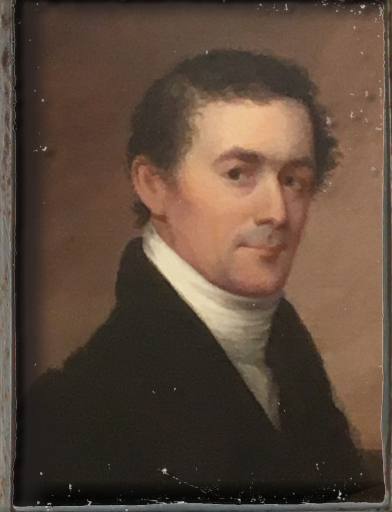


Arts & Culture Abound!



City of Portsmouth, NH

FY2025 Monthly Financial Summary Report
Month Ending March 31, 2025 - 75.0% 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.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

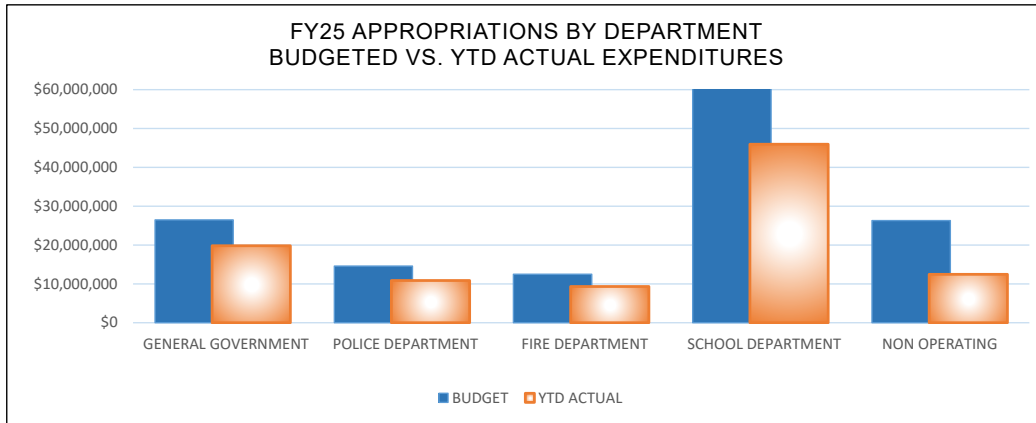
	Approved	% of Total
Local Fees, Licenses, Permits	\$ 2,474,600	1.7%
Other Local Sources	12,061,532	8.3%
Net Parking Revenues	2,500,000	1.7%
Interest/Penalties	2,489,800	1.7%
School Tuition/Other	6,964,600	4.8%
Intergovernmental Revenues	5,445,027	3.8%
Use of Fund Balance	2,700,000	1.9%
Estimated Property 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 MARCH 31, 2025 - 75.0% OF FISCAL YEAR



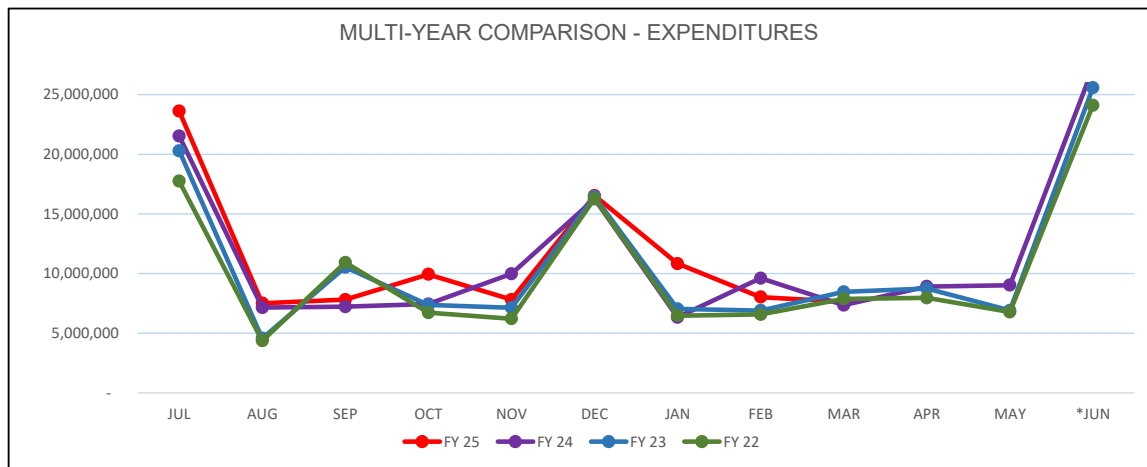
GENERAL FUND	APPROPRIATION	PERIOD EXPENDITURES	ENCUMBRANCES	YTD ACTUAL EXPENDITURES (WITH ENC)	YTD BALANCE REMAINING	% ENC/ EXPENDED
OPERATING						
GENERAL GOVERNMENT	26,470,064	1,797,452	213,083	19,819,181	6,650,883	75%
POLICE DEPARTMENT	14,586,704	905,011	21,859	10,867,475	3,719,229	75%
FIRE DEPARTMENT	12,507,527	829,249	34,427	9,324,147	3,183,380	75%
SCHOOL DEPARTMENT	64,061,713	3,931,998	-	45,948,890	18,112,823	72%
COLLECTIVE BARGAINING	-	-	-	-	-	-
*TRANSFER TO OTHER FUNDS	928,285	-	-	928,285	-	100%
TOTAL OPERATING	118,554,293	7,463,709	269,368	86,887,978	31,666,315	73%
NON-OPERATING						
DEBT SERVICE	14,284,300	-	-	3,245,381	11,038,919	23%
COUNTY TAX	5,730,000	-	-	5,826,090	(96,090)	102%
CAPITAL OUTLAY	1,638,000	58,889	72,617	292,787	1,345,213	18%
OTHER NON-OPERATING	4,654,754	105,602	35,825	3,093,699	1,561,055	66%
TOTAL NON-OPERATING	26,307,054	164,491	108,442	12,457,957	13,849,097	47%
TOTAL	144,861,347	7,628,201	377,810	99,345,935	45,515,412	69%

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

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

December
County Tax Bill is
due.

