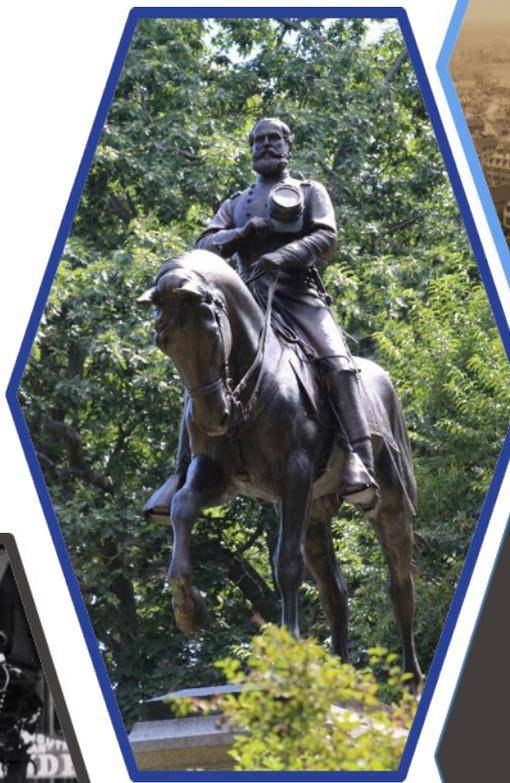
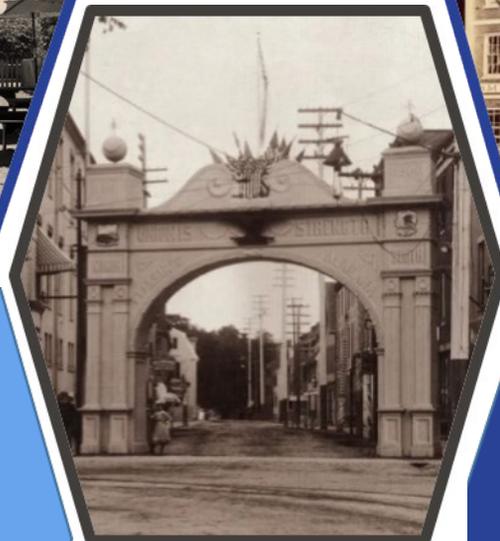




PORTSMOUTH NH
P400
 HISTORY LIGHTS OUR WAY
 1623 - 2023



FY 2023



**Monthly Financial
 Summary Report**
 Month Ending January 31, 2023
58.3% Fiscal Year

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Financial Documents

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

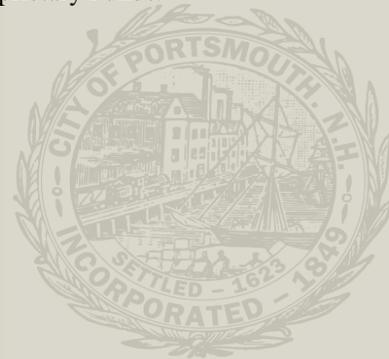
www.cityofportsmouth.com/Finance

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

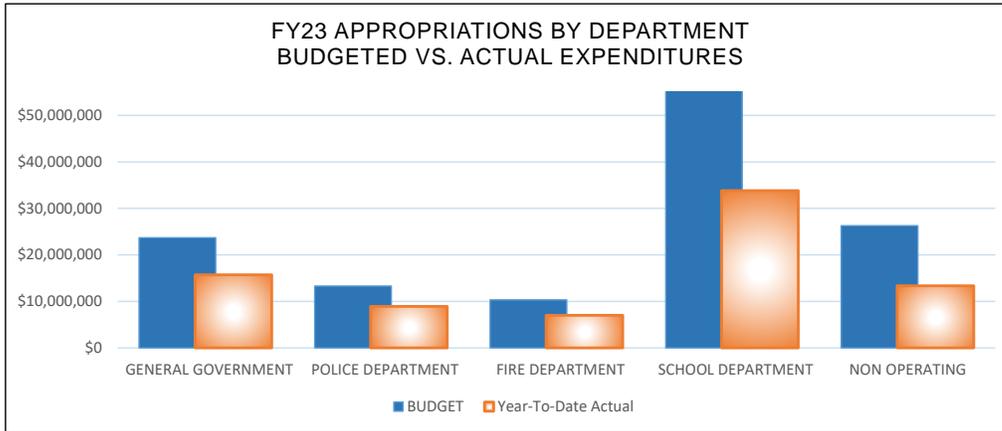
EXPENDITURES - detail pages 3 & 4

	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>

*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 January 31, 2023
58.3% of Fiscal Year



