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City of Portsmouth, NH

FY2025 Monthly Financial Summary Report

Month Ending May 31, 2025 - 91.7% 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 fundsfrom which the liabilities are paid. These transfers are noted on page 4 of this report. For detailed information on Health Insurance Stabilization Fund and Leave at Termination Stabilization Fund, please refer to the FY2025 Proposed Annual Budget on the City's website.

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

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

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

GENERAL FUND - FISCAL YEAR 2025

The General Fund Budget represents: appropriations for the *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

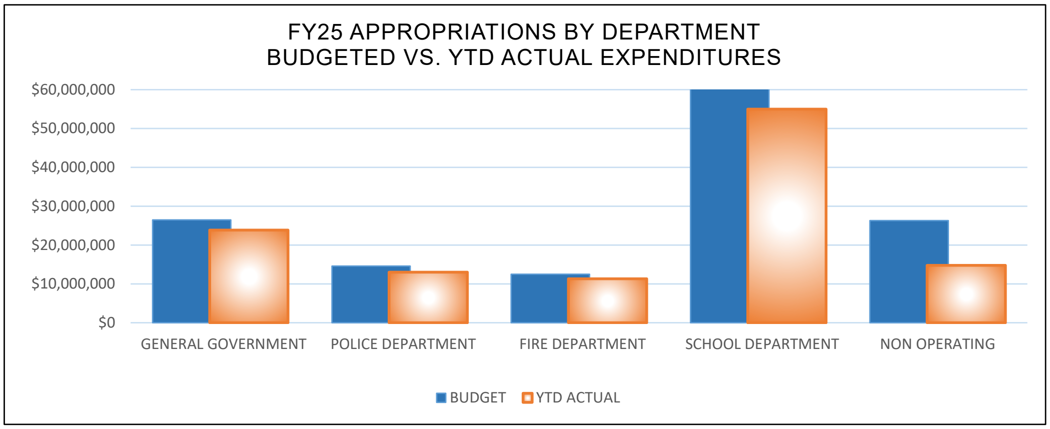
	Approved	% of Total
Local Fees, Licenses, Permits	$ 2,474,600	1.7%
Other Local Sources	12,061,532	8.3%
Net Parking Revenues	2,500,000	1.7%
Interest/Penalties	2,489,800	1.7%
School Tuition/Other	6,964,600	4.8%
Intergovernmental Revenues	5,445,027	3.8%
Use of Fund Balance	2,700,000	1.9%
Estimated Property 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 MAY 31, 2025 - 91.7% OF FISCAL YEAR



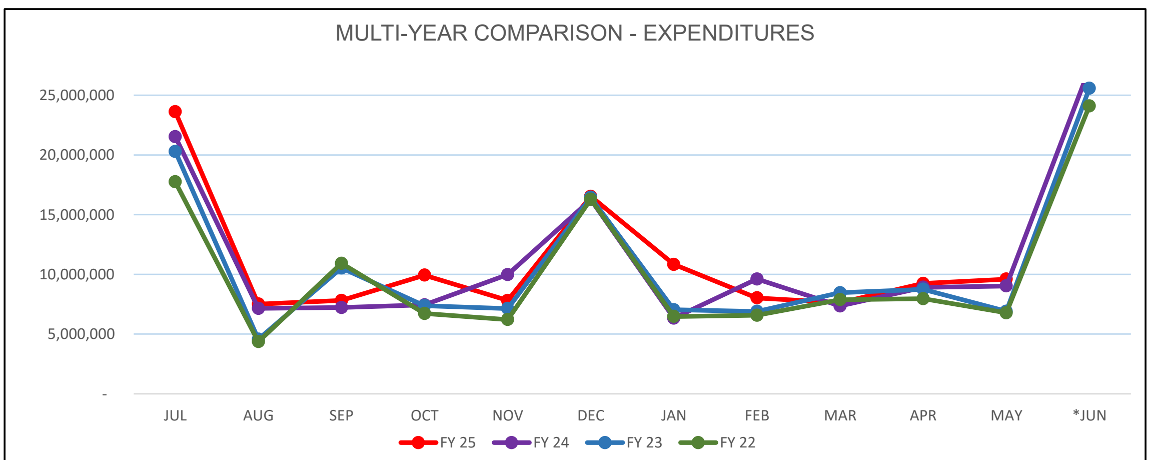
GENERAL FUND	APPROPRIATION	PERIOD EXPENDITURES	ENCUMBRANCES	YTD ACTUAL EXPENDITURES (WITH ENC)	YTD BALANCE REMAINING	% ENC/ EXPENDED
OPERATING						
GENERAL GOVERNMENT	26,470,064	2,368,620	156,735	23,848,852	2,621,212	90%
POLICE DEPARTMENT	14,586,704	1,218,036	42,185	13,011,964	1,574,740	89%
FIRE DEPARTMENT	12,507,527	1,207,425	37,512	11,314,718	1,192,809	90%
SCHOOL DEPARTMENT	64,061,713	4,350,200	634,464	54,983,145	9,078,568	86%
COLLECTIVE BARGAINING	-	-	-	-	-	
*TRANSFER TO OTHER FUNDS	928,285	-	-	928,285	-	100%
TOTAL OPERATING	**118,554,293**	**9,144,280**	**870,896**	**104,086,964**	**14,467,329**	**88%**
NON-OPERATING						
DEBT SERVICE	14,284,300	17,991	-	4,939,478	9,344,822	35%
COUNTY TAX	5,730,000	-	-	5,826,090	(96,090)	102%
CAPITAL OUTLAY	1,638,000	35,327	157,772	413,268	1,224,732	25%
OTHER NON-OPERATING	4,654,754	402,563	22,565	3,591,533	1,063,221	77%
TOTAL NON-OPERATING	**26,307,054**	**455,881**	**180,337**	**14,770,370**	**11,536,684**	**56%**
TOTAL	**144,861,347**	**9,600,161**	**1,051,233**	**118,857,334**	**26,004,013**	**82%**

* 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	9,237,843	9,600,161	-
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

