



Monthly Financial Summary Report

Month Ending February 28, 2019

66.70% 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

Capital Improvement Plan (CIP) - A six-year long-term planning 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 page 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, Info Technology 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 FY2019 annual budget is a balanced budget in which total anticipated revenues equal budgeted appropriations.

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%

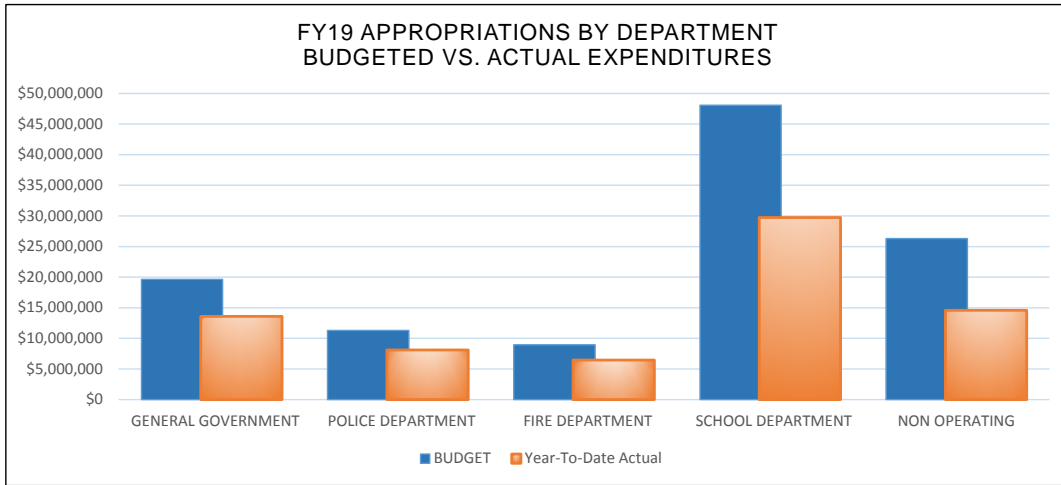
EXPENDITURES - detail pg 3 & 4

	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 February 28, 2019
66.70%



APPROPRIATION	PERIOD		Actual + Enc Total	Year-To-Date Balance	%tage Expended
	ENDING	ENCUMBRANCES			
February 28, 2019					
OPERATING					
GENERAL GOVERNMENT	19,655,179	1,220,560	198,657	13,588,984	69%
POLICE DEPARTMENT	11,280,229	697,494	10,290	8,103,094	72%
FIRE DEPARTMENT	8,966,305	558,555	14,782	6,454,834	72%
SCHOOL DEPARTMENT	48,086,136	1,754,354	-	29,736,101	62%
TOTAL OPERATING	87,987,849	4,230,964	223,729	57,883,013	66%
NON OPERATING					
DEBT SERVICE	13,875,712	38,435	-	6,213,655	45%
COUNTY TAX	5,741,466	-	-	5,503,199	96%
CAPITAL OUTLAY	1,635,000	20,000	294,396	407,310	25%
OTHER NON-OPERATING	5,055,180	315,385	1,000	2,461,940	49%
TOTAL NON OPERATING	26,307,358	373,819	295,396	14,586,103	55%
TOTAL	114,295,207	4,604,783	519,125	72,469,116	63%

EXPENDITURE TRENDS

JULY:

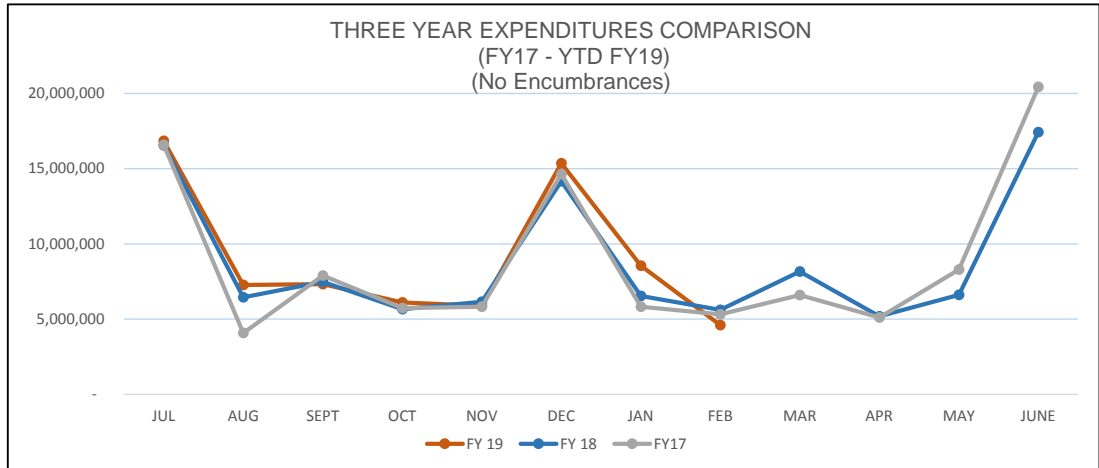
Annualized Expenditures
Transfer out from
Departments to the *Leave
at Termination and Health
Insurance Stabilization
Funds.*

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	15,357,924
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	8,548,987	4,604,992	-	-	-	-
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

