



Monthly Financial Summary Report

Month Ending January 31, 2019

58% Fiscal Year

City of Portsmouth, New Hampshire

Fiscal Year 2019

(July 1, 2018 - June 30, 2019)

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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 planning 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 and Prescott Park.

Comprehensive Annual Financial Report (CAFR) - The CAFR is compiled by the Finance Department and audited by an external 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 CAFR 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 2019 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 14-15 and 89-90 of the FY2019 Proposed Annual Budget on the City's website.

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 2019

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:
 - General Administration
Mayor/City Manager, City Clerk, Legal, Human Resources, Info Technology Information Technology, and other General Administration
 - Finance and Administration:
Accounting, Assessing, Purchasing, Tax Collection, Benefit Administration, and Billing
 - Regulatory Services
Planning, Inspection, Health Departments
 - Public Works
 - 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 FY2019 annual budget is a balanced budget in which total anticipated revenues equal budgeted appropriations.

FY 2019 GENERAL FUND BUDGET

ESTIMATED REVENUES -detail pg 5-7

		% of Total
Local Fees, Licenses, Permits	1,267,000	1.1%
Other Local Sources	10,050,803	8.8%
Net Parking Revenues	2,412,305	2.1%
Interest/Penalties	900,000	0.8%
School Tuition	6,516,250	5.7%
State Revenues	3,572,372	3.1%
Use of Bond Premium	1,286,114	1.1%
Use of Fund Balance	2,273,000	2.0%
Estimated Property Tax	86,017,363	75.3%
	<u>\$ 114,295,207</u>	<u>100%</u>

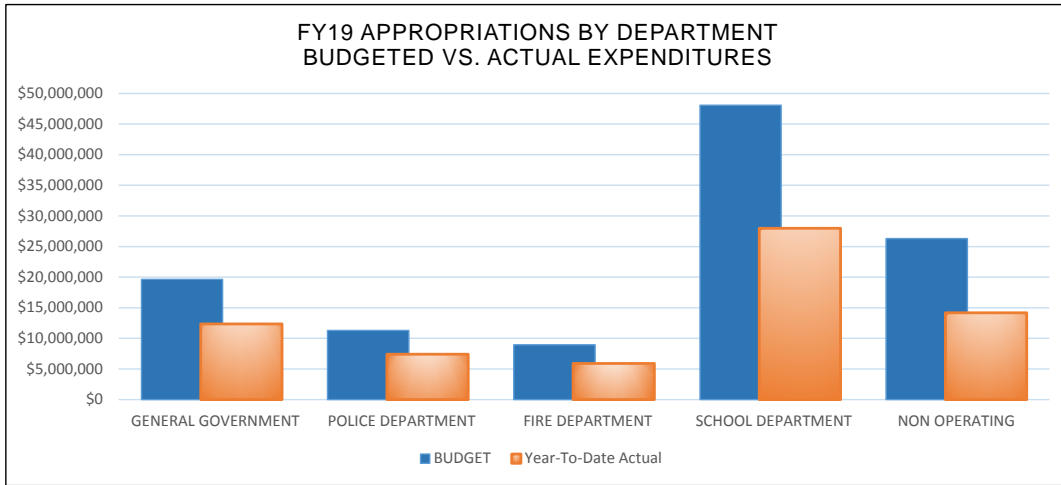
EXPENDITURES - detail pg 3 & 4

	Approved	% of Total
Municipal	\$19,445,179	17.0%
Police	\$11,280,229	9.9%
Fire	\$8,966,305	7.8%
School	\$48,086,136	42.1%
Transfer to Indoor Pool	\$150,000	0.1%
Transfer to Prescott Park	\$60,000	0.1%
Non-Operating	\$26,307,358	23.0%
	<u>\$114,295,207</u>	<u>100%</u>

One Supplemental Appropriation of \$1,286,114.28 from Bond Premium for Municipal Complex Upgrades - Adopted December 2018

GENERAL FUND EXPENDITURES - Budget vs. YTD Actual

MONTH ENDING January 31, 2019
58% of FISCAL YEAR



APPROPRIATION	PERIOD		Actual + Enc Total	Year-To-Date Balance	%tage Expended
	ENDING January 31, 2019	ENCUMBRANCES			
OPERATING					
GENERAL GOVERNMENT	19,655,179	1,704,646	169,463	12,355,427	63%
POLICE DEPARTMENT	11,280,229	1,031,653	12,280	7,409,185	66%
FIRE DEPARTMENT	8,966,305	809,147	19,160	5,900,657	66%
SCHOOL DEPARTMENT	48,086,136	4,583,421	-	27,981,747	58%
TOTAL OPERATING	87,987,849	8,128,866	200,903	53,647,016	61%
NON OPERATING					
DEBT SERVICE	13,875,712	449,696	-	6,175,220	45%
COUNTY TAX	5,741,466	-	-	5,503,199	96%
CAPITAL OUTLAY	1,635,000	42,803	113,396	206,310	13%
OTHER NON-OPERATING	5,055,180	79,071	-	2,291,483	45%
TOTAL NON OPERATING	26,307,358	571,569	113,396	14,176,212	54%
TOTAL	114,295,207	8,700,435	314,299	67,823,228	59%

EXPENDITURE TRENDS

JULY:

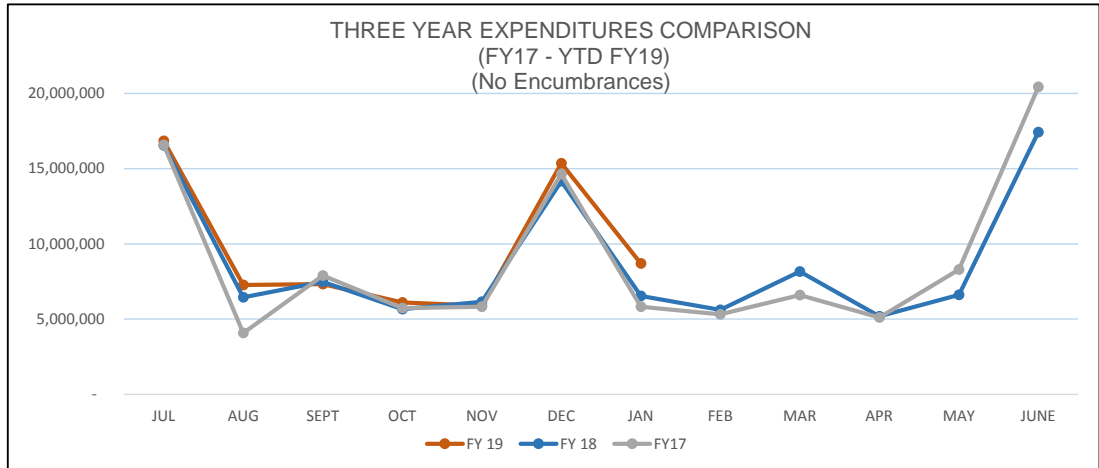
Annualized Expenditures
Transfer out from
Departments to the *Leave
at Termination and Health
Insurance Stabilization
Funds.*

December:

County Tax Bill is Due.

