

City of
Portsmouth

New Hampshire



Monthly Financial Summary Report

Month Ending December 31, 2020

50% 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

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:
 - 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 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	2,200,000	1.8%
Estimated Property Tax	91,213,483	76.6%
	<u>\$ 119,115,338</u>	<u>100%</u>

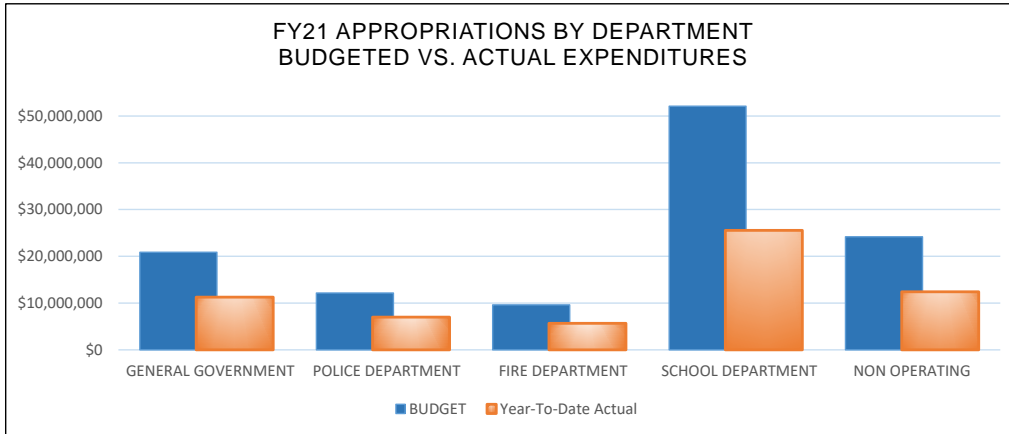
EXPENDITURES - detail pg 3 & 4

	Approved	% of Total
Municipal	\$20,896,449	17.5%
Police	\$12,152,363	10.2%
Fire	\$9,624,468	8.1%
School	\$52,102,298	43.7%
Collective Bargaining	\$4,991	0.0%
Transfer to Indoor Pool	\$75,000	0.1%
Transfer to Prescott Park	\$99,344	0.1%
Non-Operating	\$24,160,425	20.3%
	<u>\$119,115,338</u>	<u>100%</u>

*October 19, 2020 - Supplemental Appropriation
\$150,000 for redevelopment plans
of McIntyre Federal Building*

GENERAL FUND EXPENDITURES - Budget vs. YTD Actual

MONTH ENDING December 31, 2020
50% of Fiscal Year



APPROPRIATION	PERIOD		Actual + Enc Total	Year-To-Date Balance	%tage Expended
	ENDING	ENCUMBRANCES			
OPERATING					
GENERAL GOVERNMENT	20,896,449	1,928,541	127,764	11,272,876	54%
POLICE DEPARTMENT	12,152,363	1,237,878	6,569	6,998,621	58%
FIRE DEPARTMENT	9,624,468	868,410	20,933	5,673,039	59%
SCHOOL DEPARTMENT	52,102,298	4,894,446	-	25,553,130	49%
COLLECTIVE BARGAINING	4,991			4,991	
INDOOR POOL/PRESCOTT PARK	174,344			174,344	0%
TOTAL OPERATING	94,954,913	8,929,275	155,266	49,497,666	52%
NON OPERATING					
DEBT SERVICE	13,270,440	3,002,613	-	5,303,227	40%
COUNTY TAX	5,699,880	5,667,030	-	5,667,030	99%
CAPITAL OUTLAY	1,276,000	3,362	6	53,938	4%
OTHER NON-OPERATING	3,914,105	18,619	9,550	1,392,491	36%
TOTAL NON OPERATING	24,160,425	8,691,623	9,556	12,416,686	51%
TOTAL	119,115,338	17,620,898	164,822	61,914,351	52%

EXPENDITURE TRENDS

JULY:

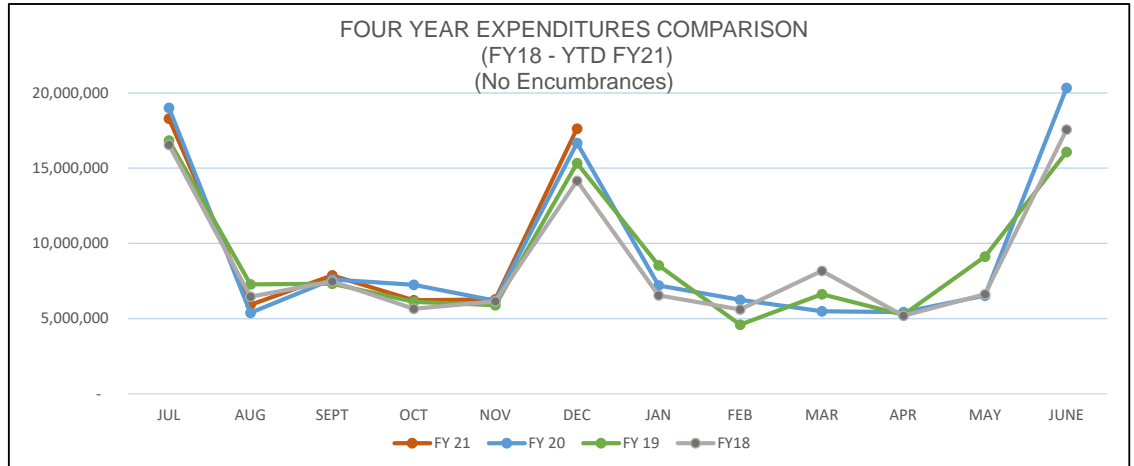
Annualized Expenditures
 Transfer out from
 Departments to the *Leave
 at Termination and Health
 Insurance Stabilization*
 Funds.

