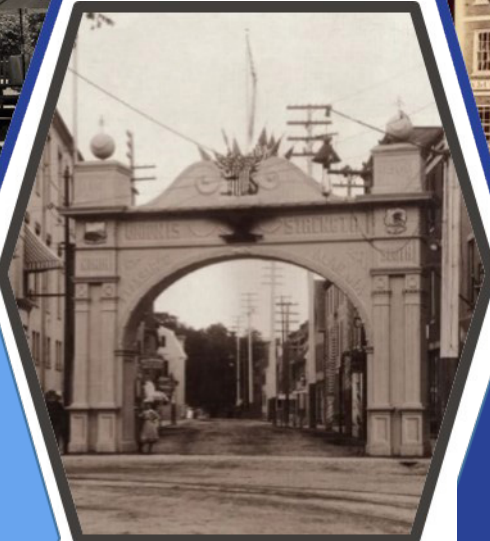




PORTSMOUTH NH  
**P400**  
 HISTORY LIGHTS OUR WAY  
 1623 - 2023



FY 2023



**Monthly Financial  
 Summary Report**  
 Month Ending August 31, 2022  
*16.7% Fiscal Year*

# Table of Contents

	Page #
General Terms and Information	1
<hr/>	
<b>General Fund</b>	
Budget and Estimated Revenues	2
Budget vs. YTD Actual Expenditures	3
Estimated Revenues vs. YTD Actual	5
<hr/>	
<b>Enterprise Funds</b>	
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
<hr/>	
<b>Parking and Transportation Fund</b>	
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](http://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 Funds** - *Water Division* - Accounts for the operation of a water treatment plant, City wells and water system. *Sewer Division* - Accounts for the operation of two sewer treatment plants, pumping stations and sewer lines. The activity of both of these funds are self-supporting based on user charges.

**Special Revenue Fund** - The Parking & Transportation Special Revenue Fund accounts for operations of the City's parking facilities, parking enforcement, parking meter operations and parking administration funded by revenues generated from these parking activities.

### General Terms

**Annualized Expenditures** - General Fund only. (*Pages 3 & 4*). Police, Fire, School, and the General Government departments appropriate a predetermined amount for Health Insurance premiums and Leave at Termination. In July of each year, the total budget is transferred to the stabilization funds where the liabilities are paid. These transfers are noted on page 4 of this report. For detailed information on Health Insurance Stabilization Fund and Leave at Termination Stabilization Fund, please refer to page 15-17 (PDF pages 27-29) and 123-124 (PDF pages 135-136) of the FY2023 Proposed Annual Budget on the City's website.

**Encumbrance** Used to record the estimated amount of purchase orders, contracts, or salary commitments chargeable to an appropriation.

**Full Accrual Basis of Accounting** - (*Page 8*) A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

**Cash Requirements** - (*Page 8*) The cash basis of accounting is a method of recording accounting transactions for revenue and expenses only when the corresponding cash is received or payments are made.

# GENERAL FUND - FISCAL YEAR 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, Benefit Administration, and Billing*
  - o Regulatory Services  
*Planning, Inspection, Health Departments*
  - o Public Works
  - o Community Services  
*Recreation & Senior Services, Public Library, Welfare, Outside Social Services*

## NON-OPERATING BUDGET

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

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

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## FY 2023 GENERAL FUND BUDGET

### ESTIMATED REVENUES -detail pg 5-7

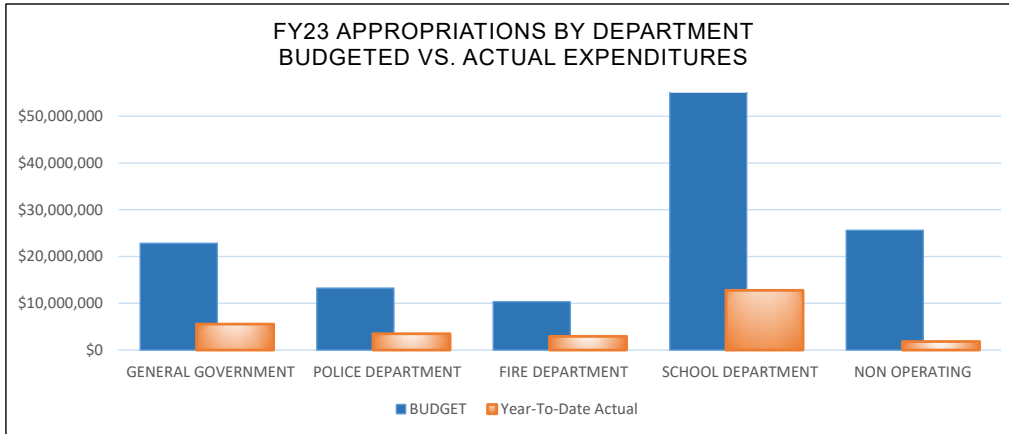
		% of Total
Local Fees, Licenses, Permits	1,888,300	1.4%
Other Local Sources	10,237,714	7.8%
Net Parking Revenues	2,412,305	1.8%
Interest/Penalties	871,491	0.7%
School Tuition/Other	6,745,978	5.1%
State Revenues	7,498,195	5.7%
Use of Fund Balance	2,800,000	2.1%
Estimated Property Tax	99,320,928	75.4%
	\$ 131,774,911	100%

### EXPENDITURES - detail pg 3 & 4

	Approved	% of Total
Municipal	\$22,835,740	17.3%
Police	\$13,268,356	10.1%
Fire	\$10,333,556	7.8%
School	\$55,802,082	42.3%
Collective Bargaining	\$3,127,221	2.4%
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	\$25,624,913	19.4%
	\$131,774,911	100%

# GENERAL FUND EXPENDITURES - Budget vs. YTD Actual

**MONTH ENDING August 31, 2022**  
**16.6% of Fiscal Year**



APPROPRIATION	PERIOD ENDING August 31, 2022	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	% Enc/Expended
<b>OPERATING</b>					
GENERAL GOVERNMENT	22,835,740	64,966	5,553,382	17,282,358	24%
POLICE DEPARTMENT	13,268,356	12,600	3,490,058	9,778,298	26%
FIRE DEPARTMENT	10,333,556	23,638	2,930,014	7,403,542	28%
SCHOOL DEPARTMENT	55,802,082	-	12,774,154	43,027,928	23%
COLLECTIVE BARGAINING	3,127,221	-	-	3,127,221	-
*TRANSFER TO OTHER FUNDS	783,043	190,254	255,507	527,536	33%
<b>TOTAL OPERATING</b>	<b>106,149,998</b>	<b>101,205</b>	<b>25,003,115</b>	<b>81,146,883</b>	<b>24%</b>
<b>NON OPERATING</b>					
DEBT SERVICE	13,749,821	-	357,145	13,392,676	3%
COUNTY TAX	5,730,000	-	-	5,730,000	0%
CAPITAL OUTLAY	985,000	-	-	985,000	0%
OTHER NON-OPERATING	5,160,092	-	1,470,793	3,689,299	29%
<b>TOTAL NON OPERATING</b>	<b>25,624,913</b>	<b>-</b>	<b>1,827,938</b>	<b>23,796,975</b>	<b>7%</b>
<b>TOTAL</b>	<b>131,774,911</b>	<b>101,205</b>	<b>26,831,053</b>	<b>104,943,858</b>	<b>20%</b>