December & June:

Majority of Bond
Payments are due.



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 19	16,795,195	7,275,900	7,325,391	6,108,752	5,893,180	15,362,071
FY 18	16,553,997	6,451,334	7,475,654	5,660,309	6,152,838	14,159,110
FY 17	16,580,723	4,076,428	7,891,786	5,731,095	5,833,604	14,643,572

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	June Estimated
FY 19	8,700,435	-	-	-	-	-
FY 18	6,544,491	5,613,499	8,170,844	5,190,448	6,614,801	17,434,597
FY 17	5,818,921	5,321,427	6,594,624	5,108,799	8,301,295	20,429,070

GENERAL FUND DETAIL DEPARTMENT EXPENDITURES

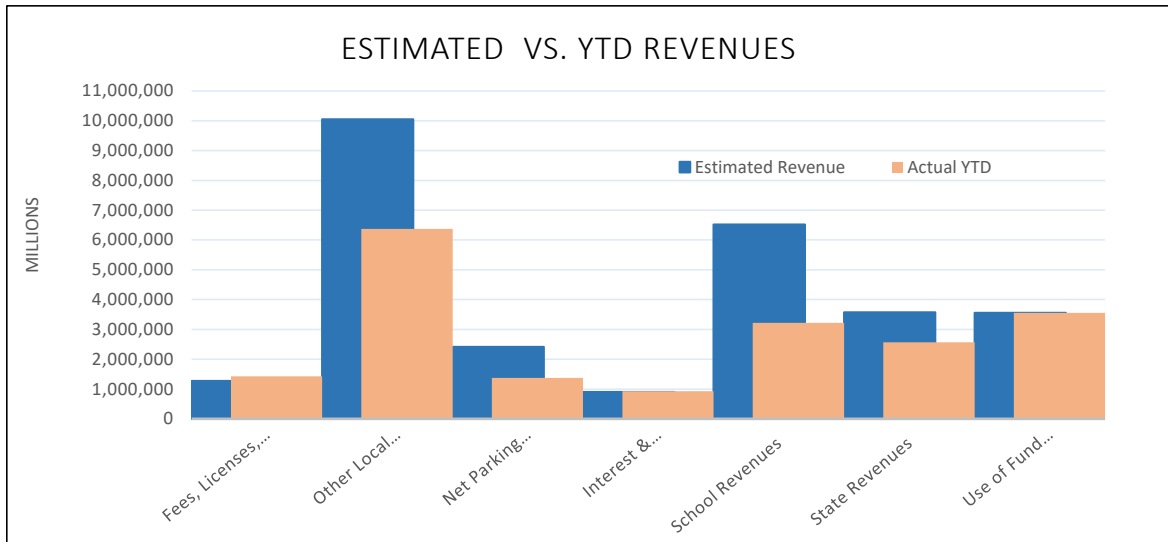
MONTH ENDING January 31, 2019

55% of FISCAL YEAR

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	% EXPENDED
GENERAL GOVERNMENT						
SALARIES	7,908,129	895,342	-	4,459,845	3,448,284	56%
PART TIME SALARIES	854,699	70,613	-	480,882	373,817	56%
OVERTIME	354,362	66,978	-	204,433	149,929	58%
LONGEVITY	61,241	189	-	57,300	3,941	94%
* LEAVE AT TERMINATION	250,000	-	-	250,000	-	100%
* HEALTH STABILIZATION FUND	2,012,230	-	-	2,012,230	-	100%
HEALTH PREMIUM STIPEND	55,000	-	-	15,786	39,214	29%
RETIREMENT	1,170,555	113,564	-	673,780	496,775	58%
OTHER BENEFITS	1,102,884	99,618	-	714,144	388,740	65%
OTHER OPERATING	5,886,079	458,342	169,463	3,487,027	2,399,052	59%
TOTAL GENERAL GOVERNMENT	19,655,179	1,704,646	169,463	12,355,427	7,299,752	63%
*Annualized Expenditures	(2,262,230)			(2,262,230)		
Net total	17,392,949	1,704,646	169,463	10,093,197	7,299,752	58%
POLICE DEPARTMENT						
SALARIES	5,629,079	646,163	-	3,325,234	2,303,845	59%
PART TIME SALARIES	123,247	11,710	-	63,234	60,013	51%
OVERTIME	543,532	63,389	-	373,499	170,033	69%
HOLIDAY	186,288	49,108	-	129,850	56,438	70%
LONGEVITY	40,385	-	-	39,785	600	99%
STIPENDS	65,284	181	-	31,055	34,229	48%
SPECIAL DETAIL	58,736	2,211	-	30,769	27,967	52%
* LEAVE AT TERMINATION	130,203	-	-	130,203	-	100%
* HEALTH INSURANCE	1,658,908	-	-	1,658,908	-	100%
HEALTH PREMIUM STIPEND	12,000	-	-	7,333	4,667	61%
RETIREMENT	1,673,438	195,805	-	1,016,497	656,941	61%
OTHER BENEFITS	498,685	29,183	-	369,727	128,958	74%
OTHER OPERATING	660,444	33,902	12,280	233,090	427,354	35%
POLICE DEPARTMENT TOTAL	11,280,229	1,031,653	12,280	7,409,185	3,871,044	66%
*Annualized Expenditures	(1,789,111)			(1,789,111)		
Net total	9,491,118	1,031,653	12,280	5,620,074	3,871,044	59%
FIRE DEPARTMENT						
SALARIES	3,710,106	421,389	-	2,163,882	1,546,224	58%
PART TIME SALARIES	72,145	5,837	-	35,796	36,349	50%
OVERTIME	687,000	68,416	-	391,355	295,645	57%
HOLIDAY	147,688	44,101	-	116,308	31,380	79%
LONGEVITY	38,085	-	-	32,533	5,552	85%
CERTIFICATION STIPENDS	268,692	30,815	-	158,212	110,480	59%
