

The City of

Portsmouth

New
Hampshire



Monthly Financial Summary Report
Month Ending December 31, 2019
50% of the Fiscal Year 2020

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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 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:
 - o General Administration
Mayor/City Manager, City Clerk, Legal, Human Resources, Information Technology, and other General Administration
 - o Finance and Administration:
Accounting, Assessing, Purchasing, Tax Collection, Benefit Administration, and Billing
 - o Regulatory Services
Planning, Inspection, Health Departments
 - o Public Works
 - o Community Services
Recreation & Senior Services, Public Library, Welfare, Outside Social Services

NON-OPERATING BUDGET

- Debt Service Payment
- Overlay
- Capital Outlay
- County Tax
- Contingency
- Rolling Stock

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

FY 2020 GENERAL FUND BUDGET

ESTIMATED REVENUES -detail pg 5-7

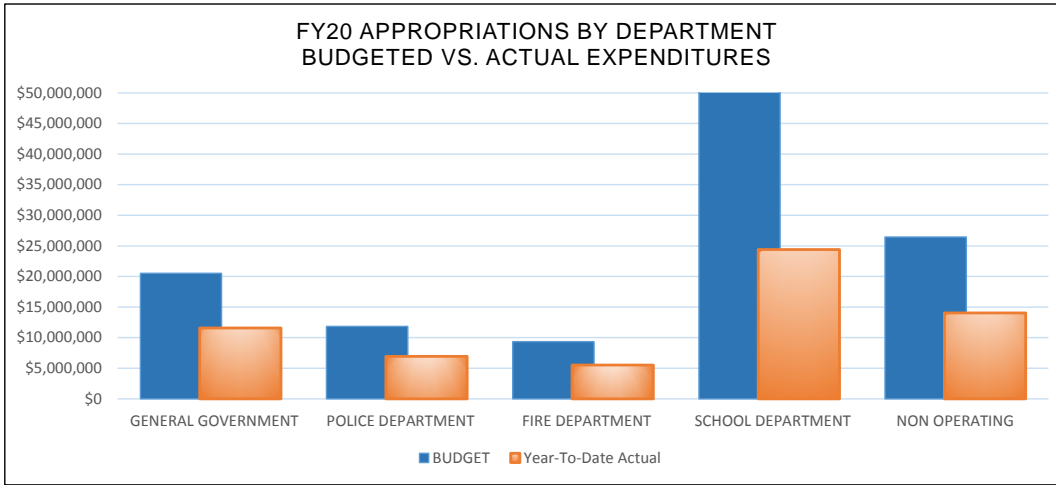
		% of Total
Local Fees, Licenses, Permits	1,539,700	1.3%
Other Local Sources	10,564,901	8.9%
Net Parking Revenues	2,412,305	2.0%
Interest/Penalties	1,300,000	1.1%
School Tuition	6,569,500	5.5%
State Revenues	3,607,246	3.0%
Use of Bond Premium	-	0.0%
Use of Fund Balance	2,500,000	2.1%
Estimated Property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

EXPENDITURES - detail pg 3 & 4

	Approved	% of Total
Municipal	\$20,533,878	17.3%
Police	\$11,830,799	10.0%
Fire	\$9,347,650	7.9%
School	\$50,242,858	42.3%
Collective Bargaining	\$1,194	0.0%
Transfer to Indoor Pool	\$150,000	0.1%
Transfer to Prescott Park	\$89,000	0.1%
Non-Operating	\$26,443,251	22.3%
	\$118,638,630	100%

GENERAL FUND EXPENDITURES - Budget vs. YTD Actual

MONTH ENDING December 31, 2019
50.0% OF FISCAL YEAR



APPROPRIATION	PERIOD		Actual + Enc Total	Year-To-Date Balance	%tage Expended
	ENDING December 31, 2019	ENCUMBRANCES			
OPERATING					
GENERAL GOVERNMENT	20,533,878	220,836	11,582,882	8,950,996	56%
POLICE DEPARTMENT	11,830,799	11,245	6,942,326	4,888,473	59%
FIRE DEPARTMENT	9,347,650	16,953	5,527,211	3,820,439	59%
SCHOOL DEPARTMENT	50,242,858	-	24,400,025	25,842,833	49%
COLLECTIVE BARGAINING	1,194				
INDOOR POOL/PRESCOTT PARK	239,000				
TOTAL OPERATING	92,195,379	249,033	48,452,443	43,502,742	53%
NON OPERATING					
DEBT SERVICE	14,471,496	-	5,588,993	8,882,503	39%
COUNTY TAX	5,741,466	-	5,561,364	180,102	97%
CAPITAL OUTLAY	1,810,000	248,736	418,982	1,391,018	23%
OTHER NON-OPERATING	4,420,289	1,000	2,472,209	1,948,080	56%
TOTAL NON OPERATING	26,443,251	249,736	14,041,549	12,401,702	53%
TOTAL	118,638,630	498,769	62,493,992	55,904,444	53%

EXPENDITURE TRENDS

JULY:

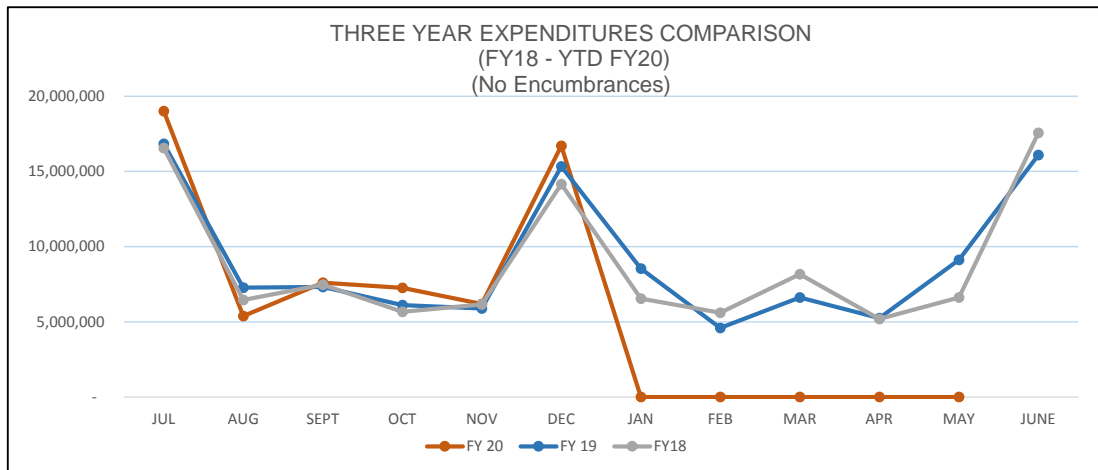
Annualized Expenditures
 Transfer out from
 Departments to the *Leave
 at Termination and Health
 Insurance Stabilization
 Funds.*

