

City of
Portsmouth

New Hampshire



Monthly Financial Summary Report

Month Ending August 31, 2020

16.7% Fiscal Year

Table of Contents

	Page #
General Terms and Information	1
General Fund	
Budget and Estimated Revenues	2
Budget vs. YTD Actual Expenditures	3
Estimated Revenues vs. YTD Actual	5
Enterprise Funds	
Budget and User Rates for Enterprise Funds	8
Water Fund Budget vs. YTD Actual Expenses	9
Water Fund Revenues	10
Sewer Fund Budget vs. YTD Actual Expenses	11
Sewer Fund Revenues	12
Parking and Transportation Fund	
Budget vs. YTD Actual Expenditures	13

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 2021 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 101-102 of the FY2021 Proposed Annual Budget on the City's website.

Encumbrance Used to record the estimated amount of purchase orders, contracts, or salary commitments chargeable to an appropriation.

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 2021

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

The FY2021 annual budget is a balanced budget in which total anticipated revenues equal budgeted appropriations.

FY 2021 GENERAL FUND BUDGET

ESTIMATED REVENUES -detail pg 5-7

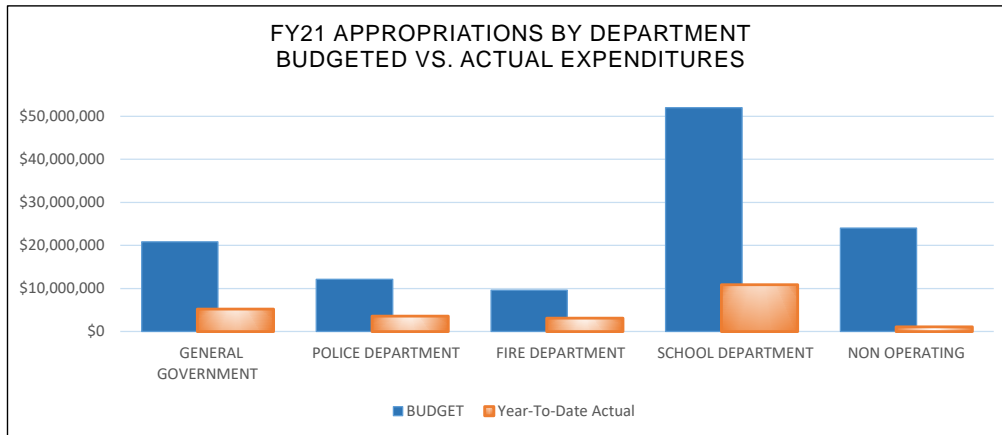
		% of Total
Local Fees, Licenses, Permits	1,536,600	1.3%
Other Local Sources	10,825,772	9.1%
Net Parking Revenues	2,412,305	2.0%
Interest/Penalties	720,549	0.6%
School Tuition	6,717,200	5.6%
State Revenues	3,489,429	2.9%
Use of Bond Premium	-	0.0%
Use of Fund Balance	2,050,000	1.7%
Estimated Property Tax	91,213,483	76.7%
	\$ 118,965,338	100%

EXPENDITURES - detail pg 3 & 4

	Approved	% of Total
Municipal	\$20,871,926	17.5%
Police	\$12,152,363	10.2%
Fire	\$9,624,468	8.1%
School	\$52,026,812	43.7%
Collective Bargaining	\$105,000	0.1%
Transfer to Indoor Pool	\$75,000	0.1%
Transfer to Prescott Park	\$99,344	0.1%
Non-Operating	\$24,010,425	20.2%
	\$118,965,338	100%

GENERAL FUND EXPENDITURES - Budget vs. YTD Actual

MONTH ENDING August 31, 2020
16.7% of Fiscal Year



APPROPRIATION	PERIOD ENDING August 31, 2020	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	%tage Expended
OPERATING					
GENERAL GOVERNMENT	20,871,926	1,333,188	121,419	5,226,250	25%
POLICE DEPARTMENT	12,152,363	803,498	6,223	3,590,240	30%
FIRE DEPARTMENT	9,624,468	934,423	11,371	3,119,963	32%
SCHOOL DEPARTMENT	52,026,812	2,069,907	-	10,887,614	21%
COLLECTIVE BARGAINING	105,000			105,000	
INDOOR POOL/PRESCOTT PARK	174,344			150,000	86%
TOTAL OPERATING	94,954,913	5,141,016	139,013	22,974,066	24%
NON OPERATING					
DEBT SERVICE	13,270,440	371,721	-	384,673	3%
COUNTY TAX	5,699,880	-	-	-	0%
CAPITAL OUTLAY	1,276,000	9,302	13,890	24,333	2%
OTHER NON-OPERATING	3,764,105	393,696	1,700	690,867	18%
TOTAL NON OPERATING	24,010,425	774,718	15,590	1,099,874	5%
TOTAL	118,965,338	5,915,734	154,603	24,073,940	20%

EXPENDITURE TRENDS

JULY:

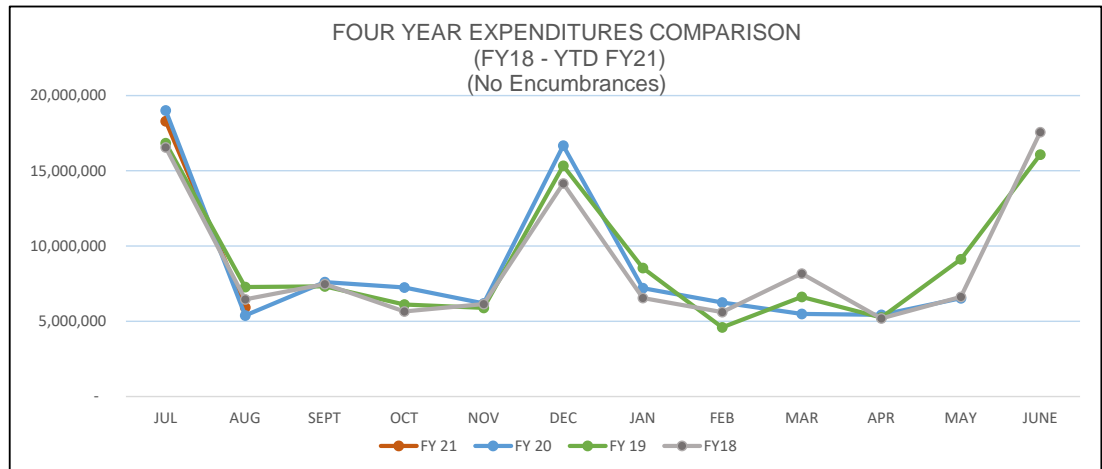
Annualized Expenditures
 Transfer out from
 Departments to the *Leave
 at Termination and Health
 Insurance Stabilization
 Funds.*

December:

County Tax Bill is Due.

