

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 2011 through 2013				
	Actual		Forecast		
<u>January 2012 Forecast</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Nominal GDP Growth	-1.3%	4.2%	3.9%	3.6%	2.4%
Real GDP Growth	-2.5%	3.0%	1.7%	2.2%	1.0%
Consumer Price Index Change	1.7%	1.6%	3.2%	1.7%	1.5%
Unemployment Rate	9.3%	9.6%	9.0%	8.8%	9.1%
Three-Month Treasury Bill Rate	0.1%	0.14%	0.06%	0.05%	0.10%
Ten-Year Treasury Note Rate	3.2%	3.2%	2.8%	2.3%	2.5%

Philadelphia Federal Reserve Survey of Professional Forecasters	Economic Forecast for Calendar Years 2011 through 2013				
	Actual		Forecast		
<u>Median Forecasts 1st Qtr 2012</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Nominal GDP Growth	-1.3%	4.2%	2.2%	4.0%	4.5%
Real GDP Growth	-2.5%	3.0%	1.8%	2.3%	2.7%
Consumer Price Index Change	1.7%	1.6%	3.6%	2.0%	2.2%
Unemployment Rate	9.3%	9.6%	9.0%	8.3%	7.9%
Three-Month Treasury Bill Rate	0.10%	0.14%	0.1%	0.1%	0.1%
Ten-Year Treasury Note Rate	3.2%	3.2%	2.8%	2.2%	2.9%

REAL ESTATE RECAPITULATION -- JANUARY 1, 2012

Each year, the Real Estate Assessor provides a calculation of what the real property tax rate would be if it were adjusted to maintain revenues after revaluation of existing properties. This information is provided to the City Council as an indicator of the increase in property valuations.

Information on this calculation for the FY 2012-13 tax year is provided below.

Statement of Changes in Assessments Required by Code of Virginia Title §58.1-3321

Assessment Change is the change in the total assessed value of real property, excluding additional assessments due to new construction or improvements to property, over the previous year's total assessed value of real property.

Rate Change Necessary to Offset Assessment Change is the tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above.

Effective Tax Rate is the difference between the Assessed tax rate and the current rate used in the budget.

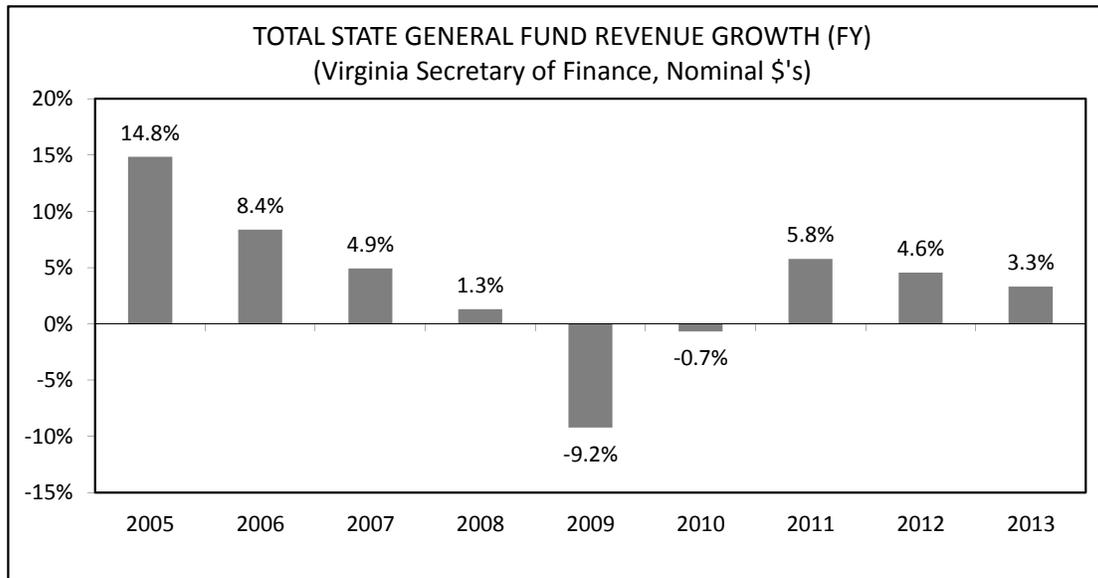
January 1, 2012 Total Taxable Assessed Value:	\$ 22,092,906,664
Allowable Adjustments (Construction, Land Development and Rezoning):	<u>\$ (144,684,120)</u>
January 1, 2012 Adjusted Taxable Assessed Value:	\$ 21,948,222,544
July 1, 2011 Taxable <i>Land Book</i> Assessed Value:	\$ 22,818,256,324
January 1, 2012 Adjusted Assessed Value over/(under) July 1, 2011 <i>Adjusted Land Book</i> :	\$ (9,807,500)
January 1, 2012 Percentage Change in Adjusted Assessed Value over July 1, 2011 Total Assessed Value:	-3.770%
Current Tax Rate:	\$ 1.04
Rate Necessary to Offset Decreased Assessment:	\$ 1.08
Effective Tax Rate \$ Decrease	\$ (0.04)

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ECONOMIC CONSIDERATIONS

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%
	2011	\$15,040,200	5.8%
Forecast	2012	\$15,726,600	4.6%
Forecast	2013	\$16,246,500	3.3%

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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

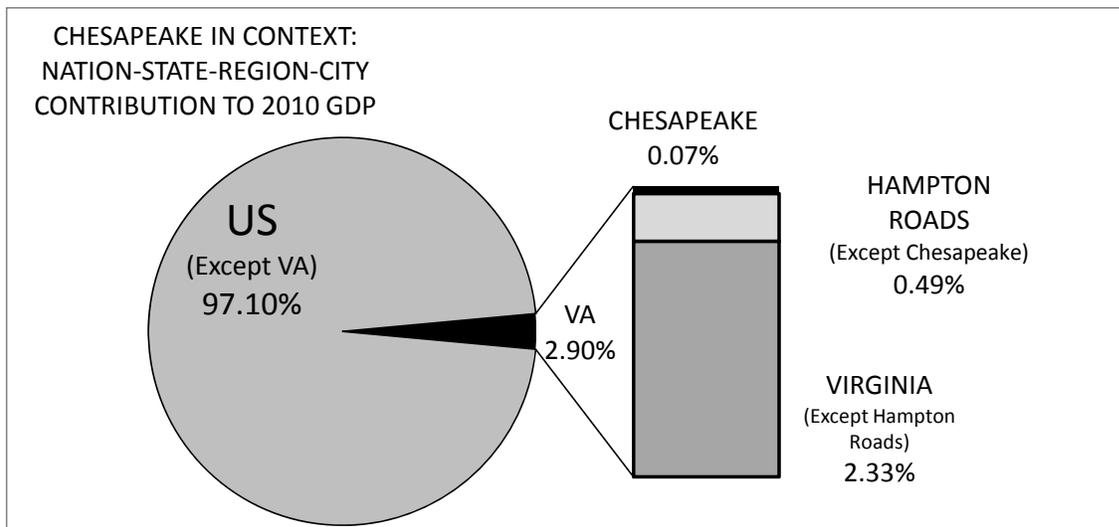
January 2012

Component Forecast for Calendar Year 2012

	Hampton Roads Planning District <u>Commission</u>	Old Dominion University <u>University</u>
Real Gross Regional Product (1996=100)	1.8%	1.97%
Civilian Non-Agricultural Employment	0.8%	0.9%
Unemployment Rate	7.1%	6.2%
Taxable Sales	2.8%	3.8%
Hotel Revenues	n.a	2.6%
General Cargo Tonnage	n.a	2.9%
Value Of Single Family Housing Permits	5.0%	-11.5%
Auto Sales	3.0%	n.a.

LOCAL ECONOMIC CONDITIONS

Key local economic drivers underlying the City revenue base are population growth, employment, construction, property values, and commercial activity. The rapid growth of the 1990's reflected residential immigration and a construction boom that fueled local revenue growth. 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.

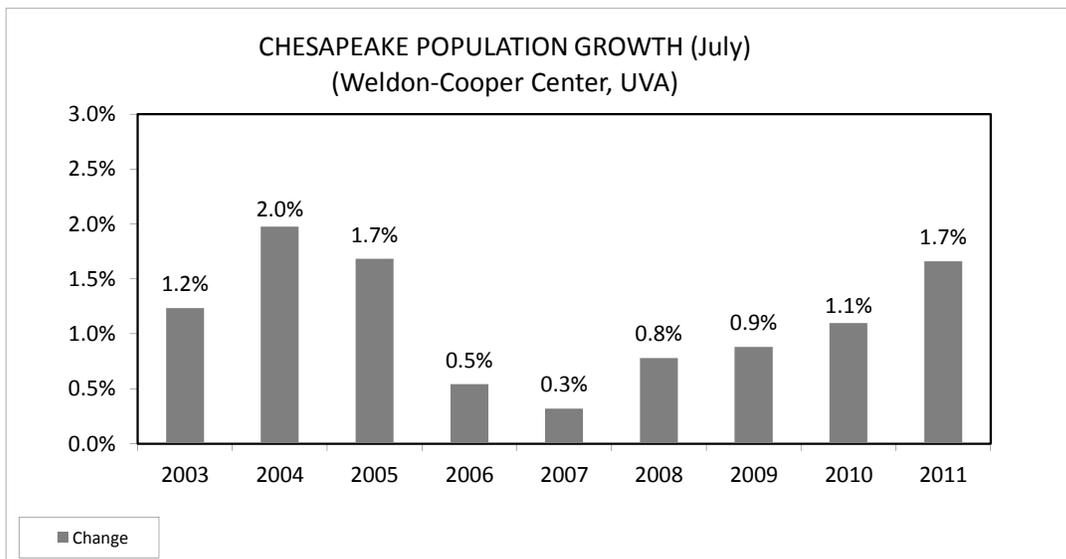


REVENUE BUDGET

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. During its first two decades as a City, annual population growth in Chesapeake averaged 2.5%. From 1984 to 1995, annual population growth averaged 3.6%. After 1995, it tapered off to an average of 1.3%. 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. The population estimates shown here are prepared by the University of Virginia's Weldon Cooper Center for July of each calendar year.



CHESAPEAKE CITY JANUARY POPULATION ESTIMATES

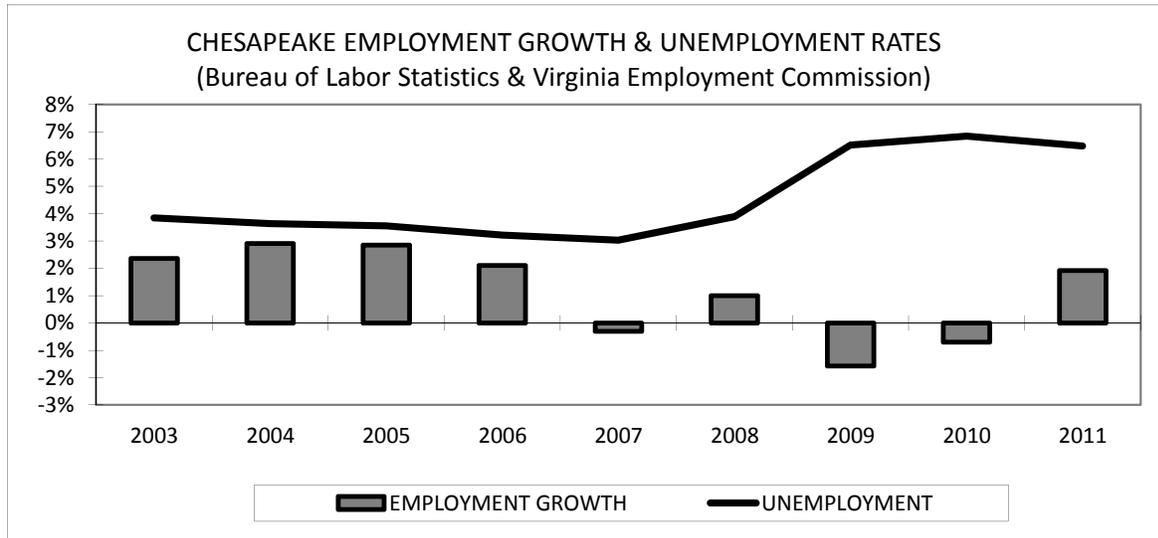
<u>Calendar Year</u>	<u>Population</u>	<u>Change</u>
2003	206,713	1.2%
2004	210,794	2.0%
2005	214,342	1.7%
2006	215,504	0.5%
2007	216,192	0.3%
2008	217,876	0.8%
2009	219,795	0.9%
2010	222,209	1.1%
2011	225,898	1.7%

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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

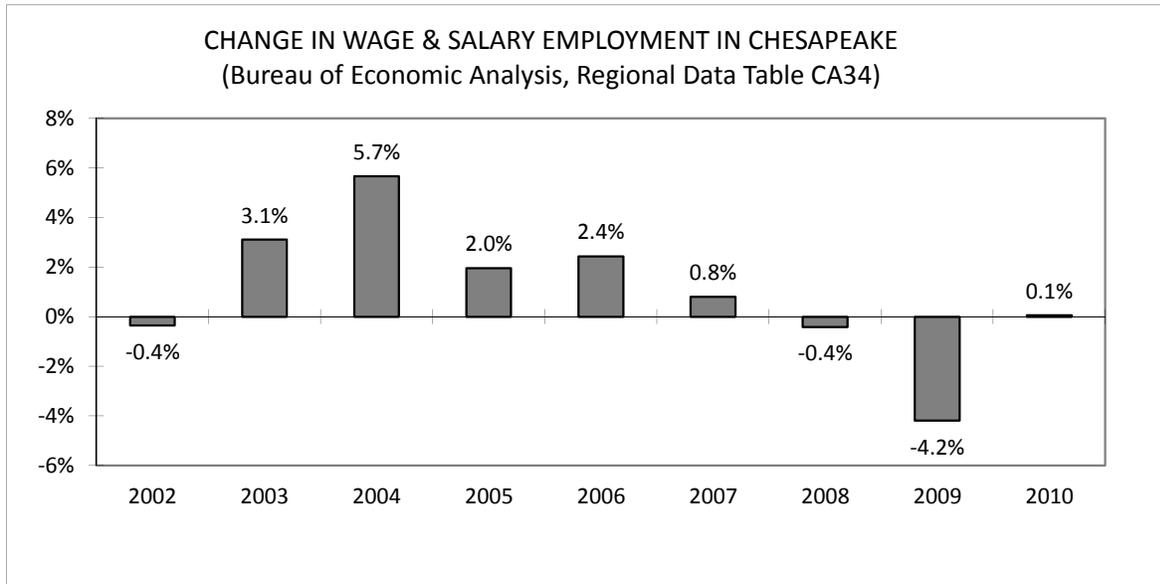
<u>Calendar Year</u>	<u>Labor Force</u>	<u>Employed</u>	<u>Change</u>	<u>Unemployed</u>	<u>Unemployment</u>
2003	106,494	102,402	2.36%	4,092	3.84%
2004	109,364	105,385	2.91%	3,979	3.64%
2005	112,386	108,388	2.85%	3,998	3.56%
2006	114,347	110,665	2.10%	3,682	3.22%
2007	113,782	110,329	-0.30%	3,453	3.03%
2008	115,950	111,433	1.00%	4,517	3.90%
2009	117,314	109,673	-1.58%	7,641	6.51%
2010	118,778	110,654	-0.70%	8,124	6.84%
2011	119,508	111,771	1.91%	7,737	6.47%

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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 jobs lost 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

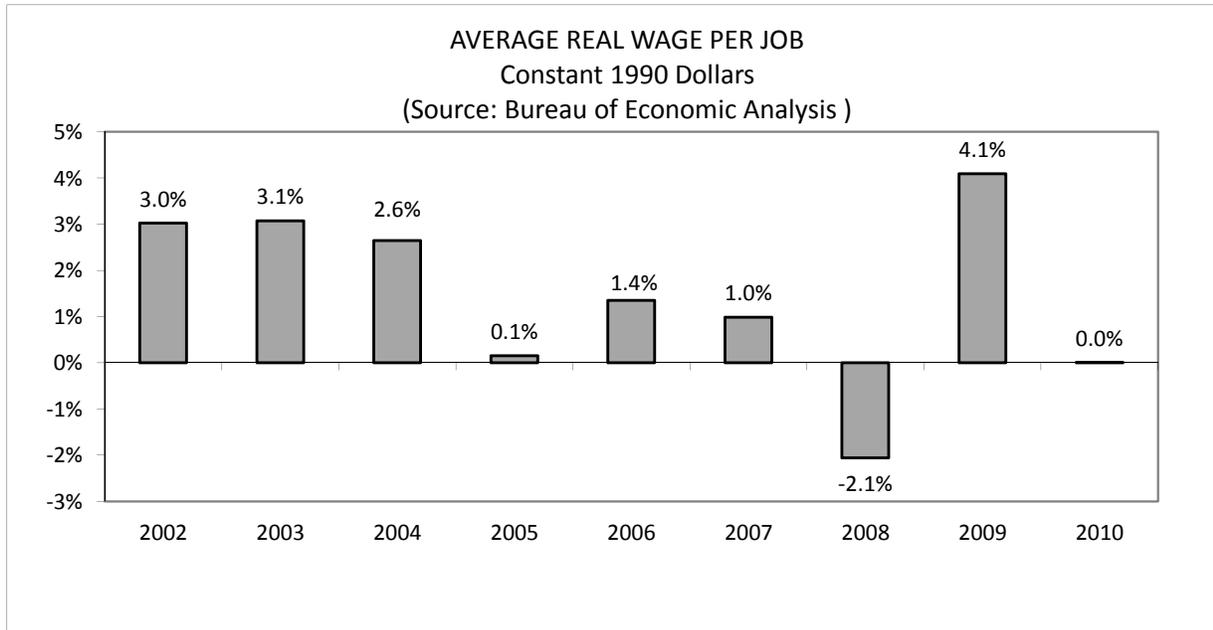
Calendar Year	Wage & Salary		Proprietors		Total	
	BEA REIS CA34	Change	BEA REIS CA04	Change	BEA REIS CA04	Change
2001	93,738		14,011		107,749	
2002	93,408	-0.4%	13,502	-3.6%	106,910	-0.8%
2003	96,312	3.1%	14,758	9.3%	111,070	3.9%
2004	101,775	5.7%	16,328	10.6%	118,103	6.3%
2005	103,770	2.0%	16,910	3.6%	120,680	2.2%
2006	106,300	2.4%	17,287	2.2%	123,587	2.4%
2007	107,155	0.8%	18,270	5.7%	125,425	1.5%
2008	106,708	-0.4%	18,196	-0.4%	124,904	-0.4%
2009	102,231	-4.2%	18,234	0.2%	120,465	-3.6%
2010	102,290	0.1%		-100.0%		-100.0%

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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)

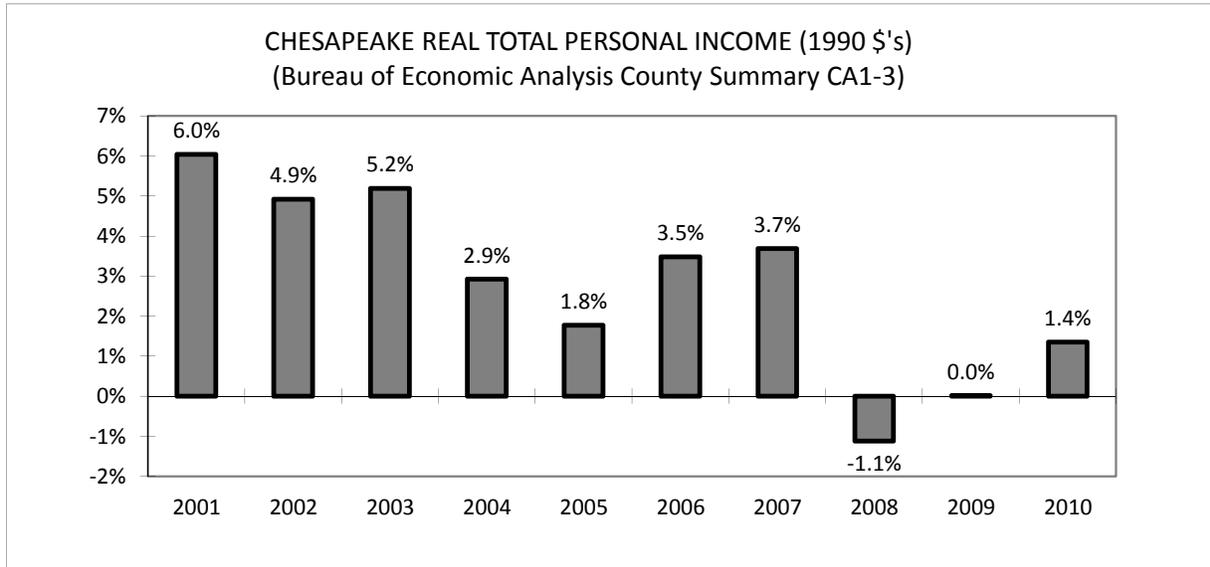
<u>Calendar Year</u>	<u>Virginia</u>	<u>Change</u>	<u>Hampton Roads MSA</u>	<u>Change</u>	<u>Chesapeake</u>	<u>Change</u>
2001	27,576		23,345		20,697	
2002	27,724	0.5%	24,054	3.0%	21,323	3.0%
2003	28,312	2.1%	24,724	2.8%	21,978	3.1%
2004	29,069	2.7%	25,105	1.5%	22,560	2.6%
2005	29,320	0.9%	25,115	0.0%	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	29,707	-1.4%	25,641	-1.5%	22,649	-2.1%
2009	30,438	2.5%	26,412	3.0%	23,576	4.1%
2010	30,839	1.3%	26,484	0.3%	23,578	0.0%

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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)

