



Monthly Financial Summary Report

Month Ending September 30, 2018

25.0% 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

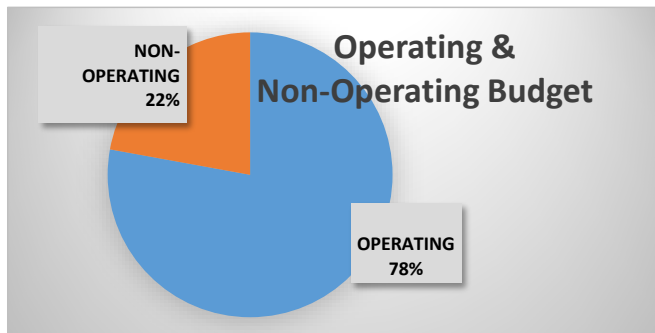
- Fire Department
- Police Department
- School Department
- General Government Departments:
 - General Administration
Mayor/City Manager, City Clerk, Legal, Human Resources, Info Technology Information Technology, and other General Administration
 - Finance and Administration:
Accounting, Assessing,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

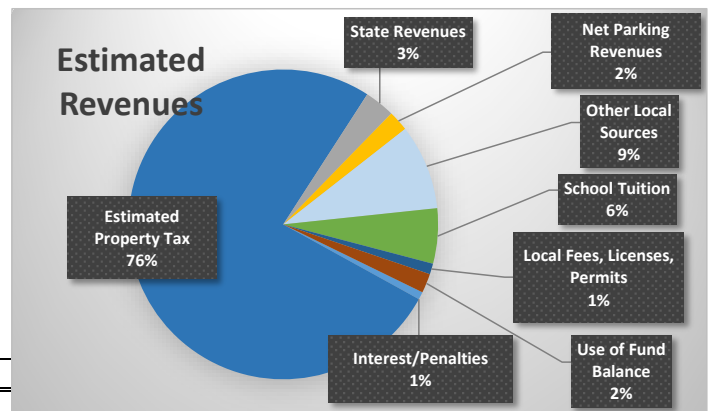


EXPENDITURES - detail pg 3 & 4

	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%

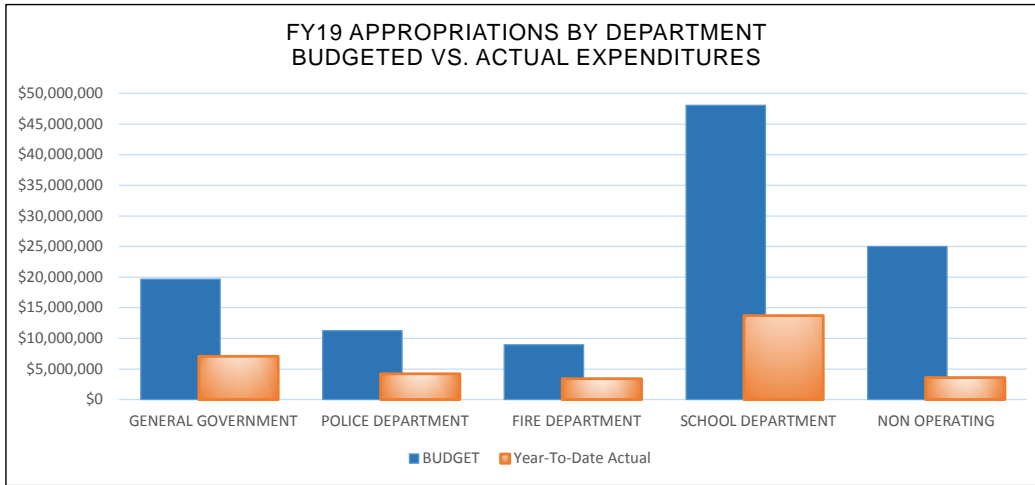
ESTIMATED REVENUES -detail pg 5-7

		% 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 September 31, 2018
25% of FISCAL YEAR



APPROPRIATION	PERIOD ENDING September 31, 2018	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	%tage Expended
OPERATING					
GENERAL GOVERNMENT	1,138,642	308,280	7,063,399	12,591,780	36%
POLICE DEPARTMENT	685,305	10,898	4,210,286	7,069,943	37%
FIRE DEPARTMENT	530,546	35,990	3,414,129	5,552,176	38%
SCHOOL DEPARTMENT	2,903,502	-	13,718,624	34,367,512	29%
TOTAL OPERATING	5,257,994	355,168	28,406,438	59,581,411	32%
NON OPERATING					
DEBT SERVICE	1,868,777	-	2,499,350	11,376,362	18%
COUNTY TAX	-	-	-	5,741,466	0%
CAPITAL OUTLAY	-	157,199	157,199	1,477,801	10%
OTHER NON-OPERATING	244,907	-	938,819	2,830,247	25%
TOTAL NON OPERATING	2,113,684	157,199	3,595,368	21,425,876	14%
TOTAL	7,371,678	512,367	32,001,806	81,007,287	28%

EXPENDITURE TRENDS

JULY:

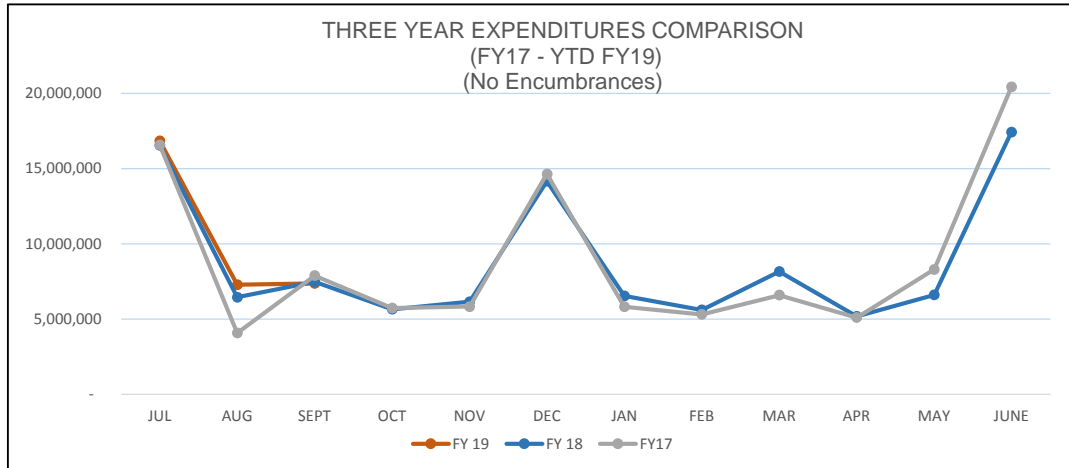
Annualized Expenditures Transfer out from Departments to the *Leave at Termination and Health Insurance Stabilization Funds*.

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	7,285,085	7,371,678	-	-	-
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

