

City of
Portsmouth

New Hampshire



Monthly Financial Summary Report

Month Ending March 31, 2021

75.0% Fiscal Year

Table of Contents

	Page #
General Terms and Information	1
General Fund	
Budget and Estimated Revenues	2
Budget vs. YTD Actual Expenditures	3
Estimated Revenues vs. YTD Actual	5
Enterprise Funds	
Budget and User Rates for Enterprise Funds	8
Water Fund Budget vs. YTD Actual Expenses	9
Water Fund Revenues	10
Sewer Fund Budget vs. YTD Actual Expenses	11
Sewer Fund Revenues	12
Parking and Transportation Fund	
Budget vs. YTD Actual Expenditures	13

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:
 - o General Administration
Mayor/City Manager, City Clerk, Legal, Human Resources, Information Technology, and other General Administration
 - o Finance and Administration:
Accounting, Assessing, Purchasing, Tax Collection, Benefit Administration, and Billing
 - o Regulatory Services
Planning, Inspection, Health Departments
 - o Public Works
 - o Community Services
Recreation & Senior Services, Public Library, Welfare, Outside Social Services

NON-OPERATING BUDGET

- Debt Service Payment
- Overlay
- Capital Outlay
- County Tax
- Contingency
- Rolling Stock

The 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	2,200,000	1.8%
Estimated Property Tax	91,213,483	76.6%
	<u>\$ 119,115,338</u>	<u>100%</u>

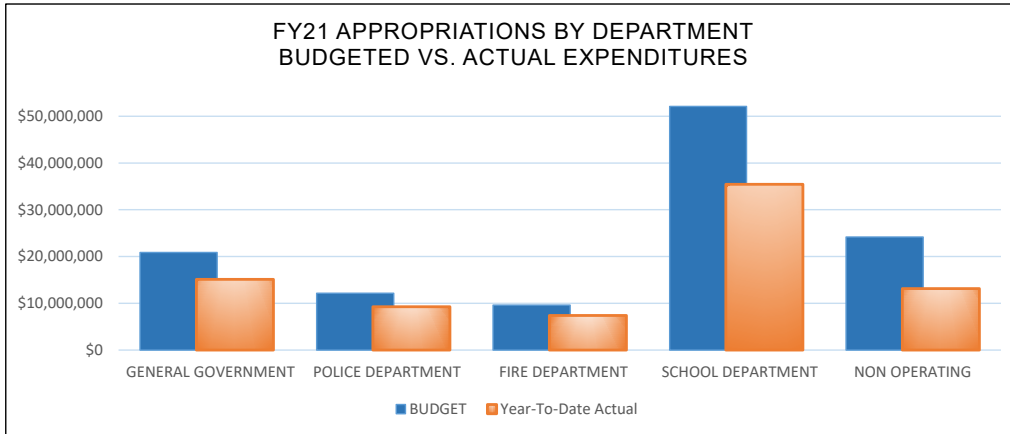
EXPENDITURES - detail pg 3 & 4

	Approved	% of Total
Municipal	\$20,896,449	17.5%
Police	\$12,152,363	10.2%
Fire	\$9,624,468	8.1%
School	\$52,102,298	43.7%
Collective Bargaining	\$4,991	0.0%
Transfer to Indoor Pool	\$75,000	0.1%
Transfer to Prescott Park	\$99,344	0.1%
Non-Operating	\$24,160,425	20.3%
	<u>\$119,115,338</u>	<u>100%</u>

*October 19, 2020 - Supplemental Appropriation
\$150,000 for redevelopment plans
of McIntyre Federal Building*

GENERAL FUND EXPENDITURES - Budget vs. YTD Actual

MONTH ENDING March 31, 2021
75.0% of Fiscal Year



APPROPRIATION	PERIOD ENDING March 31, 2021	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	%tage Expended	
OPERATING						
GENERAL GOVERNMENT	20,896,449	1,073,148	328,926	15,123,647	72%	
POLICE DEPARTMENT	12,152,363	736,063	63,240	9,267,115	76%	
FIRE DEPARTMENT	9,624,468	578,132	6,316	7,399,229	77%	
SCHOOL DEPARTMENT	52,102,298	3,173,915	-	35,450,232	68%	
COLLECTIVE BARGAINING	4,991			4,991		
INDOOR POOL/PRESCOTT PARK	174,344	75,000		75,000	43%	
TOTAL OPERATING	94,954,913	5,636,259	398,482	67,315,223	27,639,691	71%
NON OPERATING						
DEBT SERVICE	13,270,440	66,300	-	5,486,081	7,784,359	41%
COUNTY TAX	5,699,880	-	-	5,667,030	32,850	99%
CAPITAL OUTLAY	1,276,000	120,000	6	343,938	932,062	27%
OTHER NON-OPERATING	3,914,105	45,662	35,593	1,649,396	2,264,709	42%
TOTAL NON OPERATING	24,160,425	231,962	35,599	13,146,444	11,013,981	54%
TOTAL	119,115,338	5,868,221	434,081	80,461,666	38,653,672	68%

EXPENDITURE TRENDS

JULY:

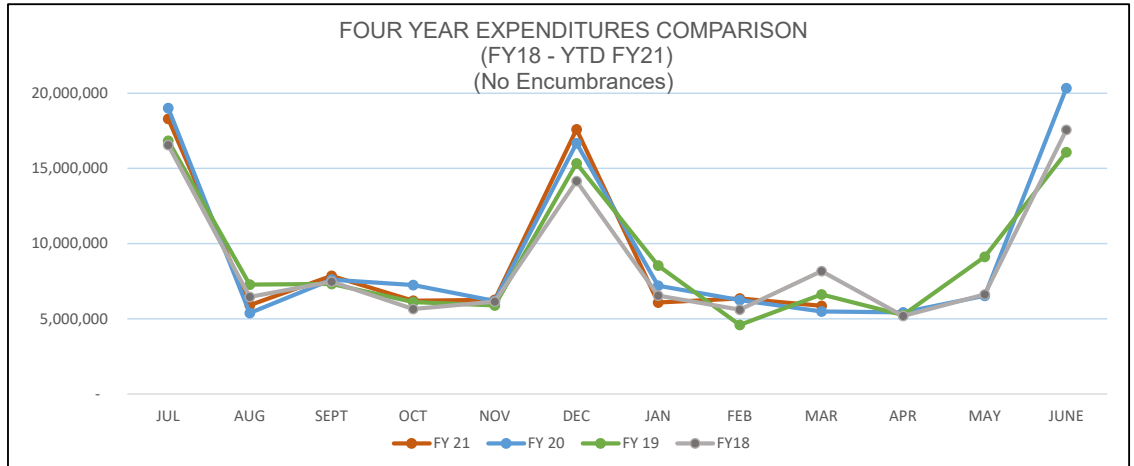
Annualized Expenditures
 Transfer out from
 Departments to the *Leave
 at Termination and Health
 Insurance Stabilization
 Funds.*

December:

County Tax Bill is Due.

