



Monthly Financial Summary Report

Month Ending November 30, 2018

42% 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

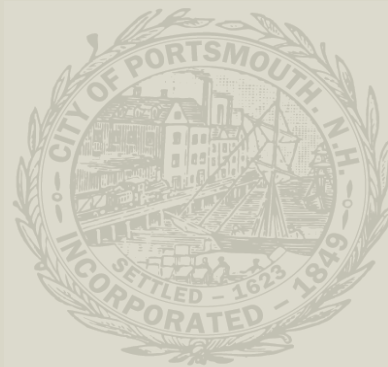
www.cityofportsmouth.com/Finance

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

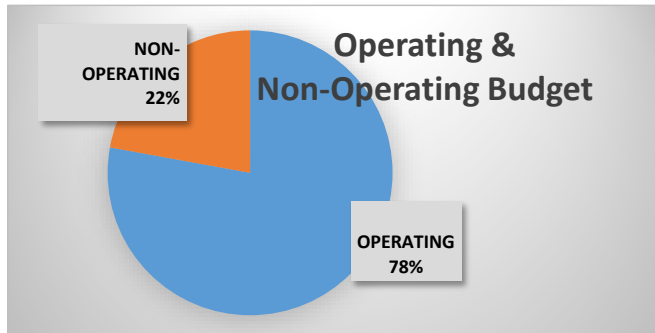
- Fire Department
- Police Department
- School Department
- General Government Departments:
 - General Administration
Mayor/City Manager, City Clerk, Legal, Human Resources, Info Technology Information Technology, and other General Administration
 - Finance and Administration:
Accounting, Assessing, 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

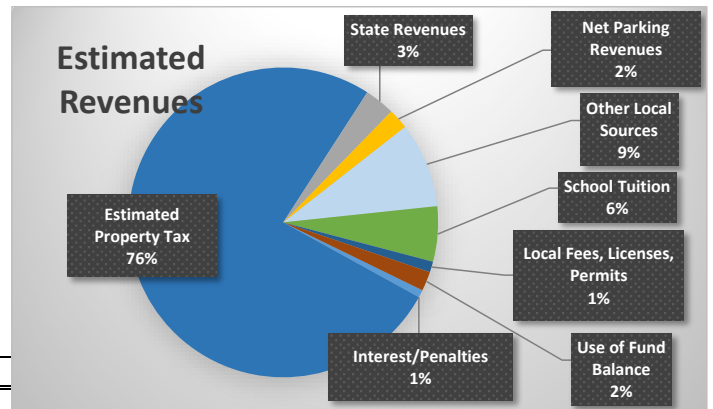


EXPENDITURES - detail pg 3 & 4

	Approved	% of Total
Municipal	\$19,445,179	17.2%
Police	\$11,280,229	10.0%
Fire	\$8,966,305	7.9%
School	\$48,086,136	42.6%
Transfer to Indoor Pool	\$150,000	0.1%
Transfer to Prescott Park	\$60,000	0.1%
Non-Operating	\$25,021,244	22.1%
Total	\$113,009,093	100%

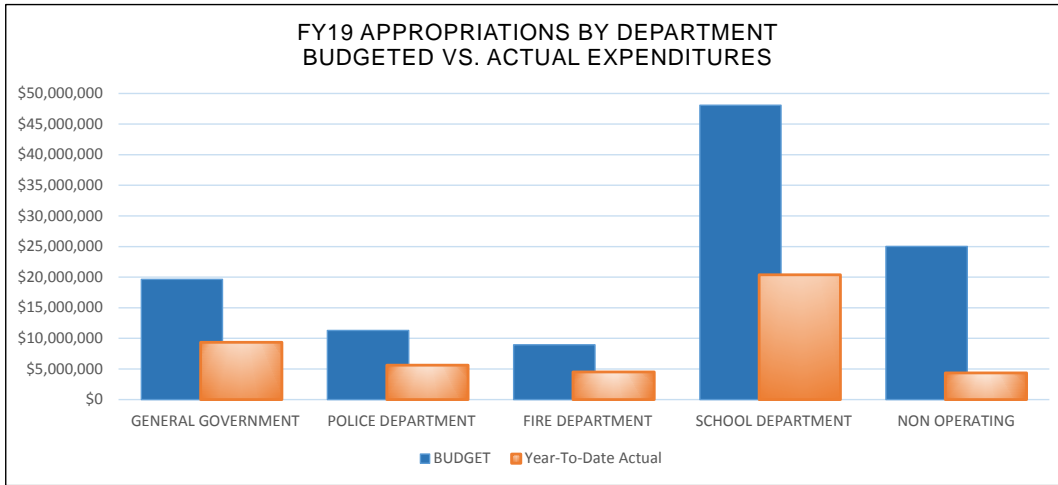
ESTIMATED REVENUES -detail pg 5-7

		% of Total
Local Fees, Licenses, Permits	1,267,000	1.1%
Other Local Sources	10,050,803	8.9%
Net Parking Revenues	2,412,305	2.1%
Interest/Penalties	900,000	0.8%
School Tuition	6,516,250	5.8%
State Revenues	3,572,372	3.2%
Use of Fund Balance	2,273,000	2.0%
Estimated Property Tax	86,017,363	76.1%
Total	\$ 113,009,093	100%



