

Revenue Line Item Budget Report grouped by Account Major, Account Minor

City of Portsmouth

Fiscal Year 2015

Account Code	Revenue Description	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Budget
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31 Taxes

01 Real Property

100-00-000-0000-000000-000 General Fund

411111 Taxes-Real Property-Current	85,252,377	84,889,109	84,889,109	84,660,000
411112 Taxes-Real Property-Delinquent	3,046,119	1,678,227	1,678,227	1,811,252
411113 Taxes-Real Property-Public Svc	1,769,773	1,806,490	1,806,490	1,798,942
Org Code 100-00-000-0000-000000-000	90,068,269	88,373,826	88,373,826	88,270,194
01 Real Property	90,068,269	88,373,826	88,373,826	88,270,194

03 Personal Property

100-00-000-0000-000000-000 General Fund

411121 Taxes-Personal Property-Curr	18,499,954	18,225,532	18,225,532	18,685,000
411122 Taxes-Personal Prop-DelUnd5yrs	1,888,283	1,922,012	1,922,012	2,000,000
411123 Taxes-Personal Property-Public	3,561,541	3,596,796	3,596,796	3,501,203
411124 Taxes-PersonalProp-DelOver5	33,944	30,063	30,063	35,000
Org Code 100-00-000-0000-000000-000	23,983,723	23,774,403	23,774,403	24,221,203
03 Personal Property	23,983,723	23,774,403	23,774,403	24,221,203

05 Other General Proper

100-00-000-0000-000000-000 General Fund

411131 Taxes-Machine and Tool Tax	1,257,097	1,115,070	1,115,070	1,200,000
411181 Taxes-Interest on Taxes	568,902	541,069	541,069	550,000
411191 Taxes-Penalties and Other Chgs	1,457,955	1,218,659	1,218,659	1,350,000
Org Code 100-00-000-0000-000000-000	3,283,955	2,874,798	2,874,798	3,100,000
05 Other General Proper	3,283,955	2,874,798	2,874,798	3,100,000

07 Other Local Taxes

100-00-000-0000-000000-000 General Fund

411201 Taxes-Admission & Amusemnt Tax	238,089	241,101	241,101	170,000
411202 Taxes-Bank Franchise Tax	372,219	355,202	355,202	370,000
411203 Taxes-Bus & Occupational Lic	6,137,032	5,858,000	5,858,000	6,260,386
411204 Taxes-Cigarette Tax	2,373,203	2,900,000	2,900,000	3,912,350
411205 Taxes-Decal Tax	584	1,000	1,000	0
411207 Taxes-Licensing Fees-Current	1,744,400	1,636,800	1,636,800	2,150,000
411208 Taxes-Licensing Fees-Delinq	413,955	457,734	457,734	430,000
411209 Taxes-Lodging Tax	672,301	716,851	716,851	750,000
411210 Taxes-Recordation Tax	827,427	663,733	663,733	850,000
411211 Taxes-Restaurant Food Tax	6,871,806	7,029,436	7,029,436	7,500,000
411212 Taxes-Sales and Use Tax	7,274,130	7,057,447	7,057,447	7,309,079
411213 Taxes-Short Term Rental Tax	28,483	34,998	34,998	35,464
411215 Taxes-Licensing Fees-Del Over 5	5,343	4,075	4,075	5,000
Org Code 100-00-000-0000-000000-000	26,958,971	26,956,377	26,956,377	29,742,279
07 Other Local Taxes	26,958,971	26,956,377	26,956,377	29,742,279

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31 Taxes

09 Utility Tax Revenue

100-00-000-0000-000000-000 General Fund

411305 Taxes-Electricity Tax	4,022,231	3,608,681	3,608,681	4,039,193
411320 Taxes-E-911 Tax	411,294	0	0	442,742
411325 Taxes-Gas Tax	1,391,216	1,382,719	1,382,719	1,400,000
411330 Taxes-Water Tax	2,222,455	2,328,490	2,328,490	2,154,502
411340 Taxes-Telecommunication	7,779,693	8,467,367	8,467,367	7,976,378
Org Code 100-00-000-0000-000000-000	15,826,889	15,787,257	15,787,257	16,012,815
09 Utility Tax Revenue	15,826,889	15,787,257	15,787,257	16,012,815
31 Taxes	160,121,807	157,766,661	157,766,661	161,346,491

32 Intergovernmental Revenue

11 State Non-Categorical Aid

100-00-000-0000-000000-000 General Fund

421110 St-Mobile Home Sales Tax	3,220	0	0	0
421115 St-Recordation Tax	285,599	294,185	294,185	256,877
421120 St-Rolling Stock Taxes	41,172	34,368	34,368	45,813
421125 St-Vehicle Rental Tax	275,666	367,075	367,075	260,527
421210 St-PPTRA Current	7,954,585	7,954,585	7,954,585	7,954,585
421215 St-PPTRA Delinquent	1,908,377	1,908,377	1,908,377	1,908,377
423180 ST VA DEPT OF EMERGENCY MGMT	151,424	0	0	0
Org Code 100-00-000-0000-000000-000	10,620,043	10,558,590	10,558,590	10,426,179
11 State Non-Categorical Aid	10,620,043	10,558,590	10,558,590	10,426,179

12 State Shared Expenses

100-00-000-0000-000000-000 General Fund

422100 St-Circuit Court Clerk	884,563	897,274	897,274	867,062
422105 St-City Registrar	44,726	40,932	40,932	45,000
422110 St-City Sheriff	5,724,731	5,942,019	5,942,019	6,022,160
422115 St-City Treasurer	272,505	290,025	290,025	291,534
422120 St-Commissioner of Revenue	227,726	257,932	257,932	244,474
422125 St-Commonwealth's Attorney	1,590,693	1,820,570	1,820,570	1,741,016
422135 St-DMV Select	71,264	69,124	69,124	69,124
Org Code 100-00-000-0000-000000-000	8,816,209	9,317,876	9,317,876	9,280,370
12 State Shared Expenses	8,816,209	9,317,876	9,317,876	9,280,370

13 State Categorical Aid

100-00-000-0000-000000-000 General Fund

422145 St-VA Sports Hall of Fame	500,000	500,000	500,000	500,000
423205 St-VDOT	10,787,669	11,083,972	11,083,972	11,615,290
423207 St-Library Funds-Books	156,466	152,577	152,577	156,492
423209 St-Correctional Fac Block Gr	1,036,542	1,230,817	1,230,817	1,111,544
423210 St-Law Enforcement	5,786,667	5,786,667	5,786,667	5,786,667
Org Code 100-00-000-0000-000000-000	18,267,344	18,754,033	18,754,033	19,169,993
13 State Categorical Aid	18,267,344	18,754,033	18,754,033	19,169,993

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32 Intergovernmental Revenue

15 Federal Revenue

100-00-000-0000-000000-000 General Fund

431120 Fed-FEMA		42,447	0	0	0
Org Code 100-00-000-0000-000000-000		42,447	0	0	0
15 Federal Revenue		42,447	0	0	0
32 Intergovernmental Revenue		37,746,042	38,630,499	38,630,499	38,876,542

