

Update

The newsletter of the
Virginia Municipal League

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Va. Supreme Court deals blow to noise ordinances

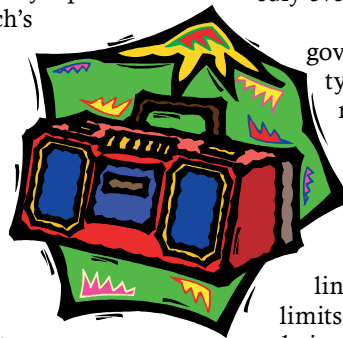
The Virginia Supreme Court has struck down many of the noise ordinances on the books in cities, towns and counties across the state.

The court ruled unanimously April 17 that the City of Virginia Beach's ordinance prohibiting "any unreasonably loud, disturbing and unnecessary noise" violated the constitution on its face. Police officers, using a subjective standard of whether a "reasonable person" would consider the noise disturbing, had been given authority to determine that on a case-by-case basis in Virginia Beach. Generally speaking, the court found that the city's ordinance was unconstitutional because it did not spell out just how loud is too loud.

Following the ruling, VML identified at least 75 localities that have ordinances

that prohibit unreasonably loud noise or that have similar language to the Virginia Beach ordinance. The number of local governments ultimately affected is undoubtedly even higher.

Some Virginia local governments make use of another type of noise ordinance that relies on an objective decibel standard and that requires the use of a decibel meter. Typically, those ordinances provide for a maximum decibel limit at the property line and usually have different limits for daytime and night. The obvious downside to this kind of regulation is the expense. The meters have to be bought, maintained and calibrated regularly. In addition, officers have to be trained on using the units. An officer who receives a noise complaint will gener-



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VRS board sets alternate rate criteria

Only 20 percent of the cities, towns, counties and school divisions participating in the Virginia Retirement System would be eligible to take advantage of alternate contribution rates for FY10 under guidelines adopted by the VRS Board of Trustees on April 16. VRS is notifying localities this week as to their eligibility to use the alternate rates.

The 2009 Appropriation Act allows eligible cities, towns, counties and school boards to elect to have their contribution rates based on the same actuarial assumptions as the state for FY10. VRS establishes the eligibility criteria and is required to:

for participation;

- consider the Commission on Local Government's Fiscal Stress Index; and
- provide a summary of the implications of using alternate actuarial assumptions.

Localities that will be eligible to opt for the alternate contribution rates under the guidelines adopted by the board include:

- cities, counties and school divisions that have retirement plans with a funded status of 80 percent or more *and* that have a low or below average fiscal stress index;
- cities, counties and school divisions with a funded status between 70 percent and 80 percent *and* that have a low fiscal

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FROM THE CAPITOL**Alternate rate criteria continued ...**

stress index; and

- towns that have retirement plans that are at least 90 percent funded.

Applying these criteria, 17 counties, four cities, 21 towns and 34 school divisions will be eligible to use the alternate rates.

VRS cautions that higher retirement contribution rates already are expected for FY11 and FY12 because of the loss

of investment income. Using alternate contribution rates for FY10 will provide short-term relief for higher future costs.

The Virginia Government Finance Officers Association cautioned against a rush to adopt alternate rates, citing the long-term effect on contribution rates and the potential effect on bond ratings.

❖

IN THE COURTS**Noise ordinances continued ...**

ally have to return to the police station to pick up the unit, and then drive to the scene of the complaint.

Local government officials should review their codes to determine if their city, county or town has a noise ordinance. If the ordinance uses the “unreasonably loud” language, the police department should stop using it as the basis for enforcement. The local government’s attorney should be consulted to decide how to proceed in light of the ruling.

While the Virginia Beach decision

applies only to noise ordinances, VML is concerned that the court could throw out other local ordinances that rely on a “reasonableness” standard. A reasonableness standard, for example, is used by some cities to prohibit people from unreasonably interfering with a parade, or unreasonably impeding access to a sidewalk.

VML participated in the filing of a “friend of the court” brief in the case – *Tanner v. Virginia Beach*. ❖

Court decision in business license tax case has local implications

The Virginia Supreme Court has overturned the method that many local governments in Virginia use to assess business license taxes on larger contractors.

The decision resulted from a dispute between the City of Lynchburg and English Construction Company Inc. Based on authority from the state tax commissioner and from a plain reading of the law, Lynchburg taxed the company’s receipts from other localities that did not impose a business license tax.