GENERAL FUND EXPENDITURES - Budget vs. YTD Actual

MONTH ENDING November 30, 2018
42% of FISCAL YEAR



APPROPRIATION	PERIOD		Actual + Enc Total	Year-To-Date Balance	%tage Expended
	ENDING	ENCUMBRANCES			
<i>November 30, 2018</i>					
OPERATING					
GENERAL GOVERNMENT	19,655,179	1,252,599	224,149	9,355,972	48%
POLICE DEPARTMENT	11,280,229	738,922	4,804	5,621,048	50%
FIRE DEPARTMENT	8,966,305	547,101	18,431	4,512,405	50%
SCHOOL DEPARTMENT	48,086,136	3,318,132	-	20,386,063	42%
TOTAL OPERATING	87,987,849	5,856,755	247,384	39,875,489	45%
NON OPERATING					
DEBT SERVICE	13,875,712	177,225	-	2,677,661	19%
COUNTY TAX	5,741,466	-	-	-	0%
CAPITAL OUTLAY	1,635,000	-	157,199	207,310	13%
OTHER NON-OPERATING	3,769,066	224,958	-	1,469,891	39%
TOTAL NON OPERATING	25,021,244	402,183	157,199	4,354,862	17%
TOTAL	113,009,093	6,258,938	404,583	44,230,351	39%

EXPENDITURE TRENDS

JULY:

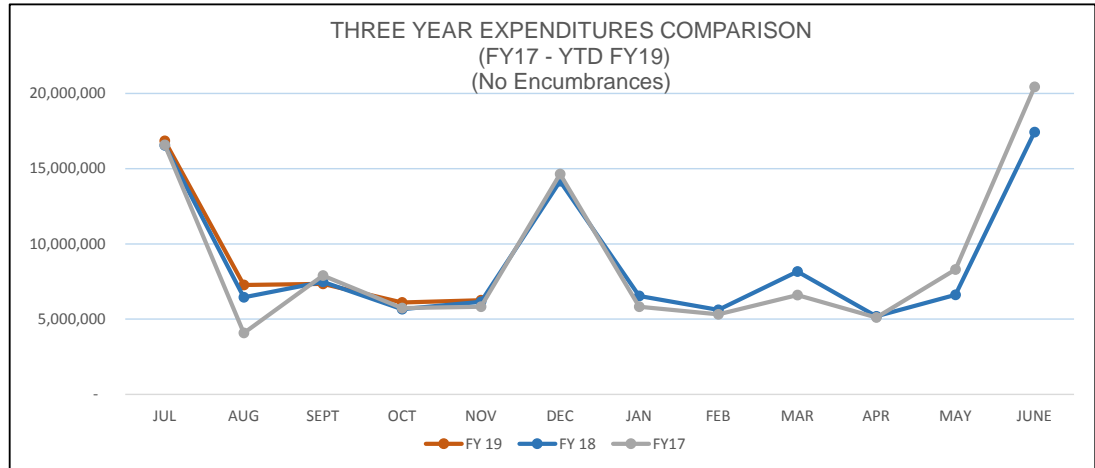
Annualized Expenditures
 Transfer out from
 Departments to the *Leave
 at Termination and Health
 Insurance Stabilization*
 Funds.

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	7,339,577	6,108,778	6,258,938	-
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	-	-	-	-	-	-
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

