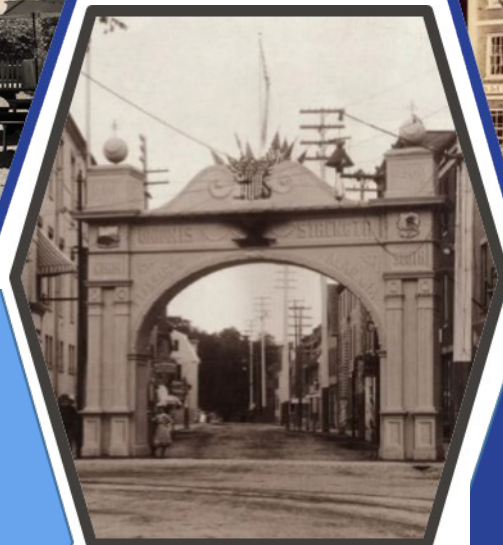




PORTSMOUTH NH
P400
 HISTORY LIGHTS OUR WAY
 1623 - 2023



FY 2023



**Monthly Financial
 Summary Report**
 Month Ending March 31, 2023
75% Fiscal Year

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Financial Documents

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

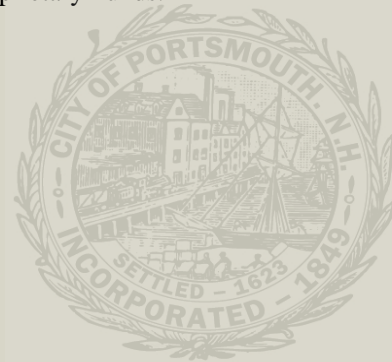
www.cityofportsmouth.com/Finance

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:
 - o General Administration
Mayor/City Manager, City Clerk, Legal, Human Resources, Information Technology, Economic Development, and other General Administration
 - o Finance and Administration
Accounting, Assessing, Purchasing, Tax Collection, 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 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%

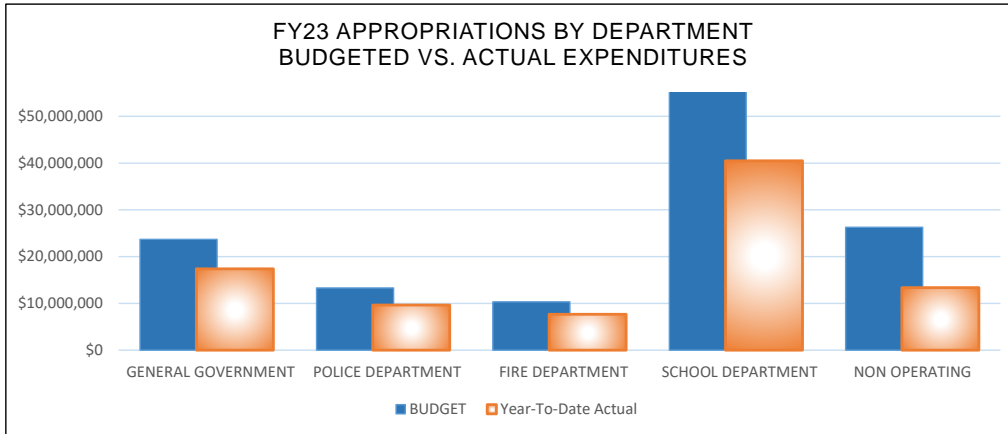
EXPENDITURES - detail pages 3 & 4

	Approved	% of Total
Municipal	\$23,695,511	17.9%
Police	\$13,321,137	10.1%
Fire	\$10,355,485	7.8%
School	\$57,980,007	43.8%
Collective Bargaining	\$0	0.0%
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	\$26,289,728	19.9%
	\$132,424,911	100%

*Novmeber 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 March 31, 2023
75.0% of Fiscal Year



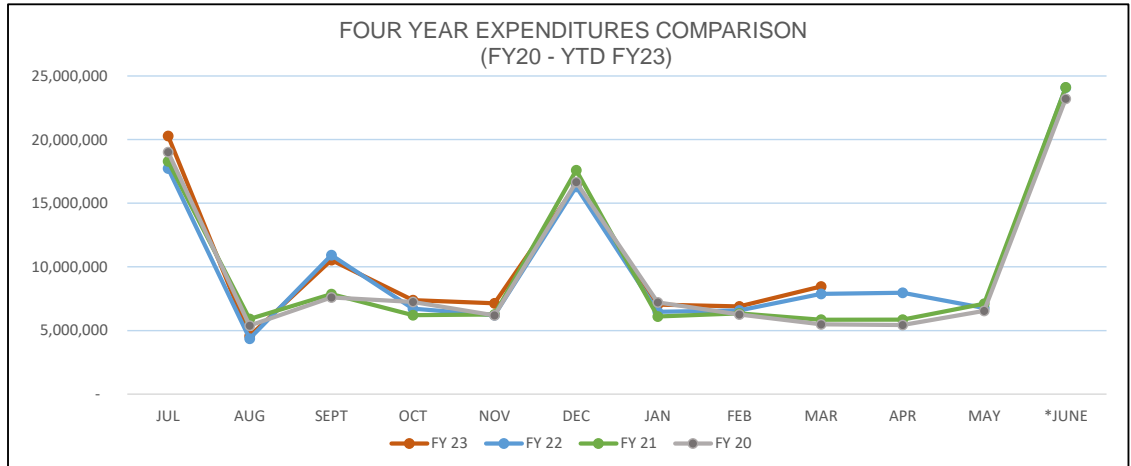
APPROPRIATION	PERIOD ENDING March 31, 2023	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	% Enc/Expended	
OPERATING						
GENERAL GOVERNMENT	23,695,511	1,471,411	318,618	17,393,363	6,302,148	73%
POLICE DEPARTMENT	13,321,137	839,171	15,762	9,650,090	3,671,047	72%
FIRE DEPARTMENT	10,355,485	641,367	16,943	7,673,703	2,681,782	74%
SCHOOL DEPARTMENT	57,980,007	5,409,972	-	40,495,624	17,484,383	70%
COLLECTIVE BARGAINING	-	-	-	-	-	-
*TRANSFER TO OTHER FUNDS	783,043	52,754	-	624,782	158,261	80%
TOTAL OPERATING	106,135,183	8,414,674	351,323	75,837,562	30,297,621	71%
NON OPERATING						
DEBT SERVICE	13,749,821	-	-	4,484,614	9,265,207	33%
COUNTY TAX	5,730,000	-	-	5,546,962	183,038	97%
CAPITAL OUTLAY	985,000	14,598	82,178	127,992	857,008	13%
OTHER NON-OPERATING	5,824,907	30,041	23,300	3,213,558	2,611,349	55%
TOTAL NON OPERATING	26,289,728	44,639	105,478	13,373,126	12,916,602	51%
TOTAL	132,424,911	8,459,313	456,801	89,210,688	43,214,223	67%

