



2/17/2021

Memorandum

From: John Domaleski, Deputy Finance Director
To: Portsmouth Town Council
Via: Richard Rainer, Town Administrator

Subj: Monthly Finance Report for January 2021

1. Honorable Council, attached is the budget update for January 2021. This update represents 58% of the current fiscal year. Overall revenues are currently at 53%, lower than last year's 56%. Expenditures are at 57%, higher than last year's 56%.
2. There will be a cycle of bond payments being made starting shortly for the second half of the year.

Very respectfully,

John Domaleski

Town of Portsmouth
Monthly Budget Report: Revenues
January 31, 2021

REVENUES	FY21			FY20			Year to Year Change	Annual Projection	Budget (under)/over Projection
	Year to Date	Budget	% Budget	Year to Date	Budget	% Budget			
<u>General Property Taxes & PILOT</u>									
RE & PP Property Taxes	27,664,118	56,145,283	49%	28,762,866	54,194,288	53%	(1,098,748)	-	56,145,283
MV Property Taxes	829,923	1,588,966	52%	1,458,837	1,852,949	79%	(628,914)	-	1,588,966
	28,494,041	57,734,249	49%	30,221,703	56,047,237	54%	(1,727,662)	-	57,734,249
Allowance for Doubtfull Accts	-	(1,594,234)			(1,431,816)		-	-	(1,594,234)
	28,494,041	56,140,015	51%	30,221,703	54,615,421	55%	(1,727,662)	-	56,140,015
Prorated	31,569	55,000	57%	34,507	50,000	69%	(2,938)	-	55,000
PILOT	-	10,000	0%	4,878	11,500	42%	(4,878)	-	10,000
Prior Year	2,071,078	1,300,000	159%	884,696	1,150,000	77%	1,186,382	-	1,300,000
Total Property Taxes	30,596,688	57,505,015	53%	31,145,784	55,826,921	56%	(549,096)	-	57,505,015
<u>State Aid</u>									
State Aid for School	2,243,724	3,846,384	58%	2,254,976	4,056,226	56%	(11,252)	-	3,846,384
Housing Aid	116,558	552,754	21%	181,636	565,385	32%	(65,078)	-	552,754
Hotel & Meal (includes state aide)	166,891	332,650	50%	215,280	306,555	70%	(48,389)	-	332,650
Pub Svc Corp	216,936	220,104	99%	220,104	218,991	101%	(3,168)	-	220,104
MV Excise Reimbursement	-	94,646	0%	94,646	94,646	100%	(94,646)	-	94,646
MV Excise Phase Out Reimb	187,098	577,168	32%	326,324	372,002	88%	(139,226)	-	577,168
Library Aid	32,235	116,067	28%	60,228	113,429	53%	(27,993)	-	116,067
	2,963,442	5,739,773	52%	3,353,194	5,727,234	59%	(389,752)	-	5,739,773

