

Celebrating City Services



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

Month Ending January 31, 2026 (58.3% 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

	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

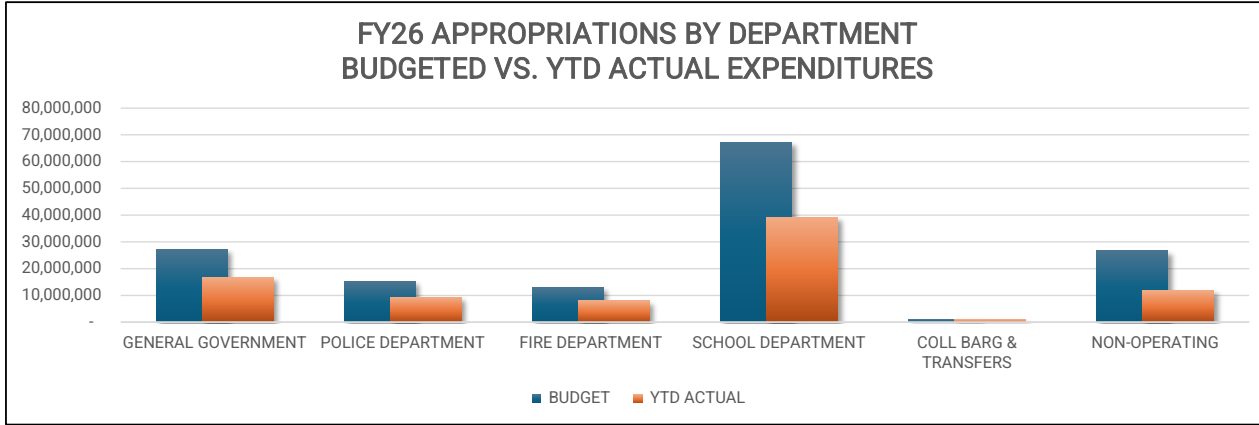
	Revised Working	% of Total
Municipal	\$ 27,145,945	18.1%
Police	15,061,538	10.1%
Fire	12,884,330	8.6%
School	67,174,740	44.8%
Collective Bargaining	82,564	0.1%
Transfer to Indoor Pool	200,000	0.1%
Transfer to Community Campus	470,911	0.3%
Transfer to Prescott Park	271,370	0.2%
Non-Operating	26,603,542	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 January 31, 2026 - 58.3% of Fiscal Year



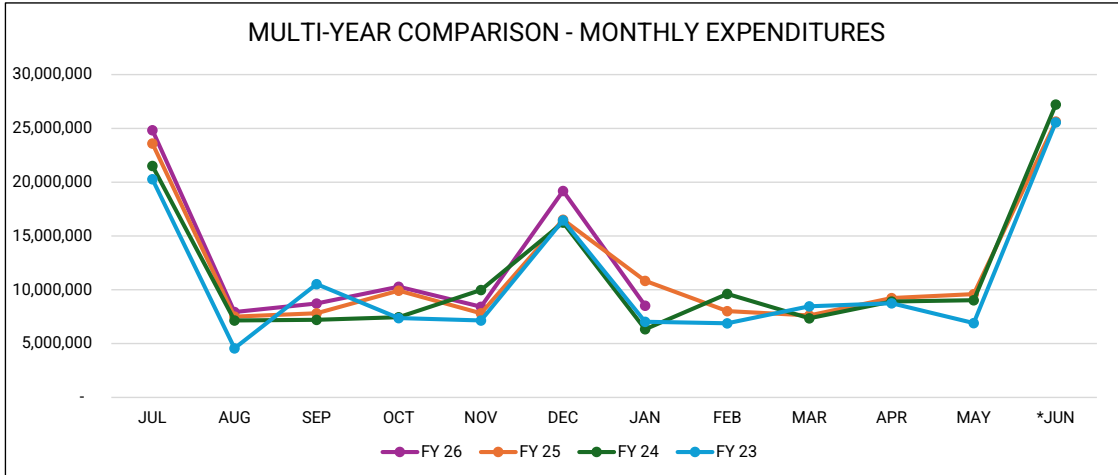
GENERAL FUND	FY26 WORKING BUDGET	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	\$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
OPERATING						
GENERAL GOVERNMENT	27,145,945	2,065,019	214,780	16,754,032	10,391,913	62%
POLICE DEPARTMENT	15,061,538	998,043	3,460	9,367,372	5,694,166	62%
FIRE DEPARTMENT	12,884,330	848,002	15,475	7,915,120	4,969,210	61%
SCHOOL DEPARTMENT	67,174,740	4,472,148	-	39,184,025	27,990,715	58%
COLLECTIVE BARGAINING	82,564	-	-	-	82,564	0%
*TRANSFER TO OTHER FUNDS	942,281	-	-	942,281	-	100%
TOTAL OPERATING	123,291,398	8,383,212	233,715	74,162,830	49,128,568	60%
NON-OPERATING						
DEBT SERVICE	14,311,948	75,663	-	3,294,166	11,017,782	23%
COUNTY TAX	6,000,870	-	-	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	71,447	-	2,342,233	2,388,491	50%
TOTAL NON-OPERATING	26,603,542	147,109	124,563	11,801,449	14,802,093	44%
TOTAL	149,894,940	8,530,321	358,278	85,964,279	63,930,661	57%

* 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	-	-	-	-	-
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

