

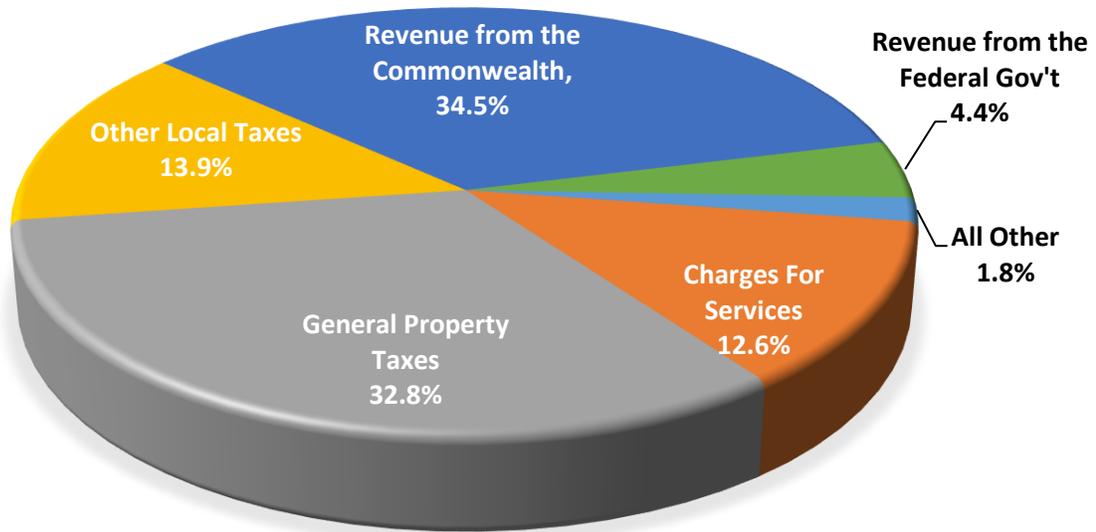
Operating Appropriation

	FY 2015-16 Approved
<i>Listed below is the annual appropriation, including sources used to finance the operating budget.</i>	
BEGINNING FUND BALANCES ⁽¹⁾	\$ 334,910,419
REVENUES	
General Property Taxes	\$ 311,091,976
Other Local Taxes	131,487,100
Licenses and Permits	2,573,970
Fines & Forfeitures	2,811,393
Use of Money & Property	4,269,248
Charges for Services	119,143,365
Miscellaneous Revenue	5,084,873
Recovered Costs	1,625,795
Revenue from the Commonwealth	327,032,469
Revenue from the Federal Government	42,086,733
Categorical Grant Awards	7,343,250
Total Revenue	954,550,172
TOTAL FUNDS AVAILABLE	\$ 1,289,460,591
APPROPRIATIONS	
General Fund	\$ 287,820,712
Special Revenue Funds	
Virginia Public Assistance	21,618,827
Interagency Consortium	3,812,937
Fee Supported Activities	982,041
Integrated Behavioral Healthcare	22,867,948
Conference Center & Tourism	3,757,541
E-911 Operations	6,264,668
Chesapeake Juvenile Services	6,777,081
Tax Increment Financing-Greenbrier	12,000
Tax Increment Financing-South Norfolk	75,000
Open Space and Agricultural Preservation	-
City Wide Debt Fund	39,402,840
Enterprise Funds	
Public Utilities	64,299,471
Stormwater Management	14,567,289
Chesapeake Transportation System	5,330,848
Internal Service Funds (net of department billings)	
Central Fleet / City Garage	1,597,500
Information Technology	731,174
Risk Management	-
Mosquito Control	4,421,125
Education	453,473,904
Categorical Grant Awards ⁽²⁾	7,343,250
Total Appropriations	\$ 945,156,156
TRANSFERS to Other Funds	24,414,227
Estimated Budgetary Savings	(7,500,000)
ENDING FUND BALANCE	\$ 327,390,208

