



# Monthly Financial Summary Report

Month Ending April 30, 2019

83.3% Fiscal Year

City of Portsmouth, New Hampshire

Fiscal Year 2019

(July 1, 2018 - June 30, 2019)

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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](http://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 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 2019 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 pages 14-15 and 89-90 of the FY2019 Proposed Annual Budget on the City's website.

**Full Accrual Basis of Accounting** - (*Page 8*) A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

**Cash Requirements** - (*Page 8*) The cash basis of accounting is a method of recording accounting transactions for revenue and expenses only when the corresponding cash is received or payments are made.

# GENERAL FUND - FISCAL YEAR 2019

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

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*The FY2019 annual budget is a balanced budget in which total anticipated revenues equal budgeted appropriations.*

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## FY 2019 GENERAL FUND BUDGET

### ESTIMATED REVENUES -detail pg 5-7

		% of Total
Local Fees, Licenses, Permits	1,267,000	1.1%
Other Local Sources	10,050,803	8.8%
Net Parking Revenues	2,412,305	2.1%
Interest/Penalties	900,000	0.8%
School Tuition	6,516,250	5.7%
State Revenues	3,572,372	3.1%
Use of Bond Premium	1,286,114	1.1%
Use of Fund Balance	2,273,000	2.0%
Estimated Property Tax	86,017,363	75.3%
	\$ 114,295,207	100%

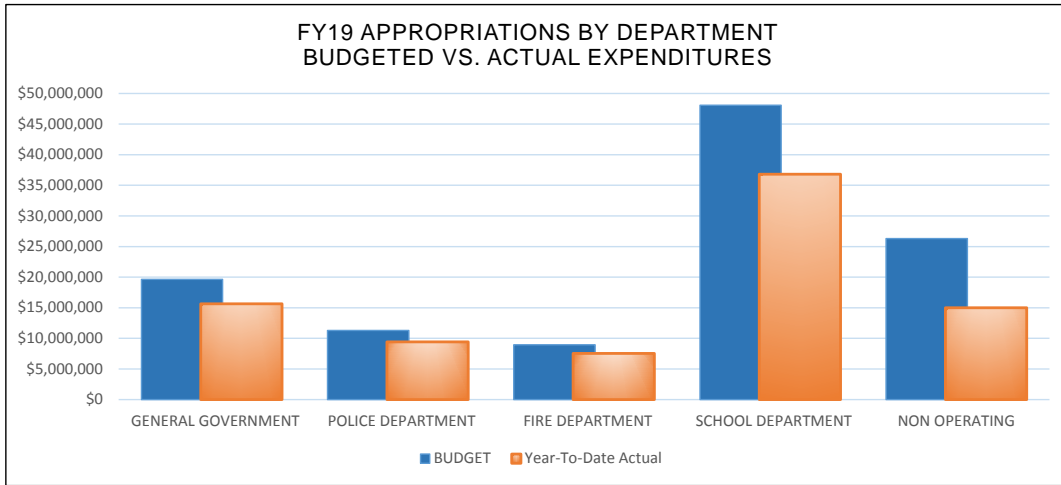
### EXPENDITURES - detail pg 3 & 4

	Approved	% of Total
Municipal	\$19,445,179	17.0%
Police	\$11,280,229	9.9%
Fire	\$8,966,305	7.8%
School	\$48,086,136	42.1%
Transfer to Indoor Pool	\$150,000	0.1%
Transfer to Prescott Park	\$60,000	0.1%
Non-Operating	\$26,307,358	23.0%
	\$114,295,207	100%

One Supplemental Appropriation of \$1,286,114.28 from Bond Premium for Municipal Complex Upgrades - Adopted December 2018

# GENERAL FUND EXPENDITURES - Budget vs. YTD Actual

**MONTH ENDING April 30, 2019**  
**83.3%**



APPROPRIATION	PERIOD ENDING April 30, 2019	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	%tage Expended
<b>OPERATING</b>					
GENERAL GOVERNMENT	1,044,587	195,984	15,644,626	4,010,553	80%
POLICE DEPARTMENT	678,231	3,884	9,425,823	1,854,406	84%
FIRE DEPARTMENT	540,729	15,334	7,540,409	1,425,896	84%
SCHOOL DEPARTMENT	2,955,042	-	36,812,860	11,273,276	77%
<b>TOTAL OPERATING</b>	<b>5,218,588</b>	<b>215,202</b>	<b>69,423,718</b>	<b>18,564,131</b>	<b>79%</b>
<b>NON OPERATING</b>					
DEBT SERVICE	2,500	-	6,358,600	7,517,112	46%
COUNTY TAX	-	-	5,503,199	238,267	96%
CAPITAL OUTLAY	51,103	320,396	551,525	1,083,475	34%
OTHER NON-OPERATING	13,957	66,587	2,585,776	2,468,404	51%
<b>TOTAL NON OPERATING</b>	<b>67,559</b>	<b>386,984</b>	<b>14,999,100</b>	<b>11,307,258</b>	<b>57%</b>
<b>TOTAL</b>	<b>5,286,148</b>	<b>602,186</b>	<b>84,422,819</b>	<b>29,871,389</b>	<b>74%</b>

## EXPENDITURE TRENDS

### JULY:

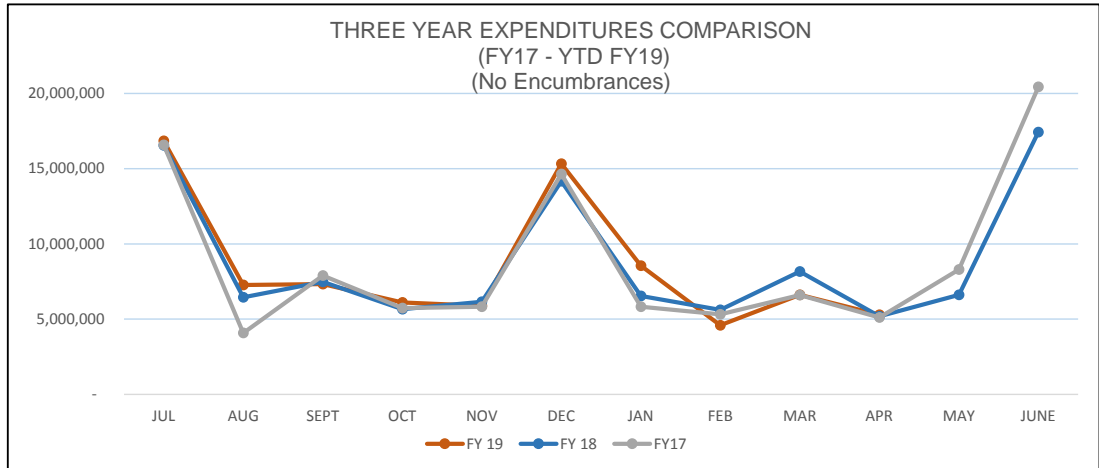
Annualized Expenditures  
 Transfer out from  
 Departments to the *Leave  
 at Termination and Health  
 Insurance* Stabilization  
 Funds.