December & June
Majority of Bond
Payments are due.



*June includes YE Encumbrances

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

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN with YE encumbrances
FY 25	10,834,676	8,030,866	7,628,201	-	-	-
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 MARCH 31, 2025 - 75.0% OF FISCAL YEAR

	APPROPRIATION	PERIOD EXPENDITURES	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE REMAINING	% ENC/EXPENDED
GENERAL GOVERNMENT						
SALARIES	12,223,925	925,228	-	8,539,798	3,684,127	70%
PART TIME SALARIES	1,207,945	62,435	-	718,855	489,090	60%
OVERTIME	393,000	63,849	-	408,386	(15,386)	104%
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	6,458	-	19,792	18,208	52%
RETIREMENT	1,706,491	133,610	-	1,221,613	484,878	72%
OTHER BENEFITS	1,476,778	96,362	-	1,062,260	414,518	72%
OTHER OPERATING	6,780,329	509,509	213,083	5,207,828	1,572,501	77%
GENERAL GOVERNMENT TOTAL	26,470,064	1,797,452	213,083	19,819,181	6,650,883	75%
*Annualized Expenditures	(2,559,576)	-	-	(2,559,576)	-	-
Net total	23,910,488	1,797,452	213,083	17,259,605	6,650,883	72%
POLICE DEPARTMENT						
SALARIES	7,308,116	503,844	-	4,735,027	2,573,089	65%
PART TIME SALARIES	190,447	20,193	-	163,172	27,275	86%
OVERTIME	718,984	104,205	-	896,355	(177,371)	125%
HOLIDAY	249,625	-	-	186,058	63,567	75%
LONGEVITY	56,125	-	-	56,359	(234)	100%
STIPENDS	171,094	1,635	-	66,083	105,011	39%
SPECIAL DETAIL	97,484	1,666	-	48,781	48,703	50%
* LEAVE AT TERMINATION	180,203	-	-	180,203	-	100%
* HEALTH INSURANCE	1,711,360	-	-	1,711,360	-	100%
HEALTH PREMIUM STIPEND	16,250	4,833	-	13,500	2,750	83%
RETIREMENT	2,326,054	167,350	-	1,657,187	668,867	71%
OTHER BENEFITS	566,628	29,236	-	399,879	166,749	71%
OTHER OPERATING	994,334	72,048	21,859	753,511	240,823	76%
POLICE DEPARTMENT TOTAL	14,586,704	905,011	21,859	10,867,475	3,719,229	75%
*Annualized Expenditures	(1,891,563)	-	-	(1,891,563)	-	-
Net total	12,695,141	905,011	21,859	8,975,912	3,719,229	71%
FIRE DEPARTMENT						
SALARIES	5,186,397	384,945	-	3,631,023	1,555,374	70%
PART TIME SALARIES	31,079	3,983	-	24,306	6,773	78%
OVERTIME	1,602,948	132,787	-	1,250,933	352,016	78%
HOLIDAY	223,462	8	-	171,375	52,087	77%
LONGEVITY	32,423	-	-	30,084	2,339	93%
CERTIFICATION STIPENDS	414,459	29,530	-	287,747	126,712	69%
* LEAVE AT TERMINATION	120,084	-	-	120,084	-	100%
* HEALTH INSURANCE	892,822	-	-	892,822	-	100%
HEALTH PREMIUM STIPEND	192,529	43,113	-	120,541	71,988	63%
RETIREMENT	2,257,092	164,899	-	1,617,748	639,344	72%
OTHER BENEFITS	780,327	16,218	-	702,646	77,681	90%
OTHER OPERATING	773,905	53,767	34,427	474,838	299,067	61%
FIRE DEPARTMENT TOTAL	12,507,527	829,249	34,427	9,324,147	3,183,380	75%
*Annualized Expenditures	(1,012,906)	-	-	(1,012,906)	-	-
Net total	11,494,621	829,249	34,427	8,311,241	3,183,380	72%
SCHOOL						
SALARIES	33,683,541	2,541,901	-	21,860,066	11,823,475	65%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	9,963,182	-	-	9,963,182	-	100%
RETIREMENT	6,080,541	446,028	-	3,808,173	2,272,368	63%
WORKERS COMPENSATION	164,124	-	-	139,275	24,849	85%
OTHER BENEFITS	3,771,192	268,961	-	2,333,045	1,438,147	62%
OTHER OPERATING	10,099,133	675,108	-	7,545,149	2,553,984	75%
SCHOOL DEPARTMENT TOTAL	64,061,713	3,931,998	-	45,948,890	18,112,823	72%
*Annualized Expenditures	(10,263,182)	-	-	(10,263,182)	-	-
Net total	53,798,531	3,931,998	-	35,685,708	18,112,823	66%
NON-OPERATING						
DEBT SERVICE	14,284,300	-	-	3,245,381	11,038,919	23%
COUNTY TAX	5,730,000	-	-	5,826,090	(96,090)	102%
CAPITAL OUTLAY	1,638,000	58,889	72,617	292,787	1,345,213	18%
OTHER NON-OPERATING	4,654,754	105,602	35,825	3,093,699	1,561,055	66%
NON-OPERATING TOTAL	26,307,054	164,491	108,442	12,457,957	13,849,097	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	7,628,201	377,810	99,345,935	45,515,412	69%