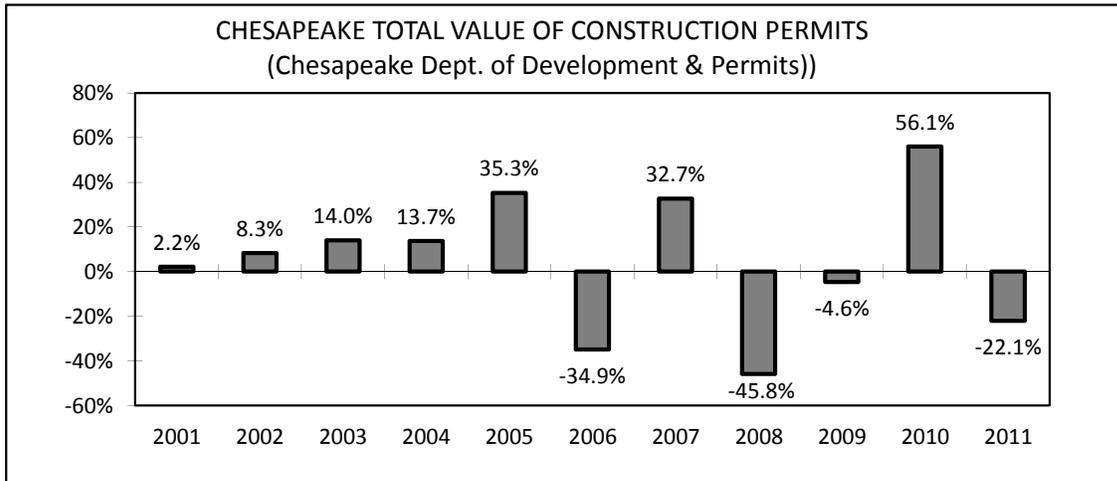
<u>Calendar Year</u>	<u>Virginia</u>	<u>Change</u>	<u>Hampton Roads MSA</u>	<u>Change</u>	<u>Chesapeake</u>	<u>Change</u>
2000	171,952		32,353		4,179	
2001	178,892		33,888		4,432	6.0%
2002	181,437	1.4%	35,058	3.5%	4,649	4.9%
2003	186,178	2.6%	36,550	4.3%	4,891	5.2%
2004	193,903	4.1%	37,724	3.2%	5,034	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	214,569	0.2%	40,783	-0.4%	5,435	-1.1%
2009	210,663	-1.8%	40,251	-1.3%	5,436	0.0%
2010	214,960	2.0%	40,773	1.3%	5,509	1.4%

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ECONOMIC CONSIDERATIONS

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, All Permits includes other structures, alterations and additions)

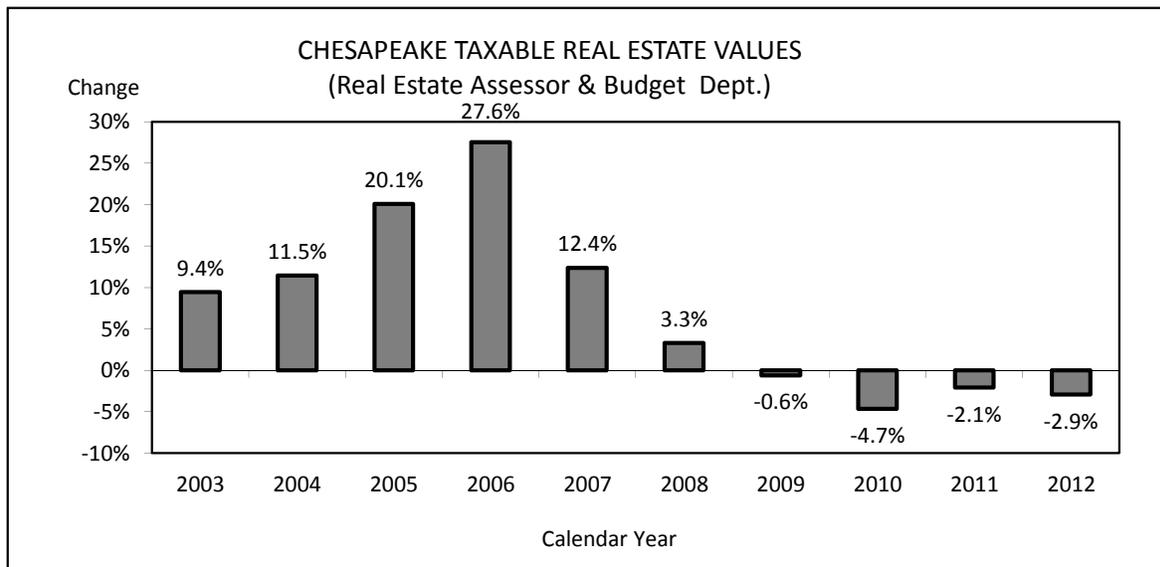
<u>Calendar Year</u>	<u>New Residential</u>	<u>Change</u>	<u>New Commercial</u>	<u>Change</u>	<u>Total All Permits</u>	<u>Change</u>
2000	\$125,056,606		\$60,019,334		\$260,745,003	
2001	\$135,327,599	8.2%	\$56,955,840	-5.1%	\$266,591,862	2.2%
2002	\$170,238,628	25.8%	\$37,149,460	-34.8%	\$288,595,473	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%
2011	\$184,509,765	-8.4%	\$28,859,835	24.2%	\$274,785,536	-22.1%

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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

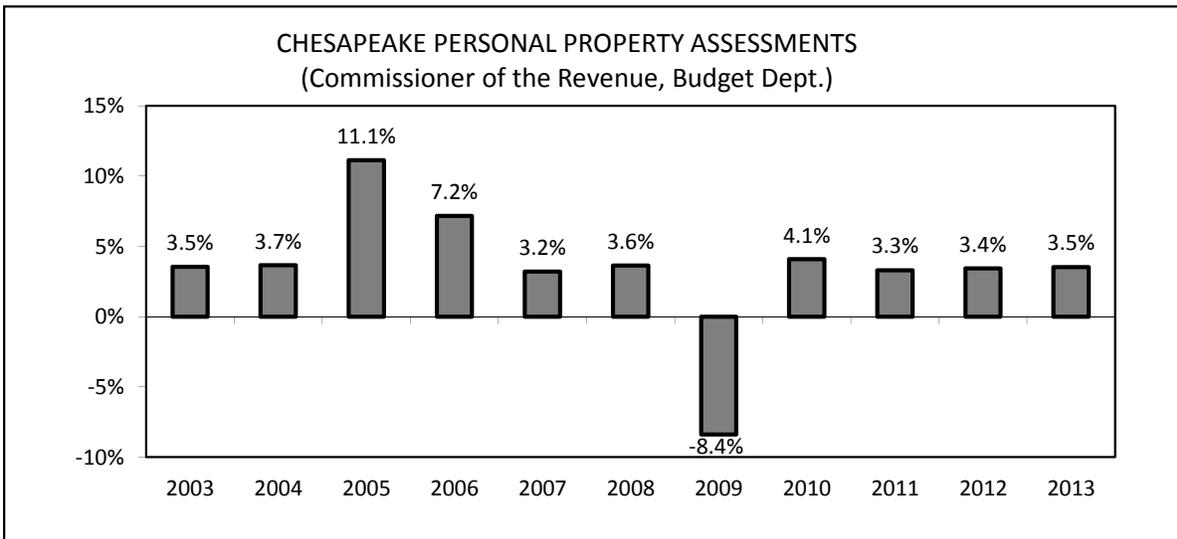
Jan, July of Calendar Year	Taxable in Fiscal Year	July 1 Land Book (\$'s)	January 1 Revaluation	Change in Land Book	
2002	2003	11,341,502,218	4.6%		
2003	2004	12,412,427,395	7.0%	9.4%	
2004	2005	13,835,216,171	7.9%	11.5%	
2005	2006	16,612,591,512	16.2%	20.1%	
2006	2007	21,190,154,032	23.9%	27.6%	
2007	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%	
2011	2012	22,818,256,324	-3.13%	-2.1%	
Forecast	2012	2013	22,150,936,264	-3.77%	-2.9%

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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 stock and by market prices of new and used vehicles. These factors are in turn influenced by personal income, business activity and development, new and used vehicle prices, fuel prices, interest rates, and population growth. The most important driver of vehicle assessed values is the December auction market, which determines the values in the January NADA pricing guide used to assign assessed values to most vehicles. The used vehicle auction market introduces considerable year-to-year volatility to this component. Vehicles per capita, rising since 1996, is about 0.87. Average vehicle value is relatively low at about \$6,595 in 2011. 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 21% of this tax base. Commercial personal property is governed by equipment life and replacement cycles, changes in technology, firms' anticipation of changes in economic activity, and the availability and cost of capital.



TAXABLE PERSONAL PROPERTY VALUES

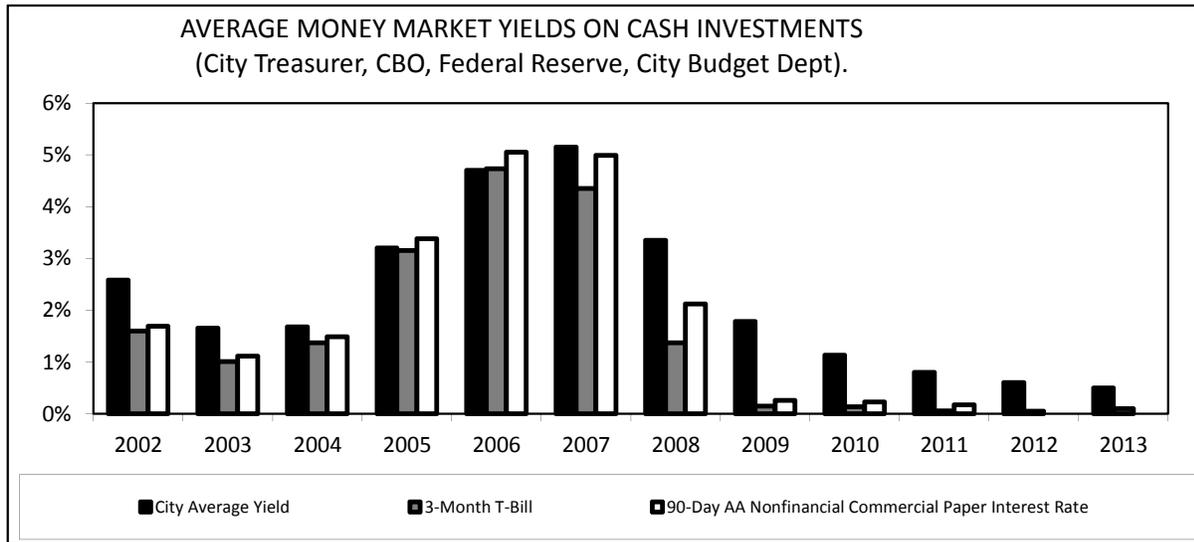
<u>Fiscal Year</u>	<u>Motor Vehicles</u>	<u>Business/M&T Motor Carriers</u>	<u>Boats, Aircraft, RV, Motor Home</u>	<u>Total</u>	<u>Change in Assessments</u>	
2002	\$1,004,244,584	\$272,361,359	\$50,282,799	\$1,326,888,742		
2003	\$1,041,693,964	\$278,987,134	\$53,262,637	\$1,373,943,735	3.5%	
2004	\$1,076,329,833	\$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%	
2011	\$1,338,687,114	\$379,670,283	\$68,285,275	\$1,786,642,672	3.3%	
Estimated	2012	\$1,390,895,911	\$387,090,162	\$69,941,771	\$1,847,927,844	3.4%
Forecast	2013	\$1,439,577,268	\$401,279,191	\$72,319,272	\$1,913,175,732	3.5%
Component Share	75.2%	21.0%	3.8%			

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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.



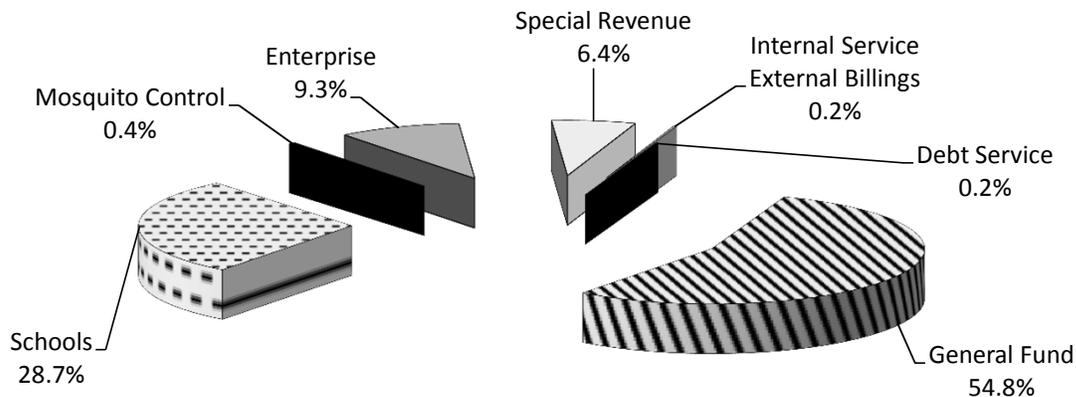
AVERAGE YIELDS ON SHORT-TERM INVESTMENTS

	<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%
	2011	0.80%	0.05%	0.21%	0.17%
Estimated	2012	0.60%	0.05%		
Forecast	2013	0.50%	0.10%		

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.

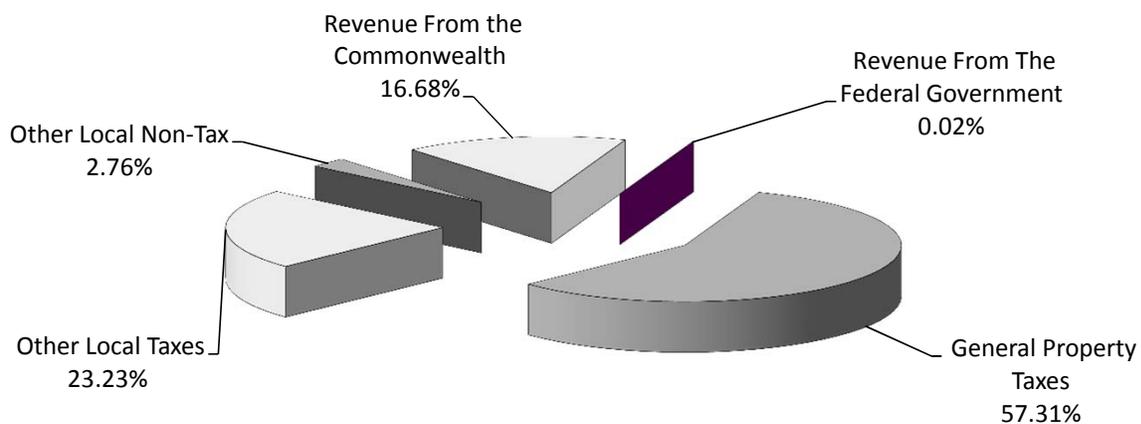
REVENUES BY FUND TYPE



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

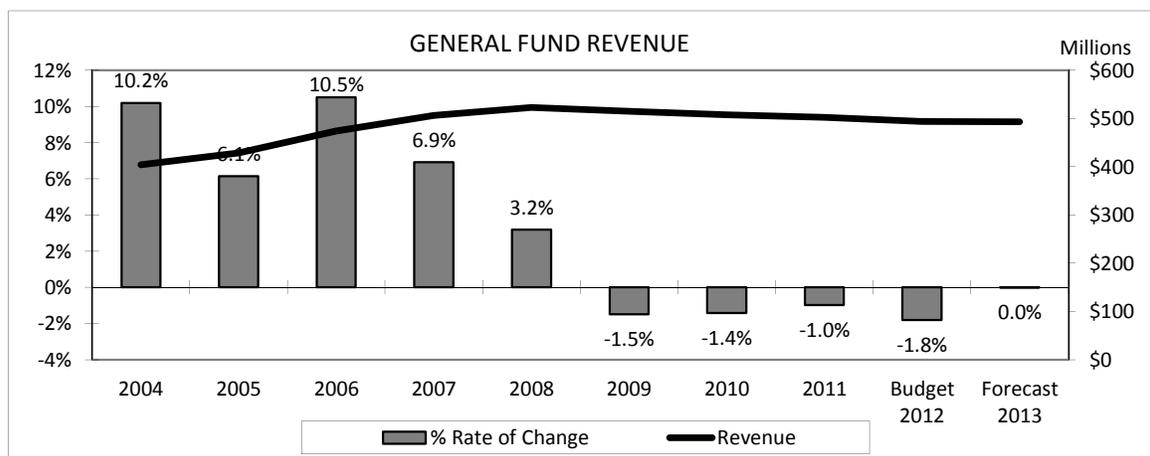
DESCRIPTION OF FUNDS

GENERAL FUND REVENUES

<u>Source</u>	<u>FY 12 Current</u>	<u>FY 13 Estimated</u>	<u>Percent Increase</u>
General Property Taxes	\$ 281,741,856	\$ 279,880,844	-0.7%
Other Local Taxes	\$ 112,266,142	\$ 113,444,245	1.0%
Permits, Privilege Fees & Licenses	\$ 2,022,170	\$ 1,973,388	-2.4%
Fines and Forfeitures	\$ 2,231,000	\$ 2,302,130	3.2%
Use of Money & Property	\$ 812,460	\$ 602,175	-25.9%
Charges for Services	\$ 9,279,210	\$ 8,549,715	-7.9%
Miscellaneous Revenues	\$ 252,960	\$ 73,960	-70.8%
Recovered Costs	\$ 320	\$ 200	100.0%
Revenue from the Commonwealth/Noncategorical Aid	\$ 28,576,111	\$ 29,141,994	2.0%
Revenue from the Commonwealth/Categorical Aid	\$ 50,958,899	\$ 52,293,485	2.6%
Revenue from the Federal Government	\$ 95,980	\$ 92,663	-3.5%
Total General	\$ 488,237,108	\$ 488,354,799	0.0%

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

<u>Fiscal Year</u>	<u>Gross Revenue</u>	<u>Telecom</u>	<u>Waste Mgt</u>	<u>Less: Proffers</u>	<u>Net Revenue</u>	<u>Change</u>
2004	\$401,051,296	3,161,354		(\$250,000)	\$403,962,650	10.2%
2005	\$426,134,526	3,145,151		(\$520,057)	\$428,759,620	6.1%
2006	\$470,831,405	3,093,026		(\$134,470)	\$473,789,961	10.5%
2007	\$505,230,535	1,503,278		(\$148,576)	\$506,585,237	6.9%
2008	\$524,187,614			(\$1,431,906)	\$522,755,708	3.2%
2009	\$517,517,491			(\$2,532,964)	\$514,984,527	-1.5%
2010	\$505,354,359		\$2,296,111		\$507,650,470	-1.4%
2011	\$477,924,122	4,950,691	\$19,795,535		\$502,670,349	-1.0%
Budget 2012	\$ 488,508,392	5,043,468			\$493,551,860	-1.8%
Forecast 2013	\$ 488,538,863	4,947,998			\$493,486,861	0.0%

REVENUE BUDGET

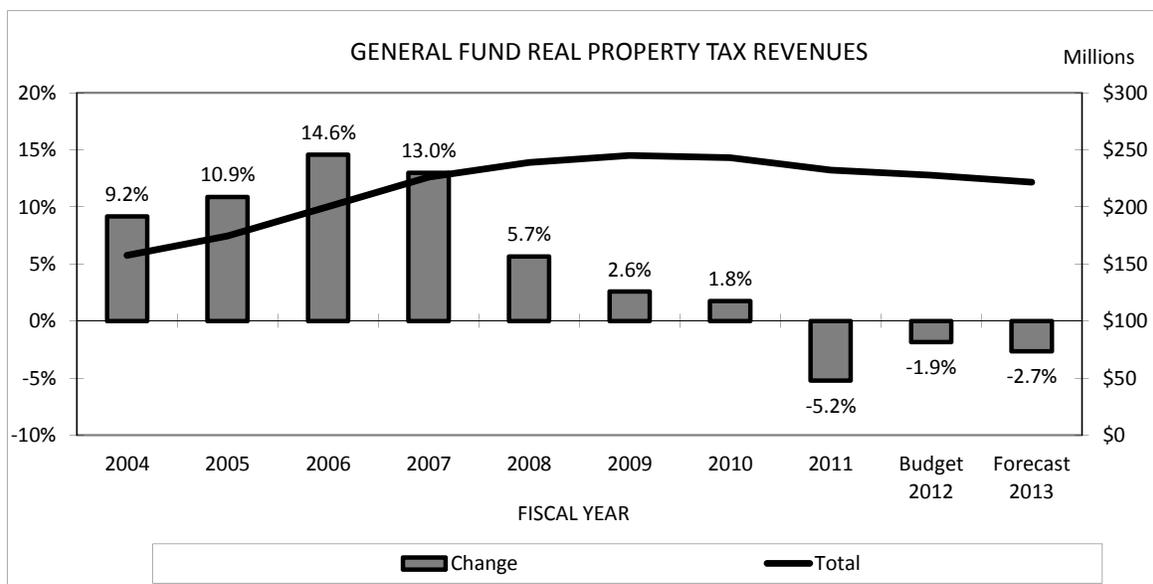
DESCRIPTION OF FUNDS

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	1.8%
2011	\$228,177,643	\$3,903,217	\$232,080,860	-5.2%
Budget 2012	\$223,334,890	\$4,432,000	\$227,766,890	-1.9%
Forecast 2013	\$217,904,623	\$3,786,900	\$221,691,523	-2.7%

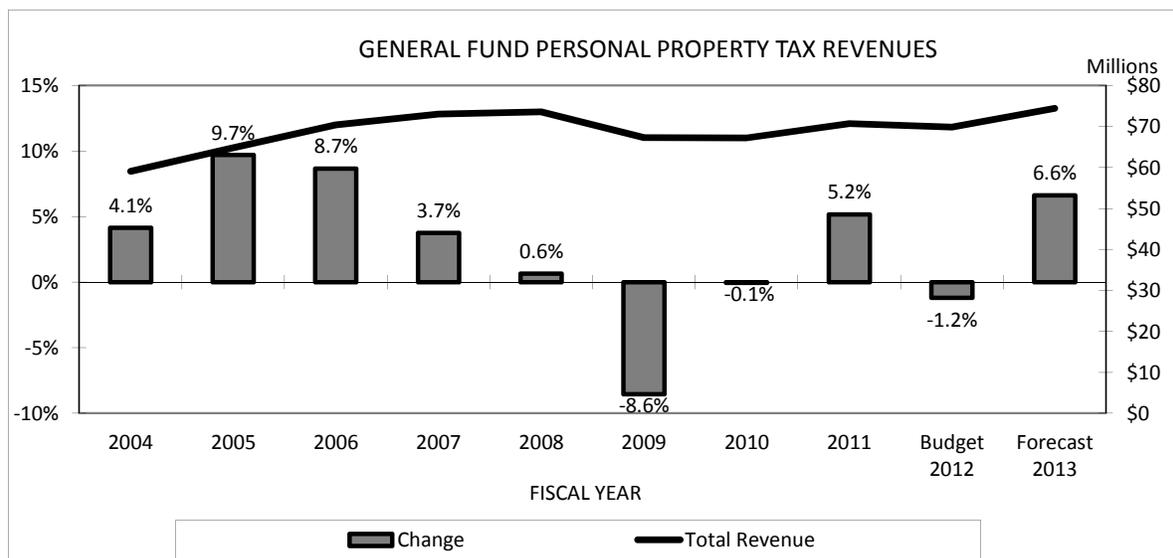
REVENUE BUDGET

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, for the City as a whole at \$28,590,001, so individual taxpayers will receive a decreasing benefit over time as the number and value of vehicles increases.