### December:

County Tax Bill is Due.

### December & June:

Majority of Bond  
 Payments are due.



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 19	16,795,195	7,275,900	7,325,391	6,108,752	5,885,054	15,334,914
FY 18	16,553,997	6,451,334	7,475,654	5,660,309	6,152,838	14,159,110
FY 17	16,580,723	4,076,428	7,891,786	5,731,095	5,833,604	14,643,572

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	June Estimated
FY 19	8,547,458	4,595,363	6,619,077	5,286,148	-	-
FY 18	6,544,491	5,613,499	8,170,844	5,190,448	6,614,801	17,434,597
FY 17	5,818,921	5,321,427	6,594,624	5,108,799	8,301,295	20,429,070

# GENERAL FUND DETAIL DEPARTMENT EXPENDITURES

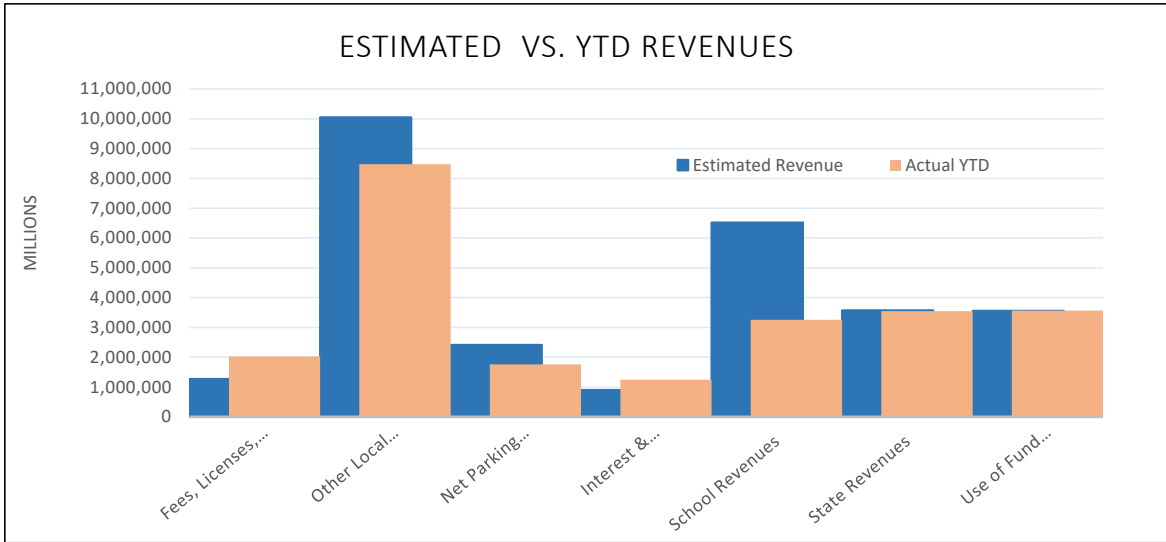
**MONTH ENDING April 30, 2019**

**83.3%**

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	% EXPENDED
<b>GENERAL GOVERNMENT</b>						
SALARIES	7,904,417	556,499	-	6,204,768	1,699,649	78%
PART TIME SALARIES	854,699	48,687	-	627,822	226,877	73%
OVERTIME	354,362	13,991	-	313,879	40,483	89%
LONGEVITY	61,241	82	-	57,548	3,693	94%
* LEAVE AT TERMINATION	250,000	-	-	250,000	-	100%
* HEALTH STABILIZATION FUND	2,012,230	-	-	2,012,230	-	100%
HEALTH PREMIUM STIPEND	55,000	-	-	23,075	31,925	42%
RETIREMENT	1,172,759	67,944	-	888,005	284,754	76%
OTHER BENEFITS	1,104,392	52,936	-	920,831	183,561	83%
OTHER OPERATING	5,886,079	304,447	195,984	4,346,468	1,539,611	74%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>19,655,179</b>	<b>1,044,587</b>	<b>195,984</b>	<b>15,644,626</b>	<b>4,010,553</b>	<b>80%</b>
*Annualized Expenditures	(2,262,230)			(2,262,230)		
Net total	17,392,949	1,044,587	195,984	13,382,396	4,010,553	77%
<b>POLICE DEPARTMENT</b>						
SALARIES	5,629,079	437,135	-	4,601,820	1,027,259	82%
PART TIME SALARIES	123,247	6,433	-	84,752	38,495	69%
OVERTIME	543,532	39,359	-	471,334	72,198	87%
HOLIDAY	186,288	8,101	-	152,444	33,844	82%
LONGEVITY	40,385	-	-	39,420	965	98%
STIPENDS	65,284	121	-	31,217	34,067	48%
SPECIAL DETAIL	58,736	1,474	-	32,979	25,757	56%
* LEAVE AT TERMINATION	130,203	-	-	130,203	-	100%
* HEALTH INSURANCE	1,658,908	-	-	1,658,908	-	100%
HEALTH PREMIUM STIPEND	12,000	-	-	11,333	667	94%
RETIREMENT	1,673,438	124,627	-	1,375,642	297,796	82%
OTHER BENEFITS	498,685	13,419	-	432,736	65,949	87%
OTHER OPERATING	660,444	47,563	3,884	403,035	257,409	61%
<b>POLICE DEPARTMENT TOTAL</b>	<b>11,280,229</b>	<b>678,231</b>	<b>3,884</b>	<b>9,425,823</b>	<b>1,854,406</b>	<b>84%</b>
*Annualized Expenditures	(1,789,111)			(1,789,111)		
Net total	9,491,118	678,231	3,884	7,636,712	1,854,406	80%
<b>FIRE DEPARTMENT</b>						
SALARIES	3,710,106	270,290	-	2,981,979	728,127	80%
PART TIME SALARIES	72,145	5,027	-	47,840	24,305	66%
OVERTIME	687,000	62,097	-	569,390	117,610	83%
HOLIDAY	147,688	5,923	-	134,565	13,123	91%
LONGEVITY	38,085	-	-	32,533	5,552	85%
CERTIFICATION STIPENDS	268,692	20,098	-	218,394	50,298	81%
* LEAVE AT TERMINATION	70,084	-	-	70,084	-	100%
* HEALTH INSURANCE	1,346,054	-	-	1,346,054	-	100%
HEALTH PREMIUM STIPEND	97,146	-	-	70,416	26,730	72%
RETIREMENT	1,564,945	114,094	-	1,250,756	314,189	80%
OTHER BENEFITS	360,914	5,574	-	314,280	46,635	87%
OTHER OPERATING	603,446	57,626	15,334	504,118	99,328	84%
<b>FIRE DEPARTMENT TOTAL</b>	<b>8,966,305</b>	<b>540,729</b>	<b>15,334</b>	<b>7,540,409</b>	<b>1,425,896</b>	<b>84%</b>
*Annualized Expenditures	(1,416,138)			(1,416,138)		
Net total	7,550,167	540,729	15,334	6,124,271	1,425,896	81%
<b>SCHOOL</b>						
SALARIES	26,226,044	2,013,465	-	19,166,156	7,059,888	73%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	7,157,959	-	-	7,157,959	-	100%
RETIREMENT	4,165,093	303,656	-	2,917,459	1,247,634	70%
WORKERS COMPENSATION	168,110	-	-	168,110	-	100%
OTHER BENEFITS	2,915,178	180,203	-	2,254,622	660,556	77%
OTHER OPERATING	7,153,752	457,718	-	4,848,554	2,305,198	68%
<b>SCHOOL DEPARTMENT TOTAL</b>	<b>48,086,136</b>	<b>2,955,042</b>	<b>-</b>	<b>36,812,860</b>	<b>11,273,276</b>	<b>77%</b>
*Annualized Expenditures	(7,457,959)			(7,457,959)		
Net total	40,628,177	2,955,042	-	29,354,901	11,273,276	72%
<b>NON-OPERATING</b>						
DEBT SERVICE	13,875,712	2,500	-	6,358,600	7,517,112	46%
COUNTY TAX	5,741,466	-	-	5,503,199	238,267	96%
CAPITAL OUTLAY	1,635,000	51,103	320,396	551,525	1,083,475	34%
OTHER NON-OPERATING	5,054,180	13,957	66,587	2,585,776	2,468,404	51%
<b>TOTAL NON-OPERATING</b>	<b>26,306,358</b>	<b>67,559</b>	<b>386,984</b>	<b>14,999,100</b>	<b>11,307,258</b>	<b>57%</b>
<b>TOTAL GENERAL FUND</b>	<b>114,294,207</b>	<b>5,286,148</b>	<b>602,186</b>	<b>84,422,819</b>	<b>29,871,389</b>	<b>74%</b>

