

ECONOMIC, DEMOGRAPHIC AND OTHER FACTORS AFFECTING REVENUES

The revenue budget for the City of Chesapeake consists of over 700 line items representing different sources. More than half of these reside in the General Fund. Local revenues comprise 83% of General Fund, while intergovernmental transfers from state and federal sources make up the other 17% of resources. The amount of revenue from each source is governed by a distinct set of conditions particular to that source. In the case of intergovernmental revenues from state and federal agencies, the policies and budgetary capacity of the respective governments are the key factors. In addition, local conditions such as the size of program-designated populations, staffing formulas and other factors come into play. For enterprise funds, the volume of demand and size of the population served ("market") under a given rate structure are key factors.

The largest revenue component, and the core of the resource base that constitutes the City's ability to provide services, is the local revenue portion of the General Fund. The size of the local population, its employment and income, the level of economic activity within the City, and the growth of invested value in the form of residential and commercial construction, business investment in plant and equipment, and demand for local real property are at the core of the local revenue base. National, State, and Regional economic conditions directly affect the local revenue base by creating demand for goods and services produced in the City, driving investment returns and interest rates, and creating employment opportunities. Lastly, defense spending on military personnel, supplies and contract services continue to play a significant role in the regional economy. Some of these factors are described below.

NATIONAL ECONOMIC OUTLOOK

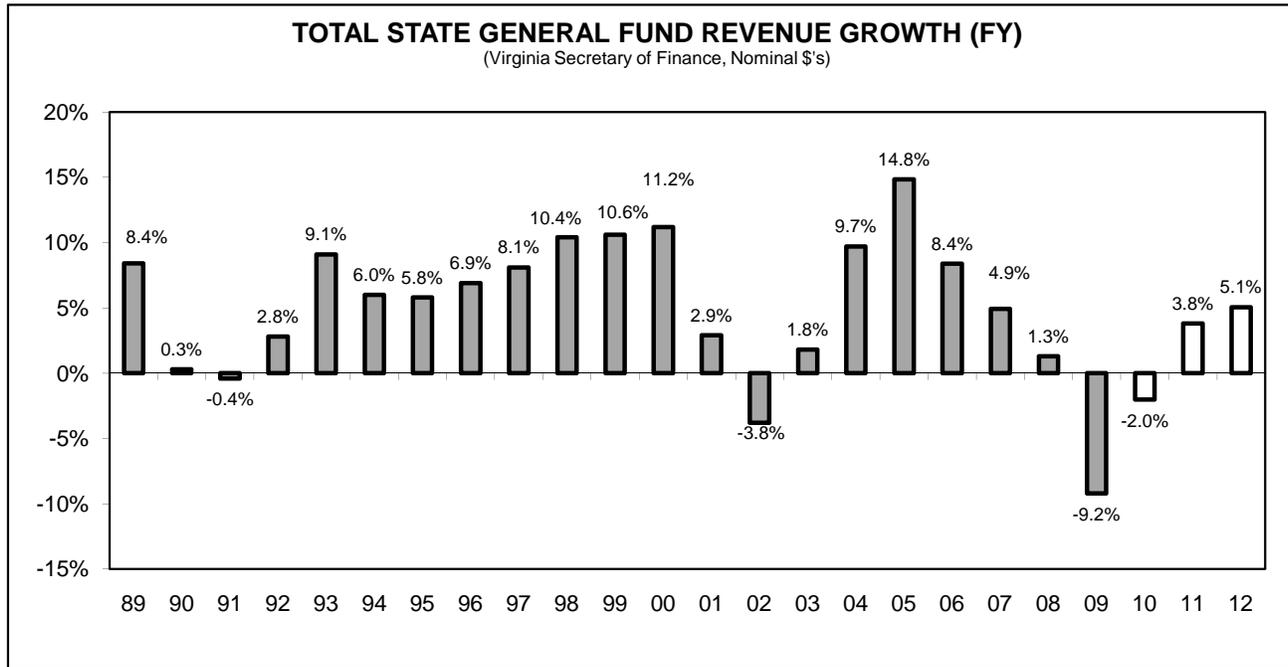
Among the important factors influencing local government revenues from the standpoint of the national economy are growth in the amount of goods and services produced by the nation as a whole as measured by the Gross Domestic Product, growth in employment, the trend in price levels as measured by the urban Consumer Price Index, and interest rates that govern the City's cost of long term capital and the return it earns on its cash reserves ("working capital"). The economic vigor of the nation as a whole also reflects the strength of market demand for much of the non-military goods and services exported by the Hampton Roads region. *The U.S. and many other national economies are just now coming out of a severe recession that began in December of 2007, the result of a correction to a credit and asset value*

Congressional Budget Office Includes Presidents Budget	Economic Forecast for Calendar Years 2010 through 2012				
	Actual		Forecast		
<u>March 2010 Forecast</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Nominal GDP Growth	3.3%	-1.3%	3.2%	2.8%	5.6%
Real GDP Growth	1.1%	-2.5%	2.2%	1.9%	4.4%
Consumer Price Index Change	3.8%	1.7%	1.6%	1.1%	1.2%
Unemployment Rate	5.8%	9.3%	10.1%	9.5%	6.5%
Three-Month Treasury Bill Rate	1.4%	0.1%	0.2%	0.7%	2.9%
Ten-Year Treasury Note Rate	3.7%	3.2%	3.6%	3.9%	4.5%

Philadelphia Federal Reserve Survey of Professional Forecasters	Economic Forecast for Calendar Years 2010 through 2012				
	Actual		Forecast		
<u>Median Forecasts 1st Qtr 2010</u>	<u>2009</u>		<u>2010</u>	<u>2011</u>	<u>2012</u>
Nominal GDP Growth	-1.2%		4.1%	4.7%	N.A.
Real GDP Growth	-2.5%		3.0%	2.9%	3.4%
Consumer Price Index Change	1.1%		1.7%	2.1%	2.3%
Unemployment Rate	9.3%		9.8%	9.2%	8.3%
Three-Month Treasury Bill Rate	0.2%		0.4%	1.7%	3.1%
Ten-Year Treasury Note Rate	3.3%		3.9%	4.5%	4.8%

STATE ECONOMIC OUTLOOK

The most important aspect of economic conditions at the state level is their implications for the budget of the State of Virginia and, thereby, for intergovernmental revenues for local governments. State revenue growth provides opportunity to address key hard infrastructure issues such as roads and bridges, as well as social infrastructure such as education and public safety. Also important is the state's ability to sustain its commitment to funding programs such as road maintenance and the Personal Property Tax Relief Act.



REGIONAL ECONOMIC OUTLOOK

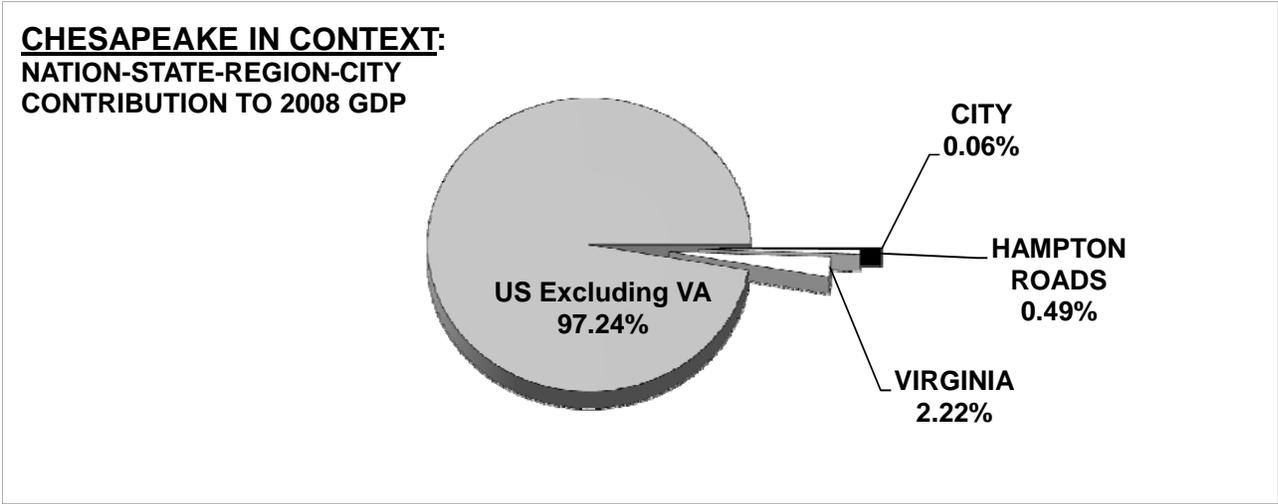
The regional economy is an important component of the local revenue base. The demand for goods and services "exported" out of the region creates employment and income for City residents and businesses in the production of finished goods and services and of goods and services used as inputs to the finished product. Likewise, income earned by residents of Chesapeake and other localities in the region creates a demand for consumer goods and services, including retail sales, provided by Chesapeake businesses. These activities and the associated income generate wealth, investment and property values within the City. *The region and its ports are at or near the bottom of a recession that is cushioned in its severity by Federal defense spending.*

Hampton Roads Regional Forecasts

<u>Component Forecast for Calendar Year 2010</u>	Hampton Roads	January 27, 2010	May 25, 2010
	Planning District	Old Dominion	Old Dominion
	<u>Commission</u>	<u>University</u>	<u>University</u>
Real Gross Regional Product (1996=100)	1.7%	2.4%	2.4%
Civilian Non-Agricultural Employment	0.8%	-0.2%	-1.1%
Unemployment Rate	5.8%	6.8%	7.45%
Taxable Sales	1.6%	1.9%	1.5%
Hotel Revenues	-1.2%	1.2%	-1.4%
General Cargo Tonnage	n.a	6.3%	6.8%
Value Of Single Family Housing Permits	0.0%	7.4%	5.2%
Auto Sales	2.5%	n.a.	n.a.

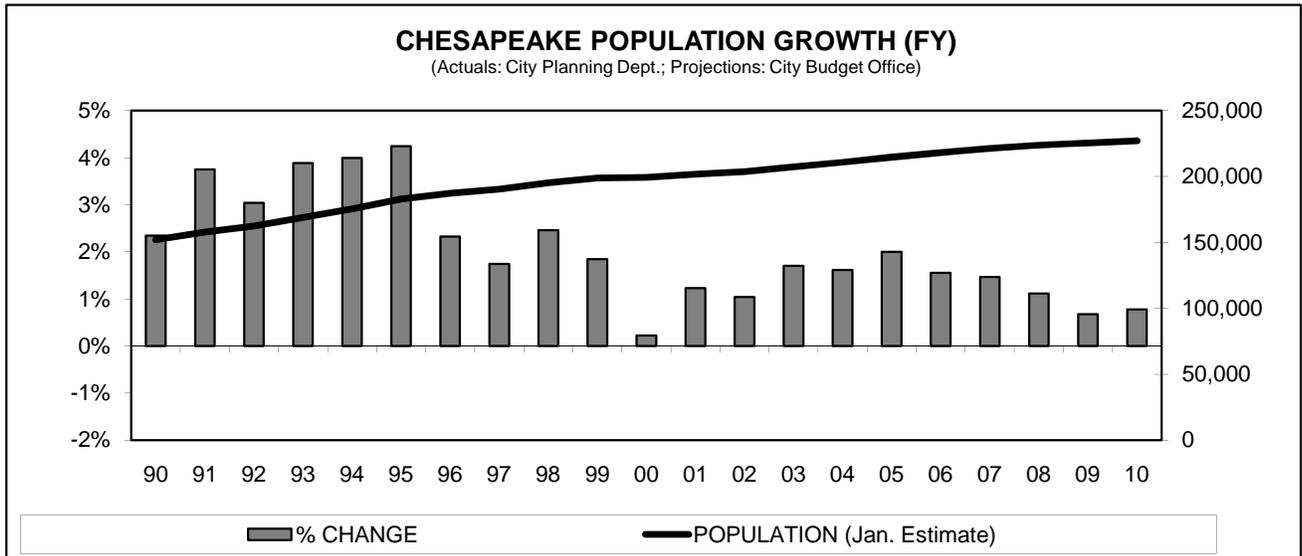
LOCAL ECONOMIC CONDITIONS

Key local economic drivers underlying the City revenue base are population growth, employment, construction, property values, and commercial activity. The rapid growth of the 1990's reflected residential immigration and a construction boom that fueled local revenue growth. In the first decade of the second millenium, Chesapeake will likely experience a deceleration of both population growth and construction, with more infill and commercial development. Also facing the City are the trends of maturing communities: slower revenue growth and maturation of service demands, unmet infrastructure needs and infrastructure maintenance costs.



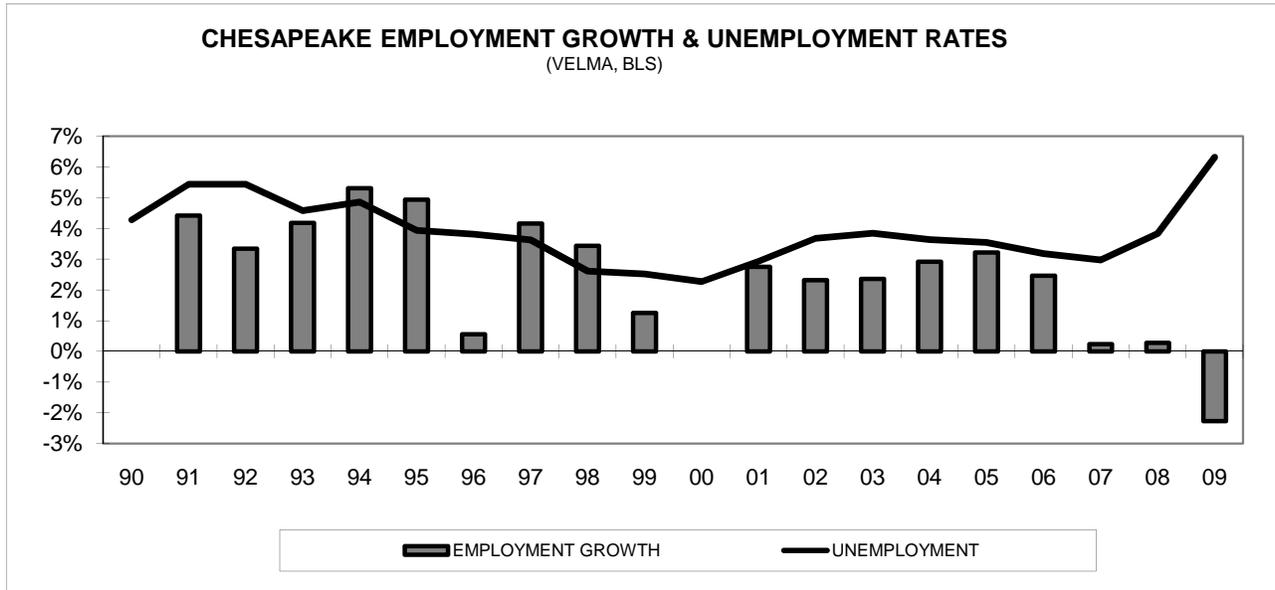
Population

Population is a key driver for both revenues, particularly consumption-driven sources such as restaurant and sales tax, and service demand for roads, schools, public safety and social amenities. The high rate of growth experienced in the 1990's has tapered off to under 1%. The school system is attractive to new households seeking to capitalize the cost of primary and secondary school education by locating in high end residential suburban areas with comparable public schools in lieu of lower cost urban housing and private school education. While population growth increases the tax base, it also increases the demand for infrastructure and municipal service expenditures.



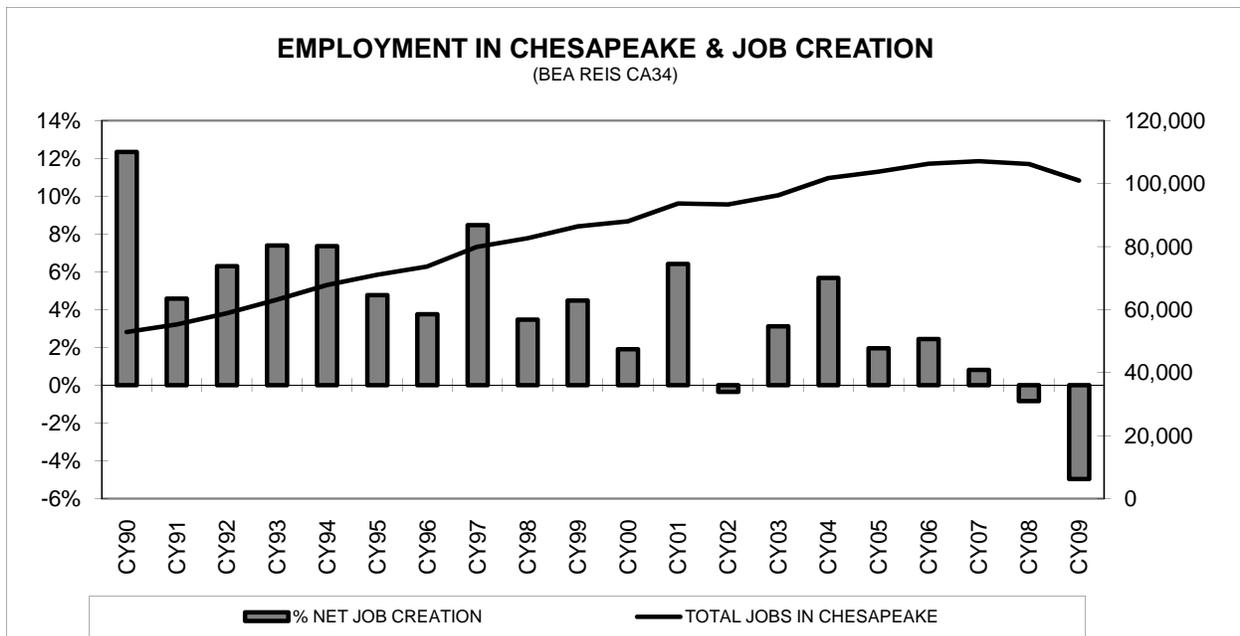
Employment of Residents

The number of income earners residing in the City, employed both locally and outside Chesapeake, grew faster than population during the decade of the 1990's, with a long term trend of decline in unemployment. The year 2000 reflects an adjustment anomaly in data for both population and employment to true up to the U.S. Census. Growth in commercial development translates into increased workday populations and contributes to consumption-related revenue growth. The rise in unemployment and decline in employment in 2008 is expected to accelerate through 2009 and into 2010 due to the economic recession.



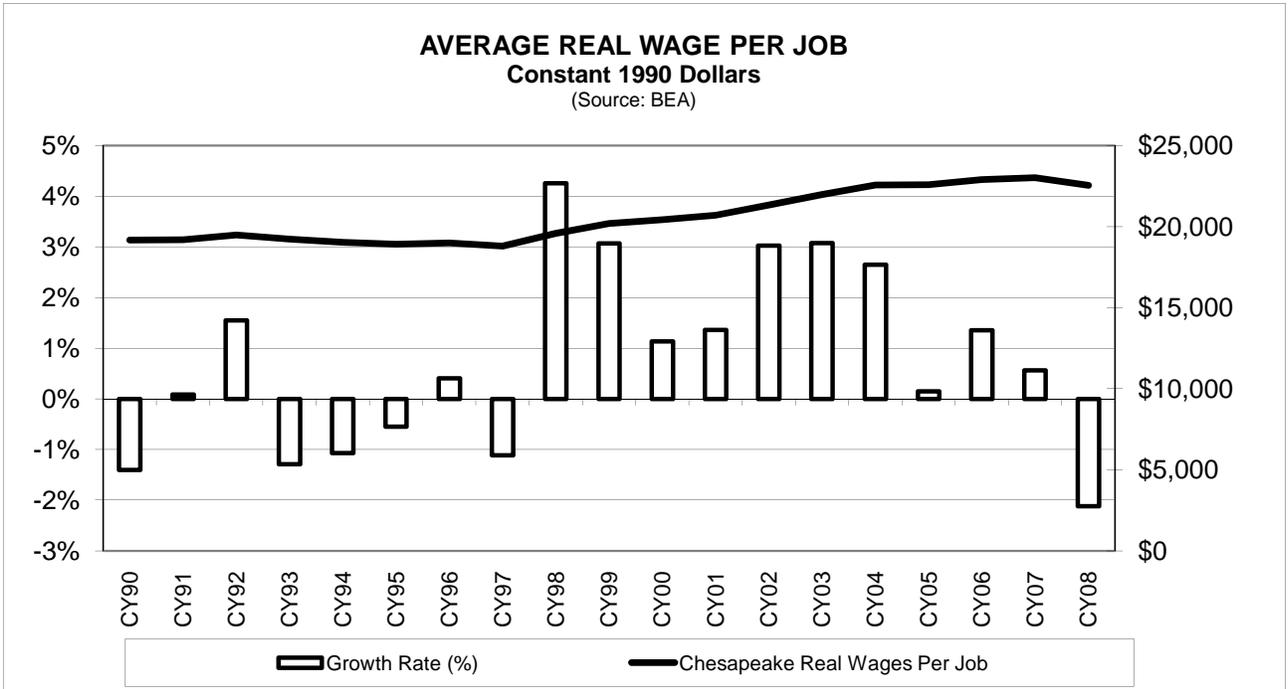
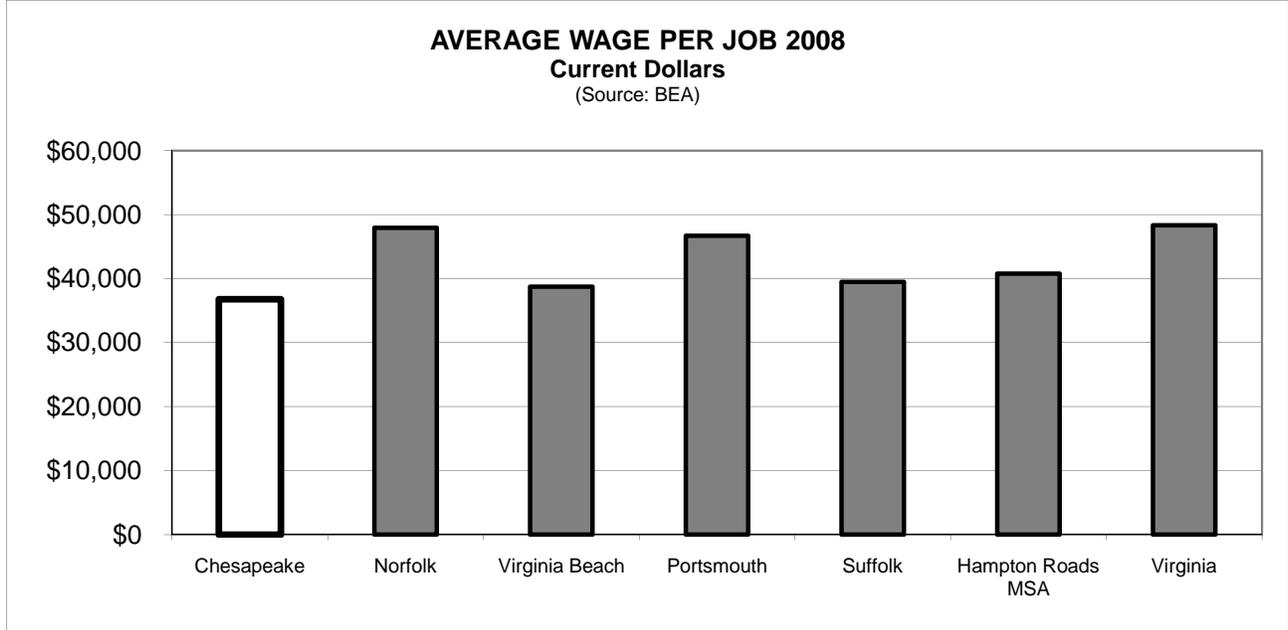
Jobs In Chesapeake

Jobs and wages located in Chesapeake continue to increase as commercial development progresses. While still a net exporter of labor to the region, the gap between the number of employed residents and the number of jobs located in Chesapeake is narrowing.