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

### EXPENDITURE TRENDS

#### JULY:

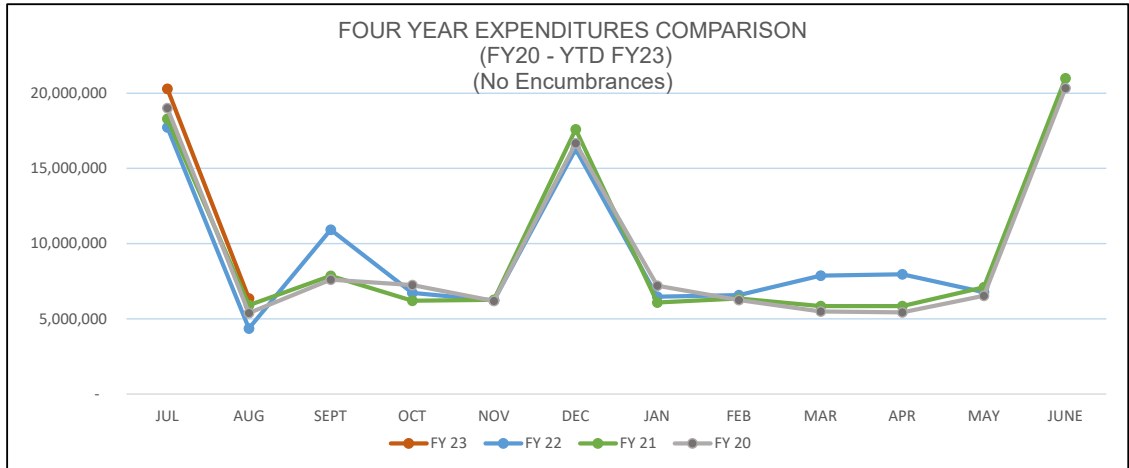
Annualized Expenditures  
Transfer out from  
Departments to the *Leave  
at Termination and Health  
Insurance Stabilization  
Funds.*

#### December:

County Tax Bill is Due.

#### December & June:

Majority of Bond  
Payments are due.



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 23	20,300,358	6,348,526	-	-	-	-
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 August 31, 2022**

**16.7% of Fiscal Year**

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	%
						ENC/EXPENDED
<b>GENERAL GOVERNMENT</b>						
SALARIES	9,908,270	694,028	-	1,353,273	8,554,997	14%
PART TIME SALARIES	994,905	106,552	-	196,732	798,173	20%
OVERTIME	390,000	24,260	-	44,433	345,567	11%
LONGEVITY	66,682	233	-	469	66,213	1%
* LEAVE AT TERMINATION	350,000	-	-	350,000	-	100%
* HEALTH STABILIZATION FUND	2,094,791	-	-	2,094,791	-	100%
HEALTH PREMIUM STIPEND	25,000	-	-	-	25,000	0%
RETIREMENT	1,505,793	100,189	28,724	241,347	1,264,446	16%
OTHER BENEFITS	1,247,301	74,670	-	312,137	935,164	25%
OTHER OPERATING	6,252,998	652,032	36,242	960,201	5,292,797	15%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>22,835,740</b>	<b>1,651,963</b>	<b>64,966</b>	<b>5,553,382</b>	<b>17,282,358</b>	<b>24%</b>
*Annualized Expenditures	(2,444,791)	-	-	(2,444,791)	-	-
Net total	20,390,949	1,651,963	64,966	3,108,591	17,282,358	15%
<b>POLICE DEPARTMENT</b>						
SALARIES	6,422,227	413,831	-	869,256	5,552,971	14%
PART TIME SALARIES	153,969	5,650	-	10,741	143,228	7%
OVERTIME	670,781	72,145	-	136,346	534,435	20%
HOLIDAY	216,413	-	-	16,985	199,428	8%
LONGEVITY	39,051	-	-	-	39,051	0%
STIPENDS	97,117	458	-	706	96,411	1%
SPECIAL DETAIL	72,193	1,836	-	3,574	68,619	5%
* LEAVE AT TERMINATION	180,203	-	-	180,203	-	100%
* HEALTH INSURANCE	1,642,046	-	-	1,642,046	-	100%
HEALTH PREMIUM STIPEND	12,250	-	-	-	12,250	0%
RETIREMENT	2,273,931	142,017	-	299,317	1,974,614	13%
OTHER BENEFITS	503,355	23,675	-	182,116	321,239	36%
OTHER OPERATING	984,820	52,311	12,600	148,768	836,052	15%
<b>POLICE DEPARTMENT TOTAL</b>	<b>13,268,356</b>	<b>711,924</b>	<b>12,600</b>	<b>3,490,058</b>	<b>9,778,298</b>	<b>26%</b>
*Annualized Expenditures	(1,822,249)	-	-	(1,822,249)	-	-
Net total	11,446,107	711,924	12,600	1,667,809	9,778,298	15%
<b>FIRE DEPARTMENT</b>						
SALARIES	4,456,249	319,267	-	647,905	3,808,344	15%
PART TIME SALARIES	23,600	1,310	-	2,054	21,546	9%
OVERTIME	805,980	94,052	-	169,308	636,672	21%
HOLIDAY	168,523	-	-	13,406	155,117	8%
LONGEVITY	31,292	-	-	-	31,292	0%
CERTIFICATION STIPENDS	382,939	25,853	-	52,573	330,366	14%
* LEAVE AT TERMINATION	170,084	-	-	170,084	-	100%
* HEALTH INSURANCE	1,061,916	-	-	1,061,916	-	100%
HEALTH PREMIUM STIPEND	100,924	-	-	-	100,924	0%
RETIREMENT	1,916,762	143,726	-	288,994	1,627,768	15%
OTHER BENEFITS	572,566	13,390	-	410,417	162,149	72%
OTHER OPERATING	642,721	55,177	23,638	113,357	529,364	18%
<b>FIRE DEPARTMENT TOTAL</b>	<b>10,333,556</b>	<b>652,776</b>	<b>23,638</b>	<b>2,930,014</b>	<b>7,403,542</b>	<b>28%</b>
*Annualized Expenditures	(1,232,000)	-	-	(1,232,000)	-	-
Net total	9,101,556	652,776	23,638	1,698,014	7,403,542	19%
<b>SCHOOL</b>						
SALARIES	29,345,172	1,546,634	-	1,915,452	27,429,720	7%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	8,614,715	-	-	8,614,715	-	100%
RETIREMENT	5,667,168	283,837	-	341,612	5,325,556	6%
WORKERS COMPENSATION	133,444	-	-	132,857	587	100%
OTHER BENEFITS	3,339,858	189,385	-	291,408	3,048,450	9%
OTHER OPERATING	8,401,725	755,211	-	1,178,110	7,223,615	14%
<b>SCHOOL DEPARTMENT TOTAL</b>	<b>55,802,082</b>	<b>2,775,067</b>	<b>-</b>	<b>12,774,154</b>	<b>43,027,928</b>	<b>23%</b>
*Annualized Expenditures	(8,914,715)	-	-	(8,914,715)	-	-
Net total	46,887,367	2,775,067	-	3,859,439	43,027,928	8%
<b>NON-OPERATING</b>						
DEBT SERVICE	13,749,821	347,375	-	357,145	13,392,676	3%
COUNTY TAX	5,730,000	-	-	-	5,730,000	0%
CAPITAL OUTLAY	985,000	-	-	-	985,000	0%
OTHER NON-OPERATING	5,160,092	19,167	-	1,470,793	3,689,299	29%
<b>TOTAL NON-OPERATING</b>	<b>25,624,913</b>	<b>366,542</b>	<b>-</b>	<b>1,827,938</b>	<b>23,796,975</b>	<b>7%</b>
COLLECTIVE BARGAINING CONTINGENCY	3,127,221	-	-	-	3,127,221	-
TRANSFER TO INDOOR POOL	150,000	137,500	-	150,000	-	100%
TRANSFER TO COMMUNITY CAMPUS	360,788	30,066	-	60,131	300,657	17%
TRANSFER TO PRESCOTT PARK	272,255	22,688	-	45,376	226,879	17%
<b>TOTAL GENERAL FUND</b>	<b>131,774,911</b>	<b>6,348,526</b>	<b>101,205</b>	<b>26,831,053</b>	<b>104,943,858</b>	<b>20%</b>

