



Monthly Financial
Summary Report
Month Ending December 31, 2021
50% Fiscal Year

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Financial Documents

The City prepares several annual financial documents that are available on the City's Website

www.cityofportsmouth.com/Finance

Capital Improvement Plan (CIP) - A six-year long-term plan for major capital projects.

Annual Proposed Budget Document - The proposed budget document for all appropriated City Funds: General, Water, Sewer, Parking & Transportation, Community Development, Stormwater, Economic Development, and Prescott Park.

Comprehensive Annual Financial Report - This report is compiled by the Finance Department and audited by an external independent auditing firm. It is composed of three sections: Introductory, Financial Statements, and Statistical.

Popular Annual Financial Report (PAFR) - This document is intended to extract financial results from the Comprehensive Annual Financial Report and convey in an easy to read and understand format highlighting pertinent financial information including expenditures, revenues, fund balance, debt service, and capital asset investment for Governmental and Proprietary Funds.



General Terms and Information

The Monthly Financial Summary Report is submitted in accordance with section 7.15 of the City Charter. This report prepared, by the Finance Department, provides a summary of the Fiscal Year 2022 Estimated Revenues vs. Year-to-Date Actuals and Budgeted Expenditures vs. Year-to-Date Actuals.

This report is intended to aid the reader on the status of revenues and expenditures to date. It is important to note that this information is unaudited and the numbers provided are not final. At anytime, adjusting entries may be made after the submission of this report.

The Funds included in this report are:

General Fund - Expenditures for services provided by the Police, Fire, School and General Government Departments. The primary sources of revenue for the General Fund are: property taxes, unrestricted state revenue sharing grants, and fees for services rendered.

Enterprise Funds - *Water Division* - Accounts for the operation of a water treatment plant, City wells and water system. *Sewer Division* - Accounts for the operation of two sewer treatment plants, pumping stations and sewer lines. The activity of both of these funds are self-supporting based on user charges.

Special Revenue Fund - The Parking & Transportation Special Revenue Fund accounts for operations of the City's parking facilities, parking enforcement, parking meter operations and parking administration funded by revenues generated from these parking activities.

General Terms

Annualized Expenditures - General Fund only. (*Pages 3 & 4*). Police, Fire, School, and the General Government departments appropriate a predetermined amount for Health Insurance premiums and Leave at Termination. In July of each year, the total budget is transferred to the stabilization funds where the liabilities are paid. These transfers are noted on page 4 of this report. For detailed information on Health Insurance Stabilization Fund and Leave at Termination Stabilization Fund, please refer to page 16-17 (PDF pages 26-27) and 113-114 (PDF pages 123-124) of the FY2022 Proposed Annual Budget on the City's website.

Encumbrance Used to record the estimated amount of purchase orders, contracts, or salary commitments chargeable to an appropriation.

Full Accrual Basis of Accounting - (*Page 8*) A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

Cash Requirements - (*Page 8*) The cash basis of accounting is a method of recording accounting transactions for revenue and expenses only when the corresponding cash is received or payments are made.

GENERAL FUND - FISCAL YEAR 2022

The General Fund Budget represents: appropriations for the *Operating Budget* : services provided by the General Government, Police Fire and School Departments; the *Non-Operating Budget* : Debt Service; County Tax; Overlay; Capital Outlay; and other non-operating expenditures not associated with individual departments.

OPERATING BUDGET

- Fire Department
- Police Department
- School Department
- General Government Departments:
 - o General Administration
Mayor/City Manager, City Clerk, Legal, Human Resources, Information Technology, and other General Administration
 - o Finance and Administration:
Accounting, Assessing, Purchasing, Tax Collection, Benefit Administration, and Billing
 - o Regulatory Services
Planning, Inspection, Health Departments
 - o Public Works
 - o Community Services
Recreation & Senior Services, Public Library, Welfare, Outside Social Services

NON-OPERATING BUDGET

- Debt Service Payment
- Overlay
- Capital Outlay
- County Tax
- Contingency
- Rolling Stock

The FY2022 annual budget is a balanced budget in which total anticipated revenues equal budgeted appropriations.

FY 2022 GENERAL FUND BUDGET

ESTIMATED REVENUES -detail pg 5-7

		% of Total
Local Fees, Licenses, Permits	1,807,600	1.4%
Other Local Sources	10,927,060	8.7%
Net Parking Revenues	2,412,305	1.9%
Interest/Penalties	320,549	0.3%
School Tuition/Other	6,523,880	5.2%
State Revenues	3,298,195	2.6%
Use of Unassigned Fund Balance	2,796,000	2.2%
Use of Fund Balance	2,000,000	1.6%
Estimated Property Tax	95,439,444	76.0%
	\$ 125,525,033	100%

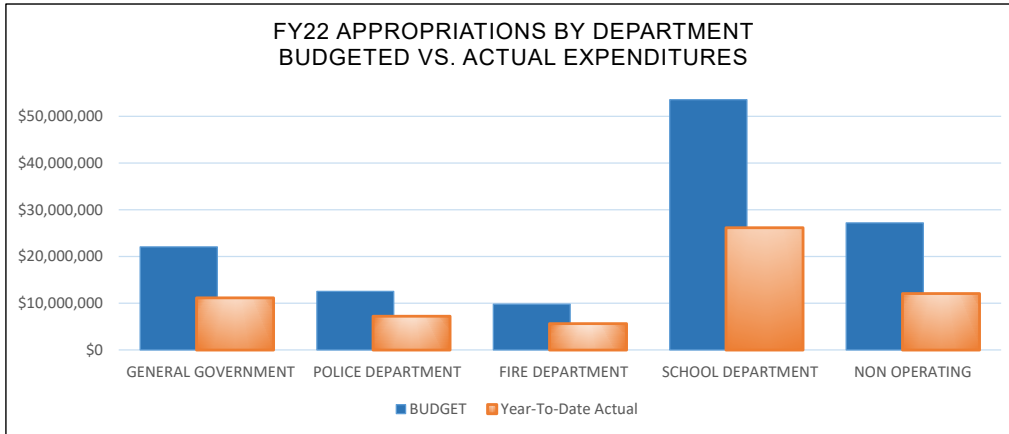
Two Supplemental Appropriations After Budget Adoption:
 1) \$116,000 Community Campus Operations
 2) \$2,200,000 Skateboard Park

EXPENDITURES - detail pg 3 & 4

	Approved	% of Total
Municipal	\$22,079,756	17.6%
Police	\$12,553,495	10.0%
Fire	\$9,816,421	7.8%
School	\$53,551,766	42.7%
Collective Bargaining	\$23,629	0.0%
Transfer to Indoor Pool	\$150,000	0.1%
Transfer to Prescott Park	\$177,486	0.1%
Non-Operating	\$27,172,480	21.6%
	\$125,525,033	100%

