

## Acknowledgements

As with many of the programs of the City of Charlottesville, the development of the budget takes a team effort. The Office of Budget and Performance Management, with the City Manager's Office, develops the budget assistance of many other individuals in the City government. This acknowledgment identifies a number of 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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## Introduction to the Budget

This **Fiscal Year 2013-2014** 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 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 2013-2014. 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, social and economic justice, and healthy race relations
- Flexible and progressive in anticipating and responding to the needs of our Citizens
- Cultural and creative capital of Central Virginia
- United community that treasures diversity

### **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 significant mixed and infill development 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, racial backgrounds, 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 with 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 storm-water 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. 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.

### **Community of Mutual Respect**

In all endeavors, the city of Charlottesville is committed to racial and cultural diversity, inclusion, racial reconciliation, economic justice, and equity. As a result, every citizen is respected. Interactions among city leaders, city employees and the public are respectful, unbiased, and without prejudice.

### **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. Citizens feel listened to and are easily able to find an appropriate forum to respectfully express their concerns.

## **CHARLOTTESVILLE CITY COUNCIL 2012-2014 PRIORITIES**

At their February 3, 2012 retreat, City Council developed six specific priorities that they would like to focus on for the next couple of years. As next steps, City staff and Council have some work to do on identifying current and establishing new initiatives and measures that will illustrate the outcomes and results for each priority:

- Reduce poverty by increasing sustainable employment among less skilled and educated residents
- Provide a comprehensive support system for children
- Build an interconnected network of multi-modal transportation including bikeways, trails and transit system
- Develop a City Market District Downtown
- Redevelop the City's corridors
- Cultivate healthy streams and rivers through effective Stormwater management practices

## CHARLOTTESVILLE CITY COUNCIL 2012-2014 PRIORITIES

**The FY 2014 City Council Adopted Budget provides new funding for initiatives that align closely with Council's Priorities:**

- Includes \$180,000 for the establishment of a nine member Human Rights Commission to be staffed by two new positions.
- To enhance the experience for visitors to the Downtown Mall, the City Council approved a Downtown Mall Ambassador Program last year. This pilot program is currently being funded out of the Strategic Investment Fund and will be evaluated in the fall of 2013. The adopted budget includes \$72,000 in the FY 14 budget to cover costs if the City decides to continue the program.
- As part of the Agency Budget Review Team update given to Council last summer, City Council directed staff to conduct a human services needs assessment. The needs assessment will be conducted and completed by summer 2013 and an additional \$50,000 is included in this budget to implement the recommendations of the assessment.
- Provides funding for several new Council initiatives begun as pilots during FY 13 but were either funded with one time money at the time, or as part of the FY 12 year end appropriation: Bank ON Greater Charlottesville, Coming Home to Work and a second summer youth program administered by the Boys and Girls Club. The total new funding for these new initiatives is approximately \$141,000.
- Funds several new outside and nonprofit agencies and programs that align well with Council's priorities, new funding of over \$135,000. Also included is \$25,000 for a homelessness collaborative request for proposals process that will address the homelessness issues in a more comprehensive and strategic manner.
- Budgets \$90,000 in Council Priority Initiatives and Discretionary funds for Council to allocate during the budget process or fiscal year for initiatives that align with their priority areas and vision. In 2012, Council put into place a formal process for reviewing and receiving recommendations regarding off budget funding requests from outside and nonprofit agencies, a process which streamlined use of these funds and provided better context to the allocations made outside the regular budget process.

## 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, 2013 - June 30, 2014), 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. Internal Service Funds
5. 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 City/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 (City/County Revenue Sharing), 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 682 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 all of 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

For a detailed description of this process, see **pg. 139**, Capital Improvement Program.

### 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. 11**) and assumptions for the upcoming fiscal year. Council also holds a budget work session in December or January to provide further guidance to staff in budget preparation.



From late October to mid-January, departmental budget requests and agency budget requests are submitted to the Budget Office and reviewed individually with each department by the **Leadteam Budget Review Team (LBRT)**. The LBRT consists of four teams of department heads who meet with individual departments, review line item budgets, new program requests and budget reduction scenarios. The teams make recommendations to the City Manager on balancing the budget and long term financial strategies.

Estimated revenue forecasts are finalized by the **Revenue Team** simultaneous with the development of the expenditure budgets. The **Revenue Team** is made up of the City Treasurer, Commissioner of Revenue, Director of Economic Development, Director of Budget and Performance Management and the Finance Director.

The City Manager's Adopted 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 no later than 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 **Vision 2025 (pgs. 4-5)**. At two retreats in 2011 and 2012, Council refined their **Vision 2025** with the addition of a ninth area: *Community of Mutual Respect*.

At their February 3, 2012 retreat, City Council developed six specific priorities that they would like to focus on for the next several years (**pg. 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 Priorities;
- 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.

For those departments that have scorecards, performance measures are included in this budget following each individual department's budget page. Complete department scorecards are available for viewing at [www.charlottesville.org/measuresup](http://www.charlottesville.org/measuresup).

## 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. This assists 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:
  - 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
  - Community of Mutual Respect
  - 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 the Agency Budget Review Team process, jointly with Albemarle County and the Commission on Children and Families, to evaluate 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 and Council Discretionary Funds.
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 14% of the City's operating budget.
14. Examine an increase in the Meals Tax and the impact on the FY 2014 budget.

## Long Term Financial Policies

The Long Term Financial Policies are reviewed by City Council each year along with the Budget Guidelines. These policies 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 minimum General Fund balance of at least 14% of General Fund budget.\*
2. Maintain a minimum Downturn Reserve Fund balance of no less than 3% of General Fund budget.\*\*
3. Maintain sufficient working capital in the utilities funds (Water, Wastewater, Gas and Stormwater).
4. Stabilize all non-general funds by ensuring they have a positive fund balance.
5. Maintain a debt service to general fund total expenditure budget ratio of 8% or less.
6. Transfer 1-cent of the meals tax revenue to the Debt Service Fund to be used for debt service.

\*This new policy, effective July 1, 2013, increases the minimum General Fund balance from 12% to 14% in order to provide the City with sufficient working capital and a margin of financial safety to address unforeseen, one-time expenditure emergencies or significant unforeseen declines in revenues in a specific fiscal year, for which there is no other current budgetary resource available, or other categories of fund balance available to satisfy the funding need. In the event of a drawdown, the reserve must be replenished to the 14% level within three years.

\*\* This is a new policy starting in FY 14. Drawdown of this reserve can occur in the event that revenues decline by more than 1.5% of current fiscal year estimate and will be limited to less than half of the balance of the Downturn Reserve Fund. In the event of a drawdown, the reserve must be replenished to the 3% level within three years.

## Major Highlights of the Budget

### General Fund Revenues

- Residential assessments are decreasing by over 2.44%, but when netted with an increase in existing commercial and new construction, total assessments are increasing by 1.35%. This is resulting in an increase of real estate revenue by \$549,364.
- Personal Property Tax revenue is expected to increase by \$124,440 based on projected assessments; vehicle license fees are projected to decrease by \$50,000 based on the purchase of fewer new vehicles in the City.
- Combined, Meals and Lodging Tax revenue is expected to increase by \$83,598.
- Sales and Use Tax revenues are expected to increase by \$556,920 in FY 14 as are BPOL tax revenues, by \$225,682, taking into account some of the new commercial and business development in the City.
- Building and other permit revenues have increased significantly the past few years, a combination of the number of permits and the value of development in the City. Total new revenue projected in FY 14 exceeds FY 2013 projections by \$600,000.
- The State Flex Cuts have been eliminated as part of the final State budget.
- City/County Revenue Sharing is decreasing by \$589,615 due to a decline in Albemarle County's 2011 real estate assessments which is the year on which the FY 14 formula is based.

### Changes to User Fees and Charges for Services

- Increases street overtime parking fines from \$15 to \$20 and the fine for parking in a handicapped space from \$100 to \$180, expected to generate approximately \$70,000 in new revenue.
- Every Circuit Court is to provide secure remote access to land records according to Virginia State Code. The Clerk of Courts is preparing a request for proposals that will replace the City's current vendor for this service and administer a subscription fee for use of this service. The principal users will be attorneys, paralegals, title companies, banks and mortgage companies, many from outside the area. It is anticipated that this system will be online and ready to use around January 2014 and will generate approximately \$25,000 in new revenue.
- Parks and Recreation income is projected to increase by \$299,794. The majority of that increase, \$187,349, can be attributed to revenue generated from offering additional or enhanced programs and increases in some existing program fees. Details can be found on **pg. x – City Manager's Budget Message**.
- The budget increases the Large Item Pickup fee from \$25 a pick-up, limited to two a year, to \$35 for the first, \$50 for the second and \$100 for each subsequent pickup. While the fee does increase, it's a more enhanced service since a resident can receive as many pickups as necessary during the year.

