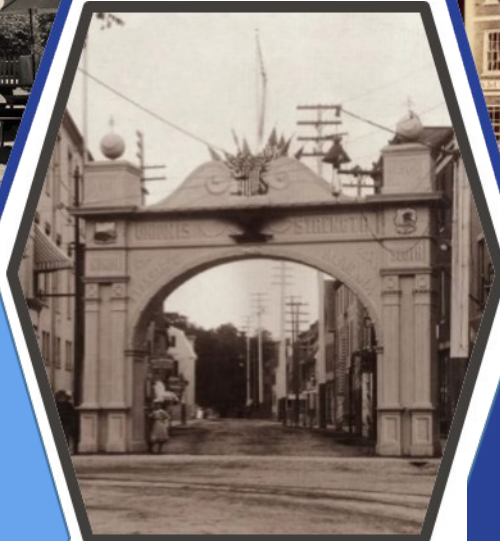




PORTSMOUTH NH
P400
 HISTORY LIGHTS OUR WAY
 1623 - 2023



FY 2023



**Monthly Financial
 Summary Report**
 Month Ending February 28, 2023
66.7% Fiscal Year

Table of Contents

	Page #
General Terms and Information	1
General Fund	
Budget and Estimated Revenues	2
Budget vs. YTD Actual Expenditures	3
Estimated Revenues vs. YTD Actual	5
Enterprise Funds	
Budget and User Rates for Enterprise Funds	8
Water Fund Budget vs. YTD Actual Expenses	9
Water Fund Revenues	10
Sewer Fund Budget vs. YTD Actual Expenses	11
Sewer Fund Revenues	12
Parking and Transportation Fund	
Budget vs. YTD Actual Expenditures	13

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%
	<u>\$ 132,274,911</u>	<u>100%</u>

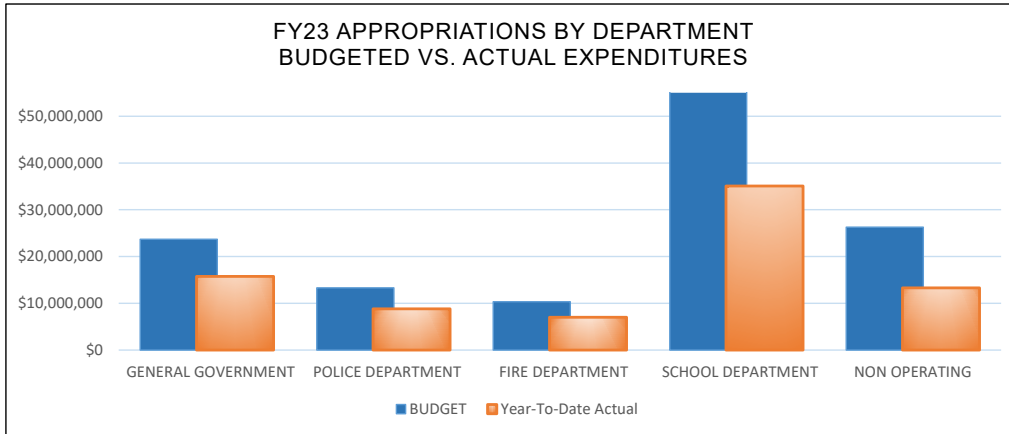
EXPENDITURES - detail pages 3 & 4

	Approved	% of Total
Municipal	\$23,698,729	17.9%
Police	\$13,321,137	10.1%
Fire	\$10,355,485	7.8%
School	\$57,833,315	43.7%
Collective Bargaining	\$158,289	0.1%
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	\$26,274,913	19.8%
	<u>\$132,424,911</u>	<u>100%</u>

*November 1, 2022 - Supplemental Appropriation
\$500,000 for Deer Street Associate
Settlement
January 9, 2023 - Supplemental Appropriation
\$150,000 for McIntyre Design
and Engineering*

GENERAL FUND EXPENDITURES - Budget vs. YTD Actual

MONTH ENDING February 28, 2023
66.7% of Fiscal Year



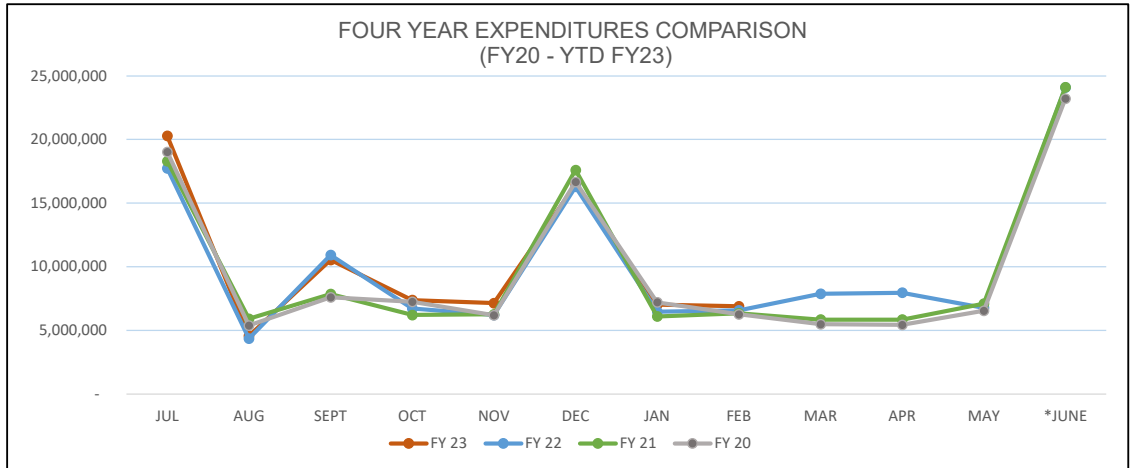
APPROPRIATION	PERIOD ENDING February 28, 2023	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	% Enc/Expended
OPERATING					
GENERAL GOVERNMENT	23,698,729	1,675,500	15,753,824	7,944,905	66%
POLICE DEPARTMENT	13,321,137	775,530	8,818,122	4,503,015	66%
FIRE DEPARTMENT	10,355,485	622,582	7,015,393	3,340,092	68%
SCHOOL DEPARTMENT	57,833,315	3,668,007	35,085,652	22,747,663	61%
COLLECTIVE BARGAINING	158,289	-	158,289	158,289	-
*TRANSFER TO OTHER FUNDS	783,043	52,754	572,029	211,014	73%
TOTAL OPERATING	106,149,998	6,794,373	67,245,019	38,904,979	63%
NON OPERATING					
DEBT SERVICE	13,749,821	17,500	4,484,614	9,265,207	33%
COUNTY TAX	5,730,000	-	5,546,962	183,038	97%
CAPITAL OUTLAY	985,000	2,984	94,575	890,425	10%
OTHER NON-OPERATING	5,810,092	83,104	3,175,317	2,634,775	55%
TOTAL NON OPERATING	26,274,913	103,588	13,301,468	12,973,445	51%
TOTAL	132,424,911	6,897,961	80,546,487	51,878,424	61%

* 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.



