

Summary Statement of Revenue & Expenditures (all funds)

	FY 12-13 Actual	FY 13-14 Budget	FY 14-15 Budget	Change from prior year	
Revenue:					
General Property Taxes	\$ 294,070,961	\$ 294,141,850	\$ 301,386,559	\$ 7,244,709	2.5%
Other Local Taxes	125,837,645	131,995,698	132,727,140	731,442	0.6%
Permits, Privilege & License Fees	2,348,746	2,564,214	2,996,983	432,769	16.9%
Fines and Forfeitures	3,630,239	3,725,367	3,369,327	(356,040)	-9.6%
Use of Money and Property	3,538,214	4,858,824	4,920,144	61,320	1.3%
Charges for Services	104,837,209	109,287,893	112,026,605	2,738,712	2.5%
Miscellaneous Revenue	4,982,277	5,052,240	5,032,679	(19,561)	-0.4%
Recovered Costs	3,754,974	2,116,037	2,239,760	123,723	5.8%
State Noncategorical Aid	29,505,853	30,684,889	30,681,501	(3,388)	0.0%
State Shared Expenses	12,060,810	12,557,859	12,538,201	(19,658)	-0.2%
Other State Categorical Aid	263,524,457	273,986,311	278,914,731	4,928,420	1.8%
Federal Aid	48,279,630	38,857,617	38,843,518	(14,099)	0.0%
Total Revenues	\$ 896,371,014	\$ 909,828,799	\$ 925,677,148	\$ 15,848,349	1.7%
Expenditures:					
Governance and Management	\$ 20,865,108	\$ 22,454,425	\$ 25,626,719	\$ 3,172,294	14.1%
Quality Community of Life	71,085,951	78,600,369	85,238,211	6,637,842	8.4%
Economic/Environmental Vitality	126,985,628	143,675,481	156,426,870	12,751,389	8.9%
Public Safety and Justice	128,763,521	133,597,591	143,817,834	10,220,243	7.7%
Education	433,316,977	442,770,692	442,432,431	(338,261)	-0.1%
Debt Service Fund	55,655,920	56,228,160	53,437,514	(2,790,646)	-5.0%
Non-Departmental	26,141,773	29,917,310	16,757,578	(13,159,732)	-44.0%
Total Expenditures	\$ 862,814,879	\$ 907,244,028	\$ 923,737,157	\$ 16,493,129	1.8%
Transfer to Capital & Grant Funds	45,085,553	23,344,722	29,610,430	6,265,708	26.8%
Total Expenditures & Transfers	\$ 907,900,432	\$ 930,588,750	\$ 953,347,587	\$ 22,758,837	2.4%

*Note: \$10.4 million of Other Post Employment Benefits that are included in Non-Departmental costs for FY 12-13 and 2014 were allocated to individual departments starting in FY 14-15. The allocations were as follows: Governance and Management - \$763,500; Quality Community of Life - \$2.2 million; Economic/Environmental Vitality - \$1.7 million; and Public Safety and Justice - \$5.75 million.

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Statement of Revenue and Expenditures by Fund

	FY 12-13 Actual	FY 13-14 Budget	FY 14-15 Budget	Change from prior year	
Revenue:					
General Fund	\$ 501,927,831	\$ 507,828,982	\$ 516,761,229	\$ 8,932,247	1.8%
Special Revenue Funds					
Virginia Public Assistance	13,024,821	13,497,177	13,906,103	408,926	3.0%
Interagency Consortium	1,886,769	2,111,834	2,061,264	(50,570)	-2.4%
Fee Supported Activities	1,003,750	1,318,479	815,541	(502,938)	-38.1%
Integrated Behav. Healthcare	12,414,318	14,952,392	15,078,358	125,966	0.8%
Conference Center & Tourism	5,250,359	5,438,565	5,531,129	92,564	1.7%
E-911 Operations	6,216,598	6,223,492	6,184,371	(39,121)	-0.6%
Chesapeake Juvenile Services	3,712,798	3,605,317	3,624,310	18,993	0.5%
TIF-Greenbrier	4,368,673	4,837,759	5,420,000	582,241	12.0%
TIF-South Norfolk	3,504,400	3,534,645	3,755,360	220,715	6.2%
City Wide Debt Fund	1,070,865	1,421,254	1,090,569	(330,685)	-23.3%
Enterprise Funds					
Public Utilities	61,268,713	62,600,610	63,259,140	658,530	1.1%
Stormwater Management	15,099,925	14,906,000	15,305,996	399,996	2.7%
Chesapeake Transportation	10,328,293	11,000,963	10,684,513	(316,450)	-2.9%
Internal Service Funds					
Central Fleet/City Garage	14,684,560	14,149,931	14,241,315	91,384	0.6%
Information Technology	8,919,775	8,863,689	9,887,679	1,023,990	11.6%
Risk Management	8,466,212	7,561,878	8,066,848	504,970	6.7%
Less Internal Service Fund billings to City Departments	(27,984,892)	(28,292,760)	(29,880,355)	(1,587,595)	5.6%
Other Funds					
Open Space/Agric. Preservation	271,284	271,284	271,284	-	0.0%
Mosquito Control	3,871,641	3,855,878	3,946,338	90,460	2.3%
Education	247,064,321	250,141,430	255,666,155	5,524,725	2.2%
Total Revenue	\$ 896,371,015	\$ 909,828,799	\$ 925,677,147	\$ 15,848,348	1.7%