## **General Fund Expenditures**

- In FY 14, the schools will receive a net \$961,628 increase from the City. This takes into account a reduction of over \$3.2M (\$1.8M in City funds plus \$1.498 from the school's capital budget) in one time funds given in FY 2013, adding back 40% of new real estate and personal property tax revenue (\$111,276) per the funding target defined in the Budget Guidelines, plus an additional \$2.63M which has no new long term funding source behind it.
- This budget fully funds the City's Actuarial Retirement Contribution for the retirement fund, a total of \$252,299 in new money required for FY 14. And while there is an increase projected in health care costs, the Health Care Fund will fully absorb both the City's and employee's share of this increase.
- For the first time since FY 12, this budget provides a 2% cost of living increase starting July 1, 2013, necessary to remain competitive in the region.
- The City's share of operating expenses and debt service to the Regional Jail is increasing by over \$593K. Even though the City's inmate population continues to decline, the County's is declining more quickly which increases the City's per diem rate.
- Continues the City's involvement and support of the Jefferson School City Center, which includes \$546,905 in additional funds for FY 14 to operate Carver Recreation Center for the first full year.
- With the Fontaine Ave. Fire Station becoming fully operational later this year, there is an additional \$138K required for its operations.

## **Budget Reductions**

- City departments identified over \$500,000 in recurring budget reductions. Many of the reductions were identified by carefully reviewing past year actuals and spending trends or in some cases recognizing that an expense could be delayed a year without significant impact. **Page xiii - City Manager's Budget Message** provides details of these reductions.
- The City's debt service payment is decreasing by \$500,000 but continues to fully fund the City's obligations towards past debt issuances, ensuring that the City maintains a debt service to budget ratio of 8% or less.
- The General Fund contribution to the Capital Improvement Program (CIP) is level funded for FY 14. The FY 14 CIP focuses on what we are currently doing, rather than adding new projects and does not add any substantial new projects.
- This budget does not include a City subsidy for the Greyhound station and eliminates the contract accordingly. Since the City entered into this contract in FY 04, this operation has run a deficit each year and the anticipated revenue growth has never been realized following the loss of Western Union and the reduction in commissions due to the growth of online ticket sales. It is anticipated that Greyhound will remain in their current location and continue operations as they are now. This resulted in savings of approximately \$62,932.

## FY 2014 Capital Improvement Program Highlights

### Revenue

- \$4,467,500 General Fund contribution
- \$45,000 in PEG Fee revenue
- \$147,500 contribution from Albemarle County for shared projects (CATEC and Central Library)
- \$200,000 contribution from the City Schools for the small cap program
- \$6,353,040 in CY 2014 bonds

...for total FY 2014 Revenue of **\$11.21 million**

### Expenditures

- \$2,320,491 for City Schools
- \$1,282,991 for City Facilities
- \$3,483,600 for Transportation and Access
- \$1,039,054 for Parks and Recreation
- \$125,000 for Public Safety and Justice
- \$150,000 for Economic Development Strategic Initiatives
- \$47,500 for Neighborhood Improvements
- \$766,250 for Neighborhood and Citywide Stormwater Initiatives
- \$45,000 for Technology Infrastructure
- \$1,528,154 for the Charlottesville Housing Fund
- \$425,000 for Other Governmental Commitments

...for total FY 2014 Expenditures of **\$11.21 million**

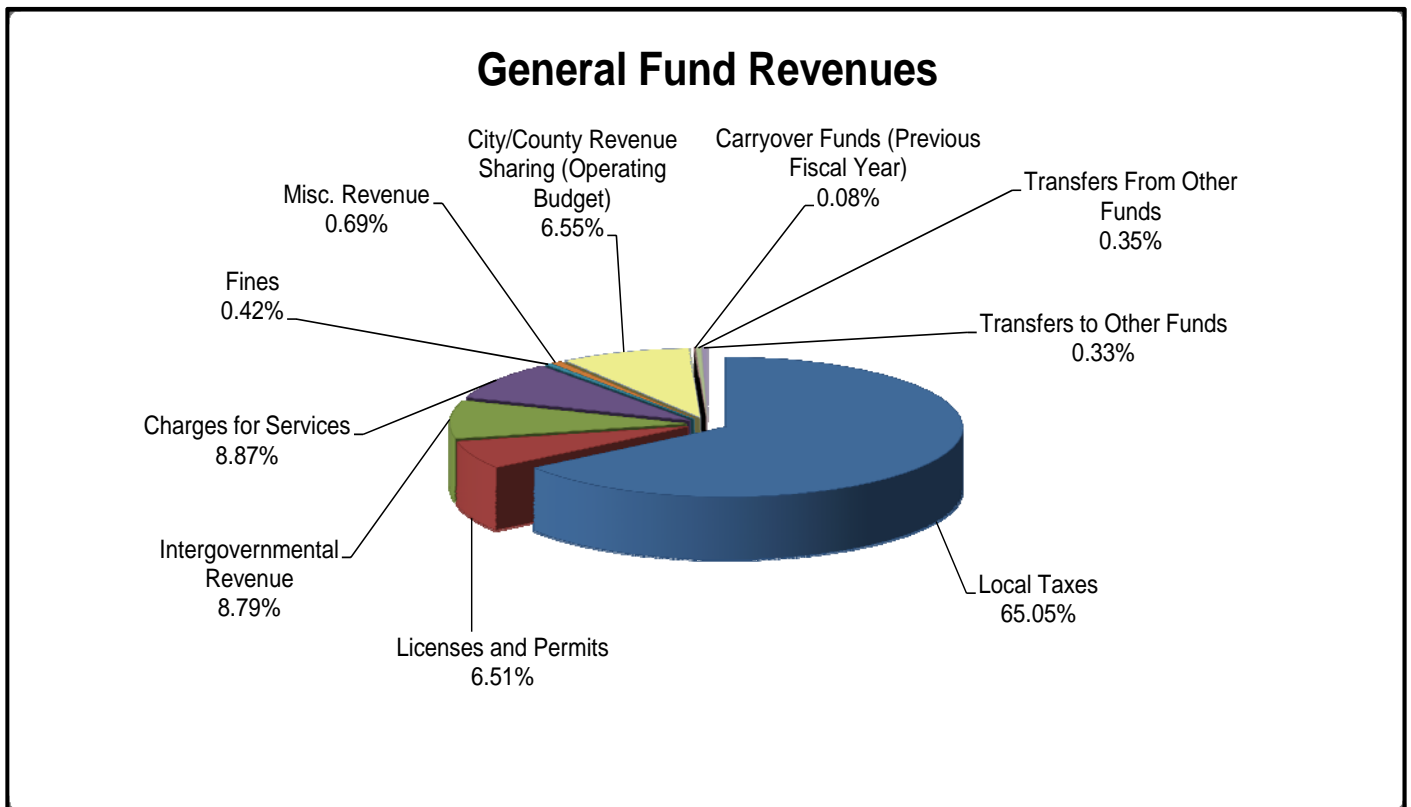
## Capital Improvement Program Alignment With Council Priorities

- Based upon the housing goals adopted by Council in February 2010, **\$1.52** million of FY 14 CIP funding is earmarked for the **Charlottesville Housing Fund**. Past uses for these funds have also included \$850,000 for the preservation of affordable rental units by Dogwood housing; \$720,000 to Habitat for Humanity for the construction of affordable housing units; \$750,000 to Albemarle Housing Improvement Program for the substantial rehabilitation of homes owned by low income families – including the new Block by Block rehab program; \$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.
- The FY 14 Capital Improvement Program sets aside **\$95,000** for **Parkland Acquisition**. These funds will be used to pursue land acquisition opportunities that 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 **\$125,760** in FY 2014. 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 resulting from the City's Tree Commission.
- In FY 14, **\$285,000** 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.
- **Bicycle Infrastructure** provides for **\$200,000** 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.
- Continues the investment in the **Citywide Stormwater Initiatives**, adopted at **\$600,000** for FY 14, in order to carry out major improvements to the City's Stormwater infrastructure, which currently has approximately 13 miles of the system that has been identified as being in need of immediate repair or replacement based on the deterioration of the pipes. FY 2014 is the final year of Capital Improvement Program funding for Stormwater Initiatives. Future capital funding (FY15 and beyond) will be included as part of the budget for the Stormwater Utility.



