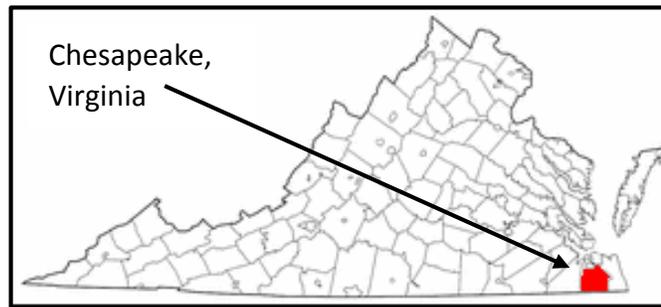


The City of Chesapeake was formed in 1963 through the consolidation of the City of South Norfolk and Norfolk County. The City is comprised of 353 square miles and is located in the southeastern portion of the Commonwealth of Virginia in the Hampton Roads region. Chesapeake is bordered to the north by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

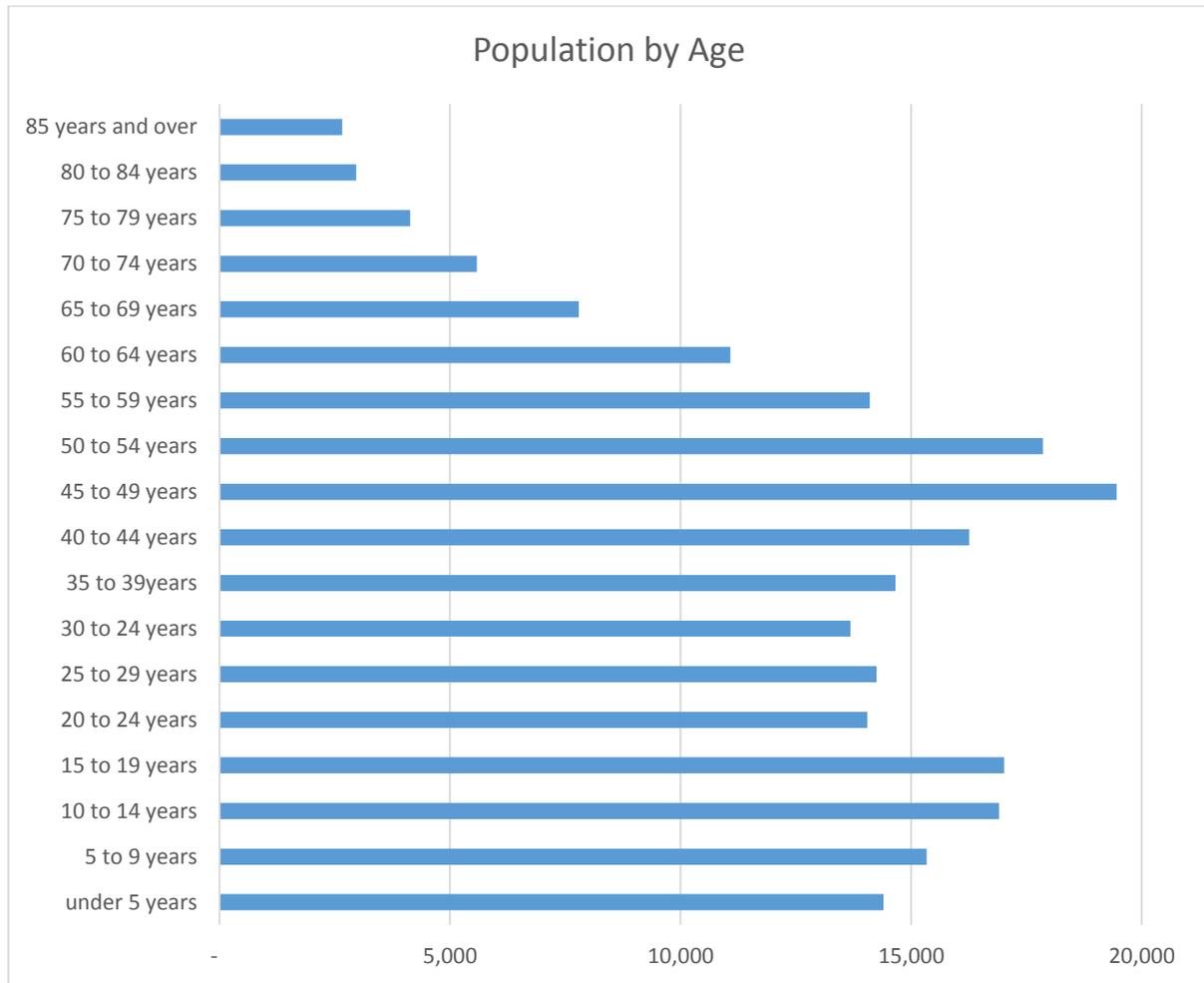
Chesapeake has experienced considerable population and economic growth since its creation. The City Planning Department estimates the January 2017 population at 239,399 in over 81,000 households. The Hampton Roads Planning District Commission estimates that the City's population will increase to roughly 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.

## Demographics



Source: Virginia Employment Commission Community Profile (2010 Census)

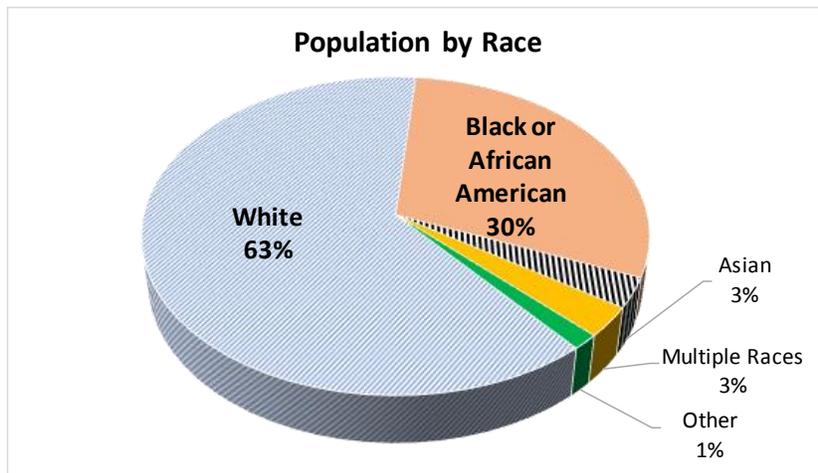
Year	Chesapeake	Region	Virginia	Average Annual Growth Rate		
				Chesapeake	Region	Virginia
1975	105,200	1,171,300	5,047,395			
1980	114,486	1,213,999	5,346,818	1.8%	0.7%	1.2%
1985	128,800	1,322,000	5,715,153	2.5%	1.8%	1.4%
1990	151,982	1,454,185	6,189,197	3.6%	2.0%	1.7%
1995	184,100	1,532,600	6,670,693	4.2%	1.1%	1.6%
2000	200,316	1,579,045	7,079,057	1.8%	0.6%	1.2%
2005	214,342	1,636,596	7,577,105	1.4%	0.7%	1.4%
2010	222,761	1,668,418	8,001,024	0.8%	0.4%	1.1%
2017	242,655	1,729,326	8,470,020	2.2%	0.9%	1.5%

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

## Demographics

### Population by Race and Ethnicity

	Chesapeake		State of Virginia		United States	
<b>Total Population</b>	222,209	100.0%	8,001,024	100.0%	308,745,538	100.0%
<b>Race</b>						
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%
<b>Ethnicity</b>						
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 March 2018

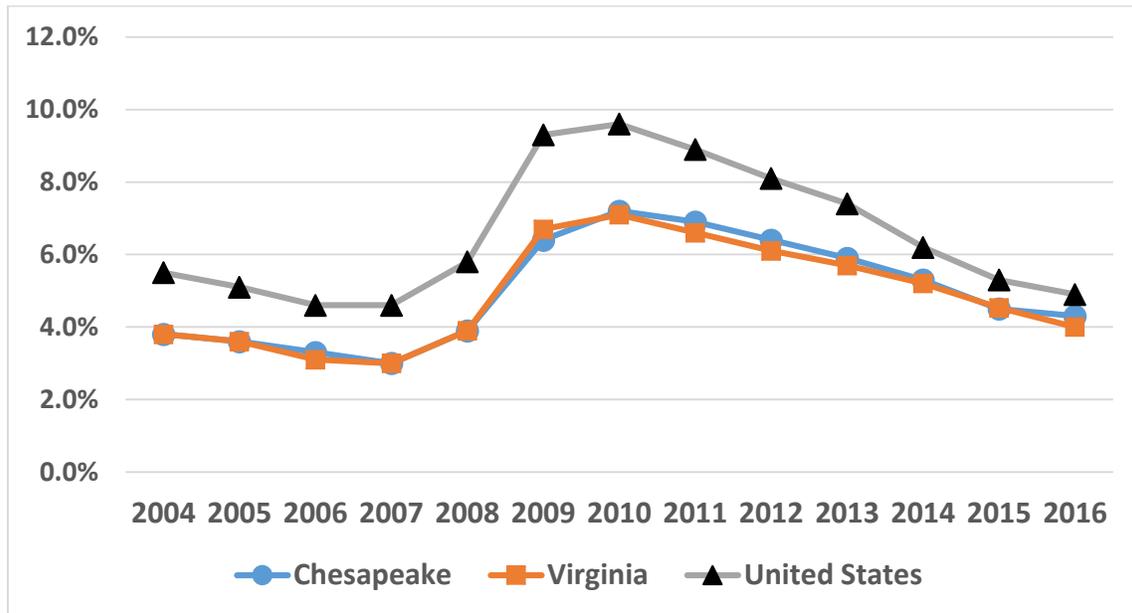
Commuting Patterns		% of City	
		Residents	Jobs
People who live and work in Chesapeake	30,498	31%	31%
In-Commuters	67,520	n/a	69%
Out-Commuters	67,450	69%	n/a
		100%	100%

Top 10 Places Residents are Commuting To	
Virginia Beach	20,030
Norfolk	18,840
Portsmouth	6,089
Newport News	3,613
Suffolk	2,959
Hampton	2,560
Fairfax County	1,551
Henrico County	1,364
Richmond	929
Chesterfield County	684
<b>Totals</b>	<b>38,589</b>

Top 10 Places Workers are Commuting From	
Virginia Beach	22,703
Norfolk	10,145
Portsmouth	6,992
Suffolk	4,759
Newport News	2,308
Hampton	2,242
Currituck County, NC	1,382
Isle of Wight County	1,014
Chesterfield County	960
Fairfax County	872
<b>Totals</b>	<b>53,377</b>

Source: Virginia Employment Commission, Community Profile 03/2018

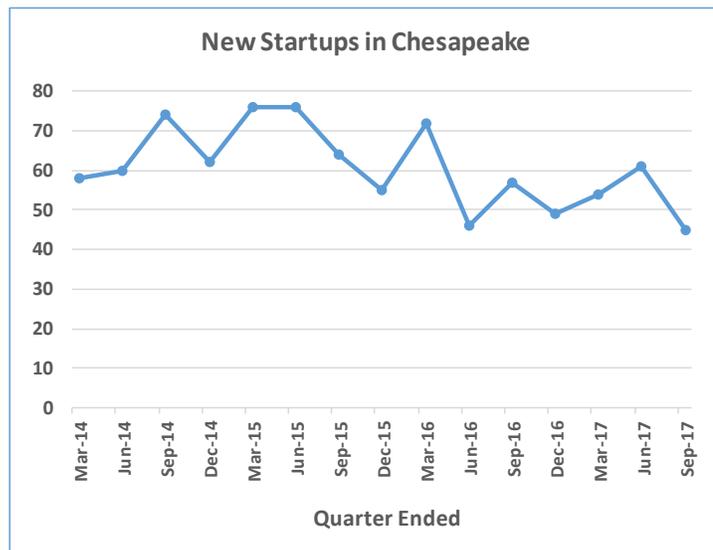
### Unemployment Trends (Rate)