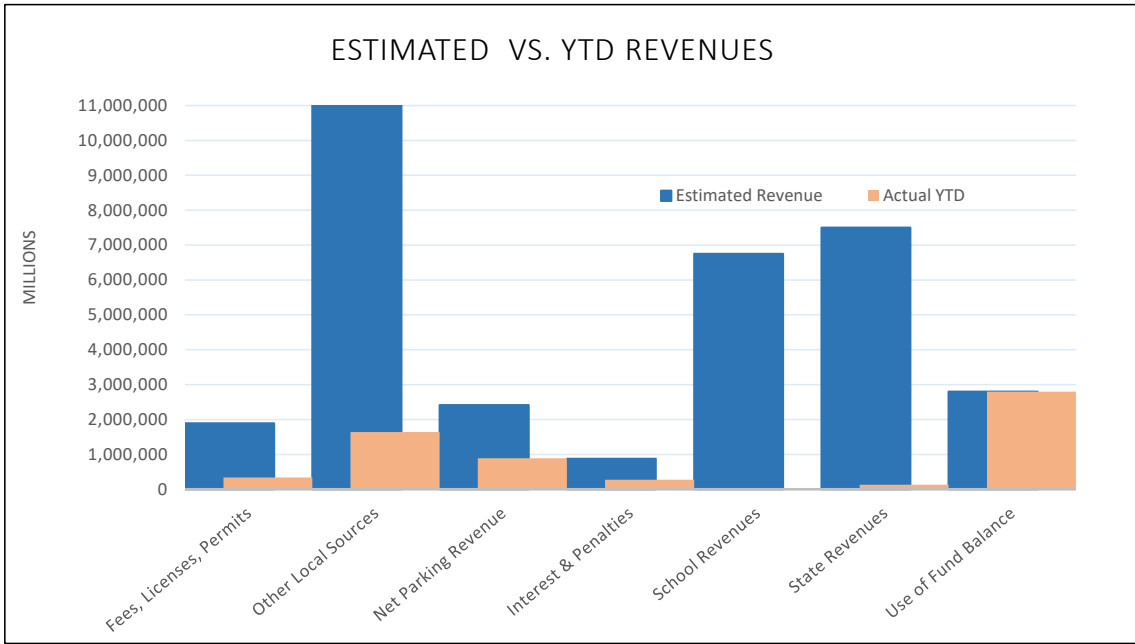
**Annualized Expenditures:** Transfers to Leave at Termination, and Health Insurance Stabilization Funds.

**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.

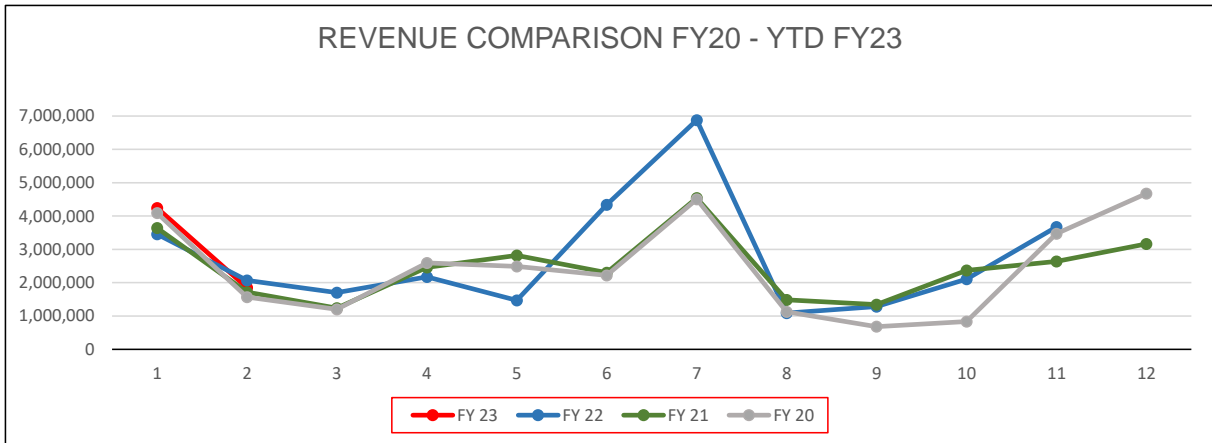
**Other Non-Operating:** Rolling Stock, IT upgrade and equipment replacement, contingency, overlay, etc.

