

City of

Portsmouth

New Hampshire



Monthly Financial Summary Report

Month Ending May 31, 2021

91.7% 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 - This report 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 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>

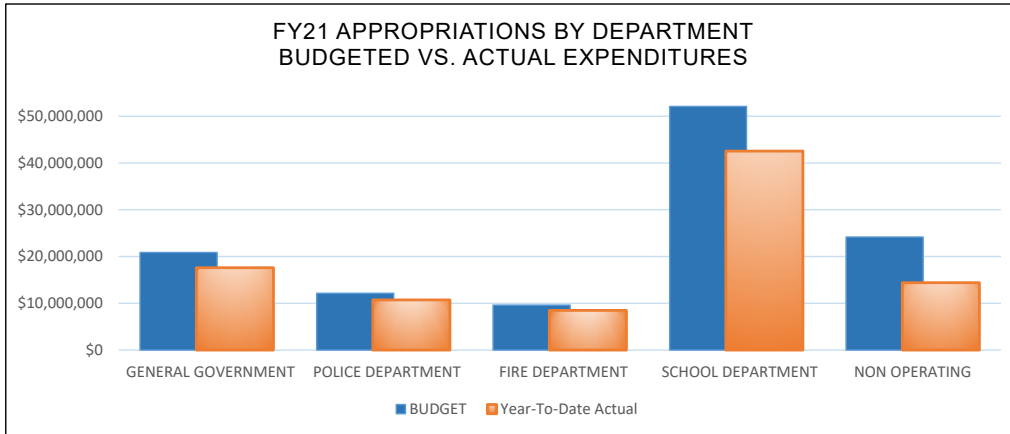
EXPENDITURES - detail pg 3 & 4

	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 May 31, 2021
91.7% of Fiscal Year



APPROPRIATION	PERIOD ENDING May 31, 2021	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	%tage Expended	
OPERATING						
GENERAL GOVERNMENT	20,896,449	1,264,200	332,079	17,615,031	3,281,419	84%
POLICE DEPARTMENT	12,152,363	704,871	121,757	10,729,024	1,423,339	88%
FIRE DEPARTMENT	9,624,468	540,621	14,194	8,486,035	1,138,433	88%
SCHOOL DEPARTMENT	52,102,298	3,423,923	-	42,553,820	9,548,478	82%
COLLECTIVE BARGAINING	4,991	-	-	4,991	-	-
INDOOR POOL/PRESCOTT PARK	174,344	99,344	-	174,344	-	100%
TOTAL OPERATING	94,954,913	6,032,959	468,030	79,558,253	15,396,660	84%
NON OPERATING						
DEBT SERVICE	13,270,440	785,174	2,400	6,393,983	6,876,457	48%
COUNTY TAX	5,699,880	-	-	5,667,030	32,850	99%
CAPITAL OUTLAY	1,276,000	6	61,011	404,949	871,051	32%
OTHER NON-OPERATING	3,914,105	284,295	27,275	1,941,009	1,973,096	50%
TOTAL NON OPERATING	24,160,425	1,069,475	90,686	14,406,971	9,753,454	60%
TOTAL	119,115,338	7,102,434	558,715	93,965,224	25,150,114	79%

EXPENDITURE TRENDS

JULY:

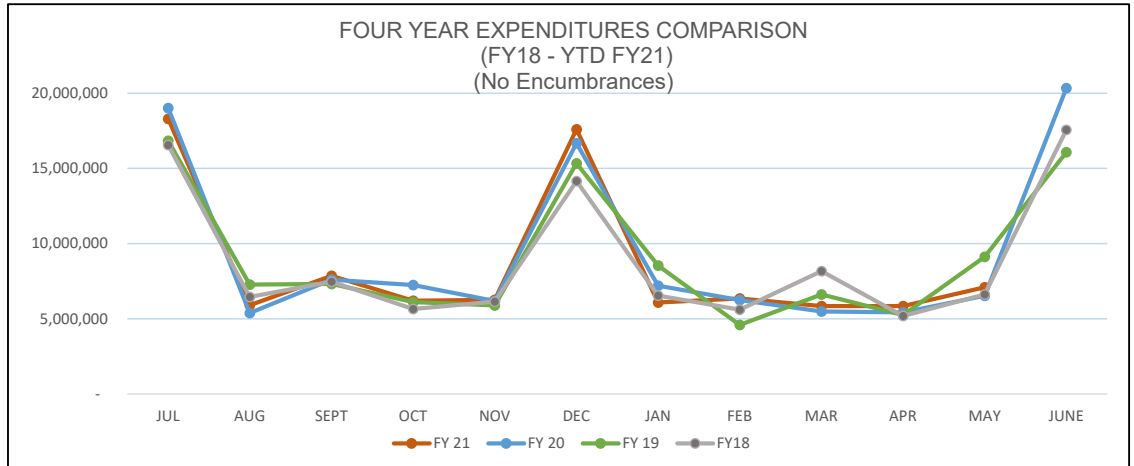
Annualized Expenditures
 Transfer out from
 Departments to the *Leave
 at Termination and Health
 Insurance Stabilization
 Funds.*

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	5,847,200	5,849,386	7,102,434	-
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 May 31, 2021

