Celebrating City Services

City of Portsmouth, New Hampshire

Fiscal Year 2026 Monthly Financial Summary Report

Month Ending August 31, 2025 (16.7% of the Fiscal Year)

Table of Contents

	Page #
General Terms and Information	1
General Fund	
Budgeted Expenditures & Estimated Revenues	2
Budgeted vs. YTD Actual Expenditures	3
Estimated Revenues vs. YTD Actual Revenues	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 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

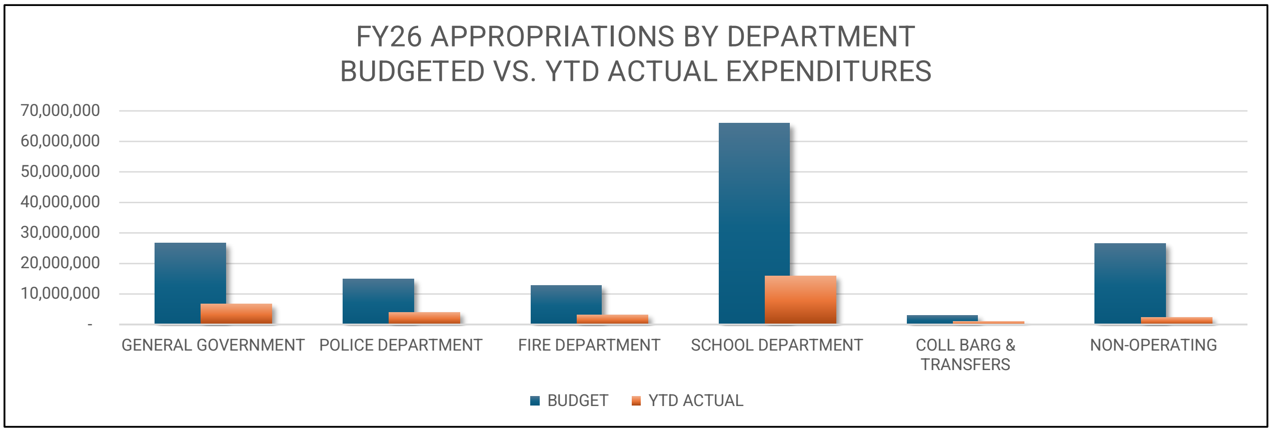
	Approved	% of Total
Local Fees, Licenses, Permits	$ 2,949,600	2.0%
Other Local Sources	12,431,752	8.3%
Net Parking Revenues	2,500,000	1.7%
Interest/Penalties	2,470,000	1.6%
School Tuition/Other	7,129,764	4.7%
State Revenues	3,407,894	2.3%
Use of Fund Balance	3,731,519	2.5%
Estimated Property Tax	115,274,411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

BUDGETED EXPENDITURES

	Approved	% of Total
Municipal	$ 26,664,357	17.8%
Police	14,910,638	10.0%
Fire	12,868,512	8.6%
School	65,915,610	44.0%
Collective Bargaining	1,990,000	1.3%
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	26,603,542	17.7%
	$ 149,894,940	100.0%

GENERAL FUND EXPENDITURES - BUDGETED vs. YTD ACTUAL

Month Ending August 31, 2025 - 16.7% of Fiscal Year



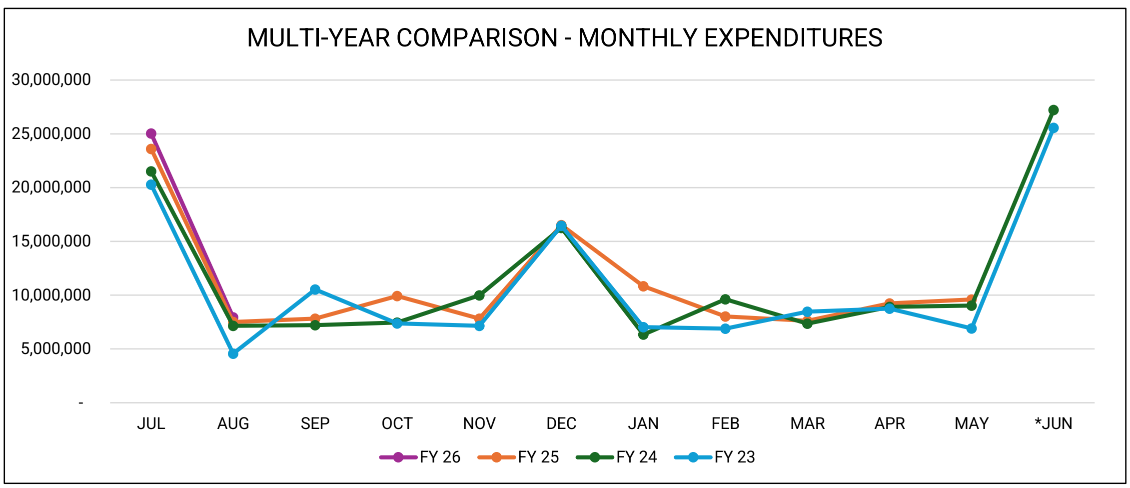
GENERAL FUND	FY26 BUDGETED APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
OPERATING						
GENERAL GOVERNMENT	26,664,357	1,891,143	325,758	6,725,930	19,938,427	25%
POLICE DEPARTMENT	14,910,638	940,183	15,240	3,972,297	10,938,341	27%
FIRE DEPARTMENT	12,868,512	821,890	6,240	3,189,405	9,679,107	25%
SCHOOL DEPARTMENT	65,915,610	3,571,177	-	15,963,662	49,951,948	24%
COLLECTIVE BARGAINING	1,990,000	-	-	-	1,990,000	
*TRANSFER TO OTHER FUNDS	942,281	-	-	942,281	-	100%
TOTAL OPERATING	123,291,398	7,224,393	347,238	30,793,575	92,497,823	25%
NON-OPERATING						
DEBT SERVICE	14,311,948	321,300	-	326,870	13,985,078	2%
COUNTY TAX	6,000,870	-	-	-	6,000,870	0%
CAPITAL OUTLAY	1,560,000	-	80,500	105,500	1,454,500	7%
OTHER NON-OPERATING	4,730,724	390,117	-	1,976,070	2,754,654	42%
TOTAL NON-OPERATING	26,603,542	711,417	80,500	2,408,440	24,195,102	9%
TOTAL	149,894,940	7,935,810	427,738	33,202,016	116,692,924	22%

