



3. Overview of All Funds

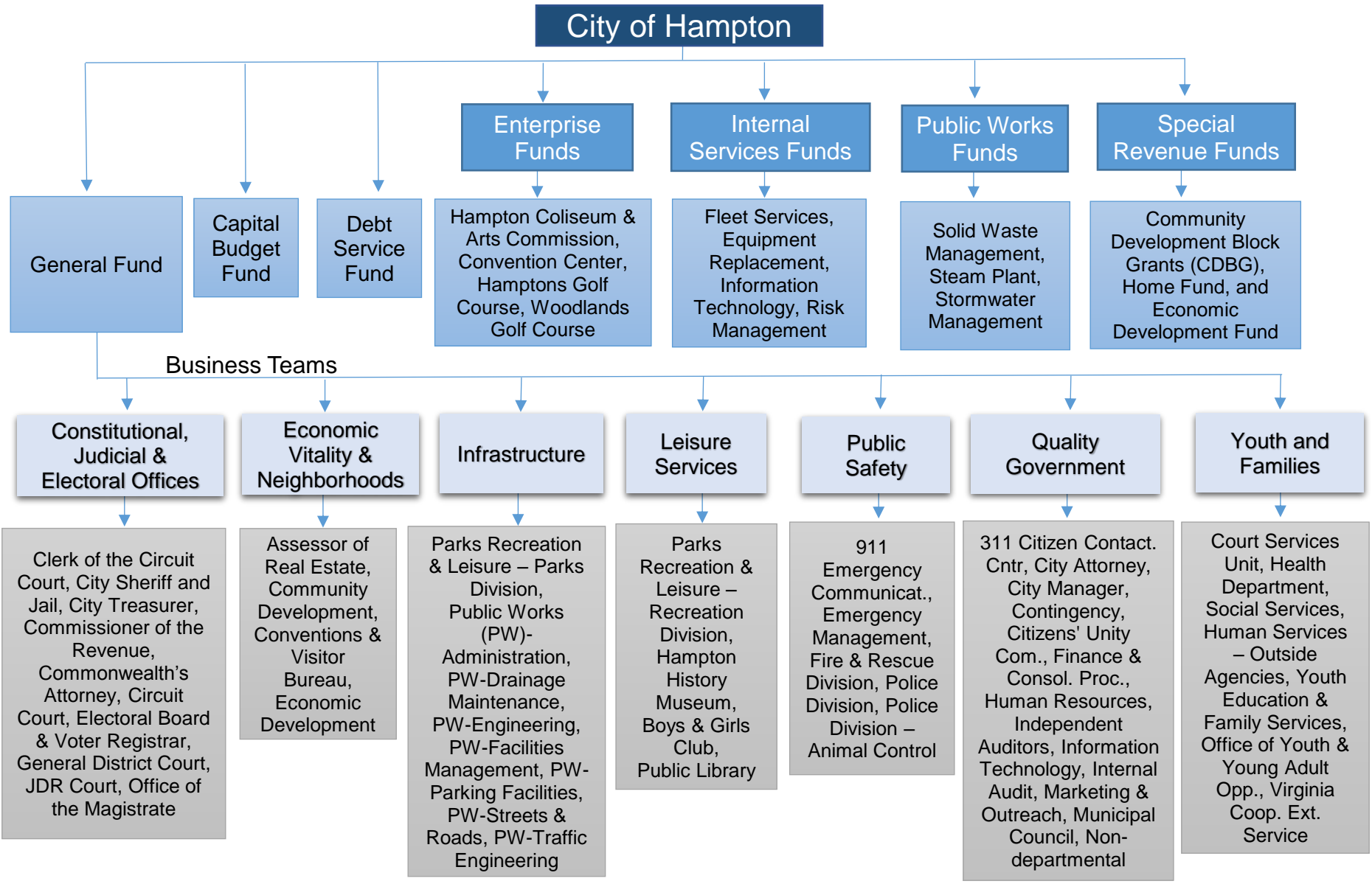
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City Manager's Office-Budget Division

3-2

City of Hampton





GOVERNMENTAL-TYPE FUNDS

The City's adopted budget contains appropriations for major and non-major governmental-type funds. The General Fund, Capital Improvement Fund, Debt Service Fund, and the Economic Development Fund are all considered major governmental-type funds. The non-major governmental-type funds presented in this budget are Community Development Block Grant (CDBG), Stormwater Management and the two Community Development Authorities - the Peninsula Town Center and the H2O. The modified accrual basis is used to budget all governmental-type funds.

A description which explains the purpose of each of the funds listed in the Manager's Recommended Budget are presented in the order which they appear in the document.

General Fund

The General Fund is the City's primary operating Fund. The General Fund accounts for all revenues and expenditures of the City, which are not accounted for in other Funds. Revenues are primarily derived from general property taxes, other local taxes, revenue from other governmental units and recovered costs. A significant part of the General Fund's revenue is transferred to other Funds, principally to fund the operations of the Hampton City Schools and debt service requirements of the City. Expenditures include, among other things, those for general government, public safety, highways and streets, culture and recreation and health and human services.

Capital Improvement Fund

The Capital Projects Fund accounts for all general City and School construction projects and reports financial resources that are restricted, committee or assigned to expenditures for capital outlays which are financed through general obligation debt and general operating funds, with the exception of projects related to Enterprise and Internal Service Funds.

Debt Service Fund

The Debt Service Fund accounts for and reports financial resources that are restricted, committed or assigned to expenditure for principal and interest. Primary resources of the Debt Service Fund are derived from transfers from the General Fund and the proceeds from the issuance of refunding bonds.

PROPRIETARY-TYPE FUNDS

The departments within these Funds are accounted for on a similar basis as a private business. The City maintains two types of propriety funds – Enterprise Funds and Internal Services Funds. These funds are budgeted using the full accrual basis for budgeting.

Enterprise Funds

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs of operating and providing services to the general public are completely or partially financed from user fees; or (b) where the governing body has determined the periodic determination of net operations is appropriate for management control and accountability. The City's Enterprise Funds account for the operation of the Hampton Coliseum and Arts



Commission, the Hampton Roads Convention Center, the Hamptons Golf Course and the Woodlands Golf Course. Revenues for these Funds are derived from user fees and meal and lodging taxes.

- **Hampton Coliseum/Arts Commission Fund** accounts for revenues generated and expenses associated with shows, meetings, civic/community events and other activities provided by the Hampton Coliseum and Arts Commission.
- **Hampton Roads Convention Center Fund** accounts for the revenues and expenses associated with the activities conducted at the Convention Center.
- **The Hamptons Golf Course Fund** accounts for the operations of three 9-hole golf courses, snack bar, pro shop and miscellaneous rental revenues.
- **The Woodlands Golf Course Fund** accounts for the operations of an 18-hole golf course, snack bar, pro shop and miscellaneous rental revenues.

Internal Services Funds

Internal Services Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis. The Internal Services Fund departments include the Equipment Replacement Fund, Fleet Services Fund, Information Technology Fund and Risk Management.

- **Equipment Replacement Fund** accounts for the costs of replacing the City's vehicles and certain equipment.
- **Fleet Services Fund** accounts for the operations of the City's central automotive maintenance and major vehicle service facility.
- **Information Technology Fund** accounts for the costs of providing the following services: computer technical support, internet and telecommunications services.
- **Risk Management Fund** accounts for the costs of providing insurance coverage and certain self-insured liabilities of the City and the School Board.

Public Works Funds

Also included under the Enterprise Fund model is the Solid Waste Management Fund, the Refuse-Steam Plant Fund and the Wastewater Management Fund. The Stormwater Management Fund, which is technically a Special Revenue Fund, is also included in the *Public Works Fund* grouping. Revenues for these Funds are derived from user fees.

- **Solid Waste Management Fund** is an Enterprise Fund which pays for such services as refuse collection and recycling. Revenue for this fund is derived from commercial tipping fees and residential user fees.
- **Steam Plant Fund** is an Enterprise Fund that accounts for the City's steam generating plant operations. Revenues are derived from solid waste disposal fee (tipping fee) charged to the Solid Waste Fund, the sale of steam to the United States Government and user fees charged to other external customers.



