

CITY OF PORTSMOUTH, VIRGINIA

Schedule I-1

Budgetary Comparison Schedule
Schedule of Revenues and Other Financing Sources
General Fund
Year ended June 30, 2007

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Taxes:				
General property taxes:				
Real property - current	\$ 71,179,283	72,547,348	72,304,787	(242,561)
Real property - delinquent	2,260,276	2,260,276	1,320,593	(939,683)
Real property - Public Service Corporation	2,358,090	2,358,090	1,783,548	(574,542)
Personal property - current	13,059,321	13,059,321	15,511,570	2,452,249
Personal property - delinquent	1,752,830	4,178,507	3,576,122	(602,385)
Personal property - Public Service Corporation	909,732	909,732	811,595	(98,137)
Machine and tool taxes	3,240,840	3,240,840	2,467,435	(773,405)
Penalties and other charges	1,379,697	1,379,697	1,339,223	(40,474)
Interest	425,923	565,303	465,501	(99,802)
Total general property taxes	96,565,992	100,499,114	99,580,374	(918,740)
Other local taxes:				
Admission and amusement taxes	210,000	210,000	252,161	42,161
Bank franchise taxes	359,271	359,271	312,369	(46,902)
Business and occupational license taxes	5,658,178	6,434,899	6,381,131	(53,768)
Cigarette taxes	2,687,702	2,687,702	2,935,861	248,159
Franchise tax - cable television	793,520	793,520	412,497	(381,023)
Licensing fees - current	1,500,881	1,500,881	1,605,641	104,760
Licensing fees - delinquent	500,293	500,293	446,227	(54,066)
Lodging taxes	1,100,000	1,538,955	1,289,235	(249,720)
Motor vehicle license fee	10,000	10,000	12,800	2,800
Recordation taxes	1,091,296	1,785,112	1,670,987	(114,125)
Restaurant food taxes	6,055,831	6,055,831	6,058,099	2,268
Sales and use tax - local	7,185,072	7,185,072	6,514,057	(671,015)
Short-term rental taxes	53,031	53,031	38,039	(14,992)
Total other local taxes	27,205,075	29,114,567	27,929,104	(1,185,463)
Utility taxes:				
Electricity taxes	4,195,308	4,195,308	4,106,913	(88,395)
Telephone taxes	2,957,252	2,957,252	1,656,811	(1,300,441)
Cellular telephone taxes	1,569,272	1,569,272	758,351	(810,921)
E-911 taxes	1,753,517	1,753,517	702,157	(1,051,360)
Gas taxes	1,518,140	1,518,140	1,456,709	(61,431)
Water taxes	1,937,633	1,937,633	1,951,942	14,309
Telecommunication sales and use taxes	-	-	3,696,274	3,696,274
Cable TV taxes	959,841	959,841	465,758	(494,083)
Total utility taxes	14,890,963	14,890,963	14,794,915	(96,048)
Total taxes	138,662,030	144,504,644	142,304,393	(2,200,251)
Intergovernmental revenue:				
Commonwealth of Virginia:				
Noncategorical aid:				
A.B.C. profits	121,392	121,392	58,955	(62,437)
Mobile home sales taxes	600	600	4,908	4,308
Personal property tax relief act	9,862,962	9,862,962	9,917,236	54,274
Recordation tax distribution	230,712	230,712	333,030	102,318
Rolling stock taxes	24,832	24,832	24,161	(671)
Vehicle rental tax	96,544	96,544	102,217	5,673
Wine tax	83,855	83,855	61,796	(22,059)

