

## 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 the City 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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City Sheriff	Paige Barfield
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Magistrate's Office	Yvette Ayala
Neighborhood Development Services	Jim Tolbert, Sharon Patterson
Social Services	Diane Kuknyo, Stacie Asbury
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



## Introduction to the Budget

This **Fiscal Year 2011-2012** 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 proposed 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 2011-2012. 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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## 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 2011-2012 Budget Calendar

August 16, 2010.....	FY 2012 – 2016 Capital Improvement Program Submission Packets Distributed
September 2010 – April 2011 .....	Community Agency Prioritization Committee Meetings
September 20, 2010 .....	Capital Improvement Program Requests Due
October 11, 2010 .....	FY 2012 Budget Submission Guidelines and Instructions Distributed to City Departments
November 12, 2010 .....	FY 2012 Budget Submissions Due from City Departments
November 15, 2010 .....	Financial Forecast/Budget Guidelines Presented to City Council
November 23, 2010 .....	FY 2012 – 2016 Capital Improvement Program Planning Commission Work Session
December 14, 2010 .....	FY 2012 – 2016 Capital Improvement Program Planning Commission Public Hearing
December 2010 – February 2011 .....	Finalize City Manager's FY 2012 Proposed Budget
March 7, 2011 .....	Proposed City and School Operating and Capital Budget Formally Presented to City Council
March 10, 2011 .....	Council Budget Work Session
March 16, 2011 .....	Council Budget Work Session
March 21, 2011 .....	First Public Hearing on Proposed Budget
March 23, 2011 .....	Community Budget Forum
March 31, 2011 .....	Council Budget Work Session
April 4, 2011.....	Second Public Hearing and First Reading of Budget
April 12, 2011.....	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, 2011 - June 30, 2012), 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 and UVA 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 \$96 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 Finance, 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, the Budget Analyst and one member of the Planning Commission. The final proposal from the Budget Development Committee then comes before the Planning Commission, who then makes their own set of recommendations and proposed changes to City Council. The revised five-year CIP, along with proposed Planning Commission adjustments, 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. Council also holds a budget work session in December to provide further guidance to staff in budget preparation.

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 City Manager, COO/CFO, Budget Director, Budget and Management Analyst, Communications Director and the Director of Finance. 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. Per State Code, the City is required to present a balanced budget where revenues (money that is received from taxes, fess, intergovernmental sources, etc.) equal expenditures. 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. 4-5).

### **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.

Those departments that have scorecards are finalizing their performance measures that will be reported on during the fiscal year. Measures will be reviewed and feedback provided by a citizen workgroup during the next few months. Measures will then be reported out to Council and the public on a quarterly basis and incorporated into future budget processes.

## 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)

Each fall, Budget Office staff presents five year revenue and expenditure forecasts and a draft set of Budget Guidelines for the upcoming fiscal year that Council will formally adopt. These guidelines assist the City Manager's Office and the Office of Budget and Performance Management in planning and preparing a balanced budget by establishing broad goals that guide decision making for the upcoming and future fiscal years.

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. Continue 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 a prioritization process for funding non profit agencies, to be coordinated by the Commission on Children and Families, that will include participation and feedback from the nonprofit agencies, the goal being to have in place for FY 2013 a process by which City Council and the County Board of Supervisors can make funding decisions for area non profits based on community priorities.
11. Transfer at least 3% of general fund operating 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

The Long Term Financial Policies are reviewed by City Council each year along with the Budget Guidelines. These policies speak more to the long term fiscal health of the City and support a financial planning process that assesses the long-term financial implications of operating and capital budgets, budget policies and guidelines and cash management and investment policies.

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

## Major Expenditure Highlights of the Budget

- **Contribution to City Schools** – Proposes an increase to the City Schools in the amount of **\$1,069,638**, a **2.67%** increase over FY 2011.
- **Reserve for City Schools** – In addition to the City's annual contribution for school operations, this budget sets aside **\$670,314** as a reserve account for City schools. This amount represents the additional funds received by the schools from the State in the final State adopted budget. This uses of this reserve, operating or capital, will be considered during development of the FY 2013 budget.
- **City Council Priority Initiatives** – Includes a pool of funds (**\$146,154**) for **Council Priority Initiatives**, providing a means for Council to initiate new programs or expand existing programs related to the 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.
- **2% Salary Increase/Market Rate Adjustments** – Provides an across the board salary increase of 2% for all regular and part time employees, **\$745,527** in new money for FY 2012. Also provides **\$200,000** for market rate adjustments given as determined by a formal market rate study. This is the first salary adjustment since FY 2009.
- **Community Dialogue on Race** – This budget provides **\$90,000** to expand the Dialogue on Race initiative. These funds will support the program coordinator position for an additional year and provide funding for projects that will be implemented by the Steering Committee within the next year.
- **Summer Youth Internship Program** – Includes an additional **\$36,361** to expand the City's Summer Youth Internship Program, provided through Community Attention and will serve 40 more youth for a total of 130. In addition, a long term plan is being developed to expand the program further in hopes that every eligible youth can be placed in an internship opportunity.
- **Lease Payments to Jefferson School Partners for Carver Recreation Center** – As part of the City's agreement with transferring the Jefferson School to the Jefferson School Partnership, the City will pay back to Jefferson School rent, insurance and real estate taxes associated with the Carver Recreation Center space per a lease agreement. In the Proposed Budget, **\$118,143** is budgeted for this purpose and reflects the anticipated re-opening of the Carver Recreation Center (April 2012) which will be a much improved useable space with expanded programs and additional functions.
- **Voting Registrar/Precinct Reconfiguration** – During the past decade, several of the City's voting precincts have exceeded their legal registration limits. In addition, one voting non-contiguous precinct is not in compliance. Because of this, Federal law mandates that the City reconfigure its precincts accordingly. This work will be completed during FY 2012 with **\$30,600** in new funding included to address overtime requirements, additional office supply needs, advertising requirements and possible rent costs associated with reconfiguration.

- **The First Tee of Charlottesville** – As part of the Proposed Budget, The First Tee is being included as a General Fund division of Parks and Recreation. Previously, it had been included as part of the Golf Fund. Program expenses **(\$159,995)** and revenue **(\$93,000)** generated by the First Tee are included in the General Fund.

## Other Expenditure Highlights

- Provides a full year of operational funding for the **Smith Family Aquatic Center** which opened in the fall of 2010 **(\$930,016)** with offsetting revenue projections in the amount of **\$417,908**.
- Increase in the City's contribution to the **Retirement Fund**, per the actuarial funding requirement, in the amount of **\$309,180**.
- Increases the City's contribution to the Health Care Fund by **12%**, in the amount of **\$355,927**. Employees enrolled in the City's health care plans will also see a 12% increase in their premiums paid.
- Reflects an increase in funding to the **Regional Jail**, the **Emergency Communications Center** and the **Blue Ridge Juvenile Detention Center**, total new funds of **\$496,613**.
- Increase funding to the **Charlottesville/Albemarle SPCA** by **\$45,142** which reflects the joint agreement and funding formula for FY 2012 (\$5 per capita) adopted by City Council in November 2009.
- Reduces the City's obligation for Landfill Remediation by **\$250,000**. Revised estimates have reduced the City's long term funding obligation while still honoring the remediation agreement.
- Increases the contribution to the **Debt Service Fund** by **\$308,000**, a portion of which is funded through the fire service fees received from Albemarle County.
- Net **decrease** in **fixed costs** allocated out to departments, including **HVAC Charges**, **Information Technology** support fees, **Risk Management** fees, **vehicle fuel** and **maintenance** and fees associated with **Warehouse** operations, in the amount of **\$59,229**.
- Includes **\$60,000** in new funding for **traffic reflective sign material** necessary to comply with new Federal reflective mandates. Under the mandate, cities and counties have to replace older signs with newer reflective ones to make them more visible at night by 2015.