December & June:

Majority of Bond
 Payments are due.



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	18,302,868	5,911,498	7,865,009	6,209,872	6,268,199	17,602,896
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	6,093,183	6,353,965	5,868,221	-	-	-
FY 20	7,208,138	6,257,022	5,490,553	5,437,537	6,539,079	20,342,789
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

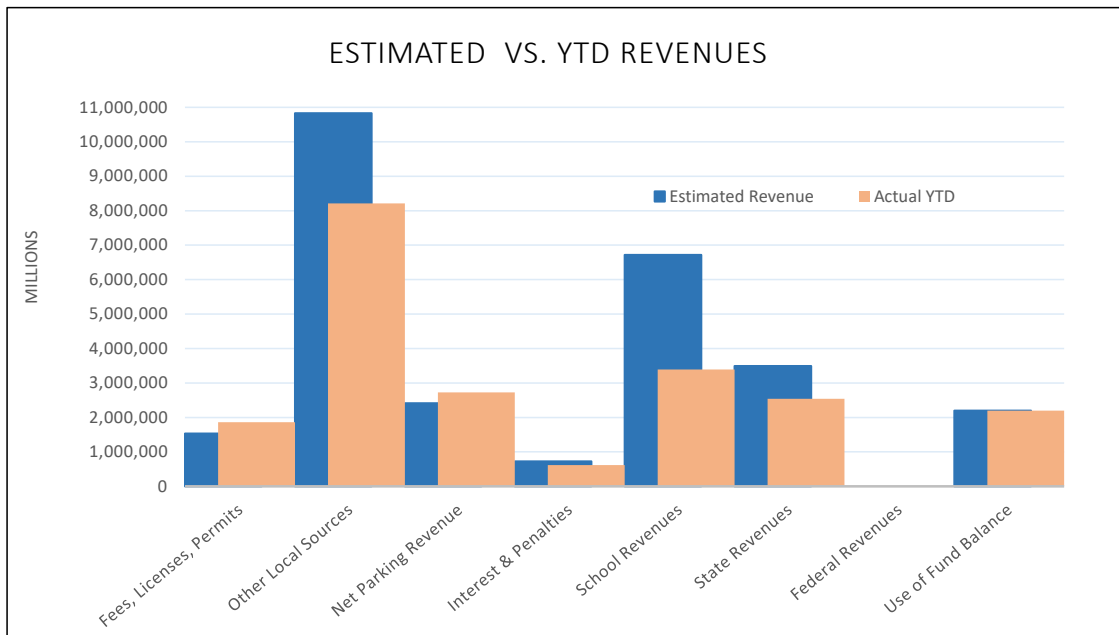
MONTH ENDING March 31, 2021

75.0% of Fiscal Year

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	% EXPENDED
GENERAL GOVERNMENT						
SALARIES	8,501,759	624,960	-	6,051,080	2,450,679	71%
PART TIME SALARIES	1,083,199	41,707	-	554,518	528,681	51%
OVERTIME	359,500	78,429	-	455,048	(95,548)	127%
LONGEVITY	62,410	89	-	60,197	2,213	96%
* LEAVE AT TERMINATION	250,000	-	-	250,000	-	100%
* HEALTH STABILIZATION FUND	2,190,243	-	-	2,190,243	-	100%
HEALTH PREMIUM STIPEND	25,000	7,723	-	21,057	3,943	84%
RETIREMENT	1,026,504	91,161	-	774,327	252,177	75%
OTHER BENEFITS	1,197,174	66,713	-	832,263	364,910	70%
OTHER OPERATING	6,200,660	162,366	328,926	3,934,915	2,265,745	63%
TOTAL GENERAL GOVERNMENT	20,896,449	1,073,148	328,926	15,123,647	5,772,802	72%
*Annualized Expenditures	(2,440,243)			(2,440,243)		
Net total	18,456,206	1,073,148	328,926	12,683,404	5,772,802	69%
POLICE DEPARTMENT						
SALARIES	6,046,099	426,497	-	4,243,769	1,802,330	70%
PART TIME SALARIES	154,267	7,688	-	64,100	90,167	42%
OVERTIME	586,022	59,678	-	559,223	26,799	95%
HOLIDAY	199,486	-	-	175,851	23,635	88%
LONGEVITY	44,094	-	-	39,564	4,530	90%
STIPENDS	91,163	226	-	41,158	50,005	45%
SPECIAL DETAIL	60,630	1,881	-	38,066	22,564	63%
* LEAVE AT TERMINATION	130,203	-	-	130,203	-	100%
* HEALTH INSURANCE	1,805,664	-	-	1,805,664	-	100%
HEALTH PREMIUM STIPEND	14,000	2,667	-	9,664	4,336	69%
RETIREMENT	1,752,056	121,673	-	1,273,640	478,416	73%
OTHER BENEFITS	490,960	23,682	-	365,894	125,066	75%
OTHER OPERATING	777,719	92,072	63,240	520,318	257,401	67%
POLICE DEPARTMENT TOTAL	12,152,363	736,063	63,240	9,267,115	2,885,248	76%
*Annualized Expenditures	(1,935,867)			(1,935,867)		
Net total	10,216,496	736,063	63,240	7,331,248	2,885,248	72%
FIRE DEPARTMENT						
SALARIES	4,032,282	300,974	-	2,863,868	1,168,414	71%
PART TIME SALARIES	52,473	3,472	-	33,295	19,178	63%
OVERTIME	689,500	44,733	-	528,527	160,973	77%
HOLIDAY	159,153	-	-	134,042	25,111	84%
LONGEVITY	30,865	-	-	29,441	1,424	95%