*June includes YE Encumbrances

FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 23	20,287,198	4,566,907	10,531,919	7,378,917	7,143,760	16,451,472
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	7,033,703	6,897,961	-	-	-	-
FY 22	6,472,582	6,573,355	7,875,895	7,959,747	6,777,907	24,097,235
FY 21	6,093,183	6,353,965	5,847,200	5,849,386	7,102,434	24,110,151
FY 20	7,208,138	6,257,022	5,490,553	5,437,537	6,539,079	23,211,705

GENERAL FUND DETAIL DEPARTMENT EXPENDITURES

MONTH ENDING February 28, 2023

66.7% of Fiscal Year

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES <small>(WITH ENCUMBRANCES)</small>	BALANCE	% ENC/EXPENDED
GENERAL GOVERNMENT						
SALARIES	10,523,359	821,736	-	6,382,747	4,140,612	61%
PART TIME SALARIES	1,080,340	115,485	-	697,687	382,653	65%
OVERTIME	390,000	50,708	-	285,063	104,937	73%
LONGEVITY	68,352	4,619	-	76,674	(8,322)	112%
* LEAVE AT TERMINATION	350,000	-	-	350,000	-	100%
* HEALTH STABILIZATION FUND	2,094,791	-	-	2,094,791	-	100%
HEALTH PREMIUM STIPEND	25,000	-	-	9,414	15,586	38%
RETIREMENT	1,607,069	121,465	50,818	1,040,037	567,032	65%
OTHER BENEFITS	1,306,820	88,508	-	826,989	479,831	63%
OTHER OPERATING	6,252,998	472,981	102,409	3,990,421	2,262,577	64%
TOTAL GENERAL GOVERNMENT	23,698,729	1,675,500	153,227	15,753,824	7,944,905	66%
<i>*Annualized Expenditures</i>	<i>(2,444,791)</i>	<i>-</i>	<i>-</i>	<i>(2,444,791)</i>		
Net total	21,253,938	1,675,500	153,227	13,309,033	7,944,905	63%
POLICE DEPARTMENT						
SALARIES	6,456,047	443,746	-	3,714,883	2,741,164	58%
PART TIME SALARIES	163,698	10,711	-	88,096	75,602	54%
OVERTIME	670,809	72,442	-	661,946	8,863	99%
HOLIDAY	216,413	17,176	-	160,524	55,889	74%
LONGEVITY	39,158	-	-	31,475	7,683	80%
STIPENDS	97,185	677	-	41,734	55,451	43%
SPECIAL DETAIL	72,193	991	-	29,380	42,813	41%
* LEAVE AT TERMINATION	180,203	-	-	180,203	-	100%
* HEALTH INSURANCE	1,642,046	-	-	1,642,046	-	100%
HEALTH PREMIUM STIPEND	12,250	-	-	6,145	6,105	50%
RETIREMENT	2,279,621	160,256	-	1,381,872	897,749	61%
OTHER BENEFITS	506,694	24,591	-	341,843	164,851	67%
OTHER OPERATING	984,820	44,939	22,965	537,975	446,845	55%
POLICE DEPARTMENT TOTAL	13,321,137	775,530	22,965	8,818,122	4,503,015	66%
<i>*Annualized Expenditures</i>	<i>(1,822,249)</i>	<i>-</i>	<i>-</i>	<i>(1,822,249)</i>		
Net total	11,498,888	775,530	22,965	6,995,873	4,503,015	61%
FIRE DEPARTMENT						
SALARIES	4,472,043	324,640	-	2,720,416	1,751,627	61%
PART TIME SALARIES	24,827	1,828	-	13,932	10,895	56%
OVERTIME	805,980	46,532	-	523,169	282,811	65%
HOLIDAY	168,523	13,678	-	135,155	33,368	80%
LONGEVITY	31,292	-	-	27,505	3,787	88%
CERTIFICATION STIPENDS	382,939	25,360	-	217,282	165,657	57%
* LEAVE AT TERMINATION	170,084	-	-	170,084	-	100%
* HEALTH INSURANCE	1,061,916	-	-	1,061,916	-	100%
HEALTH PREMIUM STIPEND	100,924	-	-	57,350	43,574	57%
RETIREMENT	1,921,043	134,079	-	1,184,593	736,450	62%
OTHER BENEFITS	573,193	13,213	-	494,121	79,072	86%
OTHER OPERATING	642,721	63,252	-	409,871	232,850	64%
FIRE DEPARTMENT TOTAL	10,355,485	622,582	-	7,015,393	3,340,092	68%
<i>*Annualized Expenditures</i>	<i>(1,232,000)</i>	<i>-</i>	<i>-</i>	<i>(1,232,000)</i>		
Net total	9,123,485	622,582	-	5,783,393	3,340,092	63%
SCHOOL						
SALARIES	30,929,249	2,419,997	-	16,375,283	14,553,966	53%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	8,614,715	-	-	8,614,715	-	100%
RETIREMENT	5,993,141	440,270	-	3,043,332	2,949,809	51%
WORKERS COMPENSATION	133,444	-	-	132,857	587	100%
OTHER BENEFITS	3,461,041	267,622	-	1,880,489	1,580,552	54%
OTHER OPERATING	8,401,725	540,118	-	4,738,977	3,662,748	56%
SCHOOL DEPARTMENT TOTAL	57,833,315	3,668,007	-	35,085,652	22,747,663	61%
<i>*Annualized Expenditures</i>	<i>(8,914,715)</i>	<i>-</i>	<i>-</i>	<i>(8,914,715)</i>		
Net total	48,918,600	3,668,007	-	26,170,937	22,747,663	53%
NON-OPERATING						
DEBT SERVICE	13,749,821	17,500	-	4,484,614	9,265,207	33%
COUNTY TAX	5,730,000	-	-	5,546,962	183,038	97%
CAPITAL OUTLAY	985,000	2,984	63,359	94,575	890,425	10%
OTHER NON-OPERATING	5,810,092	83,104	15,100	3,175,317	2,634,775	55%
TOTAL NON-OPERATING	26,274,913	103,588	78,459	13,301,468	12,973,445	51%
COLLECTIVE BARGAINING CONTINGENCY	158,289	-	-	-	158,289	
TRANSFER TO INDOOR POOL	150,000	-	-	150,000	-	100%
TRANSFER TO COMMUNITY CAMPUS	360,788	30,066	-	240,525	120,263	67%
TRANSFER TO PRESCOTT PARK	272,255	22,688	-	181,503	90,752	67%
TOTAL GENERAL FUND	132,424,911	6,897,961	254,651	80,546,487	51,878,424	61%

