

Celebrating City Services



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

Month Ending December 31, 2025 (50.0% 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

	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

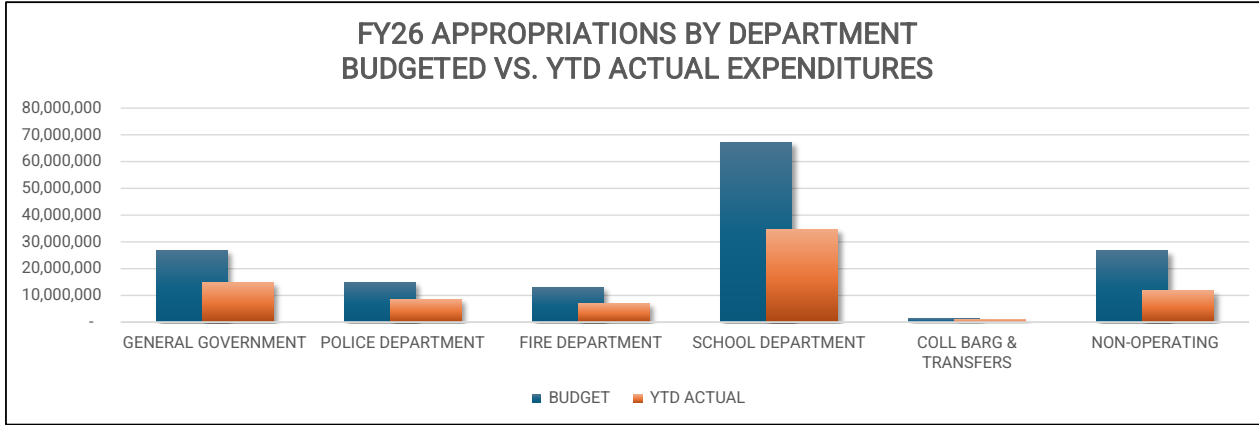
	Revised Working	% of Total
Municipal	\$ 26,936,135	18.0%
Police	14,941,538	10.0%
Fire	12,884,330	8.6%
School	67,174,740	44.8%
Collective Bargaining	412,374	0.3%
Transfer to Indoor Pool	200,000	0.1%
Transfer to Community Campus	470,911	0.3%
Transfer to Prescott Park	271,370	0.2%
Non-Operating	26,603,542	17.7%
	\$ 149,894,940	100.0%

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.

GENERAL FUND EXPENDITURES - BUDGETED vs. YTD ACTUAL

Month Ending December 31, 2025 - 50.0% of Fiscal Year



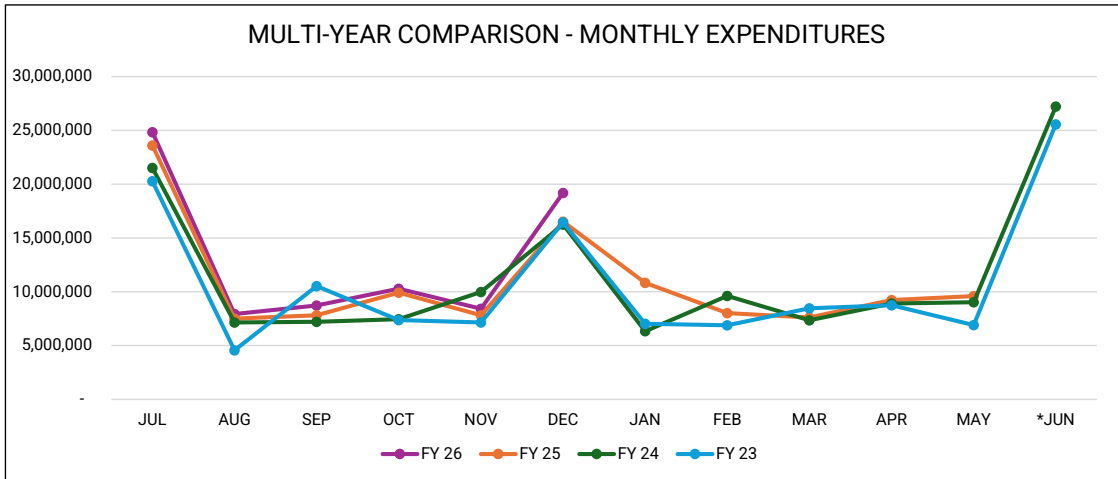
GENERAL FUND	FY26 WORKING BUDGET	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	\$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
OPERATING						
GENERAL GOVERNMENT	26,936,135	2,053,778	243,975	14,718,207	12,217,928	55%
POLICE DEPARTMENT	14,941,538	1,129,496	14,082	8,439,951	6,501,587	56%
FIRE DEPARTMENT	12,884,330	910,405	30,834	7,082,477	5,801,853	55%
SCHOOL DEPARTMENT	67,174,740	6,323,162	-	34,711,878	32,462,863	52%
COLLECTIVE BARGAINING	412,374	-	-	-	412,374	-
*TRANSFER TO OTHER FUNDS	942,281	-	-	942,281	-	100%
TOTAL OPERATING	123,291,398	10,416,840	288,891	65,894,793	57,396,605	53%
NON-OPERATING						
DEBT SERVICE	14,311,948	2,662,246	-	3,218,503	11,093,445	22%
COUNTY TAX	6,000,870	5,986,162	-	5,986,162	14,708	100%
CAPITAL OUTLAY	1,560,000	-	124,563	178,888	1,381,112	11%
OTHER NON-OPERATING	4,730,724	119,072	-	2,270,787	2,459,937	48%
TOTAL NON-OPERATING	26,603,542	8,767,480	124,563	11,654,340	14,949,202	44%
TOTAL	149,894,940	19,184,321	413,454	77,549,133	72,345,807	52%

* 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	-	-	-	-	-	-
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

