

2007
Mid-Year Revenue
Financial Summary
(Cash Basis)

Selected Financial Data
Through June 30, 2007

General and Enterprise Funds
(Water, Sewer, Sanitation)

City of Portsmouth, Ohio
M. Trent Williams
City Auditor

General Fund Revenue Summary 2007				Through June 30, 2007				
Line by Line Comparison of Current to Same Month Last Year								Estimated Y/E
	Budgeted	+/-	+/-	Actual YTD	Actual			Surplus/Deficit
	This Year	Budgeted \$	Budgeted %	This Year	Last Year	+/- LY\$	+/- LY%	vs. Budget
City Income Tax	4,950,000	(2,200,553)	-44.46%	2,749,447.36	2,653,975.61	95,471.75	3.60%	(100,000)
Real & Personal Property Tax	1,825,000	(942,602)	-51.65%	882,397.94	916,352.86	(33,954.92)	-3.71%	(15,000)
State Sales-County	1,014,000	(458,029)	-45.17%	555,970.80	555,970.80	0.00	0.00%	0
Court Collections	800,000	(489,251)	-61.16%	310,748.54	320,488.08	(9,739.54)	-3.04%	(150,000)
Inheritance Tax	200,000	(123,195)	-61.60%	76,804.96	47,905.21	28,899.75	60.33%	100,000
Intangible Tax	3,000	14,795	493.17%	17,795.06	15,820.98	1,974.08	12.48%	15,000
Interest on Investments	300,000	(123,797)	-41.27%	176,203.27	151,274.65	24,928.62	16.48%	50,000
Revenue Assistance-State	302,000	(135,798)	-44.97%	166,202.21	166,202.21	0.00	0.00%	0
Cable TV Franchise	220,000	(115,682)	-52.58%	104,317.58	105,892.55	(1,574.97)	-1.49%	0
Board of Health	250,000	(61,870)	-24.75%	188,129.94	152,240.50	35,889.44	23.57%	0
Miscellaneous	131,000	(117,924)	-90.02%	13,075.80	46,460.19	(33,384.39)	-71.86%	(100,000)
State Sales Tax-Local Govt.	95,000	(42,673)	-44.92%	52,326.64	52,326.64	0.00	0.00%	0
Cemetary-Burial Permits/Misc.	30,000	(7,141)	-23.80%	22,858.75	16,092.50	6,766.25	42.05%	0
Liquor Permits	32,000	(955)	-2.98%	31,045.00	30,170.00	875.00	2.90%	0
Building Permits	55,000	2,307	4.19%	57,307.19	19,310.84	37,996.35	196.76%	0
Police Fines	25,000	(16,095)	-64.38%	8,905.00	8,625.00	280.00	3.25%	0
Campground Fees	0	0	#DIV/0!	0.00	0.00	0.00	#DIV/0!	0
Electrical Permits	25,000	(542)	-2.17%	24,458.47	10,183.19	14,275.28	140.18%	0
Police-Special Duty	125,000	(62,867)	-50.29%	62,133.00	45,787.00	16,346.00	35.70%	0
Police Reports-Fingerprinting	1,500	(585)	-39.01%	914.90	889.75	25.15	2.83%	0
City Business Licenses	4,500	(2,709)	-60.20%	1,791.00	2,122.00	(331.00)	-15.60%	0
Rents, Leases & Concessions	25,000	(6,418)	-25.67%	18,581.81	2,370.00	16,211.81	684.04%	0
Police Impound Fees	15,000	(7,350)	-49.00%	7,650.00	10,846.00	(3,196.00)	-29.47%	0
Campus Security	5,000	0	0.00%	5,000.00	5,000.00	0.00	0.00%	0
Plumbing Permits	12,000	11,300	94.17%	23,300.00	5,519.00	17,781.00	322.18%	15,000
Cigarette Tax	1,000	(295)	-29.47%	705.32	810.41	(105.09)	-12.97%	0
Sewer Permits	1,000	(545)	-54.50%	455.00	490.00	(35.00)	-7.14%	0
Police Record Checks	1,500	(540)	-36.00%	960.00	972.00	(12.00)	-1.23%	0
Fire Reports	4,000	(1,910)	-47.75%	2,090.00	1,830.00	260.00	14.21%	0
Misc. Engineering Fees	4,500	(2,022)	-44.93%	2,478.00	2,984.00	(506.00)	-16.96%	0
Demolitions	25,000	(18,621)	-74.48%	6,379.31	19,512.58	(13,133.27)	-67.31%	(15,000)
Donations/Grants	75,000	(67,663)	-90.22%	7,337.00	17,056.74	(9,719.74)	-56.98%	(70,000)
From County for Prosecutors	30,000	(30,000)	-100.00%	0.00	0.00	0.00	#DIV/0!	0
Total Revenues	10,587,000	(5,009,230)	-47.31%	5,577,769.85	5,385,481.29	192,288.56	3.57%	(270,000.00)

