

City of
Portsmouth

New Hampshire



Monthly Financial Summary Report

Month Ending July 31, 2020

8.33% 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 2021 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 101-102 of the FY2021 Proposed Annual Budget on the City's website.

Encumbrance Used to record the estimated amount of purchase orders, contracts, or salary commitments chargeable to an appropriation.

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 2021

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 FY2021 annual budget is a balanced budget in which total anticipated revenues equal budgeted appropriations.

FY 2021 GENERAL FUND BUDGET

ESTIMATED REVENUES -detail pg 5-7

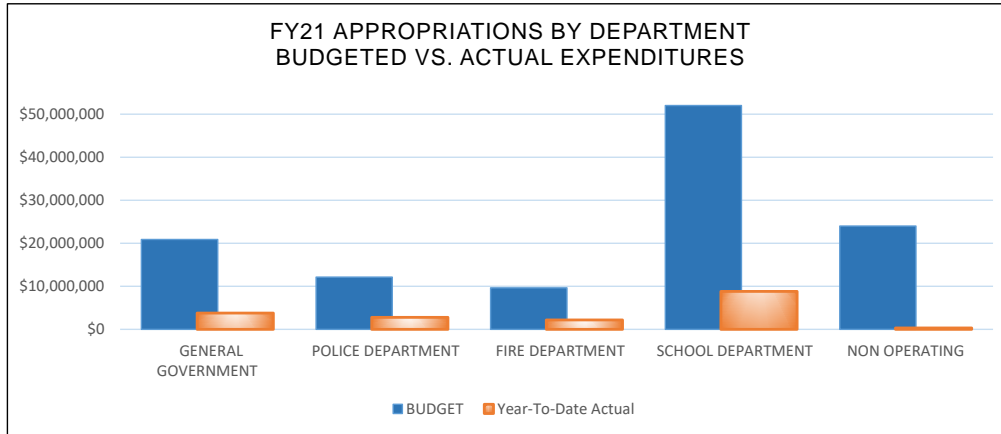
		% of Total
Local Fees, Licenses, Permits	1,536,600	1.3%
Other Local Sources	10,825,772	9.1%
Net Parking Revenues	2,412,305	2.0%
Interest/Penalties	720,549	0.6%
School Tuition	6,717,200	5.6%
State Revenues	3,489,429	2.9%
Use of Bond Premium	-	0.0%
Use of Fund Balance	2,050,000	1.7%
Estimated Property Tax	91,213,483	76.7%
	\$ 118,965,338	100%

EXPENDITURES - detail pg 3 & 4

	Approved	% of Total
Municipal	\$20,871,926	17.5%
Police	\$12,152,363	10.2%
Fire	\$9,624,468	8.1%
School	\$52,026,812	43.7%
Collective Bargaining	\$105,000	0.1%
Transfer to Indoor Pool	\$75,000	0.1%
Transfer to Prescott Park	\$99,344	0.1%
Non-Operating	\$24,010,425	20.2%
	\$118,965,338	100%

GENERAL FUND EXPENDITURES - Budget vs. YTD Actual

MONTH ENDING July 31, 2020
8.33% of Fiscal Year



APPROPRIATION	PERIOD ENDING July 31, 2020	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	%tage Expended	
OPERATING						
GENERAL GOVERNMENT	20,871,926	3,773,457	9,777	3,783,235	18%	
POLICE DEPARTMENT	12,152,363	2,780,519	6,849	2,787,368	23%	
FIRE DEPARTMENT	9,624,468	2,174,169	10,641	2,184,810	23%	
SCHOOL DEPARTMENT	52,026,812	8,817,707	-	8,817,707	17%	
COLLECTIVE BARGAINING	105,000	-	-	105,000	-	
INDOOR POOL/PRESCOTT PARK	174,344	-	150,000	24,344	86%	
TOTAL OPERATING	94,954,913	17,545,852	27,268	17,723,120	77,231,793	19%
NON OPERATING						
DEBT SERVICE	13,270,440	12,952	-	12,952	13,257,488	0%
COUNTY TAX	5,699,880	-	-	-	5,699,880	0%
CAPITAL OUTLAY	1,276,000	1,142	13,890	15,032	1,260,968	1%
OTHER NON-OPERATING	3,764,105	295,471	-	295,471	3,468,634	8%
TOTAL NON OPERATING	24,010,425	309,565	13,890	323,455	23,686,970	1%
TOTAL	118,965,338	17,855,418	41,158	18,046,576	100,918,762	15%

EXPENDITURE TRENDS

JULY:

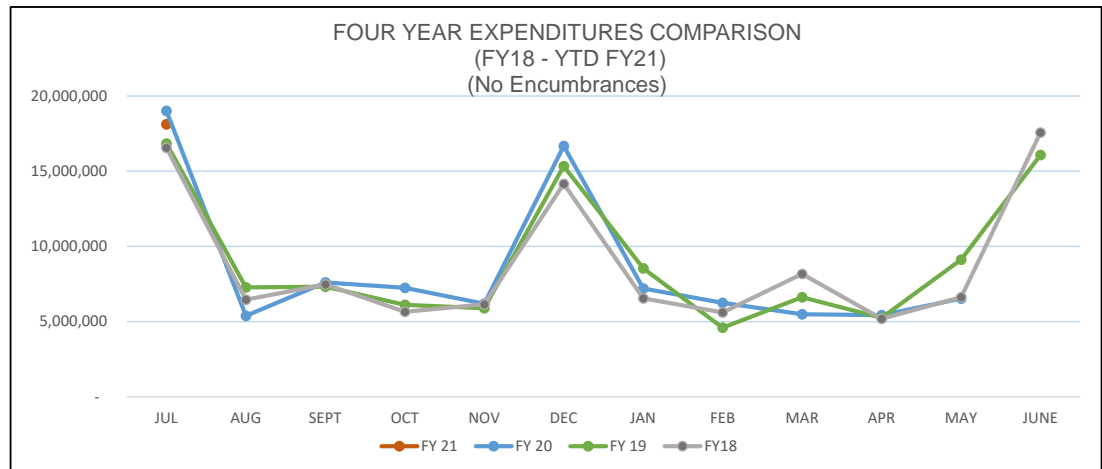
Annualized Expenditures
 Transfer out from
 Departments to the *Leave
 at Termination and Health
 Insurance Stabilization*
 Funds.

