

City of
Portsmouth

New Hampshire



Monthly Financial Summary Report

Month Ending October 31, 2020

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:
 - 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%
	\$ 119,115,338	100%

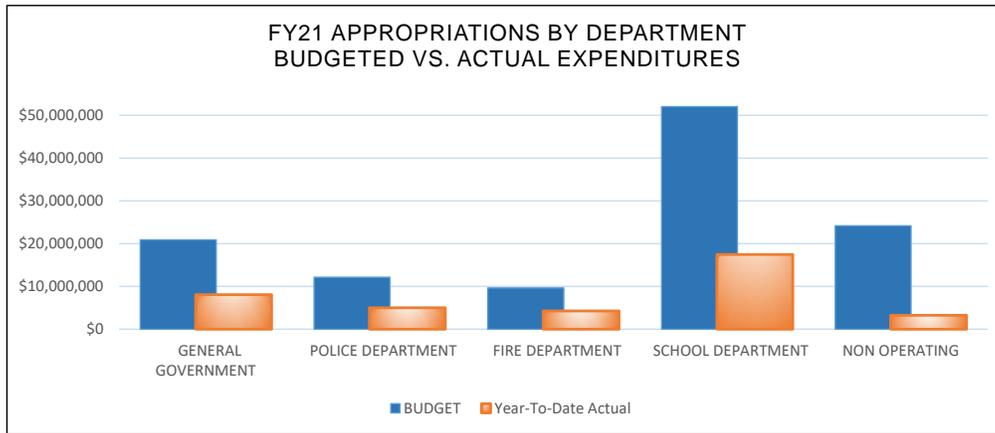
EXPENDITURES - detail pg 3 & 4

	Approved	% of Total
Municipal	\$20,896,449	17.5%
Police	\$12,152,363	10.2%
Fire	\$9,624,468	8.1%
School	\$52,026,812	43.7%
Collective Bargaining	\$80,477	0.1%
Transfer to Indoor Pool	\$75,000	0.1%
Transfer to Prescott Park	\$99,344	0.1%
Non-Operating	\$24,160,425	20.3%
	\$119,115,338	100%

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

GENERAL FUND EXPENDITURES - Budget vs. YTD Actual

MONTH ENDING October 31, 2020
33% of Fiscal Year



APPROPRIATION	PERIOD		Actual + Enc Total	Year-To-Date Balance	%tage Expended
	ENDING	ENCUMBRANCES			
October 31, 2020					
OPERATING					
GENERAL GOVERNMENT	20,896,449	1,558,640	144,556	8,071,243	39%
POLICE DEPARTMENT	12,152,363	739,898	17,883	5,011,260	41%
FIRE DEPARTMENT	9,624,468	543,357	20,265	4,265,182	44%
SCHOOL DEPARTMENT	52,026,812	3,321,822	-	17,452,731	34%
COLLECTIVE BARGAINING	80,477			80,477	
INDOOR POOL/PRESCOTT PARK	174,344			150,000	86%
TOTAL OPERATING	94,954,913	6,163,717	182,704	34,950,417	37%
NON OPERATING					
DEBT SERVICE	13,270,440	1,025	-	2,166,617	16%
COUNTY TAX	5,699,880	-	-	-	0%
CAPITAL OUTLAY	1,276,000	39,264	6	50,576	4%
OTHER NON-OPERATING	3,914,105	11,615	9,550	1,030,078	26%
TOTAL NON OPERATING	24,160,425	51,904	9,556	3,247,271	13%
TOTAL	119,115,338	6,215,621	192,260	38,197,688	32%

EXPENDITURE TRENDS

JULY:

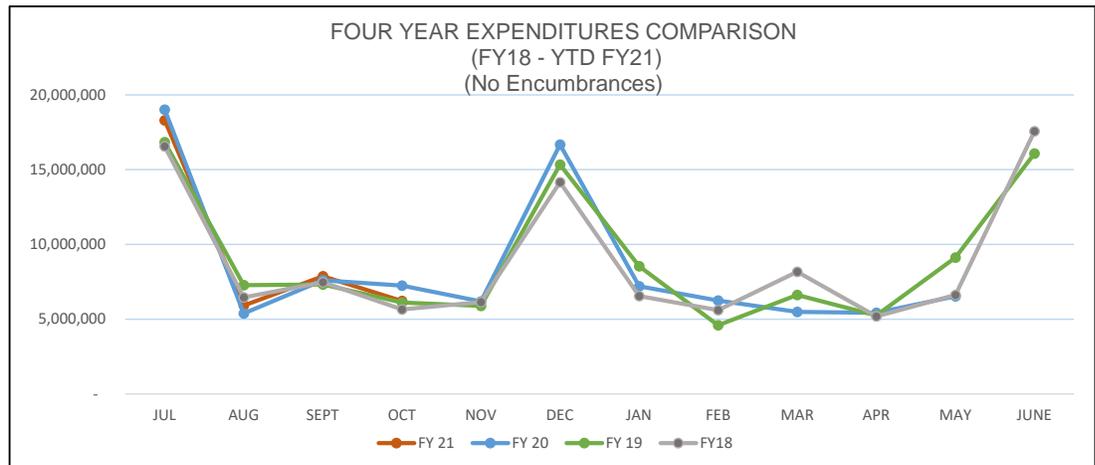
Annualized Expenditures
 Transfer out from
 Departments to the *Leave
 at Termination and Health
 Insurance Stabilization*
 Funds.

December:

County Tax Bill is Due.

December & June:

Majority of Bond
 Payments are due.