Virginia Employment Commission Community Profile 03/2018

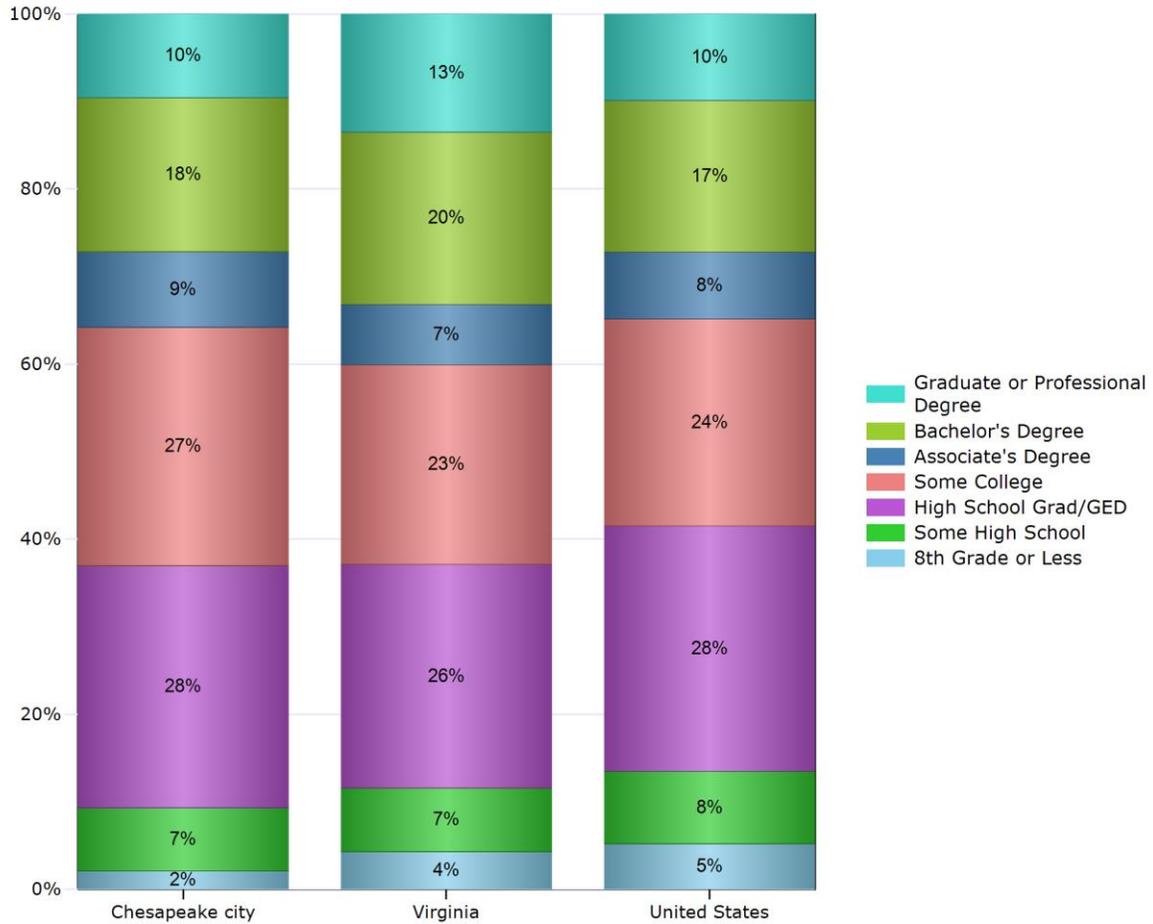
### New Startup Firms

New Startup Firms			
Quarter Ended	Virginia	City	% of State
Mar-14	3,404	58	1.70%
Jun-14	3,299	60	1.82%
Sep-14	3,317	74	2.23%
Dec-14	4,531	62	1.37%
Mar-15	3,923	76	1.94%
Jun-15	3,749	76	2.03%
Sep-15	3,396	64	1.88%
Dec-15	3,000	55	1.83%
Mar-16	3,802	72	1.89%
Jun-16	4,283	46	1.07%
Sep-16	3,398	57	1.68%
Dec-16	3,426	49	1.43%
Mar-17	3,838	54	1.41%
Jun-17	3,961	61	1.54%
Sep-17	2,787	45	1.61%



Source: Virginia Employment Commission, Economic Information & Analytics, Quarterly Census of Employment and Wages (QCEW),

### Educational Attainment (Population 18 years and over)



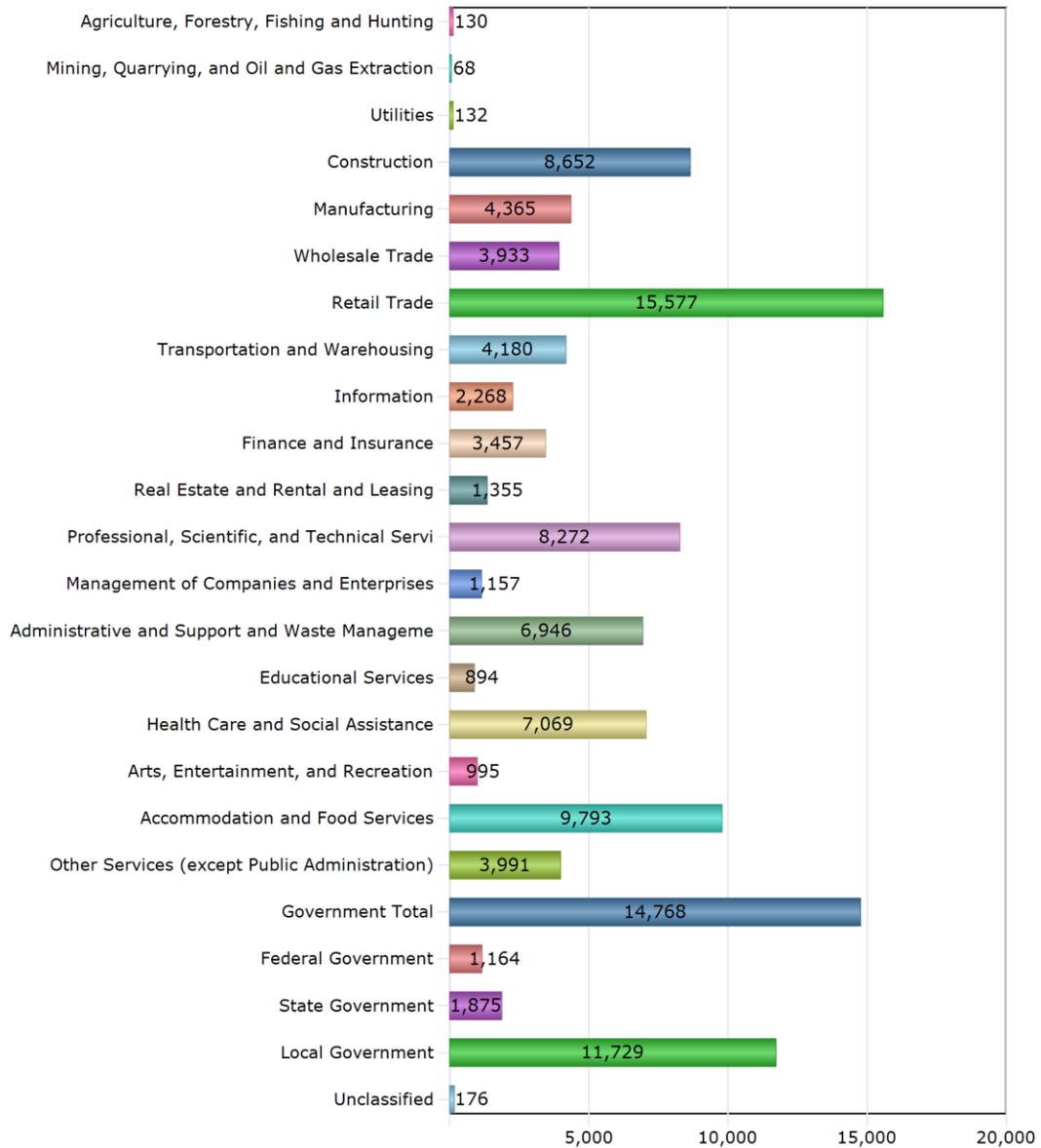
#### Educational Attainment

Population 18 years and over

	City of Chesapeake		State of Virginia		United States	
8th Grade or Less	3,609	2.1%	275,329	4.3%	12,639,425	5.2%
Some High School	12,559	7.2%	464,075	7.3%	20,093,117	8.3%
High School Graduate or GED	48,046	27.7%	1,633,105	25.5%	68,044,371	28.0%
Some College	47,273	27.2%	1,457,887	22.8%	57,431,237	23.7%
Associate's Degree	15,010	8.6%	440,219	6.9%	18,586,866	7.7%
Bachelor's Degree	30,519	17.6%	1,258,661	19.7%	42,027,629	17.3%
Graduate or Professional Degree	16,628	9.6%	862,686	13.5%	24,008,551	9.9%
	173,644	100.0%	6,391,962	100.0%	242,831,196	100.0%

Source: Virginia Employment Commission: Community Profile 03/2018

### Employment by Industry



Total employment – 98,179

Source: Virginia Employment Commission, Economic Information & Analytics, Quarterly Census of Employment and Wages (QCEW), 3rd Quarter (July, August, September) 2017

## Household Income

### Household Income Distribution

<i>Household Earnings</i>	Chesapeake		State of Virginia		Above/Below State
Less than \$10,000	3,126	3.8%	174,759	5.6%	Below
\$10,000 to \$14,999	2,834	3.4%	121,707	3.9%	Below
\$15,000 to \$24,999	4,585	5.5%	243,414	7.8%	Below
\$25,000 to \$34,999	5,752	6.9%	249,655	8.0%	Below
\$35,000 to \$49,999	10,170	12.2%	368,242	11.8%	Above
\$50,000 to \$74,999	16,506	19.8%	530,518	17.0%	Above
\$75,000 to \$99,999	12,671	15.2%	399,449	12.8%	Above
\$100,000 to \$149,999	16,423	19.7%	505,552	16.2%	Above
\$150,000 to \$199,999	5,919	7.1%	237,173	7.6%	Below
\$200,000 or more	5,377	6.5%	290,224	9.3%	Below
Total households	83,364	100.0%	3,120,692	100.0%	

### Median Household Income

*In 2012 inflation adjusted dollars*

	Chesapeake	Virginia	% of State
2010	\$ 68,955	\$ 60,674	114%
2011	\$ 66,563	\$ 61,882	108%
2012	\$ 65,562	\$ 61,741	106%
2013	\$ 67,252	\$ 62,666	107%
2014	\$ 66,712	\$ 64,902	103%
2015	\$ 67,491	\$ 66,262	102%
2016	\$ 72,928	\$ 68,114	107%

Source: US Census - American Community Survey (2010-2016)

### 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
<b>Public Sector</b>			
Chesapeake Public Schools	Public school district	5,711	
City of Chesapeake	Municipal government	3,758	
Subtotal		9,469	8.33%
<b>Private Sector</b>			
Chesapeake Regional Medical Center	Healthcare	2,130	
Cox Communications	Telecommunications	1,250	
Sentara Health	Healthcare	1,200	
Capital One	Banking	1,000	
Dollar Tree Stores, Inc.	Corporate offices/Distribution facility	850	
QVC Chesapeake, Inc.	Phone center/order processing	690	
Canon Information Technology Services, Inc.	Technical and customer support	560	
Xerox	Administration service center	520	
Oceaneering International	Transportation equipment manufacturing	500	
Tecnico Corporation	Support activities - water transportation	500	
Subtotal		9,200	8.09%
Total major employers		18,669	16.42%
Citywide employment		113,727	100.00%