Statement of Revenue and Expenditures by Fund

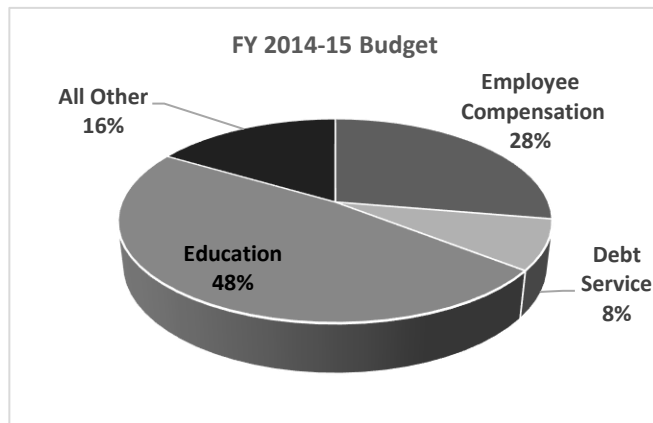
Expenditures:	FY 12-13 Actual	FY 13-14 Budget	FY 14-15 Budget	Change from prior year	
General Fund	\$ 250,068,002	\$ 263,239,286	\$ 274,620,764	\$ 11,381,478	4.3%
Special Revenue Funds					
Virginia Public Assistance	17,756,141	19,442,270	21,085,921	1,643,651	8.5%
Interagency Consortium	3,365,908	3,856,579	3,851,910	(4,669)	-0.1%
Fee Supported Activies	1,271,596	1,318,479	1,018,162	(300,317)	-22.8%
Integrated Behavioral Healthcare	17,694,010	20,971,422	22,399,059	1,427,637	6.8%
Conference Center & Tourism	3,803,415	4,438,565	4,487,732	49,167	1.1%
E-911 Operations	6,507,583	5,727,637	5,895,723	168,086	2.9%
Chesapeake Juvenile Services	5,702,693	5,471,417	6,006,280	534,863	9.8%
TIF-Greenbrier	73,604	450,000	450,000	-	0.0%
Open Space & Agricult. Preservation		-	-		
TIF-South Norfolk	118,256	400,000	400,000	-	0.0%
City Wide Debt Fund	55,655,920	56,228,160	53,437,514	(2,790,646)	-5.0%
Enterprise Funds					
Public Utilities	44,228,882	59,093,566	61,136,582	2,043,016	3.5%
Stormwater Management	7,326,108	9,029,911	10,369,087	1,339,176	14.8%
Ches. Transportation System	7,890,020	4,399,485	9,283,668	4,884,183	111.0%
Internal Service Funds					
Central Fleet/City Garage	13,319,372	17,649,931	14,241,315	(3,408,616)	-19.3%
Information Technology	8,086,025	8,863,689	9,887,679	1,023,990	11.6%
Risk Management	9,971,189	7,561,878	8,066,848	504,970	6.7%
Less Internal Service fund billings to City departments	(27,984,892)	(28,292,760)	(29,880,355)	(1,587,595)	5.6%
Mosquito Control	4,644,068	4,623,821	4,546,837	(76,984)	-1.7%
Education	433,316,977	442,770,692	442,432,431	(338,261)	-0.1%
Total Expenditures	\$ 862,814,879	\$ 907,244,028	\$ 923,737,157	\$ 16,493,129	1.8%
Transfers to Capital & Grant funds	45,085,553	23,344,722	29,610,430	6,265,708	26.8%
Total Expenditures & Transfers	\$ 907,900,432	\$ 930,588,750	\$ 953,347,587	\$ 22,758,837	2.4%

Summary Statement of Expenditures by Type (all funds)

	FY 12-13 Actual	FY 13-14 Budget	FY 14-15 Budget	Change from prior year	
Expenditures:					
Wages and Salaries	148,961,994	162,998,924	172,043,086	\$ 9,044,162	5.5%
Employee Benefits	63,587,930	68,316,494	71,717,837	3,401,343	5.0%
Other Post Employment Benefits	11,069,095	11,765,500	11,708,752	(56,748)	-0.5%
Utilities-Electricity, Heating, Water and Telephone	12,064,737	13,724,564	14,229,376	504,812	3.7%
Purchased Services	35,351,576	43,127,272	46,366,055	3,238,783	7.5%
Other costs	3,051,766	4,577,465	4,631,610	54,145	1.2%
Waste Management/SPSA fees	16,346,832	14,583,937	14,834,716	250,779	1.7%
Casualty losses and Insurance	6,583,699	3,712,378	3,844,174	131,796	3.6%
Consumable Goods	22,229,990	23,438,569	24,830,611	1,392,042	5.9%
Water Purchase for resale	18,493,856	19,777,263	19,896,135	118,872	0.6%
Debt Service	72,267,501	73,165,553	73,118,165	(47,388)	-0.1%
Non-Departmental includes payments to outside agencies	8,138,417	9,178,754	9,209,211	30,457	0.3%
Public Assistance payments	5,370,936	6,064,512	6,202,046	137,534	2.3%
Capital outlay	5,979,575	10,042,151	8,672,952	(1,369,199)	-13.6%
Education (K-12)	433,316,977	442,770,692	442,432,431	(338,261)	-0.1%
Total Expenditures	862,814,879	907,244,028	923,737,157	16,493,129	1.8%

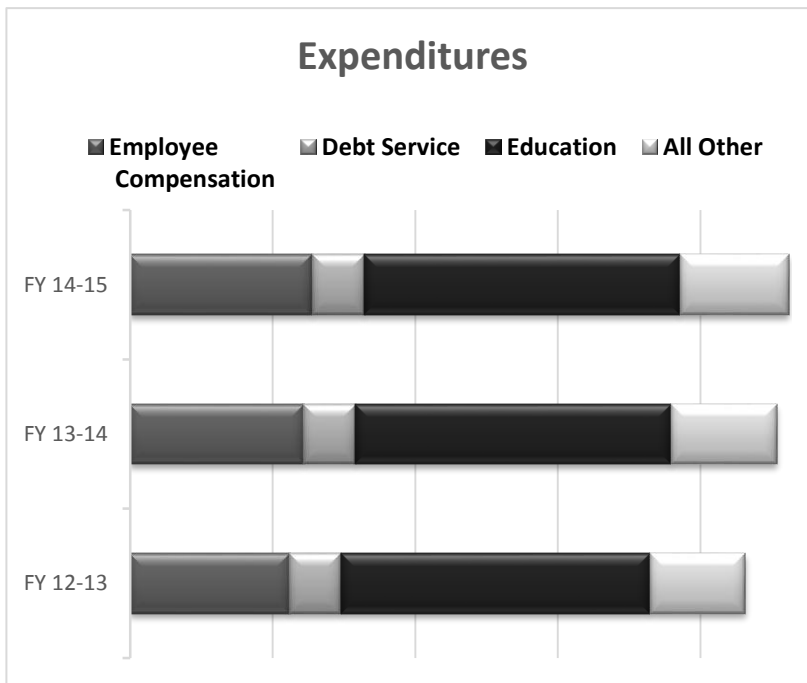
Explanation of significant changes between FY 2014 and FY 2015

- The FY14-15 proposed budget includes a 3% general wage increase effective October 1st. The FY 2015 budget also includes a provision to address pay inequities among sworn public safety personnel and a performance pay raise for superior performing employees. Human Resources will review civilian employee pay to determine whether similar inequities exist among general employees. If necessary, pay adjustments for general employees will be addressed in FY 2016. The wage and benefit accounts have been adjusted to reflect these pay increases.
- Both employee earnings and employee benefits have been adjusted to reflect reforms made to the Virginia Retirement System. Starting in July 2012, all employees are required to contribute part of their earning to the retirement plan. In the past, all contributions were paid by the City. Starting July 2012, employees paid 1% of their earnings into the plan; such contributions increased to 3% in July 2013 and are proposed to increase to 5% in July 2014. The City was required to provide an wage increase to affected employees in order to offset their contributions.
- Employee benefits reflect an increase in retirement costs starting July 2014. Employer contributions will climb from 15.5% to 15.93%; a small increase is also required for employee group life insurance. The budget of health insurance is expected to increase by 6% starting January 2015. The City is working with consultants to convert the health plan to a self-insured plan that tailors benefits to employee needs.
- Other Post-Employment Benefits (OPEB) are stated at the expected Annual Required Contribution (ARC) for FY 2015. Medical insurance subsidies for City retirees is part of OPEB expenses.