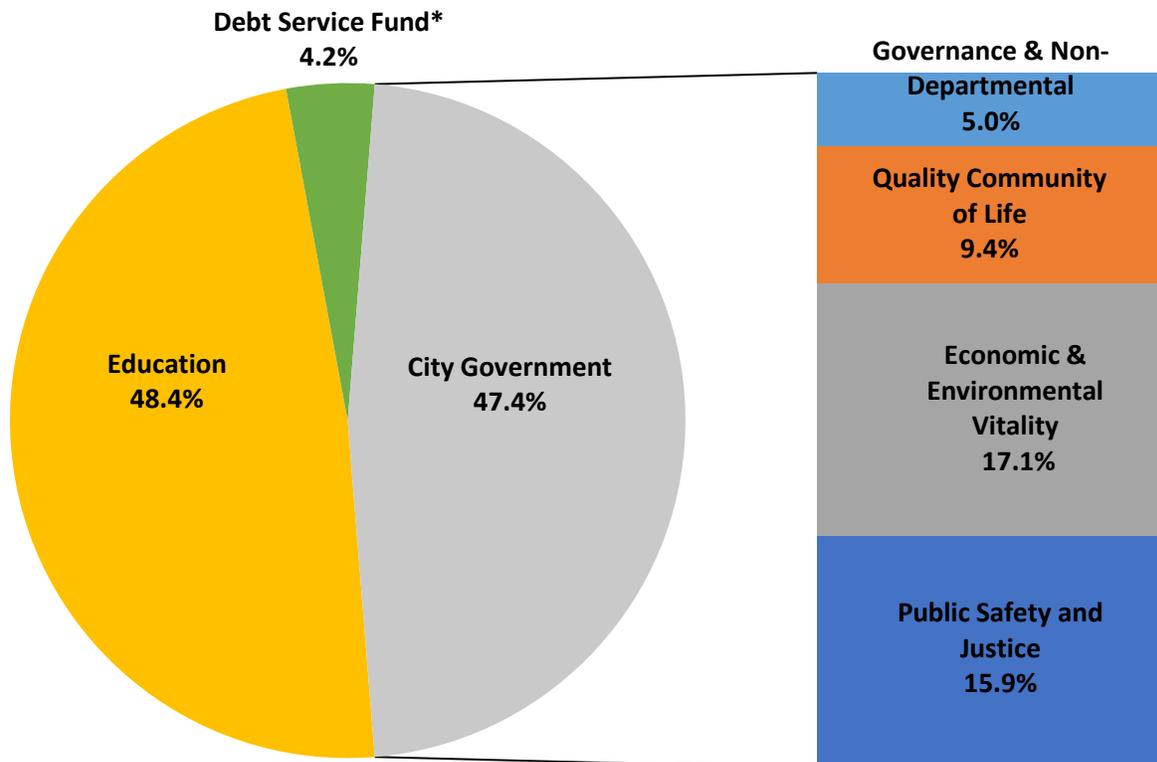
(1) Note that the Budgetary Fund balance presented here differs from the Comprehensive Annual Report, as it is adjusted for encumbrances, treatment of assets, payments of debt, and related transactions.

(2) Recurring categorical grants are included in the operating budget appropriation and are detailed in the Appendix. However, categorical grants are not included in spending estimates for the annual operating budget, since grants typically span several years.

