

City of
Portsmouth

New Hampshire



Monthly Financial Summary Report

Month Ending February 28, 2021

66.7% 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

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>

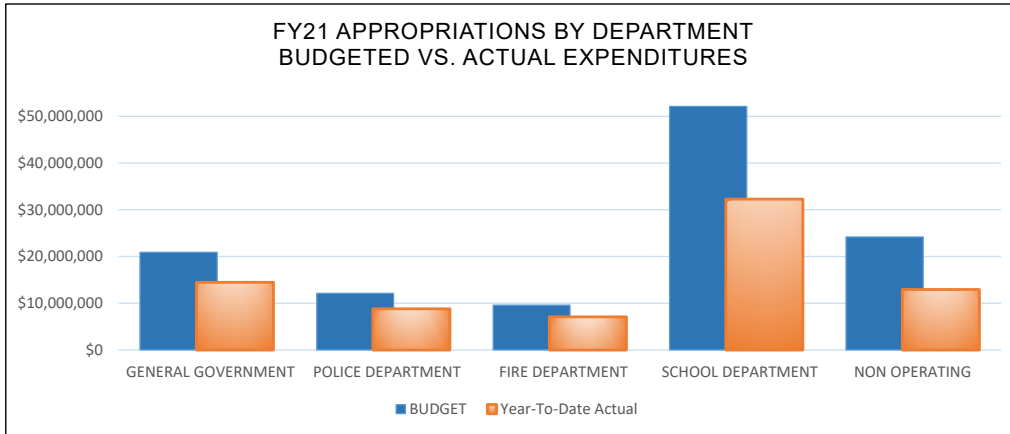
EXPENDITURES - detail pg 3 & 4

	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 February 28, 2021
66.7% of Fiscal Year



APPROPRIATION	PERIOD ENDING February 28, 2021	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	%tage Expended	
OPERATING						
GENERAL GOVERNMENT	20,896,449	1,329,961	217,940	14,491,805	69%	
POLICE DEPARTMENT	12,152,363	779,444	18,930	8,826,732	73%	
FIRE DEPARTMENT	9,624,468	573,160	35,233	7,101,811	74%	
SCHOOL DEPARTMENT	52,102,298	3,503,355	-	32,276,317	62%	
COLLECTIVE BARGAINING	4,991	-	-	4,991	-	
INDOOR POOL/PRESCOTT PARK	174,344	-	-	174,344	0%	
TOTAL OPERATING	94,954,913	6,185,919	272,103	62,696,665	32,258,248	66%
NON OPERATING						
DEBT SERVICE	13,270,440	27,996	-	5,419,781	7,850,659	41%
COUNTY TAX	5,699,880	-	-	5,667,030	32,850	99%
CAPITAL OUTLAY	1,276,000	-	6	223,938	1,052,062	18%
OTHER NON-OPERATING	3,914,105	140,049	77,291	1,645,250	2,268,855	42%
TOTAL NON OPERATING	24,160,425	168,045	77,297	12,955,998	11,204,427	54%
TOTAL	119,115,338	6,353,965	349,400	75,652,663	43,462,675	64%

EXPENDITURE TRENDS

JULY:

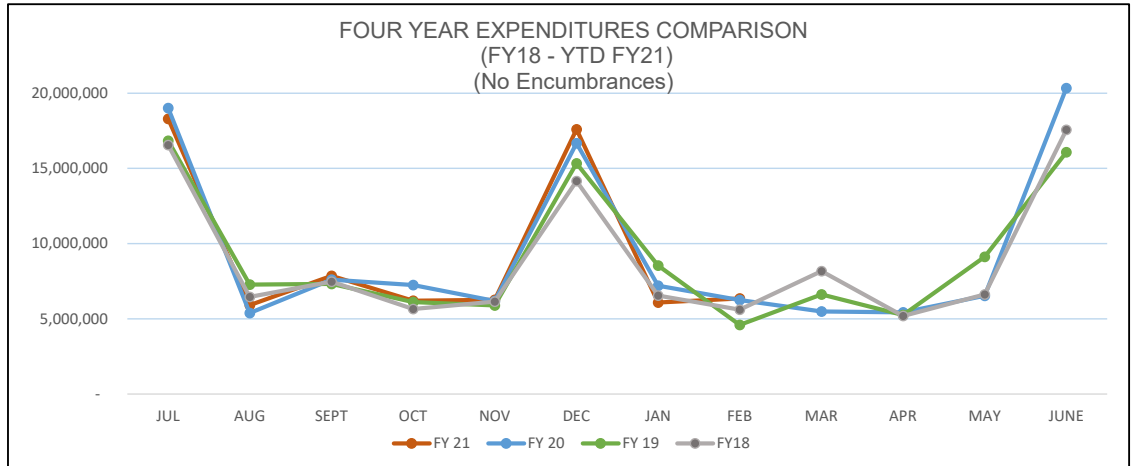
Annualized Expenditures
Transfer out from
Departments to the *Leave
at Termination and Health
Insurance Stabilization
Funds.*

December:

County Tax Bill is Due.

December & June:

Majority of Bond
Payments are due.



