

# The City of Portsmouth

"Where the Ohio and Scioto Meet"

## Department of Finance

Municipal Building, Room 3

728 Second Street, P.O. Box 1323  
Portsmouth, OH 45662

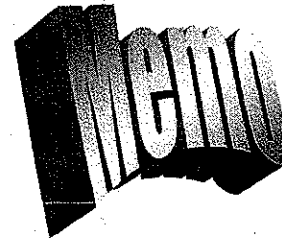
Phone: (740) 354-7751 ~ Fax: (740) 353-4583  
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State of Ohio

*M. Trent Williams*  
City Auditor

TO: JAMES D. KALB, MAYOR  
FROM: M. TRENT WILLIAMS, AUDITOR  
DATE: FEBRUARY 8, 2008  
RE: 2008 GENERAL FUND PROJECTED REVENUE  
2008 ENTERPRISE FUNDS PROJECTED REVENUE  
2008 ALL OTHER FUNDS PROJECTED REVENUE  
ALL FUNDS ACTUAL CARRYOVER BALANCES  
COPY: CITY COUNCIL, CITY SOLICITOR, DEPT. DIRECTORS



Please find attached a copy of the following:

- 2008 Revised Projected General Fund Revenue
- 1997 – 2007 General Fund Revenues
- 2008 Revised Projected Enterprise Funds Revenue
- All Funds 2008 Revised Estimated Revenue and Actual Carryover Balances

Revenues have been projected based on historical figures, current year to date statistics as well as using performance trends and information available at this time. All tables attached with projected revenue have been revised as of February 1, 2008 and year-end figures are actual at December 31, 2007.

Please advise if I may be of further assistance. Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Trent Williams".

M. TRENT WILLIAMS, AUDITOR

General Fund Revenue Summary 2008 Projected		REVISED February 1, 2008						
		M. Trent Williams, City Auditor						
	2006 Actual	2007 Budgeted	Thru 12/31 2007 Estimated	2007 Actual	Auditor 10-01-07 2008 Projected	Auditor 01-14-08 2008 Projected	Auditor 02-01-08 2008 Projected	Mayor's Proposed Budgeted Revenue
City Income Tax	4,743,175.67	4,950,000	4,950,000	4,881,254.17	4,950,000	4,950,000	4,950,000	5,050,000
Real & Personal Property Tax	1,799,909.51	1,825,000	1,767,000	1,769,202.79	1,727,000	1,775,000	1,800,000	1,850,000
State Sales-County	1,013,555.23	1,014,000	1,014,000	1,013,555.23	1,014,000	1,014,000	1,014,000	1,014,000
Court Collections	633,279.90	800,000	660,000	640,757.08	660,000	660,000	660,000	800,000
Inheritance Tax	90,970.60	200,000	300,000	383,899.25	100,000	250,000	250,000	350,000
Intangible Tax	16,883.23	3,000	18,000	17,795.06	15,000	15,000	15,000	16,000
Interest on Investments	327,699.38	300,000	340,000	329,427.44	300,000	325,000	325,000	400,000
Revenue Assistance-State	301,800.83	302,000	302,000	301,800.83	302,000	302,000	302,000	302,000
Cable TV Franchise	214,997.64	220,000	216,000	214,751.17	216,000	216,000	216,000	220,000
Board of Health	241,736.70	250,000	280,200	297,025.05	261,000	295,000	295,000	295,000
Miscellaneous	99,234.26	131,000	65,200	109,433.40	3,000	42,000	95,000	150,000
State Sales Tax-Local Govt.	95,229.98	95,000	95,000	95,229.98	95,000	95,000	95,000	95,000
Cemetery-Burial Permits/Misc.	27,918.00	30,000	34,900	47,079.05	29,000	40,000	40,000	38,000
Liquor Permits	33,663.00	32,000	34,000	38,276.70	34,000	35,000	35,000	38,000
Building Permits	50,105.04	55,000	70,000	75,162.11	50,000	50,000	65,000	75,000
Police Fines	17,825.00	25,000	15,000	13,155.00	15,000	15,000	15,000	25,000
Campground Fees	450.00	0	0	0.00	0	0	0	0
Electrical Permits	24,000.37	25,000	30,000	33,825.30	25,000	30,000	30,000	35,000
Police-Special Duty	102,182.00	125,000	110,000	143,477.50	110,000	150,000	150,000	135,000
Police Reports-Fingerprinting	1,658.70	1,500	1,500	1,523.75	1,000	1,000	1,500	2,000
City Business Licenses	4,425.00	4,500	3,500	3,663.00	4,500	4,500	4,000	4,500
Rents, Leases & Concessions	21,412.94	25,000	19,500	21,136.09	20,000	20,000	21,000	25,000
Police Impound Fees	16,511.00	15,000	12,000	12,996.00	12,000	12,000	13,000	17,000
Campus Security	5,000.00	5,000	5,000	5,000.00	5,000	5,000	5,000	5,000
Plumbing Permits	12,680.00	12,000	26,000	27,752.46	20,000	20,000	25,000	25,000
Cigarette Tax	922.10	1,000	1,000	855.32	1,000	1,000	1,000	1,000
Sewer Permits	805.00	1,000	700	820.00	800	1,000	1,000	800
Police Record Checks	1,860.00	1,500	1,500	1,784.00	1,500	1,500	1,500	1,500
Fire Reports	4,020.00	4,000	3,500	6,396.67	4,000	5,000	5,000	4,200
Misc. Engineering Fees	4,613.00	4,500	4,200	5,118.00	4,200	5,000	5,000	5,000
Demolitions	23,087.91	25,000	15,500	12,880.90	15,000	15,000	15,000	25,000
Donations/Grants	41,994.54	75,000	19,000	17,422.62	0	20,000	20,000	20,000
From County for Prosecutors	29,688.44	30,000	30,000	27,000.00	30,000	30,000	30,000	30,000
Transfer Health Insurance Savings	0.00	0	0	0.00	0	0.00	0.00	300,000
<b>Total Revenues</b>	<b>10,003,294.97</b>	<b>10,587,000</b>	<b>10,444,200</b>	<b>10,549,455.92</b>	<b>10,025,000</b>	<b>10,400,000.00</b>	<b>10,500,000.00</b>	<b>11,354,000.00</b>