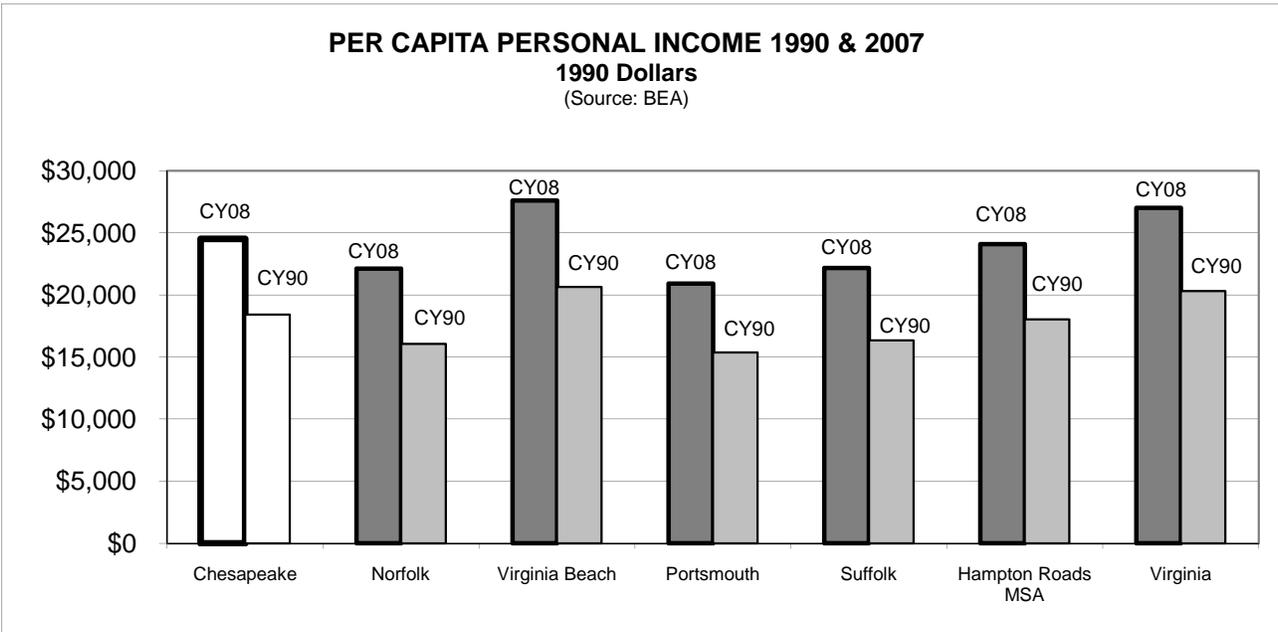
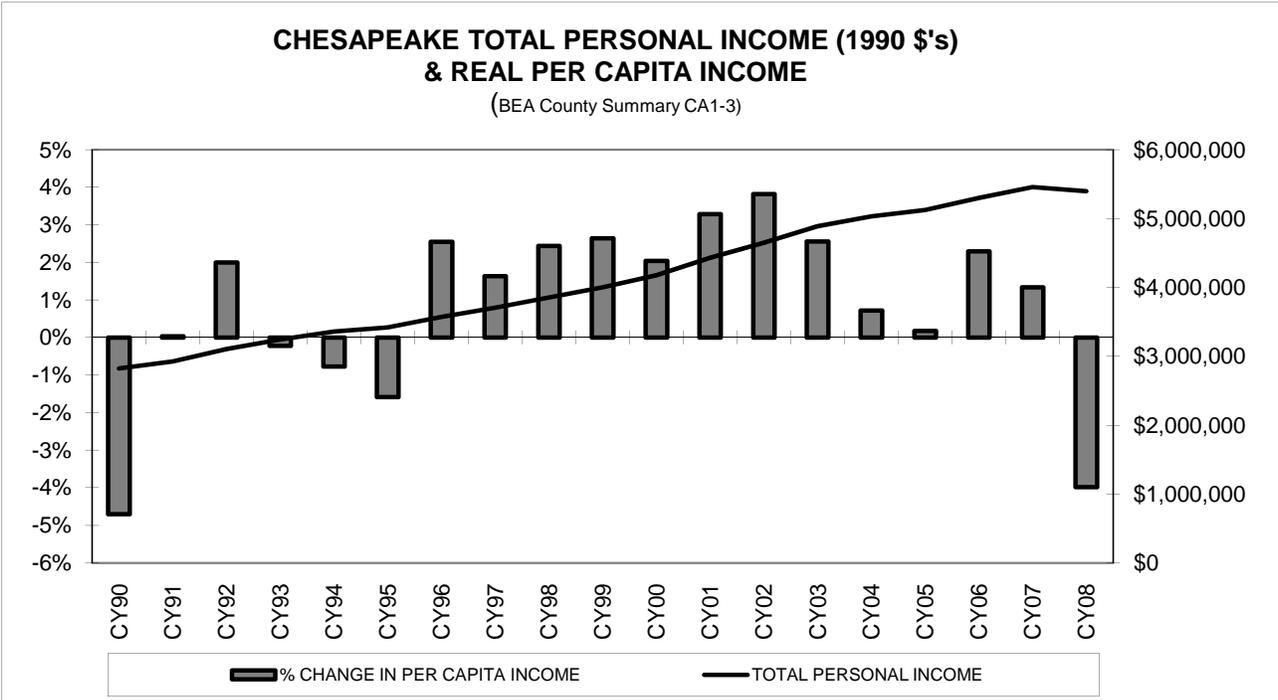
Wages in Chesapeake

Average wages for jobs located in Chesapeake remain below state and regional averages. This is in part due to the concentration of job creation in the service sector.



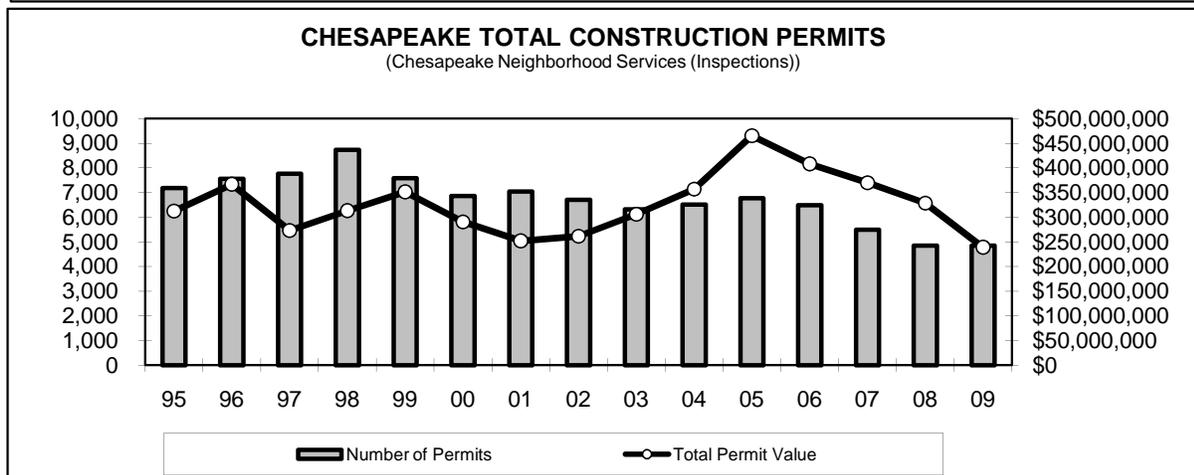
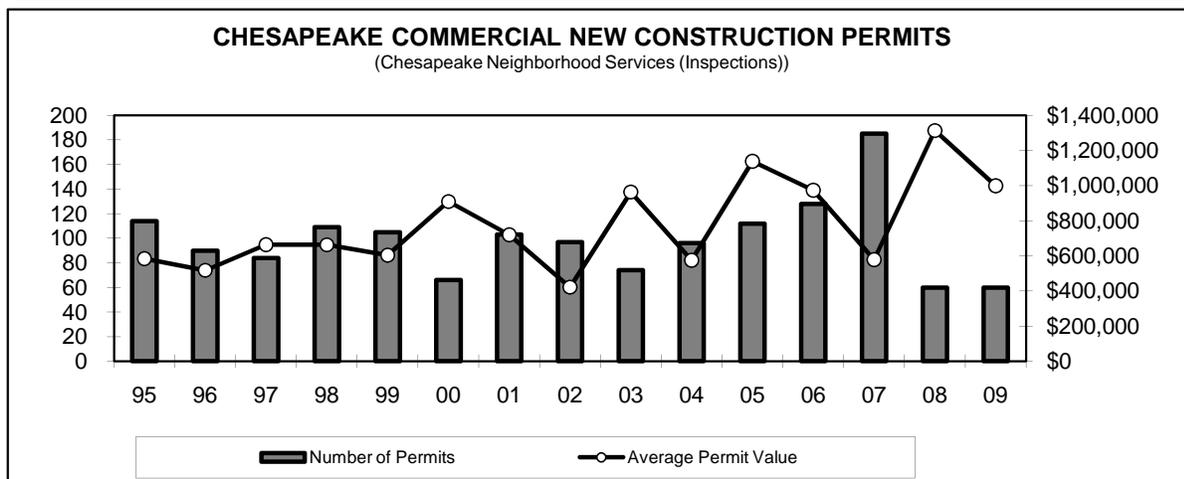
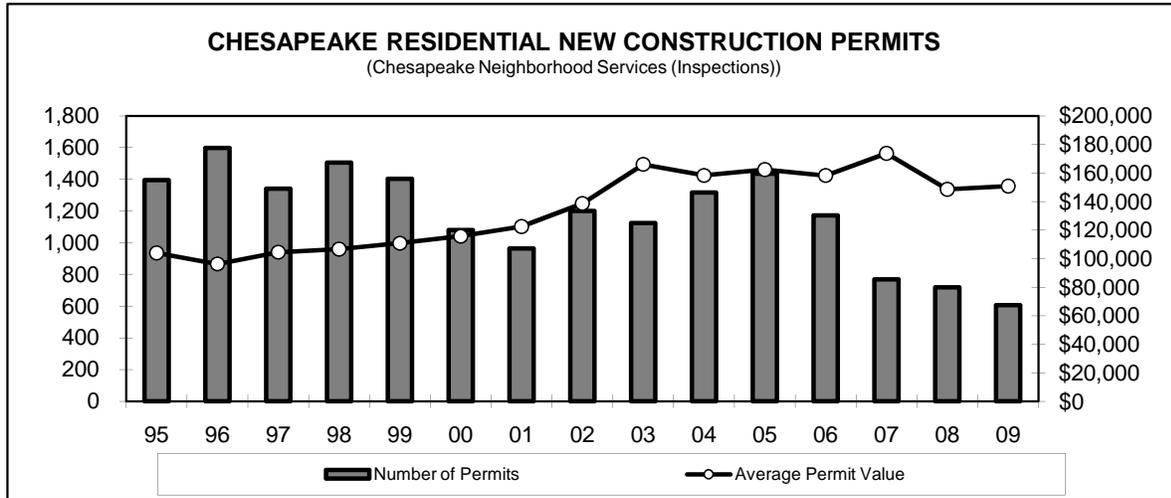
Income of Residents

Closely related to employment is income, another important driver of consumption-related tax revenues. Total personal income adjusted for changes in purchasing power (rising price levels, inflation) continues to rise. The rate of growth on a per capita basis is variable but strongly positive since 1996. Personal income drives wealth and consumption that form the base for local tax revenues. In turn, rising incomes reflect not only better economic opportunities for existing residents, but also immigration of high wage workers buying new homes in the City.

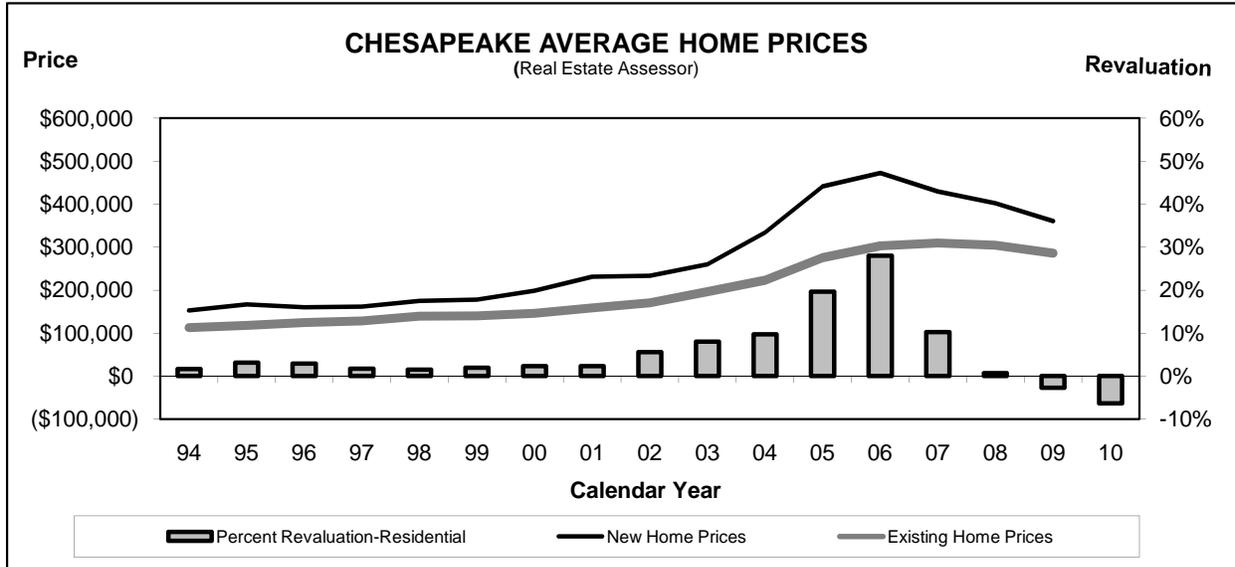


Development

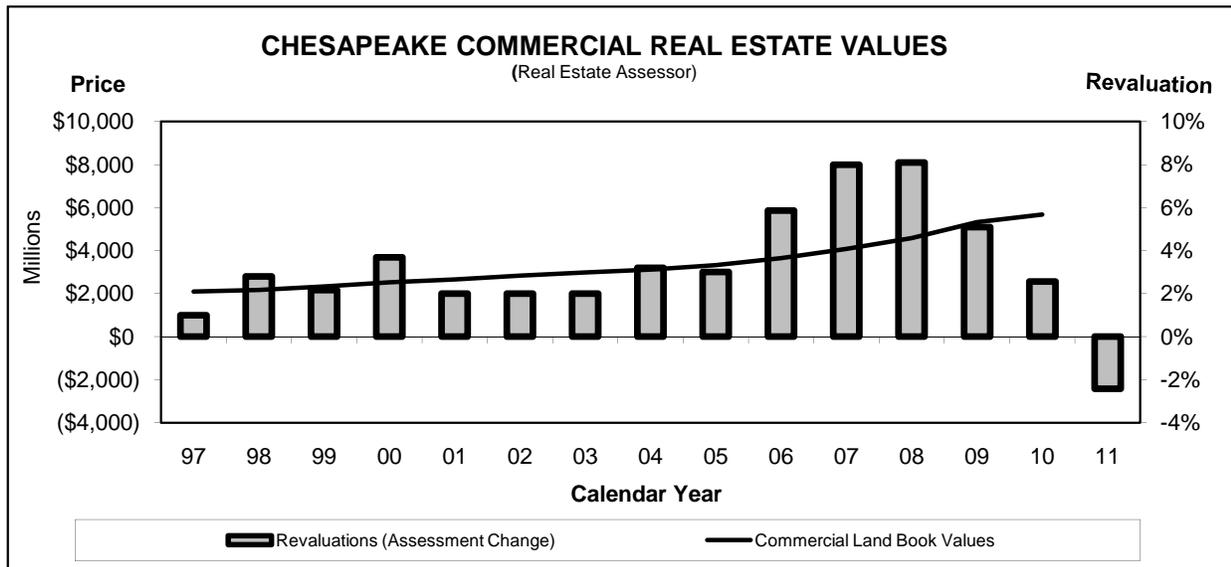
Real Estate taxes make up the largest single component of the General Fund. Growth in assessed values, therefore the tax base, is driven by the market for existing structures, expansions and improvements, and by new construction. In addition, construction activity generates employment and subsidiary economic activity, from building supplies to restaurant meals. Changes in construction activity can, among other effects, affect taxes generated by retail activity, restaurant sales, and business licenses.



The overall average revaluation of real estate (residential and commercial) has been driven largely by the demand for residential property. January revaluations are reflected in the tax bills issued in the following fiscal year (e.g. January 2005 revaluations affect tax bills for July 2005 through June 2006). The pressure on assessments has resulted in reductions in the General Fund component of the tax rate from \$1.24 in FY05 to \$1.21 in FY06, \$1.09 in FY07, and \$1.04 in FY08 - a total reduction of 16.1%.

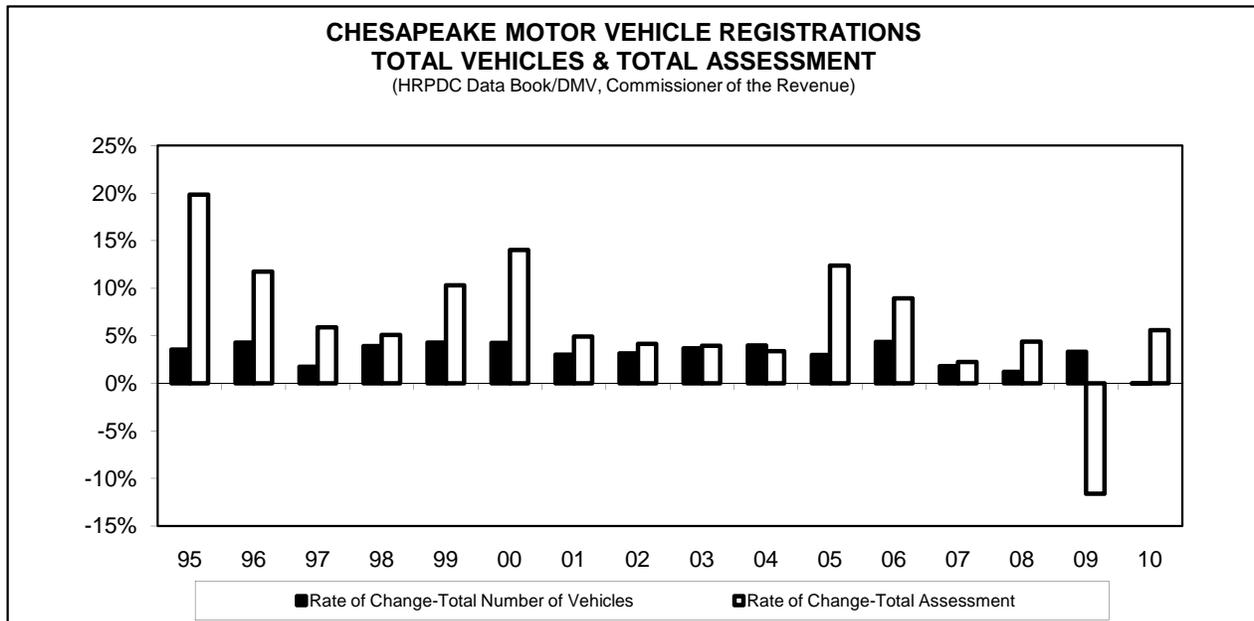
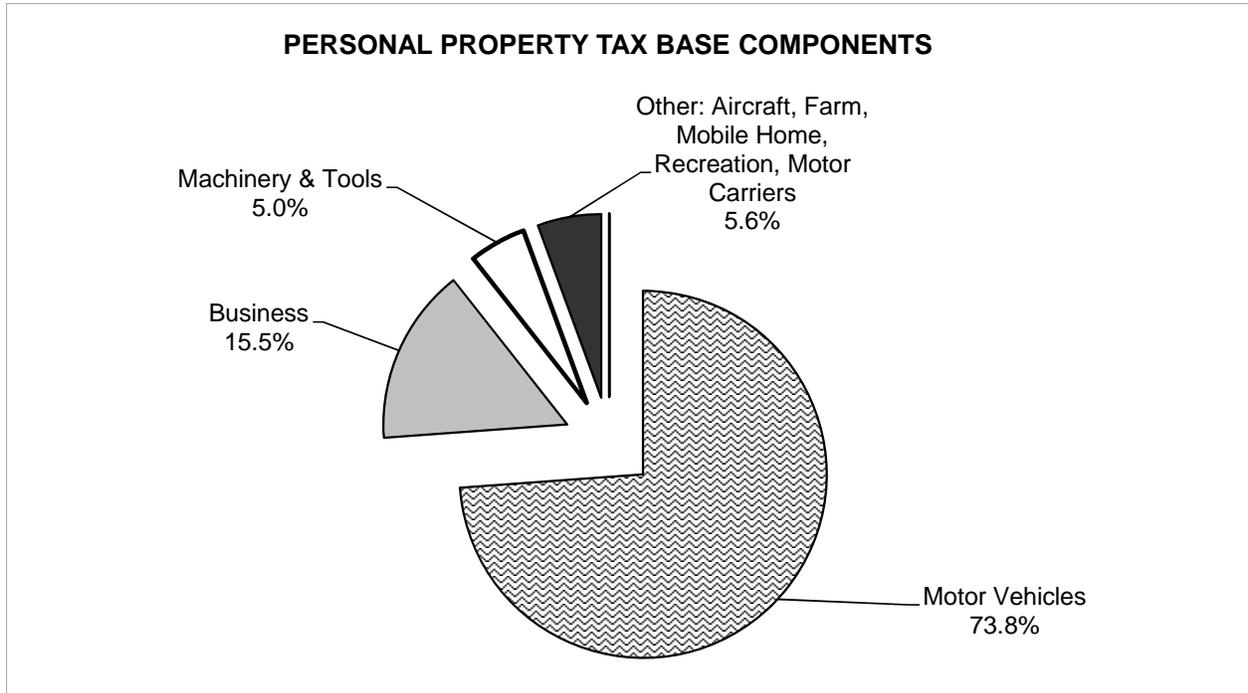


Commercial property includes apartments, offices, retail/restaurant space, and industrial facilities and warehouses. Demand for commercial property also has speculative (investment) and utility (space, market point of access) components. Trends in demand for commercial space can be observed by changes in supply (inventory), occupancy/vacancy rates and average rental rates.



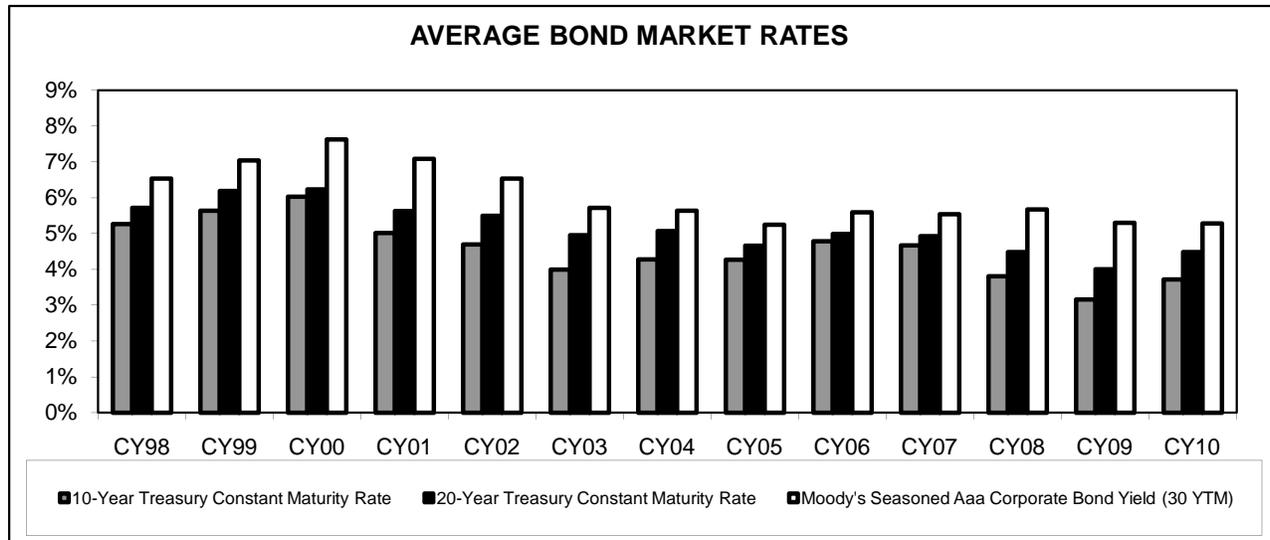
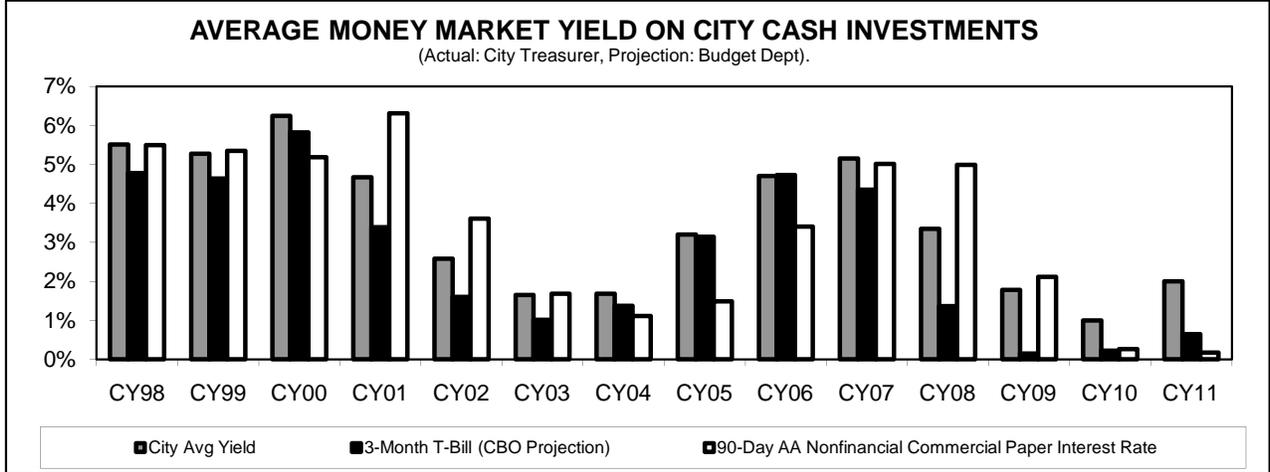
Personal Property

Motor vehicles make up the largest component of Personal Property Tax revenues, and represent the second largest source of local revenues. Growth in assessed values (tax base) is affected by the size and age of the vehicle "fleet", and market prices of new and used vehicles. These factors are in turn influenced by personal income, business activity and development, new and used vehicle prices, fuel prices, interest rates, and population growth. The rates of growth in the tax base are variable for both number of vehicles and assessed values. Vehicles per capita, rising since 1996, is 0.89. Average vehicle value is relatively low at about \$6,730 in 2009.



Interest Rates & Portfolio Yield

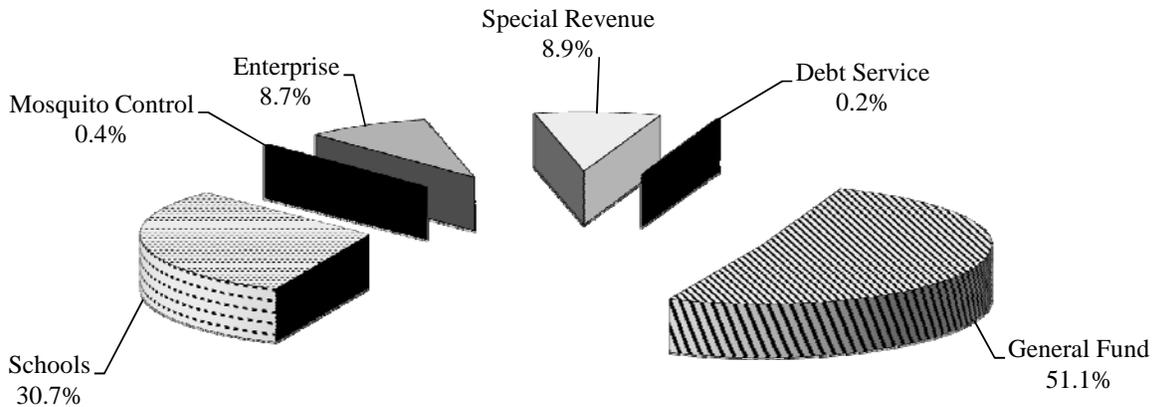
Short term interest rates govern the income from the City's cash portfolio which represents the invested cash portion of working capital and fund balances as well as proceeds from long term debt. Long term interest rates together with the City's financial rating determine the cost of capital for construction and other debt-funded projects.



COMPONENT FUNDS

The budget for the City of Chesapeake is separated into over 30 different funds. The sources of revenue are specified for each fund. These funds can be grouped into one of the six classifications of funds. The pie chart below depicts the budgeted revenues. Interfund transfers such as General Fund support of schools are not reflected in these data.