For English Construction, over four years, the amount of tax on work done in other localities and for which English had paid no license tax to the locality where the work was done, totaled more than \$185,000.

By far, the majority of attorneys, commissioners of the revenue and the state tax commissioner had read the tax provisions of the state code in a consistent manner: that for contractors, if the

contractor does not pay a license tax in the city, town or county where a job is being carried out, the locality where the principal office is located may require a license tax be paid on the amount of work charged, but for which no license tax had been paid.

The court ruled that the state code sections only allow the locality where the principal office is located to tax for work in other localities *if* the business has no definite place of business in the other locality where the work is done. A definite place of business is defined in the code as “an office or a location at which occurs a regular and continuous course of dealing for 30 consecutive days or more.” Accordingly, a worksite trailer for a construction job taking applications more than 30 days qualifies.

The court turned its opinion on a fairly obscure rule of statutory construction. A “friend of the court” brief submitted by VML maintained that the law

clearly provided that the construction company could not escape taxes altogether. The result of the decision is that contractors can totally avoid payment of business license taxes in many cases.

The advice that comes out of the English Construction opinion is that every locality should be sure to tax any construction company that has a definite place of business in the locality. If a contractor sets up a construction trailer, or even if the president or job manager works out of a truck and the job takes more than 30 days, the locality should consider taxing the anticipated receipts from the job. Further, even if the business has no definite place of business in the locality, but will bill for more than \$25,000, the locality where the work is done should consider taxing the business being carried out in the jurisdiction. ❖

THE ECONOMY

Any chance that we've reached bottom yet?

Although the economy continues to weaken, for the first time in years more Americans than not say the country is headed in the right direction. The percentage of Americans saying the country is headed in the right direction rose to 48 percent, up from 40 percent in February. Forty-four percent say the country is on the wrong track.

Not since January 2004, has an Associated Press survey found more "right direction" than "wrong direction" respondents. And, seven in 10 Americans expect it to take longer than a year to see the results of President Obama's economic policies.

That patience will surely be tested over the coming months. The construction of new homes fell sharply in March, and foreclosures surged in the first quarter. Federal data show that new home starts fell 10.8 percent in March from February and plummeted 48.4 percent from housing starts in March 2008. Building permits, an indicator of future construction, fell 9 percent from February.

In Hampton Roads, the number of foreclosure filings on the Peninsula dropped by almost one-third between the fourth quarter of 2008 and the first quarter of 2009. But, almost four times as many homes were facing foreclosure in the first quarter of 2009 as compared to the first quarter of 2008.

Foreclosure activity in the Richmond area rose 69 percent from a year ago. One in every 255 households had trouble making its mortgage payments during the first quarter of 2009. Higher unemployment rates appear to be the driving

force behind the new rash of foreclosures. Virginia ranks 13th in the nation for its first-quarter 2009 foreclosure rate.

But, even as foreclosures continue, the spring home selling season got off to a strong start in South Hampton Roads as sales of existing homes picked up last month and home prices rose, according to a *Virginian-Pilot* news story. Home sales increased by 38 percent from February, but still remained 10 percent below the number sold in March 2008. The median sale price in March was \$214,000, up 7 percent from February but down 4.3 percent from a year ago. The average time on the market for existing homes in all of Hampton Roads was 95 days in March, compared with 86 days in March 2008.

The decline in Virginia's economy may continue through the remainder of the year. Old Dominion University's economic forecasters revised their January forecast showing limited growth in Hampton Roads to a more pessimistic forecast with losses of more than 3,000 jobs and continuing decline in the value of single-family building permits. Instead of a 0.6 percent expansion Hampton Road's gross regional product, ODU now predicts a decline of 0.3 percent with a 7.5 percent unemployment rate, sinking home prices in the range of 5 to 10 percent, and a 14.4 percent drop in cargo tonnage at the ports.

At the statewide level, the Virginia Leading Index fell 0.1 percent in February, the sixth consecutive monthly decline. All three index components – vehicle registrations, building per-

mits and initial unemployment claims contributed to the decline. State general fund revenues fell 13.9 percent in March 2009 compared to March 2008. On a year-to-date basis, total revenue collections have dropped 6.8 percent, slightly better than the revised official forecast of a 7.3 percent decline.

State forecasters are reasonably confident about meeting the revised forecast. The reason is that individual income tax collections have been better than expected. This revenue source makes up almost two-thirds of all general fund revenues. But, the impact of increasing unemployment and greater than anticipated individual income tax refunds (in terms of the number of refunds and the size of the refund checks) is a concern.

