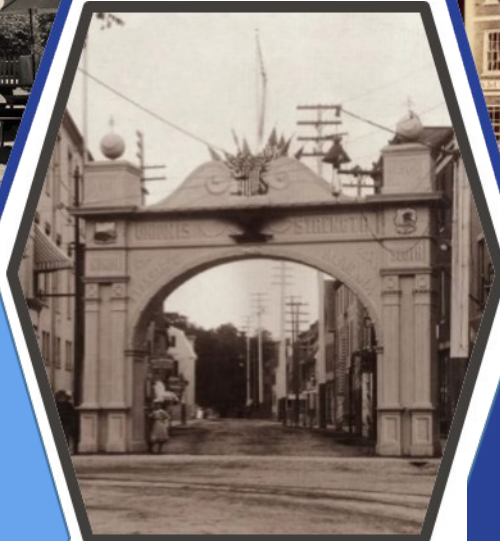




PORTSMOUTH NH
P400
 HISTORY LIGHTS OUR WAY
 1623 - 2023



FY 2023



**Monthly Financial
 Summary Report**
 Month Ending December 31, 2022
50.0% 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.

Annual Comprehensive Financial Report (ACFR) - This report is compiled by the Finance Department and audited by an external independent 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 Comprehensive Annual Financial Report 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 2023 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 Fund - 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 15-17 (PDF pages 27-29) and 123-124 (PDF pages 135-136) of the FY2023 Proposed Annual Budget on the City's website.

Encumbrances - 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 2023

The General Fund Budget represents: appropriations for the *Operating Budget* (services provided by the General Government, Police, Fire and School Departments), the *Non-Operating Budget* (Debt Service, County Tax, Overlay, Capital Outlay), and other non-operating expenditures not associated with individual departments.

OPERATING BUDGET

- Fire Department
- Police Department
- School Department
- General Government Departments:
 - General Administration
Mayor/City Manager, City Clerk, Legal, Human Resources, Information Technology, Economic Development, and other General Administration
 - Finance and Administration
Accounting, Assessing, Purchasing, Tax Collection, and Billing
 - Regulatory Services
Planning, Inspection, Health Departments
 - Public Works
 - Community Services
Recreation & Senior Services, Public Library, Welfare, Outside Social Services

NON-OPERATING BUDGET

- Debt Service Payment
- Overlay
- Capital Outlay
- County Tax
- Contingency
- Rolling Stock

The FY 2023 annual budget is a balanced budget in which total anticipated revenues equal budgeted appropriations.

FY 2023 GENERAL FUND BUDGET

ESTIMATED REVENUES - detail pages 5-7

		% of Total
Local Fees, Licenses, Permits	1,888,300	1.4%
Other Local Sources	10,237,714	7.7%
Net Parking Revenues	2,412,305	1.8%
Interest/Penalties	871,491	0.7%
School Tuition/Other	6,745,978	5.1%
State Revenues	7,498,195	5.7%
Use of Fund Balance	3,300,000	2.5%
Estimated Property Tax	99,320,928	75.1%
	\$ 132,274,911	100%

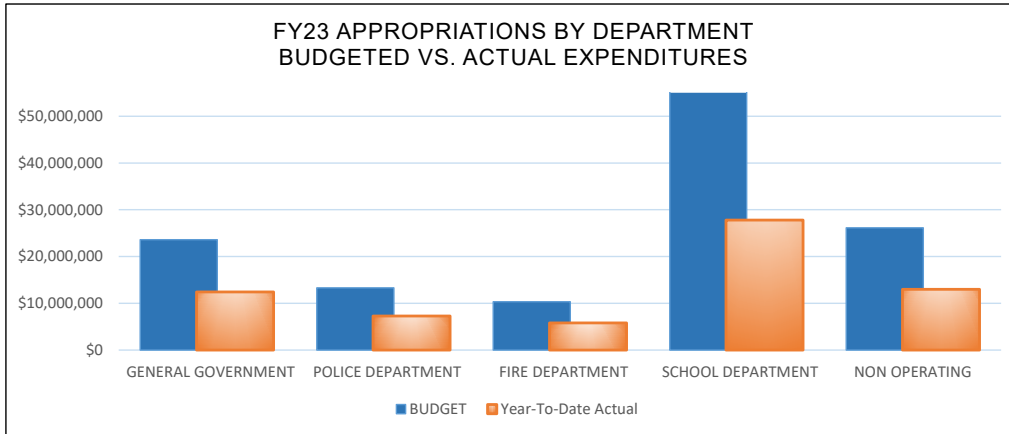
EXPENDITURES - detail pages 3 & 4

	Approved	% of Total
Municipal	\$23,613,961	17.9%
Police	\$13,321,137	10.1%
Fire	\$10,340,856	7.8%
School	\$57,833,315	43.7%
Collective Bargaining	\$257,686	0.2%
Transfer to Indoor Pool	\$150,000	0.1%
Transfer to Prescott Park	\$272,255	0.2%
Transfer to Community Campus	\$360,788	0.3%
Non-Operating	\$26,124,913	19.8%
	\$132,274,911	100%

*Novmeber 1, 2022 - Supplemental Appropriation
\$500,000 for Deer Street Associate
Settlement*

