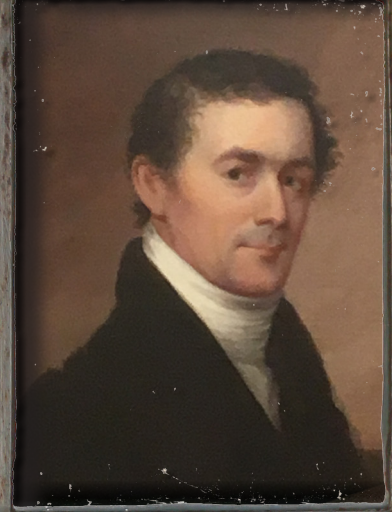


Arts & Culture Abound!



City of Portsmouth, NH

FY2025 Monthly Financial Summary Report
Month Ending June 30, 2025 - 100.0% of Fiscal Year

Table of Contents

	Page #
General Terms and Information	1
General Fund	
Budget and Estimated Revenues	2
Budget vs. YTD Actual Expenditures	3
Estimated Revenues vs. YTD Actual	5
Enterprise Funds	
Budget and User Rates for Enterprise Funds	8
Water Fund Budget vs. YTD Actual Expenditures	9
Water Fund Revenues	10
Sewer Fund Budget vs. YTD Actual Expenditures	11
Sewer Fund Revenues	12
Parking and Transportation Fund	
Budget vs. YTD Actual Expenditures	13

Financial Documents

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

www.portsmouthnh.gov/Finance

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

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

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

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



General Terms and Information

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

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

The Funds included in this report are:

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

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

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

General Terms

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

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

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

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

GENERAL FUND - FISCAL YEAR 2025

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

OPERATING BUDGET

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

NON-OPERATING BUDGET

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

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

FY 2025 GENERAL FUND BUDGET

ESTIMATED REVENUES

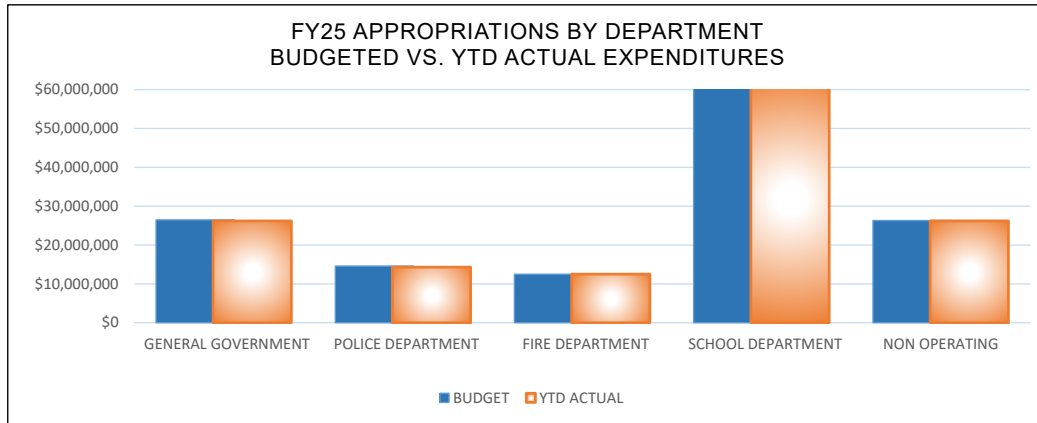
	Approved	% of Total
Local Fees, Licenses, Permits	\$ 2,474,600	1.7%
Other Local Sources	12,061,532	8.3%
Net Parking Revenues	2,500,000	1.7%
Interest/Penalties	2,489,800	1.7%
School Tuition/Other	6,964,600	4.8%
Intergovernmental Revenues	5,445,027	3.8%
Use of Fund Balance	2,700,000	1.9%
Estimated Property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

BUDGETED EXPENDITURES

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

GENERAL FUND EXPENDITURES - BUDGETED vs. YTD ACTUAL

MONTH ENDING JUNE 30, 2025 - 100.0% OF FISCAL YEAR



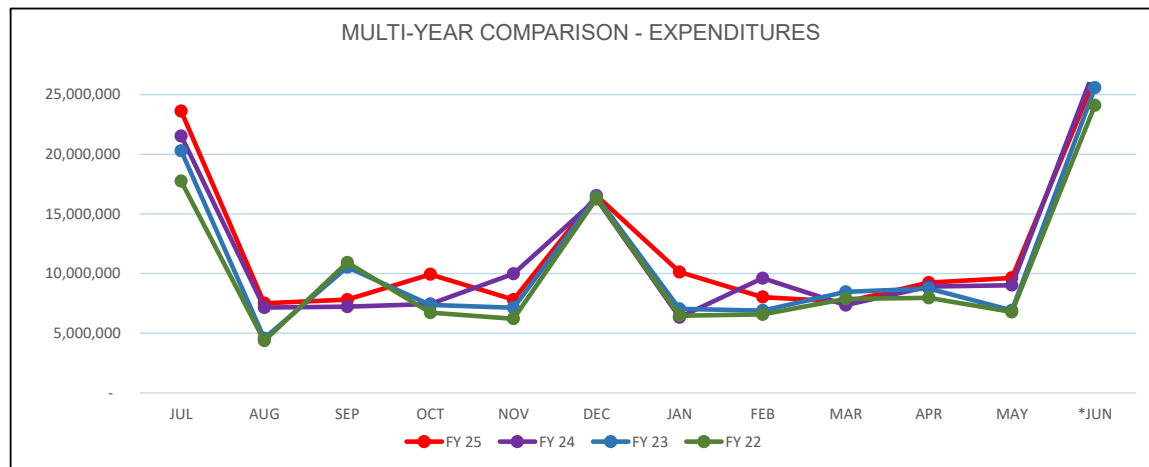
GENERAL FUND	APPROPRIATION	PERIOD EXPENDITURES	ENCUMBRANCES	YTD ACTUAL EXPENDITURES (WITH ENC)	YTD BALANCE REMAINING	% ENC/ EXPENDED
OPERATING						
GENERAL GOVERNMENT	26,470,064	2,177,687	263,135	26,198,173	271,891	99%
POLICE DEPARTMENT	14,586,704	1,139,460	196,561	14,305,801	280,904	98%
FIRE DEPARTMENT	12,507,527	1,102,496	127,305	12,507,007	520	100%
SCHOOL DEPARTMENT	64,061,713	9,706,653	4,782	64,060,965	748	100%
COLLECTIVE BARGAINING	-	-	-	-	-	-
*TRANSFER TO OTHER FUNDS	928,285	-	-	928,285	-	100%
TOTAL OPERATING	118,554,293	14,126,297	591,784	118,000,231	554,062	100%
NON-OPERATING						
DEBT SERVICE	14,284,300	9,252,494	-	14,191,972	92,328	99%
COUNTY TAX	5,730,000	(96,090)	-	5,730,000	-	100%
CAPITAL OUTLAY	1,638,000	101,503	1,281,001	1,638,000	-	100%
OTHER NON-OPERATING	4,654,754	128,977	958,467	4,656,412	(1,658)	100%
TOTAL NON-OPERATING	26,307,054	9,386,883	2,239,467	26,216,384	90,670	100%
TOTAL	144,861,347	23,513,180	2,831,251	144,216,614	644,733	100%