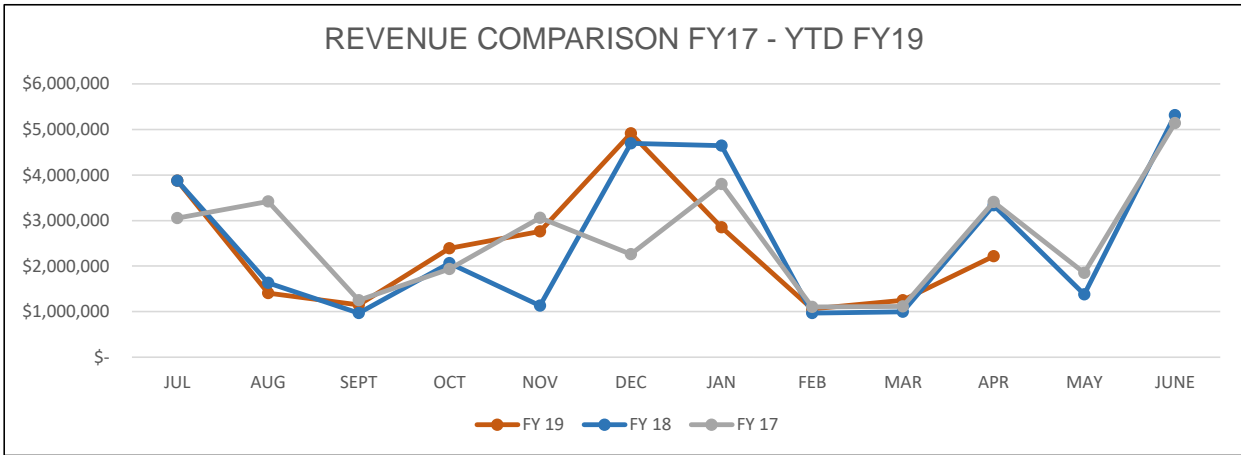
**Annualized Expenditures:** Transfers to Leave at Termination, and Health Insurance Stabilization Funds.  
**Other Benefits:** Dental Ins, social security, medicare, life/disability, and contractual allowances.  
**Other Operating:** Telephone, postage, office supplies, utilities, sand & salt, professional 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	1,267,000	4%	2,029,277	160%
Other Local Sources	10,050,803	36%	8,474,268	84%
Net Parking Revenue	2,412,305	9%	1,759,795	73%
Interest & Penalties	900,000	3%	1,244,857	138%
School Revenues	6,516,250	23%	3,257,156	50%
State Revenues	3,572,372	13%	3,547,144	99%
Use of Fund Balance	3,559,114	13%	3,564,510	100%
<b>TOTAL REVENUES</b>	<b>\$ 28,277,844</b>	<b>100%</b>	<b>\$ 23,877,008</b>	<b>84%</b>

*Line item detail on the following page*



FY	JUL	AUG	SEPT	OCT	NOV	DEC
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 17	3,055,964	3,417,187	1,251,182	1,935,238	3,058,130	2,262,691

FY	JAN	FEB	MAR	APR	MAY	JUNE
FY 19	2,853,543	1,061,171	1,251,069	2,216,617	-	-
FY 18	4,641,971	969,532	995,573	3,335,611	1,378,818	5,310,930
FY 17	3,803,483	1,103,350	1,114,202	3,408,305	1,849,529	5,135,759