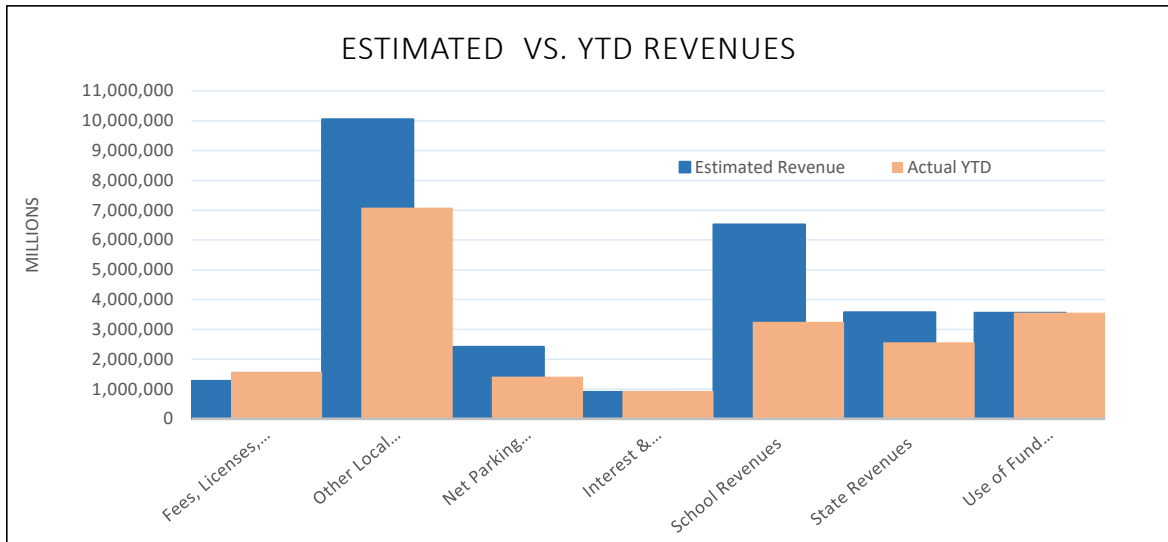
MONTH ENDING February 28, 2019

66.70%

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	% EXPENDED
GENERAL GOVERNMENT						
SALARIES	7,904,417	604,495	-	5,064,340	2,840,078	64%
PART TIME SALARIES	854,699	48,979	-	529,861	324,838	62%
OVERTIME	354,362	56,420	-	260,852	93,510	74%
LONGEVITY	61,241	83	-	57,383	3,858	94%
* LEAVE AT TERMINATION	250,000	-	-	250,000	-	100%
* HEALTH STABILIZATION FUND	2,012,230	-	-	2,012,230	-	100%
HEALTH PREMIUM STIPEND	55,000	-	-	15,786	39,214	29%
RETIREMENT	1,172,759	75,269	-	749,050	423,709	64%
OTHER BENEFITS	1,104,392	87,051	-	801,196	303,196	73%
OTHER OPERATING	5,886,079	348,263	198,657	3,848,287	2,037,792	65%
TOTAL GENERAL GOVERNMENT	19,655,179	1,220,560	198,657	13,588,984	6,066,195	69%
*Annualized Expenditures	(2,262,230)			(2,262,230)		
Net total	17,392,949	1,220,560	198,657	11,326,754	6,066,195	65%
POLICE DEPARTMENT						
SALARIES	5,629,079	432,675	-	3,757,909	1,871,170	67%
PART TIME SALARIES	123,247	7,807	-	71,042	52,205	58%
OVERTIME	543,532	40,100	-	412,381	131,151	76%
HOLIDAY	186,288	16,386	-	146,236	40,052	78%
LONGEVITY	40,385	-	-	39,785	600	99%
STIPENDS	65,284	121	-	31,175	34,109	48%
SPECIAL DETAIL	58,736	1,474	-	32,243	26,493	55%
* LEAVE AT TERMINATION	130,203	-	-	130,203	-	100%
* HEALTH INSURANCE	1,658,908	-	-	1,658,908	-	100%
HEALTH PREMIUM STIPEND	12,000	-	-	7,333	4,667	61%
RETIREMENT	1,673,438	126,589	-	1,142,727	530,711	68%
OTHER BENEFITS	498,685	29,839	-	399,548	99,137	80%
OTHER OPERATING	660,444	42,504	10,290	273,604	386,840	41%
POLICE DEPARTMENT TOTAL	11,280,229	697,494	10,290	8,103,094	3,177,135	72%
*Annualized Expenditures	(1,789,111)			(1,789,111)		
Net total	9,491,118	697,494	10,290	6,313,983	3,177,135	67%
FIRE DEPARTMENT						
SALARIES	3,710,106	283,063	-	2,446,945	1,263,161	66%
PART TIME SALARIES	72,145	3,608	-	39,404	32,741	55%
OVERTIME	687,000	53,980	-	445,334	241,666	65%
HOLIDAY	147,688	12,334	-	128,642	19,046	87%
LONGEVITY	38,085	-	-	32,533	5,552	85%
CERTIFICATION STIPENDS	268,692	20,464	-	178,676	90,016	66%
* LEAVE AT TERMINATION	70,084	-	-	70,084	-	100%
* HEALTH INSURANCE	1,346,054	-	-	1,346,054	-	100%
HEALTH PREMIUM STIPEND	97,146	-	-	49,313	47,833	51%
RETIREMENT	1,564,945	117,317	-	1,026,917	538,028	66%
OTHER BENEFITS	360,914	18,712	-	296,702	64,212	82%
OTHER OPERATING	603,446	49,076	14,782	394,229	209,217	65%
FIRE DEPARTMENT TOTAL	8,966,305	558,555	14,782	6,454,834	2,511,471	72%
*Annualized Expenditures	(1,416,138)			(1,416,138)		
Net total	7,550,167	558,555	14,782	5,038,696	2,511,471	67%
SCHOOL						
SALARIES	26,226,044	1,017,628	-	14,170,876	12,055,168	54%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	7,157,959	-	-	7,157,959	-	100%
RETIREMENT	4,165,093	172,256	-	2,159,700	2,005,393	52%
WORKERS COMPENSATION	168,110	-	-	168,110	-	100%
OTHER BENEFITS	2,915,178	143,832	-	1,782,059	1,133,119	61%
OTHER OPERATING	7,153,752	420,638	-	3,997,397	3,156,355	56%
SCHOOL DEPARTMENT TOTAL	48,086,136	1,754,354	-	29,736,101	18,350,035	62%
*Annualized Expenditures	(7,457,959)			(7,457,959)		
Net total	40,628,177	1,754,354	-	22,278,142	18,350,035	55%
NON-OPERATING						
DEBT SERVICE	13,875,712	38,435	-	6,213,655	7,662,057	45%
COUNTY TAX	5,741,466	-	-	5,503,199	238,267	96%
CAPITAL OUTLAY	1,635,000	20,000	294,396	407,310	1,227,690	25%
OTHER NON-OPERATING	5,055,180	315,385	1,000	2,461,940	2,593,241	49%
TOTAL NON-OPERATING	26,307,358	373,819	295,396	14,586,103	11,721,255	55%
TOTAL GENERAL FUND	114,295,207	4,604,783	519,125	72,469,116	41,826,091	63%

