

City of
Portsmouth

New Hampshire



Monthly Financial Summary Report

Month Ending November 30, 2020

41.7% Fiscal Year

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Financial Documents

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

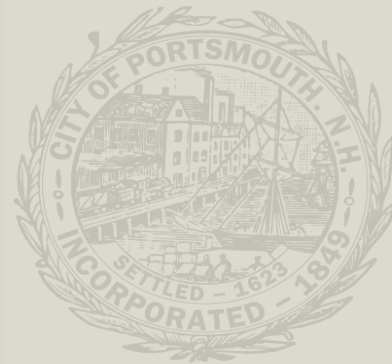
www.cityofportsmouth.com/Finance

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>

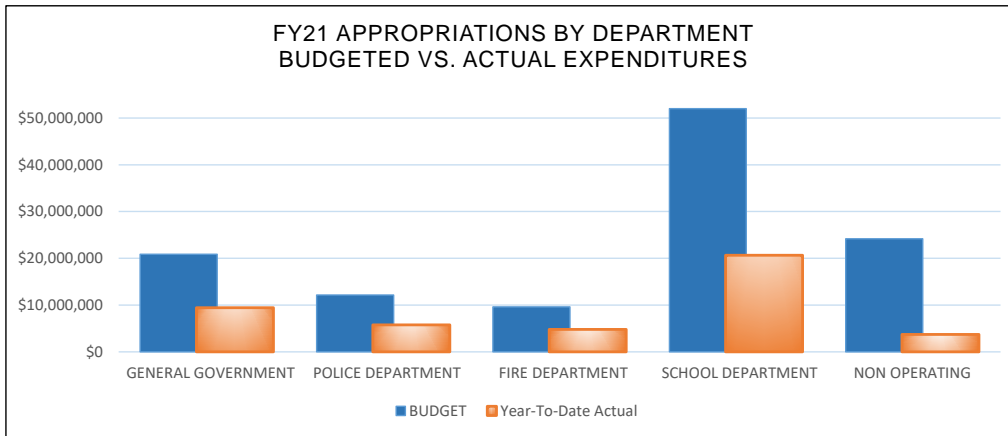
EXPENDITURES - detail pg 3 & 4

	Approved	% of Total
Municipal	\$20,896,449	17.5%
Police	\$12,152,363	10.2%
Fire	\$9,624,468	8.1%
School	\$52,026,812	43.7%
Collective Bargaining	\$80,477	0.1%
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 November 30, 2020
41.7% of Fiscal Year



APPROPRIATION	PERIOD ENDING November 30, 2020	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	%tage Expended	
OPERATING						
GENERAL GOVERNMENT	20,896,449	1,289,883	224,260	9,440,831	11,455,619	45%
POLICE DEPARTMENT	12,152,363	760,796	14,460	5,768,634	6,383,729	47%
FIRE DEPARTMENT	9,624,468	538,779	16,619	4,800,315	4,824,153	50%
SCHOOL DEPARTMENT	52,026,812	3,205,953	-	20,658,684	31,368,128	40%
COLLECTIVE BARGAINING	80,477	-	-	-	80,477	-
INDOOR POOL/PRESOTT PARK	174,344	-	-	150,000	24,344	86%
TOTAL OPERATING	94,954,913	5,795,411	255,339	40,818,463	54,136,450	43%
NON OPERATING						
DEBT SERVICE	13,270,440	133,997	-	2,300,614	10,969,826	17%
COUNTY TAX	5,699,880	-	-	-	5,699,880	0%
CAPITAL OUTLAY	1,276,000	-	6	50,576	1,225,424	4%
OTHER NON-OPERATING	3,914,105	343,794	9,550	1,373,872	2,540,233	35%
TOTAL NON OPERATING	24,160,425	477,791	9,556	3,725,063	20,435,362	15%
TOTAL	119,115,338	6,273,203	264,895	44,543,526	74,571,812	37%

EXPENDITURE TRENDS

JULY:

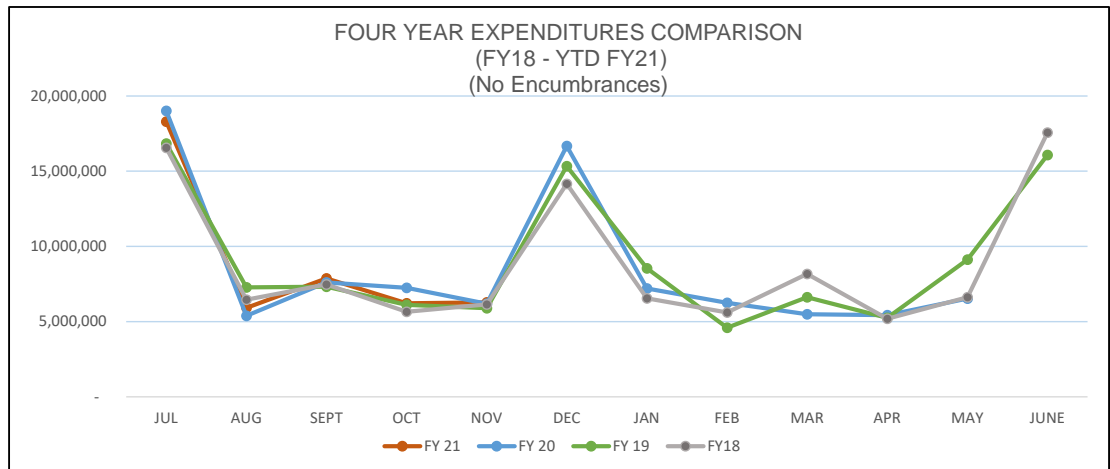
Annualized Expenditures
 Transfer out from
 Departments to the *Leave
 at Termination and Health
 Insurance Stabilization*
 Funds.