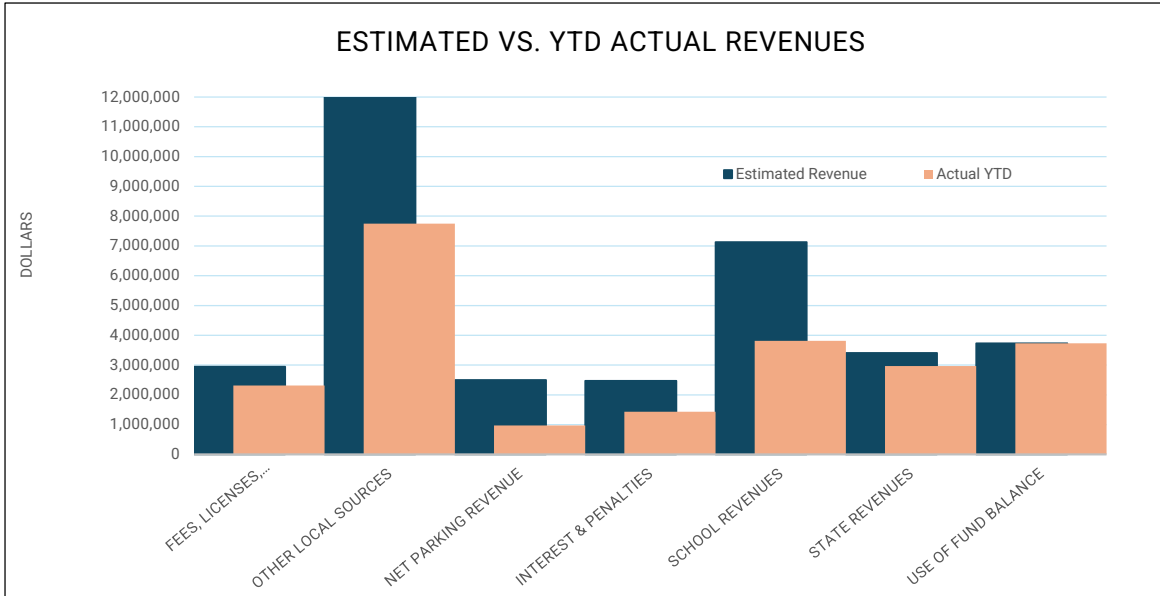
Month Ending January 31, 2026 - 58.3% of Fiscal Year

	FY26 WORKING BUDGET	PERIOD EXPENDITURES	YEAR TO DATE ACTUAL	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	\$ BALANCE REMAINING	% EXPEND & ENCUMB
GENERAL GOVERNMENT							
Salaries	12,701,866	987,789	6,995,372	-	6,995,372	5,706,494	55%
Part Time Salaries	965,220	56,707	519,645	-	519,645	445,575	54%
Overtime	389,500	90,389	309,937	-	309,937	79,563	80%
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	-	10,850	-	10,850	23,650	31%
Retirement	1,680,088	134,117	938,888	-	938,888	741,200	56%
Other Benefits	1,523,050	101,476	905,766	-	905,766	617,284	59%
Other Operating	7,125,299	694,541	4,134,104	214,780	4,348,884	2,776,415	61%
GENERAL GOVERNMENT TOTAL	27,145,945	2,065,019	16,539,252	214,780	16,754,032	10,391,913	62%
*Annualized Expenditures	(2,651,715)	-	(2,651,715)	-	(2,651,715)	-	-
Net Total	24,494,230	2,065,019	13,887,537	214,780	14,102,317	10,391,913	56%
POLICE DEPARTMENT							
Salaries	7,458,417	544,313	4,007,836	-	4,007,836	3,450,581	54%
Part Time Salaries	199,049	18,303	123,394	-	123,394	75,655	62%
Overtime	765,016	96,433	671,252	-	671,252	93,764	88%
Holiday	252,594	39,671	175,534	-	175,534	77,060	69%
Longevity	63,036	-	62,753	-	62,753	283	100%
Stipends	170,941	1,137	62,439	-	62,439	108,502	37%
Special Detail	96,579	1,852	51,393	-	51,393	45,187	53%
* 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	-	8,667	-	8,667	7,333	54%
Retirement	2,368,213	184,358	1,350,308	-	1,350,308	1,017,905	57%
Other Benefits	591,247	31,719	376,490	-	376,490	214,757	64%
Other Operating	1,117,519	80,257	510,921	3,460	514,381	603,138	46%
POLICE DEPARTMENT TOTAL	15,061,538	998,043	9,363,912	3,460	9,367,372	5,694,166	62%
*Annualized Expenditures	(1,962,927)	-	(1,962,927)	-	(1,962,927)	-	-
Net Total	13,098,611	998,043	7,400,985	3,460	7,404,445	5,694,166	57%
FIRE DEPARTMENT							
Salaries	5,391,469	376,099	2,864,828	-	2,864,828	2,526,641	53%
Part Time Salaries	31,079	5,989	29,139	-	29,139	1,940	94%
Overtime	1,645,948	130,411	1,078,484	-	1,078,484	567,464	66%
Holiday	229,166	32,416	159,110	-	159,110	70,056	69%
Longevity	34,822	124	27,924	-	27,924	6,898	80%
Certification Stipends	408,474	28,601	224,879	-	224,879	183,595	55%
* Leave at Termination	120,084	-	120,084	-	120,084	-	100%
* Health Insurance	930,053	-	930,053	-	930,053	-	100%
Health Premium Stipend	225,938	-	78,656	-	78,656	147,282	35%
Retirement	2,239,152	164,325	1,265,083	-	1,265,083	974,069	56%
Other Benefits	833,970	15,829	701,234	-	701,234	132,736	84%
Other Operating	794,175	94,209	420,170	15,475	435,646	358,529	55%
FIRE DEPARTMENT TOTAL	12,884,330	848,002	7,899,644	15,475	7,915,120	4,969,210	61%
*Annualized Expenditures	(1,050,137)	-	(1,050,137)	-	(1,050,137)	-	-
Net Total	11,834,193	848,002	6,849,507	15,475	6,864,983	4,969,210	58%
SCHOOL DEPARTMENT							
Salaries	34,743,825	2,588,302	16,872,961	-	16,872,961	17,870,864	49%
* Leave at Termination	250,000	-	250,000	-	250,000	-	100%
* Health Insurance	10,438,541	-	10,438,541	-	10,438,541	-	100%
Retirement	6,103,053	448,835	2,888,687	-	2,888,687	3,214,366	47%
Other Benefits	4,029,092	292,313	1,995,004	-	1,995,004	2,034,088	50%
Other Operating	11,610,229	1,142,697	6,738,833	-	6,738,833	4,871,396	58%
SCHOOL DEPARTMENT TOTAL	67,174,740	4,472,148	39,184,025	-	39,184,025	27,990,715	58%
*Annualized Expenditures	(10,688,541)	-	(10,688,541)	-	(10,688,541)	-	-
Net Total	56,486,199	4,472,148	28,495,484	-	28,495,484	27,990,715	50%
NON-OPERATING							
Debt Service	14,311,948	75,663	3,294,166	-	3,294,166	11,017,782	23%
County Tax	6,000,870	-	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	71,447	2,342,233	-	2,342,233	2,388,491	50%
NON-OPERATING TOTAL	26,603,542	147,109	11,676,886	124,563	11,801,449	14,802,093	44%
COLLECTIVE BARGAINING CONTINGENCY	82,564	-	-	-	-	82,564	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	8,530,321.27	85,606,001	358,278.16	85,964,279	63,930,661	57%

