



CITY OF CONCORD

New Hampshire's Main Street™

Finance

Brian G. LeBrun
Deputy City Manager
Finance

REPORT TO CITY MANAGER, FINANCIAL STATEMENTS

FROM: Brian LeBrun – Deputy City Manager Finance
DATE: January 11, 2023
SUBJECT: December Fiscal Year-to-Date 2023 Financial Statements

The attached financial statements for the period ending December 31, 2022 represent 50% of the lapsed Fiscal Year 2023. The highlights of the City's financial status for this time period are presented by fund or groups of funds below. Comparisons are being made to the FY23 adopted budget or previous year FY22 same period results.

General Fund

Revenues:

- 1) 50% of the way through the Fiscal Year, most revenue and expense lines are on track. Current trends are identified below and new trends that develop will be identified as early as possible.
- 2) Finance –
 - a. Motor Vehicle Registrations are \$35,400 ahead of FY22 and short of budget at 47% YTD.
 - b. Investment income is \$424,600 ahead of FY22 and ahead of budget at 55%.
 - c. Other Govt Agencies – State, the City received \$1,959,100 as a one-time allocation in Bridge Aid. These funds were presented to City Council in January for public hearing and action in February as a transfer to reserve for future bridge projects.
 - d. Rooms and Meals Tax received an additional \$578,000; \$375,000 was used to reduce the Use of Fund balance during the tax rate setting process and the balance was used to offset the tax rate increase.
 - e. Highway Block Grant received an additional \$741,000 as a one-time extra allotment from the State of New Hampshire. A supplemental resolution was

approved by the City Council in September to transfer these funds to the Neighborhood Street Paving program.

- 3) General Overhead –
 - a. Insurance Dist and Credits received \$111,800 to-date for FY23. This amount represents the General Fund portion of the Workers Compensation, Unemployment and Property & Liability Premium Holiday received from Primex and the rebate from Harvard Pilgrim. The total amount received from Primex was \$98,300 distributed across applicable City funds. The total amount received from Harvard Pilgrim was \$37,100 distributed across applicable City funds, reimbursements for employee and retiree portions.
- 4) Police –
 - a. Other Gov Agencies - State, \$180,500 was received from the State of New Hampshire as a one-time retirement reimbursement.
- 5) Fire –
 - a. Ambulance Charges are ahead of budget at 60% and ahead of FY22 by \$164,800.
 - b. Other Gov Agencies – State, \$183,800 was received from the State of New Hampshire as a one-time retirement reimbursement.
- 6) Community Development –
 - a. Building Permits are ahead of budget at 66% and ahead of FY22 by \$201,600.
 - b. Review Fees are short of budget at 31% and trailing FY22 by \$56,300.

Expenses:

- 1) Most expense items are on track with budget. December represents 26 of 52 payrolls elapsed or 50%. This is the ratio that is important to use to compare wage lines to budget. Notable items are listed below.
- 2) Police –
 - a. Police Department Overtime is \$83,300 more than FY22 year to date and 102% of budget spent. Overall wages and benefits are 49% of budget spent. Full Time wages are underbudget and will help offset the increase in overtime costs. Both Worker's Compensation and High Deductible Health Savings Account expenditures were made in July at the beginning of the fiscal year. These once per year expenditures will average out over the course of the year. The expenses will be monitored closely as the fiscal year progresses.

The Police Department has a total of three officers on Temporary Alternate Duty. One officer is on paid Administrative Leave, two newly hired officers are in training status and there are a total of ten current vacancies. Significant overtime dollars are being spent on shift vacancies. Significant overtime dollars have been spent on the current murder investigation.

- 3) Fire –
 - a. Fire Department Overtime is \$212,600 more than FY22 year to date and 72% of budget spent. Wages and benefits combined are 52% spent year to date. Both Worker's Compensation and High Deductible Health Savings Account expenditures were made in July at the beginning of the fiscal year. These once per year expenditures will average out over the course of the year. These expenses will be closely monitored for the remainder of the fiscal year. The Fire Department currently has three vacancies and one dispatcher in training.

- b. Vehicle Fuel – this line is 66% spent as of December 31 or \$36,300 more than FY22.
- 4) General Services
 - a. Snow and Ice Removal – there were six treatable events through December 31, 2022, five of which required overtime. Winter treatment supplies are 105% spent and encumbered YTD and \$147,200 more than FY22, noting that FY23 started with less than a full shed of treatment supplies.
 - b. Auto Parts and Department Supplies are trending ahead of budget and FY22 due to shortages and cost of supplies. These accounts will be closely monitored as the year progresses.

Major Enterprise and Special Revenue Funds:

Engineering Inspections Fund

Activity previously reported in the Inspection Fund will be recorded in Community Development Department's General Fund Engineering Division activities.

Parking Fund

Parking Fund revenues are higher than FY22 by \$449,400 and 52% of budget. This amount includes the \$438,400 of ARPA funding. Expenses are slightly short of budget at 48%. Overall the Parking Fund revenues are better than expenses by \$468,600 and ahead of FY22 by \$412,100 and includes ARPA funding recorded earlier this year than in FY22.

Airport Fund

No significant issues to discuss at this time.

Golf Course Fund

Golf Fund revenues are higher than FY22 by \$129,800 and 65% of budget. Revenue items are ahead in nearly all categories. Expenses are ahead of FY22 by \$191,700 or 60% of budget. Overall the Golf Fund revenues are better than expenses by \$172,400 and behind FY22 by \$61,900.

Arena Fund

Arena Fund revenues are ahead of FY22 by \$1,600 and 54% of budget. Expenses are ahead of FY22 by \$44,900 or 53% of budget. Overall the Arena Fund revenues are ahead of expenses by \$14,600 and behind FY22 by \$43,200.

Solid Waste Fund

No significant issues to discuss at this time.

Water Fund

No significant issues to discuss at this time.

Sewer Fund

No significant issues to discuss at this time.

All departments do a great job of monitoring their individual divisions and departments. These statements, which as provided in this format on a monthly basis, will help articulate how the City

is doing overall as the fiscal year progresses. Please give me a call if there are any questions or if you simply want to discuss the statements in general.

General Fund Budget by Account Classification Report

Through 12/31/2022
 Prior Year to Date Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 0010 - General									
REVENUE									
Property Taxes	46,696,609.00	(182,932.00)	46,513,677.00	(130,811.49)	0.00	46,016,960.18	496,716.82	98	43,783,206.14
Other Taxes	689,280.00	0.00	689,280.00	609,086.05	0.00	620,616.19	68,663.81	90	601,131.22
Intergov Revenue	5,140,991.12	1,353,933.11	6,494,924.23	6,462,905.39	0.00	7,996,355.47	(1,501,431.24)	123	4,634,679.08
Rental Income	276,481.00	0.00	276,481.00	7,938.30	0.00	153,116.96	123,364.04	55	167,762.33
Fines and Penalties	514,000.00	0.00	514,000.00	42,234.61	0.00	205,720.16	308,279.84	40	215,476.56
Licenses and Permits	1,314,547.00	0.00	1,314,547.00	74,161.58	0.00	742,404.49	572,142.51	56	552,837.37
Investment Income	800,000.00	0.00	800,000.00	103,264.24	0.00	443,605.17	356,394.83	55	18,972.91
Donations	52,000.00	0.00	52,000.00	420.00	0.00	36,442.63	15,557.37	70	36,121.83
Transfer In	5,044,909.06	8,500.00	5,053,409.06	979,167.85	0.00	3,292,460.10	1,760,948.96	65	2,232,396.54
Use of Fund Bal/RE	375,000.00	(305,400.00)	69,600.00	0.00	0.00	0.00	69,600.00	0	0.00
Motor Vehicle Reg	7,450,000.00	(55,000.00)	7,395,000.00	547,197.80	0.00	3,480,556.66	3,914,443.34	47	3,445,196.79
Dept Service Charges	3,905,200.00	0.00	3,905,200.00	400,751.73	0.00	2,256,828.72	1,648,371.28	57	2,177,503.01
Retiree Health Reimb	1,409,800.00	0.00	1,409,800.00	121,344.78	0.00	727,283.29	682,516.71	51	683,864.58
Other Revenue	983,290.00	49,787.63	1,033,077.63	13,696.82	0.00	901,052.94	132,024.69	87	852,973.57
REVENUE TOTALS	\$74,652,107.18	\$868,888.74	\$75,520,995.92	\$9,231,357.66	\$0.00	\$66,873,402.96	\$8,647,592.96	88%	\$59,402,121.93
EXPENSE									
Compensation	34,549,335.27	0.00	34,549,335.27	3,089,564.85	0.00	16,465,574.60	18,083,760.67	47	15,982,450.61
Fringe Benefits	20,897,995.00	0.00	20,897,995.00	1,867,155.70	1,046,474.16	10,716,821.54	9,134,699.30	56	10,372,783.79
Outside Services	2,998,583.08	88,056.00	3,086,639.08	256,991.52	609,679.92	1,493,329.69	983,629.47	68	1,126,067.00
Supplies	3,001,278.53	(9,956.00)	2,991,322.53	282,549.03	753,752.71	1,546,241.46	691,328.36	76	1,212,697.94
Utilities	1,191,998.00	0.00	1,191,998.00	86,760.23	6,102.18	485,024.97	700,870.85	41	492,854.03
Insurance	530,585.00	0.00	530,585.00	1,000.00	0.00	516,505.00	14,080.00	97	465,403.00
Capital Outlay	24,800.00	0.00	24,800.00	4,120.40	0.00	10,760.80	14,039.20	43	17,286.94
Debt Service	7,443,246.30	0.00	7,443,246.30	78,867.50	0.00	2,352,996.98	5,090,249.32	31	2,723,320.35
Miscellaneous	1,039,460.00	0.00	1,039,460.00	42,832.65	2,000.00	456,006.47	581,453.53	44	338,440.42
Transfer Out	2,974,826.00	790,788.74	3,765,614.74	1,372,090.30	0.00	3,107,756.96	657,857.78	82	1,971,126.54
EXPENSE TOTALS	\$74,652,107.18	\$868,888.74	\$75,520,995.92	\$7,081,932.18	\$2,418,008.97	\$37,151,018.47	\$35,951,968.48	52%	\$34,702,430.62
Fund 0010 - General Totals									
REVENUE TOTALS	\$74,652,107.18	\$868,888.74	\$75,520,995.92	\$9,231,357.66	\$0.00	\$66,873,402.96	\$8,647,592.96	88%	\$59,402,121.93
EXPENSE TOTALS	\$74,652,107.18	\$868,888.74	\$75,520,995.92	\$7,081,932.18	\$2,418,008.97	\$37,151,018.47	\$35,951,968.48	52%	\$34,702,430.62
Fund 0010 - General Totals	\$0.00	\$0.00	\$0.00	\$2,149,425.48	(\$2,418,008.97)	\$29,722,384.49	(\$27,304,375.52)		\$24,699,691.31

General Fund Budget by Account Classification Report

Through 12/31/2022
 Prior Year to Date Activity Included
 Summary Listing

Grand Totals									
REVENUE TOTALS	\$74,652,107.18	\$868,888.74	\$75,520,995.92	\$9,231,357.66	\$0.00	\$66,873,402.96	\$8,647,592.96	88%	\$59,402,121.93
EXPENSE TOTALS	\$74,652,107.18	\$868,888.74	\$75,520,995.92	\$7,081,932.18	\$2,418,008.97	\$37,151,018.47	\$35,951,968.48	52%	\$34,702,430.62
Grand Totals	\$0.00	\$0.00	\$0.00	\$2,149,425.48	(\$2,418,008.97)	\$29,722,384.49	(\$27,304,375.52)		\$24,699,691.31

Parking Fund Budget by Account Classification Report

Through 12/31/2022
 Prior Year to Date Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 0022 - Parking									
REVENUE									
Intergov Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Rental Income	890,607.00	0.00	890,607.00	0.00	0.00	305,299.77	585,307.23	34	318,976.01
Fines and Penalties	391,140.00	0.00	391,140.00	28,225.00	0.00	186,934.01	204,205.99	47	127,633.84
Investment Income	100.00	0.00	100.00	1,377.14	0.00	4,805.34	(4,705.34)	4805	0.00
Transfer In	833,564.00	0.00	833,564.00	32,058.83	0.00	630,710.98	202,853.02	75	246,205.50
Parking-Metered	1,357,787.00	0.00	1,357,787.00	128,387.91	0.00	691,353.74	666,433.26	50	681,856.82
Other Revenue	13,000.00	0.00	13,000.00	758.58	0.00	14,211.92	(1,211.92)	109	9,212.81
REVENUE TOTALS	\$3,486,198.00	\$0.00	\$3,486,198.00	\$190,807.46	\$0.00	\$1,833,315.76	\$1,652,882.24	0%	\$1,383,884.98
EXPENSE									
Compensation	491,782.83	0.00	491,782.83	42,264.56	0.00	214,919.36	276,863.47	43	181,796.41
Fringe Benefits	281,211.30	0.00	281,211.30	19,657.20	0.00	112,979.27	168,232.03	40	104,172.88
Outside Services	557,071.00	0.00	557,071.00	81,488.46	110,905.50	188,744.67	257,420.83	53	178,748.17
Supplies	62,987.76	0.00	62,987.76	2,535.63	12,468.33	12,519.91	37,999.52	39	8,799.52
Utilities	57,260.00	0.00	57,260.00	4,763.84	0.00	23,425.15	33,834.85	40	21,968.31
Insurance	22,581.00	0.00	22,581.00	0.00	0.00	22,580.00	1.00	99	20,920.00
Debt Service	1,272,436.66	0.00	1,272,436.66	0.00	0.00	621,866.24	650,570.42	48	642,162.03
Miscellaneous	162,409.00	0.00	162,409.00	43,186.53	0.00	83,878.41	78,530.59	51	81,383.78
Transfer Out	178,058.00	0.00	178,058.00	13,963.17	0.00	83,779.02	94,278.98	47	87,397.54
EXPENSE TOTALS	\$3,085,797.55	\$0.00	\$3,085,797.55	\$207,859.39	\$123,373.83	\$1,364,692.03	\$1,597,731.69	48%	\$1,327,348.64
Fund 0022 - Parking Totals									
REVENUE TOTALS	\$3,486,198.00	\$0.00	\$3,486,198.00	\$190,807.46	\$0.00	\$1,833,315.76	\$1,652,882.24	52%	\$1,383,884.98
EXPENSE TOTALS	\$3,085,797.55	\$0.00	\$3,085,797.55	\$207,859.39	\$123,373.83	\$1,364,692.03	\$1,597,731.69	48%	\$1,327,348.64
Fund 0022 - Parking Totals	\$400,400.45	\$0.00	\$400,400.45	(\$17,051.93)	(\$123,373.83)	\$468,623.73	\$55,150.55		\$56,536.34
Grand Totals									
REVENUE TOTALS	\$3,486,198.00	\$0.00	\$3,486,198.00	\$190,807.46	\$0.00	\$1,833,315.76	\$1,652,882.24	52%	\$1,383,884.98
EXPENSE TOTALS	\$3,085,797.55	\$0.00	\$3,085,797.55	\$207,859.39	\$123,373.83	\$1,364,692.03	\$1,597,731.69	48%	\$1,327,348.64
Grand Totals	\$400,400.45	\$0.00	\$400,400.45	(\$17,051.93)	(\$123,373.83)	\$468,623.73	\$55,150.55		\$56,536.34

Airport Fund Budget by Account Classification Report

Through 12/31/2022
Prior Year to Date Activity Included
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 0023 - Airport									
REVENUE									
Intergov Revenue	6,400.00	0.00	6,400.00	0.00	0.00	0.00	6,400.00	0	0.00
Rental Income	349,535.00	0.00	349,535.00	6,730.75	0.00	176,571.99	172,963.01	50	164,255.92
Investment Income	150.00	0.00	150.00	436.12	0.00	1,854.31	(1,704.31)	1236	100.48
Transfer In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Use of Fund Bal/RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Dept Service Charges	35,000.00	0.00	35,000.00	0.00	0.00	14,633.19	20,366.81	41	18,794.70
Other Revenue	0.00	0.00	0.00	85.78	0.00	617.96	(617.96)	0	2,303.00
REVENUE TOTALS	\$391,085.00	\$0.00	\$391,085.00	\$7,252.65	\$0.00	\$193,677.45	\$197,407.55	49%	\$185,454.10
EXPENSE									
Compensation	92,771.87	0.00	92,771.87	4,080.48	0.00	27,792.14	64,979.73	29	43,438.78
Fringe Benefits	48,568.09	0.00	48,568.09	1,815.87	0.00	17,368.33	31,199.76	35	24,877.24
Outside Services	66,735.00	0.00	66,735.00	5,983.54	31,482.24	30,591.47	4,661.29	93	29,913.51
Supplies	50,091.46	0.00	50,091.46	2,769.56	4,077.68	16,953.64	29,060.14	41	10,968.62
Utilities	21,810.00	0.00	21,810.00	2,187.13	0.00	8,341.96	13,468.04	38	7,288.22
Insurance	3,867.00	0.00	3,867.00	0.00	0.00	3,870.00	(3.00)	100	6,730.00
Debt Service	62,612.52	0.00	62,612.52	6,106.26	0.00	21,456.26	41,156.26	34	28,170.15
Miscellaneous	46,820.00	0.00	46,820.00	10,763.31	0.00	20,904.89	25,915.11	44	20,283.16
Transfer Out	92,326.00	0.00	92,326.00	6,443.83	0.00	53,662.98	38,663.02	58	47,780.02
EXPENSE TOTALS	\$485,601.94	\$0.00	\$485,601.94	\$40,149.98	\$35,559.92	\$200,941.67	\$249,100.35	48%	\$219,449.70
Fund 0023 - Airport Totals									
REVENUE TOTALS	\$391,085.00	\$0.00	\$391,085.00	\$7,252.65	\$0.00	\$193,677.45	\$197,407.55	49%	\$185,454.10
EXPENSE TOTALS	\$485,601.94	\$0.00	\$485,601.94	\$40,149.98	\$35,559.92	\$200,941.67	\$249,100.35	48%	\$219,449.70
Fund 0023 - Airport Totals	(\$94,516.94)	\$0.00	(\$94,516.94)	(\$32,897.33)	(\$35,559.92)	(\$7,264.22)	(\$51,692.80)		(\$33,995.60)
Grand Totals									
REVENUE TOTALS	\$391,085.00	\$0.00	\$391,085.00	\$7,252.65	\$0.00	\$193,677.45	\$197,407.55	49%	\$185,454.10
EXPENSE TOTALS	\$485,601.94	\$0.00	\$485,601.94	\$40,149.98	\$35,559.92	\$200,941.67	\$249,100.35	48%	\$219,449.70
Grand Totals	(\$94,516.94)	\$0.00	(\$94,516.94)	(\$32,897.33)	(\$35,559.92)	(\$7,264.22)	(\$51,692.80)		(\$33,995.60)

Conservation Property Fund Budget by Account Classification Report

Through 12/31/2022
 Prior Year to Date Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 0024 - Conservation Property									
REVENUE									
Rental Income	60,760.00	0.00	60,760.00	7,826.04	0.00	42,427.22	18,332.78	69	38,456.87
Transfer In	8,025.39	0.00	8,025.39	0.00	0.00	0.00	8,025.39	0	0.00
Use of Fund Bal/RE	26,000.00	0.00	26,000.00	0.00	0.00	0.00	26,000.00	0	0.00
Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
REVENUE TOTALS	\$94,785.39	\$0.00	\$94,785.39	\$7,826.04	\$0.00	\$42,427.22	\$52,358.17	44%	\$38,456.87
EXPENSE									
Compensation	6,103.55	0.00	6,103.55	586.90	0.00	3,051.88	3,051.67	50	2,896.66
Fringe Benefits	2,181.84	0.00	2,181.84	190.81	0.00	1,131.30	1,050.54	51	1,069.64
Outside Services	37,500.00	0.00	37,500.00	356.60	23,061.94	11,909.24	2,528.82	93	4,524.04
Supplies	23,000.00	0.00	23,000.00	498.53	0.00	598.53	22,401.47	2	2,765.74
Transfer Out	26,000.00	0.00	26,000.00	2,166.67	0.00	13,000.02	12,999.98	50	16,999.98
EXPENSE TOTALS	\$94,785.39	\$0.00	\$94,785.39	\$3,799.51	\$23,061.94	\$29,690.97	\$42,032.48	55%	\$28,256.06
Fund 0024 - Conservation Property Totals									
REVENUE TOTALS	\$94,785.39	\$0.00	\$94,785.39	\$7,826.04	\$0.00	\$42,427.22	\$52,358.17	44%	\$38,456.87
EXPENSE TOTALS	\$94,785.39	\$0.00	\$94,785.39	\$3,799.51	\$23,061.94	\$29,690.97	\$42,032.48	55%	\$28,256.06
Fund 0024 - Conservation Property Totals	\$0.00	\$0.00	\$0.00	\$4,026.53	(\$23,061.94)	\$12,736.25	\$10,325.69		\$10,200.81
Grand Totals									
REVENUE TOTALS	\$94,785.39	\$0.00	\$94,785.39	\$7,826.04	\$0.00	\$42,427.22	\$52,358.17	44%	\$38,456.87
EXPENSE TOTALS	\$94,785.39	\$0.00	\$94,785.39	\$3,799.51	\$23,061.94	\$29,690.97	\$42,032.48	55%	\$28,256.06
Grand Totals	\$0.00	\$0.00	\$0.00	\$4,026.53	(\$23,061.94)	\$12,736.25	\$10,325.69		\$10,200.81

Housing Revolving Loan Fund Budget by Account Classification Report

Through 12/31/2022
 Prior Year to Date Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 0027 - Housing Revolving Loan									
REVENUE									
Investment Income	0.00	0.00	0.00	754.47	0.00	4,155.86	(4,155.86)	0	221.26
Use of Fund Bal/RE	1,131,746.00	0.00	1,131,746.00	0.00	0.00	0.00	1,131,746.00	0	0.00
Dept Service Charges	0.00	0.00	0.00	6,967.66	0.00	24,141.53	(24,141.53)	0	27,695.27
REVENUE TOTALS	\$1,131,746.00	\$0.00	\$1,131,746.00	\$7,722.13	\$0.00	\$28,297.39	\$1,103,448.61	0%	\$27,916.53
EXPENSE									
Outside Services	5,000.00	0.00	5,000.00	18,882.61	66.00	21,380.61	(16,446.61)	428	180.14
Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Miscellaneous	1,126,746.00	0.00	1,126,746.00	0.00	0.00	600,000.00	526,746.00	53	0.00
EXPENSE TOTALS	\$1,131,746.00	\$0.00	\$1,131,746.00	\$18,882.61	\$66.00	\$621,380.61	\$510,299.39	54%	\$180.14
Fund 0027 - Housing Revolving Loan Totals									
REVENUE TOTALS	\$1,131,746.00	\$0.00	\$1,131,746.00	\$7,722.13	\$0.00	\$28,297.39	\$1,103,448.61	2%	\$27,916.53
EXPENSE TOTALS	\$1,131,746.00	\$0.00	\$1,131,746.00	\$18,882.61	\$66.00	\$621,380.61	\$510,299.39	54%	\$180.14
Fund 0027 - Housing Revolving Loan Totals	\$0.00	\$0.00	\$0.00	(\$11,160.48)	(\$66.00)	(\$593,083.22)	\$593,149.22		\$27,736.39
Grand Totals									
REVENUE TOTALS	\$1,131,746.00	\$0.00	\$1,131,746.00	\$7,722.13	\$0.00	\$28,297.39	\$1,103,448.61	2%	\$27,916.53
EXPENSE TOTALS	\$1,131,746.00	\$0.00	\$1,131,746.00	\$18,882.61	\$66.00	\$621,380.61	\$510,299.39	54%	\$180.14
Grand Totals	\$0.00	\$0.00	\$0.00	(\$11,160.48)	(\$66.00)	(\$593,083.22)	\$593,149.22		\$27,736.39

Golf Fund Budget by Account Classification Report

Through 12/31/2022
 Prior Year to Date Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 0035 - Golf									
REVENUE									
Intergov Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Rental Income	20,250.00	0.00	20,250.00	700.00	0.00	10,582.00	9,668.00	52	9,225.00
Investment Income	0.00	0.00	0.00	1,103.54	0.00	5,119.49	(5,119.49)	0	150.74
Transfer In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Use of Fund Bal/RE	0.00	45,000.00	45,000.00	0.00	0.00	0.00	45,000.00	0	0.00
Dept Service Charges	70,700.00	0.00	70,700.00	592.00	0.00	25,904.00	44,796.00	36	47,365.00
Golf Permit and Fees	763,131.03	0.00	763,131.03	10,829.50	0.00	554,545.31	208,585.72	72	482,484.83
Pro Shop Sales	601,103.00	0.00	601,103.00	31,898.92	0.00	379,369.48	221,733.52	63	304,065.74
Other Revenue	0.00	0.00	0.00	261.81	0.00	1,597.91	(1,597.91)	0	3,982.03
REVENUE TOTALS	\$1,455,184.03	\$45,000.00	\$1,500,184.03	\$45,385.77	\$0.00	\$977,118.19	\$523,065.84	0%	\$847,273.34
EXPENSE									
Compensation	554,940.63	0.00	554,940.63	39,787.57	0.00	304,096.20	250,844.43	54	248,761.48
Fringe Benefits	204,134.42	0.00	204,134.42	16,659.19	0.00	114,918.77	89,215.65	56	90,984.70
Outside Services	158,623.00	0.00	158,623.00	31,434.85	22,076.20	87,489.87	49,056.93	69	96,736.82
Supplies	287,049.60	0.00	287,049.60	19,255.20	34,105.50	202,511.46	50,432.64	82	125,694.82
Utilities	49,700.00	0.00	49,700.00	4,130.98	0.00	25,551.13	24,148.87	51	23,921.64
Insurance	5,435.00	0.00	5,435.00	0.00	0.00	5,430.00	5.00	99	4,470.00
Capital Outlay	0.00	45,000.00	45,000.00	0.00	45,000.00	0.00	0.00	100	0.00
Debt Service	79,023.35	0.00	79,023.35	126.25	0.00	7,470.60	71,552.75	9	20,884.25
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	35.00
Transfer Out	114,660.00	0.00	114,660.00	9,530.00	0.00	57,258.00	57,402.00	49	1,500.00
EXPENSE TOTALS	\$1,453,566.00	\$45,000.00	\$1,498,566.00	\$120,924.04	\$101,181.70	\$804,726.03	\$592,658.27	60%	\$612,988.71
Fund 0035 - Golf Totals									
REVENUE TOTALS	\$1,455,184.03	\$45,000.00	\$1,500,184.03	\$45,385.77	\$0.00	\$977,118.19	\$523,065.84	65%	\$847,273.34
EXPENSE TOTALS	\$1,453,566.00	\$45,000.00	\$1,498,566.00	\$120,924.04	\$101,181.70	\$804,726.03	\$592,658.27	60%	\$612,988.71
Fund 0035 - Golf Totals	\$1,618.03	\$0.00	\$1,618.03	(\$75,538.27)	(\$101,181.70)	\$172,392.16	(\$69,592.43)		\$234,284.63
Grand Totals									
REVENUE TOTALS	\$1,455,184.03	\$45,000.00	\$1,500,184.03	\$45,385.77	\$0.00	\$977,118.19	\$523,065.84	65%	\$847,273.34
EXPENSE TOTALS	\$1,453,566.00	\$45,000.00	\$1,498,566.00	\$120,924.04	\$101,181.70	\$804,726.03	\$592,658.27	60%	\$612,988.71
Grand Totals	\$1,618.03	\$0.00	\$1,618.03	(\$75,538.27)	(\$101,181.70)	\$172,392.16	(\$69,592.43)		\$234,284.63

Arena Fund Budget by Account Classification Report

Through 12/31/2022
 Prior Year to Date Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 0036 - Arena									
REVENUE									
Intergov Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Rental Income	579,105.00	0.00	579,105.00	85,916.04	0.00	321,161.66	257,943.34	55	317,168.01
Investment Income	3,200.00	0.00	3,200.00	351.84	0.00	1,367.18	1,832.82	42	9.86
Transfer In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Use of Fund Bal/RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Dept Service Charges	60,000.00	0.00	60,000.00	11,443.50	0.00	38,665.01	21,334.99	64	28,602.50
Pro Shop Sales	43,680.00	0.00	43,680.00	11,745.00	0.00	26,190.35	17,489.65	59	21,419.80
Other Revenue	35,500.00	0.00	35,500.00	661.06	0.00	2,417.30	33,082.70	6	20,965.71
REVENUE TOTALS	\$721,485.00	\$0.00	\$721,485.00	\$110,117.44	\$0.00	\$389,801.50	\$331,683.50	0%	\$388,165.88
EXPENSE									
Compensation	262,160.06	0.00	262,160.06	27,120.78	0.00	143,157.96	119,002.10	54	113,422.75
Fringe Benefits	92,557.65	0.00	92,557.65	7,667.81	0.00	51,935.12	40,622.53	56	47,299.39
Outside Services	46,689.00	0.00	46,689.00	7,658.06	14,424.88	18,964.52	13,299.60	71	16,156.72
Supplies	60,879.00	0.00	60,879.00	7,599.26	8,191.44	33,641.28	19,046.28	68	25,565.40
Utilities	80,150.00	0.00	80,150.00	9,163.40	0.00	34,970.49	45,179.51	43	30,243.42
Insurance	5,633.00	0.00	5,633.00	0.00	0.00	5,630.00	3.00	99	5,130.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Debt Service	113,859.18	0.00	113,859.18	475.00	0.00	45,802.80	68,056.38	40	53,038.13
Transfer Out	82,123.00	0.00	82,123.00	6,843.58	0.00	41,061.48	41,061.52	49	39,445.50
EXPENSE TOTALS	\$744,050.89	\$0.00	\$744,050.89	\$66,527.89	\$22,616.32	\$375,163.65	\$346,270.92	53%	\$330,301.31
Fund 0036 - Arena Totals									
REVENUE TOTALS	\$721,485.00	\$0.00	\$721,485.00	\$110,117.44	\$0.00	\$389,801.50	\$331,683.50	54%	\$388,165.88
EXPENSE TOTALS	\$744,050.89	\$0.00	\$744,050.89	\$66,527.89	\$22,616.32	\$375,163.65	\$346,270.92	53%	\$330,301.31
Fund 0036 - Arena Totals	(\$22,565.89)	\$0.00	(\$22,565.89)	\$43,589.55	(\$22,616.32)	\$14,637.85	(\$14,587.42)		\$57,864.57
Grand Totals									
REVENUE TOTALS	\$721,485.00	\$0.00	\$721,485.00	\$110,117.44	\$0.00	\$389,801.50	\$331,683.50	54%	\$388,165.88
EXPENSE TOTALS	\$744,050.89	\$0.00	\$744,050.89	\$66,527.89	\$22,616.32	\$375,163.65	\$346,270.92	53%	\$330,301.31
Grand Totals	(\$22,565.89)	\$0.00	(\$22,565.89)	\$43,589.55	(\$22,616.32)	\$14,637.85	(\$14,587.42)		\$57,864.57

Solid Waste Fund Budget by Account Classification Report

Through 12/31/2022
 Prior Year to Date Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 0037 - Solid Waste									
REVENUE									
Intergov Revenue	70,141.00	0.00	70,141.00	5,481.25	0.00	32,887.50	37,253.50	46	38,857.50
Licenses and Permits	700.00	0.00	700.00	0.00	0.00	500.00	200.00	71	600.00
Transfer In	1,076,390.00	0.00	1,076,390.00	89,699.16	0.00	538,194.96	538,195.04	49	538,239.00
Use of Fund Bal/RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Dept Service Charges	100,000.00	0.00	100,000.00	7,425.00	0.00	47,338.50	52,661.50	47	46,829.00
SW Commercial Sales	1,658,977.00	0.00	1,658,977.00	132,141.80	0.00	779,002.37	879,974.63	46	741,093.55
SW Residential Sales	1,674,989.00	0.00	1,674,989.00	134,493.92	0.00	860,497.68	814,491.32	51	826,795.80
Other Revenue	1,500.00	0.00	1,500.00	162.97	0.00	3,455.12	(1,955.12)	230	71,955.15
REVENUE TOTALS	\$4,582,697.00	\$0.00	\$4,582,697.00	\$369,404.10	\$0.00	\$2,261,876.13	\$2,320,820.87	49%	\$2,264,370.00
EXPENSE									
Compensation	187,284.83	0.00	187,284.83	16,787.36	0.00	88,395.54	98,889.29	47	84,936.40
Fringe Benefits	94,733.92	0.00	94,733.92	7,530.19	0.00	48,338.13	46,395.79	51	47,676.15
Outside Services	4,484,628.00	0.00	4,484,628.00	383,604.43	2,371,738.95	1,666,679.60	446,209.45	90	1,630,720.46
Utilities	8,880.00	0.00	8,880.00	425.79	0.00	3,452.96	5,427.04	38	3,640.88
Insurance	140.00	0.00	140.00	0.00	0.00	140.00	0.00	100	110.00
Debt Service	20,532.00	0.00	20,532.00	0.00	0.00	1,766.00	18,766.00	8	2,021.00
Transfer Out	17,250.00	0.00	17,250.00	1,437.50	0.00	8,625.00	8,625.00	50	8,625.00
EXPENSE TOTALS	\$4,813,448.75	\$0.00	\$4,813,448.75	\$409,785.27	\$2,371,738.95	\$1,817,397.23	\$624,312.57	87%	\$1,777,729.89
Fund 0037 - Solid Waste Totals									
REVENUE TOTALS	\$4,582,697.00	\$0.00	\$4,582,697.00	\$369,404.10	\$0.00	\$2,261,876.13	\$2,320,820.87	49%	\$2,264,370.00
EXPENSE TOTALS	\$4,813,448.75	\$0.00	\$4,813,448.75	\$409,785.27	\$2,371,738.95	\$1,817,397.23	\$624,312.57	87%	\$1,777,729.89
Fund 0037 - Solid Waste Totals	(\$230,751.75)	\$0.00	(\$230,751.75)	(\$40,381.17)	(\$2,371,738.95)	\$444,478.90	\$1,696,508.30		\$486,640.11
Grand Totals									
REVENUE TOTALS	\$4,582,697.00	\$0.00	\$4,582,697.00	\$369,404.10	\$0.00	\$2,261,876.13	\$2,320,820.87	49%	\$2,264,370.00
EXPENSE TOTALS	\$4,813,448.75	\$0.00	\$4,813,448.75	\$409,785.27	\$2,371,738.95	\$1,817,397.23	\$624,312.57	87%	\$1,777,729.89
Grand Totals	(\$230,751.75)	\$0.00	(\$230,751.75)	(\$40,381.17)	(\$2,371,738.95)	\$444,478.90	\$1,696,508.30		\$486,640.11

NEOC TIF Fund Budget by Account Classification Report

Through 12/31/2022
 Prior Year to Date Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 0041 - NEOC TIF									
REVENUE									
Property Taxes	441,348.00	0.00	441,348.00	0.00	0.00	447,611.69	(6,263.69)	101	419,773.94
Investment Income	1,500.00	0.00	1,500.00	3,602.09	0.00	14,680.98	(13,180.98)	978	556.75
REVENUE TOTALS	\$442,848.00	\$0.00	\$442,848.00	\$3,602.09	\$0.00	\$462,292.67	(\$19,444.67)	104%	\$420,330.69
EXPENSE									
Outside Services	25,129.00	0.00	25,129.00	0.00	0.00	5,760.00	19,369.00	22	5,760.00
Debt Service	40,831.26	0.00	40,831.26	0.00	0.00	35,715.63	5,115.63	87	36,315.63
Transfer Out	180,679.00	0.00	180,679.00	15,056.58	0.00	90,339.48	90,339.52	49	89,445.00
EXPENSE TOTALS	\$246,639.26	\$0.00	\$246,639.26	\$15,056.58	\$0.00	\$131,815.11	\$114,824.15	53%	\$131,520.63
Fund 0041 - NEOC TIF Totals									
REVENUE TOTALS	\$442,848.00	\$0.00	\$442,848.00	\$3,602.09	\$0.00	\$462,292.67	(\$19,444.67)	104%	\$420,330.69
EXPENSE TOTALS	\$246,639.26	\$0.00	\$246,639.26	\$15,056.58	\$0.00	\$131,815.11	\$114,824.15	53%	\$131,520.63
Fund 0041 - NEOC TIF Totals	\$196,208.74	\$0.00	\$196,208.74	(\$11,454.49)	\$0.00	\$330,477.56	(\$134,268.82)		\$288,810.06
Grand Totals									
REVENUE TOTALS	\$442,848.00	\$0.00	\$442,848.00	\$3,602.09	\$0.00	\$462,292.67	(\$19,444.67)	104%	\$420,330.69
EXPENSE TOTALS	\$246,639.26	\$0.00	\$246,639.26	\$15,056.58	\$0.00	\$131,815.11	\$114,824.15	53%	\$131,520.63
Grand Totals	\$196,208.74	\$0.00	\$196,208.74	(\$11,454.49)	\$0.00	\$330,477.56	(\$134,268.82)		\$288,810.06

Sears Block TIF Fund Budget by Account Classification Report

Through 12/31/2022
 Prior Year to Date Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 0042 - Sears Block TIF									
REVENUE									
Property Taxes	1,099,249.00	0.00	1,099,249.00	0.00	0.00	1,123,399.05	(24,150.05)	102	1,073,442.16
Investment Income	250.00	0.00	250.00	1,211.82	0.00	3,127.28	(2,877.28)	1250	134.59
Transfer In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
REVENUE TOTALS	\$1,099,499.00	\$0.00	\$1,099,499.00	\$1,211.82	\$0.00	\$1,126,526.33	(\$27,027.33)	102%	\$1,073,576.75
EXPENSE									
Outside Services	25,108.00	0.00	25,108.00	0.00	0.00	0.00	25,108.00	0	2,175.00
Utilities	1,200.00	0.00	1,200.00	0.00	0.00	0.00	1,200.00	0	156.76
Debt Service	497,648.44	0.00	497,648.44	0.00	0.00	261,364.94	236,283.50	52	240,092.99
Transfer Out	754,034.00	0.00	754,034.00	62,836.17	0.00	377,017.02	377,016.98	50	383,087.46
EXPENSE TOTALS	\$1,277,990.44	\$0.00	\$1,277,990.44	\$62,836.17	\$0.00	\$638,381.96	\$639,608.48	49%	\$625,512.21
Fund 0042 - Sears Block TIF Totals									
REVENUE TOTALS	\$1,099,499.00	\$0.00	\$1,099,499.00	\$1,211.82	\$0.00	\$1,126,526.33	(\$27,027.33)	102%	\$1,073,576.75
EXPENSE TOTALS	\$1,277,990.44	\$0.00	\$1,277,990.44	\$62,836.17	\$0.00	\$638,381.96	\$639,608.48	49%	\$625,512.21
Fund 0042 - Sears Block TIF Totals	(\$178,491.44)	\$0.00	(\$178,491.44)	(\$61,624.35)	\$0.00	\$488,144.37	(\$666,635.81)		\$448,064.54
Grand Totals									
REVENUE TOTALS	\$1,099,499.00	\$0.00	\$1,099,499.00	\$1,211.82	\$0.00	\$1,126,526.33	(\$27,027.33)	102%	\$1,073,576.75
EXPENSE TOTALS	\$1,277,990.44	\$0.00	\$1,277,990.44	\$62,836.17	\$0.00	\$638,381.96	\$639,608.48	49%	\$625,512.21
Grand Totals	(\$178,491.44)	\$0.00	(\$178,491.44)	(\$61,624.35)	\$0.00	\$488,144.37	(\$666,635.81)		\$448,064.54

Penacook Village TIF Fund Budget by Account Classification Report

Through 12/31/2022
 Prior Year to Date Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 0043 - Penacook Village TIF									
REVENUE									
Property Taxes	448,645.00	0.00	448,645.00	0.00	0.00	458,622.72	(9,977.72)	102	202,122.41
Investment Income	500.00	0.00	500.00	2,892.80	0.00	13,887.65	(13,387.65)	2777	0.00
Use of Fund Bal/RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Dept Service Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Other Revenue	2,348.00	0.00	2,348.00	0.00	0.00	0.00	2,348.00	0	0.00
REVENUE TOTALS	\$451,493.00	\$0.00	\$451,493.00	\$2,892.80	\$0.00	\$472,510.37	(\$21,017.37)	104%	\$202,122.41
EXPENSE									
Outside Services	42,234.00	0.00	42,234.00	5,400.00	20,409.25	15,095.00	6,729.75	84	1,845.00
Supplies	5,000.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0	0.00
Utilities	4,000.00	0.00	4,000.00	206.33	0.00	292.43	3,707.57	7	0.00
Debt Service	357,620.73	0.00	357,620.73	0.00	0.00	78,917.10	278,703.63	22	13,313.63
Transfer Out	39,515.00	0.00	39,515.00	1,209.59	0.00	7,257.54	32,257.46	18	5,610.00
EXPENSE TOTALS	\$448,369.73	\$0.00	\$448,369.73	\$6,815.92	\$20,409.25	\$101,562.07	\$326,398.41	27%	\$20,768.63
Fund 0043 - Penacook Village TIF Totals									
REVENUE TOTALS	\$451,493.00	\$0.00	\$451,493.00	\$2,892.80	\$0.00	\$472,510.37	(\$21,017.37)	104%	\$202,122.41
EXPENSE TOTALS	\$448,369.73	\$0.00	\$448,369.73	\$6,815.92	\$20,409.25	\$101,562.07	\$326,398.41	27%	\$20,768.63
Fund 0043 - Penacook Village TIF Totals	\$3,123.27	\$0.00	\$3,123.27	(\$3,923.12)	(\$20,409.25)	\$370,948.30	(\$347,415.78)		\$181,353.78
Grand Totals									
REVENUE TOTALS	\$451,493.00	\$0.00	\$451,493.00	\$2,892.80	\$0.00	\$472,510.37	(\$21,017.37)	104%	\$202,122.41
EXPENSE TOTALS	\$448,369.73	\$0.00	\$448,369.73	\$6,815.92	\$20,409.25	\$101,562.07	\$326,398.41	27%	\$20,768.63
Grand Totals	\$3,123.27	\$0.00	\$3,123.27	(\$3,923.12)	(\$20,409.25)	\$370,948.30	(\$347,415.78)		\$181,353.78

Water Fund Budget by Account Classification Report

Through 12/31/2022
 Prior Year to Date Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 0058 - Water									
REVENUE									
Intergov Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Fines and Penalties	27,500.00	0.00	27,500.00	968.69	0.00	14,586.95	12,913.05	53	12,243.61
Investment Income	3,500.00	0.00	3,500.00	8,235.45	0.00	35,766.29	(32,266.29)	1021	2,062.13
Transfer In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Capital Contribution	20,000.00	0.00	20,000.00	23,172.00	0.00	82,008.00	(62,008.00)	410	47,877.00
Dept Service Charges	280,000.00	0.00	280,000.00	26,557.72	0.00	164,950.04	115,049.96	58	149,137.73
Water Sales	6,278,928.00	0.00	6,278,928.00	440,728.34	0.00	3,422,224.26	2,856,703.74	54	3,227,705.50
Retiree Health Reimb	39,040.00	0.00	39,040.00	3,028.07	0.00	18,168.40	20,871.60	46	21,274.85
Other Revenue	2,800.00	0.00	2,800.00	1,748.69	0.00	10,334.80	(7,534.80)	369	18,813.78
REVENUE TOTALS	\$6,651,768.00	\$0.00	\$6,651,768.00	\$504,438.96	\$0.00	\$3,748,038.74	\$2,903,729.26	0%	\$3,479,114.60
EXPENSE									
Compensation	1,485,950.52	0.00	1,485,950.52	135,376.49	0.00	721,156.76	764,793.76	48	694,806.30
Fringe Benefits	964,433.42	0.00	964,433.42	87,173.20	50,564.95	499,985.94	413,882.53	57	474,857.47
Outside Services	233,547.00	0.00	233,547.00	12,079.99	34,473.23	49,633.41	149,440.36	36	56,260.79
Supplies	526,220.19	0.00	526,220.19	70,641.89	207,612.33	381,048.54	(62,440.68)	111	216,794.21
Utilities	256,280.00	0.00	256,280.00	52,027.08	0.00	147,506.36	108,773.64	57	92,217.23
Insurance	43,960.00	0.00	43,960.00	0.00	0.00	43,950.00	10.00	99	40,010.00
Capital Outlay	124,000.00	0.00	124,000.00	106.67	7,989.33	37,218.13	78,792.54	36	29,660.02
Debt Service	2,212,297.34	0.00	2,212,297.34	109,284.38	0.00	885,873.90	1,326,423.44	40	944,753.68
Miscellaneous	6,000.00	0.00	6,000.00	2,301.00	0.00	2,301.00	3,699.00	38	2,088.00
Transfer Out	1,278,607.00	0.00	1,278,607.00	66,819.01	0.00	607,663.06	670,943.94	47	789,672.50
Gain/Loss Refunding	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
EXPENSE TOTALS	\$7,131,295.47	\$0.00	\$7,131,295.47	\$535,809.71	\$300,639.84	\$3,376,337.10	\$3,454,318.53	51%	\$3,341,120.20
Fund 0058 - Water Totals									
REVENUE TOTALS	\$6,651,768.00	\$0.00	\$6,651,768.00	\$504,438.96	\$0.00	\$3,748,038.74	\$2,903,729.26	56%	\$3,479,114.60
EXPENSE TOTALS	\$7,131,295.47	\$0.00	\$7,131,295.47	\$535,809.71	\$300,639.84	\$3,376,337.10	\$3,454,318.53	51%	\$3,341,120.20
Fund 0058 - Water Totals	(\$479,527.47)	\$0.00	(\$479,527.47)	(\$31,370.75)	(\$300,639.84)	\$371,701.64	(\$550,589.27)		\$137,994.40
Grand Totals									
REVENUE TOTALS	\$6,651,768.00	\$0.00	\$6,651,768.00	\$504,438.96	\$0.00	\$3,748,038.74	\$2,903,729.26	56%	\$3,479,114.60
EXPENSE TOTALS	\$7,131,295.47	\$0.00	\$7,131,295.47	\$535,809.71	\$300,639.84	\$3,376,337.10	\$3,454,318.53	51%	\$3,341,120.20
Grand Totals	(\$479,527.47)	\$0.00	(\$479,527.47)	(\$31,370.75)	(\$300,639.84)	\$371,701.64	(\$550,589.27)		\$137,994.40

Wastewater Fund Budget by Account Classification Report

Through 12/31/2022
 Prior Year to Date Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 0059 - Wastewater									
REVENUE									
Intergov Revenue	259,457.00	0.00	259,457.00	0.00	0.00	137,801.00	121,656.00	53	197,311.00
Rental Income	4,190.00	0.00	4,190.00	0.00	0.00	2,625.00	1,565.00	62	4,258.75
Fines and Penalties	30,500.00	0.00	30,500.00	924.17	0.00	16,928.88	13,571.12	55	0.00
Licenses and Permits	1,500.00	0.00	1,500.00	0.00	0.00	1,050.00	450.00	70	525.00
Investment Income	2,500.00	0.00	2,500.00	11,944.05	0.00	51,786.11	(49,286.11)	2071	1,518.44
Capital Contribution	20,000.00	0.00	20,000.00	18,365.00	0.00	48,188.00	(28,188.00)	240	0.00
Use of Fund Bal/RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Dept Service Charges	48,100.00	0.00	48,100.00	5,355.00	0.00	27,215.00	20,885.00	56	66,724.79
Wastewater Sales	9,364,093.00	0.00	9,364,093.00	748,609.74	0.00	5,070,380.51	4,293,712.49	54	4,794,925.60
Retiree Health Reimb	39,040.00	0.00	39,040.00	3,028.07	0.00	18,168.44	20,871.56	46	21,271.43
Other Revenue	1,500.00	0.00	1,500.00	8,212.85	0.00	31,093.31	(29,593.31)	2072	26,186.47
REVENUE TOTALS	\$9,770,880.00	\$0.00	\$9,770,880.00	\$796,438.88	\$0.00	\$5,405,236.25	\$4,365,643.75	55%	\$5,112,721.48
EXPENSE									
Compensation	1,754,375.96	0.00	1,754,375.96	167,744.50	0.00	870,546.77	883,829.19	49	819,775.78
Fringe Benefits	1,078,537.69	0.00	1,078,537.69	97,442.08	50,564.96	563,484.99	464,487.74	56	519,958.02
Outside Services	1,418,806.00	0.00	1,418,806.00	148,104.25	592,791.39	529,869.71	296,144.90	79	421,583.04
Supplies	405,375.86	0.00	405,375.86	32,902.59	225,396.20	229,922.60	(49,942.94)	112	149,762.97
Utilities	607,400.00	0.00	607,400.00	43,958.05	6,066.69	226,977.65	374,355.66	38	226,355.55
Insurance	66,162.00	0.00	66,162.00	0.00	0.00	66,140.00	22.00	99	60,190.00
Capital Outlay	63,800.00	0.00	63,800.00	1,196.92	8,500.00	27,356.04	27,943.96	56	7,179.11
Debt Service	2,588,854.23	0.00	2,588,854.23	85,218.74	0.00	849,678.06	1,739,176.17	32	870,874.05
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Allocated Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Transfer Out	1,297,065.00	0.00	1,297,065.00	85,493.83	0.00	607,878.98	689,186.02	46	688,021.50
Gain/Loss Refunding	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
EXPENSE TOTALS	\$9,280,376.74	\$0.00	\$9,280,376.74	\$662,060.96	\$883,319.24	\$3,971,854.80	\$4,425,202.70	52%	\$3,763,700.02
Fund 0059 - Wastewater Totals									
REVENUE TOTALS	\$9,770,880.00	\$0.00	\$9,770,880.00	\$796,438.88	\$0.00	\$5,405,236.25	\$4,365,643.75	55%	\$5,112,721.48
EXPENSE TOTALS	\$9,280,376.74	\$0.00	\$9,280,376.74	\$662,060.96	\$883,319.24	\$3,971,854.80	\$4,425,202.70	52%	\$3,763,700.02
Fund 0059 - Wastewater Totals	\$490,503.26	\$0.00	\$490,503.26	\$134,377.92	(\$883,319.24)	\$1,433,381.45	(\$59,558.95)		\$1,349,021.46

Grand Totals

Wastewater Fund Budget by Account Classification Report

Through 12/31/2022
Prior Year to Date Activity Included
Summary Listing

REVENUE TOTALS	\$9,770,880.00	\$0.00	\$9,770,880.00	\$796,438.88	\$0.00	\$5,405,236.25	\$4,365,643.75	55%	\$5,112,721.48
EXPENSE TOTALS	\$9,280,376.74	\$0.00	\$9,280,376.74	\$662,060.96	\$883,319.24	\$3,971,854.80	\$4,425,202.70	52%	\$3,763,700.02
Grand Totals	\$490,503.26	\$0.00	\$490,503.26	\$134,377.92	(\$883,319.24)	\$1,433,381.45	(\$59,558.95)		\$1,349,021.46

Trust Fund Budget by Account Classification Report

Through 12/31/2022
 Prior Year to Date Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 0009 - Trust									
REVENUE									
Investment Income	0.00	0.00	0.00	267,626.20	0.00	(2,116,752.22)	2,116,752.22	0	694,456.91
Transfer In	0.00	0.00	0.00	1,279,107.39	0.00	4,883,771.29	(4,883,771.29)	0	1,506,432.00
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$1,546,733.59	\$0.00	\$2,767,019.07	(\$2,767,019.07)	0%	\$2,200,888.91
EXPENSE									
Miscellaneous	0.00	0.00	0.00	0.00	0.00	480.95	(480.95)	0	6,500.00
Transfer Out	0.00	0.00	0.00	736,143.00	0.00	4,811,792.36	(4,811,792.36)	0	3,778,851.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$736,143.00	\$0.00	\$4,812,273.31	(\$4,812,273.31)	0%	\$3,785,351.00
Fund 0009 - Trust Totals									
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$1,546,733.59	\$0.00	\$2,767,019.07	(\$2,767,019.07)	0%	\$2,200,888.91
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$736,143.00	\$0.00	\$4,812,273.31	(\$4,812,273.31)	0%	\$3,785,351.00
Fund 0009 - Trust Totals	\$0.00	\$0.00	\$0.00	\$810,590.59	\$0.00	(\$2,045,254.24)	\$2,045,254.24		(\$1,584,462.09)
Grand Totals									
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$1,546,733.59	\$0.00	\$2,767,019.07	(\$2,767,019.07)	0%	\$2,200,888.91
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$736,143.00	\$0.00	\$4,812,273.31	(\$4,812,273.31)	0%	\$3,785,351.00
Grand Totals	\$0.00	\$0.00	\$0.00	\$810,590.59	\$0.00	(\$2,045,254.24)	\$2,045,254.24		(\$1,584,462.09)