

CITY OF PORTSMOUTH, VIRGINIA

Schedule I-1

Budgetary Comparison Schedule
Schedule of Revenues and Other Financing Sources
General Fund
Year ended June 30, 2008

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Taxes:				
General property taxes:				
Real property - current	\$ 79,031,208	79,031,208	76,279,421	(2,751,787)
Real property - delinquent	4,493,510	4,493,510	5,255,064	761,554
Real property - Public Service Corporation	1,796,057	1,796,057	2,026,431	230,374
Personal property - current	15,675,924	15,675,924	16,308,477	632,553
Personal property - delinquent	4,429,581	4,429,581	3,044,321	(1,385,260)
Personal property - Public Service Corporation	683,379	683,379	837,003	153,624
Machine and tool taxes	3,208,253	3,208,253	234,109	(2,974,144)
Penalties and other charges	1,920,202	1,920,202	1,513,316	(406,886)
Interest	675,336	675,336	536,410	(138,926)
Total general property taxes	111,913,450	111,913,450	106,034,552	(5,878,898)
Other local taxes:				
Admission and amusement taxes	312,748	312,748	254,802	(57,946)
Bank franchise taxes	348,493	348,493	321,225	(27,268)
Business and occupational license taxes	8,720,647	8,720,647	5,896,835	(2,823,812)
Cigarette taxes	2,504,074	2,504,074	2,644,994	140,920
Franchise tax - cable television	893,450	893,450	-	(893,450)
Licensing fees - current	1,622,559	1,622,559	1,631,435	8,876
Licensing fees - delinquent	639,337	639,337	467,567	(171,770)
Lodging taxes	1,294,525	1,294,525	1,150,565	(143,960)
Motor vehicle license fee	-	-	4,984	4,984
Recordation taxes	1,714,382	1,714,382	1,332,660	(381,722)
Restaurant food taxes	6,167,494	6,167,494	6,365,091	197,597
Sales and use tax - local	7,321,864	7,321,864	7,804,287	482,423
Short-term rental taxes	52,573	52,573	36,653	(15,920)
Telecommunications	7,942,186	7,942,186	9,951,213	2,009,027
Total other local taxes	39,534,332	39,534,332	37,862,311	(1,672,021)
Utility taxes:				
Electricity taxes	3,982,806	3,982,806	4,187,949	205,143
Telephone taxes	-	-	18,171	18,171
Gas taxes	1,483,219	1,483,219	1,405,177	(78,042)
Water taxes	1,970,599	1,970,599	2,086,914	116,315
Total utility taxes	7,436,624	7,436,624	7,698,211	261,587
Total taxes	158,884,406	158,884,406	151,595,074	(7,289,332)
Intergovernmental revenue:				
Commonwealth of Virginia:				
Noncategorical aid:				
A.B.C. profits	58,955	58,955	58,955	-
Mobile home sales taxes	700	700	6,817	6,117
Personal property tax relief act	9,862,962	9,862,962	9,862,962	-
Recordation tax distribution	246,406	246,406	338,545	92,139
Rolling stock taxes	22,814	22,814	24,863	2,049
Vehicle rental tax	134,930	134,930	124,980	(9,950)
Wine tax	61,796	61,796	61,796	-

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CITY OF PORTSMOUTH, VIRGINIA

Schedule I-1, Continued

Budgetary Comparison Schedule
Schedule of Revenues and Other Financing Sources
General Fund
Year ended June 30, 2008

