

City of Portsmouth
Fiscal Year 2014 Adopted Budget Revenue Summary

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
<u>100 General Fund</u>			
<u>Taxes</u>			
Real Property	91,378,811	90,077,053	88,373,826
Personal Property	23,261,445	23,591,878	23,774,403
Other General Proper	2,938,517	3,152,761	2,874,798
Other Local Taxes	26,576,871	25,908,941	26,956,377
Utility Tax Revenue	15,906,561	17,274,362	15,787,257
	160,062,205	160,004,995	157,766,661
<u>Intergovernmental Revenue</u>			
State Non-Categorical Aid	10,259,882	10,434,392	10,558,590
State Shared Expenses	8,761,483	8,951,230	9,317,876
State Categorical Aid	17,087,348	16,758,928	18,754,033
	36,108,714	36,144,550	38,630,499
<u>Charges For Services</u>			
Charges for Services	3,828,869	3,220,010	4,138,558
Miscellaneous Revenue	11,293,779	1,618,164	1,425,455
	15,122,649	4,838,174	5,564,013
<u>Revenue from Use of Money</u>			
Investment Income	9,922	10,230	16,631
<u>Fines and Forfeitures</u>			
Fines and Forfeiture	853,101	758,565	1,089,732
<u>Miscellaneous Revenue</u>			
	-	-	1,500
Miscellaneous Revenue	8,269	56,265	74,851
	8,269	56,265	76,351
<u>Other Financing Sources</u>			
Other Financing Sources	83,229	250,000	541,726
<u>Recovered Costs</u>			
Total Recovered Cost	3,708,284	4,084,459	3,662,828
<u>Licenses And Permits</u>			
Licenses and Permits	883,022	1,113,051	851,152
<u>Use Of Property</u>			
Use of Property	1,726,267	1,904,767	1,771,036
<u>Payment In Lieu Of Taxes</u>			
Payment in Lieu of Taxes	1,931,982	1,971,321	2,019,122
<u>Operating Transfers In</u>			
Transfers In	9,327,745	9,669,682	13,708,689
<u>Bond Proceeds</u>			
	33,412,885	-	-
<u>Fund Balance</u>			
Fund Balance	-	2,419,041	6,987,371
Total General Fund	263,238,272	223,225,100	232,685,811

City of Portsmouth
Fiscal Year 2014 Adopted Budget Revenue Summary

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
<u>300 Capital Improvements Fund</u>			
<u>Taxes</u>			
Bond Proceeds	-	141,500	-
<u>Intergovernmental Revenue</u>			
State Categorical Aid	-	-	-
<u>Charges For Services</u>			
Charges for Services	-	50,000	50,000
<u>Miscellaneous Revenue</u>			
Miscellaneous Revenue	-	2,336,000	-
<u>Other Financing Sources</u>			
Other Financing Sources	-	2,053,877	-
<u>Operating Transfers In</u>			
Transfers In	-	5,584,659	10,866,534
<u>Bond Proceeds</u>			
Bond Proceeds	-	8,142,301	14,039,289
<u>Fund Balance</u>			
Fund Balance	-	-	560,000
Total Capital Improvements Fund	-	18,308,337	25,515,823

400 Behavioral Healthcare Svc Fund

<u>Intergovernmental Revenue</u>			
	-	-	75,000
N/A	78,658	37,500	78,500
State Non-Categorical Aid	134,504	134,504	134,504
State Categorical Aid	8,220,053	8,333,972	9,090,538
Federal Revenue	1,402,445	1,601,428	1,450,614
	9,835,660	10,107,404	10,829,156
<u>Charges For Services</u>			
Charges for Services	28,368	3,000	45,000
Miscellaneous Revenue	3,917	250,000	250,000
	32,285	253,000	295,000
<u>Revenue from Use of Money</u>			
Investment Income	439	-	-
<u>Operating Transfers In</u>			
Transfers In	365,988	595,734	692,413
Total Behavioral Healthcare Svc Fund	10,234,372	10,956,138	11,816,569

405 Public Law Library Fund

<u>Charges For Services</u>			
Charges for Services	31,734	31,026	31,026
Total Public Law Library Fund	31,734	31,026	31,026

City of Portsmouth
Fiscal Year 2014 Adopted Budget Revenue Summary

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
<u>410 Social Services Fund</u>			
<u>Intergovernmental Revenue</u>			
State Categorical Aid	15,495,485	19,706,648	18,696,717
Federal Revenue	9,831	25,000	25,000
	<u>15,505,316</u>	<u>19,731,648</u>	<u>18,721,717</u>
<u>Charges For Services</u>			
Miscellaneous Revenue	14,803	196,981	196,981
<u>Miscellaneous Revenue</u>			
Miscellaneous Revenue	72,737	250,000	250,000
<u>Recovered Costs</u>			
Total Recovered Cost	71,421	85,000	85,000
<u>Operating Transfers In</u>			
Transfers In	5,042,639	4,772,167	4,772,167
Total Social Services Fund	<u>20,706,916</u>	<u>25,035,796</u>	<u>24,025,865</u>

415 Community Services Fund

<u>Intergovernmental Revenue</u>			
State Categorical Aid	2,472,835	4,902,374	3,772,950
<u>Operating Transfers In</u>			
Transfers In	911,667	2,764,093	1,529,079
Total Community Services Fund	<u>3,384,502</u>	<u>7,666,467</u>	<u>5,302,029</u>

