

# Revenues

## Summary of Budgeted General Fund Revenues and Other Financing Sources

	FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed
<b>General Fund</b>				
General Property Tax Revenue				
Real property tax	323,765,182	333,929,291	343,472,248	361,959,727
Personal property tax	37,897,526	37,500,000	39,700,000	41,540,000
Penalties and Interest	2,092,390	2,375,000	2,375,000	2,375,000
<i>Total general property tax revenue</i>	<i>363,755,098</i>	<i>373,804,291</i>	<i>385,547,248</i>	<i>405,874,727</i>
Other local tax revenue				
Local sales tax	24,949,593	24,900,000	26,100,000	27,340,000
Utility tax	10,322,623	11,100,000	10,200,000	10,300,000
Business licenses	31,468,958	33,000,000	31,825,000	33,000,000
Motor vehicle licenses	3,348,075	3,400,000	3,400,000	3,400,000
Recordation	5,152,593	4,900,000	5,200,000	5,200,000
Cigarette	2,674,157	2,600,000	2,600,000	2,934,000
Transient Lodging	11,375,121	12,400,000	12,300,000	12,510,000
Restaurant food	16,313,765	16,900,000	16,900,000	17,550,000
Admissions	1,093,182	1,000,000	1,000,000	1,000,000
Communications service	11,030,711	11,300,000	11,300,000	11,300,000
Other miscellaneous	3,372,456	3,350,275	3,350,275	3,350,275
<i>Total other local tax revenues</i>	<i>121,101,234</i>	<i>124,850,275</i>	<i>124,175,275</i>	<i>127,884,275</i>
Non-tax revenue				
Licenses, permits, and fees	2,373,448	2,157,975	2,157,975	2,519,975
Fines forfeitures	4,869,294	4,664,000	4,764,000	5,272,000
Use of money and property	3,947,856	3,420,000	3,460,000	3,995,000
Charges for services	16,474,123	15,891,959	15,691,959	16,599,959
Intergovernmental revenues (PPTRA )	23,578,531	23,578,531	23,578,531	23,578,531
Intergovernmental revenues	31,905,603	30,018,125	29,918,125	30,782,739
Miscellaneous <sup>1</sup>	74,650,324	782,000	782,000	782,000
<i>Total non-tax revenue</i>	<i>157,799,179</i>	<i>80,512,590</i>	<i>80,352,590</i>	<i>83,530,204</i>
<b>Total General Fund Revenues</b>	<b>642,655,511</b>	<b>579,167,156</b>	<b>590,075,113</b>	<b>617,289,206</b>
<b>Other financing sources (uses)</b>				
Appropriations from Fund Balances				
City Fund Balance prior year surplus	-	6,839,538	-	6,204,256
Transfer from special revenue acct <sup>2</sup>		1,854,502	1,854,502	3,136,329
Total Fund Balance Appropriations	1,394,903	8,694,040	1,854,502	9,340,585
<b>Total General Fund Revenues and Other Sources</b>	<b>644,050,414</b>	<b>587,861,196</b>	<b>591,929,615</b>	<b>626,629,791</b>

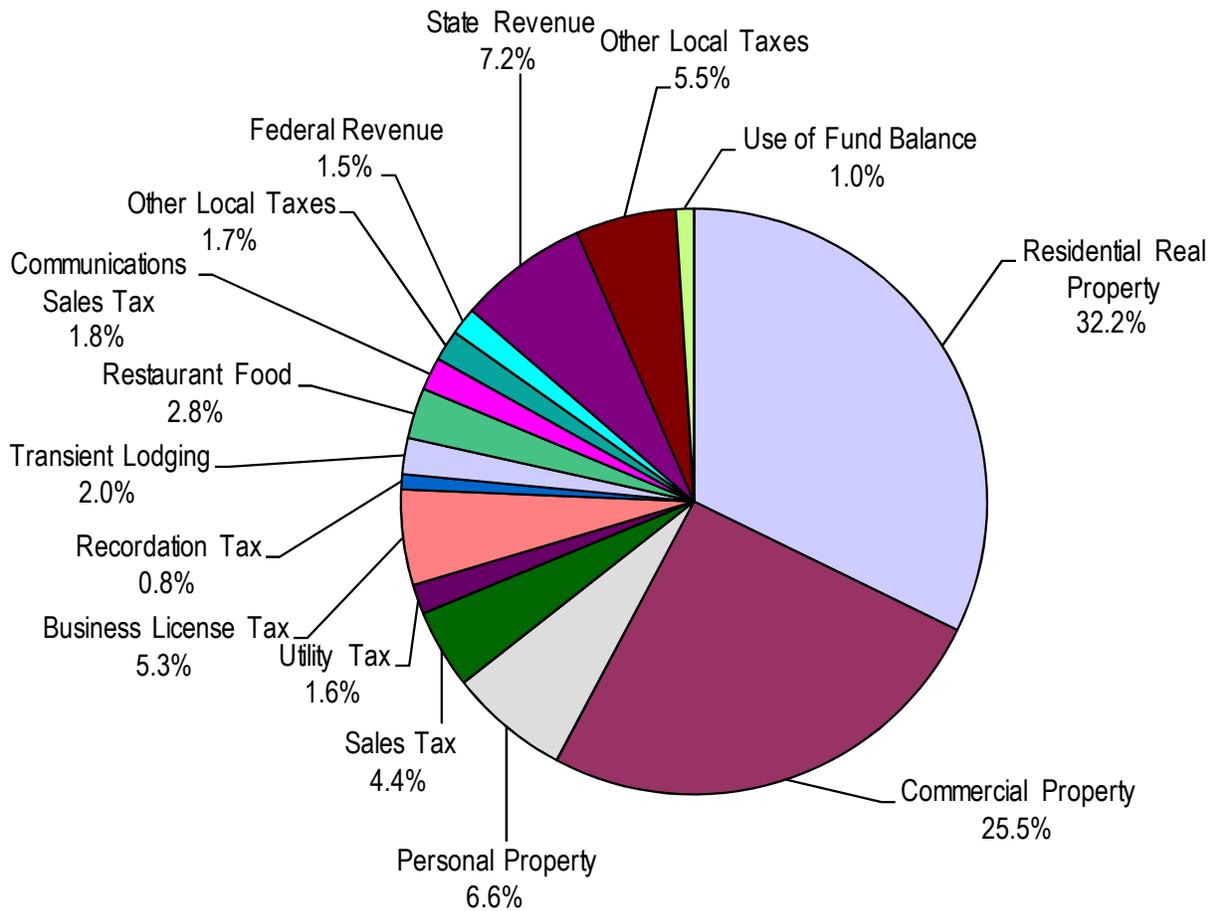
<sup>1</sup> FY 2012 Miscellaneous revenue includes \$73,454,828 bond refinancing proceeds, which are recorded as General Fund revenue. Total FY 2012 General Fund revenue excluding refinancing was \$570,595,586

<sup>2</sup> Transfers from special revenue accounts include sanitary sewer fee revenue transferred to the General Fund to pay for sanitary sewer debt service budgeted in the General Fund and transfers from the sanitary sewer fund, storm water fund, and Transportation Improvement Program for indirect costs.

# Revenues

## General Fund Revenue Distribution FY 2014 Proposed Budget

The pie chart below shows the distribution of estimated General Fund revenues for FY 2014 of \$626,629,791.



# Revenues

## Significant Changes in Taxes, Fees, Fines, and Service Charges

The FY 2014 budget includes the following tax, fee, fine and service charge rate adjustments:

### Major General Fund Tax & Fee Rate Changes

- **Real Estate Property Tax +5.5 cents, \$19.1 million**

The real estate tax rate is increased from \$0.998 per \$100 of assessed value to \$1.048 and includes a 2.5 cent increase to fund the City's General Fund operating budget, Schools transfer, transit subsidies, and planned CIP and an additional 3.0 cents for add-on capital projects as directed by the City Council budget guidance resolution and described in the CIP. The impact of the 2.5 cent rate increase on the average residential property tax bill is an increase of \$118. The impact of the additional 3.0 cent add-on is \$141 for a total impact of \$259.

- **Personal Property Tax +.25%, \$2.0 million**

The personal property tax rate is increased from 4.75% to 5.00% and would have no impact on vehicles worth \$10,000 or less. The revenue generated by the tax rate increase funds \$2.0 million of the City's \$2.5 million increase for transit. The personal property tax rate has not increased since 1989.

- **Tobacco Tax +10 cents, \$334,000**

The tax on tobacco products is increased from 80 to 90 cents per pack. Historically, this has had the impact of increasing revenue and reducing sales, and this trend was accounted for in the revenue assumption.

- **Residential Refuse Collection Fee -\$20 per household, -\$350,000**

The fee charged to households receiving curbside refuse collection is reduced from \$336 per household per year to \$316 as a result of the reduced cost of disposal at the Waste-to-Energy plant in the City's new waste disposal contract approved by City Council in January 2012.

# Revenues

## Significant Changes in Taxes, Fees, Fines, and Service Charges

The FY 2014 budget includes the following tax, fee, fine and service charge rate adjustments:

### Other General Fund Tax & Fee Rate Changes

- **Parking Rates at City-owned Lots and Garages, \$472,000**

The budget includes market-based rate increases in the hourly parking rate from \$2.00 to \$2.50, the daily maximum rate from \$8 to \$10, the monthly rate from \$125 to \$160 and the Market Square after hours rate from \$2 to \$4. It also includes an increase in employee monthly parking rates from \$75 to \$90.

