

Summary Statement of Revenue & Expenditures (all funds)

Revenue:	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Change from prior year	Change from prior year
General Property Taxes	\$ 297,231,850	\$ 291,009,396	\$ 294,141,850	\$ 3,132,454	1.1%
Other Local Taxes	125,118,137	121,779,003	131,995,698	10,216,695	8.4%
Permits, Privilege & License Fees	2,422,545	2,158,971	2,564,214	405,243	18.8%
Fines and Forfeitures	3,199,802	3,237,880	3,725,367	487,487	15.1%
Use of Money and Property	5,344,530	3,952,342	4,858,824	906,482	22.9%
Charges for Services	110,369,611	104,358,548	109,217,893	4,859,345	4.7%
Miscellaneous Revenue	5,624,118	5,092,839	5,122,240	29,401	0.6%
Recovered Costs	3,752,657	1,577,989	2,116,037	538,048	34.1%
State Noncategorical Aid	29,223,159	29,141,994	30,684,889	1,542,895	5.3%
State Shared Expenses	12,118,134	12,315,347	12,557,859	242,512	2.0%
Other State Categorical Aid	257,697,652	267,660,343	273,986,311	6,325,968	2.4%
Federal Aid	58,034,995	46,404,997	38,857,617	(7,547,380)	-16.3%
Total Revenues	910,137,190	888,689,649	909,828,799	21,139,150	2.4%
Use of Locked Revenue	28,534,949	18,057,965	22,098,258	4,040,293	22.4%
Use of Fund Balances	10,088,453	39,627,326	34,479,830	(5,147,496)	-13.0%
Total Resources	\$ 948,760,592	\$ 946,374,940	\$ 966,406,887	20,031,947	2.1%
Expenditures:					
Governance and Management	29,479,565	29,792,157	22,454,425	\$ (7,337,732)	-24.6%
Quality Community of Life	73,160,616	76,162,501	78,600,369	2,437,868	3.2%
Economic/Environmental Vitality	132,048,550	146,776,149	143,675,481	(3,100,668)	-2.1%
Public Safety and Justice	127,321,658	132,125,439	133,597,591	1,472,152	1.1%
Education	422,784,036	433,316,977	442,770,692	9,453,715	2.2%
Non-Departmental & Debt	82,308,991	75,015,440	86,370,470	11,355,030	15.1%
Total Expenditures	867,103,415	893,188,663	907,469,028	14,280,365	1.6%
Restrictions, Commitments & Assignments to Fund Balance	26,185,132	22,945,835	25,639,286	2,693,451	11.7%
Transfers to Capital Projects	31,871,383	29,933,588	20,869,975	(9,063,613)	-30.3%
Additions to Fund Balance	23,600,661	306,854	12,428,598	12,121,744	3950.3%
Total Requirements	\$ 948,760,592	\$ 946,374,940	\$ 966,406,887	20,031,947	2.1%