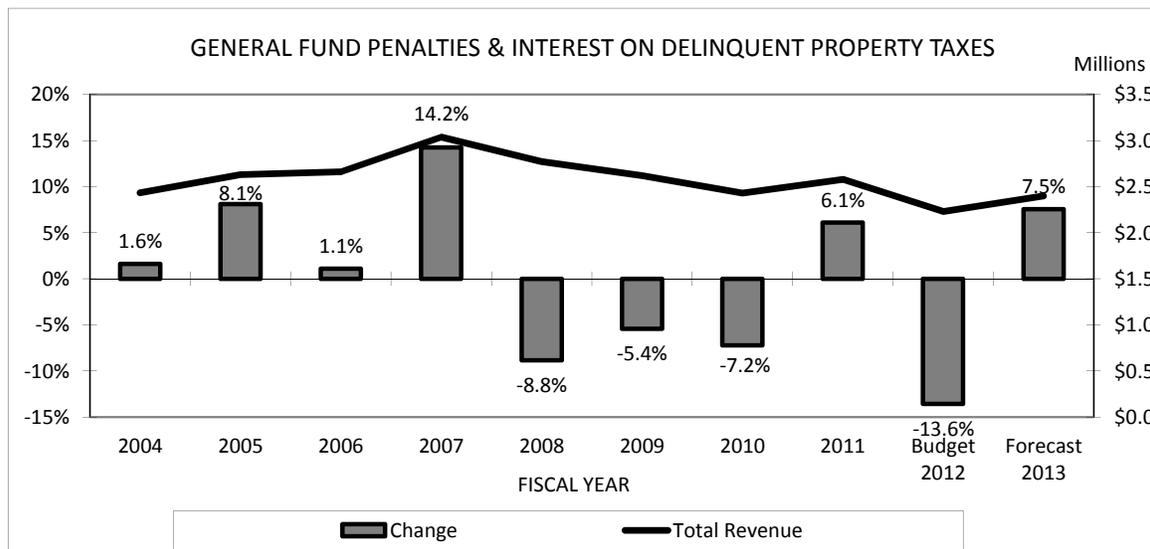


CHESAPEAKE GENERAL FUND PERSONAL PROPERTY TAX REVENUES INCLUDING PPTRA & NET OF REFUNDS

<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	\$67,205,845	-0.1%
2011	\$60,513,995	\$10,169,371	\$70,683,367	5.2%
Budget 2012	\$61,525,951	\$8,321,300	\$69,847,251	-1.2%
Forecast 2013	\$64,894,001	\$9,569,495	\$74,463,496	6.6%

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.

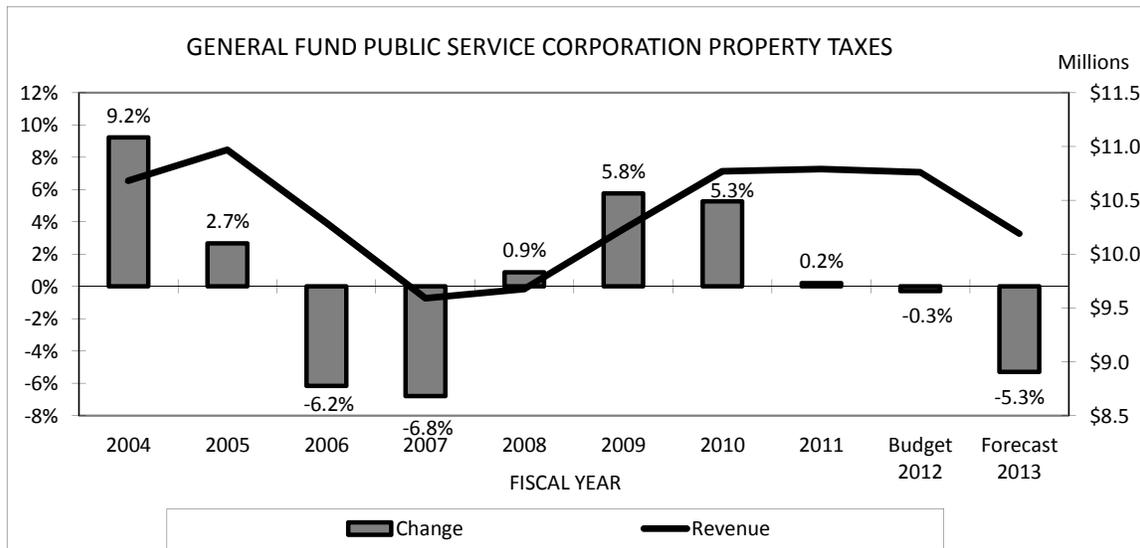


CHESAPEAKE GENERAL FUND PENALTY & INTEREST REVENUES ON DELINQUENT PROPERTY TAXES

<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	\$1,486,111	\$944,255	\$2,430,366	-7.2%
2011	\$1,626,384	\$952,192	\$2,578,576	6.1%
Budget 2012	\$1,356,950	\$872,100	\$2,229,050	-13.6%
Forecast 2013	\$1,495,410	\$901,700	\$2,397,110	7.5%

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

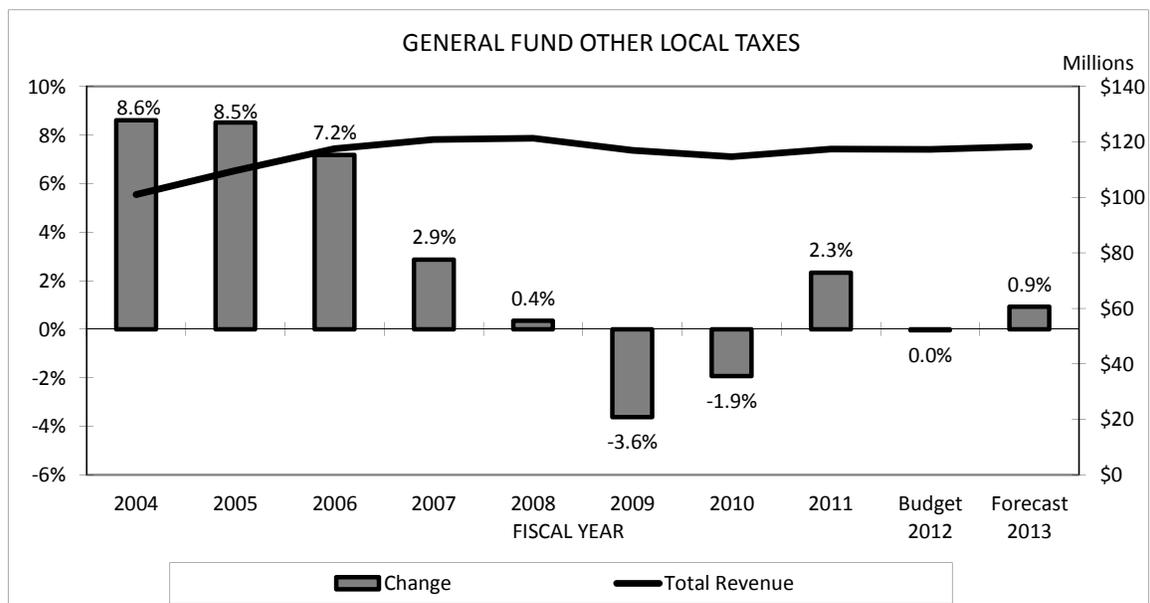
<u>Fiscal Year</u>	<u>Revenue</u>	<u>Change</u>
2004	\$10,681,324	9.2%
2005	\$10,966,326	2.7%
2006	\$10,289,317	-6.2%
2007	\$9,590,941	-6.8%
2008	\$9,674,413	0.9%
2009	\$10,231,355	5.8%
2010	\$10,769,523	5.3%
2011	\$10,791,086	0.2%
Budget 2012	\$10,759,950	-0.3%
Forecast 2013	\$10,190,000	-5.3%

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. In 2011, an exemption to business license tax was granted for the period of two years to all new businesses locating in the City. This exemption, along with an adverse ruling determining the place of business for Chesapeake firms with contracts outside the city attenuate future growth in business license tax revenues.

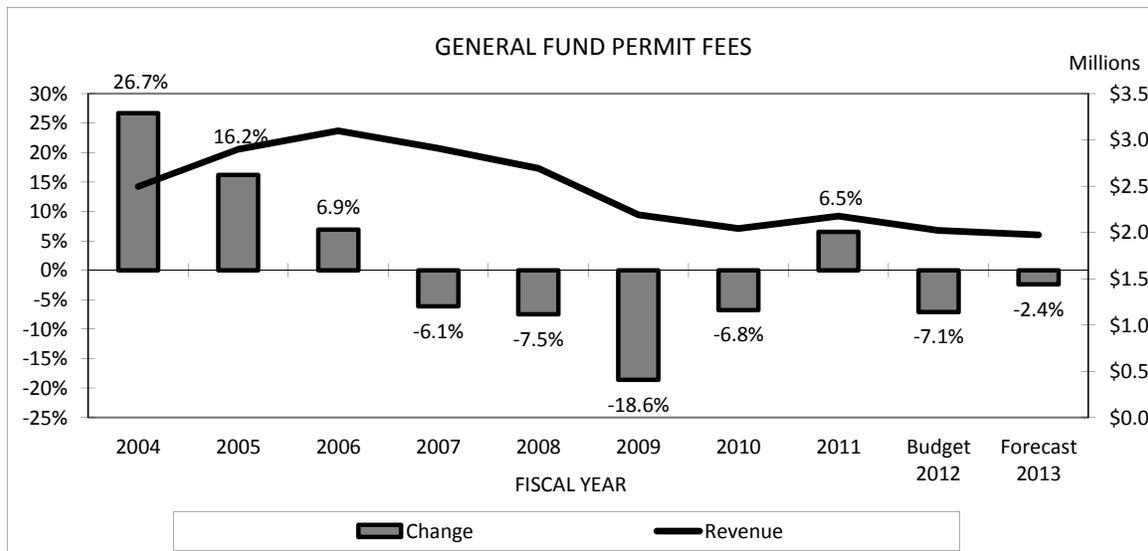


CHESAPEAKE GENERAL FUND OTHER LOCAL TAX REVENUES

<u>Fiscal Year</u>	<u>Communication</u>		<u>Fund 207</u>		<u>Total Revenue</u>	<u>Change</u>
	<u>General Fund</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%
2011	\$112,416,356	\$4,950,691	\$0		\$117,367,047	2.3%
Budget 2012	\$112,266,142	\$5,043,468	\$0		\$117,309,610	0.0%
Forecast 2013	\$113,444,245	\$4,947,998	\$0		\$118,392,243	0.9%

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

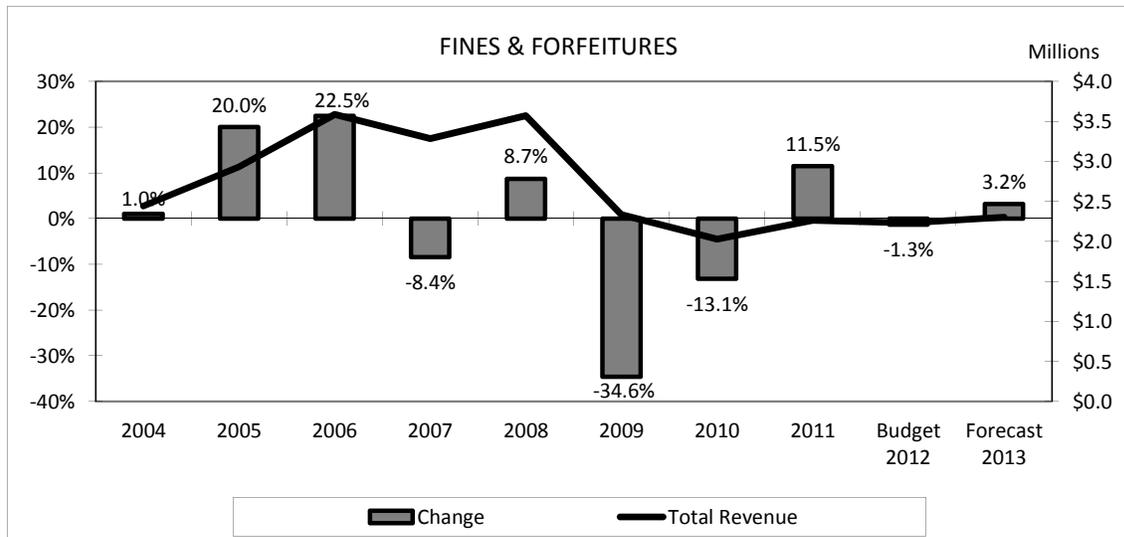
<u>Fiscal Year</u>	<u>Revenue</u>	<u>Change</u>
2004	\$2,495,792	26.7%
2005	\$2,900,145	16.2%
2006	\$3,100,077	6.9%
2007	\$2,910,153	-6.1%
2008	\$2,692,059	-7.5%
2009	\$2,191,355	-18.6%
2010	\$2,043,378	-6.8%
2011	\$2,176,552	6.5%
Budget 2012	\$2,022,170	-7.1%
Forecast 2013	\$1,973,388	-2.4%

REVENUE BUDGET

DESCRIPTION OF FUNDS

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. In addition, the courts have been less inclined to uphold citations written for overload violations in recent years.



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%
2011	\$2,123,037	\$76,048	\$62,388	\$2,261,473	11.5%
Budget 2012	\$2,020,000	\$61,000	\$150,000	\$2,231,000	-1.3%
Forecast 2013	\$2,161,000	\$71,130	\$70,000	\$2,302,130	3.2%

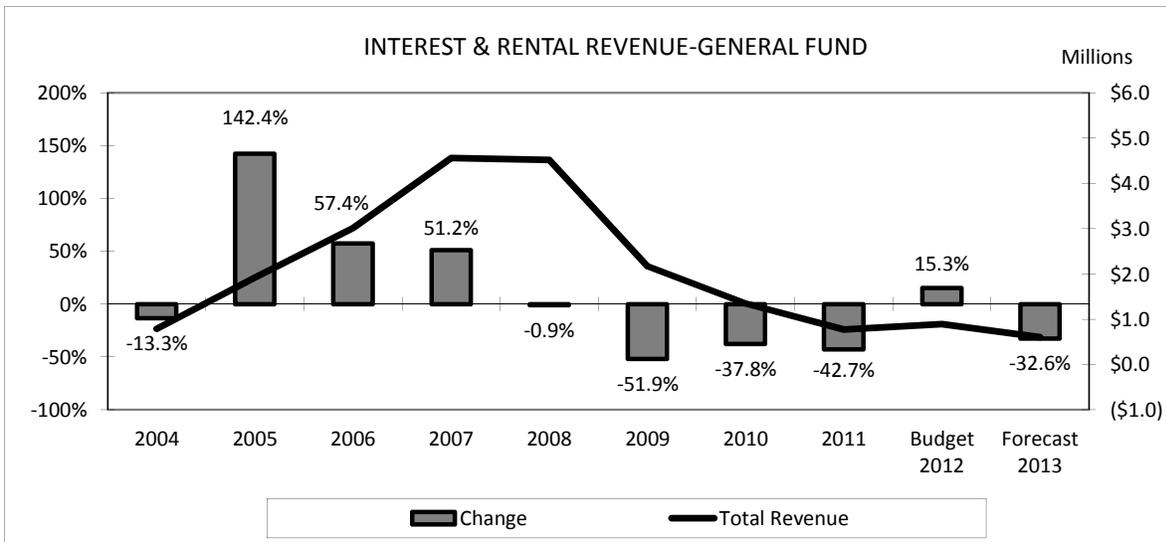
CHESAPEAKE CIRCUIT & GENERAL DISTRICT COURTS CASELOAD TRENDS

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

Fiscal Year	Circuit (1st)	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%
2010	8,786	88,337	97,123	-1.5%

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 reassignment of selected Parks and Recreation facilities rental revenues, previously in Fund 213, and of Solid Waste operations revenues, previously in Fund 215, back to Fund 100. Continued decline is expected in interest earnings due to declining short term interest rates and cash portfolio balances.

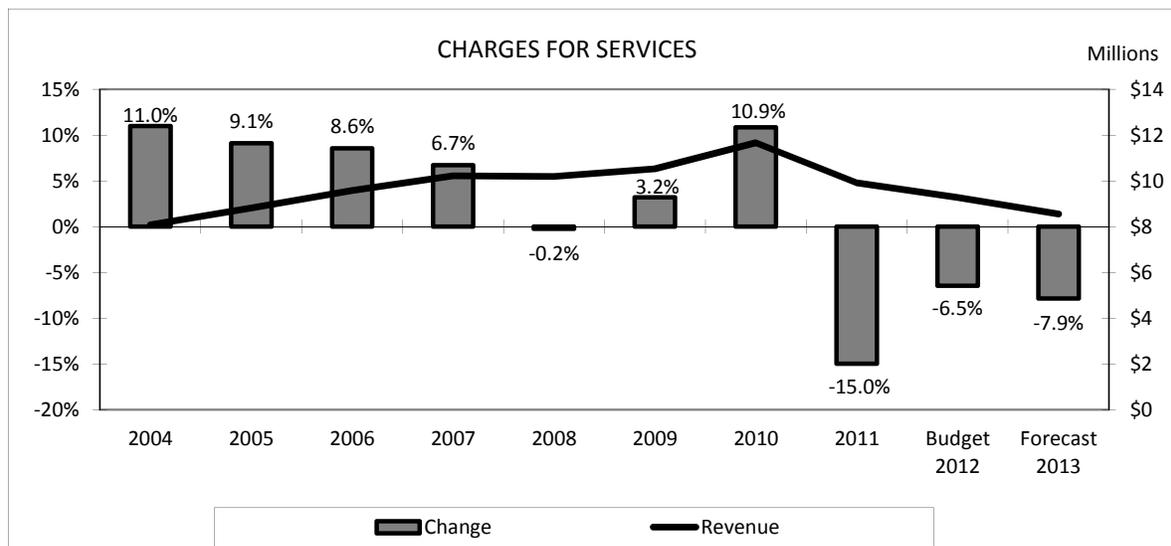


CHESAPEAKE GENERAL FUND INTEREST & RENTAL REVENUES

<u>Fiscal Year</u>	<u>Interest</u>	<u>Rent</u>	<u>Total Revenue</u>	<u>Change</u>
2004	\$584,963	\$205,275	\$790,238	-13.3%
2005	\$1,671,792	\$243,880	\$1,915,672	142.4%
2006	\$2,738,012	\$277,044	\$3,015,055	57.4%
2007	\$4,261,024	\$297,451	\$4,558,475	51.2%
2008	\$4,190,552	\$326,053	\$4,516,605	-0.9%
2009	\$1,961,507	\$211,021	\$2,172,528	-51.9%
2010	\$1,129,621	\$222,533	\$1,352,154	-37.8%
2011	\$511,074	\$263,734	\$774,808	-42.7%
Budget 2012	\$565,000	\$328,370	\$893,370	15.3%
Forecast 2013	\$290,000	\$312,175	\$602,175	-32.6%

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. However, Parks & Recreation revenues associated with the Portlock Gallery have been 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. The FY13 decline reflects in part the greatly reduced number of Federal inmates held under contract with the US Marshal's Service.