* 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.



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

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN with YE encumbrances
FY 25	10,130,527	8,030,866	7,628,201	9,237,843	9,635,837	26,344,432
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 JUNE 30, 2025 - 100.0% OF FISCAL YEAR

	APPROPRIATION	PERIOD EXPENDITURES	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE REMAINING	% ENC/EXPENDED
GENERAL GOVERNMENT						
SALARIES	12,223,925	1,002,652	-	11,940,087	283,838	98%
PART TIME SALARIES	1,207,945	112,335	-	990,486	217,459	82%
OVERTIME	393,000	32,082	-	479,021	(86,021)	122%
LONGEVITY	84,020	-	-	81,073	2,947	96%
* LEAVE AT TERMINATION	350,000	-	-	350,000	-	100%
* HEALTH STABILIZATION FUND	2,209,576	-	-	2,209,576	-	100%
HEALTH PREMIUM STIPEND	38,000	5,725	-	25,517	12,483	67%
RETIREMENT	1,706,491	138,105	-	1,680,238	26,253	98%
OTHER BENEFITS	1,476,778	103,423	-	1,390,473	86,305	94%
OTHER OPERATING	6,780,329	783,365	263,135	7,051,702	(271,373)	104%
GENERAL GOVERNMENT TOTAL	26,470,064	2,177,687	263,135	26,198,173	271,891	99%
*Annualized Expenditures	(2,559,576)	-	-	(2,559,576)	-	-
Net total	23,910,488	2,177,687	263,135	23,638,597	271,891	99%
POLICE DEPARTMENT						
SALARIES	7,308,116	488,855	-	6,507,508	800,608	89%
PART TIME SALARIES	190,447	13,781	-	210,042	(19,595)	110%
OVERTIME	718,984	91,938	-	1,210,170	(491,186)	168%
HOLIDAY	249,625	15,817	-	229,743	19,882	92%
LONGEVITY	56,125	-	-	56,359	(234)	100%
STIPENDS	171,094	72,620	-	144,944	26,150	85%
SPECIAL DETAIL	97,484	34,492	-	87,438	10,046	90%
* LEAVE AT TERMINATION	180,203	-	-	180,203	-	100%
* HEALTH INSURANCE	1,711,360	-	-	1,711,360	-	100%
HEALTH PREMIUM STIPEND	16,250	5,000	-	18,500	(2,250)	114%
RETIREMENT	2,326,054	190,483	-	2,269,307	56,747	98%
OTHER BENEFITS	566,628	31,561	-	499,779	66,849	88%
OTHER OPERATING	994,334	194,914	196,561	1,180,448	(186,114)	119%
POLICE DEPARTMENT TOTAL	14,586,704	1,139,460	196,561	14,305,801	280,904	98%
*Annualized Expenditures	(1,891,563)	-	-	(1,891,563)	-	-
Net total	12,695,141	1,139,460	196,561	12,414,238	280,904	98%
FIRE DEPARTMENT						
SALARIES	5,186,397	407,389	-	5,014,938	171,459	97%
PART TIME SALARIES	31,079	5,551	-	39,796	(8,717)	128%
OVERTIME	1,602,948	198,315	-	1,768,055	(165,107)	110%
HOLIDAY	223,462	33,846	-	213,235	10,227	95%
LONGEVITY	32,423	-	-	30,084	2,339	93%
CERTIFICATION STIPENDS	414,459	31,495	-	396,660	17,799	96%
* LEAVE AT TERMINATION	120,084	-	-	120,084	-	100%
* HEALTH INSURANCE	892,822	-	-	892,822	-	100%
HEALTH PREMIUM STIPEND	192,529	44,873	-	165,414	27,115	86%
RETIREMENT	2,257,092	202,286	-	2,236,360	20,732	99%
OTHER BENEFITS	780,327	18,122	-	756,331	23,996	97%
OTHER OPERATING	773,905	160,618	127,305	873,226	(99,321)	113%
FIRE DEPARTMENT TOTAL	12,507,527	1,102,496	127,305	12,507,007	520	100%
*Annualized Expenditures	(1,012,906)	-	-	(1,012,906)	-	-
Net total	11,494,621	1,102,496	127,305	11,494,101	520	100%
SCHOOL						
SALARIES	33,683,541	6,360,712	-	33,415,956	267,585	99%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	9,963,182	-	-	9,963,182	-	100%
RETIREMENT	6,080,541	1,160,096	-	5,868,723	211,818	97%
WORKERS COMPENSATION	164,124	-	-	139,275	24,849	85%
OTHER BENEFITS	3,771,192	579,382	-	3,480,246	290,946	92%
OTHER OPERATING	10,099,133	1,606,462	4,782	10,893,585	(794,452)	108%
SCHOOL DEPARTMENT TOTAL	64,061,713	9,706,653	4,782	64,060,965	748	100%
*Annualized Expenditures	(10,263,182)	-	-	(10,263,182)	-	-
Net total	53,798,531	9,706,653	4,782	53,797,783	748	100%
NON-OPERATING						
DEBT SERVICE	14,284,300	9,252,494	-	14,191,972	92,328	99%
COUNTY TAX	5,730,000	(96,090)	-	5,730,000	-	100%
CAPITAL OUTLAY	1,638,000	101,503	1,281,001	1,638,000	-	100%
OTHER NON-OPERATING	4,654,754	128,977	958,467	4,656,412	(1,658)	100%
NON-OPERATING TOTAL	26,307,054	9,386,883	2,239,467	26,216,384	90,670	100%
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	23,513,180	2,831,251	144,216,614	644,733	100%