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

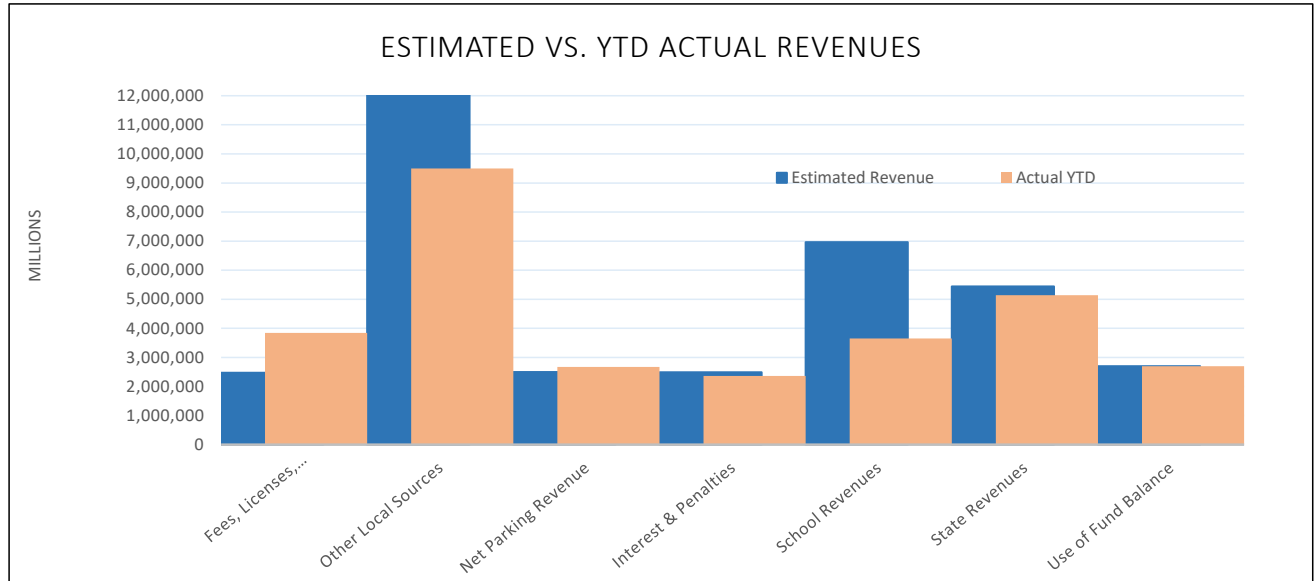
Other Benefits: Dental Insurance, Social Security, Medicare, life/disability, and contractual allowances.

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 MARCH 31, 2025 - 75.0% OF FISCAL YEAR

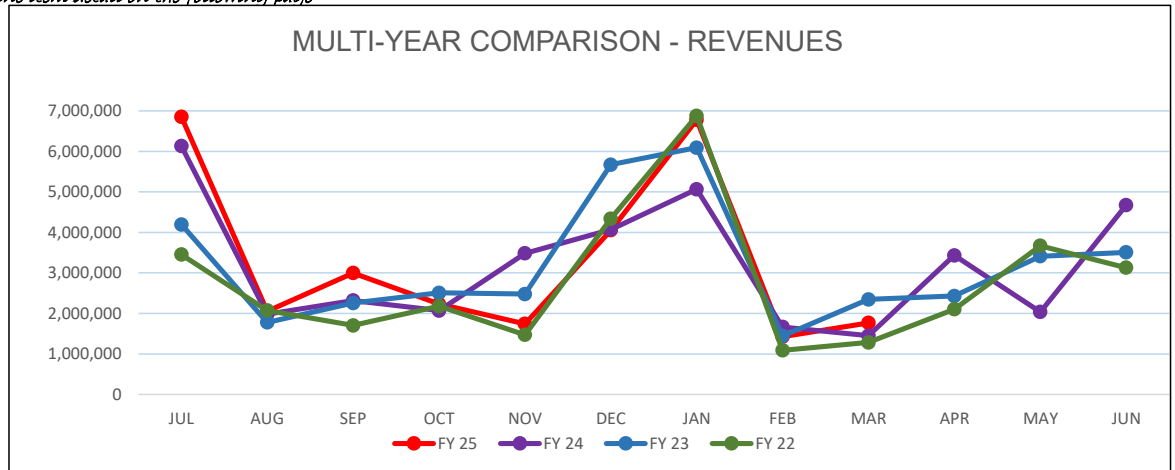


REVENUES LESS PROPERTY TAX				
	ESTIMATED REVENUES	% OF TOTAL	YTD RECEIVED	% RECEIVED
Fees, Licenses, Permits	2,474,600	7%	3,844,107	155%
Other Local Sources	12,061,532	35%	9,496,364	79%
Net Parking Revenue	2,500,000	7%	2,677,207	107%
Interest & Penalties	2,489,800	7%	2,364,529	95%
School Revenues	6,964,600	20%	3,652,806	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%	\$ 29,875,467	86%

