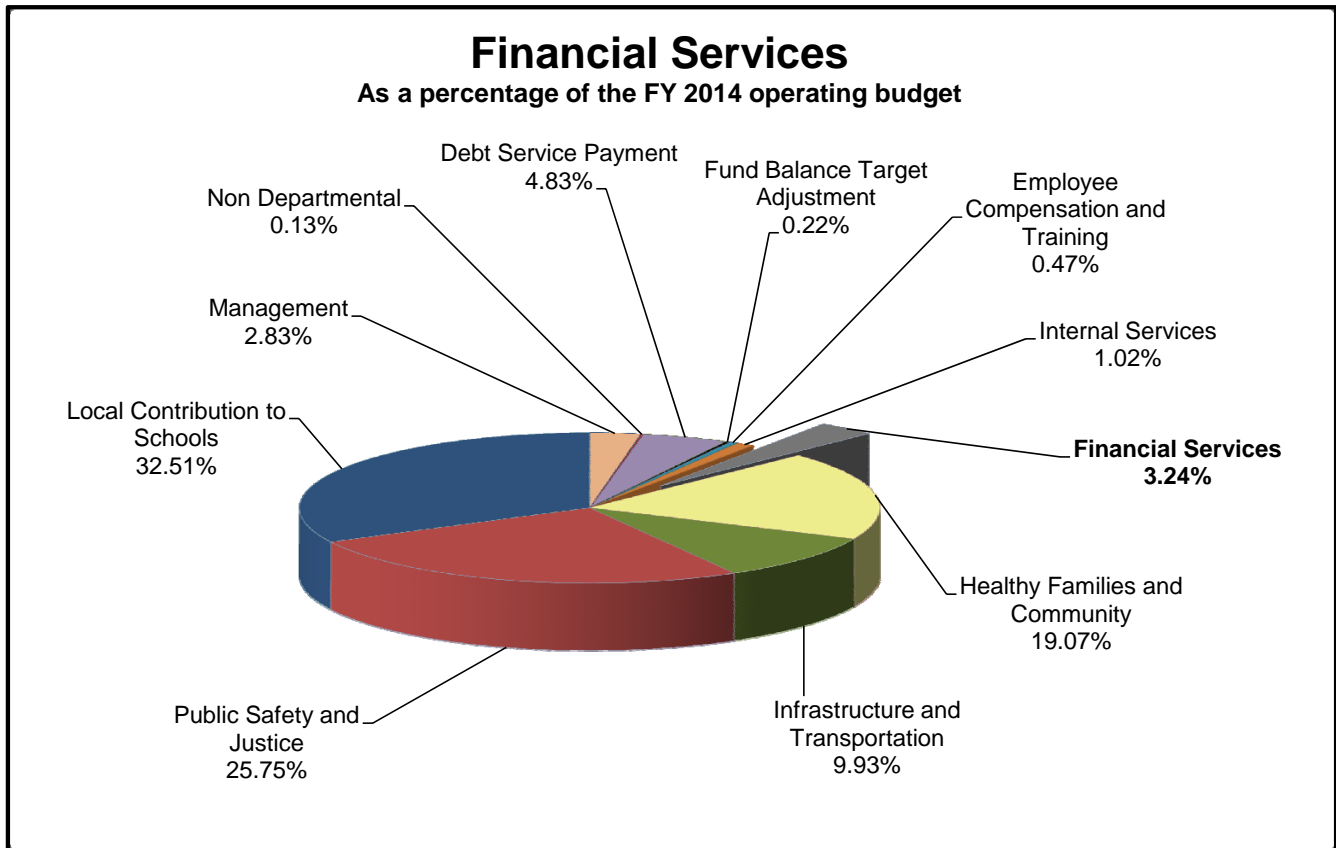


Financial Services Summary	FY2011-2012	FY2012-2013	FY2013-2014	FY2011-2012	FY2012-2013	FY2013-2014
	General Fund Actual	General Fund Budget	General Fund Budget	Other Funds Actual	Other Funds Budget	Other Funds Budget
FINANCIAL SERVICES						
Commissioner of the Revenue	\$1,075,538	\$1,120,176	\$1,117,156	\$0	\$0	\$0
Finance Department: Administration/Real Estate Assessment/Utility Billing Office	2,031,651	2,066,028	2,100,089	946,011	1,631,885	1,620,752
Treasurer	1,176,056	1,219,121	1,179,764	0	0	0
FINANCIAL SERVICES SUBTOTAL	\$4,283,245	\$4,405,325	\$4,397,009	\$946,011	\$1,631,885	\$1,620,752