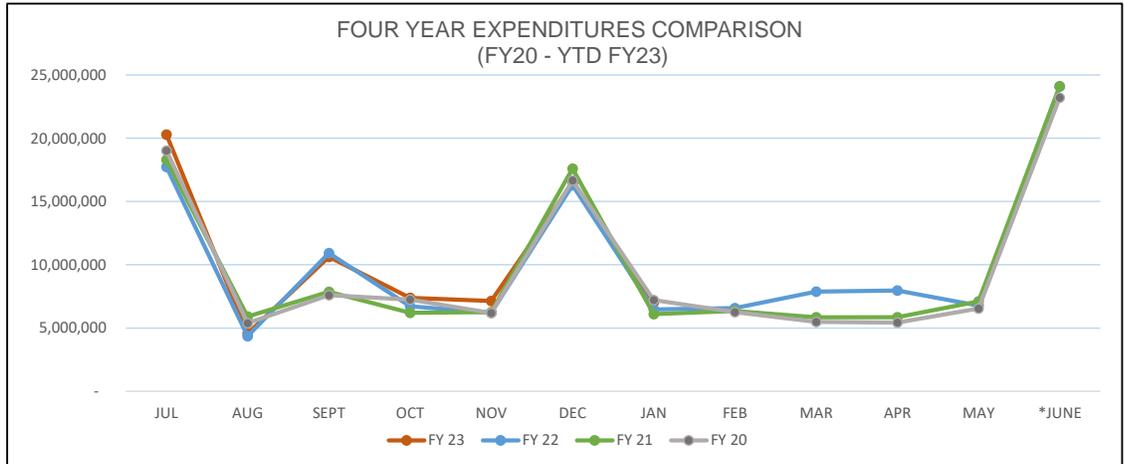
APPROPRIATION	PERIOD ENDING January 31, 2023	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	% Enc/Expended
OPERATING					
GENERAL GOVERNMENT	23,698,729	1,591,126	15,717,750	7,980,979	66%
POLICE DEPARTMENT	13,321,137	853,561	8,923,549	4,397,588	67%
FIRE DEPARTMENT	10,355,485	593,582	7,009,730	3,345,755	68%
SCHOOL DEPARTMENT	57,833,315	3,667,444	33,822,681	24,010,634	58%
COLLECTIVE BARGAINING	158,289	-	-	158,289	-
*TRANSFER TO OTHER FUNDS	783,043	52,754	624,782	158,261	80%
TOTAL OPERATING	106,149,998	6,758,467	66,098,492	40,051,506	62%
NON OPERATING					
DEBT SERVICE	13,749,821	79,770	4,484,614	9,265,207	33%
COUNTY TAX	5,730,000	-	5,546,962	183,038	97%
CAPITAL OUTLAY	985,000	13,257	103,615	881,385	11%
OTHER NON-OPERATING	5,810,092	182,183	3,224,087	2,586,005	55%
TOTAL NON OPERATING	26,274,913	275,211	13,359,278	12,915,635	51%
TOTAL	132,424,911	7,033,678	79,457,770	52,967,141	60%

* 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	10,629,504	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	7,033,703	-	-	-	-	-
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 January 31, 2023

58.3% of Fiscal Year

	APPROPRIATION	PERIOD EXPENDITURE	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE	%
						ENC/EXPENDED
GENERAL GOVERNMENT						
SALARIES	10,523,359	761,939	-	6,371,276	4,152,083	61%
PART TIME SALARIES	1,080,340	62,352	-	697,687	382,653	65%
OVERTIME	390,000	41,928	-	285,063	104,937	73%
LONGEVITY	68,352	560	-	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	1,612,069	111,171	11,899	1,000,952	611,117	62%
OTHER BENEFITS	1,306,820	77,000	-	824,665	482,155	63%
OTHER OPERATING	6,247,998	536,177	97,164	4,007,228	2,240,770	64%
TOTAL GENERAL GOVERNMENT	23,698,729	1,591,126	109,062	15,717,750	7,980,979	66%
*Annualized Expenditures	(2,444,791)	-	-	(2,444,791)	-	-
Net total	21,253,938	1,591,126	109,062	13,272,959	7,980,979	62%
POLICE DEPARTMENT						
SALARIES	6,456,047	455,829	-	3,780,735	2,675,312	59%
PART TIME SALARIES	163,698	10,048	-	88,096	75,602	54%
OVERTIME	670,809	57,633	-	683,081	(12,272)	102%
HOLIDAY	216,413	34,752	-	161,769	54,644	75%
LONGEVITY	39,158	-	-	31,475	7,683	80%
STIPENDS	97,185	1,107	-	41,734	55,451	43%
SPECIAL DETAIL	72,193	750	-	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	163,793	-	1,400,119	879,502	61%
OTHER BENEFITS	506,694	25,229	-	343,616	163,078	68%
OTHER OPERATING	984,820	104,420	22,965	535,151	449,669	54%
POLICE DEPARTMENT TOTAL	13,321,137	853,561	22,965	8,923,549	4,397,588	67%
*Annualized Expenditures	(1,822,249)	-	-	(1,822,249)	-	-
Net total	11,498,888	853,561	22,965	7,101,300	4,397,588	62%
FIRE DEPARTMENT						
SALARIES	4,472,043	323,302	-	2,720,416	1,751,627	61%
PART TIME SALARIES	24,827	1,828	-	13,932	10,895	56%
OVERTIME	805,980	45,014	-	523,169	282,811	65%
HOLIDAY	168,523	27,151	-	135,155	33,368	80%
LONGEVITY	31,292	-	-	27,505	3,787	88%
CERTIFICATION STIPENDS	382,939	26,160	-	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	137,852	-	1,184,593	736,450	62%
OTHER BENEFITS	573,193	13,306	-	494,121	79,072	86%
OTHER OPERATING	642,721	18,970	7,661	404,208	238,513	63%
FIRE DEPARTMENT TOTAL	10,355,485	593,582	7,661	7,009,730	3,345,755	68%
*Annualized Expenditures	(1,232,000)	-	-	(1,232,000)	-	-
Net total	9,123,485	593,582	7,661	5,777,730	3,345,755	63%
SCHOOL						
SALARIES	30,929,249	2,287,212	-	13,955,286	16,973,963	45%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	8,614,715	-	-	8,614,715	-	100%
RETIREMENT	5,993,141	430,316	-	2,603,062	3,390,079	43%
WORKERS COMPENSATION	133,444	-	-	132,857	587	100%
OTHER BENEFITS	3,461,041	257,616	-	1,612,867	1,848,174	47%
OTHER OPERATING	8,401,725	692,300	-	6,603,894	1,797,831	79%
SCHOOL DEPARTMENT TOTAL	57,833,315	3,667,444	-	33,822,681	24,010,634	58%
*Annualized Expenditures	(8,914,715)	-	-	(8,914,715)	-	-
Net total	48,918,600	3,667,444	-	24,907,966	24,010,634	51%
NON-OPERATING						
DEBT SERVICE	13,749,821	79,770	-	4,484,614	9,265,207	33%
COUNTY TAX	5,730,000	-	-	5,546,962	183,038	97%
CAPITAL OUTLAY	985,000	13,257	72,399	103,615	881,385	11%
OTHER NON-OPERATING	5,810,092	182,183	75,100	3,224,087	2,586,005	55%
TOTAL NON-OPERATING	26,274,913	275,211	147,499	13,359,278	12,915,635	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	-	270,591	90,197	75%
TRANSFER TO PRESCOTT PARK	272,255	22,688	-	204,191	68,064	75%
TOTAL GENERAL FUND	132,424,911	7,033,678	287,187	79,457,770	52,967,141	60%

