

REVENUE BUDGET

ECONOMIC CONSIDERATIONS

ECONOMIC, DEMOGRAPHIC AND OTHER FACTORS AFFECTING REVENUES

The revenue budget for the City of Chesapeake consists of over 500 line items representing different sources. More than 200 of these reside in the General Fund. Local revenues comprise 84% of General Fund, while intergovernmental transfers from state and federal sources make up the other 16% 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 continues 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 Business Cycle Dating Committee of the National Bureau of Economic Research has determined that the severe recession which began in December of 2007 reached its trough in July 2009. However, employment, incomes and production remain relatively stagnant under conditions of low inflation and interest rates. The recovery is expected to be slow and take several years.*

Congressional Budget Office Includes Presidents Budget	Economic Forecast for Calendar Years 2010 through 2012				
	Actual		Forecast		
<u>January 2011 Forecast</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Nominal GDP Growth	3.3%	-1.3%	3.9%	2.8%	5.6%
Real GDP Growth	1.1%	-2.5%	2.8%	1.9%	4.4%
Consumer Price Index Change	3.8%	1.7%	1.6%	1.1%	1.2%
Unemployment Rate	5.8%	9.3%	9.6%	9.4%	8.4%
Three-Month Treasury Bill Rate	1.4%	0.1%	0.1%	0.3%	1.1%
Ten-Year Treasury Note Rate	3.7%	3.2%	3.2%	3.4%	3.8%

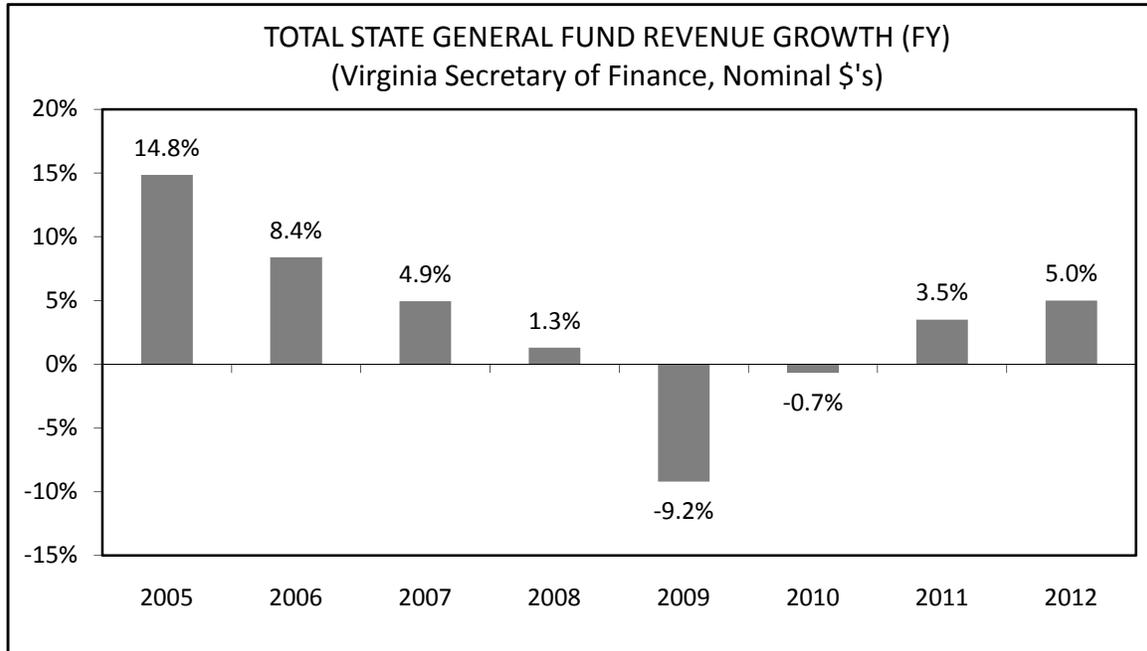
Philadelphia Federal Reserve Survey of Professional Forecaster	Economic Forecast for Calendar Years 2010 through 2012			
	Actual	Forecast		
<u>Median Forecasts 1st Qtr 2010</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Nominal GDP Growth	-1.2%	3.8%	4.6%	4.9%
Real GDP Growth	-2.5%	2.7%	3.2%	3.1%
Consumer Price Index Change	1.1%	1.2%	1.7%	2.0%
Unemployment Rate	9.3%	9.6%	9.1%	8.5%
Three-Month Treasury Bill Rate	0.2%	0.14%	0.2%	1.0%
Ten-Year Treasury Note Rate	3.3%	3.21%	3.6%	4.1%

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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 state support of local government services and state imposed mandates. 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.



VIRGINIA STATE GENERAL FUND REVENUES (\$ 000's)

	<u>Fiscal Year</u>	<u>Amount</u>	<u>Change</u>
	2005	\$13,687,252	14.8%
	2006	\$14,834,298	8.4%
	2007	\$15,565,827	4.9%
	2008	\$15,766,951	1.3%
	2009	\$14,315,060	-9.2%
	2010	\$14,219,500	-0.7%
Forecast	2011	\$14,717,400	3.5%
Forecast	2012	\$15,452,200	5.0%

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ECONOMIC CONSIDERATIONS

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 obtains 45% of its economy from Federal spending, primarily in defense.

Hampton Roads Regional Forecasts

January 2011

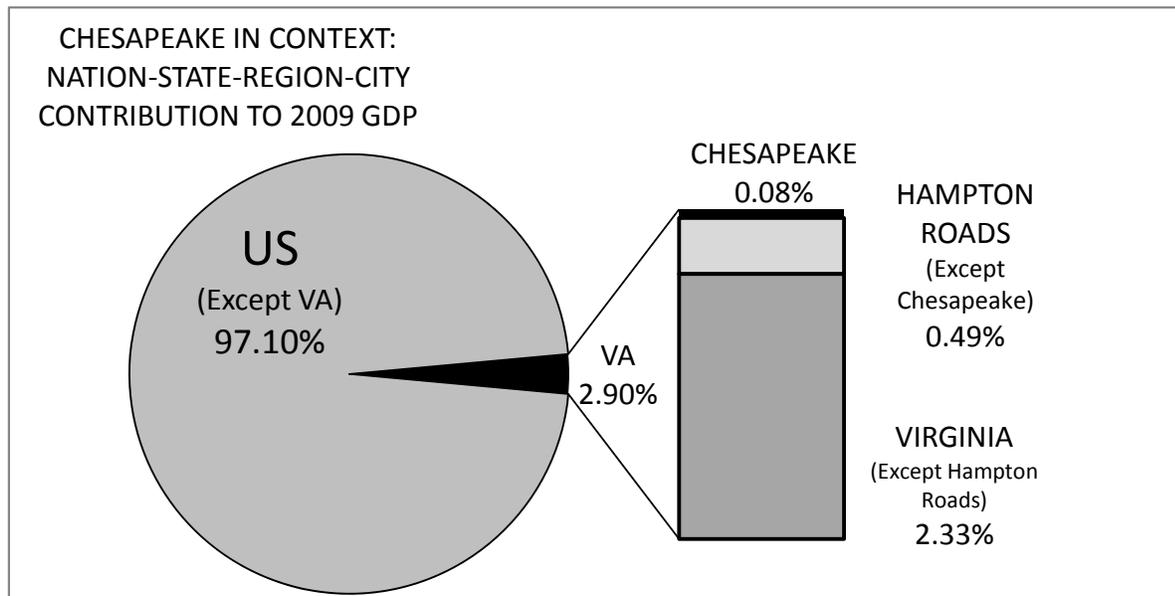
<u>Component Forecast for Calendar Year 2011</u>	<u>Commission</u>	<u>University</u>
Real Gross Regional Product (1996=100)	2.2%	3.1%
Civilian Non-Agricultural Employment	1.1%	1.3%
Unemployment Rate	7.4%	7.0%
Taxable Sales	3.0%	2.5%
Hotel Revenues	n.a	2.4%
General Cargo Tonnage	n.a	3.2%
Value Of Single Family Housing Permits	4.7%	2.0%
Auto Sales	7.0%	n.a.

Hampton Roads

Planning District Old Dominion

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. The recession of 2007-09 brought this growth to a halt. As a maturing urban community through the economic recovery and into the future, Chesapeake will likely experience much slower population growth, construction with more infill and commercial development, slower revenue growth, and new needs in services and in infrastructure development and maintenance.

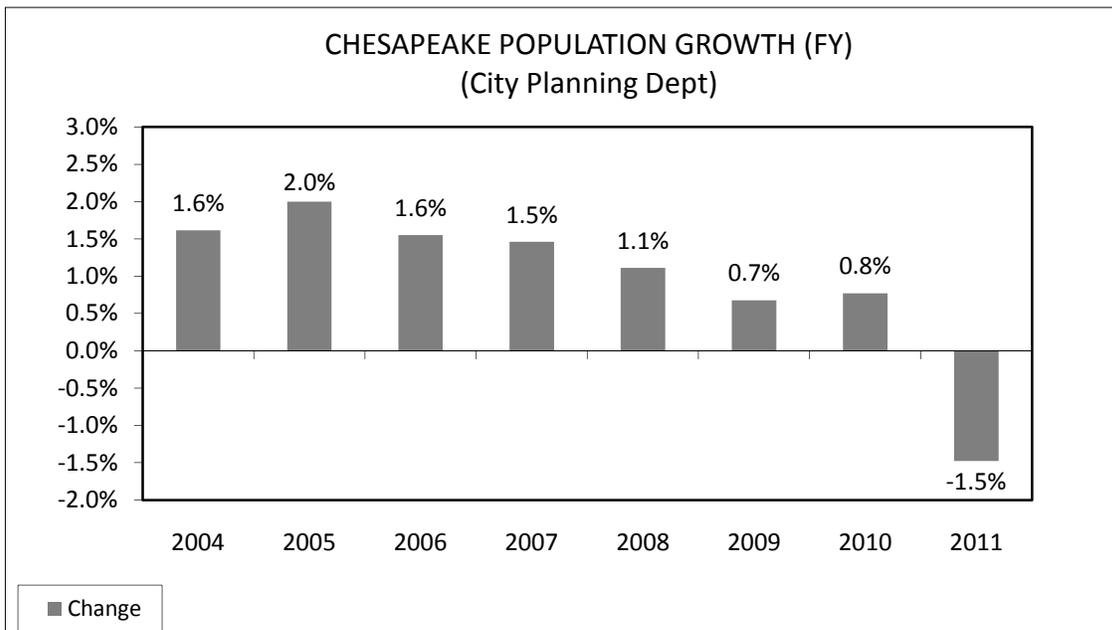


REVENUE BUDGET

ECONOMIC CONSIDERATIONS

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 since 2005. 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. Among the factors contributing to the decline in the population estimate may be home foreclosures where households relocated outside the city and systematic error in the local and/or national (2010 census) estimates.



CHESAPEAKE CITY JANUARY POPULATION ESTIMATES

<u>Year</u>	<u>Population</u>	<u>Change</u>
2004	210,549	1.6%
2005	214,759	2.0%
2006	218,094	1.6%
2007	221,282	1.5%
2008	223,743	1.1%
2009	225,255	0.7%
2010	226,995	0.8%
2011	223,647	-1.5%

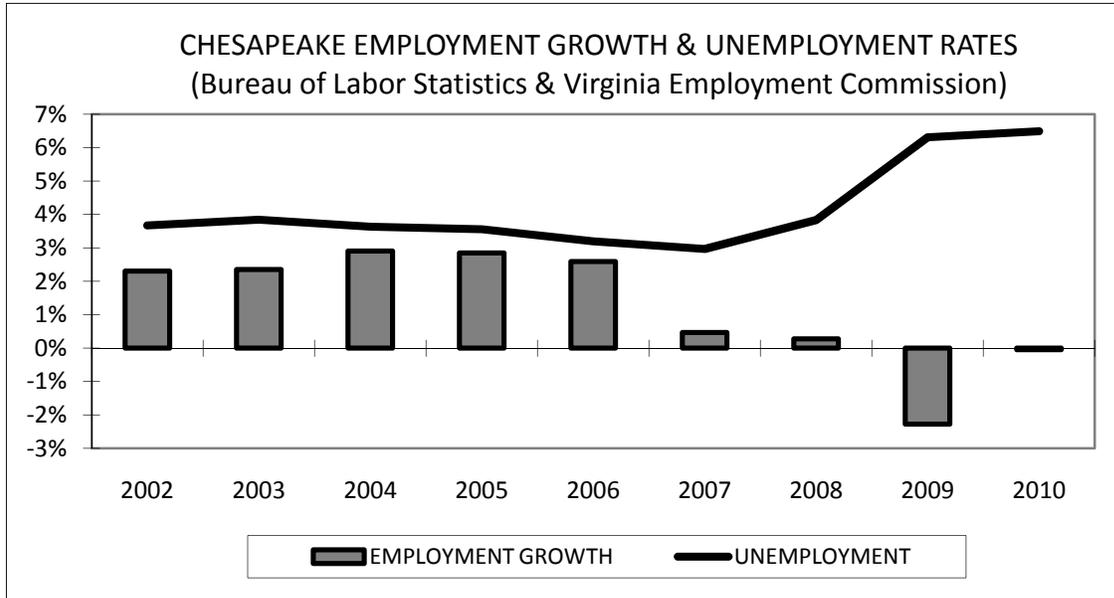
Note: The January 2011 estimate is based on the April 1, 2010 official U.S. Census population estimate of 222,209.

REVENUE BUDGET

ECONOMIC CONSIDERATIONS

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. The rise in unemployment and decline in employment in 2008 is expected to accelerate through 2009 and into 2010 due to the economic recession.



EMPLOYMENT AND UNEMPLOYMENT AMONG CHESAPEAKE RESIDENTS

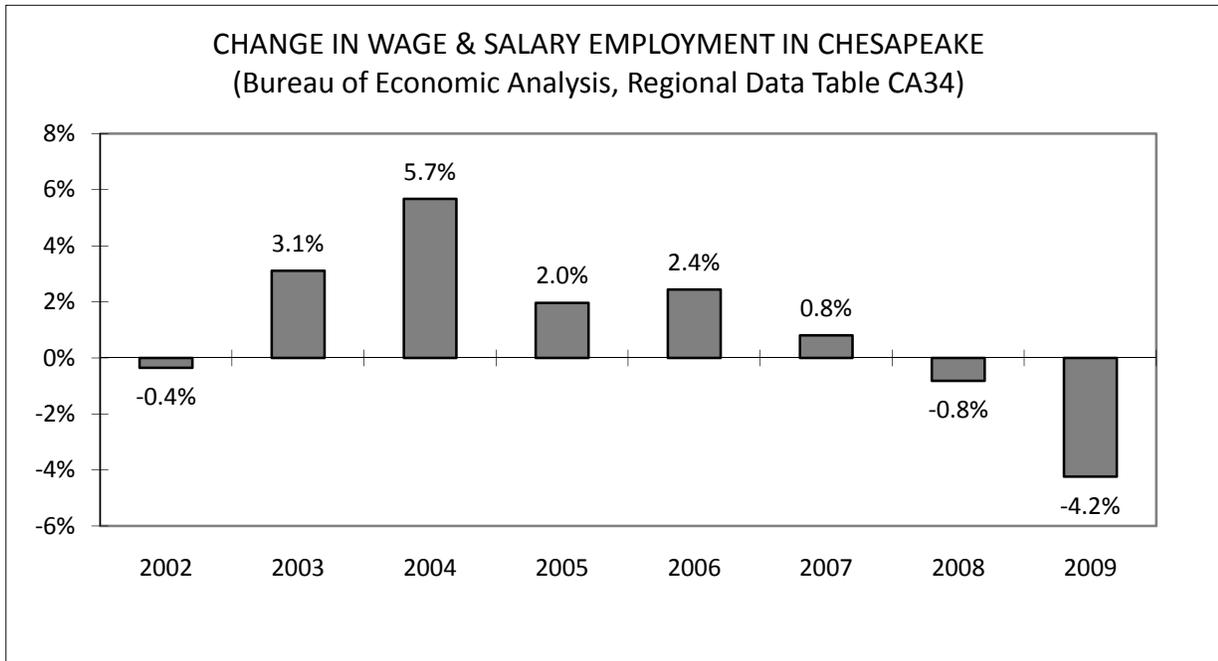
<u>Calendar Year</u>	<u>Labor Force</u>	<u>Employed</u>	<u>Change</u>	<u>Unemployed</u>	<u>Unemployment</u>
2002	103,859	100,042	2.31%	3,817	3.68%
2003	106,494	102,402	2.36%	4,092	3.84%
2004	109,364	105,385	2.91%	3,979	3.64%
2005	112,386	108,388	2.85%	3,998	3.56%
2006	114,872	111,203	2.60%	3,669	3.19%
2007	115,141	111,722	0.47%	3,419	2.97%
2008	116,500	112,033	0.28%	4,467	3.83%
2009	116,866	109,486	-2.27%	7,380	6.31%
2010	117,030	109,436	-0.05%	7,594	6.49%

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Jobs In Chesapeake

Jobs located in Chesapeake are one indication of commercial development and the consequent diversification of the tax base supporting local infrastructure, amenities and public services. Growth in local jobs from commercial development also translates into increased workday populations and contributes to consumption-related revenue growth. 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. Recovery of job loss during the 2007-09 recession is expected to be slow, further impeded by closure of Joint Forces Command (JFCOM) facilities in Norfolk and Suffolk.



NUMBER OF JOBS IN CHESAPEAKE

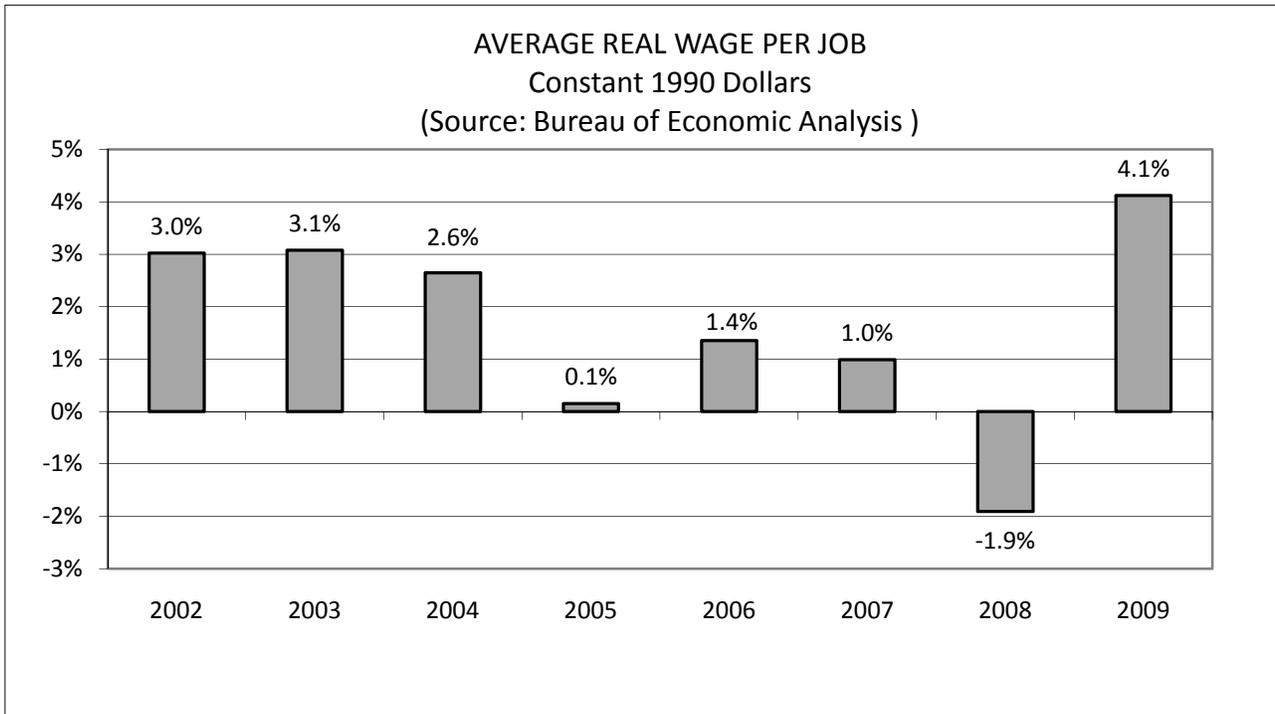
<u>Calendar Year</u>	<u>Wage & Salary</u>		<u>Proprietors</u>		<u>Total</u>	
	<u>BEA REIS CA34</u>	<u>Change</u>	<u>BEA REIS CA04</u>	<u>Change</u>	<u>BEA REIS CA04</u>	<u>Change</u>
2001	93,738		14,011		107,749	
2002	93,408	-0.4%	13,502	-3.6%	106,910	-0.8%
2003	96,312	3.1%	14,758	9.3%	111,070	3.9%
2004	101,775	5.7%	16,328	10.6%	118,103	6.3%
2005	103,770	2.0%	16,910	3.6%	120,680	2.2%
2006	106,300	2.4%	17,287	2.2%	123,587	2.4%
2007	107,155	0.8%	18,274	5.7%	125,429	1.5%
2008	106,279	-0.8%	19,418	6.3%	125,697	0.2%
2009	101,775	-4.2%	18,234	-6.1%	120,009	-4.5%

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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.



REAL WAGES (INFLATION-ADJUSTED TO 1990 CONSTANT DOLLARS)

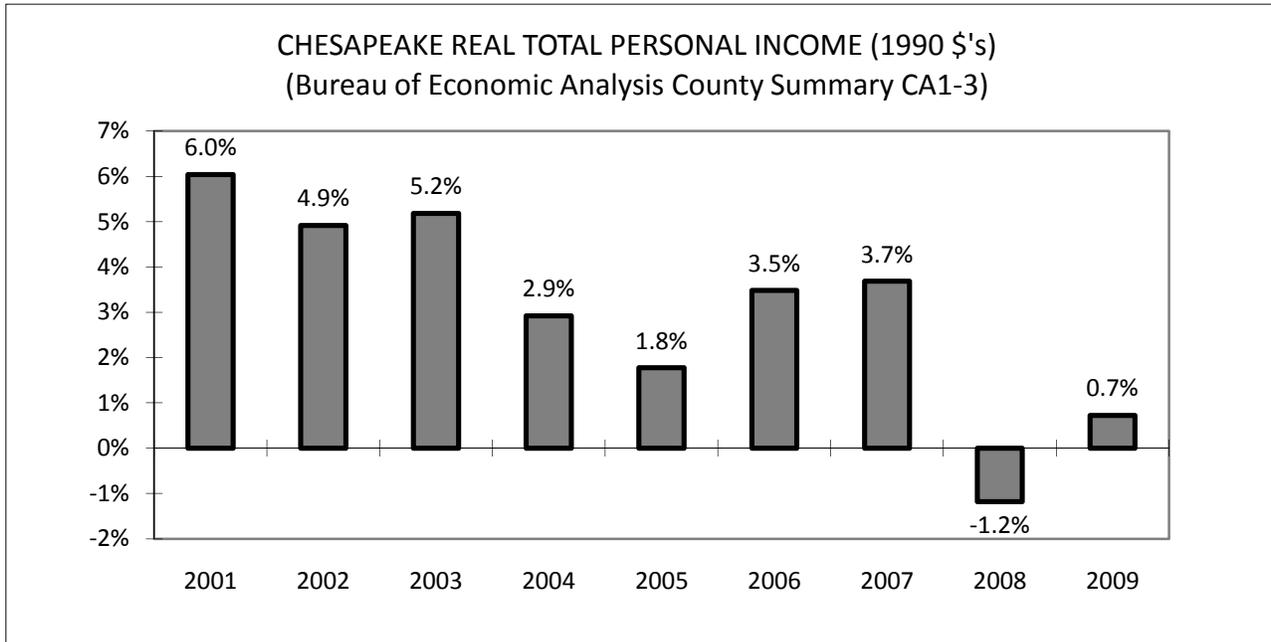
<u>Calendar Year</u>	<u>Virginia</u>	<u>Change</u>	<u>Hampton</u>		<u>Chesapeake</u>	<u>Change</u>
			<u>Roads MSA</u>	<u>Change</u>		
2001	27,576		23,345		20,697	
2002	27,724	0.5%	24,054	3.0%	21,323	3.0%
2003	28,312	2.1%	24,724	2.8%	21,978	3.1%
2004	29,068	2.7%	25,105	1.5%	22,560	2.6%
2005	29,320	0.9%	25,115	0.0%	22,593	0.1%
2006	29,621	1.0%	25,602	1.9%	22,899	1.4%
2007	30,143	1.8%	26,042	1.7%	23,125	1.0%
2008	29,754	-1.3%	25,682	-1.4%	22,683	-1.9%
2009	30,494	2.5%	26,442	3.0%	23,617	4.1%

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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.



