

Revenue Line Item Budget Report grouped by Account Major, Account Minor

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
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Taxes

01 Real Property

100-00-000-0000-000000-000 General Fund

411111 Taxes-Real Property-Current	88,202,215	85,343,430	85,343,430	84,889,109
411112 Taxes-Real Property-Delinquent	1,411,580	3,301,423	3,301,423	1,678,227
411113 Taxes-Real Property-Public Svc	1,765,016	1,432,200	1,432,200	1,806,490
Org Code 100-00-000-0000-000000-000	91,378,811	90,077,053	90,077,053	88,373,826
01 Real Property	91,378,811	90,077,053	90,077,053	88,373,826

03 Personal Property

100-00-000-0000-000000-000 General Fund

411121 Taxes-Personal Property-Curr	17,762,821	17,050,000	17,050,000	18,225,532
411122 Taxes-Personal Prop-DelUnd5yrs	1,922,012	2,500,000	2,500,000	1,922,012
411123 Taxes-Personal Property-Public	3,541,662	3,985,016	3,985,016	3,596,796
411124 Taxes-PersonalProp-DelOver5	34,950	56,862	56,862	30,063
Org Code 100-00-000-0000-000000-000	23,261,445	23,591,878	23,591,878	23,774,403
03 Personal Property	23,261,445	23,591,878	23,591,878	23,774,403

05 Other General Proper

100-00-000-0000-000000-000 General Fund

411131 Taxes-Machine and Tool Tax	1,305,940	1,115,070	1,115,070	1,115,070
411181 Taxes-Interest on Taxes	413,918	605,491	605,491	541,069
411191 Taxes-Penalties and Other Chgs	1,218,659	1,432,200	1,432,200	1,218,659
Org Code 100-00-000-0000-000000-000	2,938,517	3,152,761	3,152,761	2,874,798
05 Other General Proper	2,938,517	3,152,761	3,152,761	2,874,798

07 Other Local Taxes

100-00-000-0000-000000-000 General Fund

411201 Taxes-Admission & Amusemnt Tax	360,492	268,035	268,035	241,101
411202 Taxes-Bank Franchise Tax	355,202	516,615	516,615	355,202
411203 Taxes-Bus & Occupational Lic	5,778,760	5,800,000	5,800,000	5,858,000
411204 Taxes-Cigarette Tax	2,948,418	2,813,250	2,813,250	2,900,000
411205 Taxes-Decal Tax	957	5,599	5,599	1,000
411207 Taxes-Licensing Fees-Current	1,668,587	1,636,800	1,636,800	1,636,800
411208 Taxes-Licensing Fees-Delinq	382,697	487,298	487,298	457,734
411209 Taxes-Lodging Tax	694,341	792,825	792,825	716,851
411210 Taxes-Recordation Tax	811,014	800,000	800,000	663,733
411211 Taxes-Restaurant Food Tax	6,616,261	6,300,000	6,300,000	7,029,436
411212 Taxes-Sales and Use Tax	6,935,550	6,450,000	6,450,000	7,057,447
411213 Taxes-Short Term Rental Tax	22,457	38,519	38,519	34,998
411215 Taxes-Licensing Fees-Del Over 5	2,135	0	0	4,075
Org Code 100-00-000-0000-000000-000	26,576,871	25,908,941	25,908,941	26,956,377
07 Other Local Taxes	26,576,871	25,908,941	25,908,941	26,956,377

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Taxes

09 Utility Tax Revenue

100-00-000-0000-000000-000 General Fund

411305 Taxes-Electricity Tax	3,978,526	4,200,000	4,200,000	3,608,681
411325 Taxes-Gas Tax	1,304,219	1,507,902	1,507,902	1,382,719
411330 Taxes-Water Tax	2,135,704	2,066,460	2,066,460	2,328,490
411340 Taxes-Telecommunication	8,488,113	9,500,000	9,500,000	8,467,367
Org Code 100-00-000-0000-000000-000	15,906,561	17,274,362	17,274,362	15,787,257
09 Utility Tax Revenue	15,906,561	17,274,362	17,274,362	15,787,257
31 Taxes	160,062,205	160,004,995	160,004,995	157,766,661

Intergovernmental Revenue

11 State Non-Categorical Aid

100-00-000-0000-000000-000 General Fund

421110 St-Mobile Home Sales Tax	803	0	0	0
421115 St-Recordation Tax	163,665	407,750	407,750	294,185
421120 St-Rolling Stock Taxes	34,368	35,805	35,805	34,368
421125 St-Vehicle Rental Tax	198,085	127,875	127,875	367,075
421210 St-PPTRA Current	7,954,585	7,954,585	7,954,585	7,954,585
421215 St-PPTRA Delinquent	1,908,377	1,908,377	1,908,377	1,908,377
Org Code 100-00-000-0000-000000-000	10,259,882	10,434,392	10,434,392	10,558,590
11 State Non-Categorical Aid	10,259,882	10,434,392	10,434,392	10,558,590

12 State Shared Expenses

100-00-000-0000-000000-000 General Fund

422100 St-Circuit Court Clerk	888,046	872,395	872,395	897,274
422105 St-City Registrar	77,095	41,873	41,873	40,932
422110 St-City Sheriff	5,706,741	5,770,041	5,770,041	5,942,019
422115 St-City Treasurer	262,483	267,089	267,089	290,025
422120 St-Commissioner of Revenue	225,857	248,124	248,124	257,932
422125 St-Commonwealth's Attorney	1,531,893	1,700,558	1,700,558	1,820,570
422135 St-DMV Select	69,369	51,150	51,150	69,124
Org Code 100-00-000-0000-000000-000	8,761,483	8,951,230	8,951,230	9,317,876
12 State Shared Expenses	8,761,483	8,951,230	8,951,230	9,317,876

13 State Categorical Aid

100-00-000-0000-000000-000 General Fund

422145 St-VA Sports Hall of Fame	0	0	0	500,000
423205 St-VDOT	10,377,153	9,811,600	9,811,600	11,083,972
423207 St-Library Funds-Books	152,786	214,830	214,830	152,577
423209 St-Correctional Fac Block Gr	770,741	946,275	946,275	1,230,817
423210 St-Law Enforcement	5,786,668	5,786,223	5,786,223	5,786,667
Org Code 100-00-000-0000-000000-000	17,087,348	16,758,928	16,758,928	18,754,033
13 State Categorical Aid	17,087,348	16,758,928	16,758,928	18,754,033
32 Intergovernmental Revenue	36,108,714	36,144,550	36,144,550	38,630,499

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Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
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Charges For Services