December & June:

Majority of Bond
 Payments are due.



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	18,298,497	5,915,734	-	-	-	-
FY 20	19,012,706	5,386,870	7,603,595	7,242,445	6,188,622	16,668,166
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
FY 21	-	-	-	-	-	-
FY 20	7,208,138	6,257,022	5,490,553	5,437,537	6,539,079	-
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 August 31, 2020

16.7% of Fiscal Year

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES <small>(WITH ENCUMBRANCES)</small>	BALANCE	% EXPENDED
GENERAL GOVERNMENT						
SALARIES	8,535,905	626,150	-	1,294,349	7,241,556	15%
PART TIME SALARIES	1,031,297	85,595	-	157,503	873,794	15%
OVERTIME	364,878	15,161	-	37,725	327,153	10%
LONGEVITY	62,321	89	-	193	62,128	0%
* LEAVE AT TERMINATION	250,000	-	-	250,000	-	100%
* HEALTH STABILIZATION FUND	2,190,243	-	-	2,190,243	-	100%
HEALTH PREMIUM STIPEND	25,000	-	-	-	25,000	0%
RETIREMENT	1,358,987	99,400	-	235,839	1,123,148	17%
OTHER BENEFITS	1,220,414	245,621	-	317,073	903,341	26%
OTHER OPERATING	5,832,881	261,172	121,419	743,324	5,089,557	13%
TOTAL GENERAL GOVERNMENT	20,871,926	1,333,188	121,419	5,226,250	15,645,676	25%
*Annualized Expenditures	(2,440,243)			(2,440,243)		
Net total	18,431,683	1,333,188	121,419	2,786,007	15,645,676	15%
POLICE DEPARTMENT						
SALARIES	6,046,099	454,450	-	981,137	5,064,962	16%
PART TIME SALARIES	154,267	4,879	-	8,647	145,620	6%
OVERTIME	586,022	54,042	-	99,765	486,257	17%
HOLIDAY	199,486	-	-	17,390	182,096	9%
LONGEVITY	44,094	-	-	-	44,094	0%
STIPENDS	91,163	126	-	253	90,910	0%
SPECIAL DETAIL	60,630	1,491	-	3,205	57,425	5%
* LEAVE AT TERMINATION	130,203	-	-	130,203	-	100%
* HEALTH INSURANCE	1,805,664	-	-	1,805,664	-	100%
HEALTH PREMIUM STIPEND	14,000	-	-	-	14,000	0%
RETIREMENT	1,752,056	127,445	-	274,591	1,477,465	16%
OTHER BENEFITS	490,960	145,773	-	172,619	318,341	35%
OTHER OPERATING	777,719	15,292	6,223	96,765	680,954	12%
POLICE DEPARTMENT TOTAL	12,152,363	803,498	6,223	3,590,240	8,562,123	30%
*Annualized Expenditures	(1,935,867)			(1,935,867)		
Net total	10,216,496	803,498	6,223	1,654,373	8,562,123	16%
FIRE DEPARTMENT						
SALARIES	4,032,282	296,155	-	649,692	3,382,590	16%
PART TIME SALARIES	54,973	4,184	-	6,873	48,100	13%
OVERTIME	687,000	84,452	-	144,155	542,845	21%
HOLIDAY	159,153	-	-	13,217	145,936	8%
LONGEVITY	30,865	-	-	-	30,865	0%
CERTIFICATION STIPENDS	311,387	22,022	-	47,894	263,493	15%
* LEAVE AT TERMINATION	70,084	-	-	70,084	-	100%
* HEALTH INSURANCE	1,465,134	-	-	1,465,134	-	100%
HEALTH PREMIUM STIPEND	81,996	-	-	-	81,996	0%
RETIREMENT	1,578,681	120,156	-	254,643	1,324,038	16%
OTHER BENEFITS	536,095	364,298	-	378,309	157,786	71%
OTHER OPERATING	616,818	43,156	11,371	89,961	526,857	15%
FIRE DEPARTMENT TOTAL	9,624,468	934,423	11,371	3,119,963	6,504,505	32%
*Annualized Expenditures	(1,535,218)			(1,535,218)		
Net total	8,089,250	934,423	11,371	1,584,745	6,504,505	20%
SCHOOL						
SALARIES	27,924,648	1,395,754	-	1,734,428	26,190,220	6%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	7,916,267	-	-	7,916,267	-	100%
RETIREMENT	4,543,910	215,619	-	265,666	4,278,244	6%
WORKERS COMPENSATION	114,867	114,867	-	114,867	-	100%
OTHER BENEFITS	3,211,800	135,879	-	228,395	2,983,405	7%
OTHER OPERATING	8,015,320	207,788	-	327,991	7,687,329	4%
SCHOOL DEPARTMENT TOTAL	52,026,812	2,069,907	-	10,887,614	41,139,198	21%
*Annualized Expenditures	(8,216,267)			(8,216,267)		
Net total	43,810,545	2,069,907	-	2,671,347	41,139,198	6%
NON-OPERATING						
DEBT SERVICE	13,270,440	371,721	-	384,673	12,885,767	3%
COUNTY TAX	5,699,880	-	-	-	5,699,880	0%
CAPITAL OUTLAY	1,276,000	9,302	13,890	24,333	1,251,667	2%
OTHER NON-OPERATING	3,764,105	393,696	1,700	690,867	3,073,238	18%
TOTAL NON-OPERATING	24,010,425	774,718	15,590	1,099,874	22,910,551	5%
COLLECTIVE BARGAINING CONTINGENCY	105,000				105,000	
TRANSFER TO INDOOR POOL	75,000				75,000	
TRANSFER TO PRESCOTT PARK	99,344				99,344	
TOTAL GENERAL FUND	118,965,338	5,915,734	154,603	23,923,940	95,041,398	20%