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	5,386,870	7,603,595	7,258,053	6,188,622	16,695,377
FY 19	16,842,575	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	5,254,757	9,118,422	16,085,065
FY 18	6,544,491	5,613,499	8,170,844	5,190,448	6,614,801	17,562,904

GENERAL FUND DETAIL DEPARTMENT EXPENDITURES

MONTH ENDING December 31, 2019

50.0% OF FISCAL YEAR

GENERAL GOVERNMENT	APPROPRIATION	PERIOD		YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	% EXPENDED
		EXPENDITURE	ENCUMBRANCES			
SALARIES	8,376,120	981,257	-	4,129,586	4,246,534	49%
PART TIME SALARIES	945,314	80,909	-	489,587	455,727	52%
OVERTIME	367,711	82,796	-	179,079	188,632	49%
LONGEVITY	64,804	60,739	-	61,194	3,610	94%
* LEAVE AT TERMINATION	250,000	-	-	250,000	-	100%
* HEALTH STABILIZATION FUND	2,105,396	-	-	2,105,396	-	100%
HEALTH PREMIUM STIPEND	55,000	4,171	-	7,758	47,242	14%
RETIREMENT	1,353,375	153,698	-	694,784	658,591	51%
OTHER BENEFITS	1,212,254	108,334	-	662,736	549,518	55%
OTHER OPERATING	5,803,904	539,170	220,836	3,002,761	2,801,143	52%
TOTAL GENERAL GOVERNMENT	20,533,878	2,011,074	220,836	11,582,882	8,950,996	56%
*Annualized Expenditures	(2,355,396)			(2,355,396)		
Net total	18,178,482	2,011,074	220,836	9,227,486	8,950,996	51%
POLICE DEPARTMENT						
SALARIES	5,894,019	667,281	-	2,969,243	2,924,776	50%
PART TIME SALARIES	142,829	15,911	-	62,964	79,865	44%
OVERTIME	572,894	67,307	-	364,754	208,140	64%
HOLIDAY	195,417	66,156	-	130,981	64,436	67%
LONGEVITY	42,836	41,240	-	41,240	1,596	96%
STIPENDS	82,493	34,300	-	42,150	40,343	51%
SPECIAL DETAIL	60,100	20,867	-	27,996	32,104	47%
* LEAVE AT TERMINATION	130,203	-	-	130,377	(174)	100%
* HEALTH INSURANCE	1,735,715	-	-	1,735,715	-	100%
HEALTH PREMIUM STIPEND	14,000	4,334	-	9,335	4,665	67%
RETIREMENT	1,711,448	227,486	-	884,953	826,495	52%
OTHER BENEFITS	482,790	35,872	-	330,107	152,683	68%
OTHER OPERATING	766,055	20,672	11,245	212,511	553,544	28%
POLICE DEPARTMENT TOTAL	11,830,799	1,201,426	11,245	6,942,326	4,888,473	59%
*Annualized Expenditures	(1,865,918)			(1,865,918)		
Net total	9,964,881	1,201,426	11,245	5,076,408	4,888,473	51%
FIRE DEPARTMENT						
SALARIES	3,898,675	425,497	-	1,898,435	2,000,240	49%
PART TIME SALARIES	53,829	5,549	-	25,231	28,598	47%
OVERTIME	687,000	79,446	-	346,947	340,053	51%
HOLIDAY	157,416	54,462	-	102,632	54,784	65%
LONGEVITY	30,939	32,395	-	32,395	(1,456)	105%
CERTIFICATION STIPENDS	315,258	32,211	-	142,213	173,045	45%
* LEAVE AT TERMINATION	70,084	-	-	70,084	-	100%
* HEALTH INSURANCE	1,408,377	-	-	1,408,377	-	100%
HEALTH PREMIUM STIPEND	101,599	20,021	-	40,042	61,557	39%
RETIREMENT	1,548,288	186,013	-	751,751	796,537	49%
OTHER BENEFITS	486,522	16,969	-	385,612	100,910	79%
OTHER OPERATING	589,663	51,219	16,953	323,492	266,171	55%
FIRE DEPARTMENT TOTAL	9,347,650	903,780	16,953	5,527,211	3,820,439	59%
*Annualized Expenditures	(1,478,461)			(1,478,461)		
Net total	7,869,189	903,780	16,953	4,048,750	3,820,439	51%
SCHOOL						
SALARIES	27,350,951	2,337,484	-	10,329,429	17,021,522	38%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	7,489,373	-	-	7,489,373	-	100%
RETIREMENT	4,435,080	366,405	-	1,584,731	2,850,349	36%
WORKERS COMPENSATION	110,189	-	-	109,638	551	99%
OTHER BENEFITS	3,107,885	257,201	-	1,288,749	1,819,136	41%
OTHER OPERATING	7,449,380	671,859	-	3,298,105	4,151,275	44%
SCHOOL DEPARTMENT TOTAL	50,242,858	3,632,949	-	24,400,025	25,842,833	49%
*Annualized Expenditures	(7,789,373)			(7,789,373)		
Net total	42,453,485	3,632,949	-	16,610,652	25,842,833	39%
NON-OPERATING						
DEBT SERVICE	14,471,496	3,179,165	-	5,588,993	8,882,503	39%
COUNTY TAX	5,741,466	5,561,364	-	5,561,364	180,102	97%
CAPITAL OUTLAY	1,810,000	19,467	248,736	418,982	1,391,018	23%
OTHER NON-OPERATING	4,420,289	186,151	1,000	2,472,209	1,948,080	56%
TOTAL NON-OPERATING	26,443,251	8,946,148	249,736	14,041,549	12,401,702	53%
COLLECTIVE BARGAINING CONTINGENCY	1,194				1,194	
TRANSFER TO INDOOR POOL	150,000			150,000	-	
TRANSFER TO PRESCOTT PARK	89,000				89,000	
TOTAL GENERAL FUND	118,638,630	16,695,377	498,769	62,643,992	55,994,638	53%