19 Charges for Services

100-00-000-0000-000000-000 General Fund

413030 Fees-Ambulance	1,789,800	1,377,851	1,377,851	2,260,000
413035 Fees-Animal Crematory	0	1,023	1,023	0
413045 Fees-Circuit Court Clerk	10,613	15,345	15,345	8,689
413050 Fees-City Sheriff	17,697	19,437	19,437	17,697
413055 Fees-Concession	13,716	14,322	14,322	17,680
413060 Fees-Courthouse Maintenance	66,426	56,265	56,265	56,815
413061 Fees-Courthouse Replacement	91,422	0	0	69,131
413070 Fees-Delinq EMS Billing Coll	140,106	0	0	50,000
413075 Fees-Delinq Library Fee Coll	0	14,322	14,322	0
413080 Fees-DNA Sample	618	1,023	1,023	825
413087 Fees-Engineering Inspection	0	1,023	1,023	0
413095 Fees-False Alarm	25,090	29,667	29,667	21,218
413100 Fees-Fire & EMS Attendance	4,925	15,345	15,345	0
413110 Fees-Fire Report	970	2,046	2,046	1,125
413130 Fees-Library Fines	35,957	59,000	59,000	31,800
413140 Fees-Museum Admission	1,102,536	900,000	900,000	1,031,006
413155 Fees-Police Attendance	0	204,600	204,600	0
413160 Fees-Police Record	35,909	30,690	30,690	44,091
413161 Fees-Bicycle Storage	75	0	0	0
413175 Fees-Recreation Activity	162,631	154,741	154,741	176,242
413190 Fees-Rental Inspection	56,500	60,000	60,000	55,103
413245 Fees-Street Closure Applic	110	1,023	1,023	0
413250 Fees-Swimming	1,846	0	0	0
413251 Fees-Splash Park	0	13,200	13,200	4,000
413252 Fees-Pokey Smokey 11	0	18,000	18,000	0
413263 Fees-Vacant Structure Reg	4,865	512	512	5,437
413295 Fees-Merchandise Commissions	1,871	5,000	5,000	1,261
413300 Fees-Inspections	41,473	40,000	40,000	37,162
413315 Fees- Plans and Specs	2,653	10,000	10,000	3,585
413320 Fees-PEG	92,054	25,575	25,575	98,295
413335 Erosion & Sediment Control	129,005	150,000	150,000	147,396
Org Code 100-00-000-0000-000000-000	3,828,869	3,220,010	3,220,010	4,138,558
19 Charges for Services	3,828,869	3,220,010	3,220,010	4,138,558

31 Miscellaneous Revenue

100-00-000-0000-000000-000 General Fund

418101 Community Share-Incentive Fund	0	512	512	0
418203 Fees-Admin Fee State Inc Tax	930	1,330	1,330	810
418204 Fees-Admin Fee RE	354,904	419,430	419,430	402,138
418205 Fees-Admin Fee PP	890,558	997,425	997,425	932,505
418206 Fees-Admin Fee Parking	56,723	86,955	86,955	45,698
418207 Fees-Admin Fee EMS	12,950	12,000	12,000	19,304
418208 Fees-Admin Fees General Bills	120	512	512	0
418901 Cash Over/Under	17	0	0	0
418999 Miscellaneous Revenue	9,977,577	100,000	100,000	25,000
Org Code 100-00-000-0000-000000-000	11,293,779	1,618,164	1,618,164	1,425,455
31 Miscellaneous Revenue	11,293,779	1,618,164	1,618,164	1,425,455
33 Charges For Services	15,122,649	4,838,174	4,838,174	5,564,013

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Revenue from Use of Money

21 Investment Income

100-00-000-0000-000000-000 General Fund

417100 Investment Income-Realized	9,922	10,230	10,230	16,631
Org Code 100-00-000-0000-000000-000	9,922	10,230	10,230	16,631
21 Investment Income	9,922	10,230	10,230	16,631
34 Revenue from Use of Money	9,922	10,230	10,230	16,631

Fines and Forfeitures

25 Fines and Forfeiture

100-00-000-0000-000000-000 General Fund

415100 Fines-Circuit Court	12,128	11,253	11,253	16,717
415105 Fines-Conviction	190,277	143,220	143,220	155,855
415110 Fines-General District Court	648,169	600,000	600,000	914,678
415115 Fines-Juvenile Court	2,527	3,069	3,069	2,482
415120 Fines-Overweight Vehicles	0	1,023	1,023	0
Org Code 100-00-000-0000-000000-000	853,101	758,565	758,565	1,089,732
25 Fines and Forfeiture	853,101	758,565	758,565	1,089,732
35 Fines and Forfeitures	853,101	758,565	758,565	1,089,732

Miscellaneous Revenue

100-00-000-0000-000000-000 General Fund

418710 Video Visitation-Sheriff	0	0	0	1,500
Org Code 100-00-000-0000-000000-000	0	0	0	1,500

31 Miscellaneous Revenue

100-00-000-0000-000000-000 General Fund

418301 Vending Machine Commissions	5,296	0	0	4,461
418703 Sale of Abandoned Property	2,842	5,115	5,115	1,686
418920 Unclaimed Real Property	132	51,150	51,150	68,704
Org Code 100-00-000-0000-000000-000	8,269	56,265	56,265	74,851
31 Miscellaneous Revenue	8,269	56,265	56,265	74,851
36 Miscellaneous Revenue	8,269	56,265	56,265	76,351

Other Financing Sources

35 Other Financing Sources

100-00-000-0000-000000-000 General Fund

417112 Unrealized Gain or Loss	83,229	0	0	0
418902 Plan Use of Fund Balance	0	0	0	0
419222 Proc-COI	0	250,000	250,000	0
419250 Build America Bonds Subsidy	0	0	0	541,726
Org Code 100-00-000-0000-000000-000	83,229	250,000	250,000	541,726
35 Other Financing Sources	83,229	250,000	250,000	541,726

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	38 Other Financing Sources	83,229	250,000	250,000	541,726

Recovered Costs

23 Total Recovered Cost

100-00-000-0000-000000-000 General Fund

414100 RC-BHS	351,582	351,582	351,582	310,952
414105 RC-Garage	486,282	486,341	486,341	567,264
414110 RC-Golf Fund	85,166	85,165	85,165	106,047
414115 RC-Health Insurance Fund	11,276	11,276	11,276	3,352
414120 RC-I.T.	280,938	280,938	280,938	286,557
414125 RC-Law Library	1,640	1,640	1,640	3,659
414130 RC-Parking Authority	86,284	86,285	86,285	45,484
414135 RC-Public Utilities Fund	757,047	757,047	757,047	689,358
414140 RC-Risk Management Fund	23,252	23,251	23,251	4,849
414145 RC-Social Services Fund	243,901	476,630	476,630	513,774
414150 RC-Stormwater Mgmt Fund	76,534	76,533	76,533	56,678
414155 RC-Waste Mgmt Fund	198,298	198,297	198,297	181,638
414210 RC-Court Appointed Attorneys	887	1,330	1,330	1,357
414215 RC-DEA	41,456	0	0	55,982
414225 RC-Health Dept	72,309	58,311	58,311	59,477
414235 RC-Insurance Recoveries	3,364	0	0	0
414245 RC-Jail Social Security	9,000	12,677	12,677	9,180
414250 RC-Jail Weekend	4,794	0	0	0
414265 RC-Prisoner Upkeep Fees	31,713	0	0	32,347
414270 RC-Training Academy Fees	25,000	50,127	50,127	51,130
414275 RC-VDOT Salaried Deputies	0	20,460	20,460	0
414280 RC-School Board Salaries	50,000	51,150	51,150	0
414300 RC-Postage	351,211	426,819	426,819	335,653
414310 RC-Citywide Telephone Charges	109,303	250,000	250,000	111,489
414325 RC-Fire Watch/EMS	2,955	0	0	50,566
414330 RC-Fed Prisoner Transport	9,216	0	0	9,704
414335 RC-CITYWIDE CELL PHONE	67,874	174,000	174,000	69,231
414340 RC-ATF	1,524	0	0	0
414999 RC- Other Recovered Costs	325,479	204,600	204,600	107,100
Org Code 100-00-000-0000-000000-000	3,708,284	4,084,459	4,084,459	3,662,828
23 Total Recovered Cost	3,708,284	4,084,459	4,084,459	3,662,828
40 Recovered Costs	3,708,284	4,084,459	4,084,459	3,662,828

