



Monthly Financial Summary Report

Month Ending March 30, 2019

75% 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

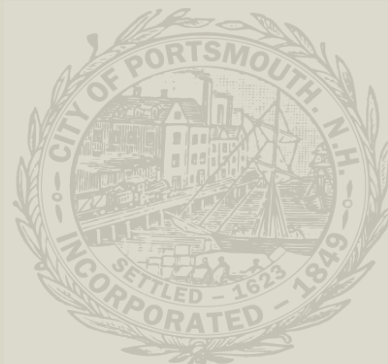
www.cityofportsmouth.com/Finance

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%

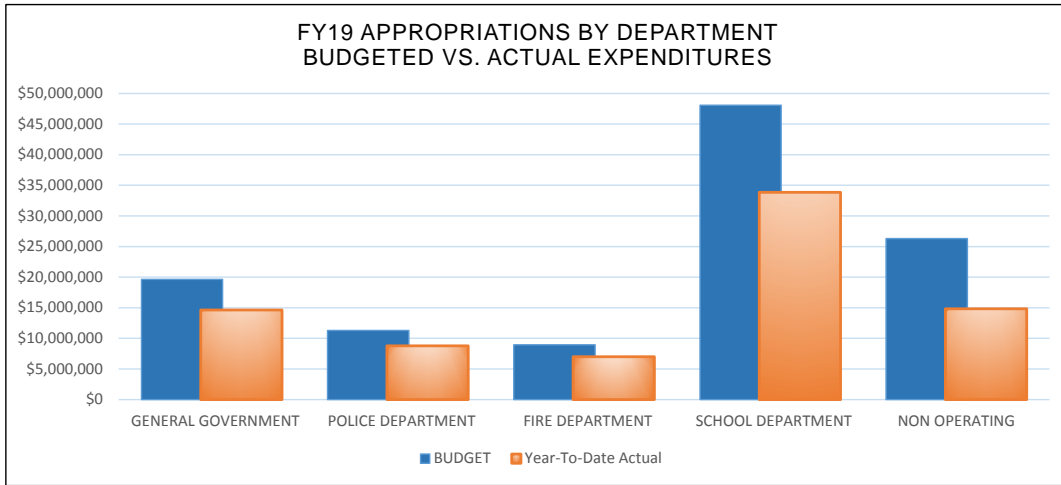
EXPENDITURES - detail pg 3 & 4

	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 March 31, 2019
75%



APPROPRIATION	PERIOD ENDING March 31, 2019	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	%tage Expended	
OPERATING						
GENERAL GOVERNMENT	19,655,179	1,016,923	230,267	14,634,323	5,020,856	74%
POLICE DEPARTMENT	11,280,229	708,738	11,717	8,778,394	2,501,835	78%
FIRE DEPARTMENT	8,966,305	544,294	14,804	6,999,150	1,967,155	78%
SCHOOL DEPARTMENT	48,086,136	4,118,239	-	33,854,341	14,231,795	70%
TOTAL OPERATING	87,987,849	6,388,194	256,789	64,266,207	23,721,642	73%
NON OPERATING						
DEBT SERVICE	13,875,712	142,445	-	6,356,100	7,519,612	46%
COUNTY TAX	5,741,466	-	-	5,503,199	238,267	96%
CAPITAL OUTLAY	1,635,000	67,113	220,396	400,423	1,234,577	24%
OTHER NON-OPERATING	5,055,180	44,292	64,783	2,570,015	2,485,166	51%
TOTAL NON OPERATING	26,307,358	253,850	285,179	14,829,736	11,477,622	56%
TOTAL	114,295,207	6,642,045	541,968	79,095,943	35,199,264	69%

EXPENDITURE TRENDS

JULY:

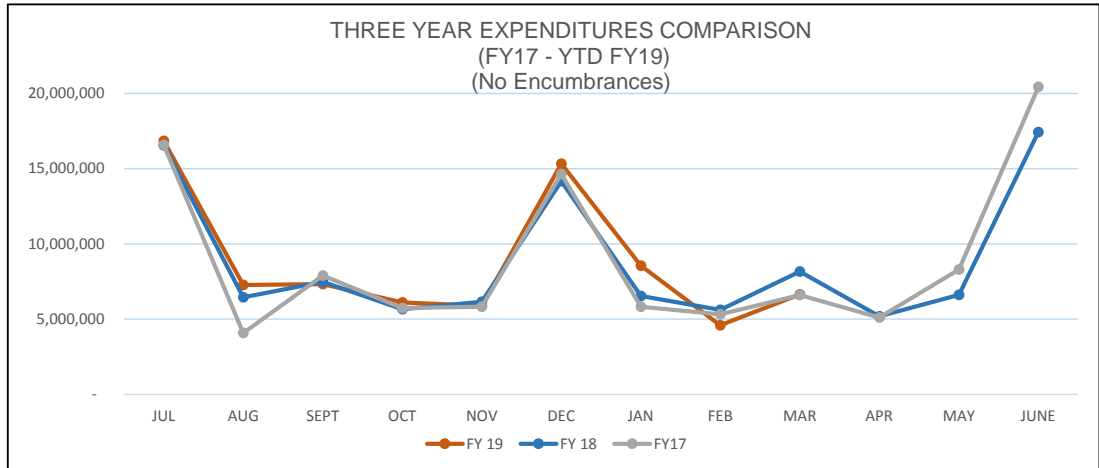
Annualized Expenditures
Transfer out from
Departments to the *Leave
at Termination and Health
Insurance Stabilization
Funds.*

