

**CITY OF PORTSMOUTH, VIRGINIA  
Fund Balances, Governmental Funds**

**A-3**

**Last Ten Fiscal Years (modified accrual basis of accounting)**

|                                    | Fiscal year    |               |               |               |              |               |              |               |               |               |
|------------------------------------|----------------|---------------|---------------|---------------|--------------|---------------|--------------|---------------|---------------|---------------|
|                                    | 1997           | 1998          | 1999          | 2000          | 2001         | 2002          | 2003         | 2004          | 2005          | 2006          |
| General Fund                       |                |               |               |               |              |               |              |               |               |               |
| Reserved                           | \$ 2,054,265   | 2,913,261     | 5,422,022     | 2,409,932     | 1,311,794    | 3,468,710     | 1,978,078    | 3,319,963     | 1,997,783     | 2,123,318     |
| Unreserved                         | 14,196,541     | 13,505,424    | 12,983,938    | 12,800,008    | 11,419,715   | 13,319,176    | 14,924,689   | 18,730,024    | 27,492,525    | 36,473,047    |
| Total general fund                 | \$ 16,250,806  | 16,418,685    | 18,405,960    | 15,209,940    | 12,731,509   | 16,787,886    | 16,902,767   | 22,049,987    | 29,490,308    | 38,596,365    |
| All Other Governmental Funds       |                |               |               |               |              |               |              |               |               |               |
| Reserved                           | \$ 6,582,742   | 3,190,453     | 2,770,058     | 11,222,317    | 4,212,848    | 5,255,341     | 4,559,671    | 4,072,248     | 6,745,024     | 13,796,697    |
| Unreserved, reported in:           |                |               |               |               |              |               |              |               |               |               |
| Special revenue funds              | 1,215,459      | 1,178,115     | 1,460,551     | 1,104,889     | 3,088,850    | 2,059,431     | 3,272,243    | 5,764,887     | 6,043,199     | 6,380,664     |
| Permanent funds (1)                | -              | -             | -             | -             | -            | 41,585        | 100,213      | 120,002       | 140,468       | 185,397       |
| Capital projects funds             | (11,839,412)   | 6,529,402     | 33,858,096    | 13,075,578    | 549,618      | 4,683,728     | 810,330      | 2,100,788     | (2,530,084)   | 14,573,363    |
| Debt service funds (2)             | 788,753        | 350,000       | -             | -             | -            | -             | -            | -             | -             | -             |
| Total all other governmental funds | \$ (3,252,458) | \$ 11,247,970 | \$ 38,088,705 | \$ 25,402,784 | \$ 7,851,316 | \$ 12,040,085 | \$ 8,742,457 | \$ 12,057,925 | \$ 10,398,607 | \$ 34,936,121 |

(1) Permanent funds not used before fiscal year 2002.

(2) Debt service funds not used after fiscal year 1998.