



Monthly Financial
Summary Report
Month Ending July 31, 2021
8.3% Fiscal Year

Table of Contents

	Page #
General Terms and Information	1
General Fund	
Budget and Estimated Revenues	2
Budget vs. YTD Actual Expenditures	3
Estimated Revenues vs. YTD Actual	5
Enterprise Funds	
Budget and User Rates for Enterprise Funds	8
Water Fund Budget vs. YTD Actual Expenses	9
Water Fund Revenues	10
Sewer Fund Budget vs. YTD Actual Expenses	11
Sewer Fund Revenues	12
Parking and Transportation Fund	
Budget vs. YTD Actual Expenditures	13

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

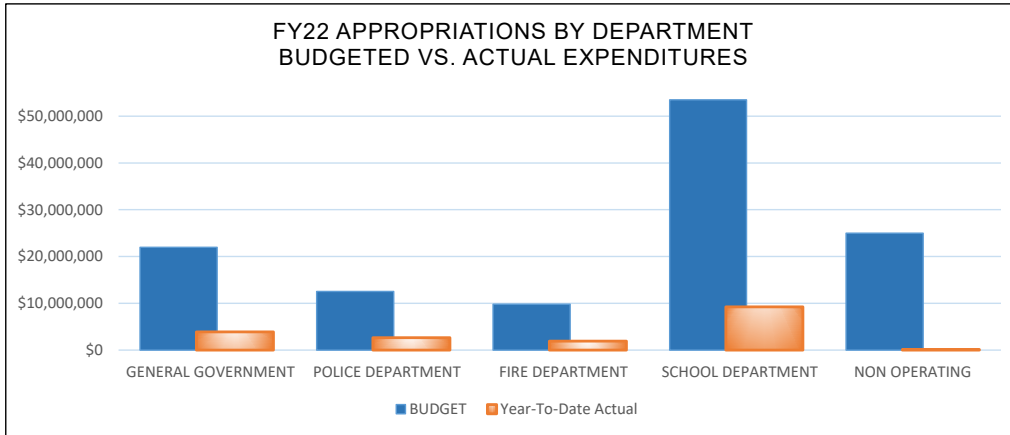
		% of Total
Local Fees, Licenses, Permits	1,807,600	1.5%
Other Local Sources	10,927,060	8.9%
Net Parking Revenues	2,412,305	2.0%
Interest/Penalties	320,549	0.3%
School Tuition/Other	6,523,880	5.3%
State Revenues	3,298,195	2.7%
Use of Unassigned Fund Balance	480,000	0.4%
Use of Fund Balance	2,000,000	1.6%
Estimated Property Tax	95,439,444	77.5%
	\$ 123,209,033	100%

EXPENDITURES - detail pg 3 & 4

	Approved	% of Total
Municipal	\$21,963,756	17.8%
Police	\$12,553,495	10.2%
Fire	\$9,816,421	8.0%
School	\$53,492,241	43.4%
Collective Bargaining	\$83,154	0.1%
Transfer to Indoor Pool	\$150,000	0.1%
Transfer to Prescott Park	\$177,486	0.1%
Non-Operating	\$24,972,480	20.3%
	\$123,209,033	100%

GENERAL FUND EXPENDITURES - Budget vs. YTD Actual

MONTH ENDING July 31, 2021
8.3% of Fiscal Year



APPROPRIATION	PERIOD ENDING July 31, 2021	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	%tage Expended
OPERATING					
GENERAL GOVERNMENT	21,963,756	3,785,292	107,112	3,892,404	18%
POLICE DEPARTMENT	12,553,495	2,652,549	1,587	2,654,137	21%
FIRE DEPARTMENT	9,816,421	1,903,791	14,521	1,918,312	20%
SCHOOL DEPARTMENT	53,492,241	9,242,453	-	9,242,453	17%
COLLECTIVE BARGAINING	83,154	-	-	83,154	-
INDOOR POOL/PRESCOTT PARK	327,486	27,291	-	27,291	8%
TOTAL OPERATING	98,236,553	17,611,376	123,220	17,734,596	18%
NON OPERATING					
DEBT SERVICE	13,797,890	11,170	-	11,170	0%
COUNTY TAX	5,813,878	-	-	5,813,878	0%
CAPITAL OUTLAY	1,080,000	-	-	1,080,000	0%
OTHER NON-OPERATING	4,280,712	117,240	1,000	118,240	3%
TOTAL NON OPERATING	24,972,480	128,410	1,000	129,410	1%
TOTAL	123,209,033	17,739,786	124,220	17,864,006	14%

EXPENDITURE TRENDS

JULY:

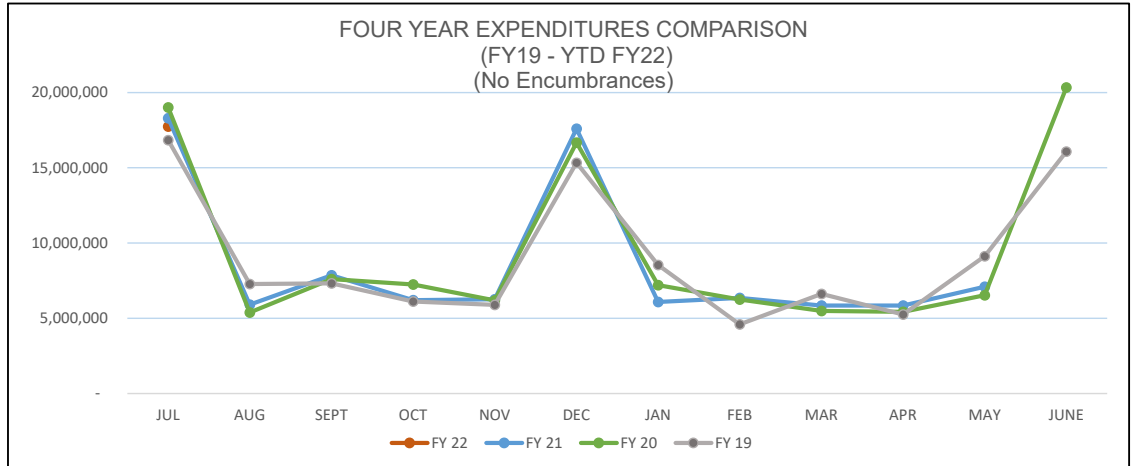
Annualized Expenditures
 Transfer out from
 Departments to the *Leave
 at Termination and Health
 Insurance Stabilization
 Funds.*

December:

County Tax Bill is Due.