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	6,642,045	-	-	-
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

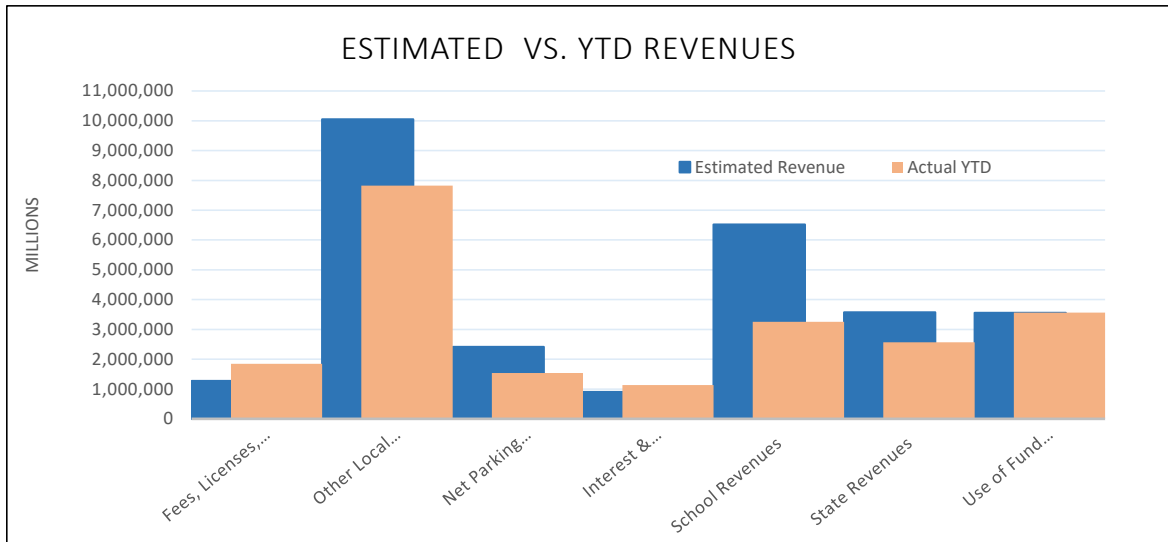
MONTH ENDING March 31, 2019

75%

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	% EXPENDED
GENERAL GOVERNMENT						
SALARIES	7,904,417	583,930	-	5,648,269	2,256,148	71%
PART TIME SALARIES	854,699	49,274	-	579,135	275,564	68%
OVERTIME	354,362	39,035	-	299,888	54,475	85%
LONGEVITY	61,241	82	-	57,466	3,775	94%
* LEAVE AT TERMINATION	250,000	-	-	250,000	-	100%
* HEALTH STABILIZATION FUND	2,012,230	-	-	2,012,230	-	100%
HEALTH PREMIUM STIPEND	55,000	7,289	-	23,075	31,925	42%
RETIREMENT	1,172,759	71,012	-	820,061	352,698	70%
OTHER BENEFITS	1,104,392	66,699	-	867,895	236,497	79%
OTHER OPERATING	5,886,079	199,602	230,267	4,076,304	1,809,775	69%
TOTAL GENERAL GOVERNMENT	19,655,179	1,016,923	230,267	14,634,323	5,020,856	74%
*Annualized Expenditures	(2,262,230)			(2,262,230)		
Net total	17,392,949	1,016,923	230,267	12,372,093	5,020,856	71%
POLICE DEPARTMENT						
SALARIES	5,629,079	431,946	-	4,178,413	1,450,666	74%
PART TIME SALARIES	123,247	7,277	-	78,319	44,928	64%
OVERTIME	543,532	26,803	-	434,533	108,999	80%
HOLIDAY	186,288	-	-	145,128	41,160	78%
LONGEVITY	40,385	-	-	39,420	965	98%
STIPENDS	65,284	121	-	31,096	34,188	48%
SPECIAL DETAIL	58,736	1,474	-	31,505	27,231	54%
* LEAVE AT TERMINATION	130,203	-	-	130,203	-	100%
* HEALTH INSURANCE	1,658,908	-	-	1,658,908	-	100%
HEALTH PREMIUM STIPEND	12,000	4,000	-	11,333	667	94%
RETIREMENT	1,673,438	118,222	-	1,256,038	417,400	75%
OTHER BENEFITS	498,685	21,518	-	420,192	78,493	84%
OTHER OPERATING	660,444	97,376	11,717	363,305	297,139	55%
POLICE DEPARTMENT TOTAL	11,280,229	708,738	11,717	8,778,394	2,501,835	78%
*Annualized Expenditures	(1,789,111)			(1,789,111)		
Net total	9,491,118	708,738	11,717	6,989,283	2,501,835	74%
FIRE DEPARTMENT						
SALARIES	3,710,106	264,744	-	2,711,689	998,417	73%
PART TIME SALARIES	72,145	3,409	-	42,813	29,332	59%
OVERTIME	687,000	61,959	-	507,293	179,707	74%
HOLIDAY	147,688	-	-	128,642	19,046	87%
LONGEVITY	38,085	-	-	32,533	5,552	85%
CERTIFICATION STIPENDS	268,692	19,620	-	198,296	70,396	74%
* LEAVE AT TERMINATION	70,084	-	-	70,084	-	100%
* HEALTH INSURANCE	1,346,054	-	-	1,346,054	-	100%
HEALTH PREMIUM STIPEND	97,146	21,102	-	70,416	26,730	72%
RETIREMENT	1,564,945	109,745	-	1,136,662	428,283	73%
OTHER BENEFITS	360,914	12,003	-	308,705	52,209	86%
OTHER OPERATING	603,446	51,711	14,804	445,962	157,484	74%
FIRE DEPARTMENT TOTAL	8,966,305	544,294	14,804	6,999,150	1,967,155	78%
*Annualized Expenditures	(1,416,138)			(1,416,138)		
Net total	7,550,167	544,294	14,804	5,583,012	1,967,155	74%
SCHOOL						
SALARIES	26,226,044	2,981,815	-	17,152,691	9,073,353	65%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	7,157,959	-	-	7,157,959	-	100%
RETIREMENT	4,165,093	454,103	-	2,613,803	1,551,290	63%
WORKERS COMPENSATION	168,110	-	-	168,110	-	100%
OTHER BENEFITS	2,915,178	292,360	-	2,074,419	840,759	71%
OTHER OPERATING	7,153,752	389,961	-	4,387,359	2,766,393	61%
SCHOOL DEPARTMENT TOTAL	48,086,136	4,118,239	-	33,854,341	14,231,795	70%
*Annualized Expenditures	(7,457,959)			(7,457,959)		
Net total	40,628,177	4,118,239	-	26,396,382	14,231,795	65%
NON-OPERATING						
DEBT SERVICE	13,875,712	142,445	-	6,356,100	7,519,612	46%
COUNTY TAX	5,741,466	-	-	5,503,199	238,267	96%
CAPITAL OUTLAY	1,635,000	67,113	220,396	400,423	1,234,577	24%
OTHER NON-OPERATING	5,055,180	44,292	64,783	2,570,015	2,485,166	51%
TOTAL NON-OPERATING	26,307,358	253,850	285,179	14,829,736	11,477,622	56%
TOTAL GENERAL FUND	114,295,207	6,642,045	541,968	79,095,943	35,199,264	69%

