

CITY OF PORTSMOUTH, VIRGINIA

Schedule I-1

Budgetary Comparison Schedule
Schedule of Revenues and Other Financing Sources
General Fund
Year ended June 30, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Taxes:				
General property taxes:				
Real property - current	\$ 85,469,908	\$ 85,469,908	79,342,478	(6,127,430)
Real property - delinquent	1,900,000	1,900,000	8,742,042	6,842,042
Real property - Public Service Corporation	2,155,268	2,155,268	2,044,653	(110,615)
Personal property - current	15,827,760	15,827,760	17,486,387	1,658,627
Personal property - delinquent	2,710,904	2,710,904	5,179,011	2,468,107
Personal property - Public Service Corporation	838,379	838,379	1,060,529	222,150
Machine and tool taxes	3,208,253	3,208,253	1,978,331	(1,229,922)
Penalties and other charges	1,163,642	1,163,642	1,427,649	264,007
Interest	409,254	409,254	509,188	99,934
Total general property taxes	113,683,368	113,683,368	117,770,268	4,086,900
Other local taxes:				
Admission and amusement taxes	322,130	322,130	262,460	(59,670)
Bank franchise taxes	351,979	351,979	556,460	204,481
Business and occupational license taxes	8,546,234	8,546,234	5,797,880	(2,748,354)
Cigarette taxes	1,983,226	1,983,226	2,578,777	595,551
Franchise tax - cable television	412,497	412,497	-	(412,497)
Licensing fees - current	1,671,236	1,671,236	1,571,071	(100,165)
Licensing fees - delinquent	658,517	658,517	460,755	(197,762)
Lodging taxes	994,525	994,525	828,155	(166,370)
Motor vehicle license fee	-	-	1,814	1,814
Recordation taxes	1,542,944	1,542,944	897,500	(645,444)
Restaurant food taxes	6,352,519	6,352,519	6,225,392	(127,127)
Sales and use tax - local	7,468,301	7,468,301	7,147,057	(321,244)
Short-term rental taxes	52,573	52,573	35,059	(17,514)
Telecommunications	8,589,474	8,589,474	9,343,627	754,153
Total other local taxes	38,946,155	38,946,155	35,706,007	(3,240,148)
Utility taxes:				
Electricity taxes	4,022,634	4,022,634	4,143,597	120,963
Gas taxes	1,483,219	1,483,219	1,429,610	(53,609)
Water taxes	2,189,336	2,189,336	2,102,822	(86,514)
Total utility taxes	7,695,189	7,695,189	7,676,029	(19,160)
Total taxes	160,324,712	160,324,712	161,152,304	827,592
Intergovernmental revenue:				
Commonwealth of Virginia:				
Noncategorical aid:				
Mobile home sales taxes	662	662	2,567	1,905
Personal property tax relief act	9,862,962	9,862,962	9,862,962	-
Recordation tax distribution	233,100	233,100	310,872	77,772
Rolling stock taxes	21,582	21,582	27,776	6,194
Vehicle rental tax	127,644	127,644	151,617	23,973
Wine tax	58,459	58,459	-	(58,459)

(continued)

