

## CITY OF PORTSMOUTH, VIRGINIA

Schedule I-1

**Budgetary Comparison Schedule**  
**Schedule of Revenues and Other Financing Sources**  
**General Fund**  
**Year ended June 30, 2004**

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Taxes:				
General property taxes:				
Real property - current	\$ 46,968,000	46,968,000	45,459,719	(1,508,281)
Real property - delinquent	1,300,000	1,300,000	2,294,362	994,362
Real property - Public Service Corp.	2,884,700	2,884,700	2,645,171	(239,529)
Personal property - current	7,984,300	7,984,300	9,158,208	1,173,908
Personal property - delinquent	3,000,000	3,000,000	2,185,610	(814,390)
Personal property - Public Service Corp.	800,000	800,000	1,205,035	405,035
Personal property - boats	8,000	8,000	10,377	2,377
Machine and tool taxes	2,871,000	2,871,000	2,518,664	(352,336)
Penalties and other charges	1,600,000	1,600,000	1,201,988	(398,012)
Interest	-	-	395,055	395,055
<b>Total general property taxes</b>	<b>67,416,000</b>	<b>67,416,000</b>	<b>67,074,189</b>	<b>(341,811)</b>
Other local taxes:				
Admission and amusement taxes	600,000	600,000	274,012	(325,988)
Bank franchise taxes	450,000	450,000	325,227	(124,773)
Business and occupational license taxes	4,911,200	4,911,200	5,755,345	844,145
Cigarette taxes	2,774,425	2,774,425	2,778,750	4,325
Franchise tax - cable television	730,000	730,000	756,289	26,289
Lodging taxes	1,100,000	1,100,000	1,129,461	29,461
Motor vehicle license fee	1,900,000	1,900,000	1,872,529	(27,471)
Recordation taxes	500,000	500,000	722,812	222,812
Restaurant food taxes	4,900,000	4,900,000	5,139,456	239,456
Sales and use tax - local	4,950,000	4,950,000	5,563,745	613,745
Short-term rental tax	40,000	40,000	52,439	12,439
<b>Total other local taxes</b>	<b>22,855,625</b>	<b>22,855,625</b>	<b>24,370,065</b>	<b>1,514,440</b>
Utility taxes:				
Electricity taxes	4,100,000	4,100,000	3,986,386	(113,614)
Telephone taxes	3,850,000	3,850,000	3,127,367	(722,633)
Cellular telephone taxes	1,200,000	1,200,000	1,296,919	96,919
E-911 taxes	1,900,000	1,900,000	1,701,946	(198,054)
Gas taxes	1,500,000	1,500,000	1,495,594	(4,406)
Water taxes	1,875,000	1,875,000	1,704,777	(170,223)
Cable TV taxes	896,000	896,000	1,210,808	314,808
<b>Total utility taxes</b>	<b>15,321,000</b>	<b>15,321,000</b>	<b>14,523,797</b>	<b>(797,203)</b>
<b>Total taxes</b>	<b>105,592,625</b>	<b>105,592,625</b>	<b>105,968,051</b>	<b>375,426</b>
Intergovernmental revenue:				
Commonwealth of Virginia:				
Noncategorical aid:				
A.B.C. profits	59,000	59,000	153,363	94,363
Mobile home sales taxes	400	400	31,549	31,149
Personal property tax relief act	10,564,500	10,564,500	9,258,948	(1,305,552)
Recordation tax distribution	274,104	274,104	239,463	(34,641)
Rolling stock taxes	23,600	23,600	26,384	2,784

## CITY OF PORTSMOUTH, VIRGINIA

## Schedule I-1, Continued

**Budgetary Comparison Schedule**  
**Schedule of Revenues and Other Financing Sources**  
**General Fund**  
**Year ended June 30, 2004**