Statement of Revenue and Expenditures by Fund

	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Change from prior year	Change from prior year
Revenue:					
General Fund	\$ 500,991,861	\$ 488,588,749	\$ 506,228,643	\$ 17,639,894	3.6%
Special Revenue Funds					
Virginia Public Assistance	14,735,050	12,208,444	13,497,177	1,288,733	10.6%
Interagency Consortium	2,068,911	2,111,834	2,111,834	-	0.0%
Fee Supported Activities	920,661	1,354,211	1,318,479	(35,732)	-2.6%
Community Services Board	12,440,391	14,651,201	14,952,392	301,191	2.1%
Chesapeake Conference Center	5,355,948	5,634,682	5,438,565	(196,117)	-3.5%
E-911 Operations	6,211,153	5,947,998	6,223,492	275,494	4.6%
Chesapeake Juvenile Services	3,670,630	3,605,319	3,605,317	(2)	0.0%
Tax Increment Financing-Greenbrier	4,232,921	3,680,102	4,837,759	1,157,657	31.5%
Tax Increment Financing-South Norfolk	4,014,652	3,354,120	3,534,645	180,525	5.4%
Parks & Recreation	1,201,285	1,221,540	1,600,339	378,799	31.0%
City Wide Debt Fund	1,399,643	1,377,655	1,421,254	43,599	3.2%
Enterprise Funds					
Public Utilities	64,876,431	57,485,150	62,600,610	5,115,460	8.9%
Stormwater Management	15,032,653	14,953,094	14,906,000	(47,094)	-0.3%
Chesapeake Expressway	10,533,857	10,255,892	11,000,963	745,071	7.3%
Internal Service Funds					
Central Fleet/City Garage	13,859,472	13,748,247	14,149,931	401,684	2.9%
Information Technology	9,223,922	8,794,447	8,863,689	69,242	0.8%
Risk Management	8,523,511	7,489,205	7,561,878	72,673	1.0%
Less Internal Service Fund billings to City Departments	(28,585,931)	(28,040,497)	(28,292,760)	(252,263)	0.9%
Other Funds					
Open Space & Agric. Preser	271,284	271,284	271,284	-	0.0%
Mosquito Control	3,913,637	3,823,046	3,855,878	32,832	0.9%
Education	255,245,247	256,173,925	250,141,430	(6,032,495)	-2.4%
Total Revenue	\$ 910,137,190	\$ 888,689,648	\$ 909,828,799	21,139,151	2.4%
Use of Locked Revenue	28,534,949	18,057,965	22,098,258	4,040,293	22.4%
Use of Fund Balances	10,088,453	39,627,327	34,479,830	(5,147,497)	-13.0%
Total Resources	\$ 948,760,592	\$ 946,374,940	\$ 966,406,887	20,031,947	2.1%

Statement of Revenue and Expenditures by Fund

Expenditures:	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Change from prior year	Change from prior year
General Fund	251,867,391	\$ 257,957,120	\$ 260,702,384	\$ 2,745,264	1.1%
Special Revenue Funds					
Virginia Public Assistance	20,121,133	18,203,634	19,442,270	1,238,636	6.8%
Interagency Consortium	3,582,226	3,857,456	3,856,579	(877)	0.0%
Fee Supported Activities	970,378	1,354,211	1,318,479	(35,732)	-2.6%
Community Services Board	17,957,786	20,634,851	20,971,422	336,571	1.6%
Chesapeake Conference Center	4,176,822	4,634,681	4,438,565	(196,116)	-4.2%
E-911 Operations	8,061,117	6,572,997	5,727,637	(845,360)	-12.9%
Chesapeake Juvenile Services	5,413,375	5,557,971	5,471,417	(86,554)	-1.6%
Tax Increment Financing-Greenbrier	48,602	1,215,932	450,000	(765,932)	-63.0%
Tax Increment Financing-South Norfolk	39,533	500,668	400,000	(100,668)	-20.1%
Parks & Recreation	2,366,706	2,562,612	2,761,902	199,290	7.8%
City Wide Debt Fund	55,558,619	55,692,488	56,228,160	535,672	1.0%
Enterprise Funds					
Public Utilities	51,102,827	57,385,149	59,093,566	1,708,417	3.0%
Stormwater Management	6,133,300	8,503,095	9,029,911	526,816	6.2%
Chesapeake Expressway	5,445,921	8,755,893	4,399,485	(4,356,408)	-49.8%
Internal Service Funds					
Central Fleet/City Garage	18,872,598	13,761,501	17,649,931	3,888,430	28.3%
Information Technology	8,782,306	8,826,187	8,863,689	37,502	0.4%
Risk Management	8,004,780	7,490,764	7,561,878	71,114	0.9%
Less Internal Service fund billings to					
City departments	(28,585,931)	(28,040,497)	(28,292,760)	(252,263)	0.9%
Mosquito Control	4,399,892	4,444,973	4,623,821	178,848	4.0%
Education	422,784,036	433,316,977	442,770,692	9,453,715	2.2%
Total Expenditures	867,103,415	893,188,663	907,469,028	14,280,365	1.6%
Add Restrictions, Commitments & Assignments to Fund Balance	26,185,132	22,945,835	25,639,286	2,693,451	11.7%
Transfers to Construction Funds	31,871,383	29,933,588	20,869,975	(9,063,613)	-30.3%
Additions to Fund Balance	23,600,661	306,854	12,428,598	12,121,744	N/A
Total Requirements	\$ 948,760,592	\$ 946,374,940	\$ 966,406,887	20,031,947	2.1%