CHESAPEAKE CHARGES FOR SERVICES REVENUES

<u>Fiscal Year</u>	<u>Revenue</u>	<u>Change</u>
2004	\$8,083,814	11.0%
2005	\$8,822,306	9.1%
2006	\$9,578,685	8.6%
2007	\$10,222,984	6.7%
2008	\$10,200,669	-0.2%
2009	\$10,526,856	3.2%
2010	\$11,671,722	10.9%
2011	\$9,921,254	-15.0%
Budget 2012	\$9,279,210	-6.5%
Forecast 2013	\$8,549,715	-7.9%

REVENUE BUDGET

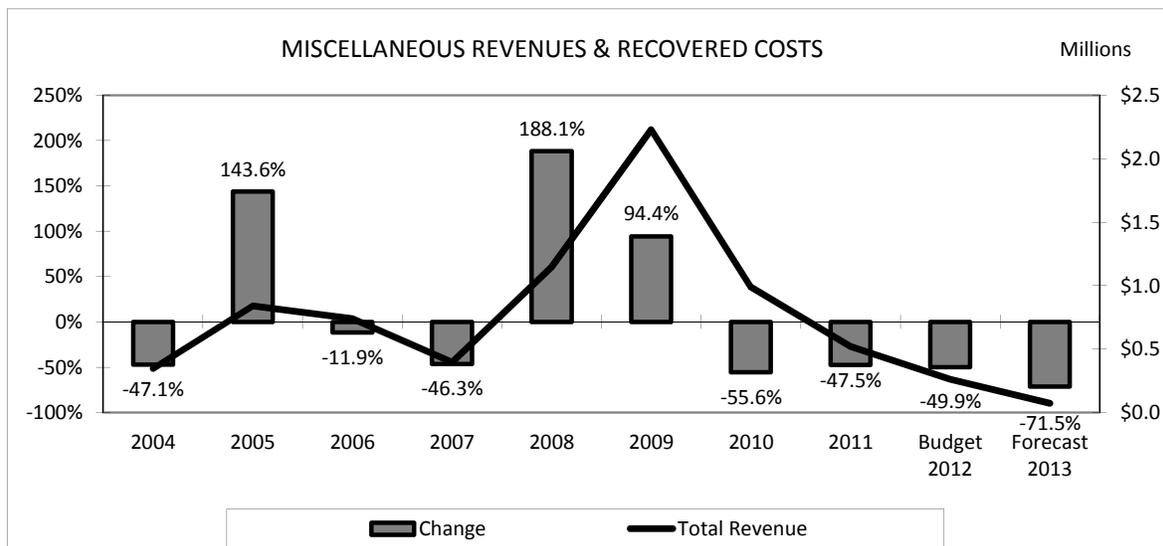
DESCRIPTION OF FUNDS

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

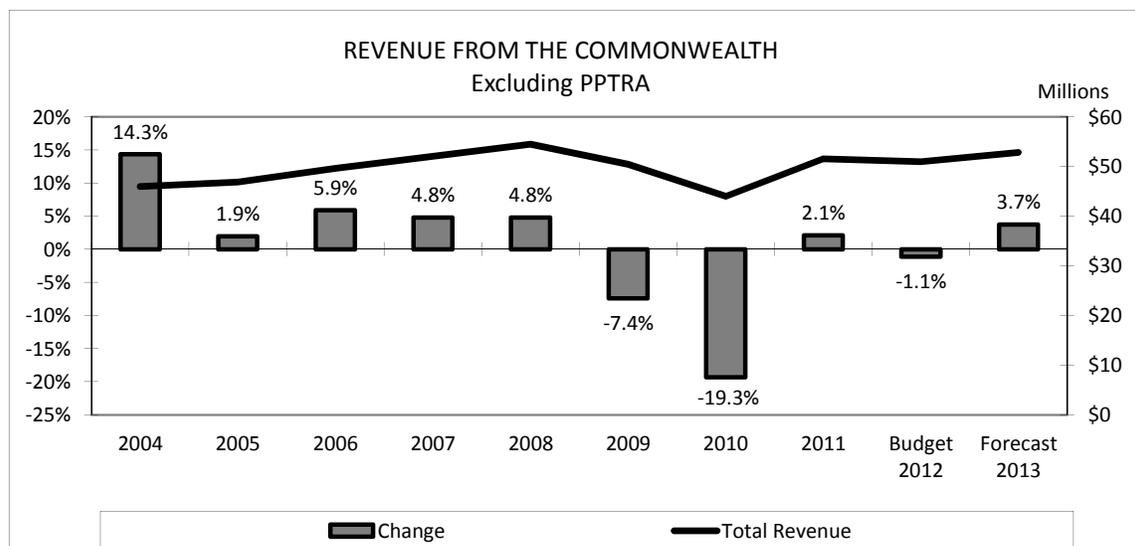
<u>Fiscal Year</u>	<u>Miscellaneous</u>	<u>Recovered Costs</u>	<u>Total Revenue</u>	<u>Change</u>
2004	\$330,331	\$14,727	\$345,057	-47.1%
2005	\$282,565	\$558,024	\$840,589	143.6%
2006	\$217,462	\$523,278	\$740,740	-11.9%
2007	\$139,391	\$258,217	\$397,607	-46.3%
2008	\$853,313	\$292,353	\$1,145,665	188.1%
2009	\$1,538,934	\$688,427	\$2,227,361	94.4%
2010	\$560,118	\$428,493	\$988,612	-55.6%
2011	\$306,440	\$212,570	\$519,010	-47.5%
Budget 2012	\$259,650	\$320	\$259,970	-49.9%
Forecast 2013	\$73,960	\$200	\$74,160	-71.5%

REVENUE BUDGET

DESCRIPTION OF FUNDS

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)

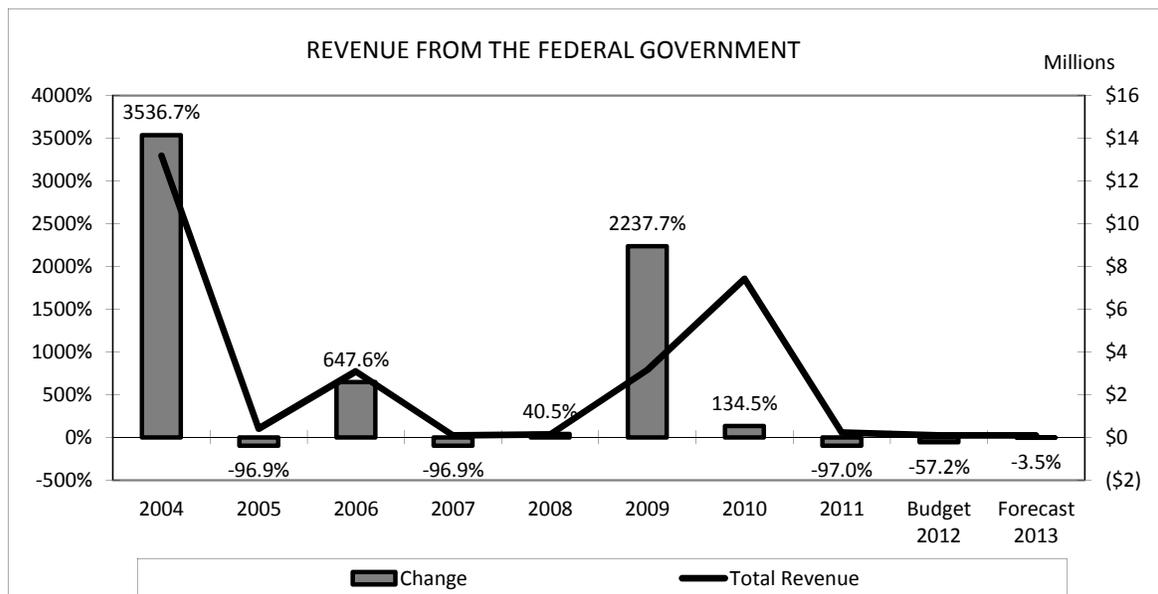
<u>Fiscal Year</u>	<u>Non-Categorical</u>	<u>Shared Costs</u>	<u>Categorical</u>	<u>Total Revenue</u>	<u>Change</u>
2004	\$2,629,423	\$9,355,544	\$33,990,504	\$45,975,471	14.3%
2005	\$2,319,302	\$10,567,216	\$33,979,603	\$46,866,121	1.9%
2006	\$2,242,211	\$11,346,370	\$36,040,750	\$49,629,332	5.9%
2007	\$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	-19.3%
2011	\$381,077	\$12,094,754	\$39,052,440	\$51,528,271	2.1%
Budget 2012	(\$13,890)	\$12,251,007	\$38,707,892	\$50,945,009	-1.1%
Forecast 2013	\$551,993	\$12,315,347	\$39,978,138	\$52,845,478	3.7%

REVENUE BUDGET

DESCRIPTION OF FUNDS

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 which partially supplanted reduced state funding for Sheriff and jail in the General Fund.



CHESAPEAKE GENERAL FUND FEDERAL INTERGOVERNMENTAL REVENUES

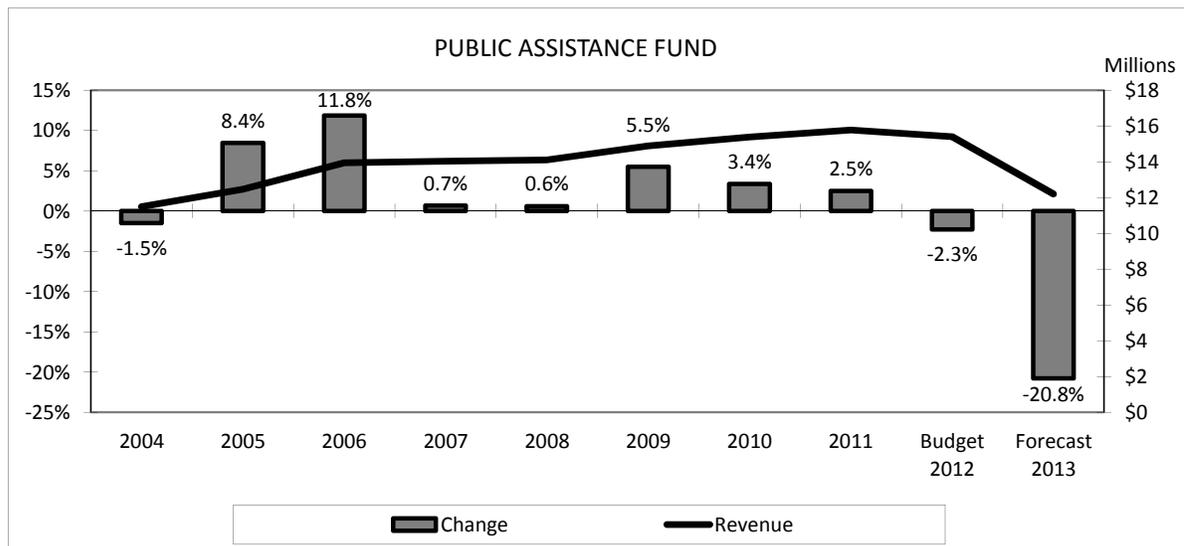
<u>Fiscal Year</u>	<u>Non-Categorical</u>	<u>Categorical</u>	<u>Total Revenue</u>	<u>Change</u>
2004	\$61,553	\$13,114,934	\$13,176,487	3536.7%
2005	\$51,819	\$360,684	\$412,503	-96.9%
2006	\$61,630	\$3,022,150	\$3,083,780	647.6%
2007	\$55,778	\$40,500	\$96,278	-96.9%
2008	\$55,470	\$79,841	\$135,311	40.5%
2009	\$43,644	\$3,119,575	\$3,163,219	2237.7%
2010	\$42,600	\$7,376,452	\$7,419,052	134.5%
2011	\$34,030	\$190,023	\$224,053	-97.0%
Budget 2012	\$47,240	\$48,740	\$95,980	-57.2%
Forecast 2013	\$34,030	\$58,633	\$92,663	-3.5%

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. The decline in FY 2013 is caused by a change in the management of day care payments by the State.



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%
2011	\$15,769,472	2.5%
Budget 2012	\$15,409,420	-2.3%
Forecast 2013	\$12,208,444	-20.8%

REVENUE BUDGET

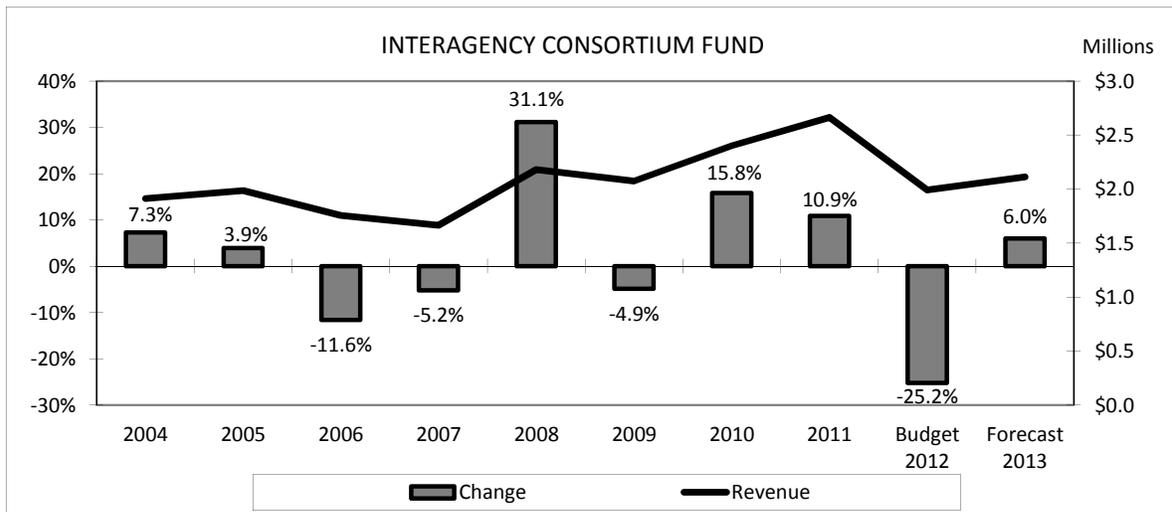
DESCRIPTION OF FUNDS

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

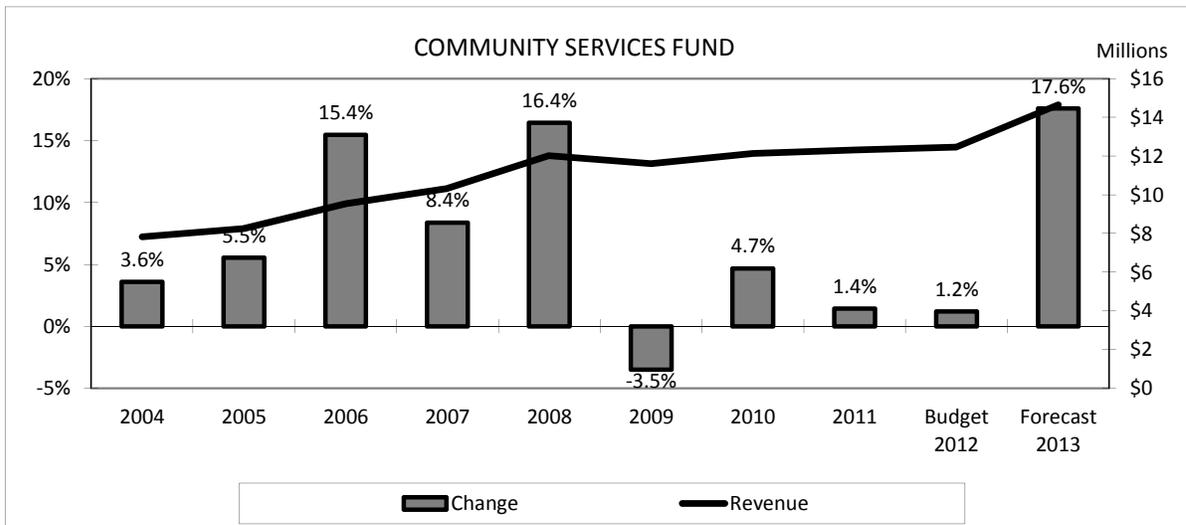
<u>Fiscal Year</u>	<u>Revenue</u>	<u>Change</u>
2004	\$1,910,891	7.3%
2005	\$1,985,288	3.9%
2006	\$1,754,938	-11.6%
2007	\$1,663,289	-5.2%
2008	\$2,181,119	31.1%
2009	\$2,074,114	-4.9%
2010	\$2,402,284	15.8%
2011	\$2,664,164	10.9%
Budget 2012	\$1,992,420	-25.2%
Forecast 2013	\$2,111,834	6.0%

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. New services paid for by third parties account for the increase in revenues for FY 2013.

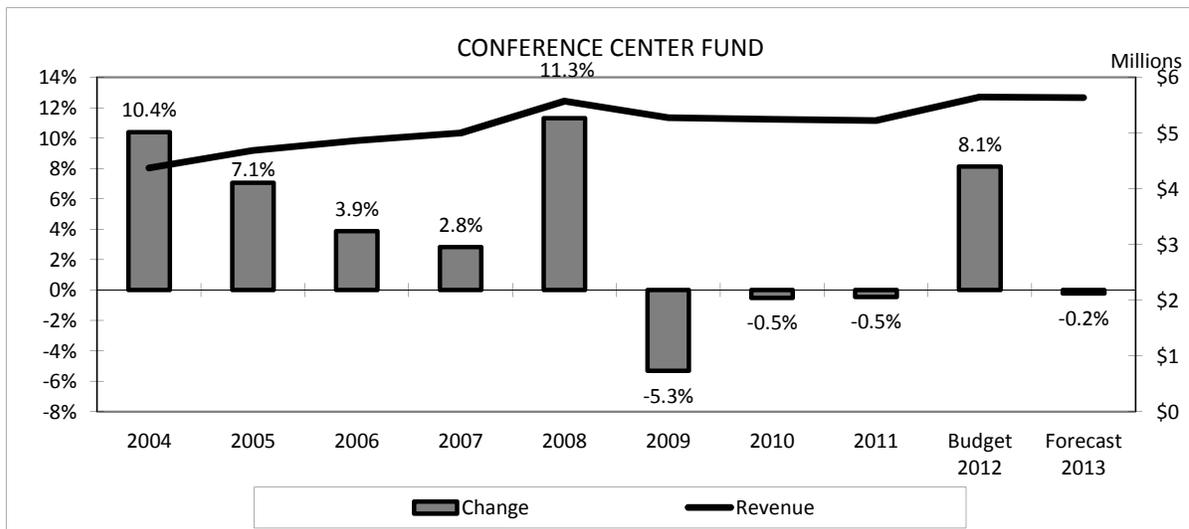


CHESAPEAKE COMMUNITY SERVICES FUND - 205 REVENUES

<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%
2011	\$12,313,023	1.4%
Budget 2012	\$12,460,410	1.2%
Forecast 2013	\$14,651,201	17.6%

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.



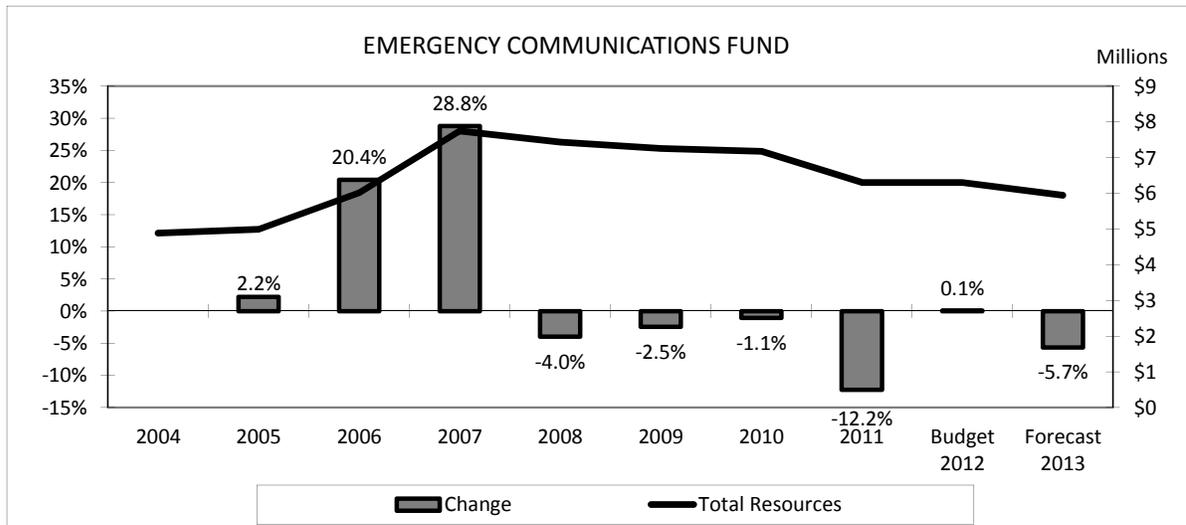
CHESAPEAKE CHESAPEAKE CONFERENCE CENTER FUND - 206 REVENUES

Fiscal Year	Revenue	Change
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%
2011	\$5,222,109	-0.5%
Budget 2012	\$5,646,760	8.1%
Forecast 2013	\$5,634,682	-0.2%

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.

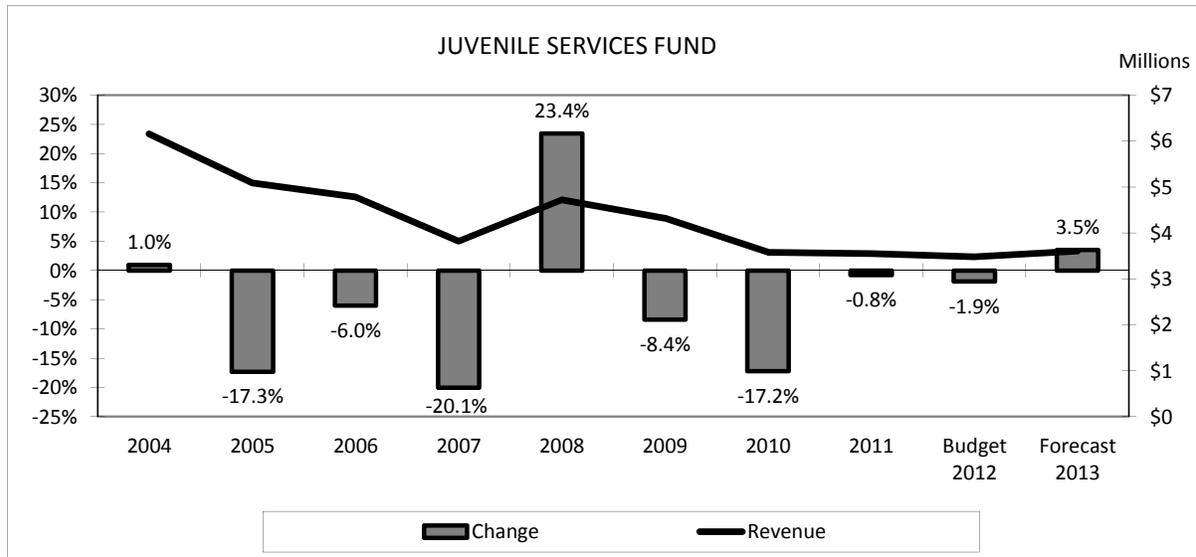


CHESAPEAKE EMERGENCY COMMUNICATIONS FUND - 207 REVENUES

<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%
2011	\$6,298,208	\$0	\$6,298,208	-12.2%
Budget 2012	\$6,304,468	\$0	\$6,304,468	0.1%
Forecast 2013	\$5,947,998	\$0	\$5,947,998	-5.7%

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.

