

CITY OF PORTSMOUTH, VIRGINIA

Schedule I-2

Budgetary Comparison Schedule

Schedule of Expenditures and Other Financing Uses (Non-GAAP Basis)

General Fund

Year ended June 30, 2004

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General government:				
Administration:				
Legislative:				
City council	\$ 317,553	313,953	313,660	293
City clerk	296,121	302,473	293,188	9,285
Total legislative	613,674	616,426	606,848	9,578
Executive:				
City manager	1,014,327	1,417,220	1,307,254	109,966
Management and legislative services	432,409	412,324	365,349	46,975
Total executive	1,446,736	1,829,544	1,672,603	156,941
Boards and commissions:				
Civil service commission	54,999	54,999	57,350	(2,351)
General registrar	368,315	368,455	373,488	(5,033)
Total boards and commissions	423,314	423,454	430,838	(7,384)
Total administration	2,483,724	2,869,424	2,710,289	159,135
City attorney	1,105,866	2,062,966	1,957,328	105,638
Human resource management	877,870	952,994	916,003	36,991
Financial administration:				
Commissioner of revenue	1,106,381	1,109,381	981,686	127,695
City assessor	815,759	824,231	753,386	70,845
City treasurer	1,564,230	1,564,230	1,504,840	59,390
Finance	1,780,889	1,806,380	1,747,933	58,447
Total financial administration	5,267,259	5,304,222	4,987,845	316,377
Public transportation	1,200,000	1,200,000	1,200,000	-
Total general government	10,934,719	12,389,606	11,771,465	618,141
Nondepartmental:				
Miscellaneous	2,976,953	2,618,943	2,609,990	8,953
Support to civic organizations	1,667,118	1,654,468	1,663,930	(9,462)
Information and records management	796,523	835,175	743,335	91,840
Total nondepartmental	5,440,594	5,108,586	5,017,255	91,331
Judicial:				
Circuit court judges	380,880	380,880	366,769	14,111
Circuit court clerk	1,153,979	1,153,979	1,176,799	(22,820)
Magistrate	8,164	8,494	7,845	649
General district court	41,043	41,043	41,401	(358)

CITY OF PORTSMOUTH, VIRGINIA

Schedule I-2, Continued

Budgetary Comparison Schedule

Schedule of Expenditures and Other Financing Uses (Non-GAAP Basis)

General Fund

Year ended June 30, 2004

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Judicial, continued:				
Juvenile and domestic relations court	\$ 856,302	856,302	932,333	(76,031)
Juvenile court services	330,257	330,257	347,731	(17,474)
Commonwealth's attorney	1,629,699	1,629,699	1,673,670	(43,971)
Sheriff	11,578,096	11,597,409	11,857,822	(260,413)
Total judicial	15,978,420	15,998,063	16,404,370	(406,307)
Public safety:				
Police	20,300,800	20,628,541	20,259,468	369,073
E-911 communications	1,859,496	1,874,941	1,804,777	70,164
Security and animal control	726,225	731,014	615,729	115,285
Fire, rescue, and emergency services	18,577,287	18,683,135	18,156,728	526,407
Total public safety	41,463,808	41,917,631	40,836,702	1,080,929
Public works:				
Administration	1,405,199	1,440,833	1,350,599	90,234
Streets and highways	3,576,390	3,950,516	4,105,481	(154,965)
Mosquito control	346,598	641,839	545,392	96,447
Traffic engineering	2,395,617	2,413,517	2,452,591	(39,074)
General services:				
Properties management	3,613,753	3,774,790	3,760,807	13,983
Rental of land and buildings	1,526,345	1,526,345	1,500,741	25,604
Utilities	1,540,000	1,540,000	1,650,867	(110,867)
Total public works	14,403,902	15,287,840	15,366,478	(78,638)
Public health and welfare -				
Health department	1,203,207	1,203,813	1,224,446	(20,633)
Parks, recreation and cultural:				
Parks and recreation - administration	3,624,015	3,679,488	3,787,581	(108,093)
Parks and recreation - parks	3,422,756	3,493,623	3,439,068	54,555
Museums	1,411,534	1,412,444	1,280,166	132,278
Public library	1,842,007	1,843,924	1,858,262	(14,338)
Total parks, recreation and cultural	10,300,312	10,429,479	10,365,077	64,402
Community development:				
Community quality and planning services	826,964	828,638	764,040	64,598
Economic development	1,244,753	883,316	869,602	13,714
Planning and zoning	869,592	915,033	863,732	51,301
Payments to Industrial Development Authority	-	261,200	167,359	93,841
Tourism	647,598	691,428	631,703	59,725
Total community development	3,588,907	3,579,615	3,296,436	283,179
Education -				
Payments to school board	29,399,743	29,399,743	28,390,142	1,009,601

CITY OF PORTSMOUTH, VIRGINIA

Schedule I-2, Continued

Budgetary Comparison Schedule

Schedule of Expenditures and Other Financing Uses (Non-GAAP Basis)

General Fund

Year ended June 30, 2004

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Debt service:				
Principal	\$ 11,411,230	11,420,230	11,419,698	532
Interest and fiscal charges	10,639,498	10,354,298	8,184,113	2,170,185
Costs of issuance	50,000	65,000	-	65,000
Total debt service	22,100,728	21,839,528	19,603,811	2,235,717
Budget allowance for vacancies	(1,350,000)	(1,350,000)	-	(1,350,000)
Total expenditures	153,464,340	155,803,904	152,276,182	3,527,722
Other financing uses -				
Transfers to other funds:				
Mental health services fund	435,154	443,322	443,322	-
Virginia public assistance fund	3,438,333	3,438,333	2,744,404	693,929
Golf fund	122,192	122,192	122,192	-
Grants fund	1,247,989	1,292,727	1,292,727	-
Public utility fund	2,000,000	2,000,000	2,000,000	-
Waste management fund	1,035,994	1,035,994	1,035,994	-
Willett Hall fund	265,000	265,000	265,000	-
Capital improvement fund	-	250,000	250,000	-
Total other financing uses	8,544,662	8,847,568	8,153,639	693,929
Total expenditures and other financing uses	\$ 162,009,002	164,651,472	160,429,821	4,221,651

Unaudited - see accompanying independent auditors' report.