

**Fund Balance Schedules**

**Fund Recap - Beginning Fund Balances**

	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>
City Funds			
General Fund	\$ 217,518,123	\$ 241,428,863	\$ 228,391,961
Special Revenue Funds	56,959,801	58,100,719	58,251,706
Debt Service Fund	14,481,331	13,607,173	9,992,439
Internal Service Funds	4,148,132	3,664,185	3,163,459
Enterprise Funds	81,564,276	82,012,866	73,592,338
Total City Funds	\$ 374,671,663	\$ 398,813,807	\$ 373,391,904
School Funds	42,256,437	54,787,000	41,577,098
Total All Funds	\$ 416,928,100	\$ 453,600,807	\$ 414,969,002

**Fund Recap - Ending Fund Balances**

	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>
City Funds			
General Fund	\$ 241,428,863	\$ 228,391,961	\$ 215,219,760
Special Revenue Funds	58,100,719	58,251,706	40,104,226
Debt Service Fund	13,607,173	9,992,439	7,049,865
Internal Service Funds	3,664,185	3,163,459	1,514,379
Enterprise Funds	82,074,475	73,592,338	73,808,110
Total City Funds	\$ 398,875,415	\$ 373,391,904	\$ 337,696,341
School Funds	54,787,000	41,577,098	10,037,418
Total All Funds	\$ 453,662,415	\$ 414,969,002	\$ 347,733,759

100 **General Fund**

	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>
Beginning Fund Balance	\$ 217,518,123	\$ 241,428,863	\$ 228,391,961
Revenue collections	588,143,467	603,178,754	576,719,486
Transfers from TIF Funds	4,245,392	5,155,600	8,131,900
Transfers from Chesapeake Public Schools	3,587,615	-	-
Transfers from other funds	1,461,822	-	30,000
Total funds available	\$ 814,956,419	\$ 849,763,217	\$ 813,273,347
Expenditures	(293,117,638)	(324,850,000)	(311,359,383)
Transfers to Chesapeake Schools (operations)	(204,813,000)	(213,593,000)	(214,458,776)
Transfers to Capital funds	(25,935,177)	(35,761,051)	(21,170,008)
Transfers to other operating funds	(21,907,113)	(21,584,661)	(14,897,295)
Transfers to Grants Fund	(15,000)	(15,000)	(15,000)
Transfers to Debt Service Fund	(28,864,640)	(34,812,544)	(36,153,125)
Cancellation of beginning purchase orders	1,125,012	-	-
Estimated budgetary savings (vacancies)	-	9,245,000	-
Ending Fund Balance	\$ 241,428,863	\$ 228,391,961	\$ 215,219,760

**Fund Balance Schedules**

**Special Revenue Funds**

	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>
<b>201 <u>Social Services</u></b>			
Beginning Fund Balance	\$ 7,119,747	\$ 8,543,890	\$ 5,850,091
Revenue collections	14,312,035	14,680,593	14,709,175
Transfers from General Fund	6,706,628	6,047,925	4,384,321
Total funds available	\$ 28,138,410	\$ 29,272,408	\$ 24,943,587
Expenditures	(19,497,421)	(23,401,117)	(21,989,031)
Transfers to General Fund	(139,547)	-	-
Transfers to Capital and Grant funds	(9,653)	(21,200)	(21,200)
Cancellation of beginning purchase orders	52,101	-	-
Ending Fund Balance	\$ 8,543,890	\$ 5,850,091	\$ 2,933,356
<b>203 <u>Interagency Consortium</u></b>			
Beginning Fund Balance	\$ 276,091	\$ 206,983	\$ 206,986
Revenue collections	2,957,787	3,487,000	3,172,596
Transfers from General Fund	2,100,975	1,879,577	2,162,666
Total funds available	\$ 5,334,853	\$ 5,573,560	\$ 5,542,248
Expenditures	(5,125,345)	(5,366,574)	(5,433,862)
Cancellation of beginning purchase orders	115	-	-
Transfers to General Fund	(2,640)	-	-
Ending Fund Balance	\$ 206,983	\$ 206,986	\$ 108,386
<b>204 <u>Fee Supported Activities</u></b>			
Beginning Fund Balance	\$ 1,277,701	\$ 1,134,546	\$ 1,283,148
Revenue collections	1,041,894	1,357,653	1,829,900
Transfers from General Fund	56,019	-	-
Total funds available	\$ 2,375,614	\$ 2,492,199	\$ 3,113,048
Expenditures	(1,285,738)	(1,209,051)	(1,414,989)
Transfers to General Fund	(24,178)	-	-
Cancellation of beginning purchase orders	68,848	-	-
204 Ending Fund Balance	\$ 1,134,546	\$ 1,283,148	\$ 1,698,059