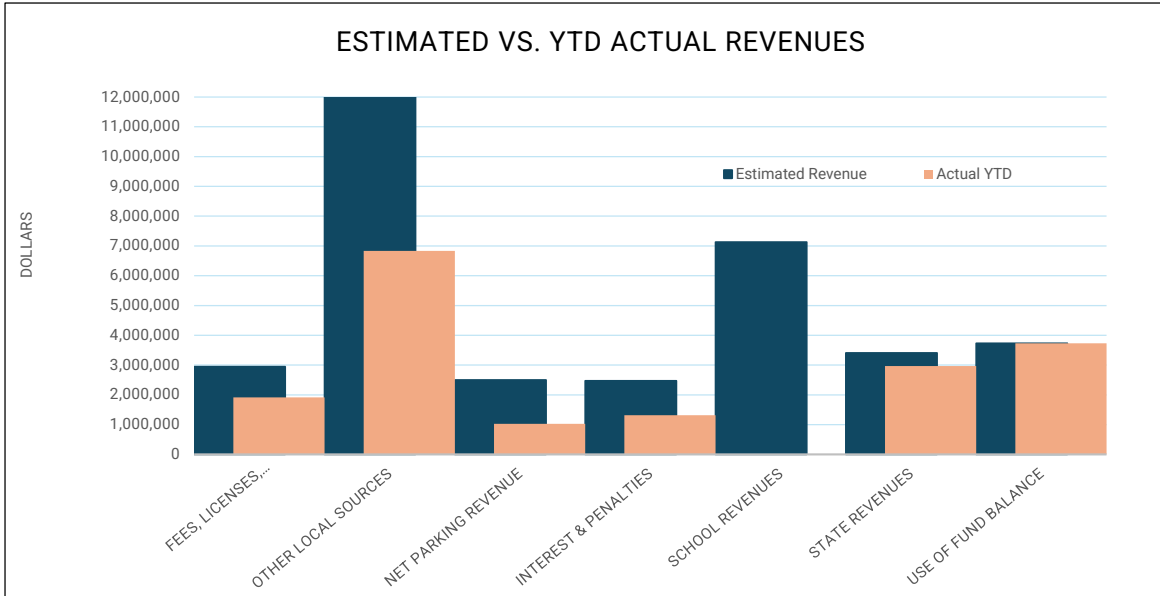
Month Ending December 31, 2025 - 50.0% of Fiscal Year

	FY26 WORKING BUDGET	PERIOD EXPENDITURES	YEAR TO DATE ACTUAL	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	\$ BALANCE REMAINING	% EXPEND & ENCUMB
GENERAL GOVERNMENT							
Salaries	12,527,606	961,869	6,007,583	-	6,007,583	6,520,023	48%
Part Time Salaries	965,220	54,891	462,938	-	462,938	502,282	48%
Overtime	389,500	74,388	219,548	-	219,548	169,952	56%
Longevity	74,707	72,976	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	5,592	10,850	-	10,850	23,650	31%
Retirement	1,657,868	140,934	804,771	-	804,771	853,097	49%
Other Benefits	1,509,720	104,975	804,290	-	804,290	705,430	53%
Other Operating	7,125,299	638,153	3,439,563	243,975	3,683,537	3,441,762	52%
GENERAL GOVERNMENT TOTAL	26,936,135	2,053,778	14,474,233	243,975	14,718,207	12,217,928	55%
*Annualized Expenditures	(2,651,715)	-	(2,651,715)	-	(2,651,715)	-	-
Net Total	24,284,420	2,053,778	11,822,518	243,975	12,066,492	12,217,928	49%
POLICE DEPARTMENT							
Salaries	7,382,664	541,508	3,463,523	-	3,463,523	3,919,141	47%
Part Time Salaries	199,049	15,896	105,091	-	105,091	93,958	53%
Overtime	754,231	74,454	574,819	-	574,819	179,412	76%
Holiday	248,917	19,168	135,862	-	135,862	113,055	55%
Longevity	63,036	62,753	62,753	-	62,753	283	100%
Stipends	169,162	52,675	61,302	-	61,302	107,860	36%
Special Detail	96,579	39,873	49,541	-	49,541	47,038	51%
* 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	4,500	8,667	-	8,667	7,333	54%
Retirement	2,341,675	213,313	1,165,951	-	1,165,951	1,175,724	50%
Other Benefits	589,779	33,461	344,771	-	344,771	245,008	58%
Other Operating	1,117,519	71,895	490,664	14,082	504,745	612,774	45%
POLICE DEPARTMENT TOTAL	14,941,538	1,129,496	8,425,869	14,082	8,439,951	6,501,587	56%
*Annualized Expenditures	(1,962,927)	-	(1,962,927)	-	(1,962,927)	-	-
Net Total	12,978,611	1,129,496	6,462,942	14,082	6,477,024	6,501,587	50%
FIRE DEPARTMENT							
Salaries	5,391,469	382,888	2,488,729	-	2,488,729	2,902,740	46%
Part Time Salaries	31,079	4,147	23,150	-	23,150	7,929	74%
Overtime	1,645,948	144,247	948,073	-	948,073	697,875	58%
Holiday	229,166	26,468	126,695	-	126,695	102,471	55%
Longevity	34,822	27,800	27,800	-	27,800	7,022	80%
Certification Stipends	408,474	28,942	196,278	-	196,278	212,196	48%
* Leave at Termination	120,084	-	120,084	-	120,084	-	100%
* Health Insurance	930,053	-	930,053	-	930,053	-	100%
Health Premium Stipend	225,938	36,011	78,656	-	78,656	147,282	35%
Retirement	2,239,152	181,946	1,100,758	-	1,100,758	1,138,394	49%
Other Benefits	833,970	17,407	685,405	-	685,405	148,565	82%
Other Operating	794,175	60,549	325,961	30,834	356,796	437,379	45%
FIRE DEPARTMENT TOTAL	12,884,330	910,405	7,051,642	30,834	7,082,477	5,801,853	55%
*Annualized Expenditures	(1,050,137)	-	(1,050,137)	-	(1,050,137)	-	-
Net Total	11,834,193	910,405	6,001,505	30,834	6,032,340	5,801,853	51%
SCHOOL DEPARTMENT							
Salaries	34,743,825	4,263,750	14,284,659	-	14,284,659	20,459,166	41%
* Leave at Termination	250,000	-	250,000	-	250,000	-	100%
* Health Insurance	10,438,541	-	10,438,542	-	10,438,542	(1)	100%
Retirement	6,103,053	739,670	2,439,851	-	2,439,851	3,663,202	40%
Other Benefits	4,029,092	399,529	1,702,690	-	1,702,690	2,326,402	42%
Other Operating	11,610,229	920,212	5,596,136	-	5,596,136	6,014,093	48%
SCHOOL DEPARTMENT TOTAL	67,174,740	6,323,162	34,711,878	-	34,711,878	32,462,863	52%
*Annualized Expenditures	(10,688,541)	-	(10,688,542)	-	(10,688,542)	1	-
Net Total	56,486,199	6,323,162	24,023,336	-	24,023,336	32,462,864	43%
NON-OPERATING							
Debt Service	14,311,948	2,662,246	3,218,503	-	3,218,503	11,093,445	22%
County Tax	6,000,870	5,986,162	5,986,162	-	5,986,162	14,708	100%
Capital Outlay	1,560,000	-	54,325	124,563	178,888	1,381,112	11%
Other Non-Operating	4,730,724	119,072	2,270,787	-	2,270,787	2,459,937	48%
NON-OPERATING TOTAL	26,603,542	8,767,480	11,529,777	124,563	11,654,340	14,949,202	44%
COLLECTIVE BARGAINING CONTINGENCY	412,374	-	-	-	-	412,374	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	19,184,320.63	77,135,679	413,453.70	77,549,133	72,345,807	52%