Source: City of Chesapeake Comprehensive Annual Report (06/30/2017) Table 19

Major Property Taxpayers	Type of Business	Real Property Assessment	Percent of Citywide
<i>In millions</i>			
Dominion Virginia Power	Electric utility	\$ 628.98	2.54%
Greenbrier Mall II, LLC	Retail shopping center	101.65	0.41%
CP Venture Two, LLC	Retail shopping center	51.95	0.21%
JLP Chesapeake, LLC	Retail and vacant land	40.59	0.16%
Chesapeake Mall, LLC	Retail shopping center	81.82	0.33%
Liberty Property, Ltd.	Retail shopping center and office buildings	71.54	0.29%
Woodlake Co. Limited Partnership	Apartments	48.99	0.20%
Emperian Chesapeake, LLC	Apartments	57.36	0.23%
CPRE 1 Bay, LLC	Apartments	35.20	0.14%
352 Commercial	Apartments	30.68	0.12%
Total - Ten largest property owners		\$ 1,148.76	4.64%
Citywide assessed valuations		\$ 24,740.00	100.00%

Source: City of Chesapeake Comprehensive Annual Report (06/30/2017) Table 7

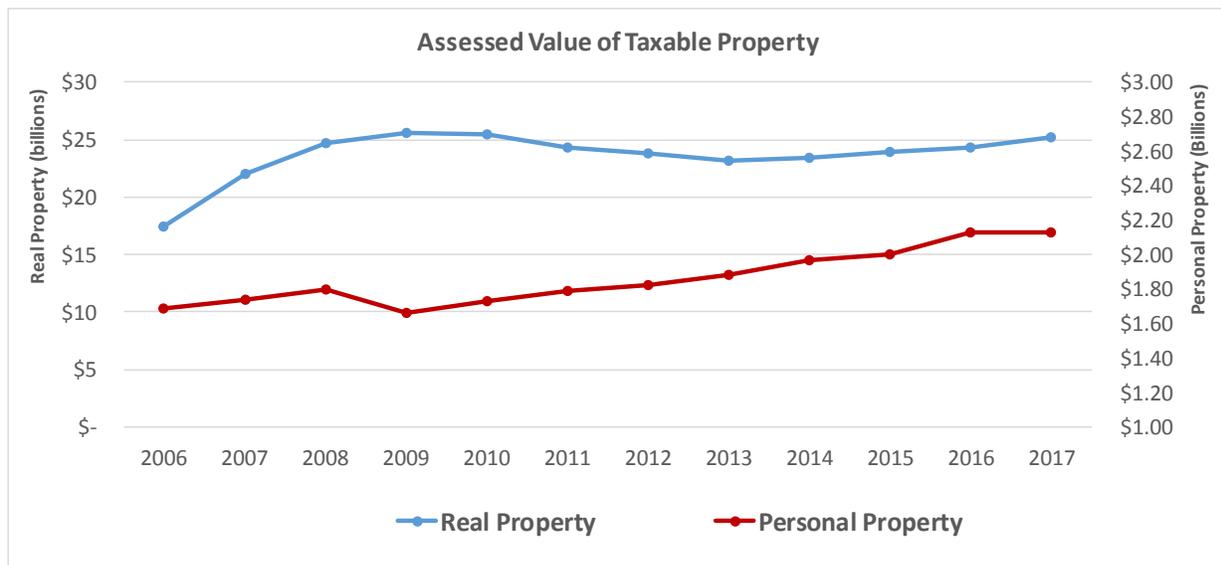
## Recreational Offerings

- Great Dismal Swamp National Wildlife Refuge - over 54,000 acres
- Northwest River Park –offering camping, boating, fishing, hiking, and horseback riding.
- 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
- Large parks: City Park (Greenbrier), Deep Creek, Elizabeth River, Great Bridge Locks, Indian River, Oak Grove Lake, and Western Branch.

### Assessed Value of Taxable Property

In Millions	Year	Real Property	Personal Property	Assessed Value
	2006	\$ 17,451.19	\$ 1,685.27	\$19,136.46
	2007	\$ 22,067.53	\$ 1,735.94	\$23,803.47
	2008	\$ 24,740.12	\$ 1,794.80	\$26,534.92
	2009	\$ 25,573.79	\$ 1,661.97	\$27,235.76
	2010	\$ 25,479.13	\$ 1,729.94	\$27,209.07
	2011	\$ 24,341.40	\$ 1,787.14	\$26,128.54
	2012	\$ 23,821.89	\$ 1,821.01	\$25,642.90
	2013	\$ 23,197.47	\$ 1,880.11	\$25,077.58
	2014	\$ 23,391.96	\$ 1,965.28	\$25,357.24
	2015	\$ 23,905.39	\$ 2,003.41	\$25,908.80
	2016	\$ 24,370.70	\$ 2,125.72	\$26,496.42
	2017	\$ 25,174.59	\$ 2,125.09	\$27,299.68

Source: City of Chesapeake Comprehensive Annual Report (06/30/2017) Table 5



#### Cultural Opportunities in Region

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

**5.01 FISCAL YEAR.**

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

**5.02 SUBMISSION OF OPERATING BUDGET.**

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

**5.03 OPERATING BUDGET MESSAGE.**

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

**5.04 OPERATING BUDGET PREPARATION.**

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

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

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

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

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

**B. AMENDMENT BEFORE ADOPTION.**

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

**C. ADOPTION.**

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

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

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

**B. REDUCTION OF APPROPRIATIONS.**

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

**5.07 LAPSE OF APPROPRIATIONS.**

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

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

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

**B. CONTENTS.**

The capital improvement program shall include:

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

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

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

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

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

**B. ADOPTION.**

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

**22.1-93. EDUCATION.**

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

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

<b><u>FUND</u></b>	<b><u>TITLE</u></b>
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

<b><u>DEPARTMENT</u></b>	<b><u>TITLE</u></b>
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

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2017	Budget 2018	Estimated 2019	Change From Prior Year
100	General Fund	Property Taxes	1411010100	Taxes-Curr Real Prop	238,102,815	247,677,716	257,570,716	4.0%
			1411010200	Taxes-Delinq Real Prop	3,937,315	3,396,500	3,779,900	11.3%
			1411020100	Taxes-Curr PubSvcCorp	9,514,075	9,700,000	9,932,000	2.4%
			1411030100	Taxes-Curr Pers Prop	44,199,788	45,175,000	48,760,000	7.9%
			1411030101	Taxes-Curr Pers Prop-Refunds	(2,107,167)	(2,100,000)	(2,200,000)	4.8%
			1411030200	Taxes-Delinq Pers Prop	13,562,387	12,703,200	13,146,600	3.5%
			1411060100	Taxes-Penalties-RE&PP	1,821,864	1,730,700	1,830,100	5.7%
			1411060200	Taxes-Interest-RE&PP	1,149,922	1,165,200	1,232,100	5.7%
		<b>Property Taxes Total</b>			<b>310,181,000</b>	<b>319,448,316</b>	<b>334,051,416</b>	4.6%
		<b>Other Local Taxes</b>	1412010000	Taxes-Sales and Use	39,192,394	39,975,800	41,579,600	4.0%
			1412020100	Taxes-Utility Consumer Gas	2,009,167	1,950,000	2,000,000	2.6%
			1412020310	Taxes-Utility Electric	8,622,027	8,700,000	8,750,000	0.6%
			1412020330	Taxes-Communications Sales Tax	6,277,151	6,445,202	6,033,102	-6.4%
			1412030000	Taxes-Bus and Occupant	26,124,990	25,500,000	25,876,000	1.5%
			1412030600	Taxes-Local Consumption	806,428	875,000	835,000	-4.6%
			1412030700	Taxes- Excavation	35,616	40,000	30,000	-25.0%
			1412050000	Taxes-Motor Vehicle Licenses	5,581,706	5,634,900	5,693,900	1.0%
			1412050100	Vehicle License Late Fees	761,959	719,900	777,300	8.0%
			1412060000	Taxes-Bank Stock	1,439,784	1,675,000	1,525,000	-9.0%
			1412070100	Taxes-Local Recordation	3,286,793	3,550,000	3,467,100	-2.3%
			1412080000	Taxes-Tobacco	4,415,339	4,500,000	5,425,000	20.6%
			1412090000	Taxes-Admission	937,434	940,000	875,000	-6.9%
			1412090100	Taxes-Pari Mutual Waging Pool	0	0	8,000	100.0%
			1412100000	Taxes-Sales Motel Rooms	4,609,118	4,500,000	5,200,000	15.6%
			1412100300	Taxes-Short Term Rental	692,368	685,000	740,000	8.0%
			1412110000	Taxes-Restaurant-Food	23,877,513	24,525,000	24,500,000	-0.1%
		<b>Other Local Taxes Total</b>			<b>128,669,787</b>	<b>130,215,802</b>	<b>133,315,002</b>	2.4%
		<b>Permit Fees</b>	1413010000	Licenses-Animal	107,645	117,200	107,600	-8.2%
			1413030200	Licenses-Bicycle	15	0	10	100.0%
			1413030500	Transfer Fees	7,035	5,900	7,000	18.6%
			1413030600	Zoning Permits	85,732	87,300	87,300	0.0%
			1413030700	Zoning Inspection Fees	63,676	61,000	66,200	8.5%
			1413030800	Bldg Structure & Equip Permits	965,994	1,157,200	970,000	-16.2%
			1413030801	Misc Building Permit Fees	0	700	0	-100.0%
			1413030900	Reinspection Fees	1,190	1,400	1,400	0.0%
			1413030902	Permit Late Fees	1,875	4,000	4,000	0.0%
			1413030904	Franchise Utility Permits	100,350	104,000	104,000	0.0%
			1413031100	Electric Inspection Fees	260,641	281,500	281,500	0.0%
			1413031101	Early Electrical Release Fee	30,050	25,500	25,500	0.0%
			1413031200	Rat Free Certification Fee	4,515	5,400	5,400	0.0%
			1413031300	Plumbing Inspection Fees	199,530	247,100	203,500	-17.6%
			1413031400	Mechanical Permits	416,033	437,200	409,500	-6.3%
			1413031500	Elevator Inspection Fees	7,840	10,300	15,120	46.8%
			1413032000	Driveway Permits	27,240	24,400	24,400	0.0%
			1413032300	Temporary Certificate of Occup	1,610	3,400	3,400	0.0%
			1413032700	Solicitors Permits	6,200	4,000	6,200	55.0%
			1413033500	Precious Metals-Gems Permit	4,600	3,600	4,600	27.8%
			1413033600	Gas Appliance Inspection Fee	72,200	69,400	69,400	0.0%
			1413033700	Dog Pound Fees	44,501	50,900	52,063	2.3%
			1413033701	Animal Service Fees	10,820	11,500	11,500	0.0%
			1413033800	Taxi Operations License	1,620	1,400	1,400	0.0%
			1413033900	Rental Inspection-Housing Fees	5,870	7,800	7,800	0.0%
			1413034000	Subdivision Review Fees	206,720	167,800	215,100	28.2%
			1413034500	Hunting and Fishing License	(185)	0	0	0.0%
		<b>Permit Fees Total</b>			<b>2,633,317</b>	<b>2,889,900</b>	<b>2,683,893</b>	-7.1%