TOTAL PERSONAL INCOME IN BILLIONS (INFLATION-ADJUSTED TO 1990 CONSTANT DOLLARS)

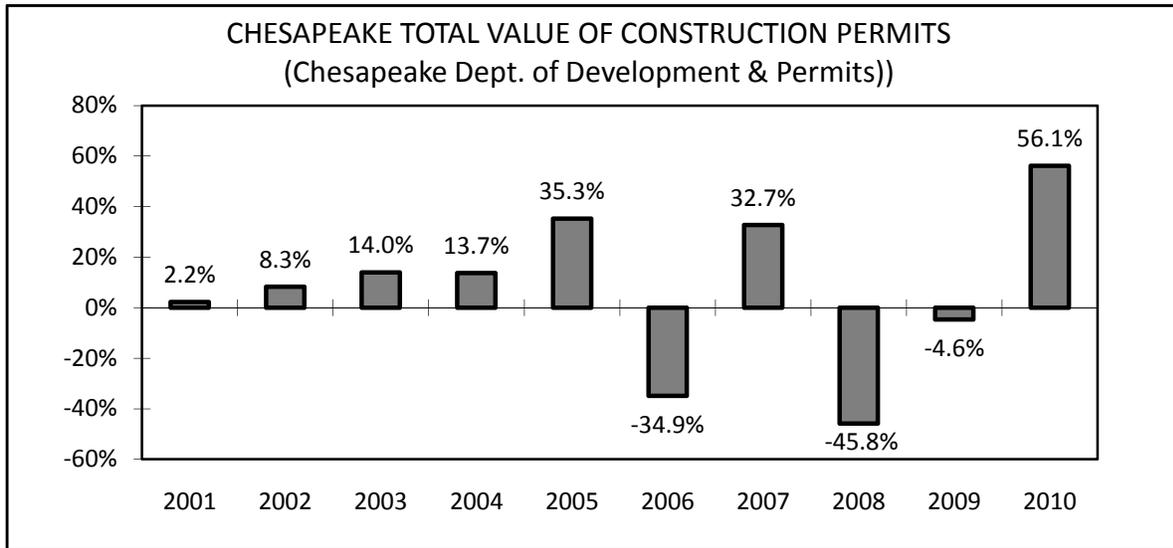
<u>Calendar Year</u>	<u>Virginia</u>	<u>Change</u>	<u>Hampton Roads MSA</u>	<u>Change</u>	<u>Chesapeake</u>	<u>Change</u>
2000	171,952		32,353		4,179	
2001	178,892		33,888		4,432	6.0%
2002	181,437	1.4%	35,058	3.5%	4,649	4.9%
2003	186,178	2.6%	36,550	4.3%	4,891	5.2%
2004	193,903	4.1%	37,724	3.2%	5,034	2.9%
2005	200,194	3.2%	38,441	1.9%	5,123	1.8%
2006	207,778	3.8%	39,900	3.8%	5,301	3.5%
2007	214,050	3.0%	40,962	2.7%	5,497	3.7%
2008	213,451	-0.3%	40,732	-0.6%	5,432	-1.2%
2009	213,706	0.1%	40,720	0.0%	5,471	0.7%

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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.



**TOTAL VALUE OF CONSTRUCTION PERMITS
 (Residential includes apartments)**

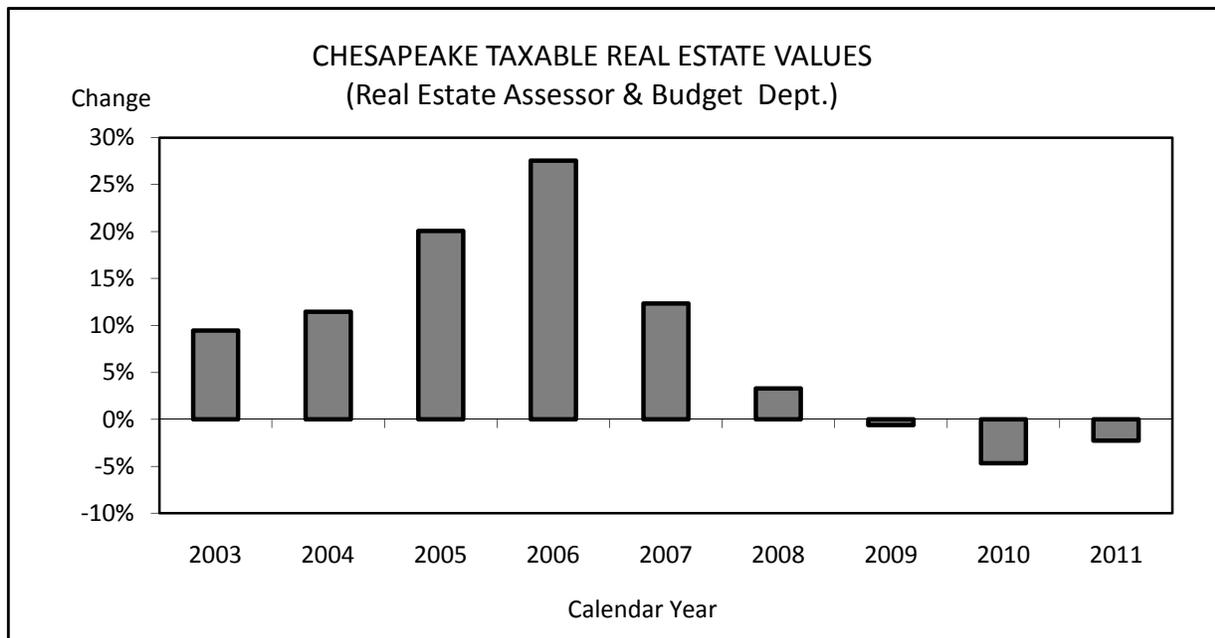
<u>Calendar Year</u>	<u>New Residential</u>	<u>Change</u>	<u>New Commercial</u>	<u>Change</u>	<u>Total All Permits</u>	<u>Change</u>
2000	\$125,056,606		\$60,019,334		\$260,745,003	
2001	\$135,327,599	8.2%	\$56,955,840	-5.1%	\$266,591,862	2.2%
2002	\$170,238,628	25.8%	\$37,149,460	-34.8%	\$288,595,473	8.3%
2003	\$212,407,667	24.8%	\$45,496,075	22.5%	\$329,091,358	14.0%
2004	\$226,688,931	6.7%	\$57,741,928	26.9%	\$374,221,829	13.7%
2005	\$274,987,295	21.3%	\$85,518,566	48.1%	\$506,269,135	35.3%
2006	\$137,156,414	-50.1%	\$87,840,018	2.7%	\$329,352,798	-34.9%
2007	\$131,375,723	-4.2%	\$128,212,973	46.0%	\$437,143,869	32.7%
2008	\$91,701,020	-30.2%	\$49,639,912	-61.3%	\$236,915,429	-45.8%
2009	\$140,134,639	52.8%	\$28,153,692	-43.3%	\$225,927,729	-4.6%
2010	\$201,436,453	43.7%	\$23,234,220	-17.5%	\$352,713,800	56.1%

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ECONOMIC CONSIDERATIONS

Real Estate Values

The market value of real estate in Chesapeake is estimated annually in January by the City's real estate assessor. Valuations take into account construction cost, fair market prices of similar properties sold in the previous calendar year, and income generation (in the case of commercial properties). 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). In addition, growth in real estate values occurs through subdivision, rezoning, change in land use, new construction, expansions and improvements to existing structures. Rapid growth of assessments during the recent bubble resulted in reductions in the General Fund component of the tax rate from \$1.24 per \$100 value in FY05 to \$1.21 in FY06, \$1.09 in FY07, and \$1.04 in FY08 - a total reduction of 16.1%. The mosquito control rate was also reduced from \$0.02 to \$0.01 in FY08. Decline in values and construction activity significantly affected General Fund revenues in the years immediately following 2007. Additional information can be found in the Annual Report of the Real Estate Assessor's Office at this internet address: www.chesapeake.va.us/services/depart/real-est/index.shtml



TAXABLE LAND BOOK VALUES & REVALUATION OF EXISTING PROPERTIES

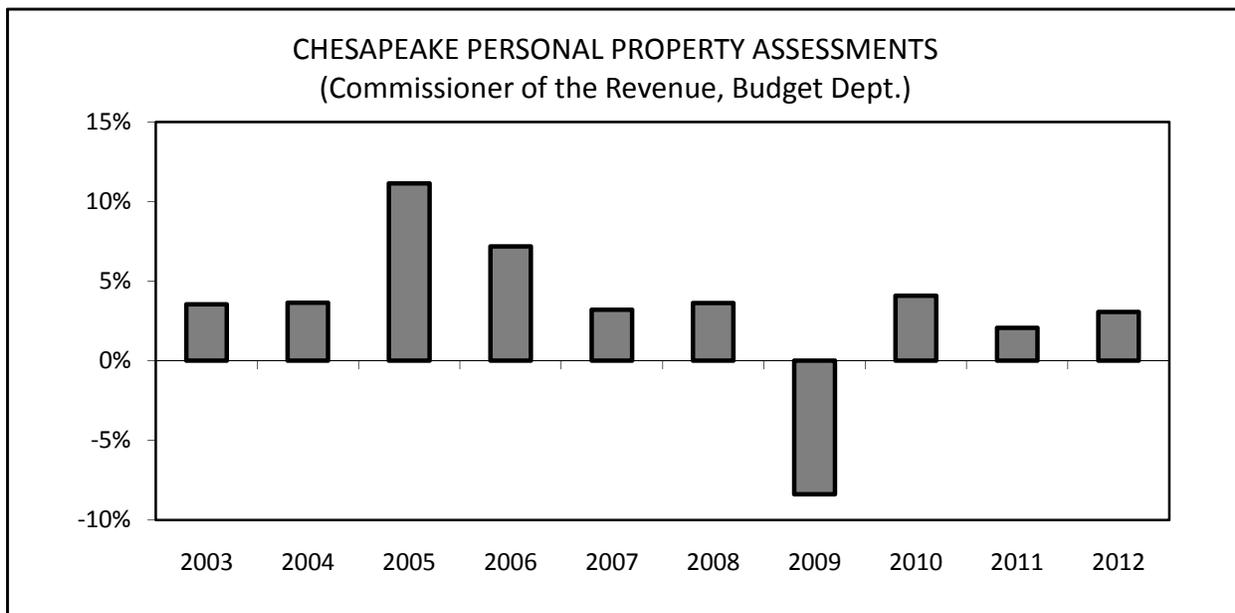
<u>Jan, July of</u> <u>Calendar Year</u>	<u>Taxable in</u> <u>Fiscal Year</u>	<u>July 1</u> <u>Land Book (\$'s)</u>	<u>January 1</u> <u>Revaluation</u>	<u>Change in</u> <u>Land Book</u>	
2002	2003	11,341,502,218	4.6%		
2003	2004	12,412,427,395	7.0%	9.4%	
2004	2005	13,835,216,171	7.9%	11.5%	
2005	2006	16,612,591,512	16.2%	20.1%	
2006	2007	21,190,154,032	23.9%	27.6%	
2007	2008	23,807,521,974	9.7%	12.4%	
2008	2009	24,594,576,336	1.4%	3.3%	
2009	2010	24,446,289,217	-1.8%	-0.6%	
2010	2011	23,306,143,046	-5.5%	-4.7%	
Forecast	2011	2012	22,782,243,164	-3.13%	-2.2%

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Personal Property

Taxable personal property is the second largest source of local revenues. Motor vehicles make up the largest component of Personal Property Tax revenues, about 75%. Change in assessed values (tax base) of motor vehicles 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. Vehicles per capita, rising since 1996, is about 0.89. Average vehicle value is relatively low at about \$6,730 in 2009. The second major component of the personal property tax base includes business equipment and fixtures, motor carriers, farm equipment, and machinery and tools. These comprise about 22% of this tax base. Commercial personal property is governed by equipment life and replacement cycles, resident firms' anticipation of growth in economic activity, availability and cost of capital, and location of new firms in the city.



TAXABLE LAND BOOK VALUES & REVALUATION OF EXISTING PROPERTIES

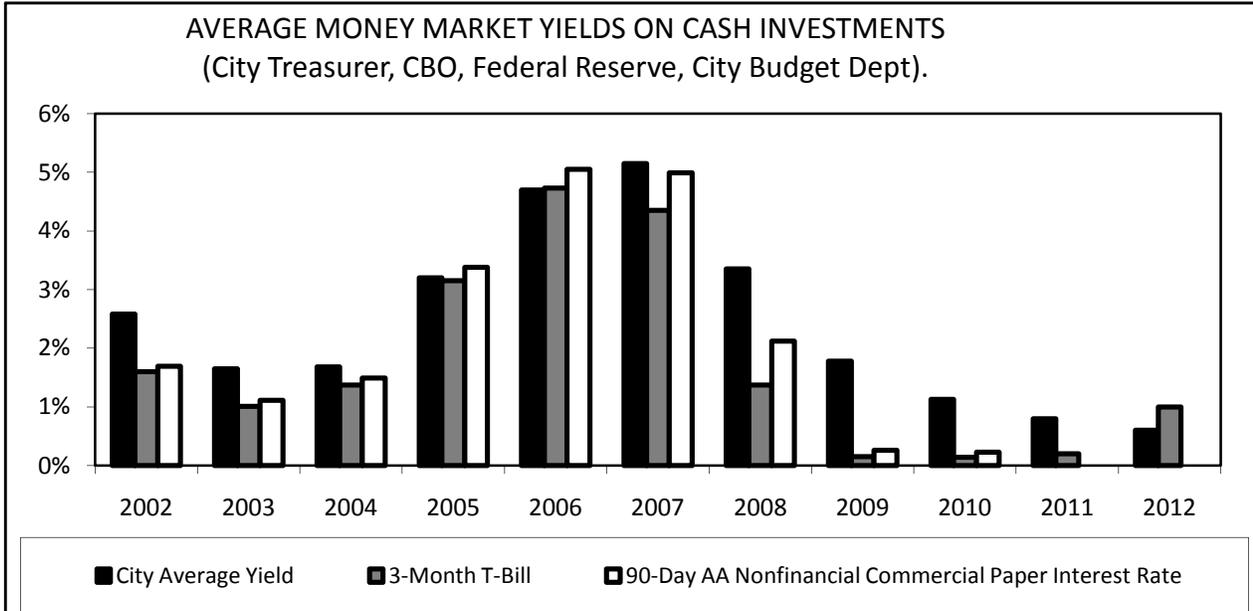
<u>Fiscal Year</u>	<u>Motor Vehicles</u>	<u>Business/M&T Motor Carriers</u>	<u>Boats, Aircraft, RV, Motor Home</u>	<u>Total</u>	<u>Change in Assessments</u>	
2002	\$1,004,244,584	\$272,361,359	\$50,282,799	\$1,326,888,742		
2003	\$1,041,693,964	\$278,987,134	\$53,262,637	\$1,373,943,735	3.5%	
2004	\$1,076,329,833	\$291,503,581	\$56,278,081	\$1,424,111,495	3.7%	
2005	\$1,205,887,805	\$311,839,443	\$64,840,239	\$1,582,567,487	11.1%	
2006	\$1,313,495,222	\$326,189,382	\$56,343,105	\$1,696,027,709	7.2%	
2007	\$1,338,242,510	\$349,545,822	\$62,561,972	\$1,750,350,304	3.2%	
2008	\$1,394,117,569	\$349,592,227	\$70,099,974	\$1,813,809,770	3.6%	
2009	\$1,227,011,359	\$365,769,770	\$68,928,445	\$1,661,709,574	-8.4%	
2010	\$1,290,394,651	\$368,978,765	\$70,120,045	\$1,729,493,461	4.1%	
Estimated	2011	\$1,316,202,544	\$378,571,464	\$70,300,273	\$1,765,074,281	2.1%
Forecast	2012	\$1,355,688,620	\$392,239,932	\$71,187,109	\$1,819,115,661	3.1%
Component Share		74.5%	21.6%	3.9%		

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ECONOMIC CONSIDERATIONS

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. Declining interest rates and Federal Reserve Bank monetary policies intended to assist economic recovery keep revenue earnings from working capital invested in short term portfolios at historically low levels.



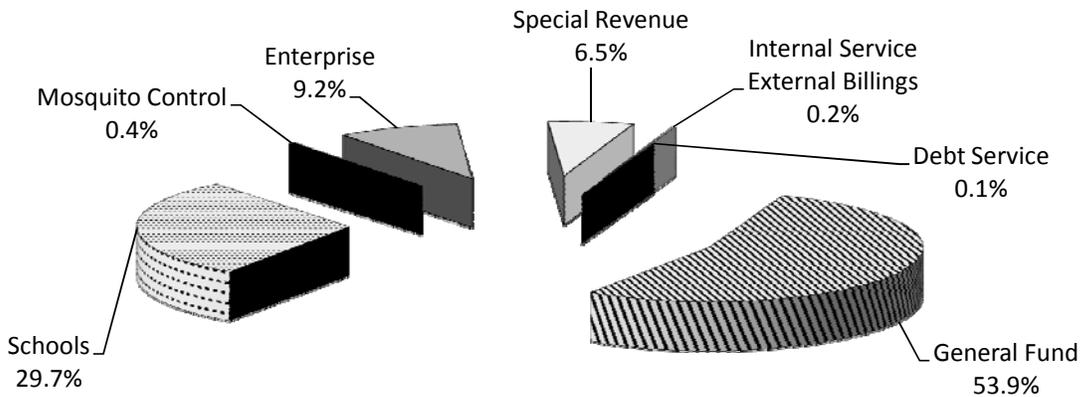
AVERAGE YIELDS ON SHORT-TERM INVESTMENTS

<u>Calendar Year</u>	<u>City Cash</u>	<u>3-Month T-Bill</u>	<u>90-Day Paper</u>	
			<u>Financial</u>	<u>Non-Financial</u>
2002	2.58%	1.60%	1.70%	1.69%
2003	1.65%	1.01%	1.13%	1.11%
2004	1.68%	1.37%	1.52%	1.49%
2005	3.20%	3.15%	3.44%	3.38%
2006	4.70%	4.73%	5.06%	5.05%
2007	5.15%	4.35%	5.13%	4.99%
2008	3.35%	1.37%	2.64%	2.12%
2009	1.78%	0.15%	0.42%	0.26%
2010	1.13%	0.14%	0.29%	0.23%
Estimated	2011	0.80%	0.20%	
Forecast	2012	0.60%	1.00%	

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.

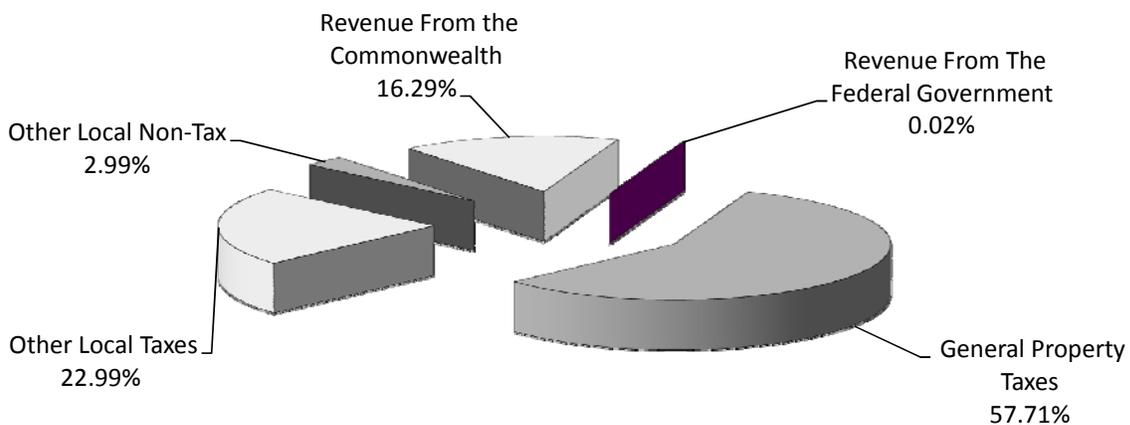
REVENUES BY FUND TYPE



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



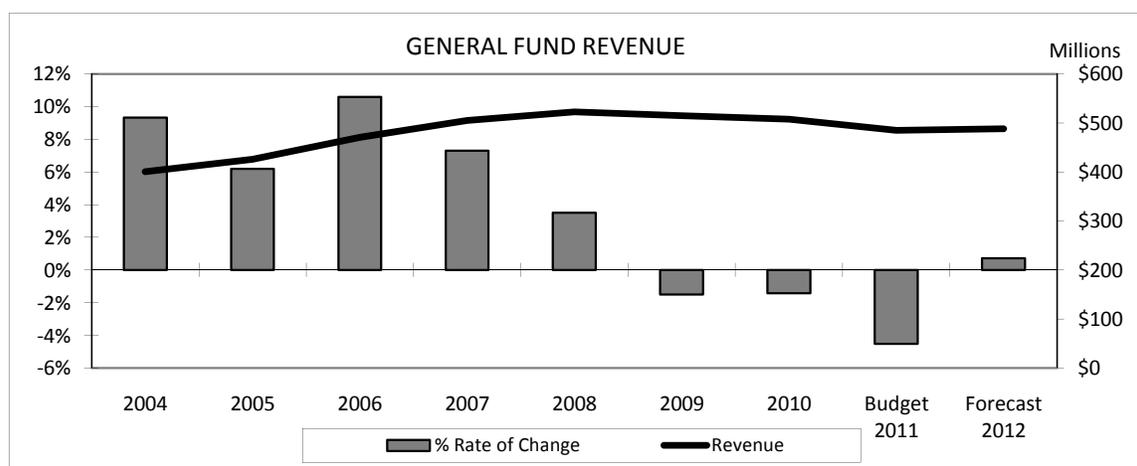
REVENUE BUDGET

DESCRIPTION OF FUNDS

GENERAL FUND REVENUES	FY 11	FY 12	Percent
Source	Current	Estimated	Increase
General Property Taxes	\$ 277,383,781	\$ 281,741,856	1.6%
Other Local Taxes	\$ 110,718,449	\$ 112,266,142	1.4%
Permits, Privilege Fees & Licenses	\$ 1,850,923	\$ 2,022,170	9.3%
Fines and Forfeitures	\$ 1,752,000	\$ 2,231,000	27.3%
Use of Money & Property	\$ 2,165,015	\$ 812,460	-62.5%
Charges for Services	\$ 11,312,813	\$ 9,279,210	-18.0%
Miscellaneous Revenues	\$ 335,740	\$ 252,960	-24.7%
Recovered Costs	\$ 0	\$ 320	100.0%
Revenue from the Commonwealth/Noncategorical Aid	\$ 29,015,877	\$ 28,576,111	-1.5%
Revenue from the Commonwealth/Categorical Aid	\$ 50,123,192	\$ 50,958,899	1.7%
Revenue from the Federal Government	\$ 111,485	\$ 95,980	-13.9%
Total General	\$ 484,769,274	\$ 488,237,108	0.7%

GENERAL FUND REVENUES

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. For administrative purposes, revenues supporting specific public services are sometimes moved out of the General Fund and into Special Revenue or Enterprise Funds. When accounting rules or administrative requirements change, these or others may be moved back into the General Fund. Amounts shown include Waste Management Fund revenues restated in Fund 100. In FY10, development proffers were moved to a special revenue fund (216) not part of the operating budget.