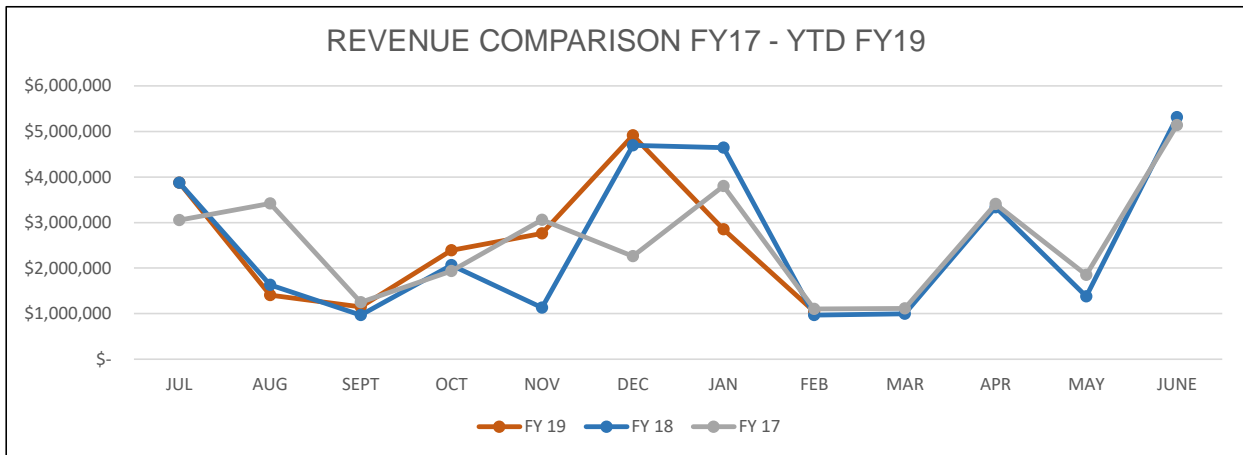
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.
Other Benefits: Dental Ins, social security, medicare, life/disability, and contractual allowances.
Other Operating: Telephone, postage, office supplies, utilities, sand & salt, professional services, 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%	1,578,067	125%
Other Local Sources	10,050,803	36%	7,082,574	70%
Net Parking Revenue	2,412,305	9%	1,417,694	59%
Interest & Penalties	900,000	3%	933,269	104%
School Revenues	6,516,250	23%	3,255,232	50%
State Revenues	3,572,372	13%	2,565,820	72%
Use of Fund Balance	3,559,114	13%	3,564,510	100%
TOTAL REVENUES	\$ 28,277,844	100%	\$ 20,397,165	72%