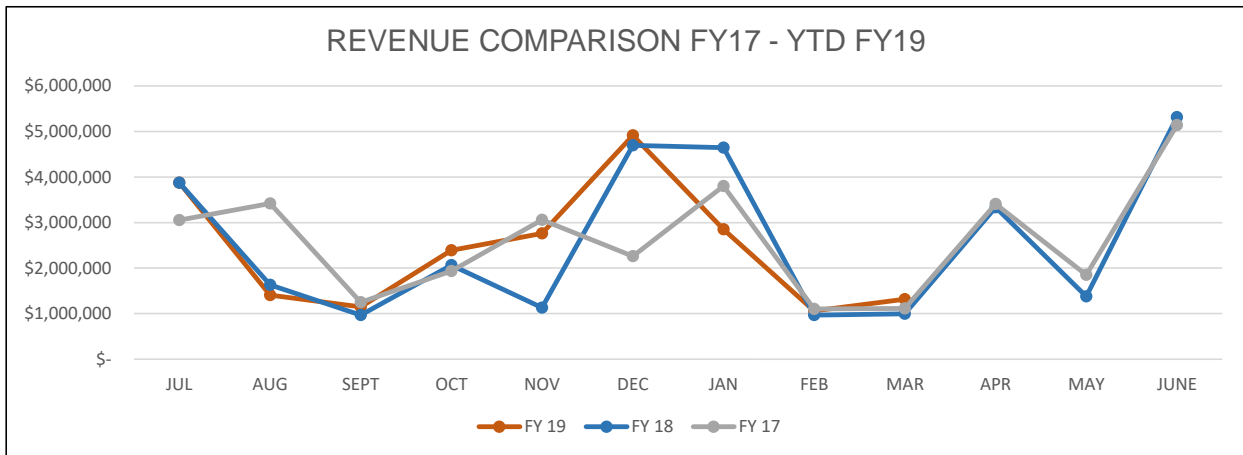
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.
Other Benefits: Dental Ins, social security, medicare, life/disability, and contractual allowances.
Other Operating: Telephone, postage, office supplies, utilities, sand & salt, professional services, 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%	1,842,401	145%
Other Local Sources	10,050,803	36%	7,827,687	78%
Net Parking Revenue	2,412,305	9%	1,535,674	64%
Interest & Penalties	900,000	3%	1,137,026	126%
School Revenues	6,516,250	23%	3,255,690	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%	\$ 21,728,808	77%

