

**5.01 FISCAL YEAR.**

The fiscal year of the City shall begin on the first day of July and shall end on the last day of June of each calendar year. Such fiscal year shall also constitute the budget and accounting year.

**5.02 SUBMISSION OF OPERATING BUDGET.**

The city manager shall submit to the council an operating budget and a budget message at least ninety days prior to the beginning of each fiscal year.

**5.03 OPERATING BUDGET MESSAGE.**

The manager's message shall explain the budget in fiscal terms. It shall contain the recommendations of the city manager concerning the fiscal policy of the City for the ensuing fiscal year, describe the important features of the budget, indicate any major changes from the current year in financial policies, expenditures, and revenues together with the reasons for such changes, and include such other material as the manager deems desirable.

**5.04 OPERATING BUDGET PREPARATION.**

The budget shall provide a financial plan for the ensuing fiscal year and shall be in such form as the manager deems advisable or the council may require. A minimum of six percent of the total general fund revenue shall be reserved upon the adoption of the City's annual operating budget and shall be restricted for emergency use and cash flow needs which occur throughout the year. In organizing the budget, the manager shall utilize the most feasible combination of expenditures classification by fund, organization unit, program, purpose or activity and object. It shall be prepared in accordance with generally accepted principles of municipal accounting and budgeting procedures and techniques. It shall be the duty of the head of each department, the judges of the courts not of record, each board or commission, including the school board, and each other office or agency supported in whole or in part by the City, to file at such time as the city manager may prescribe estimates of revenue and expenditures for that department, court, board, commission, office or agency for the ensuing fiscal year. The city manager shall hold such hearings as deemed advisable and shall review the estimates and other data pertinent to the preparation of the budget and make such revisions in such estimate as deemed proper, subject to the laws of the Commonwealth relating to the obligatory expenditures for any purpose, except that in the case of the school board may recommend a revision only in its total estimated resources and requirements. In no event shall the requirements recommended by the city manager in the budget exceed the resources estimated, taking into account the estimated cash surplus or deficit at the end of the current fiscal year, unless the city manager shall recommend an increase in the rate of ad valorem taxes on real estate and tangible personal property or other new or increased fees, charges, or taxes or licenses within the power of the City to levy and collect in the ensuing year, the revenue from which, estimated on the average experience with the same or similar taxes during the three tax years last past will make up the difference. If estimated resources exceed estimated requirements, the city manager may recommend revisions in the tax and license ordinances of the city in order to bring the budget into balance.

At the same time that the city manager submits the operating budget, the city manager shall introduce and recommend to the council an appropriation ordinance which shall be based on the budget. The city manager shall also introduce at the same time any ordinances levying a new tax or altering the rate on any existing tax necessary to balance the budget as provided in this section. (1988 Acts, Ch. 288, § 1)

**5.05 COUNCIL ACTION ON THE OPERATING BUDGET.****A. NOTICE AND HEARING.**

The council shall publish in one or more newspapers of general circulation in the City the general summary of the proposed budget and a notice stating:

1. The times and places where copies of the message and budget are available for inspection by the public; and
2. The time and place, not less than twenty-one days after such publication, for a public hearing on the budget.

**B. AMENDMENT BEFORE ADOPTION.**

After the public hearing, the council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts, except requirements required by law or for debt service, and except further that in the case of the school board, the council may only revise the total estimated resources or requirements. In no case shall the council increase the authorized requirements to an amount greater than the total of estimated resources.

**C. ADOPTION.**

The council shall adopt the budget by the vote of at least a majority of all members of the council not later than forty-seven days prior to the end of the current fiscal year. Should the council take no action prior to such day, the budget shall be deemed to have been finally adopted as submitted by the city manager. In no event shall the council adopt a budget in which the estimated total of requirements exceeds resources, unless at the same time it adopts measures to provide additional resources estimated to be sufficient to make up the difference. Adoption of the budget shall include adoption of an ordinance appropriating the amounts specified therein from the funds indicated and an ordinance levying the property tax therein proposed.

**5.06 AMENDMENTS AFTER ADOPTION OF OPERATION BUDGET.****A. SUPPLEMENTAL APPROPRIATIONS.**

If during the fiscal year the manager certifies that there are funds available in excess of those estimated in the budget, the council by ordinance may make supplemental appropriations for the year up to the amount of such excess.

**B. REDUCTION OF APPROPRIATIONS.**

If at any time during the fiscal year it appears probable to the manager that the resources available will be insufficient to meet the amount appropriated, the city manager shall report to the council without delay, indicating the estimated amount of the shortfall, any remedial action taken by the city manager and recommendations as to any other steps to be taken. The council shall then take such further action as it deems necessary to prevent or minimize any shortfall and for the purpose it may by ordinance reduce one or more appropriations.

**5.07 LAPSE OF APPROPRIATIONS.**

Every appropriation, except an appropriation for a project in the capital improvement program, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a project in the capital improvement program shall continue in force until the purpose for which it was made has been accomplished or abandoned; the purpose of any such appropriation shall be deemed abandoned if three years pass without any disbursement from or encumbrance of the appropriation.

**5.08 CAPITAL IMPROVEMENT PROGRAM.****A. SUBMISSION TO COUNCIL.**

The manager shall prepare and submit to the council a five-year capital improvement program at least ninety days prior to the beginning of each fiscal year.

**B. CONTENTS.**

The capital improvement program shall include:

1. A general summary of its contents;
2. A list of all capital improvements which are proposed to be undertaken during the five fiscal years next ensuing, with appropriate supporting information as to the necessity for such improvements;
3. Cost estimates, method of financing, and recommended time schedules for each such improvement; and
4. The estimated annual cost of operating and maintain the facilities to be constructed or acquired;

The above information shall be revised and extended each year with regard to capital projects still pending. (1998 Acts, Ch. 561, § 1; 1998 Acts, 626, § 1)

**5.09 COUNCIL ACTION ON CAPITAL IMPROVEMENT PROGRAM.****A. NOTICE AND HEARING.**

The council shall publish in one or more newspapers of general circulation in the City the general summary of the capital improvement program and notice stating:

1. The times and places where copies of the capital improvement program are available for inspection by the public; and
2. The time and place, not less than fourteen days after such publication, for a public hearing on the capital improvement program.

**B. ADOPTION.**

The council shall adopt a capital improvement program with or without amendment after the public hearing and not later than forty-seven days prior to the end of the current fiscal year. Should the council take no action prior to such day, the program shall be deemed to have been finally adopted as submitted by the city manager. The capital improvement program, after adoption, shall be deemed a plan only, with the right being reserved to the council to change the same at any time.  
(1998 Acts, Ch. 561, § 1; 1998 Acts, Ch. 626, § 1)

**22.1-93. EDUCATION.**

Approval of annual budget for school purposes. - Notwithstanding any other provision of law, including but not limited to Charter 25 (§ 15.2-2500 et seq.) of Title 15.2, the governing body of a county shall prepare and approve an annual budget for educational purposes by May first or within thirty days of the receipt by the county of the estimates of state funds, whichever shall later occur, and the governing body of a municipality shall prepare and approve an annual budget for educational purposes by May fifteenth or within thirty days of the receipt by the municipality of the estimates of state funds, whichever shall later occur.

The Superintendent of Public Instruction shall, no later than the fifteenth day following final adjournment of the Virginia General Assembly in each session, submit estimates to be used for budgetary purposes relative to the Basic School Aid Formula to each school division and to the local governing body of each county, city and town that operates a separate school division. Such estimates shall be for each year of the next biennium or for the then next fiscal year. (Code 1950, § 22-127; 1956, Ex. Sess., c. 67; 1959, Ex. Sess., c. 79, § 1; 1968, c. 614; 1971, Ex. Sess., c. 162; 1975, c. 443; 1978, c. 551; 1980, c. 559; 1981, c 541.)

## Chart of Accounts

<u>FUND</u>	<u>TITLE</u>
100	General Fund
101	Cash Controls
199	General Fixed Assets
201	Virginia Public Assistance Fund
203	Interagency Consortium Fund
204	Fee Supported Activities Fund
205	Chesapeake Integrated Behavioral Healthcare
206	Chesapeake Conference Center
207	E-911 Operations
208	Juvenile Services
209	Tax Increment Financing Fund - Greenbrier
210	Open Space & Agricultural Preservation (OSAP)
211	OPEB Trust (Component Unit)
212	Tax Increment Financing Fund – South Norfolk
214	Housing Fund
216	Proffers Fund
220	Community Development Fund
228	Grants Fund
300	Capital Projects Fund
401	City Wide Debt Fund
450	Lease Authorization Fund
499	City General Long Term Debt
501	Public Utilities Operations Fund
502	PU Construction
504	PU Construction
506	Debt Service Reserve Fund
507	PU Capital Improvement
508	Public Utilities Improvement and Redemption Fund
509	Utilities Revenue Bond Fund
510	Utilities Revenue Fund
511	Public Utilities Senior Debt Service Component Fund
512	Public Utilities Subordinate Debt Fund
513	Public Utilities Rate Stabilization Fund
514	Public Utilities General Reserve Fund
520	Stormwater Management Operations Fund
521	Stormwater - Construction
525	Chesapeake Expressway - Operations Fund
526	Chesapeake Expressway - Renewal and Replacement
527	Chesapeake Expressway - Capital Improvement
601	Central Fleet
603	Information Technology Fund
605	Health-Insurance Fund
606	Self-Insurance Fund
607	Termination Benefits Fund
701	Virginia Public Assistance Fund – Special
702	Other Post Employment Benefits Trust Fund
720	Poor Trust Fund
721	Carney Trust Fund

## Chart of Accounts

<u>FUND</u>	<u>TITLE</u>
800	Chesapeake Mosquito Commission
801	Economic Development Authority
802	Airport Authority
850	CSB of Chesapeake, Inc.
900	School Operating Fund
928	School Grants
930	School Building Fund
940	School Textbook Fund
941	School Lunchroom Fund
942	School Cell Tower Fund
965	CPS Self Insurance
980	CPS School Activity Funds

The City's account structure also maintains and tracks the budget and City spending by Department and Program code within each department and fund.

