Celebrating

City Services

City of Portsmouth, New Hampshire

Fiscal Year 2026

Monthly Financial Summary Report

Month Ending July 31, 2025 (8.3% of the Fiscal Year)

Table of Contents

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

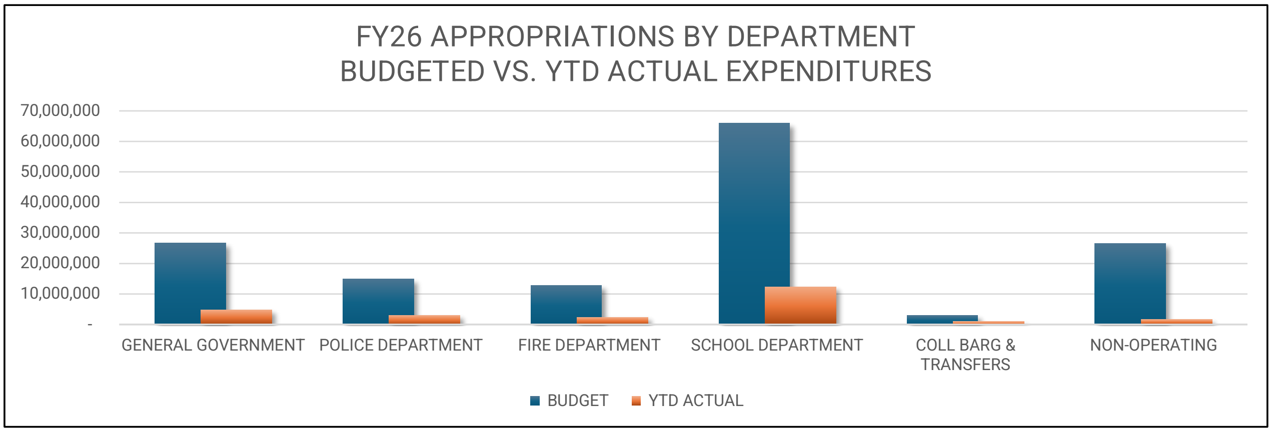
	Approved	% of Total
Local Fees, Licenses, Permits	$ 2,949,600	2.0%
Other Local Sources	12,431,752	8.3%
Net Parking Revenues	2,500,000	1.7%
Interest/Penalties	2,470,000	1.6%
School Tuition/Other	7,129,764	4.7%
State Revenues	3,407,894	2.3%
Use of Fund Balance	3,731,519	2.5%
Estimated Property Tax	115,274,411	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 July 31, 2025 - 8.3% of Fiscal Year



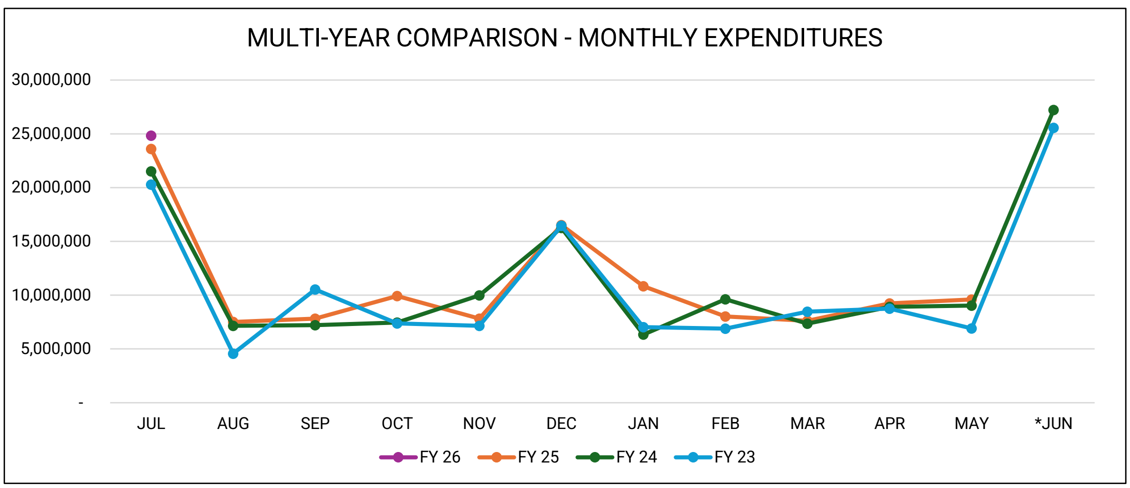
GENERAL FUND	FY26 BUDGETED APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
OPERATING						
GENERAL GOVERNMENT	26,664,357	4,509,030	272,056	4,781,086	21,883,271	18%
POLICE DEPARTMENT	14,910,638	3,016,873	-	3,016,873	11,893,765	20%
FIRE DEPARTMENT	12,868,512	2,361,275	8,320	2,369,595	10,498,917	18%
SCHOOL DEPARTMENT	65,915,610	12,392,485	-	12,392,485	53,523,125	19%
COLLECTIVE BARGAINING	1,990,000	-	-	-	1,990,000	
*TRANSFER TO OTHER FUNDS	942,281	942,281	-	942,281	-	100%
TOTAL OPERATING	123,291,398	23,221,944	280,376	23,502,320	99,789,078	19%
NON-OPERATING						
DEBT SERVICE	14,311,948	5,570	-	5,570	14,306,378	0%
COUNTY TAX	6,000,870	-	-	-	6,000,870	0%
CAPITAL OUTLAY	1,560,000	25,000	-	25,000	1,535,000	2%
OTHER NON-OPERATING	4,730,724	1,585,954	-	1,585,954	3,144,770	34%
TOTAL NON-OPERATING	26,603,542	1,616,524	-	1,616,524	24,987,018	6%
TOTAL	149,894,940	24,838,467	280,376	25,118,844	124,776,096	17%

* 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	-	-	-	-	-
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