33 Charges For Services

19 Charges for Services

100-00-000-0000-000000-000 General Fund

413030 Fees-Ambulance	2,305,401	2,260,000	2,260,000	2,300,000
413035 Fees-Animal Crematory	0	0	0	0
413045 Fees-Circuit Court Clerk	10,799	8,689	8,689	9,729
413050 Fees-City Sheriff	17,697	17,697	17,697	17,697
413055 Fees-Concession	17,658	17,680	17,680	13,363
413056 Fees-ATM Machine	96	0	0	2,000
413058 Fees-EZ Pass	0	0	0	35,000
413060 Fees-Courthouse Maintenance	56,062	56,815	56,815	60,285
413061 Fees-Courthouse Replacement	66,060	69,131	69,131	76,518
413070 Fees-Delinq EMS Billing Coll	64,981	50,000	50,000	25,000
413075 Fees-Delinq Library Fee Coll	0	0	0	0
413080 Fees-DNA Sample	853	825	825	500
413087 Fees-Engineering Inspection	0	0	0	0
413095 Fees-False Alarm	20,600	21,218	21,218	20,000
413100 Fees-Fire & EMS Attendance	0	0	0	0
413110 Fees-Fire Report	1,170	1,125	1,125	1,000
413130 Fees-Library Fines	25,811	31,800	31,800	13,000
413140 Fees-Museum Admission	936,304	1,031,006	1,031,006	865,000
413155 Fees-Police Attendance	0	0	0	0
413159 Fees-Concealed Carry Permits	0	0	0	5,000
413160 Fees-Police Record	40,542	44,091	44,091	40,000
413161 Fees-Bicycle Storage	55	0	0	0
413162 Fees-Certificate of Occupancy	400	0	0	300
413175 Fees-Recreation Activity	161,265	176,242	176,242	160,000
413185 Fees-Registr-Before & After	0	0	0	640,437
413190 Fees-Rental Inspection	56,342	55,103	55,103	50,000
413245 Fees-Street Closure Applic	0	0	0	0
413250 Fees-Swimming	77	0	0	0
413251 Fees-Splash Park	3,509	4,000	4,000	0
413252 Fees-Pokey Smokey 11	0	0	0	3,500
413263 Fees-Vacant Structure Reg	6,065	5,437	5,437	6,500
413295 Fees-Merchandise Commissions	1,213	1,261	1,261	2,000
413300 Fees-Inspections	23,180	37,162	37,162	75,000
413315 Fees- Plans and Specs	2,776	3,585	3,585	4,000
413320 Fees-PEG	95,693	98,295	98,295	75,000
413335 Erosion & Sediment Control	108,705	147,396	147,396	130,000
413340 Fees-Notary	260	0	0	0
Org Code 100-00-000-0000-000000-000	4,023,573	4,138,558	4,138,558	4,630,829
19 Charges for Services	4,023,573	4,138,558	4,138,558	4,630,829

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33 Charges For Services

31 Miscellaneous Revenue

100-00-000-0000-000000-000 General Fund

418101 Community Share-Incentive Fund		0	0	0	0
418203 Fees-Admin Fee State Inc Tax		840	810	810	360
418204 Fees-Admin Fee RE		373,564	402,138	402,138	400,000
418205 Fees-Admin Fee PP		798,100	932,505	932,505	950,000
418206 Fees-Admin Fee Parking		37,014	45,698	45,698	43,668
418207 Fees-Admin Fee EMS		9,540	19,304	19,304	3,109
418208 Fees-Admin Fees General Bills		0	0	0	0
418901 Cash Over/Under		-195	0	0	0
418999 Miscellaneous Revenue		50,972	25,000	25,000	100,000
Org Code 100-00-000-0000-000000-000		1,269,835	1,425,455	1,425,455	1,497,137
31 Miscellaneous Revenue		1,269,835	1,425,455	1,425,455	1,497,137
33 Charges For Services		5,293,408	5,564,013	5,564,013	6,127,966

34 Revenue from Use of Money

21 Investment Income

100-00-000-0000-000000-000 General Fund

417100 Investment Income-Realized		14,806	16,631	16,631	30,000
417219 Invest Inc-2013A GO		714	0	0	714
Org Code 100-00-000-0000-000000-000		15,520	16,631	16,631	30,714
21 Investment Income		15,520	16,631	16,631	30,714
34 Revenue from Use of Money		15,520	16,631	16,631	30,714

35 Fines and Forfeitures

25 Fines and Forfeiture

100-00-000-0000-000000-000 General Fund

415100 Fines-Circuit Court		15,207	16,717	16,717	12,134
415105 Fines-Conviction		144,842	155,855	155,855	136,214
415110 Fines-General District Court		704,452	914,678	914,678	462,001
415115 Fines-Juvenile Court		2,278	2,482	2,482	2,482
415120 Fines-Overweight Vehicles		435	0	0	5,496
Org Code 100-00-000-0000-000000-000		867,213	1,089,732	1,089,732	618,327
25 Fines and Forfeiture		867,213	1,089,732	1,089,732	618,327
35 Fines and Forfeitures		867,213	1,089,732	1,089,732	618,327

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36 Miscellaneous Revenue

31 Miscellaneous Revenue

100-00-000-0000-000000-000 General Fund

418301 Vending Machine Commissions		5,854	4,461	4,461	10,000
418703 Sale of Abandoned Property		943	1,686	1,686	1,300
418710 Video Visitation-Sheriff		4,794	1,500	1,500	4,000
418920 Unclaimed Real Property		68,704	68,704	68,704	0
Org Code 100-00-000-0000-000000-000		80,295	76,351	76,351	15,300
31 Miscellaneous Revenue		80,295	76,351	76,351	15,300
36 Miscellaneous Revenue		80,295	76,351	76,351	15,300

38 Other Financing Sources

35 Other Financing Sources

100-00-000-0000-000000-000 General Fund

417112 Unrealized Gain or Loss		46,296	0	0	0
419222 Proc-COI		0	0	0	0
419250 Build America Bonds Subsidy		0	541,726	541,726	541,726
Org Code 100-00-000-0000-000000-000		46,296	541,726	541,726	541,726
35 Other Financing Sources		46,296	541,726	541,726	541,726
38 Other Financing Sources		46,296	541,726	541,726	541,726

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40 Recovered Costs

23 Total Recovered Cost

100-00-000-0000-000000-000 General Fund

414100 RC-BHS	351,582	310,952	310,952	326,041
414105 RC-Garage	486,341	567,264	567,264	578,609
414110 RC-Golf Fund	85,165	106,047	106,047	108,168
414115 RC-Health Insurance Fund	11,276	3,352	3,352	10,680
414120 RC-I.T.	280,410	286,557	286,557	292,288
414125 RC-Law Library	1,640	3,659	3,659	3,732
414130 RC-Parking Authority	86,285	45,484	45,484	46,394
414135 RC-Public Utilities Fund	757,047	689,358	689,358	703,145
414140 RC-Risk Management Fund	23,251	4,849	4,849	4,946
414145 RC-Social Services Fund	262,205	513,774	513,774	544,567
414150 RC-Stormwater Mgmt Fund	76,533	56,678	56,678	77,192
414155 RC-Waste Mgmt Fund	198,297	181,638	181,638	185,271
414210 RC-Court Appointed Attorneys	1,001	1,357	1,357	1,384
414215 RC-DEA	51,112	55,982	55,982	57,102
414225 RC-Health Dept	99,567	59,477	59,477	60,667
414245 RC-Jail Social Security	7,200	9,180	9,180	7,200
414250 RC-Jail Weekend	5,297	0	0	11,090
414265 RC-Prisoner Upkeep Fees	49,734	32,347	32,347	55,283
414270 RC-Training Academy Fees	25,000	51,130	51,130	25,000
414275 RC-VDOT Salaried Deputies	0	0	0	0
414280 RC-School Board Salaries	25,000	0	0	0
414300 RC-Postage	341,580	335,653	335,653	236,744
414310 RC-Citywide Telephone Charges	123,712	111,489	111,489	139,604
414325 RC-Fire Watch/EMS	9,861	50,566	50,566	9,861
414330 RC-Fed Prisoner Transport	10,728	9,704	9,704	8,060
414335 RC-CITYWIDE CELL PHONE	72,839	69,231	69,231	73,928
414999 RC- Other Recovered Costs	81,639	107,100	107,100	69,598
Org Code 100-00-000-0000-000000-000	3,524,301	3,662,828	3,662,828	3,636,554
23 Total Recovered Cost	3,524,301	3,662,828	3,662,828	3,636,554
40 Recovered Costs	3,524,301	3,662,828	3,662,828	3,636,554