Budgetary Comparison Schedule
Schedule of Revenues and Other Financing Sources
General Fund
Year ended June 30, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commonwealth of Virginia, continued:				
Categorical aid - shared costs:				
Circuit Court Clerk	\$ 840,615	\$ 840,615	1,009,209	168,594
City Registrar	55,654	55,654	32,559	(23,095)
City Sheriff	6,404,661	6,415,424	4,089,674	(2,325,750)
City Treasurer	331,601	331,601	353,372	21,771
Commissioner of Revenue	288,872	301,171	295,124	(6,047)
Commonwealth Attorney	1,734,722	1,734,722	1,614,734	(119,988)
DMV select	-	-	45,246	45,246
Escheated property	-	-	2,247	2,247
Medical Examiner	2,093	2,093	-	(2,093)
Other categorical aid:				
Correctional facilities block grant	1,728,029	1,728,029	1,105,117	(622,912)
Law enforcement grant	7,641,194	7,641,194	6,621,309	(1,019,885)
Library funds - books	217,018	217,018	189,908	(27,110)
Street and highway maintenance	9,242,264	9,242,264	9,504,902	262,638
Wireless E-911	94,600	94,600	44,488	(50,112)
Total Commonwealth of Virginia	38,885,732	38,908,794	35,263,683	(3,645,111)
Federal -				
FEMA reimbursement	-	-	1,090	1,090
Stimulus/ARRA Funds	-	-	1,909,249	1,909,249
Total Federal	-	-	1,910,339	1,910,339
Total intergovernmental revenue	38,885,732	38,908,794	37,174,022	(1,734,772)
Charges for services:				
Ambulance fees - current	1,326,665	1,326,665	1,236,798	(89,867)
Animal crematory fees	3,766	3,766	30	(3,736)
Circuit Court Clerk fees	182,400	182,400	7,734	(174,666)
City Sheriff fees	19,197	19,197	17,696	(1,501)
Concession fees	-	-	14,561	14,561
Courthouse maintenance fees	60,986	60,986	49,662	(11,324)
Library fines and fees	28,000	28,000	43,366	15,366
Museum admission charges	541,059	541,059	478,832	(62,227)
Police record fees	53,802	53,802	28,286	(25,516)
Recreation activity fees	201,333	201,333	145,165	(56,168)
Rental inspection fees	90,008	90,008	70,831	(19,177)
Street closure applications	-	-	220	220
Swimming fees	1,100	1,100	1,420	320
Miscellaneous recoveries	782,477	782,477	149,221	(633,256)
Total charges for services	3,290,793	3,290,793	2,243,822	(1,046,971)

(continued)

Budgetary Comparison Schedule
Schedule of Revenues and Other Financing Sources
General Fund
Year ended June 30, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Investment income-				
Investment income	\$ 600,000	600,000	93,418	(506,582)
Total investment income	600,000	600,000	93,418	(506,582)
Recovered costs:				
City garage fund	395,421	395,421	395,421	-
Information technology fund	254,265	254,265	254,265	-
Court appointed attorneys	2,026	2,026	1,330	(696)
Golf fund	183,903	183,903	138,224	(45,679)
Health department	-	-	57,149	57,149
Health insurance fund	3,770	3,770	16,301	12,531
Law library fund	3,636	3,636	3,636	-
Lockup fees - federal prisoners	455,844	455,844	455,844	-
Behavioral health services fund	646,487	646,487	646,487	-
Miscellaneous recoveries	54,594	79,594	151,662	72,068
Parking authority	71,594	71,594	71,594	-
Citywide telephone charges	18,675	18,675	23,804	5,129
Postage	473,550	473,550	404,012	(69,538)
Public utility fund	761,342	761,342	761,342	-
Risk management fund	39,033	39,033	39,033	-
School Board salaries	50,000	50,000	50,000	-
Social security payments - jail	-	-	12,000	12,000
Stormwater management fund	88,480	88,480	88,480	-
Social services fund	478,726	478,726	269,380	(209,346)
VDOT salaries	65,000	65,000	20,760	(44,240)
Waste management fund	224,818	224,818	224,818	-
Sheriff's department	-	-	49,495	49,495
Total recovered costs	4,271,164	4,296,164	4,135,037	(161,127)
Fines and forfeitures:				
Circuit Court fines	7,923	7,923	9,374	1,451
Conviction fees	71,407	71,407	132,494	61,087
General District Court fines	118,285	118,285	31,109	(87,176)
Overweight vehicle fines	74,112	74,112	-	(74,112)
Reimb DEA overtime	11,255	11,255	-	(11,255)
Reimb FBI overtime	22,511	22,511	-	(22,511)
Reimb HazMat Fire overtime	2,971	2,971	-	(2,971)
Juvenile Court fines	2,727	2,727	552	(2,175)
Total fines and forfeitures	311,191	311,191	173,529	(137,662)
Licenses and permits:				
Bicycle licenses	225	225	651	426
Building plan review fees	28,672	28,672	17,515	(11,157)
Building reinspection fees	630	630	4,500	3,870
Building structure permits	254,722	254,722	205,833	(48,889)
Dog impounding fees	1,250	1,250	1,857	607
Dog licenses	18,562	18,562	31,500	12,938
Electrical inspection fees	11,069	11,069	12,090	1,021
Electrical permits	128,517	128,517	92,221	(36,296)
Elevator inspection fees	1,575	1,575	3,570	1,995
Hauling and permit fees	105,000	105,000	75,875	(29,125)

