

TABLE OF CONTENTS

INTRODUCTION

How to Read the Document	
Purpose and Document Changes	1-1
Format of the Budget	1-1
How to Read the Document Example Pages.....	1-3
Summaries	
Financial Structure	1-6
Financial Management	1-8
Expenditures and Revenues.....	1-12
Interfund Transfer Summary.....	1-27
Relationship of the Operating Budget to the Capital Improvement Program	1-30
Revenues	
Revenues	1-31
Forecasting Methodology.....	1-33
Dedication of Other Local Taxes and Real Estate Taxes for Specific Purposes.....	1-34
Fees and Charges for FY 2010-11	1-36
Changes in Funds.....	1-36
General Fund Revenue Source Analysis.....	1-37
Tax Increment Financing and Special Service District Analysis	1-46
Special Revenue Funds	1-48
Enterprise/Utility Funds.....	1-51

ECONOMIC VITALITY

Agriculture.....	2-1
Convention and Visitors Bureau	2-6
Economic Development	2-12
Housing and Neighborhood Preservation	2-16

SAFE COMMUNITY

Commonwealth's Attorney	3-1
Courts and Courts' Support	3-5
Emergency Communications and Citizen Services.....	3-10
Emergency Medical Services	3-14
Fire	3-19
Police.....	3-25
Sheriff and Corrections.....	3-32

QUALITY PHYSICAL ENVIRONMENT

Planning.....	4-1
Public Utilities.....	4-7
Public Works.....	4-13

CULTURAL AND RECREATIONAL OPPORTUNITIES

Museums.....	5-1
Parks and Recreation	5-7

QUALITY EDUCATION AND LIFELONG LEARNING

Education..... 6-1
Library 6-8

FAMILY AND YOUTH OPPORTUNITIES

Health..... 7-1
Human Services 7-5

QUALITY ORGANIZATION

City Attorney..... 8-1
City Auditor..... 8-5
City Clerk 8-8
City Manager 8-11
City Real Estate Assessor 8-15
City Treasurer 8-19
Commissioner of the Revenue..... 8-24
Communications and Information Technology..... 8-28
Finance 8-33
General Registrar 8-37
Human Resources 8-41
Management Services..... 8-46
Municipal Council 8-50
Non-Departmental..... 8-53

DEBT SERVICE

Debt Service..... 9-1

ORDINANCES

Budget Ordinance for the Fiscal Year Beginning July 1, 2010 and Ending June 30, 2011..... 10-1
An Ordinance Establishing the Tax Levy on Real Estate for Fiscal Year 2011 10-17
An Ordinance Establishing the Tax Levy on Personal Property and Machinery and Tools
for the Calendar Year 2011 10-19
An Ordinance to Authorize the City Manager to Submit an Annual Funding Plan to the
U.S. Department of Housing and Urban Development 10-22
An Ordinance to Declare \$8,000,000 of Funding Within the Sandbridge Tax Increment Financing District
as Surplus Funds in the FY 2009-10 Operating Budget..... 10-23
An Ordinance to Amend the City Code Pertaining to Cigarette Tax by Increasing the Amount of the Tax..... 10-24
An Ordinance to Amend the City Code Pertaining to Minimum Service Availability Charges and Water
Usage Rate 10-25
An Ordinance to Amend the City Code Pertaining to Dealer and Pawnbroker Permit Applications
and Renewals..... 10-26
An Ordinance to Amend the City Code Pertaining to Precious Metals Permits..... 10-27
An Ordinance to Amend the City Code Pertaining to Taxicab Driver’s Inspections, Permit Applications
and Renewals..... 10-28
An Ordinance to Implement a Two-Year Moratorium on Dedicated Funding to Open Space Land Acquisitions..... 10-29
A Resolution to Increase the Resident Discount Fee From \$1 to \$2 at Certain Resort Lots and City Garages 10-30
An Ordinance to Apply for Community Development Block Grant Section 108 Loan Funds From the U.S.
Department of Housing and Urban Development 10-31
A Resolution to Temporarily Suspend the Adoption of the Budget through an Annual Rather Than
Biennial Process 10-32

An Ordinance to Amend the City Code Pertaining to the Exemption or Deferral of Real Estate Taxes for Elderly or Disabled Persons by Increasing Income and Net Worth Limits	10-33
An Ordinance to Add Section 35-41 to the City Code Pertaining to Classifying Energy Efficient Buildings.....	10-35
A Resolution Affirming Resolution 3347 and Providing for Employee Contributions by Persons Who Become a Virginia Retirement System Member On or After July 1, 2010	10-36
An Ordinance to Amend City Code Section 5-401 Pertaining to Fees for the Impoundment of Animals, Generally	10-37

APPENDIX

Resource Management Process Overview	11-1
Accounting and Budgeting Basis.....	11-6
City Council Policy - Policy for the Sharing of Certain General Fund Revenues Between the City of Virginia Beach and the Virginia Beach School Board - February 25, 1997 - Revised March 12, 2007	11-7
City Council Policy - Maintenance and Repair of Aging City Infrastructure - September 7, 1999.....	11-14
City Council Policy - Not Supplanting State, Federal, and Private Funds with Local Funds - February 6, 2001	11-16
A Resolution to Address Public Safety Pay Compression Disparities	11-18
Administrative Directive - Grant Management - September 6, 1994 - Revised June 30, 2006.....	11-20
Administrative Directive - Resource Administration Directive - July 1, 1992 - Revised January 31, 2003	11-28
Glossary of Terms	11-36
Description of Major City Funds	11-44
Descriptive List of Commonly Used Acronyms	11-48