

City of Portsmouth
Fiscal Year 2015 Adopted Budget Revenue Summary

Funding Sources	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted
<u>100 General Fund</u>			
<u>Taxes</u>			
Real Property	90,068,269	88,373,826	88,270,194
Personal Property	23,983,723	23,774,403	24,221,203
Other General Proper	3,283,955	2,874,798	3,100,000
Other Local Taxes	26,958,971	26,956,377	29,742,279
Utility Tax Revenue	15,826,889	15,787,257	16,012,815
	<u>160,121,807</u>	<u>157,766,661</u>	<u>161,346,491</u>
<u>Intergovernmental Revenue</u>			
State Non-Categorical Aid	10,620,043	10,558,590	10,426,179
State Shared Expenses	8,816,209	9,317,876	9,280,370
State Categorical Aid	18,267,344	18,754,033	19,169,993
Federal Revenue	42,447	-	-
	<u>37,746,042</u>	<u>38,630,499</u>	<u>38,876,542</u>
<u>Charges For Services</u>			
Charges for Services	4,023,573	4,138,558	4,630,829
Miscellaneous Revenue	1,269,835	1,425,455	1,497,137
	<u>5,293,408</u>	<u>5,564,013</u>	<u>6,127,966</u>
<u>Revenue from Use of Money</u>			
Investment Income	15,520	16,631	30,714
<u>Fines and Forfeitures</u>			
Fines and Forfeiture	867,213	1,089,732	618,327
<u>Miscellaneous Revenue</u>			
Miscellaneous Revenue	80,295	76,351	15,300
<u>Other Financing Sources</u>			
Other Financing Sources	46,296	541,726	541,726
<u>Recovered Costs</u>			
Total Recovered Cost	3,524,301	3,662,828	3,636,554
<u>Licenses And Permits</u>			
Licenses and Permits	832,610	851,152	843,179
<u>Use Of Property</u>			
Use of Property	1,623,657	1,771,036	1,960,000
<u>Payment In Lieu Of Taxes</u>			
Payment in Lieu of Taxes	2,019,879	2,019,122	1,994,836
<u>Operating Transfers In</u>			
Transfers In	9,391,684	13,708,689	10,308,689
<u>Fund Balance</u>			
Fund Balance	-	6,987,371	12,981,674
Total General Fund	<u><u>221,562,712</u></u>	<u><u>232,685,811</u></u>	<u><u>239,281,998</u></u>

City of Portsmouth
Fiscal Year 2015 Adopted Budget Revenue Summary

Funding Sources	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted
<u>300 Capital Improvements Fund</u>			
<u>Taxes</u>			
Real Property	-	-	-
<u>Intergovernmental Revenue</u>			
State Categorical Aid	-	-	5,000,000
Federal Revenue	-	-	-
	-	-	5,000,000
<u>Charges For Services</u>			
Charges for Services	-	50,000	50,000
Miscellaneous Revenue	-	-	-
	-	50,000	50,000
<u>Other Financing Sources</u>			
Other Financing Sources	-	-	-
<u>School Textbook Fund</u>			
Schools	-	-	105,600
<u>Operating Transfers In</u>			
Transfers In	-	10,866,534	9,477,157
<u>Bond Proceeds</u>			
Bond Proceeds	-	14,039,289	-
<u>Fund Balance</u>			
Fund Balance	-	560,000	2,500,000
Total Capital Improvements Fund	-	25,515,823	17,132,757

400 Behavioral Healthcare Svc Fund

<u>Intergovernmental Revenue</u>			
State Non-Categorical Aid	261,066	288,004	288,004
State Categorical Aid	8,438,941	9,090,538	9,651,713
Federal Revenue	1,512,135	1,450,614	1,462,403
	10,212,142	10,829,156	11,402,120
<u>Charges For Services</u>			
Charges for Services	25,330	45,000	45,000
Miscellaneous Revenue	-	250,000	250,000
	25,330	295,000	295,000
<u>Revenue from Use of Money</u>			
Investment Income	1,277	-	-
<u>Operating Transfers In</u>			
Transfers In	595,731	692,413	651,169
<u>Fund Balance</u>			
Fund Balance	-	-	242,857
Total Behavioral Healthcare Svc Fund	10,834,480	11,816,569	12,591,146

