



Monthly Financial Summary Report

Month Ending May 31, 2019

91.7% 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 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 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:
 - 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 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%
	\$ 114,295,207	100%

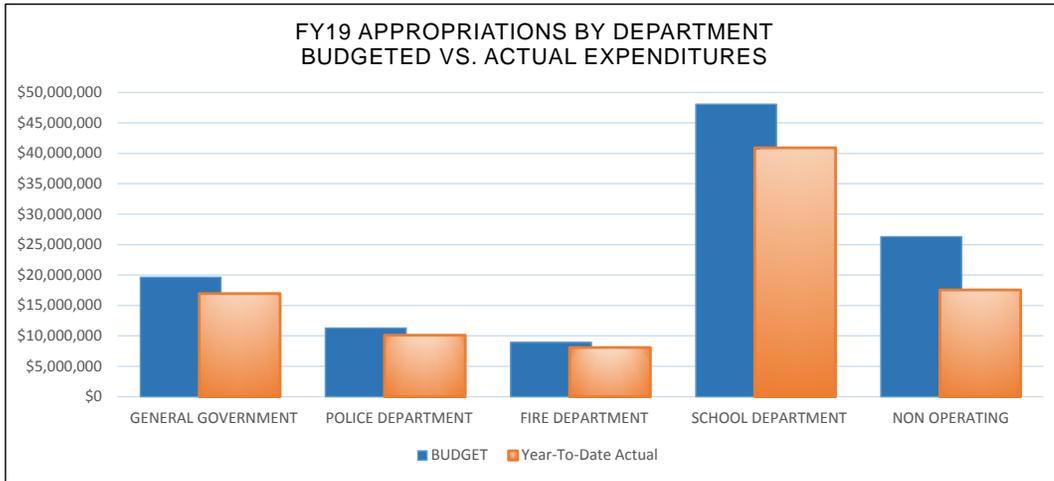
EXPENDITURES - detail pg 3 & 4

	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%
	\$114,295,207	100%

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 May 31, 2019
91.7%



APPROPRIATION	PERIOD ENDING May 31, 2019	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	%tage Expended
OPERATING					
GENERAL GOVERNMENT	1,250,972	295,639	16,955,720	2,699,459	86%
POLICE DEPARTMENT	645,932	37,908	10,112,894	1,167,335	90%
FIRE DEPARTMENT	539,706	16,862	8,088,715	877,590	90%
SCHOOL DEPARTMENT	4,098,092	-	40,910,953	7,175,183	85%
TOTAL OPERATING	6,534,702	350,409	76,068,282	11,919,567	86%
NON OPERATING					
DEBT SERVICE	2,352,750	-	8,711,350	5,164,362	63%
COUNTY TAX	-	-	5,503,199	238,267	96%
CAPITAL OUTLAY	-	300,396	531,525	1,103,475	33%
OTHER NON-OPERATING	234,614	54,831	2,808,633	2,246,547	56%
TOTAL NON OPERATING	2,587,364	355,227	17,554,707	8,752,651	67%
TOTAL	9,122,066	705,636	93,622,989	20,672,218	82%

EXPENDITURE TRENDS

JULY:

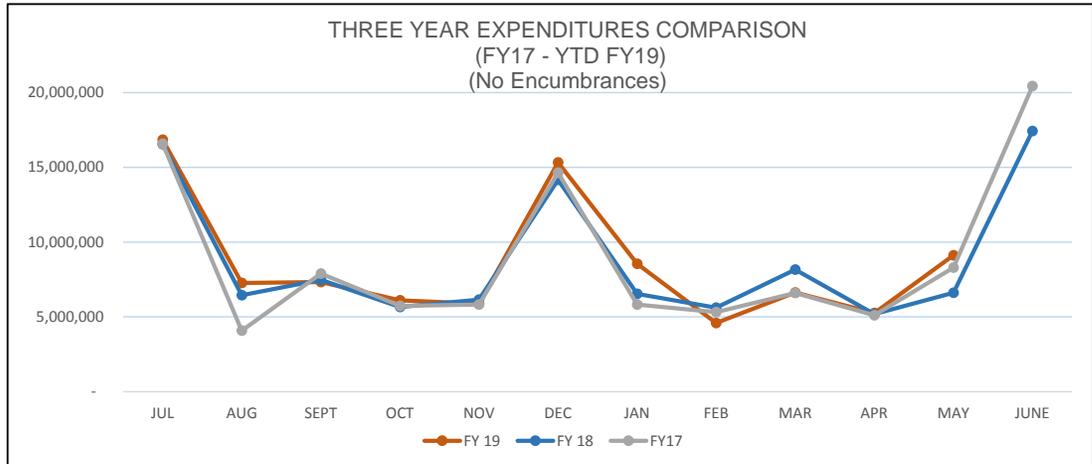
Annualized Expenditures
 Transfer out from
 Departments to the *Leave
 at Termination and Health
 Insurance Stabilization*
 Funds.