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Licenses And Permits

27 Licenses and Permits

100-00-000-0000-000000-000 General Fund

416100 Permits-Bicycle	376	1,023	1,023	335
416105 Permits-Building Plan Review	30,730	25,575	25,575	23,253
416110 Permits-Building Reinspection	7,035	6,854	6,854	6,826
416115 Permits-Building Structure	311,354	373,395	373,395	270,935
416120 Permits-Dog Impounding	1,440	3,069	3,069	1,026
416125 Permits-Dog Licenses	28,673	32,225	32,225	29,809
416130 Permits-Electrical	88,909	100,254	100,254	76,617
416135 Permits-Electrical Inspection	24,316	15,345	15,345	29,674
416140 Permits-Elevator Inspection	0	3,683	3,683	3,683
416150 Permits-Hauling & Permits	77,510	86,955	86,955	69,390
416155 Permits-License Transfer	2,465	2,455	2,455	2,593
416160 Permits-Mechanical	105,501	132,990	132,990	115,344
416165 Permits-Mechanical Inspection	1,360	3,376	3,376	1,935
416170 Permits-Penalties on Licenses	37,453	76,725	76,725	56,760
416175 Permits-Plumbing	52,236	66,495	66,495	46,792
416180 Permits-Plumbing Inspection	120	614	614	100
416185 Permits-Restricted Parking	3,608	3,785	3,785	3,774
416190 Permits-Right of Way	62,922	92,070	92,070	42,289
416195 Permits-Right of Way Driveway	4,160	10,230	10,230	10,754
416200 Permits-Signs	5,715	4,399	4,399	3,741
416205 Permits-Site Plan Review	3,930	11,969	11,969	7,027
416210 Permits-State Surcharge	-3,105	2,967	2,967	2,000
416215 Permits-Taxi Operators	1,645	1,841	1,841	2,433
416220 Permits-Yard Sale	3,775	3,990	3,990	2,944
416225 Permits-Zoning & Plat Fees	16,354	15,345	15,345	23,932
416230 Permits-Zoning Letters	505	742	742	631
416235 Permits-Miscellaneous	14,035	34,680	34,680	14,455
416240 Permits-PRHA	0	0	0	2,100

Org Code 100-00-000-0000-000000-000	883,022	1,113,051	1,113,051	851,152
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27 Licenses and Permits	883,022	1,113,051	1,113,051	851,152
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50 Licenses And Permits	883,022	1,113,051	1,113,051	851,152
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Use Of Property

29 Use of Property

100-00-000-0000-000000-000 General Fund

417801 Rental-Antenna Sites	76,017	86,955	86,955	112,827
417806 Rental-General Properties	1,620,876	1,778,938	1,778,938	1,634,813
417810 Rental-Recreation Facilities	29,373	38,874	38,874	23,396

Org Code 100-00-000-0000-000000-000	1,726,267	1,904,767	1,904,767	1,771,036
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29 Use of Property	1,726,267	1,904,767	1,904,767	1,771,036
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60 Use Of Property	1,726,267	1,904,767	1,904,767	1,771,036
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Payment In Lieu Of Taxes

24 Payment in Lieu of Taxes

100-00-000-0000-000000-000 General Fund

418801 PILOT-PRHA	0	26,598	26,598	47,189
418802 PILOT-Public Utilities	1,020,000	1,043,460	1,043,460	1,067,460
418803 PILOT-Regional Jail	512,728	517,638	517,638	505,219
418805 Pilot-VPA	399,254	383,625	383,625	399,254
Org Code 100-00-000-0000-000000-000	1,931,982	1,971,321	1,971,321	2,019,122
24 Payment in Lieu of Taxes	1,931,982	1,971,321	1,971,321	2,019,122
80 Payment In Lieu Of Taxes	1,931,982	1,971,321	1,971,321	2,019,122

Operating Transfers In

33 Transfers In

100-00-000-0000-000000-000 General Fund

498900 Trans Fr EDA	125,000	125,000	125,000	125,000
498950 Trans Fr Schools Operating	297,195	200,000	200,000	3,400,000
499300 Trans Fr CIP	0	560,000	560,000	560,000
499400 Trans Fr BHS	338,000	338,000	338,000	338,000
499420 Trans Fr Stormwater Mgmt Fund	282,550	375,557	375,557	410,689
499700 Trans Fr Public Utility Oper	7,875,000	7,875,000	7,875,000	8,875,000
499750 Trans Fr Parking Auth Oper	0	196,125	196,125	0
499820 Trans Fr Risk Management Fund	410,000	0	0	0
Org Code 100-00-000-0000-000000-000	9,327,745	9,669,682	9,669,682	13,708,689
33 Transfers In	9,327,745	9,669,682	9,669,682	13,708,689
90 Operating Transfers In	9,327,745	9,669,682	9,669,682	13,708,689

Bond Proceeds

100-00-000-0000-000000-000 General Fund

419233 Bond Proceeds-2012 A	24,480,000	0	0	0
419236 Bond Premiums-Premium 2012 A	1,962,885	0	0	0
419238 Bond Proceeds-2012 B	6,970,000	0	0	0
Org Code 100-00-000-0000-000000-000	33,412,885	0	0	0
91 Bond Proceeds	33,412,885	0	0	0

Fund Balance

999 Fund Balance

100-00-000-0000-000000-000 General Fund

390098 Budgetary Fund Balance	0	2,419,041	8,309,207	6,987,371
Org Code 100-00-000-0000-000000-000	0	2,419,041	8,309,207	6,987,371
999 Fund Balance	0	2,419,041	8,309,207	6,987,371
99 Fund Balance	0	2,419,041	8,309,207	6,987,371
Report Grand Total	263,238,272	223,225,100	229,115,266	232,685,811

GENERAL FUND REVENUE

Revenue Projections

General Fund revenue projections for FY2014 are formulated using a combination of forecasting techniques, regional economic data and local government operational experience. In early December, six months prior to the new fiscal year, the City's annual financial audit is usually complete. The success of the previous year's revenue forecasts are compared and cross checked against the actual audited financial statements to determine if any refinement needs to be made to the model. Should any changes be required, they are made and refined forecasts are run for the upcoming fiscal year. These revised estimates are cross checked a second time against a variety of forecasted economic data with special emphasis on: consumer and wholesale prices, local population, retail sales, building and construction activity data, employment, wages, interest rates and federal/state funding to ensure the forecast is still consistent with future economic expectations. Continuing refinements are made as required, up until March, or about four months prior to the beginning of the new fiscal year.

Economy

Portsmouth's economic base, consistent with the State and National trends, was impacted by the severe recession. Recovery is evolving slowly. The local economy is heavily impacted by federal spending levels as several of the major employers, such as the Norfolk Naval Shipyard, the Naval Medical Center, and other naval repair facilities (public or private) receive significant federal dollars. As a result of the economic downturn, some local businesses have closed or are closing, including the former Pet Dairy facility and Gwaltney of Smithfield's meat processing facility. The City's population declined during the recession, further dampening local business revenue. There are positive signs, however, that the City's economy may be turning around. Recent economic development activity includes a new Harris Teeter grocery store and Kroger Super Center. The City is hopeful that continued economic development will grow the City's revenue base.

