Revenues overview

Revenues

Total FY 2012 General Fund revenues are expected to increase by 6.6% compared to the FY 2011 Approved Budget.

The FY 2012 budget includes a real estate tax rate increase of 2.0 cents per $100 of assessed value to $0.998.

The real estate tax rate includes a 2.2 cent reservation for transportation improvements. The 2.2 cent reservation on real estate taxes for all properties was adopted in lieu of a commercial add-on tax considered in the proposed budget.

Millions of Dollars

	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	%Change 11 Approved/ 12 Approved
Real Property Taxes	$296.2	$311.1	$321.7	8.6%
Other taxes	149.1	151.1	155.9	4.6%
Taxes	**445.3**	**462.2**	**477.6**	**7.2%**
Non-tax revenue	27.6	26.9	27.7	0.3%
Federal & State Revenue	51.7	52.9	53.0	2.5%
Prior Year Surplus & Transfers	6.9	6.9	8.6	24.0%
Total	**$531.6**	**$548.9**	**$566.9**	**6.6%**

Real property taxes are taxes on residential and commercial real estate. The total overall value of real property increased 2.5% from last year's original assessments and by 3.1% 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 2012 Revenues Overview

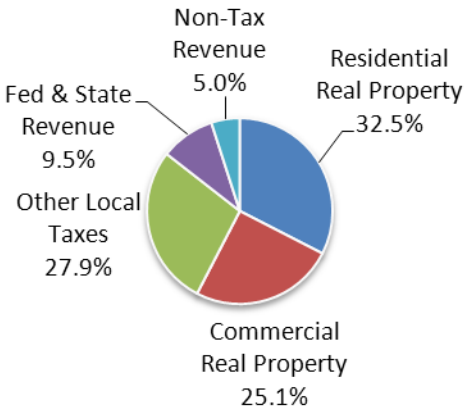
In Fiscal Year 2012, nearly 58% of total General Fund revenues are expected to come from real estate taxes. Almost one-third of total revenues come from residential real estate taxes.

In Fiscal Year 1992, approximately 54% of General Fund revenue came from real estate taxes, but the amount of total revenues from residential real estate taxes was 26%. Commercial property provided proportionally more in real estate tax revenues at that time.

Revenue from residential property taxes peaked at 34% in FY 2007 (CY 2006).

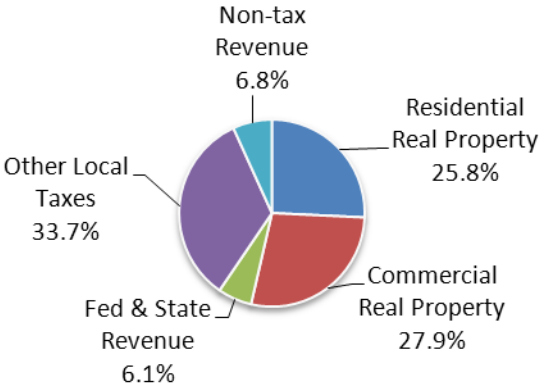
FY 2012 Approved General Fund Revenue

$561.8 million*



FY 1992 General Fund Revenue

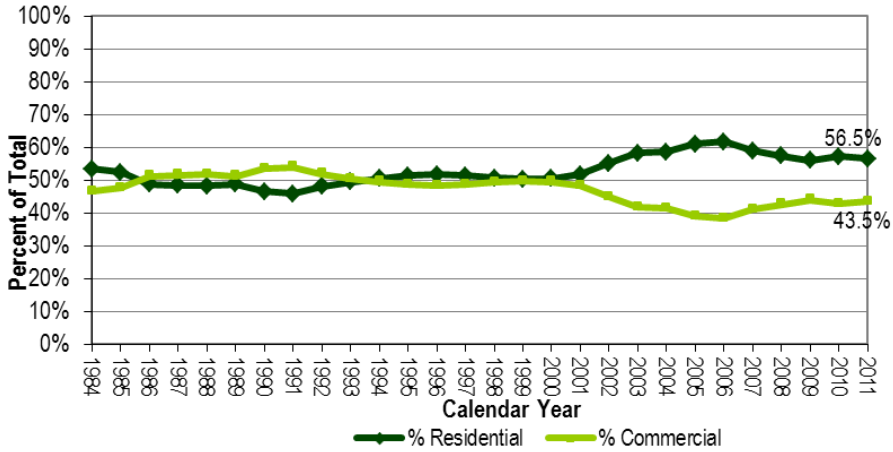
$227.7 million*



*Does not include prior-year surplus & transfers.

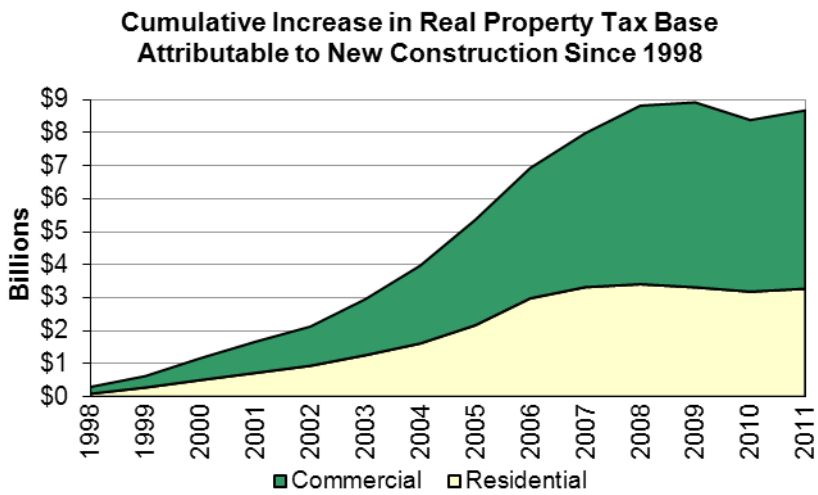
A comparison of the sources of General Fund Revenue in FY 1992 and FY 2012 reveals two major changes. Increased residential real estate assessments, a rising population, and the greater number of homes have increased the share that residential real property taxes contribute toward total City revenues. Revenues from residential property taxes peaked at 34% in FY 2007 (CY 2006). Federal and state revenue have also increased as a percentage of revenues (compared to FY 1992) in part because the Commonwealth of Virginia now picks up a large portion of the Car Tax.

In recent years, residential real estate as a share of the City's tax base appears to have stabilized above the long-term average before the beginning of the housing bubble in 2000.



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, since 2009, the share of the City's residential assessments has remained relatively constant.

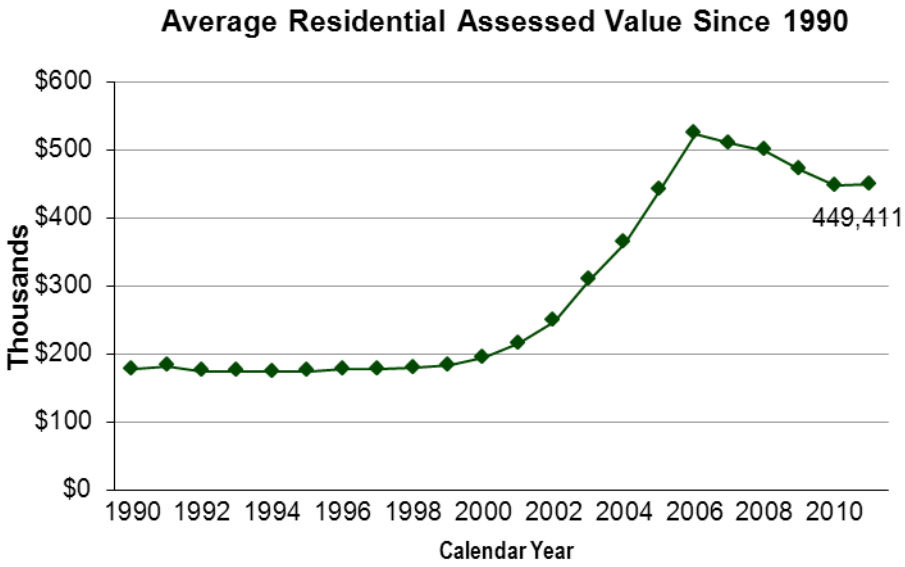
New construction has slowed in recent years as the residential and commercial real estate markets have cooled. The $126.0 million added to the tax base from new construction in CY 2011 was new construction's smallest contribution to the tax base since the middle of the 1990's.



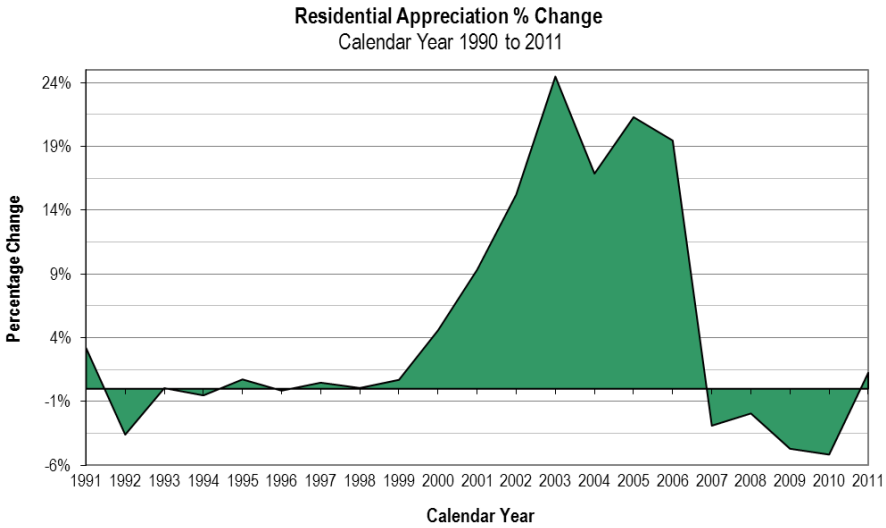
As of 2011, the value of the tax base contributed by new construction each year since 1998 totals $8.6 billion or 26.3% out of a real property tax base of $32.6 billion.

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. After declining for four straight years, the average home value stabilized in 2011.

The average assessment is now just slightly above its 2005 level, but over 14% lower than the 2006 peak.

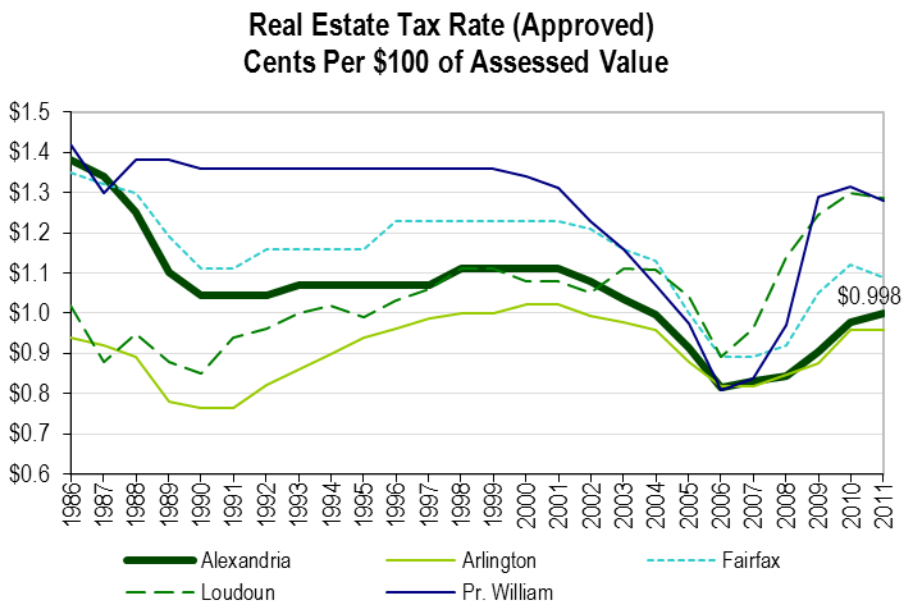


After several down years, the residential assessment base increased by 1.25% in CY 2011.



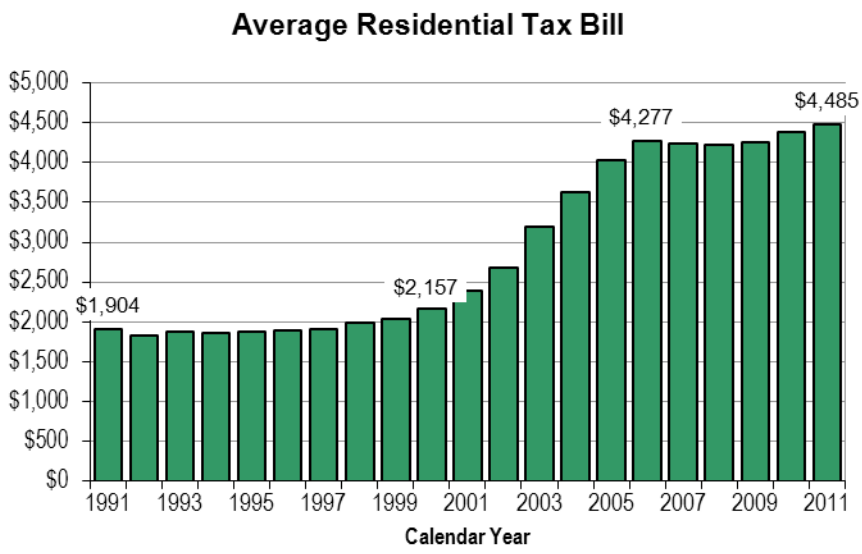
The chart above reflects the percentage change in appreciation of existing residential properties. Driven by strong regional job growth, low mortgage interest rates and the housing bubble, from 2001 until 2006, appreciation exceeded the historic norm. In 2006, the residential real estate market slowed dramatically, and residential assessments decreased by 2.9% in 2007, 1.9% in 2008, 4.4% in 2009, and 4.9% in 2010 before increasing modestly in 2011. 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.

The FY 2012 budget includes a real estate tax rate of $0.998 per $100 of assessed value, of which $0.02 is reserved for transportation improvements and $.005 is dedicated for storm water sewer improvements. This rate remains among the lowest in the region. Only Arlington's rate is comparable.