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Budgetary Comparison Schedule
Schedule of Revenues and Other Financing Sources
General Fund
Year ended June 30, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Licenses and permits, continued:				
License transfer fees	\$ 3,556	3,556	2,377	(1,179)
Mechanical inspection fees	4,582	4,582	3,125	(1,457)
Mechanical permits	110,822	110,822	121,250	10,428
Miscellaneous permits	38,428	38,428	33,847	(4,581)
Penalties on licenses	53,943	53,943	109,342	55,399
Plumbing inspection fees	971	971	480	(491)
Plumbing permits	54,180	54,180	47,321	(6,859)
Restricted parking permits	2,900	2,900	3,668	768
Right of way permits	310,000	310,000	103,955	(206,045)
Sign permit fees	2,136	2,136	4,239	2,103
Site plan review fees	-	-	11,690	11,690
State surcharge on permits	2,100	2,100	(2,856)	(4,956)
Taxi operators permits	2,200	2,200	1,840	(360)
Yard sale permits	5,298	5,298	3,985	(1,313)
Zoning and plat fees	40,894	40,894	37,048	(3,846)
Total licenses and permits	1,182,232	1,182,232	926,923	(255,309)
Use of property:				
Rental of antenna sites	45,067	45,067	74,914	29,847
Rental of lockers	-	-	38,330	38,330
Payments from Economic Development Authority	125,000	125,000	124,998	(2)
Rental of general properties	2,236,552	2,236,552	1,907,919	(328,633)
Total use of property	2,406,619	2,406,619	2,146,161	(260,458)
Miscellaneous:				
Community share - incentive fund	10,000	10,000	480	(9,520)
Admin fee - state income tax	1,650	1,650	2,250	600
Admin fee - RE	1,152,113	1,152,113	424,172	(727,941)
Admin fee - PP	1,695,709	1,695,709	1,153,408	(542,301)
Admin fee - Parking	56,778	56,778	64,469	7,691
Admin fee - EMS	-	-	2,191	2,191
Admin fee - Gen	-	-	2,367	2,367
Sale of abandoned property	-	-	5,043	5,043
Other revenue	74,479	74,479	(11,536)	(86,015)
Unclaimed property tax refunds	75,000	75,000	15,423	(59,577)
Payments in lieu of taxes:				
Housing Authority	67,041	67,041	29,185	(37,856)
Regional Jail	524,155	524,155	495,900	(28,255)
Virginia Port Authority	555,500	555,500	362,505	(192,995)
Public utility fund	1,008,568	1,008,568	1,008,568	-
Payment from Portsmouth Public Schools	267,204	267,204	367,000	99,796
Total miscellaneous revenue	5,488,197	5,488,197	3,921,425	(1,566,772)
Total revenues	216,760,640	216,808,702	211,966,641	(4,842,061)

(continued)

Budgetary Comparison Schedule
Schedule of Revenues and Other Financing Sources
General Fund
Year ended June 30, 2009

Other financing sources:				
Refunding bonds issued	-	-	45,725,000	45,725,000
Premium on bonds issued	-	-	994,187	994,187
Discount on bonds issued	-	-	(351,552)	(351,552)
Bond proceeds - cost of issuance	600,000.00	600,000	263,596	(336,404)
Transfers from other funds:				
Health Insurance Fund	-	2,000,000	2,000,000	-
Garage Fund	-	250,000	250,000	-
BHS	338,000	338,000	338,000	-
Parking Authority	335,835	335,835	-	(335,835)
Public utility fund	7,200,000	7,200,000	7,200,000	-
Total other financing sources	8,473,835	10,723,835	56,419,231	45,695,396
Total revenues and other financing sources	\$ 225,234,475	227,532,537	268,385,872	40,853,335

Unaudited - see accompanying independent auditors' report.