91.7% of Fiscal Year

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	% EXPENDED
GENERAL GOVERNMENT						
SALARIES	8,501,759	633,979	-	7,315,218	1,186,542	86%
PART TIME SALARIES	1,083,199	48,642	-	650,084	433,115	60%
OVERTIME	359,500	135	-	531,336	(171,836)	148%
LONGEVITY	62,410	89	-	60,375	2,035	97%
* LEAVE AT TERMINATION	250,000	-	-	250,000	-	100%
* HEALTH STABILIZATION FUND	2,190,243	-	-	2,190,243	-	100%
HEALTH PREMIUM STIPEND	25,000	-	-	21,057	3,943	84%
RETIREMENT	1,026,504	68,371	-	933,216	93,288	91%
OTHER BENEFITS	1,197,174	66,827	7,825	973,279	223,895	81%
OTHER OPERATING	6,200,660	446,157	324,254	4,690,224	1,510,436	76%
TOTAL GENERAL GOVERNMENT	20,896,449	1,264,200	332,079	17,615,031	3,281,419	84%
*Annualized Expenditures	(2,440,243)			(2,440,243)		
Net total	18,456,206	1,264,200	332,079	15,174,788	3,281,419	82%
POLICE DEPARTMENT						
SALARIES	6,046,099	432,879	-	5,105,152	940,947	84%
PART TIME SALARIES	154,267	7,454	-	78,796	75,471	51%
OVERTIME	586,022	67,762	-	670,732	(84,710)	114%
HOLIDAY	199,486	-	-	184,001	15,485	92%
LONGEVITY	44,094	-	-	39,564	4,530	90%
STIPENDS	91,163	-	-	41,939	49,224	46%
SPECIAL DETAIL	60,630	1,491	-	41,048	19,582	68%
* LEAVE AT TERMINATION	130,203	-	-	130,203	-	100%
* HEALTH INSURANCE	1,805,664	-	-	1,805,664	-	100%
HEALTH PREMIUM STIPEND	14,000	-	-	9,664	4,336	69%
RETIREMENT	1,752,056	124,933	-	1,520,606	231,450	87%
OTHER BENEFITS	490,960	23,749	-	413,443	77,517	84%
OTHER OPERATING	777,719	46,602	121,757	688,212	89,507	88%
POLICE DEPARTMENT TOTAL	12,152,363	704,871	121,757	10,729,024	1,423,339	88%
*Annualized Expenditures	(1,935,867)			(1,935,867)		
Net total	10,216,496	704,871	121,757	8,793,157	1,423,339	86%
FIRE DEPARTMENT						
SALARIES	4,032,282	300,895	-	3,465,541	566,741	86%
PART TIME SALARIES	52,473	3,119	-	39,942	12,531	76%
OVERTIME	689,500	53,839	-	629,023	60,477	91%
HOLIDAY	159,153	-	-	140,418	18,735	88%
LONGEVITY	30,865	-	-	29,441	1,424	95%
CERTIFICATION STIPENDS	311,387	23,032	-	263,727	47,660	85%
* LEAVE AT TERMINATION	70,084	-	-	70,084	-	100%
* HEALTH INSURANCE	1,465,134	-	-	1,465,134	-	100%
HEALTH PREMIUM STIPEND	81,996	-	-	70,097	11,899	85%
RETIREMENT	1,578,681	112,548	-	1,348,976	229,705	85%
OTHER BENEFITS	536,095	13,075	-	507,804	28,291	95%
OTHER OPERATING	616,818	34,115	14,194	455,847	160,971	74%
FIRE DEPARTMENT TOTAL	9,624,468	540,621	14,194	8,486,035	1,138,433	88%
*Annualized Expenditures	(1,535,218)			(1,535,218)		
Net total	8,089,250	540,621	14,194	6,950,817	1,138,433	86%
SCHOOL						
SALARIES	27,990,815	2,196,098	-	22,108,303	5,882,512	79%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	7,916,267	-	-	7,916,267	-	100%
RETIREMENT	4,548,169	335,124	-	3,500,054	1,048,115	77%
WORKERS COMPENSATION	114,867	-	-	114,867	-	100%
OTHER BENEFITS	3,216,860	233,110	-	2,455,343	761,517	76%
OTHER OPERATING	8,015,320	659,591	-	6,158,986	1,856,334	77%
SCHOOL DEPARTMENT TOTAL	52,102,298	3,423,923	-	42,553,820	9,548,478	82%
*Annualized Expenditures	(8,216,267)			(8,216,267)		
Net total	43,886,031	3,423,923	-	34,337,553	9,548,478	78%
NON-OPERATING						
DEBT SERVICE	13,270,440	785,174	2,400	6,393,983	6,876,457	48%
COUNTY TAX	5,699,880	-	-	5,667,030	32,850	99%
CAPITAL OUTLAY	1,276,000	6	61,011	404,949	871,051	32%
OTHER NON-OPERATING	3,914,105	284,295	27,275	1,941,009	1,973,096	50%
TOTAL NON-OPERATING	24,160,425	1,069,475	90,686	14,406,971	9,753,454	60%
COLLECTIVE BARGAINING CONTINGENCY	4,991				4,991	
TRANSFER TO INDOOR POOL	75,000	-		75,000	-	
TRANSFER TO PRESCOTT PARK	99,344	99,344		99,344	-	
TOTAL GENERAL FUND	119,115,338	7,102,434	558,715	93,965,224	25,150,114	79%