Description of Budgeted Funds

- **Stormwater Management Fund** is a Special Revenue Fund that accounts for those services that improve the City's storm drainage system. The revenues for this fund are derived primarily from Stormwater user fees.
- **Wastewater Management Fund** is an Enterprise Fund, created in FY 2000, earmarks sewer revenues for sewer line upgrades. Revenue for this fund comes from the sewer user fee and new connections fees.

Special Revenue Funds

Revenues in this fund are restricted for a specific purpose. Examples of special revenue funds are the Community Development Block Grant (CDBG) Fund, the Economic Development Fund and the Grant Fund.

- **Community Development Block Grant (CDBG) Fund** is the depository for the funds that are awarded to the City annually from the Department of Housing and Urban Development. CDBG funds are used to complement other resources in the implementation of the Healthy Neighborhoods Initiative.
- **Economic Development Fund** was established to finance the costs of capital investments, improvement, expenditure and any other approved expenditure, which will assist economic development and improve the physical appearance of the City. Revenues are earned from unrestricted land sales, special assessments, projects financed by the Fund and unrestricted rental receipts.
- **Grant Fund** is an internal depository that houses financial awards given predominately by federal and state agencies for programs that provide public services. Due to the stringent compliance and reporting requirements, the city utilizes the Grant Fund for accounting and reporting purposes.



General Fund

| Category | Revenues | Expenses | PFT Positions |
|--------------------------------------|--------------------|--------------------|----------------|
| General Property Revenues | 185,886,532 | | |
| Other Local Revenues | 98,941,220 | | |
| State Revenues | 49,367,564 | | |
| Federal Revenues | 30,500 | | |
| Schools Revenues (Other than City) | 128,263,257 | | |
| Transfers in | 8,676,858 | | |
| Constitutional, Judicial & Electoral | | 16,373,345 | 90.0 |
| Economic Vitality & Neighborhoods | | 7,904,462 | 99.0 |
| Infrastructure | | 18,956,203 | 163.0 |
| Leisure Services | | 6,903,762 | 70.0 |
| Public Safety | | 49,791,850 | 717.0 |
| Quality Government | | 17,047,559 | 112.0 |
| Youth & Families | | 28,609,103 | 257.0 |
| Retirement & Benefits | | 43,619,176 | |
| Contributions to Outside Agencies | | 21,271,068 | |
| Debt Service | | 34,204,811 | |
| School Operations | | 202,090,299 | |
| Transfers out | | 24,394,293 | |
| Grand Total | 471,165,931 | 471,165,931 | 1,508.0 |



Non-General Funds

| Category | Revenues | Expenses | PFT Positions |
|--|-------------------|-------------------|---------------|
| Capital Improvement Plan (CIP) Fund | | | |
| General Fund Revenues | 15,128,732 | | |
| Other Revenues | 36,373,690 | | |
| Educated & Engaged Citizenry Projects | | 7,466,151 | |
| Economic Growth Projects | | 8,131,721 | |
| Good Government Projects | | 16,764,848 | |
| Living with Water Projects | | 7,712,613 | |
| Placemaking Projects | | 7,140,000 | |
| Safe & Clean Community Projects | | 4,287,089 | |
| Capital Improvement Plan (CIP) Fund Total | 51,502,422 | 51,502,422 | |
| Enterprise Funds | | | |
| Convention Center | 10,220,450 | 10,220,450 | n/a |
| Hampton Coliseum/Arts Commission | 7,051,554 | 7,051,554 | 30.0 |
| Hamptons Golf Course | 949,349 | 949,349 | 7.0 |
| Woodlands Golf Course | 749,411 | 749,411 | 6.0 |
| Enterprise Funds Total | 18,970,764 | 18,970,764 | 43.0 |
| Internal Services Funds | | | |
| Fleet Services | 6,975,234 | 6,975,234 | 24.0 |
| Fleet Services - Equipment Replacement | 3,033,867 | 3,033,867 | n/a |
| Information Technology | 2,971,573 | 2,971,573 | 4.0 |
| Risk Management | 8,246,688 | 8,246,688 | 5.5 |
| Internal Services Funds Total | 21,227,362 | 21,227,362 | 33.5 |
| Public Works Funds | | | |
| Solid Waste Management | 16,016,099 | 16,016,099 | 62.0 |
| Steam Plant | 8,088,150 | 8,088,150 | 41.0 |
| Stormwater Management | 10,869,090 | 10,869,090 | 71.5 |
| Wastewater Management | 10,595,065 | 10,595,065 | 69.0 |
| Public Works Funds Total | 45,568,404 | 45,568,404 | 243.5 |
| Special Revenue Funds | | | |
| Economic Development Fund | 665,500 | 665,500 | n/a |
| Community Development Block Grant | 1,265,773 | 1,265,773 | 10.0 |
| HOME Fund | 530,793 | 530,793 | n/a |
| Grant Fund | 4,091,566 | 4,091,566 | n/a |
| Special Revenue Funds Total | 6,553,632 | 6,553,632 | 10.0 |



The City of Hampton has seven business teams - *Constitutional, Judicial and Electoral Offices; Economic Vitality and Neighborhoods; Infrastructure; Leisure Services; Public Safety; Quality Government and Youth and Families* - that are facilitated by the City Manager and the Assistant City Managers to achieve an interconnectedness critical in today's operating environment. The business teams focus the City's organization on the initiatives selected by their elected and appointed leaders. Many departments contribute to more than one business area.

Business team management enhances financial control and long-range planning by requiring that all departments focus not only on their individual needs, but on the needs of the business unit, as well. The teams are expected to develop annual and long-range goals; integrate departmental plans to key business unit plans; share resources across departmental lines as necessary; eliminate disparity in the application of organizational policies; and most of all, make a positive and substantial contribution to the attainment of the City's vision statement – to be a vibrant waterfront community celebrating and embracing more than 400 years of history and innovation to create an even more dynamic future.

Increased demands for services with dwindling local, state and federal revenues compel us to tighten financial and operational control in the organization. The clustering of departments into key business units accomplishes that goal. More importantly, however, business team management allows us to be better prepared for future challenges. No one department acting in isolation can prepare our citizens or community for these challenges – it takes a strong, coordinated and integrated effort on the part of multiple departments and outside entities to achieve what our community will need in the future.

The City Manager and staff continue their commitment to present the budget according to key business team areas.



| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Adjusted | 2019 Budget |
|---|------------------------|------------------------|------------------------|--------------------------|------------------------|
| General Fund | | | | | |
| Constitutional, Judicial & Electoral Offices | | | | | |
| Circuit Court | 325,935 | 330,190 | 365,104 | 370,585 | 358,156 |
| City Sheriff & Jail | 9,633,704 | 9,408,342 | 8,982,162 | 8,982,162 | 9,055,721 |
| City Treasurer | 1,719,243 | 1,631,199 | 1,817,959 | 1,835,551 | 1,790,947 |
| Clerk of the Circuit Court | 915,194 | 911,003 | 974,793 | 974,793 | 985,732 |
| Commissioner of the Revenue | 1,238,288 | 1,299,252 | 1,321,747 | 1,342,361 | 1,340,529 |
| Commonwealth's Attorney | 1,669,966 | 1,744,448 | 1,832,258 | 1,865,057 | 2,195,229 |
| Electoral Board & Voter Registrar | 390,821 | 410,619 | 384,236 | 385,887 | 392,876 |
| General District Court | 135,639 | 128,842 | 176,438 | 177,195 | 177,920 |
| JDR Court | 41,122 | 84,849 | 48,155 | 48,155 | 47,632 |
| Office of the Magistrate | 21,720 | 15,356 | 29,973 | 29,973 | 28,603 |
| Constitutional, Judicial & Elect. Total | 16,091,632 | 15,964,100 | 15,932,825 | 16,011,719 | 16,373,345 |
| Economic Vitality & Neighborhoods | | | | | |
| Assessor of Real Estate | 1,123,803 | 1,145,111 | 1,152,615 | 1,172,835 | 1,171,151 |
| Community Development | 3,026,483 | 3,106,013 | 3,143,910 | 3,190,349 | 3,189,851 |
| Convention & Visitor Bureau | 2,161,894 | 2,212,762 | 2,294,472 | 2,308,210 | 2,266,138 |
| Economic Development | 1,239,948 | 1,244,335 | 1,285,424 | 1,300,537 | 1,277,322 |
| Economic Vitality & Neighb. Total | 7,552,128 | 7,708,221 | 7,876,421 | 7,971,931 | 7,904,462 |
| Infrastructure | | | | | |
| PRLS - Parks Division | 6,076,555 | 5,623,824 | 6,023,054 | 6,051,575 | 6,073,494 |
| PW - Administration | 204,398 | 213,399 | 228,987 | 232,798 | 227,157 |
| PW - Drainage Maintenance | 1,225,734 | 1,114,741 | 1,363,238 | 1,372,569 | 1,373,573 |
| PW - Engineering | 601,609 | 654,038 | 694,599 | 705,278 | 733,888 |
| PW - Facilities Management | 4,447,448 | 4,587,507 | 4,266,045 | 4,287,897 | 4,299,553 |
| PW - Parking Facilities | 726,004 | 721,278 | 458,082 | 458,730 | 203,714 |
| PW - Streets & Roads | 2,026,297 | 2,187,321 | 2,519,219 | 2,536,438 | 2,852,900 |
| PW - Traffic Engineering | 2,863,243 | 2,928,568 | 3,047,773 | 3,056,214 | 3,191,924 |
| Infrastructure Total | 18,171,288 | 18,030,676 | 18,600,997 | 18,701,499 | 18,956,203 |
| Leisure Services | | | | | |
| Hampton History Museum | 306,695 | 349,082 | 359,776 | 364,589 | 360,818 |
| PRLS - Boys & Girls Club | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| PRLS - Recreation Division | 4,408,891 | 4,446,561 | 4,610,084 | 4,633,905 | 4,423,023 |
| Public Library | 2,071,125 | 2,102,055 | 2,094,997 | 2,112,076 | 2,094,921 |
| Leisure Services Total | 6,811,711 | 6,922,698 | 7,089,857 | 7,135,570 | 6,903,762 |
| Public Safety | | | | | |
| 911 Emergency Communications | 2,603,476 | 2,650,124 | 2,617,309 | 2,646,285 | 2,756,887 |
| Emergency Management | 284,595 | 307,111 | 313,940 | 317,388 | 297,921 |
| Fire & Rescue Division | 20,970,857 | 21,877,816 | 20,910,903 | 21,234,749 | 21,219,797 |
| Police Division | 22,792,447 | 24,015,575 | 24,071,233 | 24,420,036 | 24,969,851 |
| Police Division - Animal Control | 424,889 | 400,815 | 534,677 | 539,234 | 547,394 |
| Public Safety Total | 47,076,264 | 49,251,441 | 48,448,062 | 49,157,692 | 49,791,850 |



| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Adjusted | 2019 Budget |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|
| Quality Government | | | | | |
| 311 Citizen Contact Center | 521,610 | 493,329 | 542,915 | 549,390 | 537,641 |
| Citizens' Unity Commission | 105,271 | 109,946 | 130,029 | 131,269 | 129,729 |
| City Attorney | 1,027,514 | 1,048,035 | 1,150,153 | 1,170,584 | 1,104,997 |
| City Manager | 1,222,677 | 1,324,180 | 1,329,702 | 1,356,704 | 1,285,891 |
| Contingency Reserve | 0 | 0 | 1,134,619 | 1,134,619 | 1,134,619 |
| Finance & Consolidated Procurement | 1,251,602 | 1,215,391 | 1,258,212 | 1,278,851 | 1,236,880 |
| Human Resources | 690,183 | 763,161 | 749,416 | 762,453 | 768,434 |
| Independent Auditors | 194,313 | 200,625 | 200,475 | 200,475 | 200,475 |
| Information Technology | 3,203,225 | 3,591,322 | 3,680,537 | 3,701,709 | 3,652,843 |
| Internal Audit | 175,807 | 178,095 | 182,878 | 185,584 | 188,018 |
| Marketing & Outreach | 656,882 | 658,853 | 735,113 | 742,618 | 740,444 |
| Municipal Council | 523,501 | 527,959 | 488,774 | 492,984 | 492,819 |
| Nondepartmental | 3,992,546 | 4,339,429 | 5,281,742 | 5,281,742 | 5,574,769 |
| Quality Government Total | 13,565,131 | 14,450,325 | 16,864,565 | 16,988,982 | 17,047,559 |
| Youth & Families | | | | | |
| Court Service Unit | 1,755,775 | 1,843,615 | 1,691,725 | 1,695,279 | 1,691,122 |
| Health Department | 1,259,122 | 1,281,382 | 1,316,571 | 1,316,571 | 1,258,734 |
| Human Services - Outside Agencies | 3,626,713 | 3,644,846 | 3,815,815 | 3,815,815 | 3,815,815 |
| Human Services - Social Services | 16,229,212 | 16,786,993 | 17,639,193 | 17,639,193 | 17,825,118 |
| Human Services - Youth, Education and Family Services | 3,508,362 | 3,769,070 | 3,632,269 | 3,673,927 | 3,581,381 |
| Office of Youth and Young Adult Opportunity | 344,871 | 427,467 | 489,094 | 493,286 | 367,952 |
| Virginia Cooperative Extension Service | 54,881 | 66,207 | 62,818 | 62,818 | 68,981 |
| Youth & Families Total | 26,778,936 | 27,819,580 | 28,647,485 | 28,696,889 | 28,609,103 |
| Retirement & Benefits | | | | | |
| Retirement & Employee Benefits | 38,230,744 | 36,230,071 | 42,864,268 | 41,660,198 | 43,619,176 |
| Retirement & Benefits Total | 38,230,744 | 36,230,071 | 42,864,268 | 41,660,198 | 43,619,176 |
| Contributions to Outside Agencies | | | | | |
| Capital Campaigns | 165,000 | 165,000 | 165,000 | 165,000 | 40,000 |
| Dues, Memberships and Grants | 831,317 | 855,435 | 1,051,532 | 1,051,532 | 1,167,432 |
| Organizational Support | 10,750,708 | 11,658,454 | 11,263,079 | 11,263,079 | 11,234,182 |
| Tax Based Contributions | 9,224,774 | 7,610,515 | 8,652,432 | 8,652,432 | 8,829,454 |
| Contr. to Outside Agencies Total | 20,971,799 | 20,289,404 | 21,132,043 | 21,132,043 | 21,271,068 |
| Debt Service | | | | | |
| Principal | 22,336,163 | 21,738,152 | 21,973,166 | 21,973,166 | 21,772,279 |
| Interest & Other Debt Cost | 10,931,040 | 10,739,711 | 11,419,806 | 11,419,806 | 12,432,532 |
| Debt Service Total | 33,267,203 | 32,477,863 | 33,392,972 | 33,392,972 | 34,204,811 |
| School Operations | | | | | |
| Schools - State & Federal | 123,684,054 | 126,183,060 | 130,623,691 | 130,623,691 | 128,263,257 |
| Schools - Local Contribution | 71,112,223 | 71,471,416 | 73,036,416 | 73,036,416 | 73,827,042 |
| School Operations Total | 194,796,277 | 197,654,476 | 203,660,107 | 203,660,107 | 202,090,299 |



| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Adjusted | 2019 Budget |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Transfers out | | | | | |
| Transfers - Capital Projects Fund | 15,959,883 | 18,427,928 | 14,038,105 | 14,038,105 | 15,128,732 |
| Transfers - Other | 9,415,247 | 9,324,378 | 9,296,293 | 9,296,293 | 9,265,561 |
| Transfers out Total | 25,375,130 | 27,752,306 | 23,334,398 | 23,334,398 | 24,394,293 |
| General Fund Total | 448,688,243 | 454,551,161 | 467,844,000 | 467,844,000 | 471,165,931 |
| Non-General Funds | | | | | |
| Capital Budget Fund* | | | | | |
| Educated & Engaged Citizenry Projects | | | 6,459,803 | 6,459,803 | 7,466,151 |
| Economic Growth Projects | | | 3,210,500 | 3,210,500 | 8,131,721 |
| Good Government Projects | | | 14,719,882 | 14,719,882 | 16,764,848 |
| Living with Water Projects | | | 5,088,130 | 5,088,130 | 7,712,613 |
| Placemaking Projects | | | 3,515,241 | 3,515,241 | 7,140,000 |
| Safe & Clean Community Projects | | | 4,638,681 | 4,638,681 | 4,287,089 |
| Capital Budget Fund Total | | | 37,632,237 | 37,632,237 | 51,502,422 |
| Enterprise Funds | | | | | |
| Convention Center | 10,192,807 | 10,270,927 | 10,071,532 | 10,071,532 | 10,220,450 |
| Hampton Coliseum/Arts Commission | 10,308,395 | 10,542,803 | 6,799,163 | 6,799,163 | 7,051,554 |
| Hamptons Golf Course | 984,097 | 993,733 | 1,073,103 | 1,073,103 | 949,349 |
| Woodlands Golf Course | 639,569 | 878,318 | 836,107 | 836,107 | 749,411 |
| Enterprise Funds Total | 22,124,868 | 22,685,781 | 18,779,905 | 18,779,905 | 18,970,764 |
| Internal Services Funds | | | | | |
| Fleet Services | 8,151,444 | 7,719,898 | 7,841,325 | 7,841,325 | 6,975,234 |
| Fleet Services - Equip. Replacement | 2,441,248 | 2,586,699 | 3,072,330 | 3,072,330 | 3,033,867 |
| Information Technology | 2,279,161 | 2,628,350 | 2,788,742 | 2,788,742 | 2,971,573 |
| Risk Management | 5,063,305 | 9,401,366 | 8,597,651 | 8,597,651 | 8,246,688 |
| Internal Services Funds Total | 17,935,158 | 22,336,313 | 22,300,048 | 22,300,048 | 21,227,362 |
| Public Works Funds | | | | | |
| Solid Waste Management | 11,031,854 | 11,789,968 | 15,980,634 | 15,980,634 | 16,016,099 |
| Steam Plant | 6,912,398 | 7,201,350 | 7,957,775 | 7,957,775 | 8,088,150 |
| Stormwater Management | 7,561,133 | 8,139,092 | 11,134,807 | 11,134,807 | 10,869,090 |
| Wastewater Management | 7,390,320 | 8,084,403 | 10,592,589 | 10,592,589 | 10,595,065 |
| Public Works Funds Total | 32,895,705 | 35,214,813 | 45,665,805 | 45,665,805 | 45,568,404 |
| Special Revenue Funds | | | | | |
| Economic Development Fund | 440,592 | 369,400 | 507,500 | 507,500 | 665,500 |
| Community Development Block Grant | 991,200 | 855,678 | 1,289,801 | 1,289,801 | 1,265,773 |
| HOME Fund | 720,282 | 872,877 | 542,800 | 542,800 | 530,793 |
| Grant Fund** | n/a | n/a | n/a | n/a | 4,091,566 |
| Special Revenue Funds Total | 2,152,074 | 2,097,955 | 2,340,101 | 2,340,101 | 6,553,632 |

* Due to the multi-year and project based nature of capital investments, showing actual spending levels per fiscal year rolled up in to larger categories would not present a clear picture of spending trends.

** FY19 is the first year of incorporating a budget for the Grant Fund.



Fund Balance Schedule - General Fund

| General Fund | FY 2016 Actual | FY 2017 Actual | FY 2018 Budget | FY 2018 Adjusted | FY 2019 Budget |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | |
| General Property Taxes | 180,355,535 | 181,028,596 | 182,526,046 | 182,526,046 | 185,886,532 |
| Other Local Taxes | 77,912,840 | 77,400,695 | 78,949,938 | 78,949,938 | 79,471,962 |
| License, Permit & Privilege Fees | 1,408,572 | 1,449,748 | 1,364,600 | 1,364,600 | 1,364,600 |
| Fines and Forfeitures | 1,549,731 | 1,560,319 | 1,616,270 | 1,616,270 | 1,390,762 |
| Revenue from Use of Money/Property | 558,308 | 777,594 | 1,034,950 | 1,034,950 | 1,498,429 |
| Charges for Services | 9,329,553 | 9,282,639 | 9,236,130 | 9,236,130 | 9,537,846 |
| Miscellaneous Revenue | 5,400,100 | 5,467,558 | 5,490,153 | 5,490,153 | 5,677,621 |
| Unrestricted State Revenue | 854,445 | 890,766 | 829,828 | 829,828 | 829,828 |
| State Revenue for City/State Depts. | 23,681,760 | 23,808,405 | 24,297,060 | 24,297,060 | 24,297,060 |
| State Revenue for City Departments | 23,565,316 | 24,149,861 | 24,115,845 | 24,115,845 | 24,240,676 |
| Education pass-thru (Fed and State) | 123,684,053 | 126,183,060 | 130,623,691 | 130,623,691 | 128,263,257 |
| Federal Funding for City Departments | 15,139 | 379,912 | 30,500 | 30,500 | 30,500 |
| Total Revenues (Before Transfers) | 448,315,352 | 452,379,153 | 460,115,011 | 460,115,011 | 462,489,073 |
| Expenditures | | | | | |
| Constitutional, Judicial & Electoral | 16,091,632 | 15,964,100 | 15,932,825 | 16,011,719 | 16,373,345 |
| Economic Vitality & Neighborhoods | 7,552,128 | 7,708,221 | 7,876,421 | 7,971,931 | 7,904,462 |
| Infrastructure | 18,171,288 | 18,030,676 | 18,600,997 | 18,701,499 | 18,956,203 |
| Leisure Services | 6,811,711 | 6,922,698 | 7,089,857 | 7,135,570 | 6,903,762 |
| Public Safety | 47,076,264 | 49,251,441 | 48,448,062 | 49,157,692 | 49,791,850 |
| Quality Government | 13,565,131 | 14,450,325 | 16,864,565 | 16,988,982 | 17,047,559 |
| Youth and Families | 26,778,936 | 27,819,580 | 28,647,485 | 28,696,889 | 28,609,103 |
| Retirement and Employee Benefits | 38,230,744 | 36,230,071 | 42,864,268 | 41,660,198 | 43,619,176 |
| Contributions to Outside Agencies | 20,971,799 | 20,289,404 | 21,132,043 | 21,132,043 | 21,271,068 |
| Education Local Contribution | 71,112,223 | 71,471,416 | 73,036,416 | 73,036,416 | 73,827,042 |
| Education pass-thru (Fed and State) | 123,684,054 | 126,183,060 | 130,623,691 | 130,623,691 | 128,263,257 |
| Total Expend. (Before Transfers) | 390,045,910 | 394,320,992 | 411,116,630 | 411,116,630 | 412,566,827 |
| Transfers In (Out) | | | | | |
| Transfers in from Schools | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Transfer to Debt Service Fund | (33,267,203) | (32,477,863) | (33,392,972) | (33,392,972) | (34,204,811) |
| Transfer to Capital Projects Fund | (15,959,883) | (18,427,928) | (14,038,105) | (14,038,105) | (15,128,732) |
| Transfer to Other Funds | (9,415,247) | (9,324,378) | (9,296,293) | (9,296,293) | (9,265,561) |
| Other Transfers In(Out) | 230,443 | 241,767 | 0 | 0 | 0 |
| Total Net Transfers | (56,411,890) | (57,988,402) | (54,727,370) | (54,727,370) | (56,599,104) |
| Net Change in Fund Balance* | 1,857,552 | 69,759 | (5,728,989) | (5,728,989) | (6,676,858) |
| Fund Balance at Beginning of Year | 93,540,457 | 95,398,009 | 95,467,768 | 95,467,768 | 89,738,779 |
| Fund Balance at End of Year | 95,398,009 | 95,467,768 | 89,738,779 | 89,738,779 | 83,061,921 |

*for budgeted years, this represents the expected total appropriation from Fund Balance