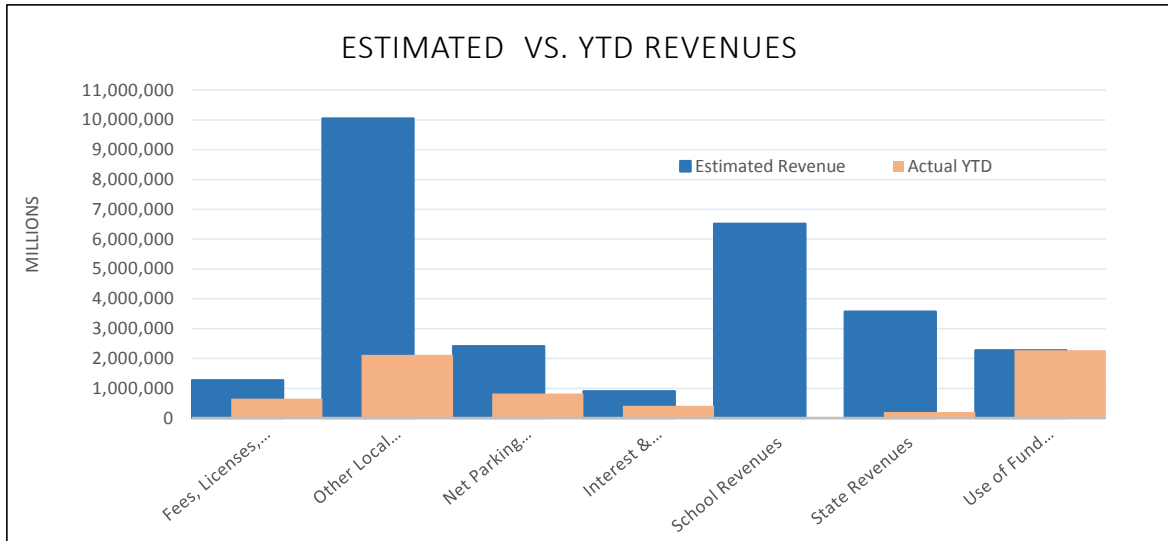
MONTH ENDING September 31, 2018

25% of FISCAL YEAR

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	% EXPENDED
GENERAL GOVERNMENT						
SALARIES	7,888,520	574,737	-	1,823,477	6,065,043	23%
PART TIME SALARIES	883,532	56,279	-	251,041	632,491	28%
OVERTIME	354,362	19,589	-	58,126	296,236	16%
LONGEVITY	61,209	82	-	269	60,940	0%
* 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	-	8,497	46,503	15%
RETIREMENT	1,163,779	66,877	-	353,988	809,792	30%
OTHER BENEFITS	1,100,468	72,584	-	408,660	691,808	37%
OTHER OPERATING	5,886,079	339,996	308,280	1,897,113	3,988,966	32%
TOTAL GENERAL GOVERNMENT	19,655,179	1,138,642	308,280	7,063,399	12,591,780	36%
*Annualized Expenditures	(2,262,230)			(2,262,230)		
Net total	17,392,949	1,138,642	308,280	4,801,169	12,591,780	28%
POLICE DEPARTMENT						
SALARIES	5,629,079	423,656	-	1,378,742	4,250,337	24%
PART TIME SALARIES	123,247	7,497	-	24,561	98,686	20%
OVERTIME	543,532	64,506	-	179,185	364,347	33%
HOLIDAY	186,288	16,073	-	31,933	154,355	17%
LONGEVITY	40,385	-	-	-	40,385	0%
STIPENDS	65,284	121	-	393	64,891	1%
SPECIAL DETAIL	58,736	1,474	-	4,791	53,945	8%
* LEAVE AT TERMINATION	130,203	-	-	130,203	-	100%
* HEALTH INSURANCE	1,658,908	-	-	1,658,908	-	100%
HEALTH PREMIUM STIPEND	12,000	3,500	-	3,500	8,500	29%
RETIREMENT	1,673,438	130,837	-	410,192	1,263,246	25%
OTHER BENEFITS	498,685	21,754	-	280,199	218,486	56%
OTHER OPERATING	660,444	15,888	10,898	107,680	552,764	16%
POLICE DEPARTMENT TOTAL	11,280,229	685,305	10,898	4,210,286	7,069,943	37%
*Annualized Expenditures	(1,789,111)			(1,789,111)		
Net total	9,491,118	685,305	10,898	2,421,175	7,069,943	26%
FIRE DEPARTMENT						
SALARIES	3,710,106	279,975	-	905,590	2,804,516	24%
PART TIME SALARIES	72,145	5,636	-	14,988	57,157	21%
OVERTIME	687,000	34,642	-	173,031	513,969	25%
HOLIDAY	147,688	12,041	-	24,289	123,399	16%
LONGEVITY	38,085	-	-	-	38,085	0%
CERTIFICATION STIPENDS	268,692	20,485	-	66,705	201,987	25%
* LEAVE AT TERMINATION	70,084	-	-	70,084	-	100%
* HEALTH INSURANCE	1,346,054	-	-	1,346,054	-	100%
HEALTH PREMIUM STIPEND	97,146	24,657	-	24,657	72,489	25%
RETIREMENT	1,564,945	110,772	-	372,243	1,192,702	24%
OTHER BENEFITS	360,914	12,445	-	231,730	129,184	64%
OTHER OPERATING	603,446	29,892	35,990	184,758	418,688	31%
FIRE DEPARTMENT TOTAL	8,966,305	530,546	35,990	3,414,129	5,552,176	38%
*Annualized Expenditures	(1,416,138)			(1,416,138)		
Net total	7,550,167	530,546	35,990	1,997,991	5,552,176	26%
SCHOOL						
SALARIES	26,150,441	1,991,798	-	3,672,363	22,478,078	14%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	7,157,959	-	-	7,157,959	-	100%
RETIREMENT	4,154,950	308,179	-	554,386	3,600,564	13%
WORKERS COMPENSATION	168,110	-	-	168,110	-	100%
OTHER BENEFITS	2,909,395	255,747	-	625,414	2,283,981	21%
OTHER OPERATING	7,245,281	347,778	-	1,240,392	6,004,889	17%
SCHOOL DEPARTMENT TOTAL	48,086,136	2,903,502	-	13,718,624	34,367,512	29%
*Annualized Expenditures	(7,457,959)			(7,457,959)		
Net total	40,628,177	2,903,502	-	6,260,665	34,367,512	15%
NON-OPERATING						
DEBT SERVICE	13,875,712	1,868,777	-	2,499,350	11,376,362	18%
COUNTY TAX	5,741,466	-	-	-	5,741,466	0%
CAPITAL OUTLAY	1,635,000	-	157,199	157,199	1,477,801	10%
OTHER NON-OPERATING	3,769,066	244,907	-	938,819	2,830,247	25%
TOTAL NON-OPERATING	25,021,244	2,113,684	157,199	2,270,883	21,425,876	9%
TOTAL GENERAL FUND	113,009,093	7,371,678	512,367	30,677,321	81,007,287	27%

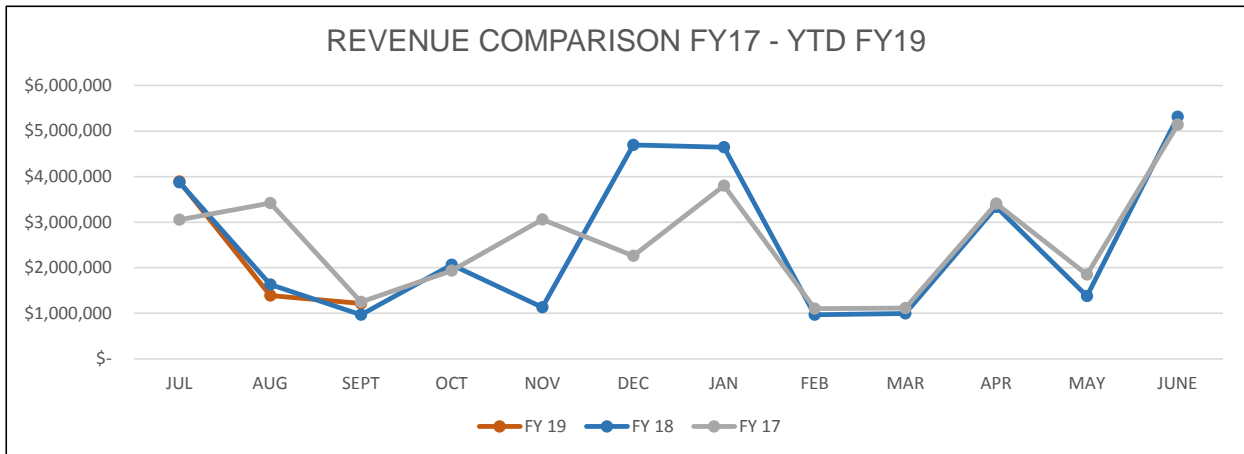
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.
Other Benefits: Dental Ins, social security, medicare, life/disability, and contractual allowances.
Other Operating: Telephone, postage, office supplies, utilities, sand & salt, professional services, 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%	651,874	51%
Other Local Sources	10,050,803	37%	2,119,285	21%
Net Parking Revenue	2,412,305	9%	828,550	34%
Interest & Penalties	900,000	3%	409,629	46%
School Revenues	6,516,250	24%	7,727	0%
State Revenues	3,572,372	13%	205,566	6%
Use of Fund Balance	2,273,000	8%	2,273,000	100%
TOTAL REVENUES	\$ 26,991,730	100%	\$ 6,495,631	24%