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	18,298,497	5,915,734	7,870,471	6,215,621	-	-
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 October 31, 2020

33% of Fiscal Year

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	% EXPENDED
GENERAL GOVERNMENT						
SALARIES	8,501,759	633,977	-	2,553,576	5,948,184	30%
PART TIME SALARIES	1,083,199	59,110	-	280,589	802,610	26%
OVERTIME	364,878	29,960	-	95,133	269,745	26%
LONGEVITY	62,410	89	-	371	62,039	1%
* LEAVE AT TERMINATION	250,000	-	-	250,000	-	100%
* HEALTH STABILIZATION FUND	2,190,243	-	-	2,190,243	-	100%
HEALTH PREMIUM STIPEND	25,000	-	-	5,686	19,314	23%
RETIREMENT	1,360,593	106,800	-	444,303	916,290	33%
OTHER BENEFITS	1,225,486	68,736	-	467,377	758,108	38%
OTHER OPERATING	5,832,881	659,968	144,556	1,783,965	4,048,916	31%
TOTAL GENERAL GOVERNMENT	20,896,449	1,558,640	144,556	8,071,243	12,825,206	39%
*Annualized Expenditures	(2,440,243)			(2,440,243)		
Net total	18,456,206	1,558,640	144,556	5,631,000	12,825,206	31%
POLICE DEPARTMENT						
SALARIES	6,046,099	457,283	-	1,855,622	4,190,477	31%
PART TIME SALARIES	154,267	5,594	-	22,127	132,140	14%
OVERTIME	586,022	56,432	-	202,032	383,990	34%
HOLIDAY	199,486	17,909	-	52,322	147,164	26%
LONGEVITY	44,094	-	-	-	44,094	0%
STIPENDS	91,163	647	-	1,610	89,553	2%
SPECIAL DETAIL	60,630	2,239	-	6,935	53,695	11%
* LEAVE AT TERMINATION	130,203	-	-	130,203	-	100%
* HEALTH INSURANCE	1,805,664	-	-	1,805,664	-	100%
HEALTH PREMIUM STIPEND	14,000	-	-	3,997	10,003	29%
RETIREMENT	1,752,056	132,320	-	528,753	1,223,303	30%
OTHER BENEFITS	490,960	25,844	-	233,394	257,566	48%
OTHER OPERATING	777,719	41,631	17,883	168,600	609,119	22%
POLICE DEPARTMENT TOTAL	12,152,363	739,898	17,883	5,011,260	7,141,103	41%
*Annualized Expenditures	(1,935,867)			(1,935,867)		
Net total	10,216,496	739,898	17,883	3,075,393	7,141,103	30%
FIRE DEPARTMENT						
SALARIES	4,032,282	299,748	-	1,249,521	2,782,761	31%
PART TIME SALARIES	54,973	4,269	-	15,799	39,174	29%
OVERTIME	687,000	44,589	-	234,662	452,338	34%
HOLIDAY	159,153	12,894	-	38,979	120,174	24%
LONGEVITY	30,865	-	-	-	30,865	0%
CERTIFICATION STIPENDS	311,387	21,979	-	91,948	219,439	30%
* LEAVE AT TERMINATION	70,084	-	-	70,084	-	100%
* HEALTH INSURANCE	1,465,134	-	-	1,465,134	-	100%
HEALTH PREMIUM STIPEND	81,996	-	-	22,822	59,174	28%
RETIREMENT	1,578,681	113,050	-	481,298	1,097,383	30%
OTHER BENEFITS	536,095	12,973	-	411,957	124,138	77%
OTHER OPERATING	616,818	33,854	20,265	182,978	433,840	30%
FIRE DEPARTMENT TOTAL	9,624,468	543,357	20,265	4,265,182	5,359,286	44%
*Annualized Expenditures	(1,535,218)			(1,535,218)		
Net total	8,089,250	543,357	20,265	2,729,964	5,359,286	34%
SCHOOL						
SALARIES	27,924,648	2,191,624	-	5,998,016	21,926,632	21%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	7,916,267	-	-	7,916,267	-	100%
RETIREMENT	4,543,910	343,794	-	950,022	3,593,888	21%
WORKERS COMPENSATION	114,867	-	-	114,867	-	100%
OTHER BENEFITS	3,211,800	242,349	-	767,847	2,443,953	24%
OTHER OPERATING	8,015,320	544,055	-	1,405,712	6,609,608	18%
SCHOOL DEPARTMENT TOTAL	52,026,812	3,321,822	-	17,452,731	34,574,081	34%
*Annualized Expenditures	(8,216,267)			(8,216,267)		
Net total	43,810,545	3,321,822	-	9,236,464	34,574,081	21%
NON-OPERATING						
DEBT SERVICE	13,270,440	1,025	-	2,166,617	11,103,823	16%
COUNTY TAX	5,699,880	-	-	-	5,699,880	0%
CAPITAL OUTLAY	1,276,000	39,264	6	50,576	1,225,424	4%
OTHER NON-OPERATING	3,914,105	11,615	9,550	1,030,078	2,884,027	26%
TOTAL NON-OPERATING	24,160,425	51,904	9,556	3,247,271	20,913,154	13%
COLLECTIVE BARGAINING CONTINGENCY	80,477				80,477	
TRANSFER TO INDOOR POOL	75,000				75,000	
TRANSFER TO PRESCOTT PARK	99,344				99,344	
TOTAL GENERAL FUND	119,115,338	6,215,621	192,260	38,047,688	81,067,650	32%

