

Budgetary Comparison Schedule
Schedule of Revenues and Other Financing Sources
General Fund
Year ended June 30, 2006

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Taxes:				
General property taxes:				
Real property - current	\$ 61,529,379	61,529,379	57,560,885	(3,968,494)
Real property - delinquent	2,626,284	2,626,284	4,100,132	1,473,848
Real property - Public Service Corp.	2,498,876	2,498,876	2,047,633	(451,243)
Personal property - current	9,660,750	9,660,750	14,420,925	4,760,175
Personal property - delinquent	2,722,342	2,722,342	4,068,852	1,346,510
Personal property - Public Service Corp.	1,217,085	1,217,085	964,703	(252,382)
Machine and tool taxes	2,644,597	2,644,597	2,278,337	(366,260)
Penalties and other charges	1,327,270	1,327,270	1,442,651	115,381
Interest	468,448	468,448	417,985	(50,463)
Total general property taxes	84,695,031	84,695,031	87,302,103	2,607,072
Other local taxes:				
Admission and amusement taxes	300,000	300,000	492,741	192,741
Bank franchise taxes	330,000	330,000	397,288	67,288
Business and occupational license taxes	5,458,352	5,458,352	6,068,628	610,276
Cigarette taxes	3,738,600	3,738,600	2,685,113	(1,053,487)
Franchise tax - cable television	785,663	785,663	801,630	15,967
Lodging taxes	1,400,000	1,400,000	1,120,801	(279,199)
Motor vehicle license fee	1,948,179	1,948,179	1,728,680	(219,499)
Recordation taxes	950,000	950,000	1,621,785	671,785
Restaurant food taxes	5,526,811	5,526,811	5,881,781	354,970
Sales and use tax - local	6,429,602	6,429,602	6,110,717	(318,885)
Short-term rental taxes	53,493	53,493	92,894	39,401
Total other local taxes	26,920,700	26,920,700	27,002,058	81,358
Utility taxes:				
Electricity taxes	4,174,436	4,174,436	4,162,327	(12,109)
Telephone taxes	2,942,539	2,942,539	3,405,581	463,042
Cellular telephone taxes	1,426,611	1,426,611	1,544,593	117,982
E-911 taxes	1,736,155	1,736,155	1,603,771	(132,384)
Gas taxes	1,510,587	1,510,587	1,443,917	(66,670)
Water taxes	1,873,920	1,873,920	1,919,951	46,031
Cable TV taxes	1,263,168	1,263,168	952,544	(310,624)
Total utility taxes	14,927,416	14,927,416	15,032,684	105,268
Total taxes	126,543,147	126,543,147	129,336,845	2,793,698
Intergovernmental revenue -				
Commonwealth of Virginia:				
Noncategorical aid:				
A.B.C. profits	130,000	130,000	58,955	(71,045)
Mobile home sales taxes	500	500	1,498	998
Personal property tax relief act	10,207,034	10,207,034	10,869,314	662,280
Recordation tax distribution	263,409	263,409	257,646	(5,763)
Rolling stock taxes	25,339	25,339	24,613	(726)

(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, 2006

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commonwealth of Virginia, continued:				
Noncategorical aid, continued:				
Vehicle rental tax	\$ 102,706	102,706	130,707	28,001
Wine tax	93,172	93,172	61,796	(31,376)
Categorical aid - shared costs:				
Circuit Court Clerk	787,333	881,192	907,208	26,016
City Registrar	54,207	62,349	63,414	1,065
City Sheriff	5,352,544	5,446,795	5,480,610	33,815
City Treasurer	290,249	469,516	295,733	(173,783)
Commissioner of Revenue	271,647	454,905	275,065	(179,840)
Commonwealth Attorney	1,102,367	1,102,367	1,035,432	(66,935)
Medical Examiner	2,253	2,253	2,460	207
Other categorical aid:				
Correctional facilities block grant	1,082,864	1,082,864	1,386,099	303,235
Law enforcement grant	6,003,610	6,003,610	7,047,304	1,043,694
Library funds - books	187,124	193,306	193,306	-
Street and highway maintenance	9,191,569	9,191,569	8,320,124	(871,445)
State PILOT	12,247	-	2,196	2,196
Cooperative extension program	-	12,247	-	(12,247)
Wireless E-911	50,000	50,000	261,851	211,851
Total Commonwealth of Virginia	35,210,174	35,775,133	36,675,331	900,198
Total intergovernmental revenue	35,210,174	35,775,133	36,675,331	900,198
Charges for services:				
Ambulance fees	1,247,705	1,247,705	1,837,170	589,465
Animal crematory fees	7,660	7,660	2,970	(4,690)
Circuit Court Clerk fees	203,987	203,987	274,562	70,575
City Sheriff fees	18,452	18,452	17,696	(756)
Courthouse maintenance fees	61,996	61,996	59,394	(2,602)
Library fines and fees	39,313	39,313	48,298	8,985
Local Criminal Justice Training Academy fees	9,500	9,500	19,910	10,410
Merchandise sales - Smokey Pokey	800	800	100	(700)
Miscellaneous charges	341,850	341,850	2,385,072	2,043,222
Museum admission charges	607,578	607,578	525,613	(81,965)
Police record fees	31,978	31,978	44,141	12,163
Prisoner upkeep fees	61,000	61,000	6,957	(54,043)
Recreation activity fees	168,343	168,343	164,167	(4,176)
Recreation fees - Smokey Pokey	17,693	17,693	-	(17,693)
Rental inspection fees	101,697	101,697	83,175	(18,522)
Street closure applications	1,000	1,000	300	(700)
Swimming fees	-	-	1,079	1,079
Total charges for services	2,920,552	2,920,552	5,470,604	2,550,052