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

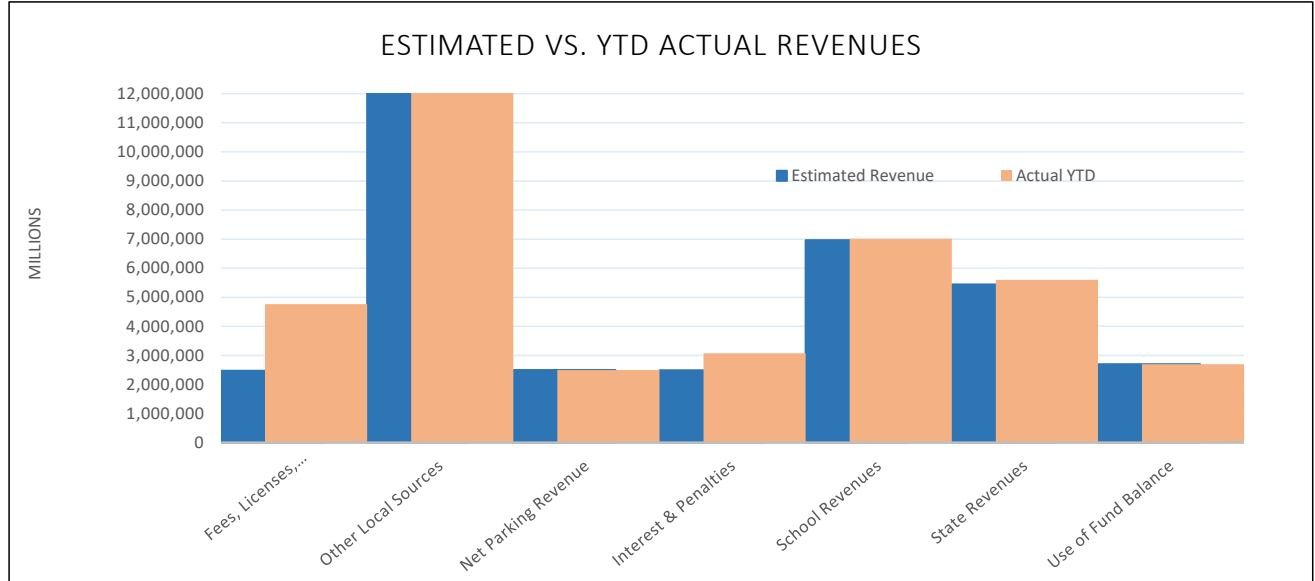
Other Benefits: Dental Insurance, Social Security, Medicare, life/disability, and contractual allowances.

Other Operating: Telephone, postage, office supplies, utilities, sand & salt, professional services, legal expenses, and other operating expenditures.

Other Non-Operating: Rolling Stock, IT upgrade and equipment replacement, contingency, overlay, SBITA, etc.

GENERAL FUND REVENUES

MONTH ENDING JUNE 30, 2025 - 100.0% OF FISCAL YEAR

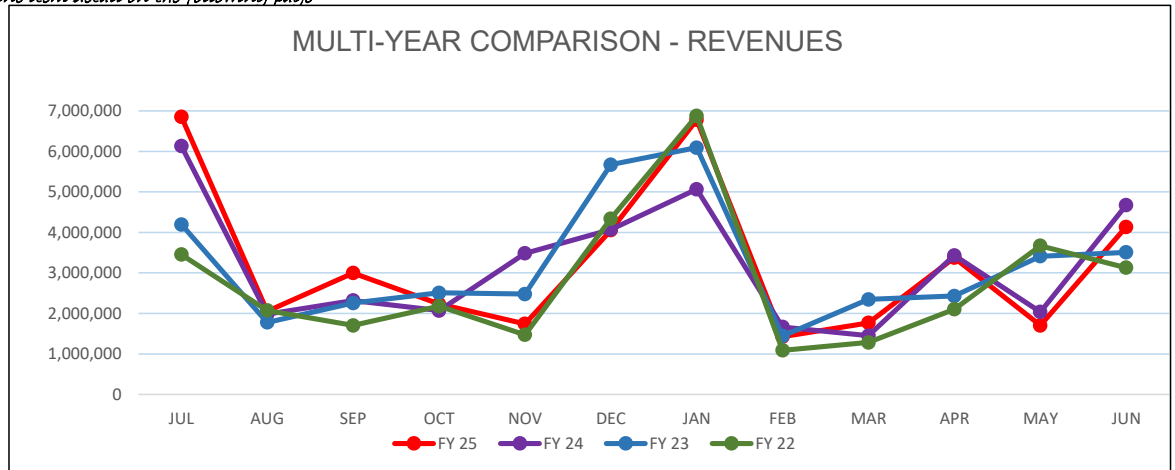


REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD RECEIVED	% RECEIVED
Fees, Licenses, Permits	2,474,600	7%	4,760,912	192%
Other Local Sources	12,061,532	35%	13,472,122	112%
Net Parking Revenue	2,500,000	7%	2,500,000	100%
Interest & Penalties	2,489,800	7%	3,077,810	124%
School Revenues	6,964,600	20%	7,015,861	101%
State Revenues	5,445,027	16%	5,600,024	103%
Use of Fund Balance	2,700,000	8%	2,700,000	100%
TOTAL	\$ 34,635,559	100%	\$ 39,126,729	113%

Line item detail on the following page

July
Annualized Use
of Fund Balance
and ARPA
posted.

January
Annualized
Tuition posted.