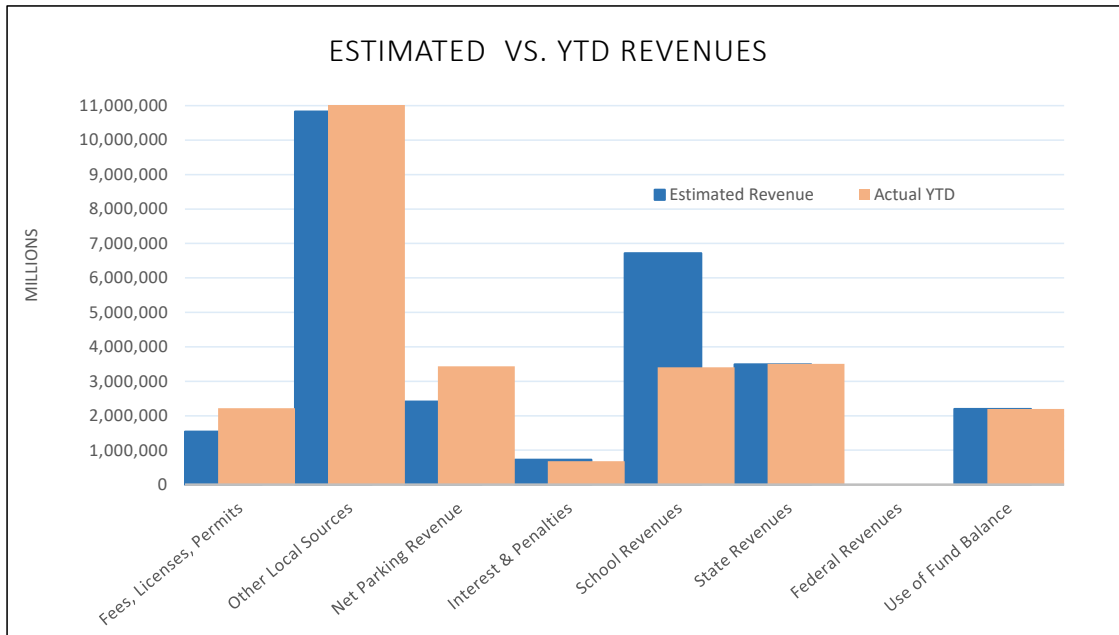
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.

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.

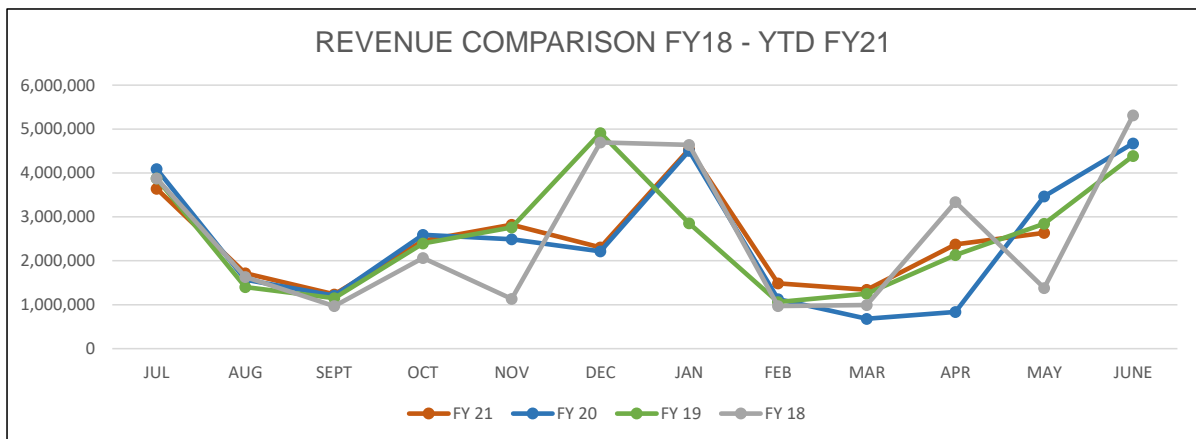
Other Non-Operating: Rolling Stock, IT upgrade and equipment replacement, contingency, overlay, etc.

GENERAL FUND REVENUES



REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD Received	%
Fees, Licenses, Permits	1,536,600	5%	2,216,366	144%
Other Local Sources	10,825,772	39%	11,115,752	103%
Net Parking Revenue	2,412,305	9%	3,436,336	142%
Interest & Penalties	720,549	3%	679,983	94%
School Revenues	6,717,200	24%	3,404,366	51%
State Revenues	3,489,429	13%	3,504,393	100%
Federal Revenues	0	0%	0	0%
Use of Fund Balance	2,200,000	8%	2,200,000	100%
TOTAL REVENUES	\$ 27,901,855	100%	\$ 26,557,196	95%

