

1                                   **AN ORDINANCE MAKING APPROPRIATIONS FOR THE FISCAL YEAR**  
2                                   **BEGINNING JULY 1, 2010 AND ENDING JUNE 30, 2011 IN THE SUM OF**  
3                                   **\$ 1,687,648,933 FOR OPERATIONS**

4                   WHEREAS, the City Manager has heretofore submitted an Annual Budget for the City for the fiscal year beginning  
5 July 1, 2010, and ending June 30, 2011, and it is necessary to appropriate sufficient funds to cover said budget;

6  
7                   NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA:

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9                   **Sec. 1.** That the amounts named aggregating \$2,240,805,802 consisting of \$553,156,869 in interfund transfers and  
10 \$1,687,648,933 for operations, are hereby appropriated subject to the conditions hereinafter set forth for the use of  
11 departments, and designated funds of the City government, and for the purposes hereinafter mentioned, as set forth in the  
12 Annual Operating Budget, which is hereby incorporated by reference, for the fiscal year beginning July 1, 2010, and ending  
13 June 30, 2011, a summary of which is attached to this ordinance as "Attachment A – Appropriations."

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15                   **Sec. 2.** That in accordance with Section 5.04 of the City Charter, Estimated Revenue in Support of Appropriations is set  
16 forth in said Annual Operating Budget, with a summary of Estimated Revenue in Support of Appropriations attached to this  
17 ordinance as "Attachment B – Revenues."

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19                   **Sec. 3.** With the exception of the School Operating Fund, the total number of full-time permanent positions shall be the  
20 maximum number of positions authorized for the various departments of the City during the fiscal year, except for changes  
21 or additions authorized by the Council or as hereinafter provided. The City Manager may from time to time increase or  
22 decrease the number of part-time or temporary positions provided the aggregate amount expended for such services shall  
23 not exceed the respective appropriations made therefore. The City Manager is further authorized to make such  
24 rearrangements of positions within and between the departments as may best meet the needs and interests of the City.

25  
26                   **Sec. 4.** To improve the effectiveness and efficiencies of the government in service delivery, the City Council hereby  
27 authorizes the City Manager or his designee to transfer appropriated funds and existing positions throughout the fiscal  
28 year as may be necessary to implement organizational adjustments that have been authorized by the City Council. Unless  
29 otherwise directed by the City Council, such organizational adjustments shall be implemented on such date or dates as the  
30 City Manager determines, in his discretion, to be necessary to guarantee a smooth and orderly transition of existing  
31 organizational functions. The City Manager shall make a report each year to the City Council identifying the status and  
32 progress of any such organizational adjustments.

33  
34                   **Sec. 5.** All current and delinquent collections of local taxes shall be credited to the General Fund and, where appropriate,  
35 to any special service district special revenue fund or any tax increment financing funds created by City Council. Transfers  
36 shall be made from the General Fund to the respective designated funds to which a special levy is made in the amount of  
37 collection for each specially designated fund.

38  
39                   **Sec. 6.** All balances of the appropriations payable out of each fund of the City Treasury at the close of business for the  
40 fiscal year ending on June 30, 2011, unless otherwise provided for, are hereby declared to be lapsed into the fund balance  
41 of the respective funds, except the School Operating Fund which shall lapse into the General Fund Balance, and may be  
42 used for the payment of the appropriations that may be made in the appropriation ordinance for the fiscal year beginning  
43 July 1, 2011. However, there shall be retained in the General Fund an undesignated fund balance of 8% to 12% of the  
44 following year's budgeted revenues, for contingency and emergency situations, not to be used to support appropriations  
45 approved in the ordinance for the fiscal year beginning July 1, 2010, except upon subsequent authorization by City Council.

46  
47                   **Sec. 7.** That the City's debt management policies for the Water and Sewer Enterprise Fund shall serve as a basis for  
48 developing financial strategies for the water and sanitary sewer system based on the following guidelines: (a) for the Water  
49 and Sewer Fund, the goal of retaining working capital equal to 80% to 100% of one year's operating expense shall be  
50 pursued; (b) for the Water and Sewer Fund, the goal shall be for debt service coverage on its water and sewer revenue  
51 bonds at not less than 1.50 times and, on a combined basis, including water and sewer general obligation bonds, at no less

52 than 1.20 times and (c) for the Water and Sewer Fund, contributions from non-borrowed funds, on a five-year rolling  
53 average basis, will be sought for approximately 25% of the annual capital program for the water and sewer system.

54  
55 **Sec. 8.** All balances of appropriations in each fund which support authorized obligations or are encumbered at the close  
56 of the business for the fiscal year ending on June 30, 2011, are hereby declared to be reappropriated into the fiscal year  
57 beginning July 1, 2011, and estimated revenues adjusted accordingly.

58  
59 Sec. 9. All balances of appropriations attributable to grants or other similar funding mechanism from state or federal  
60 sources whose period of expenditure extends beyond the fiscal year ending on June 30, 2010, are hereby declared to be  
61 reappropriated into the fiscal year beginning July 1, 2010, and estimated revenues adjusted accordingly.

62  
63 **Sec. 910.** No department or agency for which appropriations are made under the provisions of this ordinance shall  
64 exceed the amount of such appropriations except with the consent and approval of the City Council first being obtained. It  
65 is expressly provided that the restrictions with respect to the expenditure of the funds appropriated shall apply only to the  
66 totals for each Appropriation Unit included in this ordinance and does not apply to Interfund Transfers.

67  
68 **Sec. 1011.** The City Manager or the Director of Management Services is hereby authorized to approve transfers of  
69 appropriations in an amount up to \$100,000 between any Appropriation Units included in this ordinance. The City  
70 Manager shall make a monthly report to the City Council of all transfers between \$25,000 and \$100,000. In addition, the  
71 City Manager may transfer, in amounts necessary, appropriations from all Reserves for Contingencies except Reserve for  
72 Contingencies – Regular, within the intent of the Reserve as approved by City Council.

73  
74 **Sec. 1112.** The City Manager or the Director of Management Services is hereby authorized to establish and administer  
75 budgeting within Appropriation Units consistent with best management practices, reporting requirements, and the  
76 programs and services adopted by the City Council.

77  
78 **Sec. 1213.** The City Manager or the Director of Management Services is hereby authorized to change the Estimated  
79 Revenues included in this ordinance to reflect expected collections. If the Estimated Revenue in support of an Operating  
80 Appropriation Unit declines, the City Manager or the Director of Management Services is hereby authorized to reduce,  
81 subject to any other provision of law, those appropriations to equal the decline in Estimated Revenue. The City Manager  
82 shall give prior notice to the City Council of any reduction to total appropriations exceeding \$100,000. The notice to City  
83 Council shall identify the basis and amount of the appropriation reduction and the Appropriation Units affected. The  
84 accounting records of the City will be maintained in a manner that the total of Estimated Revenue is equal to the total of  
85 the Appropriation Units for each of the City's funds. The City Manager or the Director of Management Services is hereby  
86 authorized to transfer any excess appropriations to the Reserve for Contingencies after all anticipated expenditures for  
87 which those funds were appropriated have been incurred. Nothing in this section shall be construed as authorizing any  
88 reduction to be made in the amount appropriated in this ordinance for the payment of interest or principal on the bonded  
89 debt of the City Government.

90  
91 **Sec. 1314.** Allowances made from the appropriations made in this ordinance by any or all of the City departments,  
92 bureaus, or agencies, to any of their officers and employees for expenses on account of the use by such officers and  
93 employees of their personal automobiles in the discharge of their official duties shall not exceed forty two cents (\$0.42) per  
94 mile of actual travel for the first 15,000 miles and fifteen cents (\$0.15) per mile for additional miles of such use within the  
95 fiscal year.

96  
97 **Sec. 1415.** In the event of an emergency and under emergency circumstances wherein the City Council cannot reasonably  
98 hold a meeting, the City Manager is authorized to transfer and expend appropriated sums from any budget account to  
99 ensure that the emergency is handled as efficiently and expeditiously as possible. Immediately following the expenditure  
100 of funds under this provision, and as soon as the City Council can reasonably meet under the existing circumstances, the  
101 City Manager shall notify the City Council of the reason for such action, how funds were expended, and present to the City  
102 Council for adoption an emergency appropriations ordinance that sets forth what measures are required to ensure that  
103 funds are forthwith restored to the appropriate accounts and that the budget is balanced at the end of the fiscal year in  
104 which the emergency expenditures occurred.

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An emergency is defined for the purposes of this provision as an event that could not have been reasonably foreseen at the time of the adoption of the budget, and in which (i) an immediate threat to the public health, safety or welfare is involved, such as clean-up after a hurricane, and/or (ii) immediate action is required to protect or preserve public properties.

**Sec. 1516.** All travel expense accounts shall be submitted on forms approved by the Director of Finance and according to regulations approved by the City Council. Each account shall show the dates expenses were incurred or paid; number of miles traveled; method of travel; hotel expenses; meals; and incidental expenses. The Director of Finance is specifically directed to withhold the issuance of checks in the event expense accounts are submitted for “lump-sum” amounts.

**Sec. 1617.** Violation of this ordinance may result in disciplinary action by the City Manager against the person or persons responsible for the management of the Appropriation Unit in which the violation occurred.

~~**Sec. 17.** Funds in the amount of \$366,814 are hereby appropriated to the School Health Insurance Internal Service Fund from the fund balance of the Health Insurance Trust Fund. This change allows the Health Insurance Trust Fund to be removed from the accounting records. The Health Insurance Trust Fund originally included the premiums for City employees’ health insurance before these premiums were consolidated with School employees’ health insurance premiums in the School Health Insurance Internal Service Fund.~~

**Sec. 18.** The City Manager and School Board are authorized to expend funds related to the City and School’s GASB45 liability in the School Health Insurance Internal Service Fund.

**Sec. 19.** This ordinance shall be effective on July 1, 2010.

**Sec. 20.** If any part of this ordinance is for any reason declared to be unconstitutional or invalid, such decision shall not affect the validity of the remaining parts of this ordinance.