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

FY	JAN	FEB	MAR	APR	MAY	JUN
FY 25	6,780,480	1,426,596	1,768,467	3,375,014	1,704,709	4,136,539
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 JUNE 30, 2025 - 100.0% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	110,225,788	(56,972)	111,626,038	101%
PROPERTY TAX-ABATED	0	(2,391,281)	(2,870,684)	0%
TOTAL PROPERTY TAXES	110,225,788	(2,448,253)	108,755,354	99%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	13,000	1,177	14,356	110%
OTHER LICENSES	20,000	1,535	6,230	31%
PLANNING BOARD/BOA/SITE REVIEW	180,000	16,289	203,793	113%
BUILDING PERMITS	1,605,000	183,604	3,721,616	232%
POLICE ALARMS	30,000	3,250	33,475	112%
EXCAVATION PERMITS	75,000	(1,650)	71,375	95%
FLAGGING PERMIT	20,000	1,100	19,325	97%
SOLID WASTE	76,000	10,881	105,453	139%
BLASTING PERMIT	100	0	370	370%
NEW DRIVEWAY PERMIT	500	0	600	120%
OUTDOOR POOL	40,000	5,949	51,342	128%
RECREATION DEPARTMENT	275,000	21,637	365,654	133%
BOAT RAMP FEES	20,000	5,092	23,319	117%
RECREATION RENTALS	10,000	3,378	42,146	421%
HEALTH FOOD PERMITS	110,000	2,491	101,860	93%
TOTAL LOCAL FEES, LICENSES AND PERMITS	2,474,600	254,733	4,760,912	192%
OTHER LOCAL SOURCES				
TIMBER TAX	100	4	62	62%
PAYMENTS IN LIEU OF TAXES	250,000	3,500	319,506	128%
MUNICIPAL AGENT FEES	74,000	7,194	81,543	110%
MOTOR VEHICLE FEES	5,300,000	506,002	6,088,028	115%
TITLE APPLICATIONS	9,000	1,028	10,378	115%
RECREATIONAL VEHICLE REGISTRATION	15,000	2,560	17,972	120%
PDA AIRPORT DISTRICT	2,650,000	(22,611)	2,451,250	92%
WATER/SEWER OVERHEAD	1,852,932	154,411	1,852,932	100%
SALE - MUNICIPAL PROP	6,000	0	21,980	366%
MISC REVENUE	70,000	55,420	356,403	509%
DOG LICENSES	17,000	1,223	15,060	89%
MARRIAGE LICENSES	2,200	217	1,967	89%
CERTIFICATES-BIRTH	30,000	2,750	30,912	103%
RENTAL OF CITY PROPERTY	100,000	2,621	159,958	160%
RENTAL OF CITY HALL COM	0	0	1,856	0%
CABLE FRANCHISE FEE	360,000	0	357,902	99%
POLICE HAND GUN PERMITS	300	10	240	80%
POLICE OUTSIDE DETAIL	260,000	43,680	320,404	123%
AMBULANCE FEES	1,050,000	197,105	1,367,450	130%
WELFARE DEPT REIMBURSEMENT	15,000	4,728	16,321	109%
TOTAL OTHER LOCAL SOURCES	12,061,532	959,843	13,472,122	112%

GENERAL FUND

DETAILED REVENUE REPORT

MONTH ENDING JUNE 30, 2025 - 100.0% OF FISCAL YEAR

PARKING REVENUES

PARKING METER FEE	4,400,000	470,163	5,143,247	117%
METER SPACE RENTAL	160,000	5,280	123,034	77%
CHARGING STATION	17,500	1,986	21,124	121%
PARKING AREA SERVICE AGREEMENT	52,000	4,340	12,140	23%
HANOVER TRANSIENT	2,350,000	216,441	2,195,881	93%
HANOVER PASSES	1,168,800	152,067	1,226,745	105%
HANOVER PARKING SIGN PERMIT	0	0	50	0%
FOUNDRY PL TRANSIENT	430,000	58,307	622,482	145%
FOUNDRY PL PASSES	523,500	46,745	509,027	97%
PASS REINSTATEMENT	750	15	180	24%
FOUNDRY PL PASS REINSTATEMENT	750	0	195	26%
PARKING VIOLATIONS	1,000,000	139,144	1,461,925	146%
IMMOBILIZATION ADMIN FEE	6,000	300	7,950	133%
TOTAL PARKING REVENUES	10,109,300	1,094,787	11,323,980	112%
TRANSFER TO PARKING FUND	(7,609,300)	(1,848,788)	(8,823,980)	116%
NET PARKING REVENUES FOR GENERAL FUND	2,500,000	(754,001)	2,500,000	100%

INTEREST & PENALTIES

INTEREST ON TAXES	170,000	13,128	150,456	89%
INTEREST ON INVESTMENT	2,319,800	251,342	2,927,354	126%
TOTAL INTEREST & PENALTIES	2,489,800	264,470	3,077,810	124%

SCHOOL REVENUES

TUITION	6,954,600	3,341,497	7,011,762	101%
OTHER SOURCES	10,000	275	4,099	41% *
TOTAL SCHOOL REVENUES	6,964,600	3,341,772	7,015,861	101%

INTERGOVERNMENTAL REVENUES

ROOMS AND MEALS TAX	2,080,000	0	2,232,998	107%
HIGHWAY BLOCK GRANT	441,000	0	442,998	100%
SCHOOL BLDG AID	740,973	0	740,974	100%
ARPA	2,183,054	0	2,183,054	100%
TOTAL STATE REVENUES	5,445,027	0	5,600,024	103%

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	1,618,564	147,882,083	102%
-----------------------------------	--------------------	------------------	--------------------	-------------

*SchoolCare Dental & Workers' Compensation premium reimbursements from prior year

ENTERPRISE FUNDS

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

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

Fiscal Year 2025 Annual Budget

Water Fund

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

Sewer Fund

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

User Rate Structure - Fiscal Year 2025

Both water and sewer rate structures are based on a two-tier inclining rate, meaning, the first 10 units (a unit is 100 cubic feet of water or 748 gallons) of water consumed each month are billed using one rate, and water consumed greater than 10 units per month is billed at a higher rate.