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	2,373,148	2,639,480	-
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 MAY 31, 2021 - 91.7% 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	135	13,563	113%
OTHER LICENSES	26,000	965	4,875	19%
PLANNING BOARD/BOA/SITE REVIEW	160,000	14,440	171,078	107%
BLD PERMITS-PORTS	540,000	60,130	1,055,867	196%
BLD PERMITS-PEASE	55,000	100	86,810	158%
BLD PERMITS-FIRE	95,000	14,259	115,067	121%
ELEC PERMITS-PORT	105,000	9,201	157,441	150%
ELEC PERMITS-PEASE	15,000	2,950	7,780	52%
PLUM PERMITS-PORT	154,000	36,620	351,175	228%
PLUM PERMITS-PEASE	20,000	410	23,765	119%
SIGN PERMITS	6,000	775	5,290	88%
POLICE ALARMS	30,000	375	33,555	112%
BURNING PERMITS	1,500	0	0	0%
EXCAVATION PERMITS	50,000	4,650	39,100	78%
FLAGGING PERMIT	9,000	1,400	10,725	119%
SOLID WASTE	50,000	8,041	76,364	153%
BLASTING PERMIT	100	100	400	400%
NEW DRIVEWAY PERMIT	3,000	150	750	25%
OUTDOOR POOL	0	0	0	0%
RECREATION DEPARTMENT	120,000	(91)	(2,374)	-2%
BOAT RAMP FEES	10,000	1,230	8,480	85%
HEALTH FOOD PERMITS	75,000	3,060	56,655	76%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,536,600	158,899	2,216,366	144%
OTHER LOCAL SOURCES				
TIMBER TAX	500	68	68	14%
PAYMENTS IN LIEU OF TAXES	175,600	0	206,438	118%
MUNICIPAL AGENT FEES	72,000	6,723	71,049	99%
MOTOR VEHICLE FEES	4,850,000	407,248	4,757,315	98%
TITLE APPLICATIONS	9,000	944	9,866	110%
BOAT REGISTRATION	10,000	3,655	13,387	134%
PDA AIRPORT DISTRICT	2,680,000	1,388,777	2,748,839	103%
WATER/SEWER OVERHEAD	1,384,172	115,348	1,268,824	92%
SALE - MUNICIPAL PROP	5,000	0	31,350	627%
MISC REVENUE	67,000	4,439	423,551	632%
TRANSFER FROM FUND 13	0	4,510	10,087	0%
DOG LICENSES	17,000	2,020	16,445	97%
MARRIAGE LICENSES	2,200	175	1,743	79%
CERTIFICATES-BIRTH	27,000	2,270	28,239	105%
RENTAL OF CITY PROPERTY	70,000	6,544	154,491	221%
RENTAL OF CITY HALL COM	21,000	1,742	19,184	91%
CABLE FRANCHISE FEE	360,000	0	360,000	100%
POLICE HAND GUN PERMITS	300	50	440	147%
POLICE OUTSIDE DETAIL	160,000	23,429	237,184	148%
UNFOUNDED FIRE ALARMS	0	0	600	0%
AMBULANCE FEES	900,000	69,445	753,412	84%
WELFARE DEPT REIMBURSEMENT	15,000	0	3,241	22%
TOTAL OTHER LOCAL SOURCES	10,825,772	2,037,386	11,115,752	103%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	2,029,175	267,129	2,477,851	122%
METER SPACE RENTAL	46,591	(11,670)	358,390	769%
PARKING METER -IN DASH	46,072	4,055	46,498	101%
CHARGING STATION	4,000	398	5,244	131%
HANOVER TRANSIENT	1,458,701	186,937	1,523,738	104%
HANOVER PASSES	1,337,700	72,254	1,159,947	87%
HANOVER PARKING SIGN PERMIT	0	50	150	0%
FOUNDRY PL TRANSIENT	114,640	16,821	138,726	121%
FOUNDRY PL PASSES	301,780	25,200	252,942	84%
PASS REINSTATEMENT	900	165	795	88%
FOUNDRY PL PASS REINSTATEMENT	700	105	1,230	176%
PARKING VIOLATIONS	405,350	39,442	527,415	130%
BOOT REMOVAL FEE	6,144	450	4,800	78%
SUMMONS ADMINISTRATION FEE	250	0	0	0%
TOTAL PARKING REVENUES	5,752,003	601,336	6,497,725	113%
TRANSFER TO PARKING FUND	(3,339,698)	(278,308)	(3,061,390)	92%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	323,028	3,436,336	142%
INTEREST & PENALTIES				
INTEREST ON TAXES	170,549	9,432	177,139	104%
INTEREST ON INVESTMENT	550,000	24,615	502,845	91%
TOTAL INTEREST & PENALTIES	720,549	34,047	679,983	94%
SCHOOL REVENUES				
TUITION	6,704,200	0	3,403,038	51%
OTHER SOURCES	13,000	400	1,328	10%
TOTAL SCHOOL REVENUES	6,717,200	400	3,404,366	51%
STATE REVENUES				
MUNICIPAL AID	205,234	0	194,479	95%
ROOMS AND MEALS TAX	1,125,000	0	1,123,684	100%
HIGHWAY BLOCK GRANT	402,000	85,719	429,034	107%
BONDED DEBT- HIGH SCHOOL	1,016,222	0	1,016,222	100%
BONDED DEBT - MIDDLE SCHOOL	740,973	0	740,974	100%
TOTAL STATE REVENUES	3,489,429	85,719	3,504,393	100%
USE OF FUND BALANCE				
USE OF FUND BALANCE	150,000	0	150,000	100%
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	2,639,480	118,407,297	99%

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

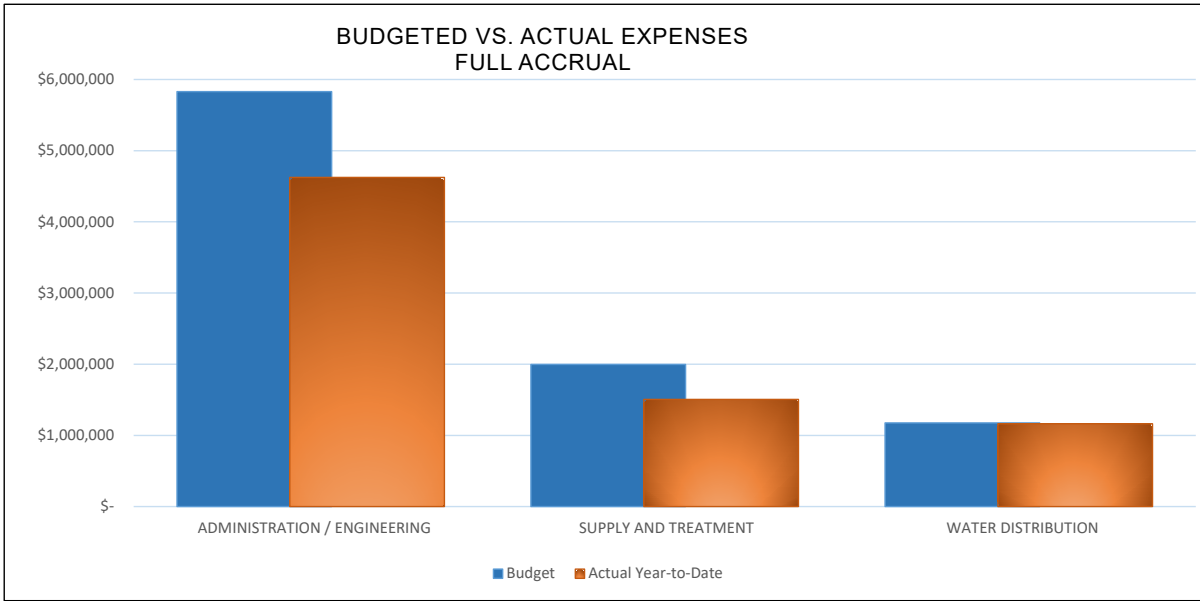
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