2013-14 General Fund Budget	\$4,397,009
2012-13 General Fund Budget	\$4,405,325
Increase/(Decrease)	-\$8,316
Percentage Change	-0.19%



Commissioner of the Revenue

Mission

Responsibly administer tax assessment and relief

Commissioner of the Revenue FY 14 Budget - \$1,117,156

The Commissioner of the Revenue is responsible for the assessment of tangible personal property tax, and for administering Personal Property Tax Relief, Public Service Corporation Tax, Bank Stock Tax, Vehicle Daily Rental, Business, Professional and Occupational Licenses, Meals Tax, Transient Lodging Tax, Consumer Utility Tax, Consumption Tax, and Short-term Rental Tax. The Commissioner of the Revenue and staff assist those who require help with filing required Virginia tax forms, including state sales tax registrations and VA Income Tax Returns. Staff also assists customers with refund requests for taxes paid in error for local or state taxes, and assist applicants with affidavits necessary for Real Estate Tax Relief and Rental Relief for the Elderly and Disabled programs (*pg. 88*). The City receives reimbursement for a portion of the Commissioner of Revenue's budget from the Commonwealth of Virginia's Compensation Board.

This office is currently in the process of replacing the aging tax revenue assessment systems. Much time and energy have been focused on identifying the needs of a new tax assessment system, which will fully integrate most tax revenue assessment responsibilities with the appropriate accounting system (includes personal property, Virginia Income Tax, and business licensing with all related taxes such as meal, transient occupancy, short-term daily rental, and consumer utility). The FY 2014 Proposed Capital Budget includes the second year of funding for this new system, in the amount of \$300,000. This is being done in partnership with the Treasurer's Office.

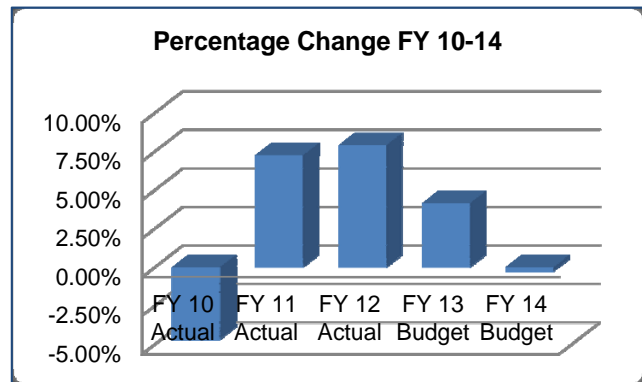
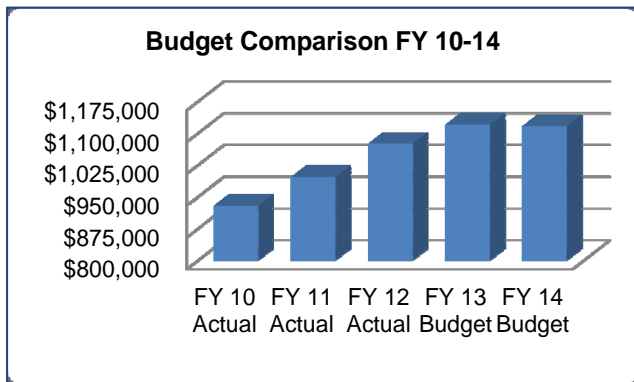
Commissioner of the Revenue

Funding and Staffing Summary

Funding Summary	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Increase/ (Decrease)	% Change
Salaries and Benefits	\$777,294	\$820,049	\$869,813	\$898,662	\$919,770	\$21,108	2.35%
Other Expenditures	151,791	176,582	205,725	221,514	197,386	(24,128)	-10.89%
General Fund Total	\$929,085	\$996,631	\$1,075,538	\$1,120,176	\$1,117,156	(\$3,020)	-0.27%

Staffing Summary (Full Time Equivalents)	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	Increase/ (Decrease)
General Fund FTEs	13.0	13.0	13.0	13.0	13.0	0.0

Explanation of Changes: The change in Salaries and Benefits reflects the increase in the City's retirement rate as required by the actuarial report. Changes to Other Expenditures include reductions to advertising and printing based on previous year's actuals.