GENERAL FUND EXPENDITURES - Budget vs. YTD Actual

MONTH ENDING December 31, 2022
50% of Fiscal Year



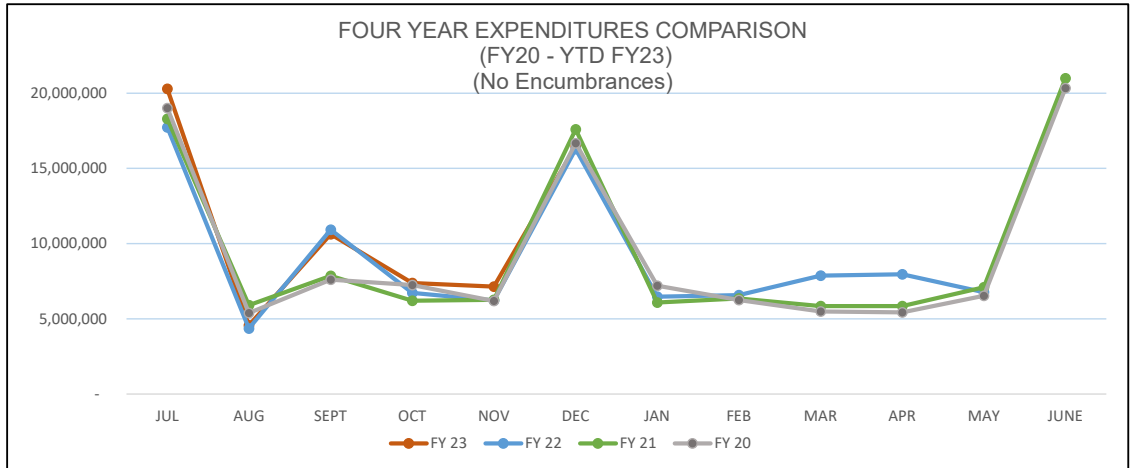
APPROPRIATION	PERIOD ENDING December 31, 2022	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	% Enc/Expended
OPERATING					
GENERAL GOVERNMENT	23,613,961	2,392,261	96,430	12,430,401	53%
POLICE DEPARTMENT	13,321,137	1,400,509	46	7,282,603	55%
FIRE DEPARTMENT	10,340,856	948,041	7,085	5,806,314	56%
SCHOOL DEPARTMENT	57,833,315	4,116,557	-	27,800,176	48%
COLLECTIVE BARGAINING	257,686	-	-	257,686	-
*TRANSFER TO OTHER FUNDS	783,043	52,754	-	466,521	60%
TOTAL OPERATING	106,149,998	8,910,122	103,561	53,786,015	51%
NON OPERATING					
DEBT SERVICE	13,749,821	2,029,393	-	4,387,344	32%
COUNTY TAX	5,730,000	5,546,962	-	5,546,962	97%
CAPITAL OUTLAY	985,000	10,792	72,399	87,374	9%
OTHER NON-OPERATING	5,660,092	23,109	75,100	2,970,029	52%
TOTAL NON OPERATING	26,124,913	7,610,257	147,499	12,991,709	50%
TOTAL	132,274,911	16,520,378	251,060	66,777,725	50%

* TRANSFER TO INDOOR POOL, PRESCOTT PARK, AND COMMUNITY CAMPUS

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 23	20,287,198	4,566,907	10,629,504	7,378,917	7,143,760	16,470,378
FY 22	17,738,540	4,361,281	10,926,992	6,719,189	6,214,851	16,285,946
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

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	June with YE encumbrances
FY 23	-	-	-	-	-	-
FY 22	6,472,582	6,573,355	7,875,895	7,959,747	6,777,907	-
FY 21	6,093,183	6,353,965	5,847,200	5,849,386	7,102,434	21,000,534
FY 20	7,208,138	6,257,022	5,490,553	5,437,537	6,539,079	20,342,789

GENERAL FUND DETAIL DEPARTMENT EXPENDITURES

MONTH ENDING December 31, 2022

50% of Fiscal Year

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	% ENC/EXPENDED
GENERAL GOVERNMENT						
SALARIES	10,488,731	1,314,781	-	4,799,072	5,689,659	46%
PART TIME SALARIES	1,047,870	111,629	-	519,850	528,020	50%
OVERTIME	390,000	63,548	-	192,427	197,573	49%
LONGEVITY	68,352	70,101	-	71,495	(3,143)	105%
* LEAVE AT TERMINATION	350,000	-	-	350,000	-	100%
* HEALTH STABILIZATION FUND	2,094,791	-	-	2,094,791	-	100%
HEALTH PREMIUM STIPEND	25,000	4,595	-	9,414	15,586	38%
RETIREMENT	1,601,805	201,618	11,899	768,483	833,322	48%
OTHER BENEFITS	1,299,414	129,796	-	661,482	637,932	51%
OTHER OPERATING	6,247,998	496,193	84,532	2,963,386	3,284,612	47%
TOTAL GENERAL GOVERNMENT	23,613,961	2,392,261	96,430	12,430,401	11,183,560	53%
*Annualized Expenditures	(2,444,791)	-	-	(2,444,791)	-	-
Net total	21,169,170	2,392,261	96,430	9,985,610	11,183,560	47%
POLICE DEPARTMENT						
SALARIES	6,456,047	710,184	-	2,881,160	3,574,887	45%
PART TIME SALARIES	163,698	24,302	-	67,337	96,361	41%
OVERTIME	670,809	152,894	-	553,006	117,803	82%
HOLIDAY	216,413	42,404	-	109,841	106,572	51%
LONGEVITY	39,158	31,475	-	31,475	7,683	80%
STIPENDS	97,185	38,088	-	39,950	57,235	41%
SPECIAL DETAIL	72,193	21,595	-	27,639	44,554	38%
* LEAVE AT TERMINATION	180,203	-	-	180,203	-	100%
* HEALTH INSURANCE	1,642,046	-	-	1,642,046	-	100%
HEALTH PREMIUM STIPEND	12,250	3,833	-	6,145	6,105	50%
RETIREMENT	2,279,621	296,435	-	1,076,070	1,203,551	47%
OTHER BENEFITS	506,694	37,440	-	293,796	212,898	58%
OTHER OPERATING	984,820	41,859	46	373,936	610,884	38%
POLICE DEPARTMENT TOTAL	13,321,137	1,400,509	46	7,282,603	6,038,534	55%
*Annualized Expenditures	(1,822,249)	-	-	(1,822,249)	-	-
Net total	11,498,888	1,400,509	46	5,460,354	6,038,534	47%
FIRE DEPARTMENT						
SALARIES	4,461,162	481,949	-	2,072,474	2,388,688	46%
PART TIME SALARIES	24,827	2,690	-	10,276	14,551	41%
OVERTIME	805,980	59,969	-	431,623	374,357	54%
HOLIDAY	168,523	40,063	-	94,325	74,198	56%
LONGEVITY	31,292	27,505	-	27,505	3,787	88%
CERTIFICATION STIPENDS	382,939	37,405	-	165,762	217,177	43%
* LEAVE AT TERMINATION	170,084	-	-	170,084	-	100%
* HEALTH INSURANCE	1,061,916	-	-	1,061,916	-	100%
HEALTH PREMIUM STIPEND	100,924	26,285	-	57,350	43,574	57%
RETIREMENT	1,917,453	210,933	-	912,662	1,004,791	48%
OTHER BENEFITS	573,035	17,297	-	467,602	105,433	82%
OTHER OPERATING	642,721	43,943	7,085	334,734	307,987	52%
FIRE DEPARTMENT TOTAL	10,340,856	948,041	7,085	5,806,314	4,534,542	56%
*Annualized Expenditures	(1,232,000)	-	-	(1,232,000)	-	-
Net total	9,108,856	948,041	7,085	4,574,314	4,534,542	50%
SCHOOL						
SALARIES	30,929,249	2,782,038	-	11,668,074	19,261,175	38%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	8,614,715	-	-	8,614,715	-	100%
RETIREMENT	5,993,141	504,112	-	2,172,746	3,820,395	36%
WORKERS COMPENSATION	133,444	-	-	132,857	587	100%
OTHER BENEFITS	3,461,041	283,092	-	1,355,226	2,105,815	39%
OTHER OPERATING	8,401,725	547,315	-	3,556,558	4,845,167	42%
SCHOOL DEPARTMENT TOTAL	57,833,315	4,116,557	-	27,800,176	30,033,139	48%
*Annualized Expenditures	(8,914,715)	-	-	(8,914,715)	-	-
Net total	48,918,600	4,116,557	-	18,885,461	30,033,139	39%
NON-OPERATING						
DEBT SERVICE	13,749,821	2,029,393	-	4,387,344	9,362,477	32%
COUNTY TAX	5,730,000	5,546,962	-	5,546,962	183,038	97%
CAPITAL OUTLAY	985,000	10,792	72,399	87,374	897,626	9%
OTHER NON-OPERATING	5,660,092	23,109	75,100	2,970,029	2,690,063	52%
TOTAL NON-OPERATING	26,124,913	7,610,257	147,499	12,991,709	13,133,204	50%
COLLECTIVE BARGAINING CONTINGENCY	257,686	-	-	-	257,686	-
TRANSFER TO INDOOR POOL	150,000	-	-	150,000	-	100%
TRANSFER TO COMMUNITY CAMPUS	360,788	30,066	-	180,394	180,394	50%
TRANSFER TO PRESCOTT PARK	272,255	22,688	-	136,127	136,128	50%
TOTAL GENERAL FUND	132,274,911	16,520,378	251,060	66,777,725	65,497,186	50%