Water Fund	
	cost per unit of water
First 10 units	\$5.02
Greater than 10 units	\$6.04

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

Water Meter Charge		
Meter charges are based on meter size		
Meter Size	Monthly Rate	
5/8"	\$4.95	
3/4"	\$4.95	
1"	\$8.27	
1 1/2"	\$14.25	
2"	\$22.91	
3"	\$36.26	
4"	\$68.74	
6"	\$120.27	
8"	\$168.01	
10"	\$252.02	

Water Irrigation User Rate	
Irrigation charges are based on a three-tier inclining rate structure	
First 10 units or less	\$6.04
Over 10 and up to 20 units	\$11.41
Over 20 units	\$14.08

Descriptions of Revenue Fees

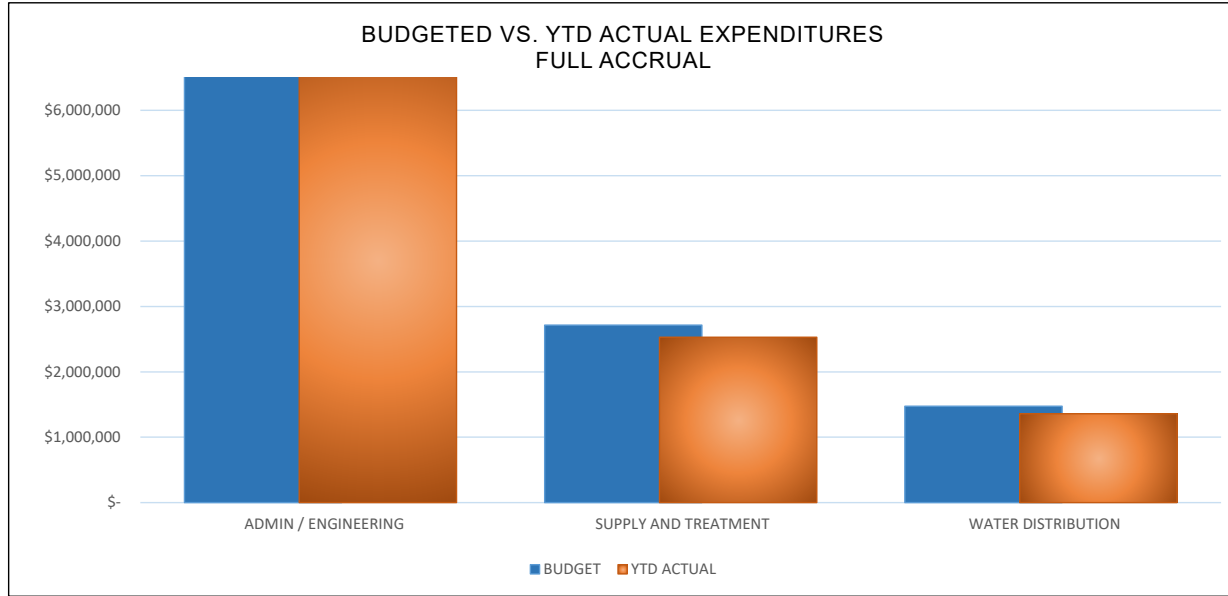
Water and Sewer Revenues are comprised of many Revenue fees. Below is a description of each Revenue fee associated with each Enterprise Fund.

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

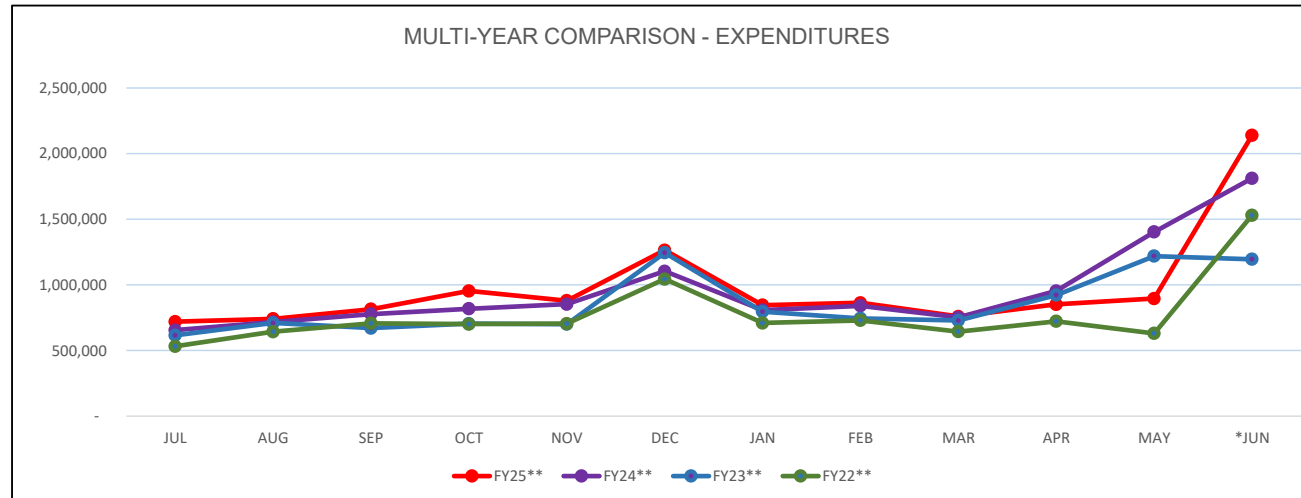
Sewer Revenue Fees
- <i>Sewer Fees</i> : Sewer charges based on water consumption
- <i>Other Charges</i> : Septage, permits, and capacity use surcharge
- <i>State Revenues</i> : State Aid Grants
- <i>Other Financing Sources</i> : Interest on investments and special agreements

WATER FUND EXPENDITURES

MONTH ENDING JUNE 30, 2025 - 100.0% 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	1,200,611	154,965	7,414,667	267,297	96.5%
SUPPLY AND TREATMENT	2,713,383	381,581	23,062	2,529,366	184,017	93.2%
WATER DISTRIBUTION	1,474,430	214,618	101,697	1,358,923	115,507	92.2%
AIR FORCE OPERATIONS	1,152,820	35,267	27,024	426,225	726,595	37.0%
TOTAL	13,022,597	1,832,076	306,748	11,729,181	1,293,416	90.1%