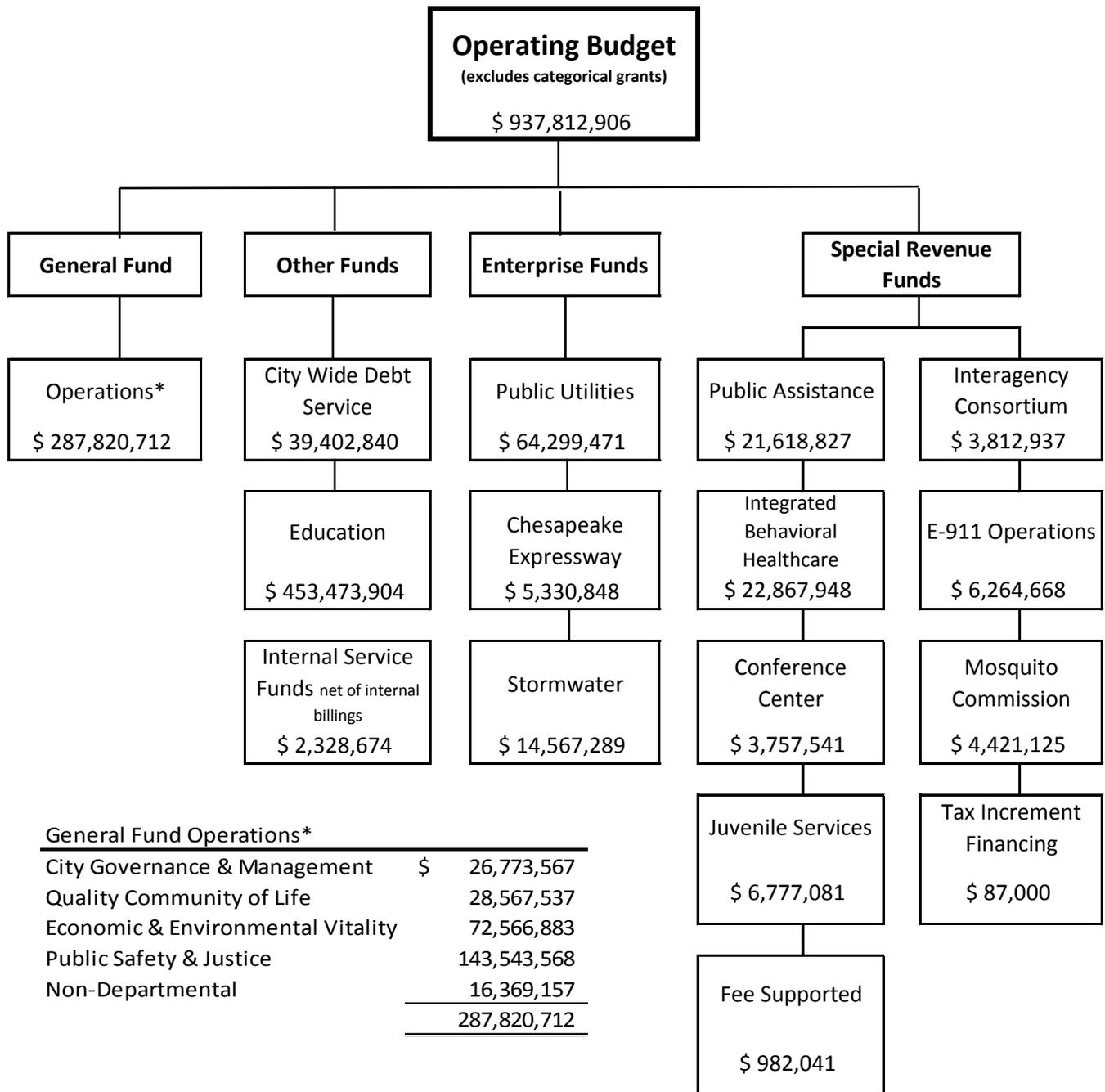
WHERE IS IT COMING FROM



WHERE IS IT GOING



*Excludes Enterprise debt listed under Economic & Environmental Vitality



General Fund Operations*

City Governance & Management	\$	26,773,567
Quality Community of Life		28,567,537
Economic & Environmental Vitality		72,566,883
Public Safety & Justice		143,543,568
Non-Departmental		16,369,157
		<u>287,820,712</u>

City of Chesapeake
RESOURCES AND REQUIREMENTS (Operating Funds excluding City Categorical Grants)

	General Fund	Special Revenue	Enterprise Funds	Debt Fund	School Fund	Internal Service	Interfund Transactions	FY 2015-16 Budget
Budgetary Beginning Fund Balance July 1, 2015	131,687,874	39,619,304	116,562,128	23,247,594	19,663,885	4,129,634		334,910,419
REVENUE								
Property taxes	297,313,616	13,778,360						311,091,976
Other Local Taxes	122,924,102	8,562,998	-					131,487,100
Permits and Fees	2,304,970	169,000	100,000		-			2,573,970
Fines and Forfeitures	2,636,393	175,000	-		-			2,811,393
Use of Money and Property Charges for Services	1,122,928	235,719	1,313,212	54,889	1,342,500	200,000		4,269,248
Miscellaneous	12,056,111	7,097,784	94,572,424		5,417,046	854,120	(854,120)	119,143,365
Recoveries & Rebates	581,000	1,365,743	50,000	62,171	897,635	28,546,066	(26,417,742)	5,084,873
State Noncategorical Assist.	110,300	1,505,495	10,000		-	4,241,675	(4,241,675)	1,625,795
State Assistance-Shared Costs	30,681,501	-	-		-			30,681,501
State Categorical Assistance	13,528,717	-	-		-			13,528,717
Federal Assistance	42,772,085	19,013,593	-		221,036,573			282,822,251
Total Revenue	526,095,903	61,230,456	96,698,456	1,005,491	259,848,292	33,841,861	(31,513,537)	947,206,922
Interfund Transfers In	3,633,695	18,963,627	-	33,897,350	183,222,000	-	(239,716,672)	-
AVAILABLE RESOURCES	661,417,472	119,813,387	213,260,584	58,150,435	462,734,177	37,971,495	(271,230,209)	1,282,117,341
BUDGET REQUIREMENTS EXPENDITURES								
City Governance and Management								
Elected or Appointed Officials:								
City Council, Office of Mayor	371,266							371,266
City Manager	1,843,209							1,843,209
City Attorney	2,181,029					200,000	(200,000)	2,181,029
City Auditor	779,763							779,763
City Clerk	582,278							582,278
City Treasurer	5,208,431							5,208,431
Board of Elections	1,274,826							1,274,826
Commissioner of Revenue	3,544,352							3,544,352
Real Estate Assessor	2,485,349							2,485,349
Other City Departments:								
Budget	679,155							679,155
Customer Contact Center	752,193							752,193
Finance	2,600,662							2,600,662
Human Resources	2,249,513							2,249,513
Public Communications	1,312,456							1,312,456
Purchasing Department	909,085							909,085
Subtotal	26,773,567	-	-	-	-	200,000	(200,000)	26,773,567

City of Chesapeake
RESOURCES AND REQUIREMENTS (Operating Funds excluding City Categorical Grants)