GENERAL FUND EXPENDITURES - Budget vs. YTD Actual

MONTH ENDING December 31, 2021
50% of Fiscal Year



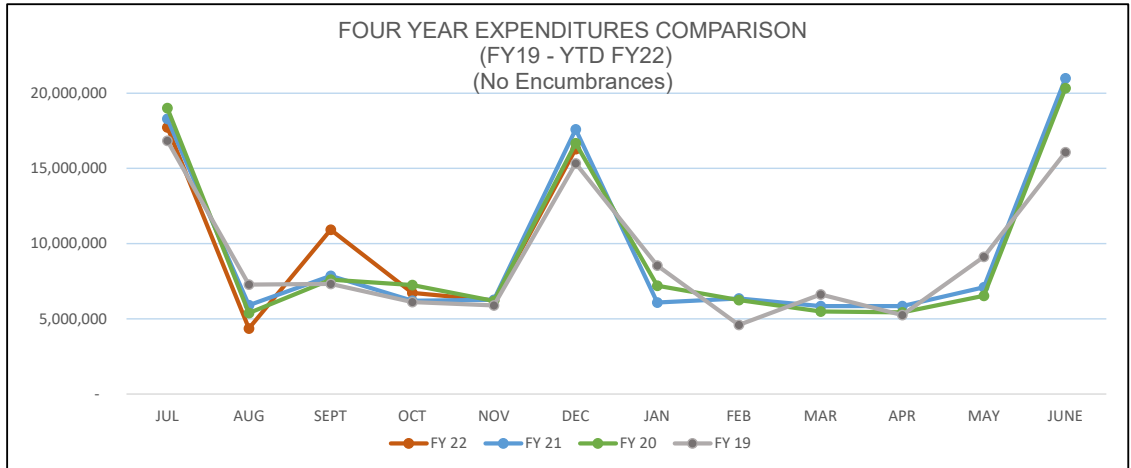
APPROPRIATION	PERIOD ENDING <i>December 31, 2021</i>	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	% Enc/Expended
OPERATING					
GENERAL GOVERNMENT	22,079,756	1,850,538	11,167,396	10,912,360	51%
POLICE DEPARTMENT	12,553,495	1,334,769	7,236,941	5,316,554	58%
FIRE DEPARTMENT	9,816,421	936,517	5,655,113	4,161,308	58%
SCHOOL DEPARTMENT	53,551,766	3,761,260	26,164,638	27,387,128	49%
COLLECTIVE BARGAINING	23,629	-	-	23,629	-
INDOOR POOL/PRESCOTT PARK	327,486	14,791	238,743	88,743	73%
TOTAL OPERATING	98,352,553	7,897,875	50,462,831	47,889,722	51%
NON OPERATING					
DEBT SERVICE	13,797,890	2,644,854	5,066,640	8,731,250	37%
COUNTY TAX	5,813,878	5,677,887	5,677,887	135,991	98%
CAPITAL OUTLAY	1,080,000	-	-	1,080,000	0%
OTHER NON-OPERATING	6,480,712	71,910	1,343,022	5,137,690	21%
TOTAL NON OPERATING	27,172,480	8,394,651	12,087,549	15,084,931	44%
TOTAL	125,525,033	16,292,526	62,550,379	62,974,654	50%

EXPENDITURE TRENDS

JULY:
Annualized Expenditures
Transfer out from
Departments to the *Leave
at Termination and Health
Insurance Stabilization
Funds.*

December:
County Tax Bill is Due.

December & June:
Majority of Bond
Payments are due.



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 22	17,738,540	4,361,281	10,926,992	6,719,189	6,214,851	16,292,526
FY 21	18,302,868	5,911,498	7,865,009	6,209,872	6,268,199	17,602,896
FY 20	19,012,706	5,386,870	7,603,595	7,242,445	6,188,622	16,668,166
FY 19	16,842,575	7,275,900	7,325,391	6,108,752	5,885,054	15,334,914

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	June with YE encumbrances
FY 22	-	-	-	-	-	-
FY 21	6,093,183	6,353,965	5,847,200	5,849,386	7,102,434	21,000,534
FY 20	7,208,138	6,257,022	5,490,553	5,437,537	6,539,079	20,342,789
FY 19	8,547,458	4,595,363	6,623,236	5,254,757	9,118,422	16,085,065

GENERAL FUND DETAIL DEPARTMENT EXPENDITURES

MONTH ENDING December 31, 2021

50% of Fiscal Year

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	%
GENERAL GOVERNMENT						
SALARIES	9,030,136	986,838	-	4,157,262	4,872,874	46%
PART TIME SALARIES	1,008,190	78,894	-	444,512	563,678	44%
OVERTIME	352,000	40,428	-	139,241	212,759	40%
LONGEVITY	65,960	63,430	-	63,934	2,026	97%
* LEAVE AT TERMINATION	350,000	-	-	350,000	-	100%
* HEALTH STABILIZATION FUND	2,096,570	-	-	2,096,570	-	100%
HEALTH PREMIUM STIPEND	25,000	5,668	-	12,356	12,644	49%
RETIREMENT	1,317,261	153,681	-	607,347	709,914	46%
OTHER BENEFITS	1,213,651	97,969	-	635,523	578,128	52%
OTHER OPERATING	6,620,988	423,630	122,403	2,660,651	3,960,337	40%
TOTAL GENERAL GOVERNMENT	22,079,756	1,850,538	122,403	11,167,396	10,912,360	51%
*Annualized Expenditures	(2,446,570)	-	-	(2,446,570)	-	-
Net total	19,633,186	1,850,538	122,403	8,720,826	10,912,360	44%
POLICE DEPARTMENT						
SALARIES	6,093,123	656,703	-	2,911,177	3,181,946	48%
PART TIME SALARIES	150,736	13,647	-	59,039	91,697	39%
OVERTIME	615,876	122,730	-	497,978	117,898	81%
HOLIDAY	201,334	67,323	-	134,720	66,614	67%
LONGEVITY	41,126	36,027	-	36,027	5,099	88%
STIPENDS	88,601	37,970	-	43,298	45,303	49%
SPECIAL DETAIL	72,609	23,940	-	35,058	37,551	48%
* LEAVE AT TERMINATION	180,203	-	-	180,203	-	100%
* HEALTH INSURANCE	1,654,004	-	-	1,654,004	-	100%
HEALTH PREMIUM STIPEND	12,000	1,953	-	4,074	7,926	34%
RETIREMENT	2,126,317	281,085	-	1,078,419	1,047,898	51%
OTHER BENEFITS	482,984	35,668	-	290,369	192,615	60%
OTHER OPERATING	834,582	57,723	30,909	312,576	522,006	37%
POLICE DEPARTMENT TOTAL	12,553,495	1,334,769	30,909	7,236,941	5,316,554	58%
*Annualized Expenditures	(1,834,207)	-	-	(1,834,207)	-	-
Net total	10,719,288	1,334,769	30,909	5,402,734	5,316,554	50%
FIRE DEPARTMENT						
SALARIES	4,201,630	452,484	-	1,986,673	2,214,957	47%
PART TIME SALARIES	53,019	1,692	-	15,585	37,434	29%
OVERTIME	709,500	93,132	-	490,618	218,882	69%
HOLIDAY	158,570	37,516	-	89,208	69,362	56%
LONGEVITY	32,577	29,711	-	29,711	2,866	91%
CERTIFICATION STIPENDS	348,704	36,084	-	155,879	192,825	45%
* LEAVE AT TERMINATION	170,084	-	-	170,084	-	100%
* HEALTH INSURANCE	1,086,917	-	-	1,086,917	-	100%
HEALTH PREMIUM STIPEND	100,924	22,672	-	45,343	55,581	45%
RETIREMENT	1,792,086	211,895	-	899,889	892,197	50%
OTHER BENEFITS	543,825	16,566	-	445,816	98,009	82%
OTHER OPERATING	618,585	34,766	18,242	239,391	379,194	39%
FIRE DEPARTMENT TOTAL	9,816,421	936,517	18,242	5,655,113	4,161,308	58%
*Annualized Expenditures	(1,257,001)	-	-	(1,257,001)	-	-
Net total	8,559,420	936,517	18,242	4,398,112	4,161,308	51%
SCHOOL						
SALARIES	28,477,139	2,429,322	-	10,750,627	17,726,512	38%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	8,173,354	-	-	8,173,355	(1)	100%
RETIREMENT	5,496,433	460,401	-	2,023,594	3,472,839	37%
WORKERS COMPENSATION	133,444	-	-	133,444	-	100%
OTHER BENEFITS	3,257,562	253,649	-	1,322,899	1,934,663	41%
OTHER OPERATING	7,713,834	617,888	-	3,460,719	4,253,115	45%
SCHOOL DEPARTMENT TOTAL	53,551,766	3,761,260	-	26,164,638	27,387,128	49%
*Annualized Expenditures	(8,473,354)	-	-	(8,473,354)	-	-
Net total	45,078,412	3,761,260	-	17,691,284	27,387,128	39%
NON-OPERATING						
DEBT SERVICE	13,797,890	2,644,854	-	5,066,640	8,731,250	37%
COUNTY TAX	5,813,878	5,677,887	-	5,677,887	135,991	98%
CAPITAL OUTLAY	1,080,000	-	-	-	1,080,000	0%
OTHER NON-OPERATING	6,480,712	71,910	24,399	1,343,022	5,137,690	21%
TOTAL NON-OPERATING	27,172,480	8,394,651	24,399	12,087,549	15,084,931	44%
COLLECTIVE BARGAINING CONTINGENCY	23,629	-	-	-	23,629	-
TRANSFER TO INDOOR POOL	150,000	-	-	150,000	-	-
TRANSFER TO PRESCOTT PARK	177,486	14,791	-	88,743	88,743	-
TOTAL GENERAL FUND	125,525,033	16,292,526	195,952	62,550,379	62,974,654	50%