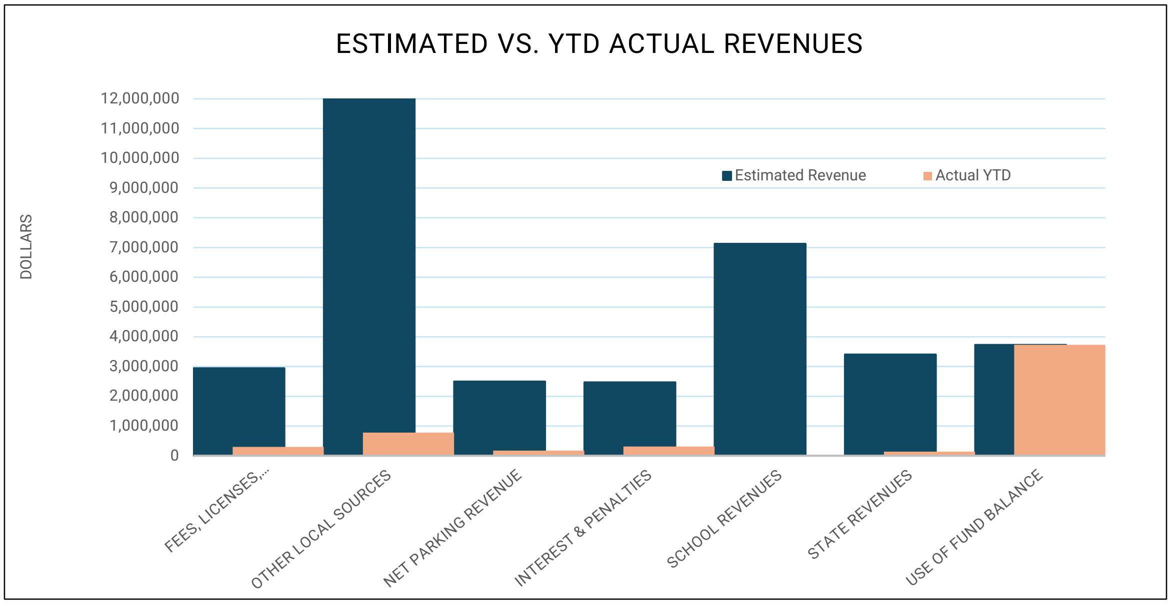
Month Ending July 31, 2025 - 8.3% of Fiscal Year

	FY26 BUDGETED APPROPRIATION	PERIOD EXPENDITURES	YEAR TO DATE ACTUAL	OPEN ENCUMBRANCES	BALANCE REMAINING	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPEND & ENCUMB
GENERAL GOVERNMENT								
Salaries	14,304,136	820,497	820,497	-	13,483,639	820,497	13,483,639	6%
Part Time Salaries	952,565	78,613	78,613	-	873,952	78,613	873,952	8%
Overtime	389,500	21,284	21,284	-	368,216	21,284	368,216	5%
Longevity	73,763	-	-	-	73,763	-	73,763	0%
* Leave at Termination	350,000	350,000	350,000	-	-	350,000	-	100%
* Health Insurance	2,301,715	2,301,715	2,301,715	-	-	2,301,715	-	100%
Health Premium Stipend	34,500	-	-	-	34,500	-	34,500	0%
Retirement	1,630,511	110,951	110,951	-	1,519,560	110,951	1,519,560	7%
Other Benefits	1,492,368	276,772	276,772	-	1,215,596	276,772	1,215,596	19%
Other Operating	5,135,299	549,197	549,197	272,056	57,837,171	821,254	4,314,045	16%
GENERAL GOVERNMENT TOTAL	26,664,357	4,509,030	4,509,030	272,056	75,406,396	4,781,086	21,883,271	18%
**Annualized Expenditures*	(2,651,715)	(2,651,715)	(2,651,715)	-	-	(2,651,715)	-	
Net Total	24,012,642	1,857,315	1,857,315	272,056	75,406,396	2,129,371	21,883,271	7%
POLICE DEPARTMENT								
Salaries	7,357,720	505,725	505,725	-	6,851,995	505,725	6,851,995	7%
Part Time Salaries	199,049	12,689	12,689	-	186,360	12,689	186,360	6%
Overtime	754,231	76,585	76,585	-	677,646	76,585	677,646	10%
Holiday	248,917	19,391	19,391	-	229,526	19,391	229,526	8%
Longevity	63,036	-	-	-	63,036	-	63,036	0%
Stipends	169,162	1,414	1,414	-	167,748	1,414	167,748	1%
Special Detail	96,579	1,802	1,802	-	94,777	1,802	94,777	2%
* Leave at Termination	180,203	180,203	180,203	-	-	180,203	-	100%
* Health Insurance	1,782,724	1,782,724	1,782,724	-	-	1,782,724	-	100%
Health Premium Stipend	16,000	-	-	-	16,000	-	16,000	0%
Retirement	2,340,611	161,963	161,963	-	2,178,648	161,963	2,178,648	7%
Other Benefits	584,887	176,683	176,683	-	408,204	176,683	408,204	30%
Other Operating	1,117,519	97,694	97,694	-	1,019,825	97,694	1,019,825	9%
POLICE DEPARTMENT TOTAL	14,910,638	3,016,873	3,016,873	-	11,893,765	3,016,873	11,893,765	20%
**Annualized Expenditures*	(1,962,927)	(1,962,927)	(1,962,927)	-	-	(1,962,927)	-	
Net Total	12,947,711	1,053,946	1,053,946	-	11,893,765	1,053,946	11,893,765	8%
FIRE DEPARTMENT								
Salaries	5,379,152	370,441	370,441	-	5,008,711	370,441	5,008,711	7%
Part Time Salaries	31,079	3,018	3,018	-	28,061	3,018	28,061	10%
Overtime	1,645,948	108,508	108,508	-	1,537,440	108,508	1,537,440	7%
Holiday	229,166	17,138	17,138	-	212,028	17,138	212,028	7%
Longevity	34,822	-	-	-	34,822	-	34,822	0%
Certification Stipends	408,474	29,261	29,261	-	379,213	29,261	379,213	7%
* Leave at Termination	120,084	120,084	120,084	-	-	120,084	-	100%
* Health Insurance	930,053	930,053	930,053	-	-	930,053	-	100%
Health Premium Stipend	225,938	-	-	-	225,938	-	225,938	0%
Retirement	2,235,993	150,972	150,972	-	2,085,021	150,972	2,085,021	7%
Other Benefits	833,628	597,954	597,954	-	235,674	597,954	235,674	72%
Other Operating	794,175	33,846	33,846	8,320	752,009	42,166	752,009	5%
FIRE DEPARTMENT TOTAL	12,868,512	2,361,275	2,361,275	8,320	10,498,917	2,369,595	10,498,917	18%
**Annualized Expenditures*	(1,050,137)	(1,050,137)	(1,050,137)	-	-	(1,050,137)		
Net Total	11,818,375	1,311,138	1,311,138	8,320	10,498,917	1,319,458	10,498,917	11%
SCHOOL DEPARTMENT								
Salaries	33,860,268	668,428	668,428	-	-	668,428	33,191,840	2%
* Leave at Termination	250,000	250,000	250,000	-	-	250,000	-	100%
* Health Insurance	10,438,542	10,438,542	10,438,542	-	-	10,438,542	-	100%
Retirement	5,938,142	97,478	97,478	-	-	97,478	5,840,664	2%
Other Benefits	3,960,964	126,690	126,690	-	-	126,690	3,834,274	3%
Other Operating	11,467,694	811,347	811,347	-	-	811,347	10,656,347	7%
SCHOOL DEPARTMENT TOTAL	65,915,610	12,392,485	12,392,485	-	-	12,392,485	53,523,125	19%
**Annualized Expenditures*	(10,688,542)	(10,688,542)	(10,688,542)	-	-	(10,688,542)	-	
Net Total	55,227,068	1,703,943	1,703,943	-	-	1,703,943	53,523,125	3%
NON-OPERATING								
Debt Service	14,311,948	5,570	5,570	-	14,306,378	5,570	14,306,378	0%
County Tax	6,000,870	-	-	-	6,000,870	-	6,000,870	0%
Capital Outlay	1,560,000	25,000	25,000	-	1,535,000	25,000	1,535,000	2%
Other Non-Operating	4,730,724	1,585,954	1,585,954	-	3,144,770	1,585,954	3,144,770	34%
NON-OPERATING TOTAL	26,603,542	1,616,524	1,616,524	-	24,987,018	1,616,524	24,987,018	6%
COLLECTIVE BARGAINING CONTINGENCY	1,990,000	-	-	-	1,990,000	-	1,990,000	0%
TRANSFER TO INDOOR POOL	200,000	200,000	200,000	-	-	200,000	-	100%
TRANSFER TO COMMUNITY CAMPUS	470,911	470,911	470,911	-	-	470,911	-	100%
TRANSFER TO PRESCOTT PARK	271,370	271,370	271,370	-	-	271,370	-	100%
TOTAL GENERAL FUND	149,894,940	24,838,467	24,838,467	280,376	124,776,096	25,118,844	124,776,096	17%