CHESAPEAKE GENERAL FUND REVENUES

Fiscal Year	Gross Revenue	Waste Mgt	Less: Proffers	Net Revenue	Change
2004	\$401,051,296		(\$250,000)	\$400,801,296	9.3%
2005	\$426,134,526		(\$520,057)	\$425,614,469	6.2%
2006	\$470,831,405		(\$134,470)	\$470,696,935	10.6%
2007	\$505,230,535		(\$148,576)	\$505,081,959	7.3%
2008	\$524,187,614		(\$1,431,906)	\$522,755,708	3.5%
2009	\$517,517,491		(\$2,532,964)	\$514,984,527	-1.5%
2010	\$505,354,359	\$2,296,111		\$507,650,470	-1.4%
Budget 2011	\$464,007,792	\$20,761,482		\$484,769,274	-4.5%
Forecast 2012	\$488,237,108			\$488,237,108	0.7%

REVENUE BUDGET

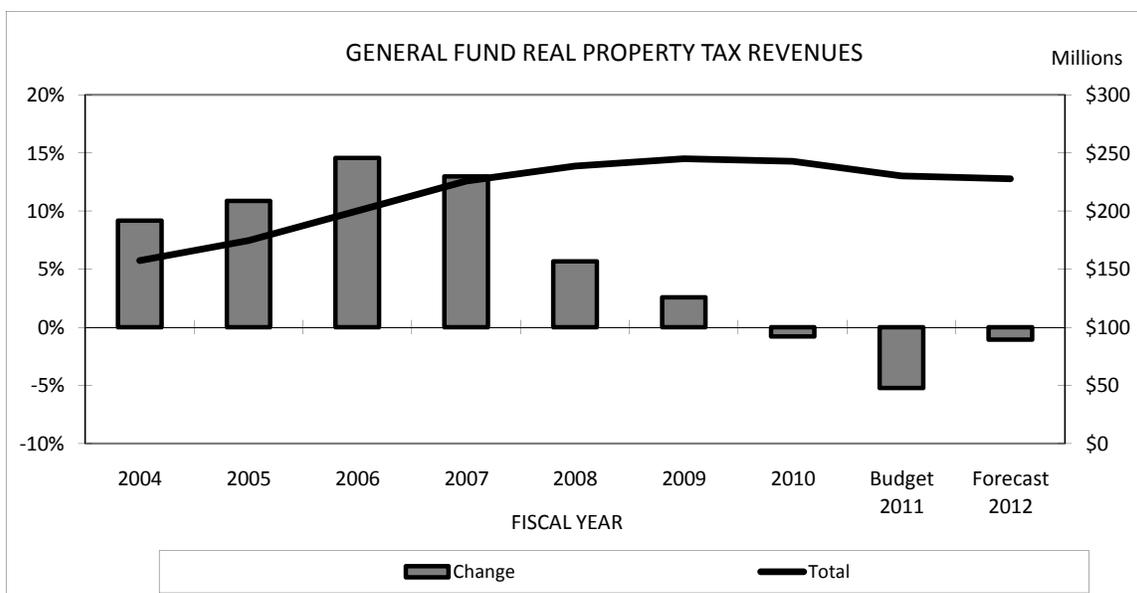
DESCRIPTION OF FUNDS

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. Real Estate Taxes also accrue to the City's two Tax Increments Funds and to the Mosquito Control Funds, but at 100% of the tax billed. Any delinquencies in the taxes collected for these funds are reported in the General Fund when collected, as are any penalty and interest payments.



CHESAPEAKE GENERAL FUND REAL ESTATE REVENUES

<u>Fiscal Year</u>	<u>Current</u>	<u>Delinquent</u>	<u>Total</u>	<u>Change</u>
2004	\$154,611,514	\$2,824,887	\$157,436,401	9.2%
2005	\$171,177,712	\$3,380,417	\$174,558,129	10.9%
2006	\$196,606,315	\$3,371,653	\$199,977,968	14.6%
2007	\$222,096,816	\$3,864,000	\$225,960,816	13.0%
2008	\$234,447,029	\$4,294,827	\$238,741,856	5.7%
2009	\$240,296,297	\$4,590,435	\$244,886,732	2.6%
2010	\$238,423,355	\$4,511,896	\$242,935,251	-0.8%
Budget 2011	\$226,078,730	\$4,141,000	\$230,219,730	-5.2%
Forecast 2012	\$223,334,890	\$4,432,000	\$227,766,890	-1.1%

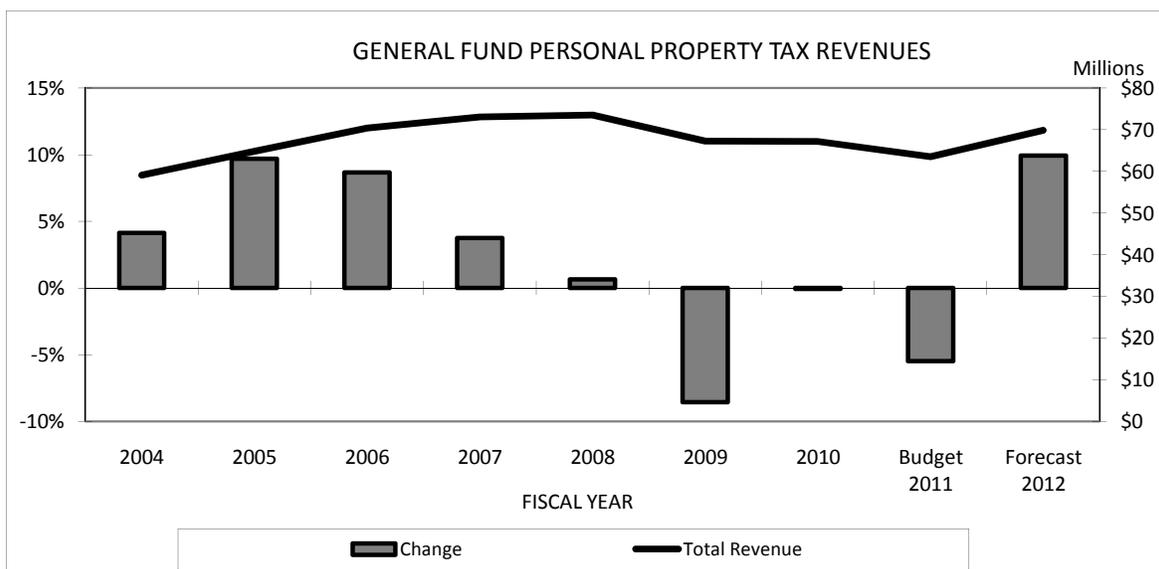
REVENUE BUDGET

DESCRIPTION OF FUNDS

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 Mosquito Control Fund accrues 100% of the revenues billed for this tax. Any delinquencies in the tax collected for that fund are reported as revenue in the General Fund when collected, as are any penalty and interest payments.

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.

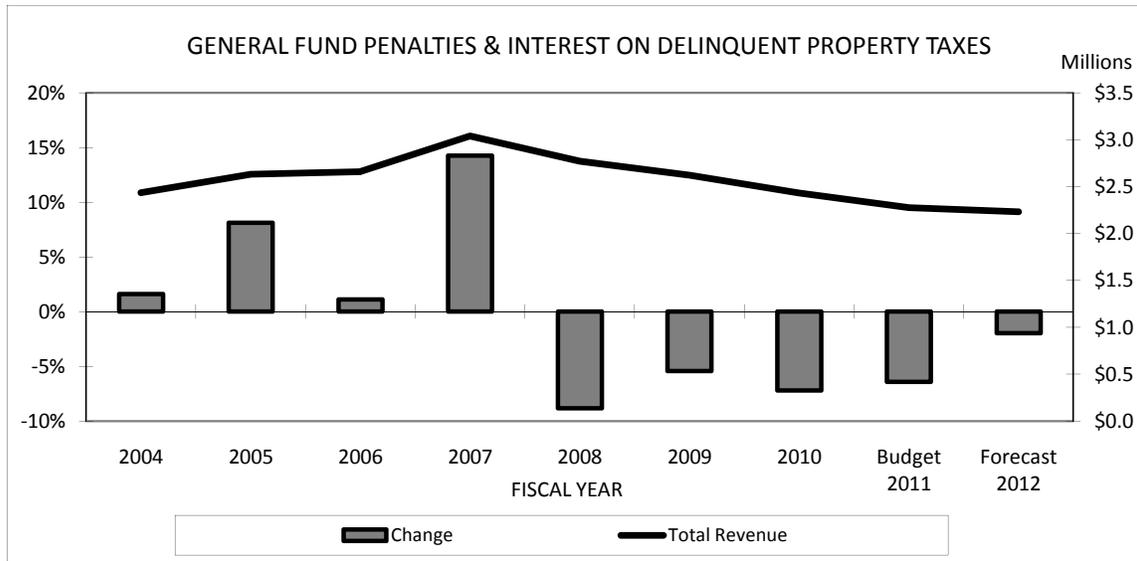


CHESAPEAKE GENERAL FUND PERSONAL PROPERTY TAX REVENUES INCLUDING PPTRA

<u>Fiscal Year</u>	<u>Current</u>	<u>Delinquent</u>	<u>Total Revenue</u>	<u>Change</u>
2004	\$43,571,191	\$15,506,875	\$59,078,065	4.1%
2005	\$48,930,009	\$15,873,646	\$64,803,655	9.7%
2006	\$56,798,646	\$13,624,510	\$70,423,156	8.7%
2007	\$60,475,435	\$12,588,269	\$73,063,703	3.7%
2008	\$62,508,840	\$11,027,109	\$73,535,949	0.6%
2009	\$57,317,660	\$9,927,167	\$67,244,827	-8.6%
2010	\$59,003,602	\$8,202,242	\$67,205,844	-0.1%
Budget 2011	\$56,455,501	\$7,074,000	\$63,529,501	-5.5%
Forecast 2012	\$61,525,951	\$8,321,300	\$69,847,251	9.9%

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.

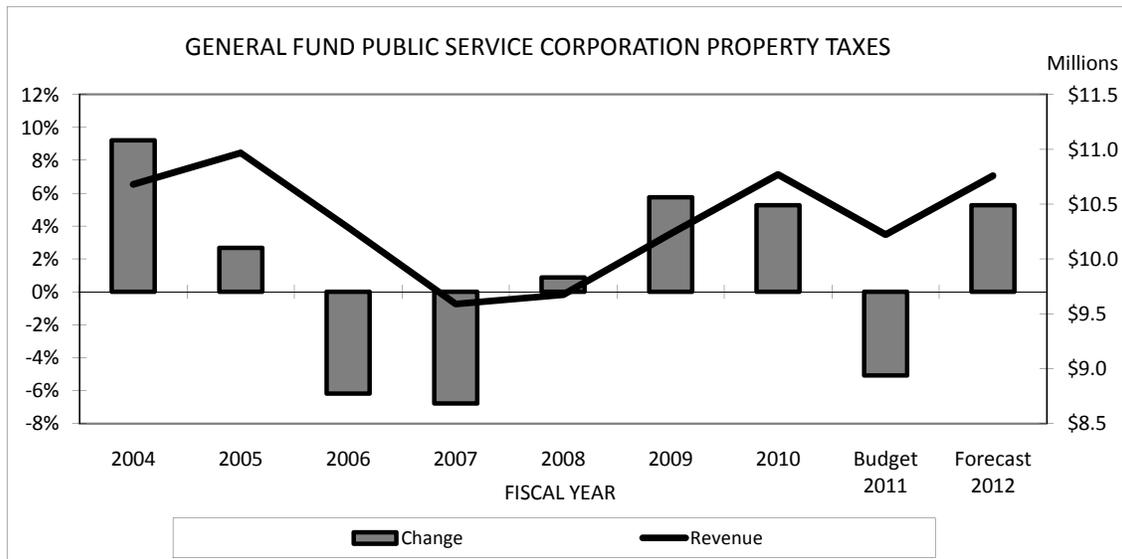


CHESAPEAKE GENERAL FUND PENALTY & INTEREST REVENUES ON DELINQUENT PROPERTY TAXES

<u>Fiscal Year</u>	<u>Penalties</u>	<u>Interest</u>	<u>Total Revenue</u>	<u>Change</u>
2004	\$1,797,484	\$635,072	\$2,432,555	1.6%
2005	\$1,978,807	\$650,847	\$2,629,654	8.1%
2006	\$1,994,156	\$664,879	\$2,659,035	1.1%
2007	\$1,939,690	\$1,097,956	\$3,037,646	14.2%
2008	\$1,772,632	\$996,807	\$2,769,439	-8.8%
2009	\$1,648,869	\$970,375	\$2,619,244	-5.4%
2010	\$1,486,106	\$944,255	\$2,430,361	-7.2%
Budget 2011	\$1,366,000	\$908,000	\$2,274,000	-6.4%
Forecast 2012	\$1,356,950	\$872,100	\$2,229,050	-2.0%

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. The amounts shown here are only the General Fund portion of the tax. The mosquito control portion is included in the revenue for Fund 800.



CHESAPEAKE PUBLIC SERVICE CORPORATION TAX REVENUES

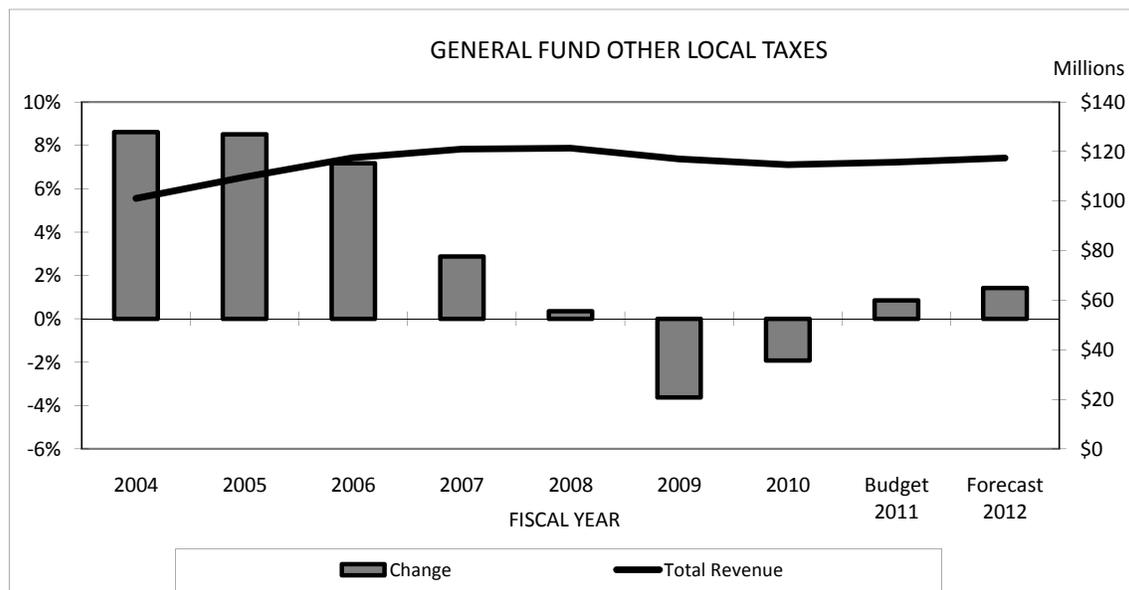
<u>Fiscal Year</u>	<u>Revenue</u>	<u>Change</u>
2004	\$10,681,324	9.2%
2005	\$10,966,326	2.7%
2006	\$10,289,317	-6.2%
2007	\$9,590,941	-6.8%
2008	\$9,674,413	0.9%
2009	\$10,231,355	5.8%
2010	\$10,769,523	5.3%
Budget 2011	\$10,221,835	-5.1%
Forecast 2012	\$10,759,950	5.3%

REVENUE BUDGET

DESCRIPTION OF FUNDS

Other Local Taxes

The General Fund receives various other local taxes including sales tax (1%); utility taxes on electric and natural gas services; local share of state sales tax on communications services (5% plus \$0.75/line/month E911); business and professional license tax on gross receipts; motor vehicle license tax; recordation tax; cigarette tax (\$0.50/pack); admissions tax (10%); hotel-motel lodging tax (7% of the 8% local tax); and restaurant meals tax (5% of the 5.5% tax). The revenues from the old local E911 Line Telephone Tax and the new Communications Tax that replaced all local telephone taxes and cable franchise fees effective 01/01/07 are included in the figures shown below. For the purpose of allowing year-to-year comparisons, these amounts do not reflect the subtraction of Communications Sales Tax revenues now "committed" to E911 Operations Fund 207 that were formerly recognized in the General Fund and then transferred Fund 207.

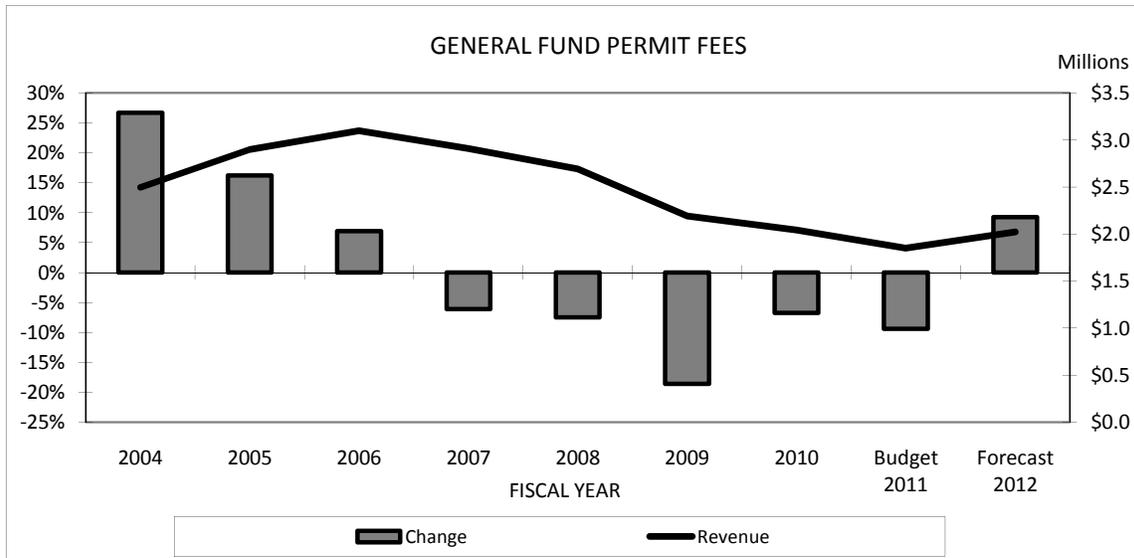


CHESAPEAKE GENERAL FUND OTHER LOCAL TAX REVENUES

<u>Fiscal Year</u>	<u>General Fund</u>	<u>Communication</u>		<u>Total Revenue</u>	<u>Change</u>
		<u>Sales Tax</u>	<u>Fund 207</u>		
		<u>Committed</u>	<u>Local E911 Tax</u>		
2004	\$97,909,522	\$0	\$3,161,354	\$101,070,876	8.6%
2005	\$106,528,044	\$0	\$3,145,151	\$109,673,195	8.5%
2006	\$114,445,214	\$0	\$3,093,026	\$117,538,240	7.2%
2007	\$119,409,978	\$0	\$1,503,278	\$120,913,256	2.9%
2008	\$121,337,675	\$0	\$0	\$121,337,675	0.4%
2009	\$116,945,170	\$0	\$0	\$116,945,170	-3.6%
2010	\$114,691,920	\$0	\$0	\$114,691,920	-1.9%
Budget 2011	\$110,718,449	\$4,950,691	\$0	\$115,669,140	0.9%
Forecast 2012	\$112,266,142	\$5,043,468	\$0	\$117,309,610	1.4%

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, inspections, animal licenses, and various other permits. Fire Department permit fees are posted to Fund 204 (Fee Supported Activities). Construction permits constitute the largest portion of this revenue, so that year-to-year changes in the amount collected reflect the level of construction activity in the city.

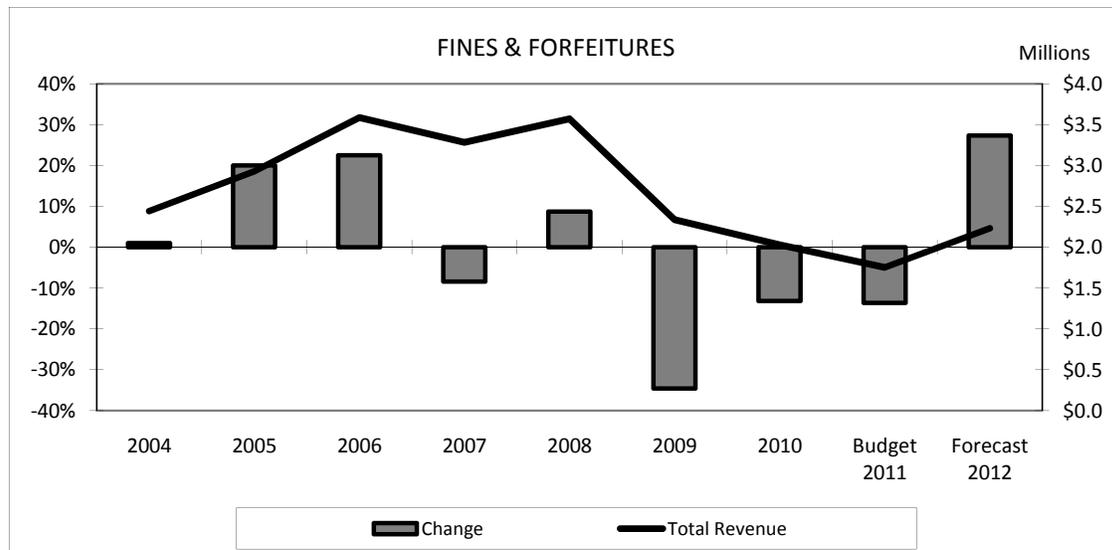


CHESAPEAKE PERMIT FEE REVENUES

<u>Fiscal Year</u>	<u>Revenue</u>	<u>Change</u>
2004	\$2,495,792	26.7%
2005	\$2,900,145	16.2%
2006	\$3,100,077	6.9%
2007	\$2,910,153	-6.1%
2008	\$2,692,059	-7.5%
2009	\$2,191,355	-18.6%
2010	\$2,043,378	-6.8%
Budget 2011	\$1,850,923	-9.4%
Forecast 2012	\$2,022,170	9.3%

Fines, Forfeitures

The City receives monies for fines and forfeitures from cases prosecuted under local ordinances, including criminal and civil actions as well as traffic fines, parking tickets and bridge weight limit violations. Court case volumes, duration, types of cases, adjudication practices and number of cases successfully prosecuted under local ordinances are among the complex factors underlying court fines. Parking fine revenues vary with the availability of parking spaces relative to demand as well as with enforcement activity. Overload fines vary with the volume of commercial traffic and condition of bridges.



CHESAPEAKE GENERAL FUND FINE AND FORFEITURE REVENUES

Fiscal Year	Court Fines	Parking Fines	Overload Fines	Total Revenue	Change
2004	\$2,258,592	\$102,231	\$80,149	\$2,440,971	1.0%
2005	\$2,715,920	\$115,354	\$98,227	\$2,929,501	20.0%
2006	\$2,742,323	\$98,519	\$746,860	\$3,587,702	22.5%
2007	\$2,638,017	\$128,344	\$518,297	\$3,284,658	-8.4%
2008	\$2,743,026	\$73,044	\$755,068	\$3,571,138	8.7%
2009	\$1,935,643	\$63,097	\$336,519	\$2,335,259	-34.6%
2010	\$1,832,019	\$74,243	\$121,916	\$2,028,178	-13.1%
Budget 2011	\$1,539,000	\$63,000	\$150,000	\$1,752,000	-13.6%
Forecast 2012	\$2,020,000	\$61,000	\$150,000	\$2,231,000	27.3%

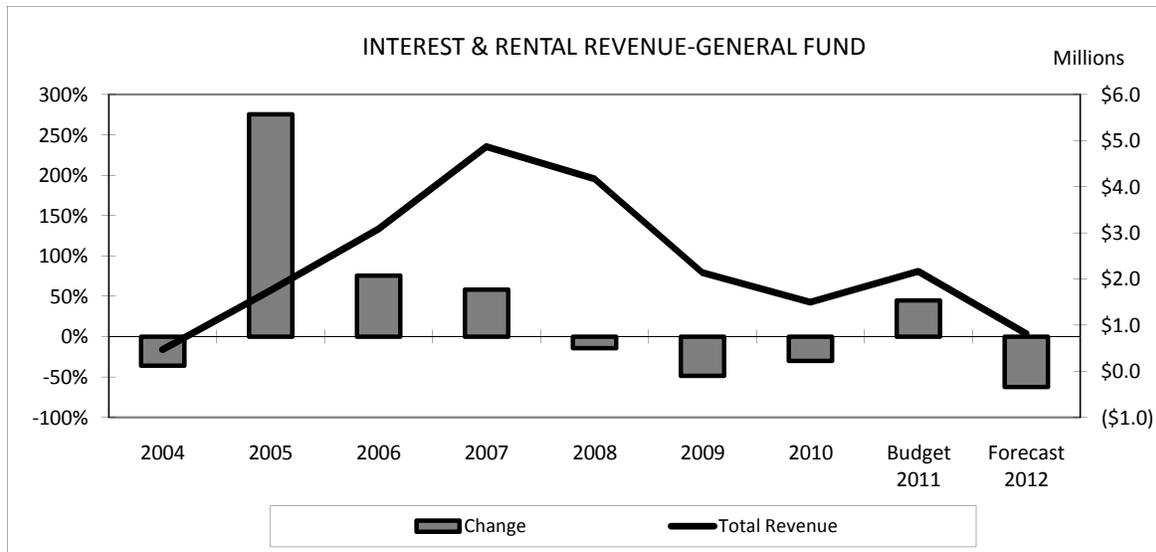
CHESAPEAKE CIRCUIT & GENERAL DISTRICT COURTS CASELOAD TRENDS

Source: Virginia Supreme Court, *State of The Judiciary 2009*, Page B-6

Fiscal Year	Circuit	General District	Total	Change
2004	8,694	111,870	120,564	8.1%
2005	9,056	113,169	122,225	1.4%
2006	9,841	105,717	115,558	-5.5%
2007	10,258	112,976	123,234	6.6%
2008	10,025	97,367	107,392	-12.9%
2009	9,188	89,367	98,555	-8.2%

Use of Money and Property

The City receives revenue from interest on investments and rental of property. Interest earnings vary with both the rates available in the money markets and the size of cash balances invested. 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) and the return of Solid Waste operations from Fund 215 back to Fund 100. A new vending contract, classified as concession rent rather than as service charge, is counterbalanced by continued decline in interest earnings due to declining short term interest rates and fund balances.