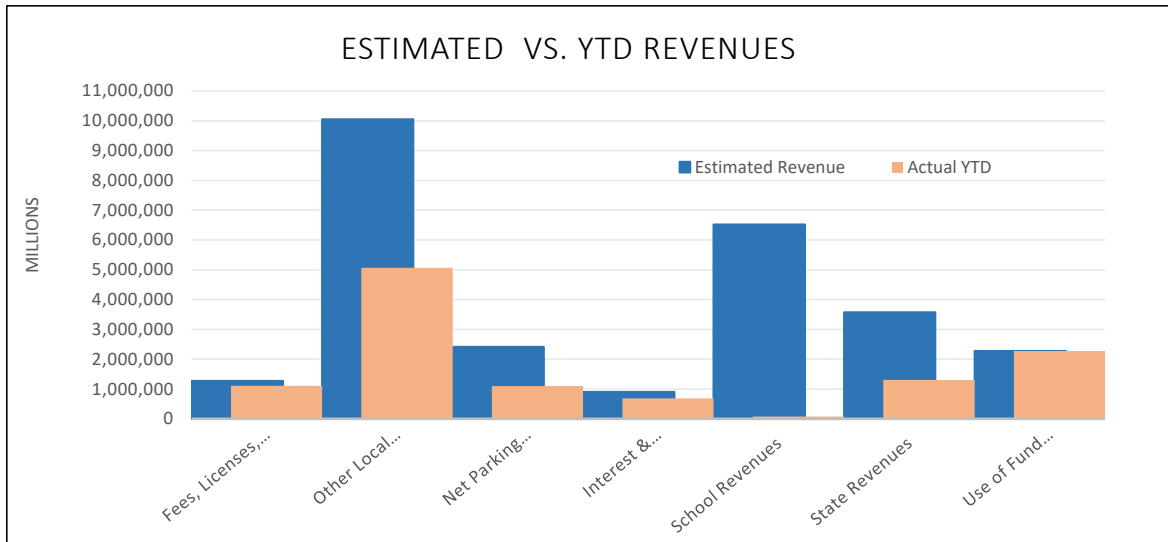
MONTH ENDING November 30, 2018

42% of FISCAL YEAR

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	% EXPENDED
GENERAL GOVERNMENT						
SALARIES	7,888,520	573,883	-	2,982,367	4,906,153	38%
PART TIME SALARIES	883,532	57,439	-	360,455	523,077	41%
OVERTIME	354,362	28,847	-	105,936	248,426	30%
LONGEVITY	61,209	82	-	433	60,776	1%
* LEAVE AT TERMINATION	250,000	-	-	250,000	-	100%
* HEALTH STABILIZATION FUND	2,012,230	-	-	2,012,230	-	100%
HEALTH PREMIUM STIPEND	55,000	-	-	8,497	46,503	15%
RETIREMENT	1,163,779	68,757	-	483,947	679,832	42%
OTHER BENEFITS	1,100,468	70,480	1,000	556,776	543,692	51%
OTHER OPERATING	5,886,079	453,110	223,149	2,595,330	3,290,749	44%
TOTAL GENERAL GOVERNMENT	19,655,179	1,252,599	224,149	9,355,972	10,299,207	48%
*Annualized Expenditures	(2,262,230)			(2,262,230)		
Net total	17,392,949	1,252,599	224,149	7,093,742	10,299,207	41%
POLICE DEPARTMENT						
SALARIES	5,629,079	429,075	-	2,249,014	3,380,065	40%
PART TIME SALARIES	123,247	9,484	-	40,747	82,500	33%
OVERTIME	543,532	54,170	-	266,677	276,855	49%
HOLIDAY	186,288	48,992	-	80,935	105,353	43%
LONGEVITY	40,385	-	-	-	40,385	0%
STIPENDS	65,284	121	-	634	64,650	1%
SPECIAL DETAIL	58,736	1,474	-	7,739	50,997	13%
* LEAVE AT TERMINATION	130,203	-	-	130,203	-	100%
* HEALTH INSURANCE	1,658,908	-	-	1,658,908	-	100%
HEALTH PREMIUM STIPEND	12,000	-	-	3,500	8,500	29%
RETIREMENT	1,673,438	138,385	-	673,271	1,000,167	40%
OTHER BENEFITS	498,685	23,542	-	325,141	173,544	65%
OTHER OPERATING	660,444	33,680	4,804	184,280	476,164	28%
POLICE DEPARTMENT TOTAL	11,280,229	738,922	4,804	5,621,048	5,659,181	50%
*Annualized Expenditures	(1,789,111)			(1,789,111)		
Net total	9,491,118	738,922	4,804	3,831,937	5,659,181	40%
FIRE DEPARTMENT						
SALARIES	3,710,106	278,093	-	1,462,678	2,247,428	39%
PART TIME SALARIES	72,145	5,470	-	26,438	45,707	37%
OVERTIME	687,000	41,623	-	267,818	419,182	39%
HOLIDAY	147,688	35,916	-	72,208	75,480	49%
LONGEVITY	38,085	-	-	-	38,085	0%
CERTIFICATION STIPENDS	268,692	20,115	-	107,194	161,498	40%
* LEAVE AT TERMINATION	70,084	-	-	70,084	-	100%
* HEALTH INSURANCE	1,346,054	-	-	1,346,054	-	100%
HEALTH PREMIUM STIPEND	97,146	-	-	24,657	72,489	25%
RETIREMENT	1,564,945	119,499	-	607,699	957,246	39%
OTHER BENEFITS	360,914	12,360	-	256,303	104,611	71%
OTHER OPERATING	603,446	34,025	18,431	271,272	332,174	45%
FIRE DEPARTMENT TOTAL	8,966,305	547,101	18,431	4,512,405	4,453,900	50%
*Annualized Expenditures	(1,416,138)			(1,416,138)		
Net total	7,550,167	547,101	18,431	3,096,267	4,453,900	41%
SCHOOL						
SALARIES	26,150,441	1,995,205	-	7,757,371	18,393,070	30%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	7,157,959	-	-	7,157,959	-	100%
RETIREMENT	4,154,950	304,798	-	1,167,882	2,987,068	28%
WORKERS COMPENSATION	168,110	-	-	168,110	-	100%
OTHER BENEFITS	2,909,395	158,329	-	1,025,270	1,884,125	35%
OTHER OPERATING	7,245,281	859,800	-	2,809,471	4,435,810	39%
SCHOOL DEPARTMENT TOTAL	48,086,136	3,318,132	-	20,386,063	27,700,073	42%
*Annualized Expenditures	(7,457,959)			(7,457,959)		
Net total	40,628,177	3,318,132	-	12,928,104	27,700,073	32%
NON-OPERATING						
DEBT SERVICE	13,875,712	177,225	-	2,677,661	11,198,051	19%
COUNTY TAX	5,741,466	-	-	-	5,741,466	0%
CAPITAL OUTLAY	1,635,000	-	157,199	207,310	1,427,690	13%
OTHER NON-OPERATING	3,769,066	224,958	-	1,469,891	2,299,175	39%
TOTAL NON-OPERATING	25,021,244	402,183	157,199	4,354,862	20,666,382	17%
TOTAL GENERAL FUND	113,009,093	6,258,938	404,583	44,230,351	68,778,742	39%

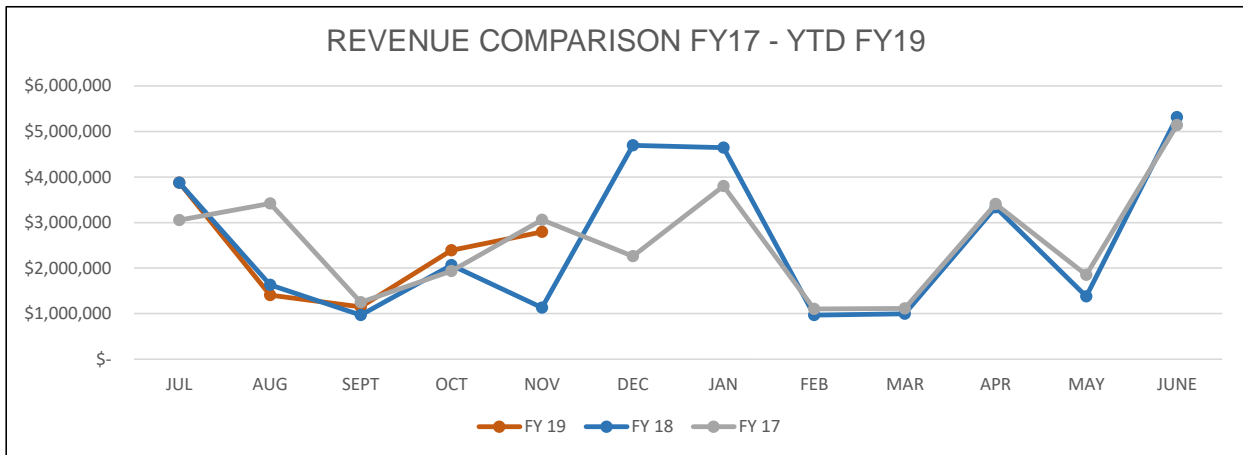
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.
Other Benefits: Dental Ins, social security, medicare, life/disability, and contractual allowances.
Other Operating: Telephone, postage, office supplies, utilities, sand & salt, professional services, 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	5%	1,109,409	88%
Other Local Sources	10,050,803	37%	5,065,580	50%
Net Parking Revenue	2,412,305	9%	1,099,344	46%
Interest & Penalties	900,000	3%	685,644	76%
School Revenues	6,516,250	24%	77,735	1%
State Revenues	3,572,372	13%	1,304,364	37%
Use of Fund Balance	2,273,000	8%	2,273,000	100%
TOTAL REVENUES	\$ 26,991,730	100%	\$ 11,615,076	43%