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	-
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 November 30, 2020

41.7% of Fiscal Year

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	% EXPENDED
GENERAL GOVERNMENT						
SALARIES	8,501,759	629,815	-	3,183,391	5,318,369	37%
PART TIME SALARIES	1,083,199	63,331	-	343,919	739,280	32%
OVERTIME	364,878	50,564	-	145,697	219,181	40%
LONGEVITY	62,410	89	-	460	61,950	1%
* LEAVE AT TERMINATION	250,000	-	-	250,000	-	100%
* HEALTH STABILIZATION FUND	2,190,243	-	-	2,190,243	-	100%
HEALTH PREMIUM STIPEND	25,000	-	-	5,686	19,314	23%
RETIREMENT	1,360,593	80,832	-	525,135	835,458	39%
OTHER BENEFITS	1,225,486	69,079	-	536,456	689,029	44%
OTHER OPERATING	5,832,881	396,174	224,260	2,259,843	3,573,038	39%
TOTAL GENERAL GOVERNMENT	20,896,449	1,289,883	224,260	9,440,831	11,455,619	45%
*Annualized Expenditures	(2,440,243)			(2,440,243)		
Net total	18,456,206	1,289,883	224,260	7,000,588	11,455,619	38%
POLICE DEPARTMENT						
SALARIES	6,046,099	432,625	-	2,288,247	3,757,852	38%
PART TIME SALARIES	154,267	8,785	-	30,912	123,355	20%
OVERTIME	586,022	79,404	-	281,436	304,586	48%
HOLIDAY	199,486	17,633	-	69,955	129,531	35%
LONGEVITY	44,094	-	-	-	44,094	0%
STIPENDS	91,163	1,091	-	2,701	88,462	3%
SPECIAL DETAIL	60,630	2,249	-	9,185	51,445	15%
* LEAVE AT TERMINATION	130,203	-	-	130,203	-	100%
* HEALTH INSURANCE	1,805,664	-	-	1,805,664	-	100%
HEALTH PREMIUM STIPEND	14,000	-	-	3,997	10,003	29%
RETIREMENT	1,752,056	134,379	-	663,132	1,088,924	38%
OTHER BENEFITS	490,960	24,882	-	258,276	232,684	53%
OTHER OPERATING	777,719	59,748	14,460	224,926	552,793	29%
POLICE DEPARTMENT TOTAL	12,152,363	760,796	14,460	5,768,634	6,383,729	47%
*Annualized Expenditures	(1,935,867)			(1,935,867)		
Net total	10,216,496	760,796	14,460	3,832,767	6,383,729	38%
FIRE DEPARTMENT						
SALARIES	4,032,282	287,243	-	1,536,764	2,495,518	38%
PART TIME SALARIES	54,973	4,065	-	19,864	35,109	36%
OVERTIME	687,000	50,338	-	285,000	402,000	41%
HOLIDAY	159,153	12,632	-	51,611	107,542	32%
LONGEVITY	30,865	-	-	-	30,865	0%
CERTIFICATION STIPENDS	311,387	22,697	-	114,644	196,743	37%
* LEAVE AT TERMINATION	70,084	-	-	70,084	-	100%
* HEALTH INSURANCE	1,465,134	-	-	1,465,134	-	100%
HEALTH PREMIUM STIPEND	81,996	-	-	22,822	59,174	28%
RETIREMENT	1,578,681	111,164	-	592,462	986,219	38%
OTHER BENEFITS	536,095	13,020	-	424,978	111,117	79%
OTHER OPERATING	616,818	37,620	16,619	216,952	399,866	35%
FIRE DEPARTMENT TOTAL	9,624,468	538,779	16,619	4,800,315	4,824,153	50%
*Annualized Expenditures	(1,535,218)			(1,535,218)		
Net total	8,089,250	538,779	16,619	3,265,097	4,824,153	40%
SCHOOL						
SALARIES	27,924,648	2,074,225	-	8,072,241	19,852,407	29%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	7,916,267	-	-	7,916,267	-	100%
RETIREMENT	4,543,910	331,405	-	1,281,427	3,262,483	28%
WORKERS COMPENSATION	114,867	-	-	114,867	-	100%
OTHER BENEFITS	3,211,800	221,277	-	989,124	2,222,676	31%
OTHER OPERATING	8,015,320	579,046	-	1,984,758	6,030,562	25%
SCHOOL DEPARTMENT TOTAL	52,026,812	3,205,953	-	20,658,684	31,368,128	40%
*Annualized Expenditures	(8,216,267)			(8,216,267)		
Net total	43,810,545	3,205,953	-	12,442,417	31,368,128	28%
NON-OPERATING						
DEBT SERVICE	13,270,440	133,997	-	2,300,614	10,969,826	17%
COUNTY TAX	5,699,880	-	-	-	5,699,880	0%
CAPITAL OUTLAY	1,276,000	-	6	50,576	1,225,424	4%
OTHER NON-OPERATING	3,914,105	343,794	9,550	1,373,872	2,540,233	35%
TOTAL NON-OPERATING	24,160,425	477,791	9,556	3,725,063	20,435,362	15%
COLLECTIVE BARGAINING CONTINGENCY	80,477				80,477	
TRANSFER TO INDOOR POOL	75,000				75,000	
TRANSFER TO PRESCOTT PARK	99,344				99,344	
TOTAL GENERAL FUND	119,115,338	6,273,203	264,895	44,393,526	74,721,812	37%