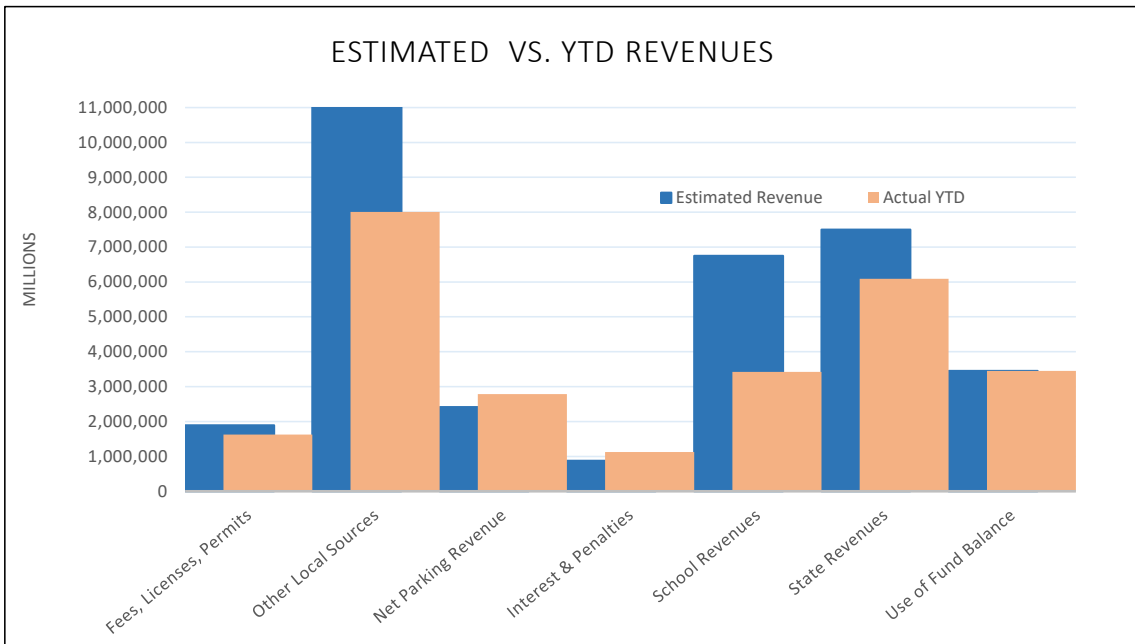
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.

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.

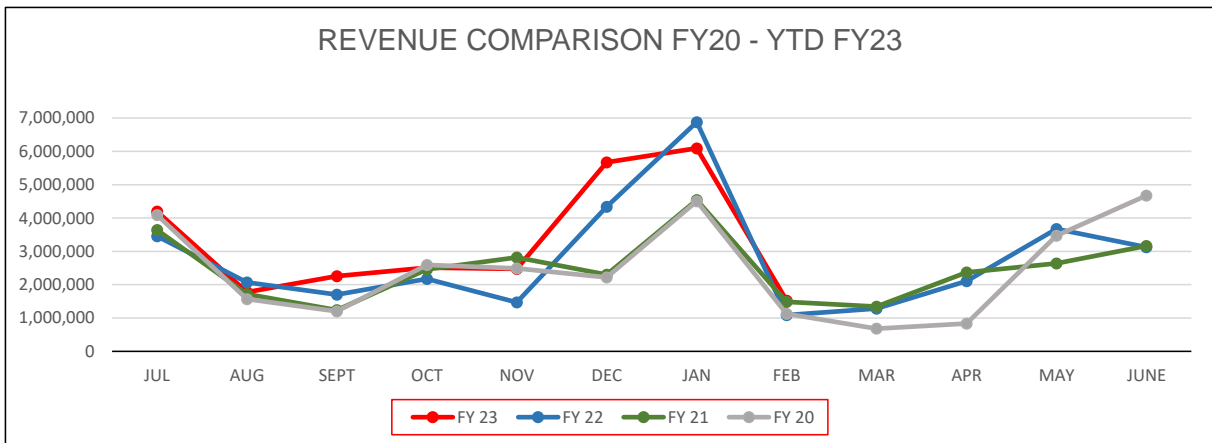
Other Non-Operating: Rolling Stock, IT upgrade and equipment replacement, contingency, overlay, etc.