Line item detail on the following page



FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY 19	3,891,435	1,392,228	1,216,968	-	-	-
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	-	-	-	-	-	-
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 SEPTEMBER 30, 2018 - 25.0% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	86,017,363	0	5,000	0%
TOTAL PROPERTY TAXES	86,017,363	0	5,000	0%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	11,000	130	4,429	40%
OTHER LICENSES	26,000	815	3,755	14%
PLANNING BOARD	65,000	7,025	22,633	35%
BOARD OF ADJUSTMENTS	42,000	3,483	6,442	15%
SITE REVIEW	40,000	1,389	3,032	8%
BLD PERMITS-PORTS	400,000	27,590	298,289	75%
BLD PERMITS-PEASE	45,000	0	60,488	134%
ELEC PERMITS-PORT	80,000	4,635	19,375	24%
ELEC PERMITS-PEASE	15,000	1,360	9,790	65%
PLUM PERMITS-PORT	110,000	27,130	53,100	48%
PLUM PERMITS-PEASE	20,000	100	21,670	108%
SIGN PERMITS	6,000	360	1,885	31%
POLICE HAND GUN PERMITS	0	20	60	
POLICE ALARMS	25,000	1,925	2,550	10%
BURNING PERMITS	1,000	220	220	22%
FIRE ALARMS	0	100	100	
EXCAVATION PERMITS	35,000	12,550	17,875	51%
FLAGGING PERMIT	11,000	900	850	8%
SOLID WASTE	30,000	5,917	17,810	59%
OUTDOOR POOL	25,000	2,996	23,640	95%
RECREATION RENTALS	200,000	15,239	41,967	21%
BOAT RAMP FEES	10,000	260	4,155	42%
HEALTH FOOD PERMITS	70,000	35,945	37,760	54%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,267,000	150,088	651,874	51%
OTHER LOCAL SOURCES				
TIMBER TAX	500	0	0	0%
PAYMENTS IN LIEU OF TAXES	120,000	0	123,319	103%
MUNICIPAL AGENT FEES	65,000	5,709	19,230	30%
MOTOR VEHICLE FEES	4,350,000	362,208	1,246,547	29%
TITLE APPLICATIONS	9,000	870	2,864	32%
BOAT REGISTRATION	10,000	77	1,891	0%
PDA AIRPORT DISTRICT	2,750,000	0	0	0%
WATER/SEWER OVERHEAD	1,186,312	98,859	296,578	25%
SALE - MUNICIPAL PROP	5,000	0	3,371	67%
MISC REVENUE	70,000	5,673	25,328	36%
DOG LICENSES	15,000	451	4,307	29%
MARRIAGE LICENSES	2,200	217	861	39%
CERTIFICATES-BIRTH	25,000	2,693	8,428	34%
RENTAL OF CITY PROPERTY	56,000	23,254	24,016	43%
RENTAL OF CITY HALL COM	21,791	1,805	5,415	25%
CABLE FRANCHISE FEE	360,000	0	121,347	34%
POLICE OUTSIDE DETAIL	140,000	23,391	69,114	49%
AMBULANCE FEES	850,000	126,107	156,405	18%
WELFARE DEPT REIMBURSEMENT	15,000	575	9,915	66%
TOTAL OTHER LOCAL SOURCES	10,050,803	651,938	2,119,285	21%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	3,200,000	315,449	976,372	31%
METER SPACE RENTAL	90,000	18,750	36,145	0%
PARKING METER -IN DASH	110,000	10,028	32,433	0%
HANOVER TRANSIENT	2,400,000	203,912	716,772	30%
HANOVER PASSES	1,645,500	118,110	412,630	25%
FOUNDRY PL TRANSIENT	337,500	0	0	0%
FOUNDRY PL PASSES	126,700	2,600	7,100	6%
PASS REINSTATEMENT	2,500	570	1,215	49%
PARKING VIOLATIONS	727,742	57,540	203,168	0%
BOOT REMOVAL FEE	15,000	1,500	3,900	26%
SUMMONS ADMINISTRATION FEE	3,000	225	225	8%
TOTAL PARKING REVENUES	8,657,942	728,683	2,389,959	28%
TRANSFER TO PARKING FUND	(6,245,637)	(520,470)	(1,561,409)	25%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	208,213	828,550	34%
INTEREST & PENALTIES				
INTEREST ON TAXES	200,000	27,711	77,563	39%
INTEREST ON INVESTMENT	700,000	99,361	332,066	47%
TOTAL INTEREST & PENALTIES	900,000	127,071	409,629	46%
SCHOOL REVENUES				
TUITION	6,503,250	7,727	7,727	0%
OTHER SOURCES	13,000	0	0	0%
TOTAL SCHOOL REVENUES	6,516,250	7,727	7,727	0%
STATE REVENUES				
ROOMS AND MEALS TAX	1,107,000	0	0	0%
HIGHWAY BLOCK GRANT	427,000	0	133,636	31%
STATE AID-LAND FILL	37,067	37,067	37,067	100%
KINDERGARTEN AID	165,000	34,863	34,863	21%
BONDED DEBT-SCHOOL	1,016,222	0	0	0%
OTHER STATE REVENUE	820,083	0	0	0%
TOTAL STATE REVENUES	3,572,372	71,930	205,566	6%
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	1,216,968	6,500,631	6%