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50 Licenses And Permits

27 Licenses and Permits

100-00-000-0000-000000-000 General Fund

416100 Permits-Bicycle	350	335	335	264
416105 Permits-Building Plan Review	25,125	23,253	23,253	29,895
416110 Permits-Building Reinspection	5,350	6,826	6,826	3,225
416115 Permits-Building Structure	273,728	270,935	270,935	292,380
416120 Permits-Dog Impounding	1,945	1,026	1,026	1,530
416125 Permits-Dog Licenses	30,235	29,809	29,809	34,016
416130 Permits-Electrical	70,640	76,617	76,617	70,075
416135 Permits-Electrical Inspection	26,180	29,674	29,674	23,978
416140 Permits-Elevator Inspection	6,870	3,683	3,683	5,093
416150 Permits-Hauling & Permits	73,500	69,390	69,390	74,325
416155 Permits-License Transfer	2,629	2,593	2,593	2,755
416160 Permits-Mechanical	111,436	115,344	115,344	104,645
416165 Permits-Mechanical Inspection	1,905	1,935	1,935	1,425
416170 Permits-Penalties on Licenses	61,828	56,760	56,760	22,755
416175 Permits-Plumbing	41,688	46,792	46,792	69,338
416180 Permits-Plumbing Inspection	140	100	100	53
416185 Permits-Restricted Parking	3,513	3,774	3,774	1,776
416190 Permits-Right of Way	31,613	42,289	42,289	51,360
416195 Permits-Right of Way Driveway	5,304	10,754	10,754	4,260
416200 Permits-Signs	3,800	3,741	3,741	4,432
416205 Permits-Site Plan Review	5,455	7,027	7,027	5,475
416210 Permits-State Surcharge	-135	2,000	2,000	2,000
416215 Permits-Taxi Operators	2,270	2,433	2,433	1,845
416220 Permits-Yard Sale	3,165	2,944	2,944	2,543
416225 Permits-Zoning & Plat Fees	23,822	23,932	23,932	15,990
416230 Permits-Zoning Letters	830	631	631	1,313
416235 Permits-Miscellaneous	16,325	14,455	14,455	13,433
416240 Permits-PRHA	3,100	2,100	2,100	3,000
Org Code 100-00-000-0000-000000-000	832,610	851,152	851,152	843,179
27 Licenses and Permits	832,610	851,152	851,152	843,179
50 Licenses And Permits	832,610	851,152	851,152	843,179

60 Use Of Property

29 Use of Property

100-00-000-0000-000000-000 General Fund

417801 Rental-Antenna Sites	83,067	112,827	112,827	90,000
417806 Rental-General Properties	1,506,177	1,634,813	1,634,813	1,830,000
417810 Rental-Recreation Facilities	34,413	23,396	23,396	40,000
Org Code 100-00-000-0000-000000-000	1,623,657	1,771,036	1,771,036	1,960,000
29 Use of Property	1,623,657	1,771,036	1,771,036	1,960,000
60 Use Of Property	1,623,657	1,771,036	1,771,036	1,960,000

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80 Payment In Lieu Of Taxes

24 Payment in Lieu of Taxes

100-00-000-0000-000000-000 General Fund

418801 PILOT-PRHA		47,189	47,189	47,189	47,189
418802 PILOT-Public Utilities		1,069,990	1,067,460	1,067,460	1,094,600
418803 PILOT-Regional Jail		500,217	505,219	505,219	453,047
418805 Pilot-VPA		402,483	399,254	399,254	400,000
Org Code 100-00-000-0000-000000-000		2,019,879	2,019,122	2,019,122	1,994,836
24 Payment in Lieu of Taxes		2,019,879	2,019,122	2,019,122	1,994,836
80 Payment In Lieu Of Taxes		2,019,879	2,019,122	2,019,122	1,994,836

90 Operating Transfers In

33 Transfers In

100-00-000-0000-000000-000 General Fund

498900 Trans Fr EDA		245,075	125,000	125,000	125,000
498950 Trans Fr Schools Operating		-1,948	3,400,000	3,400,000	0
499300 Trans Fr CIP		560,000	560,000	560,000	560,000
499400 Trans Fr BHS		338,000	338,000	338,000	338,000
499420 Trans Fr Stormwater Mgmt Fund		375,557	410,689	410,689	410,689
499700 Trans Fr Public Utility Oper		7,875,000	8,875,000	8,875,000	8,875,000
499750 Trans Fr Parking Auth Oper		0	0	0	0
Org Code 100-00-000-0000-000000-000		9,391,684	13,708,689	13,708,689	10,308,689
33 Transfers In		9,391,684	13,708,689	13,708,689	10,308,689
90 Operating Transfers In		9,391,684	13,708,689	13,708,689	10,308,689

99 Fund Balance

999 Fund Balance

100-00-000-0000-000000-000 General Fund

390098 Budgetary Fund Balance		0	6,987,371	6,987,371	12,981,674
Org Code 100-00-000-0000-000000-000		0	6,987,371	6,987,371	12,981,674
999 Fund Balance		0	6,987,371	6,987,371	12,981,674
99 Fund Balance		0	6,987,371	6,987,371	12,981,674
Report Grand Total		221,562,712	232,685,811	232,685,811	239,281,998

GENERAL FUND REVENUE

Revenue Projections

General Fund revenue projections for FY2015 are formulated using a combination of forecasting techniques, regional economic data and local government operational experience. In early December, six months prior to the new fiscal year, the City's annual financial audit is usually complete. The success of the previous year's revenue forecasts are compared and cross checked against the actual audited financial statements to determine if any refinement needs to be made to the model. Should any changes be required, they are made and refined forecasts are run for the upcoming fiscal year. These revised estimates are cross checked a second time against a variety of forecasted economic data with special emphasis on: consumer and wholesale prices, local population, retail sales, building and construction activity data, employment, wages, interest rates and federal/state funding to ensure the forecast is still consistent with future economic expectations. Continuing refinements are made as required, up until March, or about four months prior to the beginning of the new fiscal year.