Adopted by the Council of the City of Virginia Beach, Virginia, on this the 11<sup>th</sup> day of May, 2010.

*Requires an affirmative vote by a majority of all the members of City Council.*

**City of Virginia Beach, Virginia  
Fiscal Year 2010-11 Budget Ordinance**

**Attachment A - Appropriations**

**FY 2010-11  
Adopted**

**002 General Fund**

Agriculture	767,127
Benefits Administration	662,283
Board of Equalization	16,732
Circuit Court	957,408
City Attorney	3,560,843
City Auditor	577,486
City Clerk	542,324
City Manager	2,690,963
City Real Estate Assessor	2,809,634
City Treasurer	4,654,443
Clerk of the Circuit Court	2,775,084
Commissioner of the Revenue	3,677,713
Commonwealth's Attorney	7,206,253
Communications and Information Technology	21,690,104
Community Organization Grants	379,257
Convention and Visitor Bureau	8,686,242
Cultural Affairs	2,353,957
Director of Finance	4,691,216
Economic Development	2,098,549
Emergency Communications and Citizen Services	9,195,864
Emergency Medical Services	7,119,054
Employee Special Benefits	3,878,361
Fire	42,292,935
General District Court	494,693
General Registrar	1,124,916
Health	3,041,377
Housing and Neighborhood Preservation	1,679,325
Human Resources	4,222,079
Human Services	110,301,394
Independent Financial Services	153,878
Juvenile and Domestic Relations District Court	143,839
Juvenile Probation	2,223,523
Leases	1,586,830
Library	15,416,849
Magistrates	97,296
Management Services	1,448,304
Mass Transit Operations	2,992,155
Municipal Council	553,348
Museums	9,421,107
Parks and Recreation	12,468,357
Planning	9,496,344
Police	86,631,319
Public Works	94,319,811
Regional Participation	1,933,213
Reserve for Contingencies	646,441
Revenue Reimbursements	16,411,728
Strategic Growth Area	1,413,863
Transfer to Other Funds	458,457,521
Vehicle Replacements	3,111,914
Wetlands Board of Virginia Beach	14,331
Zoning Board of Appeals	35,501

**City of Virginia Beach, Virginia  
Fiscal Year 2010-11 Budget Ordinance**

**Attachment A - Appropriations**

**FY 2010-11  
Adopted**

	Fund 002 Appropriation Totals	973,125,088
<b><u>098 School Reserve Special Revenue Fund</u></b>		
	Transfer to Other Funds	13,000,000
	Fund 098 Appropriation Totals	13,000,000
<b><u>106 School Technology Category Special Revenue Fund</u></b>		
	Technology	23,346,140
	Fund 106 Appropriation Totals	23,346,140
<b><u>107 School Equipment Replacement Special Revenue Fund</u></b>		
	Reserve for Contingencies	1,784,597
	Fund 107 Appropriation Totals	1,784,597
<b><u>108 School Instructional Technology Fund</u></b>		
	Instructional Technology	2,915,947
	Fund 108 Appropriation Totals	2,915,947
<b><u>109 School Vending Operations Fund</u></b>		
	Athletic	570,539
	Fund 109 Appropriation Totals	570,539
<b><u>112 School Communication Tower Technology Fund</u></b>		
	Instructional Technology	560,000
	Fund 112 Appropriation Totals	560,000
<b><u>114 School Cafeteria Fund</u></b>		
	Cafeteria	27,240,915
	Fund 114 Appropriation Totals	27,240,915
<b><u>115 School Operating Fund</u></b>		
	Administration, Attendance, and Health	21,459,974
	Instruction	499,178,942
	Operations and Maintenance	88,975,773
	Pupil Transportation	29,545,861
	Fund 115 Appropriation Totals	639,160,550
<b><u>116 School Grants Fund</u></b>		
	Grants	74,483,318
	Fund 116 Appropriation Totals	74,483,318
<b><u>117 School Textbook Fund</u></b>		
	Textbook	6,522,370
	Fund 117 Appropriation Totals	6,522,370
<b><u>119 School Athletic Special Revenue Fund</u></b>		
	Athletic	4,752,933
	Fund 119 Appropriation Totals	4,752,933

**City of Virginia Beach, Virginia  
Fiscal Year 2010-11 Budget Ordinance**

**Attachment A - Appropriations**

**FY 2010-11  
Adopted**

**130 Law Library Fund**

Library	270,758
Reserve for Contingencies	4,790
Transfer to Other Funds	57,252
Fund 130 Appropriation Totals	332,800

**142 DEA Seized Property Special Revenue Fund**

Commonwealth's Attorney	200,000
Fund 142 Appropriation Totals	200,000

**147 Federal Section 8 Program Special Revenue Fund**

Housing and Neighborhood Preservation	16,273,088
Fund 147 Appropriation Totals	16,273,088

**149 Sheriff's Department Special Revenue Fund**

Reserve for Contingencies	300,000
Sheriff and Corrections	35,565,921
Fund 149 Appropriation Totals	35,865,921

**150 Inmate Services Special Revenue Fund**

Sheriff and Corrections	854,024
Transfer to Other Funds	274,551
Fund 150 Appropriation Totals	1,128,575

**151 Parks and Recreation Special Revenue Fund**

Parks and Recreation	27,776,049
Public Works	2,577,098
Transfer to Other Funds	302,003
Fund 151 Appropriation Totals	30,655,150

**152 Tourism Growth Investment Fund**

Convention and Visitor Bureau	100,000
Cultural Affairs	50,500
Mass Transit Operations	590,000
Parks and Recreation	33,343
Public Works	873,262
Strategic Growth Area	3,091,656
Transfer to Other Funds	9,022,466
Fund 152 Appropriation Totals	13,761,227

**157 Sandbridge Special Service District Spec Rev Fd**

Transfer to Other Funds	4,570,000
Fund 157 Appropriation Totals	4,570,000

**161 Agriculture Reserve Program Special Revenue Fund**

Agriculture	159,371
Future C.I.P. Commitments	12,629
Transfer to Other Funds	8,404,138
Fund 161 Appropriation Totals	8,576,138

**City of Virginia Beach, Virginia  
Fiscal Year 2010-11 Budget Ordinance**

**Attachment A - Appropriations**

**FY 2010-11  
Adopted**

**163 Tourism Advertising Program Special Revenue Fund**

Convention and Visitor Bureau	9,089,324
Transfer to Other Funds	56,838
Fund 163 Appropriation Totals	9,146,162

**165 Lynnhaven Mall Tax Increment Financing Fund**

Tax Increment Financing	2,100,000
Fund 165 Appropriation Totals	2,100,000

**166 Sandbridge Tax Increment Financing Fund**

Future C.I.P. Commitments	8,261,274
Fund 166 Appropriation Totals	8,261,274

**169 Central Business District-South TIF (Twn Cntr) Fd**

Future C.I.P. Commitments	500,000
Reserve for Contingencies	119,919
Transfer to Other Funds	5,614,117
Fund 169 Appropriation Totals	6,234,036

**172 Open Space Special Revenue Fund**

Parks and Recreation	464,249
Public Works	15,300
Transfer to Other Funds	4,815,861
Fund 172 Appropriation Totals	5,295,410

**173 Major Projects Special Revenue Fund**

Transfer to Other Funds	20,977,241
Fund 173 Appropriation Totals	20,977,241

**174 Town Center Special Service District**

Parks and Recreation	53,000
Public Works	15,000
Reserve for Contingencies	283,564
Town Center Special Tax District	1,700,576
Fund 174 Appropriation Totals	2,052,140

**180 Community Development Special Revenue Fund**

Housing and Neighborhood Preservation	2,552,715
Reserve for Contingencies	741
Transfer to Other Funds	128,858
Fund 180 Appropriation Totals	2,682,314

**181 CD Loan and Grant Fund**

Housing and Neighborhood Preservation	444,016
Transfer to Other Funds	130,000
Fund 181 Appropriation Totals	574,016

**City of Virginia Beach, Virginia  
Fiscal Year 2010-11 Budget Ordinance**

**Attachment A - Appropriations**

**FY 2010-11  
Adopted**

**182 Federal Housing Assistance Grant Fund**

Housing and Neighborhood Preservation	1,666,970
Fund 182 Appropriation Totals	1,666,970

**183 Grants Consolidated Fund**

Commonwealth's Attorney	322,968
Emergency Medical Services	284,197
Fire	757,260
Housing and Neighborhood Preservation	1,300,035
Human Services	1,867,284
Museums	31,000
Police	71,521
Public Works	15,000
Reserve for Contingencies	100,000
Transfer to Other Funds	400,000
Fund 183 Appropriation Totals	5,149,265

**241 Water and Sewer Fund**

Debt Service	16,389,014
Public Utilities	71,764,252
Reserve for Contingencies	3,069,281
Transfer to Other Funds	15,413,210
Fund 241 Appropriation Totals	106,635,757

**253 Parking Enterprise Fund**

Reserve for Contingencies	1,008,339
Strategic Growth Area	1,875,987
Transfer to Other Funds	987,852
Fund 253 Appropriation Totals	3,872,178

**255 Storm Water Utility Enterprise Fund**

Debt Service	2,011,002
Public Works	11,168,042
Reserve for Contingencies	223,436
Transfer to Other Funds	10,544,961
Fund 255 Appropriation Totals	23,947,441

**302 General Debt Fund**

Debt Service	129,450,872
Fund 302 Appropriation Totals	129,450,872

**540 General Government Capital Projects Fund**

Building Capital Projects	1,159,951
Coastal Capital Projects	4,570,000
Communications and Information Technology Projects	325,000
Economic and Tourism Development Capital Projects	9,998,556
Parks and Recreation Capital Projects	2,022,901
Roadways Capital Projects	2,043,448
Fund 540 Appropriation Totals	20,119,856



