

The City of

Portsmouth

New
Hampshire



Monthly Financial Summary Report
Month Ending September 30, 2019

25% Fiscal Year

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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, Economic Development, 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 2020 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 109-110 of the FY2020 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 2020

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, 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 FY2020 annual budget is a balanced budget in which total anticipated revenues equal budgeted appropriations.

FY 2020 GENERAL FUND BUDGET

ESTIMATED REVENUES -detail pg 5-7

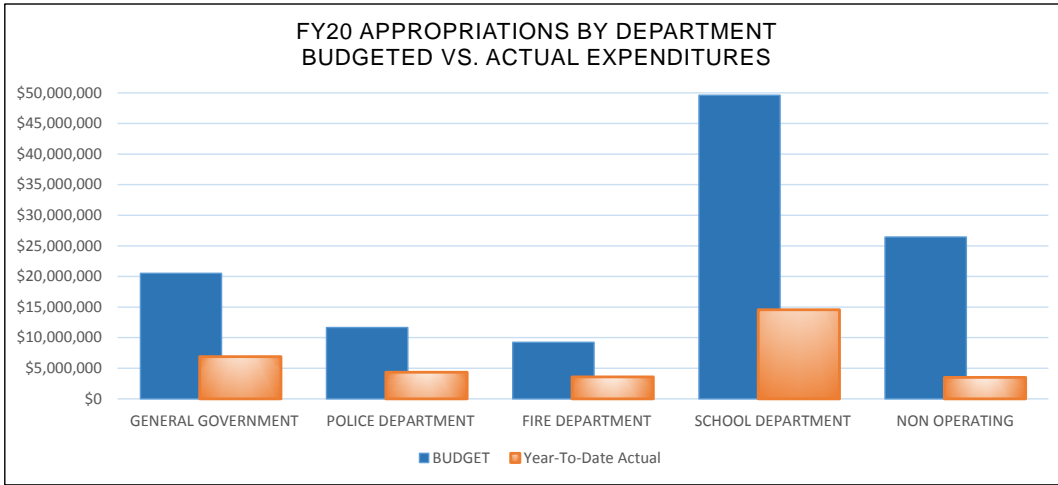
		% of Total
Local Fees, Licenses, Permits	1,539,700	1.3%
Other Local Sources	10,564,901	8.9%
Net Parking Revenues	2,412,305	2.0%
Interest/Penalties	1,300,000	1.1%
School Tuition	6,569,500	5.5%
State Revenues	3,607,246	3.0%
Use of Bond Premium	-	0.0%
Use of Fund Balance	2,500,000	2.1%
Estimated Property Tax	90,144,978	76.0%
	\$ 118,638,630	100%

EXPENDITURES - detail pg 3 & 4

	Approved	% of Total
Municipal	\$20,515,356	17.3%
Police	\$11,647,381	9.8%
Fire	\$9,232,857	7.8%
School	\$49,612,427	41.8%
Collective Bargaining	\$948,358	0.8%
Transfer to Indoor Pool	\$150,000	0.1%
Transfer to Prescott Park	\$89,000	0.1%
Non-Operating	\$26,443,251	22.3%
	\$118,638,630	100%

GENERAL FUND EXPENDITURES - Budget vs. YTD Actual

MONTH ENDING September 30, 2019
25% OF FISCAL YEAR



APPROPRIATION	PERIOD		Actual + Enc Total	Year-To-Date Balance	%tage Expended
	ENDING	ENCUMBRANCES			
<i>September 30, 2019</i>					
OPERATING					
GENERAL GOVERNMENT	20,515,356	1,236,320	356,466	6,900,618	34%
POLICE DEPARTMENT	11,647,381	771,749	1,848	4,351,479	37%
FIRE DEPARTMENT	9,232,857	563,689	45,977	3,590,151	39%
SCHOOL DEPARTMENT	49,612,427	3,007,122	-	14,565,135	29%
COLLECTIVE BARGAINING	948,358				
INDOOR POOL/PRESCOTT PARK	239,000				
TOTAL OPERATING	92,195,379	5,578,880	404,291	29,407,383	32%
NON OPERATING					
DEBT SERVICE	14,471,496	1,825,998	-	2,251,809	16%
COUNTY TAX	5,741,466	-	-	-	0%
CAPITAL OUTLAY	1,810,000	14,487	132,483	227,563	13%
OTHER NON-OPERATING	4,420,289	222,633	-	1,031,936	23%
TOTAL NON OPERATING	26,443,251	2,063,117	132,483	3,511,308	13%
TOTAL	118,638,630	7,641,998	536,774	32,918,691	28%

EXPENDITURE TRENDS

JULY:

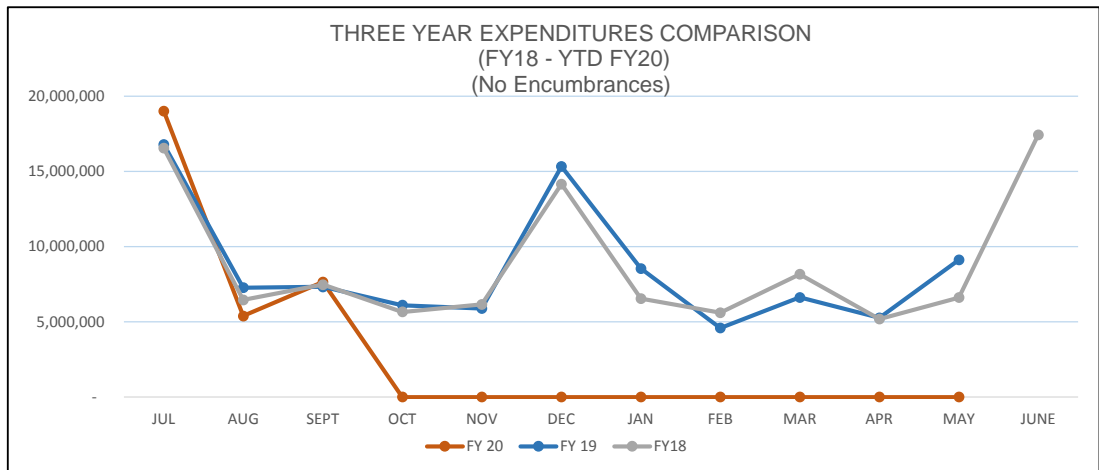
Annualized Expenditures Transfer out from Departments to the *Leave at Termination and Health Insurance Stabilization Funds*.

