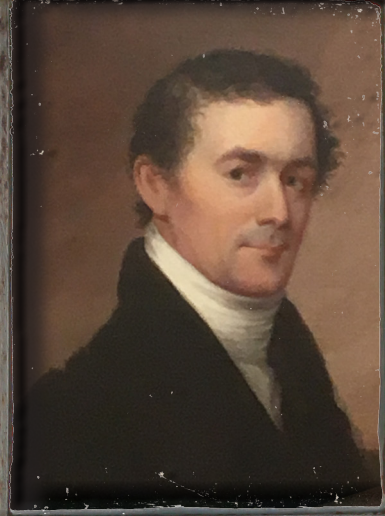


# Arts & Culture Abound!



*City of Portsmouth, NH*

**FY2025 Monthly Financial Summary Report**

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

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## Financial Documents

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

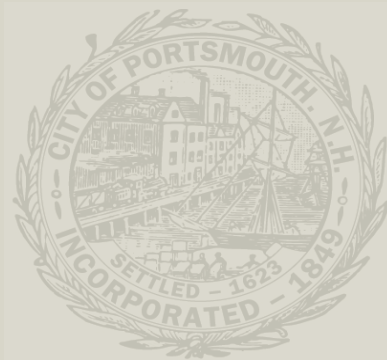
[www.cityofportsmouth.com/Finance](http://www.cityofportsmouth.com/Finance)

**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.



## 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

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

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## FY 2025 GENERAL FUND BUDGET

### ESTIMATED REVENUES

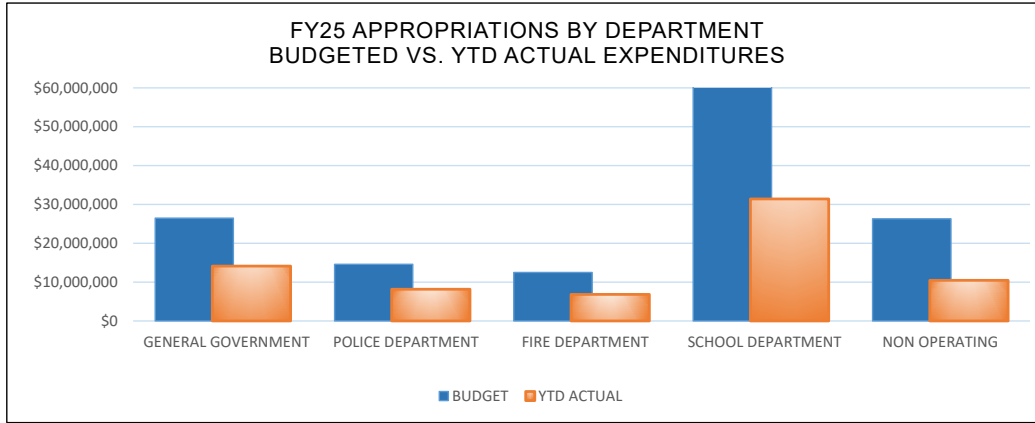
	Approved	% of Total
Local Fees, Licenses, Permits	\$ 2,474,600	1.7%
Other Local Sources	12,061,532	8.3%
Net Parking Revenues	2,500,000	1.7%
Interest/Penalties	2,489,800	1.7%
School Tuition/Other	6,964,600	4.8%
Intergovernmental Revenues	5,445,027	3.8%
Use of Fund Balance	2,700,000	1.9%
Estimated Property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



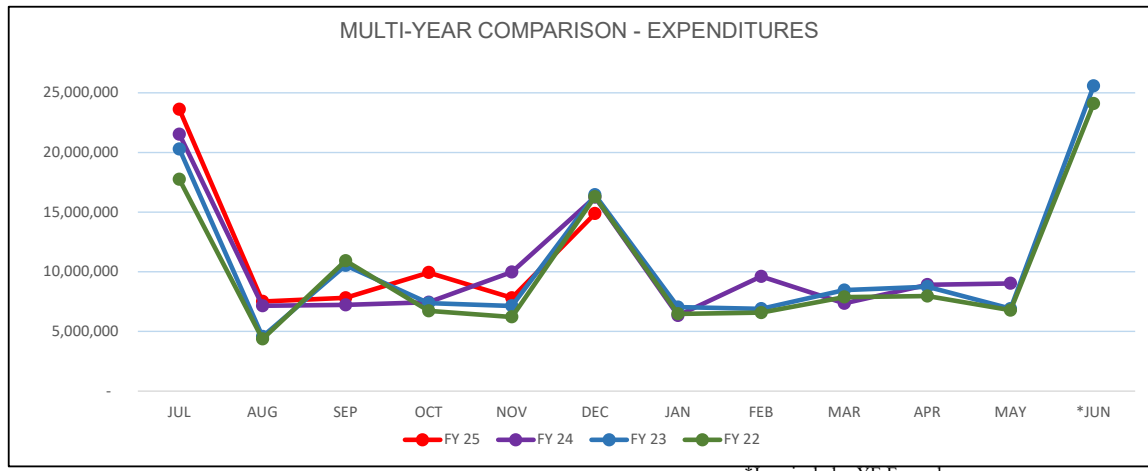
GENERAL FUND	APPROPRIATION	PERIOD EXPENDITURES	ENCUMBRANCES	YTD ACTUAL EXPENDITURES (WITH ENC)	YTD BALANCE REMAINING	% ENC/ EXPENDED
<b>OPERATING</b>						
GENERAL GOVERNMENT	26,470,064	1,840,225	169,009	14,123,052	12,347,012	53%
POLICE DEPARTMENT	14,586,704	1,123,386	12,532	8,165,314	6,421,390	56%
FIRE 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%
<b>TOTAL OPERATING</b>	<b>118,554,293</b>	<b>7,843,353</b>	<b>201,402</b>	<b>61,462,688</b>	<b>57,091,605</b>	<b>52%</b>
<b>NON-OPERATING</b>						
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%
<b>TOTAL NON-OPERATING</b>	<b>26,307,054</b>	<b>7,034,972</b>	<b>161,135</b>	<b>10,457,327</b>	<b>15,849,727</b>	<b>40%</b>
<b>TOTAL</b>	<b>144,861,347</b>	<b>14,878,325</b>	<b>362,537</b>	<b>71,920,014</b>	<b>72,941,333</b>	<b>50%</b>