December:

County Tax Bill is Due.

December & June:

Majority of Bond
 Payments are due.



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	18,119,733	-	-	-	-	-
FY 20	19,012,706	5,386,870	7,603,595	7,242,445	6,188,622	16,668,166
FY 19	16,842,575	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
FY 21	-	-	-	-	-	-
FY 20	7,208,138	6,257,022	5,490,553	5,437,537	6,539,079	-
FY 19	8,547,458	4,595,363	6,623,236	5,254,757	9,118,422	16,085,065
FY 18	6,544,491	5,613,499	8,170,844	5,190,448	6,614,801	17,562,904

GENERAL FUND DETAIL DEPARTMENT EXPENDITURES

MONTH ENDING July 31, 2020

8.33% of Fiscal Year

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	% EXPENDED
GENERAL GOVERNMENT						
SALARIES	8,535,905	672,031	-	672,031	7,863,874	8%
PART TIME SALARIES	1,031,297	71,908	-	71,908	959,389	7%
OVERTIME	364,878	22,564	-	22,564	342,314	6%
LONGEVITY	62,321	104	-	104	62,217	0%
* LEAVE AT TERMINATION	250,000	250,000	-	250,000	-	100%
* HEALTH STABILIZATION FUND	2,190,243	2,190,243	-	2,190,243	-	100%
HEALTH PREMIUM STIPEND	25,000	-	-	-	25,000	0%
RETIREMENT	1,358,987	136,707	-	136,707	1,222,280	10%
OTHER BENEFITS	1,220,414	69,168	-	69,168	1,151,246	6%
OTHER OPERATING	5,832,881	360,733	9,777	370,510	5,462,371	6%
TOTAL GENERAL GOVERNMENT	20,871,926	3,773,457	9,777	3,783,235	17,088,691	18%
*Annualized Expenditures	(2,440,243)	(2,440,243)	-	(2,440,243)	-	-
Net total	18,431,683	1,333,214	9,777	1,342,992	17,088,691	7%
POLICE DEPARTMENT						
SALARIES	6,046,099	526,687	-	526,687	5,519,412	9%
PART TIME SALARIES	154,267	3,768	-	3,768	150,499	2%
OVERTIME	586,022	45,723	-	45,723	540,299	8%
HOLIDAY	199,486	17,390	-	17,390	182,096	9%
LONGEVITY	44,094	-	-	-	44,094	0%
STIPENDS	91,163	127	-	127	91,036	0%
SPECIAL DETAIL	60,630	1,715	-	1,715	58,915	3%
* LEAVE AT TERMINATION	130,203	130,203	-	130,203	-	100%
* HEALTH INSURANCE	1,805,664	1,805,664	-	1,805,664	-	100%
HEALTH PREMIUM STIPEND	14,000	-	-	-	14,000	0%
RETIREMENT	1,752,056	147,146	-	147,146	1,604,910	8%
OTHER BENEFITS	490,960	26,846	-	26,846	464,114	5%
OTHER OPERATING	777,719	75,250	6,849	82,099	695,620	11%
POLICE DEPARTMENT TOTAL	12,152,363	2,780,519	6,849	2,787,368	9,364,995	23%
*Annualized Expenditures	(1,935,867)	(1,935,867)	-	(1,935,867)	-	-
Net total	10,216,496	844,652	6,849	851,501	9,364,995	8%
FIRE DEPARTMENT						
SALARIES	4,032,282	353,537	-	353,537	3,678,745	9%
PART TIME SALARIES	54,973	2,688	-	2,688	52,285	5%
OVERTIME	687,000	59,704	-	59,704	627,296	9%
HOLIDAY	159,153	13,217	-	13,217	145,936	8%
LONGEVITY	30,865	-	-	-	30,865	0%
CERTIFICATION STIPENDS	311,387	25,873	-	25,873	285,514	8%
* LEAVE AT TERMINATION	70,084	70,084	-	70,084	-	100%
* HEALTH INSURANCE	1,465,134	1,465,134	-	1,465,134	-	100%
HEALTH PREMIUM STIPEND	81,996	-	-	-	81,996	0%
RETIREMENT	1,578,681	134,487	-	134,487	1,444,194	9%
OTHER BENEFITS	536,095	14,012	-	14,012	522,083	3%
OTHER OPERATING	616,818	35,434	10,641	46,075	570,743	7%
FIRE DEPARTMENT TOTAL	9,624,468	2,174,169	10,641	2,184,810	7,439,658	23%
*Annualized Expenditures	(1,535,218)	(1,535,218)	-	(1,535,218)	-	-
Net total	8,089,250	638,951	10,641	649,592	7,439,658	8%
SCHOOL						
SALARIES	27,924,648	338,674	-	338,674	27,585,974	1%
* LEAVE AT TERMINATION	300,000	300,000	-	300,000	-	100%
* HEALTH INSURANCE	7,916,267	716,267	-	716,267	7,200,000	9%
RETIREMENT	4,543,910	50,047	-	50,047	4,493,863	1%
WORKERS COMPENSATION	114,867	-	-	-	114,867	0%
OTHER BENEFITS	3,211,800	94,397	-	94,397	3,117,403	3%
OTHER OPERATING	8,015,320	7,318,322	-	7,318,322	696,998	91%
SCHOOL DEPARTMENT TOTAL	52,026,812	8,817,707	-	8,817,707	43,209,105	17%
*Annualized Expenditures	(8,216,267)	(8,216,267)	-	(8,216,267)	-	-
Net total	43,810,545	601,440	-	601,440	43,209,105	1%
NON-OPERATING						
DEBT SERVICE	13,270,440	12,952	-	12,952	13,257,488	0%
COUNTY TAX	5,699,880	-	-	-	5,699,880	0%
CAPITAL OUTLAY	1,276,000	1,142	13,890	15,032	1,260,968	1%
OTHER NON-OPERATING	3,764,105	295,471	-	295,471	3,468,634	8%
TOTAL NON-OPERATING	24,010,425	309,565	13,890	323,455	23,686,970	1%
COLLECTIVE BARGAINING CONTINGENCY	105,000	-	-	-	105,000	-
TRANSFER TO INDOOR POOL	75,000	-	-	-	75,000	-
TRANSFER TO PRESCOTT PARK	99,344	-	-	-	99,344	-
TOTAL GENERAL FUND	118,965,338	17,855,418	41,158	17,896,576	101,068,762	15%