405 Public Law Library Fund

<u>Charges For Services</u>			
Charges for Services	24,801	31,026	31,026
Total Public Law Library Fund	24,801	31,026	31,026

City of Portsmouth
Fiscal Year 2015 Adopted Budget Revenue Summary

Funding Sources	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted
<u>410 Social Services Fund</u>			
<u>Intergovernmental Revenue</u>			
State Categorical Aid	14,938,087	18,696,717	15,679,357
Federal Revenue	7,821	25,000	25,000
	14,945,908	18,721,717	15,704,357
<u>Charges For Services</u>			
Miscellaneous Revenue	130	196,981	20,000
<u>Miscellaneous Revenue</u>			
Miscellaneous Revenue	2,767	250,000	200,000
<u>Recovered Costs</u>			
Total Recovered Cost	71,665	85,000	75,000
<u>Operating Transfers In</u>			
Transfers In	3,631,725	4,772,167	3,813,311
Total Social Services Fund	18,652,195	24,025,865	19,812,668
<u>415 Community Services Fund</u>			
<u>Intergovernmental Revenue</u>			
State Categorical Aid	1,705,279	3,772,950	2,140,447
<u>Operating Transfers In</u>			
Transfers In	718,435	1,529,079	754,357
Total Community Services Fund	2,423,714	5,302,029	2,894,804
<u>420 Stormwater Management Fund</u>			
<u>Charges For Services</u>			
Charges for Services	7,457,821	7,511,148	7,511,211
<u>Revenue from Use of Money</u>			
Investment Income	2,413	-	-
<u>Fund Balance</u>			
Fund Balance	-	1,000,000	-
Total Stormwater Management Fund	7,460,234	8,511,148	7,511,211
<u>435 Willett Hall Fund</u>			
<u>Charges For Services</u>			
Charges for Services	10,460	20,000	20,000
Miscellaneous Revenue	-	1,866	2,156
	10,460	21,866	22,156
<u>Revenue from Use of Money</u>			
Investment Income	142	-	-
<u>Recovered Costs</u>			
Total Recovered Cost	74,101	125,000	125,000
<u>Use Of Property</u>			
Use of Property	42,640	70,000	70,000
<u>Operating Transfers In</u>			
Transfers In	-	92,812	102,399
Total Willett Hall Fund	127,343	309,678	319,555

**City of Portsmouth
Fiscal Year 2015 Adopted Budget Revenue Summary**

Funding Sources	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted
<u>440 Recreation Fund</u>			
<u>Charges For Services</u>			
Charges for Services	643,623	640,437	-
<u>Revenue from Use of Money</u>			
Investment Income	72	-	-
Total Recreation Fund	643,695	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	1,016,935	1,019,903	1,019,903
Total New Port Community Development Authority	1,016,935	1,019,903	1,019,903
<u>700 Public Utility Fund</u>			
<u>Charges For Services</u>			
Charges for Services	39,262,313	41,667,794	41,543,580
Miscellaneous Revenue	332,720	326,000	305,000
	39,595,033	41,993,794	41,848,580
<u>Revenue from Use of Money</u>			
Investment Income	13,792	-	-
<u>Other Financing Sources</u>			
Investment Income	28,315	-	-
Other Financing Sources	2,335	477,050	522,508
	30,650	477,050	522,508
<u>Recovered Costs</u>			
Total Recovered Cost	334,423	161,000	159,000
<u>Licenses And Permits</u>			
Licenses and Permits	9,895	7,000	8,000
<u>Use Of Property</u>			
Use of Property	53,058	58,192	53,500
<u>Bond Proceeds</u>			
	535	-	-
<u>Fund Balance</u>			
Fund Balance	-	1,000,000	1,000,000
Total Public Utility Fund	40,037,386	43,697,036	43,591,588

