

*City of Alexandria, Virginia* 21  
6-12-01

MEMORANDUM

DATE: MAY 31, 2001  
TO: THE HONORABLE MAYOR AND MEMBERS OF CITY COUNCIL  
FROM: PHILIP SUNDERLAND, CITY MANAGER *PS*  
SUBJECT: APPROPRIATION ORDINANCE FOR FISCAL YEAR 2002

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**ISSUE:** Authority to appropriate monies for the support of the government of the City of Alexandria, Virginia for the Fiscal Year (FY) 2002.

**RECOMMENDATION:** That City Council approve the attached Ordinance on first reading and schedule it for public hearing, second reading, and final passage on Saturday, June 16, 2001.

**DISCUSSION:** On May 7, 2001, City Council approved the FY 2002 General Fund budget and adopted an ordinance approving the City's real property tax rate of \$1.11 per \$100 of assessed value. In accordance with sections 6.07 and 6.14 of the City Charter, an ordinance is also required to appropriate the FY 2002 Approved Operating and Capital Budgets. The attached Appropriations Ordinance legally establishes the revenues and expenditures of the FY 2002 budget.

As detailed in section seven of the attached ordinance, a significant portion of the General Fund's revenues are transferred to other funds and component units, principally to finance operations of the Alexandria City Public Schools. The total expenditure appropriation must be reduced by the amount of these transfers (referred to as "Interfund Transfers") to eliminate double counting and accurately reflect the aggregate expenditure appropriations.

**FISCAL IMPACT:** This Ordinance authorizes the receipt and expenditure of \$472,207,624 for FY 2002 in the following funds:

General Fund	\$349,357,820
Special Revenue Fund	62,391,471
Capital Projects Fund	53,527,463
Recycling Enterprise Fund	733,062

Equipment Replacement Internal Service Fund	4,117,649
Schools	140,962,215
Library	5,435,312
Alexandria Transit Company	5,807,830
Less: Interfund Transfers	<u>(150,125,198)</u>
<b>TOTAL</b>	<b>\$472,207,624</b>

The amounts listed for the Alexandria Transit Company, the Schools, and the Library represent their total budgets, including the City's General Fund appropriation to each agency and any fee revenue (such as farebox revenue for the Alexandria Transit Company), grants, State aid or other revenues that are part of the total budgets. By charter, Council must appropriate all monies, including those for the Alexandria Transit Company, irrespective of the source. The "Less: Interfund Transfers" line backs out City appropriated dollars that are counted both in the General Fund figure and in the budgets for these individual agencies.

**ATTACHMENTS:** Appropriations Ordinance

**STAFF:** Mark Jinks, Assistant City Manager  
D. A. Neckel, Director of Finance  
Laura Triggs, Deputy Director of Finance/Comptroller

Introduction and first reading: 06/12/01  
Public hearing: 06/16/01  
Second reading and enactment: 06/16/01

INFORMATION ON PROPOSED ORDINANCE

Title

AN ORDINANCE making provision for the support of the government of the City of Alexandria, Virginia, for the payment of interest and principal on the city debt and other municipal expenditures and expenses, and for other purposes, for the fiscal year beginning on the first day of July 2001 and ending on the thirtieth day of June 2002.

Summary

The proposed ordinance appropriates funds for the operation of the city government in fiscal year 2002.

Sponsor

Daniel A. Neckel, Director of Finance

Staff

Daniel A. Neckel, Director of Finance  
Ignacio, City Attorney

Authority

§ 2.02(c), Alexandria City Charter

Estimated Costs of Implementation

None

Attachments in Addition to Proposed Ordinance and its Attachments (if any)

None

EXHIBIT NO. 3

21  
6-12-01

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE making provision for the support of the government of the City of Alexandria, Virginia, for the payment of interest and principal on the city debt and other municipal expenditures and expenses, and for other purposes, for the fiscal year beginning on the first day of July 2001 and ending on the thirtieth day of June 2002.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That, pursuant to section 6.07 of the city charter, the sum of \$472,207,624 be, and the same hereby is, appropriated for the support of the government of the City of Alexandria in the fiscal year beginning on the first day of July 2001 and ending on the thirtieth day of June 2002.