* 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	4,569,619	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	6,897,986	8,459,313	-	-	-
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 March 31, 2023

75.0% of Fiscal Year

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	%
	ENC/EXPENDED					
GENERAL GOVERNMENT						
SALARIES	10,533,221	842,691	-	7,225,438	3,307,783	69%
PART TIME SALARIES	1,082,042	81,962	-	779,649	302,393	72%
OVERTIME	390,000	73,116	-	358,179	31,821	92%
LONGEVITY	68,352	585	-	77,259	(8,907)	113%
* LEAVE AT TERMINATION	350,000	-	-	350,000	-	100%
* HEALTH STABILIZATION FUND	2,094,791	-	-	2,094,791	-	100%
HEALTH PREMIUM STIPEND	25,000	2,900	-	12,314	12,686	49%
RETIREMENT	1,606,460	120,402	35,178	1,144,800	461,660	71%
OTHER BENEFITS	1,307,462	85,195	-	912,184	395,278	70%
OTHER OPERATING	6,238,183	264,560	283,440	4,438,749	1,799,434	71%
TOTAL GENERAL GOVERNMENT	23,695,511	1,471,411	318,618	17,393,363	6,302,148	73%
<i>*Annualized Expenditures</i>	<i>(2,444,791)</i>	<i>-</i>	<i>-</i>	<i>(2,444,791)</i>	<i>-</i>	<i>-</i>
Net total	21,250,720	1,471,411	318,618	14,948,572	6,302,148	70%
POLICE DEPARTMENT						
SALARIES	6,456,047	440,915	-	4,155,798	2,300,249	64%
PART TIME SALARIES	163,698	10,147	-	98,243	65,455	60%
OVERTIME	670,809	72,995	-	734,941	(64,132)	110%
HOLIDAY	216,413	-	-	160,524	55,889	74%
LONGEVITY	39,158	-	-	31,475	7,683	80%
STIPENDS	97,185	675	-	42,409	54,777	44%
SPECIAL DETAIL	72,193	750	-	30,130	42,063	42%
* LEAVE AT TERMINATION	180,203	-	-	180,203	-	100%
* HEALTH INSURANCE	1,642,046	-	-	1,642,046	-	100%
HEALTH PREMIUM STIPEND	12,250	3,500	-	9,645	2,605	79%
RETIREMENT	2,279,621	154,558	-	1,536,430	743,191	67%
OTHER BENEFITS	506,694	23,604	-	365,447	141,247	72%
OTHER OPERATING	984,820	132,028	15,762	662,801	322,019	67%
POLICE DEPARTMENT TOTAL	13,321,137	839,171	15,762	9,650,090	3,671,047	72%
<i>*Annualized Expenditures</i>	<i>(1,822,249)</i>	<i>-</i>	<i>-</i>	<i>(1,822,249)</i>	<i>-</i>	<i>-</i>
Net total	11,498,888	839,171	15,762	7,827,841	3,671,047	68%
FIRE DEPARTMENT						
SALARIES	4,472,043	324,717	-	3,045,133	1,426,910	68%
PART TIME SALARIES	24,827	2,259	-	16,190	8,637	65%
OVERTIME	805,980	42,918	-	566,086	239,894	70%
HOLIDAY	168,523	28	-	135,183	33,340	80%
LONGEVITY	31,292	-	-	27,505	3,787	88%
CERTIFICATION STIPENDS	382,939	25,451	-	242,733	140,206	63%
* LEAVE AT TERMINATION	170,084	-	-	170,084	-	100%
* HEALTH INSURANCE	1,061,916	-	-	1,061,916	-	100%
HEALTH PREMIUM STIPEND	100,924	27,878	-	85,228	15,696	84%
RETIREMENT	1,921,043	128,439	-	1,313,032	608,011	68%
OTHER BENEFITS	573,193	13,325	-	507,446	65,747	89%
OTHER OPERATING	642,721	76,351	16,943	503,166	139,555	78%
FIRE DEPARTMENT TOTAL	10,355,485	641,367	16,943	7,673,703	2,681,782	74%
<i>*Annualized Expenditures</i>	<i>(1,232,000)</i>	<i>-</i>	<i>-</i>	<i>(1,232,000)</i>	<i>-</i>	<i>-</i>
Net total	9,123,485	641,367	16,943	6,441,703	2,681,782	71%
SCHOOL						
SALARIES	30,929,249	3,471,875	-	19,847,158	11,082,091	64%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	8,614,715	-	-	8,614,715	-	100%
RETIREMENT	5,993,141	652,515	-	3,695,847	2,297,294	62%
WORKERS COMPENSATION	133,444	-	-	132,857	587	100%
OTHER BENEFITS	3,461,041	339,415	-	2,219,904	1,241,137	64%
OTHER OPERATING	8,548,417	946,167	-	5,685,144	2,863,273	67%
SCHOOL DEPARTMENT TOTAL	57,980,007	5,409,972	-	40,495,624	17,484,383	70%
<i>*Annualized Expenditures</i>	<i>(8,914,715)</i>	<i>-</i>	<i>-</i>	<i>(8,914,715)</i>	<i>-</i>	<i>-</i>
Net total	49,065,292	5,409,972	-	31,580,909	17,484,383	64%
NON-OPERATING						
DEBT SERVICE	13,749,821	-	-	4,484,614	9,265,207	33%
COUNTY TAX	5,730,000	-	-	5,546,962	183,038	97%
CAPITAL OUTLAY	985,000	14,598	82,178	127,992	857,008	13%
OTHER NON-OPERATING	5,824,907	30,041	23,300	3,213,558	2,611,349	55%
TOTAL NON-OPERATING	26,289,728	44,639	105,478	13,373,126	12,916,602	51%
COLLECTIVE BARGAINING CONTINGENCY	-	-	-	-	-	-
TRANSFER TO INDOOR POOL	150,000	-	-	150,000	-	100%
TRANSFER TO COMMUNITY CAMPUS	360,788	30,066	-	270,591	90,197	75%
TRANSFER TO PRESCOTT PARK	272,255	22,688	-	204,191	68,064	75%
TOTAL GENERAL FUND	132,424,911	8,459,313	456,801	89,210,688	43,214,223	67%