\* 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

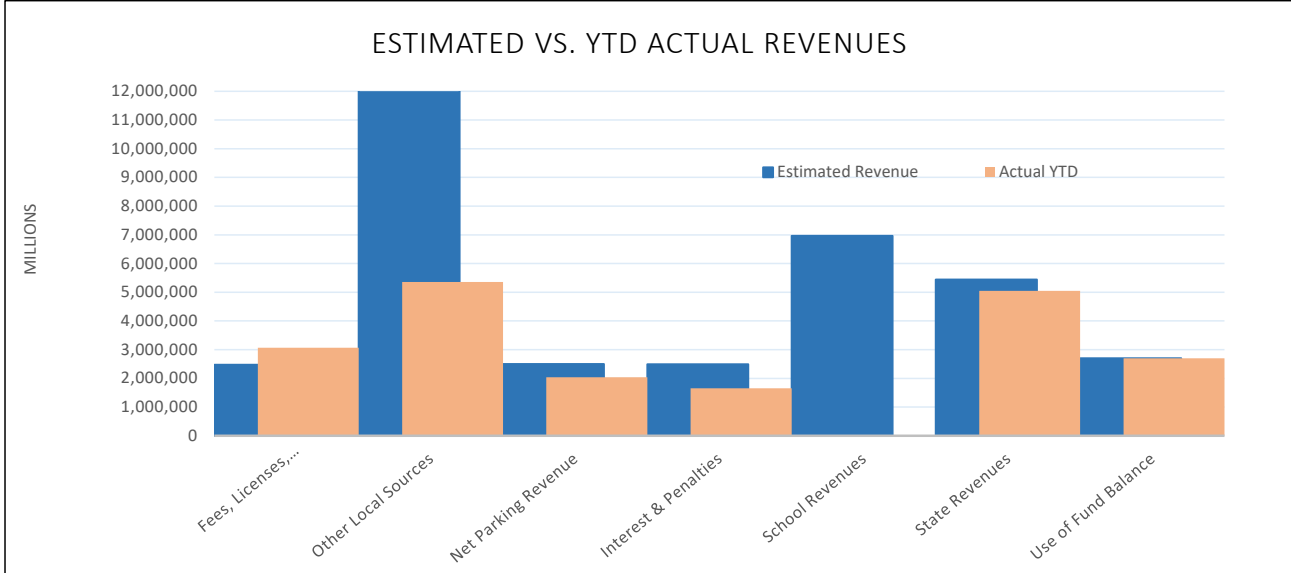
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 25	23,609,021	7,509,292	7,815,250	9,929,459	7,816,130	14,878,325
FY 24	21,522,860	7,147,423	7,220,230	7,448,879	9,975,659	16,254,429
FY 23	20,287,198	4,569,619	10,531,919	7,378,917	7,143,760	16,451,472
FY 22	17,738,540	4,361,281	10,926,992	6,719,189	6,214,851	16,285,946

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN 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 REVENUES