CERTIFICATION STIPENDS	311,387	22,887	-	217,676	93,711	70%
* LEAVE AT TERMINATION	70,084	-	-	70,084	-	100%
* HEALTH INSURANCE	1,465,134	-	-	1,465,134	-	100%
HEALTH PREMIUM STIPEND	81,996	22,822	-	70,097	11,899	85%
RETIREMENT	1,578,681	109,788	-	1,124,162	454,519	71%
OTHER BENEFITS	536,095	13,287	-	481,674	54,421	90%
OTHER OPERATING	616,818	60,169	6,316	381,229	235,589	62%
FIRE DEPARTMENT TOTAL	9,624,468	578,132	6,316	7,399,229	2,225,239	77%
*Annualized Expenditures	(1,535,218)			(1,535,218)		
Net total	8,089,250	578,132	6,316	5,864,011	2,225,239	72%
SCHOOL						
SALARIES	27,990,815	2,085,360	-	17,765,471	10,225,344	63%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	7,916,267	-	-	7,916,267	-	100%
RETIREMENT	4,548,169	328,851	-	2,826,321	1,721,848	62%
WORKERS COMPENSATION	114,867	-	-	114,867	-	100%
OTHER BENEFITS	3,216,860	229,987	-	1,997,175	1,219,685	62%
OTHER OPERATING	8,015,320	529,717	-	4,530,131	3,485,189	57%
SCHOOL DEPARTMENT TOTAL	52,102,298	3,173,915	-	35,450,232	16,652,066	68%
*Annualized Expenditures	(8,216,267)			(8,216,267)		
Net total	43,886,031	3,173,915	-	27,233,965	16,652,066	62%
NON-OPERATING						
DEBT SERVICE	13,270,440	66,300	-	5,486,081	7,784,359	41%
COUNTY TAX	5,699,880	-	-	5,667,030	32,850	99%
CAPITAL OUTLAY	1,276,000	120,000	6	343,938	932,062	27%
OTHER NON-OPERATING	3,914,105	45,662	35,593	1,649,396	2,264,709	42%
TOTAL NON-OPERATING	24,160,425	231,962	35,599	13,146,444	11,013,981	54%
COLLECTIVE BARGAINING CONTINGENCY	4,991				4,991	
TRANSFER TO INDOOR POOL	75,000	75,000		75,000	-	
TRANSFER TO PRESCOTT PARK	99,344				99,344	
TOTAL GENERAL FUND	119,115,338	5,868,221	434,081	80,461,666	38,653,672	68%

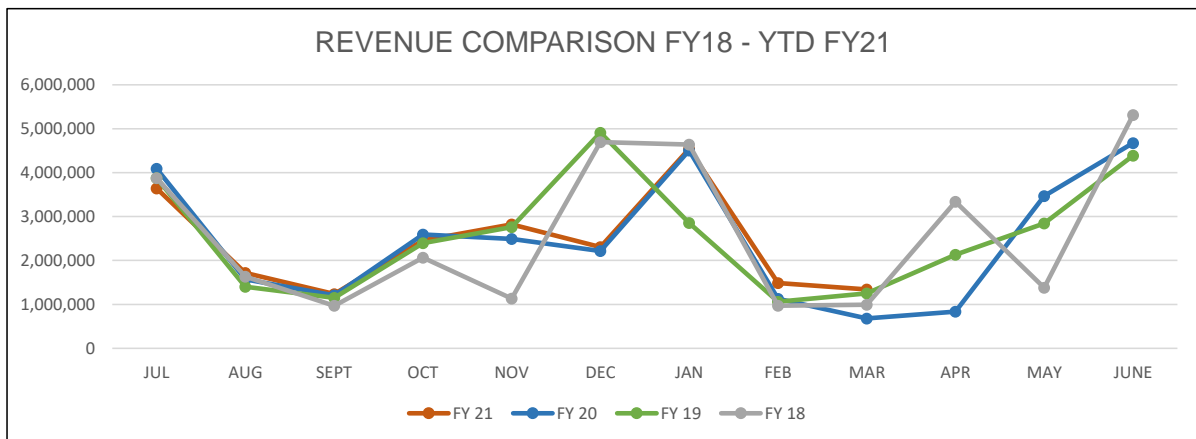
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.
Other Benefits: Dental Ins, social security, medicare, life/disability, and contractual allowances.
Other Operating: Telephone, postage, office supplies, utilities, sand & salt, professional services, 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%	1,860,841	121%
Other Local Sources	10,828,572	39%	8,208,208	76%
Net Parking Revenue	2,412,305	9%	2,726,634	113%
Interest & Penalties	720,549	3%	619,265	86%
School Revenues	6,717,200	24%	3,389,545	50%
State Revenues	3,489,429	13%	2,540,076	73%
Federal Revenues	0	0%	0	0%
Use of Fund Balance	2,200,000	8%	2,200,000	100%
TOTAL REVENUES	\$ 27,901,855	100%	\$ 21,544,568	77%