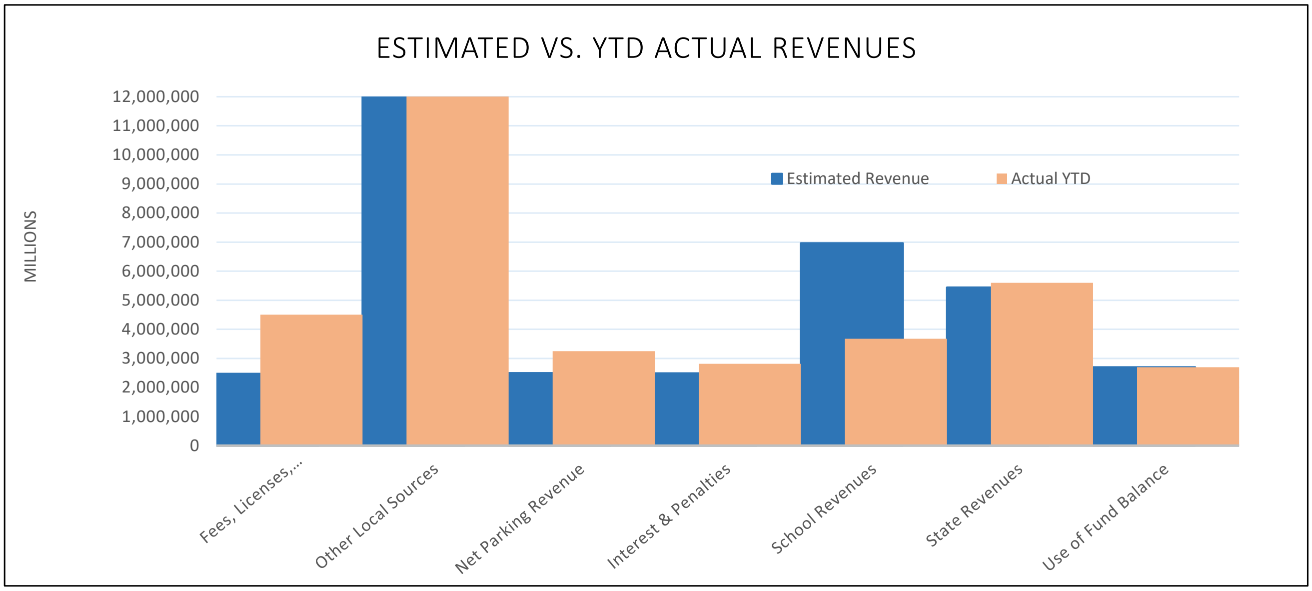
MONTH ENDING MAY 31, 2025 - 91.7% OF FISCAL YEAR

	APPROPRIATION	PERIOD EXPENDITURES	ENCUMBRANCES	YEAR TO DATE EXPENDITURES (WITH ENCUMBRANCES)	BALANCE REMAINING	% ENC/EXPENDED
GENERAL GOVERNMENT						
SALARIES	12,223,925	1,400,481	-	10,872,202	1,351,723	89%
PART TIME SALARIES	1,207,945	96,460	-	878,151	329,794	73%
OVERTIME	393,000	22,364	-	446,939	(53,939)	114%
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	-	-	19,792	18,208	52%
RETIREMENT	1,706,491	192,089	-	1,542,133	164,358	90%
OTHER BENEFITS	1,476,778	131,983	-	1,287,050	189,728	87%
OTHER OPERATING	6,780,329	525,242	156,735	6,161,936	618,393	91%
GENERAL GOVERNMENT TOTAL	26,470,064	2,368,620	156,735	23,848,852	2,621,212	90%
**Annualized Expenditures*	(2,559,576)	-		(2,559,576)		
Net total	23,910,488	2,368,620	156,735	21,289,276	2,621,212	89%
POLICE DEPARTMENT						
SALARIES	7,308,116	773,195	-	6,018,653	1,289,463	82%
PART TIME SALARIES	190,447	20,470	-	196,261	(5,814)	103%
OVERTIME	718,984	132,111	-	1,118,232	(399,248)	156%
HOLIDAY	249,625	18,579	-	213,926	35,699	86%
LONGEVITY	56,125	-	-	56,359	(234)	100%
STIPENDS	171,094	3,837	-	72,324	98,770	42%
SPECIAL DETAIL	97,484	2,499	-	52,947	44,537	54%
* LEAVE AT TERMINATION	180,203	-	-	180,203	-	100%
* HEALTH INSURANCE	1,711,360	-	-	1,711,360	-	100%
HEALTH PREMIUM STIPEND	16,250	-	-	13,500	2,750	83%
RETIREMENT	2,326,054	254,545	-	2,078,824	247,230	89%
OTHER BENEFITS	566,628	39,200	-	468,218	98,410	83%
OTHER OPERATING	994,334	(26,400)	42,185	831,158	163,176	84%
POLICE DEPARTMENT TOTAL	14,586,704	1,218,036	42,185	13,011,964	1,574,740	89%
**Annualized Expenditures*	(1,891,563)	-		(1,891,563)		
Net total	12,695,141	1,218,036	42,185	11,120,401	1,574,740	88%
FIRE DEPARTMENT						
SALARIES	5,186,397	588,748	-	4,607,549	578,848	89%
PART TIME SALARIES	31,079	5,833	-	34,245	(3,166)	110%
OVERTIME	1,602,948	200,744	-	1,569,740	33,208	98%
HOLIDAY	223,462	8,013	-	179,389	44,073	80%
LONGEVITY	32,423	-	-	30,084	2,339	93%
CERTIFICATION STIPENDS	414,459	45,500	-	365,165	49,294	88%
* LEAVE AT TERMINATION	120,084	-	-	120,084	-	100%
* HEALTH INSURANCE	892,822	-	-	892,822	-	100%
HEALTH PREMIUM STIPEND	192,529	-	-	120,541	71,988	63%
RETIREMENT	2,257,092	254,312	-	2,034,073	223,019	90%
OTHER BENEFITS	780,327	20,226	-	738,209	42,118	95%
OTHER OPERATING	773,905	84,049	37,512	622,815	151,090	80%
FIRE DEPARTMENT TOTAL	12,507,527	1,207,425	37,512	11,314,718	1,192,809	90%
**Annualized Expenditures*	(1,012,906)	-		(1,012,906)		
Net total	11,494,621	1,207,425	37,512	10,301,812	1,192,809	90%
SCHOOL						
SALARIES	33,683,541	2,624,719	-	27,055,243	6,628,298	80%
* LEAVE AT TERMINATION	300,000	-	-	300,000	-	100%
* HEALTH INSURANCE	9,963,182	-	-	9,963,182	-	100%
RETIREMENT	6,080,541	452,956	-	4,708,627	1,371,914	77%
WORKERS COMPENSATION	164,124	-	-	139,275	24,849	85%
OTHER BENEFITS	3,771,192	269,175	-	2,900,014	871,178	77%
OTHER OPERATING	10,099,133	1,003,350	634,464	9,916,804	182,329	98%
SCHOOL DEPARTMENT TOTAL	64,061,713	4,350,200	634,464	54,983,145	9,078,568	86%
**Annualized Expenditures*	(10,263,182)	-		(10,263,182)		
Net total	53,798,531	4,350,200	634,464	44,719,963	9,078,568	83%
NON-OPERATING						
DEBT SERVICE	14,284,300	17,991	-	4,939,478	9,344,822	35%
COUNTY TAX	5,730,000	-	-	5,826,090	(96,090)	102%
CAPITAL OUTLAY	1,638,000	35,327	157,772	413,268	1,224,732	25%
OTHER NON-OPERATING	4,654,754	402,563	22,565	3,591,533	1,063,221	77%
NON-OPERATING TOTAL	**26,307,054**	**455,881**	**180,337**	**14,770,370**	**11,536,684**	**56%**
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**	**9,600,161**	**1,051,233**	**118,857,334**	**26,004,013**	**82%**