## FY 2012 Capital Improvement Program Highlights

### Revenue

- \$4,919,505 General Fund contribution
- \$2,000,000 in FY 2010 Fund Balance Surplus Funds
- \$435,550 transfer from departmental Gainsharing accounts
- \$45,000 in PEG Fee revenue
- \$69,000 contribution from Albemarle County for shared projects (CATEC and Central Library)
- \$200,000 contribution from the City Schools for the small cap program
- \$750,000 contribution from the University of Virginia (Fontaine Avenue Fire Station)
- \$15,589,500 in CY 2012 bonds

...for total FY 2012 Revenue of **\$24.0 million**

### Expenditures

- \$3,100,517 million for City Schools
- \$1,350,517 for Facilities
- \$6,221,008 for Transportation and Access
- \$1,087,158 for Parks and Recreation
- \$8,750,000 for Public Safety and Justice
- \$250,000 for Strategic Development Initiatives
- \$50,000 for Neighborhood Improvements
- \$775,000 for Neighborhood and Citywide Stormwater Initiatives
- \$45,000 for Technology Infrastructure
- \$1,410,000 for the Charlottesville Housing Fund
- \$160,000 for Other Governmental Commitments
- \$807,355 in Contingency Funds

...for total FY 2012 Expenditures of **\$24.0 million**

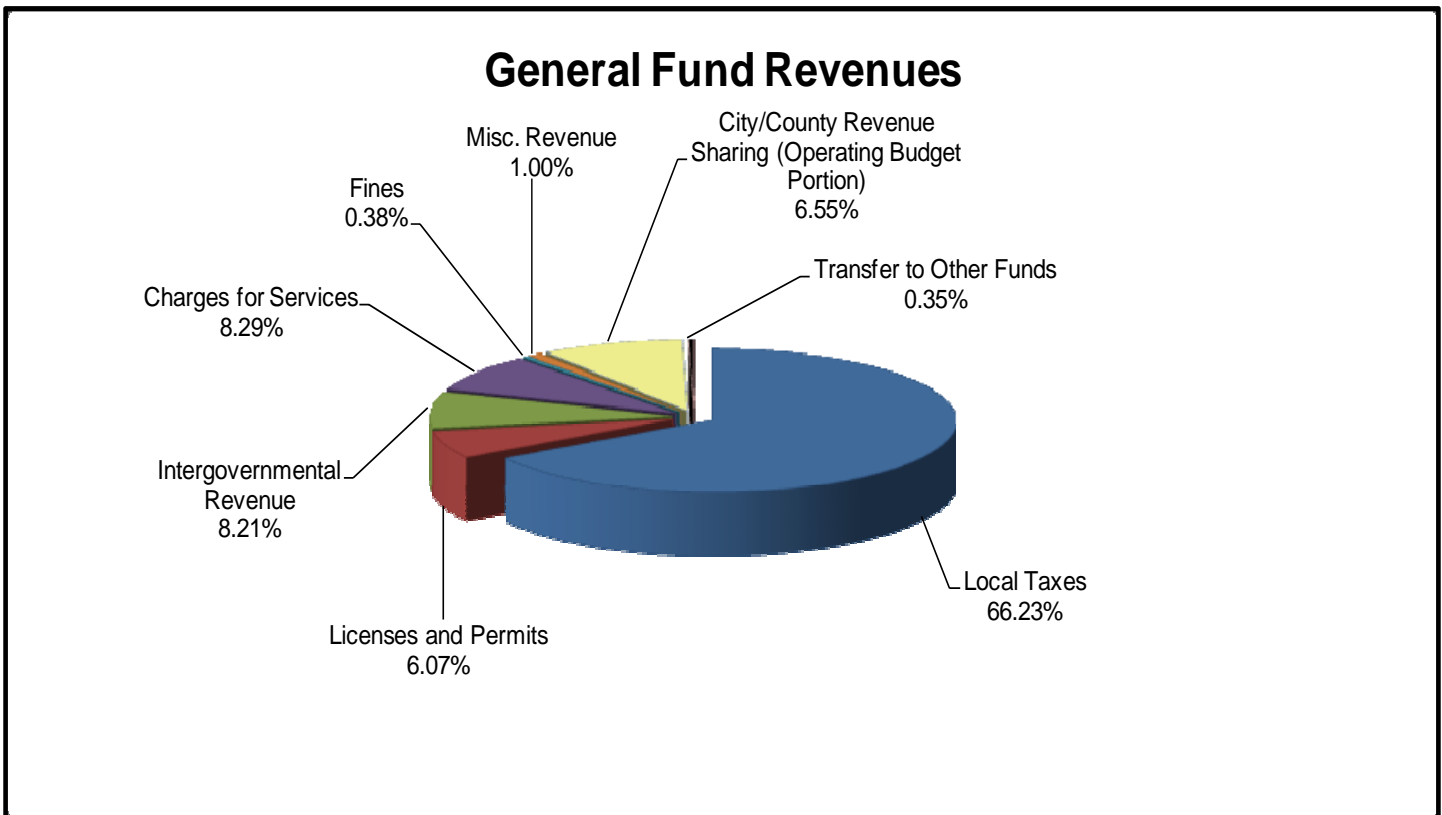
## Capital Improvement Program Council Priority Strategic Initiatives

- Continues the investment in the **Charlottesville Housing Fund**, with funding proposed at **\$1.41 million** in FY 2012. 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; \$150,000 to the Workforce Housing Fund to assist low income individuals with down payment and closing cost assistance; and \$1,070,000 for the Virginia Supportive Housing Single Room Occupancy development.
- **Fontaine Avenue Fire Station** funded at **\$8.75 million** is for the design and construction of a new fire station. The Fontaine Station includes the complete replacement and relocation of the existing Ivy Fire Station. Relocation of the facility, in close coordination with the University of Virginia, will result in a facility that can provide quicker response times to a broader spectrum of the served population.
- The FY 2012 Capital Improvement Program sets aside **\$100,000** for **Parkland 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** are allocated **\$131,068** in FY 2012. The importance of tree preservation and trail development is a highly held value among residents of the City, and the protection of the Urban Tree Canopy and preservation of greenways has a direct affect upon air quality, stormwater management and quality of life for City residents. A portion of these funds set aside for Urban Tree Preservation and Planting could support recommendations that may result from the City's new Tree Commission.
- In FY 2012, **\$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. Final project locations will be approved by the Planning Commission and City Council through the Sidewalk Priority List, which was approved by the Planning Commission in February, and will go in front of Council for their approval in early spring.
- The **Old Lynchburg Road** project is funded at **\$3.0 million** in the FY 2012 CIP. This money is for the design and construction of Old Lynchburg Road from Jefferson Park Avenue to Azalea Park. Roadway will be two-lane with curbing, sidewalk along one side and an in-road bike lane uphill from Azalea Park to JPA; and will also consist of drainage improvements through a new storm sewer system. This project has been funded in one year per a commitment from City Council.
- **Bicycle Infrastructure** provides for **\$100,000** 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.



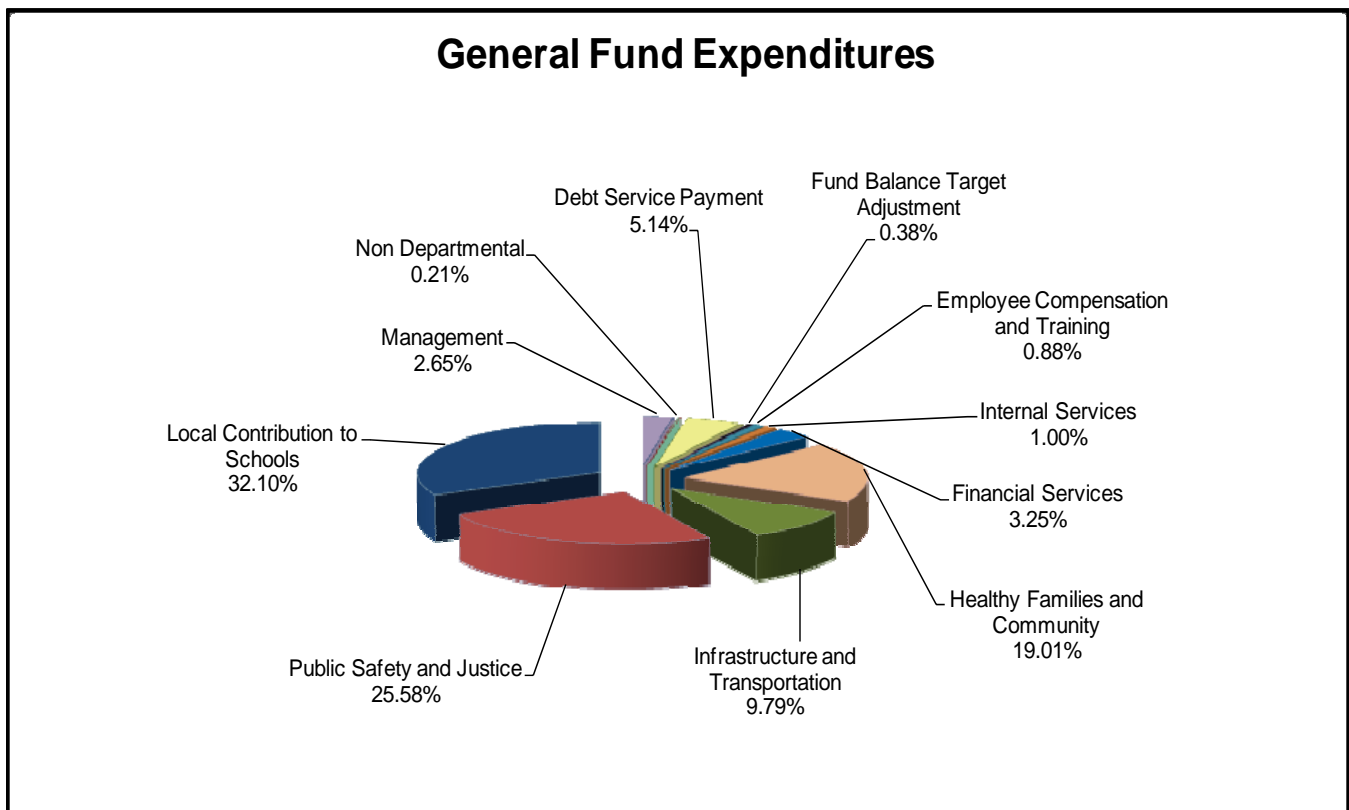
## General Fund Revenue Summary

	FY 2009-2010 Actual	FY 2010-2011 Budget	FY 2011-2012 Budget	Increase/ (Decrease) % Change
<b>General Fund Revenue</b>				
Local Taxes	\$84,293,441	\$84,158,966	\$86,269,860	\$2,110,894 2.51%
Licenses and Permits	8,143,676	7,622,375	7,908,668	286,293 3.76%
Intergovernmental Revenue	11,301,653	10,732,067	10,699,015	(33,052) -0.31%
Charges for Services	10,185,575	10,399,546	10,801,331	401,785 3.86%
Fines	392,515	500,000	500,000	0 0.00%
Misc. Revenue	1,840,577	1,297,864	1,299,822	1,958 0.15%
City/County Revenue Sharing (Operating Budget Portion)	9,906,247	10,948,527	12,335,037	1,386,510 12.66%
Transfer to Other Funds	642,000	342,000	450,000	108,000 31.58%
<b>TOTAL OPERATING BUDGET</b>	<b>\$126,705,684</b>	<b>\$126,001,345</b>	<b>\$130,263,733</b>	<b>\$4,262,388 3.38%</b>