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	1,049,014	-	-	-	-
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 FEBRUARY 28, 2019 - 66.7% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	86,017,363	0	87,304,835	101%
TOTAL PROPERTY TAXES	86,017,363	0	87,304,835	101%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	11,000	3,518	11,653	106%
OTHER LICENSES	26,000	385	5,310	20%
PLANNING BOARD	65,000	2,731	48,154	74%
BOARD OF ADJUSTMENTS	42,000	4,829	19,033	45%
SITE REVIEW	40,000	0	27,854	70%
BLD PERMITS-PORTS	400,000	26,637	566,894	142%
BLD PERMITS-PEASE	45,000	2,200	222,776	495%
ELEC PERMITS-PORT	80,000	9,070	66,715	83%
ELEC PERMITS-PEASE	15,000	1,225	33,260	222%
PLUM PERMITS-PORT	110,000	37,890	138,120	126%
PLUM PERMITS-PEASE	20,000	390	56,925	285%
SIGN PERMITS	6,000	970	4,995	83%
POLICE HAND GUN PERMITS	0	10	240	0%
POLICE ALARMS	25,000	7,525	33,700	135%
BURNING PERMITS	1,000	140	640	64%
FIRE ALARMS	0	0	25	0%
EXCAVATION PERMITS	35,000	200	33,375	95%
FLAGGING PERMIT	11,000	625	3,375	31%
SOLID WASTE	30,000	2,653	39,776	133%
OUTDOOR POOL	25,000	0	23,640	95%
RECREATION RENTALS	200,000	18,327	166,917	83%
BOAT RAMP FEES	10,000	0	4,255	43%
HEALTH FOOD PERMITS	70,000	1,045	70,435	101%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,267,000	120,370	1,578,067	125%
OTHER LOCAL SOURCES				
TIMBER TAX	500	0	0	0%
PAYMENTS IN LIEU OF TAXES	120,000	0	177,725	148%
MUNICIPAL AGENT FEES	65,000	5,487	49,101	76%
MOTOR VEHICLE FEES	4,350,000	377,928	3,275,519	75%
TITLE APPLICATIONS	9,000	660	6,766	75%
BOAT REGISTRATION	10,000	535	5,406	54%
PDA AIRPORT DISTRICT	2,750,000	0	1,403,141	51%
WATER/SEWER OVERHEAD	1,186,312	98,859	790,875	67%
SALE - MUNICIPAL PROP	5,000	0	6,921	138%
MISC REVENUE	70,000	5,995	85,279	122%
DOG LICENSES	15,000	704	8,899	59%
MARRIAGE LICENSES	2,200	28	1,358	62%
CERTIFICATES-BIRTH	25,000	2,482	20,991	84%
RENTAL OF CITY PROPERTY	56,000	19,676	99,964	179%
RENTAL OF CITY HALL COM	21,791	1,820	14,517	67%
CABLE FRANCHISE FEE	360,000	116,421	360,000	100%
POLICE OUTSIDE DETAIL	140,000	9,053	131,460	94%
AMBULANCE FEES	850,000	73,997	631,759	74%
BLASTING PERMIT	0	0	200	0%
NEW DRIVEWAY PERMIT	0	0	350	0%
WELFARE DEPT REIMBURSEMENT	15,000	1,034	12,343	82%
TOTAL OTHER LOCAL SOURCES	10,050,803	714,678	7,082,574	70%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	3,200,000	226,091	2,151,276	67%
METER SPACE RENTAL	90,000	7,150	83,380	93%
PARKING METER -IN DASH	110,000	12,104	91,199	83%
HANOVER TRANSIENT	2,400,000	151,690	1,584,970	66%
HANOVER PASSES	1,645,500	123,325	1,036,275	63%
FOUNDRY PL TRANSIENT	337,500	7,151	28,133	8%
FOUNDRY PL PASSES	126,700	20,875	89,575	71%
PASS REINSTATEMENT	2,500	280	2,670	107%
FOUNDRY PL PASS REINSTATEMENT	0	60	780	0%
PARKING VIOLATIONS	727,742	52,749	505,620	69%
BOOT REMOVAL FEE	15,000	0	7,350	49%
SUMMONS ADMINISTRATION FEE	3,000	0	225	8%
TOTAL PARKING REVENUES	8,657,942	601,475	5,581,452	64%
TRANSFER TO PARKING FUND	(6,245,637)	(520,470)	(4,163,758)	67%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	81,005	1,417,694	59%
INTEREST & PENALTIES				
INTEREST ON TAXES	200,000	1,231	85,169	43%
INTEREST ON INVESTMENT	700,000	93,905	848,100	121%
TOTAL INTEREST & PENALTIES	900,000	95,137	933,269	104%
SCHOOL REVENUES				
TUITION	6,503,250	32,428	3,246,105	50%
OTHER SOURCES	13,000	0	9,126	70%
TOTAL SCHOOL REVENUES	6,516,250	32,428	3,255,232	50%
STATE REVENUES				
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	0	118,709	72%
BONDED DEBT-SCHOOL	1,016,222	0	508,111	50%
OTHER STATE REVENUE	820,083	0	423,512	52%
TOTAL STATE REVENUES	3,572,372	0	2,565,820	72%
USE OF FUND BALANCE				
TR FR FUND 33	0	5,396	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%
TOTAL USE OF FUND BALANCE	3,559,114	5,396	3,564,510	100%
TOTAL GENERAL FUND REVENUE	114,295,207	1,049,014	107,702,000	94%

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

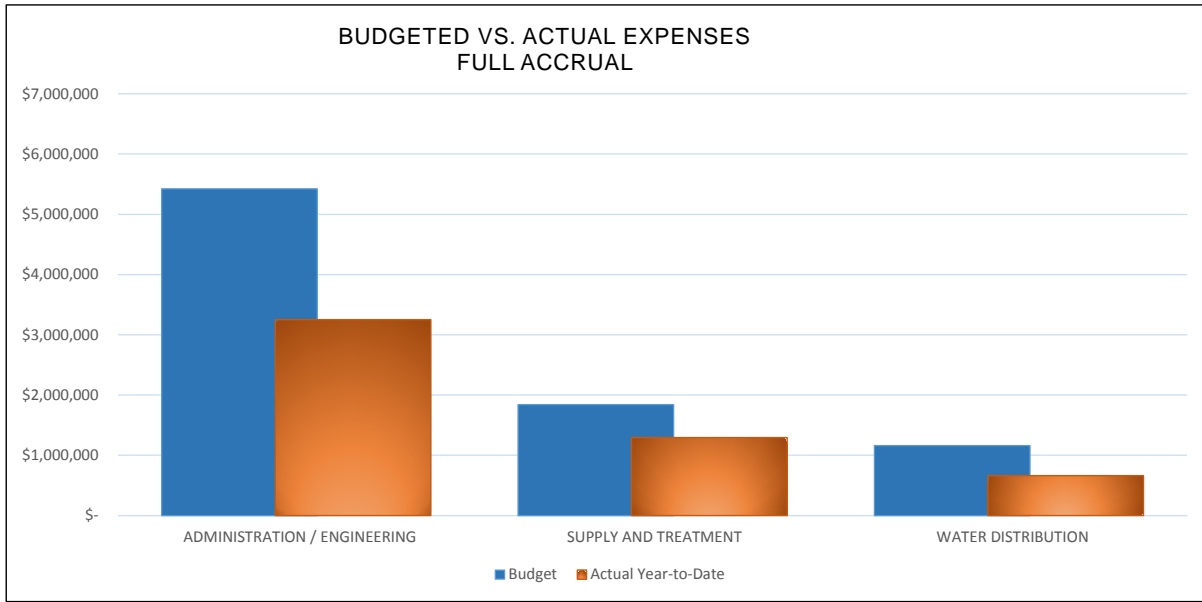
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