*June includes YE Encumbrances

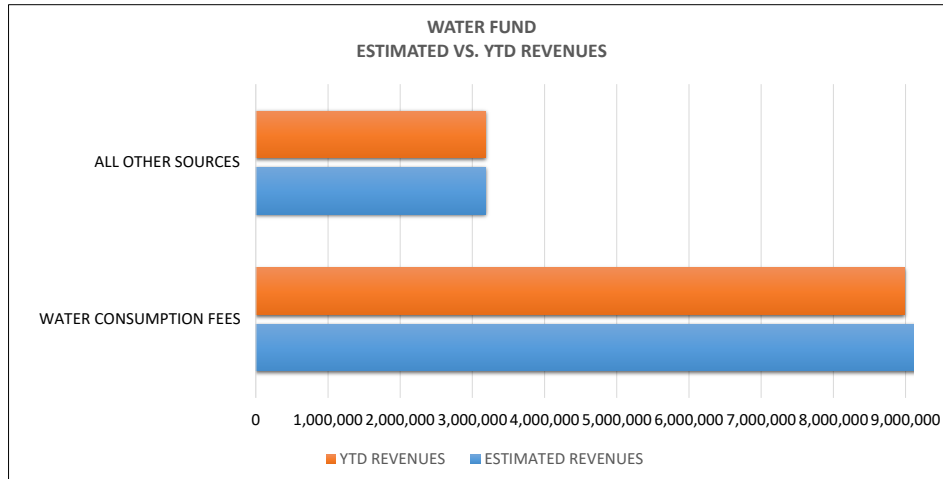
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY25**	719,773	741,692	814,958	954,211	879,676	1,264,339
FY24**	655,500	716,920	777,153	818,563	853,041	1,104,030
FY23**	615,860	709,431	670,303	704,846	700,714	1,244,543
FY22**	532,364	642,993	707,475	701,567	704,359	1,044,660

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN with YE encumbrances
FY25**	845,772	863,295	759,329	851,203	896,109	2,138,824
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 JUNE 30, 2025 - 100.0% OF FISCAL YEAR



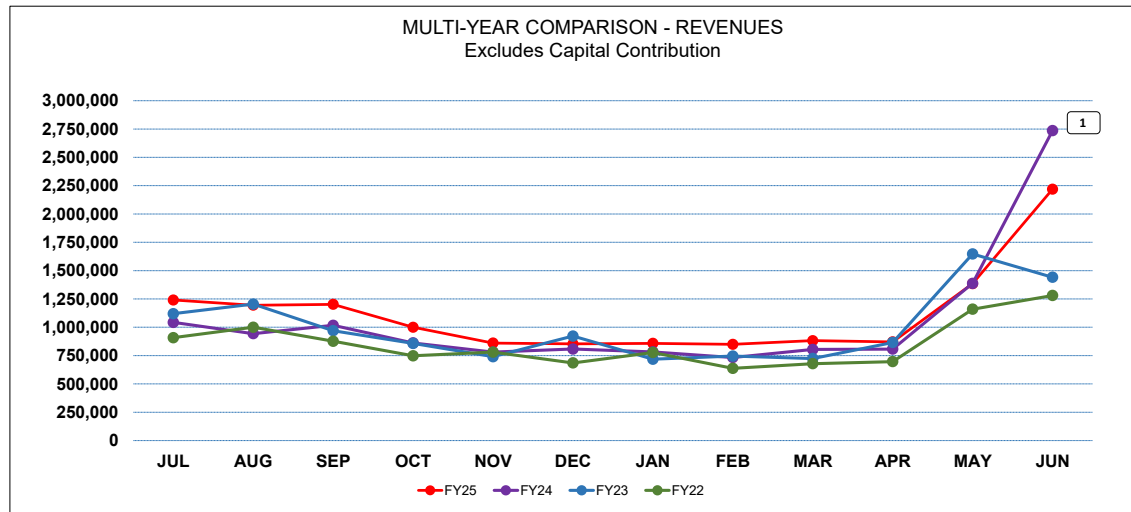
Capital contribution from the Air Force for the Pease Well Mitigation Project:

FY19	1,771,085
FY20	6,724,550
FY21	4,509,394
FY22	255,518
FY23	144,721
FY24	25,387
FY25 YTD	0
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%	8,992,064	91.8%
OTHER CHARGES	2,495,479	17.7%	2,290,257	91.8%
OTHER FINANCING SOURCES	691,430	4.9%	897,225	129.8%
AIR FORCE OPERATIONS	1,152,820	8.1%	391,896	34.0%
CAPITAL CONTRIBUTIONS	-	0.0%	0	0.0%
TOTAL	14,137,853	100.0%	12,571,442	88.9%



1 Reflects change in bond premium amortization method

REVENUES: EXCLUDES CAPITAL CONTRIBUTION

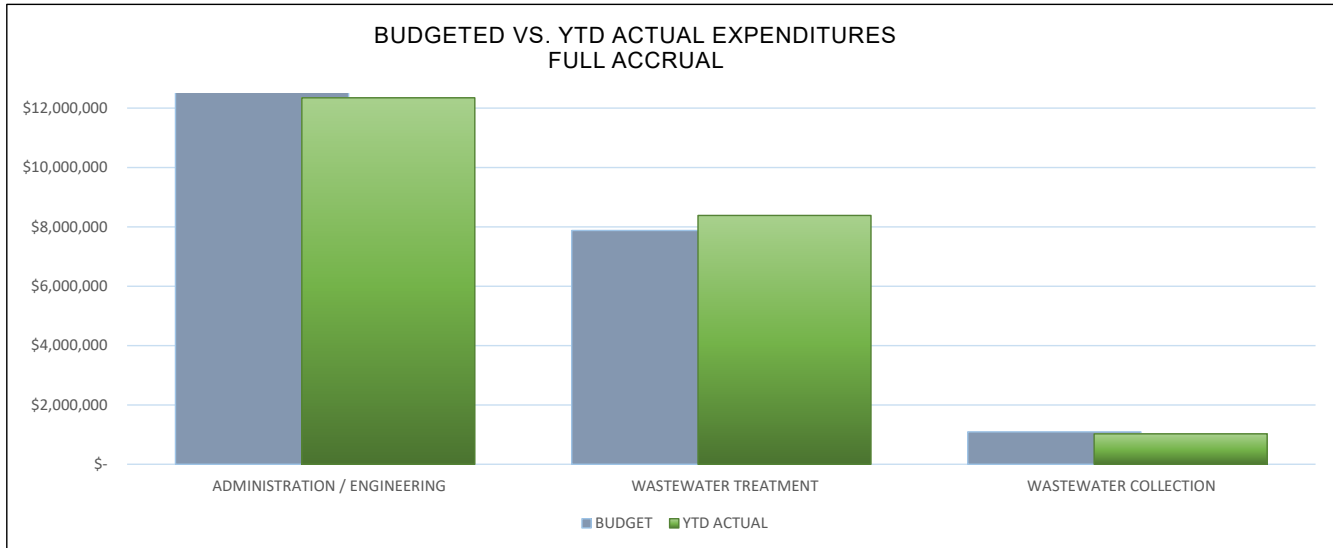
FY	JUL	AUG	SEP	OCT	NOV	DEC
FY25	1,240,771	1,194,405	1,202,509	1,000,617	860,953	853,762
FY24	1,043,413	943,735	1,017,122	861,608	780,900	807,795
FY23	1,119,588	1,204,183	969,804	857,373	740,369	922,511
FY22	908,170	1,000,215	876,810	748,344	780,507	685,424