# GENERAL FUND REVENUES



REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD Received	%
Fees, Licenses, Permits	1,888,300	6%	340,918	18%
Other Local Sources	11,237,714	34%	1,639,680	15%
Net Parking Revenue	2,412,305	7%	886,988	37%
Interest & Penalties	871,491	3%	271,067	31%
School Revenues	6,745,978	20%	24,078	0%
State Revenues	7,498,195	22%	132,518	2%
Use of Fund Balance	2,800,000	8%	2,800,000	100%
<b>TOTAL REVENUES</b>	<b>\$ 33,453,983</b>	<b>100%</b>	<b>\$ 6,095,249</b>	<b>18%</b>

*Line item detail on the following page*



FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY 23	4,242,069	1,853,180	-	-	-	-
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 AUGUST 31, 2022 - 16.7% OF FISCAL YEAR**

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
<b>FINANCE</b>				
PROPERTY TAXES	98,320,928	0	0	0%
<b>TOTAL PROPERTY TAXES</b>	<b>98,320,928</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>LOCAL FEES, LICENSES, PERMITS</b>				
OTHER FEES	12,000	297	4,927	41%
OTHER LICENSES	12,000	730	1,255	10%
PLANNING BOARD/BOA/SITE REVIEW	170,000	15,648	41,251	24%
BLD PERMITS-PORTS	840,000	65,849	89,277	11%
BLD PERMITS-PEASE	55,000	0	550	1%
BLD PERMITS-FIRE	105,000	11,482	14,917	14%
ELEC PERMITS-PORT	105,000	10,729	22,104	21%
ELEC PERMITS-PEASE	15,000	50	2,170	14%
PLUM PERMITS-PORT	154,000	14,380	34,700	23%
PLUM PERMITS-PEASE	20,000	4,095	4,680	23%
SIGN PERMITS	6,000	580	1,035	17%
POLICE ALARMS	30,000	0	975	3%
BURNING PERMITS	1,500	0	0	0%
EXCAVATION PERMITS	70,000	7,900	20,050	29%
FLAGGING PERMIT	9,200	1,750	2,900	32%
SOLID WASTE	75,000	7,367	13,763	18%
BLASTING PERMIT	100	200	200	200%
NEW DRIVEWAY PERMIT	1,500	0	0	0%
OUTDOOR POOL	15,000	18,262	37,591	251%
RECREATION DEPARTMENT	100,000	15,898	31,044	31%
BOAT RAMP FEES	12,000	4,500	11,875	99%
RECREATION RENTALS	0	630	1,330	0%
HEALTH FOOD PERMITS	80,000	3,975	4,325	5%
<b>TOTAL LOCAL FEES, LICENSES AND PERMITS</b>	<b>1,888,300</b>	<b>184,322</b>	<b>340,918</b>	<b>18%</b>
<b>OTHER LOCAL SOURCES</b>				
TIMBER TAX	100	174	174	174%
PAYMENTS IN LIEU OF TAXES	190,000	30,000	30,000	16%
MUNICIPAL AGENT FEES	73,000	7,206	13,218	18%
MOTOR VEHICLE FEES	4,950,000	472,735	895,427	18%
TITLE APPLICATIONS	9,000	936	1,660	18%
BOAT REGISTRATION	11,000	765	1,284	12%
PDA AIRPORT DISTRICT	2,750,000	1,404	1,404	0%
WATER/SEWER OVERHEAD	1,604,422	133,702	267,404	17%
SALE - MUNICIPAL PROP	5,000	0	0	0%
MISC REVENUE	70,000	5,840	111,611	159% *
DOG LICENSES	17,000	462	1,013	6%
MARRIAGE LICENSES	2,200	364	616	28%
CERTIFICATES-BIRTH	30,000	2,964	5,788	19%
RENTAL OF CITY PROPERTY	50,000	9,506	9,812	20%
RENTAL OF CITY HALL COM	20,692	1,702	3,404	16%
CABLE FRANCHISE FEE	360,000	121,230	121,230	34%
POLICE HAND GUN PERMITS	300	10	50	17%
POLICE OUTSIDE DETAIL	170,000	55,588	66,505	39%
AMBULANCE FEES	910,000	104,079	109,079	12%
WELFARE DEPT REIMBURSEMENT	15,000	0	0	0%
<b>TOTAL OTHER LOCAL SOURCES</b>	<b>11,237,714</b>	<b>948,667</b>	<b>1,639,680</b>	<b>15%</b>



	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
<b>PARKING REVENUES</b>				
PARKING METER FEE	3,250,000	433,908	788,993	24%
METER SPACE RENTAL	150,000	5,695	9,920	7%
PARKING METER -IN DASH	0	0	0	#DIV/0!
CHARGING STATION	10,000	0	0	0%
PARKING AREA SERVICE AGREEMENT	50,000	0	3,000	0%
HANOVER TRANSIENT	1,909,000	297,864	537,067	28%
HANOVER PASSES	1,265,100	92,819	174,348	14%
FOUNDRY PL TRANSIENT	502,000	43,170	75,214	15%
FOUNDRY PL PASSES	451,500	40,734	71,320	16%
PASS REINSTATEMENT	750	45	240	32%
FOUNDRY PL PASS REINSTATEMENT	750	100	115	15%
PARKING VIOLATIONS	700,000	108,607	205,721	29%
BOOT REMOVAL FEE	5,000	900	1,350	27%
<b>TOTAL PARKING REVENUES</b>	<b>8,294,100</b>	<b>1,023,842</b>	<b>1,867,287</b>	<b>23%</b>
TRANSFER TO PARKING FUND	(5,881,795)	(490,150)	(980,299)	17%
<b>NET PARKING REVENUES FOR GENERAL FUND</b>	<b>2,412,305</b>	<b>533,692</b>	<b>886,988</b>	<b>37%</b>
<b>INTEREST &amp; PENALTIES</b>				
INTEREST ON TAXES	171,000	18,197	36,580	21%
INTEREST ON INVESTMENT	700,491	168,283	234,487	33%
<b>TOTAL INTEREST &amp; PENALTIES</b>	<b>871,491</b>	<b>186,480</b>	<b>271,067</b>	<b>31%</b>
<b>SCHOOL REVENUES</b>				
TUITION	6,711,920	19	24,078	0%
OTHER SOURCES	34,058	0	0	0%*
<b>TOTAL SCHOOL REVENUES</b>	<b>6,745,978</b>	<b>19</b>	<b>24,078</b>	<b>0%</b>
<b>STATE REVENUES</b>				
STATE AID RETIREMENT	650,000	0	0	0%
ROOMS AND MEALS TAX	1,550,000	0	0	0%
HIGHWAY BLOCK GRANT	420,000	0	132,518	32%
BONDED DEBT- HIGH SCHOOL	1,016,222	0	0	0%
BONDED DEBT - MIDDLE SCHOOL	740,973	0	0	0%
ADEQUATE EDUCATION GRANT	3,121,000	0	0	0%
<b>TOTAL STATE REVENUES</b>	<b>7,498,195</b>	<b>0</b>	<b>132,518</b>	<b>2%</b>
<b>USE OF FUND BALANCE</b>				
USE OF FUND BALANCE	1,000,000	0	1,000,000	100%
RESERVE FOR DEBT	1,700,000	0	1,700,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	100,000	0	100,000	100%
<b>TOTAL USE OF FUND BALANCE</b>	<b>2,800,000</b>	<b>0</b>	<b>2,800,000</b>	<b>100%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>131,774,911</b>	<b>1,853,180</b>	<b>6,095,249</b>	<b>5%</b>