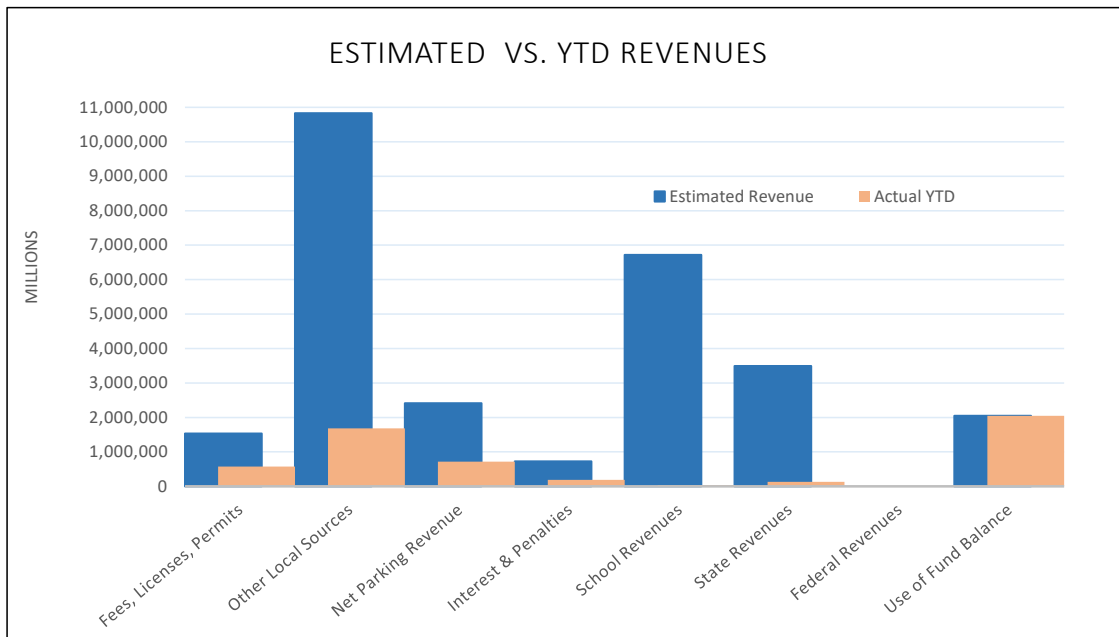
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.

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.

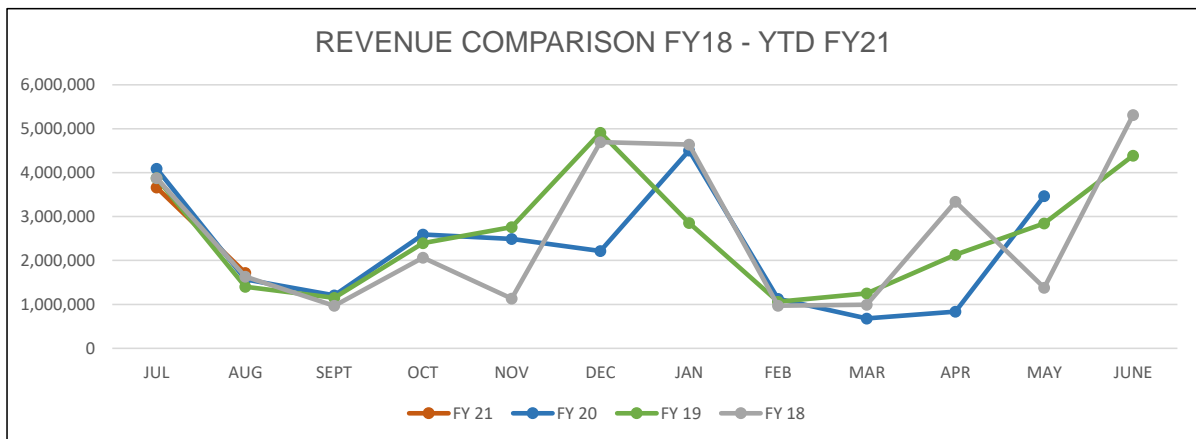
Other Non-Operating: Rolling Stock, IT upgrade and equipment replacement, contingency, overlay, etc.

GENERAL FUND REVENUES



REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD Received	%
Fees, Licenses, Permits	1,533,800	5%	573,258	37%
Other Local Sources	10,828,572	39%	1,683,613	16%
Net Parking Revenue	2,412,305	9%	715,246	30%
Interest & Penalties	720,549	3%	189,084	26%
School Revenues	6,717,200	24%	38,233	1%
State Revenues	3,489,429	13%	128,743	4%
Federal Revenues	0	0%	0	0%
Use of Fund Balance	2,050,000	7%	2,050,000	100%
TOTAL REVENUES	\$ 27,751,855	100%	\$ 5,378,177	19%