December:

County Tax Bill is Due.

December & June:

Majority of Bond Payments are due.



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 20	19,012,706	5,386,870	7,641,998	-	-	-
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

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	June Estimated
FY 20	-	-	-	-	-	-
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

GENERAL FUND DETAIL DEPARTMENT EXPENDITURES

MONTH ENDING September 30, 2019

25% OF FISCAL YEAR

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	% EXPENDED
GENERAL GOVERNMENT						
SALARIES	8,345,788	615,000	-	1,897,430	6,448,358	23%
PART TIME SALARIES	965,231	61,521	-	280,989	684,242	29%
OVERTIME	367,711	14,145	-	50,287	317,424	14%
LONGEVITY	64,082	86	-	282	63,800	0%
* LEAVE AT TERMINATION	250,000	-	-	250,000	-	100%
* HEALTH STABILIZATION FUND	2,105,396	-	-	2,105,396	-	100%
HEALTH PREMIUM STIPEND	55,000	3,587	-	3,587	51,413	7%
RETIREMENT	1,348,083	98,241	-	333,476	1,014,607	25%
OTHER BENEFITS	1,210,161	73,156	-	409,703	800,458	34%
OTHER OPERATING	5,803,904	370,583	356,466	1,569,468	4,234,436	27%
TOTAL GENERAL GOVERNMENT	20,515,356	1,236,320	356,466	6,900,618	13,614,738	34%
*Annualized Expenditures	(2,355,396)			(2,355,396)		
Net total	18,159,960	1,236,320	356,466	4,545,222	13,614,738	25%
POLICE DEPARTMENT						
SALARIES	5,772,544	460,999	-	1,436,138	4,336,406	25%
PART TIME SALARIES	141,871	9,013	-	26,502	115,369	19%
OVERTIME	572,870	75,079	-	189,464	383,406	33%
HOLIDAY	191,532	16,670	-	32,776	158,756	17%
LONGEVITY	42,019	-	-	-	42,019	0%
STIPENDS	66,702	857	-	2,161	64,541	3%
SPECIAL DETAIL	59,341	1,754	-	4,070	55,271	7%
* LEAVE AT TERMINATION	130,203	174	-	130,377	(174)	100%
* HEALTH INSURANCE	1,735,715	-	-	1,735,715	-	100%
HEALTH PREMIUM STIPEND	14,000	5,001	-	5,001	8,999	36%
RETIREMENT	1,677,593	137,211	-	406,019	1,271,574	24%
OTHER BENEFITS	478,227	24,025	-	243,525	234,702	51%
OTHER OPERATING	764,764	40,966	1,848	139,730	625,034	18%
POLICE DEPARTMENT TOTAL	11,647,381	771,749	1,848	4,351,479	7,295,902	37%
*Annualized Expenditures	(1,865,918)			(1,865,918)		
Net total	9,781,463	771,749	1,848	2,485,561	7,295,902	25%
FIRE DEPARTMENT						
SALARIES	3,830,453	294,799	-	908,993	2,921,460	24%
PART TIME SALARIES	53,829	4,189	-	11,610	42,219	22%
OVERTIME	687,000	44,315	-	177,760	509,240	26%
HOLIDAY	157,416	12,481	-	24,234	133,182	15%
LONGEVITY	30,808	-	-	-	30,808	0%
CERTIFICATION STIPENDS	299,457	23,143	-	67,511	231,946	23%
* LEAVE AT TERMINATION	70,084	-	-	70,084	-	100%
* HEALTH INSURANCE	1,408,377	-	-	1,408,377	-	100%
HEALTH PREMIUM STIPEND	101,599	20,021	-	20,021	81,578	20%
RETIREMENT	1,519,057	111,190	-	349,924	1,169,133	23%
OTHER BENEFITS	485,114	13,060	-	343,512	141,602	71%
OTHER OPERATING	589,663	40,492	45,977	208,124	381,539	35%
FIRE DEPARTMENT TOTAL	9,232,857	563,689	45,977	3,590,151	5,642,706	39%
*Annualized Expenditures	(1,478,461)			(1,478,461)		
Net total	7,754,396	563,689	45,977	2,111,690	5,642,706	27%
SCHOOL						
SALARIES	26,844,863	2,055,427	-	3,778,794	23,066,069	14%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	7,489,373	-	-	7,489,373	-	100%
RETIREMENT	4,349,453	325,799	-	584,501	3,764,952	13%
WORKERS COMPENSATION	110,189	-	-	109,638	551	99%
OTHER BENEFITS	3,069,169	254,741	-	547,728	2,521,441	18%
OTHER OPERATING	7,449,380	371,155	-	1,755,101	5,694,279	24%
SCHOOL DEPARTMENT TOTAL	49,612,427	3,007,122	-	14,565,135	35,047,292	29%
*Annualized Expenditures	(7,789,373)			(7,789,373)		
Net total	41,823,054	3,007,122	-	6,775,762	35,047,292	16%
NON-OPERATING						
DEBT SERVICE	14,471,496	1,825,998	-	2,251,809	12,219,687	16%
COUNTY TAX	5,741,466	-	-	-	5,741,466	0%
CAPITAL OUTLAY	1,810,000	14,487	132,483	227,563	1,582,437	13%
OTHER NON-OPERATING	4,420,289	222,633	-	1,031,936	3,388,353	23%
TOTAL NON-OPERATING	26,443,251	2,063,117	132,483	3,511,308	22,931,943	13%
COLLECTIVE BARGAINING CONTINGENCY	948,358				948,358	
TRANSFER TO INDOOR POOL	150,000			150,000	-	
TRANSFER TO PRESCOTT PARK	89,000				89,000	
TOTAL GENERAL FUND	118,638,630	7,641,998	536,774	33,068,691	85,569,939	28%