<u>DEPARTMENT</u>	<u>TITLE</u>
100000	City Council/Mayor
110000	City Manager
111010	Budget
111020	Finance
111030	Human Resources
111040	Information Technology
111050	Planning
111060	Board of Elections/Registrar
111100	Non-Departmental
112011	Purchasing
112012	Garage/Central Fleet
112015	Customer Contact Center
112020	Parks, Recreation and Tourism
112030	Public Utilities
112040	Public Works
112050	Agriculture
112060	Health Department
112070	Conference Center
113010	Economic Development
113020	Fire Department
113030	Police Department
113050	Public Communications
113070	Human Services – Community Corrections
113071	Human Services – Interagency Consortium
113072	Chesapeake Juvenile Services
113073	Human Services – Social Services
113074	Chesapeake Integrated Behavioral Healthcare
113080	Development and Permits
113090	Library
113100	Community Programs

## Chart of Accounts

<u>DEPARTMENT</u>	<u>TITLE</u>
120000	City Attorney
130000	City Clerk
140000	Real Estate Assessor
150000	Planning Commission and Open Space and Agricultural Preservation
160000	Other Boards and Services
170000	Audit Services
210000	Sheriff's Department
220000	City Treasurer
231000	Circuit Court
232000	General District Court
233000	Juvenile and Domestic Relations Court
234000	Court Services Unit
235000	Circuit Court Clerk
236000	Magistrates Office
240000	Commonwealth's Attorney
250000	Commissioner of the Revenue
310000	GASB 34 General Government
410000	Mosquito Control Commission
420000	Component Unit – CSB, Inc. of Chesapeake
430000	Component Unit – Port Authority
440000	Component Unit – Airport Authority
450000	Component Unit – Economic Development Authority

**Revenue Budget Detail**

Revenue Detail By Fund					Actual	Budget	Estimated	Change From
Fund	FundName	Category	Account	Description	2018	2019	2020	Prior Year
<b>100</b>	<b>General Fund</b>	<b>Property Taxes</b>	1411010100	Taxes-Curr Real Prop	246,838,584	257,570,716	267,237,616	3.8%
			1411010200	Taxes-Delinq Real Prop	3,168,566	3,779,900	3,779,900	0.0%
			1411020100	Taxes-Curr PubSvcCorp	9,959,951	9,932,000	10,443,500	5.2%
			1411030100	Taxes-Curr Pers Prop	47,278,486	48,760,000	51,527,900	5.7%
			1411030101	Taxes-Curr Pers Prop-Refunds	(1,985,789)	(2,200,000)	(2,166,500)	-1.5%
			1411030200	Taxes-Delinq Pers Prop	14,631,916	13,146,600	14,934,300	13.6%
			1411060100	Taxes-Penalties-RE&PP	1,958,742	1,830,100	1,940,300	6.0%
			1411060200	Taxes-Interest-RE&PP	1,144,359	1,232,100	1,210,900	-1.7%
		<b>Property Taxes Total</b>			<b>322,994,814</b>	<b>334,051,416</b>	<b>348,907,916</b>	<b>4.4%</b>
		<b>Other Local Taxes</b>	1412010000	Taxes-Sales and Use	40,912,255	41,579,600	43,885,700	5.5%
			1412020100	Taxes-Utility Consumer Gas	2,126,370	2,000,000	2,093,600	4.7%
			1412020310	Taxes-Utility Electric	8,730,356	8,750,000	8,817,900	0.8%
			1412020330	Taxes-Communications Sales Tax	5,926,231	6,033,102	5,338,302	-11.5%
			1412030000	Taxes-Bus and Occupant	27,319,871	25,876,000	27,969,500	8.1%
			1412030600	Taxes-Local Consumption	862,498	835,000	863,600	3.4%
			1412030700	Taxes- Excavation	35,797	30,000	35,400	18.0%
			1412050000	Taxes-Motor Vehicle Licenses	5,695,764	5,693,900	5,746,800	0.9%
			1412050100	Vehicle License Late Fees	749,376	777,300	774,200	-0.4%
			1412060000	Taxes-Bank Stock	1,546,598	1,525,000	1,607,900	5.4%
			1412070100	Taxes-Local Recordation	3,313,766	3,467,100	3,421,000	-1.3%
			1412080000	Taxes-Tobacco	4,186,843	5,425,000	5,237,900	-3.4%
			1412090000	Taxes-Admission	983,446	875,000	1,068,200	22.1%
			1412090100	Taxes-Pari Mutual Waging Pool	34,000	8,000	55,000	587.5%
			1412100000	Taxes-Sales Motel Rooms	4,886,778	5,200,000	5,399,600	3.8%
			1412100300	Taxes-Short Term Rental	667,655	740,000	735,400	-0.6%
			1412110000	Taxes-Restaurant-Food	24,246,055	24,500,000	25,097,100	2.4%
		<b>Other Local Taxes Total</b>			<b>132,223,659</b>	<b>133,315,002</b>	<b>138,147,102</b>	<b>3.6%</b>
		<b>Permit Fees</b>	1413010000	Licenses-Animal	104,690	107,600	105,400	-2.0%
			1413030200	Licenses-Bicycle	7	10	0	-100.0%
			1413030500	Transfer Fees	7,387	7,000	7,800	11.4%
			1413030600	Zoning Permits	88,054	87,300	94,000	7.7%
			1413030700	Zoning Inspection Fees	50,427	66,200	58,300	-11.9%
			1413030800	Bldg Structure & Equip Permits	964,753	970,000	925,000	-4.6%
			1413030801	Misc Building Permit Fees	0	0	0	0.0%
			1413030900	Reinspection Fees	2,765	1,400	1,800	28.6%
			1413030902	Permit Late Fees	4,425	4,000	4,000	0.0%
			1413030903	Civil Permits	0	0	0	0.0%
			1413030904	Franchise Utility Permits	92,950	104,000	110,000	5.8%
			1413031100	Electric Inspection Fees	247,694	281,500	256,800	-8.8%
			1413031101	Early Electrical Release Fee	27,900	25,500	28,000	9.8%
			1413031200	Rat Free Certification Fee	5,810	5,400	6,200	14.8%
			1413031300	Plumbing Inspection Fees	191,150	203,500	195,000	-4.2%
			1413031400	Mechanical Permits	432,505	409,500	460,300	12.4%
			1413031500	Elevator Inspection Fees	21,200	15,120	20,900	38.2%
			1413032000	Driveway Permits	28,350	24,400	32,600	33.6%
			1413032300	Temporary Certificate of Occup	1,435	3,400	1,200	-64.7%
			1413032700	Solicitors Permits	3,455	6,200	5,000	-19.4%
			1413032800	Stormwater Permits	0	0	0	0.0%
			1413033500	Precious Metals-Gems Permit	3,600	4,600	4,000	-13.0%
			1413033600	Gas Appliance Inspection Fee	68,342	69,400	74,500	7.3%
			1413033601	Early Gas Release Fee	275	0	0	0.0%
			1413033700	Dog Pound Fees	52,562	52,063	50,300	-3.4%
			1413033701	Animal Service Fees	9,625	11,500	10,300	-10.4%
			1413033800	Taxi Operations License	570	1,400	500	-64.3%
			1413033900	Rental Inspection-Housing Fees	7,865	7,800	7,900	1.3%
			1413034000	Subdivision Review Fees	142,765	215,100	166,900	-22.4%
			1413034500	Hunting and Fishing License	12	0	0	0.0%
		<b>Permit Fees Total</b>			<b>2,560,572</b>	<b>2,683,893</b>	<b>2,626,700</b>	<b>-2.1%</b>
		<b>Fines &amp; Forfeitures</b>	1414010100	Court Fines and Forfeitures	1,768,606	1,939,500	1,704,200	-12.1%
			1414010200	Parking Fines	84,237	85,000	81,300	-4.4%
			1414010300	Overweight Citation Fines	101,874	300,000	100,000	-66.7%
			1414010600	CBPA Fines	30,000	0	0	0.0%

## Revenue Budget Detail

Revenue Detail By Fund					Actual	Budget	Estimated	Change From
Fund	FundName	Category	Account	Description	2018	2019	2020	Prior Year
		<b>Fines &amp; Forfeitures Total</b>			<b>1,984,717</b>	<b>2,324,500</b>	<b>1,885,500</b>	-18.9%
		<b>Interest &amp; Rent</b>	1415010100	Interest-Bank Dep	1,765,189	1,222,800	1,900,000	55.4%
			1415010500	Net Inc/(Decr) in FV of Invest	(66,770)	0	0	0.0%
			1415010900	Interest-Customer Payments	213	0	0	0.0%
			1415020201	Rent- P&R Concessions	11,320	7,500	12,500	66.7%
			1415020203	Rent-Athletic Fields	43,374	50,000	43,800	-12.4%
			1415020204	Rent-Ches City Park	44,119	60,000	56,000	-6.7%
			1415020205	Rent-Park Shelters	39,501	65,500	51,150	-21.9%
			1415020206	Rent-NWRP Fees	0	16,275	0	-100.0%
			1415020208	Rent-Other Recreational	33,577	40,000	36,000	-10.0%
			1415020209	Rent-Campsites	102,866	80,000	110,000	37.5%
			1415020210	Rent-Cabins	13,650	12,000	13,800	15.0%
			1415020211	Rent-Park Land	10,570	10,300	10,570	2.6%
			1415020212	Rent-Park-Buildings	50	200	0	-100.0%
			1415020280	Rent-Community Centers	175,606	175,000	185,000	5.7%
			1415020400	Rent - Land	315	0	0	0.0%
			1415020502	Rent-Health Dept Battlefield	113,400	113,400	113,400	0.0%
			1415020503	Rent-Clinics Liberty	24,228	24,219	24,228	0.0%
			1415020505	Rent-Library	18,202	19,602	19,600	0.0%
			1415020506	Rent-Civic Facilities	37,650	42,500	40,000	-5.9%
			1415020507	Rent-Acquired Property PW	280	500	0	-100.0%
			1415020900	Rent-Showmobile	1,925	5,000	1,900	-62.0%
			1415020999	Rent-Other	33,934	33,400	34,000	1.8%
			1415021000	Parking Fees	7,515	9,000	7,600	-15.6%
			1415022000	Vending Machine Commissions	47,850	51,200	51,000	-0.4%
		<b>Interest &amp; Rent Total</b>			<b>2,458,564</b>	<b>2,038,396</b>	<b>2,710,548</b>	33.0%
		<b>Charges for Services</b>	1416010200	Excess Fees	269,070	196,800	280,300	42.4%
			1416010300	Sheriff-Process Service Fees	22,861	22,861	22,861	0.0%
			1416010400	Law Library Fees	114,436	100,341	107,100	6.7%
			1416010500	DNA Testing Fee	3,770	4,200	3,800	-9.5%
			1416010700	Court Fees-Municipal	48,172	56,400	51,800	-8.2%
			1416010800	Court Fees-Miscellaneous	134,563	131,200	149,800	14.2%
			1416010900	Special Court Costs	64,170	64,100	62,800	-2.0%
			1416011000	Accident Report Fees	41,348	47,000	45,000	-4.3%
			1416011010	Del Red Light Admin Fees	52,430	53,500	54,000	0.9%
			1416012000	Escheated Funds	0	0	0	0.0%
			1416013000	Sale of Svc-Planning	5,268	7,300	5,400	-26.0%
			1416015000	Sale of Svc-Assessor	5,387	5,500	5,400	-1.8%
			1416016000	Sale of Svc-Public Info	49	100	0	-100.0%
			1416018000	Sale of Svc-Comm of Rev	0	0	0	0.0%
			1416018100	DMV Select Svc Fees-CommRev	94,408	94,000	107,400	14.3%
			1416020100	Commonwealth's Attorney Fees	25,240	23,800	23,600	-0.8%
			1416030200	Police Escort Fee	26,118	24,000	25,000	4.2%
			1416030300	Police-Abandoned Vehicle Fee	0	100	0	-100.0%
			1416030400	Sale of Svc-Police	167,711	150,000	163,000	8.7%
			1416030500	DUI Expense Reimbursement	45,150	39,500	44,500	12.7%
			1416030600	Police-Summons Fee	0	0	120,000	100.0%
			1416040100	Fire Report Fees	770	1,000	1,000	0.0%
			1416040200	EMS Fees	6,133,928	6,388,284	6,404,100	0.2%
			1416040300	Fire Inspection Fees	29,959	47,500	47,500	0.0%
			1416050100	Sheriff-Weekend Jail Time Fee	19,840	24,480	22,300	-8.9%
			1416050110	Sheriff-Saturday Weekend Fee	31,990	35,760	34,300	-4.1%
			1416050120	Sheriff-ProcessFeeWorkRelease	69,104	66,430	85,000	28.0%
			1416050200	Inmate Processing Fee	26,834	27,500	27,400	-0.4%
			1416050401	Sale of Svc Fed Inm-TranspGrd	0	0	0	0.0%
			1416050403	Sale of Svc Fed Inm-PrisDays	120,593	94,900	60,000	-36.8%
			1416050600	Jail Inmate Monitors	49,693	68,255	53,600	-21.5%
			1416050700	Sheriff - Jail Phone System	882,827	924,000	900,800	-2.5%
			1416050800	Sheriff-Jail Fee	425,976	536,550	438,900	-18.2%
			1416051300	Court Security Fee	348,717	374,500	356,700	-4.8%
			1416051600	NonConsecutive Jail Time fee	17	1	0	-100.0%
			1416051800	Inmate Medical Fees	29,248	20,000	28,500	42.5%
			1416070100	Operation Street Lights	173,030	0	0	0.0%