	General Fund	Special Revenue	Enterprise Funds	Debt Fund	School Fund	Internal Service	Interfund Transactions	FY 2015-16 Budget
Quality Community of Life								
Integrated Behavioral Healthca	-	22,867,948						22,867,948
Health Department	2,799,247							2,799,247
Human Services								-
Community Programs	1,125,181							1,125,181
Interagency Consortium		3,812,937						3,812,937
Juvenile Services		6,777,081						6,777,081
Social Services		21,618,827						21,618,827
Libraries	8,909,137							8,909,137
Mosquito Control Commissn		4,421,125						4,421,125
Parks, Recreation & Tourism	15,733,972	-						15,733,972
Subtotal	28,567,537	59,497,918	-	-	-	-	-	88,065,455
Economic and Environmental Vitality								
Agriculture	412,598							412,598
Conference Center & Tourism	-	3,757,541						3,757,541
Development and Permits	6,688,817	432,590						7,121,407
Economic Development	1,732,915	87,000						1,819,915
Planning & Plan Commission	2,384,664							2,384,664
Public Utilities			64,299,471					64,299,471
Public Works	61,347,889		19,898,137					81,246,026
Subtotal	72,566,883	4,277,131	84,197,608	-	-	-	-	161,041,622
Chesapeake Public Schools					453,473,904		-	453,473,904
Public Safety and Justice								
Fire	45,148,728	374,451						45,523,179
Police	46,709,485	4,978,707						51,688,192
Sheriff	43,370,297					854,120	(854,120)	43,370,297
Courts	1,528,734							1,528,734
Circuit Court Clerk	2,448,925							2,448,925
Commonwealth's Attorney	4,337,399							4,337,399
Subtotal	143,543,568	5,353,158	-	-	-	854,120	(854,120)	148,896,726
Other Expenditures:								
Debt Services				39,402,840				39,402,840
Central Fleet/City Garage	-					14,578,611	(12,981,111)	1,597,500
Information Technology	212,004	1,460,961				9,907,581	(9,176,407)	2,404,139
Risk Management						8,301,899	(8,301,899)	-
Non Departmental Items	16,157,153							16,157,153
Subtotal	16,369,157	1,460,961	-	39,402,840	-	32,788,091	(30,459,417)	59,561,632
Total Expenditures	287,820,712	70,589,168	84,197,608	39,402,840	453,473,904	33,842,211	(31,513,537)	937,812,906
Transfers to Other Funds								
Interfund Transfers Out	49,430,593	7,064,079		-	-		(56,494,672)	-
Transfer to Schools	183,222,000						(183,222,000)	-
Transfer to Capital & Grant Fur	13,419,056	526,191	9,194,937			1,274,043		24,414,227
Total Expenses and Transfers	533,892,361	78,179,438	93,392,545	39,402,840	453,473,904	35,116,254	(271,230,209)	962,227,133
Expected Budgetary Savings	(7,500,000)							(7,500,000)
Estimated Ending Fund Balance June 30, 2016	135,025,111	41,633,949	119,868,039	18,747,595	9,260,273	2,855,241		327,390,208

Note: Significant portions of the Fund Balance are Restricted, Committed, or Assigned for specific purposes. Please see additional schedule entitled "Components of Ending Fund Balance"

Summary Statement of Revenue & Expenditures (all funds)

	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Budget	Change from prior year	
Revenue:					
General Property Taxes	\$ 298,545,871	\$ 301,386,559	\$ 311,091,976	\$ 9,705,417	3.2%
Other Local Taxes	128,015,893	132,727,140	131,487,100	(1,240,040)	-0.9%
Permits, Privilege & License Fees	2,548,564	2,996,983	2,573,970	(423,013)	-14.1%
Fines and Forfeitures	2,659,488	3,369,327	2,811,393	(557,934)	-16.6%
Use of Money and Property	4,909,598	4,920,144	4,269,248	(650,896)	-13.2%
Charges for Services	111,871,056	111,295,761	119,143,365	7,847,604	7.1%
Miscellaneous Revenue	7,094,866	5,635,221	5,084,873	(550,348)	-9.8%
Recovered Costs	2,577,947	1,634,625	1,625,795	(8,830)	-0.5%
State Noncategorical Aid	30,643,426	30,681,501	30,681,501	-	0.0%
State Shared Expenses	12,230,084	12,538,201	13,528,717	990,516	7.9%
Other State Categorical Aid	265,161,824	278,726,731	282,822,251	4,095,520	1.5%
Federal Aid	39,326,754	39,343,518	42,086,733	2,743,215	7.0%
Total Revenues	\$ 905,585,371	\$ 925,255,711	\$ 947,206,922	\$ 21,951,211	2.4%
Expenditures:					
Governance and Management	\$ 21,368,137	\$ 25,722,383	\$ 26,773,567	\$ 1,051,184	4.1%
Quality Community of Life	71,952,446	85,238,211	88,065,455	2,827,244	3.3%
Economic/Environmental Vitality	135,297,562	151,369,808	161,041,622	9,671,814	6.4%
Public Safety and Justice	128,891,314	145,378,470	148,896,726	3,518,256	2.4%
Education	431,541,695	446,229,880	453,473,904	7,244,024	1.6%
Debt Service Fund	56,061,644	53,437,514	39,402,840	(14,034,674)	-26.3%
Non-Departmental	29,127,627	16,915,985	20,158,792	3,242,807	19.2%
Total Expenditures	\$ 874,240,425	\$ 924,292,251	\$ 937,812,906	\$ 13,520,655	1.5%
Transfer to Capital & Grant Funds	45,723,617	31,428,030	24,414,227	(7,013,803)	-22.3%
Total Expenditures & Transfers	\$ 919,964,043	\$ 955,720,281	\$ 962,227,133	\$ 6,506,852	0.7%