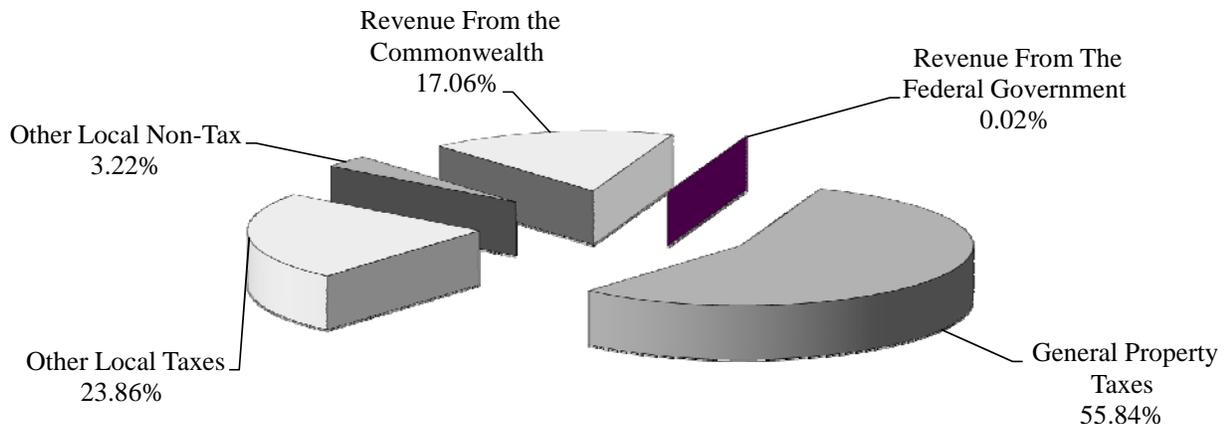
REVENUES BY FUND TYPE



GENERAL FUND REVENUE SOURCES

The revenues for the General Fund are made up of more than 150 specific revenue sources. Each of these revenue sources are accounted for separately and updated when funds are received.

GENERAL FUND SOURCES



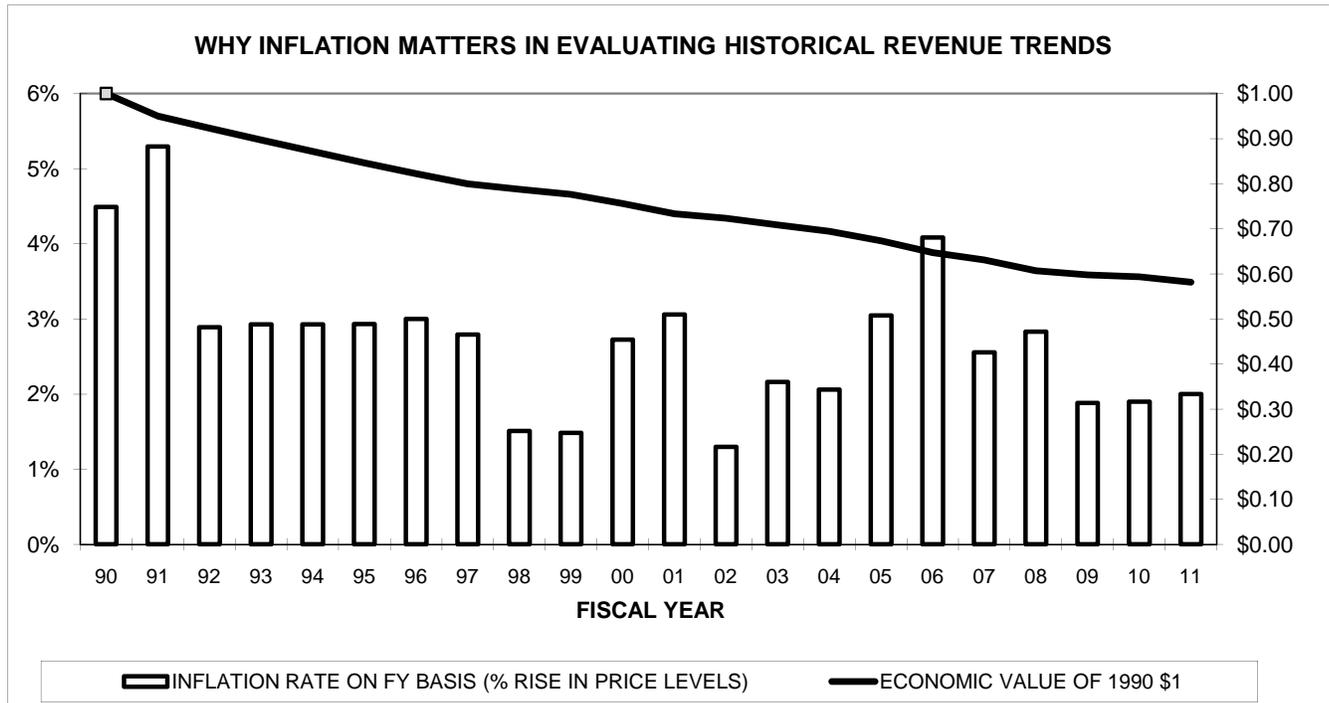
REVENUE BUDGET

DESCRIPTION OF FUNDS

<u>Source</u>	<u>FY 10 Current</u>	<u>FY 11 Approved</u>	<u>Percent Increase</u>
General Property Taxes (Including PPTRA)	\$ 293,477,386	\$ 259,106,798	-11.7%
Other Local Taxes	114,643,605	110,718,449	-3.4%
Permits, Privilege Fees & Licenses	1,794,120	1,850,923	3.2%
Fines and Forfeitures	2,944,000	1,752,000	-40.5%
Use of Money & Property	1,663,815	2,165,015	30.1%
Charges for Services	8,697,687	8,918,813	2.5%
Miscellaneous Revenues	428,368	245,240	-42.8%
Recovered Costs	130,755	0	100.0%
Revenue from the Commonwealth/Noncategorical Aid	36,250,918	35,622,615	-1.7%
Revenue from the Commonwealth/Categorical Aid	45,910,033	43,516,454	-5.2%
Revenue from the Federal Government	96,486	111,485	15.5%
Total General Fund	\$ 506,037,173	\$ 464,007,792	-8.3%

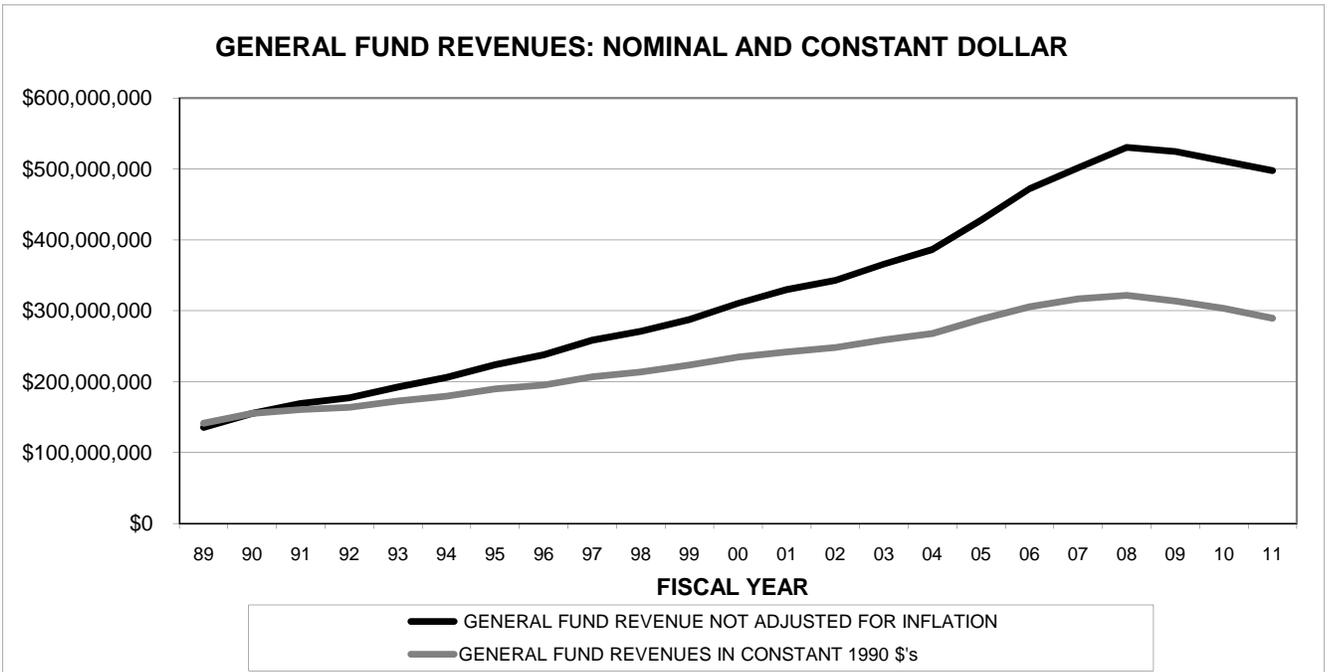
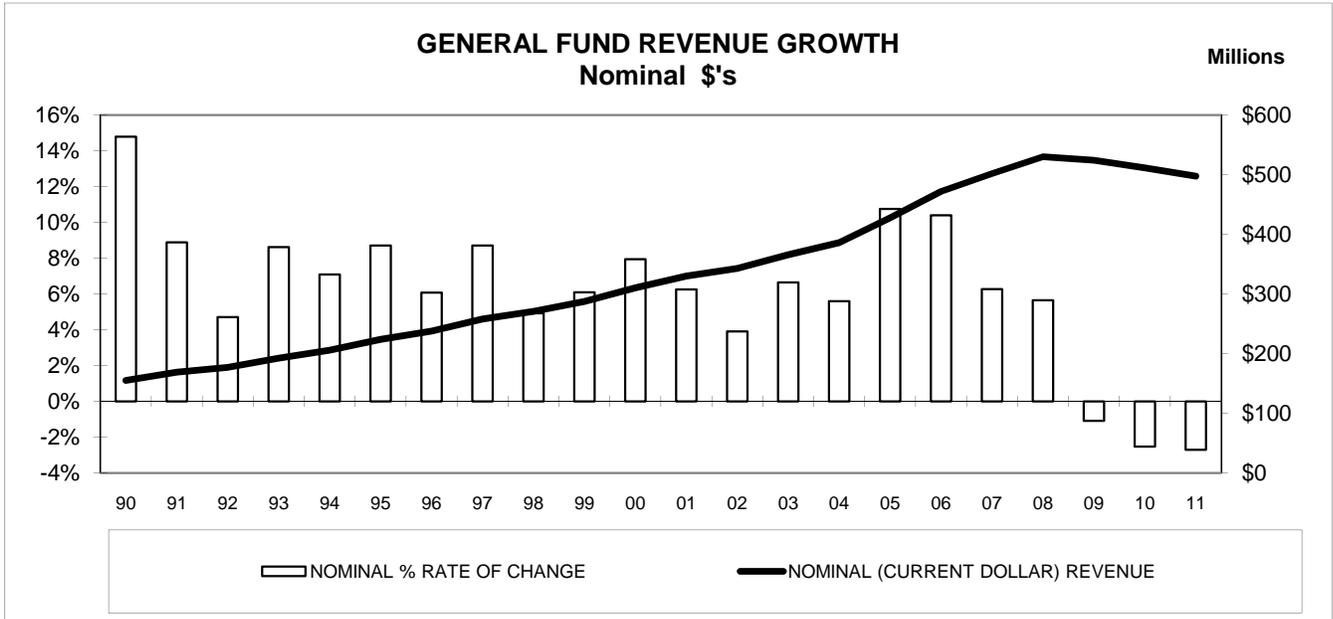
FUND REVENUE TRENDS

The charts in this section show the size of the tax base or revenue collected in current (nominal) dollars, which is to say not adjusted for inflation. The percent annual growth in tax base or revenue collected, respectively, is also shown. Tax base measures the underlying economic activity or value on which the tax or fee is levied. Inflation does affect the comparisons as is shown below in the comparative purchasing power of \$1 across calendar years. This effect should be kept in mind when considering trends.



GENERAL FUND REVENUE DESCRIPTION

The General Fund accounts for the majority of revenues and expenditures of the City. Revenues are derived from property taxes, other local taxes, licenses, permits and fees, fines and forfeitures, use of money and property, charges for services, revenues from the Commonwealth, and revenues from the federal government. Brief descriptions and year-to-year growth trends in the major components are given below. The amounts used are as they were reported in the final, end of year, financial reports. Over the years, various revenues have been moved out of the General Fund and into Special Revenue or Enterprise Funds, and some of these have been moved back into the General Fund after a period of time. Adjustment is made for this. Federal and State disaster relief and development proffers are subtracted as non-recurring events.

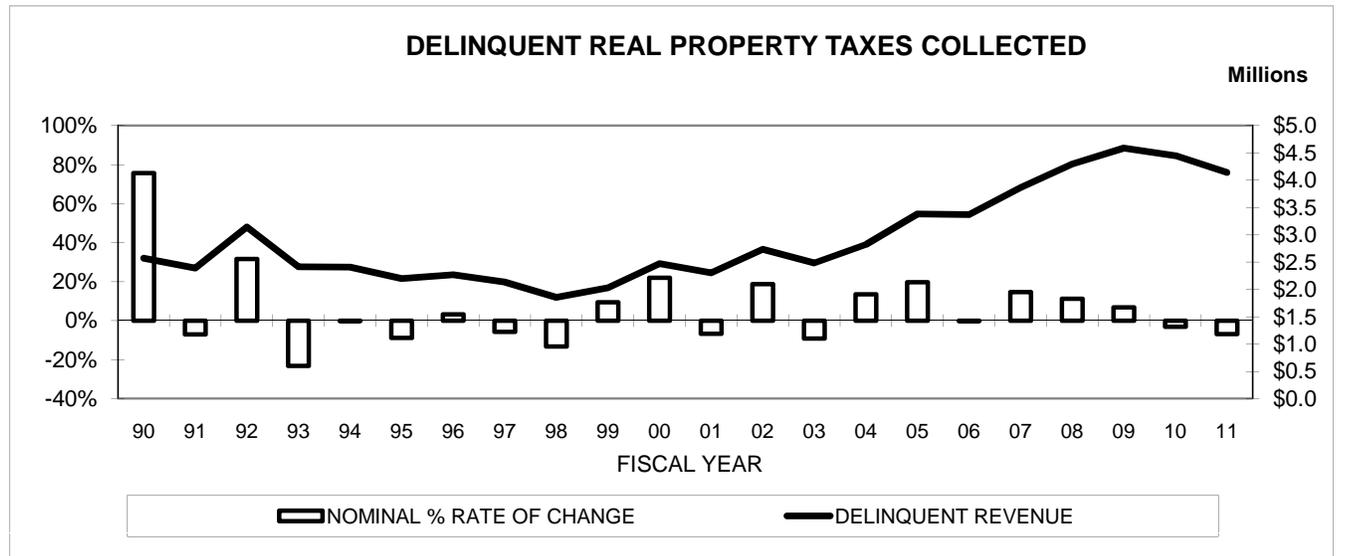
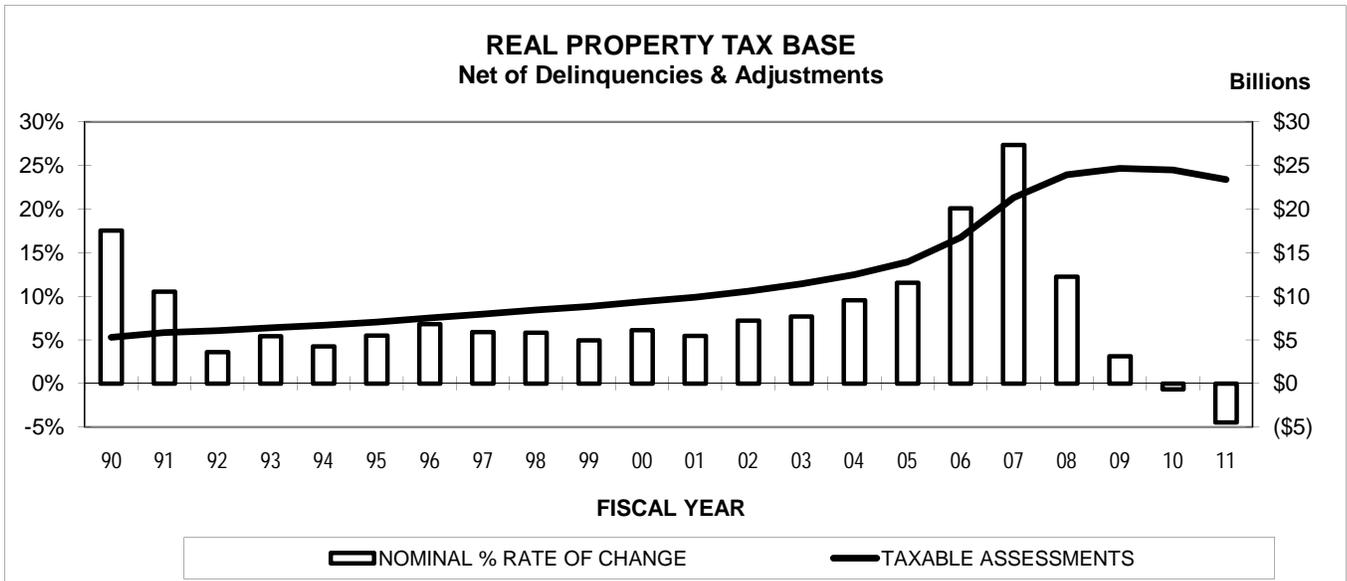


General Property Taxes

Property taxes are the largest component of General Fund revenues. Included are current and delinquent collections of real and personal property levies, public service (utility) corporation property taxes, and penalties and interest. For the purpose of analytical continuity, the graphs shown here include state revenues received under the Personal Property Tax Relief Act (PPTRA). Not included are the revenues from \$0.01/\$100 real estate and \$0.08/\$100 personal property rates levied for mosquito control (Fund 800).

Real Property Taxes

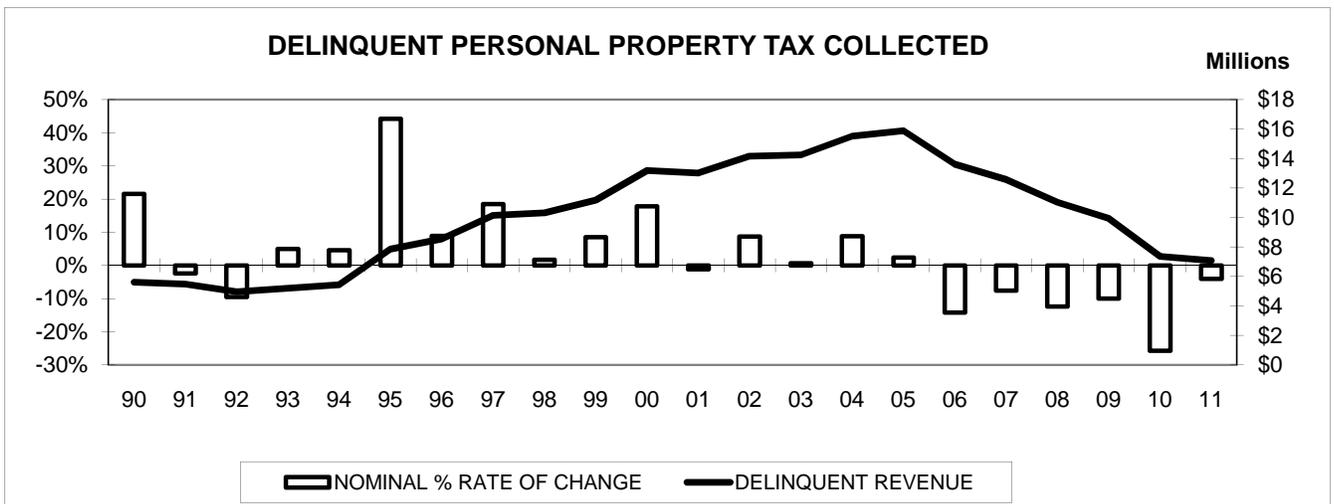
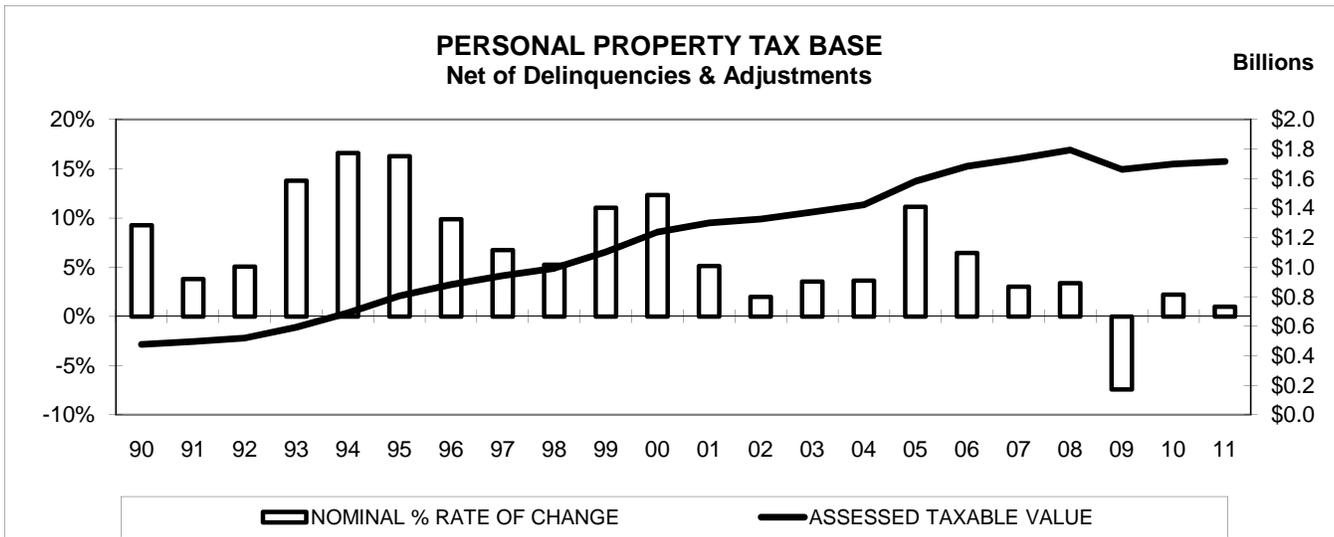
A real estate property tax is levied on the assessed value of real property located within the City. When structures are built, the real estate assessor prepares supplemental billings for the added value of the property. The current General Fund real estate tax rate is \$1.04 per \$100 of assessed value plus an additional \$0.01/\$100 mosquito control tax (not included here). The ratio of assessed value to appraised value is 100% in the case of real property. Effective with the 1992-93 fiscal year, real estate taxes are payable quarterly with payments due on September 30, December 31, March 31 and June 5. The budget projections are based on projected real estate values supplied by the Real Estate Assessors Office.



Personal Property Taxes

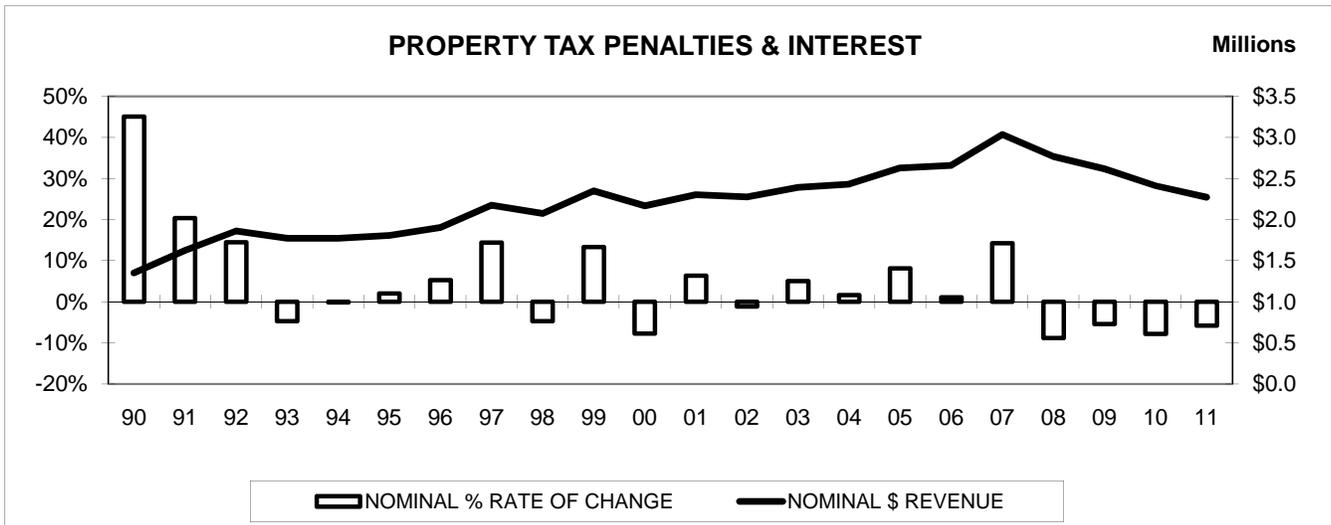
The City also levies a personal property tax. This tax relates to all tangible personal property located in the City as of January 1 of the fiscal year in which such tax is due. The ratio of the assessed value of property to its appraised value varies for the several classes of personal property but generally is 100% of loan or NADA "blue book" value. Before fiscal year 1986, tangible personal property taxes were collected on December 5 and June 5. Beginning in fiscal year 1986, these taxes become due and payable once a year on June 5. Motor vehicles account for 77.7% of personal property assessments. Current rate for most taxable assets is \$4.00/\$100 assessed value plus \$0.08/\$100 mosquito control tax (not included here).

The Personal Property Tax Relief Act (PPTRA) of 1997 provides a program of tax relief to owners of vehicles operated for personal, non-commercial use, to the extent State General Fund resources allow. Vehicle owners are responsible for any amount not covered by PPTRA. About 78% of motor vehicles in the City are PPTRA-eligible. In FY98, refunds were sent directly to the taxpayer. Since FY99, revenue from current and delinquent personal property taxes have been split between payments by individual taxpayers listed under General Property Taxes, and inter-governmental revenue (PPTRA) listed under Non-categorical Aid from the Commonwealth. In FY99, the Commonwealth reimbursed the City for 27.5% of the tax due, based on billings and receipts from taxpayers. This amount increased to 47.5% in FY00 and 70% in FY01. It is capped at the FY05 local total allocation for FY06 and thereafter, so taxpayers will receive a decreasing benefit over time as the number and value of vehicles increases.