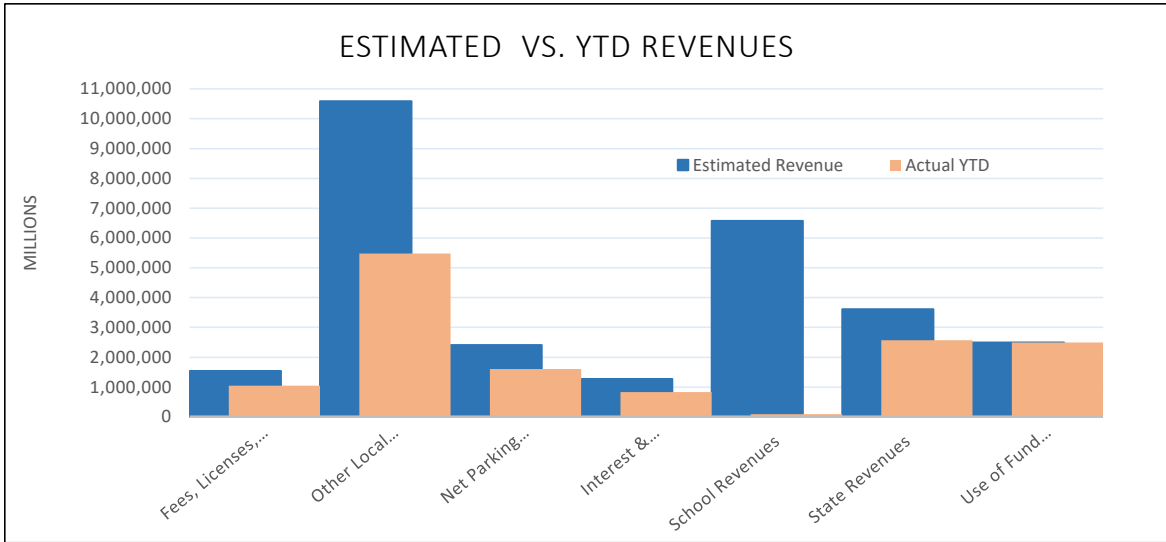
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.

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.

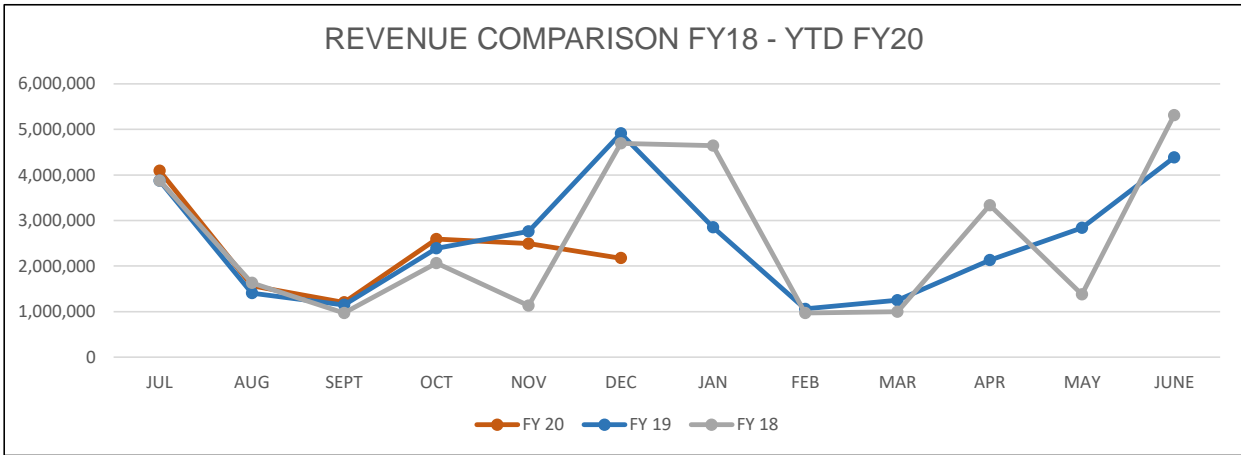
Other Non-Operating: Rolling Stock, IT upgrade and equipment replacement, contingency, overlay, etc.