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	18,302,868	5,911,498	7,865,009	6,209,872	6,268,199	17,602,896
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	6,093,183	6,353,965	-	-	-	-
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 February 28, 2021

66.7% of Fiscal Year

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	% EXPENDED
GENERAL GOVERNMENT						
SALARIES	8,501,759	637,911	-	5,738,085	2,763,674	67%
PART TIME SALARIES	1,083,199	43,193	-	533,215	549,984	49%
OVERTIME	359,500	95,085	-	415,258	(55,758)	116%
LONGEVITY	62,410	91	-	60,152	2,258	96%
* LEAVE AT TERMINATION	250,000	-	-	250,000	-	100%
* HEALTH STABILIZATION FUND	2,190,243	-	-	2,190,243	-	100%
HEALTH PREMIUM STIPEND	25,000	-	-	13,333	11,667	53%
RETIREMENT	1,026,504	87,453	-	727,351	299,153	71%
OTHER BENEFITS	1,197,174	69,968	-	791,176	405,997	66%
OTHER OPERATING	6,200,660	396,260	217,940	3,772,991	2,427,669	61%
TOTAL GENERAL GOVERNMENT	20,896,449	1,329,961	217,940	14,491,805	6,404,644	69%
*Annualized Expenditures	(2,440,243)			(2,440,243)		
Net total	18,456,206	1,329,961	217,940	12,051,562	6,404,644	65%
POLICE DEPARTMENT						
SALARIES	6,046,099	434,351	-	4,028,983	2,017,116	67%
PART TIME SALARIES	154,267	8,264	-	59,935	94,332	39%
OVERTIME	586,022	69,561	-	528,157	57,865	90%
HOLIDAY	199,486	17,246	-	175,851	23,635	88%
LONGEVITY	44,094	-	-	39,564	4,530	90%
STIPENDS	91,163	-	-	41,095	50,068	45%
SPECIAL DETAIL	60,630	1,491	-	37,321	23,309	62%
* LEAVE AT TERMINATION	130,203	-	-	130,203	-	100%
* HEALTH INSURANCE	1,805,664	-	-	1,805,664	-	100%
HEALTH PREMIUM STIPEND	14,000	-	-	6,997	7,003	50%
RETIREMENT	1,752,056	130,472	-	1,212,236	539,820	69%
OTHER BENEFITS	490,960	24,634	-	348,650	142,310	71%
OTHER OPERATING	777,719	93,425	18,930	412,076	365,643	53%
POLICE DEPARTMENT TOTAL	12,152,363	779,444	18,930	8,826,732	3,325,631	73%
*Annualized Expenditures	(1,935,867)			(1,935,867)		
Net total	10,216,496	779,444	18,930	6,890,865	3,325,631	67%
FIRE DEPARTMENT						
SALARIES	4,032,282	299,653	-	2,713,479	1,318,803	67%
PART TIME SALARIES	52,473	3,540	-	31,492	20,981	60%
OVERTIME	689,500	69,157	-	509,895	179,605	74%
HOLIDAY	159,153	12,883	-	134,042	25,111	84%
LONGEVITY	30,865	-	-	29,441	1,424	95%
CERTIFICATION STIPENDS	311,387	22,870	-	206,166	105,221	66%
* LEAVE AT TERMINATION	70,084	-	-	70,084	-	100%
* HEALTH INSURANCE	1,465,134	-	-	1,465,134	-	100%
HEALTH PREMIUM STIPEND	81,996	-	-	47,275	34,721	58%
RETIREMENT	1,578,681	120,607	-	1,070,401	508,280	68%
OTHER BENEFITS	536,095	13,483	-	471,276	64,819	88%
OTHER OPERATING	616,818	30,966	35,233	353,127	263,691	57%
FIRE DEPARTMENT TOTAL	9,624,468	573,160	35,233	7,101,811	2,522,657	74%
*Annualized Expenditures	(1,535,218)			(1,535,218)		
Net total	8,089,250	573,160	35,233	5,566,593	2,522,657	69%
SCHOOL						
SALARIES	27,990,815	2,180,926	-	15,680,111	12,310,704	56%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	7,916,267	-	-	7,916,267	-	100%
RETIREMENT	4,548,169	342,329	-	2,497,470	2,050,699	55%
WORKERS COMPENSATION	114,867	-	-	114,867	-	100%
OTHER BENEFITS	3,216,860	226,816	-	1,767,188	1,449,672	55%
OTHER OPERATING	8,015,320	753,284	-	4,000,414	4,014,906	50%
SCHOOL DEPARTMENT TOTAL	52,102,298	3,503,355	-	32,276,317	19,825,981	62%
*Annualized Expenditures	(8,216,267)			(8,216,267)		
Net total	43,886,031	3,503,355	-	24,060,050	19,825,981	55%
NON-OPERATING						
DEBT SERVICE	13,270,440	27,996	-	5,419,781	7,850,659	41%
COUNTY TAX	5,699,880	-	-	5,667,030	32,850	99%
CAPITAL OUTLAY	1,276,000	-	6	223,938	1,052,062	18%
OTHER NON-OPERATING	3,914,105	140,049	77,291	1,645,250	2,268,855	42%
TOTAL NON-OPERATING	24,160,425	168,045	77,297	12,955,998	11,204,427	54%
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	6,353,965	349,400	75,652,663	43,462,675	64%