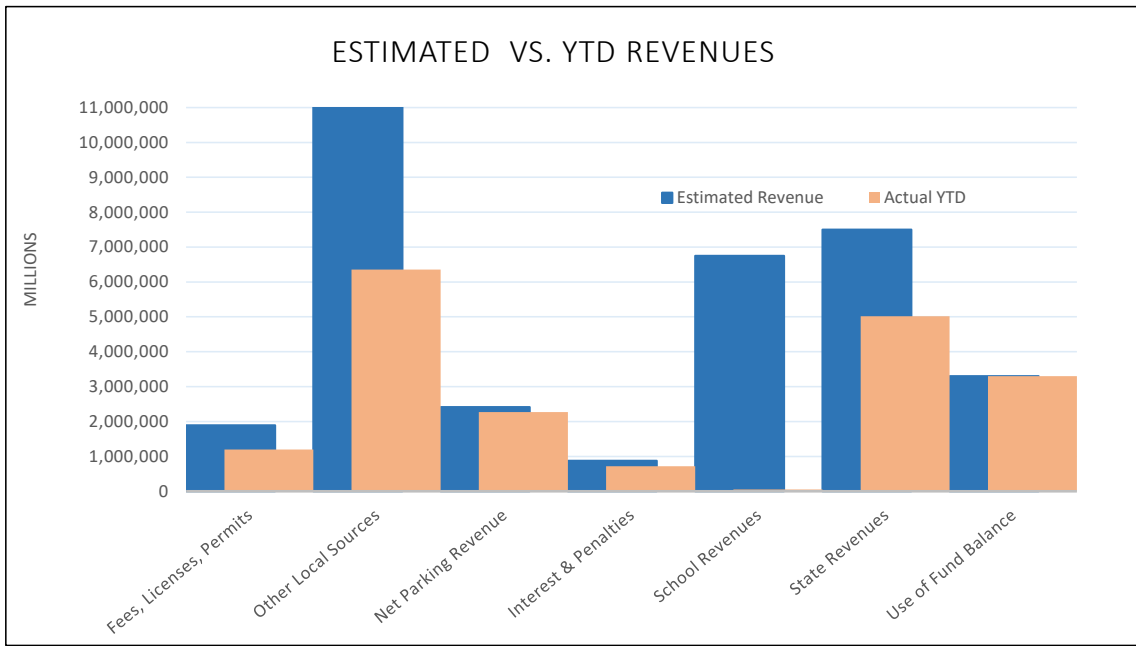
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.

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.

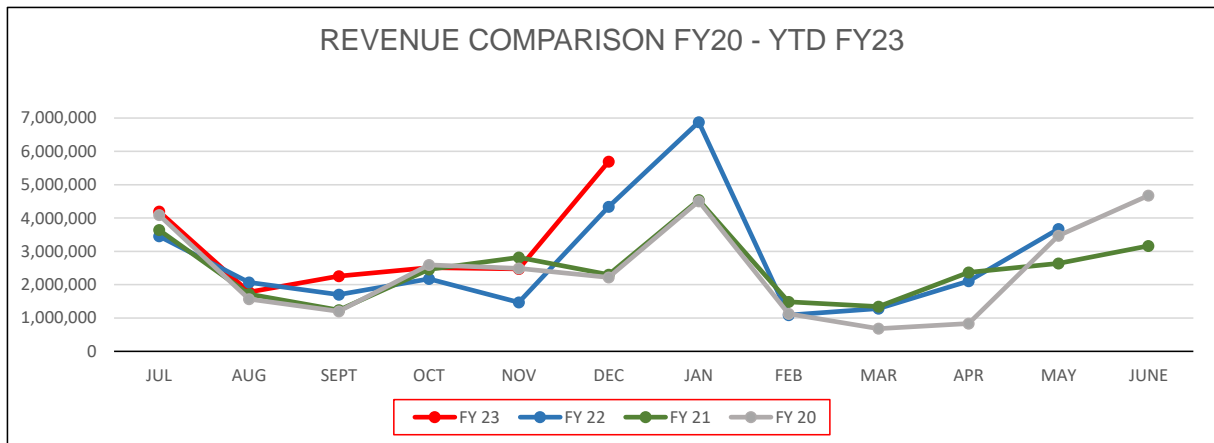
Other Non-Operating: Rolling Stock, IT upgrade and equipment replacement, contingency, overlay, etc.

