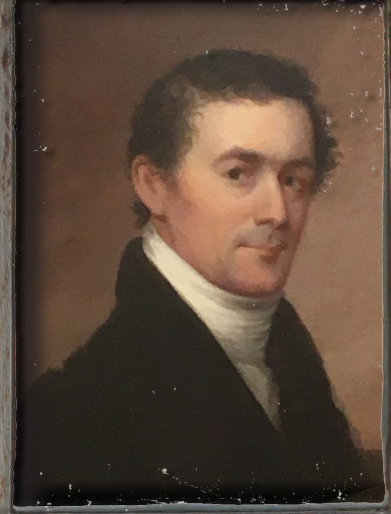


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City of Portsmouth, NH

FY2025 Monthly Financial Summary Report
Month Ending February 28, 2025 - 66.7% of Fiscal Year

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Financial Documents

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

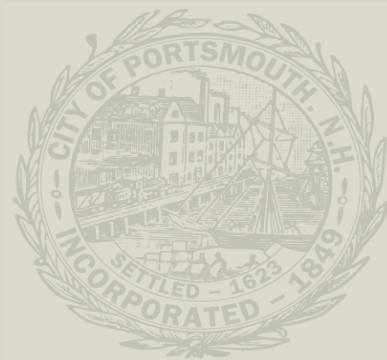
www.portsmouthnh.gov/Finance

Capital Improvement Plan (CIP) - A six-year long-term plan for major capital projects.

Annual Proposed Budget Document - The proposed budget document for all appropriated City Funds: General, Water, Sewer, Parking & Transportation, Community Development, Stormwater, Indoor Pool, Community Campus, and Prescott Park.

Annual Comprehensive Financial Report (ACFR) - This report is compiled by the Finance Department and audited by an external independent auditing firm. It is composed of three sections: Introductory, Financial Statements, and Statistical.

Popular Annual Financial Report (PAFR) - This document is intended to extract financial results from the Annual Comprehensive Financial Report and convey in an easy to read and understand format highlighting pertinent financial information including expenditures, revenues, fund balance, debt service, and capital asset investment for Governmental and Proprietary Funds.



General Terms and Information

The Monthly Financial Summary Report is submitted in accordance with section 7.15 of the City Charter. This report prepared by the Finance Department provides a summary of the Fiscal Year 2025 Estimated Revenues vs. Year-to-Date Actuals and Budgeted Expenditures vs. Year-to-Date Actuals.

This report is intended to update the reader on the status of revenues and expenditures to date. It is important to note that this information is unaudited and the numbers provided are not final. At anytime, adjusting entries may be made after the submission of this report.

The Funds included in this report are:

General Fund - Expenditures for services provided by the Police, Fire, School and General Government Departments. The primary sources of revenue for the General Fund are: property taxes, unrestricted state revenue sharing grants, and fees for services rendered.

Enterprise Fund - Water Division - Accounts for the operation of a water treatment plant, City wells and water system. **Sewer Division** - Accounts for the operation of two sewer treatment plants, pumping stations and sewer lines. The activities of both of these funds are self-supporting based on user charges.

Special Revenue Fund - The Parking & Transportation Special Revenue Fund accounts for operations of the City's parking facilities, parking enforcement, parking meter operations and parking administration funded by revenues generated from these parking activities.

General Terms

Annualized Expenditures - General Fund only. The Police, Fire, School, and General Government departments appropriate a predetermined amount for Health Insurance premiums and Leave at Termination. In July of each year, the total budget is transferred to the stabilization funds from which the liabilities are paid. These transfers are noted on page 4 of this report. For detailed information on Health Insurance Stabilization Fund and Leave at Termination Stabilization Fund, please refer to the FY2025 Proposed Annual Budget on the City's website.

Encumbrances - Used to record the estimated amount of purchase orders, contracts, or salary commitments chargeable to an appropriation.

Full Accrual Basis of Accounting - A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

Cash Requirements - The cash basis of accounting is a method of recording accounting transactions for revenue and expenses only when the corresponding cash is received or payments are made.

GENERAL FUND - FISCAL YEAR 2025

The General Fund Budget represents: appropriations for the *Operating Budget* (services provided by the General Government, Police, Fire, and School Departments), the *Non-Operating Budget* (Debt Service, County Tax, Overlay, Capital Outlay), and other non-operating expenditures not associated with individual departments.

OPERATING BUDGET

- Fire Department
- Police Department
- School Department
- General Government Departments:
 - General Administration
Mayor/City Manager, City Clerk, Legal, Human Resources, Information Technology, Economic and Community Development, and other General Administration
 - Finance and Administration
Accounting, Assessing, Purchasing, Tax Collection, and Billing
 - Regulatory Services
Planning, Inspection, Health Departments
 - Public Works
 - Community Services
Recreation & Senior Services, Public Library, Welfare, Outside Social Services

NON-OPERATING BUDGET

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

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

FY 2025 GENERAL FUND BUDGET

ESTIMATED REVENUES

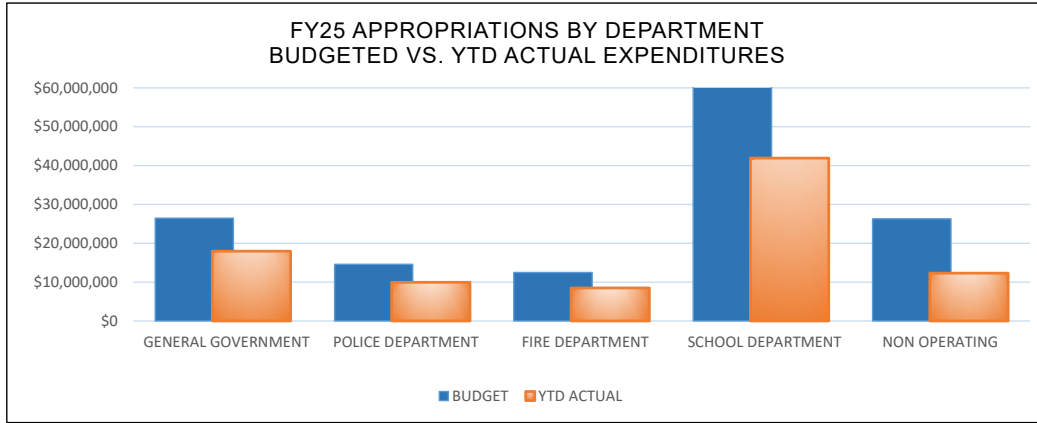
	Approved	% of Total
Local Fees, Licenses, Permits	\$ 2,474,600	1.7%
Other Local Sources	12,061,532	8.3%
Net Parking Revenues	2,500,000	1.7%
Interest/Penalties	2,489,800	1.7%
School Tuition/Other	6,964,600	4.8%
Intergovernmental Revenues	5,445,027	3.8%
Use of Fund Balance	2,700,000	1.9%
Estimated Property Tax	110,225,788	76.1%
	\$ 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 FEBRUARY 28, 2025 - 66.7% OF FISCAL YEAR