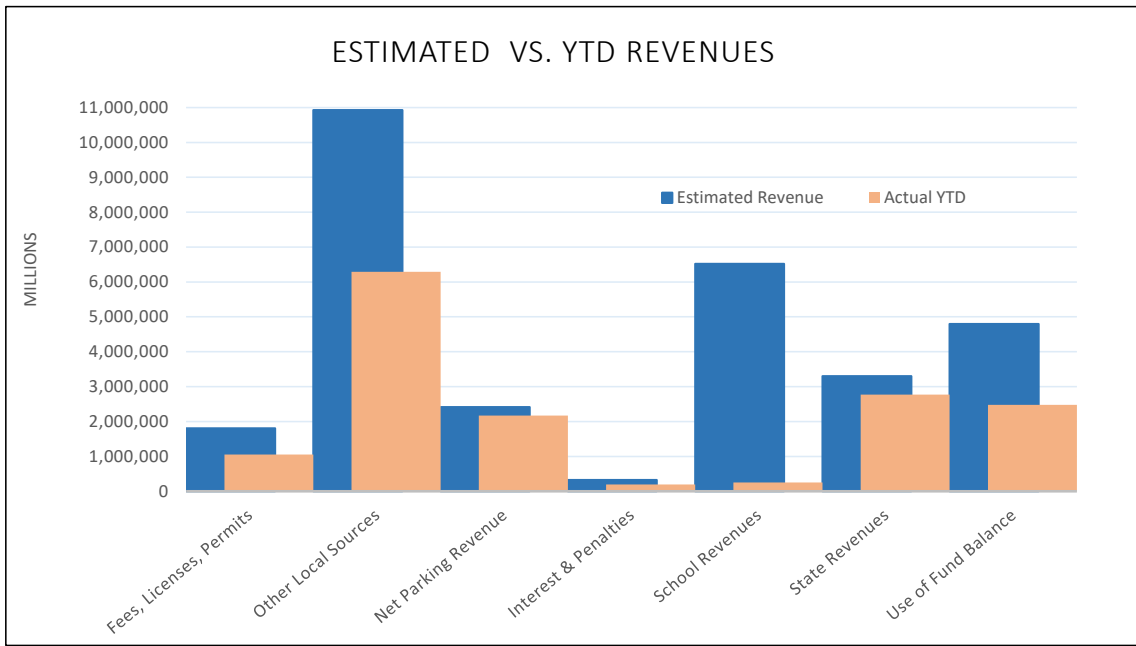
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.

Other Benefits: Dental Ins, social security, medicare, life/disability, and contractual allowances.

Other Operating: Telephone, postage, office supplies, utilities, sand & salt, professional services, legal expenses, and other operating expenditures.

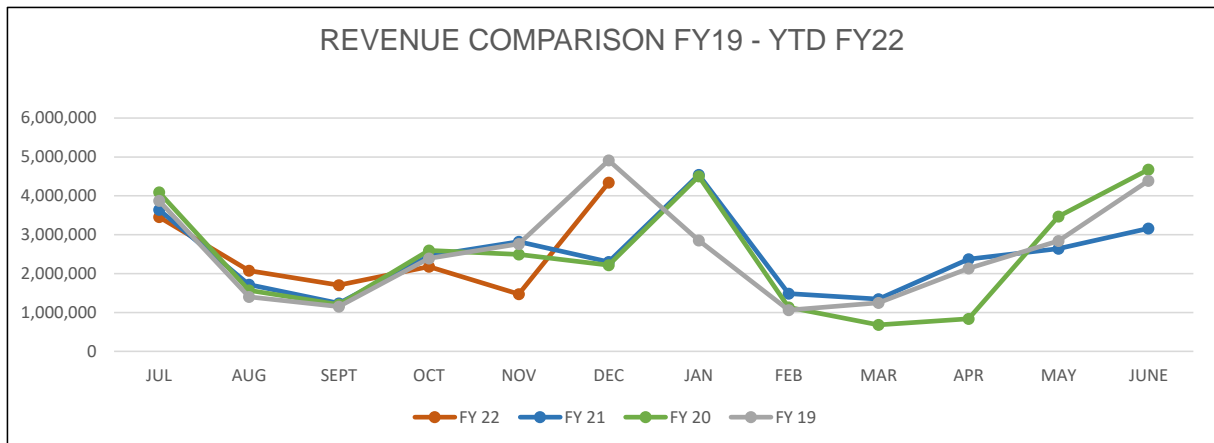
Other Non-Operating: Rolling Stock, IT upgrade and equipment replacement, contingency, overlay, etc.