December & June:

Majority of Bond
 Payments are due.



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 22	17,739,786	-	-	-	-	-
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
FY 22	-	-	-	-	-	-
FY 21	6,093,183	6,353,965	5,847,200	5,849,386	7,102,434	-
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 July 31, 2021

8.3% of Fiscal Year

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	% EXPENDED
GENERAL GOVERNMENT						
SALARIES	9,006,713	649,513	-	649,513	8,357,200	7%
PART TIME SALARIES	1,008,190	85,120	-	85,120	923,070	8%
OVERTIME	352,000	15,045	-	15,045	336,955	4%
LONGEVITY	65,620	104	-	104	65,516	0%
* LEAVE AT TERMINATION	350,000	350,000	-	350,000	-	100%
* HEALTH STABILIZATION FUND	2,096,570	2,096,570	-	2,096,570	-	100%
HEALTH PREMIUM STIPEND	25,000	-	-	-	25,000	0%
RETIREMENT	1,313,967	92,951	-	92,951	1,221,016	7%
OTHER BENEFITS	1,212,199	70,349	-	70,349	1,141,850	6%
OTHER OPERATING	6,533,497	425,640	107,112	532,751	6,000,746	8%
TOTAL GENERAL GOVERNMENT	21,963,756	3,785,292	107,112	3,892,404	18,071,352	18%
*Annualized Expenditures	(2,446,570)	(2,446,570)	-	(2,440,243)	-	-
Net total	19,517,186	1,338,722	107,112	1,452,161	18,065,025	7%
POLICE DEPARTMENT						
SALARIES	6,093,123	495,269	-	495,269	5,597,854	8%
PART TIME SALARIES	150,736	6,144	-	6,144	144,592	4%
OVERTIME	615,876	58,794	-	58,794	557,082	10%
HOLIDAY	201,334	17,171	-	17,171	184,163	9%
LONGEVITY	41,126	-	-	-	41,126	0%
STIPENDS	88,601	-	-	-	88,601	0%
SPECIAL DETAIL	72,609	4,167	-	4,167	68,442	6%
* LEAVE AT TERMINATION	180,203	180,203	-	180,203	-	100%
* HEALTH INSURANCE	1,654,004	1,654,004	-	1,654,004	-	100%
HEALTH PREMIUM STIPEND	12,000	-	-	-	12,000	0%
RETIREMENT	2,126,317	170,991	-	170,991	1,955,326	8%
OTHER BENEFITS	482,984	26,533	-	26,533	456,451	5%
OTHER OPERATING	834,582	39,274	1,587	40,861	793,721	5%
POLICE DEPARTMENT TOTAL	12,553,495	2,652,549	1,587	2,654,137	9,899,358	21%
*Annualized Expenditures	(1,834,207)	(1,834,207)	-	(1,834,207)	-	-
Net total	10,719,288	818,342	1,587	819,930	9,899,358	8%
FIRE DEPARTMENT						
SALARIES	4,201,630	322,199	-	322,199	3,879,431	8%
PART TIME SALARIES	53,019	2,900	-	2,900	50,119	5%
OVERTIME	709,500	85,963	-	85,963	623,537	12%
HOLIDAY	158,570	12,664	-	12,664	145,906	8%
LONGEVITY	32,577	-	-	-	32,577	0%
CERTIFICATION STIPENDS	348,704	25,653	-	25,653	323,051	7%
* LEAVE AT TERMINATION	170,084	170,084	-	170,084	-	100%
* HEALTH INSURANCE	1,086,917	1,086,917	-	1,086,917	-	100%
HEALTH PREMIUM STIPEND	100,924	-	-	-	100,924	0%
RETIREMENT	1,792,086	145,984	-	145,984	1,646,102	8%
OTHER BENEFITS	543,825	13,841	-	13,841	529,984	3%
OTHER OPERATING	618,585	37,586	14,521	52,107	566,478	8%
FIRE DEPARTMENT TOTAL	9,816,421	1,903,791	14,521	1,918,312	7,898,109	20%
*Annualized Expenditures	(1,257,001)	(1,257,001)	-	(1,257,001)	-	-
Net total	8,559,420	646,790	14,521	661,311	7,898,109	8%
SCHOOL						
SALARIES	28,417,614	324,617	-	324,617	28,092,997	1%
* LEAVE AT TERMINATION	300,000	300,000	-	300,000	-	100%
* HEALTH INSURANCE	8,173,354	8,173,354	-	8,173,354	-	100%
RETIREMENT	5,496,433	54,005	-	54,005	5,442,428	1%
WORKERS COMPENSATION	133,444	-	-	-	133,444	0%
OTHER BENEFITS	3,257,562	115,684	-	115,684	3,141,878	4%
OTHER OPERATING	7,713,834	274,793	-	274,793	7,439,041	4%
SCHOOL DEPARTMENT TOTAL	53,492,241	9,242,453	-	9,242,453	44,249,788	17%
*Annualized Expenditures	(8,473,354)	(8,473,354)	-	(8,473,354)	-	-
Net total	45,018,887	769,099	-	769,099	44,249,788	2%
NON-OPERATING						
DEBT SERVICE	13,797,890	11,170	-	11,170	13,786,720	0%
COUNTY TAX	5,813,878	-	-	-	5,813,878	0%
CAPITAL OUTLAY	1,080,000	-	-	-	1,080,000	0%
OTHER NON-OPERATING	4,280,712	117,240	1,000	118,240	4,162,472	3%
TOTAL NON-OPERATING	24,972,480	128,410	1,000	129,410	24,843,070	1%
COLLECTIVE BARGAINING CONTINGENCY	83,154	-	-	-	83,154	-
TRANSFER TO INDOOR POOL	150,000	12,500	-	12,500	137,500	-
TRANSFER TO PRESCOTT PARK	177,486	14,791	-	14,791	162,696	-
TOTAL GENERAL FUND	123,209,033	17,739,786	124,220	17,864,006	105,345,027	14%