*Note: \$10.4 million of Other Post Employment Benefits that are included in Non-Departmental costs for FY 13-14 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 13-14 Actual	FY 14-15 Budget	FY 15-16 Budget	Change from prior year	
Revenue:					
General Fund	\$ 507,063,860	\$ 516,075,741	\$ 526,095,903	\$ 10,020,162	1.9%
Special Revenue Funds					
Virginia Public Assistance	12,749,871	13,906,103	13,475,310	(430,793)	-3.1%
Interagency Consortium	1,910,046	2,061,264	2,011,958	(49,306)	-2.4%
Fee Supported Activities	501,800	815,541	734,000	(81,541)	-10.0%
Integrated Behav. Healthcare	13,785,845	15,078,358	15,352,685	274,327	1.8%
Conference Center & Tourism	5,145,505	5,267,774	5,262,541	(5,233)	-0.1%
E-911 Operations	6,182,679	6,184,371	6,321,569	137,198	2.2%
Chesapeake Juvenile Services	3,803,752	3,624,310	4,294,033	669,723	18.5%
TIF-Greenbrier	4,847,817	5,420,000	5,491,600	71,600	1.3%
TIF-South Norfolk	3,556,302	3,755,360	3,957,700	202,340	5.4%
City Wide Debt Fund	2,673,993	1,090,569	1,005,491	(85,078)	-7.8%
Enterprise Funds					
Public Utilities	67,424,597	63,259,140	69,432,832	6,173,692	9.8%
Stormwater Management	15,344,239	15,305,996	15,630,700	324,704	2.1%
Chesapeake Transportation	10,534,624	10,684,513	11,634,924	950,411	8.9%
Internal Service Funds					
Central Fleet/City Garage	15,211,569	14,788,891	15,435,231	646,340	4.4%
Information Technology	8,955,319	9,887,679	9,904,731	17,052	0.2%
Risk Management	10,543,275	8,066,848	8,501,899	435,051	5.4%
Less Internal Service Fund billings to City Departments	(30,644,624)	(30,430,524)	(31,513,537)	(1,083,013)	3.6%
Other Funds					
Open Space/Agric. Preservation	271,284	271,284	271,284	-	0.0%
Mosquito Control	4,041,220	3,946,338	4,057,776	111,438	2.8%
Education	241,682,398	256,166,155	259,848,292	3,682,137	1.4%
Total Revenue	\$ 905,585,371	\$ 925,225,711	\$ 947,206,922	\$ 21,981,211	2.4%

Statement of Revenue and Expenditures by Fund

Expenditures:	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Budget	Change from prior year	
General Fund	\$ 252,157,680	\$ 276,553,951	\$ 287,820,712	\$ 11,266,761	4.1%
Special Revenue Funds					
Virginia Public Assistance	17,780,781	21,085,921	21,618,827	532,906	2.5%
Interagency Consortium	3,286,471	3,851,910	3,812,937	(38,973)	-1.0%
Fee Supported Activies	77,562	1,018,162	982,041	(36,121)	-3.5%
Integrated Behavioral Healthcare	19,083,876	22,399,059	22,867,948	468,889	2.1%
Conference Center & Tourism	3,635,635	3,777,683	3,757,541	(20,142)	-0.5%
E-911 Operations	5,548,061	5,895,723	6,264,668	368,945	6.3%
Chesapeake Juvenile Services	5,389,087	6,006,280	6,777,081	770,801	12.8%
TIF-Greenbrier	1,246	450,000	12,000	(438,000)	-97.3%
Open Space & Agricult. Preservat	-	-	-		
TIF-South Norfolk	2,652	400,000	75,000	(325,000)	-81.3%
City Wide Debt Fund	56,061,644	53,437,514	39,402,840	(14,034,674)	-26.3%
Enterprise Funds					
Public Utilities	54,284,366	61,136,582	64,299,471	3,162,889	5.2%
Stormwater Management	7,331,706	10,369,087	14,567,289	4,198,202	40.5%
Ches. Transportation System	7,996,687	4,820,768	5,330,848	510,080	10.6%
Internal Service Funds					
Central Fleet/City Garage	17,379,329	14,788,891	15,432,731	643,840	4.4%
Information Technology	9,102,040	9,887,679	9,907,581	19,902	0.2%
Risk Management	10,319,178	8,066,848	8,501,899	435,051	5.4%
Less Internal Service fund billings to City departments	(30,644,624)	(30,430,524)	(31,513,537)	(1,083,013)	3.6%
Mosquito Control	3,905,354	4,546,837	4,421,125	(125,712)	-2.8%
Education	431,541,695	446,229,880	453,473,904	7,244,024	1.6%
Total Expenditures	\$ 874,240,425	\$ 924,292,251	\$ 937,812,906	\$ 13,520,655	1.5%
Transfers to Capital & Grant funds	45,723,617	31,428,030	24,414,227	(7,013,803)	-22.3%
Total Expenditures & Transfers	\$ 919,964,043	\$ 955,720,281	\$ 962,227,133	\$ 6,506,852	0.7%