Collections of sales and use taxes, reflecting February sales, fell by 6 percent in March. On a year-to-date basis, collections have fallen 4.3 percent, slightly worse than the revised official forecast calling for a 3.7 percent decline. The state sales tax makes up 20 percent of general fund revenues.

As for state transportation revenues, collections are failing to meet the official estimates. The administration projected a slight increase of 2 percent in transportation revenues, but the actual deposits are almost 2 percent less than the FY08 collections.

Although the bottom of the economic trough may be in sight, no economist seems ready to predict an imminent recovery. ❖

Localities adopt spending cuts, revenue enhancements to balance FY10 budgets

Here is the latest in our series of snapshots from across the state on the budget challenges facing local governments.

- The Alexandria City Council adopted a \$530 million general fund operating budget for FY10, which is 2.2 percent or \$12 million less than the current budget. The real estate tax rate was increased by 5.8 cents to 90.3 cents per \$100 of assessed value, raising the average homeowner's taxes by \$76 annually. The cigarette tax was also increased by

10 cents per pack, which is expected to generate \$400,000. As for spending cuts, council eliminated 117 positions from the workforce, froze employee salaries, and decreased local support for public education by 2 percent or \$3.4 million. (The city did allocate 31 percent of its general fund budget for schools.) Council also decided to maintain current public safety spending levels for the police, fire and sheriff departments; restored \$287,000 for

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THE ECONOMY

FY10 budgets continued ...

economic development priorities; and restored \$610,000 for social safety net programs in the Health Department, Human Services Department and the Mental Health, Mental Retardation and Substance Abuse Department.

- Leesburg Town Council adopted a \$94 million budget for next fiscal year, which increases the real estate tax rate by 1.5 cents to 19.5 cents per \$100 of assessed value. The tax increase, however, is less than the rate required to generate the same revenue the town received this year. The average real estate tax bill will decrease by about 8.6 percent for owners of single-family houses. The new budget is leaner than the current year budget of \$100 million and less than the \$95.3 million proposed by the town manager. To balance the budget, council approved actions to delay repairs to the water plant, froze or eliminated 12 positions, cut \$100,000 to resurface town streets, nixed any salary raises for town employees, and delayed

computer upgrades and capital projects.

- In the City of Richmond, the *Richmond Times Dispatch* reported that the city is projecting in FY10 a 9 percent decline in property tax collections along with a 4 percent decline in state financial assistance. Total spending for the city and its school system is projected to decline 5 percent from this year's budget. The school budget is expected to fall by 3 percent while spending for the police and fire departments will drop by 5 percent and jail spending declines by 4 percent. City Council will adopt the FY10 budget late in May.

- In Prince George County, the Board of Supervisors adopted a \$103.3 million budget including local government services and the public schools. This represents a 4.6 percent reduction in general fund expenditures and an 8.5 percent reduction in total budget expenditures. Real estate collections in FY10 are projected to match FY09 collections. Although the school budget

will not be reduced from the FY09 level, spending decreases are projected for police and fire services by 2 percent and 19 percent, respectively.

- The Falls Church City Council approved an FY10 budget of nearly \$66.6 million, which is 5.7 percent less than the current budget. The budget fully funds the school board's budget request; freezes city employee salaries; calls for layoffs of seven city employees; includes no new capital improvement spending; and increases the real estate tax rate by 4 cents from \$1.03 to \$1.07 per \$100 of assessed value. The total value of all real estate in the city decreased 2.5 percent; sales tax receipts are down almost 14 percent; building permits are down 57 percent; and interest proceeds from city-held investments are down 67 percent. Because of declining real estate values, the new real estate tax rate translates into a \$76 increase in the tax bill for a single family detached home with a median assessment of \$605,950. ❖

VRS trust fund shows first sign of rebounding

The trust fund managed by the Virginia Retirement System continued its decline through the end of March by sagging to a value of \$38.9 billion as of March 31, down from \$59.4 billion in September 2007. Despite this depressing figure, April numbers may end up slightly rosier, with the fund climbing to an unaudited \$40.5 billion as of April 15, according to information presented to the VRS Board of Trustees at its April 16 meeting in Richmond. All in all, VRS has experienced a negative 24 percent return so far for FY09.

Because about 71 percent of retirement benefit costs have been funded through investment earnings, the health of the fund is of key concern to local governments. Any of the costs not funded through investments are paid through contribution rates. Local and state governments can expect the economic downturn to lead to higher retirement contribution rates in the future.