Enterprise Funds

Water Fund #604	Projected	Budgeted	Mid-Year Est. Actual
Beginning Balance	100,000	100,000	45,000
Revenue	3,708,000	3,904,565	3,750,000
Beg. Bal & Revenue	3,808,000	4,004,565	3,795,000
Expenses	4,181,254	4,181,254	4,200,000
Ending Balance	(373,254)	(176,689)	(405,000)

Revenue running \$7,000 ahead of last year.

\$28,000 ahead of projections.

Estimated year-end revenue running (\$210,000) less than budgeted.

(\$245,000) mid year cash balance.

Sewer Fund #621	Projected	Budgeted	Mid-Year Est. Actual
Beginning Balance	100,000	389,727	224,780
Revenue	2,414,000	2,453,833	2,514,000
Beg. Bal & Revenue	2,514,000	2,843,560	2,738,780
Expenses	2,582,976	2,582,976	2,700,000
Ending Balance	(68,976)	260,584	38,780

Revenue (\$17,000) behind last year.

\$50,000 ahead of projections.

Estimated year-end revenue running \$100,000 more than budgeted.

\$72,000 mid year cash balance.

Sanitation Fund #631	Projected	Budgeted	Mid-Year Est. Actual
Beginning Balance	50,000	150,000	243,314
Revenue	1,250,000	1,238,000	1,300,000
Beg. Bal & Revenue	1,300,000	1,388,000	1,543,314
Expenses	1,350,000	1,320,848	1,350,000
Ending Balance	(50,000)	67,152	193,314

Revenue running \$10,000 ahead of last year.

\$18,000 ahead of projections.

Estimated year-end revenue running \$150,000 more than budgeted.

\$280,000 mid year cash balance.

But has not yet started to allocate any share of revenue to its new
Capital Improvements fund.

