

The City of

# Portsmouth

New  
Hampshire



Monthly Financial Summary Report  
Month Ending August 31, 2019  
16.7% Fiscal Year

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## Financial Documents

The City prepares several annual financial documents that are available on the City's Website

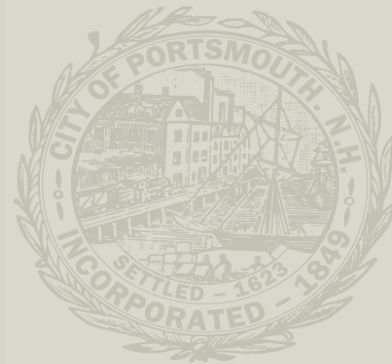
[www.cityofportsmouth.com/Finance](http://www.cityofportsmouth.com/Finance)

**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, Economic Development, and Prescott Park.

**Comprehensive Annual Financial Report (CAFR)** - The CAFR is compiled by the Finance Department and audited by an external auditing firm. It is composed of three sections: Introductory, Financial Statements, and Statistical.

**Popular Annual Financial Report (PAFR)** - This document is intended to extract financial results from the CAFR and convey in an easy to read and understand format highlighting pertinent financial information including expenditures, revenues, fund balance, debt service, and capital asset investment for Governmental and Proprietary Funds.



## General Terms and Information

The Monthly Financial Summary Report is submitted in accordance with section 7.15 of the City Charter. This report prepared, by the Finance Department, provides a summary of the Fiscal Year 2020 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 109-110 of the FY2020 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 2020

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, 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

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*The FY2020 annual budget is a balanced budget in which total anticipated revenues equal budgeted appropriations.*

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## FY 2020 GENERAL FUND BUDGET

### ESTIMATED REVENUES -detail pg 5-7

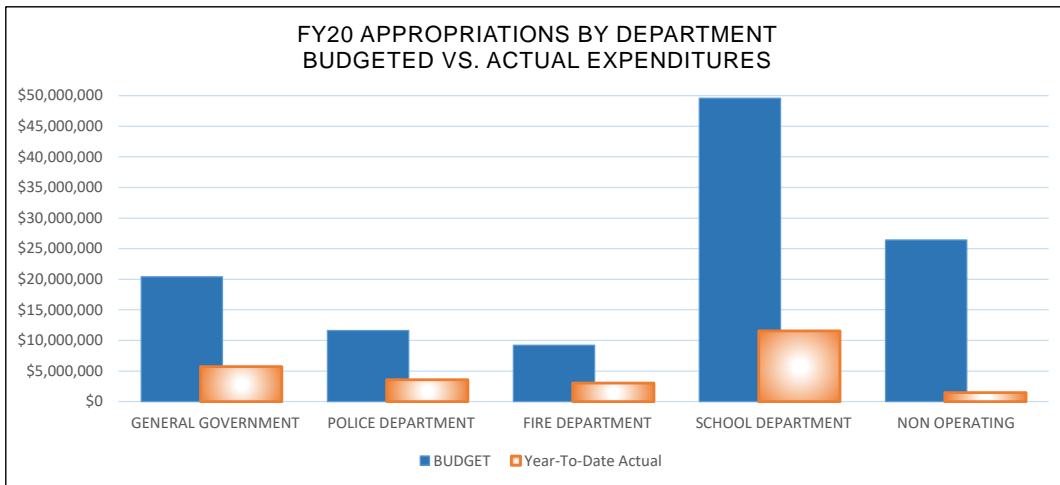
		% of Total
Local Fees, Licenses, Permits	1,539,700	1.3%
Other Local Sources	10,564,901	8.9%
Net Parking Revenues	2,412,305	2.0%
Interest/Penalties	1,300,000	1.1%
School Tuition	6,569,500	5.5%
State Revenues	3,607,246	3.0%
Use of Bond Premium	-	0.0%
Use of Fund Balance	2,500,000	2.1%
Estimated Property Tax	90,144,978	76.0%
	\$ 118,638,630	100%

### EXPENDITURES - detail pg 3 & 4

	Approved	% of Total
Municipal	\$20,403,772	17.2%
Police	\$11,647,381	9.8%
Fire	\$9,232,857	7.8%
School	\$49,612,427	41.9%
Collective Bargaining	\$1,059,942	0.9%
Transfer to Indoor Pool	\$150,000	0.1%
Transfer to Prescott Park	\$60,000	0.1%
Non-Operating	\$26,307,358	22.2%
	\$118,473,737	100%

# GENERAL FUND EXPENDITURES - Budget vs. YTD Actual

**MONTH ENDING August 31, 2019**  
**16.7% OF FISCAL YEAR**



APPROPRIATION	PERIOD		Actual + Enc Total	Year-To-Date Balance	%tage Expended
	ENDING	ENCUMBRANCES			
<i>August 31, 2019</i>					
<b>OPERATING</b>					
GENERAL GOVERNMENT	20,403,772	1,355,328	414,860	5,722,691	28%
POLICE DEPARTMENT	11,647,381	667,806	3,383	3,581,265	31%
FIRE DEPARTMENT	9,232,857	545,805	54,313	3,034,798	33%
SCHOOL DEPARTMENT	49,612,427	2,593,385	-	11,558,014	23%
COLLECTIVE BARGAINING	1,059,942				
INDOOR POOL/PRESCOTT PARK	239,000				
<b>TOTAL OPERATING</b>	<b>92,195,379</b>	<b>5,162,324</b>	<b>472,557</b>	<b>23,896,768</b>	<b>26%</b>
<b>NON OPERATING</b>					
DEBT SERVICE	14,471,496	378,634	-	425,811	3%
COUNTY TAX	5,741,466	-	-	-	0%
CAPITAL OUTLAY	1,810,000	50,594	156,528	237,122	13%
OTHER NON-OPERATING	4,420,289	203,383	-	809,303	18%
<b>TOTAL NON OPERATING</b>	<b>26,443,251</b>	<b>632,611</b>	<b>156,528</b>	<b>1,472,236</b>	<b>6%</b>
<b>TOTAL</b>	<b>118,638,630</b>	<b>5,794,934</b>	<b>629,084</b>	<b>25,369,005</b>	<b>21%</b>