Line item detail on the following page



FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	3,639,782	1,716,727	1,236,902	2,456,683	2,821,843	2,302,991
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	4,540,869	1,486,926	1,341,846	-	-	-
FY 20	4,505,484	1,129,603	680,899	834,439	3,469,022	4,674,389
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 MARCH 31, 2021 - 75.0% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	91,213,483	0	91,850,101	101%
TOTAL PROPERTY TAXES	91,213,483	0	91,850,101	101%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	12,000	2,430	13,198	110%
OTHER LICENSES	26,000	1,275	2,785	11%
PLANNING BOARD	80,000	22,831	117,498	147%
BOARD OF ADJUSTMENTS	45,000	3,465	13,907	31%
SITE REVIEW	35,000	1,635	2,035	6%
BLD PERMITS-PORTS	540,000	64,770	938,752	174%
BLD PERMITS-PEASE	55,000	2,490	86,080	157%
BLD PERMITS-FIRE	95,000	16,503	84,702	89%
ELEC PERMITS-PORT	105,000	13,843	116,636	111%
ELEC PERMITS-PEASE	15,000	390	4,360	29%
PLUM PERMITS-PORT	154,000	41,385	277,415	180%
PLUM PERMITS-PEASE	20,000	300	18,445	92%
SIGN PERMITS	6,000	495	3,610	60%
POLICE HAND GUN PERMITS	300	0	370	123%
POLICE ALARMS	30,000	7,000	28,025	93%
BURNING PERMITS	1,500	0	0	0%
EXCAVATION PERMITS	50,000	925	28,700	57%
FLAGGING PERMIT	9,000	725	5,625	63%
SOLID WASTE	50,000	4,555	61,205	122%
OUTDOOR POOL	0	0	0	0%
RECREATION DEPARTMENT	120,000	0	(1,797)	-1%
BOAT RAMP FEES	10,000	0	7,250	73%
HEALTH FOOD PERMITS	75,000	475	52,040	69%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,533,800	185,492	1,860,841	121%
OTHER LOCAL SOURCES				
TIMBER TAX	500	0	0	0%
PAYMENTS IN LIEU OF TAXES	175,600	0	206,438	118%
MUNICIPAL AGENT FEES	72,000	7,110	57,780	80%
MOTOR VEHICLE FEES	4,850,000	455,592	3,842,547	79%
TITLE APPLICATIONS	9,000	942	7,962	88%
BOAT REGISTRATION	10,000	868	7,114	71%
PDA AIRPORT DISTRICT	2,680,000	0	1,360,063	51%
WATER/SEWER OVERHEAD	1,384,172	115,348	1,038,129	75%
SALE - MUNICIPAL PROP	5,000	0	31,350	627%
MISC REVENUE	67,000	13,999	339,796	507%
TRANSFER FROM FUND 13	0	0	5,578	0%
DOG LICENSES	17,000	522	5,078	30%
MARRIAGE LICENSES	2,200	112	1,463	67%
CERTIFICATES-BIRTH	27,000	2,897	23,372	87%
RENTAL OF CITY PROPERTY	70,000	2,929	138,634	198%
RENTAL OF CITY HALL COM	21,000	1,742	15,700	75%
CABLE FRANCHISE FEE	360,000	0	360,000	100%
POLICE OUTSIDE DETAIL	160,000	20,474	191,130	119%
UNFOUNDED FIRE ALARMS	0	0	600	0%
AMBULANCE FEES	900,000	52,401	571,685	64%
BLASTING PERMIT	100	0	300	300%
NEW DRIVEWAY PERMIT	3,000	0	350	12%
WELFARE DEPT REIMBURSEMENT	15,000	150	3,141	21%
TOTAL OTHER LOCAL SOURCES	10,828,572	675,086	8,208,208	76%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	2,029,175	268,392	1,955,437	96%
METER SPACE RENTAL	46,591	54,775	325,145	698%
PARKING METER -IN DASH	46,072	5,110	39,472	86%
CHARGING STATION	4,000	489	4,307	108%
HANOVER TRANSIENT	1,458,701	129,975	1,180,763	81%
HANOVER PASSES	1,337,700	123,158	976,334	73%
HANOVER PARKING SIGN PERMIT	0	0	100	0%
FOUNDRY PL TRANSIENT	114,640	10,849	108,895	95%
FOUNDRY PL PASSES	301,780	45,631	209,272	69%
PASS REINSTATEMENT	900	195	540	60%
FOUNDRY PL PASS REINSTATEMENT	700	105	465	66%
PARKING VIOLATIONS	405,350	70,655	429,628	106%
BOOT REMOVAL FEE	6,144	1,050	1,050	17%
SUMMONS ADMINISTRATION FEE	250	0	0	0%
TOTAL PARKING REVENUES	5,752,003	710,384	5,231,407	91%
TRANSFER TO PARKING FUND	(3,339,698)	(278,308)	(2,504,773)	75%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	432,076	2,726,634	113%
INTEREST & PENALTIES				
INTEREST ON TAXES	170,549	26,544	163,423	96%
INTEREST ON INVESTMENT	550,000	22,647	455,842	83%
TOTAL INTEREST & PENALTIES	720,549	49,191	619,265	86%
SCHOOL REVENUES				
TUITION	6,704,200	0	3,389,494	51%
OTHER SOURCES	13,000	0	51	0%
TOTAL SCHOOL REVENUES	6,717,200	0	3,389,545	50%
STATE REVENUES				
MUNICIPAL AID	205,234	0	194,479	0%
ROOMS AND MEALS TAX	1,125,000	0	1,123,684	100%
HIGHWAY BLOCK GRANT	402,000	0	343,315	85%
BONDED DEBT-SCHOOL	1,016,222	0	508,111	50%
OTHER STATE REVENUE	740,973	0	370,487	50%
TOTAL STATE REVENUES	3,489,429	0	2,540,076	73%
USE OF FUND BALANCE				
USE OF FUND BALANCE	150,000	0	150,000	0%
RESERVE FOR DEBT	1,900,000	0	1,900,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	150,000	0	150,000	100%
TOTAL USE OF FUND BALANCE	2,200,000	0	2,200,000	100%
TOTAL GENERAL FUND REVENUE	119,115,338	1,341,846	113,394,669	95%