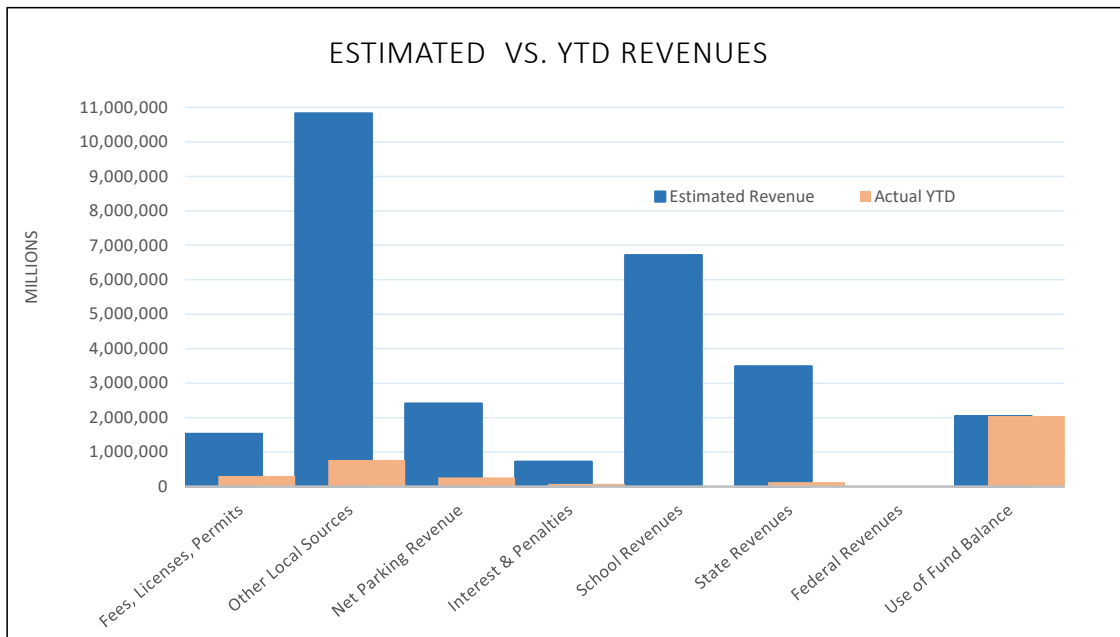
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.

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.

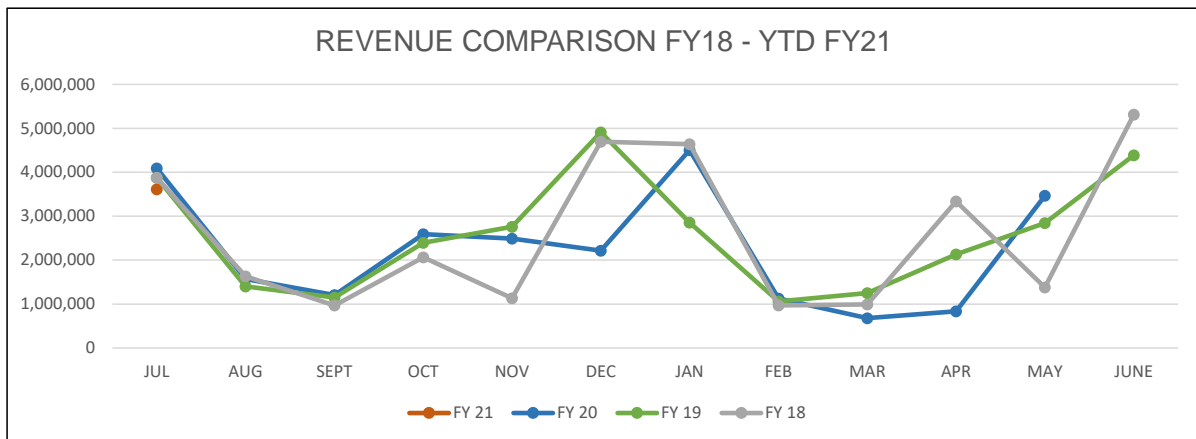
Other Non-Operating: Rolling Stock, IT upgrade and equipment replacement, contingency, overlay, etc.

GENERAL FUND REVENUES



REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD Received	%
Fees, Licenses, Permits	1,533,800	5%	311,643	20%
Other Local Sources	10,828,572	39%	777,402	7%
Net Parking Revenue	2,412,305	9%	268,061	11%
Interest & Penalties	720,549	3%	77,091	11%
School Revenues	6,717,200	24%	0	0%
State Revenues	3,489,429	13%	128,743	4%
Federal Revenues	0	0%	0	0%
Use of Fund Balance	2,050,000	7%	2,050,000	100%
TOTAL REVENUES	\$ 27,751,855	100%	\$ 3,612,939	13%

