

The City of Chesapeake was founded in 1963 by merger of Norfolk County (1636) and the City of South Norfolk (1921). Chesapeake is one of the cities comprising the Norfolk-Virginia Beach-Newport News Metropolitan Area. This area lies in southeastern Virginia at the southern end of the Chesapeake Bay where the mouth of the Bay enters the Atlantic Ocean. Chesapeake is bordered on the west by Suffolk, east by Virginia Beach, south by the North Carolina border and north by the cities of Portsmouth and Norfolk.

With a land area of 353 square miles, Chesapeake is the seventeenth (17th) largest city in land area in the United States and second largest in Virginia. Its central location, availability of land, and good transportation system will continue to contribute to Chesapeake's attractiveness as a well-balanced commercial center. The City's close port proximity and strong employee pool continue to encourage a strong international business presence. Major industries include professional business services and technology, healthcare, maritime logistics and transportation, defense technologies, manufacturing and construction, leisure and hospitality, knowledge services, and retail development. Major agricultural crops include corn, wheat, soybeans, nursery products and timber. The Chesapeake Planning Department estimates the City's population reached 231,542 as of January 2015 distributed over 79,574 households. The civilian labor force in the city was 119,244 in 2014.

The City is governed by a City Council / City Manager form of government with nine elected Council members serving four year terms. Chesapeake is an independent city with no overarching county government. This requires that the City provide many of the services to citizens which would normally be provided by a county.

The City's Comprehensive Plan (updated effective March 2005) based on Council-adopted basic policies, provides guidelines for maintaining orderly growth consistent with community goals. The Comprehensive Plan further addresses development potential in the City and recognizes established values of Chesapeake's citizens. The Plan, though general in nature, assesses the City's assets such as parks, waterways, historical areas, as well as areas which will require extensions or renewal, such as potable water and sanitary sewer services, transportation systems, urban renewal areas, etc.

Council's responsiveness to development demands, as well as its commitment to orderly growth, has enhanced those quality of life values Chesapeake's citizens have embraced. The future for Chesapeake remains full of promise and opportunity.

DEMOGRAPHICS

- Median Age 36.6
- Racial Composition: White 62.7%, Black 30.0%, all other 7.3%

INCOME

- Median Household \$69,743 (2014 Est.)

TAXES (July 1, 2015)

- Real Estate - \$1.04/\$100 of assessment - \$1.05/\$100 with Mosquito Control
- Personal Property - \$4.00/\$100 at 100% of loan value - \$4.08 with Mosquito Control
- State Non-Grocery Retail Sales - 5.0%
- Restaurant - 5.5% of meal

TRANSPORTATION

- Chesapeake Municipal Airport and Hampton Roads Airport are located in Chesapeake
- Norfolk International Airport is located 12 miles from central Chesapeake and offers more than 200 daily flights
- Bus - Greyhound & Hampton Roads Transit Authority

CULTURAL

The following serve the metro area:

- Virginia Opera Association
- Virginia Symphony
- Chrysler Museum
- The New Theatre of Chesapeake
- Virginia Aquarium and Marine Science Center
- Virginia Sports Hall of Fame
- MacArthur Memorial
- Children's Museum
- The Chesapeake Planetarium
- Virginia Stage Company

CLIMATE

- Average summer 76.5 degrees (July warmest)
- Average winter 41.3 degrees (February coldest)
- Average annual rainfall 45 inches
- Average annual snowfall Trace

EDUCATIONCHESAPEAKE PUBLIC SCHOOLS

- 28 elementary schools
 - 10 middle schools
 - 7 senior high schools
 - 2 centers for special programs
 - 9 support buildings
- Students: 38,678 Teachers: 2,975

COLLEGES

Tidewater Community College

These institutions are located in the Metro area:

- Old Dominion University
- Norfolk State University
- Regent University
- Eastern Virginia Medical School
- Virginia Wesleyan College

MEDICAL FACILITIES

- Chesapeake Regional Medical Center (310 beds)
- 9 other general hospitals serve the area

LIBRARY

- 1 central library +6 branches and a bookmobile
- Over 576,000 volumes

RECREATION

- Great Dismal Swamp National Wildlife Refuge (54,133 acres)
- Northwest River Park (763 acres) with boating, hiking, riding, mini golf, fishing and campground
- 64 public tennis courts
- Organized sports: basketball, softball, football, soccer
- Canoeing on 30 miles of water trails
- Dismal Swamp Trail
- Boating on Intracoastal Waterways
- 8 Community recreation centers
- Greenbrier Civic Sports Complex
- Skate facility and a BMX bike trail
- 2 Dog parks

Major Parks: Great Bridge Lock Park, Deep Creek Lock Park, Centerville Park, Lakeside Park, Crestwood Park, Western Branch Park, Indian River Park, Oak Grove Lake Park, City Park

5.01 FISCAL YEAR.

The fiscal year of the City shall begin on the first day of July and shall end on the last day of June of each calendar year. Such fiscal year shall also constitute the budget and accounting year.

5.02 SUBMISSION OF OPERATING BUDGET.

The city manager shall submit to the council an operating budget and a budget message at least ninety days prior to the beginning of each fiscal year.

5.03 OPERATING BUDGET MESSAGE.

The manager's message shall explain the budget in fiscal terms. It shall contain the recommendations of the city manager concerning the fiscal policy of the City for the ensuing fiscal year, describe the important features of the budget, indicate any major changes from the current year in financial policies, expenditures, and revenues together with the reasons for such changes, and include such other material as the manager deems desirable.

5.04 OPERATING BUDGET PREPARATION.

The budget shall provide a financial plan for the ensuing fiscal year and shall be in such form as the manager deems advisable or the council may require. A minimum of six percent of the total general fund revenue shall be reserved upon the adoption of the City's annual operating budget and shall be restricted for emergency use and cash flow needs which occur throughout the year. In organizing the budget, the manager shall utilize the most feasible combination of expenditures classification by fund, organization unit, program, purpose or activity and object. It shall be prepared in accordance with generally accepted principles of municipal accounting and budgeting procedures and techniques. It shall be the duty of the head of each department, the judges of the courts not of record, each board or commission, including the school board, and each other office or agency supported in whole or in part by the City, to file at such time as the city manager may prescribe estimates of revenue and expenditures for that department, court, board, commission, office or agency for the ensuing fiscal year. The city manager shall hold such hearings as deemed advisable and shall review the estimates and other data pertinent to the preparation of the budget and make such revisions in such estimate as deemed proper, subject to the laws of the Commonwealth relating to the obligatory expenditures for any purpose, except that in the case of the school board may recommend a revision only in its total estimated resources and requirements. In no event shall the requirements recommended by the city manager in the budget exceed the resources estimated, taking into account the estimated cash surplus or deficit at the end of the current fiscal year, unless the city manager shall recommend an increase in the rate of ad valorem taxes on real estate and tangible personal property or other new or increased fees, charges, or taxes or licenses within the power of the City to levy and collect in the ensuing year, the revenue from which, estimated on the average experience with the same or similar taxes during the three tax years last past will make up the difference. If estimated resources exceed estimated requirements, the city manager may recommend revisions in the tax and license ordinances of the city in order to bring the budget into balance.

At the same time that the city manager submits the operating budget, the city manager shall introduce and recommend to the council an appropriation ordinance which shall be based on the budget. The city manager shall also introduce at the same time any ordinances levying a new tax or altering the rate on any existing tax necessary to balance the budget as provided in this section. (1988 Acts, Ch. 288, § 1)

5.05 COUNCIL ACTION ON THE OPERATING BUDGET.**A. NOTICE AND HEARING.**

The council shall publish in one or more newspapers of general circulation in the City the general summary of the proposed budget and a notice stating:

1. The times and places where copies of the message and budget are available for inspection by the public; and
2. The time and place, not less than twenty-one days after such publication, for a public hearing on the budget.

B. AMENDMENT BEFORE ADOPTION.

After the public hearing, the council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts, except requirements required by law or for debt service, and except further that in the case of the school board, the council may only revise the total estimated resources or requirements. In no case shall the council increase the authorized requirements to an amount greater than the total of estimated resources.

C. ADOPTION.

The council shall adopt the budget by the vote of at least a majority of all members of the council not later than forty-seven days prior to the end of the current fiscal year. Should the council take no action prior to such day, the budget shall be deemed to have been finally adopted as submitted by the city manager. In no event shall the council adopt a budget in which the estimated total of requirements exceeds resources, unless at the same time it adopts measures to provide additional resources estimated to be sufficient to make up the difference. Adoption of the budget shall include adoption of an ordinance appropriating the amounts specified therein from the funds indicated and an ordinance levying the property tax therein proposed.

5.06 AMENDMENTS AFTER ADOPTION OF OPERATION BUDGET.**A. SUPPLEMENTAL APPROPRIATIONS.**

If during the fiscal year the manager certifies that there are funds available in excess of those estimated in the budget, the council by ordinance may make supplemental appropriations for the year up to the amount of such excess.

B. REDUCTION OF APPROPRIATIONS.

If at any time during the fiscal year it appears probable to the manager that the resources available will be insufficient to meet the amount appropriated, the city manager shall report to the council without delay, indicating the estimated amount of the shortfall, any remedial action taken by the city manager and recommendations as to any other steps to be taken. The council shall then take such further action as it deems necessary to prevent or minimize any shortfall and for the purpose it may by ordinance reduce one or more appropriations.

5.07 LAPSE OF APPROPRIATIONS.

Every appropriation, except an appropriation for a project in the capital improvement program, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a project in the capital improvement program shall continue in force until the purpose for which it was made has been accomplished or abandoned; the purpose of any such appropriation shall be deemed abandoned if three years pass without any disbursement from or encumbrance of the appropriation.

5.08 CAPITAL IMPROVEMENT PROGRAM.**A. SUBMISSION TO COUNCIL.**

The manager shall prepare and submit to the council a five-year capital improvement program at least ninety days prior to the beginning of each fiscal year.

B. CONTENTS.

The capital improvement program shall include:

1. A general summary of its contents;
2. A list of all capital improvements which are proposed to be undertaken during the five fiscal years next ensuing, with appropriate supporting information as to the necessity for such improvements;
3. Cost estimates, method of financing, and recommended time schedules for each such improvement; and
4. The estimated annual cost of operating and maintain the facilities to be constructed or acquired;

The above information shall be revised and extended each year with regard to capital projects still pending. (1998 Acts, Ch. 561, § 1; 1998 Acts, 626, § 1)

5.09 COUNCIL ACTION ON CAPITAL IMPROVEMENT PROGRAM.**A. NOTICE AND HEARING.**

The council shall publish in one or more newspapers of general circulation in the City the general summary of the capital improvement program and notice stating:

1. The times and places where copies of the capital improvement program are available for inspection by the public; and
2. The time and place, not less than fourteen days after such publication, for a public hearing on the capital improvement program.

B. ADOPTION.

The council shall adopt a capital improvement program with or without amendment after the public hearing and not later than forty-seven days prior to the end of the current fiscal year. Should the council take no action prior to such day, the program shall be deemed to have been finally adopted as submitted by the city manager. The capital improvement program, after adoption, shall be deemed a plan only, with the right being reserved to the council to change the same at any time.
(1998 Acts, Ch. 561, § 1; 1998 Acts, Ch. 626, § 1)

22.1-93. EDUCATION.

Approval of annual budget for school purposes. - Notwithstanding any other provision of law, including but not limited to Charter 25 (§ 15.2-2500 et seq.) of Title 15.2, the governing body of a county shall prepare and approve an annual budget for educational purposes by May first or within thirty days of the receipt by the county of the estimates of state funds, whichever shall later occur, and the governing body of a municipality shall prepare and approve an annual budget for educational purposes by May fifteenth or within thirty days of the receipt by the municipality of the estimates of state funds, whichever shall later occur.

The Superintendent of Public Instruction shall, no later than the fifteenth day following final adjournment of the Virginia General Assembly in each session, submit estimates to be used for budgetary purposes relative to the Basic School Aid Formula to each school division and to the local governing body of each county, city and town that operates a separate school division. Such estimates shall be for each year of the next biennium or for the then next fiscal year. (Code 1950, § 22-127; 1956, Ex. Sess., c. 67; 1959, Ex. Sess., c. 79, § 1; 1968, c. 614; 1971, Ex. Sess., c. 162; 1975, c. 443; 1978, c. 551; 1980, c. 559; 1981, c 541.)

