



Monthly Financial Summary Report

Month Ending October 31, 2018

33.3% 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

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

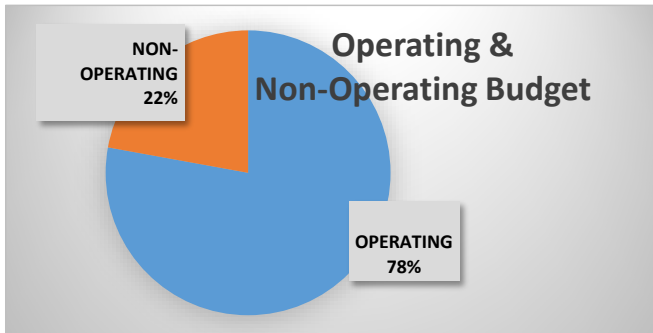
- Fire Department
- Police Department
- School Department
- General Government Departments:
 - General Administration
Mayor/City Manager, City Clerk, Legal, Human Resources, Info Technology Information Technology, and other General Administration
 - Finance and Administration:
Accounting, Assessing, Purchasing, Tax Collection, Benefit Administration, and Billing
 - Regulatory Services
Planning, Inspection, Health Departments
 - Public Works
 - 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

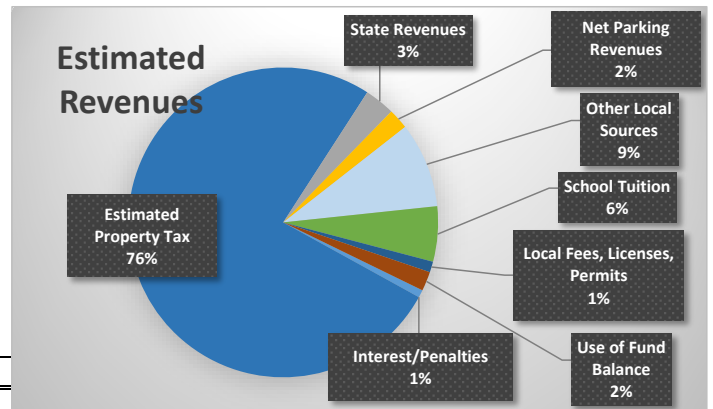


EXPENDITURES - detail pg 3 & 4

	Approved	% of Total
Municipal	\$19,445,179	17.2%
Police	\$11,280,229	10.0%
Fire	\$8,966,305	7.9%
School	\$48,086,136	42.6%
Transfer to Indoor Pool	\$150,000	0.1%
Transfer to Prescott Park	\$60,000	0.1%
Non-Operating	\$25,021,244	22.1%
Total	\$113,009,093	100%

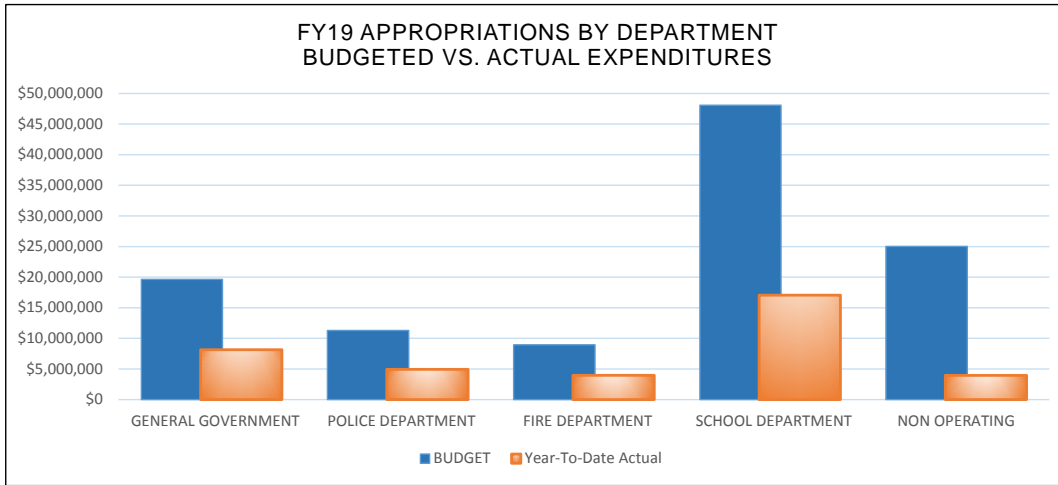
ESTIMATED REVENUES -detail pg 5-7

		% of Total
Local Fees, Licenses, Permits	1,267,000	1.1%
Other Local Sources	10,050,803	8.9%
Net Parking Revenues	2,412,305	2.1%
Interest/Penalties	900,000	0.8%
School Tuition	6,516,250	5.8%
State Revenues	3,572,372	3.2%
Use of Fund Balance	2,273,000	2.0%
Estimated Property Tax	86,017,363	76.1%
Total	\$ 113,009,093	100%



GENERAL FUND EXPENDITURES - Budget vs. YTD Actual

MONTH ENDING October 31, 2018
33% of FISCAL YEAR



APPROPRIATION	PERIOD			Actual + Enc Total	Year-To-Date Balance	%tage Expended
	ENDING	ENCUMBRANCES	October 31, 2018			
OPERATING						
GENERAL GOVERNMENT	19,655,179	1,132,094	267,103	8,143,924	11,511,255	41%
POLICE DEPARTMENT	11,280,229	720,641	16,927	4,936,955	6,343,274	44%
FIRE DEPARTMENT	8,966,305	568,733	16,510	3,963,382	5,002,923	44%
SCHOOL DEPARTMENT	48,086,136	3,337,001	-	17,055,625	31,030,511	35%
TOTAL OPERATING	87,987,849	5,758,470	300,539	34,099,887	53,887,962	39%
NON OPERATING						
DEBT SERVICE	13,875,712	1,086	-	2,500,436	11,375,276	18%
COUNTY TAX	5,741,466	-	-	-	5,741,466	0%
CAPITAL OUTLAY	1,635,000	50,111	157,199	207,310	1,427,690	13%
OTHER NON-OPERATING	3,769,066	306,114	-	1,244,933	2,524,133	33%
TOTAL NON OPERATING	25,021,244	357,311	157,199	3,952,679	21,068,565	16%
TOTAL	113,009,093	6,115,781	457,738	38,052,566	74,956,527	34%