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2017	Budget 2018	Estimated 2019	Change From Prior Year
		<b>Fines &amp; Forfeitures</b>	1414010100	Court Fines and Forfeitures	1,939,534	1,849,300	1,939,500	4.9%
			1414010200	Parking Fines	83,083	90,900	85,000	-6.5%
			1414010300	Overweight Citation Fines	301,507	467,800	300,000	-35.9%
		<b>Fines &amp; Forfeitures Total</b>			<b>2,324,124</b>	<b>2,408,000</b>	<b>2,324,500</b>	<b>-3.5%</b>
		<b>Interest &amp; Rent</b>	1415010100	Interest-Bank Dep	1,175,331	803,600	1,222,800	52.2%
			1415010500	Net Inc/(Decr) in FV of Invest	23,973	0	0	0.0%
			1415010900	Interest-Customer Payments	328	0	0	0.0%
			1415020201	Rent- P&R Concessions	4,475	7,500	7,500	0.0%
			1415020203	Rent-Athletic Fields	31,148	102,000	50,000	-51.0%
			1415020204	Rent-Ches City Park	30,612	25,000	60,000	140.0%
			1415020205	Rent-Park Shelters	47,350	60,000	65,500	9.2%
			1415020206	Rent-NWRP Fees	0	15,000	16,275	8.5%
			1415020208	Rent-Other Recreational	33,846	39,000	40,000	2.6%
			1415020209	Rent-Campsites	75,427	75,000	80,000	6.7%
			1415020210	Rent-Cabins	12,623	12,000	12,000	0.0%
			1415020211	Rent-Park Land	10,328	10,000	10,300	3.0%
			1415020212	Rent-Park-Buildings	213	200	200	0.0%
			1415020280	Rent-Community Centers	162,025	175,000	175,000	0.0%
			1415020502	Rent-Health Dept Battlefield	113,400	113,400	113,400	0.0%
			1415020503	Rent-Clinics Liberty	24,219	24,300	24,219	-0.3%
			1415020505	Rent-Library	19,602	16,800	19,602	16.7%
			1415020506	Rent-Civic Facilities	32,465	40,000	42,500	6.3%
			1415020507	Rent-Acquired Property PW	0	3,300	500	-84.8%
			1415020900	Rent-Showmobile	4,675	5,000	5,000	0.0%
			1415020999	Rent-Other	33,934	33,400	33,400	0.0%
			1415021000	Parking Fees	620	9,000	9,000	0.0%
			1415022000	Vending Machine Commissions	56,550	51,200	51,200	0.0%
		<b>Interest &amp; Rent Total</b>			<b>1,893,144</b>	<b>1,620,700</b>	<b>2,038,396</b>	<b>25.8%</b>
		<b>Charges for Services</b>	1416010200	Excess Fees	232,842	196,800	196,800	0.0%
			1416010300	Sheriff-Process Service Fees	22,861	22,900	22,861	-0.2%
			1416010400	Law Library Fees	100,341	86,900	100,341	15.5%
			1416010500	DNA Testing Fee	4,108	4,200	4,200	0.0%
			1416010700	Court Fees-Municipal	55,270	41,200	56,400	36.9%
			1416010800	Court Fees-Miscellaneous	128,644	117,000	131,200	12.1%
			1416010900	Special Court Costs	62,900	65,200	64,100	-1.7%
			1416011000	Accident Report Fees	46,618	46,900	47,000	0.2%
			1416011010	Del Red Light Admin Fees	52,461	84,200	53,500	-36.5%
			1416012000	Escheated Funds	94,701	0	0	0.0%
			1416013000	Sale of Svc-Planning	7,148	5,500	7,300	32.7%
			1416015000	Sale of Svc-Assessor	5,375	7,600	5,500	-27.6%
			1416016000	Sale of Svc-Public Info	89	200	100	-50.0%
			1416018000	Sale of Svc-Comm of Rev	75	0	0	0.0%
			1416018100	DMV Select Svc Fees-CommRev	87,841	90,000	94,000	4.4%
			1416020100	Commonwealth's Attorney Fees	23,826	21,700	23,800	9.7%
			1416030200	Police Escort Fee	23,918	24,700	24,000	-2.8%
			1416030300	Police-Abandoned Vehicle Fee	70	300	100	-66.7%
			1416030400	Sale of Svc-Police	169,161	149,900	150,000	0.1%
			1416030500	DUI Expense Reimbursement	40,100	38,200	39,500	3.4%
			1416040100	Fire Report Fees	1,219	1,000	1,000	0.0%
			1416040200	EMS Fees	6,277,165	6,328,100	6,388,284	1.0%
			1416040300	Fire Inspection Fees	43,833	47,500	47,500	0.0%
			1416050100	Sheriff-Weekend Jail Time Fee	22,956	24,100	24,480	1.6%
			1416050110	Sheriff-Saturday Weekend Fee	34,820	36,200	35,760	-1.2%
			1416050120	Sheriff-ProcessFeeWorkRelease	71,092	85,000	66,430	-21.8%
			1416050200	Inmate Processing Fee	28,202	27,100	27,500	1.5%
			1416050403	Sale of Svc Fed Inm-PrisDays	127,348	175,800	94,900	-46.0%
			1416050600	Jail Inmate Monitors	63,501	69,200	68,255	-1.4%

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2017	Budget 2018	Estimated 2019	Change From Prior Year
		<b>Charges for Services</b>	1416050700	Sheriff - Jail Phone System	829,588	760,000	924,000	21.6%
			1416050800	Sheriff-Jail Fee	396,019	270,000	536,550	98.7%
			1416051300	Court Security Fee	367,136	347,900	374,500	7.6%
			1416051600	NonConsecutive Jail Time fee	85	100	1	-99.0%
			1416051800	Inmate Medical Fees	22,677	16,000	20,000	25.0%
			1416070500	Subdivision Inspection Fees	393,787	364,400	420,000	15.3%
			1416070700	Eng/Adm/Inspec	2,940	14,700	15,000	2.0%
			1416070701	Eng/Adm/Inspec Fin Mgmt	207	0	0	0.0%
			1416070901	Sale of Svc-Public Works	297,858	287,000	290,150	1.1%
			1416120400	Recreation-Fees	799,286	898,100	885,500	-1.4%
			1416120800	Recreation-ID Cards	111,217	148,000	129,000	-12.8%
			1416120900	Dog Park Fees	10,764	7,000	12,000	71.4%
			1416140100	Library Fees & Fines	176,453	180,100	176,453	-2.0%
			1416140101	Library Delinquent Fees/Fines	44,501	41,500	44,501	7.2%
			1416140102	Library Delinq Replacemt Fees	61,079	63,500	61,079	-3.8%
			1416140103	Library - Inter Lib Loan Posta	602	700	602	-14.0%
			1416140200	Library Lost Book Fees	17,723	18,400	17,723	-3.7%
			1416140400	Library Non-Res Card Fees	5,571	5,400	5,571	3.2%
			1416150400	Zoning Plan Review Fees	17,260	18,200	18,200	0.0%
			1416150401	Zoning Certifications	6,850	6,100	6,100	0.0%
			1416150500	Lot Processing Fee	125,900	95,600	95,600	0.0%
			1416150700	Building Plan Review Fees	53,400	69,400	69,400	0.0%
			1416150800	Technology Fees - Inspections	78,360	81,700	81,700	0.0%
			1416150900	EGOV Subscription Revenue	33,371	28,300	28,300	0.0%
			1416151000	Verizon Franchise Fee-EG Chann	112,000	0	0	0.0%
			1416160400	Environment Site Assess Fees	33,600	28,600	28,600	0.0%
			1416190100	Wage Assignment Fees	13,478	0	0	0.0%
			1416190200	Returned Check Fees	12,588	12,800	12,800	0.0%
			1416190401	Admin Fee-Dup Receipts	42,536	30,100	30,100	0.0%
			1416190402	Admin Fee-Delq Tax Collect	929,702	798,000	798,000	0.0%
			1416190403	Admin Fee-Erroneous Assmt-Int	(20,054)	(16,100)	(16,100)	0.0%
			1416190405	Admin Fee-Legal	1,474	2,100	2,100	0.0%
			1416190406	FOIA	8,447	6,600	0	-100.0%
			1416190407	Passport Application Fee	67,925	90,800	80,000	-11.9%
			1416190408	DMV Hold Fees- Admin Fee	0	57,800	57,800	0.0%
			1416190500	Custodial Svcs Pks & Rec	112,965	107,000	110,000	2.8%
			1416190700	Penalties-Non-taxes	11,075	21,300	21,300	0.0%
			1416190800	Legal Service Fees	47,344	16,400	16,400	0.0%
		<b>Charges for Services Total</b>			<b>13,054,200</b>	<b>12,674,900</b>	<b>13,127,741</b>	<b>3.6%</b>
		<b>Charges for Services</b>	1416051200	Sale of Svc Sheriff Workforce	0	0	0	0.0%
		<b>Charges for Services (Internal) Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
		<b>Miscellaneous</b>	1418010100	Payments in Lieu of Taxes	0	0	0	0.0%
			1418010101	Payments in Lieu of Taxes-SNB	36,292	0	0	0.0%
			1418030300	Expenditure Refunds	7,489	4,000	0	-100.0%
			1418990100	Primary Fees	5,429	0	0	0.0%
			1418990500	Sale of Salvage and Surplus	9,448	5,000	0	-100.0%
			1418990600	Sale of Real Property	22,500	0	0	0.0%
			1418991100	Miscellaneous Local Revenues	21,194	0	0	0.0%
			1418991108	EnergyConnect Revenue	0	6,000	6,000	0.0%
			1418991109	EZPass Revenue On-the-Go Prog	73,712	25,000	25,000	0.0%
			1418991110	EZPass Profit On-the-Go Prog	8,714	2,200	2,200	0.0%
			1418991400	Sale of Refuse Container PbWks	18,435	12,000	19,000	58.3%
			1418991401	Sale of Recycling Bins PbWks	4,716	3,500	4,500	28.6%
			1418991500	Claims Reimb Public Works	39,348	12,000	35,000	191.7%
			1418995002	Sale of Recreational Services	88	0	0	0.0%

