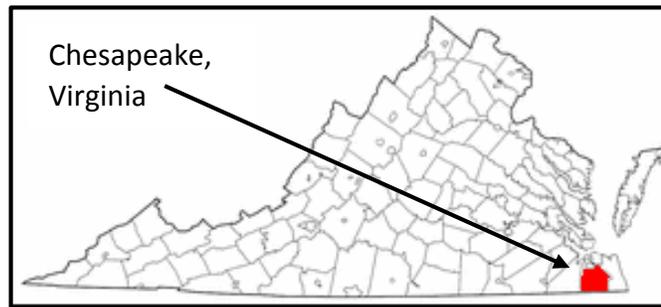


The City of Chesapeake was formed in 1963 through the consolidation of the City of South Norfolk and Norfolk County. The City is comprised of 353 square miles and is located in the southeastern portion of the Commonwealth of Virginia in the Hampton Roads region. Chesapeake is bordered to the north by 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.

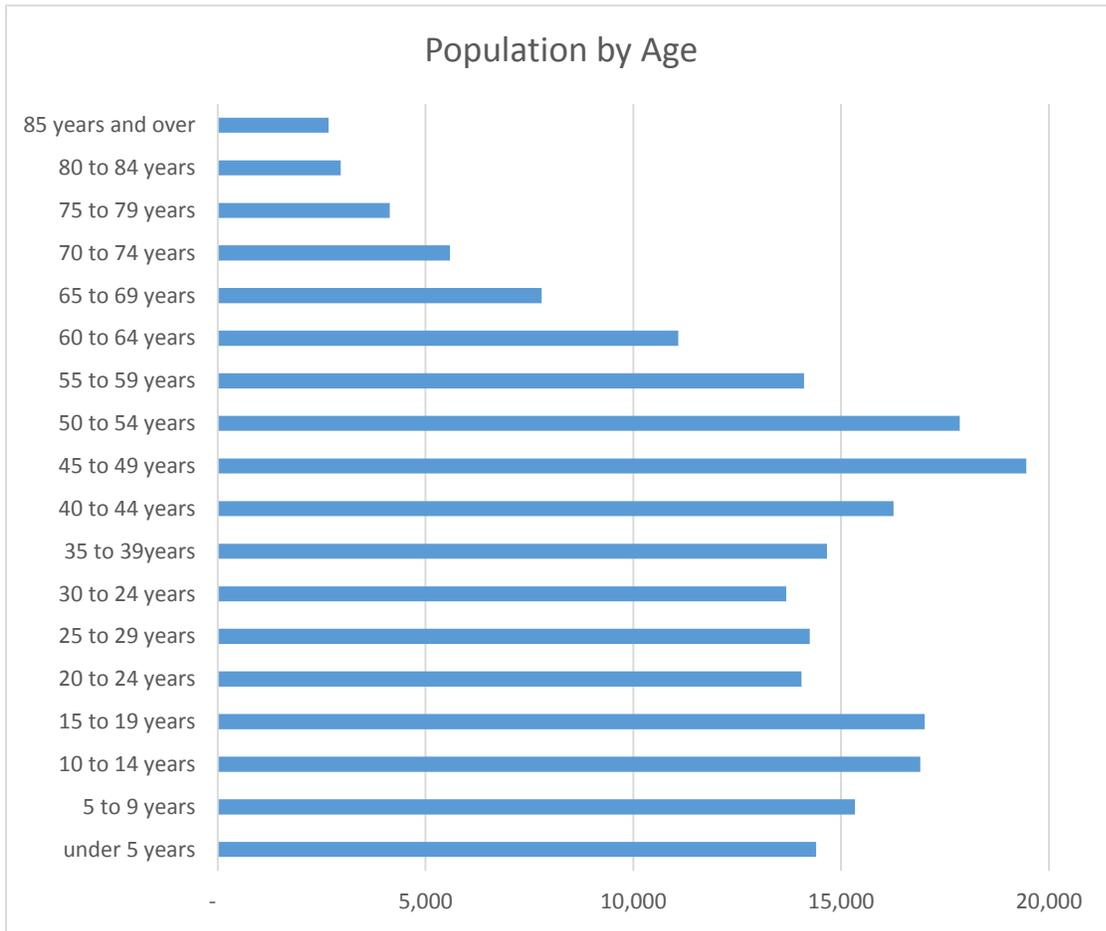
Chesapeake is centrally located in the South Hampton Roads area and is well linked to the rest of the region through an extensive transportation system. Several major interstate highways facilitate easy travel within the City and throughout the region. Chesapeake is also accessible by water through the 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 2016 population at 236,538 in 81,518 households. The Hampton Roads Planning District Commission estimates that the City's population will increase to roughly 313,600 by the year 2034.

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.

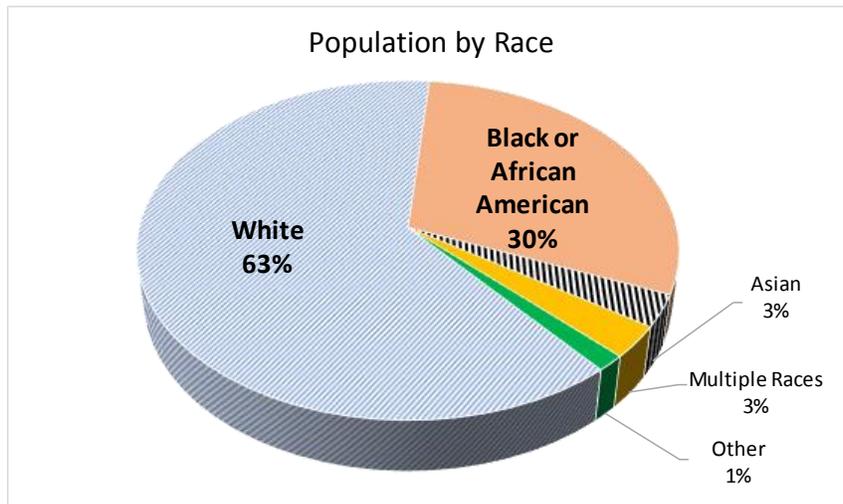


Virginia Employment Commission Community Profile 01/18/2017

Based on the 2010 Census

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

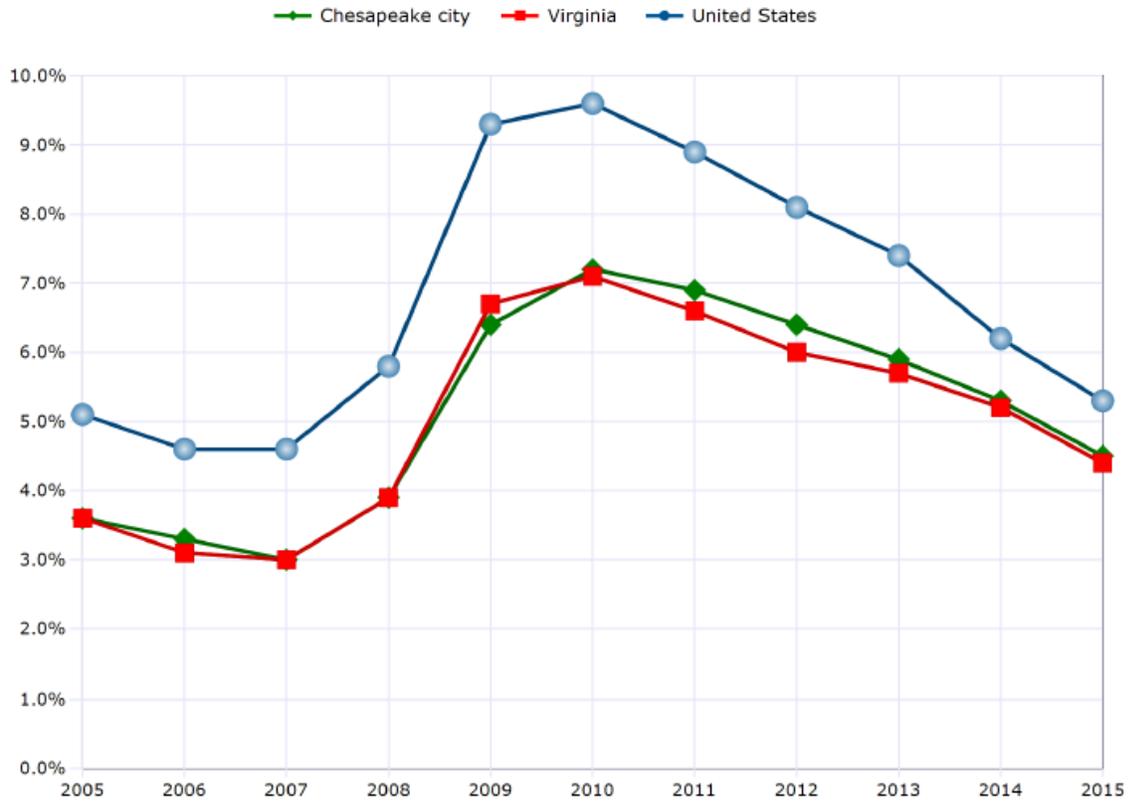
Commuting Patterns		% of City Residents	% of City Jobs
People who live and work in Chesapeake	31,529	33%	32%
In-Commuters	66,524	n/a	68%
Out-Commuters	64,313	67%	n/a
		<u>100%</u>	<u>100%</u>

