Revenues overview

Revenues

Total FY 2011 General Fund revenues are expected to increase 0.3% compared to the FY 2010 Approved Budget including the impact of a 7.5 cent increase in the real property tax rate, of which 7.0 cents was applied to the General Fund. The remaining 0.5 cents is applied to storm water management programs.

Even with a 7 cent increase in the real estate tax rate, total General Fund taxes paid by Alexandrians would only increase 0.3% from the FY 2010 estimate in the Approved Budget. No other tax rates were increased in the Approved Budget, although some fees, service charges, fines, and penalties were increased.

Millions of Dollars

	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved	%Change 10 Approved/ 11 Approved
Real Property Taxes	$296.3	$303.5	$296.2	0.0%
Other taxes	149.1	147.0	150.6	1.0%
Taxes	445.4	450.5	446.8	0.3%
Non-tax revenue	27.6	25.7	26.1	-5.4%
Federal & State Revenue	53.4	51.7	51.7	-3.1%
Prior Year Surplus & Transfers	3.6	3.6	6.9	91.7%
Total	$530.0	$531.7	$531.6	0.3%

Real property taxes are taxes on residential and commercial real estate. The total overall value of real property decreased 7.45% from last year's original assessments and by 6.32% from last year's equalized assessments (considering adjustments due to administrative appeals and appeals to the Board of Equalization.)

Other taxes include the personal property tax, the 1% sales tax, utility taxes, business license (BPOL) gross receipt taxes, transient lodging taxes, and others.

Non-tax revenue includes fines and forfeitures such as parking fees, and charges for services, such as solid waste fees.

Federal & State revenue is aid from the federal government and the Commonwealth of Virginia which goes into the City's General Fund and is not generally restricted to special activities. Federal and state revenue which is restricted is budgeted in the City's Special Revenue Fund.

Prior Year Surplus & Transfers finances the difference between the General Fund revenue projection and the General Fund expenditure budget. This category includes accumulated surpluses from prior years and Sewer Fund debt service.

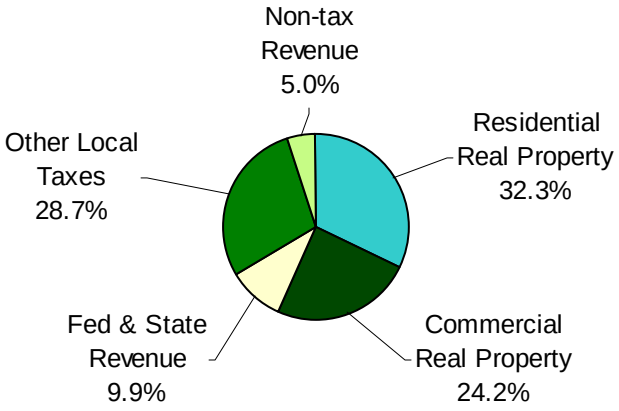
FY 2010 projected General Fund revenues at this time have increased slightly from the FY 2010 Approved Budget, due to the 7.0 cent tax rate increase included in the Approved FY 2011 budget, which also affects FY 2010. Without the tax increase, projected revenues would be down modestly (1.7%) compared to the approved budget due primarily to lower than expected assessments and declines in intergovernmental revenues.

FY 2011 Revenues Overview

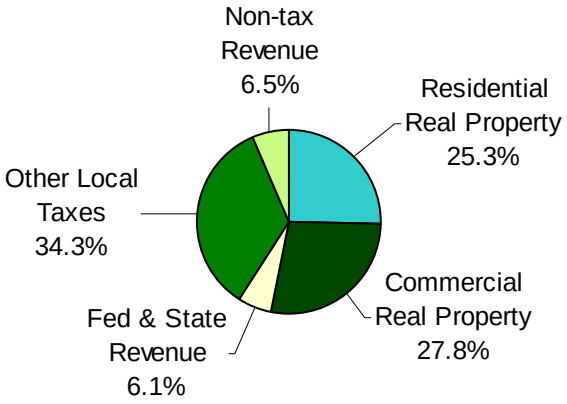
In Fiscal Year 2011, about 56.5% of total General Fund revenues are expected to come from real estate taxes. 32.3% of total revenues come from residential real estate taxes. Revenue from residential property taxes peaked at 34% in FY 2007.

In Fiscal Year 1991, about 53% of General Fund revenue came from real estate taxes, but the amount of total revenues from residential real estate taxes was 25%. Commercial property provided proportionally more in real estate tax revenues at that time.

FY 2011 Approved General Fund Revenue
$524.7 million*



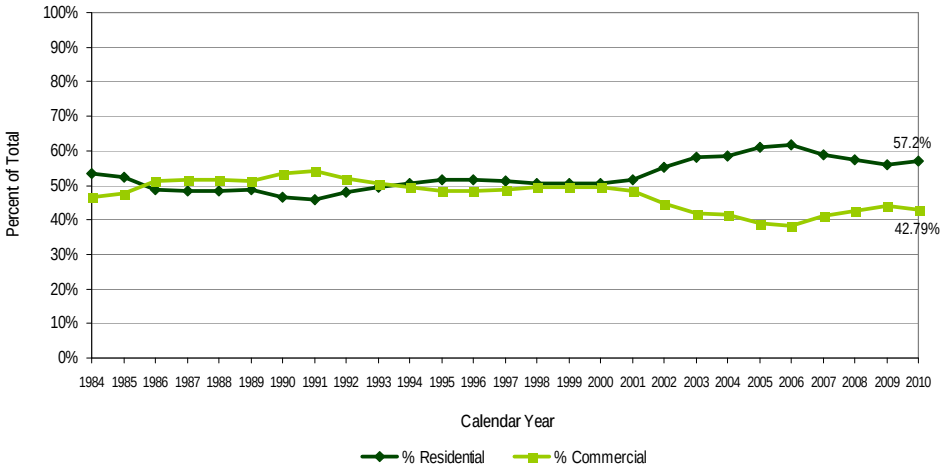
FY 1991 General Fund Revenue
$221.7 million*



*Does not include prior-year surplus & transfers.

A comparison of the sources of General Fund Revenue in FY 1991 and FY 2011 reveals two major changes. Increased residential real estate assessments, increased population, and the increased number of homes have increased the share that residential real property taxes contribute toward total City revenues. Federal and state revenue have also increased as a percentage of revenues (compared to FY 1991) in part because the Commonwealth of Virginia now picks up a large portion of the Car Tax.

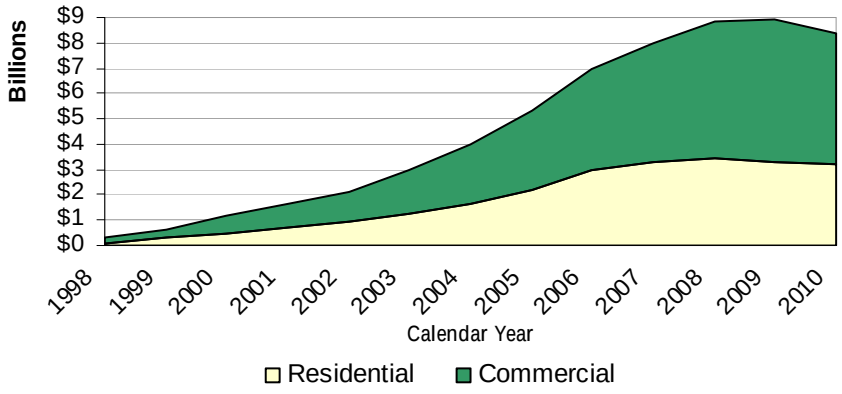
After several years above the long-term average, residential real estate as a share of the City's tax base is reverting toward the long-term average.



The graph above displays the change in the City's real property tax base since 1984. The darker line represents the share of the residential property (single family and condominiums" as a percentage of the City's total assessed tax base and the lighter line represents the share of commercial property. Between 1984 and 2000, residential and commercial assessments each accounted for approximately 50 percent of the City's tax base. After 2000, residential assessments began to significantly increase as a share of the tax base. From 2006 to 2009, that trend began to reverse itself and the share of residential property has fell by 5.8 percentage points from 61.8% of the City's tax base in 2006 to 56.0% in 2009. However, in 2010 due to steeper declines in commercial property than in residential property, the share of residential property increased again, to 57.2%, while the City's share of commercial property decreased to 42.8%.

New construction has dramatically slowed in recent years as the residential and commercial real estate markets have cooled, but without $176.2 million in new construction, the tax base would have decreased by 6.83%.

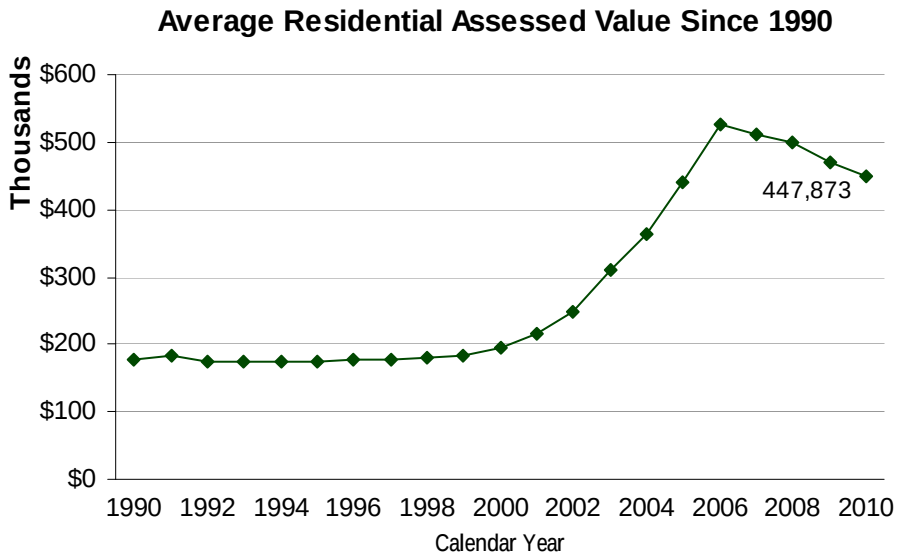
Cumulative Increase in Real Property Tax Base Attributable to New Construction Since 1998



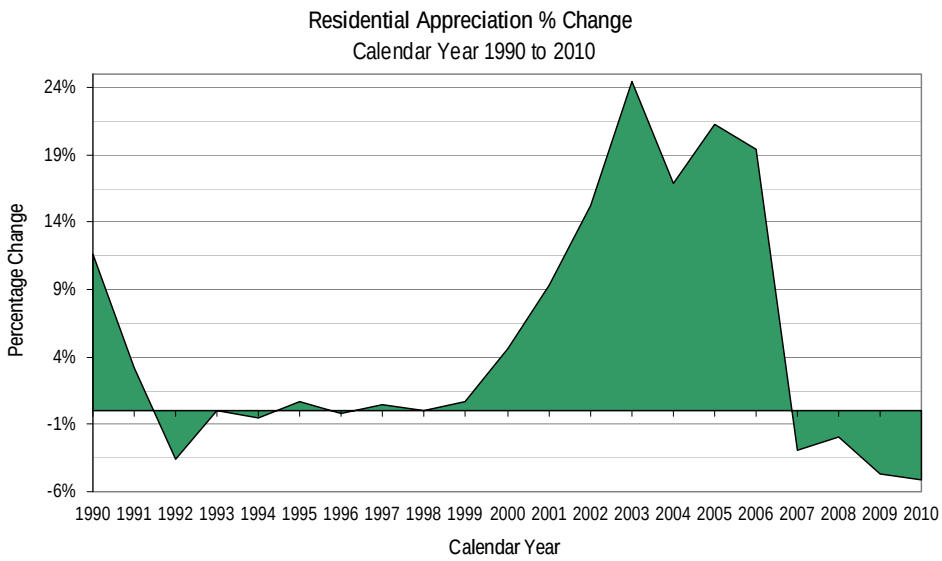
As of 2010, the value of the tax base contributed by new construction each year since 1998 totals $8.4 billion or 26.3% out of a real property tax base of $31.8 billion.

After remaining mostly flat during the 1990's, between 2000 and 2006 the average assessed value of a home in Alexandria increased by over two and one half times. Since 2006, the average assessed value has declined for four straight assessment cycles by a total of 14.7%, including a decline of 4.95% in CY 2010.

The average assessment is now just slightly above its 2005 level.



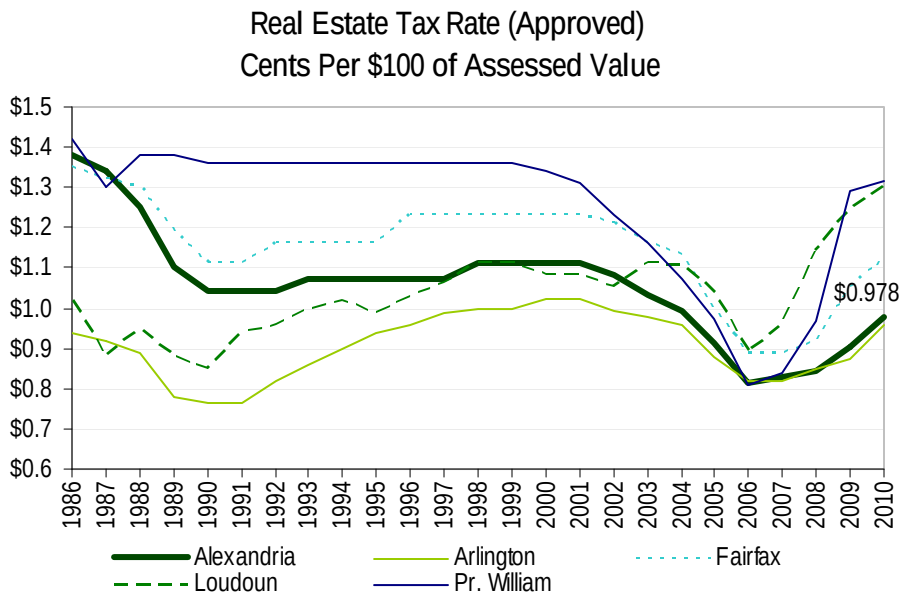
The City is currently in the downward leg of the residential real estate cycle.



The chart above reflects the percentage change in appreciation of existing residential properties. Due to demand for housing in the City, driven by strong regional job growth and low mortgage interest rates, from 2001 until 2006, appreciation exceeded the historic norm. In 2006, the residential real estate market slowed dramatically, and residential assessments decreased by 2.9% in 2007, 1.9% in 2008, 4.4% in 2009, and 4.9% in 2010. If the pattern of the early 1990's and earlier real estate cycles repeat themselves, the real estate market will not resume its long-term rate of growth (about 6%) for several years.

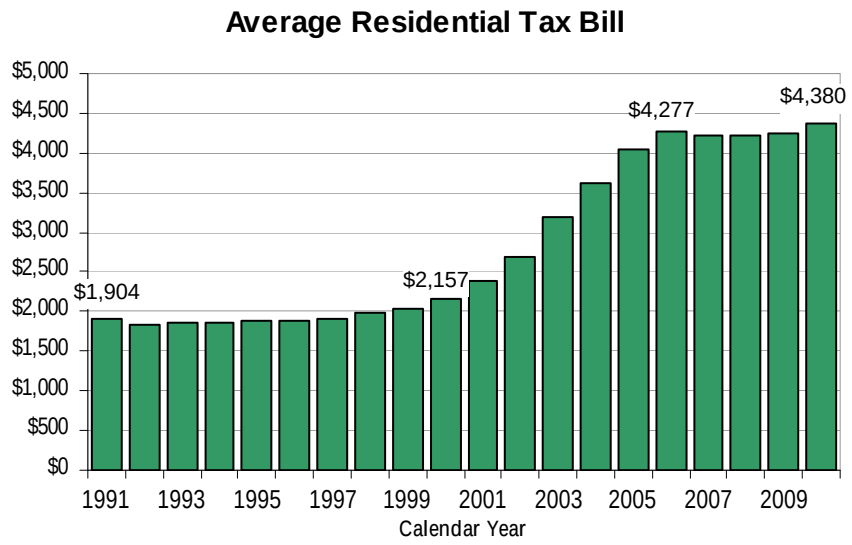
In 1986, Alexandria had the second highest real estate tax rate in Northern Virginia.

The Approved FY 2011 budget includes a tax rate of $0.978 per $100 of assessed value, an increase of 7.5 cents. This rate remains among the lowest in the region, comparable only to Arlington County's rate.



The FY 2011 approved tax rate increases by 7.5 cents, leaving the average homeowner with a tax bill of $4,380 in CY2010 compared to a tax bill of $4,255 in CY 2009. This increase of $125 is equal to $10.41 per month.

Since CY 2006, the tax bill for the average homeowner has been relatively flat, increasing by only 2.4%.