GENERAL FUND REVENUES



REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD Received	%
Fees, Licenses, Permits	1,888,300	5%	1,197,268	63%
Other Local Sources	11,237,714	33%	6,358,500	57%
Net Parking Revenue	2,412,305	7%	2,272,770	94%
Interest & Penalties	871,491	3%	716,681	82%
School Revenues	6,745,978	20%	51,093	1%
State Revenues	7,498,195	22%	5,020,766	67%
Use of Fund Balance	3,300,000	10%	3,300,000	100%
TOTAL REVENUES	\$ 33,953,983	100%	\$ 18,917,079	56%

Line item detail on the following page



FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY 23	4,197,325	1,778,885	2,255,331	2,509,608	2,478,122	5,697,807
FY 22	3,453,354	2,073,368	1,704,610	2,178,509	1,473,505	4,340,600
FY 21	3,639,782	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	JAN	FEB	MAR	APR	MAY	JUNE
FY 23	-	-	-	-	-	-
FY 22	6,880,265	1,088,571	1,283,909	2,104,005	3,669,849	-
FY 21	4,540,869	1,486,926	1,341,846	2,373,148	2,639,480	3,160,255
FY 20	4,505,484	1,129,603	680,899	834,439	3,469,022	4,674,389

GENERAL FUND

DETAILED REVENUE REPORT

MONTH ENDING DECEMBER 31, 2022 - 50% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	98,320,928	0	97,918,021	100%
TOTAL PROPERTY TAXES	98,320,928	0	97,918,021	100%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	12,000	86	8,127	68%
OTHER LICENSES	12,000	50	1,760	15%
PLANNING BOARD/BOA/SITE REVIEW	170,000	14,075	96,653	57%
BLD PERMITS-PORTS	840,000	94,850	387,245	46%
BLD PERMITS-PEASE	55,000	410	14,203	26%
BLD PERMITS-FIRE	105,000	6,406	44,367	42%
ELEC PERMITS-PORT	105,000	12,100	73,027	70%
ELEC PERMITS-PEASE	15,000	510	40,010	267%
PLUM PERMITS-PORT	154,000	23,910	118,948	77%
PLUM PERMITS-PEASE	20,000	0	21,910	110%
SIGN PERMITS	6,000	50	3,510	59%
POLICE ALARMS	30,000	75	7,150	24%
BURNING PERMITS	1,500	0	0	0%
EXCAVATION PERMITS	70,000	2,150	62,700	90%
FLAGGING PERMIT	9,200	1,050	8,750	95%
SOLID WASTE	75,000	4,779	42,884	57%
BLASTING PERMIT	100	0	200	200%
NEW DRIVEWAY PERMIT	1,500	0	200	13%
OUTDOOR POOL	15,000	600	38,335	256%
RECREATION DEPARTMENT	100,000	26,759	107,015	107%
BOAT RAMP FEES	12,000	0	14,145	118%
RECREATION RENTALS	0	800	5,570	0%
HEALTH FOOD PERMITS	80,000	875	100,560	126%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,888,300	189,534	1,197,268	63%
OTHER LOCAL SOURCES				
TIMBER TAX	100	0	348	348%
PAYMENTS IN LIEU OF TAXES	190,000	220,327	250,327	132%
MUNICIPAL AGENT FEES	73,000	5,838	38,103	52%
MOTOR VEHICLE FEES	4,950,000	436,271	2,648,207	53%
TITLE APPLICATIONS	9,000	844	4,902	54%
BOAT REGISTRATION	11,000	1,412	3,745	34%
PDA AIRPORT DISTRICT	2,750,000	1,547,987	1,549,392	56%
WATER/SEWER OVERHEAD	1,604,422	133,702	802,211	50%
SALE - MUNICIPAL PROP	5,000	0	0	0%
MISC REVENUE	70,000	8,009	143,634	205% *
DOG LICENSES	17,000	205	2,289	13%
MARRIAGE LICENSES	2,200	70	1,260	57%
CERTIFICATES-BIRTH	30,000	2,276	16,168	54%
RENTAL OF CITY PROPERTY	50,000	727	63,994	128%
RENTAL OF CITY HALL COM	20,692	1,767	10,405	50%
CABLE FRANCHISE FEE	360,000	0	243,547	68%
POLICE HAND GUN PERMITS	300	20	190	63%
POLICE OUTSIDE DETAIL	170,000	1,226	166,846	98%
AMBULANCE FEES	910,000	81,899	412,674	45%
WELFARE DEPT REIMBURSEMENT	15,000	150	259	2%
TOTAL OTHER LOCAL SOURCES	11,237,714	2,442,729	6,358,500	57%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	3,250,000	316,571	2,134,542	66%
METER SPACE RENTAL	150,000	5,130	67,680	45%
CHARGING STATION	10,000	1,068	8,064	81%
PARKING AREA SERVICE AGREEMENT	50,000	42,270	77,820	156%
HANOVER TRANSIENT	1,909,000	181,716	1,322,195	69%
HANOVER PASSES	1,265,100	97,453	590,939	47%
FOUNDRY PL TRANSIENT	502,000	36,616	215,503	43%
FOUNDRY PL PASSES	451,500	38,787	227,300	50%
PASS REINSTATEMENT	750	30	480	64%
FOUNDRY PL PASS REINSTATEMENT	750	105	475	63%
PARKING VIOLATIONS	700,000	114,161	566,120	81%
BOOT REMOVAL FEE	5,000	0	2,550	51%
TOTAL PARKING REVENUES	8,294,100	833,906	5,213,668	63%
TRANSFER TO PARKING FUND	(5,881,795)	(490,150)	(2,940,897)	50%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	343,756	2,272,770	94%
INTEREST & PENALTIES				
INTEREST ON TAXES	171,000	8,805	90,922	53%
INTEREST ON INVESTMENT	700,491	133,049	625,759	89%
TOTAL INTEREST & PENALTIES	871,491	141,854	716,681	82%
SCHOOL REVENUES				
TUITION	6,711,920	16,463	40,541	1%
OTHER SOURCES	34,058	425	10,553	31% *
TOTAL SCHOOL REVENUES	6,745,978	16,888	51,093	1%
STATE REVENUES				
STATE AID RETIREMENT	650,000	624,196	624,196	96%
ROOMS AND MEALS TAX	1,550,000	1,938,850	1,938,850	125%
HIGHWAY BLOCK GRANT	420,000	0	265,037	63%
BONDED DEBT- HIGH SCHOOL	1,016,222	0	508,111	50%
BONDED DEBT - MIDDLE SCHOOL	740,973	0	370,487	50%
ADEQUATE EDUCATION GRANT	3,121,000	0	1,314,086	42%
TOTAL STATE REVENUES	7,498,195	2,563,046	5,020,766	67%
USE OF FUND BALANCE				
USE OF FUND BALANCE	1,500,000	0	1,500,000	100%
RESERVE FOR DEBT	1,700,000	0	1,700,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	100,000	0	100,000	100%
TOTAL USE OF FUND BALANCE	3,300,000	0	3,300,000	100%
TOTAL GENERAL FUND REVENUE	132,274,911	5,697,807	116,835,100	88%

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.