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	1,319,486	-	-	-
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 MARCH 31, 2019 - 75% 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	195	11,848	108%
OTHER LICENSES	26,000	1,775	7,085	27%
PLANNING BOARD	65,000	5,498	53,652	83%
BOARD OF ADJUSTMENTS	42,000	6,584	25,617	61%
SITE REVIEW	40,000	5,000	32,854	82%
BLD PERMITS-PORTS	400,000	174,560	741,454	185%
BLD PERMITS-PEASE	45,000	250	223,026	496%
ELEC PERMITS-PORT	80,000	20,625	87,340	109%
ELEC PERMITS-PEASE	15,000	1,680	34,940	233%
PLUM PERMITS-PORT	110,000	16,490	154,610	141%
PLUM PERMITS-PEASE	20,000	21,155	78,080	390%
SIGN PERMITS	6,000	280	5,275	88%
POLICE HAND GUN PERMITS	0	40	280	0%
POLICE ALARMS	25,000	2,225	35,925	144%
BURNING PERMITS	1,000	0	640	64%
FIRE ALARMS	0	0	25	0%
EXCAVATION PERMITS	35,000	800	34,175	98%
FLAGGING PERMIT	11,000	350	3,725	34%
SOLID WASTE	30,000	3,714	43,490	145%
OUTDOOR POOL	25,000	0	23,640	95%
RECREATION RENTALS	200,000	3,114	170,031	85%
BOAT RAMP FEES	10,000	0	4,255	43%
HEALTH FOOD PERMITS	70,000	0	70,435	101%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,267,000	264,334	1,842,401	145%
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	7,182	56,283	87%
MOTOR VEHICLE FEES	4,350,000	489,494	3,765,014	87%
TITLE APPLICATIONS	9,000	746	7,512	83%
BOAT REGISTRATION	10,000	808	6,214	62%
PDA AIRPORT DISTRICT	2,750,000	0	1,403,141	51%
WATER/SEWER OVERHEAD	1,186,312	98,859	889,734	75%
SALE - MUNICIPAL PROP	5,000	0	6,921	138%
MISC REVENUE	70,000	7,203	92,483	132%
DOG LICENSES	15,000	3,046	11,944	80%
MARRIAGE LICENSES	2,200	56	1,414	64%
CERTIFICATES-BIRTH	25,000	2,571	23,562	94%
RENTAL OF CITY PROPERTY	56,000	25,878	125,842	225%
RENTAL OF CITY HALL COM	21,791	1,820	16,337	75%
CABLE FRANCHISE FEE	360,000	0	360,000	100%
POLICE OUTSIDE DETAIL	140,000	7,753	139,213	99%
AMBULANCE FEES	850,000	89,810	721,569	85%
BLASTING PERMIT	0	0	200	0%
NEW DRIVEWAY PERMIT	0	150	500	0%
WELFARE DEPT REIMBURSEMENT	15,000	9,736	22,079	147%
TOTAL OTHER LOCAL SOURCES	10,050,803	745,113	7,827,687	78%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	3,200,000	253,425	2,404,701	75%
METER SPACE RENTAL	90,000	3,200	86,580	96%
PARKING METER -IN DASH	110,000	9,041	100,239	91%
HANOVER TRANSIENT	2,400,000	151,033	1,736,003	72%
HANOVER PASSES	1,645,500	135,615	1,171,890	71%
FOUNDRY PL TRANSIENT	337,500	7,736	35,869	11%
FOUNDRY PL PASSES	126,700	22,595	112,170	89%
PASS REINSTATEMENT	2,500	365	3,035	121%
FOUNDRY PL PASS REINSTATEMENT	0	315	1,095	0%
PARKING VIOLATIONS	727,742	55,125	560,745	77%
BOOT REMOVAL FEE	15,000	0	7,350	49%
SUMMONS ADMINISTRATION FEE	3,000	0	225	8%
TOTAL PARKING REVENUES	8,657,942	638,450	6,219,902	72%
TRANSFER TO PARKING FUND	(6,245,637)	(520,470)	(4,684,228)	75%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	117,980	1,535,674	64%
INTEREST & PENALTIES				
INTEREST ON TAXES	200,000	5,834	91,002	46%
INTEREST ON INVESTMENT	700,000	185,767	1,046,024	149%
TOTAL INTEREST & PENALTIES	900,000	191,601	1,137,026	126%
SCHOOL REVENUES				
TUITION	6,503,250	0	3,246,105	50%
OTHER SOURCES	13,000	459	9,585	74%
TOTAL SCHOOL REVENUES	6,516,250	459	3,255,690	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	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%
TOTAL USE OF FUND BALANCE	3,559,114	0	3,564,510	100%
TOTAL GENERAL FUND REVENUE	114,295,207	1,319,486	109,033,643	95%

ENTERPRISE FUNDS

Enterprise Funds are supported by user fees and are used to account for ongoing organization and activities which are similar to those often found in the private sector.

The City of Portsmouth maintains two enterprise funds: Water and Sewer

Enterprise Funds prepare its budget and financial statements using a *Full Accrual Basis of Accounting* however annual user rates are calculated based on the *Cash Requirements* needed to run the day-to-day operations to pay for capital needs and debt service.

Fiscal Year 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

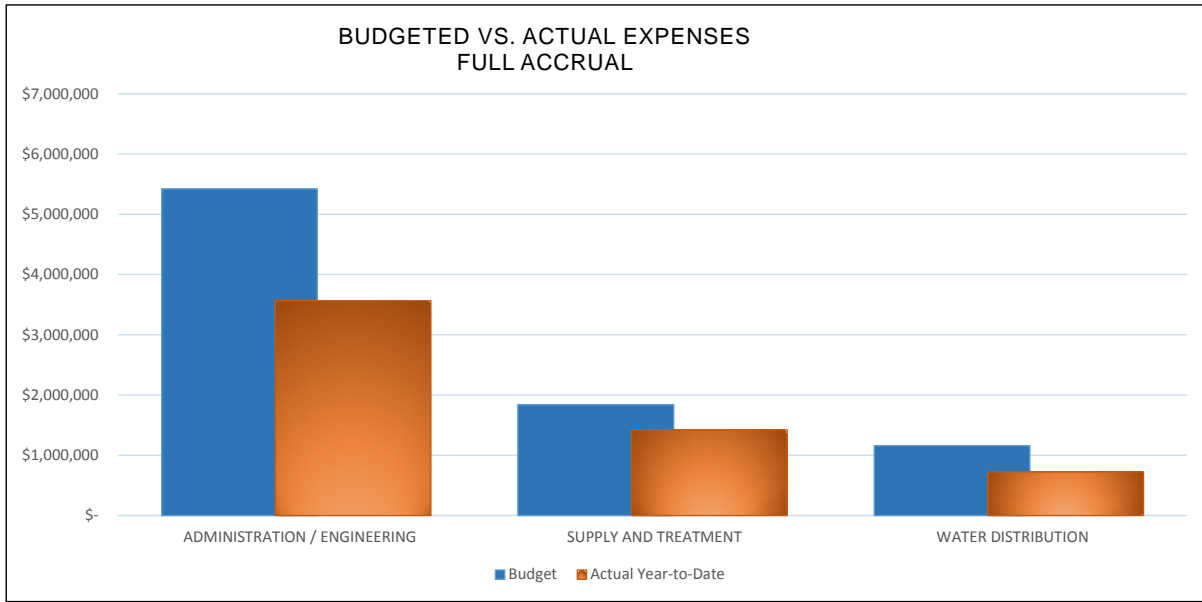
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