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commonwealth of Virginia, continued:				
Categorical aid - shared costs:				
Circuit Court Clerk	\$ 867,350	1,097,101	1,115,706	18,605
City Registrar	57,424	57,424	66,238	8,814
City Sheriff	6,146,410	6,146,410	6,037,733	(108,677)
City Treasurer	333,887	352,979	352,173	(806)
Commissioner of Revenue	298,055	298,055	279,543	(18,512)
Commonwealth Attorney	1,300,274	1,747,574	1,635,356	(112,218)
DMV select	-	-	37,961	37,961
Escheated property	-	-	8,600	8,600
Medical Examiner	2,213	2,213	15	(2,198)
Other categorical aid:				
Correctional facilities block grant	1,609,286	1,609,286	1,217,705	(391,581)
Law enforcement grant	7,347,302	7,347,302	6,879,921	(467,381)
Library funds - books	210,697	212,760	191,956	(20,804)
Street and highway maintenance	8,973,072	8,973,072	9,175,744	202,672
Wireless E-911	100,000	100,000	-	(100,000)
Total Commonwealth of Virginia	37,634,533	38,332,739	37,477,569	(855,170)
Total intergovernmental revenue	37,634,533	38,332,739	37,477,569	(855,170)
Charges for services:				
Ambulance fees - current	1,300,652	1,300,652	2,422,208	1,121,556
Animal crematory fees	3,766	3,766	2,040	(1,726)
Circuit Court Clerk fees	260,571	260,571	109,935	(150,636)
City Sheriff fees	71,114	71,114	17,696	(53,418)
Concession fees	18,600	18,600	13,520	(5,080)
Convention Visitor Bureau fees	2,896	2,896	-	(2,896)
Courthouse maintenance fees	60,986	60,986	54,368	(6,618)
Library fines and fees	28,000	28,000	43,501	15,501
Museum admission charges	525,300	525,300	493,975	(31,325)
Police record fees	51,240	51,240	32,039	(19,201)
Recreation activity fees	199,487	199,487	136,689	(62,798)
Rental inspection fees	87,386	87,386	84,300	(3,086)
Street closure applications	500	500	-	(500)
Swimming fees	1,100	1,100	1,698	598
Miscellaneous recoveries	894,023	894,023	129,564	(764,459)
Total charges for services	3,505,621	3,505,621	3,541,533	35,912

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CITY OF PORTSMOUTH, VIRGINIA

Schedule I-1, Continued

Budgetary Comparison Schedule
Schedule of Revenues and Other Financing Sources
General Fund
Year ended June 30, 2008

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Investment income-				
Investment income	\$ 1,076,250	1,076,250	134,408	(941,842)
Total investment income	1,076,250	1,076,250	134,408	(941,842)
Recovered costs:				
City garage fund	368,516	368,516	368,516	-
Information technology fund	234,712	234,712	234,712	-
Court appointed attorneys	1,967	1,967	1,205	(762)
Golf fund	138,224	138,224	138,224	-
Health department	50,000	50,000	29,707	(20,293)
Health insurance fund	16,301	16,301	16,301	-
Law library fund	4,514	4,514	4,514	-
Lockup fees - federal prisoners	444,726	444,726	486,457	41,731
Behavioral health services fund	424,125	424,125	442,139	18,014
Miscellaneous recoveries	1,289	1,289	333,444	332,155
Parking authority	181,515	181,515	181,518	3
Citywide telephone charges	17,786	17,786	18,510	724
Postage	451,000	451,000	402,924	(48,076)
Public utility fund	854,350	854,350	854,350	-
Risk management fund	109,631	109,631	109,631	-
School Board salaries	50,000	50,000	50,000	-
Social security payments - jail	-	-	14,600	14,600
Stormwater management fund	105,948	105,948	105,948	-
Social services fund	810,723	810,723	437,564	(373,159)
VDOT salaries	60,000	60,000	113,369	53,369
Waste management fund	245,196	245,196	245,196	-
Sheriff's department	11,000	11,000	87,388	76,388
Total recovered costs	4,581,523	4,581,523	4,676,217	94,694
Fines and forfeitures:				
Circuit Court fines	7,692	7,692	11,663	3,971
Conviction fees	70,700	70,700	109,284	38,584
General District Court fines	192,114	192,114	49,935	(142,179)
Overweight vehicle fines	73,378	73,378	797	(72,581)
Reimb DEA overtime	10,927	10,927	-	(10,927)
Reimb FBI overtime	21,855	21,855	-	(21,855)
Reimb HazMat Fire overtime	2,884	2,884	-	(2,884)
Juvenile Court fines	2,765	2,765	328	(2,437)
Total fines and forfeitures	382,315	382,315	172,007	(210,308)
Licenses and permits:				
Bicycle licenses	225	225	322	97
Building plan review fees	28,672	28,672	29,312	640
Building reinspection fees	600	600	4,535	3,935
Building structure permits	254,722	254,722	264,965	10,243
Dog impounding fees	1,250	1,250	3,156	1,906
Dog licenses	18,562	18,562	27,170	8,608
Electrical inspection fees	10,747	10,747	17,180	6,433
Electrical permits	123,574	123,574	121,578	(1,996)
Elevator inspection fees	1,575	1,575	3,885	2,310
Hauling and permit fees	100,000	100,000	101,550	1,550