**GENERAL FUND REVENUES**

Revised February 1, 2008

Source: M. Trent Williams, Auditor

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Unexpended Balance, January 1	380,218	429,879	981,539	1,037,813	1,757,877	544,171	70,465	4,599,168	4,930,370	4,743,176	4,881,264
Carryover Encumbrances	42,714	22,954	110,805	52,113	83,479	108,595	45,875	21,600	28,615	247,673	83,245
Unencumbered Balance, January 1	337,504	406,925	870,734	985,700	1,674,399	435,576	24,589	3,904	14,044	216,316	38,468
City Income Tax	3,916,510	3,920,552	4,065,051	4,272,358	4,276,189	4,351,456	4,459,291	4,599,168	4,930,370	4,743,176	4,881,264
Real & Personal Property Tax	1,460,409	1,458,318	1,577,375	1,610,982	1,564,689	1,795,414	1,694,074	1,663,071	1,790,950	1,799,910	1,799,910
State Sales-County	948,375	1,005,296	1,024,348	1,079,385	1,104,032	1,037,770	1,013,555	1,013,555	1,013,555	1,013,555	1,013,555
Court Collections	515,269	601,136	527,575	600,746	585,973	501,239	552,993	546,143	602,272	633,280	640,757
Inheritance Tax	370,570	690,701	619,044	1,021,622	255,277	401,946	260,378	455,236	167,797	90,971	393,899
Intangible Tax	2,150	2,333	2,477	2,477	14,773	5,002	2,221	3,115	2,196	16,893	17,795
Interest on Investments	3,190	236,747	319,317	544,796	345,634	123,772	42,107	37,503	137,564	329,427	329,427
Revenue Assistance-State	289,980	292,058	306,039	316,484	321,575	305,684	301,801	301,801	301,801	301,801	301,801
Cable TV Franchise	160,027	167,559	164,528	210,096	199,054	179,379	188,158	200,507	210,124	214,988	214,751
Board of Health	145,934	152,949	147,950	149,247	205,748	239,944	244,303	247,322	237,328	241,737	297,025
Miscellaneous	249,431	686,305	71,072	207,874	2,325,874	280,999	2,076,487	210,956	73,415	99,234	109,433
State Sales Tax-Local Govt.	84,979	95,285	101,814	101,351	79,025	85,853	95,230	95,230	95,230	95,230	95,230
Cemetery-Burial Permits/Misc.	43,880	39,071	39,708	37,336	38,425	39,360	41,665	31,694	36,026	27,918	47,079
Liquor Permits	30,340	33,849	30,703	27,006	31,315	30,097	30,883	35,552	32,411	33,663	36,277
Building Permits	29,428	29,228	30,055	18,319	30,514	26,844	73,686	101,432	48,418	50,105	75,162
Police Fines	19,210	23,757	15,205	15,700	14,745	14,895	20,000	11,000	9,710	17,825	13,155
17th Street Community Center	0	2,039	0	6,390	1,622	0	0	0	0	0	0
Campground Fees	18,092	182	191	186	0	204	268	0	0	450	0
Electrical Permits	16,912	16,684	21,468	15,954	20,180	19,951	36,213	43,112	23,050	24,000	33,825
Police-Special Duty	43,244	79,594	170,263	116,651	11,934	103,087	118,673	145,305	121,800	102,182	143,478
Police Reports-Fingerprinting	1,040	1,118	1,449	1,203	1,307	1,151	1,055	1,266	1,932	1,859	1,524
City Business Licenses	8,649	9,494	12,533	6,377	4,574	4,567	6,123	3,854	4,126	4,425	3,663