The City of Alexandria has a variety of programs to provide tax relief to seniors and citizens with low and moderate income and to provide affordable housing assistance.

These programs are expected to serve about 1500 homeowners or about 4.5% of Alexandria homeowners next year.

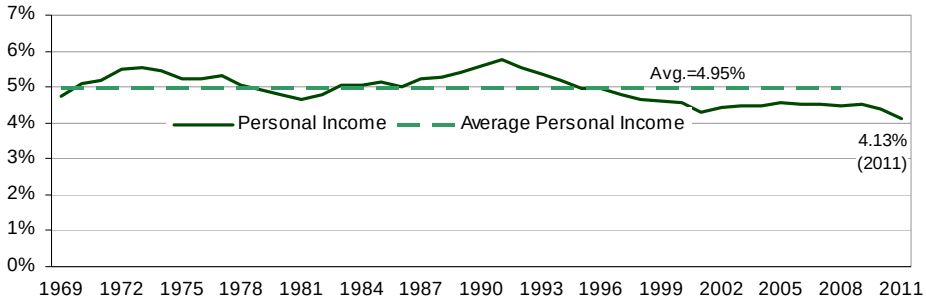
One way to measure the relative local tax capacity and tax burden of a community is to measure the ratio of local personal income to local taxes and other locally paid revenue sources.

At 4.13%, the FY 2011 Approved Budget is estimated to be well below the long-term historical average of 4.95% of local personal income.

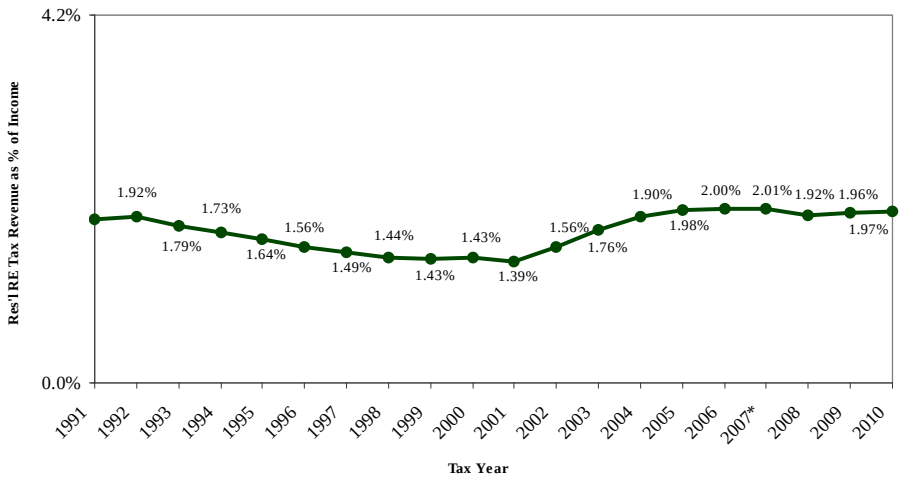
Real Estate Tax Relief Program for the Elderly or Disabled. To counter the cost of real estate taxes for people with fixed incomes, the City has established a program to fully or partly exempt elderly or disabled homeowners in Alexandria, based on an income limit and age. In FY 2011, an estimated $3.4 million is set aside for this tax relief program.

Other Affordable Housing Programs. Beginning in FY 2006, the City set aside 1 cent of total real estate tax revenues for new affordable housing initiatives. This set aside would be equal to about $3.1 million in FY 2011. The dedicated 1 cent has been reduced to 0.6 of a cent to pay the debt service on bonds issued for affordable housing purposes.

General Fund Revenue from Local Sources as a Percentage of Personal Income



Another way to measure tax burden is to compare the proportion of City residential personal income that goes to pay the real property tax for residential and multi-unit apartments. This ratio is expected to remain at a little below 2.0%, approximately where it has been since 2006.

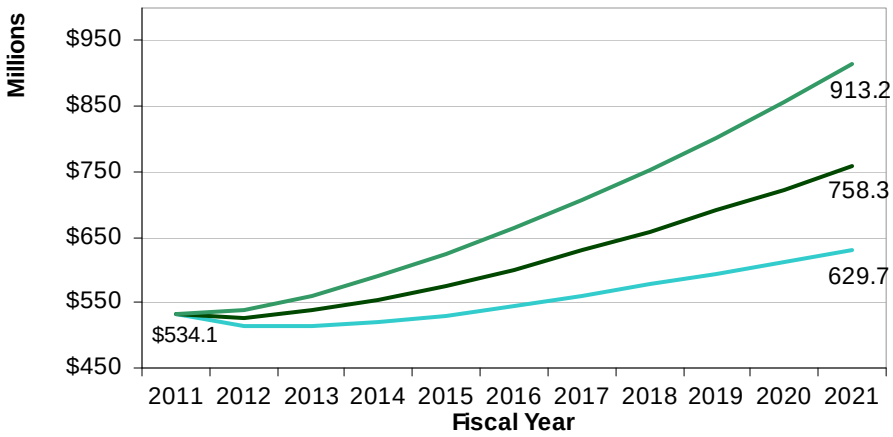


For purposes of this graph, residential tax revenues include real property taxes generated by single family homes, condominiums, and apartments (multi-family housing). As shown in the graph, the real property tax burden declined through the nineties as appreciation of properties failed to keep up with rising personal income. However, beginning in 2001, the effect of a strong real estate tax market is evidenced by an increasing portion of personal income that goes to pay the personal property tax. For the last four years, the real estate tax paid by the average homeowner has increased only slightly, and with per capita income expected to increase modestly in 2009 and 2010, the ratio has remained relatively constant.

General Fund Revenue Outlook

Without changes in the real estate tax rate and because of general economic conditions, General Fund revenue is projected to grow slowly – approximately between 1.7% and 5.6% per year, with 3.6% per year in the mid range scenario.

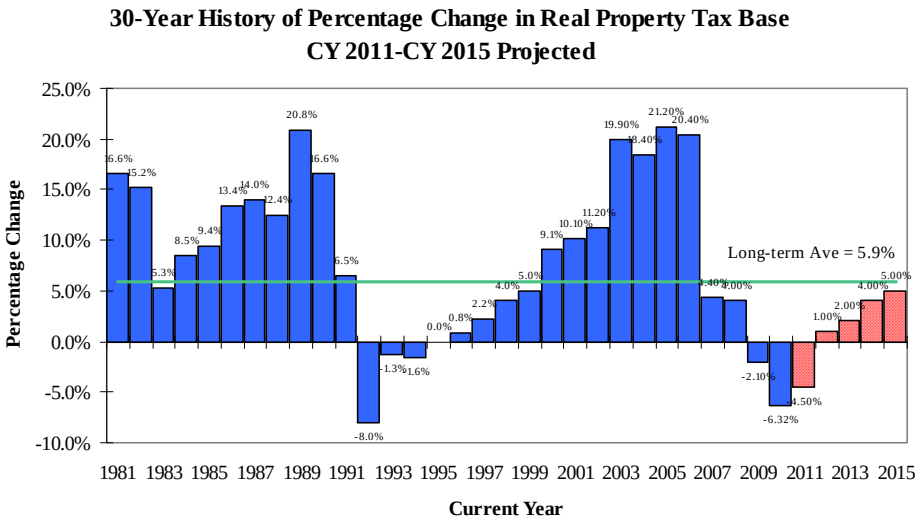
Projected Revenue Growth Under Low, Medium, and High Forecasts



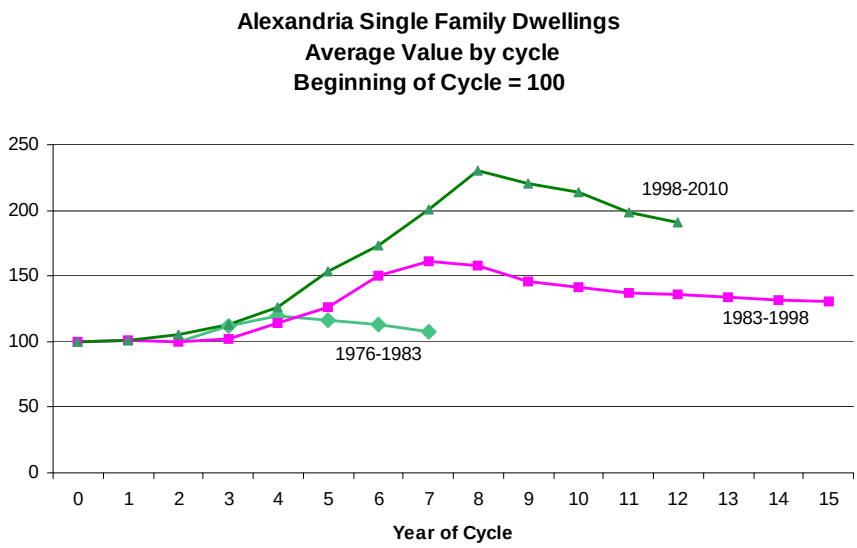
Due to Virginia laws which limit the City's ability to expand its revenue base, for the foreseeable future the City will need to continue to rely on real property tax revenues for the majority of General Fund revenue. Details on these projections can be found in the Multi-year Revenues and Expenditure Projections chapter of the text.

Real Estate Assessments Under Pressure

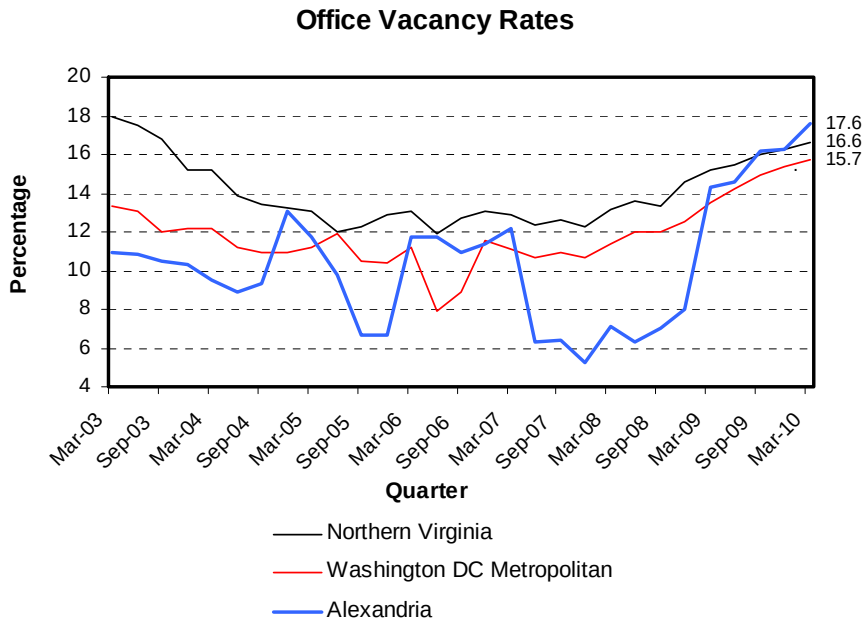
The City's long-term forecast projects a slowly recovering real estate market. Real estate assessments are expected to decrease in CY 2011 and only slowly recover to their long-term rate of growth of 5.9%. If the forecast holds true, assessments will not recover to their CY 2008 peak level until CY 2016.



This chart which compares the previous two residential real estate cycles with the current residential real estate cycle, implies that the bottom of the current cycle in Alexandria may yet be a few years away. The Treasury Department and Federal Reserve are providing unusual support for the residential housing market, and the future direction of the cycle may be influenced by the magnitude and duration of ongoing support.

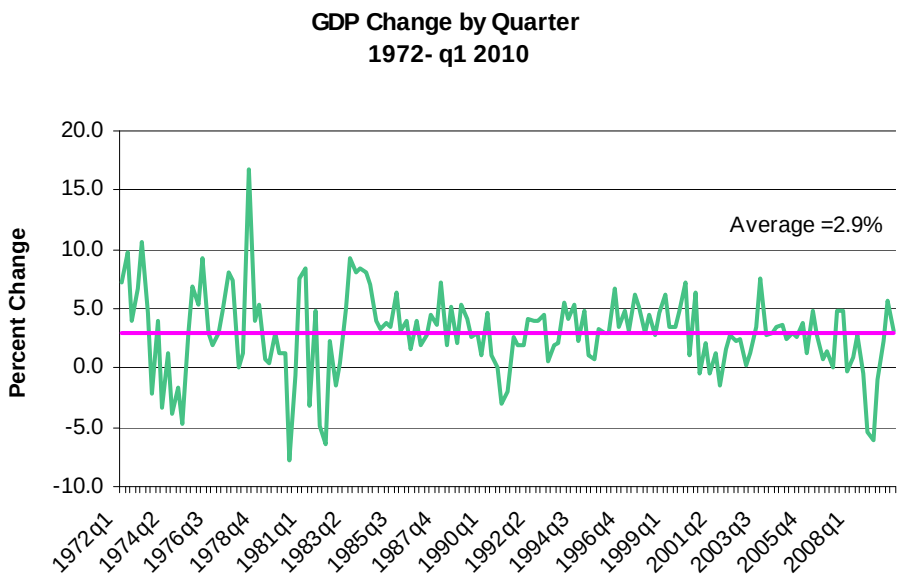


As of the 1st quarter of 2010, office vacancy rates in the City reached their highest level in many years. The high vacancy rates are one of the contributors to the significant decrease in commercial property assessments. In CY 2010, office assessment declined by double digits for the first time since 1992. However, office vacancy rates are not likely to reach the levels of the early 1990's, when they topped out at over 20%.



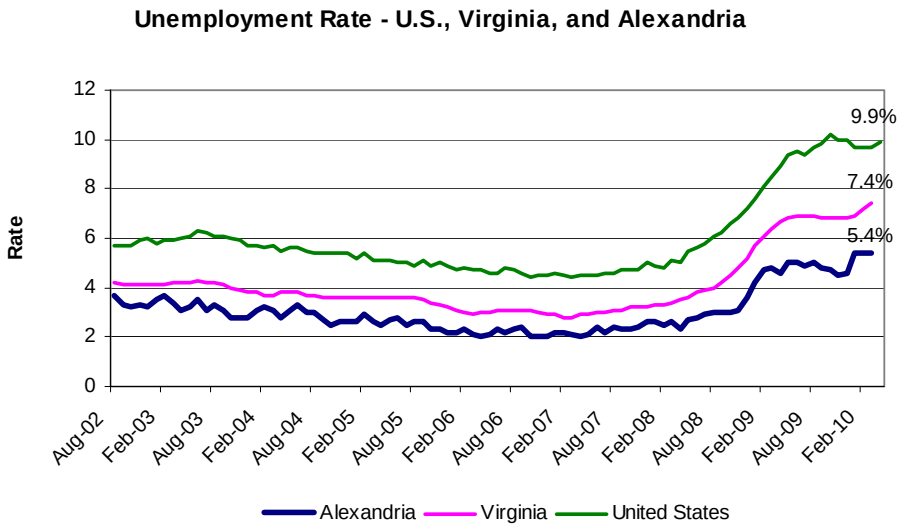
Projecting revenues in an economic downturn

Economically sensitive revenues such as real estate tax, sales tax, transient lodging, and meals tax have all been affected by the recent severe economic downturn. For FY 2011 the City has assumed a relatively sluggish recovery in its revenue projections due to continuing problems in the real estate and banking sectors and ongoing debt reduction by American consumers.



Nationally, the U.S. economy experienced its worst recession in about 70 years. The recession, which began in December 2007, officially became the longest post-World War II recession as of April 2009. Beginning in the 3rd quarter 2009, the U.S. economy began to grow, due in large part to the enormous stimulus package and low interest rates. The question is whether the economy will (1) slip back into recession after the stimulus begins to wear off in Spring of 2010, (2) continue to recover but very slowly, or (3) rebound more rapidly. Our forecast projections assume a slow recovery.