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

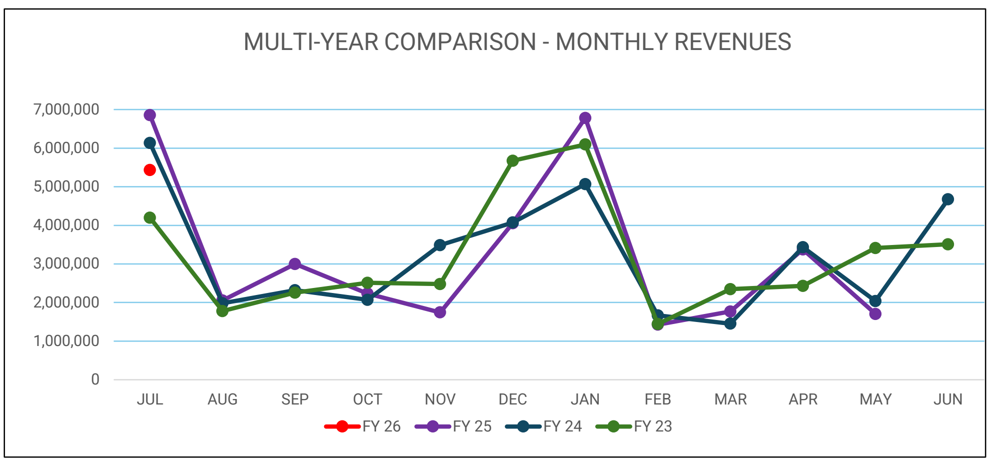
Month Ending July 31, 2025 - 8.3% of Fiscal Year



REVENUES LESS PROPERTY TAX	ESTIMATED REVENUES	% OF TOTAL REVENUES	PERIOD RECEIPTS	YEAR-TO-DATE RECEIVED	% RECEIVED
FEES, LICENSES, PERMITS	2,949,600	8.5%	297,722	297,722	10%
OTHER LOCAL SOURCES	12,431,752	35.9%	780,058	780,058	6%
NET PARKING REVENUE	2,500,000	7.2%	176,922	176,922	7%
INTEREST & PENALTIES	2,470,000	7.1%	308,653	308,653	12%
SCHOOL REVENUES	7,129,764	20.6%	66	66	0%
STATE REVENUES	3,407,894	9.9%	140,060	140,060	4%
USE OF FUND BALANCE	3,731,519	10.8%	3,731,519	3,731,519	100%
TOTAL	34,620,529	100.00%	5,435,000	5,435,000	16%