Rentals, Leases & Concessions	8,505	10,304	9,205	12,534	7,994	10,258	23,365	38,000	22,897	21,413	21,136
Police Impound Fees	10,620	12,705	10,560	11,253	13,366	13,703	13,235	11,617	12,399	16,511	12,996
Campus Security	2,960	10,955	3,138	6,318	5,894	6,324	5,513	5,007	5,022	5,000	5,000
Plumbing Permits	6,281	5,200	5,114	4,249	9,611	9,241	6,553	30,057	19,660	12,660	27,752
Cigarette Tax	1,409	1,304	1,099	1,164	1,043	1,038	1,150	944	993	922	865
Sewer Permits	1,596	4,092	4,540	1,665	2,320	1,235	2,893	3,035	1,053	805	820
Police Record Checks	2,682	1,846	1,703	1,264	1,608	1,450	1,619	1,672	1,932	1,860	1,784
Fire Reports	3,910	7,406	1,757	2,330	2,520	3,170	4,640	5,394	4,020	4,020	6,397
Misc. Engineering Fees	1,281	3,918	30,531	42,063	28,699	16,497	16,916	13,983	4,489	4,613	5,118
Demolitions	0	0	0	0	0	0	0	43,041	12,259	23,088	12,881
Donations/Grants	0	28,303	7,747	1,668	0	25,370	9,010	28,206	35,738	41,995	17,423
From County for Prosecutors	0	0	0	0	0	0	0	0	28,206	28,206	27,000
Use of Health Insurance Fund as Revenue											
Total Revenues	8,375,861	9,630,288	9,328,597	10,447,015	11,505,813	9,636,472	11,341,856	9,929,663	10,082,104	10,003,295	10,549,456
GRAND TOTAL (Revenues & Unexpended Balance)	8,756,079	10,060,167	10,310,136	11,484,828	13,263,690	10,180,643	11,412,321	9,955,168	10,124,762	10,250,968	10,632,701
GRAND TOTAL (Revenues & Unencumbered Balance)	8,713,365	10,037,214	10,199,330	11,432,715	13,180,211	10,072,048	11,366,446	9,933,567	10,096,147	10,219,611	10,594,233
Actual Year End Receipts	8,375,861	9,630,288	9,328,597	10,447,015	11,505,813	9,636,472	11,341,856	9,929,663	10,082,104	10,003,295	10,549,456
Actual Year End Expenses	8,393,460	9,078,628	9,272,323	9,726,951	12,719,519	10,110,178	11,366,816	9,912,509	9,877,090	10,167,723	10,494,629
Unexpended Balance, December 31	362,620	981,539	1,037,813	1,757,877	544,171	70,465	25,506	42,659	247,673	83,245	138,072
Carryover Encumbrances	22,954	110,806	52,113	83,479	108,595	45,875	21,600	28,615	31,357	38,468	68,619
Unencumbered Balance, December 31	339,666	870,734	985,700	1,674,399	435,576	24,589	3,904	14,044	216,316	44,777	69,453

\* FY 1998 reflects a change in fund balance due to conversion of chart of accounts that deleted two old funds, Fund #217 Special State & County State & County and Fund #781 Demolition Fund totaling \$97,259.53 added to the beginning General Fund Balance in 1998.  
 \* FY 2000 General Fund includes receipts of over \$1,000,000 in estate tax, far above the average year.  
 \* FY 2001 General Fund includes the receipt of a one time \$2,000,000 note received for OP&F accrued liability retirement.  
 \* FY 2003 General Fund includes a one time transfer from the CJP fund and transfers in from FEMA totaling \$1,922,593.30.