City of Chesapeake, Virginia
FY 2015-16 Operating Budget

Authorized Positions - Full Time Equivalents (FTE)

Department	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	5-Year Change
GOVERNANCE & MANAGEMENT SERVICES						
Audit Services	6.00	6.00	6.00	6.00	6.00	0.00
Budget	6.81	6.26	6.26	6.26	6.26	(0.55)
City Attorney	15.55	15.55	15.55	17.55	19.63	4.08
City Clerk	7.00	7.00	6.50	6.50	6.50	(0.50)
City Council	9.00	9.00	9.00	9.00	9.00	0.00
City Manager	11.00	11.00	10.00	9.50	9.50	(1.50)
City Treasurer	47.09	47.09	47.61	48.61	49.03	1.94
Commissioner of Revenue	41.22	41.22	41.22	42.22	42.22	1.00
Customer Contact Center	9.80	9.80	9.80	9.80	9.80	0.00
Finance	22.01	21.38	23.38	24.25	24.25	2.24
Human Resources	21.13	19.63	20.63	23.25	23.63	2.50
Public Communications	12.00	11.40	11.40	12.00	12.00	0.00
Purchasing	10.18	10.00	11.00	12.00	11.63	1.45
Real Estate Assessor	30.00	30.00	30.00	30.00	29.00	(1.00)
Registrar/Electoral Board	8.56	8.79	8.79	8.54	8.54	(0.02)
Sub-total	257.35	254.12	257.14	265.48	266.99	9.64
QUALITY COMMUNITY OF LIFE:						
Integrated Behavioral Healthcare	218.92	253.76	241.81	245.28	246.42	27.50
Health	14.56	8.40	8.40	8.40	8.40	(6.16)
Human Services						0.00
Community Programs	13.43	13.43	9.80	10.80	10.63	(2.80)
Interagency Consortium	4.00	4.00	4.00	4.00	4.00	0.00
Juvenile Services*	83.63	83.95	83.95	87.05	97.43	13.80
Social Services	215.35	215.35	226.35	245.48	252.35	37.00
Library	122.43	123.00	123.00	124.53	124.73	2.30
Mosquito Control	50.00	50.00	47.51	41.51	41.51	(8.49)
Parks & Recreation*	194.83	192.49	212.96	222.88	229.10	34.27
Sub-total	917.15	944.38	957.78	989.93	1,014.57	97.42

City of Chesapeake, Virginia
FY 2015-16 Operating Budget

Authorized Positions - Full Time Equivalents (FTE)

Department	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	5-Year Change
ECONOMIC & ENVIRONMENTAL VITALITY:						
Agriculture	7.00	6.00	6.00	6.00	6.00	(1.00)
Conference Center /Conventions &Tourism	33.63	37.85	36.00	7.00	7.00	(26.63)
Development & Permits	76.50	74.50	78.00	80.00	80.00	3.50
Economic Development Planning Department	13.00	12.63	12.23	10.63	10.63	(2.37)
Public Utilities	208.01	208.26	210.26	212.26	222.01	14.00
Public Works	450.65	450.99	455.35	463.10	467.74	17.09
Sub-total	809.29	810.73	820.34	801.99	816.38	7.09
PUBLIC SAFETY & JUSTICE:						
Police	554.27	548.27	548.86	552.24	552.24	(2.03)
Fire	443.73	442.49	442.62	445.82	445.82	2.09
Sheriff's Office	406.00	400.00	400.00	399.87	404.08	(1.92)
Clerk of the Circuit Court	32.00	32.00	32.00	32.00	32.00	0.00
Circuit Court	6.75	6.75	6.75	6.00	6.00	(0.75)
Commonwealth's Attorney	45.60	45.60	45.60	45.60	45.26	(0.34)
Sub-total	1,488.35	1,475.11	1,475.83	1,481.53	1,485.40	(2.95)
NON-DEPARTMENTAL						
Central Fleet	37.50	35.50	35.50	36.50	36.50	(1.00)
Information Technology	60.65	57.50	56.00	57.00	56.50	(4.15)
Risk Management	3.00	3.00	4.00	4.00	4.00	1.00
Sub-total	101.15	96.00	95.50	97.50	97.00	(4.15)
TOTAL	3,573.29	3,580.34	3,606.59	3,636.43	3,680.34	107.05

* Adjusted for seasonal/substitute pooled positions

<u>FUND</u>	<u>TITLE</u>
100	General Fund
101	Cash Controls
199	General Fixed Assets
201	Virginia Public Assistance Fund
203	Interagency Consortium Fund
204	Fee Supported Activities Fund
205	Chesapeake Integrated Behavioral Healthcare
206	Chesapeake Conference Center
207	E-911 Operations
208	Juvenile Services
209	Tax Increment Financing Fund - Greenbrier
210	Open Space & Agricultural Preservation (OSAP)
211	OPEB Trust (Component Unit)
212	Tax Increment Financing Fund – South Norfolk
214	Housing Fund
216	Proffers Fund
220	Community Development Fund
228	Grants Fund
300	Capital Projects Fund
401	City Wide Debt Fund
450	Lease Authorization Fund
499	City General Long Term Debt
501	Public Utilities Operations Fund
502	PU Construction
504	PU Construction
506	Debt Service Reserve Fund
507	PU Capital Improvement
508	Public Utilities Improvement and Redemption Fund
509	Utilities Revenue Bond Fund
510	Utilities Revenue Fund
511	Public Utilities Senior Debt Service Component Fund
512	Public Utilities Subordinate Debt Fund
513	Public Utilities Rate Stabilization Fund
514	Public Utilities General Reserve Fund
520	Stormwater Management Operations Fund
521	Stormwater - Construction
525	Chesapeake Expressway - Operations Fund
526	Chesapeake Expressway - Renewal and Replacement
527	Chesapeake Expressway - Capital Improvement
601	Central Fleet
603	Information Technology Fund
606	Self-Insurance Fund
607	Termination Benefits Fund
701	Virginia Public Assistance Fund – Special

<u>FUND</u>	<u>TITLE</u>
702	Other Post Employment Benefits Trust Fund
720	Poor Trust Fund
721	Carney Trust Fund
800	Chesapeake Mosquito Commission
801	Economic Development Auth
802	Airport Authority
850	CSB of Chesapeake, Inc.
900	School Operating Fund
928	School Grants
930	School Building Fund
940	School Textbook Fund
941	School Lunchroom Fund
942	School Cell Tower Fund
965	CPS Self Insurance
980	CPS School Activity Funds

The City’s account structure also maintains and tracks the budget and City spending by Department and Program code within each department and fund.

<u>DEPARTMENT</u>	<u>TITLE</u>
100000	City Council/Mayor
110000	City Manager
111010	Budget
111020	Finance
111030	Human Resources
111040	Information Technology
111050	Planning
111060	Board of Elections/Registrar
111100	Non-Departmental
112011	Purchasing
112012	Garage/Central Fleet
112015	Customer Contact Center
112020	Parks, Recreation and Tourism
112030	Public Utilities
112040	Public Works
112050	Agriculture
112060	Health Department
112070	Conference Center
113010	Economic Development
113020	Fire Department
113030	Police Department
113050	Public Communications
113070	Human Services – Community Corrections
113071	Human Services – Interagency Consortium
113072	Chesapeake Juvenile Services
113073	Human Services – Social Services

<u>DEPARTMENT</u>	<u>TITLE</u>
113074	Chesapeake Integrated Behavioral Healthcare
113080	Development and Permits
113090	Library
113100	Community Programs
120000	City Attorney
130000	City Clerk
140000	Real Estate Assessor
150000	Planning Commission and Open Space and Agricultural Preservation
160000	Other Boards and Services
170000	Audit Services
210000	Sheriff's Department
220000	City Treasurer
231000	Circuit Court
232000	General District Court
233000	Juvenile and Domestic Relations Court
234000	Court Services Unit
235000	Circuit Court Clerk
236000	Magistrates Office
240000	Commonwealth's Attorney
250000	Commissioner of the Revenue
310000	GASB 34 General Government
410000	Mosquito Control Commission
420000	Component Unit – CSB, Inc. of Chesapeake
430000	Component Unit – Port Authority
440000	Component Unit – Airport Authority
450000	Component Unit – Economic Development Authority

<u>PROGRAM</u>	<u>TITLE</u>
11010	City Council
11020	City Clerk
11111	Transfers
12110	City Manager
12124	Community Programs
12210	City Attorney
12220	Human Resources
12221	Data/Security Administration
12222	Employee Recognition Program
12240	Audit Services
12241	Independent Auditors
12250	Public Information Office
12251	Public Information Grants
12310	Commissioner of Revenue
12320	Real Estate Assessor
12330	Board of Equalization
12410	Treasurer

<u>PROGRAM</u>	<u>TITLE</u>
12420	Finance Director
12421	Financial Advisory Service
12430	Purchasing
12431	Postage
12440	Budget Director
12509	Enterprise Application Support
12510	Information Technology Administration
12511	Enterprise Software Development
12512	Computer Operations
12513	Data Communications
12514	Desktop Environment Support
12515	Mainframe
12516	GIS
12517	PC Replacement Plan
12518	Enterprise Financial System
12519	E-Gov Operations
12520	Central Fleet Operations
12521	Central Fleet Capital
12522	50/50 Ambulance Rescue
12550	Self-Insurance
12551	Self-Insurance City Attorney
12700	Inspections - Demolition
13100	Electoral Board/Registrar
13101	Election Workers
19064	CPS City's School Capital Projects
21100	Circuit Court
21200	General District Court
21300	Magistrates Office
21500	Juvenile & Domestic Relations Court
21600	Circuit Court Clerk
21601	Circuit Court Clerk Grant
21800	Law Library
22100	Commonwealth Attorney
22101	Commonwealth Attorney - Grant
22102	Commonwealth Attorney - DEA Seized Assets
31100	Police
31101	Police Red Light Photo Enforcement
31110	Police Administration
31120	Police Operations Bureau
31130	Police Investigation Bureau
31140	Police Support Bureau
31402	E-911 Operations
31403	Wireless E-911 Service Board
31404	Radio Systems Maintenance & Admin.

<u>PROGRAM</u>	<u>TITLE</u>
31700	Public Safety Training
31710	Public Safety Grants
31711	Public Safety Grants–JAG
31720	Police-Special Purpose Funds
32100	Fire
32200	Fire Training
32300	Emergency Medical Service
32301	EMS Vehicle Registration
32400	Fire Prevention Bureau
32410	Fire Programs - State
32412	Fire Dept - HEAT
32413	Fire Dept HEAT-Legal Support
32420	Fire Dept - Grants
32500	Emergency Management Operations
32550	Fire – Environmental Compliance
33100	Sheriff
33103	Sheriff Administration
33104	Sheriff Jail Operations
33105	Sheriff Court Services
33121	Sheriff Mowing
33122	Sheriff Work Release
33123	Sheriff Mowing & Trash Pickup-Parks
33124	Sheriff DEA Seized Assets
33125	Sheriff Regional Jail
33126	Sheriff Weekender Program
33200	Juvenile Services
33212	JDH Detention Home Grants
33213	JDH Detention DEA Seized Property
33300	Court Service Unit
33301	Court Service Grants
33400	Community Corrections-Diversion Services
33401	Community Corrections-Pretrial Services
33440	State Fire Program
34105	Development and Permits
34106	Code Compliance and Zoning Administration
34107	Customer Contact Center
35101	Animal Control
41100	Public Works Administration
41101	Public Works Resource Management
41110	Public Works Engineering
41200	Street Maintenance
41210	Bridges & Structures
41310	Bureau of Drainage
41400	Traffic Operations