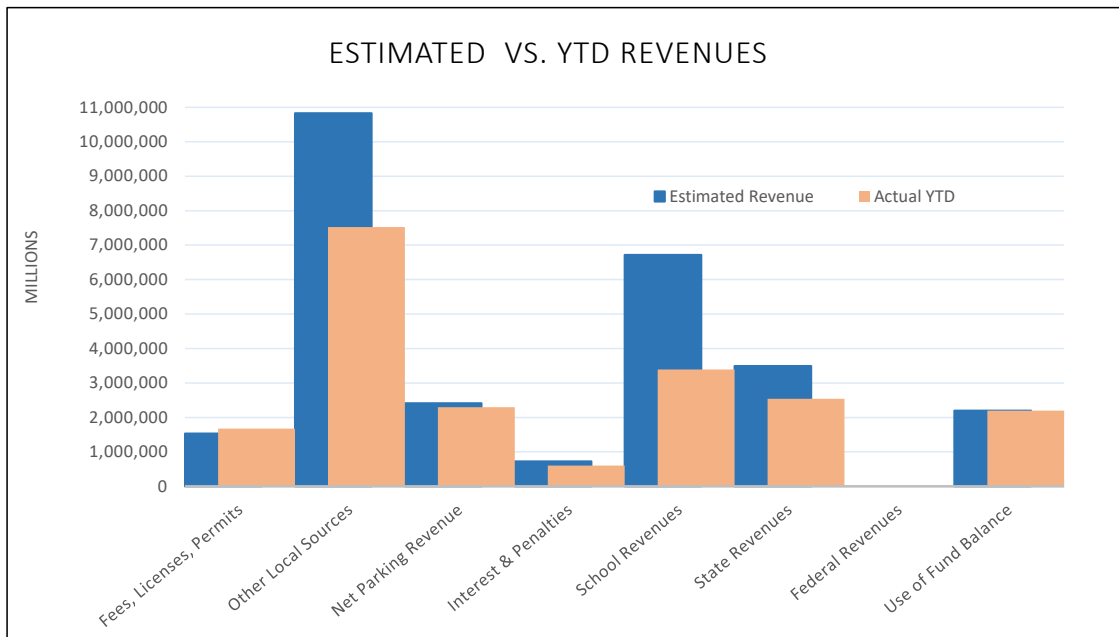
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.

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.

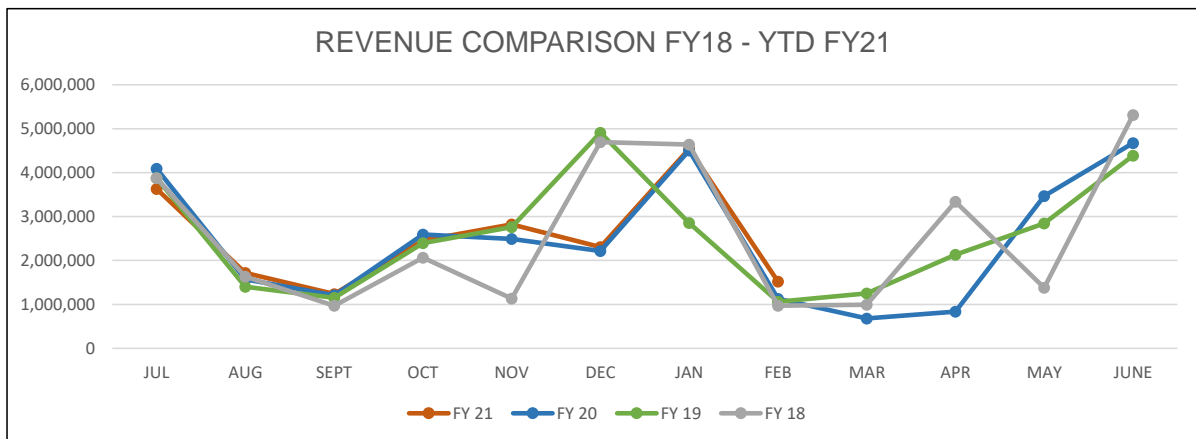
Other Non-Operating: Rolling Stock, IT upgrade and equipment replacement, contingency, overlay, etc.

GENERAL FUND REVENUES



REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD Received	%
Fees, Licenses, Permits	1,533,800	5%	1,675,349	109%
Other Local Sources	10,828,572	39%	7,523,959	69%
Net Parking Revenue	2,412,305	9%	2,294,865	95%
Interest & Penalties	720,549	3%	601,243	83%
School Revenues	6,717,200	24%	3,389,545	50%
State Revenues	3,489,429	13%	2,540,076	73%
Federal Revenues	0	0%	0	0%
Use of Fund Balance	2,200,000	8%	2,200,000	100%
TOTAL REVENUES	\$ 27,901,855	100%	\$ 20,225,037	72%