* LEAVE AT TERMINATION	70,084	-	-	70,084	-	100%
* HEALTH INSURANCE	1,346,054	-	-	1,346,054	-	100%
HEALTH PREMIUM STIPEND	97,146	-	-	49,313	47,833	51%
RETIREMENT	1,564,945	179,261	-	909,600	655,345	58%
OTHER BENEFITS	360,914	15,316	-	277,990	82,924	77%
OTHER OPERATING	603,446	44,011	19,160	349,531	253,915	58%
FIRE DEPARTMENT TOTAL	8,966,305	809,147	19,160	5,900,657	3,065,648	66%
*Annualized Expenditures	(1,416,138)			(1,416,138)		
Net total	7,550,167	809,147	19,160	4,484,519	3,065,648	59%
SCHOOL						
SALARIES	26,226,044	3,075,166	-	13,153,248	13,072,796	50%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	7,157,959	-	-	7,157,959	-	100%
RETIREMENT	4,165,093	466,138	-	1,987,444	2,177,649	48%
WORKERS COMPENSATION	168,110	-	-	168,110	-	100%
OTHER BENEFITS	2,915,178	339,279	-	1,638,227	1,276,951	56%
OTHER OPERATING	7,153,752	702,838	-	3,576,759	3,576,993	50%
SCHOOL DEPARTMENT TOTAL	48,086,136	4,583,421	-	27,981,747	20,104,389	58%
*Annualized Expenditures	(7,457,959)			(7,457,959)		
Net total	40,628,177	4,583,421	-	20,523,788	20,104,389	51%
NON-OPERATING						
DEBT SERVICE	13,875,712	449,696	-	6,175,220	7,700,492	45%
COUNTY TAX	5,741,466	-	-	5,503,199	238,267	96%
CAPITAL OUTLAY	1,635,000	42,803	113,396	206,310	1,428,690	13%
OTHER NON-OPERATING	5,055,180	79,071	-	2,291,483	2,763,697	45%
TOTAL NON-OPERATING	26,307,358	571,569	113,396	14,176,212	12,131,146	54%
TOTAL GENERAL FUND	114,295,207	8,700,435	314,299	67,823,228	46,471,980	59%

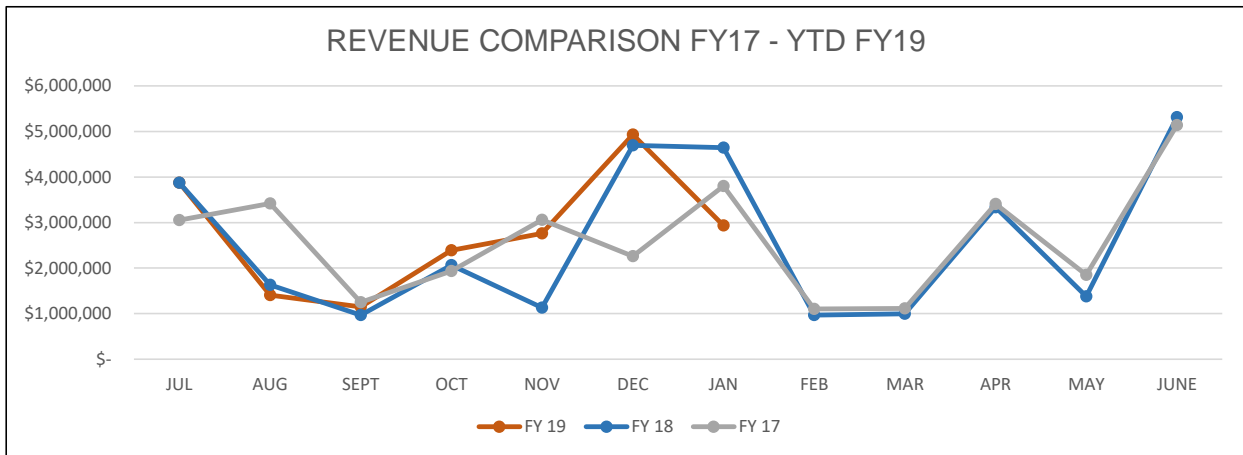
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.
Other Benefits: Dental Ins, social security, medicare, life/disability, and contractual allowances.
Other Operating: Telephone, postage, office supplies, utilities, sand & salt, professional services, 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	1,267,000	4%	1,429,007	113%
Other Local Sources	10,050,803	36%	6,370,727	63%
Net Parking Revenue	2,412,305	9%	1,372,884	57%
Interest & Penalties	900,000	3%	927,479	103%
School Revenues	6,516,250	23%	3,222,893	49%
State Revenues	3,572,372	13%	2,565,820	72%
Use of Fund Balance	3,559,114	13%	3,559,114	100%
TOTAL REVENUES	\$ 28,277,844	100%	\$ 19,447,925	69%

Line item detail on the following page



FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY 19	3,874,875	1,404,708	1,148,900	2,393,192	2,761,580	4,929,952
FY 18	3,876,359	1,631,971	968,301	2,064,972	1,133,470	4,695,301
FY 17	3,055,964	3,417,187	1,251,182	1,935,238	3,058,130	2,262,691

FY	JAN	FEB	MAR	APR	MAY	JUNE
FY 19	2,934,717	-	-	-	-	-
FY 18	4,641,971	969,532	995,573	3,335,611	1,378,818	5,310,930
FY 17	3,803,483	1,103,350	1,114,202	3,408,305	1,849,529	5,135,759