<u>PROGRAM</u>	<u>TITLE</u>
41500	Jordan Bridge
41600	Chesapeake Expressway - Operations
41610	Ches. Transportation System- Administration
41620	CTS Dominion Blvd
41630	CTS Debt Service
41700	Public Works Contractual Services
41800	Public Works Operations
42200	Street Cleaning
42300	Solid Waste Collection
42301	Solid Waste Disposal
43101	Facilities Management - Maintenance
43102	Facilities Management - Building
51100	Adult Clinic
51101	Health Department Grants
51112	General Clinics
51317	Chesapeake Mosquito Commission
51400	Occupational Health Services
52100	CIBH Chesapeake Integrated Behavioral Healthcare - Administration
52200	CIBH MH Mental Health Services
52201	CIBH MH Administration
52202	CIBH MH Emergency
52203	CIBH MH Outpatient
52204	CIBH MH Psychiatry
52205	CIBH MH Emergency Preparedness
52206	CIBH MH Resource Management
52207	CIBH MH Supporting Living
52208	CIBH MH Assessment & Evaluation
52209	CIBH MH DAP
52210	CIBH MH Inpatient/Reinvestment
52213	CIBH MH Child &Adolescent Case Management
52214	CIBH MH Psychosocial
52215	CIBH MH Education & Advocacy Service
52216	CIBH MH Child &Adolescent Treatment
52217	CIBH MH Child &Adolescent Outpatient
52218	CIBH MH Child &Adolescent Non - Mandated
52223	CIBH MH Partial Hospitalization
52224	CIBH MH Pact
52225	CIBH MH Regional Reinvestment
52226	CIBH MH Support Services
52228	CIBH MH Transform Case Coordination
52231	CIBH MH Transform Support Services
52232	CIBH MH Transform Psych Service
52233	CIBH MH Transformation MHFBG

52234	CIBH MH Transform Jail Case Coord.
52235	CIBH MH Juvenile Services
52236	CIBH MH Law Initiative
52237	CIBH Library Café
52299	CIBH MH Summary
52300	CIBH ID Intellectual Disability Services
52301	CIBH ID Case Management
52302	CIBH ID Rehabilitation - COPS
52303	CIBH ID Rehabilitation OBRA
52309	CIBH ID Supervisory Services
52310	CIBH ID Family Support Respite
52312	CIBH ID Supportive Services
52314	CIBH ID State Family Support
52315	CIBH ID Residential Respite
52316	CIBH ID Early Intervention
52317	CIBH ID IntlCF - 1825
52318	CIBH ID Administration
52319	CIBH ID Voucher Program
52320	CIBH MR Residential Supervision
52336	CIBH ID Part C Infant Grant
52337	CIBH ID ICF 1829
52399	CIBH ID Summary
52400	CIBH SA Substance Abuse Service
52401	CIBH SA Administration
52402	CIBH SA Outpatient
52405	CIBH SA Case Management
52406	CIBH SA Day Support
52407	CIBH SA Prevention
52409	CIBH SA Res / Sarpos
52412	CIBH SA Res / Medical Detox
52413	CIBH SA Drug Court
52414	CIBH SA Res / IV Drug Methadone
52417	CIBH SA Women's Services
52418	CIBH SA Partial Hospitalization
52419	CIBH SA Motivational
52426	CIBH SA Emergency Housing
52427	CIBH SA Child & Adolescent Outpatient
52499	CIBH SA Summary
52600	CIBH MHMR Grants
52699	CIBH Contingency /Admin Summary
53110	Social Services- Joint Staff/Operations
53111	Social Services -Service Staff/Operations
53120	Social Services -Benefits Staff/Operations
53210	Social Services -Bureau of Public Assistance
53300	Social Services -Intensive Case Management

53320	Social Services Fatherhood Initiative
53500	Social Services Services Grants
53501	Social Services Preservation /Support
53700	Interagency Consortium
53702	Interagency – Pooled funds
54531	Debt Service Chesapeake Expressway
60005	Public Utilities- Lake Gaston Water Treatment Plant
60011	Public Utilities Water Production
60020	Public Utilities Maintenance/Operation-Sewer
60022	Public Utilities Maintenance/Operation-Water
60032	Public Utilities Administrative – General
60033	Public Utilities Billing & Customer Service
60034	Public Utilities Meter Reading Services
60052	Public Utilities Service Engineering
61000	Public Works- Stormwater Operations
61001	Stormwater Environmental Quality
61002	Stormwater – Engineering
72101	Parks, Recreation & Tourism - Administration
72108	PR&T - Special Programs
72109	PR&T - Fine Arts
72110	PR&T – Warehouse & Work Order Center
72201	PR&T Municipal Grounds Maintenance
72204	PR&T Athletic Grounds Maintenance
72205	PR&T Park Grounds Maintenance
72240	PR&T Housekeeping
72301	PR&T - Athletic Programs
72302	PR&T - Community Centers
72303	PR&T - Leisure Programs
72304	PR&T Seniors & Therapeutic Programs
72320	PR&T Before/After School Program
72325	PR&T Special Programs
72340	PR&T Park Operations
72341	PR&T Northwest River Park Operations
72342	PR&T Elizabeth River Park Operations
72343	PR&T Chesapeake Arboretum
72600	Fine Arts Commission
72601	Fine Arts Commission Grants
73100	Public Library
73101	Public Library Grants
73104	Public Library Special
73105	Public Library State Aid
81000	Planning Department
81001	Planning Department Grants
81002	Planning Commission
81003	Historical Preservation Commission
81007	Open Space and Agricultural Preservation
81050	Economic Development

<u>PROGRAM</u>	<u>TITLE</u>
81051	Economic Development Grants
81052	TIF Infrastructure Maintenance
81058	Development Services
81090	Portlock Galleries
81100	Conference Center
81101	Conventions and Tourism
81102	Greenbrier Tax Increment Financing District
81103	South Norfolk Tax Increment Financing District
81200	Conference Center Operating
81600	Section 108 Loan Program
81622	HUD Program Yr 22
81623	HUD Program Yr 23
81624	HUD Program Yr 24
81625	HUD Program Yr 25
81626	HUD Program Yr 26
81627	HUD Program Yr 27
81628	HUD Program Yr 28
81629	HUD Program Yr 29
81630	HUD Program Yr 30
81631	HUD Program Yr 31
81632	HUD Program Yr 32
81633	HUD Program Yr 33
81634	HUD Program Yr 34
81635	HUD Program Yr 35
81636	HUD Program Yr 36
81637	HUD Program Yr 37
81638	HUD Program Yr 38
81639	HUD Program Yr 39
81640	HUD Program Yr 40
81641	HUD Program Yr 41
81642	HUD Program Yr 42
82000	Office of Environmental Services
83100	Agriculture
83101	Agriculture Grants
91300	Non-departmental Outside Agencies
91302	Non-departmental Grants
91304	Non-departmental City
91305	CU Airport Authority
91306	CU Mosquito Control Commission
91307	CU CSB, Inc. of Chesapeake
91308	CU Port Authority
91310	CU Economic Development Authority
91311	Non-departmental Regional Cooperation & Support
91400	Contingencies
91900	Emergency Event Contingency
91905	Declared Storm Emergency FY05
93000	Emergency Event-2009 Nor'easter Ida
93001	Emergency Event-2011 Hurricane Irene
94000	CP No Debt Authorization

<u>PROGRAM</u>	<u>TITLE</u>
94001	CP 2000 Borrowing Authority
94008	CP 2000 Public Hearing
94018	CP 2001 Public Hearing
94028	CP 2002 Public Hearing
94031	CP 2003 Borrowing Authority
94038	CP 2003 Public Hearing
94041	CP 2004 Borrowing Authority
94058	CP 2005 Public Hearing
94059	CP 2006 Public Hearing
94061	CP 2006 Borrowing Authority
94062	CP 2007 Public Hearing
94100	CP Borrowing Authority
94450	Ches Express Renewal/Replacement
94500	General Purpose - CITY
94501	General Purpose - SCHOOLS
94502	Bond Referendum
94503	Revenue Bonds
94504	Enterprise Fund Bonds
94505	Greenbrier TIF
94506	South Norfolk TIF
94862	CP 1986 Road Referendum
94871	CP 1987 Borrowing Authority
94881	CP 1988 Borrowing Authority
94891	CP 1989 Borrowing Authority
94900	CP 2001 Borrowing Authority
94901	CP 1990 Borrowing Authority
94902	CP 2002 Borrowing Authority
94904	CP 2004 Borrowing Authority
94921	CP 1992 Borrowing Authority
94924	CP 1992 School Referendum
94931	CP 1993 Borrowing Authority
94941	CP 1994 Borrowing Authority
94942	CP 1994 Road Referendum
94951	CP 1995 Borrowing Authority
94958	CP 1995 Public Hearing
94961	CP 1996 Borrowing Authority
94968	CP 1996 Public Hearing
94971	CP 1997 Borrowing Authority
94978	CP 1997 Public Hearing
94981	CP 1998 Borrowing Authority
94988	CP 1998 Public Hearing
94991	CP 1991 Borrowing Authority
94995	CP 1999 Ordinance
95100	City-Wide Debt Fund
95200	Utility Capital Improvement
95201	Parity Double Barrel Debt Service
95202	Revenue Bond Debt Service
95210	Chesapeake Express Debt Service
95220	CTS Capital Improvement Dominion Blvd.

A further extension of the budgetary code is made to indicate how funds are spent. A summary is as follows:

ACCOUNT STRING 15XXXXXXX - PERSONNEL SERVICES

FULL TIME AND PART-TIME PAYROLL: Expenditures for the direct labor of persons in the employment of the local government. Salaries and wages paid to employees for full and part-time work, including overtime, shift differential and similar compensation. Also includes payments for time not worked, including sick leave, vacation, holidays, and other paid absences (jury duty, military pay, etc.) which are earned during the reporting period.

EMPLOYEE BENEFITS: Expenditures for job related benefits provided employees as part of their total compensation. Fringe benefits include the employer's portion of FICA, pensions, insurance (life, health, disability income, etc.) and employee allowances.

ACCOUNT STRING 16XXXXXXX - CONTROLLABLE EXPENDITURES

INTERNAL SERVICES: Expenditures for charges from an Internal Service Fund to other departments of the local government. Internal Services include information technology, automotive/motor pool, and risk management.

UTILITIES: Expenditures for electricity, water/sewer charges, telephone, and heating fuel.

ACCOUNT STRING 17XXXXXXX - GENERAL EXPENDITURES

PURCHASED SERVICES: Expenditures for services acquired from outside sources (i.e., private vendors, public authorities or other governmental entities). Purchase of the service is on a fee basis or fixed time contract basis. Payments for rentals and utilities are not included in this account description.

MATERIALS AND SUPPLIES: Expenditures include articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized.

PAYMENT FOR NON-DEPARTMENTAL ACTIVITIES: Expenditures for various activities within the which do not fall under a specific department and payments to agencies outside the government for support of services or for membership.

OTHER CHARGES: Expenditures to include: Insurance, Leases and Rentals, Travel, Contributions to Other Entities, Public Assistance Payments, and Miscellaneous.

ACCOUNT STRING 18XXXXXXX - CAPITAL OUTLAY

EQUIPMENT: Expenditures for outlays that result in the acquisition of or additions to fixed assets except outlays for major capital facilities (i.e., land and buildings) which are constructed or acquired. Expenditures for these major capital facilities are reflected within Capital Project Funds. Capital Outlay includes the purchase of assets both replacement and/or additional.

ACCOUNT STRING 19XXXXXXX - INTERFUND TRANSFERS

TRANSFERS: Either revenue or expenditures for moving budget and cash between funds.

ADA: Americans with Disabilities Act, which is the federal legislation, requiring all public buildings to be handicap accessible.

Adjusted Budget: The Adopted Budget as amended by the City Council and adjusted to show comparability as a result of shifts in programmatic or functional responsibilities.

Amended Budget: The Adopted Budget as formally adjusted by the City Council.

Appropriation: An authorization made by the City Council which permits officials to incur encumbrances or obligations against and to make expenditures of City controlled governmental dollar resources. Appropriations are usually made for fixed dollar amounts and are typically granted for a one (1) fiscal year period.

Appropriation Ordinance: The official enactment by the City Council establishing the legal authority for the City officials to encumber or obligate and expend dollar resources.

Assessed Valuation: The estimated dollar value placed upon real and personal property by the chief appraiser of the appraisal district as the basis for levying property taxes.

Assets: Property owned by the City which has book or appraised monetary value.

Balanced Budget: A financial plan where use of resources for operating expenditures for a specified time period does not exceed available resources.