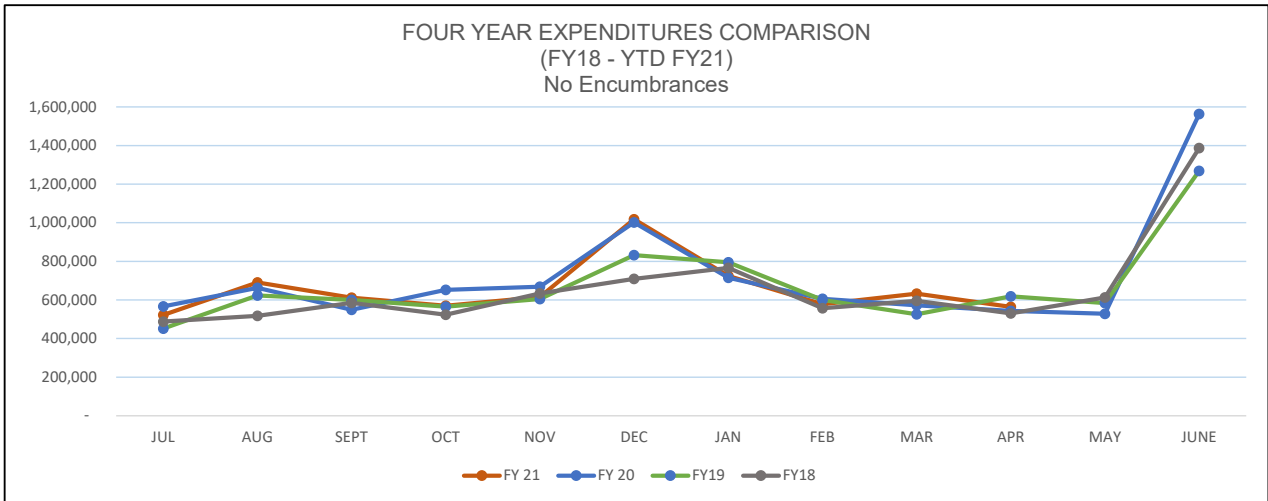
WATER FUND YTD EXPENSES

MONTH ENDING May 31, 2021

91.7% of Fiscal Year



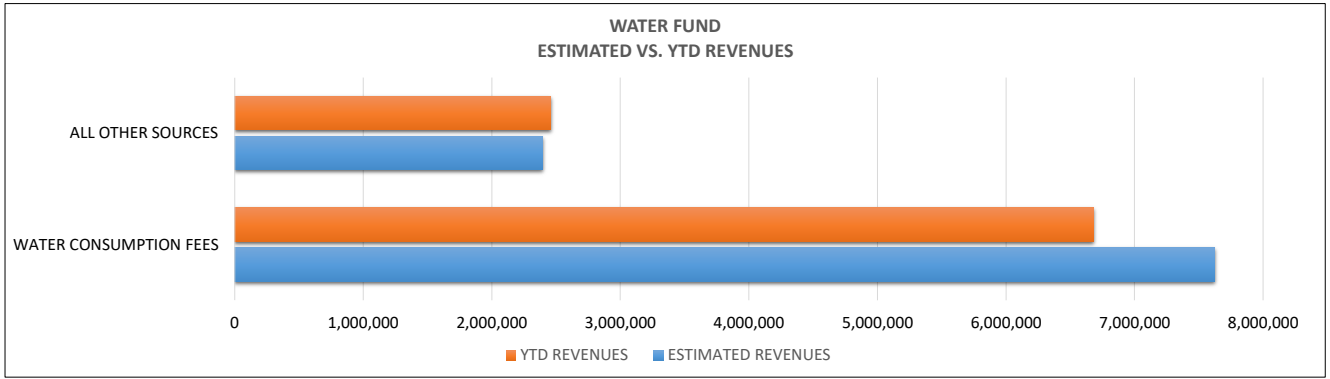
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING May 31, 2021	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	5,829,188	366,492	14,858	4,624,095	1,205,093	79.3%
SUPPLY AND TREATMENT	1,996,850	125,372	38,477	1,505,265	491,585	75.4%
WATER DISTRIBUTION	1,176,378	110,819	122,431	1,163,288	13,090	98.9%
TOTAL	9,002,416.00	602,683	175,766	7,292,647	1,709,769	81.0%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	522,041	690,839	611,459	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	633,016	564,055	-	-
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