GENERAL FUND

DETAILED REVENUE REPORT

MONTH ENDING JANUARY 31, 2019 - 58% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	86,017,363	0	87,304,835	101%
TOTAL PROPERTY TAXES	86,017,363	0	87,304,835	101%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	11,000	145	8,135	74%
OTHER LICENSES	26,000	525	4,925	19%
PLANNING BOARD	65,000	5,763	45,423	70%
BOARD OF ADJUSTMENTS	42,000	1,259	14,204	34%
SITE REVIEW	40,000	0	27,854	70%
BLD PERMITS-PORTS	400,000	67,260	540,257	135%
BLD PERMITS-PEASE	45,000	28,770	220,576	490%
ELEC PERMITS-PORT	80,000	5,500	57,645	72%
ELEC PERMITS-PEASE	15,000	15,820	32,035	214%
PLUM PERMITS-PORT	110,000	11,010	100,230	91%
PLUM PERMITS-PEASE	20,000	4,240	56,535	283%
SIGN PERMITS	6,000	200	4,025	67%
POLICE HAND GUN PERMITS	0	40	230	0%
POLICE ALARMS	25,000	10,225	26,175	105%
BURNING PERMITS	1,000	65	500	50%
FIRE ALARMS	0	0	25	0%
EXCAVATION PERMITS	35,000	1,200	33,175	95%
FLAGGING PERMIT	11,000	425	2,750	25%
SOLID WASTE	30,000	3,317	37,123	124%
OUTDOOR POOL	25,000	0	23,640	95%
RECREATION RENTALS	200,000	18,469	119,901	60%
BOAT RAMP FEES	10,000	0	4,255	43%
HEALTH FOOD PERMITS	70,000	175	69,390	99%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,267,000	174,407	1,429,007	113%
OTHER LOCAL SOURCES				
TIMBER TAX	500	0	0	0%
PAYMENTS IN LIEU OF TAXES	120,000	0	177,725	148%
MUNICIPAL AGENT FEES	65,000	7,008	43,614	67%
MOTOR VEHICLE FEES	4,350,000	489,590	2,899,844	67%
TITLE APPLICATIONS	9,000	836	6,106	68%
BOAT REGISTRATION	10,000	1,524	4,871	49%
PDA AIRPORT DISTRICT	2,750,000	(22,985)	1,403,141	51%
WATER/SEWER OVERHEAD	1,186,312	98,859	692,015	58%
SALE - MUNICIPAL PROP	5,000	0	6,921	138%
MISC REVENUE	70,000	5,519	79,784	114%
DOG LICENSES	15,000	2,661	8,215	55%
MARRIAGE LICENSES	2,200	84	1,330	60%
CERTIFICATES-BIRTH	25,000	2,736	18,568	74%
RENTAL OF CITY PROPERTY	56,000	18,836	80,288	143%
RENTAL OF CITY HALL COM	21,791	1,820	12,696	58%
CABLE FRANCHISE FEE	360,000	0	243,579	68%
POLICE OUTSIDE DETAIL	140,000	(1,939)	122,407	87%
AMBULANCE FEES	850,000	89,148	557,762	66%
BLASTING PERMIT	0	0	200	0%
NEW DRIVEWAY PERMIT	0	50	350	0%
WELFARE DEPT REIMBURSEMENT	15,000	200	11,309	75%
TOTAL OTHER LOCAL SOURCES	10,050,803	693,947	6,370,727	63%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	3,200,000	236,928	1,942,675	61%
METER SPACE RENTAL	90,000	7,620	76,230	85%
PARKING METER -IN DASH	110,000	15,703	79,095	72%
HANOVER TRANSIENT	2,400,000	143,480	1,433,280	60%
HANOVER PASSES	1,645,500	140,585	912,950	55%
FOUNDRY PL TRANSIENT	337,500	7,517	20,982	6%
FOUNDRY PL PASSES	126,700	22,030	68,700	54%
PASS REINSTATEMENT	2,500	285	2,390	96%
FOUNDRY PL PASS REINSTATEMENT	0	390	720	0%
PARKING VIOLATIONS	727,742	88,914	471,576	65%
BOOT REMOVAL FEE	15,000	0	7,350	49%
SUMMONS ADMINISTRATION FEE	3,000	0	225	8%
TOTAL PARKING REVENUES	8,657,942	663,452	5,016,173	58%
TRANSFER TO PARKING FUND	(6,245,637)	(520,470)	(3,643,288)	58%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	142,982	1,372,884	57%
INTEREST & PENALTIES				
INTEREST ON TAXES	200,000	8,488	84,778	42%
INTEREST ON INVESTMENT	700,000	217,324	842,701	120%
TOTAL INTEREST & PENALTIES	900,000	225,811	927,479	103%
SCHOOL REVENUES				
TUITION	6,503,250	1,556,596	3,213,677	49%
OTHER SOURCES	13,000	1,575	9,216	71%
TOTAL SCHOOL REVENUES	6,516,250	1,558,171	3,222,893	49%
STATE REVENUES				
ROOMS AND MEALS TAX	1,107,000	0	1,122,057	101%
HIGHWAY BLOCK GRANT	427,000	89,091	356,363	83%
STATE AID-LAND FILL	37,067	0	37,067	100%
KINDERGARTEN AID	165,000	50,308	118,709	72%
BONDED DEBT-SCHOOL	1,016,222	0	508,111	50%
OTHER STATE REVENUE	820,083	0	423,512	52%
TOTAL STATE REVENUES	3,572,372	139,399	2,565,820	72%
USE OF FUND BALANCE				
RESERVE FOR DEBT	2,123,000	0	2,123,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	150,000	0	150,000	100%
TOTAL USE OF FUND BALANCE	3,559,114	0	3,559,114	100%
TOTAL GENERAL FUND REVENUE	114,295,207	2,934,717	106,752,760	93%

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 2019 Annual Budget

Water Fund

Full Accrual Budget	\$ 8,425,724
Cash Requirements	\$ 9,914,209

Sewer Fund

Full Accrual Budget	\$ 12,406,664
Cash Requirements	\$ 15,247,836

User Rate Structure - Fiscal Year 2019

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	\$4.23
Greater than 10 units	\$5.10

Sewer Fund	
<i>Sewer charges are based on water consumption</i>	
	cost per unit of water
First 10 units	\$13.24
Greater than 10 units	\$14.56