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

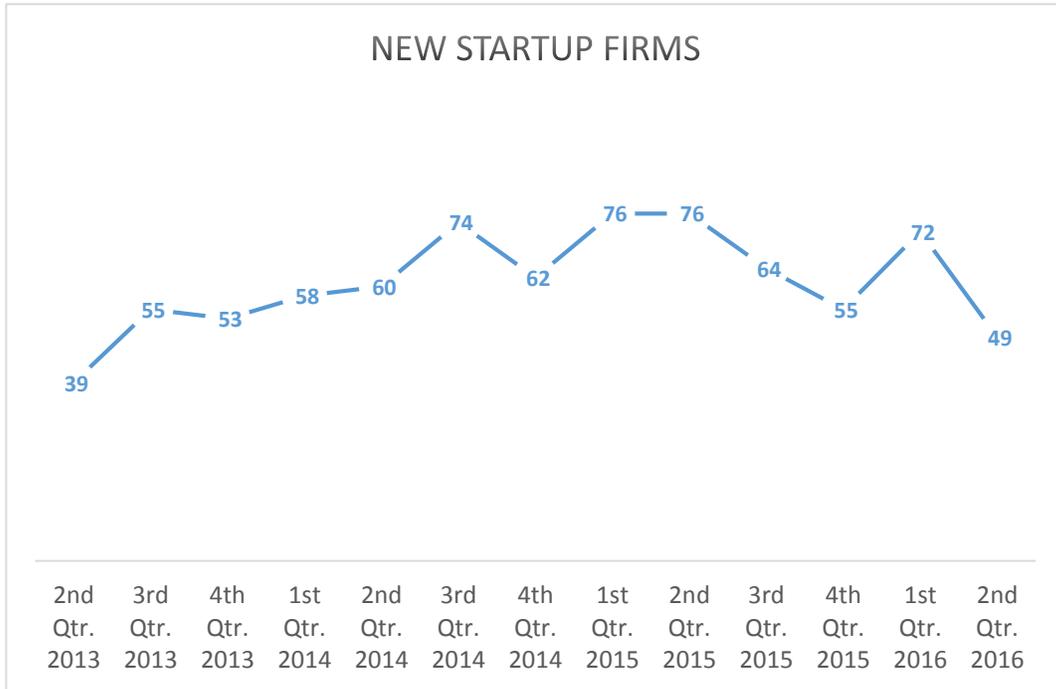
Top 10 Places Workers are Commuting From:	
Virginia Beach	23,264
Norfolk	9,973
Portsmouth	6,940
Suffolk	4,685
Newport News	2,284
Hampton	2,244
Currituck County, NC	1,349
Isle of Wight County	1,093
Chesterfield County	948
Fairfax County	790
Totals	53,570

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

Unemployment Rates Trends



Virginia Employment Commission Community Profile 01/18/2017

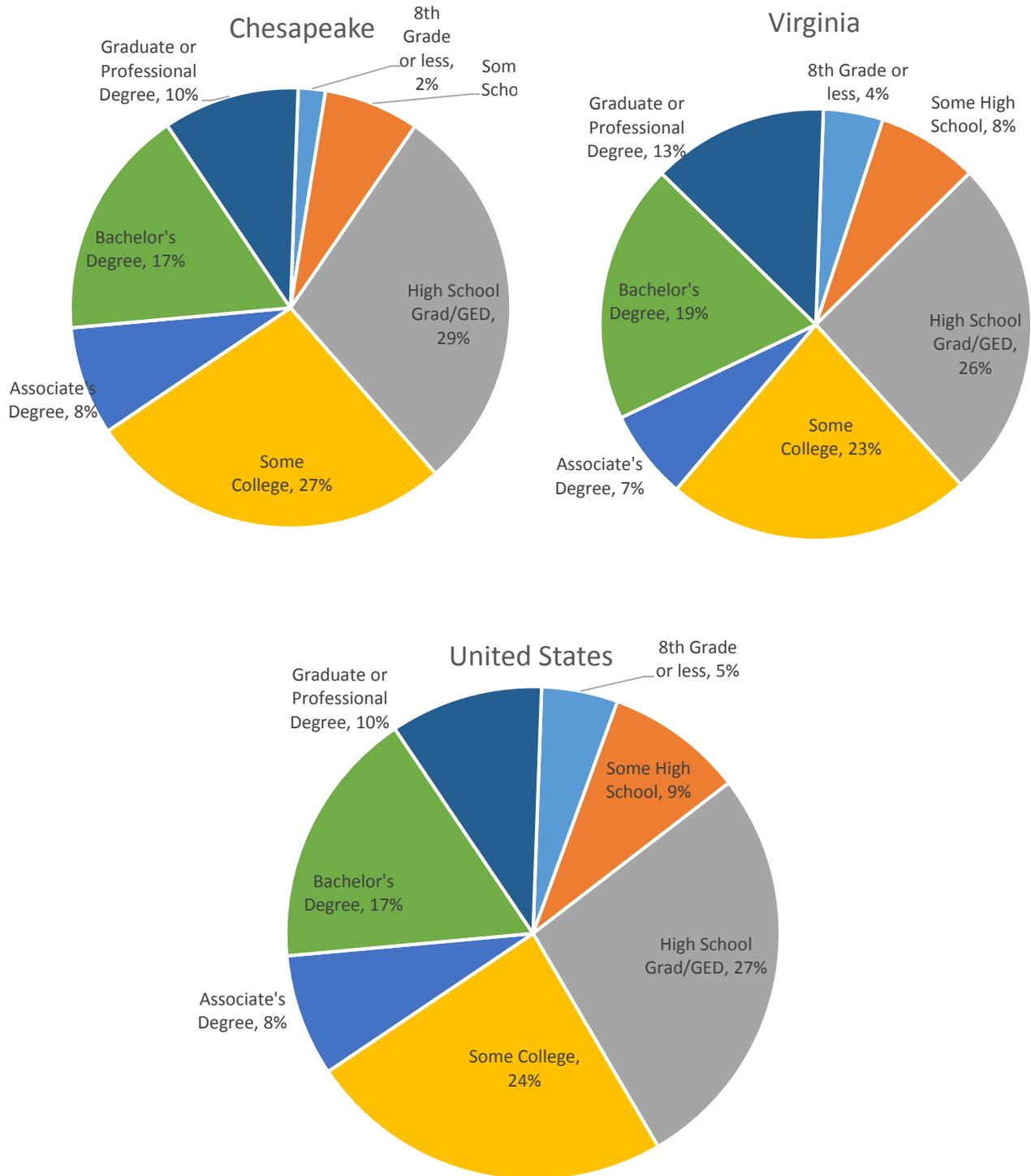


Note: The following criteria was used to define new startup firms:

- 1.) Setup and liability date both occurred during 2nd Quarter (April, May, June) 2016
- 2.) Establishment had no predecessor UI Account Number
- 3.) Private Ownership
- 4.) Average employment is less than 250
- 5.) For multi-unit establishments, the parent company must also meet the above criteria.

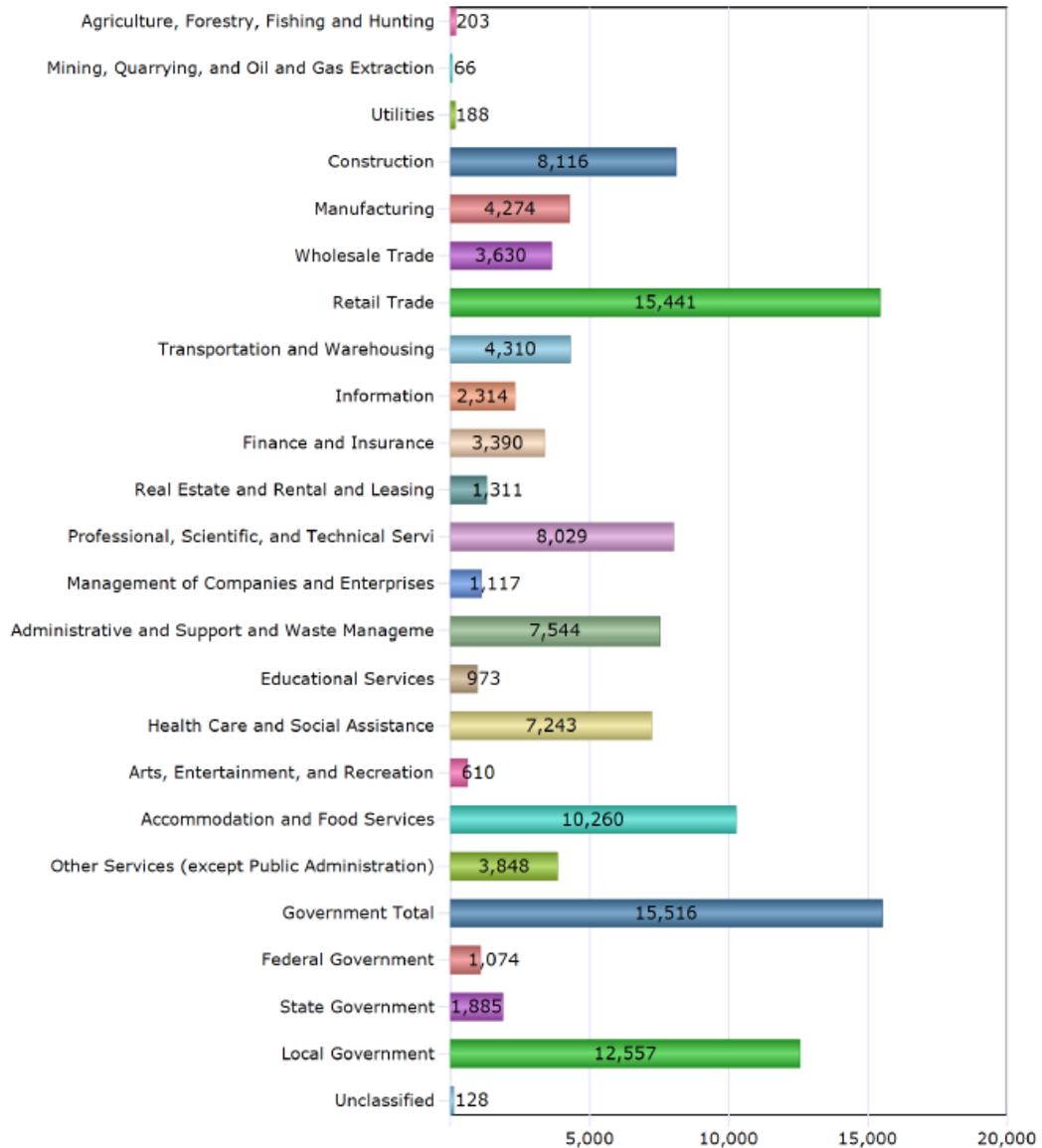
Source: Virginia Employment Commission, Economic Information & Analytics, Quarterly Census of Employment and Wages (QCEW), 2nd Quarter (April, May, June) 2016