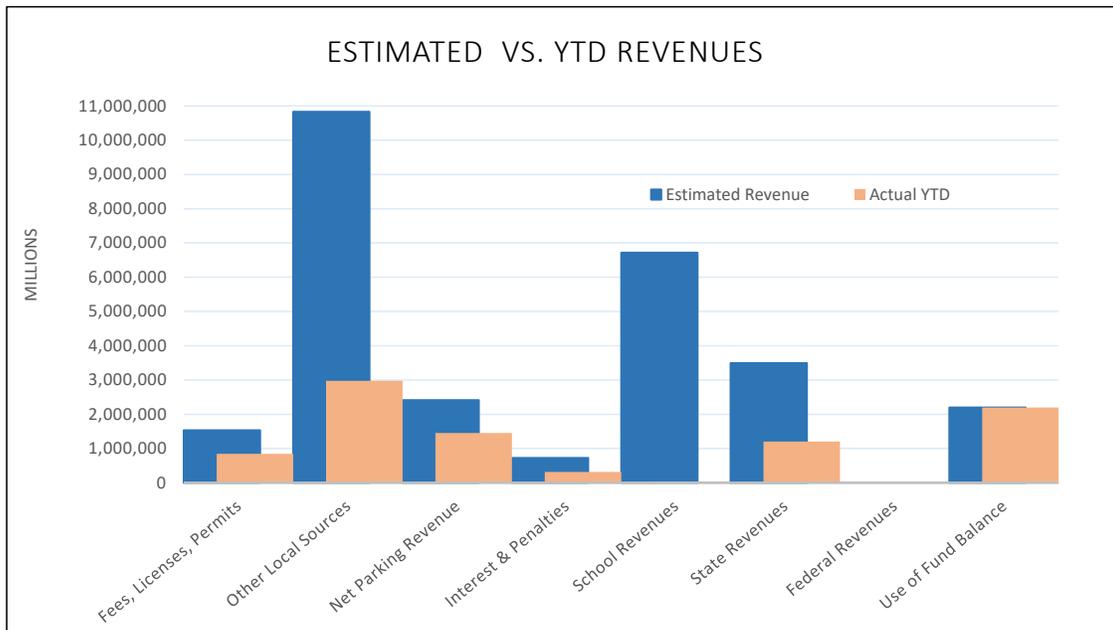
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.

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.

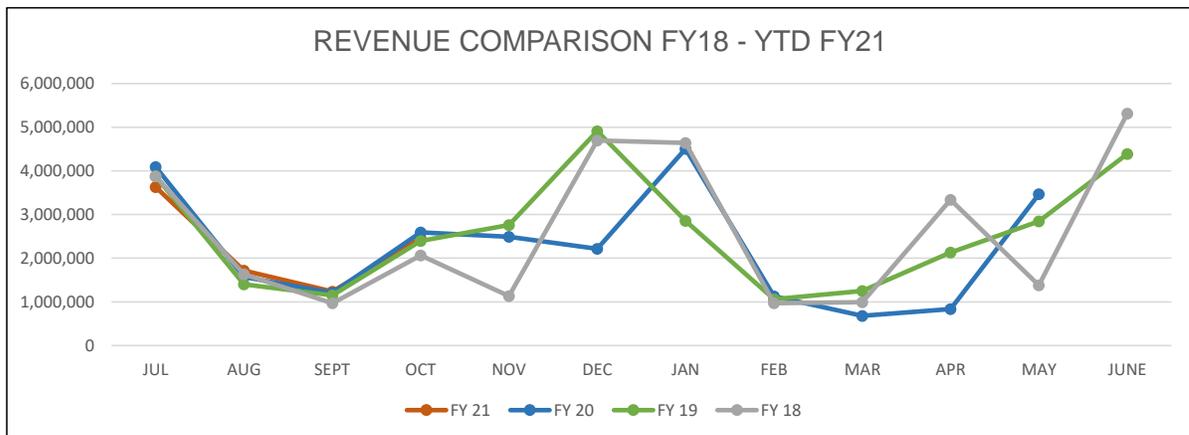
Other Non-Operating: Rolling Stock, IT upgrade and equipment replacement, contingency, overlay, etc.

GENERAL FUND REVENUES



REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD Received	%
Fees, Licenses, Permits	1,533,800	5%	848,853	55%
Other Local Sources	10,828,572	39%	2,979,854	28%
Net Parking Revenue	2,412,305	9%	1,453,562	60%
Interest & Penalties	720,549	3%	316,212	44%
School Revenues	6,717,200	24%	40,033	1%
State Revenues	3,489,429	13%	1,201,820	34%
Federal Revenues	0	0%	0	0%
Use of Fund Balance	2,200,000	8%	2,200,000	100%
TOTAL REVENUES	\$ 27,901,855	100%	\$ 9,040,336	32%