# ENTERPRISE FUNDS

Enterprise Funds are supported by user fees and are used to account for ongoing organization and activities which are similar to those often found in the private sector.

The City of Portsmouth maintains two enterprise funds: Water and Sewer

Enterprise Funds prepare its budget and financial statements using a *Full Accrual Basis of Accounting* however annual user rates are calculated based on the *Cash Requirements* needed to run the day-to-day operations to pay for capital needs and debt service.

## Fiscal Year 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

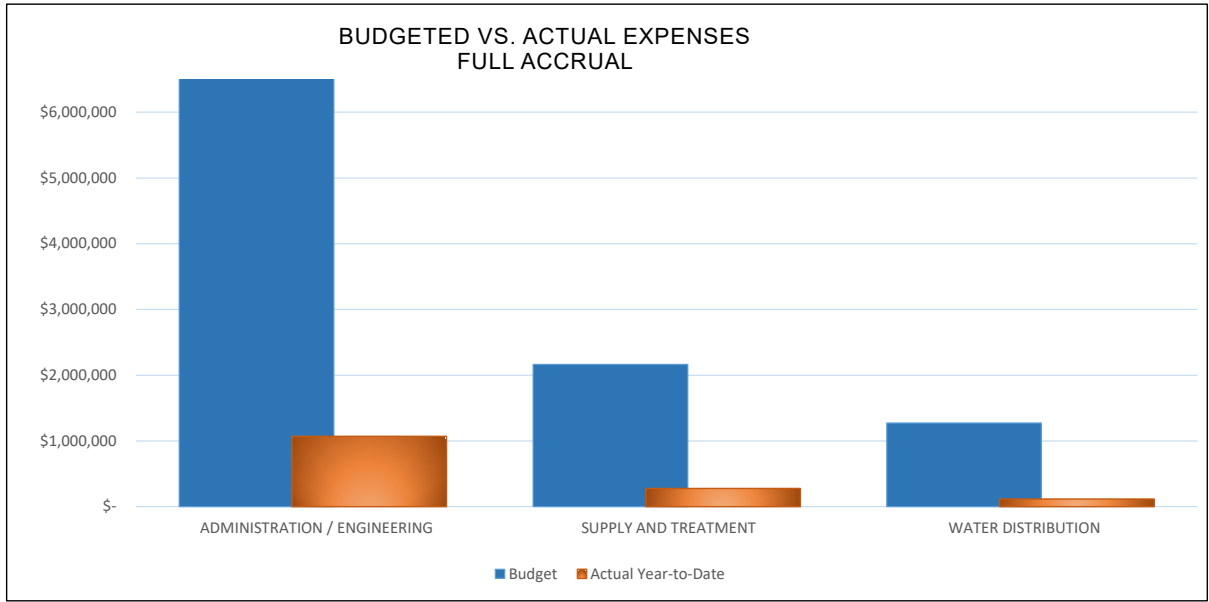
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