Line item detail on the following page



FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	3,661,451	1,716,727	-	-	-	-
FY 20	4,091,339	1,568,747	1,204,577	2,594,252	2,493,130	2,217,945
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 21	-	-	-	-	-	-
FY 20	4,505,484	1,129,603	680,899	834,439	3,469,022	-
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 AUGUST 31, 2020 - 16.7% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	91,213,483	0	0	0%
TOTAL PROPERTY TAXES	91,213,483	0	0	0%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	12,000	390	4,449	37%
OTHER LICENSES	26,000	425	1,295	5%
PLANNING BOARD	80,000	7,003	24,264	30%
BOARD OF ADJUSTMENTS	45,000	273	773	2%
SITE REVIEW	35,000	0	0	0%
BLD PERMITS-PORTS	540,000	122,663	310,056	57%
BLD PERMITS-PEASE	55,000	1,910	37,010	67%
BLD PERMITS-FIRE	95,000	10,545	20,342	21%
ELEC PERMITS-PORT	105,000	42,925	44,745	43%
ELEC PERMITS-PEASE	15,000	1,450	1,575	11%
PLUM PERMITS-PORT	154,000	58,700	95,850	62%
PLUM PERMITS-PEASE	20,000	980	1,080	5%
SIGN PERMITS	6,000	460	610	10%
POLICE HAND GUN PERMITS	300	70	80	27%
POLICE ALARMS	30,000	525	1,225	4%
BURNING PERMITS	1,500	0	0	0%
FIRE ALARMS	0	0	0	0%
EXCAVATION PERMITS	50,000	2,700	6,150	12%
FLAGGING PERMIT	9,000	625	1,100	12%
SOLID WASTE	50,000	7,658	14,923	30%
OUTDOOR POOL	0	0	0	0%
RECREATION RENTALS	120,000	(162)	(234)	0%
BOAT RAMP FEES	10,000	1,760	5,015	50%
HEALTH FOOD PERMITS	75,000	715	2,950	4%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,533,800	261,615	573,258	37%
OTHER LOCAL SOURCES				
TIMBER TAX	500	0	0	0%
PAYMENTS IN LIEU OF TAXES	175,600	30,000	30,000	17%
MUNICIPAL AGENT FEES	72,000	6,642	13,926	19%
MOTOR VEHICLE FEES	4,850,000	431,851	916,427	19%
TITLE APPLICATIONS	9,000	1,028	2,090	23%
BOAT REGISTRATION	10,000	612	2,192	22%
PDA AIRPORT DISTRICT	2,680,000	0	0	0%
WATER/SEWER OVERHEAD	1,384,172	115,348	230,695	17%
SALE - MUNICIPAL PROP	5,000	13,200	25,800	516%
MISC REVENUE	67,000	127,833	132,870	198%
DOG LICENSES	17,000	1,148	1,772	10%
MARRIAGE LICENSES	2,200	294	539	25%
CERTIFICATES-BIRTH	27,000	2,645	4,788	18%
RENTAL OF CITY PROPERTY	70,000	45,440	56,757	81%
RENTAL OF CITY HALL COM	21,000	1,749	3,499	17%
CABLE FRANCHISE FEE	360,000	118,877	118,877	33%
POLICE OUTSIDE DETAIL	160,000	16,222	60,405	38%
AMBULANCE FEES	900,000	77,476	82,476	9%
BLASTING PERMIT	100	0	0	0%
NEW DRIVEWAY PERMIT	3,000	0	50	2%
WELFARE DEPT REIMBURSEMENT	15,000	50	450	3%
TOTAL OTHER LOCAL SOURCES	10,828,572	990,416	1,683,613	16%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	2,029,175	258,298	484,485	24%
METER SPACE RENTAL	46,591	18,175	84,365	181%
PARKING METER -IN DASH	46,072	6,755	10,420	23%
CHARGING STATION	4,000	509	893	0%
HANOVER TRANSIENT	1,458,701	216,413	355,650	24%
HANOVER PASSES	1,337,700	108,211	211,854	16%
FOUNDRY PL TRANSIENT	114,640	16,267	24,535	21%
FOUNDRY PL PASSES	301,780	17,980	39,325	13%
PASS REINSTATEMENT	900	0	0	0%
FOUNDRY PL PASS REINSTATEMENT	700	0	0	0%
PARKING VIOLATIONS	405,350	30,685	60,336	15%
BOOT REMOVAL FEE	6,144	0	0	0%
SUMMONS ADMINISTRATION FEE	250	0	0	0%
TOTAL PARKING REVENUES	5,752,003	673,294	1,271,863	22%
TRANSFER TO PARKING FUND	(3,339,698)	(278,308)	(556,616)	17%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	394,986	715,246	30%
INTEREST & PENALTIES				
INTEREST ON TAXES	170,549	44,251	60,378	35%
INTEREST ON INVESTMENT	550,000	57,414	128,706	23%
TOTAL INTEREST & PENALTIES	720,549	101,665	189,084	26%
SCHOOL REVENUES				
TUITION	6,704,200	0	38,233	1%
OTHER SOURCES	13,000	0	0	0%
TOTAL SCHOOL REVENUES	6,717,200	0	38,233	1%
STATE REVENUES				
MUNICIPAL AID	205,234	0	0	0%
ROOMS AND MEALS TAX	1,125,000	0	0	0%
HIGHWAY BLOCK GRANT	402,000	0	128,743	32%
STATE AID-LAND FILL	0	0	0	0%
KINDERGARTEN AID	0	0	0	0%
BONDED DEBT-SCHOOL	1,016,222	0	0	0%
OTHER STATE REVENUE	740,973	0	0	0%
TOTAL STATE REVENUES	3,489,429	0	128,743	4%
FEDERAL REVENUES				
FIRE HHS - CARES ACT	0	0	0	0%
TOTAL FEDERAL REVENUES	0	0	0	0%
USE OF FUND BALANCE				
TR FR FUND 33	0	0	0	0%
USE OF FUND BALANCE	0	0	0	0%
RESERVE FOR DEBT	1,900,000	0	1,900,000	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	2,050,000	0	2,050,000	100%
TOTAL GENERAL FUND REVENUE	118,965,338	1,748,681	5,378,177	5%

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 2021 Annual Budget

Water Fund

Full Accrual Budget	\$ 9,002,416
Cash Requirements	\$ 9,884,655

Sewer Fund

Full Accrual Budget	\$ 19,301,764
Cash Requirements	\$ 18,434,445

User Rate Structure - Fiscal Year 2021

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	\$14.32
Greater than 10 units	\$15.75