FY	JAN	FEB	MAR	APR	MAY	JUN
FY25	858,108	849,425	882,025	871,281	1,385,237	2,219,454
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

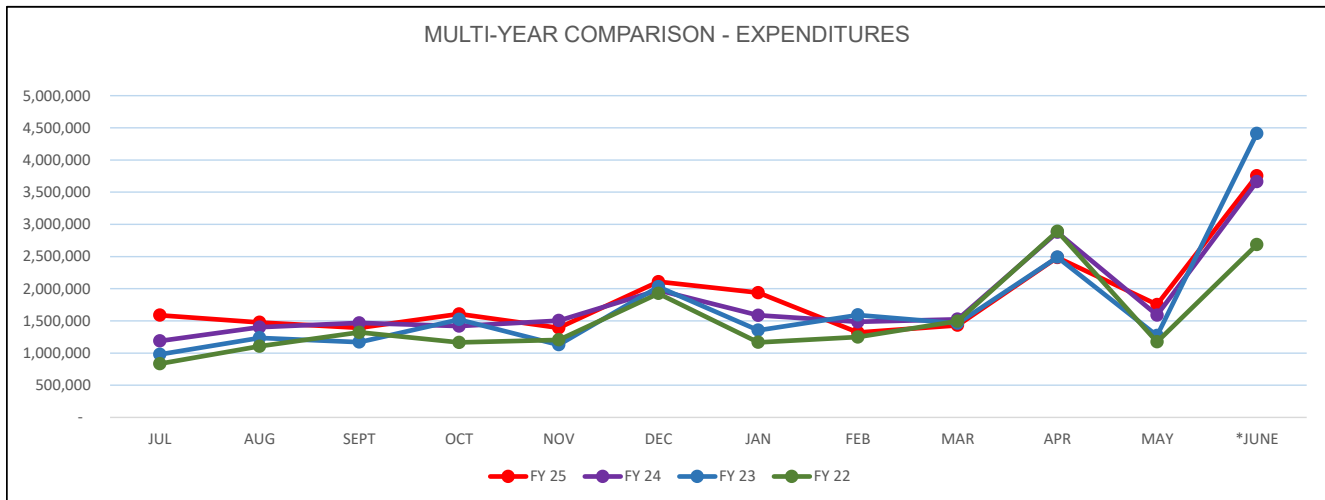
*Estimated

SEWER FUND EXPENDITURES

MONTH ENDING JUNE 30, 2025 - 100.0% 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	2,010,100	128,545	12,346,246	717,472	94.5%
WASTEWATER TREATMENT	7,879,621	1,003,925	350,934	8,383,259	(503,638)	106.4%
WASTEWATER COLLECTION	1,092,403	160,002	101,697	1,023,857	68,546	93.7%
TRANSFER TO STORMWATER	486,628	-	-	486,628	-	100.0%
TOTAL	22,522,370	3,174,027	581,176	22,239,990	282,380	98.75%



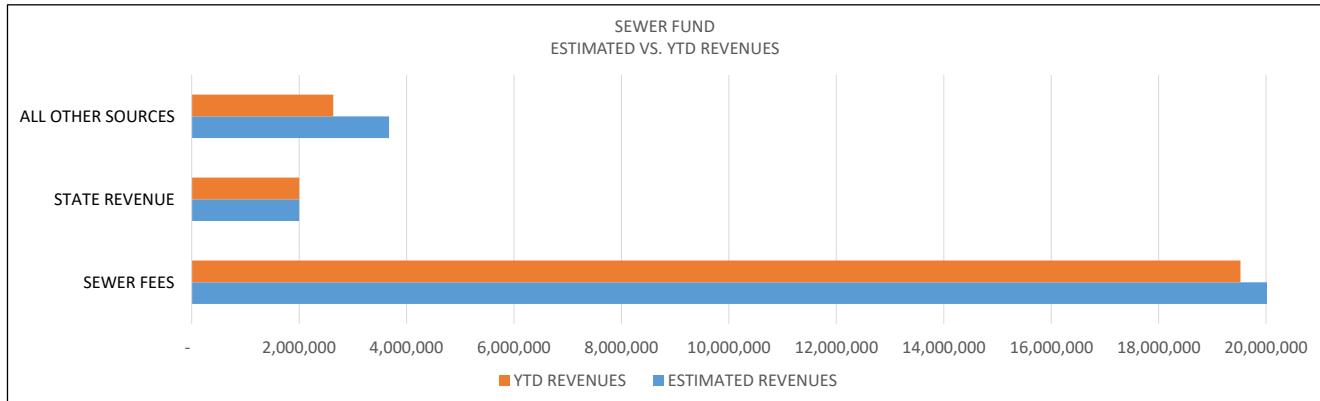
*June includes YE Encumbrances

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

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN with YE encumbrances
FY 25	1,937,312	1,319,836	1,430,605	2,483,697	1,752,897	3,755,203
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