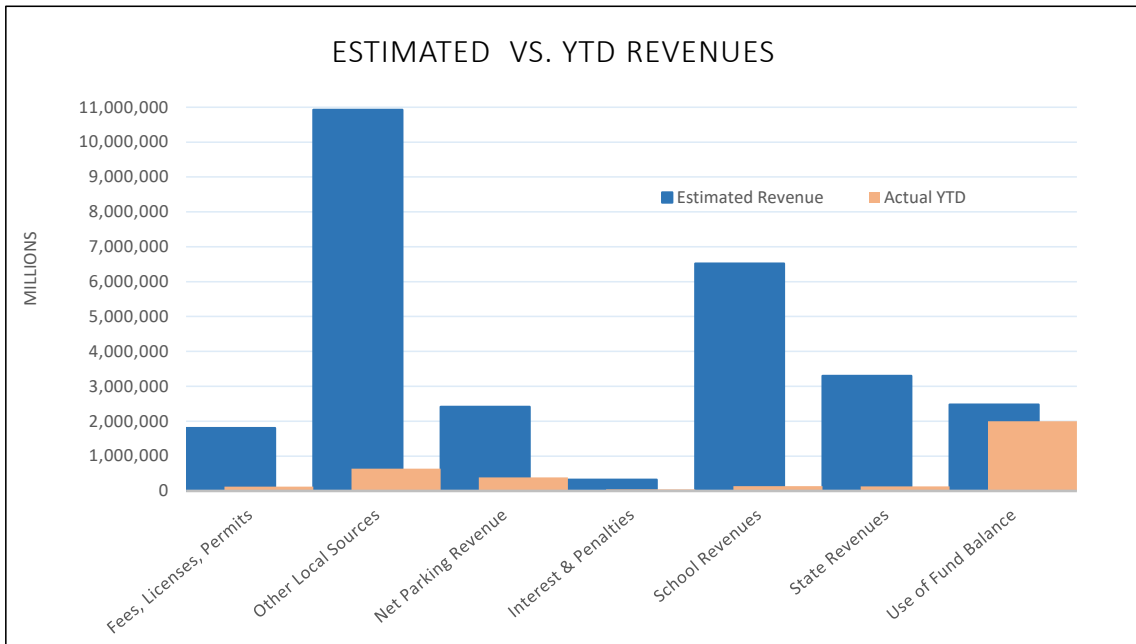
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.

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.

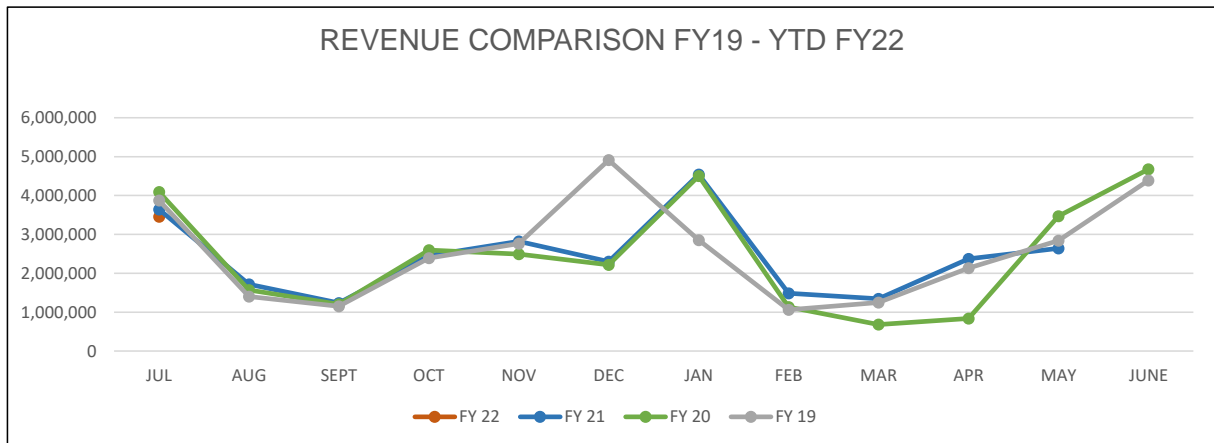
Other Non-Operating: Rolling Stock, IT upgrade and equipment replacement, contingency, overlay, etc.

GENERAL FUND REVENUES



REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD Received	%
Fees, Licenses, Permits	1,807,600	6%	122,868	7%
Other Local Sources	10,927,060	39%	640,206	6%
Net Parking Revenue	2,412,305	9%	385,103	16%
Interest & Penalties	320,549	1%	41,642	13%
School Revenues	6,523,880	23%	135,240	2%
State Revenues	3,298,195	12%	128,396	4%
Use of Fund Balance	2,480,000	9%	2,000,000	81%
TOTAL REVENUES	\$ 27,769,589	100%	\$ 3,453,455	12%

