

Celebrating City Services



City of Portsmouth, New Hampshire Fiscal Year 2026 Monthly Financial Summary Report

Month Ending April 30, 2026 (83.3% of the Fiscal Year)

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Financial Documents

The City prepares a number of annual financial documents that are available for review on the City's Website.

www.portsmouthnh.gov/Finance

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

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 2026 (FY26) Estimated Revenues vs. Year-to-Date Actual Revenues and the Budgeted Expenditures vs. Year-to-Date Actual Expenditures.

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 Funds - The Water Division accounts for the operation of a water treatment plant, City wells, and the City water system. The 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 budgeted amount is transferred to the stabilization reserves from which the liabilities are paid throughout the fiscal year. These transfers are noted on page 4 of this report. For detailed information on Health Insurance Stabilization Reserve and Leave at Termination Stabilization Reserve, please refer to the FY26 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 accounting 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 2026

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 interest expense, and Capital Outlay), and other non-operating expenditures not associated with individual departments.

OPERATING BUDGET

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

NON-OPERATING BUDGET

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

The FY26 annual budget is a balanced budget in which total anticipated revenues equal budgeted appropriations.

FY 2026 GENERAL FUND BUDGET

ESTIMATED REVENUES

	<u>Approved</u>	<u>% of Total</u>
Local Fees, Licenses, Permits	\$ 2,949,600	2.0%
Other Local Sources	12,431,752	8.3%
Net Parking Revenues	2,500,000	1.7%
Interest/Penalties	2,470,000	1.6%
School Tuition/Other	7,129,764	4.7%
State Revenues	3,407,894	2.3%
Use of Fund Balance	3,731,519	2.5%
Estimated Property Tax	115,274,411	76.9%
	<u>\$ 149,894,940</u>	<u>100.0%</u>

PLEASE NOTE:

Beginning with the Monthly Financial Summary of December 2025, the General Fund Appropriations Budget is retitled Revised Working Budget. The total amount of the budget remains unchanged, and the revision reflects the reallocation of Collective Bargaining funds to the Department accounts impacted by completed union negotiations.

BUDGETED EXPENDITURES

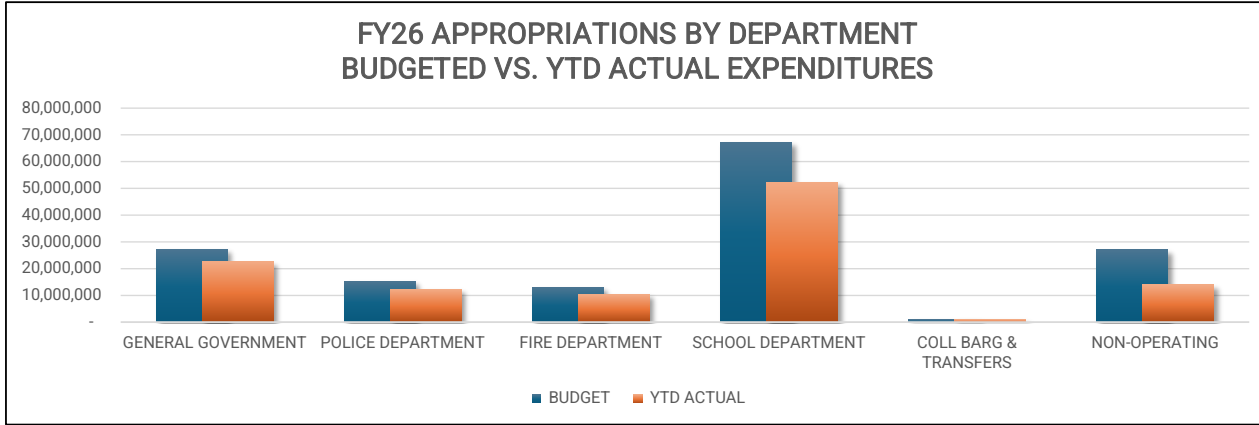
	<u>Revised Working</u>	<u>% of Total</u>
Municipal	\$ 27,153,856	18.1%
Police	15,073,538	10.0%
Fire	12,884,330	8.6%
School	67,237,393	44.7%
Collective Bargaining	-	0.0%
Transfer to Indoor Pool	200,000	0.1%
Transfer to Community Campus	470,911	0.3%
Transfer to Prescott Park	271,370	0.2%
Non-Operating	27,003,542	18.0%
	<u>\$ 150,294,940</u>	<u>100.0%</u>

SUPPLEMENTAL APPROPRIATION:

March 16, 2026 – \$400,000
for Outside Counsel Fees

GENERAL FUND EXPENDITURES - BUDGETED vs. YTD ACTUAL

Month Ending April 30, 2026 - 83.3% of Fiscal Year



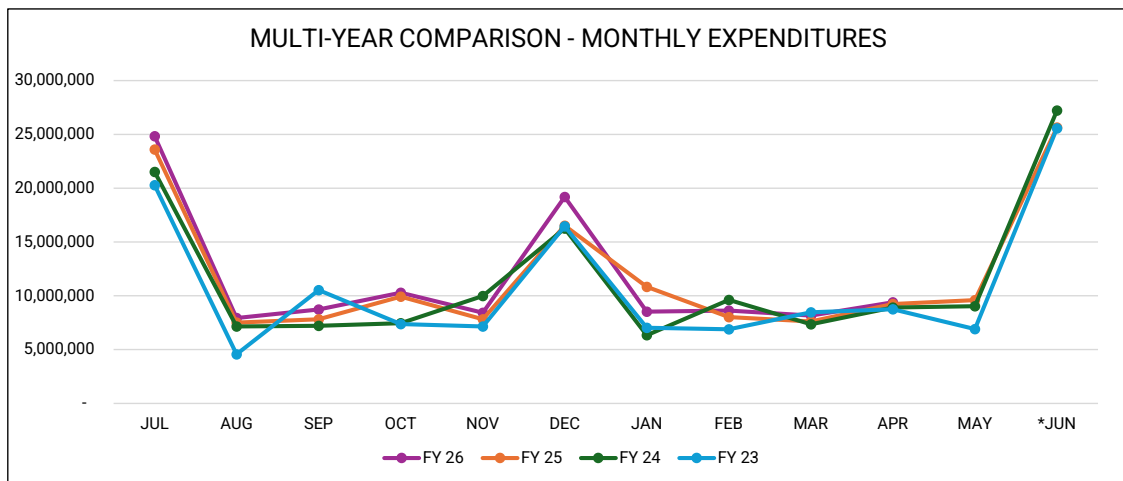
GENERAL FUND	FY26 WORKING BUDGET	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	\$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
OPERATING						
GENERAL GOVERNMENT	27,153,856	1,654,184	222,841	22,539,267	4,614,589	83%
POLICE DEPARTMENT	15,073,538	1,001,028	1,956	12,326,056	2,747,482	82%
FIRE DEPARTMENT	12,884,330	814,064	14,828	10,324,705	2,559,625	80%
SCHOOL DEPARTMENT	67,237,393	4,196,633	-	52,078,559	15,158,834	77%
COLLECTIVE BARGAINING	-	-	-	-	-	0%
*TRANSFER TO OTHER FUNDS	942,281	-	-	942,281	-	100%
TOTAL OPERATING	123,291,398	7,665,910	239,624	98,210,868	25,080,530	80%
NON-OPERATING						
DEBT SERVICE	14,311,948	1,642,806	-	4,936,972	9,374,976	34%
COUNTY TAX	6,000,870	-	-	5,986,162	14,708	100%
CAPITAL OUTLAY	1,560,000	60,476	111,732	226,533	1,333,467	15%
OTHER NON-OPERATING	5,130,724	29,739	5,429	2,777,448	2,353,276	54%
TOTAL NON-OPERATING	27,003,542	1,733,021	117,161	13,927,115	13,076,427	52%
TOTAL	150,294,940	9,398,930	356,785	112,137,983	38,156,957	75%