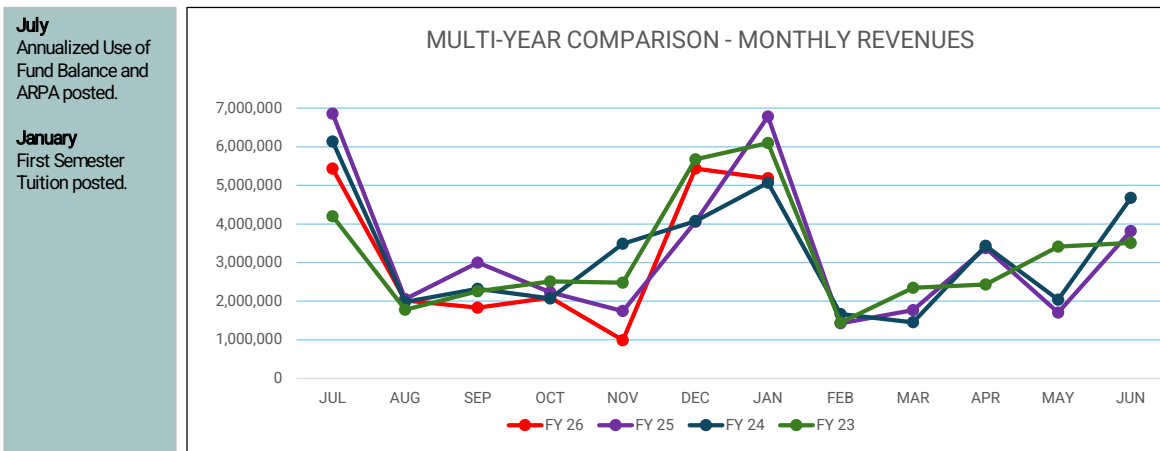
Annualized Expenditures: Transfers to Leave at Termination and Health Insurance Stabilization Reserves
Other Benefits: Dental insurance, Social Security, Medicare, life/disability insurance, and other contractual expenditures
Other Operating: Telephone, postage, office supplies, utilities, sand & salt, 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 January 31, 2026 - 58.3% 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%	400,085	2,312,394	78%
Other Local Sources	12,431,752	35.9%	916,100	7,750,492	62%
Net Parking Revenue	2,500,000	7.2%	(56,447)	968,773	39%
Interest & Penalties	2,470,000	7.1%	118,062	1,431,748	58%
School Revenues	7,129,764	20.6%	3,804,586	3,813,479	53%
State Revenues	3,407,894	9.9%	0	2,969,553	87%
Use of Fund Balance	3,731,519	10.8%	0	3,731,519	100%
TOTAL	34,620,529	100.00%	5,182,386	22,977,959	66%



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	-	-	-	-	-
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 January 31, 2026 - 58.3% 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)	(11,648)	(155,599)	10%
<i>TOTAL PROPERTY TAXES</i>	<i>115,274,411</i>	<i>(11,648)</i>	<i>117,151,457</i>	<i>102%</i>
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	13,000	65	8,123	62%
OTHER LICENSES	20,000	0	5,760	29%
PLANNING BOARD/BOA/SITE REVIEW	180,000	16,047	104,318	58%
BUILDING PERMITS	2,005,000	303,522	1,672,237	83%
POLICE ALARMS	30,000	0	10,950	37%
EXCAVATION PERMITS	75,000	0	40,250	54%
FLAGGING PERMIT	20,000	925	10,600	53%
SOLID WASTE	90,000	4,230	60,188	67%
BLASTING PERMIT	100	0	770	770%
NEW DRIVEWAY PERMIT	500	75	675	135%
OUTDOOR POOL	44,000	0	50,735	115%
RECREATION DEPARTMENT	325,000	72,921	214,825	66%
BOAT RAMP FEES	22,000	0	12,905	59%
RECREATION RENTALS	15,000	1,279	25,492	170%
HEALTH FOOD PERMITS	110,000	1,021	94,566	86%
<i>TOTAL LOCAL FEES, LICENSES, AND PERMITS</i>	<i>2,949,600</i>	<i>400,085</i>	<i>2,312,394</i>	<i>78%</i>
OTHER LOCAL SOURCES				
TIMBER TAX	100	0	0	0%
PAYMENTS IN LIEU OF TAXES	310,000	7,050	326,248	105%
MUNICIPAL AGENT FEES	79,000	6,528	45,228	57%
MOTOR VEHICLE FEES	5,600,000	507,854	3,478,400	62%
TITLE APPLICATIONS	9,000	646	5,115	57%
RECREATIONAL VEHICLE REGISTRATION	15,000	2,788	5,489	37%
PDA AIRPORT DISTRICT	2,526,000	0	1,435,957	57%
WATER/SEWER OVERHEAD	1,813,152	151,096	1,057,672	58%
SALE - MUNICIPAL PROP	6,000	0	26,510	442%
MISC REVENUE	70,000	7,219	35,795	51%
DOG LICENSES	16,000	4,932	28,223	176%
MARRIAGE LICENSES	2,200	77	1,407	64%
CERTIFICATES-BIRTH	30,000	2,466	18,713	62%
RENTAL OF CITY PROPERTY	130,000	307	49,379	38%
RENTAL OF CITY HALL COM	0	0	0	0%
CABLE FRANCHISE FEE	360,000	0	189,163	53%
POLICE HAND GUN PERMITS	300	0	110	37%
POLICE OUTSIDE DETAIL	300,000	76,820	267,775	89%
AMBULANCE FEES	1,150,000	140,289	770,586	67%
WELFARE DEPT REIMBURSEMENT	15,000	8,027	8,723	58%
<i>TOTAL OTHER LOCAL SOURCES</i>	<i>12,431,752</i>	<i>916,100</i>	<i>7,750,492</i>	<i>62%</i>

