

CITY OF CHARLOTTESVILLE, VIRGINIA
CITY COUNCIL AGENDA



Agenda Date:	April 2, 2012
Action Required:	Adoption by Council
Presenter:	Lee Richards, Commissioner of Revenue
Staff Contacts:	Lee Richards, Commissioner of Revenue
Title:	Lodging and Meals Taxes - Changes in Due Date

Background and Discussion:

The City of Charlottesville currently requires payment received by customers for the transient occupancy tax and meals tax to be remitted on the last day of the month following the month the tax was collected. State and City codes require these funds to be held in trust by the business from the time of collection to the time the remittance is made to the city. Most localities require remittance by the 20th of the following month, which is 10 days earlier than our code requires. The State also requires remittance of taxes such as sales and use tax, communication sales tax, and E-911 tax to be remitted by the 20th of the following month.

This ordinance change will require merchants to remit city funds by the 20th of the month following the month of collection. Our current due date of month end creates a revenue issue. Many merchants pay on the last day and that delays our revenue transaction one month. As an example, a merchant collects the tax on May 1st and remits via mail on the current due date of June 30th. Revenue is actually received and recorded in July more than sixty days after collection. By changing the date to the 20th, revenue will be recorded in June rather than July since payment is more likely to be received prior to the month's end. ~~The penalty for late remittance will be assessed at a 10% interest rate (currently 5%).~~ **[On first reading, Council chose to leave the penalty interest rate unchanged.]**

Alternatives: Do not change ordinance and fiscal year 2013 estimated revenue from the lodging tax will be reduced by \$116,000, and the fiscal year 2013 estimated revenue from the meals tax will be reduced by \$229,000.

Budgetary Impact: The fiscal year 2013 budget will have to be amended to either increase revenue from another source or decrease expenses if ordinance changes are not adopted.

Recommendation: The city administration recommends this change since it will bring us in line with how other localities and the state administers these types of tax. We recommend an effective date of January 1, 2013.

Attachment: Proposed Ordinance.

Revised on 1st reading (April 2, 2012)
Prepared April 4, 2012

**AN ORDINANCE
AMENDING AND REORDAINING SECTION 30-256 OF ARTICLE IX,
AND SECTION 30-287 OF ARTICLE X, OF CHAPTER 30
OF THE CODE OF THE CITY OF CHARLOTTESVILLE, 1990, AS AMENDED,
TO CHANGE THE DUE DATE FOR REMITTING LODGING
AND MEALS TAX REVENUE TO THE CITY.**

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

1. *Sections 30-256 and 30-287 of the Code of the City of Charlottesville, 1990, as amended, are hereby amended and reordained, as follows:*

ARTICLE IX. TRANSIENT OCCUPANCY TAX

...

Sec. 30-255. Collection.

Every person receiving any payment for lodging with respect to which a tax is levied under this article shall collect the amount of such tax so imposed from the transient on whom such tax is levied, or from the person paying for such lodging at the time payment for such lodging is made. The taxes so collected shall be deemed to be held in trust for the city by the person required to collect them, until they have been remitted to the city as provided in this article.

Sec. 30-256. Reports and remittances generally.

Every person collecting any tax levied by this article shall make out a report thereof, upon such forms and setting forth such information as the commissioner of revenue may prescribe and require, showing the amount of lodging charges collected and the amount of tax required to be collected thereon, and shall sign and deliver the same to the commissioner together with a remittance of such tax, made payable to the city treasurer. Such reports and remittances shall be made on or before the ~~last day~~ 20th of each month, covering the amount of tax collected during the preceding month. All remittances received under this article by the commissioner shall be promptly turned over to the treasurer.

...

Sec. 30-259. Penalty for late remittance.

If any person, whose duty it is to do so, shall fail or refuse to make a report and remit the tax as required by this article within the time and in the amount required, there shall be added to such tax by the commissioner of revenue a penalty in the amount of five (5) percent of such tax, or a minimum of two dollars (\$2.00), if such failure is for not more than thirty (30) days in duration.

ARTICLE X. MEAL TAX

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Sec. 30-286. Payment and collection.

(a) In every case the tax levied by this article shall be collected by the seller and paid by the purchaser at the time the charge for the meal becomes due and payable, whether payment is to be made in cash or on credit by means of a credit card or otherwise. The seller shall add the tax to the amount charged for the meal, and shall pay the taxes collected to the city as provided in this article.

(b) All amounts collected as taxes under this article shall be deemed to be held in trust by the seller collecting them, until remitted to the city as provided by this article. The wrongful and fraudulent use of such collections other than remittance of the same as provided by law shall constitute embezzlement pursuant to § 18.2-111 of the Virginia Code.

Sec. 30-287. Registration of sellers; reports and remittances generally.

The commissioner of revenue may require all prospective sellers of meals licensed to do business in the city to register for collection of the tax imposed by this article. Every seller shall make a report for each calendar month, showing the amount of charges collected for meals and the amount of tax required to be collected. The monthly reports shall be made on forms prescribed by the commissioner and shall be signed by the seller. They shall be delivered to the commissioner on or before the ~~last day~~ 20th of the calendar month following the month being reported. Each report shall be accompanied by a remittance of the amount of tax due, made payable to the city treasurer. The commissioner shall promptly transmit all taxes received to the city treasurer.

...

Sec. 30-291. Penalty for late remittance.