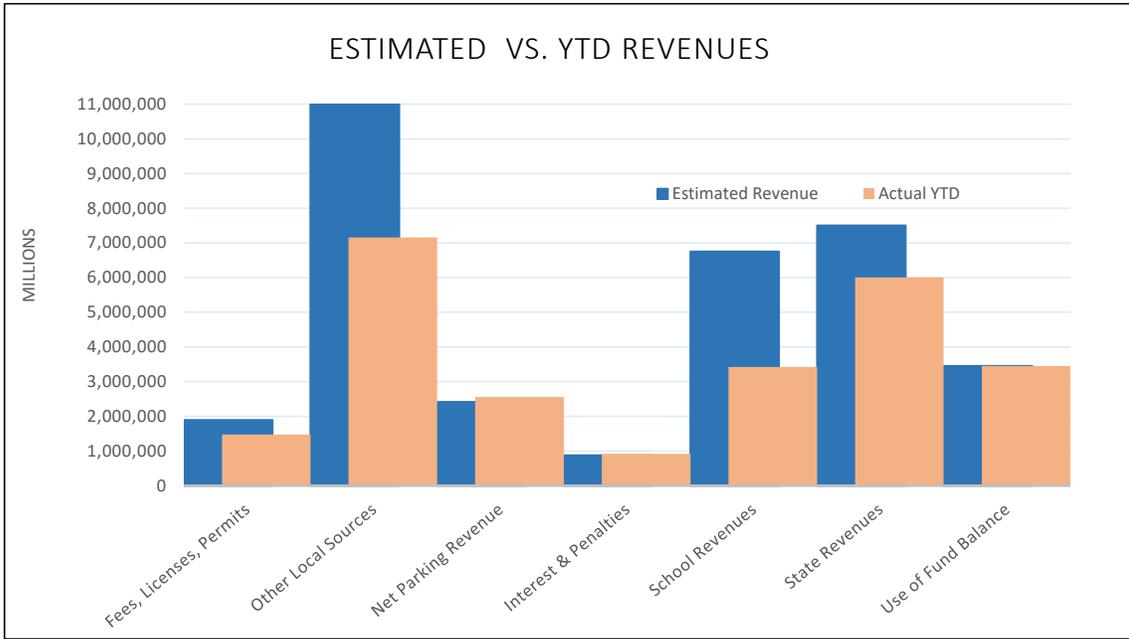
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.

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.

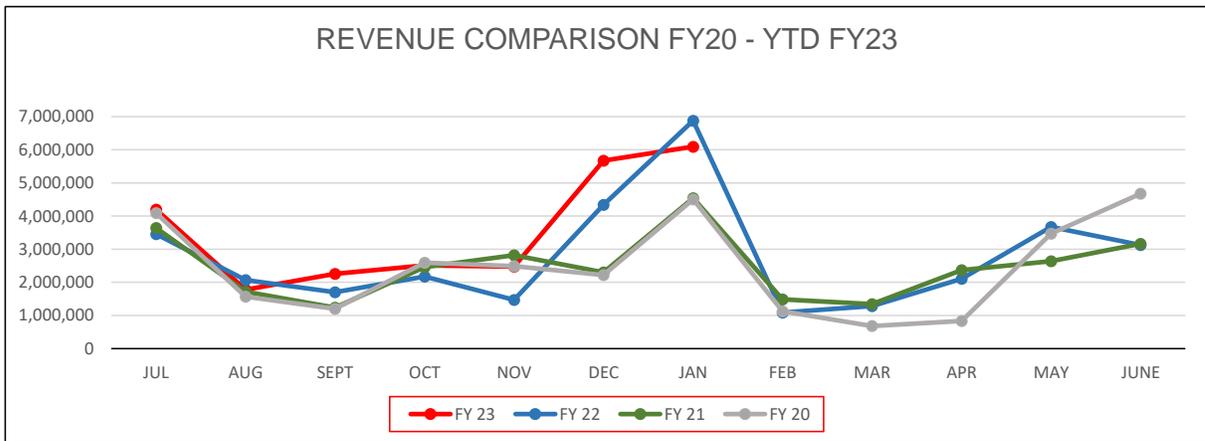
Other Non-Operating: Rolling Stock, IT upgrade and equipment replacement, contingency, overlay, etc.