**Fund Balance Schedules**

	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>
<b>205 <u>Integrated Behavioral Healthcare</u></b>			
Beginning Fund Balance	\$ 10,039,899	\$ 12,180,005	\$ 10,703,571
Revenue collections	19,958,699	20,157,532	21,031,829
Transfers from General Fund	7,940,645	7,920,046	6,643,000
Total funds available	\$ 37,939,243	\$ 40,257,583	\$ 38,378,400
Expenditures	(25,489,330)	(29,262,162)	(28,954,044)
Transfers to General Fund	(207,407)	-	-
Transfers to Capital Fund	(100,000)	-	(5,997,000)
Transfers to Debt Service Fund	(293,150)	(291,850)	(290,400)
Cancellation of beginning purchase orders	330,649	-	-
Ending Fund Balance	\$ 12,180,005	\$ 10,703,571	\$ 3,136,956
<b>206 <u>Conference Center and Tourism</u></b>			
Beginning Fund Balance	\$ 5,633,662	\$ 6,719,039	\$ 7,834,539
Revenue collections	5,689,991	5,840,658	4,663,224
Total funds available	\$ 11,323,653	\$ 12,559,697	\$ 12,497,763
Expenditures	(3,831,561)	(4,245,158)	(4,204,736)
Transfers to Capital and Grants Funds	(780,000)	(480,000)	(300,000)
Cancellation of beginning purchase orders	6,947	-	-
Ending Fund Balance	\$ 6,719,039	\$ 7,834,539	\$ 7,993,027
<b>207 <u>E-911 Operations (Public Safety)</u></b>			
Beginning Fund Balance	\$ 4,956,048	\$ 7,402,760	\$ 7,418,861
Revenue collections	6,101,316	5,947,390	5,947,390
Transfers from General Fund	3,111,762	3,002,250	1,271,419
Total funds available	\$ 14,169,126	\$ 16,352,400	\$ 14,637,670
Expenditures	(6,636,048)	(8,933,539)	(8,432,053)
Transfers to General Fund	(122,743)	-	-
Transfers to Capital Fund	-	-	(1,100,000)
Non-budgetary transactions	(7,575)	-	-
Ending Fund Balance	\$ 7,402,760	\$ 7,418,861	\$ 5,105,617