Educational Attainment (Population 18 years and over)



Virginia Employment Commission Community Profile 01/18/2017

Employment by Industry



Total: 98,512

Note: Asterisk () indicates non-disclosable data.*

Source: Virginia Employment Commission, Economic Information & Analytics, Quarterly Census of Employment and Wages (QCEW), 2nd Quarter (April, May, June) 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, Campostella, and Western Branch

Major Employers and Property Tax Payers

Major Employers	Type of Business	# Employees	Percent
Public Sector			
Chesapeake Public Schools	Public School	5,666	
City of Chesapeake	Municipal government	3,680	
Subtotal		9,346	8.36%
Private Sector			
Walmart	Discount Department retailer	1,991	
Chesapeake Regional Medical Center	Hospital/healthcare services	1,940	
Sentara Health	Home care nursing	1,236	
Tidewater Staffing	Professional services	1,133	
Cox Communications	Hampton Roads customer care	1,118	
Capital One	Credit intermediation	1,064	
QVC Chesapeake, Inc.	Phone center/order processing	779	
YMCA of S. Hampton Rds	Youth/community development	730	
Canon Information Technology	Technical and consumer support	533	
Subtotal		10,524	9.42%
Total major employers		19,870	17.78%
Citywide employment		111,685	100.00%

Source: City of Chesapeake Comprehensive Annual Report (06/30/2016) Table 19

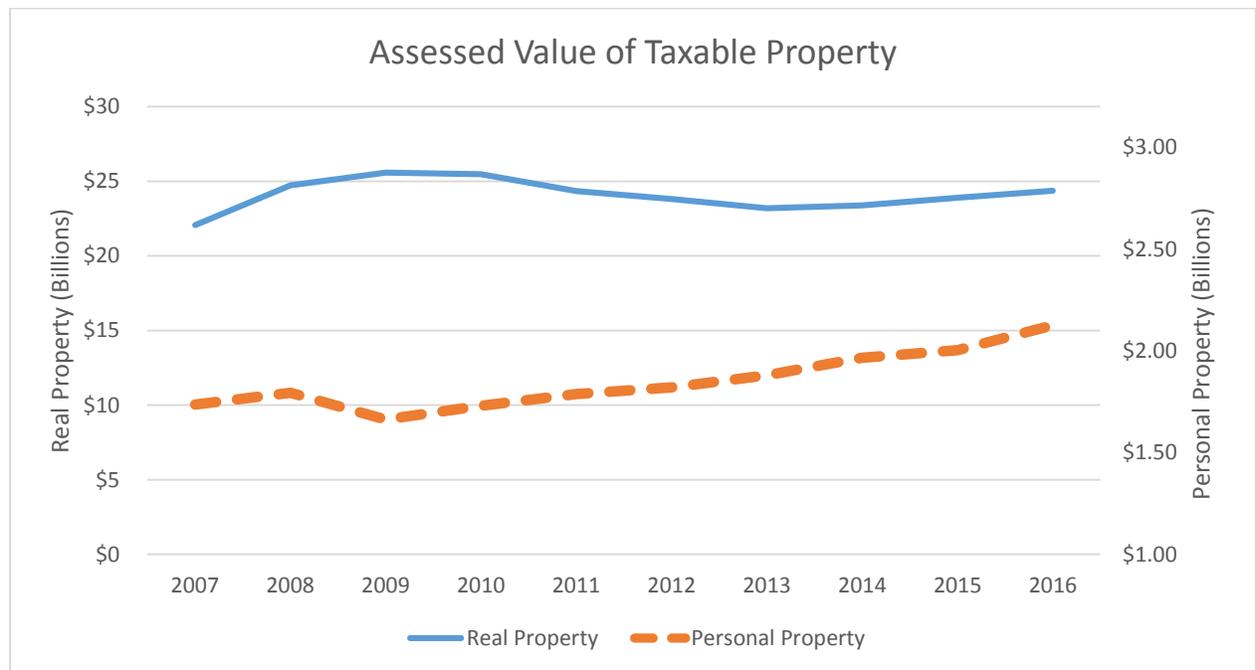
Major Property Taxpayers	Type of Business	Real Property Assessment (Millions)	Percent of Citywide
Dominion Virginia Power	Electric utility	\$538.004	2.20%
Greenbrier Mall II LLC	Shopping Mall & vacant land	92.012	0.38%
Walmart Stores East LP	Discount Department retailer	65.304	0.26%
Verizon South	Telecommunications Utility	63.276	0.26%
CP Venture Two LLC	Shopping Center, Bank, Restaurant	55.282	0.23%
JPMCC	Shopping Mall	54.895	0.23%
CIPII/API Cahoon LLC	Apartment complex	54.412	0.22%
Woodlake Company Limited Ptnrshp	Apartment complex	54.072	0.22%
Chesapeake CVSD LN Apt Prop Own	Apartment complex	51.281	0.21%
Edinburg Apartments	Apartment complex	48.107	0.20%
Total - Ten largest property owners		1,076.646	4.41%
Citywide assessed valuations		24,370.702	100.00%

Source: City of Chesapeake Comprehensive Annual Report (06/30/2016) 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.

In Millions	Year	Real Property	Personal Property	Total Assessed Value
	2007	\$22,068	\$1,736	\$23,803
	2008	\$24,740	\$1,795	\$26,535
	2009	\$25,574	\$1,662	\$27,236
	2010	\$25,479	\$1,730	\$27,209
	2011	\$24,341	\$1,787	\$26,129
	2012	\$23,822	\$1,821	\$25,643
	2013	\$23,197	\$1,880	\$25,078
	2014	\$23,392	\$1,965	\$25,357
	2015	\$23,905	\$2,003	\$25,909
	2016	\$24,371	\$2,126	\$26,496



Cultural Opportunities in Region

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

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 IntICF - 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