EXPENDITURE TRENDS

JULY:

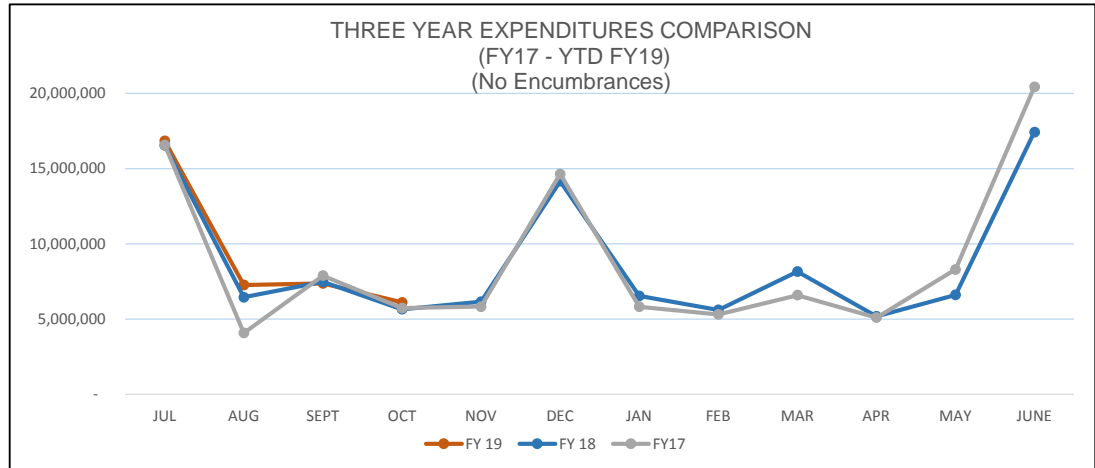
Annualized Expenditures
 Transfer out from
 Departments to the *Leave
 at Termination and Health
 Insurance* Stabilization
 Funds.

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	7,274,692	7,371,678	6,115,781	-	-
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	-	-	-	-	-	-
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