# GENERAL FUND

## DETAILED REVENUE REPORT

**MONTH ENDING APRIL 30, 2019 - 83.3% OF FISCAL YEAR**

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
<b>FINANCE</b>				
PROPERTY TAXES	86,017,363	0	87,304,835	101%
<b>TOTAL PROPERTY TAXES</b>	<b>86,017,363</b>	<b>0</b>	<b>87,304,835</b>	<b>101%</b>
<b>LOCAL FEES, LICENSES, PERMITS</b>				
OTHER FEES	11,000	309	12,156	111%
OTHER LICENSES	26,000	12,025	19,110	74%
PLANNING BOARD	65,000	6,390	60,041	92%
BOARD OF ADJUSTMENTS	42,000	1,445	27,062	64%
SITE REVIEW	40,000	0	32,854	82%
BLD PERMITS-PORTS	400,000	54,097	795,551	199%
BLD PERMITS-PEASE	45,000	1,660	224,686	499%
ELEC PERMITS-PORT	80,000	23,949	111,289	139%
ELEC PERMITS-PEASE	15,000	0	34,940	233%
PLUM PERMITS-PORT	110,000	34,245	188,855	172%
PLUM PERMITS-PEASE	20,000	355	78,435	392%
SIGN PERMITS	6,000	430	5,705	95%
POLICE HAND GUN PERMITS	0	20	300	0%
POLICE ALARMS	25,000	600	36,525	146%
BURNING PERMITS	1,000	0	640	64%
FIRE ALARMS	0	0	25	0%
EXCAVATION PERMITS	35,000	7,875	42,050	120%
FLAGGING PERMIT	11,000	850	4,575	42%
SOLID WASTE	30,000	4,492	47,983	160%
OUTDOOR POOL	25,000	0	23,640	95%
RECREATION RENTALS	200,000	18,425	204,400	102%
BOAT RAMP FEES	10,000	0	4,255	43%
HEALTH FOOD PERMITS	70,000	3,765	74,200	106%
<b>TOTAL LOCAL FEES, LICENSES AND PERMITS</b>	<b>1,267,000</b>	<b>170,931</b>	<b>2,029,277</b>	<b>160%</b>
<b>OTHER LOCAL SOURCES</b>				
TIMBER TAX	500	0	0	0%
PAYMENTS IN LIEU OF TAXES	120,000	0	177,725	148%
MUNICIPAL AGENT FEES	65,000	6,684	62,967	97%
MOTOR VEHICLE FEES	4,350,000	411,891	4,176,508	96%
TITLE APPLICATIONS	9,000	930	8,442	94%
BOAT REGISTRATION	10,000	2,138	8,352	84%
PDA AIRPORT DISTRICT	2,750,000	0	1,403,141	51%
WATER/SEWER OVERHEAD	1,186,312	98,859	988,593	83%
SALE - MUNICIPAL PROP	5,000	0	6,921	138%
MISC REVENUE	70,000	6,712	99,195	142%
DOG LICENSES	15,000	4,021	15,965	106%
MARRIAGE LICENSES	2,200	112	1,526	69%
CERTIFICATES-BIRTH	25,000	2,384	25,946	104%
RENTAL OF CITY PROPERTY	56,000	15,246	141,088	252%
RENTAL OF CITY HALL COM	21,791	1,820	18,157	83%
CABLE FRANCHISE FEE	360,000	0	360,000	100%
POLICE OUTSIDE DETAIL	140,000	14,276	153,489	110%
AMBULANCE FEES	850,000	81,853	803,422	95%
BLASTING PERMIT	0	0	200	0%
NEW DRIVEWAY PERMIT	0	50	550	0%
WELFARE DEPT REIMBURSEMENT	15,000	0	22,079	147%
<b>TOTAL OTHER LOCAL SOURCES</b>	<b>10,050,803</b>	<b>646,977</b>	<b>8,474,268</b>	<b>84%</b>



	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
<b>PARKING REVENUES</b>				
PARKING METER FEE	3,200,000	310,870	2,715,571	85%
METER SPACE RENTAL	90,000	13,385	99,965	111%
PARKING METER -IN DASH	110,000	11,087	111,326	101%
HANOVER TRANSIENT	2,400,000	185,330	1,921,334	80%
HANOVER PASSES	1,645,500	130,800	1,302,690	79%
FOUNDRY PL TRANSIENT	337,500	8,913	44,782	13%
FOUNDRY PL PASSES	126,700	26,560	138,730	109%
PASS REINSTATEMENT	2,500	765	3,800	152%
FOUNDRY PL PASS REINSTATEMENT	0	570	1,665	0%
PARKING VIOLATIONS	727,742	56,326	617,056	85%
BOOT REMOVAL FEE	15,000	0	7,350	49%
SUMMONS ADMINISTRATION FEE	3,000	0	225	8%
<b>TOTAL PARKING REVENUES</b>	<b>8,657,942</b>	<b>744,606</b>	<b>6,964,493</b>	<b>80%</b>
TRANSFER TO PARKING FUND	(6,245,637)	(520,470)	(5,204,698)	83%
<b>NET PARKING REVENUES FOR GENERAL FUND</b>	<b>2,412,305</b>	<b>224,136</b>	<b>1,759,795</b>	<b>73%</b>
<b>INTEREST &amp; PENALTIES</b>				
INTEREST ON TAXES	200,000	6,954	97,956	49%
INTEREST ON INVESTMENT	700,000	184,827	1,146,901	164%
<b>TOTAL INTEREST &amp; PENALTIES</b>	<b>900,000</b>	<b>191,781</b>	<b>1,244,857</b>	<b>138%</b>
<b>SCHOOL REVENUES</b>				
TUITION	6,503,250	0	3,246,105	50%
OTHER SOURCES	13,000	1,466	11,051	85%
<b>TOTAL SCHOOL REVENUES</b>	<b>6,516,250</b>	<b>1,466</b>	<b>3,257,156</b>	<b>50%</b>
<b>STATE REVENUES</b>				
ROOMS AND MEALS TAX	1,107,000	0	1,122,057	101%
HIGHWAY BLOCK GRANT	427,000	0	356,363	83%
STATE AID-LAND FILL	37,067	0	37,067	100%
KINDERGARTEN AID	165,000	49,701	168,410	102%
BONDED DEBT-SCHOOL	1,016,222	508,111	1,016,222	100%
OTHER STATE REVENUE	820,083	423,512	847,024	103%
<b>TOTAL STATE REVENUES</b>	<b>3,572,372</b>	<b>981,325</b>	<b>3,547,144</b>	<b>99%</b>
<b>USE OF FUND BALANCE</b>				
TR FR FUND 33	0	0	5,396	0%
RESERVE FOR DEBT	2,123,000	0	2,123,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	150,000	0	150,000	100%
USE OF RESERVE-BOND PAYMENT	1,286,114	0	1,286,114	100%
<b>TOTAL USE OF FUND BALANCE</b>	<b>3,559,114</b>	<b>0</b>	<b>3,564,510</b>	<b>100%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>114,295,207</b>	<b>2,216,617</b>	<b>111,181,843</b>	<b>97%</b>