## EXPENDITURE TRENDS

### JULY:

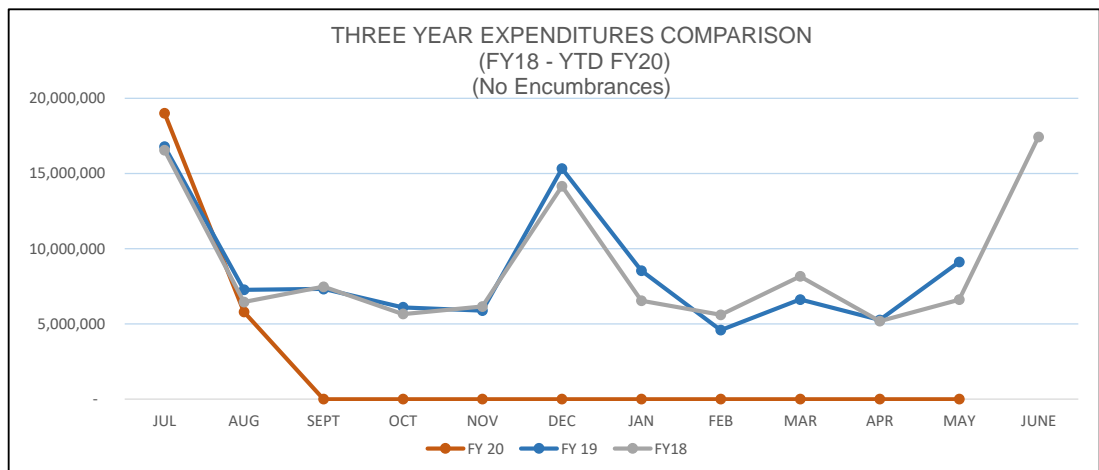
Annualized Expenditures  
 Transfer out from  
 Departments to the *Leave  
 at Termination and Health  
 Insurance Stabilization  
 Funds.*

### December:

County Tax Bill is Due.

### December & June:

Majority of Bond  
 Payments are due.



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 20	19,012,706	5,794,934	-	-	-	-
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

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	June Estimated
FY 20	-	-	-	-	-	-
FY 19	8,547,458	4,595,363	6,623,236	5,258,223	9,122,066	-
FY 18	6,544,491	5,613,499	8,170,844	5,190,448	6,614,801	17,434,597

# GENERAL FUND DETAIL DEPARTMENT EXPENDITURES

**MONTH ENDING August 31, 2019**

**16.7% OF FISCAL YEAR**

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	% EXPENDED
<b>GENERAL GOVERNMENT</b>						
SALARIES	8,251,563	610,019	-	1,282,430	6,969,133	16%
PART TIME SALARIES	965,212	107,119	-	219,468	745,744	23%
OVERTIME	367,608	18,892	-	36,141	331,467	10%
LONGEVITY	63,414	92	-	196	63,218	0%
* LEAVE AT TERMINATION	250,000	-	-	250,000	-	100%
* HEALTH STABILIZATION FUND	2,105,396	-	-	2,105,396	-	100%
HEALTH PREMIUM STIPEND	55,000	-	-	-	55,000	0%
RETIREMENT	1,338,690	106,812	-	235,235	1,103,455	18%
OTHER BENEFITS	1,206,985	80,396	-	337,785	869,200	28%
OTHER OPERATING	5,799,904	431,999	414,860	1,256,040	4,543,864	22%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>20,403,772</b>	<b>1,355,328</b>	<b>414,860</b>	<b>5,722,691</b>	<b>14,681,081</b>	<b>28%</b>
*Annualized Expenditures	(2,355,396)			(2,355,396)		
Net total	18,048,376	1,355,328	414,860	3,367,295	14,681,081	19%
<b>POLICE DEPARTMENT</b>						
SALARIES	5,772,544	430,254	-	975,139	4,797,405	17%
PART TIME SALARIES	141,871	7,048	-	17,490	124,381	12%
OVERTIME	572,870	57,785	-	114,385	458,485	20%
HOLIDAY	191,532	-	-	16,106	175,426	8%
LONGEVITY	42,019	-	-	-	42,019	0%
STIPENDS	66,702	668	-	1,303	65,399	2%
SPECIAL DETAIL	59,341	783	-	2,316	57,025	4%
* LEAVE AT TERMINATION	130,203	-	-	130,203	-	100%
* HEALTH INSURANCE	1,735,715	-	-	1,735,715	-	100%
HEALTH PREMIUM STIPEND	14,000	-	-	-	14,000	0%
RETIREMENT	1,677,593	118,575	-	268,808	1,408,785	16%
OTHER BENEFITS	478,227	23,168	-	219,500	258,727	46%
OTHER OPERATING	764,764	29,525	3,383	100,300	664,464	13%
<b>POLICE DEPARTMENT TOTAL</b>	<b>11,647,381</b>	<b>667,806</b>	<b>3,383</b>	<b>3,581,265</b>	<b>8,066,116</b>	<b>31%</b>
*Annualized Expenditures	(1,865,918)			(1,865,918)		
Net total	9,781,463	667,806	3,383	1,715,347	8,066,116	18%
<b>FIRE DEPARTMENT</b>						
SALARIES	3,830,453	277,764	-	614,194	3,216,259	16%
PART TIME SALARIES	53,829	4,287	-	7,421	46,408	14%
OVERTIME	687,000	70,344	-	133,445	553,555	19%
HOLIDAY	157,416	-	-	11,754	145,662	7%
LONGEVITY	30,808	-	-	-	30,808	0%
CERTIFICATION STIPENDS	299,457	19,797	-	44,368	255,089	15%
* LEAVE AT TERMINATION	70,084	-	-	70,084	-	100%
* HEALTH INSURANCE	1,408,377	-	-	1,408,377	-	100%
HEALTH PREMIUM STIPEND	101,599	-	-	-	101,599	0%
RETIREMENT	1,519,057	109,624	-	238,735	1,280,322	16%
OTHER BENEFITS	485,114	12,335	-	330,452	154,662	68%
OTHER OPERATING	589,663	51,655	54,313	175,969	413,694	30%
<b>FIRE DEPARTMENT TOTAL</b>	<b>9,232,857</b>	<b>545,805</b>	<b>54,313</b>	<b>3,034,798</b>	<b>6,198,059</b>	<b>33%</b>
*Annualized Expenditures	(1,478,461)			(1,478,461)		
Net total	7,754,396	545,805	54,313	1,556,337	6,198,059	20%
<b>SCHOOL</b>						
SALARIES	26,844,863	1,377,737	-	1,723,367	25,121,496	6%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	7,489,373	-	-	7,489,373	-	100%
RETIREMENT	4,349,453	209,986	-	258,702	4,090,751	6%
WORKERS COMPENSATION	110,189	-	-	109,638	551	99%
OTHER BENEFITS	3,069,169	112,085	-	292,987	2,776,182	10%
OTHER OPERATING	7,449,380	893,577	-	1,383,947	6,065,433	19%
<b>SCHOOL DEPARTMENT TOTAL</b>	<b>49,612,427</b>	<b>2,593,385</b>	<b>-</b>	<b>11,558,014</b>	<b>38,054,413</b>	<b>23%</b>
*Annualized Expenditures	(7,789,373)			(7,789,373)		
Net total	41,823,054	2,593,385	-	3,768,641	38,054,413	9%
<b>NON-OPERATING</b>						
DEBT SERVICE	14,471,496	378,634	-	425,811	14,045,685	3%
COUNTY TAX	5,741,466	-	-	-	5,741,466	0%
CAPITAL OUTLAY	1,810,000	50,594	156,528	237,122	1,572,878	13%
OTHER NON-OPERATING	4,420,289	203,383	-	809,303	3,610,986	18%
<b>TOTAL NON-OPERATING</b>	<b>26,443,251</b>	<b>632,611</b>	<b>156,528</b>	<b>1,472,236</b>	<b>24,971,015</b>	<b>6%</b>
COLLECTIVE BARGAINING CONTINGENCY	1,059,942					
TRANSFER TO INDOOR POOL	150,000					
TRANSFER TO PRESCOTT PARK	89,000					
<b>TOTAL GENERAL FUND</b>	<b>118,638,630</b>	<b>5,794,934</b>	<b>629,084</b>	<b>25,369,005</b>	<b>91,970,683</b>	<b>21%</b>