Town of Portsmouth
Monthly Budget Report: Revenues
January 31, 2021

31-Jan-21	FY21			FY20			Year to Year	Annual	Budget
REVENUES	Year to Date	Budget	% Budget	Year to Date	Budget	% Budget	Change	Projection	(under)/over Projection
Department Fees									
Tax Collector									
Municipal Lien Fees	17,325	17,500	99%	12,625	16,000	79%	4,700	-	17,500
Field Cards & Maps	2,021	1,000	202%	536	1,000	54%	1,485	-	1,000
Penalties & Interest	160,201	300,000	53%	142,538	300,000	48%	17,663	-	300,000
Total Tax Collector	179,547	318,500	56%	155,699	317,000	49%	23,848	-	318,500
Town Clerk									
Beverage Licenses	51,909	43,000	121%	43,100	46,233	93%	8,809	-	43,000
Dog Licenses & Enforcement	2,648	15,500	17%	2,251	16,500	14%	397	-	15,500
RE Transfer Fees	355,367	410,000	87%	271,428	378,750	72%	83,939	-	410,000
Recording Fees	168,624	200,000	84%	123,822	200,000	62%	44,802	-	200,000
Short-Term Rental	5,103	10,000	51%	13,714	3,000	457%	(8,611)	-	10,000
Other TC Misc. Receipts	19,683	44,000	45%	24,593	38,900	63%	(4,910)	-	44,000
Total Town Clerk	603,334	722,500	84%	478,908	683,383	70%	124,426	-	722,500
Municipal and Probate Courts	26,102	33,000	79%	17,195	33,000	52%	8,907	-	33,000
Building Inspection									
Building Inspections	145,111	334,400	43%	151,583	203,712	74%	(6,472)	-	334,400
Electrical Inspections	25,116	49,500	51%	20,791	42,374	49%	4,325	-	49,500
Mechanical Inspections	28,990	62,300	47%	26,052	51,361	51%	2,938	-	62,300
Plumbing Inspections	11,332	19,600	58%	8,319	11,413	73%	3,013	-	19,600
Other (Demo / Solar)	19,132	12,500	153%	9,264	19,118	48%	9,868	-	12,500
Total Bldg Inspector	229,681	478,300	48%	216,009	327,978	66%	13,672	-	478,300
Planning									
Board of Review Filings	5,100	9,000	57%	5,361	9,000	60%	(261)	-	9,000
Planning Board Filings	21,050	12,000	175%	600	12,000	5%	20,450	-	12,000
Road Inspections	3,813	20,000	19%	8,017	20,000	40%	(4,204)	-	20,000
Total Planning	29,963	41,000	73%	13,978	41,000	34%	15,985	-	41,000
Police Dept									
Alarm Permits	260	10,000	3%	5,950	10,500	57%	(5,690)	-	10,000
Pistol & Hunting	1,115	2,300	0%	1,740	-	0%	(625)	-	2,300
VIN Fees	2,340	10,500	22%	3,090	10,000	31%	(750)	-	10,500
Police Detail & Admin	21,549	110,000	20%	33,390	120,000	28%	(11,841)	-	110,000
Parking Fines	9,900	1,100	900%	570	1,100	52%	9,330	-	1,100
Fingerprints	2,640	7,500	35%	3,740	7,500	50%	(1,100)	-	7,500
Police Reports	1,179	3,500	34%	2,145	3,500	61%	(966)	-	3,500
Traffic Fines	26,536	110,000	24%	40,810	110,000	37%	(14,274)	-	110,000
Animal Control Fines	860	1,200	72%	410	1,500	27%	21,139	-	1,200
Total Police	66,379	256,100	26%	91,845	264,100	35%	(4,777)	-	256,100
Harbor Master									
Mooring Fees & Fines	38,731	107,126	36%	20,709	107,500	19%	18,022	-	107,126
Total Harbor Master	38,731	107,126	36%	20,709	107,500	19%	18,022	-	107,126
Total Police	105,110	363,226	29%	112,554	371,600	30%	13,245	-	363,226
Finance									
Other Finance	5,947	6,000	99%	5,174	6,250	83%	773	-	6,000
Investment Income	6,893	100,250	7%	50,495	100,000	50%	(43,602)	-	100,250
Total Finance	12,840	106,250	12%	55,669	106,250	52%	(42,829)	0	106,250
Fire									
Fire Marshal	-	-	-	-	50,000	0%	-	-	-
Ambulance	423,997	775,000	55%	446,738	750,000	60%	(22,741)	-	775,000
MV Mitigation	-	-	-	-	10,000	0%	-	-	-
Misc	420	-	-	1,117	-	-	(697)	-	-
Total Fire	424,417	775,000	55%	447,855	810,000	55%	(23,438)	-	775,000
Public Works									
Transfer Station Stickers	4,980	35,000	14%	8,807	20,000	44%	(3,827)	-	35,000
Recreation Department									
Sandy Point Beach	-	30,000	0%	21,500	30,000	72%	(21,500)	-	30,000
Recreation Programs	-	3,500	0%	6,825	10,000	68%	(6,825)	-	3,500
Summer Camp	42,607	68,000	63%	69,069	20,000	345%	(26,462)	-	68,000
Brown House	12,300	24,000	51%	9,405	24,000	39%	2,895	-	24,000
Recreation Others	8,172	1,000	817%	-	1,020	0%	8,172	-	1,000
Total Recreation	63,079	126,500	50%	106,799	85,020	126%	(43,720)	-	126,500
Total Municipal	1,679,053	2,999,276	56%	1,613,473	2,795,231	58%	86,269	-	2,999,276

Town of Portsmouth
Monthly Budget Report: Revenues
January 31, 2021

31-Jan-21	FY21			FY20			Year to Year Change	Annual Projection	Budget (under)/over Projection
REVENUES	Year to Date	Budget	% Budget	Year to Date	Budget	% Budget			
<u>Rental & Investment & Others</u>									
<u>Rental Revenue</u>									
Melville Campground	39,841	77,485	51%	-	75,000	0%	39,841	-	77,485
Cell Towers	69,426	96,371	72%	67,662	96,371	70%	1,764	-	96,371
<u>Glen Farm</u>									
Glen Farm-Equestrian	3,800	8,000	0%	-	8,000	0%	3,800	-	8,000
Glen Farm-Polo	-	18,626	0%	-	16,000	0%	-	-	18,626
Glen Farm-Special Events	-	15,000	0%	7,450	15,000	50%	(7,450)	-	15,000
Glen Farm-Agricultural	-	932	0%	-	860	0%	-	-	932
Glen Park	-	-		-	-		-	-	-
Glen Farm-PI Dock	-	-		4,435	7,626	58%	(4,435)	-	-
Total Glen Farm	3,800	42,558		11,885	47,486		(8,085)	-	42,558
Total Rental Revenue	113,067	216,414	52%	79,547	218,857	36%	33,520	-	216,414
Glen Manor House	-	107,494	0%	-	270,000	0%	-	-	107,494
Glen Park (shown in Misc)	2,263	-		475	-		1,788	-	-
School SRO	-	40,000	0%	5,000	40,000	13%	(5,000)	-	40,000
Special Revenue	-	-		-	-		-	-	-
Total rental & investment	115,329	363,908	32%	85,022	528,857	16%	30,307	-	363,908
Surplus (Bond)							-	-	-
Transfers In	40,000						40,000	-	-
TOTAL	35,394,513	66,607,972	53%	36,197,473	64,878,243	56%	(822,271)	-	66,607,972
Coronavirus Aid Relief Fund (CFR)	174,053.39	-	0%	-	-	-	174,053	-	-
TOTAL	35,568,567	66,607,972	53%	36,197,473	64,878,243	56%	(648,217)	-	102,646