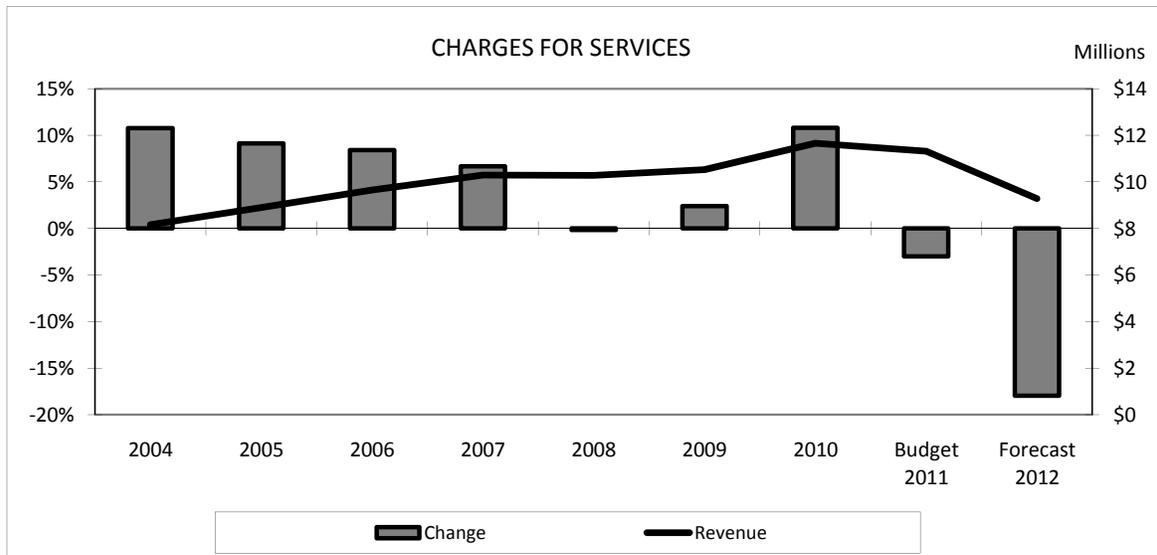


CHESAPEAKE GENERAL FUND INTEREST & RENTAL REVENUES

<u>Fiscal Year</u>	<u>Interest</u>	<u>Rent</u>	<u>Total Revenue</u>	<u>Change</u>
2004	\$286,011	\$180,705	\$466,716	-36.1%
2005	\$1,574,787	\$177,617	\$1,752,404	275.5%
2006	\$2,910,811	\$169,134	\$3,079,945	75.8%
2007	\$4,696,613	\$174,977	\$4,871,591	58.2%
2008	\$3,996,593	\$177,276	\$4,173,869	-14.3%
2009	\$1,974,866	\$163,884	\$2,138,749	-48.8%
2010	\$1,329,885	\$163,373	\$1,493,257	-30.2%
Budget 2011	\$2,003,600	\$161,415	\$2,165,015	45.0%
Forecast 2012	\$565,000	\$247,460	\$812,460	-62.5%

Charges for Services

The City receives 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. Recreation revenues now reported in Fund 213 are not included. Waste management revenues are included in the FY10 and FY11 figures, and the decline in FY12 reflects the rescinding of the Waste Management Charge in mid-FY11.



CHESAPEAKE CHARGES FOR SERVICES REVENUES

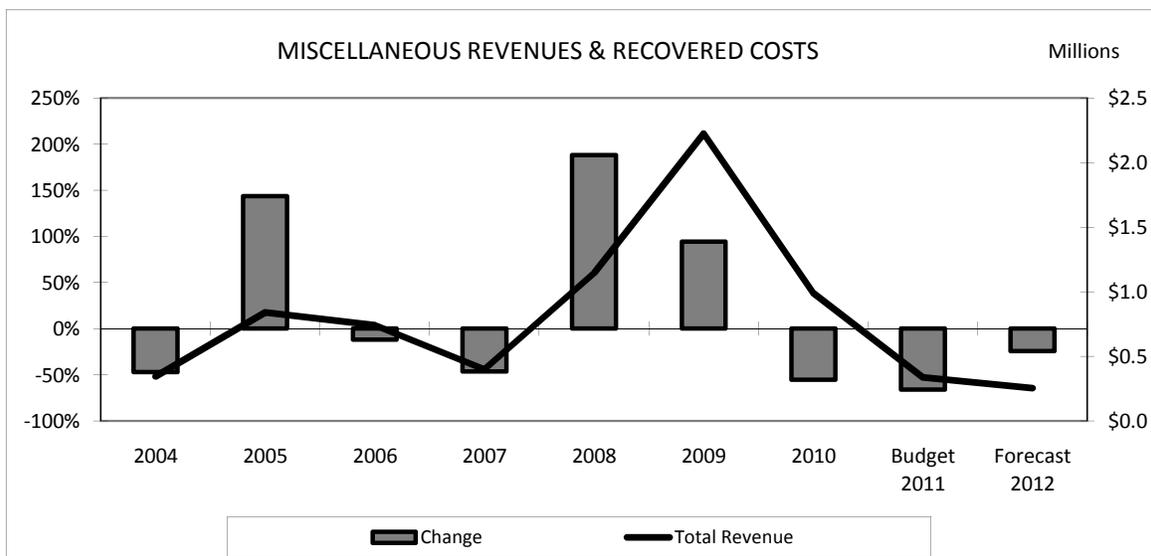
<u>Fiscal Year</u>	<u>Revenue</u>	<u>Change</u>
2004	\$8,159,968	10.8%
2005	\$8,904,678	9.1%
2006	\$9,653,154	8.4%
2007	\$10,297,464	6.7%
2008	\$10,280,257	-0.2%
2009	\$10,526,856	2.4%
2010	\$11,664,106	10.8%
Budget 2011	\$11,312,813	-3.0%
Forecast 2012	\$9,279,210	-18.0%

Miscellaneous Revenues

Miscellaneous revenues are usually non-recurring or intermittent, includes sales of property and equipment, primary fees, capitalized operating expenses, insurance claim recoveries, minor service charges by departments, and a variety of miscellaneous accounts. Most of these sources are occasional and not budgeted in advance, but are recognized if and when received. Recent large transactions include sale of property in 2008, legal settlement in 2009, and Human Resource Information System cost capitalization in 2010. Development proffers, formerly included, are now handled as project resources in Special Revenue Fund 216, reported in the Combined Annual Financial Report (CAFR).

Recovered Costs

Recovered costs include collection of non-tax receivables that originated in previous years and recovery of various costs such as travel expense prepayments and jury duty payments to employees. This revenue is not generally budgeted, but is only recognized if and when received. Like miscellaneous revenues, recovered costs fluctuate greatly from year to year.

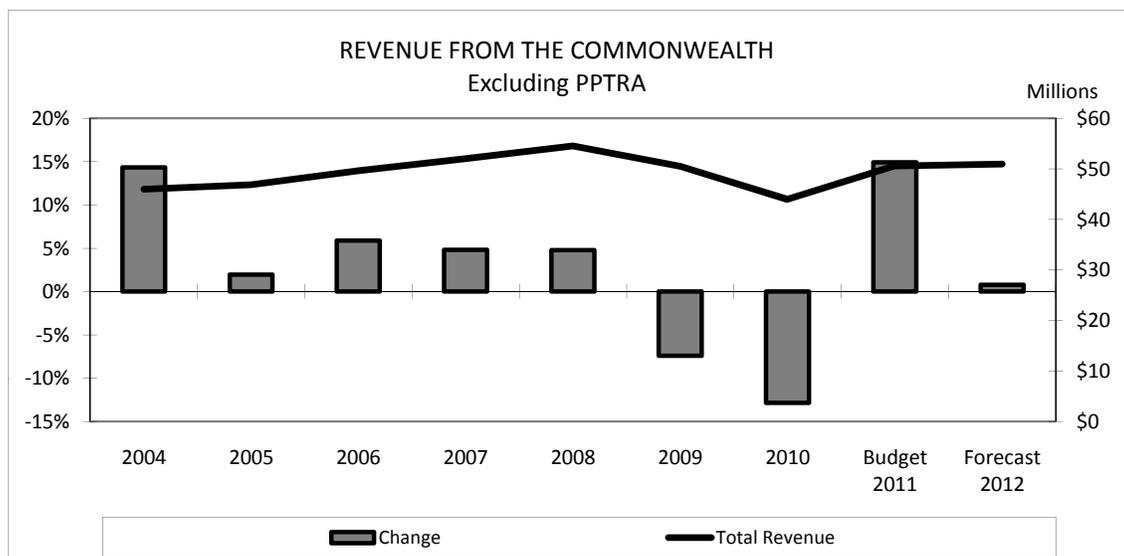


CHESAPEAKE GENERAL FUND MISCELLANEOUS REVENUES AND RECOVERED COSTS

<u>Fiscal Year</u>	<u>Miscellaneous</u>	<u>Recovered Costs</u>	<u>Total Revenue</u>	<u>Change</u>
2004	\$330,331	\$14,727	\$345,057	-47.1%
2005	\$282,565	\$558,024	\$840,589	143.6%
2006	\$217,462	\$523,278	\$740,740	-11.9%
2007	\$139,391	\$258,217	\$397,607	-46.3%
2008	\$853,313	\$292,353	\$1,145,665	188.1%
2009	\$1,536,942	\$688,427	\$2,225,369	94.2%
2010	\$556,199	\$432,866	\$989,065	-55.6%
Budget 2011	\$335,740	\$0	\$335,740	-66.1%
Forecast 2012	\$252,960	\$320	\$253,280	-24.6%

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. HB599 is shown here under Categorical Aid. In FY09, \$2,413,725 and \$645,856 in Federal assistance was substituted for State aid Sheriff Operations and Prisoner Upkeep (LIDS), respectively. In FY10, \$7,185,763 in Federal assistance was substituted for State aid for Sheriff Operations. These revenues are shown under Federal aid. Changes in account classifications have occurred over the years, the amounts shown here reflect the current classifications. Since FY10, the state has reduced its support by, in addition to specific funding cuts, requiring localities to return a portion of the state funding received. In FY10 this was budgeted as an expense under Finance Nondepartmental (100-111020-91304). Since then, it is budgeted as a contra-revenue under noncategorical aid, and in FY12 results in a net negative for that category exclusive of PPTRA.



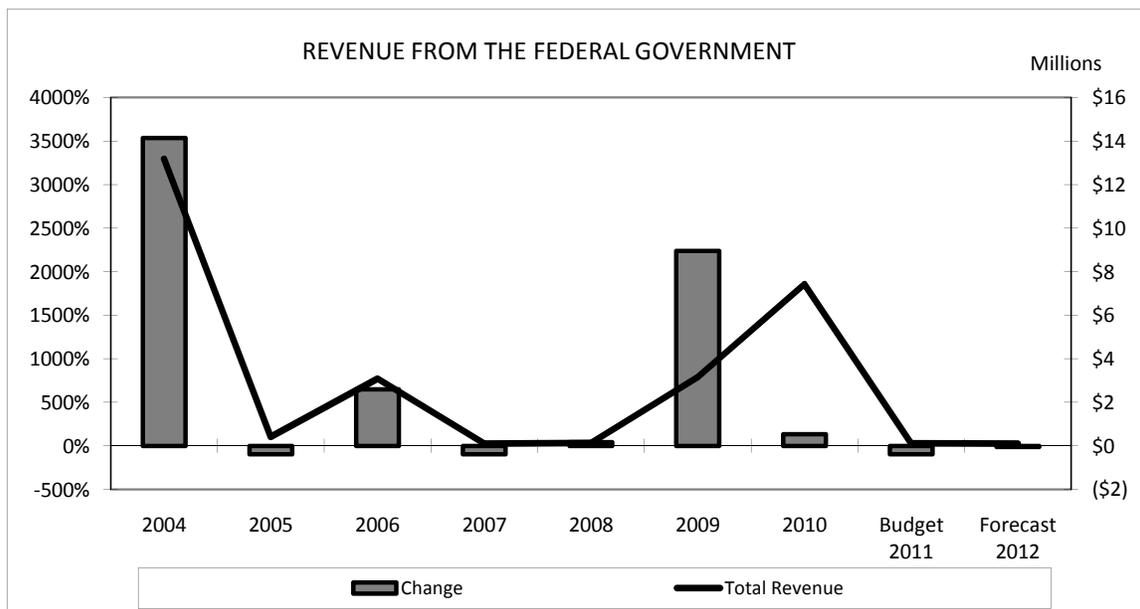
CHESAPEAKE GENERAL FUND STATE INTERGOVERNMENTAL REVENUES

(PPTRA shown under Personal Property Taxes; HB599 shown under State Categorical Aid)

<u>Fiscal Year</u>	<u>Non-Categorical</u>	<u>Shared Costs</u>	<u>Categorical</u>	<u>Total Revenue</u>	<u>Change</u>
2004	\$2,629,423	\$9,355,544	\$33,990,504	\$45,975,471	14.3%
2005	\$2,319,302	\$10,567,216	\$33,979,603	\$46,866,121	1.9%
2006	\$2,242,211	\$11,346,370	\$36,040,750	\$49,629,332	5.9%
2007	\$2,389,417	\$12,562,236	\$37,064,026	\$52,015,678	4.8%
2008	\$2,127,305	\$12,645,888	\$39,737,059	\$54,510,252	4.8%
2009	\$520,859	\$10,447,527	\$39,508,001	\$50,476,387	-7.4%
2010	\$576,179	\$4,861,325	\$38,547,398	\$43,984,902	-12.9%
Budget 2011	\$425,876	\$12,230,865	\$37,892,327	\$50,549,068	14.9%
Forecast 2012	(\$13,890)	\$12,251,007	\$38,707,892	\$50,945,009	0.8%

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, as in FY04 and FY06, and economic stimulus funding such as the American Recovery and Reinvestment Act of 2009 (Pub.L. 111-5) in FY-09 and FY-10.



CHESAPEAKE GENERAL FUND FEDERAL INTERGOVERNMENTAL REVENUES

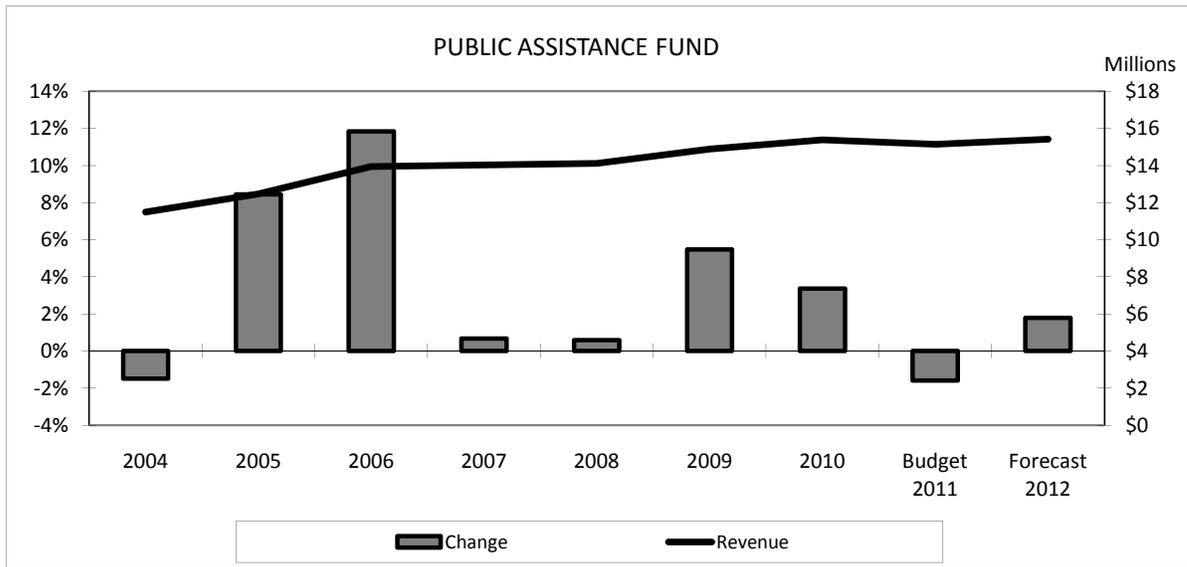
<u>Fiscal Year</u>	<u>Non-Categorical</u>	<u>Categorical</u>	<u>Total Revenue</u>	<u>Change</u>
2004	\$61,553	\$13,114,934	\$13,176,487	3536.7%
2005	\$51,819	\$360,684	\$412,503	-96.9%
2006	\$61,630	\$3,022,150	\$3,083,780	647.6%
2007	\$55,778	\$40,500	\$96,278	-96.9%
2008	\$55,470	\$79,841	\$135,311	40.5%
2009	\$43,644	\$3,119,575	\$3,163,219	2237.7%
2010	\$42,600	\$7,376,452	\$7,419,052	134.5%
Budget 2011	\$42,186	\$69,299	\$111,485	-98.5%
Forecast 2012	\$47,240	\$48,740	\$95,980	-13.9%

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

The Virginia Public Assistance Fund was 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.



CHESAPEAKE VIRGINIA PUBLIC ASSISTANCE FUND - 201 REVENUES

<u>Fiscal Year</u>	<u>Revenue</u>	<u>Change</u>
2004	\$11,489,272	-1.5%
2005	\$12,459,743	8.4%
2006	\$13,935,194	11.8%
2007	\$14,029,166	0.7%
2008	\$14,111,327	0.6%
2009	\$14,883,958	5.5%
2010	\$15,383,992	3.4%
Budget 2011	\$15,139,628	-1.6%
Forecast 2012	\$15,409,420	1.8%

REVENUE BUDGET

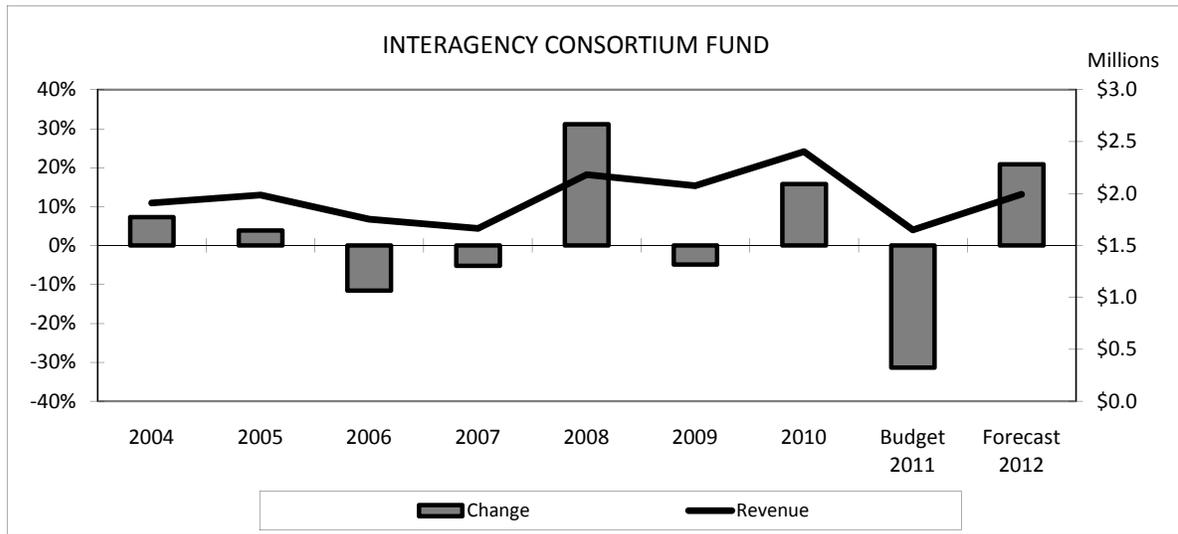
DESCRIPTION OF FUNDS

Community Diversion Fund – 202

The Community Diversion Fund was 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. This program has been moved to the Grants Fund (228).

Interagency Consortium Fund - 203

The Interagency Consortium Fund was 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.



CHESAPEAKE INTERAGENCY CONSORTIUM REVENUES

<u>Fiscal Year</u>	<u>Revenue</u>	<u>Change</u>
2004	\$1,910,891	7.3%
2005	\$1,985,288	3.9%
2006	\$1,754,938	-11.6%
2007	\$1,663,289	-5.2%
2008	\$2,181,119	31.1%
2009	\$2,074,114	-4.9%
2010	\$2,402,284	15.8%
Budget 2011	\$1,648,348	-31.4%
Forecast 2012	\$1,992,420	20.9%

REVENUE BUDGET

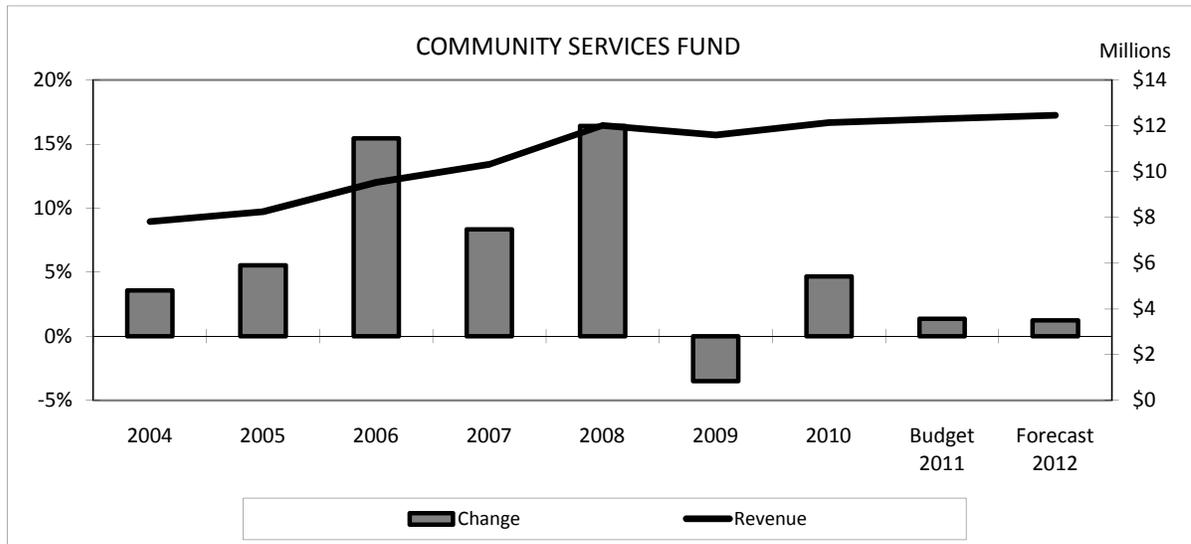
DESCRIPTION OF FUNDS

Fee Supported Activities Fund - 204

The Fee Supported Activities Fund was established during the FY99 budgeting process in order to account for revenues and expenditures related to various fee supported activities. The programs and line items contained in this fund have varied over the years since its establishment. Current programs including Development & Permits charges for demolition of buildings, grass cutting on neglected properties, Police Department red light enforcement program, Fire Department permits, fines and cost recovery in connection with the Chesapeake Hazardous Environmental Action Team, and Fire Department inspections and permits.