420 Stormwater Management Fund

<u>Charges For Services</u>			
Charges for Services	6,623,560	7,511,148	7,511,148
Miscellaneous Revenue	18,561	-	-
	<u>6,642,121</u>	<u>7,511,148</u>	<u>7,511,148</u>
<u>Revenue from Use of Money</u>			
Investment Income	827	-	-
<u>Fund Balance</u>			
Fund Balance	-	-	1,000,000
Total Stormwater Management Fund	<u>6,642,948</u>	<u>7,511,148</u>	<u>8,511,148</u>

435 Willett Hall Fund

<u>Charges For Services</u>			
Charges for Services	15,765	30,000	20,000
Miscellaneous Revenue	-	1,866	1,866
	<u>15,765</u>	<u>31,866</u>	<u>21,866</u>
<u>Revenue from Use of Money</u>			
Investment Income	72	-	-
<u>Recovered Costs</u>			
Total Recovered Cost	107,747	250,000	125,000
<u>Use Of Property</u>			
Use of Property	63,596	105,000	70,000
<u>Operating Transfers In</u>			
Transfers In	2,683	-	92,812
Total Willett Hall Fund	<u>189,863</u>	<u>386,866</u>	<u>309,678</u>

City of Portsmouth
Fiscal Year 2014 Adopted Budget Revenue Summary

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
<u>440 Recreation Fund</u>			
<u>Charges For Services</u>			
Charges for Services	625,384	600,000	640,437
<u>Revenue from Use of Money</u>			
Investment Income	41	-	-
Total Recreation Fund	625,425	600,000	640,437
<u>500 Cemetery Fund</u>			
<u>Charges For Services</u>			
Charges for Services	-	50,000	50,000
<u>Revenue from Use of Money</u>			
Investment Income	-	50,000	50,000
Total Cemetery Fund	-	100,000	100,000
<u>630 New Port Community Development Authority</u>			
<u>Charges For Services</u>			
Charges for Services	1,022,550	1,022,642	1,019,903
Total New Port Community Development Authority	1,022,550	1,022,642	1,019,903
<u>700 Public Utility Fund</u>			
<u>Charges For Services</u>			
Charges for Services	39,284,993	42,487,761	41,667,794
Miscellaneous Revenue	298,500	291,000	326,000
	39,583,494	42,778,761	41,993,794
<u>Revenue from Use of Money</u>			
Investment Income	6,320	-	-
<u>Other Financing Sources</u>			
Investment Income	37,008	-	-
Other Financing Sources	9,484	-	477,050
	46,492	-	477,050
<u>Recovered Costs</u>			
Total Recovered Cost	86,413	168,700	161,000
<u>Licenses And Permits</u>			
Licenses and Permits	8,994	7,000	7,000
<u>Use Of Property</u>			
Use of Property	52,058	58,192	58,192
<u>Bond Proceeds</u>			
	341	-	-
<u>Fund Balance</u>			
Fund Balance	-	2,013,075	1,000,000
Total Public Utility Fund	39,784,111	45,025,728	43,697,036

City of Portsmouth
Fiscal Year 2014 Adopted Budget Revenue Summary

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
<u>710 Public Utility CIP</u>			
<u>Taxes</u>			
Bond Proceeds	-	2,000,000	900,000
<u>Operating Transfers In</u>			
Transfers In	-	5,000,000	2,883,816
<u>Bond Proceeds</u>			
Bond Proceeds	-	13,200,000	30,473,284
Total Public Utility CIP	-	20,200,000	34,257,100

720 Golf Fund

<u>Charges For Services</u>			
Charges for Services	1,099,335	1,042,250	958,206
<u>Recovered Costs</u>			
Total Recovered Cost	2,405	-	-
<u>Use Of Property</u>			
Use of Property	406,703	411,842	394,050
<u>Operating Transfers In</u>			
Transfers In	611,460	1,116,739	1,271,332
Total Golf Fund	2,119,903	2,570,831	2,623,588

740 Waste Management Fund

<u>Intergovernmental Revenue</u>			
State Categorical Aid	680,000	280,000	-
<u>Charges For Services</u>			
Charges for Services	12,799,822	11,890,742	12,000,000
Miscellaneous Revenue	-41,730	16,050	4,800
	12,758,092	11,906,792	12,004,800
<u>Revenue from Use of Money</u>			
Investment Income	1,321	-	-
<u>Operating Transfers In</u>			
Transfers In	-	400,000	280,000
Total Waste Management Fund	13,439,413	12,586,792	12,284,800

750 Portsmouth Parking Authority

<u>Charges For Services</u>			
Charges for Services	386,592	407,525	368,076
Miscellaneous Revenue	3,968	800	800
	390,560	408,325	368,876
<u>Revenue from Use of Money</u>			
Investment Income	-	1,650	1,650
<u>Fines and Forfeitures</u>			
Fines and Forfeiture	261,279	259,896	232,133
<u>Use Of Property</u>			
Use of Property	725,279	755,170	818,970
<u>Operating Transfers In</u>			
Transfers In	124,238	261,475	64,397
Total Portsmouth Parking Authority	1,501,356	1,686,516	1,486,026

City of Portsmouth
Fiscal Year 2014 Adopted Budget Revenue Summary

<u>Funding Sources</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Adopted</u>	<u>FY 2014 Adopted</u>
<u>760 Portsmouth Pkg Authority CIP</u>			
<u>Operating Transfers In</u>			
Transfers In	-	-	225,000
Total Portsmouth Pkg Authority CIP	-	-	225,000