Summary Statement of Expenditures by Type (all funds)

- Utility costs, primarily water and sewer services, are expected to increase by 4.9%. The account also includes additional mobile phone and internet costs for Human Services.
- Purchased Services is a broad category of expenses that includes repairs, maintenance contracts, and professional services. This year's budget focus for many departments has been on renewal and repair of existing facilities. Some of the specific increases include: annual software maintenance costs for information technology, payments due to Edinburgh Development, cost increases in mowing contracts, payments to instructors for recreation classes, maintenance costs for the Lake Gaston water pipeline, pump repairs at the water treatment plant, estimates for Centerville Turnpike and Indian River Bridge repairs, increased resurfacing of roadways, funding for concrete repairs to sidewalks, increased volume of VDOT transactions for E-Z Pass administration, tele-psychiatric services for Integrated Behavioral Healthcare, expansion of the derelict building/demolition program, and increases for jail inmate medical service contract.
- Under the City's agreement with Southeastern Public Service Authority (SPSA), tipping fees will remain \$125 per ton. We anticipate delivering 96,000 tons of solid waste to SPSA in FY 2015. The cost of the curbside recycling and yard waste programs are expected to remain constant between FY 2014 and FY 2015.
- Consumable Goods includes the purchase of small tools, office and computer supplies, materials such as nuts and bolts, chemicals, uniforms, and fuel. It also includes small equipment that does not meet the City's capitalization policy. Some of the increase in this category is attributable to computer hardware and software needs including firewall maintenance, backup systems, and router switches. Estimated expenses for the Triple Decker Bridge rail replacement along with steel grating and guard rails account for more of the increase. Other funding increases include replacement parts for the Central Fleet, books and DVDs for the Public Libraries, custodial supplies, food supplies for jail inmates, medical supplies for EMS units, and public safety non-lethal weapons and ammunition.



- While total debt service requirements remain stable, general government debt service costs are reduced by \$3 million as the City continues to retire debt faster than new debt is issued. Also, the twenty-year lease purchase of the jail was completed in FY 2014. Offsetting declines in general government debt payments are increases in debt payment of the Chesapeake Transportation System (toll roads).

- Capital outlay includes the acquisition of equipment and property costing at least \$5,000 and with a useful life of more than one year. FY 2014 included a one-time \$3.5 million increase in the City vehicle replacement program. The funding level for FY 2015 has been restored to the lower level; however, multiple departments are beginning equipment replacement

projects in FY 2015. Significant increased capital outlays are planned as follows: Parks, Recreation & Tourism for athletic field lighting, lawn mower, and vacuum cleaner replacements; Public Works will replace an excavator, dump trucks, HVAC systems, water heaters, and pumps; the Fire department will replace handheld radios; the Commissioner of the Revenue will replace employee workstations; the Jail expects to replace kitchen equipment; and Public Utilities will install an Interactive Voice Response system for the customer service division.

- Note that the FY 2014 budget for Education relied on approximately \$15.2 million of fund balances. The FY 2015 budget relies only on current operating revenue, including state and federal transfers.

Summary Statement of Revenue & Expenditures - General Fund

	FY 12-13 Actual	FY 13-14 Budget	FY 14-15 Budget	Change from prior year	
Budgetary Fund Balance*	\$ 132,096,900	\$ 138,398,181	\$ 143,363,583	\$ 4,965,402	3.6%
Revenue:					
General Property Taxes	\$ 282,150,366	\$ 281,642,284	\$ 287,993,577	\$ 6,351,293	2.3%
Other Local Taxes	117,520,288	123,667,398	124,221,444	554,046	0.4%
Permits, Privilege & License Fee:	2,189,391	2,400,631	2,826,983	426,352	17.8%
Fines and Forfeitures	3,000,462	2,815,367	2,954,182	138,815	4.9%
Use of Money and Property	495,601	1,323,558	1,255,934	(67,624)	-5.1%
Charges for Services	10,909,792	10,981,285	11,506,769	525,484	4.8%
Miscellaneous Revenue	666,492	923,909	972,725	48,816	5.3%
Recovered Costs	401,357	302	110,300	109,998	N/A
State Noncategorical Aid	29,505,853	30,684,889	30,681,501	(3,388)	0.0%
State Shared Expenses	12,060,810	12,557,859	12,538,201	(19,658)	-0.2%
Other State Categorical Aid	41,488,572	40,780,676	41,650,370	869,694	2.1%
Federal Noncategorical Aid	35,194	37,224	35,194	(2,030)	-5.5%
Federal Categorical Aid	1,503,652	13,600	14,050	450	3.3%
Total Revenue	\$ 501,927,830	\$ 507,828,982	\$ 516,761,229	\$ 8,932,247	1.8%
Transfers from other funds	1,637,361	1,349,137	1,409,360	60,223	4.5%
Total Funds Available	\$ 635,662,091	\$ 647,576,300	\$ 661,534,172	13,957,872	2.2%

Expenditures:

Governance & Management

Elected or Appointed Officials:

City Council and Mayor	\$ 301,941	\$ 318,573	\$ 356,180	\$ 37,607	11.8%
City Manager	1,515,810	1,513,444	1,752,133	238,689	15.8%
City Attorney	1,708,431	1,749,588	1,994,750	245,162	14.0%
City Auditor	627,491	702,119	759,658	57,539	8.2%
City Clerk	495,447	518,557	575,064	56,507	10.9%
City Treasurer	3,928,755	4,087,780	5,211,163	1,123,383	27.5%
Registrar/Elections	1,015,314	919,231	924,139	4,908	0.5%
Commission of the Revenue	2,930,268	3,135,474	3,493,589	358,115	11.4%
Real Estate Assessor	2,130,907	2,226,121	2,469,246	243,125	10.9%

Other City Departments:

Budget	612,871	655,290	687,931	32,641	5.0%
Customer Contact Center	565,021	598,942	727,226	128,284	21.4%
Finance	1,692,075	2,219,014	2,418,757	199,743	9.0%
Human Resources	1,823,671	1,957,794	2,235,036	277,242	14.2%
Public Communications	931,453	1,019,730	1,133,532	113,802	11.2%
Purchasing	585,652	832,768	888,315	55,547	6.7%
	\$ 20,865,108	\$ 22,454,425	\$ 25,626,719	\$ 3,172,294	14.1%