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	2,793,400	-
FY 18	3,876,359	1,631,971	1,148,900	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	-	-	-	-	-	-
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 NOVEMBER 30, 2018 - 42% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	86,017,363	87,282,077	87,287,077	101%
TOTAL PROPERTY TAXES	86,017,363	87,282,077	87,287,077	101%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	11,000	75	4,804	44%
OTHER LICENSES	26,000	140	4,350	17%
PLANNING BOARD	65,000	3,466	36,169	56%
BOARD OF ADJUSTMENTS	42,000	4,785	11,666	28%
SITE REVIEW	40,000	15,800	21,569	54%
BLD PERMITS-PORTS	400,000	67,070	445,482	111%
BLD PERMITS-PEASE	45,000	16,895	155,468	345%
ELEC PERMITS-PORT	80,000	6,325	47,570	59%
ELEC PERMITS-PEASE	15,000	3,700	15,790	105%
PLUM PERMITS-PORT	110,000	13,100	79,550	72%
PLUM PERMITS-PEASE	20,000	29,830	51,855	259%
SIGN PERMITS	6,000	220	3,510	59%
POLICE HAND GUN PERMITS	0	60	120	0%
POLICE ALARMS	25,000	1,813	14,100	56%
BURNING PERMITS	1,000	70	435	44%
FIRE ALARMS	0	25	25	0%
EXCAVATION PERMITS	35,000	5,275	30,250	86%
FLAGGING PERMIT	11,000	700	1,925	18%
SOLID WASTE	30,000	6,191	29,767	99%
OUTDOOR POOL	25,000	0	23,640	95%
RECREATION RENTALS	200,000	2,231	58,018	29%
BOAT RAMP FEES	10,000	100	4,255	43%
HEALTH FOOD PERMITS	70,000	720	69,090	99%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,267,000	178,590	1,109,409	88%
OTHER LOCAL SOURCES				
TIMBER TAX	500	0	0	0%
PAYMENTS IN LIEU OF TAXES	120,000	51,407	174,725	146%
MUNICIPAL AGENT FEES	65,000	5,949	31,518	48%
MOTOR VEHICLE FEES	4,350,000	418,789	2,047,751	47%
TITLE APPLICATIONS	9,000	806	4,610	51%
BOAT REGISTRATION	10,000	402	2,422	24%
PDA AIRPORT DISTRICT	2,750,000	1,430,815	1,430,815	52%
WATER/SEWER OVERHEAD	1,186,312	98,859	494,297	42%
SALE - MUNICIPAL PROP	5,000	0	6,921	138%
MISC REVENUE	70,000	25,749	57,354	82%
DOG LICENSES	15,000	510	5,154	34%
MARRIAGE LICENSES	2,200	35	1,155	53%
CERTIFICATES-BIRTH	25,000	2,188	13,427	54%
RENTAL OF CITY PROPERTY	56,000	35,497	60,789	109%
RENTAL OF CITY HALL COM	21,791	0	7,236	33%
CABLE FRANCHISE FEE	360,000	122,232	243,579	68%
POLICE OUTSIDE DETAIL	140,000	29,565	119,459	85%
AMBULANCE FEES	850,000	93,680	354,054	42%
WELFARE DEPT REIMBURSEMENT	15,000	0	9,915	66%
TOTAL OTHER LOCAL SOURCES	10,050,803	2,316,483	5,065,580	50%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	3,200,000	249,441	1,516,351	47%
METER SPACE RENTAL	90,000	12,820	60,470	67%
PARKING METER -IN DASH	110,000	10,067	53,829	49%
HANOVER TRANSIENT	2,400,000	164,701	1,080,653	45%
HANOVER PASSES	1,645,500	117,605	669,665	41%
FOUNDRY PL TRANSIENT	337,500	247	247	0%
FOUNDRY PL PASSES	126,700	15,600	26,675	21%
PASS REINSTATEMENT	2,500	345	1,845	74%
PARKING VIOLATIONS	727,742	13,686	284,683	39%
BOOT REMOVAL FEE	15,000	1,500	7,050	47%
SUMMONS ADMINISTRATION FEE	3,000	0	225	8%
TOTAL PARKING REVENUES	8,657,942	586,012	3,701,693	43%
TRANSFER TO PARKING FUND	(6,245,637)	(520,470)	(2,602,349)	42%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	65,542	1,099,344	46%
INTEREST & PENALTIES				
INTEREST ON TAXES	200,000	(12,666)	79,124	40%
INTEREST ON INVESTMENT	700,000	173,176	606,520	87%
TOTAL INTEREST & PENALTIES	900,000	160,510	685,644	76%
SCHOOL REVENUES				
TUITION	6,503,250	38,737	71,215	1%
OTHER SOURCES	13,000	0	6,520	50%
TOTAL SCHOOL REVENUES	6,516,250	38,737	77,735	1%
STATE REVENUES				
ROOMS AND MEALS TAX	1,107,000	0	0	0%
HIGHWAY BLOCK GRANT	427,000	0	267,272	63%
STATE AID-LAND FILL	37,067	0	37,067	100%
KINDERGARTEN AID	165,000	33,538	68,401	41%
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	33,538	1,304,364	37%
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	2,273,000	0	2,273,000	100%
TOTAL GENERAL FUND REVENUE	113,009,093	90,075,477	98,902,153	88%