800 City Garage Fund

<u>Charges For Services</u>			
Charges for Services	8,495,689	8,274,499	8,274,499
Miscellaneous Revenue	68,973	-	-
	8,564,663	8,274,499	8,274,499
<u>Revenue from Use of Money</u>			
Investment Income	489	-	-
<u>Miscellaneous Revenue</u>	457	-	-
<u>Operating Transfers In</u>			
Transfers In	-	-	44,000
<u>Fund Balance</u>			
Fund Balance	-	485,806	1,614,249
Total City Garage Fund	8,565,609	8,760,305	9,932,748

810 Information Technology Fund

<u>Charges For Services</u>			
Charges for Services	4,965,034	5,082,219	5,025,310
Miscellaneous Revenue	24,330	34,375	30,000
	4,989,364	5,116,594	5,055,310
<u>Revenue from Use of Money</u>			
Investment Income	254	10,000	5,000
Total Information Technology Fund	4,989,618	5,126,594	5,060,310

820 Risk Management Fund

<u>Charges For Services</u>			
Charges for Services	5,658,241	5,685,363	5,768,536
<u>Revenue from Use of Money</u>			
Investment Income	2,448	-	-
<u>Recovered Costs</u>			
Total Recovered Cost	357,801	50,000	50,000
Total Risk Management Fund	6,018,490	5,735,363	5,818,536

City of Portsmouth
Fiscal Year 2014 Adopted Budget Revenue Summary

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
<u>830 Health Insurance Fund</u>			
<u>Charges For Services</u>			
Charges for Services	16,013,280	19,865,296	22,031,363
Miscellaneous Revenue	148	-	-
	<u>16,013,428</u>	<u>19,865,296</u>	<u>22,031,363</u>
<u>Revenue from Use of Money</u>			
Investment Income	641	-	-
<u>Miscellaneous Revenue</u>			
	399,605	-	-
Total Health Insurance Fund	<u>16,413,674</u>	<u>19,865,296</u>	<u>22,031,363</u>
<u>900 Portsmouth City Public Schools</u>			
<u>School General Fund</u>			
Schools	-	156,336,714	134,312,293
<u>School Grant Fund</u>			
Schools	-	700,000	17,146,860
<u>School Food Services Fund</u>			
Schools	-	7,604,000	8,220,504
<u>School Risk Mgmt Fund</u>			
Schools	-	-	955,702
<u>School Print Shop Fund</u>			
Schools	-	-	756,511
<u>School Construction Fund</u>			
Schools	-	-	3,000,000
<u>School Textbook Fund</u>			
Schools	-	-	1,278,948
Total Portsmouth City Public Schools	<u>-</u>	<u>164,640,714</u>	<u>165,670,818</u>
<u>910 Community Development</u>			
<u>Intergovernmental Revenue</u>			
Federal Revenue	-	1,958,877	1,432,498
Total Community Development	<u>-</u>	<u>1,958,877</u>	<u>1,432,498</u>
Total Funding Sources	<u>398,908,755</u>	<u>583,000,536</u>	<u>614,478,112</u>

City of Portsmouth
Fiscal Year 2014 Adopted Budget Fund Summary

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
<u>100 General Fund</u>			
General Government			
City Council	280,954	320,245	328,497
City Clerk	308,291	313,121	320,013
City Manager	712,990	966,284	868,629
Management and Legislative Affairs	339,771	404,312	400,036
Registrar	518,961	567,575	556,573
City Attorney	2,002,994	1,375,839	1,470,889
Human Resource Management	854,213	1,060,685	1,130,171
Civil Service Commission	33,046	86,680	97,180
Commissioner of the Revenue	1,409,605	1,430,469	1,645,115
City Assessor	734,222	803,351	841,142
City Treasurer	1,756,414	1,778,015	1,894,172
Finance and Budget	1,742,949	1,799,965	1,889,501
Finance and Budget - Procurement	949,850	1,076,753	1,116,988
Marketing and Communications	1,566,907	1,665,697	1,639,793
City Auditor	-	-	121,698
	13,211,167	13,648,991	14,320,397
Non-Departmental			
Non-Departmental	11,158,205	11,580,306	13,603,643
Transfers and Contingencies	60,956,148	58,905,968	60,908,736
Public Transportation	1,677,597	2,773,549	3,047,838
Debt Service	56,279,695	22,947,841	25,600,108
Support to Civic & Cultural Organizations	329,428	328,024	415,926
	130,401,073	96,535,688	103,576,251
Judicial			
Circuit Court Judges	554,440	624,228	554,989
Circuit Court Clerk	1,418,160	1,461,522	1,565,365
Magistrate	8,061	10,127	11,743
General District Court	41,092	71,631	50,905
Juvenile And Domestic Relations Court	19,312	48,123	29,963
Juvenile Court Services	922,109	1,198,656	1,180,891
Commonwealth Attorney	2,484,332	2,564,102	2,980,477
Sheriff	11,636,707	12,696,823	12,993,041
	17,084,213	18,675,212	19,367,374
Public Safety			
Police Department	32,062,060	33,961,284	34,196,570
E-911	1,899,699	2,100,189	2,008,489
Fire, Rescue And Emergency	26,838,201	26,671,721	27,118,514
	60,799,959	62,733,194	63,323,573
Public Works/General Services			
Streets And Highways	3,288,463	3,240,320	3,493,214
Mosquito Control	301,921	442,107	484,794
Engineering	1,140,105	1,420,171	1,361,549
Traffic Engineering	2,468,994	2,721,208	2,716,606
Property Management	3,249,325	3,756,159	3,746,899
Utilities	2,261,358	2,174,500	2,699,500
Rental Of Land	823,152	804,072	654,757
Harbor Center Pavilion	398,208	352,780	350,135
	13,931,526	14,911,317	15,507,454