GENERAL FUND DETAILED REVENUES

Month Ending January 31, 2026 - 58.3% of Fiscal Year

	ESTIMATED REVENUES	PERIOD RECEIPTS	YEAR TO DATE RECEIPTS	YTD %
PARKING REVENUES				
PARKING METER FEE	5,319,280	315,265	2,908,851	55%
METER SPACE RENTAL	160,000	1,220	85,505	53%
CHARGING STATION	22,000	3,190	22,443	102%
PARKING AREA SERVICE AGREEMENT	24,000	0	0	0%
HANOVER TRANSIENT	2,871,469	138,066	1,420,933	49%
HANOVER PASSES	1,305,600	104,788	787,576	60%
HANOVER PARKING SIGN PERMIT	0	0	50	0%
FOUNDRY PL TRANSIENT	679,000	46,433	420,691	62%
FOUNDRY PL PASSES	747,600	42,345	310,762	42%
PASS REINSTATEMENT	750	50	125	17%
FOUNDRY PL PASS REINSTATEMENT	750	25	(20)	-3%
PARKING VIOLATIONS	1,380,000	126,275	850,585	62%
IMMOBILIZATION ADMIN FEE	6,000	600	4,200	70%
TOTAL PARKING REVENUES	12,516,449	778,257	6,811,702	54%
TRANSFER TO PARKING FUND	(10,016,449)	(834,704)	(5,842,929)	58%
NET PARKING REVENUES FOR GENERAL FUND	2,500,000	(56,447)	968,773	39%
INTEREST & PENALTIES				
INTEREST ON TAXES	150,000	2,608	109,060	73%
INTEREST ON INVESTMENT	2,320,000	115,454	1,322,688	57%
TOTAL INTEREST & PENALTIES	2,470,000	118,062	1,431,748	58%
SCHOOL REVENUES				
TUITION	7,119,764	3,804,572	3,812,072	54%
OTHER SOURCES	10,000	14	1,408	14%
TOTAL SCHOOL REVENUES	7,129,764	3,804,586	3,813,479	53%
STATE REVENUES				
ROOMS AND MEALS TAX	2,224,421	0	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	0	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	5,170,739	140,129,415	93%

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

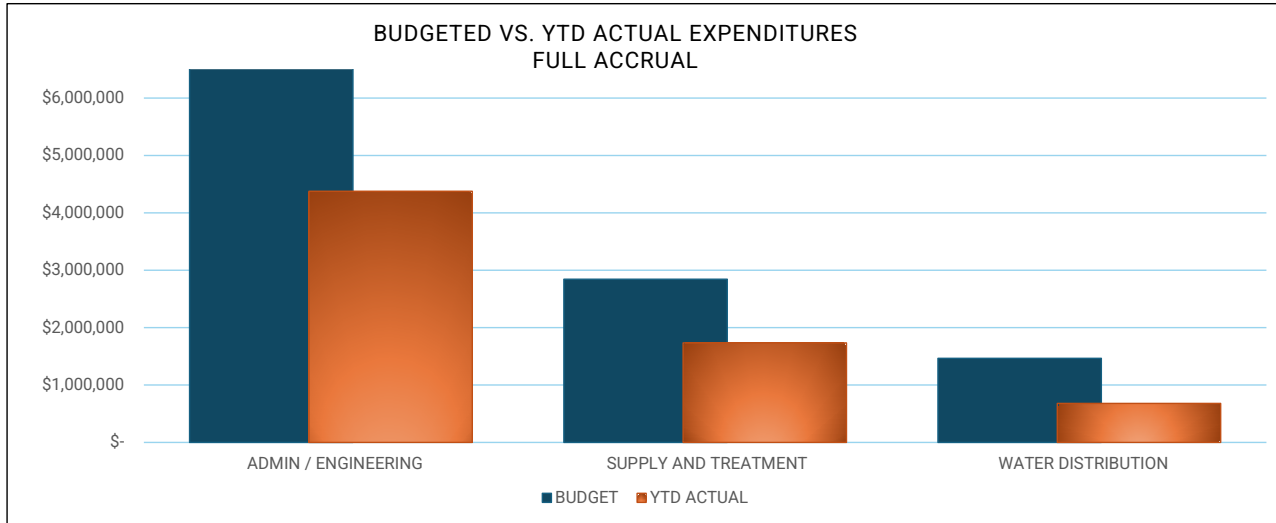
Enterprise Revenues are comprised of multiple fees. Below is a description of Revenue fees associated with each Enterprise Fund.