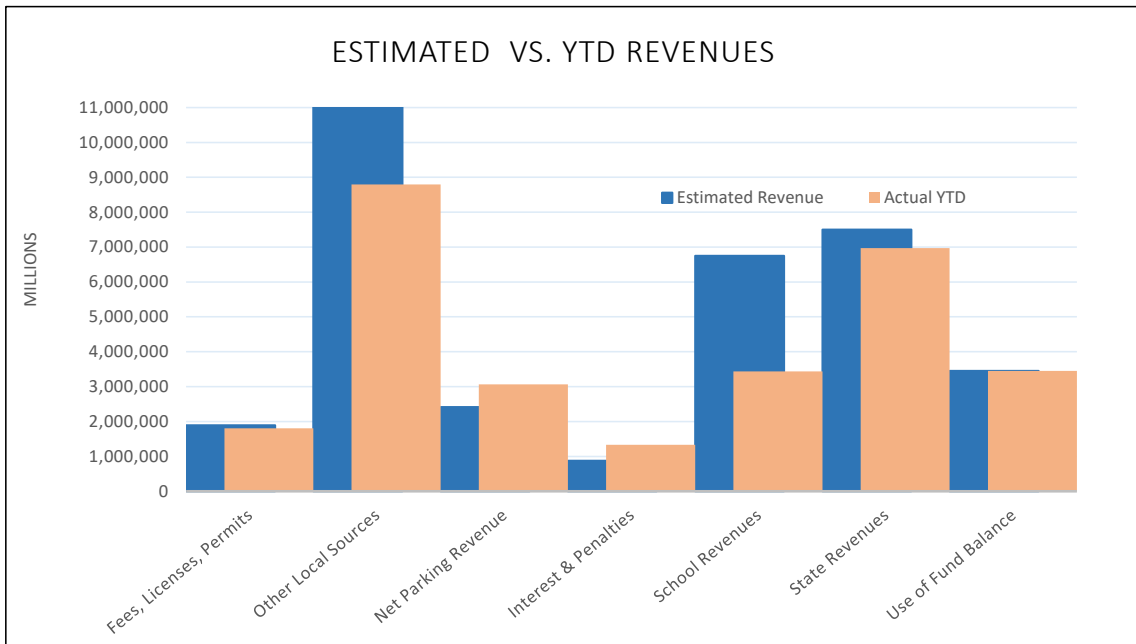
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.

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.

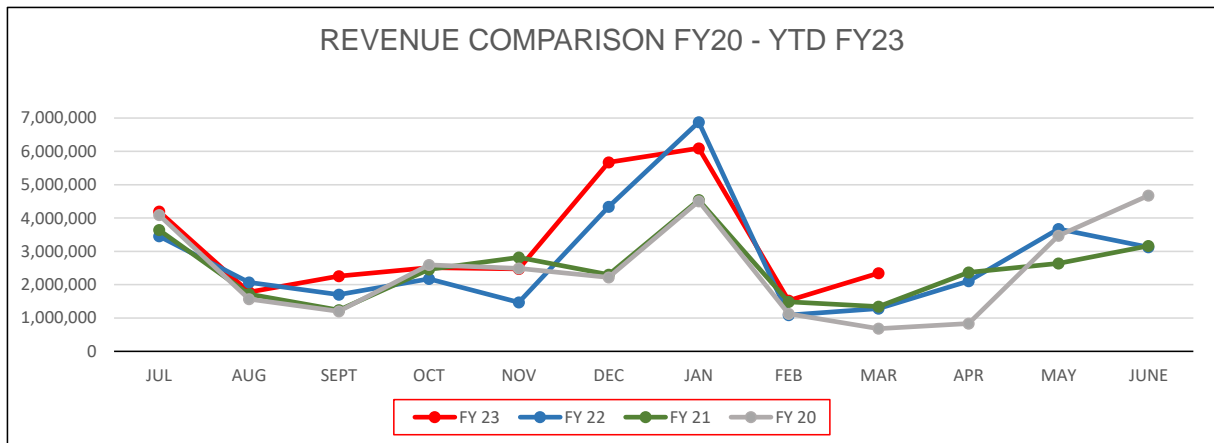
Other Non-Operating: Rolling Stock, IT upgrade and equipment replacement, contingency, overlay, etc.

