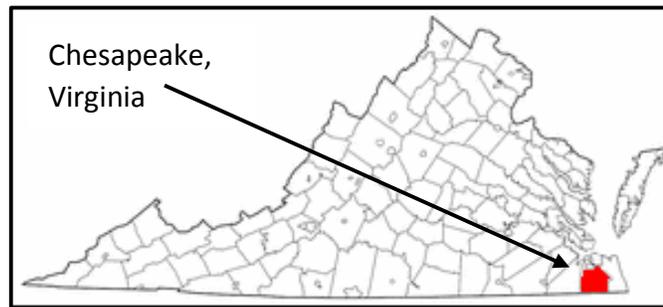


The City of Chesapeake was formed in 1963 through the consolidation of the City of South Norfolk and Norfolk County. The City is comprised of 353 square miles and is located in the southeastern portion of the Commonwealth of Virginia in the Hampton Roads region. Chesapeake is bordered to the north by the Cities of Norfolk and Portsmouth, to the east by the City of Virginia Beach, to the south by Currituck and Camden Counties in North Carolina, and to the west by the City of Suffolk.



The merger between the City of South Norfolk and Norfolk County has resulted in a unique variety of landscapes within the City.

Residents and businesses interested in locating in Chesapeake may choose between urban, suburban, and rural environments. The former City of South Norfolk has retained its urban character while the southernmost reaches of the City have remained rural. Between the two extremes lies a developing suburban region, offering a variety of amenities and housing options.

Chesapeake is centrally located in the South Hampton Roads area and is well linked to the rest of the region through an extensive transportation system. Several major interstate highways facilitate easy travel within the City and throughout the region. Chesapeake is also accessible by water through the Southern and Western Branches of the Elizabeth River and the Intracoastal Waterway. Chesapeake also has two airfields and numerous railways to add to the versatility of the strategic transportation network.

Chesapeake has experienced considerable population and economic growth since its creation. The City Planning Department estimates the January 2015 population at 233,908 in 79,574 households. The Hampton Roads Planning District Commission estimates that the City's population will increase another 27% by the year 2034 with a projected population of roughly 313,600.

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. The [Comprehensive Plan](#) is available on the City's web site.

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.

Population

Year	Average Annual Growth Rate		
	Chesapeake	Region	Virginia
1975	105,200	1,171,300	5,047,395
1980	114,486	1,213,999	5,346,818
1985	128,800	1,322,000	5,715,153
1990	151,982	1,454,185	6,189,197
1995	184,100	1,532,600	6,670,693
2000	200,316	1,579,045	7,079,057
2005	214,342	1,636,596	7,577,105
2010	222,761	1,668,418	8,001,024
2014	235,638	1,715,518	8,326,289

Source: City and Region - Weldon Cooper (HRPDC); Virginia - US Census Bureau

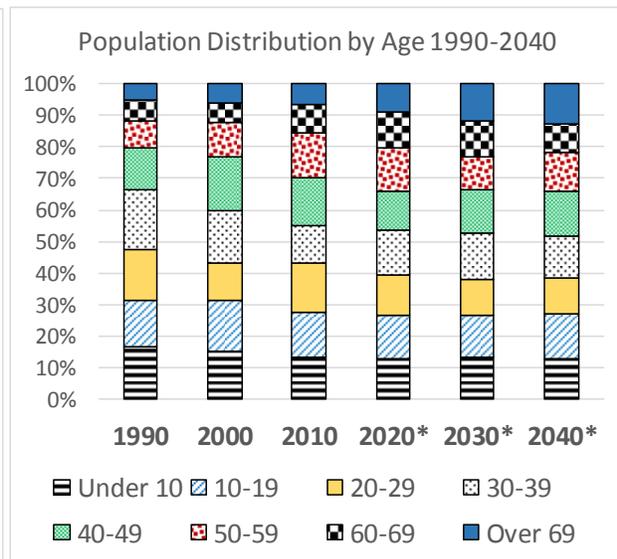
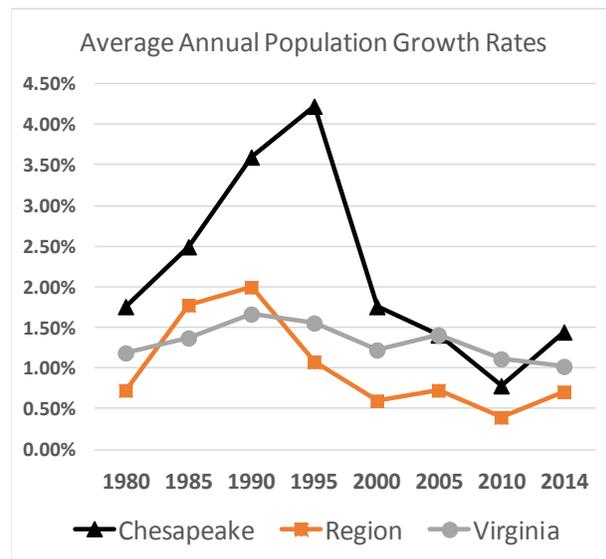
Population by Age

Year	Under 10	10-19	20-29	30-39	40-49	50-59	60-69	Over 69	Totals
1990	25,180	22,684	24,168	28,736	20,540	12,654	10,133	7,881	151,976
2000	30,410	32,052	23,197	33,872	33,727	21,260	12,385	12,281	199,184
2010	32,066	32,796	37,212	28,443	35,447	34,390	20,481	15,848	236,683
2020*	33,179	34,926	31,942	36,563	31,042	34,727	29,339	22,094	253,812
2030*	37,517	38,746	32,606	41,008	39,889	30,055	31,630	33,702	285,153
2040*	41,005	44,512	36,770	42,571	45,325	39,282	27,858	41,166	318,489

* Projected population

Source: Chesapeake Planning Department, 2014 Statistical Profile (1990-2010)

Source: Virginia Employment Commission, Community Profile 02/18/216 (2020-2040)



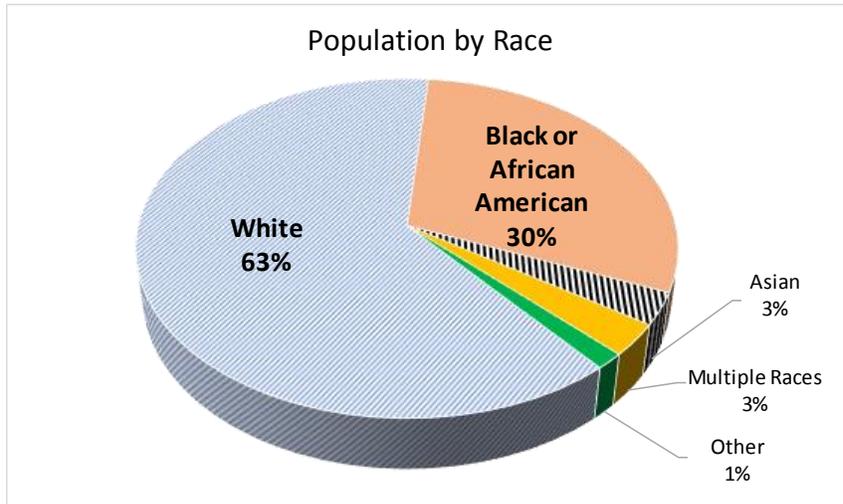
Educational Opportunities

Chesapeake Public Schools (K-12) – includes 28 elementary schools, 10 middle schools, and 7 high schools. CPS also operates 2 centers for students with special needs and 9 support buildings. CPS serves 38,678 students with a faculty of 2,975 teachers.

Colleges and Universities – Chesapeake Campus of Tidewater Community College and several for-profit colleges. Regional institutions include Old Dominion University, Norfolk State University, Regent University, Eastern Virginia Medical School, and Virginia Wesleyan College.

Population by Race and Ethnicity

	Chesapeake		State of Virginia		United States	
Total Population	222,209	100.0%	8,001,024	100.0%	308,745,538	100.0%
Race						
White	139,012	62.6%	5,486,852	68.6%	223,553,265	72.4%
Black or African American	66,237	29.8%	1,551,399	19.4%	38,929,319	12.6%
American Indian or Alaska Native	871	0.4%	29,225	0.4%	2,932,248	0.9%
Asian	6,383	2.9%	439,890	5.5%	14,674,252	4.8%
Native Hawaiian/Pacific Islander	169	0.1%	5,980	0.1%	540,013	0.2%
Other	2,760	1.2%	254,278	3.2%	19,107,368	6.2%
Multiple Races	6,777	3.0%	233,400	2.9%	9,009,073	2.9%
Ethnicity						
Not Hispanic or Latino	212,503	95.6%	7,369,199	92.1%	258,267,944	83.7%
Hispanic or Latino	9,706	4.4%	631,825	7.9%	50,477,594	16.3%



Source: Virginia Employment Commission, Community Profile 02/18/216 (2020-2040)

Commuting Patterns

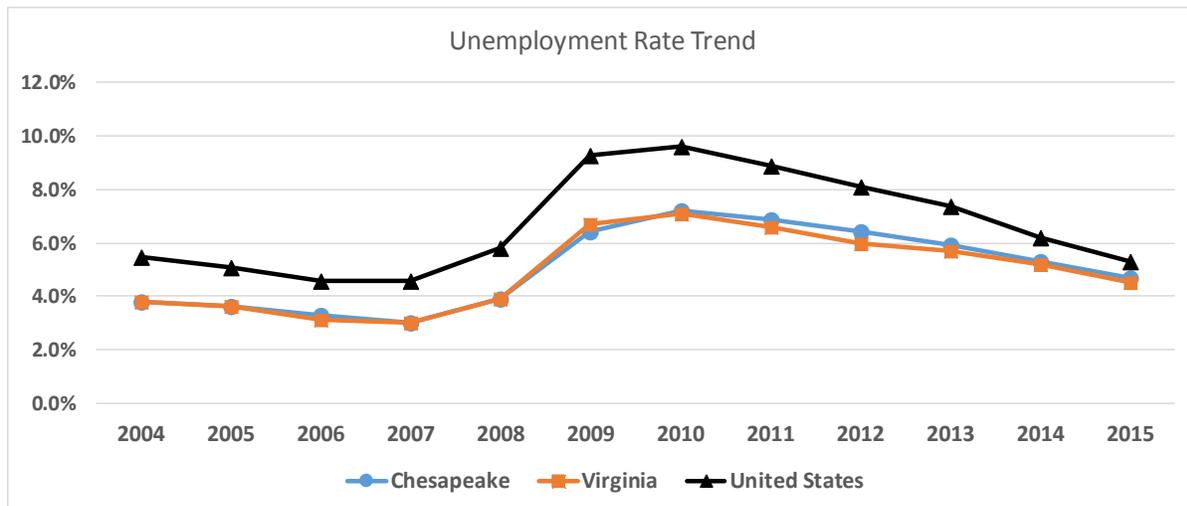
Commuting Patterns		% of City Residents	% of City Jobs
People who live and work in Chesapeake	31,529	33%	32%
In-Commuters	66,524	n/a	68%
Out-Commuters	64,313	67%	n/a
		100%	100%

Top 10 Places Residents are Commuting To:	
Norfolk	19,488
Virginia Beach	18,670
Portsmouth	6,014
Newport News	3,411
Suffolk	2,745
Hampton	2,294
Fairfax County	1,509
Henrico County	1,100
Richmond	909
Chesterfield County	646
Totals	56,786

Top 10 Places Workers are Commuting From:	
Virginia Beach	23,264
Norfolk	9,973
Portsmouth	6,940
Suffolk	4,685
Newport News	2,284
Hampton	2,244
Currituck County, NC	1,349
Isle of Wight County	1,093
Chesterfield County	948
Fairfax County	790
Totals	53,570

Source: Virginia Employment Commission, Community Profile 02/18/216 (2020-2040)

Unemployment Rate



Employers by Size of Establishment

	Chesapeake	%	Virginia	%
0 to 4 employees	2,987	52.1%	146,978	59.9%
5 to 9 employees	979	17.1%	37,715	15.4%
10 to 19 employees	800	14.0%	27,759	11.3%
20 to 49 employees	598	10.4%	20,311	8.3%
50 to 99 employees	222	3.9%	7,167	2.9%
100 to 249 employees	112	2.0%	3,756	1.5%
250 to 499 employees	22	0.4%	1,048	0.4%
500 to 999 employees	6	0.1%	377	0.2%
1000 or more employees	6	0.1%	238	0.1%
Total	5,732	100.0%	245,349	100.0%

Source: Virginia Employment Commission: Community Profile 02/18/2016

Educational Attainment

Population 18 years and over

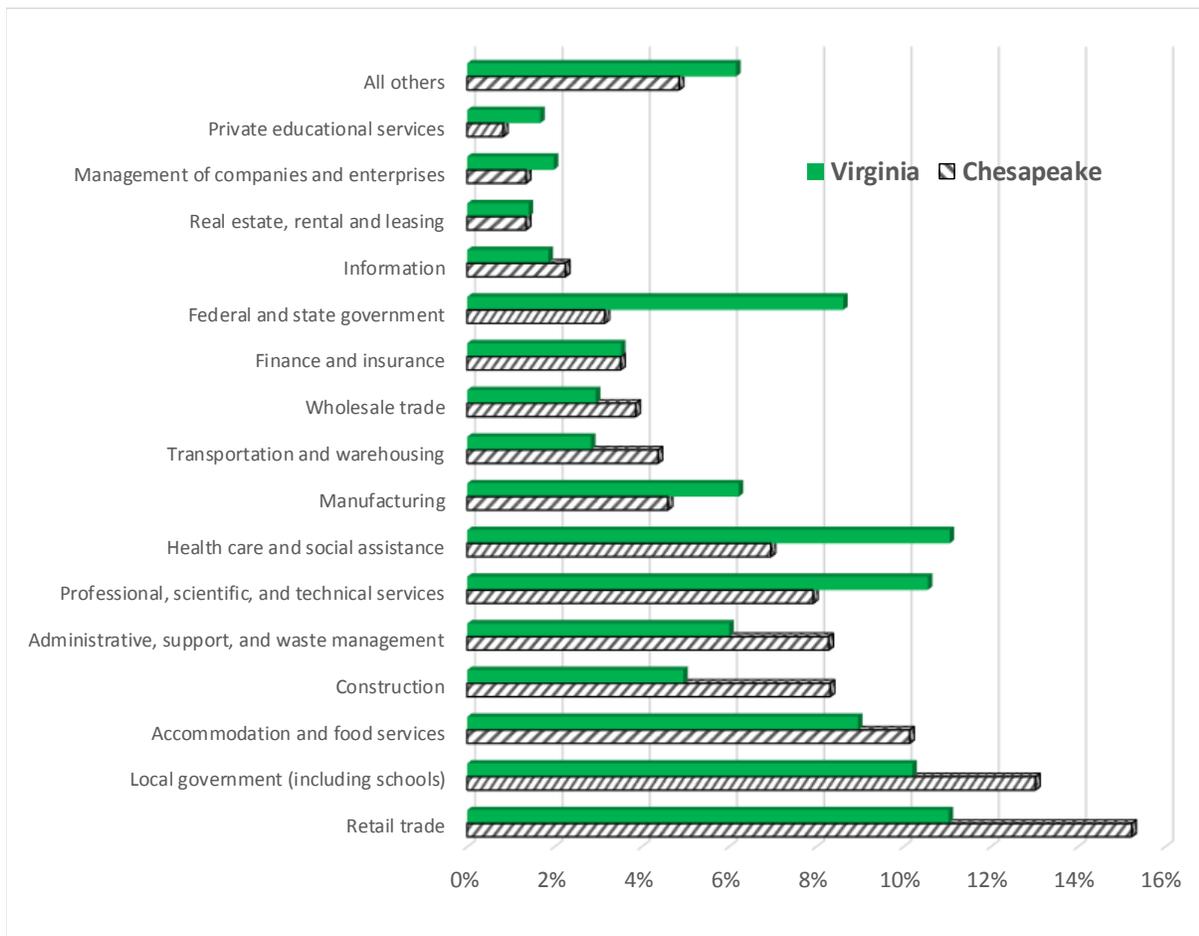
	City of Chesapeake		State of Virginia		United States	
8th Grade or Less	3,829	2.2%	283,115	4.5%	12,784,424	5.3%
Some High School	12,435	7.3%	478,399	7.6%	20,503,405	8.5%
High School Graduate or GED	47,976	28.1%	1,624,572	25.7%	67,676,791	28.2%
Some College	46,362	27.1%	1,446,589	22.9%	57,067,855	23.7%
Associate's Degree	14,409	8.4%	425,110	6.7%	18,086,174	7.5%
Bachelor's Degree	29,482	17.2%	1,230,312	19.5%	40,974,057	17.0%
Graduate or Professional Degree	16,478	9.6%	834,750	13.2%	23,236,720	9.7%
Total	170,971	100.0%	6,322,847	100.0%	240,329,426	100.0%

