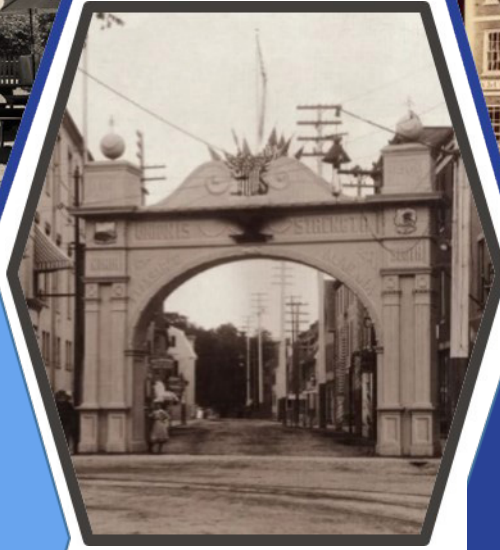




PORTSMOUTH NH
P400
 HISTORY LIGHTS OUR WAY
 1623 - 2023



FY 2023



**Monthly Financial
 Summary Report**
 Month Ending July 31, 2022
8.3% Fiscal Year

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Financial Documents

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

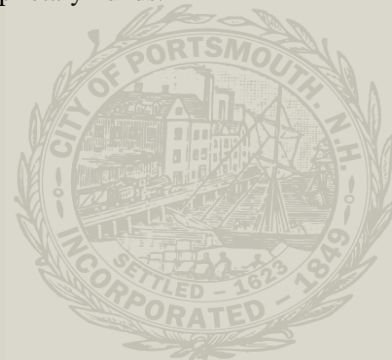
www.cityofportsmouth.com/Finance

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 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:
 - 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, Benefit Administration, 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 pg 5-7

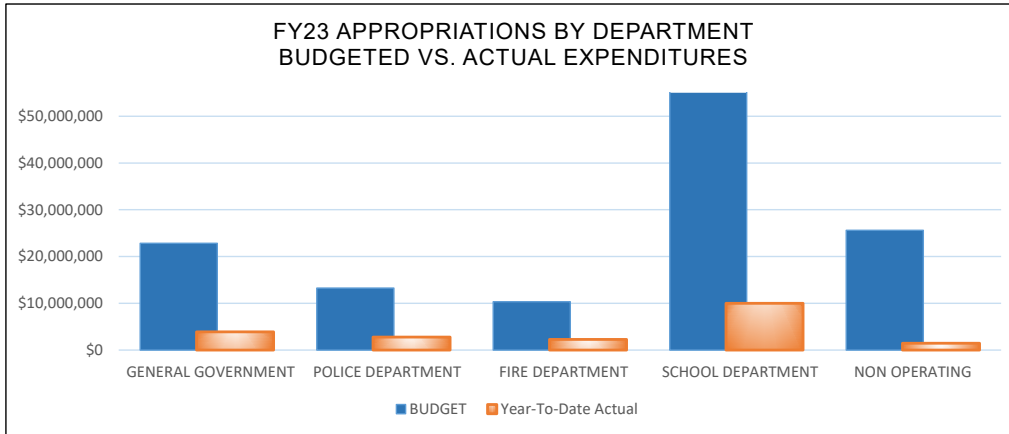
		% of Total
Local Fees, Licenses, Permits	1,888,300	1.4%
Other Local Sources	10,237,714	7.8%
Net Parking Revenues	2,412,305	1.8%
Interest/Penalties	871,491	0.7%
School Tuition/Other	6,745,978	5.1%
State Revenues	7,498,195	5.7%
Use of Fund Balance	2,800,000	2.1%
Estimated Property Tax	99,320,928	75.4%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

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%
	<u>\$131,774,911</u>	<u>100%</u>

GENERAL FUND EXPENDITURES - Budget vs. YTD Actual

MONTH ENDING July 31, 2022
8.3% of Fiscal Year



APPROPRIATION	PERIOD ENDING July 31, 2022	ENCUMBRANCES	Actual + Enc Total	Year-To-Date Balance	% Enc/Expended
OPERATING					
GENERAL GOVERNMENT	22,835,740	3,836,460	3,895,416	18,940,324	17%
POLICE DEPARTMENT	13,268,356	2,765,534	2,778,134	10,490,222	21%
FIRE DEPARTMENT	10,333,556	2,253,600	2,277,238	8,056,318	22%
SCHOOL DEPARTMENT	55,802,082	9,999,087	9,999,087	45,802,995	18%
COLLECTIVE BARGAINING	3,127,221	-	-	3,127,221	-
*TRANSFER TO OTHER FUNDS	783,043	65,254	65,254	717,789	8%
TOTAL OPERATING	106,149,998	18,919,934	19,015,128	87,134,870	18%
NON OPERATING					
DEBT SERVICE	13,749,821	9,770	9,770	13,740,051	0%
COUNTY TAX	5,730,000	-	-	5,730,000	0%
CAPITAL OUTLAY	985,000	-	-	985,000	0%
OTHER NON-OPERATING	5,160,092	1,451,626	1,451,626	3,708,466	28%
TOTAL NON OPERATING	25,624,913	1,461,396	1,461,396	24,163,517	6%
TOTAL	131,774,911	20,381,330	20,476,524	111,298,387	16%

* TRANSFER TO INDOOR POOL, PRESCOTT PARK, COMMUNITY CAMPUS

EXPENDITURE TRENDS

JULY:

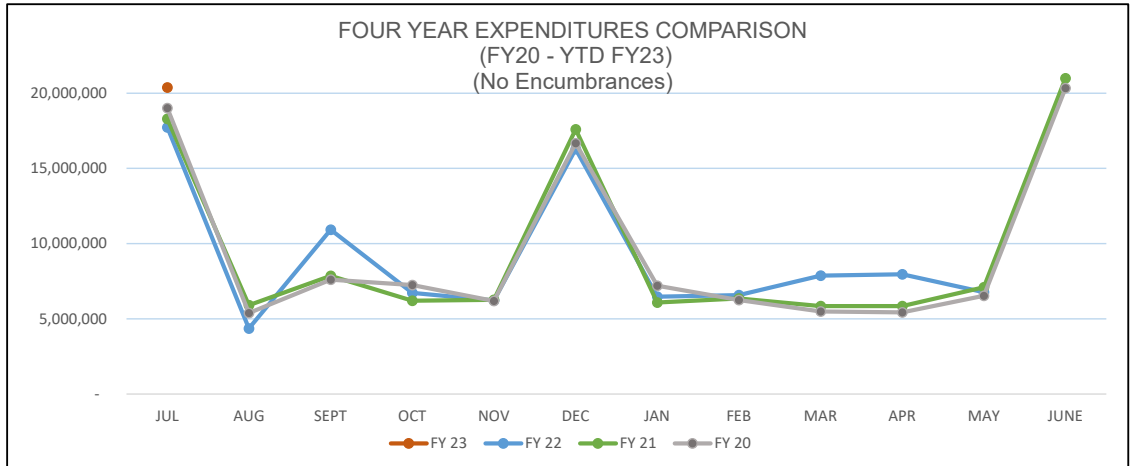
Annualized Expenditures
Transfer out from
Departments to the *Leave
at Termination and Health
Insurance Stabilization
Funds.*

December:

County Tax Bill is Due.

December & June:

Majority of Bond
Payments are due.



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 23	20,381,330	-	-	-	-	-
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 July 31, 2022

8.3% of Fiscal Year

	APPROPRIATION	PERIOD		ENCUMBRANCES	YEAR TO DATE	BALANCE	% ENC/EXPENDED
		EXPENDITURE	(WITH ENCUMBRANCES)		EXPENDITURES		
GENERAL GOVERNMENT							
SALARIES	9,908,270	659,245	-	-	659,245	9,249,025	7%
PART TIME SALARIES	994,905	90,180	-	-	90,180	904,725	9%
OVERTIME	390,000	20,173	-	-	20,173	369,827	5%
LONGEVITY	66,682	236	-	-	236	66,446	0%
* LEAVE AT TERMINATION	350,000	350,000	-	-	350,000	-	100%
* HEALTH STABILIZATION FUND	2,094,791	2,094,791	-	-	2,094,791	-	100%
HEALTH PREMIUM STIPEND	25,000	-	-	-	-	25,000	0%
RETIREMENT	1,505,793	112,434	37,137	-	149,571	1,356,222	10%
OTHER BENEFITS	1,247,301	237,467	-	-	237,467	1,009,834	19%
OTHER OPERATING	6,252,998	271,934	21,819	-	293,754	5,959,244	5%
TOTAL GENERAL GOVERNMENT	22,835,740	3,836,460	58,956	-	3,895,416	18,940,324	17%
*Annualized Expenditures	(2,444,791)	(2,444,791)	-	-	(2,444,791)	-	-
Net total	20,390,949	1,391,669	58,956	-	1,450,625	18,940,324	7%
POLICE DEPARTMENT							
SALARIES	6,422,227	455,425	-	-	455,425	5,966,802	7%
PART TIME SALARIES	153,969	5,091	-	-	5,091	148,878	3%
OVERTIME	670,781	64,200	-	-	64,200	606,581	10%
HOLIDAY	216,413	16,985	-	-	16,985	199,428	8%
LONGEVITY	39,051	-	-	-	-	39,051	0%
STIPENDS	97,117	248	-	-	248	96,869	0%
SPECIAL DETAIL	72,193	1,738	-	-	1,738	70,455	2%
* LEAVE AT TERMINATION	180,203	180,203	-	-	180,203	-	100%
* HEALTH INSURANCE	1,642,046	1,642,046	-	-	1,642,046	-	100%
HEALTH PREMIUM STIPEND	12,250	-	-	-	-	12,250	0%
RETIREMENT	2,273,931	157,301	-	-	157,301	2,116,630	7%
OTHER BENEFITS	503,355	158,441	-	-	158,441	344,914	31%
OTHER OPERATING	984,820	83,857	12,600	-	96,457	888,363	10%
POLICE DEPARTMENT TOTAL	13,268,356	2,765,534	12,600	-	2,778,134	10,490,222	21%
*Annualized Expenditures	(1,822,249)	(1,822,249)	-	-	(1,822,249)	-	-
Net total	11,446,107	943,285	12,600	-	955,885	10,490,222	8%
FIRE DEPARTMENT							
SALARIES	4,456,249	328,638	-	-	328,638	4,127,611	7%
PART TIME SALARIES	23,600	744	-	-	744	22,856	3%
OVERTIME	805,980	75,256	-	-	75,256	730,724	9%
HOLIDAY	168,523	13,406	-	-	13,406	155,117	8%
LONGEVITY	31,292	-	-	-	-	31,292	0%
CERTIFICATION STIPENDS	382,939	26,720	-	-	26,720	356,219	7%
* LEAVE AT TERMINATION	170,084	170,084	-	-	170,084	-	100%
* HEALTH INSURANCE	1,061,916	1,061,916	-	-	1,061,916	-	100%
HEALTH PREMIUM STIPEND	100,924	-	-	-	-	100,924	0%
RETIREMENT	1,916,762	145,268	-	-	145,268	1,771,494	8%
OTHER BENEFITS	572,566	397,028	-	-	397,028	175,538	69%
OTHER OPERATING	642,721	34,541	23,638	-	58,179	584,542	9%
FIRE DEPARTMENT TOTAL	10,333,556	2,253,600	23,638	-	2,277,238	8,056,318	22%
*Annualized Expenditures	(1,232,000)	(1,232,000)	-	-	(1,232,000)	-	-
Net total	9,101,556	1,021,600	23,638	-	1,045,238	8,056,318	11%
SCHOOL							
SALARIES	29,345,172	368,818	-	-	368,818	28,976,354	1%
* LEAVE AT TERMINATION	300,000	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	8,614,715	8,614,715	-	-	8,614,715	-	100%
RETIREMENT	5,667,168	57,775	-	-	57,775	5,609,393	1%
WORKERS COMPENSATION	133,444	132,857	-	-	132,857	587	100%
OTHER BENEFITS	3,339,858	102,023	-	-	102,023	3,237,835	3%
OTHER OPERATING	8,401,725	422,899	-	-	422,899	7,978,826	5%
SCHOOL DEPARTMENT TOTAL	55,802,082	9,999,087	-	-	9,999,087	45,802,995	18%
*Annualized Expenditures	(8,914,715)	(8,914,715)	-	-	(8,914,715)	-	-
Net total	46,887,367	1,084,372	-	-	1,084,372	45,802,995	2%
NON-OPERATING							
DEBT SERVICE	13,749,821	9,770	-	-	9,770	13,740,051	0%
COUNTY TAX	5,730,000	-	-	-	-	5,730,000	0%
CAPITAL OUTLAY	985,000	-	-	-	-	985,000	0%
OTHER NON-OPERATING	5,160,092	1,451,626	-	-	1,451,626	3,708,466	28%
TOTAL NON-OPERATING	25,624,913	1,461,396	-	-	1,461,396	24,163,517	6%
COLLECTIVE BARGAINING CONTINGENCY	3,127,221	-	-	-	-	3,127,221	-
TRANSFER TO INDOOR POOL	150,000	12,500	-	-	12,500	137,500	8%
TRANSFER TO COMMUNITY CAMPUS	360,788	30,066	-	-	30,066	330,722	8%
TRANSFER TO PRESCOTT PARK	272,255	22,688	-	-	22,688	249,567	8%
TOTAL GENERAL FUND	131,774,911	20,381,330	95,194	-	20,476,524	111,298,387	16%

