

Schedule of Revenues and Other Financing Sources
General Fund
Year ended June 30, 2010

Schedule I-1

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Taxes:				
General property taxes:				
Real property - current	\$ 89,023,188	\$ 89,023,188	88,875,878	(147,310)
Real property - delinquent	3,682,237	3,682,237	2,967,690	(714,547)
Real property - Public Service Corporation	2,058,132	2,058,132	2,594,997	536,865
Personal property - current	14,640,794	14,640,794	18,083,114	3,442,320
Personal property - delinquent	1,311,653	1,311,653	1,866,144	554,491
Personal property - Public Service Corporation	944,251	944,251	1,166,663	222,412
Machine and tool taxes	1,486,240	1,486,240	2,054,923	568,683
Penalties and other charges	1,553,506	1,553,506	1,473,858	(79,648)
Interest	550,021	550,021	722,422	172,401
Total general property taxes	115,250,022	115,250,022	119,805,689	4,555,667
Other local taxes:				
Admission and amusement taxes	259,584	259,584	245,648	(13,936)
Bank franchise taxes	326,842	326,842	519,107	192,265
Business and occupational license taxes	5,999,884	5,999,884	6,383,132	383,248
Cigarette taxes	3,020,842	3,020,842	2,884,253	(136,589)
Licensing fees - current	1,655,993	1,655,993	1,566,735	(89,258)
Licensing fees - delinquent	471,934	471,934	486,025	14,091
Lodging taxes	903,777	903,777	725,682	(178,095)
Motor vehicle license fee	5,423	5,423	1,720	(3,703)
Recordation taxes	1,358,316	1,358,316	949,253	(409,063)
Restaurant food taxes	6,478,764	6,478,764	6,221,438	(257,326)
Sales and use tax - local	7,538,055	7,538,055	6,306,346	(1,231,709)
Short-term rental taxes	37,305	37,305	24,896	(12,409)
Miscellaneous	-	-	521,253	521,253
Telecommunications	10,002,959	10,002,959	9,766,016	(236,943)
Total other local taxes	38,059,678	38,059,678	36,601,504	(1,458,174)
Utility taxes:				
Electricity taxes	4,231,617	4,231,617	4,110,554	(121,063)
Gas taxes	1,420,111	1,420,111	1,410,368	(9,743)
Water taxes	2,274,720	2,274,720	2,058,122	(216,598)
Total utility taxes	7,926,448	7,926,448	7,579,044	(347,404)
Total taxes	161,236,148	161,236,148	163,986,237	2,750,089
Intergovernmental revenue:				
Commonwealth of Virginia:				
Noncategorical aid:				
Mobile home sales taxes	1,000	1,000	1,260	260
Personal property tax relief act	9,862,962	9,862,962	9,862,962	-
Recordation tax distribution	257,000	257,000	178,995	(78,005)
Rolling stock taxes	24,000	24,000	34,886	10,886
Vehicle rental tax	125,000	125,000	117,763	(7,237)
Wine tax	61,000	61,000	-	(61,000)