* 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	-	-	-	-
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	-	-	-	-	-	-
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

GENERAL FUND DETAILED DEPARTMENT EXPENDITURES

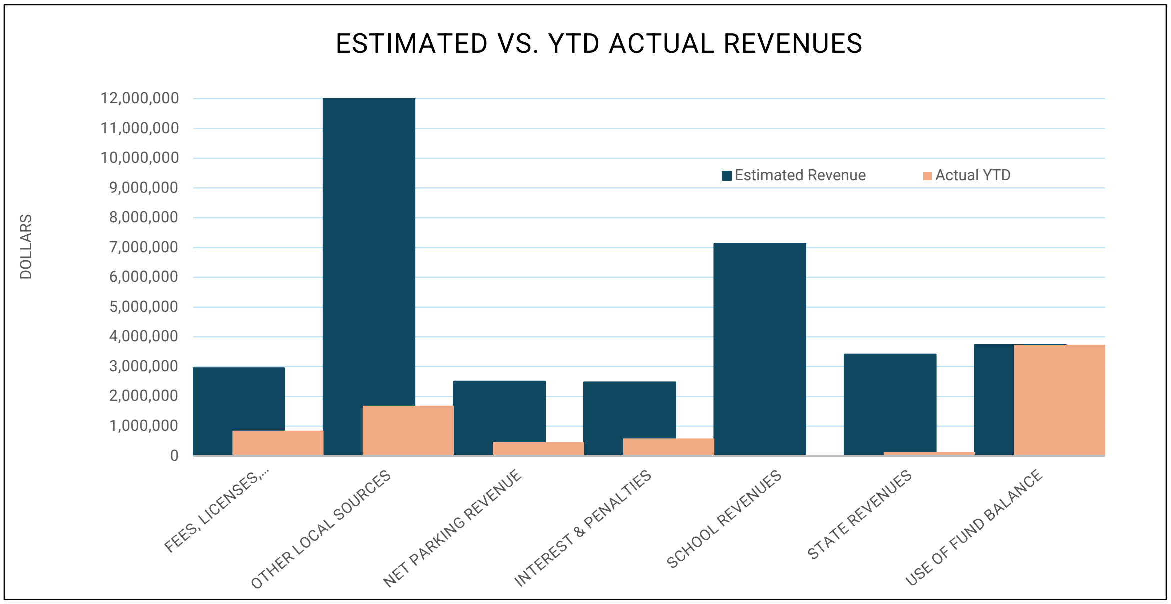
Month Ending August 31, 2025 - 16.7% of Fiscal Year

	FY26 BUDGETED APPROPRIATION	PERIOD EXPENDITURES	YEAR TO DATE ACTUAL	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPEND & ENCUMB
GENERAL GOVERNMENT							
Salaries	14,304,136	977,890	1,798,387	-	1,798,387	12,505,749	13%
Part Time Salaries	952,565	110,479	189,092	-	189,092	763,473	20%
Overtime	389,500	27,693	48,978	-	48,978	340,523	13%
Longevity	73,763	-	-	-	-	73,763	0%
* 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	-	-	-	-	34,500	0%
Retirement	1,630,511	128,566	239,517	-	239,517	1,390,994	15%
Other Benefits	1,492,368	101,363	378,135	-	378,135	1,114,233	25%
Other Operating	5,135,299	545,152	1,094,349	325,758	1,420,107	3,715,192	28%
GENERAL GOVERNMENT TOTAL	26,664,357	1,891,143	6,400,172	325,758	6,725,930	19,938,427	25%
**Annualized Expenditures*	(2,651,715)	-	(2,651,715)	-	(2,651,715)	-	
Net Total	24,012,642	1,891,143	3,748,457	325,758	4,074,215	19,938,427	15%
POLICE DEPARTMENT							
Salaries	7,357,720	542,821	1,048,545	-	1,048,545	6,309,175	14%
Part Time Salaries	199,049	13,882	26,571	-	26,571	172,478	13%
Overtime	754,231	99,599	176,183	-	176,183	578,048	23%
Holiday	248,917	-	19,391	-	19,391	229,526	8%
Longevity	63,036	-	-	-	-	63,036	0%
Stipends	169,162	2,611	4,025	-	4,025	165,137	2%
Special Detail	96,579	1,748	3,550	-	3,550	93,029	4%
* 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	-	-	-	-	16,000	0%
Retirement	2,340,611	171,632	333,595	-	333,595	2,007,016	14%
Other Benefits	584,887	31,414	208,096	-	208,096	376,791	36%
Other Operating	1,117,519	76,478	174,172	15,240	189,412	928,107	17%
POLICE DEPARTMENT TOTAL	14,910,638	940,183	3,957,057	15,240	3,972,297	10,938,341	27%
**Annualized Expenditures*	(1,962,927)	-	(1,962,927)	-	(1,962,927)	-	
Net Total	12,947,711	940,183	1,994,130	15,240	2,009,370	10,938,341	16%
FIRE DEPARTMENT							
Salaries	5,379,152	381,592	752,033	-	752,033	4,627,119	14%
Part Time Salaries	31,079	3,326	6,344	-	6,344	24,735	20%
Overtime	1,645,948	159,070	267,578	-	267,578	1,378,370	16%
Holiday	229,166	-	17,138	-	17,138	212,028	7%
Longevity	34,822	-	-	-	-	34,822	0%
Certification Stipends	408,474	30,487	59,748	-	59,748	348,726	15%
* Leave at Termination	120,084	-	120,084	-	120,084	-	100%
* Health Insurance	930,053	-	930,053	-	930,053	-	100%
Health Premium Stipend	225,938	-	-	-	-	225,938	0%
Retirement	2,235,993	165,315	316,286	-	316,286	1,919,707	14%
Other Benefits	833,628	15,844	613,799	-	613,799	219,829	74%
Other Operating	794,175	66,256	100,102	6,240	106,342	687,833	13%
FIRE DEPARTMENT TOTAL	12,868,512	821,890	3,183,165	6,240	3,189,405	9,679,107	25%
**Annualized Expenditures*	(1,050,137)	-	(1,050,137)	-	(1,050,137)		
Net Total	11,818,375	821,890	2,133,028	6,240	2,139,268	9,679,107	18%
SCHOOL DEPARTMENT							
Salaries	33,860,268	1,539,638	2,208,066	-	2,208,066	31,652,202	7%
* Leave at Termination	250,000	-	250,000	-	250,000	-	100%
* Health Insurance	10,438,542	-	10,438,542	-	10,438,542	-	100%
Retirement	5,938,142	259,803	357,281	-	357,281	5,580,861	6%
Other Benefits	3,960,964	341,952	468,642	-	468,642	3,492,322	12%
Other Operating	11,467,694	1,429,784	2,241,131	-	2,241,131	9,226,563	20%
SCHOOL DEPARTMENT TOTAL	65,915,610	3,571,177	15,963,662	-	15,963,662	49,951,948	24%
**Annualized Expenditures*	(10,688,542)	-	(10,688,542)	-	(10,688,542)	-	
Net Total	55,227,068	3,571,177	5,275,120	-	5,275,120	49,951,948	10%
NON-OPERATING							
Debt Service	14,311,948	321,300	326,870	-	326,870	13,985,078	2%
County Tax	6,000,870	-	-	-	-	6,000,870	0%
Capital Outlay	1,560,000	-	25,000	80,500	105,500	1,454,500	7%
Other Non-Operating	4,730,724	390,117	1,976,070	-	1,976,070	2,754,654	42%
NON-OPERATING TOTAL	26,603,542	711,417	2,327,940	80,500	2,408,440	24,195,102	9%
COLLECTIVE BARGAINING CONTINGENCY	1,990,000	-	-	-	-	1,990,000	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	149,894,940	7,935,810	32,774,278	427,738	33,202,016	116,692,924	22%