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 MAY 31, 2025 - 91.7% OF FISCAL YEAR



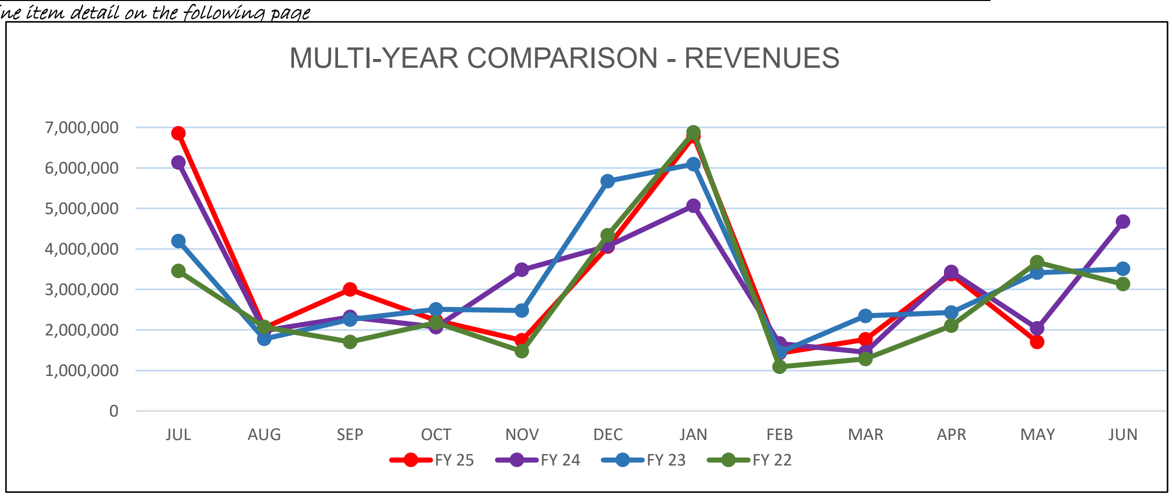
REVENUES LESS PROPERTY TAX

	ESTIMATED REVENUES	% OF TOTAL	YTD RECEIVED	% RECEIVED
Fees, Licenses, Permits	2,474,600	7%	4,506,179	182%
Other Local Sources	12,061,532	35%	12,512,278	104%
Net Parking Revenue	2,500,000	7%	3,254,001	130%
Interest & Penalties	2,489,800	7%	2,813,340	113%
School Revenues	6,964,600	20%	3,674,090	53%
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%	$ 35,059,913	101%

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	-
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 MAY 31, 2025 - 91.7% OF FISCAL YEAR