Source: Virginia Employment Commission: Community Profile 02/08/2016

Employment by Industry

Quarterly Census of Employment and Wages (April-June 2015)

	City of Chesapeake		State of Virginia	
Retail trade	14,847	15.2%	412,439	11.0%
Local government (including schools)	12,693	13.0%	381,267	10.2%
Accommodation and food services	9,883	10.1%	334,686	9.0%
Construction	8,105	8.3%	185,068	5.0%
Administrative, support, and waste management	8,075	8.3%	224,376	6.0%
Professional, scientific, and technical services	7,729	7.9%	394,565	10.6%
Health care and social assistance	6,786	7.0%	413,322	11.1%
Manufacturing	4,485	4.6%	232,601	6.2%
Transportation and warehousing	4,261	4.4%	106,004	2.8%
Wholesale trade	3,763	3.9%	110,143	2.9%
Finance and insurance	3,425	3.5%	131,725	3.5%
Federal and state government	3,073	3.2%	322,098	8.6%
Information	2,191	2.2%	69,558	1.9%
Real estate, rental and leasing	1,311	1.3%	52,582	1.4%
Management of companies and enterprises	1,311	1.3%	74,103	2.0%
Private educational services	803	0.8%	62,541	1.7%
All others	4,733	4.9%	230,274	6.2%
	97,474	100.0%	3,737,352	100.0%



Source: Virginia Employment Commission: Community Profile 02/08/2016

Household Income Distribution

<i>2014 American Community Survey</i>	Chesapeake		State of Virginia		Above/Below State
Less than \$10,000	3,442	4.3%	174,239	5.7%	Below
\$10,000 to \$14,999	2,737	3.4%	126,073	4.1%	Below
\$15,000 to \$24,999	5,716	7.1%	255,915	8.4%	Below
\$25,000 to \$34,999	6,179	7.7%	260,129	8.6%	Below
\$35,000 to \$49,999	9,272	11.5%	371,336	12.2%	Below
\$50,000 to \$74,999	15,408	19.2%	527,514	17.3%	Above
\$75,000 to \$99,999	13,117	16.3%	388,971	12.8%	Above
\$100,000 to \$149,999	15,496	19.3%	477,069	15.7%	Above
\$150,000 to \$199,999	5,387	6.7%	218,333	7.2%	Below
\$200,000 or more	3,634	4.5%	242,131	8.0%	Below
Total households	80,388	100.0%	3,041,710	100.0%	

Median Household Income	Chesapeake	Virginia	% of State
<i>In nominal dollars:</i>			
2010	\$ 67,855	\$ 61,406	111%
2011	\$ 70,115	\$ 63,302	111%
2012	\$ 70,244	\$ 63,636	110%
2013	\$ 69,743	\$ 63,907	109%
2014	\$ 70,176	\$ 64,792	108%
<i>In inflation-adjusted 2010 dollars: <u>CPI (Dec)</u></i>			
2010	219.179	\$ 67,855	\$ 61,406 111%
2011	225.672	\$ 68,098	\$ 61,481 111%
2012	229.601	\$ 67,055	\$ 60,747 110%
2013	233.049	\$ 65,592	\$ 60,104 109%
2014	234.812	\$ 65,504	\$ 60,478 108%

Source: US Census - American Community Survey (2010-2014)

Transportation Modes

- Interstate Highways – I-64, I-264, I-464, and I-664
- Public Transit – Hampton Roads Transit Authority provides bus service within Chesapeake and to neighboring cities.
- Passenger Air Travel – Norfolk International Airport
- General Aviation – Chesapeake Municipal Airport and Hampton Roads Airport
- Trains – Amtrak available in nearby Norfolk and Newport News

Chesapeake Public Libraries

- Central Library in Great Bridge
- Branch libraries in Deep Creek, Greenbrier, Indian River, South Norfolk, and Western Branch

Major Employers and Property Taxpayers

Major Employers	Type of Business	# Employees	Percent
Public Sector			
Chesapeake Public Schools	Public school district	5,649	
City of Chesapeake	Municipal government	3,636	
Subtotal		9,285	8.34%
Private Sector			
Chesapeake Regional Medical Center	Healthcare	2,130	
Cox Communications	Telecommunications	1,250	
Sentara Home Care Services	Healthcare	1,200	
Capital One	Banking	1,000	
Dollar Tree Stores, Inc.	Corporate offices/Distribution facility	850	
QVC Chesapeake, Inc.	Phone center/order processing	690	
Canon Information Technology Services, Inc.	Technical and customer support	560	
Xerox	Administration service center	520	
Oceaneering International	Transportation equipment manufacturing	500	
Tecnico Corporation	Support activities - water transportation	500	
Subtotal		9,200	8.26%
Total major employers		18,485	16.60%
Citywide employment		111,376	100.00%

Source: City of Chesapeake Comprehensive Annual Report (06/30/2015) Table 19

Major Property Taxpayers	Type of Business	Real Property Assessment (millions)	Percent of Citywide
Dominion Virginia Power	Electric utility	\$ 693.37	2.90%
Greenbrier Mall II, LLC	Retail shopping center	90.25	0.38%
Verizon South, Inc.	Telecommunications	65.65	0.27%
Walmart Stores East, LP	Retail shopping center	64.85	0.27%
Chesapeake Mall, LLC	Retail shopping center	57.76	0.24%
CP Venture Two, LLC	Retail shopping center	55.26	0.23%
Woodlake Co. Limited Partnership	Apartments	52.55	0.22%
Chesapeake CVSD LN Apt. Property Own.	Apartments	51.08	0.21%
Virginia Natural Gas	Natural gas utility	48.00	0.20%
USMC Four, Inc.	Apartments	46.85	0.20%
Total - Ten largest property owners		\$ 1,225.62	5.13%
Citywide assessed valuations		\$ 23,905.39	100.00%

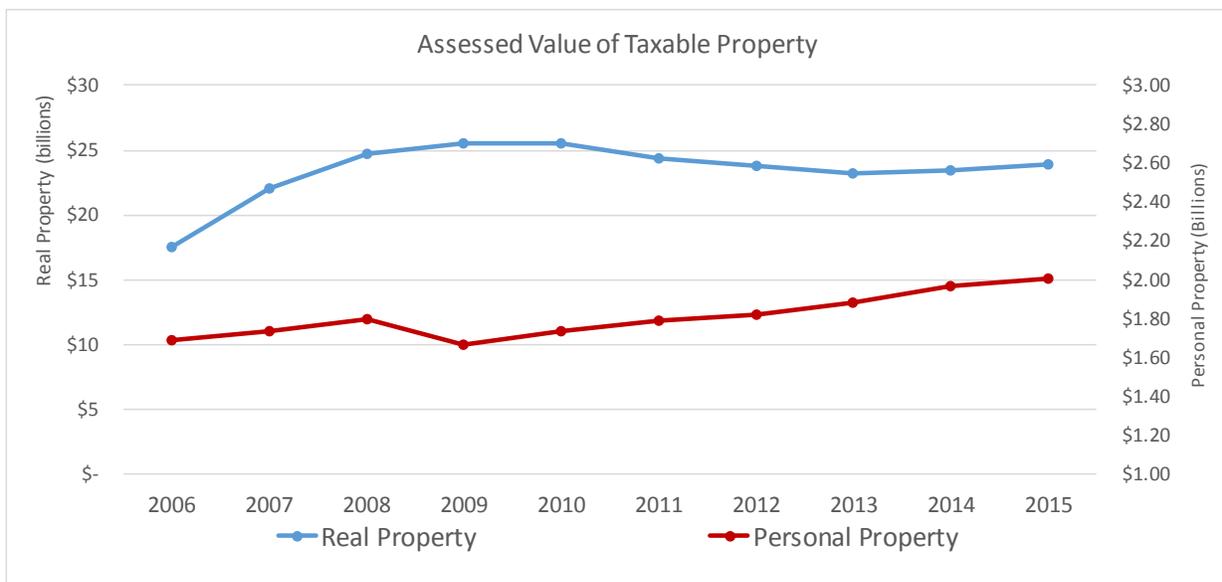
Source: City of Chesapeake Comprehensive Annual Report (06/30/2015) Table 7

Recreational Offerings

- Great Dismal Swamp National Wildlife Refuge - over 54,000 acres
- Northwest River Park – municipal park offering camping, boating, fishing, hiking, horseback riding, and miniature golf.
- 64 public tennis courts
- Organized sports: basketball, softball, football, soccer
- 26 miles of multi-use trails, including Dismal Swamp Canal Trail
- 8 community centers
- 70 parks located throughout city
- Larger parks: City Park (Greenbrier), Deep Creek, Elizabeth River, Great Bridge Locks, Indian River, Oak Grove Lake, and Western Branch.

Assessed Value of Taxable Property

<i>In Millions</i>	Year	Real Property	Personal Property	Total Assessed Value
	2006	\$17,451.19	\$ 1,685.27	\$ 19,136.46
	2007	\$22,067.53	\$ 1,735.94	\$ 23,803.47
	2008	\$24,740.12	\$ 1,794.80	\$ 26,534.92
	2009	\$25,573.79	\$ 1,661.97	\$ 27,235.76
	2010	\$25,479.13	\$ 1,729.94	\$ 27,209.07
	2011	\$24,341.40	\$ 1,787.14	\$ 26,128.54
	2012	\$23,821.89	\$ 1,821.01	\$ 25,642.90
	2013	\$23,197.47	\$ 1,880.11	\$ 25,077.58
	2014	\$23,391.96	\$ 1,965.28	\$ 25,357.24
	2015	\$23,905.39	\$ 2,003.41	\$ 25,908.80



Cultural Opportunities in Region

- Virginia Opera
- Chrysler Museum
- Virginia Aquarium and Marine Science Center
- Children’s Museum
- Virginia Stage Company
- Peninsula Fine Arts Center
- Norfolk Botanical Gardens
- Colonial Williamsburg
- Virginia Symphony
- Virginia Sports Hall of Fame
- MacArthur Memorial
- Chesapeake Planetarium
- Virginia Zoo
- Virginia Museum of Contemporary Art
- Virginia Air and Space Center

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.)

<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
605	Health-Insurance Fund
606	Self-Insurance Fund
607	Termination Benefits Fund
701	Virginia Public Assistance Fund – Special
702	Other Post Employment Benefits Trust Fund
720	Poor Trust Fund
721	Carney Trust Fund

<u>FUND</u>	<u>TITLE</u>
800	Chesapeake Mosquito Commission
801	Economic Development Authority
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
113074	Chesapeake Integrated Behavioral Healthcare
113080	Development and Permits
113090	Library
113100	Community Programs

<u>DEPARTMENT</u>	<u>TITLE</u>
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
12420	Finance Director
12421	Financial Advisory Service

<u>PROGRAM</u>	<u>TITLE</u>
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

<u>PROGRAM</u>	<u>TITLE</u>
31404	Radio Systems maintenance & Admin.
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 Department - HEAT
32413	Fire Department HEAT-Legal Support
32420	Fire Department - 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

<u>PROGRAM</u>	<u>TITLE</u>
41210	Bridges and Structures
41310	Bureau of Drainage
41400	Traffic Operations
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

<u>PROGRAM</u>	<u>TITLE</u>
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

<u>PROGRAM</u>	<u>TITLE</u>
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-Service 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

<u>PROGRAM</u>	<u>TITLE</u>
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
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

<u>PROGRAM</u>	<u>TITLE</u>
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
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

<u>PROGRAM</u>	<u>TITLE</u>
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 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.