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

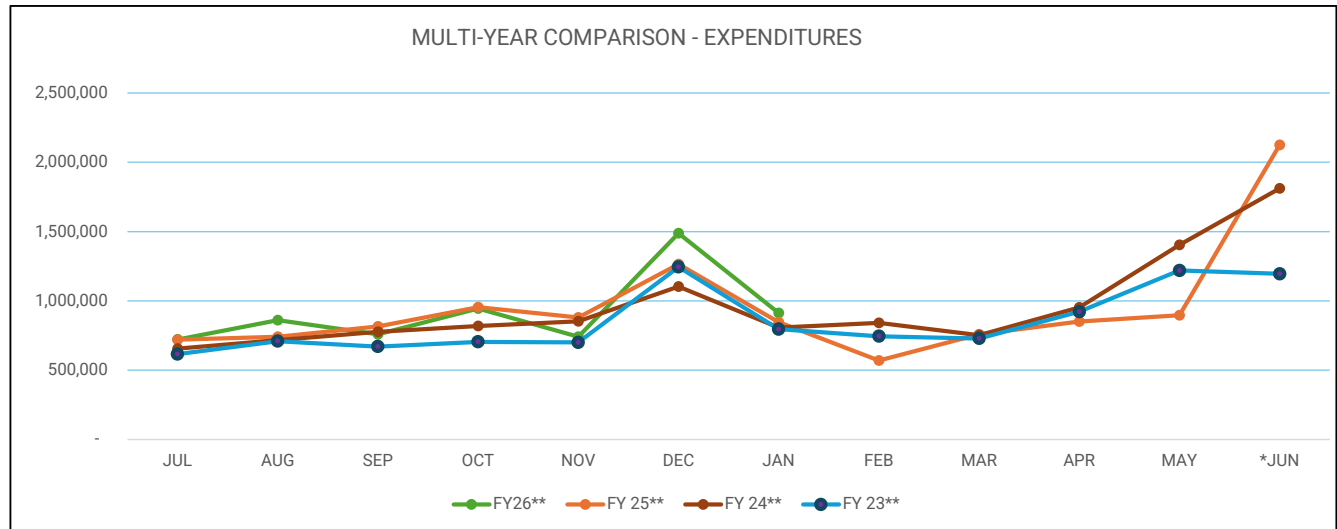
Sewer Revenue Fees
- <i>Sewer Fees:</i> Sewer charges based on water consumption
- <i>Other Charges:</i> Septage, permits, and capacity use surcharge
- <i>State Revenues:</i> State Aid Grants
- <i>Other Financing Sources:</i> Interest on investments and special agreements

WATER FUND EXPENDITURES

Month Ending January 31, 2026 - 58.3% of Fiscal Year



WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	\$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
ADMIN / ENGINEERING	8,558,542	591,407	57,178	4,376,513	4,182,029	51.1%
SUPPLY AND TREATMENT	2,843,715	167,068	451,994	1,734,341	1,109,374	61.0%
WATER DISTRIBUTION	1,464,101	125,556	95,856	679,994	784,107	46.4%
AIR FORCE OPERATIONS	1,099,965	29,087	620,572	865,669	234,296	78.7%
TOTAL	13,966,323	913,118	1,225,601	7,656,517	6,309,806	54.8%



*June includes End of Year (EOY) Encumbrances

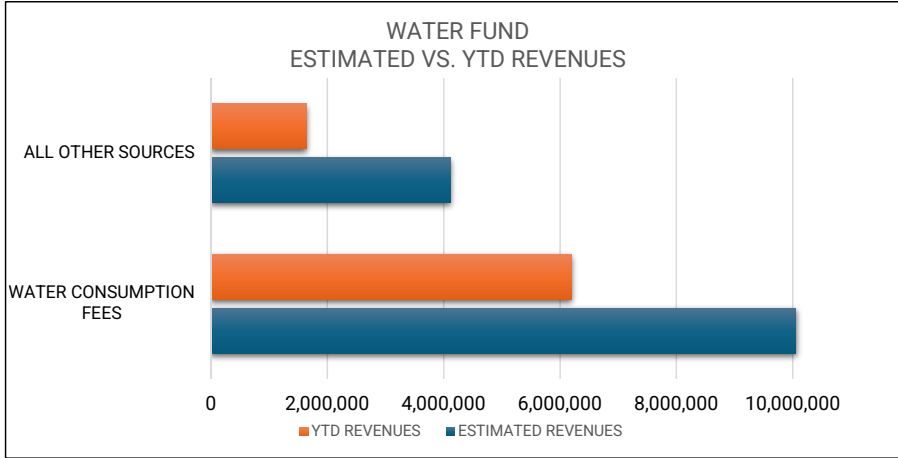
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 26**	721,015	860,177	759,762	945,211	741,172	1,487,974
FY 25**	719,773	741,692	814,958	954,211	879,676	1,264,339
FY 24**	655,500	716,920	777,153	818,563	853,041	1,104,030
FY 23**	615,860	709,431	670,303	704,846	700,714	1,244,543

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN w/ EOY Encumb
FY 26**	913,118	-	-	-	-	-
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