GENERAL FUND REVENUES



REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD Received	%
Fees, Licenses, Permits	1,888,300	5%	1,628,900	86%
Other Local Sources	11,237,714	33%	8,005,425	71%
Net Parking Revenue	2,412,305	7%	2,785,913	115%
Interest & Penalties	871,491	3%	1,122,391	129%
School Revenues	6,745,978	20%	3,425,747	51%
State Revenues	7,498,195	22%	6,094,677	81%
Use of Fund Balance	3,450,000	10%	3,450,000	100%
TOTAL REVENUES	\$ 34,103,983	100%	\$ 26,513,053	78%

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	5,673,534
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	6,094,525	1,526,222	-	-	-	-
FY 22	6,880,265	1,088,571	1,283,909	2,104,005	3,669,849	3,129,389
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 FEBRUARY 28, 2023 - 66.7% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	98,320,928	500	97,918,521	100%
TOTAL PROPERTY TAXES	98,320,928	500	97,918,521	100%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	12,000	110	8,408	70%
OTHER LICENSES	12,000	60	1,835	15%
PLANNING BOARD/BOA/SITE REVIEW	170,000	10,917	117,015	69%
BLD PERMITS-PORTS	840,000	32,879	537,989	64%
BLD PERMITS-PEASE	55,000	0	51,273	93%
BLD PERMITS-FIRE	105,000	10,455	59,927	57%
ELEC PERMITS-PORT	105,000	9,976	90,888	87%
ELEC PERMITS-PEASE	15,000	7,920	54,940	366%
PLUM PERMITS-PORT	154,000	10,055	148,933	97%
PLUM PERMITS-PEASE	20,000	5,150	27,760	139%
SIGN PERMITS	6,000	100	3,765	63%
POLICE ALARMS	30,000	22,600	38,000	127%
BURNING PERMITS	1,500	0	0	0%
EXCAVATION PERMITS	70,000	0	63,450	91%
FLAGGING PERMIT	9,200	300	9,525	104%
SOLID WASTE	75,000	3,812	49,190	66%
BLASTING PERMIT	100	0	200	200%
NEW DRIVEWAY PERMIT	1,500	0	300	20%
OUTDOOR POOL	15,000	0	38,335	256%
RECREATION DEPARTMENT	100,000	34,191	203,193	203%
BOAT RAMP FEES	12,000	0	14,175	118%
RECREATION RENTALS	0	555	7,115	0%
HEALTH FOOD PERMITS	80,000	1,400	102,685	128%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,888,300	150,480	1,628,900	86%
OTHER LOCAL SOURCES				
TIMBER TAX	100	0	348	348%
PAYMENTS IN LIEU OF TAXES	190,000	0	195,737	103%
MUNICIPAL AGENT FEES	73,000	5,562	50,556	69%
MOTOR VEHICLE FEES	4,950,000	386,437	3,524,261	71%
TITLE APPLICATIONS	9,000	712	6,342	70%
BOAT REGISTRATION	11,000	1,491	6,945	63%
PDA AIRPORT DISTRICT	2,750,000	0	1,526,781	56%
WATER/SEWER OVERHEAD	1,604,422	133,702	1,069,615	67%
SALE - MUNICIPAL PROP	5,000	36,543	36,543	731%
MISC REVENUE	70,000	6,509	195,028	279% *
TRANSFER FROM FUND 13	0	166	166	0%
DOG LICENSES	17,000	166	2,712	16%
MARRIAGE LICENSES	2,200	70	1,379	63%
CERTIFICATES-BIRTH	30,000	3,120	22,148	74%
RENTAL OF CITY PROPERTY	50,000	28,646	92,996	186%
RENTAL OF CITY HALL COM	20,692	1,767	13,939	67%
CABLE FRANCHISE FEE	360,000	116,453	360,000	100%
POLICE HAND GUN PERMITS	300	20	220	73%
POLICE OUTSIDE DETAIL	170,000	9,457	208,666	123%
AMBULANCE FEES	910,000	120,374	690,521	76%
WELFARE DEPT REIMBURSEMENT	15,000	43	522	3%
TOTAL OTHER LOCAL SOURCES	11,237,714	851,237	8,005,425	71%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	3,250,000	295,129	2,759,063	85%
METER SPACE RENTAL	150,000	4,790	181,065	121%
CHARGING STATION	10,000	0	9,441	94%
PARKING AREA SERVICE AGREEMENT	50,000	0	3,000	6%
HANOVER TRANSIENT	1,909,000	133,914	1,615,159	85%
HANOVER PASSES	1,265,100	125,940	818,589	65%
FOUNDRY PL TRANSIENT	502,000	25,452	269,695	54%
FOUNDRY PL PASSES	451,500	38,485	304,680	67%
PASS REINSTATEMENT	750	45	540	72%
FOUNDRY PL PASS REINSTATEMENT	750	210	730	97%
PARKING VIOLATIONS	700,000	98,480	742,599	106%
BOOT REMOVAL FEE	5,000	0	2,550	51%
TOTAL PARKING REVENUES	8,294,100	722,445	6,707,110	81%
TRANSFER TO PARKING FUND	(5,881,795)	(490,150)	(3,921,197)	67%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	232,295	2,785,913	115%
INTEREST & PENALTIES				
INTEREST ON TAXES	171,000	11,359	109,134	64%
INTEREST ON INVESTMENT	700,491	192,005	1,013,257	145%
TOTAL INTEREST & PENALTIES	871,491	203,363	1,122,391	129%
SCHOOL REVENUES				
TUITION	6,711,920	0	3,414,894	51%
OTHER SOURCES	34,058	0	10,853	32% *
TOTAL SCHOOL REVENUES	6,745,978	0	3,425,747	51%
STATE REVENUES				
STATE AID RETIREMENT	650,000	0	624,196	96%
ROOMS AND MEALS TAX	1,550,000	0	1,938,850	125%
HIGHWAY BLOCK GRANT	420,000	88,346	353,382	84%
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	2,299,651	74%
TOTAL STATE REVENUES	7,498,195	88,346	6,094,677	81%
USE OF FUND BALANCE				
USE OF FUND BALANCE	1,650,000	0	1,650,000	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	3,450,000	0	3,450,000	100%
TOTAL GENERAL FUND REVENUE	132,424,911	1,526,222	124,431,574	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.