Line item detail on the following page



FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY 22	3,453,455	-	-	-	-	-
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	-
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 JULY 31, 2021 - 8.3% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	95,439,444	0	0	0%
TOTAL PROPERTY TAXES	95,439,444	0	0	0%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	12,000	5,717	5,717	48%
OTHER LICENSES	12,000	650	650	5%
PLANNING BOARD/BOA/SITE REVIEW	160,000	11,109	11,109	7%
BLD PERMITS-PORTS	840,000	29,065	29,065	3%
BLD PERMITS-PEASE	55,000	0	0	0%
BLD PERMITS-FIRE	105,000	11,756	11,756	11%
ELEC PERMITS-PORT	105,000	6,956	6,956	7%
ELEC PERMITS-PEASE	15,000	225	225	2%
PLUM PERMITS-PORT	154,000	22,909	22,909	15%
PLUM PERMITS-PEASE	20,000	100	100	1%
SIGN PERMITS	6,000	410	410	7%
POLICE ALARMS	30,000	0	0	0%
BURNING PERMITS	1,500	0	0	0%
EXCAVATION PERMITS	50,000	6,750	6,750	14%
FLAGGING PERMIT	9,000	1,225	1,225	14%
SOLID WASTE	55,000	9,010	9,010	16%
BLASTING PERMIT	100	0	0	0%
NEW DRIVEWAY PERMIT	3,000	0	0	0%
OUTDOOR POOL	10,000	5,079	5,079	51%
RECREATION DEPARTMENT	90,000	7,658	7,658	9%
BOAT RAMP FEES	10,000	3,350	3,350	34%
RECREATION RENTALS	0	150	150	0%
HEALTH FOOD PERMITS	65,000	750	750	1%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,807,600	122,868	122,868	7%
OTHER LOCAL SOURCES				
TIMBER TAX	500	0	0	0%
PAYMENTS IN LIEU OF TAXES	190,000	0	0	0%
MUNICIPAL AGENT FEES	72,000	6,072	6,072	8%
MOTOR VEHICLE FEES	4,900,000	395,952	395,952	8%
TITLE APPLICATIONS	9,000	858	858	10%
BOAT REGISTRATION	10,000	1,033	1,033	10%
PDA AIRPORT DISTRICT	2,680,000	0	0	0%
WATER/SEWER OVERHEAD	1,418,368	118,197	118,197	8%
SALE - MUNICIPAL PROP	5,000	0	0	0%
MISC REVENUE	70,000	6,455	6,455	9%
DOG LICENSES	17,000	846	846	5%
MARRIAGE LICENSES	2,200	273	273	12%
CERTIFICATES-BIRTH	27,000	2,611	2,611	10%
RENTAL OF CITY PROPERTY	70,000	306	306	0%
RENTAL OF CITY HALL COM	20,692	1,742	1,742	8%
CABLE FRANCHISE FEE	360,000	0	0	0%
POLICE HAND GUN PERMITS	300	30	30	10%
POLICE OUTSIDE DETAIL	160,000	100,681	100,681	63%
AMBULANCE FEES	900,000	5,000	5,000	1%
WELFARE DEPT REIMBURSEMENT	15,000	150	150	1%
TOTAL OTHER LOCAL SOURCES	10,927,060	640,206	640,206	6%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	2,783,750	343,640	343,640	12%
METER SPACE RENTAL	150,000	9,365	9,365	6%
PARKING METER -IN DASH	50,000	5,280	5,280	11%
CHARGING STATION	5,500	878	878	16%
HANOVER TRANSIENT	2,456,500	290,032	290,032	12%
HANOVER PASSES	1,377,900	82,295	82,295	6%
FOUNDRY PL TRANSIENT	207,650	30,393	30,393	15%
FOUNDRY PL PASSES	333,600	15,075	15,075	5%
PASS REINSTATEMENT	500	150	150	30%
FOUNDRY PL PASS REINSTATEMENT	500	105	105	21%
PARKING VIOLATIONS	600,000	71,107	71,107	12%
BOOT REMOVAL FEE	5,000	0	0	0%
TOTAL PARKING REVENUES	7,970,900	848,319	848,319	11%
TRANSFER TO PARKING FUND	(5,558,595)	(463,216)	(463,216)	8%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	385,103	385,103	16%
INTEREST & PENALTIES				
INTEREST ON TAXES	170,549	17,465	17,465	10%
INTEREST ON INVESTMENT	150,000	24,177	24,177	16%
TOTAL INTEREST & PENALTIES	320,549	41,642	41,642	13%
SCHOOL REVENUES				
TUITION	6,510,880	0	0	0%
OTHER SOURCES	13,000	135,240	135,240	1040%
TOTAL SCHOOL REVENUES	6,523,880	135,240	135,240	2%
STATE REVENUES				
ROOMS AND MEALS TAX	1,125,000	0	0	0%
HIGHWAY BLOCK GRANT	416,000	128,396	128,396	31%
BONDED DEBT- HIGH SCHOOL	1,016,222	0	0	0%
BONDED DEBT - MIDDLE SCHOOL	740,973	0	0	0%
TOTAL STATE REVENUES	3,298,195	128,396	128,396	4%
USE OF FUND BALANCE				
USE OF FUND BALANCE	480,000	0	0	0%
RESERVE FOR DEBT	1,900,000	1,900,000	1,900,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	100,000	100,000	100,000	100%
TOTAL USE OF FUND BALANCE	2,480,000	2,000,000	2,000,000	81%
TOTAL GENERAL FUND REVENUE	123,209,033	3,453,455	3,453,455	3%