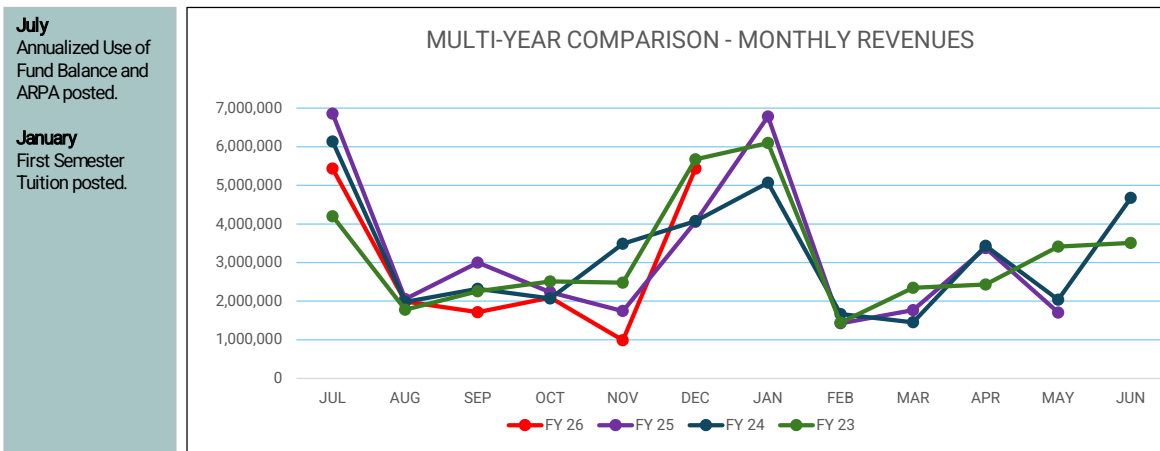
Annualized Expenditures: Transfers to Leave at Termination and Health Insurance Stabilization Reserves
Other Benefits: Dental insurance, Social Security, Medicare, life/disability insurance, and other contractual expenditures
Other Operating: Telephone, postage, office supplies, utilities, sand & salt, 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 December 31, 2025 - 50.0% 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%	219,168	1,912,309	65%
Other Local Sources	12,431,752	35.9%	2,657,192	6,834,392	55%
Net Parking Revenue	2,500,000	7.2%	132,508	1,025,220	41%
Interest & Penalties	2,470,000	7.1%	102,896	1,313,686	53%
School Revenues	7,129,764	20.6%	3,269	8,893	0%
State Revenues	3,407,894	9.9%	2,318,945	2,969,553	87%
Use of Fund Balance	3,731,519	10.8%	0	3,731,519	100%
TOTAL	34,620,529	100.00%	5,433,977	17,795,572	51%



FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 26	5,432,372	1,989,878	1,715,418	2,091,289	988,091	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	-	-	-	-	-	-
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 December 31, 2025 - 50.0% of Fiscal Year

	ESTIMATED REVENUES	PERIOD RECEIPTS	YEAR TO DATE RECEIPTS	YTD %
FINANCE				
PROPERTY TAXES	116,874,411	117,307,055	117,307,055	100%
PROPERTY TAX-ABATED	(1,600,000)	0	(143,951)	9%
<i>TOTAL PROPERTY TAXES</i>	<i>115,274,411</i>	<i>117,307,055</i>	<i>117,163,104</i>	<i>102%</i>
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	13,000	121	8,058	62%
OTHER LICENSES	20,000	110	5,760	29%
PLANNING BOARD/BOA/SITE REVIEW	180,000	6,236	88,271	49%
BUILDING PERMITS	2,005,000	167,353	1,368,715	68%
POLICE ALARMS	30,000	600	10,950	37%
EXCAVATION PERMITS	75,000	0	40,250	54%
FLAGGING PERMIT	20,000	750	9,675	48%
SOLID WASTE	90,000	6,638	55,958	62%
BLASTING PERMIT	100	0	770	770%
NEW DRIVEWAY PERMIT	500	0	600	120%
OUTDOOR POOL	44,000	0	50,735	115%
RECREATION DEPARTMENT	325,000	33,656	141,904	44%
BOAT RAMP FEES	22,000	60	12,905	59%
RECREATION RENTALS	15,000	2,770	24,214	161%
HEALTH FOOD PERMITS	110,000	875	93,545	85%
<i>TOTAL LOCAL FEES, LICENSES, AND PERMITS</i>	<i>2,949,600</i>	<i>219,168</i>	<i>1,912,309</i>	<i>65%</i>
OTHER LOCAL SOURCES				
TIMBER TAX	100	0	0	0%
PAYMENTS IN LIEU OF TAXES	310,000	289,198	319,198	103%
MUNICIPAL AGENT FEES	79,000	5,538	38,700	49%
MOTOR VEHICLE FEES	5,600,000	459,782	2,970,547	53%
TITLE APPLICATIONS	9,000	852	4,469	50%
RECREATIONAL VEHICLE REGISTRATION	15,000	55	2,700	18%
PDA AIRPORT DISTRICT	2,526,000	1,429,119	1,435,957	57%
WATER/SEWER OVERHEAD	1,813,152	151,096	906,576	50%
SALE - MUNICIPAL PROP	6,000	0	26,510	442%
MISC REVENUE	70,000	3,910	28,576	41%
DOG LICENSES	16,000	1,209	23,291	146%
MARRIAGE LICENSES	2,200	105	1,330	60%
CERTIFICATES-BIRTH	30,000	2,601	16,247	54%
RENTAL OF CITY PROPERTY	130,000	306	49,072	38%
RENTAL OF CITY HALL COM	0	0	0	0%
CABLE FRANCHISE FEE	360,000	0	189,163	53%
POLICE HAND GUN PERMITS	300	10	110	37%
POLICE OUTSIDE DETAIL	300,000	76,979	190,954	64%
AMBULANCE FEES	1,150,000	236,432	630,297	55%
WELFARE DEPT REIMBURSEMENT	15,000	0	696	5%
<i>TOTAL OTHER LOCAL SOURCES</i>	<i>12,431,752</i>	<i>2,657,192</i>	<i>6,834,392</i>	<i>55%</i>