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

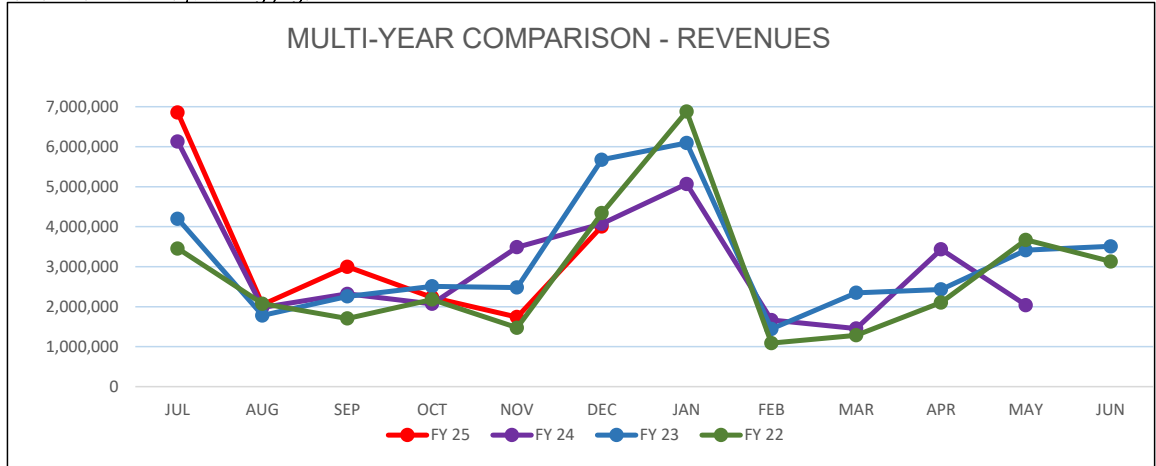


REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD RECEIVED	% RECEIVED
Fees, Licenses, Permits	2,474,600	7%	3,066,990	124%
Other Local Sources	12,061,532	35%	5,353,596	44%
Net Parking Revenue	2,500,000	7%	2,036,962	81%
Interest & Penalties	2,489,800	7%	1,651,469	66%
School Revenues	6,964,600	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%
<b>TOTAL</b>	<b>\$ 34,635,559</b>	<b>100%</b>	<b>\$ 19,882,533</b>	<b>57%</b>

*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	1,739,330	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

FY	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

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

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
<b>FINANCE</b>				
PROPERTY TAXES	110,225,788	111,683,010	111,683,010	101%
PROPERTY TAX-ABATED	0	(39,969)	(350,204)	0%
<b>TOTAL PROPERTY TAXES</b>	<b>110,225,788</b>	<b>111,643,041</b>	<b>111,332,806</b>	<b>101%</b>
<b>LOCAL FEES, LICENSES, PERMITS</b>				
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	0	0%
NEW DRIVEWAY PERMIT	500	0	375	75%
OUTDOOR POOL	40,000	0	45,393	113%
RECREATION DEPARTMENT	275,000	27,187	150,020	55%
BOAT RAMP FEES	20,000	30	12,613	63%
RECREATION RENTALS	10,000	9,210	19,600	196%
HEALTH FOOD PERMITS	110,000	(104)	89,914	82%
<b>TOTAL LOCAL FEES, LICENSES AND PERMITS</b>	<b>2,474,600</b>	<b>289,638</b>	<b>3,066,990</b>	<b>124%</b>
<b>OTHER LOCAL SOURCES</b>				
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	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	1,852,932	154,411	926,466	50%
SALE - MUNICIPAL PROP	6,000	8,602	8,602	143%
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%
<b>TOTAL OTHER LOCAL SOURCES</b>	<b>12,061,532</b>	<b>985,475</b>	<b>5,353,596</b>	<b>44%</b>



# GENERAL FUND

## DETAILED REVENUE REPORT

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

<b>PARKING REVENUES</b>				
PARKING METER FEE	4,400,000	444,791	2,740,622	62%
METER SPACE RENTAL	160,000	8,720	97,364	61%
CHARGING STATION	17,500	1,778	10,081	58%
PARKING AREA SERVICE AGREEMENT	52,000	0	0	0%
HANOVER TRANSIENT	2,350,000	169,536	1,171,901	50%
HANOVER PASSES	1,168,800	95,560	562,523	48%
HANOVER PARKING SIGN PERMIT	0	0	50	0%
FOUNDRY PL TRANSIENT	430,000	43,098	315,653	73%
FOUNDRY PL PASSES	523,500	41,900	230,891	44%
PASS REINSTATEMENT	750	0	105	14%
FOUNDRY PL PASS REINSTATEMENT	750	15	180	24%
PARKING VIOLATIONS	1,000,000	135,184	708,642	71%
IMMOBILIZATION ADMIN FEE	6,000	150	3,600	60%
<b>TOTAL PARKING REVENUES</b>	<b>10,109,300</b>	<b>940,732</b>	<b>5,841,612</b>	<b>58%</b>
TRANSFER TO PARKING FUND	(7,609,300)	(634,108)	(3,804,650)	50%
<b>NET PARKING REVENUES FOR GENERAL FUND</b>	<b>2,500,000</b>	<b>306,624</b>	<b>2,036,962</b>	<b>81%</b>
<b>INTEREST &amp; PENALTIES</b>				
INTEREST ON TAXES	170,000	3,060	91,065	54%
INTEREST ON INVESTMENT	2,319,800	180,201	1,560,404	67%
<b>TOTAL INTEREST &amp; PENALTIES</b>	<b>2,489,800</b>	<b>183,261</b>	<b>1,651,469</b>	<b>66%</b>
<b>SCHOOL REVENUES</b>				
TUITION	6,954,600	8,800	21,058	0%
OTHER SOURCES	10,000	250	485	5% *
<b>TOTAL SCHOOL REVENUES</b>	<b>6,964,600</b>	<b>9,050</b>	<b>21,543</b>	<b>0%</b>
<b>INTERGOVERNMENTAL REVENUES</b>				
ROOMS AND MEALS TAX	2,080,000	2,232,998	2,232,998	107%
HIGHWAY BLOCK GRANT	441,000	0	265,436	60%
SCHOOL BLDG AID	740,973	0	370,487	50%
ARPA	2,183,054	0	2,183,054	100%
<b>TOTAL STATE REVENUES</b>	<b>5,445,027</b>	<b>2,232,998</b>	<b>5,051,974</b>	<b>93%</b>
<b>USE OF FUND BALANCE</b>				
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%
<b>TOTAL USE OF FUND BALANCE</b>	<b>2,700,000</b>	<b>0</b>	<b>2,700,000</b>	<b>100%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>144,861,347</b>	<b>115,650,087</b>	<b>131,215,339</b>	<b>91%</b>