Economy

Portsmouth's economic base, consistent with the State and National trends, was impacted by the severe recession. Recovery is evolving slowly. The local economy is heavily impacted by federal spending levels as several of the major employers, such as the Norfolk Naval Shipyard, the Naval Medical Center, and other naval repair facilities (public or private) receive significant federal dollars. As a result of the economic downturn, some local businesses have closed or are closing, including the former Pet Dairy facility and Gwaltney of Smithfield's meat processing facility. The City's population declined during the recession, further dampening local business revenue. There are positive signs, however, that the City's economy may be turning around. Housing appears to have bottomed and is showing signs of growth. Values have stabilized, numbers of days on market have decreased, and new construction is showing signs of life. Recent economic development activity includes a new Harris Teeter grocery store and Kroger Marketplace. The City is hopeful that continued economic development will grow the City's revenue base. Several other commercial and mixed-use projects are currently in the "Due Diligence" phase and should be revenue producing within one to two years.

Revenue Assumptions

Total estimated General Fund revenue for FY2015, including transfer from other funds, is \$239,281,998 an increase of \$6.6 million, or 2.83% more than the FY2014 adopted budget including the use of \$12.98 million of prior year Fund Balance for one-time non-recurring items. For analytical reasons,

General Fund Total Revenues are categorized into four broad categories: Local Tax Revenue, Other Local Revenue, State Revenue and Non Revenue/Transfers. The table below summarizes General Fund revenue by category. Following is a brief discussion of the revenue components in each of the categories, including graphs depicting the historical trends of these revenue sources as compared with future projections.

LOCAL TAX REVENUE

General Property Taxes

The majority, 62%, of the \$161.3 million in Local Tax revenues is derived from General Property Tax revenues (including public service corporations).

The City levies real estate taxes on all real estate within its boundaries, except that exempted by statute, each year as of July 1, based on the estimated market value of the property, with quarterly payments due September 30, December 31, March 31 and June 30. All real estate is assessed annually. Real Property Taxes are estimated to generate \$88.27 million or 37% of the City's total General Fund revenue in FY2015. Included within this total is revenue derived from delinquent real estate taxes and real estate taxes paid by public service corporations. The FY2015 revenue is calculated with a tax rate of \$1.27 per \$100 of assessed value reflecting no change in the tax rate from FY2014.

The City levies personal property taxes on motor vehicles and tangible personal business property. These levies are made each year as of June 30, with annual payments due June 5. Personal Property Taxes are levied on the tangible property of individuals and businesses. For individuals, this tax is primarily on automobiles and recreational vehicles. Business personal property includes motor vehicles, machines, furniture, computers, fixtures and tools. The projection maintains the following Personal Property Tax rates: \$5.00 per \$100 of assessed value for tangible personal property; \$3.00 per \$100 of assessed value for machinery and tools; \$0.50 per \$100 of assessed value on boats.

The Personal Property Tax Relief Act (PPTRA) was initially enacted by the General Assembly in 1998, and actual reimbursements to localities were capped by the State in the 2004 legislative session. Although the City now receives the same fixed dollar amount of relief each year, due to the State's payment cap the amount of tax relief will vary by year as a percentage of the total tax. Portsmouth's payment from the State will remain constant, so as personal property values increase over time, the actual percentage of State reimbursement will continue to decrease. Personal Property Tax revenue is estimated at \$24.2 million for FY2014 and is not expected to increase from the FY2013 levels. This

revenue source represents 10.1% of total General Fund revenue. This revenue includes taxes from current and delinquent personal property and taxes on personal property owned by public service corporations.

General Property Taxes

Funding Source	FY2014 Adopted	FY2015 Adopted	Dollar Change	Percent Change
Real property tax	\$ 88,373,826	\$ 88,270,194	\$ (103,632)	0%
Personal property tax	23,774,403	24,221,203	446,800	2%
Other general property taxes	<u>2,874,798</u>	<u>3,100,000</u>	<u>225,202</u>	8%
Total	<u>\$ 115,023,027</u>	<u>\$ 115,591,397</u>	<u>\$ 568,370</u>	0%

FY2015 Budget Comments

The assessed valuation of real property in the City reflected a slight decline. Coupled with an unchanged tax rate, the revenues from real property are expected to decline somewhat over the next year. Personal property taxes are projected to increase slightly due to projected FY 2014 actual receipts coming in over budget. Other general property taxes include penalties and interest on delinquent taxes collected. Collection efforts by the Treasurer’s office are expected to continue to increase the number of delinquent taxes collected and thus the amount of penalties and interest collected.

Other Local Taxes

Other Local Taxes includes funds received for local sales tax, admission and amusement tax, bank franchise tax, business and professional licenses, licensing fees tax, lodging tax, cigarette tax, recordation taxes, restaurant food tax, short term rental tax, franchise tax.

Local Sales Tax revenue is considered an elastic revenue source because it is responsive to changes in the economy. Virginia’s Sales Tax rate was increased to 5.0 % during FY2005. The Virginia General Assembly approved the increase in May 2004 and dedicated the proceeds to local education. With the increase the State retains 4.0 % and returns 1.0 % as unrestricted revenue to the locality where the funds were collected.

Business & Professional License (BPOL) Taxes are levied on businesses operating in the City.

Lodging Taxes under the Code of Virginia are defined as “transient occupancy taxes.” These taxes are similar to the Sales Tax in that they are based on the value of a purchase, which in this case is a motel or hotel room. The Lodging Tax rate in Portsmouth is 8.0 %.

Restaurant Food Tax is assessed on the sale of prepared food and beverages sold at food establishments in the City. The tax rate is 6.5% plus the 5 % sales tax for a total of rate of 11.5%

Other Local Taxes

Funding Source	FY2014 Adopted	FY2015 Adopted	Dollar Change	Percent Change
Admission and amusement taxes	\$ 241,101	\$ 170,000	\$ (71,101)	-29%
Bank franchise taxes	355,202	370,000	14,798	4%
Business and occupational license taxes	5,858,000	6,260,386	402,386	7%
Cigarette tax	2,900,000	3,912,350	1,012,350	35%
Licensing fees - current	1,636,800	2,150,000	513,200	31%
Licensing fees - delinquent	461,809	435,000	(26,809)	-6%
Lodging taxes	716,851	750,000	33,149	5%
Motor vehicle license fee	1,000	-	(1,000)	-100%
Recordation taxes	663,733	850,000	186,267	28%
Restaurant food taxes	7,029,436	7,500,000	470,564	7%
Sales and use taxes - local	7,057,447	7,309,079	251,632	4%
Short term rental taxes	34,998	35,464	466	1%
Total	<u>\$ 26,956,377</u>	<u>\$ 29,742,279</u>	<u>\$ 2,785,902</u>	

FY2015 Budget Comments

The City Council increased the Cigarette Tax, effective July 1, 2014, by \$0.30 per pack purchased in the City, in response to a request by the Health Department as a means to improve overall health in the community by creating a disincentive for smoking cigarettes. New revenue from this tax increase is estimated at just over \$1 million. In addition, Council increased the vehicle licensing fee and expects to realize approximately \$450,000 in new revenue from this increased fee.

Utility Taxes

Utility taxes are applied to water, gas and electric service recipients residing within the City. In addition the City collects a Telecommunications tax on cellular telephones within the City.

Utility Taxes

Funding Source	FY2014 Adopted	FY2015 Adopted	Dollar Change	Percent Change
Electricity taxes	\$ 3,608,681	\$ 4,039,193	\$ 430,512	12%
E-911 Tax	\$ -	\$ 442,742	442,742	n/a
Telecommunications tax	8,467,367	7,976,378	(490,989)	-6%
Gas taxes	1,382,719	1,400,000	17,281	1%
Water taxes	2,328,490	2,154,502	(173,988)	-7%
Total local tax revenue	<u>\$ 15,787,257</u>	<u>\$ 16,012,815</u>	<u>225,558</u>	1%

FY2015 Budget Comments

No significant changes are expected in Utility Taxes in FY2015.