GENERAL FUND DETAILED REVENUES

Month Ending December 31, 2025 - 50.0% of Fiscal Year

	ESTIMATED REVENUES	PERIOD RECEIPTS	YEAR TO DATE RECEIPTS	YTD %
PARKING REVENUES				
PARKING METER FEE	5,319,280	424,918	2,593,587	49%
METER SPACE RENTAL	160,000	720	84,285	53%
CHARGING STATION	22,000	3,003	19,253	88%
PARKING AREA SERVICE AGREEMENT	24,000	0	0	0%
HANOVER TRANSIENT	2,871,469	177,149	1,282,867	45%
HANOVER PASSES	1,305,600	133,943	682,788	52%
HANOVER PARKING SIGN PERMIT	0	50	50	0%
FOUNDRY PL TRANSIENT	679,000	52,798	374,258	55%
FOUNDRY PL PASSES	747,600	45,380	268,417	36%
PASS REINSTATEMENT	750	25	75	10%
FOUNDRY PL PASS REINSTATEMENT	750	0	(45)	-6%
PARKING VIOLATIONS	1,380,000	128,325	724,310	52%
IMMOBILIZATION ADMIN FEE	6,000	900	3,600	60%
TOTAL PARKING REVENUES	12,516,449	967,212	6,033,445	48%
TRANSFER TO PARKING FUND	(10,016,449)	(834,704)	(5,008,224)	50%
NET PARKING REVENUES FOR GENERAL FUND	2,500,000	132,508	1,025,220	41%
INTEREST & PENALTIES				
INTEREST ON TAXES	150,000	2,409	106,452	71%
INTEREST ON INVESTMENT	2,320,000	100,486	1,207,234	52%
TOTAL INTEREST & PENALTIES	2,470,000	102,896	1,313,686	53%
SCHOOL REVENUES				
TUITION	7,119,764	2,500	7,500	0%
OTHER SOURCES	10,000	769	1,393	14%
TOTAL SCHOOL REVENUES	7,129,764	3,269	8,893	0%
STATE REVENUES				
ROOMS AND MEALS TAX	2,224,421	2,318,945	2,318,945	104%
HIGHWAY BLOCK GRANT	442,500	0	280,121	63%
SCHOOL BLDG AID	740,973	0	370,487	50%
TOTAL STATE REVENUES	3,407,894	2,318,945	2,969,553	87%
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	122,741,032	134,958,676	90%

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

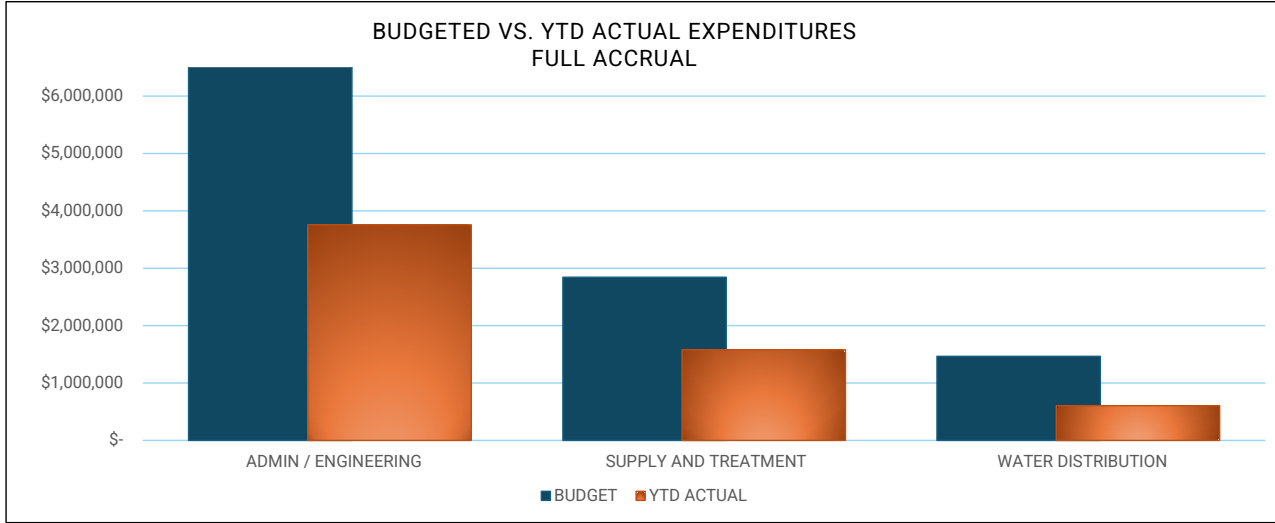
Enterprise Revenues are comprised of multiple fees. Below is a description of Revenue fees associated with each Enterprise Fund.

