

**Budgetary Comparison Schedule**  
**Schedule of Expenditures and Other Financing Uses (Non-GAAP Basis)**  
**General Fund**  
**Year ended June 30, 2006**

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General government:				
Administration:				
Legislative:				
City council	\$ 377,410	377,410	367,821	9,589
City clerk	312,645	312,645	301,144	11,501
Total legislative	690,055	690,055	668,965	21,090
Executive:				
City manager	1,853,363	1,669,657	1,662,622	7,035
Management and legislative services	381,812	381,824	391,236	(9,412)
Video services	219,519	212,247	188,145	24,102
Office of marketing	-	7,272	-	7,272
Total executive	2,454,694	2,271,000	2,242,003	28,997
Boards and commissions:				
Civil service commission	54,844	54,844	54,642	202
General registrar	465,400	465,400	459,901	5,499
Total boards and commissions	520,244	520,244	514,543	5,701
Total administration	3,664,993	3,481,299	3,425,511	55,788
City attorney	1,452,409	1,968,880	2,131,826	(162,946)
Human resource management	1,093,957	1,069,025	995,326	73,699
Financial administration:				
Commissioner of revenue	1,237,005	1,260,310	1,143,278	117,032
City assessor	1,030,697	1,030,697	992,771	37,926
City treasurer	1,671,689	1,676,724	1,618,274	58,450
Procurement and risk management	565,146	575,146	679,629	(104,483)
Finance	1,887,151	1,842,445	1,711,665	130,780
Total financial administration	6,391,688	6,385,322	6,145,617	239,705
Public transportation	1,642,931	1,642,931	1,627,744	15,187
<b>Total general government</b>	<b>14,245,978</b>	<b>14,547,457</b>	<b>14,326,024</b>	<b>221,433</b>
Nondepartmental:				
Miscellaneous	4,355,422	5,556,103	5,141,488	414,615
Contingency	200,000	1,945	-	1,945
Contingency for salaries	227,071	-	-	-
Retiree gratuity	391,222	-	-	-
Budget allowance for vacancies	(597,977)	-	-	-
Support to civic organizations	1,486,038	1,471,038	1,429,668	41,370
<b>Total nondepartmental</b>	<b>6,061,776</b>	<b>7,029,086</b>	<b>6,571,156</b>	<b>457,930</b>
Judicial:				
Circuit court judges	423,857	428,789	428,171	618
Circuit court clerk	1,369,479	1,466,842	1,415,471	51,371
Magistrate	8,367	8,367	7,343	1,024
General district court	45,646	45,646	40,763	4,883

(continued)

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**General Fund**  
**Year ended June 30, 2006**