If any person whose duty it is to do so shall fail or refuse to make a report and remit the tax as required by this article within the time and in the amount required, there shall be added to such tax by the commissioner of revenue a penalty in the amount of five (5) percent of such tax, or a minimum of two dollars (\$2.00), if such failure is for not more than thirty (30) days in duration.

2. This ordinance shall take effect on January 1, 2013.

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



Agenda Date:	April 10, 2012
Action Required:	Approval of Resolution
Staff Contacts:	Raymond Lee Richards, Commissioner of the Revenue Jennifer Brown, City Treasurer Craig Brown, City Attorney Rosalind Collins, Deputy Commissioner of the Revenue
Presented By:	Raymond Lee Richards
Title:	Establishing 2012 Tax Year Tax Relief Percentage

Background: In its original form, PPTRA was a *vehicle-based entitlement*. The state was obligated to provide annual tax relief to owners of all personal use vehicles, with the relief computed on the first \$20,000 of assessed vehicle value. In 2005, this relief was computed at 70%. As the number and value of vehicles comprising the "fleet" in each locality grew, so did the state's annual obligation.

The changes to PPTRA for years 2006 and after mark an end to this vehicle-based entitlement. SB 5005 established a *fixed, annual grant* to localities, the proceeds of which must be used to provide relief to the owners of qualifying vehicles. The state's obligation is capped and made certain; localities distribute the relief amount as determined by local ordinance.

Discussion:

The method for computing the relief percentage is to take the tax year's total tax on eligible vehicles valued \$1,000 and under from the total PPTR grant amount (\$3,498,256) and divide the result by the tax year's total tax on eligible vehicles valued over \$1,000 (up to \$20,000 value).

Based on 2012 tax year early book and projections for the tax year, staff recommends setting the relief percentage of tax on up to \$20,000 value for vehicles valued over \$1,000 at **56%** for tax year 2012.

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

Recommendation: Approve resolution setting the relief at 56% for tax year 2012.

2012 Formula:

1. Tax Levy on all qualifying vehicles	=	\$6,400,000
2. PPTR used on 100% relief vehicles (vehicles valued \$1,000 and under)	=	\$ 65,000
3. PPTR total (\$3,498,256) remaining	=	\$3,433,256
4. Levy on up to \$20,000 value (of qualifying vehicles valued over \$1,000)	=	\$6,150,000
Divide 3 by 4	=	(.558) 56 %

Alternatives: N/A

Attachments: N/A

**RESOLUTION
ADOPTING CRITERIA FOR ALLOCATIONS OF
PAYMENTS TO THE CITY BY THE COMMONWEALTH OF VIRGINIA
FOR TANGIBLE PERSONAL PROPERTY TAX RELIEF
FOR THE TAX YEAR COMMENCING JANUARY 1, 2012**

WHEREAS, the Personal Property Tax Relief Act of 1998, Virginia Code §§58.1-3523 et seq. (“PPTRA”) requires the City to take affirmative steps to implement changes to the PPTRA and to provide for the computation and allocation of relief provided pursuant to the PPTRA, as revised; and

WHEREAS, the above-referenced statute provides for the appropriation to the City of Charlottesville of a fixed sum, to be used exclusively for the provision of tax relief to owners of qualifying personal-use vehicles that are subject to personal property taxation;

WHEREAS, the City of Charlottesville has elected to compute tax relief as a specific dollar amount to be offset against the total taxes that would otherwise be due, but for PPTRA, and the reporting of such specific dollar relief on individual tax bills, as authorized by state law, which requires City Council to annually, by resolution, set the rate of tax relief at a level that is anticipated to fully exhaust the PPTRA relief funds provided by the Commonwealth to the City, and to establish specific criteria for the allocation of the Commonwealth’s payments among the owners of qualifying vehicles;

NOW, THEREFORE, BE IT RESOLVED by the City Council for the City of Charlottesville that qualifying vehicles obtaining situs within the City during the Tax Year commencing on January 1, 2012 shall receive personal property tax relief in the following manner:

- Qualifying vehicles valued at \$1,000 or less will be eligible for 100% tax relief;
- Qualifying vehicles valued at \$1,001 up to \$20,000 will be eligible for 56% tax relief;
- Qualifying vehicles valued at \$20,001 or more shall only receive 56% tax relief on the first \$20,000 of value;
- Vehicles which do not meet the definition of a qualifying vehicle shall not be eligible for any form of tax relief under this program; and

BE IT FURTHER RESOLVED THAT the City Treasurer shall, in accordance with state law, ensure that on the face of the City’s personal property tax bills there is a general description of the criteria upon which relief has been allocated and that there is set out, for each qualifying vehicle that is the subject of such bill, the specific dollar amount of relief so allocated.

CITY OF CHARLOTTESVILLE, VIRGINIA
CITY COUNCIL AGENDA



Agenda Date:	April 10, 2012
Action Required:	Approval and Appropriation (2 nd of 2 Readings)
Staff Contacts:	Leslie Beauregard, Director, Budget and Performance Management
Presented By:	Maurice Jones, City Manager Leslie Beauregard, Director, Budget and Performance Management
Title:	Tax Levy Approval/FY 2013 Budget Appropriation

Background/Discussion: This memo has been prepared to highlight changes in revenues and expenditures made to the City Manager's FY 2013 Proposed Budget for final adoption of City Council's FY 2013 Budget.