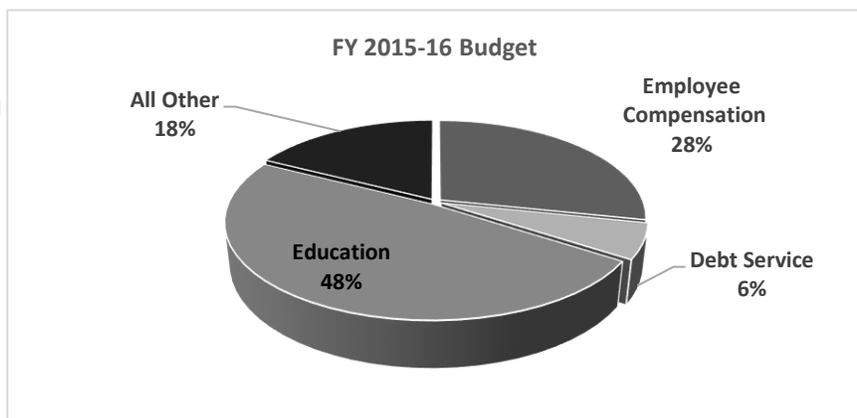
Summary Statement of Expenditures by Type (all funds)

	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Budget	Change from prior year	
Expenditures:					
Wages and Salaries	152,765,494	170,795,985	181,225,786	\$ 10,429,801	6.1%
Employee Benefits	64,461,233	71,349,069	73,866,719	2,517,650	3.5%
Other Post Employment Benefits	11,773,249	11,716,552	10,209,308	(1,507,244)	-12.9%
Utilities-Electricity, Heating, Water and Telephone	12,051,559	14,061,368	13,375,610	(685,758)	-4.9%
Purchased Services	36,976,802	48,060,935	49,283,501	1,222,566	2.5%
Other costs	7,625,666	4,411,882	4,469,029	57,147	1.3%
Waste Management/SPSA fees	14,151,183	14,834,716	14,879,083	44,367	0.3%
Regional Jail Payments	-	2,040,125	4,356,175	2,316,050	113.5%
Water Purchase for resale	18,430,733	19,896,135	20,642,021	745,886	3.7%
Casualty losses and Insurance	4,347,105	3,844,174	3,551,500	(292,674)	-7.6%
Consumable Goods	21,316,613	24,210,956	24,639,476	428,520	1.8%
Debt Service	74,256,258	68,655,265	54,691,271	(13,963,994)	-20.3%
Non-Departmental includes payments to outside agencies	8,132,158	9,260,211	9,104,274	(155,937)	-1.7%
Public Assistance payments	5,317,670	6,202,046	5,846,219	(355,827)	-5.7%
Capital outlay	11,093,007	8,722,952	14,199,030	5,476,078	62.8%
Education (K-12)	431,541,695	446,229,880	453,473,904	7,244,024	1.6%
Total Expenditures	874,240,425	924,292,251	937,812,906	13,520,655	1.5%

Explanation of significant changes between FY 2015 and FY 2016

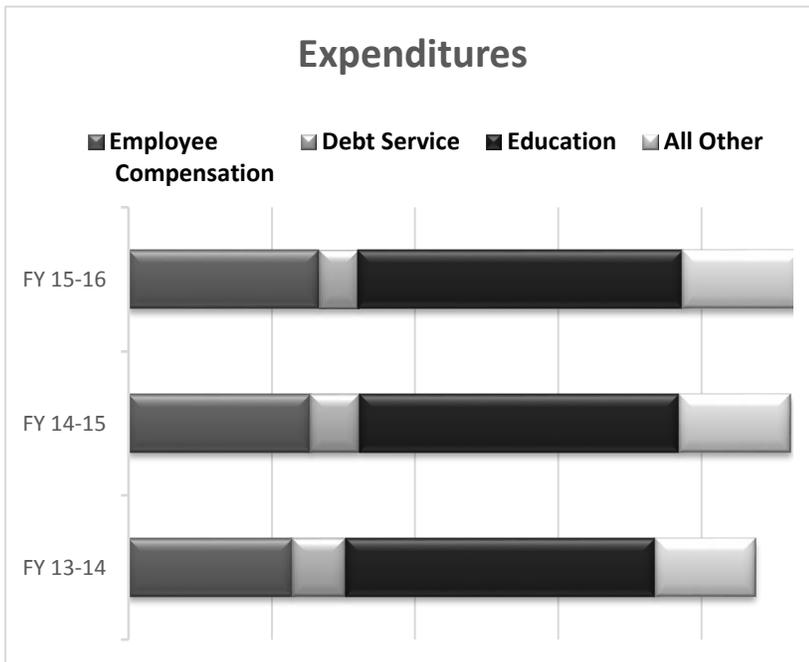
- The FY14-15 budget included a 3% general wage increase effective October 1st. The remaining 3 months of that pay increase is included in the FY 2016 budget. The FY 2015 budget included a provision to address pay inequities among sworn public safety personnel. This same issue has been addressed for all other personnel in the FY 2016 budget with an increase of \$2 million. Also, a performance pay raise for superior performing employees has been continuing in the FY 2016 budget. For a list of new positions for the FY 2016 budget, please see the end of the summary section.
- Employee benefits include an estimated increase in health insurance premiums to be paid by the City, as well as, estimated increases in workers compensation charges.

• 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. Since the City has been contributing the expected ARC, the contribution for the current year declined. However, this is based on an estimated investment rate of return that may change with market conditions.