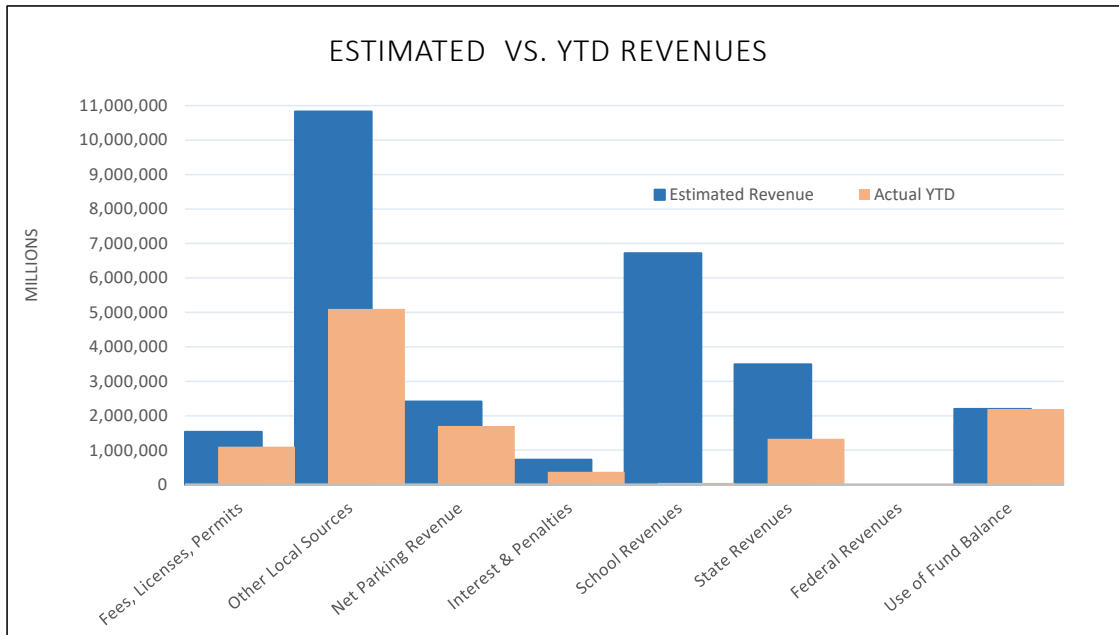
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.

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.

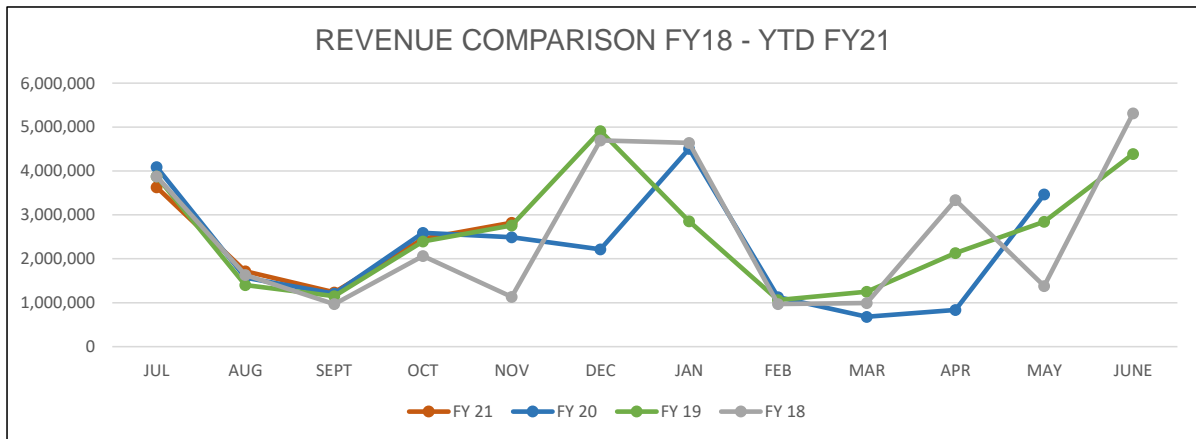
Other Non-Operating: Rolling Stock, IT upgrade and equipment replacement, contingency, overlay, etc.

GENERAL FUND REVENUES



REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD Received	%
Fees, Licenses, Permits	1,533,800	5%	1,105,824	72%
Other Local Sources	10,828,572	39%	5,098,844	47%
Net Parking Revenue	2,412,305	9%	1,706,909	71%
Interest & Penalties	720,549	3%	370,110	51%
School Revenues	6,717,200	24%	49,767	1%
State Revenues	3,489,429	13%	1,330,563	38%
Federal Revenues	0	0%	0	0%
Use of Fund Balance	2,200,000	8%	2,200,000	100%
TOTAL REVENUES	\$ 27,901,855	100%	\$ 11,862,017	43%