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	-	-	-	-	-
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 July 31, 2025 - 8.3% 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)	644	644	0%
TOTAL PROPERTY TAXES	*115,274,411*	*644*	*644*	*0%*
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	13,000	170	170	1%
OTHER LICENSES	20,000	1,140	1,140	6%
PLANNING BOARD/BOA/SITE REVIEW	180,000	12,316	12,316	7%
BUILDING PERMITS	2,005,000	194,899	194,899	10%
POLICE ALARMS	30,000	4,025	4,025	13%
EXCAVATION PERMITS	75,000	8,500	8,500	11%
FLAGGING PERMIT	20,000	1,225	1,225	6%
SOLID WASTE	90,000	11,178	11,178	12%
BLASTING PERMIT	100	0	0	0%
NEW DRIVEWAY PERMIT	500	75	75	15%
OUTDOOR POOL	44,000	29,675	29,675	67%
RECREATION DEPARTMENT	325,000	23,685	23,685	7%
BOAT RAMP FEES	22,000	6,579	6,579	30%
RECREATION RENTALS	15,000	3,330	3,330	22%
HEALTH FOOD PERMITS	110,000	925	925	1%
TOTAL LOCAL FEES, LICENSES, AND PERMITS	*2,949,600*	*297,722*	*297,722*	*10%*
OTHER LOCAL SOURCES				
TIMBER TAX	100	0	0	0%
PAYMENTS IN LIEU OF TAXES	310,000	0	0	0%
MUNICIPAL AGENT FEES	79,000	6,915	6,915	9%
MOTOR VEHICLE FEES	5,600,000	520,456	520,456	9%
TITLE APPLICATIONS	9,000	922	922	10%
RECREATIONAL VEHICLE REGISTRATION	15,000	1,348	1,348	9%
PDA AIRPORT DISTRICT	2,526,000	6,837	6,837	0%
WATER/SEWER OVERHEAD	1,813,152	151,096	151,096	8%
SALE - MUNICIPAL PROP	6,000	26,066	26,066	434%
MISC REVENUE	70,000	9,130	9,130	13%
DOG LICENSES	16,000	1,326	1,326	8%
MARRIAGE LICENSES	2,200	252	252	11%
CERTIFICATES-BIRTH	30,000	2,983	2,983	10%
RENTAL OF CITY PROPERTY	130,000	306	306	0%
RENTAL OF CITY HALL COM	0	0	0	0%
CABLE FRANCHISE FEE	360,000	0	0	0%
POLICE HAND GUN PERMITS	300	0	0	0%
POLICE OUTSIDE DETAIL	300,000	47,420	47,420	16%
AMBULANCE FEES	1,150,000	5,000	5,000	0%
WELFARE DEPT REIMBURSEMENT	15,000	0	0	0%
TOTAL OTHER LOCAL SOURCES	*12,431,752*	*780,058*	*780,058*	*6%*

GENERAL FUND DETAILED REVENUES

Month Ending July 31, 2025 - 8.3% of Fiscal Year

	ESTIMATED REVENUES	PERIOD RECEIPTS	YEAR TO DATE RECEIPTS	YTD %
PARKING REVENUES				
PARKING METER FEE	5,319,280	475,496	475,496	9%
METER SPACE RENTAL	160,000	3,390	3,390	2%
CHARGING STATION	22,000	1,806	1,806	8%
PARKING AREA SERVICE AGREEMENT	24,000	0	0	0%
HANOVER TRANSIENT	2,871,469	223,084	223,084	8%
HANOVER PASSES	1,305,600	70,915	70,915	5%
HANOVER PARKING SIGN PERMIT	0	0	0	0%
FOUNDRY PL TRANSIENT	679,000	65,346	65,346	10%
FOUNDRY PL PASSES	747,600	42,655	42,655	6%
PASS REINSTATEMENT	750	0	0	0%
FOUNDRY PL PASS REINSTATEMENT	750	0	0	0%
PARKING VIOLATIONS	1,380,000	128,635	128,635	9%
IMMOBILIZATION ADMIN FEE	6,000	300	300	5%
TOTAL PARKING REVENUES	*12,516,449*	*1,011,626*	*1,011,626*	*8%*
TRANSFER TO PARKING FUND	(10,016,449)	(834,704)	(834,704)	8%
NET PARKING REVENUES FOR GENERAL FUND	*2,500,000*	*176,922*	*176,922*	*7%*
INTEREST & PENALTIES				
INTEREST ON TAXES	150,000	18,757	18,757	13%
INTEREST ON INVESTMENT	2,320,000	289,896	289,896	12%
TOTAL INTEREST & PENALTIES	*2,470,000*	*308,653*	*308,653*	*12%*
SCHOOL REVENUES				
TUITION	7,119,764	0	0	0%
OTHER SOURCES	10,000	66	66	1%
TOTAL SCHOOL REVENUES	*7,129,764*	*66*	*66*	*0%*
STATE REVENUES				
ROOMS AND MEALS TAX	2,224,421	0	0	0%
HIGHWAY BLOCK GRANT	442,500	140,060	140,060	32%
SCHOOL BLDG AID	740,973	0	0	0%
TOTAL STATE REVENUES	*3,407,894*	*140,060*	*140,060*	*4%*
USE OF FUND BALANCE				
USE OF FUND BALANCE	2,000,000	2,000,000	2,000,000	100%
RESERVE FOR DEBT	1,500,000	1,500,000	1,500,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	100,000	100,000	100,000	100%
USE OF RESERVE-BOND PAYMENT	131,519	131,519	131,519	100%
TOTAL USE OF FUND BALANCE	*3,731,519*	*3,731,519*	*3,731,519*	*100%*
TOTAL GENERAL FUND REVENUE	149,894,940	5,435,644	5,435,644	4%

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

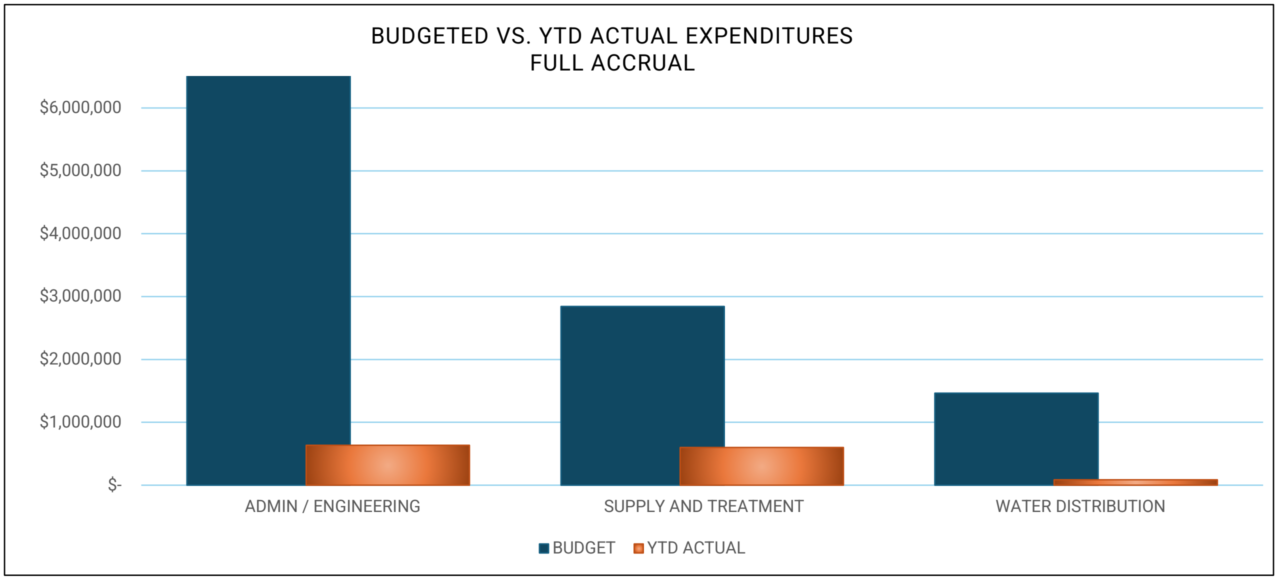
- *Water Consumption Fees:* Revenues based on metered water consumption
- *Other Charges:* Meter fees, hydrant rental, utility revenue, fire services, backflow testing, and capacity use surcharge
- *Air Force Operations:* Air Force reimbursement for operations at Pease Well
- *Other Financing Sources:*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