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

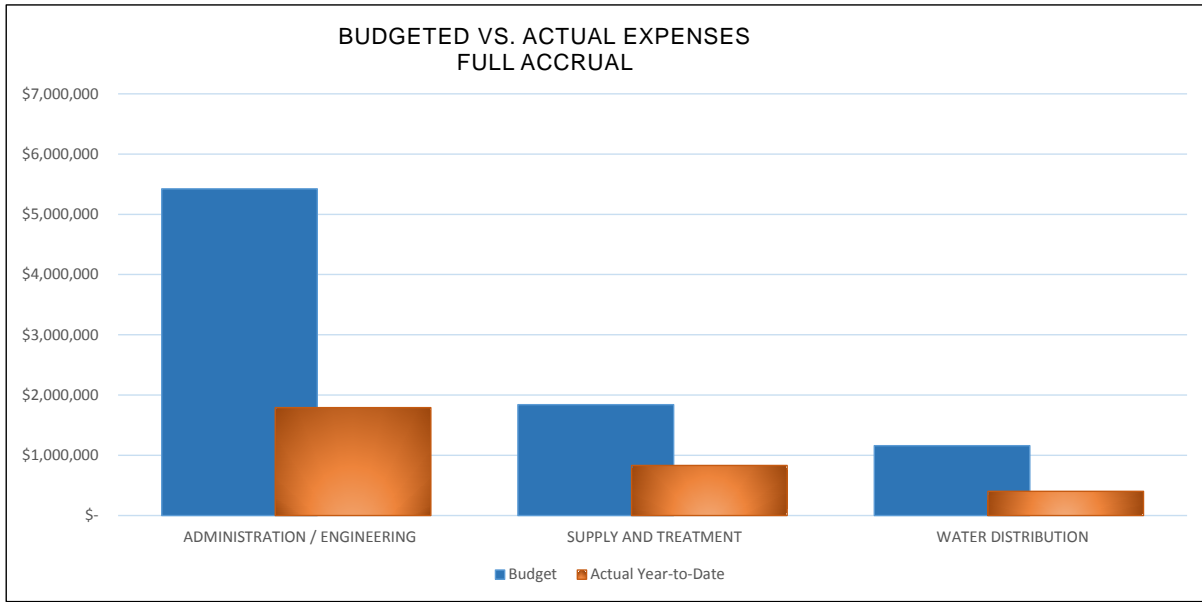
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

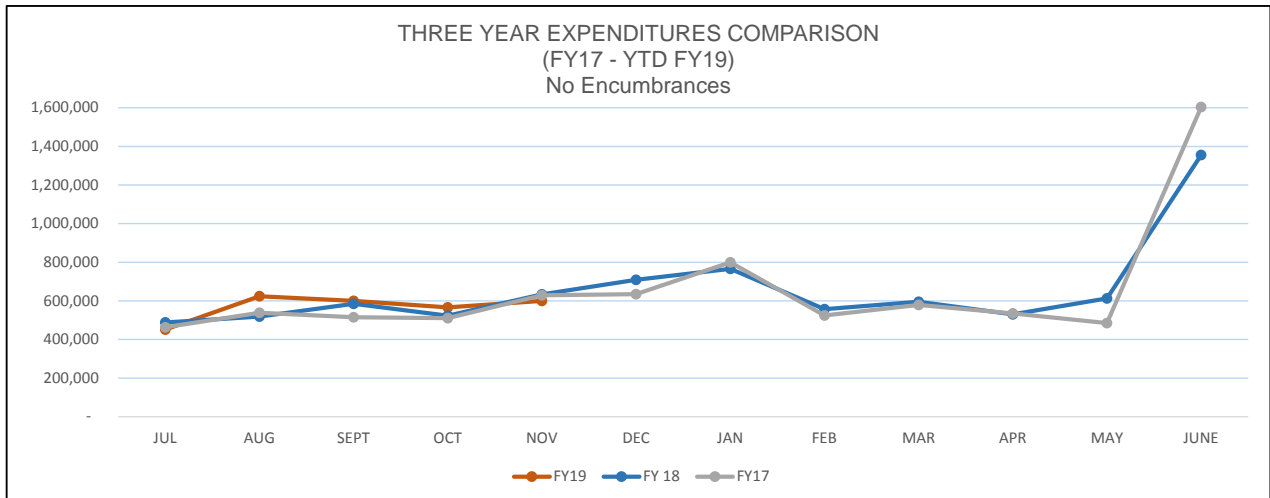
WATER FUND YTD EXPENSES

MONTH ENDING November 30, 2018

42% of FISCAL YEAR



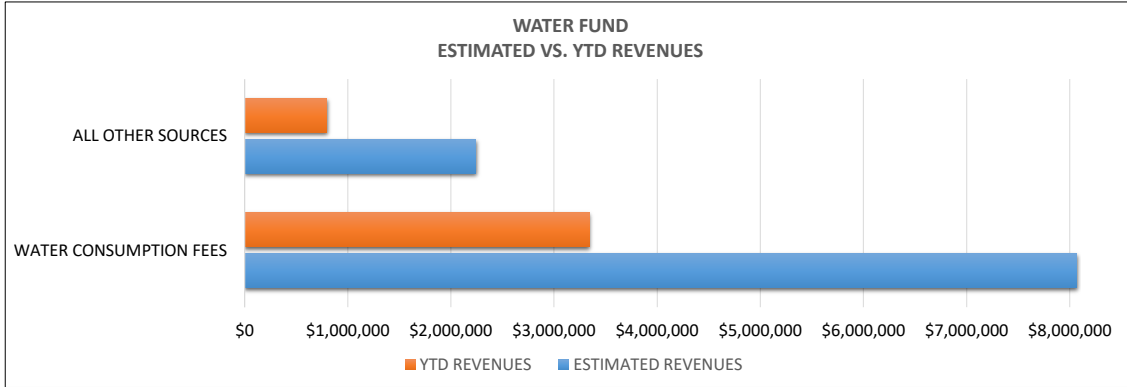
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD	ENCUMBRANCES	ACTUAL + ENC	YEAR-TO-DATE	% EXPENDED
		ENDING		TOTAL	BALANCE	
		<i>November 30, 2018</i>				
ADMINISTRATION / ENGINEERING	5,423,951	380,370.60	25,191.70	1,791,265.82	3,632,685.18	33.0%
SUPPLY AND TREATMENT	1,840,432	134,504.75	157,159.99	831,390.45	1,009,041.55	45.2%
WATER DISTRIBUTION	1,161,341	85,407.97	288.00	402,060.93	759,280.07	34.6%
TOTAL	8,425,724.00	600,283.32	182,639.69	3,024,717.20	5,401,006.80	35.9%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	451,629	623,841	600,496	565,828	600,283	-
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