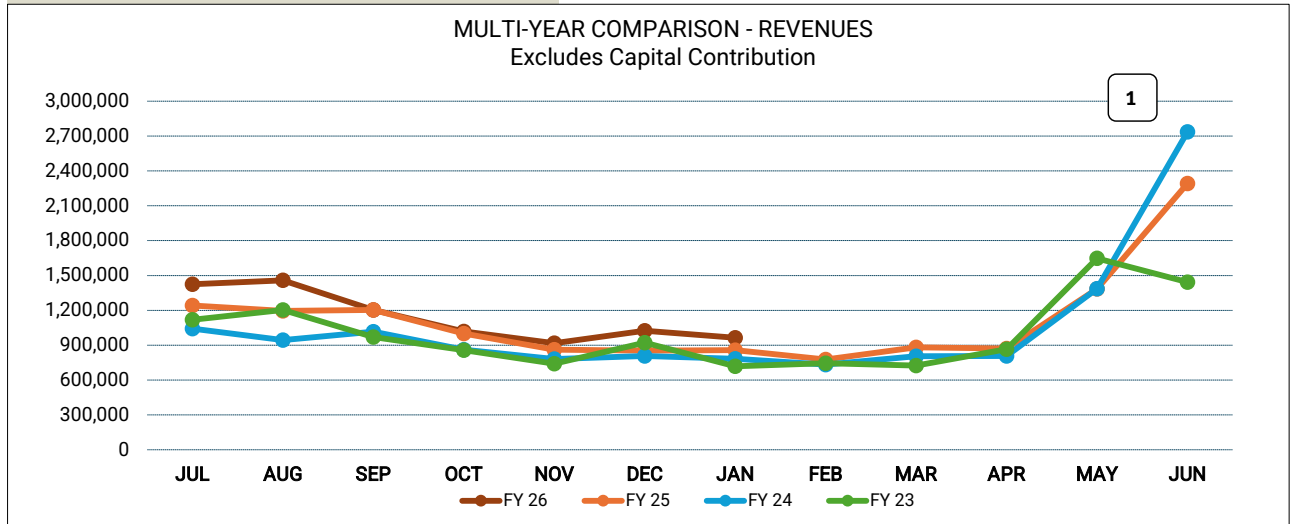
WATER FUND REVENUES

Month Ending January 31, 2026 - 58.3% 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%	6,201,522	61.7%
OTHER CHARGES	2,549,033	16.7%	1,182,704	46.4%
OTHER FINANCING SOURCES	1,560,569	10.2%	461,106	29.5%
AIR FORCE OPERATIONS	1,100,172	7.2%	163,442	14.9%
TOTAL	15,261,689	100.00%	8,008,773	52.5%



1 Reflects change in bond premium amortization method

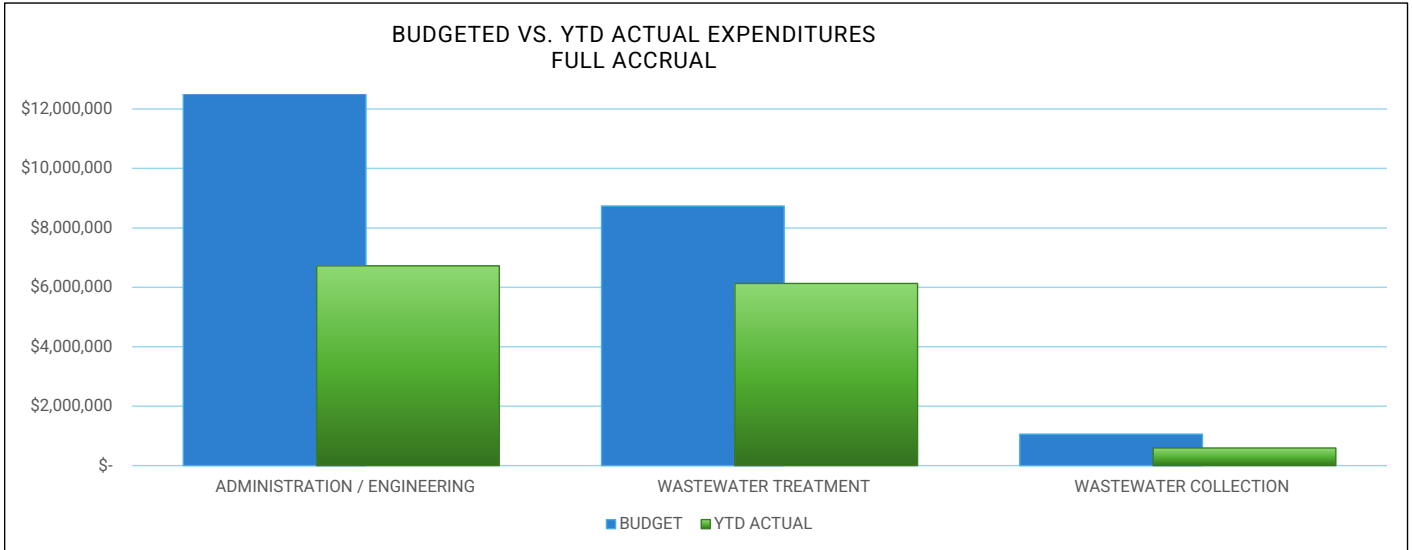
REVENUES: EXCLUDES CAPITAL CONTRIBUTION						
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 26	1,423,668	1,457,893	1,203,515	1,017,746	917,195	1,024,359
FY 25	1,240,771	1,194,405	1,202,509	1,000,617	860,953	853,762
FY 24	1,043,413	943,735	1,017,122	861,608	780,900	807,795
FY 23	1,119,588	1,204,183	969,804	857,373	740,369	922,511

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 26	964,398	-	-	-	-	-
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