Revenue Detail By Fund				Actual	Budget	Estimated	Change From	
Fund	FundName	Category	Account	Description	2018	2019	2020	Prior Year
		<b>Charges for Services</b>	1416070410	Tolls - SNJB payments	0	0	0	0.0%
			1416070500	Subdivision Inspection Fees	702,423	420,000	564,000	34.3%
			1416070700	Eng/Adm/Inspec	0	15,000	0	-100.0%
			1416070701	Eng/Adm/Inspec Fin Mgmt	14	0	0	0.0%
			1416070901	Sale of Svc-Public Works	284,765	290,150	280,900	-3.2%
			1416080210	Waste Recycling Rev Serv Chrg	72	0	0	0.0%
			1416120100	Recreation-Franchise Fees	650	0	0	0.0%
			1416120400	Recreation-Fees	796,058	885,500	848,000	-4.2%
			1416120800	Recreation-ID Cards	121,812	129,000	154,000	19.4%
			1416120900	Dog Park Fees	9,170	12,000	9,300	-22.5%
			1416140100	Library Fees & Fines	172,312	176,453	179,690	1.8%
			1416140101	Library Delinquent Fees/Fines	42,132	44,501	41,490	-6.8%
			1416140102	Library Delinq Replacemt Fees	82,245	61,079	76,940	26.0%
			1416140103	Library - Inter Lib Loan Posta	673	602	390	-35.2%
			1416140200	Library Lost Book Fees	16,100	17,723	17,230	-2.8%
			1416140400	Library Non-Res Card Fees	5,880	5,571	0	-100.0%
			1416140500	Library Copy Charges	43,248	0	90,000	100.0%
			1416150200	Sale of Publications	11	0	0	0.0%
			1416150400	Zoning Plan Review Fees	16,490	18,200	17,300	-4.9%
			1416150401	Zoning Certifications	5,850	6,100	6,300	3.3%
			1416150500	Lot Processing Fee	87,950	95,600	85,000	-11.1%
			1416150501	Refund Processing Fee	0	0	0	0.0%
			1416150700	Building Plan Review Fees	66,073	69,400	54,000	-22.2%
			1416150800	Technology Fees - Inspections	75,160	81,700	78,400	-4.0%
			1416150900	EGOV Subscription Revenue	29,215	28,300	28,300	0.0%
			1416151000	Verizon Franchise Fee-EG Chann	111,657	0	0	0.0%
			1416160400	Environment Site Assess Fees	20,400	28,600	34,800	21.7%
			1416190100	Wage Assignment Fees	6,941	0	0	0.0%
			1416190200	Returned Check Fees	14,622	12,800	13,000	1.6%
			1416190401	Admin Fee-Dup Receipts	32,239	30,100	35,700	18.6%
			1416190402	Admin Fee-Delq Tax Collect	792,722	798,000	875,210	9.7%
			1416190403	Admin Fee-Erroneous Assmt-Int	(19,829)	(16,100)	(20,000)	24.2%
			1416190405	Admin Fee-Legal	1,757	2,100	1,310	-37.6%
			1416190406	FOIA	17,158	0	0	0.0%
			1416190407	Passport Application Fee	64,990	80,000	30,000	-62.5%
			1416190408	DMV Hold Fees- Admin Fee	0	57,800	0	-100.0%
			1416190409	Admin Fee - Dominion	44,245	0	0	0.0%
			1416190500	Custodial Svcs Pks & Rec	99,410	110,000	115,000	4.5%
			1416190700	Penalties-Non-taxes	7,814	21,300	8,000	-62.4%
			1416190800	Legal Service Fees	46,179	16,400	46,700	184.8%
		<b>Charges for Services Total</b>			<b>13,261,283</b>	<b>13,127,741</b>	<b>13,402,821</b>	<b>2.1%</b>
		<b>Miscellaneous</b>	1418010101	Payments in Lieu of Taxes-SNB	76,725	0	0	0.0%
			1418030300	Expenditure Refunds	6,719	0	0	0.0%
			1418990100	Primary Fees	(706)	0	0	0.0%
			1418990300	Donations-Local	0	0	0	0.0%
			1418990500	Sale of Salvage and Surplus	8,038	0	0	0.0%
			1418990600	Sale of Real Property	199,112	0	0	0.0%
			1418991100	Miscellaneous Local Revenues	73,115	0	0	0.0%
			1418991108	EnergyConnect Revenue	0	6,000	0	-100.0%
			1418991109	EZPass Revenue On-the-Go Prog	2,473	25,000	12,000	-52.0%
			1418991110	EZPass Profit On-the-Go Prog	292	2,200	1,400	-36.4%
			1418991400	Sale of Refuse Container PbWks	20,710	19,000	19,000	0.0%
			1418991401	Sale of Recycling Bins PbWks	5,554	4,500	5,000	11.1%
			1418991500	Claims Reimb Public Works	40,577	35,000	45,000	28.6%
			1418995002	Sale of Recreational Services	10	0	0	0.0%
			1418995003	Sale of Food	10,515	18,213	16,300	-10.5%
			1418995004	Sale of Beverages	11,860	20,213	18,500	-8.5%
			1418996000	Sale of General Merchandise	13,805	16,700	15,600	-6.6%
			1418997003	Sale of Recreation Merchandise	927	2,300	800	-65.2%
			1418998000	Special Event Revenue	28,810	30,500	34,000	11.5%
			1418998100	Stay and Play Revenue	332,937	360,000	385,000	6.9%
			1418998101	Before and After School Program	0	0	0	0.0%
			1418999000	Cash Short/Over	2,201	0	0	0.0%
		<b>Miscellaneous Total</b>			<b>833,673</b>	<b>539,626</b>	<b>552,600</b>	<b>2.4%</b>

**Revenue Budget Detail**

Revenue Detail By Fund					Actual	Budget	Estimated	Change From
Fund	FundName	Category	Account	Description	2018	2019	2020	Prior Year
		<b>Recoveries &amp; Rebates</b>	1419020400	Rec/Reb-Ins Claims Collected	231,180	0	0	0.0%
			1419020502	Rec/Reb-VEC	0	0	0	0.0%
			1419020503	Rec/Reb-VA Dept of Taxation	88	0	0	0.0%
			1419020504	Rec/Reb-P/Y Expenditures	117,925	0	0	0.0%
			1419020505	Rec/Reb-Other	200,687	0	0	0.0%
			1419020508	Rec/Reb-Parks	6,563	0	0	0.0%
			1419020509	Rec/Reb-Animal Control	0	0	0	0.0%
			1419020511	Rec/Reb-Jury	2,010	0	0	0.0%
			1419020512	Rec/Reb-City Invoices	400	0	0	0.0%
			1419020520	Rec/Reb-Advertising Legal Sale	26,740	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>585,594</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
		<b>State Non-categorical Aid</b>	1422010300	Rolling Stock Taxes	163,306	165,000	165,000	0.0%
			1422010400	Taxes-Sales Mobile Homes	47,799	35,000	36,600	4.6%
			1422010500	Grantors Tax	888,117	890,200	908,000	2.0%
			1422010600	Indirect Costs	229,978	240,307	230,000	-4.3%
			1422010901	Taxes-Curr PPTRA	28,590,001	28,590,000	28,590,001	0.0%
			1422011000	Taxes-Auto Daily Rental	1,171,810	1,210,000	1,321,700	9.2%
			1422012001	Contra Rev -Local Aid to State	0	0	0	0.0%
		<b>State Non-categorical Aid Total</b>			<b>31,091,012</b>	<b>31,130,507</b>	<b>31,251,301</b>	<b>0.4%</b>
		<b>State Shared Expenses</b>	1423010000	Commonwealth Attorney	2,000,756	1,920,300	2,064,460	7.5%
			1423020000	Sheriff	10,103,732	11,312,481	12,615,940	11.5%
			1423030000	Commissioner of the Revenue	356,288	354,000	369,390	4.3%
			1423040000	Treasurer	387,023	378,800	400,520	5.7%
			1423060001	General Registrar	76,626	87,300	79,800	-8.6%
			1423070000	Circuit Court Clerk	1,115,412	1,173,000	1,271,580	8.4%
			1423071000	Circuit Court Clerk Tech Trust	0	0	0	0.0%
			1423080000	Agriculture	89,172	84,100	92,800	10.3%
		<b>State Shared Expenses Total</b>			<b>14,129,010</b>	<b>15,309,981</b>	<b>16,894,490</b>	<b>10.3%</b>
		<b>State Categorical Aid-Other</b>	1424010300	Public Safety-PoliceStateHB599	6,502,736	6,502,735	6,743,336	3.7%
			1424020200	Jail Prisoner Costs (LIDS)	2,167,948	2,148,000	2,508,310	16.8%
			1424030100	Street Construction & Maint	34,741,840	35,610,386	36,322,600	2.0%
			1424080200	Library Funds	184,542	185,115	190,530	2.9%
			1424106400	State Recordation Taxes	1,053,096	1,000,000	1,000,000	0.0%
			1424110200	Reimb for Emerg Exp-St	70,667	0	0	0.0%
			1424999900	State Grants	0	0	0	0.0%
		<b>State Categorical Aid-Other Total</b>			<b>44,720,830</b>	<b>45,446,236</b>	<b>46,764,776</b>	<b>2.9%</b>
		<b>Federal Government Aid</b>	1432030000	Drug Enforcement-Fed OT Reimb	28,690	0	0	0.0%
			1433010990	Pymt in Lieu of Tax(Fores Svc)	6,845	6,100	6,000	-1.6%
			1433020400	Sheriff-SSI Incentive Pay	747	200	0	-100.0%
			1433069900	Refuge Sharing Act	31,014	29,100	29,000	-0.3%
			1433110200	Reimb for Emerg Exp-Fed	761,442	0	0	0.0%
			1433110300	Crim Alien Asst Program	0	11,000	0	-100.0%
		<b>Federal Government Aid Total</b>			<b>828,738</b>	<b>46,400</b>	<b>35,000</b>	<b>-24.6%</b>
	<b>General Fund Total</b>				<b>567,672,466</b>	<b>580,013,698</b>	<b>603,178,754</b>	<b>4.0%</b>
<b>201</b>	<b>VA Public Assistance Fund</b>	<b>Interest &amp; Rent</b>	1415010100	Interest-Bank Dep	70,015	0	0	0.0%
			1415025010	Clearing Fixed Asset Dispos	0	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>70,015</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