	ESTIMATED	PERIOD RECEIPTS	YTD RECEIPTS	%
FINANCE				
PROPERTY TAXES	110,225,788	0	111,683,010	101%
PROPERTY TAX-ABATED	0	(41,601)	(479,403)	0%
TOTAL PROPERTY TAXES	***110,225,788***	***(41,601)***	***111,203,607***	***101%***
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	13,000	2,677	13,180	101%
OTHER LICENSES	20,000	1,180	4,695	23%
PLANNING BOARD/BOA/SITE REVIEW	180,000	15,082	187,503	104%
BUILDING PERMITS	1,605,000	107,689	3,538,012	220%
POLICE ALARMS	30,000	2,225	30,225	101%
EXCAVATION PERMITS	75,000	7,100	73,025	97%
FLAGGING PERMIT	20,000	1,825	18,225	91%
SOLID WASTE	76,000	9,915	94,573	124%
BLASTING PERMIT	100	0	370	370%
NEW DRIVEWAY PERMIT	500	75	600	120%
OUTDOOR POOL	40,000	0	45,393	113%
RECREATION DEPARTMENT	275,000	22,664	344,016	125%
BOAT RAMP FEES	20,000	2,409	18,226	91%
RECREATION RENTALS	10,000	1,435	38,768	388%
HEALTH FOOD PERMITS	110,000	5,725	99,369	90%
TOTAL LOCAL FEES, LICENSES AND PERMITS	***2,474,600***	***180,000***	***4,506,179***	***182%***
OTHER LOCAL SOURCES				
TIMBER TAX	100	58	57	57%
PAYMENTS IN LIEU OF TAXES	250,000	0	316,006	126%
MUNICIPAL AGENT FEES	74,000	7,443	74,349	100%
MOTOR VEHICLE FEES	5,300,000	525,077	5,582,026	105%
TITLE APPLICATIONS	9,000	800	9,350	104%
RECREATIONAL VEHICLE REGISTRATION	15,000	3,850	15,412	103%
PDA AIRPORT DISTRICT	2,650,000	(5,412)	2,473,860	93%
WATER/SEWER OVERHEAD	1,852,932	154,411	1,698,521	92%
SALE - MUNICIPAL PROP	6,000	0	21,980	366%
MISC REVENUE	70,000	7,535	300,982	430%
DOG LICENSES	17,000	4,682	13,837	81%
MARRIAGE LICENSES	2,200	133	1,750	80%
CERTIFICATES-BIRTH	30,000	2,853	28,162	94%
RENTAL OF CITY PROPERTY	100,000	14,367	157,337	157%
RENTAL OF CITY HALL COM	0	0	1,856	0%
CABLE FRANCHISE FEE	360,000	99,245	357,902	99%
POLICE HAND GUN PERMITS	300	90	230	77%
POLICE OUTSIDE DETAIL	260,000	(10,684)	276,724	106%
AMBULANCE FEES	1,050,000	115,014	1,170,345	111%
WELFARE DEPT REIMBURSEMENT	15,000	913	11,592	77%
TOTAL OTHER LOCAL SOURCES	**12,061,532**	**920,373**	**12,512,278**	**104%**

GENERAL FUND

DETAILED REVENUE REPORT

MONTH ENDING MAY 31, 2025 - 91.7% OF FISCAL YEAR

PARKING REVENUES				
PARKING METER FEE	4,400,000	435,307	4,673,085	106%
METER SPACE RENTAL	160,000	4,525	117,754	74%
CHARGING STATION	17,500	1,802	19,138	109%
PARKING AREA SERVICE AGREEMENT	52,000	4,655	7,800	15%
HANOVER TRANSIENT	2,350,000	188,697	1,979,440	84%
HANOVER PASSES	1,168,800	102,375	1,074,678	92%
HANOVER PARKING SIGN PERMIT	0	0	50	0%
FOUNDRY PL TRANSIENT	430,000	50,854	564,175	131%
FOUNDRY PL PASSES	523,500	42,885	462,283	88%
PASS REINSTATEMENT	750	30	165	22%
FOUNDRY PL PASS REINSTATEMENT	750	0	195	26%
PARKING VIOLATIONS	1,000,000	115,750	1,322,781	132%
IMMOBILIZATION ADMIN FEE	6,000	1,350	7,650	128%
TOTAL PARKING REVENUES	***10,109,300***	***948,229***	***10,229,193***	***101%***
TRANSFER TO PARKING FUND	(7,609,300)	(634,108)	(6,975,192)	92%
NET PARKING REVENUES FOR GENERAL FUND	***2,500,000***	***314,121***	***3,254,001***	***130%***
INTEREST & PENALTIES				
INTEREST ON TAXES	170,000	13,601	137,328	81%
INTEREST ON INVESTMENT	2,319,800	228,606	2,676,013	115%
TOTAL INTEREST & PENALTIES	***2,489,800***	***242,207***	***2,813,340***	***113%***
SCHOOL REVENUES				
TUITION	6,954,600	0	3,670,266	53%
OTHER SOURCES	10,000	525	3,824	38% *
TOTAL SCHOOL REVENUES	***6,964,600***	***525***	***3,674,090***	***53%***
INTERGOVERNMENTAL REVENUES				
ROOMS AND MEALS TAX	2,080,000	0	2,232,998	107%
HIGHWAY BLOCK GRANT	441,000	89,084	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***	***89,084***	***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**	**1,704,709**	**146,263,520**	**101%**

***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 C*ash Requirements* needed to run the day-to-day operations to pay for capital needs and debt service.

Fiscal Year 2025 Annual Budget

Water Fund		Sewer Fund	
Full Accrual Budget	$ 13,022,597	Full Accrual Budget	$ 22,522,370
Cash Requirements	$ 13,934,649	Cash Requirements	$ 25,655,365

User Rate Structure - Fiscal Year 2025

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

Water Fund

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

Sewer Fund

Sewer charges are based on water consumption

	cost per unit of water
First 10 units	$17.32
Greater than 10 units	$19.05

Water Meter Charge

Meter charges are 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

-*Water Consumption Fees* : Revenues based on water consumption

-*Other Charges* : Meter fees, hydrant rental, utility revenue, fire services, job worked, backflow testing, capacity use surcharge

-*Air Force Operations* : Air Force reimbursement for operations at Pease Well

-*Other Financing Sources* : Interest on investments, interest only for special agreements

-*Capital Contributions* : Contributions for capital projects from other governments or private entities

