

CITY OF PORTSMOUTH, VIRGINIA

Schedule J-3

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Special Revenue Funds

Year ended June 30, 2005

	Behavioral Health Services Fund			Public Law Library Fund		
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)
Revenues:						
Intergovernmental	\$ 5,699,046	5,686,743	(12,303)	-	-	-
Charges for services	2,987,597	2,456,517	(531,080)	34,500	30,295	(4,205)
Investment income	-	19,661	19,661	-	544	544
Miscellaneous	200,524	-	(200,524)	-	-	-
Total revenues	8,887,167	8,162,921	(724,246)	34,500	30,839	(3,661)
Expenditures -						
Current:						
Judicial	-	-	-	34,500	34,265	235
Health and welfare	9,329,837	8,439,066	890,771	-	-	-
Total expenditures	9,329,837	8,439,066	890,771	34,500	34,265	235
Revenues over (under) expenditures	(442,670)	(276,145)	166,525	-	(3,426)	(3,426)
Other financing sources -						
Transfers from other funds	442,670	442,670	-	-	-	-
Revenues and other financing sources over (under) expenditures and other financing uses	-	166,525	166,525	-	(3,426)	(3,426)
Fund balances at beginning of year	-	1,841,221	1,841,221	-	78,297	78,297
Cancellation of unexpended prior year encumbrances	-	264,690	264,690	-	6,510	6,510
Decrease in reserve for encumbrances	-	(226,593)	(226,593)	-	(561)	(561)
Fund balances at end of year	\$ -	2,045,843	2,045,843	-	80,820	80,820

(continued)

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Special Revenue Funds

Year ended June 30, 2005

	Social Services Fund			Stormwater Management Fund		
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)
Revenues:						
Intergovernmental	\$ 17,849,248	16,020,620	(1,828,628)	-	-	-
Charges for services	-	-	-	3,196,464	3,209,576	13,112
Investment income	-	-	-	4,000	-	(4,000)
Miscellaneous	1,000	-	(1,000)	-	23,788	23,788
Total revenues	17,850,248	16,020,620	(1,829,628)	3,200,464	3,233,364	32,900
Expenditures:						
Current:						
Public works	-	-	-	1,900,637	1,328,909	571,728
Health and welfare	21,148,602	19,612,612	1,535,990	-	-	-
Capital outlay	151,860	147,227	4,633	233,947	233,576	371
Total expenditures	21,300,462	19,759,839	1,540,623	2,134,584	1,562,485	572,099
Revenues over (under) expenditures	(3,450,214)	(3,739,219)	(289,005)	1,065,880	1,670,879	604,999
Other financing sources (uses):						
Transfers from other funds	3,450,214	3,391,339	(58,875)	-	-	-
Transfers to other funds	-	-	-	(1,065,880)	(1,065,880)	-
Total other financing sources (uses)	3,450,214	3,391,339	(58,875)	(1,065,880)	(1,065,880)	-
Revenues and other financing sources over (under) expenditures and other financing uses	-	(347,880)	(347,880)	-	604,999	604,999
Fund balances at beginning of year	-	452,887	452,887	-	2,047,182	2,047,182
Cancellation of unexpended prior year encumbrances	-	89,123	89,123	-	58,819	58,819
Increase (decrease) in reserve for encumbrances	-	(52,127)	(52,127)	-	191,745	191,745
Fund balances at end of year	\$ -	142,003	142,003	-	2,902,745	2,902,745

CITY OF PORTSMOUTH, VIRGINIA

Schedule J-3, Continued

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Special Revenue Funds

Year ended June 30, 2005

	Willett Hall		
	Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Charges for services	\$ 813,500	710,458	(103,042)
Investment income	500	1,114	614
Total revenues	814,000	711,572	(102,428)
Expenditures -			
Current - Parks, recreational and cultural	1,064,000	775,194	288,806
Revenues under expenditures	(250,000)	(63,622)	186,378
Other financing sources -			
Transfers from other funds	250,000	250,000	-
Revenues and other financing sources over expenditures and other financing uses	-	186,378	186,378
Fund balances at beginning of year	-	44,281	44,281
Fund balances at end of year	\$ -	230,659	230,659