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

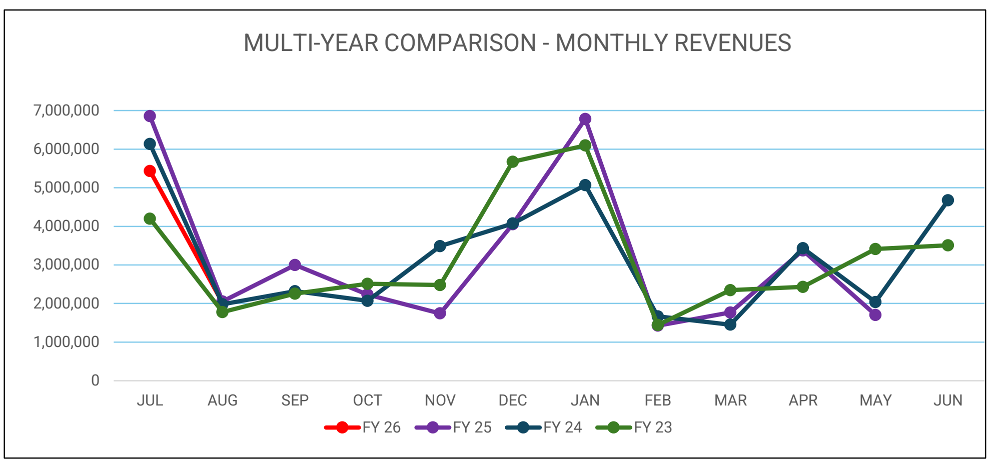
Month Ending August 31, 2025 - 16.7% of Fiscal Year



REVENUES LESS PROPERTY TAX	ESTIMATED REVENUES	% OF TOTAL REVENUES	PERIOD RECEIPTS	YEAR-TO-DATE RECEIVED	% RECEIVED
FEES, LICENSES, PERMITS	2,949,600	8.5%	546,657	844,379	29%
OTHER LOCAL SOURCES	12,431,752	35.9%	909,352	1,689,410	14%
NET PARKING REVENUE	2,500,000	7.2%	286,272	463,194	19%
INTEREST & PENALTIES	2,470,000	7.1%	274,813	583,466	24%
SCHOOL REVENUES	7,129,764	20.6%	0	66	0%
STATE REVENUES	3,407,894	9.9%	0	140,060	4%
USE OF FUND BALANCE	3,731,519	10.8%	0	3,731,519	100%
TOTAL	34,620,529	100.00%	2,017,094	7,452,094	22%

July
Annualized Use of Fund Balance and ARPA posted.

January
First Semester Tuition posted.



FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 26	5,435,000	2,017,094	-	-	-	-
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	-	-	-	-	-	-
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

GENERAL FUND DETAILED REVENUES

Month Ending August 31, 2025 - 16.7% of Fiscal Year

	ESTIMATED REVENUES	PERIOD RECEIPTS	YEAR TO DATE RECEIPTS	YTD %
FINANCE				
PROPERTY TAXES	116,874,411	0	0	0%
PROPERTY TAX-ABATED	(1,600,000)	(27,216)	(26,572)	2%
TOTAL PROPERTY TAXES	*115,274,411*	*(27,216)*	*(26,572)*	*0%*
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	13,000	3,940	4,110	32%
OTHER LICENSES	20,000	4,060	5,200	26%
PLANNING BOARD/BOA/SITE REVIEW	180,000	17,093	29,408	16%
BUILDING PERMITS	2,005,000	448,060	642,959	32%
POLICE ALARMS	30,000	0	4,025	13%
EXCAVATION PERMITS	75,000	14,300	22,800	30%
FLAGGING PERMIT	20,000	1,950	3,175	16%
SOLID WASTE	90,000	8,189	19,367	22%
BLASTING PERMIT	100	0	0	0%
NEW DRIVEWAY PERMIT	500	0	75	15%
OUTDOOR POOL	44,000	19,890	49,565	113%
RECREATION DEPARTMENT	325,000	19,754	43,439	13%
BOAT RAMP FEES	22,000	3,983	10,562	48%
RECREATION RENTALS	15,000	4,429	7,759	52%
HEALTH FOOD PERMITS	110,000	1,010	1,935	2%
TOTAL LOCAL FEES, LICENSES, AND PERMITS	*2,949,600*	*546,657*	*844,379*	*29%*
OTHER LOCAL SOURCES				
TIMBER TAX	100	0	0	0%
PAYMENTS IN LIEU OF TAXES	310,000	30,000	30,000	10%
MUNICIPAL AGENT FEES	79,000	7,473	14,388	18%
MOTOR VEHICLE FEES	5,600,000	548,880	1,069,336	19%
TITLE APPLICATIONS	9,000	934	1,856	21%
RECREATIONAL VEHICLE REGISTRATION	15,000	1,002	2,350	16%
PDA AIRPORT DISTRICT	2,526,000	0	6,837	0%
WATER/SEWER OVERHEAD	1,813,152	151,096	302,192	17%
SALE - MUNICIPAL PROP	6,000	0	26,066	434%
MISC REVENUE	70,000	3,265	12,395	18%
DOG LICENSES	16,000	13,260	14,585	91%
MARRIAGE LICENSES	2,200	413	665	30%
CERTIFICATES-BIRTH	30,000	2,335	5,318	18%
RENTAL OF CITY PROPERTY	130,000	28,596	28,902	22%
RENTAL OF CITY HALL COM	0	0	0	0%
CABLE FRANCHISE FEE	360,000	96,179	96,179	27%
POLICE HAND GUN PERMITS	300	40	40	13%
POLICE OUTSIDE DETAIL	300,000	25,880	73,300	24%
AMBULANCE FEES	1,150,000	0	5,000	0%
WELFARE DEPT REIMBURSEMENT	15,000	0	0	0%
TOTAL OTHER LOCAL SOURCES	*12,431,752*	*909,352*	*1,689,410*	*14%*