* 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 End of Year (EOY) Encumbrances

FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 26	24,838,467	7,935,810	8,738,069	10,281,629	8,418,352	19,184,321
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

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN w/ EOY Encumb
FY 26	8,530,321	8,626,408	8,158,390	9,398,930	-	-
FY 25	10,834,676	8,030,866	7,628,201	9,237,843	9,600,161	25,642,964
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

GENERAL FUND DETAILED DEPARTMENT EXPENDITURES

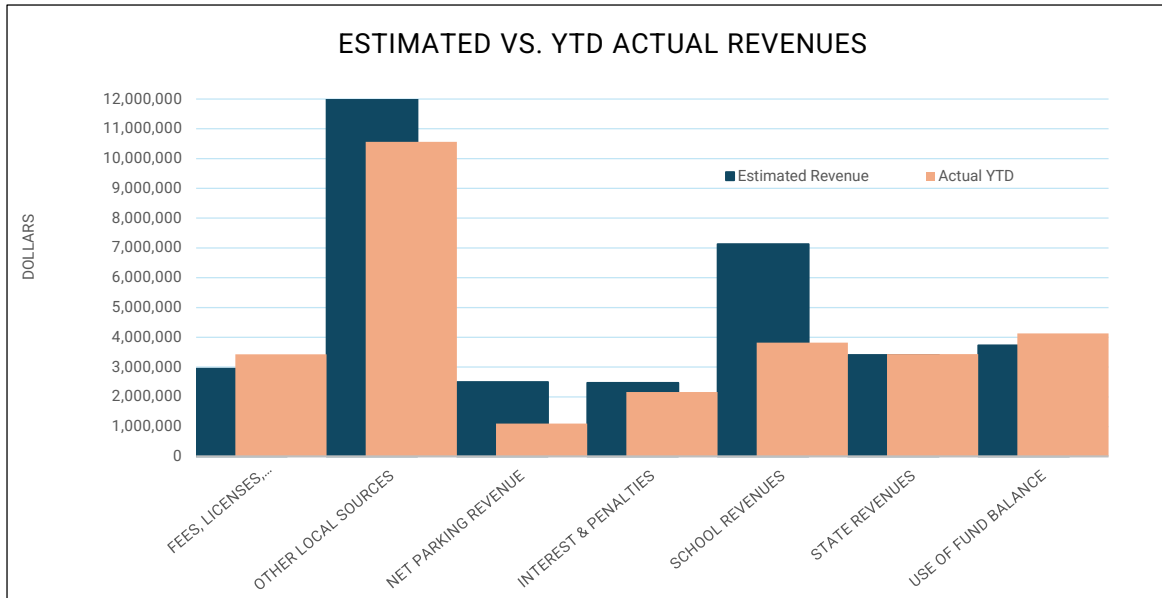
Month Ending April 30, 2026 - 83.3% of Fiscal Year

	FY26 WORKING BUDGET	PERIOD EXPENDITURES	YEAR TO DATE ACTUAL	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	\$ BALANCE REMAINING	% EXPEND & ENCUMB
GENERAL GOVERNMENT							
Salaries	12,686,784	921,162	9,778,067	-	9,778,067	2,908,717	77%
Part Time Salaries	970,351	65,200	710,604	-	710,604	259,747	73%
Overtime	389,500	19,456	583,485	-	583,485	(193,985)	150%
Longevity	74,707	-	72,976	-	72,976	1,731	98%
* Leave at Termination	350,000	-	350,000	-	350,000	-	100%
* Health Insurance	2,301,715	-	2,301,715	-	2,301,715	-	100%
Health Premium Stipend	34,500	-	17,608	-	17,608	16,892	51%
Retirement	1,680,717	119,426	1,336,197	-	1,336,197	344,520	80%
Other Benefits	1,520,372	73,611	1,207,704	-	1,207,704	312,668	79%
Other Operating	7,145,210	455,329	5,958,070	222,841	6,180,910	964,300	87%
GENERAL GOVERNMENT TOTAL	27,153,856	1,654,184	22,316,426	222,841	22,539,267	4,614,589	83%
<i>*Annualized Expenditures</i>	<i>(2,651,715)</i>	<i>-</i>	<i>(2,651,715)</i>	<i>-</i>	<i>(2,651,715)</i>	<i>-</i>	<i>-</i>
Net Total	24,502,141	1,654,184	19,664,711	222,841	19,887,552	4,614,589	80%
POLICE DEPARTMENT							
Salaries	7,465,993	550,501	5,652,767	-	5,652,767	1,813,226	76%
Part Time Salaries	199,049	15,309	171,022	-	171,022	28,027	86%
Overtime	766,095	119,575	998,021	-	998,021	(231,926)	130%
Holiday	252,962	9,996	205,497	-	205,497	47,465	81%
Longevity	63,036	-	62,753	-	62,753	283	100%
Stipends	171,118	1,187	64,492	-	64,492	106,626	38%
Special Detail	96,579	1,869	57,000	-	57,000	39,579	59%
* Leave at Termination	180,203	-	180,203	-	180,203	-	100%
* Health Insurance	1,782,724	-	1,782,724	-	1,782,724	-	100%
Health Premium Stipend	16,000	-	12,333	-	12,333	3,667	77%
Retirement	2,370,866	182,861	1,889,251	-	1,889,251	481,615	80%
Other Benefits	591,394	19,786	472,054	-	472,054	119,340	80%
Other Operating	1,117,519	99,943	775,982	1,956	777,938	339,581	70%
POLICE DEPARTMENT TOTAL	15,073,538	1,001,028	12,324,100	1,956	12,326,056	2,747,482	82%
<i>*Annualized Expenditures</i>	<i>(1,962,927)</i>	<i>-</i>	<i>(1,962,927)</i>	<i>-</i>	<i>(1,962,927)</i>	<i>-</i>	<i>-</i>
Net Total	13,110,611	1,001,028	10,361,173	1,956	10,363,129	2,747,482	79%
FIRE DEPARTMENT							
Salaries	5,391,469	387,535	4,019,336	-	4,019,336	1,372,133	75%
Part Time Salaries	31,079	5,327	45,890	-	45,890	(14,811)	148%
Overtime	1,645,948	136,651	1,463,036	-	1,463,036	182,912	89%
Holiday	229,166	8,232	183,664	-	183,664	45,502	80%
Longevity	34,822	-	27,924	-	27,924	6,898	80%
Certification Stipends	408,474	28,852	311,065	-	311,065	97,409	76%
* Leave at Termination	120,084	-	120,084	-	120,084	-	100%
* Health Insurance	930,053	-	930,053	-	930,053	-	100%
Health Premium Stipend	225,938	-	122,248	-	122,248	103,690	54%
Retirement	2,239,152	162,060	1,738,959	-	1,738,959	500,193	78%
Other Benefits	833,970	8,460	748,962	-	748,962	85,008	90%
Other Operating	794,175	76,947	598,657	14,828	613,485	180,690	77%
FIRE DEPARTMENT TOTAL	12,884,330	814,064	10,309,878	14,828	10,324,705	2,559,625	80%
<i>*Annualized Expenditures</i>	<i>(1,050,137)</i>	<i>-</i>	<i>(1,050,137)</i>	<i>-</i>	<i>(1,050,137)</i>	<i>-</i>	<i>-</i>
Net Total	11,834,193	814,064	9,259,741	14,828	9,274,568	2,559,625	78%
SCHOOL DEPARTMENT							
Salaries	34,743,825	2,631,870	24,882,229	-	24,882,229	9,861,596	72%
* Leave at Termination	250,000	-	250,000	-	250,000	-	100%
* Health Insurance	10,501,194	-	10,501,194	-	10,501,194	-	100%
Retirement	6,103,053	447,306	4,243,918	-	4,243,918	1,859,135	70%
Other Benefits	4,029,092	274,121	2,832,753	-	2,832,753	1,196,339	70%
Other Operating	11,610,229	843,336	9,368,465	-	9,368,465	2,241,764	81%
SCHOOL DEPARTMENT TOTAL	67,237,393	4,196,633	52,078,559	-	52,078,559	15,158,834	77%
<i>*Annualized Expenditures</i>	<i>(10,751,194)</i>	<i>-</i>	<i>(10,751,194)</i>	<i>-</i>	<i>(10,751,194)</i>	<i>-</i>	<i>-</i>
Net Total	56,486,199	4,196,633	41,327,365	-	41,327,365	15,158,834	73%
NON-OPERATING							
Debt Service	14,311,948	1,642,806	4,936,972	-	4,936,972	9,374,976	34%
County Tax	6,000,870	-	5,986,162	-	5,986,162	14,708	100%
Capital Outlay	1,560,000	60,476	114,801	111,732	226,533	1,333,467	15%
Other Non-Operating	5,130,724	29,739	2,772,019	5,429	2,777,448	2,353,276	54%
NON-OPERATING TOTAL	27,003,542	1,733,021	13,809,955	117,161	13,927,115	13,076,427	52%
COLLECTIVE BARGAINING CONTINGENCY	-	-	-	-	-	-	0%
TRANSFER TO INDOOR POOL	200,000	-	200,000	-	200,000	-	100%
TRANSFER TO COMMUNITY CAMPUS	470,911	-	470,911	-	470,911	-	100%
TRANSFER TO PRESCOTT PARK	271,370	-	271,370	-	271,370	-	100%
TOTAL GENERAL FUND	150,294,940	9,398,930.39	111,781,199	356,784.62	112,137,983	38,156,957	75%

