Celebrating City Services

City of Portsmouth, New Hampshire

Fiscal Year 2026

Monthly Financial Summary Report

Month Ending May 31, 2026 (91.7% 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	4,131,519	2.8%
Estimated Property Tax	115,274,411	76.7%
	$ 150,294,940	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.

BUDGETED EXPENDITURES

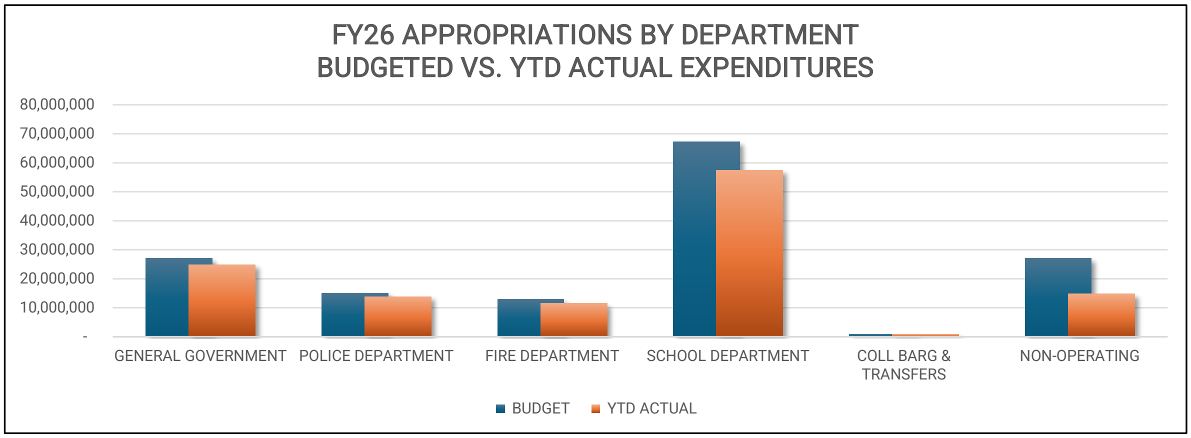
	Revised Working	% of Total
Municipal	$ 27,133,945	18.1%
Police	15,073,538	10.0%
Fire	12,884,330	8.6%
School	67,257,304	44.8%
Collective Bargaining	-	0.0%
Transfer to Indoor Pool	200,000	0.1%
Transfer to Community Campus	470,911	0.3%
Transfer to Prescott Park	271,370	0.2%
Non-Operating	27,003,542	18.0%
	$ 150,294,940	100.0%

SUPPLEMENTAL APPROPRIATION:

March 16, 2026 -- $400,000
for Outside Counsel Fees

GENERAL FUND EXPENDITURES - BUDGETED vs. YTD ACTUAL

Month Ending May 31, 2026 - 91.7% of Fiscal Year



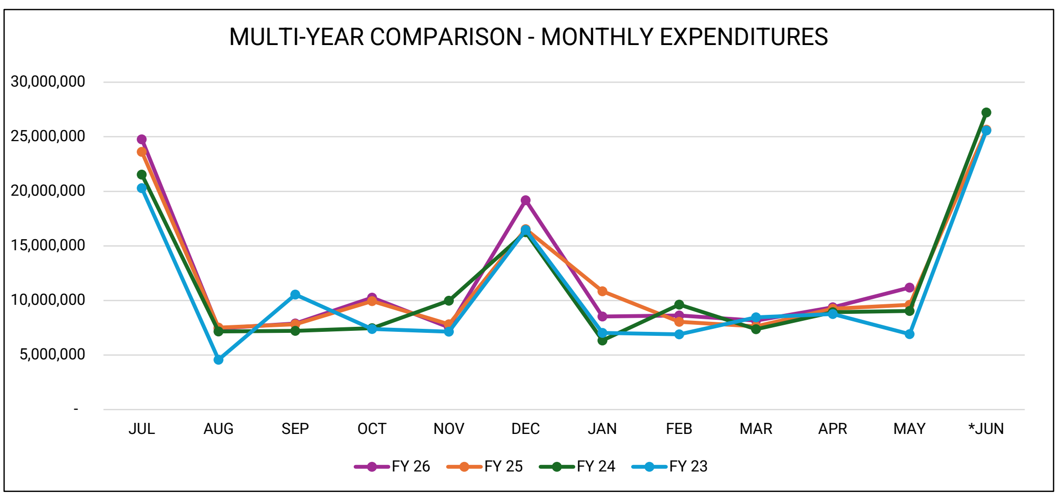
GENERAL FUND	FY26 WORKING BUDGET	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
OPERATING						
GENERAL GOVERNMENT	27,133,945	13,560,271	166,834	24,827,857	2,306,088	92%
POLICE DEPARTMENT	15,073,538	1,493,920	49,773	13,878,089	1,195,449	92%
FIRE DEPARTMENT	12,884,330	1,135,545	68,964	11,520,416	1,363,914	89%
SCHOOL DEPARTMENT	67,257,304	5,338,976	-	57,418,173	9,839,131	85%
COLLECTIVE BARGAINING	-	-	-	-	-	0%
*TRANSFER TO OTHER FUNDS	942,281	-	-	942,281	-	100%
TOTAL OPERATING	123,291,398	21,528,712	285,571	108,586,815	14,704,583	88%
NON-OPERATING						
DEBT SERVICE	14,311,948	25,412	-	4,962,384	9,349,564	35%
COUNTY TAX	6,000,870	-	-	5,986,162	14,708	100%
CAPITAL OUTLAY	1,560,000	45,921	115,811	276,533	1,283,467	18%
OTHER NON-OPERATING	5,130,724	762,120	4,815	3,538,955	1,591,769	69%
TOTAL NON-OPERATING	27,003,542	833,454	120,626	14,764,034	12,239,508	55%
TOTAL	150,294,940	22,362,165	406,197	123,350,849	26,944,091	82%

* 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	24,769,924	7,433,813	7,890,623	10,265,809	7,531,189	19,184,321
FY 25	23,609,021	7,509,292	7,815,250	9,929,459	7,816,130	16,529,178
FY 24	21,522,860	7,147,423	7,220,230	7,448,879	9,975,659	16,254,429
FY 23	20,287,198	4,569,619	10,531,919	7,378,917	7,143,760	16,451,472

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN w/ EOY Encumb
FY 26	8,530,321	8,626,408	8,149,860	9,381,301	11,181,083	-
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