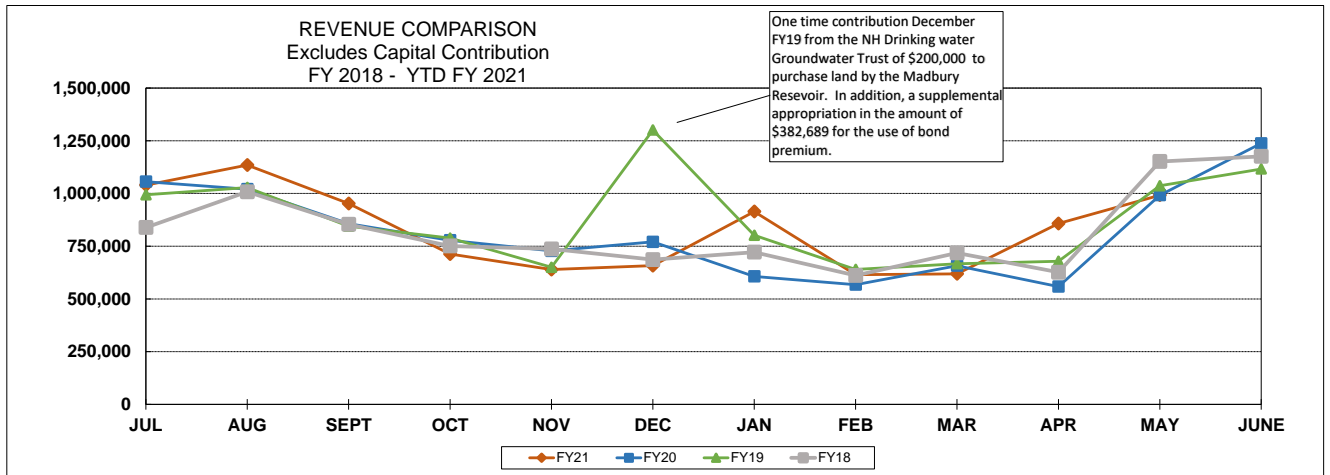
Water Fund Estimated and Year-to-Date Revenues				
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	7,618,748	76.1%	6,676,970	87.6%
OTHER CHARGES	2,024,443	20.2%	1,824,185	90.1%
OTHER FINANCING SOURCES	367,486	3.7%	633,252	172.3%
CAPITAL CONTRIBUTIONS	0	0.0%	3,902,984	0.0%
TOTAL	\$ 10,010,677	100.0%	\$ 13,037,391	130.2%

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



Capital contribution from the Air Force for the Pease Well Mitigation project:	
FY18	1,215,792
FY19	1,771,085
FY20	6,775,291
FY21 YTD	<u>3,902,984</u>
Total to date	\$13,665,152

Other Capital Contribution	
FY20 YTD	\$52,000

REVENUES: EXCLUDES CAPITAL CONTRIBUTION						
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

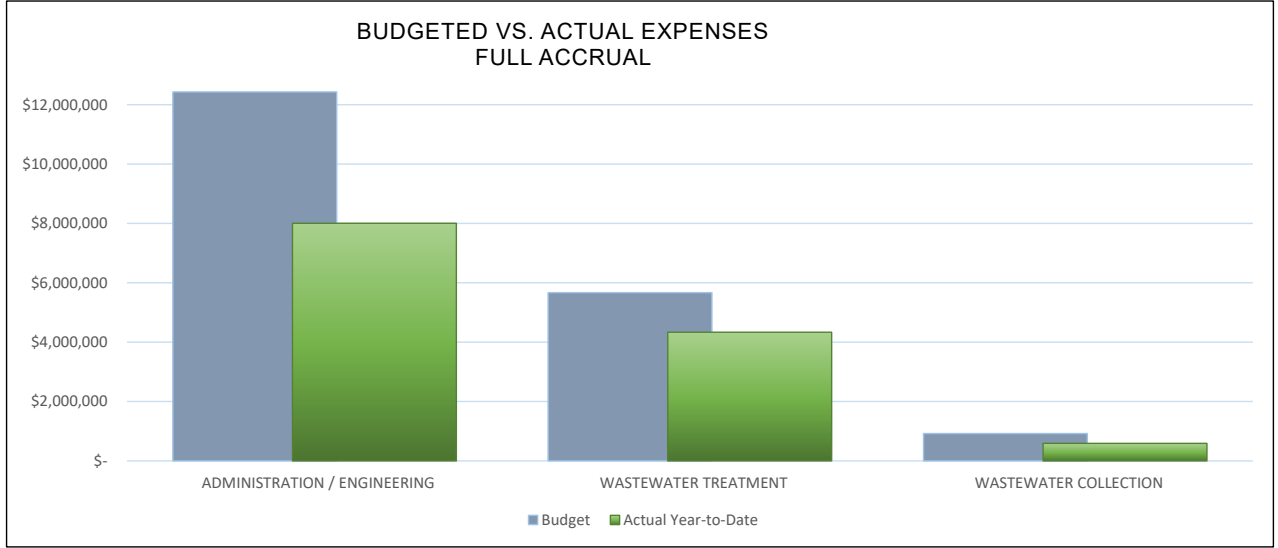
FY	JAN	FEB	MAR	APR	*MAY	JUNE
FY21	914,094	615,036	619,021	857,529	991,946	-
FY20	606,941	567,523	657,476	558,450	991,948	1,237,800
FY19	801,873	639,863	666,901	678,537	1,036,551	1,116,114
FY18	721,789	611,340	718,228	626,619	1,151,748	1,175,887