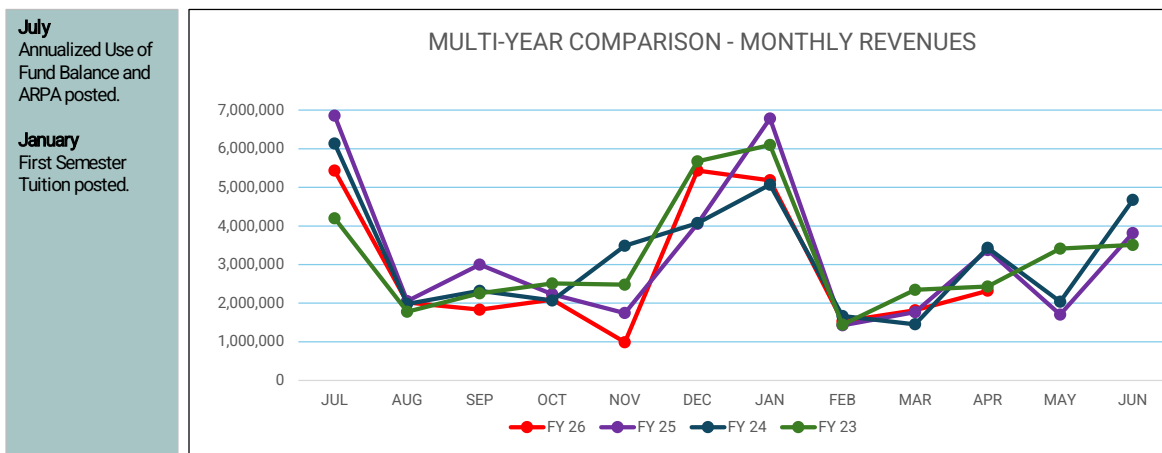
Annualized Expenditures: Transfers to Leave at Termination and Health Insurance Stabilization Reserves
Other Benefits: Dental insurance, Social Security, Medicare, life/disability insurance, and other contractual expenditures
Other Operating: Telephone, postage, office supplies, utilities, sand & salt, professional services, legal expenses, and other operating expenditures
Other Non-Operating: Rolling Stock, IT upgrades and equipment replacements, contingency, overlay interest expense, SBITA, etc.

GENERAL FUND REVENUES

Month Ending April 30, 2026 - 83.3% of Fiscal Year



REVENUES LESS PROPERTY TAX	ESTIMATED REVENUES	% OF TOTAL REVENUES	PERIOD RECEIPTS	YEAR TO DATE RECEIVED	% RECEIVED
Fees, Licenses, Permits	2,949,600	8.5%	571,166	3,425,720	116%
Other Local Sources	12,431,752	35.9%	982,988	10,564,633	85%
Net Parking Revenue	2,500,000	7.2%	96,636	1,102,610	44%
Interest & Penalties	2,470,000	7.1%	294,454	2,163,499	88%
School Revenues	7,129,764	20.6%	6,300	3,823,029	54%
State Revenues	3,407,894	9.8%	370,487	3,433,413	101%
Use of Fund Balance	3,731,519	10.8%	0	4,131,519	111%
TOTAL	34,620,529	99.99%	2,322,032	28,644,424	83%



FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 26	5,431,728	2,016,660	1,830,133	2,093,953	989,121	5,433,977
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

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 26	5,182,386	1,530,170	1,814,264	2,322,032	-	-
FY 25	6,780,480	1,426,596	1,768,467	3,375,014	1,704,709	3,816,972
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