*Excludes special tax district levies, as well as the add-on commercial real estate tax rate in place in Arlington and Fairfax counties of 12.5 cents and 11 cents, respectively.

The FY 2012 real estate tax rate is increased by $0.02 per $100 of assessed value, resulting in an average residential tax bill of $4,485, an increase of $105 or 2.4% compared to the previous year.



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.

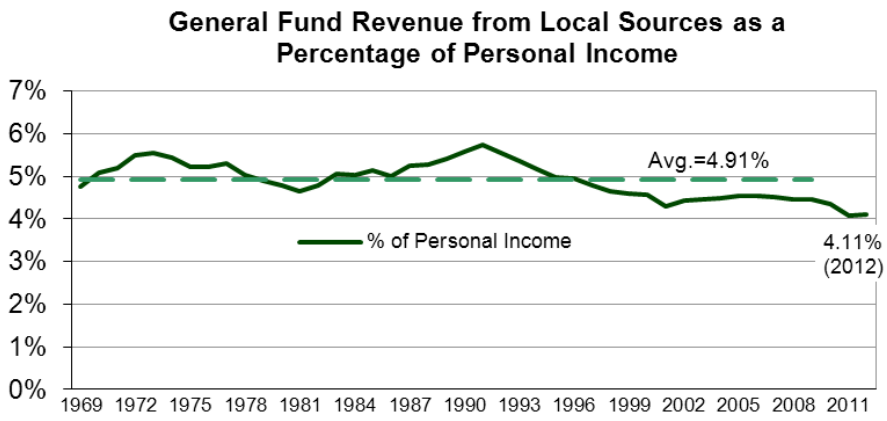
These programs are expected to serve about 1,500 homeowners or about 4.5% of Alexandria homeowners next year.

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.

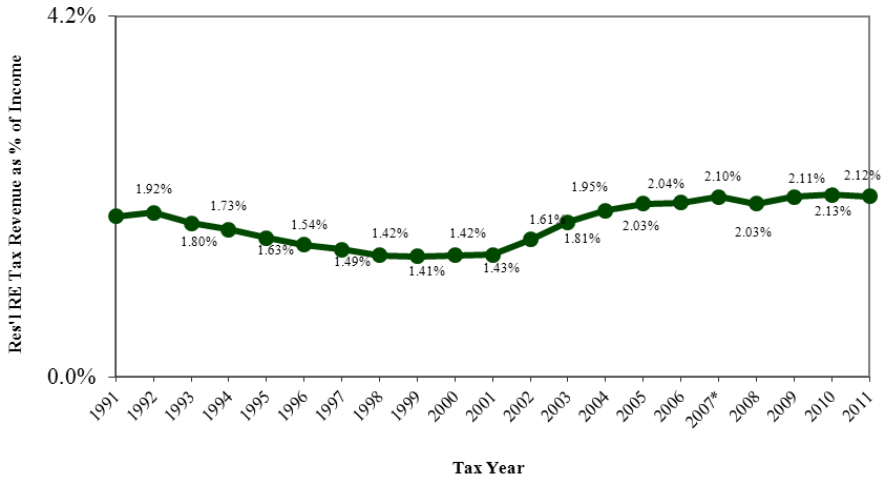
At 4.11%, FY 2012 revenues are estimated to be well below the long-term historical average of 4.91% of local personal income. The FY 2011 and FY 2012 levels are the first and second lowest points since 1969 (the earliest data available).

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 2012, 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 $3.3 million in FY 2011. The dedicated 1 cent has been reduced to 0.7 of a cent to pay the debt service on bonds issued for affordable housing purposes.



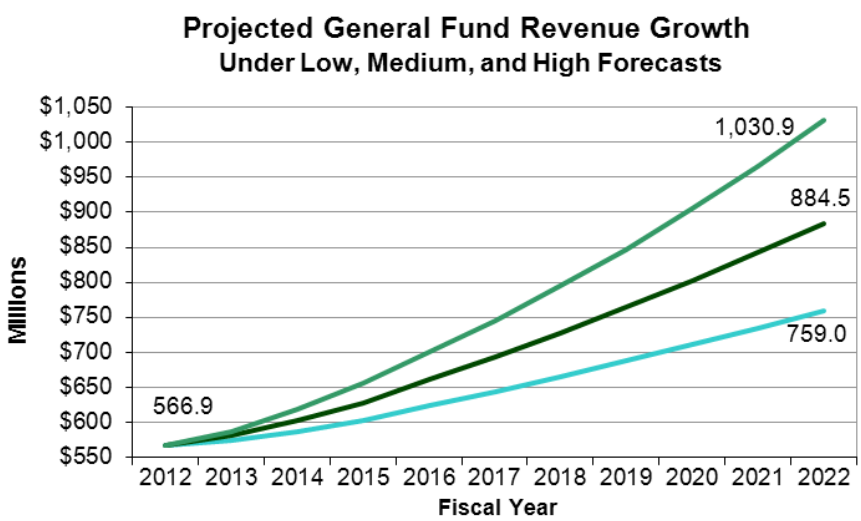
Another way to measure tax burden is to compare the proportion of City residential personal income that goes to pay the real property tax for residential and multi-unit apartments. This ratio is expected to remain approximately 2.1%, where it has been since 2007.



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 five years, the real estate tax paid by the average homeowner has increased only slightly, and with per capita income expected to increase modestly in 2010 and 2011, 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 3.0% and 6.2% per year, with 4.5% per year in the mid range scenario.

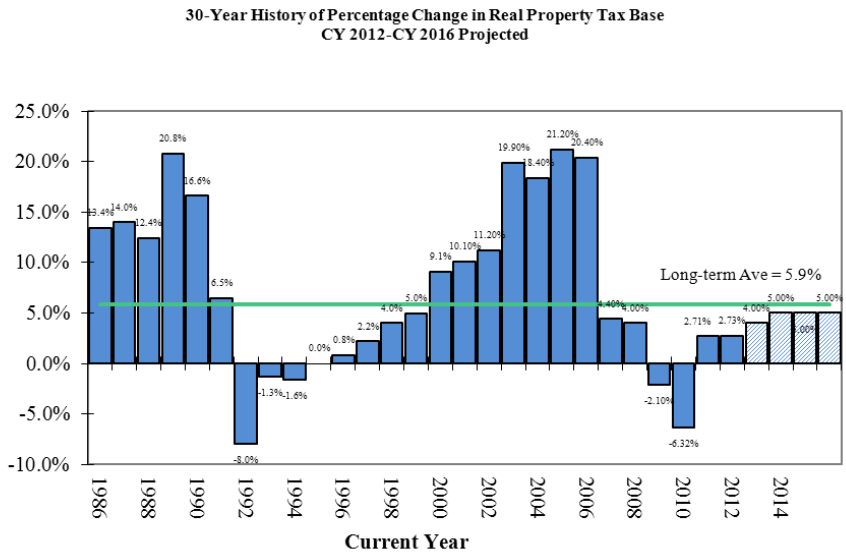


Due to Virginia laws which limit the City's ability to expand its revenue base, for the foreseeable future the City will need to continue to rely on real property tax revenues for the majority of General Fund revenue. Details on these projections can be found in the Multi-year Revenues and Expenditure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

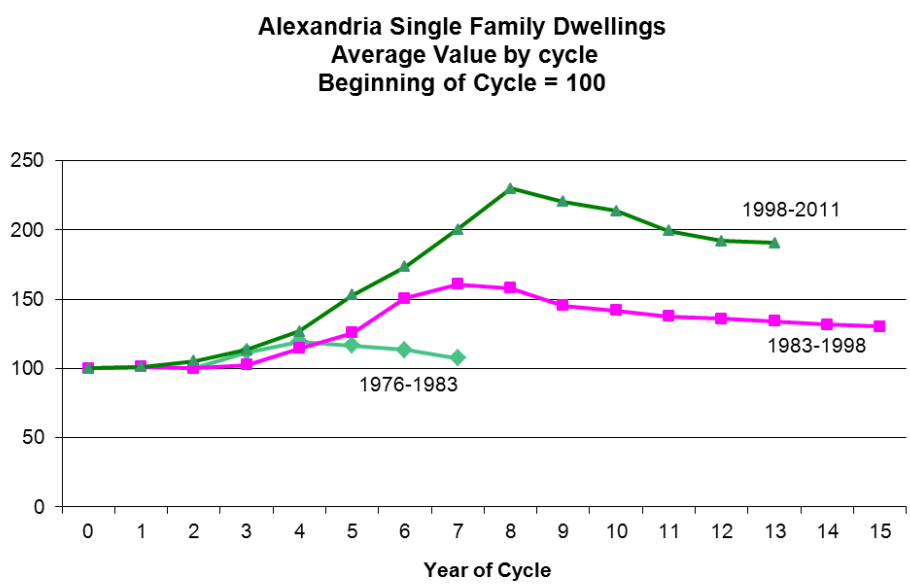
Real Estate Assessments Under Pressure

The City's long-term forecast projects a slowly recovering real estate market.

Real estate assessments are expected to increase modestly in CY 2011 and only slowly recover to their long-term average rate of growth.



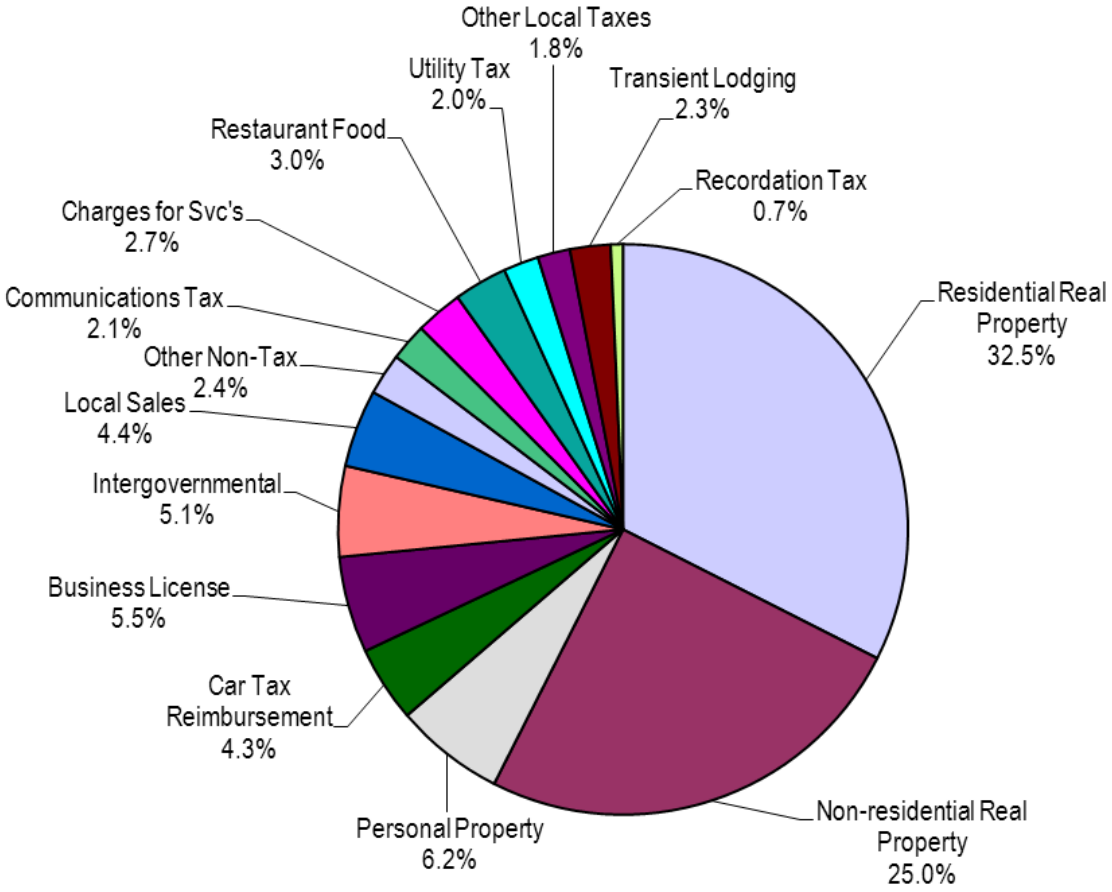
This chart which compares the previous two residential real estate cycles with the current residential real estate cycle, implies that the bottom of the current cycle in Alexandria may yet be a year or two away. Despite the uptick in assessments, when adjusted for inflation, housing prices were slightly negative.



General Fund Revenue Distribution

FY 2012 Approved Budget

The pie chart below shows the distribution of estimated General Fund revenues for FY 2012 ($559.7 million), excluding the $7,161,137 appropriation from fund balances.