Sewer Revenue Fees

-*Sewer Fees* : Sewer charges based on water consumption

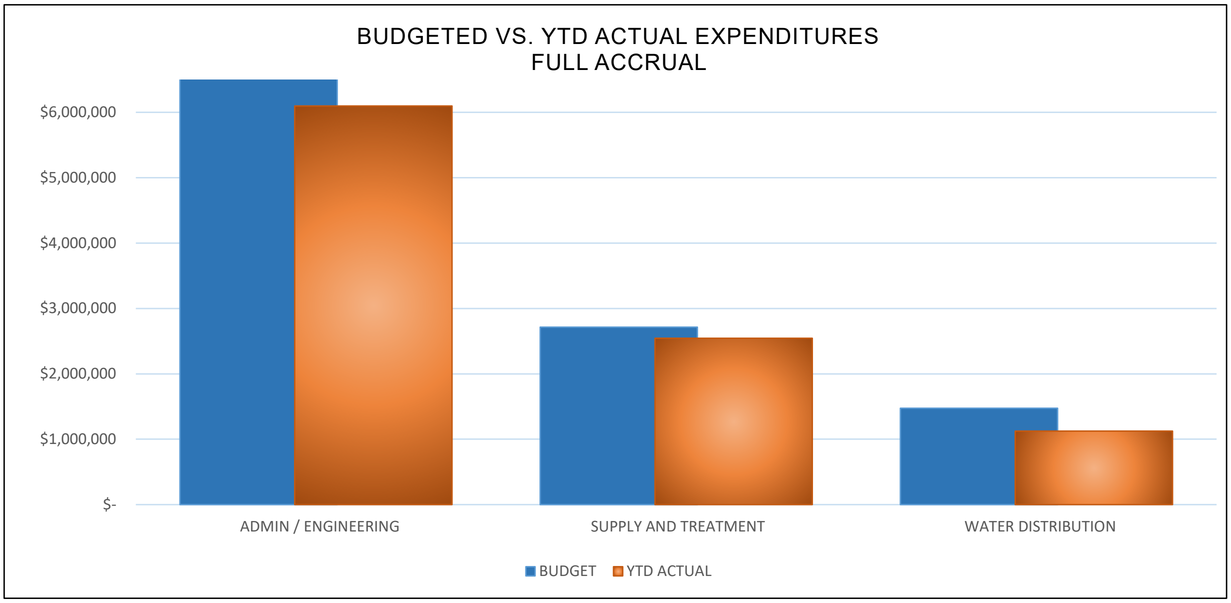
-*Other Charges* : Septage, permits, and capacity use surcharge

-*State Revenues:* State Aid Grants

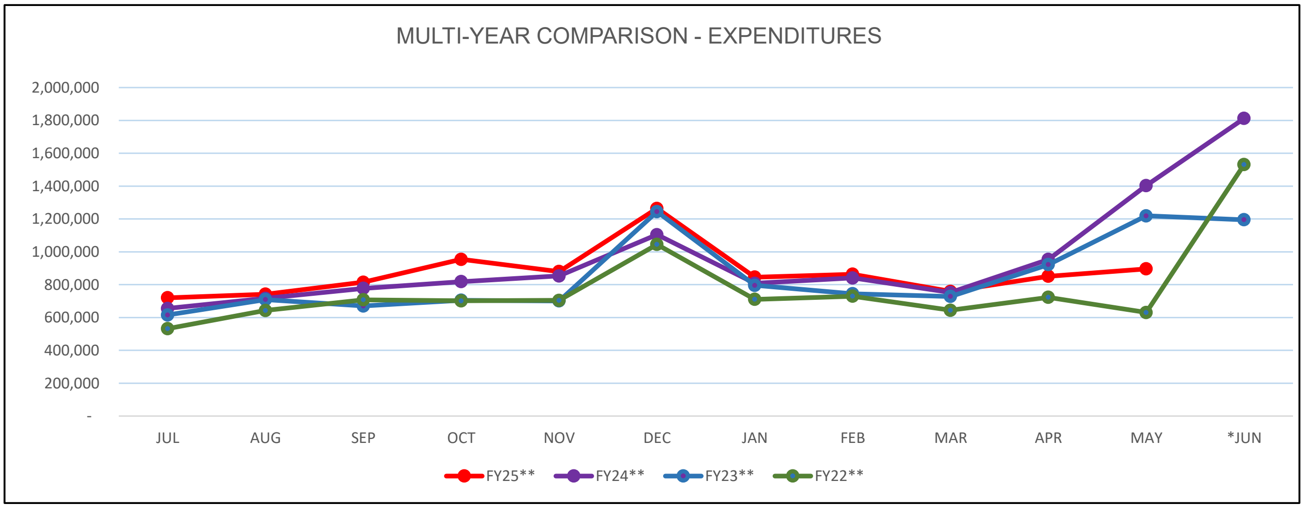
-*Other Financing Sources* : Interest on investments and special agreements

WATER FUND EXPENDITURES

MONTH ENDING MAY 31, 2025 - 91.7% 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	529,135	37,887	6,096,978	1,584,986	79.4%
SUPPLY AND TREATMENT	2,713,383	194,477	419,841	2,544,564	168,819	93.8%
WATER DISTRIBUTION	1,474,430	145,584	82,199	1,124,807	349,623	76.3%
AIR FORCE OPERATIONS	1,152,820	26,913	41,582	405,516	747,304	35.2%
TOTAL	**13,022,597**	**896,109**	**581,509**	**10,171,866**	**2,850,731**	**78.1%**



*June includes YE Encumbrances

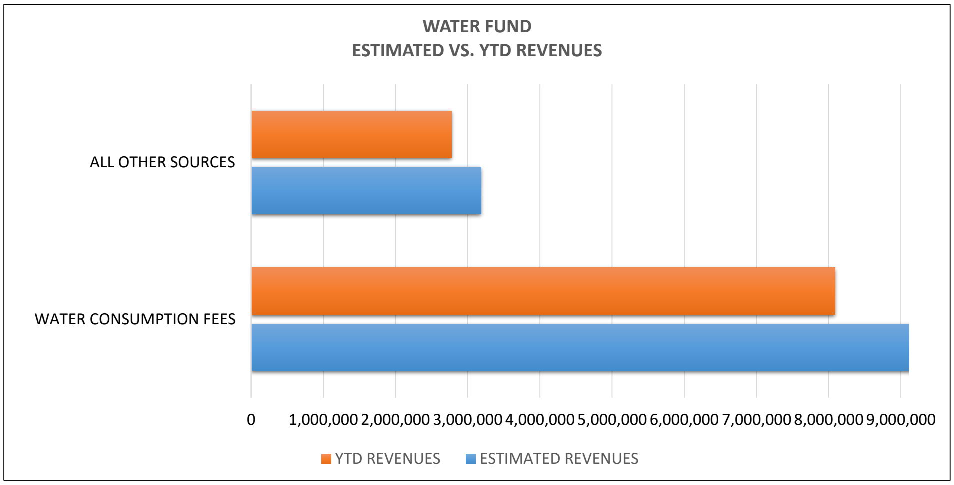
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY25**	719,773	741,692	814,958	954,211	879,676	1,264,339
FY24**	655,500	716,920	777,153	818,563	853,041	1,104,030
FY23**	615,860	709,431	670,303	704,846	700,714	1,244,543
FY22**	532,364	642,993	707,475	701,567	704,359	1,044,660