VRS Chief Investment Officer Charles Grant told the board that conditions had "improved somewhat," noting

that there has been a "decline in the free fall."

Looking forward, Grant said there was a potential for economic recovery taking place this year. He expects a continued decline in the Gross National Product in the first and second quarter of 2009 similar to the 6.2 percent decline in the last quarter of 2008. He expects the decline to moderate in the third quarter of 2009, with break-even or slight growth in the last quarter.

Grant predicted that 2010 would have a "grudgingly slow" return to growth, with an annual growth of 2.5 percent in GNP expected by the end of the year.

Nothing that 5 million jobs have been lost so far in the deepest and longest economic downturn since the 1930s, Grant reported that Global Insight, an economic and financial analytical firm, estimates that another 2 million jobs will be lost, with unemployment rates expected to reach 10 percent by the middle of next year. ❖

ETCETERA

Conference offers blueprint for creating arts and cultural districts

Local governments should consider sending a representative to a statewide conference for creating arts and cultural districts May 15 in Fredericksburg.

The General Assembly enacted legislation earlier this year that empowers all communities to create the special zones, which are designed to spawn businesses, attract tourists and foster civic pride by encouraging arts and cultural activities within a designated area. The conference will focus on how such zones are created and how an arts and cultural presences can serve as a

catalyst for economic development and community building.

Conference attendees will learn about flourishing examples of such overlay programs and participate in a hands-on workshop to jumpstart establishing similar districts in their own communities.

Session speakers will share information about similar zoning programs, such as the Virginia Main Street Program, and arts and cultural district programs in other Virginia communities. Attendees will also be given a hands-on toolkit containing specific information

about how to begin the process.

The one-day conference will be hosted by the Arts & Cultural Council of the Rappahannock at the Fredericksburg Area Museum and Cultural Center located at 1001 Princess Anne Street. It is co-sponsored by the Virginia Commission for the Arts, Virginia Alliance of Local Arts Agencies, Virginia Main Street Program and VML.

The \$30 conference fee includes a breakfast buffet and lunch. Registration deadline is May 8. A printable registration form and brochure are available online at www.rapp-arts.org. ❖

Age wave forum to offer insights into Va's future

There are not many social and governmental challenges that you can see bearing down on you five to 15 years before they happen, but the age wave is one of them.

Virginia's population of people 65 and over will grow from 900,000 to more than 1.8 million by 2030. Some communities in Virginia will see their senior population grow by a whopping 500 percent. These Baby Boomers have very different expectations of aging than their parents' generation. Is your community prepared for what is coming?

To help community leaders learn more about what's in store in the com-

ing years, VML is co-sponsoring the Virginia Forum on Age Wave Planning on Wednesday, May 20, at the Piedmont Virginia Community College in Charlottesville.

This one-day session is designed to help local government and community leaders learn more about the needs and assets of aging baby boomers.

Sessions will focus on the changing demographics, economic opportunities for communities, creating "livable communities" for all ages, and resources to help your community.

Communities are encouraged to send teams of staff members and policy makers to this forum because the age

wave will affect every facet of a community.

The cost of this one-day session is just \$25, and includes lunch and resource materials, including the book "Boomer Consumer," written by John Martin, one of the forum speakers.

At the end of the forum, there will be a wine tasting provided by local wineries around Charlottesville and made available by the Viticulture Program at Piedmont Virginia Community College.

For more information on the forum and to register, go to http://www.olderdorminion.org/news_forum.php. ❖

AT THE LEAGUE

Policy nominations deadline approaching

It's time to send in nominations for VML's 2009 policy committees. The nominations deadline is May 8.

VML has six policy committees: Community & Economic Development; Environmental Quality; Finance; General Laws; Human Development & Education; and Transportation.

The policy committees will meet Thursday, July 23, at the Greater Richmond Convention Center. Committee

meetings will feature presentations on policy issues, discussion and development of policy positions, and referral of issues to the VML legislative committee for possible inclusion in the 2010 VML legislative program.

Each policy committee has a smaller steering committee. These committees will meet a few weeks before the full committee meeting to discuss potential issues and develop the policy agenda

for the committee. Steering committee members will be appointed by VML President Mike Polychrones from the policy nominations received by May 8.

E-mail or call Janet Areson at VML (jareson@vml.org; 804/523-8522) if you have any questions about the policy process. ❖

AT THE LEAGUE**Achievement Award instructions mailed**

VML has mailed copies of the instructions for participating in the 2009 Achievement Awards program to all of its member local governments.