\*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		
<u>Meter Size</u>	<u>Monthly Rate</u>	
5/8"	\$4.95	
3/4"	\$4.95	
1"	\$8.27	
1 1/2"	\$14.25	
2"	\$22.91	
3"	\$36.26	
4"	\$68.74	
6"	\$120.27	
8"	\$168.01	
10"	\$252.02	

Water Irrigation User Rate	
Irrigation charges are based on a three-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

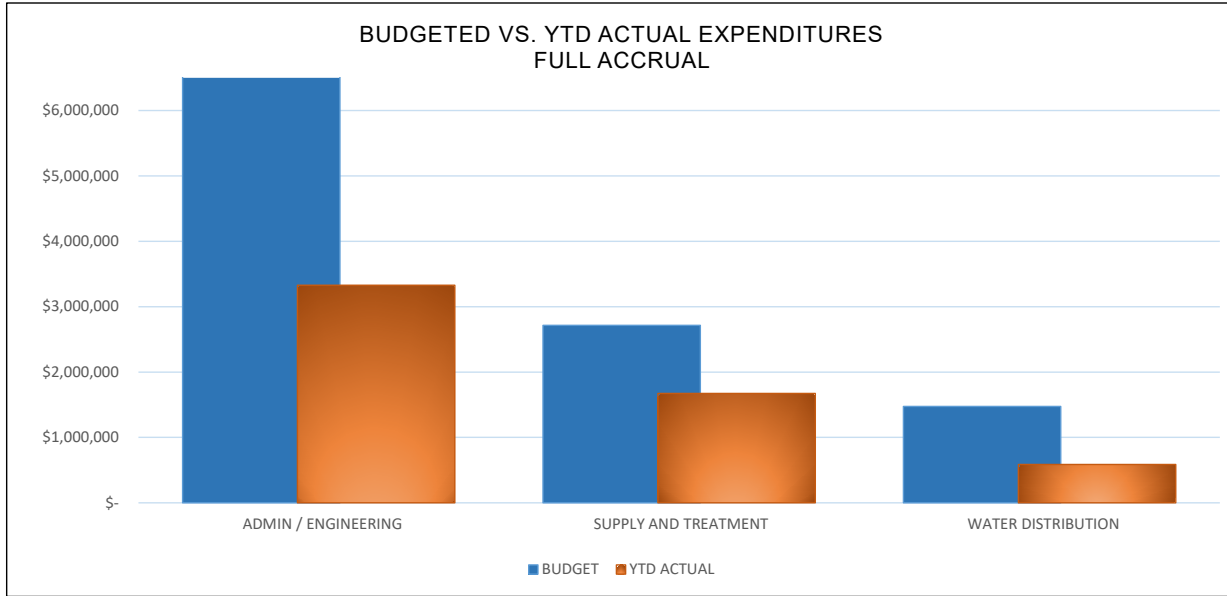
Water and Sewer Revenues are comprised of many Revenue fees. Below is a description of each Revenue fee associated with each Enterprise Fund.