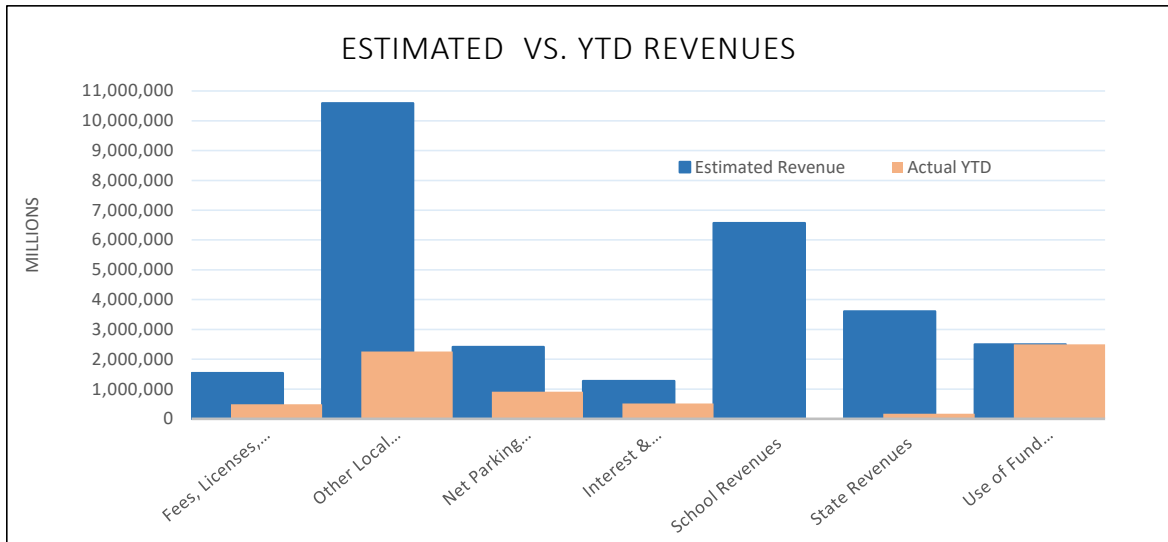
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.

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.

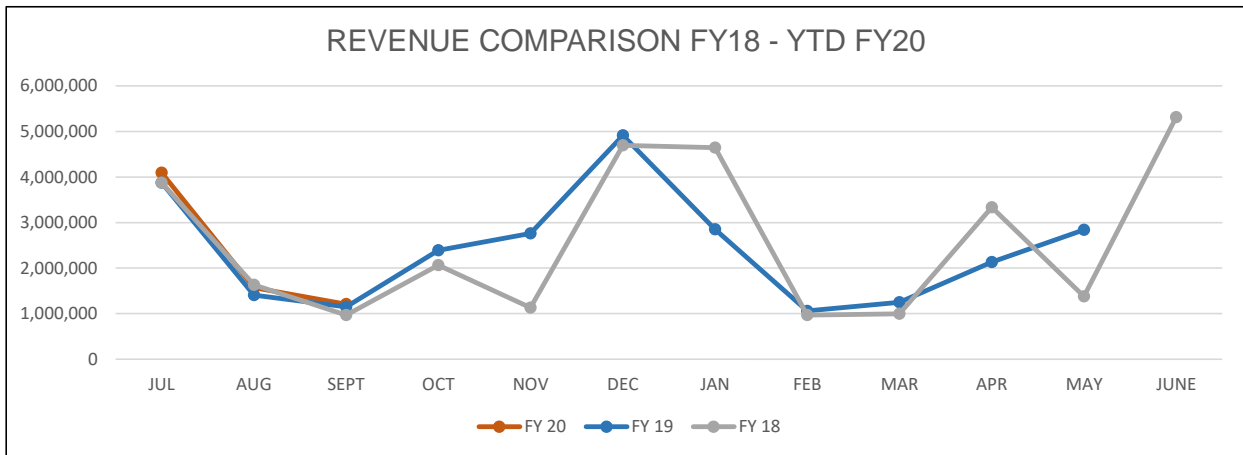
Other Non-Operating: Rolling Stock, IT upgrade and equipment replacement, contingency, overlay, etc.

GENERAL FUND REVENUES



REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD Received	%
Fees, Licenses, Permits	1,539,800	5%	489,668	32%
Other Local Sources	10,594,252	37%	2,257,076	21%
Net Parking Revenue	2,412,305	8%	911,192	38%
Interest & Penalties	1,270,549	4%	517,100	41%
School Revenues	6,569,500	23%	18,712	0%
State Revenues	3,607,246	13%	174,041	5%
Use of Fund Balance	2,500,000	9%	2,500,000	100%
TOTAL REVENUES	\$ 28,493,652	100%	\$ 6,867,789	24%

Line item detail on the following page



FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY 20	4,091,339	1,568,747	1,207,703	-	-	-
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	JAN	FEB	MAR	APR	MAY	JUNE
FY 20	-	-	-	-	-	-
FY 19	2,853,543	1,061,171	1,251,069	2,131,896	2,842,783	-
FY 18	4,641,971	969,532	995,573	3,335,611	1,378,818	5,310,930