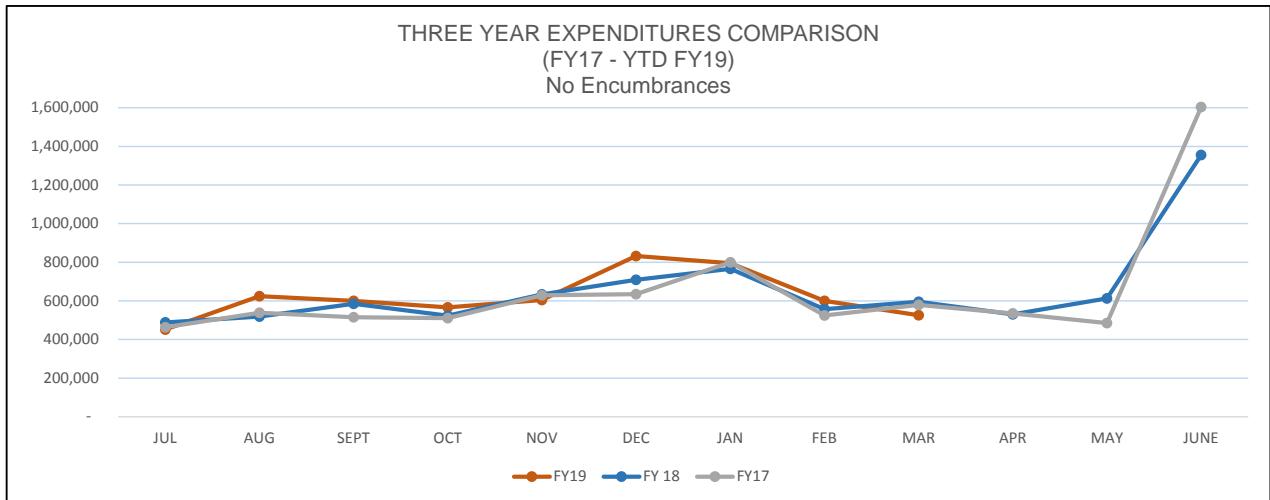
WATER FUND YTD EXPENSES

MONTH ENDING March 31, 2019

75.00%



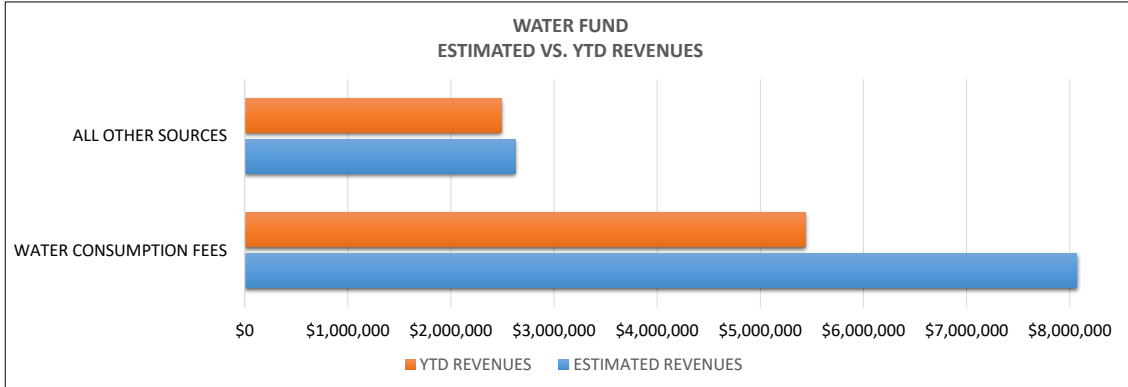
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING <i>March 31, 2019</i>	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	5,423,951	316,293.56	23,285.91	3,566,785.27	1,857,165.73	65.8%
SUPPLY AND TREATMENT	1,840,432	147,078.81	89,380.40	1,421,836.54	418,595.46	77.3%
WATER DISTRIBUTION	1,161,341	62,500.33	2,383.50	724,769.00	436,572.00	62.4%
TOTAL	8,425,724.00	525,872.70	115,049.81	5,713,390.81	2,712,333.19	67.8%