- **Parking Meter Hours and Free Parking Proclamations, \$348,000**

The hours of operation for all parking meters are extended until 9:00 pm from the current 7:00 pm ending of meter hours, and individual free parking proclamations issued by ACVA are eliminated.

- **Development Special Use Permit Fees, \$422,000**

The budget includes increases in base fee rates for development cases and increases to the maximum cap charged on development cases. These fee increases will better align service with the cost of administering the permits and fee rates in neighboring jurisdictions.

- **Fire Prevention and Life Safety System Fees, \$259,000**

The budget includes increases and changes in the way the fee is for several Fire Protection System inspection fees including increases in the retesting fee from \$112 per hour/inspector to \$125 per hour/inspector, cancellations of re-testing inspections from \$175/inspection to \$125 per hour/inspector, initial Fire Prevention Permit (FPP) inspections from \$175 to \$200 and FPP re-inspections from \$62.50/inspection to \$125 per hour/inspector. Additionally, a new faulty fire alarm inspection fee has been added at a rate of \$125 per hour/inspector as well as a new private fire hydrant inspection fee of the same amount.

- **Reserved Parking Fees, \$103,000**

The fee for residents to temporarily reserve street parking spaces is increased by \$10, from the current rates of \$30 to \$40 for metered spaces and \$20 to \$30 for non-metered spaces.

- **Recreation, Marina and Out of School Time Fees, \$318,000**

The budget includes a variety of fee increases for marina usage, recreational services, and out-of-school time programs the are detailed in the Recreation, Parks & Cultural Activities section of this document.

# Revenues

## Significant Changes in Taxes, Fees, Fines, and Service Charges

The FY 2014 budget includes the following tax, fee, fine and service charge rate adjustments:

### Other General Fund Tax & Fee Rate Changes

- **Commercial Refuse Collection Fee, \$80,000**

The fee for commercial properties receiving refuse collection services is increased from the current rate of \$217 per unit of service to \$316 per unit of service to be equivalent with the residential fee. Commercial properties may be charged for multiple units of service based on the volume of waste disposed, while residential properties pay one flat fee.

- **Impound Lot Fees, \$48,000**

The impound lot one-time service fee is increased from \$80 to \$90 per vehicle, and the storage fee is increased from \$40 to \$50 per day for each day the vehicle is stored at the impound lot.

- **Excavation Permit Fees, \$42,000**

The permit fee for reviewing construction plans involving excavation is increased by \$50, from \$200 to \$250 per city block excavated.

- **Farmers' Market Fee, \$20,000**

The Farmers' Market vendor fee is increased to fully recover the cost of staffing, materials and marketing. The Department of General Services will work with the existing vendors to determine the specifics.

- **Mulch Delivery Fee, \$3,000**

The fee for residents to have mulch delivered to their homes is increased by \$10, from \$40 to \$50 per load.

# Revenues

## Significant Changes in Taxes, Fees, Fines, and Service Charges

The FY 2014 budget includes the following tax, fee, fine and service charge rate adjustments:

### Other Significant General Fund Revenue Increases

- **Tourism from Increased ACVA Advertising, \$500,000**

The Alexandria Convention and Visitors Association (ACVA) advertising expenditure budget is increased by \$200,000, which is expected to generate \$500,000 in additional revenues through increased tourism.

- **Indirect Cost Reimbursement from Special Revenue Funds, \$600,000**

A reimbursement has been added to budget for administrative expenditures incurred in the General Fund in support of the Sanitary Sewer Fund, Storm Water Fund, and Transportation Improvement Program (TIP). Together these programs receive direct revenue of \$20 million. \$600,000 has been budgeted as General Fund revenue from these sources as reimbursement from these programs.

- **Increased Parking Enforcement, \$308,000**

The budget for the Alexandria Police Department includes funding for two additional parking enforcement officers to support parking regulations and management and are expected to generate \$308,000 in increased parking violation fine revenue.

- **Increased Real Estate and Personal Property Tax Collections, \$260,000**

The budget for the Departments of Finance and Real Estate Assessments include one new real estate appraiser position and one new self-reporting tax compliance officer position, which are expected to increase real estate and business personal property tax collections by \$260,000 combined.

# Revenues

## Significant Changes in Taxes, Fees, Fines, and Service Charges

The FY 2014 budget includes the following tax, fee, fine and service charge rate adjustments:

### Base General Fund Revenue Adjustments

- **Real Estate Property Assessed Values, \$8.8 million**

The real estate property tax revenue increase due to growth in assessed values is \$8.8 million. The impact is a \$126 increase in the real estate property tax on the average residential property.

- **Personal Property Values, \$1.9 million**

The personal property tax increase due to growth in personal property values is \$1.9 million in FY 2014 due to changes in personal property values.

- **Sales Tax Revenue Re-estimate, \$2.2 million**

Sales tax revenues are estimated to increase by \$2.2 million in FY 2014.

- **Local Aid to the State, \$1.0 million**

Cancellation of the State program requiring localities to deduct a portion of their revenues received from the State results in a \$1.0 million increase in revenue from the State.

- **Federal Prisoner Per Diem, -\$0.2 million**

As part of the FY 2014 budget shortfall reduction, the Sheriff's Office agreed to house an additional 13 federal prisoners more than their contractual obligation to generate an additional \$390,000 in revenue, however the total revenue including the \$390,000 increase is \$215,900 less than the amount budgeted in FY 2013 because the amount of federal prisoners is less than the number housed in FY 2013.

- **Use of Fund Balance, -\$0.6 million**

FY 2014 revenues include the use of fund balance in the amount of 1% of total revenues, or \$6.2 million, which is \$0.6 million less than the amount adopted in FY 2013.

# Revenues

## Significant Changes in Taxes, Fees, Fines, and Service Charges

The FY 2014 budget includes the following tax, fee, fine and service charge rate adjustments:

### Non-General Fund Tax & Fee Rate Increases

- **Building Permit Fees, \$200,000**

The budget includes an expansion of the inter-departmental Permit Center funded by a combination of increased revenue at current fee rates due to increased development activity and a set of permit fee adjustments, which would increase fees for large scale projects and reduce fees for smaller projects and generate an estimated \$200,000 in additional revenue.

- **Sanitary Sewer Multi-Family Connection Fees, \$247,545**

The sewer connection for multi-family development projects is increased from 50% of the single family connection fee to 70% to reflect typical sanitary sewer usage. The sewer connection fee is used to fund sanitary sewer construction projects in the CIP.

# Revenues

## Real Property Tax Revenues

FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed	\$ Chg. FY13 Proj/ FY14 Prop
\$323,765,182	\$333,929,291	\$343,472,248	\$361,959,727	5.4%

The FY 2014 budget reflects a Real Property Tax Rate of \$1.053 per \$100, an increase of 5.5 cents over the FY 2013 rate of \$0.998. The new rate includes a 2.5 cent increase to fund the City's General Fund operations, Schools transfer, and planned CIP and a 3.0 cent increase for additional capital projects as directed by the City Council budget guidance resolution. The General Fund budget for FY 2014 also includes an increase of \$120,000 in additional revenue to be generated by the addition of one appraiser position in the Department of Real Estate Assessments. The FY 2014 rate of \$1.053 includes the following set asides for specific programs:

- Transportation Improvements 2.2 cents (General Fund Reservation)
- Affordable Housing 0.6 cents (General Fund Dedication)
- Storm Water Improvements 0.5 cents (Non-General Fund Dedication)
- Open Space 0.3 percent (General Fund Dedication)

As required by State law, all real estate parcels in the City are annually assessed at 100 percent of estimated fair market value. As detailed in the Calendar Year 2013 Real Property Assessment Report, the City's overall real property tax base increased 2.79% from the January 1, 2012 assessment to January 1, 2013, or \$942.4 million from \$33.78 billion in CY 2012 to \$34.72 billion in CY 2013.

### Assumptions

General Fund real property tax revenues for the first half of FY 2014 (the second half of calendar year 2013) are based on the 2013 real property assessment, a tax rate of \$1.048 (the total rate less the \$0.05 storm water Non-General Fund dedication), and a 49.75 percent collection rate for the second half of the 2012 tax levy. Real property tax revenues for the second half of FY 2014 (the first half of calendar year 2014) assume an increase of 2.40% in real property assessments in 2014 and no change in the tax 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.

The real property tax estimate for FY 2014 has been reduced by approximately \$3.6 million to reflect the costs of the senior citizen, disabled persons and veterans tax relief program.

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 Yard. In addition, City Council has approved legislation to set aside all appreciation on real estate in Potomac Yard to support the Metrorail development. Approximately \$1.5 million has been set aside in the Potomac Yard Fund in FY 2014 for this appreciation.