APPENDIX D REVENUE BUDGET DETAIL (CITY)

Fund	FundName	Category	Account	Description	Actual 2015	Budget 2016	Estimated 2017	Change From Prior Year
100	General Fund	Property Taxes	1411010100	Taxes-Curr Real Prop	225,460,651	229,845,000	237,074,480	3.1%
			1411010101	Taxes-Roll Back & OSAP	(271,284)	(271,284)	(271,284)	0.0%
			1411010200	Taxes-Delinq Real Prop	4,094,126	3,908,500	4,267,600	9.2%
			1411020100	Taxes-Curr PubSvcCorp	10,546,515	8,640,000	8,682,000	0.5%
			1411030100	Taxes-Curr Pers Prop	40,592,127	43,500,000	43,770,000	0.6%
			1411030101	Taxes-Curr Pers Prop-Refunds	(2,237,636)	(2,250,000)	(2,250,000)	0.0%
			1411030200	Taxes-Delinq Pers Prop	12,775,371	11,336,100	12,536,700	10.6%
			1411030201	Taxes-Delinq Pers Prop-Recrvy	0	0	0	0.0%
			1411060100	Taxes-Penalties-RE&PP	1,759,982	1,589,100	1,768,400	11.3%
			1411060200	Taxes-Interest-RE&PP	1,164,173	1,016,200	1,138,900	12.1%
		Property Taxes Total			293,884,026	297,313,616	306,716,796	3.2%
		Other Local Taxes	1412010000	Taxes-Sales and Use	37,236,136	37,545,100	40,091,200	6.8%
			1412020100	Taxes-Utility Consumer Gas	2,061,496	1,994,000	1,900,000	-4.7%
			1412020310	Taxes-Utility Electric	8,563,190	8,470,000	8,600,000	1.5%
			1412020320	Taxes-Utility Land Ln Teleph	0	0	0	0.0%
			1412020330	Taxes-Communications Sales Tax	11,859,090	12,100,000	11,860,000	-2.0%
			1412020331	Taxes-Communications Sales Tax (Reserved)	(4,947,998)	(4,947,998)	(4,947,998)	0.0%
			1412030000	Licenses-Bus and Occupant	25,684,602	25,500,000	26,500,000	3.9%
			1412030600	Taxes-Local Consumption	864,880	800,000	875,000	9.4%
			1412030700	Excavation Fees	37,258	30,000	35,000	16.7%
			1412040200	Cable TV Fees	0	0	0	0.0%
			1412050000	Licenses-Motor Vehicle	5,452,744	5,358,000	5,556,000	3.7%
			1412050100	Vehicle License Late Fees	726,784	700,000	727,700	4.0%
			1412060000	Taxes-Bank Stock	1,288,227	1,350,000	1,400,000	3.7%
			1412070100	Taxes-Local Recordation	2,842,444	2,100,000	3,300,000	57.1%
			1412080000	Taxes-Tobacco	4,481,456	4,500,000	4,500,000	0.0%
			1412090000	Taxes-Admission	836,853	940,000	860,000	-8.5%
			1412090100	Taxes-Pari Mutual Waging Pool	6,639	0	0	0.0%
			1412100000	Taxes-Sales Motel Rooms	4,143,589	4,000,000	4,300,000	7.5%
			1412100100	Taxes-Lodging Flat	0	0	0	0.0%
			1412100300	Taxes-Short Term Rental	693,834	485,000	618,000	27.4%
			1412110000	Taxes-Restaurant-Food	22,298,053	22,000,000	23,800,000	8.2%
		Other Local Taxes Total			124,129,277	122,924,102	129,974,902	5.7%
		Permit Fees	1413010000	Licenses-Animal	117,865	110,600	117,400	6.1%
			1413030200	Licenses-Bicycle	17	0	0	0.0%
			1413030500	Transfer Fees	5,536	6,400	5,800	-9.4%
			1413030600	Zoning Permits	101,724	78,500	93,800	19.5%
			1413030700	Zoning Inspection Fees	69,362	52,600	60,000	14.1%
			1413030800	Bldg Structure & Equip Permits	856,912	804,300	913,223	13.5%
			1413030801	Misc Building Permit Fees	640	900	700	-22.2%
			1413030900	Reinspection Fees	2,310	1,500	2,200	46.7%
			1413030901	Pool Inspection Fees	0	0	0	0.0%
			1413030902	Permit Late Fees	9,195	8,500	8,000	-5.9%
			1413030903	Civil Permits	15,940	18,300	12,700	-30.6%
			1413030904	Franchise Utility Permits	74,300	60,700	62,800	3.5%
			1413031100	Electric Inspection Fees	251,126	232,500	261,377	12.4%
			1413031101	Early Electrical Release Fee	34,660	25,500	32,500	27.5%
			1413031200	Rat Free Certification Fee	5,250	5,500	5,500	0.0%
			1413031300	Plumbing Inspection Fees	178,691	152,500	189,774	24.4%
			1413031400	Mechanical Permits	350,974	329,700	366,670	11.2%
			1413031500	Elevator Inspection Fees	21,920	20,100	11,140	-44.6%
			1413032000	Driveway Permits	23,040	18,100	22,200	22.7%
			1413032300	Temporary Certificate of Occup	4,775	3,900	4,600	17.9%
			1413032301	Temporary Release Fee	75	400	300	-25.0%
			1413032700	Solicitors Permits	5,569	4,000	5,300	32.5%
			1413032800	Stormwater Permits	111,000	0	0	0.0%
			1413033500	Precious Metals-Gems Permit	3,800	5,200	4,200	-19.2%
			1413033600	Gas Appliance Inspection Fee	64,070	55,500	63,300	14.1%
			1413033700	Dog Pound Fees	60,825	51,700	59,500	15.1%
			1413033701	Animal Service Fees	11,110	11,000	11,300	2.7%
			1413033800	Taxi Operations License	1,575	1,800	1,700	-5.6%
			1413033900	Rental Inspection-Housing Fees	16,210	19,200	15,700	-18.2%
			1413034000	Subdivision Review Fees	166,502	226,070	189,156	-16.3%
			1413034300	Fire Tank Fees	0	0	0	0.0%
			1413034500	Hunting and Fishing License	59	0	0	0.0%
		Permit Fees Total			2,565,030	2,304,970	2,520,840	9.4%
		Fines & Forfeitures	1414010100	Court Fines and Forfeitures	2,157,709	2,100,493	2,000,000	-4.8%
			1414010200	Parking Fines	106,018	97,000	95,000	-2.1%
			1414010300	Overweight Citation Fines	322,216	438,900	351,400	-19.9%
			1414010500	Red Light Photo Enforce Fine	0	0	0	0.0%
			1414010600	CBPA Fines	0	0	0	0.0%
		Fines & Forfeitures Total			2,585,943	2,636,393	2,446,400	-7.2%
		Interest & Rent	1415010100	Interest-Bank Dep	549,783	450,000	528,300	17.4%
			1415010218	LGIP Seized Fund - Interest	0	0	0	0.0%
			1415010284	Interest-Trustee Oak Grove	0	0	0	0.0%
			1415010301	Interest-Drug Enforc Federal	0	0	0	0.0%

APPENDIX D: REVENUE BUDGET DETAIL (CITY)

Fund	FundName	Category	Account	Description	Actual 2015	Budget 2016	Estimated 2017	Change From Prior Year
100	General Fund	Interest & Rent	1415010302	Interest-Trg Acad Fees	0	0	0	0.0%
			1415010500	Net Inc/(Decr) in FV of Invest	280,541	0	0	0.0%
			1415010900	Interest-Customer Payments	1,144	0	1,220	100.0%
			1415020100	Rent-General Property	0	0	0	0.0%
			1415020201	Rent- P&R Concessions	5,535	11,000	7,600	-30.9%
			1415020203	Rent-Athletic Fields	29,222	31,000	78,650	153.7%
			1415020204	Rent-Ches City Park	33,865	40,000	37,400	-6.5%
			1415020205	Rent-Park Shelters	5,785	33,000	17,000	-48.5%
			1415020206	Rent-NWRP Fees	15,207	14,000	15,300	9.3%
			1415020207	Rent-NWRP Home	0	0	0	0.0%
			1415020208	Rent-Other Recreational	32,253	30,000	35,000	16.7%
			1415020209	Rent-Campsites	63,850	65,000	65,000	0.0%
			1415020210	Rent-Cabins	11,373	9,000	10,000	11.1%
			1415020211	Rent-Park Land	10,098	9,600	10,000	4.2%
			1415020212	Rent-Park-Buildings	0	5,000	100	-98.0%
			1415020280	Rent-Community Centers	114,129	150,000	160,000	6.7%
			1415020502	Rent-Health Dept Battlefield	113,400	113,400	113,400	0.0%
			1415020503	Rent-Clinics Liberty	24,228	24,228	24,200	-0.1%
			1415020505	Rent-Library	14,962	14,700	14,700	0.0%
			1415020506	Rent-Civic Facilities	26,619	24,000	27,000	12.5%
			1415020507	Rent-Acquired Property PW	10,055	6,000	6,000	0.0%
			1415020900	Rent-Showmobile	2,900	4,000	3,000	-25.0%
			1415020999	Rent-Other	32,035	32,000	32,600	1.9%
			1415021000	Parking Fees	5,788	6,000	5,600	-6.7%
			1415022000	Vending Machine Commissions	51,200	51,000	51,000	0.0%
			1415025010	Clearing Fixed Asset Dispos	0	0	0	0.0%
		Interest & Rent Total			1,433,972	1,122,928	1,243,070	10.7%
		Charges for Services	1416010200	Excess Fees	149,251	120,000	157,500	31.3%
			1416010300	Sheriff-Process Service Fees	22,861	22,861	22,861	0.0%
			1416010350	Supervision & Intervention Fee	0	0	0	0.0%
			1416010400	Law Library Fees	83,655	87,000	86,700	-0.3%
			1416010500	DNA Testing Fee	3,367	2,600	3,200	23.1%
			1416010700	Court Fees-Municipal	51,592	55,100	53,300	-3.3%
			1416010800	Court Fees-Miscellaneous	89,001	89,900	93,100	3.6%
			1416010900	Special Court Costs	74,050	78,000	75,500	-3.2%
			1416011000	Accident Report Fees	47,674	48,600	48,600	0.0%
			1416011010	Del Red Light Admin Fees	2,769	0	0	0.0%
			1416012000	Escheated Funds	0	0	0	0.0%
			1416013000	Sale of Svc-Planning	4,342	3,200	4,100	28.1%
			1416013001	Sale of Svc-Planning Advertisi	0	0	0	0.0%
			1416015000	Sale of Svc-Assessor	6,035	5,900	6,000	1.7%
			1416016000	Sale of Svc-Public Info	83	200	100	-50.0%
			1416017000	Sale of Svc-Sponsorship	0	0	0	0.0%
			1416018000	Sale of Svc-Comm of Rev	0	0	0	0.0%
			1416018100	DMV Select Svc Fees-CommRev	60,123	50,000	60,600	21.2%
			1416019000	Sale of Svc-CIB Spt EFMS	0	0	0	0.0%
			1416020100	Commonwealth's Attorney Fees	25,395	24,800	25,500	2.8%
			1416030200	Police Escort Fee	23,036	24,000	23,400	-2.5%
			1416030300	Police-Abandoned Vehicle Fee	90	0	0	0.0%
			1416030400	Sale of Svc-Police	128,916	115,000	127,600	11.0%
			1416030500	DUI Expense Reimbursement	39,909	40,250	40,400	0.4%
			1416040100	Fire Report Fees	871	700	900	28.6%
			1416040110	EMS PPCR Report Fees	0	0	0	0.0%
			1416040200	EMS Fees	5,049,340	6,165,500	7,300,000	18.4%
			1416040300	Fire Inspection Fees	33,072	35,000	34,200	-2.3%
			1416050100	Sheriff-Weekend Jail Time Fee	26,840	35,700	36,700	2.8%
			1416050110	Sheriff-Saturday Weekend Fee	28,684	0	36,700	100.0%
			1416050120	Sheriff-ProcessFeeWorkRelease	52,716	0	0	0.0%
				Sheriff-ProcessFeeWorkRelease	0	0	26,650	100.0%
			1416050200	Inmate Processing Fee	30,336	31,200	31,100	-0.3%
			1416050400	Sale of Svc Fed Inmates	0	0	0	0.0%
			1416050401	Sale of Svc Fed Inm-TranspGrd	0	0	0	0.0%
			1416050402	Sale of Svc Fed Inm Medical	0	0	0	0.0%
			1416050403	Sale of Svc Fed Inm-PrisDays	114,816	379,600	114,800	-69.8%
			1416050404	Sale of Svc Fed Inm Jail	0	0	0	0.0%
			1416050405	Sale of Svc Phone System Jail	0	0	0	0.0%
			1416050499	Sale of Svc Fed Inm Other	0	0	0	0.0%
			1416050600	Jail Inmate Monitors	92,880	78,110	88,700	13.6%
			1416050700	Sheriff - Jail Phone System	425,909	395,930	500,000	26.3%
			1416050800	Sheriff-Jail Fee	233,836	265,300	246,400	-7.1%
			1416051100	Sheriff Security Service	0	0	0	0.0%
			1416051300	Court Security Fee	392,450	394,300	399,400	1.3%
			1416051600	NonConsecutive Jail Time fee	167	200	200	0.0%
			1416051700	Local Training Academy Fee	0	0	0	0.0%
			1416051800	Inmate Medical Fees	13,697	12,500	13,600	8.8%
			1416070100	Operation Street Lights	0	0	0	0.0%
			1416070200	Installation Street Lights	0	0	0	0.0%
			1416070500	Subdivision Inspection Fees	607,347	558,700	229,400	-58.9%
			1416070601	Sale of Svc - Develop&Permits	0	0	0	0.0%
			1416070700	Eng/Adm/Inspecc	24,200	63,200	20,000	-68.4%

APPENDIX D: REVENUE BUDGET DETAIL (CITY)