## General Fund Expenditure Summary

	FY 2009-2010 Actual	FY 2010-2011 Budget	FY 2011-2012 Budget	Increase/ (Decrease) % Change
<b>General Fund Expenditures</b>				
Management	\$3,205,460	\$3,479,972	\$3,453,169	(\$26,803) -0.77%
Non Departmental	55,688	180,915	271,415	90,500 50.02%
Debt Service Payment	6,692,000	6,392,000	6,700,000	308,000 4.82%
Fund Balance Target Adjustment	0	500,000	500,000	0 0.00%
Employee Compensation and Training	238,599	495,000	1,140,527	645,527 130.41%
Internal Services	1,169,823	1,313,247	1,305,265	(7,982) -0.61%
Financial Services	3,919,083	4,209,841	4,236,608	26,767 0.64%
Healthy Families and Community	22,809,095	23,991,343	24,760,367	769,024 3.21%
Infrastructure and Transportation	12,256,046	12,867,252	12,751,780	(115,472) -0.90%
Public Safety and Justice	32,376,345	32,491,252	33,324,127	832,875 2.56%
Local Contribution to Schools	40,209,612	40,080,523	41,150,161	1,069,638 2.67%
Reserve Account for City Schools	0	0	670,314	670,314 N/A
<b>TOTAL OPERATING BUDGET</b>	<b>\$122,931,751</b>	<b>\$126,001,345</b>	<b>\$130,263,733</b>	<b>\$4,262,388 3.38%</b>



## 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)

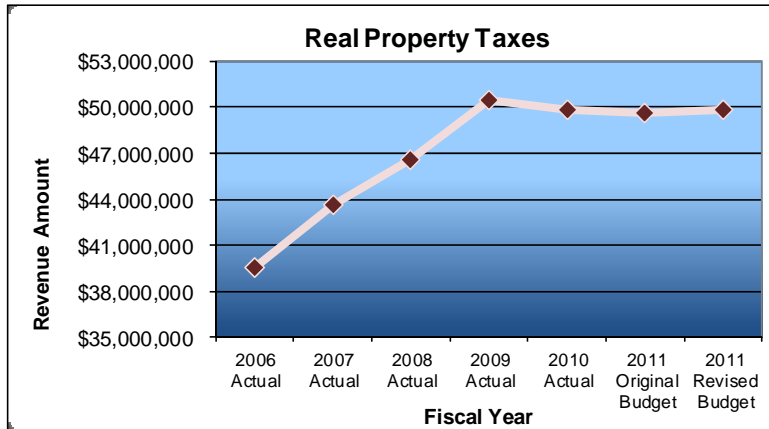
In practice, most revenue projections combine two or more of these techniques. Generally, the amount of revenue available to the City depends on current and future economic activity. Below is a listing of the major revenue sources for the City of Charlottesville, which make up 88.03% of the total General Fund revenue collected by the City of Charlottesville.

Revenue Source	FY 2012 Projection	% of General Fund Total Revenues
Real Estate Taxes	\$50,436,619	35.19%
City/County Revenue Sharing	18,089,812	12.62%
Sales & Use Taxes	9,500,000	6.63%
Meals Tax	6,752,400	4.71%
Business & Professional Licenses	6,492,668	4.53%
Personal Property Taxes	6,467,867	4.51%
State Assistance	6,129,794	4.28%
Payment in Lieu of Taxes: Utilities	5,165,973	3.60%
Utility Tax	4,630,850	3.23%
PPTRA	3,498,256	2.44%
Virginia Communications Sales & Use Tax*	3,468,000	2.42%
Transient Room Tax	2,575,941	1.80%
Recreation Income	1,645,745	1.15%
Public Service Corporation Taxes	1,296,916	0.90%
<b>TOTAL</b>	<b>\$126,150,841</b>	<b>88.03%</b>

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 2012. The data in the graphs represents the amount of actual revenue collected for Fiscal Years 2006-2010, along with the originally budgeted amounts and revised revenue estimates for FY 2011, all of which were important factors in projecting the revenues for Fiscal Year 2012.

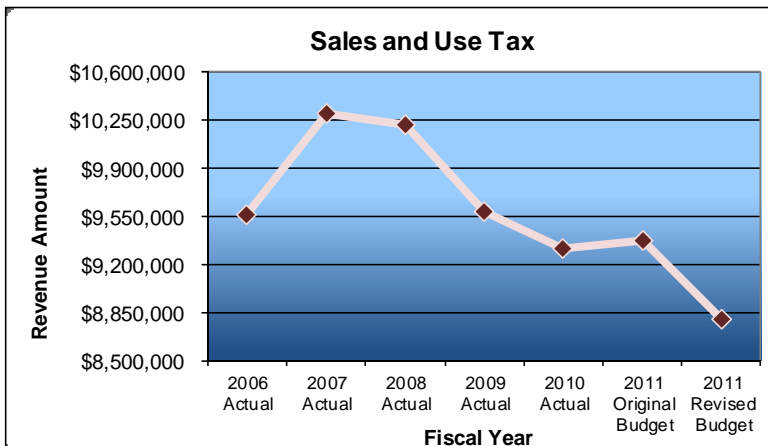
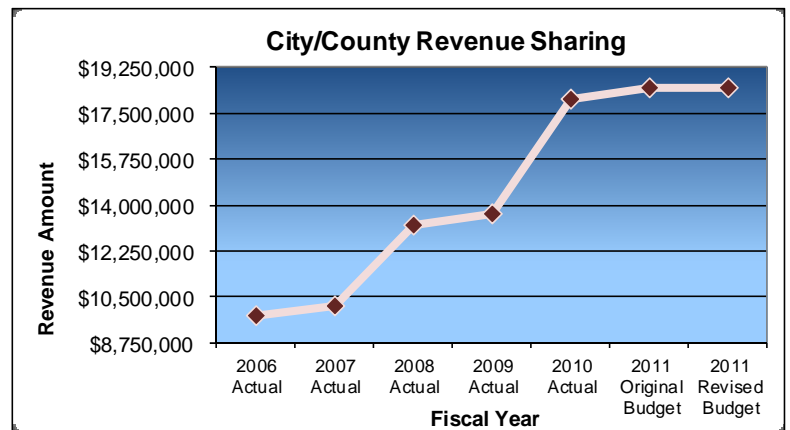
\*Effective January 2007, the E-911 Fee, Cable Franchise Fee, and Utility Taxes (Telephone and Cable) were rolled into one revenue stream called the Virginia Communications Sales and Use Tax. This is a State administered local tax and the City is reimbursed on a monthly basis. This consolidation of taxes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

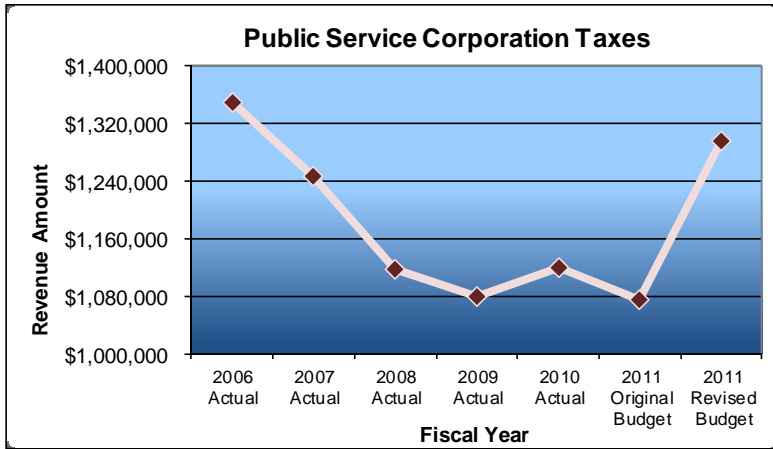


**Real Property Taxes** are the largest source of revenue for the City. They are *ad valorem* taxes based on the assessed value of real property owned by businesses, individuals, and corporations. They are assessed at 100% valuation, with tax rates being applied per \$100 of assessed value. **The adopted tax rate for FY 2012 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 2009 when estimating the FY 2012 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.