Summary Statement of Expenditures by Type (all funds)

- Budgeting responsibility for most utilities has been moved from the Department's estimate to a centralized approach by the Budget Department. This has allowed for tighter control of assumptions and provides for a mid-year reallocation of resources if necessary.
- Purchased Services is a broad category of expenses that includes repairs, maintenance contracts, and professional services. Some of the specific increases include: tele-psychiatric services for Integrated Behavioral Healthcare; increases for jail inmate medical service contract; increases for the Chesapeake Transportation System with the expectation of the Dominion Blvd. Bridge opening; increases in Stormwater for beaver dam removal, cave-in repairs, and mowing services; maintenance and pumping for restrooms at the Dismal Swamp Canal trail; and an increase in demolition of derelict properties.
- Participation in the Regional Jail Authority is new for FY 2014-15. We anticipate transferring up to 225 inmates to the regional correctional facility.
- 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. Payments to private contractors for curbside recycling and yard waste are expected to slightly increase between FY 2015 and FY 2016.
- 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 new software licenses, replacement parts for the Central Fleet, books and DVDs for the Public Libraries, custodial supplies, food supplies for jail inmates, and public safety non-lethal weapons and ammunition. It also includes resale items at various Parks. The Elizabeth River Park is scheduled to open in April 2015 with a small store to sell food, drinks, and supplies to visitors. This new expense is budgeted in FY 2015-16 with the expectation that revenues will exceed the cost of the expenses.



- Debt service payments continue to decline as the City retires debt faster than new debt is issued. Savings from the decline in general government debt service are earmarked through lockboxes for future capital improvements.

- Capital outlay includes the acquisition of equipment and property costing at least \$5,000 and with a useful life of more than one year. Significant increased capital outlays are planned in Public Works. Some of these expenses are in lieu of repairs, because the equipment need is deemed an extremely high priority and the repair work can not be completed without the proper equipment. Public Utilities is anticipating replacements of equipment as well. Stormwater has budgeted for the purchase of two new street sweepers and a pipewasher.

Summary Statement of Revenue & Expenditures - General Fund

	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Budget	Change from prior year	
Budgetary Fund Balance*	\$ 140,433,863	\$ 147,750,361	\$ 131,687,874	\$ (16,062,487)	-10.9%
Revenue:					
General Property Taxes	\$ 286,009,300	\$ 287,993,577	\$ 297,313,616	\$ 9,320,039	3.2%
Other Local Taxes	119,623,974	124,221,444	122,924,102	(1,297,342)	-1.0%
Permits, Privilege & License Fee:	2,404,861	2,826,983	2,304,970	(522,013)	-18.5%
Fines and Forfeitures	2,689,990	2,954,182	2,636,393	(317,789)	-10.8%
Use of Money and Property	1,525,652	1,255,934	1,122,928	(133,006)	-10.6%
Charges for Services	10,453,724	11,009,280	12,056,111	1,046,831	9.5%
Miscellaneous Revenue	534,892	972,725	581,000	(391,725)	-40.3%
Recovered Costs	324,411	110,300	110,300	-	0.0%
State Noncategorical Aid	30,643,426	30,681,501	30,681,501	-	0.0%
State Shared Expenses	12,230,084	12,538,201	13,528,717	990,516	7.9%
Other State Categorical Aid	40,516,637	41,462,370	42,772,085	1,309,715	3.2%
Federal Noncategorical Aid	-	35,194	64,180	28,986	82.4%
Federal Categorical Aid	106,910	14,050	-	(14,050)	-100.0%
Total Revenue	\$ 507,063,861	\$ 516,075,741	\$ 526,095,903	\$ 10,020,162	1.9%
Transfers from other funds	1,349,137	1,584,360	3,633,695	2,049,335	129.3%
Total Funds Available	\$ 648,846,861	\$ 665,410,462	\$ 661,417,472	(3,992,990)	-0.6%

Expenditures:

Governance & Management

Elected or Appointed Officials:

City Council and Mayor	\$ 320,443	\$ 356,180	\$ 371,266	\$ 15,086	4.2%
City Manager	1,403,316	1,752,133	1,843,209	91,076	5.2%
City Attorney	1,572,426	1,994,750	2,181,029	186,279	9.3%
City Auditor	674,117	759,658	779,763	20,105	2.6%
City Clerk	514,453	575,064	582,278	7,214	1.3%
City Treasurer	4,068,729	5,211,163	5,208,431	(2,732)	-0.1%
Registrar/Elections	917,573	924,139	1,274,826	350,687	37.9%
Commission of the Revenue	3,033,201	3,493,589	3,544,352	50,763	1.5%
Real Estate Assessor	2,115,415	2,469,246	2,485,349	16,103	0.7%
<i>Other City Departments:</i>					
Budget	626,777	687,931	679,155	(8,776)	-1.3%
Customer Contact Center	582,067	727,226	752,193	24,967	3.4%
Finance	1,983,775	2,418,757	2,600,662	181,905	7.5%
Human Resources	1,887,481	2,271,587	2,249,513	(22,074)	-1.0%
Public Communications	966,276	1,192,645	1,312,456	119,811	10.0%
Purchasing	702,088	888,315	909,085	20,770	2.3%
	\$ 21,368,137	\$ 25,722,383	\$ 26,773,567	\$ 1,051,184	4.1%