Line item detail on the following page



FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	3,630,024	1,716,727	1,236,902	2,456,683	-	-
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	3,469,022	-
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 OCTOBER 31, 2020 - 33.3% 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	669	5,543	46%
OTHER LICENSES	26,000	75	1,460	6%
PLANNING BOARD	80,000	8,828	42,332	53%
BOARD OF ADJUSTMENTS	45,000	4,009	7,530	17%
SITE REVIEW	35,000	0	200	1%
BLD PERMITS-PORTS	540,000	32,041	391,077	72%
BLD PERMITS-PEASE	55,000	0	43,250	79%
BLD PERMITS-FIRE	95,000	5,371	38,048	40%
ELEC PERMITS-PORT	105,000	8,721	60,496	58%
ELEC PERMITS-PEASE	15,000	400	2,500	17%
PLUM PERMITS-PORT	154,000	13,275	121,525	79%
PLUM PERMITS-PEASE	20,000	11,500	14,830	74%
SIGN PERMITS	6,000	400	1,380	23%
POLICE HAND GUN PERMITS	300	30	150	50%
POLICE ALARMS	30,000	575	5,650	19%
BURNING PERMITS	1,500	0	0	0%
EXCAVATION PERMITS	50,000	5,200	19,550	39%
FLAGGING PERMIT	9,000	925	2,600	29%
SOLID WASTE	50,000	9,281	33,162	66%
OUTDOOR POOL	0	0	0	0%
RECREATION RENTALS	120,000	(260)	(494)	0%
BOAT RAMP FEES	10,000	470	7,250	73%
HEALTH FOOD PERMITS	75,000	19,690	50,815	68%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,533,800	121,200	848,853	55%
OTHER LOCAL SOURCES				
TIMBER TAX	500	0	0	0%
PAYMENTS IN LIEU OF TAXES	175,600	0	30,000	17%
MUNICIPAL AGENT FEES	72,000	6,405	26,841	37%
MOTOR VEHICLE FEES	4,850,000	417,998	1,742,726	36%
TITLE APPLICATIONS	9,000	896	3,980	44%
BOAT REGISTRATION	10,000	247	2,646	26%
PDA AIRPORT DISTRICT	2,680,000	0	0	0%
WATER/SEWER OVERHEAD	1,384,172	115,348	461,391	33%
SALE - MUNICIPAL PROP	5,000	5,550	31,350	627%
MISC REVENUE	67,000	10,335	151,203	226%
DOG LICENSES	17,000	604	3,300	19%
MARRIAGE LICENSES	2,200	210	1,008	46%
CERTIFICATES-BIRTH	27,000	3,152	10,466	39%
RENTAL OF CITY PROPERTY	70,000	10,766	70,280	100%
RENTAL OF CITY HALL COM	21,000	1,742	6,990	33%
CABLE FRANCHISE FEE	360,000	0	118,877	33%
POLICE OUTSIDE DETAIL	160,000	16,576	64,985	41%
AMBULANCE FEES	900,000	90,958	251,741	28%
BLASTING PERMIT	100	0	100	100%
NEW DRIVEWAY PERMIT	3,000	0	300	10%
WELFARE DEPT REIMBURSEMENT	15,000	100	1,670	11%
TOTAL OTHER LOCAL SOURCES	10,828,572	680,887	2,979,854	28%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	2,029,175	233,375	969,849	48%
METER SPACE RENTAL	46,591	23,850	116,410	250%
PARKING METER -IN DASH	46,072	6,190	21,735	47%
CHARGING STATION	4,000	292	1,588	40%
HANOVER TRANSIENT	1,458,701	158,422	692,514	47%
HANOVER PASSES	1,337,700	107,796	450,982	34%
FOUNDRY PL TRANSIENT	114,640	14,392	58,167	51%
FOUNDRY PL PASSES	301,780	18,719	82,172	27%
PASS REINSTATEMENT	900	75	105	12%
FOUNDRY PL PASS REINSTATEMENT	700	30	30	4%
PARKING VIOLATIONS	405,350	80,187	173,243	43%
BOOT REMOVAL FEE	6,144	0	0	0%
SUMMONS ADMINISTRATION FEE	250	0	0	0%
TOTAL PARKING REVENUES	5,752,003	643,327	2,566,795	45%
TRANSFER TO PARKING FUND	(3,339,698)	(278,308)	(1,113,233)	33%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	365,019	1,453,562	60%
INTEREST & PENALTIES				
INTEREST ON TAXES	170,549	21,392	92,686	54%
INTEREST ON INVESTMENT	550,000	45,107	223,526	41%
TOTAL INTEREST & PENALTIES	720,549	66,499	316,212	44%
SCHOOL REVENUES				
TUITION	6,704,200	0	40,033	1%
OTHER SOURCES	13,000	0	0	0%
TOTAL SCHOOL REVENUES	6,717,200	0	40,033	1%
STATE REVENUES				
MUNICIPAL AID	205,234	194,479	194,479	0%
ROOMS AND MEALS TAX	1,125,000	0	0	0%
HIGHWAY BLOCK GRANT	402,000	0	128,743	32%
BONDED DEBT-SCHOOL	1,016,222	508,111	508,111	50%
OTHER STATE REVENUE	740,973	370,487	370,487	50%
TOTAL STATE REVENUES	3,489,429	1,073,077	1,201,820	34%
USE OF FUND BALANCE				
USE OF FUND BALANCE	150,000	150,000	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	150,000	2,200,000	100%
TOTAL GENERAL FUND REVENUE	119,115,338	2,456,683	9,040,336	8%