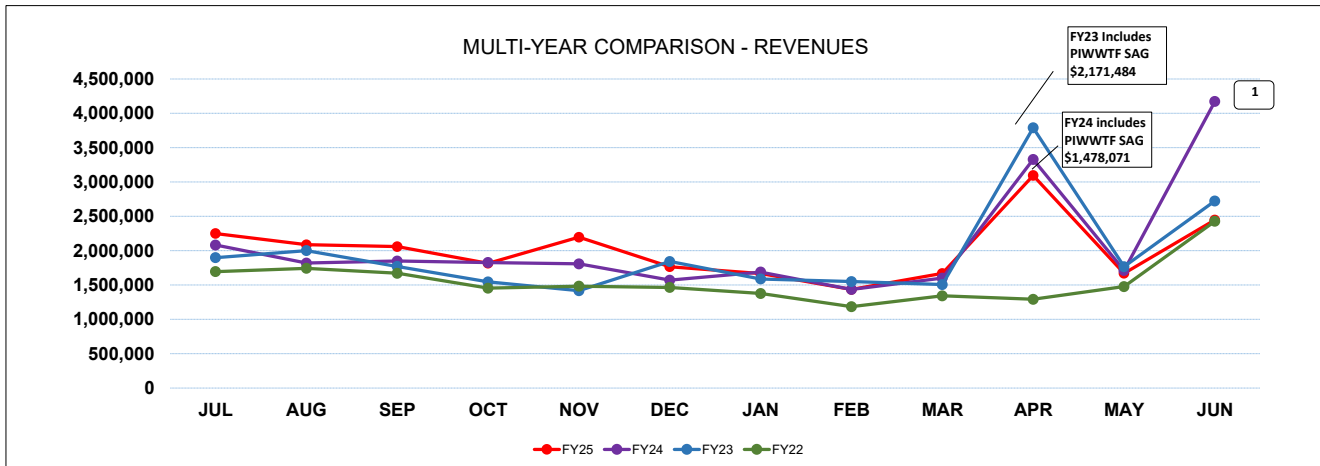
SEWER FUND REVENUES

MONTH ENDING JUNE 30, 2025 - 100.0% 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%	19,523,117	96.1%
OTHER CHARGES	540,000	2.1%	427,965	79.3%
STATE REVENUE	2,001,776	7.7%	2,001,776	100.0%
OTHER FINANCING SOURCES	3,133,599	12.0%	2,207,679	70.5%
TOTAL	\$ 25,990,332	100.0%	\$ 24,160,537	93.0%



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	1,435,701	1,668,878	3,094,439	1,669,943	2,447,786
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 JUNE 30, 2025 - 100.0% 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.

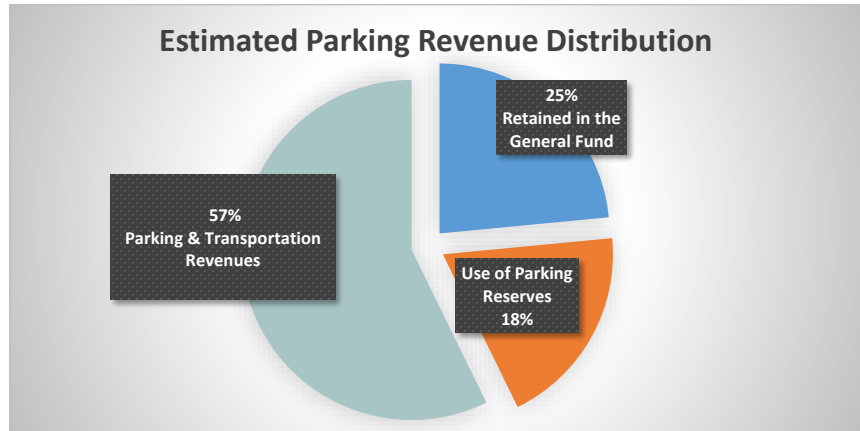
Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.

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

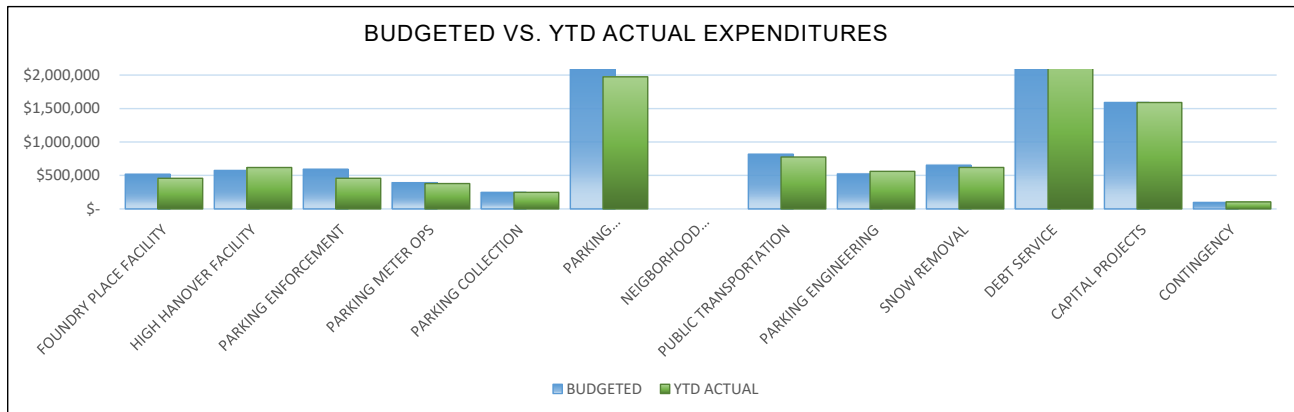
Estimated Revenues from Parking related fees are estimated for FY25 to be just over \$10 million.

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	57,482	24,687	457,705	61,080	88.2%
HIGH HANOVER FACILITY	574,440	62,984	14,654	618,866	(44,426)	107.7%
PARKING ENFORCEMENT	593,114	31,546	-	458,106	135,008	77.2%
PARKING METER OPS	390,887	29,459	-	379,010	11,877	97.0%
PARKING COLLECTION	247,147	19,654	-	247,548	(401)	100.2%
PARKING ADMINISTRATION	2,116,631	168,846	-	1,973,308	143,323	93.2%
NEIGHBORHOOD PARKING PRGM	-	-	-	-	-	0.0%
PUBLIC TRANSPORTATION	817,782	17,737	-	775,481	42,301	94.8%
PARKING ENGINEERING	520,918	71,169	99,669	561,413	(40,495)	107.8%
SNOW REMOVAL	649,307	30,122	-	619,501	29,806	95.4%
DEBT SERVICE	2,332,263	1,858,731	-	2,338,848	(6,585)	100.3%
CAPITAL PROJECTS	1,590,000	443,998	1,143,551	1,590,000	-	100.0%
CONTINGENCY	97,500	50,000	-	104,250	(6,750)	106.9%
TOTAL	10,448,774	2,841,727	1,282,561	10,124,036	324,738	96.9%