**City of Virginia Beach, Virginia  
Fiscal Year 2010-11 Budget Ordinance**

**Attachment A - Appropriations**

	<b>FY 2010-11 Adopted</b>
<b><u>541 Water and Sewer Capital Projects Fund</u></b>	
Water and Sewer Capital Projects	5,000,000
Fund 541 Appropriation Totals	5,000,000
<b><u>555 Storm Water Capital Projects Fund</u></b>	
Storm Water Capital Projects	8,626,574
Fund 555 Appropriation Totals	8,626,574
<b><u>908 City Beautification Fund</u></b>	
Parks and Recreation	30,000
Fund 908 Appropriation Totals	30,000
<b><u>909 Library Gift Fund</u></b>	
Library	4,000
Fund 909 Appropriation Totals	4,000
<b><u>911 Parks and Recreation Gift Fund</u></b>	
Parks and Recreation	155,000
Fund 911 Appropriation Totals	155,000
Total Budget Appropriations	2,240,805,802
Less Interfund Transfers	553,156,869
<b>NET BUDGET APPROPRIATIONS</b>	<b>1,687,648,933</b>

**City of Virginia Beach, Virginia  
Fiscal Year 2010-11 Budget Ordinance**

**Attachment B - Revenue**

**FY 2010-11  
Adopted**

**002 General Fund**

Revenue From Local Sources	
Automobile License	8,734,363
Business License	40,771,644
Charges for Services	35,710,775
Cigarette Tax	11,742,780
Fines and Forfeitures	7,276,472
From the Use of Money and Property	5,456,582
General Sales Tax	50,596,245
Hotel Room Tax	5,148,596
Miscellaneous Revenue	5,106,508
Other Taxes	15,598,883
Permits, Privilege Fees, and Regulatory Licenses	4,627,805
Personal Property	118,574,744
Real Estate	455,888,161
Restaurant Meal Tax	30,665,113
Utility Tax	47,253,219
Revenue from the Commonwealth	
Other Sources from the Commonwealth	88,961,841
Revenue from the Federal Government	22,608,384
Transfers from Other Funds	18,402,973
Fund 002 Revenue Totals	973,125,088

**098 School Reserve Special Revenue Fund**

Specific Fund Reserves	13,000,000
Fund 098 Revenue Totals	13,000,000

**106 School Technology Category Special Revenue Fund**

Transfers from Other Funds	23,346,140
Fund 106 Revenue Totals	23,346,140

**107 School Equipment Replacement Special Revenue Fund**

Specific Fund Reserves	1,784,597
Fund 107 Revenue Totals	1,784,597

**108 School Instructional Technology Fund**

Specific Fund Reserves	2,915,947
Fund 108 Revenue Totals	2,915,947

**109 School Vending Operations Fund**

Revenue From Local Sources	
From the Use of Money and Property	10,000
Miscellaneous Revenue	180,000
Specific Fund Reserves	380,539
Fund 109 Revenue Totals	570,539

**City of Virginia Beach, Virginia  
Fiscal Year 2010-11 Budget Ordinance**

**Attachment B - Revenue**

**FY 2010-11  
Adopted**

**112 School Communication Tower Technology Fund**

Revenue From Local Sources	
From the Use of Money and Property	260,000
Specific Fund Reserves	300,000
Fund 112 Revenue Totals	560,000

**114 School Cafeteria Fund**

Revenue From Local Sources	
Charges for Services	16,323,753
From the Use of Money and Property	36,000
Miscellaneous Revenue	140,000
Revenue from the Commonwealth	
Other Sources from the Commonwealth	330,000
Revenue from the Federal Government	10,411,162
Fund 114 Revenue Totals	27,240,915

**115 School Operating Fund**

Revenue From Local Sources	
Charges for Services	2,691,652
From the Use of Money and Property	465,000
Miscellaneous Revenue	672,000
Revenue from the Commonwealth	
Other Sources from the Commonwealth	240,022,578
State Shared Sales Tax	67,116,477
Revenue from the Federal Government	16,636,723
Transfers from Other Funds	311,556,120
Fund 115 Revenue Totals	639,160,550

**116 School Grants Fund**

Revenue From Local Sources	
Miscellaneous Revenue	2,462,768
Revenue from the Commonwealth	
Other Sources from the Commonwealth	15,491,669
Revenue from the Federal Government	56,528,881
Fund 116 Revenue Totals	74,483,318

**117 School Textbook Fund**

Revenue From Local Sources	
From the Use of Money and Property	100,000
Miscellaneous Revenue	3,174,577
Revenue from the Commonwealth	
Other Sources from the Commonwealth	3,247,793
Fund 117 Revenue Totals	6,522,370

**119 School Athletic Special Revenue Fund**

Revenue From Local Sources	
Charges for Services	484,348
From the Use of Money and Property	45,000
Miscellaneous Revenue	4,199,585
Specific Fund Reserves	24,000
Fund 119 Revenue Totals	4,752,933

**City of Virginia Beach, Virginia  
Fiscal Year 2010-11 Budget Ordinance**

**Attachment B - Revenue**

**FY 2010-11  
Adopted**

**130 Law Library Fund**

Revenue From Local Sources	
Charges for Services	325,000
From the Use of Money and Property	7,800
	Fund 130 Revenue Totals
	332,800

**142 DEA Seized Property Special Revenue Fund**

Specific Fund Reserves	200,000
	Fund 142 Revenue Totals
	200,000

**147 Federal Section 8 Program Special Revenue Fund**

Revenue From Local Sources	
Charges for Services	15,000
Miscellaneous Revenue	24,000
Revenue from the Federal Government	16,153,087
Transfers from Other Funds	81,001
	Fund 147 Revenue Totals
	16,273,088

**149 Sheriff's Department Special Revenue Fund**

Revenue From Local Sources	
Charges for Services	2,539,443
Revenue from the Commonwealth	
Other Sources from the Commonwealth	17,607,506
Revenue from the Federal Government	240,900
Specific Fund Reserves	3,303,658
Transfers from Other Funds	12,174,414
	Fund 149 Revenue Totals
	35,865,921

**150 Inmate Services Special Revenue Fund**

Revenue From Local Sources	
Charges for Services	849,975
From the Use of Money and Property	15,000
Specific Fund Reserves	263,600
	Fund 150 Revenue Totals
	1,128,575

**151 Parks and Recreation Special Revenue Fund**

Revenue From Local Sources	
Charges for Services	13,785,688
From the Use of Money and Property	1,305,713
Miscellaneous Revenue	3,000
Revenue from the Commonwealth	
Other Sources from the Commonwealth	55,000
Revenue from the Federal Government	1,000
Transfers from Other Funds	15,504,749
	Fund 151 Revenue Totals
	30,655,150

**City of Virginia Beach, Virginia  
Fiscal Year 2010-11 Budget Ordinance**

**Attachment B - Revenue**

**FY 2010-11  
Adopted**

**152 Tourism Growth Investment Fund**

Revenue From Local Sources	
Amusement Tax	1,140,110
Fines and Forfeitures	943,278
From the Use of Money and Property	539,273
Hotel Room Tax	6,435,745
Permits, Privilege Fees, and Regulatory Licenses	72,091
Restaurant Meal Tax	4,380,730
Transfers from Other Funds	250,000
Fund 152 Revenue Totals	13,761,227

**157 Sandbridge Special Service District Spec Rev Fd**

Revenue From Local Sources	
From the Use of Money and Property	86,566
Hotel Room Tax	63,360
Other Taxes	800,000
Real Estate	653,647
Specific Fund Reserves	1,155,504
Transfers from Other Funds	1,810,923
Fund 157 Revenue Totals	4,570,000

**161 Agriculture Reserve Program Special Revenue Fund**

Specific Fund Reserves	4,000,000
Transfers from Other Funds	4,576,138
Fund 161 Revenue Totals	8,576,138

**163 Tourism Advertising Program Special Revenue Fund**

Revenue From Local Sources	
Charges for Services	100,950
From the Use of Money and Property	48,442
Hotel Room Tax	4,576,040
Miscellaneous Revenue	40,000
Restaurant Meal Tax	4,380,730
Fund 163 Revenue Totals	9,146,162

**165 Lynnhaven Mall Tax Increment Financing Fund**

Revenue From Local Sources	
Real Estate	1,897,984
Specific Fund Reserves	202,016
Fund 165 Revenue Totals	2,100,000

**166 Sandbridge Tax Increment Financing Fund**

Revenue From Local Sources	
From the Use of Money and Property	223,220
Real Estate	8,038,054
Fund 166 Revenue Totals	8,261,274

**City of Virginia Beach, Virginia  
Fiscal Year 2010-11 Budget Ordinance**

**Attachment B - Revenue**

**FY 2010-11  
Adopted**

**169 Central Business District-South TIF (Twn Cntr) Fd**

Revenue From Local Sources	
From the Use of Money and Property	15,000
Real Estate	5,456,290
Specific Fund Reserves	262,746
Transfers from Other Funds	500,000
Fund 169 Revenue Totals	6,234,036

**172 Open Space Special Revenue Fund**

Revenue From Local Sources	
From the Use of Money and Property	37,962
Restaurant Meal Tax	3,855,043
Specific Fund Reserves	1,402,405
Fund 172 Revenue Totals	5,295,410

**173 Major Projects Special Revenue Fund**

Revenue From Local Sources	
Amusement Tax	4,560,440
Cigarette Tax	978,565
From the Use of Money and Property	250,657
Hotel Room Tax	6,435,745
Restaurant Meal Tax	4,906,417
Specific Fund Reserves	3,845,417
Fund 173 Revenue Totals	20,977,241

**174 Town Center Special Service District**

Revenue From Local Sources	
From the Use of Money and Property	191,475
Real Estate	1,710,665
Transfers from Other Funds	150,000
Fund 174 Revenue Totals	2,052,140

**180 Community Development Special Revenue Fund**

Revenue From Local Sources	
Charges for Services	60,000
Revenue from the Federal Government	2,002,989
Transfers from Other Funds	619,325
Fund 180 Revenue Totals	2,682,314

**181 CD Loan and Grant Fund**

Non-Revenue Receipts	125,000
Revenue from the Federal Government	449,016
Fund 181 Revenue Totals	574,016

**182 Federal Housing Assistance Grant Fund**

Non-Revenue Receipts	125,000
Revenue from the Federal Government	1,541,970
Fund 182 Revenue Totals	1,666,970