**City of Portsmouth
Fiscal Year 2015 Adopted Budget Revenue Summary**

Funding Sources	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted
<u>710 Public Utility CIP</u>			
<u>Taxes</u>			
Bond Proceeds	-	900,000	-
<u>Operating Transfers In</u>			
Transfers In	-	2,883,816	4,000,000
<u>Bond Proceeds</u>			
Bond Proceeds	-	30,473,284	51,000,000
Total Public Utility CIP	-	34,257,100	55,000,000
<u>720 Golf Fund</u>			
<u>Charges For Services</u>			
Charges for Services	864,073	958,206	980,706
Miscellaneous Revenue	766	-	-
	864,838	958,206	980,706
<u>Recovered Costs</u>			
Total Recovered Cost	1,979	-	-
<u>Use Of Property</u>			
Use of Property	264,264	394,050	394,050
<u>Operating Transfers In</u>			
Transfers In	1,116,739	1,271,332	1,318,452
Total Golf Fund	2,247,821	2,623,588	2,693,208
<u>740 Waste Management Fund</u>			
<u>Intergovernmental Revenue</u>			
State Categorical Aid	280,000	-	-
<u>Charges For Services</u>			
Charges for Services	12,628,480	12,000,000	12,163,677
Miscellaneous Revenue	1,554	4,800	4,800
	12,630,034	12,004,800	12,168,477
<u>Revenue from Use of Money</u>			
Investment Income	3,325	-	-
<u>Operating Transfers In</u>			
Transfers In	400,000	280,000	-
Total Waste Management Fund	13,313,359	12,284,800	12,168,477

**City of Portsmouth
Fiscal Year 2015 Adopted Budget Revenue Summary**

Funding Sources	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted
<u>750 Portsmouth Parking Authority</u>			
<u>Charges For Services</u>			
Charges for Services	343,028	368,076	345,044
Miscellaneous Revenue	806	800	2,400
	<u>343,834</u>	<u>368,876</u>	<u>347,444</u>
<u>Revenue from Use of Money</u>			
Investment Income	-	1,650	1,650
<u>Fines and Forfeitures</u>			
Fines and Forfeiture	165,290	232,133	185,986
<u>Use Of Property</u>			
Use of Property	779,526	818,970	816,940
<u>Operating Transfers In</u>			
Transfers In	-	64,397	10,228
Total Portsmouth Parking Authority	<u>1,288,650</u>	<u>1,486,026</u>	<u>1,362,248</u>

760 Portsmouth Pkg Authority CIP

<u>Operating Transfers In</u>			
Transfers In	-	225,000	400,000
Total Portsmouth Pkg Authority CIP	<u>-</u>	<u>225,000</u>	<u>400,000</u>

800 City Garage Fund

<u>Charges For Services</u>			
Charges for Services	8,275,687	8,274,499	9,530,192
Miscellaneous Revenue	74,682	-	-
	<u>8,350,369</u>	<u>8,274,499</u>	<u>9,530,192</u>
<u>Revenue from Use of Money</u>			
Investment Income	939	-	-
<u>Miscellaneous Revenue</u>			
	513	-	-
<u>Operating Transfers In</u>			
Transfers In	-	44,000	44,000
<u>Fund Balance</u>			
Fund Balance	-	1,614,249	424,558
Total City Garage Fund	<u>8,351,821</u>	<u>9,932,748</u>	<u>9,998,750</u>

810 Information Technology Fund

<u>Charges For Services</u>			
Charges for Services	5,082,552	5,025,310	5,399,190
Miscellaneous Revenue	28,851	30,000	30,000
	<u>5,111,403</u>	<u>5,055,310</u>	<u>5,429,190</u>
<u>Revenue from Use of Money</u>			
Investment Income	663	5,000	5,000
Total Information Technology Fund	<u>5,112,066</u>	<u>5,060,310</u>	<u>5,434,190</u>