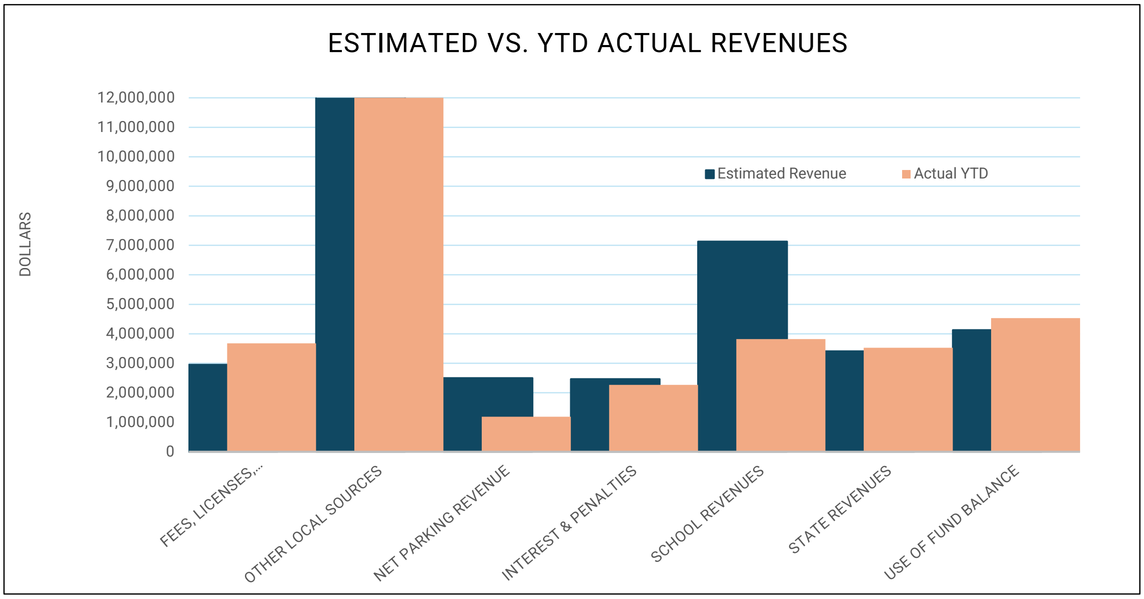
Month Ending May 31, 2026 - 91.7% of Fiscal Year

	FY26 WORKING BUDGET	PERIOD EXPENDITURES	YEAR TO DATE ACTUAL	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPEND & ENCUMB
GENERAL GOVERNMENT							
Salaries	12,686,784	1,417,170	11,195,237	-	11,195,237	1,491,547	88%
Part Time Salaries	970,351	97,650	808,254	-	808,254	162,097	83%
Overtime	389,500	28,435	611,920	-	611,920	(222,420)	157%
Longevity	74,707	-	72,976	-	72,976	1,731	98%
* Leave at Termination	350,000	-	350,000	-	350,000	-	100%
* Health Insurance	2,301,715	-	2,301,715	-	2,301,715	-	100%
Health Premium Stipend	34,500	-	17,608	-	17,608	16,892	51%
Retirement	1,680,717	186,493	1,522,690	-	1,522,690	158,027	91%
Other Benefits	1,520,372	132,842	1,340,547	-	1,340,547	179,825	88%
Other Operating	7,125,299	11,697,682	6,440,077	166,834	6,606,911	518,388	93%
GENERAL GOVERNMENT TOTAL	27,133,945	13,560,271	24,661,024	166,834	24,827,857	2,306,088	92%
**Annualized Expenditures*	(2,651,715)	-	(2,651,715)	-	(2,651,715)	-	
Net Total	24,482,230	13,560,271	22,009,309	166,834	22,176,142	2,306,088	91%
POLICE DEPARTMENT							
Salaries	7,465,993	813,120	6,465,887	-	6,465,887	1,000,106	87%
Part Time Salaries	199,049	20,986	192,009	-	192,009	7,040	96%
Overtime	766,095	145,731	1,143,752	-	1,143,752	(377,657)	149%
Holiday	252,962	19,258	224,755	-	224,755	28,207	89%
Longevity	63,036	-	62,753	-	62,753	283	100%
Stipends	171,118	4,504	68,995	-	68,995	102,123	40%
Special Detail	96,579	2,804	59,804	-	59,804	36,775	62%
* Leave at Termination	180,203	-	180,203	-	180,203	-	100%
* Health Insurance	1,782,724	-	1,782,724	-	1,782,724	-	100%
Health Premium Stipend	16,000	-	12,333	-	12,333	3,667	77%
Retirement	2,370,866	262,841	2,152,092	-	2,152,092	218,774	91%
Other Benefits	591,394	41,745	513,799	-	513,799	77,595	87%
Other Operating	1,117,519	182,932	969,210	49,773	1,018,983	98,536	91%
POLICE DEPARTMENT TOTAL	15,073,538	1,493,920	13,828,316	49,773	13,878,089	1,195,449	92%
**Annualized Expenditures*	(1,962,927)	-	(1,962,927)	-	(1,962,927)	-	
Net Total	13,110,611	1,493,920	11,865,389	49,773	11,915,162	1,195,449	91%
FIRE DEPARTMENT							
Salaries	5,391,469	591,113	4,610,448	-	4,610,448	781,021	86%
Part Time Salaries	31,079	10,737	56,627	-	56,627	(25,548)	182%
Overtime	1,645,948	160,367	1,623,403	-	1,623,403	22,545	99%
Holiday	229,166	16,850	200,514	-	200,514	28,652	87%
Longevity	34,822	-	27,924	-	27,924	6,898	80%
Certification Stipends	408,474	42,231	353,296	-	353,296	55,178	86%
* Leave at Termination	120,084	-	120,084	-	120,084	-	100%
* Health Insurance	930,053	-	930,053	-	930,053	-	100%
Health Premium Stipend	225,938	-	122,248	-	122,248	103,690	54%
Retirement	2,239,152	243,544	1,982,503	-	1,982,503	256,649	89%
Other Benefits	833,970	20,298	769,259	-	769,259	64,711	92%
Other Operating	794,175	50,406	655,092	68,964	724,056	70,119	91%
FIRE DEPARTMENT TOTAL	12,884,330	1,135,545	11,451,452	68,964	11,520,416	1,363,914	89%
**Annualized Expenditures*	(1,050,137)	-	(1,050,137)	-	(1,050,137)		
Net Total	11,834,193	1,135,545	10,401,315	68,964	10,470,279	1,363,914	88%
SCHOOL DEPARTMENT							
Salaries	34,760,277	2,674,303	27,556,532	-	27,556,532	7,203,745	79%
* Leave at Termination	250,000	-	250,000	-	250,000	-	100%
* Health Insurance	10,501,194	-	10,501,194	-	10,501,194	-	100%
Retirement	6,105,210	450,873	4,694,790	-	4,694,790	1,410,420	77%
Other Benefits	4,030,394	285,106	3,117,859	-	3,117,859	912,535	77%
Other Operating	11,610,229	1,928,694	11,297,797	-	11,297,797	312,432	97%
SCHOOL DEPARTMENT TOTAL	67,257,304	5,338,976	57,418,173	-	57,418,173	9,839,131	85%
**Annualized Expenditures*	(10,751,194)	-	(10,751,194)	-	(10,751,194)	-	
Net Total	56,506,110	5,338,976	46,666,979	-	46,666,979	9,839,131	83%
NON-OPERATING							
Debt Service	14,311,948	25,412	4,962,384	-	4,962,384	9,349,564	35%
County Tax	6,000,870	-	5,986,162	-	5,986,162	14,708	100%
Capital Outlay	1,560,000	45,921	160,722	115,811	276,533	1,283,467	18%
Other Non-Operating	5,130,724	762,120	3,534,140	4,815	3,538,955	1,591,769	69%
NON-OPERATING TOTAL	27,003,542	833,454	14,643,408	120,626	14,764,034	12,239,508	55%
COLLECTIVE BARGAINING CONTINGENCY	-	-	-	-	-	-	0%
TRANSFER TO INDOOR POOL	200,000	-	200,000	-	200,000	-	100%
TRANSFER TO COMMUNITY CAMPUS	470,911	-	470,911	-	470,911	-	100%
TRANSFER TO PRESCOTT PARK	271,370	-	271,370	-	271,370	-	100%
TOTAL GENERAL FUND	**150,294,940**	**22,362,165.48**	**122,944,653**	**406,196.93**	**123,350,849**	**26,944,091**	**82%**