GENERAL FUND REVENUES



REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD Received	%
Fees, Licenses, Permits	1,539,800	5%	1,044,135	68%
Other Local Sources	10,594,252	37%	5,482,704	52%
Net Parking Revenue	2,412,305	8%	1,607,901	67%
Interest & Penalties	1,270,549	4%	835,302	66%
School Revenues	6,569,500	23%	85,473	1%
State Revenues	3,607,246	13%	2,571,066	71%
Use of Fund Balance	2,500,000	9%	2,500,000	100%
TOTAL REVENUES	\$ 28,493,652	100%	\$ 14,126,580	50%

Line item detail on the following page



FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY 20	4,091,339	1,568,747	1,204,577	2,594,252	2,493,130	2,174,535
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	4,386,632
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 DECEMBER 31, 2019 - 50.0% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	90,144,978	0	90,571,793	100%
TOTAL PROPERTY TAXES	90,144,978	0	90,571,793	100%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	12,000	192	8,477	71%
OTHER LICENSES	26,000	55	3,195	12%
PLANNING BOARD	65,000	22,931	80,360	124%
BOARD OF ADJUSTMENTS	42,000	386	27,342	65%
SITE REVIEW	40,000	0	6,707	17%
BLD PERMITS-PORTS	500,000	77,535	348,579	70%
BLD PERMITS-PEASE	55,000	6,390	37,320	68%
BLD PERMITS-FIRE	90,000	9,407	64,461	72%
ELEC PERMITS-PORT	85,000	9,851	53,351	63%
ELEC PERMITS-PEASE	15,000	9,830	19,785	132%
PLUM PERMITS-PORT	140,000	26,375	97,440	70%
PLUM PERMITS-PEASE	20,000	4,620	9,365	47%
SIGN PERMITS	6,000	320	3,165	53%
POLICE HAND GUN PERMITS	300	30	180	60%
POLICE ALARMS	26,000	2,200	5,400	21%
BURNING PERMITS	1,500	0	490	33%
FIRE ALARMS	0	0	0	0%
EXCAVATION PERMITS	40,000	400	27,397	68%
FLAGGING PERMIT	11,000	400	2,825	26%
SOLID WASTE	40,000	3,069	32,199	80%
OUTDOOR POOL	25,000	0	22,881	92%
RECREATION RENTALS	220,000	42,833	121,911	55%
BOAT RAMP FEES	10,000	0	4,170	42%
HEALTH FOOD PERMITS	70,000	830	67,135	96%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,539,800	217,654	1,044,135	68%
OTHER LOCAL SOURCES				
TIMBER TAX	500	0	0	0%
PAYMENTS IN LIEU OF TAXES	130,000	0	127,815	98%
MUNICIPAL AGENT FEES	70,000	5,403	36,939	53%
MOTOR VEHICLE FEES	4,730,000	382,025	2,409,469	51%
TITLE APPLICATIONS	9,000	744	5,200	58%
BOAT REGISTRATION	10,000	1,034	3,256	33%
PDA AIRPORT DISTRICT	2,750,000	(22,985)	1,339,632	49%
WATER/SEWER OVERHEAD	1,301,352	108,446	650,676	50%
SALE - MUNICIPAL PROP	5,000	15,634	15,634	313%
MISC REVENUE	70,000	4,896	59,113	84%
DOG LICENSES	17,000	572	6,983	41%
MARRIAGE LICENSES	2,200	98	1,260	57%
CERTIFICATES-BIRTH	26,000	2,667	15,493	60%
RENTAL OF CITY PROPERTY	56,000	307	63,939	114%
RENTAL OF CITY HALL COM	22,000	1,749	10,709	49%
CABLE FRANCHISE FEE	360,000	0	247,917	69%
POLICE OUTSIDE DETAIL	150,000	4,247	110,361	74%
AMBULANCE FEES	870,000	0	374,535	43%
BLASTING PERMIT	100	0	0	0%
NEW DRIVEWAY PERMIT	100	0	450	450%
WELFARE DEPT REIMBURSEMENT	15,000	1,024	3,326	22%
TOTAL OTHER LOCAL SOURCES	10,594,252	505,861	5,482,704	52%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	3,306,000	192,828	1,784,347	54%
METER SPACE RENTAL	90,000	2,865	69,660	77%
PARKING METER -IN DASH	110,000	6,880	48,115	44%
CHARGING STATION	0	1,093	2,631	0%
HANOVER TRANSIENT	2,561,875	232,384	1,389,102	54%
HANOVER PASSES	1,852,500	204,508	906,608	49%
FOUNDRY PL TRANSIENT	214,000	28,051	123,291	58%
FOUNDRY PL PASSES	340,500	41,132	179,472	53%
PASS REINSTATEMENT	2,500	150	1,695	68%
FOUNDRY PL PASS REINSTATEMENT	1,000	120	1,170	117%
PARKING VIOLATIONS	715,000	70,521	501,296	70%
BOOT REMOVAL FEE	15,000	0	0	0%
SUMMONS ADMINISTRATION FEE	3,000	0	50	2%
TOTAL PARKING REVENUES	9,211,375	780,530	5,007,436	54%
TRANSFER TO PARKING FUND	(6,799,070)	(566,589)	(3,399,535)	50%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	213,941	1,607,901	67%
INTEREST & PENALTIES				
INTEREST ON TAXES	170,549	4,705	114,041	67%
INTEREST ON INVESTMENT	1,100,000	107,408	721,261	66%
TOTAL INTEREST & PENALTIES	1,270,549	112,114	835,302	66%
SCHOOL REVENUES				
TUITION	6,556,500	316	80,224	1%
OTHER SOURCES	13,000	300	5,248	40%
TOTAL SCHOOL REVENUES	6,569,500	616	85,473	1%
STATE REVENUES				
MUNICIPAL AID	0	0	205,234	0%
ROOMS AND MEALS TAX	1,122,000	1,124,349	1,124,349	100%
HIGHWAY BLOCK GRANT	435,000	0	271,636	62%
STATE AID-LAND FILL	0	0	0	0%
KINDERGARTEN AID	187,000	0	38,223	20%
BONDED DEBT-SCHOOL	1,016,222	0	508,111	50%
OTHER STATE REVENUE	847,024	0	423,512	50%
TOTAL STATE REVENUES	3,607,246	1,124,349	2,571,066	71%
USE OF FUND BALANCE				
TR FR FUND 33	0	0	0	0%
USE OF FUND BALANCE	400,000	0	400,000	100%
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%
TOTAL USE OF FUND BALANCE	2,500,000	0	2,500,000	100%
TOTAL GENERAL FUND REVENUE	118,638,630	2,174,535	104,698,373	88%