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	5,885,054	15,334,914
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	8,547,458	4,595,363	6,623,236	5,258,223	9,122,066	-
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

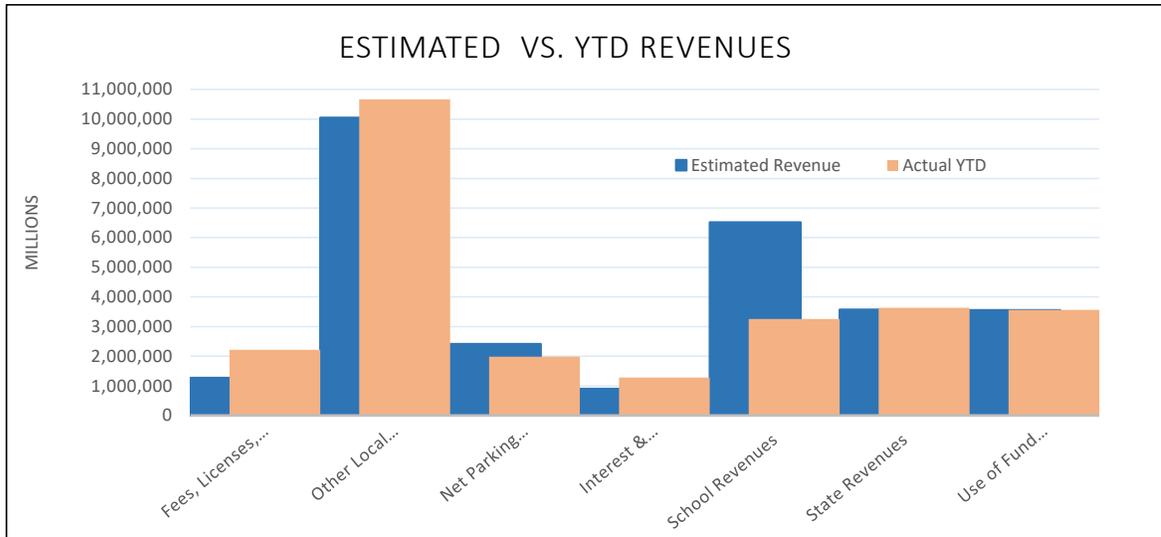
MONTH ENDING May 31, 2019

91.7%

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	% EXPENDED
GENERAL GOVERNMENT						
SALARIES	7,904,417	555,492	-	6,760,260	1,144,157	86%
PART TIME SALARIES	854,699	50,913	-	678,735	175,964	79%
OVERTIME	354,362	14,536	-	328,415	25,947	93%
LONGEVITY	61,241	82	-	57,630	3,611	94%
* LEAVE AT TERMINATION	250,000	-	-	250,000	-	100%
* HEALTH STABILIZATION FUND	2,012,230	-	-	2,012,230	-	100%
HEALTH PREMIUM STIPEND	55,000	-	-	23,075	31,925	42%
RETIREMENT	1,172,759	96,053	-	984,058	188,701	84%
OTHER BENEFITS	1,104,392	75,212	-	996,042	108,350	90%
OTHER OPERATING	5,886,079	458,685	295,639	4,865,274	1,020,805	83%
TOTAL GENERAL GOVERNMENT	19,655,179	1,250,972	295,639	16,955,720	2,699,459	86%
*Annualized Expenditures	(2,262,230)			(2,262,230)		
Net total	17,392,949	1,250,972	295,639	14,693,490	2,699,459	84%
POLICE DEPARTMENT						
SALARIES	5,629,079	432,632	-	5,018,370	610,709	89%
PART TIME SALARIES	123,247	6,581	-	91,334	31,913	74%
OVERTIME	543,532	40,930	-	503,520	40,012	93%
HOLIDAY	186,288	-	-	168,525	17,763	90%
LONGEVITY	40,385	-	-	39,420	965	98%
STIPENDS	65,284	121	-	31,338	33,946	48%
SPECIAL DETAIL	58,736	1,474	-	34,453	24,283	59%
* LEAVE AT TERMINATION	130,203	-	-	130,203	-	100%
* HEALTH INSURANCE	1,658,908	-	-	1,658,908	-	100%
HEALTH PREMIUM STIPEND	12,000	-	-	11,333	667	94%
RETIREMENT	1,673,438	120,949	-	1,495,025	178,413	89%
OTHER BENEFITS	498,685	21,810	-	454,468	44,217	91%
OTHER OPERATING	660,444	21,435	37,908	475,995	184,449	72%
POLICE DEPARTMENT TOTAL	11,280,229	645,932	37,908	10,112,894	1,167,335	90%
*Annualized Expenditures	(1,789,111)			(1,789,111)		
Net total	9,491,118	645,932	37,908	8,323,783	1,167,335	88%
FIRE DEPARTMENT						
SALARIES	3,710,106	265,956	-	3,247,935	462,171	88%
PART TIME SALARIES	72,145	5,866	-	53,705	18,440	74%
OVERTIME	687,000	77,664	-	647,054	39,946	94%
HOLIDAY	147,688	-	-	134,565	13,123	91%
LONGEVITY	38,085	-	-	32,533	5,552	85%
CERTIFICATION STIPENDS	268,692	19,604	-	237,998	30,694	89%
* LEAVE AT TERMINATION	70,084	-	-	70,084	-	100%
* HEALTH INSURANCE	1,346,054	-	-	1,346,054	-	100%
HEALTH PREMIUM STIPEND	97,146	-	-	70,416	26,730	72%
RETIREMENT	1,564,945	115,669	-	1,366,425	198,520	87%
OTHER BENEFITS	360,914	12,129	-	326,409	34,505	90%
OTHER OPERATING	603,446	42,818	16,862	555,537	47,909	92%
FIRE DEPARTMENT TOTAL	8,966,305	539,706	16,862	8,088,715	877,590	90%
*Annualized Expenditures	(1,416,138)			(1,416,138)		
Net total	7,550,167	539,706	16,862	6,672,577	877,590	88%
SCHOOL						
SALARIES	26,226,044	2,081,955	-	21,248,111	4,977,933	81%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	7,157,959	-	-	7,157,959	-	100%
RETIREMENT	4,165,093	310,484	-	3,227,943	937,150	77%
WORKERS COMPENSATION	168,110	-	-	168,110	-	100%
OTHER BENEFITS	2,915,178	232,173	-	2,486,795	428,383	85%
OTHER OPERATING	7,153,752	1,473,480	-	6,322,035	831,717	88%
SCHOOL DEPARTMENT TOTAL	48,086,136	4,098,092	-	40,910,953	7,175,183	85%
*Annualized Expenditures	(7,457,959)			(7,457,959)		
Net total	40,628,177	4,098,092	-	33,452,994	7,175,183	82%
NON-OPERATING						
DEBT SERVICE	13,875,712	2,352,750	-	8,711,350	5,164,362	63%
COUNTY TAX	5,741,466	-	-	5,503,199	238,267	96%
CAPITAL OUTLAY	1,635,000	-	300,396	531,525	1,103,475	33%
OTHER NON-OPERATING	5,055,180	234,614	54,831	2,808,633	2,246,547	56%
TOTAL NON-OPERATING	26,307,358	2,587,364	355,227	17,554,707	8,752,651	67%
TOTAL GENERAL FUND	114,295,207	9,122,066	705,636	93,622,989	20,672,218	82%