GENERAL FUND DETAILED REVENUES

Month Ending August 31, 2025 - 16.7% of Fiscal Year

	ESTIMATED REVENUES	PERIOD RECEIPTS	YEAR TO DATE RECEIPTS	YTD %
PARKING REVENUES				
PARKING METER FEE	5,319,280	447,935	923,431	17%
METER SPACE RENTAL	160,000	56,170	59,560	37%
CHARGING STATION	22,000	3,947	5,753	26%
PARKING AREA SERVICE AGREEMENT	24,000	0	0	0%
HANOVER TRANSIENT	2,871,469	239,815	462,899	16%
HANOVER PASSES	1,305,600	135,666	206,580	16%
HANOVER PARKING SIGN PERMIT	0	0	0	0%
FOUNDRY PL TRANSIENT	679,000	65,640	130,986	19%
FOUNDRY PL PASSES	747,600	51,479	94,133	13%
PASS REINSTATEMENT	750	25	25	3%
FOUNDRY PL PASS REINSTATEMENT	750	15	15	2%
PARKING VIOLATIONS	1,380,000	120,285	248,920	18%
IMMOBILIZATION ADMIN FEE	6,000	0	300	5%
TOTAL PARKING REVENUES	*12,516,449*	*1,120,976*	*2,132,602*	*17%*
TRANSFER TO PARKING FUND	(10,016,449)	(834,704)	(1,669,408)	17%
NET PARKING REVENUES FOR GENERAL FUND	*2,500,000*	*286,272*	*463,194*	*19%*
INTEREST & PENALTIES				
INTEREST ON TAXES	150,000	19,997	38,754	26%
INTEREST ON INVESTMENT	2,320,000	254,816	544,712	23%
TOTAL INTEREST & PENALTIES	*2,470,000*	*274,813*	*583,466*	*24%*
SCHOOL REVENUES				
TUITION	7,119,764	0	0	0%
OTHER SOURCES	10,000	0	66	1%
TOTAL SCHOOL REVENUES	*7,129,764*	*0*	*66*	*0%*
STATE REVENUES				
ROOMS AND MEALS TAX	2,224,421	0	0	0%
HIGHWAY BLOCK GRANT	442,500	0	140,060	32%
SCHOOL BLDG AID	740,973	0	0	0%
TOTAL STATE REVENUES	*3,407,894*	*0*	*140,060*	*4%*
USE OF FUND BALANCE				
USE OF FUND BALANCE	2,000,000	0	2,000,000	100%
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*	*3,731,519*	*100%*
TOTAL GENERAL FUND REVENUE	149,894,940	1,989,878	7,425,522	5%

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	$	24,326,356
Cash Requirements	$	15,005,356	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

Water charges are based on metered consumption

	cost per unit of water
First 10 units	$5.47
Greater than 10 units	$6.58

Sewer Fund

Sewer charges are based on water consumption

	cost per unit of water
First 10 units	$18.01
Greater than 10 units	$19.81

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 schedule

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

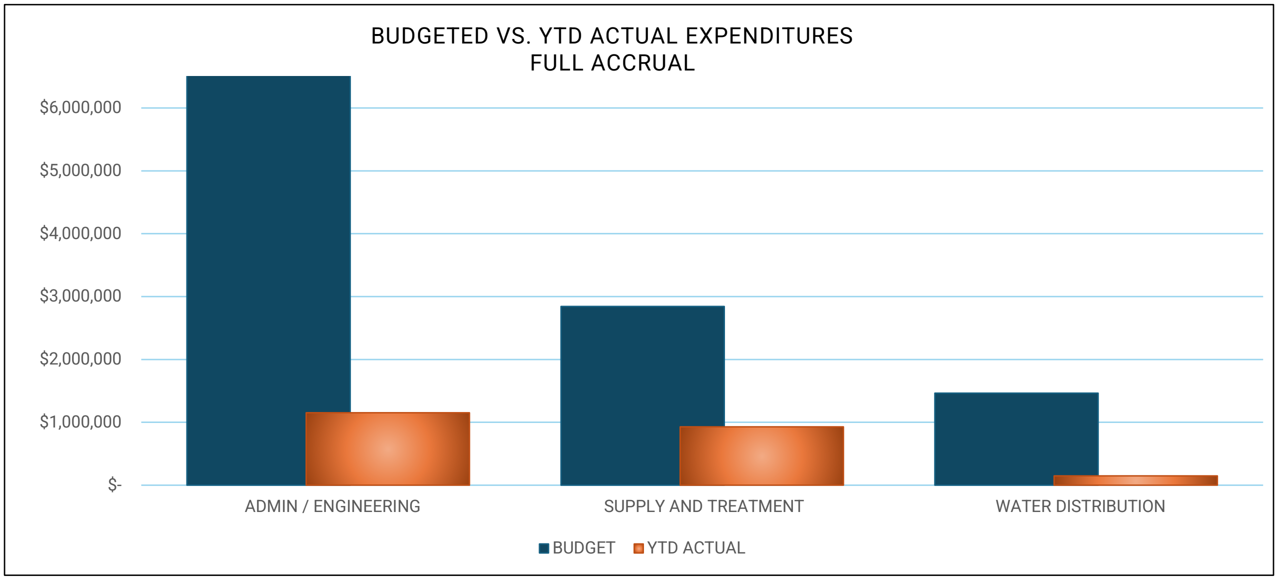
- *Water Consumption Fees:* Revenues based on metered water consumption
- *Other Charges:* Meter fees, hydrant rental, utility revenue, fire services, backflow testing, and capacity use surcharge
- *Air Force Operations:* Air Force reimbursement for operations at Pease Well
- *Other Financing Sources:*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