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	-	-	-
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 MARCH 31, 2025 - 75.0% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	110,225,788	0	111,683,010	101%
PROPERTY TAX-ABATED	0	0	(374,680)	0%
TOTAL PROPERTY TAXES	110,225,788	0	111,308,330	101%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	13,000	170	10,328	79%
OTHER LICENSES	20,000	260	2,925	15%
PLANNING BOARD/BOA/SITE REVIEW	180,000	12,950	157,714	88%
BUILDING PERMITS	1,605,000	221,259	3,052,474	190%
POLICE ALARMS	30,000	2,225	27,050	90%
EXCAVATION PERMITS	75,000	17,150	52,175	70%
FLAGGING PERMIT	20,000	1,175	14,175	71%
SOLID WASTE	76,000	6,898	77,009	101%
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	27,521	267,210	97%
BOAT RAMP FEES	20,000	0	12,643	63%
RECREATION RENTALS	10,000	1,068	33,079	331%
HEALTH FOOD PERMITS	110,000	305	91,189	83%
TOTAL LOCAL FEES, LICENSES AND PERMITS	2,474,600	290,980	3,844,107	155%
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	6,783	59,883	81%
MOTOR VEHICLE FEES	5,300,000	578,995	4,549,275	86%
TITLE APPLICATIONS	9,000	896	7,590	84%
RECREATIONAL VEHICLE REGISTRATION	15,000	1,716	9,763	65%
PDA AIRPORT DISTRICT	2,650,000	0	1,209,637	46%
WATER/SEWER OVERHEAD	1,852,932	154,411	1,389,699	75%
SALE - MUNICIPAL PROP	6,000	0	9,677	161%
MISC REVENUE	70,000	4,365	290,759	415%
DOG LICENSES	17,000	321	2,541	15%
MARRIAGE LICENSES	2,200	84	1,498	68%
CERTIFICATES-BIRTH	30,000	2,463	22,394	75%
RENTAL OF CITY PROPERTY	100,000	5,472	125,599	126%
RENTAL OF CITY HALL COM	0	0	1,856	0%
CABLE FRANCHISE FEE	360,000	0	258,656	72%
POLICE HAND GUN PERMITS	300	0	140	47%
POLICE OUTSIDE DETAIL	260,000	47,175	294,913	113%
AMBULANCE FEES	1,050,000	115,320	936,896	89%
WELFARE DEPT REIMBURSEMENT	15,000	2,498	9,580	64%
TOTAL OTHER LOCAL SOURCES	12,061,532	920,498	9,496,364	79%

GENERAL FUND

DETAILED REVENUE REPORT

MONTH ENDING MARCH 31, 2025 - 75.0% OF FISCAL YEAR

PARKING REVENUES				
PARKING METER FEE	4,400,000	425,839	3,834,010	87%
METER SPACE RENTAL	160,000	3,780	110,134	69%
CHARGING STATION	17,500	1,444	15,613	89%
PARKING AREA SERVICE AGREEMENT	52,000	0	0	0%
HANOVER TRANSIENT	2,350,000	182,682	1,630,275	69%
HANOVER PASSES	1,168,800	69,638	869,727	74%
HANOVER PARKING SIGN PERMIT	0	0	50	0%
FOUNDRY PL TRANSIENT	430,000	51,636	464,622	108%
FOUNDRY PL PASSES	523,500	41,103	377,016	72%
PASS REINSTATEMENT	750	30	135	18%
FOUNDRY PL PASS REINSTATEMENT	750	0	180	24%
PARKING VIOLATIONS	1,000,000	119,337	1,076,720	108%
IMMOBILIZATION ADMIN FEE	6,000	1,050	5,700	95%
TOTAL PARKING REVENUES	10,109,300	896,540	8,384,182	83%
TRANSFER TO PARKING FUND	(7,609,300)	(634,108)	(5,706,975)	75%
NET PARKING REVENUES FOR GENERAL FUND	2,500,000	262,432	2,677,207	107%
INTEREST & PENALTIES				
INTEREST ON TAXES	170,000	7,804	112,304	66%
INTEREST ON INVESTMENT	2,319,800	229,216	2,252,225	97%
TOTAL INTEREST & PENALTIES	2,489,800	237,019	2,364,529	95%
SCHOOL REVENUES				
TUITION	6,954,600	55,132	3,649,752	52%
OTHER SOURCES	10,000	2,405	3,054	31% *
TOTAL SCHOOL REVENUES	6,964,600	57,537	3,652,806	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	1,768,467	141,183,797	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		
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

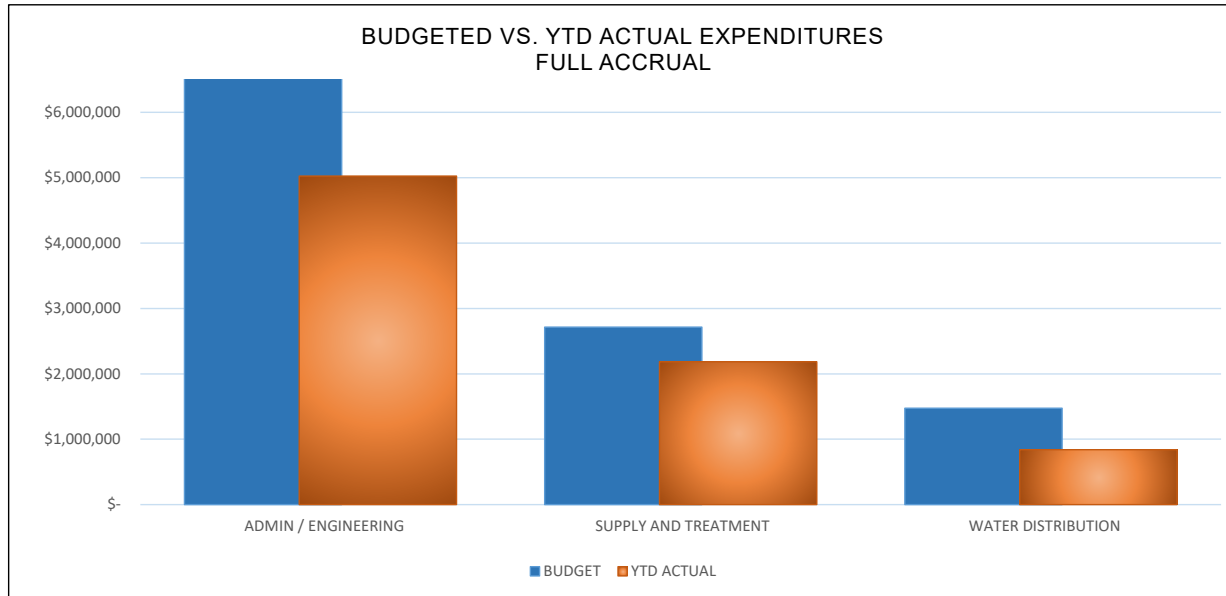
Water and Sewer Revenues are comprised of many Revenue fees. Below is a description of each Revenue fee associated with each Enterprise Fund.