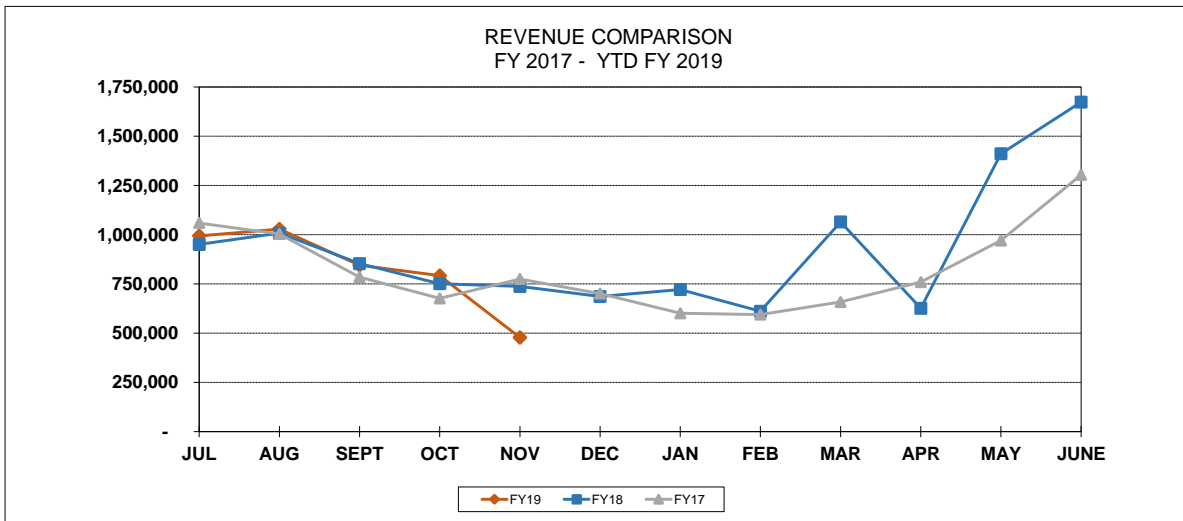
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY19	-	-	-	-	-	-
FY 18	766,312	556,833	595,793	530,773	612,272	1,355,008
FY17	799,657	524,361	578,577	534,373	485,057	1,603,624

WATER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	8,069,988	78.3%	3,339,135	41%
OTHER CHARGES	1,885,854	18.3%	637,434	34%
OTHER FINANCING SOURCES	354,927	3.4%	160,919	45%
TOTAL	\$ 10,310,769	100%	\$ 4,137,488	40%

- 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



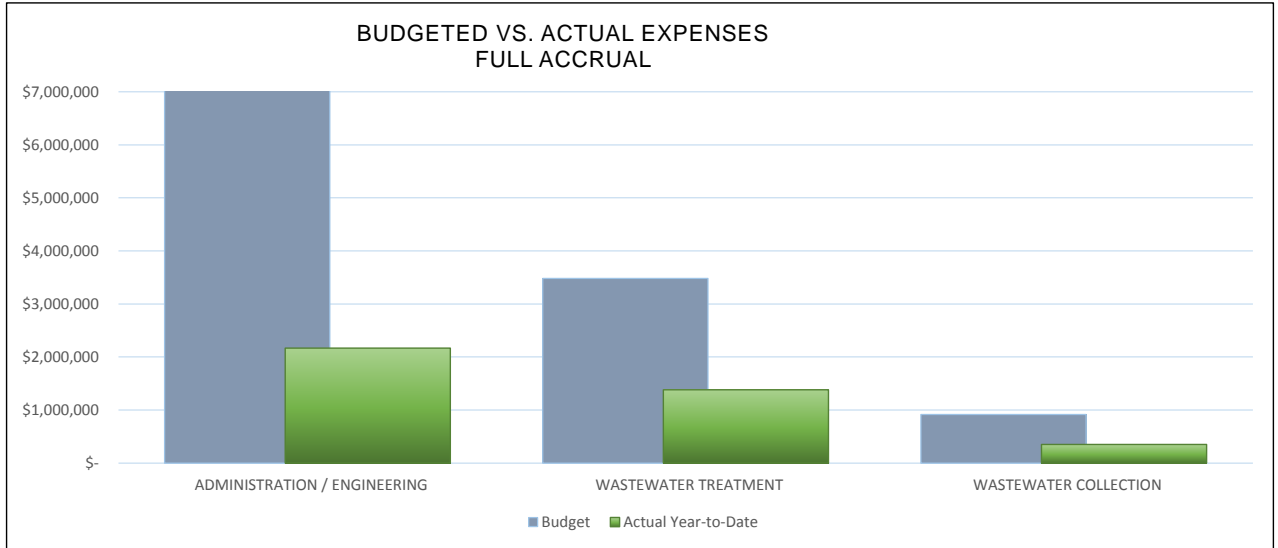
FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	993,800	1,028,451	845,025	792,182	478,030	-
FY18	950,669	1,007,896	853,629	751,069	737,062	686,356
FY17	1,059,165	1,003,577	784,669	676,678	775,180	700,838