GENERAL FUND REVENUES



REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD Received	%
Fees, Licenses, Permits	1,888,300	5%	1,478,420	78%
Other Local Sources	11,237,714	33%	7,154,187	64%
Net Parking Revenue	2,412,305	7%	2,553,618	106%
Interest & Penalties	871,491	3%	919,028	105%
School Revenues	6,745,978	20%	3,425,766	51%
State Revenues	7,498,195	22%	6,006,331	80%
Use of Fund Balance	3,450,000	10%	3,450,000	100%
TOTAL REVENUES	\$ 34,103,983	100%	\$ 24,987,350	73%

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	6,094,544	-	-	-	-	-
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 JANUARY 31, 2023 - 58.3% 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	171	8,298	69%
OTHER LICENSES	12,000	15	1,775	15%
PLANNING BOARD/BOA/SITE REVIEW	170,000	9,445	106,098	62%
BLD PERMITS-PORTS	840,000	117,865	505,110	60%
BLD PERMITS-PEASE	55,000	37,070	51,273	93%
BLD PERMITS-FIRE	105,000	5,105	49,472	47%
ELEC PERMITS-PORT	105,000	7,885	80,912	77%
ELEC PERMITS-PEASE	15,000	7,010	47,020	313%
PLUM PERMITS-PORT	154,000	19,930	138,878	90%
PLUM PERMITS-PEASE	20,000	700	22,610	113%
SIGN PERMITS	6,000	155	3,665	61%
POLICE ALARMS	30,000	8,250	15,400	51%
BURNING PERMITS	1,500	0	0	0%
EXCAVATION PERMITS	70,000	750	63,450	91%
FLAGGING PERMIT	9,200	475	9,225	100%
SOLID WASTE	75,000	2,495	45,379	61%
BLASTING PERMIT	100	0	200	200%
NEW DRIVEWAY PERMIT	1,500	100	300	20%
OUTDOOR POOL	15,000	0	38,335	256%
RECREATION DEPARTMENT	100,000	62,410	169,002	169%
BOAT RAMP FEES	12,000	30	14,175	118%
RECREATION RENTALS	0	990	6,560	0%
HEALTH FOOD PERMITS	80,000	725	101,285	127%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,888,300	281,575	1,478,420	78%
OTHER LOCAL SOURCES				
TIMBER TAX	100	0	348	348%
PAYMENTS IN LIEU OF TAXES	190,000	(54,590)	195,737	103%
MUNICIPAL AGENT FEES	73,000	6,891	44,994	62%
MOTOR VEHICLE FEES	4,950,000	489,617	3,137,824	63%
TITLE APPLICATIONS	9,000	728	5,630	63%
BOAT REGISTRATION	11,000	1,708	5,453	50%
PDA AIRPORT DISTRICT	2,750,000	(22,611)	1,526,781	56%
WATER/SEWER OVERHEAD	1,604,422	133,702	935,913	58%
SALE - MUNICIPAL PROP	5,000	0	0	0%
MISC REVENUE	70,000	44,885	188,520	269% *
DOG LICENSES	17,000	258	2,546	15%
MARRIAGE LICENSES	2,200	49	1,309	60%
CERTIFICATES-BIRTH	30,000	2,860	19,028	63%
RENTAL OF CITY PROPERTY	50,000	356	64,350	129%
RENTAL OF CITY HALL COM	20,692	1,767	12,172	59%
CABLE FRANCHISE FEE	360,000	0	243,547	68%
POLICE HAND GUN PERMITS	300	10	200	67%
POLICE OUTSIDE DETAIL	170,000	32,363	199,209	117%
AMBULANCE FEES	910,000	157,473	570,147	63%
WELFARE DEPT REIMBURSEMENT	15,000	221	480	3%
TOTAL OTHER LOCAL SOURCES	11,237,714	795,687	7,154,187	64%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	3,250,000	329,392	2,463,934	76%
METER SPACE RENTAL	150,000	108,595	176,275	118%
CHARGING STATION	10,000	1,377	9,441	94%
PARKING AREA SERVICE AGREEMENT	50,000	(74,820)	3,000	6%
HANOVER TRANSIENT	1,909,000	159,050	1,481,245	78%
HANOVER PASSES	1,265,100	101,710	692,649	55%
FOUNDRY PL TRANSIENT	502,000	28,739	244,242	49%
FOUNDRY PL PASSES	451,500	38,895	266,195	59%
PASS REINSTATEMENT	750	15	495	66%
FOUNDRY PL PASS REINSTATEMENT	750	45	520	69%
PARKING VIOLATIONS	700,000	101,849	644,119	92%
BOOT REMOVAL FEE	5,000	0	2,550	51%
TOTAL PARKING REVENUES	8,294,100	794,847	5,984,665	72%
TRANSFER TO PARKING FUND	(5,881,795)	(490,150)	(3,431,047)	58%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	304,698	2,553,618	106%
INTEREST & PENALTIES				
INTEREST ON TAXES	171,000	6,853	97,775	57%
INTEREST ON INVESTMENT	700,491	195,494	821,253	117%
TOTAL INTEREST & PENALTIES	871,491	202,347	919,028	105%
SCHOOL REVENUES				
TUITION	6,711,920	3,374,373	3,414,913	51%
OTHER SOURCES	34,058	300	10,853	32%*
TOTAL SCHOOL REVENUES	6,745,978	3,374,673	3,425,766	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	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	985,565	2,299,651	74%
TOTAL STATE REVENUES	7,498,195	985,565	6,006,331	80%
USE OF FUND BALANCE				
USE OF FUND BALANCE	1,650,000	150,000	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	150,000	3,450,000	100%
TOTAL GENERAL FUND REVENUE	132,424,911	6,094,544	122,905,371	93%