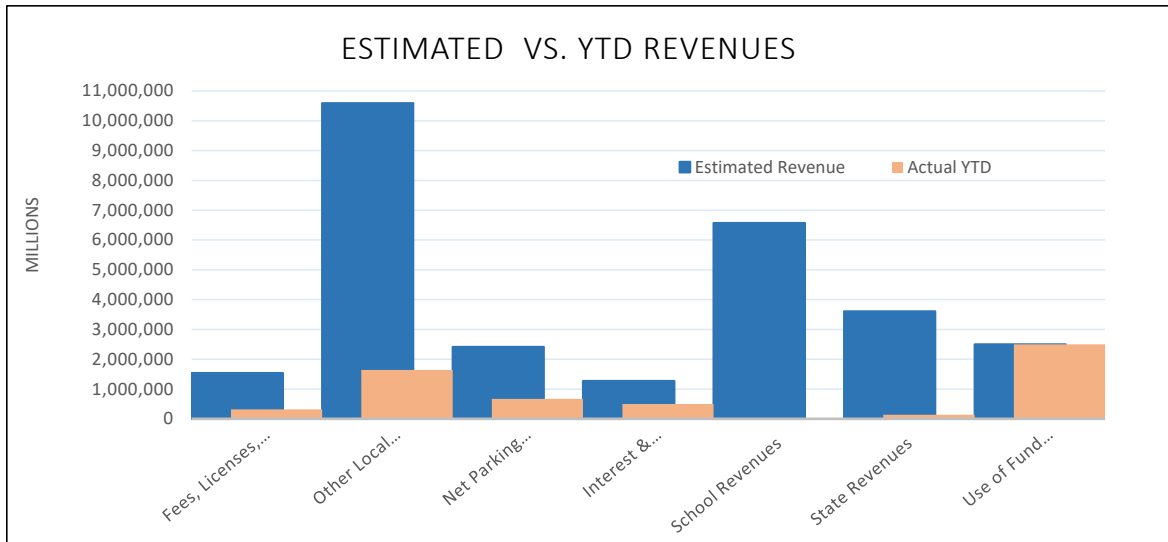
**Annualized Expenditures:** Transfers to Leave at Termination, and Health Insurance Stabilization Funds.

**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.

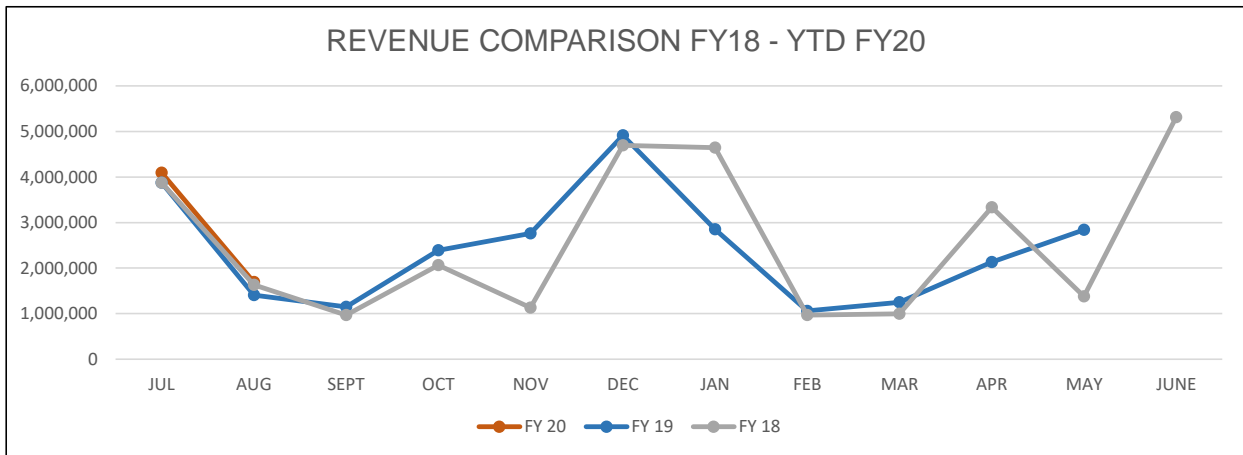
**Other Non-Operating:** Rolling Stock, IT upgrade and equipment replacement, contingency, overlay, etc.

# GENERAL FUND REVENUES



REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD Received	%
Fees, Licenses, Permits	1,539,800	5%	316,819	21%
Other Local Sources	10,594,252	37%	1,643,523	16%
Net Parking Revenue	2,412,305	8%	672,936	28%
Interest & Penalties	1,270,549	4%	495,450	39%
School Revenues	6,569,500	23%	18,712	0%
State Revenues	3,607,246	13%	135,818	4%
Use of Fund Balance	2,500,000	9%	2,500,000	100%
<b>TOTAL REVENUES</b>	<b>\$ 28,493,652</b>	<b>100%</b>	<b>\$ 5,783,258</b>	<b>20%</b>

*Line item detail on the following page*



FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY 20	4,091,369	1,691,889	-	-	-	-
FY 19	3,874,875	1,404,708	1,148,900	2,393,192	2,761,580	4,911,352
FY 18	3,876,359	1,631,971	968,301	2,064,972	1,133,470	4,695,301