Revenue Assumptions

Total projected General Fund revenue for FY2014, including transfers from other funds, is \$232,685,811 an increase of \$9.46 million, or 4.2% more than the FY2013 adopted budget including a use of \$6.99 million of prior year Fund Balance, primarily for one-time non-recurring items. For analytical reasons, General Fund Total Revenues are categorized into four broad categories: Local Tax Revenue, Other Local Revenue, State Revenue and Non Revenue/Transfers. The table below summarizes General Fund revenue by category. Following is a brief discussion of the revenue

components in each of the categories, including graphs depicting the historical trends of these revenue sources as compared with future projections.

LOCAL TAX REVENUE

General Property Taxes

The majority, 73%, of the \$157.8 million in Local Tax revenues is derived from General Property Tax revenues (including public service corporations).

The City levies real estate taxes on all real estate within its boundaries, except that exempted by statute, each year as of July 1, based on the estimated market value of the property, with quarterly payments due September 30, December 31, March 31 and June 30. All real estate is assessed annually. Real Property Taxes are estimated to generate \$88.37 million or 38% of the City's total General Fund revenue in FY2014. Included within this total is revenue derived from delinquent real estate taxes and real estate taxes paid by public service corporations. The FY2014 revenue is calculated with a tax rate of \$1.27 per \$100 of assessed value reflecting no change in the tax rate from FY2013.

The City levies personal property taxes on motor vehicles and tangible personal business property. These levies are made each year as of June 30, with annual payments due June 5. Personal Property Taxes are levied on the tangible property of individuals and businesses. For individuals, this tax is primarily on automobiles and recreational vehicles. Business personal property includes motor vehicles, machines, furniture, computers, fixtures and tools. The projection maintains the following Personal Property Tax rates: \$5.00 per \$100 of assessed value for tangible personal property; \$3.00 per \$100 of assessed value for machinery and tools; \$0.50 per \$100 of assessed value on boats.

The Personal Property Tax Relief Act (PPTRA) was initially enacted by the General Assembly in 1998, and actual reimbursements to localities were capped by the State in the 2004 legislative session. Although the City now receives the same fixed dollar amount of relief each year, due to the State's payment cap the amount of tax relief will vary by year as a percentage of the total tax. Portsmouth's payment from the State will remain constant, so as personal property values increase over time, the actual percentage of State reimbursement will continue to decrease. Personal Property Tax revenue is estimated at \$23.8 million for FY2014 and is expected to increase only slightly from the FY2013 levels. This revenue source represents 10% of total General Fund revenue. This revenue includes taxes from current and delinquent personal property and taxes on personal property owned by public service corporations.

Funding Source	General Property Taxes			
	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Real property tax	\$ 90,077,053	\$ 88,373,826	\$ (1,703,227)	-2%
Personal property tax	23,591,878	23,774,403	182,525	1%
Other general property taxes	3,152,761	2,874,798	(277,963)	-9%
Total	<u>\$ 116,821,692</u>	<u>\$ 115,023,027</u>	<u>\$ (1,798,665)</u>	-2%

FY2014 Budget Comments

The real property tax revenue projected for FY2014 is a decline of \$1.8 million or 2% from the current fiscal year due primarily to a decline in the assessed value of residential property, particularly in condominiums.

Other Local Taxes

Other Local Taxes includes funds received for local sales tax, admission and amusement tax, bank franchise tax, business and professional licenses, licensing fees tax, lodging tax cigarette tax, recordation taxes, restaurant food tax, short term rental tax, franchise tax.

Local Sales Tax revenue is considered an elastic revenue source because it is responsive to changes in the economy. Virginia's Sales Tax rate was increased to 5.0 % during FY2005. The Virginia General Assembly approved the increase in May 2004 and dedicated the proceeds to local education. With the increase the State retains 4.0 % and returns 1.0 % as unrestricted revenue to the locality where the funds were collected.

Business & Professional License (BPOL) Taxes are levied on businesses operating in the City.

Lodging Taxes under the Code of Virginia are defined as "transient occupancy taxes." These taxes are similar to the Sales Tax in that they are based on the value of a purchase, which in this case is a motel or hotel room. The Lodging Tax rate in Portsmouth is 8.0 %.

Restaurant Food Tax is assessed on the sale of prepared food and beverages sold at food establishments in the City. The tax rate is 6.5% plus the 5 % sales tax for a total of rate of 11.5%.

Other Local Taxes

Funding Source	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Admission and amusement taxes	\$ 268,035	\$ 241,101	\$ (26,934)	-10%
Bank franchise taxes	516,615	355,202	(161,413)	-31%
Business and occupational license taxes	5,800,000	5,858,000	58,000	1%
Cigarette tax	2,813,250	2,900,000	86,750	3%
Licensing fees - current	1,636,800	1,636,800	-	0%
Licensing fees - delinquent	487,298	461,809	(25,489)	-5%
Lodging taxes	792,825	716,851	(75,974)	-10%
Motor vehicle license fee	5,599	1,000	(4,599)	-82%
Recordation taxes	800,000	663,733	(136,267)	-17%
Restaurant food taxes	6,300,000	7,029,436	729,436	12%
Sales and use taxes - local	6,450,000	7,057,447	607,447	9%
Short term rental taxes	38,519	34,998	(3,521)	-9%
Total	<u>\$ 25,908,941</u>	<u>\$ 26,956,377</u>	<u>\$ 1,047,436</u>	

FY2014 Budget Comments

Local Sales Tax revenue is projected to generate \$7.06 million in FY2014, an increase of \$607,447 (9%) from the current fiscal year budget, and 2.8% over the FY 2013 expected receipts. Restaurant food taxes are expected to generate 7.03 million in FY2014, an increase of 12% from the current fiscal year budget and 3.6% from FY 2013 expected actual levels. Both increases are indicative of a modest recovery from the recession in the retail sector, and include the estimated impacts of new development.

Utility Taxes

Utility taxes are applied to water, gas and electric service recipients residing within the City. In addition the City collects a Telecommunications tax on cellular telephones within the City.

Utility Taxes

Funding Source	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Electricity taxes	\$ 4,200,000	\$ 3,608,681	\$ (591,319)	-14%
Telecommunications tax	9,500,000	8,467,367	(1,032,633)	-11%
Gas taxes	1,507,902	1,382,719	(125,183)	-8%
Water taxes	2,066,460	2,328,490	262,030	13%
Total local tax revenue	<u>\$ 17,274,362</u>	<u>\$ 15,787,257</u>	<u>(1,487,105)</u>	-9%

FY2014 Budget Comments

Revenues from the utility taxes are expected to fall by \$1.49 million in FY2014. The decline can be attributed to over budgeting in 2013 and state withholding of Portsmouth's E911 telecommunication tax as part of a statewide "true-up" calculation.

OTHER LOCAL REVENUE

This category includes all other local revenue not included above; specifically, Charges for Services, Other Financing Sources, Licenses and Permits, Use of Property and Miscellaneous. This category represents 7% of total local General Fund revenue or \$14.9 million. This is a decrease of 13% from FY2013. Listed below are descriptions of the large revenues in this category.

Charges for Services

Charges for Services are revenues paid by users of various City services including participation fees for Recreation Activities, Ambulance fees, and Museum admissions.