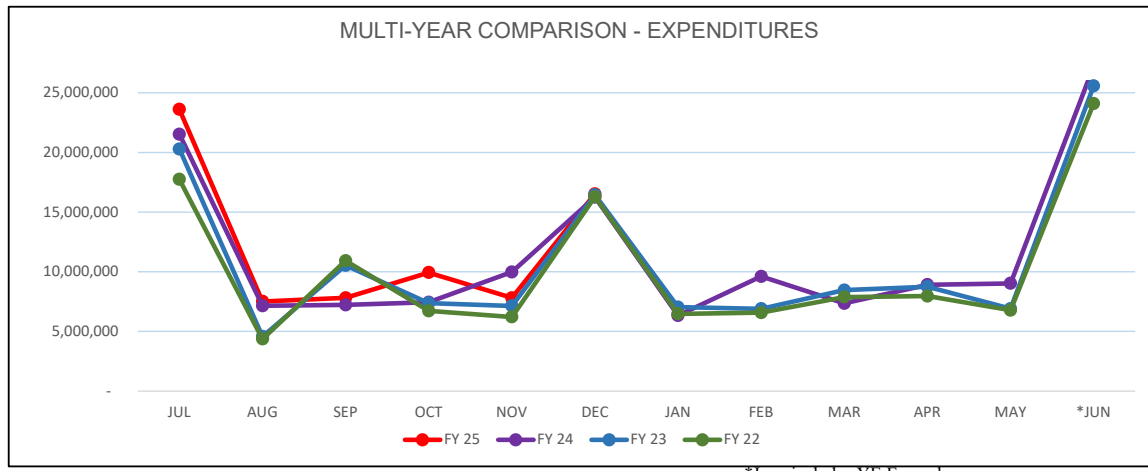
GENERAL FUND	APPROPRIATION	PERIOD EXPENDITURES	ENCUMBRANCES	YTD ACTUAL EXPENDITURES (WITH ENC)	YTD BALANCE REMAINING	% ENC/ EXPENDED
OPERATING						
GENERAL GOVERNMENT	26,470,064	2,104,976	184,286	17,959,334	8,510,730	68%
POLICE DEPARTMENT	14,586,704	789,288	7,405	9,948,011	4,638,693	68%
FIRE DEPARTMENT	12,507,527	815,588	34,427	8,494,898	4,012,629	68%
SCHOOL DEPARTMENT	64,061,713	4,200,624	-	41,921,166	22,140,547	65%
COLLECTIVE BARGAINING	-	-	-	-	-	-
*TRANSFER TO OTHER FUNDS	928,285	-	-	928,285	-	100%
TOTAL OPERATING	118,554,293	7,910,476	226,118	79,251,694	39,302,599	67%
NON-OPERATING						
DEBT SERVICE	14,284,300	6,300	-	3,245,381	11,038,919	23%
COUNTY TAX	5,730,000	-	-	5,826,090	(96,090)	102%
CAPITAL OUTLAY	1,638,000	46,820	114,315	275,596	1,362,404	17%
OTHER NON-OPERATING	4,654,754	67,270	10,664	2,962,936	1,691,818	64%
TOTAL NON-OPERATING	26,307,054	120,390	124,979	12,310,003	13,997,051	47%
TOTAL	144,861,347	8,030,866	351,097	91,561,697	53,299,650	63%

* TRANSFER TO INDOOR POOL, PRESCOTT PARK, AND COMMUNITY CAMPUS

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

December
County Tax Bill is due.

December & June
Majority of Bond Payments are due.



*June includes YE Encumbrances

FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 25	23,609,021	7,509,292	7,815,250	9,929,459	7,816,130	16,529,178
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	27,220,462
FY 23	7,033,703	6,897,986	8,459,313	8,753,911	6,905,893	25,570,833
FY 22	6,472,582	6,573,355	7,875,895	7,959,747	6,777,907	24,097,235