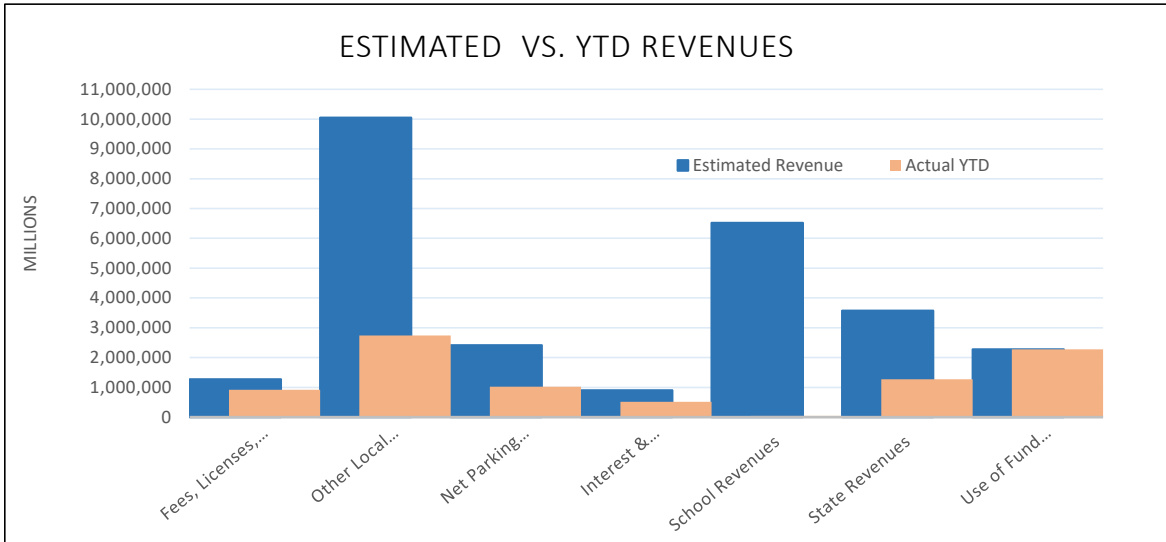
MONTH ENDING October 31, 2018

33% of FISCAL YEAR

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	% EXPENDED
GENERAL GOVERNMENT						
SALARIES	7,888,520	585,007	-	2,408,484	5,480,036	31%
PART TIME SALARIES	883,532	49,278	-	300,319	583,213	34%
OVERTIME	354,362	18,964	-	77,090	277,272	22%
LONGEVITY	61,209	82	-	351	60,858	1%
* LEAVE AT TERMINATION	250,000	-	-	250,000	-	100%
* HEALTH STABILIZATION FUND	2,012,230	-	-	2,012,230	-	100%
HEALTH PREMIUM STIPEND	55,000	-	-	8,497	46,503	15%
RETIREMENT	1,163,779	71,596	-	415,190	748,589	36%
OTHER BENEFITS	1,100,468	76,430	-	485,090	615,378	44%
OTHER OPERATING	5,886,079	330,738	267,103	2,186,673	3,699,406	37%
TOTAL GENERAL GOVERNMENT	19,655,179	1,132,094	267,103	8,143,924	11,511,255	41%
*Annualized Expenditures	(2,262,230)			(2,262,230)		
Net total	17,392,949	1,132,094	267,103	5,881,694	11,511,255	34%
POLICE DEPARTMENT						
SALARIES	5,629,079	442,061	-	1,820,802	3,808,277	32%
PART TIME SALARIES	123,247	7,453	-	32,014	91,233	26%
OVERTIME	543,532	57,458	-	236,643	306,889	44%
HOLIDAY	186,288	10	-	31,943	154,345	17%
LONGEVITY	40,385	-	-	-	40,385	0%
STIPENDS	65,284	121	-	513	64,771	1%
SPECIAL DETAIL	58,736	1,474	-	6,265	52,471	11%
* LEAVE AT TERMINATION	130,203	-	-	130,203	-	100%
* HEALTH INSURANCE	1,658,908	-	-	1,658,908	-	100%
HEALTH PREMIUM STIPEND	12,000	-	-	3,500	8,500	29%
RETIREMENT	1,673,438	128,904	-	539,096	1,134,342	32%
OTHER BENEFITS	498,685	21,666	-	301,866	196,819	61%
OTHER OPERATING	660,444	61,494	16,927	175,203	485,241	27%
POLICE DEPARTMENT TOTAL	11,280,229	720,641	16,927	4,936,955	6,343,274	44%
*Annualized Expenditures	(1,789,111)			(1,789,111)		
Net total	9,491,118	720,641	16,927	3,147,844	6,343,274	33%
FIRE DEPARTMENT						
SALARIES	3,710,106	278,995	-	1,184,585	2,525,521	32%
PART TIME SALARIES	72,145	5,980	-	20,968	51,177	29%
OVERTIME	687,000	53,164	-	226,195	460,805	33%
HOLIDAY	147,688	12,002	-	36,291	111,397	25%
LONGEVITY	38,085	-	-	-	38,085	0%
CERTIFICATION STIPENDS	268,692	20,375	-	87,079	181,613	32%
* LEAVE AT TERMINATION	70,084	-	-	70,084	-	100%
* HEALTH INSURANCE	1,346,054	-	-	1,346,054	-	100%
HEALTH PREMIUM STIPEND	97,146	-	-	24,657	72,489	25%
RETIREMENT	1,564,945	115,957	-	488,200	1,076,745	31%
OTHER BENEFITS	360,914	12,213	-	243,943	116,971	68%
OTHER OPERATING	603,446	70,048	16,510	235,326	368,120	39%
FIRE DEPARTMENT TOTAL	8,966,305	568,733	16,510	3,963,382	5,002,923	44%
*Annualized Expenditures	(1,416,138)			(1,416,138)		
Net total	7,550,167	568,733	16,510	2,547,244	5,002,923	34%
SCHOOL						
SALARIES	26,150,441	2,089,803	-	5,762,166	20,388,275	22%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	7,157,959	-	-	7,157,959	-	100%
RETIREMENT	4,154,950	308,698	-	863,084	3,291,866	21%
WORKERS COMPENSATION	168,110	-	-	168,110	-	100%
OTHER BENEFITS	2,909,395	241,527	-	866,941	2,042,454	30%
OTHER OPERATING	7,245,281	696,973	-	1,937,365	5,307,916	27%
SCHOOL DEPARTMENT TOTAL	48,086,136	3,337,001	-	17,055,625	31,030,511	35%
*Annualized Expenditures	(7,457,959)			(7,457,959)		
Net total	40,628,177	3,337,001	-	9,597,666	31,030,511	24%
NON-OPERATING						
DEBT SERVICE	13,875,712	1,086	-	2,500,436	11,375,276	18%
COUNTY TAX	5,741,466	-	-	-	5,741,466	0%
CAPITAL OUTLAY	1,635,000	50,111	157,199	207,310	1,427,690	13%
OTHER NON-OPERATING	3,769,066	306,114	-	1,244,933	2,524,133	33%
TOTAL NON-OPERATING	25,021,244	357,311	157,199	3,952,679	21,068,565	16%
TOTAL GENERAL FUND	113,009,093	6,115,781	457,738	38,052,566	74,956,527	34%

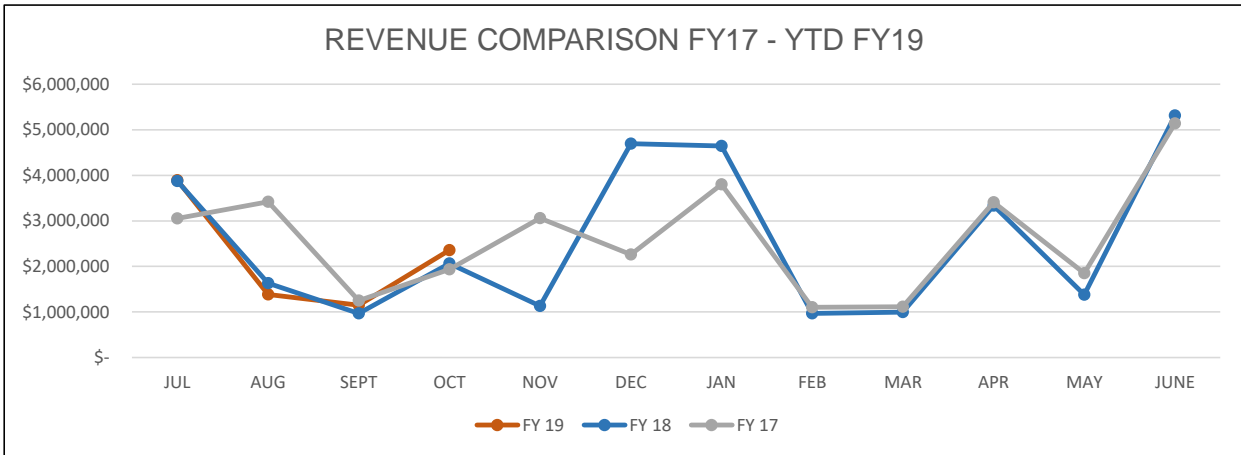
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.
Other Benefits: Dental Ins, social security, medicare, life/disability, and contractual allowances.
Other Operating: Telephone, postage, office supplies, utilities, sand & salt, professional services, 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	5%	921,290	73%	
Other Local Sources	10,050,803	37%	2,742,137	27%	
Net Parking Revenue	2,412,305	9%	1,022,747	42%	
Interest & Penalties	900,000	3%	516,342	57%	
School Revenues	6,516,250	24%	38,998	1%	
State Revenues	3,572,372	13%	1,270,826	36%	
Use of Fund Balance	2,273,000	8%	2,273,000	100%	
TOTAL REVENUES	\$ 26,991,730	100%	\$ 8,785,341	33%	

