

Fund Balance Schedules

100	General Fund	FY 2015-16	FY 2016-17	FY 2017-18
	Beginning Fund Balance	\$ 154,928,466	\$ 183,442,836	\$ 185,880,289
	Revenue collections	534,054,818	543,680,988	559,106,980
	Other revenue transactions-Public Schools	168,153	-	-
	Transfers from other funds	4,443,250	3,772,760	3,845,060
	Total funds available	\$ 693,594,687	\$ 730,896,584	\$ 748,832,329
	Expenditures	(261,882,595)	(287,800,709)	(296,260,087)
	Encumbrance adjustments close of year	148,511	-	-
	Transfers to Chesapeake Public Schools	(181,910,491)	(190,326,834)	(199,716,509)
	Transfers to Capital and Grant funds	(16,946,376)	(24,998,766)	(26,783,436)
	Transfers to other operating funds	(49,560,900)	(50,459,986)	(51,647,899)
	Estimated vacancy savings	-	8,570,000	8,740,000
	Ending Fund Balance	\$ 183,442,836	\$ 185,880,289	\$ 183,164,398

Special Revenue Funds

201	Virginia Public Assistance	FY 2015-16	FY 2016-17	FY 2017-18
	Beginning Fund Balance	\$ 3,954,094	\$ 6,008,040	\$ 4,256,040
	Revenue collections	13,688,863	13,889,669	14,136,371
	Transfers from other funds	7,363,268	5,787,808	5,858,549
	Total funds available	\$ 25,006,225	\$ 25,685,517	\$ 24,250,960
	Expenditures	(18,963,145)	(21,408,286)	(21,904,308)
	Transfers to other funds	(35,040)	(21,191)	(21,200)
	Ending Fund Balance	\$ 6,008,040	\$ 4,256,040	\$ 2,325,452

203	Interagency Consortium	FY 2015-16	FY 2016-17	FY 2017-18
	Beginning Fund Balance	\$ 1,254,014	\$ 950,860	\$ 663,049
	Revenue collections	2,351,599	2,002,132	2,249,815
	Transfers from other funds	1,450,979	1,414,767	1,460,011
	Total funds available	\$ 5,056,592	\$ 4,367,759	\$ 4,372,875
	Expenditures	(4,103,046)	(3,704,710)	(3,959,826)
	Transfers to other funds	(2,686)	-	-
	Ending Fund Balance	\$ 950,860	\$ 663,049	\$ 413,049

Fund Balance Schedules

	FY 2015-16	FY 2016-17	FY 2017-18
204 <u>Fee Supported Activities</u>			
Beginning Fund Balance	\$ 1,067,084	\$ 997,581	\$ 892,826
Revenue collections	976,680	836,300	1,064,116
Transfers from other funds			
Total funds available	\$ 2,043,764	\$ 1,833,881	\$ 1,956,942
Expenditures	(1,042,841)	(941,055)	(1,064,693)
Transfers to other funds	(3,342)	-	(50,000)
Ending Fund Balance	\$ 997,581	\$ 892,826	\$ 842,249
205 <u>Integrated Behavioral Healthcare</u>			
Beginning Fund Balance	\$ 6,371,375	\$ 9,700,464	\$ 9,378,983
Revenue collections	17,610,809	17,167,739	19,021,980
Transfers from other funds	7,805,913	7,850,631	7,533,867
Total funds available	\$ 31,788,097	\$ 34,718,834	\$ 35,934,830
Expenditures	(21,765,675)	(24,698,701)	(27,268,697)
Other Transactions	2,326	-	-
Transfers to Capital Fund	-	(350,000)	(1,579,000)
Transfers to other funds	(324,284)	(291,150)	(287,150)
Ending Fund Balance	\$ 9,700,464	\$ 9,378,983	\$ 6,799,983
206 <u>Conference Center Fund</u>			
Beginning Fund Balance	\$ 3,319,451	\$ 3,826,994	\$ 4,882,476
Revenue collections	5,500,234	5,771,935	6,088,293
Total funds available	\$ 8,819,685	\$ 9,598,929	\$ 10,970,769
Expenditures	(3,622,132)	(3,956,453)	(4,305,626)
Transfers to Capital Fund	(1,108,000)	(760,000)	(880,000)
Transfers to other funds	(262,559)	-	-
Ending Fund Balance	\$ 3,826,994	\$ 4,882,476	\$ 5,785,143
207 <u>E-911 Operations Fund</u>			
Beginning Fund Balance	\$ 2,569,526	\$ 3,231,589	\$ 3,273,573
Revenue collections	6,315,256	6,272,998	6,272,998
Transfers from other funds	-	12,791	6,458
Total funds available	\$ 8,884,782	\$ 9,504,587	\$ 9,553,029
Expenditures	(5,642,057)	(6,231,014)	(6,812,529)
Transfers to other funds	(11,136)	-	-
Ending Fund Balance	\$ 3,231,589	\$ 3,273,573	\$ 2,740,500