Community Services Fund - 205

The Community Services Fund 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 COMMUNITY SERVICES FUND - 205 REVENUES

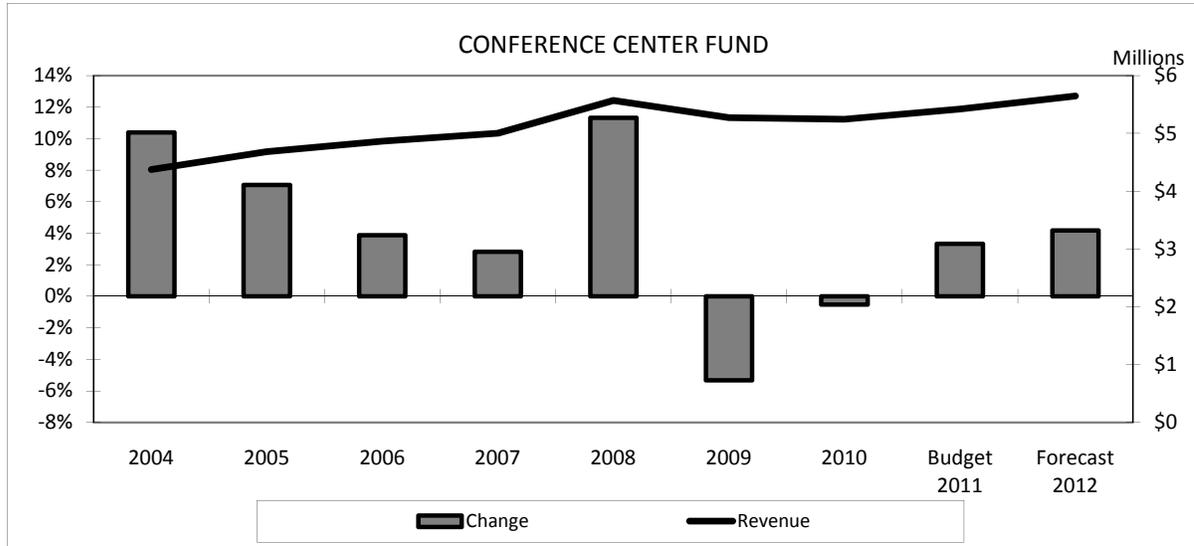
<u>Fiscal Year</u>	<u>Revenue</u>	<u>Change</u>
2004	\$7,819,026	3.6%
2005	\$8,251,986	5.5%
2006	\$9,526,751	15.4%
2007	\$10,323,080	8.4%
2008	\$12,019,294	16.4%
2009	\$11,598,200	-3.5%
2010	\$12,140,648	4.7%
Budget 2011	\$12,307,308	1.4%
Forecast 2012	\$12,460,410	1.2%

REVENUE BUDGET

DESCRIPTION OF FUNDS

Chesapeake Conference Center Fund - 206

The Chesapeake Conference Center Fund was 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.



CHESAPEAKE CHESAPEAKE CONFERENCE CENTER FUND - 206 REVENUES

<u>Fiscal Year</u>	<u>Revenue</u>	<u>Change</u>
2004	\$4,375,735	10.4%
2005	\$4,684,910	7.1%
2006	\$4,866,199	3.9%
2007	\$5,003,905	2.8%
2008	\$5,570,351	11.3%
2009	\$5,273,884	-5.3%
2010	\$5,246,346	-0.5%
Budget 2011	\$5,420,750	3.3%
Forecast 2012	\$5,646,760	4.2%

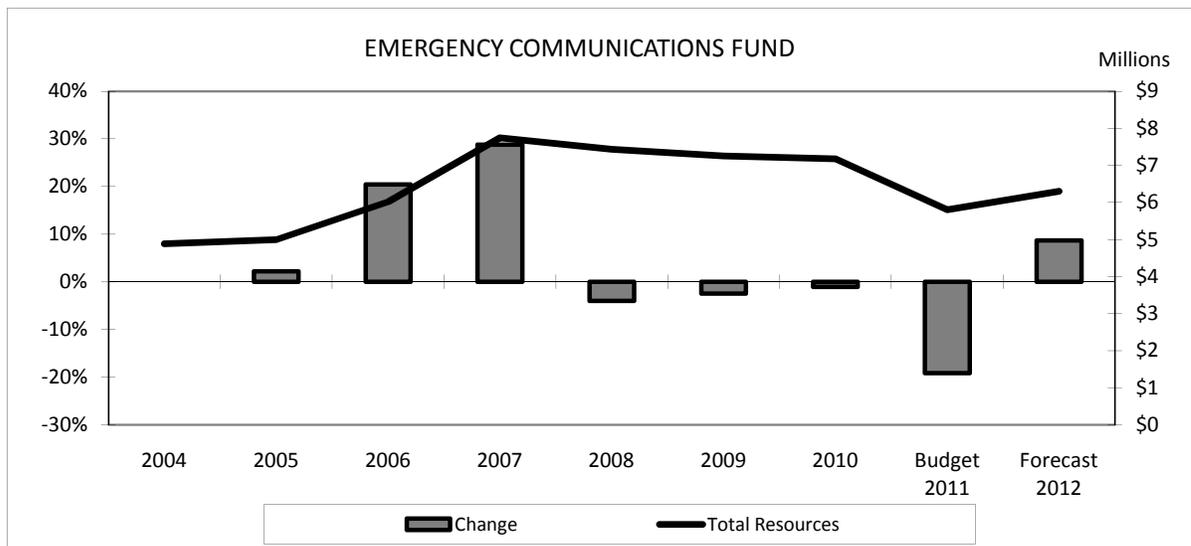
REVENUE BUDGET

DESCRIPTION OF FUNDS

Emergency Communications Fund - 207

The Emergency Communications Fund was established during the FY04 budgeting process in order to account for revenues and expenditures related to operation of the Emergency Operations Center (EOC). These activities were previously budgeted under the General Fund. The principal revenues in this fund were Wireless E911 Funding from the State and the local E-911 telephone tax, supplemented by an annual budget transfer from the General Fund.

The Telecommunications Tax Reform Act HB568 eliminated 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. Until FY2011, the new tax was posted entirely to the General Fund and the local E-911 tax revenue was supplanted by an increased transfer from the General Fund. Starting in FY2011, new accounting rules required the transfer from the General Fund to be reported as "committed" revenues. For the purpose of making possible year-to-year comparisons, the transfers from the General Fund are shown along with the revenues in the graph and table given below.



CHESAPEAKE EMERGENCY COMMUNICATIONS FUND - 207 REVENUES

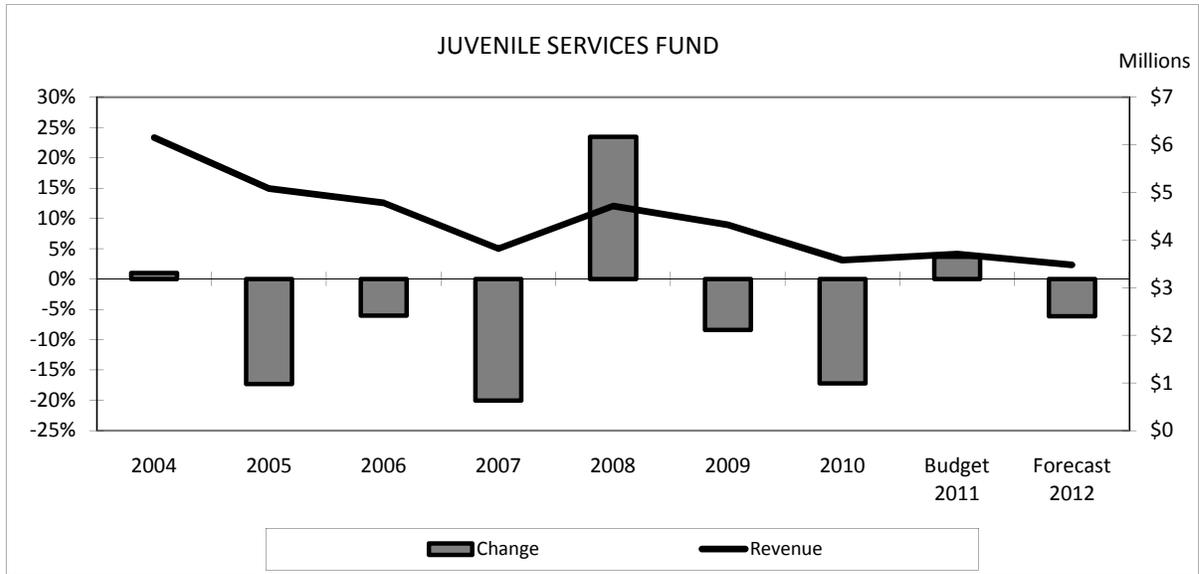
<u>Fiscal Year</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Resources</u>	<u>Change</u>
2004	\$3,598,644	\$1,287,739	\$4,886,383	
2005	\$3,354,786	\$1,640,011	\$4,994,797	2.2%
2006	\$3,642,331	\$2,372,179	\$6,014,510	20.4%
2007	\$3,839,948	\$3,905,984	\$7,745,932	28.8%
2008	\$1,373,370	\$6,063,293	\$7,436,663	-4.0%
2009	\$1,473,328	\$5,780,150	\$7,253,478	-2.5%
2010	\$1,434,820	\$5,741,247	\$7,176,067	-1.1%
Budget 2011	\$5,800,691	\$0	\$5,800,691	-19.2%
Forecast 2012	\$6,304,468	\$0	\$6,304,468	8.7%

REVENUE BUDGET

DESCRIPTION OF FUNDS

Chesapeake Juvenile Services Fund - 208

This fund was 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. The revenues are primarily payments by other localities for juveniles served by the center and state categorical aid. In October 2004, Virginia Beach opened a 90-bed facility of its own, reducing the amount of revenue previously earned by housing that City's detained juveniles at the Chesapeake home.

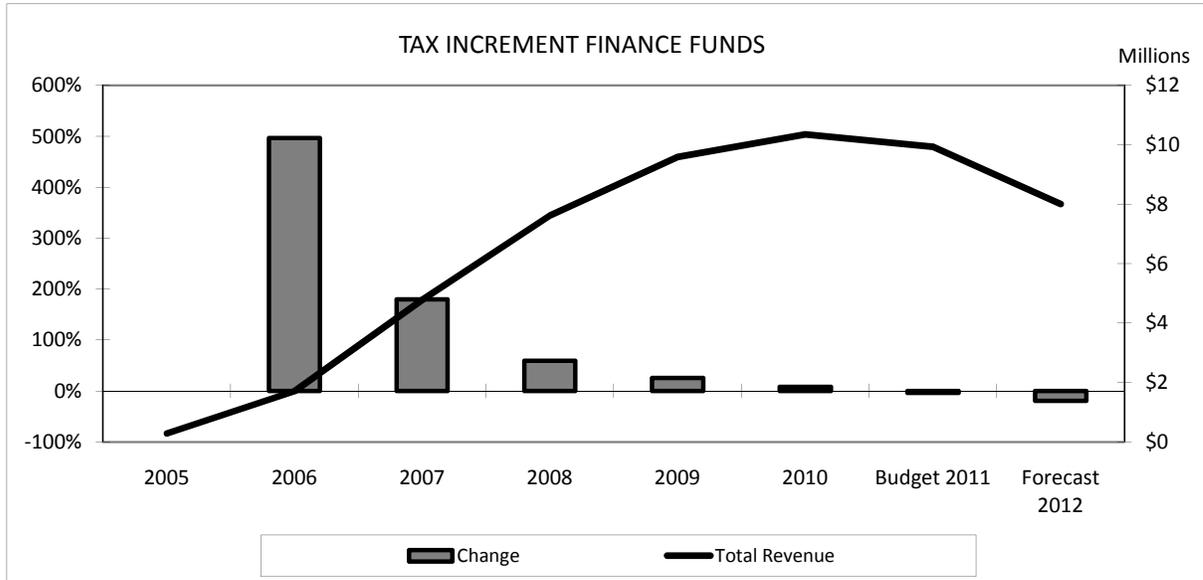


CHESAPEAKE CHESAPEAKE JUVENILE SERVICES FUND - 208 REVENUES

<u>Fiscal Year</u>	<u>Revenue</u>	<u>Change</u>
2004	\$6,152,144	1.0%
2005	\$5,085,224	-17.3%
2006	\$4,779,540	-6.0%
2007	\$3,821,186	-20.1%
2008	\$4,717,240	23.4%
2009	\$4,321,424	-8.4%
2010	\$3,576,618	-17.2%
Budget 2011	\$3,709,042	3.7%
Forecast 2012	\$3,482,180	-6.1%

Tax Increment Funds - 209 and 212

Fund 209 was established in FY05 to account for revenues and expenditures related to economic development activities and infrastructure improvements in the Greenbrier area. A second TIF zone located in the South Norfolk area was added to Fund 209 in FY06, and was 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.



CHESAPEAKE TAX INCREMENT FUNDS - 209 AND 212 REVENUES

<u>Fiscal Year</u>	<u>Greenbrier</u>	<u>South Norfolk</u>	<u>Total Revenue</u>	<u>Change</u>
2005	\$286,127	\$0	\$286,127	
2006	\$1,558,821	\$147,885	\$1,706,706	496.5%
2007	\$2,595,019	\$2,185,712	\$4,780,731	180.1%
2008	\$3,793,169	\$3,827,645	\$7,620,814	59.4%
2009	\$5,004,688	\$4,581,474	\$9,586,162	25.8%
2010	\$5,551,198	\$4,798,023	\$10,349,221	8.0%
Budget 2011	\$5,346,231	\$4,590,771	\$9,937,002	-4.0%
Forecast 2012	\$4,241,940	\$3,769,060	\$8,011,000	-19.4%

REVENUE BUDGET

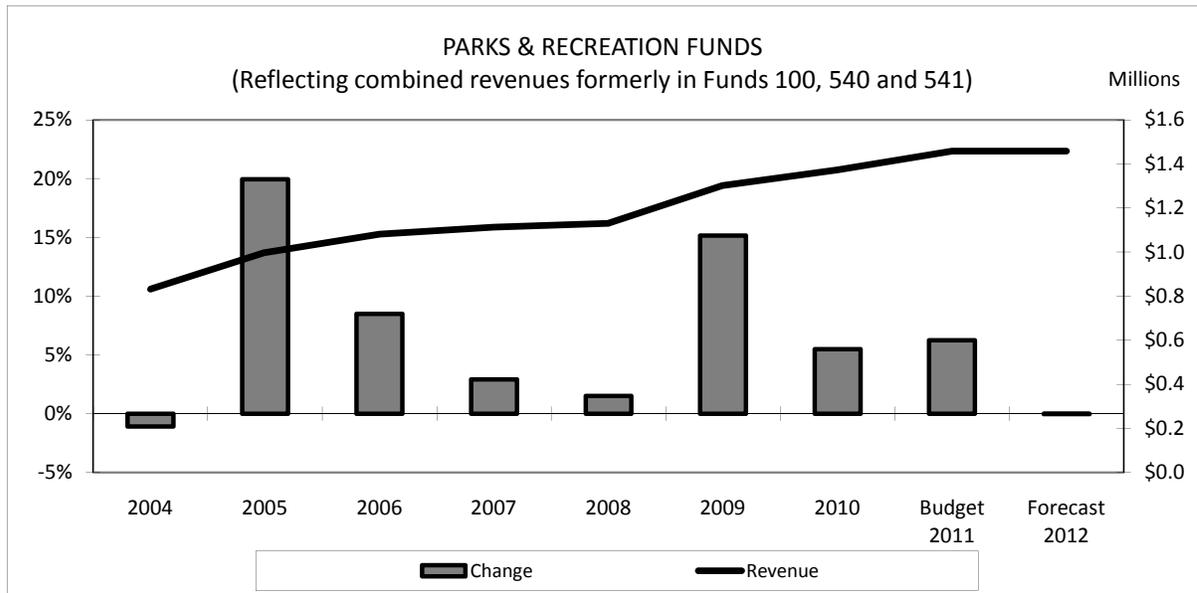
DESCRIPTION OF FUNDS

Open Space Agricultural Preservation Fund - 210

The Open Space Agricultural Preservation Fund was established to account for transactiond related to the acquisition of conservation easements and other efforts to preserve open space. A specific amount (\$271,284 in FY11 and FY 12) 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).



CHESAPEAKE PARKS & RECREATION FUND - 213 REVENUES

<u>Fiscal Year</u>	<u>Revenue</u>	<u>Change</u>
2004	\$831,271	-1.1%
2005	\$997,134	20.0%
2006	\$1,081,839	8.5%
2007	\$1,113,441	2.9%
2008	\$1,130,273	1.5%
2009	\$1,301,655	15.2%
2010	\$1,372,910	5.5%
Budget 2011	\$1,458,648	6.2%
Forecast 2012	\$1,458,220	0.0%

REVENUE BUDGET

DESCRIPTION OF FUNDS

Waste Management Special Revenue Fund - 215

This fund was established during the FY10 budgeting process in order to account for disposal costs of the waste management operation (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. 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. The fee was rescinded effective January 1, 2011, and the operation will be resorbed by the General Fund in FY12. In this document, all Fund 215 revenues are shown in Fund 100 to facilitate year-to-year comparison.

Grants Special Revenue Fund - 228

This fund was established in FY99 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

These funds 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.

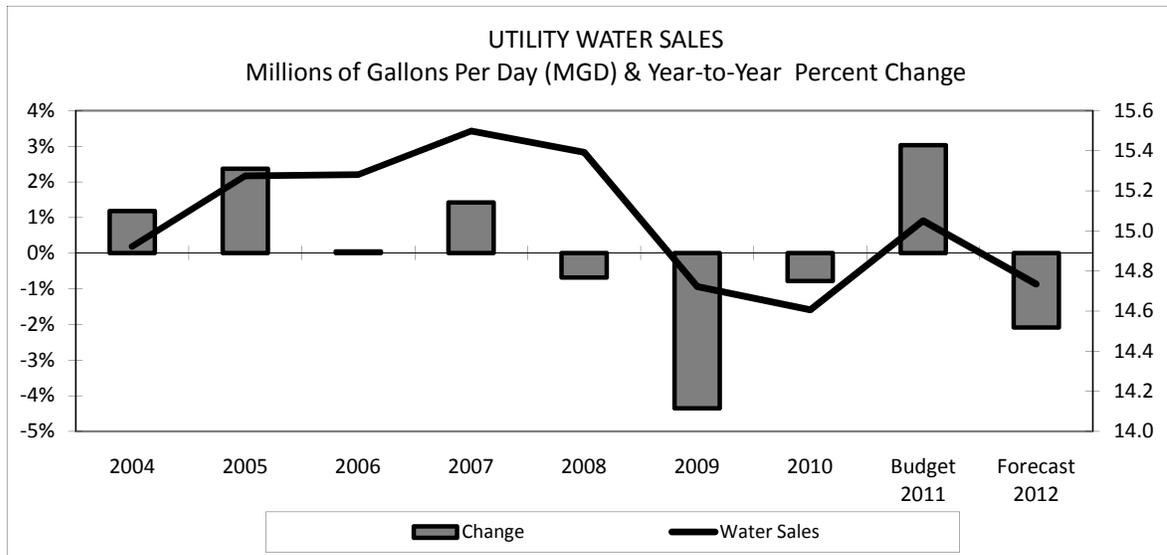
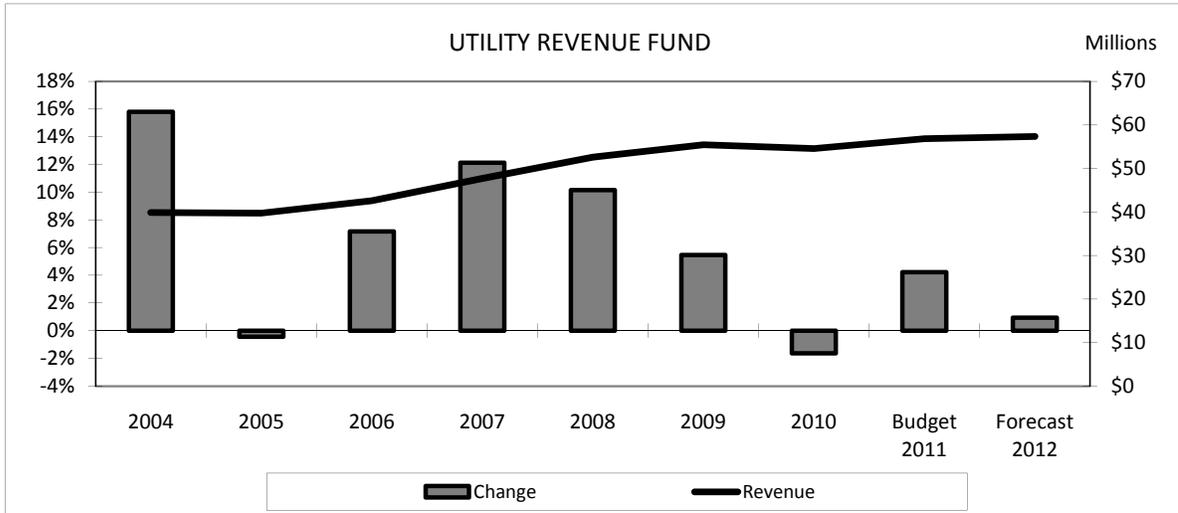
Utility Capital Improvement Fund - 507 where assets and liabilities are accumulated, debt service is paid on G.O. Bonds, and interest is earned.

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.

REVENUE BUDGET

DESCRIPTION OF FUNDS

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.



CHESAPEAKE UTILITY REVENUE FUND - 510 REVENUES

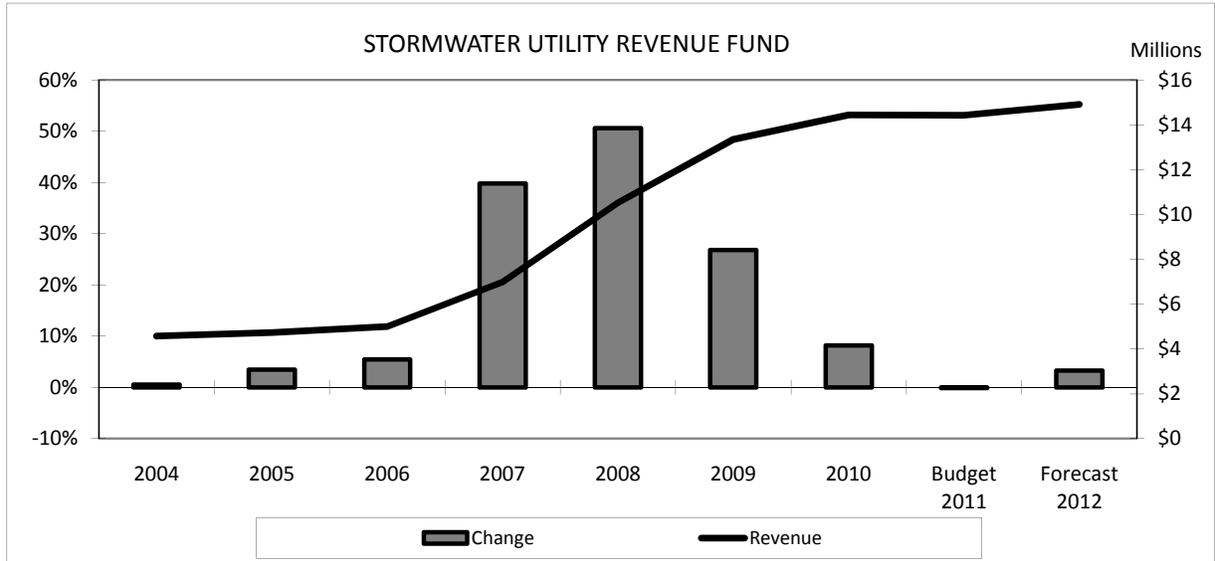
(Based on Year End Trial Balance Reports and Water Production Reports for Fund 510)

Water Sales are in units of Million Gallons per Day (MGD)

Fiscal Year	Revenue	Change	Water Sales	Change
2004	\$39,898,644	15.8%	14.92	1.2%
2005	\$39,725,069	-0.4%	15.27	2.4%
2006	\$42,572,239	7.2%	15.28	0.0%
2007	\$47,733,826	12.1%	15.50	1.4%
2008	\$52,581,559	10.2%	15.39	-0.7%
2009	\$55,458,110	5.5%	14.72	-4.4%
2010	\$54,554,347	-1.6%	14.61	-0.8%
Budget 2011	\$56,856,140	4.2%	15.05	3.0%
Forecast 2012	\$57,385,150	0.9%	14.74	-2.1%

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. The current rate is \$7.85 per Residential Equivalent Unit.