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN with YE encumbrances
FY25**	845,772	863,295	759,329	851,203	896,109	-
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 MAY 31, 2025 - 91.7% OF FISCAL YEAR

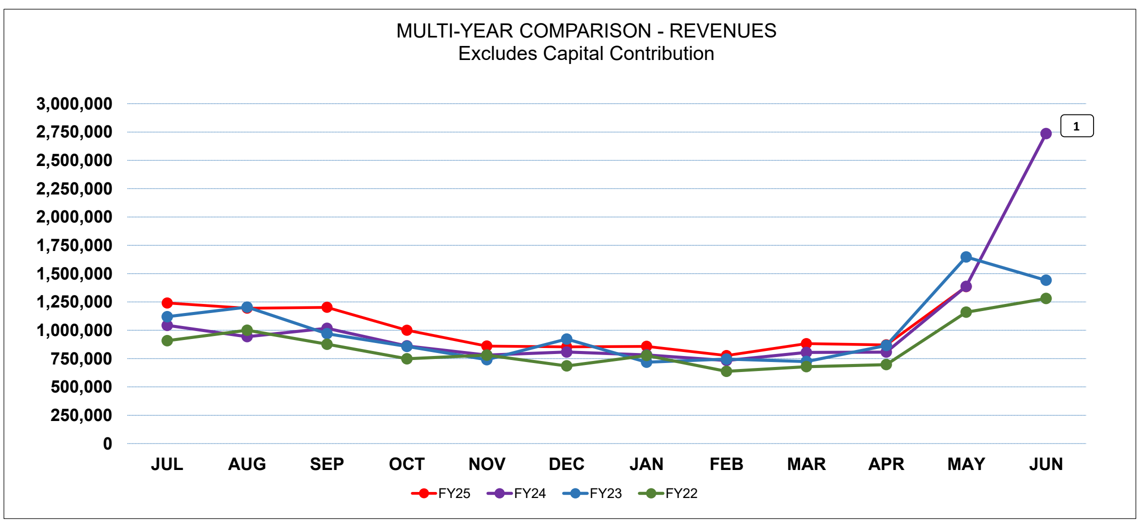


Capital contribution from the Air Force for the Pease Well Mitigation Project:

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%	8,085,333	82.5%
OTHER CHARGES	2,495,479	17.7%	2,099,154	84.1%
OTHER FINANCING SOURCES	691,430	4.9%	677,264	98.0%
AIR FORCE OPERATIONS	1,152,820	8.1%	337,341	29.3%
CAPITAL CONTRIBUTIONS	-	0.0%	0	0.0%
TOTAL	14,137,853	100.0%	11,199,093	79.2%



1 Reflects change in bond premium amortization method

REVENUES: EXCLUDES CAPITAL CONTRIBUTION

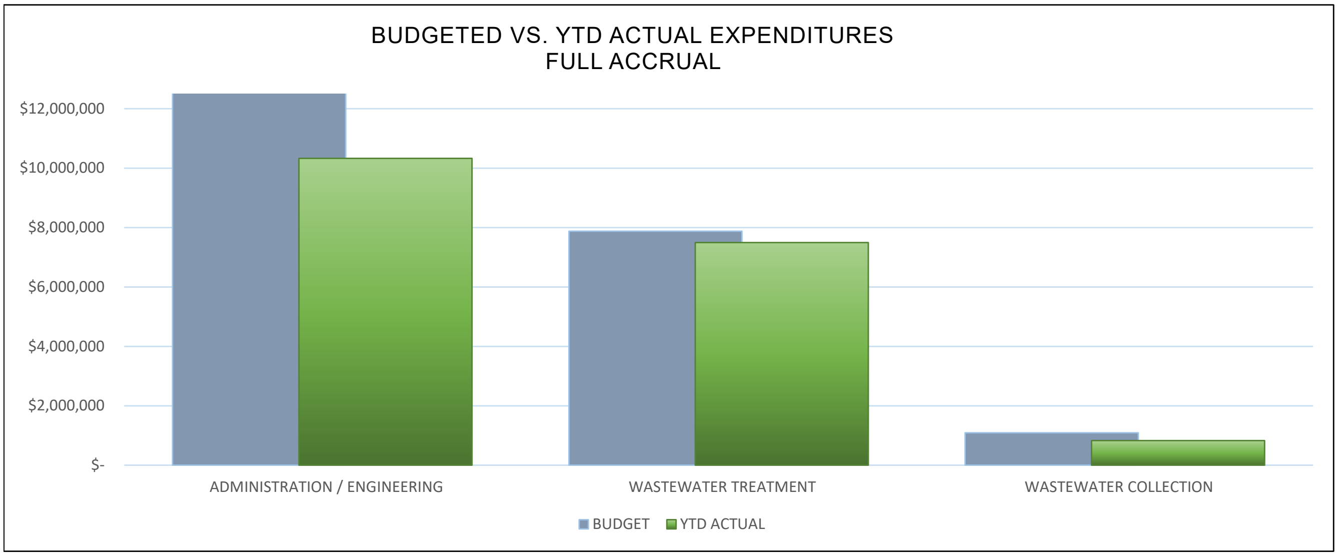
FY	JUL	AUG	SEP	OCT	NOV	DEC
FY25	1,240,771	1,194,405	1,202,509	1,000,617	860,953	853,762
FY24	1,043,413	943,735	1,017,122	861,608	780,900	807,795
FY23	1,119,588	1,204,183	969,804	857,373	740,369	922,511
FY22	908,170	1,000,215	876,810	748,344	780,507	685,424

FY	JAN	*FEB	MAR	APR	MAY	JUN
FY25	858,108	776,987	882,025	871,281	1,385,237	-
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