Sewer Revenue Fees

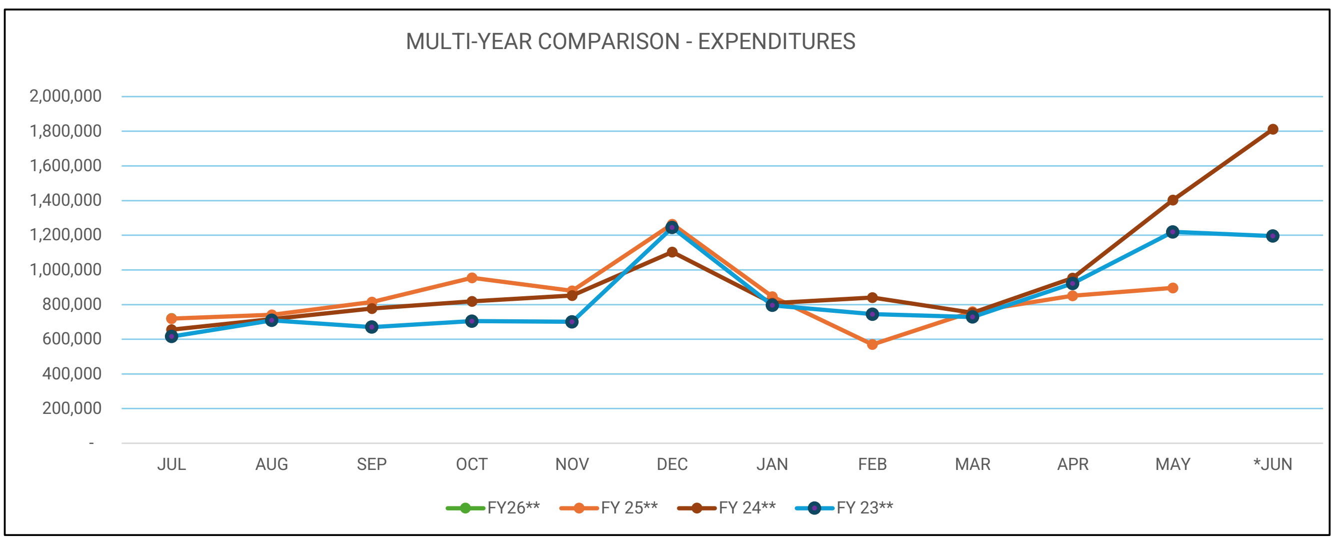
- *Sewer Fees:* Sewer charges based on water consumption
- *Other Charges:* Septage, permits, and capacity use surcharge
- *State Revenues:* State Aid Grants
- *Other Financing Sources:* Interest on investments and special agreements

WATER FUND EXPENDITURES

Month Ending July 31, 2025 - 8.3% of Fiscal Year



WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
ADMIN / ENGINEERING	8,558,542	609,147	25,925	635,072	7,923,470	7.4%
SUPPLY AND TREATMENT	2,843,715	63,442	536,515	599,957	2,243,758	21.1%
WATER DISTRIBUTION	1,464,101	34,522	51,625	86,147	1,377,954	5.9%
AIR FORCE OPERATIONS	1,099,965	13,904	65,000	78,904	1,021,061	7.2%
TOTAL	13,966,323	721,015	679,065	1,400,080	12,566,243	10.0%



*June includes End of Year (EOY) Encumbrances

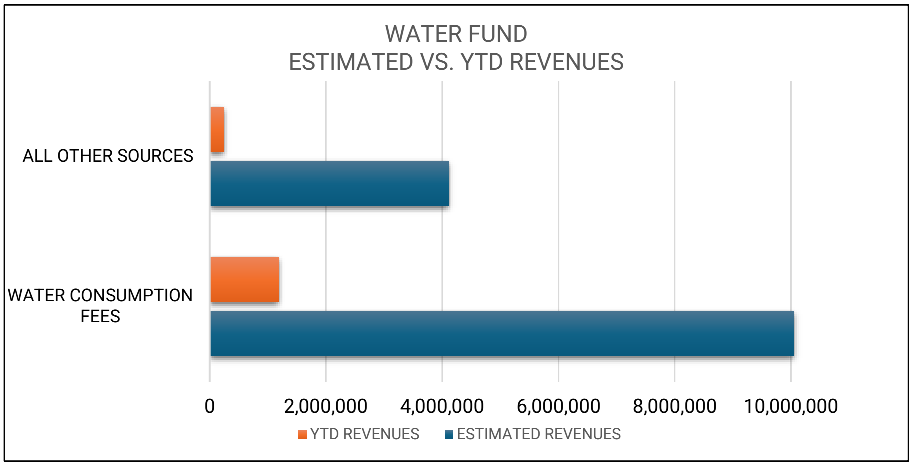
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 26**	721,015	-	-	-	-	-
FY 25**	719,773	741,692	814,958	954,211	879,676	1,264,339
FY 24**	655,500	716,920	777,153	818,563	853,041	1,104,030
FY 23**	615,860	709,431	670,303	704,846	700,714	1,244,543