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2017	Budget 2018	Estimated 2019	Change From Prior Year
		<b>Miscellaneous</b>	1418995003	Sale of Food	12,896	23,000	18,213	-20.8%
			1418995004	Sale of Beverages	13,983	19,500	20,213	3.7%
			1418996000	Sale of General Merchandise	14,136	22,000	16,700	-24.1%
			1418997003	Sale of Recreation Merchandise	1,998	6,400	2,300	-64.1%
			1418998000	Special Event Revenue	31,055	35,500	30,500	-14.1%
			1418998100	Stay and Play Revenue	352,468	375,000	360,000	-4.0%
			1418999000	Cash Short/Over	97	0	0	0.0%
		<b>Miscellaneous Total</b>			<b>673,998</b>	<b>551,100</b>	<b>539,626</b>	<b>-2.1%</b>
		<b>Recoveries &amp; Rebates</b>	1419020103	Rec/Reb-Jail Costs	0	0	0	0.0%
			1419020502	Rec/Reb-VEC	2,505	0	0	0.0%
			1419020503	Rec/Reb-VA Dept of Taxation	98	100	0	-100.0%
			1419020504	Rec/Reb-P/Y Expenditures	0	10,000	0	-100.0%
			1419020505	Rec/Reb-Other	272,565	100,200	0	-100.0%
			1419020508	Rec/Reb-Parks	(360)	0	0	0.0%
			1419020511	Rec/Reb-Jury	540	0	0	0.0%
			1419020512	Rec/Reb-City Invoices	1,600	0	0	0.0%
			1419020520	Rec/Reb-Advertising Legal Sale	19,380	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>296,327</b>	<b>110,300</b>	<b>0</b>	<b>-100.0%</b>
		<b>State Non-categorical</b>	1422010100	ABC Profits	0	0	0	0.0%
			1422010300	Rolling Stock Taxes	163,570	175,000	165,000	-5.7%
			1422010400	Taxes-Sales Mobile Homes	34,569	35,000	35,000	0.0%
			1422010500	Grantors Tax	855,636	871,000	890,200	2.2%
			1422010600	Indirect Costs	240,307	392,200	240,307	-38.7%
			1422010901	Taxes-Curr PPTRA	28,590,001	28,590,000	28,590,000	0.0%
			1422011000	Taxes-Auto Daily Rental	1,161,115	1,060,000	1,210,000	14.2%
		<b>State Non-categorical Aid Total</b>			<b>31,045,198</b>	<b>31,123,200</b>	<b>31,130,507</b>	<b>0.0%</b>
		<b>State Shared Expenses</b>	1423010000	Commonwealth Attorney	1,929,870	1,920,300	1,920,300	0.0%
			1423020000	Sheriff	9,690,489	10,466,562	11,312,481	8.1%
			1423030000	Commissioner of the Revenue	352,734	357,500	354,000	-1.0%
			1423040000	Treasurer	378,925	378,800	378,800	0.0%
			1423060001	General Registrar	150,767	87,300	87,300	0.0%
			1423070000	Circuit Court Clerk	1,120,581	1,173,000	1,173,000	0.0%
			1423080000	Agriculture	86,905	84,100	84,100	0.0%
		<b>State Shared Expenses Total</b>			<b>13,710,270</b>	<b>14,467,562</b>	<b>15,309,981</b>	<b>5.8%</b>
		<b>State Categorical Aid-Other</b>	1424010300	Public Safety-PoliceStateHB599	6,502,736	6,299,900	6,502,735	3.2%
			1424020200	Jail Prisoner Costs (LIDS)	1,979,644	1,900,000	2,148,000	13.1%
			1424030100	Street Construction & Maint	33,982,859	34,171,600	35,610,386	4.2%
			1424080200	Library Funds	185,115	179,500	185,115	3.1%
			1424106400	State Recordation Taxes	1,101,349	1,000,000	1,000,000	0.0%
			1424110200	Reimb for Emerg Exp-St	33,335	0	0	0.0%
			1424999900	State Grants	4,000,000	0	0	0.0%
		<b>State Categorical Aid-Other Total</b>			<b>47,785,037</b>	<b>43,551,000</b>	<b>45,446,236</b>	<b>4.4%</b>
		<b>Federal Government Aid</b>	1430210999	Federal - ARRA Econ Stimulus	0	0	0	0.0%
			1432030000	Drug Enforcement-Fed OT Reimb	25,299	0	0	0.0%
			1433010990	Pymt in Lieu of Tax(Fores Svc)	6,705	6,100	6,100	0.0%
			1433020400	Sheriff-SSI Incentive Pay	200	0	200	100.0%
			1433069900	Refuge Sharing Act	38,119	29,100	29,100	0.0%
			1433110200	Reimb for Emerg Exp-Fed	66,459	0	0	0.0%
			1433110300	Crim Alien Asst Program	11,233	11,000	11,000	0.0%
		<b>Federal Government Aid Total</b>			<b>148,016</b>	<b>46,200</b>	<b>46,400</b>	<b>0.4%</b>
		<b>General Fund Total</b>			<b>552,414,418</b>	<b>559,106,980</b>	<b>580,013,698</b>	<b>3.7%</b>

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2017	Budget 2018	Estimated 2019	Change From Prior Year		
201	VA Public Assista	Interest & Rent	1415010100	Interest-Bank Dep	23,612	0	0	0.0%		
			1415025010	Clearing Fixed Asset Dispos	570	0	0	0.0%		
				<b>Interest &amp; Rent Total</b>		<b>24,182</b>	<b>0</b>	<b>0</b>	0.0%	
		Charges for Services	1416110300	Sale of Svc-Interagency	0	0	0	0.0%		
			1416190499	Admin Fee-Other	388	500	500	0.0%		
				<b>Charges for Services Total</b>		<b>388</b>	<b>500</b>	<b>500</b>	0.0%	
		Miscellaneous	1418990307	Comm Dev-Private Grants	0	0	0	0.0%		
				<b>Miscellaneous Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	0.0%	
		Recoveries & Rebat	1419020301	Rec/Reb-PA Grants	0	0	0	0.0%		
			1419020302	Rec/Reb - TANF	8,731	6,000	6,500	8.3%		
			1419020303	Rec/Reb-Child Care Pymt	1,820	0	1,000	100.0%		
			1419020505	Rec/Reb-Other	1,623	4,500	2,500	-44.4%		
			1419020511	Rec/Reb-Jury	120	0	0	0.0%		
				<b>Recoveries &amp; Rebates Total</b>		<b>12,294</b>	<b>10,500</b>	<b>10,000</b>	-4.8%	
		State Categorical Aid-Other	1424060200	Public Assistance-VA	4,324,123	4,655,574	4,713,450	1.2%		
				<b>State Categorical Aid-Other Total</b>		<b>4,324,123</b>	<b>4,655,574</b>	<b>4,713,450</b>	1.2%	
		Federal Governmen	1430210999	Federal - ARRA Econ Stimulus	0	0	0	0.0%		
			1433059900	Public Welfare-Other Fed Grn	9,695,436	9,469,797	9,669,797	2.1%		
				<b>Federal Government Aid Total</b>		<b>9,695,436</b>	<b>9,469,797</b>	<b>9,669,797</b>	2.1%	
			<b>VA Public Assistance Total</b>			<b>14,056,422</b>	<b>14,136,371</b>	<b>14,393,747</b>	1.8%	
203	Interagency Cons	Interest & Rent	1415010100	Interest-Bank Dep	2,778	0	0	0.0%		
				<b>Interest &amp; Rent Total</b>	<b>2,778</b>	<b>0</b>	<b>0</b>	0.0%		
		Charges for Services	1416110400	Parent Co-Pay	5,441	0	0	0.0%		
				<b>Charges for Services Total</b>	<b>5,441</b>	<b>0</b>	<b>0</b>	0.0%		
		Miscellaneous	1418991100	Miscellaneous Local Revenues	0	0	0	0.0%		
				<b>Miscellaneous Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	0.0%		
		Recoveries & Rebat	1419020505	Rec/Reb-Other	5,573	0	0	0.0%		
				<b>Recoveries &amp; Rebates Total</b>	<b>5,573</b>	<b>0</b>	<b>0</b>	0.0%		
		State Categorical Aid-Other	1424060200	Public Assistance-VA	0	0	0	0.0%		
			1424065000	Pool Revenue-VA	2,158,703	2,218,392	2,599,928	17.2%		
			1424069900	Public Welfare-Other St Grant	42,059	31,423	31,423	0.0%		
				<b>State Categorical Aid-Other Total</b>		<b>2,200,762</b>	<b>2,249,815</b>	<b>2,631,351</b>	17.0%	
		Federal Governmen	1433059900	Public Welfare-Other Fed Grn	0	0	0	0.0%		
				<b>Federal Government Aid Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	0.0%		
			<b>Interagency Consortium Total</b>			<b>2,214,554</b>	<b>2,249,815</b>	<b>2,631,351</b>	17.0%	
		204	Fee Supported Ar	Permit Fees	1413034200	Fire Permit Fees	111,850	75,100	110,000	46.5%
					1413034250	Fire Bulk Storage Fees	108,089	90,000	102,000	13.3%
					<b>Permit Fees Total</b>		<b>219,939</b>	<b>165,100</b>	<b>212,000</b>	28.4%

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2017	Budget 2018	Estimated 2019	Change From Prior Year
<b>204</b>	<b>Fee Supported Activities</b>							
		<b>Fines &amp; Forfeitures</b>	1414010400	Fire Violation Fines	0	0	0	0.0%
			1414010500	RedLight PhotoEnforceFine-Trea	181,603	396,216	101,653	-74.3%
			1414010700	Red Flex Retainage	36,000	36,000	36,000	0.0%
			1414010800	RedLight PhotoEnforFine-Vendor	191,933	0	456,000	100.0%
		<b>Fines &amp; Forfeitures Total</b>			<b>409,535</b>	<b>432,216</b>	<b>593,653</b>	<b>37.4%</b>
		<b>Interest &amp; Rent</b>	1415010100	Interest-Bank Dep	5,935	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>5,935</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
		<b>Charges for Services</b>	1416040300	Fire Inspection Fees	197,750	246,600	200,000	-18.9%
			1416080300	Weed Cutting Charges	223,292	215,200	200,000	-7.1%
		<b>Charges for Services Total</b>			<b>421,042</b>	<b>461,800</b>	<b>400,000</b>	<b>-13.4%</b>
		<b>Recoveries &amp; Rebates</b>	1419020516	Rec/Reb-Fire HEAT	8,779	5,000	5,000	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>8,779</b>	<b>5,000</b>	<b>5,000</b>	<b>0.0%</b>
	<b>Fee Supported Activities Total</b>				<b>1,065,229</b>	<b>1,064,116</b>	<b>1,210,653</b>	<b>13.8%</b>
<b>205</b>	<b>Integrated Behavioral Health Care</b>							
		<b>Interest &amp; Rent</b>	1415010100	Interest-Bank Dep	48,360	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>48,360</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
		<b>Charges for Services</b>	1416100200	MH Fees	2,506,541	4,865,014	4,501,334	-7.5%
			1416100300	Intellectual Disability Fees	4,570,014	4,920,389	5,264,574	7.0%
			1416100500	SA Substance Abuse Fees	186,927	84,118	111,400	32.4%
		<b>Charges for Services Total</b>			<b>7,263,481</b>	<b>9,869,521</b>	<b>9,877,308</b>	<b>0.1%</b>
		<b>Miscellaneous</b>	1418991100	Miscellaneous Local Revenues	0	0	0	0.0%
			1418995003	Sale of Food	8,644	11,600	9,000	-22.4%
		<b>Miscellaneous Total</b>			<b>8,644</b>	<b>11,600</b>	<b>9,000</b>	<b>-22.4%</b>
		<b>Recoveries &amp; Rebates</b>	1419020503	Rec/Reb-VA Dept of Taxation	0	0	0	0.0%
			1419020505	Rec/Reb-Other	26,763	0	0	0.0%
			1419020511	Rec/Reb-Jury	330	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>27,093</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
		<b>State Categorical Aid-Other</b>	1424050100	Mental Health Svcs-VA	6,371,851	6,244,716	6,159,796	-1.4%
			1424050200	Intellectual Disabilit Svcs-VA	884,930	881,894	1,031,358	16.9%
			1424050300	Substance Abuse Svcs-VA	907,883	907,883	907,833	0.0%
		<b>State Categorical Aid-Other Total</b>			<b>8,164,664</b>	<b>8,034,493</b>	<b>8,098,987</b>	<b>0.8%</b>
		<b>Federal Government Aid</b>	1433045000	Mental Health Svcs-Fed	171,747	134,333	134,333	0.0%
			1433046000	Substance Abuse Svcs-Fed	744,317	714,539	717,539	0.4%
			1433055000	Part C Infant-Fed	257,494	257,494	318,521	23.7%
		<b>Federal Government Aid Total</b>			<b>1,173,558</b>	<b>1,106,366</b>	<b>1,170,393</b>	<b>5.8%</b>
	<b>Integrated Behavioral Health Care Total</b>				<b>16,685,800</b>	<b>19,021,980</b>	<b>19,155,688</b>	<b>0.7%</b>
<b>206</b>	<b>Conference Center</b>	<b>Other Local Taxes</b>	1412100000	Taxes-Sales Motel Rooms	643,374	643,000	743,000	15.6%
			1412100100	Taxes-Lodging Flat	827,003	845,600	858,500	1.5%
			1412110000	Taxes-Restaurant-Food	2,386,789	2,453,000	2,450,000	-0.1%
		<b>Other Local Taxes Total</b>			<b>3,857,165</b>	<b>3,941,600</b>	<b>4,051,500</b>	<b>2.8%</b>