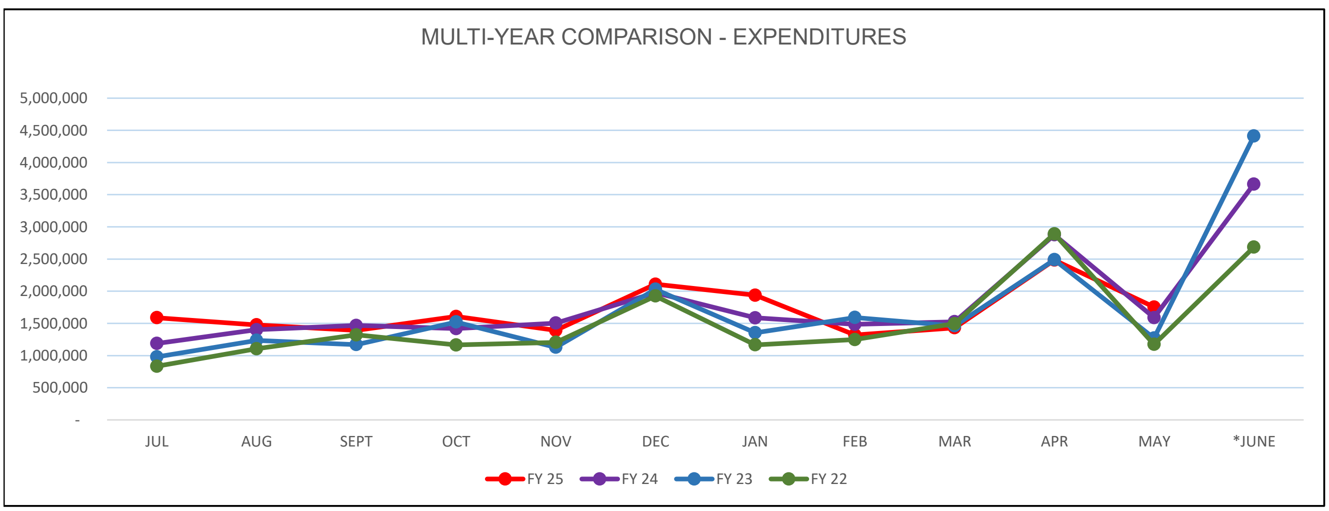
*Estimated

SEWER FUND EXPENDITURES

MONTH ENDING MAY 31, 2025 - 91.7% 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	769,044	120,855	10,328,456	2,735,262	79.1%
WASTEWATER TREATMENT	7,879,621	888,107	465,397	7,493,796	385,825	95.1%
WASTEWATER COLLECTION	1,092,403	95,746	66,675	828,834	263,569	75.9%
TRANSFER TO STORMWATER	486,628	-	-	486,628	-	100.0%
TOTAL	**22,522,370**	**1,752,897**	**652,927**	**19,137,714**	**3,384,656**	**84.97%**



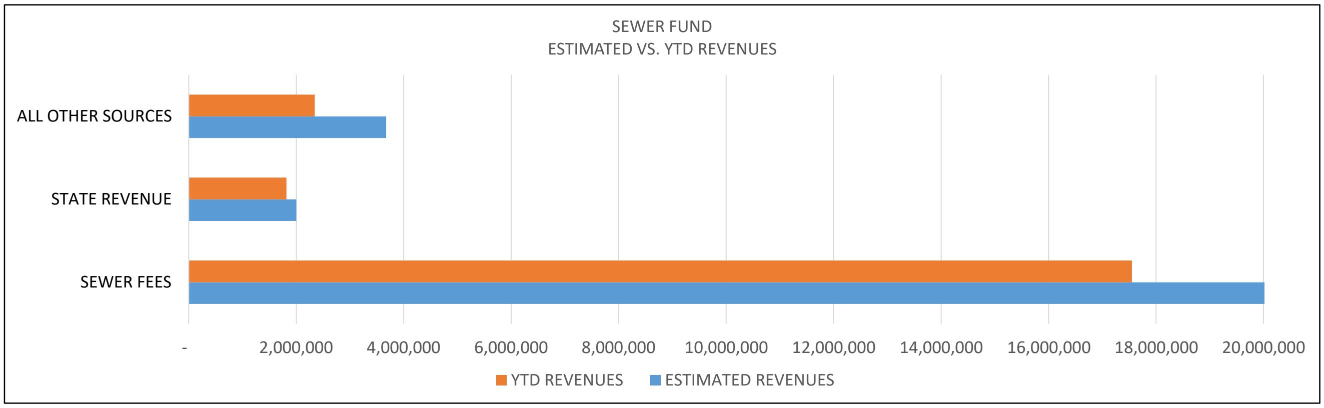
*June includes YE Encumbrances

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	-
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