Line item detail on the following page



FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY 19	3,891,435	1,387,228	1,148,900	2,357,777	-	-
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	-	-	-	-	-	-
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 OCTOBER 31, 2018 - 33.3% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	86,017,363	0	5,000	0%
TOTAL PROPERTY TAXES	86,017,363	0	5,000	0%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	11,000	300	4,729	43%
OTHER LICENSES	26,000	455	4,210	16%
PLANNING BOARD	65,000	10,071	32,704	50%
BOARD OF ADJUSTMENTS	42,000	439	6,881	16%
SITE REVIEW	40,000	2,738	5,769	14%
BLD PERMITS-PORTS	400,000	80,123	378,412	95%
BLD PERMITS-PEASE	45,000	78,085	138,573	308%
ELEC PERMITS-PORT	80,000	21,870	41,245	52%
ELEC PERMITS-PEASE	15,000	2,300	12,090	81%
PLUM PERMITS-PORT	110,000	13,350	66,450	60%
PLUM PERMITS-PEASE	20,000	355	22,025	110%
SIGN PERMITS	6,000	1,405	3,290	55%
POLICE HAND GUN PERMITS	0	0	60	0%
POLICE ALARMS	25,000	9,737	12,287	49%
BURNING PERMITS	1,000	20	365	37%
FIRE ALARMS	0	25	0	0%
EXCAVATION PERMITS	35,000	7,100	24,975	71%
FLAGGING PERMIT	11,000	375	1,225	11%
SOLID WASTE	30,000	5,766	23,576	79%
OUTDOOR POOL	25,000	0	23,640	95%
RECREATION RENTALS	200,000	3,792	45,759	23%
BOAT RAMP FEES	10,000	0	4,155	42%
HEALTH FOOD PERMITS	70,000	31,110	68,870	98%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,267,000	269,416	921,290	73%
OTHER LOCAL SOURCES				
TIMBER TAX	500	0	0	0%
PAYMENTS IN LIEU OF TAXES	120,000	0	123,319	103%
MUNICIPAL AGENT FEES	65,000	6,339	25,569	39%
MOTOR VEHICLE FEES	4,350,000	383,501	1,630,048	37%
TITLE APPLICATIONS	9,000	940	3,804	42%
BOAT REGISTRATION	10,000	130	2,020	20%
PDA AIRPORT DISTRICT	2,750,000	0	0	0%
WATER/SEWER OVERHEAD	1,186,312	98,859	395,437	33%
SALE - MUNICIPAL PROP	5,000	3,550	6,921	138%
MISC REVENUE	70,000	1,276	26,604	38%
DOG LICENSES	15,000	338	4,645	31%
MARRIAGE LICENSES	2,200	259	1,120	51%
CERTIFICATES-BIRTH	25,000	2,811	11,239	45%
RENTAL OF CITY PROPERTY	56,000	50	24,066	43%
RENTAL OF CITY HALL COM	21,791	0	5,415	25%
CABLE FRANCHISE FEE	360,000	0	121,347	34%
POLICE OUTSIDE DETAIL	140,000	59,209	89,894	64%
AMBULANCE FEES	850,000	103,970	260,374	31%
WELFARE DEPT REIMBURSEMENT	15,000	0	9,915	66%
TOTAL OTHER LOCAL SOURCES	10,050,803	661,281	2,742,137	27%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	3,200,000	305,828	1,266,910	40%
METER SPACE RENTAL	90,000	11,505	47,650	53%
PARKING METER -IN DASH	110,000	11,330	43,763	40%
HANOVER TRANSIENT	2,400,000	214,753	915,952	38%
HANOVER PASSES	1,645,500	139,430	552,060	34%
FOUNDRY PL TRANSIENT	337,500	1	1	0%
FOUNDRY PL PASSES	126,700	3,975	11,075	9%
PASS REINSTATEMENT	2,500	285	1,500	60%
PARKING VIOLATIONS	727,742	56,773	259,941	36%
BOOT REMOVAL FEE	15,000	1,650	5,550	37%
SUMMONS ADMINISTRATION FEE	3,000	0	225	8%
TOTAL PARKING REVENUES	8,657,942	745,530	3,104,626	36%
TRANSFER TO PARKING FUND	(6,245,637)	(520,470)	(2,081,879)	33%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	225,060	1,022,747	42%
INTEREST & PENALTIES				
INTEREST ON TAXES	200,000	14,577	92,140	46%
INTEREST ON INVESTMENT	700,000	90,913	424,202	61%
TOTAL INTEREST & PENALTIES	900,000	105,490	516,342	57%
SCHOOL REVENUES				
TUITION	6,503,250	24,751	32,478	0%
OTHER SOURCES	13,000	6,520	6,520	50%
TOTAL SCHOOL REVENUES	6,516,250	31,271	38,998	1%
STATE REVENUES				
ROOMS AND MEALS TAX	1,107,000	0	0	0%
HIGHWAY BLOCK GRANT	427,000	133,636	267,272	63%
STATE AID-LAND FILL	37,067	0	37,067	100%
KINDERGARTEN AID	165,000	0	34,863	21%
BONDED DEBT-SCHOOL	1,016,222	508,111	508,111	50%
OTHER STATE REVENUE	820,083	423,512	423,512	52%
TOTAL STATE REVENUES	3,572,372	1,065,259	1,270,826	36%
USE OF FUND BALANCE				
RESERVE FOR DEBT	2,123,000	0	2,123,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	150,000	0	150,000	100%
TOTAL USE OF FUND BALANCE	2,273,000	0	2,273,000	100%
TOTAL GENERAL FUND REVENUE	113,009,093	2,357,777	8,790,341	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 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