GENERAL FUND DETAILED REVENUES

Month Ending April 30, 2026 - 83.3% of Fiscal Year

	ESTIMATED REVENUES	PERIOD RECEIPTS	YEAR TO DATE RECEIPTS	YTD %
FINANCE				
PROPERTY TAXES	116,874,411	0	117,307,055	100%
PROPERTY TAX-ABATED	(1,600,000)	(28,959)	(212,141)	13%
<i>TOTAL PROPERTY TAXES</i>	<i>115,274,411</i>	<i>(28,959)</i>	<i>117,094,914</i>	<i>102%</i>
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	13,000	145	12,028	93%
OTHER LICENSES	20,000	975	6,910	35%
PLANNING BOARD/BOA/SITE REVIEW	180,000	18,055	156,426	87%
BUILDING PERMITS	2,005,000	498,751	2,585,513	129%
POLICE ALARMS	30,000	1,625	12,575	42%
EXCAVATION PERMITS	75,000	2,150	48,100	64%
FLAGGING PERMIT	20,000	1,775	13,975	70%
SOLID WASTE	90,000	8,412	78,465	87%
BLASTING PERMIT	100	400	1,570	1570%
NEW DRIVEWAY PERMIT	500	0	675	135%
OUTDOOR POOL	44,000	0	50,735	115%
RECREATION DEPARTMENT	325,000	29,729	308,838	95%
BOAT RAMP FEES	22,000	4,000	16,905	77%
RECREATION RENTALS	15,000	2,925	34,994	233%
HEALTH FOOD PERMITS	110,000	2,225	98,011	89%
<i>TOTAL LOCAL FEES, LICENSES, AND PERMITS</i>	<i>2,949,600</i>	<i>571,166</i>	<i>3,425,720</i>	<i>116%</i>
OTHER LOCAL SOURCES				
TIMBER TAX	100	4	4	4%
PAYMENTS IN LIEU OF TAXES	310,000	0	326,248	105%
MUNICIPAL AGENT FEES	79,000	6,984	66,528	84%
MOTOR VEHICLE FEES	5,600,000	595,558	5,187,912	93%
TITLE APPLICATIONS	9,000	888	7,535	84%
RECREATIONAL VEHICLE REGISTRATION	15,000	2,280	12,050	80%
PDA AIRPORT DISTRICT	2,526,000	0	1,413,346	56%
WATER/SEWER OVERHEAD	1,813,152	151,096	1,510,960	83%
SALE - MUNICIPAL PROP	6,000	0	26,510	442%
MISC REVENUE	70,000	7,643	61,009	87%
DOG LICENSES	16,000	3,657	38,256	239%
MARRIAGE LICENSES	2,200	119	1,632	74%
CERTIFICATES-BIRTH	30,000	2,265	26,020	87%
RENTAL OF CITY PROPERTY	130,000	14,116	92,397	71%
RENTAL OF CITY HALL COM	0	0	0	0%
CABLE FRANCHISE FEE	360,000	0	277,665	77%
POLICE HAND GUN PERMITS	300	50	190	63%
POLICE OUTSIDE DETAIL	300,000	62,717	342,742	114%
AMBULANCE FEES	1,150,000	135,611	1,164,906	101%
WELFARE DEPT REIMBURSEMENT	15,000	0	8,723	58%
<i>TOTAL OTHER LOCAL SOURCES</i>	<i>12,431,752</i>	<i>982,988</i>	<i>10,564,633</i>	<i>85%</i>

GENERAL FUND DETAILED REVENUES

Month Ending April 30, 2026 - 83.3% of Fiscal Year

	ESTIMATED REVENUES	PERIOD RECEIPTS	YEAR TO DATE RECEIPTS	YTD %
PARKING REVENUES				
PARKING METER FEE	5,319,280	390,234	3,980,564	75%
METER SPACE RENTAL	160,000	12,200	109,365	68%
CHARGING STATION	22,000	2,436	29,779	135%
PARKING AREA SERVICE AGREEMENT	24,000	0	0	0%
HANOVER TRANSIENT	2,871,469	177,827	1,944,534	68%
HANOVER PASSES	1,305,600	116,941	1,136,243	87%
HANOVER PARKING SIGN PERMIT	0	0	50	0%
FOUNDRY PL TRANSIENT	679,000	55,180	585,534	86%
FOUNDRY PL PASSES	747,600	51,241	454,132	61%
PASS REINSTATEMENT	750	0	150	20%
FOUNDRY PL PASS REINSTATEMENT	750	0	(20)	-3%
PARKING VIOLATIONS	1,380,000	124,980	1,201,820	87%
IMMOBILIZATION ADMIN FEE	6,000	300	7,500	125%
TOTAL PARKING REVENUES	12,516,449	931,340	9,449,651	75%
TRANSFER TO PARKING FUND	(10,016,449)	(834,704)	(8,347,041)	83%
NET PARKING REVENUES FOR GENERAL FUND	2,500,000	96,636	1,102,610	44%
INTEREST & PENALTIES				
INTEREST ON TAXES	150,000	5,915	139,180	93%
INTEREST ON INVESTMENT	2,320,000	288,539	2,024,319	87%
TOTAL INTEREST & PENALTIES	2,470,000	294,454	2,163,499	88%
SCHOOL REVENUES				
TUITION	7,119,764	5,000	3,819,572	54%
OTHER SOURCES	10,000	1,300	3,458	35%
TOTAL SCHOOL REVENUES	7,129,764	6,300	3,823,029	54%
STATE REVENUES				
ROOMS AND MEALS TAX	2,224,421	0	2,318,945	104%
HIGHWAY BLOCK GRANT	442,500	0	373,494	84%
SCHOOL BLDG AID	740,973	370,487	740,974	100%
TOTAL STATE REVENUES	3,407,894	370,487	3,433,413	101%
USE OF FUND BALANCE				
USE OF FUND BALANCE	2,000,000	0	2,400,000	120%
RESERVE FOR DEBT	1,500,000	0	1,500,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	100,000	0	100,000	100%
USE OF RESERVE-BOND PAYMENT	131,519	0	131,519	100%
TOTAL USE OF FUND BALANCE	3,731,519	0	4,131,519	111%
TOTAL GENERAL FUND REVENUE	149,894,940	2,293,073	145,739,338	97%

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 day-to-day operations to pay for capital needs and debt service.

Fiscal Year 2026 Annual Budget

Water Fund		Sewer Fund	
Full Accrual Budget	\$	13,966,323	Full Accrual Budget
Cash Requirements	\$	15,005,356	Full Accrual Budget
			\$ 24,326,356
			Cash Requirements
			\$ 27,271,009

User Rate Structure - Fiscal Year 2026

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	
<i>Water charges are based on metered consumption</i>	
cost per unit of water	
First 10 units	\$5.47
Greater than 10 units	\$6.58

Sewer Fund	
<i>Sewer charges are based on water consumption</i>	
cost per unit of water	
First 10 units	\$18.01
Greater than 10 units	\$19.81

Water Meter Charge	
<i>Meter charges are based on meter size</i>	
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	
<i>Irrigation charges are based on a three-tier inclining rate schedule</i>	
First 10 units or less	\$6.58
Over 10 and up to 20 units	\$12.43
Over 20 units	\$15.34