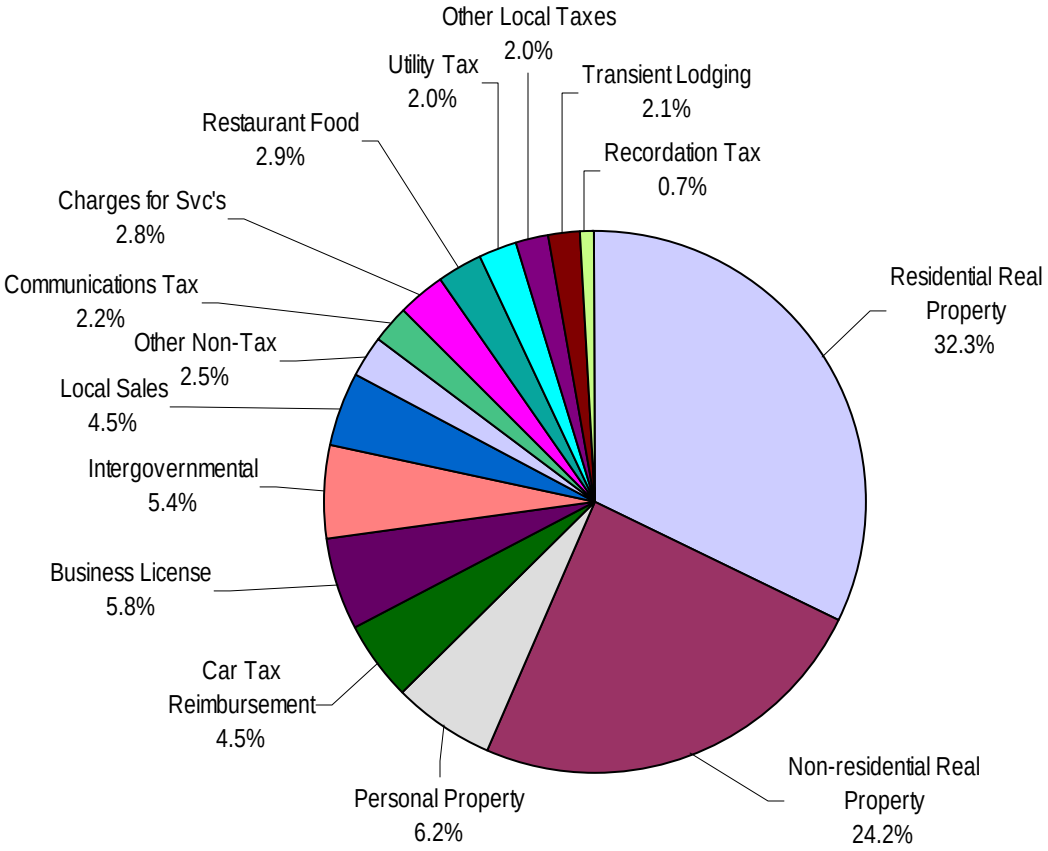
Alexandria is relatively well positioned to ride out turbulent economic times because of its location and mix of jobs in relatively recession proof fields such as public administration and health care. Alexandria's unemployment rate, while higher than it has been since the early 1990's, remains well below the U.S. and Virginia unemployment rates.



General Fund Revenue Distribution

Approved FY 2011

The pie chart below shows the distribution of estimated General Fund revenues for FY 2011 ($524.7 million), excluding the $6,946,004 appropriation from fund balance.



Summary of Budgeted General Fund Revenues and Other Financing Sources

	FY 2009 Actual	FY 2010 Approved	FY 2010 Projected	FY 2011 Proposed	FY 2011 Approved
General Fund					
General Property Tax Revenue					
Real property tax	295,518,894	296,281,111	303,545,273	296,237,904	296,237,904
Personal property tax	36,023,945	31,300,000	31,700,000	31,700,000	32,300,000
Penaties and Interest	1,939,225	1,870,000	1,870,000	1,870,000	1,870,000
Total general property tax revenue	*333,482,063*	*329,451,111*	*337,115,273*	*329,807,904*	*330,407,904*
Other local tax revenue					
Local sales tax	21,679,635	24,050,000	23,500,000	24,000,000	23,500,000
Utility tax	10,409,248	10,600,000	10,500,000	10,600,000	10,500,000
Business licenses	30,527,956	30,100,000	30,500,000	31,100,000	30,200,000
Motor vehicle licenses	3,085,288	3,200,000	3,200,000	3,200,000	3,200,000
Recordation	3,206,705	3,100,000	3,800,000	3,800,000	3,800,000
Cigarette	2,719,084	3,100,000	2,900,000	2,900,000	2,900,000
Transient Lodging	10,592,806	11,000,000	11,000,000	11,300,000	11,100,000
Restaurant food	14,912,796	15,200,000	15,200,000	15,500,000	15,400,000
Admissions	1,103,782	1,050,000	1,100,000	1,100,000	1,200,000
Communications service	11,268,560	11,800,000	11,400,000	11,600,000	11,600,000
Other miscellaneous	2,765,509	2,730,000	2,730,000	2,730,000	3,030,000
Total other local tax revenues	*112,271,370*	*115,930,000*	*115,830,000*	*117,830,000*	*116,430,000*
Non-tax revenue					
Licenses, permits, and fees	4,827,421	5,406,596	4,730,836	5,636,386	1,815,396
Fines forfeitures	4,116,553	4,781,325	4,283,550	4,553,550	4,646,020
Use of money and property	4,433,015	3,859,476	3,199,240	4,274,382	4,010,000
Charges for services	12,404,166	12,827,808	13,141,634	13,592,817	14,888,916
Intergovernmental revenues (PPTRA)	23,578,531	23,578,531	23,578,531	23,578,531	23,578,531
Intergovernmental revenues	29,516,597	29,779,114	28,133,224	27,879,725	28,105,068
Miscellaneous	1,065,030	772,151	728,000	783,700	783,700
Total non-tax revenue	*79,941,313*	*81,005,001*	*77,795,015*	*80,299,091*	*77,827,631*
Total General Fund Revenues	525,694,746	526,386,112	530,740,288	527,936,995	524,665,535
Other financing sources (uses)					
Approprations from Fund Balances					
City Fund Balance prior year surplus	-	1,515,347	1,515,347	3,600,000	3,600,000
City Fund Balance FY 2010 surplus				1,144,291	1,144,291
City Fund Balance reducing cont reserves					755,000
WMATA debt service	-	800,000	800,000		
Sewer Fund	1,323,910	1,301,560	1,301,560	1,200,361	1,200,361
Transfer from IT Equipment Replacemei	900,000	-	-		
Transfer from liquidated special revenue acct.				246,352	246,352
Total Fund Balance Appropriations	*2,223,910*	*3,616,907*	*3,616,907*	*6,191,004*	*6,946,004*
Total General Fund Revenues and Other Sources	527,918,656	530,003,019	534,357,195	534,127,999	531,611,539

Significant Fee and Fine Changes

FY 2010 - FY 2011

Department	Tax Rate/ Fee	Estimated Revenue
Finance	Street parking permit fees	$200,000
Police	Parking meter violation increase	$92,470
Recreation	Adult fitness fee	$30,000
	Garden plot fee	$4,000
	Park restroom fee	$13,440
	Youth sports registration fee	$15,200
	Youth Sports Field Use fee increase	$18,000
Transportation & Environmental Services	All May Park All Must Pay fee	$133,000
	Parking meter rate increase	$1,158,427
	Reserved parking fee	$116,000
	Excavation permit	$34,000
	Right of way permit	$59,700
	Residential refuse collection fee including recycling bins fee	$89,016
	Solid waste haulers permit fee	$43,100
	Towing, Service Charge, and Impound Storage Fees	$75,925
	Lower King Street Parking	$69,350
Total		$2,151,628
		Expenditure Reduction
T&ES	Rate increases that reduce City expenditures	$102,500
	Increase the out of City DOT paratransit fare	
	(City subsidy reduce by riders paying a greater share of the cost)	
Total		$102,500

For more details, see the departmental text.

The following departments reviewed all their fees for possible changes during FY 2011 budget cycle: Citizen's Assistance, Finance, Fire, Juvenile and Domestic Relations Court, Planning and Zoning, Recreation. Other departments reviewed their fees on an ad hoc basis.

1/ This total does not include increases in revenue expected from increased enforcement efforts or increased efficiency in collecting fees and fines.

Real Property Tax Revenues

FY 2011 Approved $296.2 million
56.5% of General Fund Revenues

FY 2009 Actual	FY 2010 Budget	FY 2010 Projected	FY 2011 Approved	% Change Proj. '10 to '11
$295,518,894	$296,281,111	$303,545,273	$296,237,904	-2.4%

Average Annual Increases through FY 2009

	5 years	10 years	15 years
Nominal Increase	7.0%	8.5%	6.5%
Inflation Adjusted Increase	4.3%	5.7%	3.8%

Background

The General Fund budget reflects a CY 2010 and CY 2011 Real Property Tax Rate of 97.3 cents per $100, an increase of 7 cents compared to CY 2009. In addition the City increased the blended Real Property Tax Rate by an additional 0.5 cents to 97.8 cents to cover the cost of storm water infrastructure improvements. As required by State law, all real estate parcels in the City are annually assessed at 100 percent of estimated fair market value. One cent of real estate tax revenue applied to the current estimated tax in the last half of FY 2009 equals $1.57 million and the 12 months of FY 2011 equals $3.06 million.

The chart below shows the tax rate and other real property tax revenues since 2006.

Calendar Year	Tax Rate Per $100	Changes
2007	.830	One cent of real estate tax for affordable housing continues. One percent of real estate tax for Open Space dedication continues.
2008	.845	One cent of real estate tax for affordable housing continues. One percent of real estate tax for Open Space dedication continues.
2009	.903	Affordable housing dedication reduced to 0.9 cents. Open Space dedication reduced to 0.3 cents.
2010	.978	Affordable housing dedication reduced to 0.6 cents. 0.3 cents Open Space dedication continues. 0.5 cents to cover the costs of storm water infrastructure improvements. (non-General Fund)

As detailed in the Calendar Year 2010 Real Property Assessment Report, which is prepared by the Department of Real Estate Assessments, the total 2010 (calendar year) locally assessed tax base is approximately $30.9 billion, a decrease of $2.2 billion , or 6.5% , as compared to the CY 2009 equalized tax base and 7.66% compared to the initial CY 2009 estimates. Including Public Service Corporations and railroad real property which are assessed by the State, the total real property tax base has decreased to approximately $31.8 billion, a decrease of $2.1 billion, or 6.32% compared CY 2009 equalized base and 6.83% compared to the initial CY 2009 estimates. The total decrease of $2.3 billion was offset by $176.2 million in new growth, including $40.9 million in new residential growth and $176.2 million in new commercial growth. The reassessments of existing properties decreased $2.3 billion. Existing commercial real property decreased $1.3 billion; the value of existing residential real property decreased by $989.5 million.

General Fund Real Property tax revenues for the first half of FY 2011 (the second half of calendar year 2010) are based on the 2010 real property assessment, an increase in the tax rate by 7 cents to $0.973 and a 49.25 percent collection rate for the second half of the 2009 tax levy. Real property tax revenues for the second half of FY 2011 (the first half of calendar year 2010) assume a decrease of 4.5% in real property assessments in 2011 and no change in the tax rate or collection rate. This projection is a best mid-point estimate based on the uncertainties of a slightly declining residential real estate market, a more significantly declining commercial real estate market, and limited new construction. (See the Statement of Estimated Real Property Tax Revenues following this summary for calculations.)

Beginning in CY 10, there will be an additional tax of $0.005 assessed for storm water infrastructure improvements. The additional tax is not General Fund revenue, but will go into a special revenue fund for that purpose. Including the storm water tax, the blended tax rate will be $0.978 in 2010.

The real property tax estimate for FY 2011 has been reduced by approximately $3.4 million to reflect the costs of the senior citizen and disabled persons tax relief program. The table below reflects tax relief extended to qualified taxpayers for the last six calendar years. CY/FY 2011 Senior and Disabled Tax Relief is expected to remain constant in FY 2011.

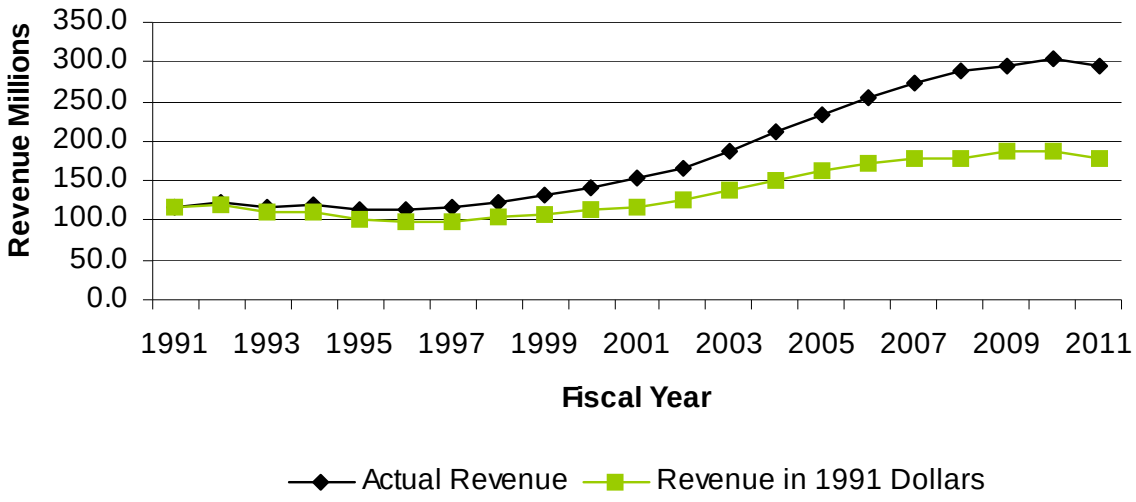
Senior Citizens and Disabled Tax Relief, CY 2005 – CY 2011 (estimated)

2005	2006	2007	2008	2009	2010(est)	2011(est)
$2,273,857	$3,317,005	$3,375,000	$3,444,095	$3,424,262	$3,400,000	$3,400,000

Legislative Authority

Virginia Code §58.1-3200 City Code Section §3-2-181

General Fund Real Property Tax Revenue FY 1991- Approved FY 2011



City of Alexandria, Virginia

STATEMENT OF ESTIMATED GENERAL FUND REAL PROPERTY TAX REVENUES

For the fiscal years ending June 30, 2010 and June 30, 2011

	Due Date	Assessed Value (thousands)	Tax rate (per $100)	Tax Year Gross Levy	Estimated Collection rate	Net Tax revenue	Value of 1 cent
Fiscal Year 2010							
Second half tax year 2009							
Locally assessed real property	11/15/2009	33,502,178	0.903	302,524,667	49.25%	148,993,399	1,649,982
Non-locally assessed property	11/15/2009	876,985	0.903	7,919,175	49.90%	3,951,668	43,762
Total second half tax year 2009		*34,379,163*		*310,443,842*		*152,945,067*	*1,693,744*
First half tax year 2010							
Locally assessed real property	6/15/2010	30,935,876	0.973	301,006,073	49.25%	148,245,491	1,523,592
Non-locally assessed property	6/15/2010	883,390	0.973	8,595,385	49.50%	4,254,715	43,728
Total first half tax year 2010		*31,819,266*		*309,601,458*		*152,500,207*	*1,567,320*
Total fiscal year 2010 revenue						305,445,273	3,261,064
Less projected senior citizen and disability tax relief						-3,400,000	
Plus delinquent FY 2009 and prior year real estate tax revenues collected in FY 2010						1,500,000	
Total FY 2010 revenue after adjustments						303,545,273	
Fiscal Year 2011							
Second half tax year 2010							
Locally assessed real property	11/15/2010	30,935,876	0.973	301,006,073	49.25%	148,245,491	1,523,592
Non-locally assessed property	11/15/2010	883,390	0.973	8,595,385	49.50%	4,254,715	43,728
Total second half tax year 2009		*31,819,266*		*309,601,458*		*152,500,207*	*1,567,320*
First half tax year 2011							
Locally assessed real property	6/15/2011	29,543,762	0.973	287,460,804	49.25%	141,574,446	1,455,030
Non-locally assessed property	6/15/2011	843,637	0.973	8,208,588	49.50%	4,063,251	41,760
Total first half tax year 2011		*30,387,399*		*295,669,392*		*145,637,698*	*1,496,790*
Total fiscal year 2011 revenue						298,137,904	3,064,110
Less projected senior citizen and disability tax relief						-3,400,000	
Plus delinquent FY 2010 and prior year real estate tax revenues collected in FY 2011						1,500,000	
Total FY 2011 revenue after adjustments						296,237,903	

Real Estate Assessments by Calendar Year

(Amounts in Thousands)

	1999	2000	2001	2002	2003	2004
Residential Single Family	4,657,845	5,119,264	5,830,209	6,791,096	8,361,631	9,727,249
Residential Condominium	1,511,210	1,597,678	1,743,688	2,098,194	2,830,219	3,518,100
Commercial Multi-Family	1,500,100	1,584,496	1,734,225	2,004,540	2,264,921	2,570,652
Office/Retail Property	3,318,516	3,744,874	4,061,051	4,155,509	4,623,100	5,447,070
Other Commercial	553,705	608,320	598,139	421,220	464,500	549,565
Public Service Corporation	646,144	640,676	665,038	662,430	681,555	76,860
Total	12,187,520	13,295,308	14,632,350	16,132,989	19,225,926	21,889,496
Residential Single Family	38.2%	38.5%	39.8%	42.1%	43.5%	44.4%
Residential Condominium	12.4%	12.0%	11.9%	13.0%	14.7%	16.1%
Commercial Multi-Family	12.3%	11.9%	11.9%	12.4%	11.8%	11.7%
Office/Retail Property	27.2%	28.2%	27.8%	25.8%	24.0%	24.9%
Other Commercial	4.5%	4.6%	4.1%	2.6%	2.4%	2.5%
Public Service Corporation	5.3%	4.8%	4.5%	4.1%	3.5%	0.4%
Total	100%	100%	100%	100%	100%	100%
Residential	50.6%	50.5%	51.8%	55.1%	58.2%	60.5%
Commercial	49.4%	49.5%	48.2%	44.9%	41.8%	39.5%

Sources: Assessment Values are from the 1999-2010 Real Property Assessment Reports.