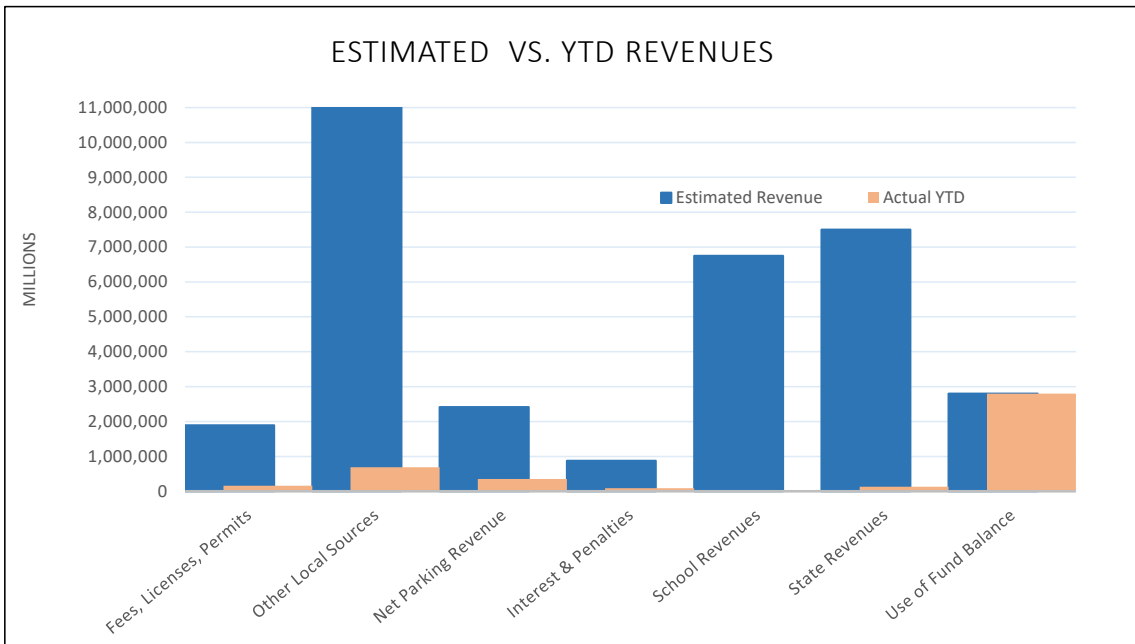
Annualized Expenditures: Transfers to Leave at Termination, and Health Insurance Stabilization Funds.

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.

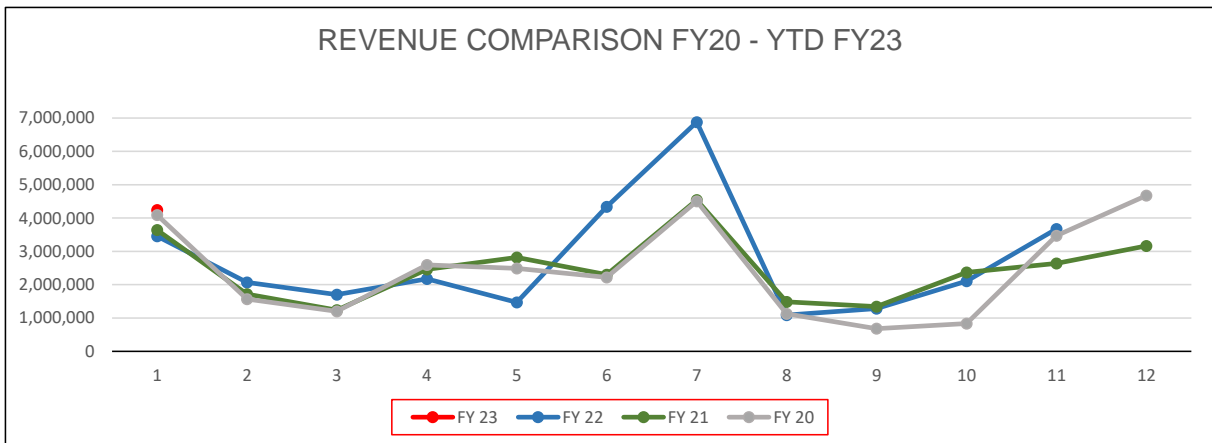
Other Non-Operating: Rolling Stock, IT upgrade and equipment replacement, contingency, overlay, etc.