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

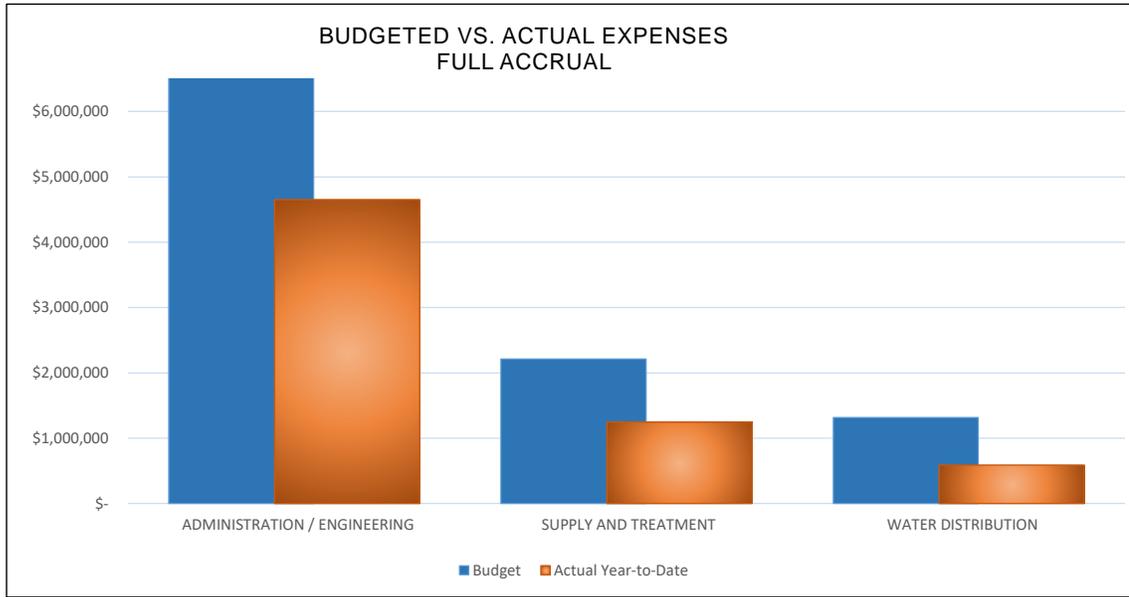
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

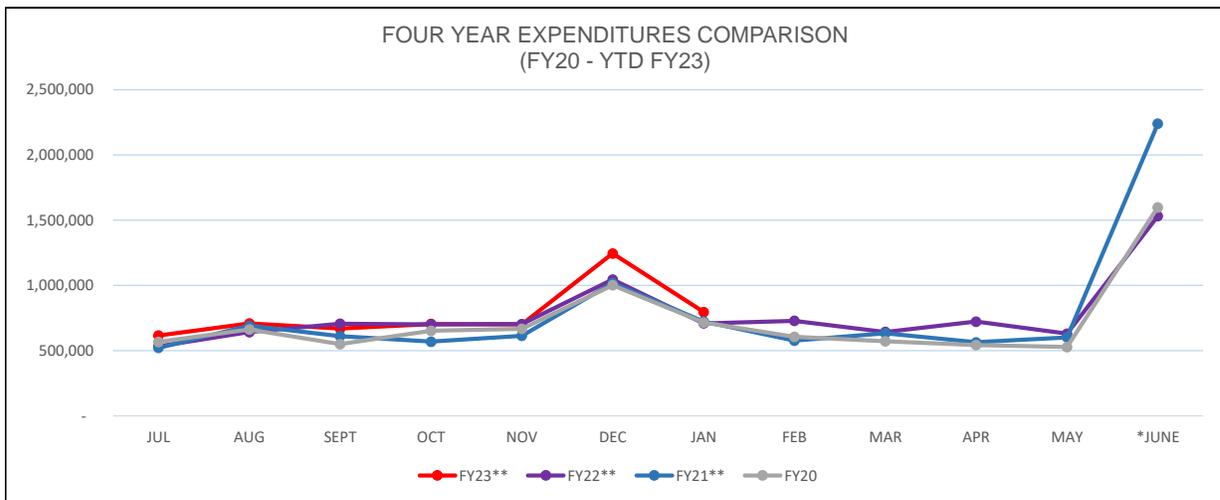
WATER FUND YTD EXPENSES

MONTH ENDING January 31, 2023

58.3% of Fiscal Year



WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING <i>January 31, 2023</i>	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	7,117,548	541,863	84,811	4,652,557	2,464,991	65.4%
SUPPLY AND TREATMENT	2,209,931	168,420	69,326	1,246,185	963,746	56.4%
WATER DISTRIBUTION	1,314,377	59,219	33,145	588,570	725,807	44.8%
AIR FORCE OPERATIONS	780,729	26,517	516,050	683,139	97,590	87.5%
TOTAL	11,422,585	796,019	703,332	7,170,451	4,252,134	62.8%



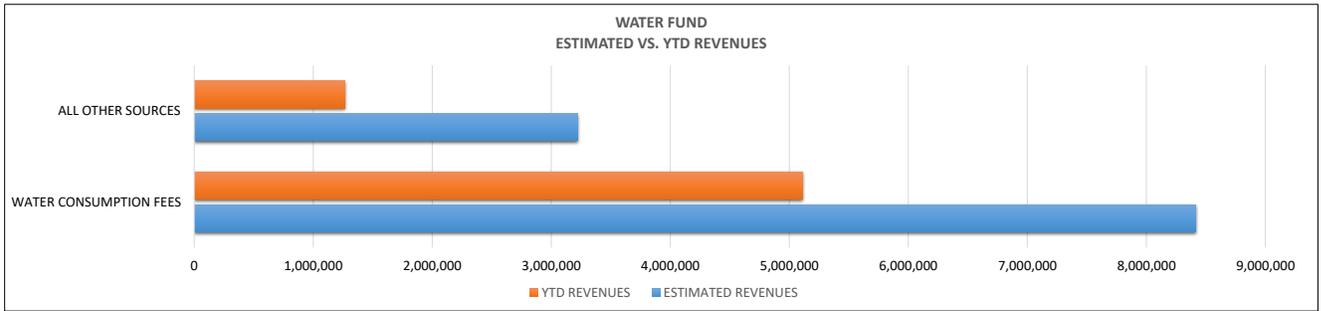
*June includes YE Encumbrances

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	-	-	-	-	-
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