## Revenue Budget Detail

Revenue Detail By Fund					Actual	Budget	Estimated	Change From
Fund	FundName	Category	Account	Description	2018	2019	2020	Prior Year
<b>201</b>	<b>VA Public</b>							
		<b>Charges for Services</b>	1416110300	Sale of Svc-Interagency	0	0	0	0.0%
			1416190499	Admin Fee-Other	287	500	500	0.0%
		<b>Charges for Services Total</b>			<b>287</b>	<b>500</b>	<b>500</b>	0.0%
		<b>Recoveries &amp; Rebates</b>	1419020301	Rec/Reb-PA Grants	0	0	0	0.0%
			1419020302	Rec/Reb - TANF	7,835	6,500	6,500	0.0%
			1419020303	Rec/Reb-Child Care Pymt	6,152	1,000	1,000	0.0%
			1419020505	Rec/Reb-Other	11,845	2,500	12,000	380.0%
			1419020511	Rec/Reb-Jury	540	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>26,372</b>	<b>10,000</b>	<b>19,500</b>	95.0%
		<b>State Categorical Aid-Other</b>	1424060200	Public Assistance-VA	4,390,094	4,713,450	4,713,450	0.0%
		<b>State Categorical Aid-Other Total</b>			<b>4,390,094</b>	<b>4,713,450</b>	<b>4,713,450</b>	0.0%
		<b>Federal Government Aid</b>	1433059900	Public Welfare-Other Fed Grn	9,866,517	9,669,797	9,947,143	2.9%
		<b>Federal Government Aid Total</b>			<b>9,866,517</b>	<b>9,669,797</b>	<b>9,947,143</b>	2.9%
	<b>VA Public Assistance Fund Total</b>				<b>14,353,285</b>	<b>14,393,747</b>	<b>14,680,593</b>	2.0%
<b>203</b>	<b>Interagency Consortium</b>							
		<b>Interest &amp; Rent</b>	1415010100	Interest-Bank Dep	2,441	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>2,441</b>	<b>0</b>	<b>0</b>	0.0%
		<b>Charges for Services</b>	1416110400	Parent Co-Pay	765	0	0	0.0%
		<b>Charges for Services Total</b>			<b>765</b>	<b>0</b>	<b>0</b>	0.0%
		<b>Recoveries &amp; Rebates</b>	1419020505	Rec/Reb-Other	24,374	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>24,374</b>	<b>0</b>	<b>0</b>	0.0%
		<b>State Categorical Aid-Other</b>	1424065000	Pool Revenue-VA	2,216,910	2,599,928	3,444,922	32.5%
			1424069900	Public Welfare-Other St Grant	315,435	31,423	42,078	33.9%
		<b>State Categorical Aid-Other Total</b>			<b>2,532,346</b>	<b>2,631,351</b>	<b>3,487,000</b>	32.5%
	<b>Interagency Consortium Total</b>				<b>2,559,925</b>	<b>2,631,351</b>	<b>3,487,000</b>	32.5%
<b>204</b>	<b>Fee Supported Activities</b>							
		<b>Permit Fees</b>	1413034200	Fire Permit Fees	118,850	110,000	110,000	0.0%
			1413034250	Fire Bulk Storage Fees	107,480	102,000	105,000	2.9%
		<b>Permit Fees Total</b>			<b>226,330</b>	<b>212,000</b>	<b>215,000</b>	1.4%
		<b>Fines &amp; Forfeitures</b>	1414010500	RedLight PhotoEnforceFine-Trea	123,219	101,653	101,653	0.0%
			1414010700	Red Flex Retainage	36,000	36,000	36,000	0.0%
			1414010800	RedLight PhotoEnforFine-Vendor	288,785	456,000	600,000	31.6%
		<b>Fines &amp; Forfeitures Total</b>			<b>448,004</b>	<b>593,653</b>	<b>737,653</b>	24.3%
		<b>Interest &amp; Rent</b>	1415010100	Interest-Bank Dep	13,330	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>13,330</b>	<b>0</b>	<b>0</b>	0.0%
		<b>Charges for Services</b>	1416040300	Fire Inspection Fees	224,300	200,000	200,000	0.0%

**Revenue Budget Detail**

Revenue Detail By Fund					Actual	Budget	Estimated	Change From
Fund	FundName	Category	Account	Description	2018	2019	2020	Prior Year
204	Fee Supported	Charges for Services	1416080300	Weed Cutting Charges	120,124	200,000	200,000	0.0%
		Charges for Services Total			344,424	400,000	400,000	0.0%
		Recoveries & Rebates	1419020516	Rec/Reb-Fire HEAT	4,226	5,000	5,000	0.0%
		Recoveries & Rebates Total			4,226	5,000	5,000	0.0%
	Fee Supported Activities Total				1,036,313	1,210,653	1,357,653	12.1%
205	Integrated Behavioral Health Care	Interest & Rent	1415010100	Interest-Bank Dep	101,601	0	0	0.0%
		Interest & Rent Total			101,601	0	0	0.0%
		Charges for Services	1416100200	MH Fees	2,983,604	4,501,334	5,838,906	29.7%
			1416100300	Intellectual Disability Fees	4,504,355	5,264,574	5,264,574	0.0%
			1416100500	SA Substance Abuse Fees	60,566	111,400	107,382	-3.6%
		Charges for Services Total			7,548,525	9,877,308	11,210,862	13.5%
		Miscellaneous	1418995003	Sale of Food	6,355	9,000	10,000	11.1%
			1418995004	Sale of Beverages	0	0	0	0.0%
			1418999000	Cash Short/Over	(10)	0	0	0.0%
		Miscellaneous Total			6,345	9,000	10,000	11.1%
		Recoveries & Rebates	1419020505	Rec/Reb-Other	45,412	0	0	0.0%
			1419020511	Rec/Reb-Jury	120	0	0	0.0%
		Recoveries & Rebates Total			45,532	0	0	0.0%
		State Categorical Aid-Other	1424050100	Mental Health Svcs-VA	6,379,543	6,159,796	5,827,086	-5.4%
			1424050200	Intellectual Disabilit Svcs-VA	1,049,318	1,031,358	1,031,358	0.0%
			1424050300	Substance Abuse Svcs-VA	917,682	907,833	907,833	0.0%
			1424119900	Gen Govt-Other State Grants	0	0	0	0.0%
		State Categorical Aid-Other Total			8,346,543	8,098,987	7,766,277	-4.1%
		Federal Government Aid	1433045000	Mental Health Svcs-Fed	134,333	134,333	134,333	0.0%
			1433046000	Substance Abuse Svcs-Fed	840,814	717,539	717,539	0.0%
			1433055000	Part C Infant-Fed	318,521	318,521	318,521	0.0%
		Federal Government Aid Total			1,293,668	1,170,393	1,170,393	0.0%
	Integrated Behavioral Health Care Total				17,342,215	19,155,688	20,157,532	5.2%
206	Conference Center	Other Local Taxes	1412100000	Taxes-Sales Motel Rooms	723,109	743,000	763,433	2.8%
			1412100100	Taxes-Lodging Flat	893,561	858,500	865,025	0.8%
			1412110000	Taxes-Restaurant-Food	2,444,700	2,450,000	2,455,390	0.2%
		Other Local Taxes Total			4,061,370	4,051,500	4,083,848	0.8%
		Interest & Rent	1415010100	Interest-Bank Dep	0	0	0	0.0%
			1415020300	Rent-Conference Center	218,267	261,324	218,966	-16.2%
		Interest & Rent Total			218,267	261,324	218,966	-16.2%
		Charges for Services	1416010600	Sale of Svc-Conference Center	104,814	142,558	122,802	-13.9%

**Revenue Budget Detail**

Revenue Detail By Fund					Actual	Budget	Estimated	Change From
Fund	FundName	Category	Account	Description	2018	2019	2020	Prior Year
<b>206</b>	<b>Conference Center</b>	<b>Charges for Services Total</b>			<b>104,814</b>	<b>142,558</b>	<b>122,802</b>	-13.9%
		<b>Miscellaneous</b>	1418991100	Miscellaneous Local Revenues	1,500	600	600	0.0%
				Taxes-Curr Real Prop	0	0	0	0.0%
			1418991930	Sale of Svc Sponsorship	1,053	9,000	9,000	0.0%
			1418995000	Conf Center Service Fees	240,754	323,995	245,603	-24.2%
			1418995001	Admission Fees	23,793	41,000	41,000	0.0%
			1418995003	Sale of Food	859,571	1,080,043	907,685	-16.0%
			1418995004	Sale of Beverages	163,194	215,997	208,754	-3.4%
			1418996000	Sale of General Merchandise	2,380	2,400	2,400	0.0%
			1418999000	Cash Short/Over	125	0	0	0.0%
		<b>Miscellaneous Total</b>			<b>1,292,372</b>	<b>1,673,035</b>	<b>1,415,042</b>	-15.4%
		<b>Recoveries &amp; Rebates</b>	1419020505	Rec/Reb-Other	570	0	0	0.0%
			1419020511	Rec/Reb-Jury	0	0	0	0.0%
			1419020519	Rec/Reb-Dealers Discount	0	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>570</b>	<b>0</b>	<b>0</b>	0.0%
	<b>Conference Center Total</b>				<b>5,677,392</b>	<b>6,128,417</b>	<b>5,840,658</b>	-4.7%
<b>207</b>	<b>E-911 Operations</b>	<b>Other Local Taxes</b>	1412020330	Taxes-Communications Sales Tax	4,947,998	4,947,998	4,947,998	0.0%
		<b>Other Local Taxes Total</b>			<b>4,947,998</b>	<b>4,947,998</b>	<b>4,947,998</b>	0.0%
		<b>Interest &amp; Rent</b>	1415010100	Interest-Bank Dep	47,312	0	0	0.0%
			1415025010	Clearing Fixed Asset Dispos	0	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>47,312</b>	<b>0</b>	<b>0</b>	0.0%
		<b>Recoveries &amp; Rebates</b>	1419020505	Rec/Reb-Other	0	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	0.0%
		<b>State Categorical Aid-Other</b>	1424010500	Wireless E-911 Service Board	1,442,920	999,392	999,392	0.0%
		<b>State Categorical Aid-Other Total</b>			<b>1,442,920</b>	<b>999,392</b>	<b>999,392</b>	0.0%
	<b>E-911 Operations Total</b>				<b>6,438,229</b>	<b>5,947,390</b>	<b>5,947,390</b>	0.0%
<b>208</b>	<b>Chesapeake Juvenile Services</b>	<b>Interest &amp; Rent</b>	1415010100	Interest-Bank Dep	28,070	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>28,070</b>	<b>0</b>	<b>0</b>	0.0%
		<b>Charges for Services</b>	1416192200	Telephone Commissions	19,346	12,295	16,000	30.1%
		<b>Charges for Services Total</b>			<b>19,346</b>	<b>12,295</b>	<b>16,000</b>	30.1%
		<b>Recoveries &amp; Rebates</b>	1419020101	Rec/Reb-Jt Cost-Juv Home	1,635,140	1,507,390	1,550,698	2.9%
			1419020505	Rec/Reb-Other	521	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>1,635,661</b>	<b>1,507,390</b>	<b>1,550,698</b>	2.9%
		<b>State Categorical Aid-Other</b>	1424010200	Juvenile Detention Home	2,875,676	3,256,599	3,181,305	-2.3%
		<b>State Categorical Aid-Other Total</b>			<b>2,875,676</b>	<b>3,256,599</b>	<b>3,181,305</b>	-2.3%