GENERAL FUND REVENUES



REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD Received	%
Fees, Licenses, Permits	1,888,300	5%	1,804,062	96%
Other Local Sources	11,237,714	33%	8,795,641	78%
Net Parking Revenue	2,412,305	7%	3,066,040	127%
Interest & Penalties	871,491	3%	1,332,333	153%
School Revenues	6,745,978	20%	3,437,345	51%
State Revenues	7,498,195	22%	6,973,275	93%
Use of Fund Balance	3,450,000	10%	3,450,000	100%
TOTAL REVENUES	\$ 34,103,983	100%	\$ 28,858,696	85%

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	1,525,313	2,346,053	-	-	-
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 MARCH 31, 2023 - 75.0% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	98,320,928	0	97,918,521	100%
TOTAL PROPERTY TAXES	98,320,928	0	97,918,521	100%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	12,000	2,697	11,104	93%
OTHER LICENSES	12,000	2,820	4,655	39%
PLANNING BOARD/BOA/SITE REVIEW	170,000	9,178	126,193	74%
BLD PERMITS-PORTS	840,000	70,765	608,754	72%
BLD PERMITS-PEASE	55,000	9,810	61,083	111%
BLD PERMITS-FIRE	105,000	8,782	68,709	65%
ELEC PERMITS-PORT	105,000	10,181	101,069	96%
ELEC PERMITS-PEASE	15,000	1,850	56,790	379%
PLUM PERMITS-PORT	154,000	18,045	166,978	108%
PLUM PERMITS-PEASE	20,000	3,160	30,920	155%
SIGN PERMITS	6,000	230	3,995	67%
POLICE ALARMS	30,000	1,300	39,300	131%
BURNING PERMITS	1,500	0	0	0%
EXCAVATION PERMITS	70,000	750	64,200	92%
FLAGGING PERMIT	9,200	650	10,175	111%
SOLID WASTE	75,000	4,598	53,788	72%
BLASTING PERMIT	100	0	200	200%
NEW DRIVEWAY PERMIT	1,500	50	350	23%
OUTDOOR POOL	15,000	448	38,783	259%
RECREATION DEPARTMENT	100,000	26,850	230,043	230%
BOAT RAMP FEES	12,000	0	14,175	118%
RECREATION RENTALS	0	850	7,965	0%
HEALTH FOOD PERMITS	80,000	2,150	104,835	131%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,888,300	175,162	1,804,062	96%
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	6,795	57,351	79%
MOTOR VEHICLE FEES	4,950,000	516,341	4,040,602	82%
TITLE APPLICATIONS	9,000	780	7,122	79%
BOAT REGISTRATION	11,000	1,189	8,133	74%
PDA AIRPORT DISTRICT	2,750,000	0	1,526,781	56%
WATER/SEWER OVERHEAD	1,604,422	133,702	1,203,317	75%
SALE - MUNICIPAL PROP	5,000	485	37,028	741%
MISC REVENUE	70,000	15,152	209,771	300% *
TRANSFER FROM FUND 13	0	0	166	0%
DOG LICENSES	17,000	3,220	5,932	35%
MARRIAGE LICENSES	2,200	70	1,449	66%
CERTIFICATES-BIRTH	30,000	3,290	25,438	85%
RENTAL OF CITY PROPERTY	50,000	356	93,352	187%
RENTAL OF CITY HALL COM	20,692	1,767	15,705	76%
CABLE FRANCHISE FEE	360,000	0	360,000	100%
POLICE HAND GUN PERMITS	300	30	250	83%
POLICE OUTSIDE DETAIL	170,000	16,494	225,160	132%
AMBULANCE FEES	910,000	90,757	781,278	86%
WELFARE DEPT REIMBURSEMENT	15,000	200	722	5%
TOTAL OTHER LOCAL SOURCES	11,237,714	790,625	8,795,641	78%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	3,250,000	323,639	3,082,701	95%
METER SPACE RENTAL	150,000	12,165	193,230	129%
CHARGING STATION	10,000	2,710	12,151	122%
PARKING AREA SERVICE AGREEMENT	50,000	0	3,000	6%
HANOVER TRANSIENT	1,909,000	164,497	1,779,656	93%
HANOVER PASSES	1,265,100	80,663	899,252	71%
FOUNDRY PL TRANSIENT	502,000	36,189	305,884	61%
FOUNDRY PL PASSES	451,500	39,598	344,278	76%
PASS REINSTATEMENT	750	15	555	74%
FOUNDRY PL PASS REINSTATEMENT	750	45	775	103%
PARKING VIOLATIONS	700,000	110,455	853,054	122%
BOOT REMOVAL FEE	5,000	300	2,850	57%
TOTAL PARKING REVENUES	8,294,100	770,276	7,477,386	90%
TRANSFER TO PARKING FUND	(5,881,795)	(490,150)	(4,411,346)	75%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	280,126	3,066,040	127%
INTEREST & PENALTIES				
INTEREST ON TAXES	171,000	17,510	126,644	74%
INTEREST ON INVESTMENT	700,491	192,432	1,205,689	172%
TOTAL INTEREST & PENALTIES	871,491	209,942	1,332,333	153%
SCHOOL REVENUES				
TUITION	6,711,920	11,249	3,402,084	51%
OTHER SOURCES	34,058	350	35,261	104%*
TOTAL SCHOOL REVENUES	6,745,978	11,599	3,437,345	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	0	353,382	84%
BONDED DEBT- HIGH SCHOOL	1,016,222	508,111	1,016,222	100%
BONDED DEBT - MIDDLE SCHOOL	740,973	370,487	740,974	100%
ADEQUATE EDUCATION GRANT	3,121,000	0	2,299,651	74%
TOTAL STATE REVENUES	7,498,195	878,598	6,973,275	93%
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	2,346,053	126,777,217	96%

*SchoolCare Dental & Workers' Compensation premium reimbursements from prior year