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

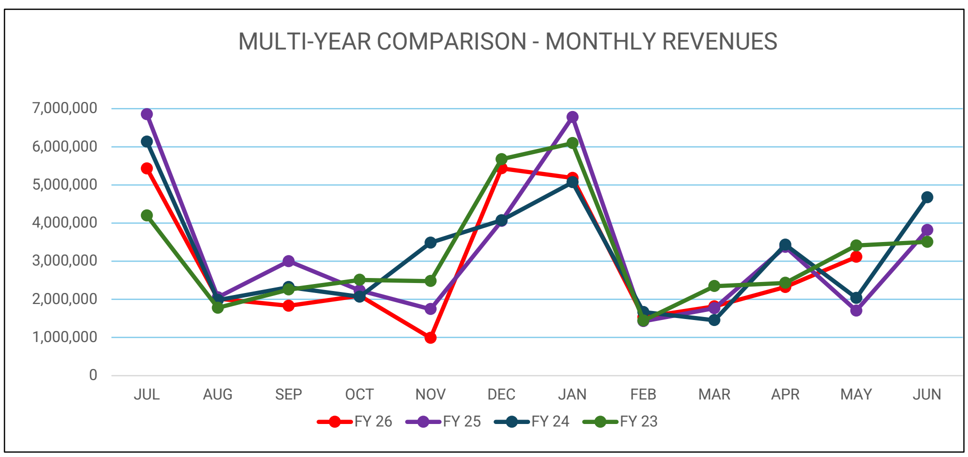
Month Ending May 31, 2026 - 91.7% of Fiscal Year



REVENUES LESS PROPERTY TAX	ESTIMATED REVENUES	% OF TOTAL REVENUES	PERIOD RECEIPTS	YEAR TO DATE RECEIVED	% RECEIVED
FEES, LICENSES, PERMITS	2,949,600	8.4%	253,517	3,678,240	125%
OTHER LOCAL SOURCES	12,431,752	35.5%	2,440,734	13,005,238	105%
NET PARKING REVENUE	2,500,000	7.1%	86,765	1,189,375	48%
INTEREST & PENALTIES	2,470,000	7.1%	237,625	2,270,440	92%
SCHOOL REVENUES	7,129,764	20.4%	0	3,823,029	54%
STATE REVENUES	3,407,894	9.7%	93,614	3,527,028	103%
USE OF FUND BALANCE	4,131,519	11.8%	0	4,531,519	110%
TOTAL	35,020,529	100.00%	3,112,255	32,024,870	91%

July
Annualized Use of Fund Balance and ARPA posted.

January
First Semester Tuition posted.



FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 26	5,431,728	2,016,660	1,830,133	2,093,953	989,121	5,433,977
FY 25	6,853,647	2,053,158	2,998,102	2,231,251	1,744,082	4,054,683
FY 24	6,131,752	1,980,126	2,320,774	2,069,875	3,485,741	4,071,817
FY 23	4,197,325	1,778,885	2,255,331	2,509,608	2,478,122	5,673,534

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 26	5,182,386	1,530,170	1,814,264	2,322,032	3,112,255	-
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 May 31, 2026 - 91.7% 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)	(1,319)	(213,460)	13%
TOTAL PROPERTY TAXES	***115,274,411***	***(1,319)***	***117,093,595***	***102%***
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	13,000	2,650	14,678	113%
OTHER LICENSES	20,000	420	7,330	37%
PLANNING BOARD/BOA/SITE REVIEW	180,000	28,249	184,676	103%
BUILDING PERMITS	2,005,000	177,911	2,763,424	138%
POLICE ALARMS	30,000	0	12,575	42%
EXCAVATION PERMITS	75,000	5,250	53,350	71%
FLAGGING PERMIT	20,000	1,775	15,750	79%
SOLID WASTE	90,000	8,001	86,466	96%
BLASTING PERMIT	100	0	1,570	1570%
NEW DRIVEWAY PERMIT	500	75	750	150%
OUTDOOR POOL	44,000	0	50,735	115%
RECREATION DEPARTMENT	325,000	22,969	330,810	102%
BOAT RAMP FEES	22,000	667	17,572	80%
RECREATION RENTALS	15,000	2,755	37,749	252%
HEALTH FOOD PERMITS	110,000	2,795	100,806	92%
TOTAL LOCAL FEES, LICENSES, AND PERMITS	***2,949,600***	***253,517***	***3,678,240***	***125%***
OTHER LOCAL SOURCES				
TIMBER TAX	100	0	4	4%
PAYMENTS IN LIEU OF TAXES	310,000	0	326,248	105%
MUNICIPAL AGENT FEES	79,000	6,936	73,464	93%
MOTOR VEHICLE FEES	5,600,000	482,379	5,670,291	101%
TITLE APPLICATIONS	9,000	842	8,377	93%
RECREATIONAL VEHICLE REGISTRATION	15,000	3,495	15,545	104%
PDA AIRPORT DISTRICT	2,526,000	1,644,916	3,058,262	121%
WATER/SEWER OVERHEAD	1,813,152	151,096	1,662,056	92%
SALE - MUNICIPAL PROP	6,000	0	26,510	442%
MISC REVENUE	70,000	8,037	68,917	98%
DOG LICENSES	16,000	1,841	40,096	251%
MARRIAGE LICENSES	2,200	189	1,821	83%
CERTIFICATES-BIRTH	30,000	2,713	28,733	96%
RENTAL OF CITY PROPERTY	130,000	15,995	108,392	83%
RENTAL OF CITY HALL COM	0	0	0	0%
CABLE FRANCHISE FEE	360,000	82,335	360,000	100%
POLICE HAND GUN PERMITS	300	0	190	63%
POLICE OUTSIDE DETAIL	300,000	(83,800)	258,942	86%
AMBULANCE FEES	1,150,000	123,076	1,287,982	112%
WELFARE DEPT REIMBURSEMENT	15,000	685	9,408	63%
TOTAL OTHER LOCAL SOURCES	***12,431,752***	***2,440,734***	***13,005,238***	***105%***