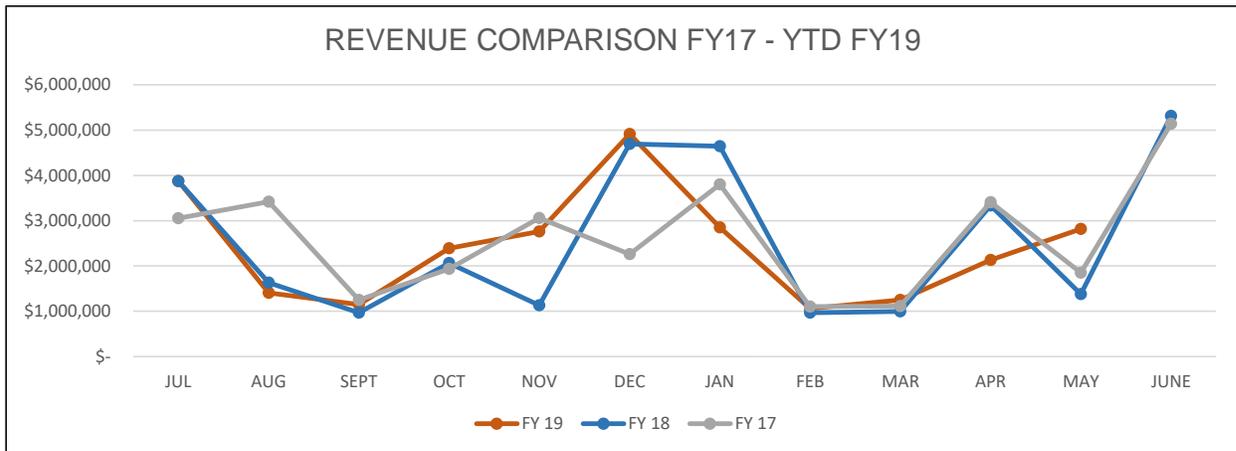
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.
Other Benefits: Dental Ins, social security, medicare, life/disability, and contractual allowances.
Other Operating: Telephone, postage, office supplies, utilities, sand & salt, professional services, 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%	2,217,797	175%
Other Local Sources	10,050,803	36%	10,670,364	106%
Net Parking Revenue	2,412,305	9%	1,986,911	82%
Interest & Penalties	900,000	3%	1,277,956	142%
School Revenues	6,516,250	23%	3,257,506	50%
State Revenues	3,572,372	13%	3,635,561	102%
Use of Fund Balance	3,559,114	13%	3,564,510	100%
TOTAL REVENUES	\$ 28,277,844	100%	\$ 26,610,606	94%