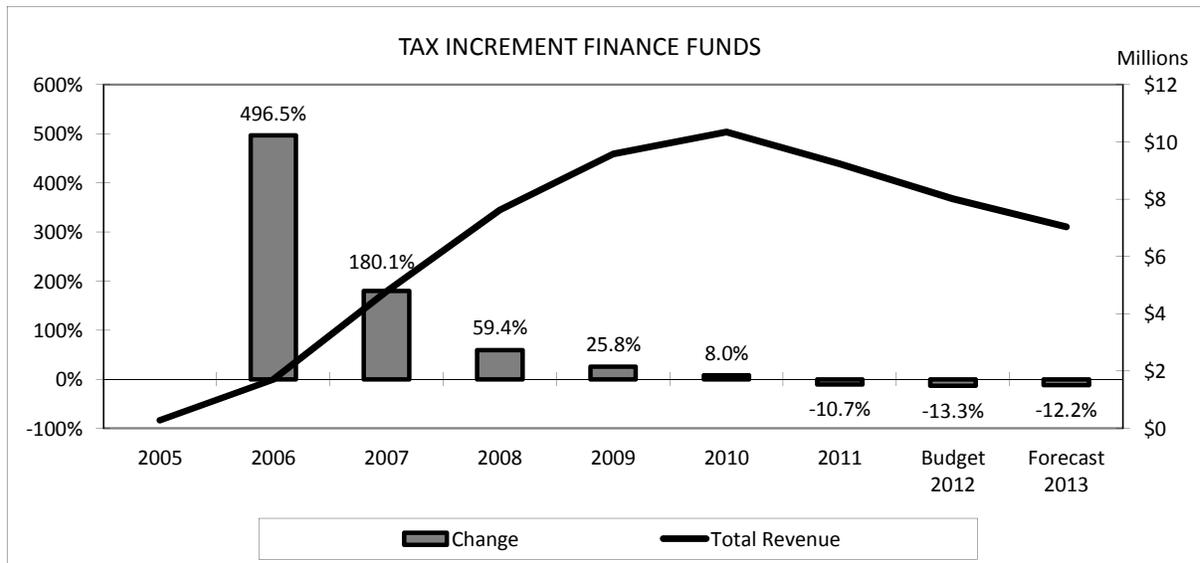


CHESAPEAKE CHESAPEAKE JUVENILE SERVICES FUND - 208 REVENUES

<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%
2011	\$3,548,435	-0.8%
Budget 2012	\$3,482,180	-1.9%
Forecast 2013	\$3,605,319	3.5%

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

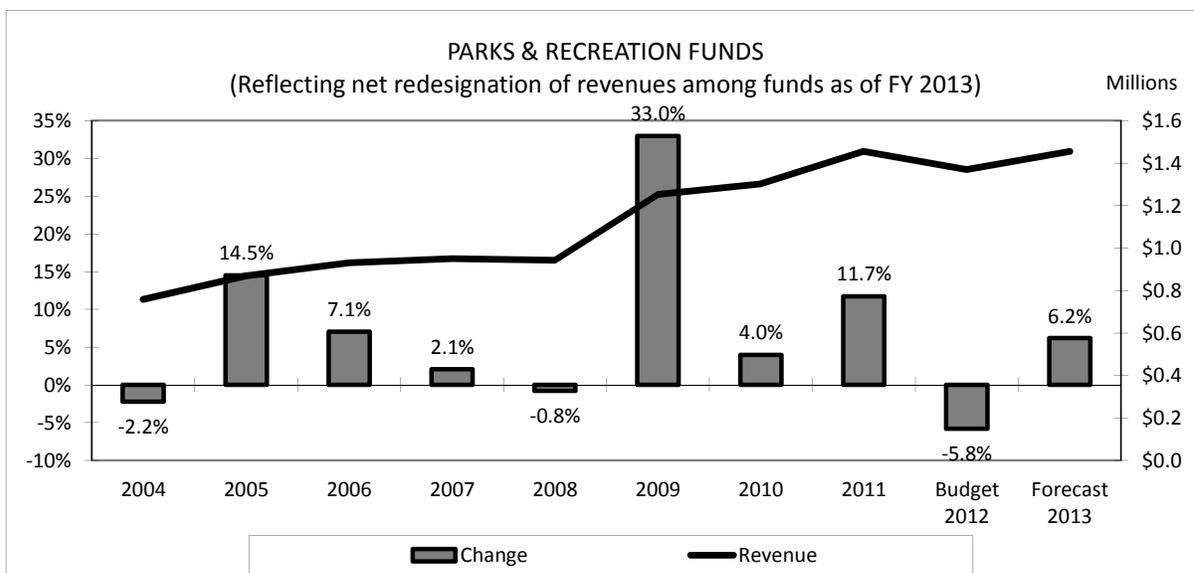
<u>Fiscal Year</u>	<u>Greenbrier</u>	<u>South Norfolk</u>	<u>Total Revenue</u>	<u>Change</u>
2005	\$286,127	\$0	\$286,127	
2006	\$1,558,821	\$147,885	\$1,706,706	496.5%
2007	\$2,595,019	\$2,185,712	\$4,780,731	180.1%
2008	\$3,793,169	\$3,827,645	\$7,620,814	59.4%
2009	\$5,004,688	\$4,581,474	\$9,586,162	25.8%
2010	\$5,551,198	\$4,798,023	\$10,349,221	8.0%
2011	\$4,966,913	\$4,272,972	\$9,239,885	-10.7%
Budget 2012	\$4,241,940	\$3,769,060	\$8,011,000	-13.3%
Forecast 2013	\$3,680,102	\$3,354,120	\$7,034,222	-12.2%

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). Effective 2013, some revenues and expenditures are moved back into the General Fund to accommodate changes in accounting rules used to prepared the City's annual financial report (CAFR). In order to make the revenues reported in this document comparable from year to year, the entire history of these revenues is shifted back to the respective General Fund categories.



CHESAPEAKE PARKS & RECREATION FUND - 213 REVENUES

<u>Fiscal Year</u>	<u>Revenue</u>	<u>Change</u>
2004	\$758,699	-2.2%
2005	\$868,896	14.5%
2006	\$930,206	7.1%
2007	\$949,493	2.1%
2008	\$941,987	-0.8%
2009	\$1,252,525	33.0%
2010	\$1,302,208	4.0%
2011	\$1,454,981	11.7%
Budget 2012	\$1,370,620	-5.8%
Forecast 2013	\$1,455,490	6.2%

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.

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.

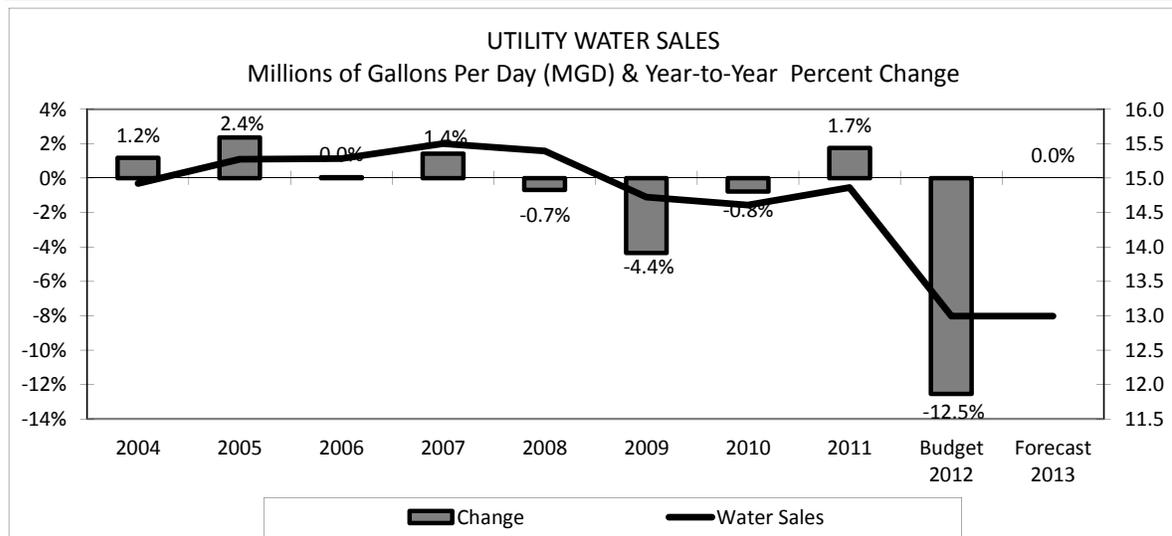
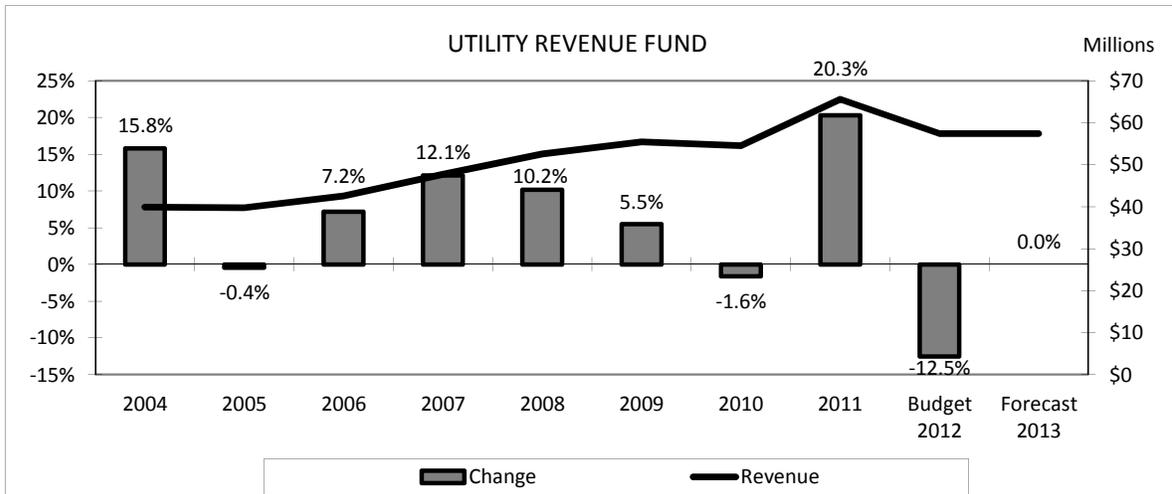
Utility Capital Improvement Fund - 507 where assets and liabilities are accumulated, debt service is paid on G.O. Bonds, and interest is earned.

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. The department tends to project revenues conservatively.

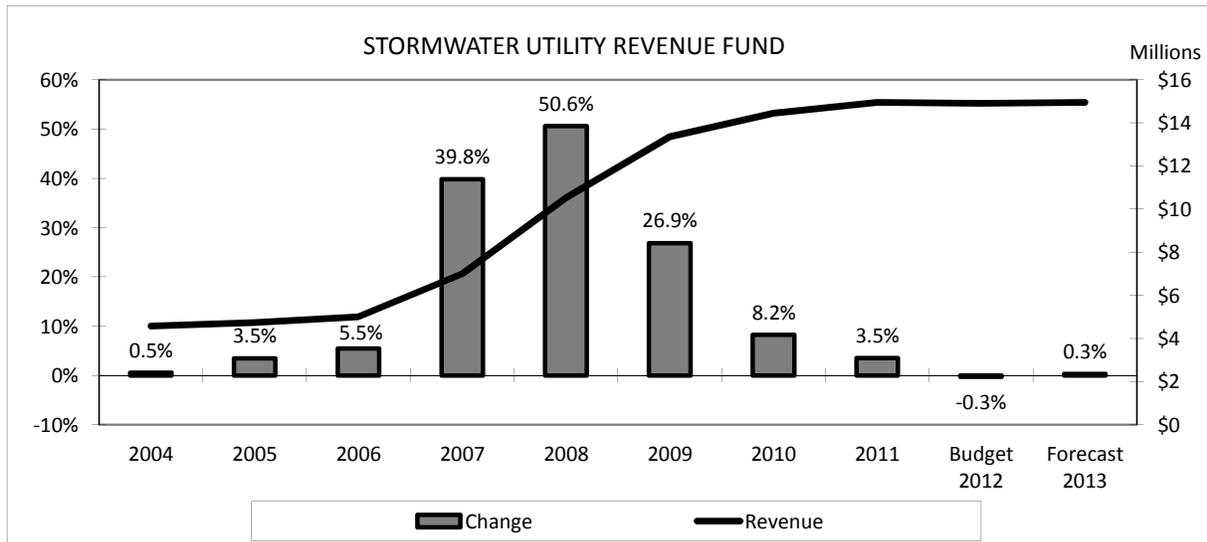


CHESAPEAKE UTILITY REVENUE FUND - 510 REVENUES
 (Based on Year End Trial Balance Reports and Water Production Reports for Fund 510)
 Water Sales are in units of Million Gallons per Day (MGD)

<u>Fiscal Year</u>	<u>Revenue</u>	<u>Change</u>	<u>Water Sales</u>	<u>Change</u>
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%
2011	\$65,616,716	20.3%	14.86	1.7%
Budget 2012	\$57,385,150	-12.5%	13.00	-12.5%
Forecast 2013	\$57,385,150	0.0%	13.00	0.0%

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.

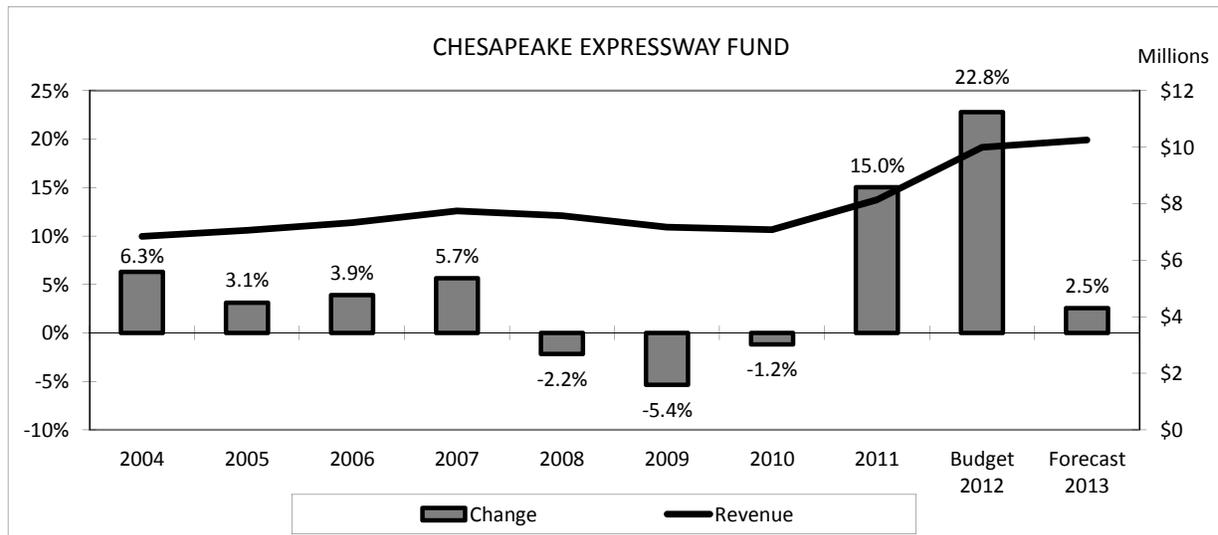


CHESAPEAKE STORMWATER ENTERPRISE FUND - 520 REVENUES

<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%
2011	\$14,951,070	3.5%
Budget 2012	\$14,908,550	-0.3%
Forecast 2013	\$14,953,094	0.3%

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	\$7,080,701	-1.2%
2011	\$8,144,671	15.0%
Budget 2012	\$10,001,034	22.8%
Forecast 2013	\$10,255,892	2.5%

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

REVENUE BUDGET

DESCRIPTION OF FUNDS

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

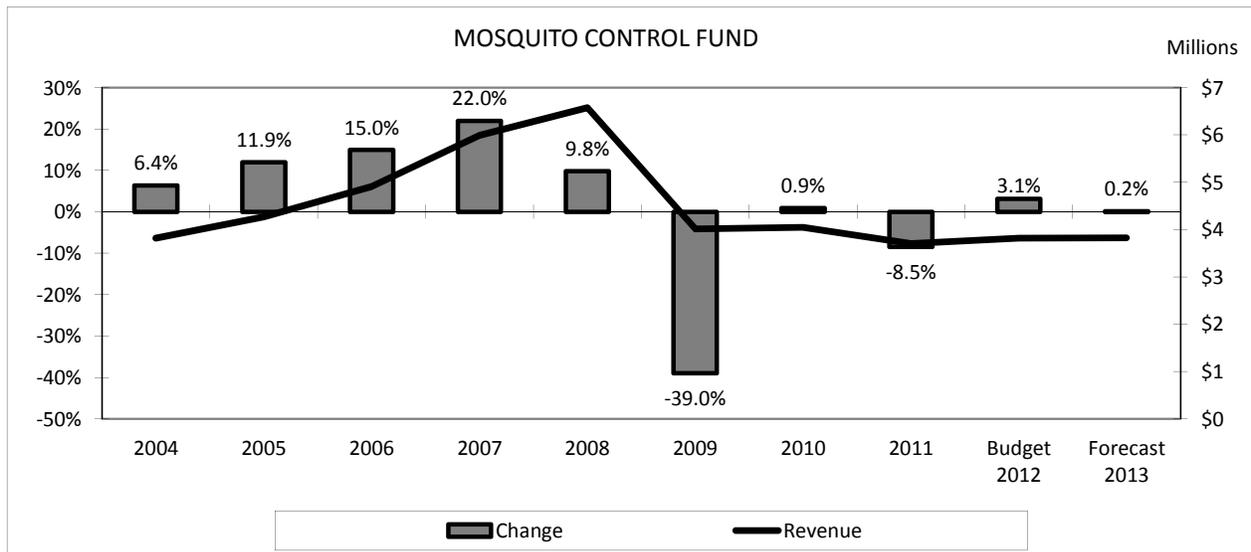
DESCRIPTION OF FUNDS

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.

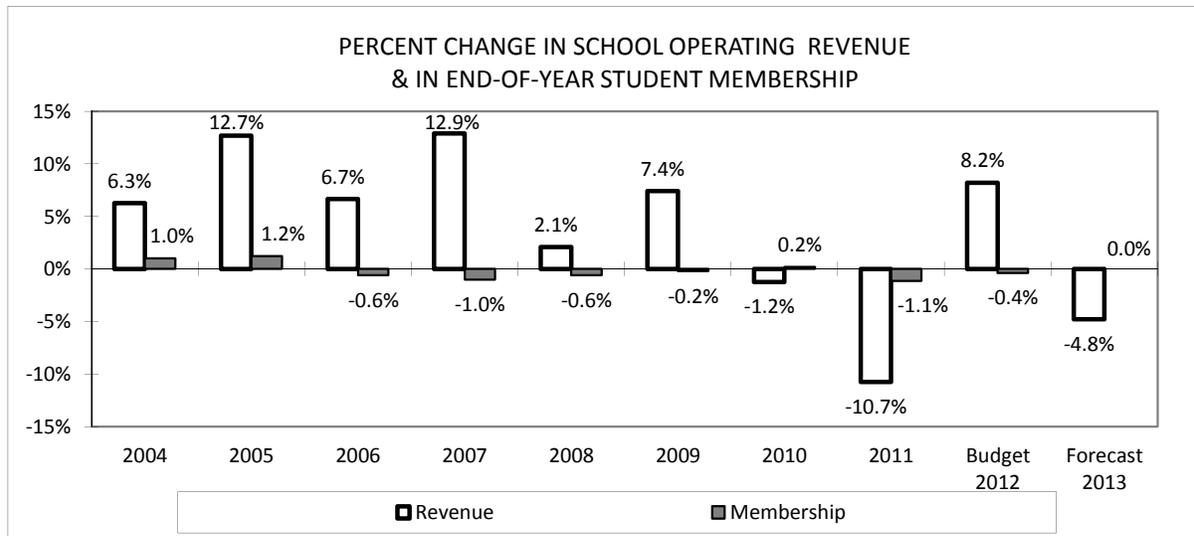


CHESAPEAKE MOSQUITO CONTROL COMMISSION FUND - 800 REVENUES

<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%
2011	\$3,702,497	-8.5%
Budget 2012	\$3,817,320	3.1%
Forecast 2013	\$3,823,046	0.2%

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.