GENERAL FUND

DETAILED REVENUE REPORT

MONTH ENDING SEPTEMBER 30, 2019 - 25.0% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	90,144,978	0	0	0%
TOTAL PROPERTY TAXES	90,144,978	0	0	0%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	12,000	1,206	4,527	38%
OTHER LICENSES	26,000	190	2,820	11%
PLANNING BOARD	65,000	5,161	25,902	40%
BOARD OF ADJUSTMENTS	42,000	6,187	21,497	51%
SITE REVIEW	40,000	3,645	4,206	11%
BLD PERMITS-PORTS	500,000	28,545	149,295	30%
BLD PERMITS-PEASE	55,000	12,070	12,200	22%
BLD PERMITS-FIRE	90,000	15,017	29,572	33%
ELEC PERMITS-PORT	85,000	6,309	25,551	30%
ELEC PERMITS-PEASE	15,000	2,940	5,140	34%
PLUM PERMITS-PORT	140,000	17,050	47,420	34%
PLUM PERMITS-PEASE	20,000	20	3,305	17%
SIGN PERMITS	6,000	550	1,645	27%
POLICE HAND GUN PERMITS	300	50	110	37%
POLICE ALARMS	26,000	700	3,025	12%
BURNING PERMITS	1,500	0	265	18%
FIRE ALARMS	0	0	0	0%
EXCAVATION PERMITS	40,000	10,175	17,925	45%
FLAGGING PERMIT	11,000	500	1,450	13%
SOLID WASTE	40,000	5,180	16,870	42%
OUTDOOR POOL	25,000	0	22,419	90%
RECREATION RENTALS	220,000	14,744	44,475	20%
BOAT RAMP FEES	10,000	115	4,130	41%
HEALTH FOOD PERMITS	70,000	42,495	45,920	66%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,539,800	172,849	489,668	32%
OTHER LOCAL SOURCES				
TIMBER TAX	500	0	0	0%
PAYMENTS IN LIEU OF TAXES	130,000	0	127,815	98%
MUNICIPAL AGENT FEES	70,000	5,703	19,635	28%
MOTOR VEHICLE FEES	4,730,000	367,434	1,274,723	27%
TITLE APPLICATIONS	9,000	858	2,910	32%
BOAT REGISTRATION	10,000	72	1,752	18%
PDA AIRPORT DISTRICT	2,750,000	0	0	0%
WATER/SEWER OVERHEAD	1,301,352	108,446	325,338	25%
SALE - MUNICIPAL PROP	5,000	0	0	0%
MISC REVENUE	70,000	10,581	108,587	155%
DOG LICENSES	17,000	2,453	5,359	32%
MARRIAGE LICENSES	2,200	273	847	39%
CERTIFICATES-BIRTH	26,000	2,280	7,943	31%
RENTAL OF CITY PROPERTY	56,000	100	26,312	47%
RENTAL OF CITY HALL COM	22,000	0	3,641	17%
CABLE FRANCHISE FEE	360,000	0	124,692	35%
POLICE OUTSIDE DETAIL	150,000	18,687	57,905	39%
AMBULANCE FEES	870,000	95,902	168,765	19%
BLASTING PERMIT	100	0	0	0%
NEW DRIVEWAY PERMIT	100	100	150	150%
WELFARE DEPT REIMBURSEMENT	15,000	448	702	5%
TOTAL OTHER LOCAL SOURCES	10,594,252	613,337	2,257,076	21%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	3,306,000	317,905	1,016,326	31%
METER SPACE RENTAL	90,000	2,980	26,965	30%
PARKING METER -IN DASH	110,000	8,615	23,595	21%
HANOVER TRANSIENT	2,561,875	231,266	782,658	31%
HANOVER PASSES	1,852,500	116,225	419,275	23%
FOUNDRY PL TRANSIENT	214,000	17,839	60,816	28%
FOUNDRY PL PASSES	340,500	22,895	76,040	22%
PASS REINSTATEMENT	2,500	345	1,170	47%
FOUNDRY PL PASS REINSTATEMENT	1,000	105	450	45%
PARKING VIOLATIONS	715,000	86,650	203,615	28%
BOOT REMOVAL FEE	15,000	0	0	0%
SUMMONS ADMINISTRATION FEE	3,000	50	50	2%
TOTAL PARKING REVENUES	9,211,375	804,876	2,610,960	28%
TRANSFER TO PARKING FUND	(6,799,070)	(566,589)	(1,699,767)	25%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	238,286	911,192	38%
INTEREST & PENALTIES				
INTEREST ON TAXES	170,549	24,415	94,910	56%
INTEREST ON INVESTMENT	1,100,000	120,593	422,190	38%
TOTAL INTEREST & PENALTIES	1,270,549	145,008	517,100	41%
SCHOOL REVENUES				
TUITION	6,556,500	0	17,887	0%
OTHER SOURCES	13,000	0	825	6%
TOTAL SCHOOL REVENUES	6,569,500	0	18,712	0%
STATE REVENUES				
ROOMS AND MEALS TAX	1,122,000	0	0	0%
HIGHWAY BLOCK GRANT	435,000	0	135,818	31%
STATE AID-LAND FILL	0	0	0	0%
KINDERGARTEN AID	187,000	38,223	38,223	20%
BONDED DEBT-SCHOOL	1,016,222	0	0	0%
OTHER STATE REVENUE	847,024	0	0	0%
TOTAL STATE REVENUES	3,607,246	38,223	174,041	5%
USE OF FUND BALANCE				
TR FR FUND 33	0	0	0	0%
RESERVE FOR DEBT	1,950,000	0	1,950,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	150,000	0	150,000	100%
USE OF RESERVE-BOND PAYMENT	0	0	0	0%
TOTAL USE OF FUND BALANCE	2,500,000	0	2,500,000	100%
TOTAL GENERAL FUND REVENUE	118,638,630	1,207,703	6,867,789	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 2020 Annual Budget

Water Fund

Full Accrual Budget	\$ 9,080,801
Cash Requirements	\$ 10,110,594

Sewer Fund

Full Accrual Budget	\$ 14,202,023
Cash Requirements	\$ 18,869,274

User Rate Structure - Fiscal Year 2020

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	\$4.32
Greater than 10 units	\$5.20

Sewer Fund	
<i>Sewer charges are based on water consumption</i>	
	cost per unit of water
First 10 units	\$13.77
Greater than 10 units	\$15.14