# Revenues

## City of Alexandria, Virginia

### STATEMENT OF ESTIMATED REAL PROPERTY TAX REVENUES

For the fiscal years ending June 30, 2013 and June 30, 2014

	Assessed Value Due Date	Tax rate* (per \$100)	Tax Year Gross Levy	Estimated Collection rate	Net Tax revenue	Value of 1 cent	
Fiscal Year 2013							
Second half tax year 2012							
Locally assessed real property	11/15/2012	32,954,289	0.993	327,236,092	49.75%	162,799,956	1,639,476
Non-locally assessed property	11/15/2012	828,409	0.993	8,226,099	49.75%	4,092,484	41,213
<b>Total second half tax year 2012</b>		<b>33,782,698</b>		<b>335,462,191</b>		<b>166,892,440</b>	<b>1,680,689</b>
First half tax year 2013							
Locally assessed real property	6/15/2013	34,090,792	1.048	357,271,497	49.75%	177,742,570	1,696,017
Non-locally assessed property	6/15/2013	634,278	1.048	6,647,237	49.75%	3,307,000	31,555
<b>Total first half tax year 2013</b>		<b>34,725,070</b>		<b>363,918,734</b>		<b>181,049,570</b>	<b>1,727,572</b>
<b>Total fiscal year 2013 revenue</b>						<b>347,942,010</b>	<b>3,408,261</b>
Less projected senior citizen and disability tax relief						-3,600,000	
Less Potomac Yard special tax district						-1,369,762	
Plus delinquent FY 2012 and prior year real estate tax revenues collected in FY 2013						500,000	
<b>Total FY 2013 revenue after adjustments</b>						<b>343,472,248</b>	
Fiscal Year 2014							
Second half tax year 2013							
Locally assessed real property	11/15/2013	34,090,792	1.048	357,271,497	49.75%	177,742,570	1,696,017
Non-locally assessed property	11/15/2013	634,278	1.048	6,647,237	49.75%	3,307,000	31,555
<b>Total second half tax year 2013</b>		<b>34,725,070</b>		<b>363,918,734</b>		<b>181,049,570</b>	<b>1,727,572</b>
First half tax year 2014							
Locally assessed real property	6/15/2014	34,940,567	1.048	366,177,143	49.75%	182,173,128	1,738,293
Non-locally assessed property	6/15/2014	618,421	1.048	6,481,056	49.75%	3,224,325	30,766
<b>Total first half tax year 2014</b>		<b>35,558,988</b>		<b>372,658,199</b>		<b>185,397,454</b>	<b>1,769,060</b>
<b>Total fiscal year 2014 revenue</b>						<b>366,447,024</b>	<b>3,496,632</b>
Less projected senior citizen and disability tax relief						-3,600,000	
Less Potomac Yard special tax district						-1,507,297	
Plus delinquent FY 2013 and prior year real estate tax revenues collected in FY 2014						500,000	
<b>Total FY 2014 revenue after adjustments</b>						<b>361,839,727</b>	

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

# Revenues

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# Revenues

## Real Estate Assessments by Calendar Year (Amounts in Thousands)

	2001	2002	2003	2004	2005	2006
Residential Single Family	5,830,209	6,791,096	8,361,631	9,727,249	11,604,207	13,840,915
Residential Condominium	1,743,688	2,098,194	2,830,219	3,518,100	4,668,117	6,490,841
Commercial Multi-Family	1,734,225	2,004,540	2,264,921	2,570,652	3,088,102	3,378,614
Office/Retail Property	4,061,051	4,155,509	4,623,100	5,447,070	6,499,398	7,565,870
Other Commercial	598,139	421,220	464,500	549,565	726,886	850,487
Public Service Corporation	665,038	662,430	681,555	76,860	772,941	779,992
Total	<u>14,632,350</u>	<u>16,132,989</u>	<u>19,225,926</u>	<u>21,889,496</u>	<u>27,359,651</u>	<u>32,906,719</u>
Residential Single Family	39.8%	42.1%	43.5%	44.4%	42.4%	42.1%
Residential Condominium	11.9%	13.0%	14.7%	16.1%	17.1%	19.7%
Commercial Multi-Family	11.9%	12.4%	11.8%	11.7%	11.3%	10.3%
Office/Retail Property	27.8%	25.8%	24.0%	24.9%	23.8%	23.0%
Other Commercial	4.1%	2.6%	2.4%	2.5%	2.7%	2.6%
Public Service Corporation	4.5%	4.1%	3.5%	0.4%	2.8%	2.4%
Total	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>
Residential	51.8%	55.1%	58.2%	60.5%	59.5%	61.8%
Commercial	48.2%	44.9%	41.8%	39.5%	40.5%	38.2%
Residential including Commercial Multi-Family*	63.6%	67.5%	70.0%	72.3%	70.8%	72.1%
Commercial excluding Commercial Multi-Family*	36.4%	32.5%	30.0%	27.7%	29.2%	27.9%

Sources: Assessment Values are from the 2001-2013 Real Property Assessment Reports.

\* Current assessment practices include Commercial Multi-Family (rental units) in as commercial property. These numbers show the split if Commercial Multi-Family were included in Residential

# Revenues

## Real Estate Assessments by Calendar Year (Amounts in Thousands)

	2007	2008	2009	2010	2011	2012	2013
Residential Single Family	13,810,784	13,770,377	13,343,094	12,884,281	13,064,551	13,401,631	13,883,445
Residential Condominium	6,394,580	6,252,379	5,648,101	5,233,544	5,186,478	5,150,726	5,352,589
Vacant Residential*		116,858	161,323	153,080	179,702	163,350	148,618
Commercial Multi-Family	4,102,178	4,383,780	4,443,230	4,101,241	4,483,882	5,276,996	5,726,021
Office/Retail Property	8,386,548	9,165,161	9,001,670	7,970,599	8,433,635	8,544,988	8,579,097
Other Commercial	694,879	522,208	489,796	423,355	438,957	416,596	401,022
Public Service Corporation	854,062	892,054	876,985	883,390	844,746	828,408	634,278
<b>Total</b>	<b>34,243,031</b>	<b>35,102,817</b>	<b>33,964,198</b>	<b>31,649,490</b>	<b>32,631,952</b>	<b>33,782,696</b>	<b>34,725,071</b>
Residential Single Family	40.3%	39.2%	39.3%	40.7%	40.0%	39.7%	40.0%
Residential Condominium	18.7%	17.8%	16.6%	16.5%	15.9%	15.2%	15.4%
Vacant Residential			0.5%	0.5%	0.6%	0.5%	0.4%
Commercial Multi-Family	12.0%	12.5%	13.1%	13.0%	13.7%	15.6%	16.5%
Office/Retail Property	24.5%	26.1%	26.5%	25.2%	25.8%	25.3%	24.7%
Other Commercial	2.0%	1.5%	1.4%	1.3%	1.3%	1.2%	1.2%
Public Service Corporation	2.5%	2.5%	2.6%	2.8%	2.6%	2.5%	1.8%
<b>Total</b>	<b>100%</b>						
Residential**	59.0%	57.4%	56.4%	57.7%	56.5%	55.4%	55.8%
Commercial***	41.0%	42.6%	43.6%	42.3%	43.5%	44.6%	44.2%
Residential including Commercial Multi-Family****	71.0%	69.5%	69.5%	70.7%	70.2%	71.0%	72.3%
Commercial excluding Commercial Multi-Family****	29.0%	30.1%	30.5%	29.3%	29.8%	29.0%	27.7%

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

\*\* Residential includes Residential Single Family, Residential Condominium, and Vacant Residential past CY 2008.

\*\*\* Commercial includes Commercial Multi-Family, Office/Rental Property, Other Commercial, and Public Service Corporation.

\*\*\*\* Current assessment practices include Commercial Multi-Family (rental units) in as commercial property. These numbers show the split if Commercial Multi-Family were included in Residential

Sources: Assessment Values are from the 2001-2013 Real Property Assessment Reports.