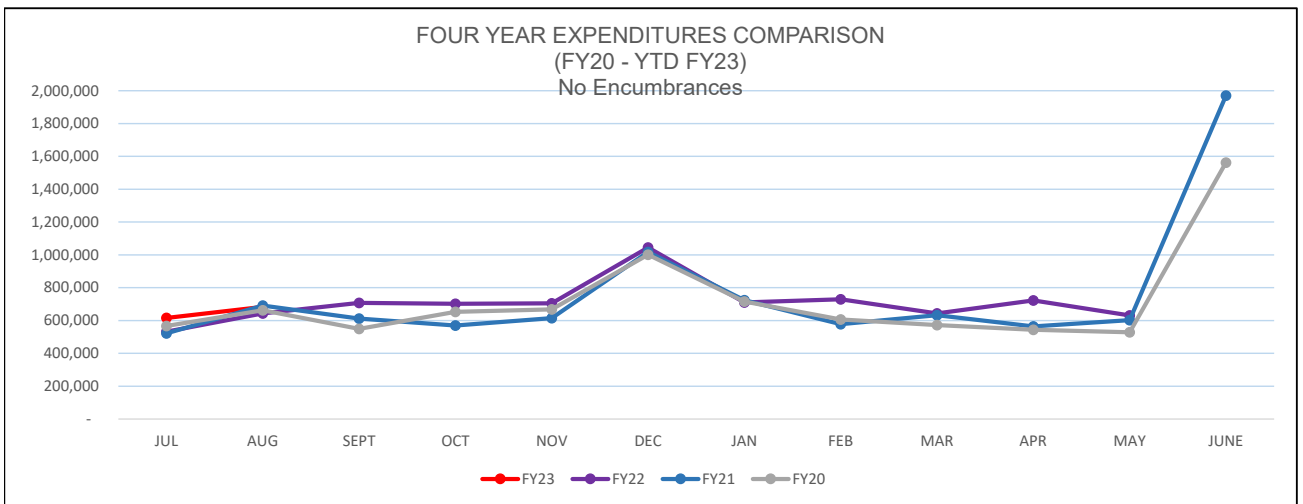
# WATER FUND YTD EXPENSES

**MONTH ENDING August 31, 2022**

**16.7% of Fiscal Year**



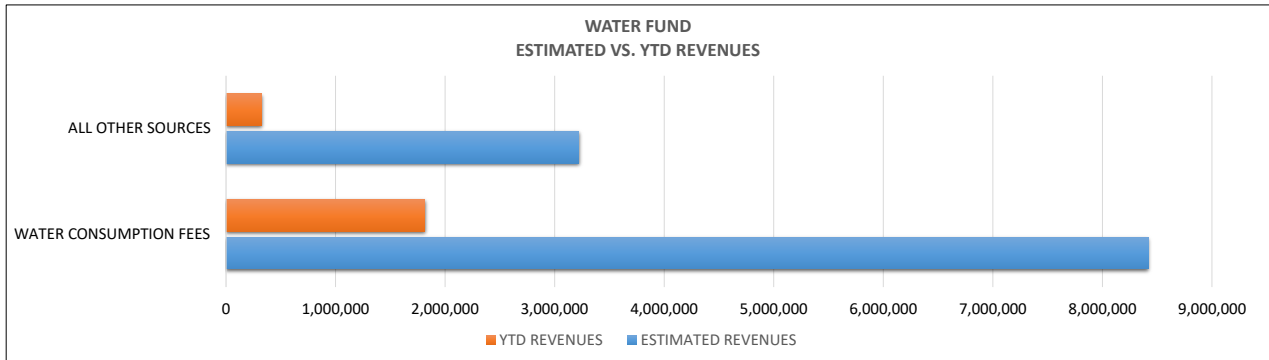
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
		August 31, 2022				
ADMINISTRATION / ENGINEERING	7,206,033	423,956	131,040	1,070,526	6,135,507	14.9%
SUPPLY AND TREATMENT	2,164,835	171,839	64,545	276,995	1,887,840	12.8%
WATER DISTRIBUTION	1,270,988	66,308	10,000	116,653	1,154,335	9.2%
AIR FORCE OPERATIONS	780,729	21,145	-	38,848	741,881	5.0%
<b>TOTAL</b>	<b>11,422,585</b>	<b>683,248</b>	<b>205,585</b>	<b>1,503,021</b>	<b>9,919,564</b>	<b>13.2%</b>



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY23	615,860	683,248	-	-	-	-
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%	1,815,450	21.6%
OTHER CHARGES	2,350,250	18.9%	308,083	13.1%
OTHER FINANCING SOURCES	869,290	7.0%	18,372	2.1%
AIR FORCE OPERATIONS	780,729	6.3%	17,973	2.3%
CAPITAL CONTRIBUTIONS	0	0.0%	0	0.0%
<b>TOTAL</b>	<b>\$ 12,417,347</b>	<b>100.0%</b>	<b>\$ 2,159,879</b>	<b>17.4%</b>

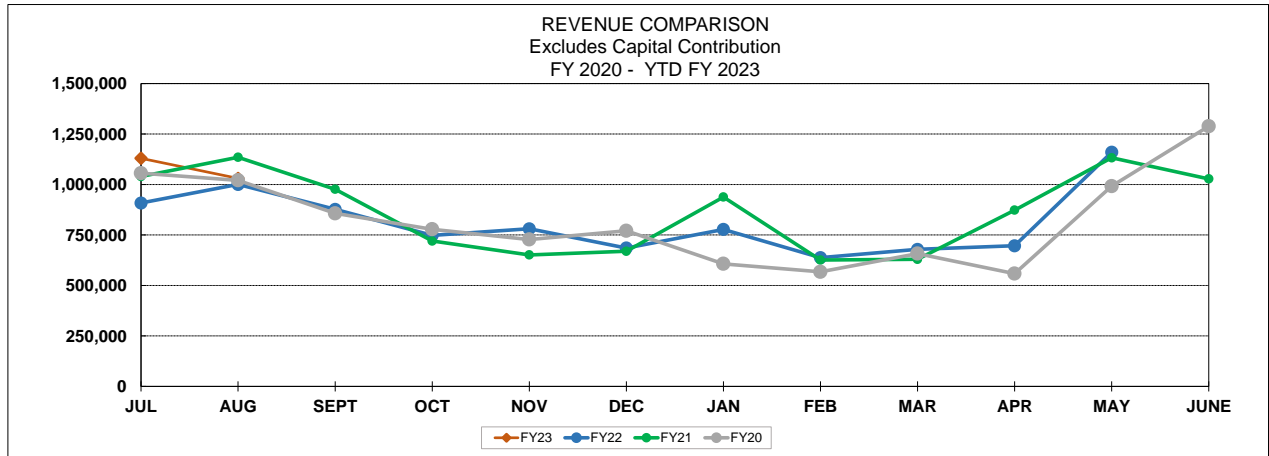
*Water Consumption Fees:* Revenues based on water consumption

*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
FY23YTD	0
<b>Total to date</b>	<b>\$13,197,763</b>

FY	JUL	*AUG	SEPT	OCT	NOV	DEC
FY23	1,129,658	1,030,221	-	-	-	-
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

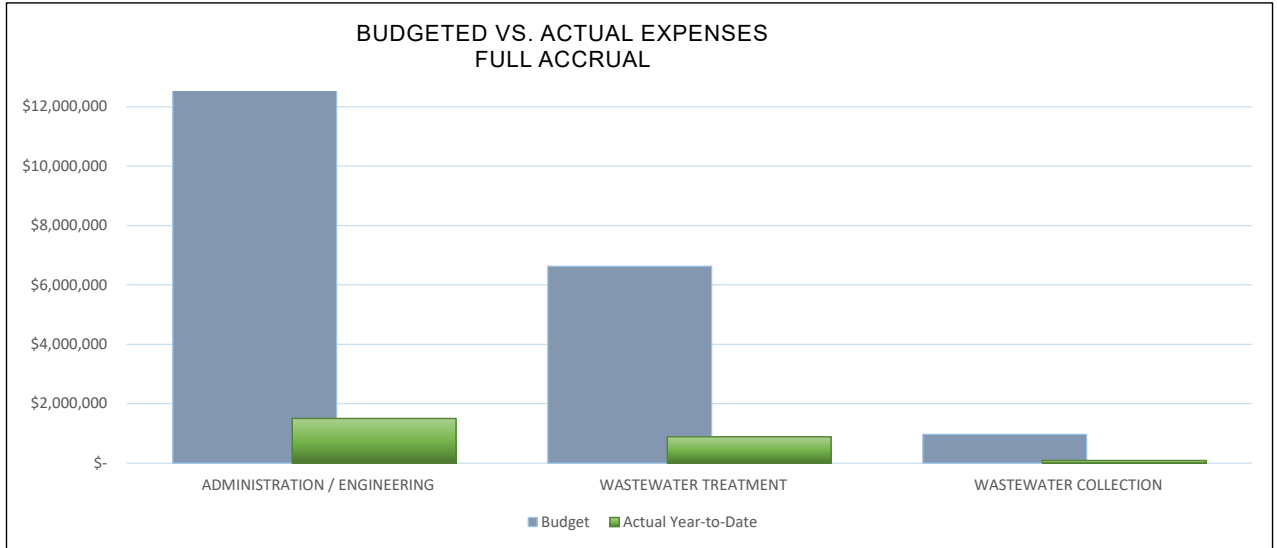
FY	JAN	FEB	MAR	APR	MAY	JUNE
FY23	-	-	-	-	-	-
FY22	777,293	637,638	678,790	696,675	1,159,693	-
FY21	937,927	625,918	629,359	873,036	1,132,429	1,027,833
FY20	606,941	567,523	657,476	558,450	991,948	1,288,540