Section 2. That, pursuant to section 6.07 of the city charter, the sum of \$472,207,624 appropriated in section 1 of this ordinance for the support of the government of the City of Alexandria in the fiscal year beginning on the first day of July 2001 and ending on the thirtieth day of June 2002 be, and the same hereby is, further appropriated to the following city departments, major operating units, component units and major categories of expenditures in the amounts set forth below:

<u>Department/Unit/Component Unit/ Category of Expenditure</u>	<u>Appropriation</u>
18th Circuit Court	\$ 1,112,317
18th General District Court	91,343
18th Juvenile Court	34,024
Citizens Assistance	633,695
City Attorney	1,339,873
City Clerk and Clerk of Council	321,994
City Council	450,344
City Manager	1,642,481
Clerk of Court	1,295,195
Commonwealth's Attorney	2,192,667
Contingent Reserves	1,450,000
Court Services Unit	835,572
Finance	6,703,739
Fire	25,652,189
General Debt Service	15,458,336
General Services	8,852,844
Health	6,624,101
Human Rights	327,649
Human Services	41,878,955
Human Services Contributions	875,500
Information Technology Services	5,711,401
Internal Audit	189,899

Law Library	\$ 116,592
Mental Health/Mental Retardation & Substance Abuse	21,524,215
Non-Departmental	7,393,241
Office of Historic Alexandria	2,192,862
Office of Housing	2,800,437
Office of Management and Budget	894,337
Office on Women	1,266,146
Other Correctional Activities	3,288,650
Other Educational Activities	12,923
Other Planning Activities	2,052,948
Personnel	1,975,229
Planning & Zoning	2,805,283
Police	35,420,474
Real Estate Assessments	947,458
Recreation, Parks & Cultural Activities	14,168,190
Registrar of Voters	738,422
Sheriff	17,225,251
Transit Subsidies	8,731,517
Transportation and Environmental Services	20,936,692
Capital Projects	53,527,463
Component Unit-Library	5,435,312
Component Unit-Schools	140,962,215
Internal Service	<u>4,117,649</u>
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$472,207,624</u></b>

Section 3. That, pursuant to section 6.07 of the city charter, the sum of \$472,207,624 appropriated in section 1 of this ordinance for the support of the City of Alexandria in the fiscal year beginning on the first day of July 2001 and ending on the thirtieth day of June 2002 be, and the same hereby is, further appropriated to the following principal objects of city expenditures:

<u>Object of Expenditures</u>	<u>Appropriation</u>
Personnel Services	\$153,841,826
Non-Personnel Services	107,406,140
Capital Outlay	376,127
Component Unit-Library	5,435,312
Component Unit-Schools	140,962,215
Component Unit-Alexandria Transit Company	5,807,830
Pilot Recycling Program	733,062
Equipment Replacement	4,117,649
Capital Projects	<u>53,527,463</u>
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$472,207,624</u></b>

Section 4. That the sum of \$472,207,624 appropriated in section 1 of this ordinance for the support of the government of the City of Alexandria in the fiscal year beginning on the first day of July 2001 and ending on the thirtieth day of June 2002 is estimated to be derived from the following sources of revenue:

<u>Source of Revenue</u>	<u>Amount</u>
General Property Taxes	\$195,217,220
Other Local Taxes	81,128,000
Permits, Fees and Licenses	3,800,000
Fines and Forfeitures	4,376,000
Intergovernmental Revenue	107,367,582
Charges for Services	18,720,577
Revenue from Use of Money and Property	9,297,963
Miscellaneous Revenue	1,658,832
Bond Proceeds	30,500,000
Unreserved Fund Balance - General Fund:	
Subsequent Year's Budget	11,006,000
Capital Projects Fund Balance	3,000,000
Schools' Fund Balance	2,017,801
Retained Earnings - Internal Service Fund	<u>4,117,649</u>
<b>TOTAL ESTIMATED REVENUE</b>	<b><u>\$472,207,624</u></b>