The awards program, which encourages and recognizes excellence and innovation, includes five population categories, as well as a communications category and an entrepreneurial government category that are open to local governments of all sizes.

The winning entries will be featured in

the September issue of *Virginia Town & City* magazine. Winners will be recognized and presented with their awards at a dinner during the 2009 VML Annual Conference in Roanoke on Tuesday, Oct. 20.

If you or your staff has questions about how to enter, or if you have not received the contest material, contact David Parsons at 804/523-8527 or at dparsons@vml.org. All entries must be postmarked by Friday, June 26. ♦

POSITIONS**Longer version of job ads posted at www.vml.org**

Because of the number of requests it receives to publish job advertisements, VML reduces the length of the position descriptions in Update. A full version of the entire job listings published here for the past two months appears on VML's Web site at www.vml.org. Visit the VML site and click on "Marketplace" to read the complete descriptions.

Transit Planning Intern, Alexandria

SALARY: \$13.35 / hr. with no benefits. Funded as FT position / length of service contingent upon availability of funding. Assist transportation planning staff in the Office of Transit Services and Programs. Provide up to 80 hrs. of transit planning work within a two-week period. Applicants should be pursuing a graduate or undergraduate degree in a discipline directly related to transit planning and be familiar with word processing, spreadsheet, and presentation computer programming packages. Knowledge of GIS very desirable. Submit application to the Human Resources Department under the "City Employment" section of the city's Web site at www.alexandriava.gov. Job No. 2009-00038. Deadline: May 14. EOE.

Director of Community Development, Bedford County

SALARY: DOQ/DOE (+) benefits. Direct activities of the Community Development Department, which includes Building Codes Enforcement, Zoning, Natural Resources, Planning and GIS. Reqs. comb. of educ. and exper. equiv. to relevant bachelor's degree and considerable professional planning exper. Application, recruitment

package and job description available at www.co.bedford.va.us. Also available from the Bedford County Human Resources Office, Bedford County Administration Building, 122 E. Main St., 2nd Floor, Bedford, VA 24523, 540/586-7601, ext. 1221. Application review begins June 1. Open until filled. EOE.

Systems Engineer I/II, Virginia Beach

SALARY: \$55,000-\$73,000 start range (+) benefits. Windows 2008/2003 Active Directory Engineer focusing on enterprise-wide desktop support services and core server infrastructure administration as member of the Systems Support Division of the Communications and Information Technology Department. MCSE. Visit www.vb.gov/careers for detailed job info and to apply online. No faxes, e-mails, or paper applications accepted. Job #2867. Deadline: May 29. EOE.

City Attorney, Petersburg

SALARY: \$63,131-\$103,951 (+) benefits. Oversees legal affairs of city under general direction of City Council. Reqs. any comb. of educ. and exper. equiv. to graduation from law school and extensive exper., a considerable amount of which is in the practice of municipal law. Reqs. eligibility to practice law in the Va. Must be a resident of Petersburg or willing to relocate within 6 mos. Submit application and/or resume to: City of Petersburg, HR Department, 103 W. Tabb St., Petersburg, VA 23803. Deadline: May 22. EOE.

Wastewater Treatment Operations Supervisor (Public Works), Colonial Beach

SALARY: \$37,440-\$52,000 (+) benefits. Responsible for supervision of wastewater treatment plant, including related operating staff. Oversee process control, main-

tenance, repair and proper operation of all treatment plant components. Reports to director of public works. Reqs. valid Va. Class 1 Wastewater Treatment Certification and Va. driver's license. Send cover letter, resume and references to: Sherri Wilkerson, assistant to the town manager, Town of Colonial Beach, 18 N. Irving Ave., Colonial Beach, VA 22443 or e-mail at swilkerson@colonialbeachva.net. Open until filled. EOE.

Director of Public Works, Chincoteague

SALARY: \$50,000-\$75,000 start range DOQ/DOE (+) benefits. Manages / directs all daily operations / responsibilities of dept., including water, roads, parks, buildings, drainage, refuse collection and capital improvements through 18 FTE and support service contracts. Prefer bachelor's degree or previous mngmnt / supervisory exper. in field; ability to obtain a Va. class II waterworks operator license or a P.E. license in timely fashion. Send cover letter, resume, salary history and references to: Town Manager, Town of Chincoteague, 6150 Community Drive, Chincoteague, VA 23336. Deadline: May 15. EOE.