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

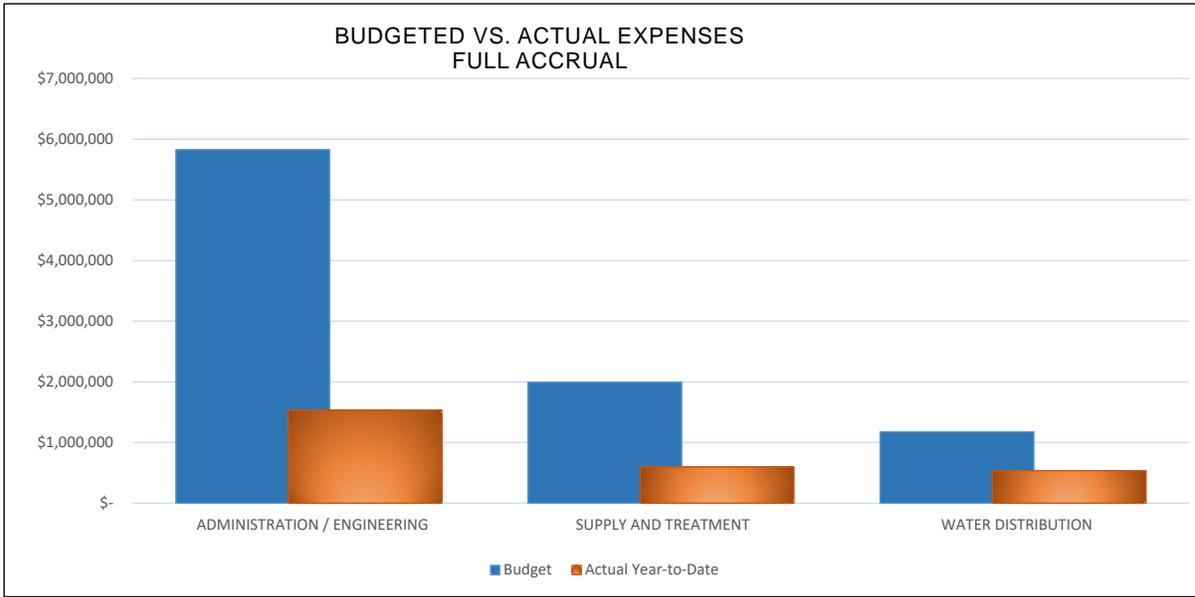
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

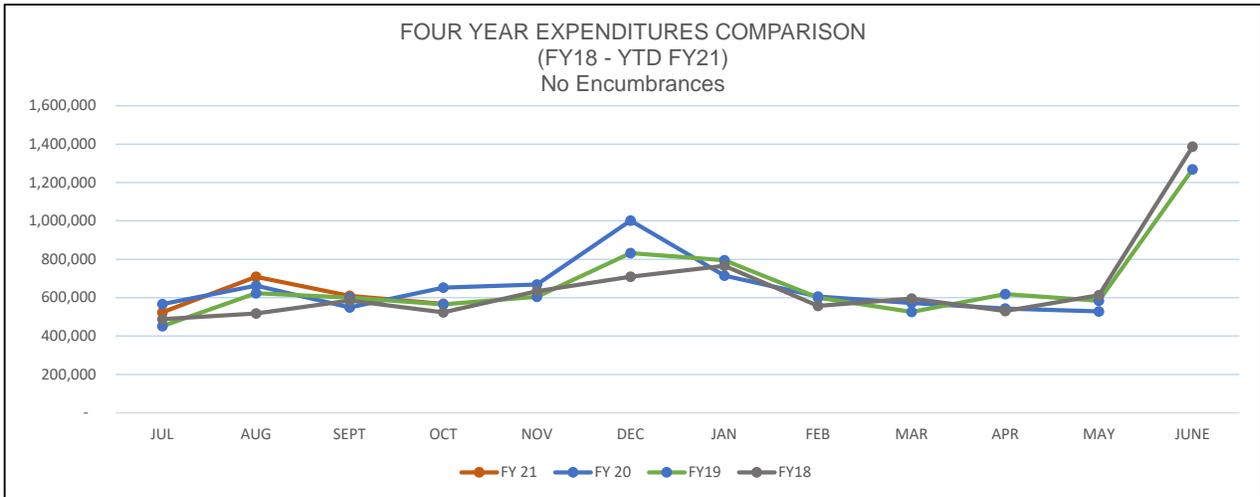
WATER FUND YTD EXPENSES

MONTH ENDING October 31, 2020

33% of Fiscal Year



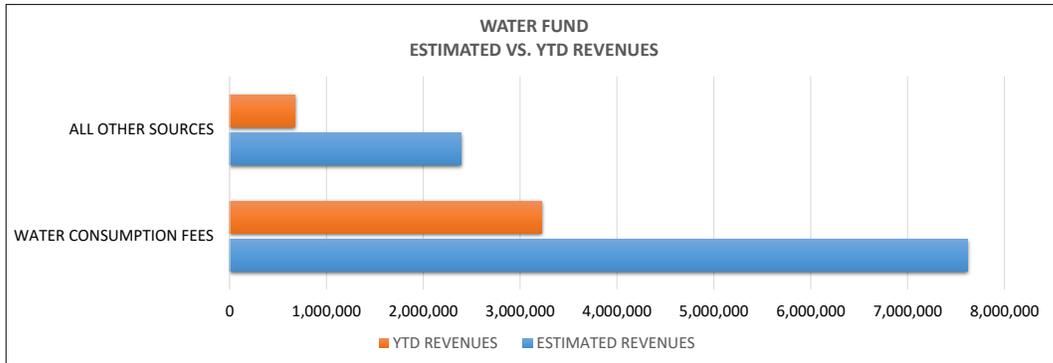
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
		October 31, 2020				
ADMINISTRATION / ENGINEERING	5,829,188	331,927	16,890	1,536,810	4,292,378	26.4%
SUPPLY AND TREATMENT	1,996,850	131,292	96,595	596,022	1,400,828	29.8%
WATER DISTRIBUTION	1,176,378	104,394	145,573	536,251	640,127	45.6%
TOTAL	9,002,416.00	567,613	259,058	2,669,083	6,333,333	29.6%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	523,757	708,733	609,918	567,613	-	-
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