Section 5. That, pursuant to section 6.14 of the city charter, the sum of \$53,527,463 be, and the same hereby is, appropriated for capital improvement project expenditures of the City of Alexandria and the Alexandria City Public Schools in the fiscal year beginning on the first day of July 2001 and ending on the thirtieth day of June 2002. This sum, which consists of the \$53,527,463 appropriated as Capital Projects in section 2 of this ordinance, is appropriated as follows: (i) \$35,743,463 to capital projects which are included in the city's government fiscal year 2002-2007 capital improvement program adopted by city council on May 7, 2001 and \$17,784,000 to the capital projects identified in the Alexandria City Public Schools' capital budget approved by the school board on January 18, 2001.

Section 6. That the sum of \$53,527,463 appropriated in section 5 of this ordinance for capital improvement project expenditures of the City of Alexandria and the Alexandria City Public Schools in the fiscal year beginning on the first day of July 2001 and ending on the thirtieth day of June 2002 is estimated to be derived from the following sources of revenue:

<u>Source of Revenue</u>	<u>Amount</u>
Transfer In from General Fund	\$12,020,000

Bond Interest Earnings	507,463
Designated General Fund Balance	7,500,000
Bond Proceeds	30,500,000
Recapture from Prior Projects	<u>3,000,000</u>
TOTAL ESTIMATED REVENUE	<u>\$53,527,463</u>

Section 7. That the sum of \$150,125,198 be, and the same hereby is, authorized to be transferred between the following funds maintained by the city, as set forth below:

<u>From</u>	<u>Amount</u>	<u>To</u>	<u>Amount</u>
General Fund	\$ 21,720,305	Special Revenue Fund- General	\$ 21,720,305
General Fund	12,020,000	Capital Projects Fund	12,020,000
General Fund	107,269,189	Component Unit-Schools	107,269,189
General Fund	4,082,830	Component Unit-Alexandria Transit Company	4,082,830
General Fund	<u>5,032,874</u>	Component Unit-Library	<u>5,032,874</u>
TOTALS	<u>\$150,125,198</u>		<u>\$150,125,198</u>

Section 8. That the sum of \$472,207,624 appropriated in section 1 of this ordinance for the support of the government of the City of Alexandria in the fiscal year beginning on the first day of July 2001 and ending on the thirtieth day of June 2002 is, for accounting purposes and in accordance with generally accepted accounting principles, attributed, for each city department, major operating unit, component unit and major category of expenditure, to the funds maintained by the city as shown in Table I on the following page of this ordinance.