# Revenues

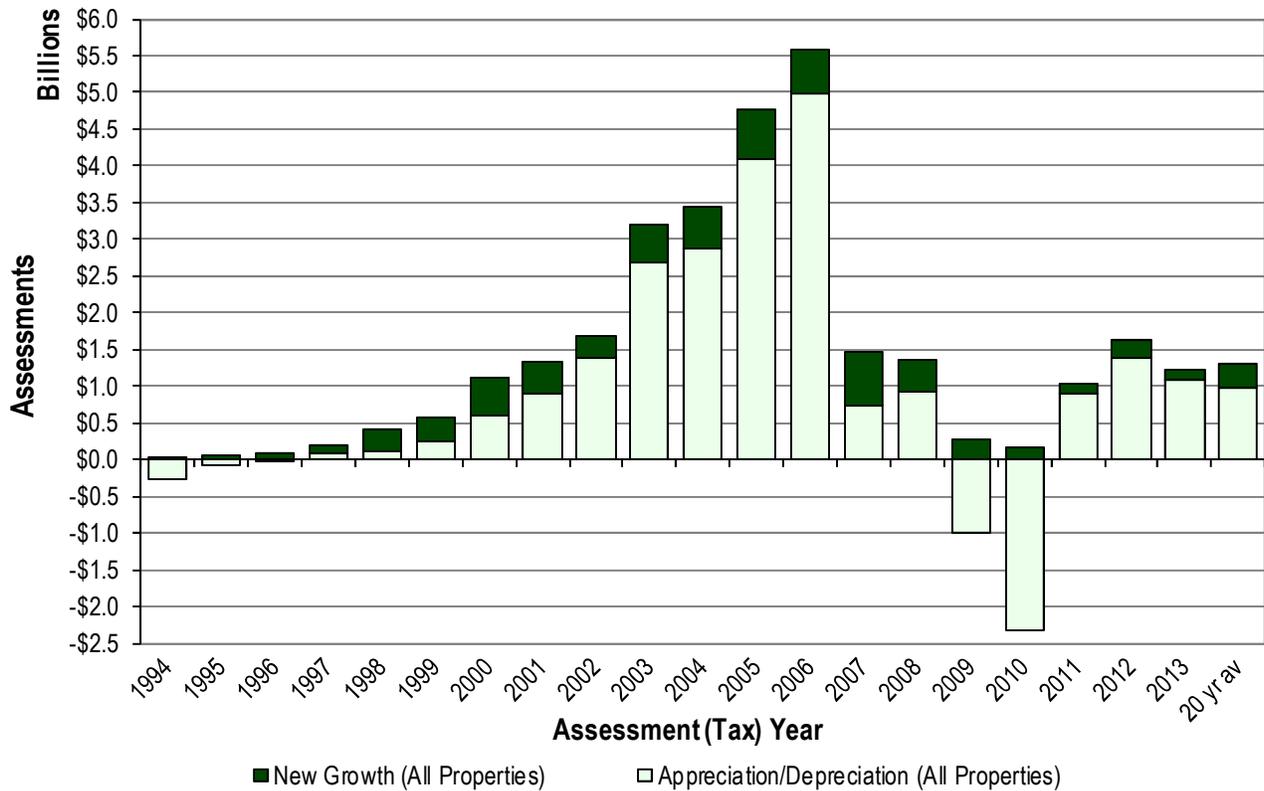
## Real Property Tax Base

### Change in Total Tax Base Years 1992-2013

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.

### Change in Total Tax Base

Tax Year 1994-2013



# Revenues

## Real Estate Tax Rates

### Regional Tax Rates Tax Years 1986-2013 (Proposed)

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

Tax Year	Alexandria	Arlington	Fairfax	Loudoun	Pr. William
1986	1.380	0.940	1.35	1.02	1.420
1987	1.340	0.920	1.32	0.88	1.300
1988	1.250	0.890	1.30	0.95	1.380
1989	1.100	0.780	1.19	0.88	1.380
1990	1.045	0.765	1.11	0.85	1.360
1991	1.045	0.765	1.11	0.94	1.360
1992	1.045	0.820	1.16	0.96	1.360
1993	1.070	0.860	1.16	1.00	1.360
1994	1.070	0.897	1.16	1.02	1.360
1995	1.070	0.940	1.16	0.99	1.360
1996	1.070	0.960	1.23	1.03	1.360
1997	1.070	0.986	1.23	1.06	1.360
1998	1.110	0.998	1.23	1.11	1.360
1999	1.110	0.998	1.23	1.11	1.360
2000	1.110	1.023	1.23	1.08	1.340
2001	1.110	1.023	1.23	1.08	1.310
2002	1.080	0.993	1.21	1.05	1.230
2003	1.035	0.978	1.16	1.11	1.160
2004	0.995	0.958	1.13	1.1075	1.070
2005	0.915	0.878	1.00	1.04	0.974
2006	0.815	0.818	0.89	0.89	0.8071
2007	0.830	0.818	0.89	0.96	0.8379
		<u>Res/Comm</u> <sup>1</sup>	<u>Res/Comm</u> <sup>1</sup>		
2008	0.845	0.848/0.973	0.92/1.03	1.14	0.97
2009	0.903	0.875/1.00	1.05/1.16	1.245	1.288
2010	0.978	.958/1.083	1.121/1.231	1.3	1.3146
2011	0.998 <sup>2</sup>	.958/1.083	1.101/1.211	1.285	1.2806
2012	0.998	0.971/1.096	1.111/1.221	1.235	1.2859
2013	1.053	1.003/1.128 <sup>3</sup>		1.23	1.2779 <sup>5</sup>

1. Beginning in calendar year 2008, Arlington County and Fairfax County levied an additional tax on most commercial real property for transportation purposes.

<sup>2</sup> In CY 2011, Alexandria added an add-on rate of 0.5 cents for stormwater management initiatives.

<sup>3</sup> Arlington County's rate includes a stormwater add on tax of 1.3 cents, and a transportation add-on tax on commercial property of 12.5 cents.

<sup>4</sup> The Fairfax County budget had not been released at the time of printing. and 0.1 cents for pest infestations, and a transportation add-on tax on commercial property of 11 cents.

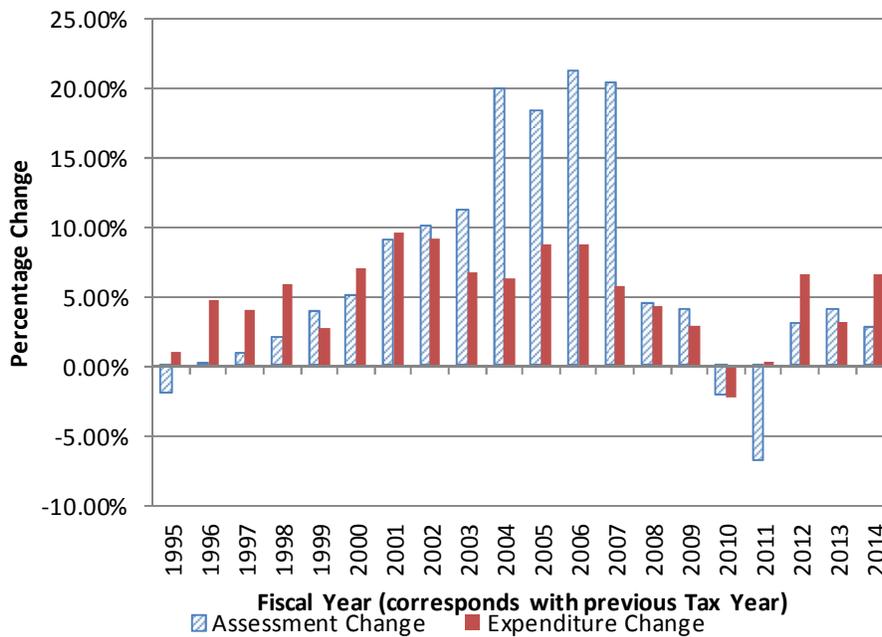
<sup>5</sup> Prince William includes a fire rescue levy of 7.44 cents and 0.2 cents for pest infestations.

# Revenues

## Real Property Assessments Compared to General Fund Expenditures

### Fiscal Years 1995-2014

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.)



# Revenues

## Personal Property Tax

FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed	\$ Chg. FY13 Proj/ FY14 Prop
61,476,057	61,078,531	63,278,531	65,118,531	2.9%

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.

## Vehicular Personal Property Tax

	FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed	\$ Chg. FY13 Proj/ FY14 Prop
Personal Property Tax	21,301,002	20,900,000	22,900,000	24,400,000	1,500,000
<i>State Reimbursement</i>	<i>23,578,531</i>	<i>23,578,531</i>	<i>23,578,531</i>	<i>23,578,531</i>	<i>0</i>
Total	44,879,533	44,478,531	46,478,531	47,978,531	1,500,000

Alexandria's vehicle tax rate is \$5.00 per \$100 of the vehicle's value. This is a \$0.25 cent increase over the FY 2013 rate of \$4.75 per \$100. The last previous rate increase occurred in 1989. 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 \$4.30 per \$100 retail value. Since 1999, the Commonwealth of Virginia has reimbursed all localities in Virginia for part of 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.

## Business Personal Property Tax

FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed	\$ Chg. FY13 Proj/ FY14 Prop
16,596,524	16,600,000	16,800,000	17,140,000	2.0%

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 2014 are based on collections through January, 2013 and include an increase of \$140,000 in additional revenue expected to be generated by the addition of one self-reporting tax compliance officer to improve collections.

# Revenues

## Intergovernmental Revenues

FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed	\$ Chg. FY13 Proj/ FY14 Prop
55,484,134	53,596,656	53,496,656	54,361,270	1.6%

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.

STATE AID	FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed
HB 599 (law enforcement aid)	\$ 5,380,492	\$ 5,380,536	\$ 5,380,536	\$ 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	7,457,766	6,949,748	6,949,748	6,949,748
Compensation Board Reimbursements for Treasury & Revenue Administration	326,368	492,674	492,674	492,674
State Prisoner Per Diem	507,885	462,272	462,272	462,272
State Aid for Road Maintenance	6,871,819	6,625,769	6,625,769	6,625,769
Other State Aid	1,861,633	1,530,000	1,430,000	1,430,000
Local Aid to the State	-1,280,514	-1,080,514	-1,080,514	0
<b>TOTAL STATE AID</b>	<b>\$ 44,703,980</b>	<b>\$ 43,939,016</b>	<b>\$ 43,839,016</b>	<b>\$ 44,919,530</b>

FEDERAL AID	FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed
Federal Prisoner Per Diem	\$ 6,902,105	\$ 6,735,337	\$ 6,735,337	\$ 6,519,437
State Criminal Alien Assistance Program	123,447	175,000	175,000	175,000
Build America Bonds Subsidy	1,713,303	1,713,303	1,713,303	1,713,303
Other Federal Aid (Including indirect costs recovered from federal grants)	2,041,299	1,034,000	1,034,000	1,034,000
<b>TOTAL FEDERAL AID</b>	<b>\$ 10,780,154</b>	<b>\$ 9,657,640</b>	<b>\$ 9,657,640</b>	<b>\$ 9,441,740</b>
<b>TOTAL INTERGOVERNMENTAL AID</b>	<b>\$ 55,484,134</b>	<b>\$ 53,596,656</b>	<b>\$ 53,496,656</b>	<b>\$ 54,361,270</b>

# Revenues

## Intergovernmental Revenues

### 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.

Local Aid to the State. The General Assembly reduced aid to localities across the board beginning in the FY 2010 and continuing through to FY 2013. The City of Alexandria's share of the reduction is approximately \$1.1 million in FY 2013. The aid reduction was discontinued by the State for FY.