*Estimated

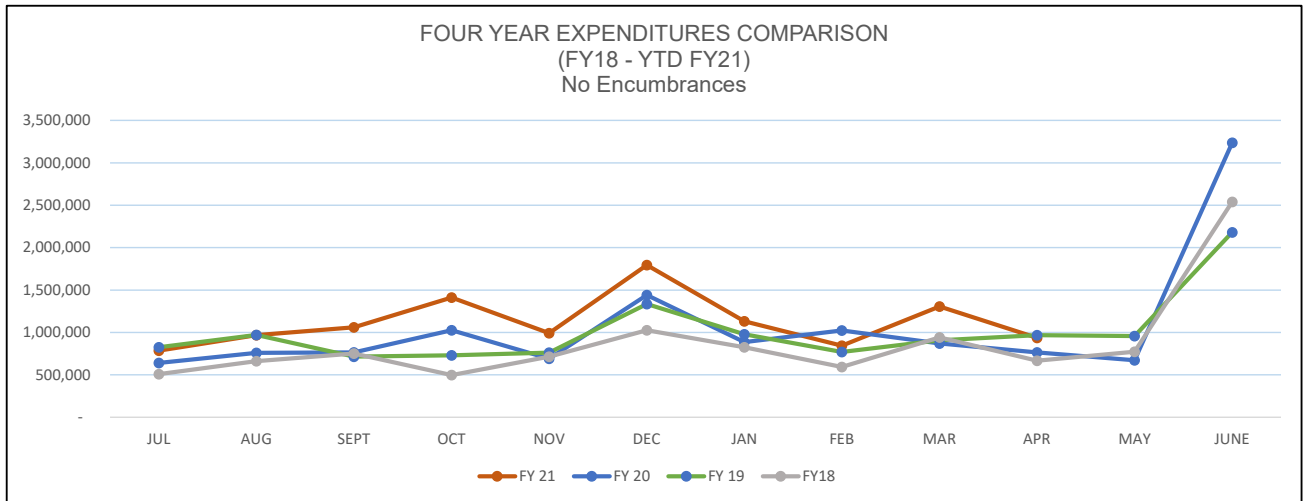
SEWER FUND EXPENSES

MONTH ENDING May 31, 2021

91.7% of Fiscal Year



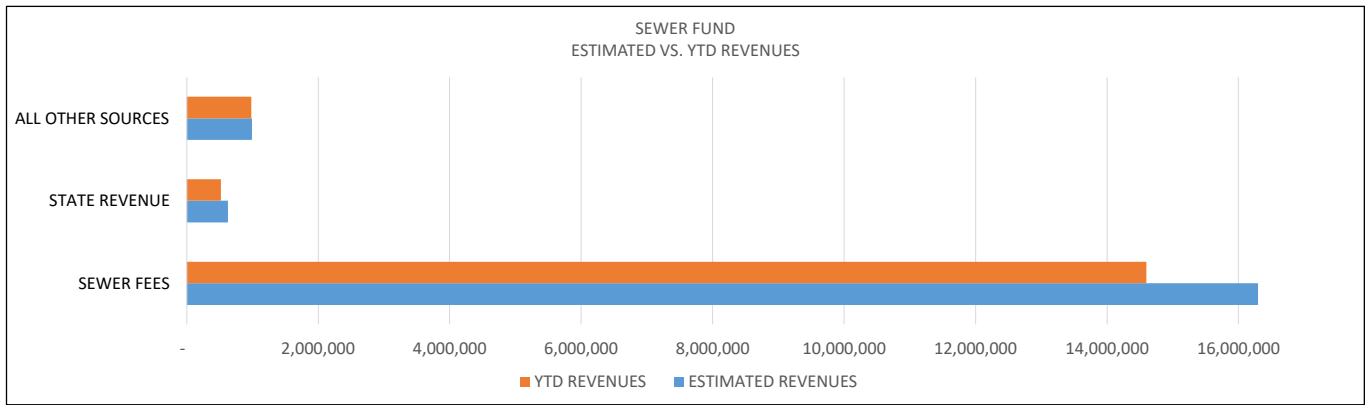
SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING May 31, 2021	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	12,431,063	729,564	40,512	8,006,638	4,424,425	64.4%
WASTEWATER TREATMENT	5,667,258	518,910	532,401	4,335,976	1,331,282	76.5%
WASTEWATER COLLECTION	925,736	56,847	105,921	591,340	334,396	63.9%
TRANSFER TO STORMWATER	277,707	-	-	277,707	-	100.0%
TOTAL	19,301,764	1,305,321	678,834	13,211,660	6,090,104	68.45%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	785,364	968,571	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

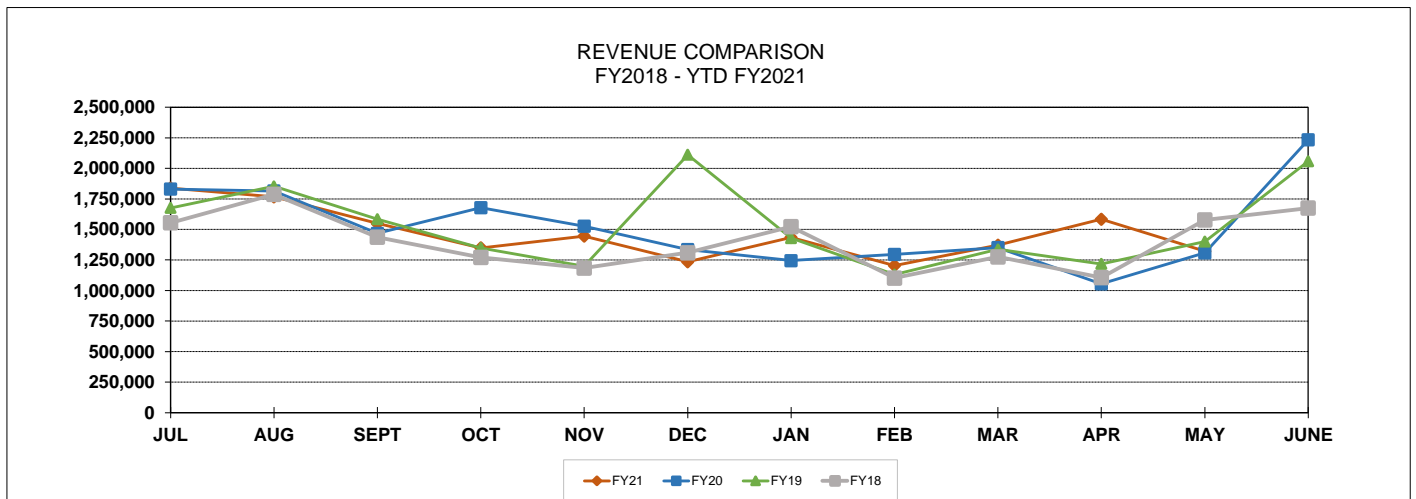
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 21	1,132,271	843,146	1,304,790	935,490	-	-
FY 20	885,513	1,022,676	871,311	764,822	670,804	3,236,162
FY 19	977,718	770,846	907,578	968,706	957,892	2,181,155
FY18	826,304	593,065	942,121	667,514	771,142	2,539,517