GENERAL FUND DETAIL DEPARTMENT EXPENDITURES

MONTH ENDING FEBRUARY 28, 2025 - 66.7% OF FISCAL YEAR

	APPROPRIATION	PERIOD EXPENDITURES	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE REMAINING	% ENC/EXPENDED
GENERAL GOVERNMENT						
SALARIES	12,253,925	924,756	-	7,629,492	4,624,433	62%
PART TIME SALARIES	1,180,236	58,640	-	643,480	536,756	55%
OVERTIME	392,500	123,342	-	344,537	47,963	88%
LONGEVITY	94,244	831	-	85,895	8,349	91%
* LEAVE AT TERMINATION	350,000	-	-	350,000	-	100%
* HEALTH STABILIZATION FUND	2,209,576	-	-	2,209,576	-	100%
HEALTH PREMIUM STIPEND	38,000	-	-	13,333	24,667	35%
RETIREMENT	1,816,391	141,345	-	1,159,723	656,668	64%
OTHER BENEFITS	1,494,763	99,274	-	958,916	535,847	64%
OTHER OPERATING	6,640,429	756,788	184,286	4,564,381	2,076,048	69%
GENERAL GOVERNMENT TOTAL	26,470,064	2,104,976	184,286	17,959,334	8,510,730	68%
<i>*Annualized Expenditures</i>	<i>(2,559,576)</i>	<i>-</i>	<i>-</i>	<i>(2,559,576)</i>	<i>-</i>	<i>-</i>
Net total	23,910,488	2,104,976	184,286	15,399,758	8,510,730	64%
POLICE DEPARTMENT						
SALARIES	7,308,116	449,082	-	4,231,183	3,076,933	58%
PART TIME SALARIES	190,447	10,673	-	142,979	47,468	75%
OVERTIME	720,775	57,065	-	793,940	(73,165)	110%
HOLIDAY	249,625	15,529	-	186,058	63,567	75%
LONGEVITY	54,334	(2,054)	-	54,568	(234)	100%
STIPENDS	171,094	907	-	64,448	106,646	38%
SPECIAL DETAIL	97,484	128	-	47,115	50,369	48%
* LEAVE AT TERMINATION	180,203	-	-	180,203	-	100%
* HEALTH INSURANCE	1,711,360	-	-	1,711,360	-	100%
HEALTH PREMIUM STIPEND	16,250	-	-	8,667	7,583	53%
RETIREMENT	2,326,054	140,744	-	1,489,836	836,218	64%
OTHER BENEFITS	566,628	26,696	-	370,643	195,985	65%
OTHER OPERATING	994,334	90,517	7,405	667,010	327,324	67%
POLICE DEPARTMENT TOTAL	14,586,704	789,288	7,405	9,948,011	4,638,693	68%
<i>*Annualized Expenditures</i>	<i>(1,891,563)</i>	<i>-</i>	<i>-</i>	<i>(1,891,563)</i>	<i>-</i>	<i>-</i>
Net total	12,695,141	789,288	7,405	8,056,448	4,638,693	63%
FIRE DEPARTMENT						
SALARIES	5,186,397	392,204	-	3,246,078	1,940,319	63%
PART TIME SALARIES	31,079	3,243	-	20,324	10,755	65%
OVERTIME	1,602,948	142,597	-	1,118,145	484,803	70%
HOLIDAY	223,462	16,748	-	171,368	52,094	77%
LONGEVITY	32,423	-	-	30,084	2,339	93%
CERTIFICATION STIPENDS	414,459	29,501	-	258,218	156,241	62%
* LEAVE AT TERMINATION	120,084	-	-	120,084	-	100%
* HEALTH INSURANCE	892,822	-	-	892,822	-	100%
HEALTH PREMIUM STIPEND	192,529	-	-	77,428	115,101	40%
RETIREMENT	2,257,092	175,152	-	1,452,849	804,243	64%
OTHER BENEFITS	780,327	16,111	-	686,428	93,899	88%
OTHER OPERATING	773,905	40,032	34,427	421,071	352,834	54%
FIRE DEPARTMENT TOTAL	12,507,527	815,588	34,427	8,494,898	4,012,629	68%
<i>*Annualized Expenditures</i>	<i>(1,012,906)</i>	<i>-</i>	<i>-</i>	<i>(1,012,906)</i>	<i>-</i>	<i>-</i>
Net total	11,494,621	815,588	34,427	7,481,992	4,012,629	65%
SCHOOL						
SALARIES	33,683,541	2,678,057	-	19,318,165	14,365,376	57%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	9,963,182	-	-	9,963,182	-	100%
RETIREMENT	6,080,541	455,727	-	3,362,145	2,718,396	55%
WORKERS COMPENSATION	164,124	-	-	139,275	24,849	85%
OTHER BENEFITS	3,771,192	274,145	-	2,064,084	1,707,108	55%
OTHER OPERATING	10,099,133	792,695	-	6,774,315	3,324,818	67%
SCHOOL DEPARTMENT TOTAL	64,061,713	4,200,624	-	41,921,166	22,140,547	65%
<i>*Annualized Expenditures</i>	<i>(10,263,182)</i>	<i>-</i>	<i>-</i>	<i>(10,263,182)</i>	<i>-</i>	<i>-</i>
Net total	53,798,531	4,200,624	-	31,657,984	22,140,547	59%
NON-OPERATING						
DEBT SERVICE	14,284,300	6,300	-	3,245,381	11,038,919	23%
COUNTY TAX	5,730,000	-	-	5,826,090	(96,090)	102%
CAPITAL OUTLAY	1,638,000	46,820	114,315	275,596	1,362,404	17%
OTHER NON-OPERATING	4,654,754	67,270	10,664	2,962,936	1,691,818	64%
NON-OPERATING TOTAL	26,307,054	120,390	124,979	12,310,003	13,997,051	47%
COLLECTIVE BARGAINING CONTINGENCY	-	-	-	-	-	-
TRANSFER TO INDOOR POOL	200,000	-	-	200,000	-	100%
TRANSFER TO COMMUNITY CAMPUS	465,355	-	-	465,355	-	100%
TRANSFER TO PRESCOTT PARK	262,930	-	-	262,930	-	100%
TOTAL GENERAL FUND	144,861,347	8,030,866	351,097	91,561,697	53,299,650	63%

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

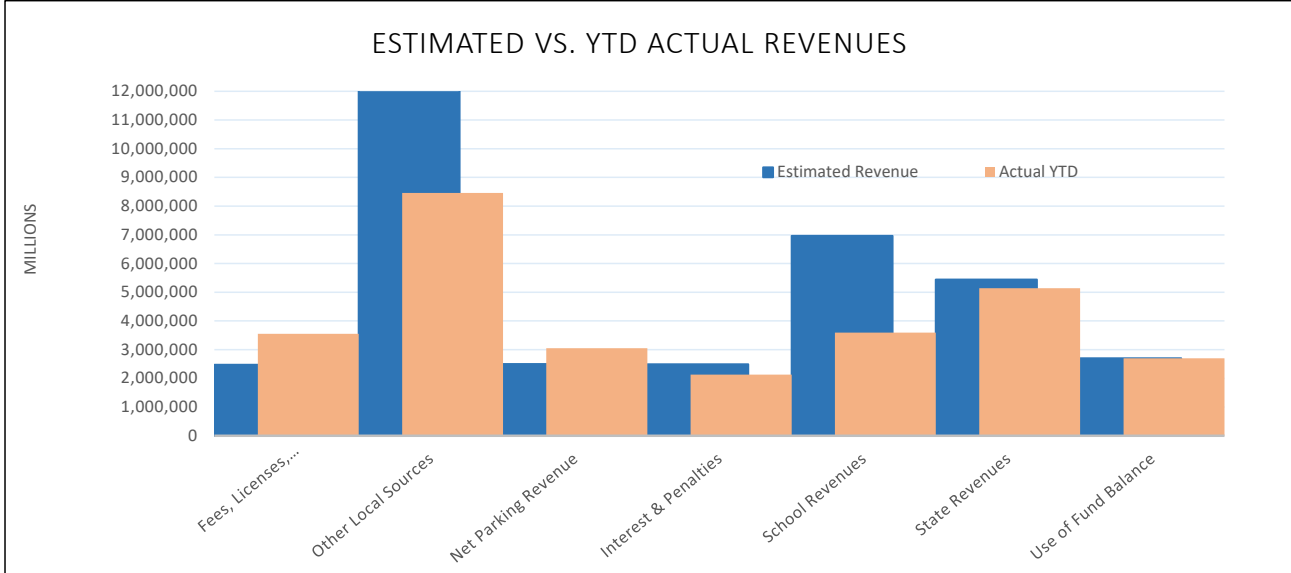
Other Benefits: Dental Ins, Social Security, Medicare, life/disability, and contractual allowances.

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 FEBRUARY 28, 2025 - 66.7% OF FISCAL YEAR