Summary of Budgeted General Fund Revenues and Other Financing Sources

	FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved
General Fund				
General Property Tax Revenue				
Real property tax	302,666,192	296,237,904	311,191,570	321,674,774
Personal property tax	32,923,178	32,300,000	34,600,000	34,600,000
Penaties and Interest	1,631,548	1,870,000	1,870,000	1,870,000
Total general property tax revenue	*337,220,917*	*330,407,904*	*347,661,570*	*358,144,774*
Other local tax revenue				
Local sales tax	22,744,483	23,500,000	23,700,000	24,200,000
Utility tax	10,462,233	10,500,000	10,900,000	11,200,000
Business licenses	30,295,624	30,200,000	29,250,000	31,825,000
Motor vehicle licenses	3,172,254	3,200,000	3,200,000	3,200,000
Recordation	3,313,547	3,800,000	3,800,000	3,800,000
Cigarette	2,910,382	2,900,000	2,900,000	2,900,000
Transient Lodging	10,824,410	11,100,000	11,600,000	12,500,000
Restaurant food	14,908,999	15,400,000	15,700,000	16,300,000
Admissions	1,125,172	1,200,000	1,100,000	1,100,000
Communications service	11,315,542	11,600,000	11,600,000	11,600,000
Other miscellaneous	3,298,705	3,030,000	2,730,000	2,705,000
Total other local tax revenues	*114,371,352*	*116,430,000*	*116,480,000*	*121,330,000*
Non-tax revenue				
Licenses, permits, and fees	4,811,587	1,815,396	1,986,975	2,049,975
Fines forfeitures	3,941,372	4,646,020	4,494,000	4,764,000
Use of money and property	3,033,638	4,010,000	3,330,000	3,570,000
Charges for services	13,803,578	14,888,916	14,425,471	14,709,303
Intergovernmental revenues (PPTRA)	23,578,531	23,578,531	23,578,531	23,578,531
Intergovernmental revenues	28,887,380	28,105,068	29,305,308	29,398,125
Miscellaneous	787,962	783,700	763,000	762,000
Total non-tax revenue	*78,844,048*	*77,827,631*	*77,883,285*	*78,831,934*
Total General Fund Revenues	**530,436,316**	**524,665,535**	**542,024,855**	**558,306,708**
Other financing sources (uses)				
Approprations from Fund Balances				
City Fund Balance prior year surplus	-	3,600,000	3,600,000	5,161,137
City Fund Balance FY 2010 surplus		1,144,291	1,144,291	2,000,000
City Fund Balance reducing cont reserves		755,000	755,000	
Sewer Fund	1,301,560	1,200,361	1,200,361	1,394,903
Transfer from liquidated special revenue acct.		246,352	246,352	
Total Fund Balance Appropriations	*1,301,560*	*6,946,004*	*6,946,004*	*8,556,040*
Total General Fund Revenues and Other Sources	**531,737,876**	**531,611,539**	**548,970,858**	**566,862,748**

Significant Changes in Fees, Fine, and Service Charges

FY 2011 - FY 2012

The following departments reviewed all their fees for possible changes during the FY 2012 budget cycle: Clerk of Courts, Code Administration, Finance, General District Court, General Services, DHS, Mental Health, Police, Recreation, Sheriff, and T&ES. The residential refuse fee collection was also reviewed.

Although a small number of fee increases were proposed during this review (totaling less than $100,000 in additional General Fund Revenue), the approved budget includes none of them this year. During the next year, we will continue our periodic review of the need for these fee increases and others as we continue our disciplined process of ensuring that fees, fines, and service charges are kept current as inflation and City costs to be recovered change.

Real Property Tax Revenues

FY 2012 Approved $315.2 million
57.5% of General Fund Revenues

FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj. '11 to '12
$302,666,192	$296,237,904	$311,191,570	$321,674,774	3.4%

Average Annual Increases through FY 2010

	5 years	10 years	15 years
Nominal Increase	5.4%	7.8%	6.7%
Inflation Adjusted Increase	3.9%	5.3%	4.2%

Background

The General Fund budget reflects a CY 2011 and CY 2012 Real Property Tax Rate of 99.3 cents per $100, an increase of 2.0 cents over CY 2010, of 2.2 cents are reserved for transportation improvements and 0.5 cents are dedicated for 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.

The chart below shows the tax rate and other real property tax revenues since 2008.

Calendar Year	Tax Rate Per $100	Changes
2008	.845	One cent of real estate tax dedicated for affordable housing. One percent of real estate tax dedicated for open space.
2009	.903	Affordable housing dedication reduced to 0.9 cents. Open space dedication reduced to 0.3 percent.
2010	.978	Affordable housing dedication reduced to 0.6 cents. Open space dedication of 0.3 percent continues. 0.5 cents dedicated for storm water infrastructure improvements.
2011	.998	Affordable housing dedication of 0.6 cents continues. 0.3 percent open space dedication continues. 0.5 cent storm water dedication continues. 2.2 cents reserved for transportation improvements.

As detailed in the Calendar Year 2011 Real Property Assessment Report, which is prepared by the Department of Real Estate Assessments, the total 2011 (calendar year) locally assessed tax base is approximately $31.8 billion, an increase of $1.0 billion , or 3.32% , as compared to the CY 2010 equalized tax base and 2.65% compared to the initial CY 2010 estimates. Including Public Service Corporations and railroad real property which are assessed by the State, the total real property tax base has increased to approximately $32.6 billion, an increase of $1.0 billion, or 3.1% compared CY 2010 equalized base and 2.55% compared to the initial CY 2010 estimates. The total increase of $1.0 billion included $126.0 million in new growth, including $75.7 million in new residential growth and $50.3 million in new commercial growth. The reassessments of existing properties increased $0.9 billion. Existing commercial real property increased $0.8 billion; the value of existing residential real property increased by $0.1 billion.

General Fund Real Property tax revenues for the first half of FY 2012 (the second half of calendar year 2011) are based on the 2011 real property assessment, a tax rate of $0.993 and a 49.25 percent collection rate for the second half of the 2011 tax levy. Real property tax revenues for the second half of FY 2012 (the first half of calendar year 2012) assume an increase of 2.73% in real property assessments in 2012 and no change in the tax rate or collection rate. This projection is a best mid-point estimate based on a stable residential real estate market, a modestly improving commercial real estate market, and limited new construction. (See the Statement of Estimated Real Property Tax Revenues following this summary for calculations.)

In December, 2010, City Council approved the Tier I Special Services Tax District for Land Bay F, G, and H and the multi-family portion of Land Bay I in Potomac Yards. The Tax District will help providing funding for improvements in Potomac yards, including the development of a metro rail station in Potomac Yards. The Tier I district currently includes property worth approximately $255.2 million.

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.

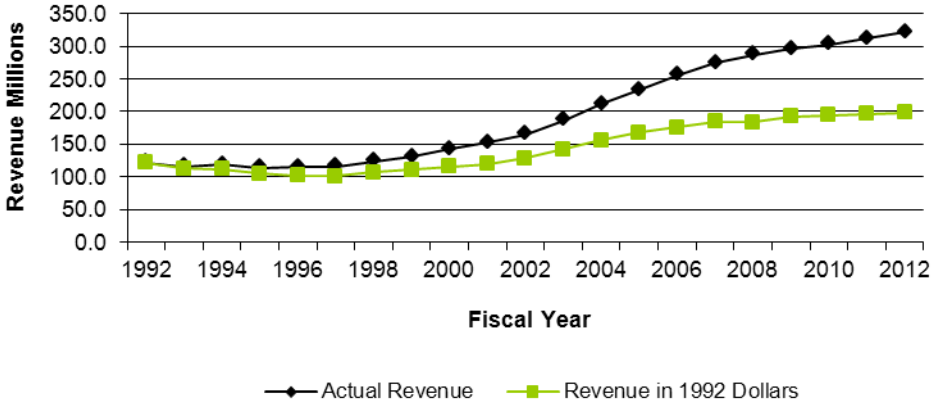
Senior Citizens and Disabled Tax Relief, CY 2006 – CY 2012 (estimated)

2006	2007	2008	2009	2010	2011(est)	2012(est)
$3,317,005	$3,375,000	$3,444,095	$3,424,262	$3,381,213	$3,400,000	$3,400,000

Legislative Authority

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

Real Property Tax Revenue FY 1992 - Approved FY 2012



City of Alexandria, Virginia

STATEMENT OF ESTIMATED REAL PROPERTY TAX REVENUES

For the fiscal years ending June 30, 2011 and June 30, 2012

	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 2011							
Second half tax year 2010							
Locally assessed real property	11/15/2010	30,935,592	0.973	301,003,310	49.25%	148,244,130	1,523,578
Non-locally assessed property	11/15/2010	883,390	0.973	8,595,385	49.90%	4,289,097	44,081
Total second half tax year 2010		*31,818,982*		*309,598,695*		*152,533,227*	*1,567,659*
First half tax year 2011							
Locally assessed real property	6/15/2011	31,787,205	0.993	315,646,946	49.25%	155,456,121	1,565,520
Non-locally assessed property	6/15/2011	844,746	0.993	8,388,328	49.50%	4,152,222	41,815
Total first half tax year 2011		*32,631,951*		*324,035,273*		*159,608,343*	*1,607,335*
Total fiscal year 2011 revenue						**312,141,570**	**3,174,994**
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						**310,241,570**	
Fiscal Year 2012							
Second half tax year 2011							
Locally assessed real property	11/15/2011	31,787,205	0.993	315,646,946	49.25%	155,456,121	1,565,520
Non-locally assessed property	11/15/2011	844,746	0.993	8,388,328	49.50%	4,152,222	41,815
Total second half tax year 2010		*32,631,951*		*324,035,273*		*159,608,343*	*1,607,335*
First half tax year 2012							
Locally assessed real property	6/15/2012	32,661,353	0.993	324,327,235	49.25%	159,731,163	1,608,572
Non-locally assessed property	6/15/2012	861,641	0.993	8,556,095	49.50%	4,235,267	42,651
Total first half tax year 2012		*33,522,994*		*332,883,330*		*163,966,431*	*1,651,223*
Total fiscal year 2012 revenue						**323,574,774**	**3,258,558**
Less projected senior citizen and disability tax relief						-3,400,000	
Plus delinquent FY 2011 and prior year real estate tax revenues collected in FY 2012						1,500,000	
Total FY 2012 revenue after adjustments						**321,674,773**	

*** Rate does not include 0.5 cent non-General Fund dedication for stormwater management improvements.**

Real Estate Assessments by Calendar Year

(Amounts in Thousands)

	2000	2001	2002	2003	2004	2005
Residential Single Family	5,119,264	5,830,209	6,791,096	8,361,631	9,727,249	11,604,207
Residential Condominium	1,597,678	1,743,688	2,098,194	2,830,219	3,518,100	4,668,117
Commercial Multi-Family	1,584,496	1,734,225	2,004,540	2,264,921	2,570,652	3,088,102
Office/Retail Property	3,744,874	4,061,051	4,155,509	4,623,100	5,447,070	6,499,398
Other Commercial	608,320	598,139	421,220	464,500	549,565	726,886
Public Service Corporation	640,676	665,038	662,430	681,555	76,860	772,941
Total	13,295,308	14,632,350	16,132,989	19,225,926	21,889,496	27,359,651
Residential Single Family	38.5%	39.8%	42.1%	43.5%	44.4%	42.4%
Residential Condominium	12.0%	11.9%	13.0%	14.7%	16.1%	17.1%
Commercial Multi-Family	11.9%	11.9%	12.4%	11.8%	11.7%	11.3%
Office/Retail Property	28.2%	27.8%	25.8%	24.0%	24.9%	23.8%
Other Commercial	4.6%	4.1%	2.6%	2.4%	2.5%	2.7%
Public Service Corporation	4.8%	4.5%	4.1%	3.5%	0.4%	2.8%
Total	100%	100%	100%	100%	100%	100%
Residential	50.5%	51.8%	55.1%	58.2%	60.5%	59.5%
Commercial	49.5%	48.2%	44.9%	41.8%	39.5%	40.5%

Sources: Assessment Values are from the 2000-2011 Real Property Assessment Reports.

Real Estate Assessments by Calendar Year

(Amounts in Thousands)

	2006	2007	2008	2009	2010	2011
Residential Single Family	13,840,915	13,810,784	13,770,377	13,343,094	12,884,281	13,064,551
Residential Condominium	6,490,841	6,394,580	6,252,379	5,648,101	5,233,544	5,186,478
Vacant Residential*			116,858	161,323	153,080	179,702
Commercial Multi-Family	3,378,614	4,102,178	4,383,780	4,443,230	4,101,241	4,483,882
Office/Retail Property	7,565,870	8,386,548	9,165,161	9,001,670	7,970,599	8,433,635
Other Commercial	850,487	694,879	522,208	489,796	423,355	438,957
Public Service Corporation	779,992	854,062	892,054	876,985	883,390	844,746
Total	32,906,719	34,243,031	35,102,817	33,964,198	31,649,490	32,631,952
Residential Single Family	42.1%	40.3%	39.2%	39.3%	40.7%	40.0%
Residential Condominium	19.7%	18.7%	17.8%	16.6%	16.5%	15.9%
Vacant Residential				0.5%	0.5%	0.6%
Commercial Multi-Family	10.3%	12.0%	12.5%	13.1%	13.0%	13.7%
Office/Retail Property	23.0%	24.5%	26.1%	26.5%	25.2%	25.8%
Other Commercial	2.6%	2.0%	1.5%	1.4%	1.3%	1.3%
Public Service Corporation	2.4%	2.5%	2.5%	2.6%	2.8%	2.6%
Total	100%	100%	100%	100%	100%	100%
Residential	61.8%	59.0%	57.0%	56.4%	57.7%	56.5%
Commercial	38.2%	41.0%	42.6%	43.6%	42.3%	43.5%

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

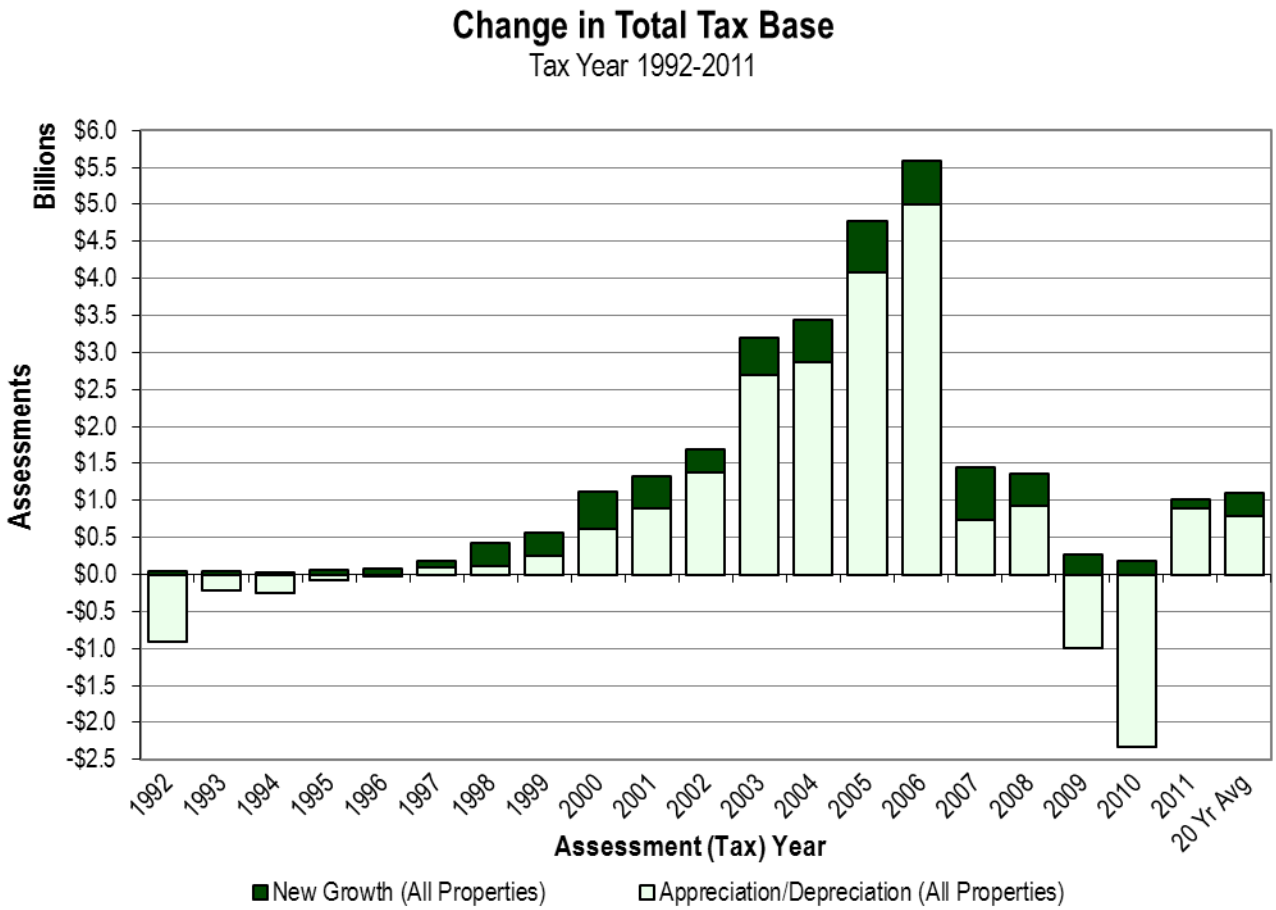
Sources: Assessment Values are from the 2000-2011 Real Property Assessment Reports.