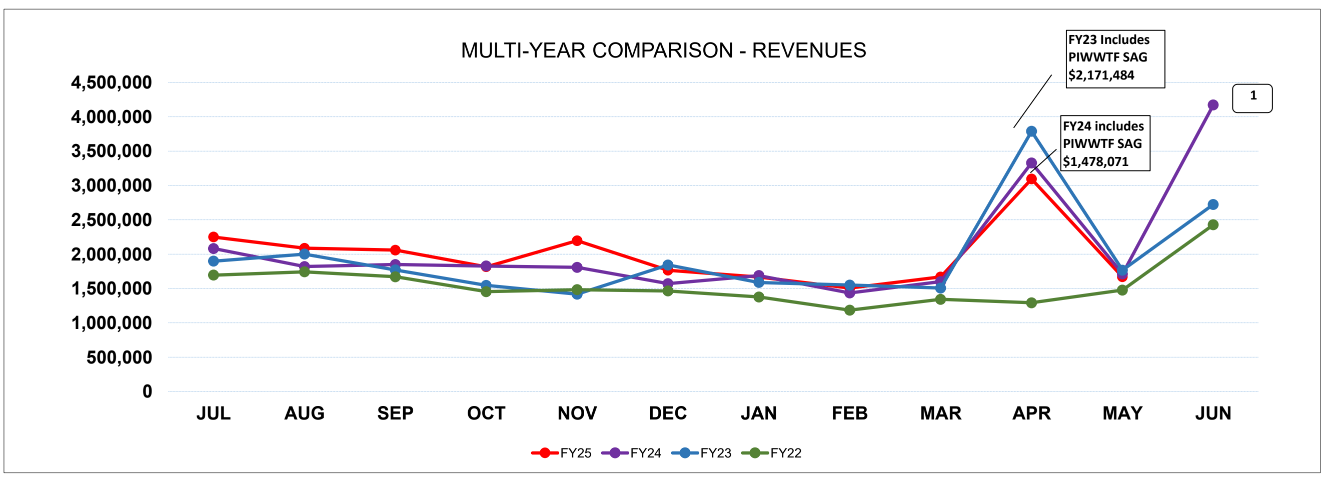
SEWER FUND REVENUES

MONTH ENDING MAY 31, 2025 - 91.7% 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%	17,552,177	86.4%
OTHER CHARGES	540,000	2.1%	328,352	60.8%
STATE REVENUE	2,001,776	7.7%	1,817,806	90.8%
OTHER FINANCING SOURCES	3,133,599	12.0%	2,014,417	64.3%
TOTAL	$ 25,990,332	100.0%	$ 21,712,752	83.5%



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	3,094,439	1,669,943	-
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 MAY 31, 2025 - 91.7% OF FISCAL YEAR

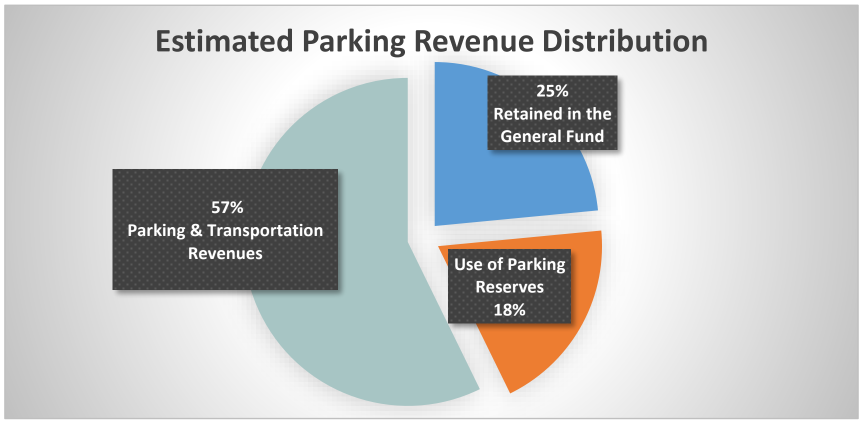
The Parking & Transportation Fund is a Special Revenue Fund that accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

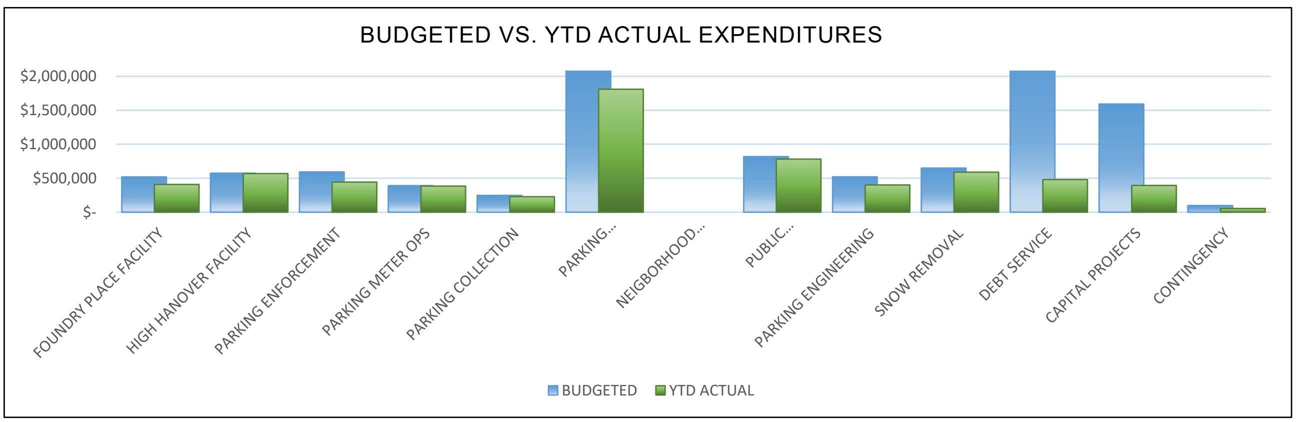
Parking & Transportation expenditures are funded 100% from parking related revenues.
Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund.
The pie graph below displays the distribution of revenues between the General and Parking & Transportation Funds.

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	50,372	32,796	408,332	110,453	78.7%
HIGH HANOVER FACILITY	574,440	64,928	26,828	568,056	6,384	98.9%
PARKING ENFORCEMENT	593,114	44,455	16,664	443,224	149,890	74.7%
PARKING METER OPS	390,887	30,274	34,491	384,042	6,845	98.2%
PARKING COLLECTION	247,147	30,346	-	227,894	19,253	92.2%
PARKING ADMINISTRATION	2,116,631	214,102	5,927	1,810,389	306,242	85.5%
NEIGHBORHOOD PARKING PRGM	-	-	-	-	-	0.0%
PUBLIC TRANSPORTATION	817,782	17,737	23,687	781,431	36,351	95.6%
PARKING ENGINEERING	520,918	77,805	10,221	400,796	120,122	76.9%
SNOW REMOVAL	649,307	33,005	-	589,380	59,927	90.8%
DEBT SERVICE	2,332,263	1,486	-	480,117	1,852,146	20.6%
CAPITAL PROJECTS	1,590,000	-	391,013	393,465	1,196,535	24.7%
CONTINGENCY	97,500	-	-	54,250	43,250	55.6%
TOTAL	**10,448,774**	**564,509**	**541,627**	**6,541,374**	**3,907,400**	**62.6%**