Summary Statement of Revenue & Expenditures - **General Fund**

Revenue:	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Change from prior year	Change from prior year
General Property Taxes	\$ 284,942,753	\$ 279,880,844	\$ 281,642,284	\$ 1,761,440	0.6%
Other Local Taxes	116,657,103	113,444,245	123,667,398	10,223,153	9.0%
Permits, Privilege & License Fees	2,254,819	1,973,388	2,400,631	427,243	21.7%
Fines and Forfeitures	2,675,066	2,302,130	2,815,367	513,237	22.3%
Use of Money and Property	1,180,716	740,775	1,214,422	473,647	63.9%
Charges for Services	10,664,104	8,651,565	10,306,971	1,655,406	19.1%
Miscellaneous Revenue	515,812	67,460	107,020	39,560	58.6%
Recovered Costs	401,258	200	302	102	0.0%
State Noncategorical Aid	29,223,159	29,141,994	30,684,889	1,542,895	5.3%
State Shared Expenses	12,118,134	12,315,347	12,557,859	242,512	2.0%
Other State Categorical Aid	40,208,248	39,978,138	40,780,676	802,538	2.0%
Federal Noncategorical Aid	37,212	34,030	37,224	3,194	9.4%
Federal Categorical Aid	113,477	58,633	13,600	(45,033)	-76.8%
Total Revenue	500,991,861	488,588,749	506,228,643	17,639,894	3.6%
Transfers from Other Funds	3,595,969	1,349,137	1,349,137	-	0.0%
Use of Lockbox Funds					
City Lockbox for Debt	3,597,576	3,822,784	4,041,192	218,408	5.7%
City Lockbox for Capital	3,400,000	1,421,382	3,660,724	2,239,342	N/A
School Lockbox for Debt	10,787,373	11,853,371	11,391,574	(461,797)	-3.9%
School Lockbox for Capital	10,750,000	-	2,500,000	2,500,000	N/A
Other Uses of Fund Balance					
Late License Fee	173,220	464,678	464,768	90	0.0%
Econ. Development Incentive	525,000	495,750	40,000	(455,750)	N/A
800 Mhz replacement	2,232,507	-	-	-	N/A
For Capital Projects	3,100,000	2,085,250	-	(2,085,250)	N/A
Appropriation of prior year residuals					
Schools Operations	2,495,945	4,422,124	4,475,626	53,502	N/A
City Operations	5,050,744	5,313,767	-	(5,313,767)	N/A
For Schools Capital Projects	-	1,000,000	1,000,000	-	N/A
From Solid Waste Designation	-	600,000	600,000	-	N/A
Other Assigned/Committed	567,604	-	-	-	N/A
Total Resources	\$ 547,267,799	\$ 521,416,993	\$ 535,751,664	\$ 14,334,671	2.7%