2010 data has been revised from the FY 2011 document and reflects equalized data as of 12/31/2010.
2011 figures are estimated.

Real Property Tax Base

Change in Total Tax Base Years 1992-2011

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 years 2001 to 2006, appreciation significantly exceeded the value of new construction. The residential real estate market slowed in 2007, and the commercial real estate market followed in 2008. After two consecutive years of declines, growth in the tax base has resumed, though it is apparent from the graph that new construction is at its lowest since the mid-1990's.



Real Estate Tax Rates

Regional Tax Rates Tax Years 1986-2011 (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.

Blended Tax Rates for Residential Properties (by jurisdiction)

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
2008	0.845	0.848	0.92	1.14	0.97
2009	0.903	0.875	1.050	1.245	1.291
2010	0.978	0.958	1.121	1.3	1.3146
2011	0.998	0.958	1.086	1.285	1.2806

* The Alexandria rate includes a $0.022 reservation for transportation improvements, a $0.007 dedication for affordable housing, a $0.005 dedication for stormwater improvements, and a 0.3 percent dedication for open space.

** The Arlington rate also adds $0.125 on commercial properties for transportation purposes for a total commercial tax rate of $1.083.

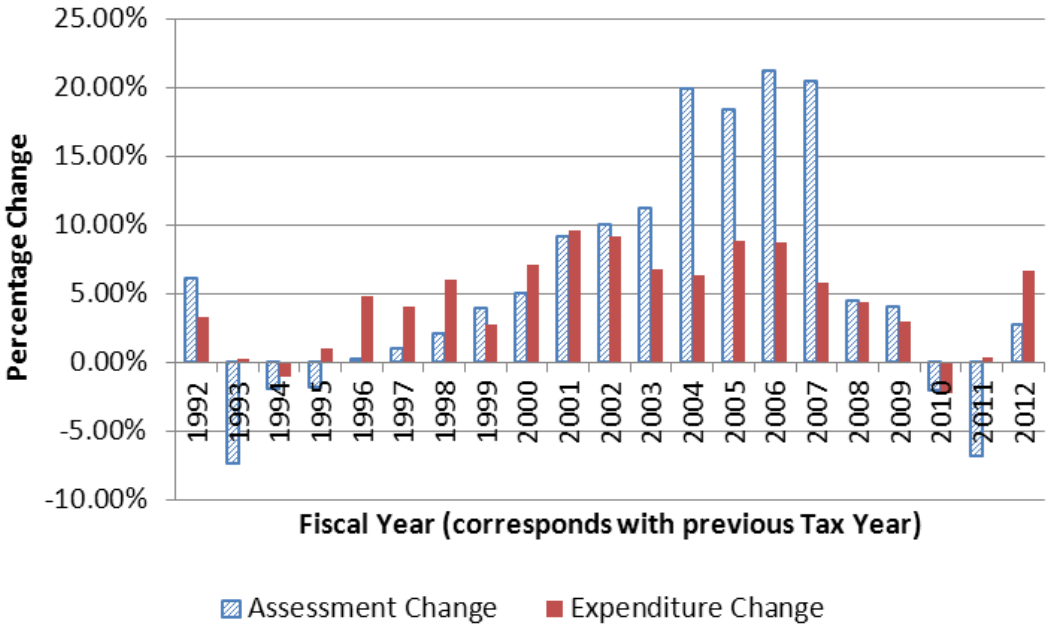
** The Fairfax County rate includes a base rate of $1.07, a county-wide stormwater service district rate of $0.015 and a county-wide integrated pest management system rate of $0.001. Fairfax County also add $0.11 on commercial properties for transportation for a total commercial property tax rate of $1.196.

*** The Prince William rate includes a base rate of $1.204, two special levies of $0.0741 that are levied throughout the County for fire and rescue service, and a county-wide gypsy moth suppression levy of $0.0025.

Real Property Assessments Compared to General Fund Expenditures

Fiscal Years 1992-2012

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 1993 to 1994 as the City's tax base declined, overall spending declined as well. History repeated itself when, as a result of declines in the City's real estate assessments, City expenditures declined in FY 2010 and are expected to be flat in FY 2011. Since 2002, the average annual appreciation of the tax base (CY 2002 – CY 2011) is 9.3%. This is compared to an average annual increase in the City's General Fund amended operating budget (FY 2003 – FY 2012) of 4.9%. The City's Proposed General Fund Operating budget including the School transfer is budgeted to increase 6.6% in FY 2012.



Personal Property Tax

FY 2012 Approved $58.2 million ($34.6 million local/$23.6 million Virginia car tax reimbursement)

10.3% of General Fund Revenues (6.1% local/4.2% Virginia reimbursement)

FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj. '11 to '12
$56,501,709	$55,878,531	$57,278,531	$58,178,531	1.6%

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 2010, the assessed value of personal property in the City is approximately $1.33 billion, of which $904 million is individual vehicle personal property.

Vehicular Personal Property Tax

	FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj. '11 to '12
Personal Property Tax	$14,450,319	$14,200,000	$16,700,000	$16,700,000	0.0%
State Reimbursement	*$23,578,531*	*$23,578,531*	*$23,578,531*	*$23,578,531*	*0.0%*
Total	$38,028,850	$37,778,531	$40,278,531	$40,278,531	0.0%

Average Annual Increases through FY 2010

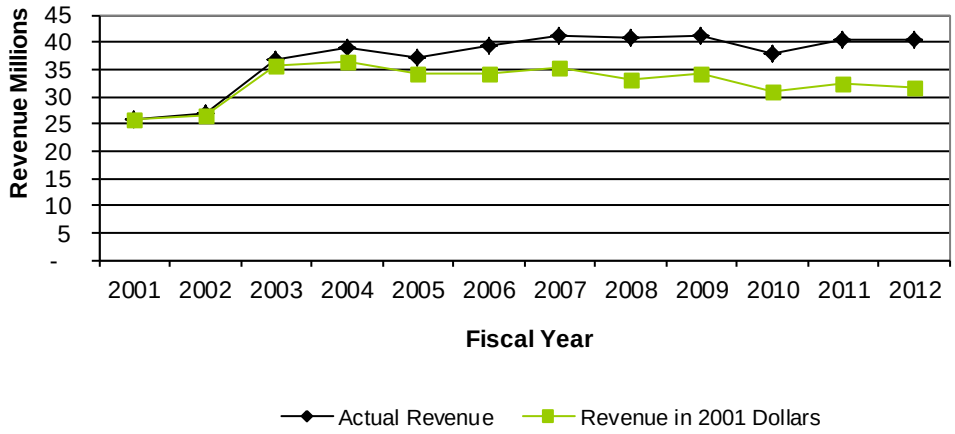
	5 years	10 years	15 years
Nominal Increase	2.0%	NA	NA
Inflation Adjusted Increase	0.6%	NA	NA

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. 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.) 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%. In CY 2010, it was 69%.

Revenues projected for FY 2011 are based on actual revenues through March 2011. For FY 2012, revenues from vehicular personal property are expected to remain flat.

Vehicular Personal Property Tax Revenue including PPTRA

FY 2001 – FY 2012 Approved



Business Personal Property Tax

FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj. '11 to '12
$16,666,634	$16,700,000	$16,900,000	$16,900,000	+0.0%

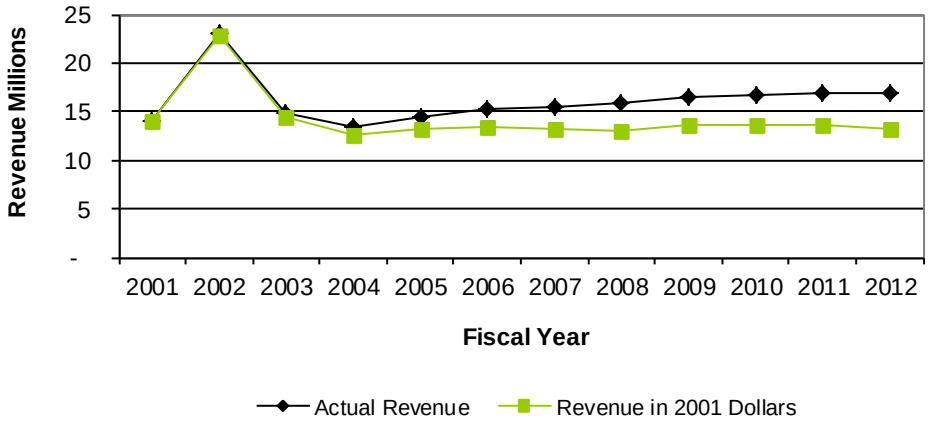
Average Annual Increases through FY 2010

	5 years	10 years	15 years
Nominal Increase	2.7%	NA	NA
Inflation Adjusted Increase	1.2%	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 2011 are based on collections through the March, 2011. Business personal property tax collections are expected to be flat in FY 2012 due to continuing weakness in the economy.

Business Personal Property Tax FY 2001 – FY 2012 Approved



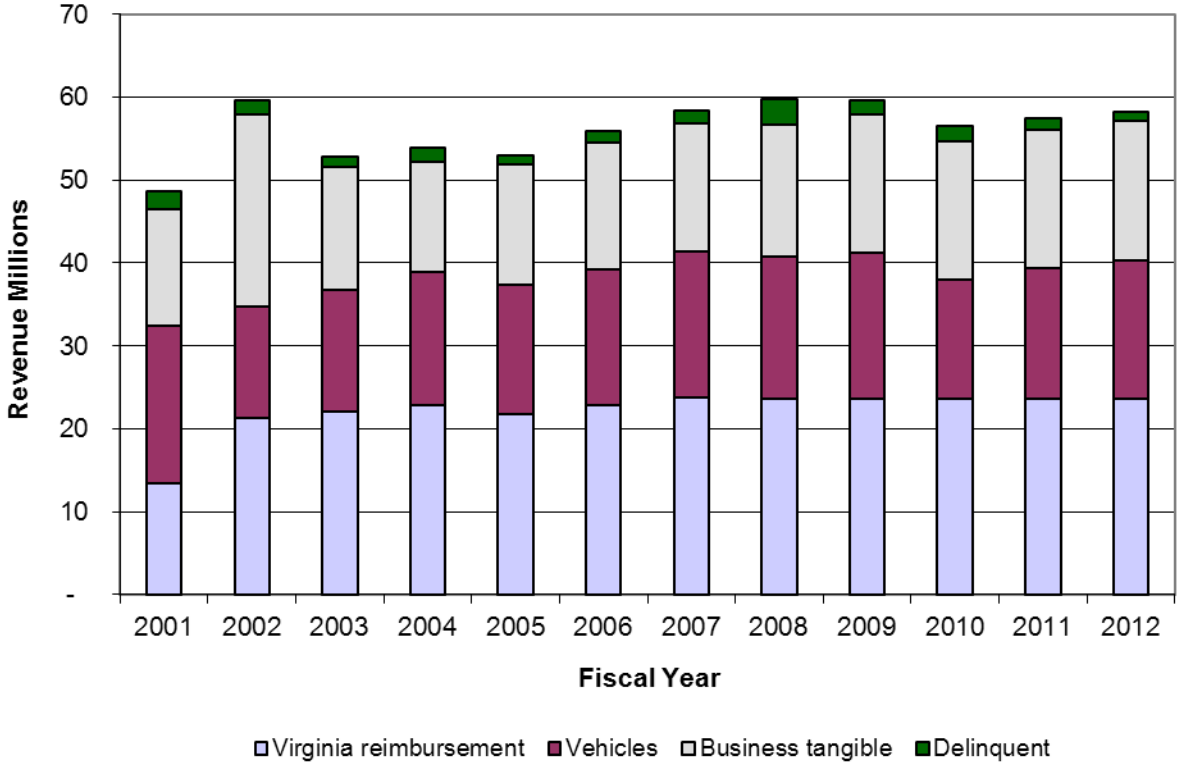
Legislative Authority

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 2012 of $57,678,531 include the PPTRA reimbursement from the State (41%), vehicular personal property (28%), business personal property (29%), and delinquencies (2%). For budgeting purposes, the PPTRA reimbursement is considered an intergovernmental revenue.