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

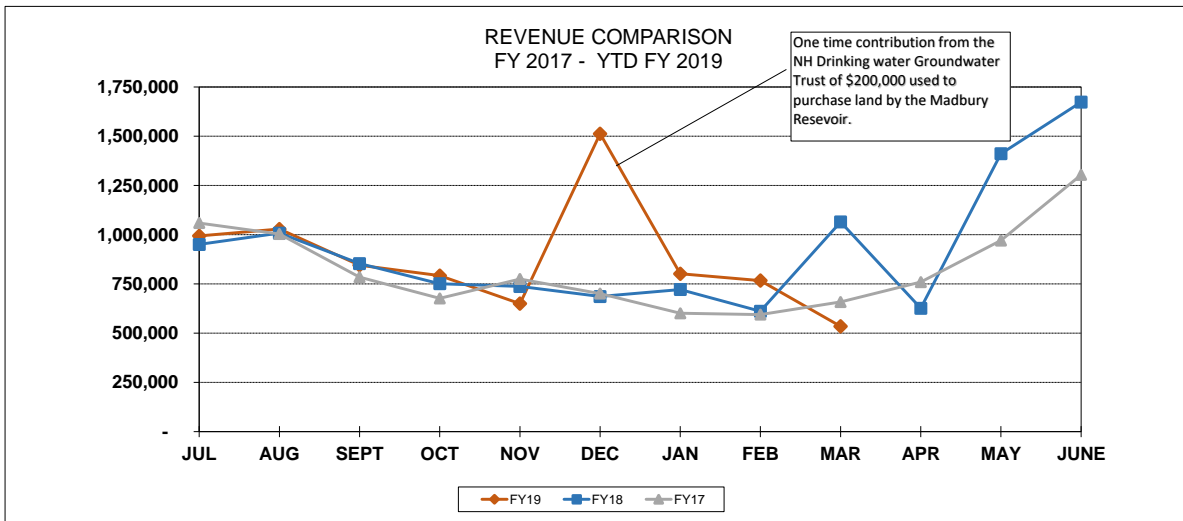
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY19	794,488	599,554	525,873	-	-	-
FY 18	766,312	556,833	595,793	530,773	612,272	1,355,008
FY17	799,657	524,361	578,577	534,373	485,057	1,603,624

WATER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	8,069,988	75.5%	5,437,073	67%
OTHER CHARGES	1,885,854	17.6%	1,162,864	62%
OTHER FINANCING SOURCES	737,616	6.9%	1,325,927	180%
TOTAL	\$ 10,693,458	100%	\$ 7,925,863	74%

- 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



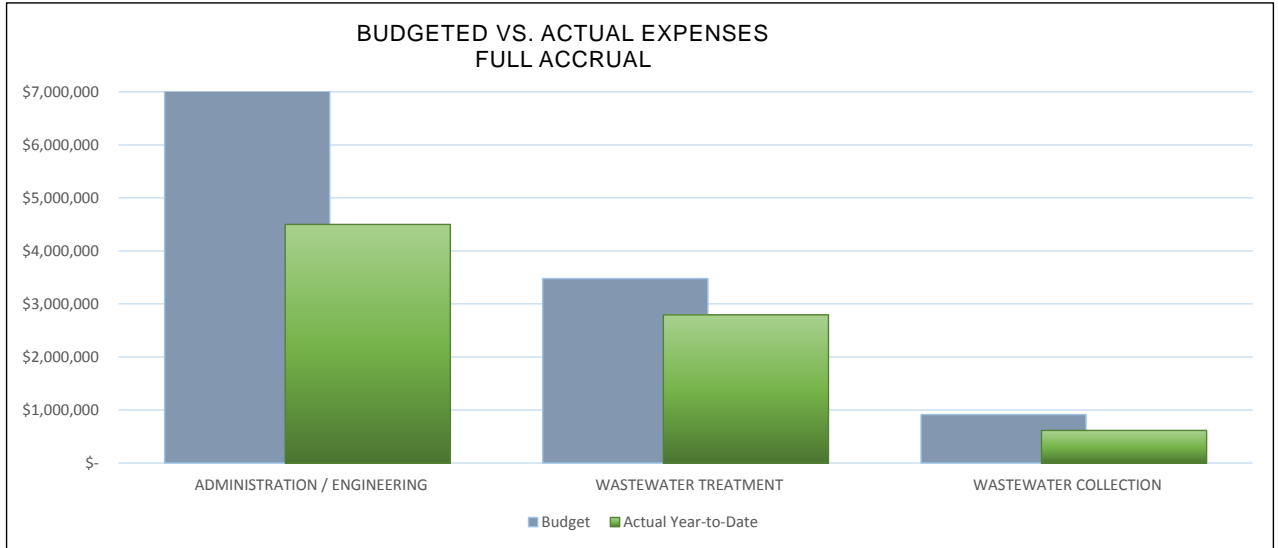
FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	993,800	1,028,451	845,025	792,182	649,884	1,512,752
FY18	950,669	1,007,896	853,629	751,069	737,062	686,356
FY17	1,059,165	1,003,577	784,669	676,678	775,180	700,838

FY	JAN	FEB	MAR	APR	MAY	JUNE
FY19	801,873	767,259	534,637	-	-	-
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