Line item detail on the following page



FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	3,612,939	-	-	-	-	-
FY 20	4,091,339	1,568,747	1,204,577	2,594,252	2,493,130	2,217,945
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 21	-	-	-	-	-	-
FY 20	4,505,484	1,129,603	680,899	834,439	3,469,023	-
FY 19	2,853,543	1,061,171	1,251,069	2,131,896	2,842,783	4,386,632
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 JULY 31, 2020 - 8.33% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	91,213,483	0	0	0%
TOTAL PROPERTY TAXES	91,213,483	0	0	0%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	12,000	4,059	4,059	34%
OTHER LICENSES	26,000	870	870	3%
PLANNING BOARD	80,000	17,261	17,261	22%
BOARD OF ADJUSTMENTS	45,000	500	500	1%
SITE REVIEW	35,000	0	0	0%
BLD PERMITS-PORTS	540,000	187,393	187,393	35%
BLD PERMITS-PEASE	55,000	35,100	35,100	64%
BLD PERMITS-FIRE	95,000	9,797	9,797	10%
ELEC PERMITS-PORT	105,000	1,820	1,820	2%
ELEC PERMITS-PEASE	15,000	125	125	1%
PLUM PERMITS-PORT	154,000	37,150	37,150	24%
PLUM PERMITS-PEASE	20,000	100	100	1%
SIGN PERMITS	6,000	150	150	3%
POLICE HAND GUN PERMITS	300	10	10	3%
POLICE ALARMS	30,000	700	700	2%
BURNING PERMITS	1,500	0	0	0%
FIRE ALARMS	0	0	0	0%
EXCAVATION PERMITS	50,000	3,450	3,450	7%
FLAGGING PERMIT	9,000	475	475	5%
SOLID WASTE	50,000	7,265	7,265	15%
OUTDOOR POOL	0	0	0	0%
RECREATION RENTALS	120,000	(72)	(72)	0%
BOAT RAMP FEES	10,000	3,255	3,255	33%
HEALTH FOOD PERMITS	75,000	2,235	2,235	3%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,533,800	311,643	311,643	20%
OTHER LOCAL SOURCES				
TIMBER TAX	500	0	0	0%
PAYMENTS IN LIEU OF TAXES	175,600	0	0	0%
MUNICIPAL AGENT FEES	72,000	7,284	7,284	10%
MOTOR VEHICLE FEES	4,850,000	484,576	484,576	10%
TITLE APPLICATIONS	9,000	1,062	1,062	12%
BOAT REGISTRATION	10,000	1,580	1,580	16%
PDA AIRPORT DISTRICT	2,680,000	0	0	0%
WATER/SEWER OVERHEAD	1,384,172	115,348	115,348	8%
SALE - MUNICIPAL PROP	5,000	12,600	12,600	252%
MISC REVENUE	67,000	5,037	5,037	8%
DOG LICENSES	17,000	624	624	4%
MARRIAGE LICENSES	2,200	245	245	11%
CERTIFICATES-BIRTH	27,000	2,143	2,143	8%
RENTAL OF CITY PROPERTY	70,000	63,567	63,567	91%
RENTAL OF CITY HALL COM	21,000	1,749	1,749	8%
CABLE FRANCHISE FEE	360,000	0	0	0%
POLICE OUTSIDE DETAIL	160,000	76,137	76,137	48%
AMBULANCE FEES	900,000	5,000	5,000	1%
BLASTING PERMIT	100	0	0	0%
NEW DRIVEWAY PERMIT	3,000	50	50	2%
WELFARE DEPT REIMBURSEMENT	15,000	400	400	3%
TOTAL OTHER LOCAL SOURCES	10,828,572	777,402	777,402	7%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	2,029,175	226,187	226,187	11%
METER SPACE RENTAL	46,591	13,990	13,990	30%
PARKING METER -IN DASH	46,072	3,665	3,665	8%
CHARGING STATION	4,000	383	383	0%
HANOVER TRANSIENT	1,458,701	139,237	139,237	10%
HANOVER PASSES	1,337,700	103,642	103,642	8%
FOUNDRY PL TRANSIENT	114,640	8,268	8,268	7%
FOUNDRY PL PASSES	301,780	21,345	21,345	7%
PASS REINSTATEMENT	900	0	0	0%
FOUNDRY PL PASS REINSTATEMENT	700	0	0	0%
PARKING VIOLATIONS	405,350	29,651	29,651	7%
BOOT REMOVAL FEE	6,144	0	0	0%
SUMMONS ADMINISTRATION FEE	250	0	0	0%
TOTAL PARKING REVENUES	5,752,003	546,369	546,369	9%
TRANSFER TO PARKING FUND	(3,339,698)	(278,308)	(278,308)	8%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	268,061	268,061	11%
INTEREST & PENALTIES				
INTEREST ON TAXES	170,549	16,127	16,127	9%
INTEREST ON INVESTMENT	550,000	60,965	60,965	11%
TOTAL INTEREST & PENALTIES	720,549	77,091	77,091	11%
SCHOOL REVENUES				
TUITION	6,704,200	0	0	0%
OTHER SOURCES	13,000	0	0	0%
TOTAL SCHOOL REVENUES	6,717,200	0	0	0%
STATE REVENUES				
MUNICIPAL AID	205,234	0	0	0%
ROOMS AND MEALS TAX	1,125,000	0	0	0%
HIGHWAY BLOCK GRANT	402,000	128,743	128,743	32%
STATE AID-LAND FILL	0	0	0	0%
KINDERGARTEN AID	0	0	0	0%
BONDED DEBT-SCHOOL	1,016,222	0	0	0%
OTHER STATE REVENUE	740,973	0	0	0%
TOTAL STATE REVENUES	3,489,429	128,743	128,743	4%
FEDERAL REVENUES				
FIRE HHS - CARES ACT	0	0	0	0%
TOTAL FEDERAL REVENUES	0	0	0	0%
USE OF FUND BALANCE				
TR FR FUND 33	0	0	0	0%
USE OF FUND BALANCE	0	0	0	0%
RESERVE FOR DEBT	1,900,000	1,900,000	1,900,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	150,000	150,000	150,000	100%
USE OF RESERVE-BOND PAYMENT	0	0	0	0%
TOTAL USE OF FUND BALANCE	2,050,000	2,050,000	2,050,000	100%
TOTAL GENERAL FUND REVENUE	118,965,338	3,612,939	3,612,939	3%

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 2021 Annual Budget

Water Fund

Full Accrual Budget	\$ 9,002,416
Cash Requirements	\$ 9,884,655

Sewer Fund

Full Accrual Budget	\$ 19,301,764
Cash Requirements	\$ 18,434,445

User Rate Structure - Fiscal Year 2021

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	\$14.32
Greater than 10 units	\$15.75