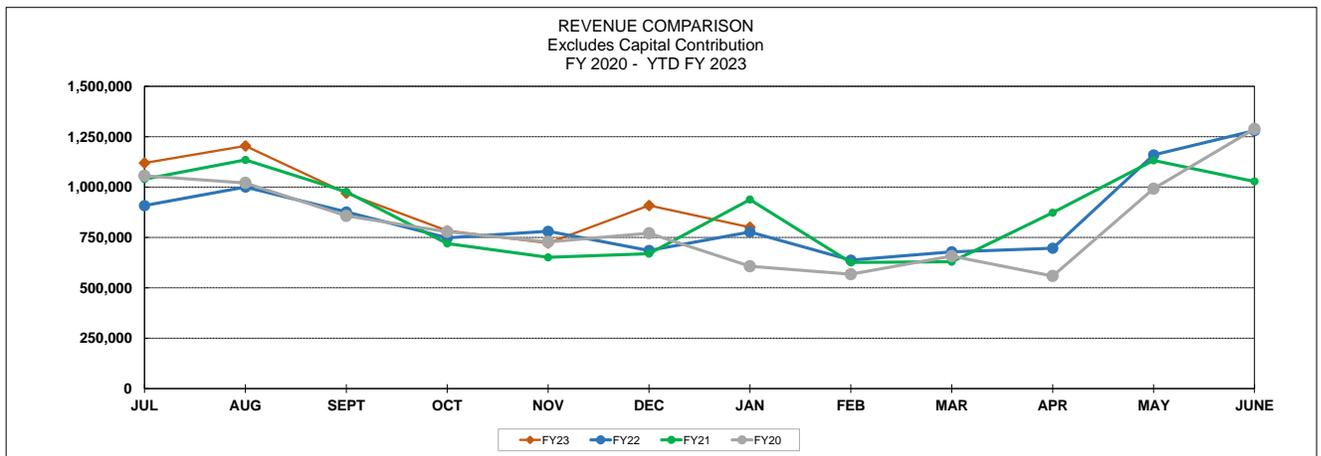
**includes Air Force Expense

WATER FUND REVENUES



	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	8,417,078	67.8%	5,110,616	60.7%
OTHER CHARGES	2,350,250	18.9%	1,060,979	45.1%
OTHER FINANCING SOURCES	869,290	7.0%	203,686	23.4%
AIR FORCE OPERATIONS	780,729	6.3%	132,760	17.0%
CAPITAL CONTRIBUTIONS	0	0.0%	106,399	0.0%
TOTAL	\$ 12,417,347	100.0%	\$ 6,614,441	53.3%

- 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	<u>106,399</u>
Total to date	\$13,366,946

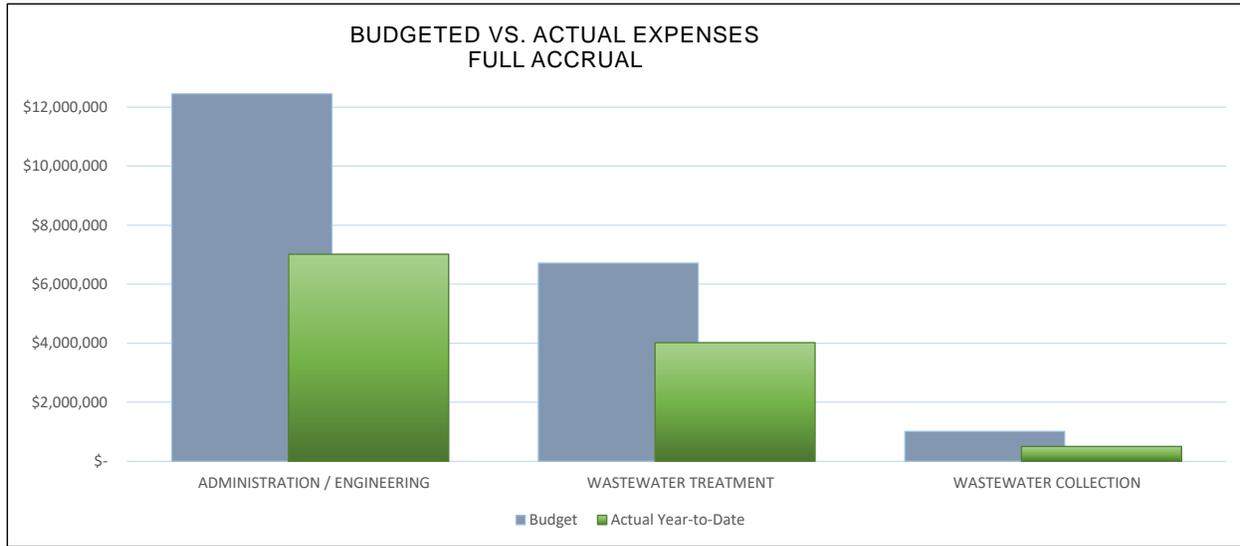
FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY23	1,119,588	1,204,183	969,804	783,182	722,039	908,633
FY22	908,170	1,000,215	876,810	748,344	780,507	685,424
FY21	1,039,610	1,134,800	976,295	719,864	651,344	669,554
FY20	1,056,156	1,020,567	856,827	778,169	727,650	770,620

FY	*JAN	FEB	MAR	APR	MAY	JUNE
FY23	800,612	-	-	-	-	-
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