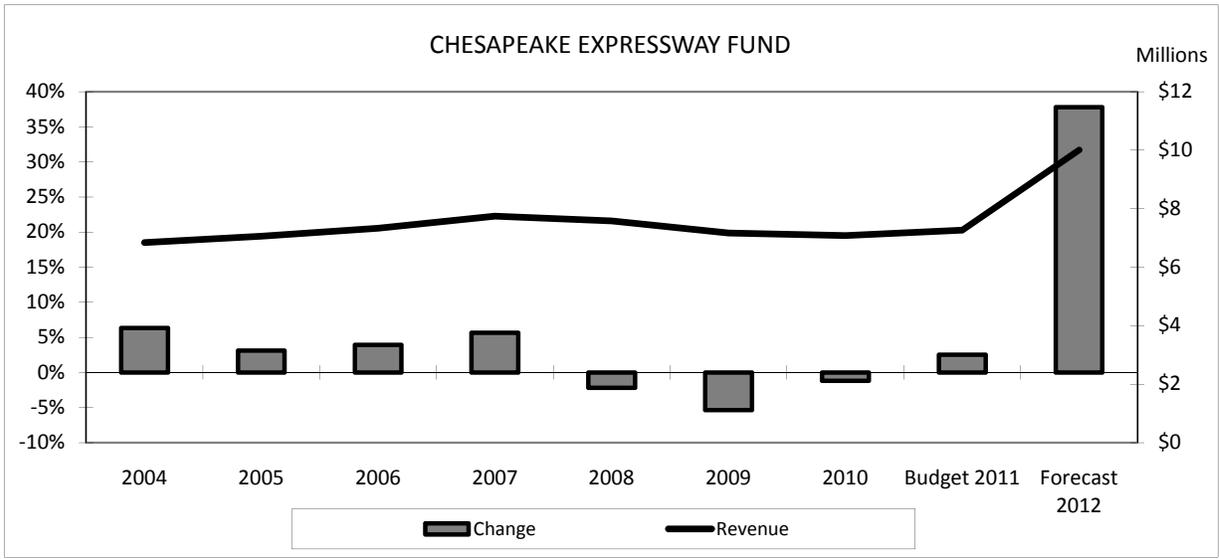


CHESAPEAKE STORMWATER ENTERPRISE FUND - 520 REVENUES

<u>Fiscal Year</u>	<u>Revenue</u>	<u>Change</u>
2004	\$4,579,702	0.5%
2005	\$4,739,050	3.5%
2006	\$4,998,371	5.5%
2007	\$6,988,335	39.8%
2008	\$10,524,147	50.6%
2009	\$13,350,476	26.9%
2010	\$14,446,522	8.2%
Budget 2011	\$14,431,471	-0.1%
Forecast 2012	\$14,908,550	3.3%

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. The FY12 increase reflects a toll rate increase approved March effective May 1, 2011.



CHESAPEAKE CHESAPEAKE EXPRESSWAY FUND - 525 REVENUES

<u>Fiscal Year</u>	<u>Revenue</u>	<u>Change</u>
2004	\$6,839,663	6.3%
2005	\$7,053,292	3.1%
2006	\$7,328,841	3.9%
2007	\$7,742,964	5.7%
2008	\$7,573,725	-2.2%
2009	\$7,166,697	-5.4%
2010	\$7,080,702	-1.2%
Budget 2011	\$7,259,129	2.5%
Forecast 2012	\$10,001,034	37.8%

REVENUE BUDGET

DESCRIPTION OF FUNDS

Jordan Bridge Fund - 530

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

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.

REVENUE BUDGET

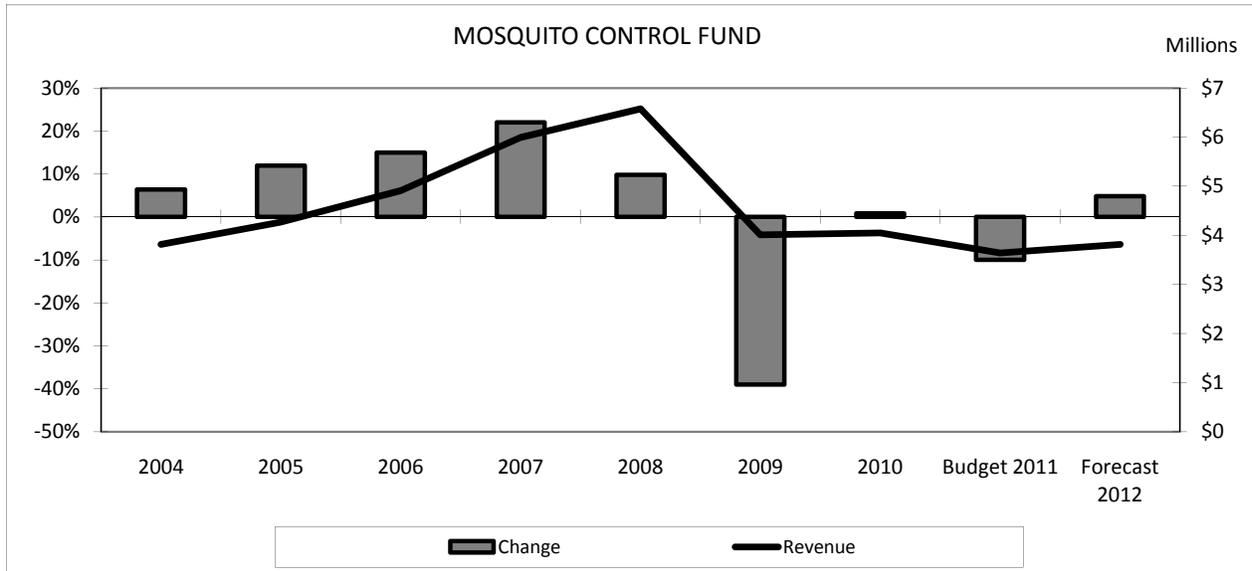
DESCRIPTION OF FUNDS

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), personal property (\$0.08/\$100), and public service corporation real and personal property. The Commission also receives some Interest Income on their unspent cash balances. Effective FY-04, five separate district commissions were consolidated into a single fund. Effective FY-09 the real estate rate was reduced from \$0.02/\$100 to \$0.01/\$100.



CHESAPEAKE MOSQUITO CONTROL COMMISSION FUND - 800 REVENUES

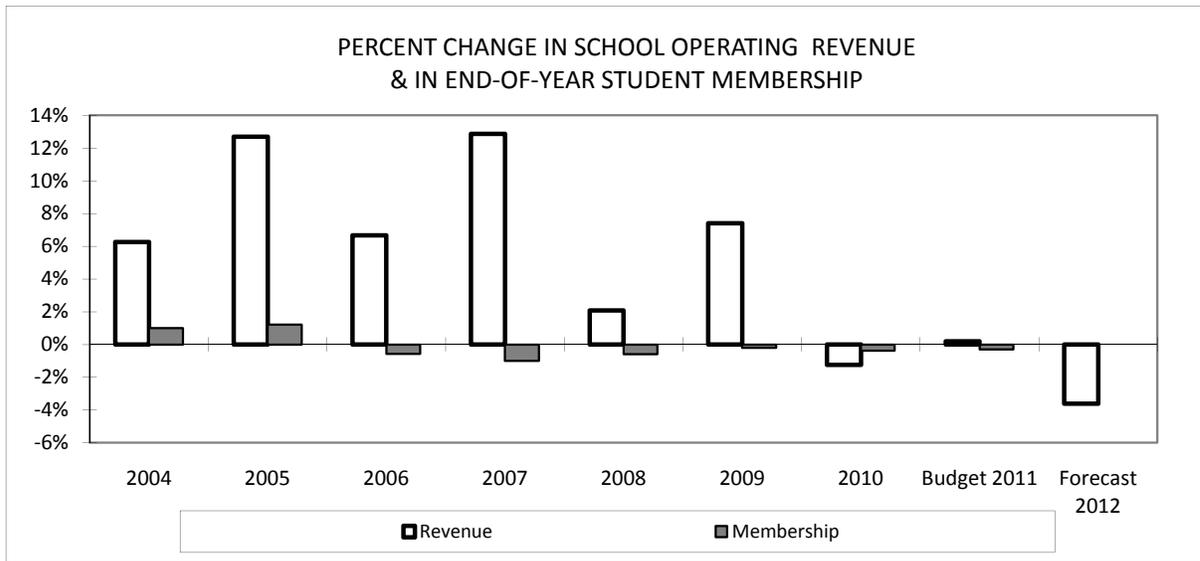
<u>Fiscal Year</u>	<u>Revenue</u>	<u>Change</u>
2004	\$3,814,844	6.4%
2005	\$4,270,559	11.9%
2006	\$4,910,388	15.0%
2007	\$5,989,637	22.0%
2008	\$6,577,386	9.8%
2009	\$4,012,088	-39.0%
2010	\$4,046,689	0.9%
Budget 2011	\$3,641,210	-10.0%
Forecast 2012	\$3,817,320	4.8%

REVENUE BUDGET

DESCRIPTION OF FUNDS

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. The transfer from the City General Fund and support for capital expenses are not included in this chart.

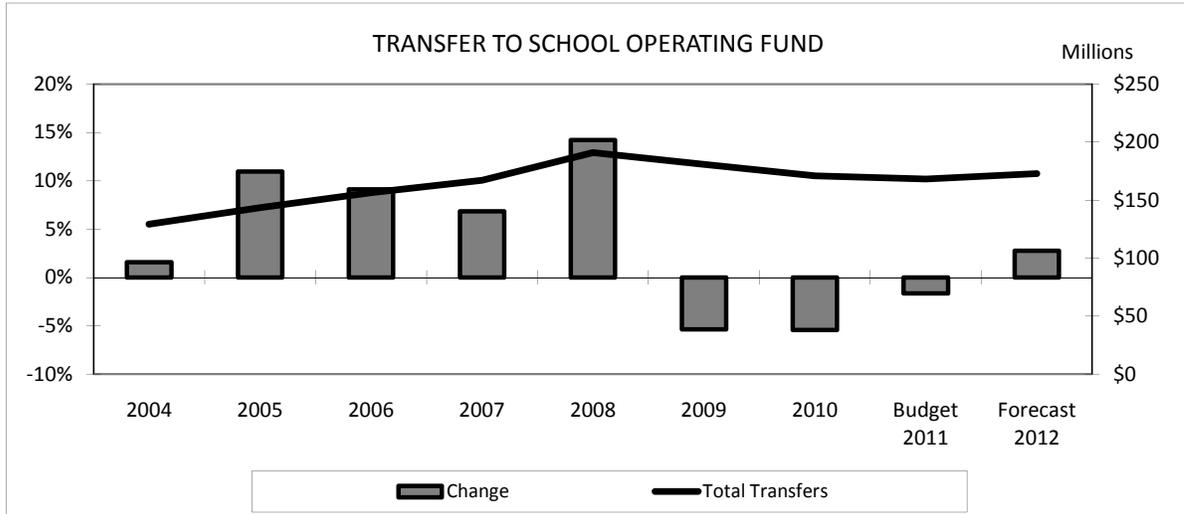


CHESAPEAKE SCHOOL FUNDS - 900 THROUGH 942 REVENUES

<u>Fiscal Year</u>	<u>Revenue</u>	<u>Change</u>	<u>Membership</u>	<u>Change</u>
2004	\$189,661,945	6.3%	39,449	1.0%
2005	\$213,726,115	12.7%	39,926	1.2%
2006	\$227,966,335	6.7%	39,694	-0.6%
2007	\$257,323,805	12.9%	39,295	-1.0%
2008	\$262,655,325	2.1%	39,059	-0.6%
2009	\$282,130,946	7.4%	38,981	-0.2%
2010	\$278,621,706	-1.2%	38,831	-0.4%
Budget 2011	\$279,169,042	0.2%	38,710	-0.3%
Forecast 2012	\$269,064,180	-3.6%	38,710	0.0%

Transfer to Schools

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. About 45% of school operating expenses and a significant portion of the capital expenses are funded by a transfer from the General Fund.



CHESAPEAKE TRANSFER TO SCHOOL OPERATING FUND

<u>Fiscal Year</u>	<u>Operating</u>	<u>Capital</u>	<u>Total Transfers</u>	<u>Change</u>
2004	\$127,628,809	\$1,640,000	\$129,268,809	1.6%
2005	\$136,961,818	\$6,500,586	\$143,462,404	11.0%
2006	\$149,149,921	\$7,374,260	\$156,524,181	9.1%
2007	\$167,260,166	\$0	\$167,260,166	6.9%
2008	\$189,393,501	\$1,667,600	\$191,061,101	14.2%
2009	\$176,836,793	\$3,953,757	\$180,790,550	-5.4%
2010	\$170,943,767	\$0	\$170,943,767	-5.4%
Budget 2011	\$166,488,283	\$1,629,200	\$168,117,483	-1.7%
Forecast 2012	\$172,784,907	\$0	\$172,784,907	2.8%

GENERAL FUND

FUND 100 REVENUES

Note: Solid Waste revenues have been moved from Waste Management Fund (215) to General Fund 100)

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>General Property Taxes</u>				
Taxes-Curr Real Prop	\$ 238,423,355	\$ 226,078,730	\$ 223,334,890	-1.21%
Taxes-Curr Real Property - Committed	0	(271,284)	(271,284)	0.00%
Taxes-Delinq Real Prop	4,511,896	4,141,000	4,432,000	7.03%
Taxes-Curr PubSvcCorp	10,769,523	10,221,835	10,759,950	5.26%
Taxes-Curr Pers Prop	32,084,553	29,136,500	34,737,200	19.22%
Taxes-Curr Pers Prop-Refunds	(1,670,952)	(1,271,000)	(1,801,250)	41.72%
Taxes-Delinq Pers Prop	8,202,242	7,074,000	8,321,300	17.63%
Taxes-Penalties-RE&PP	1,486,111	1,366,000	1,356,950	-0.66%
Taxes-Interest-RE&PP	944,255	908,000	872,100	-3.95%
** Note: Committed revenues are pledged for use in specific special revenue funds.				
General Property Taxes	\$ 294,750,983	\$ 277,383,781	\$ 281,741,856	1.57%
<u>Other Local Taxes</u>				
Taxes-Sales and Use	\$ 31,888,445	\$ 31,650,000	\$ 32,533,500	2.79%
Taxes-Utility Consumer Gas	1,921,071	1,894,000	1,984,800	4.79%
Taxes-Utility Electric	8,194,612	8,589,000	8,701,850	1.31%
Taxes-Communications Sales Tax	12,451,943	12,900,000	12,993,550	0.73%
Communications Sales Tax-Committed	0	(4,950,691)	(5,043,468)	1.87%
Licenses-Bus and Occupant	22,022,114	22,880,000	21,753,100	-4.93%
Taxes-Local Consumption	840,182	713,100	842,700	18.17%
Excavation Fees	34,391	40,000	26,000	-35.00%
Licenses-Motor Vehicle	4,939,253	5,013,790	5,051,600	0.75%
Vehicle License Late Fees	592,972	578,000	564,310	-2.37%
Taxes-Bank Stock	1,343,472	1,100,000	1,293,000	17.55%
Taxes-Local Recordation	2,556,662	2,771,000	2,471,450	-10.81%
Taxes-Tobacco	4,681,393	4,498,000	4,542,500	0.99%
Taxes-Admission	679,612	624,250	682,500	9.33%
Taxes-Pari Mutual Waging Pool	109,233	106,000	85,550	-19.29%
Taxes-Sales Motel Rooms	3,628,870	3,800,000	3,891,500	2.41%
Taxes-Short Term Rental	263,012	252,000	264,200	4.84%
Taxes-Restaurant-Food	18,544,684	18,260,000	19,627,500	7.49%
Other Local Taxes	\$ 114,691,920	\$ 110,718,449	\$ 112,266,142	1.40%
<u>Permits, Privilege Fees and Regulatory Licenses</u>				
Licenses-Animal	\$ 113,664	\$ 108,000	\$ 123,310	14.18%
Licenses-Bicycles	59	50	50	0.00%
Transfer Fees	5,586	5,000	5,500	10.00%
Zoning Permits	47,185	45,000	45,000	0.00%
Zoning Inspection Fees (Planning)	27,294	0	49,500	100.00%
Zoning Inspection Fees	4,760	4,850	5,000	3.09%
Bldg Structure & Equip Permits	762,239	650,000	750,000	15.38%

GENERAL FUND

FUND 100 REVENUES

Note: Solid Waste revenues have been moved from
 Waste Management Fund (215) to General Fund 100)

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
Misc Building Permit Fees	1,135	800	500	-37.50%
Reinspection Fees	11,310	13,700	10,000	-27.01%
Permit Late Fees	8,185	10,950	7,000	-36.07%
Electric Inspection Fees	221,134	215,850	220,000	1.92%
Early Electrical Release	16,700	14,750	14,750	0.00%
Rat Free Certification Fee	2,800	2,940	2,500	-14.97%
Plumbing Inspection Fees	154,436	129,760	135,000	4.04%
Mechanical Permits	277,522	266,295	267,000	0.26%
Elevator Inspection Fees	22,080	22,000	21,000	-4.55%
Highway & Driveway Permits	12,360	12,000	15,500	29.17%
Temporary Certificate of Occupancy	7,370	8,660	4,800	-44.57%
Temporary Release Fee	24,065	30,000	15,000	-50.00%
Solicitors Permits	2,320	1,000	2,000	100.00%
Precious Metals-Gems Permit	4,200	4,800	4,800	0.00%
Gas Appliance Inspection Fee	54,230	50,000	50,000	0.00%
Dog Pound Fees	47,906	46,218	42,000	-9.13%
Taxi Operations License	520	480	520	8.33%
Rental Inspection-Housing Fees	10,280	8,400	10,000	19.05%
Subdivision Review Fees (Planning)	66,250	33,550	21,000	-37.41%
Subdivision Review Fees	137,534	165,800	200,000	20.63%
Hunting and Fishing Licenses	254	70	440	528.57%
Permits, Privilege & License Fees	\$ 2,043,378	\$ 1,850,923	\$ 2,022,170	9.25%
<u>Fines and Forfeitures</u>				
Court Fines and Forfeitures	\$ 1,832,019	\$ 1,539,000	\$ 2,020,000	31.25%
Parking Fines	74,243	63,000	61,000	-3.17%
Overweight Citation Fines	121,916	150,000	150,000	0.00%
Fines and Forfeitures	\$ 2,028,178	\$ 1,752,000	\$ 2,231,000	27.34%
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 1,048,185	\$ 2,003,600	\$ 565,000	-71.80%
Interest-Bank Dep (Solid Waste)	29,299	0	0	0.00%
Interest-Bank Dep	52,137	0	0	0.00%
Net Inc/(Decr) in FV of Invest	200,264	0	0	0.00%
Rent-General Property	5	0	0	0.00%
Rent-Health Dept Battlefield	113,400	113,400	113,400	0.00%
Rent-Adult Clinic	31,515	31,515	31,510	-0.01%
Rent-Library	10,975	10,500	13,510	28.67%
Rent-Acquired Property PW	5,500	6,000	6,000	0.00%
Rent-Other	0	0	32,040	100.00%
Parking Fees	1,978	0	0	0.00%

GENERAL FUND

FUND 100 REVENUES

Note: Solid Waste revenues have been moved from
 Waste Management Fund (215) to General Fund 100)

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
Vending Machine Commissions (New Contract)	0	0	51,000	100.00%
Use of Money and Property	\$ 1,493,257	\$ 2,165,015	\$ 812,460	-62.47%
<u>Charges for Services</u>				
Excess Fees	\$ 294,584	\$ 314,900	\$ 128,300	-59.26%
Sheriff-Process Service Fees	3,266	22,860	22,860	0.00%
Law Library Fees	114,913	108,500	108,500	0.00%
DNA Testing Fee	2,047	2,025	1,870	-7.65%
Court Fees-Municipal	48,878	46,100	45,000	-2.39%
Court Fees-Miscellaneous	57,056	65,100	47,000	-27.80%
Special Court Costs	61,991	58,900	50,000	-15.11%
Accident Report Fees	40,134	42,000	38,000	-9.52%
Sale of Svc-Planning	4,017	3,300	300	-90.91%
Advertisement Refunds	(2,800)	0	0	0.00%
Sale of Svc-Assessor	5,755	4,400	4,000	-9.09%
Sale of Svc-Public Info	876	1,000	0	-100.00%
Sale of Svc-Comm of Rev	0	100	100	0.00%
DMV Select Service Commission	32,641	30,000	50,000	66.67%
Commonwealth's Attorney Fees	7,935	6,900	6,900	0.00%
Police Escort Fee	31,817	6,400	45,000	603.13%
Police-Abandoned Vehicle Fee	2,531	2,600	1,700	-34.62%
Sale of Svc-Police	147,453	103,540	111,000	7.20%
DUI Expense Reimbursement	34,750	43,500	28,000	-35.63%
Fire Report Fees	340	0	0	0.00%
EMS Fees	3,114,980	3,309,023	3,295,970	-0.39%
Fire Inspection Fees	42,915	0	0	0.00%
Sheriff-Weekend Jail Time Fee	90,445	89,340	114,840	28.54%
Inmate Processing Fee	25,115	30,305	22,500	-25.75%
Sale of Svc Fed Inm-TranspGrd	12,753	21,290	16,290	-23.49%
Sale of Svc Fed Inm-PrisDays	1,015,917	813,022	1,184,000	45.63%
Jail Inmate Monitors	144,040	216,065	76,270	-64.70%
Sheriff - Jail Phone System	436,593	483,990	478,060	-1.23%
Sheriff-Jail Fee	316,329	250,000	350,000	40.00%
Sale of Svc Sheriff Workforce	497,478	0	497,480	100.00%
Sale of Svc Sheriff Mowing	0	396,753	0	-100.00%
Court Security Fee	324,397	359,900	360,150	0.07%
NonConsecutive Jail Time fee	234	50	200	300.00%
Inmate Medical Fees	18,016	24,983	12,240	-51.01%
Subdivision Inspection Fees	170,256	200,000	180,000	-10.00%
Eng/Adm/Inspec	68,141	105,000	100,000	-4.76%
Sale of Svc-Public Works (Dev. & Permits)	117,307	0	180,000	100.00%
Sale of Svc-Public Works	195,167	212,500	203,130	-4.41%
Waste Recycling Service Charge (Solid Waste)	2,258,771	2,394,000	0	-100.00%
Local Developers Contribution-Permits	18,061	0	0	0.00%

GENERAL FUND

FUND 100 REVENUES

Note: Solid Waste revenues have been moved from Waste Management Fund (215) to General Fund 100)

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
Local Developers Contribution-PW	295,951	0	0	0.00%
Recreation-Vending Mach Comm	614	1,100	0	-100.00%
Library Fees & Fines	262,737	275,000	349,440	27.07%
Library Delinquent Fees/Fines	23,387	9,000	12,950	43.89%
Library Delinq Replacemt Fees	21,368	20,000	29,270	46.35%
Library Lost Book Fees	16,552	14,877	16,080	8.09%
Library Non-Res Card Fees	8,798	12,500	13,940	11.52%
Library Copy Charges	53,622	54,000	0	-100.00%
Sale of Publications	61	500	0	-100.00%
Zoning Plan Review Fees	17,157	14,810	15,000	1.28%
Zoning Certifications	3,350	3,300	3,300	0.00%
Lot Processing Fee	32,110	30,000	50,000	66.67%
Building Plan Review Fees	58,076	60,000	50,000	-16.67%
Technology Fees - Inspections	63,980	61,000	61,000	0.00%
EGOV Subscription Revenue	23,331	22,000	26,690	21.32%
Environment Site Assess Fees	11,900	23,100	13,500	-41.56%
Wage Assignment Fees	7,511	8,100	7,500	-7.41%
Returned Check Fees	21,987	26,000	19,500	-25.00%
Cr Card Fees-Discover	(1,177)	0	0	0.00%
Cr Card Fees-Official Pay	1,618	0	0	0.00%
Admin Fee-Dup Receipts	30,564	17,600	20,120	14.32%
Admin Fee-Delq Tax Collect	633,629	565,100	592,500	4.85%
Admin Fee-Erroneous Assmt (Interest Refunds)	(10,755)	0	17,490	100.00%
Admin Fee-Legal	2,979	2,000	2,300	15.00%
FOIA	1,664	1,400	0	-100.00%
Passport Application Fee	4,800	0	6,500	100.00%
Passport Application Fee	19,010	16,000	16,000	0.00%
DMV Hold Fees-Admin Fee	134,885	125,000	129,000	3.20%
Admin Fee-Other	40,000	0	0	0.00%
Custodial Svcs Pks & Rec	122,561	163,200	50,000	-69.36%
Penalties-Non-taxes	3,975	4,880	6,000	22.95%
Legal Service Fees	2,765	14,000	11,470	-18.07%
Charges for Services	\$ 11,664,106	\$ 11,312,813	\$ 9,279,210	-17.98%
Miscellaneous Revenue				
Expenditure Refunds (Vet)	\$ 2,165	\$ 4,437	\$ 1,960	-55.83%
Expenditure Refunds Other	380	0	0	0.00%
Primary Fees	(9,670)	0	0	0.00%
Sale of Salvage and Surplus	5,390	0	0	0.00%
Miscellaneous Local Revenues	(32,633)	0	0	0.00%
Settlement - City Attorney	13,064	0	0	0.00%
Sale of Refuse Container PbWks	14,495	0	0	0.00%
Sale of Refuse Containers PW (Solid Waste)	3,535	30,000	5,000	-83.33%
Sale of Recycling Bins (Solid Waste)	4,506	60,500	5,000	-91.74%