GENERAL FUND REVENUES



REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD Received	%
Fees, Licenses, Permits	1,807,600	6%	1,053,758	58%
Other Local Sources	10,927,060	36%	6,294,183	58%
Net Parking Revenue	2,412,305	8%	2,171,601	90%
Interest & Penalties	320,549	1%	196,710	61%
School Revenues	6,523,880	22%	253,347	4%
State Revenues	3,298,195	11%	2,774,588	84%
Use of Fund Balance	4,796,000	16%	2,480,000	52%
TOTAL REVENUES	\$ 30,085,589	100%	\$ 15,224,186	51%

Line item detail on the following page



FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY 22	3,453,354	2,073,368	1,704,610	2,178,509	1,473,505	4,340,840
FY 21	3,639,782	1,716,727	1,236,902	2,456,683	2,821,843	2,302,991
FY 20	4,091,339	1,568,747	1,204,577	2,594,252	2,493,130	2,217,945
FY 19	3,874,875	1,404,708	1,148,900	2,393,192	2,761,580	4,911,352

FY	JAN	FEB	MAR	APR	MAY	JUNE
FY 22	-	-	-	-	-	-
FY 21	4,540,869	1,486,926	1,341,846	2,373,148	2,639,480	3,160,255
FY 20	4,505,484	1,129,603	680,899	834,439	3,469,022	4,674,389
FY 19	2,853,543	1,061,171	1,251,069	2,131,896	2,842,783	4,386,632

GENERAL FUND

DETAILED REVENUE REPORT

MONTH ENDING DECEMBER 31, 2021 - 50% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	95,439,444	0	95,219,836	100%
TOTAL PROPERTY TAXES	95,439,444	0	95,219,836	100%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	12,000	306	9,871	82%
OTHER LICENSES	12,000	70	3,000	25%
PLANNING BOARD/BOA/SITE REVIEW	160,000	7,168	109,531	68%
BLD PERMITS-PORTS	840,000	56,065	343,835	41%
BLD PERMITS-PEASE	55,000	3,870	9,050	16%
BLD PERMITS-FIRE	105,000	8,669	47,870	46%
ELEC PERMITS-PORT	105,000	13,015	83,717	80%
ELEC PERMITS-PEASE	15,000	1,700	5,030	34%
PLUM PERMITS-PORT	154,000	18,975	120,314	78%
PLUM PERMITS-PEASE	20,000	4,470	6,490	32%
SIGN PERMITS	6,000	430	1,785	30%
POLICE ALARMS	30,000	3,975	14,625	49%
BURNING PERMITS	1,500	0	0	0%
EXCAVATION PERMITS	50,000	1,000	68,300	137%
FLAGGING PERMIT	9,000	550	6,500	72%
SOLID WASTE	55,000	7,875	52,252	95%
BLASTING PERMIT	100	0	0	0%
NEW DRIVEWAY PERMIT	3,000	0	200	7%
OUTDOOR POOL	10,000	0	11,245	112%
RECREATION DEPARTMENT	90,000	22,718	61,380	68%
BOAT RAMP FEES	10,000	609	11,903	119%
RECREATION RENTALS	0	230	2,165	0%
HEALTH FOOD PERMITS	65,000	950	84,696	130%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,807,600	152,644	1,053,758	58%
OTHER LOCAL SOURCES				
TIMBER TAX	500	0	0	0%
PAYMENTS IN LIEU OF TAXES	190,000	106,341	136,341	72%
MUNICIPAL AGENT FEES	72,000	5,613	37,107	52%
MOTOR VEHICLE FEES	4,900,000	368,358	2,458,494	50%
TITLE APPLICATIONS	9,000	644	4,876	54%
BOAT REGISTRATION	10,000	1,287	3,494	35%
PDA AIRPORT DISTRICT	2,680,000	1,426,289	1,426,289	53%
WATER/SEWER OVERHEAD	1,418,368	118,197	709,184	50%
SALE - MUNICIPAL PROP	5,000	0	21,328	427%
MISC REVENUE	70,000	5,762	374,192	535% *
DOG LICENSES	17,000	285	5,275	31%
MARRIAGE LICENSES	2,200	98	1,162	53%
CERTIFICATES-BIRTH	27,000	2,483	14,766	55%
RENTAL OF CITY PROPERTY	70,000	9,357	67,775	97%
RENTAL OF CITY HALL COM	20,692	1,702	10,331	50%
CABLE FRANCHISE FEE	360,000	0	241,087	67%
POLICE HAND GUN PERMITS	300	0	110	37%
POLICE OUTSIDE DETAIL	160,000	24,781	269,849	169%
AMBULANCE FEES	900,000	84,729	439,358	49%
WELFARE DEPT REIMBURSEMENT	15,000	417	73,164	488%
TOTAL OTHER LOCAL SOURCES	10,927,060	2,156,343	6,294,183	58%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	2,783,750	293,466	1,946,739	70%
METER SPACE RENTAL	150,000	14,200	76,300	51%
PARKING METER -IN DASH	50,000	425	21,810	44%
CHARGING STATION	5,500	886	4,285	78%
HANOVER TRANSIENT	2,456,500	194,331	1,450,061	59%
HANOVER PASSES	1,377,900	115,366	647,628	47%
FOUNDRY PL TRANSIENT	207,650	26,019	174,645	84%
FOUNDRY PL PASSES	333,600	41,075	184,802	55%
PASS REINSTATEMENT	500	105	686	137%
FOUNDRY PL PASS REINSTATEMENT	500	105	840	168%
PARKING VIOLATIONS	600,000	78,744	441,837	74%
BOOT REMOVAL FEE	5,000	300	1,264	25%
TOTAL PARKING REVENUES	7,970,900	765,022	4,950,898	62%
TRANSFER TO PARKING FUND	(5,558,595)	(463,216)	(2,779,298)	50%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	301,806	2,171,601	90%
INTEREST & PENALTIES				
INTEREST ON TAXES	170,549	4,193	100,209	59%
INTEREST ON INVESTMENT	150,000	11,409	96,501	64%
TOTAL INTEREST & PENALTIES	320,549	15,602	196,710	61%
SCHOOL REVENUES				
TUITION	6,510,880	4,448	4,448	0%
OTHER SOURCES	13,000	70,800	248,899	1915% *
TOTAL SCHOOL REVENUES	6,523,880	75,248	253,347	4%
STATE REVENUES				
ROOMS AND MEALS TAX	1,125,000	1,639,197	1,639,197	146%
HIGHWAY BLOCK GRANT	416,000	0	256,792	62%
BONDED DEBT- HIGH SCHOOL	1,016,222	0	508,111	50%
BONDED DEBT - MIDDLE SCHOOL	740,973	0	370,487	50%
TOTAL STATE REVENUES	3,298,195	1,639,197	2,774,588	84%
USE OF FUND BALANCE				
USE OF FUND BALANCE	2,796,000	0	480,000	17%
RESERVE FOR DEBT	1,900,000	0	1,900,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	100,000	0	100,000	100%
TOTAL USE OF FUND BALANCE	4,796,000	0	2,480,000	52%
TOTAL GENERAL FUND REVENUE	125,525,033	4,340,840	110,444,022	88%

* SchoolCare dental & workers' compensation premium reimbursements from prior year

ENTERPRISE FUNDS

Enterprise Funds are supported by user fees and are used to account for ongoing organization and activities which are similar to those often found in the private sector.

The City of Portsmouth maintains two enterprise funds: Water and Sewer

Enterprise Funds prepare its budget and financial statements using a *Full Accrual Basis of Accounting* however annual user rates are calculated based on the *Cash Requirements* needed to run the day-to-day operations to pay for capital needs and debt service.