Real Estate Assessments by Calendar Year

(Amounts in Thousands)

	2005	2006	2007	2008	2009	2010
Residential Single Family	11,604,207	13,840,915	13,810,784	13,770,377	13,343,094	12,827,907
Residential Condominium	4,668,117	6,490,841	6,394,580	6,252,379	5,648,101	5,224,522
Vacant Residential*				116,858	161,323	151,493
Commercial Multi-Family	3,088,102	3,378,614	4,102,178	4,383,780	4,443,230	4,113,298
Office/Retail Property	6,499,398	7,565,870	8,386,548	9,165,161	9,001,670	8,147,206
Other Commercial	726,886	850,487	694,879	522,208	489,796	471,449
Public Service Corporation	772,941	779,992	854,062	892,054	876,985	883,390
Total	27,359,651	32,906,719	34,243,031	35,102,817	33,964,198	31,819,266
Residential Single Family	42.4%	42.1%	40.3%	39.2%	39.3%	40.3%
Residential Condominium	17.1%	19.7%	18.7%	17.8%	16.6%	16.4%
Vacant Residential				0.3%	0.5%	0.5%
Commercial Multi-Family	11.3%	10.3%	12.0%	12.5%	13.1%	12.9%
Office/Retail Property	23.8%	23.0%	24.5%	26.1%	26.5%	25.6%
Other Commercial	2.7%	2.6%	2.0%	1.5%	1.4%	1.5%
Public Service Corporation	2.8%	2.4%	2.5%	2.5%	2.6%	2.8%
Total	100%	100%	100%	100%	100%	100%
Residential	59.5%	61.8%	59.0%	57.4%	56.4%	57.2%
Commercial	40.5%	38.2%	41.0%	42.6%	43.6%	42.8%

*Prior to CY 2008, "Vacant Residential" was included in "Other Commercial."

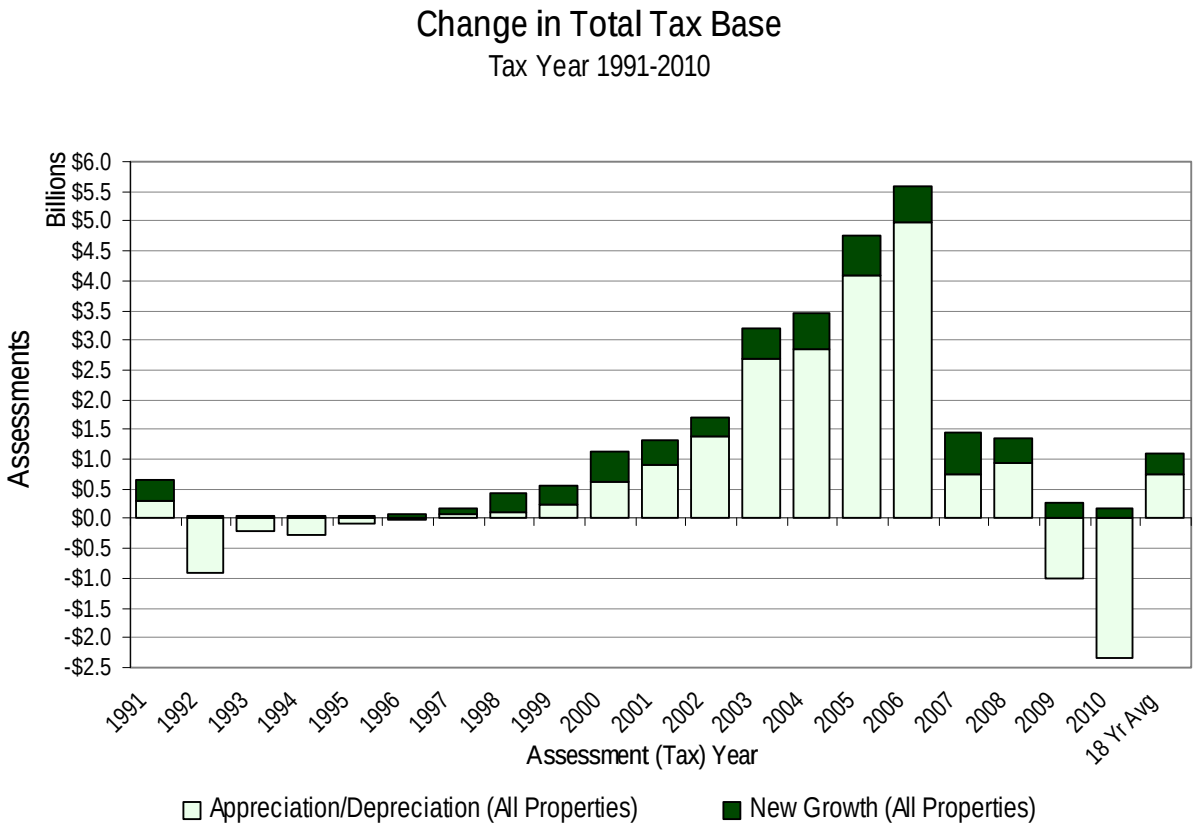
Sources: Assessment Values are from the 1999-2010 Real Property Assessment Reports.

2009 data has been revised from the FY 2010 document and reflects equalized data as of 12/31/2009.
2010 figures are estimated.

Real Property Tax Base

Change in Total Tax Base Years 1991-2010

The following chart compares the total appreciation of existing properties with total new construction. As shown in the graph, increases to the tax base have been primarily the result of appreciation. From tax year 2001 to 2006, appreciation significantly exceeded the value of new construction. The real estate market has slowed, and for the second time since 1994, and for the second straight year, the total value of the tax base decreased as the decline in values of existing properties exceeded the increase from new construction. Even so, as a result of significant increases in appreciation from 2001-2006, the average value of appreciation for the eighteen year period shown is over twice the average value of new construction. During this eighteen years new construction totaled some $6.5 billion or some 21% of the current City real property tax base.



Blended Real Estate Tax Rates

Regional Tax Rates Tax Years 1986-2010 (Approved)

Shown below is a comparison of real estate tax rates from selected major Northern Virginia jurisdictions over the past twenty-four calendar years. In Virginia, the tax and calendar years coincide. Rates listed are per $100 of assessed value.

Tax Year	Alexandria	Arlington	Fairfax	Loudoun	Pr. William
1986	1.380	0.940	1.35	1.02	1.420
1987	1.340	0.920	1.32	0.88	1.300
1988	1.250	0.890	1.30	0.95	1.380
1989	1.100	0.780	1.19	0.88	1.380
1990	1.045	0.765	1.11	0.85	1.360
1991	1.045	0.765	1.11	0.94	1.360
1992	1.045	0.820	1.16	0.96	1.360
1993	1.070	0.860	1.16	1.00	1.360
1994	1.070	0.897	1.16	1.02	1.360
1995	1.070	0.940	1.16	0.99	1.360
1996	1.070	0.960	1.23	1.03	1.360
1997	1.070	0.986	1.23	1.06	1.360
1998	1.110	0.998	1.23	1.11	1.360
1999	1.110	0.998	1.23	1.11	1.360
2000	1.110	1.023	1.23	1.08	1.340
2001	1.110	1.023	1.23	1.08	1.310
2002	1.080	0.993	1.21	1.05	1.230
2003	1.035	0.978	1.16	1.11	1.160
2004	0.995	0.958	1.13	1.1075	1.070
2005	0.915	0.878	1.00	1.04	0.974
2006	0.815	0.818	0.89	0.89	0.8071
2007	0.830	0.818	0.89	0.96	0.8379
		Res/Comm	Res/Comm		
2008	0.845	0.848/0.973	0.92/1.03	1.14	0.97
2009	0.903	0.875/1.00	1.05/1.16	1.245	1.288
2010	0.978	.958/1.083	1.121/1.231	1.3	1.3146

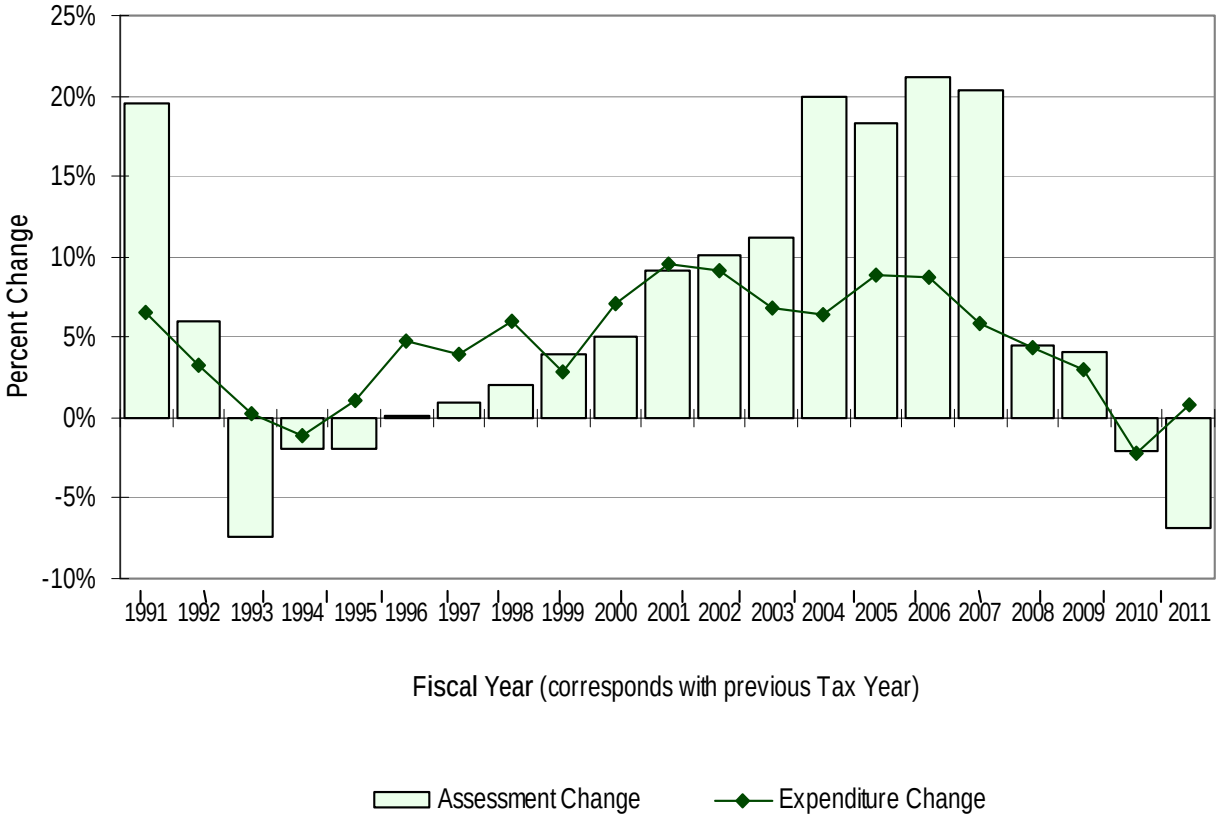
In CY 2011, Alexandria includes an add-on rate of 0.5 cents for stormwater management initiatives.
Arlington County's rate includes a stormwater add on tax of 1.3 cents.
Fairfax County includes a countywide rate of 1.5 cents for leaf collection, 1.5 cents for stormwater and 0.1 cents for pest infestations.
Prince William includes a fire rescue levy of 7.691 cents and 0.2 cents for pest infestations.

Beginning in calendar year 2008, Arlington County levied an additional tax rate of 12.5 cents on most commercial real property. Fairfax levied an additional 11 cents on most commercial real property. The proceeds of these levies are dedicated for transportation purposes.

Real Property Assessments Compared to General Fund Expenditures

Fiscal Years 1991-2011

The following graph compares the growth in the City's Real Property Tax Base (all sources) with the growth of the overall General Fund budget (including the appropriation to the Schools and cash capital funding of the Capital Improvement Program budget.) As noted below, from 1991 to 1993, as the City's tax base declined, overall spending declined as well. Since the time the City's tax base started significantly appreciating in Tax Year (TY) 2000, the average annual compounded appreciation of the tax base (TY 2000 – TY 2010) is 9.3%. This is compared to an average annual compounded increase in the City's General Fund amended operating budget (FY 2001 – FY 2011) of 5.2%. The City's Approved General Fund Operating budget including the School transfer is budgeted to increase 0.3% in FY 2011.



Personal Property Tax

FY 2011 Approved $55.9 million ($32.3 million local/$23.6 million Virginia car tax reimbursement)

10.7% of General Fund Revenues (6.2% local/4.5% Virginia reimbursement)

FY 2009 Actual	FY 2010 Budgeted	FY 2010 Projected	FY 2011 Approved	% Change Proj. '10 to '11
$59,602,476	$54,878,531	$55,878,531	$55,878,531	0.0%

Personal Property Tax revenues can be divided into two categories – vehicular personal property tax, paid on vehicles in the City and business personal property tax, consisting of tax paid on business tangible equipment. For calendar year 2009, the assessed value of personal property in the City is approximately $1.35 billion, of which $856 million is individual vehicle personal property.

Vehicular Personal Property Tax

	FY 2009 Actual	FY 2010 Budgeted	FY 2010 Projected	FY 2011 Approved	% Change Proj. '10 to '11
Personal Property Tax	$17,684,423	$13,800,000	$14,200,000	$14,200,000	0.0%
State Reimbursement	*$23,578,531*	*$23,578,531*	*$23,578,531*	*$23,578,531*	*0.0%*
Total	$41,262,954	$37,378,531	$37,778,531	$37,778,531	0.0%

Average Annual Increases through FY 2009

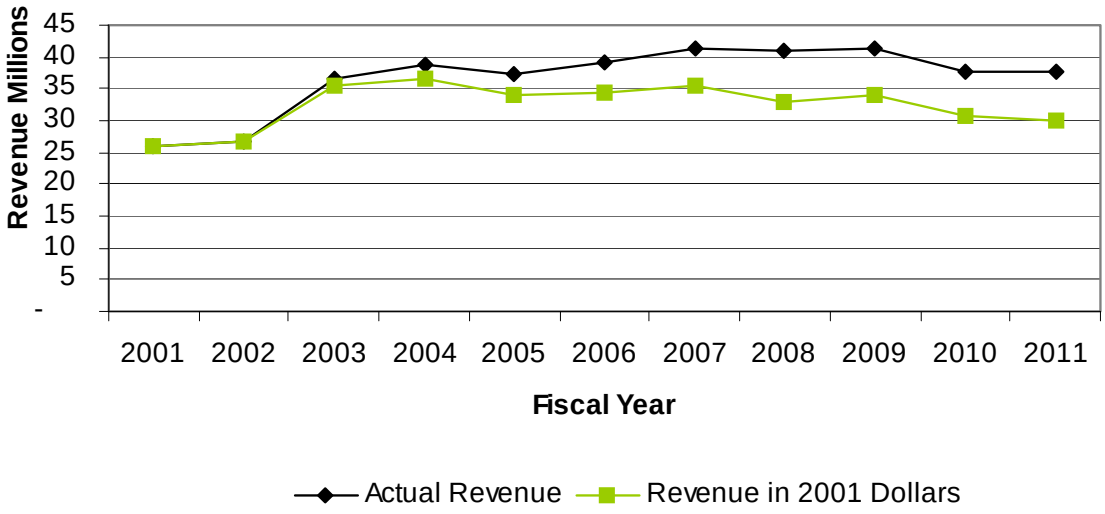
	5 years	10 years	15 years
Nominal Increase	1.2%	NA	NA
Inflation Adjusted Increase	-1.4%	NA	NA

Alexandria's vehicle tax rate is $4.75 per $100. The City computes the value of vehicles using trade-in-value, which equals 86% of the National Automobile Dealers Association (N.A.D.A.) retail value. Thus, the effective rate on vehicles is $4.09 per $100 retail value. The tax is paid yearly. Personal Property tax bills are mailed in August; payment is due by October 5. If taxes are not paid on time, a 10% penalty and interest are applied. Since 1999, the Commonwealth of Virginia has reimbursed all localities in Virginia for the vehicle portion of the personal property tax as part of the Personal Property Tax Relief Act (PPTRA). (See italicized line above.) From CY 2002 to CY 2005, the reimbursement amount was 70% of the first $20,000 of a vehicle's assessed tax bill. From CY 2006 to CY 2008, the reimbursement amount was 69%, the highest of all local jurisdictions. In CY 2009, it was 73%. Beginning in CY 2006, the State began to reimburse localities a fixed amount based on the CY 2004 level of State reimbursement. For Alexandria, this totals $23,578,531.