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	2,821,681	-
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 NOVEMBER 30, 2020 - 41.7% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	91,213,483	91,850,101	91,850,101	101%
TOTAL PROPERTY TAXES	91,213,483	91,850,101	91,850,101	101%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	12,000	4,706	10,248	85%
OTHER LICENSES	26,000	50	1,510	6%
PLANNING BOARD	80,000	8,798	51,131	64%
BOARD OF ADJUSTMENTS	45,000	1,070	8,600	19%
SITE REVIEW	35,000	0	200	1%
BLD PERMITS-PORTS	540,000	183,355	574,432	106%
BLD PERMITS-PEASE	55,000	5,210	48,460	88%
BLD PERMITS-FIRE	95,000	12,962	51,010	54%
ELEC PERMITS-PORT	105,000	7,580	68,076	65%
ELEC PERMITS-PEASE	15,000	0	2,500	17%
PLUM PERMITS-PORT	154,000	14,720	136,245	88%
PLUM PERMITS-PEASE	20,000	0	14,830	74%
SIGN PERMITS	6,000	435	1,815	30%
POLICE HAND GUN PERMITS	300	40	190	63%
POLICE ALARMS	30,000	5,125	10,775	36%
BURNING PERMITS	1,500	0	0	0%
EXCAVATION PERMITS	50,000	4,975	24,525	49%
FLAGGING PERMIT	9,000	775	3,375	38%
SOLID WASTE	50,000	7,103	40,265	81%
OUTDOOR POOL	0	0	0	0%
RECREATION RENTALS	120,000	(234)	(728)	-1%
BOAT RAMP FEES	10,000	0	7,250	73%
HEALTH FOOD PERMITS	75,000	300	51,115	68%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,533,800	256,970	1,105,824	72%
OTHER LOCAL SOURCES				
TIMBER TAX	500	0	0	0%
PAYMENTS IN LIEU OF TAXES	175,600	0	30,000	17%
MUNICIPAL AGENT FEES	72,000	5,433	32,274	45%
MOTOR VEHICLE FEES	4,850,000	366,481	2,109,207	43%
TITLE APPLICATIONS	9,000	786	4,766	53%
BOAT REGISTRATION	10,000	325	2,971	30%
PDA AIRPORT DISTRICT	2,680,000	1,382,673	1,382,673	52%
WATER/SEWER OVERHEAD	1,384,172	115,348	576,738	42%
SALE - MUNICIPAL PROP	5,000	0	31,350	627%
MISC REVENUE	67,000	4,159	155,363	232%
DOG LICENSES	17,000	406	3,706	22%
MARRIAGE LICENSES	2,200	91	1,099	50%
CERTIFICATES-BIRTH	27,000	2,477	12,943	48%
RENTAL OF CITY PROPERTY	70,000	4,335	74,615	107%
RENTAL OF CITY HALL COM	21,000	1,742	8,732	42%
CABLE FRANCHISE FEE	360,000	121,387	240,264	67%
POLICE OUTSIDE DETAIL	160,000	48,296	113,281	71%
UNFOUNDED FIRE ALARMS	0	200	200	0%
AMBULANCE FEES	900,000	64,601	316,342	35%
BLASTING PERMIT	100	200	300	300%
NEW DRIVEWAY PERMIT	3,000	50	350	12%
WELFARE DEPT REIMBURSEMENT	15,000	0	1,670	11%
TOTAL OTHER LOCAL SOURCES	10,828,572	2,118,990	5,098,844	47%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	2,029,175	199,035	1,168,885	58%
METER SPACE RENTAL	46,591	35,045	151,455	325%
PARKING METER -IN DASH	46,072	2,942	24,677	54%
CHARGING STATION	4,000	0	1,588	40%
HANOVER TRANSIENT	1,458,701	102,848	795,362	55%
HANOVER PASSES	1,337,700	109,556	560,539	42%
FOUNDRY PL TRANSIENT	114,640	9,401	67,568	59%
FOUNDRY PL PASSES	301,780	16,525	98,697	33%
PASS REINSTATEMENT	900	90	195	22%
FOUNDRY PL PASS REINSTATEMENT	700	30	60	9%
PARKING VIOLATIONS	405,350	56,182	229,424	57%
BOOT REMOVAL FEE	6,144	0	0	0%
SUMMONS ADMINISTRATION FEE	250	0	0	0%
TOTAL PARKING REVENUES	5,752,003	531,655	3,098,450	54%
TRANSFER TO PARKING FUND	(3,339,698)	(278,308)	(1,391,541)	42%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	253,347	1,706,909	71%
INTEREST & PENALTIES				
INTEREST ON TAXES	170,549	1,621	94,307	55%
INTEREST ON INVESTMENT	550,000	52,277	275,803	50%
TOTAL INTEREST & PENALTIES	720,549	53,898	370,110	51%
SCHOOL REVENUES				
TUITION	6,704,200	9,734	49,767	1%
OTHER SOURCES	13,000	0	0	0%
TOTAL SCHOOL REVENUES	6,717,200	9,734	49,767	1%
STATE REVENUES				
MUNICIPAL AID	205,234	0	194,479	0%
ROOMS AND MEALS TAX	1,125,000	0	0	0%
HIGHWAY BLOCK GRANT	402,000	128,743	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	128,743	1,330,563	38%
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	94,671,782	103,712,118	87%