Summary Statement of Revenue & Expenditures - **General Fund**

Budget Requirements Expenditures	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Change from prior year	Change from prior year
Governance & Management					
<i>Elected or Appointed Officials:</i>					
City Council and Mayor	\$ 305,917	\$ 309,415	\$ 318,573	9,158	3.0%
City Manager	1,650,124	1,671,929	1,513,444	(158,485)	-9.5%
City Attorney	1,657,418	1,732,441	1,749,588	17,147	1.0%
City Auditor	639,180	700,604	702,119	1,515	0.2%
City Clerk	474,713	520,949	518,557	(2,392)	-0.5%
City Treasurer	4,147,194	4,152,720	4,087,780	(64,940)	-1.6%
Registrar/Elections	960,991	917,685	919,231	1,546	0.2%
Commission of the Revenue	2,864,723	3,132,089	3,135,474	3,385	0.1%
Real Estate Assessor	2,107,879	2,273,578	2,226,121	(47,457)	-2.1%
<i>Other City Departments:</i>					
Budget	696,093	648,438	655,290	6,852	1.1%
Customer Contact Center	557,803	586,954	598,942	11,988	2.0%
Finance	1,953,153	2,059,240	2,219,014	159,774	7.8%
Human Resources	1,819,733	1,874,729	1,957,794	83,065	4.4%
Public Communications	1,014,640	1,020,451	1,019,730	(721)	-0.1%
Purchasing	625,226	700,171	832,768	132,597	18.9%
Quality Community of Life					
Community Programs	1,110,975	1,222,240	1,058,952	(163,288)	-13.4%
Health Department	2,770,321	2,749,224	2,791,355	42,131	1.5%
Libraries	7,333,577	7,771,057	7,885,436	114,379	1.5%
Parks & Recreation	8,499,883	9,158,483	9,737,215	578,732	6.3%
Economic & Environmental Vitality					
Agriculture	321,874	366,070	371,608	5,538	1.5%
Development & Permits	5,211,173	5,987,589	5,790,357	(197,232)	-3.3%
Economic Development	1,646,103	1,776,287	1,900,979	124,692	7.0%
Planning	1,561,689	1,813,846	1,939,851	126,005	6.9%
Planning Commission	36,961	49,577	49,577	-	0.0%
Public Works	56,344,895	55,696,466	55,720,686	24,220	0.0%

Summary Statement of Revenue & Expenditures - **General Fund**

Budget Requirements	FY 11-12	FY 12-13	FY 13-14	Change from	Change from
Expenditures	Actual	Budget	Budget	prior year	prior year
Public Safety & Justice					
Police	38,508,109	41,757,733	42,250,657	492,924	1.2%
Fire	40,392,284	40,827,103	41,105,000	277,897	0.7%
Sheriff	36,634,445	37,002,263	37,372,551	370,288	1.0%
Circuit Court	576,704	604,201	623,392	19,191	3.2%
Circuit Court Clerk	2,010,266	2,212,771	2,270,207	57,436	2.6%
General District Court	315,171	236,307	249,200	12,893	5.5%
Magistrate	63,168	68,422	69,178	756	1.1%
Juvenile & Domestic Relations Court	118,571	112,877	114,493	1,616	1.4%
Commonwealth's Attorney	3,423,510	3,627,957	3,746,369	118,412	3.3%
Court Services Unit	268,720	274,345	273,934	(411)	-0.1%
Non-Departmental					
Information Technology	149,947	217,439	217,454	15	0.0%
Non-Departmental (incl Emergency contingency)	23,094,259	22,123,470	22,709,508	586,038	2.6%
Subtotal Operating Expenses	251,867,391	257,957,120	260,702,384	2,745,264	1.1%
Transfer to Other Funds					
Education	169,600,054	171,438,112	177,417,342	5,979,230	3.5%
Special Revenue Funds	65,806,293	62,474,266	62,512,677	38,411	0.1%
Transfer to Capital Projects	11,308,263	6,369,921	5,979,975	(389,946)	-6.1%
Transfer to Schools Capital	10,750,000	-	3,500,000	3,500,000	N/A
Transfer to other Funds	1,524,722	-	-	-	N/A
Annual Contribution to Lockboxes					
Schools	14,530,815	14,832,735	14,836,598	3,863	0.0%
City	7,789,747	7,693,100	7,698,200	5,100	0.1%
Other Additions					
Misc. assigned revenues	1,119,880	420,000	1,166,488	746,488	177.7%
Charter/Policy Reserves	389,900	-	1,938,000	1,938,000	N/A
Fund Balance Assignments	467,476	-	-	-	N/A
Total Expenditures / Requirments	535,154,541	521,185,254	535,751,664	14,566,410	2.8%
Revenue in Excess of Expenditures					
(Deficit)	\$ 12,113,258	\$ -	\$ -		