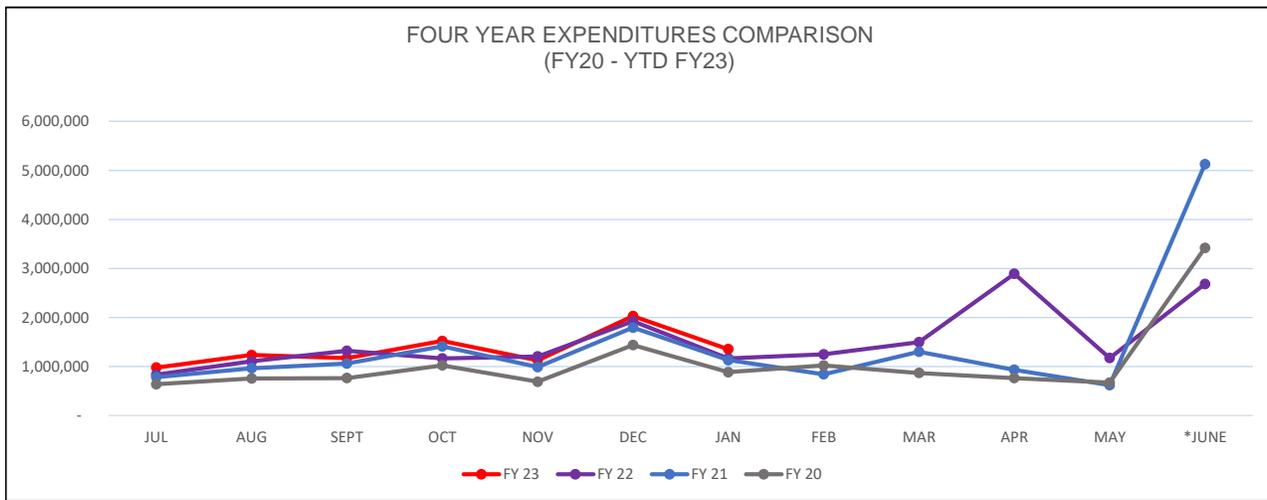
*Estimated

SEWER FUND EXPENSES

MONTH ENDING January 31, 2023
58.3% of Fiscal Year



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING <i>January 31, 2023</i>	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% ENC/EXPENDED
ADMINISTRATION / ENGINEERING	12,446,558	720,303	46,665	7,012,823	5,433,735	56.3%
WASTEWATER TREATMENT	6,717,479	556,777	275,349	4,015,410	2,702,069	59.8%
WASTEWATER COLLECTION	1,005,041	51,486	48,805	498,328	506,713	49.6%
TRANSFER TO STORMWATER	451,789	26,816	-	371,342	80,447	82.2%
TOTAL	20,620,867	1,355,382	370,819	11,897,903	8,722,964	57.70%

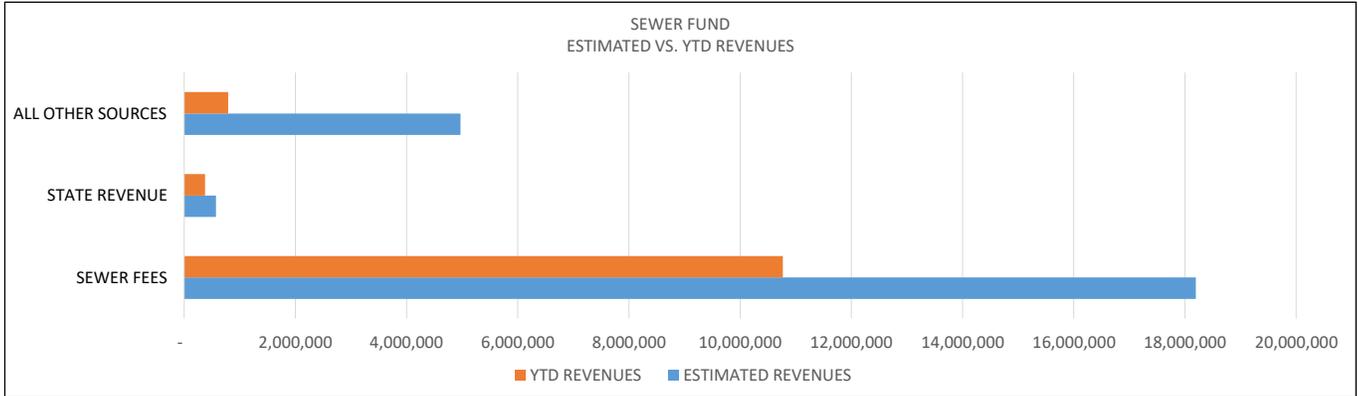


*June includes YE Encumbrances

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	-	-	-	-	-
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