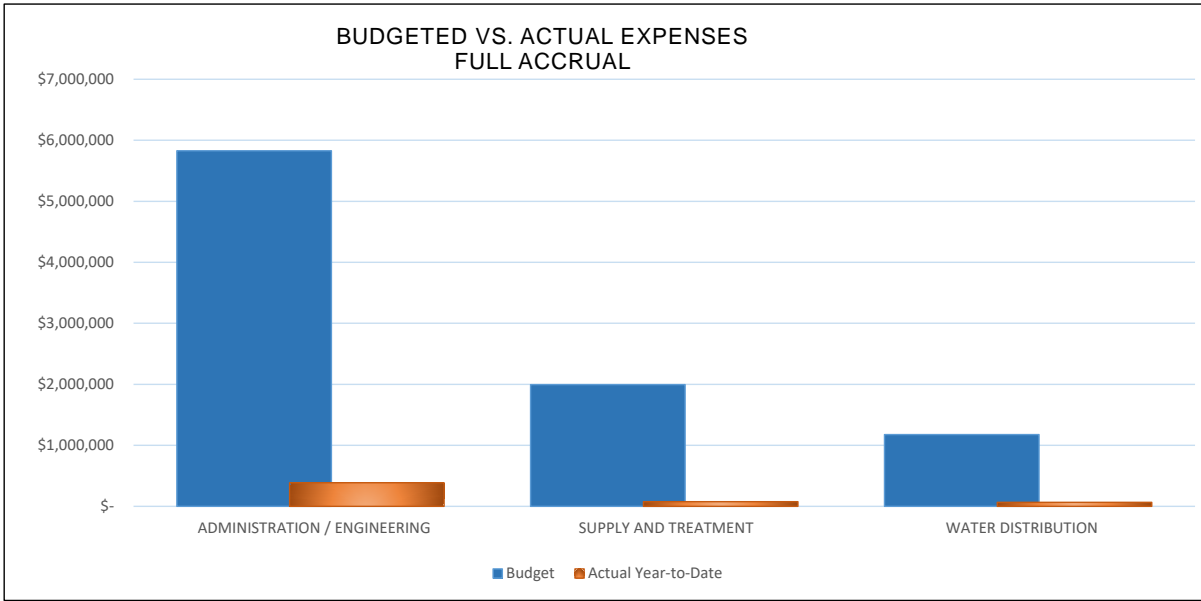
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

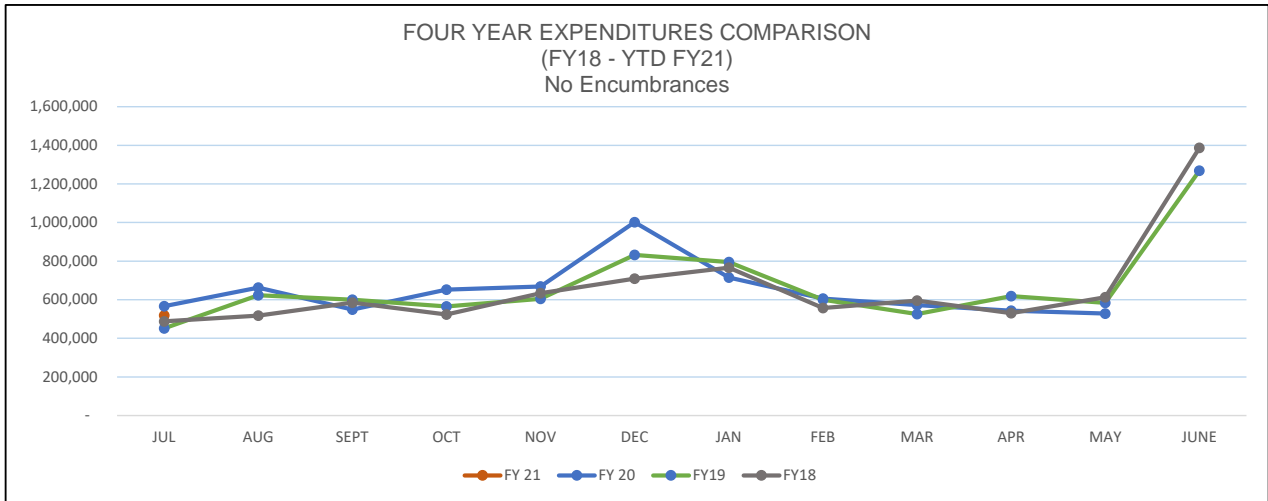
WATER FUND YTD EXPENSES

MONTH ENDING July 31, 2020

8.33% of Fiscal Year



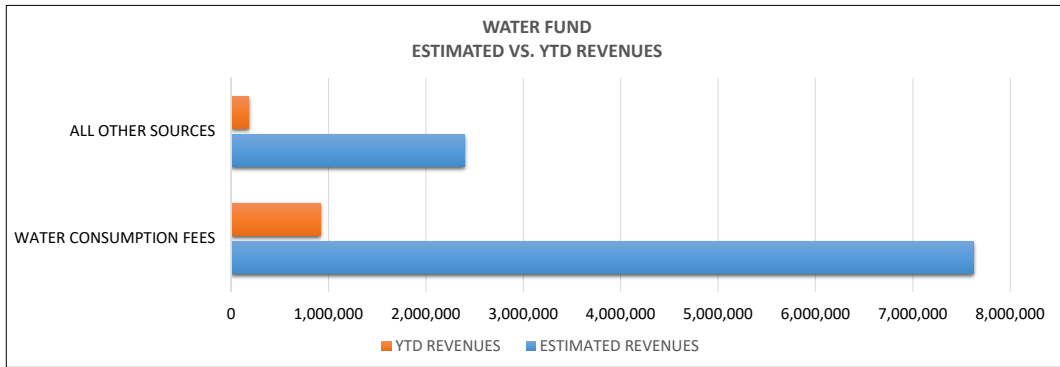
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING July 31, 2020	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	5,829,188	386,812	-	386,812	5,442,376	6.6%
SUPPLY AND TREATMENT	1,996,850	68,691	7,906	76,597	1,920,253	3.8%
WATER DISTRIBUTION	1,176,378	63,213	2,765	65,983	1,110,395	5.6%
TOTAL	9,002,416.00	518,715	10,671	529,391	8,473,025	5.9%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	518,715	-	-	-	-	-
FY 20	566,798	663,011	549,566	652,609	668,648	1,001,558
FY 19	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