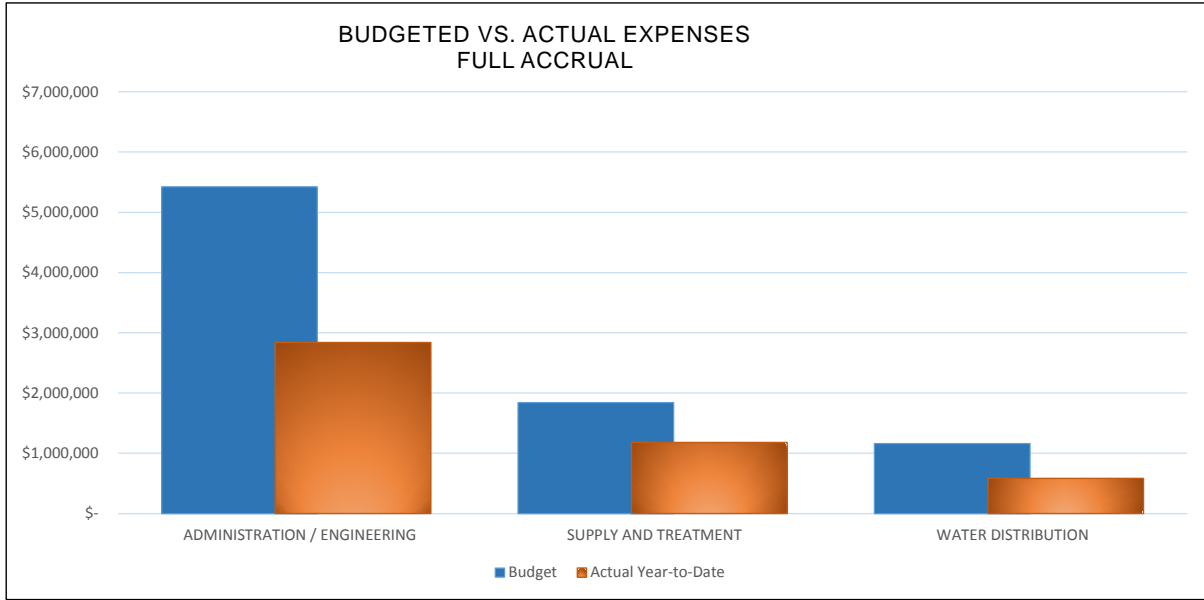
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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	\$5.10
Over 10 and up to 20 units	\$9.61
Over 20 units	\$11.86

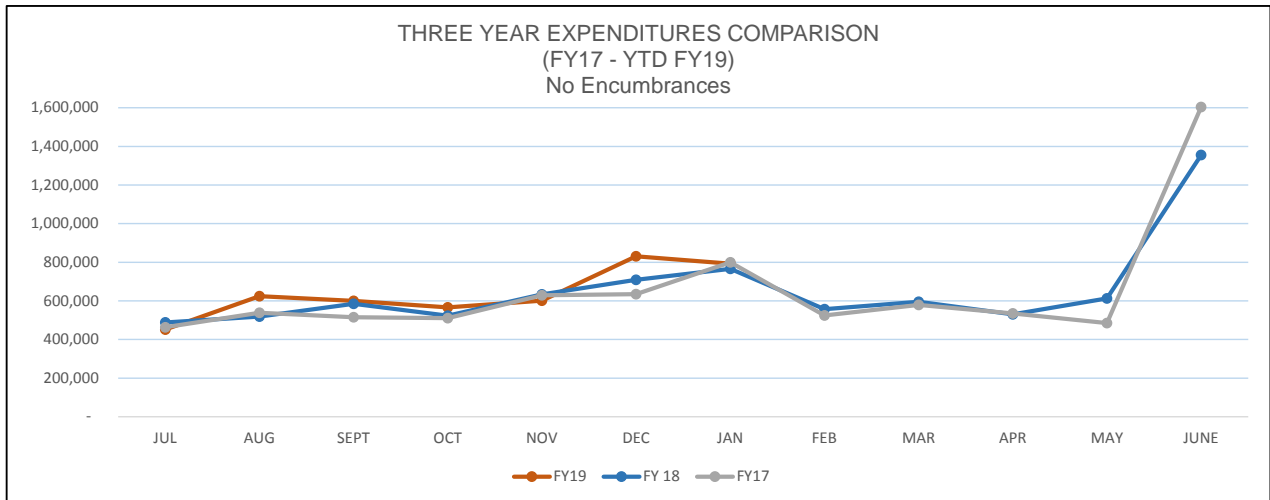
WATER FUND YTD EXPENSES

MONTH ENDING January 31, 2019

58% of FISCAL YEAR



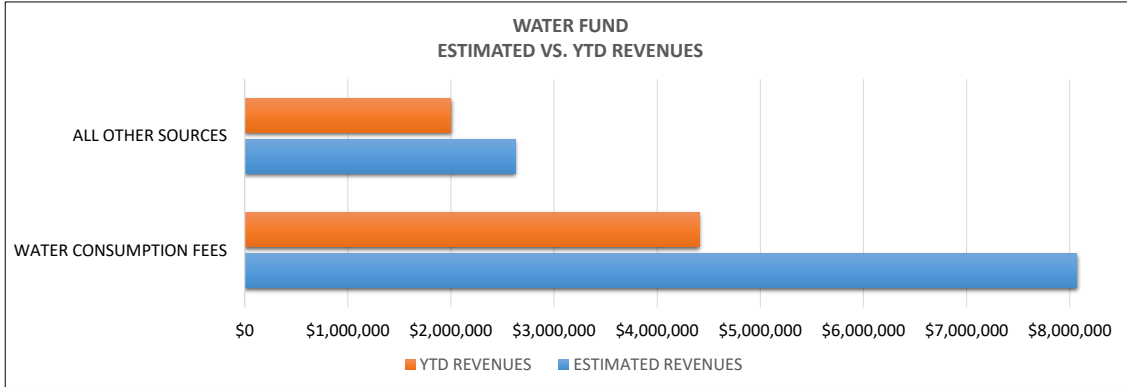
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD	ENCUMBRANCES	ACTUAL + ENC	YEAR-TO-DATE	% EXPENDED
		ENDING		TOTAL	BALANCE	
		<i>January 31, 2019</i>				
ADMINISTRATION / ENGINEERING	5,423,951	497,149.46	21,084.67	2,839,058.04	2,584,892.96	52.3%
SUPPLY AND TREATMENT	1,840,432	193,664.38	113,675.15	1,179,942.98	660,489.02	64.1%
WATER DISTRIBUTION	1,161,341	102,004.30	1,500.00	583,575.10	577,765.90	50.3%
TOTAL	8,425,724.00	792,818.14	136,259.82	4,602,576.12	3,823,147.88	54.6%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	451,629	623,841	600,496	565,828	600,968	830,736
FY 18	488,099	518,219	585,122	522,965	633,742	708,600
FY17	463,447	537,873	515,204	510,059	629,360	634,334