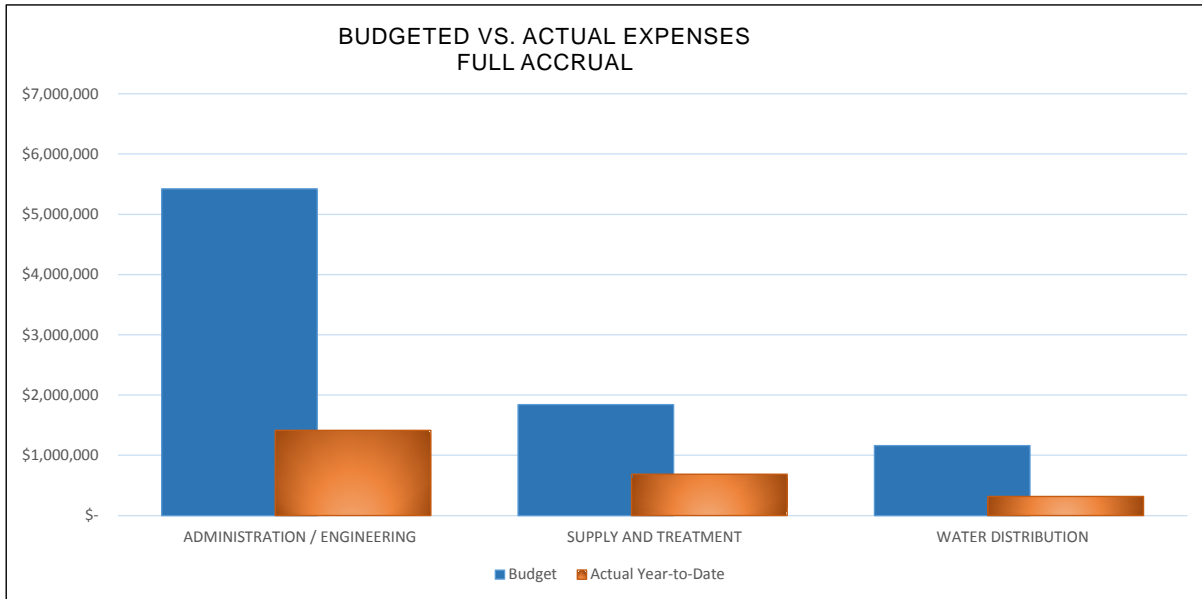
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