Personal Property Tax Revenue

By Source, Fiscal Year 2001 – 2012 Approved



Intergovernmental Revenues

FY 2012 Approved $53.0 million

9.3% of General Fund Revenues

FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj. '11 to '12
$52,465,911	$51,683,599	$52,402,739	$52,976,656	0.2%

Average Annual Increases through FY 2010

	5 years	10 years	15 years
Nominal Increase	2.3%	10.5%	18.6%
Inflation Adjusted Increase	-0.1%	6.2%	11.0%

Background

General Fund Intergovernmental Revenues include state and federal aid that are 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 2011 and FY 2012, 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.

State intergovernmental revenues projected for FY 2011 and FY 2012 are based on Virginia's 2010-2012 biennium budget. The largest sources of intergovernmental revenue are the Personal Property Tax (Car Tax) reimbursement discussed in the previous section (45.0%), Compensation Board Revenue (13.2%), State Aid for Road Maintenance (12.7%), and the Federal Per Diem reimbursement for federal prisoners (12.7%).

Intergovernmental Revenues

	FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved
STATE AID				
HB 599 (law enforcement aid)	$ 5,642,553	$ 5,575,836	$ 5,576,263	$ 5,380,536
Personal Property Tax Reimbursement	23,578,531	23,578,531	23,578,531	23,578,531
Compensation Board Reimbursements for Sheriff and Other Constitutional Officers	5,907,176	6,841,722	6,808,255	6,889,502
Compensation Board Reimbursements for Treasury & Revenue Administration	102,044	473,213	473,213	492,674
State Prisoner Per Diem	563,230	515,733	515,733	462,272
State Aid for Road Maintenance	6,392,702	6,392,702	6,625,768	6,625,769
Other State Aid	1,474,963	1,281,746	1,380,246	1,380,246
Less Other Reduction in State Aid	0	-1,311,872	-1,280,514	-1,280,514
TOTAL STATE AID	$ 43,661,199	$ 43,347,611	$ 43,677,495	$ 43,529,016

	FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved
FEDERAL AID				
Federal Prisoner Per Diem	$ 6,616,847	$ 6,518,900	$ 7,000,000	$ 6,735,337
State Criminal Alien Assistance Program	176,979	160,000	155,604	175,000
Build America Bonds Subsidy	418,858	833,088	1,226,740	1,713,303
Other Federal Aid (Including indirect costs recovered from federal grants)	1,592,027	824,000	824,000	824,000
TOTAL FEDERAL AID	$ 8,804,711	$ 8,335,988	$ 9,206,344	$ 9,447,640
TOTAL INTERGOVERNMENTAL AID	$ 52,465,910	$ 51,683,599	$ 52,883,839	$ 52,976,656

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 across the board beginning in the FY 2010 and continuing through to FY 2012. The City of Alexandria's share of the reduction is expected to be approximately $1.3 million in its FY 2012 budget. The City is allowed to choose the revenue categories in which the reductions are applied. In FY 2011, the City chose to allocate its reduction across all categories of State aid except HB599 Aid.

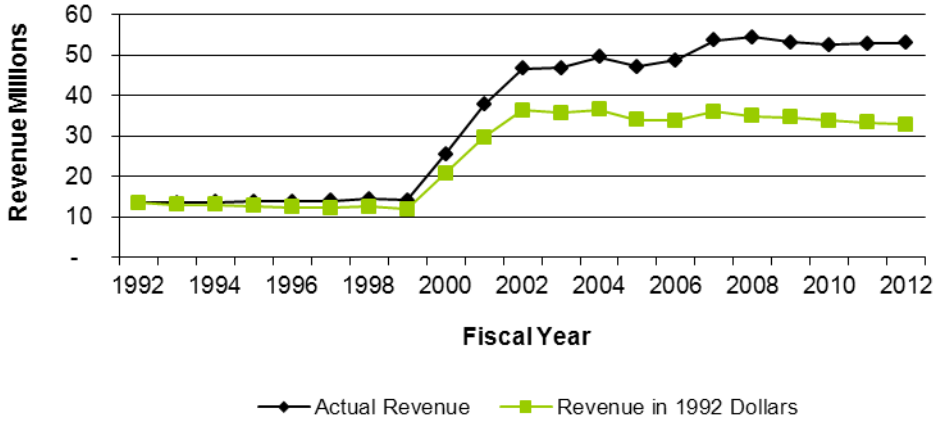
Federal Prisoner Per Diem. The City receives per diem compensation from the Federal Government for federal prisoners held in custody in the Alexandria Detention Center.

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

Build American Bonds Subsidy. The City receives a reimbursement from the federal government for taxable bonds (in lieu of tax exempt bonds) issued in June 2009 and June 2010. The subsidy is equal to 35% of the debt service costs of the bonds.

Intergovernmental Revenues

Actual 1992 – Approved 2012



Business License Taxes

FY 2012 Approved $31.8 million

5.6% of General Fund Revenues

FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj. '11 to '12
$30,295,624	$30,200,000	$29,250,000	$31,825,000	+8.8%

Average Annual Increases through FY 2010

	5 years	10 years	15 years
Nominal Increase	2.4%	5.9%	8.5%
Inflation Adjusted Increase	0.0%	2.6%	3.9%

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 .0005 (wholesale merchants) 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.

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

Revenues projected for FY 2011 are based on collections through December 2010 and are reduced by a significant refund of $2.2 million expected in FY 2011. For FY 2012, it is expected that this revenue will increase as the economy grows modestly.

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 1992 – Approved FY 2012

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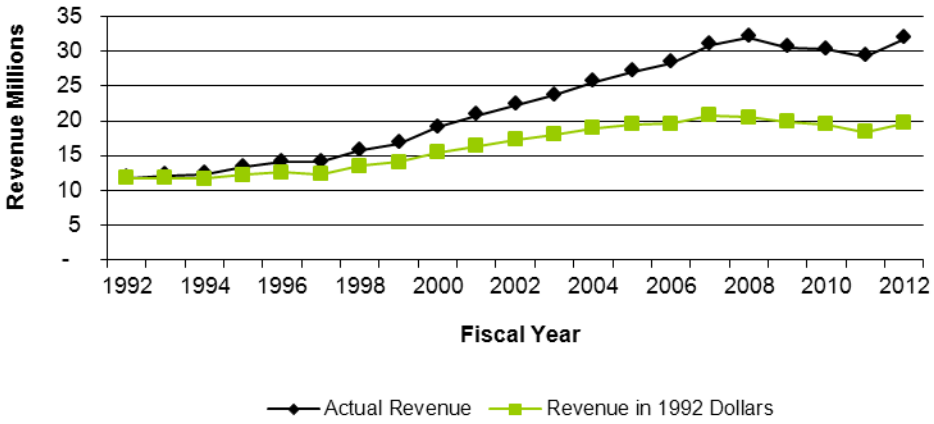


Sales Tax Revenues

FY 2012 Approved $24.2 million

4.3% of General Fund Revenues

FY 2010 Actuals	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj. '11 to '12
$22,744,483	$23,500,000	$23,700,000	$24,200,000	2.1%

Average Annual Increases through FY 2010

	5 years	10 years	15 years
Nominal Increase	-0.9%	1.5%	3.2%
Inflation Adjusted Increase	-3.0%	-0.9%	0.2%

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.

Declines from the peak in FY 2007 are partly due to refunds to neighboring jurisdictions of taxes incorrectly attributed by the state (which collects this tax) to Alexandria. Declines are also due to the recession starting in late FY 2008 and continuing through FY 2009.

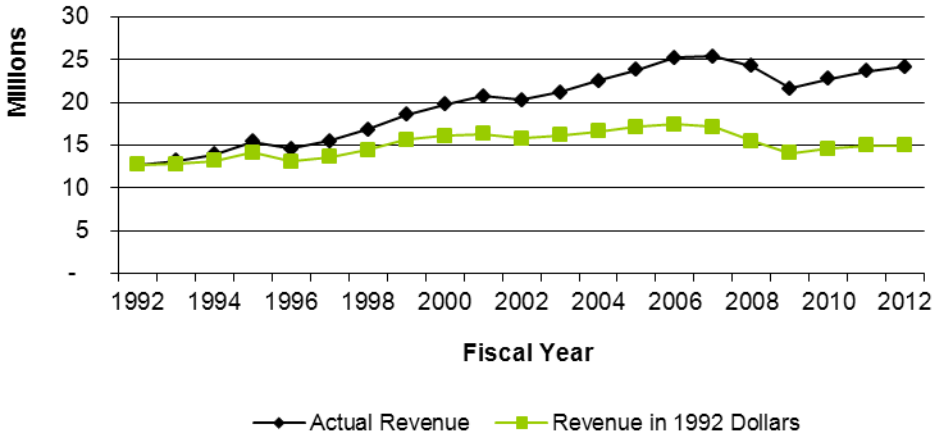
Revenues projected for FY 2011 are based on actual revenues through the first nine months of FY 2011. It is expected that sales tax revenues will increase moderately at about the long-term average in FY 2012 due to continuing economic growth.

Legislative Authority

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

Sales Tax Revenue

Actual FY 1992 – Approved FY 2012



Restaurant Meals Tax Revenues

FY 2012 Approved $16.3 million

2.9% of General Fund Revenues

FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj. '11 to '12
$14,908,999	$15,400,000	$15,700,000	$16,300,000	3.8%

Average Annual Increases through FY 2010

	5 years	10 years	15 years
Nominal Increase	11.1%	8.8%	9.9%
Inflation Adjusted Increase	7.7%	4.9%	4.9%

Background

Alexandria's restaurant meals tax was increased from 3% to 4% in FY 2009. The tax is in addition to a 5% sales tax (4% State sales tax and 1% local option). In FY 2010, approximately 82% of the meals tax came from the sale of food within a restaurant or bar; 18% came from sales of alcohol.

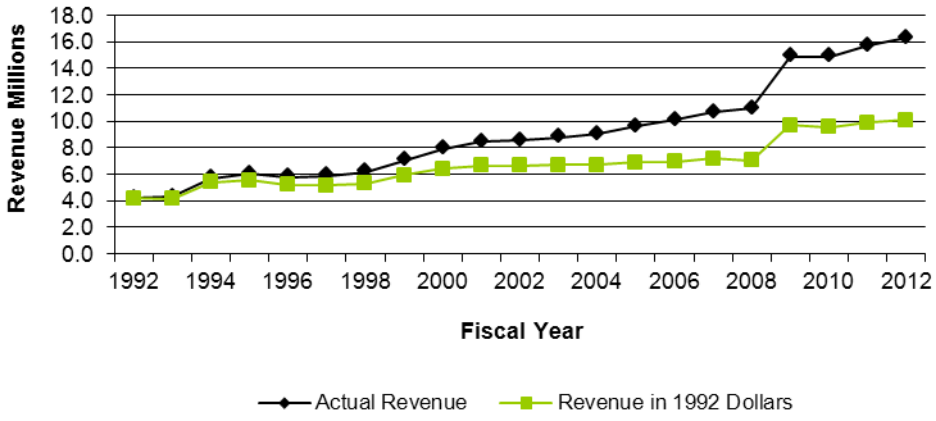
Revenues projected for FY 2011 are based on actual revenues through the first nine months of FY 2011. For FY 2012, it is expected that collections will increase fairly robustly as the City's economy and tourist sector continue to recover.

Legislative Authority

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

Restaurant Meals Tax Revenue

Actual FY 1992 – Approved FY 2012



Transient Lodging Tax Revenues

FY 2012 Approved $12.5 million

2.2% of General Fund Revenues

FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj.'11 to '12
$10,824,410	$11,100,000	$11,600,000	$12,500,000	7.8%

Average Annual Increases through FY 2010

	5 years	10 years	15 years
Nominal Increase	10.1%	10.7%	19.4%
Inflation Adjusted Increase	6.9%	6.4%	11.6%

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.

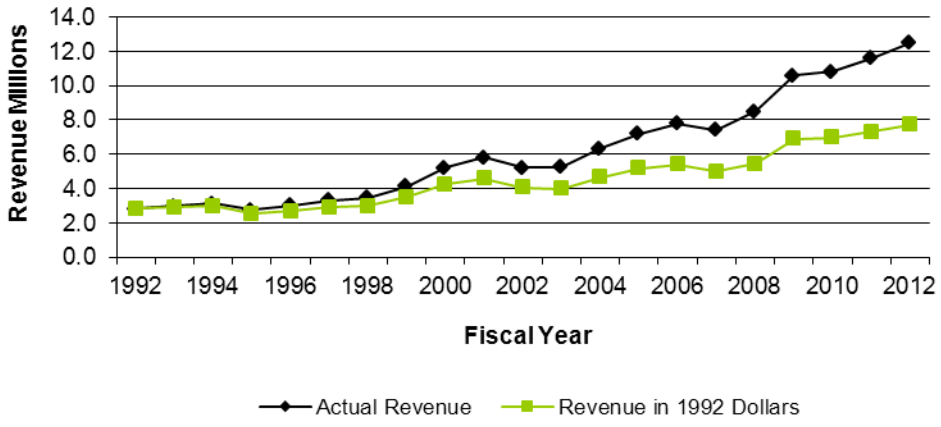
Revenues projected for FY 2011 are based on actual revenues through the first nine months of FY 2011. The City's hotel occupancy rates have increased substantially compared to last year and room rates are flat or up slightly. For FY 2011, it is expected that demand and revenue per room will increase significantly as the economy and tourism industry continue to recover and one new hotel opens.

Legislative Authority

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

Transient Lodging Tax Revenue

Actual FY 1992 – Approved FY 2012



Communications Sales and Use Tax

FY 2012 Approved $11.6 million

2.0% of General Fund Revenues

FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj. '11 to '12
$11,315,542	$11,600,000	$11,600,000	$11,600,000	0.0%

Average Annual Increases through FY 2010

	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. If total Communications Taxes increase statewide, the City would receive 2.6% of any new tax revenues. The same is true if taxes decline. Revenues projected in FY 2011 are based on revenues collected through the first eight months of FY 2011. There has been no growth in this revenue source since its inception in FY 2007, and revenues are expected to be flat in FY 2012.