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	2,302,991
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	4,540,869	1,518,999	-	-	-	-
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 FEBRUARY 28, 2021 - 66.7% 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	160	10,768	90%
OTHER LICENSES	26,000	0	1,510	6%
PLANNING BOARD	80,000	11,054	94,667	118%
BOARD OF ADJUSTMENTS	45,000	635	10,442	23%
SITE REVIEW	35,000	200	400	1%
BLD PERMITS-PORTS	540,000	178,390	873,982	162%
BLD PERMITS-PEASE	55,000	35,130	83,590	152%
BLD PERMITS-FIRE	95,000	6,701	68,199	72%
ELEC PERMITS-PORT	105,000	8,350	102,793	98%
ELEC PERMITS-PEASE	15,000	1,470	3,970	26%
PLUM PERMITS-PORT	154,000	43,980	236,030	153%
PLUM PERMITS-PEASE	20,000	1,300	18,145	91%
SIGN PERMITS	6,000	150	3,115	52%
POLICE HAND GUN PERMITS	300	60	370	123%
POLICE ALARMS	30,000	5,700	21,025	70%
BURNING PERMITS	1,500	0	0	0%
EXCAVATION PERMITS	50,000	1,900	27,775	56%
FLAGGING PERMIT	9,000	375	4,900	54%
SOLID WASTE	50,000	4,234	56,650	113%
OUTDOOR POOL	0	0	0	0%
RECREATION DEPARTMENT	120,000	(350)	(1,797)	-1%
BOAT RAMP FEES	10,000	0	7,250	73%
HEALTH FOOD PERMITS	75,000	0	51,565	69%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,533,800	299,439	1,675,349	109%
OTHER LOCAL SOURCES				
TIMBER TAX	500	0	0	0%
PAYMENTS IN LIEU OF TAXES	175,600	0	206,438	118%
MUNICIPAL AGENT FEES	72,000	5,877	50,670	70%
MOTOR VEHICLE FEES	4,850,000	384,607	3,386,746	70%
TITLE APPLICATIONS	9,000	674	7,020	78%
BOAT REGISTRATION	10,000	1,112	6,246	62%
PDA AIRPORT DISTRICT	2,680,000	0	1,360,063	51%
WATER/SEWER OVERHEAD	1,384,172	115,348	922,781	67%
SALE - MUNICIPAL PROP	5,000	0	31,350	627%
MISC REVENUE	67,000	112,698	316,843	473%
TRANSFER FROM FUND 13	0	5,578	5,578	0%
DOG LICENSES	17,000	197	4,556	27%
MARRIAGE LICENSES	2,200	63	1,351	61%
CERTIFICATES-BIRTH	27,000	2,272	20,475	76%
RENTAL OF CITY PROPERTY	70,000	38,133	135,705	194%
RENTAL OF CITY HALL COM	21,000	1,742	13,958	66%
CABLE FRANCHISE FEE	360,000	119,736	360,000	100%
POLICE OUTSIDE DETAIL	160,000	12,294	170,656	107%
UNFOUNDED FIRE ALARMS	0	0	600	0%
AMBULANCE FEES	900,000	59,030	519,284	58%
BLASTING PERMIT	100	0	300	300%
NEW DRIVEWAY PERMIT	3,000	0	350	12%
WELFARE DEPT REIMBURSEMENT	15,000	271	2,991	20%
TOTAL OTHER LOCAL SOURCES	10,828,572	859,631	7,523,959	69%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	2,029,175	163,896	1,687,109	83%
METER SPACE RENTAL	46,591	38,975	270,370	580%
PARKING METER -IN DASH	46,072	2,425	34,362	75%
CHARGING STATION	4,000	621	3,818	95%
HANOVER TRANSIENT	1,458,701	100,862	1,050,704	72%
HANOVER PASSES	1,337,700	89,695	853,176	64%
HANOVER PARKING SIGN PERMIT	0	0	100	0%
FOUNDRY PL TRANSIENT	114,640	13,874	98,015	85%
FOUNDRY PL PASSES	301,780	13,490	163,982	54%
PASS REINSTATEMENT	900	60	345	38%
FOUNDRY PL PASS REINSTATEMENT	700	105	360	51%
PARKING VIOLATIONS	405,350	39,380	358,988	89%
BOOT REMOVAL FEE	6,144	0	0	0%
SUMMONS ADMINISTRATION FEE	250	0	0	0%
TOTAL PARKING REVENUES	5,752,003	463,383	4,521,330	79%
TRANSFER TO PARKING FUND	(3,339,698)	(278,308)	(2,226,465)	67%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	185,075	2,294,865	95%
INTEREST & PENALTIES				
INTEREST ON TAXES	170,549	6,211	136,878	80%
INTEREST ON INVESTMENT	550,000	64,051	464,365	84%
TOTAL INTEREST & PENALTIES	720,549	70,262	601,243	83%
SCHOOL REVENUES				
TUITION	6,704,200	18,763	3,389,494	51%
OTHER SOURCES	13,000	0	51	0%
TOTAL SCHOOL REVENUES	6,717,200	18,763	3,389,545	50%
STATE REVENUES				
MUNICIPAL AID	205,234	0	194,479	0%
ROOMS AND MEALS TAX	1,125,000	0	1,123,684	100%
HIGHWAY BLOCK GRANT	402,000	85,829	343,315	85%
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	85,829	2,540,076	73%
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	1,518,999	112,075,138	94%

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

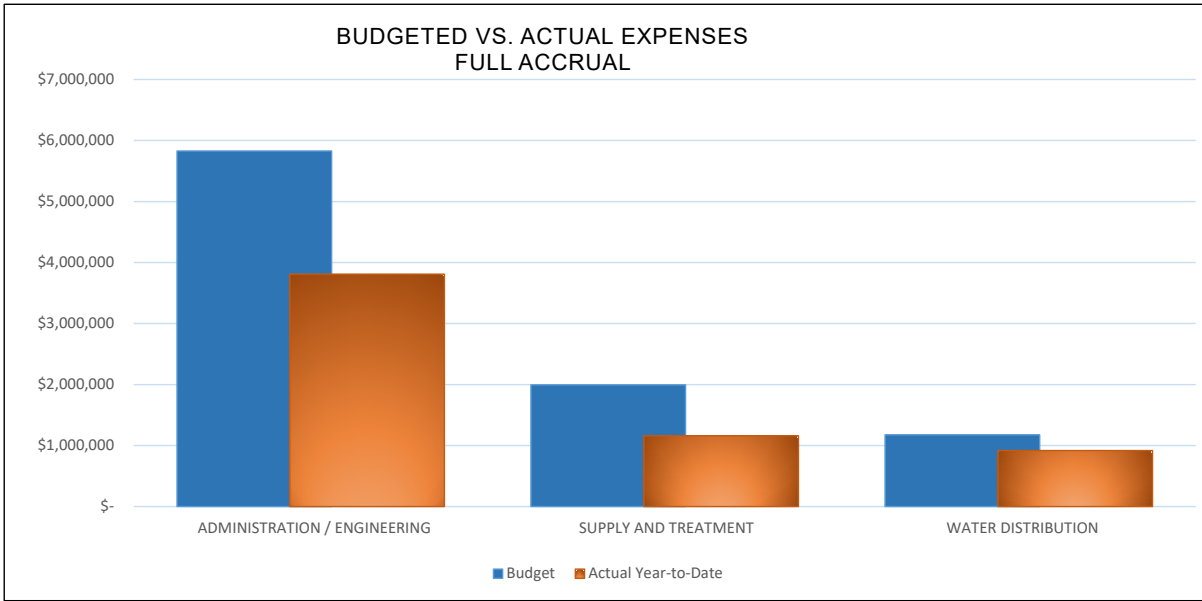
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