Fund	FundName	Category	Account	Description	Actual 2015	Budget 2016	Estimated 2017	Change From Prior Year
100	General Fund	Charges for Services	1416070701	Eng/Adm/Inspe Fin Mgmt	180	0	150	100.0%
			1416070901	Sale of Svc-Public Works	354,296	275,600	256,000	-7.1%
			1416080210	Waste Recycling Rev Serv Chrg	1,906	0	0	0.0%
			1416080806	Pro Rata Contributions	0	0	0	0.0%
			1416080807	Local Developers Contribution	0	0	0	0.0%
			1416120100	Recreation-Franchise Fees	120,995	140,000	110,000	-21.4%
			1416120200	Recreation-Vending Mach Comm	0	0	0	0.0%
			1416120400	Recreation-Fees	621,161	702,500	632,700	-9.9%
			1416120800	Recreation-ID Cards	100,808	107,500	126,000	17.2%
			1416120900	Dog Park Fees	5,138	5,000	5,000	0.0%
			1416130100	Membership Dues	0	0	0	0.0%
			1416130200	Gift Shop Sales	0	0	0	0.0%
			1416130300	Art Sales Commissions	0	0	0	0.0%
			1416130400	Art Class Fee	0	0	0	0.0%
			1416140100	Library Fees & Fines	192,869	180,750	197,400	9.2%
			1416140101	Library Delinquent Fees/Fines	36,001	20,700	31,000	49.8%
			1416140102	Library Delinq Replacem Fees	57,912	44,310	52,100	17.6%
			1416140103	Library - Inter Lib Loan Posta	723	550	700	27.3%
			1416140200	Library Lost Book Fees	20,320	14,900	19,600	31.5%
			1416140400	Library Non-Res Card Fees	5,143	5,800	5,400	-6.9%
			1416140500	Library Copy Charges	0	0	0	0.0%
			1416150200	Sale of Publications	0	0	0	0.0%
			1416150400	Zoning Plan Review Fees	21,852	19,100	20,800	8.9%
			1416150401	Zoning Certifications	6,550	5,500	6,600	20.0%
			1416150500	Lot Processing Fee	103,600	116,200	95,200	-18.1%
			1416150700	Building Plan Review Fees	61,548	53,900	60,200	11.7%
			1416150800	Technology Fees - Inspections	71,860	67,100	72,400	7.9%
			1416150900	EGOV Subscription Revenue	31,354	30,800	31,200	1.3%
			1416151000	Verizon Franchise Fee-EG Chann	0	0	0	0.0%
			1416160100	Wetland Board Civil Fees	0	0	0	0.0%
			1416160400	Environment Site Assess Fees	45,585	39,700	39,700	0.0%
			1416190100	Wage Assignment Fees	5,771	6,100	5,800	-4.9%
			1416190200	Returned Check Fees	12,000	14,500	12,600	-13.1%
			1416190301	Cr Card Fees-Discover	0	0	0	0.0%
			1416190302	Cr Card Fees-Official Pay	0	0	0	0.0%
			1416190401	Admin Fee-Dup Receipts	39,886	33,200	38,200	15.1%
			1416190402	Admin Fee-Delq Tax Collect	863,858	643,200	822,100	27.8%
			1416190403	Admin Fee-Erroneous Assmt-Int	(46,590)	(15,600)	(38,800)	148.7%
			1416190405	Admin Fee-Legal	2,131	2,500	2,200	-12.0%
			1416190406	FOIA	6,101	4,750	0	-100.0%
			1416190407	Passport Application Fee	79,500	76,100	79,900	5.0%
			1416190408	DMV Hold Fees- Admin Fee	0	128,800	0	-100.0%
			1416190499	Admin Fee-Other	0	0	0	0.0%
			1416190500	Custodial Svcs Pks & Rec	102,140	100,000	101,600	1.6%
			1416190700	Penalties-Non-taxes	33,196	37,200	33,200	-10.8%
			1416190800	Legal Service Fees	27,253	12,100	23,500	94.2%
			1416192200	Telephone Commissions	0	0	0	0.0%
		Charges for Services Total			10,924,355	12,056,111	12,749,661	5.8%
		Charges for Services (Internal)	1416051200	Sale of Svc Sheriff Workforce	0	0	0	0.0%
			1416051201	Sale of Svc Sheriff Mowing	0	0	0	0.0%
		Charges for Services (Internal) Total			0	0	0	0.0%
		Miscellaneous	1418010100	Payments in Lieu of Taxes	0	0	0	0.0%
			1418030300	Expenditure Refunds	27,122	4,000	4,000	0.0%
			1418990100	Primary Fees	1,425	0	0	0.0%
			1418990300	Donations-Local	0	5,000	0	-100.0%
			1418990500	Sale of Salvage and Surplus	10,671	4,000	4,000	0.0%
			1418990600	Sale of Real Property	3,600	0	0	0.0%
			1418990800	Sale of Equipment	0	0	0	0.0%
			1418990900	Sale of Supplies	0	0	0	0.0%
			1418991000	Sale of Svc Printing	0	0	0	0.0%
			1418991100	Miscellaneous Local Revenues	6,307	0	0	0.0%
			1418991107	Settlement - City Attorney	0	0	0	0.0%
			1418991108	EnergyConnect Revenue	5,841	8,000	7,600	-5.0%
			1418991109	EZPass Revenue at Cost	45,635	25,040	25,000	-0.2%
			1418991110	EZPass Commission	5,395	2,160	2,200	1.9%
			1418991200	School Proffers	0	0	0	0.0%
			1418991203	School Proffers-Indian Rvr	0	0	0	0.0%
			1418991204	School Proffers-Deep Cr/HugoOw	0	0	0	0.0%
			1418991205	School Proffers-Great Bridge	0	0	0	0.0%
			1418991206	School Proffers-Greenbrier	0	0	0	0.0%
			1418991207	School Proffers-Hickory	0	0	0	0.0%
			1418991208	School Proffers-WesternBranch	0	0	0	0.0%
			1418991301	Other Proffers-Road/Transport	0	0	0	0.0%
			1418991302	Other Proffers-Fire/PublicSafe	0	0	0	0.0%
			1418991303	Other Proffers-Libraries	0	0	0	0.0%
			1418991400	Sale of Refuse Container PbWks	12,545	10,900	12,000	10.1%
			1418991401	Sale of Recycling Bins PbWks	3,445	3,500	4,000	14.3%
			1418991500	Claims Reimb Public Works	13,619	10,800	15,000	38.9%
			1418991900	Sale of Svc	0	0	0	0.0%

APPENDIX D: REVENUE BUDGET DETAIL (CITY)

Fund	FundName	Category	Account	Description	Actual 2015	Budget 2016	Estimated 2017	Change From Prior Year
100	General Fund	Miscellaneous	1418991920	Sale of Svc CIB Support	0	0	0	0.0%
			1418991923	Sale of Srv - CIB Support	0	0	0	0.0%
			1418991930	Sale of Svc Sponsorship	0	0	0	0.0%
			1418995002	Sale of Recreational Services	30	0	0	0.0%
			1418995003	Sale of Food	7,535	84,000	27,000	-67.9%
			1418995004	Sale of Beverages	8,796	8,000	14,000	75.0%
			1418996000	Sale of General Merchandise	9,583	9,000	23,000	155.6%
			1418997003	Sale of Recreation Merchandise	21,978	38,000	5,100	-86.6%
			1418998000	Special Event Revenue	36,118	33,600	35,000	4.2%
			1418998100	Stay and Play Revenue	331,797	335,000	340,000	1.5%
			1418998101	Before and After School Program	0	0	0	0.0%
			1418999000	Cash Short/Over	176	0	0	0.0%
		Miscellaneous Total			551,618	581,000	517,900	-10.9%
		Recoveries & Rebates						
			1419020103	Rec/Reb-Jail Costs	0	0	0	0.0%
			1419020400	Rec/Reb-Ins Claims Collected	165,095	0	0	0.0%
			1419020501	Rec/Reb-Health	0	0	0	0.0%
			1419020503	Rec/Reb-VA Dept of Taxation	79	100	100	0.0%
			1419020504	Rec/Reb-P/Y Expenditures	80,394	10,000	10,000	0.0%
			1419020505	Rec/Reb-Other	519,515	100,200	100,200	0.0%
			1419020506	Rec/Reb-Salaries	0	0	0	0.0%
			1419020508	Rec/Reb-Parks	2,237	0	0	0.0%
			1419020509	Rec/Reb-Animal Control	10	0	0	0.0%
			1419020510	Rec/Reb-IRS	0	0	0	0.0%
			1419020511	Rec/Reb-Jury	3,437	0	0	0.0%
			1419020512	Rec/Reb-City Invoices	0	0	0	0.0%
			1419020517	Rec/Reb-Travel Settlement	0	0	0	0.0%
			1419020520	Rec/Reb - Advertising Legal Sale	21,626	0	0	0.0%
			1419030000	Recoveries - Indirect Cost Loc	0	0	0	0.0%
		Recoveries & Rebates Total			792,393	110,300	110,300	0.0%
		State Non-categorical Aid						
			1422010100	ABC Profits	0	0	0	0.0%
			1422010200	Wine Taxes	0	0	0	0.0%
			1422010300	Rolling Stock Taxes	180,892	184,000	184,300	0.2%
			1422010400	Taxes-Sales Mobile Homes	34,253	42,500	34,700	-18.4%
			1422010500	Grantors Tax	706,014	640,000	701,700	9.6%
			1422010600	Indirect Costs	408,087	370,000	389,800	5.4%
			1422010801	Drug Enforcement-State	0	0	0	0.0%
			1422010802	Drug Enforcement-CW ATN	0	0	0	0.0%
			1422010901	Taxes-Curr PPTRA	28,590,001	28,590,001	28,590,000	0.0%
			1422010902	Taxes-Delinq PPTRA	0	0	0	0.0%
			1422011000	Taxes-Auto Daily Rental	970,909	855,000	958,500	12.1%
			1422012001	Contra Rev -Local Aid to State	(816,565)	0	0	0.0%
			1422019900	Public Saftey - Police State	0	0	0	0.0%
		State Non-categorical Aid Total			30,073,590	30,681,501	30,859,000	0.6%
		State Shared Expenses						
			1423010000	Commonwealth Attorney	1,842,312	1,893,421	1,893,400	0.0%
			1423020000	Sheriff	10,168,670	9,455,906	9,455,900	0.0%
			1423020001	Sheriff-SSI Incentive Pay	0	0	0	0.0%
			1423030000	Commissioner of the Revenue	351,222	351,476	351,500	0.0%
			1423040000	Treasurer	372,064	372,341	372,300	0.0%
			1423050000	Medical Examiners Fees	0	0	0	0.0%
			1423060001	General Registrar	75,102	76,829	76,800	0.0%
			1423070000	Circuit Court Clerk	1,114,463	1,180,934	1,180,900	0.0%
			1423071000	Circuit Court Clerk Tech Trust	0	122,462	0	-100.0%
			1423080000	Agriculture	83,188	75,348	84,270	11.8%
		State Shared Expenses Total			14,007,021	13,528,717	13,415,070	-0.8%
		State Categorical Aid-Other						
			1424010300	Public Safety-PoliceStateHB599	6,299,896	6,299,897	6,502,735	3.2%
			1424019800	Public Safety-Fire State Grant	0	0	0	0.0%
			1424019900	Public Safety-Police State	0	0	0	0.0%
			1424020200	Jail Prisoner Costs (LIDS)	2,268,409	2,012,445	2,012,400	0.0%
			1424030100	Street Construction & Maint	32,066,139	33,284,580	33,371,570	0.3%
			1424042200	State Contribution - Health	0	0	0	0.0%
			1424042400	SPPRJ Home Health	0	0	0	0.0%
			1424080200	Library Funds	180,011	175,163	185,144	5.7%
			1424089900	Library-Other State Grn	0	0	0	0.0%
			1424106400	State Recordation Taxes	983,112	1,000,000	1,000,000	0.0%
			1424110100	Jail Project Reimbursement	0	0	0	0.0%
			1424110200	Reimb for Emerg Exp-St	97,000	0	0	0.0%
			1424119900	Gen Govt-Other State Grants	0	0	0	0.0%
			1424999900	State Grants	0	0	0	0.0%
		State Categorical Aid-Other Total			41,894,568	42,772,085	43,071,849	0.7%
		Federal Government Aid						
			1430210999	Federal - ARRA Econ Stimulus	0	0	0	0.0%
			1432030000	Drug Enforcement-Fed OT Reimb	44,510	0	0	0.0%
			1433010800	Drug Enforcement-Fed	0	0	0	0.0%
			1433010990	Pymt in Lieu of Tax(Fores Svc)	25,246	6,080	6,100	0.3%
			1433020400	Sheriff-SSI Incentive Pay	400	9,000	0	-100.0%
			1433069900	Refuge Sharing Act	66,131	29,100	29,100	0.0%
			1433089900	Public Welfare-Other Fed Grant	0	0	0	0.0%

APPENDIX D: REVENUE BUDGET DETAIL (CITY)

Fund	FundName	Category	Account	Description	Actual 2015	Budget 2016	Estimated 2017	Change From Prior Year	
100	General Fund	Federal Government Aid	1433110200	Reimb for Emerg Exp-Fed	896,991	0	0	0.0%	
			1433110300	Crim Alien Asst Program	15,978	20,000	20,000	0.0%	
			1433119900	Gen Govt-Other Fed Grants	0	0	0	0.0%	
			1433999900	Federal Grants	0	0	0	0.0%	
				Federal Government Aid Total			1,049,256	64,180	55,200
	General Fund Total			523,891,049	526,095,903	543,680,988	3.3%		
201	VA Public Assistance Fund	Interest & Rent	1415010100	Interest-Bank Dep	7,749	0	0	0.0%	
			1415025010	Clearing Fixed Asset Dispos	0	0	0	0.0%	
			Interest & Rent Total			7,749	0	0	0.0%
		Charges for Services	1416110300	Sale of Svc-Interagency	0	0	56,393	100.0%	
			1416190499	Admin Fee-Other	465	1,200	600	-50.0%	
			Charges for Services Total			465	1,200	56,993	4649.4%
		Miscellaneous	1418990307	Comm Dev-Private Grants	0	0	0	0.0%	
			1418991100	Miscellaneous Local Revenues	0	0	0	0.0%	
			Miscellaneous Total			0	0	0	0.0%
		Recoveries & Rebates	1419020301	Rec/Reb-PA Grants	0	0	0	0.0%	
			1419020302	Rec/Reb - TANF	5,799	8,000	6,000	-25.0%	
			1419020303	Rec/Reb-Child Care Pymt	2,468	0	0	0.0%	
			1419020400	Rec/Reb-Ins Claims Collected	0	0	0	0.0%	
			1419020505	Rec/Reb-Other	3,836	2,000	3,500	75.0%	
			1419020511	Rec/Reb-Jury	150	0	0	0.0%	
	Recoveries & Rebates Total			12,254	10,000	9,500	-5.0%		
State Categorical Aid-Other	1424060200	Public Assistance-VA	4,240,812	5,315,604	5,592,383	5.2%			
	1424069900	Public Welfare-Other St Grant	0	0	0	0.0%			
	1424119900	Gen Govt-Other State Grants	0	0	0	0.0%			
	1424999900	State Grants	0	0	0	0.0%			
	State Categorical Aid-Other Total			4,240,812	5,315,604	5,592,383	5.2%		
Federal Government Aid	1430210999	Federal - ARRA Econ Stimulus	0	0	0	0.0%			
	1433059900	Public Welfare-Other Fed Grn	9,046,240	8,148,506	8,230,793	1.0%			
	1433089900	Public Welfare-Other Fed Grant	0	0	0	0.0%			
	1433119900	Gen Govt-Other Fed Grants	0	0	0	0.0%			
	1433999900	Federal Grants	0	0	0	0.0%			
	Federal Government Aid Total			9,046,240	8,148,506	8,230,793	1.0%		
	VA Public Assistance Fund Total			13,307,520	13,475,310	13,889,669	3.1%		
202	Community Corrections	State Categorical Aid-Other	1424119900	Gen Govt-Other State Grants	0	0	0	0.0%	
				State Categorical Aid-Other Total			0	0	0
	Community Corrections Total			0	0	0	0.0%		
203	Interagency Consortium	Interest & Rent	1415010100	Interest-Bank Dep	3,447	0	0	0.0%	
				Interest & Rent Total			3,447	0	0
		Charges for Services	1416110400	Parent Co-Pay	0	0	0	0.0%	
				Charges for Services Total			0	0	0
		Miscellaneous	1418991100	Miscellaneous Local Revenues	0	0	0	0.0%	
				Miscellaneous Total			0	0	0
		Recoveries & Rebates	1419020505	Rec/Reb-Other	44,836	0	0	0.0%	
			1419020511	Rec/Reb-Jury	0	0	0	0.0%	
			Recoveries & Rebates Total			44,836	0	0	0.0%
		State Categorical Aid-Other	1424060200	Public Assistance-VA	0	53,398	0	-100.0%	
			1424065000	Pool Revenue-VA	1,902,335	1,821,004	1,970,709	8.2%	
			1424069900	Public Welfare-Other St Grant	31,423	31,423	31,423	0.0%	
	State Categorical Aid-Other Total			1,933,758	1,905,825	2,002,132	5.1%		
Federal Government Aid	1433059900	Public Welfare-Other Fed Grn	0	106,133	0	-100.0%			
		Federal Government Aid Total		0	106,133	0	-100.0%		
	Interagency Consortium Total			1,982,041	2,011,958	2,002,132	-0.5%		
204	Fee Supported Activities	Permit Fees	1413034200	Fire Permit Fees	77,450	72,000	75,100	4.3%	
			1413034250	Fire Bulk Storage Fees	60,325	97,000	90,000	-7.2%	
			Permit Fees Total			137,775	169,000	165,100	-2.3%
		Fines & Forfeitures	1414010400	Fire Violation Fines	0	0	0	0.0%	
			1414010500	Red Light Photo Enforce Fine	246,222	175,000	264,000	50.9%	
			1414010700	Red Flex Retainage	21,000	0	36,000	100.0%	
	Fines & Forfeitures Total			267,222	175,000	300,000	71.4%		