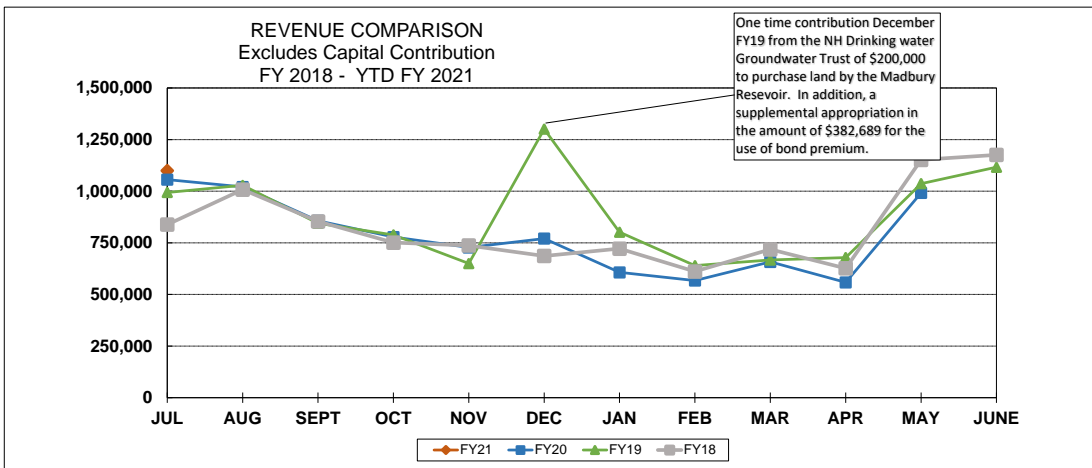
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 21	-	-	-	-	-	-
FY 20	715,268	606,134	572,540	543,605	528,530	-
FY 19	794,488	599,554	525,873	618,095	584,288	1,268,493
FY 18	766,312	556,833	595,793	530,773	612,272	1,386,622

WATER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	7,618,748	76.1%	916,905	12.0%
OTHER CHARGES	2,024,443	20.2%	145,756	7.2%
OTHER FINANCING SOURCES	367,486	3.8%	37,338	10.2%
CAPITAL CONTRIBUTIONS	0	0.0%	0	0.0%
TOTAL	\$ 10,010,677	100.0%	\$ 1,100,000	11.0%

- 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
- Capital Contributions*: Contributions for capital projects from other governments or private entities



FY18	1,215,792
FY19	1,771,085
FY20	5,192,882
FY21 YTD	0
Total to date	\$8,179,759

FY21 YTD	\$52,000
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FY	*JUL	AUG	SEPT	OCT	NOV	DEC
FY21	1,100,000	-	-	-	-	-
FY20	1,056,156	1,020,567	856,827	778,169	727,650	770,620
FY19	993,800	1,028,451	845,025	788,402	649,884	1,300,682
FY18	838,590	1,007,896	853,629	751,069	737,062	686,356

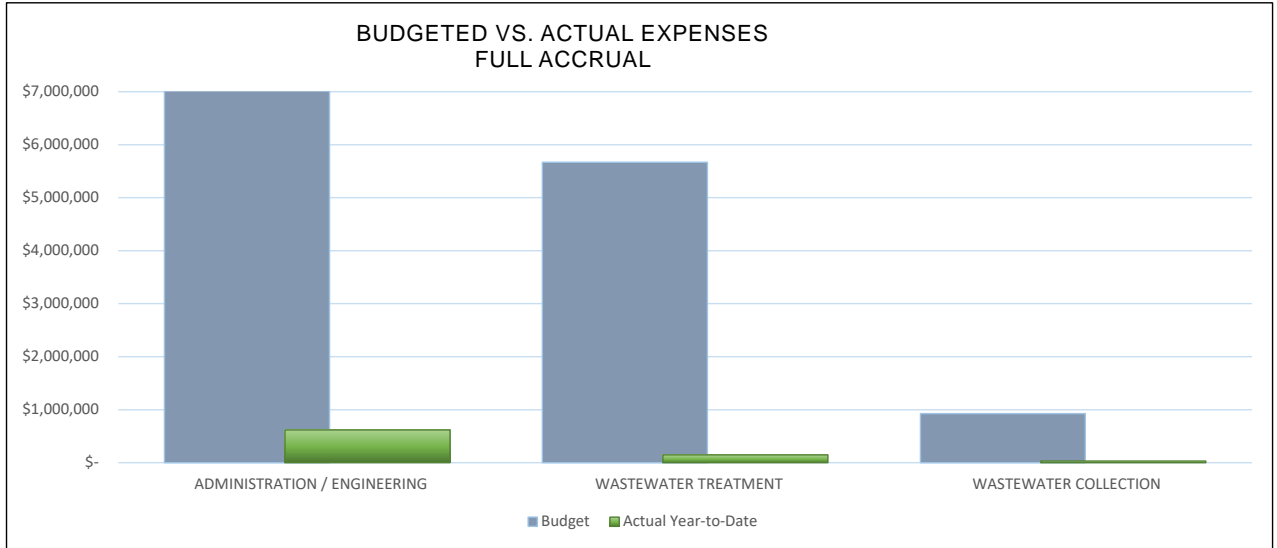
FY	JAN	FEB	MAR	APR	MAY	JUNE
FY21	-	-	-	-	-	-
FY20	606,941	567,523	657,476	558,450	991,948	-
FY19	801,873	639,863	666,901	678,537	1,036,551	1,116,114
FY18	721,789	611,340	718,228	626,619	1,151,748	1,175,887