FY	JAN	FEB	MAR	APR	MAY	JUNE
FY 20	-	-	-	-	-	-
FY 19	2,853,543	1,061,171	1,251,069	2,131,896	2,842,783	-
FY 18	4,641,971	969,532	995,573	3,335,611	1,378,818	5,310,930

# GENERAL FUND

## DETAILED REVENUE REPORT

MONTH ENDING AUGUST 31, 2019 - 16.7% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
<b>FINANCE</b>				
PROPERTY TAXES	90,144,978	0	0	0%
<b>TOTAL PROPERTY TAXES</b>	<b>90,144,978</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>LOCAL FEES, LICENSES, PERMITS</b>				
OTHER FEES	12,000	529	3,321	28%
OTHER LICENSES	26,000	130	2,630	10%
PLANNING BOARD	65,000	11,100	20,740	32%
BOARD OF ADJUSTMENTS	42,000	12,774	15,311	36%
SITE REVIEW	40,000	200	560	1%
BLD PERMITS-PORTS	500,000	97,740	120,750	24%
BLD PERMITS-PEASE	55,000	0	130	0%
BLD PERMITS-FIRE	90,000	11,852	14,555	16%
ELEC PERMITS-PORT	85,000	14,442	19,242	23%
ELEC PERMITS-PEASE	15,000	0	2,200	15%
PLUM PERMITS-PORT	140,000	19,475	30,370	22%
PLUM PERMITS-PEASE	20,000	1,145	3,285	16%
SIGN PERMITS	6,000	565	1,095	18%
POLICE HAND GUN PERMITS	300	60	60	20%
POLICE ALARMS	26,000	2,025	2,325	9%
BURNING PERMITS	1,500	265	265	18%
FIRE ALARMS	0	0	0	0%
EXCAVATION PERMITS	40,000	3,325	7,750	19%
FLAGGING PERMIT	11,000	375	950	9%
SOLID WASTE	40,000	6,219	11,690	29%
OUTDOOR POOL	25,000	7,289	22,419	90%
RECREATION RENTALS	220,000	14,471	29,732	14%
BOAT RAMP FEES	10,000	995	4,015	40%
HEALTH FOOD PERMITS	70,000	2,650	3,425	5%
<b>TOTAL LOCAL FEES, LICENSES AND PERMITS</b>	<b>1,539,800</b>	<b>207,624</b>	<b>316,819</b>	<b>21%</b>
<b>OTHER LOCAL SOURCES</b>				
TIMBER TAX	500	0	0	0%
PAYMENTS IN LIEU OF TAXES	130,000	30,000	127,815	98%
MUNICIPAL AGENT FEES	70,000	6,990	13,932	20%
MOTOR VEHICLE FEES	4,730,000	433,004	907,075	19%
TITLE APPLICATIONS	9,000	1,056	2,052	23%
BOAT REGISTRATION	10,000	614	1,680	17%
PDA AIRPORT DISTRICT	2,750,000	0	0	0%
WATER/SEWER OVERHEAD	1,301,352	108,446	216,892	17%
SALE - MUNICIPAL PROP	5,000	0	0	0%
MISC REVENUE	70,000	8,280	98,004	140%
DOG LICENSES	17,000	2,462	2,907	17%
MARRIAGE LICENSES	2,200	385	574	26%
CERTIFICATES-BIRTH	26,000	3,097	5,663	22%
RENTAL OF CITY PROPERTY	56,000	23,356	26,212	47%
RENTAL OF CITY HALL COM	22,000	1,820	3,641	17%
CABLE FRANCHISE FEE	360,000	124,692	124,692	35%
POLICE OUTSIDE DETAIL	150,000	21,829	39,218	26%
AMBULANCE FEES	870,000	67,863	72,863	8%
BLASTING PERMIT	100	0	0	0%
NEW DRIVEWAY PERMIT	100	50	50	50%
WELFARE DEPT REIMBURSEMENT	15,000	50	254	2%
<b>TOTAL OTHER LOCAL SOURCES</b>	<b>10,594,252</b>	<b>833,995</b>	<b>1,643,523</b>	<b>16%</b>



	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
<b>PARKING REVENUES</b>				
PARKING METER FEE	3,306,000	341,443	698,421	21%
METER SPACE RENTAL	90,000	5,020	23,985	27%
PARKING METER -IN DASH	110,000	8,265	14,980	14%
HANOVER TRANSIENT	2,561,875	267,990	551,422	22%
HANOVER PASSES	1,852,500	153,280	303,050	16%
FOUNDRY PL TRANSIENT	214,000	23,202	42,977	20%
FOUNDRY PL PASSES	340,500	27,390	53,145	16%
PASS REINSTATEMENT	2,500	645	825	33%
FOUNDRY PL PASS REINSTATEMENT	1,000	270	345	35%
PARKING VIOLATIONS	715,000	60,205	116,965	16%
BOOT REMOVAL FEE	15,000	0	0	0%
SUMMONS ADMINISTRATION FEE	3,000	0	0	0%
<b>TOTAL PARKING REVENUES</b>	<b>9,211,375</b>	<b>887,710</b>	<b>1,806,114</b>	<b>20%</b>
TRANSFER TO PARKING FUND	(6,799,070)	(566,589)	(1,133,178)	17%
<b>NET PARKING REVENUES FOR GENERAL FUND</b>	<b>2,412,305</b>	<b>321,121</b>	<b>672,936</b>	<b>28%</b>
<b>INTEREST &amp; PENALTIES</b>				
INTEREST ON TAXES	170,549	43,805	70,525	41%
INTEREST ON INVESTMENT	1,100,000	266,632	424,925	39%
<b>TOTAL INTEREST &amp; PENALTIES</b>	<b>1,270,549</b>	<b>310,437</b>	<b>495,450</b>	<b>39%</b>
<b>SCHOOL REVENUES</b>				
TUITION	6,556,500	17,887	17,887	0%
OTHER SOURCES	13,000	825	825	6%
<b>TOTAL SCHOOL REVENUES</b>	<b>6,569,500</b>	<b>18,712</b>	<b>18,712</b>	<b>0%</b>
<b>STATE REVENUES</b>				
ROOMS AND MEALS TAX	1,122,000	0	0	0%
HIGHWAY BLOCK GRANT	435,000	0	135,818	31%
STATE AID-LAND FILL	0	0	0	0%
KINDERGARTEN AID	187,000	0	0	0%
BONDED DEBT-SCHOOL	1,016,222	0	0	0%
OTHER STATE REVENUE	847,024	0	0	0%
<b>TOTAL STATE REVENUES</b>	<b>3,607,246</b>	<b>0</b>	<b>135,818</b>	<b>4%</b>
<b>USE OF FUND BALANCE</b>				
TR FR FUND 33	0	0	0	0%
RESERVE FOR DEBT	1,950,000	0	1,950,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	150,000	0	150,000	100%
USE OF RESERVE-BOND PAYMENT	0	0	0	0%
<b>TOTAL USE OF FUND BALANCE</b>	<b>2,500,000</b>	<b>0</b>	<b>2,500,000</b>	<b>100%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>118,638,630</b>	<b>1,691,889</b>	<b>5,783,258</b>	<b>5%</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 2020 Annual Budget