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

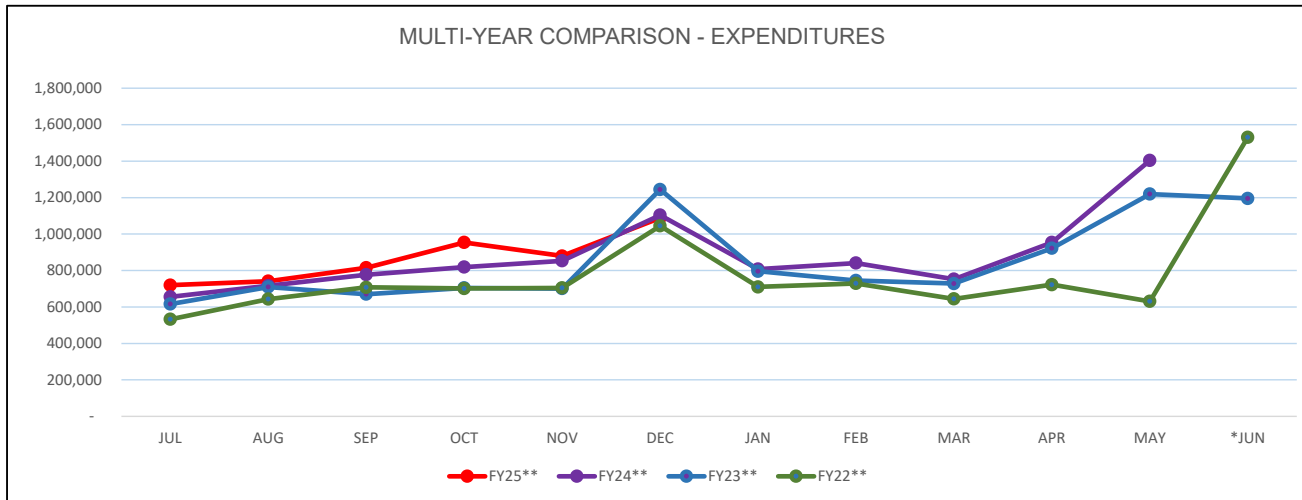
Sewer Revenue Fees
- <i>Sewer Fees</i> : Sewer charges based on water consumption
- <i>Other Charges</i> : Septage, permits, and capacity use surcharge
- <i>State Revenues</i> : State Aid Grants
- <i>Other Financing Sources</i> : Interest on investments and special agreements

## WATER FUND EXPENDITURES

### MONTH ENDING DECEMBER 31, 2024 - 50.0% 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	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%
<b>TOTAL</b>	<b>13,022,597</b>	<b>1,088,374</b>	<b>631,984</b>	<b>5,830,668</b>	<b>7,191,929</b>	<b>44.8%</b>



\*June includes YE Encumbrances

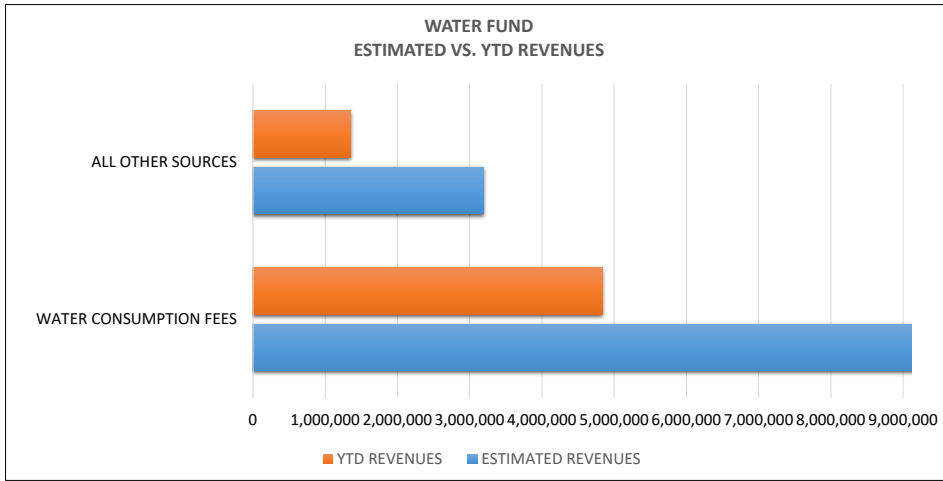
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY25**	719,773	741,692	814,958	954,211	879,676	1,088,374
FY24**	655,500	716,920	777,153	818,563	853,041	1,104,030
FY23**	615,860	709,431	670,303	704,846	700,714	1,244,543
FY22**	532,364	642,993	707,475	701,567	704,359	1,044,660

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN 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