Summary Statement of Revenue & Expenditures - General Fund

	FY 12-13 Actual	FY 13-14 Budget	FY 14-15 Budget	Change from prior year	
Quality Community of Life					
Community Programs	\$ 1,070,376	\$ 1,058,952	\$ 1,138,732	\$ 79,780	7.5%
Health Department	2,724,901	2,791,355	2,768,379	(22,976)	-0.8%
Libraries	7,310,340	7,885,436	8,806,345	920,909	11.7%
Parks & Recreation**	10,817,512	12,499,117	14,634,748	2,135,631	17.1%
	<u>\$ 21,923,130</u>	<u>\$ 24,234,860</u>	<u>\$ 27,348,204</u>	<u>\$ 3,113,344</u>	<u>12.8%</u>
Economic & Environmental Vitality					
Agriculture	\$ 331,449	\$ 371,608	\$ 389,411	\$ 17,803	4.8%
Development & Permits	5,655,155	5,790,357	6,472,757	682,400	11.8%
Economic Development	1,537,112	1,715,842	1,830,380	114,538	6.7%
Planning	1,622,460	1,939,851	2,130,932	191,081	9.9%
Planning Commission	34,139	49,577	54,077	4,500	9.1%
Public Works	54,269,265	55,905,823	59,222,244	3,316,421	5.9%
	<u>\$ 63,449,579</u>	<u>\$ 65,773,058</u>	<u>\$ 70,099,801</u>	<u>\$ 4,326,743</u>	<u>6.6%</u>
Public Safety & Justice					
Police	\$ 40,596,190	\$ 42,250,657	\$ 45,996,433	\$ 3,745,776	8.9%
Fire	39,962,410	41,105,000	45,379,098	4,274,098	10.4%
Sheriff	36,002,736	37,372,551	38,910,709	1,538,158	4.1%
Circuit Court	541,383	623,392	633,760	10,368	1.7%
Circuit Court Clerk	2,198,063	2,270,207	2,506,446	236,239	10.4%
General District Court	269,683	249,200	296,039	46,839	18.8%
Magistrate	61,821	69,178	69,237	59	0.1%
Juvenile & Domestic Relations Court	108,064	114,493	117,540	3,047	2.7%
Commonwealth's Attorney	3,473,693	3,746,369	4,129,444	383,075	10.2%
Court Services Unit	269,311	273,934	328,921	54,987	20.1%
	<u>\$ 123,483,353</u>	<u>\$ 128,074,981</u>	<u>\$ 138,367,627</u>	<u>\$ 10,292,646</u>	<u>8.0%</u>
Non-Departmental					
Information Technology	\$ 206,131	\$ 217,454	\$ 188,478	\$ (28,976)	-13.3%
Non-Departmental (incl Emergency contingency)	20,140,701	22,484,508	12,989,935	(9,494,573)	-42.2%
	<u>\$ 20,346,831</u>	<u>\$ 22,701,962</u>	<u>\$ 13,178,413</u>	<u>\$ (9,523,549)</u>	<u>-42.0%</u>

Summary Statement of Revenue & Expenditures - General Fund

	FY 12-13 Actual	FY 13-14 Budget	FY 14-15 Budget	Change from prior year	
Total Operating Expenses	\$ 250,068,002	\$ 263,239,286	\$ 274,620,764	\$ 11,381,478	4.3%
Transfer to Other Funds					
Education	\$ 168,773,000	\$ 177,417,342	\$ 176,094,112	\$ (1,323,230)	-0.7%
Virginia Public Assistance	4,937,725	5,945,093	7,200,982	1,255,889	21.1%
Interagency Consortium	1,724,922	1,744,745	1,790,646	45,901	2.6%
Integrated Behav. Healthcare	5,934,448	6,019,030	7,342,301	1,323,271	22.0%
Chesapeake Juvenile Services	1,826,507	1,866,100	2,381,970	515,870	27.6%
Debt Service Fund	45,941,473	45,776,146	44,459,087	(1,317,059)	-2.9%
Central Fleet	13,254	-	-	-	0.0%
Information Technology	31,742	-	-	-	0.0%
Risk Management	2,501,561	-	-	-	0.0%
Grants Fund	283,576	225,000	225,000	-	0.0%
Transfer to Capital Projects	15,227,701	5,979,975	10,844,720	4,864,745	81.4%
Transfer to Schools Capital	-	3,500,000	6,685,981	3,185,981	91.0%
Subtotal Transfers	\$ 247,195,909	\$ 248,473,431	\$ 257,024,799	\$ 8,551,368	3.4%
Total Expenditures & Transfers	\$ 497,263,911	\$ 511,712,717	\$ 531,645,563	\$ 19,932,846	3.9%
Expected Budgetary Savings		7,500,000	7,500,000	-	0.0%
Projected Ending Fund Balance	\$ 138,398,181	\$ 143,363,583	\$ 137,388,610	\$ (5,974,973)	-4.2%

* The Beginning Fund Balance is reduced by encumbrance outstanding at the end of the fiscal year. Note, there are restrictions on fund balance; please see the "Components of Ending Fund Balance" schedule for a description of restrictions.

** Parks & Recreation Fund was merged with the General Fund starting July 2014. This report was revised to include all Parks and Recreation revenue and expenditures as part of the General Fund for all three years.

Components of the General Fund Balance

	Fund Balance June 30, 2013	Transactions		Estimated Ending Fund Balance June 30, 2015
		FY 2013-14	FY 2014-15	
City CAFR June 30, 2013	\$ 143,661,504			
Less Encumbrances	5,263,323			
Less other adjustments				
Budgetary Fund Balance	138,398,181	4,965,402	(5,974,973)	137,388,610
Less Fund Restrictions & Commitments				
Charter & Policy Reserves				
Cash Emergencies	30,923,382	1,057,091	632,182	32,612,655
Operational Reservation	25,769,311	880,909	526,818	27,177,038
Core Reservation	20,000,000	-	-	20,000,000
School Lockbox	3,321,136	2,876,940	(5,200,877)	997,199
City Lockbox	783,699	102,077	(405,138)	480,638
Econ. Development Incentive Program	961,372	(840,000)	-	121,372
Solid Waste Designation	2,238,341	(600,000)	(600,000)	1,038,341
Oak Grove Connector	833,686	-	-	833,686
Less Fund Reservations				-
Treasurer's Late License Fee	1,786,230	80,938	(215,720)	1,651,448
Treasurer's EGOV	119,596	28,550	29,275	177,421
Treasurer's EZ Pass	1,513	1,850	2,160	5,523
Technology Fees (Development & Permits)	229,880	65,382	68,225	363,487
Overweight Citations	866,044	425,000	400,000	1,691,044
800 Mhz Replacement	377,077			377,077
Open Space & Agricultural Preservation	1,105,050		(1,105,050)	0
Reserve for Education	1,000,000	(1,000,000)		-
Other Prepaid Expenses, Inventory, and Encumbrances				
Prepaid Expenses	45,882			45,882
Inventory	999,638			999,638
Airport Authority	127,722			127,722
Schools Reversion and Revenue Sharing	5,968,784	(2,665,112)		3,303,672
Other Litigation Liability	2,110,697	(771,489)	-	1,339,208
Animal Fee	11,585			11,585
Road/Transportation	4,961			4,961
Parks, Recreation & Tourism Renovations	400,000		(400,000)	-
Finance	14,500			14,500
Law Library	11,549			11,549
Clerk of Court Technology Trust Fund	9,893	100,000		109,893
Jail Temporary Facility	389,282	(194,641)	(194,641)	-
Voter's Registration	12,000	(12,000)		-
Assignments, Other	7,710			7,710
Total Fund Restrictions & Commitments	100,430,521	(464,505)	(6,462,766)	93,503,250
Available Budgetary Fund Balance	\$ 37,967,659	\$ 5,429,907	\$ 487,793	\$ 43,885,360