### Water Fund

Full Accrual Budget	\$ 9,080,801
Cash Requirements	\$ 10,110,594

### Sewer Fund

Full Accrual Budget	\$ 14,202,023
Cash Requirements	\$ 18,869,274

## User Rate Structure - Fiscal Year 2020

Both water and sewer rate structures are based on a two tiered inclining rate, meaning, the first 10 units (a unit is 100 cubic feet of water or 748 gallons) of water consumed each month is billed using one rate, and water consumed greater than 10 units per month is billed at a higher rate.

Water Fund	
	cost per unit of water
First 10 units	\$4.32
Greater than 10 units	\$5.20

Sewer Fund	
<i>Sewer charges are based on water consumption</i>	
	cost per unit of water
First 10 units	\$13.77
Greater than 10 units	\$15.14

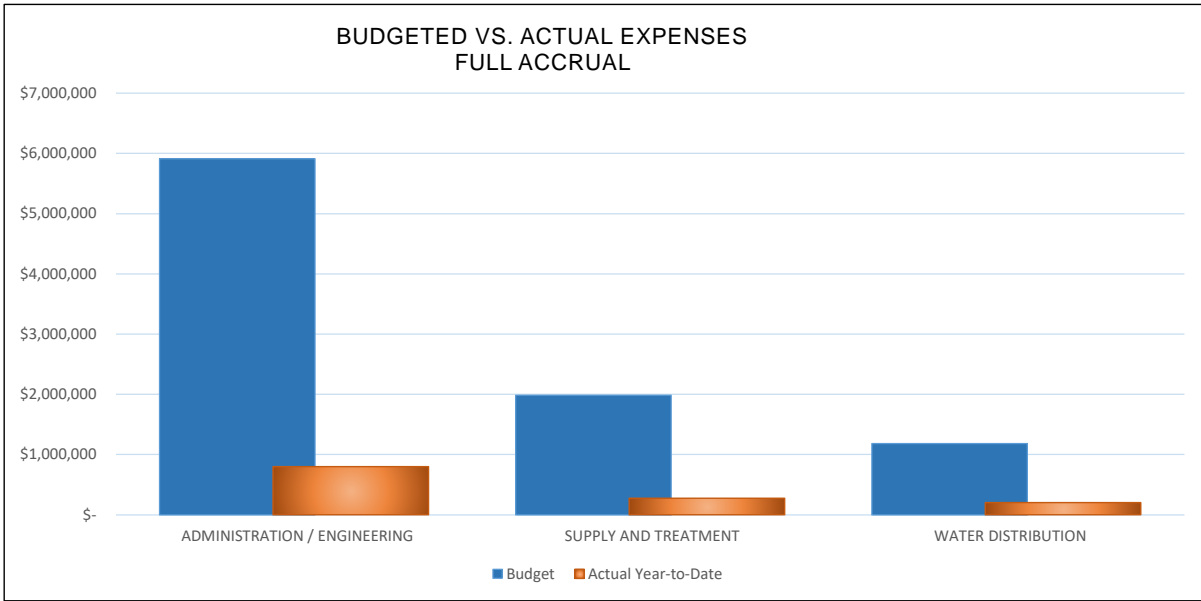
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

Water Irrigation User Rate	
Irrigation charges are based on a three tiered inclining rate structure	
	cost per unit of water
First 10 units or less	\$5.20
Over 10 and up to 20 units	\$9.81
Over 20 units	\$12.11