Utility Tax Revenues

FY 2012 Approved $11.2 million

2.0% of General Fund Revenues

FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj. '11 to '12
$10,462,233	$10,500,000	$10,900,000	$11,200,000	2.8%

Average Annual Increases through FY 2010

	5 years	10 years	15 years
Nominal Increase	-8.3%	-2.9%	-1.4%
Inflation Adjusted Increase	-9.5%	-4.4%	-3.0%

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 2012 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.

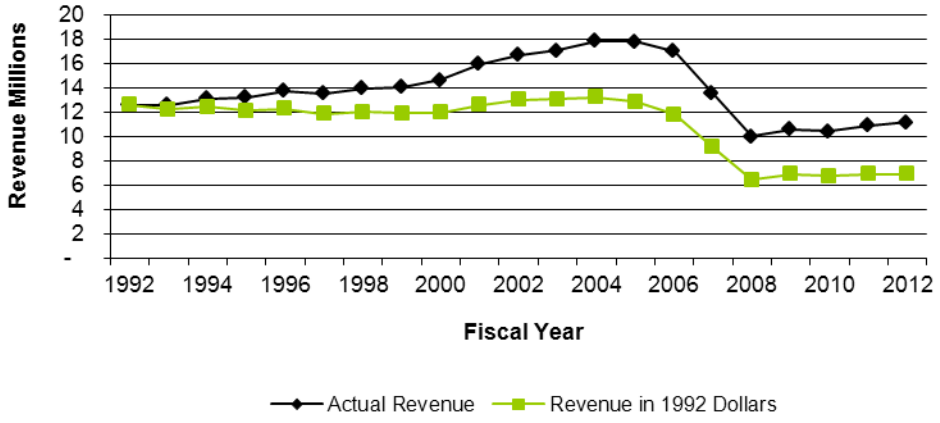
Revenues projected for FY 2011 are based on actual revenues from water, natural gas, and electricity through the first nine months of FY 2011. The decrease in utility revenues reflected in the "Average Annual Increases through FY 2010" table is due to the exclusion of landline telephone service in FY 2008, now included in the Communications Sales and Use tax. This revenue category is expected to increase at a little above 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 1992 – Approved FY 2012



Motor Vehicle License Revenues

FY 2012 Approved $3.2 million

0.6% of General Fund Revenues

FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj. '11 to '12
$3,172,254	$3,200,000	$3,200,000	$3,200,000	0.0%

Average Annual Increases through FY 2010

	5 years	10 years	15 years
Nominal Increase	5.2%	3.9%	3.1%
Inflation Adjusted Increase	3.7%	1.4%	0.7%

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 targeted to transportation purchases, namely the support of debt service to pay for Washington Metropolitan Area Transit Authority (WMATA) capital projects.

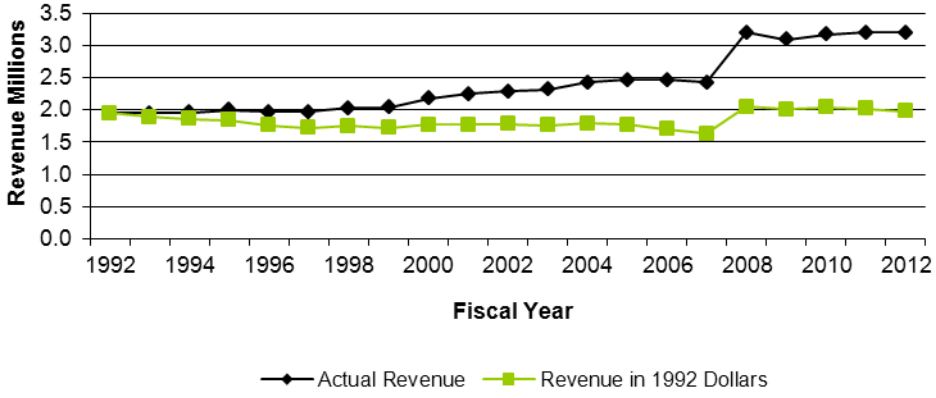
Revenues projected for FY 2011 are based on actual collections the first six months of the year. For FY 2012, it is expected that this revenue will remain flat as the number of vehicles in the City is not expected to change.

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 1992 – Approved FY 2012



Recordation Tax Revenues

FY 2012 Approved $3.8 million

0.7% of General Fund Revenues

FY 2010 Actuals	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj. '11 to '12
$3,312,547	$3,800,000	$3,800,000	$3,800,000	0.0%

Average Annual Increases through FY 2010

	5 years	10 years	15 years
Nominal Increase	-14.5%	6.8%	9.3%
Inflation Adjusted Increase	-15.7%	4.4%	6.7%

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.

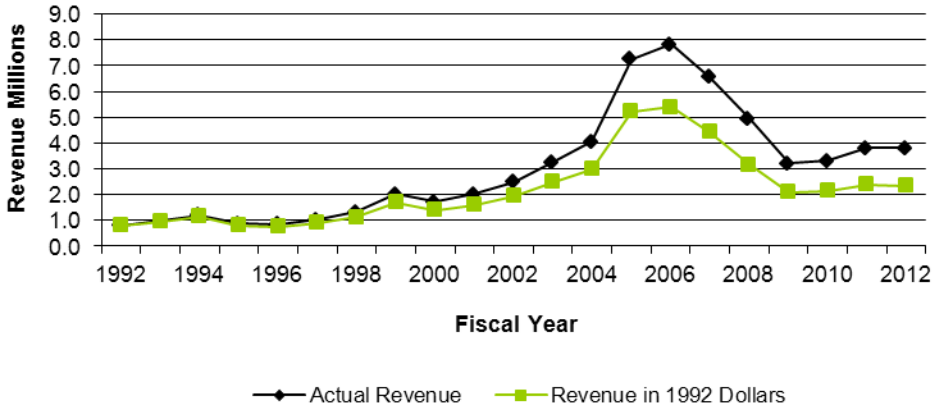
Revenues projected for FY 2012 are based on actual revenues through the first nine months of FY 2011. For FY 2012, it is expected that this revenue will not change due to the continuing sluggish real estate market in Alexandria.

Legislative Authority

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

Recordation Tax Revenue

Actual FY 1992 – Approved FY 2012



Cigarette Tax Revenues

FY 2012 Approved $2.9 million

0.5% of General Fund Revenues

FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj. '11 to '12
$2,910,382	$2,900,000	$2,900,000	$2,900,000	0.0%

Average Annual Increases through FY 2010

	5 years	10 years	15 years
Nominal Increase	5.0%	5.9%	4.9%
Inflation Adjusted Increase	3.5%	3.4%	2.5%

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.

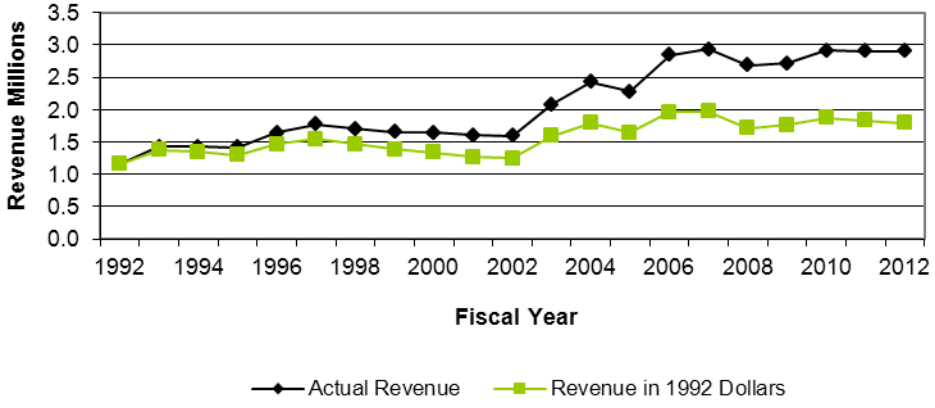
Revenues projected for FY 2011 are based on actual revenues through the first nine months of FY 2011. For FY 2012, it is expected that this revenue will remain flat based on stable cigarette purchases.

Legislative Authority

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

Cigarette Tax Revenue

Actual FY 1991 – Approved FY 2012



Charges for Services

FY 2012 Approved $14.7 million
2.7% of General Fund Revenues

FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj. '11 to '12
$13,803,578	$14,888,916	$14,425,471	$14,709,303	2.0%

This category includes the refuse user charge ($5.9 million in FY 2012) and parking meter receipts ($2.4 million in FY 2012). 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. This category is expected to increase primarily because of increases in collections from parking meters. No increases are proposed in any rates used to charge for services.

Licenses, Permits, and Fees

FY 2012 Approved $2.1 million
0.4% of General Fund Revenues

FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj. '11 to '12
$4,811,587	$1,815,396	$1,986,975	$2,049,975	3.2%

This category includes Taxi Fees ($0.3 million), and Fire Retesting Program fees ($0.6 million). The category decreased between FY 2010 and FY 2011 because Code Administration fees moved out of the General Fund. Beginning in FY 2011, departments were required to review all of their fees no more than once every three years. No increases are proposed in any type of licenses, permits, and fees.

Revenues from the Use of Money and Property

FY 2012 Approved $3.6 million
0.7% of General Fund Revenues

FY 2010 Actuals	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj. '11 to '12
$3,033,638	$4,010,000	$3,330,000	$3,570,000	7.2%

This category includes interest on General Fund investments (budgeted at $1.9 million in FY 2012), and Parking Garage revenues (budgeted at $1.9 million in FY 2012). The increase is due to the expectations that interest rates on General Fund investments will increase in FY 2012.

Fines and Forfeitures

FY 2012 Approved $4.8 million
0.9% of General Fund Revenues

FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj. '11 to '12
$3,941,372	$4,646,020	$4,494,000	$4,764,000	6.0%

This category includes parking fines (budgeted in FY 2012 at $3.4 million), and court fines (budgeted in FY 2012 at $1.0 million). This category is expected to increase as the Red Light Camera Program is expected to begin generating revenues in FY 2012. No increases in the amounts of fines and forfeitures are proposed.

Other Miscellaneous Tax Revenues

FY 2012 Approved $2.7 million
0.5% of General Fund Revenues

FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj. '11 to '12
$3,298,705	$3,030,000	$2,730,000	$2,705,000	-0.9%

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 decrease modestly in the State's telecommunications tax due to private provider rate changes.

Admissions Tax

FY 2012 Approved $1.1 million
0.2% of General Fund Revenues

FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj. '11 to '12
$1,125,172	$1,200,000	$1,100,00	$1,100,000	0.0%

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. Collections are anticipated to remain flat in 2012 as a result of stable movie and theater attendance.

Miscellaneous Non-Tax Revenues

FY 2012 Approved $0.8 million
0.1% of General Fund Revenues

FY 2010 Actual	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved	% Change Proj. '11 to '12
$787,962	$783,700	$763,000	$762,000	-0.1%

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 2012 Approved $8.6 million

	FY 2010 Actuals	FY 2011 Approved	FY 2011 Projected	FY 2012 Approved
City Fund Balance Prior Year Surplus	NA	$3,600,000	$3,600,000	$5,161,137
City Fund Balance FY 2010 surplus	NA	$1,144,291	$1,144,291	$2,000,000
Sewer Fund (transfer in)	$1,301,560	$1,200,361	$1,200,361	$1,394,903
Transfer-in from liquidated special revenue account	NA	$246,352	$246,352	NA
Fund balance from reducing prior year contingent reserves	NA	$755,000	$755,000	NA
Total	$1,301,560	$6,946,004	$6,946,004	$8,556,040

This category reflects other non-revenue financing sources used to help finance the $566.9 million projected General Fund Expenditure budget. The elements of these financing sources include:

(a) $3.5 million in real estate tax revenue received in FY 2011 as a result of the FY 2012 approved rate increase of $2.0 cents per $100 of assessed value.

(a) $1.6 million in prior year General Fund surplus funds designated for use in FY 2011.

(b) $2.0 million in FY 2011 surplus funds dedicated for use in FY 2012.

(c) $1.4 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.

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FY 2012 Approved Tax Rates for Major Revenue Sources

	City Approved Rate	Virginia Code Reference	Maximum Rate Allowable by State
Real Estate Tax	$0.998 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 2011 Approved	FY 2012 Approved	% Change FY 11 - FY 12
General Fund	$531,611,539	$566,862,748	6.6%
Non-general fund			
State	$50,564,416	$51,514,293	1.9%
Federal	$34,606,920	$35,390,283	2.3%
Charges, Donations and Other Sources	$31,429,618	$31,215,853	-0.7%
Total Special Revenue Funds	$116,600,954	$118,120,429	1.3%
Schools Fund Balance	$5,647,199	$8,317,167	47.3%
Transit Fund Balance	$162,569	$0	
Equipment Replacement Fund	$5,774,848	$5,245,088	-9.2%
Total All Funds	$659,797,109	$698,545,432	5.9%

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 11 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. There are a variety of ways in which the City receives special revenue funding:

•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.