Miscellaneous assigned revenues include the Treasurer's late license fee, E-Z pass transponder, overweight citations, E-Gov fee, technology inspection fee, Clerk of the Circuit Court Technology Trust Fund

Summary Statement of Expenditures by Type (all funds)

	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Budget	Change from prior year	Change from prior year
Expenditures:					
Wages & Salaries	152,398,221	159,057,778	162,998,924	\$ 3,941,146	2.5%
Employee Benefits	62,154,098	70,758,822	68,316,494	(2,442,328)	-3.5%
Other post employee benefits	6,545,450	7,750,000	8,500,000	750,000	9.7%
Medical insurance for retirees	3,926,814	3,319,200	3,265,500	(53,700)	-1.6%
Utilities-Electricity, Water & Telephone	12,016,769	13,447,861	13,724,564	276,703	2.1%
Purchased Services	35,195,647	39,028,613	43,127,272	4,098,659	10.5%
Other costs	2,892,377	4,583,283	4,577,465	(5,818)	-0.1%
Waste Management/SPSA fees	18,403,840	16,132,049	14,583,937	(1,548,112)	-9.6%
Casulty losses and Insurance premiums	3,734,933	3,632,397	3,712,378	79,981	2.2%
Consumable Goods	24,291,636	22,447,022	23,438,569	991,547	4.4%
Water Purchase for resale	17,026,073	19,531,263	19,777,263	246,000	1.3%
Debt Service	76,348,273	78,326,676	73,165,553	(5,161,123)	-6.6%
Non-Departmental /payments to outside agent	8,846,810	9,157,090	9,403,754	246,664	2.7%
Public Assistance payments	7,688,206	5,934,479	6,064,512	130,033	2.2%
Capital outlay	12,850,233	6,765,153	10,042,151	3,276,998	48.4%
Education (K-12)	422,784,036	433,316,977	442,770,692	9,453,715	2.2%
Total Expenditures	867,103,415	893,188,663	907,469,028	14,280,365	1.6%

- There is a shift in funding between Wages & Salaries and Employee Benefits due to an increase in wages with a corresponding decrease in the Virginia Retirement System rate. This shift is mandated by the Commonwealth. Health insurance premiums decreased in total during FY 2012-13. This decrease is budgeted into FY 13-14, but partially offset with an estimated 5% increase in premium rates mid-year.
- The Other post employment benefits increased by \$750,000. This, along with Medical insurance for retirees, represents 95% of the \$12.3 million annual required contribution (ARC) as last determined by the City's actuary. Increasing the City's annual contribution indicates its commitment to the viability of health care benefits for current and future retirees.
- Utilities, mainly electricity is expected to increase. This increase is for street lights.
- Purchased Services increased mainly in Public Works for (1) outside contracted professional services in the Bridges program, (2) resurfacing of streets, (3) maintenance contracts for HVAC, elevators, and generators, and (4) Stormwater cave-in repairs and pipe rehabilitation.
- Waste Management/SPSA fees has been reduced by \$1.5 million largely because municipal waste collections have fallen with the success of recycling efforts. Also, the successful privatization of the regional waste-to-energy plant has allowed tipping fees to drop from \$170 per ton in FY 2010 to \$125 per ton starting July 2012.
- Consumable Goods is a broad category which includes the purchase of small tools, office supplies, materials such as nuts and bolts, chemicals, and uniforms. The main increase can be found in Public Works for repair parts and chemical supplies.
- Debt Services for the Chesapeake Expressway was reduced from \$5.1 million in FY 2013 to \$724,250 in FY 2014. Since the Expressway is an enterprise fund, the reduction in Expressway debt service will remain with the enterprise fund and is not available for other government uses. For further explanation of this reduction, please refer to the Manager's Message.
- Capital outlay includes purchases of items over \$5000 with a useful life of more than one year. In the past, Public Utilities has funded much of their capital outlay through the Capital Improvement Plan. For this fiscal year, recurring captial outlay expenses have shifted to the Operating Budget.