Each Enterprise Fund prepares 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 2023 Annual Budget

Water Fund

Full Accrual Budget	\$ 11,422,585
Cash Requirements	\$ 12,241,173

Sewer Fund

Full Accrual Budget	\$ 20,620,867
Cash Requirements	\$ 23,461,898

User Rate Structure - Fiscal Year 2023

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	\$4.54
Greater than 10 units	\$5.46

Sewer Fund	
<i>Sewer charges are based on water consumption</i>	
	cost per unit of water
First 10 units	\$15.78
Greater than 10 units	\$17.36

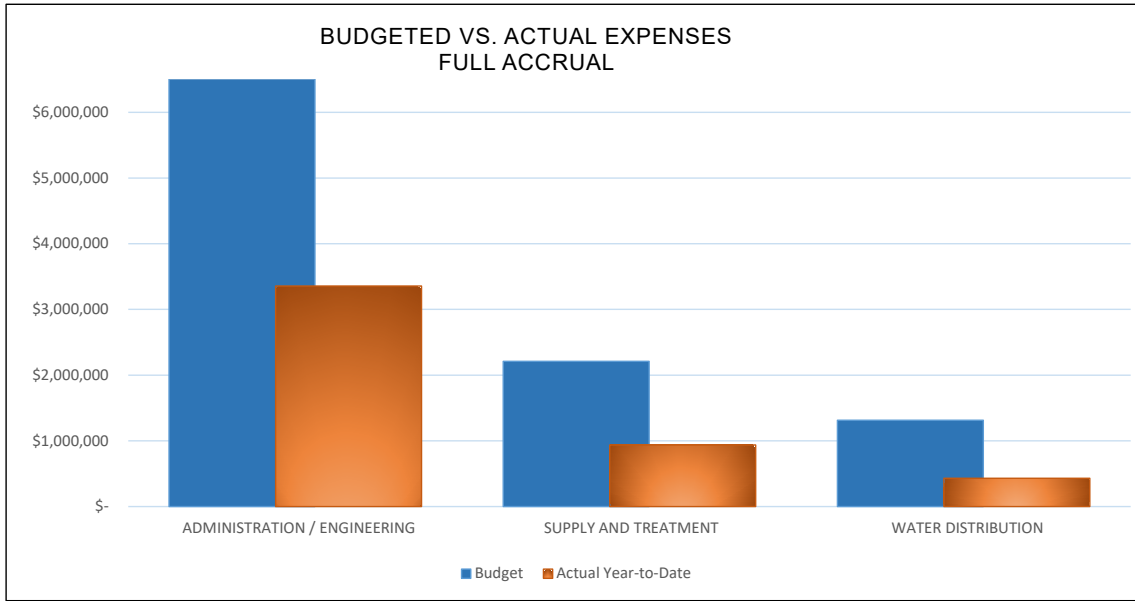
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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	\$5.46
Over 10 and up to 20 units	\$10.30
Over 20 units	\$12.71

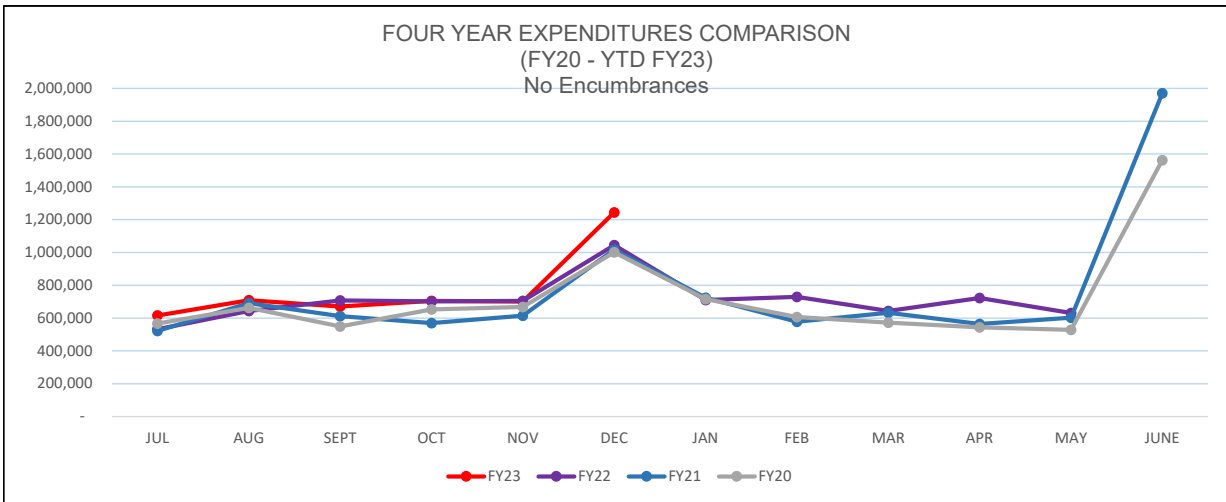
WATER FUND YTD EXPENSES

MONTH ENDING December 31, 2022

50% of Fiscal Year



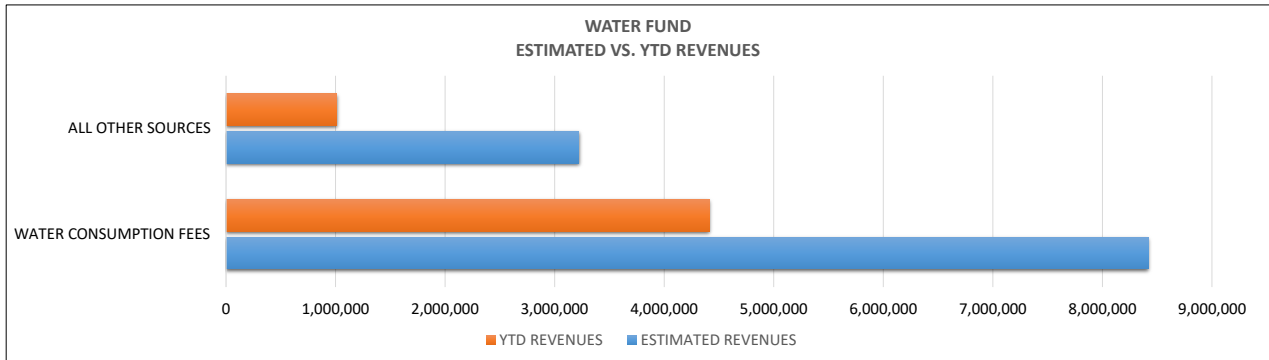
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
		December 31, 2022				
ADMINISTRATION / ENGINEERING	7,117,548	896,327	95,799	3,356,669	3,760,879	47.2%
SUPPLY AND TREATMENT	2,209,931	207,550	90,856	937,521	1,272,410	42.4%
WATER DISTRIBUTION	1,314,377	110,743	28,692	430,703	883,674	32.8%
AIR FORCE OPERATIONS	780,729	29,923	516,050	643,015	137,714	82.4%
TOTAL	11,422,585	1,244,543	731,397	5,367,908	6,054,677	47.0%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY23	615,860	709,431	670,303	704,846	700,714	1,244,543
FY22	532,364	642,993	707,475	701,567	704,359	1,044,660
FY21	522,041	690,839	611,459	569,516	615,190	1,018,094
FY20	566,798	663,011	549,566	652,609	668,648	1,001,558