GENERAL FUND DETAILED REVENUES

Month Ending May 31, 2026 - 91.7% of Fiscal Year

	ESTIMATED REVENUES	PERIOD RECEIPTS	YEAR TO DATE RECEIPTS	YTD %
PARKING REVENUES				
PARKING METER FEE	5,319,280	389,801	4,370,365	82%
METER SPACE RENTAL	160,000	8,585	117,950	74%
CHARGING STATION	22,000	2,287	32,066	146%
PARKING AREA SERVICE AGREEMENT	24,000	5,585	5,585	23%
HANOVER TRANSIENT	2,871,469	205,056	2,149,590	75%
HANOVER PASSES	1,305,600	76,462	1,212,705	93%
HANOVER PARKING SIGN PERMIT	0	0	50	0%
FOUNDRY PL TRANSIENT	679,000	60,485	646,020	95%
FOUNDRY PL PASSES	747,600	46,562	500,694	67%
PASS REINSTATEMENT	750	0	150	20%
FOUNDRY PL PASS REINSTATEMENT	750	0	(20)	-3%
PARKING VIOLATIONS	1,380,000	124,845	1,326,665	96%
IMMOBILIZATION ADMIN FEE	6,000	1,800	9,300	155%
TOTAL PARKING REVENUES	***12,516,449***	***921,469***	***10,371,120***	***83%***
TRANSFER TO PARKING FUND	(10,016,449)	(834,704)	(9,181,745)	92%
NET PARKING REVENUES FOR GENERAL FUND	***2,500,000***	***86,765***	***1,189,375***	***48%***
INTEREST & PENALTIES				
INTEREST ON TAXES	150,000	9,947	149,127	99%
INTEREST ON INVESTMENT	2,320,000	227,678	2,121,313	91%
TOTAL INTEREST & PENALTIES	***2,470,000***	***237,625***	***2,270,440***	***92%***
SCHOOL REVENUES				
TUITION	7,119,764	0	3,819,572	54%
OTHER SOURCES	10,000	0	3,458	35%
TOTAL SCHOOL REVENUES	***7,129,764***	***0***	***3,823,029***	*54%*
STATE REVENUES				
ROOMS AND MEALS TAX	2,224,421	0	2,318,945	104%
HIGHWAY BLOCK GRANT	442,500	93,614	467,108	106%
SCHOOL BLDG AID	740,973	0	740,974	100%
TOTAL STATE REVENUES	***3,407,894***	***93,614***	***3,527,028***	***103%***
USE OF FUND BALANCE				
USE OF FUND BALANCE	2,000,000	0	2,400,000	120%
USE OF UNASSIGNED FUND BALANCE	400,000	0	400,000	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	***4,131,519***	***0***	***4,531,519***	***110%***
TOTAL GENERAL FUND REVENUE	150,294,940	3,110,936	149,118,464	99%

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 C*ash 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

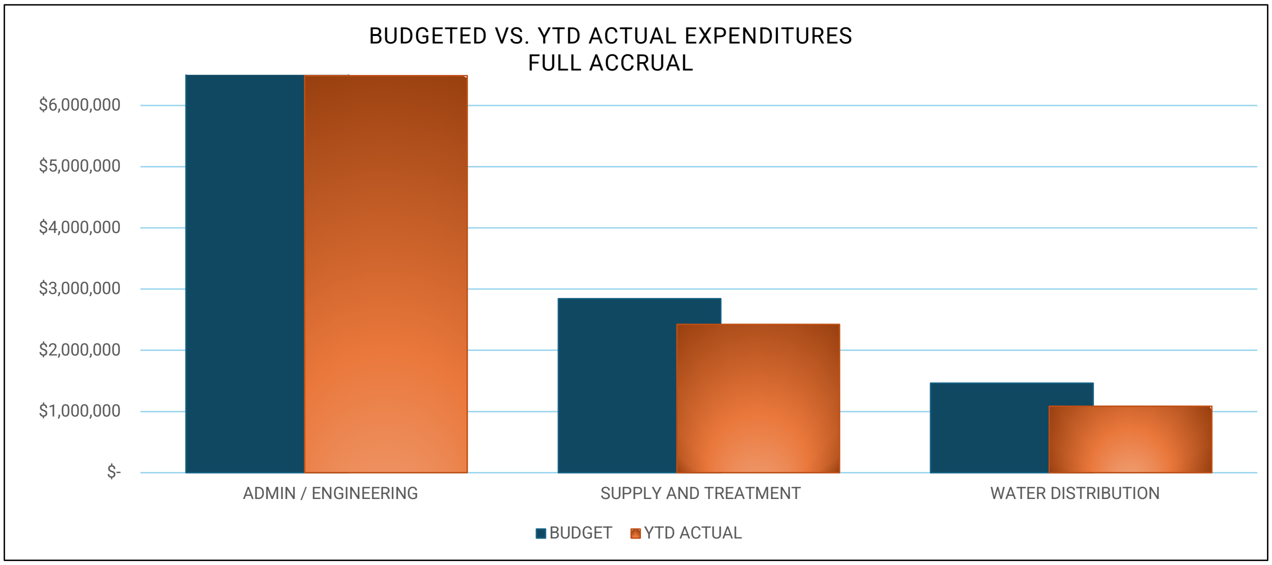
- *Water Consumption Fees:* Revenues based on metered water consumption
- *Other Charges:* Meter fees, hydrant rental, utility revenue, fire services, backflow testing, and capacity use surcharge
- *Air Force Operations:* Air Force reimbursement for operations at Pease Well
- *Other Financing Sources:*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