Projected Fund Balance

Operating Funds	Beginning Fund Balance July 1, 2013	Projected Revenue FY 2013-14	Projected Expenditures FY 2013-14	Projected Interfund Transfers	Projected Fund Balance June 30, 2014
General Fund	\$ 138,398,181	\$ 507,828,982	\$ 255,739,286	\$ (247,124,294)	\$ 143,363,583
Virginia Public Assistance Fund	1,424,083	13,497,177	19,442,270	5,945,093	1,424,083
Interagency Consortium	624,445	2,111,834	3,856,579	1,744,745	624,445
Fee Supported Activities Integrated Behavioral Healthcare	1,098,577	1,318,479	1,318,479	-	1,098,577
Conference Center Fund	6,816,720	14,952,392	20,971,422	6,019,030	6,816,720
E-911 Operations Fund	3,425,011	5,438,565	4,438,565	(1,000,000)	3,425,011
Chesapeake Juvenile Services	1,468,110	6,223,492	5,727,637	-	1,963,965
Tax Increment Financing - Greenbrier	718,450	3,605,317	5,471,417	1,866,100	718,450
Open Space & Agricultural Preservation	13,770,600	4,837,759	450,000	(1,748,802)	16,409,557
Tax Increment Financing - South Norfolk	2,297,288	271,284	-	(64,430)	2,504,142
Debt Service Fund	7,338,866	3,534,645	400,000	(4,197,324)	6,276,187
Mosquito control	33,241,774	1,421,254	56,228,160	48,897,565	27,332,433
Public Utilities	4,507,681	3,855,878	4,623,821	-	3,739,738
Stormwater Chesapeake Transportation System	79,939,226	62,600,610	59,093,566	(2,249,747)	81,196,523
City Garage/Central Fleet	32,240,934	14,906,000	9,029,911	(5,850,000)	32,267,023
Information Technology	(121,711)	11,000,963	4,399,485	(3,000,000)	3,479,767
Risk Management	5,609,792	14,149,931	17,649,931	-	2,109,792
Schools	6,737,485	8,863,689	8,863,689	-	6,737,485
	(3,309,634)	7,561,878	7,561,878	-	(3,309,634)
Total all Funds	\$ 375,475,209	\$ 938,121,559	\$ 928,036,788	\$ (23,344,722)	\$ 362,215,258

Fund balance represents an excess of assets over liabilities. For Enterprise (Public Utilities, Stormwater, and Transportation System) and Internal Service funds (City Garage, Information Technology, and Risk Management) the fund balance excludes the value of both property and equipment (capital assets) and related long-term debt. Since encumbrances are charged to the budget in the year they were established, the fund balances displayed here will differ from the annual financial reports (CAFR).

Projected Fund Balance

Operating Funds	Beginning Fund Balance July 1, 2014	Projected Revenue FY 2014-15	Projected Expenditures FY 2014-15	Projected Interfund Transfers	Projected Fund Balance June 30, 2015
General Fund	\$ 143,363,583	\$ 516,761,229	\$ 267,120,764	\$ (255,615,439)	\$ 137,388,610
Virginia Public Assistance Fund	1,424,083	13,906,103	21,085,921	7,179,818	1,424,083
Interagency Consortium	624,445	2,061,264	3,851,910	1,790,646	624,445
Fee Supported Activities	1,098,577	815,541	1,018,162	-	895,956
Integrated Behavioral Healthcare	6,816,720	15,078,358	22,399,059	6,577,201	6,073,220
Conference Center Fund	3,425,011	5,531,129	4,487,732	(1,968,000)	2,500,408
E-911 Operations Fund	1,963,965	6,184,371	5,895,723	-	2,252,613
Chesapeake Juvenile Services	718,450	3,624,310	6,006,280	2,381,970	718,450
Tax Increment Financing - Greenbrier	16,409,557	5,420,000	450,000	(1,837,407)	19,542,150
Open Space & Agricultural Preservation	2,504,142	271,284	-	(1,459,430)	1,315,996
Tax Increment Financing - South Norfolk	6,276,187	3,755,360	400,000	(3,588,786)	6,042,761
Debt Service Fund	27,332,433	1,090,569	53,437,514	47,791,050	22,776,538
Mosquito control	3,739,738	3,946,338	4,546,837	-	3,139,239
Public Utilities	81,196,523	63,259,140	61,136,582	(950,000)	82,369,081
Stormwater	32,267,023	15,305,996	10,369,087	(4,936,165)	32,267,767
Chesapeake Transportation System	3,479,767	10,684,513	9,283,668	(690,000)	4,190,612
City Garage/Central Fleet	2,109,792	14,241,315	14,241,315	-	2,109,792
Information Technology	6,737,485	9,887,679	9,887,679	(380,000)	6,357,485
Risk Management	(3,309,634)	8,066,848	8,066,848	-	(3,309,634)
Schools	24,037,411	255,666,155	442,432,431	176,094,112	13,365,247
Total all Funds	\$ 362,215,258	\$ 955,557,502	\$ 946,117,512	\$ (29,610,430)	\$ 342,044,819

The ending fund balances include cash reservations as required by Charter and Council policy and current commitments for future capital projects.

The General Fund is projected to have \$7.5 million in budgetary savings in both FY 2013-14 and FY 2014-15.

Explanation of Projected Changes in Fund Balance

The Tax Increment Financing Funds (Greenbrier and South Norfolk) are accumulating funds for future capital projects within each district. The accumulated funds will be used to reduce future debt financing. This is also true for the **E-911 Operations Fund** and the **Open Space & Agricultural Preservation** funds. The City's three Enterprise funds: **Public Utilities**, **Chesapeake Transportation System**, and **Stormwater** funds routinely fund capital improvement projects with either current year or prior year revenues in excess of expenditures.