Fund Balance Schedule - Debt Service Fund

| Debt Service Fund | FY 2016 Actual | FY 2017 Actual | FY 2018 Budget | FY 2018 Adjusted | FY 2019 Budget |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | |
| From the Federal Government | 253,069 | 252,797 | 0 | 0 | 0 |
| Revenues from Use of Money and Propert | 766 | 2,352 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Recovered Costs | | | | | |
| Total Operating Revenues | 253,835 | 255,149 | 0 | 0 | 0 |
| Expenditures | | | | | |
| Principal Retirement | 22,336,163 | 21,738,152 | 22,336,163 | 21,973,166 | 21,772,279 |
| Interest and Fiscal Charges | 11,153,768 | 10,962,576 | 11,056,809 | 11,419,806 | 12,432,532 |
| Bond Issuance Costs | 2,535 | 0 | 0 | 0 | 0 |
| Total Operating Expenses | 33,492,466 | 32,700,728 | 33,392,972 | 33,392,972 | 34,204,811 |
| Excess (deficiency) of revenues over (under) expenditures | (33,238,631) | (32,445,579) | (33,392,972) | (33,392,972) | (34,204,811) |
| Other Financing Sources and Uses | | | | | |
| Refunding bonds issued | 0 | 0 | 0 | 0 | 0 |
| Premium on bonds issued | 0 | 0 | 0 | 0 | 0 |
| Redemption of refunded bonds | 0 | 0 | 0 | 0 | 0 |
| Payment to refunded bond escrow agent | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 33,237,203 | 32,447,863 | 33,392,972 | 33,392,972 | 34,204,811 |
| Net Other Financing Sources (Uses) | 33,237,203 | 32,447,863 | 33,392,972 | 33,392,972 | 34,204,811 |
| Net Changes in Fund Balance | (1,428) | 2,284 | 0 | 0 | 0 |
| Fund Balance at Beginning of Year | 516,318 | 514,890 | 514,890 | 514,890 | 514,890 |
| Fund Balance at End of Year | 514,890 | 517,174 | 514,890 | 514,890 | 514,890 |



Fund Balance Schedule Capital Projects Fund

| Capital Projects Fund | FY 2016 Actual | FY 2017 Actual | FY 2018 Budget | FY 2018 Adjusted | FY 2019 Budget |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | |
| Intergovernmental Revenues | | | | | |
| From Commonwealth of Virginia | 3,099,924 | 3,396,338 | 1,858,229 | 1,858,229 | 2,311,753 |
| From Federal Government | 6,336,895 | 6,478,237 | 0 | 0 | 0 |
| Revenues from use of money and property | 181,954 | 214,635 | 0 | 0 | 0 |
| Miscellaneous Revenues | 10,000 | 1,346,397 | 0 | 0 | 0 |
| Total Revenues | 9,628,773 | 11,435,607 | 1,858,229 | 1,858,229 | 2,311,753 |
| Expenditures | | | | | |
| Capital Improvements | 56,297,747 | 46,130,185 | 37,632,237 | 37,632,237 | 51,502,422 |
| Bond Issuance Costs | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 56,297,747 | 46,130,185 | 37,632,237 | 37,632,237 | 51,502,422 |
| Excess (deficiency) of revenues over (under) expenditures | (46,668,974) | (34,694,578) | (35,774,008) | (35,774,008) | (49,190,669) |
| Other Financing Sources/(Uses) | | | | | |
| Transfers In (Out) | 16,799,956 | 20,601,681 | 22,984,590 | 22,984,590 | 25,883,732 |
| Net Other Financing Sources (Uses) | 16,799,956 | 20,601,681 | 22,984,590 | 22,984,590 | 25,883,732 |
| Net Changes in Fund Balance | (29,869,018) | (14,092,897) | (187,500) | (187,500) | (602,057) |
| Fund Balance at Beginning of the Year | 67,453,184 | 37,584,166 | 23,491,269 | 23,491,269 | 23,303,769 |
| Fund Balance at End of Year | 37,584,166 | 23,491,269 | 23,303,769 | 23,303,769 | 22,701,712 |



Fund Balance Schedule Internal Services Funds

| Fleet Services Fund | FY 2016 Actual | FY 2017 Actual | FY 2018 Budget | FY 2018 Adjusted | FY 2019 Budget |
|---|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Revenues | | | | | |
| Charges for Services | 7,867,662 | 7,493,551 | 7,841,325 | 7,841,325 | 6,975,234 |
| Other | 4,926 | 3,909 | 0 | 0 | 0 |
| Total Revenues | 7,872,588 | 7,497,460 | 7,841,325 | 7,841,325 | 6,975,234 |
| Expenditures | | | | | |
| Personnel Services | 1,345,703 | 1,306,317 | 1,486,274 | 1,486,274 | 1,303,491 |
| Operating Expenses | 6,751,449 | 6,356,942 | 6,293,577 | 6,293,577 | 5,561,215 |
| Capital Outlay | 53,972 | 56,639 | 61,474 | 61,474 | 110,528 |
| Total Exp. Before Transfers | 8,151,124 | 7,719,898 | 7,841,325 | 7,841,325 | 6,975,234 |
| Operating Income (Loss) | (278,536) | (222,438) | 0 | 0 | 0 |
| Nonoperating Revenues (Expenses) | | | | | |
| Interest Income | 0 | 0 | 0 | 0 | 0 |
| Interest and fiscal charges | (321) | 0 | 0 | 0 | 0 |
| Other | 80,623 | 53,332 | 0 | 0 | 0 |
| Gain (Loss) on Sale of Capital Asset | 0 | (1,042) | 0 | 0 | 0 |
| Total Nonoperating Revenues (Expenses) | 80,302 | 52,290 | 0 | 0 | 0 |
| Income (Loss) before Transfers and Capital Contributions | (198,234) | (170,148) | 0 | 0 | 0 |
| Contributed Capital | 0 | 21,055 | 0 | 0 | 0 |
| Transfers In (Out) | 65,098 | 67,303 | 0 | 0 | 0 |
| Change in Net Position | (133,136) | (81,790) | 0 | 0 | 0 |
| Net Position, (Deficit) beginning of year | (799,324) | (932,460) | (932,460) | (932,460) | (932,460) |
| Net Position, (Deficit) end of year | (932,460) | (1,014,250) | (932,460) | (932,460) | (932,460) |



Fund Balance Schedule Internal Services Funds

| Fleet Services - Equipment Replacement Fund | FY 2016 Actual | FY 2017 Actual | FY 2018 Budget | FY 2018 Adjusted | FY 2019 Budget |
|---|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| Revenues | | | | | |
| Charges for Services | 1,983,409 | 2,344,836 | 3,072,330 | 3,072,330 | 3,033,867 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 1,983,409 | 2,344,836 | 3,072,330 | 3,072,330 | 3,033,867 |
| Expenditures | | | | | |
| Personnel Services | 0 | 0 | 0 | 0 | 0 |
| Operating Expenses | 76,646 | 77,240 | 1,620,030 | 1,620,030 | 1,581,567 |
| Depreciation and Amortization | 2,220,839 | 2,384,084 | 1,452,300 | 1,452,300 | 1,452,300 |
| Total Exp. Before Transfers | 2,297,485 | 2,461,324 | 3,072,330 | 3,072,330 | 3,033,867 |
| Operating Income (Loss) | (314,076) | (116,488) | 0 | 0 | 0 |
| Nonoperating Revenues (Expenses) | | | | | |
| Interest Income | 6,075 | 9,114 | 0 | 0 | 0 |
| Interest and fiscal charges | (78,665) | (58,073) | 0 | 0 | 0 |
| Other | 6,233 | 42,655 | 0 | 0 | 0 |
| Gain (Loss) on Sale of Capital Asset | 209,333 | 57,864 | 0 | 0 | 0 |
| Total Nonoperating Revenues (Expenses) | 142,976 | 51,560 | 0 | 0 | 0 |
| Income (Loss) before Transfers and Capital Contributions | (171,100) | (64,928) | 0 | 0 | 0 |
| Contributed Capital | 2,269 | 76,298 | 0 | 0 | 0 |
| Transfers In (Out) | (65,098) | (67,303) | 0 | 0 | 0 |
| Change in Net Position | (233,929) | (55,933) | 0 | 0 | 0 |
| Net Position, (Deficit) beginning of year | 18,275,753 | 18,041,824 | 18,041,824 | 18,041,824 | 18,041,824 |
| Net Position, (Deficit) end of year | 18,041,824 | 17,985,891 | 18,041,824 | 18,041,824 | 18,041,824 |