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.

# Revenues

## Business License Taxes

FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed	\$ Chg. FY13 Proj/ FY14 Prop
30,309,499	33,000,000	31,825,000	33,000,000	3.7%

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). Businesses will pay tax on \$100,000 in minimum gross receipts collected by a licensable business. Businesses earning less than \$100,000 pay an administrative fee of \$50.

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 2013 are based on collections through January 2013.

## Sales Tax Revenues

FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed	\$ Chg. FY13 Proj/ FY14 Prop
24,949,593	24,900,000	26,100,000	27,340,000	4.8%

The total sales tax in Alexandria and all Virginia localities is generally 5.0% (grocery store food is 2.5%), which includes the local levy portion of 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. This estimate does not include the recently proposed changes to the State sales tax for transportation.

Revenues projected for FY 2013 are based on actual revenues through December 2012. For FY 2014, an increase of \$240,000 has been included as part of the total \$500,000 revenue increase expected to be generated by an increase tourism resulting from a \$200,000 increase in ACVA advertising expenditures.

# Revenues

## Restaurant Meals Tax Revenues

FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed	\$ Chg. FY13 Proj/ FY14 Prop
16,313,765	16,900,000	16,900,000	17,550,000	3.8%

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).

Revenues projected for FY 2012 are based on actual revenues through December of 2012. For FY 2014, an increase of \$150,000 has been included as part of the total \$500,000 revenue increase expected to be generated by an increase tourism resulting from a \$200,000 increase in ACVA advertising expenditures.

## Transient Lodging Tax Revenues

FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed	\$ Chg. FY13 Proj/ FY14 Prop
11,375,121	12,400,000	12,300,000	12,510,000	1.7%

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 2012 are partially based on actual revenues through December, 2012. For FY 2014, an increase of \$110,000 has been included as part of the total \$500,000 revenue increase expected to be generated by an increase tourism resulting from a \$200,000 increase in ACVA advertising expenditures.

# Revenues

## Communications Sales and Use Tax

FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed	\$ Chg. FY13 Proj/ FY14 Prop
11,030,711	11,300,000	11,300,000	11,300,000	0.0%

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 receives approximately 2.6% of the State's total Communication Sales and Use tax revenues. 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 2013 are based on revenues collected through December, 2012. There has been no growth in this revenue source since its inception in FY 2007, and revenues are expected to remain flat in FY 2014.

## Utility Tax Revenues

FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed	\$ Chg. FY13 Proj/ FY14 Prop
10,322,623	11,100,000	10,200,000	10,300,000	1.0%

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 2014 Proposed 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 2013 are based on actual revenues and rate changes from water, natural gas, and electricity through November of FY 2012.

# Revenues

## Motor Vehicle License Revenues

FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed	\$ Chg. FY13 Proj/ FY14 Prop
3,348,075	3,400,000	3,400,000	3,400,000	0.0%

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.

Revenues projected for FY 2013 are based on actual billings and collections through December of 2012. For FY 2013, it is expected that this revenue will remain flat as the number of vehicles in the City is not expected to increase from FY 2013.

## Recordation Tax Revenues

FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed	\$ Chg. FY13 Proj/ FY14 Prop
5,152,593	4,900,000	5,200,000	5,200,000	0.0%

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 2013 are based on actual revenues through December of FY 2012. For FY 2013, it is expected that this revenue will remain flat.

## Cigarette Tax Revenues

FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed	\$ Chg. FY13 Proj/ FY14 Prop
2,674,157	2,600,000	2,600,000	2,934,000	12.8%

The local cigarette tax for FY 2014 is levied at a rate of \$0.90 per pack of 20 cigarettes sold in the City. This represents a 10 cent increase from the FY 2013 rate of \$0.80. The rate was increased from \$0.70 to \$0.80 in FY 2010.

Revenues projected for FY 2013 are based on actual revenues through December of 2012. For FY 2014, revenues are increased by \$334,000 due to the tax rate increase.

# Revenues

## Charges for Services

FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed	\$ Chg. FY13 Proj/ FY14 Prop
16,474,123	15,891,959	15,691,959	16,599,959	5.8%

In FY 2014, this category includes the refuse user charge (\$5.9 million), parking meter receipts (\$3.4 million), ambulance charges (\$2.2 million), development fees (\$1.4 million), recreation fees (\$2.4 million) and other user charges. 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. FY 2013 is expected to decrease based on actual revenues received to date in which ambulance charges are \$300,000 below budget and parking meter receipts are \$100,000 higher than budget. The FY 2014 budget includes revenue increases due to extended parking meter hours, increased recreation and development fees, and reduced refuse collection fees.

## Licenses, Permits, and Fees

FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed	\$ Chg. FY13 Proj/ FY14 Prop
2,373,448	2,157,975	2,157,975	2,519,975	16.8%

This category includes Taxi Fees (\$0.3 million), Fire Retesting Program and Prevent Permit fees (\$1.2 million), and parking permits and reserved parking fees (\$0.9 million). The FY 2014 budget includes increases in Fire retesting and permit fees and reserved parking fees.

## Revenues from the Use of Money and Property

FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed	\$ Chg. FY13 Proj/ FY14 Prop
3,947,856	3,420,000	3,460,000	3,995,000	15.5%

This category includes interest on General Fund investments (\$0.7 million) and parking garage revenues (\$2.4 million). The FY 2014 budget includes increased revenues due to a parking rate increase.

# Revenues

## Fines and Forfeitures

FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed	\$ Chg. FY13 Proj/ FY14 Prop
4,869,294	4,664,000	4,764,000	5,272,000	10.7%

This category includes parking fines (\$3.9 million), and court fines (\$0.9 million), and red light camera violations (\$0.4 million). The FY 2014 includes an increase in parking fine revenue due to the addition of two parking enforcement officers in the Police Department budget.

Other Revenues	FY 2012 Actual	FY 2013 Approved	FY 2013 Projected	FY 2014 Proposed	% Chg. FY13 Proj/ FY14 Prop
Other Miscellaneous Taxes	4,531,945	3,350,275	3,350,275	3,350,275	0.0%
Admissions Tax	1,093,182	1,000,000	1,000,000	1,000,000	0.0%
Misc. Non-Tax Revenue	74,650,324	782,000	782,000	782,000	0.0%
Transfers from Other Funds	1,394,903	1,854,502	1,854,502	3,136,329	69.1%
Use of Fund Balance	0	6,839,538	0	6,204,255	N/A

**Other Miscellaneous Taxes** - This category includes the State's telecommunications tax, bank and other franchise taxes, and the daily rental tax..

**Admissions Tax** - Equal to 10% of the admissions fee up to 50 cents, this tax is levied on the sale of movie and live theatre tickets. It was implemented by the City during FY 2006.

**Miscellaneous Non-Tax Revenue** - 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. FY 2012 includes \$73.5 million in bond proceeds due to refinancing.

**Transfers from Other Funds** – This category includes revenues received in the General Fund from the sanitary sewer fund as reimbursement for sanitary sewer capital project debt service budgeted and expended in the General Fund as well as receipts from the sanitary sewer fund, storm water fund and transportation improvement program as indirect cost reimbursements for administrative support provided by the General Fund.

**Use of Fund Balance** – The FY 2014 budget includes the use of fund balance in the amount of 1% of total revenues.

# Revenues

## FY 2014 Proposed Tax Rates for Major Revenue Sources

	City Approved Rate	Virginia Code Reference	Maximum Rate Allowable by State
Real Estate Tax	\$1.053 per \$100 assessed value	58.1-3200	None
Personal Property Tax	\$4.50 per \$100 assessed value (machinery and tools) \$5.00 per \$100 assessed value (tangible personal property)	58.1-3507 58.1-3506-b	None None
Utility Tax (for residential users)	\$3.55 per \$100 assessed value (handicap vehicles)	58.1-3506.1	None
	15% of water service charge	58.1-3814	20% on 1 <sup>st</sup> \$15
	\$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 (for commercial users)	15% of first \$150 of water service charge		20%
(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	\$50.00	58.1-3703	\$50.00
And less than \$100,000		through	
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 E-911 tax of \$0.75 per landline per month	58.1-648 58.1-1730	
Admissions Tax	10% of gross admissions, not to exceed \$0.50 per admission		
Cigarette Tax	\$0.90 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 1 <sup>st</sup> 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.