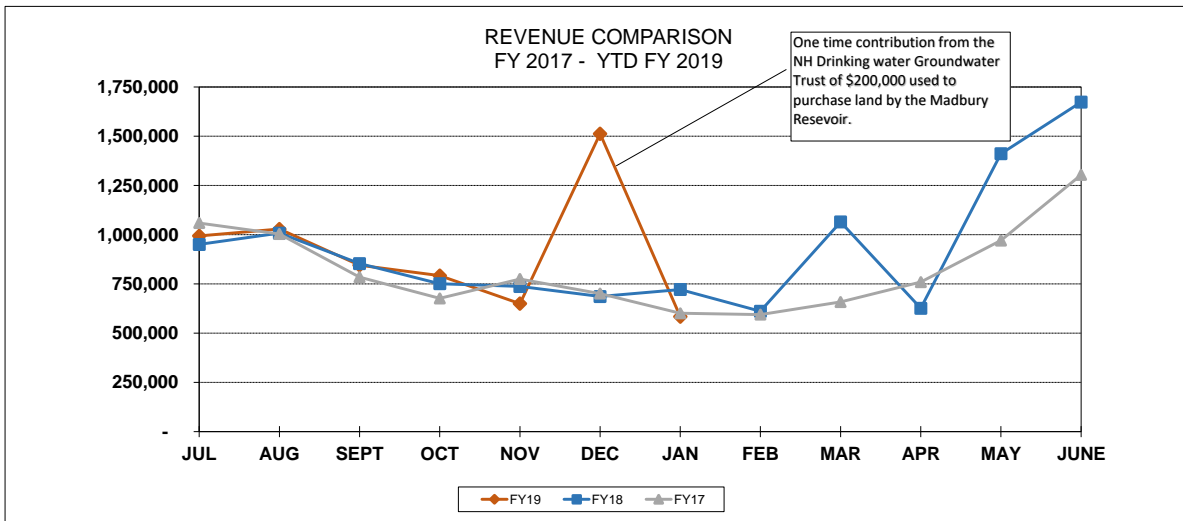
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY19	792,818	-	-	-	-	-
FY 18	766,312	556,833	595,793	530,773	612,272	1,355,008
FY17	799,657	524,361	578,577	534,373	485,057	1,603,624

WATER FUND REVENUES



Water Fund Estimated and Year-to-Date Revenues					
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED	
WATER CONSUMPTION FEES	8,069,988	75.5%	4,405,982	55%	
OTHER CHARGES	1,885,854	17.6%	945,800	50%	
OTHER FINANCING SOURCES	737,616	6.9%	1,054,764	143%	
TOTAL	\$ 10,693,458	100%	\$ 6,406,546	60%	

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



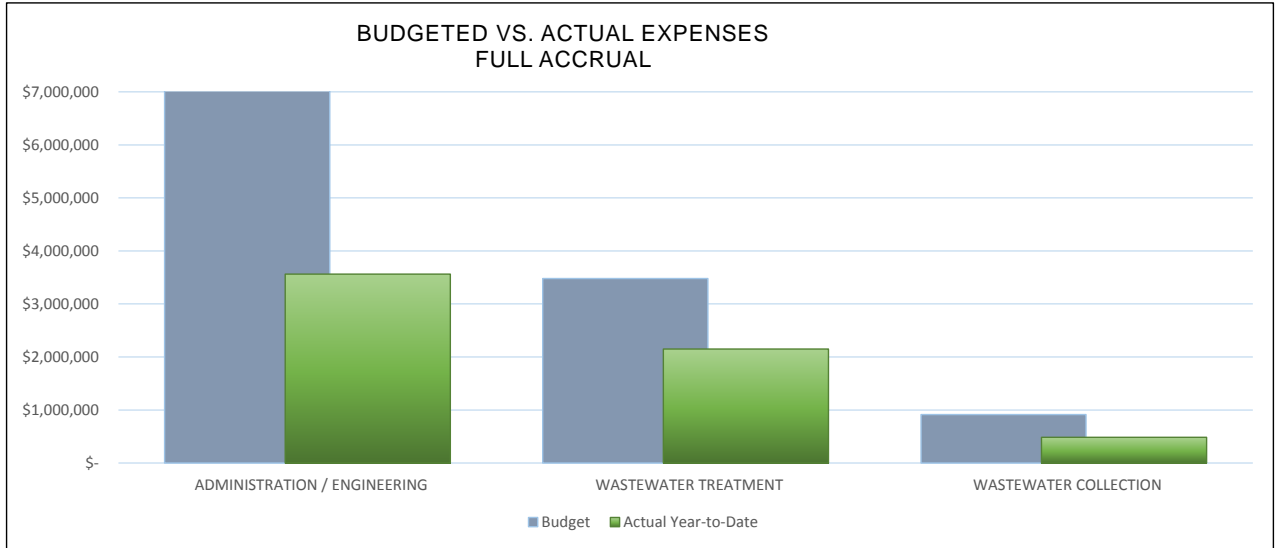
FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	993,800	1,028,451	845,025	792,182	649,884	1,512,752
FY18	950,669	1,007,896	853,629	751,069	737,062	686,356
FY17	1,059,165	1,003,577	784,669	676,678	775,180	700,838

FY	JAN	FEB	MAR	APR	MAY	JUNE
FY19	584,452	-	-	-	-	-
FY18	721,789	611,340	1,064,845	626,619	1,411,296	1,673,435
FY17	600,902	594,283	658,359	759,620	970,464	1,303,914