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

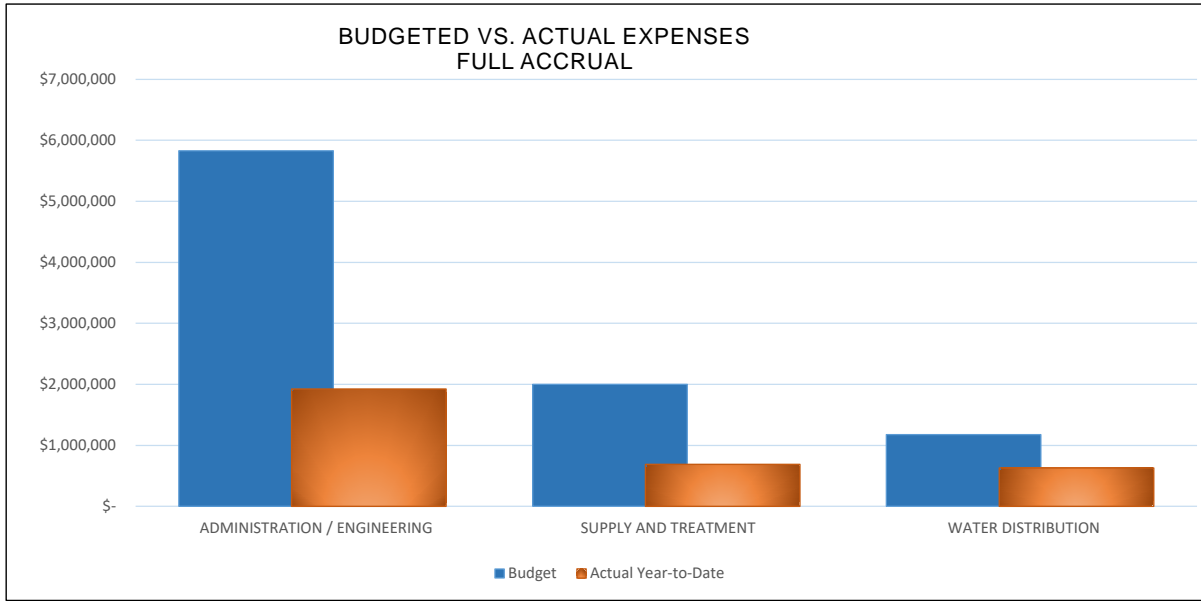
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

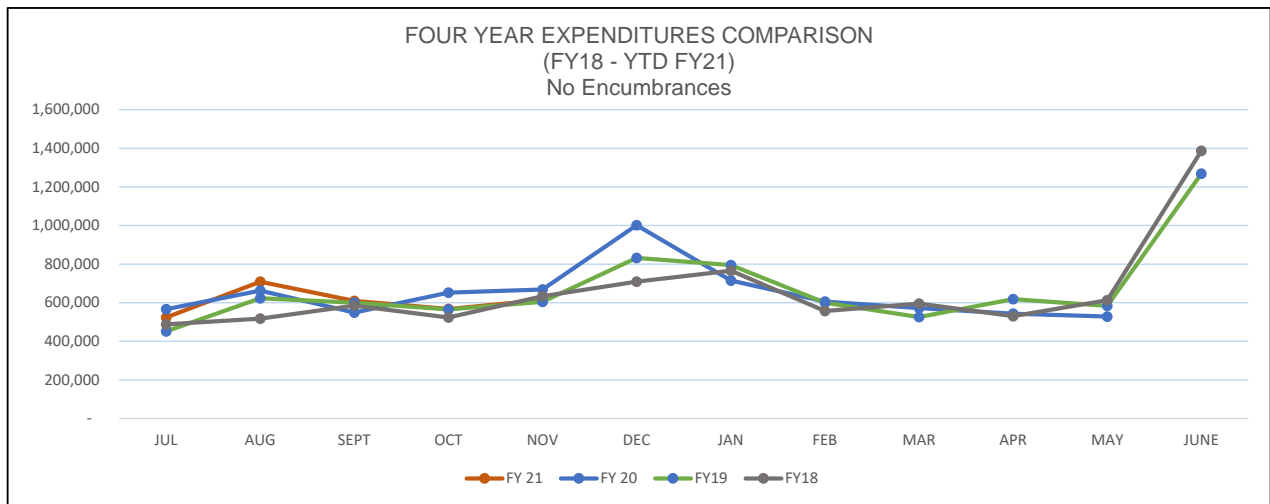
WATER FUND YTD EXPENSES

MONTH ENDING November 30, 2020

41.7% of Fiscal Year



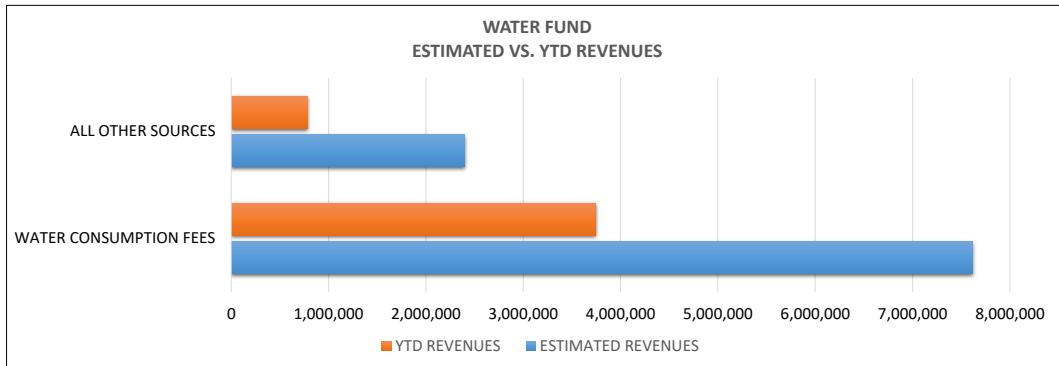
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
		November 30, 2020				
ADMINISTRATION / ENGINEERING	5,829,188	388,115	15,127	1,923,162	3,906,026	33.0%
SUPPLY AND TREATMENT	1,996,850	115,302	73,503	688,232	1,308,618	34.5%
WATER DISTRIBUTION	1,176,378	110,319	128,305	629,301	547,077	53.5%
TOTAL	9,002,416.00	613,735	216,935	3,240,695	5,761,721	36.0%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 21	523,757	708,733	609,918	567,613	613,735	-
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
FY 18	488,099	518,219	585,122	522,965	633,742	708,600