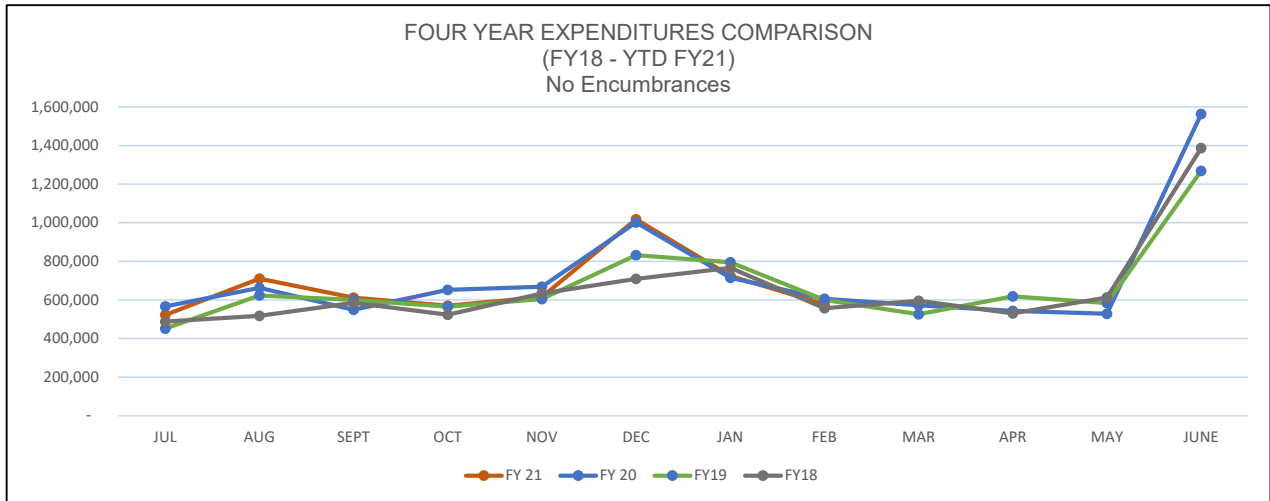
WATER FUND YTD EXPENSES

MONTH ENDING February 28, 2021

66.7% of Fiscal Year



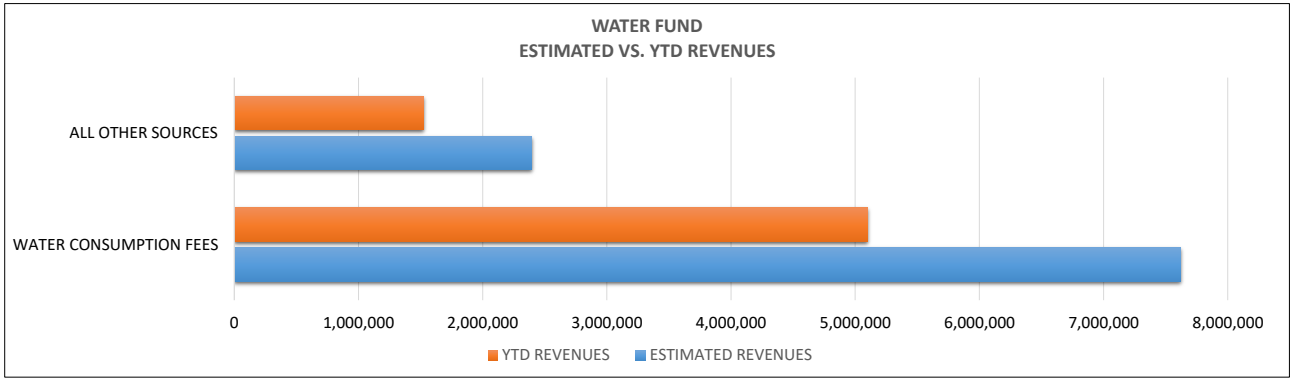
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING February 28, 2021	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	5,829,188	396,786	23,366	3,809,403	2,019,785	65.4%
SUPPLY AND TREATMENT	1,996,850	105,136	16,985	1,160,646	836,204	58.1%
WATER DISTRIBUTION	1,176,378	76,174	122,407	918,230	258,148	78.1%
TOTAL	9,002,416.00	578,095	162,758	5,888,278	3,114,138	65.4%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	522,041	710,123	611,573	569,516	615,190	1,018,094
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	724,212	578,095	-	-	-	-
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