Commissioner of the Revenue

Performance Measures

Visit www.charlottesville.org/measuresup for a complete department scorecard.

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Current Taxpayer and Assessment Records					
\$ (in millions) amount of revenue collected by the Commissioner of Revenue	\$36.80	\$36.90	\$37.10	\$37.20	\$39.20
# of recipients of tax and rent relief programs and housing affordability grant program					
Real estate tax relief	493	514	490	470	480
Rental relief	113	141	152	184	248
Housing Affordability Grant Program	1,003	1,018	997	975	960
\$ amount of rent and tax relief and affordability grants disbursed					
Real estate tax relief	\$669,703	\$690,015	\$625,211	\$607,813	\$596,938
Rental relief	\$80,513	\$100,342	\$95,893	\$96,811	\$159,261
Housing Affordability Grant Program	\$431,925	\$442,950	\$436,575	\$431,605	\$418,800
% of personal property tax abatements (as compared to total personal property)	9	8	7	7	5
% of personal property tax that is uncollected	6	2	4	3	2



Finance Department Administration – Assessor – Utility Billing

Mission

Provide leadership and support of the City's activities through accurate and timely financial information

Administration FY 14 Budget - \$1,326,580

The Administrative office of the Finance Department provides comprehensive financial management, accounting, and reporting services; pays all City employees and City bills; provides debt management services; is responsible for implementation of the Living Wage Ordinance; and prepares a number of specialized technical reports including the annual utility rate study, official statements and prospectuses for bond issues, the City's annual reports, the state mandated comparative cost report transmittal forms, and a variety of grant reports.

Real Estate Assessor's Office FY 14 Budget - \$773,509

Real Estate Assessment is responsible for assessing 15,287 parcels in the City annually; maintains assessments for tax purposes at fair market value; and provides various services to homeowners, prospective homebuyers/sellers, realtors, title researchers, attorneys, land surveyors, and other City departments. This office is also responsible for the Tax Abatement and Supplemental Assessment Programs.

Utility Billing Office FY 14 Budget - \$1,620,752

The Utility Billing Office (UBO) is responsible for maintaining, and billing over \$46 million in utility accounts each year for gas, water and sewer service. They also handle requests to stop and start services, answer customer inquiries concerning their accounts, create and monitor payment arrangements, disconnect and reconnect delinquent customers, and handle all billing maintenance entries necessary to send accurate and timely bills. The office handles nearly 33,000 customer inquiries annually and proactively contacted 921 customers concerning consumption issues.

UBO also administers the Gas Assistance Program, which distributed \$88,922 in assistance to 411 customers in FY 12 and received of \$24,473 from 709 private contributors to the program. UBO works with the State of Virginia fuel assistance program to ensure that approximately 298 customers receive assistance. In FY 11, UBO began to manage water and wastewater assistance programs, providing financial support to those who qualify and have difficulty with their water and wastewater bills. In addition, UBO administers the rebate programs for toilets, water heaters, thermostats, and rain barrels. In 2012, they processed over 700 rebates at a cost of nearly \$66,000 and over \$5,000 in assistance to 52 customer accounts.