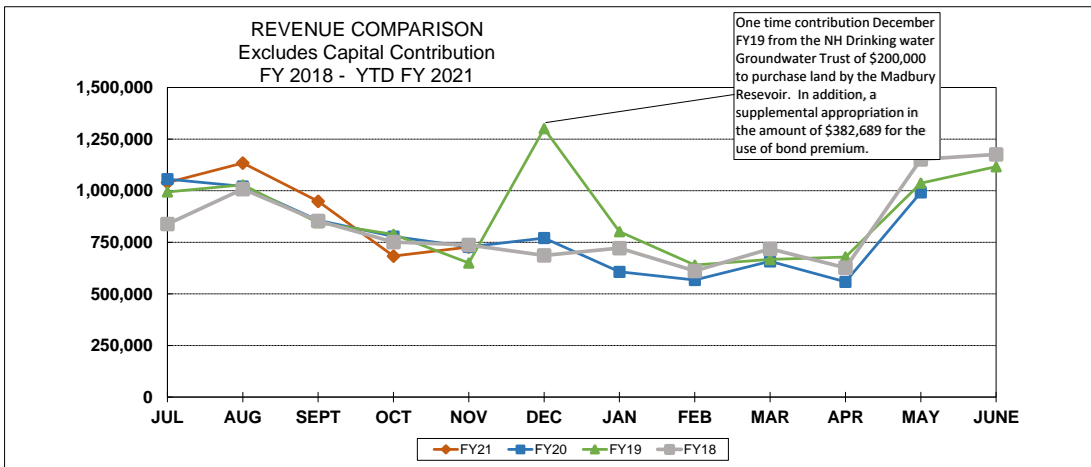
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 21	-	-	-	-	-	-
FY 20	715,268	606,134	572,540	543,605	528,530	-
FY 19	794,488	599,554	525,873	618,095	584,288	1,268,493
FY 18	766,312	556,833	595,793	530,773	612,272	1,386,622

WATER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	7,618,748	76.1%	3,747,116	49.2%
OTHER CHARGES	2,024,443	20.2%	693,939	34.3%
OTHER FINANCING SOURCES	367,486	3.8%	91,799	25.0%
CAPITAL CONTRIBUTIONS	0	0.0%	825,048	0.0%
TOTAL	\$ 10,010,677	100.0%	\$ 5,357,902	53.5%

- 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	<u>825,048</u>
Total to date	\$9,004,807

FY20 YTD	\$52,000
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FY	JUL	AUG	SEPT	OCT	*NOV	DEC
FY21	1,039,610	1,134,074	948,716	683,454	727,000	-
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

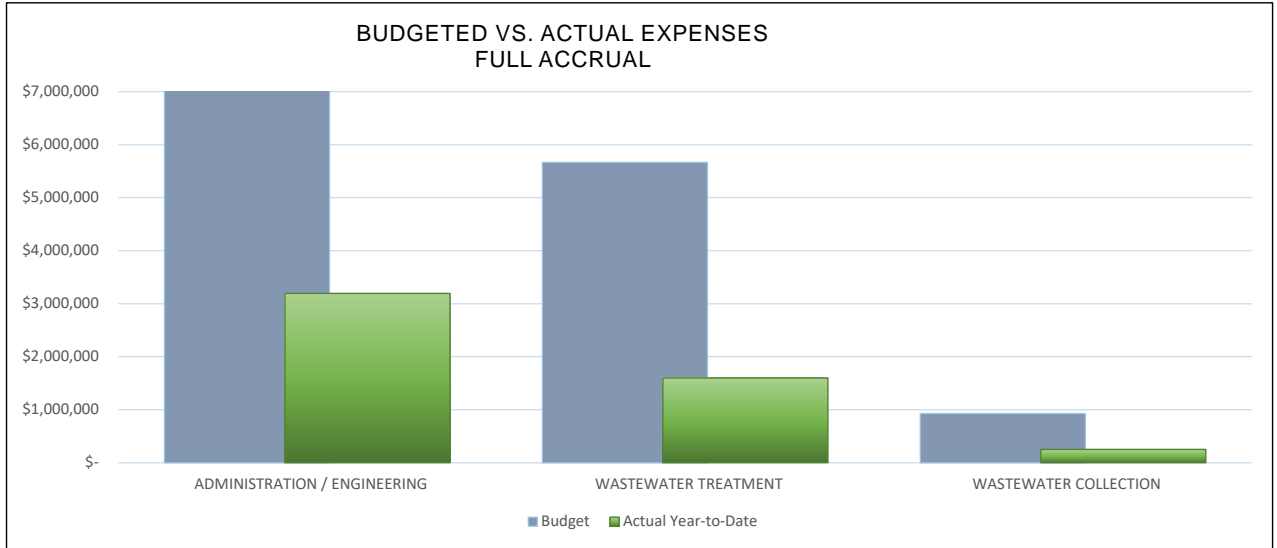
FY	JAN	FEB	MAR	APR	MAY	JUNE
FY21	-	-	-	-	-	-
FY20	606,941	567,523	657,476	558,450	991,948	-
FY19	801,873	639,863	666,901	678,537	1,036,551	1,116,114
FY18	721,789	611,340	718,228	626,619	1,151,748	1,175,887