**Revenue Budget Detail**

Revenue Detail By Fund					Actual	Budget	Estimated	Change From
Fund	FundName	Category	Account	Description	2018	2019	2020	Prior Year
<b>208</b>	<b>Chesapeake Juvenile Services Total</b>				<b>4,558,753</b>	<b>4,776,284</b>	<b>4,748,003</b>	-0.6%
<b>209</b>	<b>Tax Incr Financing-Greenbrier</b>	<b>Property Taxes</b>	1411010100	Taxes-Curr Real Prop	7,304,444	9,120,000	10,335,100	13.3%
		<b>Property Taxes Total</b>			<b>7,304,444</b>	<b>9,120,000</b>	<b>10,335,100</b>	13.3%
		<b>Interest &amp; Rent</b>	1415010100	Interest-Bank Dep	88,503	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>88,503</b>	<b>0</b>	<b>0</b>	0.0%
	<b>Tax Incr Financing-Greenbrier Total</b>				<b>7,392,947</b>	<b>9,120,000</b>	<b>10,335,100</b>	13.3%
<b>212</b>	<b>Tax Incr Financing-SoNorfolk</b>	<b>Property Taxes</b>	1411010100	Taxes-Curr Real Prop	4,642,473	5,061,000	6,235,100	23.2%
		<b>Property Taxes Total</b>			<b>4,642,473</b>	<b>5,061,000</b>	<b>6,235,100</b>	23.2%
		<b>Interest &amp; Rent</b>	1415010100	Interest-Bank Dep	68,183	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>68,183</b>	<b>0</b>	<b>0</b>	0.0%
	<b>Tax Incr Financing-SoNorfolk Total</b>				<b>4,710,656</b>	<b>5,061,000</b>	<b>6,235,100</b>	23.2%
<b>401</b>	<b>Debt Service Fund</b>	<b>Interest &amp; Rent</b>	1415010100	Interest-Bank Dep	198,835	0	0	0.0%
			1415010243	SNAP 15-106 GO GBTIF 2008B Int	35,079	0	0	0.0%
			1415010251	SNAP 15-130/131GOPIB SNC-2BABS	555	0	0	0.0%
			1415010256	SNAP 15-170/171 13B VPSA Inter	177	0	0	0.0%
			1415010257	SNAP 15-174/175 16A VPSA Inter	64,543	0	0	0.0%
			1415010258	SNAP 15-176/177 16B VPSA Inter	24,779	0	0	0.0%
			1415010259	Interest-SNAP Other	(905,783)	0	0	0.0%
			1415010260	SNAP 15-178/179 17A GOPIB Int	687,796	0	0	0.0%
			1415010261	SNAP 15-180/181 17B SNTIF Int	92,854	0	0	0.0%
			1415010500	Net Inc/(Decr) in FV of Invest	(5,062)	0	0	0.0%
			1415020508	Rent-Human Services Bldg	54,889	54,889	54,889	0.0%
		<b>Interest &amp; Rent Total</b>			<b>248,661</b>	<b>54,889</b>	<b>54,889</b>	0.0%
		<b>Miscellaneous</b>	1418991100	Miscellaneous Local Revenues	360,770	453,191	458,195	1.1%
		<b>Miscellaneous Total</b>			<b>360,770</b>	<b>453,191</b>	<b>458,195</b>	1.1%
		<b>Federal Government Aid</b>	143021999	Federal- ARRA BABond Int Reimb	649,225	633,743	604,168	-4.7%
			143021999	Federal - ARRA RZED Int Reimb	42,203	40,138	37,974	-5.4%
			1430213999	Federal - ARRA QSCB Int Reimb	198,475	198,476	199,325	0.4%
		<b>Federal Government Aid Total</b>			<b>889,902</b>	<b>872,357</b>	<b>841,467</b>	-3.5%
	<b>Debt Service Fund Total</b>				<b>1,499,334</b>	<b>1,380,437</b>	<b>1,354,551</b>	-1.9%
<b>501</b>	<b>Public Utilities Operations Fund</b>	<b>Interest &amp; Rent</b>	1415025000	Gain on Disposal of Fixed Asse	52,905	0	0	0.0%
			1415025010	Clearing Fixed Asset Dispos	16,170	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>69,075</b>	<b>0</b>	<b>0</b>	0.0%
		<b>Miscellaneous</b>	1418990500	Sale of Salvage and Surplus	500	0	0	0.0%
		<b>Miscellaneous Total</b>			<b>500</b>	<b>0</b>	<b>0</b>	0.0%
		<b>Recoveries &amp; Rebates</b>	1419020505	Rec/Reb-Other	0	0	0	0.0%
			1419020511	Rec/Reb-Jury	270	0	0	0.0%

## Revenue Budget Detail

Revenue Detail By Fund					Actual	Budget	Estimated	Change From
Fund	FundName	Category	Account	Description	2018	2019	2020	Prior Year
501	Public Utilities Operations Fund	Recoveries & Rebates Total			270	0	0	0.0%
	Public Utilities Operations Fund Total				69,845	0	0	0.0%
510	Public Utilities Revenue Fund	Interest & Rent	1415010100	Interest-Bank Dep	1,417,006	300,000	1,400,000	366.7%
			1415010500	Net Inc/(Decr) in FV of Invest	(15,034)	0	0	0.0%
			1415010900	Interest-Customer Payments	17,109	20,000	20,000	0.0%
			1415020509	Rent-Fire Hydrant	1,171,990	1,201,000	1,231,000	2.5%
		Interest & Rent Total			2,591,071	1,521,000	2,651,000	74.3%
		Charges for Services	1416016000	Sale of Svc-Public Info	1,041	0	0	0.0%
			1416070700	Eng/Adm/Inspec	25,648	13,000	20,000	53.8%
			1416080601	Sewer Connect Fees	2,264,835	1,500,000	1,500,000	0.0%
			1416080602	Sewer Service Min Bill	9,077,530	0	9,351,900	100.0%
			1416080603	Sewer Service Charge Consumpti	19,358,768	0	19,705,459	100.0%
			1416080609	Pro Rata Sewer Conn Fee Reimb	0	0	0	0.0%
			1416080622	Cost Part Sewer Assessment Fee	92,501	160,000	100,000	-37.5%
			1416080701	Water Connection Fees	2,789,154	2,000,000	2,000,000	0.0%
			1416080702	Water Service Min Bill	18,724,419	0	19,359,361	100.0%
			1416080703	Water Service Charge Consumpti	22,011,417	0	22,485,750	100.0%
			1416080709	Pro Rata Water Conn Fee Reimb	0	0	0	0.0%
			1416080722	Cost Part Water Assessment Fee	33,902	55,000	40,000	-27.3%
			1416080801	Water Billings	(174,073)	40,977,651	0	-100.0%
			1416080802	Reconnection Charges	147,305	50,000	70,000	40.0%
			1416080803	Laboratory Fees	2,230	2,500	2,500	0.0%
			1416080804	Account Entry Fees	95,393	80,000	80,000	0.0%
			1416080805	Sewer Service Charges	254,513	28,374,157	0	-100.0%
			1416080806	Pro Rata Contributions	675,168	0	0	0.0%
			1416080808	Miscellaneous Water Revenue	11,530	10,500	10,500	0.0%
			1416190700	Penalties-Non-taxes	303,504	350,000	300,000	-14.3%
		Charges for Services Total			75,694,784	73,572,808	75,025,470	2.0%
		Miscellaneous	1418990500	Sale of Salvage and Surplus	17,496	6,500	6,500	0.0%
			1418991900	Sale of Svc	19,022	75,000	75,000	0.0%
		Miscellaneous Total			36,518	81,500	81,500	0.0%
		Recoveries & Rebates	1419020505	Rec/Reb-Other	1,293	0	0	0.0%
		Recoveries & Rebates Total			1,293	0	0	0.0%
		Federal Government Aid	1430211999	Federal- ARRA BABond Int Reimb	588,094	577,492	505,450	-12.5%
		Federal Government Aid Total			588,094	577,492	505,450	-12.5%
	Public Utilities Revenue Fund Total				78,911,760	75,752,800	78,263,420	3.3%
520	Stormwater Mgmt - Ops	Permit Fees	1413032800	Stormwater Permits	0	0	0	0.0%
			1413032810	Land Disturbance Permit Fees	316,565	285,000	285,000	0.0%
			1413032811	CPG Annual Maintenance Fee	83,500	77,800	77,800	0.0%
		Permit Fees Total			400,065	362,800	362,800	0.0%
		Interest & Rent	1415010100	Interest-Bank Dep	510,652	322,897	332,863	3.1%
			1415010500	Net Inc/(Decr) in FV of Invest	(3,767)	0	0	0.0%
			1415025000	Gain on Disposal of Fixed Asse	900	0	0	0.0%
			1415025010	Clearing Fixed Asset Dispos	2,800	0	0	0.0%
		Interest & Rent Total			510,585	322,897	332,863	3.1%

**Revenue Budget Detail**

Revenue Detail By Fund					Actual	Budget	Estimated	Change From
Fund	FundName	Category	Account	Description	2018	2019	2020	Prior Year
		<b>Charges for Services</b>	1416070801	Stormwater Fees	15,704,536	15,788,760	15,650,973	-0.9%
			1416070901	Sale of Svc-Public Works	9,996	10,000	10,000	0.0%
		<b>Charges for Services Total</b>			<b>15,714,532</b>	<b>15,798,760</b>	<b>15,660,973</b>	-0.9%
		<b>Miscellaneous</b>	1418990500	Sale of Salvage and Surplus	900	0	0	0.0%
		<b>Miscellaneous Total</b>			<b>900</b>	<b>0</b>	<b>0</b>	0.0%
		<b>Recoveries &amp; Rebates</b>	1419020511	Rec/Reb-Jury	30	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>30</b>	<b>0</b>	<b>0</b>	0.0%
		<b>Stormwater Mgmt - Ops Total</b>			<b>16,626,112</b>	<b>16,484,457</b>	<b>16,356,636</b>	-0.8%
525	CTS Operations	<b>Interest &amp; Rent</b>	1415010100	Interest-Bank Dep	451,693	35,000	1,160,000	3214.3%
			1415025000	Gain on Disposal of Fixed Asse	0	0	0	0.0%
			1415025010	Clearing Fixed Asset Dispos	0	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>451,693</b>	<b>35,000</b>	<b>1,160,000</b>	3214.3%
		<b>Charges for Services</b>	1416070401	Tolls-Cash	4,308,023	4,784,400	4,557,682	-4.7%
			1416070402	Tolls-Discount Program	547,014	527,987	537,704	1.8%
			1416070403	Tolls-Electronic Collection	16,417,071	16,348,388	19,411,361	18.7%
			1416070405	Tolls-Unpaid Tolls	0	0	0	0.0%
			1416070406	Tolls - Delinquent	94,649	25,000	106,900	327.6%
			1416070407	Tolls - Toll by Plate	2,114,774	4,412,394	3,213,692	-27.2%
			1416070408	Tolls - Del Toll by Plate	28,653	0	0	0.0%
			1416070409	Tolls - Returns and Refunds	(7,852)	0	0	0.0%
			1416190409	Admin Fee - Dominion	1,054,367	200,000	200,000	0.0%
			1416190499	Admin Fee-Other	81,486	0	59,400	100.0%
		<b>Charges for Services Total</b>			<b>24,638,185</b>	<b>26,298,169</b>	<b>28,086,739</b>	6.8%
		<b>Miscellaneous</b>	1418991109	EZPass Revenue On-the-Go Prog	34,680	17,500	0	-100.0%
			1418991110	EZPass Profit On-the-Go Prog	4,100	0	0	0.0%
		<b>Miscellaneous Total</b>			<b>38,780</b>	<b>17,500</b>	<b>0</b>	-100.0%
		<b>Recoveries &amp; Rebates</b>	1419020505	Rec/Reb-Other	149,016	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>149,016</b>	<b>0</b>	<b>0</b>	0.0%
		<b>Bond Proceeds</b>	1441040920	Proceeds-VTIB Loan	0	0	0	0.0%
		<b>Bond Proceeds Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	0.0%
		<b>CTS Operations Total</b>			<b>25,277,673</b>	<b>26,350,669</b>	<b>29,246,739</b>	11.0%
526	CTS - Renew/Repl	<b>Interest &amp; Rent</b>	1415010100	Interest-Bank Dep	156,317	0	385,000	100.0%
		<b>Interest &amp; Rent Total</b>			<b>156,317</b>	<b>0</b>	<b>385,000</b>	100.0%
		<b>CTS - Renew/Repl Total</b>			<b>156,317</b>	<b>0</b>	<b>385,000</b>	100.0%
528	CTS Debt Service Reserve	<b>Interest &amp; Rent</b>	1415010100	Interest-Bank Dep	191,483	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>191,483</b>	<b>0</b>	<b>0</b>	0.0%
		<b>CTS Debt Service Reserve Total</b>			<b>191,483</b>	<b>0</b>	<b>0</b>	0.0%
601	City Garage	<b>Interest &amp; Rent</b>	1415010100	Interest-Bank Dep	94,213	0	0	0.0%