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

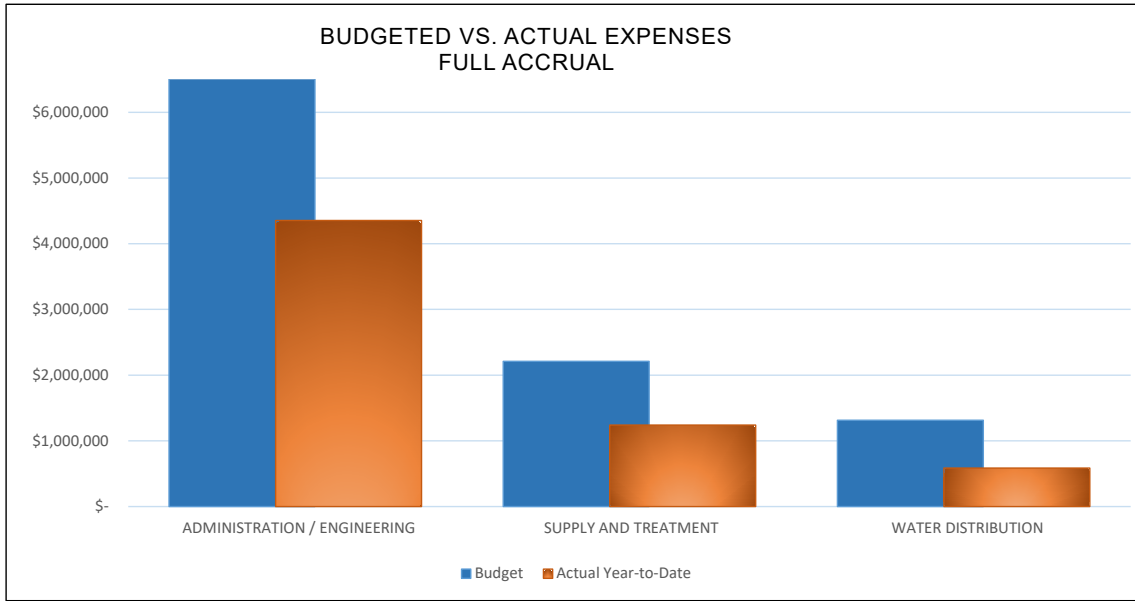
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

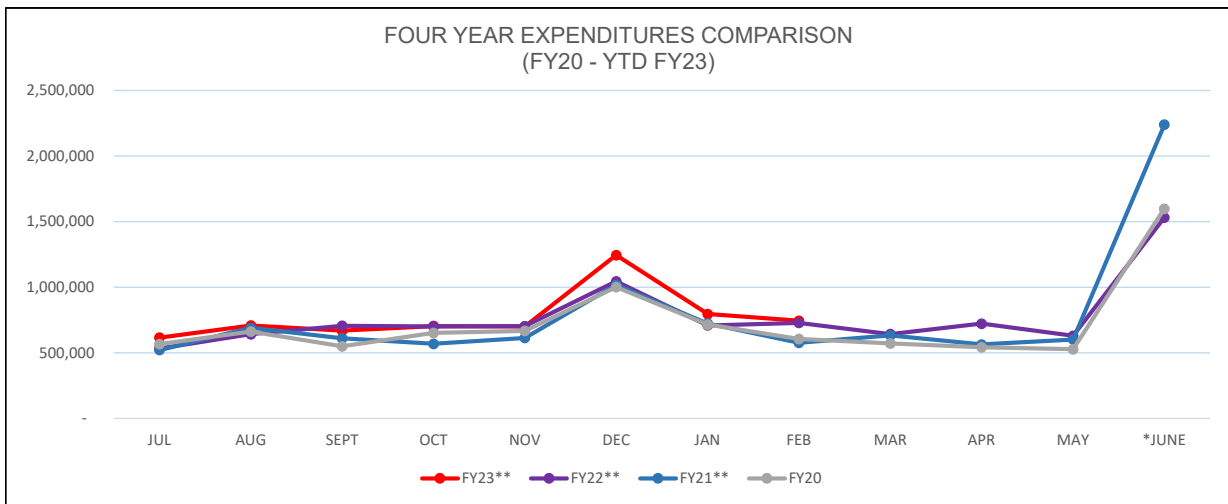
WATER FUND YTD EXPENSES

MONTH ENDING February 28, 2023

66.7% of Fiscal Year



WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING February 28, 2023	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	7,117,548	471,195	80,246	4,354,174	2,763,374	61.2%
SUPPLY AND TREATMENT	2,209,931	165,116	62,907	1,240,431	969,500	56.1%
WATER DISTRIBUTION	1,314,377	94,730	30,036	585,996	728,381	44.6%
AIR FORCE OPERATIONS	780,729	13,884	516,050	683,416	97,313	87.5%
TOTAL	11,422,585	744,926	689,240	6,864,017	4,558,568	60.1%



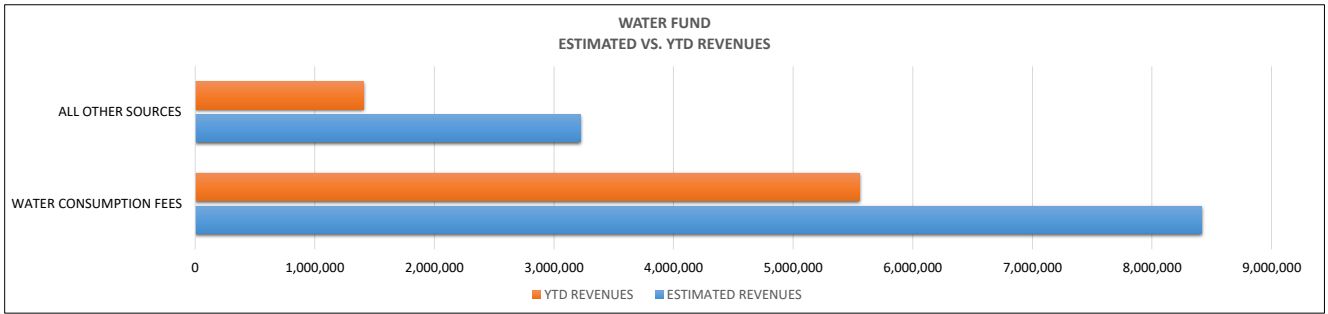
*June includes YE Encumbrances

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**	796,019	744,926	-	-	-	-
FY22**	710,251	729,304	644,155	722,548	630,826	1,530,668
FY21**	724,212	578,095	633,016	564,055	602,683	2,238,618
FY20	715,268	606,134	572,540	543,605	528,530	1,598,427