City of Portsmouth
Fiscal Year 2014 Adopted Budget Fund Summary

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
<u>100 General Fund</u>			
Public Health			
Public Health Department	1,185,960	1,186,217	1,187,134
Parks, Recreation, and Cultural			
Museums	1,853,599	1,774,178	1,764,811
Public Library	2,095,724	2,284,466	2,209,126
Parks, Recreation and Leisure Services - Administration	3,597,911	4,042,235	4,069,853
Parks, Recreation and Leisure Services - Parks	1,573,874	1,953,354	2,096,514
Parks, Recreation and Leisure Services - Recreation	253,316	359,460	359,460
	9,374,424	10,413,693	10,499,764
Community and Economic Development			
Permits and Inspections	2,307,488	2,505,798	2,399,958
Economic Development	701,960	923,623	885,291
Planning	1,491,845	1,691,367	1,618,615
	4,501,292	5,120,788	4,903,864
Total General Fund	250,489,614	223,225,100	232,685,811
<u>300 Capital Improvements Fund</u>			
Capital Improvements			
Drainage and Street Improvements	-	4,604,253	5,724,492
Education	-	1,375,000	2,760,000
Industrial and Economic Development	-	4,060,973	50,000
Leisure Services	-	281,216	325,000
Municipal Facilities	-	5,458,045	16,656,331
Fleet Management	-	2,053,877	-
	-	17,833,364	25,515,823
Total Capital Improvements Fund	-	17,833,364	25,515,823
<u>400 Behavioral Healthcare Svc Fund</u>			
Public Health			
Behavioral Healthcare Services Fund	9,684,567	10,956,138	11,816,569
Total Behavioral Healthcare Svc Fund	9,684,567	10,956,138	11,816,569
<u>405 Public Law Library Fund</u>			
Parks, Recreation, and Cultural			
Law Library Fund	26,411	31,026	31,026
Total Public Law Library Fund	26,411	31,026	31,026
<u>410 Social Services Fund</u>			
Public Health			
Social Services Fund	20,954,596	25,035,796	24,025,865
Total Social Services Fund	20,954,596	25,035,796	24,025,865
<u>415 Community Services Fund</u>			
Public Health			
CSA Fund	3,384,502	7,666,467	5,302,029
Total Community Services Fund	3,384,502	7,666,467	5,302,029

City of Portsmouth
Fiscal Year 2014 Adopted Budget Fund Summary

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
<u>420 Stormwater Management Fund</u>			
Public Works/General Services			
Storm Water Management Fund	5,256,873	7,511,148	8,511,148
Total Stormwater Management Fund	5,256,873	7,511,148	8,511,148
<u>435 Willett Hall Fund</u>			
Community and Economic Development			
Willett Hall	224,040	386,866	309,678
Total Willett Hall Fund	224,040	386,866	309,678
<u>440 Recreation Fund</u>			
Parks, Recreation, and Cultural			
Recreation Fund	657,495	600,000	640,437
Total Recreation Fund	657,495	600,000	640,437
<u>500 Cemetery Fund</u>			
Public Works/General Services			
Cemetery Perpetual Care Fund	-	100,000	100,000
Total Cemetery Fund	-	100,000	100,000
<u>630 New Port Community Development Authority</u>			
Community and Economic Development			
New Port Community Development Authority	1,242,976	1,022,642	1,019,903
Total New Port Community Development Authority	1,242,976	1,022,642	1,019,903
<u>700 Public Utility Fund</u>			
Public Works/General Services			
Public Utilities Fund	37,184,443	45,025,728	43,697,036
Total Public Utility Fund	37,184,443	45,025,728	43,697,036
<u>710 Public Utility CIP</u>			
Capital Improvements			
Sewer	-	8,600,000	11,157,100
Water	-	11,600,000	23,100,000
	-	20,200,000	34,257,100
Total Public Utility CIP	-	20,200,000	34,257,100
<u>720 Golf Fund</u>			
Parks, Recreation, and Cultural			
Golf Services Fund	2,218,730	2,570,831	2,623,588
Total Golf Fund	2,218,730	2,570,831	2,623,588
<u>740 Waste Management Fund</u>			
Public Works/General Services			
Waste Management Fund	11,771,163	12,586,792	12,284,800
Total Waste Management Fund	11,771,163	12,586,792	12,284,800

**City of Portsmouth
Fiscal Year 2014 Adopted Budget Fund Summary**

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
<u>750 Portsmouth Parking Authority</u>			
Public Works/General Services Parking Authority Fund	1,539,839	1,686,516	1,486,026
Total Portsmouth Parking Authority	1,539,839	1,686,516	1,486,026
<u>760 Portsmouth Pkg Authority CIP</u>			
Capital Improvements Parking Authority CIP	-	474,973	225,000
Total Portsmouth Pkg Authority CIP	-	474,973	225,000
<u>800 City Garage Fund</u>			
Public Works/General Services City Garage Fund	9,260,420	8,760,305	9,932,748
Total City Garage Fund	9,260,420	8,760,305	9,932,748
<u>810 Information Technology Fund</u>			
General Government Information Technology	4,427,093	3,963,104	3,933,498
Information Technology - Telecommunications	1,011,227	1,163,490	1,126,812
	5,438,321	5,126,594	5,060,310
Total Information Technology Fund	5,438,321	5,126,594	5,060,310
<u>820 Risk Management Fund</u>			
General Government Finance and Budget - Risk Management Fund	5,289,434	5,735,363	5,818,536
Total Risk Management Fund	5,289,434	5,735,363	5,818,536
<u>830 Health Insurance Fund</u>			
General Government Finance and Budget - Health Insurance Fund	17,943,717	19,865,296	22,031,363
Total Health Insurance Fund	17,943,717	19,865,296	22,031,363
<u>900 Portsmouth City Public Schools</u>			
Education Public Education	-	164,640,714	165,670,818
Total Portsmouth City Public Schools	-	164,640,714	165,670,818
<u>910 Community Development</u>			
Community and Economic Development Community Planning and Development Program	-	1,958,877	1,432,498
Total Community Development	-	1,958,877	1,432,498
City Total Budget	382,567,141	583,000,536	614,478,112