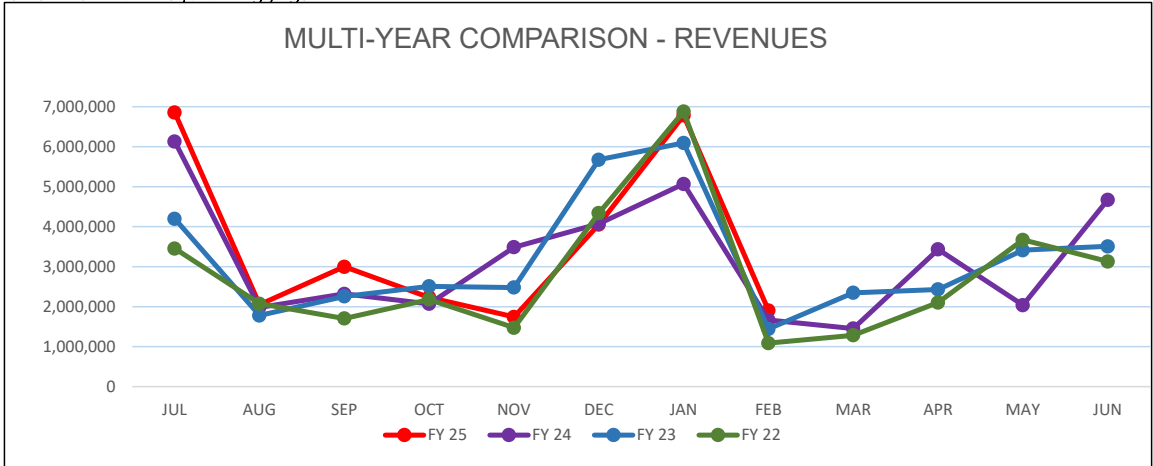


REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD RECEIVED	% RECEIVED
Fees, Licenses, Permits	2,474,600	7%	3,553,127	144%
Other Local Sources	12,061,532	35%	8,456,410	70%
Net Parking Revenue	2,500,000	7%	3,048,884	122%
Interest & Penalties	2,489,800	7%	2,127,510	85%
School Revenues	6,964,600	20%	3,595,219	52%
State Revenues	5,445,027	16%	5,140,453	94%
Use of Fund Balance	2,700,000	8%	2,700,000	100%
TOTAL	\$ 34,635,559	100%	\$ 28,621,602	83%

Line item detail on the following page

July
Annualized Use of Fund Balance and ARPA posted.

January
Annualized Tuition posted.



FY	JUL	AUG	SEP	OCT	NOV	DEC
FY 25	6,853,647	2,053,158	2,998,102	2,231,251	1,744,082	4,054,683
FY 24	6,131,752	1,980,126	2,320,774	2,069,875	3,485,741	4,071,817
FY 23	4,197,325	1,778,885	2,255,331	2,509,608	2,478,122	5,673,534
FY 22	3,453,354	2,073,368	1,704,610	2,178,509	1,473,505	4,340,600

FY	JAN	FEB	MAR	APR	MAY	JUN
FY 25	6,780,480	1,906,249	-	-	-	-
FY 24	5,067,799	1,665,876	1,451,755	3,432,786	2,037,240	4,672,539
FY 23	6,094,525	1,443,756	2,346,319	2,431,485	3,411,537	3,506,944
FY 22	6,880,265	1,088,571	1,283,909	2,104,005	3,669,849	3,129,389

GENERAL FUND

DETAILED REVENUE REPORT

MONTH ENDING FEBRUARY 28, 2025 - 66.7% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	110,225,788	0	111,683,010	101%
PROPERTY TAX-ABATED	0	(15,089)	(374,680)	0%
TOTAL PROPERTY TAXES	110,225,788	(15,089)	111,308,330	101%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	13,000	2,160	10,158	78%
OTHER LICENSES	20,000	115	2,665	13%
PLANNING BOARD/BOA/SITE REVIEW	180,000	5,981	144,764	80%
BUILDING PERMITS	1,605,000	120,351	2,831,215	176%
POLICE ALARMS	30,000	825	24,825	83%
EXCAVATION PERMITS	75,000	825	35,025	47%
FLAGGING PERMIT	20,000	875	13,000	65%
SOLID WASTE	76,000	3,712	70,112	92%
BLASTING PERMIT	100	0	370	370%
NEW DRIVEWAY PERMIT	500	0	375	75%
OUTDOOR POOL	40,000	0	45,393	113%
RECREATION DEPARTMENT	275,000	58,476	239,689	87%
BOAT RAMP FEES	20,000	30	12,643	63%
RECREATION RENTALS	10,000	10,920	32,011	320%
HEALTH FOOD PERMITS	110,000	620	90,884	83%
TOTAL LOCAL FEES, LICENSES AND PERMITS	2,474,600	204,891	3,553,127	144%
OTHER LOCAL SOURCES				
TIMBER TAX	100	0	(0)	0%
PAYMENTS IN LIEU OF TAXES	250,000	0	316,006	126%
MUNICIPAL AGENT FEES	74,000	5,877	53,100	72%
MOTOR VEHICLE FEES	5,300,000	438,101	3,970,280	75%
TITLE APPLICATIONS	9,000	688	6,694	74%
RECREATIONAL VEHICLE REGISTRATION	15,000	3,250	8,047	54%
PDA AIRPORT DISTRICT	2,650,000	(46,683)	1,209,637	46%
WATER/SEWER OVERHEAD	1,852,932	0	1,080,877	58%
SALE - MUNICIPAL PROP	6,000	0	9,677	161%
MISC REVENUE	70,000	6,119	286,350	409%
DOG LICENSES	17,000	303	2,220	13%
MARRIAGE LICENSES	2,200	42	1,414	64%
CERTIFICATES-BIRTH	30,000	2,529	19,931	66%
RENTAL OF CITY PROPERTY	100,000	28,518	120,127	120%
RENTAL OF CITY HALL COM	0	0	1,856	0%
CABLE FRANCHISE FEE	360,000	100,486	258,656	72%
POLICE HAND GUN PERMITS	300	20	140	47%
POLICE OUTSIDE DETAIL	260,000	25,654	282,738	109%
AMBULANCE FEES	1,050,000	144,016	821,576	78%
WELFARE DEPT REIMBURSEMENT	15,000	2,507	7,082	47%
TOTAL OTHER LOCAL SOURCES	12,061,532	711,427	8,456,410	70%

GENERAL FUND

DETAILED REVENUE REPORT

MONTH ENDING FEBRUARY 28, 2025 - 66.7% OF FISCAL YEAR

PARKING REVENUES				
PARKING METER FEE	4,400,000	302,806	3,408,170	77%
METER SPACE RENTAL	160,000	4,670	106,354	66%
CHARGING STATION	17,500	1,873	14,169	81%
PARKING AREA SERVICE AGREEMENT	52,000	0	0	0%
HANOVER TRANSIENT	2,350,000	144,179	1,447,594	62%
HANOVER PASSES	1,168,800	107,397	800,088	68%
HANOVER PARKING SIGN PERMIT	0	0	50	0%
FOUNDRY PL TRANSIENT	430,000	51,505	412,987	96%
FOUNDRY PL PASSES	523,500	39,732	335,913	64%
PASS REINSTATEMENT	750	0	105	14%
FOUNDRY PL PASS REINSTATEMENT	750	0	180	24%
PARKING VIOLATIONS	1,000,000	106,715	957,383	96%
IMMOBILIZATION ADMIN FEE	6,000	300	4,650	78%
TOTAL PARKING REVENUES	10,109,300	759,178	7,487,642	74%
TRANSFER TO PARKING FUND	(7,609,300)	0	(4,438,758)	58%
NET PARKING REVENUES FOR GENERAL FUND	2,500,000	759,178	3,048,884	122%
INTEREST & PENALTIES				
INTEREST ON TAXES	170,000	7,777	104,500	61%
INTEREST ON INVESTMENT	2,319,800	220,462	2,023,010	87%
TOTAL INTEREST & PENALTIES	2,489,800	228,239	2,127,510	85%
SCHOOL REVENUES				
TUITION	6,954,600	2,500	3,594,570	52%
OTHER SOURCES	10,000	14	648	6% *
TOTAL SCHOOL REVENUES	6,964,600	2,514	3,595,219	52%
INTERGOVERNMENTAL REVENUES				
ROOMS AND MEALS TAX	2,080,000	0	2,232,998	107%
HIGHWAY BLOCK GRANT	441,000	0	353,914	80%
SCHOOL BLDG AID	740,973	0	370,487	50%
ARPA	2,183,054	0	2,183,054	100%
TOTAL STATE REVENUES	5,445,027	0	5,140,453	94%
USE OF FUND BALANCE				
USE OF FUND BALANCE	1,000,000	0	1,000,000	100%
RESERVE FOR DEBT	1,600,000	0	1,600,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	100,000	0	100,000	100%
TOTAL USE OF FUND BALANCE	2,700,000	0	2,700,000	100%
TOTAL GENERAL FUND REVENUE	144,861,347	1,891,160	139,929,932	97%