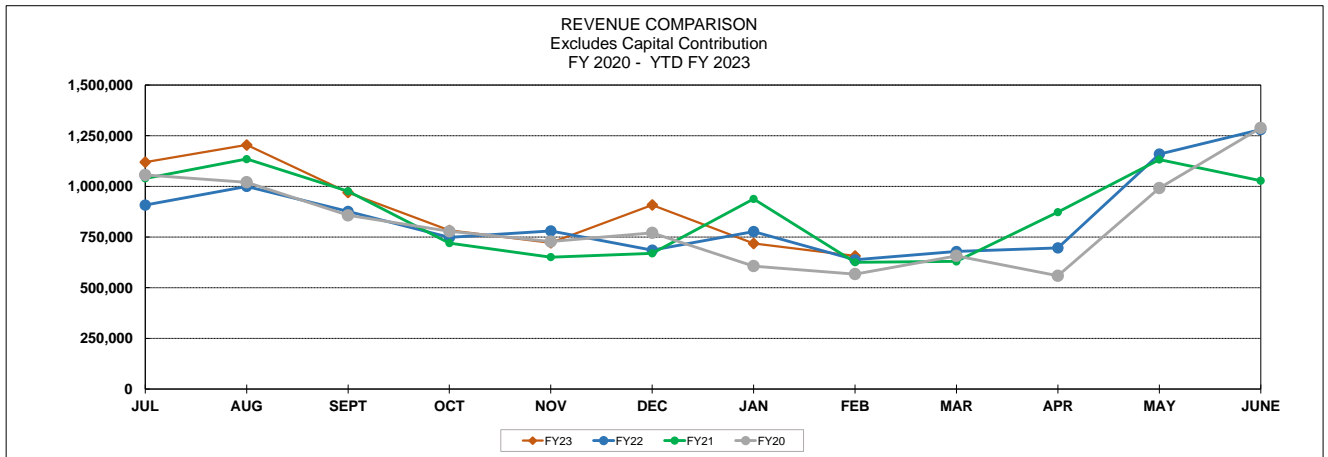
**includes Air Force Expense

WATER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	8,417,078	67.8%	5,553,111	66.0%
OTHER CHARGES	2,350,250	18.9%	1,165,972	49.6%
OTHER FINANCING SOURCES	869,290	7.0%	237,923	27.4%
AIR FORCE OPERATIONS	780,729	6.3%	125,487	16.1%
CAPITAL CONTRIBUTIONS	0	0.0%	119,755	0.0%
TOTAL	\$ 12,417,347	100.0%	\$ 7,202,249	58.0%

- Water Consumption Fees* : Revenues based on water consumption
- Other Charges* : Meter fees, hydrant rental, utility revenue, fire services, job worked, backflow testing, capacity use surcharge
- 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	255,518
FY23YTD	<u>106,399</u>
Total to date	\$13,366,946

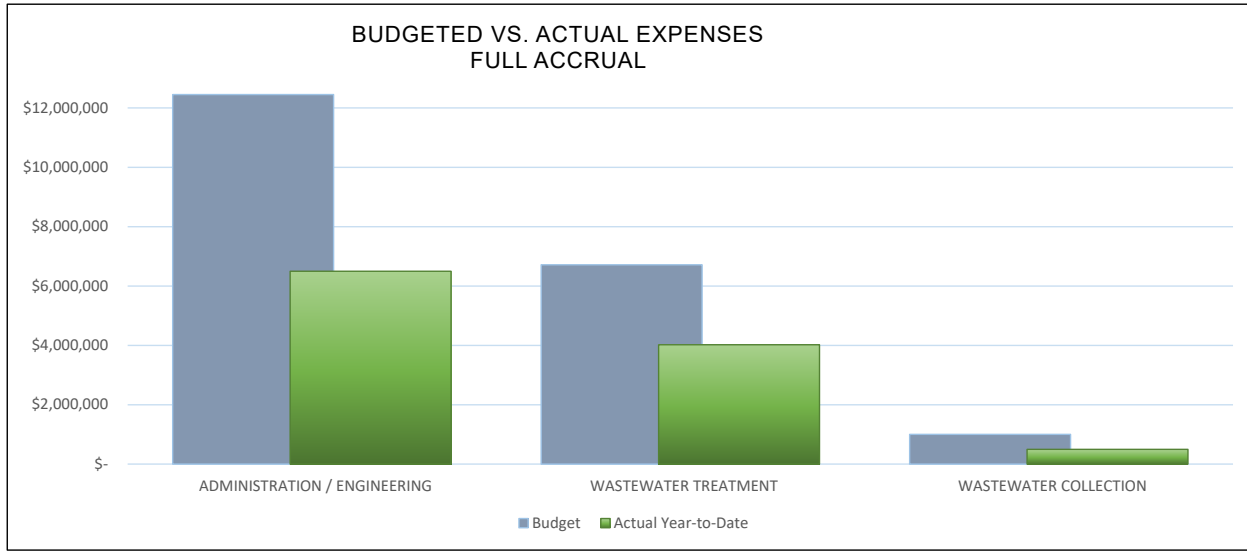
FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY23	1,119,588	1,204,183	969,804	783,182	722,039	908,633
FY22	908,170	1,000,215	876,810	748,344	780,507	685,424
FY21	1,039,610	1,134,800	976,295	719,864	651,344	669,554
FY20	1,056,156	1,020,567	856,827	778,169	727,650	770,620

FY	JAN	*FEB	MAR	APR	MAY	JUNE
FY23	718,297	656,767	-	-	-	-
FY22	777,293	637,638	678,790	696,675	1,159,693	1,280,197
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