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2017	Budget 2018	Estimated 2019	Change From Prior Year
<b>206</b>	<b>Conference Center</b>							
		<b>Interest &amp; Rent</b>	1415010100	Interest-Bank Dep	19,824	0	0	0.0%
			1415020300	Rent-Conference Center	176,352	201,291	261,324	29.8%
		<b>Interest &amp; Rent Total</b>			<b>196,176</b>	<b>201,291</b>	<b>261,324</b>	29.8%
		<b>Charges for Services</b>	1416010600	Sale of Svc-Conference Center	108,583	200,582	142,558	-28.9%
		<b>Charges for Services Total</b>			<b>108,583</b>	<b>200,582</b>	<b>142,558</b>	-28.9%
		<b>Miscellaneous</b>	1418990500	Sale of Salvage and Surplus	0	0	0	0.0%
			1418991100	Miscellaneous Local Revenues	0	600	600	0.0%
			1418991930	Sale of Svc Sponsorship	0	10,000	9,000	-10.0%
			1418995000	Conf Center Service Fees	244,725	307,559	323,995	5.3%
			1418995001	Admission Fees	12,158	57,000	41,000	-28.1%
			1418995003	Sale of Food	837,090	1,192,816	1,080,043	-9.5%
			1418995004	Sale of Beverages	144,044	144,395	215,997	49.6%
			1418996000	Sale of General Merchandise	1,252	0	2,400	100.0%
			1418999000	Cash Short/Over	140	0	0	0.0%
		<b>Miscellaneous Total</b>			<b>1,239,410</b>	<b>1,712,370</b>	<b>1,673,035</b>	-2.3%
		<b>Recoveries &amp; Rebates</b>	1419020503	Rec/Reb-VA Dept of Taxation	0	0	0	0.0%
			1419020505	Rec/Reb-Other	2,188	0	0	0.0%
			1419020511	Rec/Reb-Jury	90	0	0	0.0%
			1419020519	Rec/Reb-Dealers Discount	(494)	32,450	0	-100.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>1,783</b>	<b>32,450</b>	<b>0</b>	-100.0%
	<b>Conference Center Total</b>				<b>5,403,117</b>	<b>6,088,293</b>	<b>6,128,417</b>	0.7%
<b>207</b>	<b>E-911 Operations</b>	<b>Other Local Taxes</b>	1412020330	Taxes-Communications Sales Tax	4,947,998	4,947,998	4,947,998	0.0%
		<b>Other Local Taxes Total</b>			<b>4,947,998</b>	<b>4,947,998</b>	<b>4,947,998</b>	0.0%
		<b>Interest &amp; Rent</b>	1415010100	Interest-Bank Dep	18,182	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>18,182</b>	<b>0</b>	<b>0</b>	0.0%
		<b>Recoveries &amp; Rebates</b>	1419020505	Rec/Reb-Other	0	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	0.0%
		<b>State Categorical Aid-Other</b>	1424010500	Wireless E-911 Service Board	1,395,190	1,325,000	999,392	-24.6%
		<b>State Categorical Aid-Other Total</b>			<b>1,395,190</b>	<b>1,325,000</b>	<b>999,392</b>	-24.6%
	<b>E-911 Operations Total</b>				<b>6,361,370</b>	<b>6,272,998</b>	<b>5,947,390</b>	-5.2%
<b>208</b>	<b>Chesapeake Juve</b>	<b>Interest &amp; Rent</b>	1415010100	Interest-Bank Dep	12,122	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>12,122</b>	<b>0</b>	<b>0</b>	0.0%
		<b>Charges for Services</b>	1416192200	Telephone Commissions	24,353	14,000	12,295	-12.2%
		<b>Charges for Services Total</b>			<b>24,353</b>	<b>14,000</b>	<b>12,295</b>	-12.2%
		<b>Recoveries &amp; Rebates</b>	1419020101	Rec/Reb-Jt Cost-Juv Home	1,488,023	1,528,120	1,507,390	-1.4%
			1419020505	Rec/Reb-Other	2,467	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>1,490,490</b>	<b>1,528,120</b>	<b>1,507,390</b>	-1.4%
		<b>State Categorical Aid-Other</b>	1424010200	Juvenile Detention Home	3,455,917	3,160,268	3,256,599	3.0%
		<b>State Categorical Aid-Other Total</b>			<b>3,455,917</b>	<b>3,160,268</b>	<b>3,256,599</b>	3.0%

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2017	Budget 2018	Estimated 2019	Change From Prior Year
208	Chesapeake Juvenile Services Total				4,982,882	4,702,388	4,776,284	1.6%
209	Tax Incr Financing	Property Taxes	1411010100	Taxes-Curr Real Prop	6,401,257	7,282,400	9,120,000	25.2%
		Property Taxes Total			6,401,257	7,282,400	9,120,000	25.2%
		Interest & Rent	1415010100	Interest-Bank Dep	81,316	0	0	0.0%
		Interest & Rent Total			81,316	0	0	0.0%
	Tax Incr Financing-Greenbrier Total				6,482,573	7,282,400	9,120,000	25.2%
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	Property Taxes	1411010100	Taxes-Curr Real Prop	4,336,708	4,683,700	5,061,000	8.1%
		Property Taxes Total			4,336,708	4,683,700	5,061,000	8.1%
		Interest & Rent	1415010100	Interest-Bank Dep	31,819	0	0	0.0%
		Interest & Rent Total			31,819	0	0	0.0%
	Tax Incr Financing- SoNorfolk Total				4,368,528	4,683,700	5,061,000	8.1%
401	Debt Service Fun	Interest & Rent	1415010100	Interest-Bank Dep	62,917	0	0	0.0%
			1415010237	SNAP 15-84/85 06A VPSA Interes	6	0	0	0.0%
			1415010243	SNAP 15-106 GO GBTIF 2008B Int	23,244	0	0	0.0%
			1415010250	SNAP 15-128/129GOPIB GBB-2BABS	277	0	0	0.0%
			1415010251	SNAP 15-130/131GOPIB SNC-2BABS	256	0	0	0.0%
			1415010255	SNAP 15-168/169 13A VPSA Inter	445	0	0	0.0%
			1415010256	SNAP 15-170/171 13B VPSA Inter	1,585	0	0	0.0%
			1415010257	SNAP 15-174/175 16A VPSA Inter	34,039	0	0	0.0%
			1415010258	SNAP 15-176/177 16B VPSA Inter	41,017	0	0	0.0%
			1415010259	Interest-SNAP Other	(290,913)	0	0	0.0%
			1415010260	SNAP 15-178/179 17A GOPIB Int	173,138	0	0	0.0%
			1415010261	SNAP 15-180/181 17B SNTIF Int	16,906	0	0	0.0%
			1415010500	Net Inc/(Decr) in FV of Invest	2,209	0	0	0.0%
			1415020508	Rent-Human Services Bldg	54,889	54,889	54,889	0.0%
		Interest & Rent Total			120,015	54,889	54,889	0.0%
		Charges for Services	1416010500	DNA Testing Fee	0	0	0	0.0%
		Charges for Services Total			0	0	0	0.0%
		Miscellaneous	1418991100	Miscellaneous Local Revenues	257,051	360,770	453,191	25.6%
		Miscellaneous Total			257,051	360,770	453,191	25.6%
		Recoveries & Rebat	1419020100	Rec/Reb-Jail State Prisoners	0	0	0	0.0%
		Recoveries & Rebates Total			0	0	0	0.0%
		State Categorical Ai	1424110100	Jail Project Reimbursement	0	0	0	0.0%
		State Categorical Aid-Other Total			0	0	0	0.0%
		Federal Governmen	1430211999	Federal- ARRA BABond Int Reimb	647,139	647,834	633,743	-2.2%



APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2017	Budget 2018	Estimated 2019	Change From Prior Year
510	Public Utilities	Charges for Services	1416080603	Sewer Service Charge Consumpti	19,258,419	0	0	0.0%
			1416080622	Cost Part Sewer Assessment Fee	104,875	160,000	160,000	0.0%
			1416080701	Water Connection Fees	2,891,105	2,000,000	2,000,000	0.0%
			1416080702	Water Service Min Bill	18,096,289	0	0	0.0%
			1416080703	Water Service Charge Consumpti	22,223,208	0	0	0.0%
			1416080722	Cost Part Water Assessment Fee	43,263	55,000	55,000	0.0%
			1416080801	Water Billings	32,674	42,657,348	40,977,651	-3.9%
			1416080802	Reconnection Charges	122,835	50,000	50,000	0.0%
			1416080803	Laboratory Fees	3,080	2,500	2,500	0.0%
			1416080804	Account Entry Fees	86,825	80,000	80,000	0.0%
			1416080805	Sewer Service Charges	415,600	29,855,135	28,374,157	-5.0%
			1416080806	Pro Rata Contributions	249,398	0	0	0.0%
			1416080808	Miscellaneous Water Revenue	14,105	10,500	10,500	0.0%
			1416190700	Penalties-Non-taxes	315,223	350,000	350,000	0.0%
		<b>Charges for Services Total</b>			<b>74,678,070</b>	<b>76,733,483</b>	<b>73,572,808</b>	<b>-4.1%</b>
		Miscellaneous	1418990500	Sale of Salvage and Surplus	409	6,500	6,500	0.0%
			1418991900	Sale of Svc	59,707	75,000	75,000	0.0%
		<b>Miscellaneous Total</b>			<b>60,116</b>	<b>81,500</b>	<b>81,500</b>	<b>0.0%</b>
		Recoveries & Rebat	1419020400	Rec/Reb-Ins Claims Collected	0	0	0	0.0%
			1419020505	Rec/Reb-Other	41,013	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>41,013</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
		Federal Government Aid	1430211999	Federal- ARRA BABond Int Reimb	597,383	589,252	577,492	-2.0%
		<b>Federal Government Aid Total</b>			<b>597,383</b>	<b>589,252</b>	<b>577,492</b>	<b>-2.0%</b>
	<b>Public Utilities Revenue Fund Total</b>				<b>77,077,005</b>	<b>78,916,555</b>	<b>75,752,800</b>	<b>-4.0%</b>
512	Public Utilities Subordinate Debt Fund	Interest & Rent	1415010100	Interest-Bank Dep	0	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
		Recoveries & Rebat	1419020505	Rec/Reb-Other	0	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
520	Stormwater Mgn	Permit Fees	1413032800	Stormwater Permits	0	5,016	0	-100.0%
			1413032810	Land Disturbance Permit Fees	281,700	239,400	285,000	19.0%
			1413032811	CPG Annual Maintenance Fee	156,300	0	77,800	100.0%
		<b>Permit Fees Total</b>			<b>438,000</b>	<b>244,416</b>	<b>362,800</b>	<b>48.4%</b>
		Interest & Rent	1415010100	Interest-Bank Dep	251,121	200,000	322,897	61.4%
			1415010500	Net Inc/(Decr) in FV of Invest	1,277	0	0	0.0%
			1415025010	Clearing Fixed Asset Dispos	118,400	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>370,798</b>	<b>200,000</b>	<b>322,897</b>	<b>61.4%</b>
		Charges for Services	1416010500	DNA Testing Fee	0	0	0	0.0%
			1416070801	Stormwater Fees	15,583,412	15,675,000	15,788,760	0.7%
			1416070901	Sale of Svc-Public Works	9,996	10,000	10,000	0.0%
		<b>Charges for Services Total</b>			<b>15,593,408</b>	<b>15,685,000</b>	<b>15,798,760</b>	<b>0.7%</b>
		Miscellaneous	1418990300	Donations-Local	0	0	0	0.0%