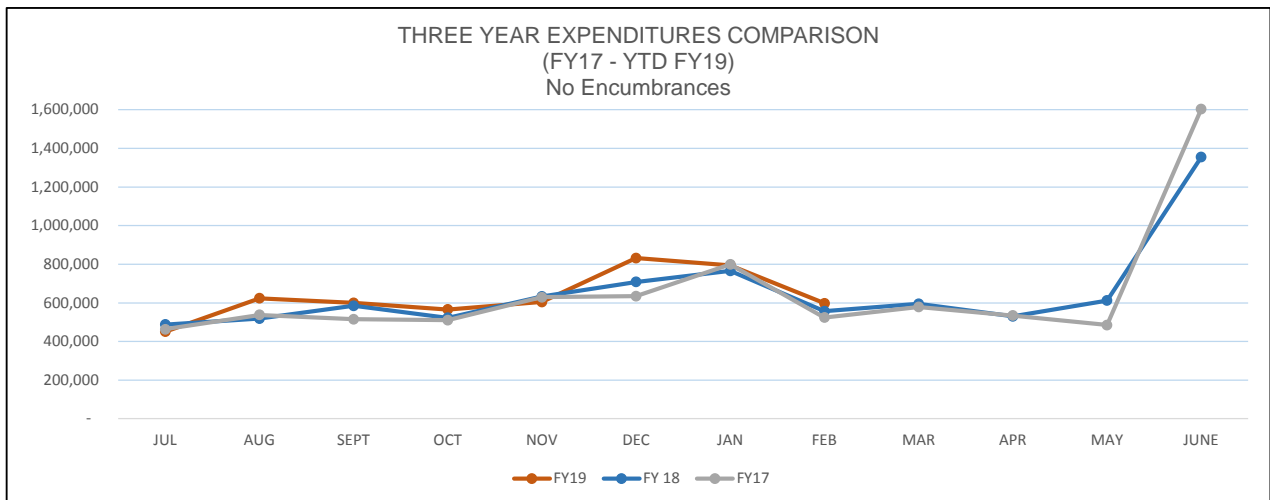
WATER FUND YTD EXPENSES

MONTH ENDING February 28, 2019

66.70%



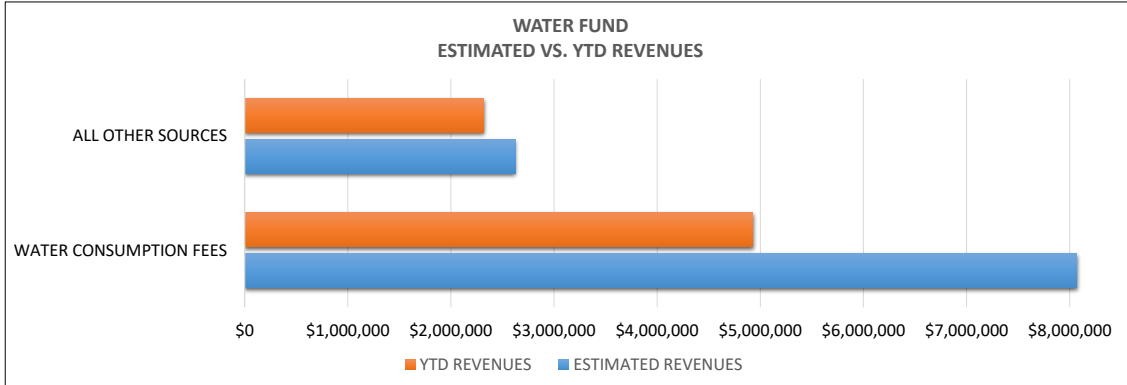
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING <i>February 28, 2019</i>	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	5,423,951	400,954.44	25,906.60	3,251,428.89	2,172,522.11	59.9%
SUPPLY AND TREATMENT	1,840,432	119,109.50	108,845.85	1,294,223.18	546,208.82	70.3%
WATER DISTRIBUTION	1,161,341	77,806.07	2,383.50	662,268.67	499,072.33	57.0%
TOTAL	8,425,724.00	597,870.01	137,135.95	5,207,920.74	3,217,803.26	61.8%