(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, 2007

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commonwealth of Virginia, continued:				
Categorical aid - shared costs:				
Circuit Court Clerk	\$ 930,360	993,360	919,614	(73,746)
City Registrar	57,705	57,705	68,846	11,141
City Sheriff	5,780,748	5,780,748	5,820,559	39,811
City Treasurer	313,469	313,469	319,042	5,573
Commissioner of Revenue	293,379	293,379	283,308	(10,071)
Commonwealth Attorney	1,190,556	1,190,556	1,058,332	(132,224)
Medical Examiner	2,233	2,233	430	(1,803)
Other categorical aid:				
Correctional facilities block grant	1,115,694	1,115,694	1,489,775	374,081
Law enforcement grant	6,848,474	6,848,474	7,047,304	198,830
Library funds - books	188,995	204,560	204,680	120
Street and highway maintenance	8,689,002	8,689,002	8,673,070	(15,932)
Cooperative extension program	5,000	5,000	-	(5,000)
Wireless E-911	100,000	100,000	383,014	283,014
Total Commonwealth of Virginia	35,936,512	36,015,077	36,770,277	755,200
Other governments -				
Parking Authority	335,835	335,835	-	(335,835)
Total intergovernmental revenue	36,272,347	36,350,912	36,770,277	419,365
Charges for services:				
Ambulance fees - current	1,392,659	1,392,659	1,897,166	504,507
Ambulance fees - delinquent	500,000	500,000	42,190	(457,810)
Administrative fees	435,433	2,399,829	1,972,428	(427,401)
Animal crematory fees	3,728	3,728	3,000	(728)
Circuit Court Clerk fees	189,708	189,708	249,991	60,283
City Sheriff fees	18,821	18,821	17,696	(1,125)
Courthouse maintenance fees	59,790	59,790	54,724	(5,066)
DNA sample fees	700	700	1,197	497
False alarm fees	18,194	18,194	11,378	(6,816)
Fire report fees	900	900	2,176	1,276
Fire and EMS attendance fees	32,652	32,652	8,095	(24,557)
Library fines and fees	178,000	178,000	52,355	(125,645)
Local Criminal Justice Training Academy fees	10,000	10,000	2,781	(7,219)
Museum admission charges	515,000	515,000	508,438	(6,562)
Police attendance fees	77,518	77,518	81,178	3,660
Police record fees	48,800	48,800	37,383	(11,417)
Prisoner upkeep fees	53,000	53,000	19,397	(33,603)
Recreation activity fees	154,012	154,012	168,378	14,366
Rental inspection fees	129,398	129,398	75,835	(53,563)
Restroom vending machine	765	765	-	(765)
Street closure applications	450	450	1,750	1,300
Sheriff attendance fees	1,188	1,188	-	(1,188)
Swimming fees	650	650	649	(1)
Weekender fees	19,000	19,000	1,578	(17,422)
Total charges for services	3,840,366	5,804,762	5,209,763	(594,999)

(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, 2007

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Investment income:				
Investment income	1,025,000	1,025,000	717,570	(307,430)
Hotel bond fund interest	-	-	6,713	6,713
Total investment income	1,025,000	1,025,000	724,283	(300,717)
Recovered costs:				
City garage fund	\$ 386,119	386,119	386,119	-
Information technology fund	245,923	245,923	245,923	-
Court appointed attorneys	1,900	1,900	1,214	(686)
Golf fund	144,827	144,827	144,827	-
Health department	50,000	50,000	73,463	23,463
Health insurance fund	15,750	15,750	15,750	-
Law library fund	4,730	4,730	4,730	-
Lockup fees - federal prisoners	433,879	433,879	387,624	(46,255)
Behavioral health services fund	442,139	442,139	442,139	-
Miscellaneous recoveries	1,000	1,000	295	(705)
Overtime reimbursement	34,627	34,627	52,351	17,724
Parking authority	190,185	190,185	190,185	-
Pay telephone	2,000	2,000	-	(2,000)
Portsmouth Redevelopment and Housing Authority - police program	119,557	119,557	-	(119,557)
Public utility fund	535,885	535,885	535,885	-
Risk management fund	105,924	105,924	105,924	-
School Board salaries	50,000	50,000	50,000	-
Social security payments - jail	10,000	10,000	12,504	2,504
Stormwater management fund	111,009	111,009	111,010	1
Social services fund	849,448	849,448	443,091	(406,357)
Waste management fund	273,303	273,303	273,303	-
Sheriff's department	110,400	110,400	98,503	(11,897)
Legal settlement proceeds	-	-	47,500	47,500
Total recovered costs	4,118,605	4,118,605	3,622,340	(496,265)
Fines and forfeitures:				
Circuit Court fines	7,468	7,468	11,019	3,551
Conviction fees	70,000	70,000	69,981	(19)
DMV fines	72,651	72,651	35,750	(36,901)
General District Court fines	246,874	246,874	173,003	(73,871)
Juvenile Court fines	2,775	2,775	2,491	(284)
Total fines and forfeitures	399,768	399,768	292,244	(107,524)
Licenses and permits:				
Bicycle licenses	225	225	150	(75)
Building plan review fees	27,307	27,307	28,974	1,667
Building reinspection fees	500	1,500	1,315	(185)
Building structure permits	235,505	235,505	307,768	72,263
Dog impounding fees	1,200	1,200	3,333	2,133
Dog licenses	17,991	17,991	18,524	533
Driveway permits	50,000	50,000	-	(50,000)
Electrical inspection fees	5,000	10,000	10,980	980
Electrical permits	76,012	80,000	105,731	25,731
Elevator inspection fees	1,500	3,200	3,960	760
Hauling and permit fees	19,093	19,093	115,200	96,107