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

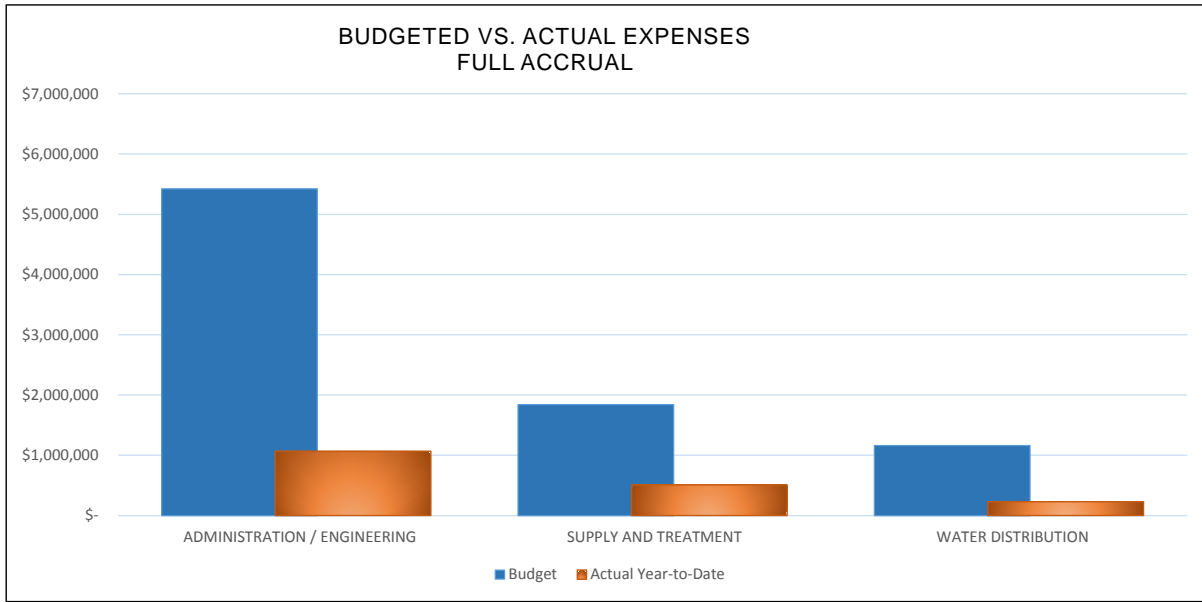
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

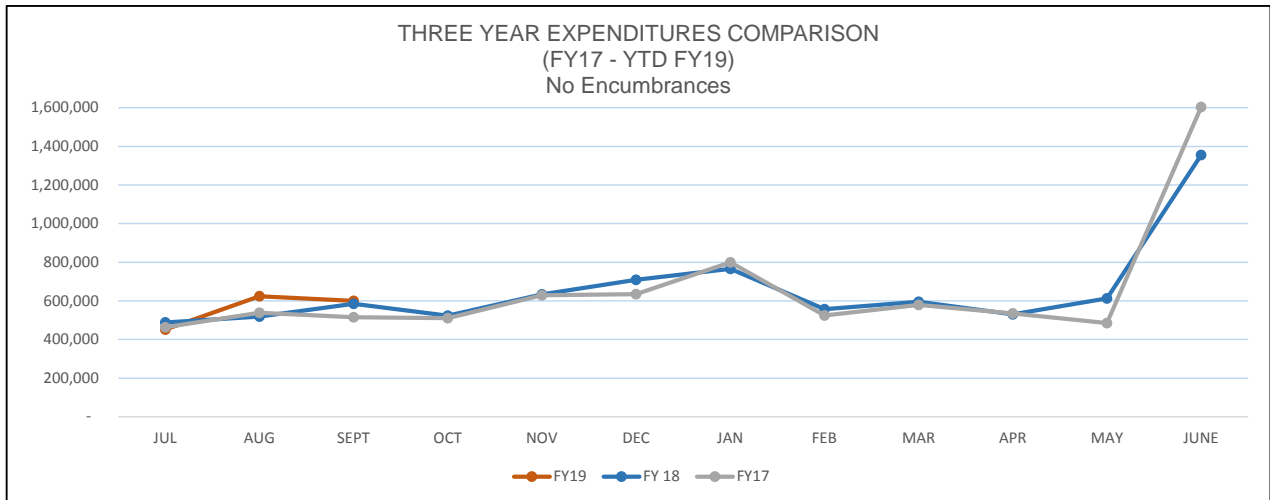
WATER FUND YTD EXPENSES

MONTH ENDING September 31, 2018

25% of FISCAL YEAR



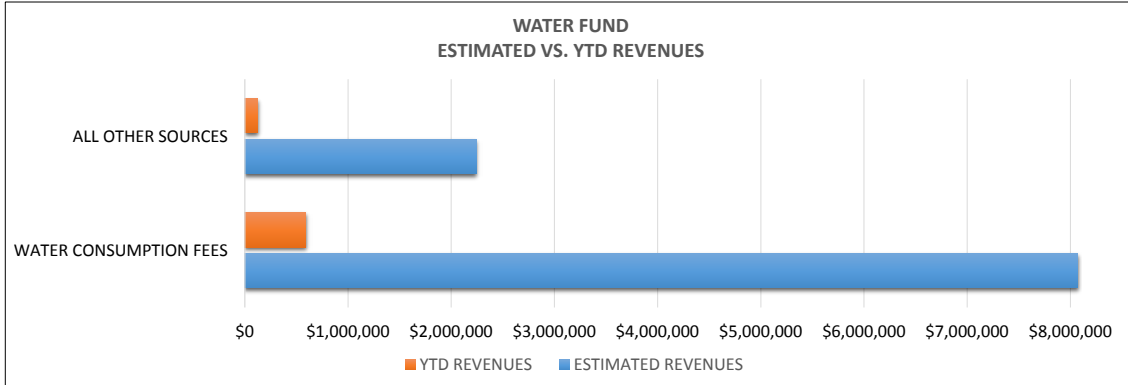
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD	ENCUMBRANCES	ACTUAL + ENC	YEAR-TO-DATE	% EXPENDED
		ENDING		TOTAL	BALANCE	
		<i>September 31, 2018</i>				
ADMINISTRATION / ENGINEERING	5,423,951	369,625.56	9,133.33	1,068,880.54	4,355,070.46	19.7%
SUPPLY AND TREATMENT	1,840,432	119,439.33	122,295.00	509,038.92	1,331,393.08	27.7%
WATER DISTRIBUTION	1,161,341	134,776.55	288.00	229,763.44	931,577.56	19.8%
TOTAL	8,425,724.00	623,841.44	131,716.33	1,807,682.90	6,618,041.10	21.5%