Revenues projected for FY 2010 are based on actual revenues through March 2010. For FY 2011, revenues from vehicular personal property are expected to be flat, based on little change in vehicle valuations and a stable number of vehicles.

Vehicular Personal Property Tax Revenue including PPTRA

FY 2001 – FY 2011 Approved



Business Personal Property Tax

FY 2009 Actual	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved	% Change Proj. '10 to '11
$16,590,759	$16,000,000	$16,700,000	$16,700,000	+0.0%

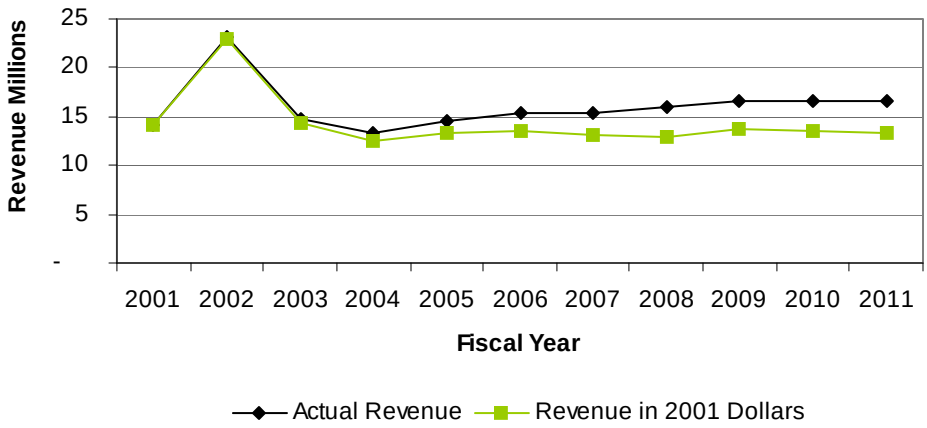
Average Annual Increases through FY 2009

	5 years	10 years	15 years
Nominal Increase	4.5%	NA	NA
Inflation Adjusted Increase	1.8%	NA	NA

Business tangible equipment is valued using established depreciation tables based on original cost. Business personal property consists of motor vehicles, machinery, computers, and furniture. The self-assessing tax return is due to the City on May 1. As with vehicular personal property, the tax on business property is due by October 5.

Revenues for FY 2010 are based on collections through the March, 2010. Business personal property tax collections are expected to be flat in FY 2011 due to the weak economy.

Business Personal Property Tax FY 2001 – FY 2011 Approved



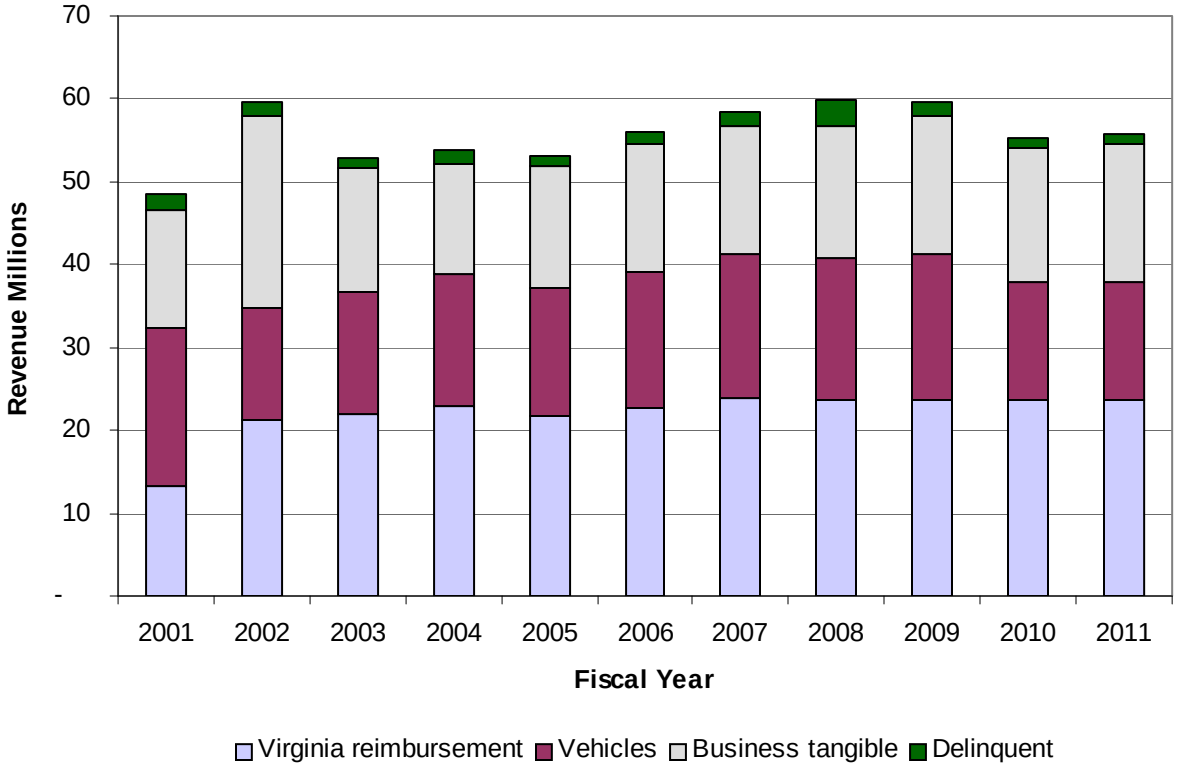
Legislative Authority

Virginia Code §58.1-3507 City Code §3-2-324

The chart below shows the share of Personal Property Tax from each source. Projected revenues in FY 2009 of $55,778,531 include the PPTRA reimbursement from the State (42%), vehicular personal property (26%), business personal property (30%), and delinquencies (2%). For budgeting purposes, the PPTRA reimbursement is considered an intergovernmental revenue.

Personal Property Tax Revenue

By Source, Fiscal Year 2001 – 2011 Approved



Intergovernmental Revenues

FY 2011 Approved $51.6 million

9.9% of General Fund Revenues

FY 2009 Actual	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved	% Change Proj. '10 to '11
$53,095,128	$53,357,645	$51,682,513	$51,683,599	0.0%

Average Annual Increases through FY 2009

	5 years	10 years	15 years
Nominal Increase	2.1%	7.6%	5.2%
Inflation Adjusted Increase	-0.5%	4.8%	2.8%

Background

General Fund Intergovernmental Revenues include state and federal aid that is generally not legally restricted to a specific program use. This excludes grant funding from the state and federal government which is accounted for in the City's Special Revenue Fund. In FY 2010 and FY 2011, Federal intergovernmental revenues are boosted by an interest subsidy in which the City is reimbursed for interest payments on Build American bonds. The subsidy was made available as part of the American Recovery and Reinvestment Act of 2009, a stimulus package passed early in the year.

State intergovernmental revenues for FY 2010 and FY 2011 are based on outgoing Governor Kaine's 2010-2012 budget, proposed in December, as modified by the Virginia Assembly and Governor McDonnell during the Spring legislative session. Due to severely declining revenues, Virginia faced a major budget shortfall, and state aid to local governments including Alexandria was reduced in many areas, including HB599 Aid to Police Departments, Compensation Board reimbursements to local public safety departments, state and highway maintenance payments, and reimbursements for state prisoners held at the Alexandria Detention Center. It is likely that there will be continuing pressure on State revenues and consequently on intergovernmental revenue transfers to Alexandria for at least several more years.

The largest sources of intergovernmental revenue are the Personal Property Tax (Car Tax) reimbursement discussed in the previous section (45.6%), Compensation Board Revenue (14.1%), State Aid for Road Maintenance (12.4%), and the reimbursement for federal prisoners (12.6%) Some of the largest reductions in the Approved FY 2011 budget compared to the Approved FY 2010 budget include decreases of 30.4% in Compensation Board revenues for Treasury and Revenue Administration, and an 17.9% reduction in State Criminal Alien Assistance Program (SCAAP) revenues.

The chart below breaks State and federal intergovernmental aid down by category.

Intergovernmental Revenues

	FY 2009 Actual	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved
STATE AID				
HB 599 (law enforcement aid)	$ 6,154,674	$ 6,156,548	$ 5,642,553	$ 5,575,836
Personal Property Tax Reimbursement	23,778,360	23,578,531	23,578,531	23,578,531
Compensation Board Reimbursements for Sheriff and Other Constitutional Officers	6,942,650	7,554,917	6,851,575	6,841,722
Compensation Board Reimbursements for Treasury & Revenue Administration	149,694	680,078	560,273	473,213
State Prisoner Per Diem	647,130	1,000,000	600,000	515,733
State Aid for Road Maintenance	6,421,944	6,614,602	6,392,702	6,392,702
Other State Aid	1,270,145	1,358,446	1,281,746	1,281,746
Less Other Reduction in State Aid	0	-1,050,000	-1,093,227	-1,311,872
TOTAL STATE AID	$ 45,364,597	$ 45,893,122	$ 43,814,153	$ 43,347,611

	FY 2009 Actual	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved
FEDERAL AID				
Federal Prisoner Per Diem	$ 6,618,539	$ 6,448,523	$ 6,448,523	$ 6,518,900
State Criminal Alien Assistance Program	197,909	195,000	176,979	160,000
Build America Bonds Subsidy			418,858	833,088
Other Federal Aid (Including indirect costs recovered from federal grants)	914,083	821,000	824,000	824,000
TOTAL FEDERAL AID	$ 7,730,531	$ 7,464,523	$ 7,868,360	$ 8,335,988
TOTAL INTERGOVERNMENTAL AID	$ 53,095,128	$ 53,357,645	$ 51,682,513	$ 51,683,599

Sources of General Fund Intergovernmental Revenues – State Aid

HB599 Aid. The City receives funding from the Commonwealth of Virginia to help defray the costs of the Police Department.

Personal Property Tax Reimbursement. Since 1999, the Commonwealth of Virginia has paid a portion of Alexandria's personal property tax on vehicles in Alexandria, the "car tax." For additional information about the reimbursement, see the previous description of the personal property tax.

Compensation Board Reimbursement. The City receives assistance from the Virginia Compensation Board to help defray part of the cost of office operations for Constitutional Officers, including the Sheriff, the Commonwealth's Attorney, the Clerk of Court, and the Registrar. The City also receives assistance to fund part of the cost of the Finance Department.

State Prisoner Per Diem. The City receives per diem compensation from the Commonwealth of Virginia for State prisoners maintained in the Alexandria Detention Center.

Sources of General Fund Intergovernmental Revenues – Federal Aid

State Aid for Road Maintenance. The City receives State aid for local maintenance of its primary and secondary roads based on a formula including reimbursement rate and locally maintained lane miles.

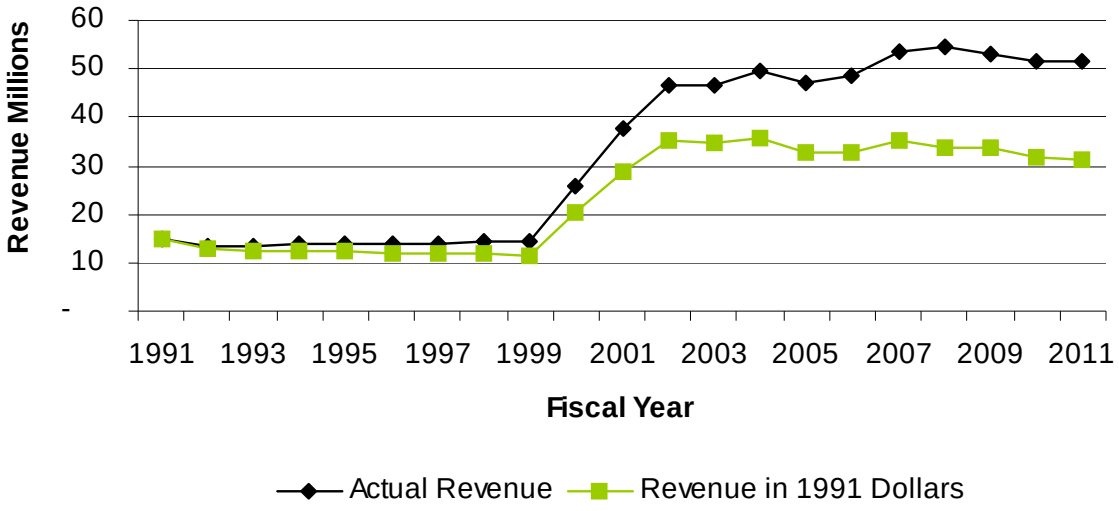
Other Reduction in State Aid. The General Assembly reduced aid to localities by $50 million in the FY 2010 budget and $60 million in the FY 2011 budget. The City of Alexandria's share of the reduction was approximately $1.1 million in its FY 2010 budget and is expected to be about $1.3 million in the FY 2011 budget. The City was allowed to choose the revenue categories to which the reductions were applied. In FY 2010, the City chose to allocate its reduction across all categories of State aid except HB599 Aid.

Federal Prisoner Per Diem. The City receives per diem compensation from the Federal Government for federal prisoners held in custody in the Alexandria Detention Center. The Sheriff has agreed to hold 20 additional prisoners above its contractual guarantee to hold 150 federal prisoners in order to generate approximately $0.6 million in additional revenue for the City.

State Criminal Alien Assistance Program. The City receives aid from the Federal Government to help defray the cost of incarceration for undocumented criminal aliens.

Intergovernmental Revenues

Actual 1991 – Approved 2011



Business License Taxes

FY 2011 Approved $30.2 million

5.8% of General Fund Revenues

FY 2009 Actual	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved	% Change Proj. '10 to '11
$30,527,956	$30,100,000	$29,200,000	$30,200,000	+3.4%

Average Annual Increases through FY 2009

	5 years	10 years	15 years
Nominal Increase	3.6%	6.2%	6.2%
Inflation Adjusted Increase	1.0%	3.5%	3.7%

Background

The Business License (BPOL) tax is levied on those doing business in the City and is a fixed fee of $50 for businesses with gross receipts ranging from $10,000 to $100,000. For business with gross receipts of $100,000 or more, the Business License tax is assessed as a percentage of the gross receipts at rates ranging from .0016 (building contractors) to .0058 (professionals, such as doctors and lawyers). The progressively increasing rates by class of business make the BPOL tax function much like a value added tax (VAT). In May 1996, Council approved the following changes to the City's business license tax ordinance: an increase from $50,000 to $100,000 in minimum gross receipts collected by a licensable business before a tax based on the amount of gross receipts is imposed, and an increase from $40 to $50 in the fee on businesses below the $100,000 cap.

In FY 2003, reductions in late filing penalties were approved. In FY 2006, Council approved major business license tax relief, reform, and simplification for small and medium sized businesses in their first two years of operation by eliminating the estimating process and related tax payments. Alexandria was the first jurisdiction on the state to reform the BPOL tax in this manner.

In 2009, the top three single category contributors to the Business License Tax were Business Services (24%), Professional Occupations (21%) and Retail Merchants (19%).

The tax is paid annually. License renewal applications and taxes are due March 1 of each year.

Revenues projected for FY 2010 are based on collections through March 2010. For FY 2011, it is expected that this revenue will increase modestly as the economy slowly recovers. Both the FY 2010 and FY 2011 estimates include a temporary increase of approximately $400,000 from Base Realignment and Closure (BRAC) construction in the Mark Center based on estimated gross receipts income from construction contractors.