Sewer Revenue Fees

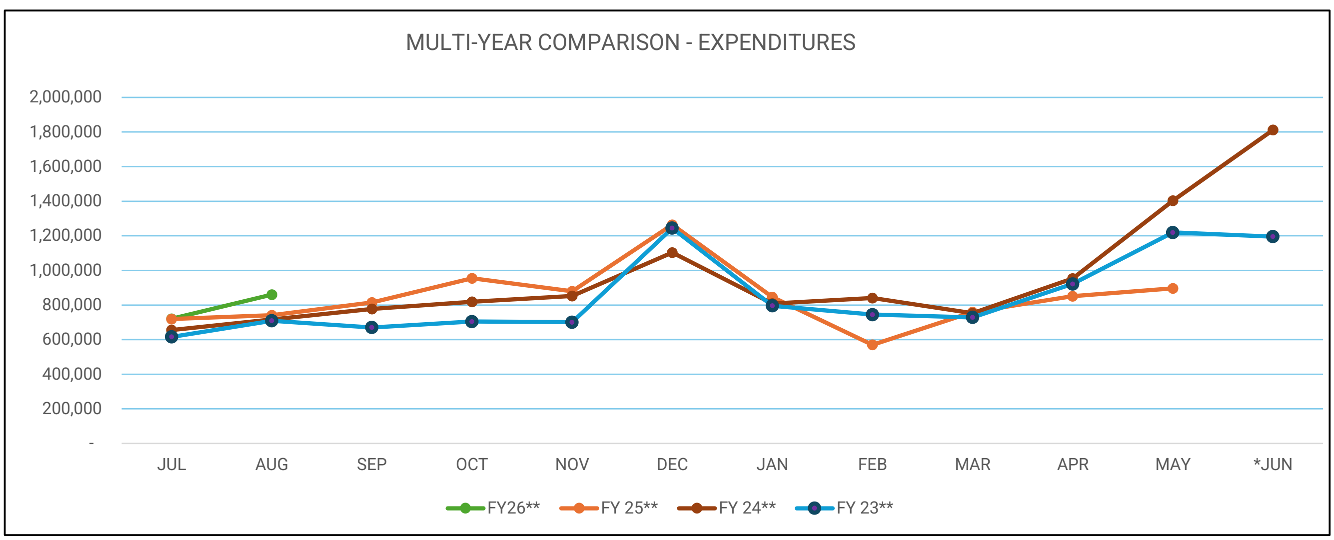
- *Sewer Fees:* Sewer charges based on water consumption
- *Other Charges:* Septage, permits, and capacity use surcharge
- *State Revenues:* State Aid Grants
- *Other Financing Sources:* Interest on investments and special agreements

WATER FUND EXPENDITURES

Month Ending August 31, 2025 - 16.7% of Fiscal Year



WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
ADMIN / ENGINEERING	8,558,542	512,490	30,818	1,152,454	7,406,088	13.5%
SUPPLY AND TREATMENT	2,843,715	256,253	608,816	928,511	1,915,204	32.7%
WATER DISTRIBUTION	1,464,101	70,493	43,250	148,265	1,315,836	10.1%
AIR FORCE OPERATIONS	1,099,965	20,942	55,586	90,432	1,009,533	8.2%
TOTAL	13,966,323	860,177	738,470	2,319,662	11,646,661	16.6%



*June includes End of Year (EOY) Encumbrances

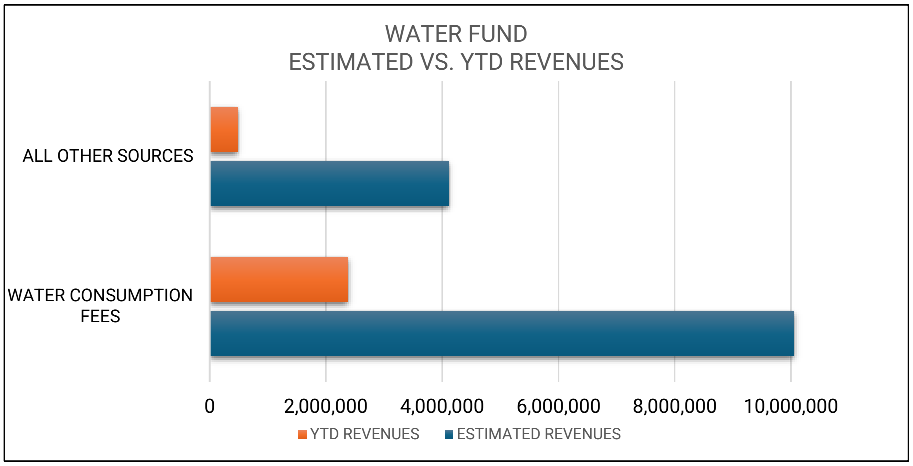
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 26**	721,015	860,177	-	-	-	-
FY 25**	719,773	741,692	814,958	954,211	879,676	1,264,339
FY 24**	655,500	716,920	777,153	818,563	853,041	1,104,030
FY 23**	615,860	709,431	670,303	704,846	700,714	1,244,543

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN w/ EOY Encumb
FY 26**	-	-	-	-	-	-
FY 25**	845,772	569,839	759,329	851,203	896,109	-
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