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

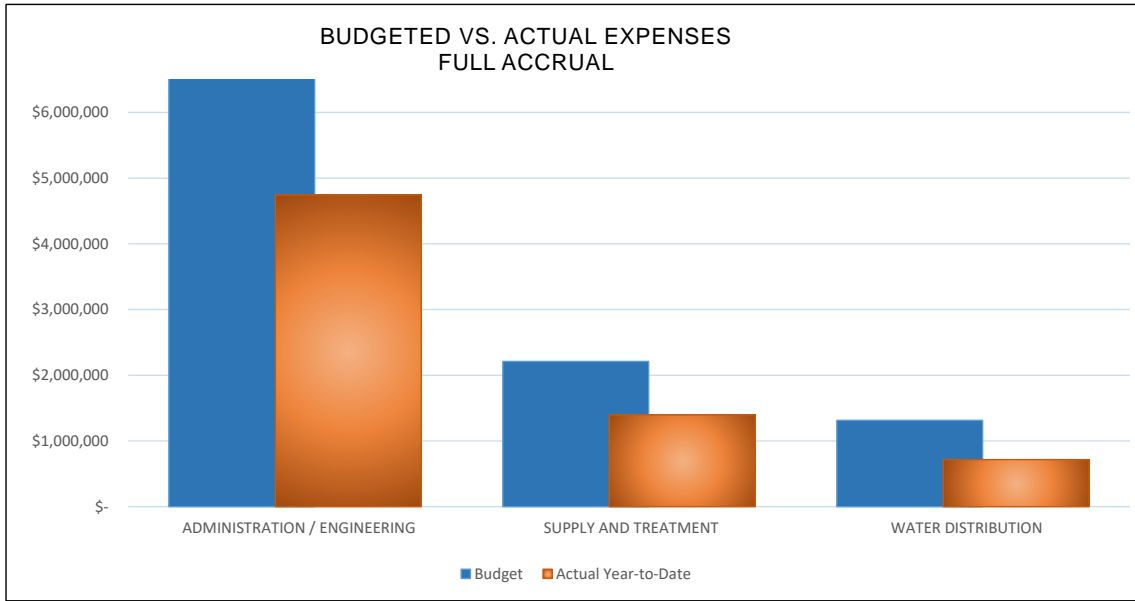
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

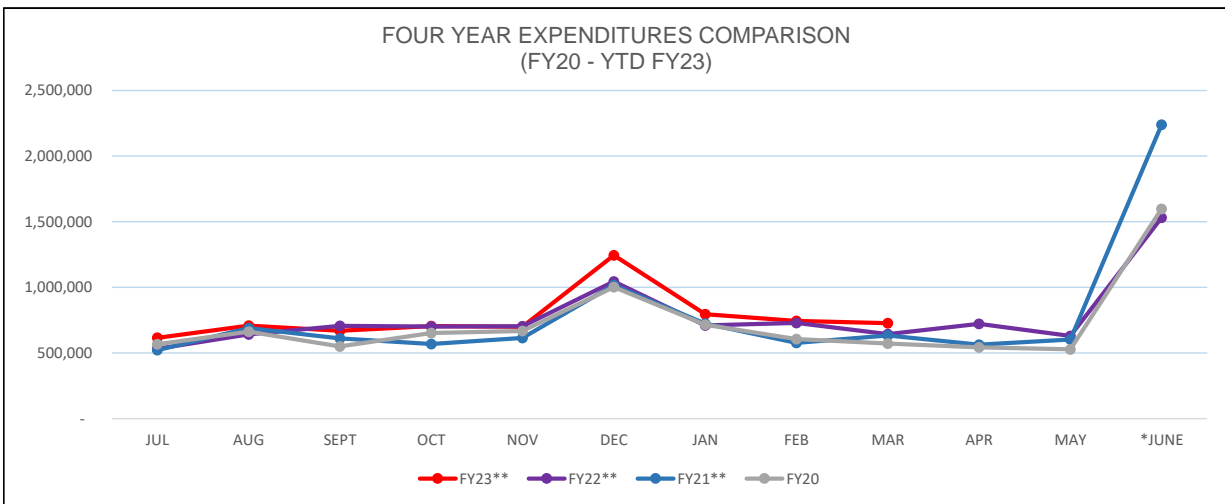
WATER FUND YTD EXPENSES

MONTH ENDING March 31, 2023

75.0% of Fiscal Year



WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING March 31, 2023	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	7,115,678	420,382	50,415	4,744,724	2,370,954	66.7%
SUPPLY AND TREATMENT	2,211,321	157,785	62,907	1,397,309	814,012	63.2%
WATER DISTRIBUTION	1,314,857	122,827	37,312	716,099	598,758	54.5%
AIR FORCE OPERATIONS	780,729	27,417	516,050	710,834	69,895	91.0%
TOTAL	11,422,585	728,411	666,684	7,568,966	3,853,619	66.3%



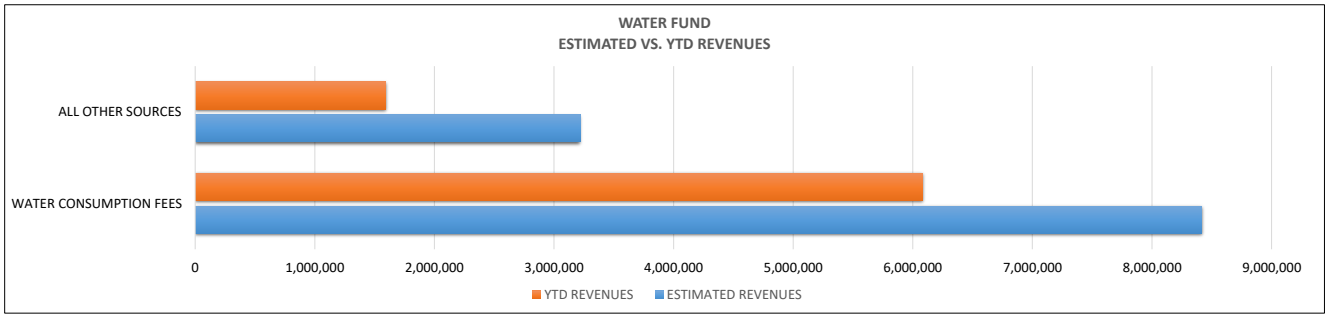
*June includes YE Encumbrances

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	728,411	-	-	-
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

