

**Budgetary Comparison Schedule**  
**Schedule of Expenditures and Other Financing Uses (Non-GAAP Basis)**  
**General Fund**  
**Year ended June 30, 2007**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
General government:				
Administration:				
Legislative:				
City council	\$ 439,239	439,240	427,070	12,170
City clerk	311,161	335,001	325,773	9,228
<b>Total legislative</b>	<b>750,400</b>	<b>774,241</b>	<b>752,843</b>	<b>21,398</b>
Executive:				
City manager	1,564,737	1,364,677	1,340,317	24,360
Management and legislative services	501,951	659,838	689,544	(29,706)
Video services	186,450	345,375	346,942	(1,567)
Office of marketing	996,013	1,007,570	1,081,554	(73,984)
<b>Total executive</b>	<b>3,249,151</b>	<b>3,377,460</b>	<b>3,458,357</b>	<b>(80,897)</b>
Boards and commissions:				
Civil service commission	64,409	64,409	60,069	4,340
General registrar	476,178	425,815	425,508	307
<b>Total boards and commissions</b>	<b>540,587</b>	<b>490,224</b>	<b>485,577</b>	<b>4,647</b>
<b>Total administration</b>	<b>4,540,138</b>	<b>4,641,925</b>	<b>4,696,777</b>	<b>(54,852)</b>
City attorney	1,456,459	1,631,734	1,376,765	254,969
Human resource management	1,099,150	1,083,045	1,056,278	26,767
Financial administration:				
Commissioner of revenue	1,227,550	1,284,757	1,273,577	11,180
City assessor	856,466	881,428	869,062	12,366
City treasurer	1,793,511	1,842,238	1,744,693	97,545
Procurement and risk management	646,242	741,419	723,394	18,025
Finance	1,927,209	1,931,266	1,885,357	45,909
<b>Total financial administration</b>	<b>6,450,978</b>	<b>6,681,108</b>	<b>6,496,083</b>	<b>185,025</b>
Public transportation	2,157,632	2,036,338	2,036,338	-
<b>Total general government</b>	<b>15,704,357</b>	<b>16,074,150</b>	<b>15,662,241</b>	<b>411,909</b>
Nondepartmental:				
Miscellaneous	6,880,735	5,531,049	5,394,177	136,872
Support to civic organizations	1,222,592	1,284,272	1,310,527	(26,255)
<b>Total nondepartmental</b>	<b>8,103,327</b>	<b>6,815,321</b>	<b>6,704,704</b>	<b>110,617</b>
Judicial:				
Circuit court judges	462,222	525,657	510,928	14,729
Circuit court clerk	1,307,628	1,397,751	1,447,412	(49,661)
Magistrate	19,362	19,362	13,699	5,663
General district court	47,214	47,214	41,694	5,520
Juvenile and domestic relations court	814,635	814,635	813,887	748
Juvenile court services	373,313	369,883	369,744	139
Commonwealth's attorney	1,912,269	2,201,242	2,272,149	(70,907)
Sheriff	10,838,486	11,677,922	11,528,051	149,871
<b>Total judicial</b>	<b>15,775,129</b>	<b>17,053,666</b>	<b>16,997,564</b>	<b>56,102</b>

(continued)

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**Schedule of Expenditures and Other Financing Uses (Non-GAAP Basis)**  
**General Fund**  
**Year ended June 30, 2007**

		Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Public safety:					
Police	\$	23,947,281	25,657,013	26,058,784	(401,771)
E-911 communications		2,280,095	2,447,319	2,430,080	17,239
Security and animal control		677,237	733,252	731,263	1,989
Fire, rescue, and emergency services		21,348,619	23,116,201	23,436,775	(320,574)
<b>Total public safety</b>		48,253,232	51,953,785	52,656,902	(703,117)
Public works:					
Engineering		1,525,326	1,573,029	1,443,839	129,190
Streets and highways		3,714,731	3,678,805	3,588,199	90,606
Mosquito control		485,975	513,603	444,731	68,872
Traffic engineering		2,494,675	2,542,915	2,505,885	37,030
General services:					
Properties management		3,774,165	3,895,325	3,871,743	23,582
Utilities		1,649,000	1,771,407	1,781,475	(10,068)
Rental of land and buildings		1,420,824	1,304,380	1,437,707	(133,327)
Storeroom		-	-	464	(464)
Harbor Center pavilion		388,655	434,668	421,834	12,834
<b>Total public works</b>		15,453,351	15,714,132	15,495,877	218,255
<b>Public health and welfare - Health department</b>		1,272,507	1,299,000	1,267,040	31,960
Parks, recreation, and cultural:					
Parks and recreation - administration		911,435	1,405,946	3,872,624	(2,466,678)
Parks and recreation - recreation		1,600,350	1,238,323	373,295	865,028
Parks		4,003,372	4,084,849	2,279,039	1,805,810
Museums		1,665,673	1,774,332	1,793,162	(18,830)
Public library		2,118,207	2,308,921	2,339,975	(31,054)
<b>Total parks, recreation, and cultural</b>		10,299,037	10,812,371	10,658,095	154,276
Community development:					
Permits and inspections		3,151,079	3,492,555	3,506,005	(13,450)
Economic development		1,521,206	1,557,344	1,183,882	373,462
Planning		1,769,144	1,772,619	1,434,711	337,908
Payments to Economic Development Authority		70,251	315,251	315,251	-
Portsmouth redevelopment and housing		-	470,630	470,630	-
Convention and visitors bureau		653,258	711,981	715,598	(3,617)
<b>Total community development</b>		7,164,938	8,320,380	7,626,077	694,303
<b>Education - Payments to school board</b>		42,683,991	42,683,991	42,683,991	-
Debt service:					
Principal		13,685,465	13,685,465	13,681,588	3,877
Interest and fiscal charges		11,231,486	10,371,042	10,113,043	257,999
Costs of issuance		500,000	600,000	595,762	4,238
<b>Total debt service</b>		25,416,951	24,656,507	24,390,393	266,114
<b>Total expenditures</b>		190,126,820	195,383,303	194,142,884	1,240,419

(continued)

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**Schedule of Expenditures and Other Financing Uses (Non-GAAP Basis)**  
**General Fund**  
**Year ended June 30, 2007**

		<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Other financing uses:					
Payment to escrow agent	\$	-	-	36,133,012	(36,133,012)
Discount on refunding bonds		-	-	24,491	(24,491)
Payment on current refunding of debt		-	-	7,980,000	(7,980,000)
Transfers to other funds:					
Behavioral health services fund		664,724	664,724	664,724	-
Social services fund		3,196,150	5,005,556	4,536,504	469,052
Community services fund		1,253,979	2,250,589	2,033,666	216,923
Donations fund		47,000	47,000	47,000	-
Grants fund		-	12,269	12,269	-
City garage fund		-	97,000	96,948	52
Risk management fund		-	660,000	660,000	-
Parking authority		447,564	447,564	447,564	-
Willett Hall fund		174,435	174,435	-	174,435
Capital improvement fund		3,100,000	3,224,288	3,171,288	53,000
<b>Total other financing uses</b>		8,883,852	12,583,425	55,807,466	(43,224,041)
<b>Total expenditures and other financing uses</b>		\$ 199,010,672	207,966,728	249,950,350	(41,983,622)

Unaudited - see accompanying independent auditors' report.