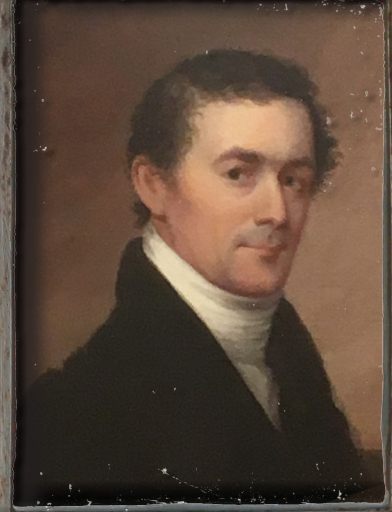


Arts & Culture Abound!



City of Portsmouth, NH

FY2025 Monthly Financial Summary Report
Month Ending April 30, 2025 - 83.3% of Fiscal Year

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Financial Documents

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

www.portsmouthnh.gov/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, Indoor Pool, Community Campus, 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 Annual Comprehensive 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 2025 Estimated Revenues vs. Year-to-Date Actuals and Budgeted Expenditures vs. Year-to-Date Actuals.

This report is intended to update 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 activities 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. The Police, Fire, School, and 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 from which 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 the FY2025 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 - 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 - 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 2025

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 and Community 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
- ☐ SBITA

The FY25 annual budget is a balanced budget in which total anticipated revenues equal budgeted appropriations.

FY 2025 GENERAL FUND BUDGET

ESTIMATED REVENUES

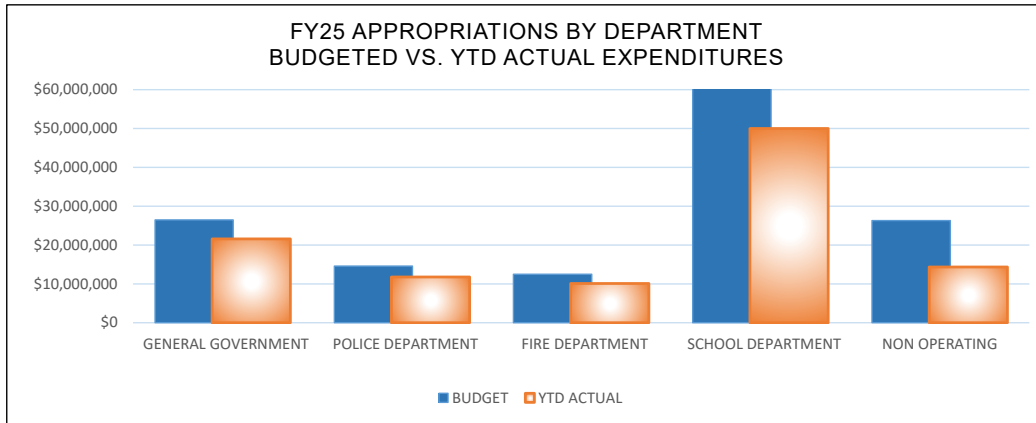
	Approved	% of Total
Local Fees, Licenses, Permits	\$ 2,474,600	1.7%
Other Local Sources	12,061,532	8.3%
Net Parking Revenues	2,500,000	1.7%
Interest/Penalties	2,489,800	1.7%
School Tuition/Other	6,964,600	4.8%
Intergovernmental Revenues	5,445,027	3.8%
Use of Fund Balance	2,700,000	1.9%
Estimated Property Tax	110,225,788	76.1%
	<u>\$ 144,861,347</u>	<u>100%</u>

BUDGETED EXPENDITURES

	Approved	% of Total
Municipal	\$ 26,470,064	18.3%
Police	14,586,704	10.1%
Fire	12,507,527	8.6%
School	64,061,713	44.2%
Collective Bargaining	-	0.0%
Transfer to Indoor Pool	200,000	0.1%
Transfer to Prescott Park	262,930	0.2%
Transfer to Community Campus	465,355	0.3%
Non-Operating	26,307,054	18.2%
	<u>\$ 144,861,347</u>	<u>100%</u>

GENERAL FUND EXPENDITURES - BUDGETED vs. YTD ACTUAL

MONTH ENDING APRIL 30, 2025 - 83.3% OF FISCAL YEAR



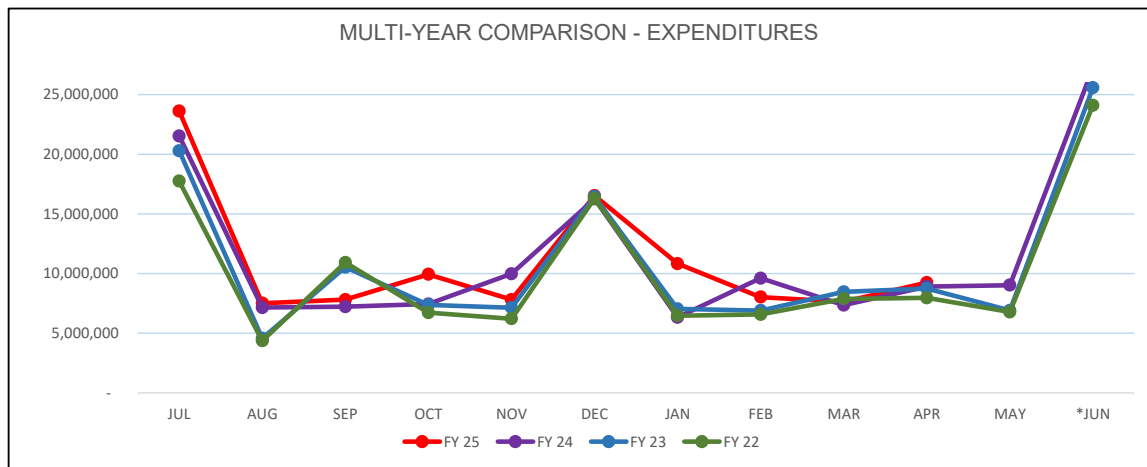
GENERAL FUND	APPROPRIATION	PERIOD EXPENDITURES	ENCUMBRANCES	YTD ACTUAL EXPENDITURES (WITH ENC)	YTD BALANCE REMAINING	% ENC/ EXPENDED
OPERATING						
GENERAL GOVERNMENT	26,470,064	1,717,400	256,117	21,579,615	4,890,449	82%
POLICE DEPARTMENT	14,586,704	906,027	23,419	11,775,062	2,811,643	81%
FIRE DEPARTMENT	12,507,527	780,068	31,105	10,100,886	2,406,641	81%
SCHOOL DEPARTMENT	64,061,713	4,049,592	-	49,998,482	14,063,231	78%
COLLECTIVE BARGAINING	-	-	-	-	-	-
*TRANSFER TO OTHER FUNDS	928,285	-	-	928,285	-	100%
TOTAL OPERATING	118,554,293	7,453,086	310,641	94,382,329	24,171,964	80%
NON-OPERATING						
DEBT SERVICE	14,284,300	1,676,106	-	4,921,487	9,362,813	34%
COUNTY TAX	5,730,000	-	-	5,826,090	(96,090)	102%
CAPITAL OUTLAY	1,638,000	-	143,150	363,320	1,274,680	22%
OTHER NON-OPERATING	4,654,754	108,531	70,451	3,236,855	1,417,899	70%
TOTAL NON-OPERATING	26,307,054	1,784,637	213,601	14,347,753	11,959,301	55%
TOTAL	144,861,347	9,237,723	524,241	108,730,082	36,131,265	75%

* 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	SEP	OCT	NOV	DEC
FY 25	23,609,021	7,509,292	7,815,250	9,929,459	7,816,130	16,529,756
FY 24	21,522,860	7,147,423	7,220,230	7,448,879	9,975,659	16,254,429
FY 23	20,287,198	4,569,619	10,531,919	7,378,917	7,143,760	16,451,472
FY 22	17,738,540	4,361,281	10,926,992	6,719,189	6,214,851	16,285,946

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN with YE encumbrances
FY 25	10,834,676	8,030,866	7,628,201	9,237,843	-	-
FY 24	6,335,624	9,613,342	7,354,120	8,917,694	9,026,190	27,220,462
FY 23	7,033,703	6,897,986	8,459,313	8,753,911	6,905,893	25,570,833
FY 22	6,472,582	6,573,355	7,875,895	7,959,747	6,777,907	24,097,235

GENERAL FUND DETAIL DEPARTMENT EXPENDITURES

MONTH ENDING APRIL 30, 2025 - 83.3% OF FISCAL YEAR

	APPROPRIATION	PERIOD EXPENDITURES	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE REMAINING	% ENC/EXPENDED
GENERAL GOVERNMENT						
SALARIES	12,223,925	931,923	-	9,471,721	2,752,204	77%
PART TIME SALARIES	1,207,945	62,836	-	781,691	426,254	65%
OVERTIME	393,000	16,189	-	424,574	(31,574)	108%
LONGEVITY	84,020	-	-	81,073	2,947	96%
* LEAVE AT TERMINATION	350,000	-	-	350,000	-	100%
* HEALTH STABILIZATION FUND	2,209,576	-	-	2,209,576	-	100%
HEALTH PREMIUM STIPEND	38,000	-	-	19,792	18,208	52%
RETIREMENT	1,706,491	128,431	-	1,350,044	356,447	79%
OTHER BENEFITS	1,476,778	92,807	-	1,155,067	321,711	78%
OTHER OPERATING	6,780,329	485,214	256,117	5,736,077	1,044,252	85%
GENERAL GOVERNMENT TOTAL	26,470,064	1,717,400	256,117	21,579,615	4,890,449	82%
*Annualized Expenditures	(2,559,576)	-	-	(2,559,576)	-	-
Net total	23,910,488	1,717,400	256,117	19,020,039	4,890,449	80%
POLICE DEPARTMENT						
SALARIES	7,308,116	510,431	-	5,245,458	2,062,658	72%
PART TIME SALARIES	190,447	12,618	-	175,791	14,656	92%
OVERTIME	718,984	89,766	-	986,121	(267,137)	137%
HOLIDAY	249,625	9,289	-	195,347	54,278	78%
LONGEVITY	56,125	-	-	56,359	(234)	100%
STIPENDS	171,094	2,405	-	68,487	102,607	40%
SPECIAL DETAIL	97,484	1,666	-	50,447	47,037	52%
* LEAVE AT TERMINATION	180,203	-	-	180,203	-	100%
* HEALTH INSURANCE	1,711,360	-	-	1,711,360	-	100%
HEALTH PREMIUM STIPEND	16,250	-	-	13,500	2,750	83%
RETIREMENT	2,326,054	167,092	-	1,824,279	501,775	78%
OTHER BENEFITS	566,628	29,138	-	429,018	137,610	76%
OTHER OPERATING	994,334	83,621	23,419	838,692	155,642	84%
POLICE DEPARTMENT TOTAL	14,586,704	906,027	23,419	11,775,062	2,811,643	81%
*Annualized Expenditures	(1,891,563)	-	-	(1,891,563)	-	-
Net total	12,695,141	906,027	23,419	9,883,499	2,811,643	78%
FIRE DEPARTMENT						
SALARIES	5,186,397	387,779	-	4,018,802	1,167,595	77%
PART TIME SALARIES	31,079	4,106	-	28,412	2,667	91%
OVERTIME	1,602,948	118,064	-	1,368,996	233,952	85%
HOLIDAY	223,462	8	-	171,375	52,087	77%
LONGEVITY	32,423	-	-	30,084	2,339	93%
CERTIFICATION STIPENDS	414,459	31,918	-	319,666	94,793	77%
* LEAVE AT TERMINATION	120,084	-	-	120,084	-	100%
* HEALTH INSURANCE	892,822	-	-	892,822	-	100%
HEALTH PREMIUM STIPEND	192,529	-	-	120,541	71,988	63%
RETIREMENT	2,257,092	162,013	-	1,779,761	477,331	79%
OTHER BENEFITS	780,327	15,337	-	717,983	62,344	92%
OTHER OPERATING	773,905	60,843	31,105	532,359	241,546	69%
FIRE DEPARTMENT TOTAL	12,507,527	780,068	31,105	10,100,886	2,406,641	81%
*Annualized Expenditures	(1,012,906)	-	-	(1,012,906)	-	-
Net total	11,494,621	780,068	31,105	9,087,980	2,406,641	79%
SCHOOL						
SALARIES	33,683,541	2,570,458	-	24,430,524	9,253,017	73%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	9,963,182	-	-	9,963,182	-	100%
RETIREMENT	6,080,541	447,497	-	4,255,671	1,824,870	70%
WORKERS COMPENSATION	164,124	-	-	139,275	24,849	85%
OTHER BENEFITS	3,771,192	297,795	-	2,630,840	1,140,352	70%
OTHER OPERATING	10,099,133	733,842	-	8,278,990	1,820,143	82%
SCHOOL DEPARTMENT TOTAL	64,061,713	4,049,592	-	49,998,482	14,063,231	78%
*Annualized Expenditures	(10,263,182)	-	-	(10,263,182)	-	-
Net total	53,798,531	4,049,592	-	39,735,300	14,063,231	74%
NON-OPERATING						
DEBT SERVICE	14,284,300	1,676,106	-	4,921,487	9,362,813	34%
COUNTY TAX	5,730,000	-	-	5,826,090	(96,090)	102%
CAPITAL OUTLAY	1,638,000	-	143,150	363,320	1,274,680	22%
OTHER NON-OPERATING	4,654,754	108,531	70,451	3,236,855	1,417,899	70%
NON-OPERATING TOTAL	26,307,054	1,784,637	213,601	14,347,753	11,959,301	55%
COLLECTIVE BARGAINING CONTINGENCY	-	-	-	-	-	-
TRANSFER TO INDOOR POOL	200,000	-	-	200,000	-	100%
TRANSFER TO COMMUNITY CAMPUS	465,355	-	-	465,355	-	100%
TRANSFER TO PRESCOTT PARK	262,930	-	-	262,930	-	100%
TOTAL GENERAL FUND	144,861,347	9,237,723	524,241	108,730,082	36,131,265	75%

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

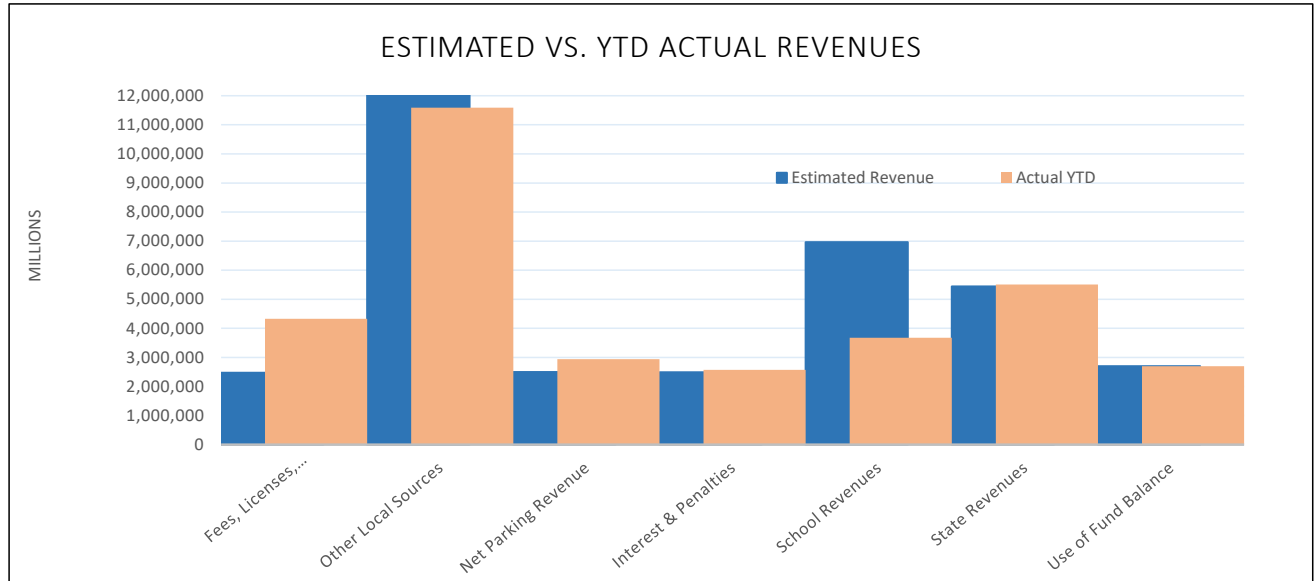
Other Benefits: Dental Insurance, Social Security, Medicare, life/disability, and contractual allowances.

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, SBITA, etc.

GENERAL FUND REVENUES

MONTH ENDING APRIL 30, 2025 - 83.3% OF FISCAL YEAR

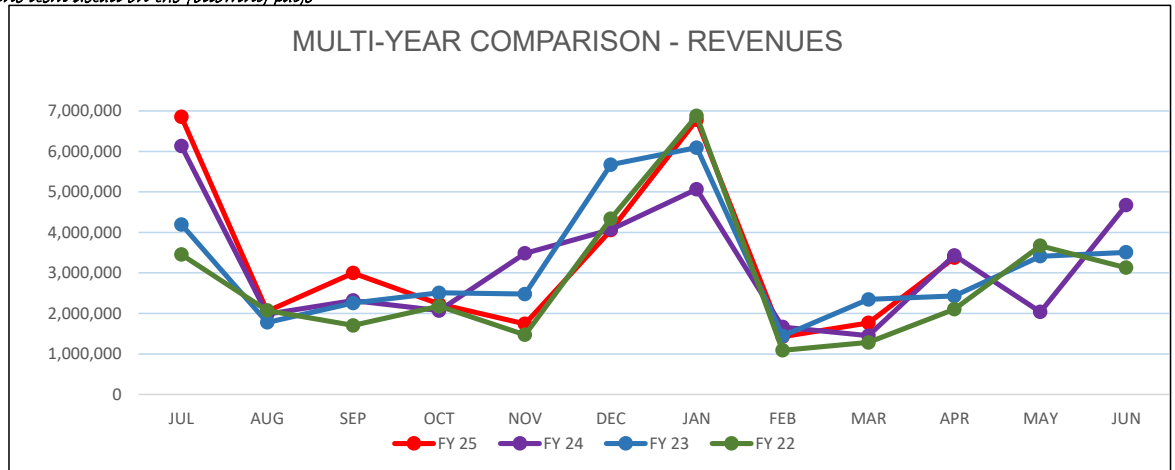


REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD RECEIVED	% RECEIVED
Fees, Licenses, Permits	2,474,600	7%	4,326,179	175%
Other Local Sources	12,061,532	35%	11,591,905	96%
Net Parking Revenue	2,500,000	7%	2,939,881	118%
Interest & Penalties	2,489,800	7%	2,571,134	103%
School Revenues	6,964,600	20%	3,673,565	53%
State Revenues	5,445,027	16%	5,510,940	101%
Use of Fund Balance	2,700,000	8%	2,700,000	100%
TOTAL	\$ 34,635,559	100%	\$ 33,313,603	96%

Line item detail on the following page

July
Annualized Use
of Fund Balance
and ARPA
posted.

January
Annualized
Tuition posted.



FY	JUL	AUG	SEP	OCT	NOV	DEC
FY 25	6,853,647	2,053,158	2,998,102	2,231,251	1,744,082	4,054,683
FY 24	6,131,752	1,980,126	2,320,774	2,069,875	3,485,741	4,071,817
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	JAN	FEB	MAR	APR	MAY	JUN
FY 25	6,780,480	1,426,596	1,768,467	3,375,014	-	-
FY 24	5,067,799	1,665,876	1,451,755	3,432,786	2,037,240	4,672,539
FY 23	6,094,525	1,443,756	2,346,319	2,431,485	3,411,537	3,506,944
FY 22	6,880,265	1,088,571	1,283,909	2,104,005	3,669,849	3,129,389

GENERAL FUND

DETAILED REVENUE REPORT

MONTH ENDING APRIL 30, 2025 - 83.3% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	110,225,788	0	111,683,010	101%
PROPERTY TAX-ABATED	0	(63,122)	(437,802)	0%
TOTAL PROPERTY TAXES	110,225,788	(63,122)	111,245,208	101%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	13,000	175	10,503	81%
OTHER LICENSES	20,000	590	3,515	18%
PLANNING BOARD/BOA/SITE REVIEW	180,000	14,708	172,422	96%
BUILDING PERMITS	1,605,000	377,848	3,430,322	214%
POLICE ALARMS	30,000	950	28,000	93%
EXCAVATION PERMITS	75,000	13,750	65,925	88%
FLAGGING PERMIT	20,000	2,225	16,400	82%
SOLID WASTE	76,000	7,649	84,658	111%
BLASTING PERMIT	100	0	370	370%
NEW DRIVEWAY PERMIT	500	150	525	105%
OUTDOOR POOL	40,000	0	45,393	113%
RECREATION DEPARTMENT	275,000	54,142	321,352	117%
BOAT RAMP FEES	20,000	3,175	15,818	79%
RECREATION RENTALS	10,000	4,255	37,333	373%
HEALTH FOOD PERMITS	110,000	2,455	93,644	85%
TOTAL LOCAL FEES, LICENSES AND PERMITS	2,474,600	482,072	4,326,179	175%
OTHER LOCAL SOURCES				
TIMBER TAX	100	0	(0)	0%
PAYMENTS IN LIEU OF TAXES	250,000	0	316,006	126%
MUNICIPAL AGENT FEES	74,000	7,023	66,906	90%
MOTOR VEHICLE FEES	5,300,000	507,674	5,056,949	95%
TITLE APPLICATIONS	9,000	960	8,550	95%
RECREATIONAL VEHICLE REGISTRATION	15,000	1,799	11,561	77%
PDA AIRPORT DISTRICT	2,650,000	1,269,635	2,479,272	94%
WATER/SEWER OVERHEAD	1,852,932	154,411	1,544,110	83%
SALE - MUNICIPAL PROP	6,000	12,303	21,980	366%
MISC REVENUE	70,000	2,688	293,447	419%
DOG LICENSES	17,000	6,615	9,156	54%
MARRIAGE LICENSES	2,200	119	1,617	74%
CERTIFICATES-BIRTH	30,000	2,915	25,309	84%
RENTAL OF CITY PROPERTY	100,000	17,371	142,970	143%
RENTAL OF CITY HALL COM	0	0	1,856	0%
CABLE FRANCHISE FEE	360,000	0	258,656	72%
POLICE HAND GUN PERMITS	300	0	140	47%
POLICE OUTSIDE DETAIL	260,000	(7,505)	287,409	111%
AMBULANCE FEES	1,050,000	118,435	1,055,331	101%
WELFARE DEPT REIMBURSEMENT	15,000	1,100	10,680	71%
TOTAL OTHER LOCAL SOURCES	12,061,532	2,095,541	11,591,905	96%

GENERAL FUND

DETAILED REVENUE REPORT

MONTH ENDING APRIL 30, 2025 - 83.3% OF FISCAL YEAR

PARKING REVENUES

PARKING METER FEE	4,400,000	403,768	4,237,778	96%
METER SPACE RENTAL	160,000	3,095	113,229	71%
CHARGING STATION	17,500	1,723	17,336	99%
PARKING AREA SERVICE AGREEMENT	52,000	3,145	3,145	6%
HANOVER TRANSIENT	2,350,000	160,468	1,790,743	76%
HANOVER PASSES	1,168,800	102,576	972,303	83%
HANOVER PARKING SIGN PERMIT	0	0	50	0%
FOUNDRY PL TRANSIENT	430,000	48,699	513,321	119%
FOUNDRY PL PASSES	523,500	42,381	419,398	80%
PASS REINSTATEMENT	750	0	135	18%
FOUNDRY PL PASS REINSTATEMENT	750	15	195	26%
PARKING VIOLATIONS	1,000,000	130,311	1,207,031	121%
IMMOBILIZATION ADMIN FEE	6,000	600	6,300	105%
TOTAL PARKING REVENUES	10,109,300	896,782	9,280,964	92%
TRANSFER TO PARKING FUND	(7,609,300)	(634,108)	(6,341,083)	83%
NET PARKING REVENUES FOR GENERAL FUND	2,500,000	262,673	2,939,881	118%

INTEREST & PENALTIES

INTEREST ON TAXES	170,000	11,423	123,727	73%
INTEREST ON INVESTMENT	2,319,800	195,181	2,447,407	106%
TOTAL INTEREST & PENALTIES	2,489,800	206,604	2,571,134	103%

SCHOOL REVENUES

TUITION	6,954,600	20,514	3,670,266	53%
OTHER SOURCES	10,000	245	3,299	33% *
TOTAL SCHOOL REVENUES	6,964,600	20,759	3,673,565	53%

INTERGOVERNMENTAL REVENUES

ROOMS AND MEALS TAX	2,080,000	0	2,232,998	107%
HIGHWAY BLOCK GRANT	441,000	0	353,914	80%
SCHOOL BLDG AID	740,973	370,487	740,974	100%
ARPA	2,183,054	0	2,183,054	100%
TOTAL STATE REVENUES	5,445,027	370,487	5,510,940	101%

USE OF FUND BALANCE

USE OF FUND BALANCE	1,000,000	0	1,000,000	100%
RESERVE FOR DEBT	1,600,000	0	1,600,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	100,000	0	100,000	100%
TOTAL USE OF FUND BALANCE	2,700,000	0	2,700,000	100%

TOTAL GENERAL FUND REVENUE	144,861,347	3,375,014	144,558,811	100%
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*SchoolCare Dental & Workers' Compensation premium reimbursements from prior year

ENTERPRISE FUNDS

Enterprise Funds are supported by user fees and are used to account for ongoing organization and activities which are similar to those often found in the private sector. The City of Portsmouth maintains two Enterprise Funds: Water and Sewer.

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

Fiscal Year 2025 Annual Budget

Water Fund

Full Accrual Budget	\$ 13,022,597
Cash Requirements	\$ 13,934,649

Sewer Fund

Full Accrual Budget	\$ 22,522,370
Cash Requirements	\$ 25,655,365

User Rate Structure - Fiscal Year 2025

Both water and sewer rate structures are based on a two-tier inclining rate, meaning, the first 10 units (a unit is 100 cubic feet of water or 748 gallons) of water consumed each month are 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	\$5.02
Greater than 10 units	\$6.04

Sewer Fund	
<i>Sewer charges are based on water consumption</i>	
	cost per unit of water
First 10 units	\$17.32
Greater than 10 units	\$19.05

Water Meter Charge		
Meter charges are based on meter size		
Meter Size	Monthly Rate	
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-tier inclining rate structure	
First 10 units or less	\$6.04
Over 10 and up to 20 units	\$11.41
Over 20 units	\$14.08

Descriptions of Revenue Fees

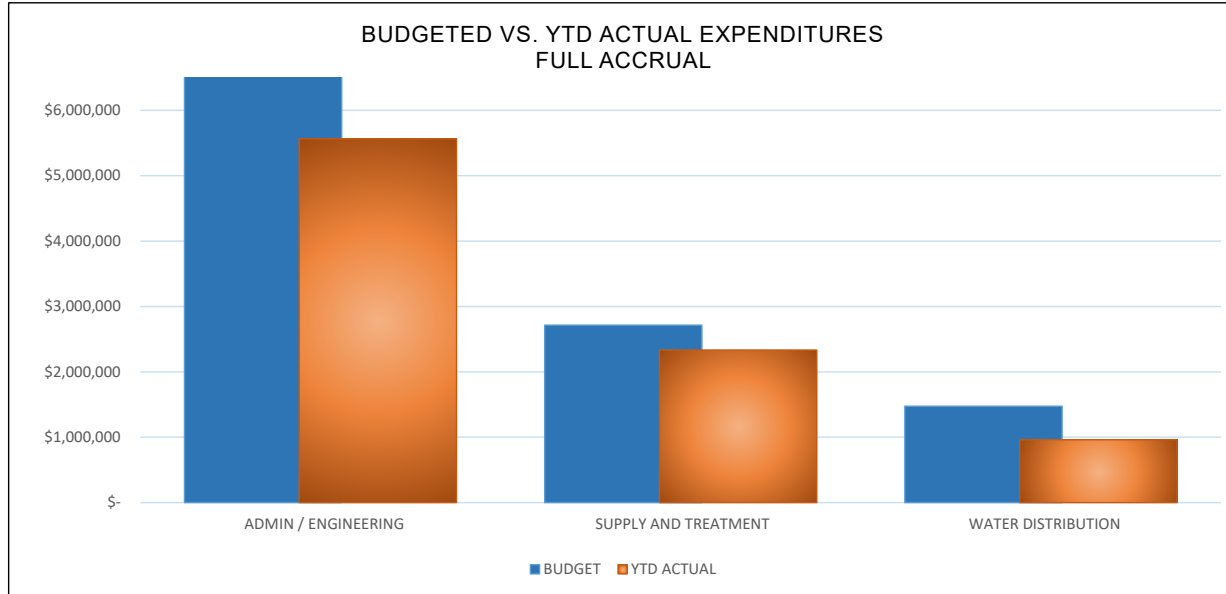
Water and Sewer Revenues are comprised of many Revenue fees. Below is a description of each Revenue fee associated with each Enterprise Fund.

Water Revenue Fees
- <i>Water Consumption Fees</i> : Revenues based on water consumption
- <i>Other Charges</i> : Meter fees, hydrant rental, utility revenue, fire services, job worked, backflow testing, capacity use surcharge
- <i>Air Force Operations</i> : Air Force reimbursement for operations at Pease Well
- <i>Other Financing Sources</i> : Interest on investments, interest only for special agreements
- <i>Capital Contributions</i> : Contributions for capital projects from other governments or private entities

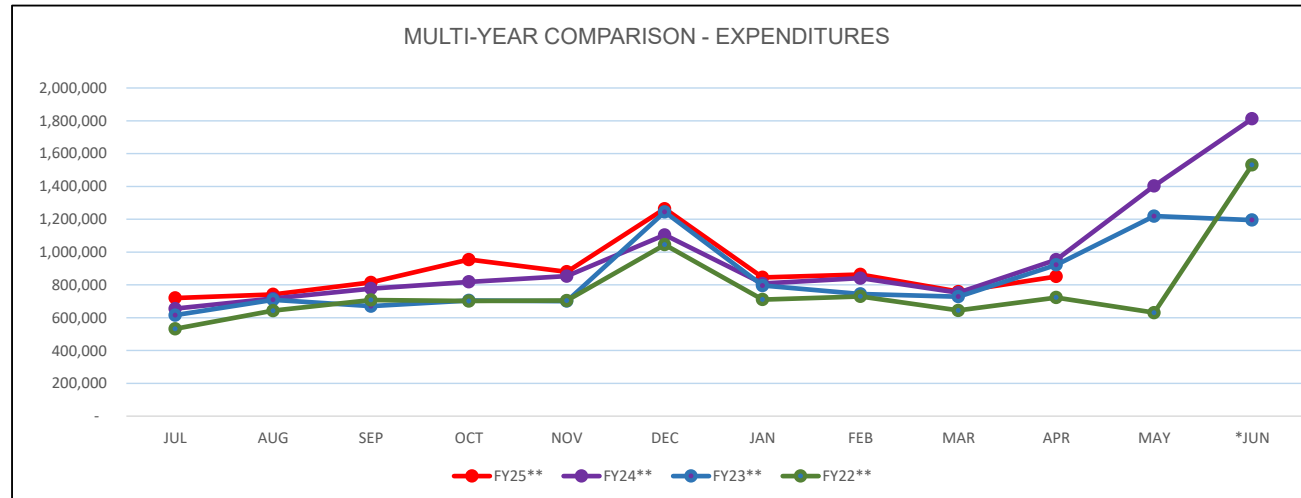
Sewer Revenue Fees
- <i>Sewer Fees</i> : Sewer charges based on water consumption
- <i>Other Charges</i> : Septage, permits, and capacity use surcharge
- <i>State Revenues</i> : State Aid Grants
- <i>Other Financing Sources</i> : Interest on investments and special agreements

WATER FUND EXPENDITURES

MONTH ENDING APRIL 30, 2025 - 83.3% OF FISCAL YEAR



WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	ENCUMBRANCES	YTD ACTUAL EXPENDITURES (WITH ENC)	YTD BALANCE REMAINING	% ENC/ EXPENDED
ADMIN / ENGINEERING	7,681,964	521,136	34,266	5,564,223	2,117,741	72.4%
SUPPLY AND TREATMENT	2,713,383	173,446	403,487	2,333,733	379,650	86.0%
WATER DISTRIBUTION	1,474,430	107,914	63,750	960,773	513,657	65.2%
AIR FORCE OPERATIONS	1,152,820	48,707	53,953	390,974	761,846	33.9%
TOTAL	13,022,597	851,203	555,455	9,249,703	3,772,894	71.0%



*June includes YE Encumbrances

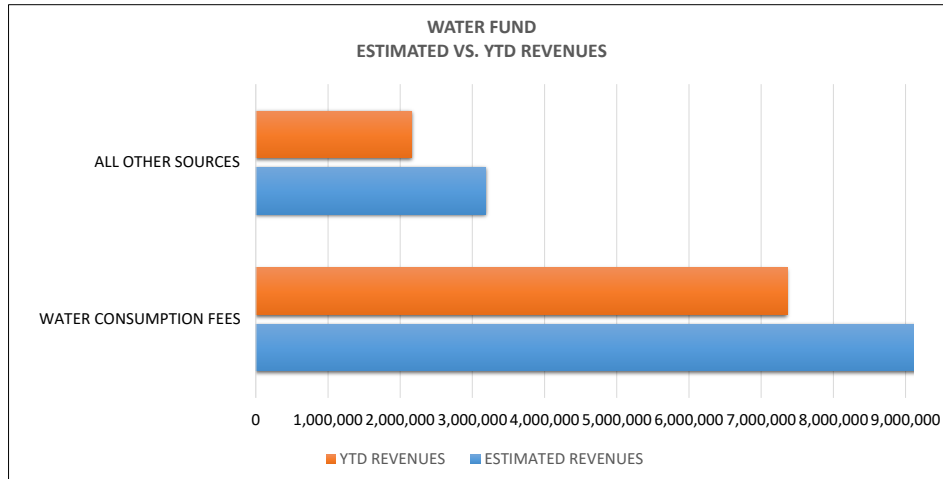
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY25**	719,773	741,692	814,958	954,211	879,676	1,264,339
FY24**	655,500	716,920	777,153	818,563	853,041	1,104,030
FY23**	615,860	709,431	670,303	704,846	700,714	1,244,543
FY22**	532,364	642,993	707,475	701,567	704,359	1,044,660

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN with YE encumbrances
FY25**	845,772	863,295	759,329	851,203	-	-
FY24**	807,933	840,689	752,296	953,836	1,403,490	1,811,855
FY23**	796,019	744,926	728,411	922,147	1,219,381	1,195,401
FY22**	710,251	729,304	644,155	722,548	630,826	1,530,668

**includes Air Force Expense

WATER FUND REVENUES

MONTH ENDING APRIL 30, 2025 - 83.3% OF FISCAL YEAR



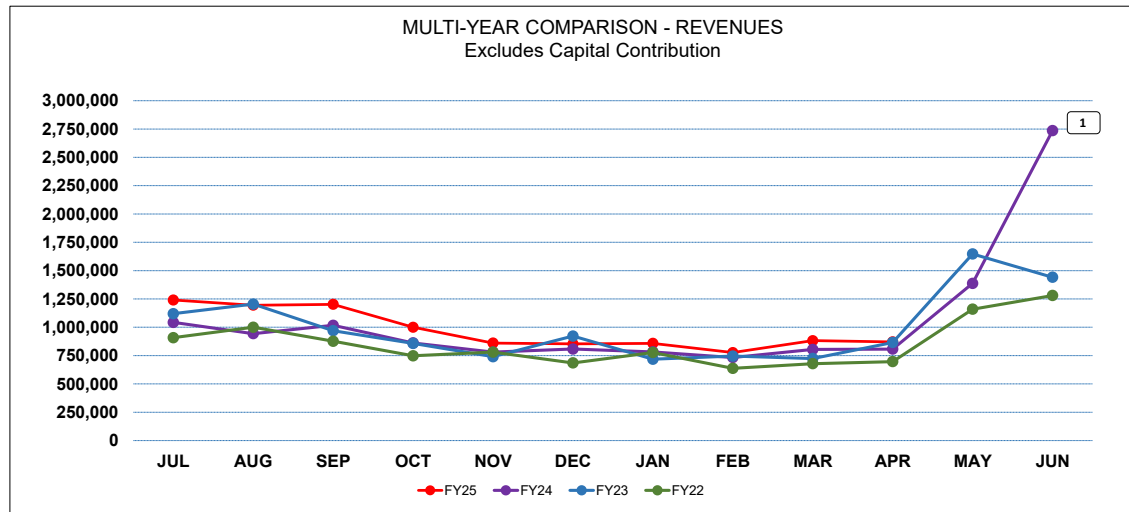
Capital contribution from the Air Force for the Pease Well Mitigation Project:

FY19	1,771,085
FY20	6,724,550
FY21	4,509,394
FY22	255,518
FY23	144,721
FY24	25,387
FY25 YTD	0
Total to date	\$13,405,268

Water Fund Estimated and Year-to-Date Revenues

(see pg 8 for descriptions)

	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	9,798,124	69.3%	7,362,667	75.1%
OTHER CHARGES	2,495,479	17.7%	1,529,491	61.3%
OTHER FINANCING SOURCES	691,430	4.9%	633,063	91.6%
AIR FORCE OPERATIONS	1,152,820	8.1%	288,635	25.0%
CAPITAL CONTRIBUTIONS	-	0.0%	0	0.0%
TOTAL	14,137,853	100.0%	9,813,855	69.4%



1 Reflects change in bond premium amortization method

REVENUES: EXCLUDES CAPITAL CONTRIBUTION

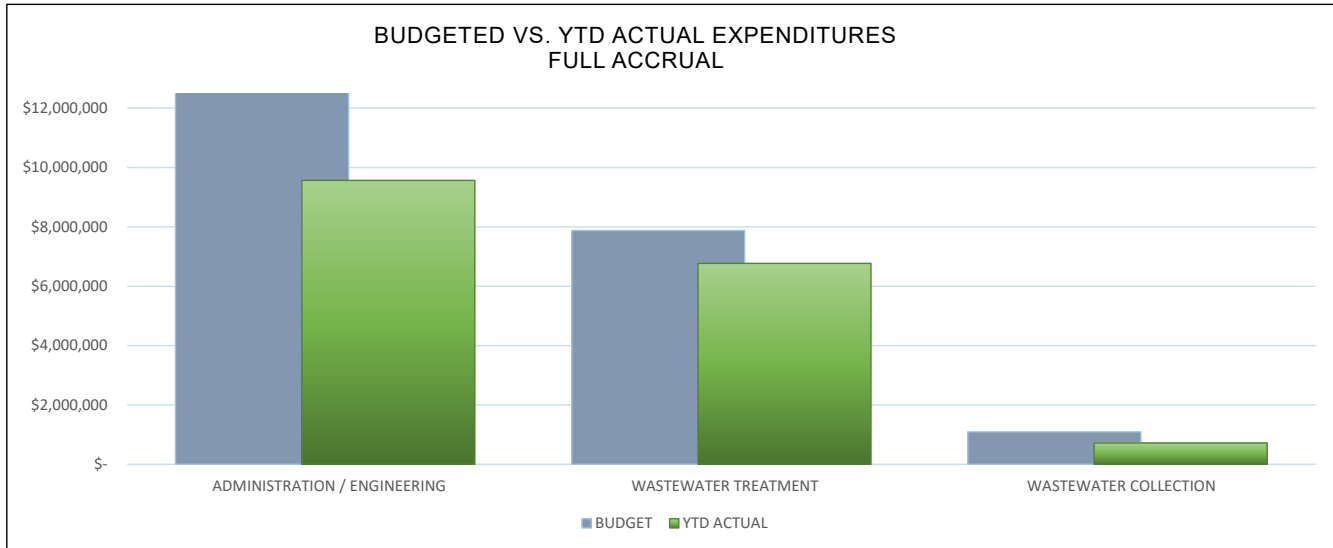
FY	JUL	AUG	SEP	OCT	NOV	DEC
FY25	1,240,771	1,194,405	1,202,509	1,000,617	860,953	853,762
FY24	1,043,413	943,735	1,017,122	861,608	780,900	807,795
FY23	1,119,588	1,204,183	969,804	857,373	740,369	922,511
FY22	908,170	1,000,215	876,810	748,344	780,507	685,424

FY	JAN	*FEB	MAR	APR	MAY	JUN
FY25	858,108	776,987	882,025	871,281	-	-
FY24	782,967	733,006	804,284	807,387	1,387,215	2,736,444
FY23	718,297	745,380	724,427	865,781	1,647,164	1,441,770
FY22	777,293	637,638	678,790	696,675	1,159,693	1,280,197

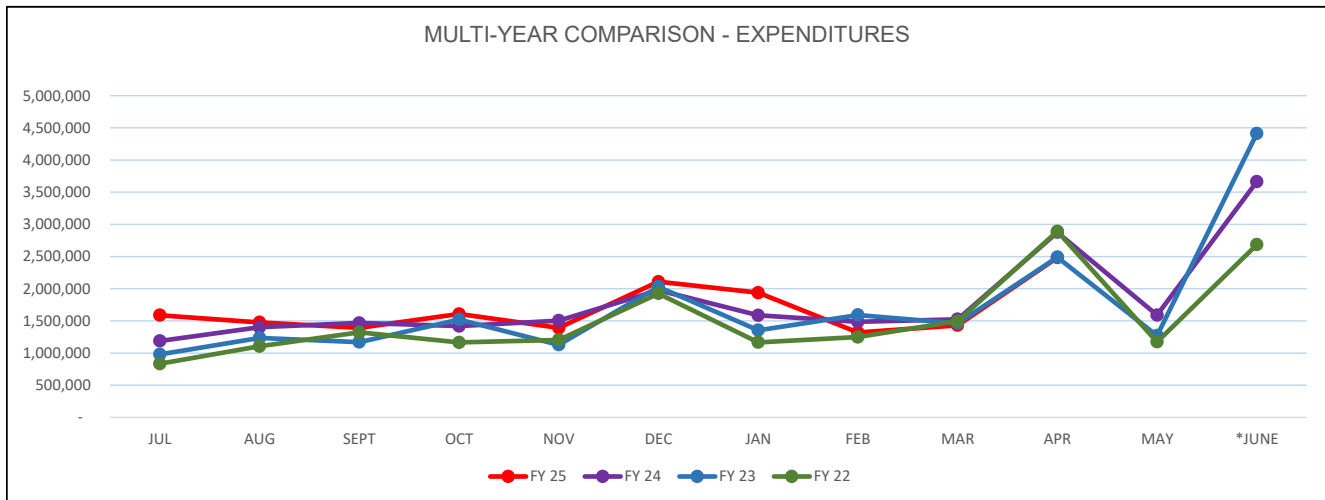
*Estimated

SEWER FUND EXPENDITURES

MONTH ENDING APRIL 30, 2025 - 83.3% OF FISCAL YEAR



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	ENCUMBRANCES	YTD ACTUAL EXPENDITURES (WITH ENC)	YTD BALANCE REMAINING	% ENC/ EXPENDED
ADMINISTRATION / ENGINEERING	13,063,718	1,792,914	125,055	9,563,612	3,500,106	73.2%
WASTEWATER TREATMENT	7,879,621	603,436	627,763	6,768,055	1,111,566	85.9%
WASTEWATER COLLECTION	1,092,403	87,347	50,976	717,387	375,016	65.7%
TRANSFER TO STORMWATER	486,628	-	-	486,628	-	100.0%
TOTAL	22,522,370	2,483,697	803,793	17,535,683	4,986,687	77.86%



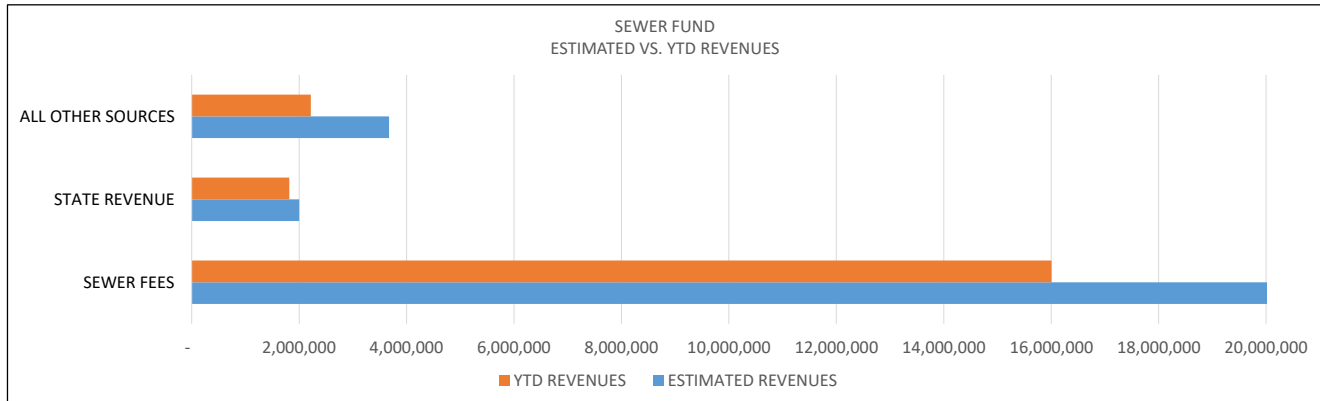
*June includes YE Encumbrances

FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 25	1,587,304	1,476,235	1,391,485	1,607,581	1,390,396	2,107,436
FY 24	1,187,945	1,401,602	1,467,000	1,418,354	1,503,479	1,975,929
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

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN with YE encumbrances
FY 25	1,937,312	1,319,836	1,430,605	2,483,697	-	-
FY 24	1,586,194	1,485,060	1,525,520	2,875,819	1,589,112	3,662,466
FY 23	1,355,382	1,591,944	1,462,971	2,490,128	1,270,472	4,410,773
FY 22	1,166,723	1,248,825	1,496,274	2,892,203	1,174,023	2,684,627

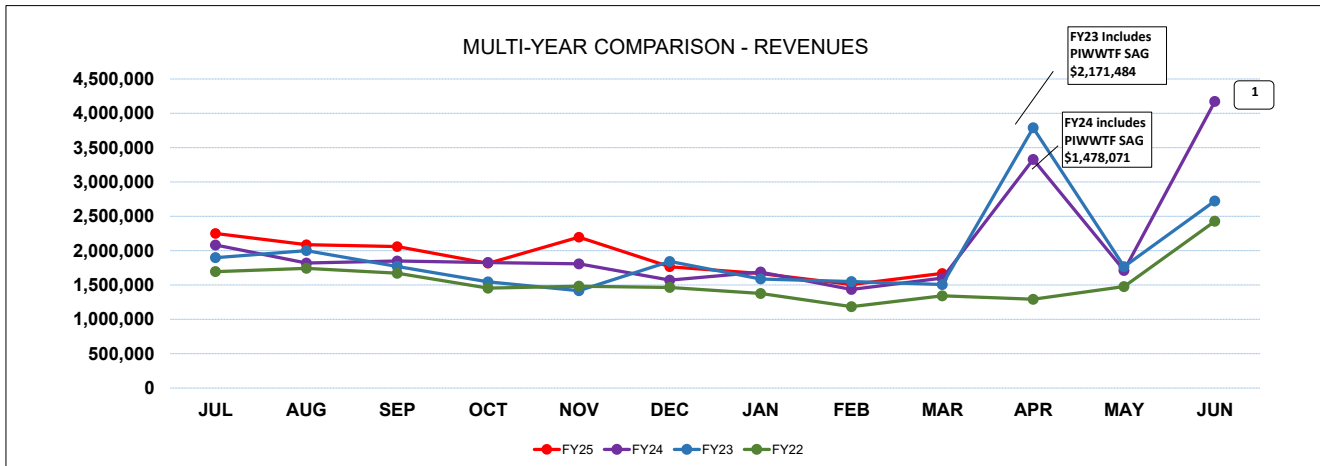
SEWER FUND REVENUES

MONTH ENDING APRIL 30, 2025 - 83.3% OF FISCAL YEAR



Sewer Fund Estimated and Year-to-Date Revenues (see pg 8 for descriptions)

	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	20,314,957	78.2%	16,007,100	78.8%
OTHER CHARGES	540,000	2.1%	303,130	56.1%
STATE REVENUE	2,001,776	7.7%	1,817,808	90.8%
OTHER FINANCING SOURCES	3,133,599	12.0%	1,914,771	61.1%
TOTAL	\$ 25,990,332	100.0%	\$ 20,042,809	77.1%



1 Reflects change in bond premium amortization method

FY	JUL	AUG	SEP	OCT	NOV	DEC
FY25	2,250,629	2,086,880	2,060,029	1,816,580	2,196,960	1,766,307
FY24	2,082,141	1,819,889	1,849,695	1,827,263	1,808,878	1,571,388
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

FY	JAN	*FEB	MAR	APR	MAY	**JUN
FY25	1,666,405	1,507,260	1,668,878	3,094,439	-	-
FY24	1,688,737	1,435,486	1,600,429	3,328,634	1,712,979	4,172,404
FY23	1,587,730	1,549,912	1,506,904	3,788,733	1,767,494	2,723,876
FY22	1,377,417	1,185,113	1,342,541	1,292,880	1,477,901	2,428,063

*Estimated

**FY22 & FY23 Revenue does not include adjustment for SRF debt forgiveness

PARKING AND TRANSPORTATION FUND

MONTH ENDING APRIL 30, 2025 - 83.3% OF FISCAL YEAR

The Parking & Transportation Fund is a Special Revenue Fund that accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

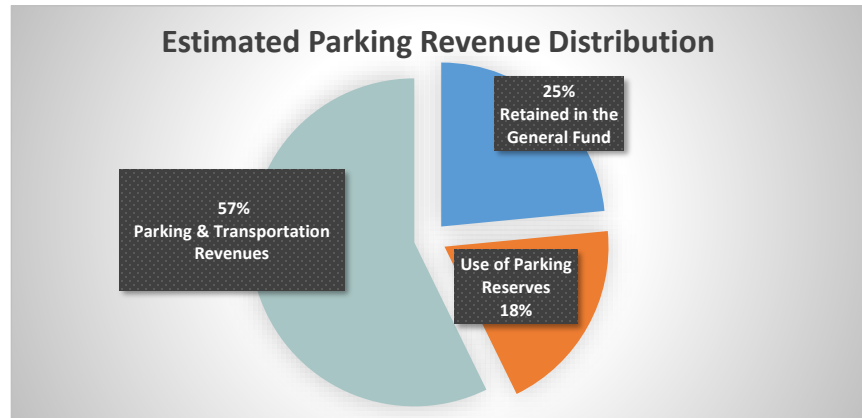
Parking & Transportation expenditures are funded 100% from parking related revenues.

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

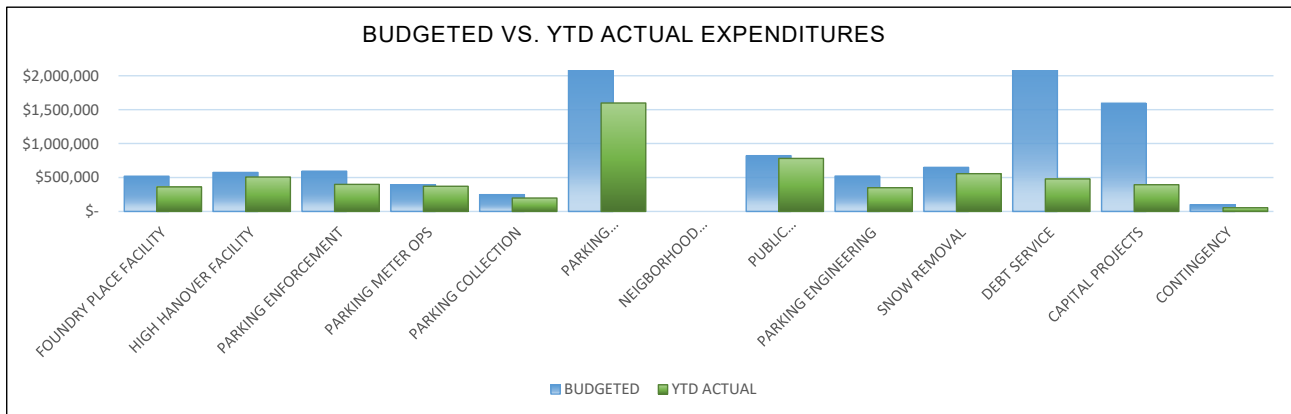
The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

Estimated Revenues from Parking related fees are estimated for FY25 to be just over \$10 million.
25% 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 EXPENDITURES	ENCUMBRANCES	YTD ACTUAL EXPENDITURES (WITH ENC)	YTD BALANCE REMAINING	% ENC/EXPENDED
FOUNDRY PLACE FACILITY	518,785	45,339	36,335	361,498	157,287	69.7%
HIGH HANOVER FACILITY	574,440	51,411	30,952	507,251	67,189	88.3%
PARKING ENFORCEMENT	593,114	30,410	16,664	398,769	194,345	67.2%
PARKING METER OPS	390,887	36,155	51,684	370,961	19,926	94.9%
PARKING COLLECTION	247,147	20,322	-	197,549	49,598	79.9%
PARKING ADMINISTRATION	2,116,631	130,311	7,677	1,598,037	518,594	75.5%
NEIGHBORHOOD PARKING PRGM	-	-	-	-	-	0.0%
PUBLIC TRANSPORTATION	817,782	-	41,424	781,430	36,352	95.6%
PARKING ENGINEERING	520,918	32,487	36,765	349,536	171,383	67.1%
SNOW REMOVAL	649,307	30,089	-	556,375	92,932	85.7%
DEBT SERVICE	2,332,263	-	-	478,631	1,853,632	20.5%
CAPITAL PROJECTS	1,590,000	-	391,013	393,465	1,196,535	24.7%
CONTINGENCY	97,500	1,000	-	54,250	43,250	55.6%
TOTAL	10,448,774	377,524	612,514	6,047,752	4,401,022	57.9%