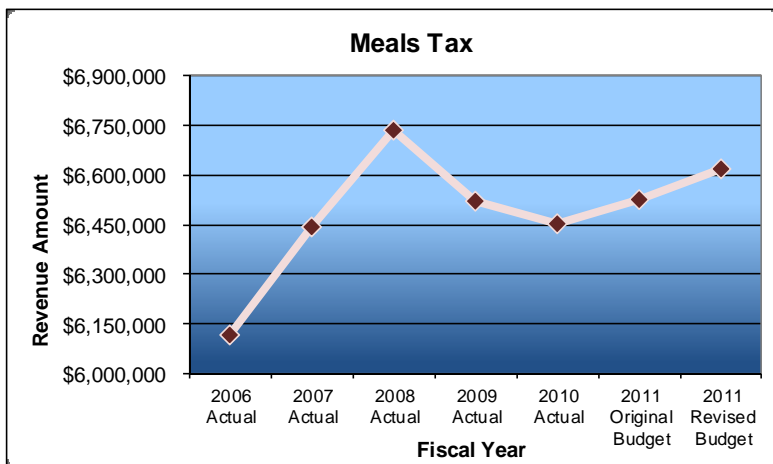
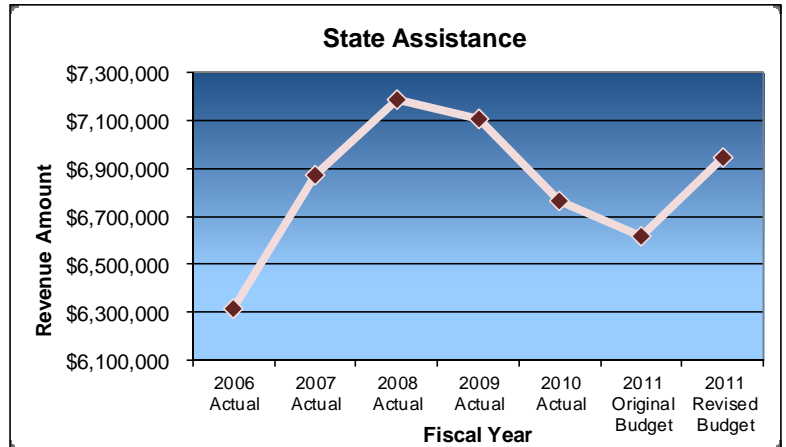


**Sales and Use Taxes** are revenues received by the City from 1 cent of the 5-cent State sales tax generated within the City. Due to the downturn in the economy, this revenue has not performed as strongly but in FY 2012 is expected to pick up slightly, by 1.36%. The sharp decline in the FY 2011 Revised Budget reflects several payments inadvertently made to the City by businesses in the County, which must be paid to the County. **The current Sales Tax rate is 5% for general sales purchases and 2.5% for non-prepared foods (implemented July 1, 2005).**

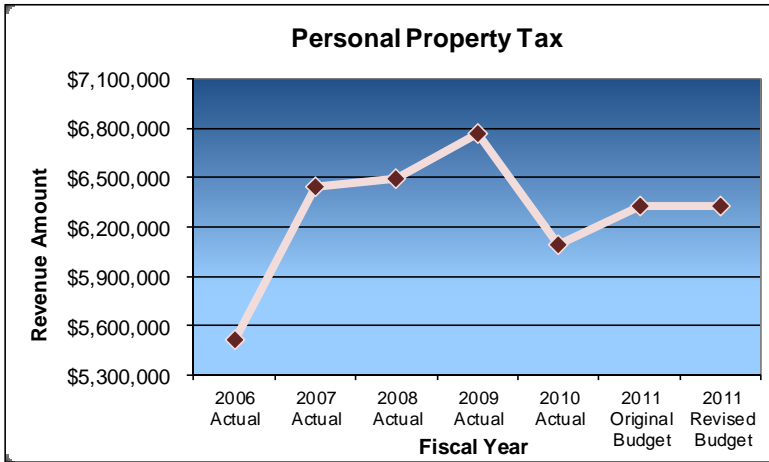


**Public Service Corporation Taxes** are levied on the real estate and tangible property owned by railroads, utilities, pipelines, and other businesses required to register with the State Corporation Commission. The FY 2012 budgeted amount for these revenues are expected to experience little to no growth from the FY 2011 Revised Budget amount due to adjustments made to the depreciation method for computer equipment, furniture and office equipment, and central office equipment which 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.

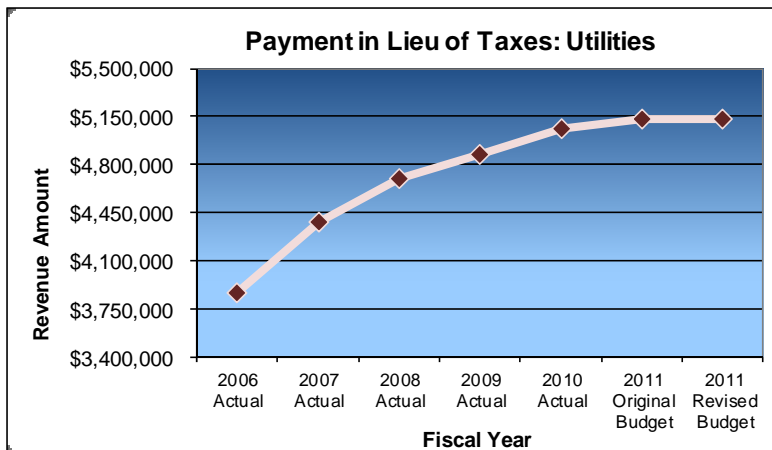
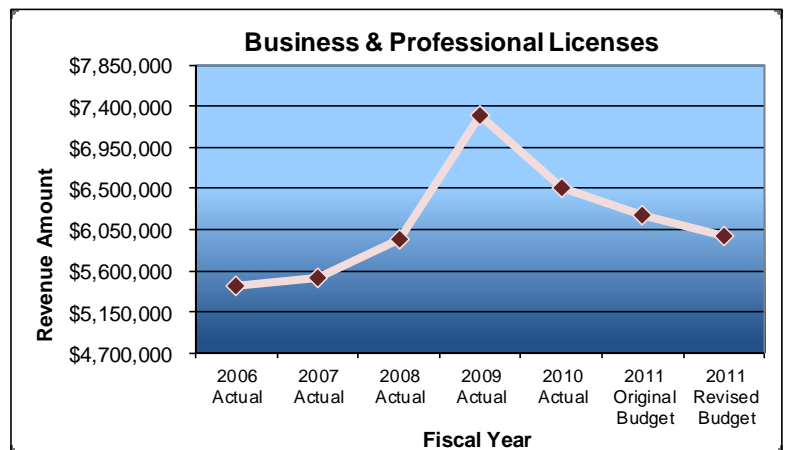


**Meals Tax** is assessed on the sales price of prepared food and beverages sold in the City. Twenty-five cents of each dollar collected is dedicated to the Debt Service Fund to pay off the future debt of bond issuances used to pay for capital projects. The remaining \$.75 of each dollar is dedicated 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 declined between FY 2009 and 2010, but FY 2012 it's expected to pick up again with 3.44% growth. **The current Meals Tax rate is 4%.**

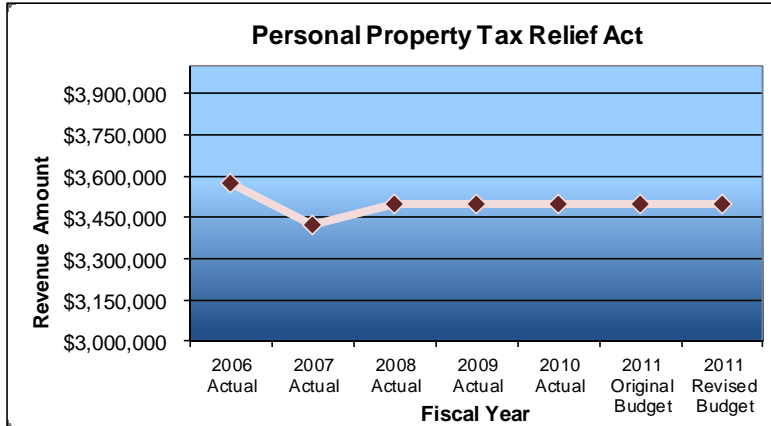


**Personal Property Taxes** are levied on vehicles owned by individuals and businesses, as well as tangible property owned by businesses. In the fall of 2005, City Council approved changing the valuation method of personal property from average loan value to trade in value. FY 2012 Personal Property Tax revenue is projected to increase by 3.31% from the FY 2011 budgeted amount. **The adopted tax rate for FY 2012 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 \$6.4 M in FY 2012, which represents a \$287,000 increase from the FY 2011 budgeted figure.