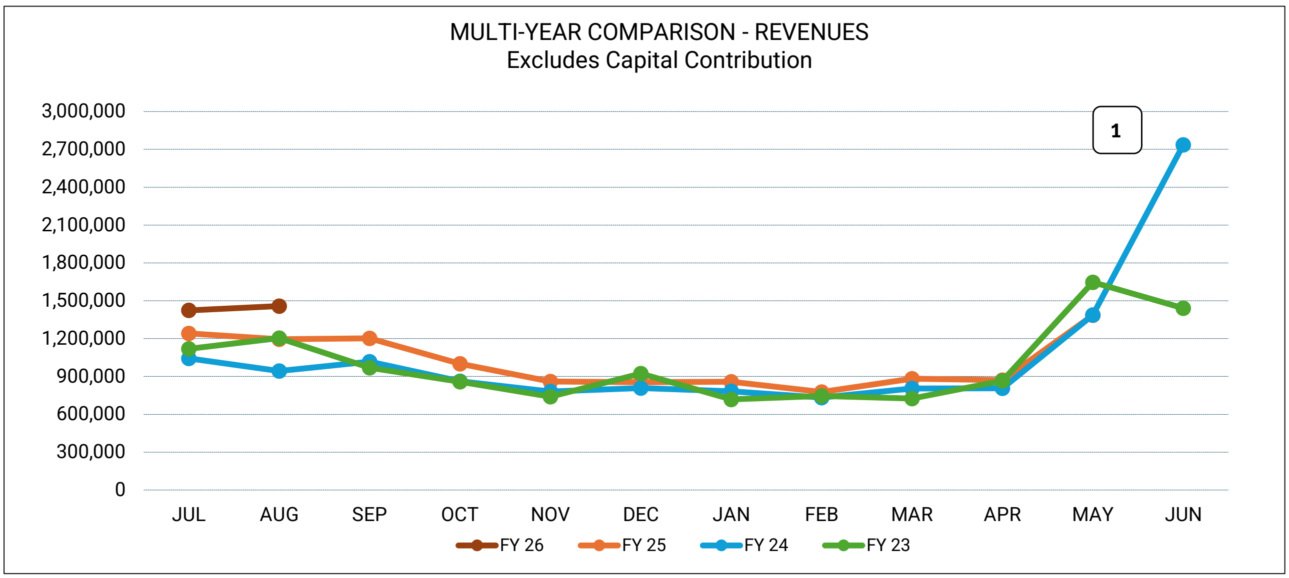
Month Ending August 31, 2025 - 16.7% of Fiscal Year



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		135,008
FY24		28,267
FY25		-
FY26 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%	2,381,960	23.7%
OTHER CHARGES	2,549,033	16.7%	376,273	14.8%
OTHER FINANCING SOURCES	1,560,569	10.2%	104,083	6.7%
AIR FORCE OPERATIONS	1,100,172	7.2%	19,244	1.7%
TOTAL	15,261,689	100.00%	2,881,560	18.9%



1 Reflects change in bond premium amortization method

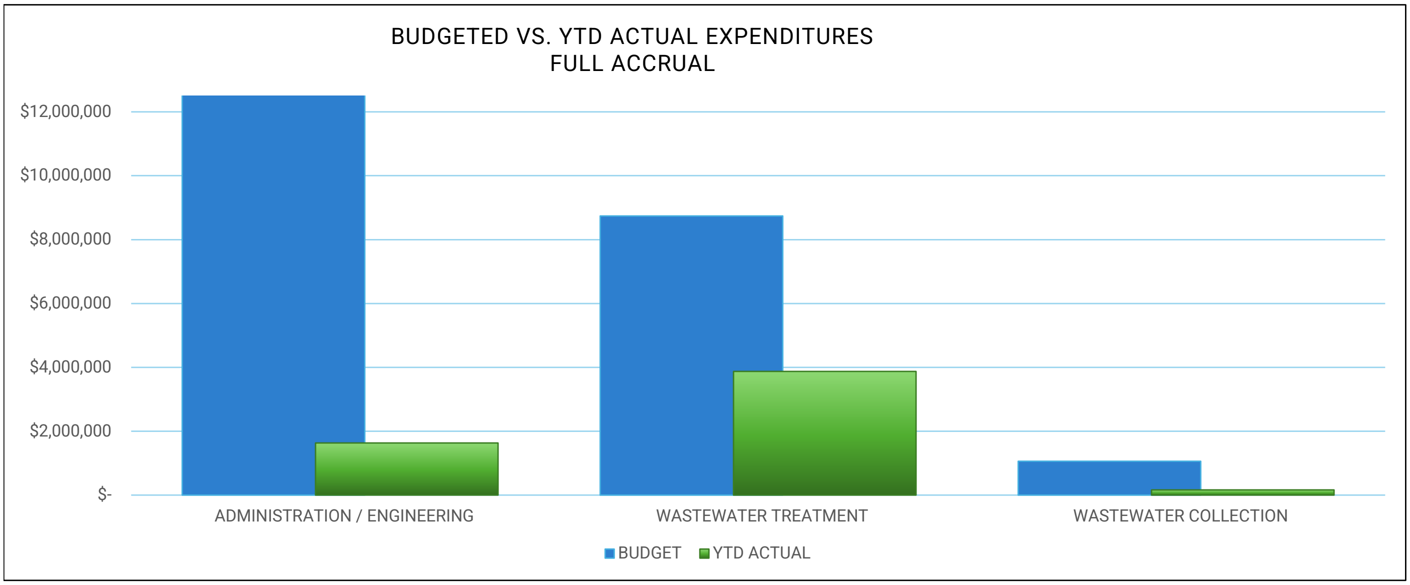
REVENUES: EXCLUDES CAPITAL CONTRIBUTION

FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 26	1,423,668	1,457,893	-	-	-	-
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

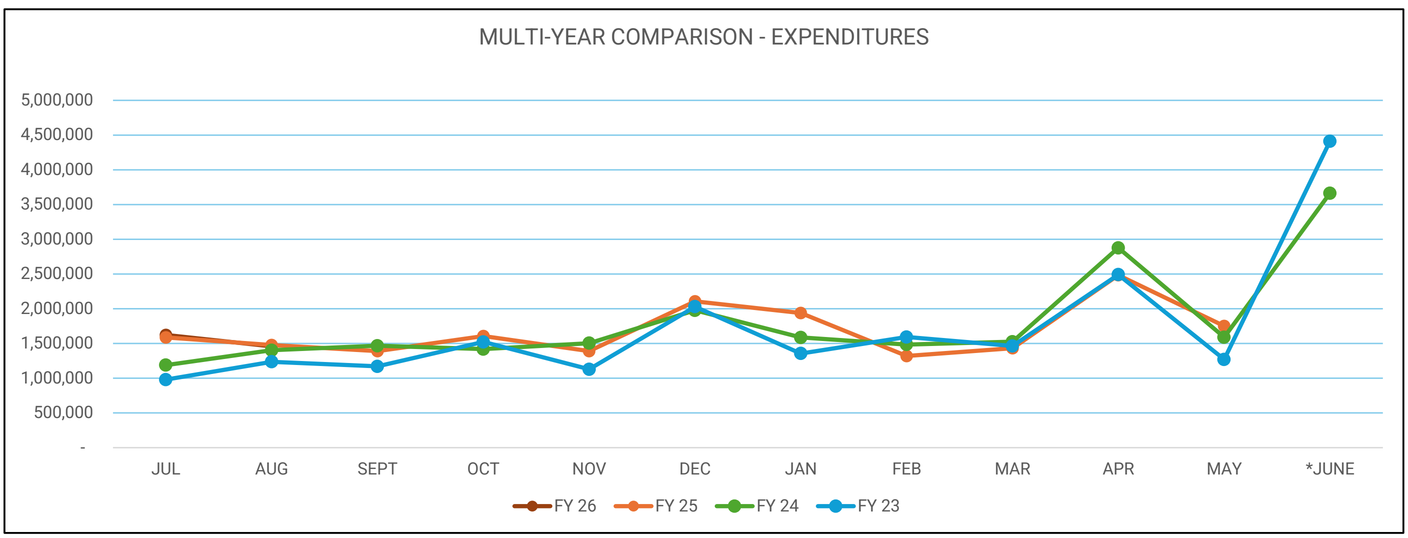
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 26	-	-	-	-	-	-
FY 25	858,108	776,987	882,025	871,281	1,385,237	-
FY 24	782,967	733,006	804,284	807,387	1,387,215	2,736,444
FY 23	718,297	745,380	724,427	865,781	1,647,164	1,441,770