Fund	FundName	Category	Account	Description	Actual 2016	Budget 2017	Estimated 2018	Change From Prior Year
100	General Fund	Property Taxes	1411010100	Taxes-Curr Real Prop	231,087,139	236,803,196	247,677,716	4.6%
			1411010200	Taxes-Delinq Real Prop	3,206,902	4,267,600	3,396,500	-20.4%
			1411020100	Taxes-Curr PubSvcCorp	9,004,095	8,682,000	9,700,000	11.7%
			1411030100	Taxes-Curr Pers Prop	43,090,472	43,770,000	45,175,000	3.2%
			1411030101	Taxes-Curr Pers Prop-Refunds	(1,899,640)	(2,250,000)	(2,100,000)	-6.7%
			1411030200	Taxes-Delinq Pers Prop	12,330,811	12,536,700	12,703,200	1.3%
			1411060100	Taxes-Penalties-RE&PP	1,679,970	1,768,400	1,730,700	-2.1%
			1411060200	Taxes-Interest-RE&PP	1,131,025	1,138,900	1,165,200	2.3%
		Property Taxes Total			299,630,774	306,716,796	319,448,316	4.2%
		Other Local Taxes	1412010000	Taxes-Sales and Use	38,134,835	40,091,200	39,975,800	-0.3%
			1412020100	Taxes-Utility Consumer Gas	1,970,790	1,900,000	1,950,000	2.6%
			1412020310	Taxes-Utility Electric	8,578,815	8,600,000	8,700,000	1.2%
			1412020330	Taxes-Communications Sales Tax	6,560,015	6,912,002	6,445,202	-6.8%
			1412030000	Licenses-Bus and Occupant	25,432,077	26,500,000	25,500,000	-3.8%
			1412030600	Taxes-Local Consumption	799,025	875,000	875,000	0.0%
			1412030700	Excavation Fees	44,767	35,000	40,000	14.3%
			1412050000	Licenses-Motor Vehicle	5,523,871	5,556,000	5,634,900	1.4%
			1412050100	Vehicle License Late Fees	705,694	727,700	719,900	-1.1%
			1412060000	Taxes-Bank Stock	1,629,044	1,400,000	1,675,000	19.6%
			1412070100	Taxes-Local Recordation	3,341,663	3,300,000	3,550,000	7.6%
			1412080000	Taxes-Tobacco	4,559,533	4,500,000	4,500,000	0.0%
			1412090000	Taxes-Admission	861,479	860,000	940,000	9.3%
			1412100000	Taxes-Sales Motel Rooms	4,382,166	4,300,000	4,500,000	4.7%
			1412100300	Taxes-Short Term Rental	628,180	618,000	685,000	10.8%
			1412110000	Taxes-Restaurant-Food	23,612,981	23,800,000	24,525,000	3.0%
		Other Local Taxes Total			126,764,936	129,974,902	130,215,802	0.2%
		Permit Fees	1413010000	Licenses-Animal	106,174	117,400	117,200	-0.2%
			1413030200	Licenses-Bicycle	16	0	0	0.0%
			1413030500	Transfer Fees	6,907	5,800	5,900	1.7%
			1413030600	Zoning Permits	80,190	93,800	87,300	-6.9%
			1413030700	Zoning Inspection Fees	55,996	60,000	61,000	1.7%
			1413030800	Bldg Structure & Equip Permits	1,045,319	913,223	1,157,200	26.7%
			1413030801	Misc Building Permit Fees	245	700	700	0.0%
			1413030900	Reinspection Fees	1,365	2,200	1,400	-36.4%
			1413030902	Permit Late Fees	3,998	8,000	4,000	-50.0%
			1413030903	Civil Permits	(564)	12,700	0	-100.0%
			1413030904	Franchise Utility Permits	103,950	62,800	104,000	65.6%
			1413031100	Electric Inspection Fees	281,456	261,377	281,500	7.7%
			1413031101	Early Electrical Release Fee	25,445	32,500	25,500	-21.5%
			1413031200	Rat Free Certification Fee	5,350	5,500	5,400	-1.8%
			1413031300	Plumbing Inspection Fees	247,031	189,774	247,100	30.2%
			1413031400	Mechanical Permits	437,154	366,670	437,200	19.2%
			1413031500	Elevator Inspection Fees	10,240	11,140	10,300	-7.5%
			1413032000	Highway & Driveway Permits	24,390	22,200	24,400	9.9%
			1413032300	Temporary Certificate of Occup	3,115	4,600	3,200	-30.4%
			1413032301	Temporary Release Fee	200	300	200	-33.3%
			1413032700	Solicitors Permits	4,654	5,300	4,000	-24.5%
			1413033500	Precious Metals-Gems Permit	3,600	4,200	3,600	-14.3%
			1413033600	Gas Appliance Inspection Fee	69,368	63,300	69,400	9.6%
			1413033700	Dog Pound Fees	50,863	59,500	50,900	-14.5%
			1413033701	Animal Services Fees	11,433	11,300	11,500	1.8%
			1413033800	Taxi Operations License	1,360	1,700	1,400	-17.6%
			1413033900	Rental Inspection-Housing Fees	7,735	15,700	7,800	-50.3%
			1413034000	Subdivision Review Fees	167,750	189,156	167,800	-11.3%
			1413034500	Hunting and Fishing License	171	0	0	0.0%
		Permit Fees Total			2,754,913	2,520,840	2,889,900	14.6%
		Fines & Forfeitures	1414010100	Court Fines and Forfeitures	1,939,830	2,000,000	1,849,300	-7.5%
			1414010200	Parking Fines	89,937	95,000	90,900	-4.3%
			1414010300	Overweight Citation Fines	467,816	351,400	467,800	33.1%
		Fines & Forfeitures Total			2,497,583	2,446,400	2,408,000	-1.6%

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2016	Budget 2017	Estimated 2018	Change From Prior Year
		Interest & Rent	1415010100	Interest-Bank Dep	780,037	528,300	803,600	52.1%
			1415010500	Net Inc/(Decr) in FV of Invest	346,496	0	0	0.0%
			1415010900	Interest-Customer Payments	279	1,220	0	-100.0%
			1415020201	Rent- P&R Concessions	5,640	7,600	7,500	-1.3%
			1415020203	Rent-Athletic Fields	30,608	78,650	102,000	29.7%
			1415020204	Rent-Ches City Park	24,805	37,400	25,000	-33.2%
			1415020205	Rent-Park Shelters	40,790	17,000	60,000	252.9%
			1415020206	Rent-NWRP Fees	3,376	15,300	15,000	-2.0%
			1415020208	Rent-Other Recreational	34,185	35,000	39,000	11.4%
			1415020209	Rent-Campsites	63,967	65,000	75,000	15.4%
			1415020210	Rent-Cabins	6,995	10,000	12,000	20.0%
			1415020211	Rent-Park Land	9,598	10,000	10,000	0.0%
			1415020212	Rent-Park-Buildings	0	0	0	0.0%
				Rent-Park Bldg	67	100	200	100.0%
			1415020280	Rent-Community Centers	156,576	160,000	175,000	9.4%
			1415020502	Rent-Health Dept Battlefield	113,400	113,400	113,400	0.0%
			1415020503	Rent-Clinics Liberty	24,228	24,200	24,300	0.4%
			1415020505	Rent-Library	16,748	14,700	16,800	14.3%
			1415020506	Rent-Civic Facilities	35,095	27,000	40,000	48.1%
			1415020507	Rent-Acquired Property PW	3,300	6,000	3,300	-45.0%
			1415020900	Rent-Showmobile	1,735	3,000	5,000	66.7%
			1415020999	Rent-Other	33,301	32,600	33,400	2.5%
			1415021000	Parking Fees	4,790	5,600	9,000	60.7%
			1415022000	Vending Machine Commissions	52,100	51,000	51,200	0.4%
			1415025010	Clearing Fixed Asset Dispos	66	0	0	0.0%
		Interest & Rent Total			1,788,182	1,243,070	1,620,700	30.4%
		Charges for Services	1416010200	Excess Fees	269,215	157,500	196,800	25.0%
			1416010300	Sheriff-Process Service Fees	22,861	22,861	22,900	0.2%
			1416010400	Law Library Fees	86,877	86,700	86,900	0.2%
			1416010500	DNA Testing Fee	3,683	3,200	4,200	31.3%
			1416010700	Court Fees-Municipal	41,191	53,300	41,200	-22.7%
			1416010800	Court Fees-Miscellaneous	116,974	93,100	117,000	25.7%
			1416010900	Special Court Costs	65,179	75,500	65,200	-13.6%
			1416011000	Accident Report Fees	46,880	48,600	46,900	-3.5%
			1416011010	Del Red Light Admin Fees	0	0	0	0.0%
				Delinquent Red Light Admin Fees	84,186	0	84,200	100.0%
			1416012000	Escheated Funds	23,187	0	0	0.0%
			1416013000	Sale of Svc-Planning	5,465	4,100	5,500	34.1%
			1416015000	Sale of Svc-Assessor	7,563	6,000	7,600	26.7%
			1416016000	Sale of Svc-Public Info	176	100	200	100.0%
			1416018100	DMV Select Svc Fees-CommRev	78,039	60,600	90,000	48.5%
			1416020100	Commonwealth's Attorney Fees	21,690	25,500	21,700	-14.9%
			1416030200	Police Escort Fee	24,683	23,400	24,700	5.6%
			1416030300	Police-Abandoned Vehicle Fee	255	0	300	100.0%
			1416030400	Sale of Svc-Police	149,897	127,600	149,900	17.5%
			1416030500	DUI Expense Reimbursement	38,150	40,400	38,200	-5.4%
			1416040100	Fire Report Fees	1,000	900	1,000	11.1%
			1416040200	EMS Fees	5,634,471	7,300,000	6,328,100	-13.3%
			1416040300	Fire Inspection Fees	47,476	34,200	47,500	38.9%
			1416050100	Sheriff-Weekend Jail Time Fee	24,145	36,700	24,100	-34.3%
			1416050110	Sheriff-Saturday Weekend Fee	0	0	0	0.0%
				Sheriff-Saturday Weekend Fee	36,172	36,700	36,200	-1.4%
			1416050120	Sheriff-ProcessFeeWorkRelease	0	0	0	0.0%
				Sheriff-ProcessFeeWorkRelease	78,650	26,650	85,000	218.9%
			1416050200	Inmate Processing Fee	27,094	31,100	27,100	-12.9%
			1416050401	Sale of Svc Fed Inm-TranspGrd	115	0	0	0.0%
			1416050403	Sale of Svc Fed Inm-PrisDays	175,812	114,800	175,800	53.1%
			1416050600	Jail Inmate Monitors	69,181	88,700	69,200	-22.0%
			1416050700	Sheriff - Jail Phone System	719,312	500,000	760,000	52.0%
			1416050800	Sheriff-Jail Fee	(220,720)	246,400	270,000	9.6%
			1416051300	Court Security Fee	347,895	399,400	347,900	-12.9%
			1416051600	NonConsecutive Jail Time fee	135	200	100	-50.0%
			1416051800	Inmate Medical Fees	(4,453)	13,600	16,000	17.6%