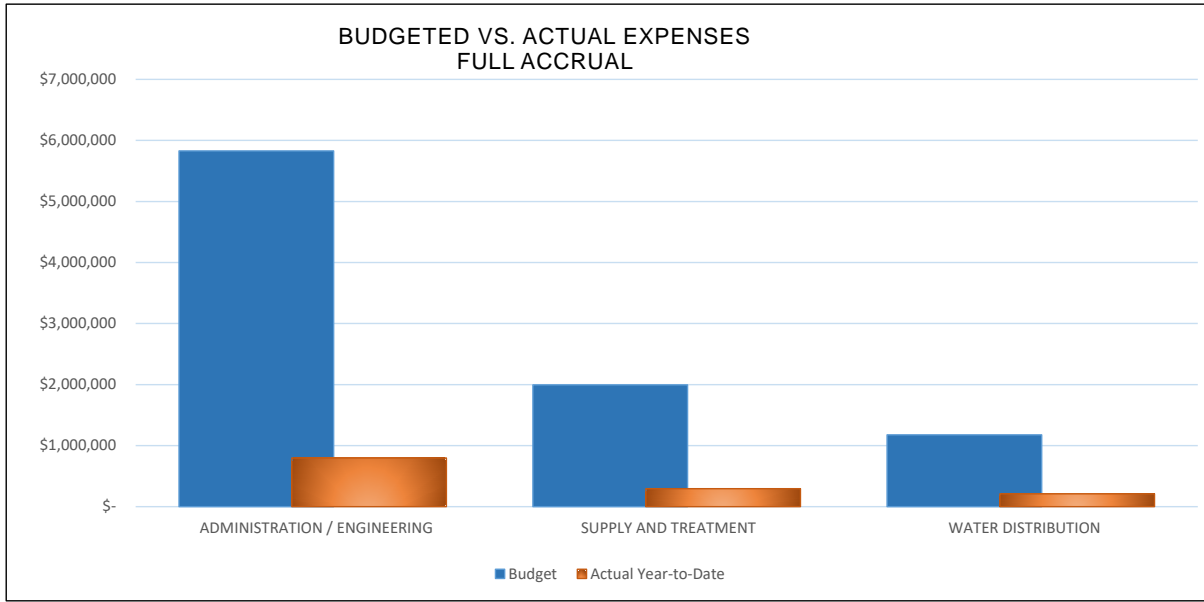
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

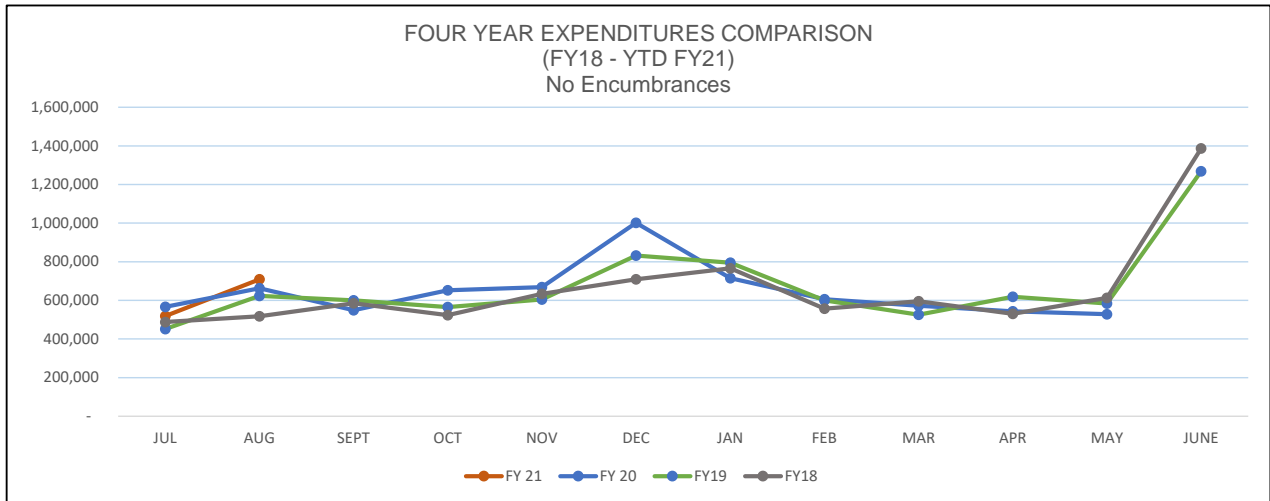
WATER FUND YTD EXPENSES

MONTH ENDING August 31, 2020

16.7% of Fiscal Year



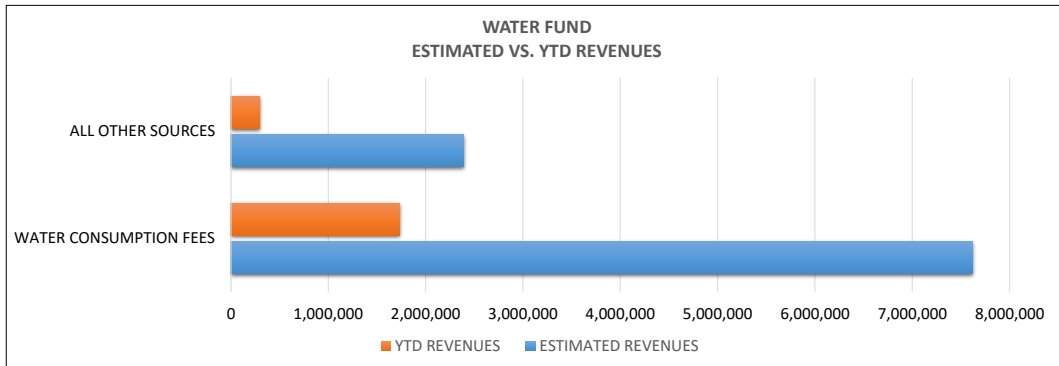
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
		August 31, 2020				
ADMINISTRATION / ENGINEERING	5,829,188	397,472	8,283	797,608	5,031,580	13.7%
SUPPLY AND TREATMENT	1,996,850	175,201	50,753	294,645	1,702,205	14.8%
WATER DISTRIBUTION	1,176,378	136,059	10,934	210,211	966,167	17.9%
TOTAL	9,002,416.00	708,733	69,970	1,302,464	7,699,952	14.5%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	518,715	708,733	-	-	-	-
FY 20	566,798	663,011	549,566	652,609	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