The following funds will be using accumulated fund balances:

The **Fee Supported Activities** fund is planning on using fund balances reserved for the Demolition/Derelict building programs to increase operating activities during FY 2014-15.

Chesapeake **Integrated Behavioral Healthcare** will be using \$765,100 accumulated fund balance to transfer to the Capital Projects fund for the Psychosocial and Intellectual Disability Day Support Building projects.

For fiscal year 2014-15 the **South Norfolk Tax Increment Financing Fund** will be using accumulated funds to replace the 22nd Street Bridge within its district boundaries.

The **Debt Service Fund** received transfers in anticipation of debt service payments for bonds yet to be issued and also earned interest in excess of estimates in prior years. This accumulation of funds was used in fiscal year 2013-14 and will continue to be used in FY 2014-15. Use of accumulated reserves will be reviewed annually.

The **General Fund** will be using \$600,000 of fund balance designated for solid waste management expenses, as well as \$6,685,981 in School Lockbox funds, \$627,265 in City Lockbox funds, \$4,350,000 of accumulated fund balance for capital improvement projects, and \$1,105,050 of funds reserved in the General Fund for Open Space & Agricultural Preservation. Please see the "Components of the General Fund Balance" for more detailed information.

The **Mosquito Control Commission** anticipates a small use of fund balance for operations.

Budget Projections FY 2014 - 2017 (all funds)

	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Projection	FY 16-17 Projection
Revenue:				
General Property Taxes	\$ 294,141,850	\$ 301,386,559	\$ 307,138,182	\$ 311,524,708
Other Local Taxes	131,995,698	132,727,140	135,253,960	137,966,380
Charges for Services	109,287,893	111,926,605	112,279,626	112,490,089
Other Revenues	18,316,682	18,658,893	18,843,982	19,007,878
State Aid	317,229,059	322,134,433	322,784,433	323,434,433
Federal Aid	38,857,617	38,843,518	38,843,518	38,843,518
Total Revenue	\$ 909,828,799	\$ 925,677,148	\$ 935,143,700	\$ 943,267,006
Expenditures:				
Governmental Funds				
Governance & Management	\$ 22,454,425	\$ 25,626,719	\$ 27,083,715	\$ 26,992,987
Quality Community of Life	78,600,369	85,238,211	87,978,848	88,681,631
Economic & Environmental Vitality	71,152,519	75,637,533	78,816,567	79,818,840
Chesapeake Public Schools	442,770,692	442,432,431	446,588,607	450,650,260
Public Safety & Justice	133,597,591	144,009,496	146,659,497	148,837,827
Debt Service Fund	56,228,160	53,437,514	45,875,059	43,877,288
Non-Departmental	29,917,310	16,565,916	20,256,417	19,862,859
	<u>834,721,066</u>	<u>842,947,820</u>	<u>853,258,709</u>	<u>858,721,691</u>
Enterprise Funds				
Public Utilities	\$ 59,093,566	\$ 61,136,582	\$ 61,284,403	\$ 61,442,211
Chesapeake Transportation	4,399,485	9,283,668	9,303,238	9,859,290
Stormwater	9,029,911	10,369,087	10,418,473	10,471,788
	<u>\$ 72,522,962</u>	<u>\$ 80,789,337</u>	<u>\$ 81,006,114</u>	<u>\$ 81,773,289</u>
Total Operating Expenses	\$ 907,244,028	\$ 923,737,157	\$ 934,264,823	\$ 940,494,980

Please see the Summary of Significant Assumptions Underlying the Budget Projections appearing next.

Budget Projections FY 2014 - 2017

Summary of Significant Assumptions Underlying Projections

REVENUE

1. Revenue growth in FY 2015 across all funds is projected at 1.6% over FY 2014 budget, primarily the result of a slight downward projection in FY 2014 revenue as compared to the budget. We expect continued modest growth for FY 2015 through FY 2017. This reflects the very slow pace of the national economic recovery from the recession of 2007-2009, restrained by the Federal government's application of policies of fiscal austerity in lieu of a sustained fiscal augmentation of private aggregate demand. These conditions affect not only local revenue, but also revenues collected by the State of Virginia, approximately half of which are distributed localities for schools and local services.
2. Real estate taxes are a major part of local taxes and are projected to grow moderately over the three year projection period. Recovery in the local real estate market is evident by rising volume of construction permits, declining volume of foreclosures, and a rise in both commercial activity and in sales prices residential property. The January 2014 reassessment showed an improvement in property values of slightly below one percent (0.9%). Combined with new building activity, real estate taxes are projected to grow by 2.2% in FY 2015. We anticipate growth in real estate values from a combination of new building and increasing values for January 2015 and 2016 of 1.65% and 2.15% respectively.
3. Personal property taxes are expected to rise by 1.25% during FY 2015. This is principally due to the softening in the used vehicle auction market and of demand for new vehicle purchases. Public service corporation property tax revenues are expected to decline about 2%, with depreciation outstripping new investment and growth in value of existing property. The anticipated shutdown of the Deep Creek generating plant planned for 2015 will reduce property taxes by \$4.7M beginning in FY 2017. Delinquent property tax collections are expected to stable during the projection period.
4. Other local taxes comprise 24% of the City General Fund revenues and 28.8% of its local revenues; they are primarily taxes on business transactions, including retail sales, food service, lodging, utility services, and business gross receipts. Growth in this revenue source is strongly dependent on employment and income. The hesitant nature of the economic recovery and the negative impact of Federal austerity policies (sequestration) on industries that make up half of the regional economy have slowed the growth trend in other local taxes. Current trends indicate that revenue growth in FY 2014 will be slightly below budget, thus FY 2015 collections are only slightly above the FY 2014 budget. Growth of approximately 2% is projected for both FY 2016 and FY 2017.
5. Most remaining local revenues are projected to remain stable during the projection period (growing by less than one percent annually). Federal and state funds are expected to remain flat with the exception of state road maintenance funds which are estimated to grow by \$650,000 annually.