Legislative Authority

Virginia Code §58.1-3703 and §58.1-3706 City Code §3-2-372 - §3-2-379

Business License Tax Revenue

Actual FY 1991 – Approved FY 2011

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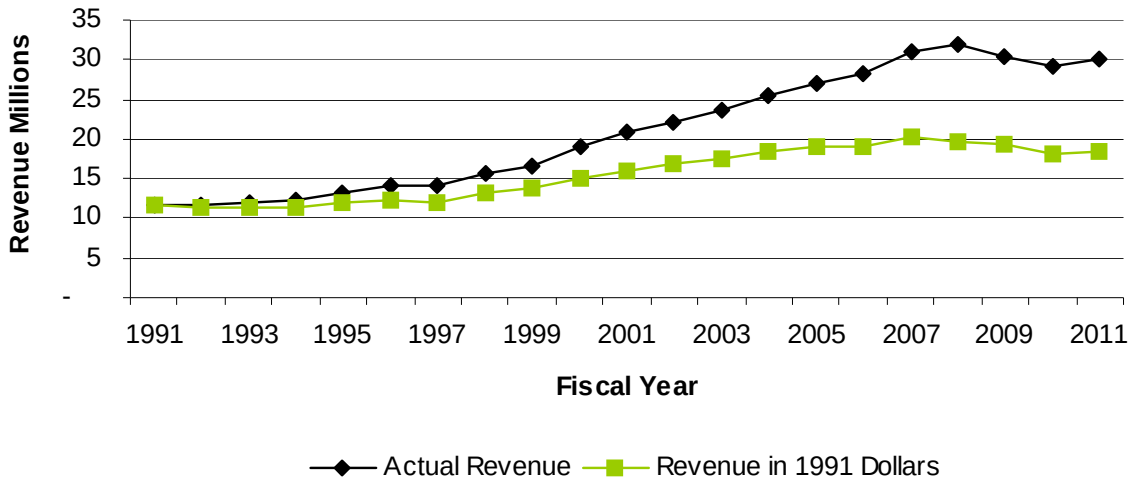


Sales Tax Revenues

FY 2011 Approved $23.5 million

4.5% of General Fund Revenues

FY 2009 Actuals	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved	% Change Proj. '10 to '11
$21,679,635	$24,050,000	$22,600,000	$23,500,000	3.9%

Average Annual Increases through FY 2009

	5 years	10 years	15 years
Nominal Increase	0.6%	2.3%	3.5%
Inflation Adjusted Increase	-2.0%	-0.4%	1.3%

Background

The total sales tax in Alexandria and in all Virginia localities is generally 5.0% (grocery store food is 2.5%), which includes the locally levied sales tax of 1.0% and the State sales tax of 4.0%. The sales tax is collected by retail merchants when goods and services are purchased. Of the total 4.0% State sales tax remitted by businesses which collect tax for the State, 1.0% is allocated to education statewide, 0.5% is allocated to transportation projects statewide, and the balance finances other State funded programs and services.

Revenues collected in FY 2009 reflect in $1.5 million in repayments to Fairfax County for local sales tax incorrectly allocated by the State in prior years. Revenues in FY 2010 reflect an approximately $200,000 transfer to Fairfax County. No transfers are expected in future years.

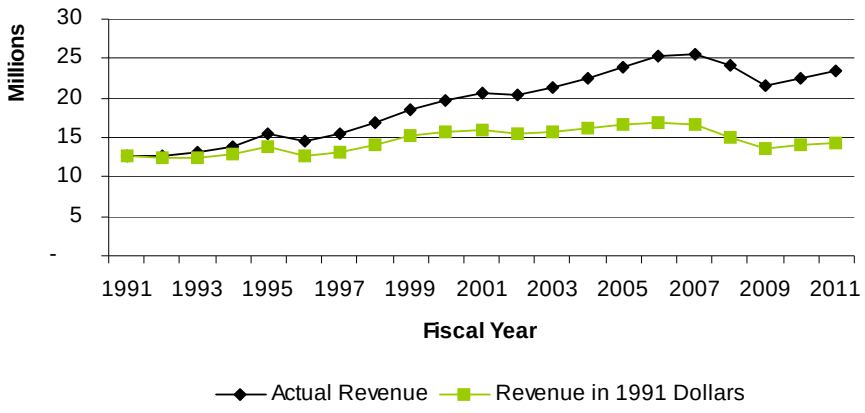
Revenues projected for FY 2010 are based on actual revenues through the first seven months of FY 2010. It is expected that sales tax revenues will increase moderately in FY 2011 due to the economic recovery and the end of sales tax transfers to Fairfax County.

Legislative Authority

Virginia Code §58.1-605 City Code §3-2-91

Sales Tax Revenue

Actual FY 1991 – Approved FY 2011



Restaurant Meals Tax Revenues

FY 2011 Approved $15.4 million

2.9% of General Fund Revenues

FY 2009 Actual	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved	% Change Proj. '10 to '11
$14,912,796	$15,200,000	$14,800,000	$15,400,000	4.1%

Average Annual Increases through FY 2009

	5 years	10 years	15 years
Nominal Increase	10.5%	7.8%	6.6%
Inflation Adjusted Increase	7.7%	5.0%	6.0%

Background

Alexandria's restaurant meals tax was increased from 3% to 4% as part of the FY 2009 Approved Budget. The tax is in addition to a 4% sales tax and a 1% local option sales tax. In FY 2009, approximately 82% of the meals tax came from the sale of food within a restaurant or bar; 18% came from sales of alcohol.

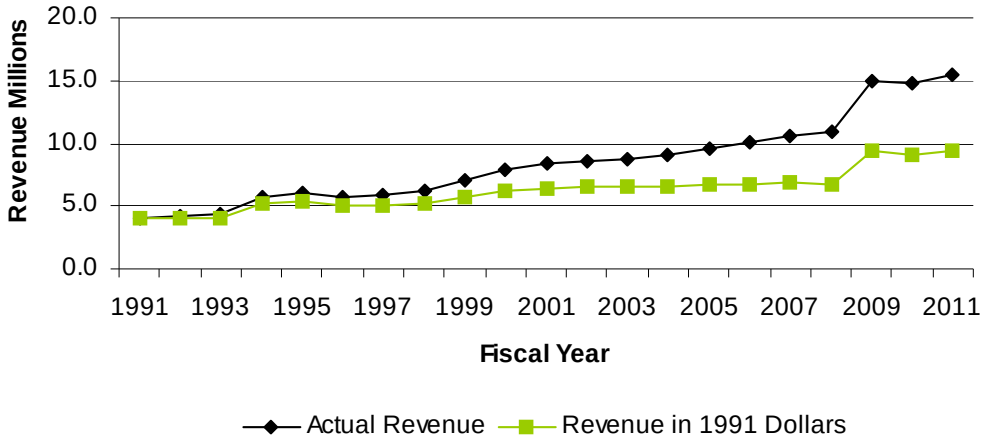
Revenues projected for FY 2010 are based on actual revenues through the first nine months of FY 2010. For FY 2011, it is expected that collections will increase by a little over 4%. Overall, the City expects demand to increase modestly in a slowly recovering economy.

Legislative Authority

Virginia Code §58.1-3833 City Code §3-2-242

Restaurant Meals Tax Revenue

Actual FY 1991 – Approved FY 2011



Transient Lodging Tax Revenues

FY 2011 Approved $11.1 million

2.1% of General Fund Revenues

FY 2009 Actual	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved	% Change Proj. '10 to '11
$10,592,806	$11,000,000	$10,700,000	$11,100,000	3.7%

Average Annual Increases through FY 2009

	5 years	10 years	15 years
Nominal Increase	10.9%	9.9%	8.5%
Inflation Adjusted Increase	8.1%	7.1%	6.2%

Background

The amount of local tax levied on the amount paid for hotel and motel rooms is 6.5% of the room charge plus a $1 per night lodging fee. The rate was increased by 1% from 5.5% plus $1 as part of the Approved FY 2009 Budget. Prior to FY 2000, the City levied a tax of 5.65% on the room charge and assessed no per night room charge.

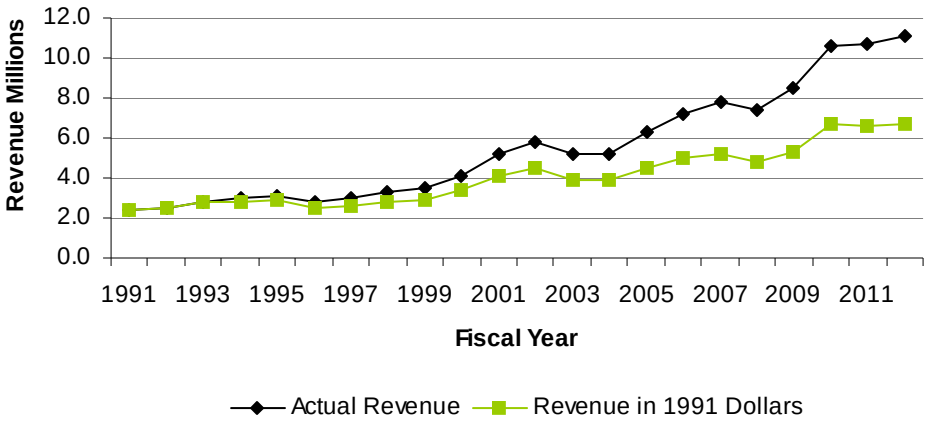
Revenues projected for FY 2010 are based on actual revenues through the first nine months of FY 2010. The City's hotel occupancy rates are close to their levels in FY 2009, but during FY 2009, several new hotels opened, increasing the City's high end hotel room capacity, and increasing the number of hotel room nights sold so far this year by over 10%. However, some of the gains have been offset by reductions in room rates. For FY 2011, it is expected that demand and revenue per room will increase moderately as the economy recovers.

Legislative Authority

Virginia Code §58.1-3840 City Code §3-2-141 to 3-2-151

Transient Lodging Tax Revenue

Actual FY 1991 – Approved FY 2011



Communications Sales and Use Tax

FY 2011 Approved $11.6 million

2.2% of General Fund Revenues

FY 2009 Actual	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved	% Change Proj. '10 to '11
$11,268,560	$11,800,000	$11,400,000	$11,600,000	1.8%

Average Annual Increases through FY 2009

	5 years	10 years	15 years
Nominal Increase	NA	NA	NA
Inflation Adjusted Increase	NA	NA	NA

Background

Virginia HB 568 replaced many of the telephone and cable television taxes previously collected by the City with a State administered Communications Sales and Use Tax and a uniform statewide E-911 tax on landline telephone service. Taxes previously collected by the City such as the utility tax on phone service, the E-911 service tax, the cable franchise fee, and part of the gross receipts tax on telecommunications companies are now collected by Virginia and remitted to Alexandria. The tax of 5% on all communications services including landline phones, cell phones, cable television, and satellite television service went into effect on January 1, 2007. The E-911 fee rose from $0.50 per line per month to $0.75 per line per month.

The implementation of the new State collected tax was designed to be initially revenue neutral for local governments. Based on information provided to Virginia about Alexandria's collection of existing taxes in FY 2006 which equate to 2.6% of taxes collected statewide, the City will receive approximately 2.6% of the State's total Communication Sales and Use tax revenues going forward. As total Communications Tax increases statewide, the City will receive 2.6% of these new tax revenues. Revenues projected in FY 2010 are based on revenues collected through the first four months of FY 2010. The projected amount is decreased by a state refund to a communications vendor, of which Alexandria's share is $0.2 million in FY 2010. Due to the weak economy and little or no growth in this revenue source since its inception in 2007, Alexandria's revenues are expected to be relatively flat compared to the FY 2010 adjusted projection of $11.4 million.

Utility Tax Revenues

FY 2011 Approved $10.5 million

2.0% of General Fund Revenues

FY 2009 Actual	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved	% Change Proj. '10 to '11
$10,409,248	$10,600,000	$10,300,000	$10,500,000	1.9%

Average Annual Increases through FY 2009

	5 years	10 years	15 years
Nominal Increase	-10.3%	-3.0%	-1.5%
Inflation Adjusted Increase	-12.5%	-5.5%	-3.7%

Background

The consumer utility tax is levied on all residential and commercial users of water, natural gas, and electricity. The utility tax rates are detailed in the table titled "FY 2011 Approved Tax Rates for Major Revenue Sources" at the end of this section. Until the end of calendar year 2006, the tax on landline telephone service was also included in this category. Effective on January 1, 2007, state law was changed and the state assumed responsibility for collecting a flat 5% tax on landline telephone service. For additional information, see the section on the Communication Sales and Use tax.

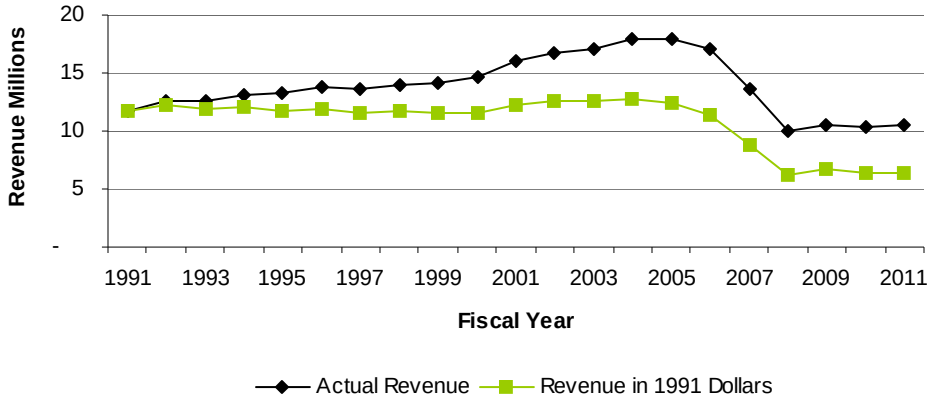
Revenues projected for FY 2010 are based on actual revenues from water, natural gas, and electricity through the first nine months of FY 2009. The decrease in utility revenues reflected in the "Average Annual Increases through FY 2009" table is due to the exclusion of landline telephone service in FY 2008, now included in the Communications Sales and Use tax. This revenue category is expected to increase at a little below its long-term average of about 2% annually.

Legislative Authority

Virginia Code §58.1-605 City Code §3-2-372 - §3-2-379

Consumer Utility Tax Revenue

Actual FY 1991 – Approved FY 2011



Motor Vehicle License Revenues

FY 2011 Approved $3.2 million

0.6% of General Fund Revenues

FY 2009 Actual	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved	% Change Proj. '10 to '11
$3,085,288	$3,200,000	$3,200,000	$3,200,000	0.0%

Average Annual Increases through FY 2009

	5 years	10 years	15 years
Nominal Increase	4.9%	4.2%	3.1%
Inflation Adjusted Increase	2.3%	1.5%	0.6%

Background

The City levies an annual vehicle license tax on all motor vehicles, trailers, and semitrailers and issues a vehicle license decal as proof that the license tax has been paid. In 2007, Virginia HB 3202 was signed into law, giving localities the ability to increase the license tax to fund transportation needs. In May 2007, City Council passed an ordinance increasing the City's license tax from $25 to $33 for passenger vehicles and from $15 to $21 for motorcycles. This license tax increase raises $700,000 per year with these funds dedicated to transportation purchases, namely the support of debt service to pay for Washington Metropolitan Area Transit Authority (WMATA) capital projects.

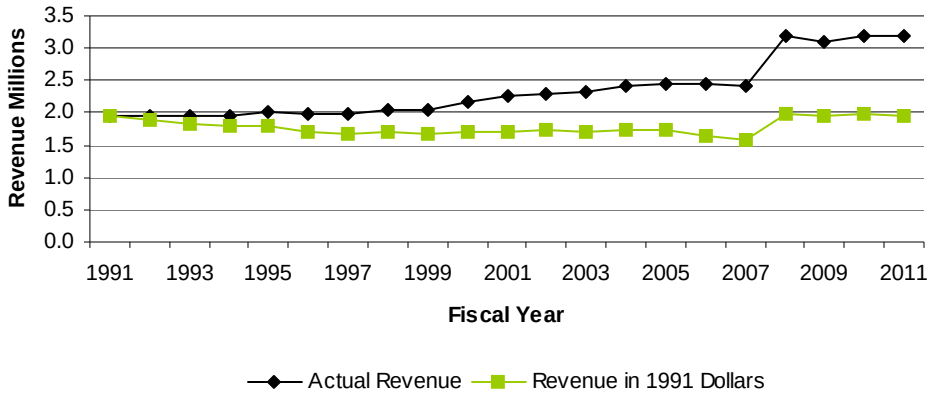
Revenues projected for FY 2010 are based on actual collections the first nine months of the year. For FY 2011, it is expected that this revenue will remain flat as the number of vehicles in the City is not expected to change.

Legislative Authority

Virginia Code §46.2-752 to §46.2-753 City Code §3-2-321 to §3-2-337

Motor Vehicle License Revenue

Actual FY 1991 – Approved FY 2011



Recordation Tax Revenues

FY 2011 Approved $3.8 million

0.7% of General Fund Revenues

FY 2009 Actuals	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved	% Change Proj. '10 to '11
$3,206,705	$3,100,000	$3,800,000	$3,800,000	0.0%

Average Annual Increases through FY 2009

	5 years	10 years	15 years
Nominal Increase	-4.5%	4.7%	6.8%
Inflation Adjusted Increase	-7.0%	2.0%	5.7%

Background

Alexandria's recordation tax rate is assessed at a rate of $0.083 per $100 of value for all transactions, including the recording of deeds, deeds of trust, mortgages, and contracts admitted to record by the Clerk of the Circuit Court. The City's recordation tax rate was increased from $0.050 to $0.083, effective September 1, 2004, as a result of General Assembly action increasing the State's rate. By law, Alexandria and other Virginia cities may impose a recordation tax of up to 1/3 of the State's tax rate, which is currently $0.25 per $100.