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

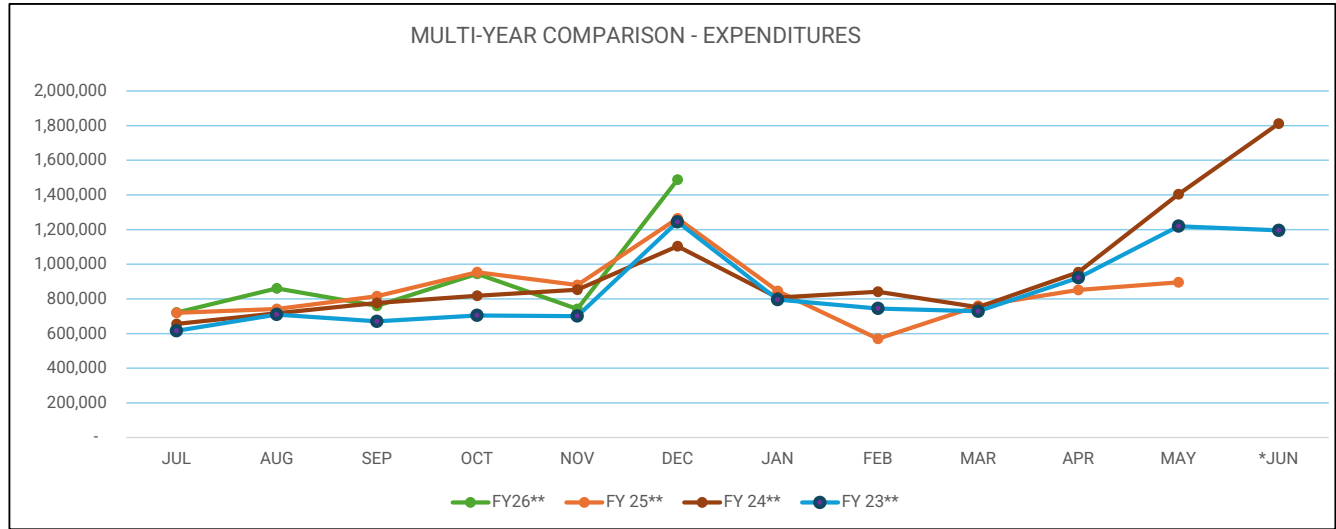
Sewer Revenue Fees
- <i>Sewer Fees:</i> Sewer charges based on water consumption
- <i>Other Charges:</i> Septage, permits, and capacity use surcharge
- <i>State Revenues:</i> State Aid Grants
- <i>Other Financing Sources:</i> Interest on investments and special agreements

WATER FUND EXPENDITURES

Month Ending December 31, 2025 - 50.0% of Fiscal Year



WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	\$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
ADMIN / ENGINEERING	8,558,542	1,106,088	29,053	3,756,981	4,801,561	43.9%
SUPPLY AND TREATMENT	2,843,715	201,123	463,847	1,579,125	1,264,590	55.5%
WATER DISTRIBUTION	1,464,101	84,440	146,395	604,976	859,125	41.3%
AIR FORCE OPERATIONS	1,099,965	96,323	625,360	841,370	258,595	76.5%
TOTAL	13,966,323	1,487,974	1,264,655	6,782,453	7,183,870	48.6%



*June includes End of Year (EOY) Encumbrances

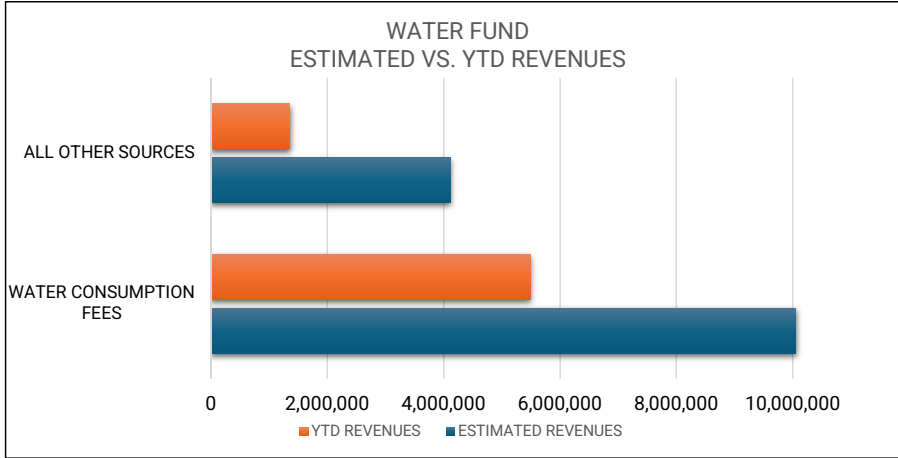
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 26**	721,015	860,177	759,762	945,211	741,172	1,487,974
FY 25**	719,773	741,692	814,958	954,211	879,676	1,264,339
FY 24**	655,500	716,920	777,153	818,563	853,041	1,104,030
FY 23**	615,860	709,431	670,303	704,846	700,714	1,244,543

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN w/ EOY Encumb
FY 26**	-	-	-	-	-	-
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