In addition to staff amendments made and approved at the first budget reading on April 2, 2012, Council amended the budget again at the April 3, 2012 Budget Worksession. The following (next pages) highlights all amendments made to the Manager's Proposed Budget.

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

Budgetary Impact: This is the final budget reading that sets the tax level and adopts the budget for Fiscal Year 2013.

Recommendation: Approval and Appropriation (2nd reading)

Alternatives: N/A

Attachments: Tax Levy Ordinance; FY 2013 Budget Appropriation

City Council Amendments to the FY 2013 Proposed General Fund Budget

Manager's Recommended FY 13 Revenue Estimates	\$ 146,183,446
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Amendments to FY 13 Revenue Estimates

Increase Revenues

FY 2012 Carryover - Council Priorities Initiatives	120,464
School Community Service Officers Contract	10,609
Sales and Use Tax	204,000
Lodging Tax	25,500
First Tee Revenue	18,000
Misc. Revenues	2,891

Decrease Revenues

Recreation Revenue	(95,000)
Tax on Bank Stock	(100,000)
Utility Services Consumer Tax	(100,000)

Total Revenue Amendments	\$ 86,464
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Total Amended FY 13 General Fund Revenue Estimates	\$ 146,269,910
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Manager's Recommended FY 13 Expenditures	\$ 146,183,446
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Amendments to FY 13 Expenditures

Increase Expenditures

Compensation and Benefits

Living Wage Adjustments TBD	50,000
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Nonprofit and Outside Agencies

Agency Budget Review Team Review

The Paramount Theater/Arts Education Program	16,700
Music Resource Center	6,800
Literacy Volunteers	9,463
PHAR/Internship Program	25,000

Contractual Agency/Budget Office Review

JABA/Adult Care Center Scholarships	12,000
Commission on Children and Families	10,500

Council Priorities

Summer Youth Program Request for Proposals	50,000
Department of Justice/City of Promise Grant Match	15,000

Decrease Expenditures

City Department Budgets

The First Tee	(8,999)
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Compensation and Benefits

3% Bonus Pool	(50,000)
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Debt Service

General Fund Contribution to Debt Service Fund	(50,000)
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Total Expenditure Amendments	\$ 86,464
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Total Amended FY 13 General Fund Expenditures	\$ 146,269,910
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City Council Amendments to the FY 2013 Proposed Capital Budget

Manager's Recommended FY 13 Capital Budget Revenues	\$ 16,374,114
<i>Increase Capital Budget Revenue</i>	
CY 2013 Bond Issuance	850,000
Total Capital Budget Revenue Amendments	\$ 850,000
Total Amended FY 13 Capital Budget Revenue Estimates	\$ 17,224,114

Manager's Recommended FY 13 Capital Budget Expenditures	\$ 16,374,114
<i>Decrease Capital Budget Expenditures</i>	
Undergrounding Utilities	(100,000)
Charlottesville Housing Fund (Unallocated)	(100,000)
<i>Increase Capital Budget Expenditures</i>	
Charlottesville Housing Fund (CRHA Allocation)	100,000
Fire Apparatus Replacement	850,000
Bicycle Infrastructure	100,000
Total Capital Budget Expenditure Amendments	\$ 850,000
Total Amended FY 13 Capital Budget Expenditures	\$ 17,224,114

City Council Amendments to the FY 2013 Proposed Community Attention Fund

Manager's Recommended FY 13 Comm. Attn. Fund Revenue	\$ 5,151,069
<i>Increase Comm. Attn. Fund Revenue</i>	
Transfer from Community Attention Fund Balance	120,000
Total Comm. Attn. Fund Revenue Amendments	\$ 120,000
Total Amended FY 13 Comm. Attn. Fund Revenue Estimates	\$ 5,271,069

Manager's Recommended FY 13 Comm. Attn. Fund Expenditures	\$ 5,151,069
<i>Increase Comm. Attn. Fund Expenditures</i>	
Bank On Initiative	35,000
Offender Aid and Restoration - Coming Home to Work	85,000
Total Comm. Attn. Expenditure Fund Amendments	\$ 120,000
Total Amended FY 13 Comm. Attn. Fund Expenditures	\$ 5,271,069

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

BE IT ORDAINED by the Council of the City of Charlottesville that for the year beginning on the first day of January, 2012 and ending the thirty-first day of December, 2012, and each year thereafter which this ordinance is in force, the taxes on property in the City of Charlottesville shall be as follow:

Section 1. Real Property and Mobile Homes

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

Section 2. Personal Property

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

Section 3. Public Service Corporation Property

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

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

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

Section 4. Machinery and Tools

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

Section 5. Energy Efficient Buildings

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

BE IT FURTHER ORDAINED that the ordinance imposing the tax levy adopted April 12, 2011 be and the same is hereby repealed.

RESOLUTION ADOPTING THE BUDGET FOR THE
CITY OF CHARLOTTESVILLE FOR THE FISCAL YEAR
BEGINNING JULY 1, 2012, AND ENDING JUNE 30, 2013
AND PROVIDING FOR THE ANNUAL APPROPRIATION OF FUNDS
FOR SUCH FISCAL YEAR.