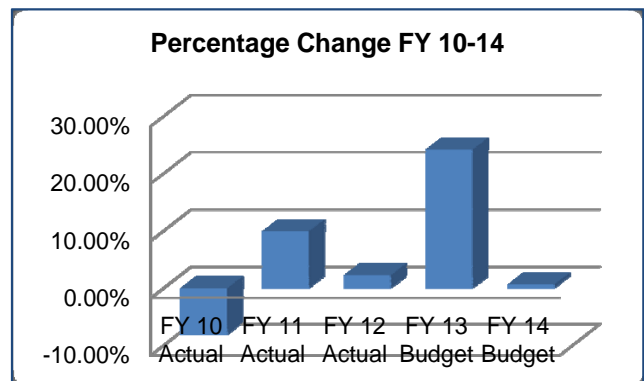
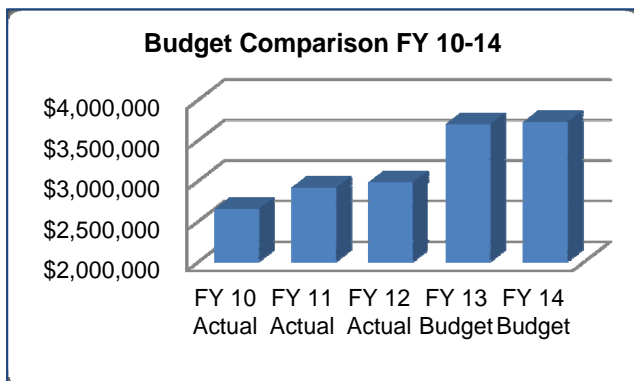
Finance Department Administration – Assessor – Utility Billing

Funding and Staffing Summary

Funding Summary	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Increase/ (Decrease)	% Change
Salaries and Benefits	\$2,397,812	\$2,538,663	\$2,599,150	\$2,676,950	\$2,755,013	\$78,063	2.92%
Other Expenditures	250,464	372,718	378,512	1,020,963	965,828	(55,135)	-5.40%
Total	\$2,648,276	\$2,911,382	\$2,977,662	\$3,697,913	\$3,720,841	\$22,928	0.62%
General Fund Total	\$1,843,238	\$1,983,624	\$2,031,651	\$2,066,028	\$2,100,089	\$34,061	1.65%
Non General Fund Total	805,038	927,758	946,011	1,631,885	1,620,752	(11,133)	-0.68%
Total	\$2,648,276	\$2,911,382	\$2,977,662	\$3,697,913	\$3,720,841	\$22,928	0.62%

Staffing Summary (Full Time Equivalents)	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	Increase/ (Decrease)
General Fund FTEs	20.0	20.0	20.0	20.0	20.0	0.0
Non General Fund FTEs	14.0	14.0	14.0	14.0	14.0	0.0

Explanation of Changes: The change in Salaries and Benefits reflects the increase in the City's retirement rate as required by the actuarial report and market rate adjustments provided to several positions during FY 13. A portion of the increase reflects a 2% salary increase budgeted within the Utility Billing Office (UBO), which is part of the Gas Utility Fund. In Other Expenditures, the decrease reflects a reduction in the cost of printing utility and mailing utility bills due to contracting with a new vendor, and a decrease in the fees incurred by the City associated with allowing utility bill payers to use their credit and debit cards.



Finance Department Administration – Assessor – Utility Billing

Performance Measures

Visit www.charlottesville.org/measuresup for a complete department scorecard.

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
<i>High Level of Financial Accountability</i>					
City received favorable "unqualified" opinion from external auditors	Yes	Yes	Yes	Yes	Yes
City received Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes	Yes
Ratio of debt to General Fund expenditures (%)	5	6	7	7	7
<i>Provide Comprehensive Financial Impact Analysis</i>					
Real estate assessment to sales ratio (%)	97	103	100	97	99
Real estate coefficient of dispersion (%)	14	12	13	15	15
Real estate assessment price related differential (%)	1.02	1.02	1.02	1.01	1.02



Treasurer

Mission

Promote the financial health of the City through professional collection, processing, and investment of revenue

Treasurer FY 14 Budget - \$1,179,764

The Treasurer's Office serves Charlottesville citizens by collecting, investing, and ensuring the safekeeping of all City revenues. The office is the citizen's first point of contact for many City services requested of other departments, and as the collection point for all fees and taxes generated by or within the City, including utility bills, personal property, real estate, and state income taxes, vehicle license fees, business licenses, meals tax, trash decals, dog licenses and all other revenues collected by the City. The office is responsible for preparing and mailing personal property and real estate bills semi-annually, for collecting all tax payments, and for aggressively pursuing collection of delinquent revenues.