# 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 2019 Annual Budget

### Water Fund

Full Accrual Budget	\$ 8,425,724
Cash Requirements	\$ 9,914,209

### Sewer Fund

Full Accrual Budget	\$ 12,406,664
Cash Requirements	\$ 15,247,836

## User Rate Structure - Fiscal Year 2019

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	\$4.23
Greater than 10 units	\$5.10

Sewer Fund	
<i>Sewer charges are based on water consumption</i>	
	cost per unit of water
First 10 units	\$13.24
Greater than 10 units	\$14.56

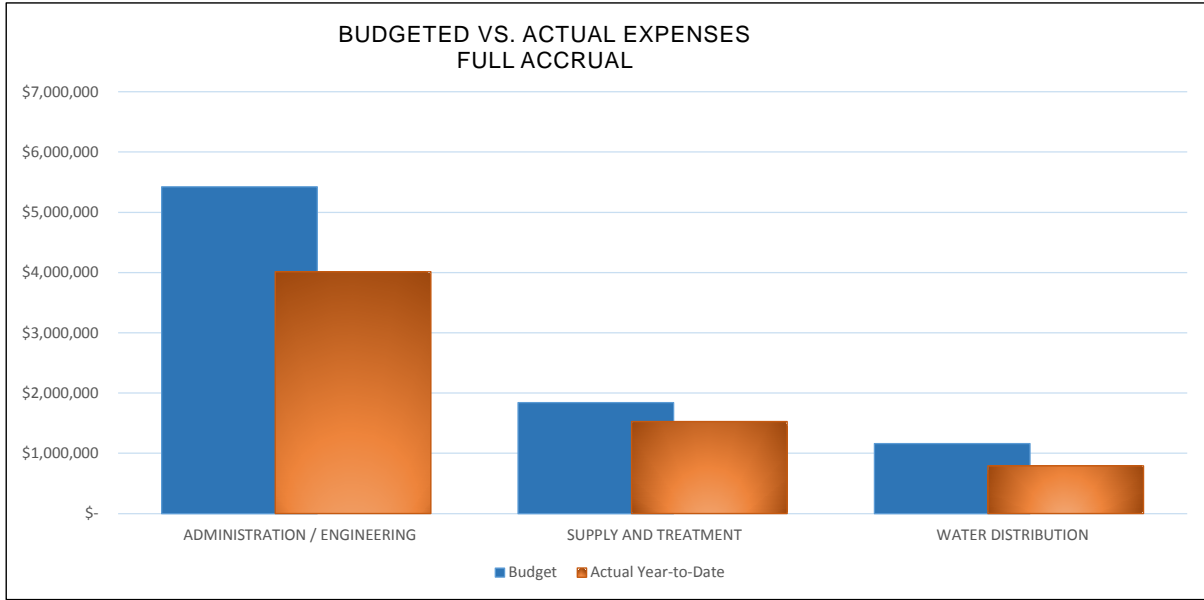
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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	\$5.10
Over 10 and up to 20 units	\$9.61
Over 20 units	\$11.86