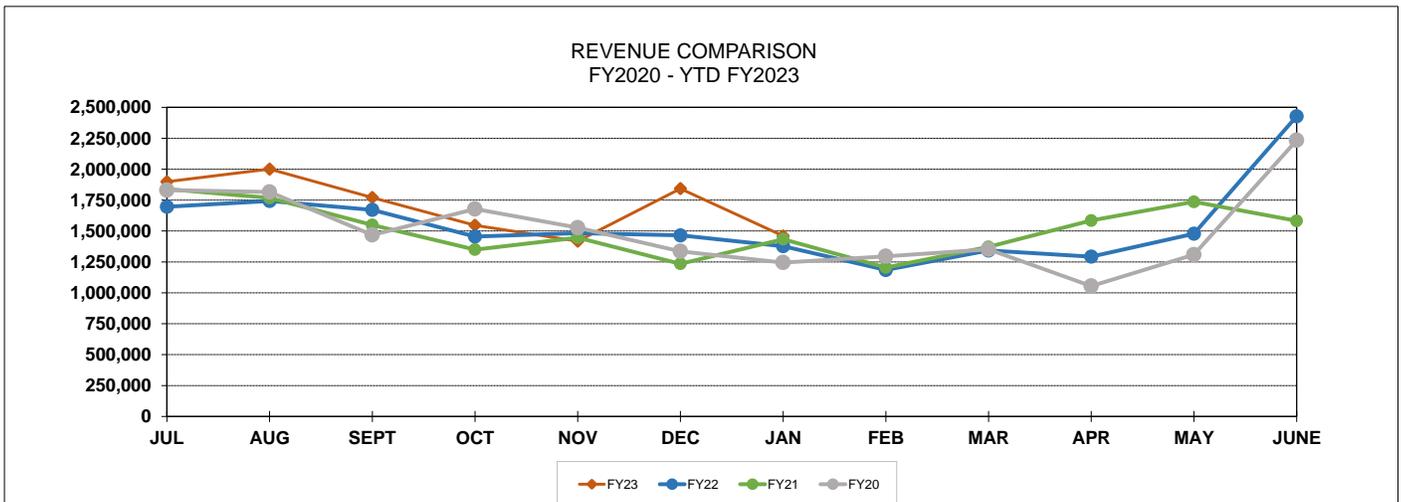
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	18,197,169	76.7%	10,768,844	59.2%
OTHER CHARGES	421,500	1.8%	316,235	75.0%
STATE REVENUE	570,780	2.4%	375,238	65.7%
OTHER FINANCING SOURCES	4,547,558	19.2%	475,637	10.5%
TOTAL	23,737,007	100.0%	11,935,954	50.3%

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	1,460,062	-	-	-	-	-
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 January 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

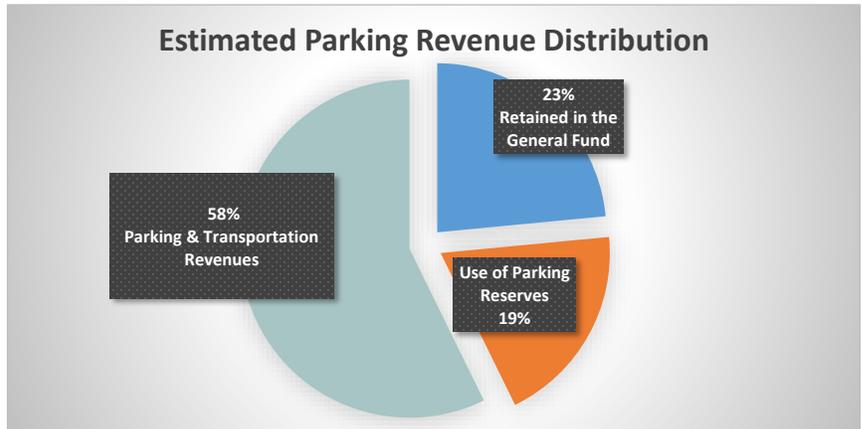
Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.

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

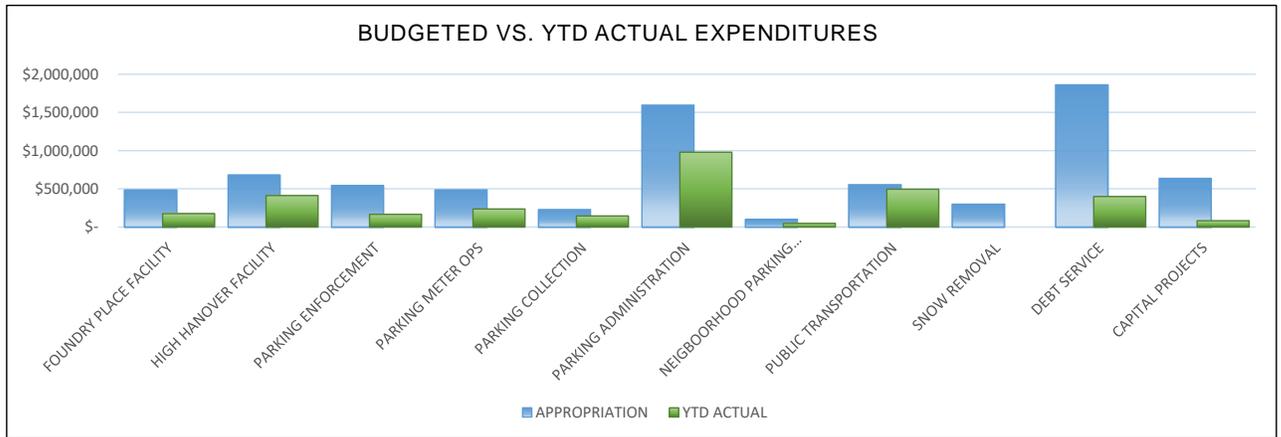
Estimated Revenues from Parking related fees are estimated for FY23 to be just over \$10 million.

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 January 31, 2023				
FOUNDRY PLACE FACILITY	486,553	25,586	8,153	184,131	302,422	37.8%
HIGH HANOVER FACILITY	679,744	49,867	7,132	419,640	260,104	61.7%
PARKING ENFORCEMENT	543,632	22,455	56,238	223,349	320,283	41.1%
PARKING METER OPS	487,478	24,611	158,026	394,811	92,667	81.0%
PARKING COLLECTION	227,637	17,548	-	145,748	81,889	64.0%
PARKING ADMINISTRATION	1,593,478	104,569	36,271	1,016,142	577,336	63.8%
NEIGHBORHOOD PARKING PRGM	100,000	-	-	48,303	51,697	48.3%
PUBLIC TRANSPORTATION	553,097	467	47,681	543,067	10,030	98.2%
PARKING ENGINEERING	295,041	16,234	-	150,209	144,832	50.9%
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	4,083	-	81,500	15,500	84.0%
TOTAL	7,861,723	265,421	399,886	3,776,474	4,085,249	48.0%