<u>Charges for Services</u>				
Funding Source	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Ambulance fees	\$ 1,377,851	\$ 2,260,000	\$ 882,149	64%
Excess Clerk of Court Fees	15,345	8,689	(6,656)	-43%
City Sheriff Fees	19,437	17,697	(1,740)	-9%
Concession fees	14,322	17,680	3,358	23%
Courthouse maintenance fees	56,265	56,815	550	1%
Museum admission fees	900,000	1,031,006	131,006	15%
Recreation activity fees	154,741	176,242	21,501	14%
Erosion and sediment control fees	150,000	147,396	(2,604)	-2%
Other miscellaneous fees	532,049	423,033	(109,016)	-20%
Total	<u>\$ 3,220,010</u>	<u>\$ 4,138,558</u>	<u>\$ 918,548</u>	<u>29%</u>

FY2014 Budget Comments

Charges for Services are projected to be \$4.1 million in FY2014. This represents an increase of \$918,548, or 29%, when compared to FY2013. Most of the increase can be attributed to the change to a new third party biller for ambulance fees, as well as a proposed increase in Ambulance rates.

Recovered Costs

Recovered Costs include costs recovered by the General Fund from the Utility Fund, Risk Management Fund, Social Services Fund, Stormwater Management Fund and Waste Management and various other smaller items and includes \$3.7 million estimated revenue in FY2014.

Recovered Costs

Funding Source	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Recovered Costs	<u>\$ 4,084,459</u>	<u>\$ 3,662,828</u>	<u>\$ (421,631)</u>	-10%

FY2014 Budget Comments

The decline is due to a reduction in City spending over the past several years, which in turn reduced the allocation of recoverable costs.

Fines and Forfeitures

The City imposes fines on individuals charged with violations of City ordinances. These include court and parking fines and court assessments.

Fines and Forfeitures

Funding Source	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Fines and forfeitures	<u>\$ 758,565</u>	<u>\$ 1,089,731</u>	<u>\$ 331,166</u>	44%

FY2014 Budget Comments

The increase in fines is primarily the result of positive revenue trends since the opening of the new Court Facility, primarily in the General District Court line item.

Licenses, Permits and Inspection Fees

Licenses and Permits category includes Dog licenses, Plan review, Re-inspection fees, Right-of-way permits, and all building, electrical, plumbing and heating permit fee revenue. Building Inspection Fees are based on the determined or calculated "value" of construction.

Licenses, Permits and Inspection Fees

Funding Source	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Licenses, Permits & Inspection fees	<u>\$ 1,113,051</u>	<u>\$ 851,152</u>	<u>(261,899)</u>	-24%

FY2014 Budget Comments

Licenses and Permits are projected to total \$849,168 which is a decrease of 24% from the FY2013 budgeted amount of \$1,113,051. A decrease in Building Structure permits, which is an elastic revenue accounts for 32% of this revenue category account for most of the projected decline.

Use of Money and Property

Use of Money (Investment income) is the interest earned on the investment of temporarily idle funds in repurchase agreements and other instruments secured or collateralized by government securities.

Use of Property includes rental of City property and rental of Antenna Sites and Recreational Facilities.

<u>Use of Money and Property</u>				
Funding Source	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Investment income	\$ 10,230	\$ 16,631	\$ 6,401	63%
Use of property	1,904,767	1,771,036	(133,731)	-7%
Total	<u>\$ 1,914,997</u>	<u>\$ 1,787,667</u>	<u>\$ (127,330)</u>	

FY2014 Budget Comments

The decline in this revenue source is largely due to a correction of over budgeting in the previous fiscal year.

Miscellaneous Revenue

Miscellaneous Revenue includes donations and contributions made to the City along with other non-recurring revenue. In addition, Payments in Lieu of Taxes (PILOTs) are budgeted in the Miscellaneous Category. PILOTs are revenue received in lieu of taxes, often from another government entity under a contractual agreement. The City receives PILOT revenue from the Portsmouth Redevelopment Authority, Public Utilities, Regional Jail, and the Virginia Ports Authority.

<u>Miscellaneous Revenue</u>				
Funding Source	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Miscellaneous revenue	\$ 1,674,426	\$ 1,501,806	\$ (172,620)	-10%
PILOT revenue	1,971,324	2,019,122	47,798	2%
Total	<u>\$ 3,645,750</u>	<u>\$ 3,520,928</u>	<u>\$ (124,822)</u>	

FY2014 Budget Comments

Projections for the miscellaneous revenue line items are lowered to reflect actual trends.

STATE/FEDERAL REVENUE

Payments from the Commonwealth of Virginia are divided into three functional categories: (1) State Non-Categorical Aid. (2) State Shared Expenses and (3) State Categorical Aid. State Revenue is estimated at \$38.6 million in FY14 and the City is budgeting approximately \$600,000 from the Federal

government. Together this represents 18% of General Fund revenue. These types of revenue are described below.

State Non-Categorical Aid

The State provides general support to municipalities through a variety of revenue generating mechanisms. The City receives a 3% tax on mobile home title filing and 50% of the revenue collected by the Clerk of the Circuit Court for the filing of deeds on property. In lieu of personal property tax revenue, the City receives a 4% daily rental tax on vehicles rented within the City.

This category also includes reimbursements from the State for implementation of the personal property tax reduction on private vehicles. The 2004 General Assembly changed this program, by adopting a \$950 million statewide cap on reimbursements starting in 2006. FY07 was the first full fiscal year with this cap in place. The amount of revenue to be disbursed to Portsmouth will be the same each year: \$9.9 million (PPTRA).

Funding Source	<u>State Non-Categorical Aid</u>			
	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Recordation tax	\$ 407,750	\$ 294,185	\$ (113,565)	-28%
Rolling stock tax	35,805	34,368	(1,437)	-4%
Vehicle rental tax	127,875	367,075	239,200	187%
PPTRA	<u>9,862,962</u>	<u>9,862,962</u>	<u>-</u>	0%
Total State Non-Categorical Aid	<u>\$ 10,434,392</u>	<u>\$ 10,558,590</u>	<u>\$ 124,198</u>	1%

State Shared Expenses

The Commonwealth provides partial operating support through the State Compensation Board for offices established in the State Constitution. This category includes anticipated receipts from the State to assist in defraying costs associated with the operation of these agencies, these revenues sources are frequently affected by the State Compensation Board and Virginia General Assembly decisions regarding appropriate levels of aid to localities. The Compensation Board adopts its official allocation budget following the adoption of the City budget.

State Shared Expenses

Funding Source	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Circuit Court Clerk	\$ 872,395	\$ 897,274	\$ 24,879	3%
City Registrar	41,873	40,932	(941)	-2%
City Sheriff	5,770,041	5,942,019	171,978	3%
City Treasurer	267,089	290,025	22,936	9%
Commissioner of Revenue	248,124	257,932	9,808	4%
Commonwealth's Attorney	1,700,558	1,820,570	120,012	7%
DMV Select	51,150	69,124	17,974	35%
Total State Shared Expenses	<u>\$ 8,951,230</u>	<u>\$ 9,317,876</u>	<u>\$ 366,646</u>	4%

State Categorical Aid

The City receives a variety of other revenues that have been designated for a specific purpose.

State Categorical Aid

Funding Source	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
VDOT	\$ 9,811,600	\$ 11,083,972	\$ 1,272,372	13%
Library Funds - Books	214,830	152,577	(62,253)	-29%
Virginia Sports Hall of Fame	-	500,000	500,000	n/a
Correctional Facilities Block Grant	946,275	1,230,817	284,542	30%
Law Enforcement	5,786,223	5,786,667	444	0%
Total State Categorical Aid	<u>\$ 16,758,928</u>	<u>\$ 18,754,033</u>	<u>\$ 1,995,105</u>	12%

FY2014 Budget Comments

The increased revenue is primarily from a \$500,000 State grant for the Virginia Sports Hall of Fame, as well as increased reimbursements from the State Compensation Board to support a 3% raise for State approved Constitutional Officer positions.