OTHER LOCAL REVENUE

This category includes all other local revenue not included above; specifically, Charges for Services, Other Financing Sources, Licenses and Permits, Use of Property and Miscellaneous. This category represents 14% of total local General Fund revenue or \$26.1 million. This is a decrease of 11% from FY2014. Listed below are descriptions of the large revenues in this category.

Charges for Services

Charges for Services are revenues paid by users of various City services including participation fees for Recreation Activity, Ambulance fees, Museum admission.

Charges for Services

Funding Source	FY2014 Adopted	FY2015 Adopted	Dollar Change	Percent Change
Ambulance fees	\$ 2,260,000	\$ 2,300,000	\$ 40,000	2%
Excess Clerk of Court Fees	8,689	9,729	1,040	12%
City Sheriff Fees	17,697	17,697	-	0%
Concession fees	17,680	13,363	(4,317)	-24%
Courthouse maintenance fees	56,815	60,285	3,470	6%
Museum admission fees	1,031,006	865,000	(166,006)	-16%
Recreation activity fees	176,242	160,000	(16,242)	-9%
Registration - Before & After	-	640,437	640,437	n/a
Erosion and sediment control fees	147,396	130,000	(17,396)	-12%
Other miscellaneous fees	423,033	434,318	11,285	3%
Total	<u>\$ 4,138,558</u>	<u>\$ 4,630,829</u>	<u>\$ 492,271</u>	

FY2015 Budget Comments

The most significant change in this category of revenue results from moving Before and After School activities from a separate fund into the General Fund, which increases the Charges for Services revenue by \$640,000. This amount is offset by an expected continuation of Museum Fee revenue that is lower than in years past.

Recovered Costs

Recovered Costs include costs recovered by the General Fund from the Utility Fund, Risk Management Fund, Social Services Fund, Stormwater Management Fund and Waste Management and various other smaller items and includes \$3.6 million estimated revenue in FY2015.

Recovered Costs

Funding Source	FY2014 Adopted	FY2015 Adopted	Dollar Change	Percent Change
Recovered Costs	<u>\$ 3,662,828</u>	<u>\$ 3,636,554</u>	<u>\$ (26,274)</u>	-1%

FY2015 Budget Comments

No significant changes are expected in Recovered Costs in FY2015.

Fines and Forfeitures

The City imposes fines on individuals charged with violations of City ordinances. These include court and parking fines and court assessments.

Fines and Forfeitures

Funding Source	FY2014 Adopted	FY2015 Adopted	Dollar Change	Percent Change
Fines and forfeitures	<u>\$ 1,089,731</u>	<u>\$ 618,327</u>	<u>\$ (471,404)</u>	-43%

FY2015 Budget Comments

The reduction in projected Fines and Forfeitures revenue is the result of reduced court fines that began in FY 2013-14 and is expected to continue at the lower level.

Licenses, Permits and Inspection Fees

Licenses and Permits category includes Dog licenses, Plan review, Re-inspection fees, Right Away permits, all building, electrical, plumbing and heating permit fee revenue. Building Inspection Fees are based on the determined or calculated "value" of construction.

Licenses, Permits and Inspection Fees

Funding Source	FY2014 Adopted	FY2015 Adopted	Dollar Change	Percent Change
Licenses, Permits & Inspection fees	<u>\$ 851,152</u>	<u>\$ 843,179</u>	<u>(7,973)</u>	-1%

FY2015 Budget Comments

No significant changes are expected in Licenses, Permits and Inspection Fees in FY2015.

Use of Money and Property

Use of Money (Investment income) is the interest earned on the investment of temporarily idle funds in repurchase agreements and other instruments secured or collateralized by government securities.

Use of Property includes rental of City property and rental of Antenna Sites and Recreational Facilities.

Use of Money and Property

Funding Source	FY2014 Proposed	FY2014 Adopted	Dollar Change	Percent Change
Investment income	\$ 16,631	\$ 30,714	\$ 14,083	85%
Use of property	<u>1,771,036</u>	<u>1,960,000</u>	<u>188,964</u>	11%
Total	<u>\$ 1,787,667</u>	<u>\$ 1,990,714</u>	<u>\$ 203,047</u>	

FY2015 Budget Comments

The projected revenue from the Use of Money and Property is increased based on FY 2013-14 expected actual amounts.

Miscellaneous Revenue

Miscellaneous Revenue includes donations and contributions made to the City along with other non-recurring revenue. In addition Payments in Lieu of Taxes (PILOTs) are budgeted in the Miscellaneous Category. PILOTs are revenue received in lieu of taxes, often from another government entity under a contractual agreement. The City receives PILOT revenue from the Portsmouth Redevelopment Authority, Public Utilities, Regional Jail, and the Virginia Ports Authority.

Miscellaneous Revenue

Funding Source	FY2014 Adopted	FY2015 Adopted	Dollar Change	Percent Change
Miscellaneous revenue	\$ 1,501,806	\$ 1,512,437	\$ 10,631	1%
PILOT revenue	<u>2,019,122</u>	<u>1,994,836</u>	<u>(24,286)</u>	-1%
Total	<u>\$ 3,520,928</u>	<u>\$ 3,507,273</u>	<u>\$ (13,655)</u>	

FY2015 Budget Comments

No significant changes are expected in Miscellaneous Revenue in FY2015.

STATE/FEDERAL REVENUE

Payments from the Commonwealth of Virginia are divided into three functional categories: (1) State Non-Categorical Aid. (2) State Shared Expenses and (3) State Categorical Aid. State Revenue is estimated at \$38.9 million in FY15 and the City is budgeting approximately \$600,000 from the Federal government. Together this represents 17% of General Fund revenue. These types of revenue are described below.

FY2015 Budget Comments

As of the date of adoption of this budget, the Virginia General Assembly had not adopted a budget for the Commonwealth for FY2015. This budget anticipated additional state revenues in the expectation that the state would provide salary increases for Constitutional Officers. The Adopted State Budget did not include any raises for state employees or Constitutional Officers. The City will therefore need to modify its revenue estimates and City Council will make appropriation adjustments as needed.

State Non-Categorical Aid

The State provides general support to municipalities through a variety of revenue generating mechanisms. The City receives a 3% tax on mobile home title filing and 50% of the revenue collected by the Clerk of the Circuit Court for the filing of deeds on property. In lieu of personal property tax revenue, the City receives a 4% daily rental tax on vehicles rented within the City.

This category also includes reimbursements from the State for implementation of the personal property tax reduction on private vehicles. The 2004 General Assembly changed this program, by adopting a \$950 million statewide cap on reimbursements starting in 2006. FY07 is the first full fiscal year with this cap in place. The amount of revenue to be disbursed to Portsmouth will be the same each year: \$9.9 million (PPTRA).