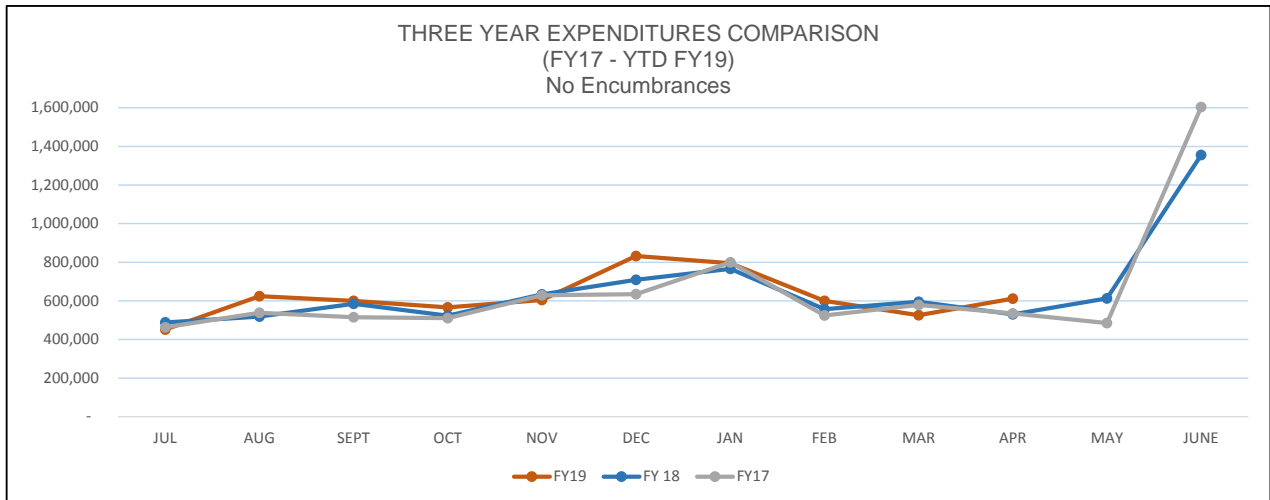
# WATER FUND YTD EXPENSES

**MONTH ENDING April 30, 2019**

**83.30%**



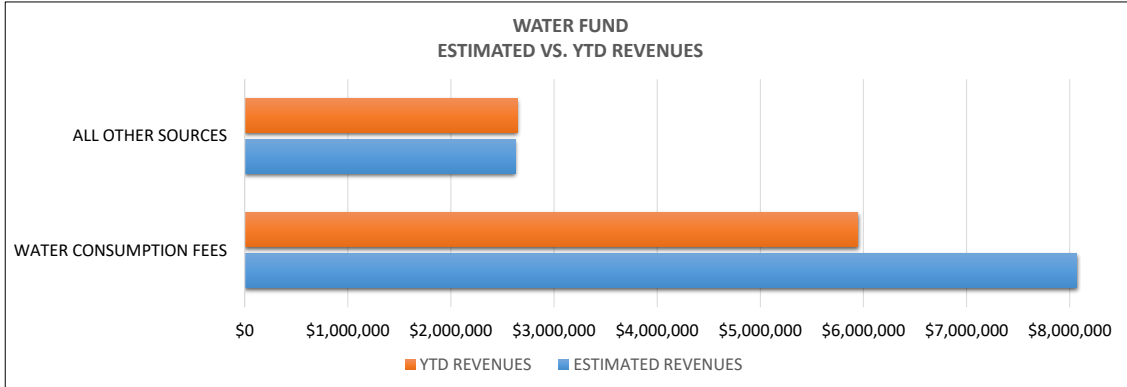
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING <i>April 30, 2019</i>	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	5,423,951	415,779.48	54,285.91	4,013,564.75	1,410,386.25	74.0%
SUPPLY AND TREATMENT	1,840,432	127,521.00	66,724.55	1,526,701.69	313,730.31	83.0%
WATER DISTRIBUTION	1,161,341	68,023.24	1,500.00	791,908.74	369,432.26	68.2%
<b>TOTAL</b>	<b>8,425,724.00</b>	<b>611,323.72</b>	<b>122,510.46</b>	<b>6,332,175.18</b>	<b>2,093,548.82</b>	<b>75.2%</b>



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	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
FY17	463,447	537,873	515,204	510,059	629,360	634,334

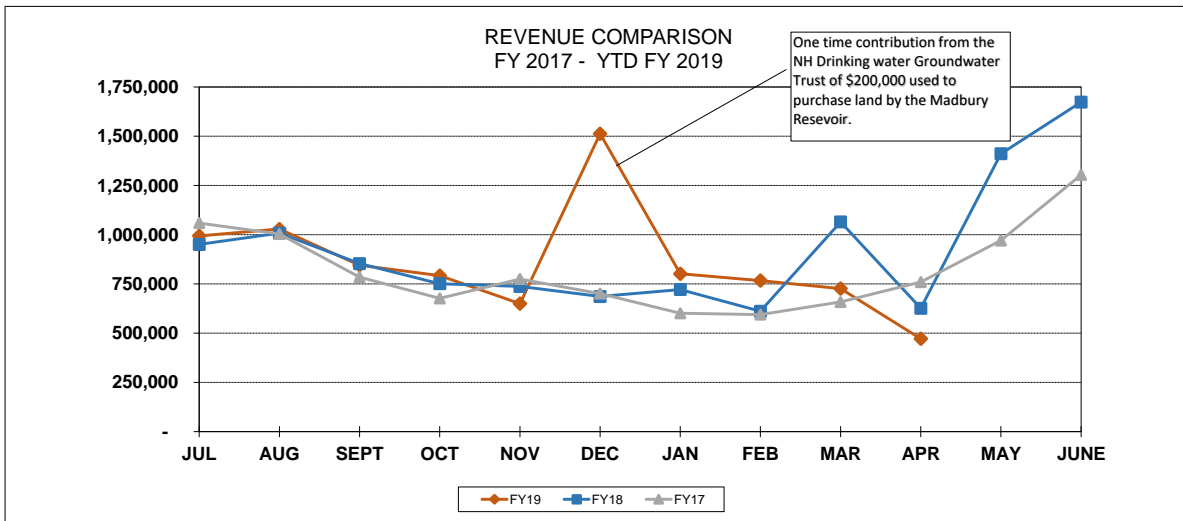
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY19	794,488	599,554	525,873	611,324	-	-
FY 18	766,312	556,833	595,793	530,773	612,272	1,355,008
FY17	799,657	524,361	578,577	534,373	485,057	1,603,624

## WATER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	8,069,988	75.5%	5,946,357	74%
OTHER CHARGES	1,885,854	17.6%	1,267,075	67%
OTHER FINANCING SOURCES	737,616	6.9%	1,375,844	187%
<b>TOTAL</b>	<b>\$ 10,693,458</b>	<b>100%</b>	<b>\$ 8,589,276</b>	<b>80%</b>

- Water Consumption Fees* : Revenues based on water consumption
- Other Charges* : Meter fees, hydrant rental, utility revenue, fire services, job worked, backflow testing, capacity use surcharge
- Other Financing Sources* : Interest on investments, interest only for special agreements



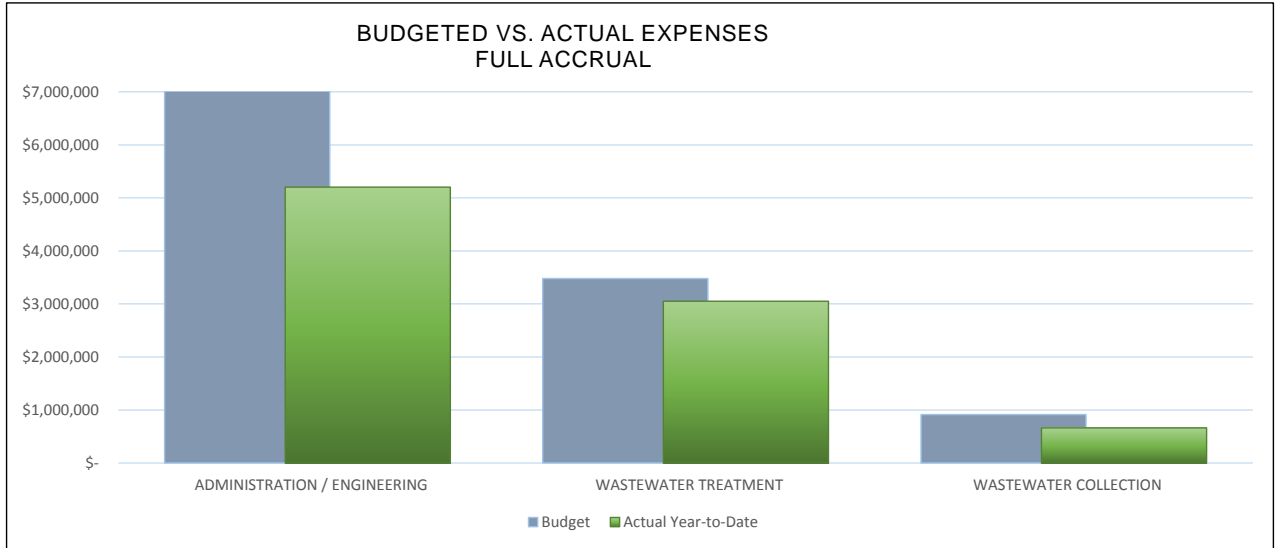
FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	993,800	1,028,451	845,025	792,182	649,884	1,512,752
FY18	950,669	1,007,896	853,629	751,069	737,062	686,356
FY17	1,059,165	1,003,577	784,669	676,678	775,180	700,838