Federal Revenue

The City expects to recognize \$541,726 in revenue from Federal Build America Bonds during FY2014. This amount has been reduced 8.7% from the expected amount by the IRS due to the federal sequestration cuts.

OTHER FINANCING SOURCES

The City plans to use \$6.99 million of excess fund balance in fiscal year 2014 for one-time capital and maintenance projects that have been delayed during the economic downturn.

TRANSFERS FROM OTHER FUNDS

Transfers to the General Fund are made from Economic Development Authority (EDA), School Operating Fund, BHS, Law Library Fund, Donations Fund, Willet Hall Fund, Public Utility Operating Fund, Port Fund, Parking Authority Fund, and the Risk Management Fund to cover the related administration and overhead cost of these functions.

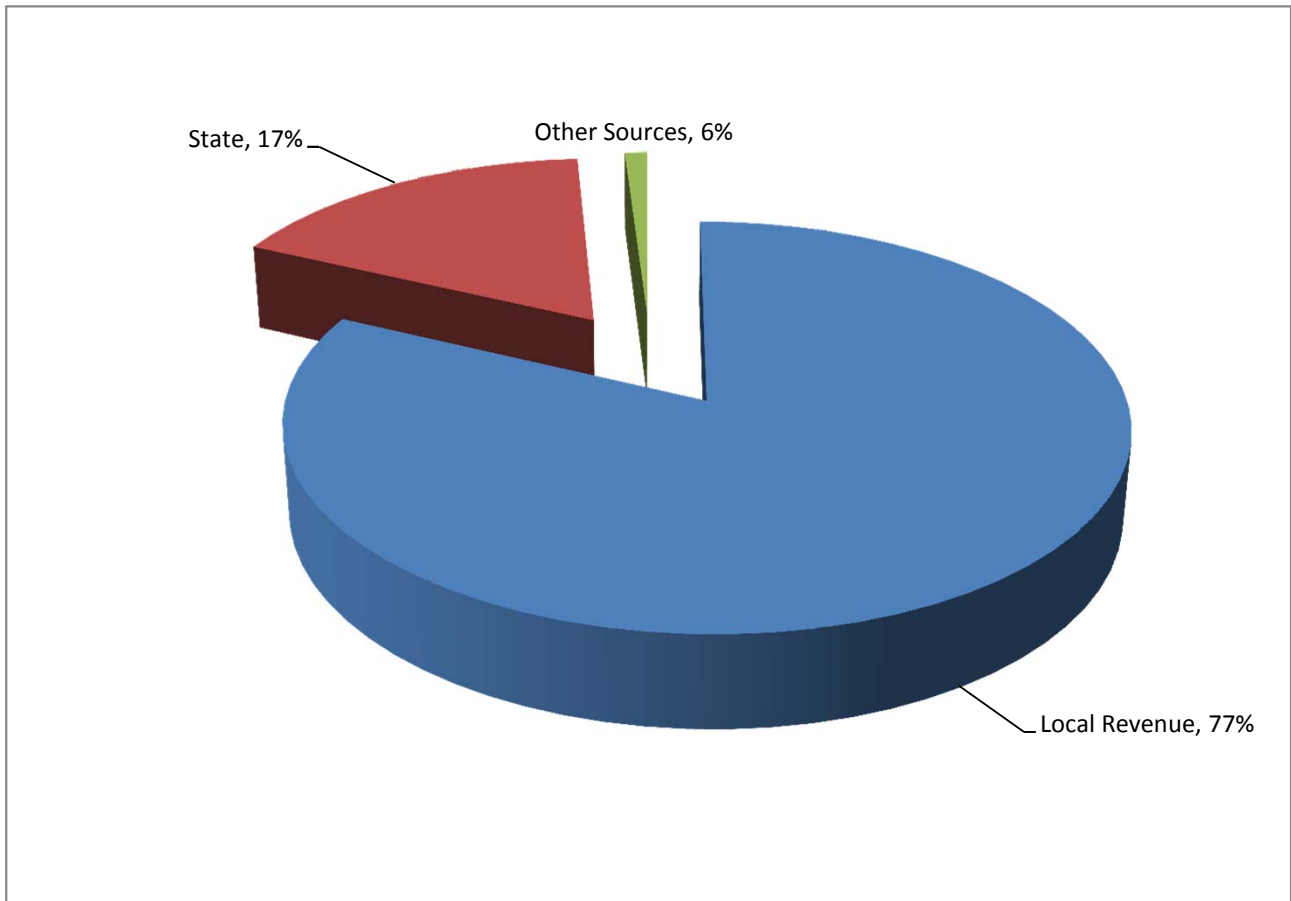
Transfers from Other Funds

	FY2013	FY2014	Dollar	Percent
Funding Source	Adopted	Adopted	Change	Change
From EDA	\$ 125,000	\$ 125,000	\$ -	0%
From School Operating	200,000	3,400,000	3,200,000	1600%
From BHS	338,000	338,000	-	0%
From Public Utility Operations	7,875,000	8,875,000	1,000,000	13%
From Parking Authority Operations	196,125	-	(196,125)	-100%
From CIP	560,000	560,000	-	0%
From Stormwater Management	375,557	410,689	35,132	9%
Total transfers into General Fund	<u>9,669,682</u>	<u>13,708,689</u>	<u>\$ 4,039,007</u>	42%

FY2014 Budget Comments

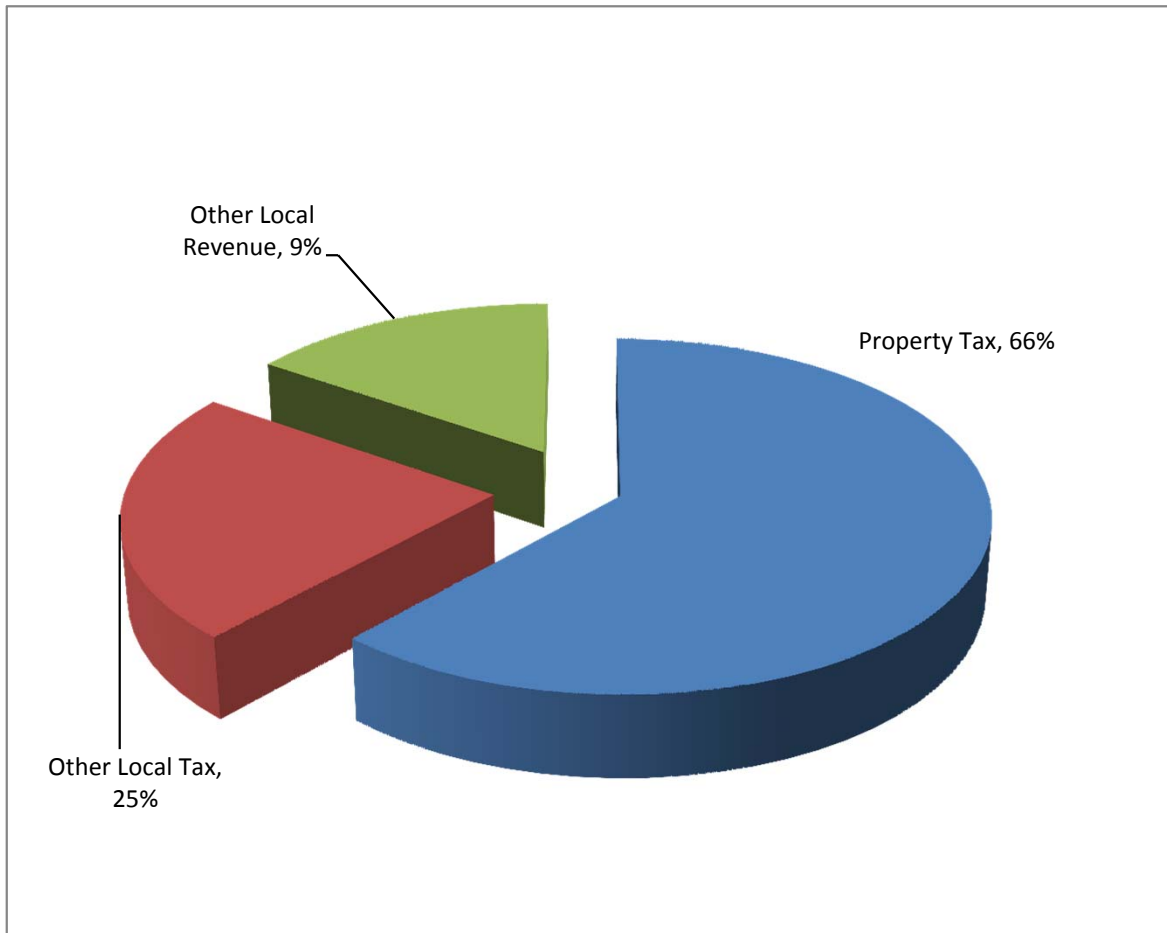
Transfers from other funds reflect an estimated \$3.4 million return of unspent FY 2012-13 local funds from the Portsmouth Public Schools, as well as an increase of \$1 million in transfer from the Public Utilities fund.