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Judicial, continued:				
Juvenile and domestic relations court	\$ 803,435	868,435	888,686	(20,251)
Juvenile court services	331,689	266,689	262,746	3,943
Commonwealth's attorney	1,882,782	1,882,782	2,129,987	(247,205)
Sheriff	10,845,130	10,872,332	10,630,434	241,898
<b>Total judicial</b>	<b>15,710,385</b>	<b>15,839,882</b>	<b>15,803,601</b>	<b>36,281</b>
Public safety:				
Police	24,218,878	24,329,524	23,519,039	810,485
E-911 communications	2,125,447	2,125,447	2,001,977	123,470
Security and animal control	748,000	815,817	675,757	140,060
Overtime for firing range	107,650	-	-	-
Fire, rescue, and emergency services	22,499,214	22,473,114	21,658,754	814,360
<b>Total public safety</b>	<b>49,699,189</b>	<b>49,743,902</b>	<b>47,855,527</b>	<b>1,888,375</b>
Public works:				
Engineering	1,501,750	1,556,653	1,528,476	28,177
Streets and highways	3,437,000	3,437,000	3,372,236	64,764
Mosquito control	481,720	481,720	434,116	47,604
Traffic engineering	2,399,124	2,429,124	2,335,708	93,416
General services:				
Properties management	3,648,561	3,668,679	3,655,481	13,198
Utilities	1,523,850	1,868,694	1,969,364	(100,670)
Rental of land and buildings	1,557,743	1,485,023	1,470,863	14,160
Harbor Center pavilion	-	137,518	100,517	37,001
<b>Total public works</b>	<b>14,549,748</b>	<b>15,064,411</b>	<b>14,866,761</b>	<b>197,650</b>
<b>Public health and welfare - Health department</b>	<b>1,223,534</b>	<b>1,244,614</b>	<b>1,235,849</b>	<b>8,765</b>
Parks, recreation, and cultural:				
Community relations and leisure services	3,907,949	3,808,504	3,840,324	(31,820)
Parks	3,607,267	2,050,881	1,826,670	224,211
Museums	1,444,174	1,445,674	1,496,009	(50,335)
Public library	2,051,160	2,057,342	2,077,908	(20,566)
<b>Total parks, recreation, and cultural</b>	<b>11,010,550</b>	<b>9,362,401</b>	<b>9,240,911</b>	<b>121,490</b>
Community development:				
Permits and inspections	1,120,781	2,824,109	2,822,823	1,286
Economic development	1,136,434	1,136,763	1,090,369	46,394
Planning and zoning	1,407,574	1,477,855	1,340,234	137,621
Payments to Economic Development Authority	383,063	167,369	167,369	-
Portsmouth redevelopment and housing	-	175,000	175,000	-
Convention and visitors bureau	679,578	680,897	671,502	9,395
<b>Total community development</b>	<b>4,727,430</b>	<b>6,461,993</b>	<b>6,267,297</b>	<b>194,696</b>
<b>Education - Payments to school board</b>	<b>36,670,336</b>	<b>36,670,336</b>	<b>36,670,336</b>	<b>-</b>

(continued)

**Budgetary Comparison Schedule**  
**Schedule of Expenditures and Other Financing Uses (Non-GAAP Basis)**  
**General Fund**  
**Year ended June 30, 2006**

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Debt service:				
Principal	\$ 12,196,971	12,044,668	12,044,668	-
Interest and fiscal charges	9,783,079	10,282,263	10,208,918	73,345
Costs of issuance	100,000	658,476	658,476	-
<b>Total debt service</b>	<b>22,080,050</b>	<b>22,985,407</b>	<b>22,912,062</b>	<b>73,345</b>
<b>Total expenditures</b>	<b>175,978,976</b>	<b>178,949,489</b>	<b>175,749,524</b>	<b>3,199,965</b>
Other financing uses:				
Payment to escrow agent	-	-	38,330,411	(38,330,411)
Discount on refunding bonds	-	-	67,183	(67,183)
Transfers to other funds:				
Behavioral health services fund	519,014	519,014	519,014	-
Social services fund	3,453,112	3,453,112	3,453,112	-
Golf fund	810,887	241,956	241,956	-
Community services fund	1,239,400	1,728,915	1,707,443	21,472
Donations fund	50,000	82,224	82,224	-
Grants fund	-	26,267	26,267	-
Parking authority fund	367,500	355,620	355,620	-
Willet Hall fund	250,000	200,000	-	200,000
Capital improvement fund	500,000	3,896,406	3,896,406	-
<b>Total other financing uses</b>	<b>7,189,913</b>	<b>10,503,514</b>	<b>48,679,636</b>	<b>(38,176,122)</b>
<b>Special item - Payment to component unit to refund debt</b>	<b>-</b>	<b>-</b>	<b>2,236,629</b>	<b>(2,236,629)</b>
<b>Total expenditures, other financing uses, and special item</b>	<b>\$ 183,168,889</b>	<b>189,453,003</b>	<b>226,665,789</b>	<b>(37,212,786)</b>

Unaudited - see accompanying independent auditors' report.