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	4,911,352
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	2,853,543	1,061,171	1,251,069	2,131,896	2,818,319	-
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 MAY 31, 2019 - 91.7% 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	2,942	15,098	137%
OTHER LICENSES	26,000	2,210	21,320	82%
PLANNING BOARD	65,000	9,598	69,640	107%
BOARD OF ADJUSTMENTS	42,000	7,434	34,496	82%
SITE REVIEW	40,000	4,160	37,014	93%
BLD PERMITS-PORTS	400,000	38,360	833,911	208%
BLD PERMITS-PEASE	45,000	0	224,686	499%
ELEC PERMITS-PORT	80,000	8,786	120,075	150%
ELEC PERMITS-PEASE	15,000	23,510	58,450	390%
PLUM PERMITS-PORT	110,000	40,055	228,910	208%
PLUM PERMITS-PEASE	20,000	10,225	88,660	443%
SIGN PERMITS	6,000	355	6,060	101%
POLICE HAND GUN PERMITS	0	30	330	0%
POLICE ALARMS	25,000	0	36,525	146%
BURNING PERMITS	1,000	425	1,065	107%
FIRE ALARMS	0	0	25	0%
EXCAVATION PERMITS	35,000	9,835	51,885	148%
FLAGGING PERMIT	11,000	600	5,175	47%
SOLID WASTE	30,000	5,386	53,368	178%
OUTDOOR POOL	25,000	0	23,640	95%
RECREATION RENTALS	200,000	20,840	225,240	113%
BOAT RAMP FEES	10,000	920	5,175	52%
HEALTH FOOD PERMITS	70,000	2,850	77,050	110%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,267,000	188,521	2,217,797	175%
OTHER LOCAL SOURCES				
TIMBER TAX	500	75	75	15%
PAYMENTS IN LIEU OF TAXES	120,000	0	177,725	148%
MUNICIPAL AGENT FEES	65,000	6,891	69,858	107%
MOTOR VEHICLE FEES	4,350,000	426,459	4,602,967	106%
TITLE APPLICATIONS	9,000	906	9,348	104%
BOAT REGISTRATION	10,000	3,179	11,531	115%
PDA AIRPORT DISTRICT	2,750,000	1,456,005	2,859,146	104%
WATER/SEWER OVERHEAD	1,186,312	98,859	1,087,453	92%
SALE - MUNICIPAL PROP	5,000	0	6,921	138%
MISC REVENUE	70,000	5,531	104,726	150%
DOG LICENSES	15,000	1,678	17,643	118%
MARRIAGE LICENSES	2,200	168	1,694	77%
CERTIFICATES-BIRTH	25,000	5,582	31,528	126%
RENTAL OF CITY PROPERTY	56,000	30,731	171,820	307%
RENTAL OF CITY HALL COM	21,791	1,820	19,977	92%
CABLE FRANCHISE FEE	360,000	0	360,000	100%
POLICE OUTSIDE DETAIL	140,000	57,969	211,459	151%
AMBULANCE FEES	850,000	81,694	885,116	104%
BLASTING PERMIT	0	0	200	0%
NEW DRIVEWAY PERMIT	0	1,825	2,375	0%
WELFARE DEPT REIMBURSEMENT	15,000	16,725	38,804	259%
TOTAL OTHER LOCAL SOURCES	10,050,803	2,196,097	10,670,364	106%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	3,200,000	309,977	3,025,548	95%
METER SPACE RENTAL	90,000	9,870	109,835	122%
PARKING METER -IN DASH	110,000	9,085	120,411	109%
HANOVER TRANSIENT	2,400,000	199,229	2,120,563	88%
HANOVER PASSES	1,645,500	124,375	1,427,065	87%
FOUNDRY PL TRANSIENT	337,500	10,852	55,633	16%
FOUNDRY PL PASSES	126,700	25,470	164,200	130%
PASS REINSTATEMENT	2,500	435	4,235	169%
FOUNDRY PL PASS REINSTATEMENT	0	345	2,010	0%
PARKING VIOLATIONS	727,742	57,947	675,003	93%
BOOT REMOVAL FEE	15,000	0	7,350	49%
SUMMONS ADMINISTRATION FEE	3,000	0	225	8%
TOTAL PARKING REVENUES	8,657,942	747,585	7,712,078	89%
TRANSFER TO PARKING FUND	(6,245,637)	(520,470)	(5,725,167)	92%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	227,115	1,986,911	82%
INTEREST & PENALTIES				
INTEREST ON TAXES	200,000	10,431	108,387	54%
INTEREST ON INVESTMENT	700,000	107,389	1,169,569	167%
TOTAL INTEREST & PENALTIES	900,000	117,820	1,277,956	142%
SCHOOL REVENUES				
TUITION	6,503,250	0	3,246,105	50%
OTHER SOURCES	13,000	350	11,401	88%
TOTAL SCHOOL REVENUES	6,516,250	350	3,257,506	50%
STATE REVENUES				
ROOMS AND MEALS TAX	1,107,000	0	1,122,057	101%
HIGHWAY BLOCK GRANT	427,000	88,416	444,779	104%
STATE AID-LAND FILL	37,067	0	37,067	100%
KINDERGARTEN AID	165,000	0	168,410	102%
BONDED DEBT-SCHOOL	1,016,222	0	1,016,222	100%
OTHER STATE REVENUE	820,083	0	847,024	103%
TOTAL STATE REVENUES	3,572,372	88,416	3,635,561	102%
USE OF FUND BALANCE				
TR FR FUND 33	0	0	5,396	0%
RESERVE FOR DEBT	2,123,000	0	2,123,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	150,000	0	150,000	100%
USE OF RESERVE-BOND PAYMENT	1,286,114	0	1,286,114	100%
TOTAL USE OF FUND BALANCE	3,559,114	0	3,564,510	100%
TOTAL GENERAL FUND REVENUE	114,295,207	2,818,319	113,915,441	100%

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

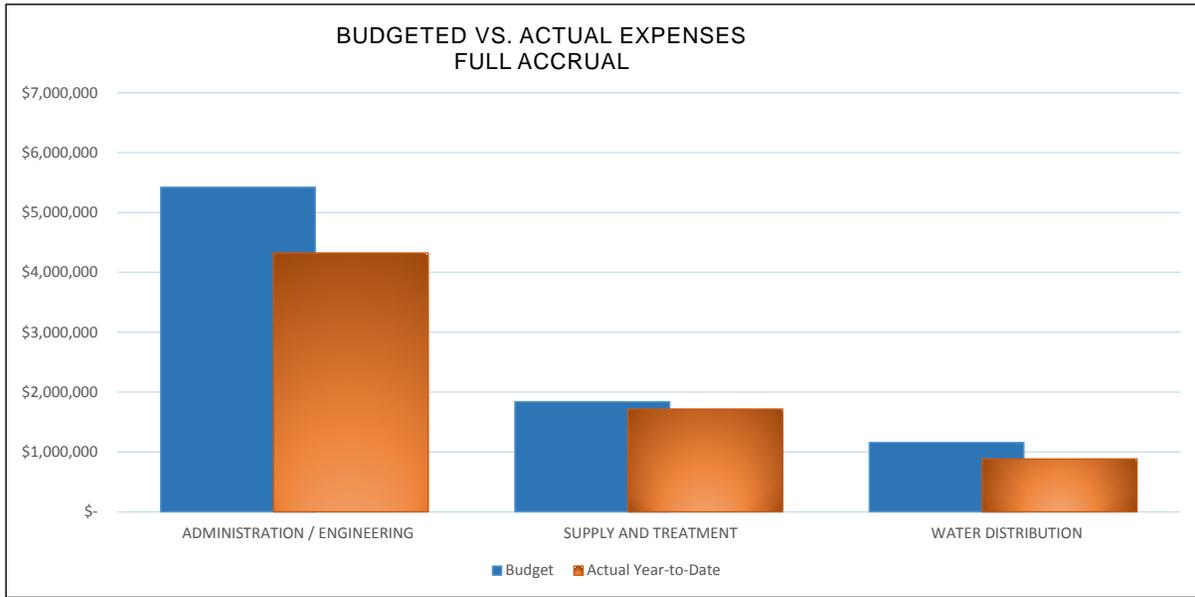
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