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

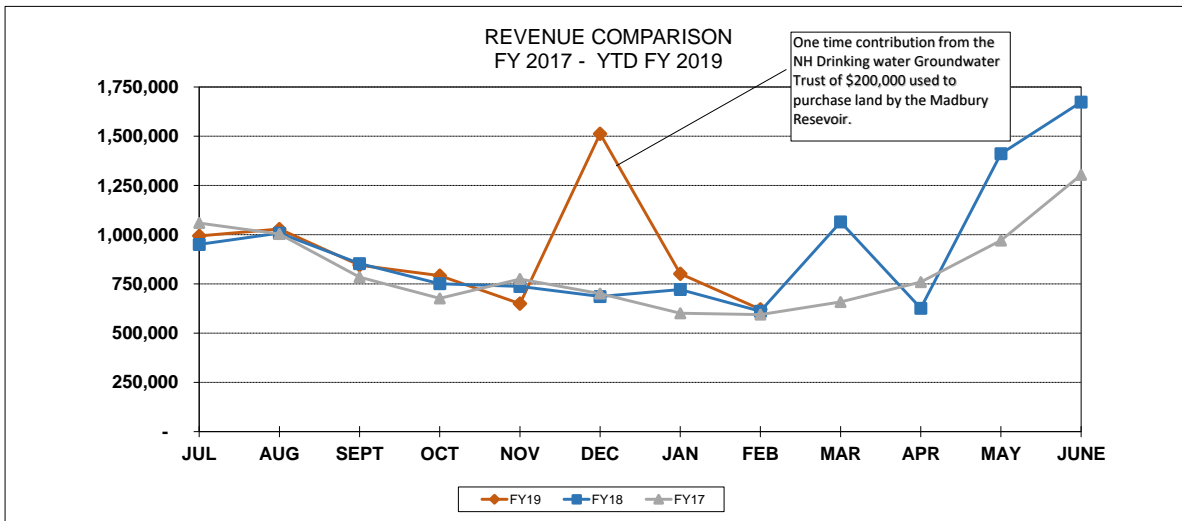
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY19	794,488	597,870	-	-	-	-
FY 18	766,312	556,833	595,793	530,773	612,272	1,355,008
FY17	799,657	524,361	578,577	534,373	485,057	1,603,624

WATER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	8,069,988	75.5%	4,928,359	61%
OTHER CHARGES	1,885,854	17.6%	1,057,600	56%
OTHER FINANCING SOURCES	737,616	6.9%	1,259,070	171%
TOTAL	\$ 10,693,458	100%	\$ 7,245,029	68%

- 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



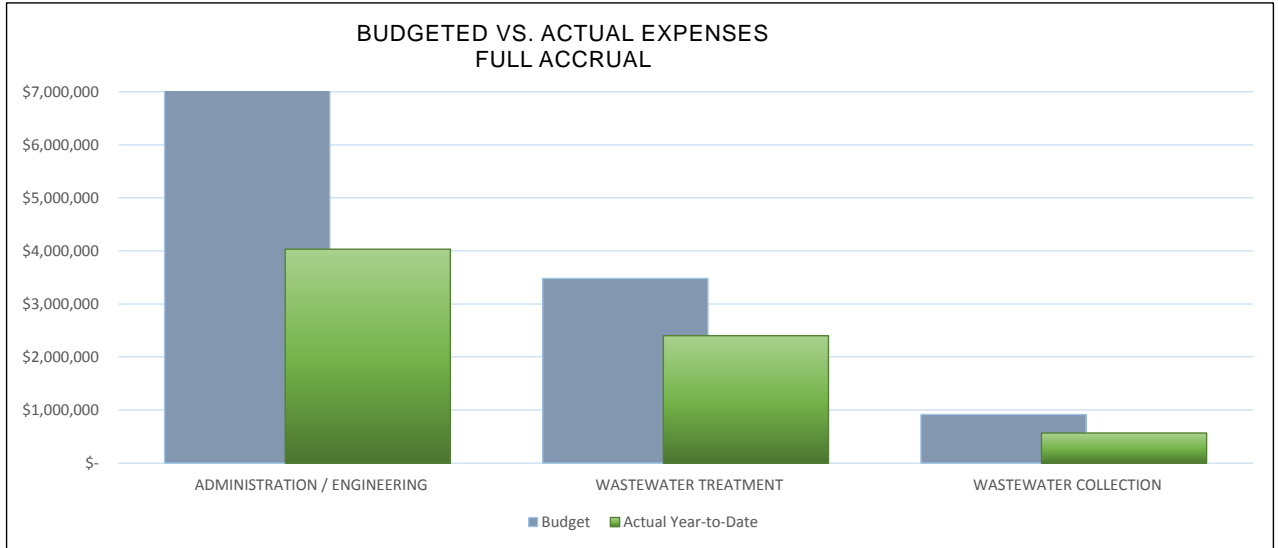
FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	993,800	1,028,451	845,025	792,182	649,884	1,512,752
FY18	950,669	1,007,896	853,629	751,069	737,062	686,356
FY17	1,059,165	1,003,577	784,669	676,678	775,180	700,838

FY	JAN	FEB	MAR	APR	MAY	JUNE
FY19	801,873	621,063	-	-	-	-
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