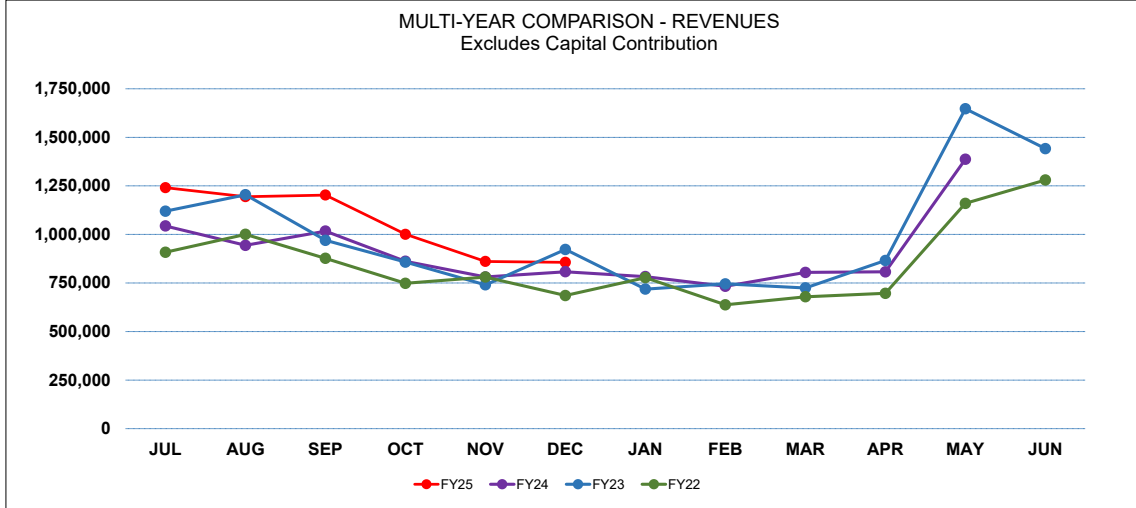
# WATER FUND REVENUES

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



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
<b>Total to date</b>	<b>\$13,405,268</b>

	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%
<b>TOTAL</b>	<b>14,137,853</b>	<b>100.0%</b>	<b>6,355,518</b>	<b>45.0%</b>



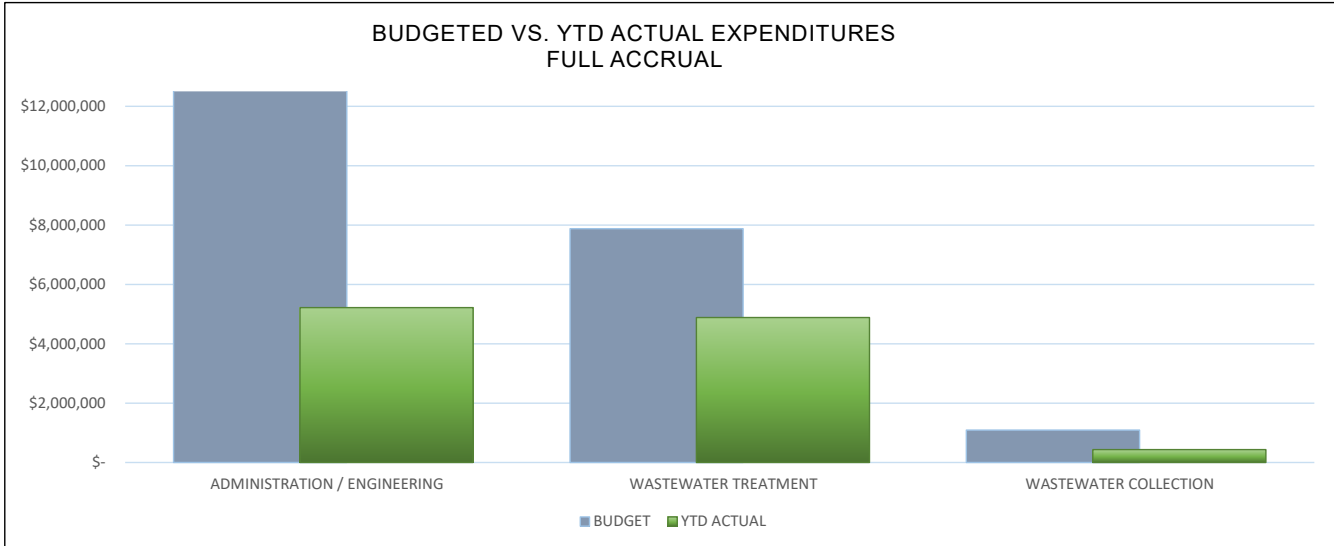
REVENUES: EXCLUDES CAPITAL CONTRIBUTION						
FY	JUL	AUG	SEP	OCT	NOV	*DEC
FY25	1,240,771	1,194,405	1,202,509	1,000,617	860,953	856,263
FY24	1,043,413	943,735	1,017,122	861,608	780,900	807,795
FY23	1,119,588	1,204,183	969,804	857,373	740,369	922,511
FY22	908,170	1,000,215	876,810	748,344	780,507	685,424

FY	JAN	FEB	MAR	APR	MAY	JUN
FY25	-	-	-	-	-	-
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