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

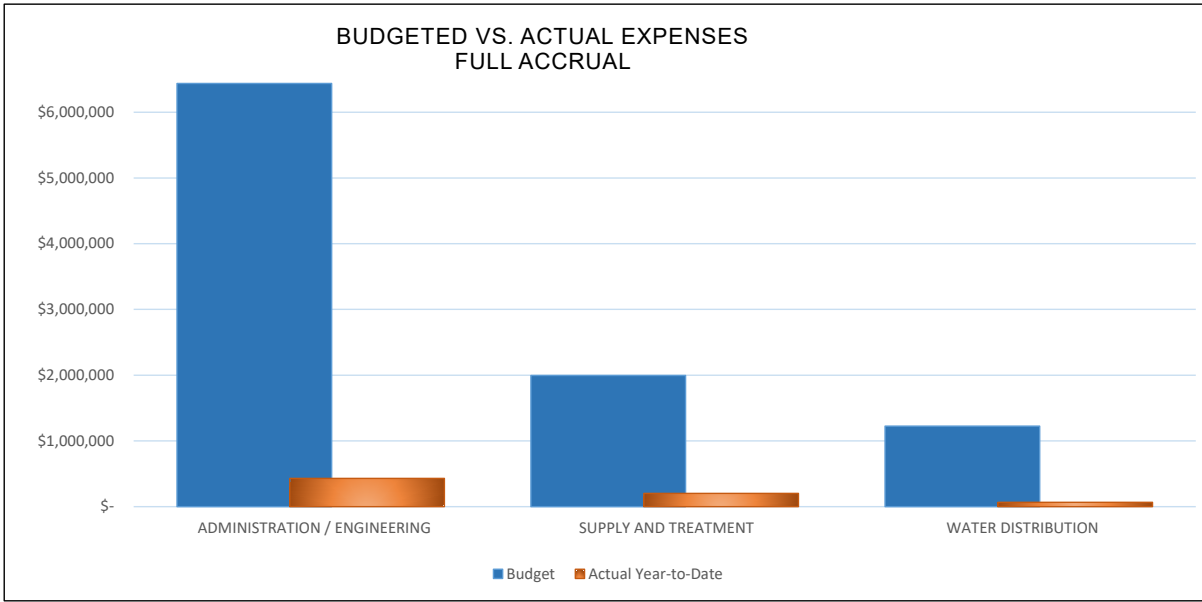
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

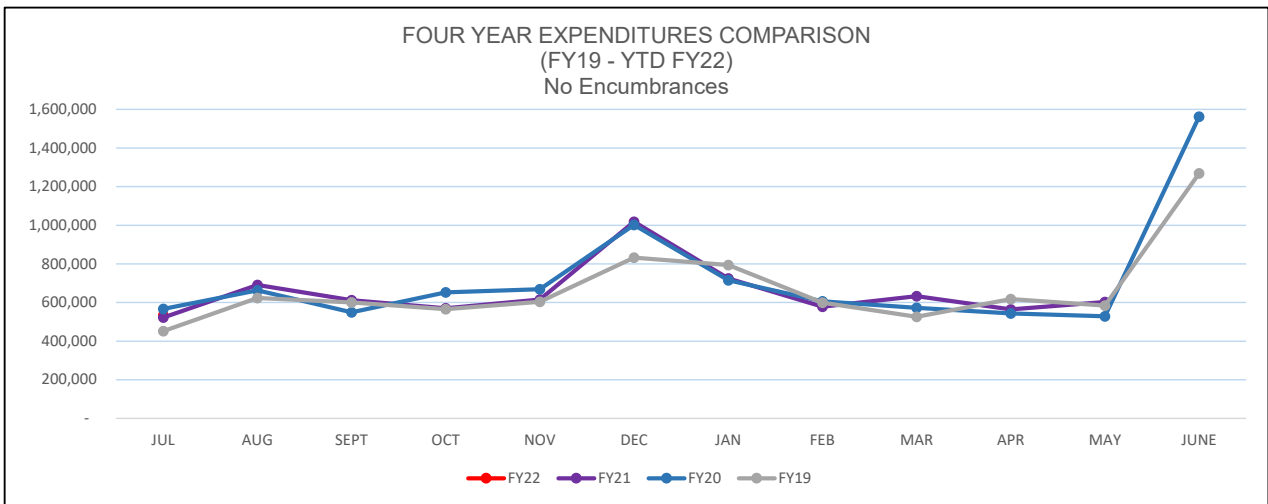
WATER FUND YTD EXPENSES

MONTH ENDING July 31, 2021

8.3% of Fiscal Year



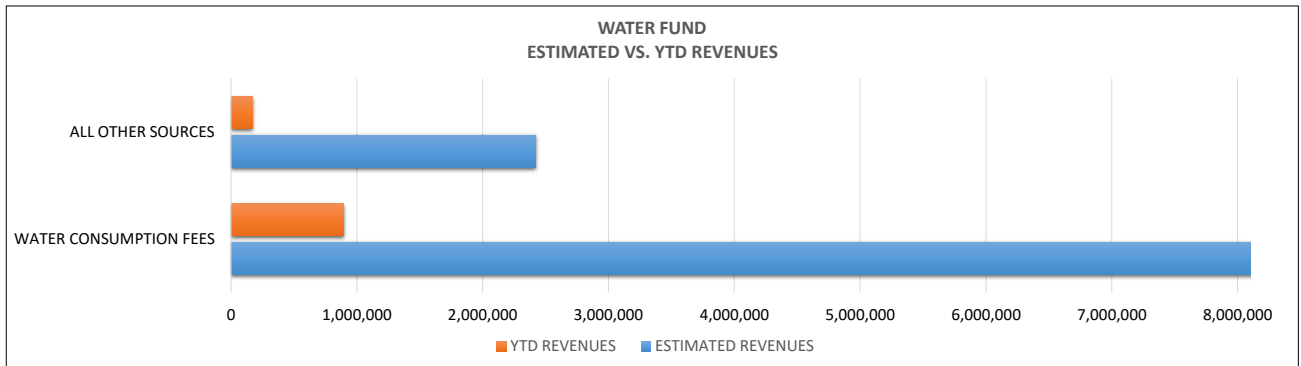
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
		July 31, 2021				
ADMINISTRATION / ENGINEERING	6,437,457	398,097	32,047	430,143	6,007,314	6.7%
SUPPLY AND TREATMENT	1,995,742	67,239	134,856	202,095	1,793,647	10.1%
WATER DISTRIBUTION	1,226,927	56,395	9,900	66,295	1,160,632	5.4%
AIR FORCE OPERATIONS	281,827	10,634	-	10,634	271,193	3.8%
TOTAL	9,941,953	532,364	176,803	709,167	9,232,786	7.1%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY22	532,364	-	-	-	-	-
FY21	566,798	663,011	549,566	652,609	668,648	1,001,558
FY20	451,629	623,841	600,496	565,828	604,271	832,357
FY19	451,629	623,841	600,496	565,828	604,271	832,357