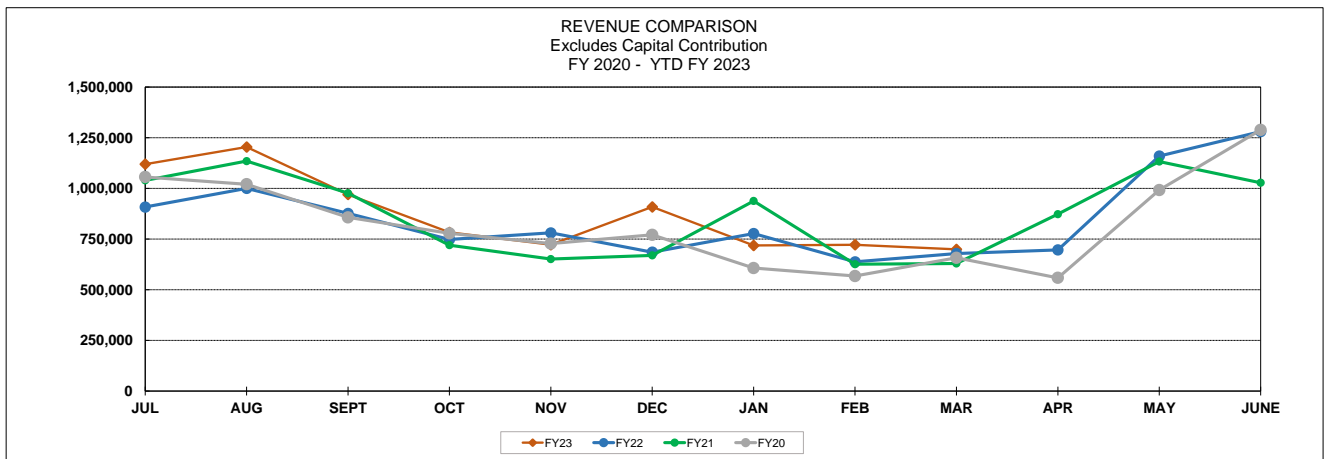
**includes Air Force Expense

WATER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	8,417,078	67.8%	6,085,242	72.3%
OTHER CHARGES	2,350,250	18.9%	1,313,565	55.9%
OTHER FINANCING SOURCES	869,290	7.0%	277,598	31.9%
AIR FORCE OPERATIONS	780,729	6.3%	170,307	21.8%
CAPITAL CONTRIBUTIONS	0	0.0%	137,274	0.0%
TOTAL	\$ 12,417,347	100.0%	\$ 7,983,986	64.3%

- Water Consumption Fees* : Revenues based on water consumption
- Other Charges* : Meter fees, hydrant rental, utility revenue, fire services, job worked, backflow testing, capacity use surcharge
- 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	129,947
Total to date	\$13,390,494

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

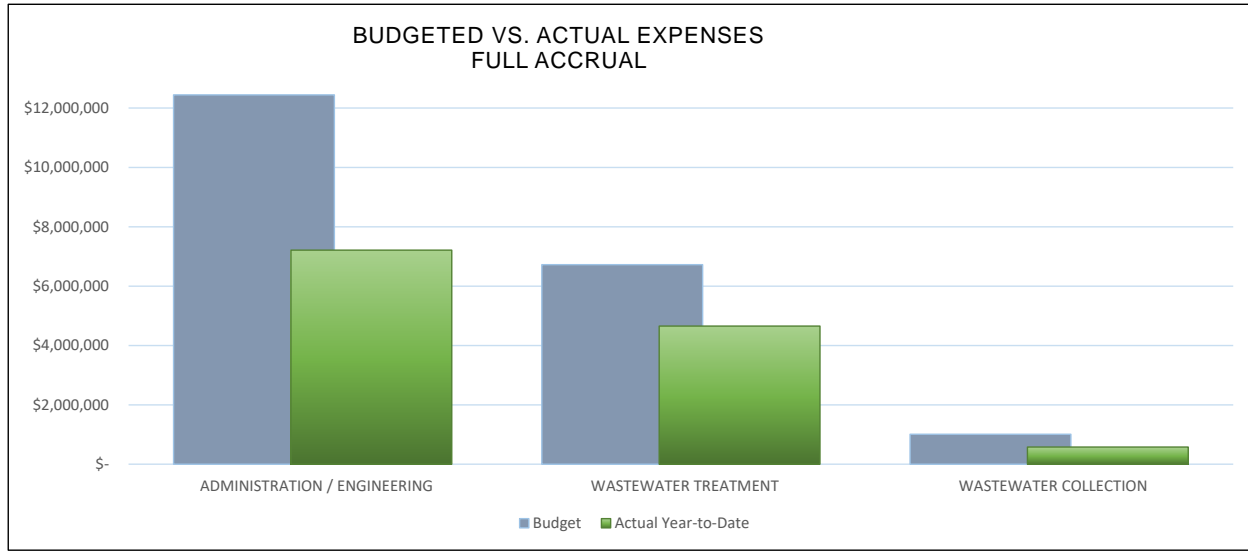
FY	JAN	FEB	*MAR	APR	MAY	JUNE
FY23	718,297	721,832	699,154	-	-	-
FY22	777,293	637,638	678,790	696,675	1,159,693	1,280,197
FY21	937,927	625,918	629,359	873,036	1,132,429	1,027,833
FY20	606,941	567,523	657,476	558,450	991,948	1,288,540