## Revenue Budget Detail

Revenue Detail By Fund					Actual	Budget	Estimated	Change From
Fund	FundName	Category	Account	Description	2018	2019	2020	Prior Year
601	City Garage	Interest & Rent	1415025000	Gain on Disposal of Fixed Asse	256,791	0	0	0.0%
			1415025010	Clearing Fixed Asset Dispos	0	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>351,004</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
		<b>Charges for Services (Internal)</b>	1416051200	Sale of Svc Sheriff Workforce	1,074,113	1,066,475	1,424,488	33.6%
		<b>Charges for Services (Internal) Total</b>			<b>1,074,113</b>	<b>1,066,475</b>	<b>1,424,488</b>	<b>33.6%</b>
		Miscellaneous	1418990300	Donations-Local	0	0	0	0.0%
			1418990500	Sale of Salvage and Surplus	19,640	0	0	0.0%
			1418995118	City Garage - Sales Outside	874,276	1,156,329	1,676,365	45.0%
		<b>Miscellaneous Total</b>			<b>893,916</b>	<b>1,156,329</b>	<b>1,676,365</b>	<b>45.0%</b>
		Miscellaneous (Internal)	1418995116	City Garage-Sales Labor	14,652,190	16,477,370	17,336,722	5.2%
			<b>Miscellaneous (Internal) Total</b>			<b>14,652,190</b>	<b>16,477,370</b>	<b>17,336,722</b>
		Recoveries & Rebates	1419020400	Rec/Reb-Ins Claims Collected	50,695	0	0	0.0%
			1419020505	Rec/Reb-Other	121,933	0	0	0.0%
			1419020511	Rec/Reb-Jury	100	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>172,728</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
	<b>City Garage Total</b>				<b>17,143,951</b>	<b>18,700,174</b>	<b>20,437,575</b>	<b>9.3%</b>
603	Information Technology	Interest & Rent	1415010100	Interest-Bank Dep	66,439	0	0	0.0%
			1415020100	Rent-General Property	325,489	35,826	35,826	0.0%
		<b>Interest &amp; Rent Total</b>			<b>391,928</b>	<b>35,826</b>	<b>35,826</b>	<b>0.0%</b>
		Miscellaneous	1418991100	Miscellaneous Local Revenues	6,864	0	0	0.0%
			1418995205	IT Charges - Outside Agencies	358,111	493,563	326,694	-33.8%
		<b>Miscellaneous Total</b>			<b>364,975</b>	<b>493,563</b>	<b>326,694</b>	<b>-33.8%</b>
		Miscellaneous (Internal)	1418995200	IT Charges-Comp Svcs	10,798,497	12,954,506	13,871,166	7.1%
			1418995203	IT Charges- GIS	0	0	0	0.0%
		<b>Miscellaneous (Internal) Total</b>			<b>10,798,497</b>	<b>12,954,506</b>	<b>13,871,166</b>	<b>7.1%</b>
		Recoveries & Rebates	1419020505	Rec/Reb-Other	2,808	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>2,808</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
	<b>Information Technology Total</b>				<b>11,558,208</b>	<b>13,483,895</b>	<b>14,233,686</b>	<b>5.6%</b>
605	Self-Funded Health Plan	Interest & Rent	1415010100	Interest-Bank Dep	45,584	16,000	50,000	212.5%
				<b>Interest &amp; Rent Total</b>		<b>45,584</b>	<b>16,000</b>	<b>50,000</b>
		Miscellaneous	1418995500	Self-Funded Health Plan Charge	4,662,751	0	0	0.0%
			1418995501	OPEB Trust Payment	0	3,786,900	4,751,200	25.5%
			1418995600	Self-Funded Health Plan Chrg-E	0	1,189,400	1,195,100	0.5%
		<b>Miscellaneous Total</b>			<b>4,662,751</b>	<b>4,976,300</b>	<b>5,946,300</b>	<b>19.5%</b>
		Miscellaneous (Internal)	1418995500	Self-Funded Health Plan Charge	33,167,995	27,496,700	33,748,700	22.7%
			1418995600	Self-Funded Health Plan Chrg-E	0	7,755,500	6,123,300	-21.0%
		<b>Miscellaneous (Internal) Total</b>			<b>33,167,995</b>	<b>35,252,200</b>	<b>39,872,000</b>	<b>13.1%</b>

**Revenue Budget Detail**

Revenue Detail By Fund					Actual	Budget	Estimated	Change From	
Fund	FundName	Category	Account	Description	2018	2019	2020	Prior Year	
605	Self-Funded Health Plan	Recoveries & Rebates (Internal)	1419020400	Rec/Reb-Ins Claims Collected	1,590,679	0	0	0.0%	
			1419020505	Rec/Reb-Other	0	0	0	0.0%	
			Recoveries & Rebates (Internal) Total			1,590,679	0	0	0.0%
	Self-Funded Health Plan Total				39,467,009	40,244,500	45,868,300	14.0%	
606	Self-Insurance Fund	Interest & Rent	1415010100	Interest-Bank Dep	283,312	0	0	0.0%	
			1415010500	Net Inc/(Decr) in FV of Invest	(7,898)	0	0	0.0%	
			Interest & Rent Total			275,413	0	0	0.0%
	Miscellaneous (Internal)	1418995300	Risk Mgmt Charges	4,941,922	3,360,068	3,500,053	4.2%		
				Miscellaneous (Internal) Total	4,941,922	3,360,068	3,500,053	4.2%	
	Recoveries & Rebates	1419020400	Rec/Reb-Ins Claims Collected	580,134	0	0	0.0%		
				1419020514	Rec/Reb-GL & Auto Claims Ded	115,833	0	0	0.0%
			Recoveries & Rebates Total		695,967	0	0	0.0%	
	Reimbursements (Internal)	1445000100	Reimb Medical Claims On	1,760,474	4,407,000	4,760,000	8.0%		
				1445000101	Reimb Indemnity Claims On	204,671	2,692,000	2,759,000	2.5%
				1445000200	Reimb Medical Claims Off	231,180	0	0	0.0%
				1445000201	Reimb Indemnity Claims Off	0	0	0	0.0%
			Reimbursements (Internal) Total		2,196,325	7,099,000	7,519,000	5.9%	
	Self-Insurance Fund Total				8,109,627	10,459,068	11,019,053	5.4%	
800	Mosquito Control Comm	Property Taxes	1411010100	Taxes-Curr Real Prop	2,528,540	2,643,000	2,783,800	5.3%	
			1411020100	Taxes-Curr PubSvcCorp	95,920	96,000	100,300	4.5%	
			1411030100	Taxes-Curr Pers Prop	1,795,846	1,777,000	1,895,200	6.7%	
			Property Taxes Total		4,420,306	4,516,000	4,779,300	5.8%	
	Interest & Rent	1415010100	Interest-Bank Dep	33,319	0	0	0.0%		
				1415025010	Clearing Fixed Asset Dispos	0	0	0	0.0%
			Interest & Rent Total		33,319	0	0	0.0%	
	Miscellaneous	1418990300	Donations-Local	202,306	0	0	0.0%		
				1418990500	Sale of Salvage and Surplus	105	0	0	0.0%
			Miscellaneous Total		202,411	0	0	0.0%	
	Recoveries & Rebates	1419020505	Rec/Reb-Other	3,720	0	0	0.0%		
				1419020511	Rec/Reb-Jury	60	0	0	0.0%
			Recoveries & Rebates Total		3,780	0	0	0.0%	
	Mosquito Control Comm Total				4,659,816	4,516,000	4,779,300	5.8%	

**Revenue Budget Detail**

Revenue Detail By Fund					Actual	Budget	Estimated	Change From
Fund	FundName	Category	Account	Description	2018	2019	2020	Prior Year
<b>900</b>	<b>School General Fund</b>	<b>Interest &amp; Rent</b>	9431502010	Rental of General Property	904,763	1,294,000	1,294,000	0.0%
		<b>Interest &amp; Rent Total</b>			<b>904,763</b>	<b>1,294,000</b>	<b>1,294,000</b>	<b>0.0%</b>
		<b>Charges for Services</b>	9431618060	Tuition-Adult	46,870	263,000	263,000	0.0%
			9431618070	Tuition-Summer	119,950	395,800	395,800	0.0%
			9431618090	Tuition	144,543	80,000	80,000	0.0%
			9431618050	Transportation Fees	46,580	0	0	0.0%
			9431618065	Fee-Gold Card	3,855	0	0	0.0%
			9431618061	ABE Program Local Revenue	7,040	0	0	0.0%
		<b>Charges for Services Total</b>			<b>368,838</b>	<b>738,800</b>	<b>738,800</b>	<b>0.0%</b>
		<b>Miscellaneous</b>	9431899040	Sale of Supplies	22,314	3,000	3,000	0.0%
			9431899045	Sale of Service Printing	178,929	198,000	198,000	0.0%
			9431899080	Sale of Equipment	108,885	55,000	55,000	0.0%
			9431899110	Recoveries and Rebates	806,700	558,135	558,135	0.0%
			9431899120	Insurance Claims	434,469	40,000	40,000	0.0%
		<b>Miscellaneous Total</b>			<b>1,551,296</b>	<b>854,135</b>	<b>854,135</b>	<b>0.0%</b>
		<b>State Categorical Aid-Other</b>	9432410010	State Sales Tax Receipts	44,255,465	44,833,999	47,889,246	6.8%
			9432410020	Basic School Aid	117,890,417	124,428,484	122,966,796	-1.2%
			9432410070	Gifted and Talented-SOQ	1,247,531	1,270,712	1,277,905	0.6%
			9432410080	Remedial Education-SOQ	3,014,866	3,008,216	3,025,244	0.6%
			9432410085	Remedial Summer	953,576	970,910	994,673	2.4%
			9432410100	State Supplemental Payments	1,166,241	0	7,964,390	100.0%
			9432410120	Special Education-SOQ	23,444,545	23,953,858	23,842,928	-0.5%
			9432410140	Textbook Payments	2,853,207	2,611,184	2,625,964	0.6%
			9432410170	Vocational SOQ	2,117,365	1,781,828	1,848,141	3.7%
			9432410210	Social Security	7,147,312	7,287,145	7,380,552	1.3%
			9432410228	Early Reading Intervention	452,025	460,130	455,769	-0.9%
			9432410230	VRS Retirement	16,425,824	16,078,398	16,299,806	1.4%
			9432410233	Lottery	7,130,939	8,750,808	9,626,014	10.0%
			9432410265	At Risk	1,919,955	2,469,485	3,003,704	21.6%
			9432410275	K-3 Primary Class Size	3,527,920	3,931,854	3,864,862	-1.7%
			9432410291	Mentor Teacher	14,685	14,685	21,874	49.0%
			9432410299	English Second Language	586,907	617,983	563,559	-8.8%
			9432410405	SOL Algebra Readiness	387,955	440,906	445,008	0.9%
			9432410600	Miscellaneous State	175,947	0	0	0.0%
			9432410250	Group Life Insurance	493,814	492,725	495,514	0.6%
		<b>State Categorical Aid-Other Total</b>			<b>235,206,496</b>	<b>243,403,310</b>	<b>254,591,949</b>	<b>4.6%</b>
		<b>Federal Government Aid</b>	9433308050	Forest Land Use	29,366	600	600	0.0%
			9433308080	Title III-Impact Aid	3,703,445	3,250,000	3,250,000	0.0%
			9433308350	Medicaid Reimbursement	1,433,591	825,000	825,000	0.0%
		<b>Federal Government Aid Total</b>			<b>5,166,402</b>	<b>4,075,600</b>	<b>4,075,600</b>	<b>0.0%</b>
		<b>School General Fund Total</b>			<b>243,197,795</b>	<b>250,365,845</b>	<b>261,554,484</b>	<b>4.5%</b>
<b>928</b>	<b>School Grants Fun</b>	<b>Miscellaneous</b>	9431899147	Sloane Piano Fund Grant	0	0	0	0.0%
			9431899159	Life Skills Grant - Univ of Co	5,064	0	0	0.0%
			9431899165	Anticipated Grants	0	6,000,000	6,000,000	0.0%
			9431899991	VA Network of Consultants	0	3,000	3,000	0.0%
		<b>Miscellaneous Total</b>			<b>5,064</b>	<b>6,003,000</b>	<b>6,003,000</b>	<b>0.0%</b>
		<b>State Categorical Aid-Other</b>	9432410200	Hospital, Clinics, Detent Home	1,381,484	1,498,038	1,492,435	-0.4%
			9432410203	ISAEP	47,152	49,762	50,131	0.7%
			9432410281	At Risk Four Year Olds	1,446,701	1,446,700	1,446,700	0.0%