**City of Portsmouth
Fiscal Year 2015 Adopted Budget Revenue Summary**

Funding Sources	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted
<u>820 Risk Management Fund</u>			
<u>Charges For Services</u>			
Charges for Services	5,685,363	5,768,536	5,768,536
<u>Revenue from Use of Money</u>			
Investment Income	5,702	-	-
<u>Recovered Costs</u>			
Total Recovered Cost	517,223	50,000	264,075
Total Risk Management Fund	6,208,288	5,818,536	6,032,611
<u>830 Health Insurance Fund</u>			
<u>Charges For Services</u>			
Charges for Services	19,523,432	22,031,363	25,183,197
<u>Revenue from Use of Money</u>			
Investment Income	222	-	-
<u>Miscellaneous Revenue</u>			
	-33,086	-	-
<u>Other Financing Sources</u>			
Other Financing Sources	-	-	325,544
<u>Operating Transfers In</u>			
Transfers In	528,234	-	-
Total Health Insurance Fund	20,018,802	22,031,363	25,508,741
<u>900 Portsmouth City Public Schools</u>			
<u>School General Fund</u>			
Schools	-	134,312,293	139,538,403
<u>School Grant Fund</u>			
Schools	-	17,146,860	16,629,307
<u>School Food Services Fund</u>			
Schools	-	8,220,504	8,477,000
<u>School Risk Mgmt Fund</u>			
Schools	-	955,702	955,702
<u>School Print Shop Fund</u>			
Schools	-	756,511	755,866
<u>School Construction Fund</u>			
Schools	-	3,000,000	-
<u>School Textbook Fund</u>			
Schools	-	1,278,948	1,347,080
Total Portsmouth City Public Schools	-	165,670,818	167,703,358
<u>910 Community Development</u>			
<u>Intergovernmental Revenue</u>			
Federal Revenue	-	1,432,498	1,827,707
Total Community Development	-	1,432,498	1,827,707
Total Funding Sources	359,324,302	614,478,112	632,415,946

**City of Portsmouth
Fiscal Year 2015 Adopted Budget Fund Summary**

Business Units	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted
<u>100 General Fund</u>			
General Government			
City Council	298,728	328,497	338,473
City Clerk	302,994	320,013	340,649
City Manager	1,108,239	868,629	943,435
Management and Legislative Affairs	343,091	400,036	480,608
Registrar	590,125	556,573	593,187
City Attorney	1,316,727	1,470,889	1,429,421
Human Resource Management	916,887	1,130,171	1,143,707
Civil Service Commission	37,279	97,180	97,180
Commissioner of the Revenue	1,382,596	1,645,115	1,785,796
City Assessor	767,068	841,142	972,047
City Treasurer	1,791,354	1,894,172	2,077,692
Finance and Budget	1,695,567	1,889,501	1,902,799
Finance and Budget - Procurement	866,541	1,116,988	1,076,103
Marketing and Communications	1,590,477	1,639,793	1,527,278
City Auditor	36,832	121,698	127,006
	13,044,504	14,320,397	14,835,381
Non-Departmental			
Non-Departmental	11,799,778	13,603,643	14,468,438
Transfers and Contingencies	60,686,836	60,908,736	63,516,462
Public Transportation	2,773,549	3,047,838	2,539,414
Debt Service	23,470,853	25,600,108	26,966,628
Support to Civic & Cultural Organizations	315,024	415,926	392,926
	99,046,040	103,576,251	107,883,868
Judicial			
Circuit Court Judges	576,567	554,989	601,468
Circuit Court Clerk	1,418,330	1,565,365	1,601,502
Magistrate	4,681	11,743	11,665
General District Court	53,305	50,905	50,953
Juvenile And Domestic Relations Court	43,432	29,963	30,622
Juvenile Court Services	1,177,114	1,180,891	1,257,816
Commonwealth Attorney	2,644,687	2,980,477	2,933,726
Sheriff	12,801,576	12,993,041	13,583,633
	18,719,691	19,367,374	20,071,385
Public Safety			
Police Department	32,579,425	34,196,570	33,897,841
E-911	1,991,332	2,008,489	2,091,825
Fire, Rescue And Emergency	26,189,371	27,118,514	27,575,347
	60,760,128	63,323,573	63,565,013
Public Works/General Services			
Streets And Highways	2,912,243	3,493,214	3,425,100
Mosquito Control	306,339	484,794	499,490
Engineering	1,084,212	1,361,549	1,439,011
Traffic Engineering	2,293,779	2,716,606	2,462,031
Property Management	3,496,049	3,746,899	3,728,092
Utilities	2,404,975	2,699,500	2,350,000
Rental Of Land	689,686	654,757	591,721
Harbor Center Pavilion	350,551	350,135	334,874
Landscape Maintenance	-	-	2,606,514
	13,537,835	15,507,454	17,436,833