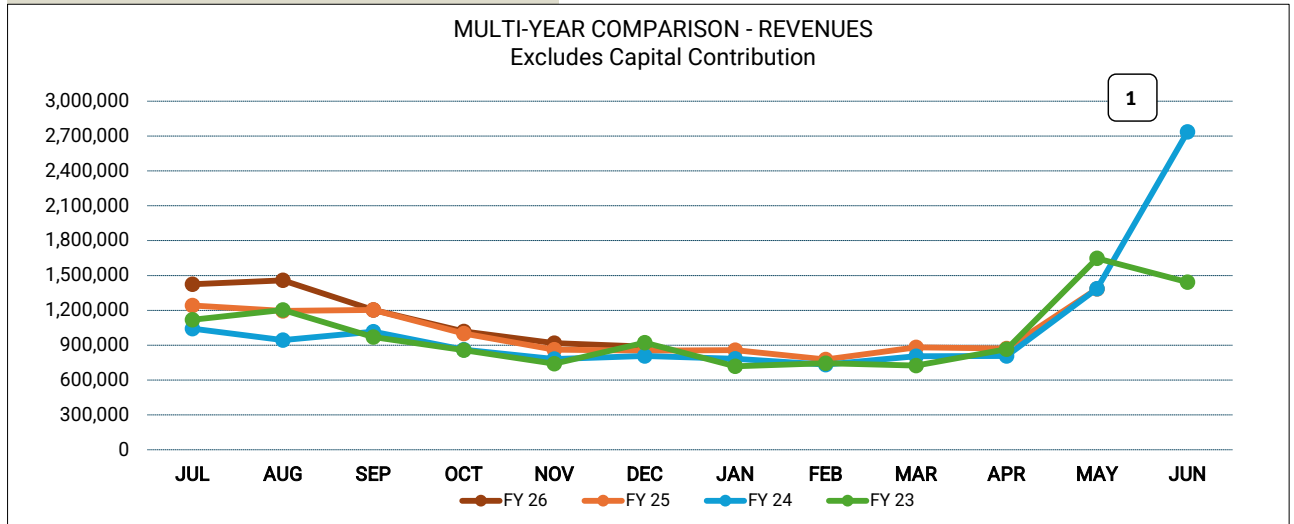
WATER FUND REVENUES

Month Ending December 31, 2025 - 50.0% 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%	5,489,778	54.6%
OTHER CHARGES	2,549,033	16.7%	1,038,350	40.7%
OTHER FINANCING SOURCES	1,560,569	10.2%	319,311	20.5%
AIR FORCE OPERATIONS	1,100,172	7.2%	68,527	6.2%
TOTAL	15,261,689	100.00%	6,915,966	45.3%



1 Reflects change in bond premium amortization method

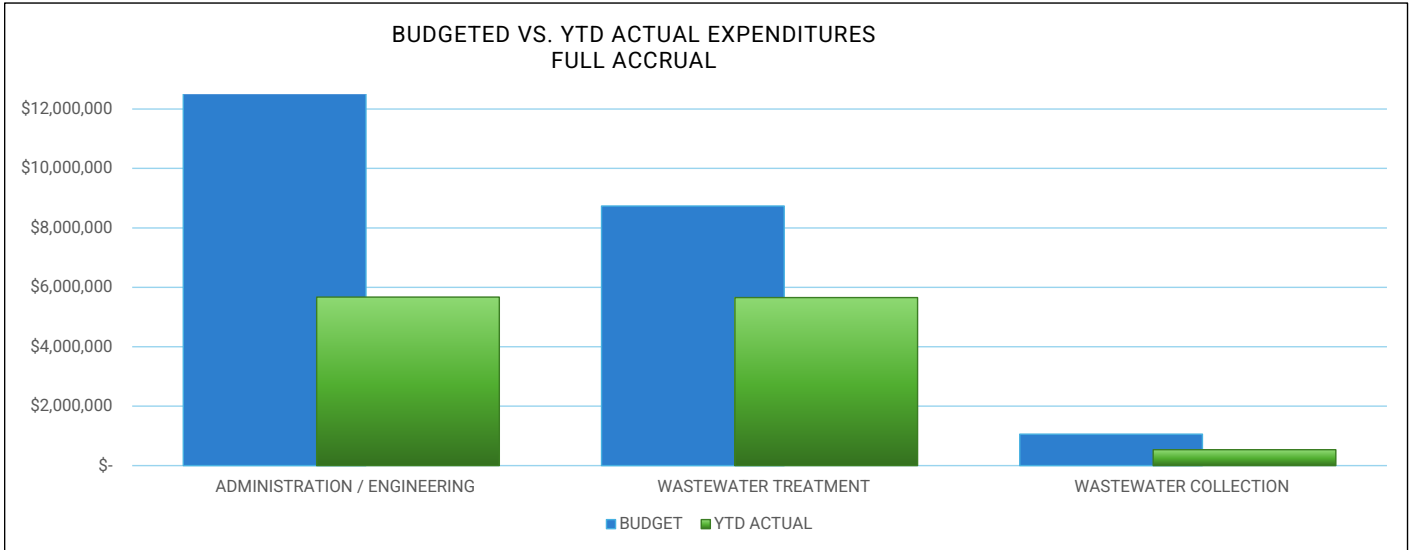
REVENUES: EXCLUDES CAPITAL CONTRIBUTION						
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	*DEC
FY 26	1,423,668	1,457,893	1,203,515	1,017,746	917,195	887,913
FY 25	1,240,771	1,194,405	1,202,509	1,000,617	860,953	853,762
FY 24	1,043,413	943,735	1,017,122	861,608	780,900	807,795
FY 23	1,119,588	1,204,183	969,804	857,373	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