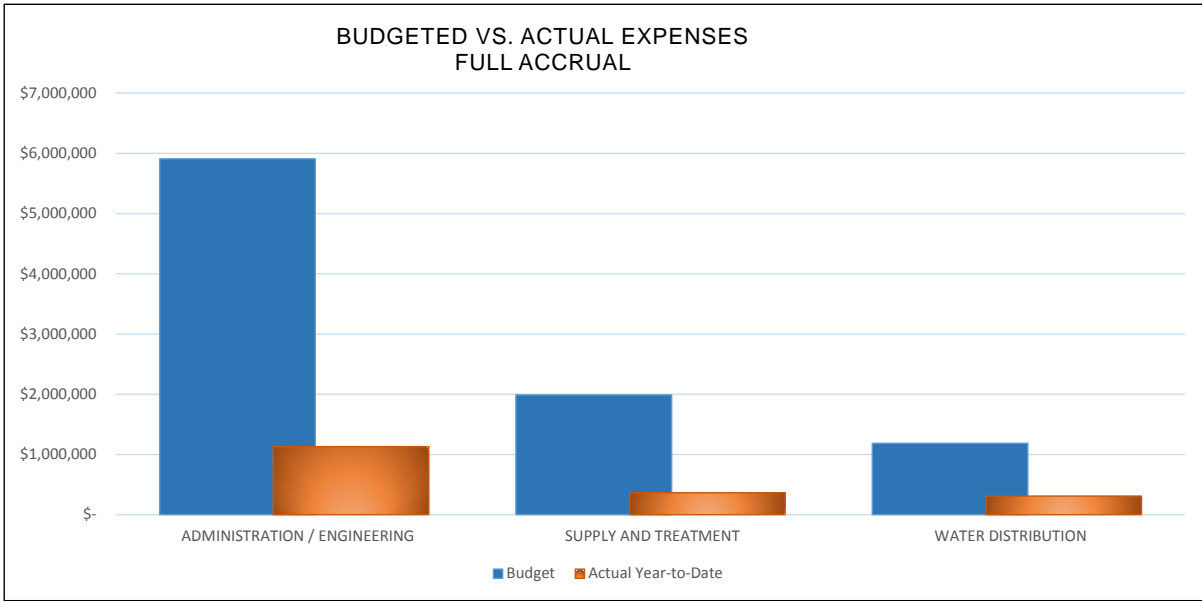
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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	\$5.20
Over 10 and up to 20 units	\$9.81
Over 20 units	\$12.11

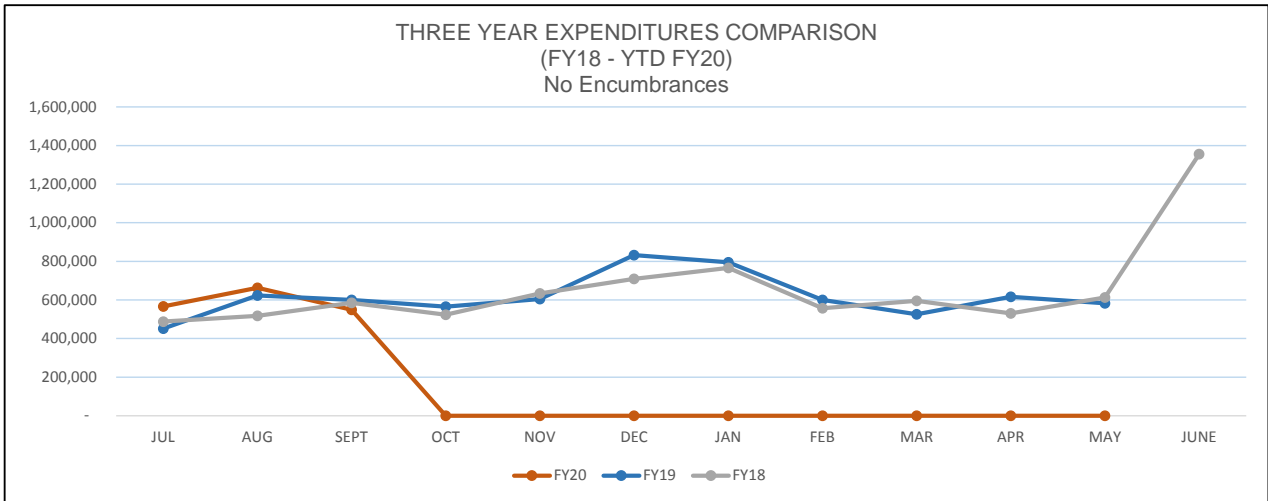
WATER FUND YTD EXPENSES

MONTH ENDING September 30, 2019

25% OF FISCAL YEAR



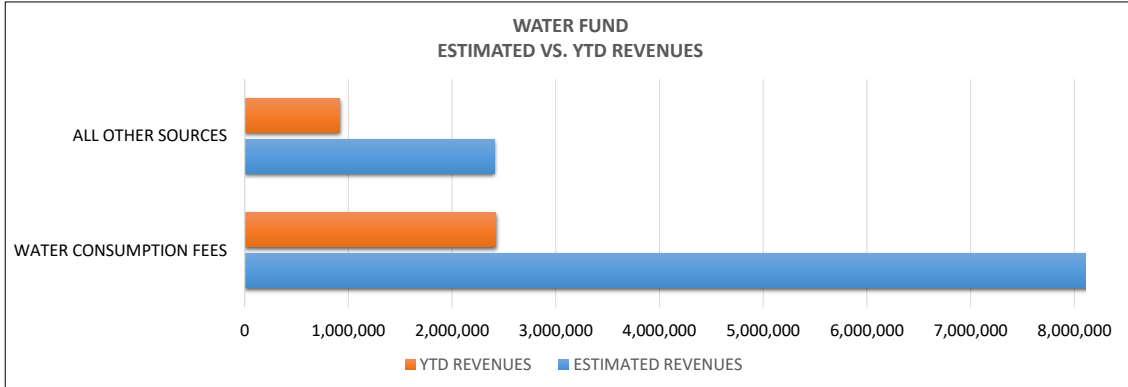
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
		ENDING <i>September 30, 2019</i>				
ADMINISTRATION / ENGINEERING	5,909,409	427,401.91	6,499.17	1,130,046.51	4,779,362.49	19.1%
SUPPLY AND TREATMENT	1,987,254	67,810.27	1,107.36	363,018.24	1,624,235.76	18.3%
WATER DISTRIBUTION	1,184,138	71,585.37	15,000.00	308,920.38	875,217.62	26.1%
TOTAL	9,080,801.00	566,797.55	22,606.53	1,801,985.13	7,278,815.87	19.8%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY20	566,798	663,011	549,566	-	-	-
FY 19	451,629	623,841	600,496	565,828	604,271	832,357
FY18	488,099	518,219	585,122	522,965	633,742	708,600