APPENDIX D: REVENUE BUDGET DETAIL (CITY)

Fund	FundName	Category	Account	Description	Actual 2015	Budget 2016	Estimated 2017	Change From Prior Year		
204	Fee Supported Activities	Interest & Rent	1415010100	Interest-Bank Dep	3,381	0	0	0.0%		
		Interest & Rent Total			3,381	0	0	0.0%		
		Charges for Services	1416040300	Fire Inspection Fees	148,450	169,800	150,000	-11.7%		
			1416080300	Weed Cutting Charges	255,871	215,200	215,200	0.0%		
		Charges for Services Total			404,321	385,000	365,200	-5.1%		
		Recoveries & Rebates	1419020516	Rec/Reb-Fire HEAT	9,432	5,000	6,000	20.0%		
		Recoveries & Rebates Total			9,432	5,000	6,000	20.0%		
		Fee Supported Activities Total			822,131	734,000	836,300	13.9%		
		205	Integrated Behavioral Health Care	Interest & Rent	1415010100	Interest-Bank Dep	17,742	0	0	0.0%
					1415025010	Clearing Fixed Asset Dispos	0	0	0	0.0%
Interest & Rent Total					17,742	0	0	0.0%		
Charges for Services	1416100200			MH Fees	2,883,193	2,432,627	3,614,270	48.6%		
	1416100300			Intellectual Disability Fees	2,996,652	4,156,312	4,399,810	5.9%		
	1416100400			MR-Medicaid Waiver	0	0	0	0.0%		
	1416100500			SA Substance Abuse Fees	156,382	56,500	77,100	36.5%		
	1416102200			CSB Client Fees	0	0	0	0.0%		
	1416120200			Recreation-Vending Mach Comm	0	0	0	0.0%		
Charges for Services Total					6,036,227	6,645,439	8,091,180	21.8%		
Miscellaneous	1418991100			Miscellaneous Local Revenues	0	0	0	0.0%		
	1418991900			Sale of Svc	0	0	0	0.0%		
	1418995003			Sale of Food	11,801	21,600	11,600	-46.3%		
	1418995004			Sale of Beverages	49	0	0	0.0%		
Miscellaneous Total					11,850	21,600	11,600	-46.3%		
Recoveries & Rebates	1419020503			Rec/Reb-VA Dept of Taxation	0	0	0	0.0%		
	1419020505			Rec/Reb-Other	12,970	0	0	0.0%		
	1419020511			Rec/Reb-Jury	150	0	0	0.0%		
	1419020517			Rec/Reb-Travel Settlement	0	0	0	0.0%		
Recoveries & Rebates Total					13,120	0	0	0.0%		
State Categorical Aid-Other	1424050100			Mental Health Svcs-VA	6,175,285	5,959,774	6,218,870	4.3%		
	1424050200			Intellectual Disabilit Svcs-VA	760,592	758,092	838,214	10.6%		
	1424050300			Substance Abuse Svcs-VA	892,655	895,655	892,655	-0.3%		
	1424119900			Gen Govt-Other State Grants	0	0	0	0.0%		
State Categorical Aid-Other Total					7,828,532	7,613,521	7,949,739	4.4%		
Federal Government Aid	1433045000			Mental Health Svcs-Fed	134,821	134,821	134,710	-0.1%		
	1433046000			Substance Abuse Svcs-Fed	722,039	714,539	714,539	0.0%		
	1433055000			Part C Infant-Fed	222,765	222,765	265,971	19.4%		
Federal Government Aid Total					1,079,625	1,072,125	1,115,220	4.0%		
Integrated Behavioral Health Care Total					14,987,097	15,352,685	17,167,739	11.8%		
206	Conference Center	Other Local Taxes	1412100000	Taxes-Sales Motel Rooms	591,049	565,000	625,200	10.7%		
			1412100100	Taxes-Lodging Flat	820,536	850,000	870,500	2.4%		
			1412110000	Taxes-Restaurant-Food	2,225,059	2,200,000	2,395,500	8.9%		
		Other Local Taxes Total			3,636,643	3,615,000	3,891,200	7.6%		
		Interest & Rent	1415010100	Interest-Bank Dep	8,333	0	0	0.0%		
			1415020300	Rent-Conference Center	183,503	235,719	261,600	11.0%		
		Interest & Rent Total			191,836	235,719	261,600	11.0%		
		Charges for Services	1416010600	Sale of Svc-Conference Center	110,512	59,184	125,000	111.2%		
			1416130500	Convention and Tourism	0	0	0	0.0%		
		Charges for Services Total			110,512	59,184	125,000	111.2%		
		Miscellaneous	1418990500	Sale of Salvage and Surplus	0	0	0	0.0%		
			1418991100	Miscellaneous Local Revenues	0	0	0	0.0%		
			1418991900	Sale of Svc	0	0	0	0.0%		
			1418995000	Conf Center Service Fees	201,575	185,530	239,600	29.1%		
			1418995001	Admission Fees	26,827	65,000	65,000	0.0%		
			1418995003	Sale of Food	829,611	927,651	1,110,100	19.7%		
			1418995004	Sale of Beverages	86,669	165,962	87,900	-47.0%		
			1418999000	Cash Short/Over	(50)	0	0	0.0%		
		Miscellaneous Total			1,144,633	1,344,143	1,502,600	11.8%		
		Recoveries & Rebates	1419020503	Rec/Reb-VA Dept of Taxation	0	0	0	0.0%		
			1419020505	Rec/Reb-Other	26,798	7,995	23,985	200.0%		
			1419020511	Rec/Reb-Jury	0	0	0	0.0%		
			1419020519	Rec/Reb-Dealers Discount	319	500	(32,450)	-6590.0%		
		Recoveries & Rebates Total			27,117	8,495	(8,465)	-199.6%		
		Conference Center Total			5,110,742	5,262,541	5,771,935	9.7%		
		207	E-911 Operations	Other Local Taxes	1412020330	Taxes-Communications Sales Tax	4,947,998	4,947,998	4,947,998	0.0%

APPENDIX D: REVENUE BUDGET DETAIL (CITY)

Fund	FundName	Category	Account	Description	Actual 2015	Budget 2016	Estimated 2017	Change From Prior Year		
207	E-911 Operations	Other Local Taxes	1412160000	Taxes-Consumer Telephone E-911	0	0	0	0.0%		
		Other Local Taxes Total			4,947,998	4,947,998	4,947,998	0.0%		
		Interest & Rent	1415010100	Interest-Bank Dep	7,364	0	0	0.0%		
			1415025010	Clearing Fixed Asset Dispos	1,448	0	0	0.0%		
		Interest & Rent Total			8,811	0	0	0.0%		
		Recoveries & Rebates	1419020505	Rec/Reb-Other	3,440	0	0	0.0%		
			1419020511	Rec/Reb-Jury	0	0	0	0.0%		
			1419020517	Rec/Reb-Travel Settlement	0	0	0	0.0%		
		Recoveries & Rebates Total			3,440	0	0	0.0%		
		State Categorical Aid-Other	1424010500	Wireless E-911 Service Board	1,395,704	1,373,571	1,325,000	-3.5%		
			1424010501	Contra Revenue - Wireless E911	0	0	0	0.0%		
			1424999900	State Grants	0	0	0	0.0%		
		State Categorical Aid-Other Total			1,395,704	1,373,571	1,325,000	-3.5%		
		E-911 Operations Total			6,355,953	6,321,569	6,272,998	-0.8%		
208	Chesapeake Juvenile Services	Interest & Rent	1415010100	Interest-Bank Dep	4,532	0	0	0.0%		
		Interest & Rent Total			4,532	0	0	0.0%		
		Charges for Services	1416192200	Telephone Commissions	8,392	6,961	8,100	16.4%		
		Charges for Services Total			8,392	6,961	8,100	16.4%		
		Recoveries & Rebates	1419020101	Rec/Reb-Jt Cost-Juv Home	1,556,000	1,482,000	1,528,100	3.1%		
			1419020505	Rec/Reb-Other	335	0	0	0.0%		
			1419020511	Rec/Reb-Jury	30	0	0	0.0%		
			1419020517	Rec/Reb-Travel Settlement	0	0	0	0.0%		
		Recoveries & Rebates Total			1,556,365	1,482,000	1,528,100	3.1%		
		State Categorical Aid-Other	1424010200	Juvenile Detention Home	2,962,312	2,805,072	3,053,919	8.9%		
		State Categorical Aid-Other Total			2,962,312	2,805,072	3,053,919	8.9%		
		Chesapeake Juvenile Services Total			4,531,601	4,294,033	4,590,119	6.9%		
		209	Tax Incr Financing-Greenbrier	Property Taxes	1411010100	Taxes-Curr Real Prop	5,274,315	5,491,600	6,172,600	12.4%
				Property Taxes Total			5,274,315	5,491,600	6,172,600	12.4%
Interest & Rent	1415010100			Interest-Bank Dep	43,051	0	0	0.0%		
Interest & Rent Total					43,051	0	0	0.0%		
Tax Incr Financing-Greenbrier Total					5,317,365	5,491,600	6,172,600	12.4%		
210	Open Space & Ag Preservation	Property Taxes	1411010100	Taxes-Curr Real Prop	271,284	271,284	271,284	0.0%		
		Property Taxes Total			271,284	271,284	271,284	0.0%		
		Open Space & Ag Preservation Total			271,284	271,284	271,284	0.0%		
212	Tax Incr Financing-SoNorfolk	Property Taxes	1411010100	Taxes-Curr Real Prop	3,794,570	3,957,700	4,323,000	9.2%		
		Property Taxes Total			3,794,570	3,957,700	4,323,000	9.2%		
		Interest & Rent	1415010100	Interest-Bank Dep	19,197	0	0	0.0%		
		Interest & Rent Total			19,197	0	0	0.0%		
		Tax Incr Financing-SoNorfolk Total			3,813,767	3,957,700	4,323,000	9.2%		
401	Debt Service Fund	Interest & Rent	1415010100	Interest-Bank Dep	85,111	0	0	0.0%		
			1415010202	SNAP 06/07 87 PIB Interest	0	0	0	0.0%		
			1415010203	SNAP 04/05 88PIB Interest	0	0	0	0.0%		
			1415010204	SNAP 00/01 89 PIB Interest	0	0	0	0.0%		
			1415010205	SNAP 12/13 90 PIB Interest	0	0	0	0.0%		
			1415010206	SNAP 15/20/21 92 PIB Interest	0	0	0	0.0%		
			1415010207	SNAP 15-22/23 93 PIB Interest	0	0	0	0.0%		
			1415010208	SNAP 15-24/25 94 PIB Interest	0	0	0	0.0%		
			1415010209	SNAP 15-28/29 95 PIB Interest	0	0	0	0.0%		
			1415010210	SNAP 15-31 95 VPSA Interest	0	0	0	0.0%		
			1415010211	SNAP 15-37 96 PIB Interest	0	0	0	0.0%		
			1415010212	SNAP 38/39/99 96A VPSA Int	0	0	0	0.0%		
			1415010213	SNAP 15-48/49 97 VPSA Interest	0	0	0	0.0%		
			1415010214	SNAP 15-52/53 98 PIB Interest	0	0	0	0.0%		
			1415010215	SNAP 15-54/55 98 VPSA Interest	0	0	0	0.0%		
			1415010216	SNAP 15-57 99 VPSA Interest	0	0	0	0.0%		
			1415010217	SNAP 15-58/59 00 VPSA Interest	0	0	0	0.0%		
			1415010218	LGIP Seized Fund - Interest	0	0	0	0.0%		
			1415010220	SNAP 15-60/61 01A VPSA Int	0	0	0	0.0%		
			1415010221	SNAP 15-63 01B VPSA Interest	0	0	0	0.0%		
			1415010224	SNAP 15-64/65 01 PIB Interest	0	0	0	0.0%		
			1415010225	SNAP 15-66/67 02A VPSA Int	0	0	0	0.0%		
			1415010226	SNAP 15-68/69 02B VPSA Int	0	0	0	0.0%		
	1415010227	SNAP 15-70/71 03A VPSA Int	0	0	0	0.0%				

APPENDIX D: REVENUE BUDGET DETAIL (CITY)