Sewer Revenue Fees

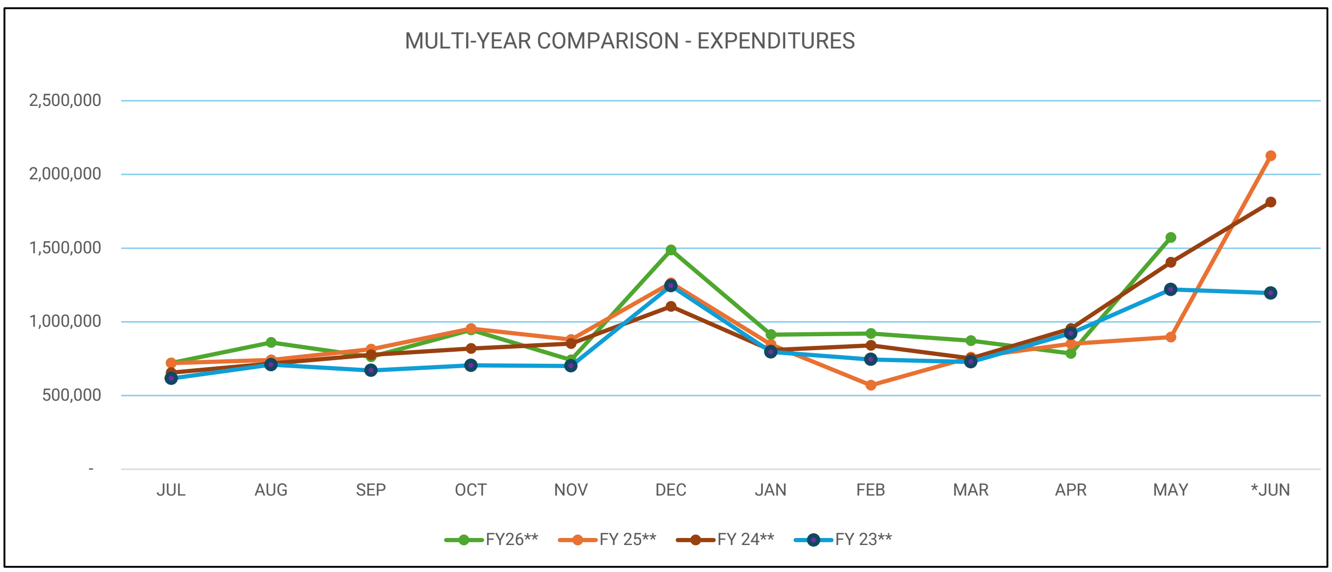
- *Sewer Fees:* Sewer charges based on water consumption
- *Other Charges:* Septage, permits, and capacity use surcharge
- *State Revenues:* State Aid Grants
- *Other Financing Sources:* Interest on investments and special agreements

WATER FUND EXPENDITURES

Month Ending May 31, 2026 - 91.7% of Fiscal Year



WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
ADMIN / ENGINEERING	8,558,542	571,972	42,477	6,487,399	2,071,143	75.8%
SUPPLY AND TREATMENT	2,843,715	215,877	194,404	2,423,380	420,335	85.2%
WATER DISTRIBUTION	1,464,101	180,875	61,658	1,085,716	378,385	74.2%
AIR FORCE OPERATIONS	1,099,965	603,526	24,447	907,617	192,348	82.5%
TOTAL	**13,966,323**	**1,572,249**	**322,986**	**10,904,112**	**3,062,211**	**78.1%**



*June includes End of Year (EOY) Encumbrances

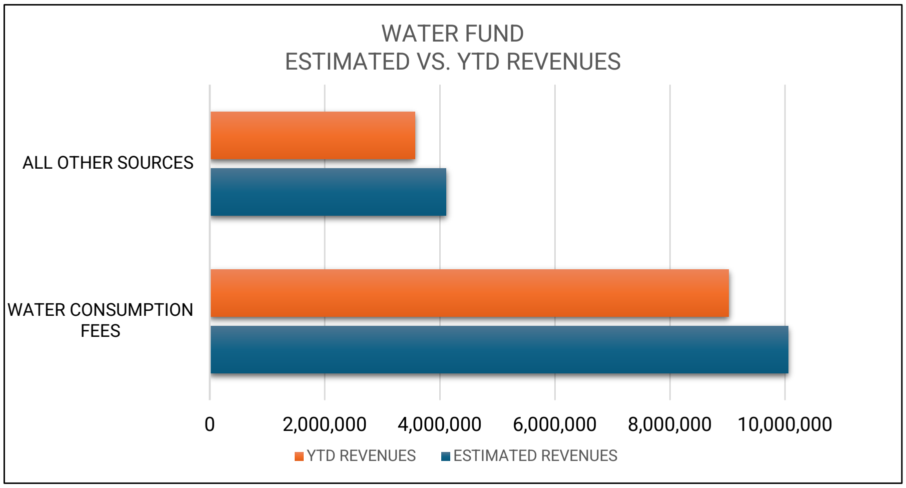
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 26**	721,015	860,177	762,249	945,211	741,172	1,487,974
FY 25**	719,773	741,692	814,958	954,211	879,676	1,264,339
FY 24**	655,500	716,920	777,153	818,563	853,041	1,104,030
FY 23**	615,860	709,431	670,303	704,846	700,714	1,244,543

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN w/ EOY Encumb
FY 26**	913,118	920,038	872,146	785,778	1,572,249	-
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