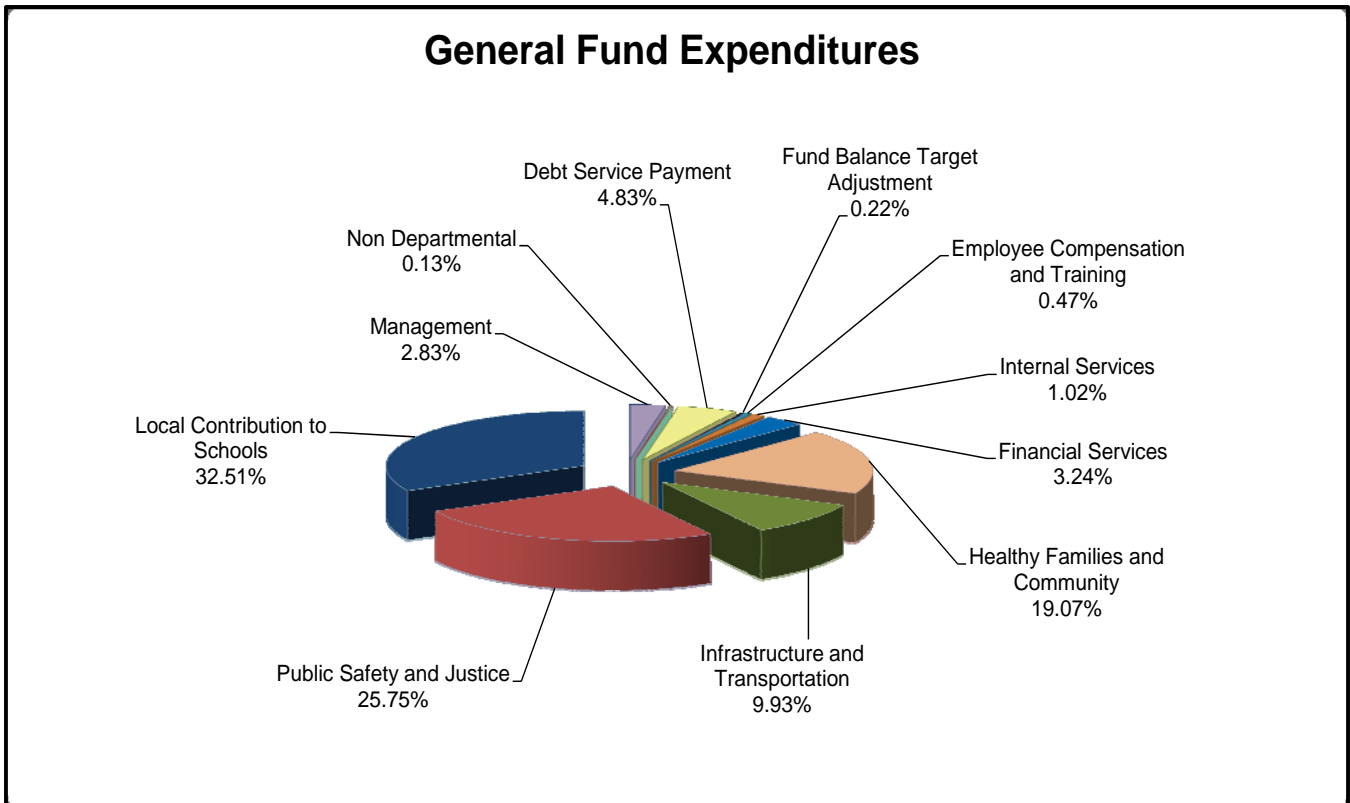
## General Fund Revenue Summary

	FY 2011-2012 Actual	FY 2012-2013 Budget	FY 2013-2014 Budget	Increase/ (Decrease)% Change
<b>General Fund Revenue</b>				
Local Taxes	\$86,104,067	\$87,072,796	\$88,159,759	\$1,086,963 1.25%
Licenses and Permits	8,533,490	8,044,000	8,824,682	780,682 9.71%
Intergovernmental Revenue	11,218,092	11,015,991	11,916,655	900,664 8.18%
Charges for Services	11,275,747	11,551,566	12,016,432	464,866 4.02%
Fines	542,440	500,000	570,000	70,000 14.00%
Misc. Revenue	1,036,486	1,143,051	935,733	(207,318) -18.14%
Carryover Funds (Previous Fiscal Year)	0	790,778	115,000	(675,778) -85.46%
Transfers From Other Funds	0	521,323	480,000	(41,323) -7.93%
Transfers to Other Funds	581,000	450,000	450,000	0 0.00%
City/County Revenue Sharing (Operating Budget)	12,335,037	12,720,948	12,063,833	(657,115) -5.17%
<b>TOTAL OPERATING BUDGET</b>	<b>\$131,626,359</b>	<b>\$133,810,453</b>	<b>\$135,532,094</b>	<b>\$1,721,641 1.29%</b>



## General Fund Expenditure Summary

	FY 2011-2012 Actual	FY 2012-2013 Budget	FY 2013-2014 Budget	Increase/ (Decrease) %	Change
<b>General Fund Expenditures</b>					
Management	\$3,525,890	\$3,515,905	\$3,836,117	\$320,212	9.11%
Non Departmental	189,631	260,415	170,415	(90,000)	-34.56%
Debt Service Payment	7,050,000	7,050,000	6,550,000	(500,000)	-7.09%
Fund Balance Target Adjustment	0	500,000	300,000	(200,000)	-40.00%
Employee Compensation and Training	217,332	695,000	635,000	(60,000)	-8.63%
Internal Services	1,307,791	1,376,182	1,378,916	2,734	0.20%
Financial Services	4,283,245	4,405,325	4,397,009	(8,316)	-0.19%
Healthy Families and Community	23,927,250	25,178,973	25,840,308	661,335	2.63%
Infrastructure and Transportation	12,921,997	13,363,570	13,459,839	96,269	0.72%
Public Safety and Justice	33,238,582	34,358,885	34,896,664	537,779	1.57%
Local Contribution to Schools	41,150,161	43,106,198	44,067,826	961,628	2.23%
<b>TOTAL OPERATING BUDGET</b>	<b>\$127,811,879</b>	<b>\$133,810,453</b>	<b>\$135,532,094</b>	<b>\$1,721,641</b>	<b>1.29%</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 a variety of revenue projection techniques in order to ensure the accuracy of the revenue projections.

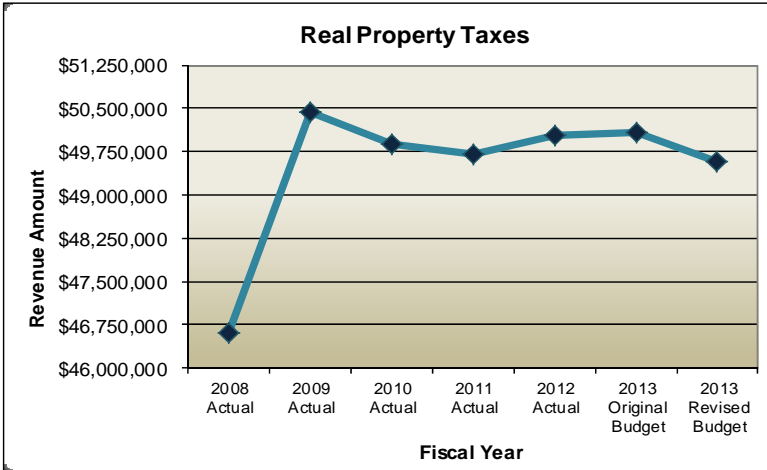
- Informed/Expert Judgment (e.g. the advice of a department head)
- Deterministic Techniques (e.g. formulaic revenues)
- Time Series Techniques (e.g. moving averages and predictive statistics)
- Estimates from the Commonwealth of Virginia (e.g. transfer payments)

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 (individually approximately 1% or more of the total City revenue) for the City of Charlottesville, which make up 87.15% of the total General Fund revenue collected by the City of Charlottesville.

Revenue Source	FY 2014 Projection	% of General Fund Total Revenues
Real Estate Taxes	\$50,623,542	34.22%
City/County Revenue Sharing	16,931,333	11.45%
Sales & Use Taxes	10,450,920	7.06%
Meals Tax	7,676,310	5.19%
State Assistance	7,159,549	4.84%
Business & Professional Licenses	6,753,682	4.57%
Personal Property Taxes	6,346,440	4.29%
Payment in Lieu of Taxes: Utilities	5,326,645	3.60%
Utility Services Consumer Tax	4,453,240	3.01%
PPTRA	3,498,256	2.36%
Virginia Communications Sales & Use Tax	3,411,900	2.31%
Transient Room Tax	2,920,741	1.97%
Recreation Income	2,071,553	1.40%
Public Service Corporation Taxes	1,296,916	0.88%
<b>TOTAL</b>	<b>\$128,921,027</b>	<b>87.15%</b>

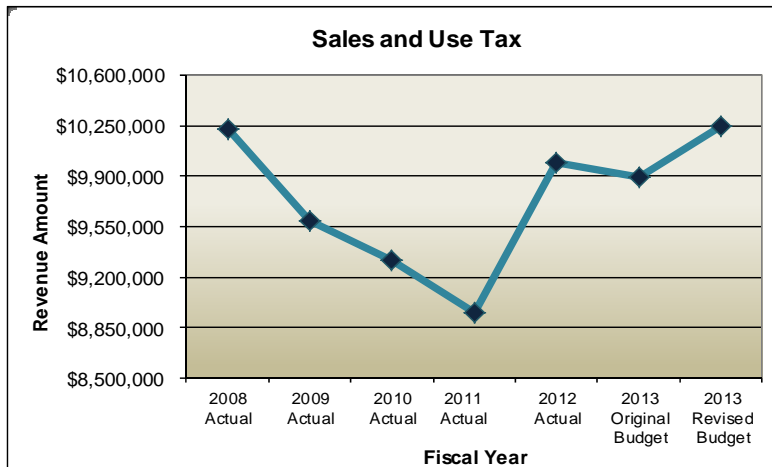
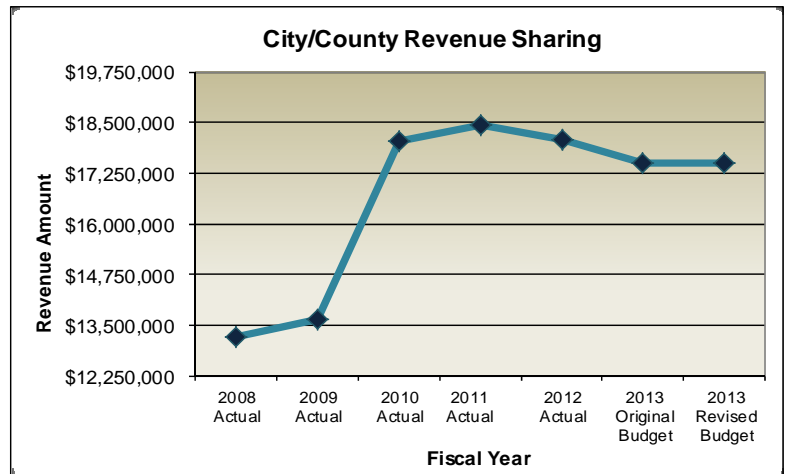
In the following section, a graph has been presented for each of the major revenues listed in the above chart. This provides a graphical representation of the trend data that was used when the revenue projections were made for FY 2014. The data in the graphs represents the amount of actual revenue collected for FY 2008-2012, along with the originally budgeted amounts and revised revenue estimates for FY 2013, all of which were important factors in projecting the revenues for FY 2014.