**City of Portsmouth
Fiscal Year 2015 Adopted Budget Fund Summary**

Business Units	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted
<u>100 General Fund</u>			
Public Health			
Public Health Department	1,213,224	1,187,134	1,267,485
Parks, Recreation, and Cultural			
Museums	1,662,781	1,764,811	1,894,430
Public Library	2,142,531	2,209,126	2,301,400
Parks, Recreation and Leisure Services - Administration	3,592,246	4,069,853	3,297,333
Parks, Recreation and Leisure Services - Parks	1,658,749	2,096,514	485,083
Parks, Recreation and Leisure Services - Recreation	289,697	359,460	358,554
Parks, Recreation and Leisure Service-Before & After Program	-	-	552,872
	9,346,004	10,499,764	8,889,672
Community and Economic Development			
Permits and Inspections	2,228,869	2,399,958	641,458
Economic Development	780,458	885,291	945,050
Planning	1,466,419	1,618,615	1,560,743
Neighborhood Advancement	-	-	2,185,110
	4,475,746	4,903,864	5,332,361
Total General Fund	220,143,171	232,685,811	239,281,998
<u>300 Capital Improvements Fund</u>			
Capital Improvements			
Drainage and Street Improvements	-	5,724,492	11,128,984
Education	-	2,760,000	2,260,000
Industrial and Economic Development	-	50,000	-
Leisure Services	-	325,000	1,165,000
Municipal Facilities	-	16,656,331	1,594,865
Fleet Management	-	-	983,908
	-	25,515,823	17,132,757
Total Capital Improvements Fund	-	25,515,823	17,132,757
<u>400 Behavioral Healthcare Svc Fund</u>			
Public Health			
Behavioral Healthcare Services Fund	9,718,581	11,816,569	12,591,146
Total Behavioral Healthcare Svc Fund	9,718,581	11,816,569	12,591,146
<u>405 Public Law Library Fund</u>			
Parks, Recreation, and Cultural			
Law Library Fund	21,288	31,026	31,026
Total Public Law Library Fund	21,288	31,026	31,026
<u>410 Social Services Fund</u>			
Public Health			
Social Services Fund	18,607,944	24,025,865	19,812,668
Total Social Services Fund	18,607,944	24,025,865	19,812,668

**City of Portsmouth
Fiscal Year 2015 Adopted Budget Fund Summary**

Business Units	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted
<u>415 Community Services Fund</u>			
Public Health CSA Fund	2,422,878	5,302,029	2,894,804
Total Community Services Fund	2,422,878	5,302,029	2,894,804
<u>420 Stormwater Management Fund</u>			
Public Works/General Services Storm Water Management Fund	7,144,270	8,511,148	7,511,211
Total Stormwater Management Fund	7,144,270	8,511,148	7,511,211
<u>435 Willett Hall Fund</u>			
Community and Economic Development Willett Hall	212,662	309,678	319,555
Total Willett Hall Fund	212,662	309,678	319,555
<u>440 Recreation Fund</u>			
Parks, Recreation, and Cultural Recreation Fund	634,258	640,437	-
Total Recreation Fund	634,258	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	311,799	1,019,903	1,019,903
Total New Port Community Development Authority	311,799	1,019,903	1,019,903
<u>700 Public Utility Fund</u>			
Public Works/General Services Public Utilities Fund	35,864,399	43,697,036	43,591,588
Total Public Utility Fund	35,864,399	43,697,036	43,591,588
<u>710 Public Utility CIP</u>			
Capital Improvements Sewer	-	11,157,100	2,500,000
Water	-	23,100,000	52,500,000
	-	34,257,100	55,000,000
Total Public Utility CIP	-	34,257,100	55,000,000
<u>720 Golf Fund</u>			
Parks, Recreation, and Cultural Golf Services Fund	2,067,871	2,623,588	2,693,208
Total Golf Fund	2,067,871	2,623,588	2,693,208