Fiscal Year 2022 Annual Budget

Water Fund

Full Accrual Budget	\$ 9,941,953
Cash Requirements	\$ 10,377,764

Sewer Fund

Full Accrual Budget	\$ 19,269,492
Cash Requirements	\$ 21,919,035

User Rate Structure - Fiscal Year 2022

Both water and sewer rate structures are based on a two tiered inclining rate, meaning, the first 10 units (a unit is 100 cubic feet of water or 748 gallons) of water consumed each month is billed using one rate, and water consumed greater than 10 units per month is billed at a higher rate.

Water Fund	
	cost per unit of water
First 10 units	\$4.40
Greater than 10 units	\$5.30

Sewer Fund	
<i>Sewer charges are based on water consumption</i>	
	cost per unit of water
First 10 units	\$14.89
Greater than 10 units	\$16.38

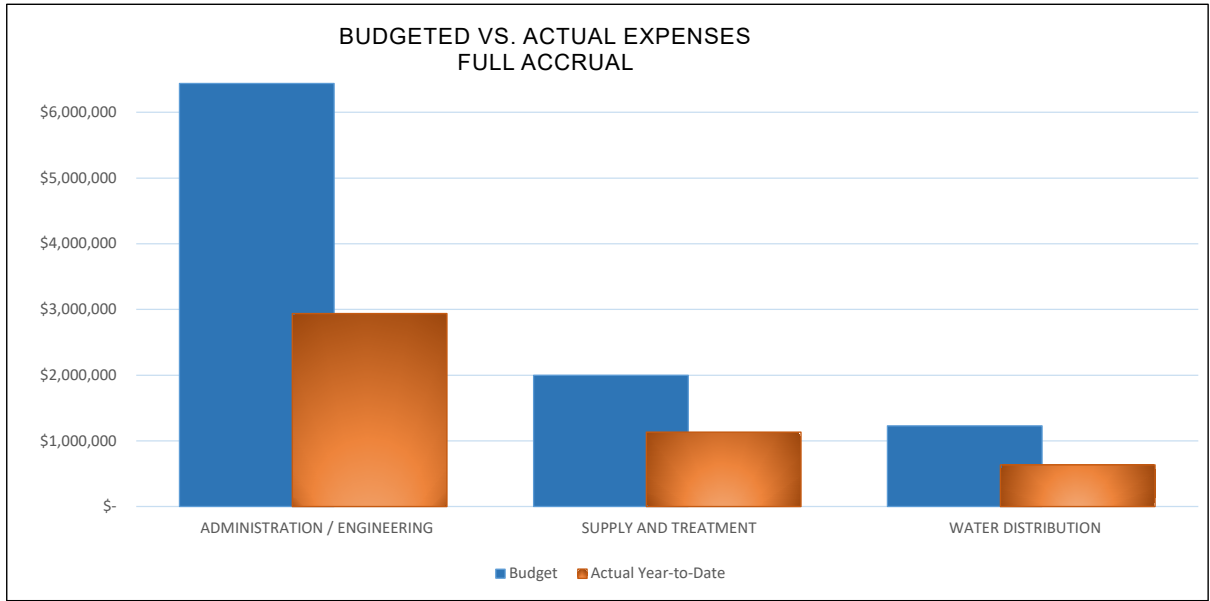
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

Water Irrigation User Rate	
Irrigation charges are based on a three tiered inclining rate structure	
	cost per unit of water
First 10 units or less	\$5.30
Over 10 and up to 20 units	\$10.00
Over 20 units	\$12.34

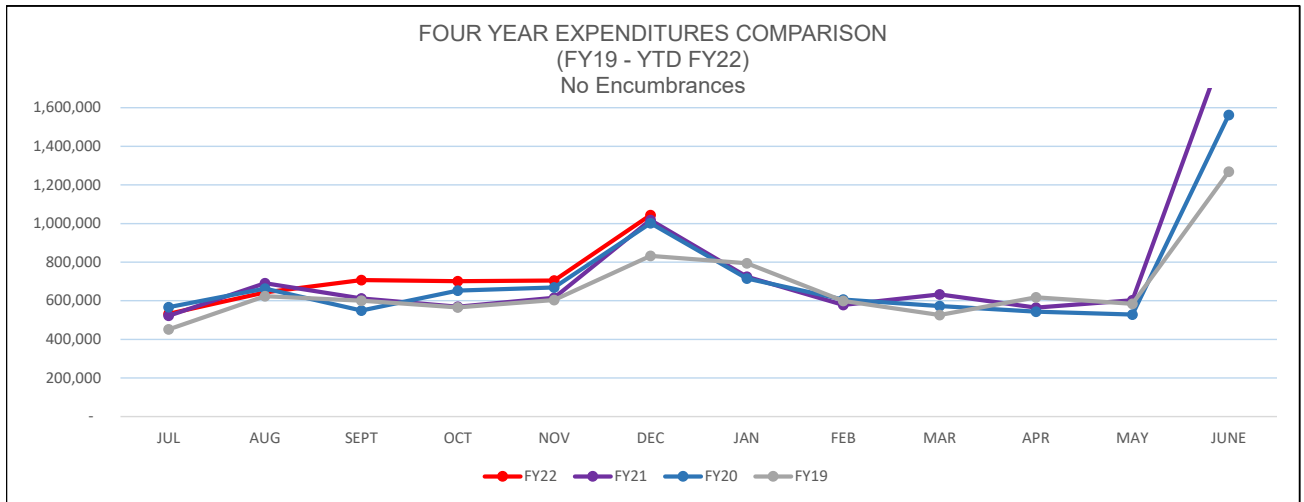
WATER FUND YTD EXPENSES

MONTH ENDING December 31, 2021

50% of Fiscal Year



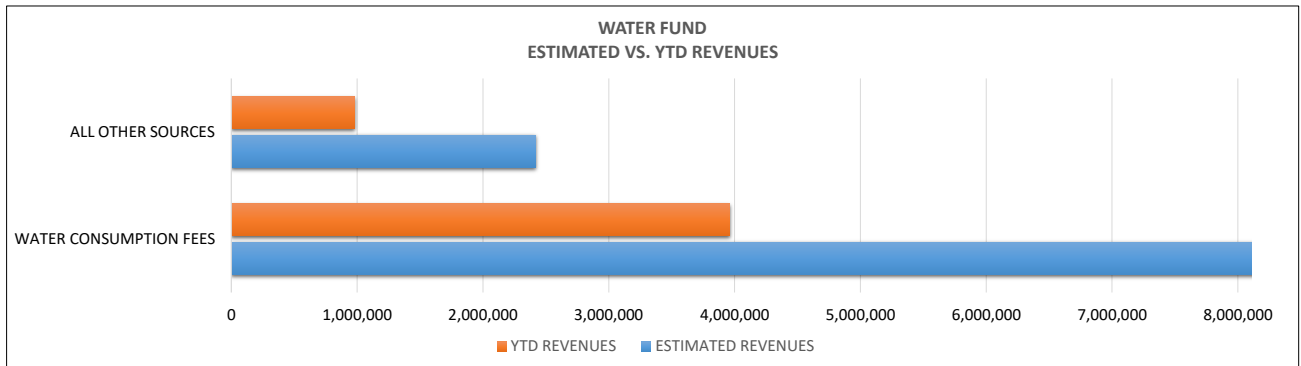
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
		December 31, 2021				
ADMINISTRATION / ENGINEERING	6,437,457	721,125	24,263	2,937,261	3,500,197	45.6%
SUPPLY AND TREATMENT	1,995,742	167,804	355,274	1,132,650	863,092	56.8%
WATER DISTRIBUTION	1,226,927	136,222	89,768	634,584	592,343	51.7%
AIR FORCE OPERATIONS	281,827	18,987	-	89,987	191,840	31.9%
TOTAL	9,941,953	1,044,139	469,306	4,794,481	5,147,472	48.2%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY22	532,364	642,993	707,475	701,567	704,359	1,044,139
FY21	522,041	690,839	611,459	569,516	615,190	1,018,094
FY20	566,798	663,011	549,566	652,609	668,648	1,001,558
FY19	451,629	623,841	600,496	565,828	604,271	832,357