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

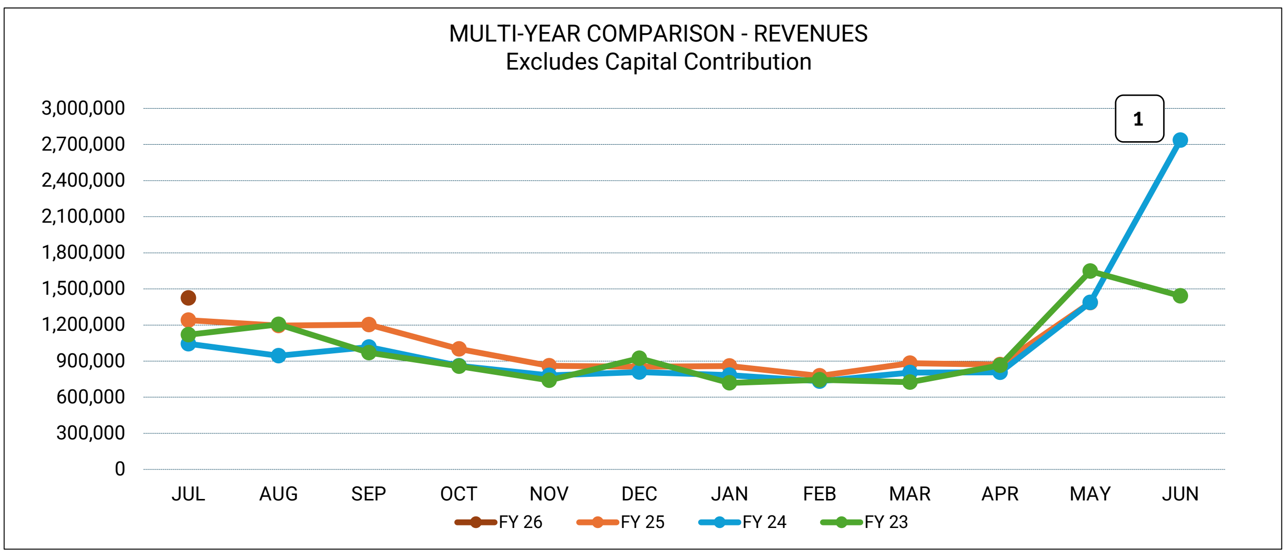
Month Ending July 31, 2025 - 8.3% of Fiscal Year



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%	1,182,659	11.8%
OTHER CHARGES	2,549,033	16.7%	189,657	7.4%
OTHER FINANCING SOURCES	1,560,569	10.2%	51,352	3.3%
AIR FORCE OPERATIONS	1,100,172	7.2%	-	0.0%
TOTAL	15,261,689	100.00%	1,423,668	9.3%