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

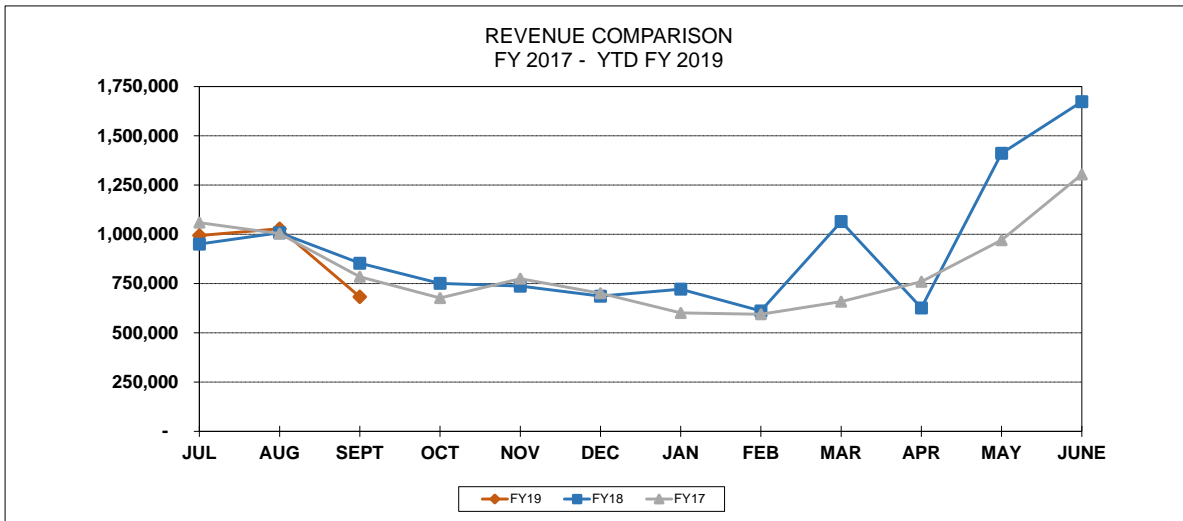
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY19	-	-	-	-	-	-
FY 18	766,312	556,833	595,793	530,773	612,272	1,355,008
FY17	799,657	524,361	578,577	534,373	485,057	1,603,624

WATER FUND REVENUES



Water Fund Estimated and Year-to-Date Revenues				
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	8,069,988	78.3%	589,086	7%
OTHER CHARGES	1,885,854	18.3%	98,166	5%
OTHER FINANCING SOURCES	354,927	3.4%	28,293	8%
TOTAL	\$ 10,310,769	100%	\$ 715,545	7%

- 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



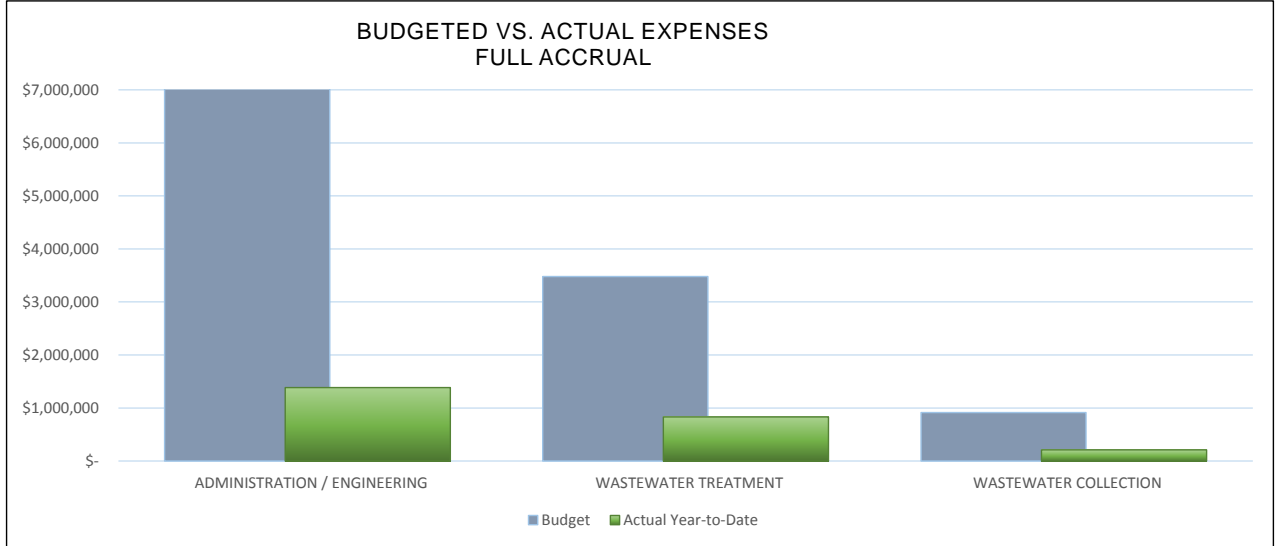
FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	993,800	1,028,451	682,785	-	-	-
FY18	950,669	1,007,896	853,629	751,069	737,062	686,356
FY17	1,059,165	1,003,577	784,669	676,678	775,180	700,838