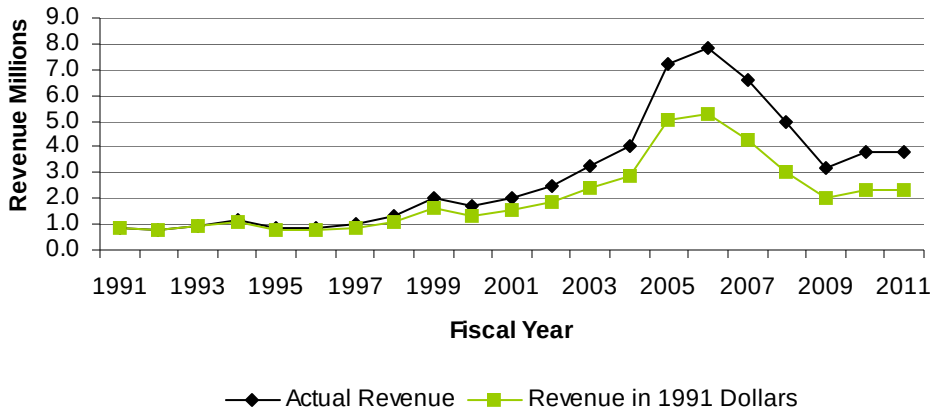
Revenues projected for FY 2010 are based on actual revenues through the first nine months of FY 2010. For FY 2011, it is expected that this revenue will remain unchanged due to continuing weakness in the Alexandria commercial and residential real estate markets.

Legislative Authority

Virginia Code §58.1-814 City Code §3-2-41

Recordation Tax Revenue

Actual FY 1991 – Approved FY 2011



Cigarette Tax Revenues

FY 2011 Approved $2.9 million

0.5% of General Fund Revenues

FY 2009 Actual	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved	% Change Proj. '10 to '11
$2,719,084	$3,100,000	$2,900,000	$2,900,000	0.0%

Average Annual Increases through FY 2009

	5 years	10 years	15 years
Nominal Increase	2.3%	5.1%	4.4%
Inflation Adjusted Increase	-0.3%	2.4%	1.8%

Background

The local cigarette tax is levied at a rate of $0.80 per pack of 20 cigarettes sold in the City. For FY 2010, the rate was increased from $0.70 in FY 2009.

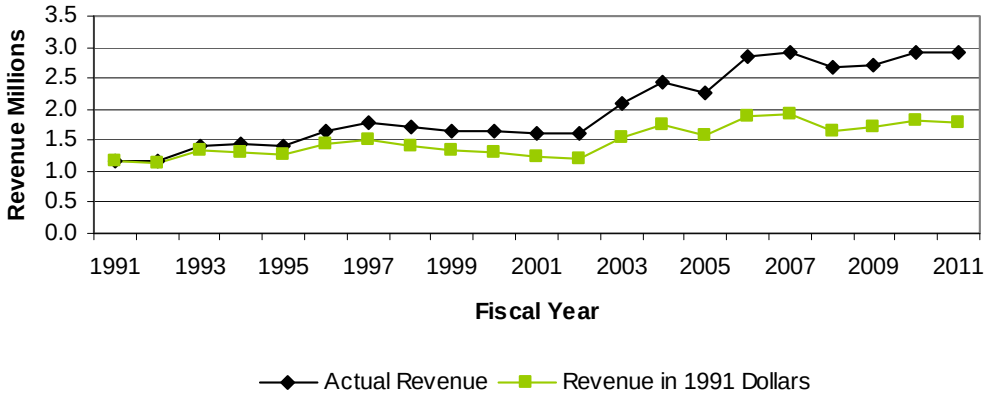
Revenues projected for FY 2010 are based on actual revenues through the first nine months of FY 2010. Despite the tax increase, FY 2010 revenue increased less than anticipated, and for FY 2011, it is expected that this revenue will remain flat based on stable cigarette purchases.

Legislative Authority

Virginia Code §58.1-3840 City Code §3-2-102

Cigarette Tax Revenue

Actual FY 1991 – Approved FY 2011



Charges for Services

FY 2011 Approved $14.9 million
2.8% of General Fund Revenues

FY 2009 Actual	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved	% Change Proj. '10 to '11
$12,404,166	$12,827,808	$13,141,634	$14,888,916	13.3%

This category includes the refuse user charge ($5.8 million in FY 2011) and parking meter receipts ($3.1 million in FY 2011). The category increase is mostly due to a City-wide increase in parking meter rates from $1.00 per hour or $1.25 per hour to a citywide rate of $1.75 per hour. The City Council's general user fee guidelines, adopted in FY 1994, provide that the City's user fees and charges for service shall be set in consideration of the City's ability (a) to recover the cost of providing the service, except in cases where the City's economic development goals or the income levels of affected residents or other market considerations have a bearing on fee setting, and (b) to maintain comparability with fees and charges in neighboring jurisdictions. See "Tax Rates and Fee Changes" and the T&ES text section for detail on the meter rate increases.

Licenses, Permits, and Fees

FY 2011 Approved $1.8 million
0.3% of General Fund Revenues

FY 2009 Actual	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved	% Change Proj. '10 to '11
$4,827,421	$5,406,596	$4,730,836	$1,815,396	-61.6%

This category includes No Parking Signs (budgeted in FY 2011 at $0.5 million), Residential Parking Permits ($0.4 million), and Taxi Fees ($0.3 million), among others. The category decrease is due to transfer of approximately $3.8 million in new construction fees to a special revenue account where they will be used to cover the cost of Code Enforcement's New Construction division. Beginning in FY 2010, departments were required to review all of their fees at least once every three years.

Revenues from the Use of Money and Property

FY 2011 Approved $4.0 million
0.8% of General Fund Revenues

FY 2009 Actual	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved	% Change Proj. '10 to '11
$4,433,015	$3,859,476	$3,110,000	$4,010,00	28.9%

This category includes interest on General Fund investments (budgeted at $1.3 million in FY 2011), and Parking Garage revenues (budgeted at $1.8 million in FY 2011). Much of the decrease in this revenue category over the last few years is the result of the economic downturn and reductions in short-term interest rates to near zero, which affects the City's interest income on invested short-term cash balances. The City has recently begun to place a portion of its investments in slightly longer-term investment vehicles, guaranteed by the FDIC, which pay a higher level of interest. The nascent economic recovery will also bring higher interest rates and increase investment income.

Fines and Forfeitures

FY 2011 Approved $4.6 million
0.9% of General Fund Revenues

FY 2009 Actual	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved	% Change Proj. '10 to '11
$4,116,553	$4,781,325	$3,983,550	$4,646,020	16.6%

This category includes parking fines (budgeted in FY 2011 at $3.4 million), and court fines (budgeted in FY 2011 at $0.9 million). This category is expected to increase as the Red Light Camera Program is expected to begin generating revenues in FY 2011 and due to an increase in the fine for parking meter violations.

Other Miscellaneous Tax Revenues

FY 2011 Approved $3.0 million
0.6% of General Fund Revenues

FY 2009 Actual	FY 2010 Approved	FY 2010 Projected	FY 2011 Proposed	% Change Proj. '10 to '11
$2,765,509	$2,730,000	$3,030,000	$3,030,00	0.0%

This category includes the State's telecommunications tax, bank and other franchise taxes, and the daily rental tax. Alexandria receives a fixed percentage of the total collections by the state. Revenues are expected to be flat in FY 2011.

Admissions Tax

FY 2011 Approved $1.2 million
0.2% of General Fund Revenues

FY 2009 Actual	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved	% Change Proj. '10 to '11
$1,103,782	$1,050,000	$1,150,000	$1,200,000	4.3%

The Admissions Tax, equal to 10% of the admissions fee up to 50 cents, is levied on the sale of movie and live theatre tickets. It was implemented by the City during FY 2006. The sluggish economy and competition from theaters in neighboring jurisdictions is expected to result in a modest increase in FY 2011.

Miscellaneous Non-Tax Revenues

FY 2011 Approved $0.8 million
0.1% of General Fund Revenues

FY 2009 Actual	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved	% Change Proj. '10 to '11
$1,065,030	$772,151	$728,000	$783,700	7.7%

This category includes revenue sources such as payment in lieu of taxes, insurance and damage recoveries, offsets to expenditures, impound lot revenues, and Freedom of Information Act fees.

Other Financing Sources

FY 2011 Approved $6.9 million

	FY 2009 Actuals	FY 2010 Approved	FY 2010 Projected	FY 2011 Approved
City Fund Balance Prior Year Surplus	NA	$2,315,347	$2,315,347	$3,600,000
City Fund Balance FY 2010 surplus	NA	NA	NA	$1,144,291
Fund Balance from Reducing Prior Year Contingent Reserves	NA	NA	NA	$755,000
Sewer Fund (transfer in)	$1,323,910	$1,301,560	$1,301,560	$1,200,361
IT Equipment Replacement Fund (transfer in)	$900,000	NA	NA	NA
Transfer-in from liquidated special revenue account	NA	NA	NA	$246,352
Total	$2,223,910	$3,616,907	$3,616,907	$6,946,004

This category reflects other non-revenue financing sources used to help finance the $6.9 million difference between the $524.7 million revenue projection and the $531.6 million projected General Fund Expenditure budget. The elements of these financing sources include:

(a) $3.6 million in prior year General Fund surplus funds designated for use in FY 2011.

(b) $1.1 million in FY 2010 surplus funds dedicated for use in FY 2011.

(c) $0.8 million in fund balance from reducing the Prior Year's contingent reserves dedicated for use in FY 2011.

(d) $1.2 million in a FY 2011 transfer into the General Fund from the City's Sanitary Sewer Fund in order to pay sanitary sewer debt service.

(e) $0.2 million transfer from excess funds from a liquidated special revenue account. .

FY 2011 Approved Tax Rates for Major Revenue Sources

	City Approved Rate	Virginia Code Reference	Maximum Rate Allowable by State
Real Estate Tax	$0.978 per $100 assessed value	58.1-3200	None
Personal Property Tax	$4.50 per $100 assessed value (machinery and tools)	58.1-3507	None
	$4.75 per $100 assessed value (tangible personal property)	58.1-3506-b	None
	$3.55 per $100 assessed value (handicap vehicles)	58.1-3506.1	None
Utility Tax	15% of water service charge	58.1-3814	20% on 1st $15
(for residential users)	$1.12 plus $.012075 for each KWh ($2.40 max)	58.1-3814	$3.00
	$1.28 plus $0.124444 of each CCF of gas delivered ($2.40 max)	58.1-3814	$3.00
	$1.28 plus $0.050909 of each CCF of gas delivered to group meter customers ($2.40 max)	58.1-3814	$3.00
	$1.28 plus $0.023267 of each CCF of gas delivered to group meter interruptible consumers ($2.40 max)	58.1-3814	$3.00
Utility Tax	15% of first $150 of water service charge		20%
(for commercial users)			
(Commercial consumer)	$0.97 plus $0.004610 of each KWh delivered	58.1-3814	20%
(Industrial consumer)	$0.97 plus $0.003755 of each kWh delivered	58.1-3814	Various
(Commercial or industrial)	$1.42 plus $0.050213 of each CCF of gas delivered	58.1-3814	Various
(Non-residential interruptible gas consumer)	$4.50 plus $0.00367 of each CCF of gas delivered	58.1-3814	Various
Business and Professional Licenses		58.1-3700	
Gross Receipts Greater than $10,000 And less than $100,000	$50.00	58.1-3703 through	$50.00
Amusement and Entertainment	$0.36 per $100 gross receipts	58.1-3735	$0.36
Professional	$0.58 per $100 gross receipts		$0.58
Renting of Residential Property	$0.50 per $100 gross receipts		**
Renting of Commercial Property	$0.35 per $100 gross receipts		**
Finance Services	$0.35 per $100 gross receipts ($0.58 per $100 gross receipts for Payday & Car Title lending)		$0.58
Personal, Business,& Repair Services	$0.35 per $100 gross receipts		$0.36
Retail Merchants and Restaurants	$0.20 per $100 gross receipts		$0.20
Filling Stations	$0.20 per $100 gross receipts		$0.20
Contractors	$0.16 per $100 gross receipts		$0.16
Wholesale Merchants	$0.05 per $100 gross receipts		$0.05
Alcoholic Beverages	$5-$1,500 (flat fee assessed as part of business license for sales of alcoholic beverages; fee is dependent upon seating capacity and/or type of license)	4.1-233	Various
Public Utilities:			
Telephone Company	$0.50 per $100 gross receipts	58.1-2960	**
Water	$0.50 per $100 gross receipts	58.1-3731	$0.50
Telecommunications Right of Way Tax	$0.61 per line per month	56-468.1	Minimum of $0.50 per line per month; annual rate calculated by VDOT
Electric Consumption Tax	$0.0038/kWh	58.1-2900	
Natural Gas Consumption Tax	$0.004/CCF	58.1-2904	
Communications Sales and Use Tax	5% of all communications services including landline phones and cell phones	58.1-648	
	E-911 tax of $0.75 per landline per month	58.1-1730	
Admissions Tax	10% of gross admissions, not to exceed $0.50 per admission		
Cigarette Tax	$0.80 on each package of 20 cigarettes	58.1-3830	None
Daily Rental Tax	1.0% of gross receipts	58.1-3510.1	1%
Local Sales Tax	1.0% added to the rate of the State tax imposed	58.1-605	1%
Transient Lodging Tax	6.5% of total amount paid for room rental, plus $1 per night lodging fee	58.1-3819	None
Restaurant Meals Tax	4.0% on all food and drink sold in the City	58.1-3840	
Recordation Tax:			
Deed of Bargain and Sale		58.1-3800	
Grantor	$0.83 per $1,000 of sales price (equals State max)	58.1-3800	1/3 of State Chrgs
Grantee	$0.83 per $1,000 of sales price (equals State max)	58.1-3800	1/3 of State Chrgs
Deed of Trust	$0.83 per $1,000 of loan amount (equals State max)	58.1-3916	1/3 of State Chrgs
Tax Penalty	10% or $10, whichever is greater	58.1-3916	10% or $10
Tax Interest	10% per annum until January 1, 2000; after January 1, 2000 10% per annum for 1st year, 5% per annum thereafter. Equals refund rates.		10%

** The City's existing tax rate exceeds state cap. The State cap was established after the City had set this rate.

Summary of Major Revenue Sources

Total All Funds Revenues

	FY 2010 Approved	FY 2011 Approved	% Change FY 10 - FY 11
General Fund	$530,003,018	$531,611,539	0.3%
Non-general fund			
State	$49,676,202	$50,564,416	1.8%
Federal	$28,675,848	$34,606,920	20.7%
Charges, Donations and Other Sources	$24,436,141	$31,592,187	29.3%
Total Special Revenue Funds	$102,788,191	$116,763,523	13.6%
Schools Fund Balance	$4,355,938	$5,647,199	29.6%
Equipment Replacement Fund	$4,649,822	$5,774,848	24.2%
Total All Funds	$641,796,969	$659,797,109	2.8%

Special Revenue Funds account for all non-General Fund revenue. The majority of this revenue is derived from specific sources (other than capital projects) that are restricted by legal and regulatory provisions to finance specific activities. In addition to revenue received from outside sources, the City also accounts for donations and charges or fees for services in these funds.

The City receives funding from several different types of sources with a variety of requirements. Basic categories and types of grants are presented below. An example of funding currently received by the City is included.

Types of Funding (examples of City programs)

- Competitive grants (Federal or State)
  - One-year funding - Victim Witness Program - Commonwealth's Attorney
  - Multi-year funding - Virginia Tobacco Settlement Grant - MHMRSA
- Non-competitive or formula-based grants (federal or State)
  - Allocations for general programs – Community Development Block Grant - Housing
  - Allocations for defined programs – Substance Abuse Prevention and Treatment – MHMRSA
- State General Fund Revenues – Mental Health/Mental Retardation/Substance Abuse
- Federal Earmarks/Grants – King Street Metro Platform Extension
- State Earmarks/Grants – Gadsby's Tavern Improvements

Special Revenue Funds can rarely be used to replace or supplant City funds and the amount of funding received varies. In addition, the City's requirement to contribute funding for the program varies based on the program requirements. The City Department grants described in pages 9 and beyond reflect the revenue the city receives from the grant agency, mandatory cash match amounts, as well as voluntary general fund support to provide an enhanced program or to cover program costs that exceed revenue.