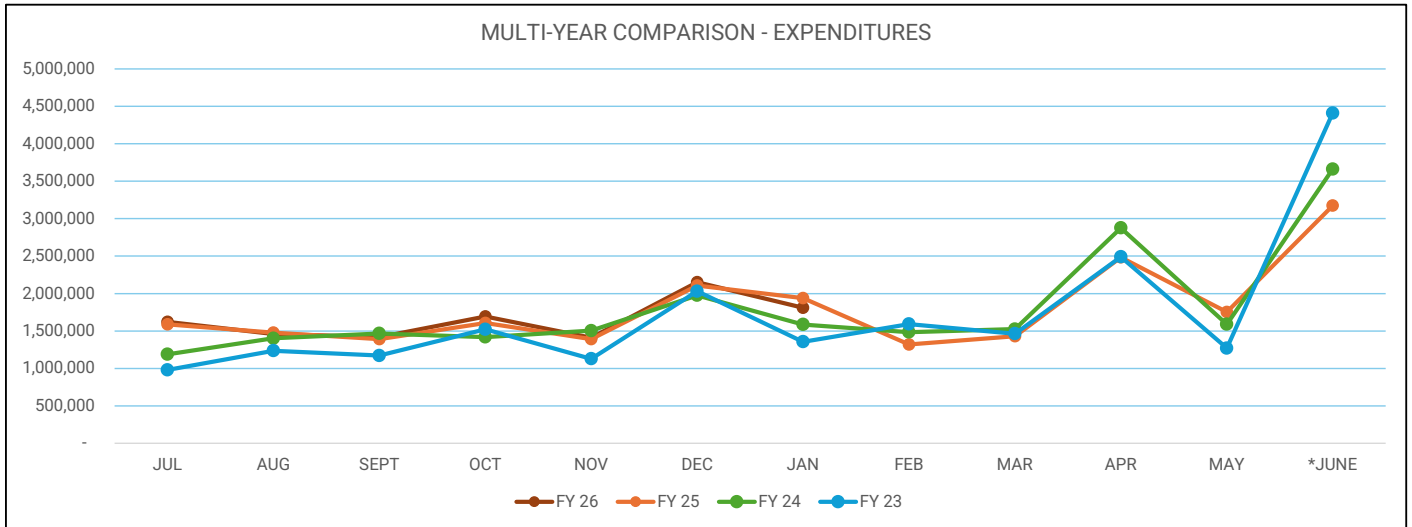
* Estimated

SEWER FUND EXPENDITURES

Month Ending January 31, 2026 - 58.3% of Fiscal Year



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	\$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
ADMINISTRATION / ENGINEERING	13,984,712	1,070,766	15,863	6,721,608	7,263,104	48.1%
WASTEWATER TREATMENT	8,738,229	645,923	2,315,499	6,130,285	2,607,944	70.2%
WASTEWATER COLLECTION	1,056,905	93,053	114,181	592,551	464,354	56.1%
TRANSFER TO STORMWATER	546,510	-	-	546,510	-	100.0%
TOTAL	24,326,356	1,809,742	2,445,543	13,990,954	10,335,402	57.51%



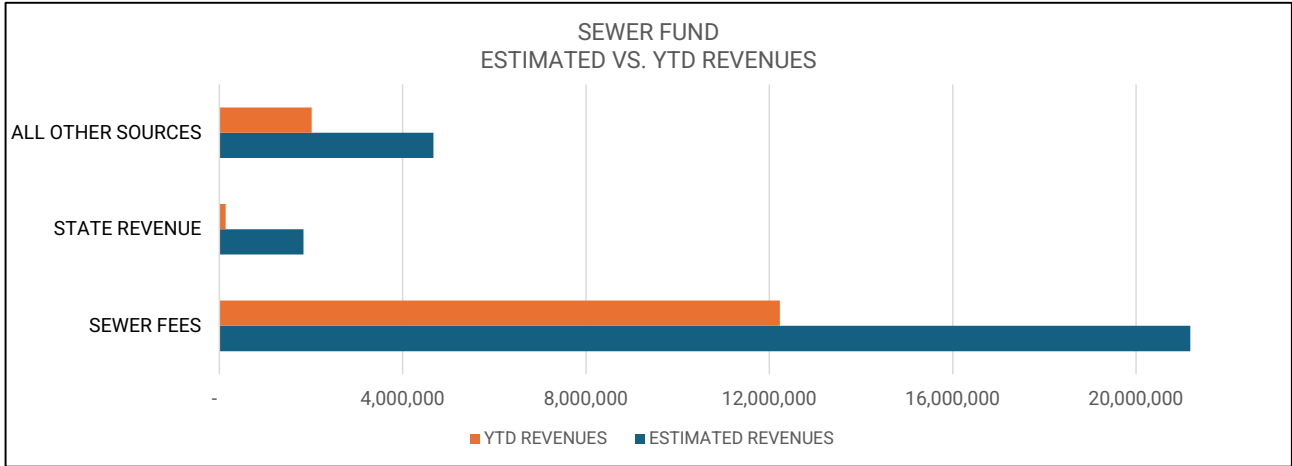
*June includes End of Year (EOY) Encumbrances

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

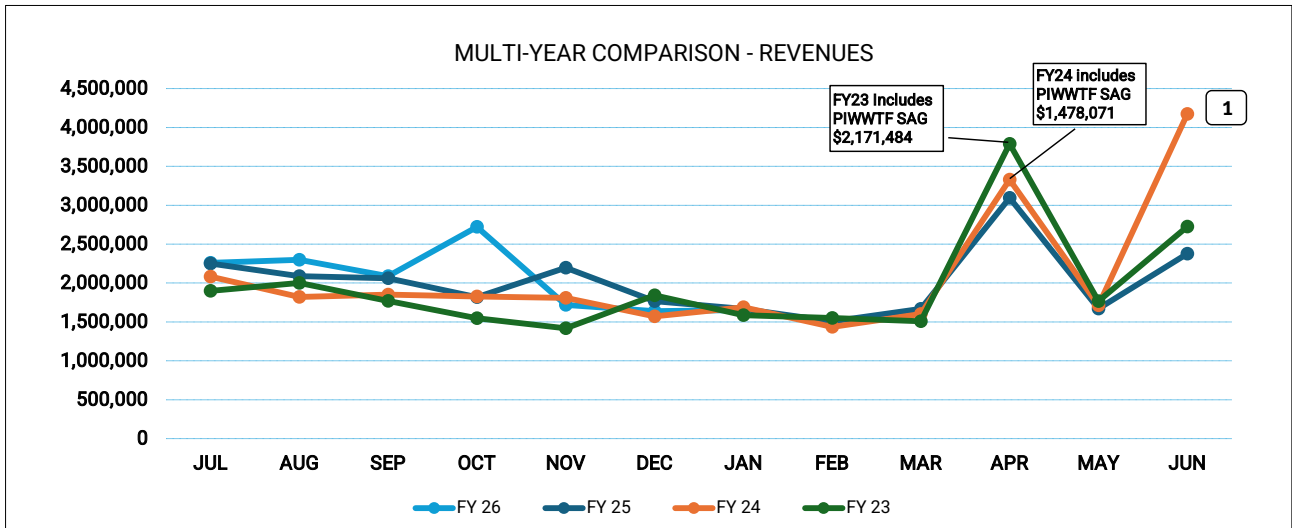
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN w/ EOY Encumb
FY 26	1,809,742	-	-	-	-	-
FY 25	1,937,312	1,319,836	1,430,605	2,483,697	1,752,897	3,173,562
FY 24	1,586,194	1,485,060	1,525,520	2,875,819	1,589,112	3,662,466
FY 23	1,355,382	1,591,944	1,462,971	2,490,128	1,270,472	4,410,773