City of Portsmouth, Ohio													FY 2007 ACTUAL		M. Trent Williams, Auditor
FY 2007 Enterprise Fund Revenues															
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
WATER WORKS SYSTEM															
Water Rev B Water Rents	604.4411	340,404	298,323	319,525	320,777	289,735	260,735	0	0	0	0	0	0	1,829,499	
Water Sale of Water	604.4412	39	15	30	54	81	33	0	0	0	0	0	0	252	
Water Service Permits	604.4413	1,545	600	3,495	5,885	3,243	2,745	0	0	0	0	0	0	17,513	
Water On & Off Charges	604.4414	2,665	1,412	2,514	2,318	2,091	3,072	0	0	0	0	0	0	14,072	
Water Miscellaneous Charges	604.4415	2,880	3,103	4,354	2,658	791	376	0	0	0	0	0	0	14,162	
Water Contingency	604.4416	0	0	0	0	0	0	0	0	0	0	0	0	0	
Water All Other Revenues	604.MISC	0	0	6	7,314	0	0	0	0	0	0	0	0	7,320	
Water Operating Fund #604	TOTAL	347,533	303,453	329,924	339,008	295,941	268,961	0	0	0	0	0	0	1,882,818	
Water Works C Contingency #606	606.4416	63,601	56,175	59,916	60,137	54,657	49,540	0	0	0	0	0	0	344,026	
SEWERAGE SYSTEM															
Sewer Collections	621.4421	157,316	183,022	229,898	156,918	189,186	190,269	0	0	0	0	0	0	1,106,609	
Sewer Collections Rosemount	621.4422	53,085	0	47,985	0	0	0	0	0	0	0	0	0	101,070	
Sewer Contingency	621.4426	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sewer All Other Revenues	621.MISC	679	839	9,168	1,850	11,359	0	0	0	0	0	0	0	23,895	
Sewer Operating Fund #621	TOTAL	211,080	183,861	287,051	158,768	200,545	190,269	0	0	0	0	0	0	1,231,574	
Sewer System B Contingency #622	622.4426	4,865	5,660	7,110	4,853	6,162	5,884	0	0	0	0	0	0	34,534	
SANITATION SYSTEM															
Sanitation - Fees	631.4431	105,972	78,365	125,723	90,068	88,710	114,294	0	0	0	0	0	0	603,132	
Sanitation - Host Fees	631.4432	3,924	0	7,464	0	3,949	3,735	0	0	0	0	0	0	19,072	
Sanitation - Dumpsters	631.4433	2,667	5,299	2,941	5,608	2,154	3,869	0	0	0	0	0	0	22,538	
Sanitation - E.P.A Charge	631.4435	2,371	2,080	3,234	1,713	2,090	2,803	0	0	0	0	0	0	14,291	
Sanitation - Miscellaneous	631.4439	2,688	180	675	0	0	0	0	0	0	0	0	0	3,543	
Sanitation - Refund/Reimburse.	631.4922	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sanitation - All Other Revenues	631.MISC	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sanitation Fund #631	TOTAL	117,622	85,924	140,037	97,389	96,903	124,701	0	0	0	0	0	0	662,676	
WATER #604															
+/- Last Year		36,695	(5,211)	(30,606)	37,923	(15,043)	(16,418)	(364,079)	(318,974)	(248,572)	(407,290)	(324,068)	(283,268)		
+/- LY Accum.		36,695	31,484	878	38,801	23,758	7,340	(356,739)	(675,713)	(924,285)	(1,331,575)	(1,655,643)	(1,938,911)		
SEWER #621															
+/- Last Year		10,700	(16,178)	24,364	17,396	4,612	(57,868)	(188,100)	(213,423)	(181,100)	(218,739)	(229,782)	(205,725)		
+/- LY Accum.		10,700	(5,478)	18,886	36,282	40,894	(16,974)	(185,074)	(398,497)	(579,597)	(798,336)	(1,028,118)	(1,233,843)		
SANITATION #631															
+/- Last Year		13,225	(7,839)	2,232	2,457	(1,365)	1,278	(117,346)	(97,721)	(110,089)	(134,094)	(104,034)	(116,624)		
+/- LY Accum.		13,225	5,386	7,618	10,075	8,710	9,988	(107,358)	(205,079)	(315,168)	(449,262)	(553,296)	(669,920)		