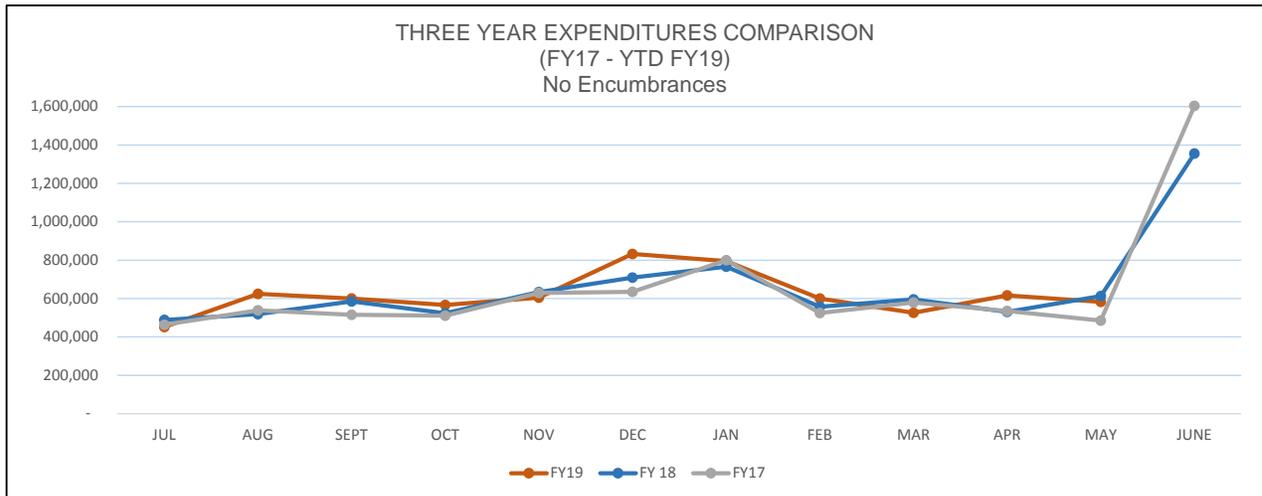
WATER FUND YTD EXPENSES

MONTH ENDING May 31, 2019

91.70%



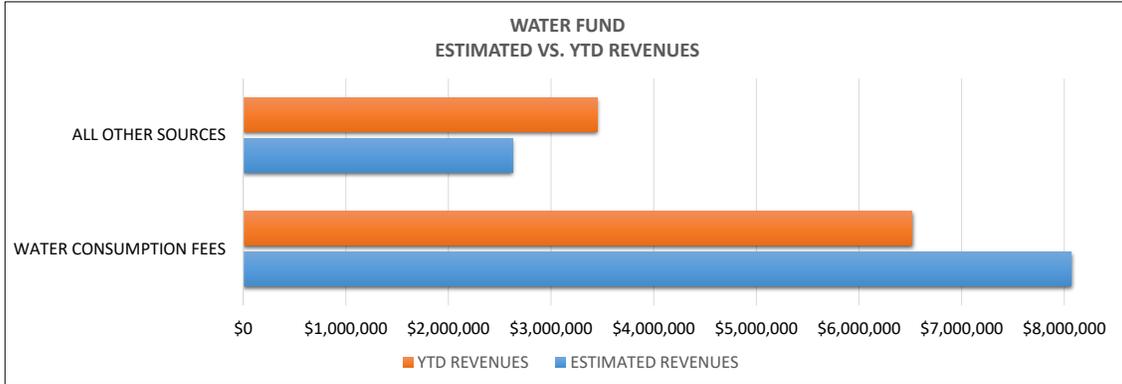
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING <i>May 31, 2019</i>	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	5,423,951	298,737.51	60,656.46	4,323,731.14	1,100,219.86	79.7%
SUPPLY AND TREATMENT	1,840,432	190,430.28	67,011.00	1,717,418.42	123,013.58	93.3%
WATER DISTRIBUTION	1,161,341	93,316.45	-	883,725.19	277,615.81	76.1%
TOTAL	8,425,724.00	582,484.24	127,667.46	6,924,874.75	1,500,849.25	82.2%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	451,629	623,841	600,496	565,828	604,271	832,357
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