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

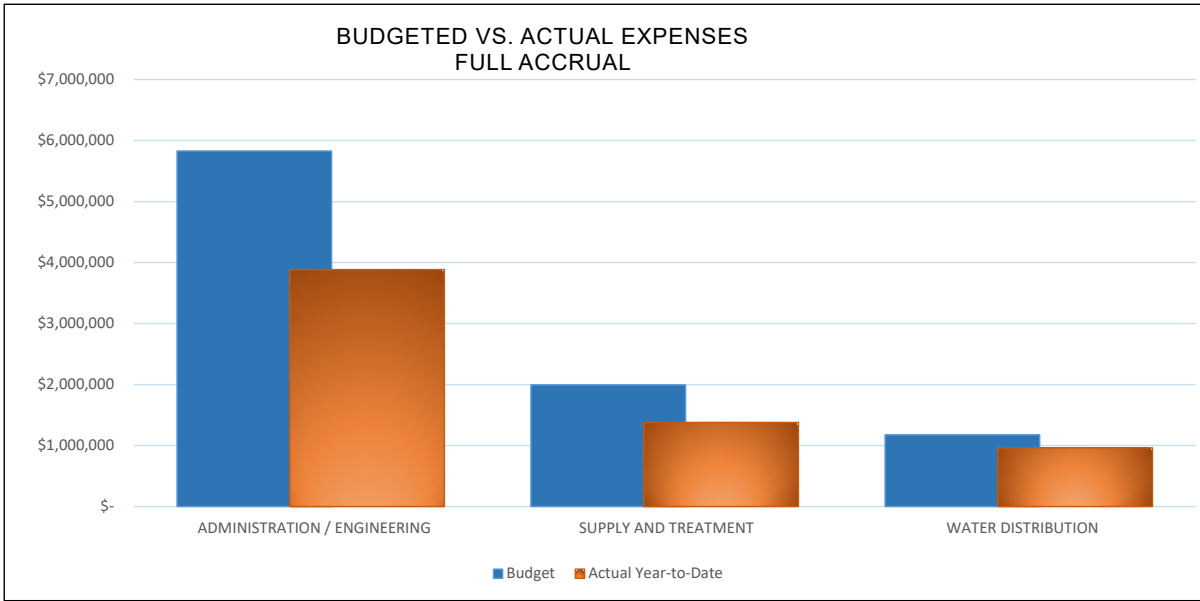
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

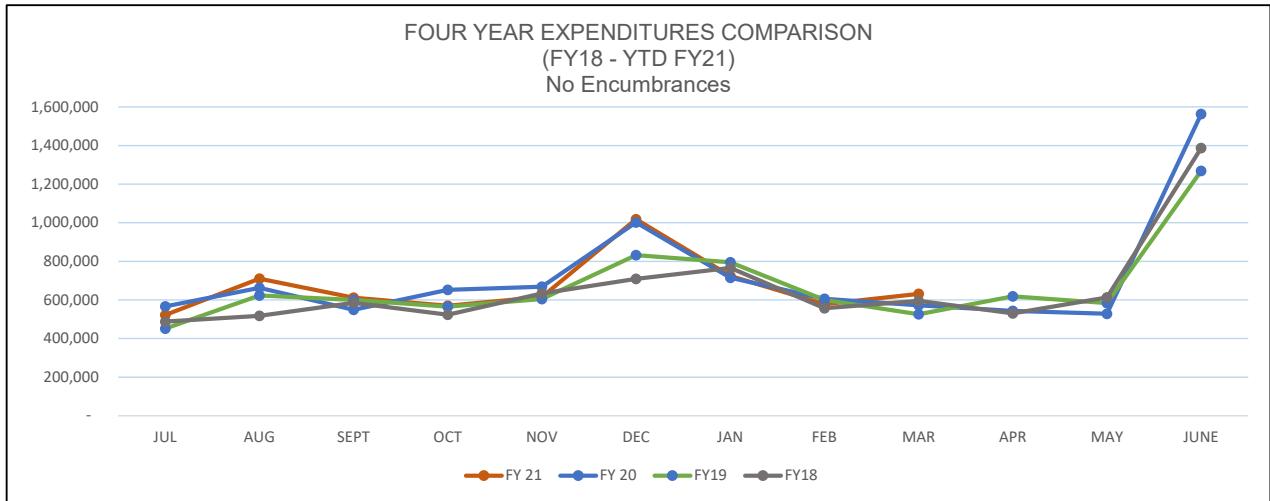
WATER FUND YTD EXPENSES

MONTH ENDING March 31, 2021

75.0% of Fiscal Year



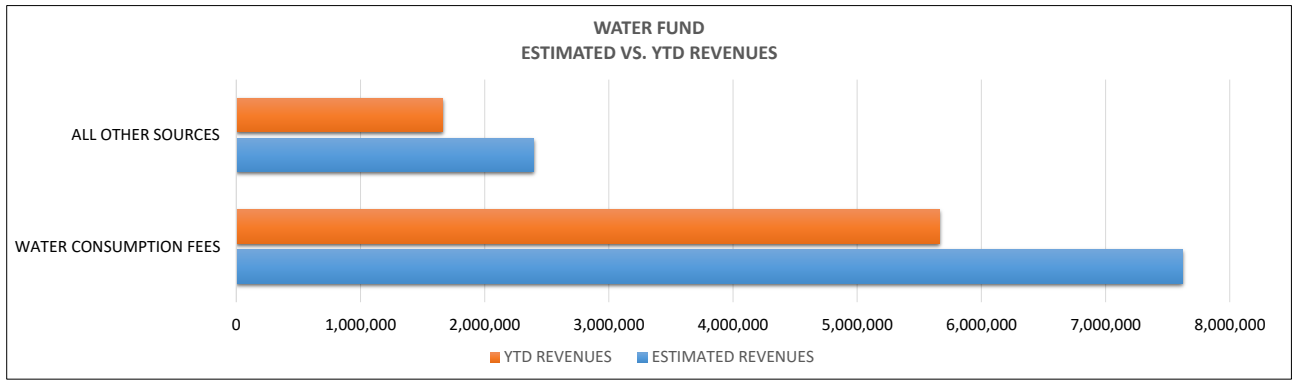
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
		March 31, 2021				
ADMINISTRATION / ENGINEERING	5,829,188	361,790	7,976	3,884,787	1,944,401	66.6%
SUPPLY AND TREATMENT	1,996,850	189,109	112,655	1,379,221	617,629	69.1%
WATER DISTRIBUTION	1,176,378	80,973	124,786	962,128	214,250	81.8%
TOTAL	9,002,416.00	631,872	245,416	6,226,136	2,776,280	69.2%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	522,041	710,123	611,573	569,516	615,190	1,018,094
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
FY18	488,099	518,219	585,122	522,965	633,742	708,600

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 21	724,212	578,095	631,872	-	-	-
FY 20	715,268	606,134	572,540	543,605	528,530	1,562,776
FY 19	794,488	599,554	525,873	618,095	584,288	1,268,493
FY18	766,312	556,833	595,793	530,773	612,272	1,386,622