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

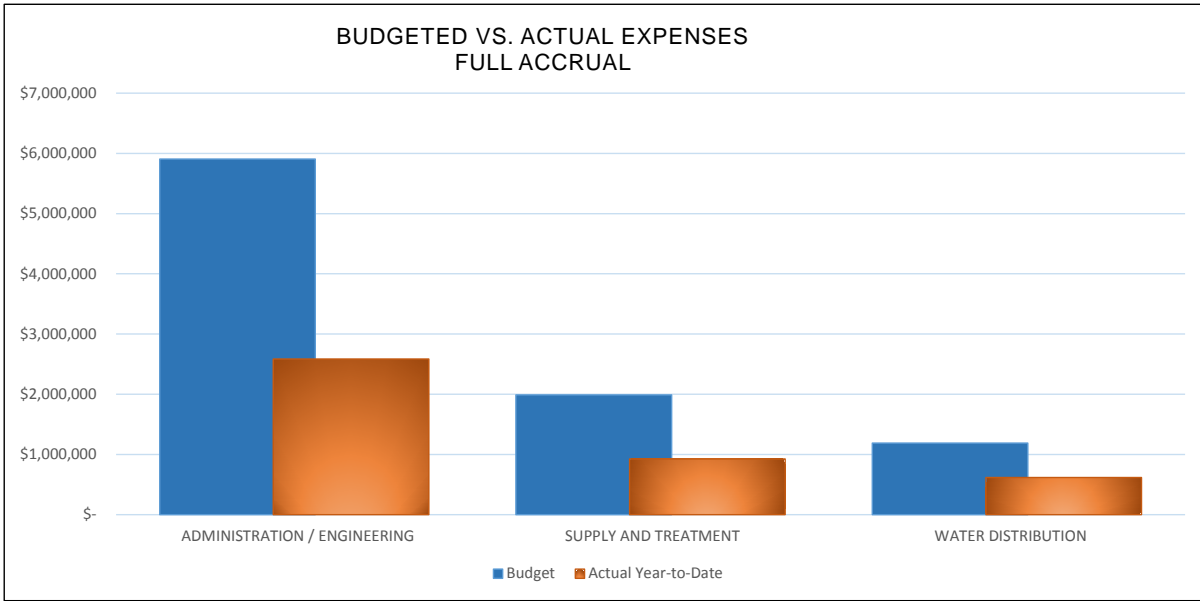
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

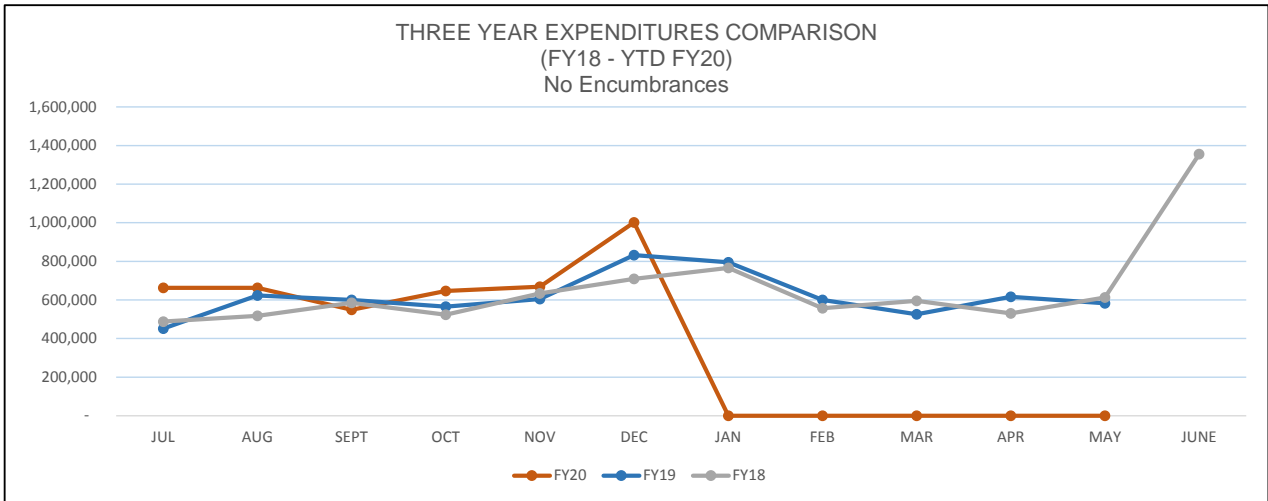
WATER FUND YTD EXPENSES

MONTH ENDING December 31, 2019

50.0% OF FISCAL YEAR



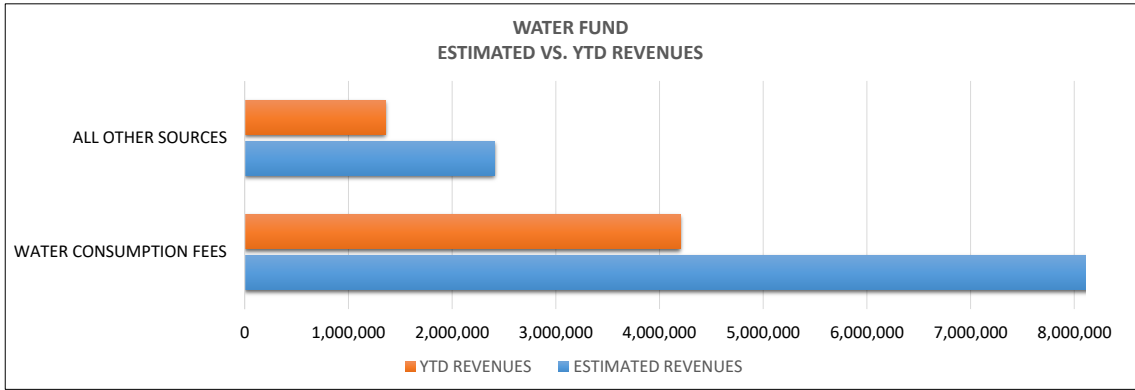
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
		December 31, 2019				
ADMINISTRATION / ENGINEERING	5,904,243	699,329.63	3,350.32	2,585,251.12	3,318,991.88	43.8%
SUPPLY AND TREATMENT	1,989,017	195,323.71	13,797.43	925,255.93	1,063,761.07	46.5%
WATER DISTRIBUTION	1,187,541	106,905.11	15,000.00	617,145.41	570,395.59	52.0%
TOTAL	9,080,801.00	1,001,558.45	32,147.75	4,127,652.46	4,953,148.54	45.5%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY20	663,011	663,011	549,566	645,920	668,648	1,001,558
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