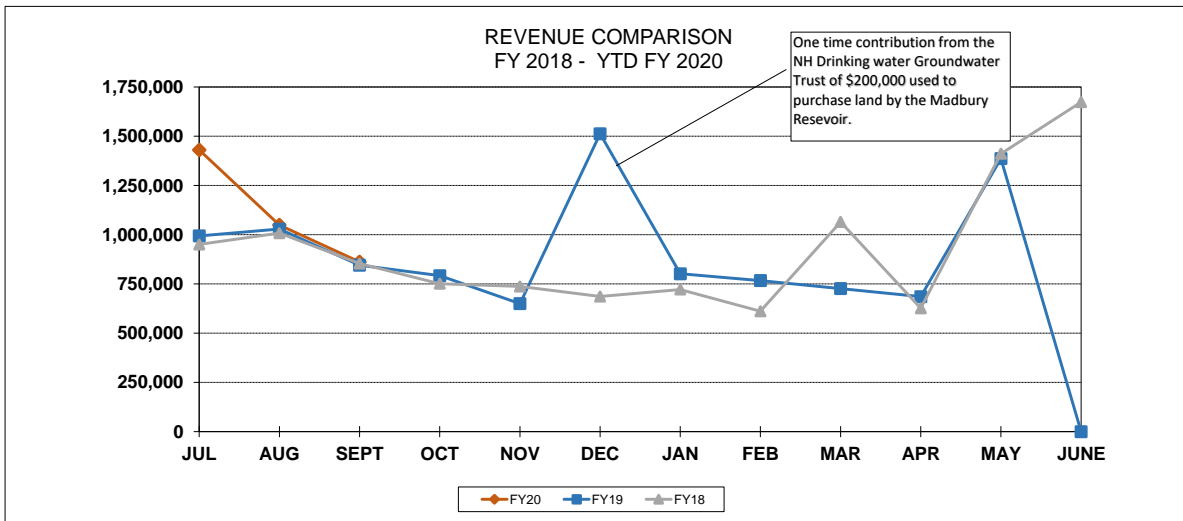
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY20	-	-	-	-	-	-
FY 19	794,488	599,554	525,873	616,382	582,484	-
FY18	766,312	556,833	595,793	530,773	612,272	1,355,008

WATER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	8,222,671	77.3%	2,422,674	29%
OTHER CHARGES	1,917,339	18.0%	446,219	23%
OTHER FINANCING SOURCES	493,204	4.7%	472,480	96%
TOTAL	\$ 10,633,214	100%	\$ 3,341,373	31%

- 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



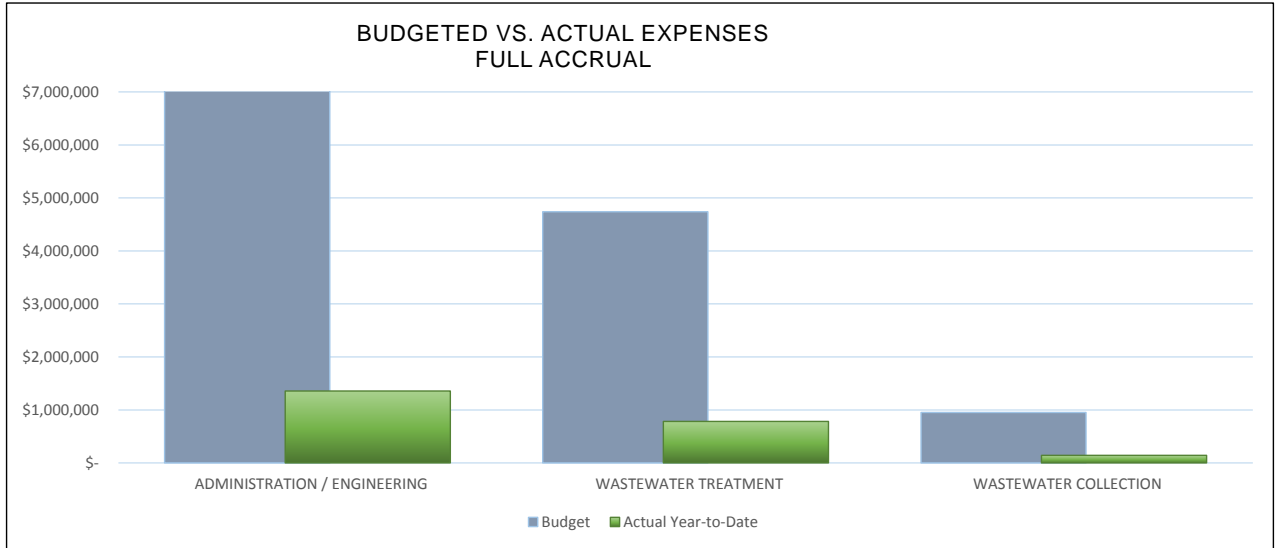
FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY20	1,430,428	1,049,020	861,925	-	-	-
FY19	993,800	1,028,451	845,025	792,182	649,884	1,512,752
FY18	950,669	1,007,896	853,629	751,069	737,062	686,356

FY	JAN	FEB	MAR	APR	MAY	JUNE
FY20	-	-	-	-	-	-
FY19	801,873	767,259	726,549	685,553	1,386,682	-
FY18	721,789	611,340	1,064,845	626,619	1,411,296	1,673,435