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	June with YE encumbrances
FY22	-	-	-	-	-	-
FY21	724,212	578,095	633,016	564,055	602,683	1,970,625
FY20	715,268	606,134	572,540	543,605	528,530	1,562,776
FY19	794,488	599,554	525,873	618,095	584,288	1,268,493

WATER FUND REVENUES



Water Fund Estimated and Year-to-Date Revenues				
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	8,332,074	75.5%	3,959,400	47.5%
OTHER CHARGES	2,130,253	19.3%	886,436	41.6%
OTHER FINANCING SOURCES	287,221	2.6%	91,324	31.8%
AIR FORCE OPERATIONS	281,827	2.6%	59,829	21.2%
CAPITAL CONTRIBUTIONS	0	0.0%	18,025	0.0%
TOTAL	\$ 11,031,375	100.0%	\$ 5,015,015	45.5%

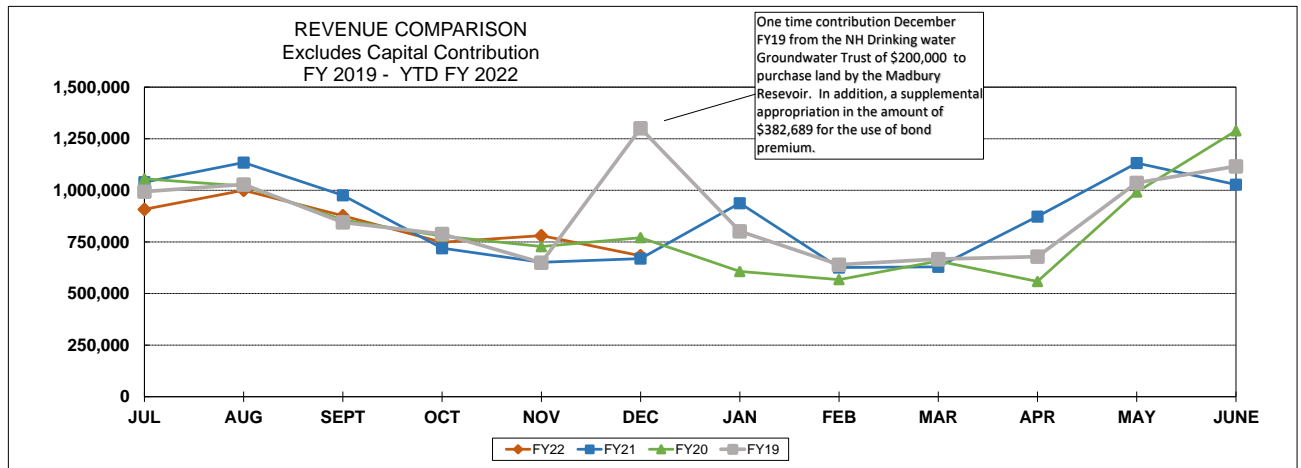
Water Consumption Fees : Revenues based on water consumption

Other Charges : Meter fees, hydrant rental, utility revenue, fire services, job worked, backflow testing, capacity use surcharge

Air Force Operations : Air Force reimbursement for operations at Pease Well

Other Financing Sources : Interest on investments, interest only for special agreements

Capital Contributions : Contributions for capital projects from other governments or private entities



Capital contribution from the Air Force for the Pease Well Mitigation project:	
FY19	1,771,085
FY20	6,724,550
FY21	4,509,394
FY22YTD	18,025
Total to date	\$13,023,054

Other Capital Contribution	
FY20 YTD	\$52,000

REVENUES: EXCLUDES CAPITAL CONTRIBUTION						
FY	JUL	AUG	SEPT	OCT	NOV	*DEC
FY22	908,170	1,000,215	876,810	748,344	780,507	682,945
FY21	1,039,610	1,134,800	976,295	719,864	651,344	669,554
FY20	1,056,156	1,020,567	856,827	778,169	727,650	770,620
FY19	993,800	1,028,451	845,025	788,402	649,884	1,300,682

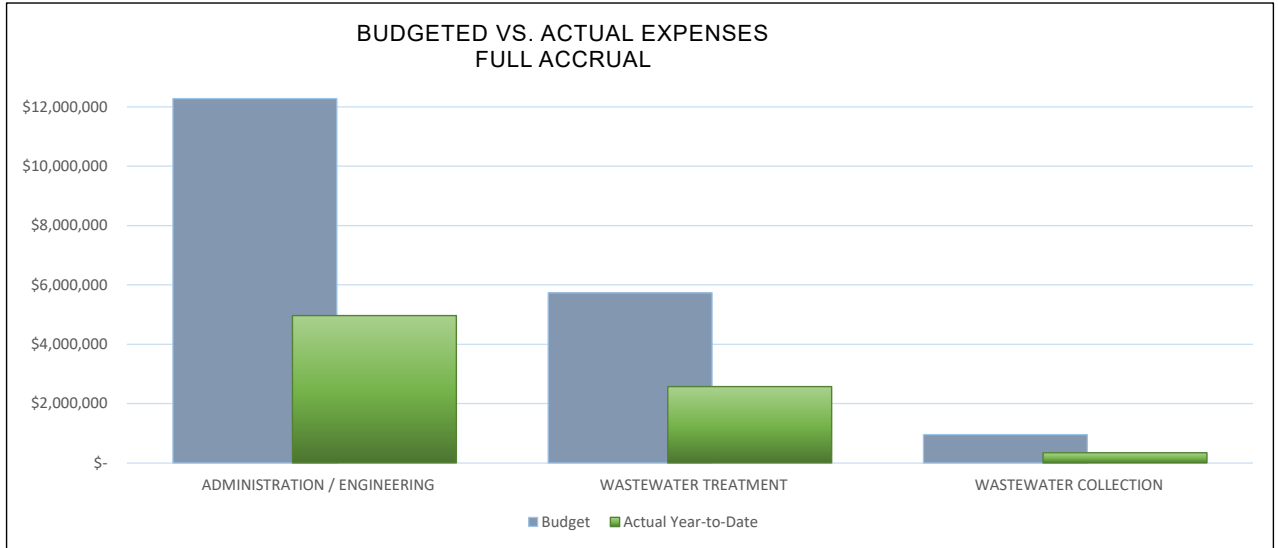
FY	JAN	FEB	MAR	APR	MAY	JUNE
FY22	-	-	-	-	-	-
FY21	937,927	625,918	629,359	873,036	1,132,429	1,027,833
FY20	606,941	567,523	657,476	558,450	991,948	1,288,540
FY19	801,873	639,863	666,901	678,537	1,036,551	1,116,114