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	7,870,471	6,215,621	6,273,203	17,620,898
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	20,342,789
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, 2020

50% of Fiscal Year

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	% EXPENDED
GENERAL GOVERNMENT						
SALARIES	8,501,759	964,582	-	4,147,972	4,353,787	49%
PART TIME SALARIES	1,083,199	81,105	-	425,024	658,175	39%
OVERTIME	359,500	96,671	-	240,357	119,143	67%
LONGEVITY	62,410	59,468	-	59,928	2,482	96%
* LEAVE AT TERMINATION	250,000	-	-	250,000	-	100%
* HEALTH STABILIZATION FUND	2,190,243	-	-	2,190,243	-	100%
HEALTH PREMIUM STIPEND	25,000	7,648	-	13,333	11,667	53%
RETIREMENT	1,026,504	130,204	-	515,757	510,748	50%
OTHER BENEFITS	1,197,174	98,595	-	628,208	568,966	52%
OTHER OPERATING	6,200,660	490,271	127,764	2,802,054	3,398,606	45%
TOTAL GENERAL GOVERNMENT	20,896,449	1,928,541	127,764	11,272,876	9,623,573	54%
*Annualized Expenditures	(2,440,243)			(2,440,243)		
Net total	18,456,206	1,928,541	127,764	8,832,633	9,623,573	48%
POLICE DEPARTMENT						
SALARIES	6,046,099	659,812	-	2,948,059	3,098,040	49%
PART TIME SALARIES	154,267	10,949	-	41,861	112,406	27%
OVERTIME	586,022	91,600	-	373,035	212,987	64%
HOLIDAY	199,486	70,913	-	140,869	58,617	71%
LONGEVITY	44,094	39,564	-	39,564	4,530	90%
STIPENDS	91,163	38,147	-	40,848	50,315	45%
SPECIAL DETAIL	60,630	24,019	-	33,204	27,426	55%
* LEAVE AT TERMINATION	130,203	-	-	130,203	-	100%
* HEALTH INSURANCE	1,805,664	-	-	1,805,664	-	100%
HEALTH PREMIUM STIPEND	14,000	3,000	-	6,997	7,003	50%
RETIREMENT	1,752,056	231,489	-	894,621	857,435	51%
OTHER BENEFITS	490,960	34,664	-	292,940	198,020	60%
OTHER OPERATING	777,719	33,720	6,569	250,755	526,964	32%
POLICE DEPARTMENT TOTAL	12,152,363	1,237,878	6,569	6,998,621	5,153,742	58%
*Annualized Expenditures	(1,935,867)			(1,935,867)		
Net total	10,216,496	1,237,878	6,569	5,062,754	5,153,742	50%
FIRE DEPARTMENT						
SALARIES	4,032,282	435,390	-	1,972,154	2,060,128	49%
PART TIME SALARIES	52,473	4,818	-	23,422	29,051	45%
OVERTIME	689,500	61,280	-	347,540	341,960	50%
HOLIDAY	159,153	44,351	-	95,962	63,191	60%
LONGEVITY	30,865	29,441	-	29,441	1,424	95%
CERTIFICATION STIPENDS	311,387	34,528	-	149,172	162,215	48%
* LEAVE AT TERMINATION	70,084	-	-	70,084	-	100%
* HEALTH INSURANCE	1,465,134	-	-	1,465,134	-	100%
HEALTH PREMIUM STIPEND	81,996	24,452	-	47,275	34,721	58%
RETIREMENT	1,578,681	180,215	-	772,677	806,004	49%
OTHER BENEFITS	536,095	16,831	-	441,809	94,286	82%
OTHER OPERATING	616,818	37,103	20,933	258,369	358,449	42%
FIRE DEPARTMENT TOTAL	9,624,468	868,410	20,933	5,673,039	3,951,429	59%
*Annualized Expenditures	(1,535,218)			(1,535,218)		
Net total	8,089,250	868,410	20,933	4,137,821	3,951,429	51%
SCHOOL						
SALARIES	27,990,815	3,366,548	-	11,438,789	16,552,026	41%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	7,916,267	-	-	7,916,267	-	100%
RETIREMENT	4,548,169	541,111	-	1,822,538	2,725,631	40%
WORKERS COMPENSATION	114,867	-	-	114,867	-	100%
OTHER BENEFITS	3,216,860	323,663	-	1,312,787	1,904,073	41%
OTHER OPERATING	8,015,320	663,124	-	2,647,882	5,367,438	33%
SCHOOL DEPARTMENT TOTAL	52,102,298	4,894,446	-	25,553,130	26,549,168	49%
*Annualized Expenditures	(8,216,267)			(8,216,267)		
Net total	43,886,031	4,894,446	-	17,336,863	26,549,168	40%
NON-OPERATING						
DEBT SERVICE	13,270,440	3,002,613	-	5,303,227	7,967,213	40%
COUNTY TAX	5,699,880	5,667,030	-	5,667,030	32,850	99%
CAPITAL OUTLAY	1,276,000	3,362	6	53,938	1,222,062	4%
OTHER NON-OPERATING	3,914,105	18,619	9,550	1,392,491	2,521,614	36%
TOTAL NON-OPERATING	24,160,425	8,691,623	9,556	12,416,686	11,743,739	51%
COLLECTIVE BARGAINING CONTINGENCY	4,991				4,991	
TRANSFER TO INDOOR POOL	75,000				75,000	
TRANSFER TO PRESCOTT PARK	99,344				99,344	
TOTAL GENERAL FUND	119,115,338	17,620,898	164,822	61,914,351	57,200,987	52%