(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, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commonwealth of Virginia, continued:				
Categorical aid - shared costs:				
Circuit Court Clerk	\$ 919,000	\$ 919,000	808,438	(110,562)
City Registrar	66,000	66,000	129,993	63,993
City Sheriff	6,037,000	6,037,000	5,795,749	(241,251)
City Treasurer	332,000	332,000	301,374	(30,626)
Commissioner of Revenue	279,000	279,000	262,929	(16,071)
Commonwealth Attorney	1,635,000	1,635,000	1,517,432	(117,568)
DMV select	37,000	37,000	68,404	31,404
Escheated property	5,000	5,000	-	(5,000)
Other categorical aid:				
Correctional facilities block grant	1,217,000	1,217,000	916,689	(300,311)
Law enforcement grant	6,621,307	6,621,307	6,068,511	(552,796)
Library funds - books	191,000	191,000	215,379	24,379
Street and highway maintenance	9,175,000	9,175,000	9,314,911	139,911
Other	-	12,509	-	(12,509)
Total Commonwealth of Virginia	36,845,269	36,857,778	35,595,675	(1,262,103)
Federal -				
FEMA reimbursement	-	-	115,686	115,686
Total Federal	-	-	115,686	115,686
Total intergovernmental revenue	36,845,269	36,857,778	35,711,361	(1,146,417)
Charges for services:				
Ambulance fees - current	2,048,348	2,048,348	2,574,025	525,677
Animal crematory fees	3,000	3,000	-	(3,000)
Circuit Court Clerk fees	30,000	30,000	4,518	(25,482)
City Sheriff fees	17,000	17,000	17,696	696
Concession fees	-	-	11,094	11,094
Courthouse maintenance fees	55,000	55,000	55,132	132
Courthouse replacement fees	-	-	1,690	1,690
Library fines and fees	33,000	33,000	41,339	8,339
Museum admission charges	225,000	225,000	203,211	(21,789)
Police record fees	32,000	32,000	31,272	(728)
Recreation activity fees	145,600	145,600	135,161	(10,439)
Rental inspection fees	90,000	90,000	124,400	34,400
Street closure applications	-	-	330	330
Swimming fees	-	-	2,246	2,246
Miscellaneous recoveries	976,375	976,375	153,289	(823,086)
Total charges for services	3,655,323	3,655,323	3,355,403	(299,920)

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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, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Investment income-				
Investment income	\$ 328,200	328,200	7,066	(321,134)
Total investment income	328,200	328,200	7,066	(321,134)
Recovered costs:				
City garage fund	467,636	467,636	467,636	-
Information technology fund	270,133	270,133	270,133	-
Court appointed attorneys	2,092	2,092	916	(1,176)
Golf fund	212,034	212,034	212,034	-
Health department	29,948	29,948	48,428	18,480
Health insurance fund	22,935	22,935	22,935	-
Law library fund	4,203	4,203	4,203	-
Lockup fees - federal prisoners	470,750	470,750	470,750	-
Behavioral health services fund	672,346	672,346	672,346	-
Miscellaneous recoveries	314,647	314,647	197,192	(117,455)
Parking authority	98,221	98,221	98,221	-
Citywide telephone charges	19,286	19,286	18,813	(473)
Postage	489,035	489,035	362,910	(126,125)
Public utility fund	844,649	844,649	844,649	-
Risk management fund	44,630	44,630	44,630	-
School Board salaries	50,000	50,000	50,000	-
Social security payments - jail	14,458	14,458	10,400	(4,058)
Stormwater management fund	114,830	114,830	114,830	-
Social services fund	520,000	520,000	166,559	(353,441)
VDOT salaries	67,126	67,126	-	(67,126)
Waste management fund	218,893	218,893	218,893	-
Sheriff's department	25,000	25,000	35,292	10,292
Total recovered costs	4,972,852	4,972,852	4,331,770	(641,082)
Fines and forfeitures:				
Circuit Court fines	11,000	11,000	9,816	(1,184)
Conviction fees	74,000	74,000	146,630	72,630
General District Court fines	122,000	122,000	32,786	(89,214)
Overweight vehicle fines	1,000	1,000	(5,140)	(6,140)
Juvenile Court fines	3,000	3,000	649	(2,351)
Total fines and forfeitures	211,000	211,000	184,741	(26,259)
Licenses and permits:				
Bicycle licenses	1,000	1,000	260	(740)
Building plan review fees	30,000	30,000	28,535	(1,465)
Building reinspection fees	1,000	1,000	6,820	5,820
Building structure permits	338,000	338,000	390,301	52,301
Dog impounding fees	2,000	2,000	3,250	1,250
Dog licenses	20,000	20,000	32,083	12,083
Electrical inspection fees	11,000	11,000	20,080	9,080
Electrical permits	126,000	126,000	98,907	(27,093)
Elevator inspection fees	2,100	2,100	4,785	2,685
Hauling and permit fees	205,425	205,425	108,325	(97,100)