Fund Balance Schedule Internal Services Funds

| Information Technology Fund | FY 2016 Actual | FY 2017 Actual | FY 2018 Budget | FY 2018 Adjusted | FY 2019 Budget |
|---|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | |
| Charges for Services | 2,450,908 | 2,315,954 | 2,788,742 | 2,788,742 | 2,971,573 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 2,450,908 | 2,315,954 | 2,788,742 | 2,788,742 | 2,971,573 |
| Expenditures | | | | | |
| Personnel Services | 229,204 | 222,857 | 238,291 | 238,291 | 241,772 |
| Operating Expenses | 1,940,047 | 2,268,503 | 2,266,451 | 2,266,451 | 2,445,801 |
| Capital Outlay | 109,909 | 136,991 | 284,000 | 284,000 | 284,000 |
| Total Exp. Before Transfers | 2,279,160 | 2,628,351 | 2,788,742 | 2,788,742 | 2,971,573 |
| Operating Income (Loss) | 171,748 | (312,397) | 0 | 0 | 0 |
| Nonoperating Revenues (Expenses) | | | | | |
| Interest Income | 1,512 | 2,314 | 0 | 0 | 0 |
| Interest and fiscal charges | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Gain (Loss) on Sale of Capital Asset | 0 | 0 | 0 | 0 | 0 |
| Total Nonoperating Revenues (Expenses) | 1,512 | 2,314 | 0 | 0 | 0 |
| Income (Loss) before Transfers and Capital Contributions | 173,260 | (310,083) | 0 | 0 | 0 |
| Contributed Capital | 0 | 0 | 0 | 0 | 0 |
| Transfers In (Out) | 0 | 0 | 0 | 0 | 0 |
| Change in Net Position | 173,260 | (310,083) | 0 | 0 | 0 |
| Net Position, (Deficit) beginning of year | 832,690 | 1,005,950 | 1,005,950 | 1,005,950 | 1,005,950 |
| Net Position, (Deficit) end of year | 1,005,950 | 695,867 | 1,005,950 | 1,005,950 | 1,005,950 |



| Risk Management Fund | FY 2016 Actual | FY 2017 Actual | FY 2018 Budget | FY 2018 Adjusted | FY 2019 Budget |
|---|-------------------|-------------------|-------------------|---------------------|-------------------|
| Revenues | | | | | |
| Charges for Services | 8,381,538 | 9,113,142 | 8,597,651 | 8,597,651 | 8,246,688 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 8,381,538 | 9,113,142 | 8,597,651 | 8,597,651 | 8,246,688 |
| Expenditures | | | | | |
| Personnel Services | 311,027 | 321,185 | 317,833 | 317,833 | 332,047 |
| Operating Expenses | 4,750,713 | 9,080,001 | 8,279,818 | 8,279,818 | 7,912,641 |
| Capital Outlay | 1,564 | 183 | | | 2,000 |
| Total Exp. Before Transfers | 5,063,304 | 9,401,369 | 8,597,651 | 8,597,651 | 8,246,688 |
| Operating Income (Loss) | 3,318,234 | (288,227) | 0 | 0 | 0 |
| Nonoperating Revenues (Expenses) | | | | | |
| Interest Income | 56,365 | 126,016 | 0 | 0 | 0 |
| Interest and fiscal charges | | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Gain (Loss) on Sale of Capital Asset | 0 | 0 | 0 | 0 | 0 |
| Total Nonoperating Revenues (Expenses) | 56,365 | 126,016 | 0 | 0 | 0 |
| Income (Loss) before Transfers and Capital Contributions | 3,374,599 | (162,211) | 0 | 0 | 0 |
| Contributed Capital | 0 | 0 | 0 | 0 | 0 |
| Transfers In (Out) | 0 | 0 | 0 | 0 | 0 |
| Change in Net Position | 3,374,599 | (162,211) | 0 | 0 | 0 |
| Net Position, (Deficit) beginning of year | 9,353,916 | 12,728,515 | 12,728,515 | 12,728,515 | 12,728,515 |
| Net Position, (Deficit) end of year | 12,728,515 | 12,566,304 | 12,728,515 | 12,728,515 | 12,728,515 |



Fund Balance Schedule - Enterprise Funds

| Hampton Coliseum/Arts Commission Fund | FY 2016 Actual | FY 2017 Actual | FY 2018 Budget | FY 2018 Adjusted | FY 2019 Budget |
|---|-------------------|--------------------|------------------|------------------|------------------|
| Revenues | | | | | |
| Charges for Services | 9,660,008 | 9,044,880 | 6,799,163 | 6,799,163 | 7,051,554 |
| Miscellaneous | 2,945 | 2,040 | 0 | 0 | 0 |
| Total Revenues | 9,662,953 | 9,046,920 | 6,799,163 | 6,799,163 | 7,051,554 |
| Expenditures | | | | | |
| Personnel Services | 1,335,559 | 1,425,735 | 1,635,681 | 1,635,681 | 1,648,069 |
| Operating Expenses | 8,404,402 | 8,519,306 | 4,535,825 | 4,535,825 | 4,772,952 |
| Depreciation and Amortization | 568,435 | 597,764 | 627,657 | 627,657 | 630,533 |
| Total Exp. Before Transfers | 10,308,396 | 10,542,805 | 6,799,163 | 6,799,163 | 7,051,554 |
| Operating Income (Loss) | (645,443) | (1,495,885) | 0 | 0 | 0 |
| Nonoperating Revenues (Expenses) | | | | | |
| Interest Income | 0 | 0 | 0 | 0 | 0 |
| Debt service and fiscal charges | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Gain (loss) on sale of capital assets | (108) | 0 | 0 | 0 | 0 |
| Net Increase (Decrease) in Fair Market Value of Investments | 0 | 0 | 0 | 0 | 0 |
| Total Nonoperating Revenues (Expenses) | (108) | 0 | 0 | 0 | 0 |
| Income (Loss) before Transfers and Capital Contributions | | | | | |
| | (645,551) | (1,495,885) | 0 | 0 | 0 |
| Contributed Capital | 0 | 0 | 0 | 0 | 0 |
| Transfer In (Out) | 926,102 | 826,102 | 0 | 0 | 0 |
| Change in Net Position | 280,551 | (669,783) | 0 | 0 | 0 |
| Net Position at beginning of Year | 8,584,979 | 8,865,530 | 8,865,530 | 8,865,530 | 8,865,530 |
| Net Position (Deficit) end of year | 8,865,530 | 8,195,747 | 8,865,530 | 8,865,530 | 8,865,530 |



Fund Balance Schedule - Enterprise Funds

| Hampton Roads Convention Center Fund | FY 2016 Actual | FY 2017 Actual | FY 2018 Budget | FY 2018 Adjusted | FY 2019 Budget |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | | | | | |
| Charges for Services | 2,471,330 | 2,680,880 | 2,719,149 | 2,719,149 | 2,779,678 |
| Miscellaneous | 0 | 0 | 37,435 | 37,435 | 37,567 |
| Total Revenues | 2,471,330 | 2,680,880 | 2,756,584 | 2,756,584 | 2,817,245 |
| Expenditures | | | | | |
| Personnel Services | 1,270,711 | 1,331,729 | 1,421,611 | 1,421,611 | 1,446,274 |
| Operating Expenses (includes Depreciation and Amortization) | 4,911,428 | 5,049,144 | 2,175,233 | 2,175,233 | 2,299,442 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Exp. Before Transfers | 6,182,139 | 6,380,873 | 3,596,844 | 3,596,844 | 3,745,716 |
| Operating Income (Loss) | (3,710,809) | (3,699,993) | (840,260) | (840,260) | (928,471) |
| Nonoperating Revenues (Expenses) | | | | | |
| Interest Income | 802,241 | 815,599 | 144,807 | 144,807 | 152,989 |
| Interest and Fiscal Charges | (4,010,667) | (3,890,054) | (6,474,688) | (6,474,688) | (6,474,734) |
| Other | 0 | 0 | 0 | 0 | 0 |
| Gain (loss) on sale of capital assets | 0 | 0 | 0 | 0 | 0 |
| Net Increase (Decrease) in Fair Market Value of Investments | 74,071 | (49,490) | 0 | 0 | 0 |
| Total Nonoperating Revenues (Expenses) | (3,134,355) | (3,123,945) | (6,329,881) | (6,329,881) | (6,321,745) |
| Income (Loss) before Transfers and Capital Contributions | (6,845,164) | (6,823,938) | (7,170,141) | (7,170,141) | (7,250,216) |
| Contributed Capital | 0 | 0 | 0 | 0 | 0 |
| Transfers In (Out) | 7,259,653 | 7,358,177 | 7,170,141 | 7,170,141 | 7,250,216 |
| Change in Net Position | 414,489 | 534,239 | 0 | 0 | 0 |
| Net Position (Deficit) beginning of year | 5,016,732 | 5,431,221 | 5,431,221 | 5,431,221 | 5,431,221 |
| Net Position (Deficit) end of year | 5,431,221 | 5,965,460 | 5,431,221 | 5,431,221 | 5,431,221 |