State Non-Categorical Aid

Funding Source	FY2014 Adopted	FY2015 Adopted	Dollar Change	Percent Change
Recordation tax	\$ 294,185	\$ 256,877	\$ (37,308)	-13%
Rolling stock tax	34,368	45,813	11,445	33%
Vehicle rental tax	367,075	260,527	(106,548)	-29%
PPTRA	<u>9,862,962</u>	<u>9,862,962</u>	-	0%
Total State Non-Categorical Aid	<u>\$ 10,558,590</u>	<u>\$ 10,426,179</u>	<u>\$ (132,411)</u>	-1%

State Shared Expenses

The Commonwealth provides partial operating support through the State Compensation Board for offices established in the State Constitution. This category includes anticipated receipts from the State to assist in defraying costs associated with the operation of these agencies, these revenues sources are frequently affected by the State Compensation Board and Virginia General Assembly decisions regarding appropriate levels of aid to localities. The Compensation Board adopts its official allocation budget following the adoption of the City budget.

State Shared Expenses

Funding Source	FY2014 Adopted	FY2015 Adopted	Dollar Change	Percent Change
Circuit Court Clerk	\$ 897,274	\$ 867,062	\$ (30,212)	-3%
City Registrar	40,932	45,000	4,068	10%
City Sheriff	5,942,019	6,022,160	80,141	1%
City Treasurer	290,025	291,534	1,509	1%
Commissioner of Revenue	257,932	244,474	(13,458)	-5%
Commonwealth's Attorney	1,820,570	1,741,016	(79,554)	-4%
DMV Select	69,124	69,124	-	0%
Total State Shared Expenses	<u>\$ 9,317,876</u>	<u>\$ 9,280,370</u>	<u>\$ (37,506)</u>	0%

State Categorical Aid

The City receives a variety of other revenues that have been designated for a specific purpose.

State Categorical Aid

Funding Source	FY2014 Adopted	FY2015 Adopted	Dollar Change	Percent Change
VDOT	\$ 11,083,972	\$ 11,615,290	\$ 531,318	5%
Library Funds - Books	152,577	156,492	3,915	3%
Virginia Sports Hall of Fame	500,000	500,000	-	n/a
Correctional Facilities Block Grant	1,230,817	1,111,544	(119,273)	-10%
Law Enforcement	5,786,667	5,786,667	-	0%
Total State Categorical Aid	<u>\$ 18,754,033</u>	<u>\$ 19,169,993</u>	<u>\$ 415,960</u>	2%

Federal Revenue

The City expects to recognize \$541,726 in revenue from Federal Build America Bonds during FY2015.

TRANSFERS FROM OTHER FUNDS

Transfers to the General Fund include Economic Development Authority (EDA), School Operating, BHS, Law Library Fund, Donations Fund, Willet Hall Fund, Public Utility Operating Fund, Port Fund, Parking Authority Fund, Risk Management Fund to cover the related administration and overhead cost of these functions.

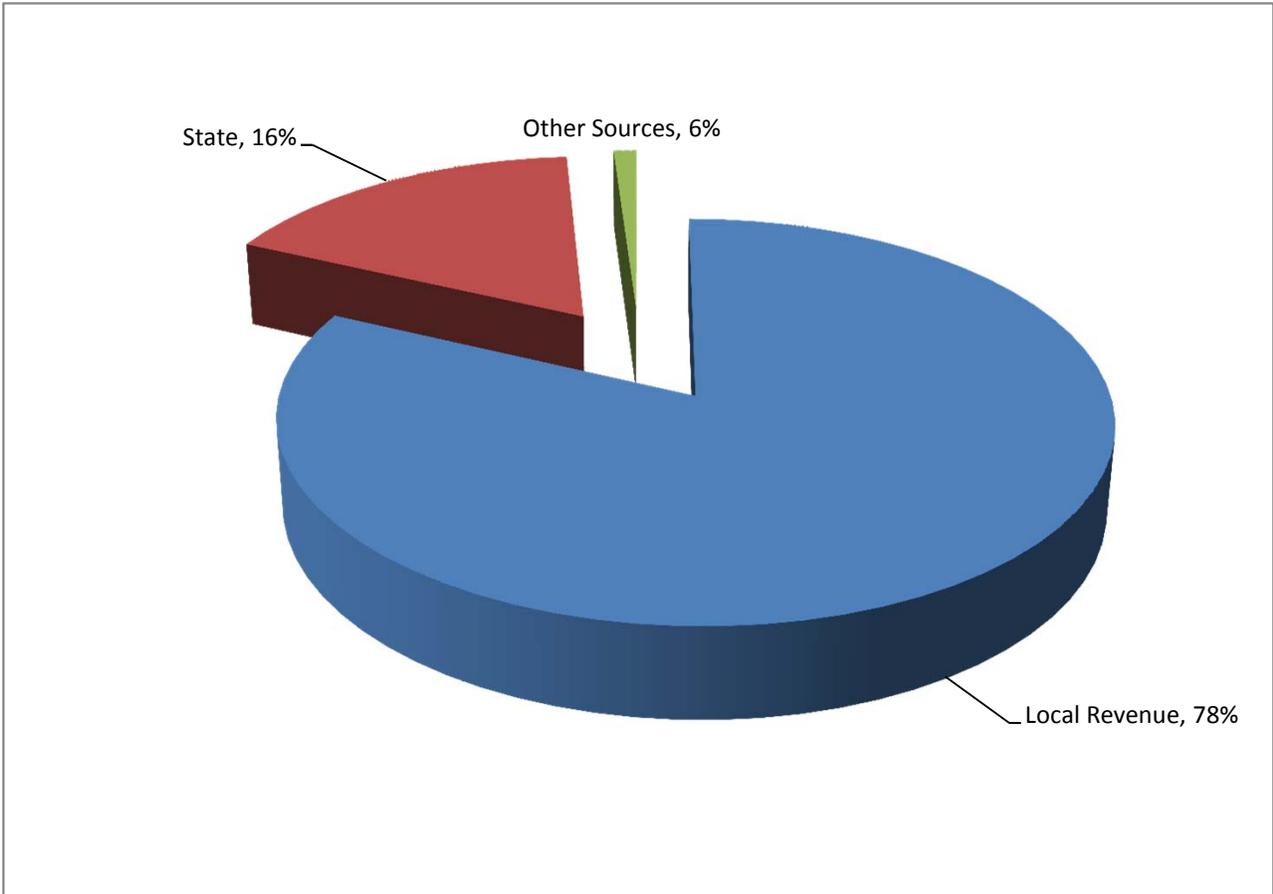
Transfers from Other Funds

	FY2014	FY2015	Dollar	Percent
Funding Source	Adopted	Adopted	Change	Change
From EDA	\$ 125,000	\$ 125,000	\$ -	0%
From School Operating	3,400,000	-	(3,400,000)	-100%
From BHS	338,000	338,000	-	0%
From Public Utility Operations	8,875,000	8,875,000	-	0%
From CIP	560,000	560,000	-	0%
From Stormwater Management	410,689	410,689	-	0%
Total transfers into General Fund	<u>13,708,689</u>	<u>10,308,689</u>	<u>\$ (3,400,000)</u>	-25%