*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

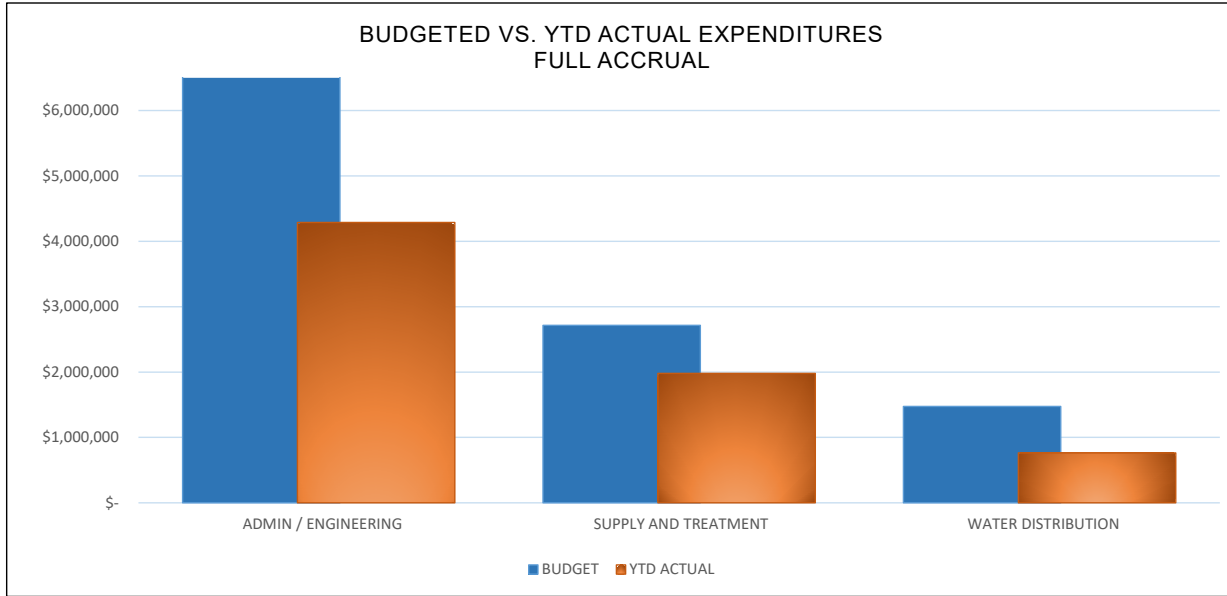
Water and Sewer Revenues are comprised of many Revenue fees. Below is a description of each Revenue fee associated with each Enterprise Fund.

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

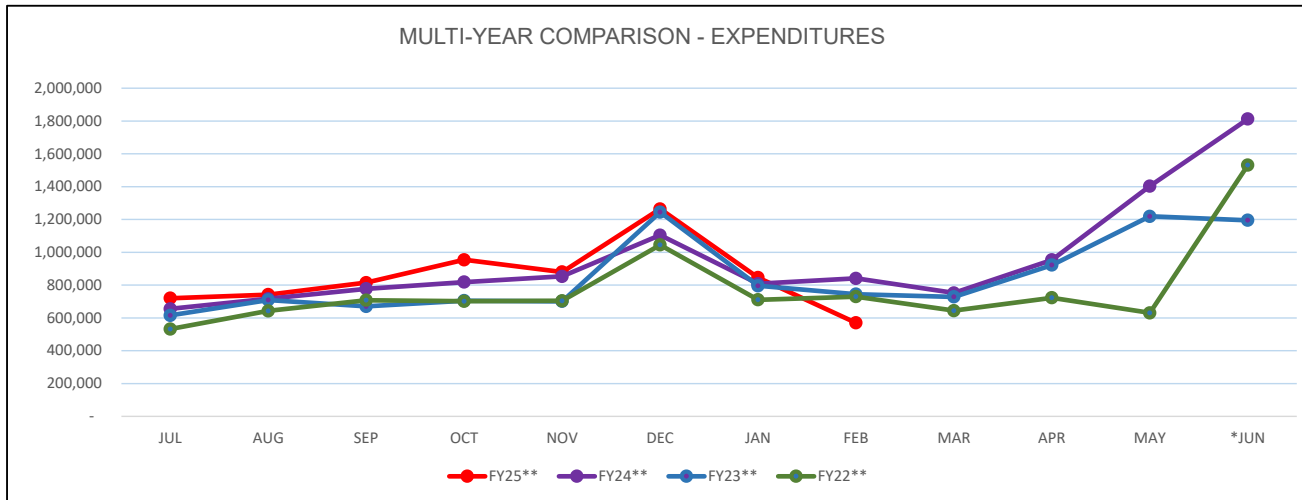
Sewer Revenue Fees
- <i>Sewer Fees</i> : Sewer charges based on water consumption
- <i>Other Charges</i> : Septage, permits, and capacity use surcharge
- <i>State Revenues</i> : State Aid Grants
- <i>Other Financing Sources</i> : Interest on investments and special agreements

WATER FUND EXPENDITURES

MONTH ENDING FEBRUARY 28, 2025 - 66.7% 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	257,949	17,559	4,287,777	3,394,187	55.8%
SUPPLY AND TREATMENT	2,713,383	200,416	420,385	1,979,759	733,624	73.0%
WATER DISTRIBUTION	1,474,430	81,892	52,990	763,210	711,220	51.8%
AIR FORCE OPERATIONS	1,152,820	29,582	106,096	356,546	796,274	30.9%
TOTAL	13,022,597	569,839	597,031	7,387,292	5,635,305	56.7%