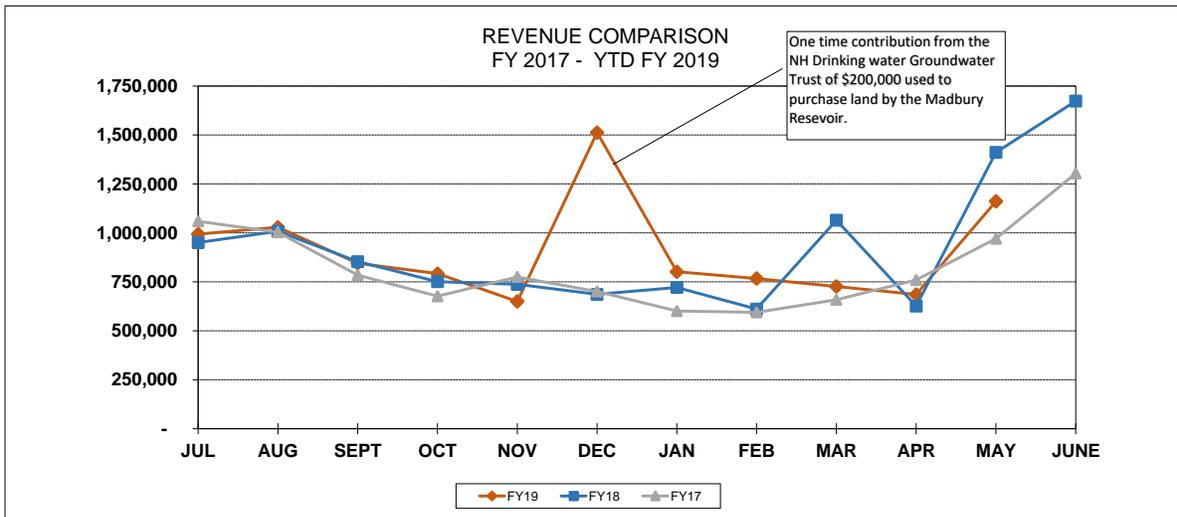
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY19	616,382	582,484	-	-	-	-
FY 18	530,773	612,272	1,355,008	-	-	-
FY17	485,057	1,355,008	1,603,624	-	-	-

WATER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	8,069,988	75.5%	6,517,174	81%
OTHER CHARGES	1,885,854	17.6%	1,648,560	87%
OTHER FINANCING SOURCES	737,616	6.9%	1,798,934	244%
TOTAL	\$ 10,693,458	100%	\$ 9,964,669	93%

- 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



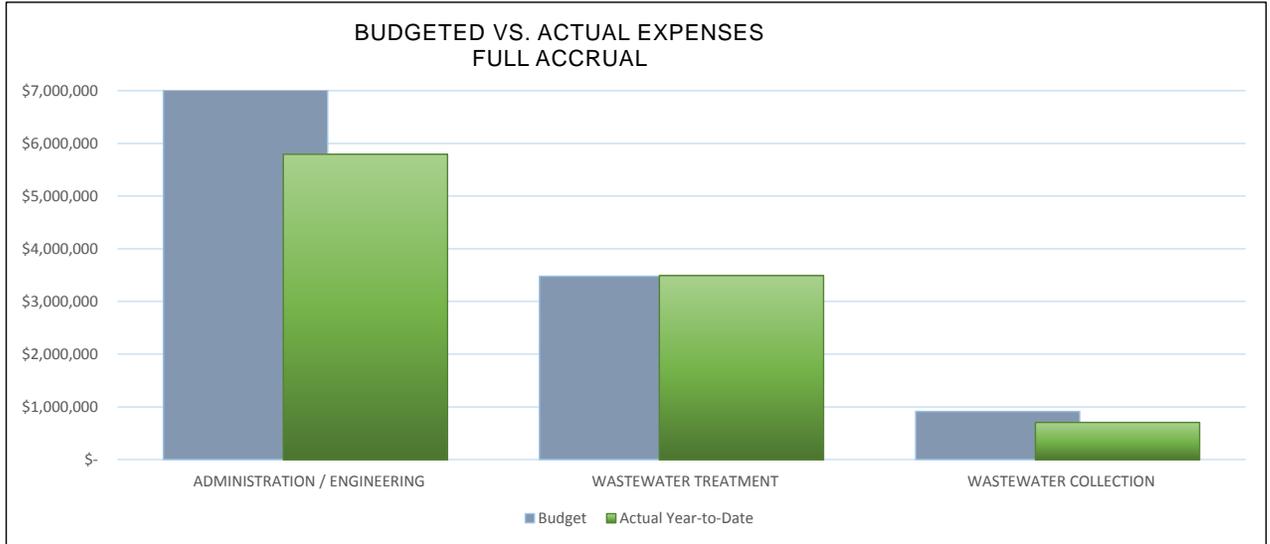
FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	993,800	1,028,451	845,025	792,182	649,884	1,512,752
FY18	950,669	1,007,896	853,629	751,069	737,062	686,356
FY17	1,059,165	1,003,577	784,669	676,678	775,180	700,838

FY	JAN	FEB	MAR	APR	MAY	JUNE
FY19	801,873	767,259	726,549	685,553	1,161,340	-
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