Base Budget: On-going expense for personnel, contractual services, materials and supplies, and the replacement of supplies and equipment required to maintain service levels previously authorized by the City Council.

BOCA: United States (Building Officials and Code Administrators) Code.

Budget (Operating): A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period (typically a fiscal year). The term "Approved Budget" is often used to denote the City Council officially Approved Budget under which the City and its departments operate.

Budget Document: The official written statement prepared by the Budget office and supporting staff which presents the Budget as proposed by the City Manager and/or approved by the City Council.

Budget Message: A general discussion of the Proposed Budget presented in writing as a part of the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

CAFR: Comprehensive Annual Financial Report includes audited financial statements and related financial information of the City as of the end of the fiscal year.

Capital Assets (fixed assets): Assets of significant value and having a useful life of several years.

Capital Budget: A plan of proposed capital expenditures for buildings, parks, schools, utilities, etc., and their financing sources. The Capital Budget is enacted as part of the City's Consolidated Budget which includes both the Operating Budget and the Capital Budget. The Capital Budget is based on the first fiscal year of the five (5) year capital improvement program.

Capital Improvement Plan (CIP): A plan for capital projects for a period of five (5) years that includes project descriptions, estimated project costs, beginning and completion dates, the method of financing and the estimated operational cost for completed projects.

Capital Outlays: Expenditures for the acquisition of capital assets that includes the cost of land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment.

Capital Projects: Projects that include the purchase or construction of capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

Charter: The legal document in which the Commonwealth of Virginia Assembly established the City and enumerates its authority.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures.

Contractual Services: Are items of expenditure for services the City receives from an outside company.

DCJS: Department of Criminal Justice Services is a State agency supporting courts and related agencies.

Debt Service: Payment of interest and principal to holders of the City's debt instruments along with fees paid to bond trustees.

Deficit: 1.) The excess of an entity's or fund's liabilities over its assets (See Fund Balance).
2.) The excess of expenditures or expenses over revenues during a single accounting period.

DEQ: Virginia Department of Environmental Quality.

DMH-ID-SAS: The Commonwealth of Virginia Department of Mental Health, Intellectual Disability and Substance Abuse Services which is the parent organization to the Chesapeake Integrated Behavioral Healthcare department.

DMV: Division of Motor Vehicles, a federal agency responsible for administering the registration of vehicles.

EMS: Emergency Medical Service, a part of the Fire Department providing emergency rescue services.

Encumbrances: Obligations in form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set-up/recorded.

Enterprise Fund: Public Utilities are examples of enterprise funds. Separate financial accounting used for government operations that are financed and operated in a manner similar to business enterprises, and for which preparation of an income statement is desirable.

EPA: The federal Environmental Protection Agency that enforces environmental regulations.

Expenditures: In systems of accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. In cash basis systems, expenditures are recognized only when the cash payments for the above purposes are made.

FICA: Federal Insurance Contributions Act, a payroll cost representing social security tax and medicare tax.

Fiscal Year (FY): The twelve (12) month period for which funds are budgeted and expensed. For the City of Chesapeake, the fiscal year begins July 1st and ends the following June 30th.

Function: An accounting entity which is part of a fund. It is a compilation of all costs associated with a program or a department within a fund. Also referred to as a budget program.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: The excess of an entity's or fund's assets over its liabilities. A negative fund balance is sometimes called a deficit.

GASB: Government Accounting Standards Board is the organization that formulates accounting standards for governmental units.

General Fund: The major fund in most governments which budgets for and accounts for all activities not included in other funds. Most tax funded functions such as public safety are in this fund.

General Fund Supported Activities: Functions which receive support from the General Fund but have significant revenues from other sources such as grants, fees or other governmental entities.

General Obligation Bonds: When the City pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (G.O.) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

GIS: Geographical Information System which is a City-wide computerized mapping program.

HIPAA: Health Insurance Portability and Accountability Act of 1996.

HVAC: Heating, ventilating and air conditioning; the system or systems that condition air in a building.

HUD: The Federal Housing and Urban Development agency that awards the grant funding to the City for housing and urban development projects.

Intergovernmental Grant: A contribution of assets (usually cash) by one (1) governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal Governments. Grants are usually made for specified purposes.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one (1) department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis. Includes Information Technology, Risk Management and Central Fleet funds.

Lock Box: Designated capital reserve with recurring contributions or designations for City and School infrastructure needs. Funds can be used for cash payments or to pay debt service for specified City and Schools projects. There is a School Lock Box, City Lock Box, and a Transportation Lock Box.

MH: Mental Health Services which is a division of Chesapeake Integrated Behavioral Healthcare.

Modified Accrual Accounting: A basis of accounting in which revenues are recorded when collected with the current period or soon enough thereafter to be used to pay liabilities of the current period and expenditures are recognized when the related liability is incurred.

N/A: Information is “not available.”

Objectives: Statements about a department’s annual level of activity. Objectives are measurable; time bound activities, which illustrate how a department intends to reach its goals.

Object of Expenditure: Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include:

- Personnel services (salaries, wages and other compensation and benefits paid to or on behalf of employees.)
- Purchased services (private vendors, public authorities or other governmental entities);
- Materials and supplies
- Capital outlay.

Operating Funds: Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

Performance Measures: Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity. These are developed at the program (budget unit) level.

Personnel Services: Items of expenditures for salaries and wages paid for services performed by City employees, as well as the incidental fringe benefit costs associated with City employment.

PM: Preventative Maintenance, regular inspection and repairs to prevent equipment or building system failure or malfunction.

Rating: The credit worthiness of a City as evaluated by independent agencies, with AAA or Aaa being the highest.

Reserve: An account used to indicate that a portion of fund equity or balance is legally designated or restricted for a specific purpose, e.g., cash flow reserve.

Resources: Total dollars, people, materials and facilities available for use including estimated revenues, fund transfers, and beginning fund balances.

Revenue: The income of a government from all sources for payment of public expenses. Can include taxes, user fees, license and permit fees, use of money and property, payments from other governmental sources, and grants.

Revenue Bonds: Bonds issued by the government which do not pledge the full faith and credit of the jurisdiction but rather are issued with limited liability tied to a revenue stream which is pledged to repay these bonds. Revenue bonds are not included in the debt limit set by City Charter and under state law do not require voter approval.

SA: Substance Abuse which is a division of the Chesapeake Integrated Behavioral Healthcare.

Sewer Utility: Funding received from sewer usage fees for the Public Utilities Department's operations.

SOL: Standards of Learning which are the measures used by the Commonwealth of Virginia against which all students' achievement in school are measured.

SOQ: Standards of Quality are the education standards established by the Commonwealth that prescribe State funding of school personnel (teachers, principals, and other non-instruction staff) and other costs of the School Board.

Tax Levy: The total amount to be raised by general property taxes for operations and debt service purposes.

Tax Rate: The amount of tax levied for on a specific unit of cost (tax per \$100 property value, tax per one dollar retail sales, etc)

Tax Rate Limit: The maximum legal property tax rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes. In Virginia, this is generally established in the State Code.

User Charges (User Fees): The payment of a fee for direct receipt of a public service by the party benefiting from the service.

VDOT: Virginia Department of Transportation which is the state agency that maintains state roads.

VRS: Virginia Retirement System which is the state retirement system for public employees that provides its members with benefits at retirement or upon disability or death.

Water Utility: Funding received from water usage fees for the Public Utilities Department operations.

Grant Summary

The City receives grants and donations from a variety of sources. Grants and donations are held in a fund separate from City Operational Funds; however, grants are a part of the annual appropriation and are included here for that purpose. Unlike the rest of the operating budget, grants typically have a term that extends beyond the fiscal year in which they are awarded. Each year the City is awarded grants that total approximately \$4 million. The grants listed here are primarily formula-based, non-competitive awards that the City receives each year in predictable amounts. The list excludes competitive awards that the City often receives, but in amounts that are not accurately predictable.

City Council appropriates all grants; those that are not listed here are appropriated as they are awarded through an amendment to the annual appropriation. For grants listed here, Council has granted authority to appropriate these amounts. If the grant award is different an amendment to the appropriation is required.

Grant Title	Funding Source	FY13-14 Awarded	FY14-15 Expected	FY15-16 Proposed
Commonwealth Attorney				
Domestic Violence	VA	40,000	40,000	40,000
Fire				
Local Emergency Management Performance Grant	FED	52,784	31,284	71,284
Citizen Corps Council Program Grant	FED	35,000	35,000	-
Hazardous Materials Training	FED	10,500	10,500	-
Radio Communications Cache Grant	FED	100,000	100,000	100,000
Rescue Squad Assistance Grant	VA	56,426	90,000	-
Four For Life	VA	202,701	200,000	203,840
Assistance to Firefighters Grant	FED	414,984	220,000	-
Fire Programs - State	VA	633,755	561,845	667,360
Subtotal		1,506,150	1,248,629	1,042,484
Human Services				
Chesapeake Bay Grant	VA	6,000	6,000	6,000
Court Appointed Special Advocate (CASA) Grant	VA	43,663	43,663	43,663
Department of Juvenile Justice Food Program Grant	Fed	123,980	120,000	120,000
Promoting Safe and Stable Families	FSL	131,169	115,955	115,955
Guardianship Grant	VA	54,000	54,000	54,000
Community Corrections	VA	495,680	549,296	584,558
Subtotal		854,492	888,914	924,176

Grant Summary

Appendix F

Grant Title	Funding Source	FY13-14 Awarded	FY14-15 Expected	FY15-16 Proposed
Parks, Recreation & Tourism				
Urban Forestry Grant	FED	1,500	1,500	1,500
Local Government Challenge Grant	VA	10,000	10,000	10,000
Litter Prevention & Recycling Program Grant	VA	32,292	32,000	32,000
Subtotal		43,792	43,500	43,500
Police				
Local Training Academy	LOC	25,550	24,500	40,000
Public Safety Drug Enforcement Grant	FSL\SL	96,225	100,000	180,000
Edward Byrne Memorial Justice Assistance Grant	FED	112,654	115,000	130,000
COPS Grant	FED	50,633	50,633	53,613
Selective Enforcement - Alcohol	VA	-	-	35,000
Selective Enforcement - Occupant	VA	-	-	14,000
Subtotal		285,062	290,133	452,613
Sheriff				
Seized Assets	VA	3,314	5,000	4,000
Victim Witness	VA	336,477	336,477	336,477
Subtotal		339,791	341,477	340,477
Total		3,069,287	2,852,653	2,843,250

- FED Federal grants
- VA Commonwealth grants
- LOC Local grants
- FSL Federal grants with state and local match requirements
- SL Commonwealth grant with local match requirements

