

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, 2007

	Behavioral Health Services				Public Law Library			
	Budget	Actual	Variance favorable (unfavorable)	Budget	Budget	Actual	Variance favorable (unfavorable)	Budget
Revenues:								
Intergovernmental	\$ 6,850,401	6,472,277	(378,124)	-	-	-	-	-
Charges for services	3,249,868	2,928,297	(321,571)	34,845	34,845	29,206	(5,639)	34,845
Investment income	10,000	118,099	108,099	-	-	2,814	2,814	-
Miscellaneous	3,433	90,459	87,026	-	-	-	-	-
Total revenues	10,113,702	9,609,132	(504,570)	34,845	34,845	32,020	(2,825)	34,845
Expenditures:								
Current:								
Judicial	-	-	-	25,204	25,204	21,680	3,524	25,204
Health and welfare	10,713,026	10,058,700	654,326	-	-	-	-	-
Capital outlay	65,400	48,952	16,448	-	-	-	-	-
Total expenditures	10,778,426	10,107,652	670,774	25,204	25,204	21,680	3,524	25,204
Revenues over (under) expenditures	(664,724)	(498,520)	166,204	9,641	9,641	10,340	699	9,641
Other financing sources (uses) -								
Transfers from other funds	664,724	664,724	-	-	-	-	-	-
Transfers to other funds	-	(17,253)	(17,253)	(9,641)	(9,641)	(9,641)	-	(9,641)
Total other financing sources (uses)	664,724	647,471	(17,253)	(9,641)	(9,641)	(9,641)	-	(9,641)
Revenues and other financing sources over expenditures and other financing uses	-	148,951	148,951	-	-	699	699	-
Fund balances at beginning of year	-	3,178,295	3,178,295	-	-	72,028	72,028	-
Cancellation of unexpended prior year encumbrances	-	90,892	90,892	-	-	770	770	-
Increase (decrease) in reserve for encumbrances	-	216,551	216,551	-	-	(1,803)	(1,803)	-
Fund balances at end of year	\$ -	3,634,689	3,634,689	-	-	71,694	71,694	-

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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, 2007

	Social Services			Stormwater Management			Variance favorable (unfavorable)
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)	
Revenues:							
Intergovernmental	\$ 20,833,108	18,327,601	(2,505,507)	-	-	-	-
Charges for services	-	-	-	4,000,362	4,010,534	10,172	10,172
Investment income	-	-	-	-	77,960	77,960	77,960
Miscellaneous	1,000	-	(1,000)	-	-	-	-
Total revenues	20,834,108	18,327,601	(2,506,507)	4,000,362	4,088,494	88,132	88,132
Expenditures:							
Current:							
Public works	-	-	-	2,148,347	1,608,390	539,957	539,957
Health and welfare	25,734,664	22,894,460	2,840,204	-	-	-	-
Capital outlay	105,000	70,988	34,012	35,500	28,049	7,451	7,451
Total expenditures	25,839,664	22,965,448	2,874,216	2,183,847	1,636,439	547,408	547,408
Revenues over (under) expenditures	(5,005,556)	(4,637,847)	367,709	1,816,515	2,452,055	635,540	635,540
Other financing sources (uses):							
Transfers from other funds	5,005,556	4,536,504	(469,052)	-	-	-	-
Transfers to other funds	-	-	-	(4,395,468)	(4,395,468)	-	-
Total other financing sources (uses)	5,005,556	4,536,504	(469,052)	(4,395,468)	(4,395,468)	-	-
Revenues and other financing sources over (under) expenditures and other financing uses	-	(101,343)	(101,343)	(2,578,953)	(1,943,413)	635,540	635,540
Fund balances at beginning of year	-	(426,809)	(426,809)	-	3,048,512	3,048,512	3,048,512
Cancellation of unexpended prior year encumbrances	-	258,472	258,472	-	11,637	11,637	11,637
Decrease in reserve for encumbrances	-	(158,252)	(158,252)	-	(35,973)	(35,973)	(35,973)
Fund balances at end of year	\$ -	(427,932)	(427,932)	(2,578,953)	1,080,763	3,659,716	3,659,716

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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, 2007

	Comprehensive Services				Willett Hall		
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)	
Revenues:							
Intergovernmental	\$ 4,651,817	4,408,438	(243,379)	-	-	-	
Charges for services	-	-	-	727,610	219,742	(507,868)	
Investment income	-	-	-	-	14,819	14,819	
Use of property	-	-	-	100,000	113,553	13,553	
Total revenues	4,651,817	4,408,438	(243,379)	827,610	348,114	(479,496)	
Expenditures -							
Current:							
Health and welfare	6,902,406	6,522,313	380,093	-	-	-	
Parks, recreational and cultural	-	-	-	1,002,045	269,235	732,810	
Total expenditures	6,902,406	6,522,313	380,093	1,002,045	269,235	732,810	
Revenues over (under) expenditures	(2,250,589)	(2,113,875)	136,714	(174,435)	78,879	253,314	
Other financing sources -							
Transfers from other funds	2,250,589	2,033,666	(216,923)	174,435	-	(174,435)	
Total other financing sources	2,250,589	2,033,666	(216,923)	174,435	-	(174,435)	
Revenues and other financing sources over (under) expenditures	-	(80,209)	(80,209)	-	78,879	78,879	
Fund balances at beginning of year	-	82,397	82,397	-	316,585	316,585	
Cancellation of unexpended prior year encumbrances:	-	1,339	1,339	-	-	-	
Increase (decrease) in reserve for encumbrances:	-	(1,868)	(1,868)	-	20,284	20,284	
Fund balances at end of year	\$ -	1,659	1,659	-	415,748	415,748	

Schedule J-3, Continued

CITY OF PORTSMOUTH, VIRGINIA
Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Special Revenue Funds
Year ended June 30, 2007

	Recreation			
	Budget	Actual	Variance favorable (unfavorable)	
Revenues:				
Charges for services	\$ 571,500	93,103	(478,397)	
Investment income	-	19	19	
Total revenues	571,500	93,122	(478,378)	
Expenditures -				
Current -				
Parks, recreational and cultural	421,500	95,054	326,446	
Revenues over (under) expenditures	150,000	(1,932)	(151,932)	
Other financing use -				
Transfers to other funds	(150,000)	-	150,000	
Revenues under expenditures and other financing use	-	(1,932)	(1,932)	
Fund balances at beginning of year	-	-	-	
Fund balances at end of year	\$ -	(1,932)	(1,932)	