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

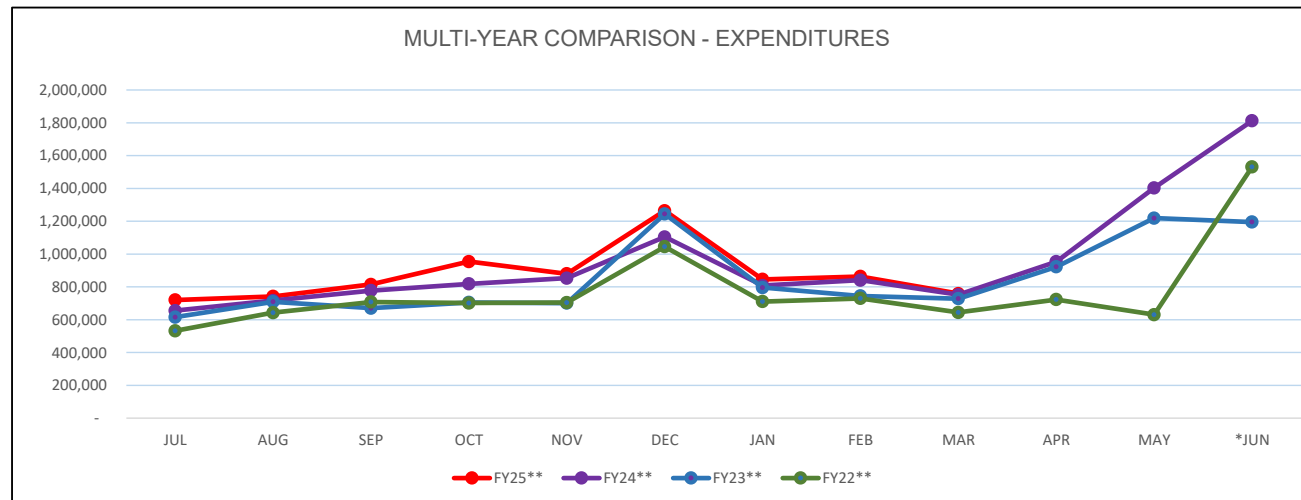
Sewer Revenue Fees
- <i>Sewer Fees</i> : Sewer charges based on water consumption
- <i>Other Charges</i> : Septage, permits, and capacity use surcharge
- <i>State Revenues</i> : State Aid Grants
- <i>Other Financing Sources</i> : Interest on investments and special agreements

WATER FUND EXPENDITURES

MONTH ENDING MARCH 31, 2025 - 75.0% 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	445,147	15,934	5,024,754	2,657,210	65.4%
SUPPLY AND TREATMENT	2,713,383	197,426	427,640	2,184,441	528,942	80.5%
WATER DISTRIBUTION	1,474,430	78,890	50,740	839,849	634,581	57.0%
AIR FORCE OPERATIONS	1,152,820	37,866	83,796	372,111	780,709	32.3%
TOTAL	13,022,597	759,329	578,110	8,421,155	4,601,442	64.7%



*June includes YE Encumbrances

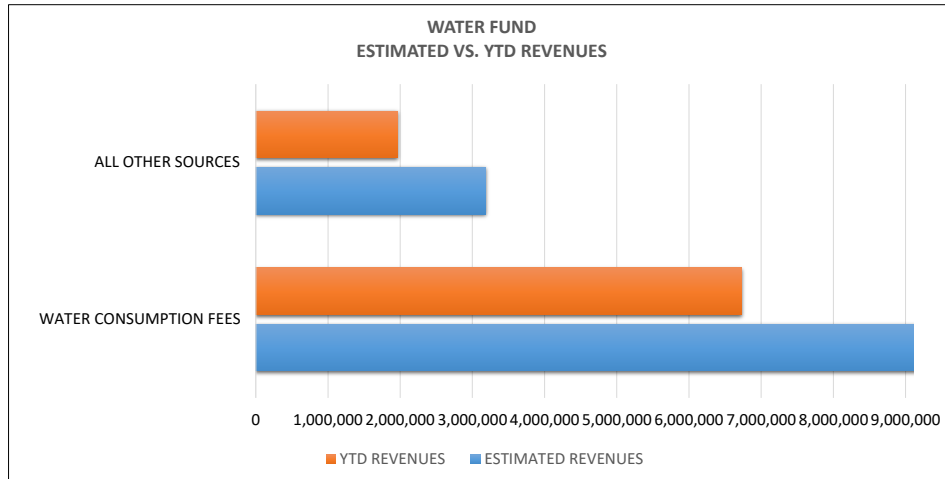
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY25**	719,773	741,692	814,958	954,211	879,676	1,264,339
FY24**	655,500	716,920	777,153	818,563	853,041	1,104,030
FY23**	615,860	709,431	670,303	704,846	700,714	1,244,543
FY22**	532,364	642,993	707,475	701,567	704,359	1,044,660

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN with YE encumbrances
FY25**	845,772	863,295	759,329	-	-	-
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 MARCH 31, 2025 - 75.0% OF FISCAL YEAR