APPENDIX G: REVENUE BUDGET DETAIL

FUND	FUND NAME	CATEGORY	ACCOUNT	DESCRIPTION	Actual 2014	Budget 2015	Estimated 2016
100	General Fund	Property Taxes	1411010100	Taxes-Curr Real Prop	220,864,940	223,313,461	229,845,000
			1411010101	Taxes-Curr Real Prop (Committed)	(271,284)	(271,284)	(271,284)
			1411010200	Taxes-Delinq Real Prop	3,370,387	4,377,110	3,908,500
			1411020100	Taxes-Curr PubSvcCorp	10,564,227	10,256,537	8,640,000
			1411030100	Taxes-Curr Pers Prop	39,844,916	38,473,520	43,500,000
			1411030101	Taxes-Curr Pers Prop-Refunds	(2,054,474)	(2,179,015)	(2,250,000)
			1411030200	Taxes-Delinq Pers Prop	11,085,226	11,295,808	11,336,100
			1411060100	Taxes-Penalties-RE&PP	1,589,148	1,671,610	1,589,100
			1411060200	Taxes-Interest-RE&PP	1,016,215	1,055,830	1,016,200
		Property Taxes Total			286,009,300	287,993,577	297,313,616
		Other Local Taxes	1412010000	Taxes-Sales and Use	35,389,857	36,549,663	37,545,100
			1412020100	Taxes-Utility Consumer Gas	2,029,227	1,993,343	1,994,000
			1412020310	Taxes-Utility Electric	8,421,129	8,445,001	8,470,000
			1412020330	Taxes-Communications Sales Tax	11,930,261	12,511,967	12,100,000
			1412020331	Taxes-Communications Sales Tax (Committed)	(4,947,998)	(4,947,998)	(4,947,998)
			1412030000	Licenses-Bus and Occupant	25,068,518	25,913,400	25,500,000
			1412030600	Taxes-Local Consumption	855,778	831,655	800,000
			1412030700	Excavation Fees	78,626	39,941	30,000
			1412050000	Licenses-Motor Vehicle	5,432,977	5,426,034	5,358,000
			1412050100	Vehicle License Late Fees	688,917	735,780	700,000
			1412060000	Taxes-Bank Stock	1,289,564	1,261,111	1,350,000
			1412070100	Taxes-Local Recordation	2,564,557	3,889,342	2,100,000
			1412080000	Taxes-Tobacco	4,539,697	4,518,150	4,500,000
			1412090000	Taxes-Admission	965,078	963,321	940,000
			1412090100	Taxes-Pari Mutual Waging Pool	67,615	90,843	0
			1412100000	Taxes-Sales Motel Rooms	3,874,000	3,875,937	4,000,000
			1412100300	Taxes-Short Term Rental	442,551	422,200	485,000
			1412110000	Taxes-Restaurant-Food	20,933,619	21,701,754	22,000,000
		Other Local Taxes Total			119,623,974	124,221,444	122,924,102
		Permit Fees	1413010000	Licenses-Animal	116,207	110,612	110,600
			1413030200	Licenses-Bicycle	18	38	0
			1413030500	Transfer Fees	6,140	6,914	6,400
			1413030600	Zoning Permits	63,836	52,082	78,500
			1413030700	Zoning Inspection Fees	44,767	57,032	52,600
			1413030800	Bldg Structure & Equip Permits	917,226	1,042,078	804,300
			1413030801	Misc Building Permit Fees	678	3,321	900
			1413030900	Reinspection Fees	1,680	2,387	1,500
			1413030902	Permit Late Fees	3,900	3,305	8,500
			1413030903	Civil Permits	2,319	53,300	18,300
			1413030904	Franchise Utility Permits	24,000	77,200	60,700
			1413031100	Electric Inspection Fees	245,015	312,634	232,500
			1413031101	Early Electrical Release Fee	23,785	27,919	25,500
			1413031200	Rat Free Certification Fee	5,950	5,858	5,500
			1413031300	Plumbing Inspection Fees	188,746	214,166	152,500
			1413031400	Mechanical Permits	347,347	412,076	329,700
			1413031500	Elevator Inspection Fees	23,595	23,040	20,100
			1413032000	Highway & Driveway Permits	18,350	21,998	18,100
			1413032300	Temporary Certificate of Occup	3,745	3,253	3,900
			1413032301	Temporary Release Fee	960	1,257	400
			1413032700	Solicitors Permits	4,055	4,468	4,000
			1413033500	Precious Metals-Gems Permit	5,200	4,909	5,200
			1413033600	Gas Appliance Inspection Fee	56,910	73,552	55,500
			1413033700	Dog Pound Fees	51,734	43,776	51,700
			1413033701	Animal Services Fees	11,023	14,021	11,000
			1413033800	Taxi Operations License	1,845	1,205	1,800
			1413033900	Rental Inspection-Housing Fees	13,180	8,914	19,200
			1413034000	Subdivision Review Fees	222,714	245,648	226,070
			1413034500	Hunting and Fishing License	(64)	20	0
		Permit Fees Total			2,404,861	2,826,983	2,304,970
		Fines & Forfeitures	1414010100	Court Fines and Forfeitures	2,144,113	2,461,107	2,100,493
			1414010200	Parking Fines	97,022	93,075	97,000
			1414010300	Overweight Citation Fines	438,854	400,000	438,900
			1414010600	CBPA Fines	10,000	0	0
		Fines & Forfeitures Total			2,689,990	2,954,182	2,636,393
		Interest & Rent	1415010100	Interest-Bank Dep	429,617	645,748	450,000
			1415010284	Interest-Trustee Oak Grove	1	0	0
			1415010500	Net Inc/(Decr) in FV of Invest	487,724	0	0
			1415010900	Interest-Customer Payments	5,729	3,490	0

APPENDIX G: REVENUE BUDGET DETAIL

FUND	FUND NAME	CATEGORY	ACCOUNT	DESCRIPTION	Actual 2014	Budget 2015	Estimated 2016
		Interest & Rent					
			1415020201	Rent- P&R Concessions	7,445	7,698	11,000
			1415020203	Rent-Athletic Fields	12,233	13,200	31,000
			1415020204	Rent-Ches City Park	45,388	15,856	40,000
			1415020205	Rent-Park Shelters	12,350	19,488	33,000
			1415020206	Rent-NWRP Fees	14,598	13,217	14,000
			1415020208	Rent-Other Recreational	31,610	23,607	30,000
			1415020209	Rent-Campsites	67,390	65,762	65,000
			1415020210	Rent-Cabins	9,285	10,741	9,000
			1415020211	Rent-Park Land	9,379	8,554	9,600
			1415020212	Rent-Park Bldg	790	0	0
				Rent-Park Buildings	0	0	5,000
			1415020280	Rent-Community Centers	131,034	172,842	150,000
			1415020502	Rent-Health Dept Battlefield	113,400	113,400	113,400
			1415020503	Rent-Clinics Liberty	24,228	24,228	24,228
			1415020505	Rent-Library	13,148	11,003	14,700
			1415020506	Rent-Civic Facilities	4,233	1,850	24,000
			1415020507	Rent-Acquired Property PW	7,750	6,000	6,000
			1415020900	Rent-Showmobile	4,150	9,581	4,000
			1415020999	Rent-Other	32,040	31,900	32,000
			1415021000	Parking Fees	4,581	6,769	6,000
			1415022000	Vending Machine Commissions	51,000	51,000	51,000
			1415025010	Clearing Fixed Asset Dispos	6,549	0	0
		Interest & Rent Total			1,525,652	1,255,934	1,122,928
		Charges for Services					
			1416010200	Excess Fees	171,930	250,000	120,000
			1416010300	Sheriff-Process Service Fees	22,861	22,861	22,861
			1416010400	Law Library Fees	90,196	94,650	87,000
			1416010500	DNA Testing Fee	2,655	2,074	2,600
			1416010700	Court Fees-Municipal	55,071	67,449	55,100
			1416010800	Court Fees-Miscellaneous	99,310	80,000	89,900
			1416010900	Special Court Costs	74,855	75,918	78,000
			1416011000	Accident Report Fees	48,597	33,058	48,600
			1416012000	Escheated Funds	30,426	0	0
			1416013000	Sale of Svc-Planning	3,152	4,400	3,200
			1416013001	Sale of Svc-Planning Advertisi	31	0	0
			1416015000	Sale of Svc-Assessor	5,898	5,267	5,900
			1416016000	Sale of Svc-Public Info	244	0	200
			1416018000	Sale of Svc-Comm of Rev	0	50	0
			1416018100	DMV Select Svc Fees-CommRev	62,025	53,802	50,000
			1416020100	Commonwealth's Attorney Fees	26,079	25,705	24,800
			1416030200	Police Escort Fee	24,379	24,515	24,000
			1416030300	Police-Abandoned Vehicle Fee	1,190	2,325	0
			1416030400	Sale of Svc-Police	115,054	123,538	115,000
			1416030500	DUI Expense Reimbursement	39,370	37,933	40,250
			1416040100	Fire Report Fees	950	535	700
			1416040200	EMS Fees	4,580,505	4,496,000	6,165,500
			1416040300	Fire Inspection Fees	35,030	34,007	35,000
			1416050100	Sheriff-Weekend Jail Time Fee	32,626	46,151	35,700
			1416050200	Inmate Processing Fee	31,460	30,702	31,200
			1416050401	Sale of Svc Fed Inm-TranspGrd	17,628	17,379	0
			1416050403	Sale of Svc Fed Inm-PrisDays	399,750	651,463	379,600
			1416050600	Jail Inmate Monitors	70,244	76,315	78,110
			1416050700	Sheriff - Jail Phone System	453,039	500,047	395,930
			1416050800	Sheriff-Jail Fee	268,251	352,476	265,300
			1416051100	Sheriff Security Service	52	0	0
			1416051201	Sale of Svc Sheriff Mowing	0	0	0
			1416051300	Court Security Fee	394,325	387,929	394,300
			1416051600	NonConsecutive Jail Time fee	155	187	200
			1416051800	Inmate Medical Fees	12,471	22,724	12,500
			1416070500	Subdivision Inspection Fees	261,006	190,095	558,700
			1416070700	Eng/Adm/Inspec	63,155	101,872	63,200
			1416070701	Eng/Adm/Inspec Fin Mgmt	115	0	0
			1416070901	Sale of Svc-Public Works	377,397	406,438	275,600
			1416080210	Waste Recycling Rev Serv Charge	152,307	0	0
			1416120100	Recreation-Franchise Fees	110,038	79,730	140,000
			1416120400	Recreation-Fees	626,717	776,713	702,500
			1416120800	Recreation-ID Cards	101,233	101,195	107,500
			1416120900	Dog Park Fees	4,129	4,856	5,000
			1416140100	Library Fees & Fines	198,130	236,000	180,750
			1416140101	Library Delinquent Fees/Fines	13,732	6,100	20,700
			1416140102	Library Delinq Replacemt Fees	31,578	10,950	44,310
			1416140103	Library - Inter Lib Loan Posta	496	425	550
			1416140200	Library Lost Book Fees	16,333	18,350	14,900

APPENDIX G: REVENUE BUDGET DETAIL

FUND	FUND NAME	CATEGORY	ACCOUNT	DESCRIPTION	Actual 2014	Budget 2015	Estimated 2016
			1416140400	Library Non-Res Card Fees	5,563	5,650	5,800
			1416150200	Sale of Publications	4	61	0
			1416150400	Zoning Plan Review Fees	16,391	18,987	19,100
			1416150401	Zoning Certifications	6,155	6,177	5,500
			1416150500	Lot Processing Fee	63,885	58,996	116,200
			1416150700	Building Plan Review Fees	52,014	61,355	53,900
			1416150800	Technology Fees - Inspections	69,260	68,225	67,100
			1416150900	EGOV Subscription Revenue	30,761	29,275	30,800
			1416160400	Environment Site Assess Fees	39,715	55,985	39,700
			1416190100	Wage Assignment Fees	6,058	5,850	6,100
			1416190200	Returned Check Fees	14,534	16,600	14,500
			1416190301	Cr Card Fees-Discover	1	0	0
			1416190401	Admin Fee-Dup Receipts	33,189	19,000	33,200
			1416190402	Admin Fee-Delq Tax Collect	643,174	824,600	643,200
			1416190403	Admin Fee-Erroneous Assmt-Int	(15,579)	(15,341)	(15,600)
			1416190405	Admin Fee-Legal	2,531	2,203	2,500
			1416190406	FOIA	9,876	1,250	4,750
			1416190407	Passport Application Fee	76,094	69,613	76,100
			1416190408	DMV Hold Fees- Admin Fee	128,780	179,330	128,800
			1416190500	Custodial Svcs Pks & Rec	99,826	119,286	100,000
			1416190700	Penalties-Non-taxes	33,197	22,080	37,200
			1416190800	Legal Service Fees	12,125	7,914	12,100
				Charges for Services Total	10,453,724	11,009,280	12,056,111
				Miscellaneous			
			1418030300	Expenditure Refunds	5,773	3,750	4,000
			1418990300	Donations-Local	0	0	5,000
			1418990500	Sale of Salvage and Surplus	5,294	3,550	4,000
			1418991100	Miscellaneous Local Revenues	(110,201)	0	0
			1418991108	EnergyConnect Revenue	12,786	8,000	8,000
			1418991109	EZ Pass Revenue (At Cost)	205,985	25,040	25,040
			1418991110	EZ Pass "Profits"	24,350	2,160	2,160
			1418991400	Sale of Refuse Container PbWks	10,923	9,525	10,900
			1418991401	Sale of Recycling Bins PbWks	3,525	3,052	3,500
			1418991500	Claims Reimb Public Works	10,847	24,500	10,800
			1418995002	Sale of Recreational Services	18	0	0
			1418995003	Sale of Food	8,617	23,529	84,000
			1418995004	Sale of Beverages	7,686	7,505	8,000
			1418996000	Sale of General Merchandise	8,648	15,646	9,000
			1418997003	Sale of Recreation Merchandise	37,707	55,540	38,000
			1418998000	Special Event Revenue	8,114	65,835	33,600
			1418998100	Stay and Play Revenue	294,600	335,015	335,000
			1418998101	Before & After School Prgm	0	390,078	0
			1418999000	Cash Short/Over	219	0	0
				Miscellaneous Total	534,892	972,725	581,000
				Recoveries & Rebates			
			1419020400	Rec/Reb-Ins Claims Collected	1,000	0	0
			1419020503	Rec/Reb-VA Dept of Taxation	103	100	100
			1419020504	Rec/Reb-P/Y Expenditures	31,000	10,000	10,000
			1419020505	Rec/Reb-Other	280,611	100,200	100,200
			1419020508	Rec/Reb-Parks	1,056	0	0
			1419020509	Rec/Reb-Animal Control	879	0	0
			1419020510	Rec/Reb-IRS	2,320	0	0
			1419020511	Rec/Reb-Jury	6,302	0	0
			1419020520	Rec/Reb-Advertising Legal Sales	1,140	0	0
				Recoveries & Rebates Total	324,411	110,300	110,300
				State Non-categorical Aid			
			1422010300	Rolling Stock Taxes	182,530	184,000	184,000
			1422010400	Taxes-Sales Mobile Homes	33,639	42,500	42,500
			1422010500	Grantors Tax	643,196	640,000	640,000
			1422010600	Indirect Costs	335,047	370,000	370,000
			1422010901	Taxes-Curr PPTRA	28,590,001	28,590,001	28,590,001
			1422011000	Taxes-Auto Daily Rental	859,013	855,000	855,000
			1422012001	Contra Rev -Local Aid to State	0	0	0
				State Non-categorical Aid Total	30,643,426	30,681,501	30,681,501
				State Shared Expenses			
			1423010000	Commonwealth Attorney	1,746,575	1,761,267	1,893,421
			1423020000	Sheriff	8,445,701	8,597,812	9,455,906
			1423030000	Commissioner of the Revenue	350,446	340,534	351,476
			1423040000	Treasurer	370,190	362,721	372,341
			1423060001	General Registrar	74,402	76,829	76,829
			1423070000	Circuit Court Clerk	1,166,175	1,201,228	1,180,934
			1423071000	Circuit Court Clerk Tech Trust	494	122,462	122,462
			1423080000	Agriculture	76,101	75,348	75,348