*June includes YE Encumbrances

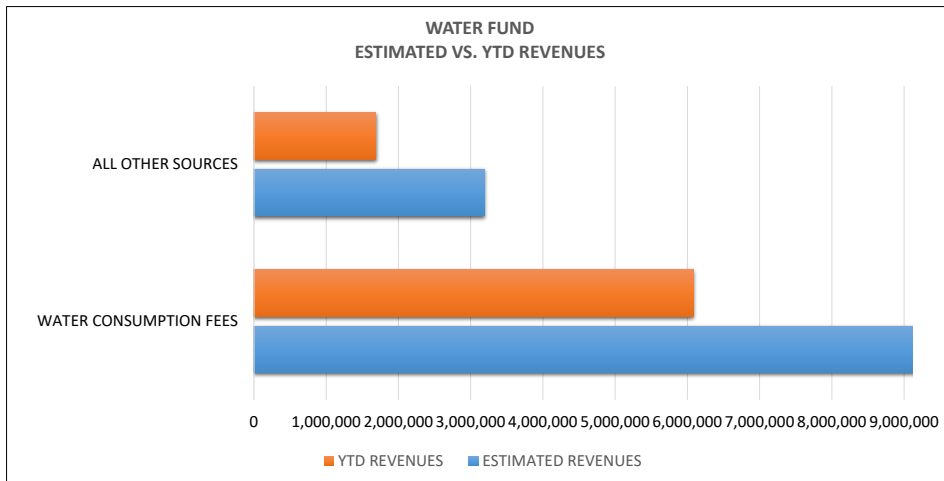
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY25**	719,773	741,692	814,958	954,211	879,676	1,264,339
FY24**	655,500	716,920	777,153	818,563	853,041	1,104,030
FY23**	615,860	709,431	670,303	704,846	700,714	1,244,543
FY22**	532,364	642,993	707,475	701,567	704,359	1,044,660

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN with YE encumbrances
FY25**	845,772	569,839	-	-	-	-
FY24**	807,933	840,689	752,296	953,836	1,403,490	1,811,855
FY23**	796,019	744,926	728,411	922,147	1,219,381	1,195,401
FY22**	710,251	729,304	644,155	722,548	630,826	1,530,668

**includes Air Force Expense

WATER FUND REVENUES

MONTH ENDING FEBRUARY 28, 2025 - 66.7% OF FISCAL YEAR

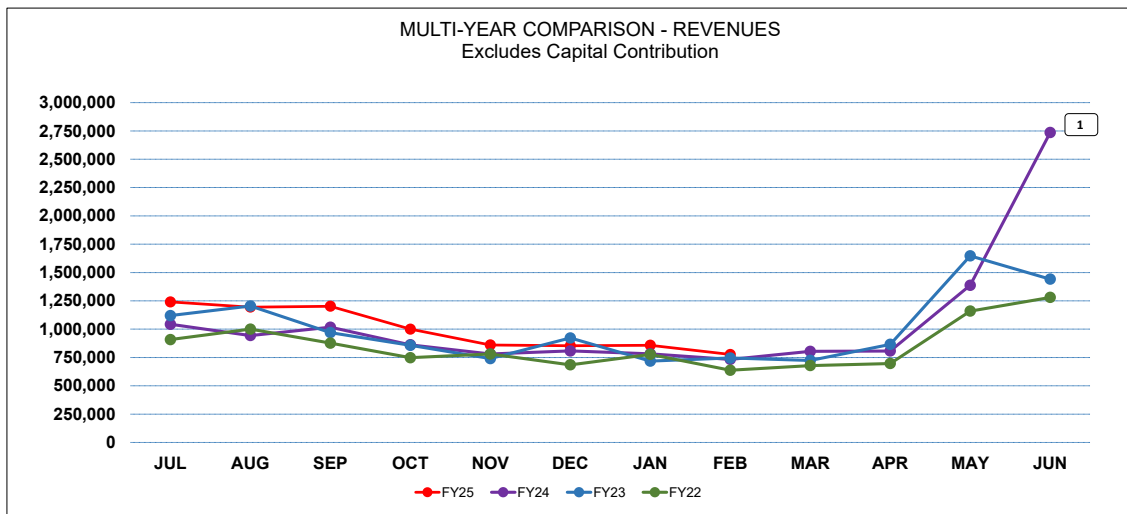


Capital contribution from the Air Force for the Pease Well Mitigation Project:	
FY19	1,771,085
FY20	6,724,550
FY21	4,509,394
FY22	255,518
FY23	144,721
FY24	25,387
FY25 YTD	0
Total to date	\$13,405,268

Water Fund Estimated and Year-to-Date Revenues

(see pg 8 for descriptions)

	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	9,798,124	69.3%	6,088,352	62.1%
OTHER CHARGES	2,495,479	17.7%	1,232,314	49.4%
OTHER FINANCING SOURCES	691,430	4.9%	454,287	65.7%
AIR FORCE OPERATIONS	1,152,820	8.1%	213,159	18.5%
CAPITAL CONTRIBUTIONS	-	0.0%	0	0.0%
TOTAL	14,137,853	100.0%	7,988,111	56.5%



1 Reflects change in bond premium amortization method

REVENUES: EXCLUDES CAPITAL CONTRIBUTION

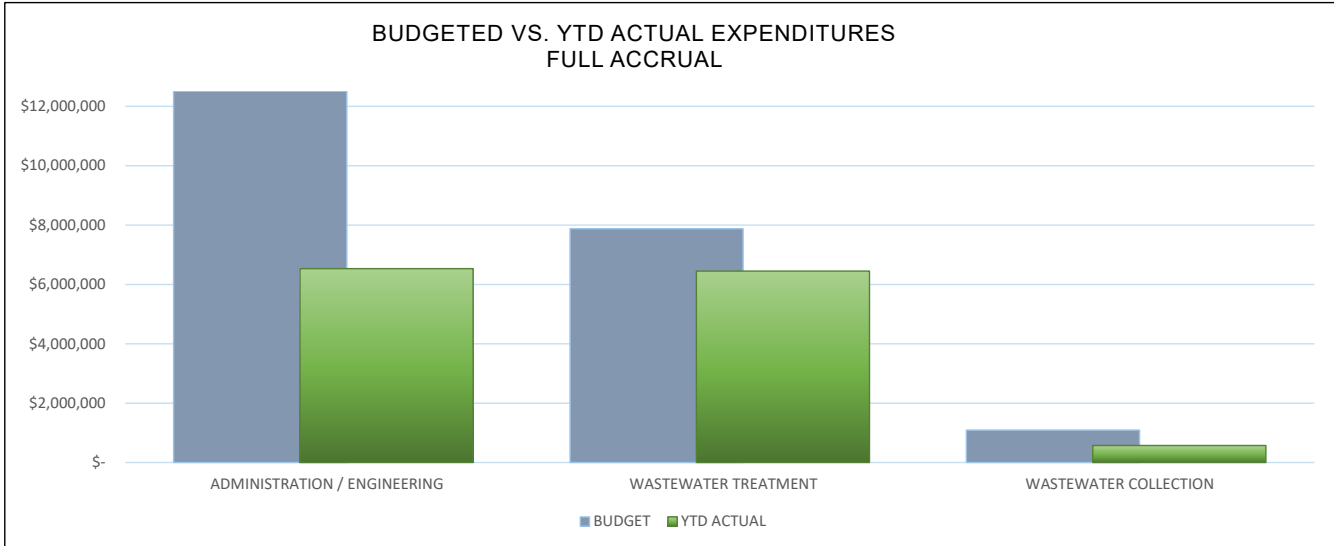
FY	JUL	AUG	SEP	OCT	NOV	DEC
FY25	1,240,771	1,194,405	1,202,509	1,000,617	860,953	853,762
FY24	1,043,413	943,735	1,017,122	861,608	780,900	807,795
FY23	1,119,588	1,204,183	969,804	857,373	740,369	922,511
FY22	908,170	1,000,215	876,810	748,344	780,507	685,424