# Grant Funding and Special Revenue Funds

## Summary of Major Revenue Sources

### Total All Funds Revenues

	FY 2013 Approved	FY 2014 Proposed	% Change FY 13 - FY 14
<b>General Fund</b>	\$587,861,196	\$626,629,791	6.6%
<b>Non-general fund</b>			
<b>State</b>	\$55,195,409	\$56,527,005	2.4%
<b>Federal</b>	\$29,479,399	\$29,055,582	-1.4%
<b>Charges, Donations and Other Sources</b>	\$34,590,855	\$33,705,740	-2.6%
<b>Total Special Revenue Funds</b>	\$119,265,663	\$119,288,327	0.0%
<b>Schools Fund Balance</b>	\$3,984,150	\$6,464,346	62.3%
<b>Equipment Replacement Fund</b>	\$4,189,469	\$6,661,403	59.0%
<b>Total All Funds</b>	\$715,300,478	\$759,043,867	6.1%

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 - DCHS
- 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 – DCHS
- State General Fund Revenues – DCHS
- Federal Earmarks/Grants – King Street Metro Platform Extension
- State Earmarks/Grants – Gadsby's Tavern Improvements

## Grant Funding and Special Revenue Funds

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.

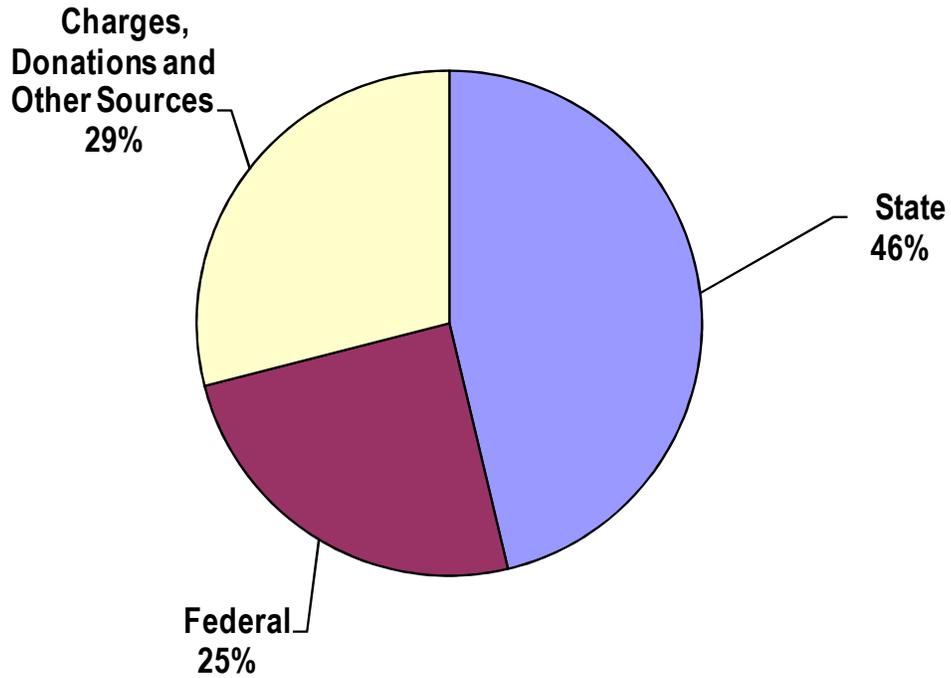
The Special Revenue described in this section do not include funding from the State and federal government that is accounted for within the City's General Fund, such as HB599 law enforcement aid and funding for street maintenance. State Compensation Board funding is also accounted for in the General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

As shown in the pie chart on the following page the City's Special Revenue Fund budget of \$119.3 million consists primarily of State Aid, Federal Aid and discretionary State and federal grants (\$85.6 million) and charges for fees, donations and other sources (\$33.7 million). This compares to the FY 2013 approved Special Revenue Fund budget of \$119.3 million. State and federal revenue is increasing by \$1.0 in DCCHS for new grants for teen pregnancy prevention and parent education. The Fire SAFER grant has ended and the cost of 12 previously grant-funded fire fighters are now paid from the General Fund. The loss in special revenue is \$0.8 million. The Schools are anticipating additional revenue from Sales Tax receipts but a loss of federal revenue associated with the American Recovery and Reinvestment Act (ARRA). In total, the change for State and federal revenue is an increase of \$0.9 million

Additional permitting fees, identified as Special Revenue, are anticipated in Code Administration and will be used to fund positions in TES, Historic Alexandria, Planning and Zoning, Finance and ITS that support the Permit Center that were previously supported by General Fund revenue. In total Charges, Donations and Other Sources for all City agencies are increasing \$1.2 million, or 4.2 percent. Significant decreases are estimated by the Schools in the Grants and Special Projects Fund related to this category of revenue. In total, the decrease in Charges, Donations and Other Sources is \$0.9

# Grant Funding and Special Revenue Funds

## FY 2014 Estimated Special Revenue Funds \$119.3 million



# Grant Funding and Special Revenue Funds

## Summary of Major Special Revenue Sources by Department

### Total Special Revenues

	FY 2013 Approved	FY 2014 Proposed	% Change FY 13 - FY 14
Schools	\$53,215,716	\$51,846,006	-2.6%
DCHS	\$38,495,665	\$39,379,159	2.3%
Housing	\$980,032	\$980,032	0.0%
TES	\$10,545,484	\$11,765,953	11.6%
Code Administration	\$5,083,499	\$5,363,953	5.5%
Transit Subsidies/DASH	\$4,962,000	\$4,460,000	-10.1%
Fire	\$1,308,504	\$459,666	-64.9%
Other City Agencies	\$4,674,763	\$5,033,558	7.7%
<b>Total Special Revenue Funds</b>	<b>\$119,265,663</b>	<b>\$119,288,327</b>	<b>0.0%</b>

### Total Charges, Donations and Other Sources

	FY 2013 Approved	FY 2014 Proposed	% Change FY 13 - FY 14
Schools	\$5,954,305	\$3,857,399	-35.2%
DCHS	\$6,219,965	\$6,083,902	-2.2%
Code Administration	\$5,083,499	\$5,363,953	5.5%
TES	\$10,239,464	\$11,459,933	11.9%
Transit Subsidies/DASH	\$4,962,000	\$4,460,000	-10.1%
Other City Agencies	\$2,131,622	\$2,480,553	16.4%
<b>Total Donations, Fees and Charges for Services</b>	<b>\$34,590,855</b>	<b>\$33,705,740</b>	<b>-2.6%</b>

### Total State and Federal Funds

	FY 2013 Approved	FY 2014 Proposed	% Change FY 13 - FY 14
Schools	\$47,261,411	\$47,988,607	1.5%
DCHS	\$32,275,700	\$33,295,257	3.2%
Housing	\$980,032	\$980,032	0.0%
Fire	\$1,306,004	\$457,166	-65.0%
Other City Agencies	\$2,851,661	\$2,861,525	0.3%
<b>Total State and Federal Funds</b>	<b>\$84,674,808</b>	<b>\$85,582,587</b>	<b>1.1%</b>

# Grant Funding and Special Revenue Funds

## 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 proposed FY 2014. City Council approval of the FY 2014 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.

<b>Addendum Table I</b>				
<b>Department of Community and Human Services</b>				
<b>Federally Funded Programs - Community Services Board</b>				
	<b>Federal Funds</b>	<b>FY 2013 Approved Budget Estimate</b>	<b>FY 2014 Proposed Budget Estimate</b>	<b>% Change FY13 - FY 14</b>
<b>Mental Health Programs</b>	Block Grant for Community Mental Health Services - Serious Emotionally Disturbed Children	\$224,427	\$252,748	12.6%
	Block Grant for Community Mental Health Services - Serious Mental Illness (Adults)	\$227,201	\$316,442	39.3%
	Projects for Assistance in Transition from Homelessness	\$104,020	\$104,020	0.0%
	Welfare TANF Foster Care (Title IV-E)	\$0	\$0	N/A
<b>MH and SA Programs</b>	U.S. Department of Housing and Urban Development	\$322,359	\$292,544	-9.2%
<b>Substance Abuse (SA) Programs</b>	Substance Abuse Residential Purchase of Services (SARPOS)	\$137,284	\$137,284	0.0%
	Substance Abuse Federal Block Grant - Alcohol & Drug Treatment	\$548,951	\$529,665	-3.5%
	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	\$159,924	\$159,924	0.0%
<b>Intellectual Disability Programs</b>	Grants for Infants and Toddlers with Disabilities	\$155,304	\$248,985	60.3%
	<b>Total Federal Funds</b>	<b>\$2,206,156</b>	<b>\$2,368,298</b>	<b>7.3%</b>

# Grant Funding and Special Revenue Funds

## 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 2013 Approved Budget Estimate	FY 2014 Proposed Budget Estimate	% Change FY13 - FY 14
<b>Mental Health Programs</b>	Crisis Stabilization	\$160,128	\$113,905	-28.9%
	MH Law Reform	\$210,194	\$210,194	0.0%
	DAP - Discharge Assistance	\$183,085	\$183,085	0.0%
	MH Initiative - SED Children State	\$77,033	\$77,033	0.0%
	MH DAD/Wintex	\$113,229	\$113,229	0.0%
	Transformation	\$70,000	\$70,000	0.0%
	System of Care	\$369,930	\$369,930	0.0%
	Juvenile Detention	\$111,730	\$111,730	0.0%
	Pharmacy*	\$0	\$338,397	N/A
	Recovery*	\$0	\$130,000	N/A
	Regional Discharge Assistance Plan (RDAP)*	\$0	\$108,398	N/A
	Jail Diversion*	\$0	\$228,879	N/A
	Other State Aid	\$3,056,704	\$2,224,338	-27.2%
<b>Substance Abuse (SA) Programs</b>	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	\$1,337,881	\$1,371,428	2.5%
<b>Intellectual Disability Programs</b>	Other State Aid	\$158,860	\$232,927	46.6%
	<b>Total State Funds</b>	<b>\$5,933,419</b>	<b>\$5,968,118</b>	<b>0.6%</b>