Budget Projections FY 2014 - 2017

Summary of Significant Assumptions Underlying Projections

EXPENDITURES

1. Several City departments have included new positions in their three-year plans. While the City Manager has not indicated support for all department plans, we have included the following new position requests in the three-year projection:
 - Integrated Behavioral Healthcare (CSB) – four Clinicians, one part-time peer support specialist, and one Senior
 - Community Programs (Human Services) – one Community Program Specialist to serve as senior services
 - Parks, Recreation and Tourism – full year funding for one Park Ranger and Ranger Technicians at Elizabeth River Park (opens April 2015)
 - Police Department – one criminal intelligence analyst, four Police Officer specialists (2 for gang suppression unit), five Police Officers currently funded with a federal COPS grant (City is required to continue employment of the officers for at least one year after the grant ends in 2016)
 - Social Services – one Family Service Specialist I for quality control, one Benefit Programs Worker II for fraud investigations, and two Benefit Program Aide II for eligibility screening.
 - Technology – one Business Analyst to improve business processes
2. Health care inflation – we expect that health care costs will continue to exceed the general inflation rate and estimate rising employee health costs of six percent (6%) annually. Similarly, Chesapeake Integrated Behavioral Healthcare projects rising costs to treat eligible residents and the Sheriff will incur additional health care costs for jail inmates.
3. The Fire Department will begin replacing uniforms in FY 2016 and expects to spend \$200,000 in each of the next three years to complete all replacements.
4. Parks, Recreation, and Tourism Department expects to purchase a bucket truck and boom during FY 2016 (\$180,000), and may also need additional funding to address the City-School facility use agreement and the Battlefield Visitor Center maintenance.
5. Police Department – will require additional funds to pay increased licensing costs for the new computer-assisted dispatch system (CAD). It will also require additional funding when the new Public Safety Operations Building comes into service (July 2016). These two issues increase costs by \$1.6 million starting in FY 2017. Additionally, the department will need to begin replacing cameras are worn by police officers. The two-year replacement is planned during FY 2016 and 2017 and will cost approximately \$250,000. Finally, the department will begin replacing diving equipment for the Underwater Search and Rescue Team starting in FY 2017 (\$75,800).
6. Information Technology – the department is working on a project to migrate legacy business programs off of the mainframe. The \$5.5 million project is part of the capital improvement plan and is not part of the operating budget. Upon completion of the project, the department anticipates savings of approximately \$850,000 annually. The department proposes improving identity and access management in order to reduce external threats and estimates a need for \$315,000 between FY 2016 and FY 2017. This initiative may be transferred to the capital improvement plan, but is currently included in the operating projections.
7. Future debt payments include required interest and principal on existing debt, plus estimated payments on new debt required to support the Capital Improvement Plan.

City of Chesapeake, Virginia
 FY 2014-15 Operating Budget

Report of New Position Requests

Department or Division	Description of Department Request <i>Includes department requests that were not approved by Budget Review Committee.</i>	Cost of Requested Positions	Included in Proposed Budget	FTE Proposed
City Attorney	Attorney for risk management and contract review <i>Costs partially offset by savings in Risk Fund</i>	73,892	28,892	1.000
City Treasurer	Remove negative contingency to fully fund positions <i>This action restores City funding for the equivalent of five positions that was reduced during the recession. All positions in Treasurer's Office would be funded with this proposal. No change in the complement is required.</i>	202,000	202,000	-
Commissioner of the Revenue	Business Tax Section: add 1 Business Tax Specialist to enhance audit efforts <i>Position approved with follow up evaluation based on revenue improvements. Request that Commissioner provide estimate of added revenue expected with this position.</i>	48,314	48,314	1.000
	Personnel for Personal Property and Tax Relief Programs: 2 account technicians and 1 customer service clerk <i>IT is reworking system processes to streamline task and improve productivity of existing staff.</i>	132,158	rejected	-
Community Programs Division of Human Services	Community Program Specialist to coordinate prisoner re-entry and homelessness - replaces temporary contract workers	55,305	55,305	1.000
Conventions and Tourism Division of Parks, Recreation, and Tourism	Office Specialist II - currently there is no administrative assistance provided to this division. <i>Position is not recommended - resources will be available with merger with Parks</i>	45,318	rejected	-
	Reduce budget for temp services (\$28,000) and advertising (\$17,318)	(45,318)	rejected	-
Development and Permits	3 new Permit Technicians required by new state and federal stormwater permitting regulations. Request includes elimination of 2 code compliance technicians (currently paid at lower grade).	101,310	101,310	1.000
	Engineer Technician required by new state and federal stormwater permitting regulations	54,172	54,172	1.000
Economic Development	Upgrade 2 marketing research positions - Human Resources approved upgrade of Marketing Research Specialist to a Business Development Representative; the second request was denied	10,709	7,346	-
	Full-time status - Fiscal Administrator	47,696	rejected	-
	Full-time status - Public Communications Coordinator	28,131	rejected	-
Finance	Payroll position related to VRS reforms <i>Temporary position (1 year) recommended to address transition issues surrounding VRS reforms and possible change of payroll procedures. Continuation of position beyond FY 2015 is based on evaluation. Position is not eligible for retirement benefits.</i>	51,876	46,071	1.000

Report of New Position Requests

Department or Division	Description of Department Request <i>Includes department requests that were not approved by Budget Review Committee.</i>	Cost of Requested Positions	Included in Proposed Budget	FTE Proposed
Fire Department	Clinical analyst necessary for successful implementation of Community Paramedicine. <i>Request is deferred to FY 2016 based on evaluation of program merits.</i>	106,572	rejected	-
	Recommend feasibility study/evaluation before proceeding with Community Paramedicine (contract services)	-	75,000	-
	Regional Incident Management Team Supervisor (30 hours) - currently funded by a federal Urban Area Security Initiative (UASI) grant through June 2014 (grant expires). Chesapeake is the lead agency for the regional All Hazards Incident Management Team (HRIMT). Hampton Roads was dropped from this federal program. <i>Request approved for six-month term for orderly distribution of equipment.</i>	42,286	21,143	0.375
	Training Lieutenant to supplement current staff of two persons (1 the Captain and 1 Office Associate). Historically the work of this position was accomplished with temporary duty assignments of field forces staff. New position would serve as the Recruit Academy Director. <i>Partly funded with reduction in overtime costs.</i>	73,604	30,000	1.000
Fire Department (HEAT)	Part-time Fire Inspector - on in each of next three years funded by fees. This plan allows department to get all covered businesses on an 18-month inspection cycle. Cost includes first year equipment cost of approximately \$ 30,000 for each position. <i>One position approved for FY 2015.</i>	59,065	59,065	0.500
General District Court	Supplemental payment for Court Clerks <i>City will re-evaluate existing supplemental programs before considering expansions to other offices.</i>	75,355	rejected	-
Human Resources	Wellness Coordinator - to address employee health and address rising cost of health care. Position approved as part-time.	65,000	30,000	0.625
Juvenile Services Division of Human Services	Add second Housekeeper I (25 hours/week)	15,300	15,300	0.625