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2017	Budget 2018	Estimated 2019	Change From Prior Year
520	Stormwater Mgrn	Miscellaneous			0	0	0	0.0%
		<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
		Recoveries & Rebat	1419020400	Rec/Reb-Ins Claims Collected	0	0	0	0.0%
		Recoveries & Rebates Total			0	0	0	0.0%
		Federal Governmen	1433029900	Public Works-Other Fed Grants	0	0	0	0.0%
		Federal Government Aid Total			0	0	0	0.0%
	<b>Stormwater Mgmt - Ops Total</b>				<b>16,402,206</b>	<b>16,129,416</b>	<b>16,484,457</b>	<b>2.2%</b>
525	CTS Operations	Interest & Rent	1415010100	Interest-Bank Dep	136,195	25,000	35,000	40.0%
			1415025010	Clearing Fixed Asset Dispos	11,370	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>147,565</b>	<b>25,000</b>	<b>35,000</b>	<b>40.0%</b>
		Charges for Services	1416070401	Tolls-Cash	4,696,049	4,863,468	4,784,400	-1.6%
			1416070402	Tolls-Discount Program	521,149	518,447	527,987	1.8%
			1416070403	Tolls-Electronic Collection	10,770,606	13,003,072	16,348,388	25.7%
			1416070405	Tolls-Unpaid Tolls	3,432	0	0	0.0%
			1416070406	Tolls - Delinquent	89,945	40,000	25,000	-37.5%
			1416070407	Tolls - Toll by Plate	1,253,888	4,850,893	4,412,394	-9.0%
			1416070409	Tolls - Returns and Refunds (430)	(430)	0	0	0.0%
			1416190409	Admin Fee - Dominion	126,228	0	200,000	100.0%
			1416190499	Admin Fee-Other	71,142	10,000	0	-100.0%
		<b>Charges for Services Total</b>			<b>17,532,008</b>	<b>23,285,880</b>	<b>26,298,169</b>	<b>12.9%</b>
		Miscellaneous	1418991100	Miscellaneous Local Revenues	0	0	0	0.0%
			1418991109	EZPass Revenue On-the-Go Prog	30,424	17,500	17,500	0.0%
			1418991110	EZPass Profit On-the-Go Prog	3,596	0	0	0.0%
		<b>Miscellaneous Total</b>			<b>34,020</b>	<b>17,500</b>	<b>17,500</b>	<b>0.0%</b>
		Recoveries & Rebat	1419020505	Rec/Reb-Other	25,864	20,000	0	-100.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>25,864</b>	<b>20,000</b>	<b>0</b>	<b>-100.0%</b>
	<b>CTS Operations Total</b>				<b>17,739,457</b>	<b>23,348,380</b>	<b>26,350,669</b>	<b>12.9%</b>
526	CTS - Renew/Rep	Interest & Rent	1415010100	Interest-Bank Dep	51,386	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>51,386</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
		Recoveries & Rebat	1419020504	Rec/Reb-P/Y Expenditures	0	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
	<b>CTS - Renew/Repl Total</b>				<b>51,386</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
601	City Garage	Interest & Rent	1415010100	Interest-Bank Dep	28,284	0	0	0.0%
			1415025000	Gain on Disposal of Fixed Asse	219,189	0	0	0.0%
			1415025010	Clearing Fixed Asset Dispos	8,708	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>256,181</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
		Charges for Services	1416051000	Sale of Svc- Sheriff	0	0	0	0.0%
		<b>Charges for Services Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2017	Budget 2018	Estimated 2019	Change From Prior Year
601	City Garage							
		Charges for Services	1416051200	Sale of Svc Sheriff Workforce	864,133	954,954	1,066,475	11.7%
		<b>Charges for Services (Internal) Total</b>			<b>864,133</b>	<b>954,954</b>	<b>1,066,475</b>	11.7%
		Miscellaneous	1418990300	Donations-Local	0	0	0	0.0%
			1418990500	Sale of Salvage and Surplus	15,198	0	0	0.0%
			1418995118	City Garage - Sales Outside	928,790	962,930	1,156,329	20.1%
		<b>Miscellaneous Total</b>			<b>943,988</b>	<b>962,930</b>	<b>1,156,329</b>	20.1%
		Miscellaneous (Internal)	1418995116	City Garage-Sales Labor	13,707,032	14,617,723	16,445,370	12.5%
		<b>Miscellaneous (Internal) Total</b>			<b>13,707,032</b>	<b>14,617,723</b>	<b>16,445,370</b>	12.5%
		Recoveries & Rebates	1419020400	Rec/Reb-Ins Claims Collected	31,264	0	0	0.0%
			1419020505	Rec/Reb-Other	110,934	0	0	0.0%
			1419020511	Rec/Reb-Jury	64	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>142,261</b>	<b>0</b>	<b>0</b>	0.0%
	<b>City Garage Total</b>				<b>15,913,595</b>	<b>16,535,607</b>	<b>18,668,174</b>	12.9%
603	Information Tech	Interest & Rent	1415010100	Interest-Bank Dep	23,864	0	0	0.0%
			1415020100	Rent-General Property	240,846	36,315	35,826	-1.3%
		<b>Interest &amp; Rent Total</b>			<b>264,710</b>	<b>36,315</b>	<b>35,826</b>	-1.3%
		Miscellaneous	1418990300	Donations-Local	0	0	0	0.0%
			1418995205	IT Charges - Outside Agencies	466,812	448,585	493,563	10.0%
		<b>Miscellaneous Total</b>			<b>466,812</b>	<b>448,585</b>	<b>493,563</b>	10.0%
		Miscellaneous (Internal)	1418995200	IT Charges-Comp Svcs	9,078,285	10,798,497	12,954,506	20.0%
		<b>Miscellaneous (Internal) Total</b>			<b>9,078,285</b>	<b>10,798,497</b>	<b>12,954,506</b>	20.0%
		Recoveries & Rebates	1419020505	Rec/Reb-Other	1,666	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>1,666</b>	<b>0</b>	<b>0</b>	0.0%
	<b>Information Technology Total</b>				<b>9,811,473</b>	<b>11,283,397</b>	<b>13,483,895</b>	19.5%
605	Self-Funded Heal	Interest & Rent	1415010100	Interest-Bank Dep	15,609	0	16,000	100.0%
		<b>Interest &amp; Rent Total</b>			<b>15,609</b>	<b>0</b>	<b>16,000</b>	100.0%
		Charges for Services	1416190405	Admin Fee-Legal	0	0	0	0.0%
		<b>Charges for Services Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	0.0%
		Miscellaneous	1418995500	Self-Funded Health Plan Charge	4,667,642	0	0	0.0%
			1418995501	OPEB Trust Payment	0	4,341,000	3,786,900	-12.8%
			1418995600	Self-Funded Health Plan Chrg-E	0	1,100,000	1,189,400	8.1%
		<b>Miscellaneous Total</b>			<b>4,667,642</b>	<b>5,441,000</b>	<b>4,976,300</b>	-8.5%
		Miscellaneous (Internal)	1418995300	Risk Mgmt Charges	0	0	0	0.0%
			1418995500	Self-Funded Health Plan Charge	30,666,712	29,216,000	27,496,700	-5.9%
			1418995600	Self-Funded Health Plan Chrg-E	0	5,913,000	7,755,500	31.2%
		<b>Miscellaneous (Internal) Total</b>			<b>30,666,712</b>	<b>35,129,000</b>	<b>35,252,200</b>	0.4%
	<b>Self-Funded Health Plan Total</b>				<b>35,349,963</b>	<b>40,570,000</b>	<b>40,244,500</b>	-0.8%
606	Self-Insurance Fu	Interest & Rent	1415010100	Interest-Bank Dep	114,479	0	0	0.0%
			1415010500	Net Inc/(Decr) in FV of Invest	3,007	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>117,486</b>	<b>0</b>	<b>0</b>	0.0%

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Actual 2017	Budget 2018	Estimated 2019	Change From Prior Year
<b>606</b>	<b>Self-Insurance Fund</b>							
		<b>Charges for Services</b>	1416010500	DNA Testing Fee	0	0	0	0.0%
		<b>Charges for Services Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
		<b>Miscellaneous</b>	1418990300	Donations-Local	0	0	0	0.0%
		<b>Miscellaneous Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
		<b>Miscellaneous (Internal)</b>	1418995300	Risk Mgmt Charges	4,537,868	4,941,922	3,360,068	-32.0%
			1445000100	Reimb Medical Claims On	1,528,871	3,432,221	4,407,000	28.4%
			1445000101	Reimb Indemnity Claims On	185,035	1,212,551	2,692,000	122.0%
			1445000200	Reimb Medical Claims Off	658,407	0	0	0.0%
			1445000201	Reimb Indemnity Claims Off	491,593	0	0	0.0%
		<b>Miscellaneous (Internal) Total</b>			<b>7,401,775</b>	<b>9,586,694</b>	<b>10,459,068</b>	<b>9.1%</b>
		<b>Recoveries &amp; Rebates</b>	1419020400	Rec/Reb-Ins Claims Collected	241,899	0	0	0.0%
			1419020514	Rec/Reb-GL & Auto Claims Ded	154,765	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>396,664</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
	<b>Self-Insurance Fund Total</b>				<b>7,915,924</b>	<b>9,586,694</b>	<b>10,459,068</b>	<b>9.1%</b>
<b>800</b>	<b>Mosquito Control Comm</b>	<b>Property Taxes</b>	1411010100	Taxes-Curr Real Prop	2,426,109	2,545,400	2,643,000	3.8%
			1411020100	Taxes-Curr PubSvcCorp	91,705	93,000	96,000	3.2%
			1411030100	Taxes-Curr Pers Prop	1,693,729	1,743,000	1,777,000	2.0%
		<b>Property Taxes Total</b>			<b>4,211,543</b>	<b>4,381,400</b>	<b>4,516,000</b>	<b>3.1%</b>
		<b>Interest &amp; Rent</b>	1415010100	Interest-Bank Dep	10,431	0	0	0.0%
			1415025010	Clearing Fixed Asset Dispos	22,725	0	0	0.0%
		<b>Interest &amp; Rent Total</b>			<b>33,156</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
		<b>Miscellaneous</b>	1418990300	Donations-Local	148,930	0	0	0.0%
		<b>Miscellaneous Total</b>			<b>148,930</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
		<b>Recoveries &amp; Rebates</b>	1419020400	Rec/Reb-Ins Claims Collected	0	0	0	0.0%
			1419020505	Rec/Reb-Other	2,526	0	0	0.0%
			1419020511	Rec/Reb-Jury	90	0	0	0.0%
		<b>Recoveries &amp; Rebates Total</b>			<b>2,616</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
	<b>Mosquito Control Comm Total</b>				<b>4,396,246</b>	<b>4,381,400</b>	<b>4,516,000</b>	<b>3.1%</b>
<b>Grand Total</b>					<b>800,268,299</b>	<b>826,938,082</b>	<b>856,049,512</b>	<b>3.5%</b>