*Estimated

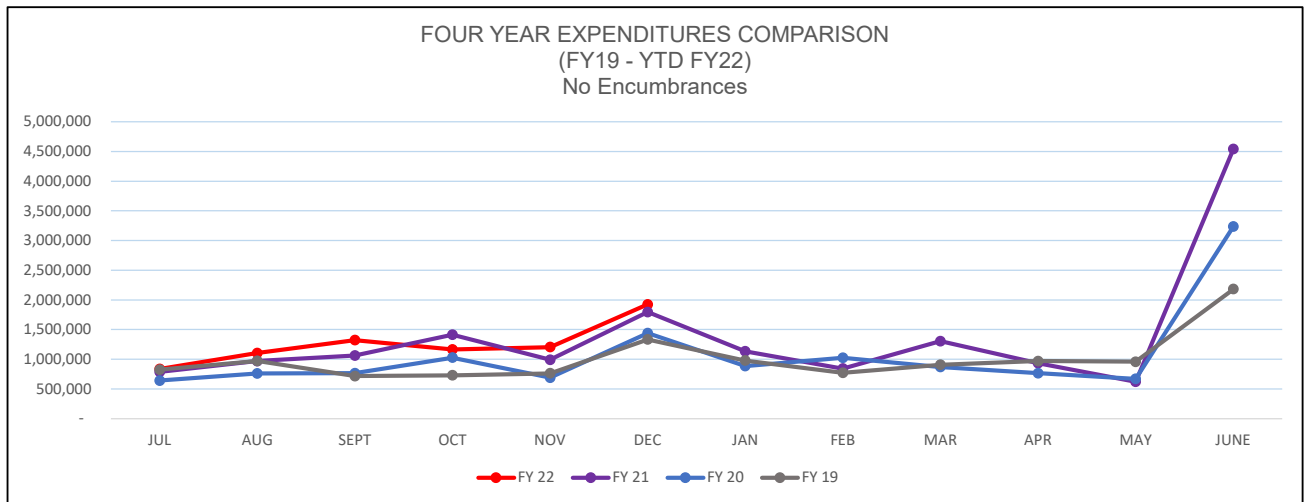
SEWER FUND EXPENSES

MONTH ENDING December 31, 2021

50% of Fiscal Year



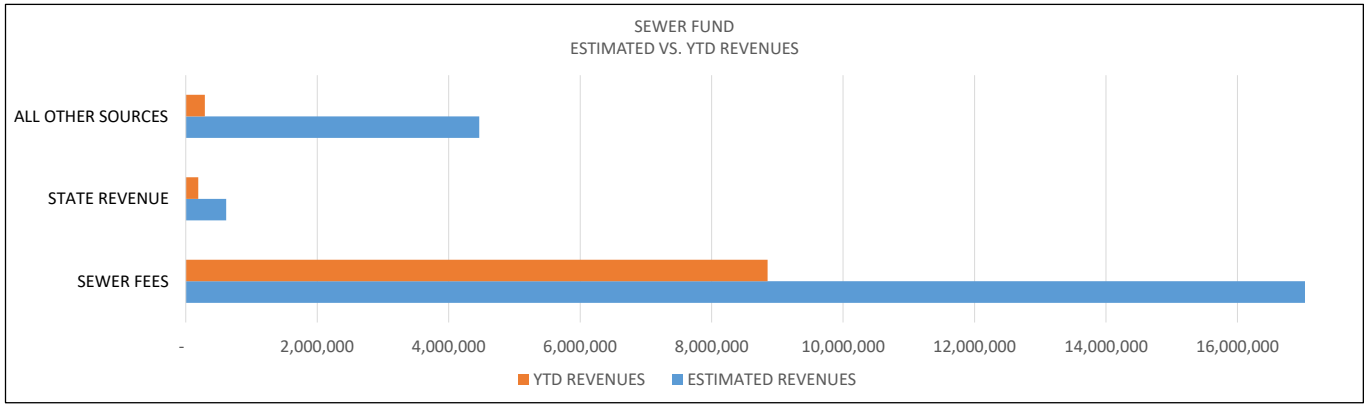
SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING	ENCUMBRANCES	ACTUAL + ENC	YEAR-TO-DATE	%
		December 31, 2021		TOTAL	BALANCE	ENC/EXPENDED
ADMINISTRATION / ENGINEERING	12,272,589	1,263,783	162,552	4,963,675	7,308,914	40.4%
WASTEWATER TREATMENT	5,728,681	552,024	254,780	2,571,220	3,157,461	44.9%
WASTEWATER COLLECTION	956,229	81,765	60,744	341,245	614,984	35.7%
TRANSFER TO STORMWATER	311,993	25,999	-	155,997	155,996	50.0%
TOTAL	19,269,492	1,923,571	478,076	8,032,137	11,237,355	41.68%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 22	834,494	1,105,050	1,321,002	1,164,501	1,205,444	1,923,571
FY 21	785,364	968,571	1,060,848	1,411,310	991,535	1,794,180
FY 20	640,427	758,976	764,739	1,026,985	690,416	1,440,490
FY 19	826,024	971,483	715,110	729,656	762,373	1,334,032

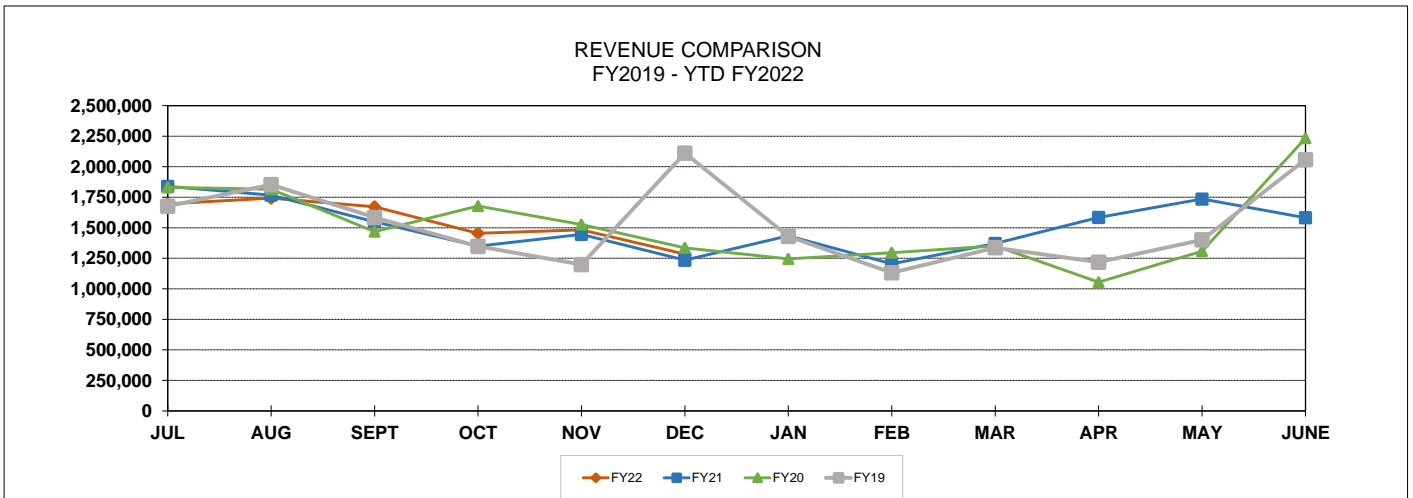
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN with YE encumbrances
FY 22	-	-	-	-	-	-
FY 21	1,132,271	843,146	1,304,790	935,490	620,241	4,541,478
FY 20	885,513	1,022,676	871,311	764,822	670,804	3,236,162
FY 19	977,718	770,846	907,578	968,706	957,892	2,181,155