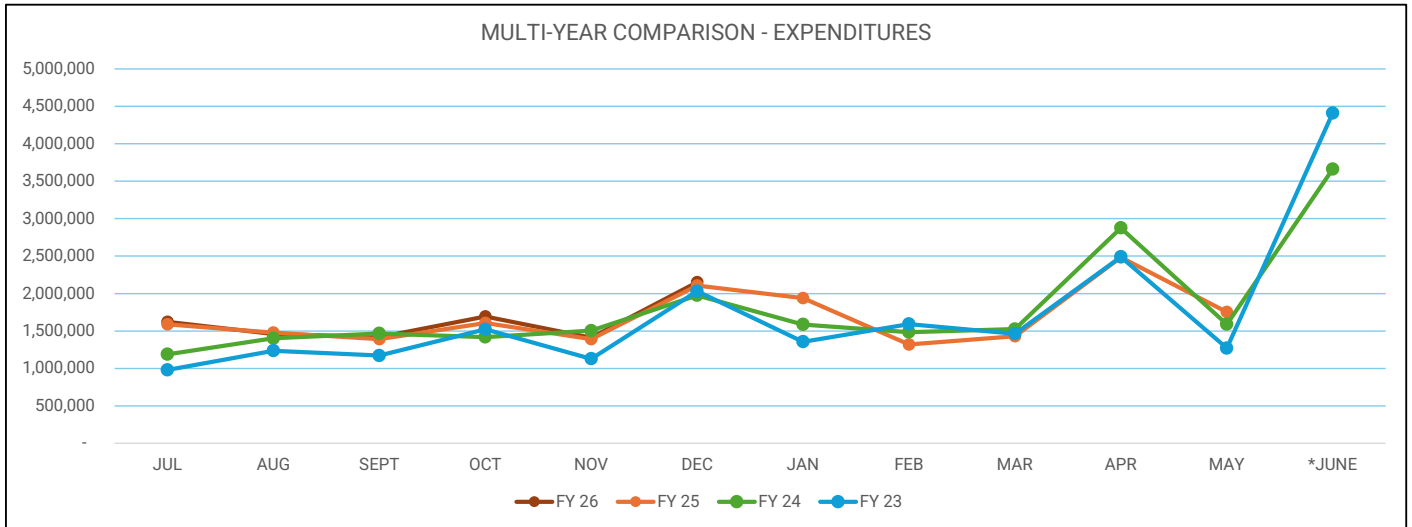
* Estimated

SEWER FUND EXPENDITURES

Month Ending December 31, 2025 - 50.0% of Fiscal Year



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	\$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
ADMINISTRATION / ENGINEERING	13,984,712	1,641,415	36,509	5,671,488	8,313,224	40.6%
WASTEWATER TREATMENT	8,738,229	446,560	2,486,045	5,654,908	3,083,321	64.7%
WASTEWATER COLLECTION	1,056,905	63,079	149,625	534,943	521,962	50.6%
TRANSFER TO STORMWATER	546,510	-	-	546,510	-	100.0%
TOTAL	24,326,356	2,151,054	2,672,179	12,407,849	11,918,507	51.01%



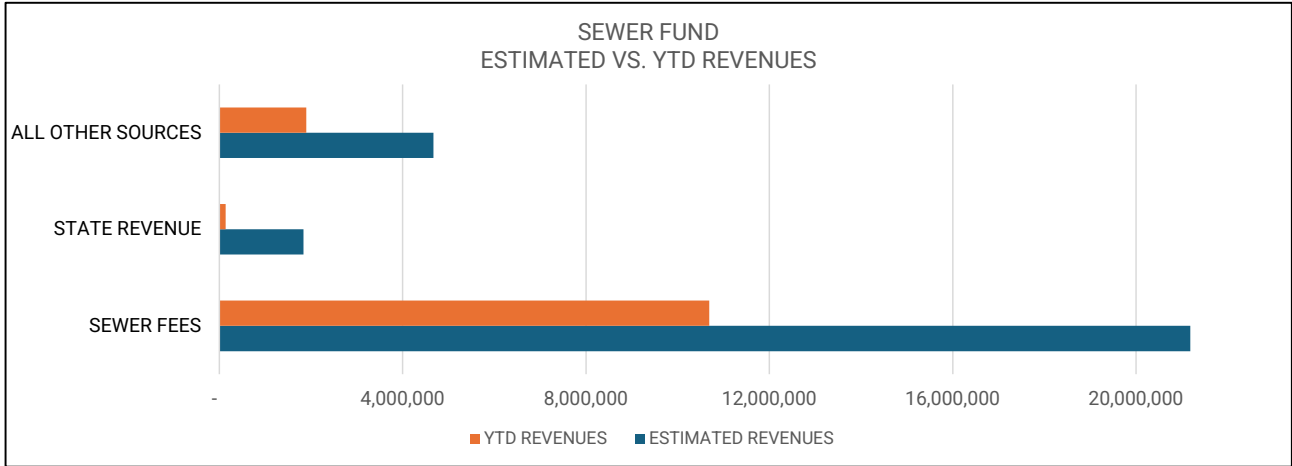
*June includes End of Year (EOY) Encumbrances

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

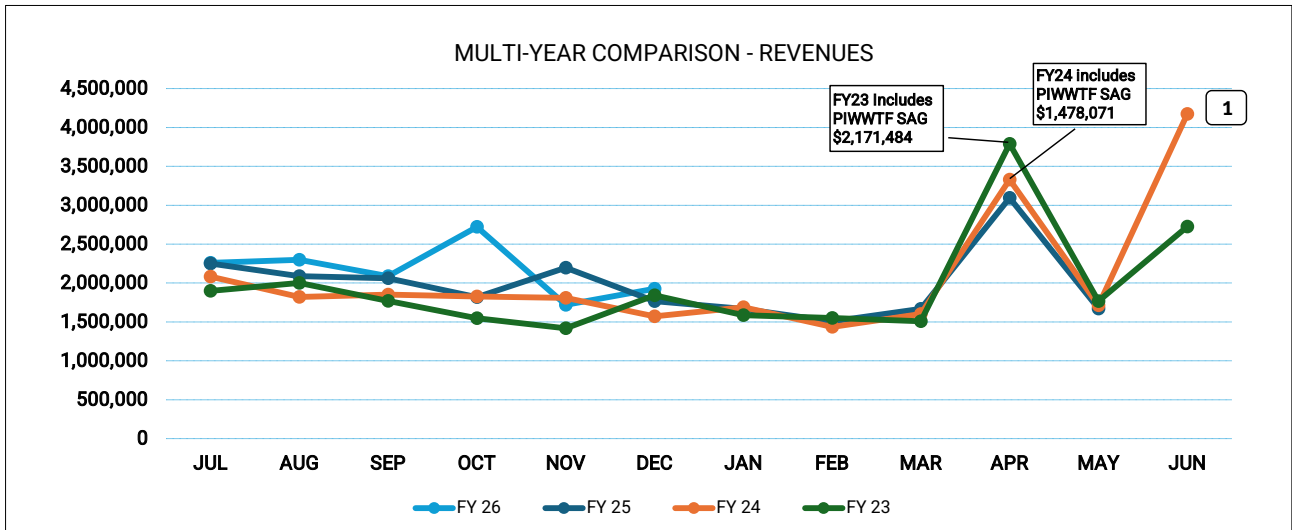
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN w/ EOY Encumb
FY 26	-	-	-	-	-	-
FY 25	1,937,312	1,319,836	1,430,605	2,483,697	1,752,897	-
FY 24	1,586,194	1,485,060	1,525,520	2,875,819	1,589,112	3,662,466
FY 23	1,355,382	1,591,944	1,462,971	2,490,128	1,270,472	4,410,773