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2016	Budget 2017	Estimated 2018	Change From Prior Year
		Charges for Services	1416070500	Subdivision Inspection Fees	364,450	229,400	364,400	58.8%
			1416070700	Eng/Adm/Inspec	14,736	20,000	14,700	-26.5%
			1416070701	Eng/Adm/Inspec Fin Mgmt	283	150	0	-100.0%
			1416070901	Sale of Svc-Public Works	287,029	256,000	287,000	12.1%
			1416080210	Waste Recycling Rev Serv Chrg	144	0	0	0.0%
			1416120100	Recreation-Franchise Fees	100,864	110,000	0	-100.0%
			1416120400	Recreation-Fees	716,888	632,700	898,100	41.9%
			1416120800	Recreation-ID Cards	118,387	126,000	148,000	17.5%
			1416120900	Dog Park Fees	5,692	5,000	7,000	40.0%
			1416140100	Library Fees & Fines	180,114	197,400	180,100	-8.8%
			1416140101	Library Delinquent Fees/Fines	41,501	31,000	41,500	33.9%
			1416140102	Library Delinq Replacemt Fees	73,315	52,100	63,500	21.9%
			1416140103	Library - Inter Lib Loan Posta	664	700	700	0.0%
			1416140200	Library Lost Book Fees	18,426	19,600	18,400	-6.1%
			1416140400	Library Non-Res Card Fees	5,420	5,400	5,400	0.0%
			1416150200	Sale of Publications	10	0	0	0.0%
			1416150400	Zoning Plan Review Fees	18,165	20,800	18,200	-12.5%
			1416150401	Zoning Certifications	6,050	6,600	6,100	-7.6%
			1416150500	Lot Processing Fee	95,550	95,200	95,600	0.4%
			1416150700	Building Plan Review Fees	69,427	60,200	69,400	15.3%
			1416150800	Technology Fees - Inspections	81,730	72,400	81,700	12.8%
			1416150900	EGOV Subscription Revenue	28,317	31,200	28,300	-9.3%
			1416151000	Verizon Franchise Fee-EG Chann	179,686	0	0	0.0%
			1416160400	Environment Site Assess Fees	28,593	39,700	28,600	-28.0%
			1416190100	Wage Assignment Fees	0	5,800	0	-100.0%
			1416190200	Returned Check Fees	12,814	12,600	12,800	1.6%
			1416190401	Admin Fee-Dup Receipts	30,099	38,200	30,100	-21.2%
			1416190402	Admin Fee-Delq Tax Collect	798,037	822,100	798,000	-2.9%
			1416190403	Admin Fee-Erroneous Assmt-Int	(16,112)	(38,800)	(16,100)	-58.5%
			1416190405	Admin Fee-Legal	2,062	2,200	2,100	-4.5%
			1416190406	FOIA	6,644	0	6,600	100.0%
			1416190407	Passport Application Fee	90,835	79,900	90,800	13.6%
			1416190408	DMV Hold Fees- Admin Fee	57,768	0	57,800	100.0%
			1416190500	Custodial Svcs Pks & Rec	106,902	101,600	107,000	5.3%
			1416190700	Penalties-Non-taxes	21,347	33,200	21,300	-35.8%
			1416190800	Legal Service Fees	16,408	23,500	16,400	-30.2%
		Charges for Services Total			11,584,682	12,749,661	12,674,900	-0.6%
		Miscellaneous	1418010100	Payments in Lieu of Taxes	0	0	0	0.0%
			1418030300	Expenditure Refunds	10,462	4,000	4,000	0.0%
			1418990500	Sale of Salvage and Surplus	10,087	4,000	5,000	25.0%
			1418990600	Sale of Real Property	69,870	0	0	0.0%
			1418991100	Miscellaneous Local Revenues	37,213	0	0	0.0%
			1418991108	EnergyConnect Revenue	24,989	7,600	6,000	-21.1%
			1418991109	EZPass Revenue at Cost	32,646	25,000	25,000	0.0%
			1418991110	EZPass Commission	3,859	2,200	2,200	0.0%
			1418991400	Sale of Refuse Container PbWks	13,975	12,000	12,000	0.0%
			1418991401	Sale of Recycling Bins PbWks	4,292	4,000	3,500	-12.5%
			1418991500	Claims Reimb Public Works	53,487	15,000	12,000	-20.0%
			1418991900	Sale of Svc	111,085	0	0	0.0%
			1418995002	Sale of Recreational Services	3	0	0	0.0%
			1418995003	Sale of Food	17,359	27,000	23,000	-14.8%
			1418995004	Sale of Beverages	12,832	14,000	19,500	39.3%
			1418996000	Sale of General Merchandise	17,828	23,000	22,000	-4.3%
			1418997003	Sale of Recreation Merchandise	5,681	5,100	6,400	25.5%
			1418998000	Special Event Revenue	33,073	35,000	35,500	1.4%
			1418998100	Stay and Play Revenue	383,649	340,000	375,000	10.3%
			1418999000	Cash Short/Over	74	0	0	0.0%
		Miscellaneous Total			842,462	517,900	551,100	6.4%
		Recoveries & Rebates	1419020103	Rec/Reb-Jail Costs	0	0	0	0.0%
			1419020400	Rec/Reb-Ins Claims Collected	66,858	0	0	0.0%
			1419020503	Rec/Reb-VA Dept of Taxation	114	100	100	0.0%
			1419020504	Rec/Reb-P/Y Expenditures	46,860	10,000	10,000	0.0%

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2016	Budget 2017	Estimated 2018	Change From Prior Year
		Recoveries & Rebates	1419020505	Rec/Reb-Other	413,339	100,200	100,200	0.0%
			1419020508	Rec/Reb-Parks	3,824	0	0	0.0%
			1419020509	Rec/Reb-Animal Control	140	0	0	0.0%
			1419020511	Rec/Reb-Jury	3,465	0	0	0.0%
			1419020520	Rec/Reb-Advertising Legal Sales	8,355	0	0	0.0%
		Recoveries & Rebates Total			542,955	110,300	110,300	0.0%
		State Non-categorical Aid	1422010100	ABC Profits	0	0	0	0.0%
			1422010300	Rolling Stock Taxes	183,545	184,300	175,000	-5.0%
			1422010400	Taxes-Sales Mobile Homes	32,615	34,700	35,000	0.9%
			1422010500	Grantors Tax	870,963	701,700	871,000	24.1%
			1422010600	Indirect Costs	392,158	389,800	392,200	0.6%
			1422010901	Taxes-Curr PPTRA	28,590,001	28,590,000	28,590,000	0.0%
			1422011000	Taxes-Auto Daily Rental	1,026,501	958,500	1,060,000	10.6%
		State Non-categorical Aid Total			31,095,784	30,859,000	31,123,200	0.9%
		State Shared Expenses	1423010000	Commonwealth Attorney	1,920,314	1,893,400	1,920,300	1.4%
			1423020000	Sheriff	9,673,117	9,455,900	10,466,562	10.7%
			1423030000	Commissioner of the Revenue	357,546	351,500	357,500	1.7%
			1423040000	Treasurer	378,762	372,300	378,800	1.7%
			1423060001	General Registrar	87,302	76,800	87,300	13.7%
			1423070000	Circuit Court Clerk	1,172,994	1,180,900	1,173,000	-0.7%
			1423080000	Agriculture	84,105	84,270	84,100	-0.2%
		State Shared Expenses Total			13,674,140	13,415,070	14,467,562	7.8%
		State Categorical Aid-Other	1424010300	Public Safety-PoliceStateHB599	6,299,896	6,502,735	6,299,900	-3.1%
			1424020200	Jail Prisoner Costs (LIDS)	1,815,420	2,012,400	1,900,000	-5.6%
			1424030100	Street Construction & Maint	33,344,932	33,371,570	34,171,600	2.4%
			1424080200	Library Funds	179,496	185,144	179,500	-3.0%
			1424106400	State Recordation Taxes	1,104,735	1,000,000	1,000,000	0.0%
		State Categorical Aid-Other Total			42,744,480	43,071,849	43,551,000	1.1%
		Federal Government Aid	1430210999	Federal - ARRA Econ Stimulus	0	0	0	0.0%
			1432030000	Drug Enforcement-Fed OT Reimb	53,610	0	0	0.0%
			1433010990	Pymt in Lieu of Tax(Fores Svc)	7,065	6,100	6,100	0.0%
			1433020400	Sheriff-SSI Incentive Pay	4,200	0	0	0.0%
			1433069900	Refuge Sharing Act	33,615	29,100	29,100	0.0%
			1433110300	Crim Alien Asst Program	15,439	20,000	11,000	-45.0%
			1433119900	Gen Govt-Other Fed Grants	0	0	0	0.0%
				Gen Govt-Other Fed Grants	20,000	0	0	0.0%
		Federal Government Aid Total			133,929	55,200	46,200	-16.3%
		General Fund Total			534,054,818	543,680,988	559,106,980	2.8%
201	VA Public Assistance	Interest & Rent	1415010100	Interest-Bank Dep	17,067	0	0	0.0%
		Interest & Rent Total			17,067	0	0	0.0%
		Charges for Services	1416110300	Sale of Svc-Interagency	0	56,393	0	-100.0%
			1416190499	Admin Fee-Other	480	600	500	-16.7%
		Charges for Services Total			480	56,993	500	-99.1%
		Recoveries & Rebates	1419020301	Rec/Reb-PA Grants	6	0	0	0.0%
			1419020302	Rec/Reb - TANF	8,011	6,000	6,000	0.0%
			1419020303	Rec/Reb-Child Care Pymt	0	0	0	0.0%
				Rec/Reb-Child Care Pymt	1,490	0	0	0.0%
			1419020505	Rec/Reb-Other	7,544	3,500	4,500	28.6%
			1419020511	Rec/Reb-Jury	90	0	0	0.0%
		Recoveries & Rebates Total			17,141	9,500	10,500	10.5%
		State Categorical Aid-Other	1424060200	Public Assistance-VA	4,165,995	5,592,383	4,655,574	-16.8%
		State Categorical Aid-Other Total			4,165,995	5,592,383	4,655,574	-16.8%