SEWER FUND REVENUES

Month Ending January 31, 2026 - 58.3% 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%	12,229,323	57.7%
OTHER CHARGES	490,000	1.8%	232,504	47.4%
STATE REVENUE	1,833,105	6.6%	138,398	7.5%
OTHER FINANCING SOURCES	4,182,080	15.1%	1,779,727	42.6%
TOTAL	27,690,811	100.00%	14,379,953	51.9%



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	-	-	-	-	-
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 January 31, 2026 - 58.3% of Fiscal Year

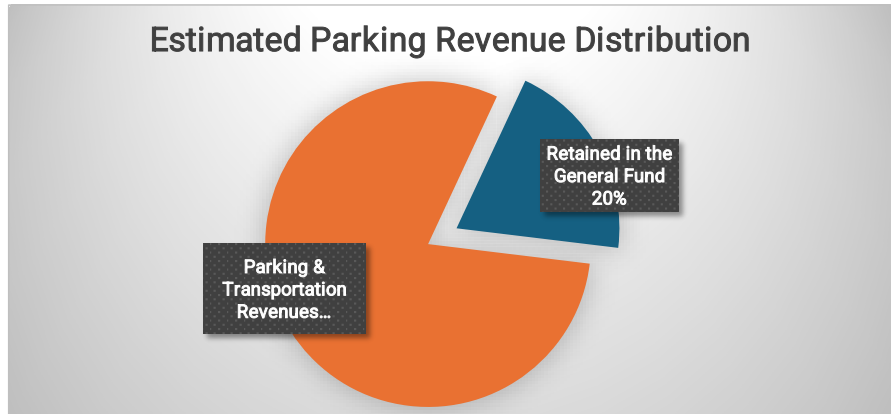
The Parking & Transportation Fund is a Special Revenue Fund that accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

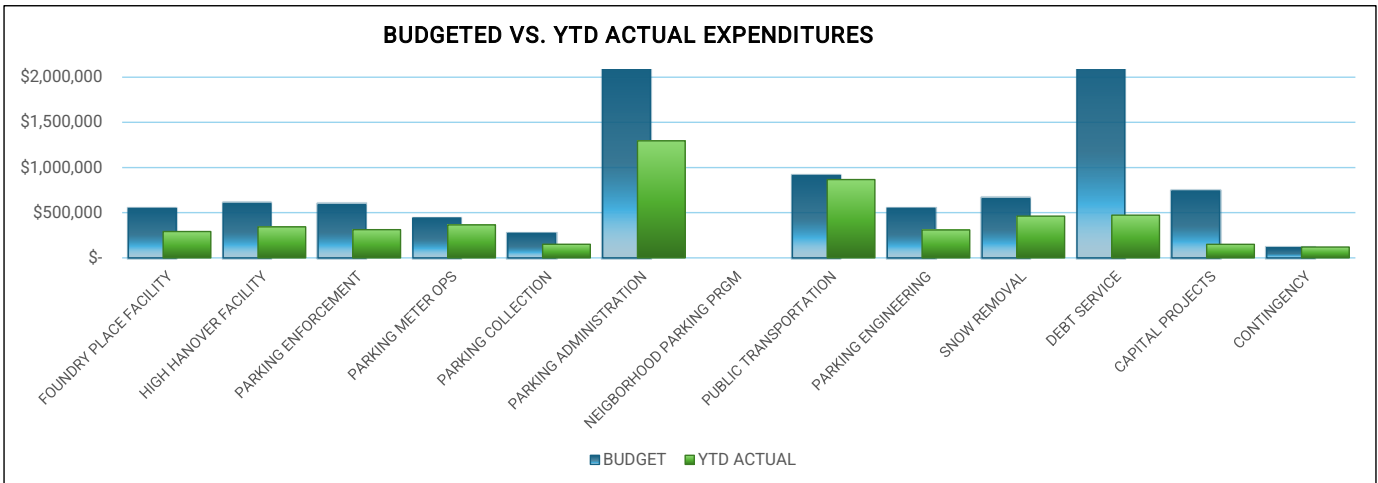
Parking and Transportation expenditures are funded 100% from parking related revenues. Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund. The pie chart below displays the distribution of revenues between the General Fund and the Parking and Transportation 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	44,852	16,489	291,598	254,856	53.4%
HIGH HANOVER FACILITY	601,022	48,627	12,599	343,355	257,667	57.1%
PARKING ENFORCEMENT	587,632	33,407	30,966	312,211	275,421	53.1%
PARKING METER OPS	440,663	30,268	172,205	365,100	75,563	82.9%
PARKING COLLECTION	270,670	21,336	-	150,604	120,066	55.6%
PARKING ADMINISTRATION	2,175,687	121,753	17,750	1,295,791	879,896	59.6%
NEIGHBORHOOD PARKING PRGM	-	-	-	-	-	0.0%
PUBLIC TRANSPORTATION	910,790	-	124,822	866,892	43,898	95.2%
PARKING ENGINEERING	547,779	32,890	86,068	308,895	238,884	56.4%
SNOW REMOVAL	654,739	30,936	-	462,148	192,591	70.6%
DEBT SERVICE	2,431,013	840	-	472,951	1,958,062	19.5%
CAPITAL PROJECTS	740,000	-	58,297	150,000	590,000	0.0%
CONTINGENCY	110,000	20,000	-	120,000	(10,000)	109.1%
TOTAL	10,016,449	384,908	519,197	5,139,545	4,876,904	51.3%