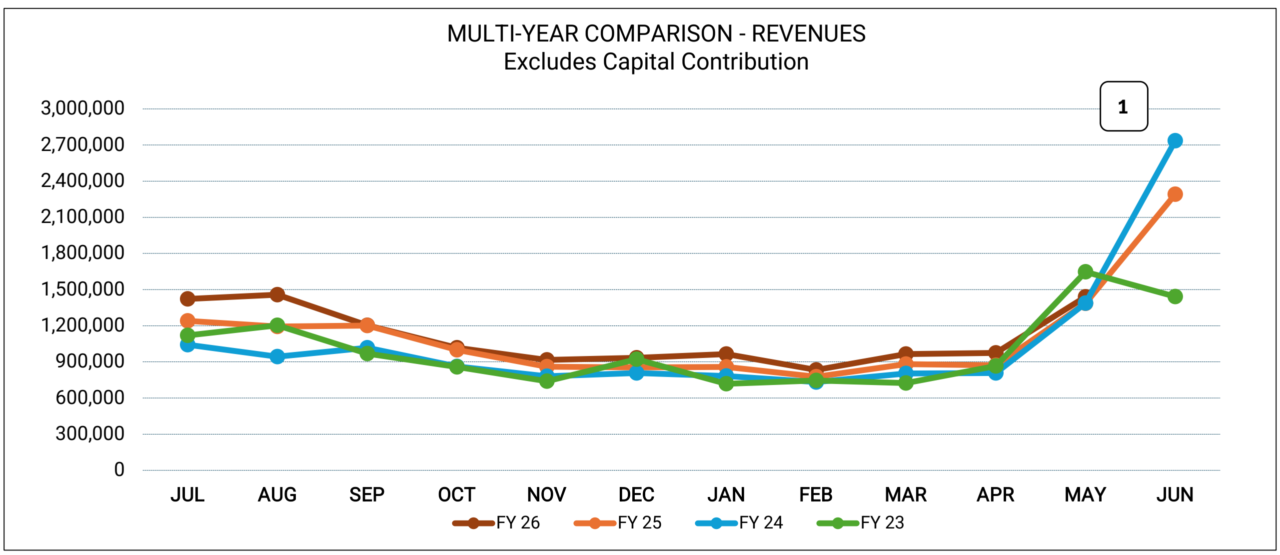
Month Ending May 31, 2026 - 91.7% of Fiscal Year



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%	9,020,099	89.7%
OTHER CHARGES	2,549,033	16.7%	2,218,108	87.0%
OTHER FINANCING SOURCES	1,560,569	10.2%	1,349,640	86.5%
AIR FORCE OPERATIONS	1,100,172	7.2%	347,670	31.6%
TOTAL	15,261,689	100.00%	12,935,517	84.8%



1 Reflects change in bond premium amortization method

REVENUES: EXCLUDES CAPITAL CONTRIBUTION

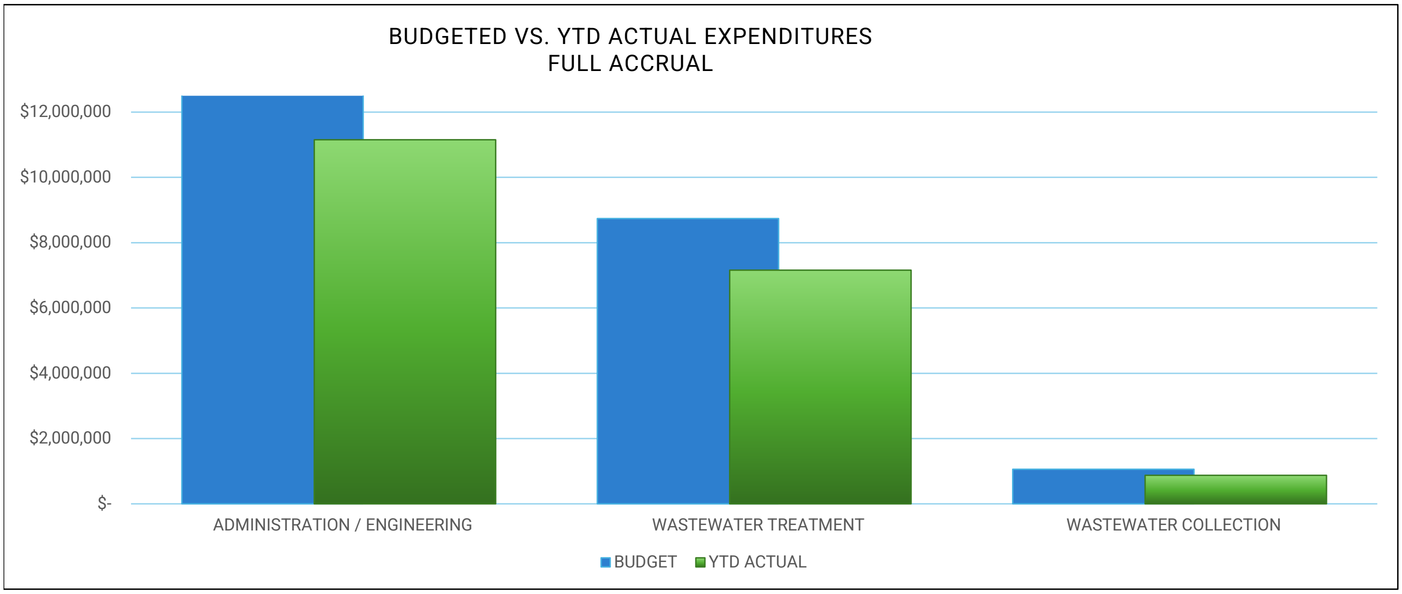
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 26	1,423,668	1,457,893	1,203,515	1,017,746	917,195	934,359
FY 25	1,240,771	1,194,405	1,202,509	1,000,617	860,953	853,762
FY 24	1,043,413	943,735	1,017,122	861,608	780,900	807,795
FY 23	1,119,588	1,204,183	969,804	857,373	740,369	922,511

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 26	964,398	833,683	964,563	974,057	1,440,440	-
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