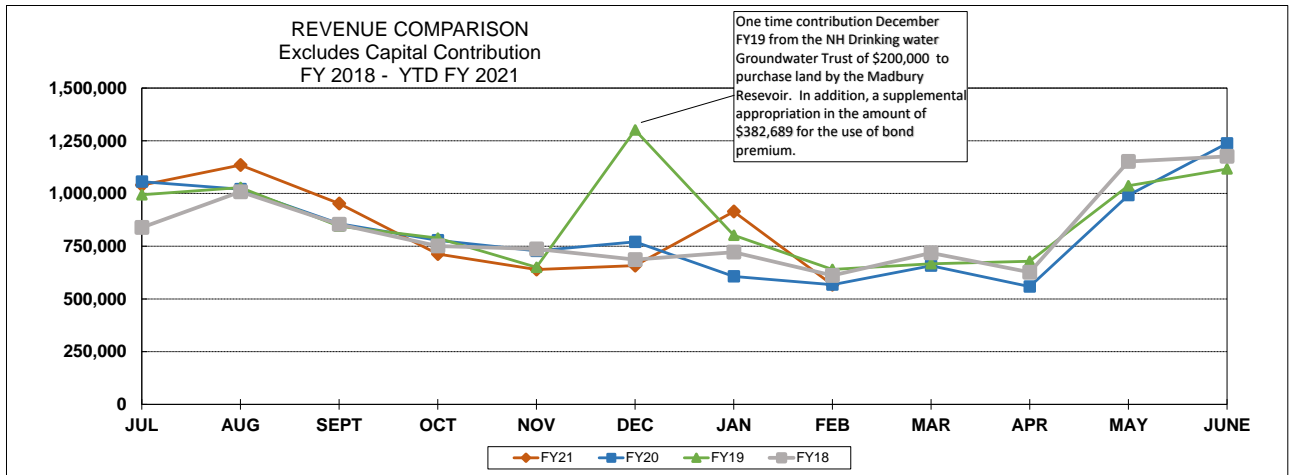
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	7,618,748	76.1%	5,096,297	66.9%
OTHER CHARGES	2,024,443	20.2%	1,101,351	54.4%
OTHER FINANCING SOURCES	367,486	3.7%	420,227	114.4%
CAPITAL CONTRIBUTIONS	0	0.0%	2,819,151	0.0%
TOTAL	\$ 10,010,677	100.0%	\$ 9,437,026	94.3%

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>2,819,151</u>
Total to date	\$12,581,319

FY20 YTD	\$52,000
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FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY21	1,039,610	1,134,800	952,480	712,576	639,408	657,908
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

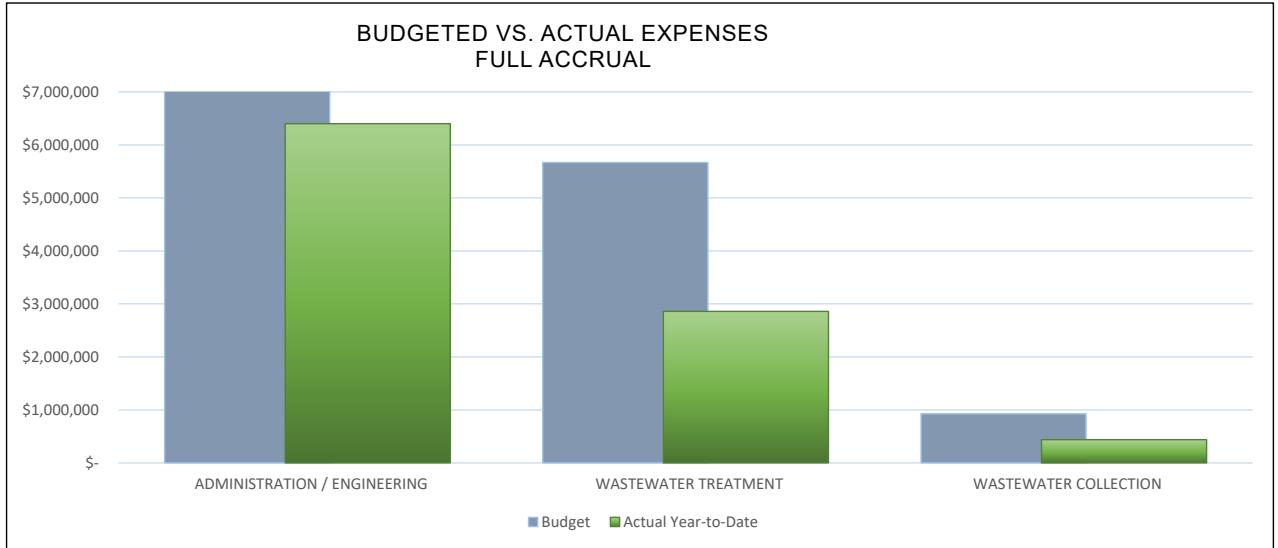
FY	JAN	*FEB	MAR	APR	MAY	JUNE
FY21	914,094	567,000	-	-	-	-
FY20	606,941	567,523	657,476	558,450	991,948	1,237,800
FY19	801,873	639,863	666,901	678,537	1,036,551	1,116,114
FY18	721,789	611,340	718,228	626,619	1,151,748	1,175,887