Fund	FundName	Category	Account	Description	Actual 2015	Budget 2016	Estimated 2017	Change From Prior Year		
401	Debt Service Fund	Interest & Rent	1415010228	SNAP 15-72/73 03B Public Util	0	0	0	0.0%		
			1415010229	SNAP 15-74/75 03A GO Interest	0	0	0	0.0%		
			1415010230	Interest-SNAP 05 GO	0	0	0	0.0%		
			1415010231	SNAP 15-19 90 WS Bonds Int	0	0	0	0.0%		
			1415010232	SNAP 15-80/81 05 VPSA Interest	36	0	0	0.0%		
			1415010233	SNAP 15-33 95 W&S GOPIB Int	0	0	0	0.0%		
			1415010235	SNAP 15-83 05B VPSA Interest	13	0	0	0.0%		
			1415010237	SNAP 15-84/85 06A VPSA Interes	27	0	0	0.0%		
			1415010238	SNAP 15-86/87 06A PIB INTEREST	0	0	0	0.0%		
			1415010239	SNAP 15-88/89 06B VPSA Interes	0	0	0	0.0%		
			1415010240	SNAP 15-100/101 07A VPSA Inter	43	0	0	0.0%		
			1415010241	SNAP 15-102/103 07B VPSA Inter	0	0	0	0.0%		
			1415010242	SNAP 15-104 GO PIB 2008A	2,918	0	0	0.0%		
			1415010243	SNAP 15-106 GO TIF 2008B Inter	5,654	0	0	0.0%		
			1415010244	SNAP 15-108/109 09A VPSA Inter	0	0	0	0.0%		
			1415010245	SNAP 15-118/119 10A VPSA Inter	0	0	0	0.0%		
			1415010246	SNAP 15-120/121 GO PIBA-1 Inte	0	0	0	0.0%		
			1415010247	SNAP 15-122/123GOPIB GBB-1 Int	0	0	0	0.0%		
			1415010248	SNAP 15-124/125GOPIB SNC-1 Int	0	0	0	0.0%		
			1415010249	SNAP 15-126/127GOPIBA-2IntBABS	19,073	0	0	0.0%		
			1415010250	SNAP 15-128/129GOPIB GBB-2BABS	272	0	0	0.0%		
			1415010251	SNAP 15-130/131GOPIB SNC-2BABS	361	0	0	0.0%		
			1415010252	SNAP15-132/133GOPIB10COI IntBA	0	0	0	0.0%		
			1415010253	SNAP 15-134/135 11A VPSA Inter	0	0	0	0.0%		
			1415010254	SNAP 15-136/137 11BVPSaintQSCB	0	0	0	0.0%		
			1415010255	SNAP 15-168/169 13A VPSA Inter	225	0	0	0.0%		
			1415010256	SNAP 15-170/171 13B VPSA Inter	2,316	0	0	0.0%		
			1415010259	Interest-SNAP Other	(30,939)	0	0	0.0%		
			1415010285	Interest -Trustee-City Hall	0	0	0	0.0%		
			1415010500	Net Inc/(Decr) in FV of Invest	52,279	0	0	0.0%		
			1415020508	Rent-Human Services Bldg	54,889	54,889	54,889	0.0%		
				Interest & Rent Total			192,278	54,889	54,889	0.0%
				Charges for Services	1416010500	DNA Testing Fee	0	0	0	0.0%
				Charges for Services Total			0	0	0	0.0%
				Miscellaneous	1418991100	Miscellaneous Local Revenues	121,384	62,171	257,051	313.5%
				Miscellaneous Total			121,384	62,171	257,051	313.5%
				Recoveries & Rebates	1419020100	Rec/Reb-Jail State Prisoners	0	0	0	0.0%
					1419020505	Rec/Reb-Other	0	0	0	0.0%
				Recoveries & Rebates Total			0	0	0	0.0%
				State Categorical Aid-Other	1424110100	Jail Project Reimbursement	0	0	0	0.0%
					1424119900	Gen Govt-Other State Grants	0	0	0	0.0%
				State Categorical Aid-Other Total			0	0	0	0.0%
				Federal Government Aid	1430211999	Federal- ARRA BABond Int Reimb	644,359	644,359	647,834	0.5%
					1430212999	Federal - ARRA RZED Int Reimb	47,084	47,084	44,128	-6.3%
					1430213999	Federal - ARRA QSCB Int Reimb	196,988	196,988	198,050	0.5%
	Federal Government Aid Total			888,431	888,431	890,012	0.2%			
	Debt Service Fund Total			1,202,094	1,005,491	1,201,952	19.5%			
501	Public Utilities Operations Fund	Interest & Rent	1415025000	Gain on Disposal of Fixed Asse	0	0	0	0.0%		
			1415025010	Clearing Fixed Asset Dispos	1,300	0	0	0.0%		
			Interest & Rent Total			1,300	0	0	0.0%	
		Miscellaneous	1418990300	Donations-Local	0	0	0	0.0%		
			1418990500	Sale of Salvage and Surplus	2,250	0	0	0.0%		
			1418991100	Miscellaneous Local Revenues	0	0	0	0.0%		
			Miscellaneous Total			2,250	0	0	0.0%	
		Recoveries & Rebates	1419020400	Rec/Reb-Ins Claims Collected	0	0	0	0.0%		
			1419020505	Rec/Reb-Other	326	0	0	0.0%		
			1419020511	Rec/Reb-Jury	0	0	0	0.0%		
	Recoveries & Rebates Total			326	0	0	0.0%			
	Public Utilities Operations Fund Total			3,876	0	0	0.0%			
506	Public Utilities Debt Service Reserve	Interest & Rent	1415010100	Interest-Bank Dep	0	0	0	0.0%		
		Interest & Rent Total			0	0	0	0.0%		
	Public Utilities Debt Service Reserve Total			0	0	0	0.0%			
507	Public Utilities Capital Improvement	Interest & Rent	1415010100	Interest-Bank Dep	0	0	0	0.0%		
			1415010500	Net Inc/(Decr) in FV of Invest	0	0	0	0.0%		
			1415025000	Gain on Disposal of Fixed Asse	0	0	0	0.0%		
			1415025010	Clearing Fixed Asset Dispos	0	0	0	0.0%		
	Interest & Rent Total			0	0	0	0.0%			

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Fund	FundName	Category	Account	Description	Actual 2015	Budget 2016	Estimated 2017	Change From Prior Year
507	Public Utilities Capital Improvement							
		Charges for Services	1416010500	DNA Testing Fee	0	0	0	0.0%
		Charges for Services Total			0	0	0	0.0%
		Miscellaneous	1418990300	Donations-Local	0	0	0	0.0%
		Miscellaneous Total			0	0	0	0.0%
	Public Utilities Capital Improvement Total				0	0	0	0.0%
509	Public Utilities Revenue Bond Fund	Interest & Rent	1415010100	Interest-Bank Dep	0	0	0	0.0%
			1415010234	Interest- Fund 509 87 Rev DSR	0	0	0	0.0%
		Interest & Rent Total			0	0	0	0.0%
	Public Utilities Revenue Bond Fund Total				0	0	0	0.0%
510	Public Utilities Revenue Fund	Interest & Rent	1415010100	Interest-Bank Dep	319,205	361,822	300,000	-17.1%
			1415010500	Net Inc/(Decr) in FV of Invest	33,724	0	0	0.0%
			1415010900	Interest-Customer Payments	28,388	20,000	20,000	0.0%
			1415020509	Rent-Fire Hydrant	921,390	921,390	1,192,320	29.4%
			1415025010	Clearing Fixed Asset Dispos	612	0	0	0.0%
		Interest & Rent Total			1,303,319	1,303,212	1,512,320	16.0%
		Charges for Services	1416016000	Sale of Svc-Public Info	462	0	0	0.0%
			1416070700	Eng/Adm/Inspec	11,429	10,800	13,000	20.4%
			1416080600	Sewer Connect Fees	0	0	0	0.0%
			1416080601	Sewer Connect Fees	1,934,130	933,150	1,500,000	60.7%
			1416080602	Sewer Service Min Bill	7,792,914	0	0	0.0%
			1416080603	Sewer Service Charge Consumpti	17,163,356	0	0	0.0%
			1416080609	Pro Rata Sewer Conn Fee Reimb	(6,937)	0	0	0.0%
			1416080621	Cost Part Sewer Connection Fee	0	0	0	0.0%
			1416080622	Cost Part Sewer Assessment Fee	116,372	100,000	115,000	15.0%
			1416080700	Water Connection Fees	0	0	0	0.0%
			1416080701	Water Connection Fees	2,560,216	1,020,750	2,000,000	95.9%
			1416080702	Water Service Min Bill	16,077,320	0	0	0.0%
			1416080703	Water Service Charge Consumpti	20,095,392	0	0	0.0%
			1416080709	Pro Rata Water Conn Fee Reimb	(531)	0	0	0.0%
			1416080721	Cost Part Water Connection Fee	0	0	0	0.0%
			1416080722	Cost Part Water Assessment Fee	54,625	45,000	55,000	22.2%
			1416080801	Water Billings	604,590	37,700,000	40,919,100	8.5%
			1416080802	Reconnection Charges	80,265	30,000	50,000	66.7%
			1416080803	Laboratory Fees	4,280	1,600	2,500	56.3%
			1416080804	Account Entry Fees	86,840	75,000	80,000	6.7%
			1416080805	Sewer Service Charges	770,316	27,300,000	29,215,600	7.0%
			1416080806	Pro Rata Contributions	307,713	0	0	0.0%
			1416080808	Miscellaneous Water Revenue	11,695	10,500	10,500	0.0%
			1416080809	ProRata Payments to Developers	0	0	0	0.0%
			1416190700	Penalties-Non-taxes	426,450	200,000	350,000	75.0%
		Charges for Services Total			68,090,895	67,426,800	74,310,700	10.2%
		Miscellaneous	1418990500	Sale of Salvage and Surplus	64,911	5,000	6,500	30.0%
			1418991900	Sale of Svc	123,434	45,000	75,000	66.7%
		Miscellaneous Total			188,344	50,000	81,500	63.0%
		Recoveries & Rebates	1419020400	Rec/Reb-Ins Claims Collected	0	0	0	0.0%
			1419020505	Rec/Reb-Other	3,906	0	0	0.0%
			1419020511	Rec/Reb-Jury	0	0	0	0.0%
		Recoveries & Rebates Total			3,906	0	0	0.0%
		Federal Government Aid	1430211999	Federal- ARRA BABond Int Reimb	605,166	652,820	599,991	-8.1%
			1433110200	Reimb for Emerg Exp-Fed	0	0	0	0.0%
		Federal Government Aid Total			605,166	652,820	599,991	-8.1%
	Public Utilities Revenue Fund Total				70,191,630	69,432,832	76,504,511	10.2%
512	Public Utilities Subordinate Debt Fund	Interest & Rent	1415010100	Interest-Bank Dep	0	0	0	0.0%
		Interest & Rent Total			0	0	0	0.0%
		Recoveries & Rebates	1419020505	Rec/Reb-Other	0	0	0	0.0%
		Recoveries & Rebates Total			0	0	0	0.0%
	Public Utilities Subordinate Debt Fund Total				0	0	0	0.0%
520	Stormwater Mgmt - Ops	Permit Fees	1413032800	Stormwater Permits	303,534	100,000	216,100	116.1%
		Permit Fees Total			303,534	100,000	216,100	116.1%
		Interest & Rent	1415010100	Interest-Bank Dep	172,023	0	100,000	100.0%
			1415010500	Net Inc/(Decr) in FV of Invest	22,666	0	0	0.0%
		Interest & Rent Total			194,689	0	100,000	100.0%

APPENDIX D: REVENUE BUDGET DETAIL (CITY)

Fund	FundName	Category	Account	Description	Actual 2015	Budget 2016	Estimated 2017	Change From Prior Year
520	Stormwater Mgmt - Ops							
		Charges for Services	1416010500	DNA Testing Fee	0	0	0	0.0%
			1416070700	Eng/Adm/Inspe	0	0	0	0.0%
			1416070800	Stormwater Fees	0	0	0	0.0%
			1416070801	Stormwater Fees	15,303,176	15,450,000	15,769,900	2.1%
			1416070802	Stormwater Fees-Discounts	0	0	0	0.0%
			1416070901	Sale of Svc-Public Works	9,996	80,700	10,000	-87.6%
			1416160300	Erosion/Sediment Ctrl Viol	0	0	0	0.0%
			1416190800	Legal Service Fees	0	0	0	0.0%
		Charges for Services Total			15,313,172	15,530,700	15,779,900	1.6%
		Miscellaneous	1418990300	Donations-Local	0	0	0	0.0%
			1418991100	Miscellaneous Local Revenues	0	0	0	0.0%
			1418991900	Sale of Svc	0	0	0	0.0%
		Miscellaneous Total			0	0	0	0.0%
		Recoveries & Rebates	1419020400	Rec/Reb-Ins Claims Collected	28,069	0	0	0.0%
			1419020505	Rec/Reb-Other	0	0	0	0.0%
			1419020511	Rec/Reb-Jury	68	0	0	0.0%
		Recoveries & Rebates Total			28,136	0	0	0.0%
		Federal Government Aid	1433029900	Public Works-Other Fed Grants	0	0	0	0.0%
		Federal Government Aid Total			0	0	0	0.0%
	Stormwater Mgmt - Ops Total				15,839,531	15,630,700	16,096,000	3.0%
525	CTS Operations	Interest & Rent	1415010100	Interest-Bank Dep	13,316	10,000	0	-100.0%
			1415010500	Net Inc/(Decr) in FV of Invest	0	0	0	0.0%
		Interest & Rent Total			13,316	10,000	0	-100.0%
		Charges for Services	1416070401	Tolls-Cash	4,497,055	5,241,001	4,539,100	-13.4%
			1416070402	Tolls-Discount Tickets	484,112	388,445	504,100	29.8%
			1416070403	Tolls-Electronic Collection	5,989,045	5,951,755	10,640,970	78.8%
			1416070404	Tolls-Elec Transaction Discoun	0	0	0	0.0%
			1416070405	Tolls-Unpaid Tolls	2,495	2,851	5,000	75.4%
			1416070406	Tolls-Violation Enforcement	51,297	21,444	55,000	156.5%
			1416070407	Tolls-License Plate	0	0	3,478,430	100.0%
			1416190499	Admin Fee-Other	27,930	9,428	30,000	218.2%
		Charges for Services Total			11,051,934	11,614,924	19,252,600	65.8%
		Miscellaneous	1418991100	Miscellaneous Local Revenues	0	0	0	0.0%
			1418999000	Cash Short/Over	0	0	0	0.0%
		Miscellaneous Total			0	0	0	0.0%
		Recoveries & Rebates	1419020505	Rec/Reb-Other	49,479	10,000	36,400	264.0%
			1419020511	Rec/Reb-Jury	0	0	0	0.0%
		Recoveries & Rebates Total			49,479	10,000	36,400	264.0%
	CTS Operations Total				11,114,729	11,634,924	19,289,000	65.8%
526	CTS - Renew/Repl	Interest & Rent	1415010100	Interest-Bank Dep	0	0	0	0.0%
		Interest & Rent Total			0	0	0	0.0%
		Recoveries & Rebates	1419020504	Rec/Reb-P/Y Expenditures	0	0	0	0.0%
		Recoveries & Rebates Total			0	0	0	0.0%
	CTS - Renew/Repl Total				0	0	0	0.0%
530	Jordan Bridge Fund	Interest & Rent	1415010100	Interest-Bank Dep	0	0	0	0.0%
			1415025010	Clearing Fixed Asset Dispos	0	0	0	0.0%
		Interest & Rent Total			0	0	0	0.0%
		Charges for Services	1416070401	Tolls-Cash	0	0	0	0.0%
			1416070402	Tolls-Discount Tickets	0	0	0	0.0%
		Charges for Services Total			0	0	0	0.0%
		Miscellaneous	1418990499	Donations- Local Government	0	0	0	0.0%
			1418991100	Miscellaneous Local Revenues	0	0	0	0.0%
			1418999000	Cash Short/Over	0	0	0	0.0%
		Miscellaneous Total			0	0	0	0.0%
		Recoveries & Rebates	1419020505	Rec/Reb-Other	0	0	0	0.0%
		Recoveries & Rebates Total			0	0	0	0.0%
	Jordan Bridge Fund Total				0	0	0	0.0%
601	City Garage	Interest & Rent	1415010100	Interest-Bank Dep	13,161	0	0	0.0%
			1415025000	Gain on Disposal of Fixed Asse	0	0	0	0.0%
			1415025010	Clearing Fixed Asset Dispos	348,786	0	0	0.0%
		Interest & Rent Total			361,947	0	0	0.0%