City of Portsmouth, Ohio
FY 2007 Enterprise Fund Revenues

FY 2007 PROJECTED

M. Trent Williams, Auditor
Projections as of: 10/25/06

WATER WORKS SYSTEM		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Water Rev B Water Rents	604.4411	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	3,800,000
Water Sale of Water	604.4412	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Service Permits	604.4413	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000
Water On & Off Charges	604.4414	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
Water Miscellaneous Charges	604.4415	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
Water Contingency	604.4416	0	0	0	0	0	0	0	0	0	0	0	0	0
Water All Other Revenues	604.MISC	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Operating Fund #604	TOTAL	309,000	309,000	309,000	309,000	309,000	309,000	309,000	309,000	309,000	309,000	309,000	309,000	3,708,000
Water Works C Contingency #606	606.4416	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	660,000
SEWERAGE SYSTEM		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Sewer Collections	621.4421	155,000	195,000	205,000	145,000	185,000	195,000	155,000	205,000	195,000	155,000	215,000	205,000	2,210,000
Sewer Collections Rosemount	621.4422	45,000	0	0	45,000	0	0	45,000	0	0	45,000	0	0	180,000
Sewer Contingency	621.4426	0	0	0	0	0	0	0	0	0	0	0	0	0
Sewer All Other Revenues	621.MISC	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
Sewer Operating Fund #621	TOTAL	202,000	197,000	207,000	192,000	187,000	197,000	202,000	207,000	197,000	202,000	217,000	207,000	2,414,000
Sewer System B Contingency #622	622.4426	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000
SANITATION SYSTEM		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Sanitation - Fees	631.4431	90,000	80,000	120,000	90,000	90,000	110,000	90,000	90,000	100,000	80,000	90,000	100,000	1,130,000
Sanitation - Host Fees	631.4432	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000
Sanitation - Dumpsters	631.4433	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
Sanitation - E.P.A Charge	631.4435	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
Sanitation - Miscellaneous	631.4439	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
Sanitation - Refund/Reimburse.	631.4922	0	0	0	0	0	0	0	0	0	0	0	0	0
Sanitation - All Other Revenues	631.MISC	0	0	0	0	0	0	0	0	0	0	0	0	0
Sanitation Fund #631	TOTAL	100,000	90,000	130,000	100,000	100,000	120,000	100,000	100,000	110,000	90,000	100,000	110,000	1,250,000
Sanitation Syst. Contingency #632	632.4436	0	0	0	0	0	0	0	0	0	0	0	0	0

All projections subject to execution of the following rate increases:

Water = 11.4% beginning August 1, 2002 to take full effect on November 1, 2002
 Water = 5.7% beginning January 1, 2003 to take full effect on April 1, 2003
 Water = 5.6% beginning January 1, 2004 to take full effect on April 1, 2004
 Water = 5.8% beginning January 1, 2005 to take full effect on April 1, 2005
 Water = 8.0% beginning January 1, 2006 to take full effect on April 1, 2006
Water = The above projected revenues reflect no increase in rates for 2007
 Water = 3.0% beginning January 1, 2007 to take full effect on April 1, 2007
 The Water Works System has a separate contingency fund (Fund #606) for capital improvements as noted above

Sewer = 13.4% beginning August 1, 2002 to take full effect on November 1, 2002
 Sewer = 5.9% beginning January 1, 2003 to take full effect on April 1, 2003
 Sewer = 5.9% beginning January 1, 2004 to take full effect on April 1, 2004
 Sewer = 0.0% beginning January 1, 2005 to take full effect on April 1, 2005
 Sewer = 0.0% beginning January 1, 2006 to take full effect on April 1, 2006
Sewer = The above projected revenues reflect no increase in rates for 2007
 Sewer = 3.0% beginning January 1, 2007 to take full effect on April 1, 2007
 The Sewer System has a separate contingency fund (Fund #622) for capital improvements as noted above

Sanitation = Residential Rate from \$9.25/month to \$12.75/month
 Sanitation = Senior Rate from \$8.75/month to \$9.75/month
 Sanitation = Effective March 14, 2006 with April 1, 2005 billing per Ordinance #23 of 2005
Sanitation = The above projected revenues reflect no increase in rates for 2006-2007
 Sanitation = Residential Rate from \$12.75/month to \$13.20/month
 Sanitation = Senior Rate from \$9.75/month to \$10.09/month
 Sanitation = Effective January 8, 2007 with February 1, 2007 billing per Ordinance #01 of 2007
 The Sanitation System has a separate contingency fund (Fund #632) for capital improvements