SEWER FUND EXPENSES

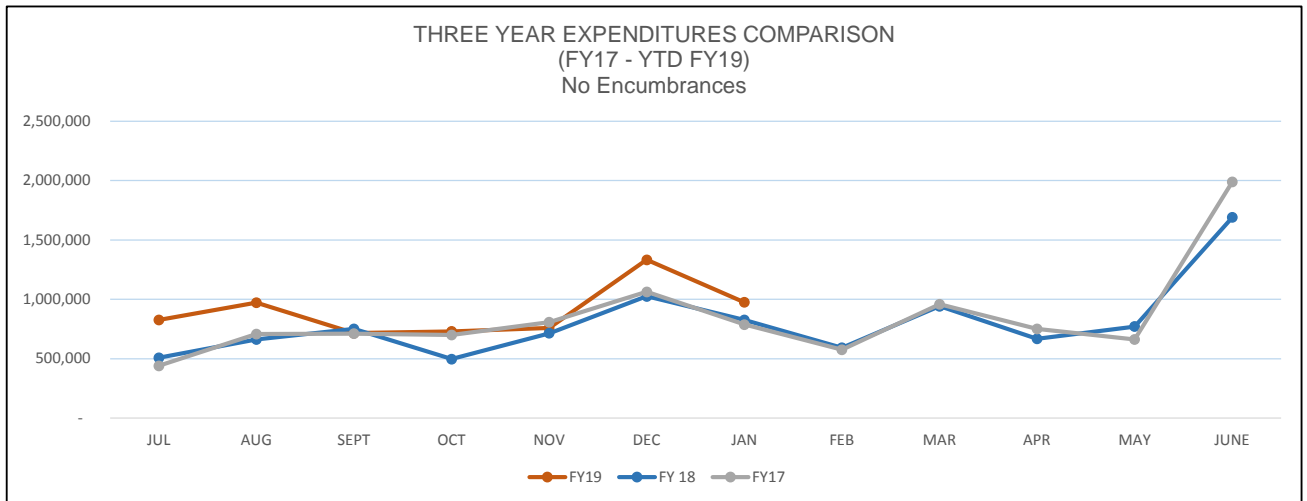
MONTH ENDING January 31, 2019

58% of FISCAL YEAR



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING January 31, 2019	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	7,752,559.00	506,138.52	22,005.71	3,562,233.50	4,190,325.50	45.9%
WASTEWATER TREATMENT	3,480,641.00	382,195.27	124,624.85	2,149,410.88	1,331,230.12	61.8%
WASTEWATER COLLECTION	913,397.00	87,713.43	-	484,720.57	428,676.43	53.1%
*TRANSFER TO STORMWATER	260,067.00	-	-	260,067.00	-	100.0%
TOTAL	12,406,664.00	976,047.22	146,630.56	6,456,431.95	5,950,232.05	52.04%

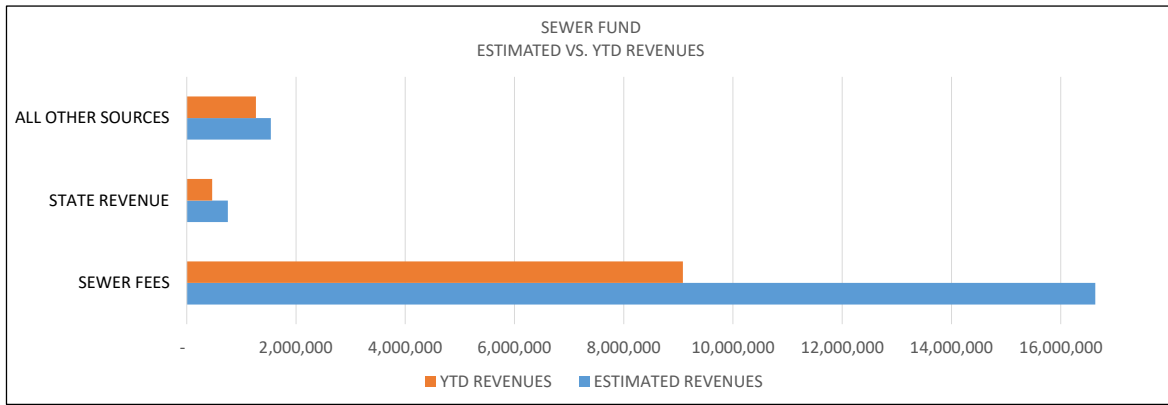
*July: Transfer to the Stormwater Special Revenue Fund



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	826,024	971,483	715,110	729,656	759,070	1,332,411
FY18	507,618	662,521	751,878	497,081	714,624	1,025,544
FY17	440,420	707,194	711,898	699,868	807,625	1,063,229

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY19	976,047	-	-	-	-	-
FY18	826,304	593,065	942,121	667,514	771,142	1,690,278
FY17	787,840	576,195	959,191	751,390	662,502	1,988,244

SEWER FUND REVENUES



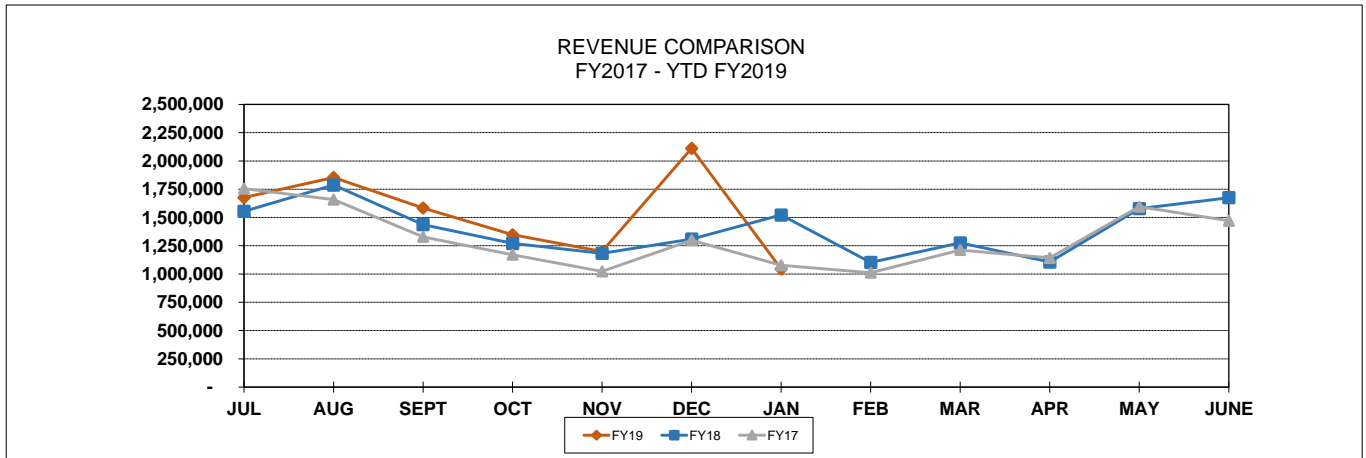
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	16,633,110	87.9%	9,083,628	55%
OTHER CHARGES	282,500	1.5%	170,878	60%
STATE REVENUE	752,905	4.0%	466,496	62%
OTHER FINANCING SOURCES	1,257,385	6.6%	1,094,939	87%
TOTAL	18,925,900	100%	10,815,941	57%