SEWER FUND EXPENDITURES

Month Ending August 31, 2025 - 16.7% of Fiscal Year



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
ADMINISTRATION / ENGINEERING	13,984,712	733,908	37,133	1,631,923	12,352,789	11.7%
WASTEWATER TREATMENT	8,738,229	661,951	3,027,354	3,872,524	4,865,705	44.3%
WASTEWATER COLLECTION	1,056,905	62,455	68,250	162,563	894,342	15.4%
TRANSFER TO STORMWATER	546,510	-	-	546,510	-	100.0%
TOTAL	24,326,356	1,458,313	3,132,737	6,213,520	18,112,836	25.54%



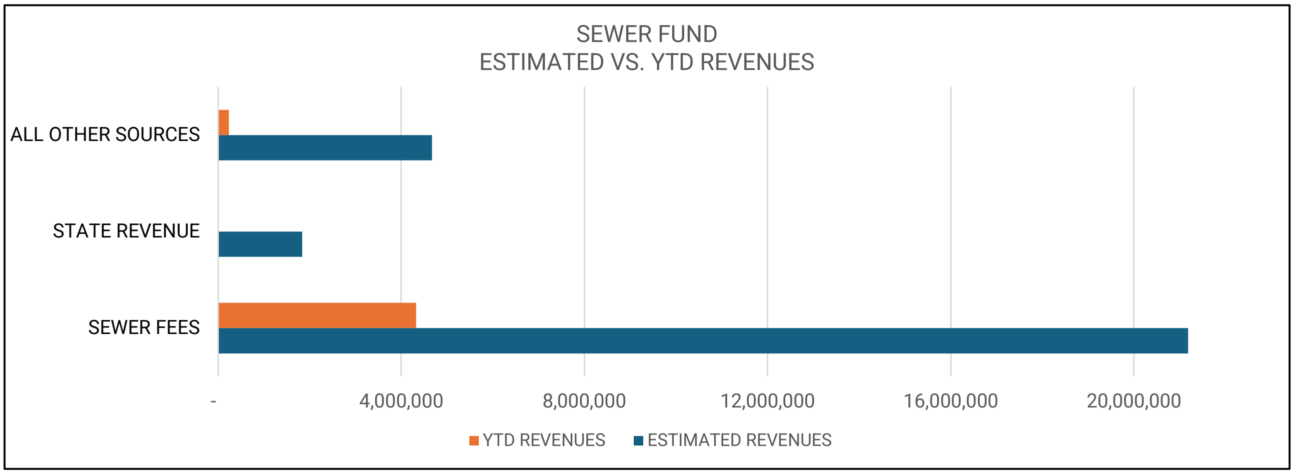
*June includes End of Year (EOY) Encumbrances

FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 26	1,622,470	1,458,313	-	-	-	-
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

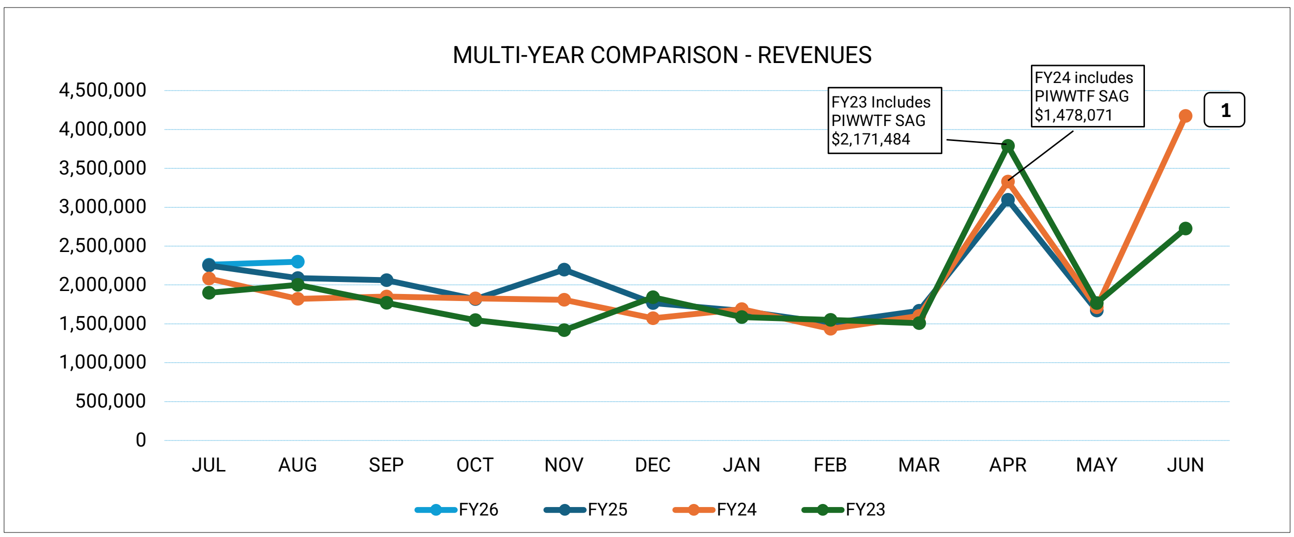
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN w/ EOY Encumb
FY 26	-	-	-	-	-	-
FY 25	1,937,312	1,319,836	1,430,605	2,483,697	1,752,897	-
FY 24	1,586,194	1,485,060	1,525,520	2,875,819	1,589,112	3,662,466
FY 23	1,355,382	1,591,944	1,462,971	2,490,128	1,270,472	4,410,773