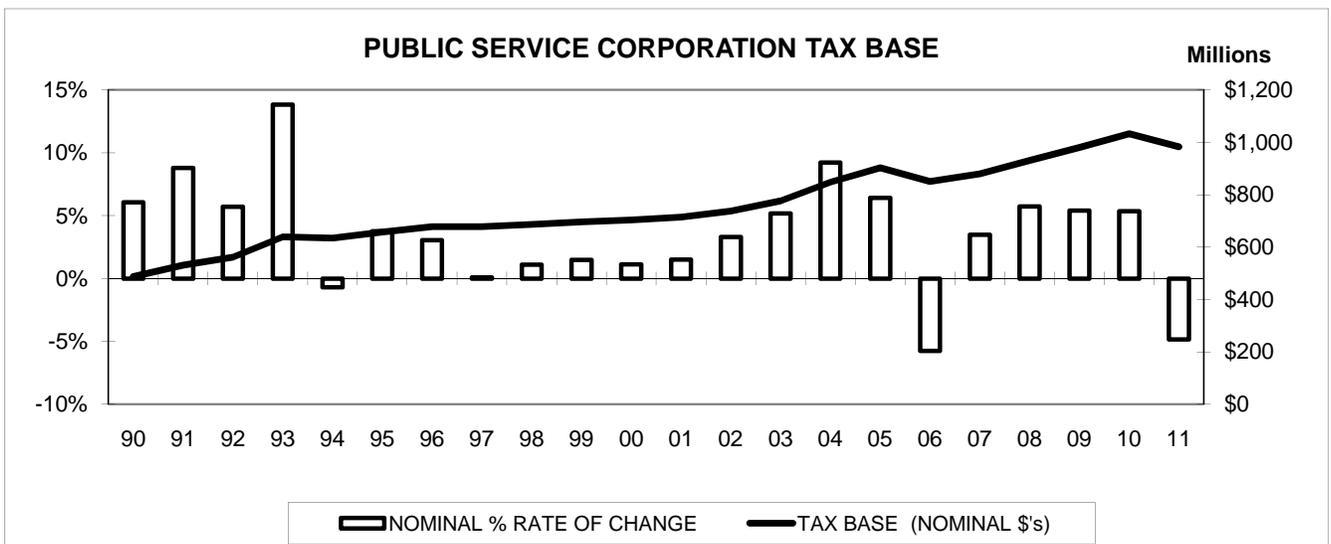
Property Tax Penalties and Interest

The penalty for late payment of property taxes is 10% of the amount due. The interest on delinquent taxes and penalties accrue at a rate of 10% per annum. In cases of property on which delinquent taxes are not paid within three years, the City records a lien on the property effective for twenty years and the property is eligible to be sold through judicial proceedings. There is no limit at the present time on the property tax rates that may be established by the City.



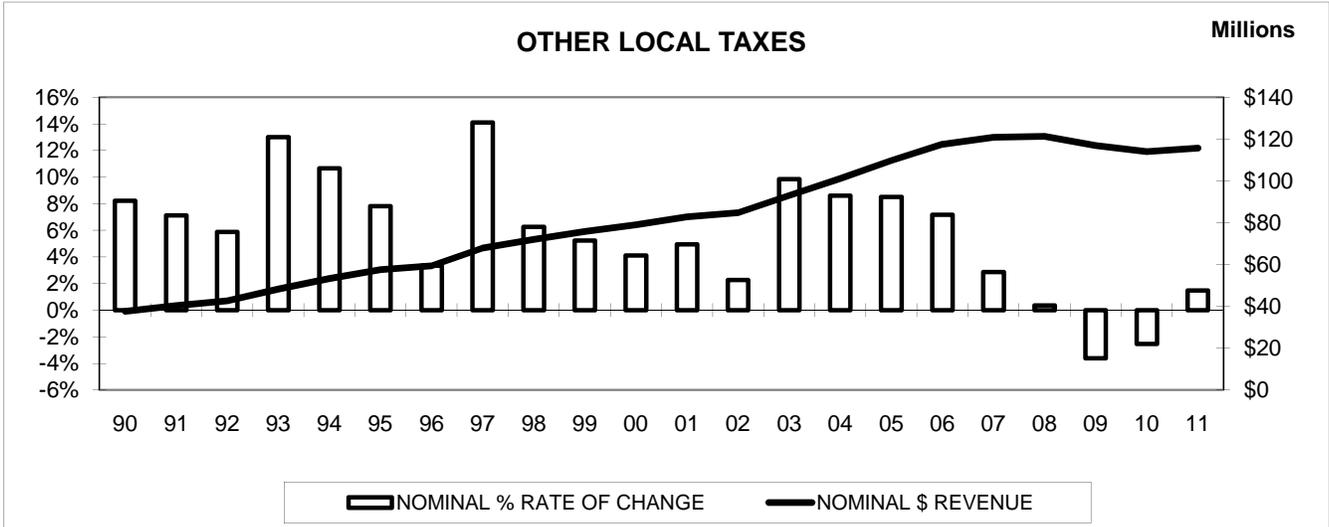
Public Service Corporation Tax

This item includes both Real Property Tax and Personal Property Tax levied on Public Service Corporations ("utilities") regulated by the State Corporation Commission. Assessments of property value are made by the Virginia Department of Taxation and communicated by that agency to the Commissioner of the Revenue.



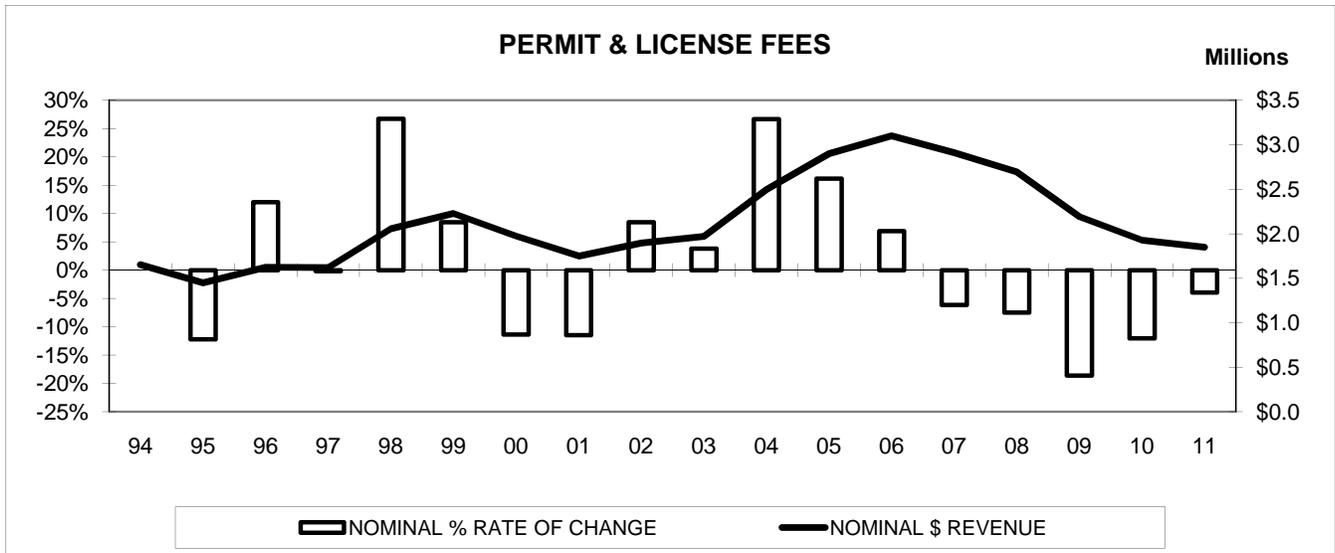
Other Local Taxes

The City levies various other local taxes including sales tax; utility taxes on electric, natural gas and land-line telephone services; business and professional license tax on gross receipts; motor vehicle license tax; recordation tax; franchise license tax on cable TV gross receipts; hotel-motel lodging tax; and restaurant meals tax. E911 Telephone Tax history and the new Communications Tax that replaced all local telephone taxes and cable franchise fees effective 01/01/07 are included.



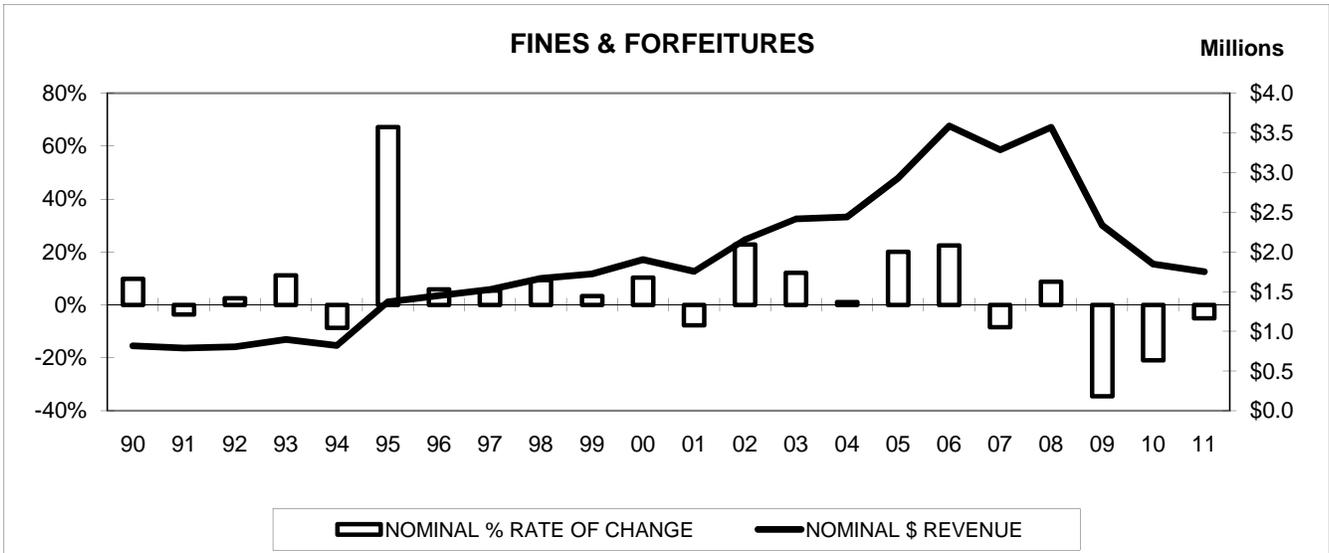
Permits, Privilege Fees and Regulatory Licenses

The City requires that licenses or permits be obtained in order to perform certain activities in the City and that fees be paid for services provided by certain City departments. These fees include building permits, inspection fees and various other fees.



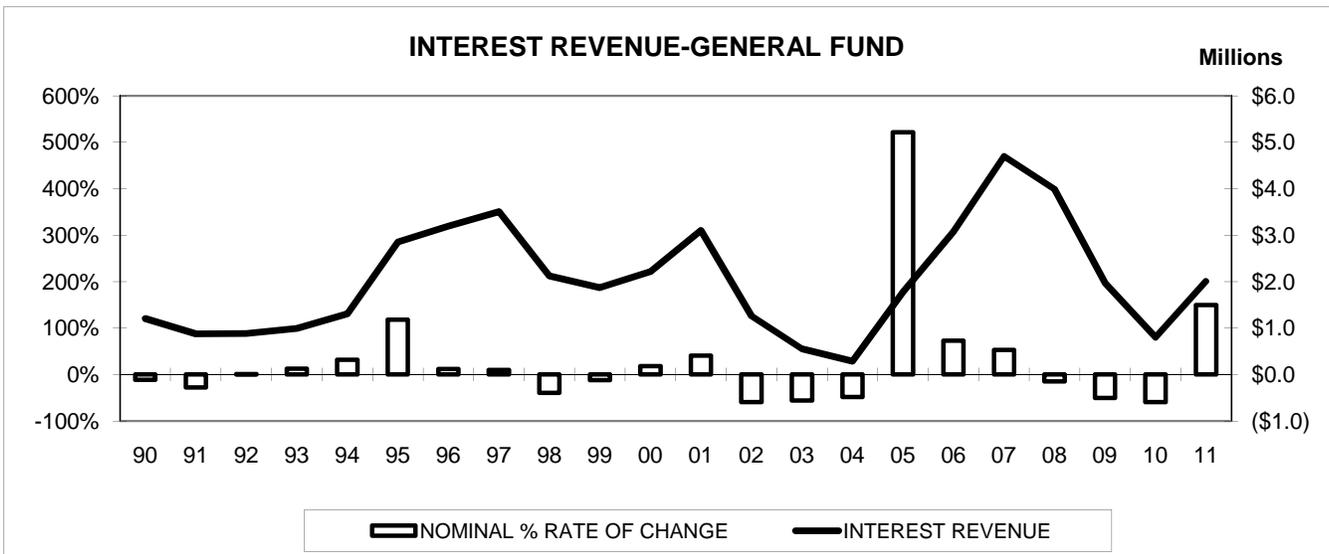
Fines, Forfeitures

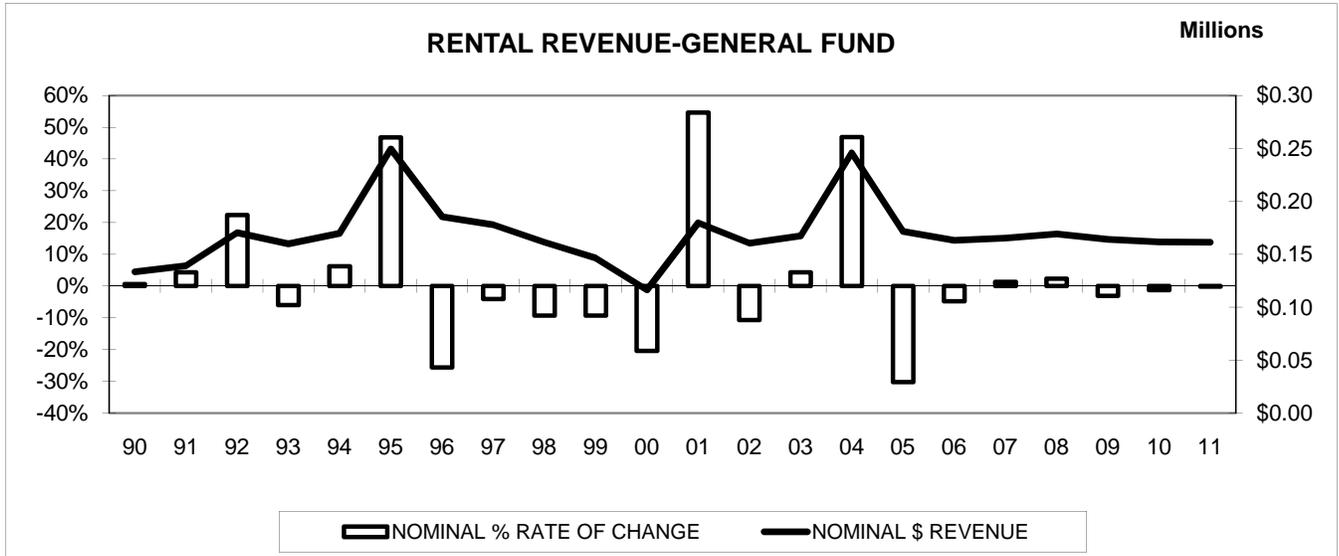
The City receives monies for fines and forfeitures from cases prosecuted under local ordinances, including traffic fines, parking tickets and bridge weight limit violations. As population and traffic increase, the City collects more fines.



Use of Money and Property

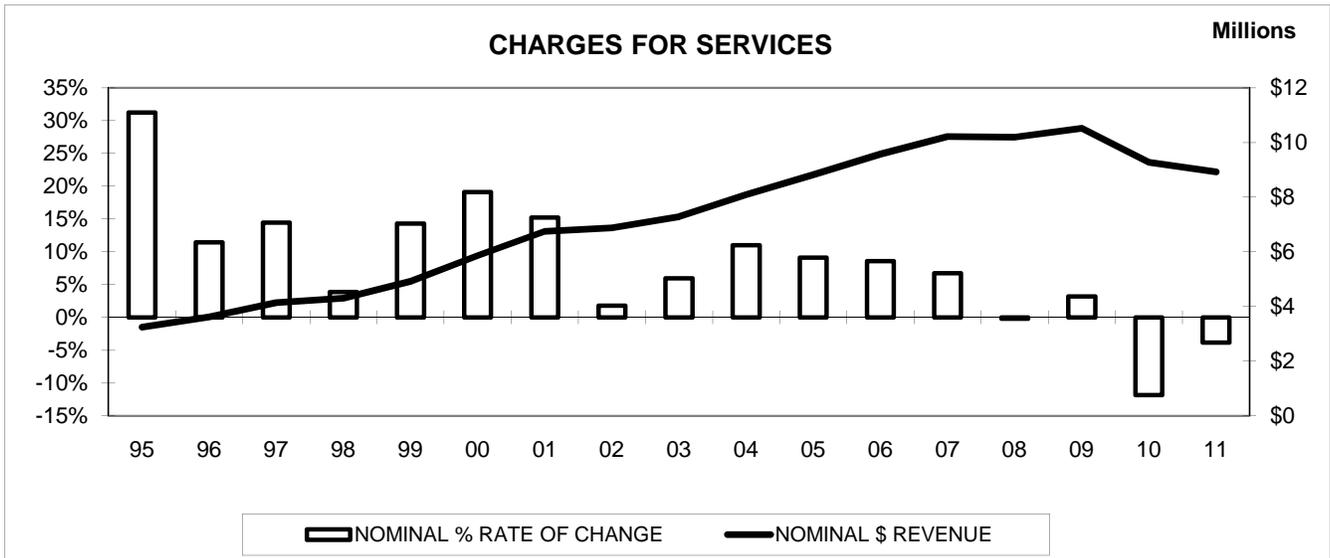
The City receipts for interest on investments and rental of property. Changes in accounting procedures occurred in FY98 and FY99, whereby interest on cash balances of other funds that are not authorized to spend these accrues to those funds and then is returned to the General Fund Balance as cash. The revenue history for revenues from rent of City facilities has been adjusted to reflect the realignment of Parks and Recreation revenues into a separate fund (Fund 213).





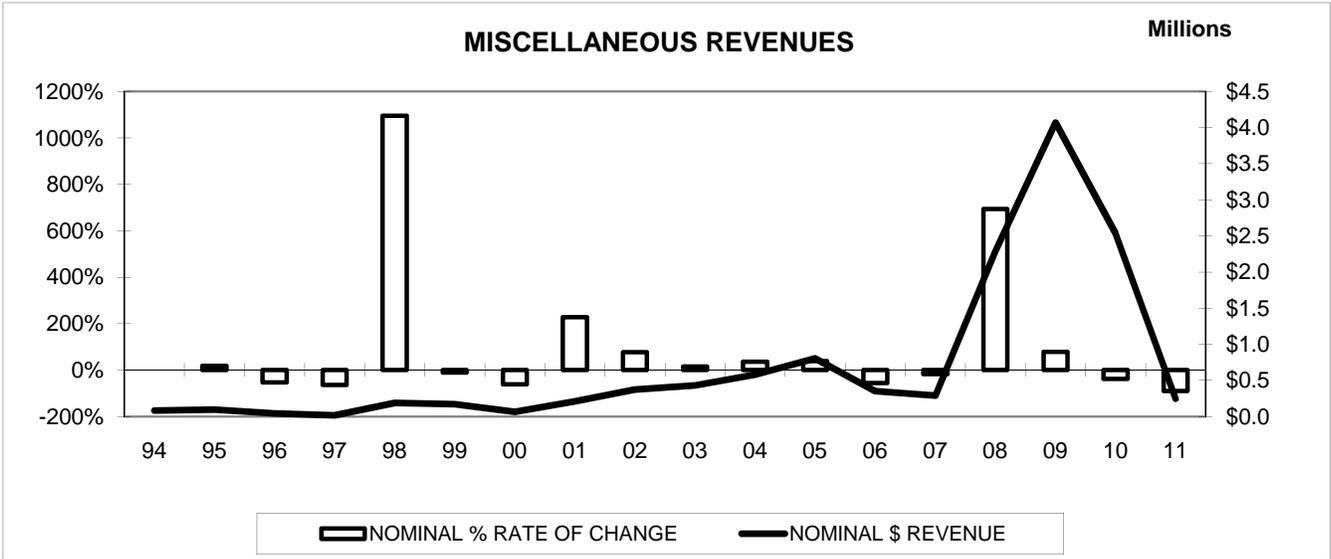
Charges for Services

The City received a variety of fees for services and commodities provided to citizens and businesses. These services included emergency medical services, engineering services, sale of jail services, and other services. The revenues are intended to collectively help pay for the cost of providing these services.



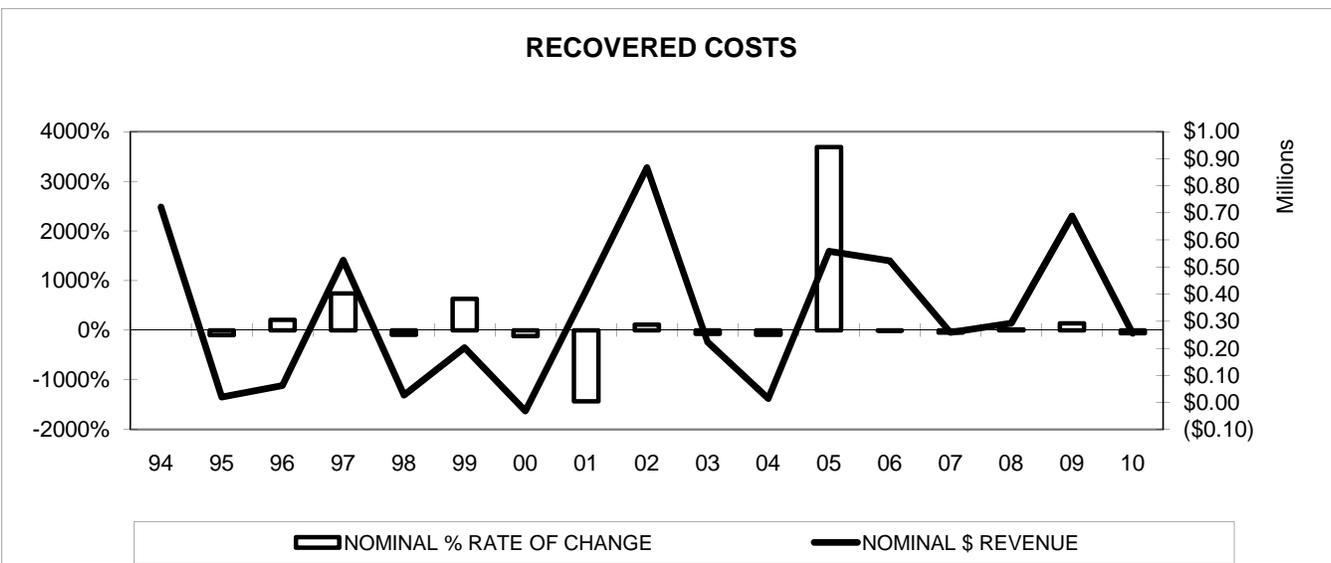
Miscellaneous Revenues

Other sources of revenues, usually non-recurring or intermittent, includes sales of property and equipment, primary fees, development proffers (by far the largest revenue item in this category if and when it occurs), minor service charges by departments, and a few other miscellaneous accounts. Most of these sources are occasional not thus budgeted in advance, but are recognized if and when received.



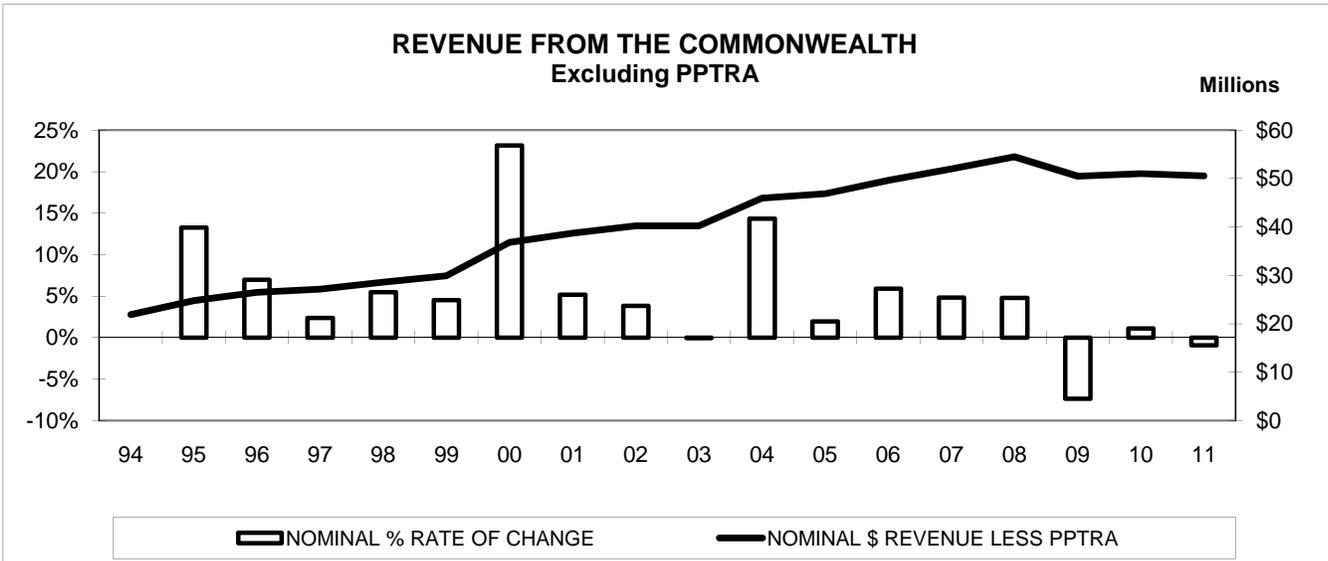
Recovered Costs

The City recovers a portion of the costs associated with providing juvenile detention services to other localities. In FY04 this revenue was moved to a separate fund (208). The City may also recover other miscellaneous costs when appropriate. Increases and decreases are usually paralleled by corresponding changes in expenditures in the year that they occur or in a prior year. This revenue is not budgeted, but is only recognized if and when received.