APPENDIX D: REVENUE BUDGET DETAIL (CITY)

Fund	FundName	Category	Account	Description	Actual 2015	Budget 2016	Estimated 2017	Change From Prior Year		
601	City Garage	Charges for Services	1416051000	Sale of Svc- Sheriff	0	0	0	0.0%		
		Charges for Services Total			0	0	0	0.0%		
		Charges for Services (Internal)	1416051200	Sale of Svc Sheriff Workforce	553,977	687,569	741,153	7.8%		
				1416051201	Sale of Svc Sheriff Mowing	69,604	166,551	167,759	0.7%	
		Charges for Services (Internal) Total			623,581	854,120	908,912	6.4%		
		Miscellaneous	1418990300	Donations-Local	0	0	0	0.0%		
				1418990500	Sale of Salvage and Surplus	15,545	0	0	0.0%	
				1418991100	Miscellaneous Local Revenues	0	0	0	0.0%	
				1418995110	City Garage-Sales	0	0	0	0.0%	
				1418995111	City Garage-Sales Gasoline	0	0	0	0.0%	
				1418995118	City Garage - Sales Outside	1,538,343	1,600,000	1,400,000	-12.5%	
				1418995119	City Garage - Sales of CNG	0	0	0	0.0%	
		Miscellaneous Total			1,553,888	1,600,000	1,400,000	-12.5%		
		Miscellaneous (Internal)	1418995116	City Garage-Sales Labor	12,629,783	12,981,111	13,620,854	4.9%		
		Miscellaneous (Internal) Total			12,629,783	12,981,111	13,620,854	4.9%		
		Recoveries & Rebates	1419020400	Rec/Reb-Ins Claims Collected	32,101	0	0	0.0%		
				1419020505	Rec/Reb-Other	136,518	0	0	0.0%	
				1419020511	Rec/Reb-Jury	0	0	0	0.0%	
				1419020517	Rec/Reb-Travel Settlement	0	0	0	0.0%	
		Recoveries & Rebates Total			168,619	0	0	0.0%		
		City Garage Total			15,337,819	15,435,231	15,929,766	3.2%		
		603	Information Technology	Interest & Rent	1415010100	Interest-Bank Dep	18,568	0	0	0.0%
					1415020100	Rent-General Property	219,282	200,000	210,000	5.0%
					1415025000	Gain on Disposal of Fixed Asse	0	0	0	0.0%
					1415025010	Clearing Fixed Asset Dispos	0	0	0	0.0%
				Interest & Rent Total			237,850	200,000	210,000	5.0%
				Miscellaneous	1418990300	Donations-Local	0	0	0	0.0%
					1418990499	Donations- Local Government	0	0	0	0.0%
					1418990500	Sale of Salvage and Surplus	0	0	0	0.0%
					1418991100	Miscellaneous Local Revenues	0	0	0	0.0%
					1418991923	Sale of Srv - CIB Support	0	0	0	0.0%
					1418995201	IT Charges- Maint	0	0	0	0.0%
	1418995204			IT Charges- Materials	0	0	0	0.0%		
	1418995205			IT Charges - Outside Agencies	659,873	528,324	541,774	2.5%		
Miscellaneous Total					659,873	528,324	541,774	2.5%		
Miscellaneous (Internal)	1418995200			IT Charges-Comp Svcs	9,045,012	9,176,407	9,078,285	-1.1%		
	1418995203			IT Charges- GIS	50	0	0	0.0%		
Miscellaneous (Internal) Total					9,045,062	9,176,407	9,078,285	-1.1%		
Recoveries & Rebates	1419020505			Rec/Reb-Other	9,783	0	0	0.0%		
	1419020511			Rec/Reb-Jury	30	0	0	0.0%		
	1419020517			Rec/Reb-Travel Settlement	0	0	0	0.0%		
Recoveries & Rebates Total					9,813	0	0	0.0%		
Information Technology Total					9,952,598	9,904,731	9,830,059	-0.8%		
605	Self-Funded Health Plans	Miscellaneous	1418995500	Self-Funded Health Plan Charge	0	0	3,257,064	100.0%		
			1418995600	Self-Funded Health Plan Chrg-E	0	0	1,089,335	100.0%		
		Miscellaneous Total			0	0	4,346,399	100.0%		
		Miscellaneous (Internal)	1418995500	Self-Funded Health Plan Charge	0	0	24,436,841	100.0%		
			1418995600	Self-Funded Health Plan Chrg-E	0	0	6,109,210	100.0%		
		Miscellaneous (Internal) Total			0	0	30,546,051	100.0%		
		Recoveries & Rebates	1419020505	Rec/Reb-Other	0	0	33,650	100.0%		
Recoveries & Rebates Total			0	0	33,650	100.0%				
Self-Funded Health Plans Total			0	0	34,926,100	100.0%				
606	Self-Insurance Fund	Interest & Rent	1415010100	Interest-Bank Dep	70,509	0	0	0.0%		
			1415010500	Net Inc/(Decr) in FV of Invest	52,074	0	0	0.0%		
		Interest & Rent Total			122,583	0	0	0.0%		
		Charges for Services	1416010500	DNA Testing Fee	0	0	0	0.0%		
		Charges for Services Total			0	0	0	0.0%		
		Miscellaneous	1418990300	Donations-Local	0	0	0	0.0%		
		Miscellaneous Total			0	0	0	0.0%		
		Miscellaneous (Internal)	1418995300	Risk Mgmt Charges	4,268,579	4,260,224	4,537,868	6.5%		
			1445000100	Reimb Medical Claims On	1,657,796	3,312,170	3,619,555	9.3%		
			1445000101	Reimb Indemnity Claims On	307,044	929,505	1,208,744	30.0%		
	1445000200	Reimb Medical Claims Off	582,634	0	0	0.0%				

APPENDIX D: REVENUE BUDGET DETAIL (CITY)

Fund	FundName	Category	Account	Description	Actual 2015	Budget 2016	Estimated 2017	Change From Prior Year
606	Self-Insurance Fund	Miscellaneous (Internal)	1445000201	Reimb Indemnity Claims Off	1,099,802	0	0	0.0%
		Miscellaneous (Internal) Total			7,915,854	8,501,899	9,366,167	10.2%
		Recoveries & Rebates						
			1419020400	Rec/Reb-Ins Claims Collected	887,651	0	0	0.0%
			1419020505	Rec/Reb-Other	0	0	0	0.0%
			1419020511	Rec/Reb-Jury	0	0	0	0.0%
			1419020514	Rec/Reb-GL & Auto Claims Ded	37,918	0	0	0.0%
			1419020517	Rec/Reb-Travel Settlement	0	0	0	0.0%
		Recoveries & Rebates Total			925,569	0	0	0.0%
		Self-Insurance Fund Total			8,964,006	8,501,899	9,366,167	10.2%
607	Termination Benefits Fund	Interest & Rent	1415010100	Interest-Bank Dep	0	0	0	0.0%
		Interest & Rent Total			0	0	0	0.0%
		Miscellaneous	1418995400	Term Benefits - Retire Incenti	0	0	0	0.0%
		Miscellaneous Total			0	0	0	0.0%
		Termination Benefits Fund Total			0	0	0	0.0%
800	Mosquito Control Comm	Property Taxes	1411010100	Taxes-Curr Real Prop	2,289,525	2,339,700	2,429,500	3.8%
			1411020100	Taxes-Curr PubSvcCorp	101,645	83,076	84,300	1.5%
			1411030100	Taxes-Curr Pers Prop	1,593,146	1,635,000	1,662,600	1.7%
		Property Taxes Total			3,984,316	4,057,776	4,176,400	2.9%
		Interest & Rent	1415010100	Interest-Bank Dep	12,048	0	0	0.0%
			1415025000	Gain on Disposal of Fixed Asse	0	0	0	0.0%
			1415025010	Clearing Fixed Asset Dispos	18,500	0	0	0.0%
		Interest & Rent Total			30,548	0	0	0.0%
		Miscellaneous	1418990300	Donations-Local	39,651	0	0	0.0%
			1418990500	Sale of Salvage and Surplus	2,341	0	0	0.0%
		Miscellaneous Total			41,992	0	0	0.0%
		Recoveries & Rebates						
			1419020400	Rec/Reb-Ins Claims Collected	6,839	0	0	0.0%
			1419020504	Rec/Reb-P/Y Expenditures	0	0	0	0.0%
			1419020505	Rec/Reb-Other	14,614	0	0	0.0%
			1419020511	Rec/Reb-Jury	0	0	0	0.0%
			1419020517	Rec/Reb-Travel Settlement	0	0	0	0.0%
		Recoveries & Rebates Total			21,453	0	0	0.0%
		Mosquito Control Comm Total			4,078,309	4,057,776	4,176,400	2.9%
Grand Total					717,075,143	718,872,167	792,298,719	10.2%

APPENDIX D: REVENUE BUDGET DETAIL (SCHOOLS)

Fund	FundName	Category	Actual Account	Description	Actual 2015	Budget 2016	Estimated 2017	Change From Prior Year
900	School General Fund	Interest & Rent	9415010100	Interest Income	0	0	0	0.00%
			9431502010	Rental of General Property	1,008,837	1,294,000	1,294,000	0.00%
		Interest & Rent Total			1,008,837	1,294,000	1,294,000	0.00%
		Charges for Services	9431618050	Transportation Fees	0	0	0	0.00%
			9431618060	Tuition-Adult	83,110	263,000	263,000	0.00%
			9431618070	Tuition-Summer	158,266	395,800	395,800	0.00%
			9431618090	Tuition	157,994	80,000	80,000	0.00%
		Charges for Services Total			399,370	738,800	738,800	0.00%
		Miscellaneous	9431899040	Sale of Supplies	3,950	3,000	3,000	0.00%
			9431899045	Sale of Service Printing	215,802	198,000	198,000	0.00%
			9431899080	Sale of Equipment	52,819	55,000	55,000	0.00%
			9431899110	Recoveries and Rebates	615,058	558,135	558,135	0.00%
			9431899120	Insurance Claims	257,142	40,000	40,000	0.00%
		Miscellaneous Total			1,144,771	854,135	854,135	0.00%
		State Categorical Aid-Other	9432410010	State Sales Tax Receipts	40,628,385	42,441,916	44,107,631	3.92%
			9432410020	Basic School Aid	109,236,839	107,859,867	115,531,864	7.11%
			9432410070	Gifted and Talented-SOQ	1,160,268	1,158,523	1,229,321	6.11%
			9432410080	Remedial Education-SOQ	2,493,343	2,489,592	2,970,860	19.33%
			9432410085	Remedial Summer	998,441	998,441	1,058,105	5.98%
			9432410100	State Supplemental Payments	0	1,853,228	1,771,981	-4.38%
			9432410120	Special Education-SOQ	22,424,416	22,415,521	24,674,242	10.08%
			9432410140	Textbook Payments	2,375,341	2,371,768	2,811,560	18.54%
			9432410170	Vocational SOQ	2,903,268	2,915,315	2,059,188	-29.37%
			9432410210	Social Security	6,615,999	6,606,046	7,042,987	6.61%
			9432410228	Early Reading Intervention	451,815	449,789	477,732	6.21%
			9432410230	VRS Retirement	13,454,177	13,039,546	14,546,970	11.56%
			9432410240	Support for Constr, Oper Cost	0	0	0	0.00%
			9432410250	Group Life Insurance	419,672	419,040	486,606	16.12%
			9432410265	At Risk	1,752,797	1,749,543	1,862,424	6.45%
			9432410285	Enrollment Loss	0	0	0	0.00%
			9432410291	Mentor Teacher	12,198	12,198	12,198	0.00%
			9432410400	Adult Literacy-State	0	0	0	0.00%
			9432410590	Special Education Foster Care	0	0	0	0.00%
			9432410600	Miscellaneous State	205,930	600	0	-100.00%
		State Categorical Aid-Other Total			209,075,587	210,704,388	226,629,025	7.56%
		Federal Government Aid	9433308050	Forest Land Use	58,274	0	600	100.00%
			9433308081	Title III-Impact Aid-Spec Ed	0	0	0	0.00%
			9433308900	Miscellaneous Federal	0	0	0	0.00%
		Federal Government Aid Total			5,089,372	3,825,000	3,825,600	0.02%
		School General Fund Total			216,717,937	217,416,323	233,341,560	7.32%
928	School Grants Fund	Miscellaneous	9431899140	Miscellaneous Local	0	0	0	0.00%
			9431899200	Special Needs Sibling Workshops	0	0	0	0.00%
				Sloane Piano Fund Grant	9,687	0	0	0.00%
			9431899210	Sloan Piano Fund Grant	0	10,000	10,000	0.00%
		Miscellaneous Total			9,687	11,000	10,000	-9.09%
		State Categorical Aid-Other	9432410000	Meaningful WaterShed ED	0	0	0	0.00%
				Twtr Detention Home (CJSEP)	0	0	0	0.00%
			9432410203	ISAEF	47,152	47,152	47,152	0.00%
			9432410281	At Risk Four Yr Olds	1,175,036	1,165,536	0	-100.00%
			9432410293	New Teacher STEM	24,000	24,000	58,000	141.67%
				Correctional Center Spec Ed Services	108,493	117,512	115,064	-2.08%
			9432410450	Project Yes	0	0	0	0.00%
			9432410500	Technology Grant	1,124,929	1,220,000	1,220,000	0.00%
			9432410530	Learn & Serve (Moved to federal)	0	0	0	0.00%
			9432410600	Misc Categorical	0	0	0	0.00%
				Miscellaneous State Grants	0	6,000,000	6,000,000	0.00%
			9432410640	EMT Training	2,830	3,570	4,284	20.00%
			9432410670	Summer Youth Academy	0	0	0	0.00%
			9432410680	School Security Equipment	99,576	99,576	39,598	-60.23%
			9432410294	Career Switcher Teachers	8,000	0	5,000	100.00%
		State Categorical Aid-Other Total			3,909,410	10,052,785	10,369,670	3.15%
			9433308001	School Reform Project-NHP	0	0	0	0.00%
				NCLBA Title I-Distinguished Schools	0	0	0	0.00%
			9433308026	NCLBA Title I-A (Reading & Math Improvement)	5,592,259	6,493,651	6,004,882	-7.53%
			9433308160	NCLBA Title V-A (Staff Development)	0	0	0	0.00%
			9433308161	CPVTA 1998 (Carl Perkins)	738,381	504,729	464,972	-7.88%
			9433308240	NCLBA Title I-D (Neglected/Delinquent)	0	0	0	0.00%
			9433308250	NCLB Title II-D (Staff Development)	0	0	0	0.00%
			9433308260	Safe Routes to Schools Coordin	85,274	90,000	84,000	-6.67%
			9433308290	IDEIA Title VI-B (Parent Resource Awareness)	0	5,865	0	-100.00%
			9433308300	IDEIA Title VI-B (Speech-Language Incentive)	0	9,000	0	-100.00%
			9433308320	NCLBA Title II-A (Classroom Teachers Grant)	1,227,505	1,416,061	1,066,219	-24.71%
			9433308435	Teacher Corps Professional Development	0	0	0	0.00%
				IDEIA Title VI-B §611 (Assistive Technology)	0	0	0	0.00%