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2016	Budget 2017	Estimated 2018	Change From Prior Year
201	VA Public Assistance	Federal Government Aid	1430210999	Federal - ARRA Econ Stimulus	0	0	0	0.0%
			1433059900	Public Welfare-Other Fed Grn	9,488,179	8,230,793	9,469,797	15.1%
		Federal Government Aid Total			9,488,179	8,230,793	9,469,797	15.1%
	VA Public Assistance Total				13,688,863	13,889,669	14,136,371	1.8%
203	Interagency Consortium	Interest & Rent	1415010100	Interest-Bank Dep	2,686	0	0	0.0%
				Interest & Rent Total	2,686	0	0	0.0%
		Charges for Services	1416110400	Parent Co-Pay	766	0	0	0.0%
		Charges for Services Total			766	0	0	0.0%
		Recoveries & Rebates	1419020505	Rec/Reb-Other	25,594	0	0	0.0%
		Recoveries & Rebates Total			25,594	0	0	0.0%
		State Categorical Aid-Other	1424060200	Public Assistance-VA	0	0	0	0.0%
			1424065000	Pool Revenue-VA	2,291,130	1,970,709	2,218,392	12.6%
			1424069900	Public Welfare-Other St Grant	31,423	31,423	31,423	0.0%
		State Categorical Aid-Other Total			2,322,553	2,002,132	2,249,815	12.4%
		Federal Government Aid	1433059900	Public Welfare-Other Fed Grn	0	0	0	0.0%
		Federal Government Aid Total			0	0	0	0.0%
	Interagency Consortium Total				2,351,599	2,002,132	2,249,815	12.4%
204	Fee Supported Activities	Permit Fees	1413034200	Fire Permit Fees	67,400	75,100	75,100	0.0%
			1413034250	Fire Bulk Storage Fees	105,738	90,000	90,000	0.0%
		Permit Fees Total			173,138	165,100	165,100	0.0%
		Fines & Forfeitures	1414010400	Fire Violation Fines	0	0	0	0.0%
			1414010500	Red Light Photo Enforce Fine	495,214	264,000	396,216	50.1%
			1414010700	Red Flex Retainage	0	0	0	0.0%
				Red Flex Retainage	36,000	36,000	36,000	0.0%
		Fines & Forfeitures Total			531,214	300,000	432,216	44.1%
		Interest & Rent	1415010100	Interest-Bank Dep	3,342	0	0	0.0%
		Interest & Rent Total			3,342	0	0	0.0%
		Charges for Services	1416040300	Fire Inspection Fees	105,200	150,000	246,600	64.4%
			1416080300	Weed Cutting Charges	160,503	215,200	215,200	0.0%
		Charges for Services Total			265,703	365,200	461,800	26.5%
		Recoveries & Rebates	1419020516	Rec/Reb-Fire HEAT	3,283	6,000	5,000	-16.7%
		Recoveries & Rebates Total			3,283	6,000	5,000	-16.7%
	Fee Supported Activities Total				976,680	836,300	1,064,116	27.2%
205	Integrated Behavioral Health Care	Interest & Rent	1415010100	Interest-Bank Dep	33,634	0	0	0.0%
				Interest & Rent Total	33,634	0	0	0.0%
		Charges for Services	1416100200	MH Fees	3,070,899	3,614,270	4,865,014	34.6%
			1416100300	Intellectual Disability Fees	4,854,176	4,399,810	4,920,389	11.8%
			1416100500	SA Substance Abuse Fees	201,871	77,100	84,118	9.1%
		Charges for Services Total			8,126,945	8,091,180	9,869,521	22.0%
		Miscellaneous	1418991100	Miscellaneous Local Revenues	0	0	0	0.0%
			1418995003	Sale of Food	10,125	11,600	11,600	0.0%
			1418995004	Sale of Beverages	20	0	0	0.0%
		Miscellaneous Total			10,145	11,600	11,600	0.0%

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2016	Budget 2017	Estimated 2018	Change From Prior Year
205	Integrated Behavioral							
		Recoveries & Rebates	1419020503	Rec/Reb-VA Dept of Taxation	0	0	0	0.0%
			1419020505	Rec/Reb-Other	70,748	0	0	0.0%
			1419020511	Rec/Reb-Jury	180	0	0	0.0%
		Recoveries & Rebates Total			70,928	0	0	0.0%
		State Categorical Aid-Other	1424050100	Mental Health Svcs-VA	6,404,720	6,218,870	6,244,716	0.4%
			1424050200	Intellectual Disabilit Svcs-VA	857,619	838,214	881,894	5.2%
			1424050300	Substance Abuse Svcs-VA	903,228	892,655	907,883	1.7%
		State Categorical Aid-Other Total			8,165,567	7,949,739	8,034,493	1.1%
		Federal Government Aid	1433045000	Mental Health Svcs-Fed	222,009	134,710	134,333	-0.3%
			1433046000	Substance Abuse Svcs-Fed	715,611	714,539	714,539	0.0%
			1433055000	Part C Infant-Fed	265,971	265,971	257,494	-3.2%
		Federal Government Aid Total			1,203,591	1,115,220	1,106,366	-0.8%
	Integrated Behavioral Health Care Total				17,610,809	17,167,739	19,021,980	10.8%
206	Conference Center	Other Local Taxes	1412100000	Taxes-Sales Motel Rooms	625,592	625,200	643,000	2.8%
			1412100100	Taxes-Lodging Flat	820,778	870,500	845,600	-2.9%
			1412110000	Taxes-Restaurant-Food	2,357,343	2,395,500	2,453,000	2.4%
		Other Local Taxes Total			3,803,713	3,891,200	3,941,600	1.3%
		Interest & Rent	1415010100	Interest-Bank Dep	12,783	0	0	0.0%
			1415020300	Rent-Conference Center	201,806	261,600	233,741	-10.6%
		Interest & Rent Total			214,589	261,600	233,741	-10.6%
		Charges for Services	1416010600	Sale of Svc-Conference Center	130,465	125,000	200,582	60.5%
		Charges for Services Total			130,465	125,000	200,582	60.5%
		Miscellaneous	1418990500	Sale of Salvage and Surplus	0	0	0	0.0%
			1418991100	Miscellaneous Local Revenues	0	0	600	100.0%
			1418991930	Sale of Svc Sponsorship	0	0	10,000	100.0%
			1418995000	Conf Center Service Fees	256,049	239,600	307,559	28.4%
			1418995001	Admission Fees	14,141	65,000	57,000	-12.3%
			1418995003	Sale of Food	954,342	1,110,100	1,192,816	7.5%
			1418995004	Sale of Beverages	126,558	87,900	144,395	64.3%
			1418996000	Sale of General Merchandise	312	0	0	0.0%
			1418999000	Cash Short/Over	63	0	0	0.0%
		Miscellaneous Total			1,351,465	1,502,600	1,712,370	14.0%
		Recoveries & Rebates	1419020503	Rec/Reb-VA Dept of Taxation	0	0	0	0.0%
			1419020505	Rec/Reb-Other	701	23,985	0	-100.0%
			1419020519	Rec/Reb-Dealers Discount	(699)	(32,450)	0	-100.0%
		Recoveries & Rebates Total			2	(8,465)	0	-100.0%
	Conference Center Total				5,500,234	5,771,935	6,088,293	5.5%
207	E-911 Operations	Other Local Taxes	1412020330	Taxes-Communications Sales Tax	4,947,998	4,947,998	4,947,998	0.0%
		Other Local Taxes Total			4,947,998	4,947,998	4,947,998	0.0%
		Interest & Rent	1415010100	Interest-Bank Dep	11,136	0	0	0.0%
		Interest & Rent Total			11,136	0	0	0.0%
		State Categorical Aid-Other	1424010500	Wireless E-911 Service Board	1,356,122	1,325,000	1,325,000	0.0%
		State Categorical Aid-Other Total			1,356,122	1,325,000	1,325,000	0.0%
	E-911 Operations Total				6,315,256	6,272,998	6,272,998	0.0%
208	Chesapeake Juvenile Serv	Interest & Rent	1415010100	Interest-Bank Dep	9,615	0	0	0.0%