Sewer Fees: Sewer charges based on water consumption

Other Charges: Septage, permits, and capacity use surcharge

State Revenue: State Aid Grants

Other Financing Sources: Interest on investments and special agreements



FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	1,676,252	1,853,277	1,583,806	1,347,764	1,199,105	2,111,382
FY18	1,554,758	1,787,155	1,436,982	1,271,344	1,183,427	1,309,024
FY17	1,754,724	1,658,038	1,328,633	1,170,545	1,022,567	1,299,352

FY	JAN	FEB	MAR	APR	MAY	JUNE
FY19	1,044,356	-	-	-	-	-
FY18	1,522,260	1,102,333	1,275,349	1,105,892	1,578,530	1,675,136
FY17	1,076,954	1,011,389	1,212,353	1,142,103	1,595,767	1,470,763

PARKING AND TRANSPORTATION FUND

MONTH ENDING January 31, 2019

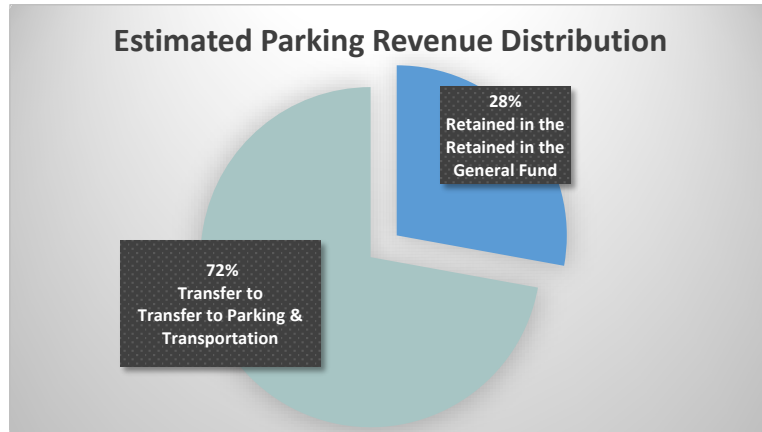
The Parking & Transportation fund is a Special Revenue Fund which accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

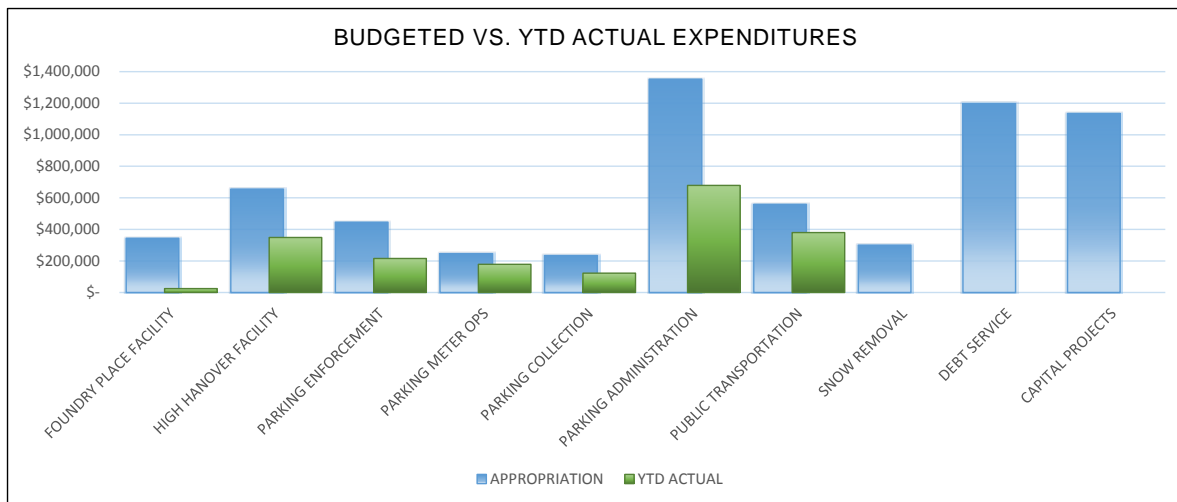
Parking & Transportation expenditures are funded 100% from parking related revenues
 Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.
 The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

Estimated Revenues from Parking related fees are estimated for FY19 to be \$ 8.6 million.
 28% 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		Actual + Enc Total	Year-To-Date Balance	% Expended
		ENDING	ENCUMBRANCES			
		<i>January 31, 2019</i>				
FOUNDRY PLACE FACILITY	343,835	18,977	-	24,812	319,023	7.2%
HIGH HANOVER FACILITY	655,287	76,069	-	348,843	306,444	53.2%
PARKING ENFORCEMENT	445,618	45,739	-	215,754	229,864	48.4%
PARKING METER OPS	246,445	34,305	-	178,680	67,765	72.5%
PARKING COLLECTION	234,301	23,266	-	122,705	111,596	52.4%
PARKING ADMINISTRATION	1,352,467	121,412	168	679,110	673,357	50.2%
PUBLIC TRANSPORTATION	558,910	75,021	56,655	436,610	122,300	78.1%
SNOW REMOVAL	300,000	-	-	-	300,000	0.0%
DEBT SERVICE	1,196,875	-	-	-	1,196,875	0.0%
CAPITAL PROJECTS	1,135,000	-	-	-	1,135,000	0.0%
CONTINGENCY	225,000	-	-	-	225,000	0.0%
TOTAL *	6,693,738	394,788	56,823	2,006,514	4,687,224	30.0%