GENERAL FUND

FUND 100 REVENUES

Note: Solid Waste revenues have been moved from Waste Management Fund (215) to General Fund 100)

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
Claims Reimb Public Works	360,897	25,000	25,000	0.00%
Sale of Svc	1,804	0	0	0.00%
Sale of Srv - CIB Support (HRIS)	192,178	215,803	216,000	0.09%
Cash Short/Over	87	0	0	0.00%
Miscellaneous Revenue	\$ 556,199	\$ 335,740	\$ 252,960	-24.66%
<u>Recovered Costs</u>				
Rec/Reb-Ins Claims Collected	\$ 189,007	\$ 0	\$ 0	0.00%
Rec/Reb-VA Dept of Taxation	333	0	320	100.00%
Rec/Reb-P/Y Expenditures	32,272	0	0	0.00%
Rec/Reb-Other	205,775	0	0	0.00%
Rec/Reb-Jury	1,115	0	0	0.00%
Rec/Reb-Travel Settlement	(8)	0	0	0.00%
Recovered Costs	\$ 428,493	\$ 0	\$ 320	100.00%
Revenue From Local Sources	\$ 427,656,515	\$ 405,518,720	\$ 408,606,118	0.76%
<u>Noncategorical Aid From the Commonwealth</u>				
Rolling Stock Taxes	\$ 153,838	\$ 155,000	\$ 150,000	-3.23%
Taxes-Sales Mobile Homes	37,356	40,000	40,000	0.00%
Grantors Tax	616,860	550,000	575,000	4.55%
Indirect Costs	336,840	272,000	0	-100.00%
Taxes-Curr PPTRA	28,590,001	28,590,001	28,590,001	0.00%
Taxes-Auto Daily Rental	652,820	630,411	672,000	6.60%
Contra Rev -Local Aid to State	(1,221,535)	(1,221,535)	(1,450,890)	18.78%
State Noncategorical Aid	\$ 29,166,180	\$ 29,015,877	\$ 28,576,111	-1.52%
<u>Categorical Aid From the Commonwealth - Shared Expenses</u>				
Commonwealth Attorney	\$ 1,633,442	\$ 1,706,903	\$ 1,672,290	-2.03%
Sheriff	1,248,459	8,513,769	8,502,140	-0.14%
Commissioner of the Revenue	353,182	338,615	334,865	-1.11%
Treasurer	386,359	357,344	348,331	-2.52%
General Registrar	86,893	86,350	74,087	-14.20%
Circuit Court Clerk-Compensation Board	1,116,786	1,154,747	1,146,157	-0.74%
Circuit Court Clerk-Technology	0	0	100,000	100.00%
Agriculture	36,205	73,137	73,137	0.00%
State Aid Shared Expenses	\$ 4,861,325	\$ 12,230,865	\$ 12,251,007	0.16%

GENERAL FUND	FUND 100 REVENUES			
Note: Solid Waste revenues have been moved from Waste Management Fund (215) to General Fund 100)				
Resource Detail	FY 2009-10 Actual	FY 2010-11 Budget	FY 2011-12 Estimated	Change From Prior Year
<u>Categorical Aid From the Commonwealth - Other</u>				
Public Safety-Fire State Grant	\$ 13,011	\$ 0	\$ 0	0.00%
Public Safety-Police State (HB599)	6,606,738	6,606,738	6,299,897	-4.64%
Jail Prisoner Costs (LIDS)	2,419,264	1,971,971	1,961,566	-0.53%
Street Construction & Maint	27,540,748	27,540,925	28,646,089	4.01%
State Contribution - Health	18,392	0	0	0.00%
SPPRJ Home Health	0	1,000	0	-100.00%
Library Funds	200,823	176,738	174,660	-1.18%
State Recordation Taxes	1,132,694	983,000	1,000,000	1.73%
Jail Project Reimbursement	611,355	611,955	625,680	2.24%
Reimb for Emerg Exp-St	4,372	0	0	0.00%
	<hr/>	<hr/>	<hr/>	<hr/>
Other State Categorical Aid	\$ 38,547,398	\$ 37,892,327	\$ 38,707,892	2.15%
	<hr/>	<hr/>	<hr/>	<hr/>
Categorical Aid From The Commonwealth	\$ 43,408,723	\$ 50,123,192	\$ 50,958,899	1.67%
	<hr/>	<hr/>	<hr/>	<hr/>
Revenue From the Commonwealth	\$ 72,574,903	\$ 79,139,069	\$ 79,535,010	0.50%
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Federal Noncategorical Aid</u>				
Payment in Lieu of Tax (Forest Svc)	\$ 4,787	\$ 2,186	\$ 3,930	79.78%
Refuge Sharing Act	37,813	40,000	43,310	8.28%
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Federal Noncategorical Aid	\$ 42,600	\$ 42,186	\$ 47,240	11.98%
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<u>Federal Categorical Aid</u>				
Federal - ARRA Econ Stimulus	\$ 7,185,763	\$ 0	\$ 0	0.00%
Dug Enforcement-Fed OT Reimb	8,301	0	0	0.00%
Sheriff-SSI Incentive Pay	22,200	15,000	17,330	15.53%
Reimb for Emerg Exp-Fed-Fire	91,789	0	0	0.00%
Reimb for Emerg Exp-Fed-2009 Noreaster	19,026	0	0	0.00%
Crim Alien Asst Program	49,373	54,299	31,410	-42.15%
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Federal Categorical Aid	\$ 7,376,452	\$ 69,299	\$ 48,740	-29.67%
	<hr/>	<hr/>	<hr/>	<hr/>
Revenue From The Federal Government	\$ 7,419,052	\$ 111,485	\$ 95,980	-13.91%
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General Fund Revenues	\$ 507,650,470	\$ 484,769,274	\$ 488,237,108	0.72%

VIRGINIA PUBLIC ASSISTANCE

FUND 201 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 40,208	\$ 0	\$ 0	0.00%
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Use of Money and Property	\$ 40,208	\$ 0	\$ 0	0.00%
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<u>Charges for Services</u>				
Admin Fee-Other	\$ 6,205	\$ 4,500	\$ 4,500	0.00%
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Charges for Services	\$ 6,205	\$ 4,500	\$ 4,500	0.00%
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<u>Recovered Costs</u>				
Rec/Reb -PA Grant	\$ 1,590	\$ 0	\$ 0	0.00%
Rec/Reb - TANF	2,278	3,000	3,000	0.00%
Rec/Reb Other	28,754	2,500	2,500	0.00%
Rec/Reb	242	0	0	0.00%
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Recovered Costs	\$ 32,864	\$ 5,500	\$ 5,500	0.00%
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Categorical Aid From the Commonwealth - Other</u>				
Public Assistance-VA	\$ 5,724,067	\$ 6,227,991	\$ 5,903,550	-5.21%
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State Categorical Aid	\$ 5,724,067	\$ 6,227,991	\$ 5,903,550	-5.21%
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<u>Revenue from the Federal Government</u>				
Federal - ARRA Econ Stimulus	\$ 600,279	\$ 60,388	\$ 0	-100.00%
Public Welfare-Other Fed Grn	8,980,369	8,841,249	9,495,870	7.40%
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Revenue from the Federal Government	\$ 9,580,648	\$ 8,901,637	\$ 9,495,870	6.68%
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Virginia Public Assistance Fund	\$ 15,383,992	\$ 15,139,628	\$ 15,409,420	1.78%
	<hr/>	<hr/>	<hr/>	<hr/>

INTERAGENCY CONSORTIUM

FUND 203 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 27,626	\$ 0	\$ 0	0.00%
Use of Money and Property	\$ 27,626	\$ 0	\$ 0	0.00%
<u>Charges for Services</u>				
Parent Co-Pay	\$ 1,424	\$ 0	\$ 0	0.00%
Charges for Services	\$ 1,424	\$ 0	\$ 0	0.00%
<u>Recovered Costs</u>				
Rec/Reb-Other	\$ 18,520	\$ 0	\$ 0	0.00%
Rec/Reb-Jury	12	0	0	0.00%
Recovered Costs	\$ 18,532	\$ 0	\$ 0	0.00%
<u>Categorical Aid From the Commonwealth - Other</u>				
Pool Revenue-VA	\$ 2,323,279	\$ 1,616,925	\$ 1,961,000	21.28%
Public Welfare-Other St Grant	31,423	31,423	31,420	-0.01%
State Categorical Aid	\$ 2,354,702	\$ 1,648,348	\$ 1,992,420	20.87%
Interagency Consortium Fund	\$ 2,402,284	\$ 1,648,348	\$ 1,992,420	20.87%

FEE SUPPORTED ACTIVITIES FUND

FUND 204 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>License & Permit Fees</u>				
Fire Permit Fees	\$ 60,260	\$ 120,000	\$ 76,300	-36.42%
Fire Bulk Storage Fees	102,273	94,675	94,680	0.01%
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License & Permit Fees	\$ 162,533	\$ 214,675	\$ 170,980	-20.35%
<u>Fines & Forfeitures</u>				
Red Light Photo Enforcement Fine	\$ 0	\$ 797,895	\$ 631,750	-20.82%
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Fines & Forfeitures	\$ 0	\$ 797,895	\$ 631,750	-20.82%
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 9,201	\$ 0	\$ 0	0.00%
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Use of Money and Property	\$ 9,201	\$ 0	\$ 0	0.00%
<u>Charges for Services</u>				
Fire Inspection Fees	\$ 94,400	\$ 200,000	\$ 159,550	-20.23%
Weed Cutting Charges	60,849	0	0	0.00%
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Charges for Services	\$ 155,249	\$ 200,000	\$ 159,550	-20.23%
<u>Recovered Costs</u>				
Rec/Reb-Fire HEAT	\$ 13,030	\$ 20,000	\$ 5,000	-75.00%
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Recovered Costs	\$ 13,030	\$ 20,000	\$ 5,000	-75.00%
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Fee Supported Activities Fund	\$ 340,013	\$ 1,232,570	\$ 967,280	-21.52%

COMMUNITY SERVICES

FUND 205 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 53,638	\$ 0	\$ 0	0.00%
Clearing Fixed Asset Dispos	805	0	0	0.00%
Use of Money and Property	\$ 54,443	\$ 0	\$ 0	0.00%
<u>Charges for Services</u>				
MH Fees	\$ 2,190,243	\$ 2,184,926	\$ 2,306,030	5.54%
MR Fees (Intellectual Disability)	1,389,200	1,404,202	1,532,450	9.13%
SA Substance Abuse Fees	170,038	160,000	143,600	-10.25%
Charges for Services	\$ 3,749,481	\$ 3,749,128	\$ 3,982,080	6.21%
<u>Miscellaneous Revenue</u>				
Sale of Svc	\$ 183	\$ 0	\$ 0	0.00%
Miscellaneous Revenue	\$ 183	\$ 0	\$ 0	0.00%
<u>Recovered Costs</u>				
Rec/Reb-Other	\$ 14,283	\$ 0	\$ 0	0.00%
Rec/Reb-Jury	510	0	0	0.00%
Recovered Costs	\$ 14,793	\$ 0	\$ 0	0.00%
<u>Categorical Aid From the Commonwealth - Other</u>				
Mental Health Svcs-VA	\$ 5,750,076	\$ 5,974,368	\$ 5,963,480	-0.18%
Intellectual Disability Svcs-VA	501,580	497,051	493,020	-0.81%
Substance Abuse Svcs-VA	861,011	874,175	874,480	0.03%
Gen Govt-Other State Grants	0	56,692	68,260	20.40%
State Categorical Aid	\$ 7,112,667	\$ 7,402,286	\$ 7,399,240	-0.04%
<u>Revenue from the Federal Government</u>				
Mental Health Svcs-Fed	\$ 142,876	\$ 122,282	\$ 122,490	0.17%
Substance Abuse Svcs-Fed	795,685	763,092	763,090	0.00%
Part C Infant-Fed	270,520	270,520	193,510	-28.47%
Revenue from the Federal Government	\$ 1,209,081	\$ 1,155,894	\$ 1,079,090	-6.64%
Community Services Fund	\$ 12,140,648	\$ 12,307,308	\$ 12,460,410	1.24%

CHESAPEAKE CONFERENCE CENTER

FUND 206 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Other Local Taxes</u>				
Taxes-Sales Motel Rooms	\$ 518,410	\$ 510,000	\$ 553,500	8.53%
Taxes-Lodging Flat	783,805	725,000	907,760	25.21%
Taxes-Restaurant-Food	1,861,635	1,830,000	1,925,500	5.22%
<hr/>				
Other Local Taxes	\$ 3,163,850	\$ 3,065,000	\$ 3,386,760	10.50%
<hr/>				
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 15,997	\$ 0	\$ 0	0.00%
Rent-Conference Center	229,518	275,000	240,000	-12.73%
<hr/>				
Use of Money & Property	\$ 245,516	\$ 275,000	\$ 240,000	-12.73%
<hr/>				
<u>Charges for Services</u>				
Sale of Svc-Conference Center	\$ 149,506	\$ 175,000	\$ 175,000	0.00%
Convention and Tourism	1,330	0	0	0.00%
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Charges for Services	\$ 150,836	\$ 175,000	\$ 175,000	0.00%
<hr/>				
<u>Miscellaneous Revenue</u>				
Miscellaneous Local Revenues	\$ 40	\$ 0	\$ 0	0.00%
Conf Center Service Fees	286,988	350,000	290,000	-17.14%
Admission Fees	10,649	20,000	15,000	-25.00%
Sale of Food	1,279,818	1,400,000	1,400,000	0.00%
Sale of Beverages	92,865	125,750	125,000	-0.60%
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Miscellaneous Revenue	\$ 1,670,359	\$ 1,895,750	\$ 1,830,000	-3.47%
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<u>Recovered Costs</u>				
Rec/Reb-Other (Conv. Ctr)	\$ 14,815	\$ 10,000	\$ 15,000	50.00%
Rec/Reb-Other (Tourism)	881	0	0	0.00%
Rec/Reb-Jury (Tourism)	90	0	0	0.00%
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Recovered Costs	\$ 15,786	\$ 10,000	\$ 15,000	50.00%
<hr/>				
Chesapeake Conference Center Fund	\$ 5,246,346	\$ 5,420,750	\$ 5,646,760	4.17%

E-911 OPERATIONS FUND

FUND 207 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Other Local Taxes</u>				
Taxes-Communications Sales Tax	\$ 0	\$ 4,950,691	\$ 5,043,468	1.87%
** Note: Committed revenues are pledged for use in specific special revenue funds by City				
Other Local Taxes	<u>\$ 0</u>	<u>\$ 4,950,691</u>	<u>\$ 5,043,468</u>	<u>1.87%</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 40,610	\$ 0	\$ 0	0.00%
Use of Money and Property	<u>\$ 40,610</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0.00%</u>
<u>Recovered Costs</u>				
Rec/Reb-Other	\$ 30	\$ 0	\$ 0	0.00%
Recovered Costs	<u>\$ 30</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0.00%</u>
<u>Categorical Aid From the Commonwealth - Other</u>				
Wireless E-911 Service Board	\$ 1,394,180	\$ 850,000	\$ 1,261,000	48.35%
State Categorical Aid	<u>\$ 1,394,180</u>	<u>\$ 850,000</u>	<u>\$ 1,261,000</u>	<u>48.35%</u>
E-911 Operations Fund	<u>\$ 1,434,820</u>	<u>\$ 5,800,691</u>	<u>\$ 6,304,468</u>	<u>8.68%</u>

CHESAPEAKE JUVENILE SERVICES

FUND 208 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 9,991	\$ 0	\$ 0	0.00%
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Use of Money and Property	<u>\$ 9,991</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0.00%</u>
<u>Charges for Services</u>				
Telephone Commissions	\$ 10,890	\$ 9,500	\$ 9,500	0.00%
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Charges for Services	<u>\$ 10,890</u>	<u>\$ 9,500</u>	<u>\$ 9,500</u>	<u>0.00%</u>
<u>Recovered Costs</u>				
Rec/Reb-Jt Cost-Juv Home	\$ 1,459,200	\$ 1,733,750	\$ 1,387,000	-20.00%
Rec/Reb-Other	956	0	0	0.00%
Rec/Reb-Jury	60	0	0	0.00%
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Recovered Costs	<u>\$ 1,460,216</u>	<u>\$ 1,733,750</u>	<u>\$ 1,387,000</u>	<u>-20.00%</u>
<u>Categorical Aid From the Commonwealth - Other</u>				
Juvenile Detention Home	\$ 2,095,520	\$ 1,965,792	\$ 2,085,680	6.10%
	<hr/>	<hr/>	<hr/>	<hr/>
Other State Categorical Aid	<u>\$ 2,095,520</u>	<u>\$ 1,965,792</u>	<u>\$ 2,085,680</u>	<u>6.10%</u>
Juvenile Services Fund	<u>\$ 3,576,618</u>	<u>\$ 3,709,042</u>	<u>\$ 3,482,180</u>	<u>-6.12%</u>

TAX INCREMENT FINANCING FUND-GREENBRIER

FUND 209 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>General Property Taxes</u>				
Taxes-Curr Real Prop	\$ 5,475,641	\$ 5,346,231	\$ 4,241,940	-20.66%
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General Property taxes	\$ 5,475,641	\$ 5,346,231	\$ 4,241,940	-20.66%
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 75,557	\$ 0	\$ 0	0.00%
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Use of Money and Property	\$ 75,557	\$ 0	\$ 0	0.00%
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TIF Fund	\$ 5,551,198	\$ 5,346,231	\$ 4,241,940	-20.66%

TAX INCREMENT FINANCING FUND-SOUTH NORFOLK

FUND 212 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>General Property Taxes</u>				
Taxes-Curr Real Prop	\$ 4,720,527	\$ 4,590,771	\$ 3,769,060	-17.90%
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General Property taxes	\$ 4,720,527	\$ 4,590,771	\$ 3,769,060	-17.90%
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 77,496	\$ 0	\$ 0	0.00%
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Use of Money and Property	\$ 77,496	\$ 0	\$ 0	0.00%
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TIF Fund	\$ 4,798,023	\$ 4,590,771	\$ 3,769,060	-17.90%

OPEN SPACE & AGRICULTURAL PRESERVATION

FUND 210 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>General Property Taxes</u>				
Taxes-Curr Real Prop	\$ 0	\$ 271,284	\$ 271,284	0.00%
** Note: Committed revenues are pledged for use in specific special revenue funds by City				
General Property Taxes	<u>\$ 0</u>	<u>\$ 271,284</u>	<u>\$ 271,284</u>	<u>0.00%</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 10,174	\$ 0	\$ 0	0.00%
Net Inc/(Decr) in FV of Invest	72,656	0	0	0.00%
Use of Money and Property	<u>\$ 82,830</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0.00%</u>
<u>Revenue from the Federal Government</u>				
Federal - U.S. Navy	\$ 39,250	\$ 0	\$ 0	0.00%
Miscellaneous Revenue	<u>\$ 39,250</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0.00%</u>
Open Space & Agricultural Preservation Fund	<u>\$ 122,080</u>	<u>\$ 271,284</u>	<u>\$ 271,284</u>	<u>0.00%</u>

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

FUND 213 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 8,398	\$ 0	\$ 0	0.00%
Rent- P&R Concessions	3,595	0	1,800	100.00%
Rent-Athletic Fields	9,792	17,436	16,810	-3.59%
Rent-Ches City Park	19,145	37,518	37,520	0.01%
Rent-Park Shelters	16,025	18,100	18,100	0.00%
Rent-NWRP Fees	12,165	22,588	22,590	0.01%
Rent-NWRP Home	0	0	0	0.00%
Rent-Other Recreational	40	0	0	0.00%
Rent-Other Recreational	22,893	0	31,170	100.00%
Rent-Campsites	65,738	53,856	53,860	0.01%
Rent-Cabins	8,386	9,010	9,010	0.00%
Rent-Park Land	8,116	5,100	5,100	0.00%
Rent-Community Centers	113,585	113,500	121,500	7.05%
Rent-Civic Facilities	1,618	1,020	5,000	390.20%
Rent-Showmobile	6,350	7,275	7,280	0.07%
Parking Fees	7,912	7,912	7,910	-0.03%
	<hr/>	<hr/>	<hr/>	<hr/>
Use of Money & Property	\$ 303,757	\$ 293,315	\$ 337,650	15.12%
<u>Charges for Services</u>				
Recreation-Franchise Fees	\$ 104,447	\$ 108,175	\$ 99,780	-7.76%
Recreation-Vending Mach Comm	1,429	6,700	6,700	0.00%
Recreation-Fees-Athletic Recreation	232,650	0	212,720	100.00%
Recreation-Fees-Community Cntrs	0	0	0	0.00%
Recreation-Fees-Leisure	232,216	566,266	271,540	-52.05%
Recreation-Fees-Maint-Parks	0	0	0	0.00%
Recreation-Fees-Park Operations	37,036	0	30,520	100.00%
Recreation-Fees-Senior/Therapeutic	23,228	0	51,440	100.00%
Recreation-ID Cards-Community Cntrs	86,831	70,500	85,350	21.06%
Membership Dues-Chesapeake Museum	30	100	0	-100.00%
Gift Shop Sales-Chesapeake Museum	150	600	0	-100.00%
Art Sales Commissions-Chesapeake Museum	955	800	0	-100.00%
Art Class Fee-Chesapeake Museum	0	1,400	0	-100.00%
	<hr/>	<hr/>	<hr/>	<hr/>
Charges for Services	\$ 718,972	\$ 754,541	\$ 758,050	0.47%
<u>Miscellaneous Revenue</u>				
Sale of Recreational Services	\$ 93	\$ 0	\$ 0	0.00%
Sale of Food	7,576	6,608	6,610	0.03%
Sale of Beverages	7,082	6,664	6,660	-0.06%
Sale of General Merchandise	3,920	1,689	6,690	296.09%
Dog Park Memberships	0	5,000	0	-100.00%

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

FUND 213 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
Sale of Recreation Merchandise-Athletic	59,641	63,286	54,800	-13.41%
Sale of Recreation Merchandise-Leisure	1,949	0	4,910	100.00%
Sale of Recreation Merchandise-Therapeutic	2,176	0	0	0.00%
Special Event Revenue-Community Cntrs	11,443	24,580	21,550	-12.33%
Special Event Revenue-Other-Other	14,660	31,165	0	-100.00%
Stay and Play Revenue	231,283	271,800	261,300	-3.86%
Cash Short/Over	0	0	0	0.00%
Miscellaneous Revenue	\$ 339,822	\$ 410,792	\$ 362,520	-11.75%
<u>Recovered Costs</u>				
Rec/Reb-Ins Claims Collected	\$ 0	\$ 0	\$ 0	0.00%
Rec/Reb-P/Y Expenditures	0	0	0	0.00%
Recoveries & Rebates-Other	0	0	0	0.00%
Rec/Reb-Parks	10,209	0	0	0.00%
Rec/Reb-Jury	150	0	0	0.00%
Rec/Reb-Travel Settlement	0	0	0	0.00%
Recovered Costs	\$ 10,359	\$ 0	\$ 0	0.00%
Parks & Recreation Fund	\$ 1,372,910	\$ 1,458,648	\$ 1,458,220	-0.03%