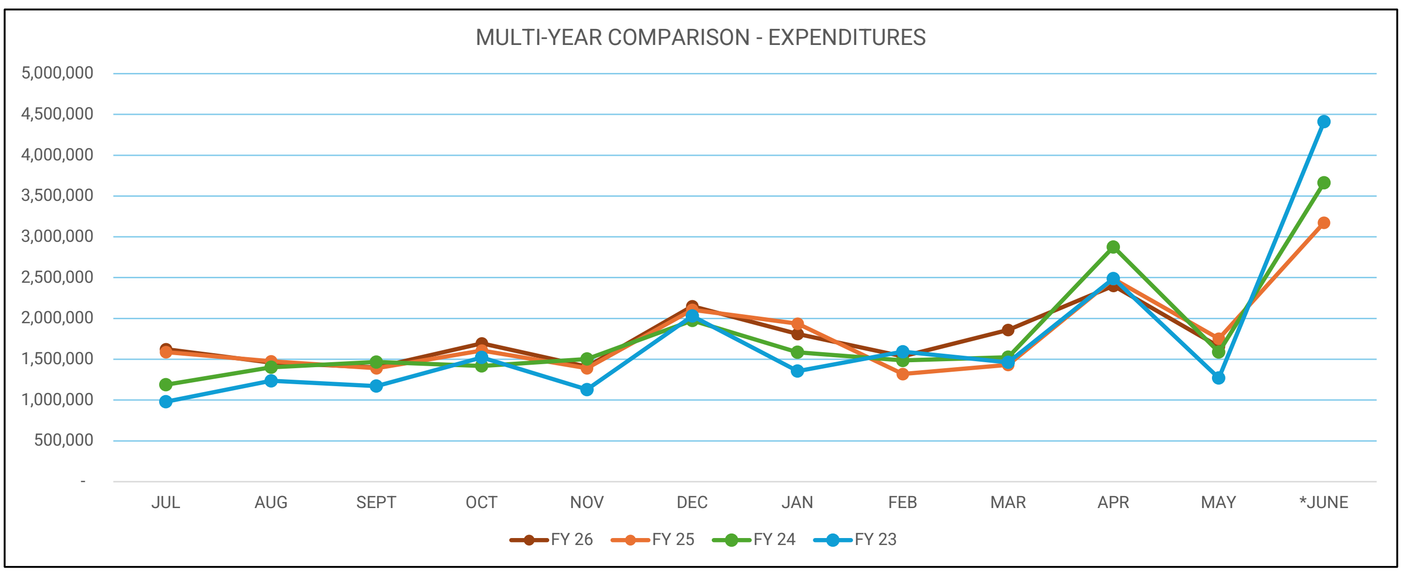
* Estimated

SEWER FUND EXPENDITURES

Month Ending May 31, 2026 - 91.7% of Fiscal Year



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
ADMINISTRATION / ENGINEERING	13,984,712	871,863	13,532	11,153,082	2,831,630	79.8%
WASTEWATER TREATMENT	8,738,229	691,327	618,356	7,158,843	1,579,386	81.9%
WASTEWATER COLLECTION	1,056,905	94,197	102,820	873,846	183,059	82.7%
TRANSFER TO STORMWATER	546,510	-	-	546,510	-	100.0%
TOTAL	**24,326,356**	**1,657,387**	**734,709**	**19,732,281**	**4,594,075**	**81.11%**



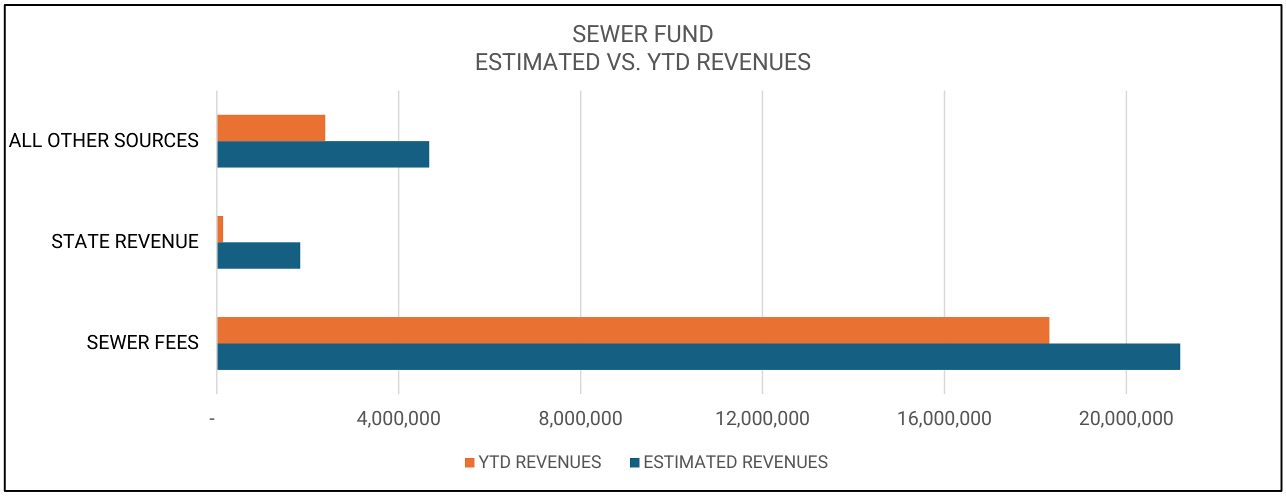
*June includes End of Year (EOY) Encumbrances

FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 26	1,622,470	1,458,313	1,399,350	1,694,371	1,410,111	2,151,054
FY 25	1,587,304	1,476,235	1,391,485	1,607,581	1,390,396	2,107,436
FY 24	1,187,945	1,401,602	1,467,000	1,418,354	1,503,479	1,975,929
FY 23	979,815	1,235,606	1,170,926	1,522,145	1,128,532	2,030,247

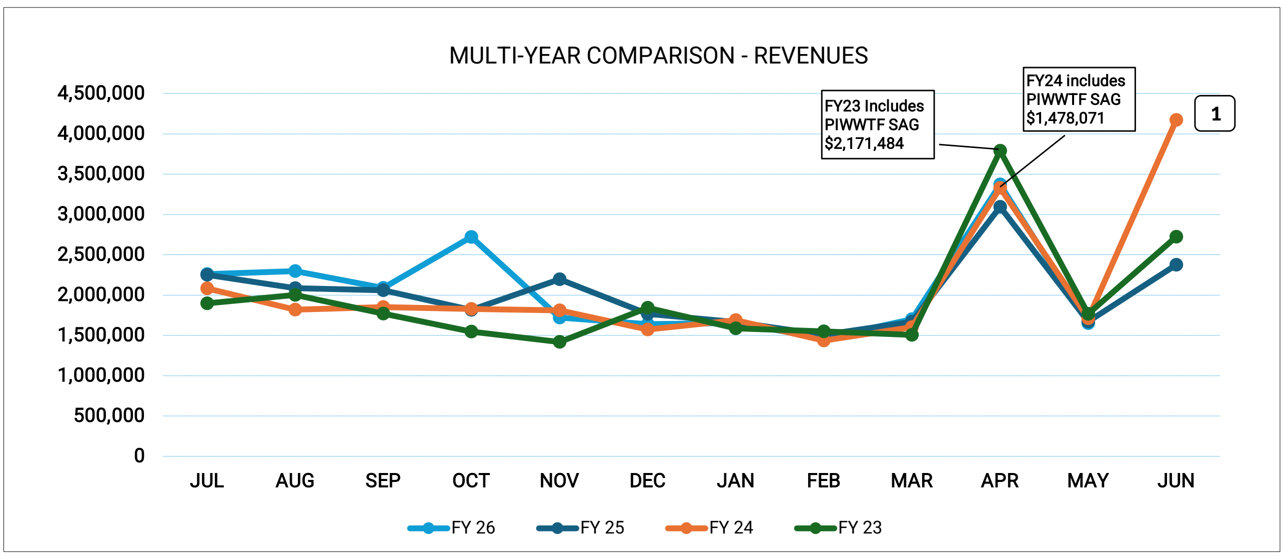
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN w/ EOY Encumb
FY 26	1,809,742	1,534,687	1,859,873	2,400,213	1,657,387	-
FY 25	1,937,312	1,319,836	1,430,605	2,483,697	1,752,897	3,173,562
FY 24	1,586,194	1,485,060	1,525,520	2,875,819	1,589,112	3,662,466
FY 23	1,355,382	1,591,944	1,462,971	2,490,128	1,270,472	4,410,773