*Estimated

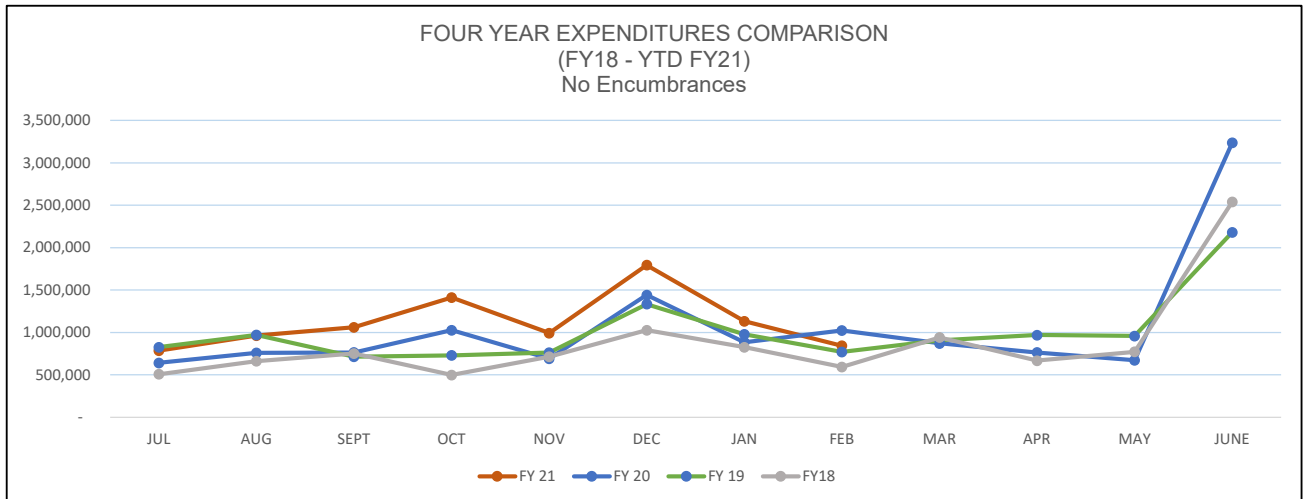
SEWER FUND EXPENSES

MONTH ENDING February 28, 2021

66.7% of Fiscal Year



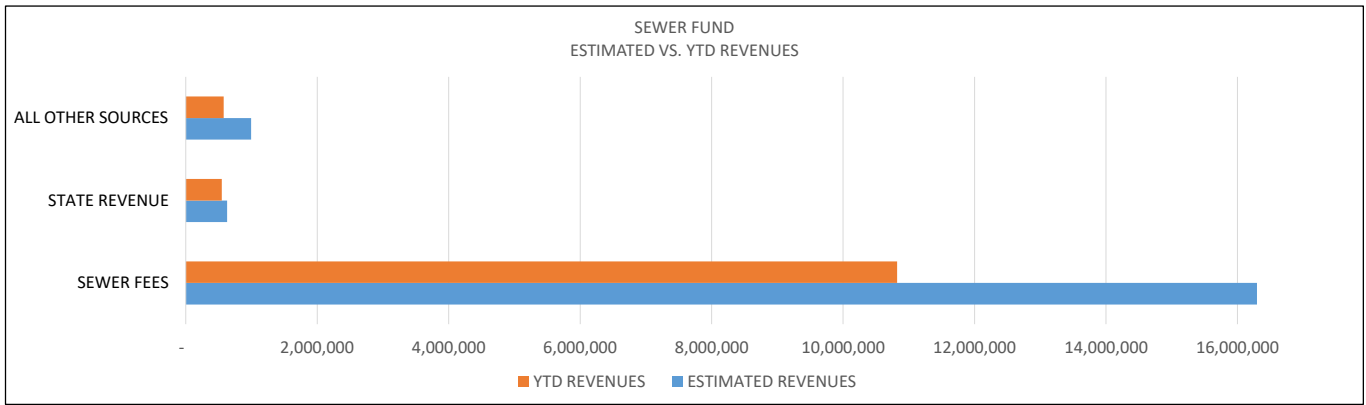
SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING <i>February 28, 2021</i>	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	12,431,063	622,285	13,718	6,400,126	6,030,937	51.5%
WASTEWATER TREATMENT	5,667,258	178,812	128,470	2,858,900	2,808,358	50.4%
WASTEWATER COLLECTION	925,736	42,050	85,246	438,009	487,727	47.3%
TRANSFER TO STORMWATER	277,707	-	-	277,707	-	100.0%
TOTAL	19,301,764	843,146	227,433	9,974,742	9,327,022	51.68%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	785,364	961,766	1,060,848	1,411,310	991,535	1,794,180
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
FY18	507,618	662,521	751,878	497,081	714,624	1,025,544

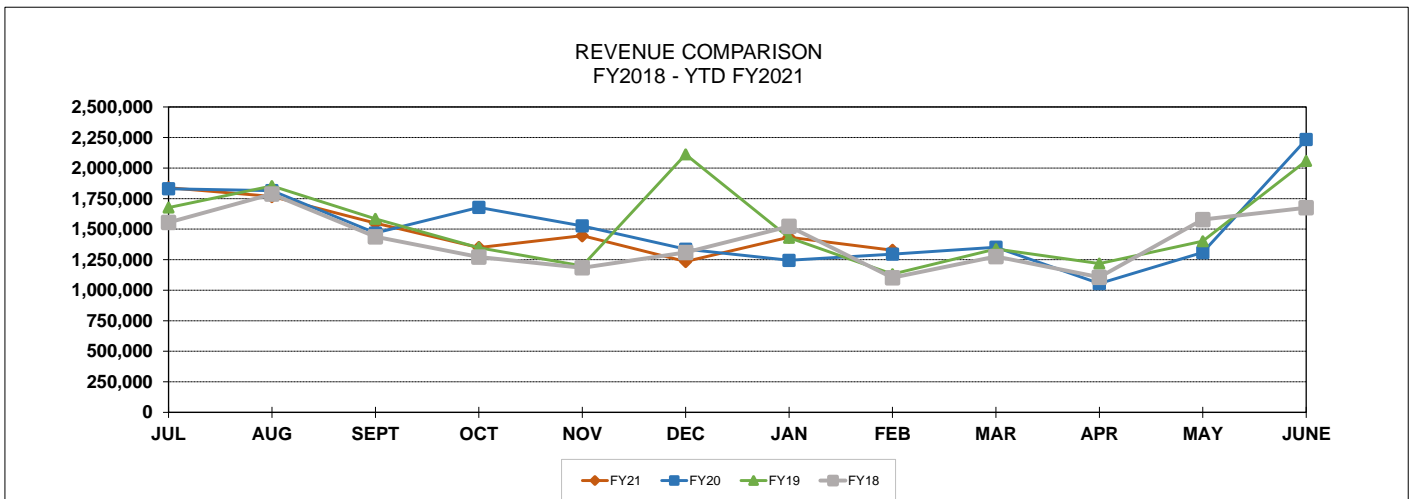
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 21	1,132,271	843,146	-	-	-	-
FY 20	885,513	1,022,676	871,311	764,822	670,804	3,236,162
FY 19	977,718	770,846	907,578	968,706	957,892	2,181,155
FY18	826,304	593,065	942,121	667,514	771,142	2,539,517