**Fund Balance Schedules**

	FY 2018-19	FY 2019-20	FY 2020-21
<b>208 Juvenile Services</b>			
Beginning Fund Balance	\$ 2,220,561	\$ 2,426,325	\$ 2,167,515
Revenue collections	4,799,149	4,748,003	5,010,000
Transfers from General Fund	2,054,373	2,742,863	432,917
Total funds available	\$ 9,074,083	\$ 9,917,191	\$ 7,610,432
Expenditures	(6,600,505)	(7,749,676)	(5,977,800)
Transfers to General Fund	(44,596)	-	-
Non-budgetary transactions	(2,657)	-	-
Ending Fund Balance	\$ 2,426,325	\$ 2,167,515	\$ 1,632,632
<b>209 Greenbrier Tax Increment Financing</b>			
Beginning Fund Balance	\$ 12,175,446	\$ 5,641,682	\$ 7,879,844
Revenue collections	9,279,163	10,335,100	11,176,320
Total funds available	\$ 21,454,609	\$ 15,976,782	\$ 19,056,164
Expenditures	(7,082,143)	(991,780)	(992,465)
Transfers to General Fund	(2,879,917)	(3,786,500)	(6,818,900)
Transfers to Debt Service Fund	(1,472,236)	(1,468,658)	(1,468,113)
Transfers to Capital Fund	(4,378,631)	(1,850,000)	-
Ending Fund Balance	\$ 5,641,682	\$ 7,879,844	\$ 9,776,686
<b>212 South Norfolk Tax Increment Financing</b>			
Beginning Fund Balance	\$ 8,750,306	\$ 8,575,662	\$ 9,627,480
Revenue collections	5,471,022	6,235,100	6,677,417
Total funds available	\$ 14,221,328	\$ 14,810,762	\$ 16,304,897
Expenditures	(250)	(1,525,000)	(25,000)
Transfers to General Fund	(1,365,475)	(1,369,100)	(1,313,000)
Transfers to Debt Service Fund	(1,003,754)	(1,010,682)	(1,002,814)
Transfers to Capital Fund	(3,276,187)	(1,278,500)	(11,400,000)
Ending Fund Balance	\$ 8,575,662	\$ 9,627,480	\$ 2,564,083
<b>800 Mosquito Control Commission</b>			
Beginning Fund Balance	\$ 4,510,339	\$ 5,269,827	\$ 5,279,671
Revenue collections	4,850,142	4,779,300	4,753,104
Total funds available	\$ 9,360,481	\$ 10,049,127	\$ 10,032,775
Expenditures	(4,207,426)	(4,769,456)	(4,877,351)
Cancellation of beginning purchase orders	116,772	-	-
Ending Fund Balance	\$ 5,269,827	\$ 5,279,671	\$ 5,155,424

**Fund Balance Schedules**

401 <u>Debt Services Fund</u>	FY 2018-19	FY 2019-20	FY 2020-21
Beginning Fund Balance	\$ 14,481,331	\$ 13,607,173	\$ 9,992,439
Revenue collections	1,727,702	1,354,551	1,353,944
Transfers from General Fund	28,864,640	34,812,544	36,153,125
Transfers from Tax Increment Financing	2,475,990	2,479,340	2,470,927
Transfers from CIBH Fund	293,150	291,850	290,400
Transfers from OSAP Fund	64,430	64,430	64,430
Transfers from Chesapeake Public Schools	741,549	-	-
Transfers from Capital Projects Funds	2,717,640	-	-
Total funds available	\$ 51,366,432	\$ 52,609,888	\$ 50,325,265
Expenditures	(37,801,120)	(42,617,449)	(43,275,400)
Non-budgetary transactions	41,861	-	-
Ending Fund Balance	<u>\$ 13,607,173</u>	<u>\$ 9,992,439</u>	<u>\$ 7,049,865</u>

**Internal Service Funds**

601 <u>Fleet Services/Sheriff's Services</u>	FY 2018-19	FY 2019-20	FY 2020-21
Beginning Fund Balance	\$ 5,651,630	\$ 6,051,435	\$ 5,897,635
Revenue collections	19,085,128	20,437,575	17,146,296
Transfers from General Fund	-	-	-
Total funds available	\$ 24,736,758	\$ 26,489,010	\$ 23,043,931
Expenditures	(18,262,377)	(20,591,375)	(17,685,376)
Transfers to General Fund	(203,924)	-	-
Transfers to Capital Fund	(30,950)	-	-
Non-budgetary transactions	(188,071)	-	-
Ending Fund Balance	<u>\$ 6,051,435</u>	<u>\$ 5,897,635</u>	<u>\$ 5,358,555</u>

603 <u>Information Technology</u>	FY 2018-19	FY 2019-20	FY 2020-21
Beginning Fund Balance	\$ 2,896,578	\$ 3,773,078	\$ 3,354,470
Revenue collections	13,719,251	14,233,686	14,628,404
Transfers from General Fund	-	-	2,972
Total funds available	\$ 16,615,829	\$ 18,006,764	\$ 17,985,846
Expenditures	(11,840,125)	(14,217,294)	(14,631,376)
Transfers to General Fund	(124,099)	-	-
Transfers to Capital Fund	(994,968)	(435,000)	(1,085,000)
Transfers to E911 Fund	(232,000)	-	-
Cancellation of beginning purchase orders	348,441	-	-
Ending Fund Balance	<u>\$ 3,773,078</u>	<u>\$ 3,354,470</u>	<u>\$ 2,269,470</u>