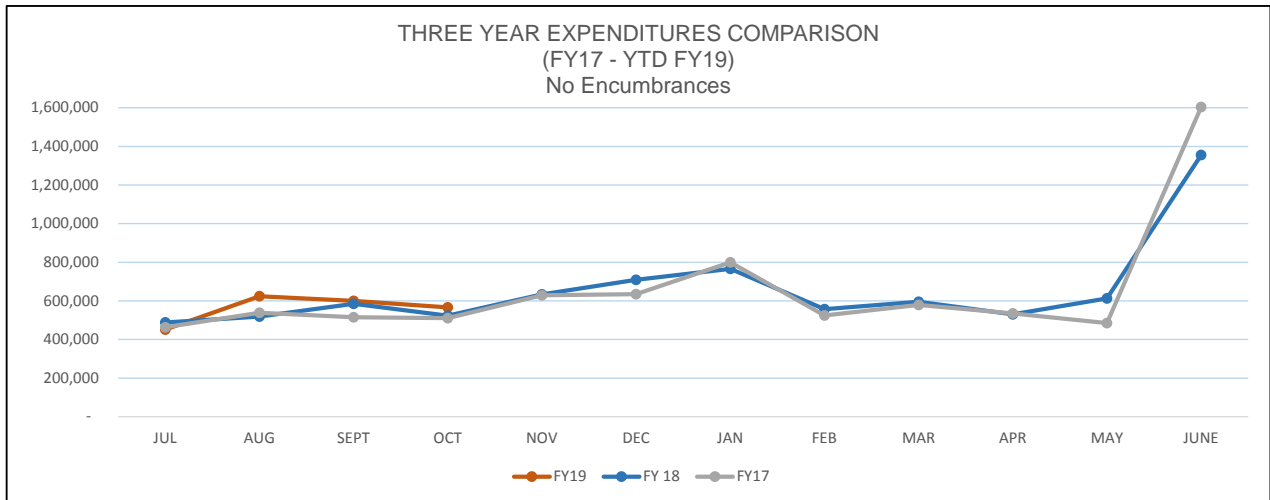
WATER FUND YTD EXPENSES

MONTH ENDING October 31, 2018

33% of FISCAL YEAR



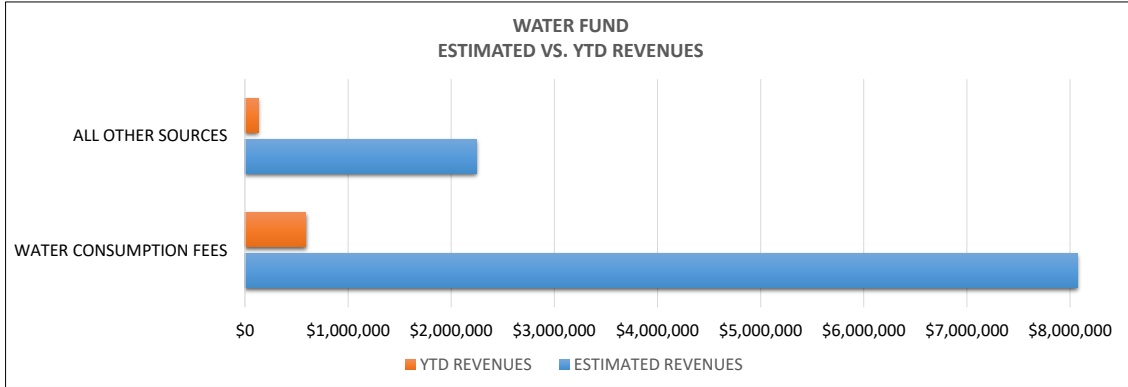
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING <i>October 31, 2018</i>	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	5,423,951	325,956.31	28,305.33	1,414,008.85	4,009,942.15	26.1%
SUPPLY AND TREATMENT	1,840,432	152,981.79	146,098.99	685,824.70	1,154,607.30	37.3%
WATER DISTRIBUTION	1,161,341	86,889.52	288.00	316,652.96	844,688.04	27.3%
TOTAL	8,425,724.00	565,827.62	174,692.32	2,416,486.51	6,009,237.49	28.7%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	451,629	623,841	600,496	565,828	-	-
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

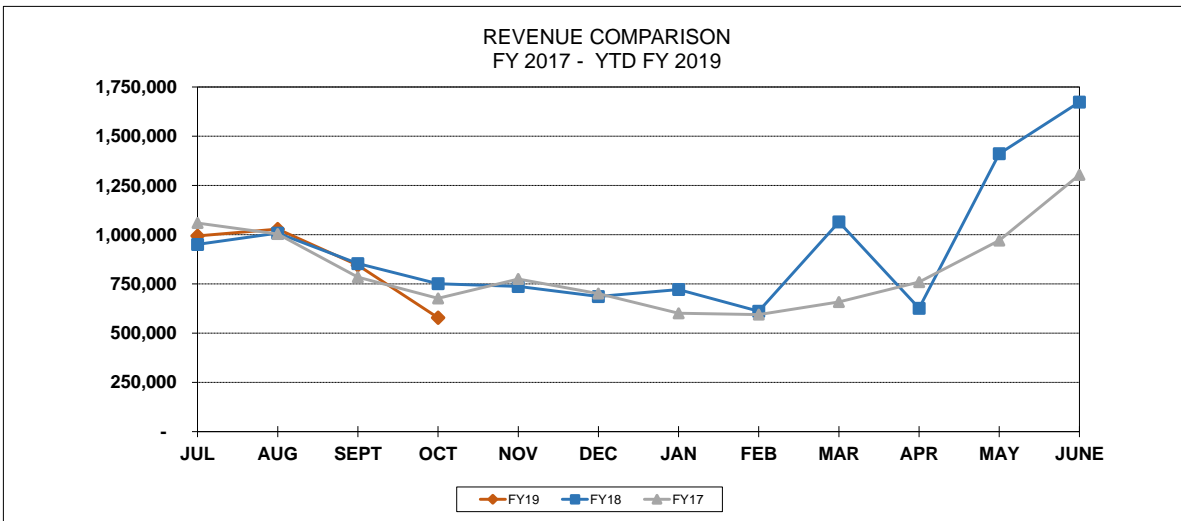
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY19	-	-	-	-	-	-
FY 18	766,312	556,833	595,793	530,773	612,272	1,355,008
FY17	799,657	524,361	578,577	534,373	485,057	1,603,624

WATER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES OTHER CHARGES	8,069,988	78.3%	589,086	7%
OTHER FINANCING SOURCES	1,885,854	18.3%	98,166	5%
	354,927	3.4%	28,293	8%
TOTAL \$	10,310,769	100%	\$715,545	7%

- 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



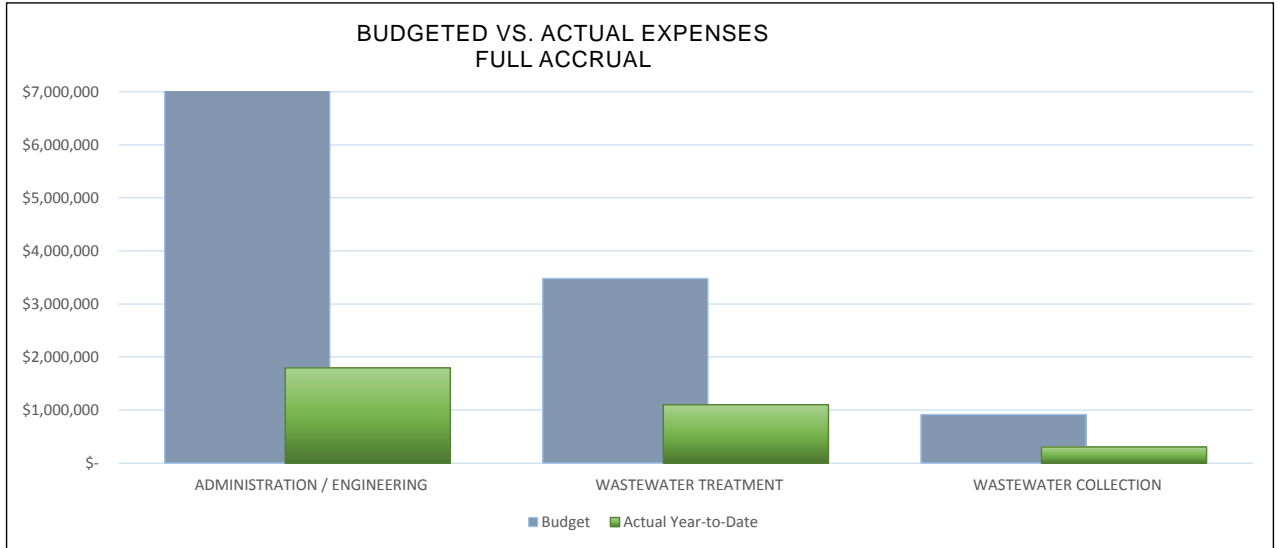
FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	993,800	1,028,451	845,025	578,458	-	-
FY18	950,669	1,007,896	853,629	751,069	737,062	686,356
FY17	1,059,165	1,003,577	784,669	676,678	775,180	700,838