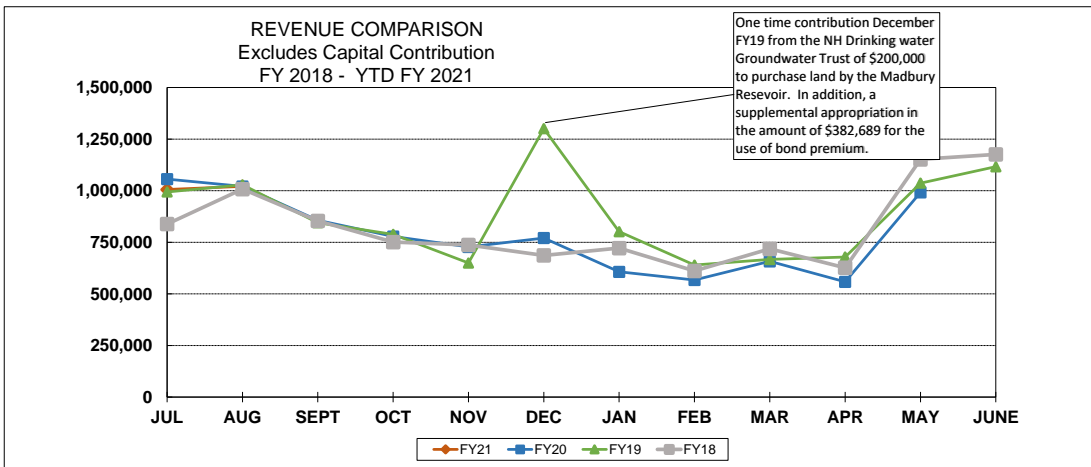
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 21	-	-	-	-	-	-
FY 20	715,268	606,134	572,540	543,605	528,530	-
FY 19	794,488	599,554	525,873	618,095	584,288	1,268,493
FY18	766,312	556,833	595,793	530,773	612,272	1,386,622

WATER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	7,618,748	76.1%	1,732,751	22.7%
OTHER CHARGES	2,024,443	20.2%	251,021	12.4%
OTHER FINANCING SOURCES	367,486	3.8%	43,074	11.7%
CAPITAL CONTRIBUTIONS	0	0.0%	0	0.0%
TOTAL	\$ 10,010,677	100.0%	\$ 2,026,847	20.2%

- 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	5,192,882
FY21 YTD	0
Total to date	\$8,179,759

FY21 YTD	\$52,000
----------	----------

FY	JUL	*AUG	SEPT	OCT	NOV	DEC
FY21	1,005,847	1,021,000	-	-	-	-
FY20	1,056,156	1,020,567	856,827	778,169	727,650	770,620
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

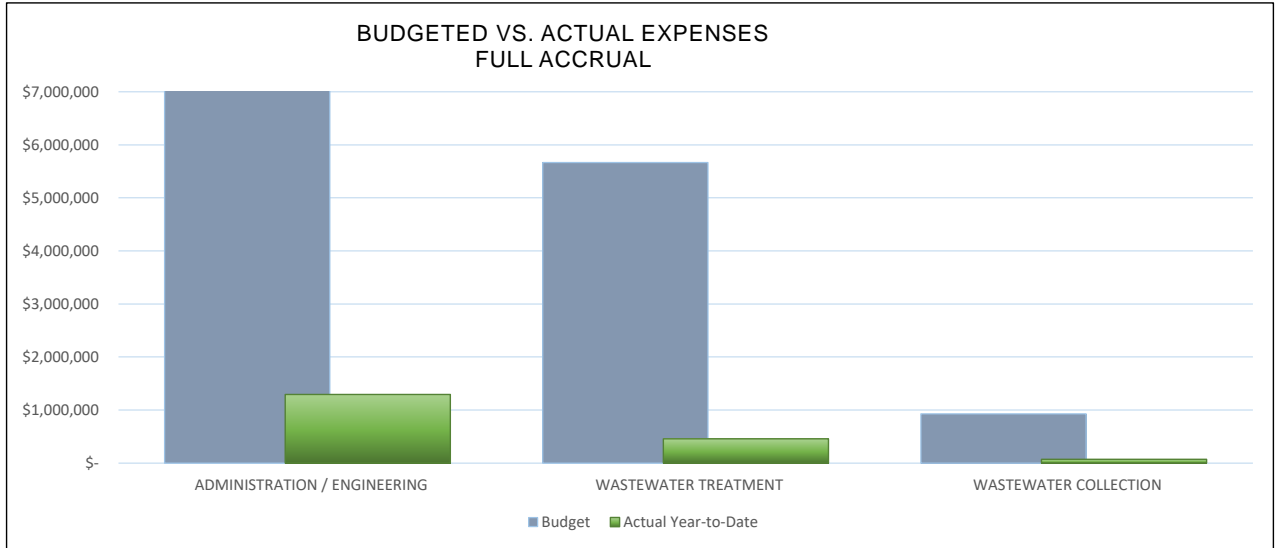
FY	JAN	FEB	MAR	APR	MAY	JUNE
FY21	-	-	-	-	-	-
FY20	606,941	567,523	657,476	558,450	991,948	-
FY19	801,873	639,863	666,901	678,537	1,036,551	1,116,114
FY18	721,789	611,340	718,228	626,619	1,151,748	1,175,887