**City of Virginia Beach, Virginia  
Fiscal Year 2010-11 Budget Ordinance**

**Attachment B - Revenue**

**FY 2010-11  
Adopted**

**183 Grants Consolidated Fund**

Revenue From Local Sources	
Charges for Services	49,252
Revenue from the Commonwealth	
Other Sources from the Commonwealth	3,011,200
Revenue from the Federal Government	1,657,503
Transfers from Other Funds	431,310
Fund 183 Revenue Totals	5,149,265

**241 Water and Sewer Fund**

Non-Revenue Receipts	2,181,550
Revenue From Local Sources	
Charges for Services	99,390,355
From the Use of Money and Property	1,463,246
Miscellaneous Revenue	259,373
Specific Fund Reserves	3,077,000
Transfers from Other Funds	264,233
Fund 241 Revenue Totals	106,635,757

**253 Parking Enterprise Fund**

Revenue From Local Sources	
Charges for Services	3,585,195
From the Use of Money and Property	67,000
Transfers from Other Funds	219,983
Fund 253 Revenue Totals	3,872,178

**255 Storm Water Utility Enterprise Fund**

Revenue From Local Sources	
Charges for Services	21,058,267
From the Use of Money and Property	160,000
Revenue from the Commonwealth	
Other Sources from the Commonwealth	2,656,916
Transfers from Other Funds	72,258
Fund 255 Revenue Totals	23,947,441

**302 General Debt Fund**

Transfers from Other Funds	129,450,872
Fund 302 Revenue Totals	129,450,872

**540 General Government Capital Projects Fund**

Transfers from Other Funds	20,119,856
Fund 540 Revenue Totals	20,119,856

**541 Water and Sewer Capital Projects Fund**

Transfers from Other Funds	5,000,000
Fund 541 Revenue Totals	5,000,000

**555 Storm Water Capital Projects Fund**

Transfers from Other Funds	8,626,574
Fund 555 Revenue Totals	8,626,574

**City of Virginia Beach, Virginia  
Fiscal Year 2010-11 Budget Ordinance**

**Attachment B - Revenue**

**FY 2010-11  
Adopted**

**908 City Beautification Fund**

Revenue From Local Sources	
Miscellaneous Revenue	<u>30,000</u>
Fund 908 Revenue Totals	<u>30,000</u>

**909 Library Gift Fund**

Revenue From Local Sources	
Miscellaneous Revenue	<u>4,000</u>
Fund 909 Revenue Totals	<u>4,000</u>

**911 Parks and Recreation Gift Fund**

Revenue From Local Sources	
Miscellaneous Revenue	<u>155,000</u>
Fund 911 Revenue Totals	<u>155,000</u>

Total Budget Revenues	2,240,805,802
Less Interfund Transfers	<u>553,156,869</u>
NET BUDGET REVENUES	<u><u>1,687,648,933</u></u>



1 **AN ORDINANCE ESTABLISHING THE TAX LEVY ON REAL ESTATE FOR FISCAL**  
2 **YEAR 2011**

3 BE IT ORDAINED BY THE COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA:  
4

5 **Sec. 1. Amount of Levy on Real Estate.**

6 There shall be levied and collected for fiscal year 2011 taxes for general purposes on all real estate, including all  
7 separate classifications of real estate set forth in the Code of Virginia, not exempt from taxation and not otherwise provided  
8 for in this ordinance, at the rate of eighty-nine cents (\$0.89) on each one hundred dollars (\$100) of assessed valuation  
9 thereof. The real property tax rate that has been prescribed in this section shall be applied on the basis of one hundred  
10 percentum of the fair market value of such real property, except for public service real property, which shall be on the basis  
11 as provided in Section 58.1-2604 of the Code of Virginia.  
12

13 **Sec. 2. Amount of Levy on "Certified Pollution Control Equipment and Facilities" Classified as Real Estate, "Certified**  
14 **Storm Water Management Developments and Property," "Certified Solar Energy Recycling Equipment, Facilities**  
15 **or Devices" Classified as Real Estate, and "Environmental Restoration Sites," Real Estate Improved by Erosion**  
16 **Controls, and Certain Wetlands and Riparian Buffers.**

17 In accordance with Sections 58.1-3660 (A), 58.1-3660.1, 58.1-3661, 58.1-3664, 58.1-3665 and 58.1-3666 of the  
18 Code of Virginia, there shall be levied and collected for general purposes for fiscal year 2010, taxes on all real estate (a)  
19 certified by the Commonwealth of Virginia as "Certified Pollution Control Equipment and Facilities," (b) certified by the  
20 Department of Environmental Quality as "Certified Storm Water Management Developments and Property," (c) certified as  
21 provided by Code of Virginia Section 58.1-3661 as "Certified Solar Energy Equipment, Facilities or Devices," or "Certified  
22 Recycling Equipment, Facilities or Devices," (d) defined by Code of Virginia Section 58.1-3664 as an "Environmental  
23 Restoration Site," (e) improved to control erosion as defined by Code of Virginia § 58.1-3665, or (f) qualifying as wetlands  
24 and riparian buffers as described by Code of Virginia § 58.1-3666, not exempt from taxation, at a rate of eighty-nine cents  
25 (\$0.89) on each one hundred dollars of assessed valuation thereof. The real property tax rates imposed in this section shall  
26 be applied on the basis of one hundred percentum of fair market value of such real property except for public service  
27 property, which shall be on the basis as provided in Section 58.1-2604 of the Code of Virginia.  
28

29 **Sec. 3. Amount of Levy on Real Estate Within the Sandbridge Special Service District.**

30 There shall be levied and collected for fiscal year 2011, taxes for the special purpose of providing beach and  
31 shoreline restoration and management at Sandbridge on all real estate within the Sandbridge Special Service District, not  
32 exempt from taxation, at the rate of six cents (\$0.06) on each one hundred dollars (\$100) of assessed value thereof. This  
33 real estate tax rate shall be in addition to the real estate tax rate set forth in Section 1 of this ordinance. The real estate tax  
34 rate imposed herein shall be applied on the basis of one hundred percentum of the fair market value of such real property  
35 except for public service real property, which shall be on the basis as provided in Section 58.1-2604 of the Code of Virginia.  
36

37 **Sec. 4. Amount of Levy on Real Estate Within the Town Center Special Service District.**

38 For the special purpose of operating and maintaining the parking garage and providing enhanced services for the  
39 plaza and public spaces within the boundaries of the service district at the Town Center, as well as other additional services  
40 authorized by Virginia Code § 15.2-2403, there shall be levied and collected for fiscal year 2010, taxes on all real estate  
41 within the Town Center Special Service District, not exempt from taxation, at the rate of forty-five cents (\$0.45) on each one  
42 hundred dollars (\$100) of assessed value thereof. This real estate tax rate shall be in addition to the real estate tax set forth  
43 in Section 1 of this ordinance. The real estate tax rate imposed herein shall be applied on the basis of one hundred  
44 percentum of the fair market value of such real property, except for public service real property, which shall be on the basis  
45 as provided in Section 58.1-2604 of the Code of Virginia.  
46

47 **Sec. 5. Amount of Levy on "Energy-Efficient Buildings".**

48 In accordance with Section 58.1-3221.2 of the Code of Virginia and any relevant section of the City Code, there  
49 shall be levied and collected for general purposes for the fiscal year 2011, taxes on all real estate that has been classified as  
50 an energy efficient building, not exempt from taxation, at a rate of seventy-four cents (\$0.74) on each one hundred dollars  
51 of assessed valuation thereof. The real property tax rate imposed in this section shall be applied on the basis of one

52 hundred percentum of fair market value of such real property except for public service property, which shall be on the basis  
53 as provided in Section 58.1-2604 of the Code of Virginia.

54

55 **Sec. ~~6~~ 5. Severability.**

56 If any portion of this ordinance is for any reason declared to be unconstitutional or invalid, such decision shall not  
57 affect the validity of the remaining portions of this ordinance.

58

59 **Sec. ~~7~~ 6. Effective Date.**

60 The effective date of this ordinance shall be July 1, 2010.

61

62 Adopted by the City Council of the City of Virginia Beach, Virginia on this 11<sup>th</sup> day of May, 2010.

63

64 *Requires an affirmative vote by a majority of all the members of City Council.*

1 AN ORDINANCE ESTABLISHING THE TAX LEVY ON PERSONAL  
2 PROPERTY AND MACHINERY AND TOOLS FOR THE CALENDAR YEAR  
3 2011

4 BE IT ORDAINED BY THE COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA:  
5

6 **Sec. 1. Amount of Levy on the General Classification of Tangible Personal Property.**

7 In accordance with Chapter 35 of Title 58.1 of the Code of Virginia, taxes shall be levied and collected for general  
8 purposes for the calendar year 2011 on all tangible personal property, including all separate classifications of personal  
9 property set forth in the Code of Virginia, not exempt from taxation and not otherwise provided for in this ordinance, at the  
10 rate of three dollars and seventy cents (\$3.70) on each one hundred dollars (\$100) assessed valuation thereof.

11 ~~Specific categories of personal property taxed at this rate include, but are not limited to, the following:~~

- 12 a. ~~aircraft and flight simulators as described in Code of Virginia § 58.1-3506 (A) (2), (3), (4) and (5);~~  
13 b. ~~antique motor vehicles as described in Code of Virginia § 58.1-3506 (A) (6);~~  
14 c. ~~heavy construction equipment as described in Code of Virginia § 58.1-3506 (A) (8);~~  
15 d. ~~computer equipment as described in Code of Virginia § 58.1-3506 (A) (11);~~  
16 e. ~~tangible personal property as described in (a) Code of Virginia § 58.1-3660 as "certified pollution control~~  
17 ~~equipment and facilities" or (b) Code of Virginia § 58.1-3661 as "certified solar equipment, facilities or devices and certified~~  
18 ~~recycling equipment, facilities or devices"; and~~  
19 f.