I. ADOPTION OF BUDGET

WHEREAS, pursuant to Section 19 of the City Charter and Section 15.2-2503 of the Code of Virginia, the City Manager has caused to be prepared and presented to City Council a proposed budget for the fiscal year beginning July 1, 2012, and ending June 30, 2013; and

WHEREAS, a synopsis of such proposed budget has been published in the Daily Progress, a newspaper of general circulation in the City, and notice duly given in such newspaper and public hearings held thereon on March 19, 2012 and April 2, 2012, and the estimates of revenues and expenditures therein debated and adjusted by City Council in open public meetings, all as required by the City Charter and Section 15.2-2506 of the Code of Virginia.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Charlottesville that such document, the statements of fiscal policy set forth therein, and the estimates of revenues and expenditures therein proposed by the City Manager and debated and adjusted by the City Council, are hereby adopted as the annual budget of the City of Charlottesville, for informative and fiscal planning purposes only, for the fiscal year beginning July 1, 2012, and ending June 30, 2013; and that a true and correct copy of the same, as adopted, shall be kept on file in the records of the Clerk of the Council.

II. GENERAL FUND APPROPRIATIONS

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

A. The sums hereinafter set forth are estimated as General Fund revenues for the fiscal year beginning July 1, 2012.

Local Taxes

Real Estate Taxes	\$50,074,178
Personal Property Tax	6,222,000
Public Service Corporation Tax	1,296,916
Penalty/Interest on Delinquent Taxes	350,000
Utility Services Consumer Tax (Gas, Water, Electric)	4,495,000
Virginia Communications Sales and Use Tax	3,516,960
Tax on Bank Stock	1,150,000
Tax on Wills and Deeds	450,000
Sales and Use Tax	9,894,000

Rolling Stock Tax	17,324
Transient Room Tax	2,819,000
Meals Tax	5,775,375
Short-Term Rental Tax	40,000
Cigarette Tax	615,000
Recordation Tax Receipts	232,043
Vehicle Daily Rental Tax	125,000
Total Local Taxes	\$87,072,796

Licenses and Permits	
Business and Professional Licenses	\$6,528,000
Vehicle Licenses	856,000
Dog Licenses	15,000
Electrical, Heating, and Mechanical Permits	120,000
Building and Plumbing Permits	275,000
Other Permits	250,000
Total Licenses and Permits	\$8,044,000

Intergovernmental Revenue

Revenue from State Agencies	
PPTRA Revenue (State Personal Property Tax)	\$3,498,256
State Highway Assistance	3,360,818
Reimbursement/Constitutional Offices	1,522,360
State Aid for Police Protection	2,012,682
State \$60M "Flex Cuts"	(547,533)
Trailer Title	1,200
Other State Assistance: Misc Rev	35,000
Revenue from Other Intergovernmental Sources	
Jefferson Area Drug Enforcement (JADE)	48,000
School Resource Officers (City Schools)	265,302
Regional Library Administrative Fee	71,234
Fire Department Ops (Albemarle County)	300,000
Juvenile & Domestic Relations Court (Albemarle County)	50,684
Juvenile & Domestic Relations Court Building Maint. (Albemarle County)	60,914
Magistrate's Office (Albemarle County)	4,375
Payments In Lieu Of Taxes (Housing Authority)	25,000
Fire Department Ops (UVA)	232,699
Service Charge (UVA)	25,000
Property Maintenance (UVA)	50,000
Total Intergovernmental Revenue	\$11,015,991

Charges for Services	
Property Transfer Fees	\$1,000
Zoning Appeals Fees	500
Court Revenue (Circuit/General District Courts)	350,000
Parking Meter Receipts	100,000

Parking Garage Revenue	1,200,000
Internal City Services	1,152,033
Utility Cut Permits	175,000
Recreation Income	1,789,860
Recreation Income - The First Tee	111,000
Reimbursable Overtime/Public Safety	208,700
Parking Permit Fees	55,000
Payment in Lieu of Taxes: Utilities	5,208,473
Indirect Cost Recovery	150,000
Waste Disposal Fees	950,000
Other Charges for Services	100,000
Total Charges for Services	\$11,551,566

Fines	
Parking Fines	\$500,000
Total Fines	\$500,000

Miscellaneous Revenue	
Interest Earned	\$450,000
Rent	175,000
Hedgerow Properties Rental Revenue	185,160
Refund of Prior Years' Expenditures	30,000
Parking Garage Maintenance	50,000
Other Miscellaneous Revenue	252,891
Total Misc. Revenue	\$1,143,051

FY 2012 Carryover Funds - Local Contribution to Schools and Council Priority Initiatives	\$790,778
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Transfers from Other Funds	\$521,323
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Transfer to Debt Service for Fire Apparatus (County Fire Service Fees)	\$450,000
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City/County Revenue Sharing: Operating Budget	\$12,720,948
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Total Operating Revenue	\$133,810,453
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Designated Revenue	
City/School Contracts: Pupil Transportation	\$2,392,261
City/School Contracts: School Building Maintenance	3,342,071
City/County Revenue Sharing: Transfer to Capital Improvement Fund	4,400,000
City/County Revenue Sharing: Transfer to Facilities Repair Fund	400,000

Transfer to Debt Service Fund: Meals Tax Revenue	1,925,125
Total Designated Revenue	\$12,459,457

Total General Fund Revenue	\$146,269,910
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B. The sums hereinafter set forth are hereby appropriated from the General Fund of the City for the annual operation of the City departments, other agencies and non-departmental accounts so set forth, beginning July 1, 2012.