**City of Portsmouth
Fiscal Year 2015 Adopted Budget Fund Summary**

Business Units	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted
<u>740 Waste Management Fund</u>			
Public Works/General Services Waste Management Fund	12,354,931	12,284,800	12,168,477
Total Waste Management Fund	12,354,931	12,284,800	12,168,477
<u>750 Portsmouth Parking Authority</u>			
Public Works/General Services Parking Authority Fund	1,361,165	1,486,026	1,362,248
Total Portsmouth Parking Authority	1,361,165	1,486,026	1,362,248
<u>760 Portsmouth Pkg Authority CIP</u>			
Capital Improvements Parking Authority CIP	-	225,000	400,000
Total Portsmouth Pkg Authority CIP	-	225,000	400,000
<u>800 City Garage Fund</u>			
Public Works/General Services City Garage Fund	8,089,029	9,932,748	9,998,750
Total City Garage Fund	8,089,029	9,932,748	9,998,750
<u>810 Information Technology Fund</u>			
General Government Information Technology	4,017,895	3,933,498	4,324,911
Information Technology - Telecommunications	989,451	1,126,812	1,109,279
	5,007,346	5,060,310	5,434,190
Total Information Technology Fund	5,007,346	5,060,310	5,434,190
<u>820 Risk Management Fund</u>			
General Government Finance and Budget - Risk Management Fund	4,224,702	5,818,536	6,032,611
Total Risk Management Fund	4,224,702	5,818,536	6,032,611
<u>830 Health Insurance Fund</u>			
General Government Finance and Budget - Health Insurance Fund	23,145,841	22,031,363	25,508,741
Total Health Insurance Fund	23,145,841	22,031,363	25,508,741
<u>900 Portsmouth City Public Schools</u>			
Education Public Education	-	165,670,818	167,703,358
Total Portsmouth City Public Schools	-	165,670,818	167,703,358
<u>910 Community Development</u>			
Community and Economic Development Community Planning and Development Program	-	1,432,498	1,827,707
Total Community Development	-	1,432,498	1,827,707

**City of Portsmouth
Fiscal Year 2015 Adopted Budget Fund Summary**

Business Units	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted
City Total Budget	351,332,134	614,478,112	632,415,946

City of Portsmouth
Fiscal Year 2015 Position Summary

	FY 2013 Actual Full Time FTE = 1	FY 2014 Amended Full Time FTE = 1	FY 2015 Adopted Full Time FTE = 1
General Government			
City Council	7	7	7
City Clerk	4	4	4
City Manager	6	6	6
Office of Management Services	3	3	3
Registrar	4	4	4
City Attorney	11	11	11
Department of Human Resource Management	10	9	9
Commissioner of the Revenue	21	23	23
City Assessor	9	9	9
City Treasurer	24	25	25
Department of Finance	18	19	19
Procurement and Risk Management	5	5	5
Information Technology	26	28	28
Telecommunications	7	7	7
Office of Marketing and Communications	9	6	6
Risk Management Fund	3	3	3
City Auditor	1	1	1
Total General Government	168	170	170
Judicial			
Circuit Court Judges	8	8	8
Circuit Court Clerk	24	24	24
Commonwealth's Attorney	32	32	32
Sheriff	189	189	189
Total Judicial	253	253	253
Public Safety			
Police Department	345	345	345
E-911	32	32	32
Department of Fire, Rescue and Emergency	245	245	245
Total Public Safety	622	622	622

