

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, 2006

	Behavioral Health Services Fund			Public Law Library Fund		
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)
Revenues:						
Intergovernmental	\$ 5,892,592	5,931,041	38,449	-	-	-
Charges for services	3,270,731	3,283,363	12,632	34,845	29,696	(5,149)
Investment income	-	65,395	65,395	-	1,551	1,551
Miscellaneous	101,446	61,553	(39,893)	-	-	-
Total revenues	9,264,769	9,341,352	76,583	34,845	31,247	(3,598)
Expenditures:						
Current:						
Judicial	-	-	-	34,845	34,336	509
Health and welfare	9,736,951	8,788,304	948,647	-	-	-
Capital outlay	46,832	46,832	-	-	-	-
Total expenditures	9,783,783	8,835,136	948,647	34,845	34,336	509
Revenues over (under) expenditures	(519,014)	506,216	1,025,230	-	(3,089)	(3,089)
Other financing sources (uses) -						
Transfers from other funds	519,014	519,014	-	-	-	-
Transfers to other funds	-	(17,254)	(17,254)	-	-	-
Total other financing sources (uses)	519,014	501,760	(17,254)	-	-	-
Revenues and other financing sources (uses) over (under) expenditures and other financing uses	-	1,007,976	1,007,976	-	(3,089)	(3,089)
Fund balances at beginning of year	-	2,045,843	2,045,843	-	80,820	80,820
Cancellation of unexpended prior year encumbrances	-	6,331	6,331	-	708	708
Increase (decrease) in reserve for encumbrances	-	118,145	118,145	-	(6,411)	(6,411)
Fund balances at end of year	\$ -	3,178,295	3,178,295	-	72,028	72,028

(continued)

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, 2006

	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)
Revenues:						
Intergovernmental	\$ 19,480,375	18,094,478	(1,385,897)	-	-	-
Charges for services	-	-	-	3,758,970	3,642,062	(116,908)
Investment income	-	-	-	10,000	62,201	52,201
Miscellaneous	1,000	-	(1,000)	-	-	-
Total revenues	19,481,375	18,094,478	(1,386,897)	3,768,970	3,704,263	(64,707)
Expenditures:						
Current:						
Public works	-	-	-	1,939,425	1,561,941	377,484
Health and welfare	22,350,527	22,196,726	153,801	-	-	-
Capital outlay	583,960	385,823	198,137	53,700	35,770	17,930
Total expenditures	22,934,487	22,582,549	351,938	1,993,125	1,597,711	395,414
Revenues over (under) expenditures	(3,453,112)	(4,488,071)	(1,034,959)	1,775,845	2,106,552	330,707
Other financing sources (uses):						
Transfers from other funds	3,453,112	3,587,812	134,700	-	-	-
Transfers to other funds	-	-	-	(1,775,845)	(1,775,845)	-
Total other financing sources (uses)	3,453,112	3,587,812	134,700	(1,775,845)	(1,775,845)	-
Revenues and other financing sources (uses) over (under) expenditures and other financing uses	-	(900,259)	(900,259)	-	330,707	330,707
Fund balances at beginning of year	-	142,003	142,003	-	2,902,745	2,902,745
Cancellation of unexpended prior year encumbrances	-	55,525	55,525	-	16,918	16,918
Increase (decrease) in reserve for encumbrances	-	275,922	275,922	-	(201,858)	(201,858)
Fund balances at end of year	\$ -	(426,809)	(426,809)	-	3,048,512	3,048,512

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, 2006

	Community Services			Willett Hall		
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)
Revenues:						
Intergovernmental	\$ 3,364,725	3,451,095	86,370	-	-	-
Charges for services	-	-	-	727,610	872,620	145,010
Investment income	-	-	-	500	6,156	5,656
Use of property	-	-	-	100,000	93,466	(6,534)
Total revenues	3,364,725	3,451,095	86,370	828,110	972,242	144,132
Expenditures -						
Current:						
Health and welfare	5,093,640	5,078,498	15,142	-	-	-
Parks, recreational and cultural	-	-	-	1,078,110	903,826	174,284
Total expenditures	5,093,640	5,078,498	15,142	1,078,110	903,826	174,284
Revenues under expenditures	(1,728,915)	(1,627,403)	101,512	(250,000)	68,416	318,416
Other financing sources -						
Transfers from other funds	1,728,915	1,707,443	(21,472)	250,000	-	(250,000)
Revenues and other financing sources over expenditures and other financing uses	-	80,040	80,040	-	68,416	68,416
Fund balances at beginning of year	-	-	-	-	230,659	230,659
Increase in reserve for encumbrances	-	2,357	2,357	-	17,510	17,510
Fund balances at end of year	\$ -	82,397	82,397	-	316,585	316,585