Descriptions of Revenue Fees

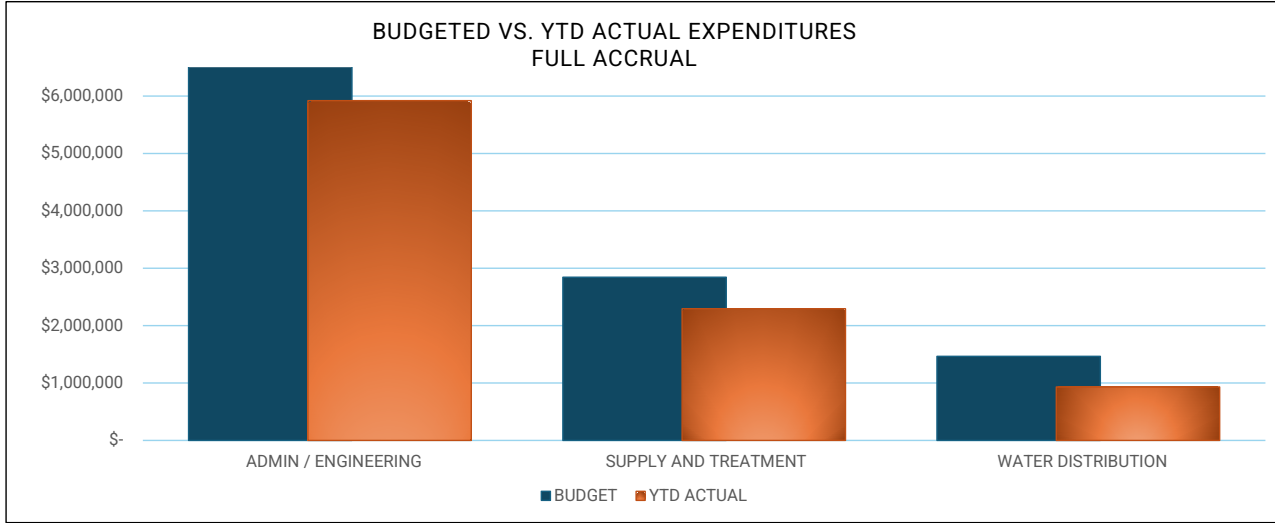
Enterprise Revenues are comprised of multiple fees. Below is a description of Revenue fees associated with each Enterprise Fund.

Water Revenue Fees
- <i>Water Consumption Fees:</i> Revenues based on metered water consumption
- <i>Other Charges:</i> Meter fees, hydrant rental, utility revenue, fire services, backflow testing, and 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

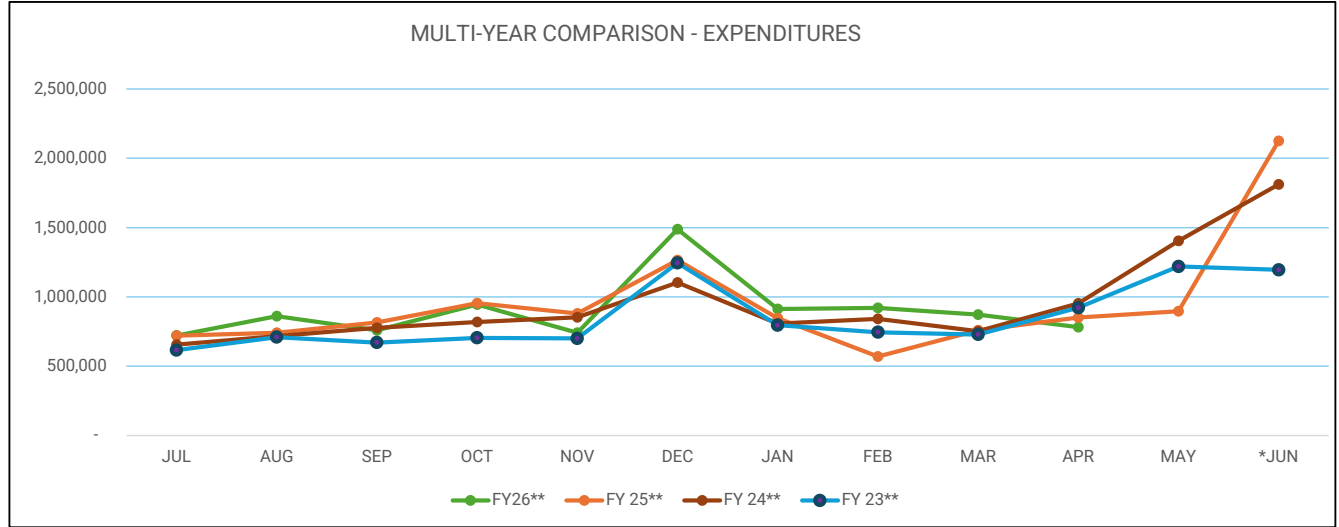
Sewer Revenue Fees
- <i>Sewer Fees:</i> Sewer charges based on water consumption
- <i>Other Charges:</i> Septage, permits, and capacity use surcharge
- <i>State Revenues:</i> State Aid Grants
- <i>Other Financing Sources:</i> Interest on investments and special agreements

WATER FUND EXPENDITURES

Month Ending April 30, 2026 - 83.3% of Fiscal Year



WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	\$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
ADMIN / ENGINEERING	8,558,542	490,571	50,792	5,920,303	2,638,239	69.2%
SUPPLY AND TREATMENT	2,843,715	184,430	281,575	2,294,674	549,041	80.7%
WATER DISTRIBUTION	1,464,101	86,162	88,474	931,658	532,443	63.6%
AIR FORCE OPERATIONS	1,099,965	21,034	595,738	875,241	224,724	79.6%
TOTAL	13,966,323	782,197	1,016,578	10,021,875	3,944,448	71.8%



*June includes End of Year (EOY) Encumbrances

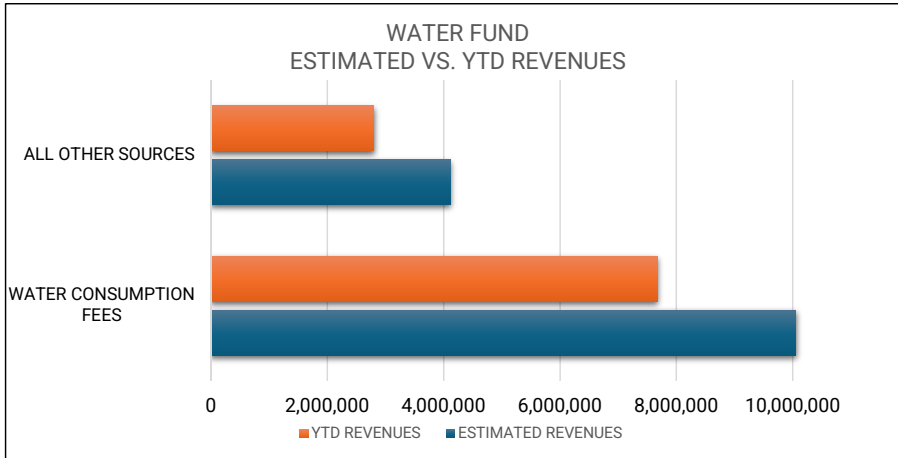
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 26**	721,015	860,177	759,762	945,211	741,172	1,487,974
FY 25**	719,773	741,692	814,958	954,211	879,676	1,264,339
FY 24**	655,500	716,920	777,153	818,563	853,041	1,104,030
FY 23**	615,860	709,431	670,303	704,846	700,714	1,244,543