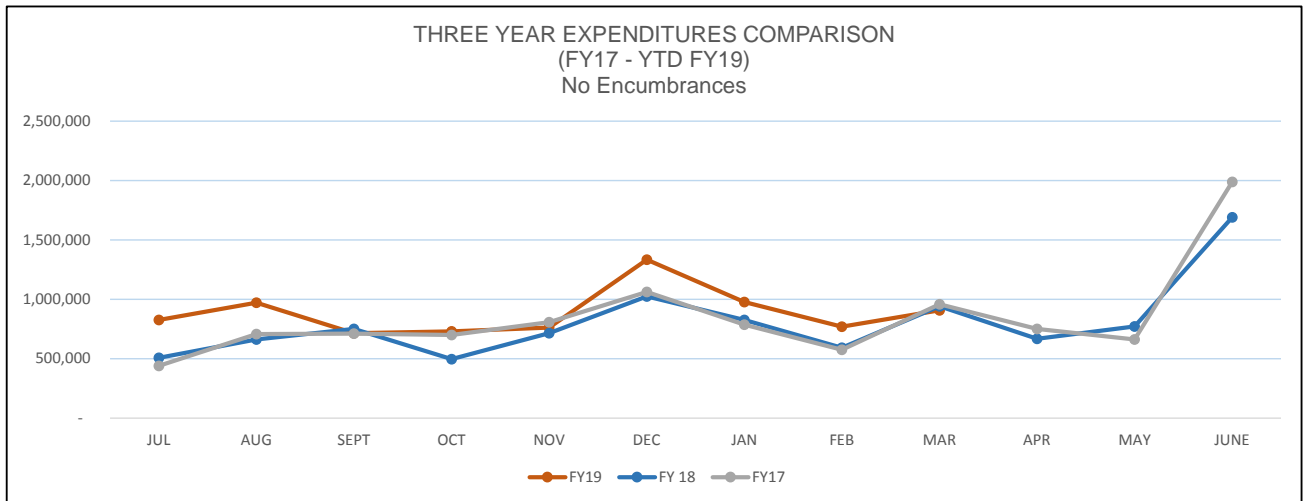
MONTH ENDING March 31, 2019

75.00%



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING March 31, 2019	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	7,752,559.00	467,968.32	25,006.96	4,499,173.77	3,253,385.23	58.0%
WASTEWATER TREATMENT	3,480,641.00	394,144.31	116,247.12	2,793,672.82	686,968.18	80.3%
WASTEWATER COLLECTION	913,397.00	45,465.38	31,333.50	614,493.73	298,903.27	67.3%
*TRANSFER TO STORMWATER	260,067.00	-	-	260,067.00	-	100.0%
TOTAL	12,406,664.00	907,578.01	172,587.58	8,167,407.32	4,239,256.68	65.83%

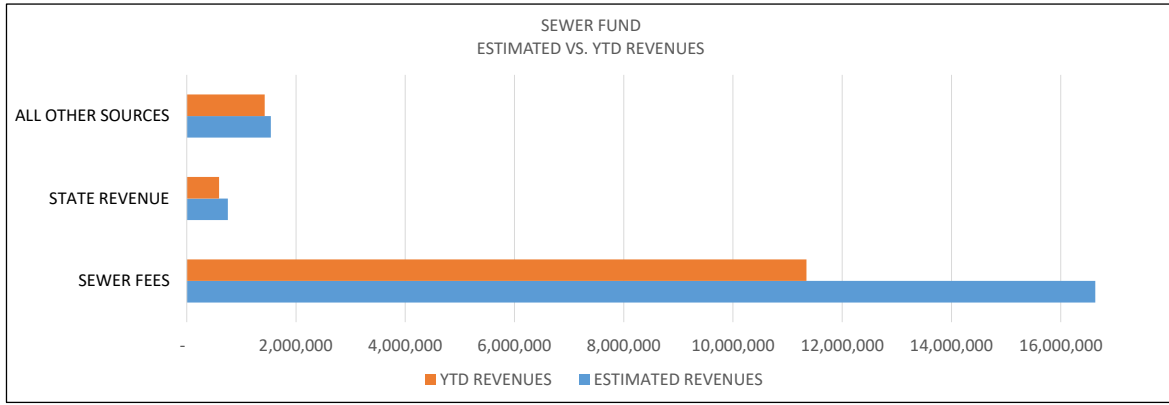
*July: Transfer to the Stormwater Special Revenue Fund



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

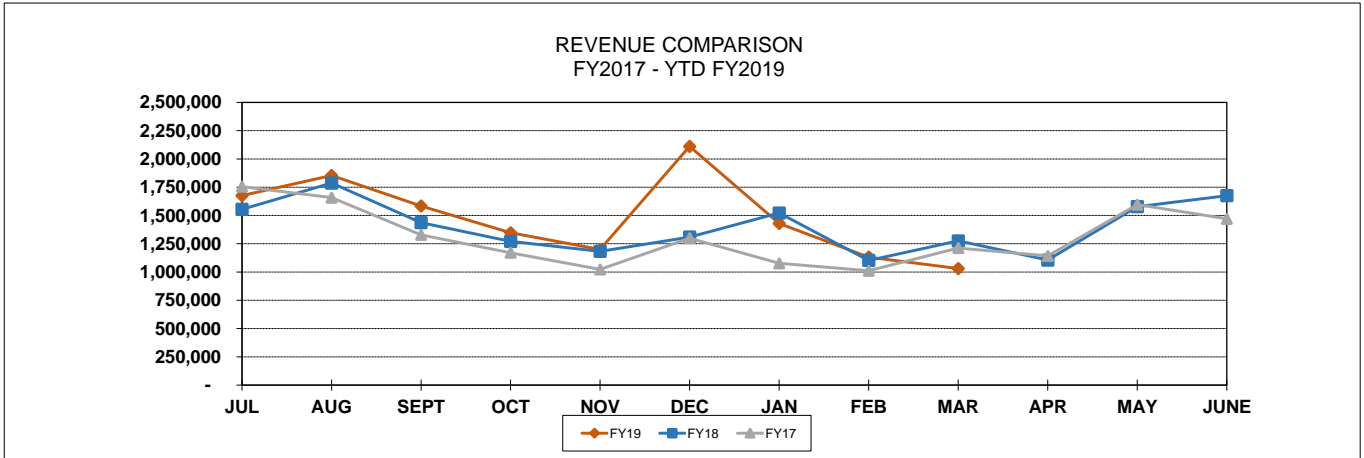
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY19	977,718	770,846	907,578	-	-	-
FY18	826,304	593,065	942,121	667,514	771,142	1,690,278
FY17	787,840	576,195	959,191	751,390	662,502	1,988,244