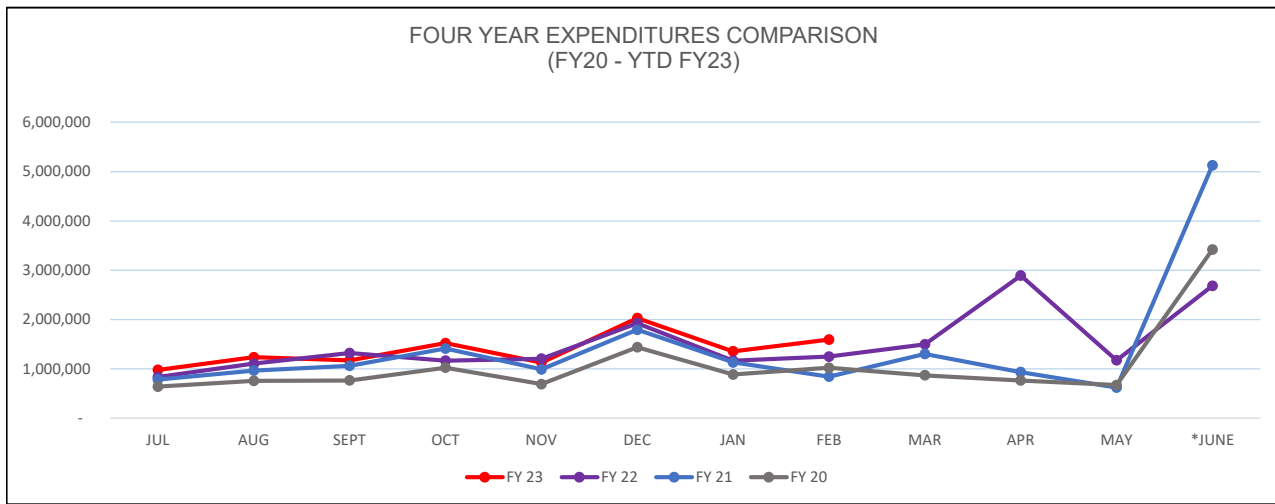
*Estimated

SEWER FUND EXPENSES

MONTH ENDING February 28, 2023
66.7% of Fiscal Year



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING <i>February 28, 2023</i>	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% ENC/EXPENDED
ADMINISTRATION / ENGINEERING	12,446,558	853,555	33,589	6,497,153	5,949,405	52.2%
WASTEWATER TREATMENT	6,717,479	639,239	264,672	4,020,468	2,697,011	59.9%
WASTEWATER COLLECTION	1,005,041	72,334	45,696	496,406	508,635	49.4%
TRANSFER TO STORMWATER	451,789	26,816	-	344,526	107,263	76.3%
TOTAL	20,620,867	1,591,944	343,957	11,358,554	9,262,313	55.08%

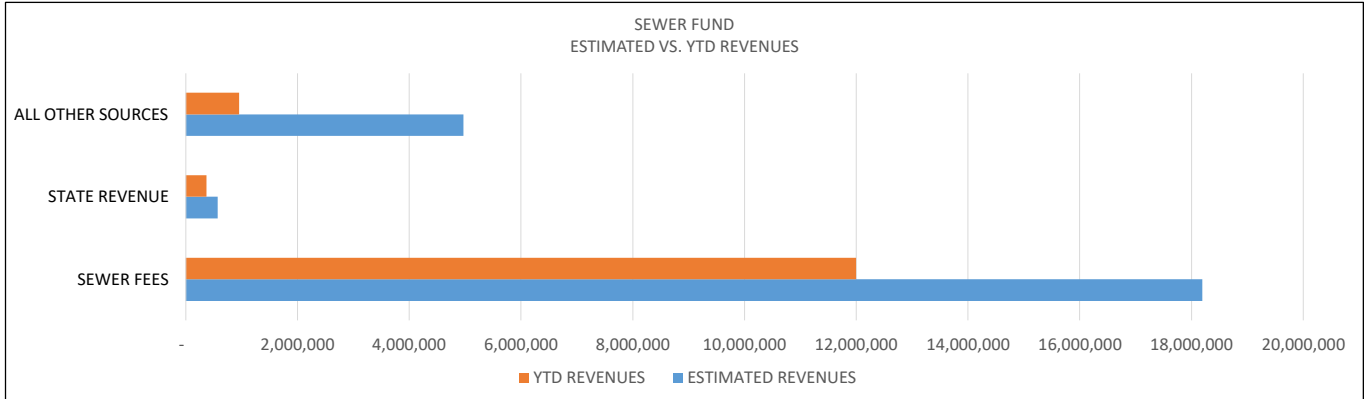


*June includes YE Encumbrances

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	1,355,382	1,591,944	-	-	-	-
FY 22	1,166,723	1,248,825	1,496,274	2,892,203	1,174,023	2,684,627
FY 21	1,132,271	843,146	1,304,790	935,490	620,241	5,125,559
FY 20	885,513	1,022,676	871,311	764,822	670,804	3,417,440

SEWER FUND REVENUES



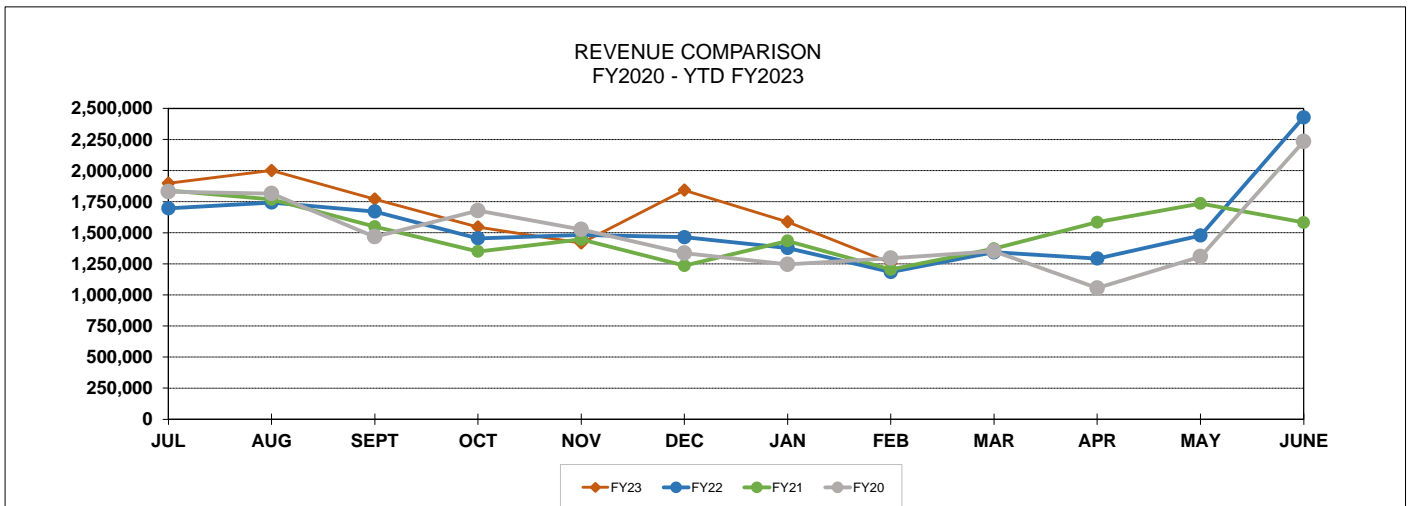
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	18,197,169	76.7%	11,995,927	65.9%
OTHER CHARGES	421,500	1.8%	323,108	76.7%
STATE REVENUE	570,780	2.4%	369,516	64.7%
OTHER FINANCING SOURCES	4,547,558	19.2%	631,291	13.9%
TOTAL	23,737,007	100.0%	13,319,842	56.1%

