

## CITY OF PORTSMOUTH, VIRGINIA

Schedule I-1

**Budgetary Comparison Schedule**  
**Schedule of Revenues and Other Financing Sources**  
**General Fund**  
**Year ended June 30, 2005**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Taxes:				
General property taxes:				
Real property - current	\$ 52,199,435	52,199,435	51,859,274	(340,161)
Real property - delinquent	1,375,000	1,375,000	2,102,691	727,691
Real property - Public Service Corp.	3,015,835	3,015,835	2,516,703	(499,132)
Personal property - current	10,626,832	10,626,832	12,515,020	1,888,188
Personal property - delinquent	2,528,736	2,528,736	2,004,569	(524,167)
Personal property - Public Service Corp.	1,448,276	1,448,276	1,074,825	(373,451)
Machine and tool taxes	3,264,000	3,264,000	2,396,405	(867,595)
Penalties and other charges	1,683,360	1,683,360	1,307,612	(375,748)
Interest	76,278	76,278	403,171	326,893
<b>Total general property taxes</b>	<b>76,217,752</b>	<b>76,217,752</b>	<b>76,180,270</b>	<b>(37,482)</b>
Other local taxes:				
Admission and amusement taxes	500,000	500,000	205,601	(294,399)
Bank franchise taxes	375,000	375,000	392,451	17,451
Business and occupational license taxes	5,198,430	5,198,430	5,841,124	642,694
Cigarette taxes	3,115,500	3,115,500	2,714,850	(400,650)
Franchise tax - cable television	748,250	748,250	767,172	18,922
Lodging taxes	1,250,000	1,250,000	1,036,638	(213,362)
Motor vehicle license fee	1,957,000	1,957,000	1,959,659	2,659
Recordation taxes	625,000	625,000	1,373,640	748,640
Restaurant food taxes	5,100,000	5,100,000	5,450,310	350,310
Sales and use tax - local	5,407,500	5,407,500	5,922,997	515,497
Short-term rental tax	50,000	50,000	50,442	442
<b>Total other local taxes</b>	<b>24,326,680</b>	<b>24,326,680</b>	<b>25,714,884</b>	<b>1,388,204</b>
Utility taxes:				
Electricity taxes	4,200,000	4,200,000	3,965,666	(234,334)
Telephone taxes	3,213,460	3,213,460	3,391,288	177,828
Cellular telephone taxes	1,284,000	1,284,000	1,412,912	128,912
E-911 taxes	2,124,200	2,124,200	1,628,801	(495,399)
Gas taxes	1,550,000	1,550,000	1,499,368	(50,632)
Water taxes	1,815,975	1,815,975	1,825,376	9,401
Cable TV taxes	1,238,400	1,238,400	904,585	(333,815)
<b>Total utility taxes</b>	<b>15,426,035</b>	<b>15,426,035</b>	<b>14,627,996</b>	<b>(798,039)</b>
<b>Total taxes</b>	<b>115,970,467</b>	<b>115,970,467</b>	<b>116,523,150</b>	<b>552,683</b>
Intergovernmental revenue:				
Commonwealth of Virginia:				
Noncategorical aid:				
A.B.C. profits	105,043	105,043	58,955	(46,088)
Mobile home sales taxes	400	400	30,220	29,820
Personal property tax relief act	10,210,847	10,210,847	9,642,777	(568,070)
Recordation tax distribution	197,125	197,125	192,757	(4,368)
Rolling stock taxes	22,934	22,934	26,318	3,384

(continued)