## Major Local Revenue – Descriptions and Trend Data

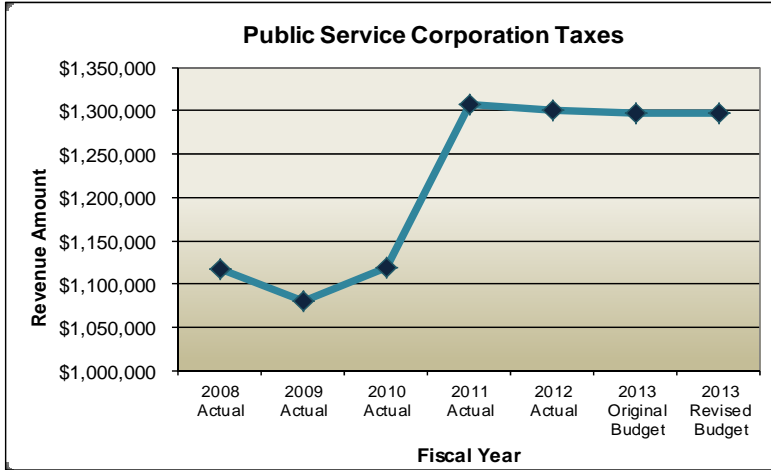


**Real Property Taxes** are the largest source of revenue for the City. They are *ad valorem* taxes based on the assessed value of real property owned by businesses, individuals, and corporations. They are assessed at 100% valuation, with tax rates being applied per \$100 of assessed value. **The adopted tax rate for FY 2014 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 2012 when estimating the FY 2014 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.

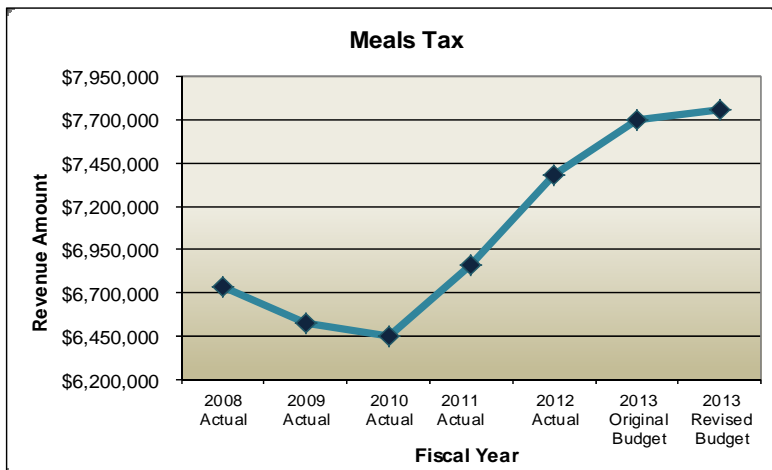
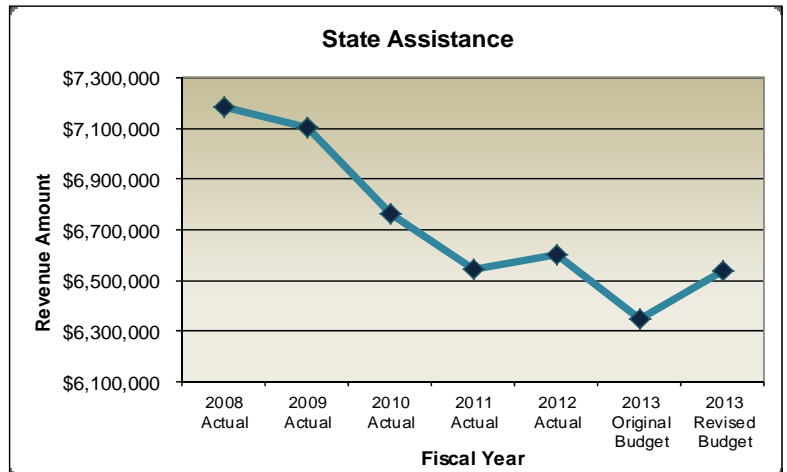


**Sales and Use Taxes** are revenues received by the City from 1-cent of the 5-cent State sales tax generated within the City. Growth in this revenue has been positive the past few years and will continue to be strong as confidence in the economy improves. Starting July 1, 2013, an additional .3% will be collected that is dedicated to statewide transportation projects. This was approved by the General Assembly during their 2013 session. **The adopted Sales Tax rate is 5.3% for general sales purchases and 2.5% for non-prepared foods (implemented July 1, 2005).**

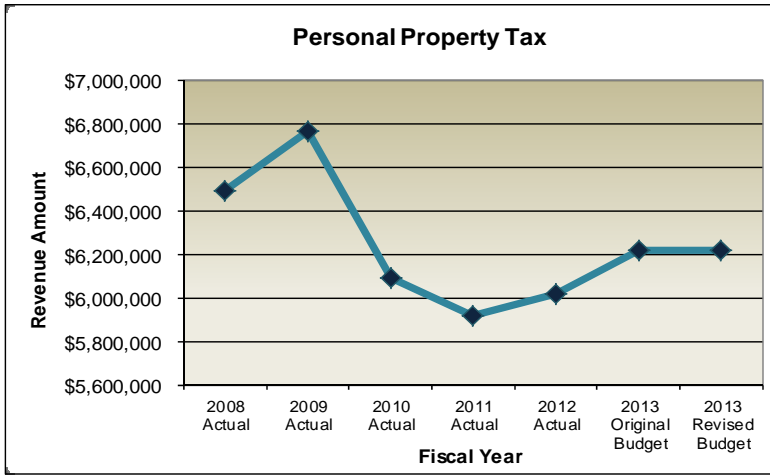


**Public Service Corporation Taxes** are levied on the real estate and tangible property owned by railroads, utilities, pipelines, and other businesses required to register with the State Corporation Commission. The FY 2014 budgeted amount for these revenues are expected to experience little to no growth from the FY 2013 revised budget 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: **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.

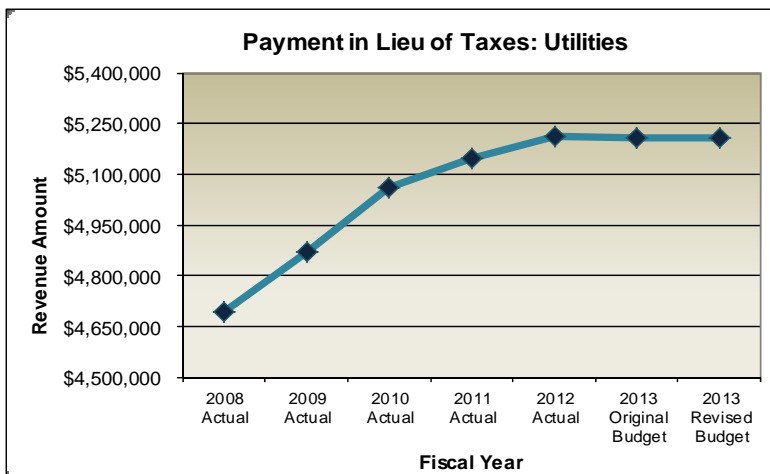
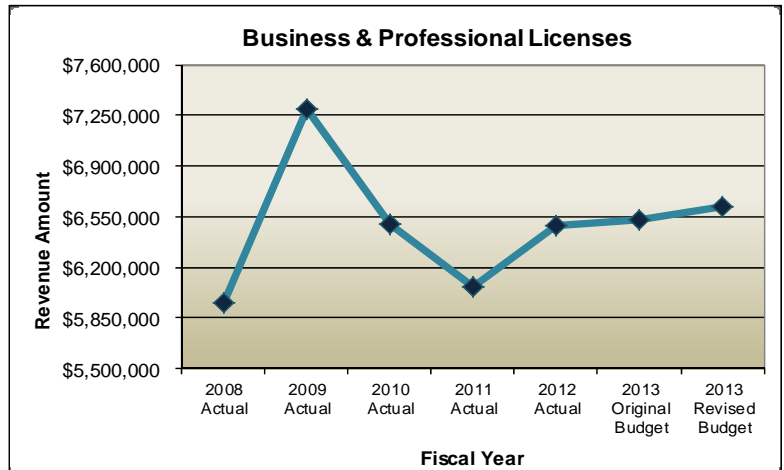


**Meals Tax** is assessed on the sales price of prepared food and beverages sold in the City. Twenty-five cents of each dollar collected is dedicated to the Debt Service Fund to pay off the future debt of bond issuances used to pay for capital projects. The remaining \$.75 of each dollar is dedicated 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 2008 and 2010, but since FY 2011 it has shown consistent growth and is projected to remain essentially level in FY 2014. **The adopted Meals Tax rate is 4%.**