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CITY OF PORTSMOUTH, VIRGINIA

Schedule I-1, Continued

Budgetary Comparison Schedule
Schedule of Revenues and Other Financing Sources
General Fund
Year ended June 30, 2008

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Licenses and permits, continued:				
License transfer fees	\$ 3,452	3,452	2,998	(454)
Mechanical inspection fees	4,449	4,449	4,995	546
Mechanical permits	105,545	105,545	131,178	25,633
Miscellaneous permits	36,599	36,599	44,680	8,081
Penalties on licenses	51,374	51,374	46,913	(4,461)
Plumbing inspection fees	925	925	1,190	265
Plumbing permits	51,600	51,600	62,480	10,880
Restricted parking permits	2,900	2,900	4,227	1,327
Right of way permits	97,000	97,000	219,088	122,088
Sign permit fees	2,136	2,136	4,679	2,543
Site plan review fees	7,500	7,500	11,535	4,035
State surcharge on permits	2,100	2,100	(1,404)	(3,504)
Taxi operators permits	2,200	2,200	1,245	(955)
Yard sale permits	5,144	5,144	4,010	(1,134)
Zoning and plat fees	37,176	37,176	41,720	4,544
Total licenses and permits	950,027	950,027	1,153,187	203,160
Use of property:				
Rental of antenna sites	45,067	45,067	71,231	26,164
Rental of lockers	32,139	32,139	32,496	357
Payments from Economic Development Authority	125,000	125,000	125,000	-
Rental of general properties	2,217,896	2,217,896	1,920,254	(297,642)
Total use of property	2,420,102	2,420,102	2,148,981	(271,121)
Miscellaneous:				
Community share - incentive fund	10,000	10,000	2,431	(7,569)
Admin fee - state income tax	1,750	1,750	1,870	120
Admin fee - RE	1,597,937	1,597,937	561,928	(1,036,009)
Admin fee - PP	1,646,319	1,696,607	1,491,986	(204,621)
Admin fee - Parking	56,216	56,216	66,924	10,708
Admin fee - EMS	12,500	12,500	2,695	(9,805)
Admin fee - Gen	-	-	390	390
Sale of abandoned property	-	-	8,715	8,715
Other revenue	-	191,050	111,474	(79,576)
Unclaimed property tax refunds	75,000	75,000	242,770	167,770
Payments in lieu of taxes:				
Housing Authority	65,726	65,726	156,398	90,672
Regional Jail	485,329	485,329	471,169	(14,160)
Virginia Port Authority	550,000	550,000	248,884	(301,116)
Public utility fund	979,192	979,192	979,192	-
Payment from Portsmouth Public Schools	267,204	267,204	302,555	35,351
Total miscellaneous revenue	5,747,173	5,988,511	4,649,381	(1,339,130)
Total revenues	215,181,950	216,121,494	205,548,357	(10,573,137)

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CITY OF PORTSMOUTH, VIRGINIA

Schedule I-1, Continued

Budgetary Comparison Schedule
Schedule of Revenues and Other Financing Sources
General Fund
Year ended June 30, 2008

Other financing sources:				
Proceeds - COI 2008	\$ 600,000	600,000	-	(600,000)
Transfers from other funds:				
Donations fund	-	38,119	38,119	-
Information Technology	80,040	80,040	-	(80,040)
Willett Hall	299,075	299,075	299,075	-
Risk Management	-	-	1,500,000	1,500,000
BHS	1,126,105	1,126,105	1,126,105	-
Parking Authority	335,835	335,835	-	(335,835)
Port fund	575,000	575,000	575,000	-
Law library fund	51,975	51,975	51,975	-
Public utility fund	7,500,000	7,500,000	7,500,000	-
Total other financing sources	10,568,030	10,606,149	11,090,274	484,125
Total revenues and other financing sources	\$ 225,749,980	226,727,643	216,638,631	(10,089,012)

Unaudited - see accompanying independent auditors' report.