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN w/ EOY Encumb
FY 26**	913,118	920,038	872,146	782,197	-	-
FY 25**	845,772	569,839	759,329	851,203	896,109	2,126,041
FY 24**	807,933	840,689	752,296	953,836	1,403,490	1,811,855
FY 23**	796,019	744,926	728,411	922,147	1,219,381	1,195,401

**includes Air Force Expense

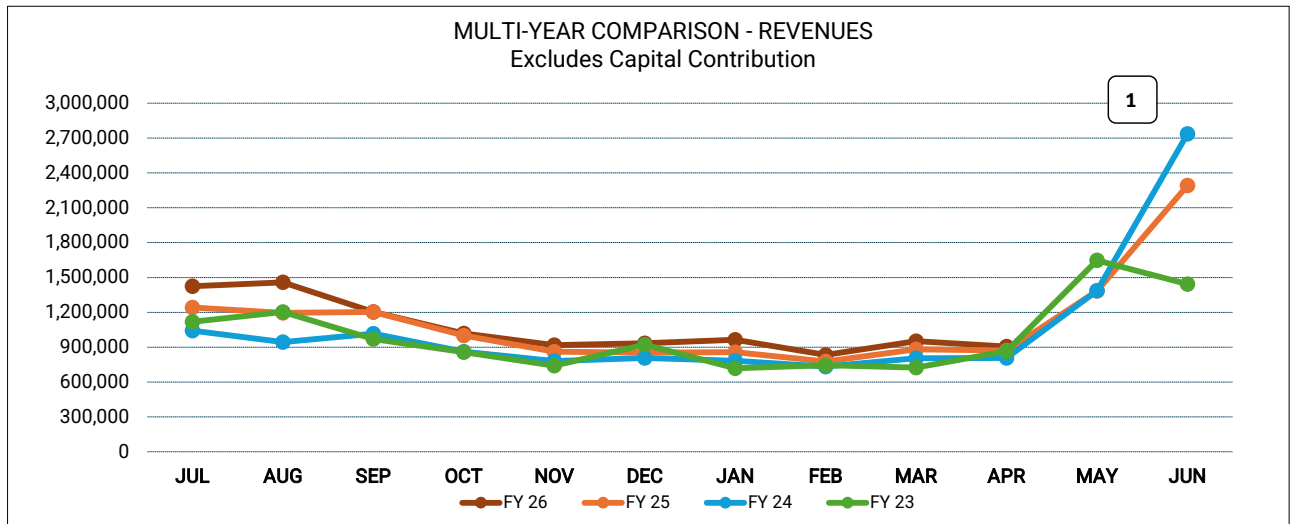
WATER FUND REVENUES

Month Ending April 30, 2026 - 83.3% of Fiscal Year



Capital contribution from the Air Force for the Pease Well Mitigation Project:	
FY 19	1,771,085
FY 20	6,724,550
FY 21	4,509,394
FY 22	255,518
FY 23	135,008
FY 24	28,267
FY 25	-
FY 26 YTD	-
Total to date	\$ 13,423,822

WATER FUND (see pg 8 for descriptions)	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	10,051,915	65.9%	7,672,359	76.3%
OTHER CHARGES	2,549,033	16.7%	1,537,058	60.3%
OTHER FINANCING SOURCES	1,560,569	10.2%	1,259,189	80.7%
AIR FORCE OPERATIONS	1,100,172	7.2%	226,028	20.5%
TOTAL	15,261,689	100.00%	10,694,634	70.1%



1 Reflects change in bond premium amortization method

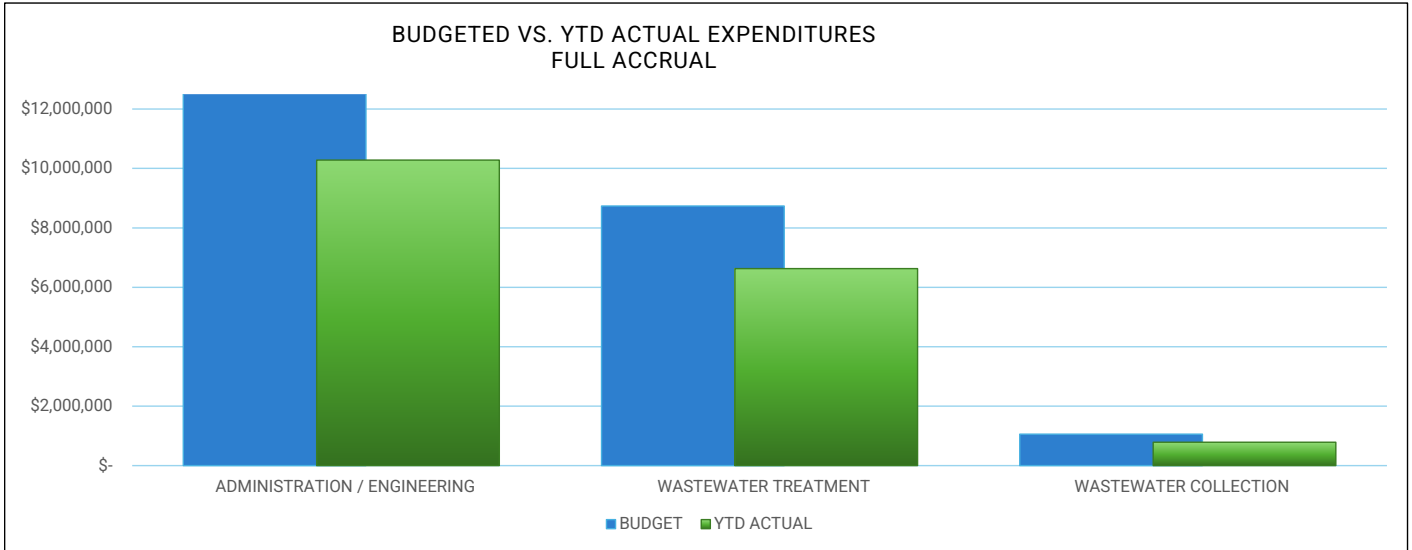
REVENUES: EXCLUDES CAPITAL CONTRIBUTION						
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 26	1,423,668	1,457,893	1,203,515	1,017,746	917,195	934,359
FY 25	1,240,771	1,194,405	1,202,509	1,000,617	860,953	853,762
FY 24	1,043,413	943,735	1,017,122	861,608	780,900	807,795
FY 23	1,119,588	1,204,183	969,804	857,373	740,369	922,511

FISCAL YEAR	JAN	FEB	MAR	*APR	MAY	JUN
FY 26	964,398	833,683	951,566	906,132	-	-
FY 25	858,108	776,987	882,025	871,281	1,385,237	2,291,892
FY 24	782,967	733,006	804,284	807,387	1,387,215	2,736,444
FY 23	718,297	745,380	724,427	865,781	1,647,164	1,441,770