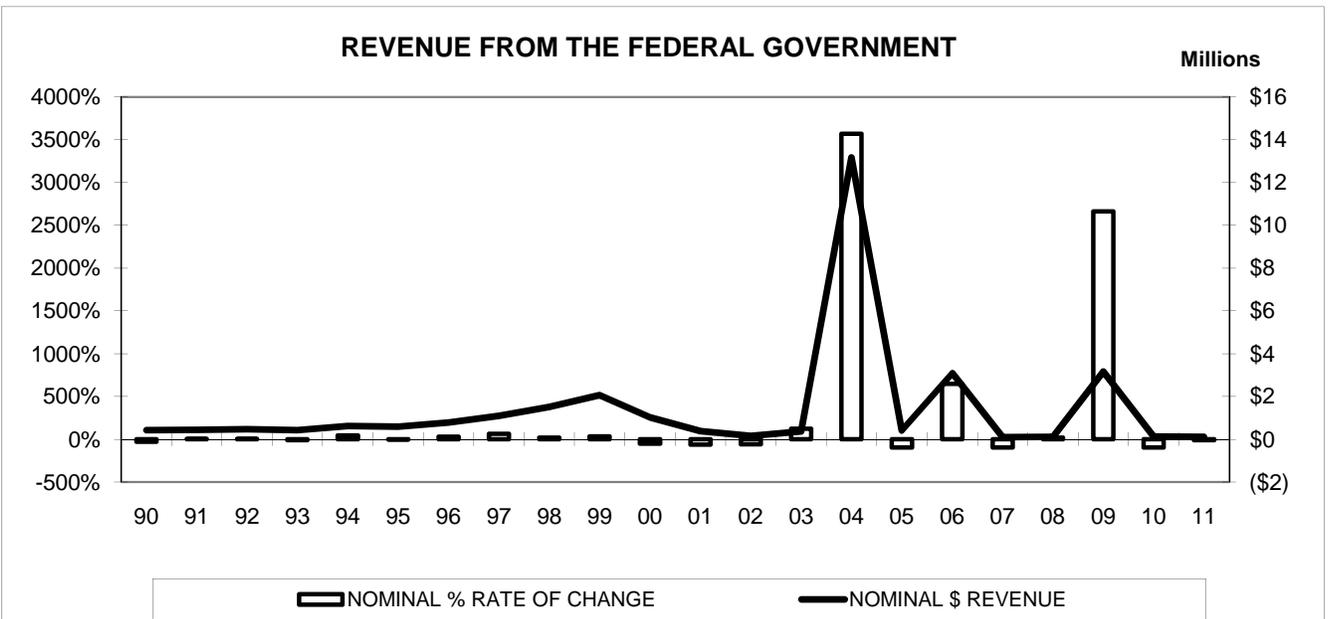
Revenue From The Commonwealth

Intergovernmental transfers from the state are an important resource component for providing city services. A portion of this revenue source is not restricted as to use (non-categorical), while the rest is a partial reimbursement of local expenditures for road maintenance, constitutional officers, and similar activities. For the purpose of the analysis presented in these graphs, PPTRA is included with personal property taxes rather than non-categorical aid.



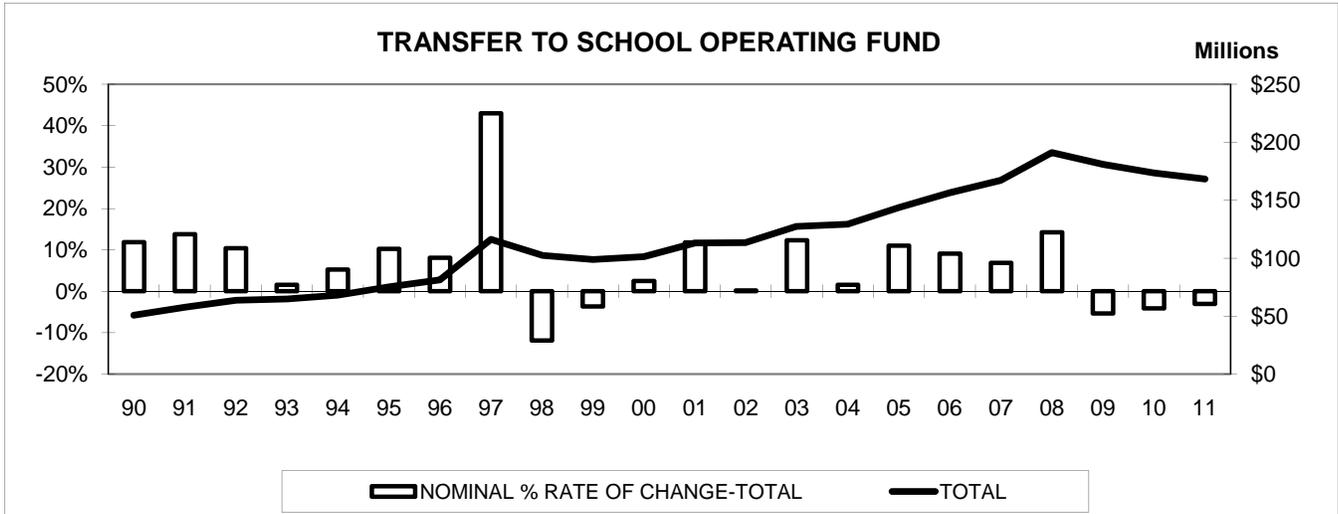
Revenues from the Federal Government

The City receives some revenue from the federal government. In prior years, this category included grant funds from the federal government, but most of those funds are now accounted for in the Grants Fund. Federal Emergency Management Agency and Federal Drug Enforcement revenues are recognized on an "if and when received" basis. Other accounts in this category that are projected in the General Fund Budget include Refuge Revenue Sharing (16 U.S.C. § 715s), Payments In Lieu of Taxes, and Social Security Reporting Incentive for Sheriffs. Large spikes in this revenue reflect recovered expenses for emergencies and disasters such as storms.



Transfers from/to Other Funds

A large portion General Fund revenues is transferred to other funds principally to fund school operations, school and city-wide debt service, Social Services, Community Services, Interagency Consortium, and capital construction projects. The General Fund also receives transfers from other funds of interest earned on cash balances. The transfer to the school operating budget represents by far the largest of the transfers.

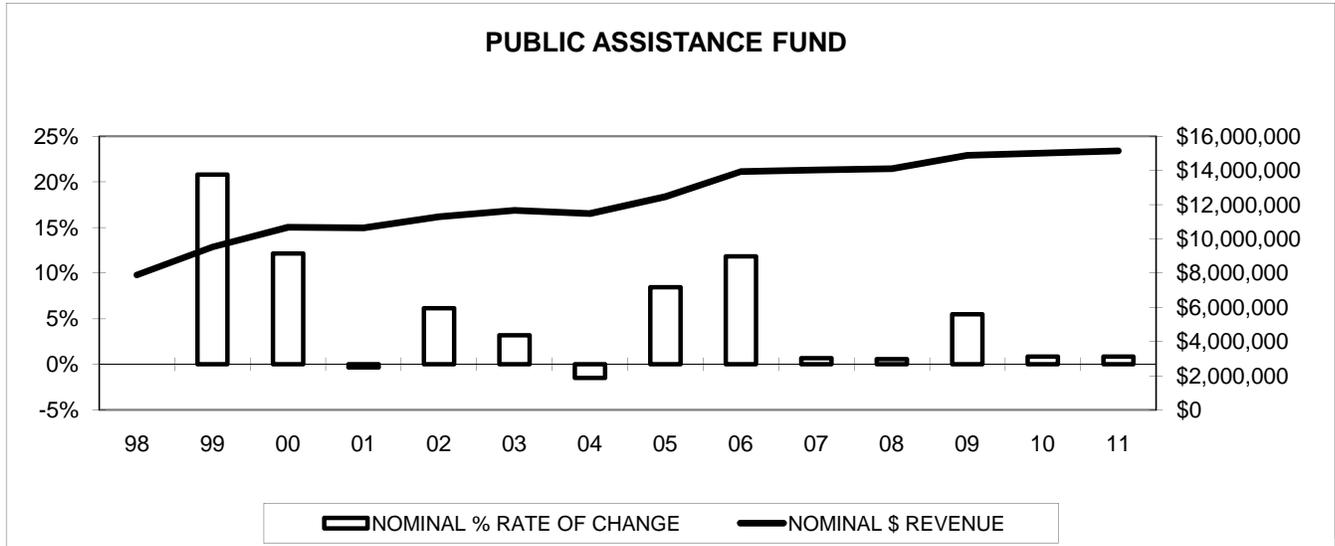


SPECIAL REVENUE FUNDS DESCRIPTIONS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special projects) that are restricted by law or administrative action to being expended for specified purposes.

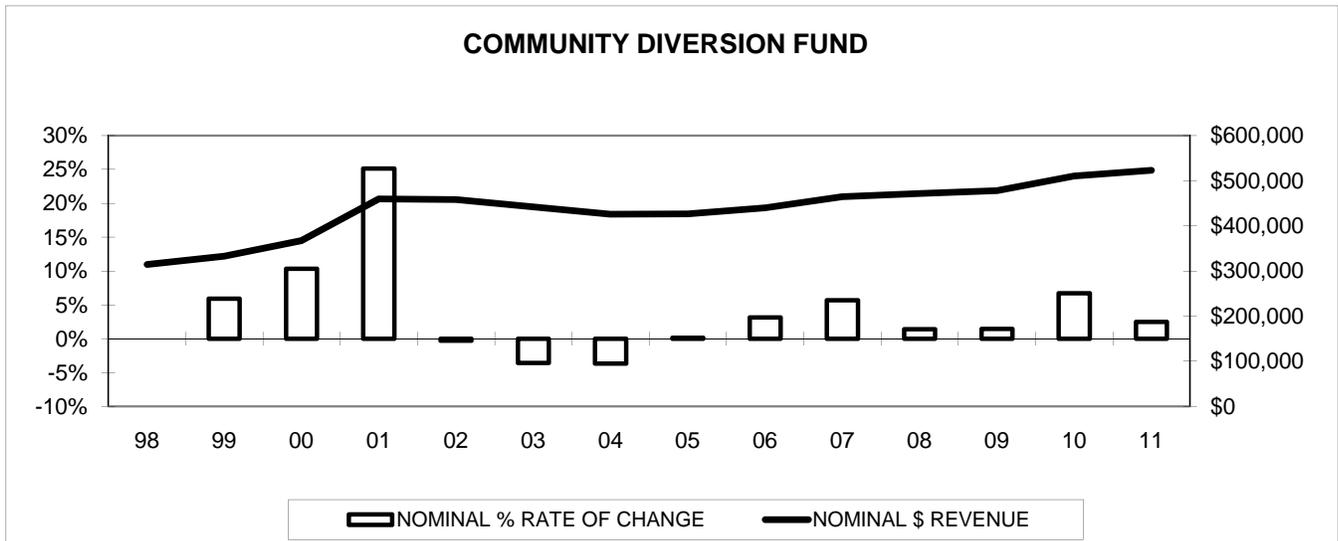
Virginia Public Assistance Fund - 201

Established to account for the rendering of economic aid to qualifying citizens. The revenues included in this fund are primarily Revenues from the Commonwealth and Revenues from the Federal Government as Public Assistance Grants. The fund also includes revenues from Court Ordered Fees, Recoveries of Public Assistance Grants, and Recoveries and Rebates.



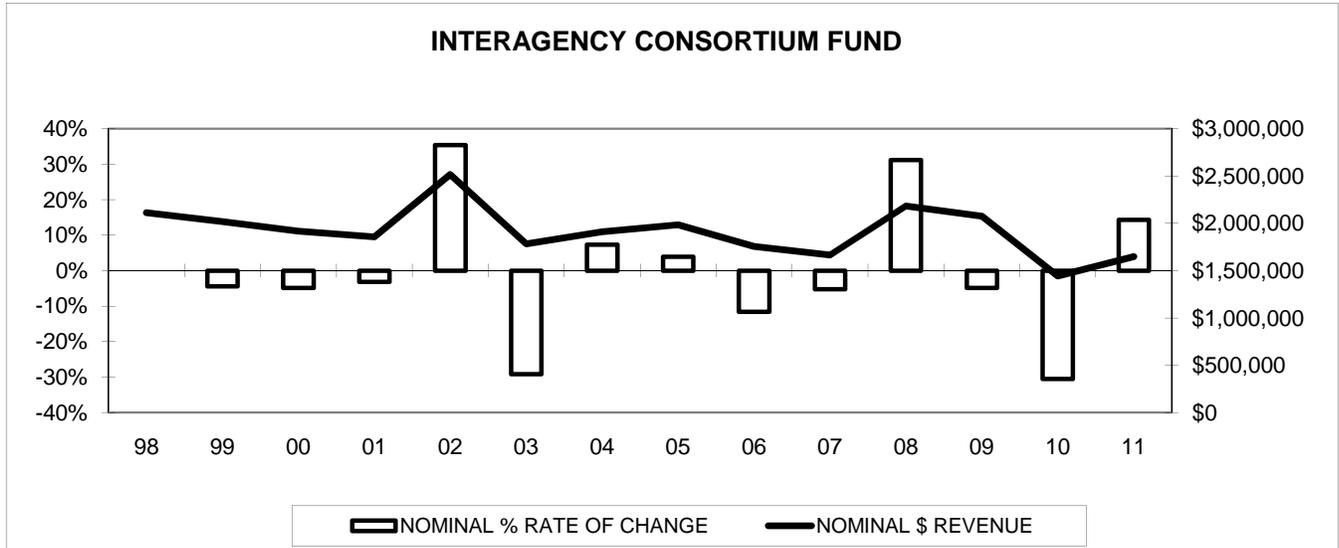
Community Diversion Fund – 202

Established to account for the City’s Community Corrections Program. The program is funded primarily with the Comprehensive Community Corrections Grant from the Commonwealth of Virginia Department of Criminal Justice Services. The program also receives a small transfer from the City’s General Fund to supplement the Program Director’s salary.



Interagency Consortium Fund - 203

Established to account for revenues and expenditures of the delivery system for severely emotionally and/or behaviorally disturbed children under the Virginia Comprehensive Services Act. The revenue for this fund is primarily from the Interagency Consortium Pool, which comes from the State. The other sources of revenue in this fund include Other State Grants, Trust Revenue, and Sale of Current Services.

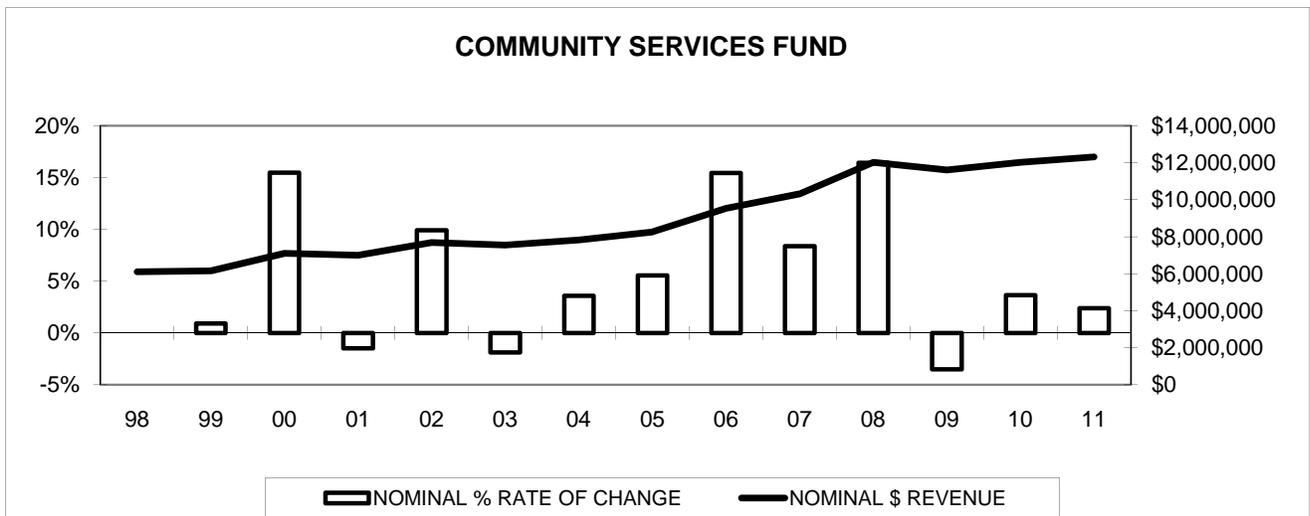


Fee Supported Activities Fund - 204

Established during the FY99 budgeting process in order to account for revenues and expenditures related to various fee supported activities, including charges for demolition of buildings, grass cutting on neglected properties, the police red light enforcement program, and permits, fines and cost recovery in connection with the Chesapeake Hazardous Environmental Action Team.

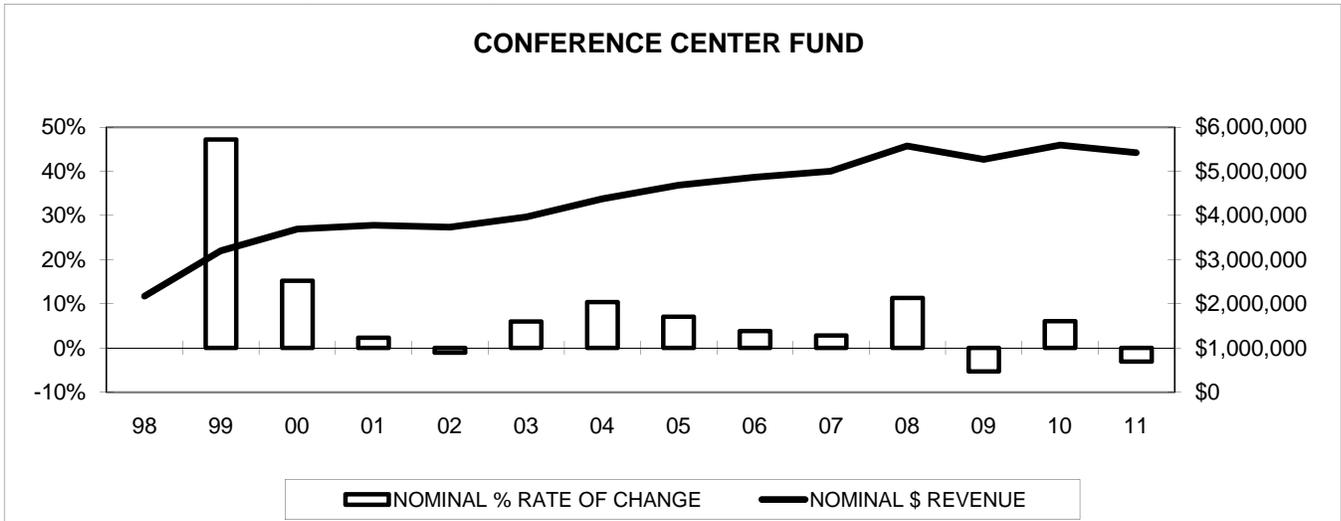
Community Services Fund - 205

Accounts for revenues and expenditures from the City and the Virginia Department of Behavioral Health and Developmental Services to operate the Mental Health, Intellectual Disability and Substance Abuse Programs. Revenues in this fund come primarily from State and federal sources. The revenues also include Charges for Services provided by Community Services.



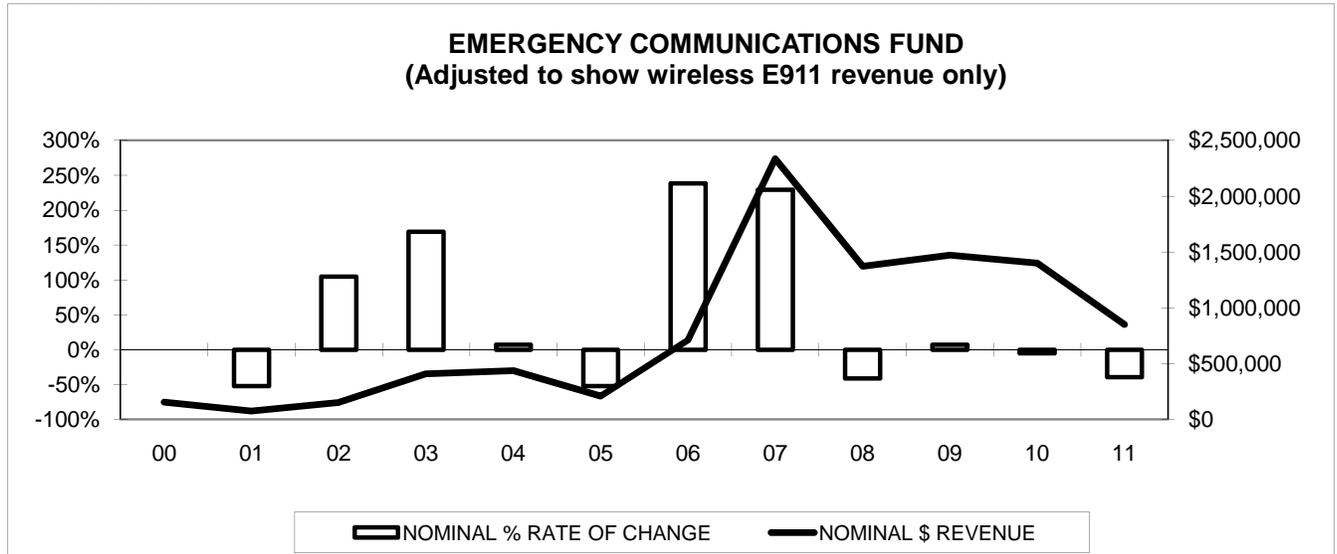
Chesapeake Conference Center Fund - 206

Established to account for revenues and expenditures related to the operation of the Chesapeake Conference Center which opened during FY 1998 and tourism promotion activities benefiting the local hospitality industry. The revenues come from Restaurant Food Tax (0.5% of 5.5% local tax) and Hotel Room Taxes (1% of 8% local tax, plus \$1/room-night) along with Charges for Services. Charges for Services include Food Revenue, Beverage Revenue, Sale of Services, Rent of Conference Center, Admission Fees, and Service Fees.



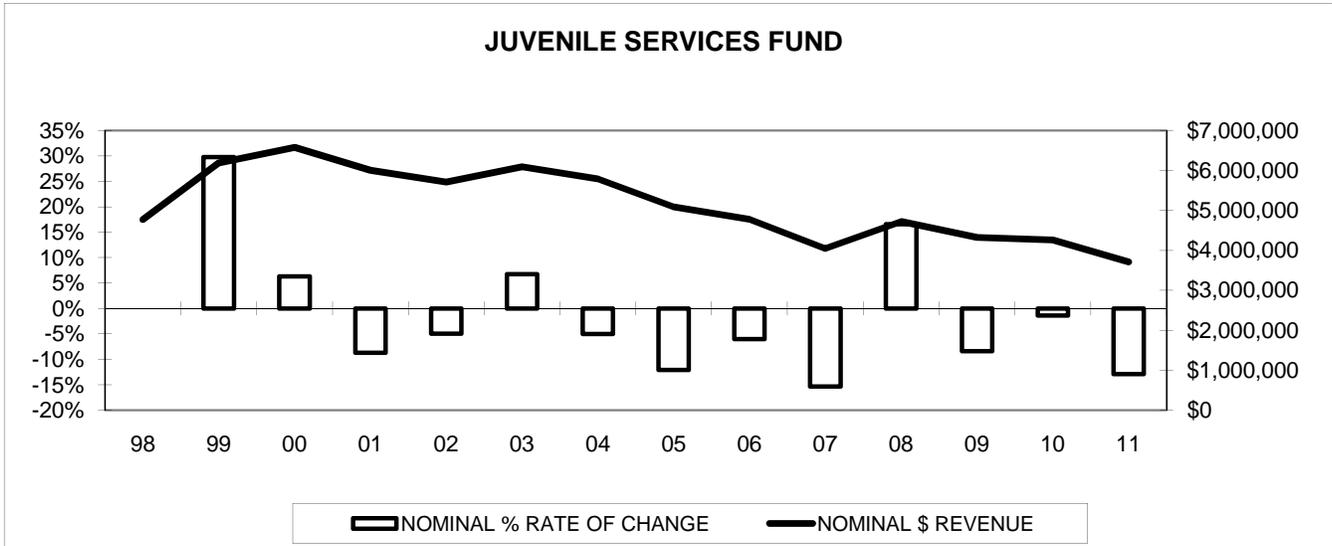
Emergency Communications Fund - 207

Established during the FY04 budgeting process in order to account for revenues and expenditures related to operation of the Emergency Operations Center (EOC). The revenues in this Fund are restricted by the State to be used exclusively for EOC operations. These activities were previously budgeted under the General Fund. The Telecommunications Tax Reform Act HB568 eliminates the local E-911 telephone tax by consolidating and standardizing communications taxes and rates, centralizing collections in the Virginia Department of Taxation, and sharing proceeds among localities after deducting administrative and program expenses beginning January 2007. The new tax is posted to the General Fund, and the local E-911 tax revenue is supplanted by an increased transfer from the General Fund. The principal revenue remaining in this fund is Wireless E911 Funding from the State. The chart show only the wireless revenue, the E911 tax and communications sales tax revenues are included in the Other Local Tax chart for the General Fund.



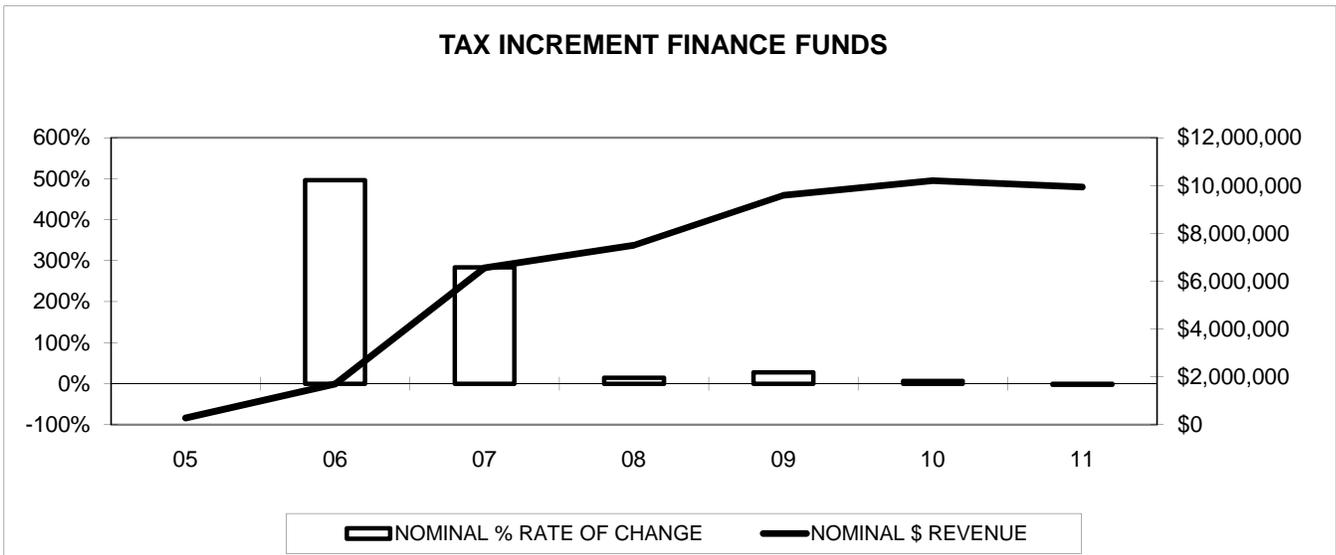
Chesapeake Juvenile Services Fund - 208

Established during the FY04 budgeting process in order to account for revenues and expenditures related exclusively to operation of the Juvenile Detention Facility. These activities were previously budgeted under the General Fund.