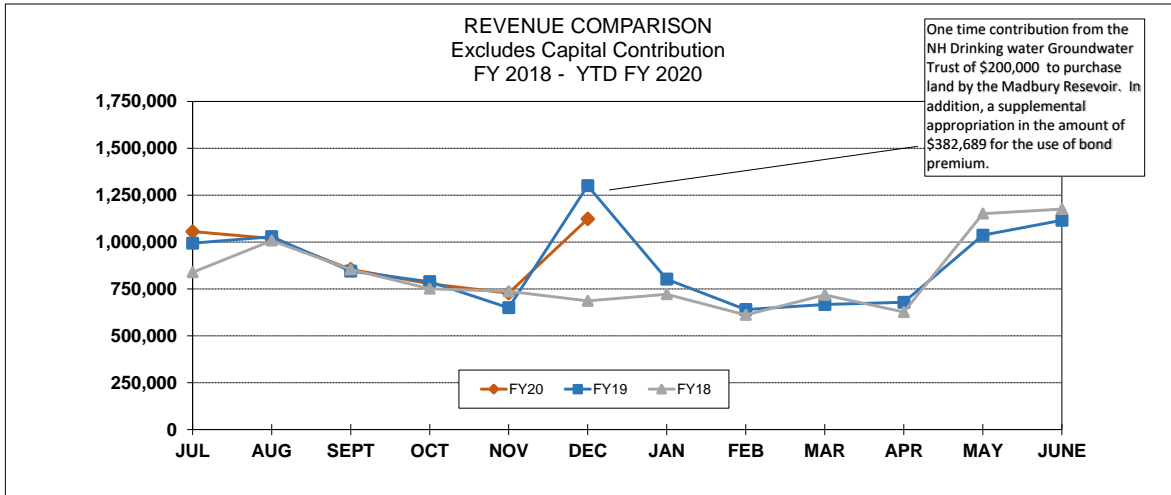
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY20	-	-	-	-	-	-
FY 19	794,488	599,554	525,873	616,382	582,484	-
FY18	766,312	556,833	595,793	530,773	612,272	1,355,008

WATER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	8,222,671	77.3%	4,201,090	51.1%
OTHER CHARGES	1,917,339	18.0%	730,983	38.1%
OTHER FINANCING SOURCES	493,204	4.7%	626,519	127.0%
CAPITAL CONTRIBUTIONS	0	0.0%	1,612,351	0.0%
TOTAL	\$ 10,633,214	100.0%	\$ 7,170,943	67.4%

- 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
- Capital Contributions*: Contributions for capital projects from other governments or private entities



FY18	1,215,792
FY19	1,771,085
FY20 YTD	<u>1,560,351</u>
Total to date	\$4,547,228

\$52,000

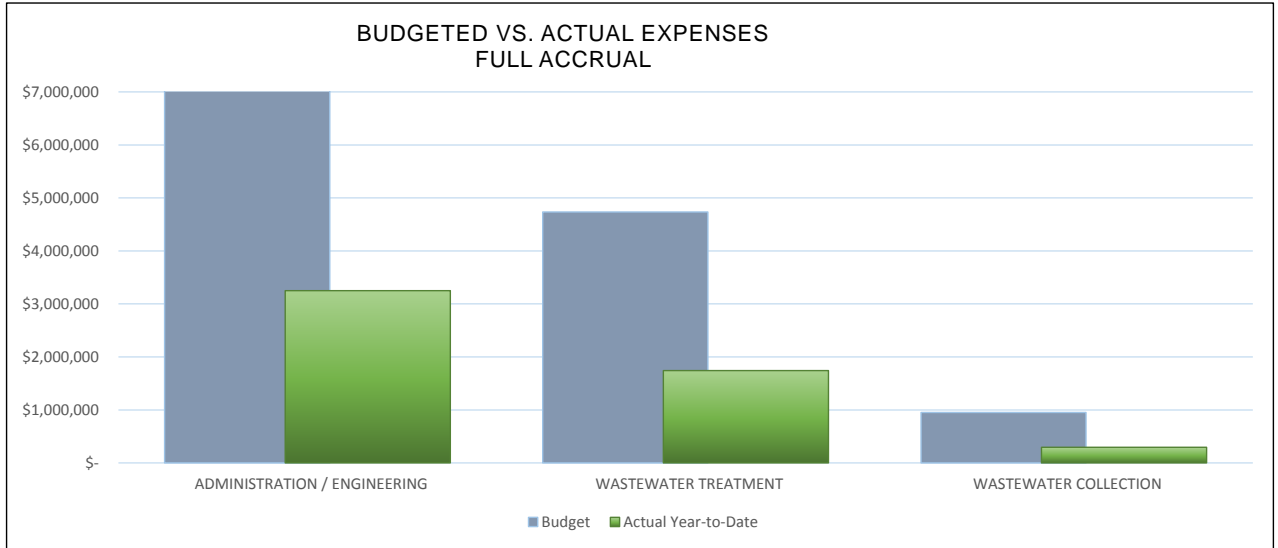
FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY20	1,055,856	1,019,364	854,658	777,581	727,738	1,123,396
FY19	993,800	1,028,451	845,025	788,402	649,884	1,300,682
FY18	838,590	1,007,896	853,629	751,069	737,062	686,356