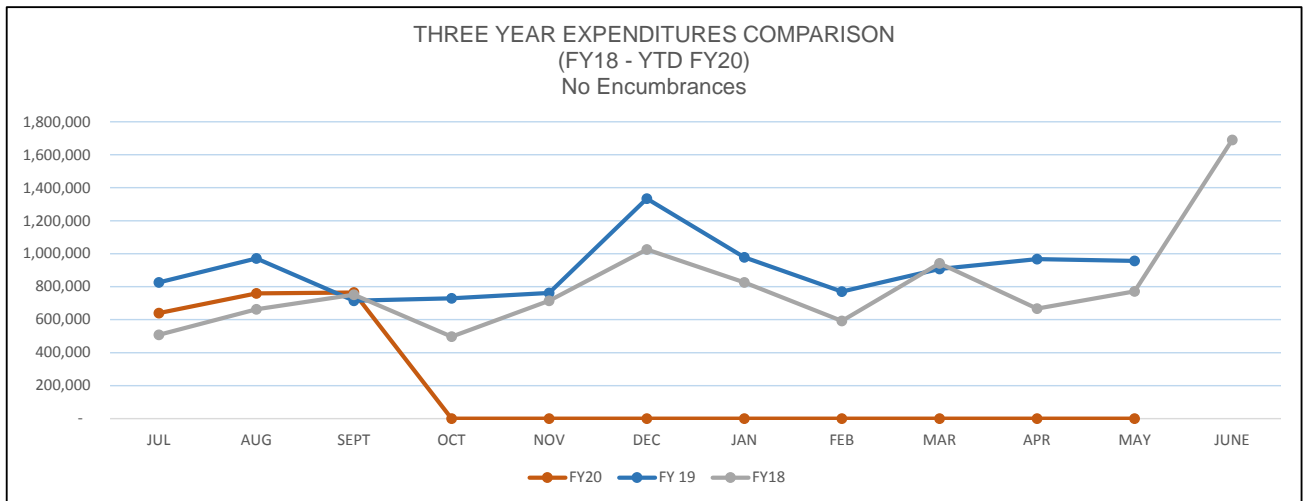
SEWER FUND EXPENSES

MONTH ENDING September 30, 2019

25% OF FISCAL YEAR



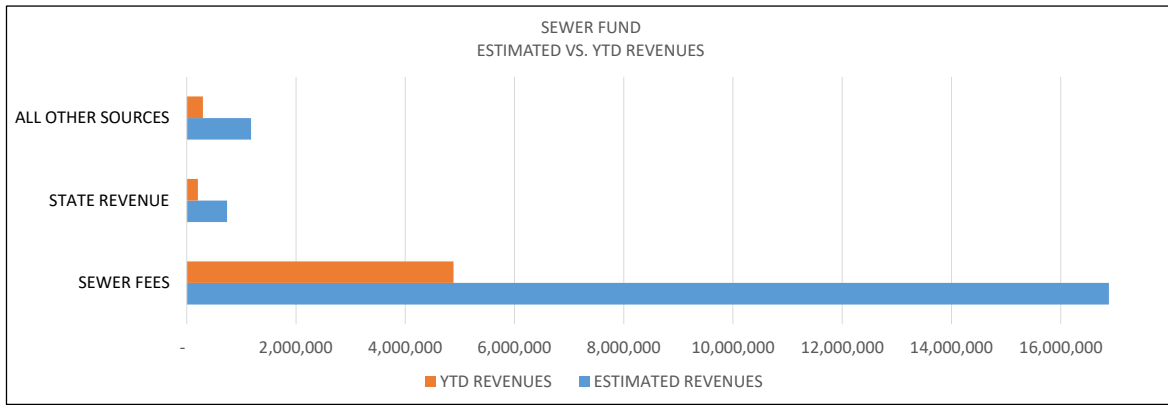
SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
		September 30, 2019				
ADMINISTRATION / ENGINEERING	8,116,835.00	392,292.18	46,960.69	1,356,596.64	6,760,238.36	16.7%
WASTEWATER TREATMENT	4,736,791.00	318,556.04	55,977.06	782,753.04	3,954,037.96	16.5%
WASTEWATER COLLECTION	950,591.00	48,127.31	15,000.00	142,729.84	807,861.16	15.0%
TRANSFER TO STORMWATER	397,806.00	-	-	-	397,806.00	0.0%
TOTAL	14,202,023.00	758,975.53	117,937.75	2,282,079.52	11,522,137.48	16.07%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY20	640,427	758,976	764,739	-	-	-
FY 19	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

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY20	-	-	-	-	-	-
FY 19	977,718	770,846	907,578	966,993	956,089	-
FY18	826,304	593,065	942,121	667,514	771,142	1,690,278

SEWER FUND REVENUES



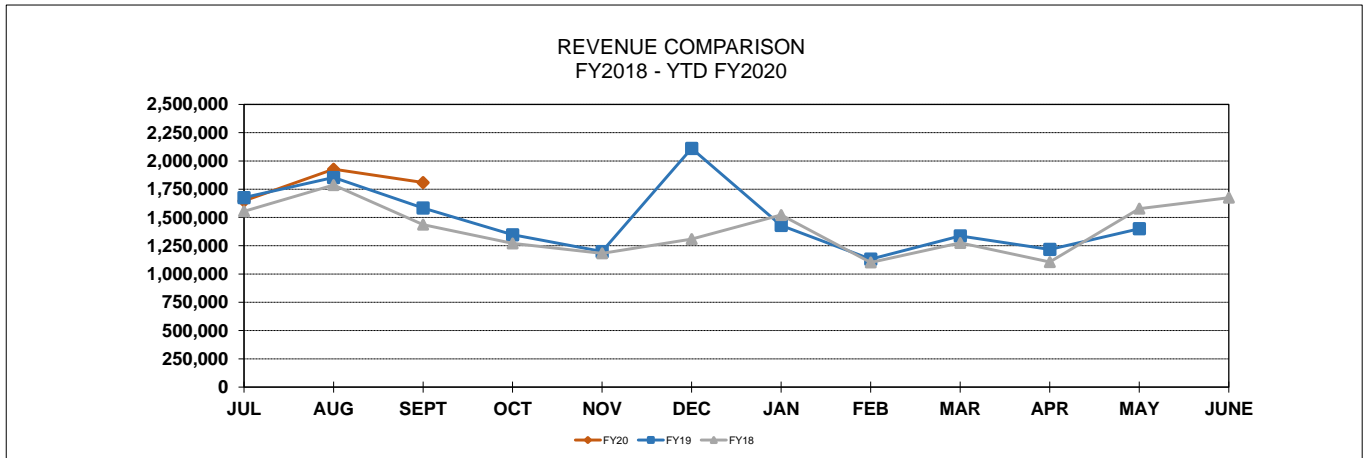
Sewer Fund Estimated and Year-to-Date Revenues				
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	16,880,687	89.8%	4,883,009	29%
OTHER CHARGES	317,500	1.7%	66,623	21%
STATE REVENUE	738,214	3.9%	205,034	28%
OTHER FINANCING SOURCES	861,137	4.6%	229,006	27%
TOTAL	18,797,538	100%	5,383,672	29%