Operating Expenditures

City Council Priority Initiatives	
Summer Youth Program - Request for Proposals	50,000
Department of Justice City of Promise Local Match	15,000
Mayor and City Council	210,874
Office of the City Manager/ Administration	869,837
Office of the City Manager/Communications	347,029
Office of the City Manager/ Economic Development	699,991
Office of the City Attorney	764,699
Office of General Registrar	413,443

Organizational Memberships

Virginia Municipal League	13,664
Chamber of Commerce	1,260
Thomas Jefferson PDC	52,261
Piedmont Workforce Network	6,047
Virginia Institute of Government	2,500
Alliance for Innovation	2,500
Virginia First Cities	18,000
Thomas Jefferson Regional PED	12,500
Thomas Jefferson Soil and Water Conservation District	10,300
Streamwatch	10,000
Central Virginia Small Business Development Center	12,000
National League of Cities	4,000

Non Departmental Activities

Sister City Committee	15,000
Community Dialogue on Race	90,000
P3: Plan, Perform, Perfect	47,000
Virginia Juvenile Community Crime Control Act (Local Match)	108,415

Transfer to Debt Service Fund	7,050,000
Transfer to Fund Balance Target Adjustment Fund	500,000
Employee Compensation and Training	695,000

Finance Department - Administration/Purchasing/Assessor	2,389,181
Human Resources	1,053,029
Commissioner of Revenue	1,120,176
Treasurer	1,219,121
Transfer to Convention and Visitors' Bureau	615,014
Transfer to Comprehensive Services Act Fund	2,300,058
Transfer to Community Attention	322,724
Community Events and Festivals	
Virginia Film Festival	16,000
Virginia Festival of the Book	15,600
Jefferson's Thanksgiving Celebration	5,000
First Night Virginia	2,500
Heritage Repertory Theatre	2,625
Juneteenth Celebration	1,125
Festival of the Photograph	11,000
City In Kind Support for African American Festival	3,000
City In Kind Support for Fourth of July Events	8,500
City In Kind Support for Dogwood Festival	20,000
250th City Anniversary Celebration (Matching Grant)	25,000
City Supported Events	2,550
Contributions to Children, Youth, and Family Oriented Programs	
Soccer Organization of Charlottesville/Albemarle	10,250
Music Resource Center	40,847
Education Extension Program	34,052
Thomas Jefferson Health District	425,019
Computers 4 Kids	18,646
MACAA	197,255
Madison House	8,815
Sexual Assault Resources Agency (SARA)	19,800
Shelter for Help in Emergency (SHE)	113,739
Region Ten Community Services Board	1,001,865
Region Ten Community Services Board - Mohr Center	82,661
Jefferson Area Board for Aging (JABA)	318,499
United Way - Thomas Jefferson Area	177,155
Children, Youth and Family Services (CYFS)	77,865
Commission on Children and Families	72,532
Free Clinic	114,600
Home Visiting Collaborative	66,350
AIDS/HIV Services Group	9,983
Abundant Life Ministries	26,983
Boys and Girls Club	14,581
Jefferson Area CHIP	316,076
PACEM	10,500

Foothills Child Advocacy Center	26,250
PHAR/Internship Program	25,000
The First Tee	142,904
Contributions to Education and the Arts	
Jefferson Madison Regional Library	1,438,251
Charlottesville Contemporary Center for the Arts	31,958
Piedmont Virginia Community College	11,200
McGuffey Art Center	22,740
Municipal Band	72,885
WVPT	2,009
Piedmont Council for the Arts	23,749
Virginia Discovery Museum	4,359
Literacy Volunteers	37,853
Ashlawn-Highland Summer Festival	4,550
Historic Resources Task Force	5,000
African American Teaching Fellows	5,250
The Paramount Theater/Arts Education Program	16,700
Transfer to Social Services Fund	2,962,777
Housing Programs	
Rent Relief for Elderly, a sum sufficient estimated at	10,000
Rent Relief for Disabled, a sum sufficient estimated at	85,000
Tax Relief for Elderly, a sum sufficient estimated at	534,000
Tax Relief for Disabled, a sum sufficient estimated at	137,000
Albemarle Housing Improvement Program (AHIP)	95,546
Piedmont Housing Alliance (PHA)	106,580
Homeowners Tax Relief Program	450,000
Neighborhood Development Services	3,095,649
VDOT Management	85,118
Parks and Recreation	9,237,876
Public Works: Administration, Facilities Development, Facilities Maintenance	2,301,006
Public Works: Hedgerow Properties	67,394
Public Works: Public Service	7,614,949
Ivy Landfill Remediation	300,000
Transfer to Charlottesville Area Transit Fund	2,124,536
Transfer to Greyhound Operations Fund	62,923
JAUNT Paratransit Services	892,762
City Sheriff	993,551
Commonwealth's Attorney	1,042,577
Contributions to Programs Supporting Public Safety and Justice	
Piedmont Court Appointed Special Advocates	9,818
Legal Aid Justice Center	62,777

Regional Jail	4,454,367
Blue Ridge Juvenile Detention Center	925,000
Emergency Communications Center	1,783,231
Offenders Aid and Restoration	250,120
Society for the Prevention of Cruelty to Animals	224,331
Clerk of Circuit Court	688,204
Circuit Court Judge	98,321
General District Court	28,815
Juvenile and Domestic Relations Court/Court Services Unit	252,352
Magistrate	8,750
Fire Department	9,291,440
Police Department	14,245,231

Local Contribution to Public Schools

Operational Support	43,106,198
Total Operating Expenditures	\$133,810,453

Designated Expenditures

City/School Contracts: Pupil Transportation	\$2,392,261
City/School Contracts: School Building Maintenance	3,342,071
Transfer to Capital Projects Fund	4,400,000
Transfer to Facilities Repair Fund	400,000
Transfer to Debt Service Fund - Meals Tax Revenue	1,925,125
Total Designated Expenditures	\$12,459,457

Total General Fund Expenditures **\$146,269,910**

C. Of the sum of \$17,520,948 to be received in the General Fund from the County of Albemarle under the revenue sharing agreement of May 24, 1982, \$4,400,000 shall be transferred to the Capital Projects Fund and \$400,000 shall be transferred to the Facilities Repair Fund.