*Estimated

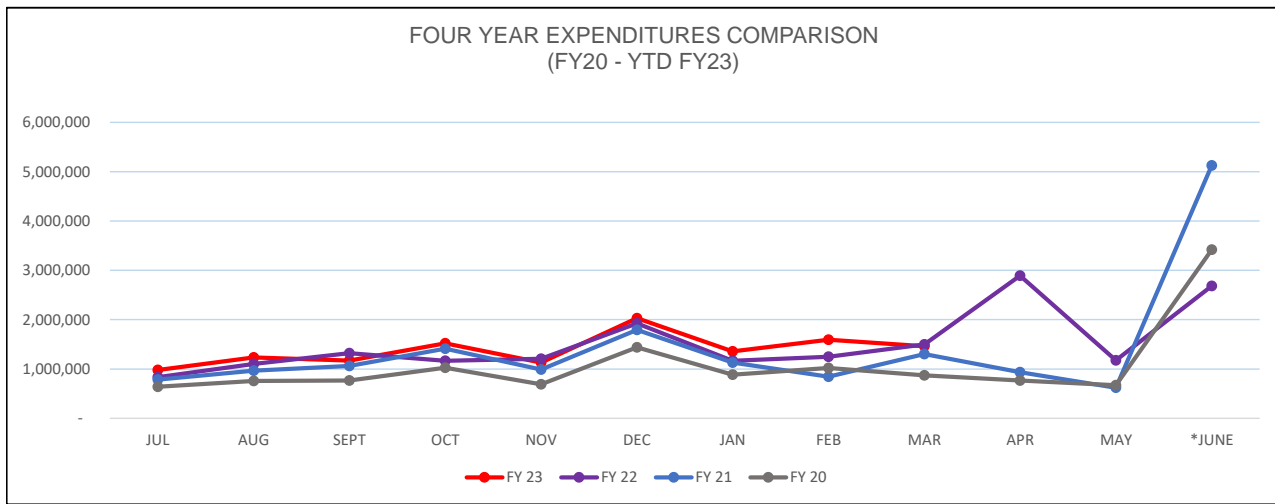
SEWER FUND EXPENSES

MONTH ENDING March 31, 2023

75.0% of Fiscal Year



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING <i>March 31, 2023</i>	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% ENC/EXPENDED
ADMINISTRATION / ENGINEERING	12,441,052	720,905	27,064	7,211,533	5,229,519	58.0%
WASTEWATER TREATMENT	6,722,401	622,537	274,806	4,653,139	2,069,262	69.2%
WASTEWATER COLLECTION	1,005,625	92,713	34,083	577,506	428,119	57.4%
TRANSFER TO STORMWATER	451,789	26,816	-	371,342	80,447	82.2%
TOTAL	20,620,867	1,462,971	335,953	12,813,520	7,807,347	62.14%

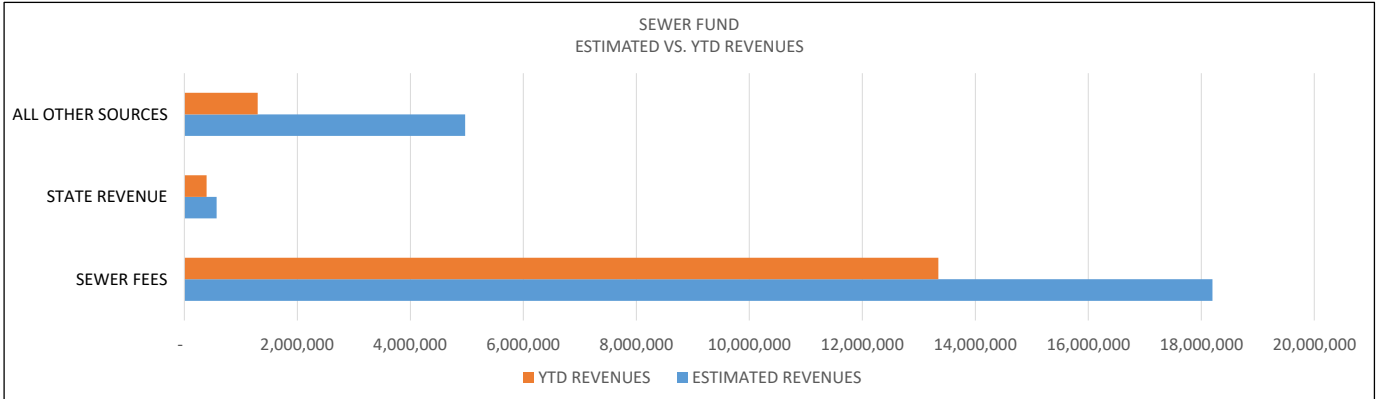


*June includes YE Encumbrances

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	1,462,971	-	-	-
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



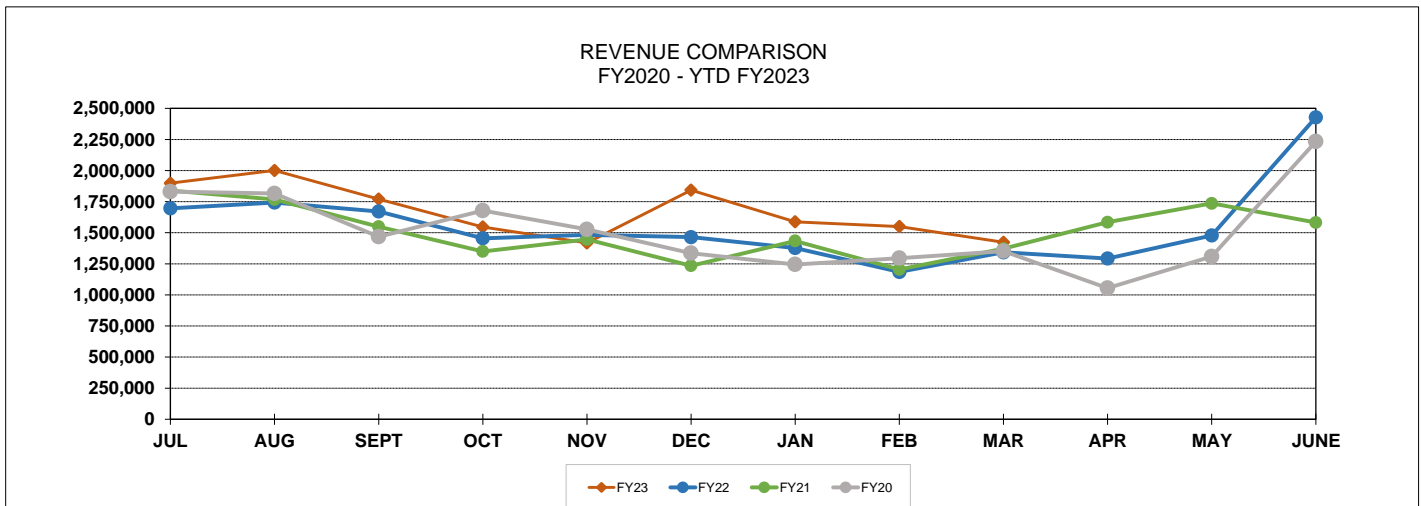
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	18,197,169	76.7%	13,346,836	73.3%
OTHER CHARGES	421,500	1.8%	357,806	84.9%
STATE REVENUE	570,780	2.4%	392,901	68.8%
OTHER FINANCING SOURCES	4,547,558	19.2%	939,085	20.7%
TOTAL	23,737,007	100.0%	15,036,628	63.3%