APPENDIX D: REVENUE BUDGET DETAIL (SCHOOLS)

Fund	FundName	Category	Actual Account	Actual Description	Actual 2015	Budget 2016	Estimated 2017	Change From Prior Year
			9433310604	ARRA - IDEIA Title VI-Part B § 611 Special Ed	0	0	0	0.00%
			9433310900	Miscellaneous Federal Grants	0	8,000	0	-100.00%
			9433318400	Longitudinal Data System	0	0	0	0.00%
			9433308168	VNOC Services	0	0	3,000	100.00%
			9433308221	Project Graduation	0	0	18,557	100.00%
		Federal Government Aid Total			17,901,632	19,528,938	17,166,872	-12.10%
	School Grants Fund Total				21,820,729	29,592,723	27,546,542	-6.91%
940	School-Textbook	Interest & Rent	9415010100	Interest Income	19,046	35,000	0	-100.00%
			9415010500	Net Inc/(Decr) in FV of Invest	0	0	0	0.00%
		Interest & Rent Total			19,046	35,000	0	-100.00%
		Charges for Services	9431618030	Sale and Rental of Textbooks	88,239	0	110,000	100.00%
			9431618035	Lost and Damaged Textbooks	8,479	5,000	0	-100.00%
		Charges for Services Total			96,718	5,000	110,000	2100.00%
	School-Textbook Total				115,764	40,000	110,000	175.00%
941	School-Food Services	Interest & Rent	9415010100	Interest Income	10,314	13,400	3,000	-77.61%
			9415010500	Net Inc/(Decr) in FV of Invest	0	0	0	0.00%
		Interest & Rent Total			10,314	13,400	3,000	-77.61%
		Charges for Services	9431618040	School Food Serv Local	3,808,043	4,628,346	3,128,519	-32.41%
			9431618045	School Food Serv Misc	4,140	1,500	4,000	166.67%
			9431618046	School Nutrition Serv Catering	21,394	16,000	22,000	37.50%
		Charges for Services Total			3,833,577	4,645,846	3,154,519	-32.10%
		Miscellaneous	9431899110	Recoveries and Rebates	72,383	30,000	72,000	140.00%
		Miscellaneous Total			72,383	30,000	72,000	140.00%
		State Categorical Aid-Other	9432410150	School Food Serv State	269,120	150,000	150,000	0.00%
		State Categorical Aid-Other Total			269,120	150,000	150,000	0.00%
			9433308100	School Lunch Program	5,218,799	7,800,000	9,555,658	22.51%
			9433308101	Fresh Fruits and Vegetables	0	0	0	0.00%
			9433308102	Summer Food Services	357,795	0	293,340	100.00%
			9433308103	Child & Adult Care Food Program	0	0	127,000	100.00%
		Federal Government Aid Total			7,568,432	7,930,000	10,100,998	27.38%
	School-Food Services Total				11,753,826	12,769,246	13,480,517	5.57%
942	School-Cell Tower	Charges for Services	9431618045	Miscellaneous Income	0	0	0	0.00%
		Charges for Services Total			0	0	0	0.00%
		Miscellaneous	9431899153	Cell Tower	114,613	30,000	90,000	200.00%
			9431899160	Energy & Recycling	132,639	0	0	0.00%
		Miscellaneous Total			247,252	30,000	90,000	200.00%
	School-Cell Tower Total				247,252	30,000	90,000	200.00%
Grand Total					250,655,508	259,848,292	274,568,619	5.66%

Accrual Basis of Accounting: Generally accepted method of accounting whereby revenue is recognized as it is earned and expenditures are recognized as they are incurred. The recognition of revenue and expenditures does not necessarily occur in the same year or period in which the related cash is received or disbursed. The accrual basis of accounting is required for reporting of financial information. For most governmental functions, a modified accrual basis of accounting is used (defined later).

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, is adjusted for organizational shifts in programmatic or functional responsibilities in order to insure comparability between years.

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

Annual Grant: A grant that is awarded annually, regardless of the specific grant period (e.g. city fiscal year, federal fiscal year, or calendar year).

Appropriation: An authorization made by the City Council that allows officials to incur obligations and expend government resources. Operating appropriations are for specific dollar amounts and expire at the end of each fiscal year (June 30).

Appropriation Ordinance: The official legislation of City Council establishing the legal authority for the City officials to expend funds. The appropriations ordinance is approved in May for the year starting in July. The appropriations ordinance may be amended by Council during the year as necessary.

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.

Bad Debt Expense: An expenditure incurred when a buyer of goods or services fails to pay. Since revenue is recognized as earned under the accrual basis of accounting, an expenditure is recognized for accounts that are uncollectible. Used primarily by the enterprise funds.

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: The first year of the five-year Capital Improvement Program (see below) that is appropriated by City Council.

Capital Improvement Program (CIP): A plan for capital projects for a period of five (5) years that schedules the financing and acquisition of major municipal facilities, including roads, school and municipal buildings, and water and sewer lines. The CIP identifies planned projects along with the estimated 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.

CBPA: Chesapeake Bay Preservation Act, a state statute for the protection and restoration of the Chesapeake Bay and its tributaries.

Charges for Services: Fees the city charges users of government services, including the sale of water and sewer service, recreational fees, court costs, and library fines.

Charter: The legal document approved by the General Assembly of the Commonwealth of Virginia that established the City and enumerates its authority.

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

Contractual Services: Services acquired on a fee basis or a fixed time contract basis from outside sources (usually private businesses). Also referred to as purchased services.

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. The city's budget includes provisions for both annual interest and principal payments that are required for all outstanding municipal bonds.

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.

Depreciation Expense: An allocation of the cost of capital investments (buildings, vehicles, and equipment) over the useful lives of the related assets. The annual operating budget includes the cost to acquire capital assets that are planned for the year and, therefore, does not include depreciation expenses.

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.

Economic Development Investment Program: The city offers incentives based on job creation, wages and company investment. The program offers economic development grants to qualifying companies seeking either to locate a new facility or to expand an existing operation within the city. The program is geared toward targeted industries that are technologically innovative, provide a strong potential for sustained growth, offer high quality jobs for their employees and help maintain the city's diverse economy.

Employee Benefits: Job-related benefits provided for employees as part of their total compensation, including, the employer's portion of FICA, retirement benefits, insurance (health, life, and dental), and employees allowances (e.g., clothing allowances and cell phone stipends).

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

Encumbrances: Obligations or commitments, typically in form of purchase orders or contracts, that commit current appropriations to the future delivery of goods and services.

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. Also known as proprietary funds.

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

Expenditures: Expenditures represent the cost of goods or services received by the city. Expenditures reduce net financial resources.

FICA: Federal Insurance Contributions Act, a payroll expenditure for the employer's share of social security and Medicare taxes as required by the act.

Fines and Forfeitures: A broad range of payments received for violations of local government ordinances. Examples include fines collected by the courts for violation of city ordinances, illegal parking, and violations of the Chesapeake Bay Preservation Act.

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.

Full-Time Equivalents (FTE): Full-time, part-time, and temporary positions are stated as full-time equivalent positions. FTE's are computed by dividing the total number of hours worked by 2,080 (the annual hours of each full-time employee). An employee that works 20 hours each week is considered 0.5 FTE.

Full-Time Position: Generally, a position employed 40 hours per week for 52 weeks. For firefighters, a full-time position averages 56 hours each week.

Function: A segment of the city's accounting structure that identifies the type of service or activity provided by a department. Examples from the Police Department include administration, operations, investigations, and law enforcement training. The city's financial system collects costs by fund, department, function and account. In Chesapeake's financial system, function is also referred to as program.

Fund: A separate self-balancing set of accounts that include assets, liabilities, equity, expenditures, and revenues of a significant division of city government. Separate funds are maintained for functions that are independent or which require the separation of fiscal resources from the general government activities.

Fund Balance: The excess of a fund's assets over its liabilities. Fund balances result from collecting more revenue than was expended. A negative fund balance is sometimes called a deficit. For enterprise and internal service funds, the fund balance is a part of net assets. Fund balances may only be spent with approval by City Council.

GAAP: Generally Accepted Accounting Principles are a common set of accounting principles, standards and procedures that are used in reporting financial information. GAAP are a combination of authoritative standards (set by policy boards) and commonly accepted methods of recording and reporting financial transactions.

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

General Fund: The major fund in most governments which accounts for all activities not included in other funds. Practically all city activities and functions funded with taxes are reported in the General Fund. Examples include governance, public safety, libraries, and recreational activities. Functions that have significant funding from non-tax sources or with separate governance are not part of the General Fund. Non-general fund activities include water and sewer services, Human Services, and educational services.

General Fund Supported Activities: Functions which receive support from the General Fund through inter-fund transfers of resources, but which also have significant revenues from other sources such as grants, fees or other governmental entities. Examples include Human Services and educational services.

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.

Governmental Funds: Funds generally used to account for tax-supported activities, including the general fund, special revenue funds, the debt service fund, and the capital projects fund.

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 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 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. Separate lockboxes are maintained for the city and the school board.

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

Modified Accrual Accounting: A basis of accounting that is more similar to the accrual basis of accounting than to the cash basis and is used for governmental funds. Under modified accrual accounting, revenue and expenditures are recognized when they are both measurable and available. Typically, revenue and expenditures are recognized in the year the transaction occurs if the receipt or

disbursal of cash occurs within 45 days of year end. Note that for budgetary reporting, encumbrances are recognized as a reduction in resource in the year the commitment is established.

Municipal Bonds: Debt obligations issued by the city, the proceeds of which are used for the acquisition or construction of municipal facilities, schools, roads and streets, water and sewer systems, and many other projects for the public good. The operating budget includes expected principal and interest payments required for all outstanding municipal bonds.

N/A: Information is “not available.”

Objectives: Statements about a department’s annual level of activity and define how goals will be achieved. Objectives are measurable and time bound activities that ensure departments to reach their goals.

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

- Personnel services include employee salaries, wages and other compensation along with benefits paid to or on behalf of employees.
- Purchased or contractual services (private vendors, public authorities or other governmental entities.
- Materials and supplies needed to deliver out government services.
- Capital outlays include goods and equipment that have an expected useful life of more than one year.

OPEB: Other Post-Employment Benefits include all benefits made available to retirees other than pension benefits. Chesapeake provides health and dental benefits to eligible retirees until they are eligible for Medicare.

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

Pay-As-You-Go: Also known as pay-go, a method of financing capital projects with available cash resources rather than borrowing. Smaller projects are often funded exclusively with pay-go cash while larger projects typically include pay-go financing, debt financing, or a combination of the two.

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 function or program 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.

Proprietary Funds: These are often referred to as enterprise funds as they function similarly to private enterprises. Activities of proprietary funds are financed entirely from user fees; taxpayers do not support these funds. Chesapeake has three enterprise funds: (1) water and sewer fund, (2) stormwater fund, and (3) toll road fund.

Purchased Services: Services acquired on a fee basis or a fixed time contract basis from outside sources (usually private businesses). Also referred to as contractual services.

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

Reclassification: A change in the job title and/or pay range of position whose job responsibilities have been determined by the Director of Human Resources to have evolved to a degree that the present job classification does not accurately reflect the actual duties performed.

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. Revenues 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. Revenue bonds are typically used to finance capital improvements for water and sewer infrastructure and toll roads.

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 are curriculum standards developed by Virginia Board of Education under a framework established by the General Assembly. These standards guide curriculum and instruction throughout the Commonwealth are designed to ensure excellence and uniformity across the state.

SOQ: Standards of Quality are the education standards established by the Commonwealth that prescribe minimum school staffing (teachers, principals, and other non-instruction staff) and resource levels for all public schools in Virginia. SOQ also define the level of state funding for local schools.

Supplanting: Substituting one source of funding to augment funding reductions of another agency. Generally, the city avoids supplanting the reductions in federal, state, or privately funded programs with local tax revenues.

Tax Increment Financing (TIF): TIFs are a public financing tool that uses the appreciation in real estate values of a designated area to fund capital improvement projects within that area. Chesapeake has two TIF districts: Greenbrier and South Norfolk.

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 (also referred to as charges for services).

VDOT: Virginia Department of Transportation is the state agency that constructs, operates, and maintains state roads. VDOT also provides funding to localities, including Chesapeake, that assume responsibility for road maintenance.

VPSA: Virginia Public School Authority is a state agency that operates several financing programs for public K-12 education. The goals of the VPSA's financing programs are to: provide market access to those communities which do not have ready access; provide low cost financing; and maintain the high credit quality to ensure that the lowest possible interest rates are obtained. Chesapeake school projects requiring debt financing are typically arranged through VPSA.

VRS: Virginia Retirement System is the state retirement system for public employees that provides its members with benefits at retirement or upon disability or death. City employees participate in the VRS; funding of the retirement plan is provided by a 5% contribution from employees and contributions from the city. Currently there are four separate plans with differing benefit levels. Employees participating in the hybrid plan may contribute 4% to a defined benefit plan plus at least 1% to a defined contribution plan. All other plans are defined benefit plans.

Water and Sewer Utility: The city provides water and sewer services to residents and businesses throughout the developed sections of the Chesapeake. Such services are not available in sparsely populated or rural areas of the city. User fees are charged based on water consumption.