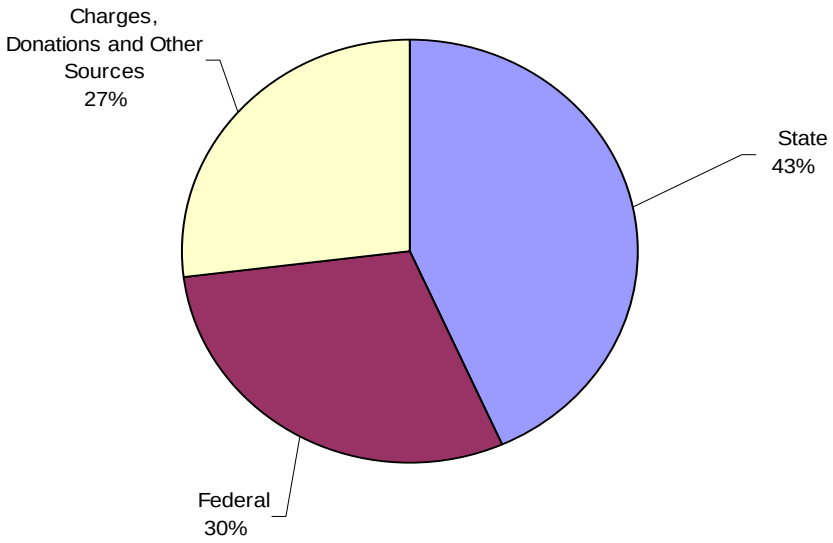
Program funding is described below.

•Fully-funded or partially funded – There is no expectation of City funding.
•Level effort/minimum level spending – The City is expected to continue to provide the same level of funding as it did prior to receiving special revenue.
•Mandatory city match – There is a percentage share of program costs that the city is required to contribute.
•Voluntary city match – There is no requirement by the funding agency, but the City contributes general funds in order to enhance the program.
•In-kind contribution – There is no expectation of cash from the City, but the City is expected to provide support. This is often done in the form of administrative support, lease costs or other quantifiable programmatic support.
•Reimbursement – The City incurs costs and applies for full or partial reimbursement from the funding agency.

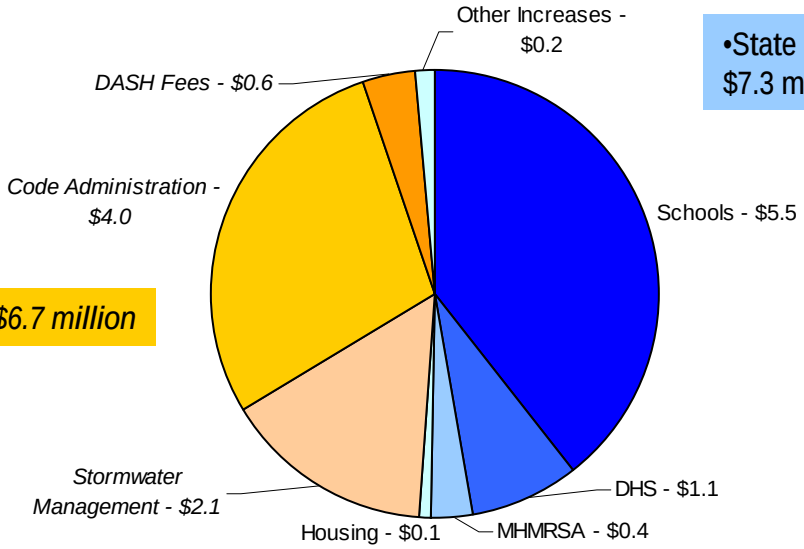
The Special Revenue described in this section do not include funding from the State and federal government that is accounted for within the City's General Fund, such as HB599 law enforcement aid and funding for street maintenance. State Compensation Board funding is also accounted for in the General Fund and is received from the Commonwealth to compensate the City for constitutional officers or positions related to them, such as the Clerk of the Court and the Sheriff. All grant funds received by the City from the State and federal government are accounted for and audited as per State and federal requirements.

As shown in the pie chart on the following page the City's Special Revenue Fund budget of $116.8 million consists primarily of State Aid, Federal Aid and discretionary State and federal grants ($85.2 million) and charges for fees, donations and other sources ($31.6 million). This compares to the FY 2010 approved Special Revenue Fund budget of $102.8 million. As shown in the table on the following page, the 13.6%, or $14.0 million, increase is primarily attributable to $5.9 million in anticipated federal revenue increases, primarily for the Schools ($5.0 million), DHS ($0.9 million), and Housing ($0.1 million). State revenue for the Schools is expected to increase by approximately $0.4 million. In addition to these increases there are two policy changes impacting the special revenue fund. Beginning in FY 2011 Code Administration fees related to regulating new construction were shifted from the General Fund to the Special Revenue Fund. This shift has increased the Special Revenue Fund by approximately $4.2 million. In addition, one half of one cent of real property tax was dedicated by City Council for stormwater management projects, increasing the special revenue fund by $2.3 million. These increases are offset by decreases in other special revenues, such as developer fee supported initiatives which have been reduced or eliminated ($0.2 million) to reflect more realistic estimates of revenue generation. Shifts in funding sources create the remaining increases, including the establishment of a special revenue fund for special events within the Recreation Department ($0.2 million) and increases in DASH fees to support the transit operating budget ($0.6 million).

FY 2011 Estimated Special Revenue Funds
$116.8 million



Major Increases in FY 2011 Special Revenues (millions)
$14.0 million



•State and federal sources - $7.3 million

•Local sources -$6.7 million

Summary of Major Special Revenue Sources by Department

Total Special Revenues

	FY 2010 Approved	FY 2011 Approved	% Change FY 10 - FY 11
Schools	$42,068,455	$47,575,296	13.1%
DHS	$26,927,924	$28,013,997	4.0%
MHMRSA	$13,479,019	$13,908,149	3.2%
Housing	$1,946,390	$2,058,918	5.8%
TES	$8,363,378	$10,493,157	25.5%
Code Administration	$569,205	$4,529,112	695.7%
Transit Subsidies/DASH	$3,710,000	$4,264,569	14.9%
Other City Agencies	$5,723,820	$5,920,325	3.4%
Total Special Revenue Funds	$102,788,191	$116,763,523	13.6%

Total Donations, Fees and Charges for Services

	FY 2010 Approved	FY 2011 Approved	% Change FY 10 - FY 11
Schools	$4,063,135	$4,138,167	1.8%
DHS	$446,222	$416,564	-6.6%
MHMRSA	$5,516,842	$5,754,783	4.3%
Fire and Code Administration	$571,705	$4,531,612	692.6%
TES	$8,039,178	$10,168,577	26.5%
Transit Subsidies/DASH	$3,710,000	$4,264,569	14.9%
Other City Agencies	$2,089,059	$2,317,915	11.0%
Total Donations, Fees and Charges for Services	$24,436,141	$31,592,187	29.3%

Total State and Federal Funds

	FY 2010 Approved	FY 2011 Approved	% Change FY 10 - FY 11
Schools	$38,005,320	$43,437,129	14.3%
DHS	$26,481,702	$27,597,433	4.2%
MHMRSA	$7,962,177	$8,153,366	2.4%
Housing	$1,941,923	$2,055,468	5.8%
Other City Agencies	$3,960,961	$3,927,940	-0.8%
Total State and Federal Funds	$78,352,083	$85,171,336	8.7%

Summary of Major Special Revenue Sources by Department

On the subsequent pages, the Special Revenue Funds received from the State and federal government for each Department are described. Donations, fees and charges for services are not included. The budget estimates reflect the most current information available from grant agencies.

Table VI provides a list of grant programs currently budgeted for FY 2011. City Council approval of the FY 2011 budget provides authorization to apply for the grants to pursue these funds. Adjustments to the grant budgets described will be made through the supplemental appropriations ordinances once the grant award is received and accepted.

Addendum Table I
Department of Mental Health/Mental Retardation/Substance Abuse
Federally Funded Programs

	Federal Funds	FY 2010 Approved Budget Estimate	FY 2011 Approved Budget Estimate	% Change FY10 - FY 11
Mental Health Programs	Block Grant for Community Mental Health Services - Serious Emotionally Disturbed Children	$256,654	$228,652	-10.9%
	Block Grant for Community Mental Health Services - Serious Mental Illness (Adults)	$336,203	$287,466	-14.5%
	Projects for Assistance in Transition from Homelessness	$35,575	$104,020	192.4%
	Welfare TANF Foster Care (Title IV-E)	$143,000	$43,989	-69.2%
MH and SA Programs	U.S. Department of Housing and Urban Development	$322,359	$322,359	0.0%
Substance Abuse (SA) Programs	Substance Abuse Residential Purchase of Services (SARPOS)	$137,284	$137,284	0.0%
	Substance Abuse Federal Block Grant - Alcohol & Drug Treatment	$555,831	$548,951	-1.2%
	Substance Abuse Federal Block Grant - Primary Prevention	$205,768	$205,768	0.0%
	Substance Abuse Prevention Coalition of Alexandria	$120,586	$120,918	0.0%
	High Intensity Drug Trafficking Area Treatment Grant - Residential	$109,069	$159,695	46.4%
Intellectual Disability Programs	Grants for Infants and Toddlers with Disabilities	$93,698	$93,698	0.0%
	Total Federal Funds	$2,316,027	$2,252,800	-2.7%

Summary of Major Special Revenue Sources by Department

Addendum Table II Department of Mental Health/Mental Retardation/Substance Abuse State Funded Programs				
	State Funds	**FY 2010 Approved Budget Estimate**	**FY 2011 Approved Budget Estimate**	**% Change FY10 - FY 11**
Mental Health Programs	Crisis Stabilization	$139,856	$138,096	0.0%
	MH Law Reform	$285,194	$281,694	0.0%
	DAP - Discharge Assistance	$183,085	$183,085	0.0%
	MH Initiative - SED Children State	$77,033	$77,033	0.0%
	MH DAD/Wintex	$113,229	$113,229	0.0%
	Transformation	$70,000	$45,000	0.0%
	System of Care	$475,000	$475,000	0.0%
	Juvenile Detention	$110,000	$110,000	0.0%
	Other State Aid	$2,576,845	$2,797,352	8.6%
Substance Abuse (SA) Programs	Substance Abuse Residential Purchase of Services (SARPOS)	$29,645	$29,645	0.0%
	MH Law Reform	$55,000	$55,000	0.0%
	Other State Aid	$1,229,823	$1,304,853	6.1%
Intellectual Disability Programs	Other State Aid	$301,440	$290,579	-3.6%
	Total State Funds	$5,646,150	$5,900,566	4.5%

Addendum Table III
Department of Human Services Special Revenue Funded Programs

	FY 2010 Approved Budget Estimate	FY 2011 Approved Budget Estimate	% Change FY10 to FY11
Virginia Department of Social Services Allocations			
Allocation for Administering Social Programs	$8,097,239	$8,124,976	0.3%
VDSS Child Care Assistance	$3,848,645	$3,896,636	1.2%
VDSS for Foster Care IVE	$2,389,352	$2,887,217	20.8%
VDSS for Welfare Adoption Subsidy	$1,053,860	$1,654,282	57.0%
VDSS Special Needs Adoptions	$552,496	$313,241	-43.3%
VDSS TANF Employment Advancement	$168,487	$144,628	-14.2%
VDSS Refugee Resettlement	$50,000	$91,000	82.0%
VDSS Service Programs	$214,252	$220,094	2.7%
VDSS Companion Programs	$379,642	$348,573	-8.2%
VDSS Auxiliary Grants (Aged and Disabled)	$267,194	$236,454	-11.5%
VDSS General Relief	$87,500	$144,208	64.8%
Workforce Investment Board Allocations for			
Dislocated Worker	$106,946	$92,549	-13.5%
Youth in School/Youth out of School	$62,393	$63,545	1.8%
Adult	$70,479	$90,204	28.0%
Rapid Response	$75,000	$75,000	0.0%
Administration	$23,846	$24,335	2.1%
Virginia Department of Aging	$517,591	$561,912	8.6%
Virginia Cares	$51,659	$51,659	0.0%
Project Discovery	$50,383	$62,694	24.4%
Virginia Preschool Initiative	$229,320	$810,000	253.2%
Head Start	$1,774,545	$1,828,166	3.0%
Transitional Apartment Planning & Eviction Storage (CDBG)	$122,000	$122,000	0.0%
Community Services Block Grant (CSBG)	$325,589	$208,007	-36.1%
Homeless Services Grants through Community Action Agencies	$407,091	$407,892	0.2%
Virginia Refugee Resettlement Program (VRRP)	$108,000	$107,077	-0.9%
Comprehensive Services Act	$5,448,193	$5,031,084	-7.7%
Total Funds	$26,481,702	$27,597,433	4.2%

Addendum Table IV
Office of Housing Federally Funded Programs

State Funds	FY 2010 Approved Budget Estimate	FY 2011 Approved Budget Estimate	% Change FY10 to FY11
CDBG Program Administration	$208,457	$240,364	15.3%
HOME HAP Loans	$428,083	$523,117	22.2%
CDBG Hap Loans	$125,000	$83,767	-33.0%
CDBG Rehabilitation Loans	$312,692	$303,246	-3.0%
CDBG HAP Administration	$153,068	$145,420	-5.0%
CDBG Rehabilitation Administration	$235,089	$245,367	4.4%
HOME Housing Opportunities Fund/Housing Development Assistance	$320,000	$320,000	0.0%
All other Federal grants (includes individual program grants under $100,000)	$164,001	$197,637	20.5%
Total State Funds	$1,946,390	$2,058,918	5.8%

Addendum Table V
Office of Housing Total Sources and Uses

FY 2011 Housing Program Sources and Uses

Program	Home Ownership			Housing Rehab.	Landlord Tenant		Affordable Housing Development & Preservation		Leadership & Mgmt Support Services		
Activity (Uses) / Funding (Sources)	Lending & Loan Management	Counseling & Training	Sales & Marketing	Financing & Loan/Grant Management	Landlord Tenant Mediation & Education	Fair Housing Enforcement & Education	Securing & Fostering Affordable Development	Lending	Leadership & General Management	Grant & Financial Management	Totals
CDBG											
New Grant	229,187	0	0	597,613	0	43,884	0	0	72,109	184,513	1,127,306
Program Income	150,000	0	0	200,000	0	0	0	0	0	0	350,000
Carryover	0	0	0	239,000	0	5,000	0	0	0	10,000	254,000
	379,187 **7 HAP Loans**			1,036,613 **10 HRLP Loans 1 RAMP**		48,884 **1 Testing Round**			72,109	194,513	**1,731,306**
HOME											
New Grant	523,117	0	0	0	0	0	0	320,000	51,027	34,018	928,162
Program Income	100,000	0	0	0	0	0	0	0	0	0	100,000
	623,117 **19 HAP Loans** (w/ General Fund below)							320,000 **1 Project Financed**	51,027	34,018	**1,028,162**
GENERAL FUND											
New	116,302	11,630	104,673	0	295,592	32,844	270,957	35,478	354,785	248,349	1,470,609
New HOME Match	130,779	0	0	0	0	0	0	0	0	0	130,779
	247,081 **Admin Support for HAP, MIHP, and EHIP**	11,630 **Admin Support for Counseling & Fair**	104,673 **2 units placed under contract**		295,592 **1,000 disputes mediated & 4,000 clients served**	32,844	270,957 **10 Pledged Units Completed**	35,478	354,785	248,349	**1,601,388**
Housing Trust Fund											
New	161,500	0	0	0	0	0	0	35,000	0	0	196,500
Carryover	0	97,740	0	3,000	0	0	0	2,127,199	0	0	2,227,939
HOME Match (Carryover)	0	0	0	0	0	0	0	80,000	0	0	80,000
Reserved for FY 2012 HOME Match	0	0	0	0	0	0	0	27,460	0	0	27,460
	161,500 **4 MIHP Loans 4 EHIP Loans**	97,740 **350 Clients Served**		3,000 **2 Mini-RAMP Grants**				2,234,659 **1 Project Financed**			**2,531,899**
OTHER NON-FED											
New	0	3,450	0	0	0	0	0	0	0	0	3,450
Dedicated Revenue Carryover	0	0	0	0	0	0	0	1,172,801	213,000	0	1,385,801
Carryover	0	0	0	0	0	0	0	31,600	0	0	31,600
		3,450 **Homeowner-ship Fair**						1,204,401 **Same Project (1) as Above**	213,000		**1,420,851**
ALL FUNDS	**1,410,885**	**112,820**	**104,673**	**1,039,613**	**295,592**	**81,728**	**270,957**	**3,794,538**	**690,921**	**476,880**	**8,313,606**