20  
21 **Sec. 2. Personal Property Tax Relief.**

22 As required by § 58.1-3524 of the Code of Virginia, ~~qualifying vehicles (as defined by § 58.1-3523), personal~~  
23 ~~vehicles as described in § 58.1-35243 of the Code of Virginia (such statute referring to personal vehicles as "qualified~~  
24 ~~vehicles"). Taxes shall be levied and collected for general purposes for the calendar year 2011 on the assessed value of all~~  
25 ~~personal vehicles not otherwise exempted from taxation in this ordinance or by law, shall be subject to the following:~~

- 26 1. Any ~~qualifying personal~~ vehicle with a total assessed value of \$1,000 or less will be levied no tax.  
27 2. Any ~~qualifying personal~~ vehicle with an assessed value of between \$1,001 and \$20,000 will be levied 30%  
28 of the computed tax based on the total assessed value of the vehicle. Reimbursement is expected from the state under the  
29 Personal Property Tax Relief Act equal to the remaining 70% of the computed tax on the first \$20,000 of assessed value.  
30 3. Any ~~qualifying personal~~ vehicle with an assessed value of over \$20,000 will be levied 30% of the computed  
31 tax based on the first \$20,000 of assessed value and 100% of the computed tax based on the assessed value in excess of  
32 \$20,000. Reimbursement is expected from the state under the Personal Property Tax Relief Act equal to the remaining 70%  
33 of the computed tax on the first \$20,000 of assessed value.  
34 4. Pursuant to authority conferred in Item 503.D of the 2005 Virginia Appropriations Act, the City Treasurer is  
35 authorized to issue a supplemental personal property tax bill, in the amount of 100% of the tax due without regard to any  
36 former entitlement to state relief, plus applicable penalties and interest, to any taxpayer whose taxes with respect to a  
37 qualifying vehicle for tax year 2005 or any prior tax year remain unpaid on September 1, 2006, or such earlier date as  
38 reimbursement with respect to such bill is no longer available from the Commonwealth, whichever earlier occurs.  
39 Penalties and interest with respect to bills issued pursuant to this section shall be computed on the entire amount of tax  
40 owed. Interest shall be computed from the original due date of the tax.

41  
42 **Sec. 23. Amount of Levy on Manufactured Homes.**

43 There shall be levied and collected for general purposes for the calendar year 2011 taxes on all vehicles without  
44 motive power, used or designated to be used as manufactured homes, as defined by Section 36-85.3 of the Code of  
45 Virginia, at the rate of eighty-nine cents (\$0.89) on each one hundred dollars (\$100) of assessed valuation thereof. Such  
46 property declared a separate class of tangible personal property in Section 58.1-3506 (A) (10).  
47

48 **Sec. 34. Amount of Levy on All Boats or Watercraft Used for Business Purposes Only.**

49 There shall be levied and collected for general purposes for the calendar year 2011 taxes on all boats or watercraft  
50 used for business purposes ~~only~~ (both boats weighing less than five (5) tons and boats weighing five (5) tons or more),  
51 except as provided for in Section 6 of this ordinance, at the rate of one dollar and fifty cents (\$1.50) on each one hundred

52 dollars (\$100) of assessed valuation thereof. Such property declared a separate class of tangible personal property in  
53 Sections 58.1-3506 (A) (35) and (A) (36).

54  
55 **Sec. 45. Amount of Levy on All Boats or Watercraft Not Used Solely for Business Purposes.**

56 There shall be levied and collected for general purposes for the calendar year 2011 taxes on all boats or watercraft  
57 not used solely for business purposes weighing less than five (5) tons, and weighing five (5) tons or more, except as  
58 provided for in Section 6 of this ordinance, at the rate of one dollar and fifty cents (\$1.50) on each one hundred dollars  
59 (\$100) of assessed valuation thereof. Such property declared a separate class of tangible personal property in Sections  
60 58.1-3506 (A) (1) (a) and (A) (1) (b).

61  
62 **Sec. 56. Amount of Levy on Machinery and Tools.**

63 In accordance with Section 58.1-3507 of the Code of Virginia, there shall be levied and collected for general  
64 purposes for the calendar year 2011 taxes on machinery and tools, including machinery and tools used directly in the  
65 harvesting of forest products or semiconductor manufacturing, not exempt from taxation, at the rate of one dollar (\$1.00)  
66 on each one hundred dollars (\$100) of assessed valuation thereof. As provided by Code of Virginia § 58.1-3506 (B), the  
67 following personal property shall also be taxed at the rate of machinery and tools:

- 68 a. all tangible personal property used in research and development businesses, as described in Code of  
69 Virginia § 58.1-3506 (A) (7);
- 70 b. generating or cogenerating equipment, as described in Code of Virginia § 58.1-3506 (A) (9); and
- 71 c. all motor vehicles, trailers and semitrailers with a gross vehicle weight of 10,000 pounds or more used to  
72 transport property for hire by a motor carrier engaged in interstate commerce, as described in Code of Virginia § 58.1-3506  
73 (A) (25).

74  
75 **Sec. 67. Amount of Levy on Privately Owned Pleasure Boats and Watercraft Used for Recreational Purposes Only.**

76 There shall be levied and collected for general purposes for the calendar year 2011 taxes on all privately owned  
77 pleasure boats and watercraft used for recreational purposes only, at the rate of one millionth of one cent (\$.000001) on  
78 each one hundred dollars (\$100) of assessed valuation thereof. Such property declared a separate class of tangible  
79 personal property in Sections 58.1-3506 (A) (12), (A) (28), and (A) (29).

80  
81 **Sec.78. Amount of Levy on Privately Owned Camping Trailers, Privately Owned Travel Trailers, and Motor Homes Used  
82 for Recreational Purposes Only, and Privately Owned Horse Trailers.**

83 There shall be levied and collected for general purposes for the calendar year 2011 taxes at the rate of one dollar  
84 and fifty cents (\$1.50) on each one hundred dollars (\$100) of assessed valuation thereof on the following property: (a) all  
85 privately owned camping trailers and motor homes as defined in Section 46.2-100 of the Code of Virginia and privately  
86 owned travel trailers as defined in Code of Virginia § 46.2-1900, that are used for recreational purposes only; and (b)  
87 privately owned trailers as defined in § 46.2-100 of the Code of Virginia that are designed and used for the transportation of  
88 horses, except those trailers described in subdivision (A) (11) of § 58.1-3505 of the Code of Virginia. Such property  
89 declared a separate class of tangible personal property in Sections 58.1-3506 (A) (18) and (A) (30).

90  
91 **Sec. 89. Amount of Levy on One Motor Vehicle Owned and Regularly Used by a Disabled Veteran.**

92 There shall be a reduced tax, levied and collected for general purposes for the calendar year 2011 at the rate of  
93 one dollar and fifty cents (\$1.50) on each one hundred dollars (\$100) of assessed valuation, on one (1) motor vehicle owned  
94 and regularly used by a veteran who has either lost, or lost the use of, one or both legs, or an arm or a hand, or who is  
95 blind, or who is permanently and totally disabled as certified by the Department of Veterans' Affairs. Any motor vehicles in  
96 addition to the one (1) so taxed shall not qualify for the taxation at the rate established herein, and shall be taxed at the  
97 rate or rates applicable to that class of property. To qualify, the veteran shall provide a written statement to the  
98 Commissioner of the Revenue from the Department of Veterans' Affairs that the veteran has been so designated or  
99 classified by the Department of Veterans' Affairs as to meet the requirements of Section 58.1-3506 (A) (19), and that his or  
100 her disability is service connected. Such property declared a separate class of tangible personal property in Section 58.1-  
101 3506 (A) (19).

102  
103 **Sec.910. Amount of Levy on a Motor Vehicle Owned and Used Primarily by or for Someone at Least Sixty-Five  
104 Years of Age or Anyone Found to be Permanently and Totally Disabled.**

105 a. In accordance with Sections 58.1-3506.1 et seq. of the Code of Virginia, there shall be a reduced tax, levied and  
106 collected for general purposes for calendar year 2011, at the rate of three dollars (\$3.00) on each one hundred dollars  
107 (\$100.00) of assessed valuation, on one (1) automobile or pickup truck owned and used primarily by or for anyone at least  
108 sixty-five years of age or anyone found to be permanently and totally disabled, as defined in Section 58.1-3506.3 of the  
109 Code of Virginia, subject to the following conditions:

110 1. The total combined income received, excluding the first \$7,500 of income, from all sources during  
111 calendar year 2009 by the owner of the motor vehicle shall not exceed twenty-two thousand dollars (\$22,000).

112 2. The owner's net financial worth, including the present value of all equitable interests, as of December  
113 31 of calendar year 2009, excluding the value of the principal residence and the land, not exceeding one (1) acre, upon  
114 which it is situated, shall not exceed seventy thousand dollars (\$70,000).

115 3. All income and net worth limitations shall be computed by aggregating the income and assets, as the  
116 case may be, of a husband and wife who reside in the same dwelling and shall be applied to any owner of the motor vehicle  
117 who seeks the benefit of the preferential tax rate permitted under this ordinance, irrespective of how such motor vehicle  
118 may be titled.

119 b. Any such motor vehicle owned by a husband and wife may qualify if either spouse is sixty-five or over or if  
120 either spouse is permanently and totally disabled, and the conditions set forth in subsection (a) have been satisfied.

121

122 **Sec. ~~4011~~. Assessed Value Determination.**

123 In accordance with Section 58.1-3103 of the Code of Virginia, personal property mentioned in the above sections  
124 shall be assessed at actual fair market value, to be determined by the Commissioner of the Revenue for the City of Virginia  
125 Beach.

126

127 **Sec. ~~4112~~. Severability.**

128 If any portion of this ordinance is for any reason declared to be unconstitutional or invalid, such decision shall not  
129 affect the validity of the remaining portions of this ordinance.