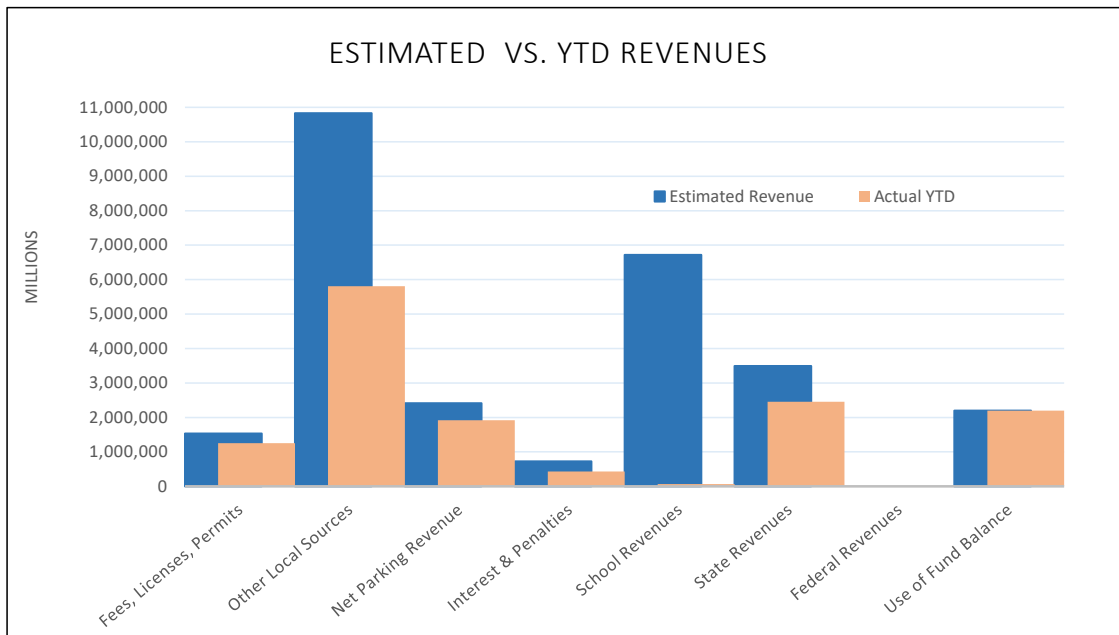
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.

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.

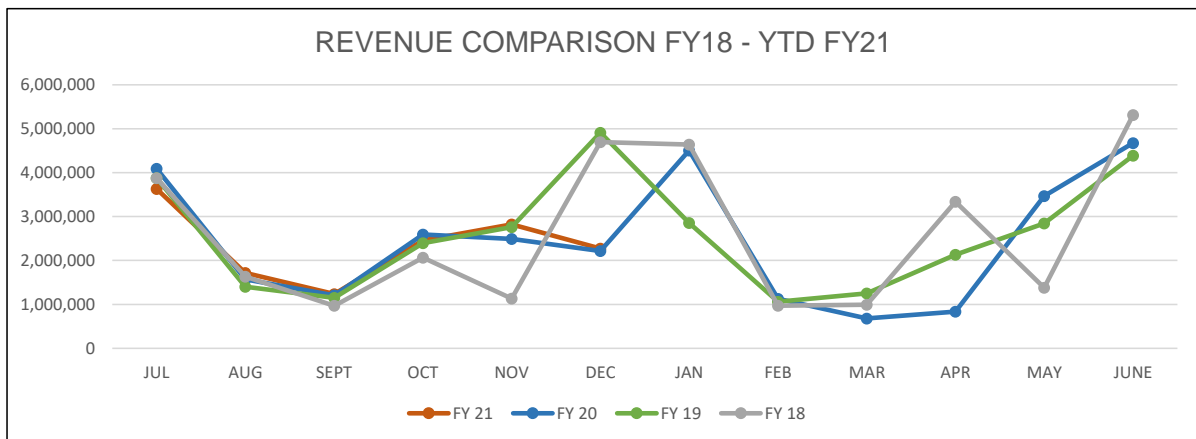
Other Non-Operating: Rolling Stock, IT upgrade and equipment replacement, contingency, overlay, etc.

GENERAL FUND REVENUES



REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD Received	%
Fees, Licenses, Permits	1,533,800	5%	1,255,198	82%
Other Local Sources	10,828,572	39%	5,807,626	54%
Net Parking Revenue	2,412,305	9%	1,920,978	80%
Interest & Penalties	720,549	3%	428,152	59%
School Revenues	6,717,200	24%	67,825	1%
State Revenues	3,489,429	13%	2,454,247	70%
Federal Revenues	0	0%	0	0%
Use of Fund Balance	2,200,000	8%	2,200,000	100%
TOTAL REVENUES	\$ 27,901,855	100%	\$ 14,134,026	51%