City of Portsmouth
Fiscal year 2014 Position Summary

	FY 2012 Actual Full Time FTE = 1	FY 2013 Amended Full Time FTE = 1	FY 2014 Adopted Full Time FTE = 1
General Government			
City Council	7	7	7
City Clerk	4	4	4
City Manager	6	7	7
Office of Management Services	2	2	2
Registrar	4	4	4
City Attorney	12	11	11
Department of Human Resource Management	9	9	9
Commissioner of the Revenue	21	21	21
City Assessor	9	9	9
City Treasurer	25	24	24
Department of Finance	20	19	19
Procurement and Risk Management	5	5	5
Information Technology	26	26	26
Telecommunications	7	7	7
Office of Marketing and Communications	8	9	7
Risk Management Fund	3	3	3
City Auditor	1	1	1
Total General Government	169	168	166
Judicial			
Circuit Court Judges	8	8	8
Circuit Court Clerk	24	24	24
Commonwealth's Attorney	30	32	32
Sheriff	178	189	189
Total Judicial	240	253	253
Public Safety			
Police Department	317	348	348
E-911	32	32	32
Department of Fire, Rescue and Emergency	241	245	245
Total Public Safety	590	625	625

City of Portsmouth
Fiscal year 2014 Position Summary

	FY 2012 Actual Full Time FTE = 1	FY 2013 Amended Full Time FTE = 1	FY 2014 Adopted Full Time FTE = 1
Public Works			
Streets and Highways	15	15	15
Stormwater Management Fund	27	27	27
Mosquito Control	4	4	4
Engineering	16	16	16
Traffic Engineering	10	9	9
Parking Authority Fund	6	6	6
Property Management	41	40	40
Waste Management Fund	62	62	62
City Garage Fund	35	35	35
Public Utilities Fund	139	139	139
Harbor Center Pavilion	2	2	2
Total Public Works	357	355	355
Public Health			
Behavioral Healthcare Services Fund	120	120	120
Social Services Fund	249	249	249
Total Public Health	369	369	369
Parks, Recreation, and Cultural			
Department of Museums	25	25	25
Department of Public Library	29	29	29
Golf Services Fund	17	17	17
Recreation Fund	0	0	0
Parks, Recreation and Leisure Services	55	53	53
Total Parks, Recreation, and Cultural	126	124	124
Community and Economic Development			
Permits and Inspections	30	33	29
Department of Economic Development	6	6	6
Willet Hall Fund	2	2	2
Department of Planning	12	12	12
Total Community and Economic Development	50	53	49
Total City Positions	1901	1947	1941

FUND BALANCE/NET ASSETS SCHEDULE - ALL FUNDS

	Governmental Funds				Total			
	General Fund	Special Revenue Funds	Capital Improvements Fund	Permanent Fund	Governmental Funds	Enterprise Funds	Internal Service Funds	Total Primary Government
Audited Fund Balance/Net Assets at 6/30/2012 ⁽¹⁾	\$ 53,631,444	\$ (278,692)	\$ (13,273,192)	\$ 1,499,083	\$ 41,578,643	\$ 44,824,028	\$ 16,887,456	\$ 103,290,127
Release of FY2012 Committed Fund Balance	7,880,834							
Projected FY2013 revenues:								
Local	173,300,000	18,468,657	221,459,497	100,000	413,328,154	59,576,792	39,001,702	511,906,648
Intergovernmental	38,002,400	36,700,303	-	-	74,702,703	280,000	-	74,982,703
Other Sources ⁽²⁾	9,300,000	-	-	-	9,300,000	2,013,075	485,806	11,798,881
Total available funds	282,114,678	54,890,268	208,186,305	1,599,083	538,909,500	44,824,028	56,374,964	701,978,359
Estimated FY2013 expenditures:	228,650,000	55,168,960	221,459,497	100,000	505,378,457	61,869,867	39,487,558	606,735,882
Projected Fund Balance/Net Assets at 6/30/2013	53,464,678	(278,692)	(13,273,192)	1,499,083	33,531,043	44,824,028	16,887,406	95,242,477
Projected FY2014 revenues:								
Local	172,817,526	17,332,832	58,797,923	100,000	249,048,281	59,091,450	41,228,708	349,368,439
Intergovernmental	39,172,225	34,756,321	-	-	73,928,546	-	-	73,928,546
Other Sources ⁽²⁾	13,708,689	1,000,000	-	-	14,708,689	1,000,000	1,614,249	17,322,938
Total available funds	279,163,118	52,810,461	45,524,731	1,599,083	371,216,559	104,915,478	59,730,363	535,862,400
Budgeted FY2014 expenditures	232,685,811	53,089,153	58,797,923	100,000	344,672,887	60,091,450	42,842,957	447,607,294
Projected Fund Balance/Net Assets at 6/30/2014	\$ 46,477,307	\$ (278,692)	\$ (13,273,192)	\$ 1,499,083	\$ 26,543,672	\$ 44,824,028	\$ 16,887,406	\$ 88,255,106



Fund Balance Policy requires FB to equal or exceed 15% of budgeted General Fund Revenue.