130

131 **Sec. ~~4213~~. Effective Date.**

132 This ordinance shall be effective January 1, 2011.

133

134 Adopted by the Council of the City of Virginia Beach, Virginia, on this 11<sup>th</sup> day of May, 2010.

135

136 *Requires an affirmative vote by a majority of all of the members of City Council.*

1                                   **AN ORDINANCE TO AUTHORIZE THE CITY MANAGER TO SUBMIT AN**  
2                                   **ANNUAL FUNDING PLAN TO THE U.S. DEPARTMENT OF HOUSING**  
3                                   **AND URBAN DEVELOPMENT**

4           WHEREAS, the United States Congress has established legislation designated as the Housing and Community  
5 Development Act of 1974 that sets forth the development of viable urban communities as a national goal;

6  
7           WHEREAS, there is federal assistance available for the support of Community Development and Housing activities  
8 directed toward specific objectives, such as eliminating deteriorated conditions in low and moderate income  
9 neighborhoods that are detrimental to the public health, safety, and welfare, as well as improving the City’s housing stock  
10 and community services, along with other related activities; and

11  
12           WHEREAS, as a prerequisite to receiving the above-referenced federal assistance, the City of Virginia Beach has  
13 developed an Annual Funding Plan for submission to the Department of Housing and Urban Development and has created  
14 the necessary mechanisms for its implementation in compliance with federal and local directives.

15           NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA:

16  
17  
18           That the City Manager is hereby authorized and directed, as the executive and administrative head of the City, to  
19 submit the City’s FY 2011 Annual Funding Plan (the “Plan”) and amendments thereto, along with understandings and  
20 assurances contained therein and such additional information as may be required, to the Department of Housing and Urban  
21 Development to permit the review, approval, and funding of the Plan.

22  
23           Adopted by the Council of the City of Virginia Beach, Virginia, on this 11<sup>th</sup> day of May, 2010.

1 **AN ORDINANCE TO DECLARE \$8,000,000 OF FUNDING WITHIN THE**  
2 **SANDBRIDGE TAX INCREMENT FINANCING DISTRICT AS SURPLUS**  
3 **FUNDS IN THE FY 2009-10 OPERATING BUDGET**

4 WHEREAS, the Sandbridge Tax Increment Financing District (Sandbridge TIF) and the Sandbridge Special Service  
5 District (Sandbridge SSD), were established to provide a funding source for beach and shoreline restoration and  
6 management at Sandbridge;  
7

8 WHEREAS, an analysis of the Sandbridge TIF and the Sandbridge SSD occurs annually to ensure that funding is  
9 adequate for long-term beach and shoreline restoration and management along Sandbridge;  
10

11 WHEREAS, current projections indicate that the Sandbridge TIF and Sandbridge SSD have sufficient funding to  
12 meet long-term obligations for beach and shoreline restoration and management;  
13

14 WHEREAS, projections also indicate that the funding available exceeds the long-term obligations of the project;  
15 and  
16

17 WHEREAS, \$ 8,000,000 is available as an unencumbered appropriation in the FY 2009-10 Sandbridge TIF Reserve  
18 for Future Commitments.  
19

20 NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA:  
21

22 (1) That \$ 8,000,000 of funding within the Sandbridge TIF is hereby declared to be in excess of the long-term  
23 obligations for beach and shoreline restoration and management and is hereby declared surplus.  
24

25 (2) That \$ 8,000,000 is hereby transferred within the FY 2009-10 Operating Budget from the Sandbridge TIF to  
26 the General Fund – Unappropriated Real Estate Tax Revenues.  
27

28 BE IT FURTHER ORDAINED: That this ordinance shall be effective on June 30, 2010.  
29

30 Adopted by the City Council of the City of Virginia Beach, Virginia, on this 11<sup>th</sup> day of May, 2010.

1                                   **AN ORDINANCE TO AMEND THE CITY CODE PERTAINING TO CIGARETTE TAX**  
2                                   **BY INCREASING THE AMOUNT OF THE TAX**

3                   BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA:

4  
5                   That Section 35-207 of the Code of the City of Virginia Beach is hereby amended and reordained to read as follows:

6  
7                   **Sec. 35-207. Levied; Amount.**

8                   There is hereby levied and imposed by the City, upon each sale of cigarettes, a tax equivalent to thirty two and fifty  
9 ~~thirty and fifty (32.50) (30.50)~~ mills per cigarette sold within the City, the amount of such tax to be paid by the seller, if not  
10 previously paid, in the manner and at the time provided for in this article. The tax shall be reduced by two and one-half  
11 (2.5) mills per cigarette on June 30, 2027. There shall be a penalty for late payment of the tax imposed herein in the  
12 amount of ten (10) per centum per month, and interest in the amount of three-quarters of-one (0.75) per centum per  
13 month, upon any tax found to be overdue and unpaid.

14                   This ordinance shall be effective July 1, 2010.

15  
16                   Adopted by the City Council of the City of Virginia Beach, Virginia, on this 11<sup>th</sup> day of May, 2010.

17  
18                   *Requires an affirmative vote by a majority of the members of City Council.*  
19



1 **AN ORDINANCE TO AMEND THE CITY CODE PERTAINING TO MINIMUM**  
2 **SERVICE AVAILABILITY CHARGES AND WATER USAGE RATE**

3 SECTIONS AMENDED: CITY CODE §§ 37-46 AND 37-47

4  
5 BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA:

6  
7 That Sections 37-46 and 37-47 of the Code of the City of Virginia Beach are hereby amended and reordained,  
8 to read as follows:

9  
10 **Sec. 37-46. Minimum service availability charges prescribed.**

11 Each consumer shall pay a monthly minimum service availability charge as follows for each meter connecting  
12 his premises with the city water system:

13

Meter Size	Monthly Charge: <del>Effective July 1, 2009</del>	Effective July 1, 2010
14 5/8 inch	<del>\$4.10</del>	<u>\$4.41</u>
15 3/4 inch	<del>5.25</del>	<u>5.56</u>
16 1 inch	<del>7.60</del>	<u>7.91</u>
17 1 1/2 inch	<del>13.25</del>	<u>13.56</u>
18 2 inch	<del>20.10</del>	<u>20.41</u>
19 3 inch	<del>36.00</del>	<u>36.31</u>
20 4 inch	<del>58.70</del>	<u>59.01</u>
21 6 inch	<del>116.00</del>	<u>116.31</u>
22 8 inch	<del>184.00</del>	<u>184.31</u>
23 10 inch	<del>264.00</del>	<u>264.31</u>
24 12 inch	<del>491.00</del>	<u>491.31</u>
25 Fire Hydrant Meter	<del>36.00</del>	<u>36.31</u>

26  
27

28 **Sec. 37-47. Water usage rates prescribed.**

29 In addition to the charges provided for in section 37-46, each consumer shall pay for water usage the rate of  
30 ~~three dollars and sixty five cents (\$3.65) per one thousand (1,000) gallons, as of July 1, 2005, three dollars and seventy~~  
31 ~~cents (\$3.70) per one thousand (1,000) gallons, as of July 1, 2006, three dollars and eighty cents (\$3.80) per one~~  
32 ~~thousand (1,000) gallons, as of July 1, 2007, three dollars and ninety five cents (\$3.95) per one thousand (1,000)~~  
33 ~~gallons, as of July 1, 2008, and four dollars and four dollars and ten cents (\$4.10) per one thousand (1,000) gallons, as~~  
34 ~~of July 1, 2009~~ four dollars and forty-one cents (\$4.41) per one thousand (1,000) gallons, as of July 1, 2010.

35  
36 BE IT FURTHER ORDAINED: That the effective date of this ordinance shall be July 1, 2010.

37  
38 Adopted by the Council of the City of Virginia Beach, Virginia, on this 11<sup>th</sup> day of May, 2010.

1 **AN ORDINANCE TO AMEND THE CITY CODE PERTAINING TO DEALER AND**  
2 **PAWNBROKER PERMIT APPLICATIONS AND RENEWALS**

3 SECTION AMENDED: § 18-32

4 BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA:

5 That Section 18-32 of the Code of the City of Virginia Beach, Virginia is hereby amended and reordained to read as  
6 follows:

7  
8 **Sec. 18-32. Permit required.**

9 (a) No person shall engage in the activities of a dealer as defined in Section 18-76.1, pawnbroker, junk dealer, or  
10 secondhand dealer without first obtaining a permit from the chief of police.

11  
12 (b) To obtain a permit, the applicant shall file with the chief of police an application form which includes the  
13 applicant's full name, any aliases, address, age, date of birth, sex, and fingerprints; the name, address, and telephone  
14 number of the applicant's employer, if any; and the location of the applicant's place of business. Upon filing this application  
15 and the payment of the permit fee set forth in subsection (g) of this section, the applicant shall be issued a permit by the  
16 chief of police or his or her designee, provided that the applicant has not been convicted of a felony or crime of moral  
17 turpitude within seven (7) years prior to the date of application. Further, the permit shall be denied if the applicant has  
18 been denied a permit or has had a permit revoked under any statute or ordinance similar in substance to the provisions of  
19 this section, and may be denied if the applicant has been a principal or associate in any partnership, corporation or other  
20 business enterprise which has been subject to civil or criminal penalty or any order to cease doing business issued by a  
21 federal, state, or local governmental law enforcement or consumer protection agency.

22  
23 (c) The chief of police, prior to issuance or renewal of a permit, shall determine that the applicant intends to  
24 conduct business at a fixed and permanent location, and shall require proof of ownership of the proposed business  
25 premises by the applicant or the applicant's employer, or evidence of a valid lease of such premises held by the applicant or  
26 the applicant's employer of no less duration than the term of the license. Conduct of business from a hotel, motel,  
27 temporary lodging unit or similar location shall not satisfy the requirements of this section.

28  
29 (d) No more than sixty (60) days prior to issuance of the permit required by this section, the applicant must have  
30 any weighing devices used in the business inspected and approved by local or state weights and measures officials and  
31 present written evidence of such approval to the chief of police or his or her designee.

32  
33 (e) This permit shall be valid until the end of the current business license year and may be renewed in the same  
34 manner as such permit was initially obtained upon payment of an annual permit fee. No permit shall be transferable.

35  
36 (f) If the business of the applicant is not operated without interruption, with Saturdays, Sundays and recognized  
37 holidays excepted, the applicant shall notify the chief of police of all closings and reopenings of such business. The business  
38 of a applicant shall be conducted only from the fixed and permanent location specified in the application for a permit.