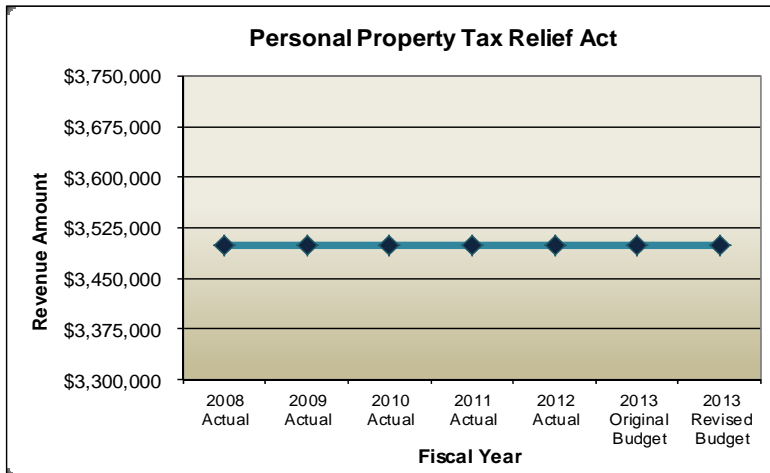


**Personal Property Taxes** are levied on vehicles owned by individuals and businesses, as well as tangible property owned by businesses. In the fall of 2005, City Council approved changing the valuation method of personal property from average loan value to trade in value. FY 2014 Personal Property Tax revenue is projected to increase by 2.0% from the FY 2013 budgeted amount. **The adopted tax rate for FY 2014 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 \$6.7 million in FY 2014, which represents a \$225,682 increase from the FY 2013 original budgeted figure.

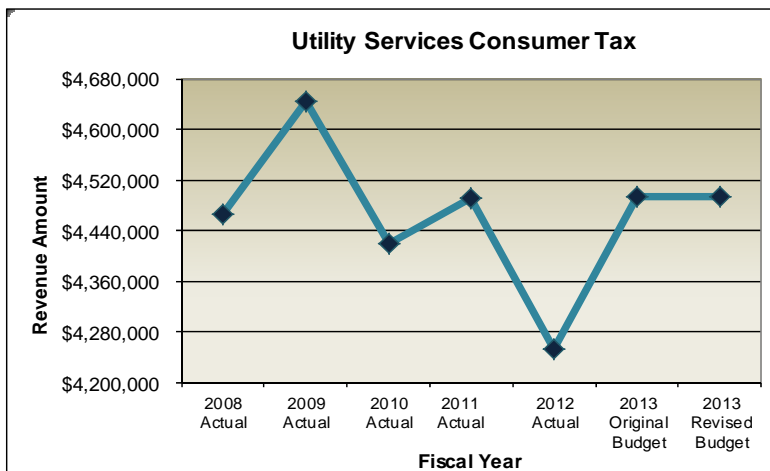
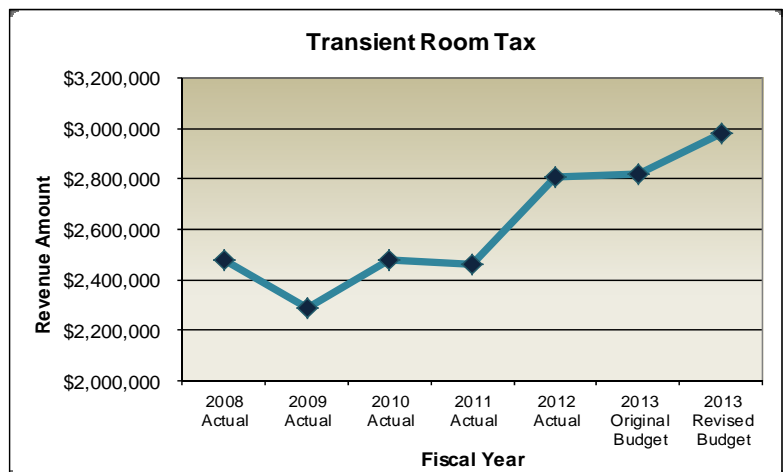


**Payment in Lieu of Taxes: Utilities** covers the property taxes and business licenses that city-owned water, sewer, and gas operations would pay if they were private businesses. The payment in lieu of taxes for the utilities is calculated by a predetermined formula. In FY 2014, this revenue item is estimated to generate approximately \$5.3 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. 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, and an increase of 14.12% in FY 2012. In FY 2013 revised revenue projections are showing a 6.13% increase over the prior fiscal year and this trend is expected to continue into FY 2014, which is why the Transient Room tax is projected to see an increase of \$101,741. **The adopted tax rate remains unchanged at 6%.**



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. For FY 2014, revenue from these taxes is projected to decrease by 3.25% due mainly to the warm winters and mild weather.

## Adopted Tax and Fee Rates

	Adopted Fiscal Year 2013-2014	Adopted Fiscal Year 2012-2013
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 <sup>(1)</sup>	5.3%	5.0%
Sales Tax - Food (Excludes prepared food) <sup>(2)</sup>	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 <sup>(3)</sup>	\$ .75/phone line	\$ .75/phone line
Cable Franchise Fee <sup>(3)</sup>	5%	5%
PEG Fee (Cable)	\$ .35/month	\$ .35/month
Utility Services Consumer Tax (Gas, Water, Electric)	10%	10%
Utility Services Consumer Tax (Telephone and Cable) <sup>(3)</sup>	5%	5%
Refuse Collection		
Trash Sticker Fee	12 Gallon - \$1.05 each 31 Gallon - \$2.10 each	12 Gallon - \$1.05 each 31 Gallon - \$2.10 each
Trash Decal Fees <sup>(4)</sup>		
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 <sup>(5)</sup>	<b>\$35 for first occurrence; \$50 for second occurrence; \$100 for third and subsequent occurrences</b>	\$25.00 per occurrence
Motor Vehicle License Fee	Up to 4,000 lbs. - \$28.49 4,000 - 6,500 lbs. - \$33.49 Over 6,500 lbs. - \$33.49 Motorcycles - \$8.49	Up to 4,000 lbs. - \$28.49 4,000 - 6,500 lbs. - \$33.49 Over 6,500 lbs. - \$33.49 Motorcycles - \$8.49
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 5.3% collected by the State, 1% is returned to the locality to support public education and .3% was approved during the 2013 General Assembly session to be dedicated to transportation projects.

(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.

(5) Beginning in FY 2014 City residents can now have unlimited large item pickups, based on a three tiered fee system. Prior to FY 2014 Large Item Pickups were limited to 2 pickups per year per residence.