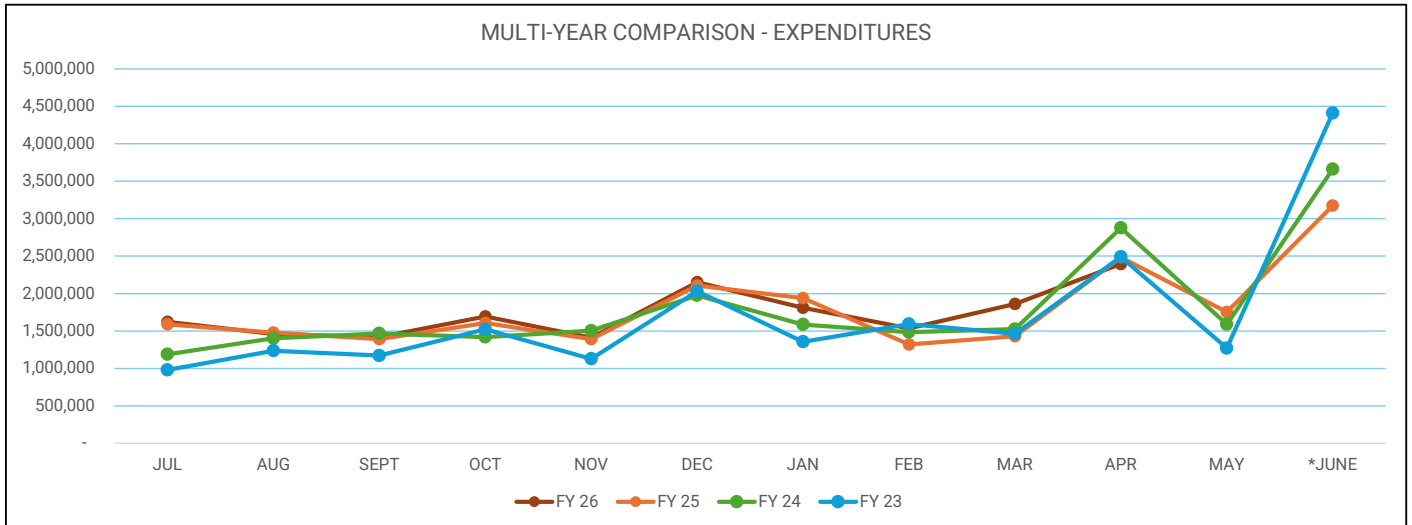
* Estimated

SEWER FUND EXPENDITURES

Month Ending April 30, 2026 - 83.3% of Fiscal Year



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	\$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
ADMINISTRATION / ENGINEERING	13,984,712	1,747,479	20,102	10,281,946	3,702,766	73.5%
WASTEWATER TREATMENT	8,738,229	573,545	780,823	6,629,982	2,108,247	75.9%
WASTEWATER COLLECTION	1,056,905	73,347	109,855	786,684	270,221	74.4%
TRANSFER TO STORMWATER	546,510	-	-	546,510	-	100.0%
TOTAL	24,326,356	2,394,371	910,781	18,245,123	6,081,233	75.00%



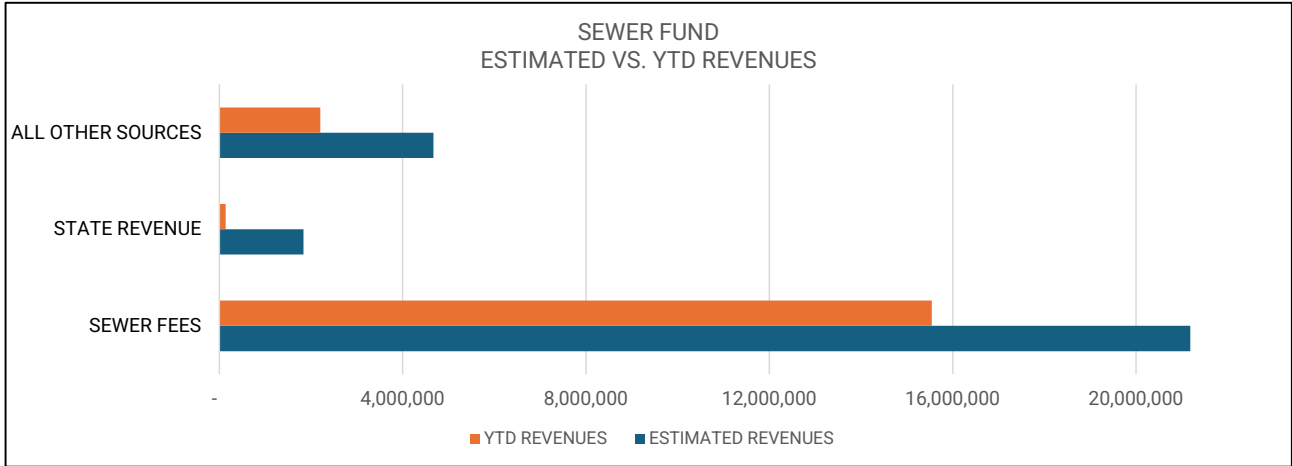
*June includes End of Year (EOY) Encumbrances

FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 26	1,622,470	1,458,313	1,416,479	1,694,371	1,410,111	2,151,054
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

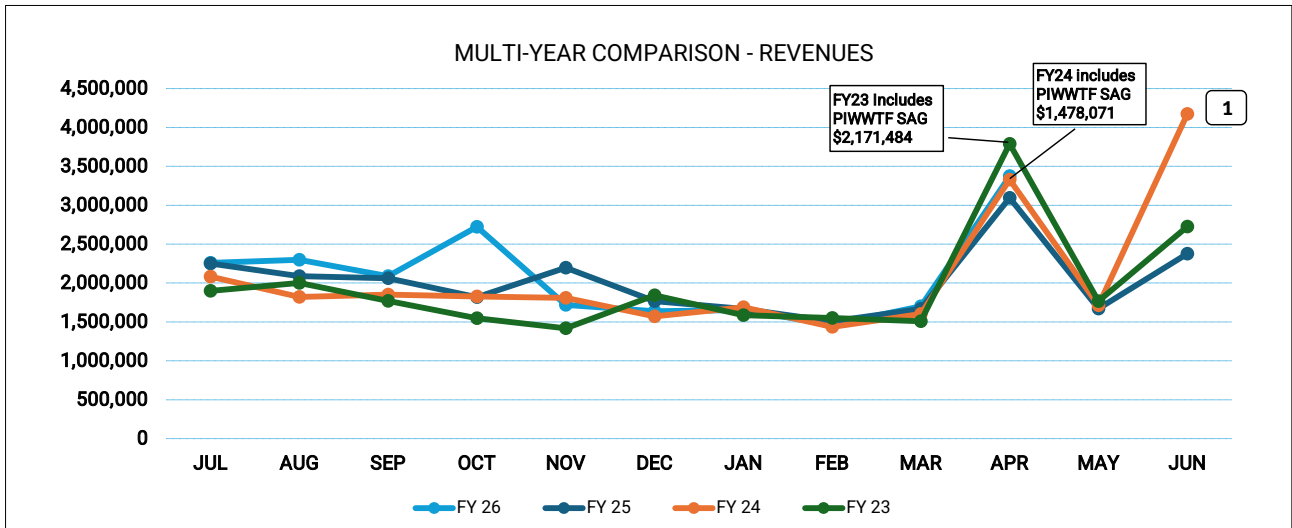
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN w/ EOY Encumb
FY 26	1,809,742	1,534,687	1,859,873	2,394,371	-	-
FY 25	1,937,312	1,319,836	1,430,605	2,483,697	1,752,897	3,173,562
FY 24	1,586,194	1,485,060	1,525,520	2,875,819	1,589,112	3,662,466
FY 23	1,355,382	1,591,944	1,462,971	2,490,128	1,270,472	4,410,773