SEWER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	16,297,829	91.0%	10,822,443	66.4%
OTHER CHARGES	348,000	1.9%	130,257	37.4%
STATE REVENUE	628,252	3.5%	547,343	87.1%
OTHER FINANCING SOURCES	644,918	3.6%	445,353	69.1%
TOTAL	17,918,999	100.0%	11,945,397	66.7%

- Sewer Fees :** Sewer charges based on water consumption
- Other Charges :** Septage, permits, and capacity use surcharge
- State Revenues :** 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	1,234,782
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	1,433,678	1,327,000	-	-	-	-
FY20	1,244,717	1,295,534	1,352,001	1,054,697	1,308,682	** 2,233,567
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

**FY20 Revenues do not include adjustment for loss on disposal of assets

PARKING AND TRANSPORTATION FUND

MONTH ENDING February 28, 2021

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

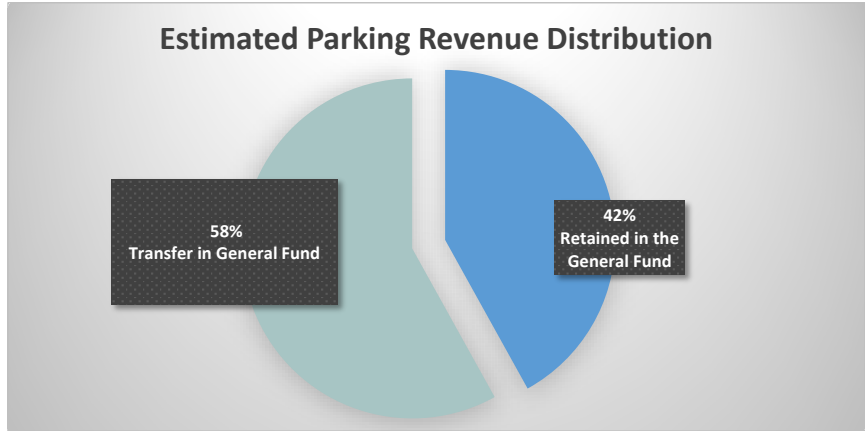
Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.

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

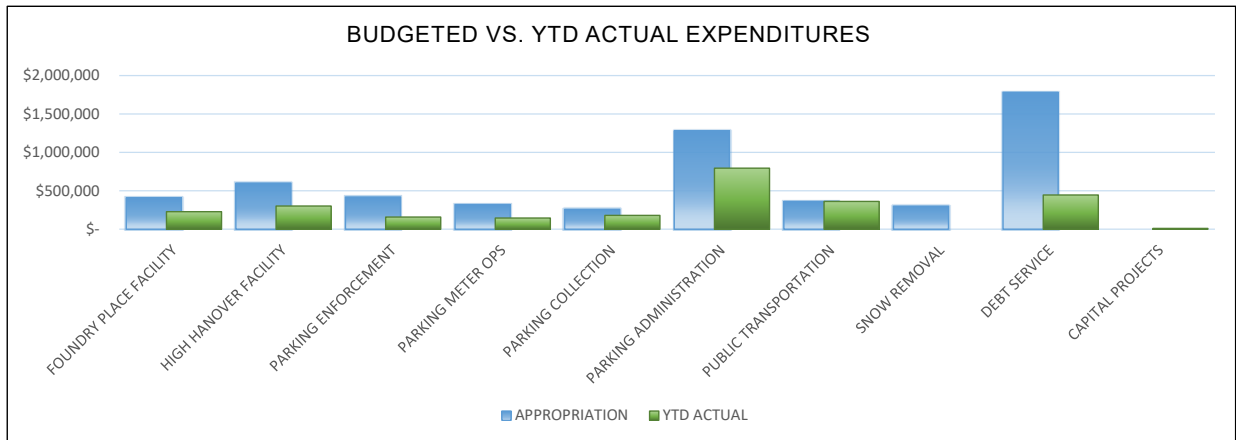
Estimated Revenues from Parking related fees are estimated for FY21 to be \$ 5.7 million.

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 February 28, 2021				
FOUNDRY PLACE FACILITY	407,346	24,324	2,544	230,951	176,395	56.7%
HIGH HANOVER FACILITY	600,249	33,190	5,778	307,953	292,296	51.3%
PARKING ENFORCEMENT	419,484	20,931	22,513	181,188	238,296	43.2%
PARKING METER OPS	320,906	13,681	56,617	202,516	118,390	63.1%
PARKING COLLECTION	258,382	20,832	-	180,306	78,076	69.8%
PARKING ADMINISTRATION	1,279,434	84,170	84	794,841	484,592	62.1%
PUBLIC TRANSPORTATION	362,000	-	-	362,000	-	100.0%
PARKING ENGINEERING	159,723	8,502	-	-	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	205,630	87,536	2,716,163	3,247,674	45.5%