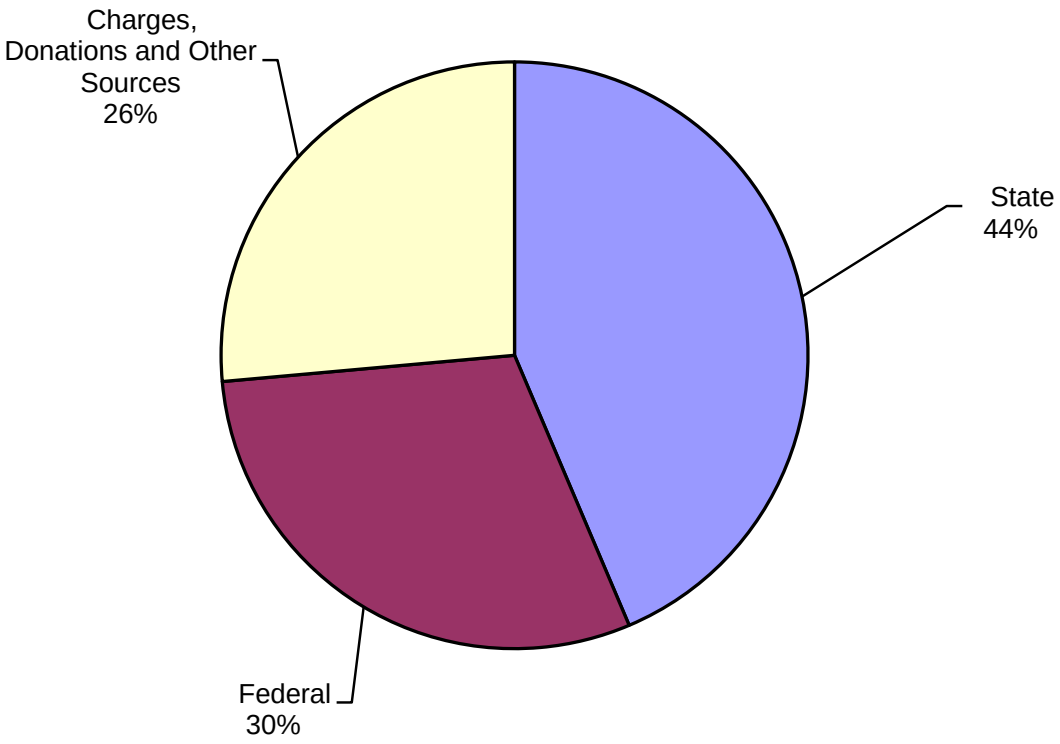
The Special Revenue described in this section do not include funding from the State and federal government that is accounted for within the City's General Fund, such as HB599 law enforcement aid and funding for street maintenance. State Compensation Board funding is also accounted for in the General 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.

As shown in the pie chart on the following page the City's Special Revenue Fund budget of $118.1 million consists primarily of State Aid, Federal Aid and discretionary State and federal grants ($86.9 million) and charges for fees, donations and other sources ($31.2 million). This compares to the FY 2011 approved Special Revenue Fund budget of $116.8 million. As shown in the table on the following page, the 1.3%, or $1.5 million, increase is primarily attributable to $1.8 million in anticipated state and federal revenue increases for the Schools and $0.8 million in increased federal revenues for the Fire Department associated with the SAFER grant. Additional federal funds ($0.1 million) are also estimated for the HAP loans program in the Housing Department. These increases are offset by approximately $0.4 million in state revenue decreases for the CSA program related to decreased program expenses and approximately $0.9 million in both state and federal revenue decreases associated with child welfare activities related to foster care and adoptions. The remaining increase comes from $0.5 million in real property tax revenue assigned as special revenue and generated from the Potomac Yard Special Services District for Potomac Yard Metrorail Financing.

There is also a decrease of approximately $1.0 million in taxes and fees associated with stormwater management and sanitary sewers in the Transportation and Environmental Services Department. This reduction is due to a lower projected revenues from new sanitary sewer tie-ins as well as because the stormwater management fund will only receive a dedicated 0.5 cents of assessed value on two semi-annual real estate tax payments, rather than the three semi-annual payments received at the start-up of the fund (FY 2011). Additional revenue is anticipated to be generated in Code Administration from developer fees.

There is an additional increase of approximately $0.4 million in special revenue funds for Transit Subsidies, including an increase of $287,000 in DASH operating revenues and $150,000 in federal reimbursement for bus rehabilitation.

FY 2012 Estimated Special Revenue Funds
$118.1 million



Summary of Major Special Revenue Sources by Department

Total Special Revenues

	FY 2011 Approved	FY 2012 Approved	% Change FY 11 - FY 12
Schools	$47,575,296	$49,559,366	4.2%
DCHS	$42,412,994	$41,494,415	-2.2%
Housing	$2,058,918	$2,168,610	5.3%
TES	$10,493,157	$10,045,822	-4.3%
Code Administration	$4,529,112	$4,777,633	5.5%
Transit Subsidies/DASH	$4,102,000	$4,539,000	10.7%
Fire	$538,775	$1,229,363	128.2%
Other City Agencies	$4,890,702	$4,306,220	-12.0%
Total Special Revenue Funds	$116,600,954	$118,120,429	1.3%

Total Charges, Donations and Other Sources

	FY 2011 Approved	FY 2012 Approved	% Change FY 11 - FY 12
Schools	$4,138,167	$4,290,602	3.7%
DCHS	$6,208,025	$6,096,013	-1.8%
Code Administration	$4,529,112	$4,777,633	5.5%
TES	$10,168,577	$9,739,802	-4.2%
Transit Subsidies/DASH	$4,102,000	$4,539,000	10.7%
Other City Agencies	$2,283,737	$1,772,803	-22.4%
Total Donations, Fees and Charges for Services	$31,429,618	$31,215,853	-0.7%

Total State and Federal Funds

	FY 2011 Approved	FY 2012 Approved	% Change FY 11 - FY 12
Schools	$43,437,129	$45,268,764	4.2%
DCHS	$36,204,969	$35,398,402	-2.2%
Housing	$2,055,468	$2,164,110	5.3%
Fire	$536,275	$1,226,863	128.8%
Other City Agencies	$2,937,495	$2,846,437	-3.1%
Total State and Federal Funds	$85,171,336	$86,904,576	2.0%

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 VIII provides a list of grant programs currently budgeted for FY 2012. City Council approval of the FY 2012 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 Community and Human Services
Federally Funded Programs - Community Services Board

	Federal Funds	FY 2011 Approved Budget Estimate	FY 2012 Approved Budget Estimate	% Change FY11 - FY 12
Mental Health Programs	Block Grant for Community Mental Health Services - Serious Emotionally Disturbed Children	$228,652	$229,007	0.2%
	Block Grant for Community Mental Health Services - Serious Mental Illness (Adults)	$287,466	$287,913	0.2%
	Projects for Assistance in Transition from Homelessness	$104,020	$104,020	0.0%
	Welfare TANF Foster Care (Title IV-E)	$43,989	$0	-100.0%
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	$548,951	$548,951	0.0%
	Substance Abuse Federal Block Grant - Primary Prevention	$205,768	$205,768	0.0%
	Substance Abuse Prevention Coalition of Alexandria	$120,918	$120,918	0.0%
	High Intensity Drug Trafficking Area Treatment Grant - Residential	$159,695	$159,924	0.1%
Intellectual Disability Programs	Grants for Infants and Toddlers with Disabilities	$93,698	$131,415	40.3%
	Total Federal Funds	$2,208,811	$2,247,559	1.8%

Summary of Major Special Revenue Sources by Department

Addendum Table II
Department of Community and Human Services
State Funded Programs – Community Services Board

	State Funds	FY 2011 Approved Budget Estimate	FY 2012 Approved Budget Estimate	% Change FY11 - FY 12
Mental Health Programs	Crisis Stabilization	$138,096	$136,018	-1.5%
	MH Law Reform	$281,694	$285,194	1.2%
	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	$45,000	$70,000	55.6%
	System of Care	$475,000	$369,930	-22.1%
	Juvenile Detention	$110,000	$110,000	0.0%
	Other State Aid	$2,797,352	$3,101,577	10.9%
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	$1,376,215	11.9%
Intellectual Disability Programs	Other State Aid	$301,440	$92,336	-69.4%
	Total State Funds	$5,836,397	$5,999,262	2.8%

Addendum Table III
Department of Community and Human Services
Federally Funded - Social Services and Other Human Services Programs

Federal Funds	FY 2011 Approved Budget Estimate	FY 2012 Approved Budget Estimate	% Change FY11 to FY12
VDSS (Virginia Dept. of Social Services (Operating Funds)	$515,059	$479,407	-6.9%
VDSS Eligibility Determination	$1,994,254	$2,062,395	3.4%
VDSS Child Welfare Administration	$1,524,893	$1,554,893	2.0%
VDSS Adult Services Administration	$293,141	$358,355	22.2%
VDSS Early Childhood Administration	$462,875	$462,875	0.0%
VDSS CSA Administration	$0	$74,000	0.0%
Foster Care IV - E	$1,622,617	$1,133,043	-30.2%
Adoption Subsidy	$929,706	$929,706	0.0%
TANF/View Child Care and Wrap Around	$969,986	$969,986	0.0%
Child Care Fee System	$1,785,402	$1,785,402	0.0%
Virginia Department of Aging	$386,450	$387,231	0.2%
VDSS In-Home Services to Companion	$303,713	$303,713	0.0%
Head Start	$1,828,166	$1,864,694	2.0%
Transitional Apartment Planning & Eviction Storage (CDBG)	$102,000	$102,000	0.0%
Shelter Grants	$54,009	$117,505	117.6%
Community Services Block Grant (CSBG\BASIC)	$244,738	$176,954	-27.7%
Virginia Refugee Resettlement Program (VRRP)	$107,077	$109,779	2.5%
VDSS Refugee Resettlement Program (VRRP)	$91,000	$85,000	-6.6%
WIA (Workforce Investment Board)	$345,633	$258,903	-25.1%
VIEW	$338,357	$313,357	-7.4%
TANF Employment Advancement Grant (VDSS)	$144,628	$30,109	-79.2%
All other Federal grants (includes individual program grants under $100,000)	$152,396	$174,633	14.6%
Total Federal Funds	$14,196,100	$13,733,940	-3.3%

Addendum Table IV
Department of Community and Human Services
State Funded - Social Services and Other Human Services Programs

State Funds	FY 2011 Approved Budget Estimate	FY 2012 Approved Budget Estimate	% Change FY11 to FY12
Auxiliary Grants	$236,454	$236,454	0.0%
Foster Care IV - E	$1,264,600	$883,048	-30.2%
Adoption Subsidy	$724,576	$724,576	0.0%
Special Needs Adoption	$313,241	$574,579	83.4%
TANF/VIEW Child Care	$619,520	$619,520	0.0%
VDSS (Virginia Department of Social Services) Operating Funds	$366,578	$276,748	-24.5%
VDSS Eligibility Determination	$1,103,204	$1,117,761	1.3%
VDSS Child Welfare Administration	$910,366	$909,668	-0.1%
VDSS Early Childhood Administration	$275,992	$255,992	0.0%
Comprehensive Services Act	$5,031,084	$4,726,401	-6.1%
Childcare Fee System	$521,728	$521,728	0.0%
Shelter Support Grant	$67,970	$102,993	51.5%
Homeless Intervention	$269,182	$246,000	-8.6%
Other VDSS Client Services	$274,067	$274,067	0.0%
Virginia Preschool Initiative	$810,000	$906,000	11.9%
VDSS Companion Program	$44,860	$44,860	0.0%
VDSS Aging Administration	$174,787	$148,661	-14.9%
Virginia Department of Aging (VDA)	$175,462	$175,462	0.0%
All other State grants (includes individual program grants under $100,000)	$228,362	$261,603	14.6%
Total State Funds	$13,412,033	$13,006,121	-3.0%

Addendum Table V
Department of Community and Human Services
Combined State and Federal funding for Social Services and Other Programs

	FY 2011 Approved Budget Estimate	FY 2012 Approved Budget Estimate	% Change FY11 to FY12
Virginia Department of Social Services Allocations			
Allocation for Administering Social Programs	$8,128,028	$8,192,727	0.8%
VDSS Child Care Assistance	$3,896,636	$3,896,636	0.0%
VDSS Foster Care and Adoptions	$4,854,740	$4,244,952	-12.6%
VDSS TANF Employment Advancement	$144,628	$30,109	-79.2%
VDSS Refugee Resettlement	$91,000	$85,000	-6.6%
VDSS Companion Programs	$348,573	$348,573	0.0%
VDSS Other Client Services	$597,704	$609,783	2.0%
Workforce Investment Board Allocations for			
Dislocated Worker	$92,549	$92,549	0.0%
Youth in School/Youth out of School	$63,545	$63,545	0.0%
Adult	$90,204	$90,204	0.0%
Disability Employment	$0	$40,000	#DIV/0!
Rapid Response	$75,000	$0	-100.0%
Administration	$24,335	$12,605	-48.2%
Virginia Department of Aging	$561,912	$562,693	0.1%
Virginia Cares	$51,659	$55,659	7.7%
Project Discovery	$73,394	$62,700	-14.6%
Virginia Preschool Initiative	$810,000	$906,000	11.9%
Head Start	$1,828,166	$1,864,694	2.0%
Transitional Apartment Planning & Eviction Storage (CDBG)	$102,000	$102,000	0.0%
Community Services Block Grant (CSBG)	$244,738	$176,954	-27.7%
Homeless Intervention Grant	$269,182	$246,000	-8.6%
Homeless Services Grants	$121,979	$220,498	80.8%
Virginia Refugee Resettlement Program (VRRP)	$107,077	$109,779	2.5%
Comprehensive Services Act	$5,031,084	$4,726,401	-6.1%
Total Funds	$27,608,133	$26,740,061	-3.1%

Addendum Table VI
Office of Housing Federally Funded Programs

State Funds	FY 2011 Approved Budget Estimate	FY 2012 Approved Budget Estimate	% Change FY11 to FY12
CDBG Program Administration	$240,364	$226,084	-5.9%
HOME HAP Loans	$523,117	$516,923	-1.2%
CDBG Hap Loans	$83,767	$198,159	136.6%
CDBG Rehabilitation Loans	$303,246	$250,000	-17.6%
CDBG HAP Administration	$145,420	$170,393	17.2%
CDBG Rehabilitation Administration	$245,367	$295,345	20.4%
HOME Housing Opportunities Fund/Housing Development Assistance	$320,000	$320,000	0.0%
All other Federal grants (includes individual program grants under $100,000)	$194,187	$187,206	-3.6%
Total Federal Funds	$2,055,468	$2,164,110	5.3%

Addendum Table VII
Office of Housing Total Sources and Uses

FY 2012 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	365,002	3,550	0	577,845	0	46,112	0	0	67,825	175,614	1,235,948
Program Income	50,000	0	0	200,000	0		0	0	0	0	250,000
Carryover	0	0	0	305,000	0	8,000	0	0	0	5,000	318,000
	415,002 **12 HAP Loans**	3,550		1,082,845 **10 HRLP Loans 1 RAMP Loan**		54,112 **1 Testing Round**			67,825	180,614	**1,803,948**
HOME											
New Grant	516,923	0	0	0	0	0	0	320,000	54,743	36,496	928,162
Program Income	5,000	0	0	0	0	0	0	0	0	0	5,000
	521,923 **6 HAP Loans** (w/ General Fund below)							320,000 **1 Project Financed**	54,743	36,496	**933,162**
ARRA											
Carryover	0	0	0	208,000	0	0	0	0	0	0	**208,000**
				3 loans/ grants							
GENERAL FUND											
New	129,718	12,972	116,746	0	303,716	33,746	272,558	36,279	362,788	253,952	1,522,474
New HOME Match	129,231	0	0	0	0	0	0	0	0	0	129,231
	258,949 **Admin Support for HAP, MIHP, and EHIP**	12,972 **Admin Support for Counseling & Fair**	116,746 **2 units placed under contract**		303,716 **1,000 disputes mediated & 4,000 clients served**	33,746	272,558 **10 Pledged Units**	36,279	362,788	253,952	**1,651,705**
Housing Trust Fund											
New	276,500	0	0	35,000	0	0	0	200,000	0	0	511,500
Carryover	282,460	95,000	0	4,500	0	0	0	0	0	0	381,960
HOME Match (Carryover)	0	0	0	0	0	0	0	80,000	0	0	80,000
	558,960 **19 MIHP Loans 8 EHIP Loans**	95,000 **200 Clients Served**		39,500 **3 Mini-RAMP Grants**				280,000 **Same Project (1) as above**			**973,460**
OTHER NON-FED											
New	0	4,500	0	0	0	0	0	2,040	0	0	6,540
Carryover	0	0	0	0	0	0	0	56,038	0	0	56,038
		4,500 **Homeowner-ship Fair**						58,078 **Same Project (1) as above**			**62,578**
ALL FUNDS	**1,754,834**	**116,022**	**116,746**	**1,330,345**		**87,858**	**272,558**	**694,357**	**485,357**	**471,061**	**5,632,853**

City Agency FY 2012 Estimated Special Revenue Funds

The attached chart reflects Special Revenue Funds for the remaining City departments. Revenue reflects the amount the City receives from the grant agency. General Fund reflects our voluntary contribution to the program. Cash match reflects the amount required based on the grant award, and the final column reflects the total funds for the program.