APPENDIX G: REVENUE BUDGET DETAIL

FUND	FUND NAME	CATEGORY	ACCOUNT	DESCRIPTION	Actual 2014	Budget 2015	Estimated 2016
		State Shared Expenses Total			12,230,084	12,538,201	13,528,717
		State Categorical Aid-Other					
			1424010300	Public Safety-PoliceStateHB599	6,299,896	6,299,897	6,299,897
			1424019800	Public Safety-Fire State Grant	4,225	0	0
			1424020200	Jail Prisoner Costs (LIDS)	1,860,400	2,227,065	2,012,445
			1424030100	Street Construction & Maint	31,145,442	31,755,412	33,284,580
			1424042200	State Contribution - Health	(17,371)	0	0
			1424080200	Library Funds	179,996	179,996	175,163
			1424106400	State Recordation Taxes	1,082,295	1,000,000	1,000,000
			1424110100	Jail Project Reimbursement	(38,245)	0	0
		State Categorical Aid-Other Total			40,516,637	41,462,370	42,772,085
		Federal Government Aid					
			1432030000	Drug Enforcement-Fed OT Reimb	8,929	0	0
			1433010990	Pynt in Lieu of Tax(Fores Svc)	6,516	6,088	6,080
			1433020400	Sheriff-SSI Incentive Pay	1,800	14,050	9,000
			1433069900	Refuge Sharing Act	0	29,106	29,100
			1433110200	Reimb for Emerg Exp-Fed	58,857	0	0
			1433110300	Crim Alien Asst Program	30,643	0	20,000
			1433999900	Federal Grants	165	0	0
		Federal Government Aid Total			106,910	49,244	64,180
	General Fund Total				507,063,860	516,075,741	526,095,903
201	VA Public Assistance Fund	Interest & Rent	1415010100	Interest-Bank Dep	1,812	0	0
		Interest & Rent Total			1,812	0	0
		Charges for Services	1416190499	Admin Fee-Other	16,292	1,200	1,200
		Charges for Services Total			16,292	1,200	1,200
		Recoveries & Rebates					
			1419020301	Rec/Reb-PA Grants	646	0	0
			1419020302	Rec/Reb - TANF	9,468	6,500	8,000
			1419020303	Rec/Reb-Child Care Payment	1,046	0	0
			1419020505	Rec/Reb-Other	86	6,300	2,000
			1419020511	Rec/Reb-Jury	90	0	0
		Recoveries & Rebates Total			11,336	12,800	10,000
		State Categorical Aid-Other	1424060200	Public Assistance-VA	4,250,291	5,763,275	5,315,604
		State Categorical Aid-Other Total			4,250,291	5,763,275	5,315,604
		Federal Government Aid					
			1430210999	Federal - ARRA Econ Stimulus	202	0	0
			1433059900	Public Welfare-Other Fed Grn	8,469,938	8,128,828	8,148,506
		Federal Government Aid Total			8,470,140	8,128,828	8,148,506
	VA Public Assistance Fund Total				12,749,871	13,906,103	13,475,310
203	Interagency Consortium	Interest & Rent	1415010100	Interest-Bank Dep	1,492	0	0
		Interest & Rent Total			1,492	0	0
		Recoveries & Rebates	1419020505	Rec/Reb-Other	2,489	0	0
		Recoveries & Rebates Total			2,489	0	0
		State Categorical Aid-Other					
			1424060200	Public Assistance-VA	0	0	53,398
			1424065000	Pool Revenue-VA	1,874,642	2,029,841	1,821,004
			1424069900	Public Welfare-Other St Grant	31,423	31,423	31,423
		State Categorical Aid-Other Total			1,906,065	2,061,264	1,905,825
		Federal Government Aid	1433059900	Public Welfare-Other Fed Grn	0	0	106,133
		Federal Government Aid Total			0	0	106,133
	Interagency Consortium Total				1,910,046	2,061,264	2,011,958
204	Fee Supported Activities	Permit Fees					
			1413034200	Fire Permit Fees	72,600	70,000	72,000
			1413034250	Fire Bulk Storage Fees	71,103	100,000	97,000
		Permit Fees Total			143,703	170,000	169,000
		Fines & Forfeitures	1414010500	Red Light Photo Enforce Fine	(30,501)	415,145	175,000
		Fines & Forfeitures Total			(30,501)	415,145	175,000
		Interest & Rent	1415010100	Interest-Bank Dep	2,086	0	0
		Interest & Rent Total			2,086	0	0
		Charges for Services					
			1416040300	Fire Inspection Fees	152,550	121,500	169,800
			1416080300	Weed Cutting Charges	228,129	90,896	215,200

APPENDIX G: REVENUE BUDGET DETAIL

FUND	FUND NAME	CATEGORY	ACCOUNT	DESCRIPTION	Actual 2014	Budget 2015	Estimated 2016
204	Fee Supported Activities	Charges for Services Total			380,679	212,396	385,000
		Recoveries & Rebates	1419020516	Rec/Reb-Fire HEAT	5,833	18,000	5,000
		Recoveries & Rebates Total			5,833	18,000	5,000
	Fee Supported Activities Total				501,800	815,541	734,000
205	Integrated Behavioral Health Care	Interest & Rent	1415010100	Interest-Bank Dep	9,721	0	0
			1415025010	Clearing Fixed Asset Dispos	1,500	0	0
		Interest & Rent Total			11,221	0	0
		Charges for Services	1416100200	MH Fees	2,272,975	2,649,778	2,432,627
			1416100300	Intellectual Disability Fees	2,309,670	3,737,293	4,156,312
			1416100500	SA Substance Abuse Fees	131,237	56,500	56,500
		Charges for Services Total			4,713,883	6,443,571	6,645,439
		Miscellaneous	1418995003	Sale of Food	5,601	21,600	21,600
			1418995004	Sale of Beverages	0	0	0
		Miscellaneous Total			5,601	21,600	21,600
		Recoveries & Rebates	1419020505	Rec/Reb-Other	4,166	0	0
			1419020511	Rec/Reb-Jury	150	0	0
		Recoveries & Rebates Total			4,316	0	0
		State Categorical Aid-Other	1424050100	Mental Health Svcs-VA	6,076,360	5,865,777	5,959,774
			1424050200	Intellectual Disabilit Svcs-VA	1,006,684	768,487	758,092
			1424050300	Substance Abuse Svcs-VA	890,049	875,075	895,655
			1424119900	Gen Govt-Other State Grants	0	26,617	0
		State Categorical Aid-Other Total			7,973,093	7,535,956	7,613,521
		Federal Government Aid	1433045000	Mental Health Svcs-Fed	134,821	134,821	134,821
			1433046000	Substance Abuse Svcs-Fed	715,039	714,539	714,539
			1433055000	Part C Infant-Fed	227,871	227,871	222,765
		Federal Government Aid Total			1,077,731	1,077,231	1,072,125
	Integrated Behavioral Health Care Total				13,785,845	15,078,358	15,352,685
206	Conference Center	Other Local Taxes	1412100000	Taxes-Sales Motel Rooms	552,825	563,837	565,000
			1412100100	Taxes-Lodging Flat	800,895	797,726	850,000
			1412110000	Taxes-Restaurant-Food	2,090,201	2,196,135	2,200,000
		Other Local Taxes Total			3,443,921	3,557,698	3,615,000
		Interest & Rent	1415010100	Interest-Bank Dep	5,014	5,902	0
			1415020300	Rent-Conference Center	222,193	254,282	235,719
		Interest & Rent Total			227,207	260,184	235,719
		Charges for Services	1416010600	Sale of Svc-Conference Center	106,504	(120,470)	59,184
		Charges for Services Total			106,504	(120,470)	59,184
		Miscellaneous	1418995000	Conf Center Service Fees	224,612	250,514	185,530
			1418995001	Admission Fees	15,955	19,918	65,000
			1418995003	Sale of Food	1,081,400	1,208,098	927,651
			1418995004	Sale of Beverages	55,239	83,337	165,962
			1418999000	Cash Short/Over	(1,186)	0	0
		Miscellaneous Total			1,376,020	1,561,867	1,344,143
		Recoveries & Rebates	1419020503	Rec/Reb-VA Dept of Taxation	471	0	0
			1419020505	Rec/Reb-Other	2,000	7,995	7,995
			1419020511	Rec/Reb-Jury	60	0	0
			1419020519	Rec/Reb-Dealers Discount	(153)	500	500
		Recoveries & Rebates Total			2,378	8,495	8,495
	Conference Center Total				5,156,030	5,267,774	5,262,541
207	E-911 Operations	Other Local Taxes	1412020330	Taxes-Communications Sales Tax	4,947,998	4,947,998	4,947,998
		Other Local Taxes Total			4,947,998	4,947,998	4,947,998
		Interest & Rent	1415010100	Interest-Bank Dep	3,824	0	0
		Interest & Rent Total			3,824	0	0
		State Categorical Aid-Other	1424010500	Wireless E-911 Service Board	1,230,857	1,236,373	1,373,571
		State Categorical Aid-Other Total			1,230,857	1,236,373	1,373,571