FY2015 Budget Comments

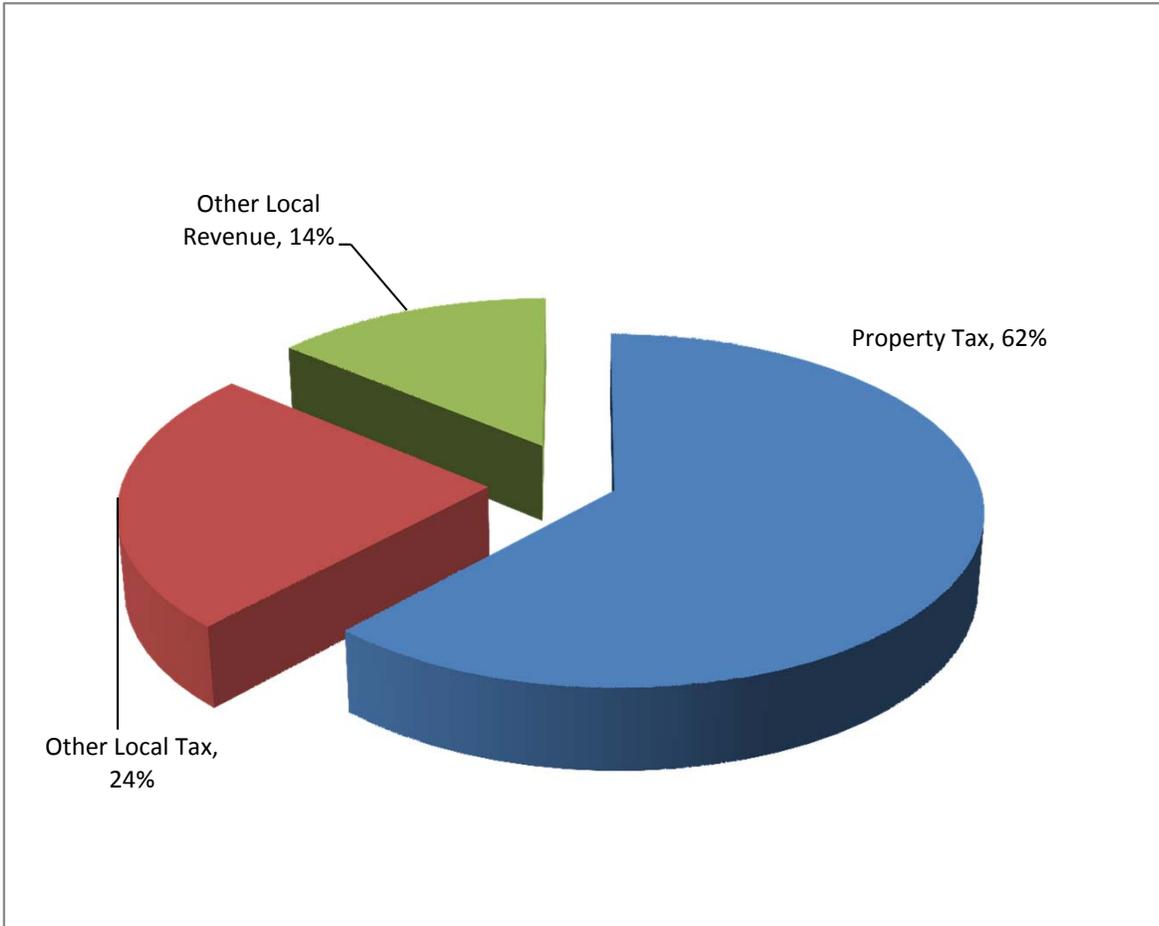
The FY 2013-14 Budget included a one-time expected return of unspent year-end funds from the Portsmouth Public School Division in the amount of \$3,400,000. The City did not budget for any return of unspent School funds in FY 2014-15.

GENERAL FUND REVENUES FY2015 - BY SOURCE



<u>Source</u>	<u>FY2014 Adopted</u>	<u>FY2015 Adopted</u>	<u>Dollar Change</u>
Local Revenue	\$ 187,067,941	\$ 187,423,782	355,841
State Revenue	38,630,499	38,876,542	246,043
Other Sources	6,987,371	12,981,674	5,994,303
	<u>\$ 232,685,811</u>	<u>\$ 239,281,998</u>	<u>6,596,187</u>

GENERAL FUND LOCAL REVENUES FY2015 - BY SOURCE



<u>Source</u>	<u>FY2014 Adopted</u>	<u>FY2015 Adopted</u>	<u>Dollar Change</u>
Property Tax	\$ 115,023,027	\$ 115,591,397	568,370
Other Local Tax	42,743,634	45,755,094	3,011,460
Other Local Revenue	29,301,280	26,077,291	(3,223,989)
	<u>\$ 187,067,941</u>	<u>\$ 187,423,782</u>	<u>355,841</u>

GENERAL FUND EXPENDITURES

The General Fund, by definition, is the City’s main operating fund. Authoritative accounting standards define the general fund as the fund used by default “to account for and report all financial resources not accounted for and reported in another fund.” Many of the primary functions of the City along with administration are accounted for within the General Fund. Following is a brief discussion of each business center in the General Fund.

General Government

The General Government includes the departments that provide the overall general administration of the City including the City Council, City Clerk, City Manager, Management and Legislative Affairs, Marketing and Communications, City Attorney, City Auditor, Human Resource Management, Civil Service Commission, City Registrar, Commissioner of Revenue, City Assessor, City Treasurer, Finance and Budget, Procurement, Information Technology, and Telecommunications.

	FY2014 Adopted	FY2015 Adopted	Dollar Change	Percent Change
Expenditures	<u>\$ 14,320,397</u>	<u>\$ 14,835,381</u>	<u>\$ 514,984</u>	4%

FY2015 Budget Comments

No new initiatives are included in this category of expenditures. Budgets increased to reflect actual expected costs, particularly in the Health Insurance Fund.

Non-Departmental

Non-Departmental accounts for services and costs not related to other departments or agencies. Included in this section are allocations for contractual obligations or community services supported by the City, tax relief to the Elderly and Disabled citizens (Senior Citizen Tax Relief) local funding for the Portsmouth Public Schools, and Debt Service.

	FY2014 Adopted	FY2015 Adopted	Dollar Change	Percent Change
Expenditures	<u>\$ 103,576,251</u>	<u>\$ 107,883,868</u>	<u>\$ 4,307,617</u>	4%

FY2015 Budget Comments

This category includes a \$6.4 million appropriation to the School Division in addition to the City Manager recommended local transfer to support local schools. The funds will come from undesignated fund balance and are intended to be a one-time supplemental transfer. Funds are also included to provide a 3% general wage increase for city employees. Per-diem costs for the Regional Jail are also increasing.

Judicial

This business center includes civil and criminal agencies pertaining to the prosecution and adjudication including the Circuit Court Judges, Circuit Court Clerk, Magistrate, General District Court, Juvenile and Domestic Relations Court, Juvenile Court Services, the Sheriff and the Commonwealth Attorney. Services provided include the provision of a judicial procedure for the enforcement of State laws and City ordinances; assisting the Circuit Court Judges; maintaining and preserving documents; hearing criminal; traffic and civil cases; and protecting the welfare of children and families. Prevention and reduction of juvenile delinquency and the provision of constitutional and municipal services for the City of Portsmouth is also included.

	FY2014 Adopted	FY2015 Adopted	Dollar Change	Percent Change
Expenditures	<u>\$ 19,367,374</u>	<u>\$ 20,071,385</u>	<u>\$ 704,011</u>	4%

FY2015 Budget Comments

The budgets for this category of expenditure reflect the expected cost of baseline services, with the exception of the Juvenile Court Services Unit, which includes additional projected detention costs.