Fund Balance Schedule - Enterprise Funds

| Hamptons Golf Course Fund | FY 2016 Actual | FY 2017 Actual | FY 2018 Budget | FY 2018 Adjusted | FY 2019 Budget |
|---|--------------------|--------------------|--------------------|---------------------|--------------------|
| Revenues | | | | | |
| Charges for Services | 764,265 | 586,132 | 1,073,103 | 1,073,103 | 949,349 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 764,265 | 586,132 | 1,073,103 | 1,073,103 | 949,349 |
| Expenditures | | | | | |
| Personnel Services | 417,533 | 415,521 | 482,745 | 482,745 | 398,148 |
| Operating Expenses | 508,599 | 525,549 | 590,358 | 590,358 | 551,201 |
| Capital Outlay | 57,964 | 52,663 | 0 | 0 | 0 |
| Total Exp. Before Transfers | 984,096 | 993,733 | 1,073,103 | 1,073,103 | 949,349 |
| Operating Income (Loss) | (219,831) | (407,601) | 0 | 0 | 0 |
| Nonoperating Revenues (Expenses) | | | | | |
| Interest Income | 0 | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Gain (loss) on sale of capital assets | 0 | 0 | 0 | 0 | 0 |
| Net Increase (Decrease) in Fair Market Value of Investments | 0 | 0 | 0 | 0 | 0 |
| Total Nonoperating Revenues (Expenses) | 0 | 0 | 0 | 0 | 0 |
| Income (Loss) before Transfers and Capital Contributions | (219,831) | (407,601) | 0 | 0 | 0 |
| Contributed Capital | 383,625 | 0 | 0 | 0 | 0 |
| Transfers In (Out) | 11,000 | 0 | 0 | 0 | 0 |
| Change in Net Position | 174,794 | (407,601) | 0 | 0 | 0 |
| Net Position (Deficit) beginning of year | (3,404,525) | (3,229,731) | (3,229,731) | (3,229,731) | (3,229,731) |
| Net Position (Deficit) end of year | (3,229,731) | (3,637,332) | (3,229,731) | (3,229,731) | (3,229,731) |



Fund Balance Schedule - Enterprise Funds

| Woodland Golf Course Fund | FY 2016 Actual | FY 2017 Actual | FY 2018 Budget | FY 2018 Adjusted | FY 2019 Budget |
|---|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Revenues | | | | | |
| Charges for Services | 645,290 | 565,657 | 836,107 | 836,107 | 749,411 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 645,290 | 565,657 | 836,107 | 836,107 | 749,411 |
| Expenditures | | | | | |
| Personnel Services | 329,219 | 322,675 | 427,900 | 427,900 | 368,422 |
| Operating Expenses | 227,101 | 465,780 | 408,207 | 408,207 | 380,989 |
| Capital Outlay | 83,248 | 89,864 | 0 | 0 | 0 |
| Total Exp. Before Transfers | 639,568 | 878,319 | 836,107 | 836,107 | 749,411 |
| Operating Income (Loss) | 5,722 | (312,662) | 0 | 0 | 0 |
| Nonoperating Revenues (Expenses) | | | | | |
| Interest Income | 0 | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Gain (loss) on sale of capital assets | 0 | 0 | 0 | 0 | 0 |
| Net Increase (Decrease) in Fair Market Value of Investments | 0 | 0 | 0 | 0 | 0 |
| Total Nonoperating Revenues (Expenses) | 5,722 | (312,662) | 0 | 0 | 0 |
| Income (Loss) before Transfers and Capital Contributions | 5,722 | (312,662) | 0 | 0 | 0 |
| Contributed Capital | 126,192 | 0 | 0 | 0 | 0 |
| Transfers In (Out) | 0 | 0 | 0 | 0 | 0 |
| Change in Net Position | 131,914 | (312,662) | 0 | 0 | 0 |
| Net Position (Deficit) beginning of year | 383,585 | 515,499 | 515,499 | 515,499 | 515,499 |
| Net Position (Deficit) end of year | 515,499 | 202,837 | 515,499 | 515,499 | 515,499 |



Fund Balance Schedule Public Works Funds

| Solid Waste Fund | FY 2016 Actual | FY 2017 Actual | FY 2018 Budget | FY 2018 Adjusted | FY 2019 Budget |
|---|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Revenues | | | | | |
| Charges for Services | 13,636,354 | 13,100,583 | 15,980,634 | 15,980,634 | 16,016,099 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 13,636,354 | 13,100,583 | 15,980,634 | 15,980,634 | 16,016,099 |
| Expenditures | | | | | |
| Personnel Services | 2,230,899 | 2,385,220 | 2,507,837 | 2,507,837 | 2,557,994 |
| Operating Expenses | 7,406,867 | 8,058,680 | 10,284,524 | 10,284,524 | 10,462,151 |
| Capital Outlay | 1,223,087 | 1,175,068 | 3,188,273 | 3,188,273 | 2,995,954 |
| Total Exp. Before Transfers | 10,860,853 | 11,618,968 | 15,980,634 | 15,980,634 | 16,016,099 |
| Operating Income (Loss) | 2,775,501 | 1,481,615 | 0 | 0 | 0 |
| Nonoperating Revenues (Expenses) | | | | | |
| Interest Income | 0 | 0 | 0 | 0 | 0 |
| Interest and fiscal charges | 0 | 0 | | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Gain (Loss) on Sale of Capital Assets | (41,186) | 1,813 | 0 | 0 | 0 |
| Total Nonoperating Revenues (Expenses) | (41,186) | 1,813 | 0 | 0 | 0 |
| Income (Loss) before Transfers and Contributed Capital | 2,734,315 | 1,483,428 | 0 | 0 | 0 |
| Contributed Capital | 0 | 0 | 0 | 0 | 0 |
| Transfers In (Out) | (171,000) | (171,000) | 0 | 0 | 0 |
| Change in Net Position | 2,563,315 | 1,312,428 | 0 | 0 | 0 |
| Net Position, (Deficit) beginning of year | 4,578,379 | 7,141,694 | 7,141,694 | 7,141,694 | 7,141,694 |
| Net Position, (Deficit) end of year | 7,141,694 | 8,454,122 | 7,141,694 | 7,141,694 | 7,141,694 |



Fund Balance Schedule Public Works Funds

| Steam Plant Fund | FY 2016 Actual | FY 2017 Actual | FY 2018 Budget | FY 2018 Adjusted | FY 2019 Budget |
|---|-------------------|-------------------|-------------------|---------------------|-------------------|
| Revenues | | | | | |
| Charges for Services | 7,713,641 | 7,575,980 | 7,957,775 | 7,957,775 | 8,088,150 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 7,713,641 | 7,575,980 | 7,957,775 | 7,957,775 | 8,088,150 |
| Expenditures | | | | | |
| Personnel Services | 1,851,666 | 1,790,340 | 2,193,516 | 2,193,516 | 2,237,386 |
| Operating Expenses | 4,064,661 | 4,482,330 | 4,924,259 | 4,924,259 | 4,923,105 |
| Capital Outlay | 822,988 | 808,913 | 840,000 | 840,000 | 927,659 |
| Total Exp. Before Transfers | 6,739,315 | 7,081,583 | 7,957,775 | 7,957,775 | 8,088,150 |
| Operating Income (Loss) | 974,326 | 494,397 | 0 | 0 | 0 |
| Nonoperating Revenues (Expenses) | | | | | |
| Interest Income | 10,263 | 26,038 | 0 | 0 | 0 |
| Interest and fiscal charges | (173,082) | (119,769) | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Gain (Loss) on Sale of Capital Assets | 4,285 | 0 | 0 | 0 | 0 |
| Total Nonoperating Revenues (Expenses) | (158,534) | (93,731) | 0 | 0 | 0 |
| Income (Loss) before Transfers and Contributed Capital | 815,792 | 400,666 | 0 | 0 | 0 |
| Contributed Capital | 0 | 0 | 0 | 0 | 0 |
| Transfers In (Out) | 0 | 0 | 0 | 0 | 0 |
| Change in Net Position | 815,792 | 400,666 | 0 | 0 | 0 |
| Net Position, (Deficit) beginning of year | 3,227,840 | 4,043,632 | 4,043,632 | 4,043,632 | 4,043,632 |
| Net Position, (Deficit) end of year | 4,043,632 | 4,444,298 | 4,043,632 | 4,043,632 | 4,043,632 |