\*Estimated

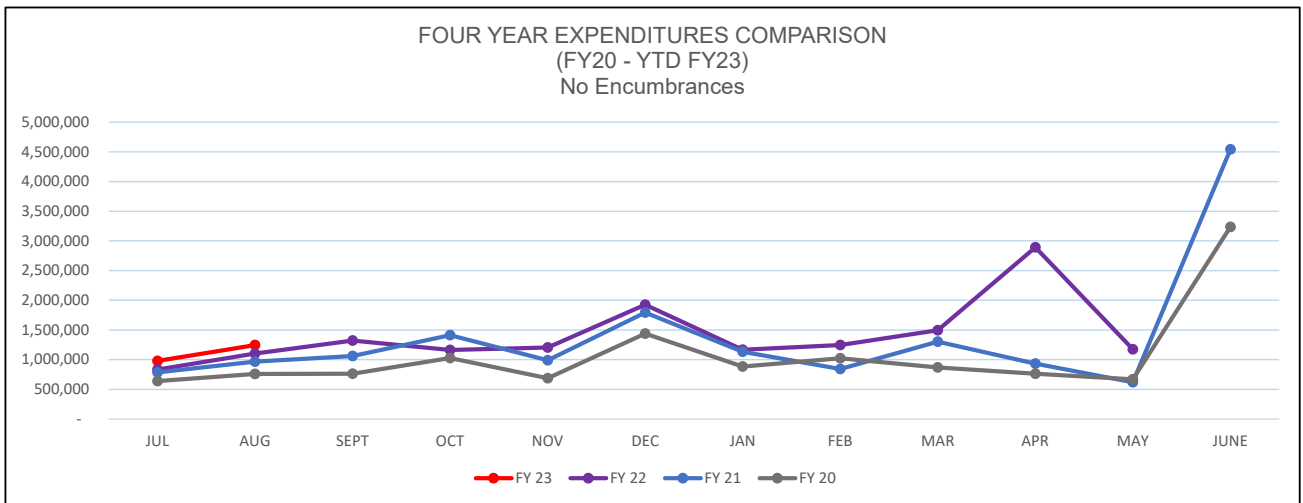
# SEWER FUND EXPENSES

**MONTH ENDING August 31, 2022**

**16.7% of Fiscal Year**



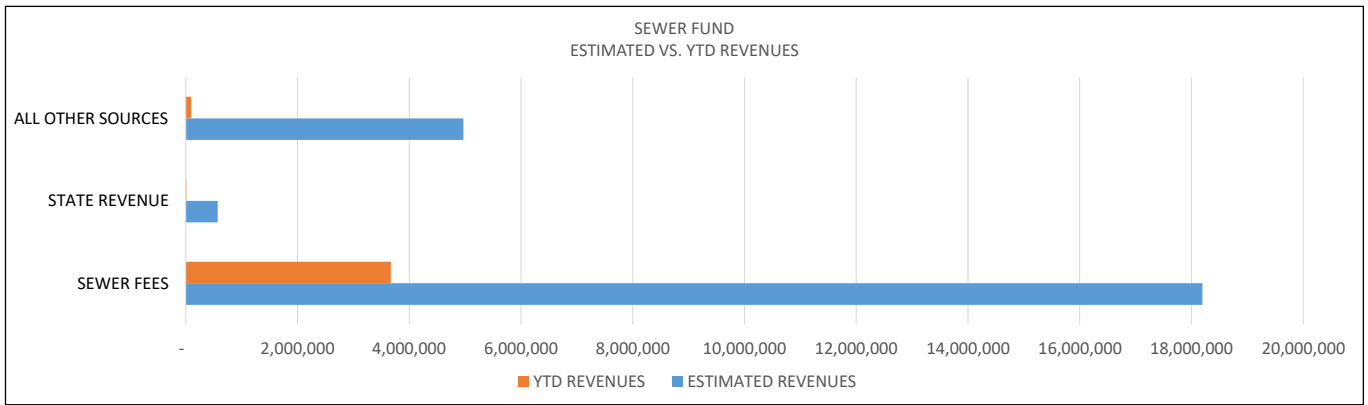
SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING August 31, 2022	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% ENC/EXPENDED
ADMINISTRATION / ENGINEERING	12,571,130	656,528	16,550	1,499,556	11,071,574	11.9%
WASTEWATER TREATMENT	6,627,366	519,724	268,953	882,844	5,744,522	13.3%
WASTEWATER COLLECTION	970,582	42,924	10,000	85,278	885,304	8.8%
TRANSFER TO STORMWATER	451,789	26,816	-	53,632	398,158	11.9%
<b>TOTAL</b>	<b>20,620,867</b>	<b>1,245,992</b>	<b>295,503</b>	<b>2,521,310</b>	<b>18,099,557</b>	<b>12.23%</b>



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 23	979,815	1,245,992	-	-	-	-
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