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY22	-	-	-	-	-	-
FY21	715,268	606,134	572,540	543,605	528,530	1,562,776
FY20	794,488	599,554	525,873	618,095	584,288	1,268,493
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%	891,553	10.7%	
OTHER CHARGES	2,130,253	19.3%	158,536	7.4%	
OTHER FINANCING SOURCES	287,221	2.6%	10,313	3.6%	
AIR FORCE OPERATIONS	281,827	2.6%	0	0.0%	
CAPITAL CONTRIBUTIONS	0	0.0%	0	0.0%	
TOTAL	\$ 11,031,375	100.0%	\$ 1,060,403	9.6%	

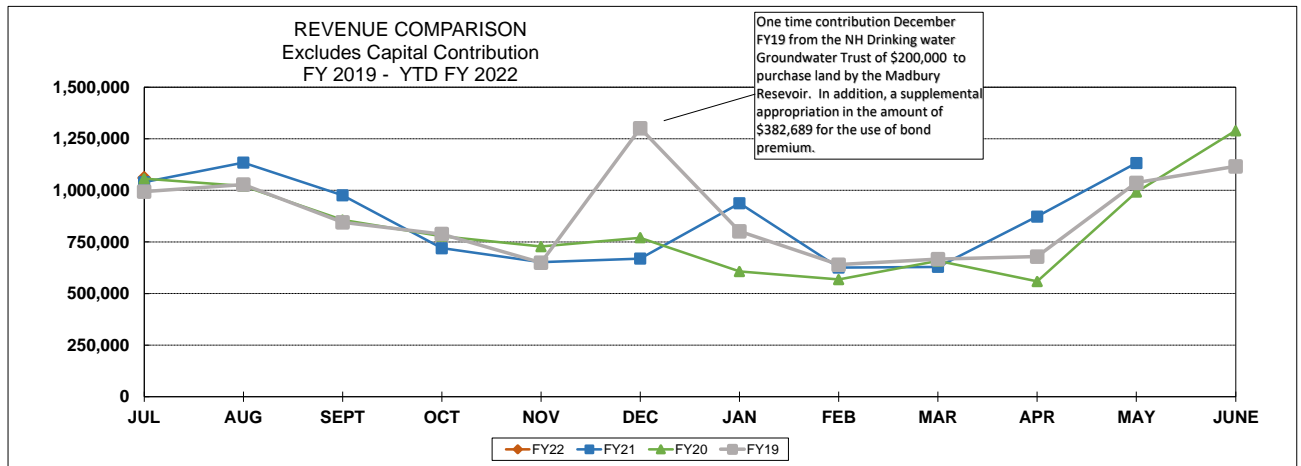
Water Consumption Fees : Revenues based on water consumption

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	4,095,074
FY22YTD	0
Total to date	\$12,590,709

Other Capital Contribution	
FY20 YTD	\$52,000

REVENUES: EXCLUDES CAPITAL CONTRIBUTION							
FY	*JUL	AUG	SEPT	OCT	NOV	DEC	
FY22	1,060,403	-	-	-	-	-	
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	

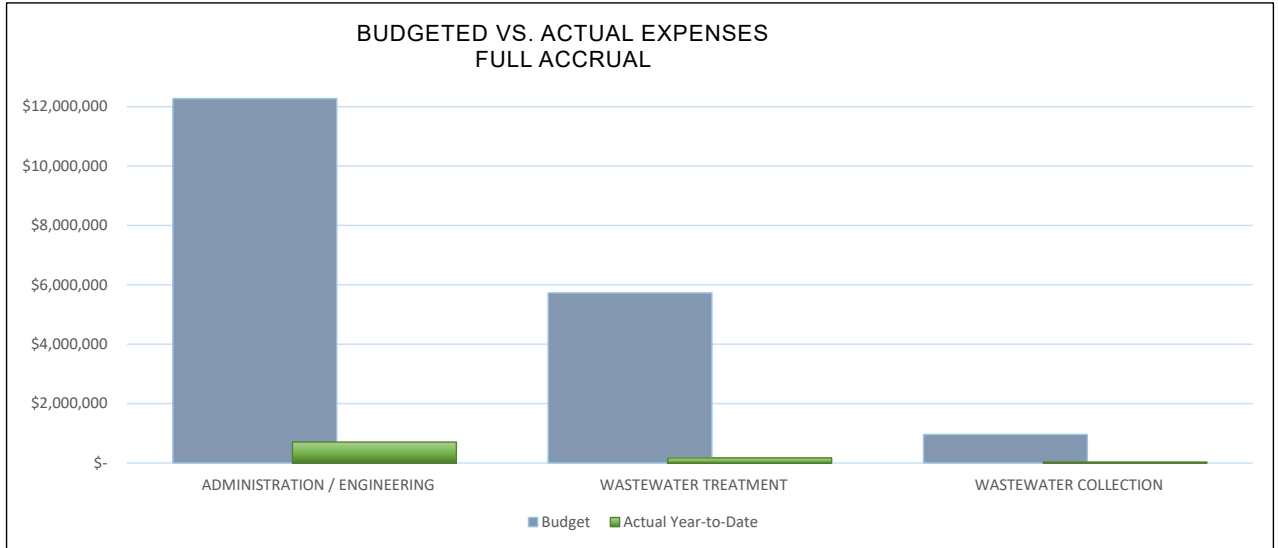
FY	JAN	FEB	MAR	APR	MAY	JUNE
FY22	-	-	-	-	-	-
FY21	937,927	625,918	629,359	873,036	1,132,429	-
FY20	606,941	567,523	657,476	558,450	991,948	1,288,540
FY19	801,873	639,863	666,901	678,537	1,036,551	1,116,114