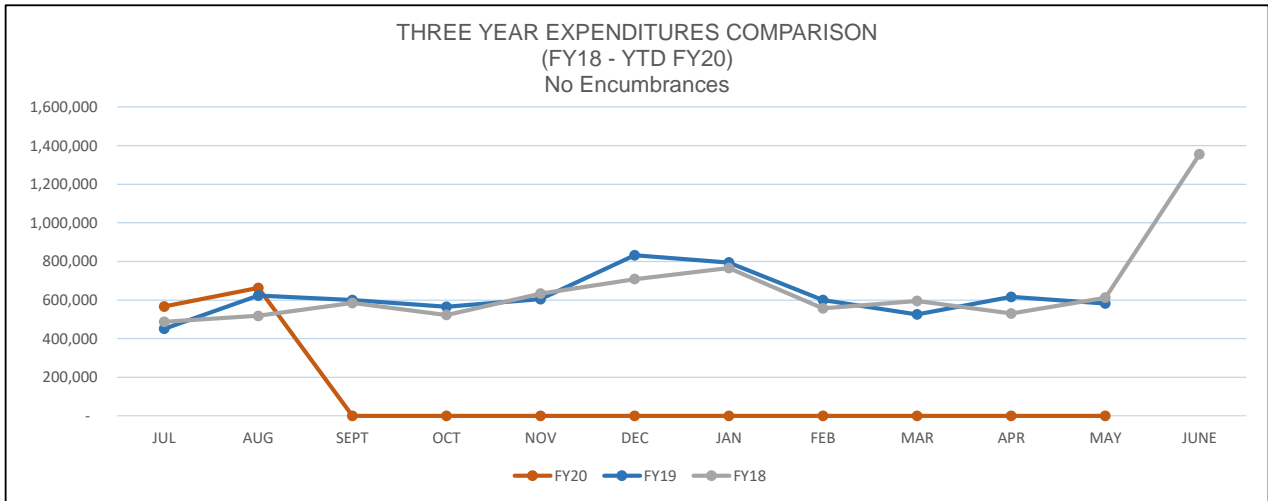
# WATER FUND YTD EXPENSES

**MONTH ENDING August 31, 2019**

**16.7% OF FISCAL YEAR**



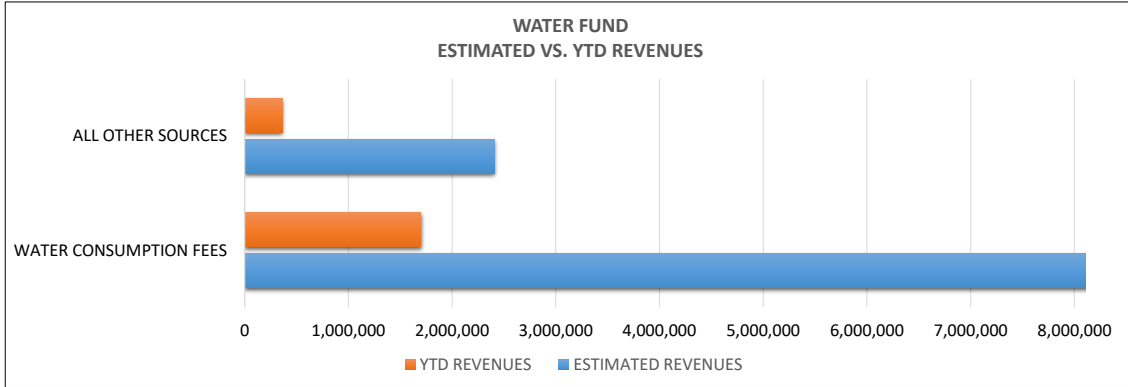
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
		ENDING <i>August 31, 2019</i>				
ADMINISTRATION / ENGINEERING	5,913,663	427,401.91	25,538.76	799,252.65	5,114,410.35	13.5%
SUPPLY AND TREATMENT	1,983,000	67,810.27	5,330.58	274,422.13	1,708,577.87	13.8%
WATER DISTRIBUTION	1,184,138	71,585.37	15,000.00	202,007.11	982,130.89	17.1%
<b>TOTAL</b>	<b>9,080,801.00</b>	<b>566,797.55</b>	<b>45,869.34</b>	<b>1,275,681.89</b>	<b>7,805,119.11</b>	<b>14.0%</b>



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY20	566,798	663,011	-	-	-	-
FY 19	451,629	623,841	600,496	565,828	604,271	832,357
FY18	488,099	518,219	585,122	522,965	633,742	708,600

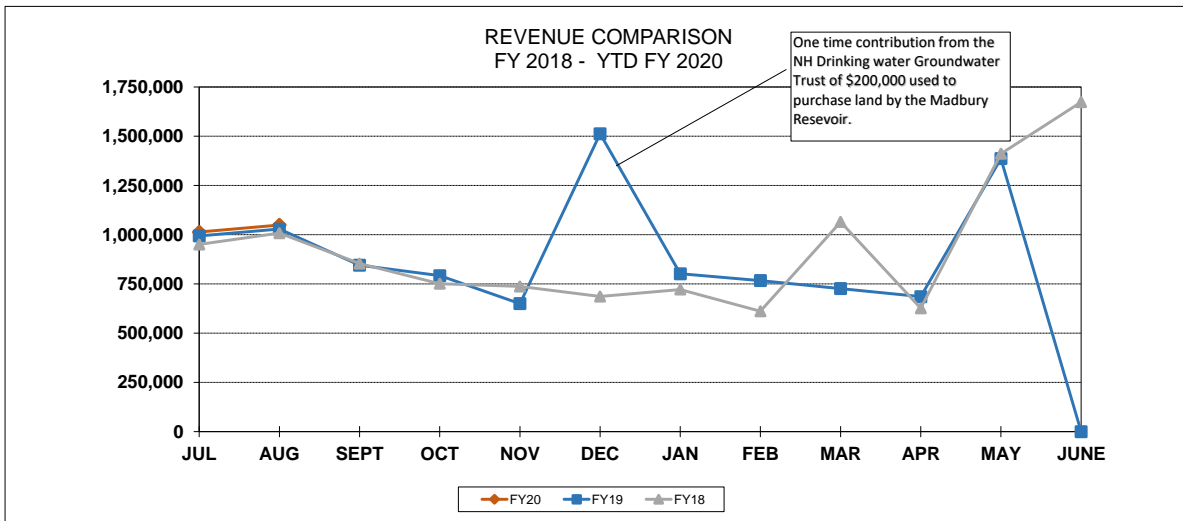
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY20	-	-	-	-	-	-
FY 19	794,488	599,554	525,873	616,382	582,484	-
FY18	766,312	556,833	595,793	530,773	612,272	1,355,008

## WATER FUND REVENUES



Water Fund Estimated and Year-to-Date Revenues				
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	8,222,671	77.3%	1,697,920	21%
OTHER CHARGES	1,917,339	18.0%	304,744	16%
OTHER FINANCING SOURCES	493,204	4.7%	60,032	12%
<b>TOTAL</b>	<b>\$ 10,633,214</b>	<b>100%</b>	<b>\$ 2,062,696</b>	<b>19%</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



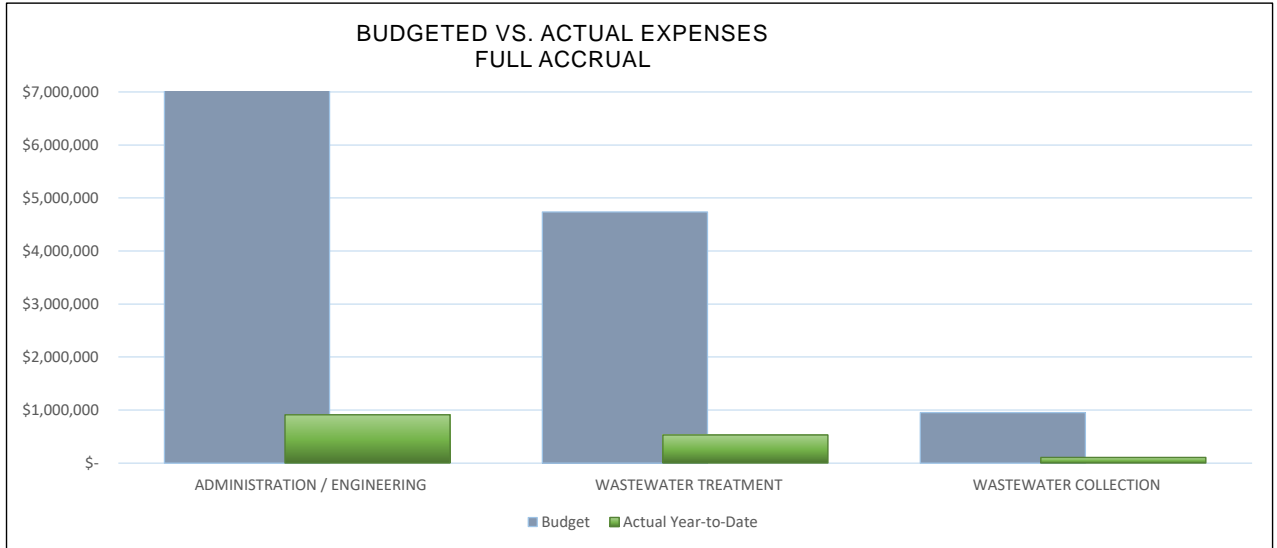
FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY20	1,013,676	1,049,020	-	-	-	-
FY19	993,800	1,028,451	845,025	792,182	649,884	1,512,752
FY18	950,669	1,007,896	853,629	751,069	737,062	686,356