*Estimated

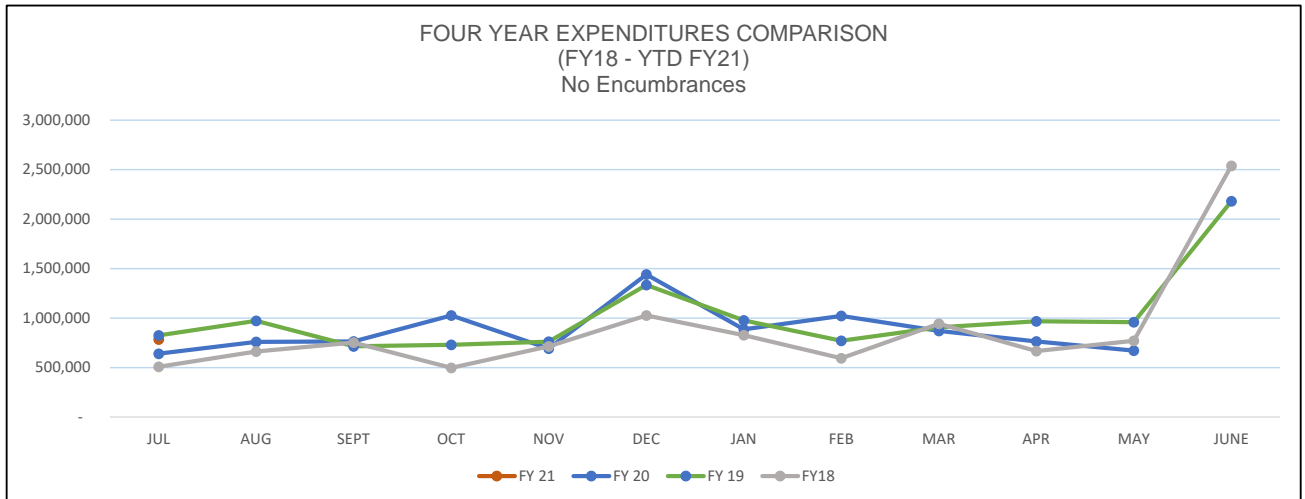
SEWER FUND EXPENSES

MONTH ENDING July 31, 2020

8.33% of Fiscal Year



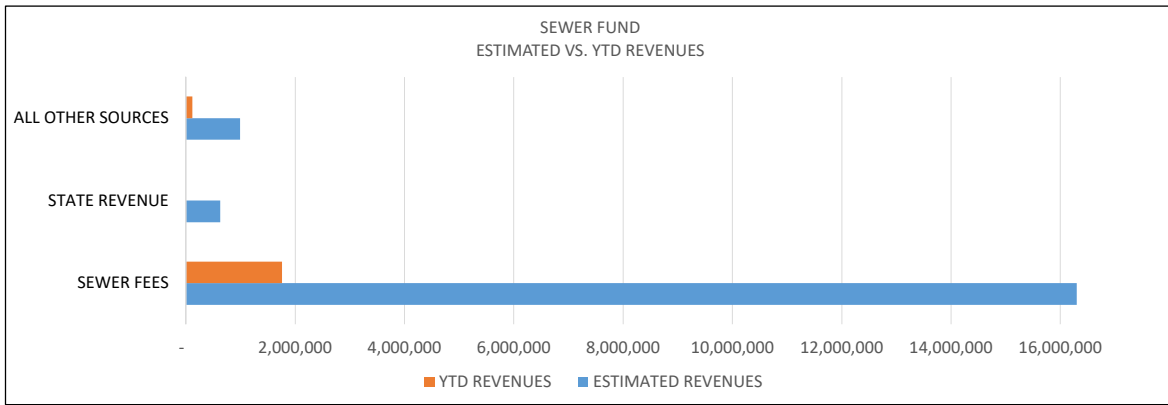
SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING July 31, 2020	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	12,431,063	617,651	-	617,651	11,813,412	5.0%
WASTEWATER TREATMENT	5,667,258	135,541	11,525	147,066	5,520,192	2.6%
WASTEWATER COLLECTION	925,736	31,281	-	31,281	894,455	3.4%
TRANSFER TO STORMWATER	277,707	-	-	-	277,707	0.0%
TOTAL	19,301,764	784,473	11,525	795,998	18,228,059	4.12%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	784,473	-	-	-	-	-
FY 20	640,427	758,976	764,739	1,026,985	690,416	1,440,490
FY 19	826,024	971,483	715,110	729,656	762,373	1,334,032
FY 18	507,618	662,521	751,878	497,081	714,624	1,025,544

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 21	-	-	-	-	-	-
FY 20	885,513	1,022,676	871,311	764,822	670,804	-
FY 19	977,718	770,846	907,578	968,706	957,892	2,181,155
FY 18	826,304	593,065	942,121	667,514	771,142	2,539,517

SEWER FUND REVENUES



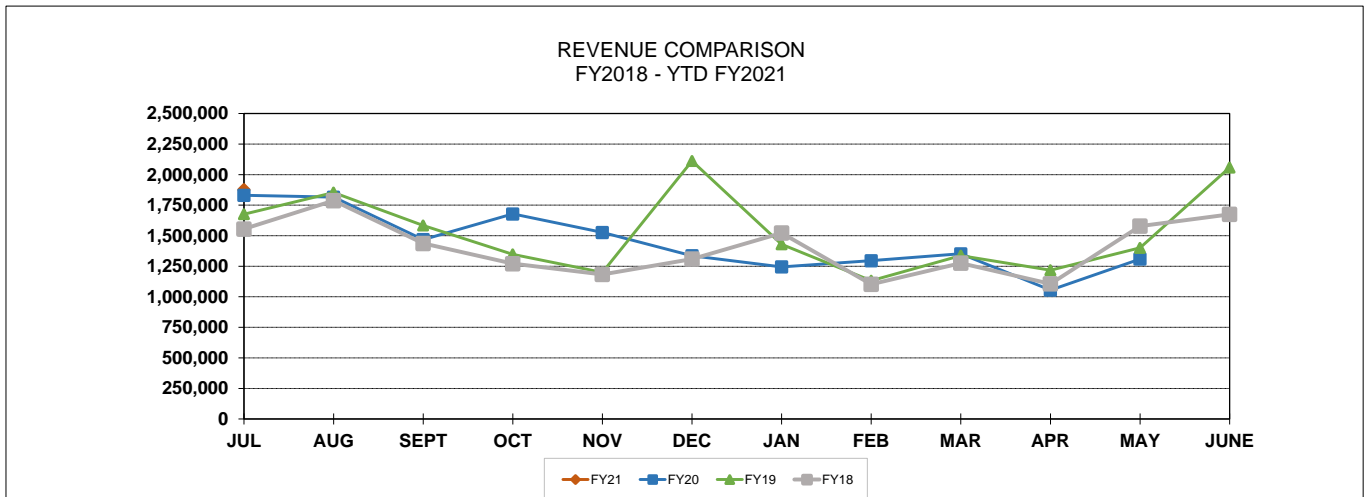
Sewer Fund Estimated and Year-to-Date Revenues				
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	16,297,829	91.0%	1,757,139	10.8%
OTHER CHARGES	348,000	1.9%	22,243	6.4%
STATE REVENUE	628,252	3.5%	0	0.0%
OTHER FINANCING SOURCES	644,918	3.6%	97,035	15.0%
TOTAL	17,918,999	100.0%	1,876,416	10.5%