Fund Balance Schedules

	FY 2015-16	FY 2016-17	FY 2017-18
208 <u>Juvenile Services</u>			
Beginning Fund Balance	\$ 1,679,105	\$ 2,627,687	\$ 1,893,951
Revenue collections	4,765,722	4,590,119	4,702,388
Transfers from other funds	2,412,027	1,481,637	1,484,574
Total funds available	\$ 8,856,854	\$ 8,699,443	\$ 8,080,913
Expenditures	(6,206,659)	(6,805,492)	(7,205,353)
Transfers to other funds	(22,508)	-	-
Ending Fund Balance	\$ 2,627,687	\$ 1,893,951	\$ 875,560
209 <u>Tax Increment Financing - Greenbrier</u>			
Beginning Fund Balance	\$ 14,792,749	\$ 16,516,415	\$ 18,795,017
Revenue collections	5,565,746	6,172,600	7,282,400
Total funds available	\$ 20,358,495	\$ 22,689,015	\$ 26,077,417
Expenditures	(7,025)	(6,000)	(3,000)
Transfers to Capital Fund	-	-	(10,200,000)
Transfers to Debt Service Fund	(1,470,928)	(1,471,738)	(1,465,613)
Transfers to other funds	(2,364,127)	(2,416,260)	(2,493,460)
Ending Fund Balance	\$ 16,516,415	\$ 18,795,017	\$ 11,915,344
212 <u>Tax Increment Financing - South Norfolk</u>			
Beginning Fund Balance	\$ 6,596,269	\$ 8,701,610	\$ 8,876,840
Revenue collections	4,100,322	4,323,000	4,683,700
Total funds available	\$ 10,696,591	\$ 13,024,610	\$ 13,560,540
Expenditures	(1,394)	(50,000)	(25,000)
Transfers to Capital Fund	(175,000)	(2,316,247)	(1,000,000)
Transfers to Debt Service Fund	(606,123)	(600,023)	(1,009,281)
Transfers to other funds	(1,212,464)	(1,181,500)	(1,176,600)
Ending Fund Balance	\$ 8,701,610	\$ 8,876,840	\$ 10,349,659
800 <u>Mosquito Control Commission</u>			
Beginning Fund Balance	\$ 4,683,791	\$ 3,584,009	\$ 3,344,484
Revenue collections	4,169,468	4,176,400	4,381,400
Total funds available	\$ 8,853,259	\$ 7,760,409	\$ 7,725,884
Expenditures	(3,829,769)	(4,415,925)	(4,481,888)
Pension Expense	(189,481)	-	-
Transfers to Capital Fund	(1,250,000)	-	-
Ending Fund Balance	\$ 3,584,009	\$ 3,344,484	\$ 3,243,996

Fund Balance Schedules

401	<u>Debt Service Fund</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>
	Beginning Fund Balance	\$ 24,023,098	\$ 19,340,334	\$ 15,264,067
	Revenue collections	1,325,280	1,201,952	1,306,308
	Tranfers from General Fund	29,872,789	33,878,264	33,804,440
	Transfers from other funds	3,490,706	3,145,038	2,826,474
	Total funds available	\$ 58,711,873	\$ 57,565,588	\$ 53,201,289
	Expenditures	(39,459,983)	(42,301,521)	(41,937,225)
	Other transactions bond issue and premium	88,444	-	-
	Ending Fund Balance	\$ 19,340,334	\$ 15,264,067	\$ 11,264,064

Internal Service Funds

601	<u>City Garage/Central Fleet</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>
	Beginning Fund Balance	\$ 3,597,865	\$ 4,087,652	\$ 4,052,237
	Revenue collections	15,554,355	15,977,890	16,535,607
	Transfers from other funds	-	-	1,500,000
	Total funds available	\$ 19,152,220	\$ 20,065,542	\$ 22,087,844
	Expenditures	(14,266,357)	(16,013,305)	(18,035,607)
	Other Financial reporting transactions	(777,198)	-	-
	Transfers to other operating funds	(21,013)	-	-
	Ending Fund Balance	\$ 4,087,652	\$ 4,052,237	\$ 4,052,237

603	<u>Information Technology</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>
	Beginning Fund Balance	\$ 2,376,124	\$ 1,678,562	\$ 1,467,563
	Revenue collections	10,021,172	9,830,059	11,283,397
	Transfers from other funds	600,000	9,948	-
	Total funds available	\$ 12,997,296	\$ 11,518,569	\$ 12,750,960
	Expenditures	(9,997,179)	(9,840,006)	(11,283,397)
	Financial reporting transactions	(28,285)	-	-
	Transfers to other operating funds	(19,227)	-	-
	Transfers to Capital Funds	(1,274,043)	(211,000)	(140,000)
	Ending Fund Balance	\$ 1,678,562	\$ 1,467,563	\$ 1,327,563

605	<u>Health Insurance Fund</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>
	Beginning Fund Balance	\$ -	\$ (1,684,746)	\$ (1,684,746)
	Revenue collections	16,691,107	34,926,100	40,570,000
	Total funds available	\$ 16,691,107	\$ 33,241,354	\$ 38,885,254
	Expenditures	(18,375,853)	(34,926,100)	(40,570,000)
	Ending Fund Balance	\$ (1,684,746)	\$ (1,684,746)	\$ (1,684,746)