Tax Increment Funds - 209 and 212

Established in FY05 to account for revenues and expenditures related to economic development activities and infrastructure improvements in the Greenbrier area. In FY06, a second TIF zone located in the South Norfolk area was added to this fund, and moved to Fund 212 in FY09. Revenue is specified as real estate tax revenue from new construction and increases in assessment values within the TIF zones. Tax revenue derived from the existing assessment base at the time a TIF was established accrues to the General Fund.

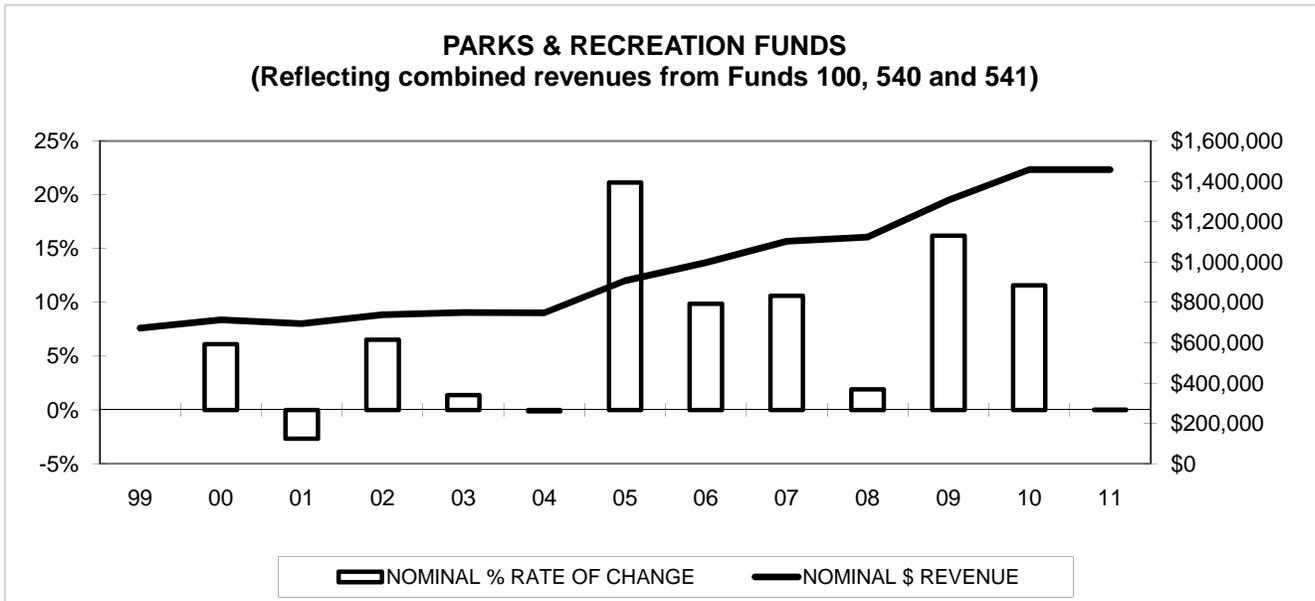


Open Space Agricultural Preservation Fund - 210

\$271,284 of General Fund real estate taxes are committed to this fund as revenues in accordance with Governmental Accounting Standards Board (GASB) Statement 54, as are any proceeds from street closure land sales.

Parks & Recreation Fund - 213

Established during the FY09 budgeting process in order to consolidate under one fund revenues and expenditures formerly reported in Funds 100 (General), 540 (Northwest River Park) and 541 (Recreation Enterprise).



Waste Management Special Revenue Fund - 215

Established during the FY10 budgeting process in order to account for costs of the waste management operation (garbage pick up, recycling services and Southeast Public Service Authority tipping fees) and a revenue from a \$3/month/household recycling fee having a 2-year sunset limitation (it would have to be reinstated for FY12 to continue). In addition, an amount of General Fund real estate taxes equivalent to the balance of operating expenses is committed as revenue to this fund in accordance with GASB Statement 54.

Grants Special Revenue Fund - 228

Established during the FY99 budgeting process in order to account for grants the City receives from federal, state, or non-profit agencies. The grants may have a fiscal year other than July to June and may span multiple years. The fund accounts for the City's revenue and expenditures for the COPS Universal grants along with other grants.

CAPITAL FUNDS DESCRIPTIONS

The capital funds of the City of Chesapeake were designed to account for the revenues and expenditures of capital projects, debt service, and long-term capitalized leases of the City of Chesapeake.

City-Wide Debt Fund - 401

Established to service debt payments. The revenue earned in this fund would be related to interest earnings on unspent bond issues and other cash balances

ENTERPRISE FUNDS DESCRIPTIONS

The enterprise funds of the City of Chesapeake were designed to account for the revenues and expenditures of self-supporting functions that are operated by the City of Chesapeake.

Public Utilities Funds - 501 through 510

Established to account for revenues and expenditures related to the various aspect of operating the Public Utilities Department. Most of the revenues for Public Utilities are accumulated in the Utility Revenue Fund with various other funds only earning interest on their unspent cash balances. The funds include:

Utility Operating Fund - 501 where the operating expenditures of the Utilities Department are paid. Money is transferred into this fund monthly to meet operating expenses.

Utility Water/Sewer Construction Fund - 502 where interest is earned and expenditures are incurred for construction projects such as the upgrade to the Water Treatment Plant.

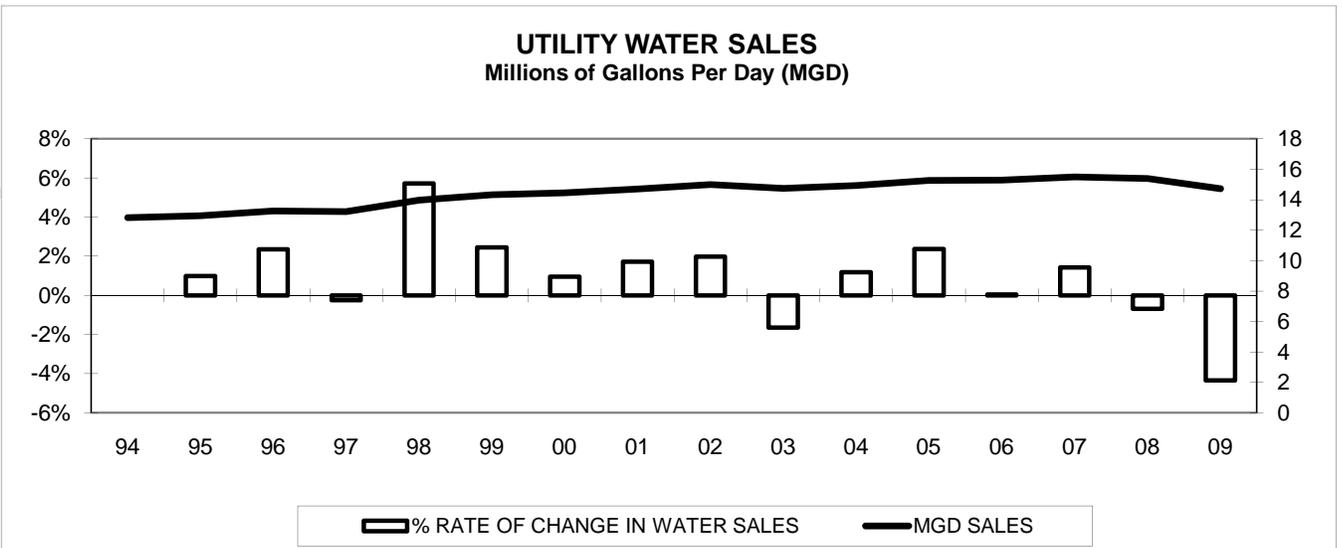
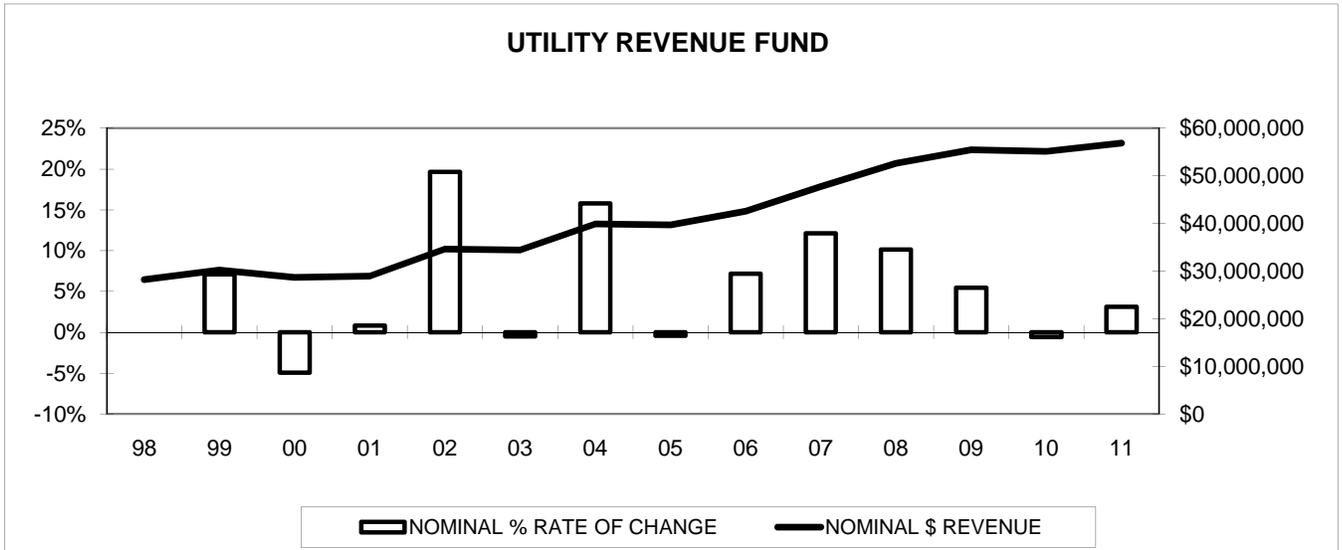
Utility Renewal and Replacement Fund- 504 where major renewal and replacement projects are funded and interest is earned on available funds.

Utility Debt Service Reserve Fund - 506 where funds are held in reserve to pay debt service, maintain bond covenants, and earn interest.

Utility Capital Improvement Fund - 507 where assets and liabilities are accumulated, debt service is paid on G.O. Bonds, and interest is earned.

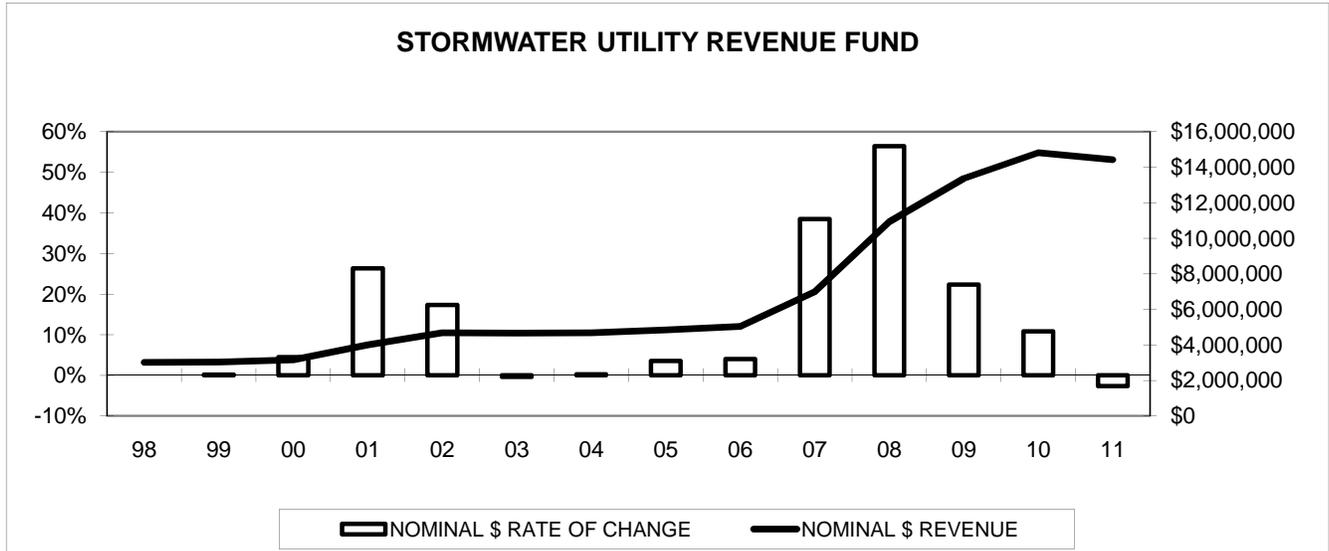
Utility Revenue Bond Fund - 509 where funds are accumulated to pay debt service on Revenue Bonds issued for Public Utilities. These funds earn interest prior to distribution.

Utility Revenue Fund - 510 where all of the revenues other than interest are collected for the Department of Utilities. Money is transferred out of this account monthly to fulfill the department's obligations. The primary sources of revenues include Sale of Water, Sewer Service Charge, Sewer Connection Fees, and Water Connection Fees.



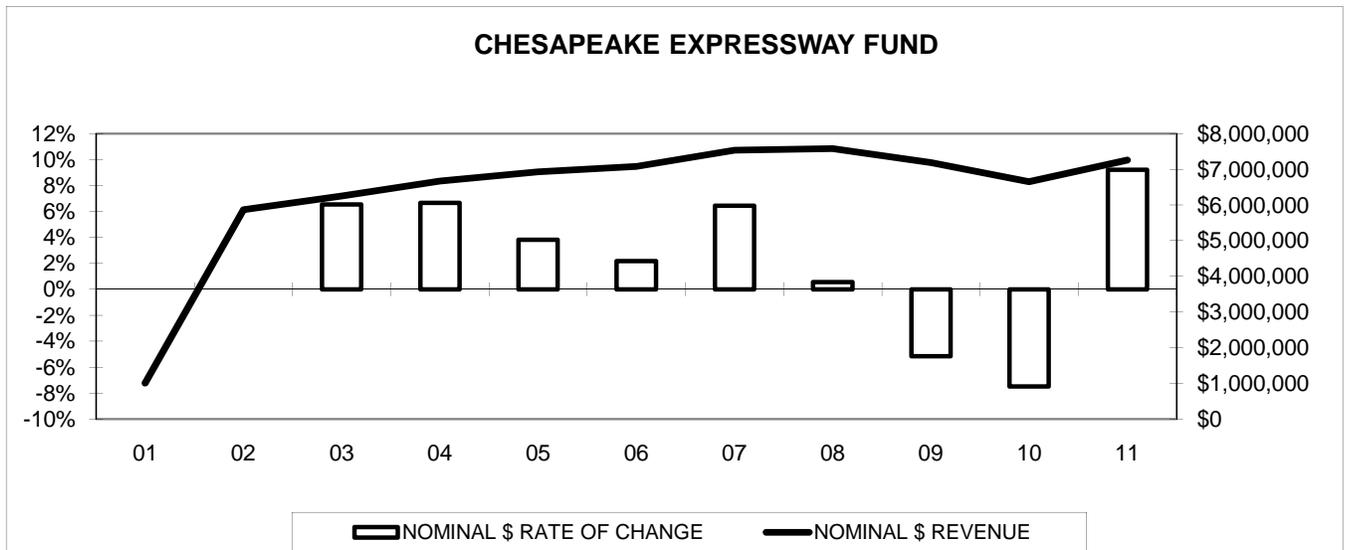
Stormwater Enterprise Fund - 520

Established to account for revenues and expenditures related to the operation of the Stormwater Management Division of Public Works. The primary source of revenue in this enterprise fund is from a Stormwater Utility Fee assessed on real estate. The fund also receives Interest Income on unspent cash balances along with Interest and Service Charges on delinquent Stormwater Utility Fees.



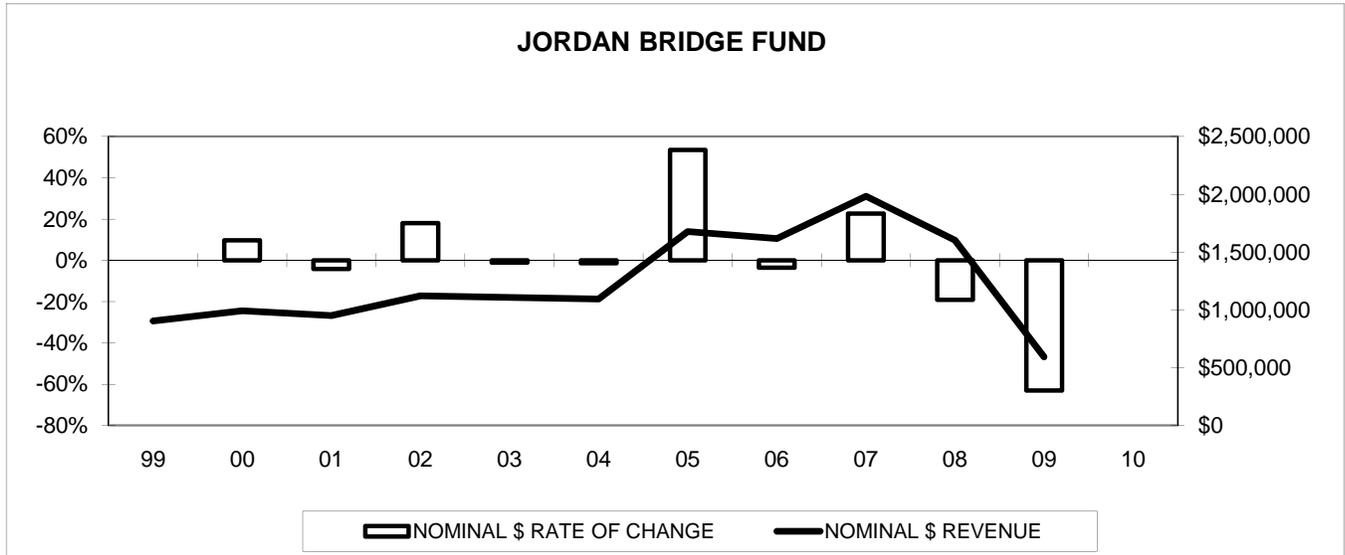
Chesapeake Expressway Fund - 525

Established to account for revenues and expenditures related to the operation and debt service of Route 168, which is operated as a toll road by the Department of Public Works. The revenues in this fund come primarily from the Cash and Electronic (prepaid) Tolls. A small amount of revenue may also come from Interest, Recovered Costs and Service Charges.



Jordan Bridge Fund - 530

Established to account for revenues and expenditures related to the operation of the Jordan Bridge. The Jordan Bridge is a toll bridge spanning the Southern Branch of the Elizabeth River in the South Norfolk area of Chesapeake. It connects South Norfolk to Portsmouth. The revenues in this fund come primarily from the Cash Toll and Discount Tickets sold. A small amount of revenue also comes from Interest and Service Charges. The bridge has been closed since November 2008 due to safety concerns and will be rebuilt as a 2-lane toll facility by Figg Bridge Developers, who will operate the bridge and collect the tolls when it opens in July 2010.



INTERNAL SERVICE FUNDS DESCRIPTIONS

The City of Chesapeake maintains three internal service funds to supply the needs of the various departments within the city. The revenues earned in each fund are related to the services that they provide to other departments and are primarily internal charges rather than true revenues. These internal service funds include:

Central Fleet Management Fund - 601

Established to account for revenues and expenditures related to the operation of the City Garage. The fund is used to maintain the vehicles and equipment owned by the City. The primary source of revenue is a vehicle lease charge that is paid by the department being served.

Information Technology Fund - 603

Established to account for revenues and expenditures related to the operation of the City's Information Technology Department. The department services and maintains the City's computer and communication systems. The primary source of revenue is the Sale of Computer Services, which is received from the departments being served.

Self-Insurance Fund - 606

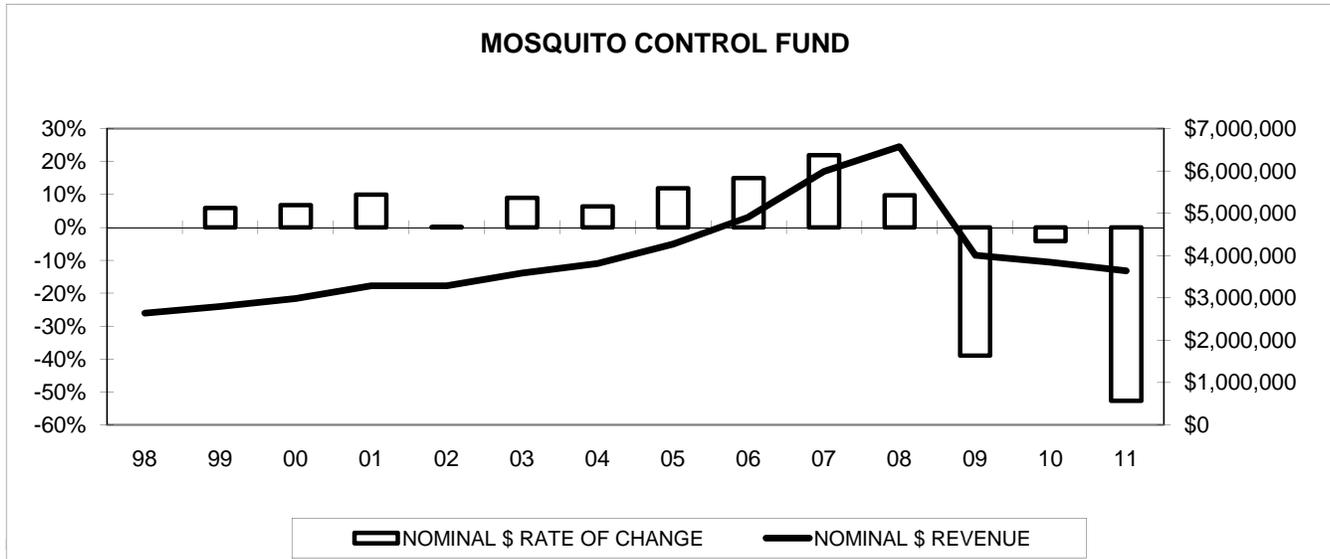
Established to account for revenues and expenditures related to the operation of the City's Risk Management operations. Risk Management is responsible for supplying the various insurance needs of the City. The primary source of revenue is the Sale of Service to Departments.

OTHER COMPONENT FUNDS DESCRIPTIONS

Other component units included in this budget document include the Mosquito Control Commission and Public Schools.

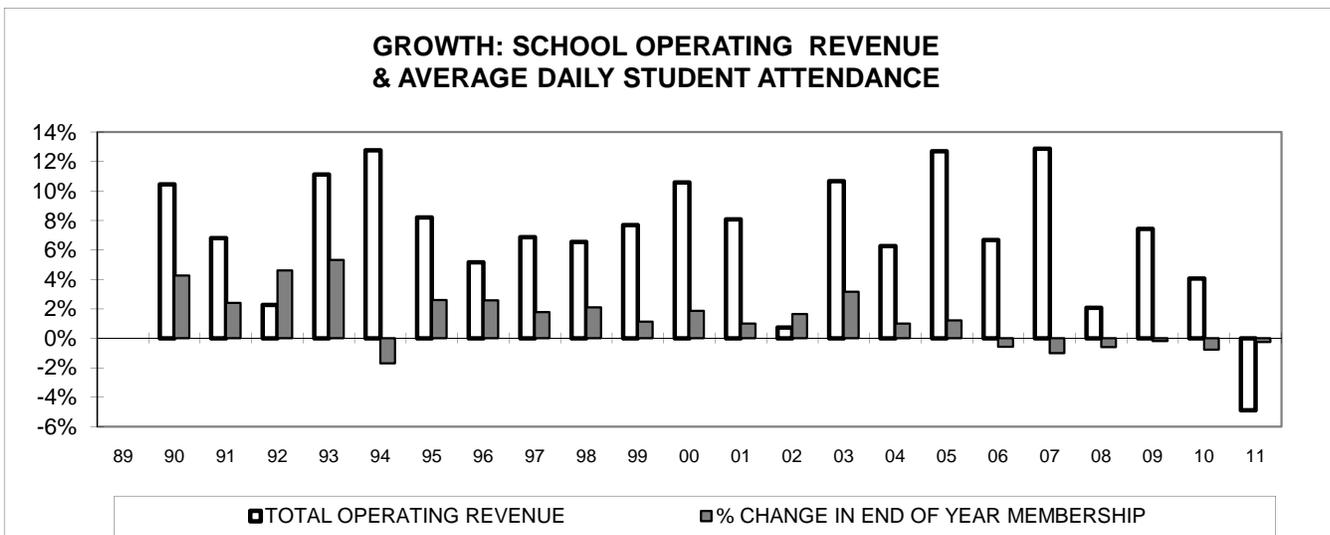
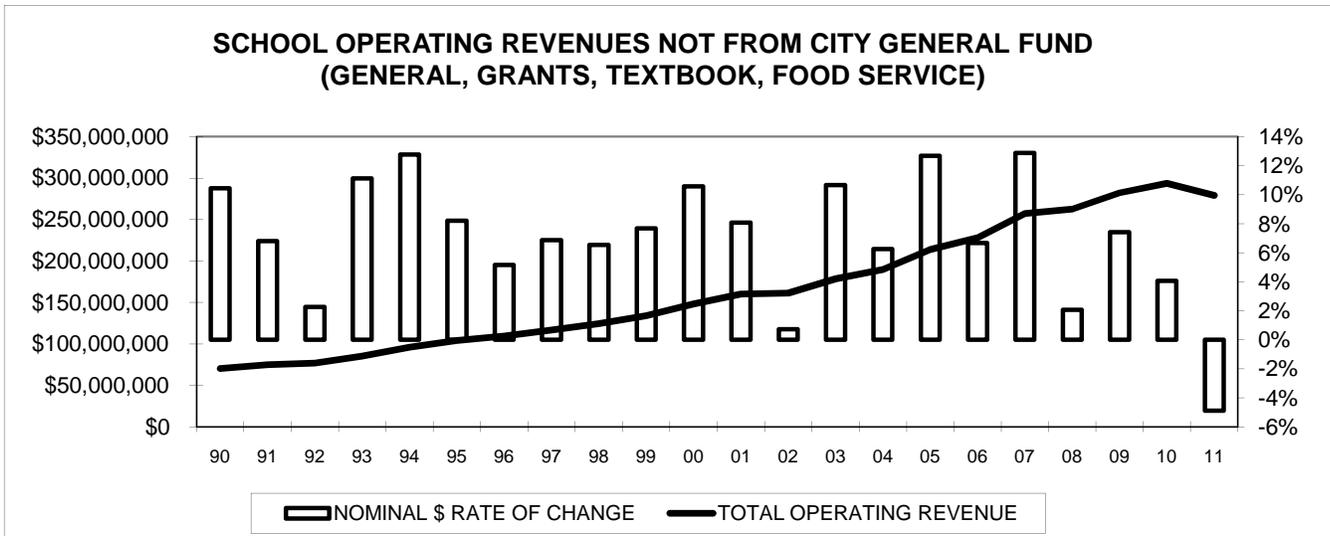
Mosquito Control Commission Fund - 800

Established to account for revenues and expenditure related to the operations of the Mosquito Control Commission of the City of Chesapeake. The primary source of revenue for the Mosquito Control Commission includes General Property Taxes on real estate (\$0.01/\$100) and personal property (\$0.08/\$100). The Commission also receives some Interest Income on their unspent cash balances. Effective FY-04, five separate district commissions are consolidated into a single fund. Effective FY-09 the real estate rate was reduced from \$0.02/\$100 to \$0.01/\$100.