*Estimated

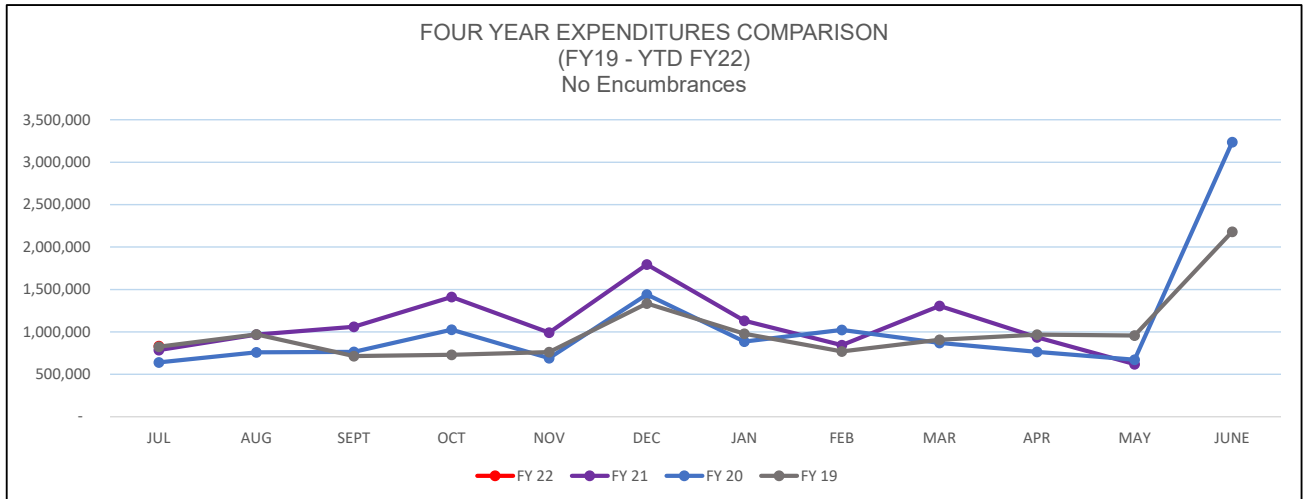
SEWER FUND EXPENSES

MONTH ENDING July 31, 2021

8.3% of Fiscal Year



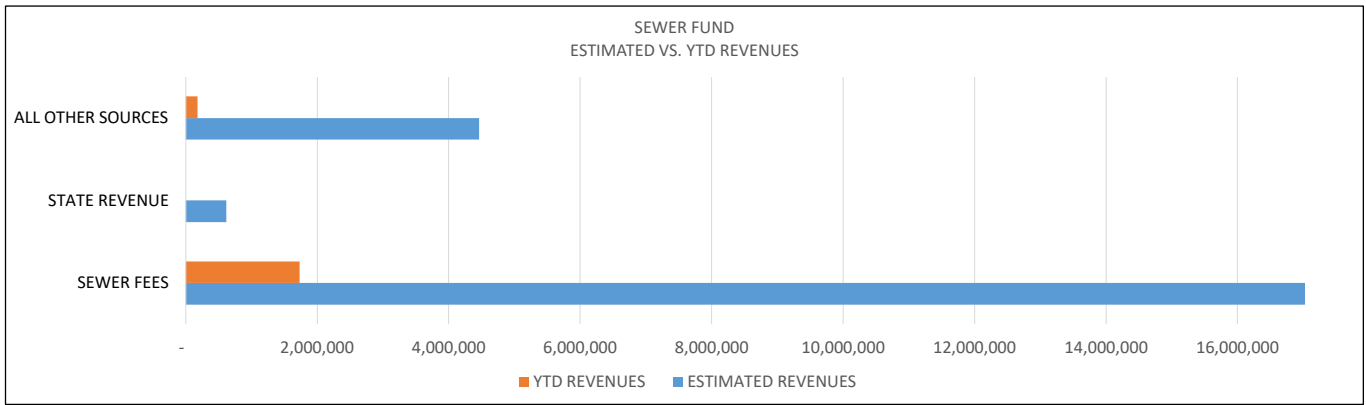
SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING July 31, 2021	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	12,272,589	673,807	32,047	705,853	11,566,736	5.8%
WASTEWATER TREATMENT	5,728,681	101,944	67,778	169,722	5,558,959	3.0%
WASTEWATER COLLECTION	956,229	32,744	-	32,744	923,485	3.4%
TRANSFER TO STORMWATER	311,993	25,999	-	25,999	285,994	8.3%
TOTAL	19,269,492	834,494	99,825	934,319	18,049,180	4.85%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 22	834,494	-	-	-	-	-
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

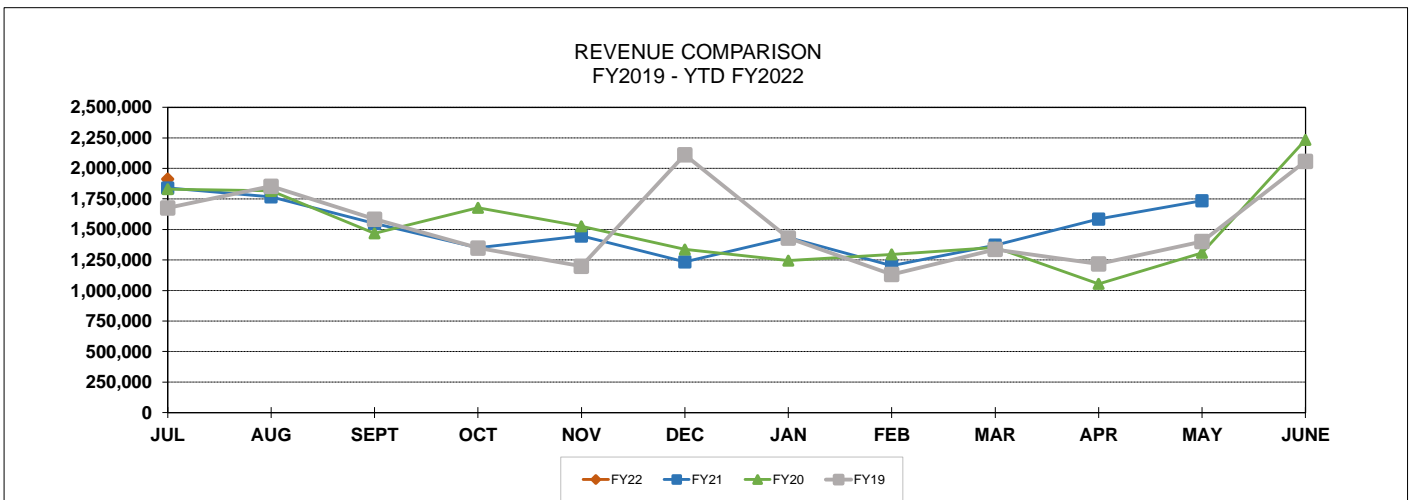
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 22	-	-	-	-	-	-
FY 21	1,132,271	843,146	1,304,790	935,490	620,241	-
FY 20	885,513	1,022,676	871,311	764,822	670,804	3,236,162
FY 19	977,718	770,846	907,578	968,706	957,892	2,181,155