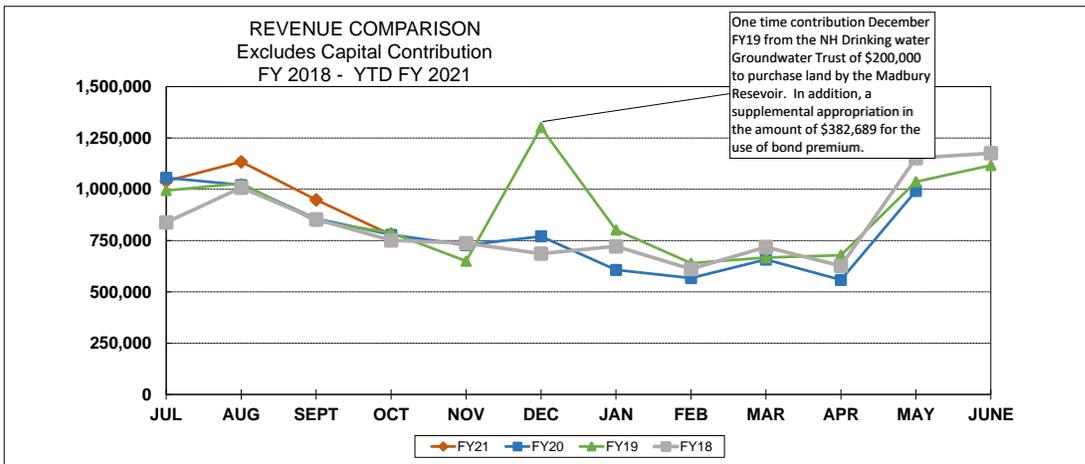
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 21	-	-	-	-	-	-
FY 20	715,268	606,134	572,540	543,605	528,530	-
FY 19	794,488	599,554	525,873	618,095	584,288	1,268,493
FY18	766,312	556,833	595,793	530,773	612,272	1,386,622

WATER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	7,618,748	76.1%	3,223,674	42.3%
OTHER CHARGES	2,024,443	20.2%	594,353	29.4%
OTHER FINANCING SOURCES	367,486	3.8%	82,373	22.4%
CAPITAL CONTRIBUTIONS	0	0.0%	325,694	0.0%
TOTAL	\$ 10,010,677	100.0%	\$ 4,226,094	42.2%

- 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



FY18	1,215,792
FY19	1,771,085
FY20	5,192,882
FY21 YTD	<u>325,694</u>
Total to date	\$8,505,453

FY20 YTD	\$52,000
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FY	JUL	AUG	SEPT	*OCT	NOV	DEC
FY21	1,039,610	1,134,074	948,716	778,000	-	-
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

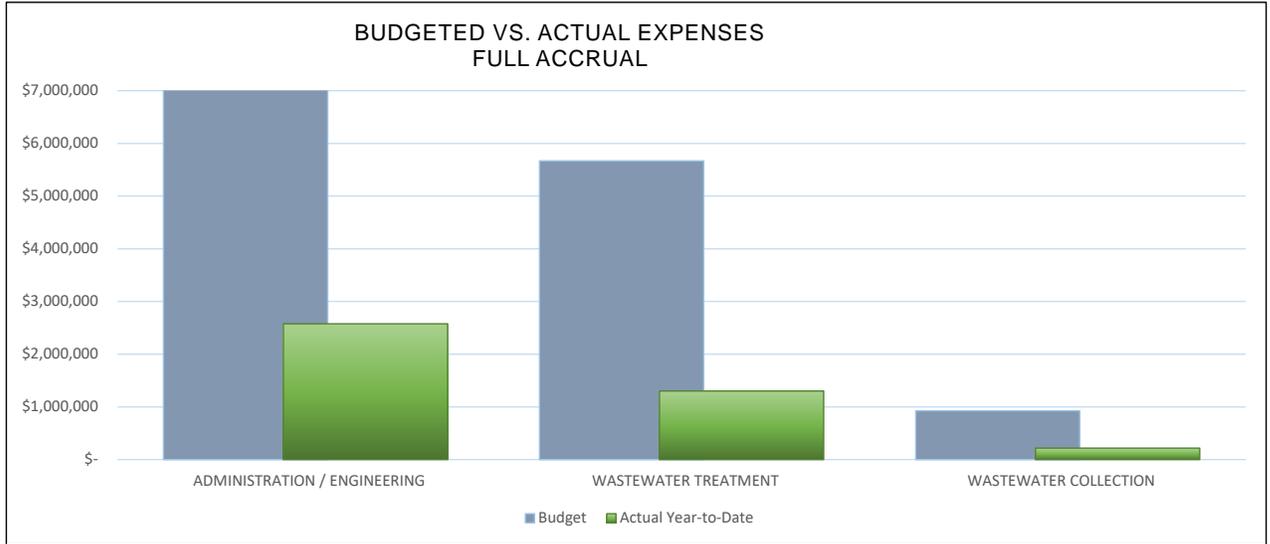
FY	JAN	FEB	MAR	APR	MAY	JUNE
FY21	-	-	-	-	-	-
FY20	606,941	567,523	657,476	558,450	991,948	-
FY19	801,873	639,863	666,901	678,537	1,036,551	1,116,114
FY18	721,789	611,340	718,228	626,619	1,151,748	1,175,887