FY	JAN	FEB	MAR	APR	MAY	JUNE
FY19	-	-	-	-	-	-
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

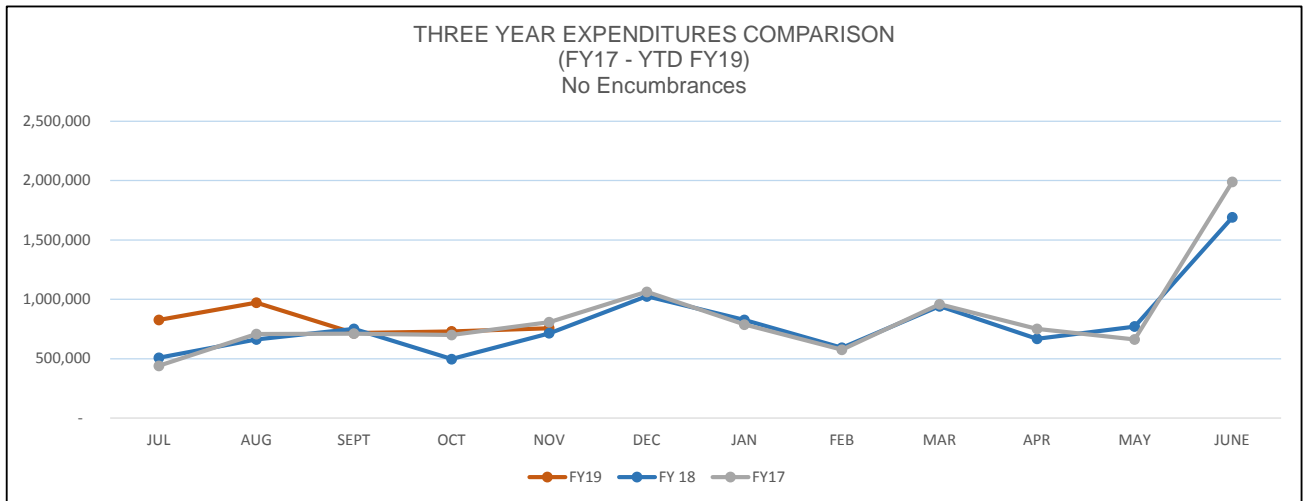
MONTH ENDING November 30, 2018

42% of FISCAL YEAR



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING <i>November 30, 2018</i>	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	7,752,559.00	390,148.14	24,989.38	2,166,756.25	5,585,802.75	27.9%
WASTEWATER TREATMENT	3,480,641.00	273,707.18	105,244.15	1,380,667.46	2,099,973.54	39.7%
WASTEWATER COLLECTION	913,397.00	65,800.35	26,788.00	349,847.34	563,549.66	38.3%
*TRANSFER TO STORMWATER	260,067.00	-	-	260,067.00	-	100.0%
TOTAL	12,406,664.00	729,655.67	157,021.53	4,157,338.05	8,249,325.95	33.51%

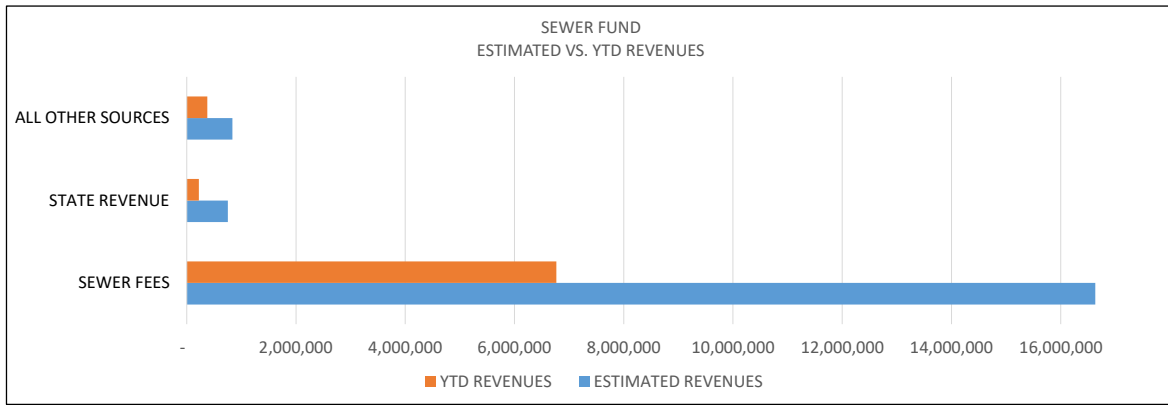
**July: Transfer to the Stormwater Special Revenue Fund*



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	826,024	971,483	715,110	729,656	758,044	-
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	-	-	-	-	-	-
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