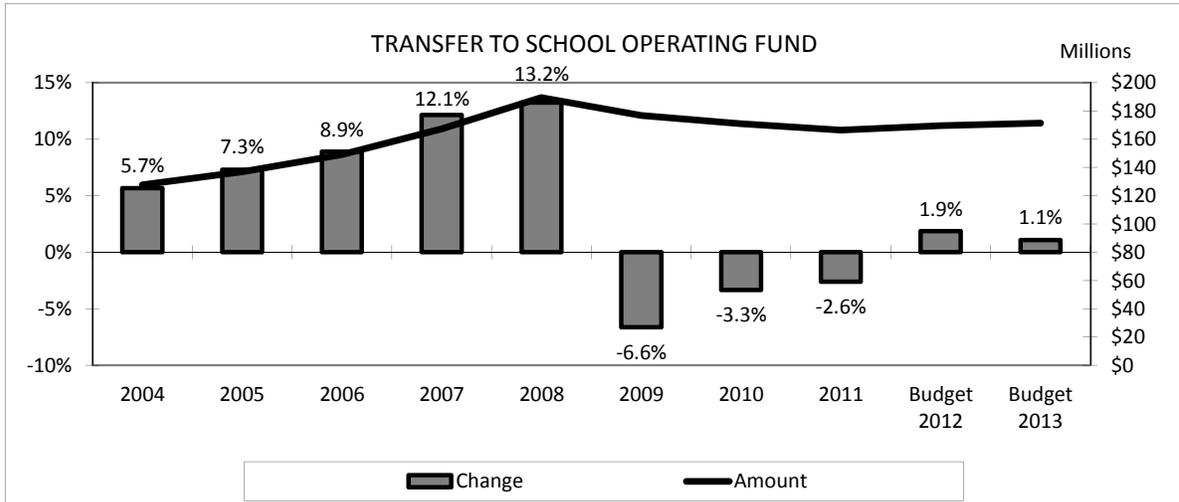


CHESAPEAKE SCHOOL FUNDS - 900 THROUGH 942 REVENUES

<u>Fiscal Year</u>	<u>Revenue</u>	<u>Change</u>	<u>End-of-Year 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%	39,059	0.2%
2011	\$248,702,902	-10.7%	38,615	-1.1%
Budget 2012	\$269,064,180	8.2%	38,467	-0.4%
Forecast 2013	\$256,173,925	-4.8%	38,467	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 40% of school operating expenses and a significant portion of the capital expenses and all of the debt service are funded by the General Fund.



CHESAPEAKE TRANSFER TO SCHOOL OPERATING FUND

<u>Fiscal Year</u>	<u>Amount</u>	<u>Change</u>
2004	\$127,628,809	5.7%
2005	\$136,961,818	7.3%
2006	\$149,149,921	8.9%
2007	\$167,260,166	12.1%
2008	\$189,393,501	13.2%
2009	\$176,836,793	-6.6%
2010	\$170,943,767	-3.3%
2011	\$166,488,283	-2.6%
Budget 2012	\$169,600,054	1.9%
Budget 2013	\$171,438,112	1.1%

GENERAL FUND

FUND 100 REVENUES

Note: Solid Waste revenues have been moved to the General Fund in FY11 as have selected Parks and Recreation revenues as of FY13.

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>General Property Taxes</u>				
Taxes-Curr Real Prop	\$ 228,177,643	\$ 223,334,890	\$ 217,904,623	-2.43%
Taxes-Curr Real Property - Committed	(271,284)	(271,284)	(271,284)	0.00%
Taxes-Delinq Real Prop	3,903,217	4,432,000	3,786,900	-14.56%
Taxes-Curr PubSvcCorp	10,791,086	10,759,950	10,190,000	-5.30%
Taxes-Curr Pers Prop	33,802,396	34,737,200	38,604,000	11.13%
Taxes-Curr Pers Prop-Refunds	(1,878,402)	(1,801,250)	(2,300,000)	27.69%
Taxes-Delinq Pers Prop	10,169,371	8,321,300	9,569,495	15.00%
Taxes-Delinq Pers Prop-Recvry	0	0	0	0.00%
Taxes-Penalties-RE&PP	1,626,384	1,356,950	1,495,410	10.20%
Taxes-Interest-RE&PP	952,192	872,100	901,700	3.39%
** Note: Committed revenues are pledged for use in specific special revenue funds.				
General Property Taxes	\$ 287,272,604	\$ 281,741,856	\$ 279,880,844	-0.66%
<u>Other Local Taxes</u>				
Taxes-Sales and Use	\$ 32,065,912	\$ 32,533,500	\$ 34,000,000	4.51%
Taxes-Utility Consumer Gas	1,950,495	1,984,800	1,994,850	0.51%
Taxes-Utility Electric	8,361,540	8,701,850	8,564,810	-1.57%
Taxes-Communications Sales Tax	12,573,905	12,993,550	12,027,213	-7.44%
Communications Sales Tax-Committed	(4,950,691)	(5,043,468)	(4,947,998)	-1.89%
Licenses-Bus and Occupant	23,030,916	21,753,100	21,031,000	-3.32%
Taxes-Local Consumption	873,721	842,700	891,280	5.76%
Excavation Fees	35,416	26,000	35,400	36.15%
Licenses-Motor Vehicle	5,180,228	5,051,600	5,137,270	1.70%
Vehicle License Late Fees	670,794	564,310	600,000	6.32%
Taxes-Bank Stock	1,440,174	1,293,000	1,449,110	12.07%
Taxes-Local Recordation	2,413,307	2,471,450	2,394,350	-3.12%
Taxes-Tobacco	4,665,441	4,542,500	4,665,440	2.71%
Taxes-Admission	669,842	682,500	669,840	-1.85%
Taxes-Pari Mutual Waging Pool	99,306	85,550	85,550	0.00%
Taxes-Sales Motel Rooms	3,959,682	3,891,500	4,308,640	10.72%
Taxes-Short Term Rental	275,504	264,200	298,640	13.04%
Taxes-Restaurant-Food	19,188,989	19,627,500	20,238,850	3.11%
Other Local Taxes	\$ 112,504,480	\$ 112,266,142	\$ 113,444,245	1.05%
<u>Permits, Privilege Fees and Regulatory Licenses</u>				
Licenses-Animal	\$ 112,172	\$ 123,310	\$ 110,000	-10.79%
Licenses-Bicycles	43	50	40	-20.00%
Transfer Fees	5,305	5,500	5,000	-9.09%
Zoning Permits (Dev. & Permits)	46,179	45,000	46,440	3.20%
Zoning Inspection Fees (Dev. & Permits)	5,500	5,000	5,725	14.50%
Zoning Inspection Fees (Planning)	37,059	49,500	29,139	-41.13%
Bldg Structure & Equip Permits	769,523	750,000	653,400	-12.88%
Misc Building Permit Fees	1,357	500	1,360	172.00%

GENERAL FUND

FUND 100 REVENUES

Note: Solid Waste revenues have been moved to the General Fund in FY11 as have selected Parks and Recreation revenues as of FY13.

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
Reinspection Fees	5,780	10,000	3,850	-61.50%
Permit Late Fees	5,485	7,000	4,875	-30.36%
Electric Inspection Fees	263,039	220,000	251,200	14.18%
Early Electrical Release	21,300	14,750	20,425	38.47%
Rat Free Certification Fee	3,220	2,500	3,150	26.00%
Plumbing Inspection Fees	162,560	135,000	164,590	21.92%
Mechanical Permits	382,252	267,000	365,000	36.70%
Elevator Inspection Fees	21,400	21,000	21,760	3.62%
Highway & Driveway Permits	12,660	15,500	15,300	-1.29%
Temporary Certificate of Occupancy	5,045	4,800	4,795	-0.10%
Temporary Release Fee	14,615	15,000	6,750	-55.00%
Solicitors Permits	3,700	2,000	3,000	50.00%
Precious Metals-Gems Permit	5,800	4,800	4,000	-16.67%
Gas Appliance Inspection Fee	48,522	50,000	48,400	-3.20%
Dog Pound Fees	47,282	42,000	56,759	35.14%
Taxi Operations License	890	520	820	57.69%
Rental Inspection-Housing Fees	10,040	10,000	11,250	12.50%
Subdivision Review Fees (Dev. & Permits)	74,720	200,000	105,110	-47.45%
Subdivision Review Fees (Planning)	55,503	21,000	30,810	46.71%
Hunting and Fishing Licenses	99	440	440	0.00%
Permits, Privilege & License Fees	\$ 2,121,050	\$ 2,022,170	\$ 1,973,388	-2.41%
Fines and Forfeitures				
Court Fines and Forfeitures	\$ 2,123,037	\$ 2,020,000	\$ 2,161,000	6.98%
Parking Fines	76,048	61,000	71,130	16.61%
Overweight Citation Fines	62,388	150,000	70,000	-53.33%
Fines and Forfeitures	\$ 2,261,473	\$ 2,231,000	\$ 2,302,130	3.19%
Use of Money & Property				
Interest-Bank Dep	\$ 620,583	\$ 565,000	\$ 269,000	-52.39%
Interest-Bank Dep (Solid Waste)	31,988	0	0	0.00%
Interest-Bank Dep	25,093	0	0	0.00%
Net Inc/(Decr) in FV of Invest	(134,602)	0	0	0.00%
Interest-Customer Payments (Solid Waste)	23,170	0	0	0.00%
Rent-Ches City Park	9,310	37,520	35,000	-6.72%
Rent-Park Shelters	11,530	18,100	18,100	0.00%
Rent-Park Land	8,116	5,100	8,120	59.22%
Rent-Health Dept Battlefield	113,400	113,400	113,400	0.00%
Rent-Clinics Liberty St. (General)	24,228	24,230	24,228	-0.01%
Rent-Clinics Liberty St. (Adult)	7,287	7,280	7,287	0.10%
Rent-Library	13,299	13,510	13,000	-3.77%
Rent-Civic Facilities	473	5,000	1,500	-70.00%
Rent-Acquired Property PW	7,000	6,000	18,000	200.00%

GENERAL FUND

FUND 100 REVENUES

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<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
Rent-Showmobile	3,725	7,280	3,500	-51.92%
Rent-Other	22,611	32,040	32,040	0.00%
Parking Fees-Parks	11,099	7,910	8,000	1.14%
Vending Machine Commissions (New Contract)	51,000	51,000	51,000	0.00%
Clearing Fixed Asset Disposal	1,655	0	0	0.00%
Use of Money and Property	\$ 850,966	\$ 893,370	\$ 602,175	-32.60%
<u>Charges for Services</u>				
Excess Fees	\$ 214,672	\$ 128,300	\$ 190,000	48.09%
Sheriff-Process Service Fees	22,861	22,860	22,860	0.00%
Law Library Fees	106,954	108,500	108,500	0.00%
DNA Testing Fee	2,040	1,870	1,260	-32.62%
Court Fees-Municipal	52,562	45,000	50,000	11.11%
Court Fees-Miscellaneous	62,814	47,000	60,000	27.66%
Special Court Costs	74,882	50,000	50,000	0.00%
Accident Report Fees	37,230	38,000	35,000	-7.89%
Escheated Funds	58,920	0	0	0.00%
Sale of Svc-Planning	2,362	300	187	-37.67%
Sale of Svc-Assessor	5,329	4,000	4,000	0.00%
Sale of Svc-Public Info	687	0	0	0.00%
Sale of Svc-Comm of Rev	95	100	100	0.00%
DMV Select Service Commission	51,173	50,000	50,000	0.00%
Commonwealth's Attorney Fees	12,319	6,900	10,000	44.93%
Police Escort Fee	61,057	45,000	50,000	11.11%
Police-Abandoned Vehicle Fee	2,820	1,700	2,480	45.88%
Sale of Svc-Police	149,158	111,000	94,147	-15.18%
DUI Expense Reimbursement	28,650	28,000	32,600	16.43%
Fire Report Fees	560	0	0	0.00%
EMS Fees	4,035,220	3,295,970	3,454,492	4.81%
Fire Inspection Fees	38,545	0	0	0.00%
Sheriff-Weekend Jail Time Fee	75,004	114,840	57,066	-50.31%
Inmate Processing Fee	28,098	22,500	19,478	-13.43%
Sale of Svc Fed Inm-TranspGrd	26,317	16,290	20,026	22.93%
Sale of Svc Fed Inm-PrisDays	1,068,405	1,184,000	584,610	-50.62%
Jail Inmate Monitors	58,888	76,270	53,676	-29.62%
Sheriff - Jail Phone System	391,877	478,060	428,025	-10.47%
Sheriff-Jail Fee	431,444	350,000	290,142	-17.10%
Sheriff Security Service	1,186	0	0	0.00%
Sale of Svc Sheriff Workforce	467,348	497,480	497,480	0.00%
Court Security Fee	392,214	360,150	300,000	-16.70%
NonConsecutive Jail Time fee	86	200	197	-1.50%
Inmate Medical Fees	13,929	12,240	12,103	-1.12%
Operation Street Lights	7,639	0	0	0.00%
Installation Street Lights	24,069	0	0	0.00%
Subdivision Inspection Fees	46,503	180,000	43,000	-76.11%

GENERAL FUND

FUND 100 REVENUES

Note: Solid Waste revenues have been moved to the General Fund in FY11 as have selected Parks and Recreation revenues as of FY13.

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
Eng/Adm/Inspec	121,922	100,000	175,000	75.00%
Eng/Adm/Inspec Fac Mgmt	99,649	0	0	0.00%
Sale of Svc-Dev. & Permits	0	180,000	115,500	-35.83%
Sale of Svc-Public Works	204,200	203,130	201,250	-0.93%
Waste Recycling Service Charge (Solid Waste)	1,230,937	0	0	0.00%
Local Developers Contribution-Permits	20,000	0	0	0.00%
Recreation-ID Cards (Park Operations)	6,813	0	0	0.00%
Art Sales Commissions	1,327	0	0	0.00%
Library Fees & Fines	234,766	349,440	250,000	-28.46%
Library Delinquent Fees/Fines	30,124	12,950	16,000	23.55%
Library Delinq Replacemt Fees	44,026	29,270	28,500	-2.63%
Library Lost Book Fees	18,863	16,080	17,200	6.97%
Library Non-Res Card Fees	7,362	13,940	7,000	-49.78%
Library Copy Charges	39,571	0	0	0.00%
Sale of Publications	2	0	0	0.00%
Zoning Plan Review Fees	15,890	15,000	16,400	9.33%
Zoning Certifications	3,880	3,300	4,000	21.21%
Lot Processing Fee	41,525	50,000	50,000	0.00%
Building Plan Review Fees	52,580	50,000	52,800	5.60%
Technology Fees - Inspections	65,595	61,000	64,500	5.74%
EGOV Subscription Revenue	27,846	26,690	26,900	0.79%
Environment Site Assess Fees	14,400	13,500	14,700	8.89%
Wage Assignment Fees	5,274	7,500	10,000	33.33%
Returned Check Fees	19,824	19,500	19,500	0.00%
Cr Card Fees-Discover	(17)	0	0	0.00%
Cr Card Fees-Official Pay	52,763	0	0	0.00%
Admin Fee-Dup Receipts	19,770	20,120	20,120	0.00%
Admin Fee-Delq Tax Collect	682,336	592,500	609,990	2.95%
Admin Fee-Erroneous Assmt (Interest Refunds)	(18,601)	17,490	(17,490)	-200.00%
Admin Fee-Legal	3,201	2,300	2,300	0.00%
FOIA	1,501	0	0	0.00%
Passport Application Fee	32,461	16,000	12,126	-24.21%
Passport Application Fee	17,400	6,500	6,500	0.00%
DMV Hold Fees-Admin Fee	190,105	129,000	192,490	49.22%
Custodial Svcs Pks & Rec	125,238	50,000	125,000	150.00%
Penalties-Non-taxes	3,000	6,000	4,000	-33.33%
Penalties (Solid Waste)	215,421	0	0	0.00%
Legal Service Fees	3,813	11,470	4,000	-65.13%
Charges for Services	\$ 11,688,684	\$ 9,279,210	\$ 8,549,715	-7.86%
Miscellaneous Revenue				
Expenditure Refunds Other	\$ 26,060	\$ 0	\$ 0	0.00%
Expenditure Refunds (Vet)	2,282	1,960	1,960	0.00%
Primary Fees	1,526	0	0	0.00%
Sale of Salvage and Surplus	6,011	0	5,500	100.00%
Sale of Real Property	141,050	0	0	0.00%

GENERAL FUND

FUND 100 REVENUES

Note: Solid Waste revenues have been moved to the General Fund in FY11 as have selected Parks and Recreation revenues as of FY13.

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
Miscellaneous Local Revenues	17,990	0	0	0.00%
Settlement - City Attorney	62,389	0	0	0.00%
EnergyConnect	0	0	24,000	100.00%
Sale of Refuse Containers PW (Solid Waste)	10,415	5,000	5,000	0.00%
Sale of Recycling Bins (Solid Waste)	6,620	5,000	5,000	0.00%
Claims Reimb Public Works	26,117	25,000	26,000	4.00%
Sale of Srv - CIB Support (HRIS)	140,666	216,000	0	-100.00%
Dog Park Memberships	6,203	6,690	6,500	-2.84%
Cash Short/Over	161	0	0	0.00%
Miscellaneous Revenue	\$ 447,490	\$ 259,650	\$ 73,960	-71.52%
<u>Recovered Costs</u>				
Rec/Reb-Ins Claims Collected	\$ 2,967	\$ 0	\$ 0	0.00%
Rec/Reb-VA Dept of Taxation	109	320	200	-37.50%
Rec/Reb-P/Y Expenditures	29,210	0	0	0.00%
Rec/Reb-Other	158,765	0	0	0.00%
Rec/Reb-Animal Control	2,002	0	0	0.00%
Rec/Reb-Jury	520	0	0	0.00%
Recovered Costs	\$ 193,572	\$ 320	\$ 200	-37.50%
Revenue From Local Sources	\$ 417,340,318	\$ 408,693,718	\$ 406,826,657	-0.46%
<u>Noncategorical Aid From the Commonwealth</u>				
Rolling Stock Taxes	\$ 154,830	\$ 150,000	\$ 142,508	-4.99%
Taxes-Sales Mobile Homes	45,524	40,000	40,000	0.00%
Grantors Tax	590,920	575,000	590,000	2.61%
Indirect Costs	386,597	0	275,000	100.00%
Taxes-Curr PPTRA	28,590,001	28,590,001	28,590,001	0.00%
Taxes-Auto Daily Rental	654,095	672,000	713,560	6.18%
Contra Rev -Local Aid to State	(1,450,889)	(1,450,890)	(1,209,075)	-16.67%
State Noncategorical Aid	\$ 28,971,078	\$ 28,576,111	\$ 29,141,994	1.98%
<u>Categorical Aid From the Commonwealth - Shared Expenses</u>				
Commonwealth Attorney	\$ 1,632,395	\$ 1,672,290	\$ 1,672,290	0.00%
Sheriff	8,513,038	8,502,140	8,533,451	0.37%
Commissioner of the Revenue	338,922	334,865	334,000	-0.26%
Treasurer	357,987	348,331	357,986	2.77%
General Registrar	76,829	74,087	76,829	3.70%
Circuit Court Clerk-Compensation Board	1,102,630	1,146,157	1,165,443	1.68%
Circuit Court Clerk-Technology	0	100,000	100,000	0.00%
Agriculture	72,953	73,137	75,348	3.02%

GENERAL FUND

FUND 100 REVENUES

Note: Solid Waste revenues have been moved to the General Fund in FY11 as have selected Parks and Recreation revenues as of FY13.