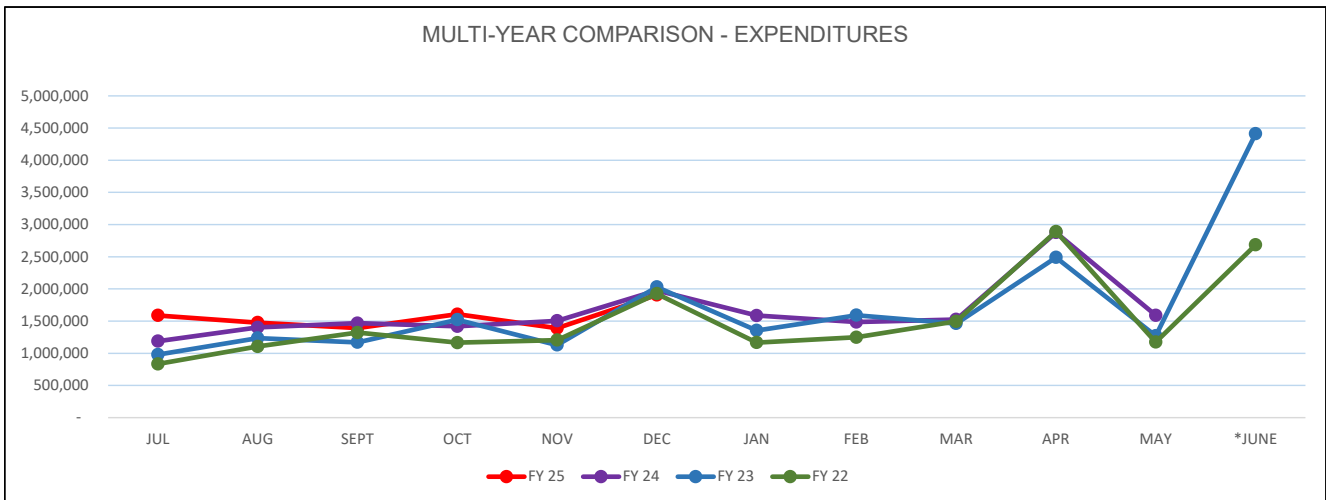
\*Estimated

## SEWER FUND EXPENDITURES

### MONTH ENDING DECEMBER 31, 2024 - 50.0% 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	1,328,760	163,696	5,217,958	7,845,760	39.9%
WASTEWATER TREATMENT	7,879,621	506,059	1,434,661	4,883,711	2,995,910	62.0%
WASTEWATER COLLECTION	1,092,403	71,474	64,691	434,046	658,357	39.7%
TRANSFER TO STORMWATER	486,628	-	-	486,628	-	100.0%
<b>TOTAL</b>	<b>22,522,370</b>	<b>1,906,293</b>	<b>1,663,048</b>	<b>11,022,343</b>	<b>11,500,027</b>	<b>48.94%</b>



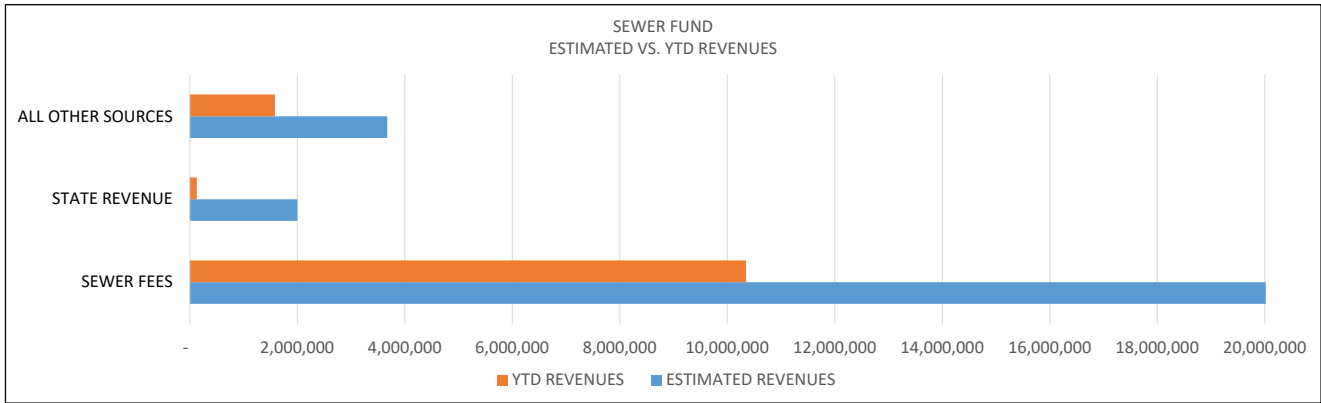
\*June includes YE Encumbrances

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	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