Line item detail on the following page



FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	3,630,024	1,716,727	1,236,902	2,456,683	2,821,843	2,271,848
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	4,674,389
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, 2020 - 50.0% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	91,213,483	0	91,850,101	101%
TOTAL PROPERTY TAXES	91,213,483	0	91,850,101	101%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	12,000	125	10,373	86%
OTHER LICENSES	26,000	0	1,510	6%
PLANNING BOARD	80,000	13,063	64,194	80%
BOARD OF ADJUSTMENTS	45,000	0	8,600	19%
SITE REVIEW	35,000	0	200	1%
BLD PERMITS-PORTS	540,000	59,475	633,907	117%
BLD PERMITS-PEASE	55,000	0	48,460	88%
BLD PERMITS-FIRE	95,000	5,150	56,160	59%
ELEC PERMITS-PORT	105,000	19,045	87,121	83%
ELEC PERMITS-PEASE	15,000	0	2,500	17%
PLUM PERMITS-PORT	154,000	39,975	176,220	114%
PLUM PERMITS-PEASE	20,000	2,015	16,845	84%
SIGN PERMITS	6,000	150	1,965	33%
POLICE HAND GUN PERMITS	300	80	270	90%
POLICE ALARMS	30,000	3,800	14,575	49%
BURNING PERMITS	1,500	0	0	0%
EXCAVATION PERMITS	50,000	775	25,300	51%
FLAGGING PERMIT	9,000	550	3,925	44%
SOLID WASTE	50,000	5,729	45,994	92%
OUTDOOR POOL	0	0	0	0%
RECREATION RENTALS	120,000	(558)	(1,286)	-1%
BOAT RAMP FEES	10,000	0	7,250	73%
HEALTH FOOD PERMITS	75,000	0	51,115	68%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,533,800	149,374	1,255,198	82%
OTHER LOCAL SOURCES				
TIMBER TAX	500	0	0	0%
PAYMENTS IN LIEU OF TAXES	175,600	176,438	206,438	118%
MUNICIPAL AGENT FEES	72,000	5,472	37,746	52%
MOTOR VEHICLE FEES	4,850,000	392,778	2,502,147	52%
TITLE APPLICATIONS	9,000	750	5,516	61%
BOAT REGISTRATION	10,000	1,035	4,007	40%
PDA AIRPORT DISTRICT	2,680,000	(22,611)	1,360,063	51%
WATER/SEWER OVERHEAD	1,384,172	115,348	692,086	50%
SALE - MUNICIPAL PROP	5,000	0	31,350	627%
MISC REVENUE	67,000	3,960	159,322	238%
DOG LICENSES	17,000	303	4,008	24%
MARRIAGE LICENSES	2,200	126	1,225	56%
CERTIFICATES-BIRTH	27,000	2,725	15,668	58%
RENTAL OF CITY PROPERTY	70,000	307	74,922	107%
RENTAL OF CITY HALL COM	21,000	1,742	10,474	50%
CABLE FRANCHISE FEE	360,000	0	240,264	67%
POLICE OUTSIDE DETAIL	160,000	29,698	142,979	89%
UNFOUNDED FIRE ALARMS	0	400	600	0%
AMBULANCE FEES	900,000	0	316,342	35%
BLASTING PERMIT	100	0	300	300%
NEW DRIVEWAY PERMIT	3,000	0	350	12%
WELFARE DEPT REIMBURSEMENT	15,000	150	1,820	12%
TOTAL OTHER LOCAL SOURCES	10,828,572	708,620	5,807,626	54%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	2,029,175	182,240	1,351,125	67%
METER SPACE RENTAL	46,591	26,310	177,765	382%
PARKING METER -IN DASH	46,072	3,970	28,647	62%
CHARGING STATION	4,000	580	2,168	54%
HANOVER TRANSIENT	1,458,701	84,451	879,812	60%
HANOVER PASSES	1,337,700	101,237	661,776	49%
HANOVER PARKING SIGN PERMIT	0	100	100	0%
FOUNDRY PL TRANSIENT	114,640	9,430	76,998	67%
FOUNDRY PL PASSES	301,780	39,121	137,817	46%
PASS REINSTATEMENT	900	30	225	25%
FOUNDRY PL PASS REINSTATEMENT	700	105	165	24%
PARKING VIOLATIONS	405,350	44,804	274,228	68%
BOOT REMOVAL FEE	6,144	0	0	0%
SUMMONS ADMINISTRATION FEE	250	0	0	0%
TOTAL PARKING REVENUES	5,752,003	492,377	3,590,827	62%
TRANSFER TO PARKING FUND	(3,339,698)	(278,308)	(1,669,849)	50%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	214,069	1,920,978	80%
INTEREST & PENALTIES				
INTEREST ON TAXES	170,549	3,098	97,405	57%
INTEREST ON INVESTMENT	550,000	54,945	330,748	60%
TOTAL INTEREST & PENALTIES	720,549	58,042	428,152	59%
SCHOOL REVENUES				
TUITION	6,704,200	18,058	67,825	1%
OTHER SOURCES	13,000	0	0	0%
TOTAL SCHOOL REVENUES	6,717,200	18,058	67,825	1%
STATE REVENUES				
MUNICIPAL AID	205,234	0	194,479	0%
ROOMS AND MEALS TAX	1,125,000	1,123,684	1,123,684	100%
HIGHWAY BLOCK GRANT	402,000	0	257,486	64%
BONDED DEBT-SCHOOL	1,016,222	0	508,111	50%
OTHER STATE REVENUE	740,973	0	370,487	50%
TOTAL STATE REVENUES	3,489,429	1,123,684	2,454,247	70%
USE OF FUND BALANCE				
USE OF FUND BALANCE	150,000	0	150,000	0%
RESERVE FOR DEBT	1,900,000	0	1,900,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	150,000	0	150,000	100%
TOTAL USE OF FUND BALANCE	2,200,000	0	2,200,000	100%
TOTAL GENERAL FUND REVENUE	119,115,338	2,271,848	105,984,127	89%