## General Fund Revenue Detailed

	FY 2011-2012 Actual	FY 2012-2013 Budget	FY 2013-2014 Budget	Increase/ (Decrease)	% Change
<b>LOCAL TAXES</b>					
Real Estate Taxes	\$50,040,014	\$50,074,178	\$50,623,542	\$549,364	1.10%
Personal Property Tax	6,019,191	6,222,000	6,346,440	124,440	2.00%
Public Service Corporation Tax	1,299,886	1,296,916	1,296,916	0	0.00%
Penalty/Interest on Delinquent Taxes	415,796	350,000	350,000	0	0.00%
Utility Services Consumer Tax	4,252,785	4,495,000	4,453,240	(41,760)	-0.93%
Virginia Communications Sales and Use Tax	3,268,192	3,516,960	3,411,900	(105,060)	-2.99%
Franchise Taxes (See <i>VA Communications Sales and Use Tax</i> )	10,440	0	0	0	0.00%
Tax on Bank Stock	1,051,723	1,150,000	1,150,000	0	0.00%
Tax on Wills & Deeds	493,248	450,000	450,000	0	0.00%
Sales & Use Tax	9,995,523	9,894,000	10,450,920	556,920	5.63%
Rolling Stock Tax	992	17,324	16,790	(534)	-3.08%
Transient Room Tax	2,807,326	2,819,000	2,920,741	101,741	3.61%
Meals Tax	5,533,673	5,775,375	5,757,233	(18,142)	-0.31%
Short-Term Rental Tax	52,339	40,000	40,000	0	0.00%
Cigarette Tax	640,588	615,000	585,000	(30,000)	-4.88%
Recordation Tax Receipts	94,193	232,043	182,037	(50,006)	-21.55%
Vehicle Daily Rental Tax	128,158	125,000	125,000	0	0.00%
<b>Taxes Subtotal</b>	<b>\$86,104,067</b>	<b>\$87,072,796</b>	<b>\$88,159,759</b>	<b>\$1,086,963</b>	<b>1.25%</b>
<b>LICENSES AND PERMITS</b>					
Business & Professional Licenses	\$6,491,428	\$6,528,000	\$6,753,682	\$225,682	3.46%
Vehicle Licenses	784,463	856,000	806,000	(50,000)	-5.84%
Dog Licenses	14,140	15,000	15,000	0	0.00%
Electrical, Heating and Mechanical Permits	215,715	120,000	200,000	80,000	66.67%
Building and Plumbing Permits	454,323	275,000	600,000	325,000	118.18%
Other Permits	573,421	250,000	450,000	200,000	80.00%
<b>Licenses and Permits Subtotal</b>	<b>\$8,533,490</b>	<b>\$8,044,000</b>	<b>\$8,824,682</b>	<b>\$780,682</b>	<b>9.71%</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	3,535,290	3,360,818	3,602,680	241,862	7.20%
Reimbursement/Constitutional Offices	1,100,159	1,522,360	1,544,187	21,827	1.43%
State Aid for Police Protection	1,969,214	2,012,682	2,012,682	0	0.00%
State Flex Cuts	0	(547,533)	0	547,533	-100.00%
Trailer Title	6,290	1,200	1,200	0	0.00%
Other State Assistance: Misc Rev	79,152	35,000	50,000	15,000	42.86%
<i>Revenue from Other Intergovernmental Sources</i>					
Jefferson Area Drug Enforcement (JADE)	48,000	48,000	96,000	48,000	100.00%
School Resource Officers (City Schools)	254,693	265,302	253,585	(11,717)	-4.42%
Regional Library Administrative Fee	75,100	71,234	91,000	19,766	27.75%
Fire Department Operations (Albemarle County)	208,191	300,000	300,000	0	0.00%
Juvenile & Domestic Relations Court Operations (Albemarle County)	56,115	50,684	52,255	1,571	3.10%
Juvenile & Domestic Relations Court Building Maint. (Albemarle County)	63,114	60,914	61,126	212	0.35%
Magistrate's Office (Albemarle County)	4,279	4,375	4,350	(25)	-0.57%
Payments In Lieu Of Taxes (Housing Authority)	0	25,000	25,000	0	0.00%
Fire Department Ops (UVA)	221,618	232,699	244,334	11,635	5.00%
Service Charge (UVA)	33,393	25,000	30,000	5,000	20.00%
Property Maintenance (UVA)	65,228	50,000	50,000	0	0.00%
<b>Intergovernmental Revenue Subtotal</b>	<b>\$11,218,092</b>	<b>\$11,015,991</b>	<b>\$11,916,655</b>	<b>\$900,664</b>	<b>8.18%</b>
<b>CHARGES FOR SERVICE</b>					
Property Transfer Fees	\$938	\$1,000	\$1,000	\$0	0.00%
Zoning Appeal Fees	700	500	500	0	0.00%
Court Revenue (Circ/Genl Dist Cts)	431,082	350,000	375,000	25,000	7.14%
Circuit Court - Online Land Records Subscription Revenue	0	0	25,000	25,000	N/A
Parking Meter Receipts	105,689	100,000	100,000	0	0.00%
Parking Garage Revenue	1,277,524	1,200,000	1,200,000	0	0.00%
Internal City Services	959,306	1,152,033	1,177,285	25,252	2.19%
Utility Cut Permits	196,984	175,000	175,000	0	0.00%
Recreation Income	1,465,002	1,789,860	2,071,553	281,693	15.74%
Recreation - The First Tee	108,256	111,000	69,449	(41,551)	-37.43%
Reimbursable Overtime	300,612	208,700	265,000	56,300	26.98%
Parking Permit Fees	34,350	55,000	55,000	0	0.00%
Payment in Lieu of Taxes: Utilities	5,210,452	5,208,473	5,326,645	118,172	2.27%
Indirect Cost Recovery	114,455	150,000	150,000	0	0.00%
Waste Disposal Fees	904,204	950,000	925,000	(25,000)	-2.63%
Other Charges and Fees for Services	166,193	100,000	100,000	0	0.00%
<b>Charges for Service Subtotal</b>	<b>\$11,275,747</b>	<b>\$11,551,566</b>	<b>\$12,016,432</b>	<b>\$464,866</b>	<b>4.02%</b>

	FY 2011-2012 Actual	FY 2012-2013 Budget	FY 2013-2014 Budget	Increase/ (Decrease)	% Change
<b>FINES</b>					
Parking Fines	\$542,440	\$500,000	\$570,000	\$70,000	14.00%
<b>Fines Subtotal</b>	<b>\$542,440</b>	<b>\$500,000</b>	<b>\$570,000</b>	<b>\$70,000</b>	<b>14.00%</b>
<b>MISCELLANEOUS REVENUE</b>					
Interest Earned	\$344,491	\$450,000	\$250,000	(\$200,000)	-44.44%
Rent	161,961	175,000	160,000	(15,000)	-8.57%
Hedgerow Property Revenue (Parking and Rent)	183,538	185,160	192,842	7,682	4.15%
Refund of Prior Years' Expenditures	206,906	30,000	30,000	0	0.00%
Parking Garage Maintenance	25,000	50,000	50,000	0	0.00%
Other Miscellaneous Revenue	114,590	252,891	252,891	0	0.00%
<b>Miscellaneous Revenue Subtotal</b>	<b>\$1,036,486</b>	<b>\$1,143,051</b>	<b>\$935,733</b>	<b>(\$207,318)</b>	<b>-18.14%</b>
<b>CARRYOVER FUNDS (PREVIOUS FISCAL YEAR)</b>					
Local Contribution to Schools	\$0	\$670,314	\$0	(\$670,314)	-100.00%
Council Priorities Initiatives	0	120,464	0	(120,464)	-100.00%
Green Cities Initiatives	0	0	25,000	25,000	N/A
Dialogue on Race	0	0	90,000	90,000	N/A
<b>Carryover Funds Subtotal</b>	<b>\$0</b>	<b>\$790,778</b>	<b>\$115,000</b>	<b>(\$675,778)</b>	<b>-85.46%</b>
<b>TRANSFERS FROM OTHER FUNDS</b>					
Charlottesville Albemarle Convention and Visitors Bureau	\$0	\$42,600	\$0	(\$42,600)	-100.00%
Risk Management Fund	0	250,000	250,000	0	0.00%
Landfill Fund	0	228,723	0	(228,723)	-100.00%
Economic Downturn Fund (Dedicated to City Schools)	0	0	230,000	230,000	N/A
<b>Transfers from Other Funds Subtotal</b>	<b>\$0</b>	<b>\$521,323</b>	<b>\$480,000</b>	<b>(\$41,323)</b>	<b>-7.93%</b>
<b>COUNTY FIRE SERVICE FEES TRANSFERRED TO DEBT SERVICE FUND</b>	<b>\$581,000</b>	<b>\$450,000</b>	<b>\$450,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>CITY/COUNTY REVENUE SHARING: OPERATING BUDGET</b>	<b>\$12,335,037</b>	<b>\$12,720,948</b>	<b>\$12,063,833</b>	<b>(\$657,115)</b>	<b>-5.17%</b>
<b>OPERATING BUDGET TOTAL</b>	<b>\$131,626,359</b>	<b>\$133,810,453</b>	<b>\$135,532,094</b>	<b>\$1,721,641</b>	<b>1.29%</b>
<b>DESIGNATED REVENUE</b>					
Contractual Services: Pupil Transportation	\$2,319,931	\$2,392,261	\$2,442,692	\$50,431	2.11%
Contractual Services: School Building Maintenance	3,279,999	3,342,071	3,406,499	64,428	1.93%
City/County Revenue Sharing: Transfer to Capital Improvement Program Fund	4,919,505	4,400,000	4,467,500	67,500	1.53%
City/County Revenue Sharing: Transfer to Facilities Repair Fund	350,000	400,000	400,000	0	0.00%
Meals Tax Revenue: Transfer to Debt Service Fund	1,844,558	1,925,125	1,919,077	(6,048)	-0.31%
<b>DESIGNATED REVENUE TOTAL</b>	<b>12,713,993</b>	<b>12,459,457</b>	<b>12,635,768</b>	<b>\$176,311</b>	<b>1.42%</b>
<b>TOTAL GENERAL FUND OPERATING AND DESIGNATED EXPENDITURES</b>	<b>144,340,351</b>	<b>146,269,910</b>	<b>148,167,862</b>	<b>\$1,897,952</b>	<b>1.30%</b>
<b>ECONOMIC DOWNTURN FUND</b>					
Economic Downturn Fund	\$485,270	\$0	\$0	\$0	0.00%
<b>ECONOMIC DOWNTURN FUND TOTAL</b>	<b>\$485,270</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL CITY BUDGET</b>	<b>\$144,825,621</b>	<b>\$146,269,910</b>	<b>\$148,167,862</b>	<b>\$1,897,952</b>	<b>1.30%</b>

**CITY SCHOOLS BUDGET**

	FY 2011-2012 Actual	FY 2012-2013 Budget	FY 2013-2014 Budget	Increase/ (Decrease)	% Change
<b>SCHOOL OPERATIONS (SCHOOL GENERAL FUND)</b>					
Local Contribution	\$39,346,083	\$42,793,089	\$42,305,266	(\$487,823)	-1.14%
State Funds	13,543,140	12,153,340	12,765,816	\$612,476	5.04%
Federal Funds	341,628	19,020	19,020	\$0	0.00%
Misc. Revenue	1,273,213	1,664,031	1,667,058	\$3,027	0.18%
<b>TOTAL SCHOOL OPERATIONS BUDGET</b>	<b>\$54,504,064</b>	<b>\$56,629,480</b>	<b>\$56,757,160</b>	<b>\$127,680</b>	<b>0.23%</b>