APPENDIX G: REVENUE BUDGET DETAIL

FUND	FUND NAME	CATEGORY	ACCOUNT	DESCRIPTION	Actual 2014	Budget 2015	Estimated 2016
207	E-911 Operations Total				6,182,679	6,184,371	6,321,569
208	Chesapeake Juvenile Services	Interest & Rent	1415010100	Interest-Bank Dep	1,159	0	0
		Interest & Rent Total			1,159	0	0
		Charges for Services	1416192200	Telephone Commissions	7,721	6,200	6,961
		Charges for Services Total			7,721	6,200	6,961
		Recoveries & Rebates	1419020101	Rec/Reb-Jt Cost-Juv Home	1,500,240	1,470,030	1,482,000
			1419020505	Rec/Reb-Other	1,230	0	0
			1419020511	Rec/Reb-Jury	150	0	0
		Recoveries & Rebates Total			1,501,620	1,470,030	1,482,000
		State Categorical Aid-Other	1424010200	Juvenile Detention Home	2,293,253	2,148,080	2,805,072
		State Categorical Aid-Other Total			2,293,253	2,148,080	2,805,072
	Chesapeake Juvenile Services Total				3,803,752	3,624,310	4,294,033
209	Tax Incr Financing-Greenbrier	Property Taxes	1411010100	Taxes-Curr Real Prop	4,818,096	5,420,000	5,491,600
		Property Taxes Total			4,818,096	5,420,000	5,491,600
		Interest & Rent	1415010100	Interest-Bank Dep	29,721	0	0
		Interest & Rent Total			29,721	0	0
	Tax Incr Financing-Greenbrier Total				4,847,817	5,420,000	5,491,600
210	OSAP	Property Taxes	1411010100	Taxes-Curr Real Property	271,284	271,284	271,284
		Property Taxes Total			271,284	271,284	271,284
	OSAP Total				271,284	271,284	271,284
212	Tax Incr Financing-SoNorfolk	Property Taxes	1411010100	Taxes-Curr Real Prop	3,544,682	3,755,360	3,957,700
		Property Taxes Total			3,544,682	3,755,360	3,957,700
		Interest & Rent	1415010100	Interest-Bank Dep	11,620	0	0
		Interest & Rent Total			11,620	0	0
	Tax Incr Financing-SoNorfolk Total				3,556,302	3,755,360	3,957,700
401	Debt Service Fund	Interest & Rent	1415010100	Interest-Bank Dep	10,238	146,317	0
			1415010500	Net Inc/(Decr) in FV of Invest	118,333	0	0
			1415020508	Rent-Human Services Bldg	54,889	54,889	54,889
		Interest & Rent Total			183,460	201,206	54,889
		Miscellaneous	1418991100	Miscellaneous Local Revenues	1,409,981	0	62,171
		Miscellaneous Total			1,409,981	0	62,171
		State Categorical Aid-Other	1424110100	Jail Project Reimbursement	228,484	0	0
		State Categorical Aid-Other Total			228,484	0	0
		Federal Government Aid	1430211999	Federal - ARRA BABond Int Reimb	645,054	645,053	644,359
			1430212999	Federal - ARRA RZED Int Reimb	48,059	47,110	47,084
			1430213999	Federal - ARRA QSCB Int Reimb	197,200	197,200	196,988
		Federal Government Aid Total			890,313	889,363	888,431
	Debt Service Fund Total				2,712,238	1,090,569	1,005,491
501	Public Utilities Operations Fund	Interest & Rent	1415025000	Gain on Disposal of Fixed Asse	5,791	0	0
			1415025010	Clearing Fixed Asset Dispos	0	0	0
		Interest & Rent Total			5,791	0	0
		Miscellaneous	1418990500	Sale of Salvage and Surplus	698	0	0
		Miscellaneous Total			698	0	0
		Recoveries & Rebates	1419020505	Rec/Reb-Other	252	0	0
			1419020511	Rec/Reb-Jury	150	0	0
		Recoveries & Rebates Total			402	0	0
	Public Utilities Operations Fund Total				6,891	0	0
510	Public Utilities Revenue Fund	Interest & Rent	1415010100	Interest-Bank Dep	189,339	300,000	361,822
			1415010500	Net Inc/(Decr) in FV of Invest	37,653	0	0
			1415010900	Interest-Customer Payments	20,902	18,000	20,000

APPENDIX G: REVENUE BUDGET DETAIL

FUND	FUND NAME	CATEGORY	ACCOUNT	DESCRIPTION	Actual 2014	Budget 2015	Estimated 2016
510	Public Utilities Revenue Fund	Interest & Rent	1415020509	Rent-Fire Hydrant	921,390	1,192,320	921,390
		Interest & Rent Total			1,169,284	1,510,320	1,303,212
		Charges for Services	1416016000	Sale of Svc-Public Info	7,606	0	0
			1416070700	Eng/Adm/Inspec	20,094	13,000	10,800
			1416080601	Sewer Connect Fees	1,617,896	1,218,000	933,150
			1416080602	Sewer Connect Fees 88 Ref	7,426,291	0	0
			1416080603	Sewer Service Charge Consumption	18,230,688	0	0
			1416080609	Pro Rata Sewer Conn Fee Reimb	(86,464)	0	0
			1416080622	Cost Part Sewer Assessment Fee	117,737	70,000	100,000
			1416080701	Water Connection Fees	1,931,899	1,479,000	1,020,750
			1416080702	Water Connection Fees 88 Ref	15,325,661	0	0
			1416080703	Water Service Charge Consumption	21,513,336	0	0
			1416080709	Pro Rata Water Conn Fee Reimb	0	0	0
			1416080722	Cost Part Water Assessment Fee	48,706	30,000	45,000
			1416080801	Water Billings	(1,159,937)	34,200,000	37,700,000
			1416080802	Reconnection Charges	55,655	45,000	30,000
			1416080803	Laboratory Fees	2,110	500	1,600
			1416080804	Account Entry Fees	85,775	76,000	75,000
			1416080805	Sewer Service Charges	(457,838)	23,600,000	27,300,000
			1416080806	Pro Rata Contributions	532,368	0	0
			1416080808	Miscellaneous Water Revenue	18,048	10,500	10,500
			1416080809	ProRata Payments to Developers	(75,656)	0	0
			1416190700	Penalties-Non-taxes	340,678	300,000	200,000
		Charges for Services Total			65,494,652	61,042,000	67,426,800
		Miscellaneous	1418990500	Sale of Salvage and Surplus	8,704	5,000	5,000
			1418991900	Sale of Svc	138,488	49,000	45,000
		Miscellaneous Total			147,192	54,000	50,000
		Recoveries & Rebates	1419020505	Rec/Reb-Other	669	0	0
			1419020511	Rec/Reb-Jury	90	0	0
		Recoveries & Rebates Total			759	0	0
		Federal Government Aid	1430211999	Federal- ARRA BABond Int Reimb	605,819	652,820	652,820
		Federal Government Aid Total			605,819	652,820	652,820
	Public Utilities Revenue Fund Total				67,417,706	63,259,140	69,432,832
520	Stormwater Mgmt - Ops	Permit Fees	1413032800	Stormwater Permits	0	0	100,000
		Permit Fees Total			0	0	100,000
		Interest & Rent	1415010100	Interest-Bank Dep	126,104	150,000	0
			1415010500	Net Inc/(Decr) in FV of Invest	34,228	0	0
		Interest & Rent Total			160,331	150,000	0
		Charges for Services	1416070801	Stormwater Fees	15,173,911	15,146,000	15,450,000
			1416070901	Sale of Svc-Public Works	9,996	9,996	80,700
		Charges for Services Total			15,183,907	15,155,996	15,530,700
	Stormwater Mgmt - Ops Total				15,344,239	15,305,996	15,630,700
525	CTS Operations	Interest & Rent	1415010100	Interest-Bank Dep	53,517	10,000	10,000
		Interest & Rent Total			53,517	10,000	10,000
		Charges for Services	1416070401	Tolls-Cash	4,778,088	4,984,262	5,241,001
			1416070402	Tolls-Discount Tickets	474,255	636,289	388,445
			1416070403	Tolls-Electronic Collection	5,166,347	4,984,262	5,951,755
			1416070405	Tolls-Unpaid Tolls	3,677	3,500	2,851
			1416070406	Tolls-Violation Enforcement	27,652	41,000	21,444
			1416190499	Admin Fee-Other	12,158	10,200	9,428
		Charges for Services Total			10,462,177	10,659,513	11,614,924
		Recoveries & Rebates	1419020505	Rec/Reb-Other	13,447	15,000	10,000
			1419020511	Rec/Reb-Jury	100	0	0
		Recoveries & Rebates Total			13,547	15,000	10,000
	CTS Operations Total				10,529,241	10,684,513	11,634,924
526	CTS - Renew/Repl	Interest & Rent	1415010100	Interest-Bank Dep	5,383	0	0
		Interest & Rent Total			5,383	0	0
	CTS - Renew/Repl Total				5,383	0	0

APPENDIX G: REVENUE BUDGET DETAIL

FUND	FUND NAME	CATEGORY	ACCOUNT	DESCRIPTION	Actual 2014	Budget 2015	Estimated 2016
526							
601	City Garage	Interest & Rent	1415010100	Interest-Bank Dep	7,575	0	0
			1415025000	Gain on Disposal of Fixed Asse	5,300	0	0
			1415025010	Clearing Fixed Asset Dispos	210,285	0	0
		Interest & Rent Total			223,160	0	0
		Charges for Services	1416051000	Sale of Svc- Sheriff	0	30,000	0
			1416051200	Sale of Svc Sheriff Workforce	480,135	0	0
		Charges for Services Total			480,135	30,000	0
		Charges for Services (Internal)	1416051200	Sale of Svc Sheriff Workforce	0	497,489	687,569
			1416051201	Sale of Svc Sheriff Mowing	109,478	161,662	166,551
		Charges for Services (Internal) Total			109,478	659,151	854,120
		Miscellaneous	1418990500	Sale of Salvage and Surplus	2,223	0	0
			1418995118	City Garage - Sales Outside	1,695,933	1,500,000	1,600,000
			1418995119	City Garage - Sales of CNG	0	8,772	0
		Miscellaneous Total			1,698,155	1,508,772	1,600,000
		Miscellaneous (Internal)	1418995116	City Garage-Sales Labor	12,586,763	12,590,968	12,981,111
		Miscellaneous (Internal) Total			12,586,763	12,590,968	12,981,111
		Recoveries & Rebates	1419020400	Rec/Reb-Ins Claims Collected	16,051	0	0
			1419020505	Rec/Reb-Other	97,766	0	0
			1419020511	Rec/Reb-Jury	62	0	0
		Recoveries & Rebates Total			113,878	0	0
	City Garage Total				15,211,569	14,788,891	15,435,231
603	Information Technology	Interest & Rent	1415010100	Interest-Bank Dep	11,275	0	0
			1415020100	Rent-General Property	225,148	190,000	200,000
		Interest & Rent Total			236,423	190,000	200,000
		Miscellaneous	1418995205	IT Charges - Outside Agencies	726,194	614,122	528,324
		Miscellaneous Total			726,194	614,122	528,324
		Miscellaneous (Internal)	1418995200	IT Charges-Comp Svcs	7,989,721	9,080,964	9,176,407
			1418995203	IT Charges- GIS	1,380	2,593	0
		Miscellaneous (Internal) Total			7,991,101	9,083,557	9,176,407
		Recoveries & Rebates	1419020505	Rec/Reb-Other	1,541	0	0
			1419020511	Rec/Reb-Jury	60	0	0
		Recoveries & Rebates Total			1,601	0	0
	Information Technology Total				8,955,319	9,887,679	9,904,731
606	Self-Insurance Fund	Interest & Rent	1415010100	Interest-Bank Dep	8,214	0	0
			1415010500	Net Inc/(Decr) in FV of Invest	94,216	0	0
		Interest & Rent Total			102,431	0	0
		Miscellaneous (Internal)	1418995300	Risk Mgmt Charges	4,015,800	4,268,579	4,260,224
		Miscellaneous (Internal) Total			4,015,800	4,268,579	4,260,224
		Recoveries & Rebates	1419020400	Rec/Reb-Ins Claims Collected	450,267	0	0
			1419020514	Rec/Reb-GL & Auto Claims Ded	33,295	0	0
		Recoveries & Rebates Total			483,562	0	0
		Recoveries & Rebates (Internal)	1445000100	Reimb for Medical Claims	2,427,113	3,144,268	3,312,170
			1445000101	Reimb for Indemnity Claims	433,980	654,001	929,505
			1445000200	Reimb Medical Claims Off	1,377,554	0	0
			1445000201	Reimb Indemnity Claims Off	1,702,835	0	0
		Recoveries & Rebates (Internal) Total			5,941,482	3,798,269	4,241,675
	Self-Insurance Fund Total				10,543,275	8,066,848	8,501,899
800	Mosquito Control Comm	Property Taxes	1411010100	Taxes-Curr Real Prop	2,237,652	2,288,160	2,339,700
			1411020100	Taxes-Curr PubSvcCorp	102,252	97,178	83,076
			1411030100	Taxes-Curr Pers Prop	1,562,604	1,561,000	1,635,000
		Property Taxes Total			3,902,508	3,946,338	4,057,776
		Interest & Rent	1415010100	Interest-Bank Dep	9,859	0	0
		Interest & Rent Total			9,859	0	0