Summary Statement of Revenue & Expenditures - General Fund

	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Budget	Change from prior year	
Quality Community of Life					
Community Programs	\$ 907,885	\$ 1,138,732	\$ 1,125,181	\$ (13,551)	-1.2%
Health Department	2,786,209	2,768,379	2,799,247	30,868	1.1%
Libraries	7,310,461	8,806,345	8,909,137	102,792	1.2%
Parks & Recreation**	11,502,322	14,634,748	15,733,972	1,099,224	7.5%
	<u>\$ 22,506,877</u>	<u>\$ 27,348,204</u>	<u>\$ 28,567,537</u>	<u>\$ 1,219,333</u>	<u>4.5%</u>
Economic & Environmental Vitality					
Agriculture	\$ 345,824	\$ 389,411	\$ 412,598	\$ 23,187	6.0%
Development & Permits	5,417,310	6,472,757	6,688,817	216,060	3.3%
Economic Development	1,817,303	1,771,267	1,732,915	(38,352)	-2.2%
Planning	1,768,734	2,130,932	2,147,840	16,908	0.8%
Planning Commission	40,515	229,077	236,824	7,747	3.4%
Public Works	52,465,072	59,222,244	61,347,889	2,125,645	3.6%
	<u>\$ 61,854,758</u>	<u>\$ 70,215,688</u>	<u>\$ 72,566,883</u>	<u>\$ 2,351,195</u>	<u>3.3%</u>
Public Safety & Justice					
Police	\$ 42,042,281	\$ 45,996,433	\$ 46,709,485	\$ 713,052	1.6%
Fire	39,198,444	45,379,098	45,148,728	(230,370)	-0.5%
Sheriff	36,884,249	40,421,345	43,370,297	2,948,952	7.3%
Circuit Court	585,514	683,760	680,423	(3,337)	-0.5%
Circuit Court Clerk	1,939,525	2,506,446	2,448,925	(57,521)	-2.3%
General District Court	272,074	296,039	315,859	19,820	6.7%
Magistrate	63,883	69,237	70,538	1,301	1.9%
Juvenile & Domestic Relations Court	107,215	117,540	133,824	16,284	13.9%
Commonwealth's Attorney	3,552,444	4,129,444	4,337,399	207,955	5.0%
Court Services Unit	225,967	328,921	328,090	(831)	-0.3%
	<u>\$ 124,871,596</u>	<u>\$ 139,928,263</u>	<u>\$ 143,543,568</u>	<u>\$ 3,615,305</u>	<u>2.6%</u>
Non-Departmental					
Information Technology	\$ 214,540	\$ 188,478	\$ 212,004	\$ 23,526	12.5%
Non-Departmental (incl Emergency contingency)	21,341,773	13,150,935	16,157,153	3,006,218	22.9%
	<u>\$ 21,556,313</u>	<u>\$ 13,339,413</u>	<u>\$ 16,369,157</u>	<u>\$ 3,029,744</u>	<u>22.7%</u>

Summary Statement of Revenue & Expenditures - General Fund

	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Budget	Change from prior year	
Total Operating Expenses	\$ 252,157,680	\$ 276,553,951	\$ 287,820,712	\$ 11,266,761	4.1%
Transfer to Other Funds					
Education	\$ 178,417,342	\$ 179,391,561	\$ 183,222,000	\$ 3,830,439	2.1%
Virginia Public Assistance	5,987,943	7,200,982	7,294,708	93,726	1.3%
Interagency Consortium	1,744,745	1,790,646	1,450,979	(339,667)	-19.0%
Integrated Behav. Healthcare	6,019,030	7,342,301	7,805,913	463,612	6.3%
Chesapeake Juvenile Services	1,869,660	2,381,970	2,412,027	30,057	1.3%
Debt Service Fund	45,000,141	44,459,087	30,466,966	(13,992,121)	-31.5%
Central Fleet	229,187	-	-	-	0.0%
Information Technology	-	-	-	-	0.0%
Risk Management	-	-	-	-	0.0%
Grants Fund	115,706	-	5,000	5,000	N/A
Transfer to Capital Projects	8,762,476	13,257,320	8,664,056	(4,593,264)	-34.6%
Transfer to Schools Capital	3,915,112	6,685,981	4,750,000	(1,935,981)	-29.0%
Subtotal Transfers	\$ 252,061,342	\$ 262,509,848	\$ 246,071,649	\$ (16,438,199)	-6.3%
Total Expenditures & Transfers	\$ 504,219,023	\$ 539,063,799	\$ 533,892,361	\$ (5,171,438)	-1.0%
Expected Budgetary Savings	-	7,500,000	7,500,000	-	0.0%
Budget amendments after July 1, 2014		(2,158,789)	-	2,158,789	0.0%
Other transactions incl. restatement of Jail principal/interest payments	3,122,523	-	-	-	0.0%
Projected Ending Fund Balance	\$ 147,750,361	\$ 131,687,874	\$ 135,025,111	\$ 3,337,237	2.5%

* 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.