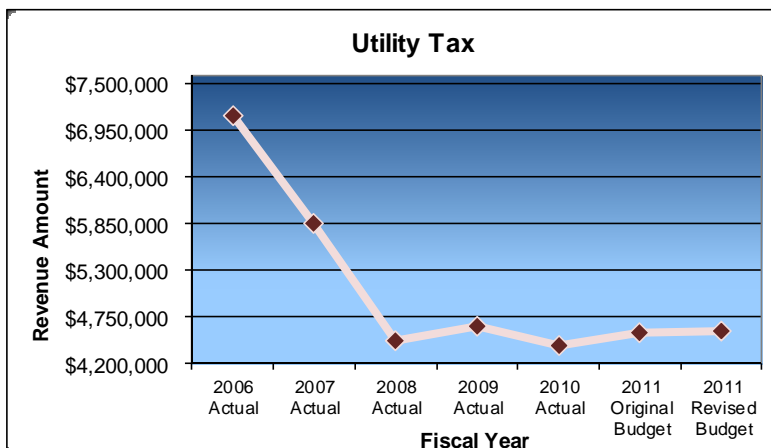
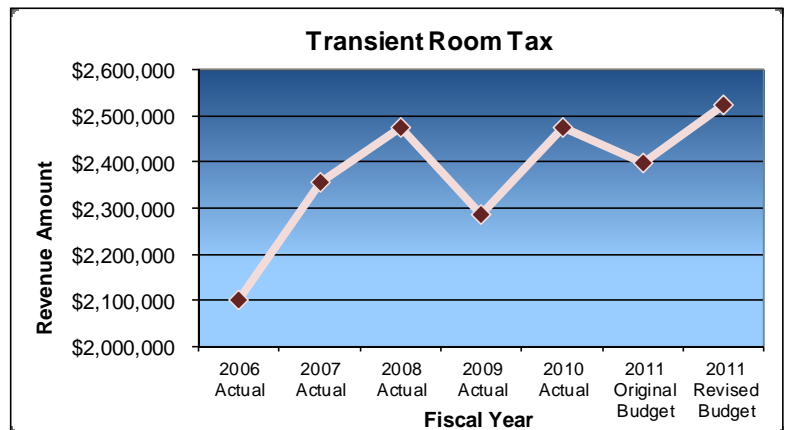


**Payment in Lieu of Taxes: Utilities** covers the property taxes and business licenses that city-owned water, sewer, and gas operations would pay if they were private businesses. The payment in lieu of taxes for the utilities is calculated by a predetermined formula. In FY 2012, this revenue item is 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% but had an increase of 8.27% in FY 2010. In FY 2011 revised revenue projections are showing increases over the prior fiscal year and this trend is expected to continue into FY 2012, which is why the Transient Room tax is projected to see an increase of \$178,941. **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, FY 2008 and FY 2010. For FY 2012, Utility Tax is projected to decrease by 1.21%.

## Adopted Tax and Fee Rates

	Adopted Fiscal Year 2011-2012	Adopted Fiscal Year 2010-2011
<b>Real Estate Tax</b>	\$0.95/\$100 Assessed Value	\$0.95/\$100 Assessed Value
<b>Personal Property Tax</b>	\$4.20/\$100 Assessed Value	\$4.20/\$100 Assessed Value
<b>Machinery and Tools Tax</b>	\$4.20/\$100 Assessed Value	\$4.20/\$100 Assessed Value
<b>Mobile Home Tax</b>	\$0.95/\$100 Assessed Value	\$0.95/\$100 Assessed Value
<b>Sales Tax - General <sup>(1)</sup></b>	5.0%	5.0%
<b>Sales Tax - Food (Excludes prepared food) <sup>(2)</sup></b>	2.5%	2.5%
<b>Restaurant/Meals Tax</b>	4.0%	4.0%
<b>Lodging Tax</b>	6%	6%
<b>Cigarette Tax</b>	\$.35 per pack	\$.35 per pack
<b>E-911 Fee <sup>(3)</sup></b>	\$.75/phone line	\$.75/phone line
<b>Cable Franchise Fee <sup>(3)</sup></b>	5%	5%
<b>PEG Fee (Cable)</b>	\$.35/month	\$.35/month
<b>Utility Taxes (Gas, Water, Wastewater, Electric)</b>	10%	10%
<b>Utility Taxes (Telephone and Cable) <sup>(3)</sup></b>	5%	5%
<b>Refuse Collection</b>		
<b>Trash Sticker Fee</b>	12 Gallon - \$1.05 each 31 Gallon - \$2.10 each	13 Gallon - \$1.05 each 32 Gallon - \$2.10 each
<b>Trash Decal Fees <sup>(4)</sup></b>		
<b>32 Gallon Can</b>	\$94.50 Annually	\$94.50 Annually
<b>45 Gallon Can</b>	\$125.00 Annually	\$125.00 Annually
<b>64 Gallon Can</b>	\$189.00 Annually	\$189.00 Annually
<b>96 Gallon Can</b>	\$283.50 Annually	\$283.50 Annually
<b>Large Item Pickup Fee</b>	\$25.00 per occurrence	\$25.00 per occurrence
<b>Motor Vehicle License Fee</b>	Up to 4,000 lbs. - \$28.49 4,000 - 6,500 lbs. - \$33.49 Over 6,500 lbs. - \$33.49 Motorcycles - \$8.49 \$2.00 per court case	Up to 4,000 lbs. - \$28.50 4,000 - 6,500 lbs. - \$33.50 Over 6,500 lbs. - \$33.50 Motorcycles - \$8.50 \$2.00 per court case
<b>Courthouse Maintenance Fee</b>	\$2.00 per court case	\$2.00 per court case
<b>Courtroom Security Fee</b>	\$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 1<sup>st</sup> and prior to September 30<sup>th</sup> of each year. If purchased after September 30<sup>th</sup> the City offers prorated rates based upon date of purchase.



## General Fund Revenue Detailed

	FY 2009-2010 Actual	FY 2010-2011 Budget	FY 2011-2012 Budget	Increase/ (Decrease)	% Change
<b>LOCAL TAXES</b>					
Real Estate Taxes	\$49,876,136	\$49,637,948	\$50,436,619	\$798,671	1.61%
Personal Property Tax	6,094,538	6,324,000	6,467,867	143,867	2.27%
Public Service Corporation Tax	1,119,657	1,075,000	1,296,916	221,916	20.64%
Penalty/Interest on Delinquent Taxes	429,863	350,000	350,000	0	0.00%
Utility Taxes (City Utilities and Electric)	4,419,303	4,575,300	4,630,850	55,550	1.21%
Virginia Communications Sales and Use Tax	3,352,581	3,340,500	3,468,000	127,500	3.82%
Franchise Taxes (See <i>VA Communications Sales and Use Tax</i> )	3,500	0	0	0	0.00%
Tax on Bank Stock	975,779	663,000	1,000,000	337,000	50.83%
Tax on Wills & Deeds	403,918	500,000	450,000	(50,000)	-10.00%
Sales & Use Tax	9,312,664	9,372,844	9,500,000	127,156	1.36%
Rolling Stock Tax	17,402	14,938	17,324	2,386	15.97%
Transient Room Tax	2,475,914	2,397,000	2,575,941	178,941	7.47%
Meals Tax	4,840,997	4,896,000	5,064,300	168,300	3.44%
Short-Term Rental Tax	35,370	50,000	40,000	(10,000)	-20.00%
Cigarette Tax	614,725	695,000	615,000	(80,000)	-11.51%
Recordation Tax Receipts	162,496	142,436	232,043	89,607	62.91%
Vehicle Daily Rental Tax	158,598	125,000	125,000	0	0.00%
<b>Taxes Subtotal</b>	<b>\$84,293,441</b>	<b>\$84,158,966</b>	<b>\$86,269,860</b>	<b>\$2,110,894</b>	<b>2.51%</b>
<b>LICENSES AND PERMITS</b>					
Business & Professional Licenses	\$6,502,949	\$6,205,575	\$6,492,668	\$287,093	4.63%
Vehicle Licenses	859,706	856,800	856,000	(800)	-0.09%
Dog Licenses	22,083	15,000	15,000	0	0.00%
Electrical, Heating and Mechanical Permits	113,685	120,000	120,000	0	0.00%
Building and Plumbing Permits	218,870	275,000	275,000	0	0.00%
Other Permits	426,383	150,000	150,000	0	0.00%
<b>Licenses and Permits Subtotal</b>	<b>\$8,143,676</b>	<b>\$7,622,375</b>	<b>\$7,908,668</b>	<b>\$286,293</b>	<b>3.76%</b>
<b>INTERGOVERNMENTAL REVENUE</b>					
<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	3,288,834	3,081,035	3,217,501	136,466	4.43%
Reimbursement/Constitutional Offices	1,463,019	1,447,144	1,447,144	0	0.00%
State Aid for Police Protection	2,012,149	2,085,737	2,012,682	(73,055)	-3.50%
State Flex Cuts	0	(624,000)	(547,533)	76,467	-12.25%
Trailer Title	1,939	1,200	1,200	0	0.00%
Other State Assistance: Misc Rev	67,666	35,000	35,000	0	0.00%
<i>Revenue from Other Intergovernmental Sources</i>					
Jefferson Area Drug Enforcement (JADE)	48,000	48,000	48,000	0	0.00%
School Resource Officers (City Schools)	244,404	251,964	254,693	2,729	1.08%
Regional Library Administrative Fee	54,618	57,373	86,800	29,427	51.29%
Fire Department Ops (Albemarle County)	79,249	400,000	200,000	(200,000)	-50.00%
Juvenile & Domestic Relations Court Operations (Albemarle County)	83,004	68,794	56,115	(12,679)	-18.43%
Juvenile & Domestic Relations Court Building Maint. (Albemarle County)	67,072	76,074	63,114	(12,960)	-17.04%
Magistrate's Office (Albemarle County)	3,315	4,425	4,425	0	0.00%
Juvenile Justice Services (Albemarle County)	75,491	0	0	0	0.00%
Payments In Lieu Of Taxes (Housing Authority)	31,516	15,000	25,000	10,000	66.67%
Fire Department Ops (UVA)	201,014	211,065	221,618	10,553	5.00%
Service Charge (UVA)	32,476	25,000	25,000	0	0.00%
Property Maintenance (UVA)	49,631	50,000	50,000	0	0.00%
<b>Intergovernmental Revenue Subtotal</b>	<b>\$11,301,653</b>	<b>\$10,732,067</b>	<b>\$10,699,015</b>	<b>(\$33,052)</b>	<b>-0.31%</b>