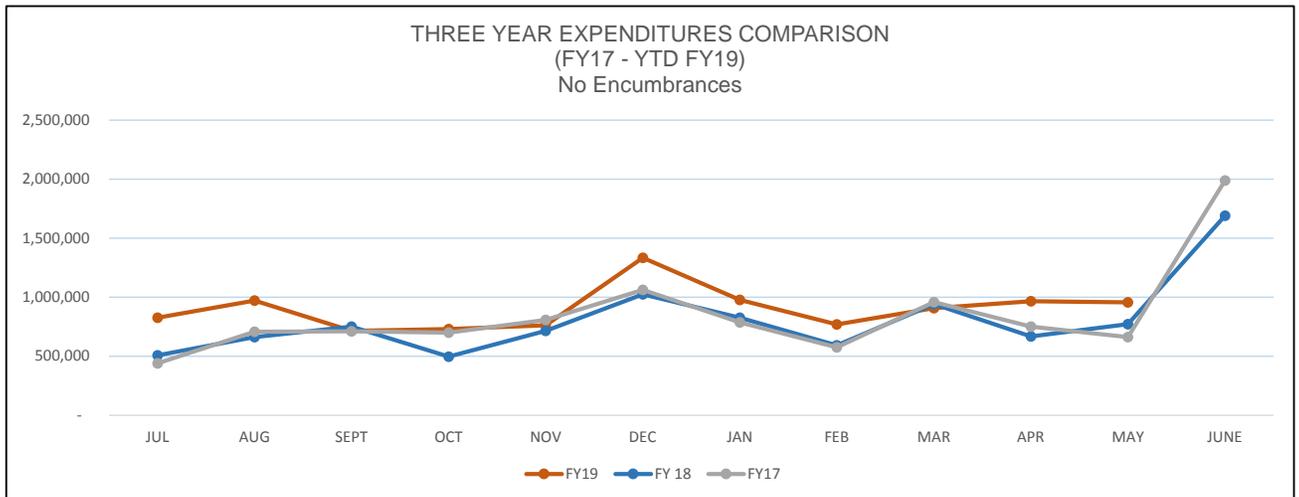
MONTH ENDING May 31, 2019

91.70%



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING May 31, 2019	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	7,752,559.00	585,546.33	87,952.46	5,792,938.12	1,959,620.88	74.7%
WASTEWATER TREATMENT	3,480,641.00	329,213.22	213,959.73	3,490,301.43	(9,660.43)	100.3%
WASTEWATER COLLECTION	913,397.00	41,329.09	27,911.80	704,418.92	208,978.08	77.1%
*TRANSFER TO STORMWATER	260,067.00	-	-	260,067.00	-	100.0%
TOTAL	12,406,664.00	956,088.64	329,823.99	10,247,725.47	2,158,938.53	82.60%

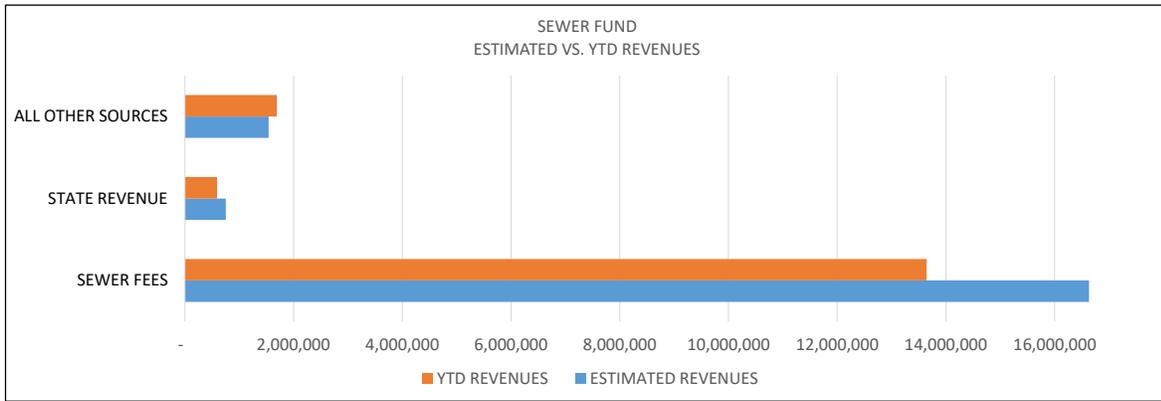
*July: Transfer to the Stormwater Special Revenue Fund



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	826,024	971,483	715,110	729,656	762,373	1,334,032
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	977,718	770,846	907,578	966,993	956,089	-
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



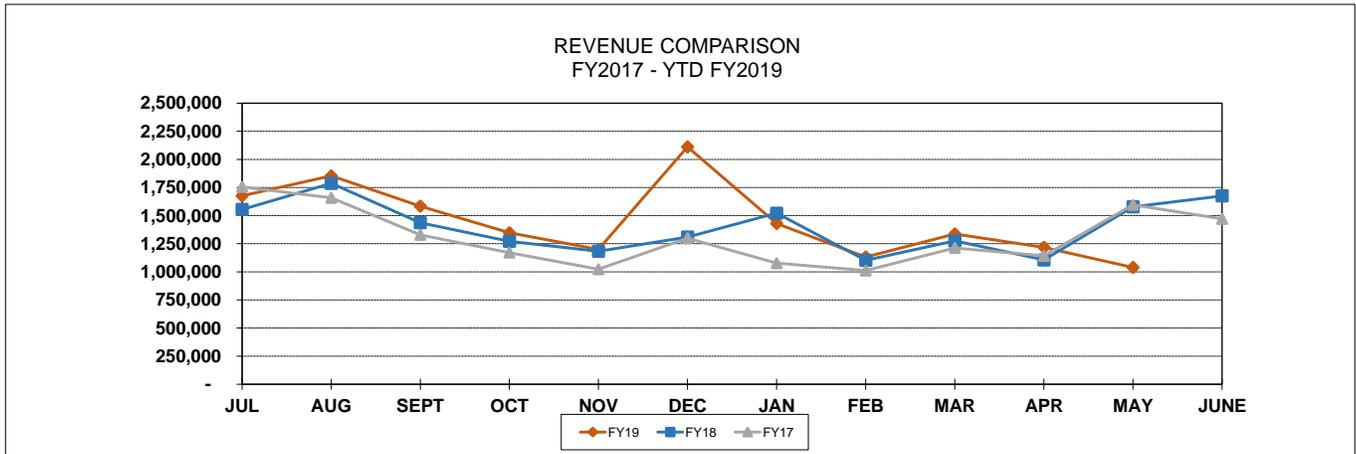
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	16,633,110	87.9%	13,643,405	82%
OTHER CHARGES	282,500	1.5%	221,347	78%
STATE REVENUE	752,905	4.0%	592,403	79%
OTHER FINANCING SOURCES	1,257,385	6.6%	1,469,322	117%
TOTAL	18,925,900	100%	15,926,477	84%