SEWER FUND REVENUES

Month Ending May 31, 2026 - 91.7% of Fiscal Year



SEWER FUND *(see pg 8 for descriptions)*	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	21,185,626	76.5%	18,305,455	86.4%
OTHER CHARGES	490,000	1.8%	282,296	57.6%
STATE REVENUE	1,833,105	6.6%	138,398	7.5%
OTHER FINANCING SOURCES	4,182,080	15.1%	2,103,242	50.3%
TOTAL	27,690,811	100.00%	20,829,391	75.2%



1 Reflects change in bond premium amortization method

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

FISCAL YEAR	JAN	FEB	MAR	*APR	MAY	JUN
FY 26	1,652,971	1,462,247	1,700,686	3,372,939	1,650,168	-
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 May 31, 2026 - 91.7% of Fiscal Year

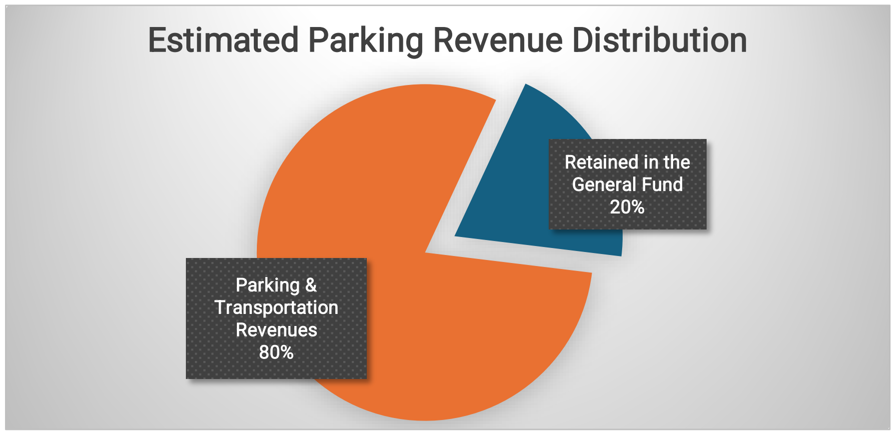
The Parking & Transportation Fund is a Special Revenue Fund that accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

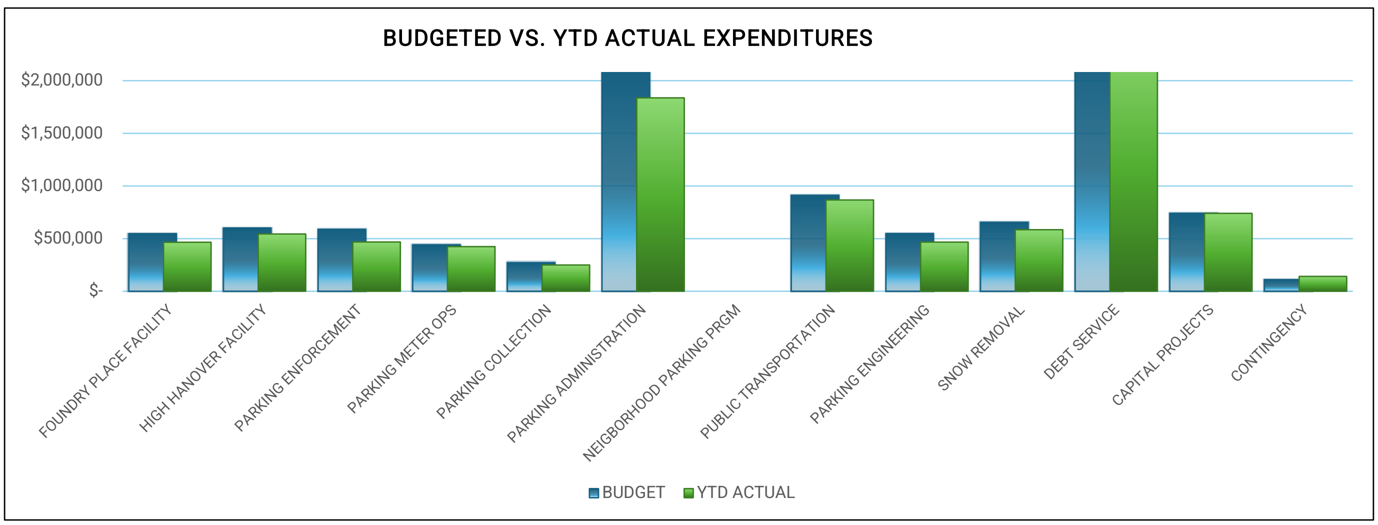
Parking and Transportation expenditures are funded 100% from parking related revenues. Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund. The pie chart below displays the distribution of revenues between the General Fund and the Parking and Transportation 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	54,877	28,192	465,321	81,133	85.2%
HIGH HANOVER FACILITY	601,022	67,384	7,876	544,002	57,020	90.5%
PARKING ENFORCEMENT	587,632	53,299	29,375	467,960	119,672	79.6%
PARKING METER OPS	440,663	106,031	65,854	424,106	16,557	96.2%
PARKING COLLECTION	270,670	33,066	-	249,354	21,316	92.1%
PARKING ADMINISTRATION	2,175,687	165,687	9,852	1,836,897	338,790	84.4%
NEIGHBORHOOD PARKING PRGM	-	-	-	-	-	0.0%
PUBLIC TRANSPORTATION	910,790	20,804	20,804	866,892	43,898	95.2%
PARKING ENGINEERING	547,779	83,205	66,804	466,675	81,104	85.2%
SNOW REMOVAL	654,739	33,908	-	584,615	70,124	89.3%
DEBT SERVICE	2,431,013	-	1,958,062	2,431,013	-	100.0%
CAPITAL PROJECTS	740,000	-	648,297	740,000	-	100.0%
CONTINGENCY	110,000	20,000	-	141,000	(31,000)	128.2%
TOTAL	**10,016,449**	**638,260**	**2,835,116**	**9,217,835**	**798,614**	**92.0%**