GENERAL FUND REVENUES FY2014 - BY SOURCE



<u>Source</u>	<u>FY2013</u> <u>Original</u>	<u>FY2014</u> <u>Adopted</u>	<u>Dollar</u> <u>Change</u>
Local Revenue	\$ 174,991,827	\$ 172,817,526	(2,174,301)
Intergovernmental Revenue	36,144,550	39,172,225	3,027,675
Other Revenue	9,669,682	13,708,689	4,039,007
	<u>\$ 220,806,059</u>	<u>\$ 225,698,440</u>	<u>4,892,381</u>

GENERAL FUND LOCAL REVENUES FY2014 - BY SOURCE



<u>Source</u>	<u>FY2013 Original</u>	<u>FY2014 Adopted</u>	<u>Dollar Change</u>
Property Tax	\$ 116,821,692	\$ 115,023,027	(1,798,665)
Other Local Tax	43,183,303	42,743,634	(439,669)
Other Local Revenue	14,986,832	15,050,865	64,033
	<u>\$ 174,991,827</u>	<u>\$ 172,817,526</u>	<u>(2,174,301)</u>

Business Center Expenditure Budget Summary Report grouped by Fund

City of Portsmouth

Fiscal Year 2014

	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund				
01 General Government	13,211,167	13,648,991	13,948,991	14,320,397
02 Non-Departmental	130,401,073	96,535,688	102,063,129	103,576,251
03 Judicial	17,084,213	18,675,212	18,675,212	19,367,374
04 Public Safety	60,799,959	62,733,194	62,733,194	63,323,573
05 Public Works/General Services	13,931,526	14,911,317	14,911,317	15,507,454
06 Public Health	1,185,960	1,186,217	1,186,217	1,187,134
07 Parks, Recreation, and Cultural	9,374,424	10,413,693	10,413,693	10,499,764
08 Community and Economic	4,501,292	5,120,788	5,248,688	4,903,864
100 General Fund	250,489,614	223,225,100	229,180,441	232,685,811
Report Total	250,489,614	223,225,100	229,180,441	232,685,811

GENERAL FUND EXPENDITURES

The General Fund, by definition, is the City's main operating fund. Authoritative accounting standards define the General Fund as the fund used by default "to account for and report all financial resources not accounted for and reported in another fund." Many of the primary functions of the City along with administration are accounted for within the General Fund. Following is a brief discussion of each business center in the General Fund.

General Government

General Government includes the departments that provide the overall general administration of the City including the City Council, City Clerk, City Manager, Management and Legislative Affairs, Marketing and Communications, City Attorney, Human Resource Management, Civil Service Commission, City Registrar, Commissioner of the Revenue, City Assessor, City Treasurer, Finance and Budget, Procurement, Information Technology, and Telecommunications and the City Internal Auditor.

	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Expenditures	<u>\$ 13,648,991</u>	<u>\$ 14,320,397</u>	<u>\$ 671,406</u>	5%

FY2014 Budget Comments

General Government expenditures reflect the addition of a City Internal Audit department, elimination of previously budgeted vacancy savings for departments/offices that do not tend to generate such savings, and an increase in the City's Annual Required Contribution (ARC) for its two closed retirement plans. The budget also provides funds for additional staffing for the Treasurer and Commissioner of Revenue in order to increase revenue assessment and collection. This cost is offset by additional expected revenue.

Non-Departmental

Non-Departmental accounts for services and costs not related to other departments or agencies. Included in this section are allocations for contractual obligations or community services supported by the City, tax relief to the Elderly and Disabled citizens (Senior Citizen Tax Relief), local funding for the Portsmouth Public Schools, and Debt Service.

In each of the past four years the City has been mandated to make annual payments to the State to help balance the Commonwealth's budget. This "Aid to the Commonwealth" has been eliminated for FY2014.

	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Expenditures	\$ <u>96,535,688</u>	\$ <u>103,576,251</u>	\$ <u>7,040,563</u>	7%

FY2014 Budget Comments

The city's local support of the Portsmouth City School Division is included in the Non-Departmental category and at \$47.3 million comprise nearly one-half of the expenditures of the category. The Non-Departmental category also reflects a \$2.6 million increase in the City's General Obligation debt service. Also included is a lump sum amount for a 3% raise for general employees and constitutional offices, as well as step increases for sworn Police and Fire employees. Effective July 1, 2013, the cost of these increases will be distributed to department budgets. The pass-through of a \$500,000 State grant for the Virginia Sports Hall of Fame is also reflected in the increase. Portsmouth's share of bus service provided by Hampton Roads Transit is estimated to increase by \$274,000. The City contribution to the cost of retiree health insurance also contributes to the increased expenditure level. General Fund subsidies to City enterprise funds that are not fully self-supporting (Golf, Willett Hall and the Parking Authority) are budgeted in this department as well, and increase by a net of \$51,000. Support for Civic organizations is budgeted to rise by \$88,000. These increases are partially offset by the elimination of the State reductions in aid to localities.

Judicial

This business center includes civil and criminal agencies pertaining to the prosecution and adjudication including the Circuit Court Judges, Circuit Court Clerk, Magistrate, General District Court, Juvenile and Domestic Relations Court, Juvenile Court Services, the Sheriff and the Commonwealth Attorney. Services provided include the provision of a judicial procedure for the enforcement of State laws and City ordinances; assisting the Circuit Court Judges; maintaining and preserving documents; hearing criminal; traffic and civil cases; and protecting the welfare of children and families. Prevention and reduction of juvenile delinquency and the provision of constitutional and municipal services for the City of Portsmouth is also included.