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	1,429,664	1,131,558	1,336,916	1,218,039	1,038,714	-
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 May 31, 2019

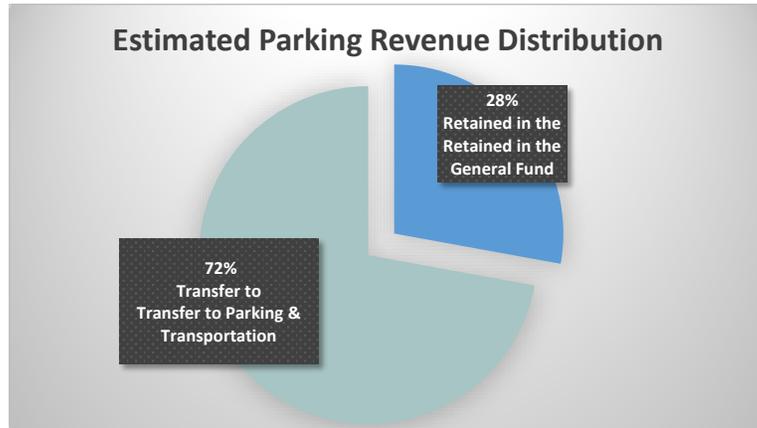
The Parking & Transportation fund is a Special Revenue Fund which accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

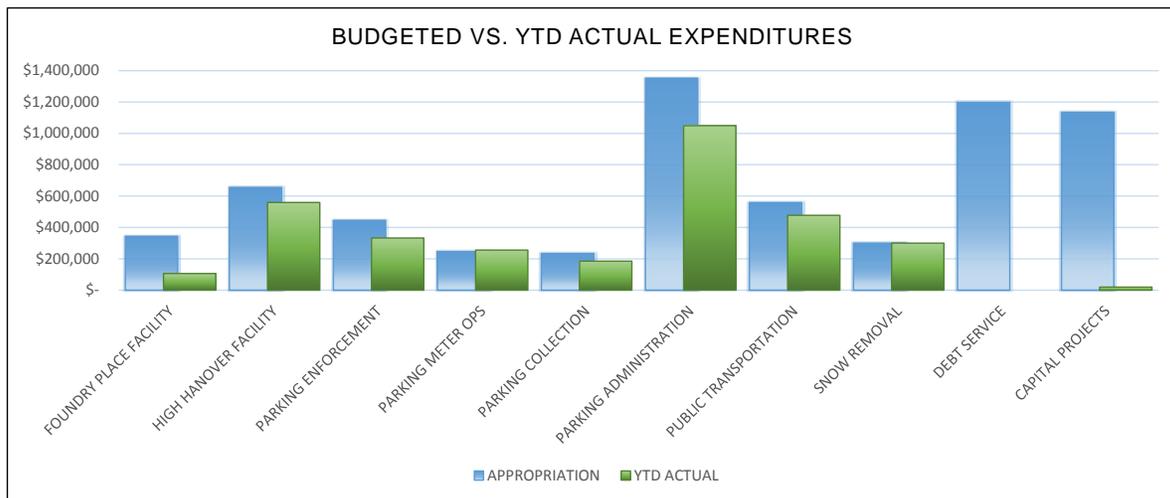
Parking & Transportation expenditures are funded 100% from parking related revenues
 Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.
 The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

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	ENCUMBRANCES	Actual + Enc	Year-To-Date	% Expended
		ENDING		Total	Balance	
		May 31, 2019				
FOUNDRY PLACE FACILITY	343,835	22,375	-	106,251	237,584	30.9%
HIGH HANOVER FACILITY	655,287	54,193	-	559,305	95,982	85.4%
PARKING ENFORCEMENT	445,618	29,378	-	332,772	112,846	74.7%
PARKING METER OPS	246,445	16,571	-	255,708	(9,263)	103.8%
PARKING COLLECTION	234,301	14,965	-	185,025	49,276	79.0%
PARKING ADMINISTRATION	1,352,467	100,038	-	1,049,221	303,246	77.6%
PUBLIC TRANSPORTATION	558,910	31,370	20,870	498,413	60,497	89.2%
SNOW REMOVAL	300,000	-	-	300,000	-	100.0%
DEBT SERVICE	1,196,875	-	-	-	1,196,875	0.0%
CAPITAL PROJECTS	1,135,000	16,327	-	19,577	1,115,423	1.7%
CONTINGENCY	225,000	4,235	1,999	112,416	112,584	50.0%
TOTAL *	6,693,738	289,452	22,869	3,418,686	3,275,052	51.1%