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
State Aid Shared Expenses	<u>\$ 12,094,754</u>	<u>\$ 12,251,007</u>	<u>\$ 12,315,347</u>	<u>0.53%</u>
<u>Categorical Aid From the Commonwealth - Other</u>				
Public Safety-Police State (HB599)	\$ 6,529,120	\$ 6,299,897	\$ 6,299,897	0.00%
Public Safety-Fire State Grant	1,502	0	0	0.00%
Jail Prisoner Costs (LIDS)	2,031,789	1,961,566	2,181,789	11.23%
Street Construction & Maint	28,595,655	28,646,089	29,689,382	3.64%
State Contribution - Health	17,371	0	17,371	100.00%
Library Funds	176,873	174,660	175,163	0.29%
State Recordation Taxes	1,088,175	1,000,000	1,000,000	0.00%
Jail Project Reimbursement	611,955	625,680	614,536	-1.78%
Other State Categorical Aid	<u>\$ 39,052,440</u>	<u>\$ 38,707,892</u>	<u>\$ 39,978,138</u>	<u>3.28%</u>
Categorical Aid From The Commonwealth	<u>\$ 51,147,194</u>	<u>\$ 50,958,899</u>	<u>\$ 52,293,485</u>	<u>2.62%</u>
Revenue From the Commonwealth	<u>\$ 80,118,272</u>	<u>\$ 79,535,010</u>	<u>\$ 81,435,479</u>	<u>2.39%</u>
<u>Federal Noncategorical Aid</u>				
Payment in Lieu of Tax (Forest Svc)	\$ 7,386	\$ 3,930	\$ 7,386	87.94%
Refuge Sharing Act	26,644	43,310	26,644	-38.48%
Federal Noncategorical Aid	<u>\$ 34,030</u>	<u>\$ 47,240</u>	<u>\$ 34,030</u>	<u>-27.96%</u>
<u>Federal Categorical Aid</u>				
Dug Enforcement-Fed OT Reimb	\$ 12,757	\$ 0	\$ 0	0.00%
Sheriff-SSI Incentive Pay	14,800	17,330	18,240	5.25%
Reimb for Emerg Exp-Fed-2009 Noreaster	131,054	0	0	0.00%
Crim Alien Asst Program	31,412	31,410	40,393	28.60%
Federal Categorical Aid	<u>\$ 190,023</u>	<u>\$ 48,740</u>	<u>\$ 58,633</u>	<u>20.30%</u>
Revenue From The Federal Government	<u>\$ 224,053</u>	<u>\$ 95,980</u>	<u>\$ 92,663</u>	<u>-3.46%</u>
General Fund Revenues	<u>\$ 497,682,643</u>	<u>\$ 488,324,708</u>	<u>\$ 488,354,799</u>	<u>0.01%</u>

VIRGINIA PUBLIC ASSISTANCE

FUND 201 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 4,721	\$ 0	\$ 0	0.00%
Use of Money and Property	<u>\$ 4,721</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0.00%</u>
<u>Charges for Services</u>				
Admin Fee-Other	\$ 1,395	\$ 4,500	\$ 1,200	-73.33%
Charges for Services	<u>\$ 1,395</u>	<u>\$ 4,500</u>	<u>\$ 1,200</u>	<u>-73.33%</u>
<u>Recovered Costs</u>				
Rec/Reb -PA Grant	\$ (171)	\$ 0	\$ 0	0.00%
Rec/Reb - TANF	7,684	3,000	6,500	116.67%
Rec/Reb Other	5,555	2,500	4,000	60.00%
Rec/Reb	233	0	0	0.00%
Recovered Costs	<u>\$ 13,301</u>	<u>\$ 5,500</u>	<u>\$ 10,500</u>	<u>90.91%</u>
<u>Categorical Aid From the Commonwealth - Other</u>				
Public Assistance-VA	\$ 5,486,016	\$ 5,903,550	\$ 4,970,333	-15.81%
State Categorical Aid	<u>\$ 5,486,016</u>	<u>\$ 5,903,550</u>	<u>\$ 4,970,333</u>	<u>-15.81%</u>
<u>Revenue from the Federal Government</u>				
Federal - ARRA Econ Stimulus	\$ 149,997	\$ 0	\$ 0	0.00%
Public Welfare-Other Fed Grn	10,114,042	9,495,870	7,226,411	-23.90%
Revenue from the Federal Government	<u>\$ 10,264,039</u>	<u>\$ 9,495,870</u>	<u>\$ 7,226,411</u>	<u>-23.90%</u>
Virginia Public Assistance Fund	<u>\$ 15,769,472</u>	<u>\$ 15,409,420</u>	<u>\$ 12,208,444</u>	<u>-20.77%</u>

INTERAGENCY CONSORTIUM

FUND 203 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 233	\$ 0	\$ 0	0.00%
Use of Money and Property	<u>\$ 233</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0.00%</u>
<u>Charges for Services</u>				
Parent Co-Pay	\$ 4,537	\$ 0	\$ 0	0.00%
Charges for Services	<u>\$ 4,537</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0.00%</u>
<u>Recovered Costs</u>				
Rec/Reb-Other	\$ 27,302	\$ 0	\$ 0	0.00%
Rec/Reb-Jury	0	0	0	0.00%
Recovered Costs	<u>\$ 27,302</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0.00%</u>
<u>Categorical Aid From the Commonwealth - Other</u>				
Pool Revenue-VA	\$ 2,600,669	\$ 1,961,000	\$ 2,080,411	6.09%
Public Welfare-Other St Grant	31,423	31,420	31,423	0.01%
State Categorical Aid	<u>\$ 2,632,092</u>	<u>\$ 1,992,420</u>	<u>\$ 2,111,834</u>	<u>5.99%</u>
Interagency Consortium Fund	<u>\$ 2,664,164</u>	<u>\$ 1,992,420</u>	<u>\$ 2,111,834</u>	<u>5.99%</u>

FEE SUPPORTED ACTIVITIES FUND

FUND 204 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>License & Permit Fees</u>				
Fire Permit Fees	\$ 74,185	\$ 76,300	\$ 85,000	11.40%
Fire Bulk Storage Fees	65,829	94,680	100,583	6.23%
	<hr/>	<hr/>	<hr/>	<hr/>
License & Permit Fees	\$ 140,014	\$ 170,980	\$ 185,583	8.54%
<u>Fines & Forfeitures</u>				
Red Light Photo Enforcement Fine	\$ 181,601	\$ 631,750	\$ 935,750	48.12%
	<hr/>	<hr/>	<hr/>	<hr/>
Fines & Forfeitures	\$ 181,601	\$ 631,750	\$ 935,750	48.12%
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 8,088	\$ 0	\$ 15,439	100.00%
	<hr/>	<hr/>	<hr/>	<hr/>
Use of Money and Property	\$ 8,088	\$ 0	\$ 15,439	100.00%
<u>Charges for Services</u>				
Fire Inspection Fees	\$ 133,150	\$ 159,550	\$ 202,000	26.61%
Weed Cutting Charges	78,910	0	0	0.00%
	<hr/>	<hr/>	<hr/>	<hr/>
Charges for Services	\$ 212,060	\$ 159,550	\$ 202,000	26.61%
<u>Recovered Costs</u>				
Rec/Reb-Fire HEAT	\$ 92,621	\$ 5,000	\$ 15,439	208.78%
	<hr/>	<hr/>	<hr/>	<hr/>
Recovered Costs	\$ 92,621	\$ 5,000	\$ 15,439	208.78%
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Fee Supported Activities Fund	\$ 634,384	\$ 967,280	\$ 1,354,211	40.00%

COMMUNITY SERVICES

FUND 205 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 41,697	\$ 0	\$ 0	0.00%
Clearing Fixed Asset Dispos	0	0	0	0.00%
Use of Money and Property	\$ 41,697	\$ 0	\$ 0	0.00%
<u>Charges for Services</u>				
MH Fees	\$ 1,938,114	\$ 2,306,030	\$ 2,200,675	-4.57%
MR Fees (Intellectual Disability)	1,822,769	1,532,450	3,596,809	134.71%
SA Substance Abuse Fees	136,676	143,600	161,500	12.47%
Charges for Services	\$ 3,897,559	\$ 3,982,080	\$ 5,958,984	49.65%
<u>Miscellaneous Revenue</u>				
Sale of Svc	\$ 0	\$ 0	\$ 0	0.00%
Miscellaneous Revenue	\$ 0	\$ 0	\$ 0	0.00%
<u>Recovered Costs</u>				
Rec/Reb-Other	\$ 4,284	\$ 0	\$ 0	0.00%
Rec/Reb-Jury	380	0	0	0.00%
Recovered Costs	\$ 4,664	\$ 0	\$ 0	0.00%
<u>Categorical Aid From the Commonwealth - Other</u>				
Mental Health Svcs-VA	\$ 6,011,730	\$ 5,963,480	\$ 6,001,425	0.64%
Intellectual Disability Svcs-VA	361,571	493,020	527,890	7.07%
Substance Abuse Svcs-VA	897,364	874,480	875,075	0.07%
Gen Govt-Other State Grants	0	68,260	250,000	266.25%
State Categorical Aid	\$ 7,270,665	\$ 7,399,240	\$ 7,654,390	3.45%
<u>Revenue from the Federal Government</u>				
Mental Health Svcs-Fed	\$ 122,486	\$ 122,490	\$ 119,855	-2.15%
Substance Abuse Svcs-Fed	763,092	763,090	763,092	0.00%
Part C Infant-Fed	212,860	193,510	154,880	-19.96%
Revenue from the Federal Government	\$ 1,098,438	\$ 1,079,090	\$ 1,037,827	-3.82%
Community Services Fund	\$ 12,313,023	\$ 12,460,410	\$ 14,651,201	17.58%

CHESAPEAKE CONFERENCE CENTER

FUND 206 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>Other Local Taxes</u>				
Taxes-Sales Motel Rooms	\$ 565,581	\$ 553,500	\$ 553,500	0.00%
Taxes-Lodging Flat	845,512	907,760	907,760	0.00%
Taxes-Restaurant-Food	1,918,887	1,925,500	1,925,500	0.00%
Other Local Taxes	\$ 3,329,980	\$ 3,386,760	\$ 3,386,760	0.00%
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 13,814	\$ 0	\$ 0	0.00%
Rent-Conference Center	233,171	240,000	240,000	0.00%
Use of Money & Property	\$ 246,984	\$ 240,000	\$ 240,000	0.00%
<u>Charges for Services</u>				
Sale of Svc-Conference Center Convention and Tourism	\$ 136,813 130	\$ 175,000 0	\$ 175,000 0	0.00% 0.00%
Charges for Services	\$ 136,943	\$ 175,000	\$ 175,000	0.00%
<u>Miscellaneous Revenue</u>				
Miscellaneous Local Revenues	\$ 17	\$ 0	\$ 0	0.00%
Conf Center Service Fees	249,007	290,000	287,987	-0.69%
Admission Fees	28,910	15,000	15,000	0.00%
Sale of Food	1,157,134	1,400,000	1,389,935	-0.72%
Sale of Beverages	72,261	125,000	125,000	0.00%
Miscellaneous Revenue	\$ 1,507,329	\$ 1,830,000	\$ 1,817,922	-0.66%
<u>Recovered Costs</u>				
Rec/Reb-Other (Conv. Ctr)	\$ 776	\$ 15,000	\$ 15,000	0.00%
Rec/Reb-Other (Tourism)	97	0	0	0.00%
Recovered Costs	\$ 873	\$ 15,000	\$ 15,000	0.00%
Chesapeake Conference Center Fund	\$ 5,222,109	\$ 5,646,760	\$ 5,634,682	-0.21%

E-911 OPERATIONS FUND

FUND 207 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
Other Local Taxes				
Taxes-Communications Tax-Committed	\$ 4,950,691	\$ 5,043,468	\$ 4,947,998	-1.89%
** Note: Committed revenues are pledged for use in specific special revenue funds by City				
Other Local Taxes	<u>\$ 4,950,691</u>	<u>\$ 5,043,468</u>	<u>\$ 4,947,998</u>	<u>-1.89%</u>
Use of Money & Property				
Interest-Bank Dep	\$ 44,862	\$ 0	\$ 0	0.00%
Use of Money and Property	<u>\$ 44,862</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0.00%</u>
Categorical Aid From the Commonwealth - Other				
Wireless E-911 Service Board	\$ 1,302,656	\$ 1,261,000	\$ 1,000,000	-20.70%
State Categorical Aid	<u>\$ 1,302,656</u>	<u>\$ 1,261,000</u>	<u>\$ 1,000,000</u>	<u>-20.70%</u>
E-911 Operations Fund	<u>\$ 6,298,208</u>	<u>\$ 6,304,468</u>	<u>\$ 5,947,998</u>	<u>-5.65%</u>

CHESAPEAKE JUVENILE SERVICES

FUND 208 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 2,916	\$ 0	\$ 0	0.00%
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Use of Money and Property	<u>\$ 2,916</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0.00%</u>
<u>Charges for Services</u>				
Telephone Commissions	\$ 10,653	\$ 9,500	\$ 10,653	12.14%
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Charges for Services	<u>\$ 10,653</u>	<u>\$ 9,500</u>	<u>\$ 10,653</u>	<u>12.14%</u>
<u>Recovered Costs</u>				
Rec/Reb-Jt Cost-Juv Home	\$ 1,417,210	\$ 1,387,000	\$ 1,456,350	5.00%
Rec/Reb-Other	663	0	0	0.00%
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Recovered Costs	<u>\$ 1,417,873</u>	<u>\$ 1,387,000</u>	<u>\$ 1,456,350</u>	<u>5.00%</u>
<u>Categorical Aid From the Commonwealth - Other</u>				
Juvenile Detention Home	\$ 2,116,992	\$ 2,085,680	\$ 2,138,316	2.52%
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Other State Categorical Aid	<u>\$ 2,116,992</u>	<u>\$ 2,085,680</u>	<u>\$ 2,138,316</u>	<u>2.52%</u>
Juvenile Services Fund	<u>\$ 3,548,435</u>	<u>\$ 3,482,180</u>	<u>\$ 3,605,319</u>	<u>3.54%</u>

TAX INCREMENT FINANCING FUND-GREENBRIER

FUND 209 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>General Property Taxes</u>				
Taxes-Curr Real Prop	\$ 4,889,900	\$ 4,241,940	\$ 3,680,102	-13.24%
General Property taxes	<u>\$ 4,889,900</u>	<u>\$ 4,241,940</u>	<u>\$ 3,680,102</u>	<u>-13.24%</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 77,013	\$ 0	\$ 0	0.00%
Use of Money and Property	<u>\$ 77,013</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0.00%</u>
TIF Fund	<u>\$ 4,966,913</u>	<u>\$ 4,241,940</u>	<u>\$ 3,680,102</u>	<u>-13.24%</u>

TAX INCREMENT FINANCING FUND-SOUTH NORFOLK

FUND 212 REVENUES

<u>RESOURCE DETAIL</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>General Property Taxes</u>				
Taxes-Curr Real Prop	\$ 4,198,806	\$ 3,769,060	\$ 3,354,120	-11.01%
General Property taxes	<u>\$ 4,198,806</u>	<u>\$ 3,769,060</u>	<u>\$ 3,354,120</u>	<u>-11.01%</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 74,166	\$ 0	\$ 0	0.00%
Use of Money and Property	<u>\$ 74,166</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0.00%</u>
TIF Fund	<u>\$ 4,272,972</u>	<u>\$ 3,769,060</u>	<u>\$ 3,354,120</u>	<u>-11.01%</u>

OPEN SPACE & AGRICULTURAL PRESERVATION

FUND 210 REVENUES

Revenues programmed in Fund 210 are moved to a project account for this activity

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>General Property Taxes</u>				
Taxes-Curr Real Prop	\$ 271,284	\$ 271,284	\$ 271,284	0.00%
** Note: Committed revenues are pledged for use in specific special revenue funds by City				
<u>General Property Taxes</u>	<u>\$ 271,284</u>	<u>\$ 271,284</u>	<u>\$ 271,284</u>	<u>0.00%</u>
Open Space & Agricultural Preservation Fund	<u>\$ 271,284</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 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 4,275	\$ 0	\$ 0	0.00%
Rent- P&R Concessions-Athletic Recreation	1,875	1,800	2,100	16.67%
Rent- P&R Concessions-Leisure	525	0	0	0.00%
Rent- P&R Concessions-Sr/Therapeutic	620	0	0	0.00%
Rent- P&R Concessions-Fine Arts	2,400	0	0	0.00%
Rent-Athletic Fields-Athletic Recreation	9,365	16,810	9,250	-44.97%
Rent-NWRP Fees-Northwest River Park	12,488	22,590	17,500	-22.53%
Rent-Other Recreational-Community Cntrs	20	0	0	0.00%
Rent-Other Recreational-Northwest River Park	25,545	31,170	29,400	-5.68%
Rent-Campsites-Northwest River Park	60,964	53,860	60,760	12.81%
Rent-Cabins-Northwest River Park	9,272	9,010	8,430	-6.44%
Rent-Community Centers-Community Cntrs	104,185	121,500	136,500	12.35%
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Use of Money & Property	\$ 231,534	\$ 256,740	\$ 263,940	2.80%
<u>Charges for Services</u>				
Recreation-Franchise Fees-Athletic Recreation	\$ 100,202	\$ 99,780	\$ 100,890	1.11%
Vending Mach Comm-Community Cntrs	0	6,700	0	-100.00%
Recreation-Fees-Athletic Recreation	224,775	212,720	253,540	19.19%
Recreation-Fees-Leisure	322,974	271,540	295,370	8.78%
Recreation-Fees-Northwest River Park	41,213	30,520	30,000	-1.70%
Recreation-Fees-Sr/Therapeutic	42,075	51,440	38,000	-26.13%
Recreation-ID Cards-Community Cntrs	81,011	85,350	95,350	11.72%
	<hr/>	<hr/>	<hr/>	
Charges for Services	\$ 812,250	\$ 758,050	\$ 813,150	7.27%
<u>Miscellaneous Revenue</u>				
Sale of Recreational Services-Administration	\$ 75	\$ 0	\$ 0	0.00%
Sale of Food-Northwest River Park	7,372	6,610	7,400	11.95%
Sale of Beverages-Northwest River Park	7,062	6,660	6,700	0.60%
Sale of Recreation Merchandise-Athletic Recreation	55,164	54,800	65,000	18.61%
Sale of Recreation Merchandise-Leisure	8,150	4,910	8,000	62.93%
Sale of Recreation Merchandise-Sr/Therapeutic	1,682	0	0	0.00%
Special Event Revenue-Other-Community Cntrs	11,045	21,550	10,000	-53.60%
Special Event Revenue-Other-Special Program	791	0	0	0.00%
Stay and Play Revenue-Leisure	285,302	261,300	281,300	7.65%
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Miscellaneous Revenue	\$ 376,643	\$ 355,830	\$ 378,400	6.34%
<u>Recovered Costs</u>				
Rec/Reb-Ins Claims Collected-Maint-Athletics	\$ 882	\$ 0	\$ 0	0.00%
Rec/Reb-Parks-Administration	33,256	0	0	0.00%
Rec/Reb-Parks-Northwest River Park	418	0	0	0.00%

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

FUND 213 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
Recovered Costs	\$ 34,555	\$ 0	\$ 0	0.00%
Parks & Recreation Fund	\$ 1,454,981	\$ 1,370,620	\$ 1,455,490	6.19%

GRANTS	FUND 228 REVENUES			
<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>Charges for Services</u>				
Service Charges	\$ 33,000	\$ 33,000	\$ 33,000	0.00%
Charges for Services	<u>\$ 33,000</u>	<u>\$ 33,000</u>	<u>\$ 33,000</u>	<u>0.00%</u>
<u>Miscellaneous Revenue</u>				
Local Miscellaneous	\$ 227,888	\$ 263,584	\$ 264,234	0.25%
Miscellaneous Revenue	<u>\$ 227,888</u>	<u>\$ 263,584</u>	<u>\$ 264,234</u>	<u>0.25%</u>
<u>Revenue from the Commonwealth-Categorical Aid</u>				
Other State Grants	\$ 1,961,980	\$ 2,066,333	\$ 2,050,444	-0.77%
State Categorical Aid	<u>\$ 1,961,980</u>	<u>\$ 2,066,333</u>	<u>\$ 2,050,444</u>	<u>-0.77%</u>
<u>Revenue from the Federal Government</u>				
Federal Grants	\$ 528,505	\$ 257,426	\$ 222,971	-13.38%
Revenue from the Federal Government	<u>\$ 528,505</u>	<u>\$ 257,426</u>	<u>\$ 222,971</u>	<u>-13.38%</u>
Grants Fund	<u>\$ 2,751,373</u>	<u>\$ 2,620,343</u>	<u>\$ 2,570,649</u>	<u>-1.90%</u>

CITY-WIDE DEBT FUND

FUND 401 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 361,322	\$ 200,000	\$ 140,000	-30.00%
Net Inc/(Decr) in FV of Invest	(53,536)	0	0	0.00%
Rent-Human Services Bldg	54,889	54,889	54,889	0.00%
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Use of Money and Property	<u>\$ 362,674</u>	<u>\$ 254,889</u>	<u>\$ 194,889</u>	<u>-23.54%</u>
<u>Miscellaneous Revenue</u>				
Miscellaneous Revenue	\$ 646,576	\$ 0	\$ 0	0.00%
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Miscellaneous Revenue	<u>\$ 646,576</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0.00%</u>
<u>Categorical Aid From the Commonwealth - Other</u>				
Jail Project Reimbursement	\$ 223,734	\$ 216,439	\$ 221,984	2.56%
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State Categorical Aid	<u>\$ 223,734</u>	<u>\$ 216,439</u>	<u>\$ 221,984</u>	<u>2.56%</u>
<u>Federal Categorical Aid</u>				
Federal - ARRA BABond Int Reimb (Includes TIFS)	\$ 534,842	\$ 0	\$ 695,100	100.00%
Federal - ARRA RZED Int Reimb	49,836	0	53,182	100.00%
Federal - ARRA QSCB Int Reimb	0	0	212,500	100.00%
	<hr/>	<hr/>	<hr/>	<hr/>
Other Financing Sources	<u>\$ 584,678</u>	<u>\$ 0</u>	<u>\$ 960,782</u>	<u>100.00%</u>
	<hr/>	<hr/>	<hr/>	<hr/>
City-Wide Debt Fund	<u>\$ 1,817,662</u>	<u>\$ 471,328</u>	<u>\$ 1,377,655</u>	<u>192.29%</u>

UTILITIES REVENUE

FUND 510 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest	\$ 385,813	\$ 0	\$ 0	0.00%
Net Inc/(Decr) in FV of Invest	(36,077)	0	0	0.00%
Interest-Customer Payments	23,539	10,000	10,000	0.00%
Rent-Fire Hydrant	1,165,640	1,165,640	921,390	-20.95%
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Money & Property	\$ 1,538,915	\$ 1,175,640	\$ 931,390	-20.78%
<u>Charges for Services</u>				
Sale of Svc-Public Info	\$ (2,679)	\$ 0	\$ 0	0.00%
Eng/Adm/Inspec	14,413	10,000	10,000	0.00%
Sewer Connect Fees	1,341,700	1,125,000	1,125,000	0.00%
Pro Rata Sewer Conn Fee Reimb	(126,994)	0	0	0.00%
Cost Part Sewer Connection Fee	0	0	0	0.00%
Cost Part Sewer Assesment Fee	113,413	56,420	56,420	0.00%
Water Connection Fees	1,986,470	1,165,000	1,165,000	0.00%
Pro Rata Water Conn Fee Reimb	(74,592)	0	0	0.00%
Cost Part Water Connection Fee	0	0	0	0.00%
Cost Part Water Assesment Fee	59,956	29,770	29,770	0.00%
Water Billings	35,047,441	32,800,000	33,044,250	0.74%
Reconnection Charges	47,740	50,000	50,000	0.00%
Laboratory Fees	1,690	0	0	0.00%
Account Entry Fees	75,391	80,000	80,000	0.00%
Sewer Service Charges	24,237,962	20,100,000	20,100,000	0.00%
Pro Rata Contributions	329,963	0	0	0.00%
Miscellaneous Water Revenue	10,122	0	0	0.00%
ProRata Payments to Developers	(62,930)	0	0	0.00%
Penalties-Non-taxes	352,061	90,000	90,000	0.00%
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Charges for Services	\$ 63,351,128	\$ 55,506,190	\$ 55,750,440	0.44%
<u>Miscellaneous Revenue</u>				
Sale of Salvage and Surplus	\$ 4,477	\$ 5,000	\$ 5,000	0.00%
Sale of Svc	67,849	45,000	45,000	0.00%
	<hr/>	<hr/>	<hr/>	
Miscellaneous Revenue	\$ 72,326	\$ 50,000	\$ 50,000	0.00%
<u>Recovered Costs</u>				
Rec/Reb-Other	\$ 1,525	\$ 500	\$ 500	0.00%
	<hr/>	<hr/>	<hr/>	
Recovered Costs	\$ 1,525	\$ 500	\$ 500	0.00%
<u>Federal Aid</u>				