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

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

F. The amount above appropriated for Debt Payment shall be transferred to the Debt Service Fund. In addition, one cent of the four-cent meals tax (25% of the meals tax revenue) will be deposited into the Debt Service Fund.

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

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

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

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

K. Budgeted and realized revenues for Parking Fines in excess of \$500,000 of June 30, 2013 shall be transferred from the General Fund to the "Parking Account" in the Capital Fund.

L. The amount received for \$4-For-Life revenue shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year, half of which will be appropriated into the Fire Department budget and half of which will be allocated to Thomas Jefferson EMS, unless altered by further action of City Council.

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

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

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

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

end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless further altered by Council.

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

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

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

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

U. Sums appropriated for operation of the City Market which have not been encumbered or expended as of June 30, 2013 shall be transferred to the Capital Budget in a reserve designated for future relocation of the City Market.

V. Sums appropriated in the General Fund which have not been encumbered or expended as of June 30, 2013 and are in excess of 12% of General Fund expenditures for the next fiscal year shall be deemed to revert to the Capital Fund contingency account for future one-time investments in the City's infrastructure as part of the year-end appropriation, unless further altered by Council with year-end adjustments.

W. Sums appropriated in the General Fund which have not been encumbered or expended as of June 30, 2013, shall be deemed to revert to the unassigned balance of the General Fund, unless Council by resolution provides that any such sum shall be a continuing appropriation.

III. SCHOOL OPERATIONS APPROPRIATION

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

The sums hereinafter set forth are hereby appropriated for the annual operation of the school operations, effective July 1, 2012; the City contribution to the School operations having hereinabove been appropriated from the General Fund.

School Budget (General and Other Funds)	
Local Contribution	\$44,604,198
State Funds	16,297,557
Federal Funds	5,926,704
Misc. Funds	3,333,167
Total School Operations Budget	\$70,161,626

A net increase in the School Operations general fund balance at June 30, 2013 shall be deemed to be allocated as follows: 50% to revert to City General Fund, 50% retained by School Operations General Fund. Up to \$100,000 of the City's reversion shall be transferred to the Facilities Management for School Building Small Capital Projects.

IV. HEALTH BENEFITS FUND APPROPRIATION

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

There is hereby appropriated from the Health Benefits Fund sums received by said Fund from individual departments and agencies for the payment of health and medical benefit program costs, and for insurance covering such costs, and in addition, for the accumulation of a reserve for future expenditures to pay for such health and medical benefit program costs. This appropriation shall be effective during the fiscal year ending June 30, 2013, but shall not be deemed to expire at the end of that year. Instead, it shall continue in effect unless altered by further action of City Council.

V. TRANSIT FUND APPROPRIATION

BE IT RESOLVED by the Council of the City of Charlottesville, that there is hereby appropriated from the Transit Fund, for the operation of the transit bus system during the fiscal year beginning July 1, 2012 and ending June 30, 2013, the sum of \$6,464,430 or the amount of revenue actually received by such fund, whichever is the greater amount. Such appropriation shall be effective July 1, 2012.

Except as is otherwise expressly provided herein, the balance of any General Fund contribution to such funds not expended or encumbered as of June 30, 2013 shall be deemed to revert to the unassigned balance of the General Fund, unless the Council by resolution provides that any such sum shall be deemed a continuing appropriation.

BE IT FURTHER RESOLVED by the Council of the City of Charlottesville, that there is hereby appropriated from the Transit Fund, for the replacement of transit buses during the fiscal year beginning July 1, 2012 and ending June 30, 2013, the sum of \$2,112,970 or the amount of revenue actually received for such purpose. However, such appropriation shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of this Council. Such appropriation shall be effective July 1, 2012.

VI. GREYHOUND OPERATIONS FUND APPROPRIATION

BE IT RESOLVED by the Council of the City of Charlottesville, that there is hereby appropriated from the Greyhound Operations Fund, for the operation of the Greyhound station during the fiscal year beginning July 1, 2012 and ending June 30, 2013, the sum of \$151,779 or the amount of revenue actually received by such fund, whichever is the greater amount. Such appropriation shall be effective July 1, 2012.

VII. RISK MANAGEMENT APPROPRIATION

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

VIII. EQUIPMENT REPLACEMENT FUND APPROPRIATION

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

There is hereby appropriated from the Equipment Replacement Fund other sums received by such fund as payment from the General Fund and vehicle sales, for the lease, financing or purchase of motor vehicles and related equipment and for accumulation of a reserve for future equipment purchases during the fiscal year beginning July 1, 2012 and ending June 30, 2013. Such appropriation shall be effective July 1, 2012; provided that such appropriations shall not be deemed to expire at the end of such fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of City Council. Of the sums received by the Equipment Replacement Fund, a sum sufficient to service the debt on any pieces of general governmental equipment obtained under a master lease, credit line, or an installment purchase agreement shall be transferred to the Debt Service Fund.