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

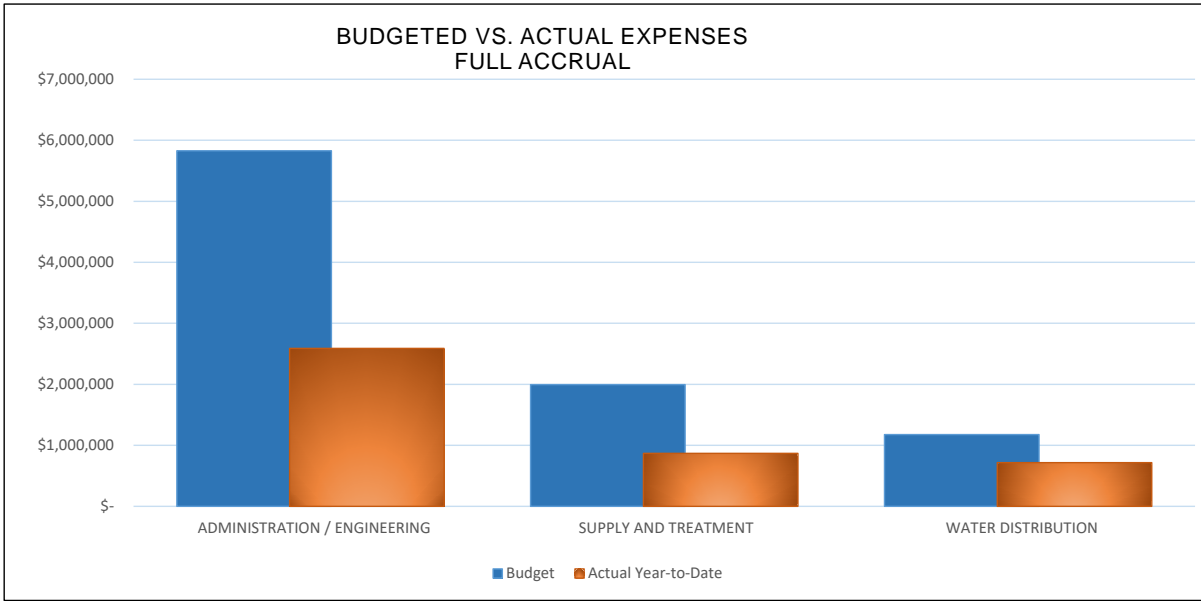
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

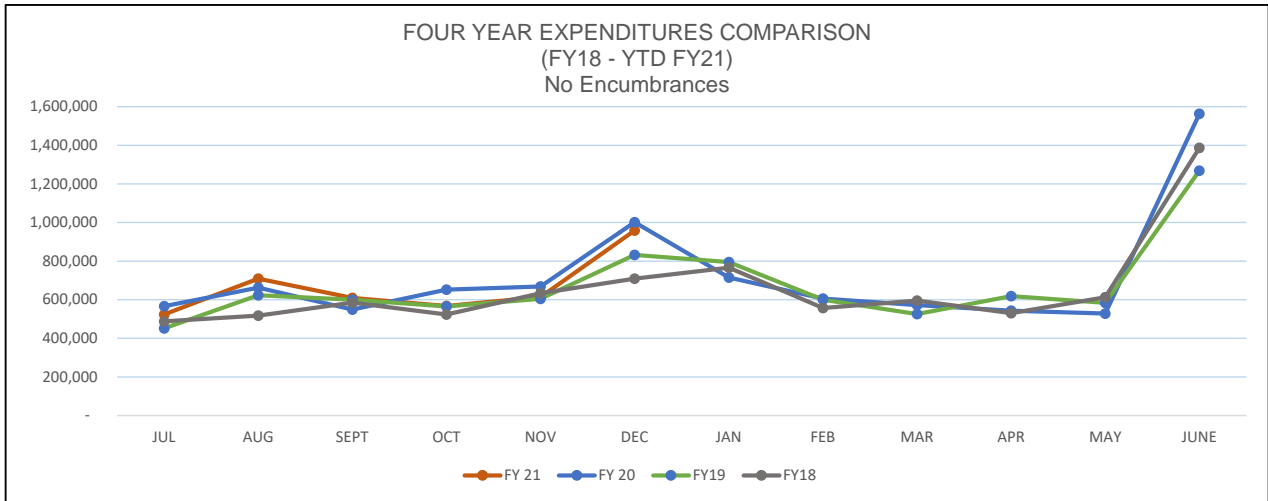
WATER FUND YTD EXPENSES

MONTH ENDING December 31, 2020

50% of Fiscal Year



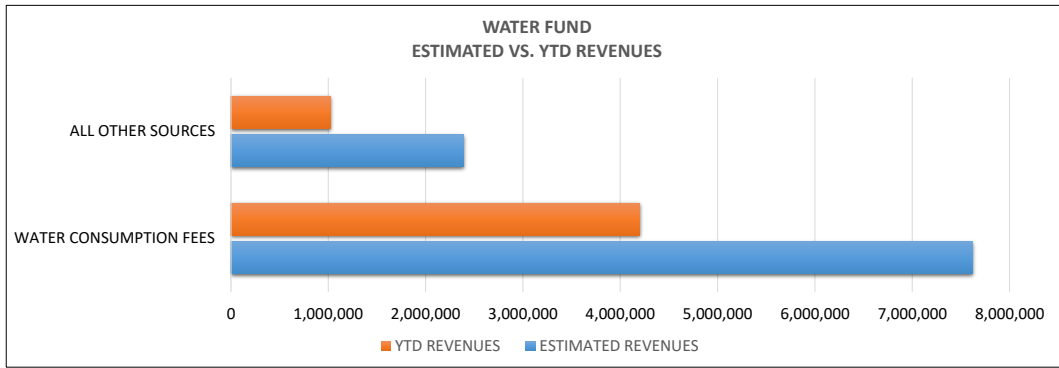
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
		December 31, 2020				
ADMINISTRATION / ENGINEERING	5,829,188	668,730	12,229	2,588,994	3,240,194	44.4%
SUPPLY AND TREATMENT	1,996,850	189,485	64,476	868,689	1,128,161	43.5%
WATER DISTRIBUTION	1,176,378	100,635	114,741	716,372	460,006	60.9%
TOTAL	9,002,416.00	958,849	191,446	4,174,055	4,828,361	46.4%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	523,757	708,733	609,918	567,613	613,735	958,849
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