GRANTS

FUND 228 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Charges for Services</u>				
Service Charges	\$ 33,000	\$ 45,744	\$ 33,000	-27.86%
Charges for Services	\$ 33,000	\$ 45,744	\$ 33,000	-27.86%
<u>Miscellaneous Revenue</u>				
Local Miscellaneous	\$ 270,000	\$ 370,000	\$ 270,000	-27.03%
Miscellaneous Revenue	\$ 270,000	\$ 370,000	\$ 270,000	-27.03%
<u>Revenue from the Commonwealth-Categorical Aid</u>				
Other State Grants	\$ 1,886,102	\$ 2,196,321	\$ 2,055,221	-6.42%
State Categorical Aid	\$ 1,886,102	\$ 2,196,321	\$ 2,055,221	-6.42%
<u>Revenue from the Federal Government</u>				
Federal Grants	\$ 234,086	\$ 288,657	\$ 262,122	-9.19%
Revenue from the Federal Government	\$ 234,086	\$ 288,657	\$ 262,122	-9.19%
Grants Fund	\$ 2,423,188	\$ 2,900,722	\$ 2,620,343	-9.67%

CITY-WIDE DEBT FUND

FUND 401 REVENUE

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 543,800	\$ 497,796	\$ 200,000	-59.82%
Net Inc/(Decr) in FV of Invest	80,841	0	0	0.00%
Rent-Human Services Bldg	115,765	115,765	54,889	-52.59%
	<hr/>	<hr/>	<hr/>	<hr/>
Use of Money and Property	\$ 740,406	\$ 613,561	\$ 254,889	-58.46%
<u>Miscellaneous Revenue</u>				
Miscellaneous Revenue	\$ 0	\$ 646,576	\$ 0	-100.00%
	<hr/>	<hr/>	<hr/>	<hr/>
Miscellaneous Revenue	\$ 0	\$ 646,576	\$ 0	-100.00%
<u>Categorical Aid From the Commonwealth - Other</u>				
Jail Project Reimbursement	\$ 221,933	\$ 216,439	\$ 216,439	0.00%
	<hr/>	<hr/>	<hr/>	<hr/>
State Categorical Aid	\$ 221,933	\$ 216,439	\$ 216,439	0.00%
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City-Wide Debt Fund	\$ 962,339	\$ 1,476,576	\$ 471,328	-68.08%

UTILITIES REVENUE

FUND 510 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest	\$ 452,663	\$ 0	\$ 0	0.00%
Net Inc/(Decr) in FV of Invest	102,780	0	0	0.00%
Interest-Customer Payments	27,703	10,000	10,000	0.00%
Rent-Fire Hydrant	1,149,540	1,165,640	1,165,640	0.00%
	<hr/>	<hr/>	<hr/>	<hr/>
Money & Property	\$ 1,732,686	\$ 1,175,640	\$ 1,175,640	0.00%
<u>Charges for Services</u>				
Sale of Svc-Public Info	\$ 1,040	\$ 0	\$ 0	0.00%
Eng/Adm/Inspec	11,030	10,000	10,000	0.00%
Sewer Connect Fees	1,435,321	1,450,000	1,125,000	-22.41%
Pro Rata Sewer Conn Fee Reimb	(722,740)	0	0	0.00%
Cost Part Sewer Connection Fee	20,800	0	0	0.00%
Cost Part Sewer Assesment Fee	0	0	56,420	100.00%
Water Connection Fees	1,689,290	1,650,000	1,165,000	-29.39%
Pro Rata Water Conn Fee Reimb	(250,134)	0	0	0.00%
Cost Part Water Connection Fee	10,400	0	0	0.00%
Cost Part Water Assesment Fee	0	0	29,770	100.00%
Water Billings	32,513,683	33,500,000	32,800,000	-2.09%
Reconnection Charges	41,570	50,000	50,000	0.00%
Laboratory Fees	1,330	0	0	0.00%
Account Entry Fees	79,307	80,000	80,000	0.00%
Sewer Service Charges	17,434,725	18,800,000	20,100,000	6.91%
Pro Rata Contributions	76,474	0	0	0.00%
Miscellaneous Water Revenue	7,779	0	0	0.00%
Penalties-Non-taxes	301,216	90,000	90,000	0.00%
	<hr/>	<hr/>	<hr/>	<hr/>
Charges for Services	\$ 52,651,091	\$ 55,630,000	\$ 55,506,190	-0.22%
<u>Miscellaneous Revenue</u>				
Sale of Salvage and Surplus	\$ (5,807)	\$ 5,000	\$ 5,000	0.00%
Sale of Svc	49,417	45,000	45,000	0.00%
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Miscellaneous Revenue	\$ 43,611	\$ 50,000	\$ 50,000	0.00%
<u>Recovered Costs</u>				
Rec/Reb-Other	\$ 21	\$ 500	\$ 500	0.00%
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Recovered Costs	\$ 21	\$ 500	\$ 500	0.00%

UTILITIES REVENUE

FUND 510 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Federal Aid</u>				
Federal- ARRA BABond Int Reimb	\$ 126,938	\$ 0	\$ 652,820	100.00%
Recovered Costs	<u>\$ 126,938</u>	<u>\$ 0</u>	<u>\$ 652,820</u>	<u>100.00%</u>
Utility Revenue Fund	<u>\$ 54,554,347</u>	<u>\$ 56,856,140</u>	<u>\$ 57,385,150</u>	<u>0.93%</u>

UTILITIES OPERATIONS AND CAPITAL FUNDS

FUNDS 501-509 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Local Revenues</u>				
Use of Money and Property	230,685	593,000	593,000	0.00%
Charges for Services	0	0	0	0.00%
Miscellaneous Revenue	0	0	0	0.00%
Recovered Costs	1,616	0	0	0.00%
Total Local Revenues	<u>\$ 232,301</u>	<u>\$ 593,000</u>	<u>\$ 593,000</u>	<u>0.00%</u>
<u>State Revenues</u>				
Other Categorical Aid	0	0	0	0.00%
Total State Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0.00%</u>
Utilities Operations and Capital Funds	<u>\$ 232,301</u>	<u>\$ 593,000</u>	<u>\$ 593,000</u>	<u>0.00%</u>

STORMWATER MANAGEMENT OPERATIONS

FUND 520 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 243,784	\$ 250,000	\$ 250,000	0.00%
Net Inc/(Decr) in FV of Invest	8,985	0	0	0.00%
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Use of Money and Property	\$ 252,770	\$ 250,000	\$ 250,000	0.00%
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<u>Charges for Services</u>				
Stormwater Fees	\$ 14,183,757	\$ 14,171,471	\$ 14,638,550	3.30%
Sale of Svc-Public Works	9,996	10,000	20,000	100.00%
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Charges for Services	\$ 14,193,753	\$ 14,181,471	\$ 14,658,550	3.36%
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Stormwater Mgmt. Operations Fund	\$ 14,446,522	\$ 14,431,471	\$ 14,908,550	3.31%

CHESAPEAKE EXPRESSWAY

FUND 525 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ (1,413)	\$ 175,000	\$ 10,000	-94.29%
Net Inc/(Decr) in FV of Invest	(15,366)	0	0	0.00%
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Use of Money & Property	\$ (16,779)	\$ 175,000	\$ 10,000	-94.29%
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<u>Charges for Services</u>				
Tolls-Cash	\$ 3,962,763	\$ 3,829,840	\$ 5,763,774	50.50%
Tolls-Discout Tickets	437,377	417,233	426,571	2.24%
Tolls-Electronic Collection	2,660,137	2,801,207	3,759,679	34.22%
Tolls-Unpaid Tolls	1,896	1,308	2,007	53.44%
Tolls-Violation Enforcement	24,192	24,263	27,003	11.29%
Admin Fee-Other	11,117	10,278	12,000	16.75%
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Charges for Services	\$ 7,097,481	\$ 7,084,129	\$ 9,991,034	41.03%
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Chesapeake Expressway Fund	\$ 7,080,701	\$ 7,259,129	\$ 10,001,034	37.77%

JORDAN BRIDGE

FUND 530 REVENUES

**Jordon Bridge ceased operations in 2008-09
 and has been replaced by a private operation**
Resource Detail

	FY 2009-10 Actual	FY 2010-11 Budget	FY 2011-12 Estimated	Change From Prior Year
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 1,268	\$ 0	\$ 0	0.00%
	<hr/>	<hr/>	<hr/>	<hr/>
Use of Money & Property	\$ 1,268	\$ 0	\$ 0	0.00%
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Jordan Bridge Fund	\$ 1,268	\$ 0	\$ 0	0.00%
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CENTRAL FLEET MANAGEMENT

FUND 601 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 64,579	\$ 0	\$ 0	0.00%
Gain on Disposal of Fixed Assets-Ops	53,666	0	0	0.00%
Gain on Disposal of Fixed Assets-Capital	29,868	0	150,000	100.00%
	<hr/>	<hr/>	<hr/>	<hr/>
Use of Money and Property	\$ 148,113	\$ 0	\$ 150,000	100.00%
<u>Charges for Services</u>				
Sale of Svc- Sheriff	\$ 3,986	\$ 0	\$ 0	0.00%
Sale of Svc Sheriff Mowing	80,969	0	93,891	100.00%
	<hr/>	<hr/>	<hr/>	<hr/>
Charges for Services	\$ 84,955	\$ 0	\$ 93,891	100.00%
<u>Miscellaneous Revenue</u>				
City Garage-Sales Gasoline	\$ 0	\$ 1,180,657	\$ 0	-100.00%
City Garage-Sales Labor	13,232,011	12,349,470	12,084,805	-2.14%
City Garage - Sales Outside	1,044,030	500,000	1,200,000	140.00%
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Miscellaneous Revenue	\$ 14,276,041	\$ 14,030,127	\$ 13,284,805	-5.31%
<u>Recovered Costs</u>				
Rec/Reb-Ins Claims Collected	\$ 4,040	\$ 0	\$ 0	0.00%
Rec/Reb-Other	36,607	5,000	5,000	0.00%
Rec/Reb-Jury	30	0	0	0.00%
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Recovered Costs	\$ 40,677	\$ 5,000	\$ 5,000	0.00%
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Central Fleet Management Fund	\$ 14,549,786	\$ 14,035,127	\$ 13,533,696	-3.57%

INFORMATION TECHNOLOGY

FUND 603 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 30,057	\$ 0	\$ 0	0.00%
Rent-General Property	157,741	132,200	132,000	-0.15%
Gain on Disposal of Fixed Assets-IT	1,196	0	0	0.00%
Gain on Disposal of Fixed Assets-CO	1,196	0	0	0.00%
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Use of Money and Property	\$ 190,190	\$ 132,200	\$ 132,000	-0.15%
<u>Miscellaneous Revenue</u>				
IT Charges-Comp Svcs	\$ 8,816,134	\$ 8,216,189	\$ 8,244,594	0.35%
IT Charges- GIS	490	0	0	0.00%
IT Charges - Outside Agencies	1,034,393	624,005	584,402	-6.35%
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Miscellaneous Revenue	\$ 9,851,017	\$ 8,840,194	\$ 8,828,996	-0.13%
<u>Recovered Costs</u>				
Rec/Reb-Other	\$ 5,755	\$ 0	\$ 0	0.00%
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Recovered Costs	\$ 5,755	\$ 0	\$ 0	0.00%
	<hr/>	<hr/>	<hr/>	<hr/>
Information Technology Fund	\$ 10,046,962	\$ 8,972,394	\$ 8,960,996	-0.13%

SELF INSURANCE

FUND 606 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 148,505	\$ 0	\$ 0	0.00%
Net Inc/(Decr) in FV of Invest	27,834	0	0	0.00%
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Use of Money and Property	\$ 176,339	\$ 0	\$ 0	0.00%
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<u>Miscellaneous Revenue</u>				
Risk Mgmt Charges	\$ 3,666,882	\$ 4,944,733	\$ 3,948,156	-20.15%
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Miscellaneous Revenue	\$ 3,666,882	\$ 4,944,733	\$ 3,948,156	-20.15%
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<u>Recovered Costs</u>				
Rec/Reb-Ins Claims Collected	\$ 301,672	\$ 0	\$ 0	0.00%
Rec/Reb-Other	137	0	0	0.00%
Rec/Reb-GL & Auto Claims Ded	94,841	0	0	0.00%
Reimb for Medical Claims	2,666,473	0	2,649,541	100.00%
Reimb for Indemnity Claims	599,153	0	641,506	100.00%
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Recovered Costs	\$ 3,662,276	\$ 0	\$ 3,291,047	100.00%
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Self Insurance Fund	\$ 7,505,497	\$ 4,944,733	\$ 7,239,203	46.40%

MOSQUITO CONTROL

FUND 800 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>General Property Taxes</u>				
Taxes-Curr Real Prop	\$ 2,444,629	\$ 2,254,210	\$ 2,282,080	1.24%
Taxes-Curr PubSvcCorp	103,646	100,000	104,900	4.90%
Taxes-Curr Pers Prop	1,372,750	1,287,000	1,430,340	11.14%
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General Property Taxes	\$ 3,921,025	\$ 3,641,210	\$ 3,817,320	4.84%
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 60,539	\$ 0	\$ 0	0.00%
Gain on Disposal of Fixed Assets	8,020	0	0	0.00%
Clearing Fixed Asset Disposal	4,510	0	0	0.00%
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Use of Money & Property	\$ 73,069	\$ 0	\$ 0	0.00%
<u>Miscellaneous</u>				
Donations-Local	50,224	0	0	0.00%
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Miscellaneous	\$ 50,224	\$ 0	\$ 0	0.00%
<u>Recovered Costs</u>				
Rec/Reb-Ins Claims Collected	\$ 1,760	\$ 0	\$ 0	0.00%
Rec/Reb-Other	572	0	0	0.00%
Rec/Reb-Jury	40	0	0	0.00%
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Recovered Costs	\$ 2,372	\$ 0	\$ 0	0.00%
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Mosquito Control Fund	\$ 4,046,689	\$ 3,641,210	\$ 3,817,320	4.84%

SCHOOL OPERATING FUND

FUND 900 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Rental Of Gen Property	\$ 1,057,766	\$ 1,294,000	\$ 1,294,000	0.00%
Use of Money and Property	\$ 1,057,766	\$ 1,294,000	\$ 1,294,000	0.00%
<u>Charges for Services</u>				
Tuition Adult Education	\$ 110,882	\$ 163,000	\$ 163,000	0.00%
Tuition Summer School	140,110	395,800	395,800	0.00%
Tuition Driver Ed	289,605	362,120	362,120	0.00%
School Tuitions & Fees	286,343	30,000	30,000	0.00%
Transportation Fees	31,307	0	0	0.00%
Charges for Services	\$ 858,247	\$ 950,920	\$ 950,920	0.00%
<u>Miscellaneous Revenue</u>				
Sales Of Service & Supplies	\$ 3,436	\$ 3,000	\$ 3,000	0.00%
Printing Services	184,334	198,000	198,000	0.00%
Sale Of Equipment	14,610	30,000	30,000	0.00%
Recoveries & Rebates	1,251,513	505,000	558,135	10.52%
Insurance Claims	47,367	40,000	40,000	0.00%
Miscellaneous Revenue	\$ 1,501,260	\$ 776,000	\$ 829,135	6.85%
Local Revenues	\$ 3,417,273	\$ 3,020,920	\$ 3,074,055	1.76%
<u>Revenue from the Commonwealth - Categorical Aid</u>				
Sales Tax State	\$ 36,321,392	\$ 36,554,242	\$ 39,383,744	7.74%
Basic Aid	111,070,395	100,353,029	103,048,553	2.69%
Special Education	23,956,633	24,310,205	23,544,316	-3.15%
Gifted & Talented	1,219,499	1,138,785	1,133,012	-0.51%
Remedial Services	1,842,798	1,720,830	1,712,107	-0.51%
Remedial Summer	1,373,923	1,277,725	1,102,333	-13.73%
Textbooks	1,465,394	1,329,594	1,021,221	-23.19%
Vocational Education	3,283,555	3,200,488	3,222,018	0.67%
FICA Contribution Reimb	7,018,891	6,579,644	6,546,292	-0.51%
Reading Intervention	500,760	464,629	413,004	-11.11%
VRS Contribution Reimb	6,774,992	3,897,174	5,942,019	52.47%
State Lottery Proceeds	3,128,691	0	0	0.00%
Group Life Contribution Reimb	189,700	253,063	251,780	-0.51%
At Risk	948,592	1,067,076	1,063,944	-0.29%
Class Size	2,211,224	1,994,520	2,053,191	2.94%

SCHOOL OPERATING FUND

FUND 900 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
English Second Language	362,650	327,355	393,273	20.14%
SOL Algebra Readiness	262,391	262,663	262,663	0.00%
Miscellaneous State	26,512	0	0	0.00%
Mentor Teacher Program	11,123	17,506	17,506	0.00%
Additional Operating Support	0	0	3,262,664	100.00%
Composite Index Hold Harmless	0	11,086,597	1,899,111	-82.87%
<hr/>				
State Categorical Aid	<u>\$ 201,969,115</u>	<u>\$ 195,835,125</u>	<u>\$ 196,272,751</u>	<u>0.22%</u>
<u>Revenue from the Federal Government</u>				
Forest Reserve	3,000	600	600	0.00%
Public Law 874	3,688,254	3,000,000	3,000,000	0.00%
Miscellaneous Federal	30,149	0	0	0.00%
<hr/>				
Revenue from the Federal Government	<u>\$ 3,721,403</u>	<u>\$ 3,000,600</u>	<u>\$ 3,000,600</u>	<u>0.00%</u>
School Operating Fund	<u>\$ 209,107,791</u>	<u>\$ 201,856,645</u>	<u>\$ 202,347,406</u>	<u>0.24%</u>

SCHOOL GRANTS FUND

FUND 928 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Miscellaneous Revenue</u>				
Fine Arts Commission Local	\$ 6,500	\$ 6,000	\$ 1,000	-83.33%
Life Skills Grant-University of Colorado	0	0	6,000	100.00%
Sea World Environmental Grant	0	8,364	8,433	0.82%
Special Needs Sibling Workshops	0	0	1,000	100.00%
Miscellaneous Revenue	\$ 6,500	\$ 14,364	\$ 16,433	14.40%
<u>Revenue from the Commonwealth - Categorical Aid</u>				
Chesapeake Juvenile Svcs Education Program	\$ 1,524,916	\$ 1,530,741	\$ 1,564,881	2.23%
ISAEP	47,152	47,152	47,152	0.00%
At Risk Four Yr Olds	1,272,240	1,074,354	1,191,984	10.95%
Correctional Center Spec Ed Services	103,133	103,133	96,022	-6.89%
Technology Grant	1,272,000	1,464,000	1,794,000	22.54%
Middle School Teacher Corps.	0	20,000	30,000	50.00%
Race to GED	75,000	75,000	75,000	0.00%
Learn & Serve (Moved to federal)	0	0	0	0.00%
Expanded GED	10,000	9,400	10,000	6.38%
General Adult Education	36,681	31,439	26,200	-16.66%
Project Lead The Way	50,000	0	0	0.00%
Misc Categorical	6,022,000	6,000,000	6,000,000	0.00%
State Categorical Aid	\$ 10,413,122	\$ 10,355,219	\$ 10,835,239	4.64%
<u>Revenue from the Federal Government</u>				
WFIA 1998 (Adult Basic Education)	\$ 202,679	\$ 202,000	\$ 207,316	2.63%
WFIA 1998 (ABE Transition Specialist)	\$ 0	\$ 0	\$ 87,500	100.00%
NCLBA Title I-Distinguished Schools (Treakle Elen)	\$ 0	\$ 0	\$ 7,726	100.00%
NCLBA Title I-A (Reading & Math Improvement)	\$ 5,303,737	\$ 5,938,004	\$ 6,656,422	12.10%
NCLBA Title III (Limtd English Proficiency)	\$ 95,882	\$ 89,990	\$ 121,240	34.73%
CPVTA 1998 (Carl Perkins)	\$ 438,993	\$ 502,180	\$ 499,960	-0.44%
NCLBA Title IV-A (Drug Free Schools)	\$ 128,289	\$ 43,668	\$ 20,000	-54.20%
NCLB Title II-D (Staff Development)	\$ 10,035	\$ 8,009	\$ 10,037	25.32%
IDEIA Title VI-B (Parent Resource Awareness)	\$ 0	\$ 0	\$ 1,000	100.00%
IDEIA Title VI-B (Speech-Language Incentive)	\$ 0	\$ 0	\$ 9,000	100.00%
NCLBA Title II-A (Classroom Teachers Grant)	\$ 1,414,889	\$ 1,989,555	\$ 1,907,789	-4.11%
NCLBA Title II-A (Training)	\$ 58,596	\$ 75,150	\$ 83,843	11.57%
NCLBA Title I-D (Remedial Teacher Grant)	\$ 86,800	\$ 17,000	\$ 6,500	-61.76%

SCHOOL GRANTS FUND

FUND 928 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
NCLB Title II-D (Technology Equipment)	\$ 30,104	\$ 52,347	\$ 1,000	-98.09%
IDEIA Title IV-B §611 (Special Education)	\$ 10,018,422	\$ 12,386,920	\$ 14,681,385	18.52%
IDEIA Title IV-B §619 (Preschool Grant)	\$ 246,885	\$ 217,809	\$ 206,563	-5.16%
Learn & Serve Environmental Education	\$ 0	\$ 32,997	\$ 816	-97.53%
ARRA - State Fiscal Stabilization Fund	\$ 13,749,951	\$ 24,288,503	\$ 8,122,773	-66.56%
ARRA - Education Jobs Fund	\$ 0	\$ 0	\$ 9,359,653	100.00%
ARRA - Title I Part A	\$ 4,582,710	\$ 3,202,615	\$ 138,538	-95.67%
ARRA - Title II-Part D Technology Ed	\$ 105,125	\$ 96,814	\$ 681	-99.30%
ARRA - IDEIA Title VI-Part B § 611 Special Ed	\$ 9,245,733	\$ 4,360,549	\$ 146,000	-96.65%
ARRA - IDEIA Title VI-Part B § 619 Special Ed	\$ 289,553	\$ 230,827	\$ 0	-100.00%
Revenue from the Federal Government	<u>\$ 46,008,383</u>	<u>\$ 53,734,937</u>	<u>\$ 42,275,742</u>	<u>-21.33%</u>
School Grants Fund	<u>\$ 56,428,005</u>	<u>\$ 64,104,520</u>	<u>\$ 53,127,414</u>	<u>-17.12%</u>

SCHOOL TEXTBOOK FUND

FUND 940 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest Revenue	\$ 35,000	\$ 35,000	\$ 35,000	0.00%
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Use of Money & Property	\$ 35,000	\$ 35,000	\$ 35,000	0.00%
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<u>Charges for Services</u>				
Sale Of Textbooks	\$ 0	\$ 0	\$ 0	0.00%
Lost & Damaged Textbooks	5,000	5,000	5,000	0.00%
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Charges for Services	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
	<hr/>	<hr/>	<hr/>	<hr/>
School Textbook Fund	\$ 40,000	\$ 40,000	\$ 40,000	0.00%

SCHOOL FOOD SERVICE FUND

FUND 941 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest Income	\$ 45,000	\$ 5,000	\$ 2,500	-50.00%
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Use of Money & Property	\$ 45,000	\$ 5,000	\$ 2,500	-50.00%
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<u>Charges for Services</u>				
Cafeteria Sales Local	\$ 6,925,686	\$ 6,725,000	\$ 6,738,660	0.20%
Miscellaneous Income	2,500	0	0	0.00%
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Charges for Services	\$ 6,928,186	\$ 6,725,000	\$ 6,738,660	0.20%
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<u>Recovered Costs</u>				
Recoveries & Rebates	\$ 25,000	\$ 50,000	\$ 61,000	22.00%
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Recovered Costs	\$ 25,000	\$ 50,000	\$ 61,000	22.00%
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<u>Revenue from the Commonwealth - Categorical Aid</u>				
State Funds	\$ 226,882	\$ 211,450	\$ 217,200	2.72%
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State Categorical Aid	\$ 226,882	\$ 211,450	\$ 217,200	2.72%
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<u>Revenue from the Federal Government</u>				
Sch Lunch & Milk Grant Fed	\$ 5,820,842	\$ 5,966,427	\$ 6,250,000	4.75%
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Revenue from the Federal Government	\$ 5,820,842	\$ 5,966,427	\$ 6,250,000	4.75%
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School Lunch Program	\$ 13,045,910	\$ 12,957,877	\$ 13,269,360	2.40%
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CELL TOWER FUND

FUND 942 REVENUES

<u>Resource Detail</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Estimated</u>	<u>Change From Prior Year</u>
<u>Miscellaneous Revenue</u>				
Miscellaneous Income	\$ 0	\$ 210,000	\$ 280,000	33.33%
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Miscellaneous	\$ 0	\$ 210,000	\$ 280,000	33.33%
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Cell Tower Fund	\$ 0	\$ 210,000	\$ 280,000	33.33%
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