

## 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

The 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, City Auditor, Human Resource Management, Civil Service Commission, City Registrar, Commissioner of Revenue, City Assessor, City Treasurer, Finance and Budget, Procurement, Information Technology, and Telecommunications.

	<b>FY2015 Adopted</b>	<b>FY2016 Adopted</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Expenditures	<u>\$ 14,835,381</u>	<u>\$ 15,130,586</u>	<u>\$ 295,205</u>	2%

### FY2016 Budget Comments

Included in the Adopted Budget is a new Contracts Administrator position to support the procurement function. With the exception of certain inflationary increases, no other new initiatives are included in this category of expenditures.

### 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 transfers to other funds.

	<b>FY2015 Adopted</b>	<b>FY2016 Adopted</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Expenditures	<u>\$ 107,883,868</u>	<u>\$ 114,176,249</u>	<u>\$ 6,292,381</u>	6%

### **FY2016 Budget Comments**

The major increase in this category of expenditures relates to debt service payments on the Pension Obligation Bonds. This is not an increase to the bottom line budget, but merely reallocates costs that were previously included in the compensation lines of departments, for the Annual Required Contribution (ARC) needed for the City's two closed pension plans. All debt service costs are now reflected in a transfer to the Debt Service Fund. Also included in the FY 2015-16 budget is a proposed personal property tax relief program for Veterans who are 100% disabled, or their surviving spouses. The City's cost for Regional Jail per-diems and Hampton Roads Transit are also increasing.

### **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.

	<b>FY2015 Adopted</b>	<b>FY2016 Adopted</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Expenditures	<u>\$ 20,071,385</u>	<u>\$ 18,813,600</u>	<u>\$ (1,257,785)</u>	-6%

### **FY2016 Budget Comments**

All but one of the Sheriff's City funded positions were eliminated due to budget constraints. The budgets for this category of expenditures reflect the actual expected cost of baseline services, with the exception of a City-funded secretarial position and supplemental salary costs added to the General District Court budget.

## 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.

	FY2015 Adopted	FY2016 Adopted	Dollar Change	Percent Change
Expenditures	<u>\$ 63,565,013</u>	<u>\$ 55,394,642</u>	<u>\$ (8,170,371)</u>	-13%

### FY2016 Budget Comments

The required ARC is reduced for Police and Fire, and the costs are now reflected in the transfer to the Debt Service Fund in the non-departmental category. Additionally, approximately 33 Public Safety positions were frozen.

## 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, Cemetery Perpetual Care and Public utilities. 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.

	FY2015 Adopted	FY2016 Adopted	Dollar Change	Percent Change
Expenditures	<u>\$ 17,436,833</u>	<u>\$ 17,850,809</u>	<u>\$ 413,976</u>	2%

### FY2016 Budget Comments

This category of expenditures is increased due to additional costs to operate and maintain the City's two newest facilities, 801 Water Street and the Pines Recreational facility.

#### 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.

	FY2015 Adopted	FY2016 Adopted	Dollar Change	Percent Change
Expenditures	<u>\$ 1,267,485</u>	<u>\$ 1,267,485</u>	<u>\$ -</u>	0%

### FY2016 Budget Comments

No increase is programmed for this category of expenditures.

#### 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.

	FY2015 Adopted	FY2016 Adopted	Dollar Change	Percent Change
Expenditures	<u>\$ 8,889,672</u>	<u>\$ 8,184,149</u>	<u>\$ (705,523)</u>	-8%

### FY2016 Budget Comments

This category of expenditures reflects the actual expected cost for baseline services. The decrease reflects the final budgetary changes for the reorganization of services from the Parks Department to General Services and to Marketing.

### 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.

	<b>FY2015 Adopted</b>	<b>FY2016 Adopted</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Expenditures	<u>\$ 5,332,361</u>	<u>\$ 4,952,612</u>	<u>\$ (379,749)</u>	-7%

### FY2016 Budget Comments

This category of expenditures reflects a decrease due to the 6.5% budget cuts that each of these departments provided to assist with balancing the FY2016 General Fund budget.