# Grant Funding and Special Revenue

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

Federal Funds	FY 2013 Approved Budget Estimate	FY 2014 Proposed Budget Estimate	% Change FY13 to FY14
<b>VDSS (Virginia Dept. of Social Services (Operating Funds))</b>	\$597,944	\$431,989	-27.8%
<b>VDSS Eligibility Determination</b>	\$1,925,560	\$1,934,920	0.5%
<b>VDSS Child Welfare Administration</b>	\$1,899,147	\$2,151,886	13.3%
<b>VDSS Adult Services Administration</b>	\$172,197	\$335,687	94.9%
<b>VDSS Early Childhood Administration</b>	\$322,832	\$311,743	-3.4%
<b>VDSS CSA Administration</b>	\$65,756	\$0	-100.0%
<b>Foster Care IV - E</b>	\$858,043	\$858,043	0.0%
<b>Adoption Subsidy</b>	\$879,706	\$777,141	-11.7%
<b>Welfare Special Adoption</b>	\$0	\$101,249	N/A
<b>Other VDSS</b>	\$0	\$60,766	N/A
<b>TANF/View Child Care and Wrap Around</b>	\$765,288	\$765,288	0.0%
<b>Child Care Fee System</b>	\$0	\$0	N/A
<b>Virginia Department of Aging</b>	\$356,780	\$388,748	9.0%
<b>VDSS In-Home Services to Companion</b>	\$303,713	\$303,713	0.0%
<b>Head Start</b>	\$1,996,828	\$2,197,051	10.0%
<b>Transitional Apartment Planning &amp; Eviction Storage (CDBG)</b>	\$93,526	\$52,000	-44.4%
<b>Winter Shelter (CDBG)</b>	\$20,000	\$20,000	0.0%
<b>Shelter Grants (Federal Shelter &amp; ESG Winter Shelter)</b>	\$53,463	\$115,969	116.9%
<b>Community Services Block Grant (CSBG\BASIC)</b>	\$53,701	\$120,237	123.9%
<b>Virginia Refugee Resettlement Program (VRRP)</b>	\$118,905	\$93,559	-21.3%
<b>VDSS Refugee Resettlement Program (VRRP)</b>	\$85,000	\$140,000	64.7%
<b>WIA (Workforce Investment Board)</b>	\$388,558	\$395,849	1.9%
<b>VIEW (Virginia Initiative for Employment not Welfare)</b>	\$196,514	\$212,638	8.2%
<b>Childcare Joblink</b>	\$0	\$49,429	N/A
<b>Domestic Violence &amp; Sexual Assault</b>	\$0	\$374,654	N/A
<b>Competitive Personal Responsibility Education Program (PREP)</b>	\$0	\$290,494	N/A
<b>All other Federal grants (includes individual program grants under \$100,000)</b>	\$285,537	\$205,359	-28.1%
<b>Total Federal Funds</b>	<b>\$11,438,998</b>	<b>\$12,688,412</b>	<b>10.9%</b>

# Grant Funding and Special Revenue

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

State Funds	FY 2013 Approved Budget Estimate	FY 2014 Proposed Budget Estimate	% Change FY13 to FY14
Auxiliary Grants	\$236,454	\$236,454	0.0%
Americorps at Brent Place	\$66,500	\$0	-100.0%
Foster Care IV - E	\$833,048	\$833,048	0.0%
Adoption Subsidy	\$674,576	\$777,141	15.2%
Special Needs Adoption	\$1,560,076	\$1,458,827	-6.5%
TANF/VIEW Child Care	\$619,520	\$619,520	0.0%
VDSS (Virginia Department of Social Services) Operating Funds	\$381,851	\$247,148	-35.3%
VDSS Eligibility Determination	\$1,231,126	\$1,231,126	0.0%
VDSS Child Welfare Administration	\$1,102,340	\$1,248,178	13.2%
VDSS Early Childhood Administration	\$166,399	\$168,205	1.1%
Comprehensive Services Act	\$4,264,539	\$4,291,161	0.6%
Shelter Support Grant	\$90,689	\$138,000	52.2%
Homeless Intervention	\$246,000	\$250,000	1.6%
Other VDSS Client Services	\$292,937	\$13,781	-95.3%
VIEW	\$0	\$124,882	0.0%
Childcare JobLink	\$0	\$29,034	0.0%
Virginia Preschool Initiative	\$96,000	\$0	-100.0%
VDSS Companion Program	\$44,860	\$44,860	0.0%
VDSS Aging Administration	\$101,132	\$197,150	94.9%
Virginia Department of Aging (VDA)	\$191,683	\$151,343	-21.0%
WIA Disability Initiative	\$40,000	\$40,000	0.0%
Domestic Violence and Sexual Assault	\$0	\$55,678	0.0%
All other State grants (includes individual program grants under \$100,000)	\$216,373	\$114,893	-46.9%
<b>Total State Funds</b>	<b>\$12,456,103</b>	<b>\$12,270,429</b>	<b>-1.5%</b>

# Grant Funding and Special Revenue

## Addendum Table VI Office of Housing Federally Funded Programs

	FY 2013 Approved Budget Estimate	FY 2014 Proposed Budget Estimate	% Change FY13 to FY14
<b>State Funds</b>			
<b>CDBG Program Administration</b>	\$125,232	\$125,232	0.0%
<b>HOME HAP Loans</b>	\$0	\$0	0.0%
<b>CDBG Hap Loans</b>	\$0	\$0	0.0%
<b>CDBG Rehabilitation Loans</b>	\$203,553	\$203,553	0.0%
<b>CDBG HAP Administration</b>	\$0	\$0	0.0%
<b>CDBG Rehabilitation Administration</b>	\$264,185	\$264,185	0.0%
<b>HOME Housing Opportunities Fund/Housing Development Assistance</b>	\$333,979	\$333,979	0.0%
<b>All other Federal grants (includes individual program grants under \$100,000)</b>	\$53,083	\$53,083	0.0%
<b>Total Federal Funds</b>	\$980,032	\$980,032	0.0%

# Grant Funding and Special Revenue

## Addendum Table VII

### FY 2014 Housing Program Sources and Uses

Program Activity (Uses) Funding (Sources)	Home Ownership			Housing Rehab.	Landlord Tenant		Affordable Housing Development & Preservation		Leadership & Mgmt Support Services		Totals
	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	
<b>CDBG</b>											
New Grant	0	0	0	460,877	0	12,034	0	0	38,489	94,836	606,236
Program Income	25,000	0	0	125,000	0	0	0	0	0	0	150,000
Carryover	0	0	0	575,069	0	10,000	0	0	0	0	585,069
	25,000	0	0	1,160,946	0	22,034	0	0	38,489	94,836	1,341,305
	<b>One Loan</b>			<b>Nine HPRLP Loans One RAMP</b>		<b>One Testing Round</b>					
<b>HOME</b>											
New Grant		0	0	0	0	0	0	338,980	0	34,816	373,796
Program Income	36,000	0	0	0	0	0	0	36,448	0	0	72,448
Carryover	0	0	0	0	0	0	0	0	0	0	0
	36,000	0	0	0	0	0	0	375,428	0	34,816	446,244
	<b>One Loan</b>							<b>One Project Financed</b>			
<b>GENERAL FUND</b>											
New	11,521	0	25,922	115,210	406,027	42,874	260,138	151,542	567,674	231,850	1,812,758
Dedicated Revenue	0	0	0	0	71,605	0	0	385,520	0	0	457,125
New HOME Match	0	0	0	0	0	0	0	28,089	0	0	28,089
	11,521	0	25,922	115,210	477,632	42,874	260,138	565,151	567,674	231,850	2,297,972
	<b>Admin Support for Homeownership Program</b>		<b>TBD units placed under contract</b>		<b>1,000 disputes mediated &amp; 4,000 clients served</b>		<b>10 Developer Pledged Units</b>				
<b>HOUSING TRUST FUND</b>											
New	65,000	0	0	0	0	0	1,500,000	960,000	0	0	2,525,000
Carryover	100,000	0	0	54,500	0	0	613,404	574,000	0	0	1,341,904
HOME Match (Carryover)	0	0	0	0	0	0	0	71,073	0	0	71,073
	165,000	0	0	54,500	0	0	2,113,404	1,605,073	0	0	3,937,977
	<b>Four Loans</b>			<b>Three Mini- RAMP Grants</b>			<b>Beauregard Funds</b>	<b>Two Projects Financed</b>			
<b>GO BONDS FOR BEAUREGARD</b>											
	0	0	0	0	0	0	1,600,000	0	0	0	1,600,000
<b>ALL FUNDS</b>	<b>237,521</b>	<b>0</b>	<b>25,922</b>	<b>1,330,656</b>	<b>477,632</b>	<b>64,908</b>	<b>3,973,542</b>	<b>2,545,652</b>	<b>606,163</b>	<b>361,502</b>	<b>9,623,498</b>

Notes: \$460K of the new HTF will be allocated to the Braddock Fund and \$374K of the HTF carryover funds are in the the same fund.