Fund Balance Schedules

606	<u>Risk Management</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>
	Beginning Fund Balance	\$ (2,803,071)	\$ (2,555,235)	\$ (2,555,235)
	Revenue collections	6,846,790	9,366,167	9,586,694
	Transfers from other funds	-	311	-
	Total funds available	\$ 4,043,719	\$ 6,811,243	\$ 7,031,459
	Expenditures	(6,566,033)	(9,366,478)	(9,586,694)
	Financial Reporting Transactions	(16,460)		
	Transfers to other funds	(16,461)	-	-
	Ending Fund Balance	\$ (2,555,235)	\$ (2,555,235)	\$ (2,555,235)

Enterprise Funds

501	<u>Public Utilities - Operating Funds</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>
	Beginning Fund Balance	\$ 76,892,158	\$ 90,282,631	\$ 92,177,217
	Revenue collections	73,048,141	76,504,511	78,916,555
	Total funds available	\$ 149,940,299	\$ 166,787,142	\$ 171,093,772
	Expenditures - Operations	(56,179,880)	(65,731,058)	(65,829,862)
	Financial reporting transactions-capital	(169,128)	-	-
	Transfers to Capital Fund	(3,308,660)	(8,878,867)	(11,258,745)
	Ending Fund Balance	\$ 90,282,631	\$ 92,177,217	\$ 94,005,165

520	<u>Stormwater - Operating Fund</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>
	Beginning Fund Balance	\$ 8,424,631	\$ 9,129,386	\$ 6,428,698
	Revenue collections	15,868,005	16,096,000	16,129,416
	Total funds available	\$ 24,292,636	\$ 25,225,386	\$ 22,558,114
	Expenditures	(10,606,239)	(10,638,688)	(11,094,647)
	Transfers to Capital Fund	(5,066,000)	(8,158,000)	(5,700,000)
	Financial reporting transactions	508,989	-	-
	Ending Fund Balance	\$ 9,129,386	\$ 6,428,698	\$ 5,763,467

525	<u>Chesapeake Transportation System</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>
	Beginning Fund Balance	\$ 17,058,914	\$ 22,715,866	\$ 21,283,275
	Revenue collections	12,015,210	19,289,000	23,348,380
	Total funds available	\$ 29,074,124	\$ 42,004,866	\$ 44,631,655
	Expenditures	(6,734,653)	(19,838,591)	(25,390,770)
	Transfers to Capital Funds	(539,468)	(883,000)	(1,407,850)
	Financial Reporting transactions	915,863		
	Ending Fund Balance	\$ 22,715,866	\$ 21,283,275	\$ 17,833,035

Fund Balance Schedules

900 Chesapeake Public Schools	FY 2015-16	FY 2016-17	FY 2017-18
Beginning Fund Balance	\$ 24,722,732	\$ 25,956,429	\$ 21,118,545
Revenue collections (adjusted for self insurance transfers)	249,651,232	274,568,619	283,623,701
Transfers from other funds	181,910,491	190,326,834	199,716,509
Total funds available	<u>\$ 456,284,455</u>	<u>\$ 490,851,882</u>	<u>\$ 504,458,755</u>
Expenditures	(430,734,910)	(469,733,337)	(488,688,890)
Inventory adjustment net of reversion	257,115	-	-
Financial Reporting Transactions	149,769		
Ending Fund Balance	<u><u>\$ 25,956,429</u></u>	<u><u>\$ 21,118,545</u></u>	<u><u>\$ 15,769,865</u></u>

*FY 2015-16 data from the 2016 Comprehensive Annual Financial Report

Fund Recap

Beginning Fund Balances	FY 2015-16	FY 2016-17	FY 2017-18
General Fund	\$ 154,928,466	\$ 183,442,836	\$ 185,880,289
Special Revenue Funds	46,287,458	56,145,249	56,257,239
Debt Service Fund	24,023,098	19,340,334	15,264,067
Internal Service Funds	3,170,918	1,526,233	1,279,819
Enterprise Funds	102,375,703	122,127,882	119,889,189
Chesapeake Public Schools Funds	24,722,732	25,956,429	21,118,545
Total Beginning Fund Balances	<u><u>\$ 355,508,375</u></u>	<u><u>\$ 408,538,963</u></u>	<u><u>\$ 399,689,148</u></u>

Ending Fund Balances	FY 2015-16	FY 2016-17	FY 2017-18
General Fund	\$ 183,442,836	\$ 185,880,289	\$ 183,164,398
Special Revenue Funds	56,145,249	56,257,239	45,290,934
Debt Service Fund	19,340,334	15,264,067	11,264,064
Internal Service Funds	1,526,233	1,279,819	1,139,819
Enterprise Funds	122,127,882	119,889,189	117,601,666
Chesapeake Public Schools Funds	25,956,429	21,118,545	15,769,865
Total Ending Fund Balances	<u><u>\$ 408,538,963</u></u>	<u><u>\$ 399,689,148</u></u>	<u><u>\$ 374,230,745</u></u>