## CITY OF PORTSMOUTH, VIRGINIA

## Schedule I-1, Continued

**Budgetary Comparison Schedule**  
**Schedule of Revenues and Other Financing Sources**  
**General Fund**  
**Year ended June 30, 2005**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Commonwealth of Virginia, continued:				
Noncategorical aid, continued:				
Vehicle rental tax	\$ 126,000	126,000	94,329	(31,671)
Wine tax	105,043	105,043	61,796	(43,247)
Categorical aid - shared costs:				
Circuit Court Clerk	672,851	740,442	1,035,308	294,866
City Registrar	58,265	78,176	80,563	2,387
City Sheriff	4,939,571	5,099,571	5,335,036	235,465
City Treasurer	240,813	240,813	281,371	40,558
Commissioner of Revenue	203,693	253,693	254,552	859
Commonwealth Attorney	917,595	917,595	1,061,723	144,128
Medical Examiner	2,700	2,700	2,280	(420)
Other categorical aid:				
Correctional facilities block grant	1,139,069	1,139,069	1,129,045	(10,024)
Law enforcement grant	6,540,014	6,540,014	6,540,016	2
Library funds - books	196,973	196,973	199,592	2,619
Street and highway maintenance	7,695,336	8,031,268	8,031,268	-
State pilot	-	-	481	481
Wireless E-911	120,000	120,000	347,778	227,778
<b>Total Commonwealth of Virginia</b>	<b>33,494,272</b>	<b>34,127,706</b>	<b>34,406,165</b>	<b>278,459</b>
Federal -				
FEMA reimbursement	-	1,137,447	614,238	(523,209)
<b>Total Federal</b>	<b>-</b>	<b>1,137,447</b>	<b>614,238</b>	<b>(523,209)</b>
Other governments:				
Portsmouth School Board	-	1,022,339	85,853	(936,486)
Parking Authority	320,073	320,073	320,073	-
<b>Total other governments</b>	<b>320,073</b>	<b>1,342,412</b>	<b>405,926</b>	<b>(936,486)</b>
<b>Total intergovernmental revenue</b>	<b>33,814,345</b>	<b>36,607,565</b>	<b>35,426,329</b>	<b>(1,181,236)</b>
Charges for services:				
Ambulance fees	1,470,000	1,470,000	1,325,501	(144,499)
Animal crematory fees	7,159	7,159	3,450	(3,709)
Circuit Court Clerk fees	231,750	231,750	38,736	(193,014)
City Sheriff fees	18,090	18,090	23,762	5,672
Courthouse maintenance fees	60,780	60,780	59,210	(1,570)
Library fines and fees	36,085	36,085	28,337	(7,748)
Local Criminal Justice Training Academy fees	9,000	9,000	25,665	16,665
Merchandise sales - Smokey Pokey	814	814	1,267	453
Miscellaneous charges	276,160	276,160	836,221	560,061
Museum admission charges	630,000	630,000	528,736	(101,264)
Police record fees	28,386	28,386	46,277	17,891
Prisoner upkeep fees	57,000	71,632	62,353	(9,279)
Recreation activity fees	154,400	154,400	149,338	(5,062)
Recreation fees - Smokey Pokey	15,242	15,242	14,420	(822)
Rental inspection fees	84,998	84,998	117,040	32,042
Street closure applications	509	509	400	(109)
Swimming fees	-	-	726	726
<b>Total charges for services</b>	<b>3,080,373</b>	<b>3,095,005</b>	<b>3,261,439</b>	<b>166,434</b>

(continued)

**Budgetary Comparison Schedule**  
**Schedule of Revenues and Other Financing Sources**  
**General Fund**  
**Year ended June 30, 2005**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Investment income:				
Investment income	\$ 25,000	25,000	125,330	100,330
Gain on sale of investments	-	-	481,741	481,741
Hotel bond fund interest	-	-	20,382	20,382
<b>Total investment income</b>	<b>25,000</b>	<b>25,000</b>	<b>627,453</b>	<b>602,453</b>
Recovered costs:				
City garage fund	1,039,946	1,039,946	344,014	(695,932)
Information technology fund	-	-	219,106	219,106
Court appointed attorneys	2,000	2,000	1,745	(255)
Golf fund	-	-	129,034	129,034
Health department	-	-	74,680	74,680
Law library fund	3,385	3,385	4,214	829
Lockup fees - federal prisoners	420,000	420,000	525,371	105,371
Behavioral health services fund	421,961	421,961	395,925	(26,036)
Miscellaneous recoveries	4,000	4,000	342	(3,658)
Parking authority	120,073	120,073	169,446	49,373
Pay telephone	-	-	3,669	3,669
Port facilities and economic development	972	972	946	(26)
Portsmouth Redevelopment and Housing Authority - police program	246,693	246,693	-	(246,693)
Public utility fund	-	-	797,545	797,545
Risk management and insurance fund	-	-	94,373	94,373
School Board salaries	50,000	50,000	50,000	-
Social security payments - jail	-	-	17,005	17,005
Stormwater management fund	82,974	82,974	98,904	15,930
Social services fund	243,543	243,543	190,238	(53,305)
Waste management fund	121,139	121,139	228,893	107,754
Sheriff's department	-	-	114,740	114,740
Work release	85,000	85,000	-	(85,000)
<b>Total recovered costs</b>	<b>2,841,686</b>	<b>2,841,686</b>	<b>3,460,190</b>	<b>618,504</b>
Fines and forfeitures:				
Circuit Court fines	7,000	7,000	12,010	5,010
Conviction fees	65,000	65,000	69,488	4,488
DMV fines	140,000	140,000	83,491	(56,509)
General District Court fines	240,000	240,000	241,284	1,284
Juvenile Court fines	23,000	23,000	2,823	(20,177)
<b>Total fines and forfeitures</b>	<b>475,000</b>	<b>475,000</b>	<b>409,096</b>	<b>(65,904)</b>
Licenses and permits:				
Bicycle licenses	413	413	262	(151)
Building plan review fee	15,570	15,570	24,067	8,497
Building reinspection fee	6,000	6,000	325	(5,675)
Building structure permits	200,000	200,000	226,750	26,750
Dog impounding fee	4,080	4,080	1,224	(2,856)
Dog licenses	20,000	20,000	19,159	(841)
Electrical inspection fees	3,881	3,881	16,230	12,349
Electrical permits	78,533	78,533	109,857	31,324
Elevator inspection fees	1,450	1,450	7,725	6,275
Hauling and permit fee	52,500	52,500	144,700	92,200