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

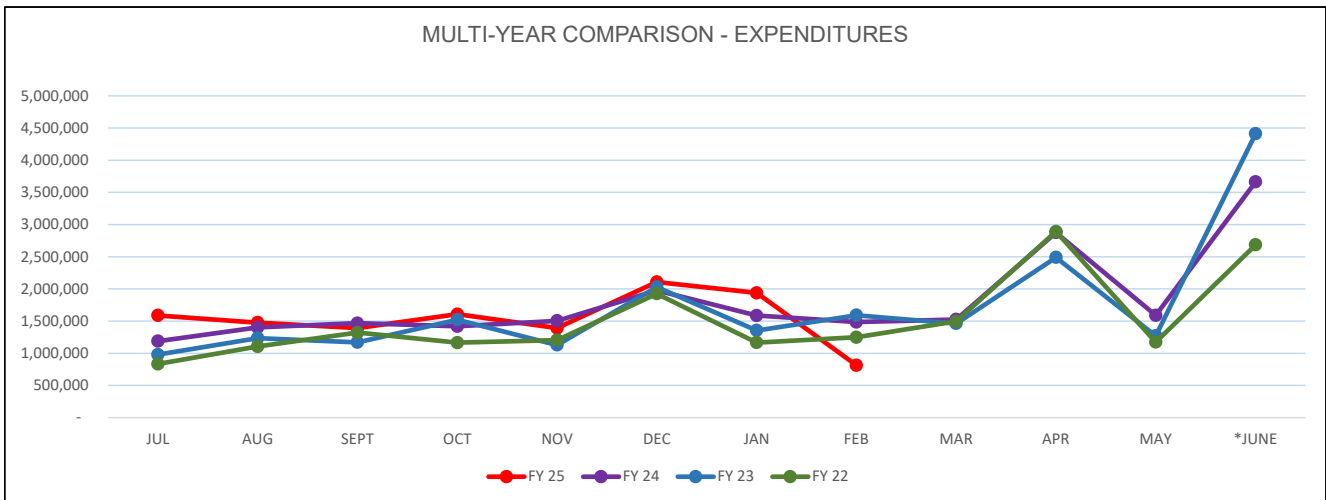
*Estimated

SEWER FUND EXPENDITURES

MONTH ENDING FEBRUARY 28, 2025 - 66.7% 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	220,825	133,627	6,531,174	6,532,544	50.0%
WASTEWATER TREATMENT	7,879,621	519,956	1,529,974	6,448,583	1,431,038	81.8%
WASTEWATER COLLECTION	1,092,403	72,849	63,990	572,588	519,815	52.4%
TRANSFER TO STORMWATER	486,628	-	-	486,628	-	100.0%
TOTAL	22,522,370	813,631	1,727,591	14,038,973	8,483,397	62.33%



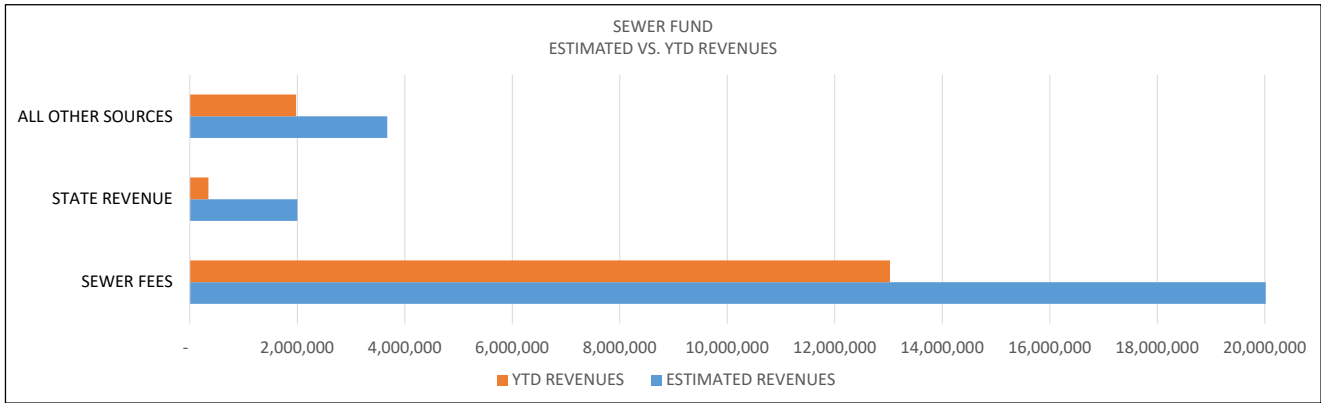
*June includes YE Encumbrances

FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 25	1,587,304	1,476,235	1,391,485	1,607,581	1,390,396	2,107,436
FY 24	1,187,945	1,401,602	1,467,000	1,418,354	1,503,479	1,975,929
FY 23	979,815	1,235,606	1,170,926	1,522,145	1,128,532	2,030,247
FY 22	834,494	1,105,050	1,321,002	1,164,501	1,205,444	1,924,996

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN with YE encumbrances
FY 25	1,937,312	813,631	-	-	-	-
FY 24	1,586,194	1,485,060	1,525,520	2,875,819	1,589,112	3,662,466
FY 23	1,355,382	1,591,944	1,462,971	2,490,128	1,270,472	4,410,773
FY 22	1,166,723	1,248,825	1,496,274	2,892,203	1,174,023	2,684,627

