

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, 2008

	Behavioral Health Services			Public Law Library		
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)
Revenues:						
Intergovernmental	\$ 9,515,138	9,331,672	(183,466)	-	-	-
Charges for services	856,000	523,597	(332,403)	34,635	31,391	(3,244)
Investment income	70,000	80,548	10,548	-	1,490	1,490
Miscellaneous	935,763	4,109	(931,654)	-	-	-
Total revenues	11,376,901	9,939,926	(1,436,975)	34,635	32,881	(1,754)
Expenditures:						
Current:						
Judicial	-	-	-	34,635	37,385	(2,750)
Health and welfare	12,079,589	10,759,865	1,319,724	-	-	-
Capital outlay	544,736	507,432	37,304	-	-	-
Total expenditures	12,624,325	11,267,297	1,357,028	34,635	37,385	(2,750)
Revenues over (under) expenditures	(1,247,424)	(1,327,371)	(79,947)	-	(4,504)	(4,504)
Other financing sources (uses) -						
Transfers from other funds	526,278	526,278	-	-	-	-
Transfers to other funds	(1,143,455)	(1,143,455)	-	-	(51,975)	(51,975)
Fund balance	1,864,601	-	(1,864,601)	-	-	-
Total other financing sources (uses)	1,247,424	(617,177)	(1,864,601)	-	(51,975)	(51,975)
Revenues and other financing sources over expenditures and other financing uses	-	(1,944,548)	(1,944,548)	-	(56,479)	(56,479)
Fund balances at beginning of year	-	3,634,689	3,634,689	-	71,694	71,694
Cancellation of unexpended prior year encumbrances	-	617,092	617,092	-	666	666
Increase (decrease) in reserve for encumbrances	-	(222,733)	(222,733)	-	3,871	3,871
Fund balances at end of year	\$ -	2,084,500	2,084,500	-	19,752	19,752

(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, 2008

	Social Services			Stormwater Management		
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)
Revenues:						
Intergovernmental	\$ 19,684,972	18,813,962	(871,010)	-	-	-
Charges for services	-	-	-	4,435,240	4,415,523	(19,717)
Investment income	-	-	-	-	37,897	37,897
Miscellaneous	-	-	-	-	-	-
Total revenues	19,684,972	18,813,962	(871,010)	4,435,240	4,453,420	18,180
Expenditures:						
Current:						
Public works	-	-	-	2,105,362	1,781,264	324,098
Health and welfare	26,240,849	24,003,007	2,237,842	-	-	-
Capital outlay	235,570	160,162	75,408	92,000	91,998	2
Total expenditures	26,476,419	24,163,169	2,313,250	2,197,362	1,873,262	324,100
Revenues over (under) expenditures	(6,791,447)	(5,349,207)	1,442,240	2,237,878	2,580,158	342,280
Other financing sources (uses):						
Transfers from other funds	7,519,971	5,547,487	(1,972,484)	-	-	-
Transfers to other funds	-	-	-	(2,237,878)	(2,237,878)	-
Fund balance	(728,524)	-	728,524	-	-	-
Total other financing sources (uses)	6,791,447	5,547,487	(1,243,960)	(2,237,878)	(2,237,878)	-
Revenues and other financing sources over (under) expenditures and other financing uses	-	198,280	198,280	-	342,280	342,280
Fund balances at beginning of year	-	(427,932)	(427,932)	-	1,080,763	1,080,763
Cancellation of unexpended prior year encumbrances	-	198,207	198,207	-	14,113	14,113
Decrease in reserve for encumbrances	-	31,445	31,445	-	9,837	9,837
Fund balances at end of year	\$ -	-	-	-	1,446,993	1,446,993

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, 2008

	Comprehensive Services			Willett Hall		
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)
Revenues:						
Intergovernmental	\$ 6,243,074	4,604,141	(1,638,933)	-	-	-
Charges for services	-	-	-	878,128	302,791	(575,337)
Investment income	-	-	-	-	10,007	10,007
Use of property	-	-	-	60,000	108,502	48,502
Total revenues	6,243,074	4,604,141	(1,638,933)	938,128	421,300	(516,828)
Expenditures -						
Current:						
Health and welfare	8,694,403	6,683,621	2,010,782	-	-	-
Parks, recreational and cultural	-	-	-	956,957	248,654	708,303
Total expenditures	8,694,403	6,683,621	2,010,782	956,957	248,654	708,303
Revenues over (under) expenditures	(2,451,329)	(2,079,480)	371,849	(18,829)	172,646	191,475
Other financing sources -						
Transfers from other funds	2,451,329	2,078,744	(372,585)	(299,075)	(299,075)	-
Fund balance	-	-	-	317,904	-	(317,904)
Total other financing sources	2,451,329	2,078,744	(372,585)	18,829	(299,075)	(317,904)
Revenues and other financing sources over (under) expenditures	-	(736)	(736)	-	(126,429)	(126,429)
Fund balances at beginning of year	-	1,659	1,659	-	415,748	415,748
Cancellation of unexpended prior year encumbrances	-	-	-	-	37,794	37,794
Increase (decrease) in reserve for encumbrances	-	-	-	-	(30,446)	(30,446)
Fund balances at end of year	\$ -	923	923	-	296,667	296,667

CITY OF PORTSMOUTH, VIRGINIA

Schedule J-3, Continued

Schedule of Revenues, Expenditures and Changes in Fund Balances -
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Year ended June 30, 2008

	Recreation		
	Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Charges for services	\$ 1,143,000	399,373	(743,627)
Investment income	-	1,454	1,454
Total revenues	1,143,000	400,827	(742,173)
Expenditures -			
Current -			
Parks, recreational and cultural	843,000	331,876	511,124
Revenues over (under) expenditures	300,000	68,951	(231,049)
Other financing use -			
Transfers to other funds	(300,000)	-	300,000
Revenues under expenditures and other financing use	-	68,951	68,951
Fund balances at beginning of year	-	(1,932)	(1,932)
Increase in reserve for encumbrances	-	101	101
Fund balances at end of year	\$ -	67,120	67,120