GENERAL FUND REVENUES



REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD Received	%
Fees, Licenses, Permits	1,888,300	6%	156,596	8%
Other Local Sources	11,237,714	34%	691,013	6%
Net Parking Revenue	2,412,305	7%	353,296	15%
Interest & Penalties	871,491	3%	84,587	10%
School Revenues	6,745,978	20%	24,059	0%
State Revenues	7,498,195	22%	132,518	2%
Use of Fund Balance	2,800,000	8%	2,800,000	100%
TOTAL REVENUES	\$ 33,453,983	100%	\$ 4,242,069	13%

Line item detail on the following page



FY	JUL	AUG	SEPT	OCT	NOV	DEC
FY 23	4,242,069	-	-	-	-	-
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 JULY 31, 2022 - 8.3% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	98,320,928	0	0	0%
TOTAL PROPERTY TAXES	98,320,928	0	0	0%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	12,000	4,630	4,630	39%
OTHER LICENSES	12,000	525	525	4%
PLANNING BOARD/BOA/SITE REVIEW	170,000	25,603	25,603	15%
BLD PERMITS-PORTS	840,000	23,428	23,428	3%
BLD PERMITS-PEASE	55,000	550	550	1%
BLD PERMITS-FIRE	105,000	3,435	3,435	3%
ELEC PERMITS-PORT	105,000	11,375	11,375	11%
ELEC PERMITS-PEASE	15,000	2,120	2,120	14%
PLUM PERMITS-PORT	154,000	20,320	20,320	13%
PLUM PERMITS-PEASE	20,000	585	585	3%
SIGN PERMITS	6,000	455	455	8%
POLICE ALARMS	30,000	975	975	3%
BURNING PERMITS	1,500	0	0	0%
EXCAVATION PERMITS	70,000	12,150	12,150	17%
FLAGGING PERMIT	9,200	1,150	1,150	13%
SOLID WASTE	75,000	6,396	6,396	9%
BLASTING PERMIT	100	0	0	0%
NEW DRIVEWAY PERMIT	1,500	0	0	0%
OUTDOOR POOL	15,000	19,329	19,329	129%
RECREATION DEPARTMENT	100,000	15,146	15,146	15%
BOAT RAMP FEES	12,000	7,375	7,375	61%
RECREATION RENTALS	0	700	700	0%
HEALTH FOOD PERMITS	80,000	350	350	0%
TOTAL LOCAL FEES, LICENSES AND PERMITS	1,888,300	156,596	156,596	8%
OTHER LOCAL SOURCES				
TIMBER TAX	100	0	0	0%
PAYMENTS IN LIEU OF TAXES	190,000	0	0	0%
MUNICIPAL AGENT FEES	73,000	6,012	6,012	8%
MOTOR VEHICLE FEES	4,950,000	422,693	422,693	9%
TITLE APPLICATIONS	9,000	724	724	8%
BOAT REGISTRATION	11,000	519	519	5%
PDA AIRPORT DISTRICT	2,750,000	0	0	0%
WATER/SEWER OVERHEAD	1,604,422	133,702	133,702	8%
SALE - MUNICIPAL PROP	5,000	0	0	0%
MISC REVENUE	70,000	105,771	105,771	151% *
DOG LICENSES	17,000	551	551	3%
MARRIAGE LICENSES	2,200	252	252	11%
CERTIFICATES-BIRTH	30,000	2,824	2,824	9%
RENTAL OF CITY PROPERTY	50,000	306	306	1%
RENTAL OF CITY HALL COM	20,692	1,702	1,702	8%
CABLE FRANCHISE FEE	360,000	0	0	0%
POLICE HAND GUN PERMITS	300	40	40	13%
POLICE OUTSIDE DETAIL	170,000	10,918	10,918	6%
AMBULANCE FEES	910,000	5,000	5,000	1%
WELFARE DEPT REIMBURSEMENT	15,000	0	0	0%
TOTAL OTHER LOCAL SOURCES	11,237,714	691,013	691,013	6%

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
PARKING REVENUES				
PARKING METER FEE	3,250,000	355,085	355,085	11%
METER SPACE RENTAL	150,000	4,225	4,225	3%
PARKING METER -IN DASH	0	0	0	#DIV/0!
CHARGING STATION	10,000	0	0	0%
PARKING AREA SERVICE AGREEMENT	50,000	3,000	3,000	0%
HANOVER TRANSIENT	1,909,000	239,203	239,203	13%
HANOVER PASSES	1,265,100	81,529	81,529	6%
FOUNDRY PL TRANSIENT	502,000	32,044	32,044	6%
FOUNDRY PL PASSES	451,500	30,586	30,586	7%
PASS REINSTATEMENT	750	195	195	26%
FOUNDRY PL PASS REINSTATEMENT	750	15	15	2%
PARKING VIOLATIONS	700,000	97,114	97,114	14%
BOOT REMOVAL FEE	5,000	450	450	9%
TOTAL PARKING REVENUES	8,294,100	843,446	843,446	10%
TRANSFER TO PARKING FUND	(5,881,795)	(490,150)	(490,150)	8%
NET PARKING REVENUES FOR GENERAL FUND	2,412,305	353,296	353,296	15%
INTEREST & PENALTIES				
INTEREST ON TAXES	171,000	18,383	18,383	11%
INTEREST ON INVESTMENT	700,491	66,204	66,204	9%
TOTAL INTEREST & PENALTIES	871,491	84,587	84,587	10%
SCHOOL REVENUES				
TUITION	6,711,920	24,059	24,059	0%
OTHER SOURCES	34,058	0	0	0%
TOTAL SCHOOL REVENUES	6,745,978	24,059	24,059	0%
STATE REVENUES				
STATE AID RETIREMENT	650,000	0	0	0%
ROOMS AND MEALS TAX	1,550,000	0	0	0%
HIGHWAY BLOCK GRANT	420,000	132,518	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%
TOTAL STATE REVENUES	7,498,195	132,518	132,518	2%
USE OF FUND BALANCE				
USE OF FUND BALANCE	1,000,000	1,000,000	1,000,000	100%
RESERVE FOR DEBT	1,700,000	1,700,000	1,700,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	100,000	100,000	100,000	100%
TOTAL USE OF FUND BALANCE	2,800,000	2,800,000	2,800,000	100%
TOTAL GENERAL FUND REVENUE	131,774,911	4,242,069	4,242,069	3%

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

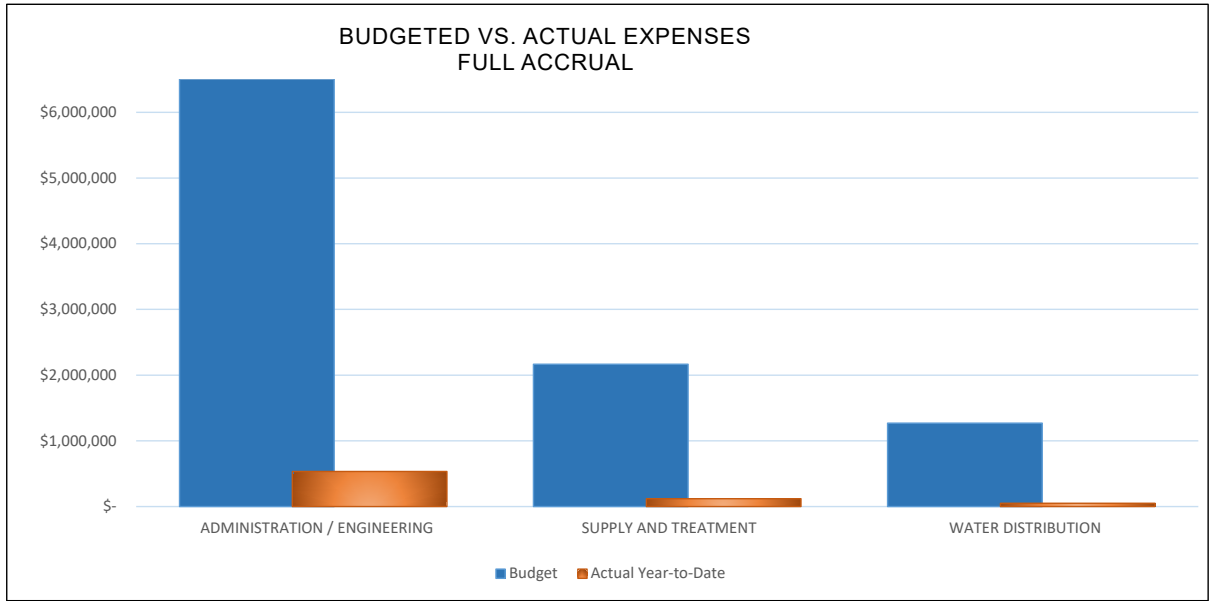
Water Meter Charge	
Meter charges are based on meter size	
<u>Meter Size</u>	<u>Monthly Rate</u>
5/8"	\$4.95
3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

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

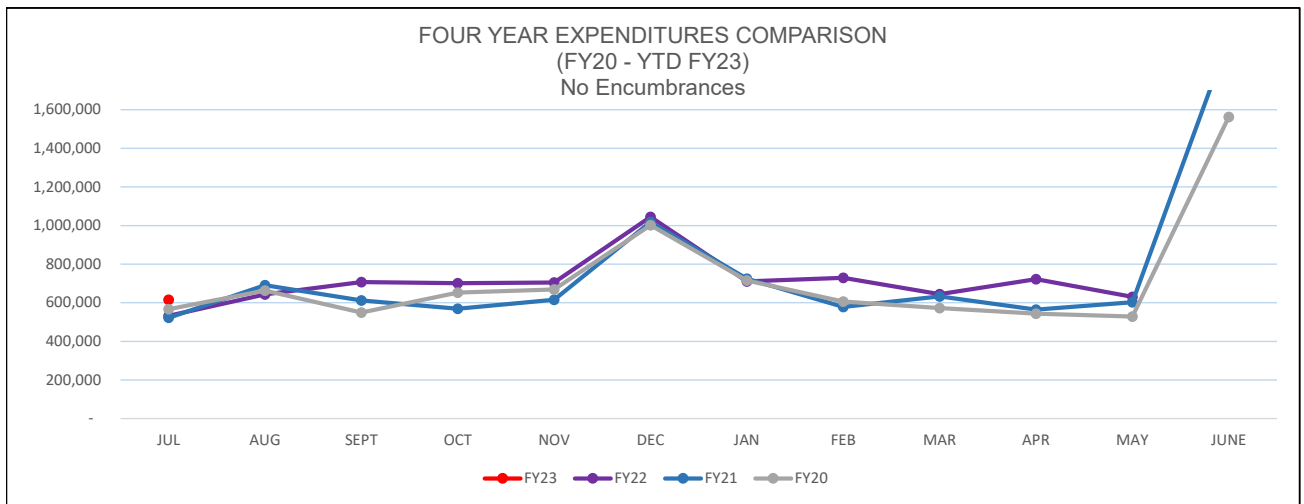
WATER FUND YTD EXPENSES

MONTH ENDING July 31, 2022

8.3% of Fiscal Year



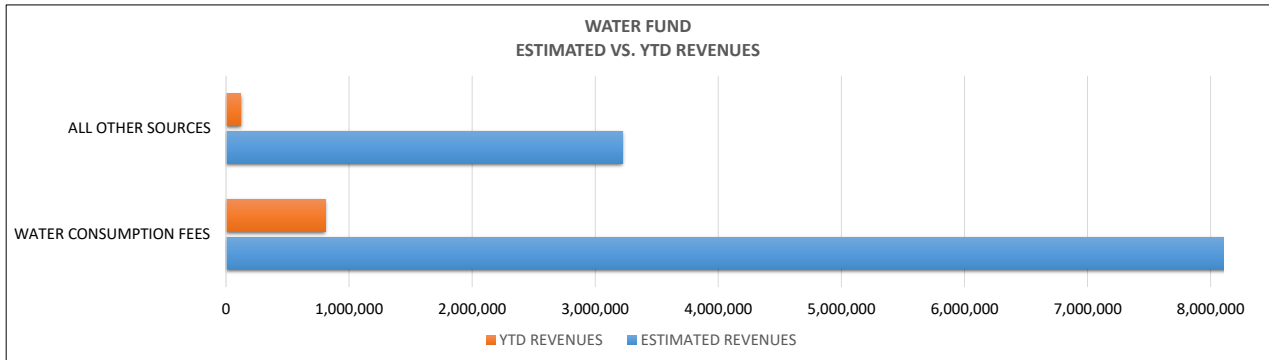
WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING July 31, 2022	ENCUMBRANCES	ACTUAL + ENC TOTAL	YEAR-TO-DATE BALANCE	% EXPENDED
ADMINISTRATION / ENGINEERING	7,206,033	515,529	18,425	533,954	6,672,079	7.4%
SUPPLY AND TREATMENT	2,164,835	42,283	77,370	119,653	2,045,182	5.5%
WATER DISTRIBUTION	1,270,988	40,345	10,000	50,345	1,220,643	4.0%
AIR FORCE OPERATIONS	780,729	17,703	-	17,703	763,026	2.3%
TOTAL	11,422,585	615,860	105,795	721,655	10,700,930	6.3%



FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY23	615,860	-	-	-	-	-
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%	805,988	9.6%
OTHER CHARGES	2,350,250	18.9%	113,245	4.8%
OTHER FINANCING SOURCES	869,290	7.0%	5,230	0.6%
AIR FORCE OPERATIONS	780,729	6.3%	10,953	1.4%
CAPITAL CONTRIBUTIONS	0	0.0%	0	0.0%
TOTAL	\$ 12,417,347	100.0%	\$ 935,415	7.5%

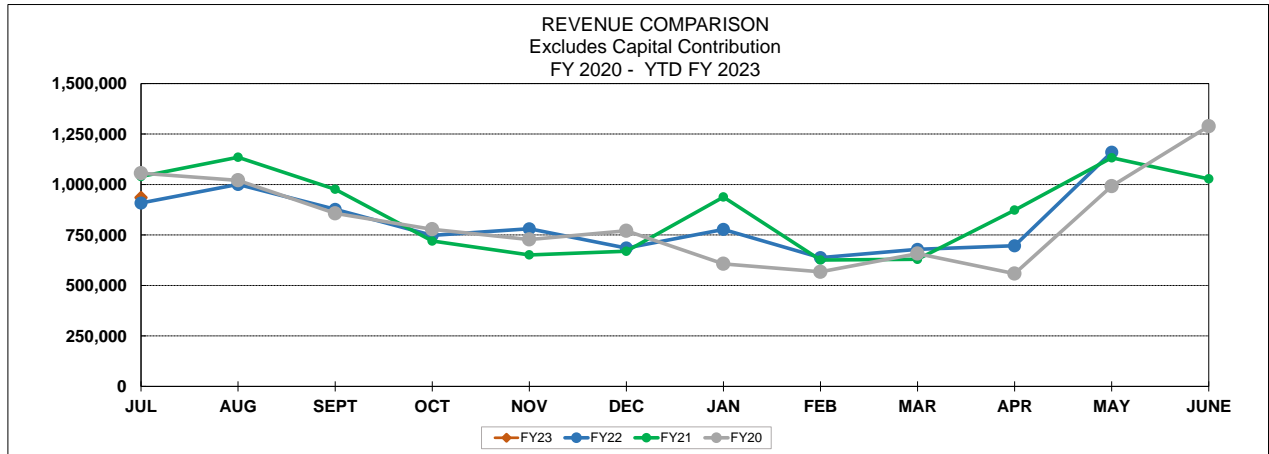
Water Consumption Fees: Revenues based on water consumption

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
Total to date	\$13,197,763

FY	*JUL	AUG	SEPT	OCT	NOV	DEC
FY23	935,415	-	-	-	-	-
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

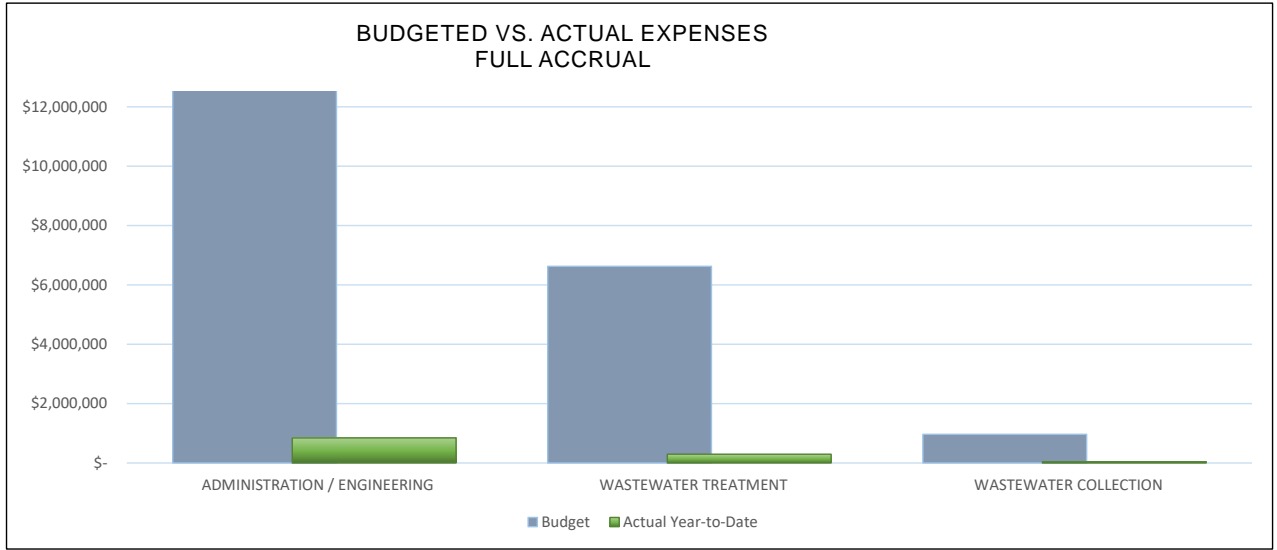
FY	JAN	FEB	MAR	APR	MAY	JUNE
FY23	-	-	-	-	-	-
FY22	777,293	637,638	678,790	696,675	1,159,693	-
FY21	937,927	625,918	629,359	873,036	1,132,429	1,027,833
FY20	606,941	567,523	657,476	558,450	991,948	1,288,540

*Estimated

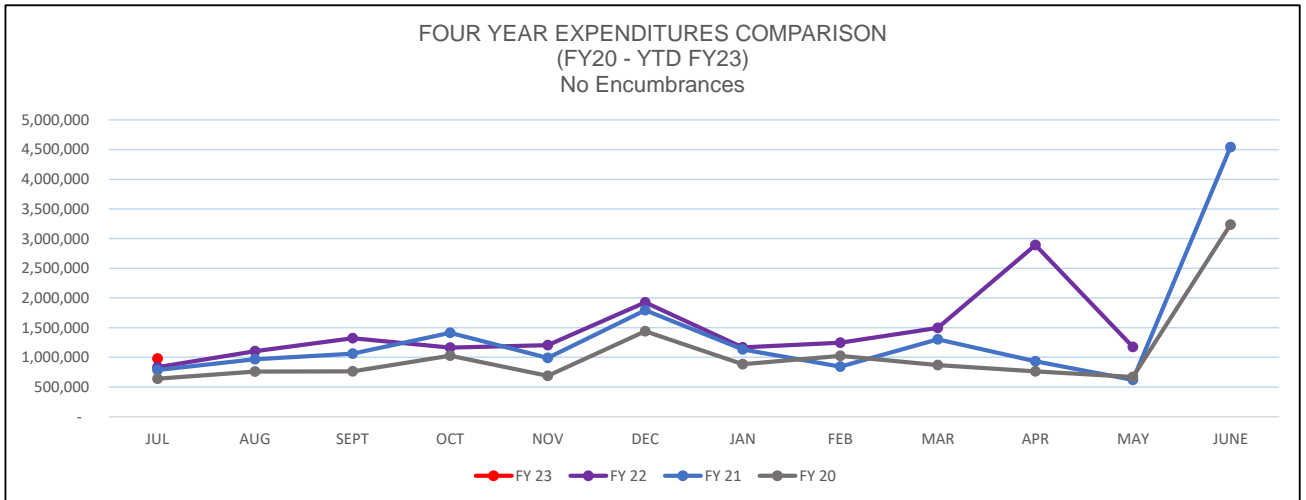
SEWER FUND EXPENSES

MONTH ENDING July 31, 2022

8.3% of Fiscal Year



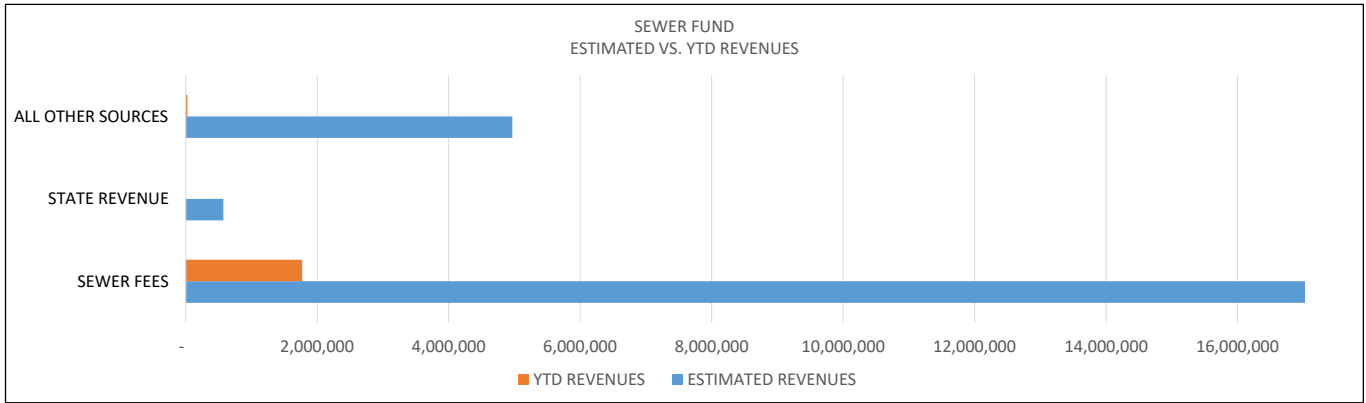
SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD ENDING	ENCUMBRANCES	ACTUAL + ENC	YEAR-TO-DATE	% ENC/EXPENDED
		July 31, 2022		TOTAL	BALANCE	
ADMINISTRATION / ENGINEERING	12,571,130	826,478	18,425	844,903	11,726,227	6.7%
WASTEWATER TREATMENT	6,627,366	94,166	202,323	296,489	6,330,877	4.5%
WASTEWATER COLLECTION	970,582	32,354	10,000	42,354	928,228	4.4%
TRANSFER TO STORMWATER	451,789	26,816	-	26,816	424,973	5.9%
TOTAL	20,620,867	979,815	230,748	1,210,562	19,410,305	5.87%



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



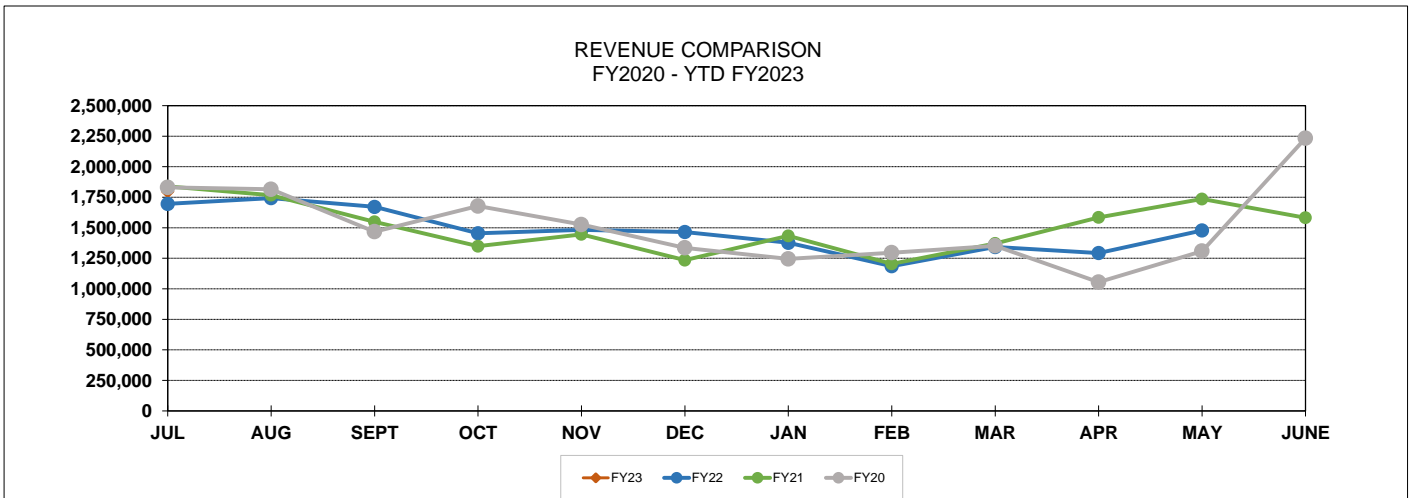
Sewer Fund Estimated and Year-to-Date Revenues				
	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	18,197,169	76.7%	1,772,791	9.7%
OTHER CHARGES	421,500	1.8%	9,887	2.3%
STATE REVENUE	570,780	2.4%	0	0.0%
OTHER FINANCING SOURCES	4,547,558	19.2%	14,955	0.3%
TOTAL	23,737,007	100.0%	1,797,634	7.6%

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	1,797,634	-	-	-	-	-
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 July 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

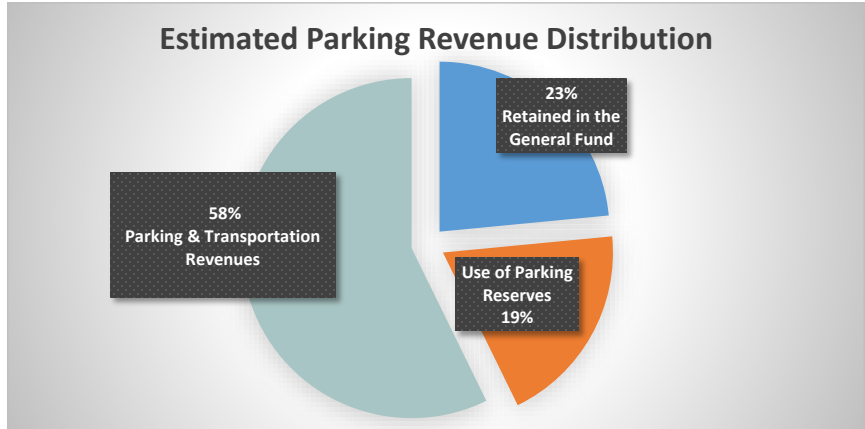
Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.

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

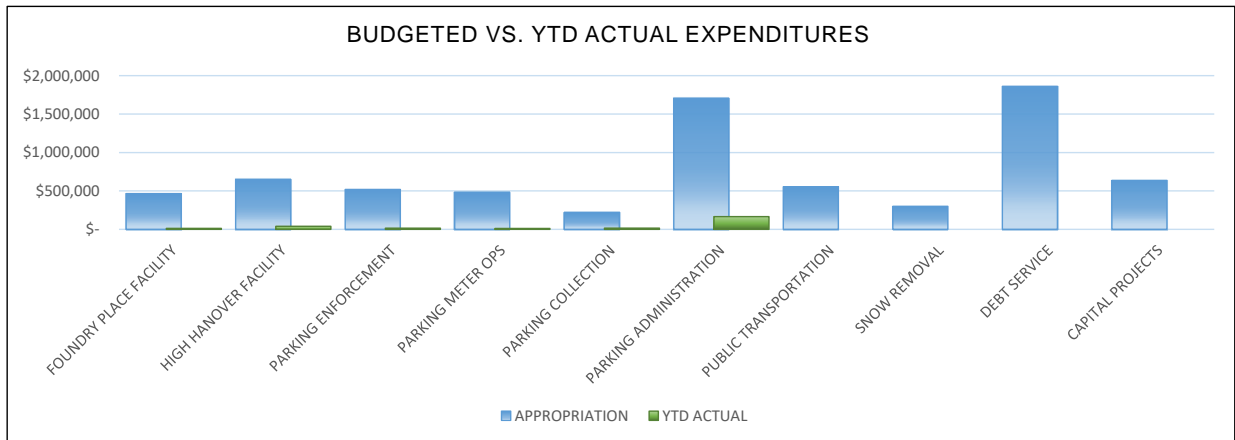
Estimated Revenues from Parking related fees are estimated for FY23 to be just over \$10 million.

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 July 31, 2022				
FOUNDRY PLACE FACILITY	465,171	12,903	7,764	20,667	444,504	4.4%
HIGH HANOVER FACILITY	647,559	40,015	8,562	48,577	598,982	7.5%
PARKING ENFORCEMENT	519,083	15,468	-	15,468	503,615	3.0%
PARKING METER OPS	480,532	11,801	237,514	249,315	231,217	51.9%
PARKING COLLECTION	217,658	15,986	-	15,986	201,672	7.3%
PARKING ADMINISTRATION	1,704,280	165,777	46,421	212,198	1,492,082	12.5%
PUBLIC TRANSPORTATION	553,097	-	119,203	119,203	433,895	21.6%
PARKING ENGINEERING	279,280	15,101	-	-	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	-	23,551	23,551	613,449	0.0%
CONTINGENCY	197,000	2,083	-	2,083	194,917	1.1%
TOTAL	7,861,723	279,133	443,015	707,047	7,154,676	9.0%