APPENDIX G: REVENUE BUDGET DETAIL

FUND	FUND NAME	CATEGORY	ACCOUNT	DESCRIPTION	Actual 2014	Budget 2015	Estimated 2016	
800	Mosquito Control Comm	Miscellaneous	1418990300	Donations-Local	17,026	0	0	
			1418990500	Sale of Salvage and Surplus	0	0	0	
				Miscellaneous Total		17,026	0	0
		Recoveries & Rebates	1419020505	Rec/Reb-Other	111,826	0	0	
				Recoveries & Rebates Total	111,826	0	0	
			Mosquito Control Comm Total			4,041,220	3,946,338	4,057,776
900	School General Fund	Interest & Rent	9415010100	Interest Income	56,531	0	0	
			9431502010	Rental of General Property	870,768	1,294,000	1,294,000	
			Interest & Rent Total	927,300	1,294,000	1,294,000		
		Charges for Services	9431618050	Transportation Fees	43,891	0	0	
			9431618060	Tuition-Adult	107,014	263,000	263,000	
			9431618061	ABE Program Local Revenue	10,380	0	0	
			9431618065	Fee-Gold Card	5,024	0	0	
			9431618070	Tuition-Summer	220,400	395,800	395,800	
			9431618080	Tuition-Drivers Ed	31,850	0	0	
			9431618090	Tuition	149,497	80,000	80,000	
				Charges for Services Total	568,056	738,800	738,800	
		Miscellaneous	9431899040	Sale of Supplies	3,345	3,000	3,000	
			9431899045	Sale of Service Printing	200,786	198,000	198,000	
			9431899080	Sale of Equipment	29,111	55,000	55,000	
			9431899110	Recoveries and Rebates	741,028	558,135	558,135	
			9431899120	Insurance Claims	79,483	40,000	40,000	
			9431899140	Miscellaneous Local	2,000	0	0	
				Miscellaneous Total	1,055,755	854,135	854,135	
		State Categorical Aid-Other	9432410010	State Sales Tax Receipts	38,990,775	40,396,428	42,441,916	
			9432410020	Basic School Aid	104,699,212	109,520,600	107,859,867	
			9432410050	Regular Foster Care	226,627	0	0	
			9432410055	Regular Foster Care-Spec Ed	509,766	0	0	
			9432410070	Gifted and Talented-SOQ	1,122,862	1,160,957	1,158,523	
			9432410080	Remedial Education-SOQ	2,001,623	2,494,823	2,489,592	
			9432410085	Remedial Summer	784,357	795,482	998,441	
			9432410100	State Supplemental Payments	2,474,639	0	1,853,228	
			9432410120	Special Education-SOQ	20,951,206	21,741,905	22,415,521	
			9432410140	Textbook Payments	2,190,313	2,376,750	2,371,768	
			9432410170	Vocational SOQ	2,888,503	2,945,272	2,915,315	
			9432410210	Social Security	6,444,250	6,619,926	6,606,046	
			9432410228	Early Reading Intervention	473,710	486,335	449,789	
			9432410230	VRS Retirement	10,740,417	13,560,967	13,039,546	
			9432410250	Group Life Insurance	414,971	469,323	419,040	
9432410265	At Risk		1,634,214	1,754,209	1,749,543			
9432410275	K-3 Primary Class Size		3,316,811	3,185,919	3,027,525			
9432410291	Mentor Teacher		19,991	14,717	12,198			
9432410299	English Second Language		451,208	494,663	540,716			
9432410349	Industry Cost		41,588	0	0			
9432410405	SOL Algebra Readiness	343,618	359,526	355,214				
9432410460	Homebound	297,076	0	0				
9432410492	VRS Inflation Preschool	2,231,102	0	0				
9432410600	Miscellaneous State	86,563	0	600				
	State Categorical Aid-Other Total	203,335,402	208,377,802	210,704,388				
Federal Government Aid	9433308050	Forest Land Use	0	600	0			
	9433308080	Title III-Impact Aid	2,314,510	3,250,000	3,250,000			
	9433308081	Title III-Impact Aid-Spec Ed	476,443	0	0			
	9433308350	Medicaid Reimbursement	396,657	575,000	575,000			
	9433308900	Miscellaneous Federal	788,213	0	0			
	Federal Government Aid Total	3,975,822	3,825,600	3,825,000				
	School General Fund Total	209,862,335	215,090,337	217,416,323				
928	School Grants Fund	Miscellaneous	9431899140	Miscellaneous Local	0	0	0	
			9431899150	Fine Arts Commission Local	0	1,000	1,000	
			9431899160	ASD Connecting Through Training & Technology	0	0	0	
			9431899170	Life Skills Grant-University of Colorado	0	0	0	
			9431899180	Toyota Tapestry Grant	0	0	0	
			9431899190	Sea World Environmental Grant	0	0	0	
			9431899200	Special Needs Sibling Workshops	0	0	0	
9431899210	Sloan Piano Fund Grant	0	0	10,000				

APPENDIX G: REVENUE BUDGET DETAIL

FUND	FUND NAME	CATEGORY	ACCOUNT	DESCRIPTION	Actual 2014	Budget 2015	Estimated 2016
		Miscellaneous Total			0	1,000	11,000
		State Categorical Aid-Other					
			9432410200	Chesapeake Juvenile Svcs Education Program	1,195,581	1,277,936	1,298,931
			9432410203	ISAFP	54,694	47,152	47,152
			9432410281	At Risk Four Yr Olds	1,153,701	1,165,718	1,165,536
			9432410293	New Teacher STEM	0	0	24,000
			9432410295	Correctional Center Spec Ed Services	104,534	109,797	117,512
			9432410500	Technology Grant	595,073	1,220,000	1,220,000
			9432410510	Middle School Teacher Corps.	30,000	0	10,000
			9432410520	Race to GED	43,219	43,220	43,220
			9432410540	Expanded GED	0	0	0
			9432410550	General Adult Education	23,288	23,288	23,288
			9432410560	Project Lead The Way	0	0	0
			9432410600	Miscellaneous State Grants	0	6,000,000	6,000,000
			9432410630	Plugged In Virginia	0	0	0
			9432410640	EMT Training	0	0	3,570
			9432410670	Summer Youth Academy	0	0	0
			9432410680	School Security Equipment	0	0	99,576
		State Categorical Aid-Other Total			3,200,090	9,887,111	10,052,785
		Federal Government Aid					
			9433308010	WFIA 1998 (Adult Basic Education)	213,715	197,764	187,876
			9433308011	WFIA 1998 (ABE Supplemental)	0	0	0
			9433308020	WFIA 1998 (ABE Transition Specialist)	0	0	0
			9433308025	NCLBA Title I-Distinguished Schools	0	0	0
			9433308026	NCLBA Title I-A (Reading & Math Improvement)	4,805,840	5,038,445	6,493,651
			9433308095	School Nutrition Equipment Assistance	0	0	0
			9433308150	NCLBA Title III (Limtd English Proficiency)	78,777	114,437	127,047
			9433308160	NCLBA Title V-A (Staff Development)	0	0	0
			9433308161	CPVTA 1998 (Carl Perkins)	484,671	474,224	504,729
			9433308169	DoDEA Grant	0	0	287,490
			9433308220	NCLBA Title IV-A (Drug Free Schools)	0	0	0
			9433308240	NCLBA Title I-D (Neglected/Delinquent)	0	0	0
			9433308250	NCLB Title II-D (Staff Development)	0	0	0
			9433308260	Safe Routes to Schools Coordin	0	0	90,000
			9433308290	IDEIA Title VI-B (Parent Resource Awareness)	0	0	5,865
			9433308300	IDEIA Title VI-B (Speech-Language Incentive)	0	9,000	9,000
			9433308320	NCLBA Title II-A (Classroom Teachers Grant)	1,316,640	1,195,894	1,416,061
			9433308321	NCLBA Title II-A (Training)	55,456	86,661	85,951
			9433308330	NCLBA Title I-D (Remedial Teacher Grant)	4,963	9,000	9,000
			9433308340	NCLB Title II-D (Technology Equipment)	0	0	0
			9433308435	Teacher Corps Professional Development	0	0	0
			9433310100	IDEIA Title VI-B §611 (Special Education)	9,540,268	10,439,919	10,047,744
			9433310200	IDEIA Title VI-B §611 (Assistive Technology)	0	0	0
			9433310300	IDEIA Title VI-B §619 (Preschool Grant)	175,611	255,088	256,524
			9433310400	EL Civics	0	0	0
			9433310500	Learn & Serve Environmental Education	0	0	0
			9433310501	Math Specialists	141,545	0	0
			9433310600	ARRA - State Fiscal Stabilization Fund	0	0	0
			9433310601	ARRA - Education Jobs Fund	0	0	0
			9433310602	ARRA - Title I Part A	0	0	0
			9433310603	ARRA - Title II-Part D Technology Ed	0	0	0
			9433310604	ARRA - IDEIA Title VI-Part B § 611 Special Ed	0	0	0
			9433310605	ARRA - IDEIA Title VI-Part B § 619 Special Ed	0	0	0
			9433310900	Miscellaneous Federal Grants	0	0	8,000
			9433318400	Longitudinal Data System	0	0	0
		Federal Government Aid Total			16,817,486	17,820,432	19,528,938
		School Grants Fund Total			20,017,576	27,708,543	29,592,723
940	School-Textbook	Interest & Rent	9415010100	Interest Income	31,304	35,000	35,000
			9415010500	Net Inc/(Decr) in FV of Invest	(20,787)	0	0
		Interest & Rent Total			10,517	35,000	35,000
		Charges for Services	9431618030	Sale and Rental of Textbooks	190	0	0
			9431618035	Lost and Damaged Textbooks	12,533	5,000	5,000
		Charges for Services Total			12,724	5,000	5,000
		School-Textbook Total			23,241	40,000	40,000
941	School-Food Services	Interest & Rent	9415010100	Interest Income	12,052	13,500	13,400
			9415010500	Net Inc/(Decr) in FV of Invest	(940)	0	0
		Interest & Rent Total			11,112	13,500	13,400

APPENDIX G: REVENUE BUDGET DETAIL

FUND	FUND NAME	CATEGORY	ACCOUNT	DESCRIPTION	Actual 2014	Budget 2015	Estimated 2016
941	School-Food Services	Charges for Services	9431618040	School Food Serv Local	3,970,458	6,012,275	4,628,346
			9431618045	School Food Serv Misc	2,004	0	1,500
			9431618046	School Nutrition Serv Catering	16,274	0	16,000
		Charges for Services Total			3,988,735	6,012,275	4,645,846
		Miscellaneous	9431899110	Recoveries and Rebates	32,299	47,000	30,000
		Miscellaneous Total			32,299	47,000	30,000
		State Categorical Aid-Other	9432410150	School Food Serv State	265,897	254,500	150,000
		State Categorical Aid-Other Total			265,897	254,500	150,000
		Federal Government Aid	9433308090	School Breakfast Program	1,985,794	0	130,000
			9433308100	School Lunch Program	5,224,748	6,900,000	7,800,000
			9433308101	Fresh Fruits and Vegetables	64,684	0	0
			9433308102	Summer Food Services	107,307	0	0
		Federal Government Aid Total			7,382,533	6,900,000	7,930,000
	School-Food Services Total				11,680,576	13,227,275	12,769,246
942	School-Cell Tower	Charges for Services	9431618045	Miscellaneous Income	0	100,000	0
		Charges for Services Total			0	100,000	0
		Miscellaneous	9431899153	Cell Tower	98,670	0	30,000
			9431899160	Energy & Recycling	0	0	0
		Miscellaneous Total			98,670	0	30,000
	School-Cell Tower Total				98,670	100,000	30,000
Grand Total					936,278,764	955,656,235	978,720,459