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commonwealth of Virginia, continued:				
Noncategorical aid, continued:				
Vehicle rental tax	\$ 126,000	126,000	100,682	(25,318)
Wine tax	61,900	61,900	95,064	33,164
Categorical aid - shared costs:				
Circuit Court Clerk	672,851	672,851	738,426	65,575
City Registrar	58,265	58,265	51,595	(6,670)
City Sheriff	4,939,571	4,939,571	4,962,375	22,804
City Treasurer	240,813	240,813	262,401	21,588
Commissioner of Revenue	203,693	203,693	236,658	32,965
Commonwealth Attorney	917,595	917,595	997,593	79,998
Medical Examiner	2,700	2,700	2,220	(480)
Other categorical aid:				
Correctional facilities block grant	1,130,000	1,130,000	1,093,802	(36,198)
Law enforcement grant	6,346,573	6,346,573	6,125,508	(221,065)
Library funds - books	280,000	280,000	196,973	(83,027)
Street and highway maintenance	8,200,000	8,423,147	8,423,147	-
Wireless E-911	120,000	120,000	-	(120,000)
<b>Total Commonwealth of Virginia</b>	<b>34,221,565</b>	<b>34,444,712</b>	<b>32,996,151</b>	<b>(1,448,561)</b>
Federal:				
Civil defense	19,000	19,000	-	(19,000)
FEMA reimbursement	-	1,074,265	1,606,171	531,906
<b>Total Federal</b>	<b>19,000</b>	<b>1,093,265</b>	<b>1,606,171</b>	<b>512,906</b>
Other government -				
Parking authority	424,467	424,467	312,873	(111,594)
<b>Total intergovernmental revenue</b>	<b>34,665,032</b>	<b>35,962,444</b>	<b>34,915,195</b>	<b>(1,047,249)</b>
Charges for services:				
Ambulance fees	1,700,000	1,700,000	1,299,151	(400,849)
Animal crematory fees	7,000	7,000	3,720	(3,280)
Bulk water sales - Chesapeake	5,061,000	5,061,000	5,086,105	25,105
Bulk water sales - Suffolk	2,612,000	2,612,000	2,253,360	(358,640)
Circuit Court Clerk fees	250,000	250,000	204,008	(45,992)
City Sheriff fees	18,000	18,000	17,696	(304)
Courthouse maintenance fees	60,000	60,000	62,361	2,361
Library fines and fees	35,000	35,000	37,787	2,787
Local Criminal Justice Training Academy fees	-	-	12,562	12,562
Merchandise sales - Smokey Pokey	800	800	894	94
Miscellaneous charges	-	-	702,280	702,280
Museum admission charges	600,000	600,000	541,513	(58,487)
Police record fees	28,000	28,000	31,724	3,724
Prisoner upkeep fees	-	-	63,226	63,226
Recreation activity fees	95,000	95,000	157,267	62,267
Recreation fees - Smokey Pokey	15,000	15,000	17,908	2,908
Regional Jail	2,500	2,500	-	(2,500)
Rental inspection fees	75,000	75,000	103,762	28,762
Street closure applications	500	500	12,565	12,065
Swimming fees	-	-	970	970
<b>Total charges for services</b>	<b>10,559,800</b>	<b>10,559,800</b>	<b>10,608,859</b>	<b>49,059</b>

## CITY OF PORTSMOUTH, VIRGINIA

## Schedule I-1, Continued

**Budgetary Comparison Schedule**  
**Schedule of Revenues and Other Financing Sources**  
**General Fund**  
**Year ended June 30, 2004**

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Investment income</b>	\$ 40,000	40,000	48,290	8,290
Recovered costs:				
City garage fund	220,931	220,931	220,931	-
Information technology fund	199,837	199,837	199,837	-
Court appointed attorneys	2,000	2,000	2,161	161
Golf fund	99,946	99,946	99,946	-
Health department	-	-	167,343	167,343
Law library fund	6,595	6,595	-	(6,595)
Lockup fees - federal prisoners	400,000	400,000	386,701	(13,299)
Mental health services fund	407,000	407,000	366,327	(40,673)
Miscellaneous recoveries	15,000	15,000	760	(14,240)
Parking authority	108,988	108,988	160,870	51,882
Pay telephone	2,000	2,000	1,794	(206)
Port facilities and economic development	972	972	972	-
Portsmouth Redevelopment and Housing Authority - police program	200,000	200,000	109,412	(90,588)
Portsmouth Redevelopment and Housing Authority - VRS premium	38,000	38,000	-	(38,000)
Public utility fund	564,000	564,000	563,750	(250)
Risk management and insurance fund	28,000	28,000	28,270	270
School Board salaries	50,000	50,000	50,000	-
Social security payments - jail	-	-	6,000	6,000
Stormwater management fund	82,974	82,974	82,974	-
Virginia public assistance fund	243,543	243,543	298,201	54,658
Waste management fund	165,000	165,000	165,000	-
Work release	25,000	25,000	81,344	56,344
<b>Total recovered costs</b>	2,859,786	2,859,786	2,992,593	132,807
Fines and forfeitures:				
Circuit Court fines	12,000	12,000	11,177	(823)
Conviction fees	-	-	71,208	71,208
DMV fines	-	-	70,515	70,515
General District Court fines	220,000	220,000	324,175	104,175
Juvenile Court fines	4,500	4,500	3,172	(1,328)
<b>Total fines and forfeitures</b>	236,500	236,500	480,247	243,747
Licenses and permits:				
Bicycle licenses	400	400	222	(178)
Building plan review fee	-	-	22,930	22,930
Building reinspection fee	15,000	15,000	300	(14,700)
Building structure permits	150,000	150,000	257,826	107,826
Dog impounding fee	4,000	4,000	3,266	(734)
Dog licenses	20,000	20,000	17,747	(2,253)
Electrical inspection fees	4,000	4,000	4,575	575
Electrical permits	92,000	92,000	117,284	25,284
Elevator inspection fees	1,450	1,450	-	(1,450)
Hauling and permit fee	25,000	25,000	142,850	117,850