*Estimated

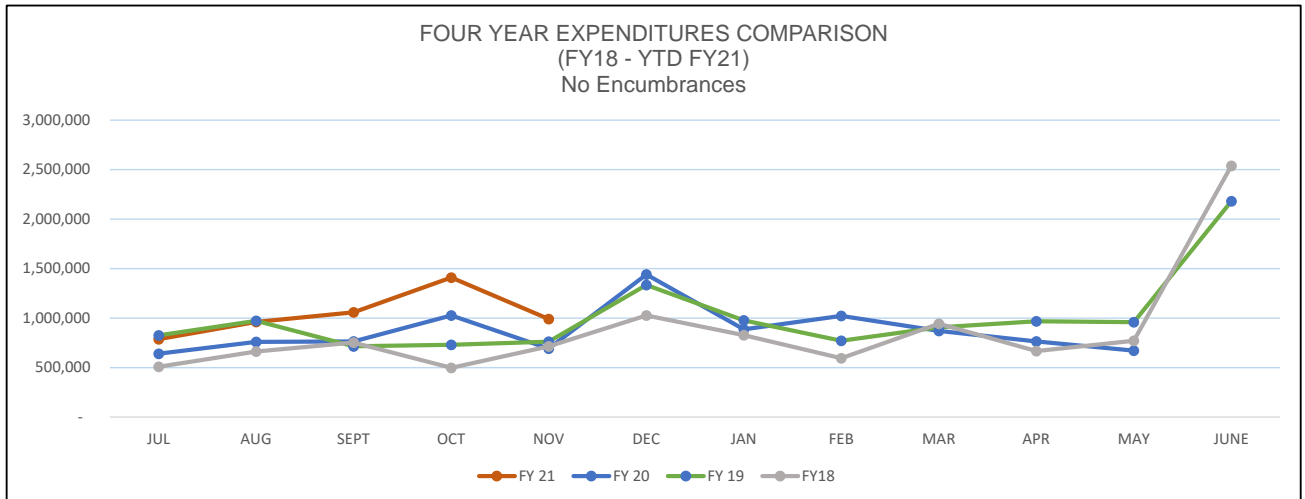
SEWER FUND EXPENSES

MONTH ENDING November 30, 2020

41.7% of Fiscal Year



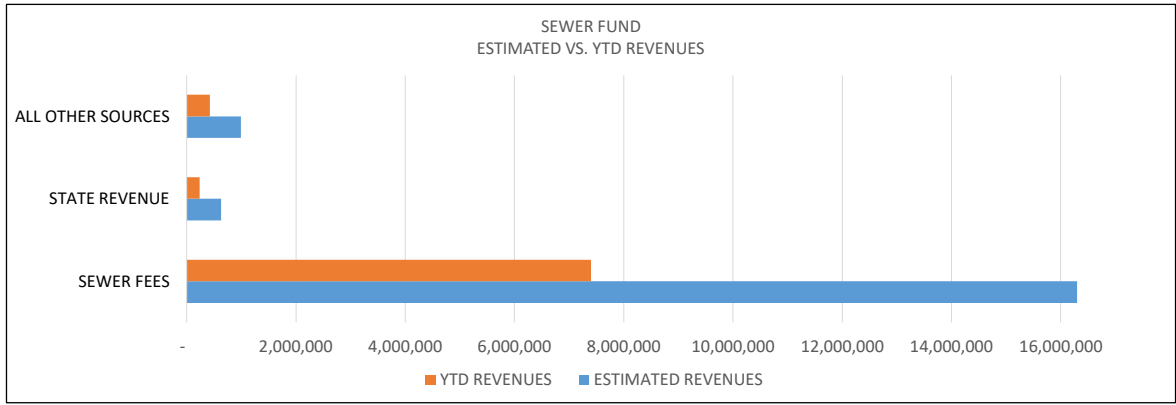
SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
		November 30, 2020				
ADMINISTRATION / ENGINEERING	12,431,063	617,556	24,892	3,194,343	9,236,720	25.7%
WASTEWATER TREATMENT	5,667,258	335,110	29,301	1,598,107	4,069,151	28.2%
WASTEWATER COLLECTION	925,736	37,468	60,401	250,770	674,966	27.1%
TRANSFER TO STORMWATER	277,707	-	-	277,707	-	100.0%
TOTAL	19,301,764	990,133	114,593	5,320,928	13,980,836	27.57%



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
FY18	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
FY18	826,304	593,065	942,121	667,514	771,142	2,539,517

SEWER FUND REVENUES



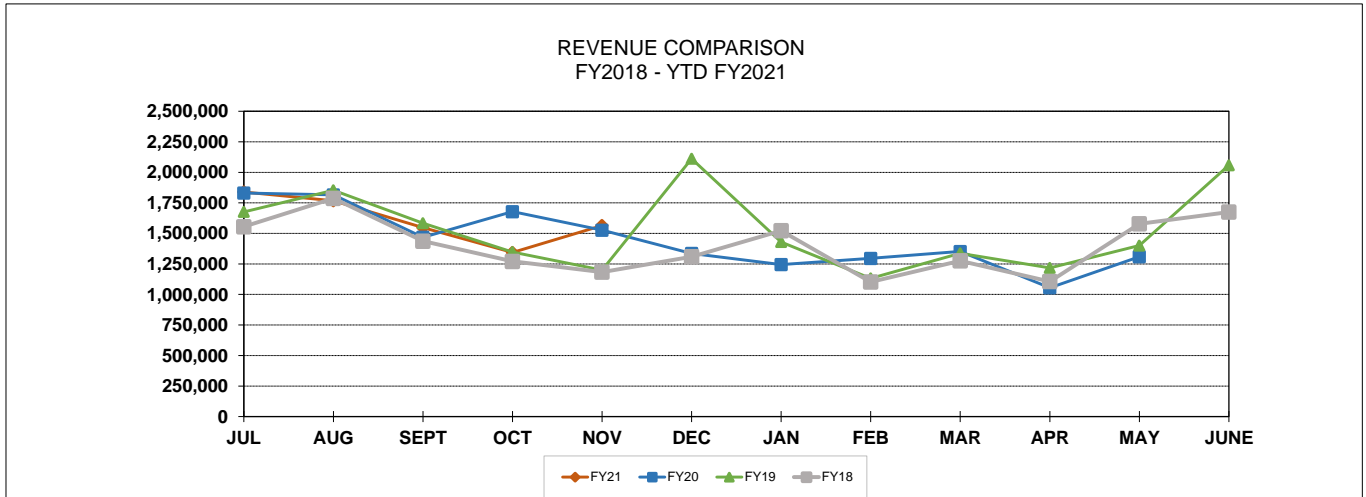
Sewer Fund Estimated and Year-to-Date Revenues				
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	16,297,829	91.0%	7,402,985	45.4%
OTHER CHARGES	348,000	1.9%	46,950	13.5%
STATE REVENUE	628,252	3.5%	238,355	37.9%
OTHER FINANCING SOURCES	644,918	3.6%	374,161	58.0%
TOTAL	17,918,999	100.0%	8,062,451	45.0%