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
FY20	1,647,158	1,927,408	1,809,106	-	-	-
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

FY	JAN	FEB	MAR	APR	MAY	JUNE
FY20	-	-	-	-	-	-
FY19	1,429,664	1,131,558	1,336,916	1,218,039	1,401,056	-
FY18	1,522,260	1,102,333	1,275,349	1,105,892	1,578,530	1,675,136

PARKING AND TRANSPORTATION FUND

MONTH ENDING September 30, 2019

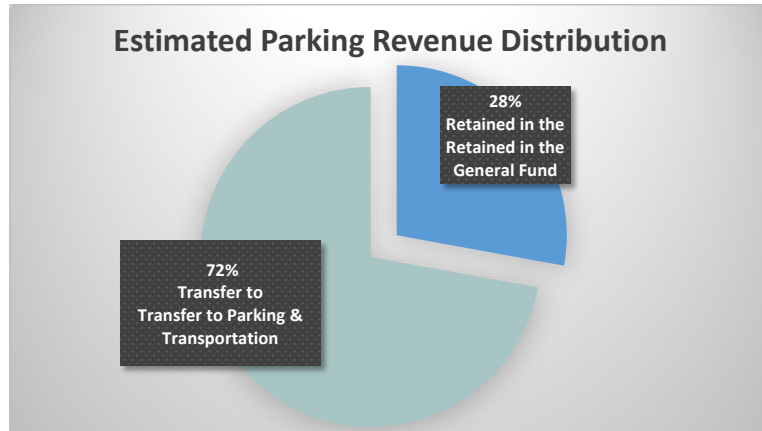
The Parking & Transportation fund is a Special Revenue Fund which accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

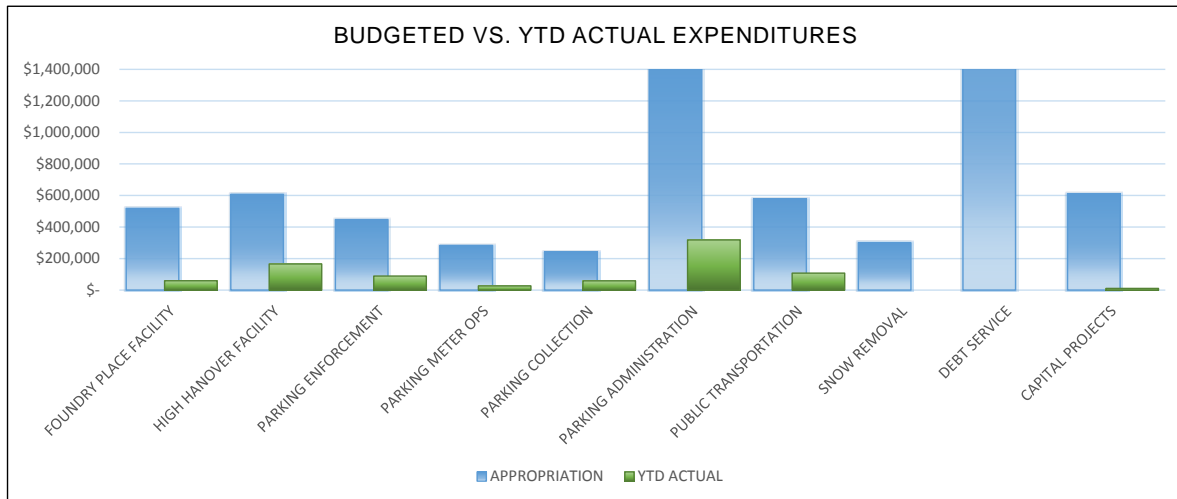
Parking & Transportation expenditures are funded 100% from parking related revenues
 Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.
 The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

Estimated Revenues from Parking related fees are estimated for FY20 to be \$ 8.6 million.
 26% 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 30, 2019</i>				
FOUNDRY PLACE FACILITY	517,776	20,667	-	59,271	458,505	11.4%
HIGH HANOVER FACILITY	607,113	58,935	6,495	172,301	434,812	28.4%
PARKING ENFORCEMENT	447,054	29,538	-	89,220	357,834	20.0%
PARKING METER OPS	283,392	16,282	12,479	39,109	244,283	13.8%
PARKING COLLECTION	241,826	18,259	-	58,726	183,100	24.3%
PARKING ADMINISTRATION	1,483,654	94,275	20,311	338,456	1,145,198	22.8%
PUBLIC TRANSPORTATION	578,595	29,490	87,333	195,087	383,508	33.7%
SNOW REMOVAL	300,000	-	-	-	300,000	0.0%
DEBT SERVICE	2,292,500	-	-	-	2,292,500	0.0%
CAPITAL PROJECTS	610,000	-	-	10,750	599,250	1.8%
CONTINGENCY	175,000	-	-	-	175,000	0.0%
TOTAL	7,536,910	267,445	126,619	962,919	6,573,991	12.8%