IX. FACILITIES REPAIR FUND APPROPRIATION

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

The sum of \$400,000 transferred to the Facilities Repair Fund from the General Fund, and such sums as may be transferred to the Facilities Repair Fund from other funds during the fiscal year beginning July 1, 2012 are appropriated for carrying out the purposes of this fund during that fiscal year. However, such appropriation shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of this Council.

X. DEBT SERVICE FUND APPROPRIATION

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

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

B. The sum of \$7,050,000 transferred to such fund by Part II of this resolution, as well as the designated Meals Tax transfer (estimated at \$1,925,125), or as much thereof as may be necessary, is hereby appropriated to pay such debt service expenses during the fiscal year beginning July 1, 2012 and ending June 30, 2013.

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

XI. SPECIAL REVENUE FUND APPROPRIATIONS

BE IT RESOLVED by the Council of the City of Charlottesville, that the following appropriations are hereby approved for agency expenditures accounted for as separate funds on the books of the City, for their respective programs during the fiscal year beginning July 1, 2012 and ending June 30, 2013; the City contribution to each such fund having hereinabove been appropriated from the General Fund:

A. There is hereby appropriated from the Charlottesville/Albemarle Convention and Visitors Bureau Fund, for the operation of the Charlottesville/Albemarle Convention and Visitors Bureau during such fiscal year, the sum of \$1,331,785 or the amount of revenue actually received by such fund, whichever shall be the lesser amount.

B. There is hereby appropriated from the Community Attention Fund, for the operation of the Community Attention Homes and related programs during such fiscal year, the sum of \$5,271,069, or the amount of revenue actually received by such fund, whichever shall be the lesser amount.

C. There is hereby appropriated from the Social Services Fund, for the operation of the Department of Social Services during such fiscal year, the sum of \$13,298,424, or the amount of revenue actually received by such fund, whichever shall be the lesser amount.

D. There is hereby appropriated from the Comprehensive Services Act Fund, for the operation of the Comprehensive Services Act entitlement program, the sum of \$9,363,643, or the amount of revenue actually received by such fund, whichever shall be the greater amount.

Each such special revenue fund appropriation shall be deemed effective July 1, 2012. Except as is otherwise expressly provided herein, the balance of any General Fund contribution to such funds not expended or encumbered as of June 30, 2013 shall be deemed to revert to the unassigned balance of the General Fund, unless the Council by resolution provides that any such sum shall be deemed a continuing appropriation.

XII. INTERNAL SERVICES FUND APPROPRIATION

BE IT RESOLVED by the Council of the City of Charlottesville that the following appropriations are hereby approved for internal services accounted for as separate funds on the books of the City, for their respective programs during the fiscal year beginning July 1, 2012 and ending June 30, 2013; the payments of individual departments and agencies to each such fund having hereinabove been appropriated in the General Fund and other applicable funds:

A. There is hereby appropriated from the Information Technology Fund, for the operation of the various functions within this fund during the fiscal year beginning July 1, 2012, or the amount of revenue actually credited to such fund from other City departments and agencies, whichever shall be the greater amount:

1. For the operation of the Department of Information Technology, the sum of \$2,128,566.

2. For the operation and infrastructure of City Link, the sum of \$1,550,000. Of this amount, \$408,495 will be transferred to the Debt Service Fund for repayment of the City Link Loan made by the Utilities Funds. However, such appropriation shall not be deemed to expire at the end of the fiscal year, but is hereby appropriated in the ensuing fiscal year into the City Link Infrastructure cost center unless altered by further action of this Council.

3. For the replacement of desktop computers, the sum of \$168,400. However, such appropriation shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of this Council. In addition, the proceeds of the sale of desktop computers shall be returned to the Computer Replacement account in the Information Technology Fund for the purpose of future purchase of desktop computers.

4. For Technology Infrastructure Replacement, the sum of \$217,750. However, such appropriation shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of this Council.

5. For GIS operations, the sum of \$61,560. However, such appropriation shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of this Council.

B. There is hereby appropriated from the Warehouse Fund, for the operation of the Warehouse during such fiscal year, the sum of \$158,091, or the amount of revenue actually credited to such fund from other City departments and agencies, whichever shall be the greater amount.

C. There is hereby appropriated from the Fleet Maintenance Fund, for the operation of the Central Garage, Vehicle Wash and Fuel System during such fiscal year, the sum of \$1,090,038, or the amount of revenue actually credited to such fund from other City departments and agencies, whichever shall be the greater amount.

D. There is hereby appropriated from the HVAC Maintenance Fund, for the operation of the HVAC Maintenance program during such fiscal year, the sum of \$555,709, or the amount of revenue actually credited to such fund from other City departments and agencies, whichever shall be the greater amount.

E. There is hereby appropriated from the Communications System Fund, for the operation of the citywide phone system and mailroom operations during such fiscal year, the sum of \$387,973, or the amount of revenue actually credited to such fund from other City departments and agencies, whichever shall be the greater amount.

XIII. CAPITAL PROJECTS FUND APPROPRIATIONS

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

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

1. The sum of \$4,400,000 in Albemarle County revenue sharing payments transferred from the General Fund pursuant to Section II-C of this resolution.