Sewer Fees : Sewer charges based on water consumption

Other Charges : Septage, permits, and capacity use surcharge

State Revenue s: 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	1,549,912	1,423,093	-	-	-
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 March 31, 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

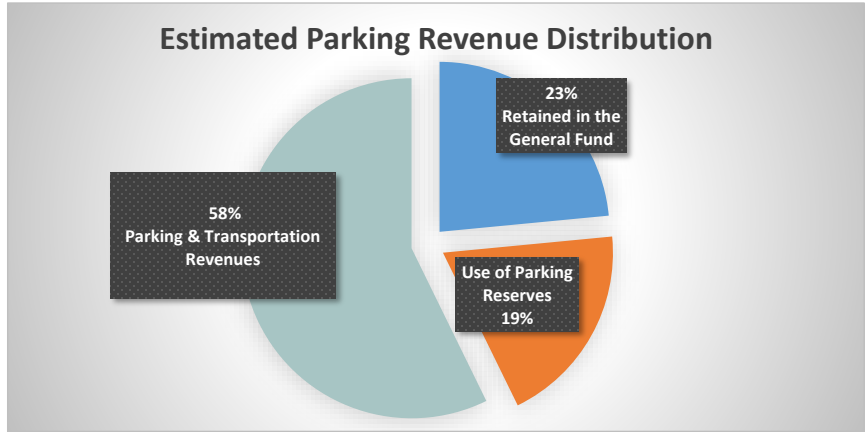
Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.

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

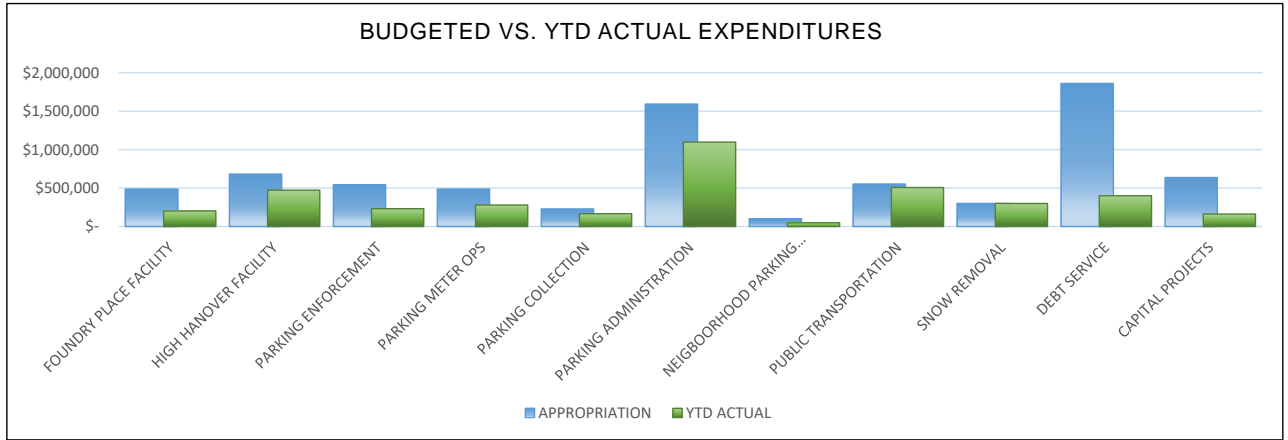
Estimated Revenues from Parking related fees are estimated for FY23 to be just over \$10 million.

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 March 31, 2023				
FOUNDRY PLACE FACILITY	486,553	25,480	6,850	209,195	277,358	43.0%
HIGH HANOVER FACILITY	679,744	59,630	4,321	476,870	202,874	70.2%
PARKING ENFORCEMENT	543,632	22,065	13,399	245,413	298,219	45.1%
PARKING METER OPS	487,478	43,155	134,369	414,309	73,169	85.0%
PARKING COLLECTION	227,637	20,882	-	166,640	60,997	73.2%
PARKING ADMINISTRATION	1,593,478	113,297	32,946	1,131,094	462,384	71.0%
NEIGHBORHOOD PARKING PRGM	100,000	-	-	48,303	51,697	48.3%
PUBLIC TRANSPORTATION	553,097	11,920	23,841	531,147	21,950	96.0%
PARKING ENGINEERING	295,041	24,870	8,048	183,482	111,559	62.2%
SNOW REMOVAL	300,000	300,000	-	300,000	-	100.0%
DEBT SERVICE	1,861,063	-	-	400,031	1,461,032	21.5%
CAPITAL PROJECTS	637,000	79,449	46,293	208,899	428,101	0.0%
CONTINGENCY	97,000	2,083	-	81,500	15,500	84.0%
TOTAL	7,861,723	702,832	270,066	4,396,883	3,464,840	55.9%