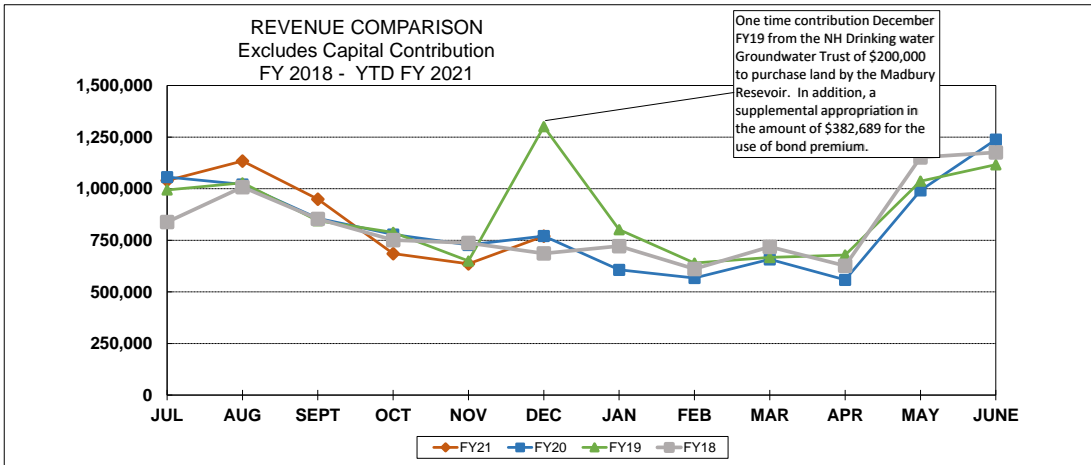
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 21	-	-	-	-	-	-
FY 20	715,268	606,134	572,540	543,605	528,530	1,562,776
FY 19	794,488	599,554	525,873	618,095	584,288	1,268,493
FY18	766,312	556,833	595,793	530,773	612,272	1,386,622

WATER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	7,618,748	76.1%	4,195,119	55.1%
OTHER CHARGES	2,024,443	20.2%	884,612	43.7%
OTHER FINANCING SOURCES	367,486	3.8%	135,214	36.8%
CAPITAL CONTRIBUTIONS	0	0.0%	1,495,720	0.0%
TOTAL	\$ 10,010,677	100.0%	\$ 6,710,665	67.0%

- 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	6,775,291
FY21 YTD	<u>1,495,720</u>
Total to date	\$11,257,888

FY20 YTD	\$52,000
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FY	JUL	AUG	SEPT	OCT	NOV	*DEC
FY21	1,039,610	1,134,074	949,346	685,352	635,943	770,000
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

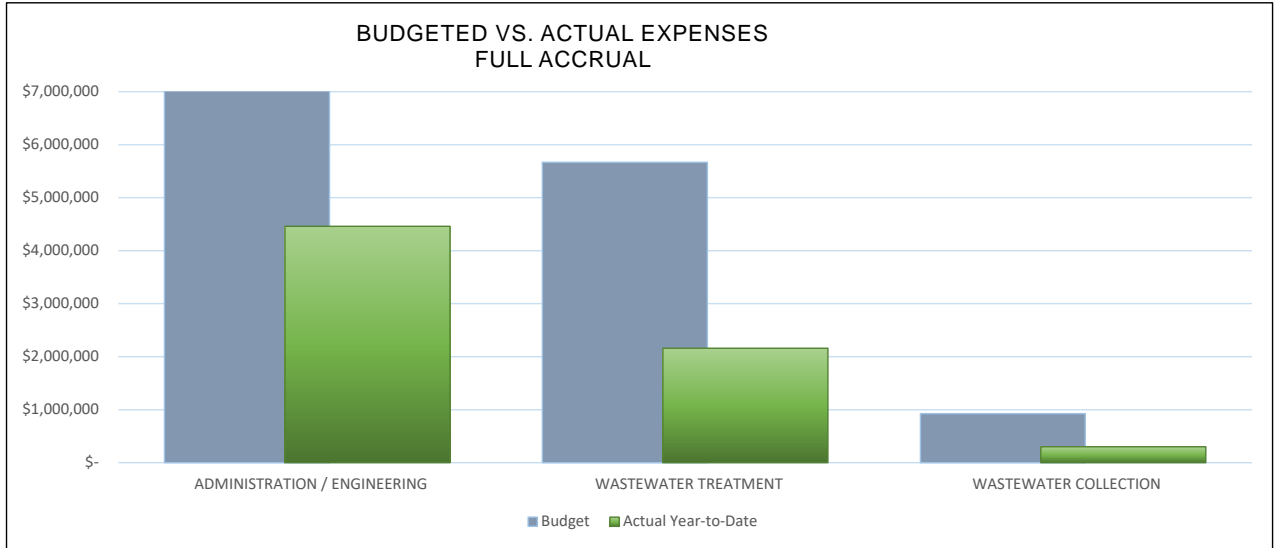
FY	JAN	FEB	MAR	APR	MAY	JUNE
FY21	-	-	-	-	-	-
FY20	606,941	567,523	657,476	558,450	991,948	1,237,800
FY19	801,873	639,863	666,901	678,537	1,036,551	1,116,114
FY18	721,789	611,340	718,228	626,619	1,151,748	1,175,887