School Funds - 900 through 942

Established to account for revenues and expenditures related to the operation of the City's public school system. The revenues in these funds come primarily from State agencies for operations and Federal agencies for grants. The major revenue sources are Basic Aid, Sales Tax Revenue, and Special Education funding from the State. The School Funds also receive revenues from Grants such as National School Lunch and Breakfast Programs, and Title I and Section 611 Federal Grants, as well as from Charges for Services such as sale of meals and tuition for summer school, adult education, and driver education. About 41% of school expenses are funded by a transfer from the General Fund (shown in the figure above concerning transfers) and not included in this graph.



GENERAL FUND

FUND 100 REVENUES

Parks & Recreation and Portlock Museum

Revenues have been moved to Fund 213

RESOURCE DETAIL

**FY 2008-09
ACTUAL**

**FY 2009-10
AMENDED**

**FY 2010-11
BUDGET**

General Property Taxes

Taxes-Curr Real Property	\$ 240,296,297	\$ 237,285,296	\$ 226,078,730
Taxes-Curr Real Property - Committed	0	0	(18,548,267)
Taxes-Delinq Real Property	4,590,435	4,845,460	4,141,000
Taxes-Curr Public Service Corp	10,231,355	9,788,160	10,221,835
Taxes-Curr Personal Property	30,966,273	30,960,470	29,136,500
Taxes-Curr Personal Property Refunds	(2,238,613)	(2,242,000)	(1,271,000)
Taxes-Delinq Personal Property	9,927,167	10,200,000	7,074,000
Taxes-Penalties-RE&PP	1,648,869	1,700,000	1,366,000
Taxes-Interest-RE&PP	970,375	940,000	908,000

** Note: Committed revenues are pledged for use in specific special revenue funds by City Council policy.

Total General Property Taxes \$ 296,392,157 \$ 293,477,386 \$ 259,106,798

Other Local Taxes

Taxes-Sales and Use	\$ 32,772,077	\$ 31,725,500	\$ 31,650,000
Taxes-Utility Consumer Gas	1,827,514	1,894,000	1,894,000
Taxes-Utility Electric	8,188,826	8,339,000	8,589,000
Taxes-Communications Sales Tax	12,400,222	12,700,000	12,900,000
Communications Sales Tax-Committed	0	0	(4,950,691)
Licenses-Business and Occupation	23,960,628	22,770,000	22,880,000
Taxes-Local Consumption	918,366	807,305	713,100
Excavation Fees	75,994	75,000	40,000
Licenses-Motor Vehicle	5,013,790	5,106,800	5,013,790
Vehicle License Late Fees	598,027	600,000	578,000
Taxes-Bank Stock	1,211,481	500,000	1,100,000
Taxes-Local Recordation	2,788,407	2,900,000	2,771,000
Taxes-Tobacco	4,660,678	4,600,000	4,498,000
Taxes-Admission	623,560	500,000	624,250
Taxes-Pari Mutual Waging Pool	138,853	156,000	106,000
Taxes-Sales Motel Rooms	3,469,653	3,370,000	3,800,000
Taxes-Short Term Rental	281,537	300,000	252,000
Taxes-Restaurant-Food	18,015,557	18,300,000	18,260,000

Total Other Local Taxes \$ 116,945,170 \$ 114,643,605 \$ 110,718,449

Permits, Privilege Fees and Regulatory Licenses

Licenses-Animal	\$ 123,306	\$ 100,000	\$ 108,000
Licenses-Bicycle	83	40	50
Transfer Fees	5,194	4,790	5,000
Zoning Permits	44,922	21,820	45,000
Zoning Inspection Fees	53,602	44,350	4,850
Bldg Structure & Equip Permits	822,757	770,700	650,000
Misc Building Permit Fees	755	500	800
Building Reinspection Fees	9,740	5,460	13,700
Pool Inspection Fees	30	0	0
Permit Late Fees	10,500	5,000	10,950
Electric Inspection Fees	247,480	200,000	215,850
Early Electrical Release	14,875	6,000	14,750

GENERAL FUND

FUND 100 REVENUES

Parks & Recreation and Portlock Museum

Revenues have been moved to Fund 213

RESOURCE DETAIL

	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
Rat Free Certification Fee	2,800	2,000	2,940
Plumbing Inspection Fees	145,873	100,000	129,760
Mechanical Permits	322,346	200,000	266,295
Elevator Inspection Fees	13,370	8,000	22,000
Highway & Driveway Permits	10,840	8,000	12,000
Temporary Certificate of Occupancy	5,420	2,500	8,660
Temporary Release Fee	26,619	12,000	30,000
Solicitors Permits	1,360	1,800	1,000
Precious Metals-Gems Permit	4,000	2,000	4,800
Gas Appliance Inspection Fee	47,522	44,800	50,000
Dog Pound Fees	48,650	41,000	46,218
Taxi Operations License	460	480	480
Rental Inspection-Housing Fees	13,215	12,880	8,400
Subdivision Review Fees	215,638	200,000	199,350
Hunting and Fishing Licenses	0	0	70
Total Permits, Privilege & License Fees	\$ 2,191,355	\$ 1,794,120	\$ 1,850,923
<u>Fines and Forfeitures</u>			
Court Fines and Forfeitures	\$ 1,935,643	\$ 2,354,000	\$ 1,539,000
Parking Fines	63,097	60,000	63,000
Overweight Citation Fines	336,519	530,000	150,000
Total Fines and Forfeitures	\$ 2,335,259	\$ 2,944,000	\$ 1,752,000
<u>Use of Money & Property</u>			
Interest-Bank Dep	\$ 1,961,507	\$ 1,500,000	\$ 2,003,600
Interest-Trustee Oak Grove	105	0	0
Net Inc/(Decr) in FV of Invest	13,254	0	0
Rent-Health Dept Battlefield	113,400	113,400	113,400
Rent-Adult Clinic	31,515	31,515	31,515
Rent-Library	10,895	12,900	10,500
Rent-Civic Facilities	2,074	0	0
Rent-Acquired Property PW	6,000	6,000	6,000
Total Use of Money and Property	\$ 2,138,749	\$ 1,663,815	\$ 2,165,015
<u>Charges for Services</u>			
Excess Fees	\$ 531,794	\$ 320,000	\$ 314,900
Sheriff-Process Service Fees	19,535	22,860	22,860
Supervision & Intervention Fee	35,950		0
Law Library Fees	107,461	102,050	108,500
DNA Testing Fee	2,192	2,510	2,025
Court Fees-Municipal	45,420	40,310	46,100
Court Fees-Miscellaneous	72,112	40,000	65,100
Special Court Costs	66,021	68,250	58,900
Accident Report Fees	41,846	43,400	42,000

GENERAL FUND

FUND 100 REVENUES

Parks & Recreation and Portlock Museum

Revenues have been moved to Fund 213

RESOURCE DETAILFY 2008-09
ACTUALFY 2009-10
AMENDEDFY 2010-11
BUDGET

Escheated Funds	7,552	0	0
Sale of Svc-Planning	3,467	997	3,300
Sale of Svc-Planning Advertising	(1,599)	0	0
Sale of Svc-Assessor	6,307	5,500	4,400
Sale of Svc-Public Info	1,450	1,000	1,000
Sale of Svc-Sponsorship	10,500	0	0
Sale of Svc-Comm of Rev	102	100	100
DMV Select Service Commission	13,558	50,000	30,000
Commonwealth's Attorney Fees	8,948	9,280	6,900
Police Escort Fee	3,990	3,740	6,400
Police-Abandoned Vehicle Fee	2,569	1,500	2,600
Sale of Svc-Police	166,162	184,960	103,540
DUI Expense Reimbursement	48,700	34,780	43,500
Fire Report Fees	543	0	0
EMS Fees	3,252,013	3,313,280	3,309,023
Fire Inspection Fees	57,812	35,970	0
Sheriff-Weekend Jail Time Fee	68,732	53,100	89,340
Inmate Processing Fee	29,860	28,120	30,305
Sale of Svc Fed Inm-TranspGrd	14,250	16,000	21,290
Sale of Svc Fed Inm-PrisDays	976,272	655,030	813,022
Jail Inmate Monitors	275,417	274,110	216,065
Sheriff - Jail Phone System	341,636	408,000	483,990
Sheriff-Jail Fee	211,670	177,420	250,000
Sale of Svc Sheriff Mowing	380,173	396,750	396,753
Sale of Svc Sheriff Workforce	45,598	0	0
Court Security Fee	309,657	300,820	359,900
NonConsecutive Jail Time fee	594	880	50
Local Training Academy Fee	(3,916)	0	0
Inmate Medical Fees	21,952	20,290	24,983
Operation Street Lights	128,593	0	0
Installation Street Lights	254,465	0	0
Subdivision Inspection Fees	479,712	200,000	200,000
Eng/Adm/Inspec	135,005	104,600	105,000
Sale of Svc-Public Works	395,661	300,000	212,500
Pro Rata Contributions	200,620	0	0
Vending Machine Commissions	2,223	2,320	1,100
Membership Dues	85	0	0
Gift Shop Sales	677	0	0
Art Sales Commissions	945	0	0
Art Class Fee	1,425	0	0
Library Fees & Fines	262,081	260,000	275,000
Library Delinquent Fees/Fines	8,479	9,000	9,000
Library Delinq Replacemt Fees	27,071	31,400	20,000
Library Lost Book Fees	14,268	11,800	14,877
Library Non-Res Card Fees	12,349	13,000	12,500
Library Copy Charges	50,417	50,000	54,000
Sale of Publications	354	500	500
Zoning Plan Review Fees	25,005	12,000	14,810
Zoning Certifications	3,350	500	3,300
Lot Processing Fee	37,925	30,000	30,000

GENERAL FUND

FUND 100 REVENUES

Parks & Recreation and Portlock Museum

Revenues have been moved to Fund 213

RESOURCE DETAIL

	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
Building Plan Review Fees	75,625	55,250	60,000
Technology Fees - Inspections	62,930	45,520	61,000
EGOV Subscription Revenue	22,860	13,000	22,000
Verizon Franchise Fee-EG Chann	1,337	1,340	0
Environment Site Assess Fees	34,300	50,000	23,100
Wage Assignment Fees	7,868	7,570	8,100
Returned Check Fees	25,866	29,450	26,000
Cr Card Fees-Discover	(281)	0	0
Cr Card Fees-Official Pay	(33,519)	0	0
Admin Fee-Dup Receipts	20,718	17,600	17,600
Admin Fee-Delq Tax Collect	747,024	643,800	565,100
Admin Fee-Erroneous Assmt-Int	(14,859)	0	0
Admin Fee-Legal	1,914	2,000	2,000
FOIA	1,417	2,000	1,400
Passport Application Fee	16,425	10,000	16,000
Admin Fee - DMV Hold Fees	140,572	34,500	125,000
Admin Fee-Other	41,000	0	0
Custodial Svcs	138,036	134,650	163,200
Penalties-Non-taxes	5,850	4,880	4,880
Legal Service Fees	14,765	10,000	14,000
Total Charges for Services	\$ 10,526,856	\$ 8,697,687	\$ 8,918,813
<u>Miscellaneous Revenue</u>			
Expenditure Refunds-Vet Fees	\$ 5,115	\$ 1,000	\$ 4,437
Primary Fees	9,670	0	0
Sale of Salvage and Surplus	2,209	0	0
Sale of Real Property	38,250	0	0
Sale of Equipment	11,100	0	0
Miscellaneous Local Revenues	103,485	0	0
Settlement - City Attorney	1,280,300	0	0
School Proffers	2,007,962	0	0
Other Proffers-Road/Transport	292,536	0	0
Other Proffers-Fire/PublicSafe	93,827	0	0
Other Proffers-Libraries	138,639	0	0
Sale of Addl Recycle Cans Public Works	36,725	54,000	0
Claims Reimb Public Works	49,974	25,000	25,000
Sale of Svc CIB Support (HRIS)	0	348,368	215,803
Cash Short/Over	114	0	0
Total Miscellaneous Revenue	\$ 4,069,906	\$ 428,368	\$ 245,240
<u>Recovered Costs</u>			
Rec/Reb-Ins Claims Collected	\$ 43,381	\$ 10,000	\$ 0
Rec/Reb-VA Dept of Taxation	295	0	0
Rec/Reb-P/Y Expenditures	41,439	0	0
Rec/Reb-Other	464,970	100,000	0
Recoveries-Band Width Shift	0	20,255	0
Rec/Reb-Jury	924	500	0
Recoveries - Indirect Cost Loc	137,423	0	0

GENERAL FUND

FUND 100 REVENUES

Parks & Recreation and Portlock Museum
 Revenues have been moved to Fund 213

RESOURCE DETAIL

	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
Total Recovered Costs	\$ 688,432	\$ 130,755	\$ 0
Total Revenue From Local Sources	\$ 435,287,885	\$ 423,779,736	\$ 384,757,238
<u>Noncategorical Aid From the Commonwealth</u>			
Rolling Stock Taxes	\$ 141,512	\$ 112,789	\$ 155,000
Taxes-Sales Mobile Homes	45,020	30,000	40,000
Grantors Tax	572,623	550,000	550,000
Indirect Costs	286,500	272,100	272,000
Taxes-Curr PPTRA	28,590,001	28,590,001	28,590,001
Taxes-Auto Daily Rental	707,507	709,000	630,411
Contra Rev -Local Aid to State	(1,232,303)	(1,221,535)	(1,221,535)
Public Safety-Police State	7,208,563	6,709,010	6,606,738
Total Noncategorical Aid	\$ 36,319,423	\$ 35,751,365	\$ 35,622,615
<u>Categorical Aid From the Commonwealth - Shared Expenses</u>			
Commonwealth Attorney	\$ 1,696,895	\$ 1,705,158	\$ 1,706,903
Sheriff	6,647,479	8,687,790	8,513,769
Commissioner of the Revenue	404,712	371,297	338,615
Treasurer	450,217	414,076	357,344
General Registrar	97,812	86,350	86,350
Circuit Court Clerk	1,096,477	1,071,903	1,154,747
Agriculture	53,935	73,308	73,137
Total State Aid Shared Expenses	\$ 10,447,527	\$ 12,409,882	\$ 12,230,865
<u>Categorical Aid From the Commonwealth - Other</u>			
Jail Prisoner Costs (LIDS)	\$ 2,810,643	\$ 3,104,177	\$ 1,971,971
Street Construction & Maint	27,540,925	27,516,566	27,540,925
State Contribution - Health	20,436	20,436	0
SPPRJ Home Health	861	12,000	1,000
Library Funds	215,778	200,823	176,738
State Recordation Taxes	1,096,539	983,423	983,000
Jail Project Reimbursement	614,255	669,138	611,955
Total Other State Categorical Aid	\$ 32,299,438	\$ 32,506,563	\$ 31,285,589
Total Categorical Aid From The Commonw	\$ 42,746,965	\$ 44,916,445	\$ 43,516,454
Total Revenue From the Commonwealth	\$ 79,066,388	\$ 80,667,810	\$ 79,139,069
<u>Federal Noncategorical Aid</u>			
Payments in Lieu of Taxes	\$ 3,403	\$ 2,186	\$ 2,186
Refuge Sharing Act	40,241	50,000	40,000

GENERAL FUND**FUND 100 REVENUES****Parks & Recreation and Portlock Museum****Revenues have been moved to Fund 213****RESOURCE DETAIL**

	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
Total Federal Noncategorical Aid	\$ 43,644	\$ 52,186	\$ 42,186
<u>Federal Categorical Aid</u>			
Drug Enforcement-Fed OT Reimb	\$ 17,208	\$ 0	\$ 0
Sheriff-SSI Incentive Pay	10,600	5,800	15,000
Crim Alien Asst Program	32,186	38,500	54,299
Federal - ARRA Econ Stimulus	3,059,581	0	0
Total Federal Categorical Aid	\$ 3,119,575	\$ 44,300	\$ 69,299
Total Revenue From The Federal Government	\$ 3,163,219	\$ 96,486	\$ 111,485
Total General Fund Revenues	\$ 517,517,491	\$ 504,544,032	\$ 464,007,792

VIRGINIA PUBLIC ASSISTANCE

FUND 201 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest Income	\$ 67,640	\$ 0	\$ 0
Total Use of Money and Property	\$ 67,640	\$ 0	\$ 0
<u>Charges for Services</u>			
Adm. Collected Fees	\$ 4,162	\$ 6,500	\$ 4,500
Total Charges for Services	\$ 4,162	\$ 6,500	\$ 4,500
<u>Miscellaneous Revenues</u>			
Comm Dev-Private Grants	\$ 264	\$ 0	\$ 0
Total Miscellaneous Revenues	\$ 264	\$ 0	\$ 0
<u>Recovered Costs</u>			
Rec/Reb-Other	\$ 1,774	\$ 12,000	\$ 2,500
Rec/Reb-TANF	0	0	3,000
Total Recovered Costs	\$ 1,774	\$ 12,000	\$ 5,500
<u>Categorical Aid From the Commonwealth - Other</u>			
Public Assistance-VA	\$ 5,814,389	\$ 5,866,917	\$ 6,227,991
Total State Categorical Aid	\$ 5,814,389	\$ 5,866,917	\$ 6,227,991
<u>Revenue from the Federal Government</u>			
Public Welfare-Other Fed Grn	\$ 8,883,708	\$ 9,126,765	\$ 8,841,249
Federal - ARRA Econ Stimulus	111,403	0	60,388
Total Revenue from the Federal Government	\$ 8,995,111	\$ 9,126,765	\$ 8,901,637
Total Virginia Public Assistance Fund	\$ 14,883,340	\$ 15,012,182	\$ 15,139,628

COMMUNITY CORRECTIONS

FUND 202 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest-Bank Dep	\$ 972	\$ 0	\$ 0
Total Use of Money and Property	\$ 972	\$ 0	\$ 0
<u>Service Charges</u>			
Supervision & Intervention Fee	0	33,000	45,744
Total Service Charges	\$ 0	\$ 33,000	\$ 45,744
<u>Categorical Aid From the Commonwealth - Other</u>			
Other State Grants	\$ 477,317	\$ 477,317	\$ 477,317
Total State Categorical Aid	\$ 477,317	\$ 477,317	\$ 477,317
Total Community Corrections Fund	\$ 478,289	\$ 510,317	\$ 523,061

INTERAGENCY CONSORTIUM

FUND 203 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest-Bank Dep	\$ 31,851	\$ 0	\$ 0
Total Use of Money and Property	\$ 31,851	\$ 0	\$ 0
<u>Charges for Services</u>			
Parent Co-Pay	\$ 383	\$ 0	\$ 0
Total Charges for Services	\$ 383	\$ 0	\$ 0
<u>Recovered Costs</u>			
Recoveries & Rebates	\$ 25,450	\$ 0	\$ 0
Total Recovered Costs	\$ 25,450	\$ 0	\$ 0
<u>Categorical Aid From the Commonwealth - Other</u>			
Pool Revenue-VA	\$ 1,985,007	\$ 1,410,510	\$ 1,616,925
Public Welfare-Other St Grant	31,423	31,423	31,423
Total State Categorical Aid	\$ 2,016,430	\$ 1,441,933	\$ 1,648,348
Total Interagency Consortium Fund	\$ 2,074,114	\$ 1,441,933	\$ 1,648,348

FEE SUPPORTED ACTIVITIES FUND

FUND 204 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>License & Permit Fees</u>			
Fire Permit Fees	\$ 107,763	\$ 31,500	\$ 120,000
Fire Bulk Storage Fees	0	0	94,675
Total License & Permit Fees	\$ 107,763	\$ 31,500	\$ 214,675
<u>Fines & Forfeitures</u>			
Red Light Photo Enforcement	\$ 0	\$ 0	\$ 797,895
Total Fines & Forfeitures	\$ 0	\$ 0	\$ 797,895
<u>Use of Money & Property</u>			
Interest-Bank Dep	\$ 13,131	\$ 0	\$ 0
Total Use of Money and Property	\$ 13,131	\$ 0	\$ 0
<u>Charges for Services</u>			
Fire Inspection Fees	\$ 22,650	\$ 29,406	\$ 200,000
Weed Cutting Charges	53,086	0	0
Total Charges for Services	\$ 75,736	\$ 29,406	\$ 200,000
<u>Recovered Costs</u>			
Rec/Reb-Fire HEAT	\$ 28,547	\$ 20,702	\$ 20,000
Total Recovered Costs	\$ 28,547	\$ 20,702	\$ 20,000
Total Fee Supported Activities Fund	\$ 225,177	\$ 81,608	\$ 1,232,570

COMMUNITY SERVICES

FUND 205 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest-Bank Dep	\$ 69,787	\$ 0	\$ 0
Clearing Fixed Asset Disposal	1,405	0	0
Total Use of Money and Property	\$ 71,192	\$ 0	\$ 0
<u>Charges for Services</u>			
MH Fees	\$ 1,683,275	\$ 2,142,590	\$ 2,184,926
ID Fees	1,401,485	1,367,682	1,404,202
SA Substance Abuse Fees	147,248	175,000	160,000
Total Charges for Services	\$ 3,232,008	\$ 3,685,272	\$ 3,749,128
<u>Recovered Costs</u>			
Rec/Reb-Other	\$ 8,745	\$ 0	\$ 0
Rec/Reb-Jury	840	0	0
Total Recovered Costs	\$ 9,585	\$ 0	\$ 0
<u>Categorical Aid From the Commonwealth - Other</u>			
Mental Health Svcs-VA	\$ 5,604,233	\$ 5,402,981	\$ 5,974,368
Intellectual Disability Svcs-VA	697,172	522,088	497,051
Substance Abuse Svcs-VA	896,281	872,045	874,175
Gen Govt-Other State Grants	0	481,618	56,692
Total State Categorical Aid	\$ 7,197,686	\$ 7,278,732	\$ 7,402,286
<u>Revenue from the Federal Government</u>			
Mental Health Svcs-Fed	\$ 132,133	\$ 130,572	\$ 122,282
Substance Abuse Svcs-Fed	759,914	763,092	763,092
Part C Infant-Fed	195,682	162,002	270,520
Total Revenue from the Federal Government	\$ 1,087,729	\$ 1,055,666	\$ 1,155,894
Total Community Services Fund	\$ 11,598,200	\$ 12,019,670	\$ 12,307,308

CHESAPEAKE CONFERENCE CENTER

FUND 206 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Other Local Taxes</u>			
Taxes-Sales Motel Rooms	\$ 495,665	\$ 476,669	\$ 510,000
Taxes-Lodging Flat	696,126	664,313	725,000
Taxes-Restaurant-Food	1,793,830	1,830,000	1,830,000
Total Other Local Taxes	\$ 2,985,621	\$ 2,970,982	\$ 3,065,000
<u>Use of Money & Property</u>			
Interest-Bank Dep	\$ 27,358	\$ 0	\$ 0
Rent-Conference Center	323,350	300,000	275,000
Total Use of Money & Property	\$ 350,708	\$ 300,000	\$ 275,000
<u>Charges for Services</u>			
Sale of Svc-Conference Center	\$ 154,595	\$ 160,000	\$ 175,000
Total Charges for Services	\$ 154,595	\$ 160,000	\$ 175,000
<u>Miscellaneous Revenue</u>			
Miscellaneous Local Revenues	\$ 25	\$ 1,000	\$ 0
Conf Center Service Fees	295,783	400,550	350,000
Admission Fees	12,083	15,000	20,000
Sale of Food	1,355,593	1,600,000	1,400,000
Sale of Beverages	107,043	140,000	125,750
Total Miscellaneous Revenue	\$ 1,770,527	\$ 2,156,550	\$ 1,895,750
<u>Recovered Costs</u>			
Rec/Reb-Other	\$ 12,433	\$ 5,000	\$ 10,000
Total Recovered Costs	\$ 12,433	\$ 5,000	\$ 10,000
Total Chesapeake Conference Center Fund	\$ 5,273,884	\$ 5,592,532	\$ 5,420,750

E-911 OPERATIONS FUND

FUND 207 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Other Local Taxes</u>			
Communications Sales Tax Committed	\$ 0	\$ 0	\$ 4,950,691
** Note: Committed revenues are pledged for use in specific special revenue funds by City Council policy.			
Total Other Local Taxes	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,950,691</u>
<u>Use of Money & Property</u>			
Interest-Bank Dep	\$ 38,577	\$ 0	\$ 0
Total Use of Money and Property	<u>\$ 38,577</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Categorical Aid From the Commonwealth - Other</u>			
Wireless E-911 Service Board	\$ 1,434,751	\$ 1,400,000	\$ 850,000
Total State Categorical Aid	<u>\$ 1,434,751</u>	<u>\$ 1,400,000</u>	<u>\$ 850,000</u>
Total E-911 Operations Fund	<u>\$ 1,473,328</u>	<u>\$ 1,400,000</u>	<u>\$ 5,800,691</u>

CHESAPEAKE JUVENILE SERVICES**FUND 208 REVENUES**

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Charges for Services</u>			
Telephone Commissions	\$ 11,355	\$ 12,000	\$ 9,500
Total Charges for Services	\$ 11,355	\$ 12,000	\$ 9,500
<u>Recovered Costs</u>			
Rec/Reb-Jt Cost-Juv Home Per Diem	\$ 1,761,480	\$ 2,162,440	\$ 1,733,750
Total Recovered Costs	\$ 1,761,480	\$ 2,162,440	\$ 1,733,750
<u>Categorical Aid From the Commonwealth - Other</u>			
Juvenile Detention Home	\$ 2,547,273	\$ 2,084,600	\$ 1,965,792
Total Other State Categorical Aid	\$ 2,547,273	\$ 2,084,600	\$ 1,965,792
Total Juvenile Services Fund	\$ 4,320,108	\$ 4,259,040	\$ 3,709,042