\$232,685,811 * 15% = \$34,902,872 therefore the policy has been met.

\$ 11,574,435



Policy requires that total net assets of the Utility Fund equal or exceed 15% of the budgeted revenue for the Utility Fund. Of the Projected Net Assets at June 30, 2014 for all Enterprise Funds, \$10,098,397 represents the Net Assets projected for Utility Funds. Budgeted revenue for the Utility fund for FY2014 is projected at \$43,697,036 an 15% of this amount equals \$6,554,555. Therefore the policy has been met.

⁽¹⁾ Source: Unassigned Fund Balances and/or Unrestricted Net Assets per the FY2012 CAFR
⁽²⁾ Transfers In From Other Funds

Rate Change Table

Description	FY 2013 Adopted	FY 2014 Adopted	\$ or % Change
Admissions and Amusement Tax	10%	10%	0%
Cable Franchise Fee	5% of gross receipts	5% of gross receipts	0%
Cigarette Tax	\$0.60 per pack	\$0.60 per pack	0%
City Garage Fees:			
Basic Tow Fee	\$105	\$105	\$0.00
Storage Fees	\$20 per day	\$20 per day	\$0.00
Winching Fees	\$85/hr	\$85/hr	\$0.00
Guest Lodging Tax	8%	8%	0%
Machinery and Tool Tax	\$3.00 per \$100 of original cost at 50% value	\$3.00 per \$100 of original cost at 50% value	\$0.00
Motor Vehicle License Fees:			
Motorcycle	\$24.00	\$24.00	\$0.00
Automobile:			
Vehicles up to 4,000 pounds	\$25.00	\$25.00	\$0.00
Vehicles over 4,000 pounds	\$30.00	\$30.00	\$0.00
Personal Property Tax	\$5.00 per \$100 of assessed value	\$5.00 per \$100 of assessed value	\$0.00
Personal Property Tax-Boats	\$.50 per \$100 of assessed value	\$.50 per \$100 of assessed value	\$0.00
Real Property Tax	\$1.27 per \$100 of assessed value	\$1.27 per \$100 of assessed value	\$0.00
Residential Sewer Charges	\$3.72 per 1,000 gallons	\$3.72 per 1,000 gallons	\$0.00
Sewer Flat Rate (per month)	\$18.59	\$18.59	\$0.00
Residential Solid Waste Fee	\$33.36 per month	33.36 per month	\$0.00
Residential Water Charges	\$4.75 per 1,000 gallons	\$4.75 per 1,000 gallons	\$0.00
Restaurant Food Tax	6.5%	6.5%	0%
Stormwater Fees:			
Commercial	\$9.25 per equivalent residential unit	\$9.25 per equivalent residential unit	\$0.00
Residential	\$9.25 per equivalent residential unit	\$9.25 per equivalent residential unit	\$0.00
Utility Taxes:			
Commercial:			
Cable	20% of first \$2,000	20% of first \$2,000	0%
Electricity	20% of first \$2,000	20% of first \$2,000	0%
Gas	20% of first \$2,000	20% of first \$2,000	0%
Residential:			
Electricity	\$3.40	\$3.40	\$0.00
Gas	\$3.00	\$3.00	\$0.00

Description	FY 2013 Adopted	FY 2014 Adopted	\$ or % Change
Permits			
Permit Type:			
Building Permit	\$50.00	\$50.00	\$0%
Plumbing Permit	\$50.00	\$50.00	\$0%
Mechanical Permit	\$50.00	\$50.00	\$0%
Electrical Permit	\$50.00	\$50.00	\$0%
Valuation Fees	\$50.00	\$50.00	\$0%
Tents, Mobile Homes and Other Temporary Structures			
Tents	\$50.00	\$50.00	\$0%
New Mobile Home	\$50.00	\$50.00	\$0%
Replacement Mobile Home	\$50.00	\$50.00	\$0%
Plan Review			
1 & 2 Family<2000sq.ft.	\$50.00	\$50.00	\$0%
1 & 2 Family>2000sq.ft.	\$80.00	\$80.00	\$0%
PR-Other Structures			
<2500 sq.ft.	\$80.00	\$80.00	\$0%
2500 sq.ft. to 4,999 sq.ft.	\$120.00	\$120.00	\$0%
5,000 sq.ft. to 9,999 sq.ft.	\$160.00	\$160.00	\$0%
10,000 sq.ft. to 74,999 sq.ft.	\$200.00	\$200.00	\$0%
75,000 sq.ft. and up	\$240.00	\$240.00	\$0%
Commercial Inspection Fees	\$100.00	\$100.00	\$0%
Demolition Permit Fees			
S/F Res	\$50.00	\$50.00	\$0%
All Other	\$150.00	\$150.00	\$0%
Sign Permit	\$50.00	\$50.00	\$0%
Pool Inspection, grounding	\$50.00	\$50.00	\$0%
Inspect for temporary release	\$50.00	\$50.00	\$0%
Planning			
Administrative Adjustment/Variance	\$50.00	\$50.00	\$0.00
Buildable Lot	\$25.00	\$25.00	\$0.00
Chesapeake Bay Administrative Exception	\$25,\$150-after the fact	\$25,\$150-after the fact	\$0.00
Chesapeake Bay Exception	\$275,\$500 after the fact	\$275,\$500 after the fact	\$0.00
Site plan-Type II Plan Review	\$350.00	\$350.00	\$0.00
Text Amendment	\$880 if other than City	\$880 if other than City	\$0.00
Temporary use permit	\$30.00	\$30.00	\$0.00
Engineering			
Erosion and Sediment Control			
Inspection Fees			
Initial inspections	\$50.00 per inspection	\$50.00 per inspection	\$0%
Applicant-requested, non-routine inspections	\$25.00 per inspection	\$25.00 per inspection	\$0%
Enforcement Inspections:			
Notice to Comply	\$50.00 per inspection	\$50.00 per inspection	\$0%
Stop Work Order	\$100.00 per inspection	\$100.00 per inspection	\$0%
Civil Penalties			
Violations	\$100.00 per day	\$100.00 per day	\$0%
No Plan	\$1,000.00 per day	\$1,000.00 per day	\$0%
Hauling Permit Fees			
Oversize loads(single trip)	\$50.00 per trip	\$50.00 per trip	\$0%
Code Section 22-266.1 (b)(1)			\$0%
Annual blanket permits			
First Unit	\$200.00 per vehicle/year	\$200.00 per vehicle/year	\$0%
Code Section 22-266.1 (b)(3)			\$0%
Each Additional Unit	\$200.00 per vehicle/year	\$200.00 per vehicle/year	\$0%
Code Section 22-266.1 (b)(3)			\$0%
Mobile Crane	\$200.00 per vehicle/year	\$200.00 per vehicle/year	\$0%
Code Section 22-266.1 (b)(3)c			\$0%
Fire			
Fire Service Charges and Fees:			
ALS 1 Emergency	\$375.00	\$511.19	\$136.19
ALS 2 Transport	\$568.00	\$739.88	\$171.88
BLS Emergency	\$328.00	\$430.88	\$102.88
Mileage	\$7.00	\$8.79	\$1.79
Business Inspections	\$10.00	\$10.00	\$0%
Charge for 3rd False Alarm			\$0%
Call in a two-week period	\$20.00	\$20.00	\$0%
Plans Review	\$10.00	\$10.00	\$0%