	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Expenditures	\$ <u>18,675,212</u>	\$ <u>19,367,374</u>	\$ <u>692,162</u>	4%

FY2014 Budget Comments

Most of the increase in this category results from increased ARC for the City retirement plans and the elimination of vacancy savings. Additional funds are included for salary supplements for the Commonwealth Attorney's office so that he can be competitive in recruiting for attorneys.

Public Safety

This business center includes the departments of Police, E-911, and Fire, Rescue and Emergency Services which address citizenry protection. Services include the protection and security of all citizens to include community-policing efforts, the provision of efficient fire prevention, fire suppression, emergency medical care, hazardous material response and disaster preparedness services for the citizens of Portsmouth.

	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Expenditures	<u>\$ 62,733,194</u>	<u>\$ 63,323,573</u>	<u>\$ 590,379</u>	1%

FY2014 Budget Comments

The Public Safety departments increase by 1%. The increase relates to the increased annual required contribution for the Fire & Police retirement plan.

Public Works/General Services

Public Works/General Services consists of the divisions of Mosquito Control, Stormwater Management, Streets and Highways, Engineering, Traffic Engineering, Properties Management, and Cemetery Perpetual Care. Services provided include integrated Mosquito Control Program, maintenance of city streets and alleys, management of construction and other infrastructure projects, cleaning and maintenance of city stormwater drainage system and management of facilities and properties in the City. The Stormwater Management Division also provides inspection programs for construction and other activities, and administers the City's Comprehensive Stormwater Management Plan to protect the environment and ensure compliance with state and federal environmental requirements.

	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Expenditures	<u>\$ 14,911,317</u>	<u>\$ 15,507,454</u>	<u>\$ 596,137</u>	4%

FY2014 Budget Comments

This budget area includes \$250,000 in additional paving funds to address potholes and other road improvements. An additional \$98,000 is budgeted for chemicals used by Mosquito Control.

Public Health

This business center includes the departments of Public Health, Behavioral Healthcare Services, Social Services and the Office of Comprehensive Services. These departments are dedicated to promoting, protecting and preserving a health and safe community, provide Mental Health Intellectual Disabilities, Substance Abuse and Prevention Services to the citizens of Portsmouth and enhance the quality of life by promoting safety and self-sufficiency through agency programs and community partnerships. The General Fund appropriation in Public Health represents the City's contribution to these organizations.

	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Expenditures	<u>\$ 1,186,217</u>	<u>\$ 1,187,134</u>	<u>\$ 917</u>	0%

FY2014 Budget Comments

No change is anticipated in the City's overall funding level.

Parks, Recreation and Cultural

The Parks, Recreation and Cultural business center includes City's parks, museums, and libraries. A separate fund accounts for the activities of the City's two golf courses.

	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Expenditures	<u>\$ 10,413,693</u>	<u>\$ 10,499,764</u>	<u>\$ 86,071</u>	1%

FY2014 Budget Comments

This budget category includes funds to maintain the newly opened Paradise Creek Nature Park.

Community and Economic Development

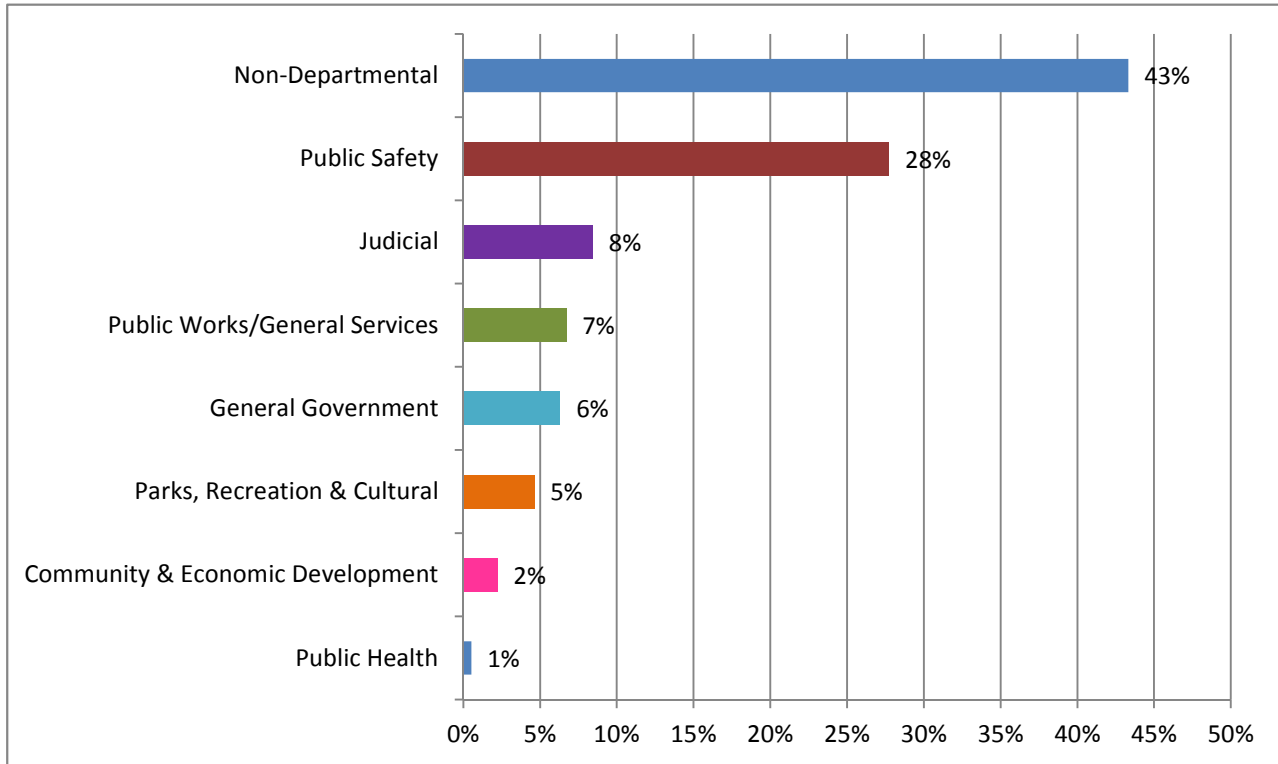
This business center includes the departments of Economic Development, Permits and Inspections and City Planning which address the City's overall development, marketing and planning needs. Services provided include the enforcement of the Commonwealth of Virginia's Building codes and assigned local regulations, coordination of new programs to promote new business development and the maintenance of existing businesses, and the provision of support for programs and activities related to the physical development and use of land in the City.

	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Expenditures	<u>\$ 5,120,788</u>	<u>\$ 4,903,864</u>	<u>\$ (216,924)</u>	-4%

FY2014 Budget Comments

The decrease in this area results from the elimination of 4 vacant Combination Inspector positions that are no longer needed.

GENERAL FUND EXPENDITURES FY2014 - BY BUSINESS CENTER



<u>Business Center</u>	<u>FY2013 Original</u>	<u>FY2014 Adopted</u>	<u>Dollar Change</u>
General Government	\$ 13,648,991	\$ 14,320,397	671,406
Non-Departmental	96,535,688	103,576,251	7,040,563
Judicial	18,675,212	19,367,374	692,162
Public Safety	62,733,194	63,323,573	590,379
Public Works/General Services	14,911,317	15,507,454	596,137
Public Health	1,186,217	1,187,134	917
Parks, Recreation & Cultural	10,413,693	10,499,764	86,071
Community Economic Development	5,120,788	4,903,864	(216,924)
	<u>\$ 223,225,100</u>	<u>\$ 232,685,811</u>	<u>9,460,711</u>