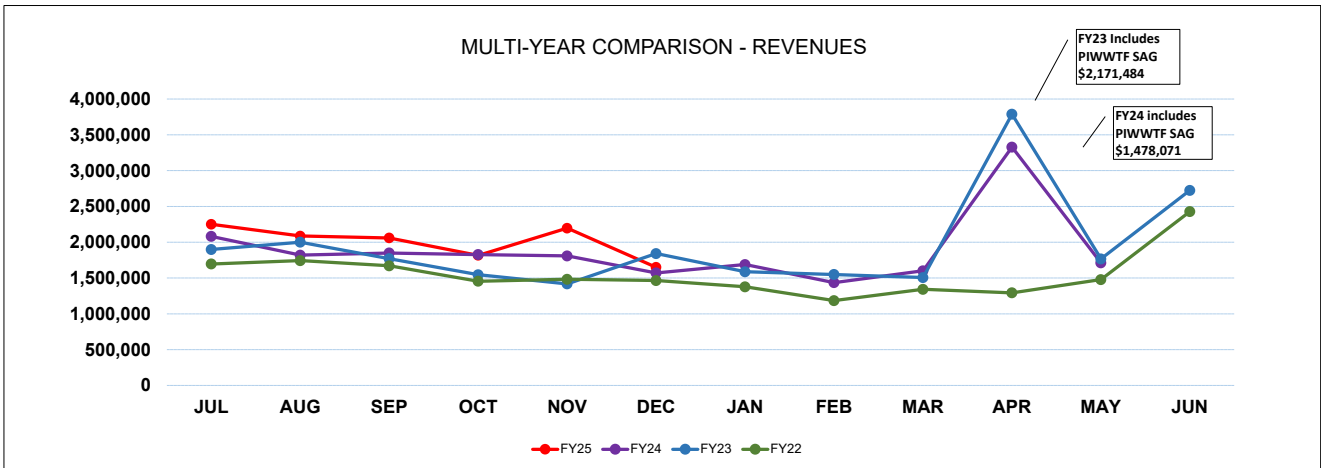
# SEWER FUND REVENUES

**MONTH ENDING DECEMBER 31, 2024 - 50.0% 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%	10,346,875	50.9%
OTHER CHARGES	540,000	2.1%	162,343	30.1%
STATE REVENUE	2,001,776	7.7%	130,609	6.5%
OTHER FINANCING SOURCES	3,133,599	12.0%	1,421,209	45.4%
<b>TOTAL</b>	<b>25,990,332</b>	<b>100.0%</b>	<b>12,061,035</b>	<b>46.4%</b>



FY	JUL	AUG	SEP	OCT	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

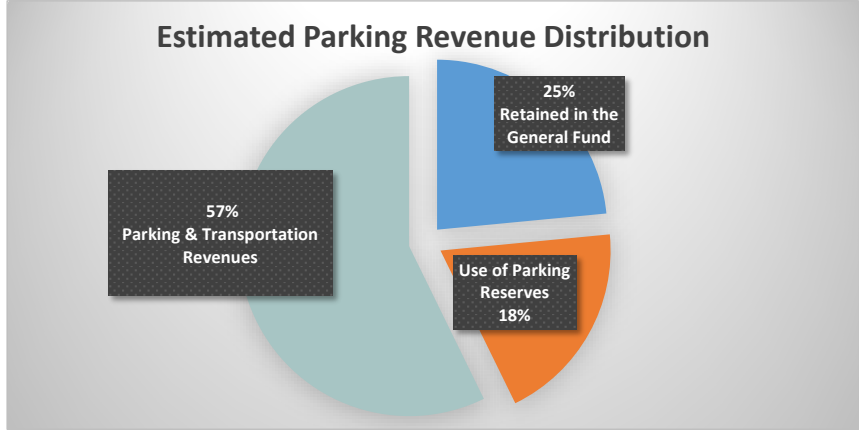
The Parking & Transportation fund is a Special Revenue Fund that accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

### REVENUES

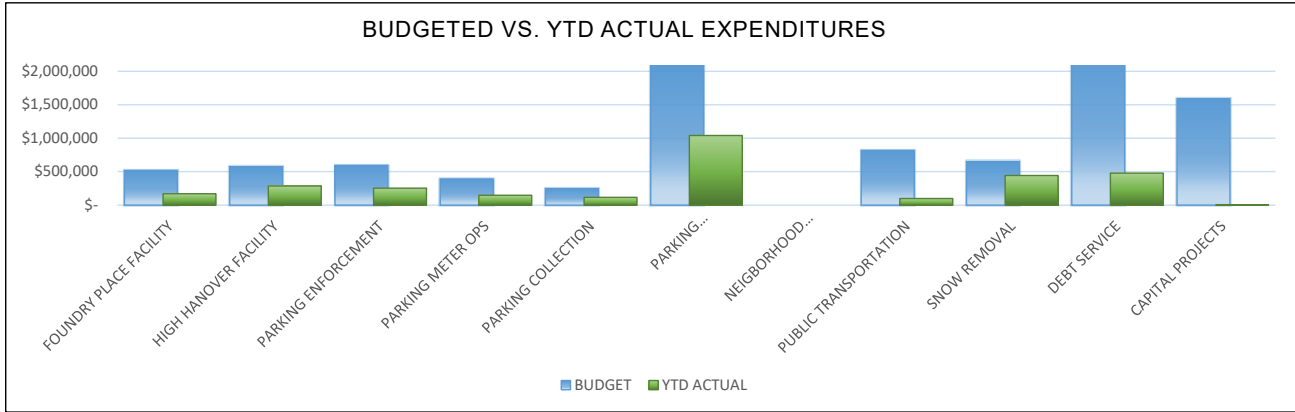
Parking & Transportation expenditures are funded 100% from parking related revenues.  
 Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.  
 The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

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%
<b>TOTAL</b>	<b>10,448,774</b>	<b>915,289</b>	<b>765,337</b>	<b>4,028,513</b>	<b>6,420,261</b>	<b>38.6%</b>