(continued)

Budgetary Comparison Schedule
Schedule of Revenues and Other Financing Sources
General Fund
Year ended June 30, 2006

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Investment income:				
Investment income	\$ 25,000	25,000	355,327	330,327
Hotel bond fund interest	-	-	39,075	39,075
Total investment income	25,000	25,000	394,402	369,402
Recovered costs:				
City garage fund	1,050,345	1,050,345	1,050,345	-
Information technology fund	212,000	212,000	212,000	-
Court appointed attorneys	2,182	2,182	1,859	(323)
Golf fund	106,000	106,000	106,000	-
Health department	15,000	15,000	15,000	-
Law library fund	13,419	13,419	10,419	(3,000)
Lockup fees - federal prisoners	394,435	394,435	116,900	(277,535)
Behavioral health services fund	426,180	426,180	426,180	-
Miscellaneous recoveries	1,000	1,000	68,944	67,944
Parking authority	448,992	448,992	448,992	-
Port facilities and economic development	982	982	982	-
Portsmouth Redevelopment and Housing Authority - police program	116,075	116,075	-	(116,075)
Public utility fund	481,323	481,323	382,498	(98,825)
Risk management and insurance fund	15,000	15,000	15,000	-
School Board salaries	50,000	50,000	50,000	-
Social security payments - jail	-	-	17,630	17,630
Stormwater management fund	83,804	83,804	83,804	-
Social services fund	298,000	298,000	246,919	(51,081)
Waste management fund	122,350	122,350	122,350	-
Sheriff's department	17,584	32,906	96,190	63,284
Legal settlement proceeds	-	2,747,500	2,700,215	(47,285)
Work release	50,000	50,000	48,000	(2,000)
Total recovered costs	3,904,671	6,667,493	6,220,227	(447,266)
Fines and forfeitures:				
Circuit Court fines	7,250	7,250	8,778	1,528
Conviction fees	72,639	72,639	79,520	6,881
DMV fines	71,932	71,932	51,737	(20,195)
General District Court fines	354,522	354,522	191,272	(163,250)
Juvenile Court fines	3,464	3,464	3,904	440
Total fines and forfeitures	509,807	509,807	335,211	(174,596)
Licenses and permits:				
Bicycle licenses	200	200	242	42
Building plan review fees	26,007	26,007	28,248	2,241
Building reinspection fees	400	400	1,430	1,030
Building structure permits	273,528	273,528	311,490	37,962
Dog impounding fees	3,073	3,073	4,731	1,658
Dog licenses	17,394	17,394	18,330	936
Electrical inspection fees	4,854	4,854	10,130	5,276
Electrical permits	74,522	74,522	136,114	61,592
Elevator inspection fees	200	200	7,812	7,612
Hauling and permit fees	17,357	17,357	130,600	113,243

CITY OF PORTSMOUTH, VIRGINIA

Schedule I-1, Continued

Budgetary Comparison Schedule
Schedule of Revenues and Other Financing Sources
General Fund
Year ended June 30, 2006

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Licenses and permits, continued:				
License transfer fees	\$ 3,424	3,424	4,058	634
Mechanical inspection fees	2,900	2,900	7,491	4,591
Mechanical permits	95,000	95,000	98,663	3,663
Miscellaneous permits	27,477	27,477	50,006	22,529
Penalties on licenses	29,102	29,102	69,360	40,258
Plumbing inspection fees	1,158	1,158	1,155	(3)
Plumbing permits	56,175	56,175	65,711	9,536
Restricted parking permits	-	-	2,555	2,555
Right of way permits	55,000	55,000	155,880	100,880
Sign permit fees	2,025	2,025	2,346	321
Site plan review fees	-	-	12,800	12,800
State surcharge on permits	3,042	3,042	-	(3,042)
Taxi operators permits	3,798	3,798	1,760	(2,038)
Yard sale permits	5,114	5,114	4,805	(309)
Zoning and plat fees	45,290	45,290	37,260	(8,030)
Total licenses and permits	747,040	747,040	1,162,977	415,937
Use of property:				
Rental of antenna sites	82,810	82,810	49,371	(33,439)
Sale of property	900,000	900,000	915,942	15,942
Payments from Economic Development Authority	125,000	125,000	168,047	43,047
Rental of general properties	2,174,194	2,174,194	2,038,922	(135,272)
Total use of property	3,282,004	3,282,004	3,172,282	(109,722)
Miscellaneous:				
Community share - incentive fund	10,000	10,000	-	(10,000)
Other revenue	-	-	215,374	215,374
Payments in lieu of taxes:				
Housing Authority	25,000	25,000	63,174	38,174
Regional Jail	341,204	341,204	404,778	63,574
Virginia Port Authority	248,366	248,366	221,488	(26,878)
Public utility fund	931,944	931,944	931,944	-
Payment from Portsmouth Public Schools	267,204	267,204	366,248	99,044
Total miscellaneous revenue	1,823,718	1,823,718	2,203,006	379,288
Total revenues	174,966,113	178,293,894	184,970,885	6,676,991
Other financing sources:				
Refunding bonds issued	-	659,175	40,624,787	39,965,612
Premium on refunding bonds	-	-	1,440,585	1,440,585
Transfers from other funds:				
Donations fund	-	-	10,000	10,000
Public utility fund	8,202,776	8,202,776	8,202,776	-
Total other financing sources	8,202,776	8,861,951	50,278,148	41,416,197
Total revenues and other financing sources	\$ 183,168,889	187,155,845	235,249,033	48,093,188

Unaudited - see accompanying independent auditors' report.