FY	JAN	FEB	MAR	APR	MAY	JUNE
FY20	-	-	-	-	-	-
FY19	801,873	767,259	726,549	685,553	1,386,682	-
FY18	721,789	611,340	1,064,845	626,619	1,411,296	1,673,435

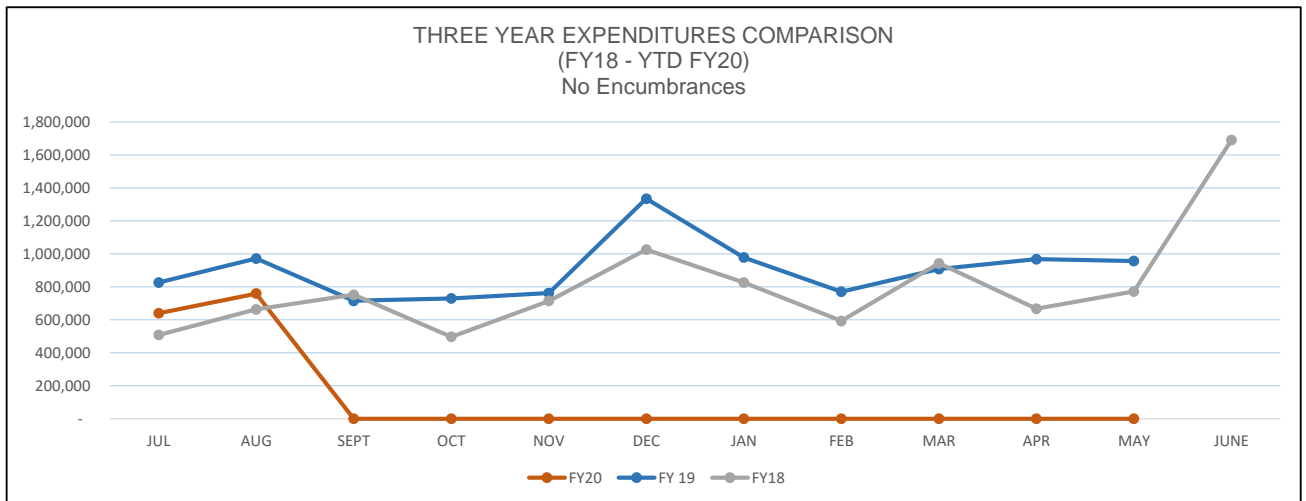
# SEWER FUND EXPENSES

**MONTH ENDING August 31, 2019**

**16.7% OF FISCAL YEAR**



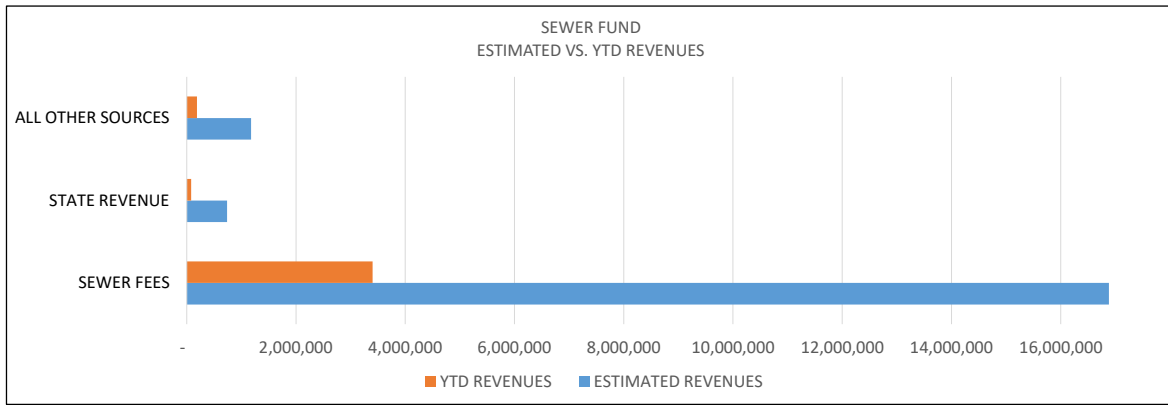
SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING August 31, 2019	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	8,119,817.00	392,292.18	57,843.89	909,403.33	7,210,413.67	11.2%
WASTEWATER TREATMENT	4,733,809.00	318,556.04	70,261.09	528,397.39	4,205,411.61	11.2%
WASTEWATER COLLECTION	950,591.00	48,127.31	15,000.00	104,706.93	845,884.07	11.0%
TRANSFER TO STORMWATER	397,806.00	-	-	-	397,806.00	0.0%
<b>TOTAL</b>	<b>14,202,023.00</b>	<b>758,975.53</b>	<b>143,104.98</b>	<b>1,542,507.65</b>	<b>12,261,709.35</b>	<b>10.86%</b>



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY20	640,427	758,976	-	-	-	-
FY 19	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

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY20	-	-	-	-	-	-
FY 19	977,718	770,846	907,578	966,993	956,089	-
FY18	826,304	593,065	942,121	667,514	771,142	1,690,278