*Estimated

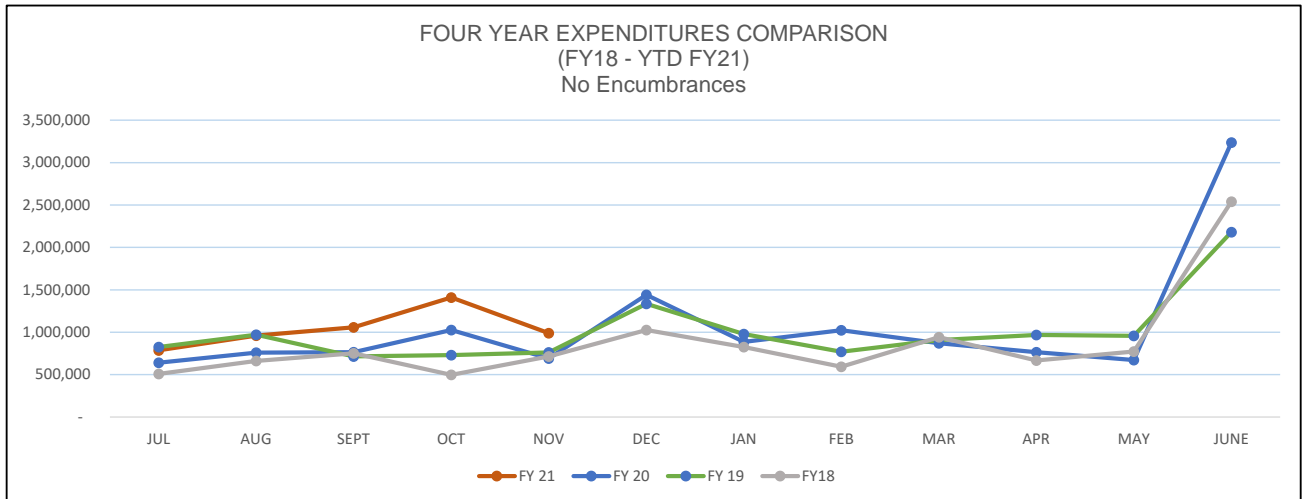
SEWER FUND EXPENSES

MONTH ENDING December 31, 2020

50% of Fiscal Year



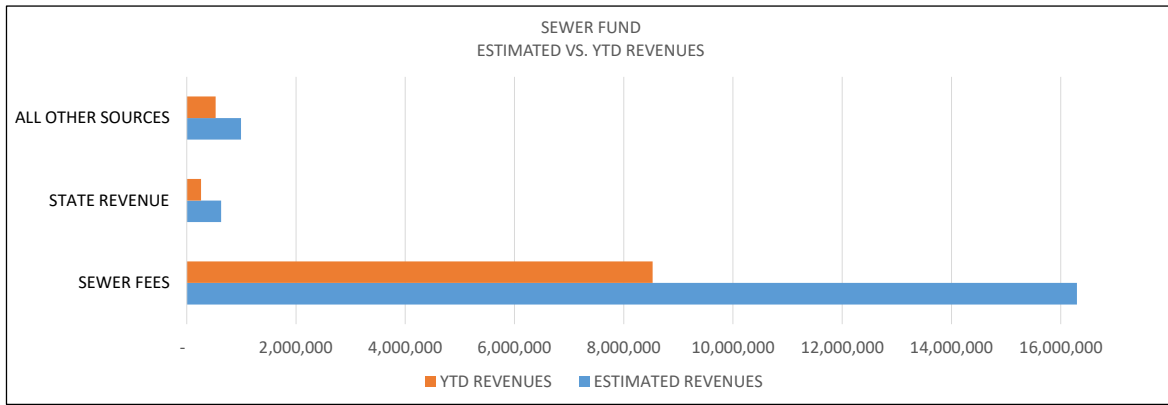
SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
		December 31, 2020				
ADMINISTRATION / ENGINEERING	12,431,063	1,272,753	17,912	4,460,117	7,970,946	35.9%
WASTEWATER TREATMENT	5,667,258	523,284	67,661	2,159,752	3,507,506	38.1%
WASTEWATER COLLECTION	925,736	53,492	56,484	300,346	625,390	32.4%
TRANSFER TO STORMWATER	277,707	-	-	277,707	-	100.0%
TOTAL	19,301,764	1,849,530	142,057	7,197,921	12,103,843	37.29%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	786,883	960,538	1,058,976	1,409,804	990,133	-
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	3,236,162
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



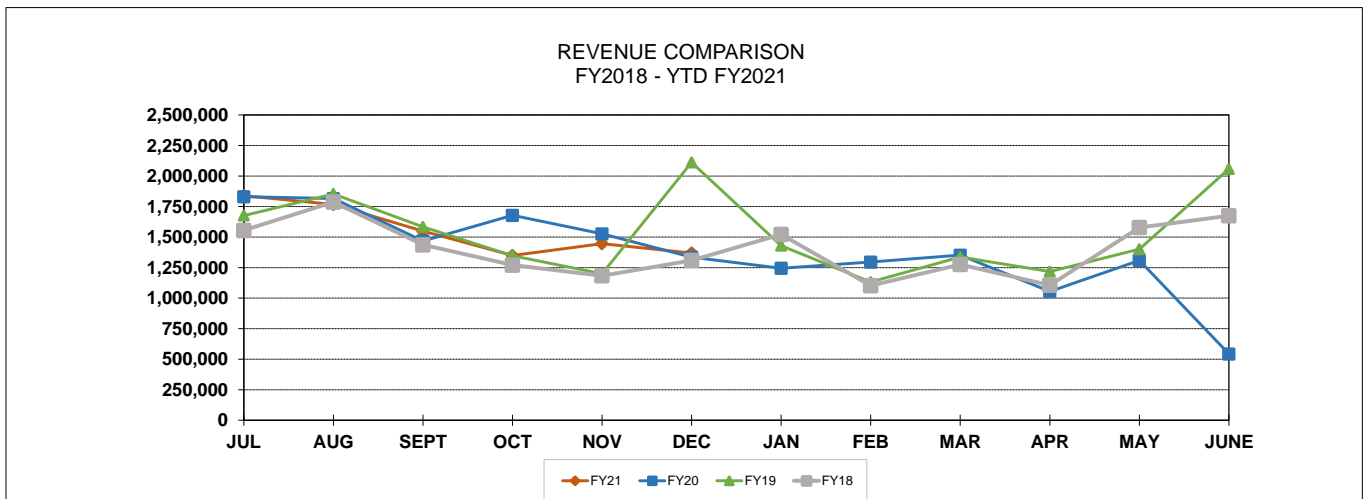
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	16,297,829	91.0%	8,528,717	52.3%
OTHER CHARGES	348,000	1.9%	132,758	38.1%
STATE REVENUE	628,252	3.5%	262,021	41.7%
OTHER FINANCING SOURCES	644,918	3.6%	395,549	61.3%
TOTAL	17,918,999	100.0%	9,319,044	52.0%