Public Safety

This business center includes the departments of Police, E-911, and Fire, Rescue and Emergency Services which address citizenry protection. Services include the protection and security of all citizens to include community-policing efforts, the provision of efficient fire prevention, fire suppression, emergency medical care, hazardous material response and disaster preparedness services for the citizens of Portsmouth.

	FY2014 Adopted	FY2015 Adopted	Dollar Change	Percent Change
Expenditures	<u>\$ 63,323,573</u>	<u>\$ 63,565,013</u>	<u>\$ 241,440</u>	0%

FY2015 Budget Comments

No significant changes are planned in Public safety for FY2015.

Public Works/General Services

Public Works/General Services consists of the divisions of Mosquito Control, Stormwater Management, Streets and Highways, Engineering, Traffic Engineering, Properties management, Cemetery Perpetual Care and Public utilities. Services provided include integrated Mosquito Control Program, maintenance of city streets and alleys, management of construction and other infrastructure projects, cleaning and maintenance of city stormwater drainage system and management of facilities and properties in the City. The Stormwater Management Division also provides inspection programs for construction and other activities, and administers the City's Comprehensive Stormwater Management Plan to protect the environment and ensure compliance with state and federal environmental requirements.

	FY2014 Adopted	FY2015 Adopted	Dollar Change	Percent Change
Expenditures	<u>\$ 15,507,454</u>	<u>\$ 17,436,833</u>	<u>\$ 1,929,379</u>	12%

FY2015 Budget Comments

The increase in Public Works/General Services reflects a reorganization that was made in mid-2014. Landscaping Services were moved from the Parks and Recreation business unit to General Services.

Public Health

This business center includes the departments of Public Health, Behavioral Healthcare Services, Social Services and the Office of Comprehensive Services. These departments are dedicated to promoting, protecting and preserving a health and safe community, provide Mental Health Intellectual Disabilities, Substance Abuse and Prevention Services to the citizens of Portsmouth and enhance the quality of life by promoting safety and self-sufficiency through agency programs and community partnerships. The General Fund appropriation in Public Health represents the City's contribution to these organizations.

	FY2014 Adopted	FY2015 Adopted	Dollar Change	Percent Change
Expenditures	<u>\$ 1,187,134</u>	<u>\$ 1,267,485</u>	<u>\$ 80,351</u>	7%

FY2015 Budget Comments

The increase is due to an increase in the City's required contribution to support the Local Health Department.

Parks, Recreation and Cultural

The Parks, Recreation and Cultural business center includes City's parks, museums, and libraries. A separate fund accounts for the activities of the City's two golf courses.

	FY2014 Adopted	FY2015 Adopted	Dollar Change	Percent Change
Expenditures	<u>\$ 10,499,764</u>	<u>\$ 8,889,672</u>	<u>\$ (1,610,092)</u>	-15%

FY2015 Budget Comments

The decrease in Parks, Recreation and Cultural reflects a reorganization that was made in mid-2014. Landscaping Services were moved from the Parks and Recreation business unit to General Services.

Community and Economic Development

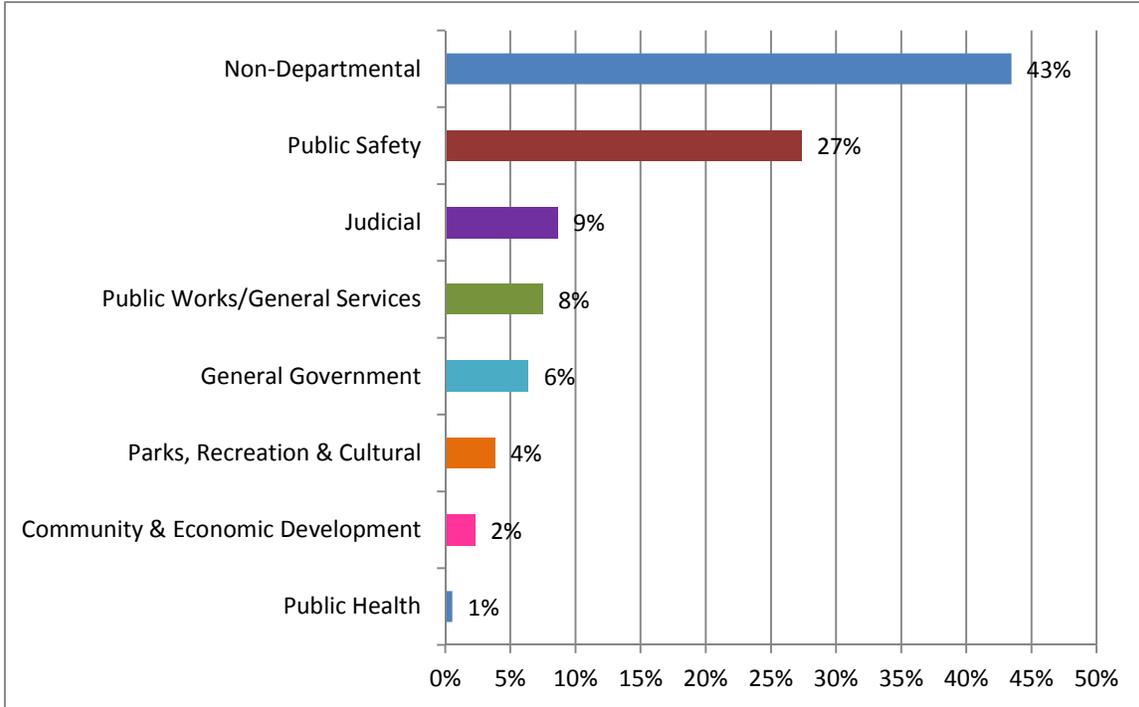
This business center includes the departments of Economic Development, Permits and Inspections and City Planning which address the City's overall development, marketing and planning needs. Services provided include the enforcement of the Commonwealth of Virginia's Building codes and assigned local regulations, coordination of new programs to promote new business development and the maintenance of existing businesses, and the provision of support for programs and activities related to the physical development and use of land in the City.

	FY2014 Adopted	FY2015 Adopted	Dollar Change	Percent Change
Expenditures	<u>\$ 4,903,864</u>	<u>\$ 5,332,361</u>	<u>\$ 428,497</u>	9%

FY2015 Budget Comments

The increase in Community and Economic Development reflects a reorganization that was made in mid-2014. Portions of the Planning, Inspections and Marketing departments were combined to form a new Department of Neighborhood Advancement.

GENERAL FUND EXPENDITURES FY2015 - BY BUSINESS CENTER



<u>Business Center</u>	<u>FY2014 Adopted</u>	<u>FY2015 Adopted</u>	<u>Dollar Change</u>
General Government	\$ 14,320,397	\$ 14,835,381	514,984
Non-Departmental	103,576,251	107,883,868	4,307,617
Judicial	19,367,374	20,071,385	704,011
Public Safety	63,323,573	63,565,013	241,440
Public Works/General Services *	15,507,454	17,436,833	1,929,379
Public Health	1,187,134	1,267,485	80,351
Parks, Recreation & Cultural *	10,499,764	8,889,672	(1,610,092)
Community Economic Development	4,903,864	5,332,361	428,497
	<u>\$ 232,685,811</u>	<u>\$ 239,281,998</u>	<u>6,596,187</u>

* Departmental Reorganization: Landscape Maintenance responsibilities transferred from Parks & Recreation Department to the General Services Department. The material dollar changes in the above Business Centers reflect this reorganization.