FY	JAN	FEB	MAR	APR	MAY	JUNE
FY19	-	-	-	-	-	-
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

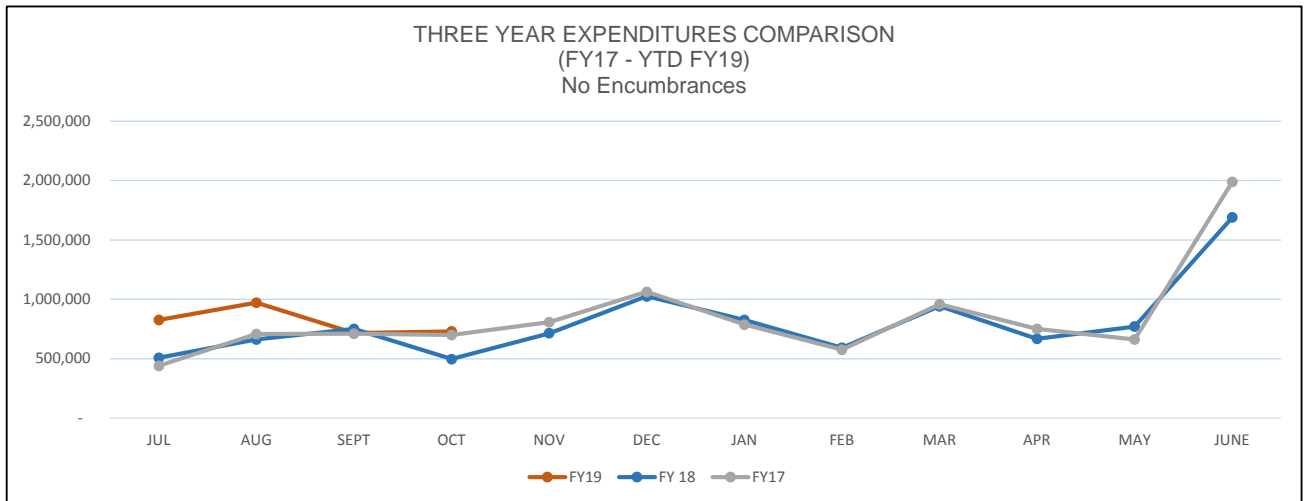
MONTH ENDING **October 31, 2018**

33% of FISCAL YEAR



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING <i>October 31, 2018</i>	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	7,752,559.00	390,148.14	29,516.95	1,794,085.36	5,958,473.64	23.1%
WASTEWATER TREATMENT	3,480,641.00	273,707.18	157,084.07	1,099,130.94	2,381,510.06	31.6%
WASTEWATER COLLECTION	913,397.00	65,800.35	26,788.00	302,309.45	611,087.55	33.1%
*TRANSFER TO STORMWATER	260,067.00	-	-	260,067.00	-	100.0%
TOTAL	12,406,664.00	729,655.67	213,389.02	3,455,592.75	8,951,071.25	27.85%

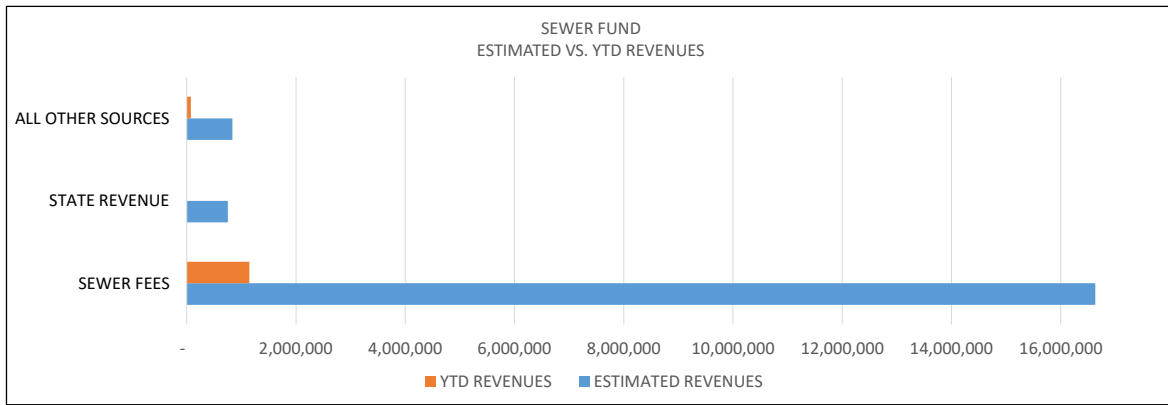
**July: Transfer to the Stormwater Special Revenue Fund*



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY19	826,024	971,414	715,110	729,656	-	-
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	-	-	-	-	-	-
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