*Estimated

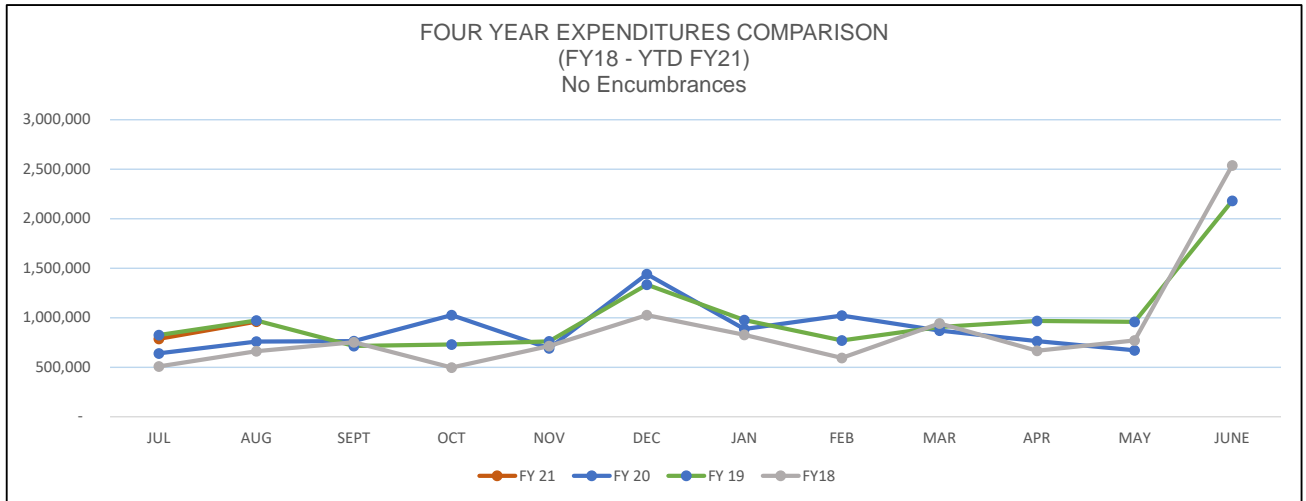
SEWER FUND EXPENSES

MONTH ENDING August 31, 2020

16.7% of Fiscal Year



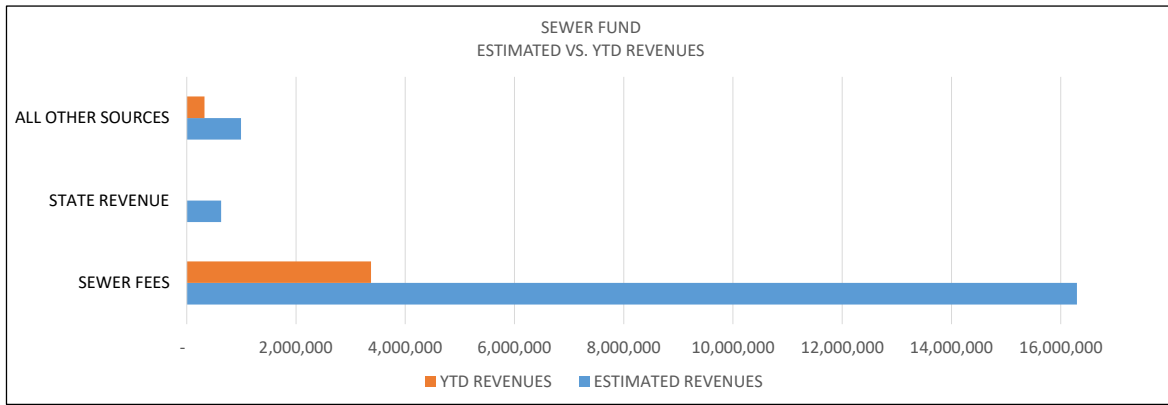
SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
		August 31, 2020				
ADMINISTRATION / ENGINEERING	12,431,063	648,572	20,745	1,292,537	11,138,526	10.4%
WASTEWATER TREATMENT	5,667,258	278,500	42,145	456,186	5,211,072	8.0%
WASTEWATER COLLECTION	925,736	33,467	8,169	69,757	855,979	7.5%
TRANSFER TO STORMWATER	277,707	-	-	-	277,707	0.0%
TOTAL	19,301,764	960,538	71,059	1,818,480	17,205,577	9.42%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	786,883	960,538	-	-	-	-
FY 20	640,427	758,976	764,739	1,026,985	690,416	1,440,490
FY 19	826,024	971,483	715,110	729,656	762,373	1,334,032
FY 18	507,618	662,521	751,878	497,081	714,624	1,025,544

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 21	-	-	-	-	-	-
FY 20	885,513	1,022,676	871,311	764,822	670,804	-
FY 19	977,718	770,846	907,578	968,706	957,892	2,181,155
FY 18	826,304	593,065	942,121	667,514	771,142	2,539,517

SEWER FUND REVENUES



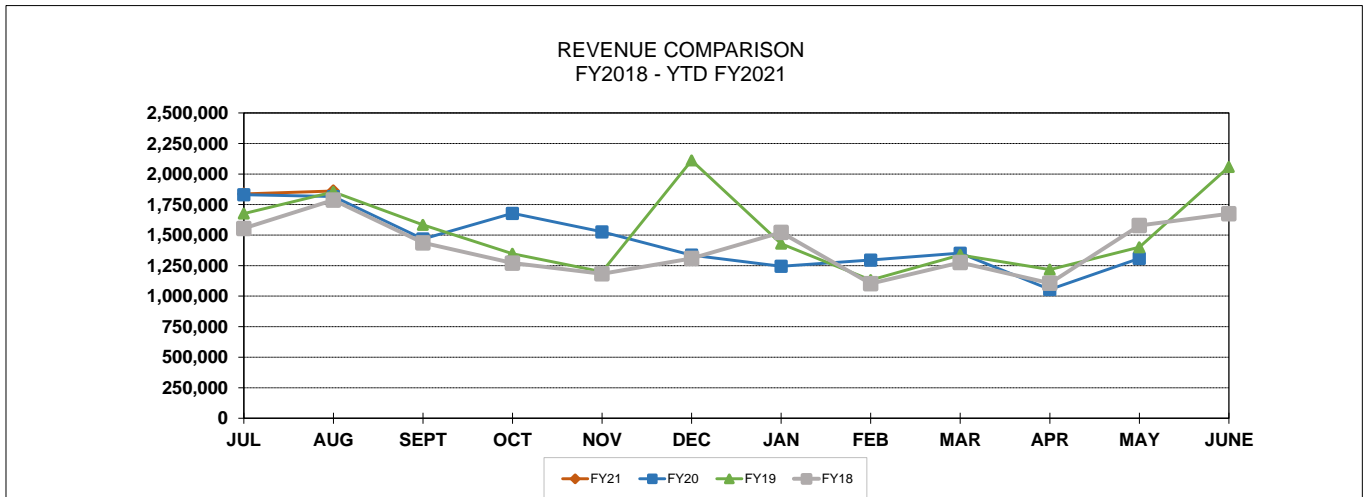
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	16,297,829	91.0%	3,372,596	20.7%
OTHER CHARGES	348,000	1.9%	64,261	18.5%
STATE REVENUE	628,252	3.5%	0	0.0%
OTHER FINANCING SOURCES	644,918	3.6%	260,969	40.5%
TOTAL	17,918,999	100.0%	3,697,826	20.6%