UTILITIES REVENUE		FUND 510 REVENUES		
<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
Federal- ARRA BABond Int Reimb	\$ 652,822	\$ 652,820	\$ 652,820	0.00%
Recovered Costs	\$ 652,822	\$ 652,820	\$ 652,820	0.00%
Utility Revenue Fund	\$ 65,616,716	\$ 57,385,150	\$ 57,385,150	0.00%

UTILITIES OPERATIONS AND CAPITAL FUNDS		FUNDS 501-509 REVENUES		
<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>Local Revenues</u>				
Use of Money and Property	0	593,000	100,000	-83.14%
Recovered Costs	4	0	0	0.00%
Total Local Revenues	\$ 4	\$ 593,000	\$ 100,000	-83.14%
Utilities Operations and Capital Funds	\$ 4	\$ 593,000	\$ 100,000	-83.14%

STORMWATER MANAGEMENT OPERATIONS

FUND 520 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 189,348	\$ 250,000	\$ 100,000	-60.00%
Net Inc/(Decr) in FV of Invest	(5,939)	0	0	0.00%
Use of Money and Property	\$ 183,409	\$ 250,000	\$ 100,000	-60.00%
<u>Charges for Services</u>				
Eng/Adm/Inspec	\$ 29,052	\$ 0	\$ 0	0.00%
Stormwater Fees	14,730,478	14,638,550	14,823,094	1.26%
Stormwater Fees-Discounts	0	0	0	0.00%
Sale of Svc-Public Works	7,914	20,000	20,000	0.00%
Charges for Services	\$ 14,767,443	\$ 14,658,550	\$ 14,843,094	1.26%
<u>Miscellaneous Revenue</u>				
Sale of Svc	\$ 0	\$ 0	\$ 10,000	100.00%
Miscellaneous Revenue	\$ 0	\$ 0	\$ 10,000	100.00%
<u>Recovered Costs</u>				
Rec/Reb-Other	\$ 217	\$ 0	\$ 0	0.00%
Recovered Costs	\$ 217	\$ 0	\$ 0	0.00%
Stormwater Mgmt. Operations Fund	\$ 14,951,070	\$ 14,908,550	\$ 14,953,094	0.30%

CHESAPEAKE EXPRESSWAY

FUND 525 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ (12,664)	\$ 10,000	\$ 10,000	0.00%
Net Inc/(Decr) in FV of Invest	6,200	0	0	0.00%
<hr/>				
Use of Money & Property	\$ (6,464)	\$ 10,000	\$ 10,000	0.00%
<hr/>				
<u>Charges for Services</u>				
Tolls-Cash	\$ 4,502,312	\$ 5,763,774	\$ 6,135,613	6.45%
Tolls-Discout Tickets	462,675	426,571	475,000	11.35%
Tolls-Electronic Collection	3,131,333	3,759,679	3,586,279	-4.61%
Tolls-Elec Transaction Fees	0	0	0	0.00%
Tolls-Unpaid Tolls	2,075	2,007	2,000	-0.35%
Tolls-Violation Enforcement	21,299	27,003	20,000	-25.93%
Admin Fee-Other	66	12,000	12,000	0.00%
<hr/>				
Charges for Services	\$ 8,119,760	\$ 9,991,034	\$ 10,230,892	2.40%
<hr/>				
Chesapeake Expressway Fund	\$ 8,144,671	\$ 10,001,034	\$ 10,255,892	2.55%

CENTRAL FLEET MANAGEMENT

FUND 601 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 56,361	\$ 0	\$ 0	0.00%
Gain on Disposal of Fixed Assets-Ops	(50)	0	0	0.00%
Gain on Disposal of Fixed Assets-Capital	0	150,000	0	-100.00%
	<hr/>	<hr/>	<hr/>	<hr/>
Use of Money and Property	<u>\$ 56,311</u>	<u>\$ 150,000</u>	<u>\$ 0</u>	<u>-100.00%</u>
<u>Charges for Services</u>				
Sale of Svc- Sheriff	\$ 19,411	\$ 0	\$ 30,000	100.00%
Sale of Svc Sheriff Mowing	65,974	93,891	60,800	-35.24%
	<hr/>	<hr/>	<hr/>	<hr/>
Charges for Services	<u>\$ 85,385</u>	<u>\$ 93,891</u>	<u>\$ 90,800</u>	<u>-3.29%</u>
<u>Miscellaneous Revenue</u>				
City Garage-Sales Gasoline	\$ 0	\$ 0	\$ 0	0.00%
City Garage-Sales Labor	12,358,317	12,084,805	12,393,556	2.55%
City Garage - Sales Outside	1,171,553	1,200,000	1,200,000	0.00%
	<hr/>	<hr/>	<hr/>	<hr/>
Miscellaneous Revenue	<u>\$ 13,529,870</u>	<u>\$ 13,284,805</u>	<u>\$ 13,593,556</u>	<u>2.32%</u>
<u>Recovered Costs</u>				
Rec/Reb-Ins Claims Collected	\$ 11,619	\$ 0	\$ 0	0.00%
Rec/Reb-Other	17,734	5,000	0	-100.00%
	<hr/>	<hr/>	<hr/>	<hr/>
Recovered Costs	<u>\$ 29,353</u>	<u>\$ 5,000</u>	<u>\$ 0</u>	<u>-100.00%</u>
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Central Fleet Management Fund	<u>\$ 13,700,919</u>	<u>\$ 13,533,696</u>	<u>\$ 13,684,356</u>	<u>1.11%</u>

INFORMATION TECHNOLOGY

FUND 603 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 34,541	\$ 0	\$ 0	0.00%
Rent-General Property	150,484	132,000	160,000	21.21%
	<hr/>	<hr/>	<hr/>	<hr/>
Use of Money and Property	<u>\$ 185,026</u>	<u>\$ 132,000</u>	<u>\$ 160,000</u>	<u>21.21%</u>
<u>Miscellaneous Revenue</u>				
IT Charges-Comp Svcs	\$ 8,367,381	\$ 8,244,594	\$ 8,003,045	-2.93%
IT Charges- GIS	430	0	0	0.00%
IT Charges - Outside Agencies	783,539	584,402	631,402	8.04%
	<hr/>	<hr/>	<hr/>	<hr/>
Miscellaneous Revenue	<u>\$ 9,151,350</u>	<u>\$ 8,828,996</u>	<u>\$ 8,634,447</u>	<u>-2.20%</u>
<u>Recovered Costs</u>				
Rec/Reb-Other	\$ 12,771	\$ 0	\$ 0	0.00%
	<hr/>	<hr/>	<hr/>	<hr/>
Recovered Costs	<u>\$ 12,771</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0.00%</u>
Information Technology Fund	<u>\$ 9,349,147</u>	<u>\$ 8,960,996</u>	<u>\$ 8,794,447</u>	<u>-1.86%</u>

SELF INSURANCE

FUND 606 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 171,001	\$ 0	\$ 0	0.00%
Net Inc/(Decr) in FV of Invest	(30,249)	0	0	0.00%
Use of Money and Property	\$ 140,753	\$ 0	\$ 0	0.00%
<u>Miscellaneous Revenue</u>				
Risk Mgmt Charges	\$ 4,944,733	\$ 3,948,156	\$ 3,908,639	-1.00%
Miscellaneous Revenue	\$ 4,944,733	\$ 3,948,156	\$ 3,908,639	-1.00%
<u>Recovered Costs</u>				
Rec/Reb-Ins Claims Collected	\$ 16,885	\$ 0	\$ 0	0.00%
Rec/Reb-GL & Auto Claims Ded	89,594	0	0	0.00%
Reimb for Medical Claims	3,067,617	2,649,541	2,929,232	10.56%
Reimb for Indemnity Claims	558,534	641,506	651,334	1.53%
Recovered Costs	\$ 3,732,631	\$ 3,291,047	\$ 3,580,566	8.80%
Self Insurance Fund	\$ 8,818,117	\$ 7,239,203	\$ 7,489,205	3.45%

MOSQUITO CONTROL

FUND 800 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>General Property Taxes</u>				
Taxes-Curr Real Prop	\$ 2,254,210	\$ 2,282,080	\$ 2,215,271	-2.93%
Taxes-Curr PubSvcCorp	100,000	104,900	94,110	-10.29%
Taxes-Curr Pers Prop	1,287,000	1,430,340	1,513,665	5.83%
General Property Taxes	\$ 3,641,210	\$ 3,817,320	\$ 3,823,046	0.15%
<u>Use of Money & Property</u>				
Interest-Bank Dep	\$ 29,078	\$ 0	\$ 0	0.00%
Clearing Fixed Asset Disposal	12,835	0	0	0.00%
Use of Money & Property	\$ 41,913	\$ 0	\$ 0	0.00%
<u>Miscellaneous</u>				
Donations-Local	\$ 18,700	\$ 0	\$ 0	0.00%
Miscellaneous	\$ 18,700	\$ 0	\$ 0	0.00%
<u>Recovered Costs</u>				
Rec/Reb-Ins Claims Collected	\$ 530	\$ 0	\$ 0	0.00%
Rec/Reb-Other	115	0	0	0.00%
Rec/Reb-Jury	30	0	0	0.00%
Recovered Costs	\$ 675	\$ 0	\$ 0	0.00%
Mosquito Control Fund	\$ 3,702,497	\$ 3,817,320	\$ 3,823,046	0.15%

SCHOOL OPERATING FUND

FUND 900 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Rental Of Gen Property	\$ 966,798	\$ 1,294,000	\$ 1,294,000	0.00%
Use of Money and Property	\$ 966,798	\$ 1,294,000	\$ 1,294,000	0.00%
<u>Charges for Services</u>				
Tuition Adult Education	\$ 75,059	\$ 163,000	\$ 163,000	0.00%
Tuition Summer School	222,950	395,800	395,800	0.00%
Tuition Driver Ed	348,988	362,120	632,120	74.56%
School Tuitions & Fees	149,540	30,000	30,000	0.00%
Transportation Fees	31,784	0	0	0.00%
Charges for Services	\$ 828,321	\$ 950,920	\$ 1,220,920	28.39%
<u>Miscellaneous Revenue</u>				
Sales Of Service & Supplies	\$ 3,756	\$ 3,000	\$ 3,000	0.00%
Printing Services	163,611	198,000	198,000	0.00%
Sale Of Equipment	33,755	30,000	30,000	0.00%
Recoveries & Rebates	753,354	558,135	558,135	0.00%
Insurance Claims	207,690	40,000	40,000	0.00%
Miscellaneous Revenue	\$ 1,162,166	\$ 829,135	\$ 829,135	0.00%
Local Revenues	\$ 2,957,285	\$ 3,074,055	\$ 3,344,055	8.78%
<u>Revenue from the Commonwealth - Categorical Aid</u>				
Sales Tax State	\$ 38,156,378	\$ 39,383,744	\$ 39,021,114	-0.92%
Basic Aid	99,286,335	103,048,553	103,499,787	0.44%
Special Education	22,656,794	23,544,316	21,404,529	-9.09%
Gifted & Talented	1,136,992	1,133,012	1,111,571	-1.89%
Remedial Services	1,718,122	1,712,107	1,981,496	15.73%
Remedial Summer	1,102,333	1,102,333	899,185	-18.43%
Textbooks	1,327,502	1,021,221	2,168,288	112.32%
Vocational Education	3,148,378	3,222,018	2,880,214	-10.61%
FICA Contribution Reimb	6,569,288	6,546,292	6,355,285	-2.92%
Reading Intervention	413,004	413,004	544,766	31.90%
VRS Contribution Reimb	3,891,040	5,942,019	10,632,415	78.94%
Group Life Contribution Reimb	252,665	251,780	410,798	63.16%
At Risk	1,065,358	1,063,944	1,617,011	51.98%
Class Size	2,021,437	2,053,191	3,117,451	51.83%
English Second Language	364,746	393,273	461,386	17.32%
SOL Algebra Readiness	262,663	262,663	337,509	28.50%
Mentor Teacher Program	18,150	17,506	17,506	0.00%

SCHOOL OPERATING FUND

FUND 900 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
Additional Operating Support	0	3,262,664	2,233,936	-31.53%
Composite Index Hold Harmless	10,123,045	1,899,111	0	-100.00%
<hr/>				
State Categorical Aid	<u>\$ 193,514,230</u>	<u>\$ 196,272,751</u>	<u>\$ 198,694,247</u>	<u>1.23%</u>
<hr/>				
<u>Revenue from the Federal Government</u>				
Forest Reserve	\$ 2,700	\$ 600	\$ 600	0.00%
Public Law 874	3,787,914	3,000,000	3,250,000	8.33%
Miscellaneous Federal	686,697	0	75,000	100.00%
<hr/>				
Revenue from the Federal Government	<u>\$ 4,477,311</u>	<u>\$ 3,000,600</u>	<u>\$ 3,325,600</u>	<u>10.83%</u>
<hr/>				
School Operating Fund	<u>\$ 200,948,826</u>	<u>\$ 202,347,406</u>	<u>\$ 205,363,902</u>	<u>1.49%</u>

SCHOOL GRANTS FUND

FUND 928 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
Miscellaneous Revenue				
Fine Arts Commission Local	\$ 1,600	\$ 1,000	\$ 1,000	0.00%
Life Skills Grant-University of Colorado	4,433	6,000	6,000	0.00%
Sea World Environmental Grant	0	8,433	0	-100.00%
Special Needs Sibling Workshops	0	1,000	0	-100.00%
	<hr/>	<hr/>	<hr/>	<hr/>
Miscellaneous Revenue	\$ 6,033	\$ 16,433	\$ 7,000	-57.40%
Revenue from the Commonwealth - Categorical Aid				
Chesapeake Juvenile Svcs Education Program	\$ 1,445,952	\$ 1,564,881	\$ 1,535,535	-1.88%
ISAEF	47,152	47,152	47,152	0.00%
At Risk Four Yr Olds	1,191,984	1,191,984	1,153,133	-3.26%
Correctional Center Spec Ed Services	93,731	96,022	100,927	5.11%
Technology Grant	690,350	1,794,000	1,672,717	-6.76%
Middle School Teacher Corps.	30,000	30,000	55,000	83.33%
Race to GED	74,995	75,000	75,000	0.00%
Expanded GED	2,140	10,000	10,000	0.00%
General Adult Education	25,777	26,200	25,637	-2.15%
Misc Categorical	0	6,000,000	6,000,000	0.00%
	<hr/>	<hr/>	<hr/>	<hr/>
State Categorical Aid	\$ 3,602,081	\$ 10,835,239	\$ 10,675,101	-1.48%
Revenue from the Federal Government				
WFIA 1998 (Adult Basic Education)	\$ 204,770	\$ 207,316	\$ 211,844	2.18%
WFIA 1998 (ABE Transition Specialist)	87,491	87,500	84,332	-3.62%
NCLBA Title I-Distinguished Schools	21,146	7,726	0	-100.00%
NCLBA Title I-A (Reading & Math Improvement)	5,044,909	6,656,422	6,722,044	0.99%
NCLBA Title III (Limtd English Proficiency)	64,981	121,240	109,881	-9.37%
CPVTA 1998 (Carl Perkins)	499,626	499,960	466,054	-6.78%
NCLBA Title IV-A (Drug Free Schools)	3,914	20,000	0	-100.00%
NCLB Title II-D (Staff Development)	2,745	10,037	0	-100.00%
IDEIA Title VI-B (Parent Resource Awareness)	4,352	1,000	0	-100.00%
IDEIA Title VI-B (Speech-Language Incentive)	0	9,000	9,000	0.00%
NCLBA Title II-A (Classroom Teachers Grant)	992,934	1,907,789	1,938,022	1.58%
NCLBA Title II-A (Training)	47,900	83,843	69,383	-17.25%
NCLBA Title I-D (Remedial Teacher Grant)	13,449	6,500	11,500	76.92%

SCHOOL GRANTS FUND

FUND 928 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
NCLB Title II-D (Technology Equipment)	52,051	1,000	0	-100.00%
IDEIA Title IV-B §611 (Special Education)	9,345,271	14,681,385	12,225,505	-16.73%
IDEIA Title IV-B §619 (Preschool Grant)	214,140	206,563	212,166	2.71%
Learn & Serve Environmental Education	24,841	816	0	-100.00%
ARRA - State Fiscal Stabilization Fund	10,688,692	8,122,773	0	-100.00%
ARRA - Education Jobs Fund	0	9,359,653	4,793,162	-48.79%
ARRA - Title I Part A	1,385,603	138,538	0	-100.00%
ARRA - Title II-Part D Technology Ed	96,083	681	0	-100.00%
ARRA - IDEIA Title VI-Part B § 611 Special Ed	4,100,210	146,000	0	-100.00%
ARRA - IDEIA Title VI-Part B § 619 Special Ed	225,567	0	0	0.00%
Revenue from the Federal Government	<u>\$ 33,120,675</u>	<u>\$ 42,275,742</u>	<u>\$ 26,852,893</u>	<u>-36.48%</u>
School Grants Fund	<u>\$ 36,728,789</u>	<u>\$ 53,127,414</u>	<u>\$ 37,534,994</u>	<u>-29.35%</u>

SCHOOL TEXTBOOK FUND

FUND 940 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest Revenue	\$ 1,000	\$ 35,000	\$ 35,000	0.00%
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Use of Money & Property	<u>\$ 1,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>0.00%</u>
<u>Charges for Services</u>				
Lost & Damaged Textbooks	\$ 2,662	\$ 5,000	\$ 5,000	0.00%
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Charges for Services	<u>\$ 2,662</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>0.00%</u>
School Textbook Fund	<u>\$ 3,662</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>0.00%</u>

SCHOOL FOOD SERVICE FUND

FUND 941 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
<u>Use of Money & Property</u>				
Interest Income	\$ 2,500	\$ 2,500	\$ 5,509	120.36%
Use of Money & Property	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 5,509</u>	<u>120.36%</u>
<u>Charges for Services</u>				
Cafeteria Sales Local	\$ 5,530,924	\$ 6,738,660	\$ 6,591,000	-2.19%
Charges for Services	<u>\$ 5,530,924</u>	<u>\$ 6,738,660</u>	<u>\$ 6,591,000</u>	<u>-2.19%</u>
<u>Recovered Costs</u>				
Recoveries & Rebates	\$ 61,000	\$ 61,000	\$ 65,000	6.56%
Recovered Costs	<u>\$ 61,000</u>	<u>\$ 61,000</u>	<u>\$ 65,000</u>	<u>6.56%</u>
<u>Revenue from the Commonwealth - Categorical Aid</u>				
State Funds	\$ 217,200	\$ 217,200	\$ 216,000	-0.55%
State Categorical Aid	<u>\$ 217,200</u>	<u>\$ 217,200</u>	<u>\$ 216,000</u>	<u>-0.55%</u>
<u>Revenue from the Federal Government</u>				
Sch Lunch & Milk Grant Fed	\$ 5,210,000	\$ 6,250,000	\$ 6,256,000	0.10%
Revenue from the Federal Government	<u>\$ 5,210,000</u>	<u>\$ 6,250,000</u>	<u>\$ 6,256,000</u>	<u>0.10%</u>
School Lunch Program	<u>\$ 11,021,624</u>	<u>\$ 13,269,360</u>	<u>\$ 13,133,509</u>	<u>-1.02%</u>

CELL TOWER FUND

FUND 942 REVENUES

<u>Resource Detail</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Estimated</u>	<u>Change From Prior Year</u>
Miscellaneous Revenue				
Miscellaneous Income	\$ 0	\$ 280,000	\$ 101,520	-63.74%
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Miscellaneous	<u>\$ 0</u>	<u>\$ 280,000</u>	<u>\$ 101,520</u>	<u>-63.74%</u>
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Cell Tower Fund	<u>\$ 0</u>	<u>\$ 280,000</u>	<u>\$ 101,520</u>	<u>-63.74%</u>

REAL ESTATE RECAPITULATION -- JANUARY 1, 2012

Each year, the Real Estate Assessor provides a calculation of what the real property tax rate would be if it were adjusted to maintain revenues after revaluation of existing properties. This information is provided to the City Council as an indicator of the increase in property valuations.

Information on this calculation for the FY 2012-13 tax year is provided below.

Statement of Changes in Assessments Required by Code of Virginia Title §58.1-3321

Assessment Change is the change in the total assessed value of real property, excluding additional assessments due to new construction or improvements to property, over the previous year's total assessed value of real property.

Rate Change Necessary to Offset Assessment Change is the tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above.

Effective Tax Rate is the difference between the Assessed tax rate and the current rate used in the budget.

January 1, 2012 Total Taxable Assessed Value:	\$ 22,092,906,664
Allowable Adjustments (Construction, Land Development and Rezoning):	<u>\$ (144,684,120)</u>
January 1, 2012 Adjusted Taxable Assessed Value:	\$ 21,948,222,544
July 1, 2011 Taxable <i>Land Book</i> Assessed Value:	\$ 22,818,256,324
January 1, 2012 Adjusted Assessed Value over/(under) July 1, 2011 <i>Adjusted Land Book</i> :	\$ (9,807,500)
January 1, 2012 Percentage Change in Adjusted Assessed Value over July 1, 2011 Total Assessed Value:	-3.770%
Current Tax Rate:	\$ 1.04
Rate Necessary to Offset Decreased Assessment:	\$ 1.08
Effective Tax Rate \$ Decrease	\$ (0.04)