Fund Balance Schedule Public Works Funds

| Wastewater Fund | FY 2016 Actual | FY 2017 Actual | FY 2018 Budget | FY 2018 Adjusted | FY 2019 Budget |
|---|-------------------|-------------------|-------------------|---------------------|-------------------|
| Revenues | | | | | |
| Charges for Services | 8,736,396 | 8,152,715 | 10,592,589 | 10,592,589 | 10,595,065 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 8,736,396 | 8,152,715 | 10,592,589 | 10,592,589 | 10,595,065 |
| Expenditures | | | | | |
| Personnel Services | 2,082,861 | 2,311,693 | 3,119,867 | 3,119,867 | 3,015,335 |
| Operating Expenses | 3,824,056 | 4,366,101 | 6,407,086 | 6,407,086 | 6,256,866 |
| Capital Outlay | 1,370,109 | 1,293,319 | 1,065,636 | 1,065,636 | 1,322,864 |
| Total Exp. Before Transfers | 7,277,026 | 7,971,113 | 10,592,589 | 10,592,589 | 10,595,065 |
| Operating Income (Loss) | 1,459,370 | 181,602 | 0 | 0 | 0 |
| Nonoperating Revenues (Expenses) | | | | | |
| Interest Income | 0 | 0 | 0 | 0 | 0 |
| Interest and fiscal charges | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Gain (Loss) on Sale of Capital Assets | 49,005 | 41,444 | 0 | 0 | 0 |
| Total Nonoperating Revenues (Expenses) | 49,005 | 41,444 | 0 | 0 | 0 |
| Income (Loss) before Transfers and Capital Contributions | 1,508,375 | 223,046 | 0 | 0 | 0 |
| Contributed Capital | 0 | 0 | 0 | 0 | 0 |
| Transfers In (Out) | (113,292) | (113,292) | 0 | 0 | 0 |
| Change in Net Position | 1,395,083 | 109,754 | 0 | 0 | 0 |
| Net Position, (Deficit) beginning of year | 52,882,983 | 54,278,066 | 54,278,066 | 54,278,066 | 54,278,066 |
| Net Position, (Deficit) end of year | 54,278,066 | 54,387,820 | 54,278,066 | 54,278,066 | 54,278,066 |



Fund Balance Schedule Public Works Funds

| Stormwater Fund | FY 2016 Actual | FY 2017 Actual | FY 2018 Budget | FY 2018 Adjusted | FY 2019 Budget |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Charges for Services | 8,764,437 | 8,865,462 | 11,134,807 | 11,134,807 | 10,869,090 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 8,764,437 | 8,865,462 | 11,134,807 | 11,134,807 | 10,869,090 |
| Expenditures | | | | | |
| Personnel Services | 2,568,768 | 2,846,928 | 3,007,085 | 3,007,085 | 3,067,227 |
| Operating Expenses | 2,427,478 | 2,359,634 | 3,314,592 | 3,314,592 | 3,467,231 |
| Capital Outlay | 8,148 | 277,456 | 4,813,130 | 4,813,130 | 4,334,632 |
| Total Exp. Before Transfers | 5,004,394 | 5,484,018 | 11,134,807 | 11,134,807 | 10,869,090 |
| Operating Income (Loss) | 3,760,043 | 3,381,444 | 0 | 0 | 0 |
| Nonoperating Revenues (Expenses) | | | | | |
| Interest Income | 0 | 0 | 0 | 0 | 0 |
| Interest and fiscal charges | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Net Unrealized Gain (Loss on Sale of Capital Assets) | 0 | 0 | 0 | 0 | 0 |
| Total Nonoperating Revenues (Expenses) | 0 | 0 | 0 | 0 | 0 |
| Income (Loss) before Transfers and Capital Contributions | 3,760,043 | 3,381,444 | 0 | 0 | 0 |
| Appropriations from Retained Earnings | 0 | 0 | 0 | 0 | 0 |
| Transfers In (Out) | (2,556,739) | (2,655,073) | 0 | 0 | 0 |
| Change in Net Position | 1,203,304 | 726,371 | 0 | 0 | 0 |
| Net Position, (Deficit) beginning of year | 9,937,531 | 11,140,835 | 11,140,835 | 11,140,835 | 11,140,835 |
| Net Position, (Deficit) end of year | 11,140,835 | 11,867,206 | 11,140,835 | 11,140,835 | 11,140,835 |



Fund Balance Schedule - Special Revenue Funds

| Community Development Block Grant/HOME Fund | FY 2016 Actual | FY 2017 Actual | FY 2018 Budget | FY 2018 Adjusted | FY 2019 Budget |
|---|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | |
| Other Local Taxes | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental revenues: | | | | | |
| Commonwealth of Virginia | 0 | 0 | 0 | 0 | 0 |
| Federal Government | 997,598 | 1,595,962 | 1,637,601 | 1,637,601 | 1,380,773 |
| Revenues from Use of Money and Property | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 713,886 | 132,595 | 195,000 | 195,000 | 415,793 |
| Total Revenues | 1,711,484 | 1,728,557 | 1,832,601 | 1,832,601 | 1,796,566 |
| Expenditures | | | | | |
| Personnel Services | 341,258 | 362,481 | 553,804 | 553,804 | 509,131 |
| Operating (not incl. transfers out) | 1,370,226 | 1,365,453 | 1,278,797 | 1,278,797 | 1,287,435 |
| Capital Outlay | 0 | 623 | 0 | 0 | |
| Total Exp. Before Transfers | 1,711,484 | 1,728,557 | 1,832,601 | 1,832,601 | 1,796,566 |
| Transfers In (Out) | | | | | |
| Appropriations from Retained Earnings | 0 | 0 | 0 | 0 | 0 |
| Transfer In | 0 | 0 | 0 | 0 | 0 |
| Transfer Out | 0 | 0 | 0 | 0 | 0 |
| Total Net Transfers | 0 | 0 | 0 | 0 | 0 |
| Net Changes in Fund Balance | 0 | 0 | 0 | 0 | 0 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 | 0 | 0 |
| Fund Balance at End of Year | 0 | 0 | 0 | 0 | 0 |



Fund Balance Schedule - Special Revenue Funds

| Economic Development Fund | FY 2016 Actual | FY 2017 Actual | FY 2018 Budget | FY 2018 Adjusted | FY 2019 Budget |
|--|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| Revenues | | | | | |
| Other Local Taxes | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental revenues: | | | | | |
| Commonwealth of Virginia | 200,000 | 0 | 0 | 0 | 18,500 |
| Federal Government | 0 | 0 | 0 | 0 | 0 |
| Revenues from Use of Money and Property | 332,665 | 323,105 | 507,500 | 507,500 | 201,576 |
| Charges for Services | 0 | 0 | 0 | 0 | 18,500 |
| Miscellaneous | 5,000 | 5,500 | | | 0 |
| Total Revenues | 537,665 | 328,605 | 507,500 | 507,500 | 238,576 |
| Expenditures | | | | | |
| Personnel Services | 0 | 0 | 0 | 0 | 0 |
| Operating (not incl. transfers out) | 336,799 | 320,000 | 507,500 | 507,500 | 665,500 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Exp. Before Transfers | 336,799 | 320,000 | 507,500 | 507,500 | 665,500 |
| Transfers In (Out) | | | | | |
| Appropriations from Retained Earnings | 0 | 0 | 0 | 0 | 0 |
| Transfer In | 0 | 0 | 0 | 0 | 18,500 |
| Transfer Out | (103,792) | (49,400) | 0 | 0 | 0 |
| Total Net Transfers | (103,792) | (49,400) | 0 | 0 | 18,500 |
| Net Changes in Fund Balance | 97,074 | (40,795) | 0 | 0 | (408,424) |
| Fund Balance at Beginning of Year | 6,288,361 | 6,385,435 | 6,344,640 | 6,344,640 | 6,344,640 |
| Fund Balance at End of Year | 6,385,435 | 6,344,640 | 6,344,640 | 6,344,640 | 5,936,216 |