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%	11,345,011	68%
OTHER CHARGES	282,500	1.5%	194,033	69%
STATE REVENUE	752,905	4.0%	592,403	79%
OTHER FINANCING SOURCES	1,257,385	6.6%	1,232,275	98%
TOTAL	18,925,900	100%	13,363,722	71%

- 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	1,030,915	-	-	-
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 March 31, 2019

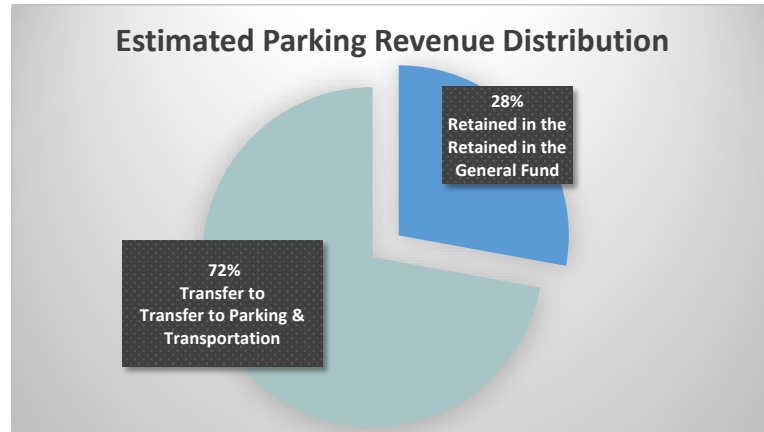
The Parking & Transportation fund is a Special Revenue Fund which accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

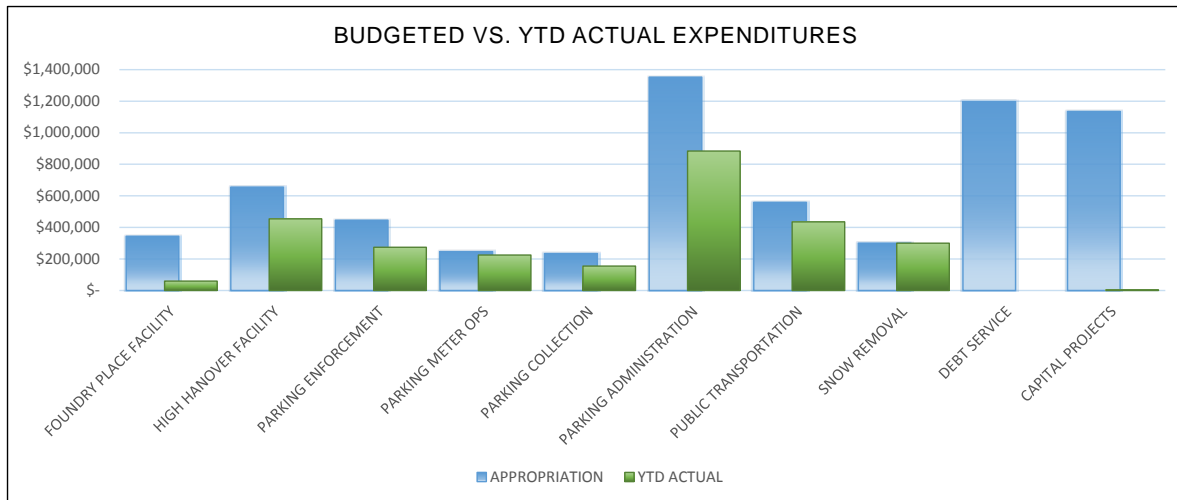
Parking & Transportation expenditures are funded 100% from parking related revenues
 Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.
 The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

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>March 31, 2019</i>				
FOUNDRY PLACE FACILITY	343,835	17,359	-	59,650	284,185	17.3%
HIGH HANOVER FACILITY	655,287	56,312	-	454,232	201,055	69.3%
PARKING ENFORCEMENT	445,618	28,033	-	274,105	171,513	61.5%
PARKING METER OPS	246,445	25,688	-	224,833	21,612	91.2%
PARKING COLLECTION	234,301	14,926	-	154,867	79,434	66.1%
PARKING ADMINISTRATION	1,352,467	87,835	6,779	890,902	461,565	65.9%
PUBLIC TRANSPORTATION	558,910	11,318	21,833	456,898	102,012	81.7%
SNOW REMOVAL	300,000	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	100,315	10,470	110,785	114,215	49.2%
TOTAL *	6,693,738	641,785	39,082	2,929,522	3,764,216	43.8%