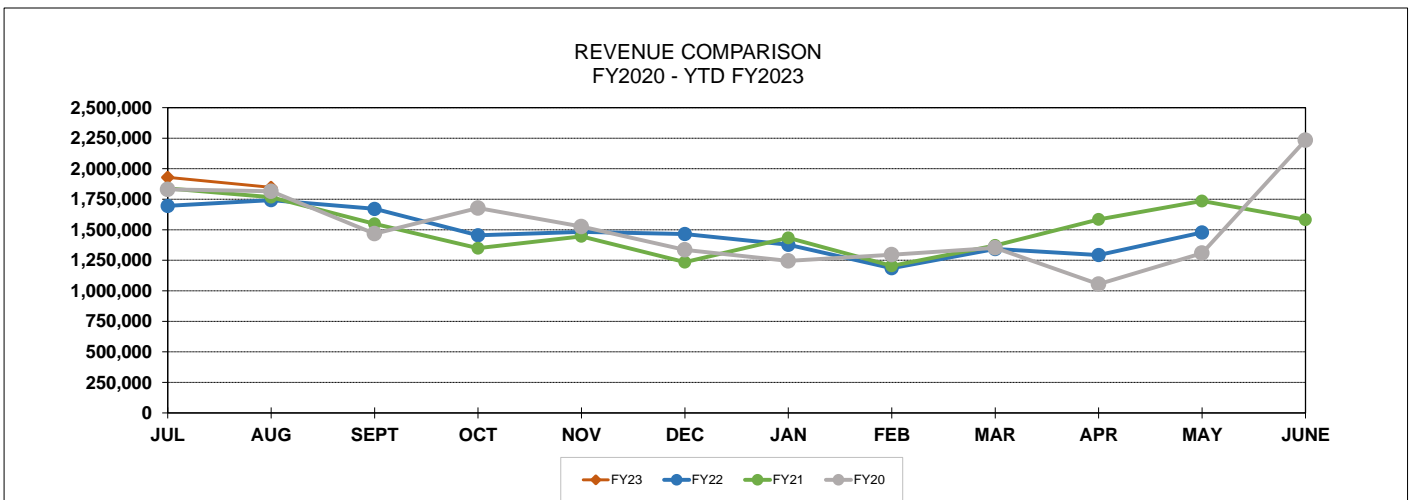
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN with YE encumbrances
FY 23	-	-	-	-	-	-
FY 22	1,166,723	1,248,825	1,496,274	2,892,203	1,174,023	-
FY 21	1,132,271	843,146	1,304,790	935,490	620,241	4,541,478
FY 20	885,513	1,022,676	871,311	764,822	670,804	3,236,162

# SEWER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	18,197,169	76.7%	3,670,393	20.2%
OTHER CHARGES	421,500	1.8%	25,759	6.1%
STATE REVENUE	570,780	2.4%	10,113	1.8%
OTHER FINANCING SOURCES	4,547,558	19.2%	70,572	1.6%
<b>TOTAL</b>	<b>23,737,007</b>	<b>100.0%</b>	<b>3,776,837</b>	<b>15.9%</b>

- 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	1,929,507	1,847,330	-	-	-	-
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 August 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

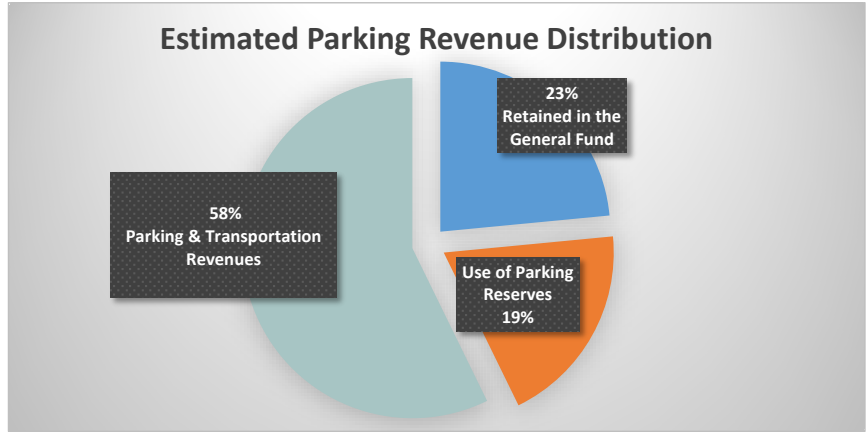
Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.

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

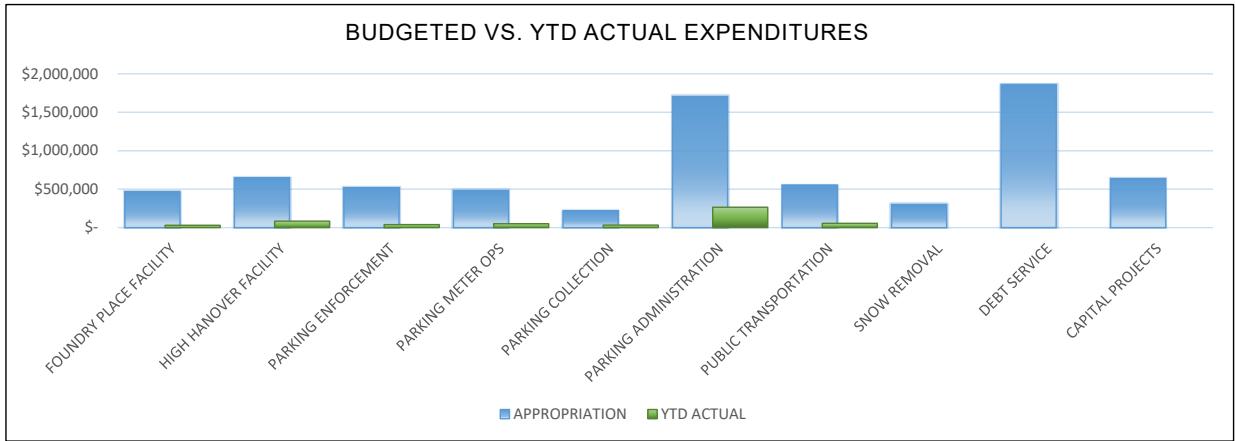
Estimated Revenues from Parking related fees are estimated for FY23 to be just over \$10 million.

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 August 31, 2022				
FOUNDRY PLACE FACILITY	465,171	17,596	7,360	37,859	427,312	8.1%
HIGH HANOVER FACILITY	647,559	44,210	7,093	91,318	556,241	14.1%
PARKING ENFORCEMENT	519,083	23,917	13,500	52,884	466,199	10.2%
PARKING METER OPS	480,532	39,213	228,281	279,294	201,238	58.1%
PARKING COLLECTION	217,658	16,890	-	32,876	184,782	15.1%
PARKING ADMINISTRATION	1,704,280	99,436	44,546	309,759	1,394,521	18.2%
PUBLIC TRANSPORTATION	553,097	55,841	107,282	163,123	389,974	29.5%
PARKING ENGINEERING	279,280	15,521	-	-	279,280	0.0%
SNOW REMOVAL	300,000	-	-	-	300,000	0.0%
DEBT SERVICE	1,861,063	-	-	-	1,861,063	0.0%
CAPITAL PROJECTS	637,000	-	113,657	113,657	523,343	0.0%
CONTINGENCY	197,000	2,083	-	4,167	192,833	2.1%
<b>TOTAL</b>	<b>7,861,723</b>	<b>314,706</b>	<b>521,719</b>	<b>1,084,937</b>	<b>6,776,786</b>	<b>13.8%</b>