SEWER FUND REVENUES

Month Ending December 31, 2025 - 50.0% 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%	10,690,680	50.5%
OTHER CHARGES	490,000	1.8%	230,417	47.0%
STATE REVENUE	1,833,105	6.6%	138,398	7.5%
OTHER FINANCING SOURCES	4,182,080	15.1%	1,667,487	39.9%
TOTAL	27,690,811	100.00%	12,726,981	46.0%



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	1,925,275
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	-	-	-	-	-	-
FY 25	1,666,405	1,507,260	1,668,878	3,094,439	1,669,943	-
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 December 31, 2025 - 50.0% of Fiscal Year

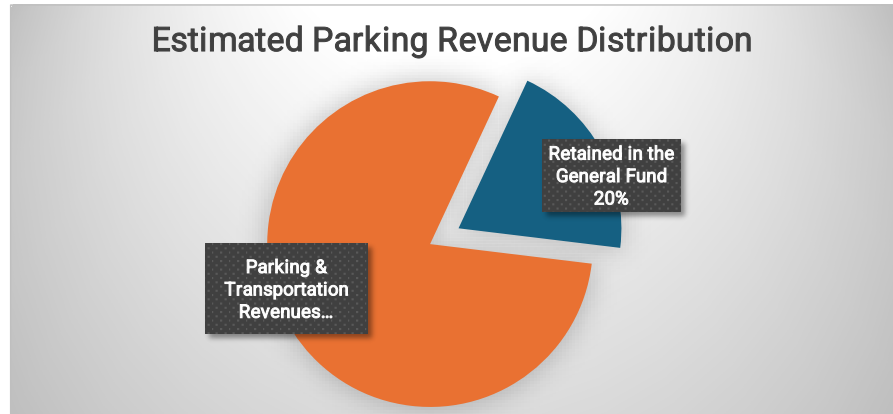
The Parking & Transportation Fund is a Special Revenue Fund that accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

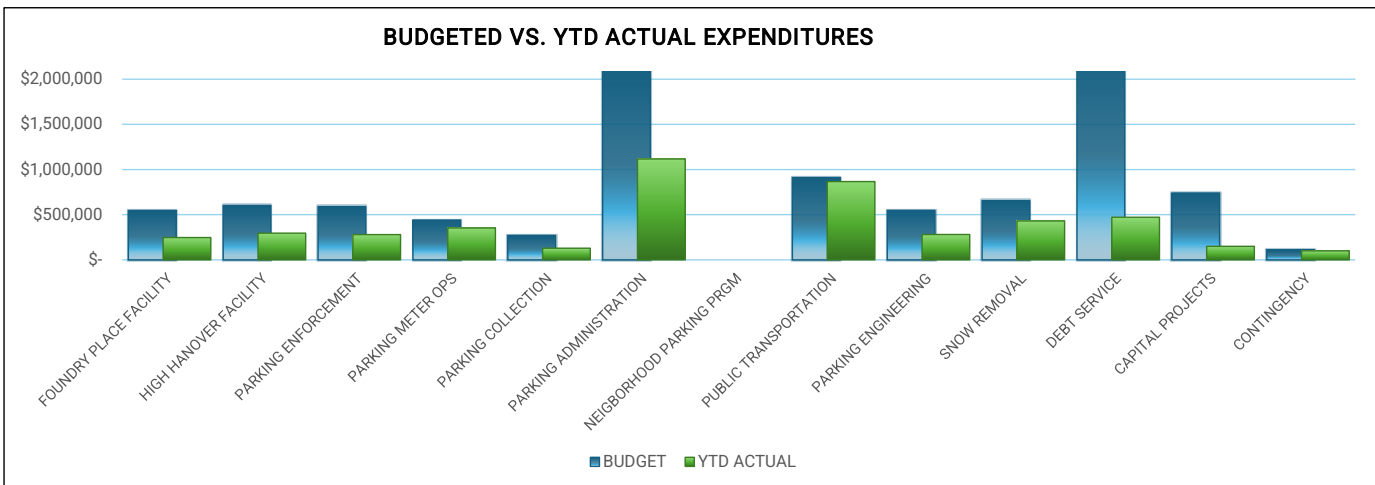
Parking and Transportation expenditures are funded 100% from parking related revenues. Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund. The pie chart below displays the distribution of revenues between the General Fund and the Parking and Transportation 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	41,674	17,043	247,299	299,155	45.3%
HIGH HANOVER FACILITY	601,022	61,000	13,771	295,901	305,121	49.2%
PARKING ENFORCEMENT	587,632	79,015	32,026	279,864	307,768	47.6%
PARKING METER OPS	440,663	37,252	191,033	353,661	87,002	80.3%
PARKING COLLECTION	270,670	21,049	-	129,268	141,402	47.8%
PARKING ADMINISTRATION	2,175,687	147,006	20,800	1,117,088	1,058,599	51.3%
NEIGHBORHOOD PARKING PRGM	-	-	-	-	-	0.0%
PUBLIC TRANSPORTATION	910,790	20,804	124,822	866,892	43,898	95.2%
PARKING ENGINEERING	547,779	41,819	91,073	281,009	266,770	51.3%
SNOW REMOVAL	654,739	28,599	-	431,212	223,527	65.9%
DEBT SERVICE	2,431,013	472,112	-	472,112	1,958,901	19.4%
CAPITAL PROJECTS	740,000	-	58,297	150,000	590,000	0.0%
CONTINGENCY	110,000	-	-	100,000	10,000	90.9%
TOTAL	10,016,449	950,329	548,865	4,724,306	5,292,143	47.2%