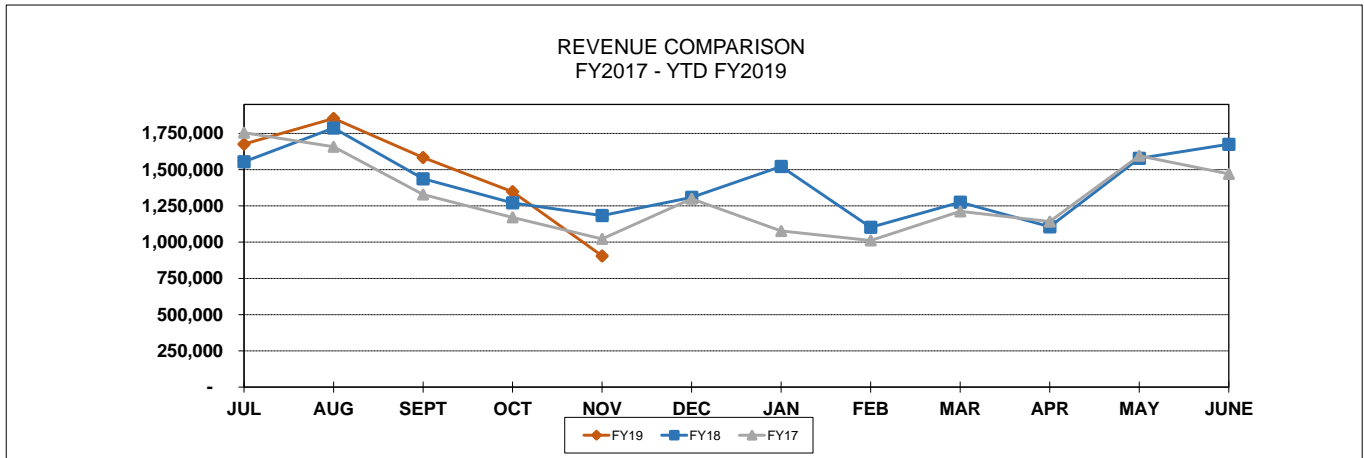
Sewer Fund Estimated and Year-to-Date Revenues				
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	16,633,110	91.3%	6,766,693	41%
OTHER CHARGES	282,500	1.6%	114,618	41%
STATE REVENUE	752,905	4.1%	222,193	30%
OTHER FINANCING SOURCES	552,108	3.0%	262,745	48%
TOTAL	18,220,623	100%	7,366,249	40%

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	905,150	-
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	-	-	-	-	-	-
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 November 30, 2018

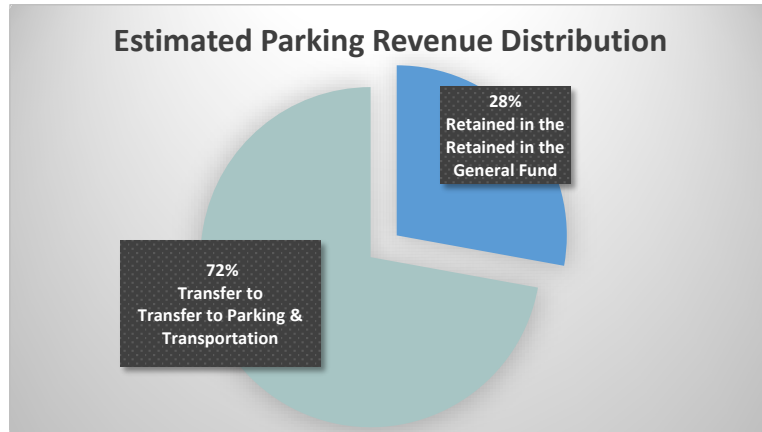
The Parking & Transportation fund is a Special Revenue Fund which accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

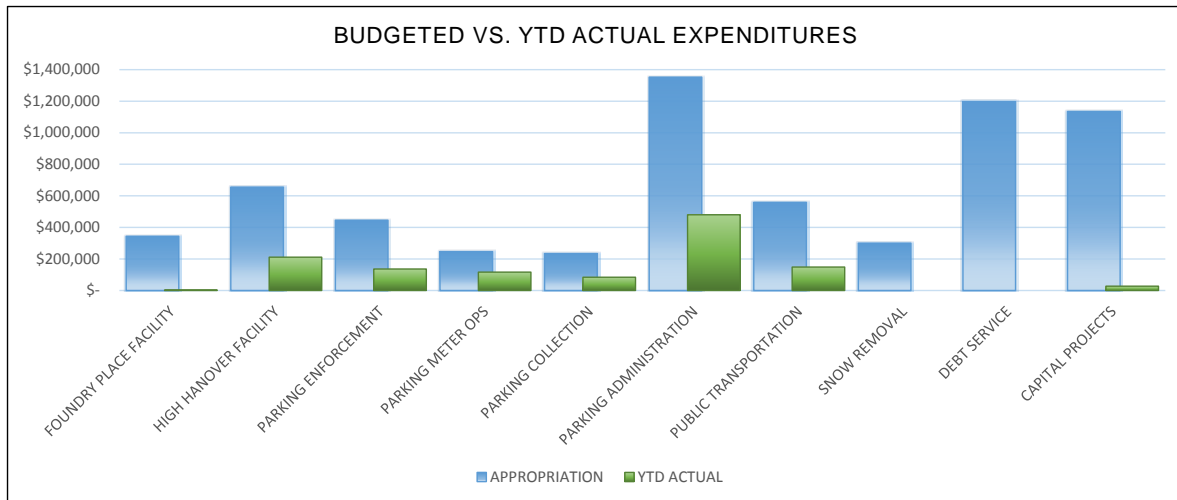
Parking & Transportation expenditures are funded 100% from parking related revenues
 Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.
 The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

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>November 30, 2018</i>				
FOUNDRY PLACE FACILITY	343,835	1,705	-	3,234	340,601	0.9%
HIGH HANOVER FACILITY	655,287	52,173	6,295	217,604	437,683	33.2%
PARKING ENFORCEMENT	445,618	29,541	7,899	144,197	301,421	32.4%
PARKING METER OPS	246,445	23,443	-	116,532	129,913	47.3%
PARKING COLLECTION	234,301	16,509	-	84,176	150,125	35.9%
PARKING ADMINISTRATION	1,352,467	85,015	20,920	500,893	851,574	37.0%
PUBLIC TRANSPORTATION	558,910	56,983	78,489	227,201	331,709	40.7%
SNOW REMOVAL	300,000	-	-	-	300,000	0.0%
DEBT SERVICE	1,196,875	-	-	-	1,196,875	0.0%
CAPITAL PROJECTS	1,135,000	9,000	-	27,442	1,107,558	2.4%
CONTINGENCY	225,000	-	-	-	225,000	0.0%
TOTAL *	6,693,738	274,369	113,602	1,321,280	5,372,459	19.7%