\$3.6 million of the HTF and Bond funds are allocated for Beauregard.

## City Agency FY 2014 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**

<u>TITLE/DESCRIPTION</u>	<u>GRANTOR AGENCY</u>	<u>FTE</u>	<u>Revenue</u>	<u>General Fund</u>	<u>Cash Match</u>	<u>Total Program Funding</u>
<u>Commonwealth's Attorney</u> <b>Victim Witness Assistance Program</b>	<b>VA Department of Criminal Justice Services</b>	3.0	\$186,767	\$71,655	\$0	\$258,422
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..						
<b>Violence Against Women Act Funds (V-Stop)</b>	<b>VA Department of Criminal Justice Services</b>	1.0	\$70,803	\$0	\$0	\$70,803
Funds are provided by the Department of Criminal Justice Services to provide services to victims of domestic violence cases, including court advocacy, follow-up services and data collection and to encourage victims to participate in the prosecution.						
<u>Sheriff</u> <b>CCCA (Pre-trial and Local Services)</b>	<b>State Department of Criminal Justice</b>	6.0	\$459,209	\$301,224	\$0	\$760,433
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 2014 Estimated Special Revenue Funds

TITLE/DESCRIPTION	GRANTOR AGENCY	FTE	Revenue	General Fund	Cash Match	Total Program Funding
<b>CSU and Other Public Safety</b>						
<b>VJCCCA Sheltercare</b>	<b>State Department of Juvenile Justice</b>		\$184,177	\$927,844	\$0	\$1,112,021
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.						
<b>VJCCCA Court Service Unit</b>	<b>State Department of Juvenile Justice</b>	4.0	\$63,081	\$218,193	\$95,575	\$376,849
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.						
<b>Juvenile Accountability Block Grant</b>	<b>Federal Department of Criminal Justice</b>	1.0	\$27,220	\$0	\$3,024	\$30,244
JABG is a high level accountability program that provides after hours supervision to youth released on Court ordered conditions and are awaiting final disposition.						
<b>Human Rights</b>						
<b>Fair Employment Practices Agency Program - EEOC</b>	<b>Federal Equal Employment Opportunity Commission</b>	0.5	\$43,062	\$0	\$0	\$43,062
Funds are provided for investigating and closing EEOC cases. The City receives \$600 per closed case approved by the Equal Employment Opportunity Commission.						

## City Agency FY 2014 Estimated Special Revenue Funds

TITLE/DESCRIPTION	GRANTOR AGENCY	FTE	Revenue	General Fund	Cash Match	Total Program Funding
<u>TES</u>						
<b>Transportation Demand Management</b>	<b>Virginia Department of Rail and Transportation</b>	2.0	\$228,240	\$0	\$59,902	\$288,142
Funds are provided for outreach and staff to manage the City's Rideshare Program.						
<b>Employer Outreach</b>	<b>Federal Highway Administration (FHWA) - Regional Surface Transportation Program Projects</b>		\$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 2014 Estimated Special Revenue Funds

TITLE/DESCRIPTION	GRANTOR AGENCY	FTE	Revenue	General Fund	Cash Match	Total Program Funding
<b>Fire</b>						
<b>Fire Programs Public Education</b>	<b>Virginia Department of Fire Programs</b>		\$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.						
<b>EMS Four for Life</b>	<b>Virginia Department of Health</b>		\$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.						
<b>Fire Training Fund</b>	<b>Virginia Department of Fire Programs</b>		\$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.						
<b>Hazmat Calls Answered</b>	<b>Virginia Department of Emergency Management</b>		\$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.						
<b>Hazmat Agreement</b>	<b>Virginia Department of Emergency Management</b>		\$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 2014 Estimated Special Revenue Funds

TITLE/DESCRIPTION	GRANTOR AGENCY	FTE	Revenue	General Fund	Cash Match	Total Program Funding
<b>Recreation</b>						
<b>USDA After School Snack</b>	<b>United States Department of Agriculture</b>		\$133,000	\$0	\$0	\$133,000
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.						
<b>USDA Summer Food</b>	<b>United States Department of Agriculture</b>		\$107,700	\$0	\$0	\$107,700
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.						
<b>Litter Control</b>	<b>Virginia Department of Environmental Quality, Litter Prevention and Recycling Program</b>		\$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						
<b>Local Government Challenge</b>	<b>Virginia Commission for the Arts</b>		\$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 2014 Estimated Special Revenue Funds

TITLE/DESCRIPTION	GRANTOR AGENCY	FTE	Revenue	General Fund	Cash Match	Total Program Funding
<b>Community and Human Services</b>						
<b>Transitional and Supportive Housing Programs</b>	<b>U.S. Department of Housing and Urban Development</b>		\$292,544	\$354,905	\$87,763	\$735,212
Funds are provided for supportive services, operations and administration in mental health and substance abuse residential programs. In addition the funds shown above, \$474,377 of state revenue, client fees and other revenues are used to provide total program funds of \$1,124,465.						
<b>High Intensity Drug Trafficking Area Treatment (HIDTA)</b>	<b>U.S. Office of National Drug Control Policy</b>		\$27,361	\$0	\$0	\$27,361
Funds are provided for substance abuse treatment services for individual involved in the justice system.						
<b>Grants for Infants and Toddlers with Disabilities (Part C)</b>	<b>U.S. Department of Education and Virginia Department of Behavioral Health and Disability Services</b>		\$481,912	\$405,921	\$0	\$887,833
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 at a state-wide level. In addition to the general funds contributed to this program, \$37,200 of state revenue is used for a total program budget of \$705,815.						
<b>Jail Diversion</b>	<b>Virginia Department of Behavioral Health and Disability Services</b>	1.0	\$228,879	\$5,735	\$0	\$234,614
Funds are provided for treatment services to decrease crime and recidivism among persons with mental illness.						

## City Agency FY 2014 Estimated Special Revenue Funds

TITLE/DESCRIPTION	GRANTOR AGENCY	FTE	Revenue	General Fund	Cash Match	Total Program Funding
<b>Sexual Assault Response and Awareness (SARA) - Violence Against Women Act Funds</b>	<b>Virginia Department of Criminal Justice Services</b>	1.0	\$42,376	\$49,646	\$0	\$92,022
Funds are provided through the Violence Against Women Act for comprehensive services to Spanish speaking victims of sexual assault in Alexandria and educational outreach.						
<b>Rape Victims Companion Program - Sexual Assault Response and Awareness</b>	<b>Virginia Department of Criminal Justice Services</b>	3.0	\$188,062	\$30,062	\$0	\$218,124
Funds are provided through the federal Victims of Crime Act for rape crisis centers to provide direct services for victims of sexual violence.						
<b>Domestic Violence</b>	<b>Virginia Department of Social Services</b>	3.0	\$178,855	\$59,126	\$0	\$237,981
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.						
<b>Federal Shelter</b>	<b>State Department of Housing and Community Development</b>		\$9,039	\$0	\$0	\$9,039
Funds are provided to pay for utilities at the battered women's shelter.						

## City Agency FY 2014 Estimated Special Revenue Funds

TITLE/DESCRIPTION	GRANTOR AGENCY	FTE	Revenue	General Fund	Cash Match	Total Program Funding
<b>Project Discovery</b>	<b>State of Virginia</b>	1.0	\$62,700	\$15,702	\$0	\$78,402
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.						
<b>Headstart</b>	<b>Department of Health and Human Services</b>		\$2,197,051	\$0	\$196,541	\$2,393,592
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.						
<b>Emergency Solutions Preventing Homelessness</b>	<b>VA Department of Housing and Community Development and Community Services Block Grant</b>	4.0	\$358,771	\$167,833	\$0	\$526,604
Funds to prevent immediate homelessness through case management and financial assistance to avoid the need for sheltering activities.						
<b>Homeless Shelter Programs</b>	<b>VA Department of Housing and Community Development</b>		\$273,969	\$0	\$0	\$273,969
Funds are provided to support homeless sheltering and case management efforts to rapidly rehouse shelter residents.						
<b>Community Services Block Grant</b>	<b>Virginia Department of Social Services, Office of Community Services</b>	2.0	\$120,237	\$129,092	\$0	\$249,329
Funds are provided to support efforts in preventing homelessness through counseling, education and financial assistance.						
<b>Virginia Cares</b>	<b>Virginia Cares</b>	1.0	\$27,453	\$43,295	\$0	\$70,748
Funds are provided to community agencies to assist ex-offenders in re-entry into the community without returning to a life of crime.						

## City Agency FY 2014 Estimated Special Revenue Funds

<u>TITLE/DESCRIPTION</u>	<u>GRANTOR AGENCY</u>	<u>FTE</u>	<u>Revenue</u>	<u>General Fund</u>	<u>Cash Match</u>	<u>Total Program Funding</u>
<u>Community and Human Services</u>						
<b>Community Services Block Grant</b>	<b>Virginia Department of Social Services, Office of Community Services</b>	2.0	\$176,954	\$0	\$0	\$176,954
Funds are provided to support efforts in preventing homelessness through counseling, education and financial assistance.						
<b>Virginia Cares</b>	<b>Virginia Cares</b>	1.0	\$44,457	\$43,295	\$0	\$87,752
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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