TAX INCREMENT FINANCING FUND-GREENBRIER**FUND 209 REVENUES**

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest-Bank Dep	\$ 74,731	\$ 0	\$ 0
Total Use of Money and Property	\$ 74,731	\$ 0	\$ 0
<u>General Property Taxes</u>			
Current Taxes On Real Prop-G.B.	\$ 4,929,957	\$ 5,513,616	\$ 5,346,231
Total General Property taxes	\$ 4,929,957	\$ 5,513,616	\$ 5,346,231
Total TIF Fund	\$ 5,004,688	\$ 5,513,616	\$ 5,346,231

TAX INCREMENT FINANCING FUND-SOUTH NORFOLK**FUND 212 REVENUES**

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest-Bank Dep	\$ 73,858	\$ 0	\$ 0
Total Use of Money and Property	\$ 73,858	\$ 0	\$ 0
<u>General Property Taxes</u>			
Current Taxes On Real Prop-S.N.	\$ 4,507,616	\$ 4,689,614	\$ 4,590,771
Total General Property taxes	\$ 4,507,616	\$ 4,689,614	\$ 4,590,771
Total TIF Fund	\$ 4,581,474	\$ 4,689,614	\$ 4,590,771

OPEN SPACE & AGRICULTURAL PRESERVATION**FUND 210 REVENUES**

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>General Property Taxes</u>			
Taxes-Curr Real Property Committed	\$ 0	\$ 0	\$ 271,284
** Note: Committed revenues are pledged for use in specific special revenue funds by City Council policy.			
Total General Property Taxes	\$ 0	\$ 0	\$ 271,284
<u>Use of Money & Property</u>			
Net Inc/(Decr) in FV of Invest	\$ 36,516	\$ 0	\$ 0
Total Use of Money and Property	\$ 36,516	\$ 0	\$ 0
Open Space & Agricultural Preservation Fund	\$ 36,516	\$ 0	\$ 271,284

PARKS & RECREATION (Revenues formerly in Funds 100, 540 and 541)

FUND 213 REVENUES

Includes Portlock Museum from Fund 100

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest-Bank Dep	\$ 14,714	\$ 0	\$ 0
Rent-Concession Stands	3,150	1,800	0
Rent-Athletic Fields	6,906	6,130	17,436
Rent-Ches City Park	19,675	30,683	37,518
Rent-Park Shelters	17,145	7,575	18,100
Rent-NWRP Fees	8,750	10,750	22,588
Rent-NWRP Home	3,150	3,900	0
Rent-Other Recreational NWRP	22,937	27,319	0
Rent-Campsites	50,779	56,707	53,856
Rent-Cabins	1,699	15,750	9,010
Rent-Park Land	4,342	0	5,100
Rent-Community Centers	100,750	103,500	113,500
Rent-Civic Facilities	2,074	1,020	1,020
Rent-Showmobile	5,975	4,742	7,275
Parking Fees	0	0	7,912
Total Use of Money & Property	\$ 262,046	\$ 269,876	\$ 293,315
<u>Charges for Services</u>			
Recreation-Franchise Fees	\$ 98,555	\$ 94,980	\$ 108,175
Recreation-Vending Mach Comm	8,283	6,700	6,700
Recreation-Fees	679,770	632,342	566,266
Recreation-ID Cards	73,885	70,500	70,500
Membership Dues	85	100	100
Gift Shop Sales	677	600	600
Art Sales Commissions	945	800	800
Art Class Fee	1,425	1,400	1,400
Total Charges for Services	\$ 863,625	\$ 807,422	\$ 754,541
<u>Miscellaneous Revenue</u>			
Sale of Recreational Services	\$ 153	\$ 0	\$ 0
Sale of Food NWRP	7,333	6,428	6,608
Sale of Beverages NWRP	6,219	6,828	6,664
Sale of General Merchandise NWRP	1,992	2,556	1,689
Dog Park Memberships	0	0	5,000
Sale of Recreation Merchandise	70,826	68,808	63,286
Special Event Revenue	11,662	24,580	55,745
Stay and Play Revenue	82,270	271,800	271,800
Total Miscellaneous Revenue	\$ 180,455	\$ 381,000	\$ 410,792
<u>Recovered Costs</u>			
Rec/Reb-Parks	\$ 646	\$ 0	\$ 0
Rec/Reb-Jury	90	0	0
Total Recovered Costs	\$ 736	\$ 0	\$ 0
Total Parks & Recreation Fund	\$ 1,306,862	\$ 1,458,298	\$ 1,458,648

WASTE MANAGEMENT**FUND 215 REVENUES**

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>General Property Taxes</u>			
Taxes-Curr Real Property Committed	\$ 0	\$ 0	\$ 18,276,983
** Note: Committed revenues are pledged for use in specific special revenue funds by City Council policy.			
Total General Property Taxes	\$ 0	\$ 0	\$ 18,276,983
<u>Charges for Services</u>			
Waste Recycling Service Charge	\$ 0	\$ 2,300,000	\$ 2,394,000
Total Charges for Services	\$ 0	\$ 2,300,000	\$ 2,394,000
<u>Miscellaneous Revenue</u>			
Sale of Automated Refuse Containers	\$ 0	\$ 0	\$ 30,000
Sale of Recycling Containers	0	0	60,500
Total Miscellaneous Revenue	\$ 0	\$ 0	\$ 90,500
Total Waste Management Fund	\$ 0	\$ 2,300,000	\$ 20,761,483

GRANTS

FUND 228 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest Income	\$ 42,354	\$ 0	\$ 0
Total Use of Money and Property	\$ 42,354	\$ 0	\$ 0
<u>Charges for Services</u>			
Service Charges	\$ 45,108	\$ 0	\$ 0
Total Charges for Services	\$ 45,108	\$ 0	\$ 0
<u>Miscellaneous Revenue</u>			
Local Miscellaneous	\$ 228,039	\$ 270,000	\$ 270,000
Total Miscellaneous Revenue	\$ 228,039	\$ 270,000	\$ 270,000
<u>Recovered Costs</u>			
Recoveries & Rebates	\$ (17,851)	\$ 0	\$ 0
Total Recovered Costs	\$ (17,851)	\$ 0	\$ 0
<u>Revenue from the Commonwealth-Categorical Aid</u>			
EMS-Four for Life	\$ 181,094	\$ 177,632	\$ 194,337
Distrib of Fire Program Funds	382,167	542,043	549,528
Other State Grants	1,179,341	1,112,614	1,075,139
Total State Categorical Aid	\$ 1,742,602	\$ 1,832,289	\$ 1,819,004
<u>Revenue from the Federal Government</u>			
Federal Grants	\$ 2,347,581	\$ 274,247	\$ 288,657
Total Revenue from the Federal Government	\$ 2,347,581	\$ 274,247	\$ 288,657
Total Grants Fund	\$ 4,387,833	\$ 2,376,536	\$ 2,377,661

CITY-WIDE DEBT FUND

FUND 401 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest-Bank Dep	\$ 1,320,213	\$ 500,000	\$ 497,796
Rent-Human Services Bldg	115,765	115,765	115,765
Total Use of Money and Property	\$ 1,435,978	\$ 615,765	\$ 613,561
<u>Miscellaneous Revenue</u>			
Miscellaneous Revenue	\$ 0	\$ 0	\$ 646,576
Total Miscellaneous Revenue	\$ 0	\$ 0	\$ 646,576
<u>Categorical Aid From the Commonwealth - Other</u>			
Jail Project Reimbursement	\$ 216,439	\$ 216,439	\$ 216,439
Total State Categorical Aid	\$ 216,439	\$ 216,439	\$ 216,439
Total City-Wide Debt Fund	\$ 1,652,417	\$ 832,204	\$ 1,476,576

UTILITIES WATER/SEWER CONSTRUCTION

FUND 502 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest	\$ 1,764	\$ 0	\$ 0
Total Use of Money & Property	\$ 1,764	\$ 0	\$ 0
Total Utilities W/S Construction Fund	\$ 1,764	\$ 0	\$ 0

UTILITIES RENEWAL & REPLACEMENT

FUND 504 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest Income	\$ (62,090)	\$ 0	\$ 0
Total Use of Money & Property	\$ (62,090)	\$ 0	\$ 0
<u>Recovered Costs</u>			
Recoveries & Rebates	\$ 620,551	\$ 0	\$ 0
Total Recovered Costs	\$ 620,551	\$ 0	\$ 0
<u>Other State Categorical Aid</u>			
State Grants	\$ 810,000	\$ 0	\$ 0
Total Other State Categorical Aid	\$ 810,000	\$ 0	\$ 0
Total Utilities Renewal & Replacement Fund	\$ 1,368,461	\$ 0	\$ 0

UTILITIES CAPITAL IMPROVEMENT**FUND 507 REVENUES**

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest-Bank Dep	\$ 1,326,816	\$ 885,000	\$ 593,000
Gain on Disposal of Fixed Asse	4,879	0	0
Total Use of Money & Property	\$ 1,331,695	\$ 885,000	\$ 593,000
<u>Miscellaneous Revenue</u>			
Donations-Local	\$ 9,851,753	\$ 0	\$ 0
Total Miscellaneous Revenue	\$ 9,851,753	\$ 0	\$ 0
Total Utilities Capital Improvement Fund	\$ 11,183,448	\$ 885,000	\$ 593,000

UTILITIES REVENUE BOND**FUND 509 REVENUES**

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest- Fund 509 87 Rev DSR	\$ 5,023	\$ 15,000	\$ 0
Total Use of Money & Property	\$ 5,023	\$ 15,000	\$ 0
Total Utilities Revenue Bond Fund	\$ 5,023	\$ 15,000	\$ 0

UTILITIES REVENUE

FUND 510 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest-Customer Payments	\$ 16,894	\$ 10,000	\$ 10,000
Rent-Fire Hydrant	1,121,480	1,149,540	1,165,640
Total Money & Property	\$ 1,138,374	\$ 1,159,540	\$ 1,175,640
<u>Charges for Services</u>			
Sale of Svc-Public Info	\$ 38,813	\$ 0	\$ 0
Eng/Adm/Inspec	13,499	10,000	10,000
Sewer Connect Fees	1,377,022	1,400,000	1,450,000
Pro Rata Sewer Conn Fee Reimb	(4,660)	0	0
Cost Part Sewer Connection Fee	5,200	0	0
Water Connection Fees	1,757,378	1,900,000	1,650,000
Pro Rata Water Conn Fee Reimb	(5,160)	0	0
Cost Part Water Connection Fee	2,600	0	0
Water Billings	33,135,755	32,800,000	33,500,000
Reconnection Charges	43,055	50,000	50,000
Laboratory Fees	8,960	0	0
Account Entry Fees	78,443	80,000	80,000
Sewer Service Charges	17,637,957	17,600,000	18,800,000
Pro Rata Contributions	182,922	0	0
Miscellaneous Water Revenue	12,444	0	0
ProRata Payments to Developers	(348,926)	0	0
Penalties-Non-taxes	289,433	90,000	90,000
Total Charges for Services	\$ 54,224,735	\$ 53,930,000	\$ 55,630,000
<u>Miscellaneous Revenue</u>			
Sale of Salvage and Surplus	\$ 16,174	\$ 5,000	\$ 5,000
Sale of Svc	78,796	45,000	45,000
Total Miscellaneous Revenue	\$ 94,970	\$ 50,000	\$ 50,000
<u>Recovered Costs</u>			
Rec/Reb-Other	\$ 30	\$ 500	\$ 500
Total Recovered Costs	\$ 30	\$ 500	\$ 500
Total Utility Revenue Fund	\$ 55,458,109	\$ 55,140,040	\$ 56,856,140

STORMWATER MANAGEMENT OPERATIONS

FUND 520 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest-Bank Dep	\$ 339,416	\$ 250,000	\$ 250,000
Net Inc/(Decr) in FV of Invest	533	0	0
Total Use of Money and Property	\$ 339,949	\$ 250,000	\$ 250,000
<u>Charges for Services</u>			
Stormwater Fees	\$ 13,026,683	\$ 14,563,978	\$ 14,171,471
Stormwater Fees-Discounts	0	0	0
Sale of Svc-Public Works	9,996	10,000	10,000
Total Charges for Services	\$ 13,036,679	\$ 14,573,978	\$ 14,181,471
<u>Recovered Costs</u>			
Rec/Reb-Other	\$ 76	\$ 0	\$ 0
Total Recovered Costs	\$ 76	\$ 0	\$ 0
Total Stormwater Mgmt. Operations Fund	\$ 13,376,704	\$ 14,823,978	\$ 14,431,471

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest-Bank Dep	\$ 256,524	\$ 250,000	\$ 175,000
Total Use of Money & Property	\$ 256,524	\$ 250,000	\$ 175,000
<u>Charges for Services</u>			
Tolls-Cash	\$ 3,950,131	\$ 3,441,268	\$ 3,829,840
Tolls-Discount Tickets	435,847	431,348	417,233
Tolls-Electronic Collection	3,475,103	2,473,847	2,801,207
Tolls-Elec Transaction Fees	(974,334)	0	0
Tolls-Unpaid Tolls	2,078	4,387	1,308
Tolls-Violation Enforcement	19,708	20,855	24,263
Admin Fee-Other	18,817	24,708	10,278
Total Charges for Services	\$ 6,927,350	\$ 6,396,413	\$ 7,084,129
Total Chesapeake Expressway Fund	\$ 7,183,874	\$ 6,646,413	\$ 7,259,129

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest-Bank Dep	\$ 64,430	\$ 0	\$ 0
Total Use of Money & Property	<u>\$ 64,430</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Charges for Services</u>			
Tolls-Cash	\$ 479,043	\$ 0	\$ 0
Tolls-Discount Tickets	48,256	0	0
Total Charges for Services	<u>\$ 527,299</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Miscellaneous Revenue</u>			
Miscellaneous Local Revenues	\$ 224	\$ 0	\$ 0
Total Miscellaneous Revenue	<u>\$ 224</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Jordan Bridge Fund	<u>\$ 591,953</u>	<u>\$ 0</u>	<u>\$ 0</u>

CENTRAL FLEET MANAGEMENT

FUND 601 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest-Bank Dep	\$ 96,437	\$ 0	\$ 0
Gain on Disposal of Fixed Assets	144,020	150,000	0
Total Use of Money and Property	\$ 240,457	\$ 150,000	\$ 0
<u>Miscellaneous Revenue</u>			
Donations-Local	\$ 552,275	\$ 0	\$ 0
City Garage-Sales Gasoline	1,197,884	1,196,000	1,180,657
City Garage-Sales Labor	15,548,212	13,232,011	12,349,470
City Garage - Sales Outside	0	0	500,000
Total Miscellaneous Revenue	\$ 17,298,371	\$ 14,428,011	\$ 14,030,127
<u>Recovered Costs</u>			
Rec/Reb-Ins Claims Collected	\$ 34,430	\$ 0	\$ 0
Rec/Reb-Other	39,630	5,000	5,000
Total Recovered Costs	\$ 74,060	\$ 5,000	\$ 5,000
Total Central Fleet Management Fund	\$ 17,612,888	\$ 14,583,011	\$ 14,035,127

INFORMATION TECHNOLOGY

FUND 603 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest-Bank Dep	\$ 45,179	\$ 0	\$ 0
Rent-General Property	126,421	132,200	132,200
Total Use of Money and Property	\$ 171,600	\$ 132,200	\$ 132,200
<u>Miscellaneous Revenue</u>			
Donations- Local Government	\$ 240,138	\$ 0	\$ 0
IT Charges-Comp Svcs	8,186,249	8,197,687	8,216,189
IT Charges- GIS	280	0	0
IT Charges - Outside Agencies	973,469	947,859	624,005
Sale of Svc CIB Support	0	259,534	0
Total Miscellaneous Revenue	\$ 9,400,136	\$ 9,405,080	\$ 8,840,194
<u>Recovered Costs</u>			
Rec/Reb-Other	\$ 20,892	\$ 0	\$ 0
Total Recovered Costs	\$ 20,892	\$ 0	\$ 0
Total Information Technology Fund	\$ 9,592,629	\$ 9,537,280	\$ 8,972,394

SELF INSURANCE

FUND 606 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest-Bank Dep	\$ 396,426	\$ 275,000	\$ 0
Net Inc/(Decr) in FV of Invest	2,018	0	0
Total Use of Money and Property	\$ 398,445	\$ 275,000	\$ 0
<u>Miscellaneous Revenue</u>			
Risk Mgmt Charges	\$ 3,678,310	\$ 3,666,882	\$ 4,944,733
Total Miscellaneous Revenue	\$ 3,678,310	\$ 3,666,882	\$ 4,944,733
<u>Recovered Costs</u>			
Rec/Reb-Ins Claims Collected	\$ 86,295	\$ 25,000	\$ 0
Rec/Reb-Other	0	5,500	0
Rec/Reb-GL & Auto Claims Ded	226,750	125,000	0
Reimb for Medical Claims	2,683,981	0	0
Reimb for Indemnity Claims	784,975	0	0
Total Recovered Costs	\$ 3,782,000	\$ 155,500	\$ 0
Total Self Insurance Fund	\$ 7,858,755	\$ 4,097,382	\$ 4,944,733

MOSQUITO CONTROL

FUND 800 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>General Property Taxes</u>			
Real Property	\$ 2,459,443	\$ 2,453,000	\$ 2,254,210
Public Service Corp	98,148	94,100	100,000
Personal Property	1,318,391	1,300,208	1,287,000
Total General Property Taxes	\$ 3,875,982	\$ 3,847,308	\$ 3,641,210
<u>Use of Money & Property</u>			
Interest Income	\$ 130,983	\$ 0	\$ 0
Gain on Disposal of Fixed Assets	2,920	0	0
Total Use of Money & Property	\$ 133,903	\$ 0	\$ 0
<u>Recovered Costs</u>			
Recoveries & Rebates	\$ 2,203	\$ 0	\$ 0
Total Recovered Costs	\$ 2,203	\$ 0	\$ 0
Total Mosquito Control Fund	\$ 4,012,088	\$ 3,847,308	\$ 3,641,210

SCHOOL OPERATING FUND

FUND 900 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Rental Of Gen Property	\$ 1,128,784	\$ 1,450,000	\$ 1,294,000
Total Use of Money and Property	\$ 1,128,784	\$ 1,450,000	\$ 1,294,000
<u>Charges for Services</u>			
Tuition Adult Education	\$ 123,841	\$ 113,000	\$ 163,000
Tuition Summer School	204,504	395,800	395,800
Tuition Driver Ed	170,154	305,400	362,120
School Tuitions & Fees	49,462	30,000	30,000
Total Charges for Services	\$ 547,961	\$ 844,200	\$ 950,920
<u>Miscellaneous Revenue</u>			
Sales Of Service & Supplies	\$ 2,734	\$ 3,000	\$ 3,000
Printing Services	193,404	198,000	198,000
Sale Of Equipment	42,336	30,000	30,000
Recoveries & Rebates	1,105,361	505,000	505,000
Insurance Claims	67,741	40,000	40,000
Total Miscellaneous Revenue	\$ 1,411,576	\$ 776,000	\$ 776,000
Local Revenues	\$ 3,088,321	\$ 3,070,200	\$ 3,020,920
<u>Revenue from the Commonwealth - Categorical Aid</u>			
Sales Tax State	\$ 38,486,531	\$ 38,376,185	\$ 36,554,242
Basic Aid	134,448,240	120,736,342	100,353,029
Special Education	24,202,376	24,150,004	24,310,205
Gifted & Talented	1,219,434	1,208,827	1,138,785
Remedial Services	1,842,701	1,826,672	1,720,830
Remedial Summer	1,663,833	1,659,304	1,277,725
Textbooks	3,211,719	3,183,781	1,329,594
Vocational Education	3,296,726	3,279,274	3,200,488
FICA Contribution Reimb	7,018,521	6,957,470	6,579,644
Reading Intervention	432,280	430,140	464,629
VRS Contribution Reimb	9,078,010	8,945,318	3,897,174
State Lottery Proceeds	5,382,738	2,441,024	0
Group Life Contribution Reimb	298,084	241,765	253,063
At Risk	1,052,050	958,925	1,067,076
Class Size	2,239,286	2,230,332	1,994,520
English Second Language	338,225	350,612	327,355
State Construction Proceeds	660,492	0	0
SOL Algebra Readiness	264,622	262,391	262,663
Miscellaneous State	82,451	0	0
Enrollment Loss	365,635	713,213	0
Mentor Teacher Program	0	22,930	17,506

SCHOOL OPERATING FUND

FUND 900 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
Composite Index Hold Harmless	0	0	11,086,597
Total State Categorical Aid	<u>\$ 235,583,954</u>	<u>\$ 217,974,509</u>	<u>\$ 195,835,125</u>
<u>Revenue from the Federal Government</u>			
Forest Reserve	\$ 1,275	\$ 600	\$ 600
Public Law 874	4,452,390	3,000,000	3,000,000
Total Revenue from the Federal Government	<u>\$ 4,453,665</u>	<u>\$ 3,000,600</u>	<u>\$ 3,000,600</u>
Total School Operating Fund	<u>\$ 243,125,940</u>	<u>\$ 224,045,309</u>	<u>\$ 201,856,645</u>

SCHOOL GRANTS FUND

FUND 928 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Miscellaneous Revenue</u>			
Fine Arts Commission Local	\$ 4,750	\$ 6,500	\$ 6,000
ASD Connecting Through Training & Technology	18,898	0	0
Toyota Tapestry Grant	10,000	0	0
Sea World Environmental Grant	0	0	8,364
Total Miscellaneous Revenue	\$ 33,648	\$ 6,500	\$ 14,364
<u>Revenue from the Commonwealth - Categorical Aid</u>			
Chesapeake Juvenile Svcs Education Program	\$ 1,519,641	\$ 1,524,916	\$ 1,530,741
ISAEP	47,152	47,152	47,152
At Risk Four Yr Olds	1,208,281	1,272,240	1,074,354
Correctional Center Spec Ed Services	107,893	103,133	103,133
Misc Categorical	1,750,000	6,022,000	6,000,000
Technology Grant	2,544,000	1,272,000	1,464,000
Middle School Teacher Corps.	10,000	0	20,000
Race to GED	74,211	75,000	75,000
Learn & Serve Environmental Education	28,838	0	32,997
Expanded GED	10,000	10,000	9,400
General Adult Education	24,709	36,681	31,439
Project Lead The Way	0	50,000	0
Total State Categorical Aid	\$ 7,324,725	\$ 10,413,122	\$ 10,388,216
<u>Revenue from the Federal Government</u>			
WFIA 1998 (Adult Basic Education)	\$ 201,729	\$ 202,679	\$ 202,000
WFIA 1998 (ABE Supplemental)	18,982	0	0
NCLBA Title I-A (Reading & Math Improvement)	5,657,221	5,303,737	5,938,004
NCLBA Title I-D (Remedial Teacher Grant)	98,902	86,800	17,000
NCLBA Title I-D (Neglected/Delinquent)	6,500	0	0
NCLBA Title II-A (Classroom Teachers Grant)	1,449,548	1,414,889	1,989,555
NCLBA Title II-A (Training)	166,165	58,596	75,150
NCLB Title II-D (Technology Equipment)	42,038	30,104	52,347
NCLB Title II-D (Staff Development)	14,013	10,035	8,009
NCLBA Title III (Limtd English Proficiency)	108,190	95,882	89,990
NCLBA Title IV-A (Drug Free Schools)	156,525	128,289	43,668
NCLBA Title V-A (Staff Development)	44,979	0	0
CPVTA 1998 (Carl Perkins)	438,993	438,993	502,180
IDEIA Title IV-B §611 (Special Education)	9,554,891	10,018,422	12,386,920
IDEIA Title IV-B §611 (Assistive Technology)	87,220	0	0
IDEIA Title IV-B §619 (Preschool Grant)	276,026	246,885	217,809
EL Civics	90,745	0	0

SCHOOL GRANTS FUND**FUND 928 REVENUES**

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
ARRA - State Fiscal Stabilization Fund	0	13,749,951	24,288,503
ARRA - Title I Part A	0	4,582,710	3,202,615
ARRA - Title II-Part D Technology Ed	0	105,125	96,814
ARRA - IDEIA Title VI-Part B § 611 Special Ed	0	9,245,733	4,360,549
ARRA - IDEIA Title VI-Part B § 619 Special Ed	0	289,553	230,827
Total Revenue from the Federal Government	\$ 18,412,667	\$ 46,008,383	\$ 53,701,940
Total School Grants Fund	\$ 25,771,040	\$ 56,428,005	\$ 64,104,520

SCHOOL TEXTBOOK FUND**FUND 940 REVENUES**

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest Revenue	\$ 38,000	\$ 35,000	\$ 35,000
	<hr/>	<hr/>	<hr/>
Total Use of Money & Property	\$ 38,000	\$ 35,000	\$ 35,000
	<hr/>	<hr/>	<hr/>
<u>Charges for Services</u>			
Lost & Damaged Textbooks	\$ 30,500	\$ 5,000	\$ 5,000
	<hr/>	<hr/>	<hr/>
Total Charges for Services	\$ 30,500	\$ 5,000	\$ 5,000
	<hr/>	<hr/>	<hr/>
Total School Textbook Fund	\$ 68,500	\$ 40,000	\$ 40,000

SCHOOL FOOD SERVICE FUND

FUND 941 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Use of Money & Property</u>			
Interest Income	\$ 40,000	\$ 45,000	\$ 5,000
Total Use of Money & Property	\$ 40,000	\$ 45,000	\$ 5,000
<u>Charges for Services</u>			
Cafeteria Sales Local	\$ 7,923,466	\$ 6,925,686	\$ 6,725,000
Miscellaneous Income	5,000	2,500	0
Total Charges for Services	\$ 7,928,466	\$ 6,928,186	\$ 6,725,000
<u>Recovered Costs</u>			
Recoveries & Rebates	\$ 10,000	\$ 25,000	\$ 50,000
Total Recovered Costs	\$ 10,000	\$ 25,000	\$ 50,000
<u>Revenue from the Commonwealth - Categorical Aid</u>			
State Funds	\$ 187,000	\$ 226,882	\$ 211,450
Total State Categorical Aid	\$ 187,000	\$ 226,882	\$ 211,450
<u>Revenue from the Federal Government</u>			
Sch Lunch & Milk Grant Fed	\$ 5,000,000	\$ 5,820,842	\$ 5,966,427
Total Revenue from the Federal Government	\$ 5,000,000	\$ 5,820,842	\$ 5,966,427
Total School Lunch Program	\$ 13,165,466	\$ 13,045,910	\$ 12,957,877

CELL TOWER FUND

FUND 942 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2008-09 ACTUAL</u>	<u>FY 2009-10 AMENDED</u>	<u>FY 2010-11 BUDGET</u>
<u>Miscellaneous Revenue</u>			
Miscellaneous	\$ 0	\$ 0	\$ 210,000
Total Miscellaneous	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 210,000</u>
Total Cell Tower Fund	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 210,000</u>