Other positions

NOTICE: The following positions also are listed on VML's Web site at www.vml.org.

Fire-EMS Chief, Caroline County

SALARY: Negotiable DOQ/DOE (+) benefits. Open until filled.

Director of General Services, Fauquier County

SALARY: \$90,000-\$117,603 (+) benefits. Open until filled.

Continued on page 7

POSITIONS**County Attorney, Prince George**

SALARY: Negotiable (+) benefits. Open until filled.

Director of Community Development, Bristol, Va.

SALARY: Low \$50,000s-low \$60,000s DOQ/DOE (+) benefits. Deadline: May 15.

Landscape Inspector II (Arboriculture), Virginia Beach

SALARY: \$39,446-\$57,197 (+) benefits. Deadline: May 11.

Director of Public Utilities / Public Works, Portsmouth

SALARY: \$71,996-\$97,195 DOQ (+) benefits. Open until filled.

Regional Economic and Entrepreneurial Development Director, Blue Ridge Crossroads Economic Development Authority

SALARY: DOQ/DOE (+) benefits. Open until filled.

County Administrator, Bland

SALARY: DOQ/DOE (+) Benefits. Deadline: May 1.

Town Manager, Beaufort, N.C.

SALARY: \$70,000-plus negotiable (+) benefits. Deadline: May 27.

Deputy City Manager, Danville

SALARY: \$90,500-\$120,000 start range DOQ (+) benefits. Deadline: May 15.

DEADLINE: *The deadline for placing a job advertisement in the next issue of Update is Friday, May 8. Submit ads via e-mail to David Parsons at dparsons@vml.org. You may also submit via FAX at: 804/343-3758. VML publishes job advertisements at no cost to its local government members. Non-members are charged a flat rate of \$25 per ad per issue, which includes posting on VML's Web site and publication in Virginia Town & City (deadlines permitting). VML edits position descriptions in printed publications because of space limitations.*

CALENDAR**Virginia Association of Community Service Boards 2009 Professional Development Conference, Richmond, May 5-6**

More information at www.vacsb.org/.

The Virginia Section of the American Water Works Association Annual Seminar, Spotsylvania County, May 11-13

More information at www.vaawwa.org/conferences-seminars.html.

Municipal Electric Power Association of Virginia Annual Conference, Virginia Beach, May 20-22

At the Courtyard by Marriott North. To register or for more information, contact Kimberly Pollard at 804/523-8528 or kpollard@vml.org.

Virginia Government Finance Officers' Association Spring Conference, Virginia Beach, June 3-5

More information online at www.vgfoa.org/calendar.html

Virginia Transit Association Annual Conference, Fredericksburg, June 8-9

More information at www.vatransit.com.

Virginia Association of Assessing Officers Spring Educational Seminar, Charlottesville, July 14-16

More information at www.vaaao.org.

VLGMA Summer Conference, Virginia Beach, June 17-19

More information at www.vlgma.org, or e-mail Molly Harlow at mjh3a@virginia.edu or Janet Areson at jareson@vml.org.

National Association of Counties Annual Conference & Exposition, Nashville, July 24-28

More information at www.naco.org.

Senior Executive Institute (SEI), Charlottesville, July 19-31.

The alumni program is on July 29. For more information, visit www.vlgma.org, or e-mail Molly Harlow at mjh3a@virginia.edu.

Virginia Public Health Association Annual Conference, Richmond, Sept. 10-11

Advancing Health Equity from Theory to Practice. More information at <http://vapha.org/events>.

2009 ICMA Conference, Montreal, Sept. 13-16

More information at www.icma.org.

Virginia Economic Developers Association Fall Conference, Roanoke, Sept. 16-18

More information at www.goveda.org.

VBCOA Annual Meeting, Norfolk, Sept. 27-29

VBCOA business meeting, election of officers and educational sessions on code enforcement. To be held at the Norfolk Marriott Waterside. To register or for more information, visit www.vbcoa.org, or contact Sherrill Dementi (sdementi@vml.org).

Virginia Association of Assessing Officers Fall Educational Seminar, Fairfax County, Oct. 13-16

More information at www.vaaao.org.

VML Annual Conference, Roanoke, Oct. 18-20

For registration information contact Joni Terry at 804/523-8529 or jterry@vml.org. For exhibitor information contact Kimberly Pollard at 804/523-8528 or kpollard@vml.org.

Virginia Government Finance Officers' Association Fall Conference, Charlottesville, Oct. 21-23

More information at www.vgfoa.org/calendar.html.

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