39  
40 (g) The initial and annual permit fee shall be two hundred dollars (\$200.00) for a dealer as defined in Section 18-  
41 76.1, and ~~twenty five dollars (\$25.00)~~ one hundred dollars (\$100.00) for a pawnbroker, junk dealer or secondhand dealer;  
42 provided, however, that if an applicant applies for an initial or renewal permit as a dealer of precious metals and gems at  
43 the same time as the applicant applies for an initial or renewal permit as a junk dealer or secondhand dealer, the applicant  
44 need only pay the two hundred dollar (\$200.00) permit fee. If the chief of police refuses to issue such permit, the applicant  
45 shall be notified, in writing, of the reasons for the refusal and the applicant may appeal such refusal to the city council  
46 within thirty (30) days from the date of such notice.

47  
48 BE IT FURTHER ORDAINED: That the effective date of this ordinance shall be July 1, 2010.

49  
50 Adopted by the Council of the City of Virginia Beach, Virginia, on this 11<sup>th</sup> day of May, 2010.

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**AN ORDINANCE TO AMEND THE CITY CODE PERTAINING TO PRECIOUS METALS PERMITS**

SECTION AMENDED: § 27-3

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA:

That Section 27-3 of the Code of the City of Virginia Beach, Virginia is hereby amended and reordained to read as follows:

**Sec. 27-3. Authority of department to furnish copies of records, perform certain services, etc., and fees therefore.**

(a) The department of police is hereby authorized to release forensic photographs after all criminal charges are resolved and when such release is provided by law, to furnish photostatic copies of accident reports and offense reports, and to allow such reports to be viewed by proper persons consistent with the provisions of the Virginia Freedom of Information Act, Code of Virginia § 2.2-3700.

(b) The chief of police is hereby authorized to make record checks and reports (local record only) and take fingerprints of individuals on request. For the processing of applications for permits required by law, the following fees shall be charged:

- (1) Record check and report by name (local) . . . \$ 15.00
- (2) a. First fingerprint card requested by individuals . . . 10.00
  - b. Subsequent fingerprint cards requested by individuals . . . 5.00
- (3) Certificate for public convenience and necessity . . . 50.00
- (4) Precious metals permit . . . ~~200.00~~ 300.00
- (5) Vendor permit . . . 25.00

BE IT FURTHER ORDAINED: That the effective date of this ordinance shall be July 1, 2010.

Adopted by the Council of the City of Virginia Beach, Virginia, on this 11<sup>th</sup> day of May, 2010.

1                                   **AN ORDINANCE TO AMEND THE CITY CODE PERTAINING TO TAXICAB**  
2                                   **DRIVER'S INSPECTIONS, PERMIT APPLICATIONS AND RENEWALS**

3                                   SECTIONS AMENDED: § 36-72, 36-138 and 36-147

4                   BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA:

5                   That Sections 36-72, 36-138 and 36-147 of the Code of the City of Virginia Beach, Virginia are hereby amended and  
6 reordained to read as follows:

7  
8                   **Sec. 36-72. Maintenance and inspection.**

9  
10                  (a) Every taxicab operated in the city shall be kept in good, clean, neat and safe condition and appearance.

11  
12                  (b) It shall be the duty of the chief of police to make inspections of taxicabs operated in the city and to maintain  
13 records of his or her findings.

14  
15                  (c) To defray the cost of performing such inspections the owner of each vehicle shall pay an annual inspection fee  
16 of fifty dollars (\$50.00) per vehicle.

17  
18                  **Sec. 36-138. Application fee.**

19  
20                  Each person filing an application pursuant to section 36-137 shall pay to the city treasurer an application fee of ~~ten~~  
21 ~~dollars (\$10.00)~~ fifty dollars (\$50.00).

22  
23                  **Sec. 36-147. Renewal.**

24  
25                  A taxicab driver's permit issued under this division may be renewed ~~from year to year~~ every two years by the chief  
26 of police, if the applicant for such renewal is, at the time thereof, qualified under the provisions of this division to have  
27 issued to him or her an original taxicab driver's permit. At the time of such renewal, two (2) recent photographs of the  
28 applicant shall be filed with the chief of police, to be used for the same purpose that photographs filed with an original  
29 application are used, along with a renewal fee of ~~ten dollars (\$10.00)~~ fifty dollars (\$50.00) made payable to the city  
30 treasurer.

31  
32                  BE IT FURTHER ORDAINED: That the effective date of this ordinance shall be July 1, 2010.

33  
34                  Adopted by the Council of the City of Virginia Beach, Virginia, on this 11<sup>th</sup> day of May, 2010.

1 **AN ORDINANCE TO IMPLEMENT A TWO-YEAR MORATORIUM ON DEDICATED**  
2 **FUNDING TO OPEN SPACE LAND ACQUISITIONS**

3 WHEREAS, Ordinance 2641H allocated funds from increased revenue generated by the two and one-half (2.5)  
4 percent increase in the tax on transients obtaining lodging, the two and one-half (2.50) mills increase in the tax levied on  
5 the purchase of cigarettes, and the one (1) percent increase in the tax on meals purchased at food establishments; and  
6

7 WHEREAS, the Major Projects Special Revenue Fund and Open Space Special Revenue Fund have been established  
8 by the FY 2001-02 Appropriations Ordinance to receive the transfers of revenues from these taxes and to provide a means  
9 of providing funding to certain projects and obligations; and  
10

11 WHEREAS, the Open Space Special Revenue Fund has nearly achieved its goal of acquiring property, and given the  
12 need to apply available revenues to other service demands, as provided in the Operating Budget and Capital Improvement  
13 Program, the provision of dedicated funds specifically for open space land acquisition is suspended for FY 2010-11 and FY  
14 2011-12; and  
15

16 WHEREAS, after two years, the funding dedication will be reviewed to determine whether the goals have been  
17 accomplished and in the context of the overall City revenues.  
18

19 NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA, THAT:  
20

21 The dedicated meal tax will still be allocated to the Open Space Special Revenue Fund for operations, debt service,  
22 development and maintenance of previously acquired open space property, and park infrastructure. Further, previously  
23 appropriated funds will serve as a source of funding for open space property acquisition based on the priorities set by the  
24 Open Space Advisory Committee.  
25

26 Adopted by the Council of the City of Virginia Beach, Virginia, on this 11<sup>th</sup> day of May, 2010.

1                                   **A RESOLUTION TO INCREASE THE RESIDENT DISCOUNT FEE FROM \$1 TO \$2 AT**  
2                                   **CERTAIN RESORT LOTS AND CITY GARAGES**

3                   WHEREAS, since 1994 City of Virginia Beach residents with a valid driver’s license and a Virginia Beach address pay  
4 \$1 to park at resort lots or garages after 5 p.m. and all day at Sandbridge and Croatan lots; and  
5

6                   WHEREAS, an increase of rates would allow the City to cover some operating and maintenance costs of its parking  
7 facilities;  
8

9                   NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA:  
10

11                   That the City Manager or his designee is hereby directed to increase the Resident Discount Fee from \$1 to \$2 for  
12 those city parking lots currently providing \$1 for parking for Virginia Beach residents.  
13

14                   The effective date of this resolution shall be July 1, 2010.  
15

16                   Adopted by the Council of the City of Virginia Beach, Virginia, on this 11<sup>th</sup> day of May, 2010.

1                                   **AN ORDINANCE TO APPLY FOR COMMUNITY DEVELOPMENT BLOCK GRANT**  
2                                   **SECTION 108 LOAN FUNDS FROM THE U.S. DEPARTMENT OF HOUSING AND**  
3                                   **URBAN DEVELOPMENT**

4                   WHEREAS, the Department of Housing and Urban Development has established the Section 108 Loan Program  
5 under the Community Development Block Grant Program to provide funding for large community development projects;  
6 and

7  
8                   WHEREAS, Section 108 Loan funds are necessary to fund the Lighthouse Center Project and other Department of  
9 Housing and Neighborhood Preservation programs.

10  
11                  NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA:

12  
13                  That the City Manager is hereby authorized and directed to submit a Section 108 Loan Application to the U.S.  
14 Department of Housing and Urban Development (HUD), and to provide such assurances, understandings and additional  
15 information as are or may be required by HUD.

16  
17                  Adopted by the Council of the City of Virginia Beach, Virginia, on this 11<sup>th</sup> day of May, 2010.

1                                   **A RESOLUTION TO TEMPORARILY SUSPEND THE ADOPTION OF THE BUDGET**  
2                                   **THROUGH AN ANNUAL RATHER THAN BIENNIAL PROCESS**

3                   WHEREAS, the City adopted a biennial budget process in FY 2005-06 as way to improve the planning and  
4 forecasting of resource management decisions; and  
5

6                   WHEREAS, given the unprecedented economic uncertainty, the biennial process is not in the best interest of the  
7 City at this time.  
8

9                   NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA:  
10

11                   That the City of Virginia Beach will prepare a budget on an annual rather than biennial process until a level of  
12 stability returns to the economy allowing reasonable projections.  
13

14                   BE IT FURTHER RESOLVED: That the effective date of this resolution shall be July 1, 2010.  
15

16                   Adopted by the Council of the City of Virginia Beach, Virginia, on this 11<sup>th</sup> day of May, 2010.



1                   **AN ORDINANCE TO AMEND THE CITY CODE PERTAINING TO THE**  
2                   **EXEMPTION OR DEFERRAL OF REAL ESTATE TAXES FOR ELDERLY OR**  
3                   **DISABLED PERSONS BY INCREASING INCOME AND NET WORTH**  
4                   **LIMITS**

5                   SECTIONS AMENDED: §§ 35-64 AND 35-67

6                   BE IT ORDAINED BY THE COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA:

7  
8                   That Sections 35-64 and 35-67 of the City Code are hereby amended and reordained to read as follows:

9  
10                  **Sec. 35-64. General prerequisites to grant; effect of residency in hospital, nursing home, etc.**

11                  (a) Either the exemption, deferral or freeze, but not more than one (1), as provided for in this division shall be  
12 granted to persons subject to the following provisions:

13  
14                  (1) The title to the property for which exemption, deferral or freeze is claimed is held, or partially held, on  
15 June thirtieth immediately preceding the taxable year, by the person or persons claiming exemption, deferral or freeze and  
16 is occupied as the sole dwelling of such person or persons.