## CITY OF PORTSMOUTH, VIRGINIA

## Schedule I-1, Continued

**Budgetary Comparison Schedule**  
**Schedule of Revenues and Other Financing Sources**  
**General Fund**  
**Year ended June 30, 2004**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Licenses and permits, continued:				
License transfer fee	3,000	3,000	3,677	677
Mechanical inspection fees	800	800	3,550	2,750
Mechanical permits	70,000	70,000	93,093	23,093
Miscellaneous permits	15,000	15,000	27,845	12,845
Penalties on licenses	40,000	40,000	29,693	(10,307)
Plumbing inspection fees	900	900	940	40
Plumbing permits	53,000	53,000	72,053	19,053
Restricted parking permits	-	-	1,677	1,677
Right of way permits	-	-	89,183	89,183
Sign permit fee	2,500	2,500	2,045	(455)
Site plan review fees	-	-	15,125	15,125
State surcharge on permits	5,000	5,000	2,924	(2,076)
Taxi operators permits	2,000	2,000	3,580	1,580
Yard sale permits	5,000	5,000	5,085	85
Zoning and plat fees	20,000	20,000	34,690	14,690
<b>Total licenses and permits</b>	<b>529,050</b>	<b>529,050</b>	<b>952,160</b>	<b>423,110</b>
Use of property:				
Rental of antenna sites	18,000	18,000	81,990	63,990
Payments from Industrial Development Authority	325,000	325,000	439,663	114,663
Rental of general properties	1,996,510	1,996,510	2,128,003	131,493
<b>Total use of property</b>	<b>2,339,510</b>	<b>2,339,510</b>	<b>2,649,656</b>	<b>310,146</b>
Miscellaneous:				
Community share - incentive fund	8,000	8,000	1,624	(6,376)
Other revenue	53,000	53,000	-	(53,000)
Payments in lieu of taxes:				
Housing Authority	47,702	47,702	36,865	(10,837)
Regional Jail	308,000	308,000	321,618	13,618
Virginia Port Authority	165,000	165,000	216,933	51,933
Water and sewer system	840,000	840,000	870,000	30,000
Sale of property	7,000	7,000	38,482	31,482
<b>Total miscellaneous revenue</b>	<b>1,428,702</b>	<b>1,428,702</b>	<b>1,485,522</b>	<b>56,820</b>
<b>Total revenues</b>	<b>158,251,005</b>	<b>159,548,417</b>	<b>160,100,573</b>	<b>552,156</b>
Other financing sources:				
Transfers from other funds:				
Golf fund	200,000	200,000	-	(200,000)
Public utility fund	3,513,997	3,513,997	3,513,997	-
Virginia public assistance fund	44,000	44,000	-	(44,000)
<b>Total transfers from other funds</b>	<b>3,757,997</b>	<b>3,757,997</b>	<b>3,513,997</b>	<b>(244,000)</b>
Fund balance	-	1,345,058	-	(1,345,058)
<b>Total other financing sources</b>	<b>3,757,997</b>	<b>5,103,055</b>	<b>3,513,997</b>	<b>(1,589,058)</b>
<b>Total revenues and other financing sources</b>	<b>\$ 162,009,002</b>	<b>164,651,472</b>	<b>163,614,570</b>	<b>(1,036,902)</b>

Unaudited - see accompanying independent auditors' report.