Revenue Detail By Fund					Actual	Budget	Estimated	Change From
Fund	FundName	Category	Account	Description	2018	2019	2020	Prior Year
928	School Grants Fun	State Category	9432410295	Spec Ed Jails	94,905	96,250	114,534	19.0%
			9432410293	New Teacher STEM	15,000	24,000	16,000	-33.3%
			9432410294	Career Switcher Teachers	7,065	5,000	5,000	0.0%
			9432410680	School Security Equipment	99,999	0	0	0.0%
			9432410125	Virginia Tiered Systems of Sup	27,340	25,000	34,322	37.3%
			9432410610	Race to GED	44,572	44,572	66,741	49.7%
			9441040500	VPSA Technology Grants	2,373,735	1,720,000	1,720,000	0.0%
			9432410611	General Adult Ed	20,869	20,869	20,869	0.0%
			9432410635	Project Graduation	24,343	33,710	34,444	2.2%
			9432410690	Middle School Teacher Corps	17,500	10,000	10,000	0.0%
		<b>State Category</b>	<b>Aid-Other Total</b>		<b>5,600,666</b>	<b>4,973,901</b>	<b>5,011,176</b>	<b>0.7%</b>
		<b>Federal</b>						
		<b>Government Aid</b>	9433308010	Basic Adult Education	178,877	174,128	182,030	4.5%
			9433308025	Title I Part D Remedial Materials	1,293	1,000	5,000	400.0%
			9433308160	Title VIB-Special Education	7,883,039	9,715,047	9,218,106	-5.1%
			9433308220	Carl Perkins Voc Ed Federal	781,293	517,884	560,993	8.3%
			9433308340	Title III-Limited Eng Prof	119,207	121,464	90,371	-25.6%
			9433308240	Title II	85,666	125,976	149,745	18.9%
			9433308020	Title I	6,822,514	7,053,810	7,021,325	-0.5%
			9433308290	Preschool	199,136	242,698	225,646	-7.0%
			9433308169	DoDEA Grant	114,418	48,900	0	-100.0%
			9433308260	Safe Routes to Schools Coordin	55,506	61,500	59,000	-4.1%
			9433308159	Co-Teaching Demo Sites - WBM	9,997	5,000	0	-100.0%
			9433308163	PRC Parent Info	18,487	8,000	10,000	25.0%
			9433308166	Co-Teaching Demo Sites	7,500	5,000	6,500	30.0%
			9433308222	DODEA Algebra	157,450	298,023	396,416	33.0%
			9433308341	LEP Immigrant & Youth Grant	252	0	9,510	100.0%
			9433308370	Reading Specialist	1,293	0	0	0.0%
			9433308430	Class Size Reduction	753,885	907,419	964,427	6.3%
			9433308040	Title IV A-Student Support	53,040	0	878,732	100.0%
		<b>Federal Government Aid Total</b>			<b>17,242,854</b>	<b>19,285,849</b>	<b>19,777,801</b>	<b>2.6%</b>
	<b>School Grants Fund Total</b>				<b>22,848,584</b>	<b>30,262,750</b>	<b>30,791,977</b>	<b>1.7%</b>
940	School-Textbook	Interest & Rent	9415010100	Interest Income	74,302	15,000	15,000	0.0%
		<b>Interest &amp; Rent Total</b>			<b>74,302</b>	<b>15,000</b>	<b>15,000</b>	<b>0.0%</b>
		<b>Charges for Services</b>	9431618030	Sale and Rental of Textbooks	0	0	0	0.0%
			9431618035	Lost and Damaged Textbooks	9,666	15,000	15,000	0.0%
		<b>Charges for Services Total</b>			<b>9,666</b>	<b>15,000</b>	<b>15,000</b>	<b>0.0%</b>
	<b>School-Textbook Total</b>				<b>83,969</b>	<b>30,000</b>	<b>30,000</b>	<b>0.0%</b>
941	School-Food Servi	Interest & Rent	9415010100	Interest Income	67,054	25,000	68,000	172.0%
		<b>Interest &amp; Rent Total</b>			<b>67,054</b>	<b>25,000</b>	<b>68,000</b>	<b>172.0%</b>
		<b>Charges for Services</b>	9431618040	School Food Serv Local	3,653,133	4,108,209	4,148,213	1.0%
			9431618045	School Food Serv Misc	3,623	4,000	1,000	-75.0%
			9431618046	School Nutrition Serv Catering	22,413	22,000	24,000	9.1%
		<b>Charges for Services Total</b>			<b>3,679,169</b>	<b>4,134,209</b>	<b>4,173,213</b>	<b>0.9%</b>
		<b>Miscellaneous</b>	9431899110	Recoveries and Rebates	11,463	13,000	10,000	-23.1%
		<b>Miscellaneous Total</b>			<b>11,463</b>	<b>13,000</b>	<b>10,000</b>	<b>-23.1%</b>
		<b>State Category</b>						
		<b>Aid-Other</b>	9432410150	School Food Serv State	331,051	386,202	373,543	-3.3%
		<b>State Category</b>	<b>Aid-Other Total</b>		<b>331,051</b>	<b>386,202</b>	<b>373,543</b>	<b>-3.3%</b>
		<b>Federal</b>						
		<b>Government Aid</b>	9433308090	School Breakfast Program	2,449,606	2,287,531	2,246,869	-1.8%
			9433308100	School Lunch Program	5,788,138	5,956,516	5,980,342	0.4%
			9433308102	Summer Food Services	0	293,340	182,646	-37.7%

## Revenue Budget Detail

Revenue Detail By Fund					Actual	Budget	Estimated	Change From
Fund	FundName	Category	Account	Description	2018	2019	2020	Prior Year
941	School-Food Servi	Federal	9433308105	SNS School Supper Program	0	110,000	83,827	-23.8%
		<b>Federal Government Aid Total</b>			<b>8,237,744</b>	<b>8,647,387</b>	<b>8,493,684</b>	<b>-1.8%</b>
	<b>School-Food Services Total</b>				<b>12,326,481</b>	<b>13,205,798</b>	<b>13,118,440</b>	<b>-0.7%</b>
942	School-Cell Tower	Miscellaneous	9431899110	Recoveries and Rebates	0	0	0	0.0%
			9431899153	Cell Tower	150,567	100,000	100,000	0.0%
			9431899160	Energy & Recycling	232,661	100,000	200,000	100.0%
		<b>Miscellaneous Total</b>			<b>383,229</b>	<b>200,000</b>	<b>300,000</b>	<b>50.0%</b>
	<b>School-Cell Tower Total</b>				<b>383,229</b>	<b>200,000</b>	<b>300,000</b>	<b>50.0%</b>
<b>Grand Total</b>					<b>278,840,058</b>	<b>294,064,393</b>	<b>305,794,901</b>	<b>4.0%</b>

## Glossary of Budget and Finance Terms

**Accrual Basis of Accounting:** Generally accepted method of accounting whereby revenue is recognized as it is earned and expenditures are recognized as they are incurred. The recognition of revenue and expenditures does not necessarily occur in the same year or period in which the related cash is received or disbursed. The accrual basis of accounting is required for reporting of financial information. For most governmental functions, a modified accrual basis of accounting is used (defined later).

**ADA:** Americans with Disabilities Act, which is the federal legislation, requiring all public buildings to be handicap accessible.

**Adjusted Budget:** The adopted budget, as amended by the City Council, is adjusted for organizational shifts in programmatic or functional responsibilities in order to insure comparability between years.

**Amended Budget:** The Adopted Budget as formally adjusted by the City Council.

**Annual Grant:** A grant that is awarded annually, regardless of the specific grant period (e.g. city fiscal year, federal fiscal year, or calendar year).

**Appropriation:** An authorization made by the City Council that allows officials to incur obligations and expend government resources. Operating appropriations are for specific dollar amounts and expire at the end of each fiscal year (June 30th).

**Appropriation Ordinance:** The official legislation of City Council establishing the legal authority for the City officials to expend funds. The appropriations ordinance is approved in May for the year starting in July. The appropriations ordinance may be amended by Council during the year as necessary.

**Assessed Valuation:** The estimated dollar value placed upon real and personal property by the chief appraiser of the appraisal district as the basis for levying property taxes.

**Assets:** Property owned by the City which has book or appraised monetary value.

**Bad Debt Expense:** An expenditure incurred when a buyer of goods or services fails to pay. Since revenue is recognized as earned under the accrual basis of accounting, an expenditure is recognized for accounts that are uncollectible. Used primarily by the enterprise funds.

**Balanced Budget:** A financial plan where use of resources for operating expenditures for a specified time period does not exceed available resources.

**Base Budget:** On-going expense for personnel, contractual services, materials and supplies, and the replacement of supplies and equipment required to maintain service levels previously authorized by the City Council.

**BOCA:** United States (Building Officials and Code Administrators) Code.

## Glossary of Budget and Finance Terms

**Budget (Operating):** A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period (typically a fiscal year). The term “Approved Budget” is often used to denote the City Council officially Approved Budget under which the City and its departments operate.

**Budget Document:** The official written statement prepared by the Budget office and supporting staff which presents the Budget as proposed by the City Manager and/or approved by the City Council.

**Budget Message:** A general discussion of the Proposed Budget presented in writing as a part of the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

**CAFR:** Comprehensive Annual Financial Report includes audited financial statements and related financial information of the City as of the end of the fiscal year.

**Capital Assets (fixed assets):** Assets of significant value and having a useful life of several years.

**Capital Budget:** The first year of the five-year Capital Improvement Program (see below) that is appropriated by City Council.

**Capital Improvement Program (CIP):** A plan for capital projects for a period of five (5) years that schedules the financing and acquisition of major municipal facilities, including roads, school and municipal buildings, and water and sewer lines. The CIP identifies planned projects along with the estimated costs, beginning and completion dates, the method of financing, and the estimated operational cost for completed projects.

**Capital Outlays:** Expenditures for the acquisition of capital assets that includes the cost of land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment.

**Capital Projects:** Projects that include the purchase or construction of capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

**CBPA:** Chesapeake Bay Preservation Act, a state statute for the protection and restoration of the Chesapeake Bay and its tributaries.

**Charges for Services:** Fees the city charges users of government services, including the sale of water and sewer service, recreational fees, court costs, and library fines.

**Charter:** The legal document approved by the General Assembly of the Commonwealth of Virginia that established the City and enumerates its authority.

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures.

**Contractual Services:** Services acquired on a fee basis or a fixed time contract basis from outside sources (usually private businesses). Also referred to as purchased services.

## Glossary of Budget and Finance Terms

**DCJS:** Department of Criminal Justice Services is a State agency supporting courts and related agencies.

**Debt Service:** Payment of interest and principal to holders of the City's debt instruments along with fees paid to bond trustees. The city's budget includes provisions for both annual interest and principal payments that are required for all outstanding municipal bonds.