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Budget 2017	Estimated 2018	Estimated 2019	Change From Prior Year
900	School General Fund	Interest & Rent	9415010100	Interest Income	214,527	0	0	0.00%
			9431502010	Rental of General Property	861,599	1,294,000	1,294,000	0.00%
		<b>Interest &amp; Rent Total</b>			<b>1,076,125</b>	<b>1,294,000</b>	<b>1,294,000</b>	<b>0.00%</b>
		Charges for Services	9431618050	Transportation Fees	43,478	0	0	0.00%
			9431618060	Tuition-Adult	46,097	263,000	263,000	0.00%
			9431618061	ABE Program Local Revenue	9,370	0	0	0.00%
			9431618065	Fee-Gold Card	3,735	0	0	0.00%
			9431618070	Tuition-Summer	137,800	395,800	395,800	0.00%
			9431618090	Tuition	169,552	80,000	80,000	0.00%
		<b>Charges for Services Total</b>			<b>410,032</b>	<b>738,800</b>	<b>738,800</b>	<b>0.00%</b>
		Miscellaneous	9431899040	Sale of Supplies	8,608	3,000	3,000	0.00%
			9431899045	Sale of Service Printing	193,433	198,000	198,000	0.00%
			9431899080	Sale of Equipment	17,035	55,000	55,000	0.00%
			9431899110	Recoveries and Rebates	624,004	558,135	558,135	0.00%
			9431899120	Insurance Claims	74,863	40,000	40,000	0.00%
		<b>Miscellaneous Total</b>			<b>917,943</b>	<b>854,135</b>	<b>854,135</b>	<b>0.00%</b>
		State Categorical Aid-Other	9432410010	State Sales Tax Receipts	43,164,390	43,949,087	44,833,999	2.01%
			9432410020	Basic School Aid	116,860,980	117,059,894	124,428,484	6.29%
			9432410050	Regular Foster Care	141,279	0	0	0.00%
			9432410055	Regular Foster Care-Spec Ed	323,419	0	0	0.00%
			9432410070	Gifted and Talented-SOQ	1,235,103	1,239,242	1,270,712	2.54%
			9432410080	Remedial Education-SOQ	2,984,833	2,994,834	3,008,216	0.45%
			9432410085	Remedial Summer	996,966	996,966	970,910	-2.61%
			9432410100	State Supplemental Payments	0	1,158,462	0	-100.00%
			9432410120	Special Education-SOQ	16,868,289	23,891,298	23,953,858	0.26%
			9432410140	Textbook Payments	2,824,784	2,834,249	2,611,184	-7.87%
			9432410170	Vocational SOQ	2,015,832	2,082,541	1,781,828	-14.44%
			9432410210	Social Security	7,076,112	7,099,822	7,287,145	2.64%
			9432410228	Early Reading Intervention	422,033	424,175	460,130	8.48%
			9432410230	VRS Retirement	14,615,388	16,316,682	16,078,398	-1.46%
			9432410233	Lottery	1,352,438	7,077,103	8,750,808	23.65%
			9432410250	Group Life Insurance	488,895	490,533	492,725	0.45%
			9432410265	At Risk	1,871,053	1,880,642	2,469,485	31.31%
			9432410275	K-3 Primary Class Size	3,487,701	3,551,081	3,931,854	10.72%
			9432410291	Mentor Teacher	22,115	22,115	14,685	-33.60%
			9432410299	English Second Language	557,539	578,738	617,983	6.78%
			9432410349	Industry Cost	41,876	0	0	0.00%
			9432410405	SOL Algebra Readiness	395,967	389,864	440,906	13.09%
			9432410460	Homebound	246,774	0	0	0.00%
			9432410480	Special Education Regional Prg	5,753,351	0	0	0.00%
				Miscellaneous State	153,329	0	0	0.00%
		<b>State Categorical Aid-Other Total</b>			<b>223,900,447</b>	<b>234,037,328</b>	<b>243,403,310</b>	<b>4.00%</b>
		Federal Government	9433308050	Forest Land Use	27,398	600	600	0.00%
			9433308080	Title III-Impact Aid	2,719,024	3,250,000	3,250,000	0.00%
			9433308081	Title III-Impact Aid-Spec Ed	446,625	0	0	0.00%
			9433308350	Medicaid Reimbursement	661,636	825,000	825,000	0.00%
			9433308900	Miscellaneous Federal	653,427	0	0	0.00%
		<b>Federal Government Aid Total</b>			<b>4,508,109</b>	<b>4,075,600</b>	<b>4,075,600</b>	<b>0.00%</b>
		<b>School General Fund Total</b>			<b>230,812,657</b>	<b>240,999,863</b>	<b>250,365,845</b>	<b>3.89%</b>
928	School Grants Fund	Miscellaneous	9431899140	Miscellaneous Local	0	0	0	0.00%
			9431899145	Virginia Geographic Alliance	23,288	0	0	0.00%
			9431899147	Sloane Piano Fund Grant	0	10,000	0	-100.00%
			9431899159	Life Skills Grant - Univ of Co	0	5,500	0	-100.00%
		<b>Miscellaneous Total</b>			<b>23,288</b>	<b>15,500</b>	<b>0</b>	<b>-100.00%</b>

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Budget 2017	Estimated 2018	Estimated 2019	Change From Prior Year
		State Categorical Aid	9432410000	Meaningful WaterShed ED	0	0	0	0.00%
				Hospital, Clinics, Detent Home	1,371,758	1,461,621	1,498,038	2.49%
			9432410203	ISAEF	50,507	47,152	49,762	5.54%
				At Risk Four Year Olds	1,446,701	1,446,700	1,446,700	0.00%
			9432410293	New Teacher STEM	9,000	10,000	24,000	140.00%
				Spec Ed Jails	113,801	119,669	96,250	-19.57%
				Miscellaneous State	0	3,306,857	6,000,000	81.44%
			9432410680	School Security Equipment	101,334	99,999	0	-100.00%
			9432410294	Career Switcher Teachers	4,000	5,000	5,000	0.00%
			9432410610	Race to GED	43,219	44,572	44,572	0.00%
			9432410125	Virginia Tiered Systems of Sup	13,172	36,828	25,000	-32.12%
			9432410545	DODEA STEM Grant	67,261	579,906	0	-100.00%
			9441040500	VPSA Technology Grants	392,204	2,104,084	1,720,000	-18.25%
			9432410611	General Adult Ed	0	0	20,869	100.00%
			9432410690	Middle School Teacher Corps	0	0	10,000	100.00%
		<b>State Categorical Aid-Other Total</b>			<b>3,612,957</b>	<b>9,262,388</b>	<b>10,940,191</b>	<b>18.11%</b>
		Federal Government	9433308000	Sliver Grant	0	0	0	0.00%
				Basic Adult Education	198,978	174,129	174,128	0.00%
				Title I	5,575,674	8,042,587	7,054,810	-12.28%
				Title VIB-Special Education	8,891,401	9,573,104	9,715,047	1.48%
			9433308169	DoDEA Grant	43,830	115,806	48,900	-57.77%
				Carl Perkins Voc Ed Federal	498,743	517,884	517,884	0.00%
				Title II	59,928	131,317	125,976	-4.07%
			9433308260	Safe Routes to Schools Coordin	63,450	61,500	61,500	0.00%
				Preschool	174,753	247,758	242,698	-2.04%
				Title III-Limited Eng Prof	106,970	153,562	121,464	-20.90%
			9433308168	VNOC Services	0	3,000	3,000	0.00%
			9433308221	Project Graduation	75,000	33,710	33,710	0.00%
			9433308110	Adult Literacy	23,288	20,869	0	-100.00%
			9433308159	Co-Teaching Demo Sites - WBM	0	10,000	5,000	-50.00%
			9433308163	PRC Parent Info	9,567	10,287	8,000	-22.23%
			9433308166	Co-Teaching Demo Sites	24,791	10,000	5,000	-50.00%
			9433308222	DODEA Algebra	213,973	0	298,023	100.00%
			9433308341	LEP Immigrant & Youth Grant	8,822	252	0	-100.00%
			9433308342	Immigrant & Youth 15-16 Supple	2,289	0	0	0.00%
			9433308370	Reading Specialist	2,250	1,305	0	-100.00%
			9433308430	Class Size Reduction	1,128,596	918,134	907,419	-1.17%
			9433308440	Teach Corp	10,000	20,000	0	-100.00%
			9433308040	Title IV A-Student Support	0	159,622	0	-100.00%
		<b>Federal Government Aid Total</b>			<b>17,112,302</b>	<b>20,204,826</b>	<b>19,322,559</b>	<b>-4.37%</b>
		<b>School Grants Fund Total</b>			<b>20,748,548</b>	<b>29,482,714</b>	<b>30,262,750</b>	<b>2.65%</b>
940	School-Textbook	Interest & Rent	9415010100	Interest Income	13,202	15,000	15,000	0.00%
			9415010500	Net Inc/(Decr) in FV of Invest	4,737	0	0	0.00%
		<b>Interest &amp; Rent Total</b>			<b>17,939</b>	<b>15,000</b>	<b>15,000</b>	<b>0.00%</b>
		Charges for Services	9431618030	Sale and Rental of Textbooks	2,387	0	0	0.00%
			9431618035	Lost and Damaged Textbooks	8,007	10,000	15,000	50.00%
		<b>Charges for Services Total</b>			<b>10,395</b>	<b>10,000</b>	<b>15,000</b>	<b>50.00%</b>
		<b>School-Textbook Total</b>			<b>28,334</b>	<b>25,000</b>	<b>30,000</b>	<b>20.00%</b>
941	School-Food Serv	Interest & Rent	9415010100	Interest Income	17,740	12,500	25,000	100.00%
			9415010500	Net Inc/(Decr) in FV of Invest	10,294	0	0	0.00%
		<b>Interest &amp; Rent Total</b>			<b>28,034</b>	<b>12,500</b>	<b>25,000</b>	<b>100.00%</b>
		Charges for Services	9431618040	School Food Serv Local	3,616,900	4,068,498	4,108,209	0.98%
			9431618045	School Food Serv Misc	0	1,000	4,000	300.00%
			9431618046	School Nutrition Serv Catering	36,958	0	22,000	100.00%
		<b>Charges for Services Total</b>			<b>3,653,858</b>	<b>4,069,498</b>	<b>4,134,209</b>	<b>1.59%</b>
		Miscellaneous	9431899110	Recoveries and Rebates	13,482	10,000	13,000	30.00%
		<b>Miscellaneous Total</b>			<b>13,482</b>	<b>10,000</b>	<b>13,000</b>	<b>30.00%</b>
		State Categorical Aid	9432410150	School Food Serv State	314,165	180,503	386,202	113.96%

APPENDIX D: REVENUE BUDGET DETAIL

Fund	FundName	Category	Account	Description	Budget 2017	Estimated 2018	Estimated 2019	Change From Prior Year
		<b>State Categorical Aid-Other Total</b>			<b>314,165</b>	<b>180,503</b>	<b>386,202</b>	113.96%
		<b>Federal Governmen</b>	9433308090	School Breakfast Program	2,365,579	128,132	2,473,214	1830.21%
			9433308100	School Lunch Program	5,557,989	8,192,151	5,770,833	-29.56%
			9433308102	Summer Food Services	282,991	293,340	293,340	0.00%
			9433308105	SNS School Supper Program	9,284	0	110,000	100.00%
		<b>Federal Government Aid Total</b>			<b>8,215,843</b>	<b>8,613,623</b>	<b>8,647,387</b>	0.39%
		<b>School-Food Services Total</b>			<b>12,225,382</b>	<b>12,886,124</b>	<b>13,205,798</b>	2.48%
942	School-Cell Tower	Charges for Services	9431618045	Miscellaneous Income	0	0	0	0.00%
		<b>Charges for Services Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	0.00%
		<b>Miscellaneous</b>	9431899110	Recoveries and Rebates	0	0	0	0.00%
			9431899153	Cell Tower	135,248	130,000	100,000	-23.08%
			9431899160	Energy & Recycling	144,685	100,000	100,000	0.00%
		<b>Miscellaneous Total</b>			<b>279,933</b>	<b>230,000</b>	<b>200,000</b>	-13.04%
		<b>School-Cell Tower Total</b>			<b>279,933</b>	<b>230,000</b>	<b>200,000</b>	-13.04%
<b>Grand Total</b>					<b>264,094,853</b>	<b>283,623,701</b>	<b>294,064,393</b>	<b>3.68%</b>

**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 30th).

**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 employee 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 is 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.