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	June with YE encumbrances
FY23	-	-	-	-	-	-
FY22	710,251	729,304	644,155	722,548	630,826	-
FY21	724,212	578,095	633,016	564,055	602,683	1,970,625
FY20	715,268	606,134	572,540	543,605	528,530	1,562,776

WATER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	8,417,078	67.8%	4,409,410	52.4%
OTHER CHARGES	2,350,250	18.9%	857,006	36.5%
OTHER FINANCING SOURCES	869,290	7.0%	155,300	17.9%
AIR FORCE OPERATIONS	780,729	6.3%	83,067	10.6%
CAPITAL CONTRIBUTIONS	0	0.0%	92,521	0.0%
TOTAL	\$ 12,417,347	100.0%	\$ 5,597,305	45.1%

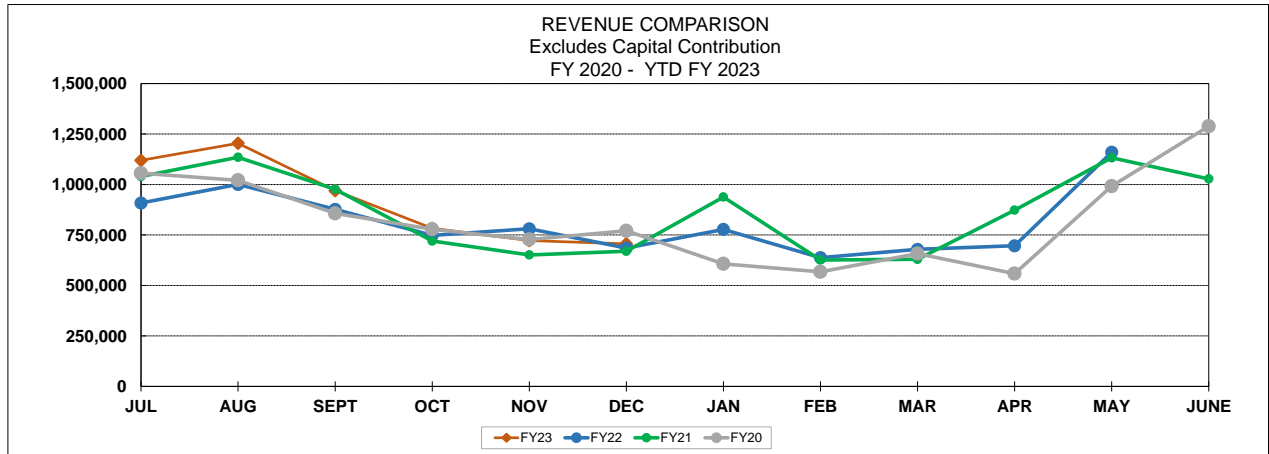
Water Consumption Fees : Revenues based on water consumption

Other Charges : Meter fees, hydrant rental, utility revenue, fire services, job worked, backflow testing, capacity use surcharge

Air Force Operations : Air Force reimbursement for operations at Pease Well

Other Financing Sources : Interest on investments, interest only for special agreements

Capital Contributions : Contributions for capital projects from other governments or private entities



FY19	1,771,085
FY20	6,724,550
FY21	4,509,394
FY22	192,734
FY23 YTD	92,521
Total to date	\$13,290,284

FY	JUL	AUG	SEPT	OCT	NOV	*DEC
FY23	1,119,588	1,204,183	969,804	783,182	722,039	705,987
FY22	908,170	1,000,215	876,810	748,344	780,507	685,424
FY21	1,039,610	1,134,800	976,295	719,864	651,344	669,554
FY20	1,056,156	1,020,567	856,827	778,169	727,650	770,620

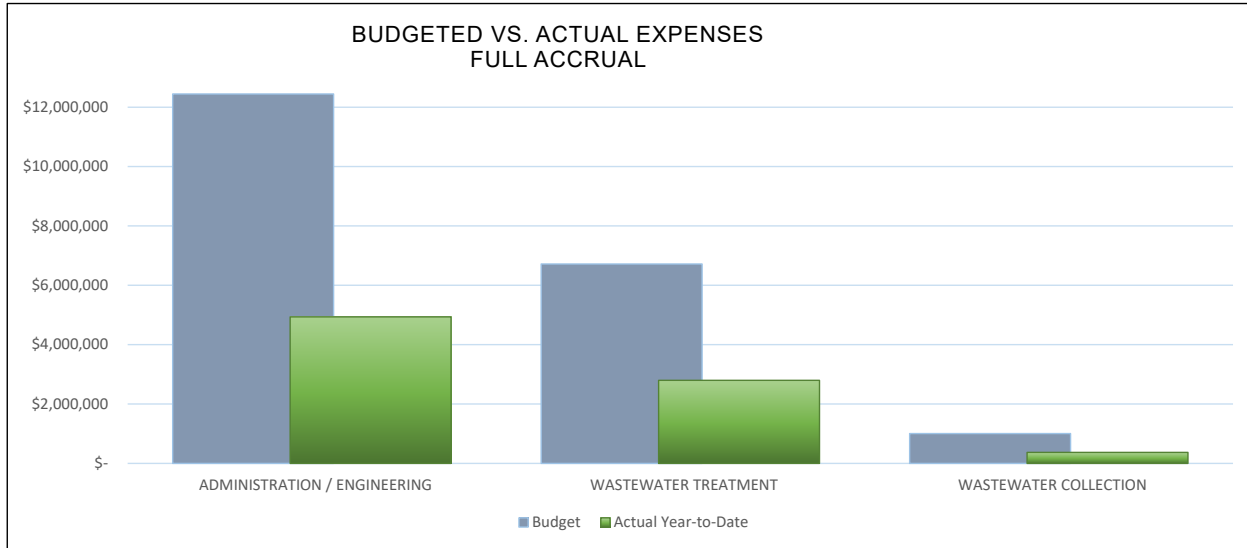
FY	JAN	FEB	MAR	APR	MAY	JUNE
FY23	-	-	-	-	-	-
FY22	777,293	637,638	678,790	696,675	1,159,693	-
FY21	937,927	625,918	629,359	873,036	1,132,429	1,027,833
FY20	606,941	567,523	657,476	558,450	991,948	1,288,540