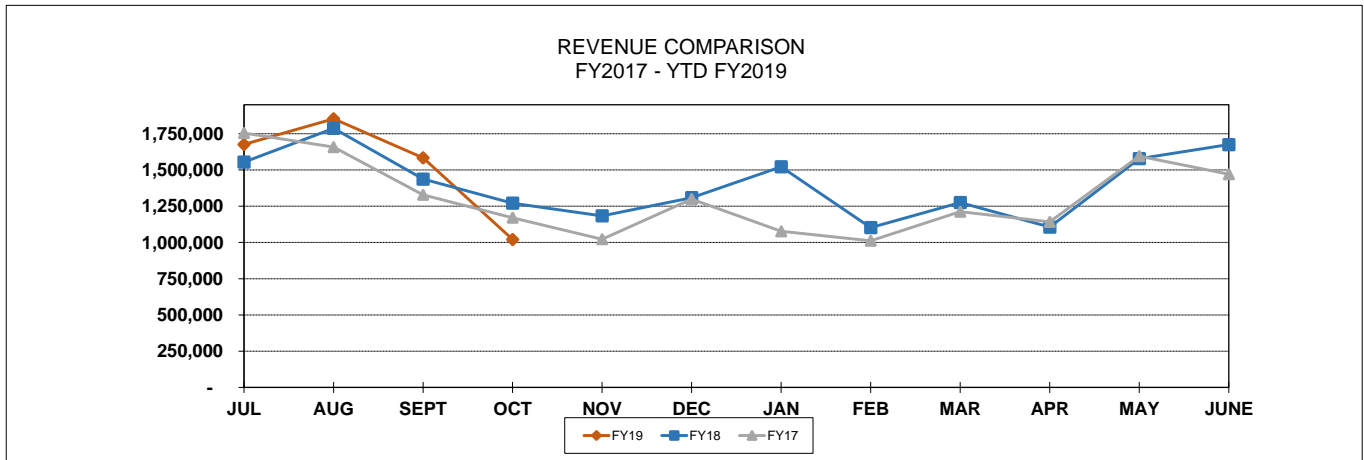
Sewer Fund Estimated and Year-to-Date Revenues				
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	16,633,110	91.3%	1,145,141	7%
OTHER CHARGES	282,500	1.6%	8,400	3%
STATE REVENUE	752,905	4.1%	0	0%
OTHER FINANCING SOURCES	552,108	3.0%	65,798	12%
TOTAL	18,220,623	100%	1,219,339	7%

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	1,020,753	-	-
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	-	-	-	-	-	-
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 October 31, 2018

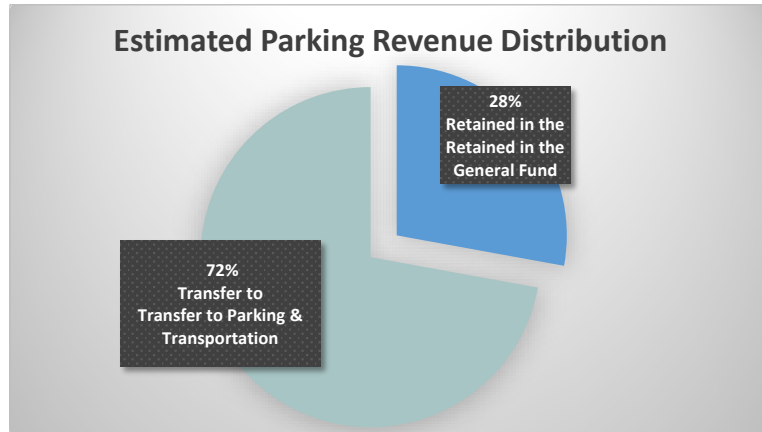
The Parking & Transportation fund is a Special Revenue Fund which accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

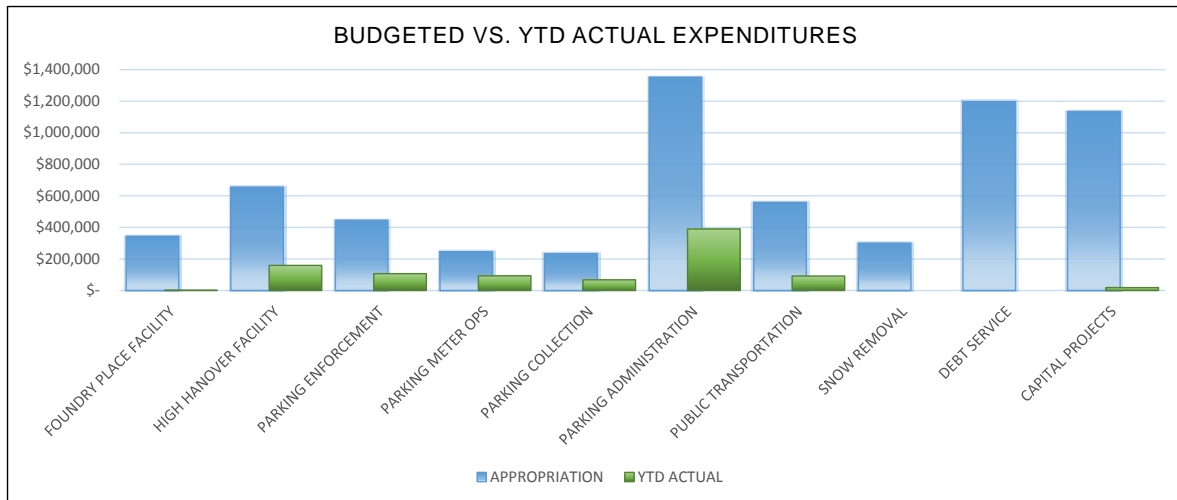
Parking & Transportation expenditures are funded 100% from parking related revenues
 Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.
 The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

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			
		October 31, 2018				
FOUNDRY PLACE FACILITY	343,835	230	-	1,529	342,306	0.4%
HIGH HANOVER FACILITY	655,287	47,650	6,295	159,135	496,152	24.3%
PARKING ENFORCEMENT	445,618	28,295	5,248	106,757	338,861	24.0%
PARKING METER OPS	246,445	25,755	-	93,089	153,356	37.8%
PARKING COLLECTION	234,301	14,680	-	67,667	166,634	28.9%
PARKING ADMINISTRATION	1,352,467	101,306	21,004	389,958	962,509	28.8%
PUBLIC TRANSPORTATION	558,910	9,250	2,072	91,729	467,181	16.4%
SNOW REMOVAL	300,000	-	-	-	300,000	0.0%
DEBT SERVICE	1,196,875	-	-	-	1,196,875	0.0%
CAPITAL PROJECTS	1,135,000	-	-	18,442	1,116,558	1.6%
CONTINGENCY	225,000	-	-	-	225,000	0.0%
TOTAL *	6,693,738	227,166	34,619	928,309	5,765,429	13.9%