FY	JAN	FEB	MAR	APR	MAY	JUNE
FY20	-	-	-	-	-	-
FY19	801,873	639,863	666,901	678,537	1,036,551	1,116,114
FY18	721,789	611,340	718,228	626,619	1,151,748	1,175,887

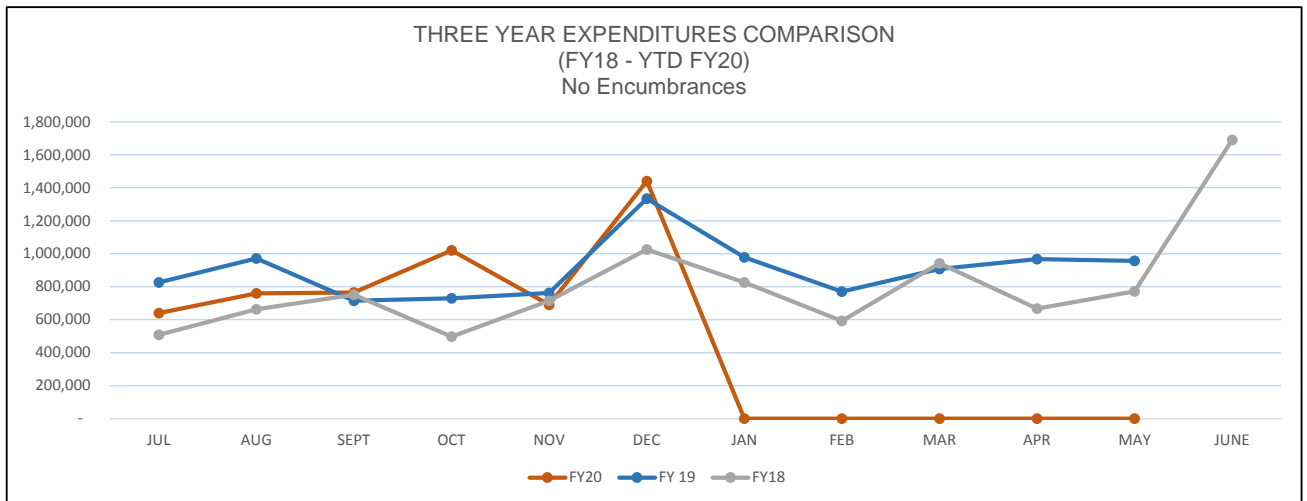
SEWER FUND EXPENSES

MONTH ENDING December 31, 2019

50.0% OF FISCAL YEAR



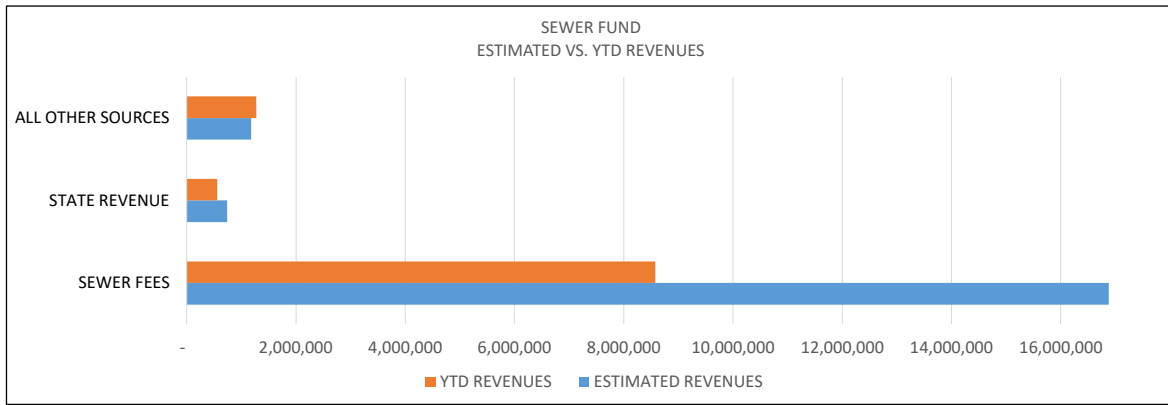
SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
		December 31, 2019				
ADMINISTRATION / ENGINEERING	8,119,817.00	1,085,215.50	39,078.89	3,249,766.68	4,870,050.32	40.0%
WASTEWATER TREATMENT	4,733,809.00	283,633.05	67,233.65	1,741,959.40	2,991,849.60	36.8%
WASTEWATER COLLECTION	950,591.00	71,641.58	15,000.00	294,929.81	655,661.19	31.0%
TRANSFER TO STORMWATER	397,806.00	-	-	150,000.00	247,806.00	37.7%
TOTAL	14,202,023.00	1,440,490.13	121,312.54	5,436,655.89	8,517,561.11	38.28%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY20	640,427	758,976	764,739	1,020,295	690,416	1,440,490
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