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
FY21	1,836,990	1,860,836	-	-	-	-
FY20	1,830,650	1,815,449	1,467,850	1,678,053	1,526,408	1,335,715
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
FY21	-	-	-	-	-	-
FY20	1,244,717	1,295,534	1,352,001	1,054,697	1,308,682	-
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

*Estimated

PARKING AND TRANSPORTATION FUND

MONTH ENDING August 31, 2020

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

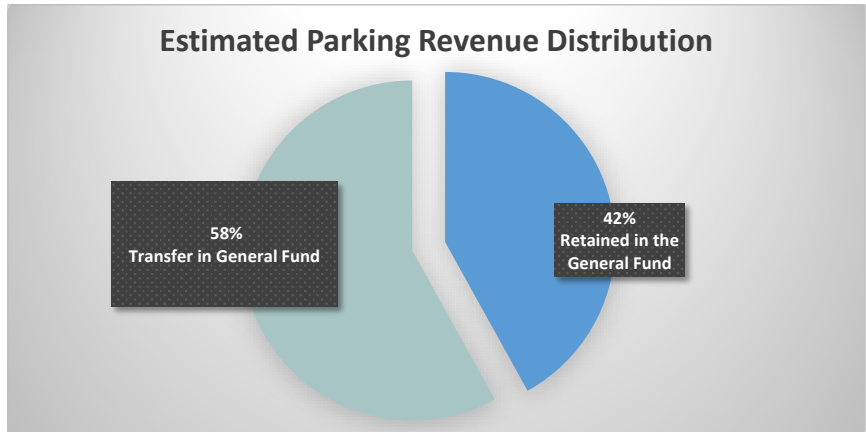
Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.

The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

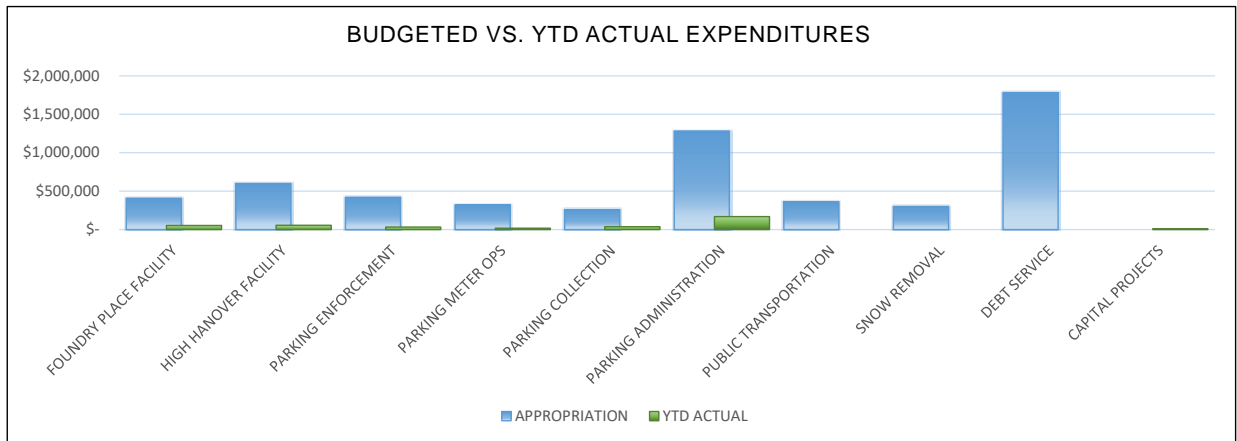
Estimated Revenues from Parking related fees are estimated for FY21 to be \$ 5.7 million.

42% 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	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	% Expended
		ENDING August 31, 2020				
FOUNDRY PLACE FACILITY	407,346	28,961	-	53,973	353,373	13.2%
HIGH HANOVER FACILITY	599,242	31,106	-	56,430	542,812	9.4%
PARKING ENFORCEMENT	419,484	18,412	-	33,266	386,218	7.9%
PARKING METER OPS	320,906	13,165	-	18,328	302,578	5.7%
PARKING COLLECTION	256,462	20,242	-	37,622	218,840	14.7%
PARKING ADMINISTRATION	1,282,361	106,228	1,573	170,796	1,111,565	13.3%
PUBLIC TRANSPORTATION	362,000	-	-	-	362,000	0.0%
PARKING ENGINEERING	159,723	3,917	-	-	159,723	0.0%
SNOW REMOVAL	300,000	-	-	-	300,000	0.0%
DEBT SERVICE	1,781,313	-	-	-	1,781,313	0.0%
CAPITAL PROJECTS	-	-	-	10,750	(10,750)	0.0%
CONTINGENCY	75,000	-	-	-	75,000	0.0%
TOTAL	5,963,837	222,033	1,573	381,164	5,582,673	6.4%