*Estimated

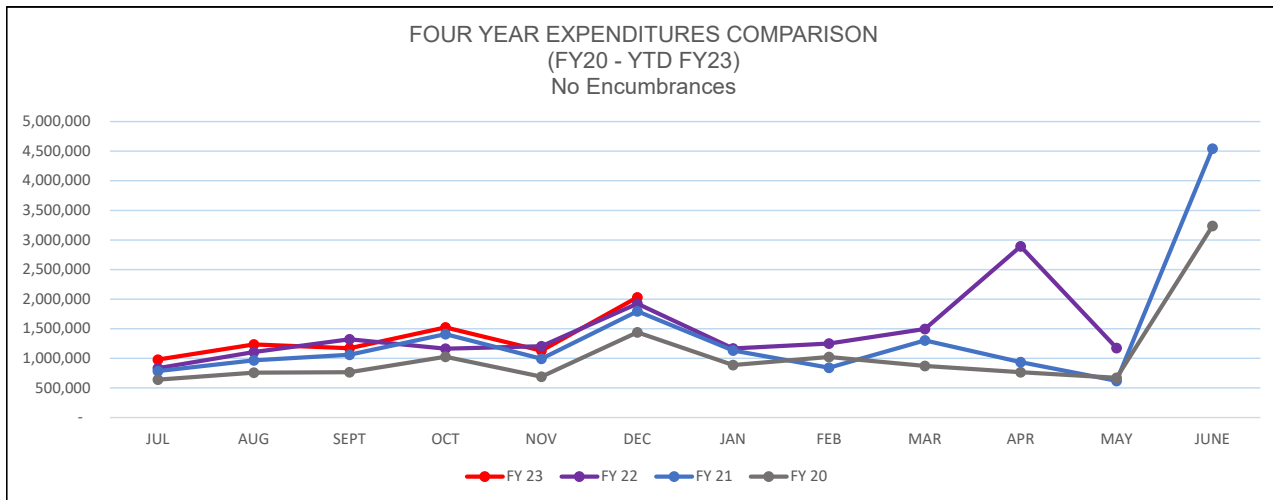
SEWER FUND EXPENSES

MONTH ENDING December 31, 2022

50% of Fiscal Year



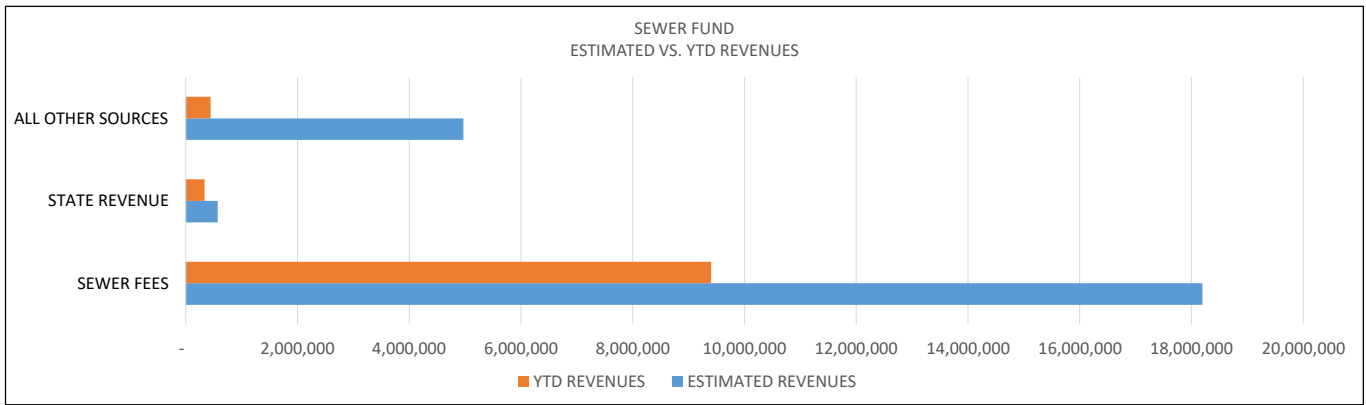
SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% ENC/EXPENDED
		December 31, 2022				
ADMINISTRATION / ENGINEERING	12,446,558	1,382,896	46,665	4,936,370	7,510,188	39.7%
WASTEWATER TREATMENT	6,717,479	531,005	239,256	2,799,036	3,918,443	41.7%
WASTEWATER COLLECTION	1,005,041	89,529	44,352	371,242	633,799	36.9%
TRANSFER TO STORMWATER	451,789	26,816	-	290,895	160,895	64.4%
TOTAL	20,620,867	2,030,247	330,273	8,397,543	12,223,324	40.72%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 23	979,815	1,235,606	1,170,926	1,522,145	1,128,532	2,030,247
FY 22	834,494	1,105,050	1,321,002	1,164,501	1,205,444	1,924,996
FY 21	785,364	968,571	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

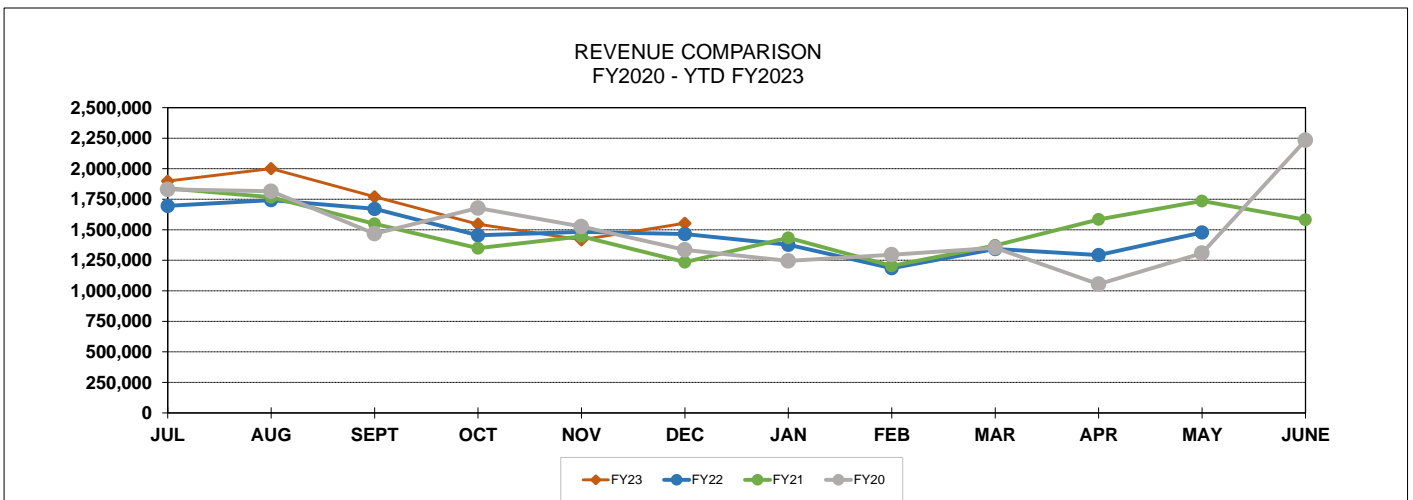
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN with YE encumbrances
FY 23	-	-	-	-	-	-
FY 22	1,166,723	1,248,825	1,496,274	2,892,203	1,174,023	-
FY 21	1,132,271	843,146	1,304,790	935,490	620,241	4,541,478
FY 20	885,513	1,022,676	871,311	764,822	670,804	3,236,162