	FY 2009-2010 Actual	FY 2010-2011 Budget	FY 2011-2012 Budget	Increase/ (Decrease)	% Change
<b>CHARGES FOR SERVICE</b>					
Property Transfer Fees	\$890	\$1,100	\$1,000	(\$100)	-9.09%
City Sheriff's Fees	0	6,200	0	(6,200)	-100.00%
Zoning Appeal Fees	1,750	500	500	0	0.00%
Court Revenue (Circ/Genl Dist Cts)	360,743	500,000	350,000	(150,000)	-30.00%
Parking Meter Receipts	89,666	100,000	100,000	0	0.00%
Parking Garage Revenue	1,097,942	800,000	800,000	0	0.00%
Internal City Services	745,159	961,894	1,031,413	69,519	7.23%
Utility Cut Permits	158,284	150,000	150,000	0	0.00%
Recreation Income	830,547	1,216,278	1,645,745	429,467	35.31%
Recreation - The First Tee	0	0	93,000	93,000	N/A
Reimbursable Overtime	284,997	208,700	208,700	0	0.00%
Parking Permit Fees	98,157	55,000	55,000	0	0.00%
Payment in Lieu of Taxes: Utilities	5,059,859	5,134,874	5,165,973	31,099	0.61%
Indirect Cost Recovery	101,568	165,000	150,000	(15,000)	-9.09%
Waste Disposal Fees	939,278	1,000,000	950,000	(50,000)	-5.00%
Other Charges and Fees for Services	416,735	100,000	100,000	0	0.00%
<b>Charges for Service Subtotal</b>	<b>\$10,185,575</b>	<b>\$10,399,546</b>	<b>\$10,801,331</b>	<b>\$401,785</b>	<b>3.86%</b>
<b>FINES</b>					
Parking Fines	\$392,515	\$500,000	\$500,000	\$0	0.00%
<b>Fines Subtotal</b>	<b>\$392,515</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>MISCELLANEOUS REVENUE</b>					
Interest Earned	\$643,892	\$550,000	\$550,000	\$0	0.00%
Rent	172,896	200,000	175,000	(25,000)	-12.50%
Hedgerow Property Revenue (Parking and Rent)	165,157	158,000	181,653	23,653	14.97%
Refund of Prior Years' Expenditures	285	30,000	30,000	0	0.00%
Parking Garage Maintenance	62,500	50,000	50,000	0	0.00%
Other Miscellaneous Revenue	795,847	309,864	313,169	3,305	1.07%
<b>Miscellaneous Revenue Subtotal</b>	<b>\$1,840,577</b>	<b>\$1,297,864</b>	<b>\$1,299,822</b>	<b>\$1,958</b>	<b>0.15%</b>
<b>COUNTY FIRE SERVICE FEES TRANSFERED TO DEBT SERVICE FUND</b>	<b>\$642,000</b>	<b>\$342,000</b>	<b>\$450,000</b>	<b>\$108,000</b>	<b>31.58%</b>
<b>CITY/COUNTY REVENUE SHARING: OPERATING BUDGET</b>	<b>\$9,906,247</b>	<b>\$10,948,527</b>	<b>\$12,335,037</b>	<b>\$1,386,510</b>	<b>12.66%</b>
<b>OPERATING BUDGET TOTAL</b>	<b>\$126,705,684</b>	<b>\$126,001,345</b>	<b>\$130,263,733</b>	<b>\$4,262,388</b>	<b>3.38%</b>
<b>DESIGNATED REVENUE</b>					
Contractual Services: Pupil Transportation	\$2,129,863	\$2,392,677	\$2,319,931	(\$72,746)	-3.04%
Contractual Services: School Building Maintenance	3,282,024	3,219,575	3,279,999	60,424	1.88%
City/County Revenue Sharing: Transfer to Capital Improvement Program Fund	4,575,000	4,248,500	4,919,505	671,005	15.79%
City/County Revenue Sharing: Transfer to Facilities Repair Fund	550,000	250,000	350,000	100,000	40.00%
City/County Revenue Sharing: Transfer to Equipment Replacement Fund	211,826	211,826	0	(211,826)	-100.00%
Meals Tax Revenue: Transfer to Debt Service Fund	1,613,666	1,632,000	1,688,100	56,100	3.44%
<b>DESIGNATED REVENUE TOTAL</b>	<b>12,362,379</b>	<b>11,954,578</b>	<b>12,557,535</b>	<b>\$602,957</b>	<b>5.04%</b>
<b>TOTAL GENERAL FUND OPERATING AND DESIGNATED EXPENDITURES</b>	<b>139,068,063</b>	<b>137,955,923</b>	<b>142,821,268</b>	<b>\$4,865,345</b>	<b>3.53%</b>
<b>ECONOMIC DOWNTURN FUND</b>					
Economic Downturn Fund	2,795,805	2,795,805	485,270	(\$2,310,535)	-82.64%
<b>ECONOMIC DOWNTURN FUND TOTAL</b>	<b>\$2,795,805</b>	<b>\$2,795,805</b>	<b>\$485,270</b>	<b>(\$2,310,535)</b>	<b>-82.64%</b>
<b>TOTAL CITY BUDGET</b>	<b>\$141,863,868</b>	<b>\$140,751,728</b>	<b>\$143,306,538</b>	<b>\$2,554,810</b>	<b>1.82%</b>

**CITY SCHOOLS BUDGET**

	FY 2009-2010 Actual	FY 2010-2011 Budget	FY 2011-2012 Budget	Increase/ (Decrease)	% Change
<b>SCHOOL OPERATIONS (SCHOOL GENERAL FUND)</b>					
Local Contribution	\$38,166,902	\$38,579,890	\$39,364,083	\$784,193	2.03%
State Funds	14,007,194	13,930,567	13,504,908	(425,659)	-3.06%
Federal Funds	8,312	19,020	398,688	379,668	1996.15%
Misc. Revenue	1,214,211	1,155,093	1,480,574	325,481	28.18%
<b>TOTAL SCHOOL OPERATIONS BUDGET</b>	<b>\$53,396,619</b>	<b>\$53,684,570</b>	<b>\$54,748,253</b>	<b>\$1,063,683</b>	<b>1.98%</b>