## SEWER FUND REVENUES



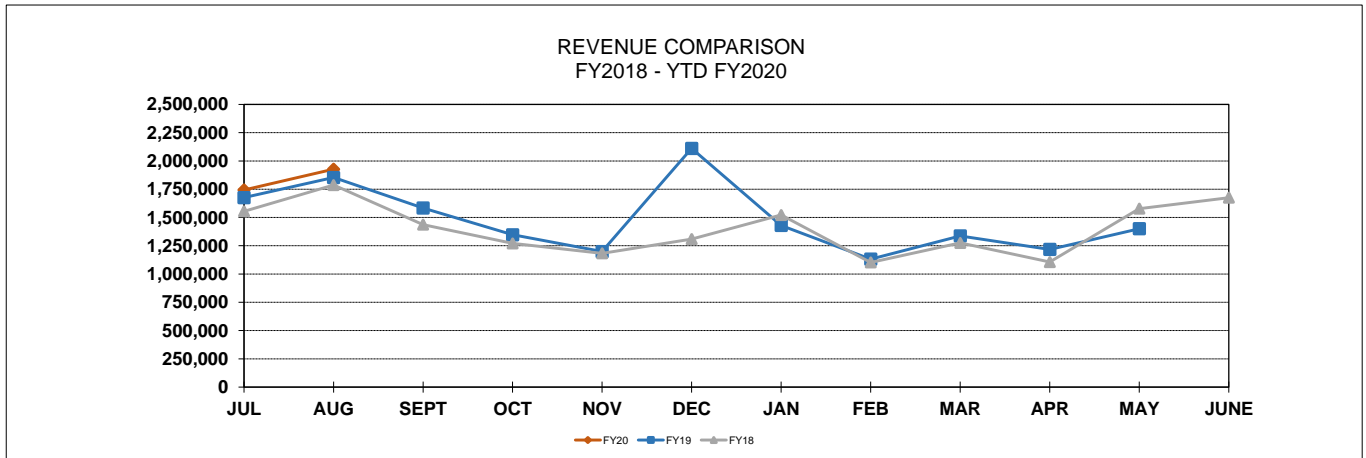
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	16,880,687	89.8%	3,402,881	20%
OTHER CHARGES	317,500	1.7%	47,793	15%
STATE REVENUE	738,214	3.9%	81,114	11%
OTHER FINANCING SOURCES	861,137	4.6%	138,923	16%
<b>TOTAL</b>	<b>18,797,538</b>	<b>100%</b>	<b>3,670,710</b>	<b>20%</b>

**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
FY20	1,743,302	1,927,408	-	-	-	-
FY19	1,676,252	1,853,277	1,583,806	1,347,764	1,199,105	2,111,382
FY18	1,554,758	1,787,155	1,436,982	1,271,344	1,183,427	1,309,024

FY	JAN	FEB	MAR	APR	MAY	JUNE
FY20	-	-	-	-	-	-
FY19	1,429,664	1,131,558	1,336,916	1,218,039	1,401,056	-
FY18	1,522,260	1,102,333	1,275,349	1,105,892	1,578,530	1,675,136

# PARKING AND TRANSPORTATION FUND

**MONTH ENDING August 31, 2019**

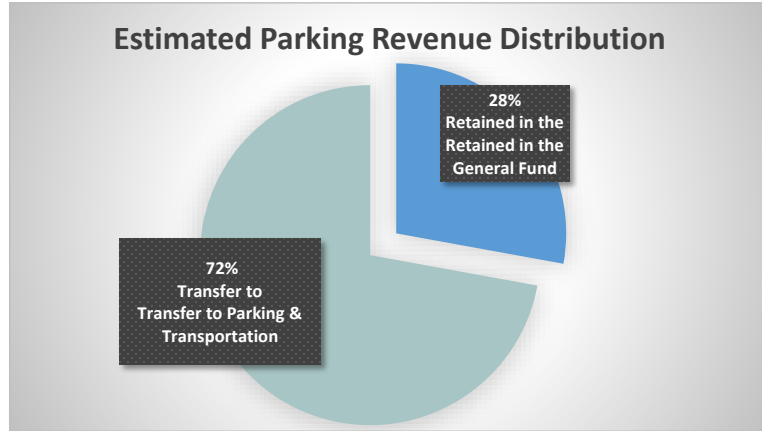
The Parking & Transportation fund is a Special Revenue Fund which accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

## REVENUES

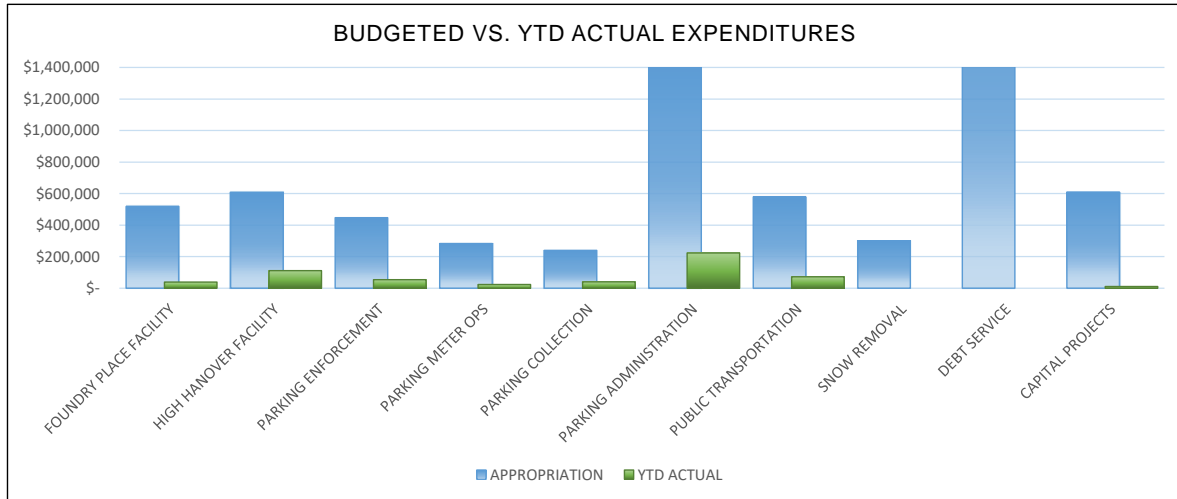
Parking & Transportation expenditures are funded 100% from parking related revenues  
 Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.  
 The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

Estimated Revenues from Parking related fees are estimated for FY20 to be \$ 8.6 million.  
 26% 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>August 31, 2019</i>						
FOUNDRY PLACE FACILITY	517,776	20,667	-	38,901	478,875	7.5%
HIGH HANOVER FACILITY	607,113	58,935	6,495	117,898	489,215	19.4%
PARKING ENFORCEMENT	447,054	29,538	5,368	59,470	387,584	13.3%
PARKING METER OPS	283,392	16,282	15,950	39,424	243,968	13.9%
PARKING COLLECTION	240,034	18,259	-	40,347	199,687	16.8%
PARKING ADMINISTRATION	1,485,446	94,275	28,984	252,494	1,232,952	17.0%
PUBLIC TRANSPORTATION	578,595	29,490	122,145	194,551	384,044	33.6%
SNOW REMOVAL	300,000	-	-	-	300,000	0.0%
DEBT SERVICE	2,292,500	-	-	-	2,292,500	0.0%
CAPITAL PROJECTS	610,000	-	-	10,750	599,250	1.8%
CONTINGENCY	175,000	-	-	-	175,000	0.0%
<b>TOTAL</b>	<b>7,536,910</b>	<b>267,445</b>	<b>178,942</b>	<b>753,837</b>	<b>6,783,073</b>	<b>10.0%</b>