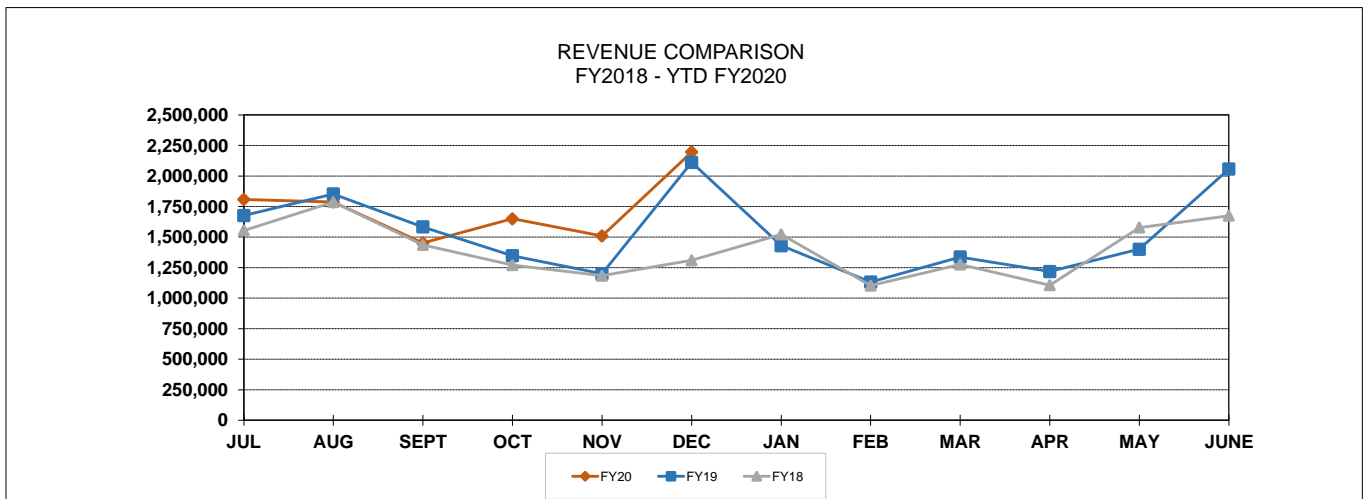
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	16,880,687	89.8%	8,578,225	50.8%
OTHER CHARGES	317,500	1.7%	54,298	17.1%
STATE REVENUE	738,214	3.9%	556,812	75.4%
OTHER FINANCING SOURCES	861,137	4.6%	1,215,655	141.2%
TOTAL	18,797,538	100.0%	10,404,991	55.4%

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	1,809,037	1,787,997	1,452,384	1,649,622	1,510,114	2,195,837
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	2,058,078
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 December 31, 2019

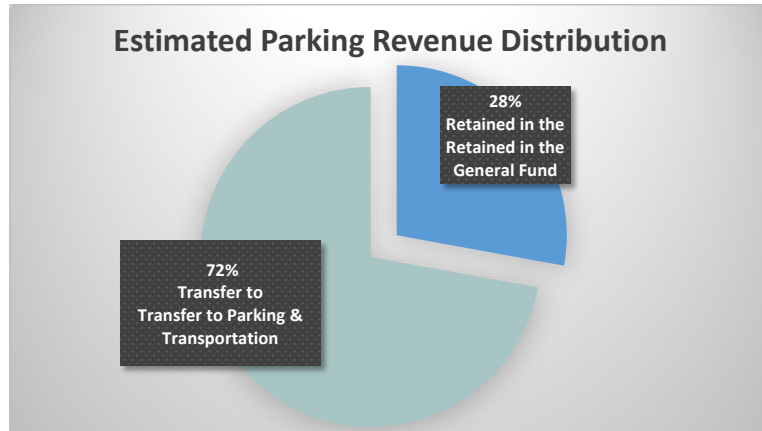
The Parking & Transportation fund is a Special Revenue Fund which accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

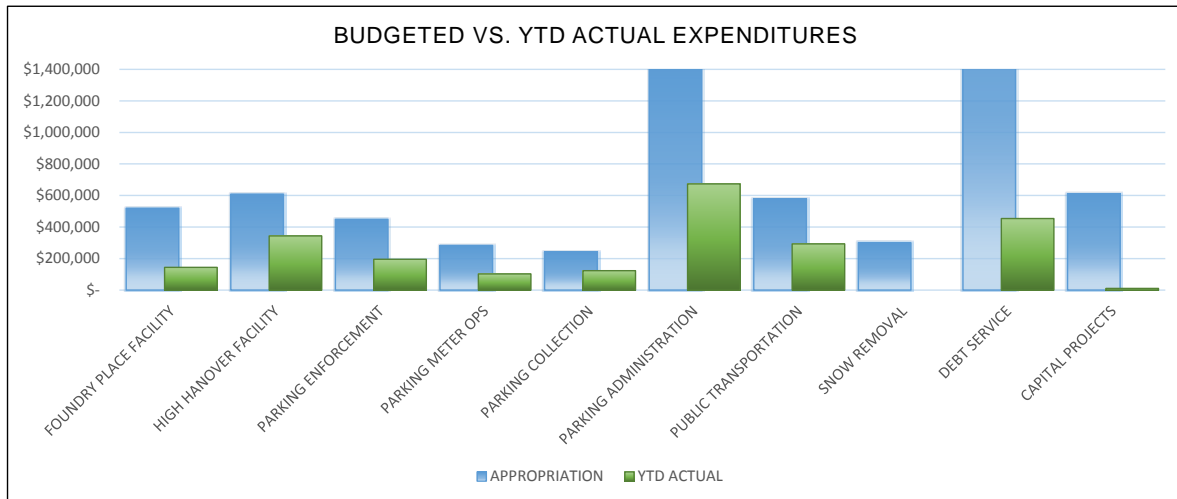
Parking & Transportation expenditures are funded 100% from parking related revenues
 Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.
 The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

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>December 31, 2019</i>				
FOUNDRY PLACE FACILITY	519,073	36,766	735	145,059	374,014	27.9%
HIGH HANOVER FACILITY	608,392	70,757	1,355	345,032	263,360	56.7%
PARKING ENFORCEMENT	448,508	47,913	-	195,607	252,901	43.6%
PARKING METER OPS	283,392	16,358	1,002	103,569	179,823	36.5%
PARKING COLLECTION	241,789	26,537	-	123,214	118,575	51.0%
PARKING ADMINISTRATION	1,479,661	131,453	1,148	674,705	804,956	45.6%
PUBLIC TRANSPORTATION	578,595	33,819	54,583	347,692	230,903	60.1%
SNOW REMOVAL	300,000	-	-	-	300,000	0.0%
DEBT SERVICE	2,292,500	454,034	-	454,034	1,838,466	19.8%
CAPITAL PROJECTS	610,000	-	-	10,750	599,250	1.8%
CONTINGENCY	175,000	-	-	-	175,000	0.0%
TOTAL	7,536,910	817,637	58,823	2,399,662	5,137,248	31.8%