SEWER FUND REVENUES



Sewer Fund Estimated and Year-to-Date Revenues				
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	16,297,829	91.0%	14,598,617	89.6%
OTHER CHARGES	348,000	1.9%	181,818	52.2%
STATE REVENUE	628,252	3.5%	519,630	82.7%
OTHER FINANCING SOURCES	644,918	3.6%	798,082	123.7%
TOTAL	17,918,999	100.0%	16,098,147	89.8%

- 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	1,204,418	1,371,239	1,583,056	1,321,038	-
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 May 31, 2021

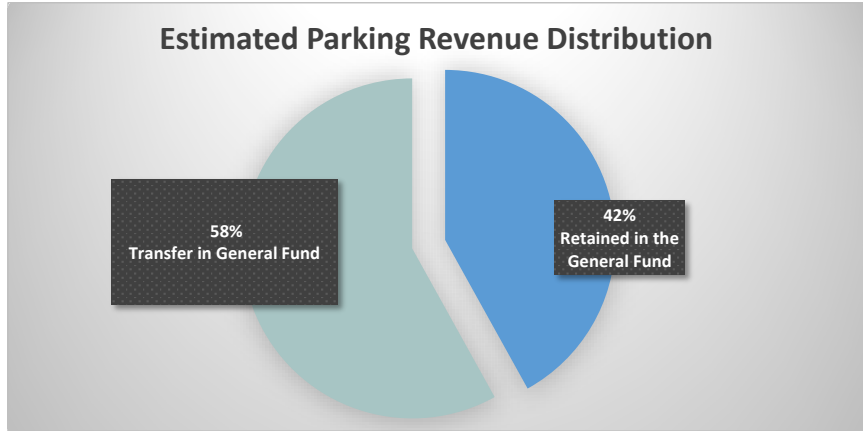
The Parking & Transportation fund is a Special Revenue Fund which accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

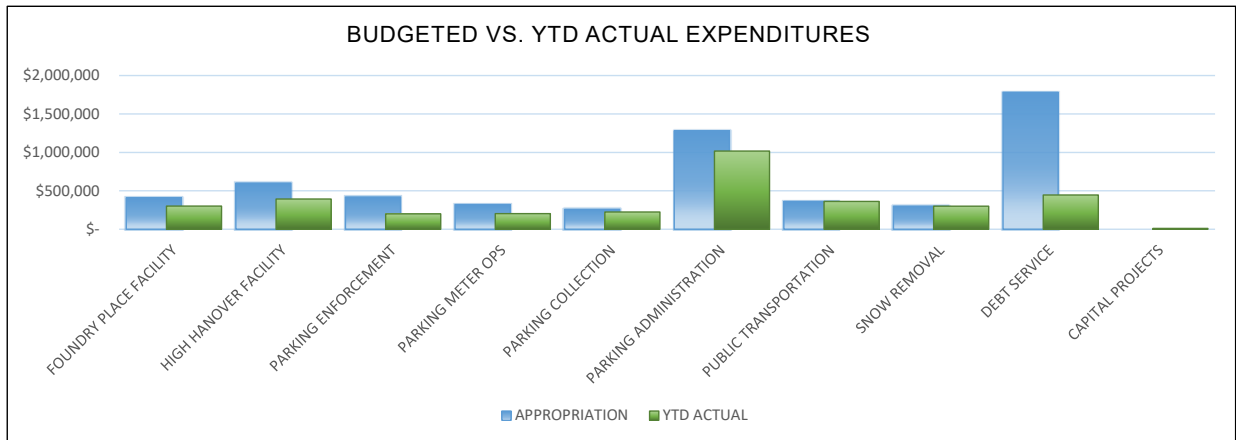
Parking & Transportation expenditures are funded 100% from parking related revenues
 Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.
 The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

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 May 31, 2021		Total	Balance	
FOUNDRY PLACE FACILITY	407,346	24,038	1,342	302,788	104,558	74.3%
HIGH HANOVER FACILITY	600,249	30,623	8,519	401,883	198,366	67.0%
PARKING ENFORCEMENT	419,484	17,505	21,666	221,751	197,733	52.9%
PARKING METER OPS	320,906	15,446	42,159	245,349	75,557	76.5%
PARKING COLLECTION	258,382	18,120	-	224,375	34,008	86.8%
PARKING ADMINISTRATION	1,279,434	71,803	-	1,017,403	262,031	79.5%
PUBLIC TRANSPORTATION	362,000	-	-	362,000	-	100.0%
PARKING ENGINEERING	159,723	10,660	-	-	159,723	0.0%
SNOW REMOVAL	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	188,194	73,686	3,531,955	2,431,882	59.2%