1 Reflects change in bond premium amortization method

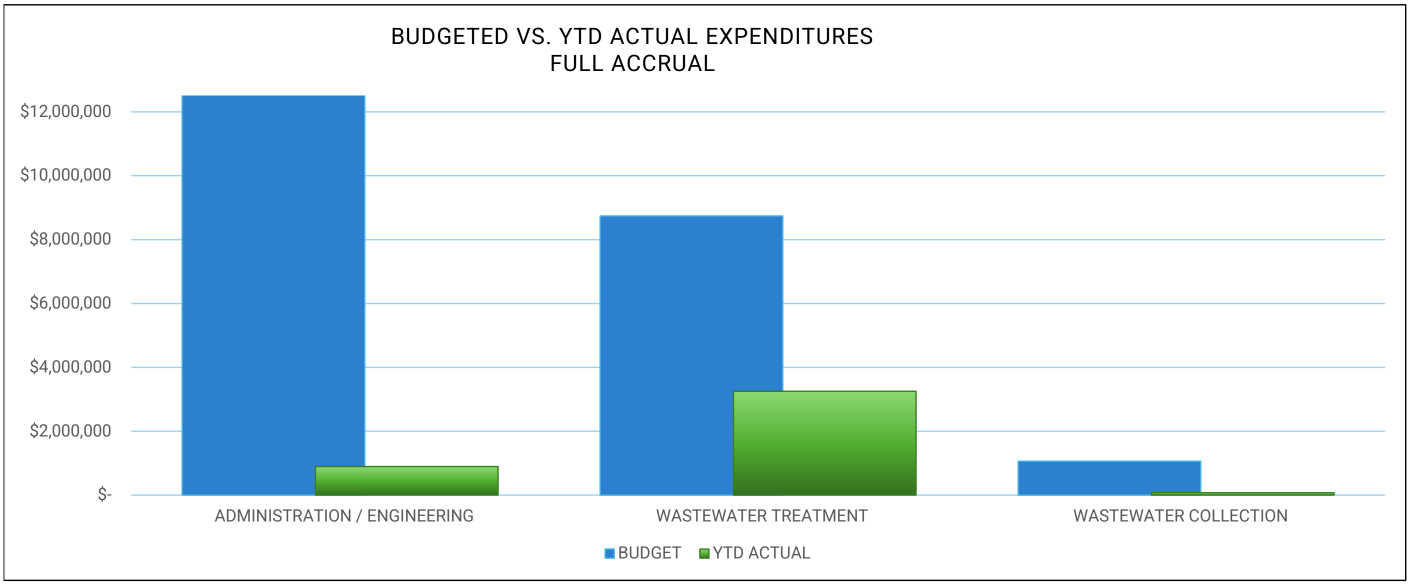
REVENUES: EXCLUDES CAPITAL CONTRIBUTION

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

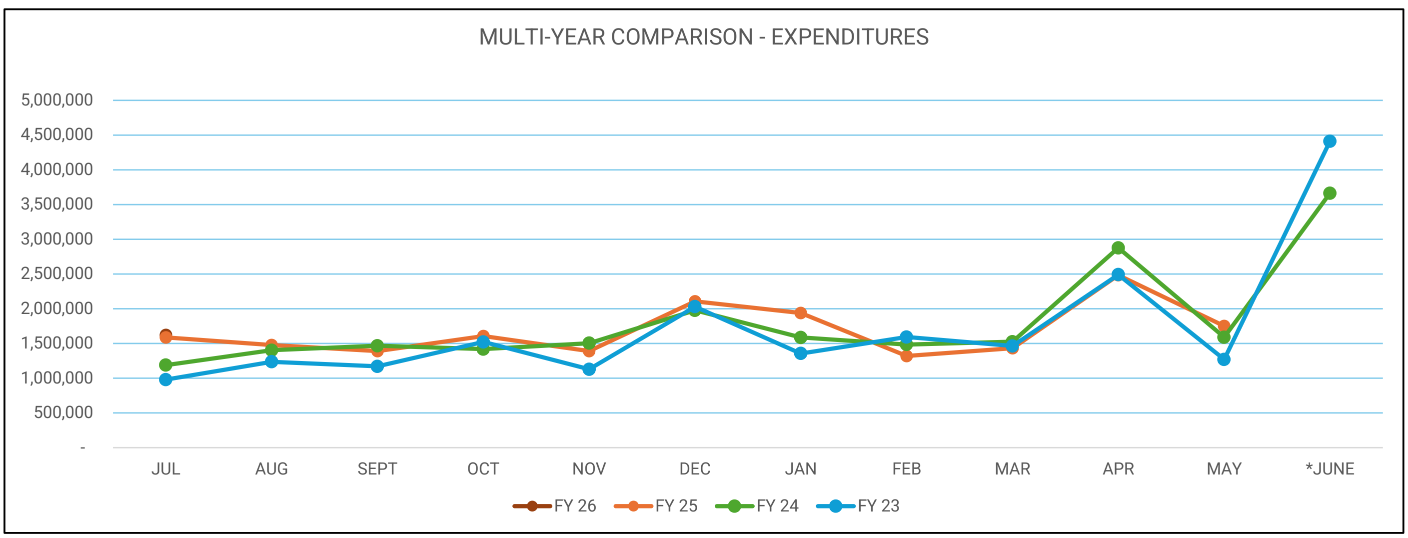
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 26	-	-	-	-	-	-
FY 25	858,108	776,987	882,025	871,281	1,385,237	-
FY 24	782,967	733,006	804,284	807,387	1,387,215	2,736,444
FY 23	718,297	745,380	724,427	865,781	1,647,164	1,441,770

SEWER FUND EXPENDITURES

Month Ending July 31, 2025 - 8.3% of Fiscal Year



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
ADMINISTRATION / ENGINEERING	13,984,712	860,883	32,825	893,708	13,091,004	6.4%
WASTEWATER TREATMENT	8,738,229	183,219	3,067,354	3,250,573	5,487,656	37.2%
WASTEWATER COLLECTION	1,056,905	31,858	41,625	73,483	983,422	7.0%
TRANSFER TO STORMWATER	546,510	546,510	-	546,510	-	100.0%
TOTAL	24,326,356	1,622,470	3,141,804	4,764,273	19,562,083	19.58%



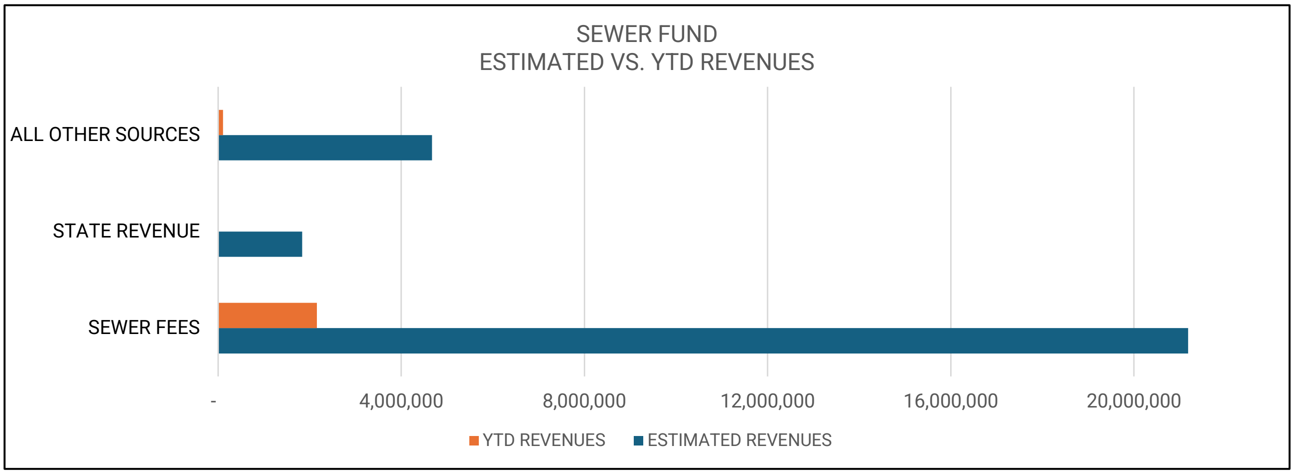
*June includes End of Year (EOY) Encumbrances

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

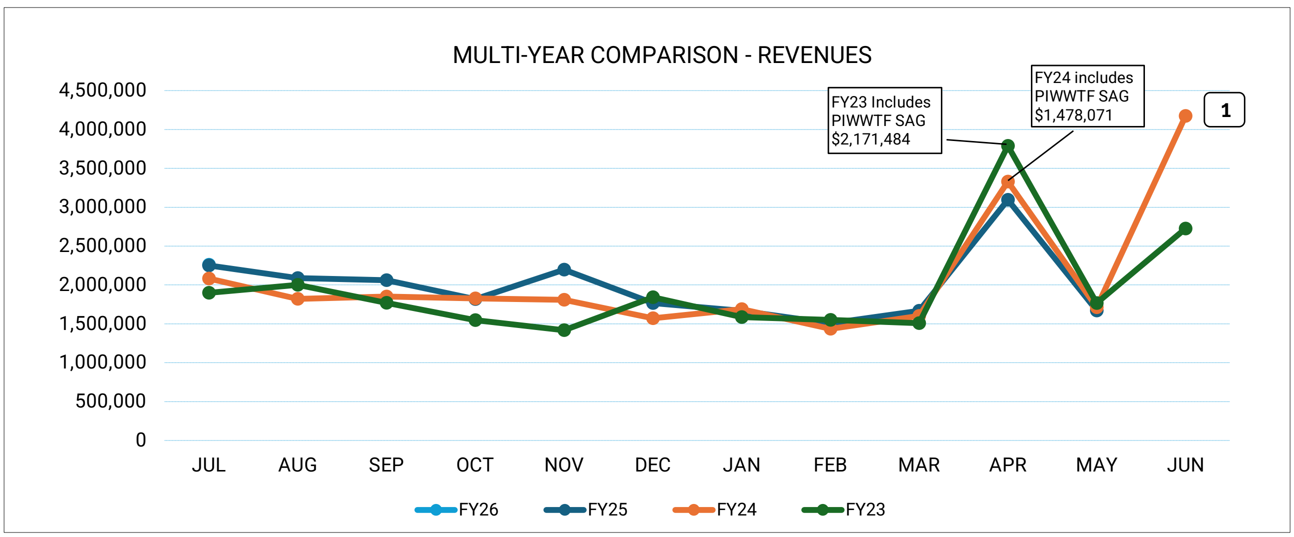
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN w/ EOY Encumb
FY 26	-	-	-	-	-	-
FY 25	1,937,312	1,319,836	1,430,605	2,483,697	1,752,897	-
FY 24	1,586,194	1,485,060	1,525,520	2,875,819	1,589,112	3,662,466
FY 23	1,355,382	1,591,944	1,462,971	2,490,128	1,270,472	4,410,773