FY	JAN	FEB	MAR	APR	MAY	JUNE
FY19	801,873	767,259	726,549	471,501	-	-
FY18	721,789	611,340	1,064,845	626,619	1,411,296	1,673,435
FY17	600,902	594,283	658,359	759,620	970,464	1,303,914

# SEWER FUND EXPENSES

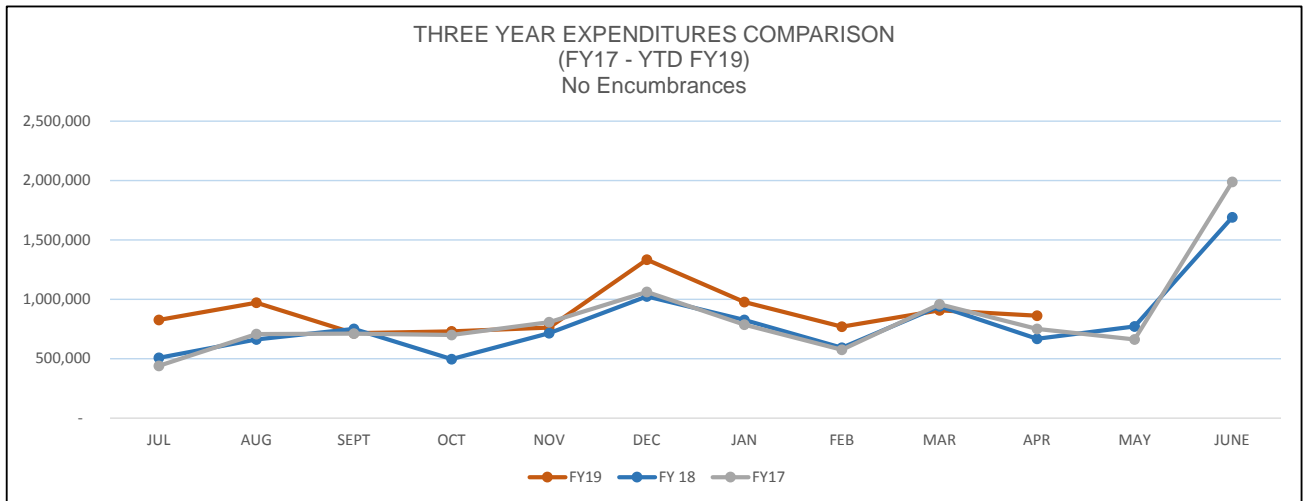
**MONTH ENDING April 30, 2019**

**83.30%**



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING <i>April 30, 2019</i>	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	7,752,559.00	640,128.37	88,076.96	5,202,372.14	2,550,186.86	67.1%
WASTEWATER TREATMENT	3,480,641.00	269,702.78	103,653.07	3,050,781.55	429,859.45	87.6%
WASTEWATER COLLECTION	913,397.00	52,017.80	27,000.00	662,178.03	251,218.97	72.5%
*TRANSFER TO STORMWATER	260,067.00	-	-	260,067.00	-	100.0%
<b>TOTAL</b>	<b>12,406,664.00</b>	<b>961,848.95</b>	<b>218,730.03</b>	<b>9,175,398.72</b>	<b>3,231,265.28</b>	<b>73.96%</b>

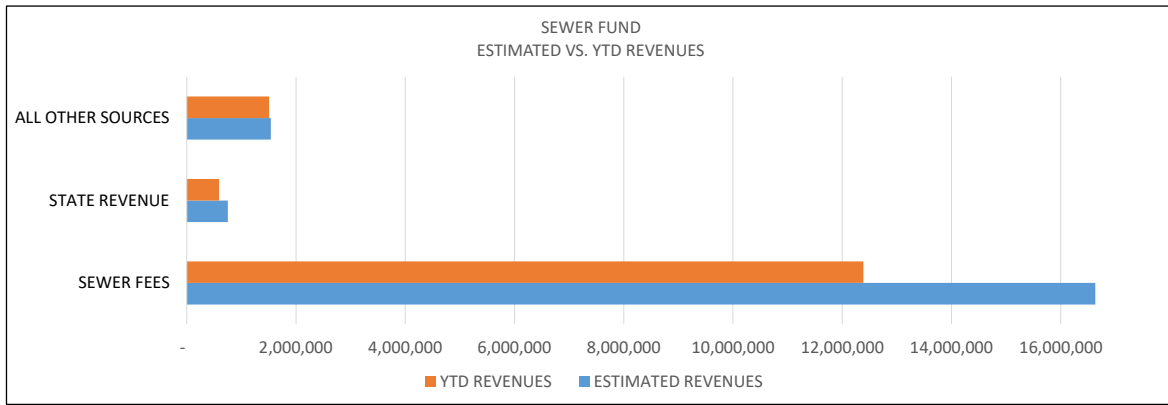
*\*July: Transfer to the Stormwater Special Revenue Fund*



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	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
FY17	440,420	707,194	711,898	699,868	807,625	1,063,229

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY19	977,718	770,846	907,578	861,849	-	-
FY18	826,304	593,065	942,121	667,514	771,142	1,690,278
FY17	787,840	576,195	959,191	751,390	662,502	1,988,244