SEWER FUND REVENUES

Month Ending April 30, 2026 - 83.3% of Fiscal Year



SEWER FUND <i>(see pg 8 for descriptions)</i>	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	21,185,626	76.5%	15,544,796	73.4%
OTHER CHARGES	490,000	1.8%	271,399	55.4%
STATE REVENUE	1,833,105	6.6%	138,398	7.5%
OTHER FINANCING SOURCES	4,182,080	15.1%	1,932,922	46.2%
TOTAL	27,690,811	100.00%	17,887,516	64.6%



1 Reflects change in bond premium amortization method

FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 26	2,260,489	2,298,469	2,089,162	2,720,696	1,719,628	1,638,537
FY 25	2,250,629	2,086,880	2,060,029	1,816,580	2,196,960	1,766,307
FY 24	2,082,141	1,819,889	1,849,695	1,827,263	1,808,878	1,571,388
FY 23	1,898,385	2,000,904	1,770,385	1,546,220	1,417,789	1,842,209

FISCAL YEAR	JAN	FEB	MAR	*APR	MAY	JUN
FY 26	1,652,971	1,462,247	1,700,486	3,372,939	-	-
FY 25	1,666,405	1,507,260	1,668,878	3,094,439	1,669,943	2,376,227
FY 24	1,688,737	1,435,486	1,600,429	3,328,634	1,712,979	4,172,404
FY 23	1,587,730	1,549,912	1,506,904	3,788,733	1,767,494	2,723,876

* Estimated

PARKING AND TRANSPORTATION FUND

Month Ending April 30, 2026 - 83.3% of Fiscal Year

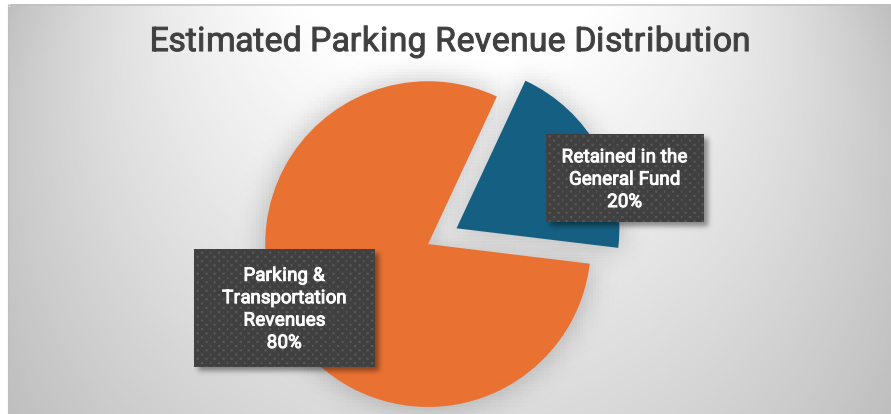
The Parking & Transportation Fund is a Special Revenue Fund that accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

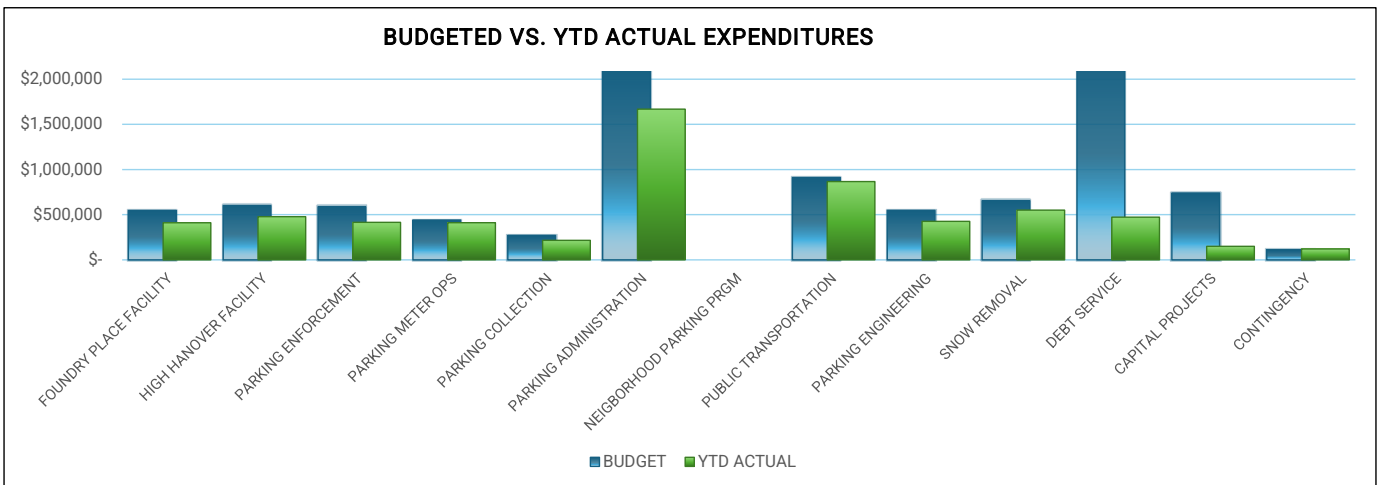
Parking and Transportation expenditures are funded 100% from parking related revenues. Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund. The pie chart below displays the distribution of revenues between the General Fund and the Parking and Transportation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

Estimated Revenues from Parking-related fees are estimated for FY26 to be just over \$12.5 million. Approximately 20% of Parking-related revenues are retained in the General Fund which offsets local property taxes.

**See Page 7 for
Year-to-date
Parking Revenues**



EXPENDITURES



PARKING AND TRANSPORTATION	FY26 BUDGETED APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	\$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
FOUNDRY PLACE FACILITY	546,454	27,360	28,440	410,691	135,763	75.2%
HIGH HANOVER FACILITY	601,022	40,359	9,401	478,144	122,878	79.6%
PARKING ENFORCEMENT	587,632	34,990	30,182	415,468	172,164	70.7%
PARKING METER OPS	440,663	14,021	159,208	411,429	29,234	93.4%
PARKING COLLECTION	270,670	22,038	-	216,289	54,381	79.9%
PARKING ADMINISTRATION	2,175,687	71,221	13,005	1,668,675	507,012	76.7%
NEIGHBORHOOD PARKING PRGM	-	-	-	-	-	0.0%
PUBLIC TRANSPORTATION	910,790	20,804	41,607	866,892	43,898	95.2%
PARKING ENGINEERING	547,779	33,862	109,788	426,453	121,326	77.9%
SNOW REMOVAL	654,739	23,222	-	550,707	104,032	84.1%
DEBT SERVICE	2,431,013	-	-	472,951	1,958,062	19.5%
CAPITAL PROJECTS	740,000	-	58,297	150,000	590,000	0.0%
CONTINGENCY	110,000	-	-	121,000	(11,000)	110.0%
TOTAL	10,016,449	287,875	449,929	6,188,699	3,827,750	61.8%