WATER FUND REVENUES



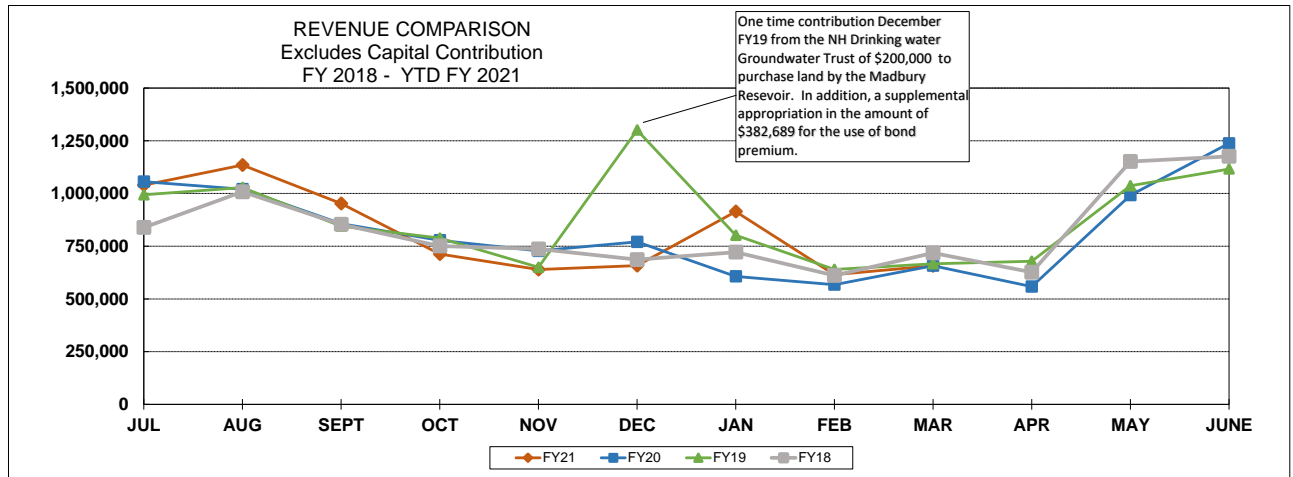
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	7,618,748	76.1%	5,660,368	74.3%
OTHER CHARGES	2,024,443	20.2%	1,236,727	61.1%
OTHER FINANCING SOURCES	367,486	3.7%	425,974	115.9%
CAPITAL CONTRIBUTIONS	0	0.0%	3,316,653	0.0%
TOTAL	\$ 10,010,677	100.0%	\$ 10,639,723	106.3%

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	6,775,291
FY21 YTD	<u>3,316,653</u>
Total to date	\$13,078,821

FY20 YTD	\$52,000
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FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY21	1,039,610	1,134,800	952,480	712,576	639,408	657,908
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

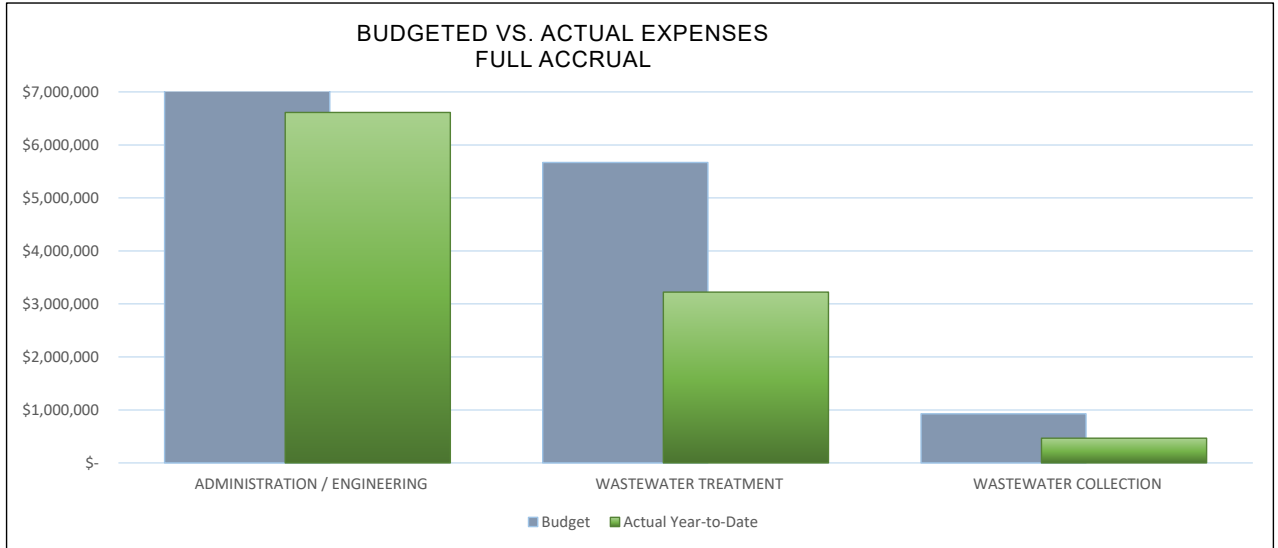
FY	JAN	FEB	*MAR	APR	MAY	JUNE
FY21	914,094	615,195	657,000	-	-	-
FY20	606,941	567,523	657,476	558,450	991,948	1,237,800
FY19	801,873	639,863	666,901	678,537	1,036,551	1,116,114
FY18	721,789	611,340	718,228	626,619	1,151,748	1,175,887