SEWER FUND REVENUES

Month Ending August 31, 2025 - 16.7% of Fiscal Year



SEWER FUND *(see pg 8 for descriptions)*	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	21,185,626	76.5%	4,324,821	20.4%
OTHER CHARGES	490,000	1.8%	24,024	4.9%
STATE REVENUE	1,833,105	6.6%	-	0.0%
OTHER FINANCING SOURCES	4,182,080	15.1%	210,113	5.0%
TOTAL	27,690,811	100.00%	4,558,958	16.5%



1 Reflects change in bond premium amortization method

FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY26	2,260,489	2,298,469	-	-	-	-
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

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY26	-	-	-	-	-	-
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

PARKING AND TRANSPORTATION FUND

Month Ending August 31, 2025 - 16.7% OF FISCAL YEAR

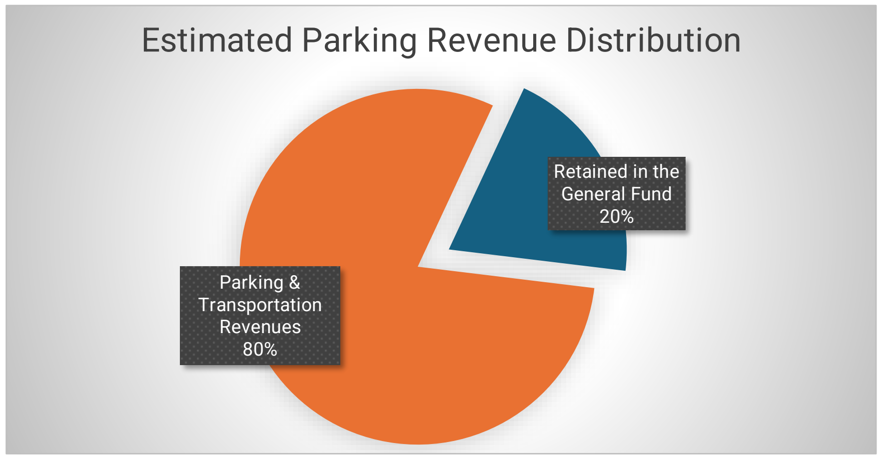
The Parking & Transportation Fund is a Special Revenue Fund that accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

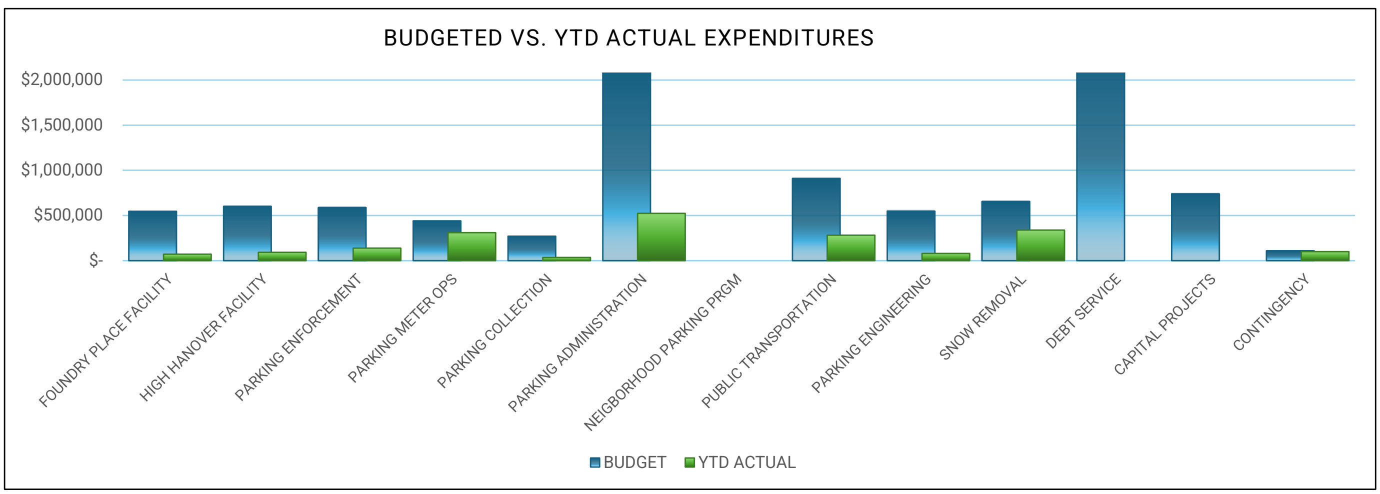
Parking and Transportation expenditures are funded 100% from parking related revenues. Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund. The pie chart below displays the distribution of revenues between the General Fund and the Parking and Transportation 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	33,554	17,011	71,500	474,954	13.1%
HIGH HANOVER FACILITY	601,022	37,558	29,238	92,117	508,905	15.3%
PARKING ENFORCEMENT	587,632	38,366	78,558	138,740	448,892	23.6%
PARKING METER OPS	440,663	38,799	264,127	310,037	130,626	70.4%
PARKING COLLECTION	270,670	21,103	-	35,120	235,550	13.0%
PARKING ADMINISTRATION	2,175,687	121,435	24,763	523,441	1,652,246	24.1%
NEIGHBORHOOD PARKING PRGM	-	-	-	-	-	0.0%
PUBLIC TRANSPORTATION	910,790	73,607	208,037	281,644	629,146	30.9%
PARKING ENGINEERING	547,779	30,190	28,668	79,660	468,119	14.5%
SNOW REMOVAL	654,739	23,152	-	338,503	316,236	51.7%
DEBT SERVICE	2,431,013	-	-	-	2,431,013	0.0%
CAPITAL PROJECTS	740,000	-	-	-	740,000	0.0%
CONTINGENCY	110,000	-	-	100,000	10,000	90.9%
TOTAL	10,016,449	417,765	650,402	1,970,761	8,045,688	19.7%