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	1,842,209
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	1,587,730	1,256,220	-	-	-	-
FY22	1,377,417	1,185,113	1,342,541	1,292,880	1,477,901	*** 2,428,063
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

***FY22 Revenue does not include adjustment for SRF debt forgiveness

PARKING AND TRANSPORTATION FUND

MONTH ENDING February 28, 2023

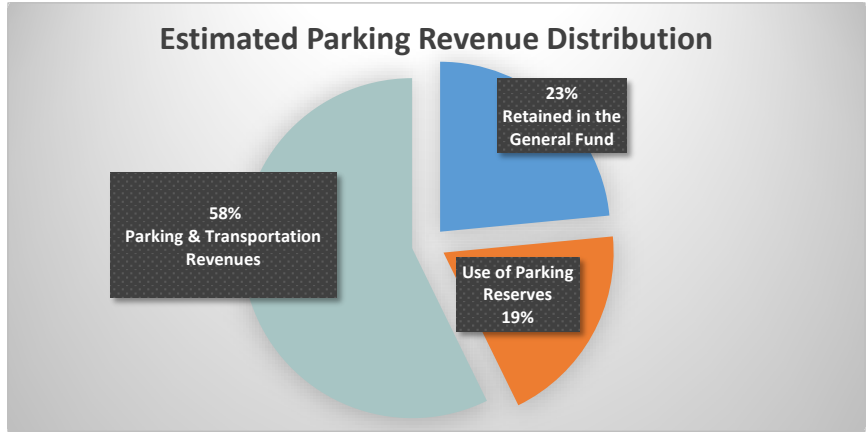
The Parking & Transportation fund is a Special Revenue Fund which accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

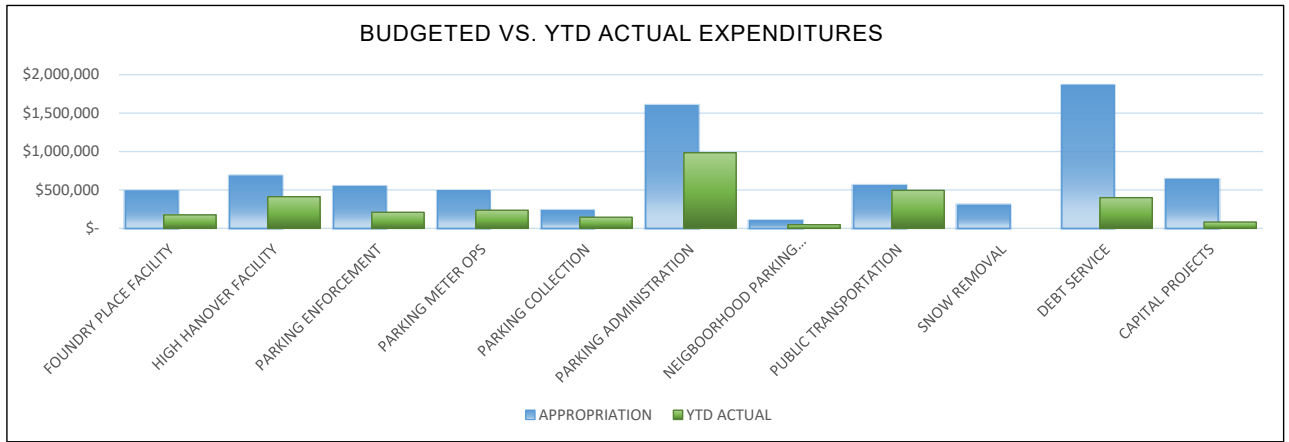
Parking & Transportation expenditures are funded 100% from parking related revenues
 Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.
 The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

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 February 28, 2023				
FOUNDRY PLACE FACILITY	486,553	19,498	7,737	183,715	302,838	37.8%
HIGH HANOVER FACILITY	679,744	55,015	4,732	417,240	262,504	61.4%
PARKING ENFORCEMENT	543,632	65,718	13,399	223,349	320,283	41.1%
PARKING METER OPS	487,478	33,543	143,467	380,252	107,226	78.0%
PARKING COLLECTION	227,637	19,298	-	145,757	81,880	64.0%
PARKING ADMINISTRATION	1,593,478	108,937	34,746	1,019,597	573,881	64.0%
NEIGHBORHOOD PARKING PRGM	100,000	-	-	48,303	51,697	48.3%
PUBLIC TRANSPORTATION	553,097	1,424	35,761	531,147	21,950	96.0%
PARKING ENGINEERING	295,041	16,664	-	150,564	144,477	51.0%
SNOW REMOVAL	300,000	-	-	-	300,000	0.0%
DEBT SERVICE	1,861,063	-	-	400,031	1,461,032	21.5%
CAPITAL PROJECTS	637,000	-	86,385	169,542	467,458	0.0%
CONTINGENCY	97,000	2,083	-	79,417	17,583	81.9%
TOTAL	7,861,723	322,181	326,227	3,748,914	4,112,809	47.7%