## Non General Funds Revenue Detailed

	FY 2011-2012 Actual	FY 2012-2013 Budget	FY 2013-2014 Budget	Increase/ (Decrease)	% Change
<b>GOLF COURSE FUND</b>					
Sales and Concessions	\$63,126	\$85,500	\$75,000	(\$10,500)	-12.28%
Greens Fees, Lessons, Etc.	601,564	650,000	643,000	(7,000)	-1.08%
Cart Rentals	256,332	265,000	262,000	(3,000)	-1.13%
Annual Memberships	18,775	20,000	20,000	0	0.00%
Transfer from Other Funds	418,800	0	0	0	N/A
<b>GOLF COURSE FUND REVENUE TOTAL</b>	<b>\$1,358,597</b>	<b>\$1,020,500</b>	<b>\$1,000,000</b>	<b>(\$20,500)</b>	<b>-2.01%</b>
<b>DEPARTMENT OF SOCIAL SERVICES FUND</b>					
Intergovernmental Revenue	\$8,840,146	\$9,626,067	\$9,524,889	(\$101,178)	-1.05%
Misc. Revenue	33,228	709,580	869,339	159,759	22.51%
Transfer from General Fund	2,969,405	2,962,777	2,962,777	0	0.00%
<b>DEPARTMENT OF SOCIAL SERVICES FUND REVENUE</b>	<b>\$11,842,779</b>	<b>\$13,298,424</b>	<b>\$13,357,005</b>	<b>\$58,581</b>	<b>0.44%</b>
<b>HUMAN SERVICES FUND</b>					
Intergovernmental Revenue	\$553,606	\$511,030	\$511,030	\$0	0.00%
Welfare Revenue	3,501,630	4,317,315	4,122,526	(194,789)	-4.51%
Misc. Revenue	66,133	120,000	55,000	(65,000)	-54.17%
Transfer from General Fund	322,724	322,724	523,808	201,084	62.31%
<b>HUMAN SERVICES FUND REVENUE SUBTOTAL</b>	<b>\$4,444,093</b>	<b>\$5,271,069</b>	<b>\$5,212,364</b>	<b>(\$58,705)</b>	<b>-1.11%</b>
<b>WATER (OPERATIONAL AND DEBT SERVICE FUNDS)</b>					
Water Sales Revenue	\$8,489,329	\$8,864,059	\$8,090,536	(\$773,523)	-8.73%
Water Connection Fees	268,400	370,000	370,000	0	0.00%
Other Fees	93,300	65,000	65,000	0	0.00%
Misc. Revenue	102,970	0	0	0	N/A
Bond Proceeds	0	2,500,000	0	(2,500,000)	-100.00%
Transfer from Other Funds	1,250,000	1,500,000	1,550,000	50,000	3.33%
<b>WATER FUND REVENUE TOTAL</b>	<b>\$10,203,999</b>	<b>\$13,299,059</b>	<b>\$10,075,536</b>	<b>(\$3,223,523)</b>	<b>-24.24%</b>
<b>WASTEWATER (OPERATIONAL AND DEBT SERVICE FUNDS)</b>					
Wastewater Sales Revenue	\$9,507,143	\$10,273,965	\$10,545,589	\$271,624	2.64%
Wastewater Connection Fees	282,430	350,000	350,000	0	0.00%
Wastewater Charge	(19,430)	100,000	0	(100,000)	-100.00%
Other Fees	(652,789)	20,000	20,000	0	0.00%
Misc. Revenue	53,983	0	0	0	N/A
Bond Proceeds	0	5,417,000	0	(5,417,000)	-100.00%
Transfer from Other Funds	1,600,000	1,900,000	2,000,000	100,000	5.26%
<b>WASTEWATER REVENUE TOTAL</b>	<b>\$10,771,337</b>	<b>\$18,060,965</b>	<b>\$12,915,589</b>	<b>(\$5,145,376)</b>	<b>-28.49%</b>
<b>GAS (OPERATIONAL AND DEBT SERVICE FUNDS)</b>					
Gas Sales Revenue	\$27,288,337	\$25,317,226	\$27,447,726	\$2,130,500	8.42%
Other Fees	181,085	325,000	325,000	0	0.00%
Miscellaneous Revenue	149,389	0	274,544	274,544	N/A
Transfer from Other Funds	1,150,000	1,150,000	900,000	(250,000)	-21.74%
<b>GAS REVENUE TOTAL</b>	<b>\$28,768,811</b>	<b>\$26,792,226</b>	<b>\$28,947,270</b>	<b>\$2,155,044</b>	<b>8.04%</b>

	FY 2011-2012 Actual	FY 2012-2013 Budget	FY 2013-2014 Budget	Increase/ (Decrease)	% Change
<b>TRANSIT FUND</b>					
Intergovernmental Revenue (Transit Operations)	\$3,449,319	\$3,507,486	\$3,553,204	\$45,718	1.30%
Intergovernmental Revenue (Transit Bus Replacement)	4,089,545	1,774,895	764,589	(1,010,306)	-56.92%
Transfer from Capital Improvement Program (Local Match)	246,017	338,075	425,636	87,561	25.90%
Charges for Services	903,433	868,356	903,360	35,004	4.03%
Misc. Revenue	73,495	52,908	52,908	0	0.00%
Transfer from General Fund (Greyhound Operations)	57,946	62,923	0	(62,923)	-100.00%
Transfer from General Fund (Transit Operations)	2,063,977	2,124,536	2,194,440	69,904	3.29%
<b>TRANSIT FUND REVENUE TOTAL</b>	<b>\$10,883,732</b>	<b>\$8,729,179</b>	<b>\$7,894,137</b>	<b>(\$835,042)</b>	<b>-9.57%</b>
<b>FLEET MANAGEMENT FUND</b>					
Charges for Services	\$3,062,139	\$1,212,540	\$1,090,055	(\$122,485)	-10.10%
<b>FLEET MANAGEMENT FUND REVENUE TOTAL</b>	<b>\$3,062,139</b>	<b>\$1,212,540</b>	<b>\$1,090,055</b>	<b>(\$122,485)</b>	<b>-10.10%</b>
<b>HVAC FUND</b>					
Charges for Services	\$474,206	\$559,505	\$554,618	(\$4,887)	-0.87%
<b>HVAC FUND REVENUE TOTAL</b>	<b>\$474,206</b>	<b>\$559,505</b>	<b>\$554,618</b>	<b>(\$4,887)</b>	<b>-0.87%</b>
<b>INFORMATION TECHNOLOGY FUND</b>					
Charges for Services - IT Operations	\$2,083,170	\$2,128,566	\$2,317,861	\$189,295	8.89%
Charges for Services - GIS Operations	38,104	61,560	58,755	(2,805)	-4.56%
Computer Replacement Pool	170,464	168,400	87,412	(80,988)	-48.09%
Infrastructure Replacement Pool	251,376	217,750	225,000	7,250	3.33%
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)	200,001	200,000	200,000	0	0.00%
<b>INFORMATION TECHNOLOGY FUND REVENUE TOTAL</b>	<b>\$4,093,115</b>	<b>\$4,126,276</b>	<b>\$4,239,028</b>	<b>\$112,752</b>	<b>2.73%</b>
<b>WAREHOUSE FUND</b>					
Charges for Services	\$707,456	\$163,390	\$163,390	\$0	0.00%
<b>WAREHOUSE FUND REVENUE TOTAL</b>	<b>\$707,456</b>	<b>\$163,390</b>	<b>\$163,390</b>	<b>\$0</b>	<b>0.00%</b>
<b>C'VILLE/ALBEMARLE VISITORS CENTER FUND</b>					
Intergovernmental Revenue	\$557,604	\$626,871	\$666,195	\$39,324	6.27%
Charges for Services	19,705	13,000	18,000	5,000	38.46%
Transfer from General Fund	618,979	615,014	701,832	86,818	14.12%
<b>VISITOR'S CENTER FUND REVENUE TOTAL</b>	<b>\$1,196,288</b>	<b>\$1,254,885</b>	<b>\$1,386,027</b>	<b>\$131,142</b>	<b>10.45%</b>
<b>CITY SCHOOLS BUDGET</b>					
<b>SCHOOL OPERATIONS (NON GENERAL FUNDS)</b>					
Local Contribution	1,804,078	1,811,109	1,762,560	(\$48,549)	-2.68%
State Revenue	4,052,858	4,534,756	4,620,468	85,712	1.89%
Federal Revenue	6,721,564	6,463,733	5,132,869	(1,330,864)	-20.59%
Misc. Revenue	2,457,443	1,775,130	1,899,633	124,503	7.01%
<b>SCHOOL OPERATIONS (NON GENERAL FUND) REVENUE TOTAL</b>	<b>\$15,035,943</b>	<b>\$14,584,728</b>	<b>\$13,415,530</b>	<b>(\$1,169,198)</b>	<b>-8.02%</b>