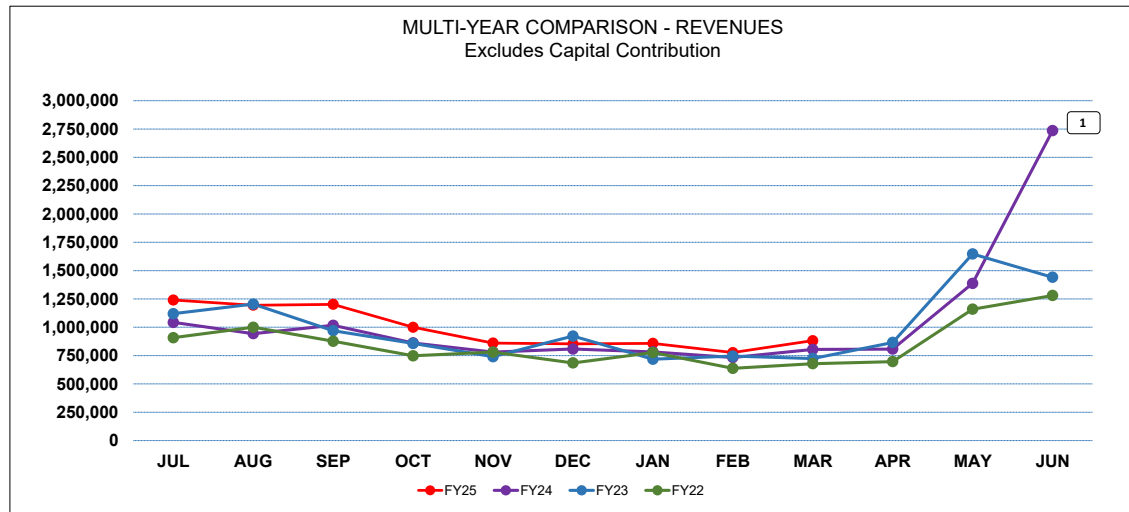
Capital contribution from the Air Force for the Pease Well Mitigation Project:

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%	6,728,422	68.7%
OTHER CHARGES	2,495,479	17.7%	1,374,665	55.1%
OTHER FINANCING SOURCES	691,430	4.9%	588,718	85.1%
AIR FORCE OPERATIONS	1,152,820	8.1%	250,769	21.8%
CAPITAL CONTRIBUTIONS	-	0.0%	0	0.0%
TOTAL	14,137,853	100.0%	8,942,574	63.3%



1 Reflects change in bond premium amortization method

REVENUES: EXCLUDES CAPITAL CONTRIBUTION

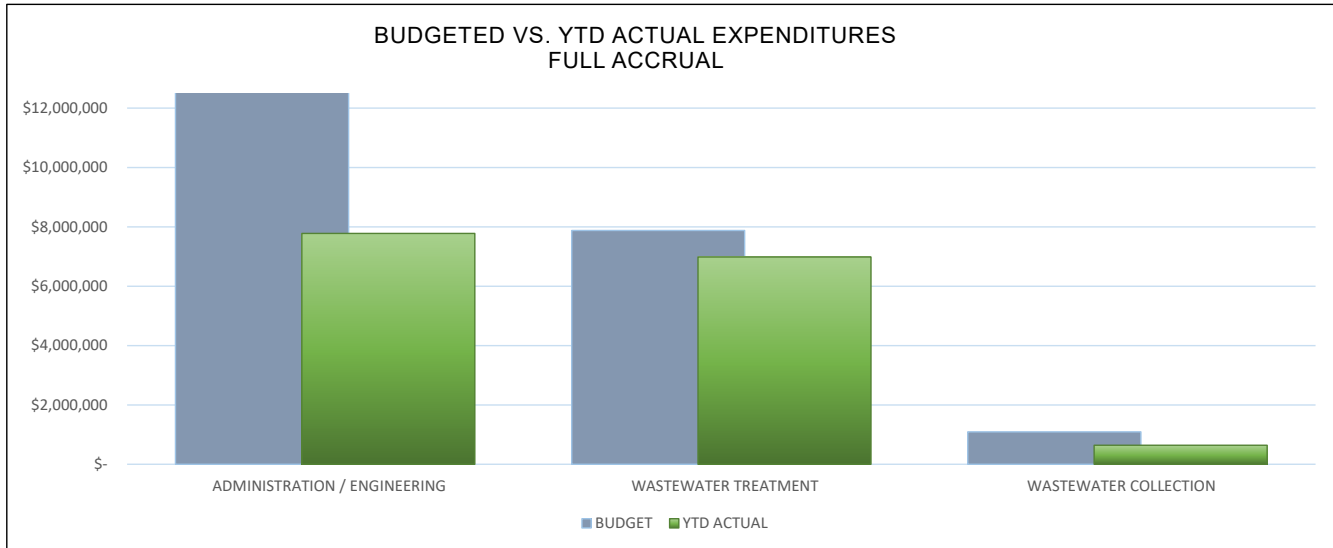
FY	JUL	AUG	SEP	OCT	NOV	DEC
FY25	1,240,771	1,194,405	1,202,509	1,000,617	860,953	853,762
FY24	1,043,413	943,735	1,017,122	861,608	780,900	807,795
FY23	1,119,588	1,204,183	969,804	857,373	740,369	922,511
FY22	908,170	1,000,215	876,810	748,344	780,507	685,424

FY	JAN	*FEB	MAR	APR	MAY	JUN
FY25	858,108	776,987	882,025	-	-	-
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