City of Portsmouth
Fiscal year 2015 Position Summary

	FY 2013 Actual Full Time FTE = 1	FY 2014 Amended Full Time FTE = 1	FY 2015 Adopted Full Time FTE = 1
Public Works			
Streets and Highways	15	15	15
Stormwater Management Fund	23	27	29
Mosquito Control	4	4	4
Engineering	16	16	16
Traffic Engineering	9	9	9
Parking Authority Fund	6	4	4
Property Management	40	41	41
Waste Management Fund	69	57	55
City Garage Fund	35	41	41
Public Utilities Fund	138	138	138
Harbor Center Pavilion	2	2	2
Landscape Maintenance	0	20	20
Total Public Works	357	374	374
Public Health			
Behavioral Healthcare Services Fund	120	120	120
Social Services Fund	248	248	248
Total Public Health	368	368	368
Parks, Recreation, and Cultural			
Department of Museums	25	25	25
Department of Public Library	29	29	29
Golf Services Fund	17	16	16
Parks, Recreation and Leisure Services	53	32	32
Total Parks, Recreation, and Cultural	124	102	102
Community and Economic Development			
Permits and Inspections	30	7	7
Department of Economic Development	6	6	6
Willetts Hall Fund	2	2	2
Department of Planning	12	10	10
Neighborhood Advancement	0	26	26
Total Community and Economic Development	50	51	51
Total City Positions	1942	1940	1940

UNRESTRICTED, UNASSIGNED FUND BALANCE/NET POSITION SCHEDULE - ALL FUNDS

	Governmental Funds					Total Governmental Funds	Enterprise Funds	Internal Service Funds	Total Primary Government
	General Fund	Special Revenue Funds	Capital Improvements Fund	Permanent Fund	Total Governmental Funds				
Unassigned or Unrestricted Fund Balance/Net Position at 6/30/2013 ⁽¹⁾	\$ 236,707,641	\$ -	\$ -	\$ 1,499,083	\$ 238,206,724	\$ 45,783,929	\$ 14,612,536	\$ 298,603,189	
Release of FY2013 Committed Fund Balance	7,187,371								
Projected FY2014 revenues:									
Local	173,028,925	17,332,832	59,997,923	100,000	250,459,680	59,091,450	41,228,708	350,779,838	
Intergovernmental	39,471,021	34,756,321	-	-	74,227,342	-	-	74,227,342	
Other Sources ⁽²⁾	11,107,516	1,000,000	-	-	12,107,516	1,000,000	-	13,107,516	
Total available funds	467,502,474	53,089,153	59,997,923	1,599,083	575,001,262	45,783,929	55,841,244	736,717,885	
Estimated FY2014 expenditures:	409,904,484	53,089,153	59,997,923	100,000	523,091,560	60,091,450	42,842,957	626,025,967	
Projected Fund Balance/Net Assets at 6/30/2014	57,597,990	-	-	1,499,083	51,909,702	45,783,929	12,998,287	110,691,918	
Projected FY2015 revenues:									
Local	176,573,367	14,862,032	71,512,707	100,000	263,048,106	58,815,521	46,549,734	368,413,361	
Intergovernmental	39,418,268	29,246,924	-	-	68,665,192	-	-	68,665,192	
Other Sources ⁽²⁾	10,308,689	71,357	-	-	10,380,046	1,000,000	-	11,380,046	
Total available funds	283,898,314	44,180,313	71,512,707	1,599,083	394,003,046	105,599,450	59,548,021	559,150,517	
Adopted FY2015 expenditures	239,281,998	44,180,313	71,512,707	100,000	355,075,018	59,815,521	46,974,292	461,864,831	
Fund Balance Reserved for Debt Service Sinking Fund	6,415,772								
Projected Fund Balance/Net Assets at 6/30/2015	\$ 38,200,544	\$ -	\$ -	\$ 1,499,083	\$ 38,928,028	\$ 45,783,929	\$ 12,573,729	\$ 97,285,686	



Fund Balance Policy requires FB to equal or exceed 15% of budgeted General Fund Revenue.
 $\$232,431,988 * 15\% = \$35,692,300$, therefore the policy has been met.