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2016	Budget 2017	Estimated 2018	Change From Prior Year
208	Chesapeake Juvenile Serv	Interest & Rent Total			9,615	0	0	0.0%
		Charges for Services	1416192200	Telephone Commissions	14,856	8,100	14,000	72.8%
		Charges for Services Total			14,856	8,100	14,000	72.8%
		Recoveries & Rebates	1419020101	Rec/Reb-Jt Cost-Juv Home	1,528,930	1,528,100	1,528,120	0.0%
		Recoveries & Rebates Total			1,528,930	1,528,100	1,528,120	0.0%
		State Categorical Aid-Other	1424010200	Juvenile Detention Home	3,212,321	3,053,919	3,160,268	3.5%
		State Categorical Aid-Other Total			3,212,321	3,053,919	3,160,268	3.5%
	Chesapeake Juvenile Services Total				4,765,722	4,590,119	4,702,388	2.4%
209	Tax Incr Financing-Greent	Property Taxes	1411010100	Taxes-Curr Real Prop	5,508,179	6,172,600	7,282,400	18.0%
		Property Taxes Total			5,508,179	6,172,600	7,282,400	18.0%
		Interest & Rent	1415010100	Interest-Bank Dep	57,567	0	0	0.0%
		Interest & Rent Total			57,567	0	0	0.0%
	Tax Incr Financing-Greenbrier Total				5,565,746	6,172,600	7,282,400	18.0%
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	4,069,993	4,323,000	4,683,700	8.3%
		Property Taxes Total			4,069,993	4,323,000	4,683,700	8.3%
		Interest & Rent	1415010100	Interest-Bank Dep	30,329	0	0	0.0%
		Interest & Rent Total			30,329	0	0	0.0%
	Tax Incr Financing-SoNorfolk Total				4,100,322	4,323,000	4,683,700	8.3%
401	Debt Service Fund	Interest & Rent	1415010100	Interest-Bank Dep	115,365	0	0	0.0%
			1415010235	SNAP 15-83 05B VPSA Interest	9	0	0	0.0%
			1415010237	SNAP 15-84/85 06A VPSA Interes	69	0	0	0.0%
			1415010242	SNAP 15-104 GO PIB 2008A	3,026	0	0	0.0%
			1415010243	SNAP 15-106 GO TIF 2008B Inter	13,780	0	0	0.0%
			1415010249	SNAP 15-126/127GOPIBA-2IntBABS	31,067	0	0	0.0%
			1415010250	SNAP 15-128/129GOPIB GBB-2BABS	245	0	0	0.0%
			1415010251	SNAP 15-130/131GOPIB SNC-2BABS	141	0	0	0.0%
			1415010255	SNAP 15-168/169 13A VPSA Inter	0	0	0	0.0%
				SNAP 15-168/169 13A VPSA Inter	262	0	0	0.0%
			1415010256	SNAP 15-170/171 13B VPSA Inter	0	0	0	0.0%
				SNAP 15-170/171 13B VPSA Inter	1,516	0	0	0.0%
			1415010257	SNAP 15-174/175 16A VPSA Inter	3,395	0	0	0.0%
			1415010258	SNAP 15-176/177 16B VPSA Inter	6,109	0	0	0.0%
			1415010259	Interest-SNAP Other	(59,618)	0	0	0.0%
			1415010500	Net Inc/(Decr) in FV of Invest	76,500	0	0	0.0%
			1415020508	Rent-Human Services Bldg	54,889	54,889	54,889	0.0%
		Interest & Rent Total			246,754	54,889	54,889	0.0%
		Miscellaneous	1418991100	Miscellaneous Local Revenues	185,921	257,051	360,770	40.3%
		Miscellaneous Total			185,921	257,051	360,770	40.3%
		Federal Government Aid	1430211999	Federal- ARRA BABond Int Reimb	648,821	647,834	647,834	0.0%
			1430212999	Federal - ARRA RZED Int Reimb	45,728	44,128	44,765	1.4%
			1430213999	Federal - ARRA QSCB Int Reimb	198,056	198,050	198,050	0.0%

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2016	Budget 2017	Estimated 2018	Change From Prior Year
401	Debt Service Fund	Federal Government Aid Total			892,605	890,012	890,649	0.1%
	Debt Service Fund Total				1,325,280	1,201,952	1,306,308	8.7%
501	Public Utilities Operations	Interest & Rent	1415025000	Gain on Disposal of Fixed Asse	0	0	0	0.0%
			1415025010	Clearing Fixed Asset Dispos	1,400	0	0	0.0%
		Interest & Rent Total			1,400	0	0	0.0%
		Miscellaneous	1418990300	Donations-Local	0	0	0	0.0%
			1418990500	Sale of Salvage and Surplus	914	0	0	0.0%
		Miscellaneous Total			914	0	0	0.0%
		Recoveries & Rebates	1419020400	Rec/Reb-Ins Claims Collected	0	0	0	0.0%
			1419020511	Rec/Reb-Jury	60	0	0	0.0%
		Recoveries & Rebates Total			60	0	0	0.0%
	Public Utilities Operations Fund Total				2,374	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%
507	Public Utilities Capital Improvement	Interest & Rent	1415010100	Interest-Bank Dep	0	0	0	0.0%
		Interest & Rent Total			0	0	0	0.0%
509	Public Utilities Revenue Bond Fund	Interest & Rent	1415010100	Interest-Bank Dep	0	0	0	0.0%
		Interest & Rent Total			0	0	0	0.0%
510	Public Utilities Revenue Fund	Interest & Rent	1415010100	Interest-Bank Dep	512,254	300,000	300,000	0.0%
			1415010500	Net Inc/(Decr) in FV of Invest	30,259	0	0	0.0%
			1415010900	Interest-Customer Payments	12,383	20,000	20,000	0.0%
			1415020509	Rent-Fire Hydrant	1,021,390	1,192,320	1,192,320	0.0%
		Interest & Rent Total			1,576,286	1,512,320	1,512,320	0.0%
		Charges for Services	1416016000	Sale of Svc-Public Info	1,540	0	0	0.0%
			1416070700	Eng/Adm/Inspec	28,538	13,000	13,000	0.0%
			1416080601	Sewer Connect Fees	1,944,400	1,500,000	1,500,000	0.0%
			1416080602	Sewer Connect Fees 88 Ref	8,270,384	0	0	0.0%
			1416080603	Sewer Service Charge Consumption	18,649,462	0	0	0.0%
			1416080609	Pro Rata Sewer Conn Fee Reimb	(232,372)	0	0	0.0%
			1416080622	Cost Part Sewer Assessment Fee	87,492	115,000	160,000	39.1%
			1416080701	Water Connection Fees	2,457,221	2,000,000	2,000,000	0.0%
			1416080702	Water Connection Fees 88 Ref	17,121,128	0	0	0.0%
			1416080703	Water Service Charge Consumption	21,650,820	0	0	0.0%
			1416080722	Cost Part Water Assessment Fee	32,391	55,000	55,000	0.0%
			1416080801	Water Billings	(52,563)	40,919,100	42,657,348	4.2%
			1416080802	Reconnection Charges	119,010	50,000	50,000	0.0%
			1416080803	Laboratory Fees	4,680	2,500	2,500	0.0%
			1416080804	Account Entry Fees	93,663	80,000	80,000	0.0%
			1416080805	Sewer Service Charges	409,225	29,215,600	29,855,135	2.2%
			1416080806	Pro Rata Contributions	(216,955)	0	0	0.0%
			1416080808	Miscellaneous Water Revenue	11,700	10,500	10,500	0.0%
			1416080809	ProRata Payments to Developers	(52,800)	0	0	0.0%
			1416190700	Penalties-Non-taxes	319,350	350,000	350,000	0.0%
		Charges for Services Total			70,646,313	74,310,700	76,733,483	3.3%
		Miscellaneous	1418990500	Sale of Salvage and Surplus	20,044	6,500	6,500	0.0%
			1418991900	Sale of Svc	66,330	75,000	75,000	0.0%