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

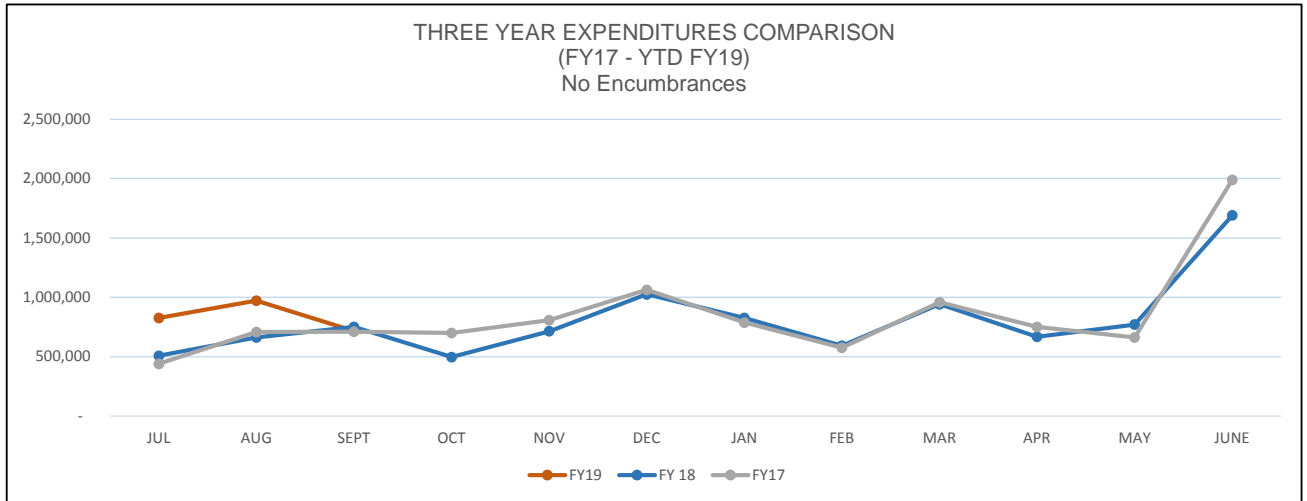
MONTH ENDING September 31, 2018

25% of FISCAL YEAR



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING September 31, 2018	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	7,752,559.00	478,307.96	10,344.95	1,384,765.22	6,367,793.78	17.9%
WASTEWATER TREATMENT	3,480,641.00	376,914.77	162,705.52	831,045.21	2,649,595.79	23.9%
WASTEWATER COLLECTION	913,397.00	116,191.31	288.00	210,009.10	703,387.90	23.0%
*TRANSFER TO STORMWATER	260,067.00	-	-	260,067.00	-	100.0%
TOTAL	12,406,664.00	971,414.04	173,338.47	2,685,886.53	9,720,777.47	21.65%

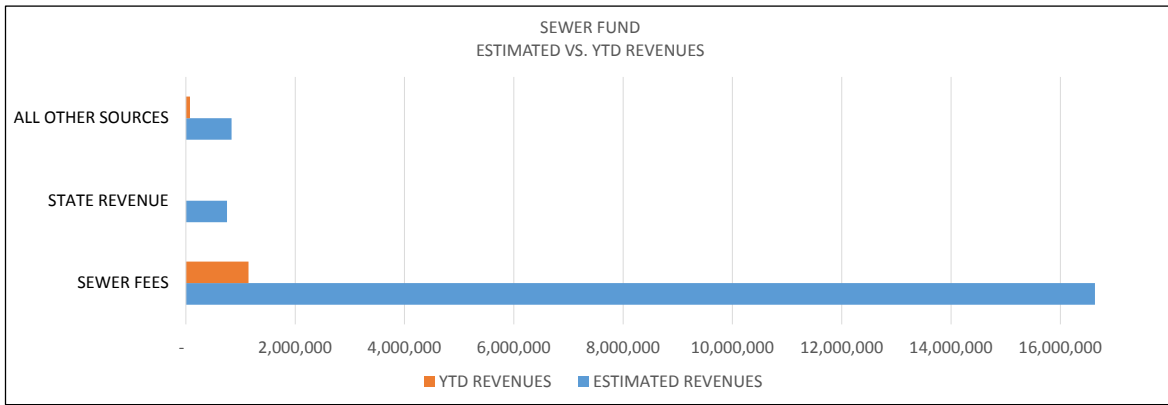
*July: Transfer to the Stormwater Special Revenue Fund



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	826,024	971,414	715,110	-	-	-
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