## Non General Funds Revenue Detailed

	FY 2009-2010 Actual	FY 2010-2011 Budget	FY 2011-2012 Budget	Increase/ (Decrease)	% Change
<b>GOLF COURSE FUND</b>					
Sales and Concessions	\$77,246	\$79,234	\$90,460	\$11,226	14.17%
Greens Fees, Lessons, Etc.	538,925	643,070	654,238	11,168	1.74%
Cart Rentals	259,446	266,954	262,000	(4,954)	-1.86%
Annual Memberships	83,396	105,000	15,000	(90,000)	-85.71%
First Tee Fees	36,916	32,000	0	(32,000)	-100.00%
Misc. Revenue	166,572	35,000	0	(35,000)	-100.00%
Grant Revenue	1,000	8,000	0	(8,000)	-100.00%
<b>GOLF COURSE FUND REVENUE TOTAL</b>	<b>\$1,163,501</b>	<b>\$1,169,258</b>	<b>\$1,021,698</b>	<b>(\$147,560)</b>	<b>-12.62%</b>
<b>DEPARTMENT OF SOCIAL SERVICES FUND</b>					
Intergovernmental Revenue	\$10,028,497	\$10,847,109	\$10,653,237	(\$193,872)	-1.79%
Misc. Revenue	42,390	235,908	429,418	193,510	0.00%
Transfer from General Fund	2,665,737	3,212,777	3,212,777	0	0.00%
<b>DEPARTMENT OF SOCIAL SERVICES FUND REVENUE SUBTOTAL</b>	<b>\$12,736,624</b>	<b>\$14,295,794</b>	<b>\$14,295,432</b>	<b>(\$362)</b>	<b>0.00%</b>
<b>COMMUNITY ATTENTION FUND</b>					
Intergovernmental Revenue	\$668,961	\$556,925	\$511,030	(\$45,895)	-8.24%
Welfare Revenue	2,719,628	4,534,170	4,548,839	14,669	0.32%
Misc. Revenue	8,149	0	0	0	0.00%
Transfer from General Fund	238,763	286,363	322,724	36,361	12.70%
<b>COMMUNITY ATTENTION FUND REVENUE SUBTOTAL</b>	<b>\$3,635,501</b>	<b>\$5,377,458</b>	<b>\$5,382,593</b>	<b>\$5,135</b>	<b>0.10%</b>
<b>WATER (OPERATIONAL AND DEBT SERVICE FUNDS)</b>					
Water Sales Revenue	\$8,535,024	\$8,743,643	\$8,952,852	\$209,209	2.39%
Water Connection Fees	440,658	135,000	370,000	235,000	174.07%
Other Fees	148,826	65,000	65,000	0	0.00%
Misc. Revenue	7,421	200,000	0	(200,000)	-100.00%
Bond Proceeds	0	4,244,000	4,244,000	0	0.00%
Transfer from Other Funds	1,135,092	1,060,000	1,250,000	190,000	17.92%
<b>WATER FUND REVENUE TOTAL</b>	<b>\$10,267,021</b>	<b>\$14,447,643</b>	<b>\$14,881,852</b>	<b>\$434,209</b>	<b>3.01%</b>
<b>WASTEWATER (OPERATIONAL AND DEBT SERVICE FUNDS)</b>					
Wastewater Sales Revenue	\$8,438,447	\$9,137,407	\$9,509,199	\$371,792	4.07%
Wastewater Connection Fees	448,225	20,000	350,000	330,000	1650.00%
Wastewater Charge	28,841	65,000	100,000	35,000	53.85%
Other Fees	36,186	0	20,000	20,000	100.00%
Misc. Revenue	0	300,000	0	(300,000)	-100.00%
Bond Proceeds	0	5,391,000	5,411,000	20,000	0.37%
Transfer from Other Funds	1,262,364	1,150,000	1,600,000	450,000	39.13%
<b>WASTEWATER REVENUE TOTAL</b>	<b>\$10,214,063</b>	<b>\$16,063,407</b>	<b>\$16,990,199</b>	<b>\$926,792</b>	<b>5.77%</b>
<b>GAS (OPERATIONAL AND DEBT SERVICE FUNDS)</b>					
Gas Sales Revenue	\$29,549,226	\$32,242,422	\$32,621,073	\$378,651	1.17%
Other Fees	225,644	325,000	325,000	0	0.00%
Miscellaneous Revenue	74,195	0	0	0	0.00%
Transfer from Other Funds	1,216,147	2,538,000	1,150,000	(1,388,000)	-54.69%
<b>GAS REVENUE TOTAL</b>	<b>\$31,065,211</b>	<b>\$35,105,422</b>	<b>\$34,096,073</b>	<b>(\$1,009,349)</b>	<b>-2.88%</b>

	FY 2009-2010 Actual	FY 2010-2011 Budget	FY 2011-2012 Budget	Increase/ (Decrease)	% Change
<b>TRANSIT FUND</b>					
Intergovernmental Revenue (Transit Operations)	\$3,452,942	\$3,361,781	\$3,322,396	(\$39,385)	-1.17%
Intergovernmental Revenue (Transit Bus Replacement)	1,836,249	1,662,831	1,832,956	170,125	10.23%
Transfer from Capital Improvement Program (Local Match)	39,144	316,730	349,134	32,404	10.23%
Charges for Services	779,241	704,923	816,297	111,374	15.80%
Misc. Revenue	345,884	52,908	52,908	0	0.00%
Transfer from General Fund (Greyhound Operations)	0	75,000	57,946	(17,054)	-22.74%
Transfer from General Fund (Transit Operations)	1,746,429	1,878,834	1,923,108	44,274	2.36%
<b>TRANSIT FUND REVENUE TOTAL</b>	<b>\$8,199,889</b>	<b>\$8,053,007</b>	<b>\$8,354,745</b>	<b>\$301,738</b>	<b>3.75%</b>
<b>FLEET MANAGEMENT FUND</b>					
Charges for Services	\$2,392,178	\$1,070,749	\$1,057,095	(\$13,654)	-1.28%
<b>FLEET MANAGEMENT FUND REVENUE TOTAL</b>	<b>\$2,392,178</b>	<b>\$1,070,749</b>	<b>\$1,057,095</b>	<b>(\$13,654)</b>	<b>-1.28%</b>
<b>HVAC FUND</b>					
Charges for Services	\$426,797	\$499,999	\$499,999	\$0	0.00%
<b>HVAC FUND REVENUE TOTAL</b>	<b>\$426,797</b>	<b>\$499,999</b>	<b>\$499,999</b>	<b>\$0</b>	<b>0.00%</b>
<b>INFORMATION TECHNOLOGY FUND</b>					
Charges for Services - IT Operations	\$1,979,725	\$1,979,503	\$2,089,984	\$110,481	5.58%
Charges for Services - GIS Operations	38,101	38,100	38,100	0	0.00%
Computer Replacement Pool	148,690	160,628	160,628	0	0.00%
Infrastructure Replacement Pool	187,743	187,750	217,750	30,000	15.98%
Transfer from Gas Fund (City Link Operations)	1,350,000	1,350,000	1,350,000	0	0.00%
Transfer from Non General Funds (City Link Operations)	200,430	200,000	200,000	0	0.00%
<b>INFORMATION TECHNOLOGY FUND REVENUE TOTAL</b>	<b>\$3,904,689</b>	<b>\$3,915,981</b>	<b>\$4,056,462</b>	<b>\$140,481</b>	<b>3.59%</b>
<b>WAREHOUSE FUND</b>					
Charges for Services	\$641,307	\$160,890	\$163,390	\$2,500	1.55%
<b>WAREHOUSE FUND REVENUE TOTAL</b>	<b>\$641,307</b>	<b>\$160,890</b>	<b>\$163,390</b>	<b>\$2,500</b>	<b>1.55%</b>
<b>C'VILLE/ALBEMARLE VISITORS CENTER FUND</b>					
Intergovernmental Revenue	\$707,044	\$603,852	\$557,604	(\$46,248)	-7.66%
Charges for Services	6,091	10,000	5,000	(5,000)	-50.00%
Transfer from General Fund	619,143	571,711	618,979	47,268	8.27%
<b>VISITOR'S CENTER FUND REVENUE TOTAL</b>	<b>\$1,332,278</b>	<b>\$1,185,563</b>	<b>\$1,181,583</b>	<b>(\$3,980)</b>	<b>-0.34%</b>
<b>CITY SCHOOLS BUDGET</b>					
<b>SCHOOL OPERATIONS (NON GENERAL FUNDS)</b>					
Local Contribution	2,042,710	1,500,633	1,786,078	\$285,445	19.02%
State Revenue	3,882,227	4,312,678	4,289,805	(22,873)	-0.53%
Federal Revenue	6,946,914	8,691,416	6,785,154	(1,906,262)	-21.93%
Misc. Revenue	1,682,418	1,306,667	1,460,278	153,611	11.76%
<b>SCHOOL OPERATIONS (NON GENERAL FUND) REVENUE TOT</b>	<b>\$14,554,269</b>	<b>\$15,811,394</b>	<b>\$14,321,315</b>	<b>(\$1,490,079)</b>	<b>-9.42%</b>