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	1,548,015	1,343,834	1,564,568	-
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

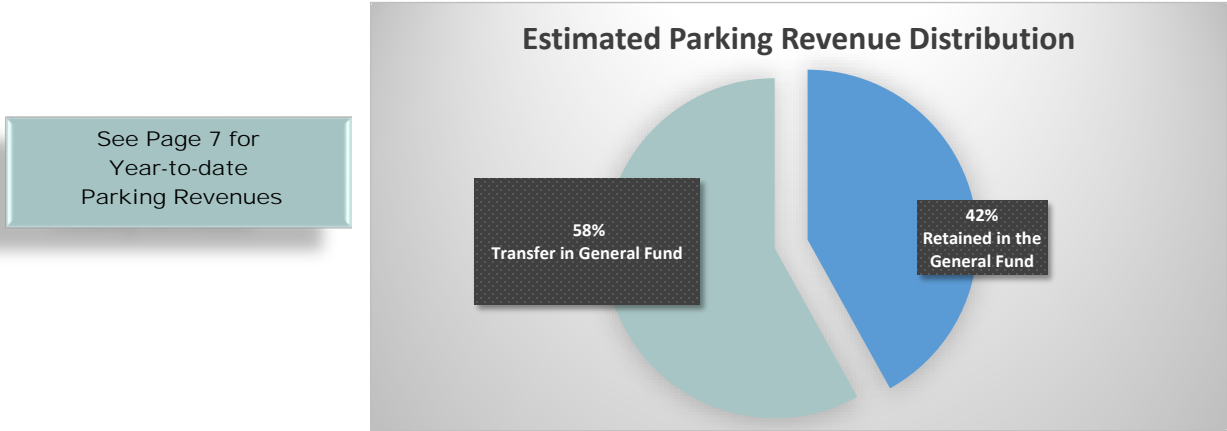
MONTH ENDING November 30, 2020

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.

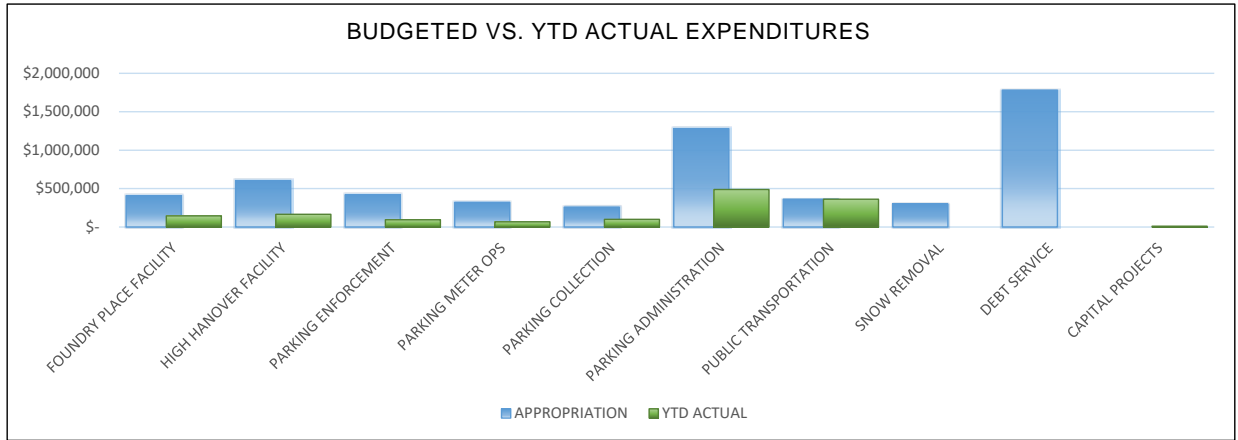
REVENUES

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 November 30, 2020				
FOUNDRY PLACE FACILITY	407,346	29,097	3,468	148,556	258,790	36.5%
HIGH HANOVER FACILITY	600,249	39,738	7,339	172,984	427,265	28.8%
PARKING ENFORCEMENT	419,484	23,549	36,000	130,534	288,950	31.1%
PARKING METER OPS	320,906	11,899	77,345	145,227	175,679	45.3%
PARKING COLLECTION	258,382	19,650	-	99,990	158,392	38.7%
PARKING ADMINISTRATION	1,279,434	110,548	168	488,392	791,042	38.2%
PUBLIC TRANSPORTATION	362,000	326,273	-	362,000	-	100.0%
PARKING ENGINEERING	159,723	-	-	-	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	560,754	124,320	1,558,432	4,405,405	26.1%