*Estimated

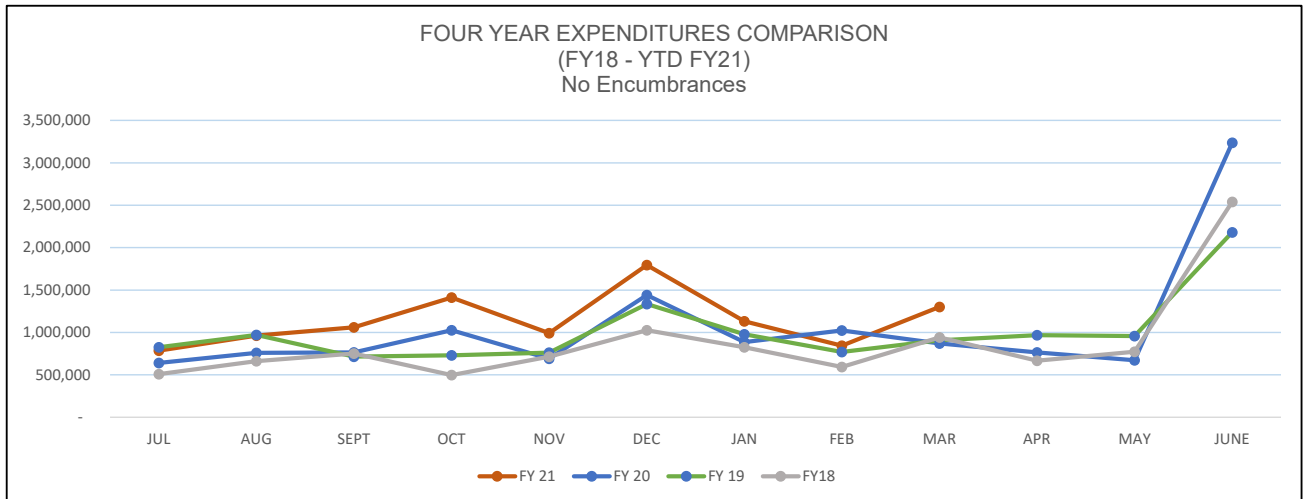
SEWER FUND EXPENSES

MONTH ENDING March 31, 2021

75.0% of Fiscal Year



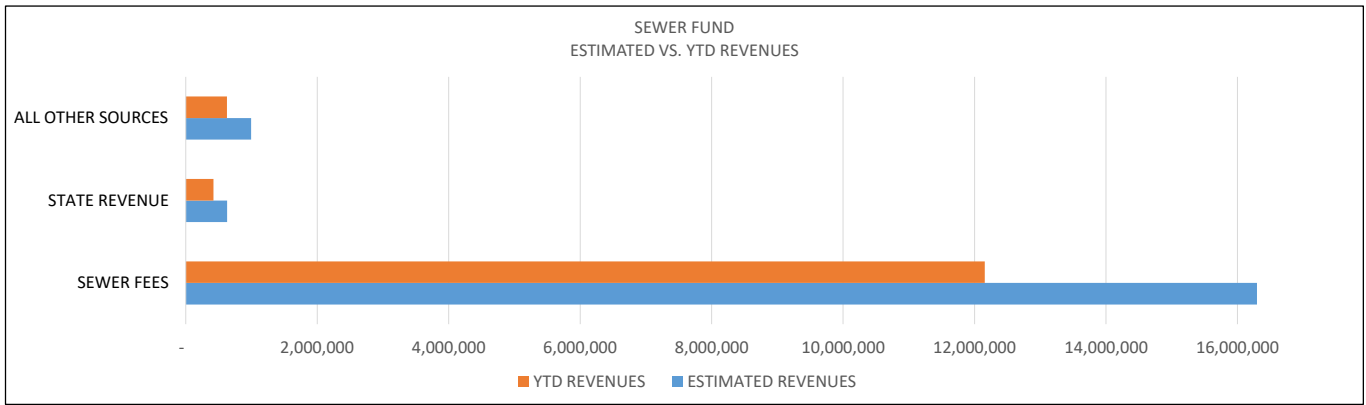
SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING March 31, 2021	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	12,431,063	758,698	18,598	6,612,036	5,819,027	53.2%
WASTEWATER TREATMENT	5,667,258	497,036	193,885	3,222,471	2,444,787	56.9%
WASTEWATER COLLECTION	925,736	45,797	84,196	466,415	459,321	50.4%
TRANSFER TO STORMWATER	277,707	-	-	277,707	-	100.0%
TOTAL	19,301,764	1,301,531	296,679	10,578,630	8,723,134	54.81%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	785,364	961,766	1,060,848	1,411,310	991,535	1,794,180
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
FY18	507,618	662,521	751,878	497,081	714,624	1,025,544

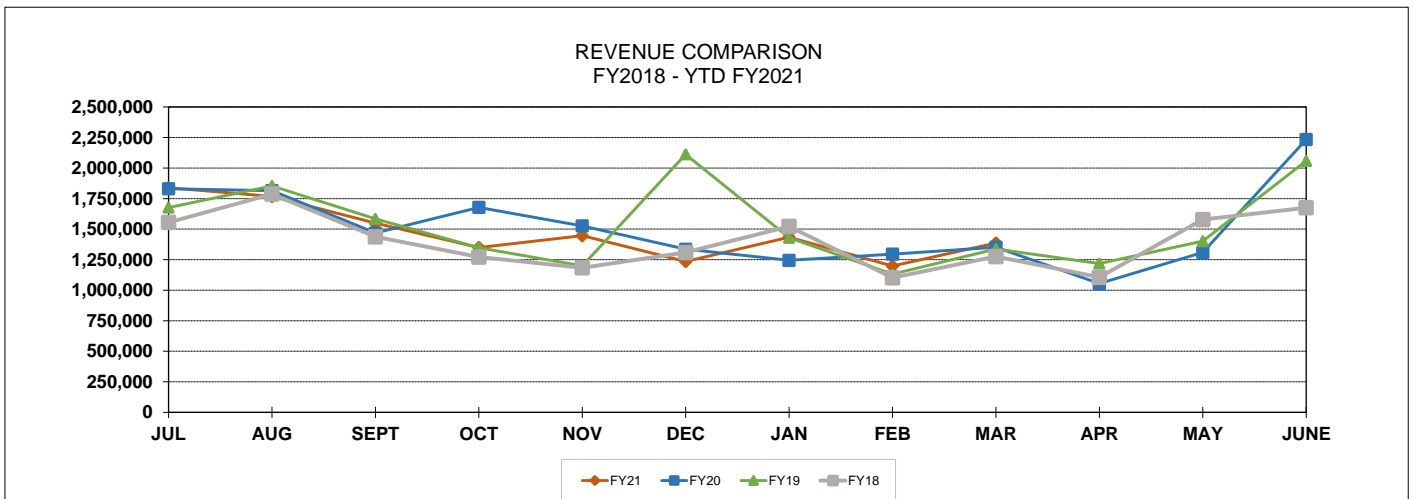
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 21	1,132,271	843,146	1,301,531	-	-	-
FY 20	885,513	1,022,676	871,311	764,822	670,804	3,236,162
FY 19	977,718	770,846	907,578	968,706	957,892	2,181,155
FY18	826,304	593,065	942,121	667,514	771,142	2,539,517