SEWER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	18,197,169	76.7%	9,404,225	51.7%
OTHER CHARGES	421,500	1.8%	93,278	22.1%
STATE REVENUE	570,780	2.4%	335,806	58.8%
OTHER FINANCING SOURCES	4,547,558	19.2%	353,320	7.8%
TOTAL	23,737,007	100.0%	10,186,628	42.9%

- 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
FY23	1,898,385	2,000,904	1,770,385	1,546,220	1,417,789	1,552,945
FY22	1,695,881	1,742,764	1,671,056	1,455,091	1,482,564	1,465,042
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

FY	JAN	FEB	MAR	APR	MAY	JUNE
FY23	-	-	-	-	-	-
FY22	1,377,417	1,185,113	1,342,541	1,292,880	1,477,901	-
FY21	1,433,678	1,204,418	1,371,239	1,584,731	1,735,757	1,582,257
FY20	1,244,717	1,295,534	1,352,001	1,054,697	1,308,682	** 2,233,567

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

PARKING AND TRANSPORTATION FUND

MONTH ENDING December 31, 2022

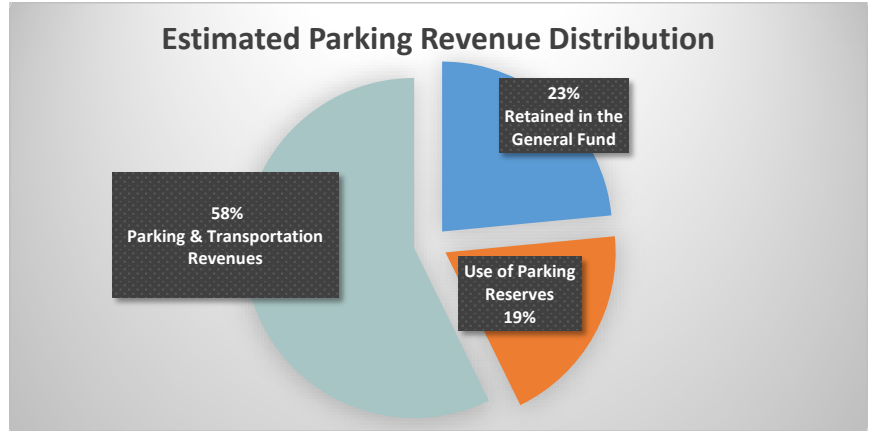
The Parking & Transportation fund is a Special Revenue Fund which accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

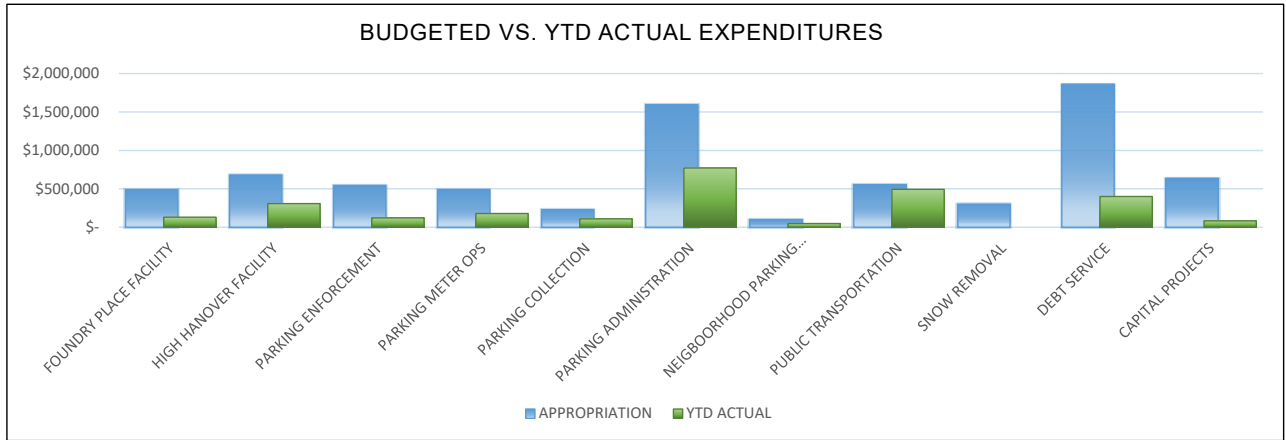
Parking & Transportation expenditures are funded 100% from parking related revenues
 Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.
 The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

Estimated Revenues from Parking related fees are estimated for FY23 to be just over \$10 million.
 23% 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	% Enc/Expended
		ENDING December 31, 2022				
FOUNDRY PLACE FACILITY	486,553	37,274	8,153	139,046	347,507	28.6%
HIGH HANOVER FACILITY	679,744	81,917	7,132	314,758	364,986	46.3%
PARKING ENFORCEMENT	543,632	8,262	56,238	178,014	365,618	32.7%
PARKING METER OPS	487,478	36,999	161,357	339,988	147,490	69.7%
PARKING COLLECTION	227,637	26,246	-	108,911	118,726	47.8%
PARKING ADMINISTRATION	1,593,478	156,420	36,271	807,616	785,862	50.7%
NEIGHBORHOOD PARKING PRGM	100,000	48,303	-	48,303	51,697	48.3%
PUBLIC TRANSPORTATION	553,097	23,841	47,681	541,177	11,920	97.8%
PARKING ENGINEERING	295,041	26,270	-	117,665	177,376	39.9%
SNOW REMOVAL	300,000	-	-	-	300,000	0.0%
DEBT SERVICE	1,861,063	400,031	-	400,031	1,461,032	21.5%
CAPITAL PROJECTS	637,000	-	86,385	169,542	467,458	0.0%
CONTINGENCY	97,000	62,833	-	73,250	23,750	75.5%
TOTAL	7,861,723	908,395	403,217	3,238,302	4,623,421	41.2%