Policy requires that unrestricted net position of the Utility Fund equal or exceed 75% of the budgeted revenue for the Utility Fund. Of the Projected Unrestricted Net Position at June 30, 2015 for all enterprise funds, \$45,424,060 is for Utility Funds. Budgeted revenue for the Utility fund for FY2015 is projected at \$45,529,508 and 75% of this amount equals \$34,147,131. Therefore the policy has been met.

⁽¹⁾ Source: Unassigned Fund Balances and/or Unrestricted Net Assets per the FY2013 Unaudited Draft CAFR. The General Fund Balance includes \$168,348,154 in Pension Obligation Bond Proceeds, which were transferred to the City's Retirement Plan Administrator in FY 2014.
⁽²⁾ Transfers In From Other Funds

Rate Change Table

Description	FY 2014 Adopted	FY 2015 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	\$0.90 per pack	\$0.30 per pack
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	\$32.00	\$7.00
Vehicles over 4,000 pounds	\$30.00	\$37.00	\$7.00
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 2014 Adopted	FY 2015 Proposed	\$ 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	\$511.19	\$511.19	\$0%
ALS 2 Transport	\$739.88	\$739.88	\$0%
BLS Emergency	\$430.88	\$430.88	\$0%
Mileage	\$8.79	\$8.79	\$0%
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 2014 Adopted	FY 2015 Proposed	\$ 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	\$140.00	\$140.00	\$0.00
After Care	\$190.00	\$190.00	\$0.00
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	\$7.00	\$7.00	\$0.00
with Focus Program or Planetarium	\$1.00	\$1.00	\$0.00
with Focus Program and Planetarium	\$2.00	\$2.00	\$0.00
Discount for AAA Members, Military and Sen	-\$1.00	-\$1.00	\$0.00
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	\$35.00	\$35.00	\$0.00

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
July 1, 2013	\$7,133,727,000	\$713,372,700	\$631,649,000	\$81,723,700
July 1, 2012	\$7,425,030,000	\$742,503,000	\$316,767,000	\$426,736,000
July 1, 2011	\$7,333,064,000	\$733,306,400	\$326,609,000	\$406,697,400
July 1, 2010	\$7,677,617,000	\$767,761,700	\$308,221,000	\$459,541,700
July 1, 2009	\$7,591,664,000	\$759,166,400	\$241,689,000	\$517,477,400

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 entirely of general obligation bonds and notes, which are supported by City general revenues. There is no outstanding debt secured solely by revenues to be received from a particular undertaking. The City's general debt is intended to be funded from the City's General Fund. The debt of the proprietary funds, consisting of the

**City
Indebtedness**

Public Utility Fund, the Port Improvement Fund, the City Garage Fund, and the Information Technology Services Fund is expected to be paid or has been 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
July 1, 2013	\$656,911,034	9.2%	7.5%
July 1, 2012	\$339,834,691	4.6%	4.2%
July 1, 2011	\$348,620,965	4.8%	4.3%
July 1, 2010	\$329,622,593	4.3%	3.8%
July 1, 2009	\$266,218,808	3.5%	3.1%

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	2.32%
June 30, 2012	\$22,628,617	\$4,393,905	\$2,085,765	5,639,391	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

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 also adopted a debt service policy limit of 10% 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	\$ 7,133,727,000
Debt limit - 10 percent of assessed value (1)	713,372,700
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 2005 B (3)	8,105,000
GO Taxable General Obligation and Refunding Bonds, Series 2013 B (3)	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	25,262,047
Debt applicable to debt limit	631,648,987
Legal margin for additional debt	\$ 81,723,713

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.
- (3) Not included in legal debt limit as the series is self-supporting and referendum approved.