**Budgetary Comparison Schedule**  
**Schedule of Revenues and Other Financing Sources**  
**General Fund**  
**Year ended June 30, 2005**

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Licenses and permits, continued:				
License transfer fee	\$ 3,000	3,000	4,017	1,017
Mechanical inspection fees	2,100	2,100	4,493	2,393
Mechanical permits	68,250	68,250	94,692	26,442
Miscellaneous permits	20,000	20,000	57,174	37,174
Penalties on licenses	40,000	40,000	38,598	(1,402)
Plumbing inspection fees	945	945	875	(70)
Plumbing permits	52,500	52,500	53,236	736
Restricted parking permits	-	-	3,199	3,199
Right of way permits	50,000	50,000	136,161	86,161
Sign permit fee	4,300	4,300	2,296	(2,004)
Site plan review fees	-	-	10,500	10,500
State surcharge on permits	5,100	5,100	1,785	(3,315)
Taxi operators permits	2,139	2,139	2,010	(129)
Yard sale permits	5,000	5,000	4,930	(70)
Zoning and plat fees	62,750	62,750	27,430	(35,320)
Environmental inspection fees	36,000	36,000	-	(36,000)
<b>Total licenses and permits</b>	<b>734,511</b>	<b>734,511</b>	<b>991,695</b>	<b>257,184</b>
Use of property:				
Rental of antenna sites	72,000	72,000	42,480	(29,520)
Payments from Economic Development Authority	325,000	325,000	125,000	(200,000)
Rental of general properties	1,892,223	1,892,223	2,172,949	280,726
<b>Total use of property</b>	<b>2,289,223</b>	<b>2,289,223</b>	<b>2,340,429</b>	<b>51,206</b>
Miscellaneous:				
Community share - incentive fund	8,000	8,000	782	(7,218)
Other revenue	53,000	53,000	13,106	(39,894)
Payments in lieu of taxes:				
Housing Authority	23,000	23,000	50,575	27,575
Regional Jail	322,000	322,000	360,062	38,062
Virginia Port Authority	180,000	180,000	201,603	21,603
Water and sewer system	904,800	904,800	828,867	(75,933)
Sale of property	-	-	75,632	75,632
<b>Total miscellaneous revenue</b>	<b>1,490,800</b>	<b>1,490,800</b>	<b>1,530,627</b>	<b>39,827</b>
<b>Total revenues</b>	<b>160,721,405</b>	<b>163,529,257</b>	<b>164,570,408</b>	<b>1,041,151</b>
Other financing sources -				
Transfers from other funds:				
Donations fund	-	40,000	40,000	-
Public utility fund	8,961,087	8,961,087	8,961,087	-
<b>Total transfers</b>	<b>8,961,087</b>	<b>9,001,087</b>	<b>9,001,087</b>	<b>-</b>
<b>Total other financing sources</b>	<b>8,961,087</b>	<b>9,001,087</b>	<b>9,001,087</b>	<b>-</b>
<b>Total revenues and other financing sources</b>	<b>\$ 169,682,492</b>	<b>172,530,344</b>	<b>173,571,495</b>	<b>1,041,151</b>

Unaudited - see accompanying independent auditors' report.