*Estimated

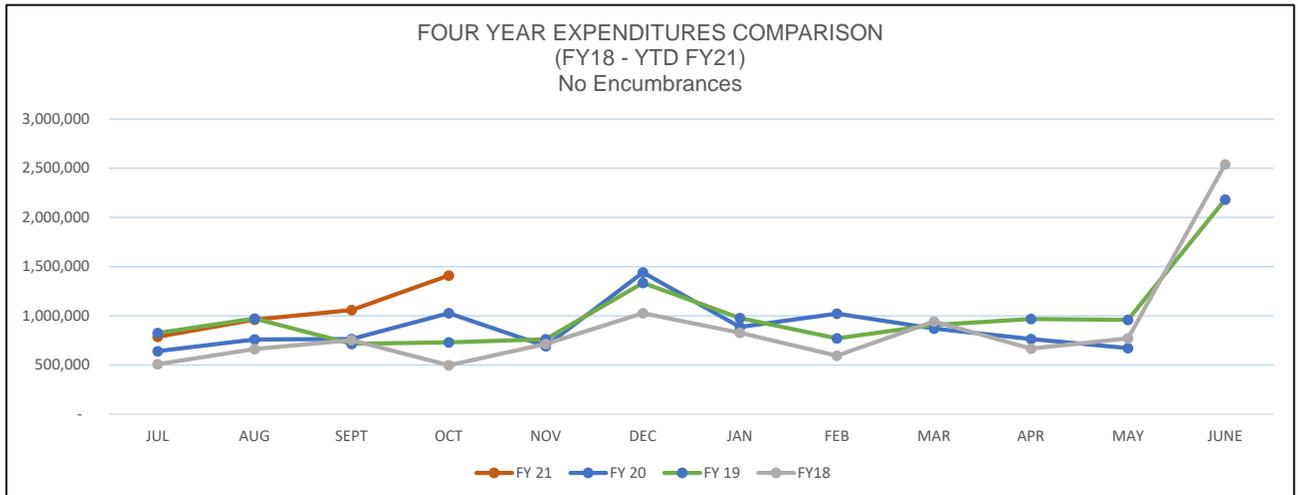
SEWER FUND EXPENSES

MONTH ENDING October 31, 2020

33% of Fiscal Year



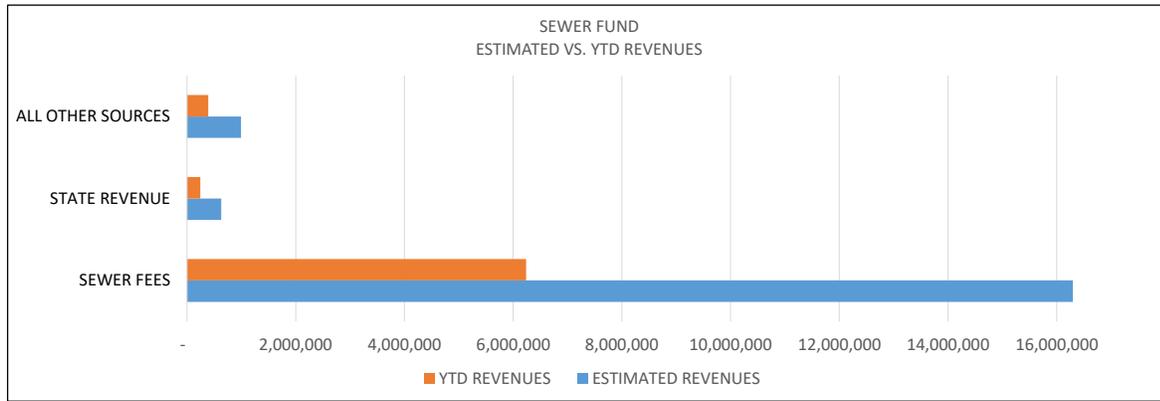
SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING <i>October 31, 2020</i>	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	12,431,063	600,058	24,505	2,576,400	9,854,663	20.7%
WASTEWATER TREATMENT	5,667,258	490,436	67,579	1,301,276	4,365,982	23.0%
WASTEWATER COLLECTION	925,736	41,603	64,726	217,628	708,108	23.5%
TRANSFER TO STORMWATER	277,707	277,707	-	277,707	-	100.0%
TOTAL	19,301,764	1,409,804	156,810	4,373,011	14,928,753	22.66%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	786,883	960,538	1,058,976	1,409,804	-	-
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



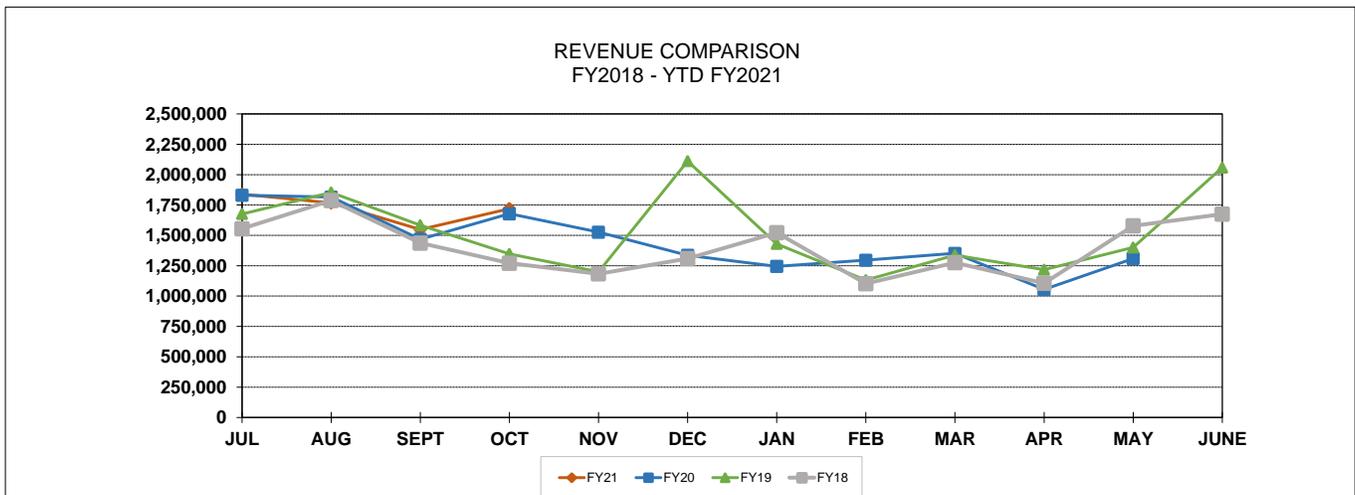
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	16,297,829	91.0%	6,236,791	38.3%
OTHER CHARGES	348,000	1.9%	55,663	16.0%
STATE REVENUE	628,252	3.5%	245,543	39.1%
OTHER FINANCING SOURCES	644,918	3.6%	336,057	52.1%
TOTAL	17,918,999	100.0%	6,874,054	38.4%