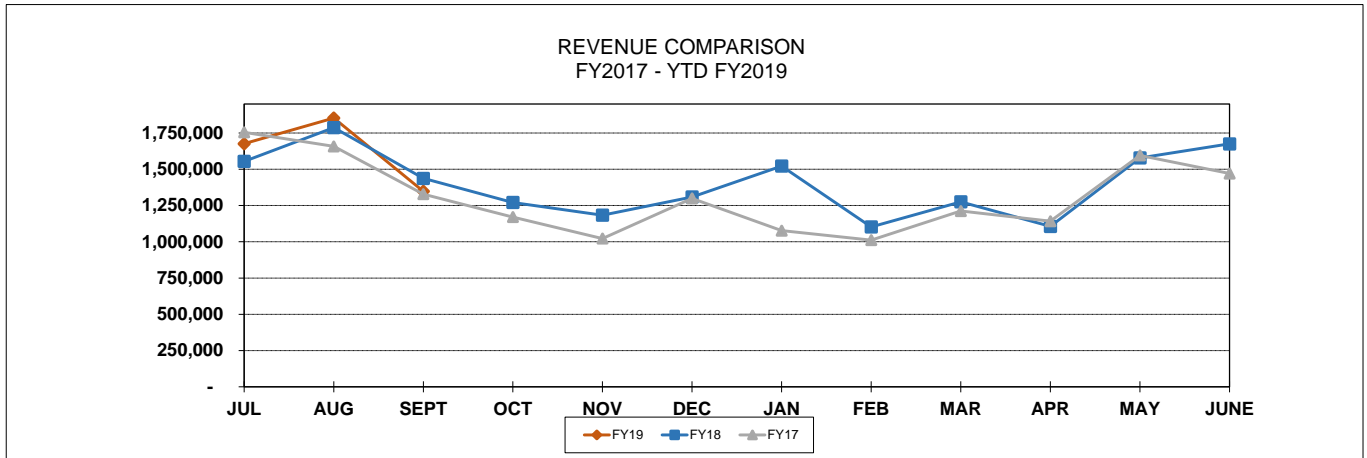
Sewer Fund Estimated and Year-to-Date Revenues				
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	16,633,110	91.3%	1,145,141	7%
OTHER CHARGES	282,500	1.6%	8,400	3%
STATE REVENUE	752,905	4.1%	0	0%
OTHER FINANCING SOURCES	552,108	3.0%	65,798	12%
TOTAL	18,220,623	100%	1,219,339	7%

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	1,347,777	-	-	-
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 September 31, 2018

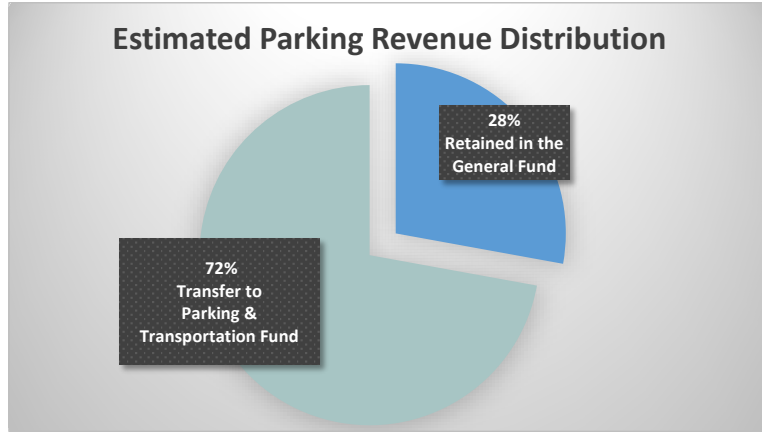
The Parking & Transportation fund is a Special Revenue Fund which accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

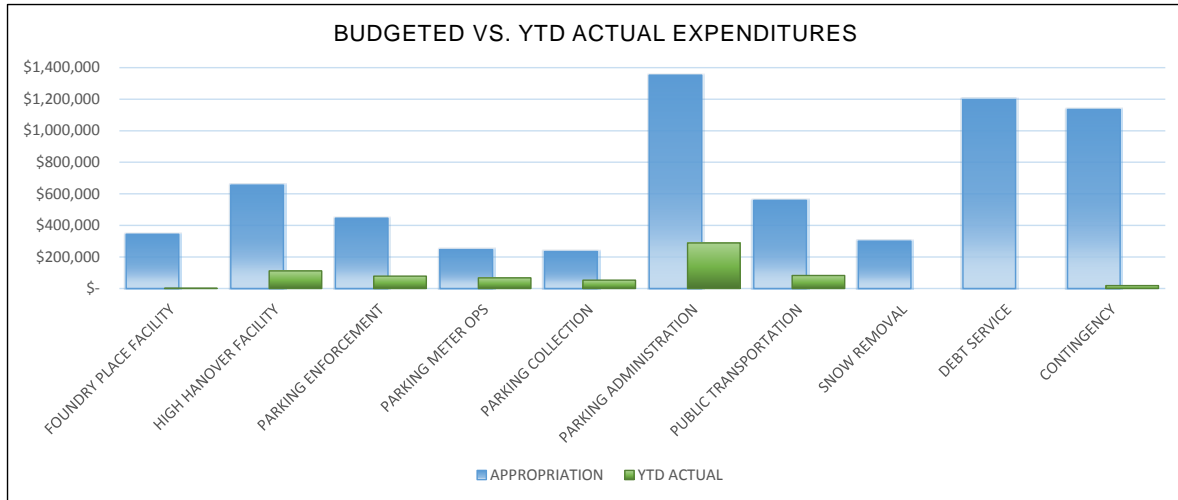
Parking & Transportation expenditures are funded 100% from parking related revenues
 Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.
 The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

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>September 31, 2018</i>				
FOUNDRY PLACE FACILITY	343,835	1,042	-	1,299	342,536	0.4%
HIGH HANOVER FACILITY	655,287	38,436	-	111,485	543,802	17.0%
PARKING ENFORCEMENT	445,618	24,378	-	78,463	367,155	17.6%
PARKING METER OPS	246,445	23,623	-	67,334	179,111	27.3%
PARKING COLLECTION	234,301	15,175	-	52,987	181,314	22.6%
PARKING ADMINISTRATION	1,352,467	80,948	4,697	288,652	1,063,815	21.3%
PUBLIC TRANSPORTATION	558,910	16,005	2,072	82,480	476,430	14.8%
SNOW REMOVAL	300,000	-	-	-	300,000	0.0%
DEBT SERVICE	1,196,875	-	-	-	1,196,875	0.0%
CAPITAL PROJECTS	1,135,000	7,692	-	18,442	1,116,558	1.6%
CONTINGENCY	225,000	-	-	-	225,000	0.0%
TOTAL *	6,693,738	207,300	6,769	701,142	5,992,596	10.5%