Addendum Table VI – Department Grant-funded Programs

TITLE/DESCRIPTION	GRANTOR AGENCY	FTE	Revenue	General Fund	Cash Match	Total Program Funding
Commonwealth's Attorney						
Victim Witness Assistance Program	**VA Department of Criminal Justice Services**	3.0	$183,105	$49,630	$0	$232,735
Funds are provided by the VA Department of Criminal Justice Services to achieve three goals: to ensure the rights of Alexandria's crime victims; to provide community education and establish coordinated services; and to assist prosecutors in gaining cooperation of victims and witness to better ensure their cooperation throughout the criminal justice process..						
Violence Against Women Act Funds (V-Stop)	**VA Department of Criminal Justice Services**	1.0	$67,369	$0	$0	$67,369
Funds are provided by the Department of Criminal Justice Services to provide services to victims of domestice violence cases, including court advocacy, follow-up services and data collection and to encourage victims to participate in the prosecution.						
Sheriff						
CCCA (Pre-trial and Local Services)	**State Department of Criminal Justice**	6.0	$459,209	$236,040	$0	$695,249
Funds are provided through the Comprehensive Community Corrections Act to enhance public and community safety by providing supervision services through a variety of intermediate sanctions and punishments regarding local probation and the Pretrial Services Act which provides defendant background information and recommendations that assist judicial officers in determining or reconsidering bail decisions and conditions.						

City Agency FY 2012 Estimated Special Revenue Funds

TITLE/DESCRIPTION	GRANTOR AGENCY	FTE	Revenue	General Fund	Cash Match	Total Program Funding
CSU and Other Public Safety						
VJCCCA Sheltercare	**State Department of Juvenile Justice**		$184,177	$914,485	$0	$1,098,662
The State Department of Juvenile Justice provides funds for caseworkers as well as daily meals, supplies and expenses for youths in the Juvenile Justice program for the Youth Shelter.						
VJCCCA Court Service Unit	**State Department of Juvenile Justice**	4.0	$57,202	$177,866	$95,575	$330,643
The State Department of Juvenile Justice provides funds for caseworkers as well as daily meals, supplies and expenses for youths in the Juvenile Justice program for the Youth Shelter.						
Juvenile Accountability Block Grant	**Federal Department of Criminal Justice**	1.0	$16,134	$20,170	$3,923	$40,227
JABG is a high level accountability program that provides after hours supervision to youth released on Court ordered conditions and are awaiting final disposition.						
Gang Prevention Intervention	**Federal Department of Justice - State Department of Juvenile Justice**	1.0	$0	$139,130		$139,130
The City participates in regional gang prevention/intervention activities. Federal funds allocated to the City of Alexandria are used to fund a Gang Prevention/Intervention Coordinator who serves on a regional gang task force and coordinates gang resistance efforts in the City.						
Human Rights						
Fair Employment Practices Agency Program - EEOC	**Federal Equal Employment Opportunity Commission**	0.5	$37,582	$0	$0	$37,582
Funds are provided for investigating and closing EEOC cases. The City receives $550 per closed case approved by the Equal Employment Opportunity Commission						

City Agency FY 2012 Estimated Special Revenue Funds

TITLE/DESCRIPTION	GRANTOR AGENCY	FTE	Revenue	General Fund	Cash Match	Total Program Funding
TES						
Transportation Demand Management	**Virginia Department of Rail and Transportation**	2.0	$228,240	$0	$57,060	$285,300
Funds are provided for outreach and staff to manage the City's Rideshare Program.						
Employer Outreach	**Federal Highway Administration (FHWA) - Regional Surface Transportation Program Projects**		$77,780	$0	$0	$77,780
Funds are provided through a contract with the Virginia Department of Transportation to complete outreach and encourage employers to participate in programs that decrease the number of single occupancy vehicles.						

City Agency FY 2012 Estimated Special Revenue Funds

TITLE/DESCRIPTION	GRANTOR AGENCY	FTE	Revenue	General Fund	Cash Match	Total Program Funding
Fire						
Fire Programs Public Education	**Virginia Department of Fire Programs**		$15,000	$0	$0	$15,000
These funds, which are part of the Fire Training Fund allocation, are set aside by the Fire Department to provide information to the public, in order to prevent fires and reduce injuries, fatalities and property damage.						
EMS Four for Life	**Virginia Department of Health**		$127,166	$0	$0	$127,166
The State collects $4.00 each year for all registered vehicles and returns 26% of the revenue to localities to be used for training of Emergency Medical Services (EMS) personnel and for the purchase of equipment and supplies used by EMS personnel.						
Fire Training Fund	**Virginia Department of Fire Programs**		$300,000	$0	$0	$300,000
Funds are provided through the Aid to Localities Fire Programs Fund for Emergency Services to support training, equipment, supplies and overtime for fire training exercises and public education activities.						
Hazmat Calls Answered	**Virginia Department of Emergency Management**		$5,000	$0	$0	$5,000
Funds are provided through a contractual agreement with the Virginia Department of Emergency Management (VDEM) for salaries, equipment and physicals for fire fighters responding to state-approved hazardous materials calls.						
Hazmat Agreement	**Virginia Department of Emergency Management**		$10,000	$0	$0	$10,000
Funds are provided through a contractual agreement with the Virginia Department of Emergency Management (VDEM) for a team to respond to incidents in Northern Virginia jurisdictions when directed by the VDEM.						

City Agency FY 2012 Estimated Special Revenue Funds

TITLE/DESCRIPTION	GRANTOR AGENCY	FTE	Revenue	General Fund	Cash Match	Total Program Funding
Recreation						
USDA After School Snack	**United States Department of Agriculture**		$142,447	$0	$0	$142,447
The USDA provides reimbursement to the City for after school snacks to the seven full time recreation centers, six part-time after school centers and the two therapeutic recreation after school programs during the school year.						
USDA Summer Food	**United States Department of Agriculture**		$112,000	$0	$0	$112,000
The USDA provides reimbursement to the City for up to two meals per day at 26 summer program sites that are located in a geographical area served by a school in which 50 percent or more of the enrolled children are eligible for free or reduce priced meals.						
Litter Control	**Virginia Department of Environmental Quality, Litter Prevention and Recycling Program**		$20,000	$0	$0	$20,000
The Virginia Department of Environmental Quality provides non-competitive grant funding to support the Adopt-a-Park Litter Control program						
Local Government Challenge	**Virginia Commission for the Arts**		$5,000	$0	$0	$5,000
The Virginia Commission for the Arts provides matching funds, up to $5,000, to be allocated to arts organizations and artists who have submitted requests for funding to the Alexandria Commission for the Arts.						

City Agency FY 2012 Estimated Special Revenue Funds

TITLE/DESCRIPTION	GRANTOR AGENCY	FTE	Revenue	General Fund	Cash Match	Total Program Funding
Community and Human Services						
Projects for Assistance in Transition from Homelessness	**U.S. Substance Abuse and Mental Health Administration**	1.1	$104,020	$0	$34,327	$138,347
Funds are provided for outreach and linking homeless consumers with MH/MR/SA services. For this particular program, the cash match is not City General Funds, but leveraged state special revenue funds.						
Transitional and Supportive Housing Programs	**U.S. Department of Housing and Urban Development**		$322,359	$176,337	$96,708	$595,404
Funds are provided for supportive services, operations and administration in MHMRSA residential programs. In addition the funds show above, $558,209 of state revenue, client fees and other revenues are used to provide total program funds of $1,056,905.						
High Intensity Drug Trafficking Area Treatment (HIDTA)	**U.S. Office of National Drug Control Policy**		$159,695	$0	$0	$159,695
Funds are provided for substance abuse treatment services for individual involved in the justice system.						
Grants for Infants and Toddlers with Disabilities (Part C)	**U.S. Department of Education and Virginia Department of Behavioral Health and Disability Services**		$223,751	$312,433	$0	$536,184
Funds are provided for early intervention services to young children deemed to have an established condition or at-risk of a developmental delay. Though there is no cash match required, there is a maintenance of effort requirement for these funds. In addition to the general funds contributed to this program, $37,200 of state revenue is used for a total program bduget of $573,384.						

City Agency FY 2012 Estimated Special Revenue Funds

TITLE/DESCRIPTION	GRANTOR AGENCY	FTE	Revenue	General Fund	Cash Match	Total Program Funding
Community and Human Services						
Jail Diversion	**Virginia Department of Behavioral Health and Disability Services**	1.0	$228,879	$0	$0	$228,879
Funds are provided for treatment services to decrease crime and recidivism among persons with mental illness.						
Tobacco Prevention Programming	**Virginia Foundation for Healthy Youth (Formerly known as Virginia Tobacco Settlement Foundation)**	1.0	$63,769	$0	$0	$63,769
Funds are provided for tobacco prevention programming in Alexandria preschools by developing personal, social and emotional skills in children.						
Sexual Assault Response and Awareness (SARA) - Violence Against Women Act Funds	**Virginia Department of Criminal Justice Services**	1.0	$42,376	$43,050	$0	$85,426
Funds are provided through the Violence Against Women Act for comprehensive services to Spanish speaking victims of sexual assault in Alexandria and educational outreach.						
Rape Victims Companion Program - Sexual Assault Response and Awareness	**Virginia Department of Criminal Justice Services**	3.0	$176,431	$48,688	$0	$225,119
Funds are provided through the federal Victims of Crime Act for rape crisis centers to provide direct services for victims of sexual violence.						
Domestic Violence	**Virginia Department of Social Services**	3.0	$176,945	$59,704	$0	$236,649
Funds are provided through the Federal Family Violence Prevention Act and Victims of Crime Act for services to victims of domestic violence, including a 24-hour hotline, emergency shelter, emergency transportation and other services.						

City Agency FY 2012 Estimated Special Revenue Funds

TITLE/DESCRIPTION	GRANTOR AGENCY	FTE	Revenue	General Fund	Cash Match	Total Program Funding
Community and Human Services						
Sexual Assault Response and Awareness - Prevention Education	**Virgina Department of Health**	0.6	$36,000	$0	$0	$36,000
Funds are provided through the Violence Against Women Act to develop specific programs addressing prevention and education efforts to reduce the incidence of sexual assault.						
Federal Shelter	**State Department of Housing and Community Development**		$8,309	$0	$0	$8,309
Funds are provided to pay for utilities at the battered women's shelter.						
Shelter Support	**State Department of Housing and Community Development**		$18,149	$0	$0	$18,149
Funds are provided for program support and facility operations for the Battered Women's Shelter.						
Project Discovery	**State of Virginia**	1.0	$62,700	$0	$0	$62,700
Funds are provided to motivate and encourage students to pursue post-secondary educational and/or training opportunities by conduction outreach activities and providing support for students who may be at risk of not pursuing or enrolling in post secondary education/training.						
Headstart	**Department of Health and Human Services**		$1,864,694	$0	$196,541	$2,061,235
Funds are provided to promote school readiness by enhancing the social and cognitive development of children through the provision of education, health, nutritional, social and other services to enrolled children and families. Alexandria contracts with The Campagna Center to administer this program and achieve goals as required by Headstart.						
Homeless Prevention	**VA Department of Housing and Community Development**		$246,000	$172,159	$0	$418,159
Funds are provided to intervene in situations displaying factors indicating potential homelessness prior to Alexandrians becoming homeless.						
Homeless Shelter Programs	**VA Department of Housing and Community Development**		$167,505	$0	$0	$167,505
Funds are provided to support homeless sheltering efforts.						

City Agency FY 2012 Estimated Special Revenue Funds

TITLE/DESCRIPTION	GRANTOR AGENCY	FTE	Revenue	General Fund	Cash Match	Total Program Funding
Community and Human Services						
Community Services Block Grant	**Virginia Department of Social Services, Office of Community Services**	2.0	$176,954	$0	$0	$176,954
Funds are provided to support efforts in preventing homelessness through counseling, education and financial assistance.						
Virginia Cares	**Virginia Cares**	1.0	$50,659	$37,373	$0	$88,032
Funds are provided to community agencies to assist ex-offenders in re-entry into the community without returning to a life of crime.						

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