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	1,838,919	1,767,116	1,548,572	1,349,307	1,446,022	1,369,108
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	543,384
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

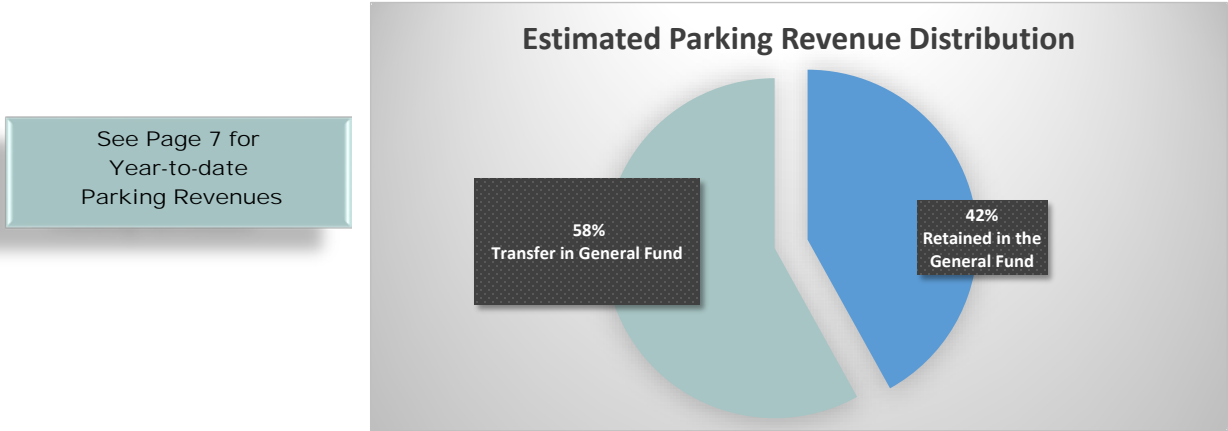
MONTH ENDING December 31, 2020

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.

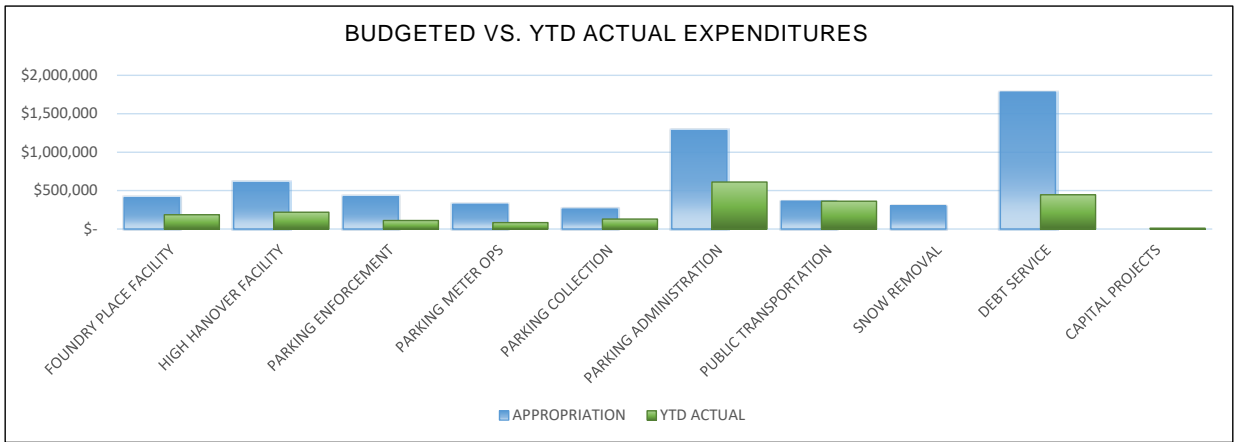
REVENUES

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.



EXPENDITURES



PARKING AND TRANSPORTATION	APPROPRIATION	PERIOD	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	% Expended
		ENDING				
		<i>December 31, 2020</i>				
FOUNDRY PLACE FACILITY	407,346	40,585	3,158	188,831	218,515	46.4%
HIGH HANOVER FACILITY	600,249	53,047	8,346	227,038	373,211	37.8%
PARKING ENFORCEMENT	419,484	16,272	22,513	133,319	286,165	31.8%
PARKING METER OPS	320,906	15,720	73,544	157,145	163,761	49.0%
PARKING COLLECTION	258,382	29,628	-	129,618	128,764	50.2%
PARKING ADMINISTRATION	1,279,434	123,330	168	611,722	667,712	47.8%
PUBLIC TRANSPORTATION	362,000	-	-	362,000	-	100.0%
PARKING ENGINEERING	159,723	35,752	-	-	159,723	0.0%
SNOW REMOVAL	300,000	-	-	-	300,000	0.0%
DEBT SERVICE	1,781,313	-	-	445,656	1,335,657	25.0%
CAPITAL PROJECTS	-	-	-	10,750	(10,750)	0.0%
CONTINGENCY	75,000	-	-	-	75,000	0.0%
TOTAL	5,963,837	314,333	107,729	2,266,079	3,697,758	38.0%