**Town of Portsmouth
Monthly Budget Report-Expenditures
January 31, 2021**

1/31/2021	FY21			FY20			Year to Year Change
EXPENDITURES	Year to Date	Budget	% Budget	Year to Date	Budget	% Budget	
<u>General Government</u>							214
Town Council	6,477	11,366	57%	6,263	12,366	51%	6,227
Town Administrator	189,855	309,725	61%	183,628	298,231	62%	39,865
Town Clerk	236,640	366,925	64%	196,775	324,672	61%	65,895
Canvassing	181,863	268,760	68%	115,968	213,671	54%	109,790
Finance	700,923	808,989	87%	591,133	787,529	75%	532,414
HR	1,260,992	2,137,231	59%	728,578	2,207,790	33%	164
Legal	98,362	388,690	25%	98,198	251,900	39%	79,309
Technology	134,651	215,667	62%	55,342	221,462	25%	(116,284)
Tax/Assessor	273,176	531,201	51%	389,460	584,751	67%	(96,697)
Planning	161,957	375,773	43%	258,654	383,994	67%	45,647
Building Official	247,174	344,015	72%	201,527	317,510	63%	(954)
Eco Development	24,599	42,532	58%	25,553	43,798	58%	(6,574)
Planning Board	15,787	37,642	42%	22,361	32,692	68%	-
<u>Public Safety</u>							(193,094)
Police	3,558,715	6,772,862	53%	3,751,809	6,300,873	60%	45,216
PI Special Service	108,023	113,741	95%	62,807	101,445	62%	(6,522)
Animal Control	71,201	119,393	60%	77,723	116,550	67%	3,190
Harbormaster	48,871	104,317	47%	45,681	105,860	43%	369,183
Fire	3,960,631	6,923,081	57%	3,591,448	6,569,451	55%	1,946
Fire-EMA	5,235	9,500	55%	3,289	8,500	39%	-
<u>Public Works</u>							(32,988)
Dept Public Works	1,503,540	2,801,875	54%	1,536,528	2,858,223	54%	(44,602)
Snow Removal	42,982	175,764	24%	87,584	175,764	50%	287,805
Road Improvements	287,805	725,000	40%	-	700,000	0%	68,124
Road Improve -Maintenance	68,124	100,000	68%	-	-	0%	46,484
Prudence Island-Transfer Station	46,484	114,971	40%	-	-	0%	-
<u>Community Services</u>							38,855
<u>Civic Supports</u>							
Other Civic Support	699,174	1,028,226	68%	660,319	966,794	68%	-
<u>Recreation & Parks</u>							36,013
<u>Recreation</u>							(21,612)
Recreation General	127,450	201,212	63%	91,437	167,255	55%	-
Other Recreation	4,200	7,200	58%	25,812	42,423	61%	-
Glen Manor House	-	-	0%	-	-	0%	-
<u>Parks</u>							(178)
Glen Park	3,347	8,200	41%	3,525	8,100	44%	(2,925)
Melville Park	797	13,950	6%	3,722	11,500	32%	27,446
Melville Campground	27,446	-	0%	-	-	0%	-
AICA Mold	-	-	0%	-	-	0%	-
Elevator	-	-	0%	-	-	0%	-
PI Dock	-	-	0%	-	-	0%	-
Spruce Acres	-	-	0%	-	-	0%	-
Debt Service	1,444,618	2,595,556	56%	1,492,853	2,650,232	56%	(48,235)
<u>Transfers Out</u>							(44,172)
Septic Loan Debt Service	-	46,940	0%	44,172	47,876	92%	-
OPEB ER contribution	-	25,000	0%	-	25,000	0%	-
Town Capital Purchases	-	-	0%	79,294	218,355	36%	(79,294)
Fund Balance	-	-	0%	-	6,800	0%	-
Open Space Reserve	-	10,000	0%	-	-	0%	-
Reserve	-	-	0%	-	2,442	0%	-
Contingency	49,891	255,926	19%	-	29,382	0%	49,891
Total Municipal	15,590,990	27,991,230	56%	14,431,443	26,793,191	54%	1,159,547
<u>School (Education)</u>							(11,555)
School State	2,243,421	3,845,864	58%	2,254,976	4,056,226	56%	628,104
School Local	20,166,344	34,570,876	58%	19,538,240	33,590,691	58%	-
School Capital	-	-	-	-	-	-	-
Other School Capital	-	200,000	-	-	534,700	-	-
Health Care Reduction	-	-	-	-	(96,565)	0%	-
Total School	22,409,765	38,616,740	58%	21,793,216	38,085,052	57%	616,549
Grand Total	38,000,755	66,607,970	57%	36,224,659	64,878,243	56%	1,776,096