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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, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Licenses and permits, continued:				
License transfer fees	\$ 3,100	3,100	2,578	(522)
Mechanical inspection fees	5,000	5,000	1,860	(3,140)
Mechanical permits	115,000	115,000	132,518	17,518
Miscellaneous permits	39,000	39,000	18,725	(20,275)
Penalties on licenses	48,000	48,000	72,601	24,601
Plumbing inspection fees	1,000	1,000	105	(895)
Plumbing permits	56,000	56,000	69,270	13,270
Restricted parking permits	3,100	3,100	3,749	649
Right of way permits	227,000	227,000	111,111	(115,889)
Sign permit fees	2,100	2,100	3,745	1,645
Site plan review fees	11,000	11,000	5,342	(5,658)
State surcharge on permits	1,000	1,000	7	(993)
Taxi operators permits	1,000	1,000	1,845	845
Yard sale permits	4,100	4,100	4,550	450
Zoning and plat fees	41,000	41,000	15,629	(25,371)
Total licenses and permits	1,293,925	1,293,925	1,136,981	(156,944)
Use of property:				
Rental of antenna sites	73,000	73,000	85,181	12,181
Rental of recreation facilities	33,000	33,000	33,588	588
Payments from Economic Development Authority	125,000	125,000	124,997	(3)
Rental of general properties	1,983,000	1,983,000	1,564,010	(418,990)
Total use of property	2,214,000	2,214,000	1,807,776	(406,224)
Miscellaneous:				
Community share - incentive fund	2,100	2,100	255	(1,845)
Admin fee - state income tax	2,100	2,100	1,260	(840)
Admin fee - RE	560,000	560,000	384,388	(175,612)
Admin fee - PP	1,490,000	1,490,000	957,193	(532,807)
Admin fee - Parking	69,000	69,000	82,957	13,957
Admin fee - EMS	3,100	3,100	9,153	6,053
Admin fee - Gen	-	-	99	99
Sale of abandoned property	8,000	8,000	4,290	(3,710)
Other revenue	77,000	77,000	41,460	(35,540)
Unclaimed property tax refunds	77,000	77,000	279,195	202,195
Payments in lieu of taxes:				
Housing Authority	161,000	161,000	16,434	(144,566)
Regional Jail	486,000	486,000	505,657	19,657
Virginia Port Authority	257,000	257,000	374,894	117,894
SPSA	-	850,000	850,000	-
Public utility fund	1,011,000	1,011,000	1,011,000	-
Payment from Portsmouth Public Schools	267,204	267,204	272,952	5,748
Total miscellaneous revenue	4,470,504	5,320,504	4,791,187	(529,317)
Total revenues	215,227,221	216,089,730	215,312,522	(777,208)

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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, 2010

Other financing sources:

Discount on bonds issued	-	-	(1,777,830)	(1,777,830)
Proceeds - VPSA 2009 QSCBS	-	-	1,777,830	1,777,830
Proceeds - Bonds 2010B (BABs)	-	-	442,057	442,057
Proceeds - Bonds Premium 2010C	-	-	329,479	329,479
Proceeds - Bonds Premium 2010A	-	-	52,357	52,357
Transfers from other funds:				
Donations fund	-	91,434	91,434	-
BHS	338,000	338,000	338,000	-
Parking Authority	335,835	335,835	-	(335,835)
Public utility fund	7,500,000	7,500,000	7,500,000	-
Total other financing sources	8,173,835	8,265,269	8,753,327	488,058
Total revenues and other financing sources	\$ 223,401,056	224,354,999	224,065,849	(289,150)

Unaudited - see accompanying independent auditors' report.