SEWER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	16,297,829	91.0%	12,154,619	74.6%
OTHER CHARGES	348,000	1.9%	149,207	42.9%
STATE REVENUE	628,252	3.5%	422,077	67.2%
OTHER FINANCING SOURCES	644,918	3.6%	476,325	73.9%
TOTAL	17,918,999	100.0%	13,202,228	73.7%

- Sewer Fees:** Sewer charges based on water consumption
- Other Charges:** Septage, permits, and capacity use surcharge
- State Revenues:** State Aid Grants
- Other Financing Sources:** Interest on investments and special agreements



FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY21	1,838,919	1,767,116	1,548,572	1,349,307	1,446,022	1,234,782
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	1,433,678	1,198,031	1,385,801	-	-	-
FY20	1,244,717	1,295,534	1,352,001	1,054,697	1,308,682	** 2,233,567
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

**FY20 Revenues do not include adjustment for loss on disposal of assets

PARKING AND TRANSPORTATION FUND

MONTH ENDING March 31, 2021

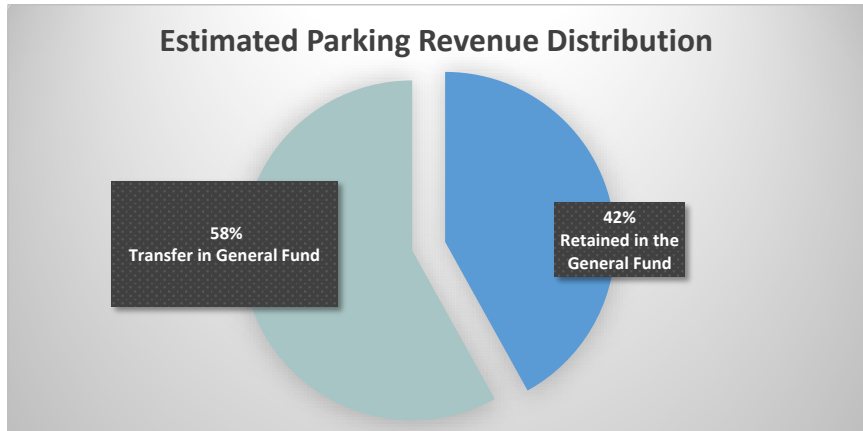
The Parking & Transportation fund is a Special Revenue Fund which accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

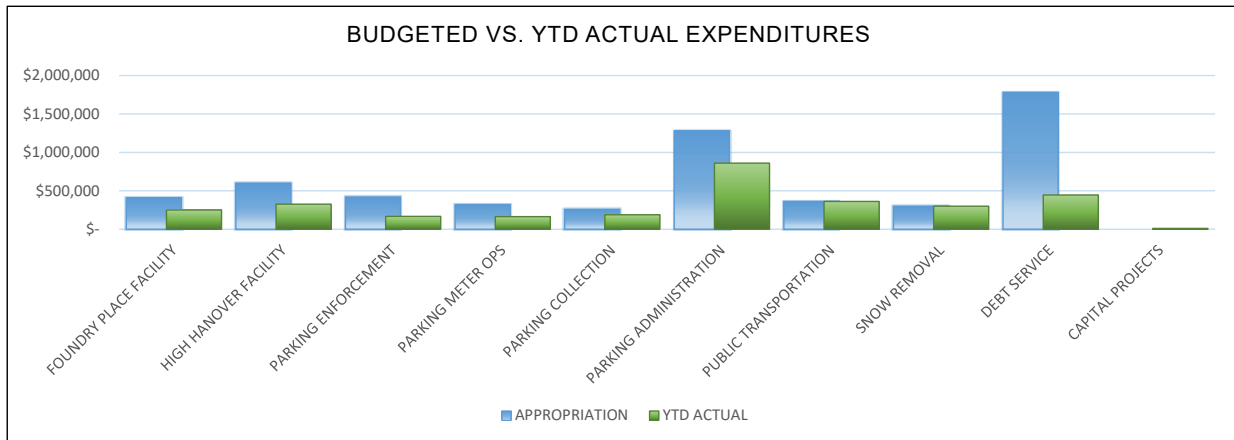
Parking & Transportation expenditures are funded 100% from parking related revenues
 Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.
 The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

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.

**See Page 7 for
Year-to-date
Parking Revenues**



EXPENDITURES



PARKING AND TRANSPORTATION	APPROPRIATION	PERIOD	ENCUMBRANCES	Actual + Enc	Year-To-Date	% Expended
		ENDING		Total	Balance	
		<i>March 31, 2021</i>				
FOUNDRY PLACE FACILITY	407,346	34,652	1,950	252,551	154,795	62.0%
HIGH HANOVER FACILITY	600,249	38,291	8,996	335,481	264,768	55.9%
PARKING ENFORCEMENT	419,484	19,347	22,513	189,945	229,539	45.3%
PARKING METER OPS	320,906	22,416	33,240	197,342	123,564	61.5%
PARKING COLLECTION	258,382	16,394	-	188,169	70,213	72.8%
PARKING ADMINISTRATION	1,279,434	87,642	248	860,484	418,950	67.3%
PUBLIC TRANSPORTATION	362,000	-	-	362,000	-	100.0%
PARKING ENGINEERING	159,723	8,466	-	-	159,723	0.0%
SNOW REMOVAL	300,000	300,000	-	300,000	-	100.0%
DEBT SERVICE	1,781,313	-	-	445,656	1,335,657	25.0%
CAPITAL PROJECTS	-	-	-	10,750	(10,750)	0.0%
CONTINGENCY	75,000	-	-	-	75,000	0.0%
TOTAL	5,963,837	527,208	66,947	3,142,378	2,821,459	52.7%