Description	FY 2013 Adopted	FY 2014 Adopted	\$ or % Change
Parks and Recreation			
Recreation Fees:			
Summer Galaxy Program	\$250.00 per 9 week program	\$250.00 per 9 week program	
Pokey Smokey 11	\$2 per ride	\$2 per ride	\$0.00
Splash Park	\$2 per visit	\$2 per visit	\$0.00
6 TO SIX (Before/After Care Program)			
Before Care	\$120.00	\$140.00	\$20.00
After Care	\$170.00	\$190.00	\$20.00
Registration Fee	\$25.00	\$25.00	\$0.00
Golf Seasonal Fees:	Periods	Periods	
Summer Rates	April-October	April-October	\$0.00
Winter Rates	November-March	November-March	\$0.00
 Children's Museum of Virginia			
Under 2	Free	Free	\$0.00
Portsmouth Public School Field Trips	Free	Free	\$0.00
Ages 2-17	\$10.00	\$10.00	\$0.00
Adults	\$11.00	\$11.00	\$0.00
Military and Senior Citizen	\$10.00	\$10.00	\$0.00
Planetarium	\$4.00	\$4.00	\$0.00
Group Rate-Self Guided Tour	\$0.00	\$7.00	\$7.00
with Focus Program or Planetarium	\$0.00	\$1.00	\$1.00
with Focus Program and Planetarium	\$0.00	\$2.00	\$2.00
Discount for AAA Members, Military and Seniors		-\$1.00	-\$1.00
Portsmouth Naval Shipyard Museum/			
Lightship Portsmouth.			
Under 2	Free	Free	
Ages 2-17	\$2.00	\$2.00	\$0.00
Adults	\$4.00	\$4.00	\$0.00
Seniors, Military and AAA	\$3.00	\$3.00	\$0.00
 Key Pass without Planetarium			
Under 2	Free	Free	
Ages 2-17	\$12.00	\$12.00	\$0.00
Adults	\$14.00	\$14.00	\$0.00
Seniors, Military and AAA	\$12.00	\$12.00	\$0.00
 Parking			
Parking meter rate Crawford Street	\$1.25	\$1.25	\$0.00
Parking meter rate Civic Center Parking Lot	\$1.25	\$1.25	\$0.00
 Library			
Non-resident Library Fee	\$20.00	\$20.00	\$0.00
 Police Department			
Concealed Carry Permits	\$0.00	\$35.00	\$35.00

City Indebtedness

The Virginia Constitution authorizes Virginia cities to issue general obligation bonds, secured by a pledge of full faith and credit. For the payment of such bonds, the city's governing body is required to levy, if necessary, an ad valorem tax on all property subject to local taxation. General obligation bond issuance is subject to a 10 percent limitation of the assessed value of taxable real property in the City. The City has a self-imposed debt service limit of 12% of general fund revenues.

In determining the debt limitation, certain classes of indebtedness may be excluded, including revenue anticipation notes maturing in one year or less, referendum approved general obligation bonds payable from a specified revenue producing undertaking (as long as the undertaking is self-supporting), and revenue bonds. The City's Public Utility bonded debt is a self-supporting referendum-approved general obligation and excluded from the City's legal debt limit. In addition, the City's lease-purchase obligations which are subject to annual appropriation are excluded from the City's legal debt limit.

The following table shows the Legal Debt Margins for five Fiscal Years ending June 30.