## SEWER FUND REVENUES



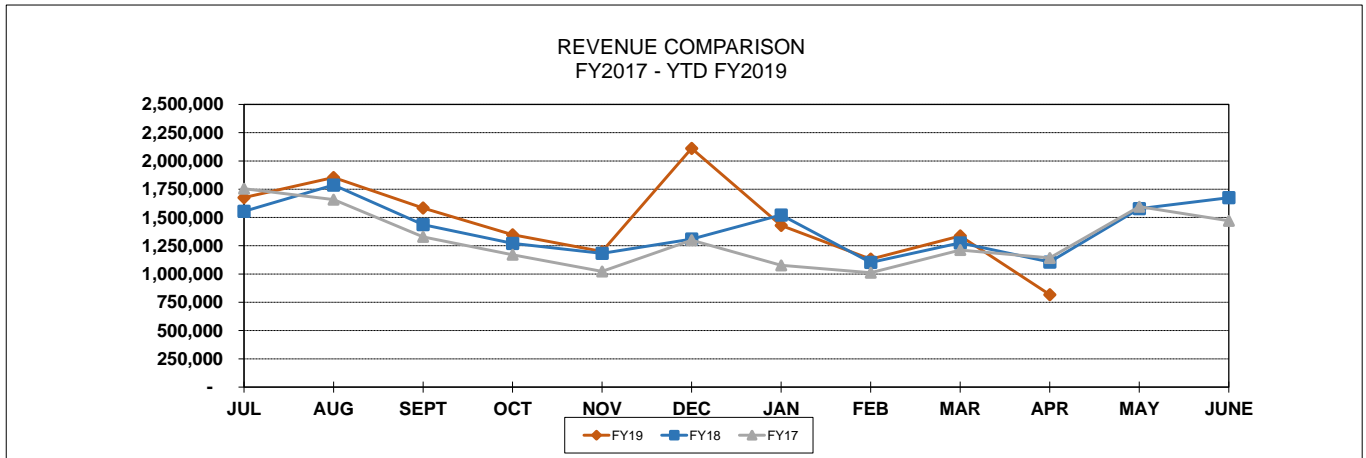
Sewer Fund Estimated and Year-to-Date Revenues				
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	16,633,110	87.9%	12,387,248	74%
OTHER CHARGES	282,500	1.5%	206,740	73%
STATE REVENUE	752,905	4.0%	592,403	79%
OTHER FINANCING SOURCES	1,257,385	6.6%	1,301,072	103%
<b>TOTAL</b>	<b>18,925,900</b>	<b>100%</b>	<b>14,487,463</b>	<b>77%</b>

**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
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
FY17	1,754,724	1,658,038	1,328,633	1,170,545	1,022,567	1,299,352

FY	JAN	FEB	MAR	APR	MAY	JUNE
FY19	1,429,664	1,131,558	1,336,916	817,740	-	-
FY18	1,522,260	1,102,333	1,275,349	1,105,892	1,578,530	1,675,136
FY17	1,076,954	1,011,389	1,212,353	1,142,103	1,595,767	1,470,763

# PARKING AND TRANSPORTATION FUND

**MONTH ENDING April 30, 2019**

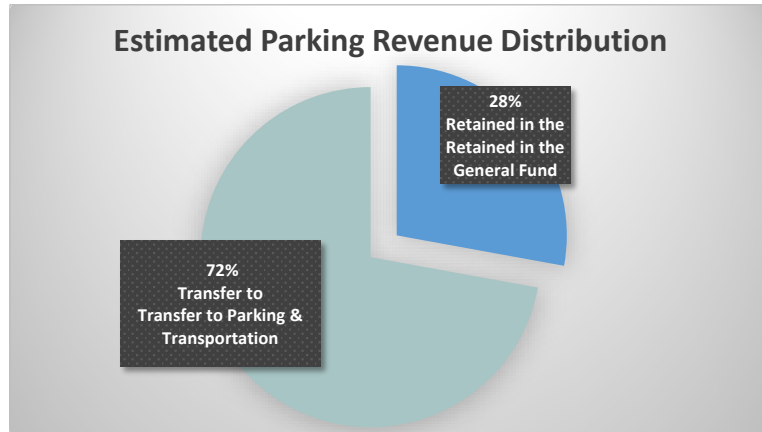
The Parking & Transportation fund is a Special Revenue Fund which accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

## REVENUES

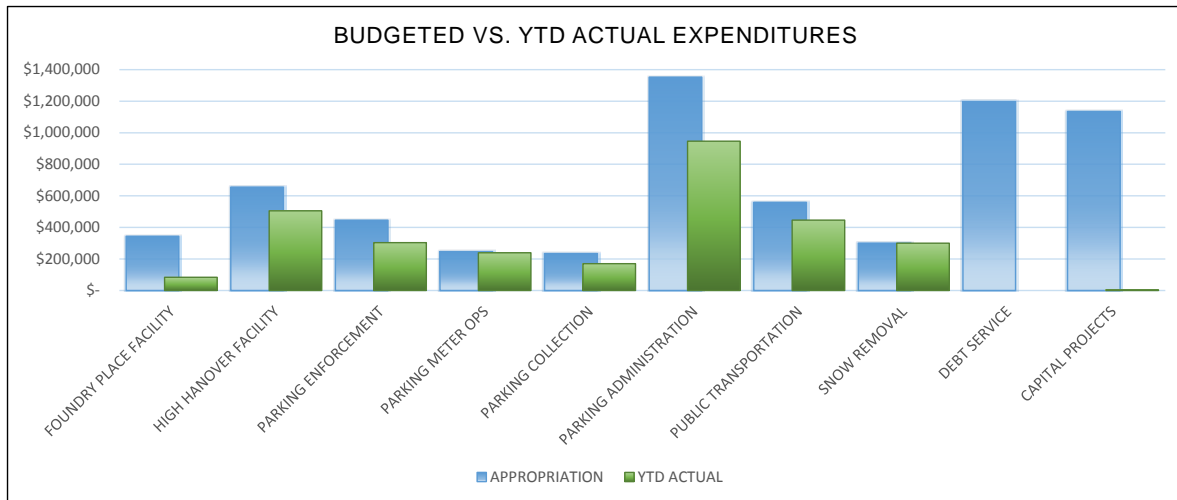
Parking & Transportation expenditures are funded 100% from parking related revenues  
 Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.  
 The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

Estimated Revenues from Parking related fees are estimated for FY19 to be \$ 8.6 million.  
 28% 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>April 30, 2019</i>				
FOUNDRY PLACE FACILITY	343,835	24,226	-	83,875	259,960	24.4%
HIGH HANOVER FACILITY	655,287	50,881	-	505,113	150,174	77.1%
PARKING ENFORCEMENT	445,618	29,288	-	303,394	142,224	68.1%
PARKING METER OPS	246,445	14,303	-	239,136	7,309	97.0%
PARKING COLLECTION	234,301	15,192	-	170,060	64,241	72.6%
PARKING ADMINISTRATION	1,352,467	60,785	5,084	951,687	400,780	70.4%
PUBLIC TRANSPORTATION	558,910	11,109	31,786	477,960	80,950	85.5%
SNOW REMOVAL	300,000	-	-	300,000	-	100.0%
DEBT SERVICE	1,196,875	-	-	-	1,196,875	0.0%
CAPITAL PROJECTS	1,135,000	-	-	3,250	1,131,750	0.3%
CONTINGENCY	225,000	5,867	5,235	111,417	113,583	49.5%
<b>TOTAL *</b>	<b>6,693,738</b>	<b>211,651</b>	<b>42,105</b>	<b>3,145,892</b>	<b>3,547,846</b>	<b>47.0%</b>