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
FY21	1,876,416	-	-	-	-	-
FY20	1,830,650	1,815,449	1,467,850	1,678,053	1,526,408	1,335,715
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
FY21	-	-	-	-	-	-
FY20	1,244,717	1,295,534	1,352,001	1,054,697	1,308,682	-
FY19	1,429,664	1,131,558	1,336,916	1,218,039	1,401,056	2,058,078
FY18	1,522,260	1,102,333	1,275,349	1,105,892	1,578,530	1,675,136

*Estimated

PARKING AND TRANSPORTATION FUND

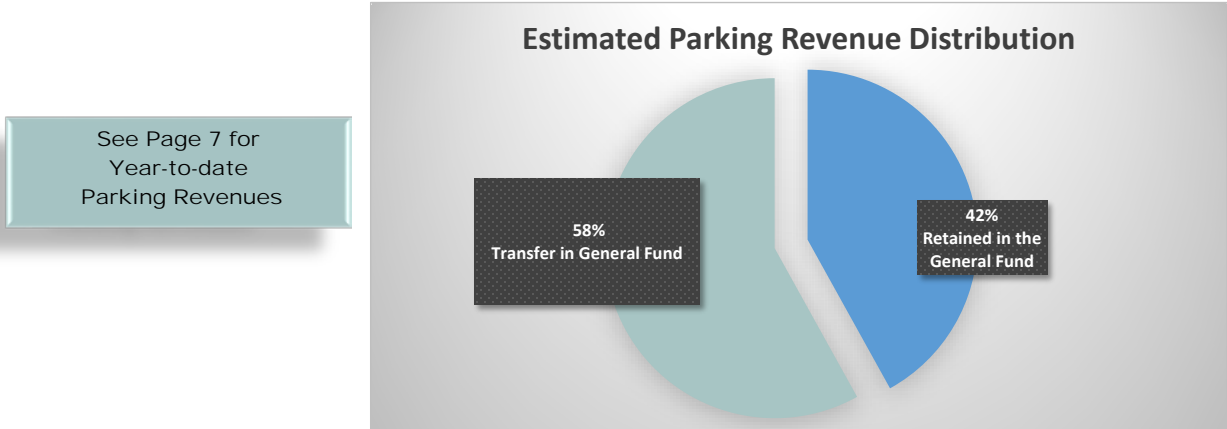
MONTH ENDING July 31, 2020

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.

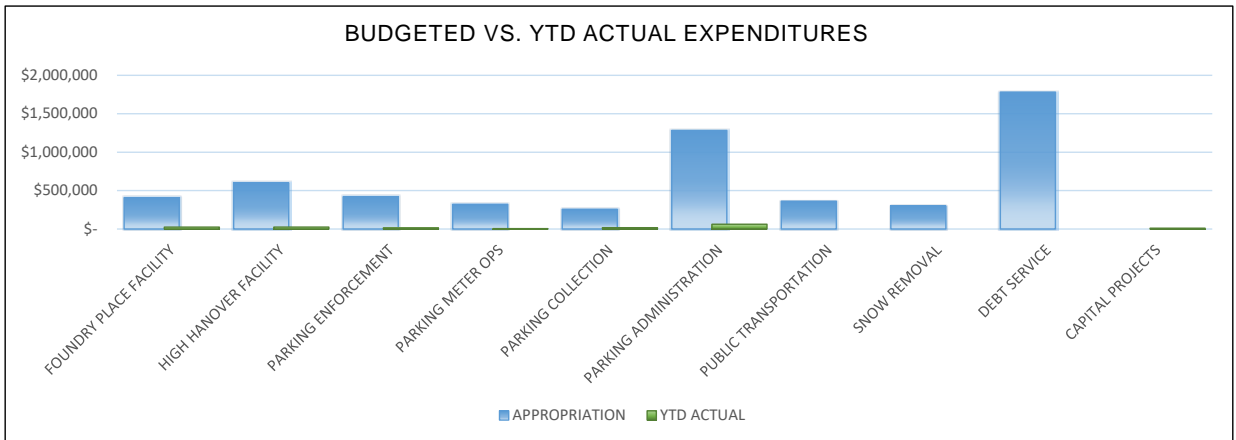
REVENUES

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 FY21 to be \$ 5.7 million.
 42% of Parking related revenues are retained in the General Fund which offsets property taxes.



EXPENDITURES



PARKING AND TRANSPORTATION	APPROPRIATION	PERIOD	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	% Expended
		ENDING July 31, 2020				
FOUNDRY PLACE FACILITY	407,346	25,012	-	25,012	382,334	6.1%
HIGH HANOVER FACILITY	599,242	25,324	-	25,324	573,918	4.2%
PARKING ENFORCEMENT	419,484	14,853	-	14,853	404,631	3.5%
PARKING METER OPS	320,906	5,163	-	5,163	315,743	1.6%
PARKING COLLECTION	256,462	17,380	-	17,380	239,082	6.8%
PARKING ADMINISTRATION	1,282,361	62,367	4,025	66,392	1,215,969	5.2%
PUBLIC TRANSPORTATION	362,000	-	-	-	362,000	0.0%
PARKING ENGINEERING	159,723	11,673	-	-	159,723	0.0%
SNOW REMOVAL	300,000	-	-	-	300,000	0.0%
DEBT SERVICE	1,781,313	-	-	-	1,781,313	0.0%
CAPITAL PROJECTS	-	10,750	-	10,750	(10,750)	0.0%
CONTINGENCY	75,000	-	-	-	75,000	0.0%
TOTAL	5,963,837	172,522	4,025	164,874	5,798,963	2.8%