<b>All Funds - Projected Carryover Balances and Revenues</b>				<b>2008</b>
<b>February 1, 2008 (REVISED)</b>		<b>2007 Est.</b>	<b>2008</b>	<b>Amt. Available</b>
<b>M. Trent Williams, City Auditor</b>		<b>Carryover</b>	<b>Proj. Revenues</b>	<b>for Appropriation</b>
101	General	69,453.27	10,500,000.00	10,569,453.27
102	Compensated Absences	7,599.36	-	7,599.36
201	Municipal Court Grants	10,649.40	50,000.00	60,649.40
203	Municipal Court-Special Projects	170,916.12	160,000.00	330,916.12
204	Municipal Court-Probation Services	-	75,000.00	75,000.00
205	Municipal Court-Programs	2,727.48	70,000.00	72,727.48
207	Municipal Court-Computer	17,326.08	45,000.00	62,326.08
211	Fire Pension	2,967.55	70,000.00	72,967.55
212	Police Pension	2,967.43	70,000.00	72,967.43
213	D.A.R.E. State Grant	6,122.32	-	6,122.32
215	Local Law Block Grant	28,510.88	-	28,510.88
217	Federal & State COPS Grant	150,594.46	50,000.00	200,594.46
219	Indigent Drivers Alcohol Treatment	16,569.55	20,000.00	36,569.55
221	Enforcement & Education	1,437.22	1,000.00	2,437.22
223	Mandatory Fines	41,898.10	10,000.00	51,898.10
225	Law Enforcement Trust	200,474.14	-	200,474.14
231	Street Maintenance	106,319.07	925,000.00	1,031,319.07
233	State Highway	83,679.29	70,000.00	153,679.29
241	Environmental State Grants	141,940.96	600,000.00	741,940.96
243	Community Development	287,579.59	400,000.00	687,579.59
247	Tourism & Cultural Development	9,900.40	50,000.00	59,900.40
251	Health-Teen Pregnancy Prevention	-	100,000.00	100,000.00
252	Health-State Grant	21,940.96	400,000.00	421,940.96
253	Health-Rural AIDS State Grant	70,963.06	400,000.00	470,963.06
257	Health-Family Planning Title X	-	250,000.00	250,000.00
261	F.E.M.A. Grant	41,235.00	-	41,235.00
263	Health-Regional HIV Prevention	-	275,000.00	275,000.00
264	Health-Ryan White Title III	180.65	230,000.00	230,180.65
265	Flood Defense	767,480.34	220,000.00	987,480.34
301	Capital Improvement	1,357,384.18	1,200,000.00	2,557,384.18
401	General Bond Payment	31,275.30	150,000.00	181,275.30
603	Water Works-Surcharge	1,500,236.52	700,000.00	2,200,236.52
604	Water Works-Revenue "B"	61,309.80	4,000,000.00	4,061,309.80
605	Water Works-Capital Improvement	5,728,319.25	-	5,728,319.25
606	Water Works-Revenue "C"	1,241,369.34	720,000.00	1,961,369.34
609	Water Works-Rent Guarantee	256,805.56	100,000.00	356,805.56
620	Health-Primary Care Clinic	88,335.26	250,000.00	338,335.26
621	Sewage System Revenues	39,632.00	2,600,000.00	2,639,632.00
622	Sewage System Revenue "B"	1,500,278.16	72,000.00	1,572,278.16
623	Sewage System Revenue "C"	21,859.12	25,000.00	46,859.12
631	Sanitation	129,434.91	1,350,000.00	1,479,434.91
632	Sanitation Revenue "B"	436,600.00	-	436,600.00
703	Storeroom Revolving	1,635.75	-	1,635.75
705	Insurance Account "B"	304,640.88	3,000,000.00	3,304,640.88
801	Council Trust for Recreation	46,595.05	50,000.00	96,595.05
803	Unclaimed Monies Trust	69,006.15	-	69,006.15
805	Playground Trust	10,068.44	2,000.00	12,068.44
851	Cemetery Trust	124,826.91	20,000.00	144,826.91
853	Mausoleum Trust	244.02	-	244.02
901	Performance Bonds	15,296.90	50,000.00	65,296.90
903	Law Library	-	40,000.00	40,000.00
905	Engineering-3% State Fees	399.79	2,000.00	2,399.79
		15,226,985.97	29,372,000.00	44,598,985.97