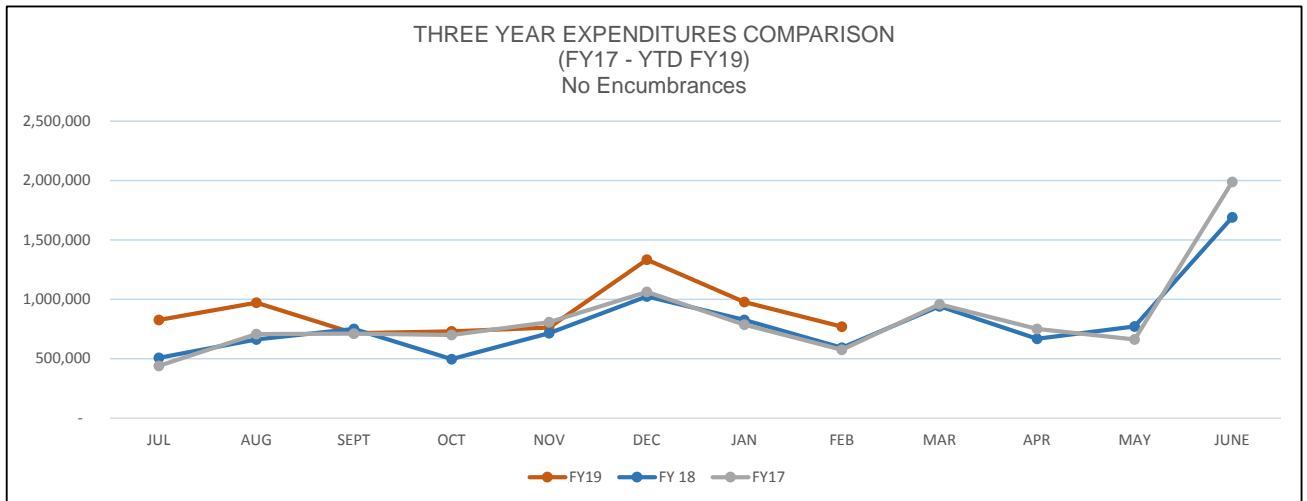
MONTH ENDING February 28, 2019

66.70%



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING <i>February 28, 2019</i>	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	7,752,559.00	457,692.71	27,627.65	4,032,142.63	3,720,416.37	52.0%
WASTEWATER TREATMENT	3,480,641.00	258,495.36	117,850.93	2,401,132.32	1,079,508.68	69.0%
WASTEWATER COLLECTION	913,397.00	52,974.28	27,883.50	565,578.35	347,818.65	61.9%
*TRANSFER TO STORMWATER	260,067.00	-	-	260,067.00	-	100.0%
TOTAL	12,406,664.00	769,162.35	173,362.08	7,258,920.30	5,147,743.70	58.51%

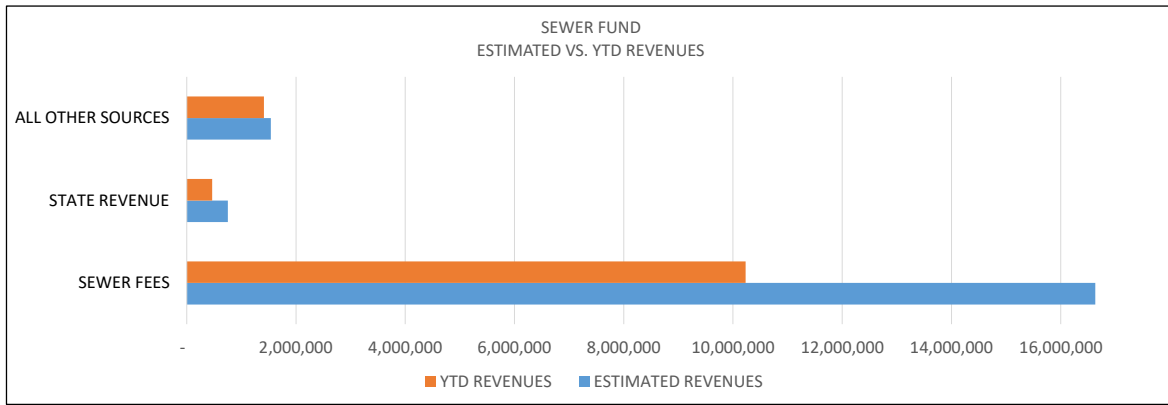
**July: Transfer to the Stormwater Special Revenue Fund*



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	826,024	971,483	715,110	729,656	762,373	1,334,032
FY 18	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	769,162	-	-	-	-
FY 18	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



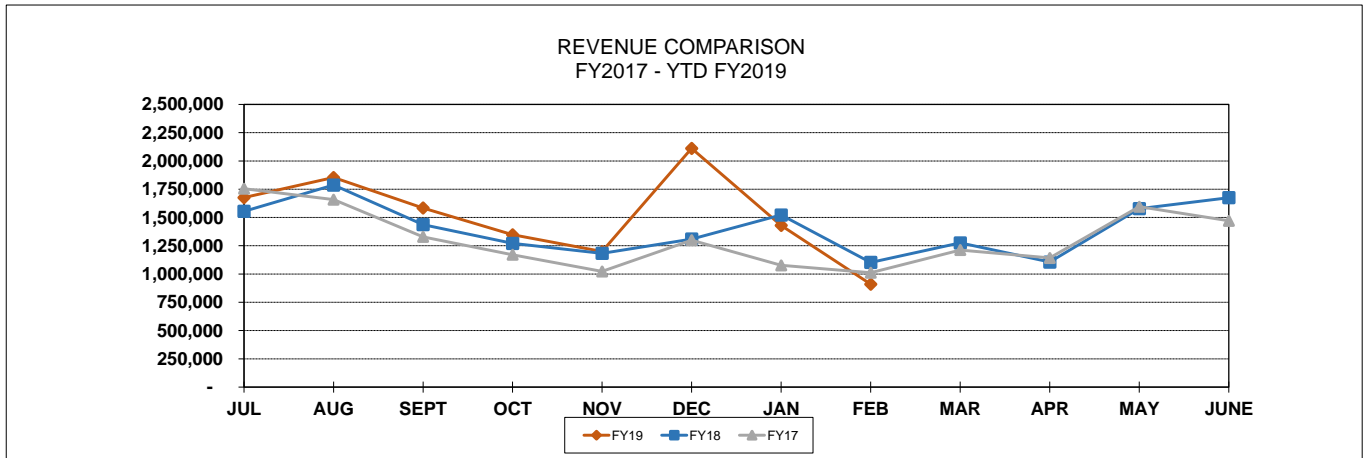
Sewer Fund Estimated and Year-to-Date Revenues				
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	16,633,110	87.9%	10,232,464	62%
OTHER CHARGES	282,500	1.5%	180,378	64%
STATE REVENUE	752,905	4.0%	466,496	62%
OTHER FINANCING SOURCES	1,257,385	6.6%	1,232,275	98%
TOTAL	18,925,900	100%	12,111,614	64%