## Expenditures Detailed (All Funds)

	FY2011-2012 General Fund Actual	FY2012-2013 General Fund Budget	FY2013-2014 General Fund Budget	FY2011-2012 Other Funds Actual	FY2012-2013 Other Funds Budget	FY2013-2014 Other Funds Budget
<b>MANAGEMENT</b>						
Council Priority Initiatives	\$57,448	\$0	\$90,000	\$0	\$0	\$0
Summer Youth Program	0	50,000	0	0	0	0
Department of Justice/City of Promise Grant Match	0	15,000	0	0	0	0
Workforce Initiatives	41,758	0	0	0	0	0
Homelessness Collaborative RFP	0	0	25,000	0	0	0
Needs Assessment Implementation	0	0	50,000	0	0	0
City Council/Clerk of Council	209,272	210,874	243,665	0	0	0
Office of the City Manager: Administration, Communications, and Economic Development	1,824,368	1,916,857	1,978,015	0	0	0
City Attorney	767,026	764,699	852,251	0	0	0
General Registrar	494,753	413,443	418,746	0	0	0
Organizational Memberships & Workforce Development Agencies	131,265	145,032	178,440	0	0	0
<b>MANAGEMENT SUBTOTAL</b>	<b>\$3,525,890</b>	<b>\$3,515,905</b>	<b>\$3,836,117</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NON-DEPARTMENTAL</b>						
Non-Departmental Activities	\$189,631	\$260,415	\$170,415	\$0	\$0	\$0
<b>NON-DEPARTMENTAL SUBTOTAL</b>	<b>\$189,631</b>	<b>\$260,415</b>	<b>\$170,415</b>	<b>\$0</b>	<b>\$0</b>	
<b>DEBT SERVICE PAYMENT</b>						
General Fund Contribution	\$6,250,000	\$6,250,000	\$5,750,000	\$0	\$0	\$0
General Fund Contribution - Fire Apparatus	350,000	350,000	350,000	0	0	0
County Fire Service Fee Contribution	450,000	450,000	450,000	0	0	0
<b>DEBT SERVICE PAYMENT SUBTOTAL</b>	<b>\$7,050,000</b>	<b>\$7,050,000</b>	<b>\$6,550,000</b>	<b>\$0</b>	<b>\$0</b>	
<b>FUND BALANCE TARGET ADJUSTMENT</b>						
Fund Balance Target Adjustment	\$0	\$500,000	\$300,000	\$0	\$0	\$0
<b>FUND BALANCE TARGET ADJUSTMENT</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EMPLOYEE COMPENSATION AND TRAINING</b>						
Compensation and Benefits (2% salary increase in FY14)	\$140,233	\$775,000	\$775,000	\$0	\$0	\$0
City Wide Attrition Savings	0	(450,000)	(450,000)	0	0	0
Living Wage Adjustments*	0	50,000	0	0	0	0
Unemployment Compensation	35,999	60,000	50,000	0	0	0
Corporate Training Fund	41,100	35,000	35,000	0	0	0
Miscellaneous Expenses	0	225,000	225,000	0	0	0
<b>EMPLOYEE COMPENSATION AND TRAINING SUBTOTAL</b>	<b>\$217,332</b>	<b>\$695,000</b>	<b>\$635,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>INTERNAL SERVICES</b>						
Finance Department: Purchasing/Risk Management/Warehouse	\$317,597	\$323,153	\$340,226	\$2,085,238	\$2,826,022	\$3,168,137
Human Resources	990,194	1,053,029	1,038,690	0	0	0
Information Technology	0	0	0	3,484,204	4,126,276	4,239,028
<b>INTERNAL SERVICES SUBTOTAL</b>	<b>\$1,307,791</b>	<b>\$1,376,182</b>	<b>\$1,378,916</b>	<b>\$5,569,442</b>	<b>\$6,952,298</b>	<b>\$7,407,165</b>
<b>FINANCIAL SERVICES</b>						
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
<b>FINANCIAL SERVICES SUBTOTAL</b>	<b>\$4,283,245</b>	<b>\$4,405,325</b>	<b>\$4,397,009</b>	<b>\$946,011</b>	<b>\$1,631,885</b>	<b>\$1,620,752</b>

\*The living wage adjustments provided in FY 2013 are included within Compensation and Benefits in the FY 2014 Adopted Budget.

	FY2011-2012 General Fund Actual	FY2012-2013 General Fund Budget	FY2013-2014 General Fund Budget	FY2011-2012 Other Funds Actual	FY2012-2013 Other Funds Budget	FY2013-2014 Other Funds Budget
<b>HEALTHY FAMILIES &amp; COMMUNITY</b>						
Charlottesville Albemarle Convention & Visitors Bureau	\$618,979	\$615,014	\$701,832	\$544,437	\$716,771	\$684,195
Comprehensive Services Act	2,123,340	2,300,058	2,300,058	6,115,887	7,063,585	6,739,033
Community Events and Festivals	153,929	112,900	78,220	0	0	0
Contributions to Children, Youth and Family Programs	3,291,034	3,352,227	3,257,123	0	0	0
Contributions to Education and the Arts	1,638,335	1,676,504	1,648,218	0	0	0
Department of Social Services	2,969,405	2,962,777	2,962,777	8,876,921	10,335,647	10,394,228
Housing Programs and Tax Relief	1,390,697	1,418,126	1,404,270	0	0	0
Human Right Commission	0	0	180,000	0	0	0
Human Services	322,724	322,724	523,808	3,917,426	4,948,345	4,688,556
Neighborhood Development Services	3,031,905	3,180,767	3,169,807	0	0	0
Parks and Recreation	8,386,902	9,237,876	9,614,195	962,112	983,705	953,195
<b>HEALTHY FAMILIES &amp; COMMUNITY SUBTOTAL</b>	<b>\$23,927,250</b>	<b>\$25,178,973</b>	<b>\$25,840,308</b>	<b>\$20,416,784</b>	<b>\$24,048,053</b>	<b>\$23,459,207</b>
<b>INFRASTRUCTURE AND TRANSPORTATION</b>						
Public Works: Administration, Facilities Development, Facilities Maintenance, HVAC Services	\$2,420,464	\$2,368,400	\$2,412,859	\$490,220	\$555,709	\$552,078
Public Works: Public Service	7,547,409	7,914,949	8,051,618	2,928,601	1,090,038	1,066,991
Public Works: Charlottesville Area Transit and JAUNT Paratransit Services	2,954,124	3,080,221	2,995,362	8,761,809	6,541,720	5,699,697
Public Works: Utilities (Gas, Water, Wastewater)	0	0	0	47,667,968	57,753,534	52,571,770
<b>INFRASTRUCTURE AND TRANSPORTATION SUBTOTAL</b>	<b>\$12,921,997</b>	<b>\$13,363,570</b>	<b>\$13,459,839</b>	<b>\$59,848,597</b>	<b>\$65,941,001</b>	<b>\$59,890,536</b>
<b>PUBLIC SAFETY AND JUSTICE</b>						
City Sheriff	\$1,067,358	\$993,551	\$1,016,046	\$0	\$0	\$0
Commonwealth's Attorney	854,617	1,042,577	1,057,865	0	0	0
Contributions to Programs Supporting Public Safety & Justice	7,239,401	7,709,644	8,070,369	0	0	0
Courts and Other Support Services	955,756	1,076,442	1,095,079	0	0	0
Fire Department	8,912,247	9,291,440	9,491,011	0	0	0
Police Department	14,209,203	14,245,231	14,166,294	0	0	0
<b>PUBLIC SAFETY SUBTOTAL</b>	<b>\$33,238,582</b>	<b>\$34,358,885</b>	<b>\$34,896,664</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>LOCAL CONTRIBUTION TO SCHOOLS</b>						
Local Contribution to Schools	\$41,150,161	\$43,106,198	\$44,067,826	\$0	\$0	\$0
<b>SCHOOLS SUBTOTAL</b>	<b>\$41,150,161</b>	<b>\$43,106,198</b>	<b>\$44,067,826</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL CITY OPERATIONS</b>	<b>\$127,811,879</b>	<b>\$133,810,453</b>	<b>\$135,532,094</b>	<b>\$86,780,834</b>	<b>\$98,573,237</b>	<b>\$92,377,660</b>
<b>DESIGNATED EXPENDITURES</b>						
Contractual Services: Pupil Transportation	\$2,268,862	\$2,392,261	\$2,442,692	\$0	\$0	\$0
Contractual Services: School Building Maintenance	3,279,700	3,342,071	3,406,499	0	0	0
Transfer to Capital Improvements Program Fund	6,905,119	4,400,000	4,467,500	0	0	0
Transfer to Facilities Repair Fund	435,123	400,000	400,000	0	0	0
Transfer to Equipment Replacement Fund	103	0	0	0	0	0
Transfer to Debt Service Fund	3,494,558	1,925,125	1,919,077	0	0	0
Transfer to Misc. Funds	427,416	0	0	0	0	0
<b>DESIGNATED EXPENDITURES TOTAL</b>	<b>\$16,810,881</b>	<b>\$12,459,457</b>	<b>\$12,635,768</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL CITY BUDGET</b>	<b>\$144,622,760</b>	<b>\$146,269,910</b>	<b>\$148,167,862</b>	<b>\$86,780,834</b>	<b>\$98,573,237</b>	<b>\$92,377,660</b>
<b>CITY SCHOOLS BUDGET</b>						
	FY2011-2012 General Fund Actual	FY2012-2013 General Fund Budget	FY2013-2014 General Fund Budget	FY2011-2012 Other Funds Actual	FY2012-2013 Other Funds Budget	FY2013-2014 Other Funds Budget
<b>SCHOOL OPERATIONS</b>						
School Operations	\$54,504,064	\$56,629,480	\$56,757,160	\$15,035,943	\$14,585,476	\$13,415,530
<b>TOTAL SCHOOL OPERATIONS BUDGET</b>	<b>\$54,504,064</b>	<b>\$56,629,480</b>	<b>\$56,757,160</b>	<b>\$15,035,943</b>	<b>\$14,585,476</b>	<b>\$13,415,530</b>