SEWER FUND REVENUES

Month Ending July 31, 2025 - 8.3% of Fiscal Year



SEWER FUND *(see pg 8 for descriptions)*	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	21,185,626	76.5%	2,156,092	10.2%
OTHER CHARGES	490,000	1.8%	125	0.0%
STATE REVENUE	1,833,105	6.6%	-	0.0%
OTHER FINANCING SOURCES	4,182,080	15.1%	104,272	2.5%
TOTAL	27,690,811	100.00%	2,260,489	8.2%



1 Reflects change in bond premium amortization method

FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY26	2,260,489	-	-	-	-	-
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 July 31, 2025 - 8.3% OF FISCAL YEAR

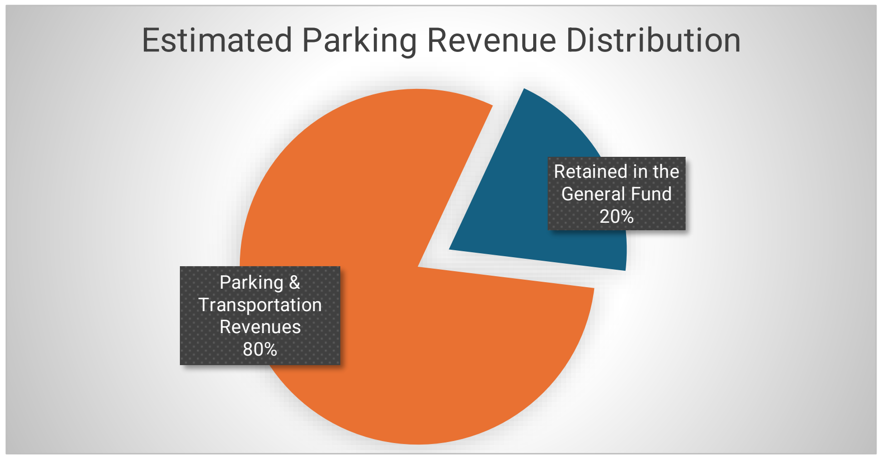
The Parking & Transportation Fund is a Special Revenue Fund that accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

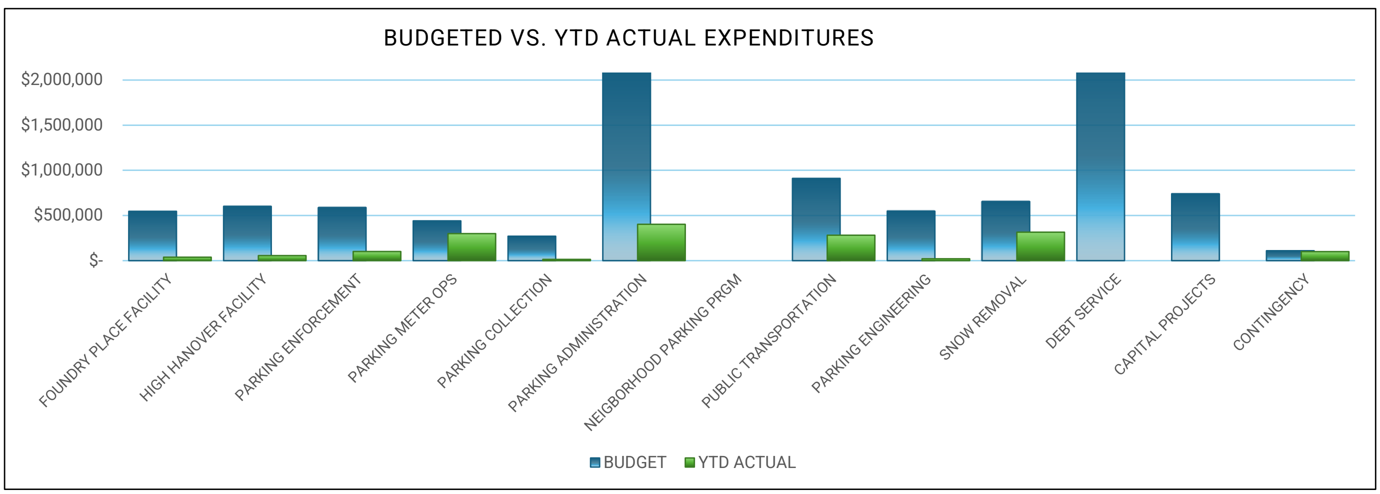
Parking and Transportation expenditures are funded 100% from parking related revenues. Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund. The pie chart below displays the distribution of revenues between the General Fund and the Parking and Transportation 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	20,934	17,403	38,337	508,117	7.0%
HIGH HANOVER FACILITY	601,022	25,321	30,709	56,030	544,992	9.3%
PARKING ENFORCEMENT	587,632	21,816	79,350	101,166	486,466	17.2%
PARKING METER OPS	440,663	7,111	292,400	299,510	141,153	68.0%
PARKING COLLECTION	270,670	14,017	-	14,017	256,653	5.2%
PARKING ADMINISTRATION	2,175,687	377,244	25,250	402,494	1,773,193	18.5%
NEIGHBORHOOD PARKING PRGM	-	-	-	-	-	0.0%
PUBLIC TRANSPORTATION	910,790	-	281,644	281,644	629,146	30.9%
PARKING ENGINEERING	547,779	20,801	-	20,801	526,978	3.8%
SNOW REMOVAL	654,739	315,350	-	315,350	339,389	48.2%
DEBT SERVICE	2,431,013	-	-	-	2,431,013	0.0%
CAPITAL PROJECTS	740,000	-	-	-	740,000	0.0%
CONTINGENCY	110,000	100,000	-	100,000	10,000	90.9%
TOTAL	10,016,449	902,594	726,756	1,629,350	8,387,099	16.3%