Budgetary Comparison Schedule
Schedule of Revenues and Other Financing Sources
General Fund
Year ended June 30, 2007

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Licenses and permits, continued:				
License transfer fees	3,438	3,438	3,731	293
Mechanical inspection fees	3,503	3,700	4,350	650
Mechanical permits	95,950	120,000	139,705	19,705
Miscellaneous permits	32,972	62,000	66,985	4,985
Penalties on licenses	29,550	43,000	57,260	14,260
Plumbing inspection fees	\$ 900	900	1,015	115
Plumbing permits	48,000	48,000	75,016	27,016
Restricted parking permits	2,800	2,800	3,810	1,010
Right of way permits	60,000	250,000	285,963	35,963
Sign permit fees	2,015	2,015	4,235	2,220
Site plan review fees	7,000	7,000	13,025	6,025
State surcharge on permits	2,000	3,200	6,070	2,870
Taxi operators permits	2,100	2,100	1,400	(700)
Vacant structure registration fees	-	-	675	675
Yard sale permits	5,129	5,129	4,385	(744)
Zoning and plat fees	33,492	34,992	40,767	5,775
Environmental inspection fees	-	40,000	36,963	(3,037)
Total licenses and permits	763,182	1,074,295	1,341,290	266,995
Use of property:				
Rental of antenna sites	43,754	43,754	66,490	22,736
Rental of lockers	3,200	3,200	-	(3,200)
Sale of property	-	-	6,026	6,026
Payments from Economic Development Authority	125,000	125,000	147,233	22,233
Rental of general properties	2,195,936	2,195,936	1,955,138	(240,798)
Total use of property	2,367,890	2,367,890	2,174,887	(193,003)
Miscellaneous:				
Community share - incentive fund	10,000	10,000	984	(9,016)
Other revenue	15,000	15,000	220,912	205,912
Unclaimed property tax refunds	80,168	80,168	27,590	(52,578)
Payments in lieu of taxes:				
Housing Authority	27,000	27,000	-	(27,000)
Regional Jail	351,440	351,440	439,231	87,791
Virginia Port Authority	210,000	210,000	281,031	71,031
Public utility fund	950,672	950,672	950,672	-
Payment from Portsmouth Public Schools	267,204	267,204	338,565	71,361
Total miscellaneous revenue	1,911,484	1,911,484	2,258,985	347,501
Total revenues	189,360,672	197,557,360	194,698,462	(2,858,898)
Other financing sources:				
Refunding bonds issued	600,000	600,000	43,640,000	43,040,000
Premium on refunding bonds	-	-	144,610	144,610
Transfers from other funds:				
Donations fund	-	14,898	14,898	-
Port fund	1,150,000	1,150,000	1,150,000	-
Law library fund	-	9,641	9,641	-
Public utility fund	7,900,000	7,900,000	7,900,000	-
Total other financing sources	9,650,000	9,674,539	52,859,149	43,184,610
Total revenues and other financing sources	\$ 199,010,672	207,231,899	247,557,611	40,325,712