**Deficit:** 1.) The excess of an entity's or fund's liabilities over its assets (See Fund Balance).  
2.) The excess of expenditures or expenses over revenues during a single accounting period.

**Depreciation Expense:** An allocation of the cost of capital investments (buildings, vehicles, and equipment) over the useful lives of the related assets. The annual operating budget includes the cost to acquire capital assets that are planned for the year and, therefore, does not include depreciation expenses.

**DEQ:** Virginia Department of Environmental Quality.

**DMH-ID-SAS:** The Commonwealth of Virginia Department of Mental Health, Intellectual Disability and Substance Abuse Services which is the parent organization to the Chesapeake Integrated Behavioral Healthcare department.

**DMV:** Division of Motor Vehicles, a federal agency responsible for administering the registration of vehicles.

**Economic Development Investment Program:** The city offers incentives based on job creation, wages and company investment. The program offers economic development grants to qualifying companies seeking either to locate a new facility or to expand an existing operation within the city. The program is geared toward targeted industries that are technologically innovative, provide a strong potential for sustained growth, offer high quality jobs for their employees and help maintain the city's diverse economy.

**Employee Benefits:** Job-related benefits provided for employees as part of their total compensation, including, the employer's portion of FICA, retirement benefits, insurance (health, life, and dental), and employee allowances (e.g., clothing allowances and cell phone stipends).

**EMS:** Emergency Medical Service, a part of the Fire Department providing emergency rescue services.

**Encumbrances:** Obligations or commitments, typically in form of purchase orders or contracts, that commit current appropriations to the future delivery of goods and services.

**Enterprise Fund:** Public Utilities are examples of enterprise funds. Separate financial accounting used for government operations that are financed and operated in a manner similar to business enterprises. Also known as proprietary funds.

**EPA:** The federal Environmental Protection Agency that enforces environmental regulations.

## Glossary of Budget and Finance Terms

**Expenditures:** Expenditures represent the cost of goods or services received by the city. Expenditures reduce net financial resources.

**FICA:** Federal Insurance Contributions Act, a payroll expenditure for the employer's share of social security and Medicare taxes as required by the act.

**Fines and Forfeitures:** A broad range of payments received for violations of local government ordinances. Examples include fines collected by the courts for violation of city ordinances, illegal parking, and violations of the Chesapeake Bay Preservation Act.

**Fiscal Year (FY):** The twelve (12) month period for which funds are budgeted and expensed. For the City of Chesapeake, the fiscal year begins July 1st and ends the following June 30th.

**Full-Time Equivalents (FTE):** Full-time, part-time, and temporary positions are stated as full-time equivalent positions. FTE's are computed by dividing the total number of hours worked by 2,080 (the annual hours of each full-time employee). An employee that works 20 hours each week is considered 0.5 FTE.

**Full-Time Position:** Generally, a position is employed 40 hours per week for 52 weeks. For firefighters, a full-time position averages 56 hours each week.

**Function:** A segment of the city's accounting structure that identifies the type of service or activity provided by a department. Examples from the Police Department include administration, operations, investigations, and law enforcement training. The city's financial system collects costs by fund, department, function and account. In Chesapeake's financial system, function is also referred to as program.

**Fund:** A separate self-balancing set of accounts that include assets, liabilities, equity, expenditures, and revenues of a significant division of city government. Separate funds are maintained for functions that are independent or which require the separation of fiscal resources from the general government activities.

**Fund Balance:** The excess of a fund's assets over its liabilities. Fund balances result from collecting more revenue than was expended. A negative fund balance is sometimes called a deficit. For enterprise and internal service funds, the fund balance is a part of net assets. Fund balances may only be spent with approval by City Council.

**GAAP:** Generally Accepted Accounting Principles are a common set of accounting principles, standards and procedures that are used in reporting financial information. GAAP are a combination of authoritative standards (set by policy boards) and commonly accepted methods of recording and reporting financial transactions.

**GASB:** Government Accounting Standards Board is the organization that formulates accounting standards for governmental units.

## Glossary of Budget and Finance Terms

**General Fund:** The major fund in most governments which accounts for all activities not included in other funds. Practically all city activities and functions funded with taxes are reported in the General Fund. Examples include governance, public safety, libraries, and recreational activities. Functions that have significant funding from non-tax sources or with separate governance are not part of the General Fund. Non-general fund activities include water and sewer services, Human Services, and educational services.

**General Fund Supported Activities:** Functions which receive support from the General Fund through inter-fund transfers of resources, but which also have significant revenues from other sources such as grants, fees or other governmental entities. Examples include Human Services and educational services.

**General Obligation Bonds:** When the city pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (G.O.) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

**GIS:** Geographical Information System which is a City-wide computerized mapping program.

**Governmental Funds:** Funds generally used to account for tax-supported activities, including the general fund, special revenue funds, the debt service fund, and the capital projects fund.

**HIPAA:** Health Insurance Portability and Accountability Act of 1996.

**HVAC:** Heating, ventilating and air conditioning; the system or systems that condition air in a building.

**HUD:** The Federal Housing and Urban Development agency that awards the grant funding to the City for housing and urban development projects.

**Intergovernmental Grant:** A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal Governments. Grants are usually made for specified purposes.

**Internal Service Fund:** Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the city, or to other governments, on a cost-reimbursement basis. Includes Information Technology, Risk Management and Central Fleet funds.

**Lock Box:** Designated capital reserve with recurring contributions or designations for city and school infrastructure needs. Funds can be used for cash payments or to pay debt service for specified city and schools projects. Separate lockboxes are maintained for the city and the school board.

**MH:** Mental Health Services, a division of Chesapeake Integrated Behavioral Healthcare.

**Modified Accrual Accounting:** A basis of accounting that is more similar to the accrual basis of accounting than to the cash basis and is used for governmental funds. Under modified accrual accounting, revenue and expenditures are recognized when they are both measurable and available. Typically, revenue and expenditures are recognized in the year the transaction occurs if the receipt or

## Glossary of Budget and Finance Terms

disbursal of cash occurs within 45 days of year end. Note that for budgetary reporting, encumbrances are recognized as a reduction in resource in the year the commitment is established.

**Municipal Bonds:** Debt obligations issued by the city, the proceeds of which are used for the acquisition or construction of municipal facilities, schools, roads and streets, water and sewer systems, and many other projects for the public good. The operating budget includes expected principal and interest payments required for all outstanding municipal bonds.

**N/A:** Information is “not available.”

**Objectives:** Statements about a department’s annual level of activity and define how goals will be achieved. Objectives are measurable and time bound activities that ensure departments to reach their goals.

**Object of Expenditure:** Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include:

- Personnel services include employee salaries, wages and other compensation along with benefits paid to or on behalf of employees.
- Purchased or contractual services (private vendors, public authorities or other governmental entities).
- Materials and supplies needed to deliver out government services.
- Capital outlays include goods and equipment that have an expected useful life of more than one year.

**OPEB:** Other Post-Employment Benefits include all benefits made available to retirees other than pension benefits. Chesapeake provides health and dental benefits to eligible retirees until they are eligible for Medicare.

**Operating Funds:** Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

**Pay-As-You-Go:** Also known as pay-go, a method of financing capital projects with available cash resources rather than borrowing. Smaller projects are often funded exclusively with pay-go cash while larger projects typically include pay-go financing, debt financing, or a combination of the two.

**Performance Measures:** Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity. These are developed at the function or program level.

**Personnel Services:** Items of expenditures for salaries and wages paid for services performed by city employees, as well as the incidental fringe benefit costs associated with city employment.

**PM:** Preventative Maintenance, regular inspection and repairs to prevent equipment or building system failure or malfunction.

## Glossary of Budget and Finance Terms

**Proprietary Funds:** These are often referred to as enterprise funds as they function similarly to private enterprises. Activities of proprietary funds are financed entirely from user fees; taxpayers do not support these funds. Chesapeake has three enterprise funds: (1) water and sewer fund, (2) stormwater fund, and (3) toll road fund.

**Purchased Services:** Services acquired on a fee basis or a fixed time contract basis from outside sources (usually private businesses). Also referred to as contractual services.

**Rating:** The credit worthiness of a city as evaluated by independent agencies, with AAA or Aaa being the highest rating.

**Reclassification:** A change in the job title and/or pay range of position whose job responsibilities have been determined by the Director of Human Resources to have evolved to a degree that the present job classification does not accurately reflect the actual duties performed.

**Reserve:** An account used to indicate that a portion of fund equity or balance is legally designated or restricted for a specific purpose, e.g., cash flow reserve.

**Resources:** Total dollars, people, materials and facilities available for use including estimated revenues, fund transfers, and beginning fund balances.

**Revenue:** The income of a government from all sources for payment of public expenses. Revenues include taxes, user fees, license and permit fees, use of money and property, payments from other governmental sources, and grants.

**Revenue Bonds:** Bonds issued by the government which do not pledge the full faith and credit of the jurisdiction but rather are issued with limited liability tied to a revenue stream which is pledged to repay these bonds. Revenue bonds are not included in the debt limit set by City Charter and under state law do not require voter approval. Revenue bonds are typically used to finance capital improvements for water and sewer infrastructure and toll roads.

**SA:** Substance Abuse which is a division of the Chesapeake Integrated Behavioral Healthcare.

**Sewer Utility:** Funding received from sewer usage fees for the Public Utilities Department's operations.

**SOL:** Standards of Learning are curriculum standards developed by Virginia Board of Education under a framework established by the General Assembly. These standards guide curriculum and instruction throughout the Commonwealth are designed to ensure excellence and uniformity across the state.

**SOQ:** Standards of Quality are the education standards established by the Commonwealth that prescribe minimum school staffing (teachers, principals, and other non-instruction staff) and resource levels for all public schools in Virginia. SOQ also define the level of state funding for local schools.

## Glossary of Budget and Finance Terms

**Supplanting:** Substituting one source of funding to augment funding reductions of another agency. Generally, the city avoids supplanting the reductions in federal, state, or privately funded programs with local tax revenues.

**Tax Increment Financing (TIF):** TIFs are a public financing tool that uses the appreciation in real estate values of a designated area to fund capital improvement projects within that area. Chesapeake has two TIF districts: Greenbrier and South Norfolk.

**Tax Levy:** The total amount to be raised by general property taxes for operations and debt service purposes.

**Tax Rate:** The amount of tax levied for on a specific unit of cost (tax per \$100 property value, tax per one dollar retail sales, etc.)

**Tax Rate Limit:** The maximum legal property tax rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes. In Virginia, this is generally established in the State Code.

**User Charges (User Fees):** The payment of a fee for direct receipt of a public service by the party benefiting from the service (also referred to as charges for services).

**VDOT:** Virginia Department of Transportation is the state agency that constructs, operates, and maintains state roads. VDOT also provides funding to localities, including Chesapeake, that assume responsibility for road maintenance.

**VPSA:** Virginia Public School Authority is a state agency that operates several financing programs for public K-12 education. The goals of the VPSA's financing programs are to: provide market access to those communities which do not have ready access; provide low cost financing; and maintain the high credit quality to ensure that the lowest possible interest rates are obtained. Chesapeake school projects requiring debt financing are typically arranged through VPSA.

**VRS:** Virginia Retirement System is the state retirement system for public employees that provides its members with benefits at retirement or upon disability or death. City employees participate in the VRS; funding of the retirement plan is provided by a 5% contribution from employees and contributions from the city. Currently there are four separate plans with differing benefit levels. Employees participating in the hybrid plan may contribute 4% to a defined benefit plan plus at least 1% to a defined contribution plan. All other plans are defined benefit plans.

**Water and Sewer Utility:** The city provides water and sewer services to residents and businesses throughout the developed sections of the Chesapeake. Such services are not available in sparsely populated or rural areas of the city. User fees are charged based on water consumption.