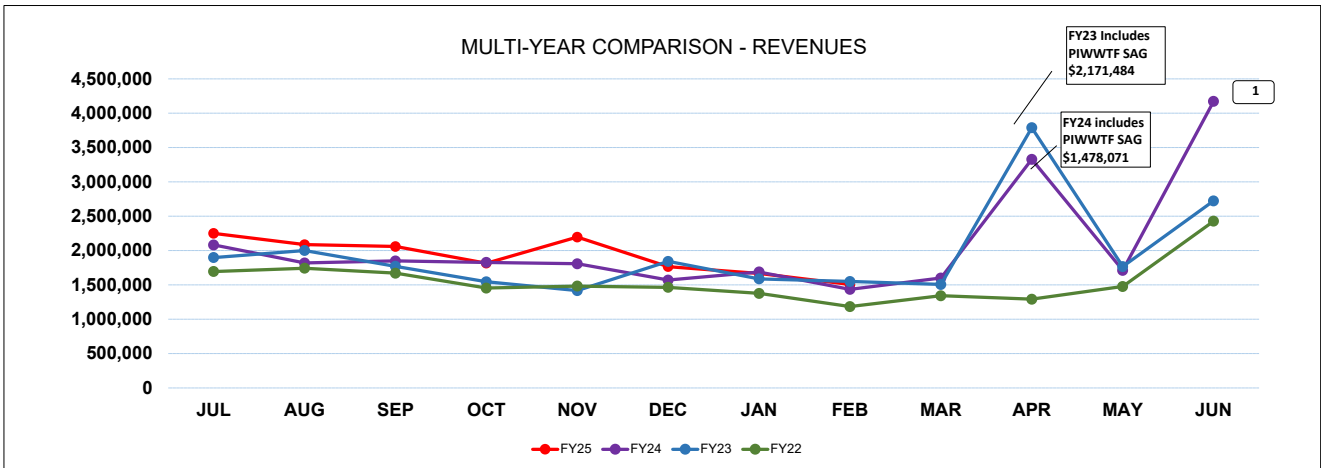
SEWER FUND REVENUES

MONTH ENDING FEBRUARY 28, 2025 - 66.7% 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%	13,027,776	64.1%
OTHER CHARGES	540,000	2.1%	272,757	50.5%
STATE REVENUE	2,001,776	7.7%	345,549	17.3%
OTHER FINANCING SOURCES	3,133,599	12.0%	1,704,968	54.4%
TOTAL	25,990,332	100.0%	15,351,050	59.1%



1 Reflects change in bond premium amortization method

FY	JUL	AUG	SEP	OCT	NOV	DEC
FY25	2,250,629	2,086,880	2,060,029	1,816,580	2,196,960	1,766,307
FY24	2,082,141	1,819,889	1,849,695	1,827,263	1,808,878	1,571,388
FY23	1,898,385	2,000,904	1,770,385	1,546,220	1,417,789	1,842,209
FY22	1,695,881	1,742,764	1,671,056	1,455,091	1,482,564	1,465,042

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

*Estimated

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

PARKING AND TRANSPORTATION FUND

MONTH ENDING FEBRUARY 28, 2025 - 66.7% OF FISCAL YEAR

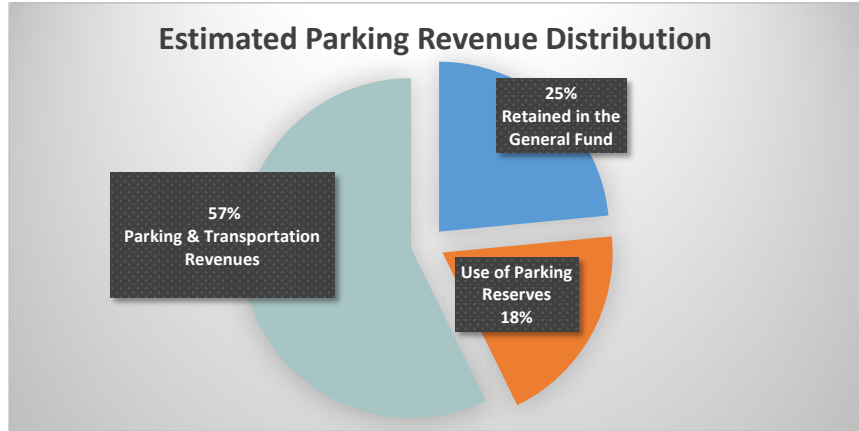
The Parking & Transportation fund is a Special Revenue Fund that accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

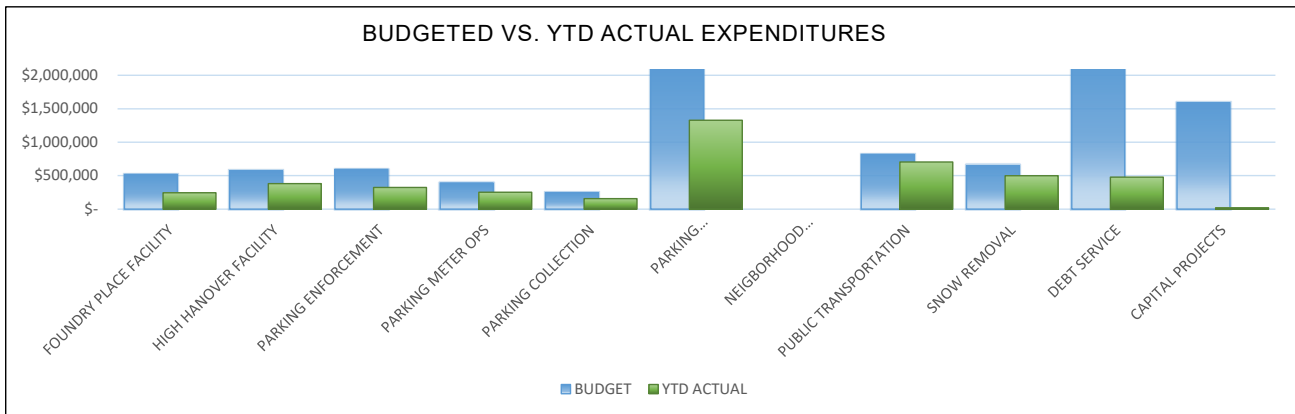
Parking & Transportation expenditures are funded 100% from parking related revenues.
 Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.
 The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

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	37,814	28,526	273,330	245,455	52.7%
HIGH HANOVER FACILITY	574,440	47,507	45,691	427,120	147,320	74.4%
PARKING ENFORCEMENT	593,114	36,038	16,664	340,893	252,221	57.5%
PARKING METER OPS	390,887	84,877	92,193	344,999	45,888	88.3%
PARKING COLLECTION	247,147	20,113	-	157,272	89,875	63.6%
PARKING ADMINISTRATION	2,116,631	130,390	13,177	1,341,450	775,181	63.4%
NEIGHBORHOOD PARKING PRGM	-	-	-	-	-	0.0%
PUBLIC TRANSPORTATION	817,782	17,737	59,161	763,693	54,089	93.4%
PARKING ENGINEERING	520,918	31,916	27,163	278,948	241,970	53.5%
SNOW REMOVAL	649,307	29,603	-	499,258	150,049	76.9%
DEBT SERVICE	2,332,263	-	-	478,631	1,853,632	20.5%
CAPITAL PROJECTS	1,590,000	19,375	351,513	371,465	1,218,535	0.0%
CONTINGENCY	97,500	-	-	35,750	61,750	36.7%
TOTAL	10,448,774	455,371	634,089	5,312,809	5,135,965	50.8%