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	1,548,015	1,720,004	-	-
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

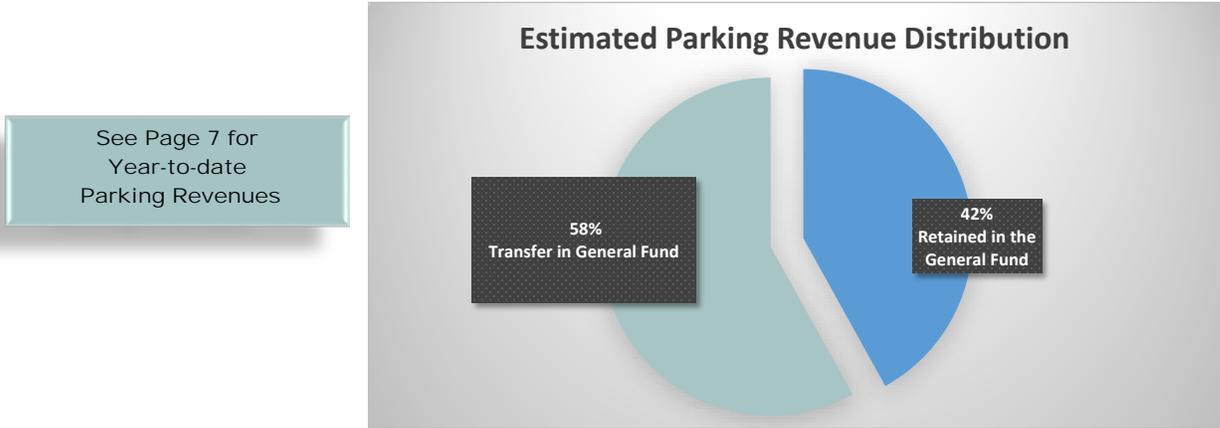
MONTH ENDING October 31, 2020

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.

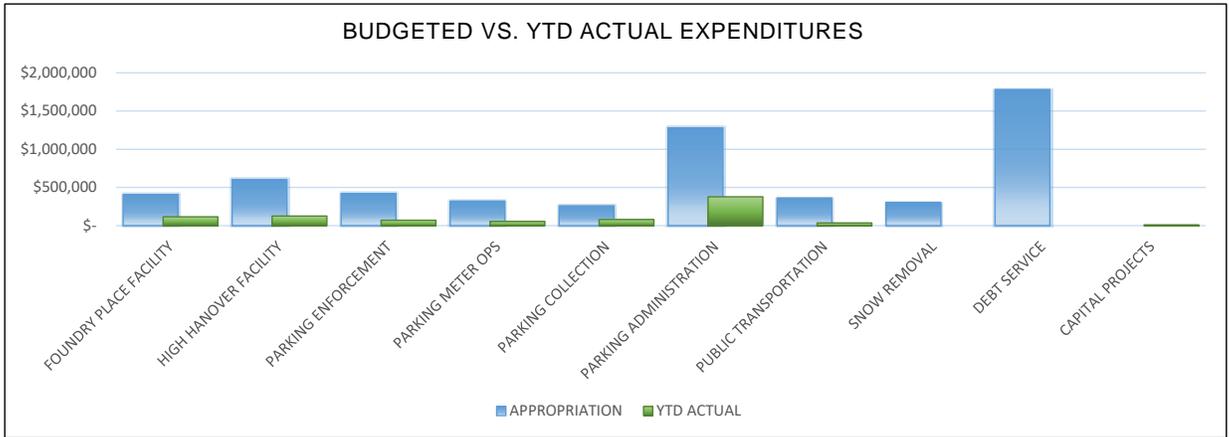
REVENUES

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 <i>October 31, 2020</i>				
FOUNDRY PLACE FACILITY	407,346	30,770	4,000	119,992	287,354	29.5%
HIGH HANOVER FACILITY	600,249	36,614	9,786	135,693	464,556	22.6%
PARKING ENFORCEMENT	419,484	15,365	36,000	106,984	312,500	25.5%
PARKING METER OPS	320,906	26,939	82,074	138,056	182,850	43.0%
PARKING COLLECTION	258,382	21,284	-	80,340	178,042	31.1%
PARKING ADMINISTRATION	1,279,434	87,570	251	377,928	901,506	29.5%
PUBLIC TRANSPORTATION	362,000	24,510	-	35,727	326,273	9.9%
PARKING ENGINEERING	159,723	8,411	-	-	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)	0.0%
CONTINGENCY	75,000	-	-	-	75,000	0.0%
TOTAL	5,963,837	251,464	132,111	1,005,470	4,958,367	16.9%