2. The proceeds of the sale of any real property, as prescribed by resolution of this Council adopted November 3, 1986; except for parking as prescribed by Section II-K of this resolution.

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

B. The sums hereinafter set forth are hereby appropriated from the Capital Projects Fund of the City for the respective capital purchases or projects so set forth, effective for the fiscal year beginning July 1, 2012; provided that such appropriations shall not be deemed to expire at the end of such fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of City Council.

C. The Capital Projects Fund 2013-2017 will reflect the budget delineations set forth below for Fiscal Year 2012-2013.

The Capital Projects Fund grouped by area:

<u>Revenue</u>	
Transfer from General Fund	\$4,400,000
FY 2011 Fund Balance Surplus	1,800,000
Contribution from Albemarle County	175,000
Contribution from City Schools	200,000
State Transportation Funds (Belmont Bridge)	1,460,904
State Transportation Funds (Hillsdale Drive)	500,000
PEG Fee Revenue	45,000
CY 2013 Bond Issue	8,643,210
TOTAL REVENUE	\$17,224,114

<u>Expenditures</u>	
Education	\$1,720,491
Economic Development	150,000
Public Safety and Justice	1,426,711
Facilities Capital Projects	1,282,991
Neighborhood Improvements	47,500
Transportation and Access	7,598,163
Parks and Recreation	1,520,301
Stormwater Initiatives	901,250
Technology Infrastructure	45,000
Charlottesville Housing Fund	760,000
Other Governmental Commitments	1,050,000
Capital Contingency Account	721,707
TOTAL EXPENDITURES	\$17,224,114

XIV. GAS FUND APPROPRIATION

BE IT RESOLVED by the Council of the City of Charlottesville, that there is hereby appropriated from the Gas Fund, for the operation of the gas utility during the fiscal year beginning July 1, 2012 and ending June 30, 2013, the sum of \$29,452,114 or the amount of revenue actually received by such fund, whichever is the greater amount. Such appropriation shall be effective July 1, 2012. However, the appropriations for the Vehicle Replacement Program, the Thermostat Program and Gas Assistance Program shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of this Council.

XV. WATER FUND APPROPRIATION

BE IT RESOLVED by the Council of the City of Charlottesville, that there is hereby appropriated from the Water Fund, for the operation of the water utility during the fiscal year beginning July 1, 2012 and ending June 30, 2013, the sum of \$12,151,486, or the amount of revenue actually received by such fund, whichever is the greater amount. Such appropriation shall be effective July 1, 2012. However, the appropriations for the Vehicle Replacement Program, Water Conservation Program, Water Assistance Program, Rain Barrel Program and the Toilet Rebate Program shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of this Council.

XVI. WASTEWATER FUND APPROPRIATION

BE IT RESOLVED by the Council of the City of Charlottesville, that there is hereby appropriated from the Wastewater Fund, for the operation of the wastewater utility during the fiscal year beginning July 1, 2012 and ending June 30, 2013, the sum of \$16,080,611, or the amount of revenue actually received by such fund, whichever is the greater amount. Such appropriation shall be effective July 1, 2012. However, the appropriations for the Vehicle Replacement Program and the Wastewater Assistance Program shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of this Council.

XVII. ---UTILITIES FUNDS DEBT SERVICE APPROPRIATION

BE IT RESOLVED by the Council of the City of Charlottesville, that there is hereby appropriated from the Utilities Funds (Gas, Water and Wastewater) for the payment of principal and interest of bonds, notes and other evidences of indebtedness and the cost of issuance thereof issued by the City pursuant to its charter and/or the Virginia Public Finance Act., during the fiscal year beginning July 1, 2012 and ending June 30, 2013, the following sums in each fund or the amount of revenue actually received by such fund, whichever is the greater amount. Such appropriation shall be effective July 1, 2012. However, such appropriation shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of this Council.

A. There is hereby appropriated from the Gas Debt Service Fund, the sum of \$1,150,000 as revenue (transfer from Gas Fund) and \$933,562 in principal and interest payments.

B. There is hereby appropriated from the Wastewater Debt Service Fund the sum of \$1,900,000 in revenue (transfer from the Wastewater Fund) and \$1,998,974 in principal and interest payments.

C. There is hereby appropriated from the Water Debt Service Fund the sum of \$1,500,000 in revenue (transfer from the Water Fund) and \$1,352,108 in principal and interest payments.

XVIII. PAY PLAN APPROVAL

BE IT RESOLVED by the Council of the City of Charlottesville that the Employee Classification and Pay Plan for the City of Charlottesville dated July 1, 2012 and effective on that same date, which assigns salary ranges to each class or position in the City service is hereby approved pursuant to Section 19-3 and 19-4 of the City Code, 1990, as amended and a copy of the same shall be kept on file with the records of the meeting at which this resolution is approved.

XIX. PAY ADJUSTMENT FOR RETIREES

BE IT RESOLVED by the Council of the City of Charlottesville, that the Retirement Plan Commission is authorized and directed to provide for the payment from the Retirement Fund of a post-retirement supplement of 0% of the current retirement pay of each presently retired employee effective July 1, 2012.

XX. GOLF FUND

BE IT RESOLVED by the Council of the City of Charlottesville, that there is hereby appropriated from the Golf Fund, for the operation of the golf courses during the fiscal year beginning July 1, 2012 the sum of \$983,705.