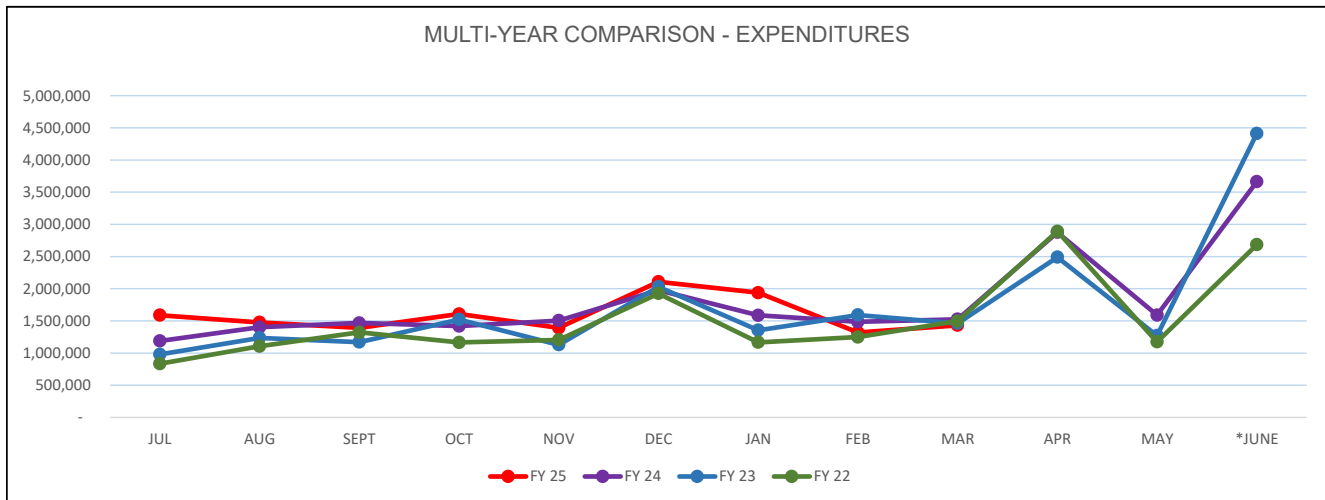
*Estimated

SEWER FUND EXPENDITURES

MONTH ENDING MARCH 31, 2025 - 75.0% 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	741,891	131,822	7,777,465	5,286,253	59.5%
WASTEWATER TREATMENT	7,879,621	618,248	1,446,590	6,983,447	896,174	88.6%
WASTEWATER COLLECTION	1,092,403	70,467	61,740	640,805	451,598	58.7%
TRANSFER TO STORMWATER	486,628	-	-	486,628	-	100.0%
TOTAL	22,522,370	1,430,605	1,640,152	15,888,345	6,634,025	70.54%



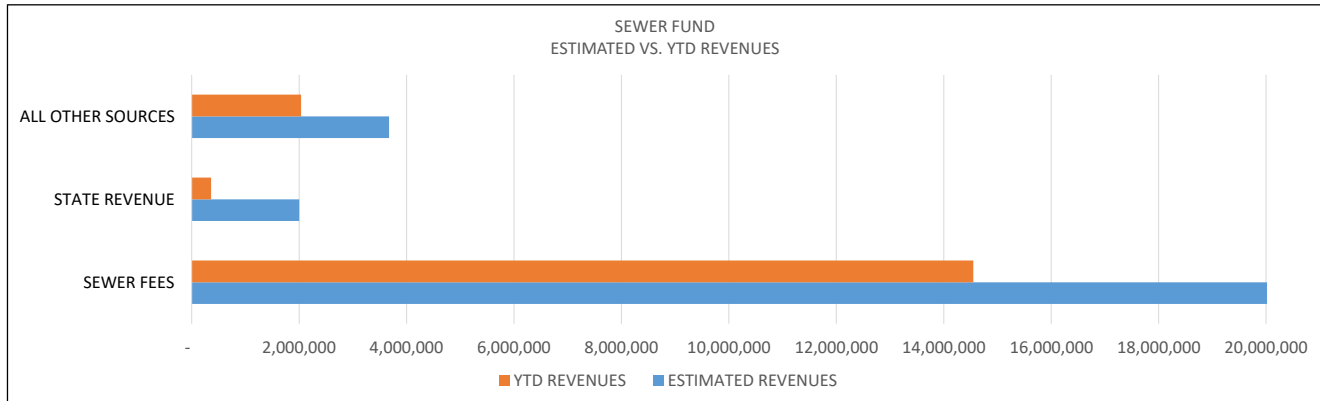
*June includes YE Encumbrances

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	-	-	-
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