SEWER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	17,114,440	77.1%	1,733,927	10.1%
OTHER CHARGES	313,000	1.4%	8,198	2.6%
STATE REVENUE	615,161	2.8%	0	0.0%
OTHER FINANCING SOURCES	4,152,141	18.7%	170,351	4.1%
TOTAL	22,194,742	100.0%	1,912,476	8.6%

- 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	1,912,476	-	-	-	-	-
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	-
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 July 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

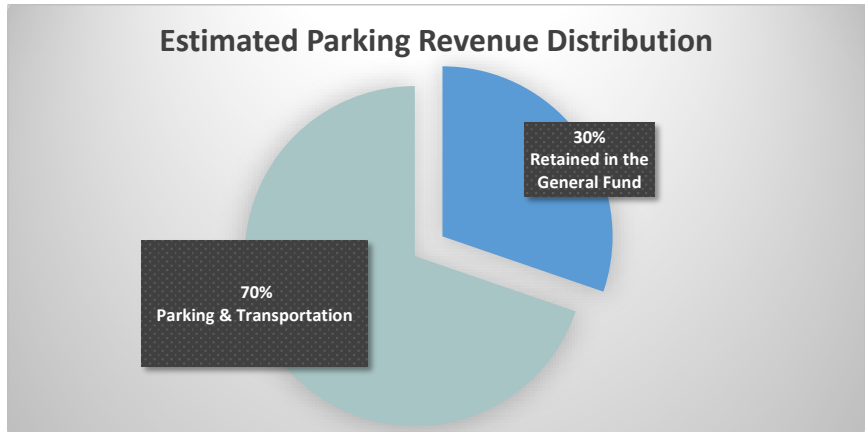
Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.

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

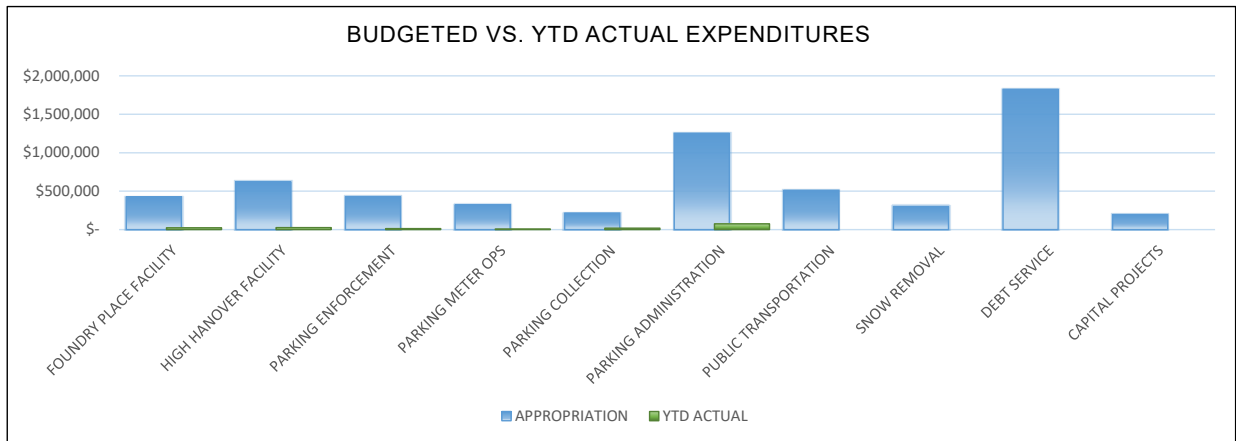
Estimated Revenues from Parking related fees are estimated for FY22 to be \$ 7.9 million.

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 Total	Year-To-Date Balance	% Expended
		ENDING July 31, 2021				
FOUNDRY PLACE FACILITY	424,797	23,403	5,669	29,072	395,725	6.8%
HIGH HANOVER FACILITY	619,411	26,115	4,800	30,915	588,496	5.0%
PARKING ENFORCEMENT	428,618	13,246	-	13,246	415,372	3.1%
PARKING METER OPS	321,333	7,652	-	7,652	313,681	2.4%
PARKING COLLECTION	215,078	19,036	-	19,036	196,042	8.9%
PARKING ADMINISTRATION	1,252,581	74,747	27,982	102,729	1,149,852	8.2%
PUBLIC TRANSPORTATION	510,344	-	-	-	510,344	0.0%
PARKING ENGINEERING	169,413	(10)	-	-	169,413	0.0%
SNOW REMOVAL	300,000	-	-	-	300,000	0.0%
DEBT SERVICE	1,823,813	-	-	-	1,823,813	0.0%
CAPITAL PROJECTS	195,000	-	44,019	44,019	150,981	0.0%
CONTINGENCY	197,000	52,083	-	52,083	144,917	26.4%
TOTAL	6,457,388	216,272	82,469	298,751	6,158,637	4.6%