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	910,365	-	-	-	-
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 February 28, 2019

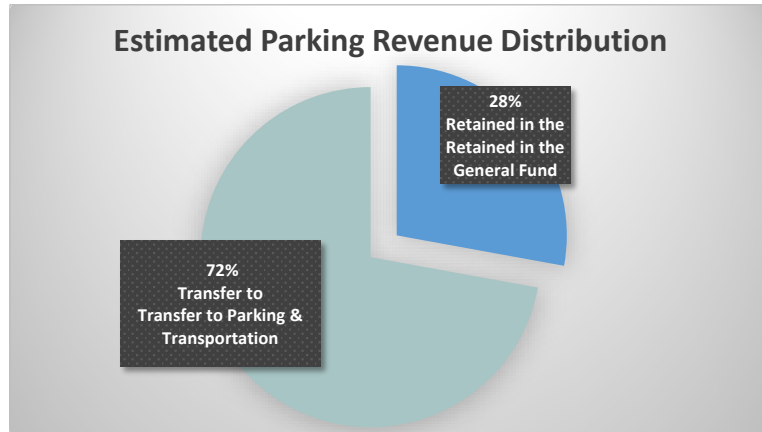
The Parking & Transportation fund is a Special Revenue Fund which accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

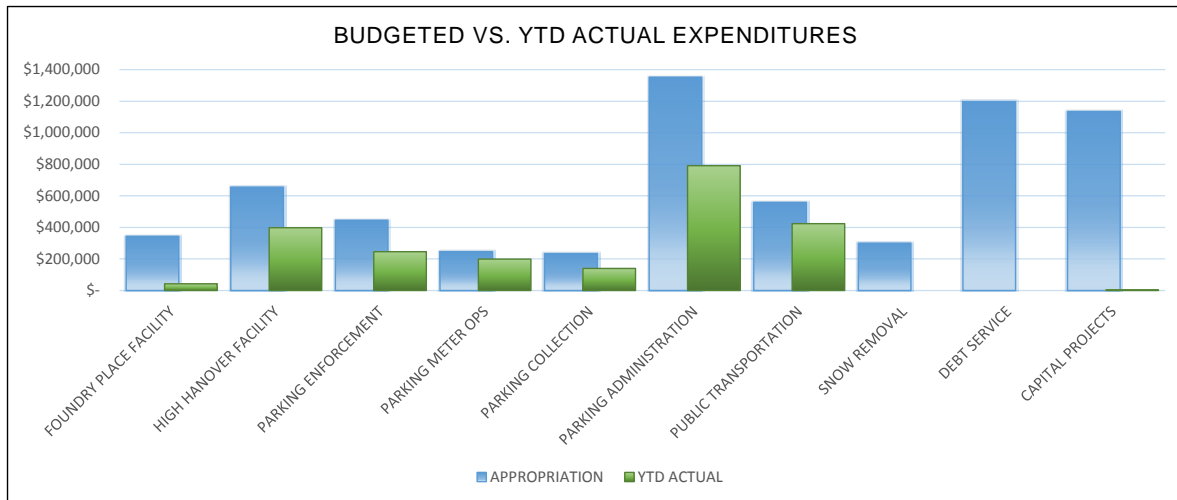
Parking & Transportation expenditures are funded 100% from parking related revenues
 Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.
 The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

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		Actual + Enc Total	Year-To-Date Balance	% Expended
		ENDING	ENCUMBRANCES			
		<i>February 28, 2019</i>				
FOUNDRY PLACE FACILITY	343,835	17,479	-	42,290	301,545	12.3%
HIGH HANOVER FACILITY	655,287	49,077	-	397,920	257,367	60.7%
PARKING ENFORCEMENT	445,618	30,319	-	246,073	199,545	55.2%
PARKING METER OPS	246,445	20,465	-	199,145	47,300	80.8%
PARKING COLLECTION	234,301	14,819	-	139,914	94,387	59.7%
PARKING ADMINISTRATION	1,352,467	112,346	4,043	795,331	557,136	58.8%
PUBLIC TRANSPORTATION	558,910	43,792	34,822	458,569	100,341	82.0%
SNOW REMOVAL	300,000	-	-	-	300,000	0.0%
DEBT SERVICE	1,196,875	-	-	-	1,196,875	0.0%
CAPITAL PROJECTS	1,135,000	3,250	-	3,250	1,131,750	0.3%
CONTINGENCY	225,000	-	-	-	225,000	0.0%
TOTAL *	6,693,738	291,546	38,865	2,282,492	4,411,246	34.1%