## Expenditures Detailed (All Funds)

	FY2009-2010 General Fund Actual	FY2010-2011 General Fund Budget	FY2011-2012 General Fund Budget	FY2009-2010 Other Funds Actual	FY2010-2011 Other Funds Budget	FY2011-2012 Other Funds Budget
<b>MANAGEMENT</b>						
Council Priority Initiatives	\$0	\$265,000	\$146,154	\$0	\$0	\$0
Council Priority Initiatives: Reserved for SPCA	15,000	0	0	0	0	0
Council Priority Initiatives: Reserved for QCC	9,985	0	0	0	0	0
Council Priority Initiatives: Workforce Initiatives	26,859	0	0	0	0	0
City Council/Clerk of Council	222,605	236,114	208,583	0	0	0
Office of the City Manager/Administration and Communications	1,108,291	1,149,374	1,191,620	0	0	0
Office of Economic Development	581,255	590,326	597,789	0	0	0
City Attorney	711,682	716,750	731,261	0	0	0
General Registrar	397,850	388,054	440,431	0	0	0
Organizational Memberships	131,933	134,354	137,331	0	0	0
<b>MANAGEMENT SUBTOTAL</b>	<b>\$3,205,460</b>	<b>\$3,479,972</b>	<b>\$3,453,169</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NON-DEPARTMENTAL</b>						
Non-Departmental Activities	\$55,688	\$180,915	\$271,415	\$0	\$0	\$0
<b>NON-DEPARTMENTAL SUBTOTAL</b>	<b>\$55,688</b>	<b>\$180,915</b>	<b>\$271,415</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>DEBT SERVICE PAYMENT</b>						
General Fund Contribution	\$5,700,000	\$5,700,000	\$5,900,000	\$0	\$0	\$0
General Fund Contribution - Fire Apparatus	350,000	350,000	350,000	0	0	0
County Fire Service Fee Contribution	642,000	342,000	450,000	0	0	0
<b>DEBT SERVICE PAYMENT SUBTOTAL</b>	<b>\$6,692,000</b>	<b>\$6,392,000</b>	<b>\$6,700,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE TARGET ADJUSTMENT</b>						
Fund Balance Target Adjustment	\$0	\$500,000	\$500,000	\$0	\$0	\$0
<b>FUND BALANCE TARGET ADJUSTMENT</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EMPLOYEE COMPENSATION AND TRAINING</b>						
Compensation	\$0	\$0	\$745,527	\$0	\$0	\$0
Salary Accrual	0	150,000	0	0	0	0
City Wide Attrition Savings	0	0	(150,000)	0	0	0
City Wide Market Rate Adjustments	0	0	200,000	0	0	0
Unemployment Compensation	34,361	60,000	60,000	0	0	0
Corporate Training Fund	31,430	35,000	35,000	0	0	0
Miscellaneous Expenses	172,808	250,000	250,000	0	0	0
<b>EMPLOYEE COMPENSATION AND TRAINING SUBTOTAL</b>	<b>\$238,599</b>	<b>\$495,000</b>	<b>\$1,140,527</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>INTERNAL SERVICES</b>						
Finance Department: Purchasing/Risk Management/Warehouse	\$305,763	\$301,001	\$312,382	\$2,632,512	\$2,579,476	\$2,645,168
Human Resources	864,060	1,012,246	992,883	0	0	0
Information Technology	0	0	0	4,817,376	4,056,981	4,056,462
<b>INTERNAL SERVICES SUBTOTAL</b>	<b>\$1,169,823</b>	<b>\$1,313,247</b>	<b>\$1,305,265</b>	<b>\$7,449,888</b>	<b>\$6,636,457</b>	<b>\$6,701,630</b>
<b>FINANCIAL SERVICES</b>						
Commissioner of the Revenue	\$929,085	\$1,053,455	\$1,080,056	\$0	\$0	\$0
Finance Department: Administrative/Real Estate Assessment/ Utility Billing Office	1,843,238	1,993,852	1,987,062	805,038	1,493,745	1,521,224
Treasurer	1,146,760	1,162,534	1,169,490	0	0	0
<b>FINANCIAL SERVICES SUBTOTAL</b>	<b>\$3,919,083</b>	<b>\$4,209,841</b>	<b>\$4,236,608</b>	<b>\$805,038</b>	<b>\$1,493,745</b>	<b>\$1,521,224</b>

	FY2009-2010 General Fund Actual	FY2010-2011 General Fund Budget	FY2011-2012 General Fund Budget	FY2009-2010 Other Funds Actual	FY2010-2011 Other Funds Budget	FY2011-2012 Other Funds Budget
<b>HEALTHY FAMILIES &amp; COMMUNITY</b>						
Charlottesville Albemarle Convention & Visitors Bureau	\$619,143	\$571,711	\$618,979	\$355,169	\$613,852	\$562,604
Comprehensive Services Act	2,601,214	2,600,058	2,600,058	6,955,479	8,218,703	8,051,957
Community Attention	238,763	286,363	322,724	3,633,116	5,091,095	5,059,869
Community Events and Festivals	69,433	101,700	126,700	0	0	0
Contributions to Children, Youth and Family Programs	3,468,263	3,121,285	3,157,759	0	0	0
Contributions to Education and the Arts	1,631,433	1,619,687	1,675,393	0	0	0
Department of Social Services	2,642,198	3,212,777	3,212,777	10,094,322	11,083,017	11,082,655
Housing Programs and Tax Relief	1,457,998	1,481,212	1,453,652	0	0	0
Neighborhood Development Services	2,743,278	2,972,969	2,964,515	0	0	0
Parks and Recreation	7,337,372	8,023,581	8,627,810	1,098,817	1,122,443	978,245
<b>HEALTHY FAMILIES &amp; COMMUNITY SUBTOTAL</b>	<b>\$22,809,095</b>	<b>\$23,991,343</b>	<b>\$24,760,367</b>	<b>\$22,136,903</b>	<b>\$26,129,110</b>	<b>\$25,735,330</b>
<b>INFRASTRUCTURE AND TRANSPORTATION</b>						
Public Works: Administration, Facilities Development, Facilities Maintenance, HVAC Services	\$2,294,502	\$2,445,349	\$2,342,659	\$426,671	\$499,999	\$508,829
Public Works: Public Service	7,349,501	7,824,493	7,674,491	2,300,268	1,027,184	1,057,095
Public Works: CAT/Greyhound/JAUNT	2,612,043	2,597,410	2,734,630	6,295,912	6,099,173	6,373,691
Public Works: Utilities (Gas, Water, Wastewater)	0	0	0	48,278,043	64,264,604	64,368,567
<b>INFRASTRUCTURE AND TRANSPORTATION SUBTOTAL</b>	<b>\$12,256,046</b>	<b>\$12,867,252</b>	<b>\$12,751,780</b>	<b>\$57,300,894</b>	<b>\$71,890,960</b>	<b>\$72,308,182</b>
<b>PUBLIC SAFETY AND JUSTICE</b>						
City Sheriff	\$1,043,245	\$998,331	\$1,030,008	\$0	\$0	\$0
Commonwealth's Attorney	796,109	989,698	1,009,555	0	0	0
Contributions to Programs Supporting Public Safety & Justice	7,099,812	7,110,720	7,669,838	0	0	0
Courts and Other Support Services	956,158	1,051,322	1,046,799	0	0	0
Fire Department	8,562,815	8,785,536	8,907,242	0	0	0
Police Department	13,918,206	13,555,645	13,660,685	0	0	0
<b>PUBLIC SAFETY SUBTOTAL</b>	<b>\$32,376,345</b>	<b>\$32,491,252</b>	<b>\$33,324,127</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>LOCAL CONTRIBUTION TO SCHOOLS</b>						
Local Contribution to Schools	\$40,209,612	\$40,080,523	\$41,150,161	\$0	\$0	\$0
Reserve Account for City Schools	0	0	670,314	0	0	0
<b>SCHOOLS SUBTOTAL</b>	<b>\$40,209,612</b>	<b>\$40,080,523</b>	<b>\$41,820,475</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL CITY OPERATIONS</b>	<b>\$122,931,751</b>	<b>\$126,001,345</b>	<b>\$130,263,733</b>	<b>\$87,692,723</b>	<b>\$106,150,272</b>	<b>\$106,266,366</b>
<b>DESIGNATED EXPENDITURES</b>						
Contractual Services: Pupil Transportation	\$2,332,687	\$2,392,677	\$2,319,931	\$0	\$0	\$0
Contractual Services: School Building Maintenance	3,158,736	3,219,575	3,279,999	0	0	0
Transfer to Capital Improvements Program Fund	8,452,009	4,248,500	4,919,505	0	0	0
Transfer to Facilities Repair Fund	550,000	250,000	350,000	0	0	0
Transfer to Equipment Replacement Fund	319,969	211,826	0	0	0	0
Transfer to Debt Service Fund	1,613,666	1,632,000	1,688,100	0	0	0
Transfer to Misc. Funds	70,918	0	0	0	0	0
<b>DESIGNATED EXPENDITURES TOTAL</b>	<b>\$16,497,985</b>	<b>\$11,954,578</b>	<b>\$12,557,535</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL GENERAL FUND OPERATING AND DESIGNATED EXPENDITURES</b>	<b>\$139,429,736</b>	<b>\$137,955,923</b>	<b>\$142,821,268</b>	<b>\$87,692,723</b>	<b>\$106,150,272</b>	<b>\$106,266,366</b>
<b>ECONOMIC DOWNTURN FUND</b>						
Economic Downturn Fund	\$0	\$2,795,805	\$485,270	\$0	\$0	\$0
<b>ECONOMIC DOWNTURN FUND</b>	<b>\$0</b>	<b>\$2,795,805</b>	<b>\$485,270</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL CITY BUDGET</b>	<b>\$139,429,736</b>	<b>\$140,751,728</b>	<b>\$143,306,538</b>	<b>\$87,692,723</b>	<b>\$106,150,272</b>	<b>\$106,266,366</b>
<b>CITY SCHOOLS BUDGET</b>						
	FY2009-2010 General Fund Actual	FY2010-2011 General Fund Budget	FY2011-2012 General Fund Budget	FY2009-2010 Other Funds Budget	FY2010-2011 Other Funds Budget	FY2011-2012 Other Funds Budget
<b>SCHOOL OPERATIONS</b>						
School Operations	\$53,396,619	\$53,684,570	\$54,748,253	\$14,554,269	\$15,811,394	\$14,321,315
<b>TOTAL SCHOOL OPERATIONS BUDGET</b>	<b>\$53,396,619</b>	<b>\$53,684,570</b>	<b>\$54,748,253</b>	<b>\$14,554,269</b>	<b>\$15,811,394</b>	<b>\$14,321,315</b>