17  
18                  (2) The head of the household occupying the dwelling and owning title or partial title thereto or either  
19 spouse in a dwelling jointly held by a husband and wife is either permanently and totally disabled or is sixty-five (65) years  
20 of age or older on June thirtieth of the year immediately preceding the taxable year; provided, however, that a dwelling  
21 jointly held by a husband and wife may qualify if either spouse is over sixty-five (65) years of age.

22  
23                  (3) For the tax exemption programs, the total combined income received from all sources during the  
24 preceding calendar year by: (i) the owner or owners of the dwelling who use it as their principal residence and (ii) the  
25 owner's or owners' relatives who live in the dwelling, shall not exceed sixty- three thousand four hundred and fifty dollars  
26 (\$63,450) provided that the first ten thousand dollars (\$10,000.00) of income of each relative, other than a spouse of the  
27 owner, who is living in the dwelling, shall not be included in such total: and provided further that the first ten thousand  
28 dollars (\$10,000.00) or any portion thereof of income received by a permanently and totally disabled owner shall not be  
29 included in such total.

30  
31                  (4) For the tax freeze program, the total combined income received from all sources during the preceding  
32 calendar year by: (i) the owner or owners of the dwelling who use it as their principal residence and (ii) the owner's or  
33 owners' relatives who live in the dwelling, shall not exceed sixty-three seven thousand ~~four hundred and fifty dollars~~  
34 ~~(\$63,450)~~ (\$67,000); provided that the first ten thousand dollars (\$10,000.00) of income of each relative, other than a  
35 spouse of the owner, who is living in the dwelling, shall not be included in such total; and provided that the first ten  
36 thousand dollars (\$10,000.00) or any portion thereof of income received by a permanently and totally disabled owner shall  
37 not be included in such total.

38  
39                  (5) For the tax exemption programs, the net combined financial worth, including equitable interests, as of  
40 December thirty-first of the year immediately preceding the taxable year, of the owners, and of the spouse of any owner,  
41 excluding the value of the dwelling and the land (not exceeding one acre) upon which it is situated, shall not exceed three  
42 hundred and fifty thousand dollars (\$350,000.00).

43  
44                  (6) For the tax freeze program, the net combined financial worth, including equitable interests, as of  
45 December thirty-first of the year immediately preceding the taxable year, of the owners, and of the spouse of any owner,  
46 excluding the value of the dwelling and the land (not exceeding one acre) upon which it is situated, shall not exceed three  
47 hundred and fifty thousand dollars (\$350,000.00).

48  
49                  (7) For the tax deferral program, the total combined income received from all sources during the preceding  
50 calendar year by: (i) the owner or owners of the dwelling who use it as their principal residence and (ii) the owner's or  
51 owners' relatives who live in the dwelling, shall not exceed sixty-three seven thousand ~~four hundred and fifty dollars~~

52 ~~(\$63,450)~~ (\$67,000); provided that the first ten thousand dollars (\$10,000.00) of income of each relative, other than a  
53 spouse of the owner, who is living in the dwelling, shall not be included in such total; and provided further that the first ten  
54 thousand dollars (\$10,000.00) or any portion thereof of income received by a permanently and totally disabled owner shall  
55 not be included in such total.

56  
57 (8) For the tax deferral program, the net combined financial worth, including equitable interests, as of  
58 December thirty-first of the year immediately preceding the taxable year, of the owners, and of the spouse of any owner,  
59 excluding the value of the dwelling and the land (not exceeding one acre) upon which it is situated, shall not exceed three  
60 hundred and fifty thousand dollars (\$350,000.00).

61  
62 (9) The dwelling is occupied.  
63 . . . .

64 **Sec. 35-67. Amount of exemption.**

65 When a person claiming exemption under this division conforms to the standards and does not exceed the  
66 limitations contained in this division, the tax exemption shall be as shown on the following schedule:

67

68 <i>Total income,</i>	
69 <i>All Sources</i>	<i>Tax Exemption</i>
70 \$0.00 - \$47,100.00	100%
71 \$47,100.01 - \$51,200.00	80%
72 \$51,200.01 - \$55,300.00	60%
73 \$55,300.01 - \$59,400.00	40%
74 \$59,400.01 - \$63,450.00	20%

75  
76 No lien shall accrue as a result of the amount certified as exempt.

77  
78 BE IT FURTHER ORDAINED: That this ordinance shall be effective on July 1, 2010.

79  
80 Adopted by the City Council of the City of Virginia Beach, Virginia, on this 11<sup>th</sup> day of May, 2010.

1                   **AN ORDINANCE TO ADD SECTION 35-41 TO THE CITY CODE PERTAINING TO**  
2                   **CLASSIFYING ENERGY EFFICIENT BUILDINGS**

3                   SECTION ADDED: §35-41

4  
5                   WHEREAS, Section 58.1-3221.2 of the Code of Virginia provides that energy-efficient buildings, not  
6 including the real estate or land on which they are located, are a separate class of property from other  
7 classifications of real property.

8  
9                   BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA:

10                   That Section 35-41 shall be added to the City Code to read as follows:

11  
12  
13                   **Sec 35-41. Energy Efficient Buildings.**

14  
15                   (a) In accordance with Code of Virginia, § 58.1-3221.2, as amended, energy-efficient buildings, not including  
16 the real estate or land on which they are located, are a separate class of property from other classifications of real  
17 property.

18  
19                   (b) The definition of “energy-efficient buildings” and requirements for certification as an “energy-efficient  
20 building” shall be in accordance with Code of Virginia, § 58.1-3221.2, as amended.

21  
22                   (c) The owner of an energy-efficient building may apply to the city building official on forms provided by the  
23 city building official for certification as an energy-efficient building.

24  
25                   (d) Upon application by the owner of an energy-efficient building, the city building official shall inspect the  
26 property and certify that the building meets the technical requirements for classification.

27  
28                   (e) Any appeal of a determination of the city building official under this section shall follow the appeals  
29 process provided by local and state law for appeals of determinations under the Virginia Uniform Statewide  
30 Building Code.

31  
32                   (f) Upon review and certification by the city building official, the application and certification shall be  
33 forwarded to the commissioner of the revenue and the real estate assessor for purposes of the city land book and  
34 assessment.

35  
36                   Adopted by the City Council of the City of Virginia Beach, Virginia, on this 11<sup>th</sup> day of May, 2010.

1                   **A RESOLUTION AFFIRMING RESOLUTION 3347 AND PROVIDING FOR**  
2                   **EMPLOYEE CONTRIBUTIONS BY PERSONS WHO BECOME A VIRGINIA**  
3                   **RETIREMENT SYSTEM MEMBER ON OR AFTER JULY 1, 2010**

4                   WHEREAS, the City of Virginia Beach previously affirmed its desire to provide the employee contribution  
5 to the Virginia Retirement System (VRS) in Resolution 3347, enacted November 25, 2008; and  
6

7                   WHEREAS, the General Assembly has enacted Chapter 737 of the Acts of the Assembly, 2010, which  
8 defines a “person who becomes a [VRS] member on or after July 1, 2010” to mean “a person who is not a member  
9 of a retirement plan administered by the Virginia Retirement System the first time he [or she] is hired on or after  
10 July 1, 2010, in a covered position;” and  
11

12                   WHEREAS, additionally, Chapter 737 of the Acts of Assembly, 2010, provides that if the City does not elect  
13 to pay the employee portion of member contributions for persons who become a member on or after July 1, 2010,  
14 such members shall be required to pay the employee portion of member contributions to VRS.  
15

16                   NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA;  
17

18                   That Resolution 3347 is hereby affirmed for any City employee who becomes a VRS member prior to July  
19 1, 2010.  
20

21 BE IT FURTHER RESOLVED;

22                   That any City employee who is a “person who becomes a [VRS] member on or after July 1, 2010” shall be  
23 required to pay the employee portion of member contributions to VRS.  
24  
25

26                   Adopted by the Council of the City of Virginia Beach, Virginia on the 11<sup>th</sup> day of May, 2010.

1                                   **AN ORDINANCE TO AMEND CITY CODE SECTION 5-401 PERTAINING TO**  
2                                   **FEEES FOR THE IMPOUNDMENT OF ANIMALS, GENERALLY**

3                                   SECTION AMENDED: § 5-401

4                   BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA:

5                   That Section 5-401 of the Code of the City of Virginia Beach, Virginia is hereby amended and reordained to read as  
6 follows:

7  
8                   **Sec. 5-401. Fees for the impoundment of animals, generally.**

9  
10                  . . . .

11  
12                  (d) Any person adopting an animal spayed or neutered at the expenses of the City shall also incur an additional  
13 cost of one hundred dollars (\$100.00) for dogs, and forty dollars (\$40.00) for cats. In the event sterilization services are not  
14 available from the City, any person adopting an unaltered animal will be required to deposit an additional one hundred  
15 dollars (\$100.00) for dogs, and forty dollars (\$40.00) for cats which shall be reimbursed if proof of sterilization is presented  
16 to the bureau of animal control within thirty (30) days of the adoption.

17  
18                  ~~(d)~~(e) The person desiring to adopt the animal shall sign an adoption contract agreeing to abide by the rules and  
19 regulations of the bureau of animal control. ~~Any unaltered animal must be spayed or neutered by the bureau of animal~~  
20 ~~control prior to adoption for an additional fifty dollar (\$50.00) fee to cover the cost of the procedure or within thirty (30)~~  
21 ~~days of the adoption.~~

22  
23                  BE IT FURTHER ORDAINED: That the effective date of this ordinance shall be July 1, 2010.

24  
25                  Adopted by the Council of the City of Virginia Beach, Virginia, on this 25<sup>th</sup> day of May, 2010.