City of Portsmouth, Ohio  
FY 2008 Enterprise Fund Revenues

FY 2008 PROJECTED

M. Trent Williams, Auditor  
Projections revised as of: 02/01/08

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
<b>WATER WORKS SYSTEM</b>													
Water Rev B Water Rents	340,000	320,000	320,000	320,000	310,000	300,000	330,000	340,000	320,000	350,000	340,000	310,000	3,900,000
Water Sale of Water	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Service Permits	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
Water On & Off Charges	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
Water Miscellaneous Charges	2,000	2,000	3,000	2,000	2,000	3,000	2,000	2,000	3,000	2,000	2,000	3,000	28,000
Water Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0
Water All Other Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Water Operating Fund #604</b>	<b>348,000</b>	<b>328,000</b>	<b>329,000</b>	<b>328,000</b>	<b>318,000</b>	<b>309,000</b>	<b>338,000</b>	<b>348,000</b>	<b>329,000</b>	<b>358,000</b>	<b>348,000</b>	<b>319,000</b>	<b>4,066,000</b>
Water Works C Contingency #606	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	720,000
<b>SEWERAGE SYSTEM</b>													
Sewer Collections	160,000	210,000	230,000	170,000	200,000	200,000	160,000	230,000	210,000	170,000	220,000	220,000	2,380,000
Sewer Collections Rosemount	50,000	0	0	50,000	0	0	50,000	0	0	50,000	0	0	200,000
Sewer Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0
Sewer All Other Revenues	2,000	2,000	1,000	2,000	2,000	1,000	2,000	2,000	1,000	2,000	2,000	1,000	20,000
<b>Sewer Operating Fund #621</b>	<b>212,000</b>	<b>212,000</b>	<b>231,000</b>	<b>222,000</b>	<b>202,000</b>	<b>201,000</b>	<b>212,000</b>	<b>232,000</b>	<b>211,000</b>	<b>222,000</b>	<b>222,000</b>	<b>221,000</b>	<b>2,600,000</b>
Sewer System B Contingency #622	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000
<b>SANITATION SYSTEM</b>													
Sanitation - Fees	100,000	90,000	120,000	100,000	100,000	110,000	100,000	100,000	100,000	90,000	100,000	100,000	1,210,000
Sanitation - Host Fees	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000
Sanitation - Dumpsters	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000
Sanitation - E.P.A Charge	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
Sanitation - Miscellaneous	2,000	2,000	1,000	2,000	2,000	1,000	2,000	2,000	1,000	2,000	2,000	1,000	20,000
Sanitation - Refund/Reimburse.	0	0	0	0	0	0	0	0	0	0	0	0	0
Sanitation - All Other Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Sanitation Fund #631</b>	<b>112,000</b>	<b>102,000</b>	<b>131,000</b>	<b>112,000</b>	<b>112,000</b>	<b>121,000</b>	<b>112,000</b>	<b>112,000</b>	<b>111,000</b>	<b>102,000</b>	<b>112,000</b>	<b>111,000</b>	<b>1,350,000</b>
Sanitation Syst. Contingency #632	0	0	0	0	0	0	0	0	0	0	0	0	0

All projections subject to execution of the following rate increases:

Water = 11.4% beginning August 1, 2002 to take full effect on November 1, 2002  
 Water = 5.7% beginning January 1, 2003 to take full effect on April 1, 2003  
 Water = 5.6% beginning January 1, 2004 to take full effect on April 1, 2004  
 Water = 5.8% beginning January 1, 2005 to take full effect on April 1, 2005  
 Water = 8.0% beginning January 1, 2006 to take full effect on April 1, 2006  
 Water = 3.0% beginning January 1, 2007 to take full effect on April 1, 2007  
 Water = 3.0% beginning January 1, 2008 to take full effect on April 1, 2008

The Water Works System has a separate contingency fund (Fund #606) for capital improvements as noted above

Sewer = 13.4% beginning August 1, 2002 to take full effect on November 1, 2002  
 Sewer = 5.9% beginning January 1, 2003 to take full effect on April 1, 2003  
 Sewer = 5.9% beginning January 1, 2004 to take full effect on April 1, 2004  
 Sewer = 0.0% beginning January 1, 2005 to take full effect on April 1, 2005  
 Sewer = 0.0% beginning January 1, 2006 to take full effect on April 1, 2006  
 Sewer = 3.0% beginning January 1, 2007 to take full effect on April 1, 2007  
 Sewer = 3.0% beginning January 1, 2008 to take full effect on April 1, 2008

The Sewer System has a separate contingency fund (Fund #622) for capital improvements as noted above

Sanitation = Residential Rate from \$9.25/month to \$12.75/month  
 Sanitation = Sanitor Rate from \$8.75/month to \$9.75/month  
 Sanitation = Effective March 14, 2005 with April 1, 2005 billing per Ordinance #23 of 2005  
 Sanitation = Residential Rate from \$12.75/month to \$13.20/month  
 Sanitation = Sanitor Rate from \$9.75/month to \$10.09/month  
 Sanitation = Effective January 8, 2007 with February 1, 2007 billing per Ordinance #01 of 2007  
 The Sanitation System has a separate contingency fund (Fund #632) for capital improvements as noted above