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2016	Budget 2017	Estimated 2018	Change From Prior Year
510	Public Utilities Revenue	Miscellaneous Total			86,374	81,500	81,500	0.0%
		Recoveries & Rebates	1419020400	Rec/Reb-Ins Claims Collected	0	0	0	0.0%
			1419020505	Rec/Reb-Other	128,364	0	0	0.0%
		Recoveries & Rebates Total			128,364	0	0	0.0%
		Federal Government Aid	1430211999	Federal- ARRA BABond Int Reimb	608,430	599,991	589,252	-1.8%
		Federal Government Aid Total			608,430	599,991	589,252	-1.8%
	Public Utilities Revenue Fund Total				73,045,767	76,504,511	78,916,555	3.2%
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%
	Public Utilities Subordinate Debt Fund Total				0	0	0	0.0%
520	Stormwater Mgmt - Ops	Permit Fees	1413032800	Stormwater Permits	5,957	216,100	5,016	-97.7%
			1413032810	Land Disturbance Permit Fees	239,811	0	239,400	100.0%
		Permit Fees Total			245,768	216,100	244,416	13.1%
		Interest & Rent	1415010100	Interest-Bank Dep	181,619	100,000	200,000	100.0%
			1415010500	Net Inc/(Decr) in FV of Invest	24,402	0	0	0.0%
		Interest & Rent Total			206,021	100,000	200,000	100.0%
		Charges for Services	1416010500	DNA Testing Fee	0	0	0	0.0%
			1416070801	Stormwater Fees	15,406,219	15,769,900	15,675,000	-0.6%
			1416070901	Sale of Svc-Public Works	9,996	10,000	10,000	0.0%
		Charges for Services Total			15,416,215	15,779,900	15,685,000	-0.6%
	Stormwater Mgmt - Ops Total				15,868,005	16,096,000	16,129,416	0.2%
525	CTS Operations	Interest & Rent	1415010100	Interest-Bank Dep	53,912	0	25,000	100.0%
		Interest & Rent Total			53,912	0	25,000	100.0%
		Charges for Services	1416070401	Tolls-Cash	4,501,723	4,539,100	4,863,468	7.1%
			1416070402	Tolls-Discount Tickets	499,880	504,100	518,447	2.8%
			1416070403	Tolls-Electronic Collection	6,737,050	10,640,970	13,003,072	22.2%
			1416070405	Tolls-Unpaid Tolls	3,701	5,000	0	-100.0%
			1416070406	Tolls-Violation Enforcement	92,815	55,000	40,000	-27.3%
			1416070407	Tolls - Revenue	0	3,478,430	4,850,893	39.5%
			1416190499	Admin Fee-Other	73,345	30,000	10,000	-66.7%
		Charges for Services Total			11,908,513	19,252,600	23,285,880	20.9%
		Miscellaneous	1418991100	Miscellaneous Local Revenues	0	0	0	0.0%
			1418991109	EZ Pass Revenue (At Cost)	0	0	17,500	100.0%
		Miscellaneous Total			0	0	17,500	100.0%
		Recoveries & Rebates	1419020505	Rec/Reb-Other	29,554	36,400	20,000	-45.1%
		Recoveries & Rebates Total			29,554	36,400	20,000	-45.1%
	CTS Operations Total				11,991,979	19,289,000	23,348,380	21.0%
526	CTS - Renew/Repl	Interest & Rent	1415010100	Interest-Bank Dep	23,231	0	0	0.0%
		Interest & Rent Total			23,231	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				23,231	0	0	0.0%

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2016	Budget 2017	Estimated 2018	Change From Prior Year	
601	City Garage	Interest & Rent	1415010100	Interest-Bank Dep	21,013	0	0	0.0%	
			1415025010	Clearing Fixed Asset Dispos	379,828	0	0	0.0%	
			Interest & Rent Total			400,841	0	0	0.0%
		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 (Inte	1416051200	Sale of Svc Sheriff Workforce	721,532	908,912	954,954	5.1%	
			1416051201	Sale of Svc Sheriff Mowing	133,153	0	0	0.0%	
			Charges for Services (Internal) Total		854,685	908,912	954,954	5.1%	
		Miscellaneous	1418990300	Donations-Local	0	0	0	0.0%	
			1418990500	Sale of Salvage and Surplus	16,304	0	0	0.0%	
			1418995118	City Garage - Sales Outside	999,228	1,400,000	962,930	-31.2%	
			Miscellaneous Total		1,015,532	1,400,000	962,930	-31.2%	
		Miscellaneous (Internal)	1418995116	City Garage-Sales Labor	13,008,104	13,668,978	14,617,723	6.9%	
				Miscellaneous (Internal) Total	13,008,104	13,668,978	14,617,723	6.9%	
		Recoveries & Rebates	1419020400	Rec/Reb-Ins Claims Collected	51,974	0	0	0.0%	
			1419020505	Rec/Reb-Other	223,220	0	0	0.0%	
			Recoveries & Rebates Total		275,194	0	0	0.0%	
	City Garage Total			15,554,355	15,977,890	16,535,607	3.5%		
603	Information Technology	Interest & Rent	1415010100	Interest-Bank Dep	19,227	0	0	0.0%	
			1415020100	Rent-General Property	233,543	210,000	36,315	-82.7%	
			Interest & Rent Total		252,769	210,000	36,315	-82.7%	
		Miscellaneous	1418990300	Donations-Local	0	0	0	0.0%	
			1418995205	IT Charges - Outside Agencies	579,234	541,774	448,585	-17.2%	
			Miscellaneous Total		579,234	541,774	448,585	-17.2%	
		Miscellaneous (Internal)	1418995200	IT Charges-Comp Svcs	9,176,407	9,078,285	10,798,497	18.9%	
			1418995203	IT Charges- GIS	35	0	0	0.0%	
			Miscellaneous (Internal) Total		9,176,442	9,078,285	10,798,497	18.9%	
		Recoveries & Rebates	1419020505	Rec/Reb-Other	12,726	0	0	0.0%	
	Recoveries & Rebates Total		12,726	0	0	0.0%			
	Information Technology Total			10,021,172	9,830,059	11,283,397	14.8%		
605	Self-Funded Health Plan	Interest & Rent	1415010100	Interest-Bank Dep	0	0	0	0.0%	
				Interest & Rent Total	0	0	0	0.0%	
		Miscellaneous	1418995500	Self-Funded Health Plan Charge	2,388,929	3,257,064	4,341,000	33.3%	
			1418995600	Self-Funded Health Plan Chrg-E	0	1,089,335	1,100,000	1.0%	
			Miscellaneous Total		2,388,929	4,346,399	5,441,000	25.2%	
		Miscellaneous (Internal)	1418995300	Risk Mgmt Charges	0	0	0	0.0%	
			1418995500	Self-Funded Health Plan Charge	14,302,179	24,436,841	29,216,000	19.6%	
			1418995600	Self-Funded Health Plan Chrg-E	0	6,109,210	5,913,000	-3.2%	
	Miscellaneous (Internal) Total		14,302,179	30,546,051	35,129,000	15.0%			
Recoveries & Rebates	1419020505	Rec/Reb-Other	0	33,650	0	-100.0%			
	Recoveries & Rebates Total		0	33,650	0	-100.0%			
	Self-Funded Health Plan Total			16,691,107	34,926,100	40,570,000	16.2%		
606	Self-Insurance Fund	Interest & Rent	1415010100	Interest-Bank Dep	93,515	0	0	0.0%	
			1415010500	Net Inc/(Decr) in FV of Invest	52,064	0	0	0.0%	
			Interest & Rent Total		145,580	0	0	0.0%	

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2016	Budget 2017	Estimated 2018	Change From Prior Year
606	Self-Insurance Fund							
		Miscellaneous (Internal)	1418995300	Risk Mgmt Charges	4,261,123	4,537,868	4,941,922	8.9%
			1445000100	Reimb for Medical Claims	1,814,147	3,619,555	3,432,221	-5.2%
			1445000101	Reimb for Indemnity Claims	302,887	1,208,744	1,212,551	0.3%
		Miscellaneous (Internal) Total			6,378,158	9,366,167	9,586,694	2.4%
		Recoveries & Rebates	1419020400	Rec/Reb-Ins Claims Collected	242,437	0	0	0.0%
			1419020514	Rec/Reb-GL & Auto Claims Ded	80,616	0	0	0.0%
		Recoveries & Rebates Total			323,053	0	0	0.0%
	Self-Insurance Fund Total				6,846,790	9,366,167	9,586,694	2.4%
800	Mosquito Control Comm	Property Taxes	1411010100	Taxes-Curr Real Prop	2,350,704	2,429,500	2,545,400	4.8%
			1411020100	Taxes-Curr PubSvcCorp	86,806	84,300	93,000	10.3%
			1411030100	Taxes-Curr Pers Prop	1,691,120	1,662,600	1,743,000	4.8%
		Property Taxes Total			4,128,630	4,176,400	4,381,400	4.9%
		Interest & Rent	1415010100	Interest-Bank Dep	8,052	0	0	0.0%
			1415025010	Clearing Fixed Asset Dispos	10,400	0	0	0.0%
		Interest & Rent Total			18,452	0	0	0.0%
		Miscellaneous	1418990300	Donations-Local	17,596	0	0	0.0%
			1418990500	Sale of Salvage and Surplus	2,288	0	0	0.0%
		Miscellaneous Total			19,885	0	0	0.0%
		Recoveries & Rebates	1419020400	Rec/Reb-Ins Claims Collected	0	0	0	0.0%
			1419020505	Rec/Reb-Other	2,502	0	0	0.0%
		Recoveries & Rebates Total			2,502	0	0	0.0%
	Mosquito Control Comm Total				4,169,468	4,176,400	4,381,400	4.9%
Grand Total					750,740,861	792,346,843	826,938,082	4.4%

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.