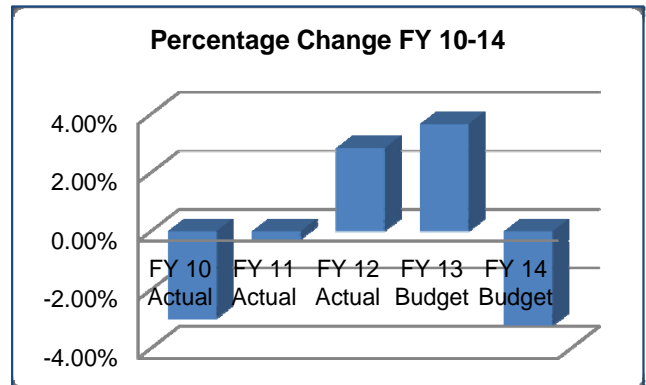
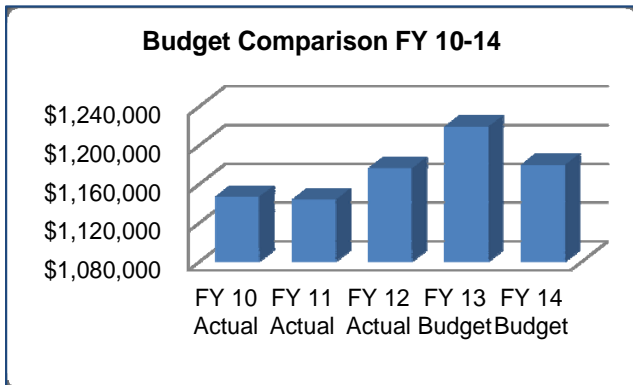
The Treasurer's Office is responsible for the administration and court process of parking tickets and the zone permit parking system, including the upkeep and maintenance of its computer systems. The Treasurer invests all City reserve operational funds, bond funds, and school funds to obtain the highest yield with minimal risk. The Treasurer's Office ensures the safekeeping of City revenues by balancing all cash received on a daily basis and reconciling all bank accounts on a monthly basis. The Treasurer also serves as the fiscal agent for the City Schools and the Charlottesville Albemarle Technical Education Center (CATEC). The Treasurer acts as the custodian for the City Retirement Fund, oversees funds managers, makes payments for the Fund's expenses, and provides monthly reports to the Retirement Commission. The City receives reimbursement for a portion of the Treasurer's budget from the Commonwealth of Virginia's Compensation Board.

Treasurer

Funding and Staffing Summary

Funding Summary	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Increase/ (Decrease)	% Change
Salaries and Benefits	\$836,747	\$840,935	\$876,265	\$901,019	\$859,679	(\$41,340)	-4.59%
Other Expenditures	<u>310,013</u>	<u>302,715</u>	<u>299,791</u>	<u>318,102</u>	<u>320,085</u>	<u>1,983</u>	<u>0.62%</u>
General Fund Total	\$1,146,760	\$1,143,650	\$1,176,056	\$1,219,121	\$1,179,764	(\$39,357)	-3.23%
General Fund FTEs	13.0	13.0	13.0	13.0	13.0	0.0	

Explanation of Changes: The change in Salaries and Benefits reflects the increase in the City's retirement rate as required by the actuarial report and staff turnover resulting in new personnel hired at a salary lower than their predecessors.



Treasurer

Performance Measures

Visit www.charlottesville.org/measuresup for a complete department scorecard.

	Jan 2012 Actual	Apr 2012 Actual	Aug 2012 Actual	Dec 2012 Actual	Mar 2013 Actual
Maximize Customer Service Accessibility					
% of incoming phone calls answered within 30 seconds	87	89	81	86	90
	2009 Actual	2010 Actual	2011 Actual	2012 Actual	
Maximize Employee Access to Information					
# of employees holding statewide certification	4	7	9	11	
Maximize Collection of City Revenues					
Real estate and personal property collection rate (%)	99	98	98	99	
Parking ticket collection rate (%)	120	118	119	136	
	Jan 2012 Actual	Apr 2012 Actual	Aug 2012 Actual	Dec 2012 Actual	Mar 2013 Actual
Effective Processing of all Payments and Disbursements					
% of transactions accurately processed	100	100	100	99	99
# of days to reconcile City bank account	1	2	1	5	1
	2009 Actual	2010 Actual	2011 Actual	2012 Actual	
# of City investments in compliance with investment policy	100	100	100	100	