TABLE I

Department	General Fund	Special Revenue Fund	Capital Projects	Enterprise Fund: Recycling Program	Internal Service Fund: Equipment Replacement	Component Units			Total
						Schools	Library	Alexandria Transit Co.	
18th Circuit Court	\$ 1,112,317	\$	\$	\$	\$	\$	\$	\$	\$ 1,112,317
18th General District Court	91,343								91,343
18th Juvenile Court	34,024								34,024
Citizens Assistance	628,695	5,000							633,695
City Attorney	1,339,873								1,339,873
City Clerk and Clerk of the Council	321,994								321,994
City Council	450,344								450,344
City Manager	1,642,481								1,642,481
Clerk of Courts	1,295,195								1,295,195
Commonwealth's Attorney	1,866,958	325,709							2,192,667
Contingent Reserves	1,450,000								1,450,000
Court Services Unit	558,199	277,373							835,572
Finance	6,703,739								6,703,739
Fire	25,388,689	263,500							25,652,189
General Debt Service	15,458,336								15,458,336
General Services	8,852,844								8,852,844
Health	6,409,445	214,656							6,624,101
Human Rights	292,649	35,000							327,649
Human Services	5,940,683	35,938,272							41,878,955
Human Services Contributions	875,500								875,500
Information Technology Services	5,711,401								5,711,401
Internal Audit	189,899								189,899
Law Library	0	116,592							116,592
Mental Health/Mental Retardation/ Substance Abuse	551,906	20,972,309							21,524,215
Non-Departmental	7,393,241								7,393,241
Office of Historic Alexandria	2,047,651	145,211							2,192,862
Office of Housing	931,628	1,868,809							2,800,437
Office of Management and Budget	894,337								894,337
Office of Women	925,697	340,449							1,266,146
Other Correctional Activities	2,956,200	332,450							3,288,650
Other Educational Activities	12,923								12,923
Other Planning Activities	2,052,948								2,052,948
Personnel	1,969,229	6,000							1,975,229
Planning and Zoning	2,805,283								2,805,283
Police	35,151,151	269,323							35,420,474
Real Estate Assessments	947,458								947,458
Recreation and Cultural Activities	13,989,771	178,419							14,168,190
Registrar of Voters	738,422								738,422
Sheriff	16,551,369	673,882							17,225,251
Transit Subsidies	2,923,687							5,807,830	8,731,517
Transportation and Environmental Services	19,775,113	428,517		733,062					20,936,692
Capital Improvement			53,527,463						53,527,463
Component Unit - Library							5,435,312		5,435,312
Component Unit - Schools						140,962,215			140,962,215
Internal Service					4,117,649				4,117,649
<b>TOTAL</b>	<b>\$ 199,232,622</b>	<b>\$ 62,391,471</b>	<b>\$ 53,527,463</b>	<b>\$ 733,062</b>	<b>\$ 4,117,649</b>	<b>\$ 140,962,215</b>	<b>\$ 5,435,312</b>	<b>\$ 5,807,830</b>	<b>\$ 472,207,624</b>

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Section 9. That the sum of \$472,207,624 appropriated in section 1 of this ordinance for the support of the government of the City of Alexandria in the fiscal year beginning on the first day of July 2001 and ending on the thirtieth day of June 2002 is, for accounting purposes and in accordance with generally accepted accounting principles, attributed, for each major source of revenue, to the funds maintained by the city as shown in Table II on the following page of this ordinance.

T A B L E II

Source of Revenue	General Fund	Special Revenue Fund	Capital Projects	Enterprise Fund: Recycling Program	Internal Service Fund: Equipment Replacement	Component Units			Total
						Schools	Library	Alexandria Transit Co.	
General Property Taxes	\$ 195,217,220	\$	\$	\$	\$	\$	\$	\$	195,217,220
Other Local Taxes	81,128,000								81,128,000
Permits, Privilege Fees and Licenses	3,800,000								3,800,000
Fines and Forfeitures	4,376,000								4,376,000
Intergovernmental Revenue	43,508,000	34,523,764				29,050,380	285,438		107,367,582
Charges for Services	9,068,600	5,670,378		453,562		1,686,037	117,000	1,725,000	18,720,577
Revenue from Use of Money and Property	8,395,000	6,000	507,463	279,500		110,000			9,297,963
Miscellaneous Revenue	359,000	471,024				828,808			1,658,832
Bond Proceeds			30,500,000						30,500,000
Unreserved Fund Balance - General Fund	3,506,000		7,500,000						11,006,000
Capital Projects Fund			3,000,000						3,000,000
Schools-General Fund						2,017,801			2,017,801
Retained Earnings - Internal Service Fund					4,117,649				4,117,649
Future Bond Proceeds									
<b>TOTAL</b>	<b>\$ 349,357,820</b>	<b>\$ 40,671,166</b>	<b>\$ 41,507,463</b>	<b>\$ 733,062</b>	<b>\$ 4,117,649</b>	<b>\$ 33,693,026</b>	<b>\$ 402,438</b>	<b>\$ 1,725,000</b>	<b>\$ 472,207,624</b>

Section 10. That this ordinance shall become effective upon the date and at the time of its final passage.

KERRY J. DONLEY  
Mayor

Introduction: 06/12/01  
First Reading: 06/12/01  
Publication:  
Public Hearing:  
Second Reading:  
Final Passage: