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FY2025 Monthly Financial Summary Report

Month Ending December 31, 2024 - 50.0% of Fiscal Year

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Budget vs. YTD Actual Expenditures

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, 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.



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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 <u>unaudited</u> 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 fundsfrom 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 <u>Operating Budget</u> (services provided by the General Government, Police, Fire, and School Departments), the <u>Non-Operating Budget</u> (Debt Service, County Tax, Overlay, Capital Outlay), and other non-operating expenditures not associated with individual departments.

റ	DE	'D	T	IN	C	RT	m	CET

- ☐ Fire Department
- □ Police Department
- □ School Department
- ☐ General Government Departments:
 - o General Administration

Mayor/City Manager, City Clerk, Legal, Human Resources, Information Technology, Economic and Community Development, and other General Administration

o Finance and Administration

Accounting, Assessing, Purchasing, Tax Collection, and Billing

o Regulatory Services

Planning, Inspection, Health Departments

- o Public Works
- o Community Services

Recreation & Senior Services, Public Library, Welfare, Outside Social Services

NON-OPERATING BUDGET

- □ Debt Service Payment
- □ Overlay
- □ Capital Outlay
- □ County Tax
- □ Contingency
- □ Rolling Stock
- \square SBITA

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

FY 2025 GENERAL FUND BUDGET

ESTIMATED REVENUES

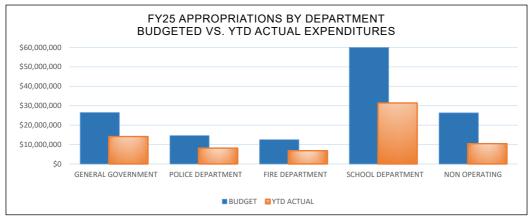
	Approved	% of Total
Local Fees, Licenses, Permits	\$ 2,474,600	1.7%
Other Local Sources	12,061,532	8.3%
Net Parking Revenues	2,500,000	1.7%
Interest/Penalties	2,489,800	1.7%
School Tuition/Other	6,964,600	4.8%
Intergovernmental Revenues	5,445,027	3.8%
Use of Fund Balance	2,700,000	1.9%
Estimated Property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

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%
	\$ 144,861,347	100%

GENERAL FUND EXPENDITURES - BUDGETED vs. YTD ACTUAL

MONTH ENDING DECEMBER 31, 2024 - 50.0% OF FISCAL YEAR



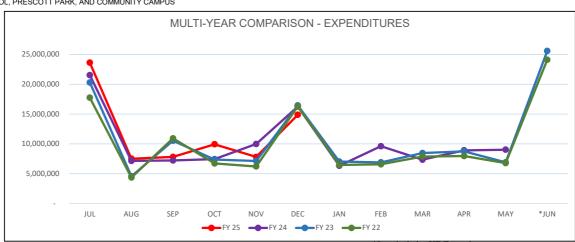
GENERAL FUND	APPROPRIATION	PERIOD	ENCUMBRANCES	YTD ACTUAL EXPENDITURES	YTD BALANCE	% ENC/
		EXPENDITURES		(WITH ENC)	REMAINING	EXPENDED
OPERATING						
GENERAL GOVERNMENT	26,470,064	1,840,225	169,009	14,123,052	12,347,012	53%
POLICE DEPARTMENT	14,586,704	1,123,386	12,532	8,165,314	6,421,390	56%
FIRE DEPARTMENT	12,507,527	901,338	19,862	6,836,758	5,670,769	55%
SCHOOL DEPARTMENT	64,061,713	3,978,404	-	31,409,278	32,652,435	49%
COLLECTIVE BARGAINING	-				-	
*TRANSFER TO OTHER FUNDS	928,285	-		928,285	-	100%
TOTAL OPERATING	118,554,293	7,843,353	201,402	61,462,688	57,091,605	52%
NON-OPERATING						
DEBT SERVICE	14,284,300	909,778	-	1,510,554	12,773,746	11%
COUNTY TAX	5,730,000	5,826,090	-	5,826,090	(96,090)	102%
CAPITAL OUTLAY	1,638,000	38,496	161,135	275,596	1,362,404	17%
OTHER NON-OPERATING	4,654,754	260,608	-	2,845,087	1,809,667	61%
TOTAL NON-OPERATING	26,307,054	7,034,972	161,135	10,457,327	15,849,727	40%
TOTAL	144,861,347	14,878,325	362,537	71,920,014	72,941,333	50%

* 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.

DecemberCounty 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	14,878,325
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

						*JUN
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	with YE encumbrances
FY 25	-	-	-	-	-	-
FY 24	6,335,624	9,613,342	7,354,120	8,917,694	9,026,190	-
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 DECEMBER 31, 2024 - 50.0% OF FISCAL YEAR

SALARIES 1,285,925 920,342 5,797,742 6,456,183 4 PART TIME SALARIES 1,285,925 920,342 5,907,742 6,456,183 4 PART TIME SALARIES 1,285,026 9,171 590,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 1,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241 6,450,000 190,241	GENERAL GOVERNMENT	APPROPRIATION	PERIOD EXPENDITURES	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE REMAINING	% ENC/EXPENDED
PART TIME SALARIES 1,180,236 59,171 - 502,400 560,836 44 OVERTIME 392,500 4.1988 - 5144,289 189,241 4.10,003 68 1.00,002 172 - 584,241 10,003 68 1.00,002 172 - 584,241 10,003 68 1.00,002 172 - 584,241 10,003 68 1.00,002 172 - 584,241 10,003 68 1.00,002 172 - 584,241 10,003 68 1.00,002 172 - 584,241 10,003 68 1.00,002 172 - 584,241 10,003 68 1.00,002 172 - 584,241 10,003 68 1.00,002 172 - 584,241 10,003 68 1.00,002 172 - 584,241 10,003 68 1.00,002 172 - 584,241 10,003 68 1.00,002 172 - 584,241 10,003 68 1.00,002 172 - 584,241 10,003 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,	-	12.253.925	920.342		· · · · · · · · · · · · · · · · · · ·	6.456.183	47%
OVERTIME 1. 092,500				-	, ,	, ,	45%
**LEALTH TERMINATION	OVERTIME			-			49%
HEALTH PREMIUNS TIPEND **POLICE DEPARTMENT** **SALARIES** **POLICE DEPARTMENT** **SPECIAL DETAIL** **POLICE DEPARTMENT** **POLICE DEPARTMENT**	LONGEVITY	94,244	79,772	-	84,241	10,003	89%
HEALTH PREMIUM STIPEND			-	-	,	-	100%
RETIREMENT 1,816,391 140,149 891,985 924,406 44 OTHER DENERIS 1,447/83 08,882 760,261 725,502 5 5 5 5 5 5 5 5 5			-	-		-	100%
OTHER DENEFITS		,	,	-	,	,	35%
GNERAL GOVERNMENT TOTAL 26.47.064 1840,225 169,009 3.283,255 3.357,174 4. 26.47.064 1840,225 169,009 1.283,255 13,357,174 4. 27.47.064 1840,225 169,009 1.4123,052 13,347,012 5. 27.47.064 1840,225 169,009 1.255,276) POLICE DEPARTMENT SALAVIES SALARIES 7.38,119 519,483				-			49%
CAMPARAL GOVERNMENT TOTAL 26.470.064 18.40.225 199.009 14.123.052 12.347.012 5 1				160,000			51%
Annualized Expenditures	-		,	,			49% 53%
Net total 23,910,488			1,040,225	109,009		12,347,012	5570
POLICE DEPARTMENT SALARIES	•		1.840.225	169.009		12.347.012	48%
SALARIES 7.308.116 519.483 - 3.271.832 4.038.284 4 PART TIME SALARIES 190.447 19.916 - 115.433 75.014 6 OVERTIME 720.775 96.027 - 646.343 75.014 6 OVERTIME 720.775 96.027 - 646.343 75.014 6 OVERTIME 720.775 96.027 - 666.34 74.432 9 HOLIDAY 249.625 19.221 - 132.353 117.272 5 LONGEVITY 54.334 56.021 - 56.021 (2.287) 10.03 5 SPECIAL DETAIL 97.494 36.186 - 60.064 111.030 3 SPECIAL DETAIL 97.494 36.186 - 45.320 52.164 4 LEAVE AT TERMINATION 180.203 - 10.00 1 HEALT HI INSURANCE EN 1.711.390 4.167 17.11.380 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1.10.203 1	· · · · · · · · · · · · · · · · · · ·	==,=:,;:==	1,010,000	,	,,,,,,,,	1=,0 11,0 1=	
PART TIME SALARIES		7.308.116	519.483	_	3.271.832	4.036.284	45%
HOLIDAY				-		, ,	61%
CONCEVITY	OVERTIME	720,775	96,027	-	646,343	74,432	90%
STIPENDS	HOLIDAY	249,625	19,221	-	132,353	117,272	53%
SPECIAL DETAIL 97,484 36,186 - 45,320 52,164 44		54,334	56,621	-	56,621	(2,287)	104%
* HEALTH INSURANCE				-			35%
HEALTH NESURANCE			36,186	-	,	,	46%
RETIREMENT 2, 236,064 217,152 - 1,170,782 1,155,272 55 OTHER DEPERTING 566,628 31,552 - 314,545 252,083 55 OTHER DEPERTING 994,334 69,000 12,532 416,1792 542,542 44 POLICE DEPARTMENT TOTAL 14,586,704 1,123,386 12,532 8,165,314 6,421,390 55 **Annualized Expenditures			-	-		-	100%
RETIREMENT			-	-		-	100%
OTHER DEPERTING			,	-			53%
POLICE DEPARTMENT TOTAL		, ,		-	, -, -	, ,	50% 56%
POLICE DEPARTMENT TOTAL				12 532			45%
TANNUALIZED EXPENDITIVES 1.891.563 1.123.386 12.532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.2532 1.25322 1.25322 1.25322 1.25322 1.25322 1.25322				,			56%
Net total 12,695,141			, -,	12,002		0,421,000	3070
SALRIES	•	\ ' ' /	1,123,386	12,532		6,421,390	49%
PART TIME SALARIES	=	, ,	, -,	,	-, -, -	-, ,	
OVERTIME 1.602.948 14.1.388 - 845.735 757,213 55 HOLIDAY 223.462 24.373 - 121.926 101,536 55 LONGEVITY 32.423 30,084 - 30,084 2.339 95 CERTIFICATION STIPENDS 414.459 28.635 - 199.762 214.697 44 LEAVE AT TERMINATION 120,084 - 120,084 - 100 HEALTH INSURANCE 892,822 - 889,822 - 100 HEALTH IREMINATION 192,529 37.834 - 77,428 115,101 44 RETIREMENT 2,257.092 181.699 - 1,105.298 1,151,794 44 RETIREMENT 77,3905 58.654 19.862 302,344 471,561 33 THER OPERATING 773,905 58.654 19.862 302,344 471,561 33 RIBE DEPARTMENT TOTAL 12,507,527 901,338 19.862 302,344 471,561 33 SCHOOL SALARIES 33,683,541 4,196,312 - 14,090,002 19,593,539 44 LEAVE AT TERMINATION 300,000 - 10,000 1 HEALTH INSURANCE 9.963,182 - 9.963,182		5,186,397	378,937	-	2,473,353	2,713,044	48%
HOLIDAY	PART TIME SALARIES	31,079	2,700	-	13,563	17,516	44%
CONGEVITY 32,423 30,084 - 30,084 2,339 9, CERTIFICATION STIPENDS 414,459 26,635 199,762 214,697 44 12,084 - 100 12,084 - 100 12,084 - 100 12,084 - 100 12,084 - 100 12,084 - 100 12,084 - 100 12,084 - 100 12,084 - 100 12,084 - 100 12,084 - 100 12,084 - 100 12,084 - 100 12,084 - 100 12,084 - 100 12,084 - 100 12,084 - 100 12,084 - 100 12,084 - 100 12,084 - 100 12,084 - 100 12,084 - 100 12,084 - 100 12,085 - 100 12,085 - 100 12,085 - 100 12,085 - 100 - 100 12,085 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100	OVERTIME	1,602,948	141,388	-	845,735	757,213	53%
CERTIFICATION STIPENDS 414,459 28,635 - 199,762 214,697 4 * LEAVE AT TERMINATION 120,084 - - 120,084 - 10 * HEALTH INSURANCE 892,822 - - 892,822 - 10 HEALTH PREMIUM STIPEND 192,529 37,834 - 77,428 115,101 44 RETIREMENT 2,257,092 181,699 - 1,105,298 1,151,794 44 OTHER BENEFITS 780,327 17,035 - 64,360 125,967 8 OTHER OPERATING 773,905 55,654 19,662 302,344 471,561 33 *Annualized Expenditures (1,012,906) - (1,012,906) - (1,012,906) - *Annualized Expenditures (1,012,906) - - 10,000 19,593,539 4 *ELAVE AT TERMINATION 30,000 - - 10,000 19,593,539 4 *LEAVE AT TERMINATION 30,000 - -	HOLIDAY			-	121,926		55%
*LEAVE AT TERMINATION 120,084 120,084 - 100 * HEALTH INSURANCE 892,822 892,822 - 100 * HEALTH PREMIUM STIPEND 192,529 37,834 - 77,428 115,101 44 * RETIREMENT 2,257,092 181,699 - 1,105,298 1,151,794 44 * OTHER BENEFITS 780,327 17,035 - 654,360 125,967 8 * OTHER OPERATING 773,905 58,654 19,862 302,344 471,561 33 * FIRE DEPARTMENT TOTAL 12,507,527 901,338 19,862 6,836,758 5,670,769 55 * CHOOL STANDARD NET ON THE OPERATION NET ON THE OPERATIO			,	-	,		93%
*HEALTH INSURANCE			28,635	-			48%
HEALTH PREMIUM STIPEND 192,529 37,834 - 77,428 115,101 44 RETIREMENT 2,257,092 181,699 - 1,105,298 1,151,794 44 OTHER BENEFITS 780,327 17,035 - 654,360 125,967 8 OTHER OPERATING 773,905 58,654 19,862 302,344 471,561 33 FIRE DEPARTMENT TOTAL 12,507,527 901,338 19,862 6,836,758 5,670,769 55 Net total 11,494,621 901,338 19,862 5,823,852 5,670,769 55 SCHOOL SALARIES 33,683,541 4,196,312 - 14,090,002 19,593,539 44 * LEAVE AT TERMINATION 300,000 - 100 * HEALTH INSURANCE 9,963,182 - 100 * HEALTH INSURANCE 9,963,182 - 100 * RETIREMENT 6,080,541 747,744 - 2,456,347 3,624,194 44 * WORKERS COMPENSATION 164,124 - 139,275 24,849 86 OTHER DEPARTING 10,099,133 (1,358,776) - 2,944,998 7,154,144 22 * SCHOOL DEPARTMENT TOTAL 64,061,713 3,978,404 - 31,409,278 32,652,435 44 * Annualized Expenditures (10,263,182) - (10,263,182) * Non-OPERATING 10,263,182) - (10,263,182) * Non-OPERATING 14,284,300 909,778 - 1,510,554 12,773,746 11 * COUNTY TAX 5,730,000 38,496 161,135 275,596 1,362,404 11 * COUNTY TAX 5,730,000 38,496 161,135 275,596 1,362,404 11 * COUNTY TAX 5,730,000 38,496 161,135 275,596 1,362,404 11 * COUNTY TAX 5,730,000 38,496 161,135 275,596 1,362,404 11 * COUNTY TAX 5,730,000 38,496 161,135 275,596 1,362,404 11 * COUNTY TAX 5,730,000 38,496 161,135 275,596 1,362,404 11 * COUNTY TAX 5,730,000 38,496 161,135 275,596 1,362,404 11 * COUNTY TAX 5,730,000 38,496 161,135 275,596 1,362,404 11 * COUNTY TAX 5,730,000 38,496 161,135 275,596 1,362,404 11 * COUNTY TAX 5,730,000 38,496 161,135 275,596 1,362,404 11 * COUNTY TAX 5,730,000 38,496 161,135 275,596 1,362,404 11 * COUNTY TAX 5,730,000 38,496 161,135 275,596 1,362,404 11 * COUNTY TAX 5,730,000 38,496 161,135 10,457,327 15,849,727 * TARNSFER TO ONDOOR POOL 200,000 - 220,000 - 28,45,087 1,809,667 6 * NON-OPERATING COMMUNITY CAMPUS 465,355 - 100 * TRANSFER TO ORDOOR POOL 200,000 - 220,000 - 220,000 - 220,000 - 220,000 - 220,000 - 220,000 - 220,000 - 220,000 - 220,000 - 220,000 - 220,000 - 220,000 - 220,000 - 220,000 - 220,000 - 220,000 - 220,000 - 220,000 - 220,000 - 220,000 - 2			-	-	,	-	100%
RETIREMENT 2,257,092 181,699 - 1,105,298 1,151,794 44 OTHER BENEFITS 780,327 17,035 - 654,360 125,967 8. OTHER OPERATING 773,905 58,654 19,862 302,344 471,561 33 FIRE DEPARTMENT TOTAL 12,507,527 901,338 19,862 6,836,758 5,670,769 5. *Annualized Expenditures (1,012,906) - (1,012,906) Net total 11,494,621 901,338 19,862 5,823,852 5,670,769 5. SCHOOL SALARIES 33,683,541 4,196,312 - 14,090,002 19,593,539 4. *LEAVE AT TERMINATION 300,000 - 300,000 - 300,000 - 100 * HEALTH INSURANCE 9,963,182 - 9,963,182 - 100 * HEALTH INSURANCE 9,963,182 - 100 * WORKERS COMPENSATION 164,124 - 2,456,347 3,624,194 44 **WORKERS COMPENSATION 164,124 - 139,275 24,849 88 OTHER BENEFITS 3,771,192 393,124 - 15,15,483 2,255,709 44 **SCHOOL DEPARTMENT TOTAL 64,061,713 3,978,404 - 31,409,278 32,652,435 44 **Annualized Expenditures (10,263,182) - (10,263,182) **SCHOOL DEPARTMENT TOTAL 64,061,713 3,978,404 - 31,409,278 32,652,435 33 **Net total 53,798,531 3,978,404 - 21,146,096 32,652,435 33 **NON-OPERATING 10,099,133 3,978,404 - 15,10,554 12,773,746 11 **COUNTY TAX 5,730,000 5,826,090 - 5,826,090 (96,090) 100 **COUNTY TAX 5,730,000 5,826,090 - 5,826,090 (96,090) 100 **OTHER NON-OPERATING 4,654,754 260,608 - 2,845,087 1,809,667 6 **ON-ON-OPERATING TOTAL 26,307,054 7,034,972 161,135 10,457,327 15,849,727 44 **COLLECTIVE BARGAINING CONTINGENCY TRANSFER TO PRESCOTT PARK 262,930 - 100 **TRANSFER TO PRESCOTT PARK 262,930 - 100 **TRANSFER TO PRESCOTT PARK 262,930 - 100			27 02/	-	,	115 101	100% 40%
OTHER BENEFITS 780,327 17,035 - 654,360 125,967 8. OTHER OPERATING 773,905 58,654 19,862 302,344 471,561 33. FIRE DEPARTMENT TOTAL 12,507,527 901,338 19,862 6,836,758 5,670,769 5. SECHOL 14,946,621 901,338 19,862 5,823,852 5,670,769 5. SECHOL 14,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,941 901,946,			,	-			49%
OTHER OPERATING FIRE DEPARTMENT TOTAL 12,507,527 901,338 19,862 6,836,758 5,670,769 5 Annualized Expenditures Net total Net total 11,494,621 901,338 19,862 6,836,758 5,670,769 5 SCHOOL SALARIES 33,683,541 4,196,312 - 14,090,002 19,593,539 4: 12,407,744 - 300,000 - 100 * HEALTH INSURANCE RETIREMENT 6,880,541 747,744 - 2,456,347 3,624,194 440 OTHER BENEFITS 3,771,192 393,124 - 1,515,483 2,255,709 440 OTHER OPERATING DEBT SERVICE Net total NON-OPERATING DEBT SERVICE 14,284,300 DEBT SERVICE COUNTY TAX 5,730,000 5,826,090 - 2,845,087 NON-OPERATING DEBT SERVICE COUNTY TAX 5,730,000 5,826,090 - 2,845,087 10,999,132 CAPITAL OUTLAY 1,638,000 1,034,972 1,611,355 1,624,044 1,158,067 1,638,000 1,034,972 1,611,355 1,645,355 - 200,000 - 100 TRANSFER TO INDOOR PORCL TRANSFER TO INDOOR PORCL TRANSFER TO INBOOR PRESCOTT PARK 262,930 - 101 10,129,080 1,012,03,182) - 10,120,000 - 100 10,120,000 - 100 TRANSFER TO PRESCOTT PARK 262,930 - 10,1338 19,862 6,836,758 5,670,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 5,870,769 1,99,63,182 - 10,190,900 - 10,190,190 1,670,190,190 1,670,190,190 1,670,190,190 1,670,190,190 1,670,190,190 1,670,190,190 1,670,190,190 1,670,190,190 1,670,1				-			84%
Transper 10				19 862			39%
Annualized Expenditures Net total 11,494,621 901,338 19,862 5,823,852 5,670,769 5 **SCHOOL** **SALARIES** **SALARIES							55%
Net total 11,494,621 901,338 19,862 5,823,852 5,670,769 5			-	,		2,212,122	
SALARIES 33,683,541 4,196,312 - 14,090,002 19,593,539 43 * LEAVE AT TERMINATION 300,000 - - 300,000 - 100 * HEALTH INSURANCE 9,963,182 - - 9,963,182 - 100 RETIREMENT 6,080,541 747,744 - 2,456,347 3,624,194 44 WORKERS COMPENSATION 164,124 - - 139,275 24,849 88 OTHER BENEFITS 3,771,192 393,124 - 1,515,483 2,255,709 46 OTHER OPERATING 10,099,133 (1,358,776) - 2,944,989 7,154,144 29 SCHOOL DEPARTMENT TOTAL 64,061,713 3,978,404 - 31,409,278 32,652,435 43 *Annualized Expenditures (10,263,182) - (10,263,182) - (10,263,182) - *NON-OPERATING 14,284,300 909,778 - 1,510,554 12,773,746 1 COUNTY TAX 5,730,000 5,826			901,338	19,862	5,823,852	5,670,769	51%
* LEAVE AT TERMINATION 300,000 300,000 - 100 * HEALTH INSURANCE 9,963,182 9,963,182 - 100 RETIREMENT 6,080,541 747,744 - 2,456,347 3,624,194 44 WORKERS COMPENSATION 164,124 139,275 24,849 88 OTHER BENEFITS 3,771,192 393,124 - 1,515,483 2,255,709 44 OTHER OPERATING 10,099,133 (1,358,776) - 2,944,989 7,154,144 22 **SCHOOL DEPARTMENT TOTAL 64,061,713 3,978,404 - 31,409,278 32,652,435 42 **Annualized Expenditures (10,263,182) - (10,263,182) Net total 53,798,531 3,978,404 - 2,1146,096 32,652,435 33 **NON-OPERATING DEBT SERVICE 14,284,300 909,778 - 1,510,554 12,773,746 11 COUNTY TAX 5,730,000 5,826,090 - 5,826,090 (96,090) 100 CAPITAL OUTLAY 1,638,000 38,496 161,135 275,596 1,362,404 11 OTHER NON-OPERATING 4,654,754 260,608 - 2,845,087 1,809,667 6 **NON-OPERATING TOTAL 26,307,054 7,034,972 161,135 10,457,327 15,849,727 44 **COLLECTIVE BARGAINING CONTINGENCY	SCHOOL						
* HEALTH INSURANCE RETIREMENT 6,080,541 747,744 - 9,963,182 - 100 RETIREMENT 6,080,541 747,744 - 2,456,347 3,624,194 44 WORKERS COMPENSATION 164,124 - 1339,275 24,849 88 OTHER BENEFITS 3,771,192 393,124 - 1,515,483 2,255,709 44 OTHER OPERATING 10,099,133 (1,358,776) - 2,944,989 7,154,144 22 SCHOOL DEPARTMENT TOTAL 64,061,713 3,978,404 - 31,409,278 32,652,435 44 Annualized Expenditures (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,182) - (10,263,	SALARIES	33,683,541	4,196,312	-	14,090,002	19,593,539	42%
RETIREMENT WORKERS COMPENSATION 164,124			-	-	,	-	100%
WORKERS COMPENSATION 164,124 -			_	-		<u>-</u>	100%
OTHER BENEFITS 3,771,192 393,124 - 1,515,483 2,255,709 44 OTHER OPERATING 10,099,133 (1,358,776) - 2,944,989 7,154,144 21 SCHOOL DEPARTMENT TOTAL 64,061,713 3,978,404 - 31,409,278 32,652,435 44 *Annualized Expenditures (10,263,182) - (10,263,182) - (10,263,182) - NON-OPERATING 53,798,531 3,978,404 - 21,146,096 32,652,435 33 NON-OPERATING DEBT SERVICE 14,284,300 909,778 - 1,510,554 12,773,746 1 COUNTY TAX 5,730,000 5,826,090 - 5,826,090 (96,090) 100 CAPITAL OUTLAY 1,638,000 38,496 161,135 275,596 1,362,404 1 OTHER NON-OPERATING 4,654,754 260,608 - 2,845,087 1,809,667 6 NON-OPERATING TOTAL 26,307,054 7,034,972 161,135 10,457,327 15,849,727 4			747,744	-			40%
OTHER OPERATING 10,099,133 (1,358,776) - 2,944,989 7,154,144 28 SCHOOL DEPARTMENT TOTAL 64,061,713 3,978,404 - 31,409,278 32,652,435 48 *Annualized Expenditures (10,263,182) - (10,263,182) - (10,263,182) - NON-OPERATING 53,798,531 3,978,404 - 21,146,096 32,652,435 38 NON-OPERATING DEBT SERVICE 14,284,300 909,778 - 1,510,554 12,773,746 1 COUNTY TAX 5,730,000 5,826,090 - 5,826,090 (96,090) 100 CAPITAL OUTLAY 1,638,000 38,496 161,135 275,596 1,362,404 11 OTHER NON-OPERATING 4,654,754 260,608 - 2,845,087 1,809,667 6 NON-OPERATING TOTAL 26,307,054 7,034,972 161,135 10,457,327 15,849,727 4 COLLECTIVE BARGAINING CONTINGENCY - - - - - TRANSFER			-	-		,	85%
SCHOOL DEPARTMENT TOTAL 64,061,713 3,978,404 - 31,409,278 32,652,435 48 *Annualized Expenditures (10,263,182) - (10,263,182) - (10,263,182) NON-OPERATING DEBT SERVICE 14,284,300 909,778 - 1,510,554 12,773,746 1 COUNTY TAX 5,730,000 5,826,090 - 5,826,090 (96,090) 100 CAPITAL OUTLAY 1,638,000 38,496 161,135 275,596 1,362,404 1 OTHER NON-OPERATING 4,654,754 260,608 - 2,845,087 1,809,667 6 NON-OPERATING TOTAL 26,307,054 7,034,972 161,135 10,457,327 15,849,727 4 COLLECTIVE BARGAINING CONTINGENCY - - 200,000 - 10 TRANSFER TO INDOOR POOL 200,000 - 200,000 - 10 TRANSFER TO PRESCOTT PARK 262,930 - 100				-			40%
*Annualized Expenditures Net total 53,798,531 3,978,404 - 21,146,096 32,652,435 33 **NON-OPERATING** DEBT SERVICE 14,284,300 909,778 - 1,510,554 12,773,746 1 COUNTY TAX 5,730,000 5,826,090 - 5,826,090 (96,090) 103 CAPITAL OUTLAY 1,638,000 38,496 161,135 275,596 1,362,404 11 OTHER NON-OPERATING 4,654,754 260,608 - 2,845,087 1,809,667 66 **NON-OPERATING TOTAL 26,307,054 7,034,972 161,135 10,457,327 15,849,727 44 **COLLECTIVE BARGAINING CONTINGENCY TRANSFER TO INDOOR POOL 200,000 - 100 TRANSFER TO COMMUNITY CAMPUS 465,355 - 100 TRANSFER TO PRESCOTT PARK 262,930 - 100	-			-			29% 49%
Net total			5,970,404	-		32,002,435	49%
NON-OPERATING DEBT SERVICE 14,284,300 909,778 - 1,510,554 12,773,746 1 COUNTY TAX 5,730,000 5,826,090 - 5,826,090 (96,090) 10 CAPITAL OUTLAY 1,638,000 38,496 161,135 275,596 1,362,404 1 OTHER NON-OPERATING 4,654,754 260,608 - 2,845,087 1,809,667 6 NON-OPERATING TOTAL 26,307,054 7,034,972 161,135 10,457,327 15,849,727 4 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	,		3.978.404	-		32.652.435	39%
DEBT SERVICE 14,284,300 909,778 - 1,510,554 12,773,746 1 COUNTY TAX 5,730,000 5,826,090 - 5,826,090 (96,090) 103 CAPITAL OUTLAY 1,638,000 38,496 161,135 275,596 1,362,404 1 OTHER NON-OPERATING 4,654,754 260,608 - 2,845,087 1,809,667 6 NON-OPERATING TOTAL 26,307,054 7,034,972 161,135 10,457,327 15,849,727 4 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			-,,		,,	. ,,,,,,,,	
COUNTY TAX 5,730,000 5,826,090 - 5,826,090 (96,090) 100 CAPITAL OUTLAY 1,638,000 38,496 161,135 275,596 1,362,404 11 OTHER NON-OPERATING 4,654,754 260,608 - 2,845,087 1,809,667 6 NON-OPERATING TOTAL 26,307,054 7,034,972 161,135 10,457,327 15,849,727 4 COLLECTIVE BARGAINING CONTINGENCY - - - - 100 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		14.284.300	909.778	_	1.510.554	12,773.746	11%
CAPITAL OUTLAY 1,638,000 38,496 161,135 275,596 1,362,404 1 OTHER NON-OPERATING 4,654,754 260,608 - 2,845,087 1,809,667 6 NON-OPERATING TOTAL 26,307,054 7,034,972 161,135 10,457,327 15,849,727 4 COLLECTIVE BARGAINING CONTINGENCY - - - - - - 10 TRANSFER TO INDOOR POOL 200,000 - 200,000 - 10 TRANSFER TO COMMUNITY CAMPUS 465,355 - 465,355 - 10 TRANSFER TO PRESCOTT PARK 262,930 - 262,930 - 10				-			
OTHER NON-OPERATING 4,654,754 260,608 - 2,845,087 1,809,667 6 NON-OPERATING TOTAL 26,307,054 7,034,972 161,135 10,457,327 15,849,727 4 COLLECTIVE BARGAINING CONTINGENCY - - - - - - - 10 TRANSFER TO INDOOR POOL 200,000 - 200,000 - 10 TRANSFER TO COMMUNITY CAMPUS 465,355 - 465,355 - 10 TRANSFER TO PRESCOTT PARK 262,930 - 262,930 - 10				161,135			17%
COLLECTIVE BARGAINING CONTINGENCY				<u>-</u> _			61%
TRANSFER TO INDOOR POOL 200,000 - 100 TRANSFER TO COMMUNITY CAMPUS 465,355 - 465,355 - 100 TRANSFER TO PRESCOTT PARK 262,930 - 262,930 - 100	NON-OPERATING TOTAL	26,307,054	7,034,972	161,135	10,457,327	15,849,727	40%
TRANSFER TO INDOOR POOL 200,000 - 100 TRANSFER TO COMMUNITY CAMPUS 465,355 - 465,355 - 100 TRANSFER TO PRESCOTT PARK 262,930 - 262,930 - 100	COLLECTIVE BARGAINING CONTINGENCY	-	_			_	
TRANSFER TO COMMUNITY CAMPUS 465,355 - 465,355 - 100 TRANSFER TO PRESCOTT PARK 262,930 - 262,930 - 100		200,000	-		200,000	-	100%
		•	-			-	100%
TOTAL GENERAL FUND 144,861,347 14,878,325 362,537 71,920,014 72,941,333 56			-			-	100%
	TOTAL GENERAL FUND	144,861,347	14,878,325	362,537	71,920,014	72,941,333	50%

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

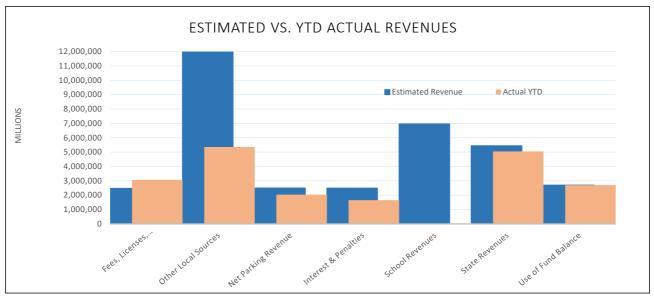
Other Benefits: Dental Ins, Social Security, Medicare, life/disability, and contractual allowances.

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, SBITA, etc.

GENERAL FUND REVENUES

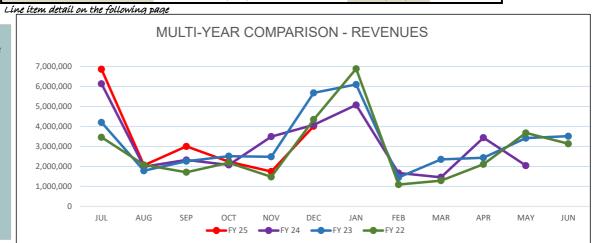
MONTH ENDING DECEMBER 31, 2024 - 50.0% OF FISCAL YEAR



REVENUES LESS PROPERTY TAX									
	ESTIMATED REVENUES	% OF TOTAL	YTD RECEIVED	% RECEIVED					
Fees, Licenses, Permits	2,474,600	7%	3,066,990	124%					
Other Local Sources	12,061,532	35%	5,353,596	44%					
Net Parking Revenue	2,500,000	7%	2,036,962	81%					
Interest & Penalties	2,489,800	7%	1,651,469	66%					
School Revenues	6,964,600	20%	21,543	0%					
State Revenues	5,445,027	16%	5,051,974	93%					
Use of Fund Balance	2,700,000	8%	2,700,000	100%					
TOTAL	\$ 34,635,559	100%	\$ 19,882,533	57%					

July Annualized Use of Fund Balance and ARPA posted.

January Annualized Tuition posted.



FY	JUL	AUG	SEP	ост	NOV	DEC
FY 25	6,853,647	2,053,158	2,998,102	2,231,251	1,739,330	4,007,046
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

<u>FY</u>	JAN	FEB	MAR	APR	MAY	JUN
FY 25	-	-	-	-	-	-
FY 24	5,067,799	1,665,876	1,451,755	3,432,786	2,037,240	-
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

		PERIOD	YTD	
	ESTIMATED	RECEIPTS	RECEIPTS	%
FINANCE				
PROPERTY TAXES	110,225,788	111,683,010	111,683,010	101%
PROPERTY TAX-ABATED	0	(39,969)	(350,204)	0%
TOTAL PROPERTY TAXES	110,225,788	111,643,041	111,332,806	101%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	13,000	130	7,783	60%
OTHER LICENSES	20,000	130	2,455	12%
PLANNING BOARD/BOA/SITE REVIEW	180,000	40,182	123,127	68%
BUILDING PERMITS	1,605,000	199,860	2,506,317	156%
POLICE ALARMS	30,000	400	3,725	12%
EXCAVATION PERMITS	75,000	3,500	33,650	45%
FLAGGING PERMIT	20,000	1,825	10,925	55%
SOLID WASTE	76,000	7,289	61,095	80%
BLASTING PERMIT	100	0	01,033	0%
NEW DRIVEWAY PERMIT	500	0	375	75%
OUTDOOR POOL		0		
	40,000	-	45,393	113%
RECREATION DEPARTMENT	275,000	27,187	150,020	55%
BOAT RAMP FEES	20,000	30	12,613	63%
RECREATION RENTALS HEALTH FOOD PERMITS	10,000	9,210	19,600	196%
	110,000	(104)	89,914	82%
TOTAL LOCAL FEES, LICENSES AND PERMITS	2,474,600	289,638	3,066,990	124%
OTHER LOCAL SOURCES				
TIMBER TAX	100	0	(0)	0%
PAYMENTS IN LIEU OF TAXES	250,000	286,006	316,006	126%
MUNICIPAL AGENT FEES	74,000	5,403	39,522	53%
MOTOR VEHICLE FEES	5,300,000	441,327	2,949,747	56%
TITLE APPLICATIONS	9,000	441,327 852	5,256	58%
RECREATIONAL VEHICLE REGISTRATION	15,000	204	1,826	12%
PDA AIRPORT DISTRICT	2,650,000	38,166	43,701	2%
WATER/SEWER OVERHEAD	, , ,	,	•	2% 50%
SALE - MUNICIPAL PROP	1,852,932	154,411	926,466	143%
	6,000	8,602	8,602	
MISC REVENUE	70,000	15,877	119,310	170%
DOG LICENSES	17,000	156	1,785	11%
MARRIAGE LICENSES	2,200	77	1,274	58%
CERTIFICATES-BIRTH	30,000	2,317	15,091	50%
RENTAL OF CITY PROPERTY	100,000	307	91,303	91%
RENTAL OF CITY HALL COM	0	0	1,856	0%
CABLE FRANCHISE FEE	360,000	0	158,171	44%
POLICE HAND GUN PERMITS	300	60	120	40%
POLICE OUTSIDE DETAIL	260,000	30,759	192,679	74%
AMBULANCE FEES	1,050,000	0	476,306	45%
WELFARE DEPT REIMBURSEMENT	15,000	950	4,574	30%
TOTAL OTHER LOCAL SOURCES	12,061,532	985,475	5,353,596	44%

GENERAL FUND DETAILED REVENUE REPORT

METER SPACE RENTAL	RESERVE FOR TAX ASSESSMENT APPRAISALS	2,700,000	0	2,700,000	100%
METER SPACE RENTAL 160,000 8,720 97,364 1 CHARGING STATION 17,500 1,778 10,081 1 PARKING SARA SERVICE AGREEMENT 52,000 0 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 1 HANOVER PASSES 1,168,800 95,560 562,523 1 HANOVER PASSES 1,168,800 95,560 562,523 1 FOUNDRY PL TRANSIENT 0 0 0 50 FOUNDRY PL PASSES 523,500 41,900 230,891 1 FOUNDRY PL PASS REINSTATEMENT 750 0 0 105 FOUNDRY PL PASS REINSTATEMENT 750 15 180 1 FOUNDRY PL PASS REINSTATEMENT 750 15 180 1 PASS REINSTATEMENT 750 15 180 1 FOUNDRY PL PASS REINSTATEMENT 750 15 180 1 MARCHING BURD 1,000,000 135,184 708,642 1	RESERVE FOR TAX ASSESSMENT APPRAISALS	0.700.000	^		4000
METER SPACE RENTAL 160,000 8,720 97,364 1 CHARGING STATION 17,500 1,778 10,081 1 PARKING AREA SERVICE AGREEMENT 22,000 0 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 1 HANOVER PARKING SIGN PERMIT 0 0 0 562,523 1 HANOVER PARKING SIGN PERMIT 0 0 0 562,523 1 FOUNDRY PL TRANSIENT 430,000 43,998 315,653 1 560,000 230,891 1 FOUNDRY PL PASSES 523,500 41,900 230,891 1 560,000 105 1 100 105 1 100 105 1 100 105 1 100 105 1 100 105 1 100 105 1 100 105 1 100 1 100 1 1 100 1 1 100 1 1 100 1 1		100,000		·	100%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RESERVE FOR DEBT	, ,			100%
METER SPACE RENTAL CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 0 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 177,000 1					100%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	USE OF FUND BALANCE				
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 169,536 1,171,901 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 HANOVER PASSES 1,168,800 95,560 562,523 HANOVER PARKING SIGN PERMIT 0 0 0 50 FOUNDRY PL TRANSIENT 430,000 43,098 315,653 FOUNDRY PL PASSES 523,500 41,900 230,891 PASS REINSTATEMENT 750 0 105 FOUNDRY PL PASS REINSTATEMENT 750 15 180 PARKING REVENUES 10,000 135,184 708,642 IMMOBILIZATION ADMIN FEE 6,000 150 3,600 1707AL PARKING FEVENUES 10,109,300 306,624 2,036,962 INTEREST & PENALTIES INTEREST ON INXEST FOR GENERAL FUND 10,000 3,000 180,201 1,560,404 1707AL INTEREST & PENALTIES INTEREST & PENALTIES 10,100 SCHOOL REVENUES 10,000 2,232,998 1,054,400 1,055 1,000 2,232,998 1,054,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,050,400 1,000,400 1,000,400 1,000,400 1,000,400 1,000,400 1,000,400 1,000,400 1,000,400 1,000,400 1,000,400 1,000,400 1,000,400 1,000,400 1,000,400 1,000,400 1,000,400 1,000,400 1,000,400	TOTAL STATE REVENUES	5,445,027	2,232,998	5,051,974	93%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		· · · · · · · · · · · · · · · · · · ·		<u> </u>	100%
METER SPACE RENTAL 160,000 8,720 97,364 1 CHARGING STATION 17,500 1,778 10,081 1 PARKING AREA SERVICE AGREEMENT 52,000 0 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 1 HANOVER PASSES 1,168,800 95,560 562,523 3 HANOVER PARKING SIGN PERMIT 0 0 50 50 FOUNDRY PL TRANSIENT 430,000 43,098 315,653 3 FOUNDRY PL PASSES 523,500 41,900 230,891 - PASS REINSTATEMENT 750 0 105 50 FOUNDRY PL PASS REINSTATEMENT 750 15 180 - MARKING VIOLATIONS 1,000,000 135,184 708,642 - MIMOBILIZATION ADMIN FEE 6,000 150 3,600 - <td></td> <td></td> <td></td> <td>, -</td> <td>50%</td>				, -	50%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 169,536 1,171,901 14ANOVER TRANSIENT 2,350,000 169,536 1,171,901 14ANOVER PASSES 1,168,800 95,560 562,523 HANOVER PASKING SIGN PERMIT 0 0 50 FOUNDRY PL TRANSIENT 430,000 43,098 315,653 FOUNDRY PL PASSES 523,500 41,900 230,891 PASS REINSTATEMENT 750 0 105 FOUNDRY PL PASS REINSTATEMENT 750 15 180 PARKING VICLATIONS 1,000,000 135,184 708,642 IMMOBILIZATION ADMIN FEE 6,000 10707AL PARKING REVENUES 10,109,300 940,732 5,841,612 TRANSFER TO PARKING FUND (7,609,300) (634,108) (3,804,650) NET PARKING REVENUES FOR GENERAL FUND 2,500,000 3,060 91,065 INTEREST & PENALTIES INTEREST ON TAXES 170,000 3,060 91,065 INTEREST ON TAXES 170,000 3,060 91,065 INTEREST ON INVESTMENT 2,319,800 180,201 1,560,404 1707AL INTEREST & PENALTIES CHOOL REVENUES 10,100 3,600 9,050 21,553 INTERGOVERNMENTAL REVENUES 10,000 8,000 2,232,998 2,232,998 10 INTERGOVERNMENTAL REVENUES ROOMS AND MEALS TAX 2,080,000 2,232,998 2,232,998 10		•		,	60%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 HANOVER PASSES 1,168,800 95,560 562,523 HANOVER PARKING SIGN PERMIT 0 0 50 FOUNDRY PL TRANSIENT 430,000 43,098 315,653 FOUNDRY PL PASSES 523,500 41,900 230,891 PASS REINSTATEMENT 750 0 105 FOUNDRY PL PASS REINSTATEMENT 750 15 180 PARKING VIOLATIONS 1,000,000 135,184 708,642 IMMOBILIZATION ADMIN FEE 6,000 150 3,600 TOTAL PARKING REVENUES 10,109,300 940,732 5,841,612 TRANSFER TO PARKING FUND (7,609,300) (634,108) (3,804,650) NET PARKING REVENUES FOR GENERAL FUND 2,500,000 306,624 2,036,962 INTEREST & PENALTIES 170,000 3,060 91,065 INTEREST ON INVESTMENT 2,319,800 <td></td> <td></td> <td>, ,</td> <td></td> <td>107%</td>			, ,		107%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 HANOVER PASSES 1,168,800 95,560 562,523 HANOVER PARKING SIGN PERMIT 0 0 50 FOUNDRY PL TRANSIENT 430,000 43,098 315,653 FOUNDRY PL PASSES 523,500 41,900 230,891 PASS REINSTATEMENT 750 0 105 FOUNDRY PL PASS REINSTATEMENT 750 15 180 PARKING VIOLATIONS 1,000,000 135,184 708,642 IMMOBILIZATION ADMIN FEE 6,000 150 3,600 TOTAL PARKING REVENUES 10,109,300 940,732 5,841,612 TRANSFER TO PARKING FUND (7,609,300) (634,108) (3,804,650) NET PARKING REVENUES FOR GENERAL FUND 2,500,000 306,624 2,036,962 INTEREST & PENALTIES 170,000 3,060 91,065 INTEREST & PENALTIES 2,489,800	INTERGOVERNMENTAL REVENUES				
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 HANOVER PASSES 1,168,800 95,560 562,523 HANOVER PARKING SIGN PERMIT 0 0 50 FOUNDRY PL TRANSIENT 430,000 43,098 315,653 FOUNDRY PL PASSES 523,500 41,900 230,891 PASS REINSTATEMENT 750 0 105 FOUNDRY PL PASS REINSTATEMENT 750 15 180 PARKING VIOLATIONS 1,000,000 135,184 708,642 IMMOBILIZATION ADMIN FEE 6,000 150 3,600 TOTAL PARKING REVENUES 10,109,300 940,732 5,841,612 TRANSFER TO PARKING FUND (7,609,300) (634,108) (3,804,650) NET PARKING REVENUES FOR GENERAL FUND 2,500,000 306,624 2,036,962 INTEREST & PENALTIES 170,000 3,060 91,065 INTEREST & PENALTIES 2,489,800	TOTAL SCHOOL REVENUES	6,964,600	9,050	21,543	0%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 HANOVER PASSES 1,168,800 95,560 562,523 HANOVER PARKING SIGN PERMIT 0 0 50 FOUNDRY PL TRANSIENT 430,000 43,098 315,653 FOUNDRY PL PASSES 523,500 41,900 230,891 PASS REINSTATEMENT 750 0 105 FOUNDRY PL PASS REINSTATEMENT 750 15 180 PARKING VIOLATIONS 1,000,000 135,184 708,642 IMMOBILIZATION ADMIN FEE 6,000 150 3,600 TOTAL PARKING REVENUES 10,109,300 940,732 5,841,612 TRANSFER TO PARKING FUND (7,609,300) (634,108) (3,804,650) NET PARKING REVENUES FOR GENERAL FUND 2,500,000 306,624 2,036,962 INTEREST & PENALTIES 170,000 3,060 91,065 INTEREST ON TAXES 17,600,404	OTHER SOURCES	10,000	250	485	5%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 HANOVER PASSES 1,168,800 95,560 562,523 HANOVER PARKING SIGN PERMIT 0 0 50 FOUNDRY PL TRANSIENT 430,000 43,098 315,653 FOUNDRY PL PASSES 523,500 41,900 230,891 PASS REINSTATEMENT 750 0 105 FOUNDRY PL PASS REINSTATEMENT 750 15 180 PARKING VIOLATIONS 1,000,000 135,184 708,642 IMMOBILIZATION ADMIN FEE 6,000 150 3,600 TOTAL PARKING REVENUES 10,109,300 940,732 5,841,612 TRANSFER TO PARKING FUND (7,609,300) (634,108) (3,804,650) NET PARKING REVENUES FOR GENERAL FUND 2,500,000 306,624 2,036,962 INTEREST & PENALTIES 170,000 3,060 91,065 INTEREST ON INVESTMENT 2,319,800 <td>TUITION</td> <td>6,954,600</td> <td>8,800</td> <td>21,058</td> <td>0%</td>	TUITION	6,954,600	8,800	21,058	0%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 HANOVER PASSES 1,168,800 95,560 562,523 HANOVER PARKING SIGN PERMIT 0 0 50 FOUNDRY PL TRANSIENT 430,000 43,098 315,653 FOUNDRY PL PASSES 523,500 41,900 230,891 PASS REINSTATEMENT 750 0 105 FOUNDRY PL PASS REINSTATEMENT 750 15 180 PARKING VIOLATIONS 1,000,000 135,184 708,642 IMMOBILIZATION ADMIN FEE 6,000 150 3,600 TOTAL PARKING REVENUES 10,109,300 940,732 5,841,612 TRANSFER TO PARKING FUND (7,609,300) (634,108) (3,804,650) NET PARKING REVENUES FOR GENERAL FUND 2,500,000 306,624 2,036,962 INTEREST & PENALTIES INTEREST ON INVESTMENT 2,319,800 180,201 1,560,404 <td>SCHOOL REVENUES</td> <td></td> <td></td> <td></td> <td></td>	SCHOOL REVENUES				
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 HANOVER PASSES 1,168,800 95,560 562,523 HANOVER PARKING SIGN PERMIT 0 0 50 FOUNDRY PL TRANSIENT 430,000 43,098 315,653 FOUNDRY PL PASSES 523,500 41,900 230,891 PASS REINSTATEMENT 750 0 105 FOUNDRY PL PASS REINSTATEMENT 750 15 180 PARKING VIOLATIONS 1,000,000 135,184 708,642 IMMOBILIZATION ADMIN FEE 6,000 150 3,600 TOTAL PARKING REVENUES 10,109,300 940,732 5,841,612 TRANSFER TO PARKING FUND (7,609,300) (634,108) (3,804,650) NET PARKING REVENUES FOR GENERAL FUND 2,500,000 306,624 2,036,962 INTEREST & PENALTIES INTEREST ON TAXES 170,000 3,060 91,065 <td>TOTAL INTEREST & PENALTIES</td> <td>2,489,800</td> <td>183,261</td> <td>1,651,469</td> <td>66%</td>	TOTAL INTEREST & PENALTIES	2,489,800	183,261	1,651,469	66%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 HANOVER PASSES 1,168,800 95,560 562,523 HANOVER PARKING SIGN PERMIT 0 0 50 FOUNDRY PL TRANSIENT 430,000 43,098 315,653 FOUNDRY PL PASSES 523,500 41,900 230,891 PASS REINSTATEMENT 750 0 105 FOUNDRY PL PASS REINSTATEMENT 750 15 180 PARKING VIOLATIONS 1,000,000 135,184 708,642 IMMOBILIZATION ADMIN FEE 6,000 150 3,600 TOTAL PARKING REVENUES 10,109,300 940,732 5,841,612 TRANSFER TO PARKING FUND (7,609,300) (634,108) (3,804,650) NET PARKING REVENUES FOR GENERAL FUND 2,500,000 306,624 2,036,962	INTEREST ON INVESTMENT	2,319,800	180,201	1,560,404	67%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 HANOVER PASSES 1,168,800 95,560 562,523 HANOVER PARKING SIGN PERMIT 0 0 0 50 FOUNDRY PL TRANSIENT 430,000 43,098 315,653 70 FOUNDRY PL PASSES 523,500 41,900 230,891 40 PASS REINSTATEMENT 750 0 105 105 FOUNDRY PL PASS REINSTATEMENT 750 15 180 10 PARKING VIOLATIONS 1,000,000 135,184 708,642 10 IMMOBILIZATION ADMIN FEE 6,000 150 3,600 10 TOTAL PARKING REVENUES 10,109,300 940,732 5,841,612 10 TRANSFER TO PARKING FUND (7,609,300) (634,108) (3,804,650) 10 NET PARKING REVENUES FOR GENERAL FUND 2,500,000 306,624 2,036,962 30	INTEREST ON TAXES	170,000	3,060	91,065	54%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 HANOVER PASSES 1,168,800 95,560 562,523 HANOVER PARKING SIGN PERMIT 0 0 50 FOUNDRY PL TRANSIENT 430,000 43,098 315,653 FOUNDRY PL PASSES 523,500 41,900 230,891 PASS REINSTATEMENT 750 0 105 FOUNDRY PL PASS REINSTATEMENT 750 15 180 PARKING VIOLATIONS 1,000,000 135,184 708,642 IMMOBILIZATION ADMIN FEE 6,000 150 3,600 TOTAL PARKING REVENUES 10,109,300 940,732 5,841,612 TRANSFER TO PARKING FUND (7,609,300) (634,108) (3,804,650)	INTEREST & PENALTIES				
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 HANOVER PASSES 1,168,800 95,560 562,523 HANOVER PARKING SIGN PERMIT 0 0 50 FOUNDRY PL TRANSIENT 430,000 43,098 315,653 FOUNDRY PL PASSES 523,500 41,900 230,891 PASS REINSTATEMENT 750 0 105 FOUNDRY PL PASS REINSTATEMENT 750 15 180 PARKING VIOLATIONS 1,000,000 135,184 708,642 IMMOBILIZATION ADMIN FEE 6,000 150 3,600 TOTAL PARKING REVENUES 10,109,300 940,732 5,841,612	NET PARKING REVENUES FOR GENERAL FUND	2,500,000	306,624	2,036,962	81%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 HANOVER PASSES 1,168,800 95,560 562,523 HANOVER PARKING SIGN PERMIT 0 0 50 FOUNDRY PL TRANSIENT 430,000 43,098 315,653 FOUNDRY PL PASSES 523,500 41,900 230,891 PASS REINSTATEMENT 750 0 105 FOUNDRY PL PASS REINSTATEMENT 750 15 180 PARKING VIOLATIONS 1,000,000 135,184 708,642 IMMOBILIZATION ADMIN FEE 6,000 150 3,600	TRANSFER TO PARKING FUND	(7,609,300)	(634,108)	(3,804,650)	50%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 HANOVER PASSES 1,168,800 95,560 562,523 HANOVER PARKING SIGN PERMIT 0 0 50 FOUNDRY PL TRANSIENT 430,000 43,098 315,653 FOUNDRY PL PASSES 523,500 41,900 230,891 PASS REINSTATEMENT 750 0 105 FOUNDRY PL PASS REINSTATEMENT 750 15 180 PARKING VIOLATIONS 1,000,000 135,184 708,642	TOTAL PARKING REVENUES	10,109,300	940,732	5,841,612	58%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 HANOVER PASSES 1,168,800 95,560 562,523 HANOVER PARKING SIGN PERMIT 0 0 50 FOUNDRY PL TRANSIENT 430,000 43,098 315,653 FOUNDRY PL PASSES 523,500 41,900 230,891 PASS REINSTATEMENT 750 0 105 FOUNDRY PL PASS REINSTATEMENT 750 15 180	IMMOBILIZATION ADMIN FEE	6,000	150	3,600	60%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 HANOVER PASSES 1,168,800 95,560 562,523 HANOVER PARKING SIGN PERMIT 0 0 50 FOUNDRY PL TRANSIENT 430,000 43,098 315,653 FOUNDRY PL PASSES 523,500 41,900 230,891 PASS REINSTATEMENT 750 0 105	PARKING VIOLATIONS	1,000,000	135,184	708,642	71%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 HANOVER PASSES 1,168,800 95,560 562,523 HANOVER PARKING SIGN PERMIT 0 0 50 FOUNDRY PL TRANSIENT 430,000 43,098 315,653 FOUNDRY PL PASSES 523,500 41,900 230,891	FOUNDRY PL PASS REINSTATEMENT	750	15	180	24%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 HANOVER PASSES 1,168,800 95,560 562,523 HANOVER PARKING SIGN PERMIT 0 0 50 FOUNDRY PL TRANSIENT 430,000 43,098 315,653	PASS REINSTATEMENT	750	0	105	14%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 HANOVER PASSES 1,168,800 95,560 562,523 HANOVER PARKING SIGN PERMIT 0 0 50	FOUNDRY PL PASSES	523,500	41,900		44%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901 HANOVER PASSES 1,168,800 95,560 562,523	FOUNDRY PL TRANSIENT	430,000	43,098	315,653	73%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0 HANOVER TRANSIENT 2,350,000 169,536 1,171,901	HANOVER PARKING SIGN PERMIT			,	0%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081 PARKING AREA SERVICE AGREEMENT 52,000 0 0		, ,	*		48%
METER SPACE RENTAL 160,000 8,720 97,364 CHARGING STATION 17,500 1,778 10,081					50%
METER SPACE RENTAL 160,000 8,720 97,364		,	*	*	0%
(,	*	,	58%
DARKING METER EEE 4.400.000 4.44.701 2.740.622	METED SDACE DENITAL		, -	, -,-	619
PARKING REVENUES	1 / II I	4 400 000	444 791	2 740 622	629

^{*}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		Sewer Fund	
Full Accrual Budget	\$ 13,022,597	Full Accrual Budget	\$ 22,522,370
Cash Requirements	\$ 13,934,649	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 Sewer charges are based on water	consumption	
	cost per unit of water	
First 10 units	\$17.32	
Greater than 10 units	\$19.05	

Water Meter Charge		
Meter charges are b	pased 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 thr	ee-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.

vvater	Revenue	rees

-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

Sewer Revenue Fees

-Sewer Fees: Sewer charges based on water consumption

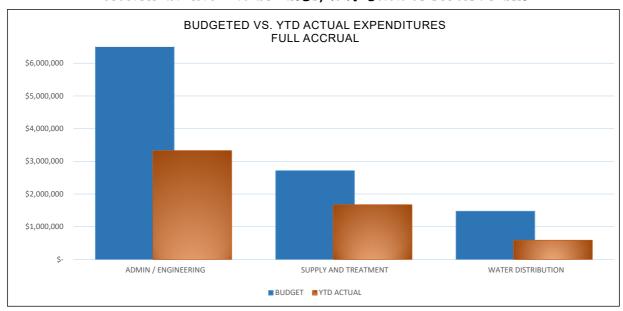
-Other Charges: Septage, permits, and capacity use surcharge

-State Revenues: State Aid Grants

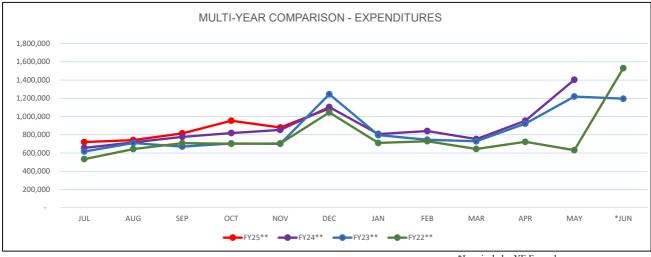
-Other Financing Sources: Interest on investments and special agreements

8

WATER FUND EXPENDITURES



WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	ENCUMBRANCES	YTD ACTUAL EXPENDITURES (WITH ENC)	YTD BALANCE REMAINING	% ENC/ EXPENDED
ADMIN / ENGINEERING	7,681,964	807,796	27,503	3,327,941	4,354,023	43.3%
SUPPLY AND TREATMENT	2,713,383	160,924	508,754	1,673,047	1,040,336	61.7%
WATER DISTRIBUTION	1,474,430	92,671	45,441	586,575	887,855	39.8%
AIR FORCE OPERATIONS	1,152,820	26,982	50,287	243,106	909,714	21.1%
TOTAL	13,022,597	1,088,374	631,984	5,830,668	7,191,929	44.8%



*June includes YE Encumbrances

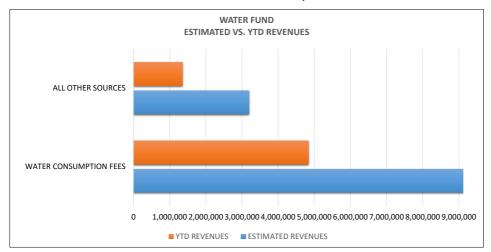
FISCAL YEAR	JUL	AUG	SEP	ост	NOV	DEC
FY25**	719,773	741,692	814,958	954,211	879,676	1,088,374
FY24**	655,500	716,920	777,153	818,563	853,041	1,104,030
FY23**	615,860	709,431	670,303	704,846	700,714	1,244,543
FY22**	532,364	642,993	707,475	701,567	704,359	1,044,660

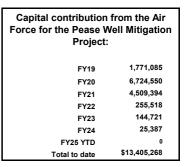
						*JUN
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	with YE encumbrances
FY25**	-	-	-	-	-	-
FY24**	807,933	840,689	752,296	953,836	1,403,490	-
FY23**	796,019	744,926	728,411	922,147	1,219,381	1,195,401
FY22**	710,251	729,304	644,155	722,548	630,826	1,530,668

^{**}includes Air Force Expense

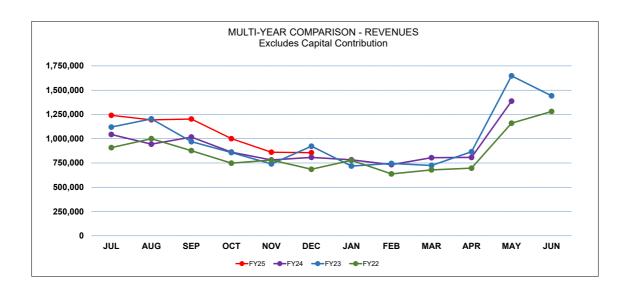
WATER FUND REVENUES

MONTH ENDING DECEMBER 31, 2024 - 50.0% OF FISCAL YEAR





Water Fund Estimated and Year-	to-Date Revenues	(see pg 8 for description	ons)
	ESTIMATED	% OF	YTD	%
	REVENUES	TOTAL	REVENUES	RECEIVED
WATER CONSUMPTION FEES	9,798,124	69.3%	4,838,156	49.4%
OTHER CHARGES	2,495,479	17.7%	978,885	39.2%
OTHER FINANCING SOURCES	691,430	4.9%	365,746	52.9%
AIR FORCE OPERATIONS	1,152,820	8.1%	172,730	15.0%
CAPITAL CONTRIBUTIONS	-	0.0%	0	0.0%
TOTAL	14,137,853	100.0%	6,355,518	45.0%

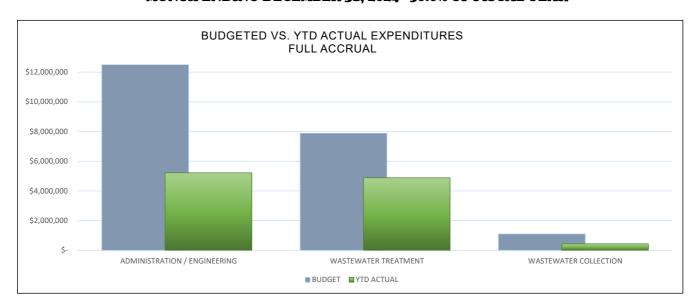


REVENUES:	REVENUES: EXCLUDES CAPITAL CONTRIBUTION										
<u>FY</u>	JUL	AUG	SEP	OCT	NOV	*DEC					
FY25	1,240,771	1,194,405	1,202,509	1,000,617	860,953	856,263					
FY24	1,043,413	943,735	1,017,122	861,608	780,900	807,795					
FY23	1,119,588	1,204,183	969,804	857,373	740,369	922,511					
FY22	908,170	1,000,215	876,810	748,344	780,507	685,424					

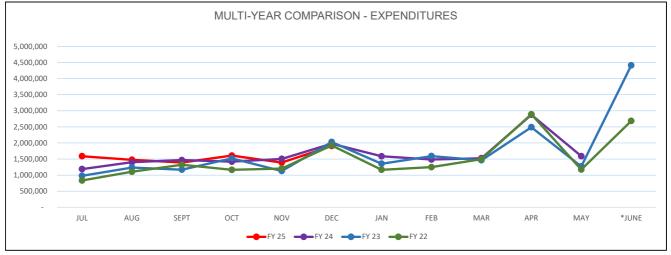
<u>FY</u> FY25	JAN -	FEB -	MAR	APR	MAY -	JUN -
FY24	782,967	733,006	804,284	807,387	1,387,215	-
FY23	718,297	745,380	724,427	865,781	1,647,164	1,441,770
FY22	777,293	637,638	678,790	696,675	1,159,693	1,280,197

*Estimated

SEWER FUND EXPENDITURES



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	ENCUMBRANCES	YTD ACTUAL EXPENDITURES (WITH ENC)	YTD BALANCE REMAINING	% ENC/ EXPENDED
ADMINISTRATION / ENGINEERING WASTEWATER TREATMENT WASTEWATER COLLECTION TRANSFER TO STORMWATER	13,063,718 7,879,621 1,092,403 486,628	1,328,760 506,059 71,474 -	163,696 1,434,661 64,691	5,217,958 4,883,711 434,046 486,628	7,845,760 2,995,910 658,357	39.9% 62.0% 39.7% 100.0%
TOTAL	22,522,370	1,906,293	1,663,048	11,022,343	11,500,027	48.94%

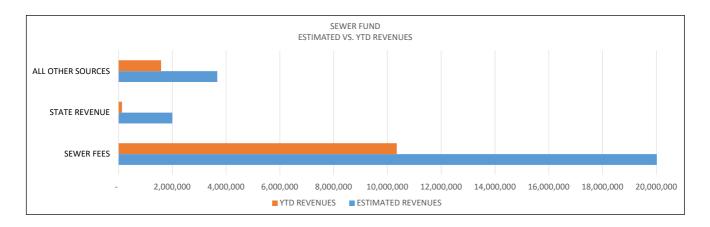


*June includes YE Encumbrances

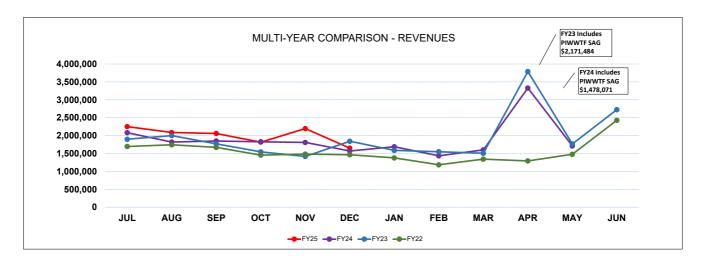
FISCAL YEAR	JUL	AUG	SEPT	ОСТ	NOV	DEC
FY 25	1,587,304	1,476,235	1,391,485	1,607,581	1,390,396	1,906,293
FY 24	1,187,945	1,401,602	1,467,000	1,418,354	1,503,479	1,975,929
FY 23	979,815	1,235,606	1,170,926	1,522,145	1,128,532	2,030,247
FY 22	834,494	1,105,050	1,321,002	1,164,501	1,205,444	1,924,996

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN with YE encumbrances
FY 25	-	-	-	-	-	-
FY 24	1,586,194	1,485,060	1,525,520	2,875,819	1,589,112	-
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



Sewer Fund Estimated and Year-to-Date Revenues (see pg 8 for descriptions)										
	ESTIMATED	% OF	YTD	%						
	REVENUES	TOTAL	REVENUES	RECEIVED						
SEWER FEES OTHER CHARGES	20,314,957	78.2%	10,346,875	50.9%						
	540,000	2.1%	162,343	30.1%						
STATE REVENUE OTHER FINANCING SOURCES	2,001,776	7.7%	130,609	6.5%						
	3,133,599	12.0%	1.421,209	45.4%						
TOTAL	25,990,332	100.0%	12.061.035	46.4%						



FY	JUL	AUG	SEP	ост	NOV	*DEC
FY25	2,250,629	2,086,880	2,060,029	1,816,580	2,196,960	1,649,957
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	-	-	-	-	-	-
FY24	1,688,737	1,435,486	1,600,429	3,328,634	1,712,979	-
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 DECEMBER 31, 2024 - 50.0% 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

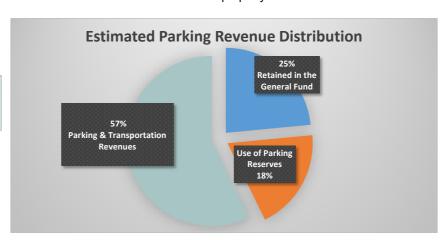
Parking & Transportation expenditures are funded 100% from parking related revenues.

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

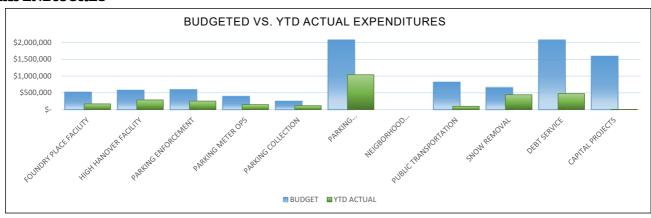
The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

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	38,409	12,091	182,386	336,399	35.2%
HIGH HANOVER FACILITY	574,440	50,001	48,727	335,279	239,161	58.4%
PARKING ENFORCEMENT	593,114	98,233	40,039	294,248	298,866	49.6%
PARKING METER OPS	390,887	14,632	173,780	321,693	69,194	82.3%
PARKING COLLECTION	247,147	18,822	-	116,766	130,381	47.2%
PARKING ADMINISTRATION	2,116,631	159,778	44,552	1,085,345	1,031,286	51.3%
NEIGHBORHOOD PARKING PRGM	-	-	-	-	-	0.0%
PUBLIC TRANSPORTATION	817,782	-	94,636	194,108	623,674	23.7%
PARKING ENGINEERING	520,918	31,783	-	189,127	331,791	36.3%
SNOW REMOVAL	649,307	24,423	-	443,089	206,218	68.2%
DEBT SERVICE	2,332,263	478,631	-	478,631	1,853,632	20.5%
CAPITAL PROJECTS	1,590,000	576	351,513	352,090	1,237,910	0.0%
CONTINGENCY	97,500	-	-	35,750	61,750	36.7%
TOTAL	10,448,774	915,289	765,337	4,028,513	6,420,261	38.6%