SEWER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	17,114,440	77.1%	8,852,021	51.7%
OTHER CHARGES	313,000	1.4%	109,722	35.1%
STATE REVENUE	615,161	2.8%	189,594	30.8%
OTHER FINANCING SOURCES	4,152,141	18.7%	180,192	4.3%
TOTAL	22,194,742	100.0%	9,331,529	42.0%

- Sewer Fees:** Sewer charges based on water consumption
- Other Charges:** Septage, permits, and capacity use surcharge
- State Revenues:** State Aid Grants
- Other Financing Sources:** Interest on investments and special agreements



FY	JUL	AUG	SEPT	OCT	NOV	*DEC
FY22	1,695,881	1,742,764	1,671,056	1,455,091	1,482,564	1,284,173
FY21	1,838,919	1,767,116	1,548,572	1,349,307	1,446,022	1,234,782
FY20	1,830,650	1,815,449	1,467,850	1,678,053	1,526,408	1,335,715
FY19	1,676,252	1,853,277	1,583,806	1,347,764	1,199,105	2,111,382

FY	JAN	FEB	MAR	APR	MAY	JUNE
FY22	-	-	-	-	-	-
FY21	1,433,678	1,204,418	1,371,239	1,584,731	1,735,757	1,582,257
FY20	1,244,717	1,295,534	1,352,001	1,054,697	1,308,682	** 2,233,567
FY19	1,429,664	1,131,558	1,336,916	1,218,039	1,401,056	2,058,078

*Estimated
 **FY20 Revenues do not include adjustment for loss on disposal of assets

PARKING AND TRANSPORTATION FUND

MONTH ENDING December 31, 2021

The Parking & Transportation fund is a Special Revenue Fund which accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

Parking & Transportation expenditures are funded 100% from parking related revenues

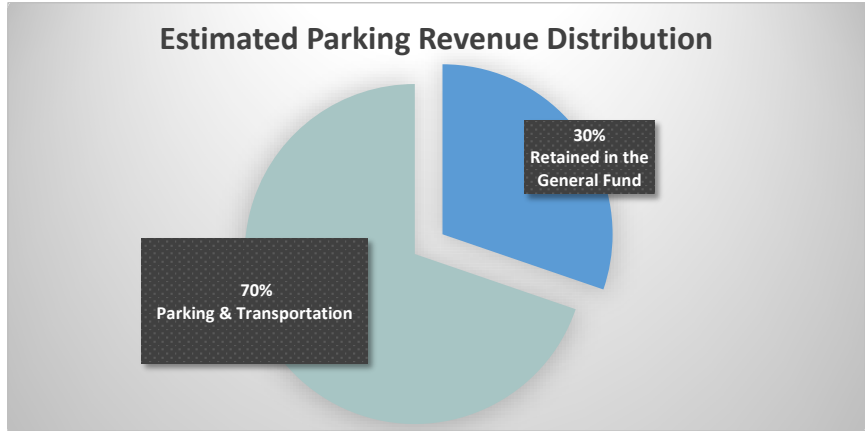
Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.

The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

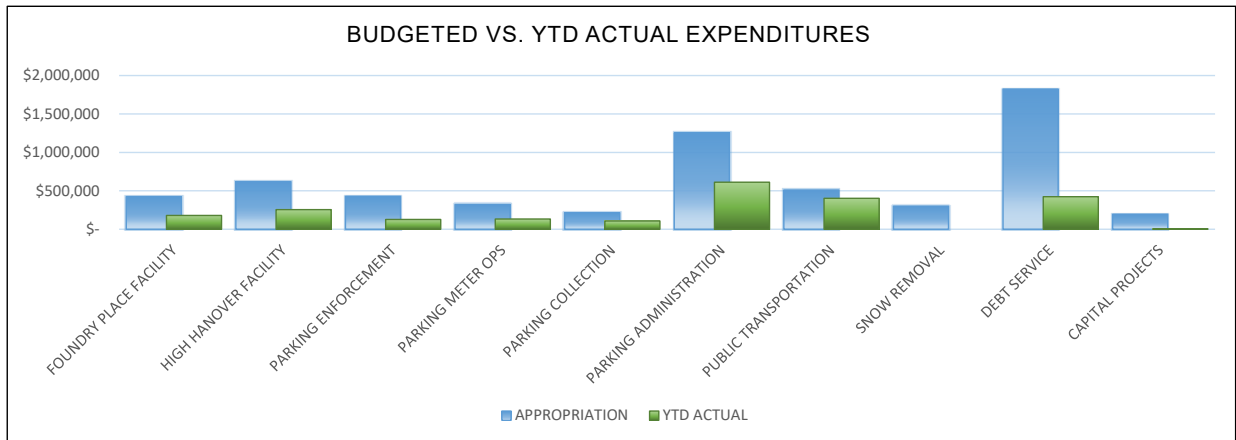
Estimated Revenues from Parking related fees are estimated for FY22 to be \$ 7.9 million.

30% of Parking related revenues are retained in the General Fund which offsets property taxes.

**See Page 7 for
Year-to-date
Parking Revenues**



EXPENDITURES



PARKING AND TRANSPORTATION	APPROPRIATION	PERIOD	ENCUMBRANCES	Actual + Enc	Year-To-Date	%
		ENDING		Total	Balance	Enc/Expended
<i>December 31, 2021</i>						
FOUNDRY PLACE FACILITY	424,797	33,790	2,741	182,301	242,496	42.9%
HIGH HANOVER FACILITY	619,411	63,412	2,874	258,124	361,287	41.7%
PARKING ENFORCEMENT	428,618	32,686	41,695	169,044	259,574	39.4%
PARKING METER OPS	321,333	24,018	68,323	201,452	119,881	62.7%
PARKING COLLECTION	215,078	24,648	-	107,465	107,613	50.0%
PARKING ADMINISTRATION	1,252,581	115,558	10,614	622,694	629,887	49.7%
PUBLIC TRANSPORTATION	510,344	64,532	98,468	501,073	9,271	98.2%
PARKING ENGINEERING	169,413	11,200	-	-	169,413	0.0%
SNOW REMOVAL	300,000	-	-	-	300,000	0.0%
DEBT SERVICE	1,823,813	423,406	-	423,406	1,400,407	23.2%
CAPITAL PROJECTS	195,000	2,389	119,610	125,070	69,930	0.0%
CONTINGENCY	197,000	2,083	-	63,143	133,857	32.1%
TOTAL	6,457,388	797,723	344,325	2,653,771	3,803,617	41.1%