As of	Taxable Real Property Assessed Value	Debt Limit: 10% of Assessed Value	Debt Applicable to Debt Limit	Legal Margin for Additional Debt
June 30, 2013*	\$7,206,399,860	\$720,639,986	\$631,738,987	\$88,900,999
June 30, 2012	\$7,435,030,374	\$743,503,037	\$466,274,276	\$277,228,764
June 30, 2011	\$7,333,064,000	\$733,306,400	\$433,196,671	\$300,109,729
June 30, 2010	\$7,677,617,651	\$767,761,765	\$423,011,675	\$344,750,090
June 30, 2009	\$7,591,663,330	\$759,166,333	\$328,974,618	\$430,191,715

*Includes debt issued in June 2013

Overlapping or Underlying Debt

The City of Portsmouth is autonomous and entirely independent of any county or other political subdivision. It is not subject to taxation by any county or school district, nor is it liable for any county or school district indebtedness.

The City Council authorized the creation of the New Port Community Development Authority (the "New Port CDA") in August 2005 to finance certain infrastructure improvements, including road improvements, signage, updated and relocated utilities, lighting, fencing, sidewalks and streetscapes (the "Improvements"), related to the construction of a high-quality planned residential community. To fund the Improvements, the New Port CDA issued \$16,240,000 in revenue bonds in May 2006 (the "CDA Bonds"), which mature September 1, 2036. The CDA Bonds are secured by and payable from special assessments (the "Special Assessments") to be levied by the City on the taxable parcels within the New Port CDA District (the "District"). The CDA Bonds are also secured by funds held pursuant to an Indenture of Trust dated May 1, 2006, between the New Port CDA and Manufacturers and Traders Trust Company, as trustee. Pursuant to a Special Assessment Agreement dated February 15, 2006, the City is obligated, subject to appropriation, to pay over to the New Port CDA those Special Assessments collected by the City. However, such obligations do not constitute a general obligation of the City or a pledge of the City's full faith and credit. The City is not responsible for paying the debt service on the CDA Bonds.

Statement of No Past Default

The City has never defaulted on any debt payment of either principal or interest.

Outstanding Debt

The City's bonded debt consists almost entirely of general obligation bonds which are supported by City general revenues. For the Golf Fund, the outstanding debt is secured solely by a general obligation pledge – the full faith and credit of the City. The proprietary fund debt, consisting of the Public Utility, Parking Fund, City Garage, Waste Management,

City Indebtedness

and the Information Technology debt is expected to be paid from the revenues of the respective enterprise and internal service funds.

Debt Ratios

The following table shows the General Debt to Property Value ratios for the fiscal years ended 2009 through 2013. The City's real estate assessed values are determined as of January 1, and those values are effective for taxation as of July 1. The ratio is determined by dividing the total sales by the total of all assessed values after the annual assessment is completed. The calculations include all City debt excluding proprietary fund debt which is recorded as debt of the respective proprietary funds.

<i>As of</i>	Outstanding General Debt	General Debt as a % of Assessed Real Property Value	General Debt as % of Assessed Real and Personal Property Value
June 30, 2013*	\$491,315,639	6.8%	6.2%
June 30, 2012	\$321,768,034	4.3%	4.0%
June 30, 2011	\$328,727,387	4.5%	3.8%
June 30, 2010	\$313,940,296	4.1%	3.7%
June 30, 2009	\$246,325,815	3.2%	3.3%

*Estimated/unaudited

Public Utility Debt

All outstanding Public Utility bonds are general obligations of the City; however, as a matter of practice, the City pays such bonds from its Public Utilities Fund. This is a self-supporting Enterprise Fund. The revenues include water and sewer system fees. In the event Public Utilities Fund fees are not sufficient to pay the debt service on public utility bonds, the City is obligated to pay the debt service from the General Fund or other available revenues. Public Utility bond debt service coverage by net system revenues are shown in the following table.

Fiscal Year	Available for Debt Service	Principal	Interest	Total	Coverage
June 30, 2013*	\$22,613,704	\$4,581,180	\$5,972,508	\$10,553,688	2.14x
June 30, 2012	\$22,628,617	\$4,393,905	\$2,085,765	6,479,670	3.49x
June 30, 2011	\$24,809,389	\$4,120,281	\$1,519,110	5,639,391	4.40x
June 30, 2010	\$20,097,417	\$4,065,176	\$1,977,430	6,042,606	3.33x
June 30, 2009	\$19,275,292	\$3,941,977	\$2,461,135	6,403,112	3.01x

*Estimated/unaudited

Impact of Capital Budget on Debt

The Constitution of the Commonwealth of Virginia and related laws dictate the legal limits of debt for political subdivisions. As such, the City's only legal limit of debt is 10% of taxable real estate assessed value. The City has a debt service policy limit of 12% of general fund budgeted revenue.

City Indebtedness

Computation of Legal Debt Margin

CITY OF PORTSMOUTH, VIRGINIA

Computation of Legal Debt Margin

June 30, 2013

Taxable real estate assessed value - July 1, 2013		\$ 7,206,399,860
Debt limit - 10 percent of assessed value ⁽¹⁾		720,639,986
Total debt - June 30, 2013 ⁽²⁾		656,911,034
<u>Less amounts exempt from debt limit:</u>		
<u>Enterprise debt:</u>		
GO Public utility Refunding Bonds, Series 2005B	8,015,000	
GO Taxable General Obligation & Refunding Bonds Series 2013B	9,945,000	
<u>Capital leases subject to appropriation:</u>		
Waste Management equipment and vehicles	1,129,561	
City Garage equipment and vehicles	6,082,486	
Total exempt debt	25,172,047	
Debt applicable to debt limit		631,738,987
Legal margin for additional debt		\$ 88,900,999

Notes:

- (1) The legal debt limit is established by State law as 10 percent of taxable real estate assessed value.
- (2) Includes general obligation bonds and notes, school literary loans and obligations under capital leases. Excludes compensated absences, net pension obligation, other post employment obligations and landfill closure and post-closure care liability.