City of Chesapeake, Virginia
 FY 2014-15 Operating Budget

Report of New Position Requests

Department or Division	Description of Department Request <i>Includes department requests that were not approved by Budget Review Committee.</i>	Cost of Requested Positions	Included in Proposed Budget	FTE Proposed
Parks, Recreation and Tourism	Add an Electrician to facilitate park maintenance for festivals and events	-	75,000	1.000
	Elizabeth River Park - add Park Ranger (FT) and related supplies. Effective April 2015	-	21,000	0.250
	Elizabeth River Park - Park Ranger Technicians (April - June 2015) full year starting July 2015	12,040	12,040	0.432
	Part-time instructors for adult and youth programs Funding provided by recreation fees resulting from increased participation in programs. <i>Adjustment made to contract services as these are not employees.</i>	35,500	35,500	-
	Part-time therapeutic Recreation Leader for after-school recreation (1 day weekly for disabled youth)	12,930	12,930	0.500
	Seasonal part-time Recreation Leader and part-time Van Driver for senior day care program	24,419	24,419	0.625
	Tree crew - (1) Crew Supervisor and (1) Groundskeeper: new crew eliminates need for contract tree services except during emergencies.	83,780	83,780	2.000
Planning	Development Review enhancement - convert current part-time Planner to full time status and upgrade to senior level.	45,323	45,323	1.000
Police Department	Animal Services request for 2 civilians - Shelter Attendant, and office support <i>Recommend Shelter Attendant and will monitor office support requirements.</i>	71,632	34,592	1.000
	Client Technology Analyst - convert to full time	36,458	36,458	0.375
	Compliance Coordinator	54,138	rejected	-
	Criminal Intelligence Section (Investigations): Add 4 Police Officers/1 civilian during FY 2015 (internet crime, crime analyst, economic crimes, and vice/narcotics (prescription fraud investigations and evidence handling) <i>Recommend: 1 Crime Analysis Specialist</i>	358,044	52,138	1.000
	Dispatch (2015) - 12 call takers and reorganization	555,515	rejected	-
	Evidence Technician <i>Recommend combining duties with Video Coordinator (below)</i>	58,105	rejected	-
	Midnight patrol (2015) - 11 Police Officers	806,513	rejected	-
	Part-time accounting support staff	30,952	rejected	-
	Video Coordinator <i>Recommend combining duties with Evidence Tech(above)</i>	52,138	52,138	1.000
	Career progression, reclassifications	48,605	48,605	-

City of Chesapeake, Virginia
 FY 2014-15 Operating Budget

Report of New Position Requests

Department or Division	Description of Department Request <i>Includes department requests that were not approved by Budget Review Committee.</i>	Cost of Requested Positions	Included in Proposed Budget	FTE Proposed
Public Libraries	4 Additional Library Assistants II - under Public Information Officer (floaters)	153,355	rejected	-
	4 Job reclassifications - all related to technology <i>Funding approved contingent on review by Human Resources (under consideration at 03/11/14)</i>	48,183	48,183	-
	Additional Librarian II - under Public Information Officer Recommended: Library Volunteer Coordinator	64,997	64,997	1.000
	Security - South Norfolk Library - approved in Summer 2014 <i>Adjustment made to contract services as security services are provided by a contractor.</i>	12,848	12,848	-
	Senior Library Manager - central library - currently department's assistant director is also manager of central library. <i>Not Recommended</i>	79,510	rejected	-
Public Communications	TV Maintenance Engineer, position was replaced with TV Production Coordinator. <i>Recommend reclassifying existing position to maintenance engineer.</i>	65,000	rejected	-
Public Utilities	New Electrician II position for the Sewer Division	46,381	46,381	1.000
	New Electronic Tech II/III position for the Sewer Division (maintenance and operations of sewer systems)	58,066	58,066	1.000
Public Works	Account Technician (grade TBD) for Chesapeake Transportation System (Expressway)	48,634	48,634	1.000
	Decrease in temporary labor expenses	(110,832)	(110,832)	-
	Position reclassification to change Construction Inspector II position to General Supervisor position	1,939	1,939	-
	Position reclassification to change Cust. Service Clerk II position to Crew Leader position	2,423	2,423	-
	Recommended deletion of Project Manager's position with department's personnel requests (vacant facilities position-25850007)	(91,178)	(91,178)	(1.000)
	Increase in overtime budget (\$17,000 for Engineering and \$48,300 for Street Maintenance)	65,380	65,380	-
	Safety Inspector I for Public Works Operations - position will address employee safety and reduce work-related injuries	44,755	44,755	1.000
Public Works StormWater	Crew Leader - new 6-member crew	46,209	46,209	1.000
	Decrease in temporary (contract) labor offsets some costs	(15,128)	(15,128)	-
	Laborer/Operator	36,030	36,030	1.000
	Laborers	65,662	65,662	2.000
	Mechanic II	50,087	50,087	1.000
	Motor Equipment Operator II	42,332	42,332	1.000
	Motor Equipment Operator III	44,755	44,755	1.000

City of Chesapeake, Virginia
 FY 2014-15 Operating Budget

Report of New Position Requests

Department or Division	Description of Department Request <i>Includes department requests that were not approved by Budget Review Committee.</i>	Cost of Requested Positions	Included in Proposed Budget	FTE Proposed
Purchasing	Remove contingency for overtime	(10,031)	(10,031)	-
	Contract/Procurement Specialist	51,836	51,836	1.000
Real Estate Assessor	Reinstate funding of 3 clerks <i>Funding for one position is recommended; others will be considered after implementation of new appraisal system.</i>	104,005	34,668	1.000
	Reorganize: Eliminate Title Clerk and Appraisal Clerk and add two (2) Senior Appraisal Analysts	47,304	23,652	-
Social Services Division of Human Services	Child and Adult Protective Service Hotlines - 2 FT Family Service Specialists to respond to crisis calls. Annual call volume has increased from 1,694 calls in 2010 to over 2,000 in 2013. Approval of these positions replaces temporary workers formerly paid from state program improvement funds that end in June 2014. <i>Approved 1 position effective 07/01/14; a second position 01/01/15.</i>	107,144	80,358	1.500
	Eligibility screeners - 2 additional Benefit Program Aides <i>Request deferred to FY 2016</i>	76,956	rejected	-
	Benefit Programs Worker to address fraud prevention <i>Request deferred to FY 2016</i>	55,519	rejected	-
	Quality Assurance - additional Family Service Specialist to assist with audits, managing complaints, FOIA requests, and eligibility appeals. <i>Request deferred to FY 2016.</i>	53,572	rejected	-
	Trauma training for foster parents - additional Family Services Specialist to coordinate foster care; responsible for oversight of trauma training and coordinating services to children and foster parents. Position would also coordinate adoption services.	58,928	58,928	1.000
Technology	System Analyst for Accela permits and land use software. The position is currently paid from the Capital Projects Budget, but will continue after implementation.	75,729	75,729	1.000
TOTAL COST OF POSITIONS AND NUMBER OF FTE		4,909,207	2,084,524	34.807

Departments requested 82.1 new positions; the Budget Review Committee did not approve 47.3 FTE.