**Fund Balance Schedules**

605 <u>Health Insurance Fund</u>	FY 2018-19	FY 2019-20	FY 2020-21
Beginning Fund Balance	\$ (1,205,812)	\$ (3,912,588)	\$ (3,764,288)
Revenue collections	44,089,846	45,868,300	49,845,000
Total funds available	\$ 42,884,034	\$ 41,955,712	\$ 46,080,712
Expenditures	(46,796,622)	(45,720,000)	(49,870,000)
Ending Fund Balance	\$ (3,912,588)	\$ (3,764,288)	\$ (3,789,288)

606 <u>Risk Management Fund</u>	FY 2018-19	FY 2019-20	FY 2020-21
Beginning Fund Balance	\$ (3,194,265)	\$ (2,247,740)	\$ (2,324,358)
Revenue collections	10,566,940	11,019,053	10,692,996
Total funds available	\$ 7,372,675	\$ 8,771,313	\$ 8,368,638
Expenditures	(9,595,021)	(11,095,671)	(10,692,996)
Non-budgetary transactions	(25,394)	-	-
Ending Fund Balance	\$ (2,247,740)	\$ (2,324,358)	\$ (2,324,358)

**Enterprise Funds**

501 <u>Public Utilities Operating Funds</u>	FY 2018-19	FY 2019-20	FY 2020-21
Beginning Fund Balance	\$ 56,589,321	\$ 55,314,077	\$ 56,477,014
Revenue collections	78,046,228	78,263,420	79,971,509
Total funds available	\$ 134,635,549	\$ 133,577,497	\$ 136,448,523
Expenditures	(59,342,695)	(68,281,283)	(56,208,753)
Transfers to Capital Fund	(20,938,780)	(8,819,200)	(9,390,000)
Transfers to General Fund	-	-	(10,000)
Transfers to other operating funds	-	-	(10,367,141)
Increase in Capital Reserves	960,003	-	-
Ending Fund Balance	\$ 55,314,077	\$ 56,477,014	\$ 60,472,629

520 <u>Stormwater Operating Fund</u>	FY 2018-19	FY 2019-20	FY 2020-21
Beginning Fund Balance	\$ 10,541,125	\$ 11,336,608	\$ 6,892,352
Revenue collections	17,115,250	16,356,636	16,495,993
Total funds available	\$ 27,656,375	\$ 27,693,244	\$ 23,388,345
Expenditures	(10,983,158)	(12,700,892)	(14,784,008)
Transfers to General Fund	-	-	(20,000)
Transfers to Capital Fund	(5,275,000)	(8,100,000)	(3,025,000)
Ending Fund Balance	\$ 11,398,217	\$ 6,892,352	\$ 5,559,337

**Fund Balance Schedules**

	FY 2018-19	FY 2019-20	FY 2020-21
<b>525 Chesapeake Transportation System</b>			
Beginning Fund Balance	\$ 14,433,830	\$ 15,362,181	\$ 10,222,972
Revenue collections	27,622,843	29,631,739	27,009,446
Total funds available	\$ 42,056,673	\$ 44,993,920	\$ 37,232,418
Expenditures	(23,628,473)	(34,570,948)	(28,939,712)
Transfers to Capital Reserves	-	(200,000)	(140,000)
Remove Fund 528 - omitted from ordinance	-	-	(300,000)
Transfers to other operating funds	-	-	(76,562)
Other non-budgetary transactions	(3,066,019)	-	-
Ending Fund Balance	\$ 15,362,181	\$ 10,222,972	\$ 7,776,144
<b>900 Chesapeake Public Schools</b>			
Beginning Fund Balance	\$ 42,256,437	\$ 54,787,000	\$ 41,577,098
Revenue collections - CPS budget report	304,489,228	305,794,901	325,237,324
Transfers from General Fund	201,225,385	213,593,000	214,458,776
Total funds available	\$ 547,971,050	\$ 574,174,901	\$ 581,273,198
Expenditures - budget report	(498,848,791)	(532,597,803)	(571,235,780)
Reduction of Capital Transfers	-	-	-
Proceeds from capital leases	7,425,268	-	-
Other transactions not impacting budget	(1,760,527)	-	-
Ending Fund Balance	\$ 54,787,000	\$ 41,577,098	\$ 10,037,418