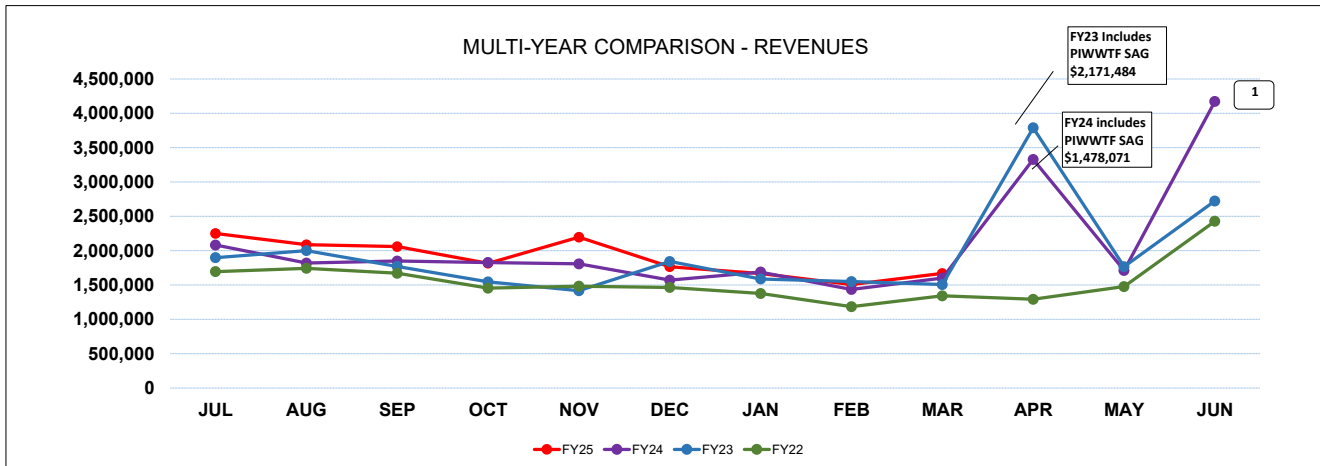
SEWER FUND REVENUES

MONTH ENDING MARCH 31, 2025 - 75.0% 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%	14,550,694	71.6%
OTHER CHARGES	540,000	2.1%	233,279	43.2%
STATE REVENUE	2,001,776	7.7%	362,168	18.1%
OTHER FINANCING SOURCES	3,133,599	12.0%	1,802,228	57.5%
TOTAL	\$ 25,990,332	100.0%	\$ 16,948,369	65.2%



1 Reflects change in bond premium amortization method

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

FY	JAN	*FEB	MAR	APR	MAY	**JUN
FY25	1,666,405	1,507,260	1,668,878	-	-	-
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 MARCH 31, 2025 - 75.0% 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.

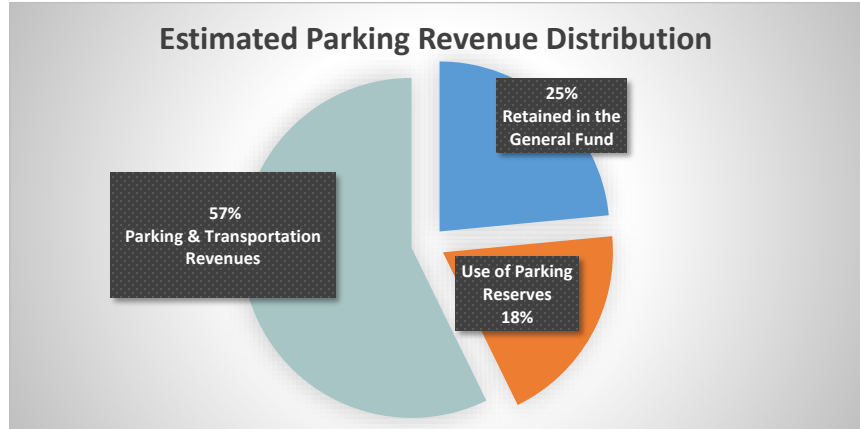
Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.

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

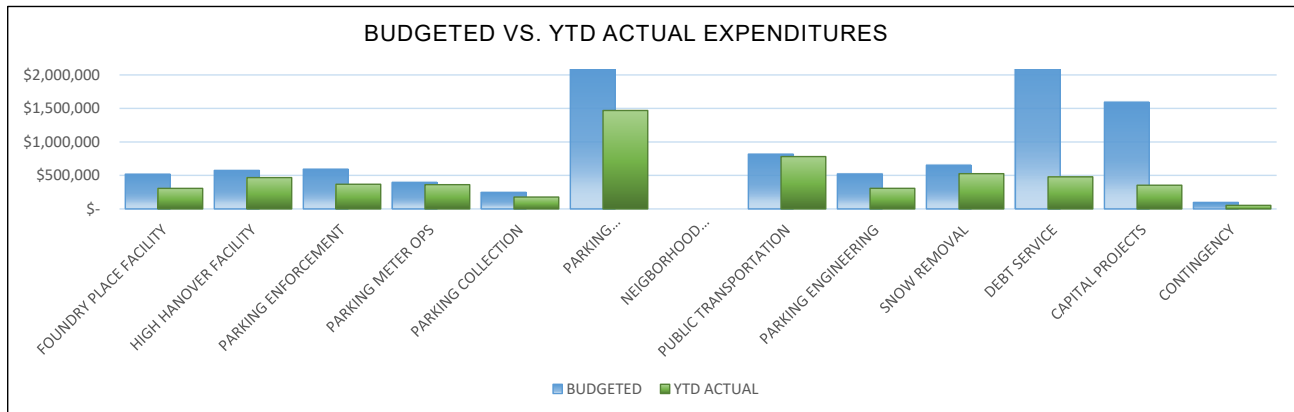
Estimated Revenues from Parking related fees are estimated for FY25 to be just over \$10 million.

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	35,021	27,022	306,847	211,938	59.1%
HIGH HANOVER FACILITY	574,440	43,460	42,748	467,637	106,803	81.4%
PARKING ENFORCEMENT	593,114	27,466	16,664	368,359	224,755	62.1%
PARKING METER OPS	390,887	30,316	79,014	362,136	28,751	92.6%
PARKING COLLECTION	247,147	19,955	-	177,227	69,920	71.7%
PARKING ADMINISTRATION	2,116,631	131,776	9,302	1,469,351	647,280	69.4%
NEIGHBORHOOD PARKING PRGM	-	-	-	-	-	0.0%
PUBLIC TRANSPORTATION	817,782	35,475	41,424	781,431	36,351	95.6%
PARKING ENGINEERING	520,918	28,497	27,163	307,446	213,472	59.0%
SNOW REMOVAL	649,307	27,028	-	526,287	123,021	81.1%
DEBT SERVICE	2,332,263	-	-	478,631	1,853,632	20.5%
CAPITAL PROJECTS	1,590,000	-	351,513	353,965	1,236,035	22.3%
CONTINGENCY	97,500	-	-	53,250	44,250	54.6%
TOTAL	10,448,774	378,994	594,851	5,652,565	4,796,209	54.1%