

Celebrating City Services



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

Month Ending September 30, 2025 (25.0% of the Fiscal Year)

Table of Contents

	Page #
General Terms and Information	1
General Fund	
Budgeted Expenditures & Estimated Revenues	2
Budgeted vs. YTD Actual Expenditures	3
Estimated Revenues vs. YTD Actual Revenues	5
Enterprise Funds	
Budget and User Rates for Enterprise Funds	8
Water Fund Budget vs. YTD Actual Expenditures	9
Water Fund Revenues	10
Sewer Fund Budget vs. YTD Actual Expenditures	11
Sewer Fund Revenues	12
Parking and Transportation Fund	
Budget vs. YTD Actual Expenditures	13

Financial Documents

The City prepares a number of annual financial documents that are available for review on the City's Website.

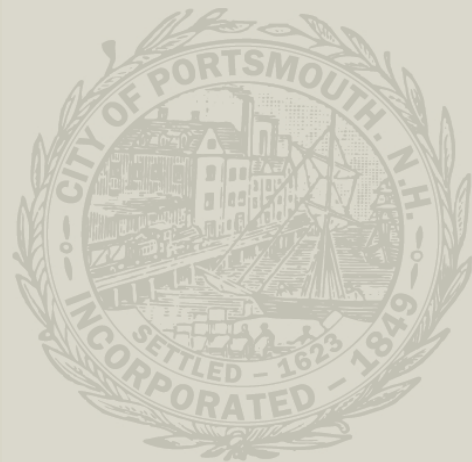
www.portsmouthnh.gov/Finance

Capital Improvement Plan (CIP) - A six-year long-term plan for major capital projects and infrastructure investment.

Annual Proposed Budget Document - The proposed budget document for all appropriated City Funds: General, Water, Sewer, Parking & Transportation, Community Development, Stormwater, Indoor Pool, Community Campus, and Prescott Park.

Annual Comprehensive Financial Report (ACFR) - This report is compiled by the Finance Department and audited by an external independent auditing firm. It is composed of three sections: Introductory, Financial Statements, and Statistical.

Popular Annual Financial Report (PAFR) - This document is intended to extract financial results from the Annual Comprehensive Financial Report and convey in an easy to read and understand format highlighting pertinent financial information including expenditures, revenues, fund balance, debt service, and capital asset investment for Governmental and Proprietary Funds.



General Terms and Information

The Monthly Financial Summary Report is submitted in accordance with section 7.15 of the City Charter. This report prepared by the Finance Department provides a summary of the Fiscal Year 2026 (FY26) Estimated Revenues vs. Year-to-Date Actual Revenues and the Budgeted Expenditures vs. Year-to-Date Actual Expenditures.

This report is intended to update the reader on the status of revenues and expenditures to date. It is important to note that this information is unaudited and the numbers provided are not final. At anytime, adjusting entries may be made after the submission of this report.

The Funds included in this report are:

General Fund - Expenditures for services provided by the Police, Fire, School, and General Government Departments. The primary sources of revenue for the General Fund are property taxes, unrestricted state revenue sharing grants, and fees for services rendered.

Enterprise Funds - The Water Division accounts for the operation of a water treatment plant, City wells, and the City water system. The Sewer Division accounts for the operation of two sewer treatment plants, pumping stations, and sewer lines. The activities of both of these funds are self-supporting based on user charges.

Special Revenue Fund - The Parking & Transportation Special Revenue Fund accounts for operations of the City's parking facilities, parking enforcement, parking meter operations, and parking administration funded by revenues generated from these parking activities.

General Terms

Annualized Expenditures - (General Fund only) - The Police, Fire, School, and General Government Departments appropriate a predetermined amount for Health Insurance premiums and Leave at Termination. In July of each year, the total budgeted amount is transferred to the stabilization reserves from which the liabilities are paid throughout the fiscal year. These transfers are noted on page 4 of this report. For detailed information on Health Insurance Stabilization Reserve and Leave at Termination Stabilization Reserve, please refer to the FY26 Proposed Annual Budget on the City's website.

Encumbrances - Used to record the estimated amount of purchase orders, contracts, or salary commitments chargeable to an appropriation.

Full Accrual Basis of Accounting - A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the accounting period in which they are incurred.

Cash Requirements - The cash basis of accounting is a method of recording accounting transactions for revenue and expenses only when the corresponding cash is received or payments are made.

GENERAL FUND - FISCAL YEAR 2026

The General Fund Budget represents appropriations for the Operating Budget (services provided by the General Government, Police, Fire, and School Departments), the Non-Operating Budget (Debt Service, County Tax, Overlay interest expense, and Capital Outlay), and other non-operating expenditures not associated with individual departments.

OPERATING BUDGET

- ☐ General Government Departments
 - General Administration
City Council, City Manager, City Clerk, Legal, Human Resources, Information Technology, Economic & Community Development, and other General Administration
 - Finance and Administration
Accounting, Assessing, Purchasing, Tax Collection, and Billing
 - Regulatory Services
Planning & Sustainability, Inspection, Public Health
 - Public Works
 - Community Services
Recreation & Senior Services, Public Library, Welfare, Outside Social Services
- ☐ Fire Department
- ☐ Police Department
- ☐ School Department

NON-OPERATING BUDGET

- ☐ Debt Service Payment
- ☐ Overlay Interest Expense
- ☐ Capital Outlay
- ☐ County Tax
- ☐ Contingency
- ☐ Rolling Stock
- ☐ SBITA

The FY26 annual budget is a balanced budget in which total anticipated revenues equal budgeted appropriations.

FY 2026 GENERAL FUND BUDGET

ESTIMATED REVENUES

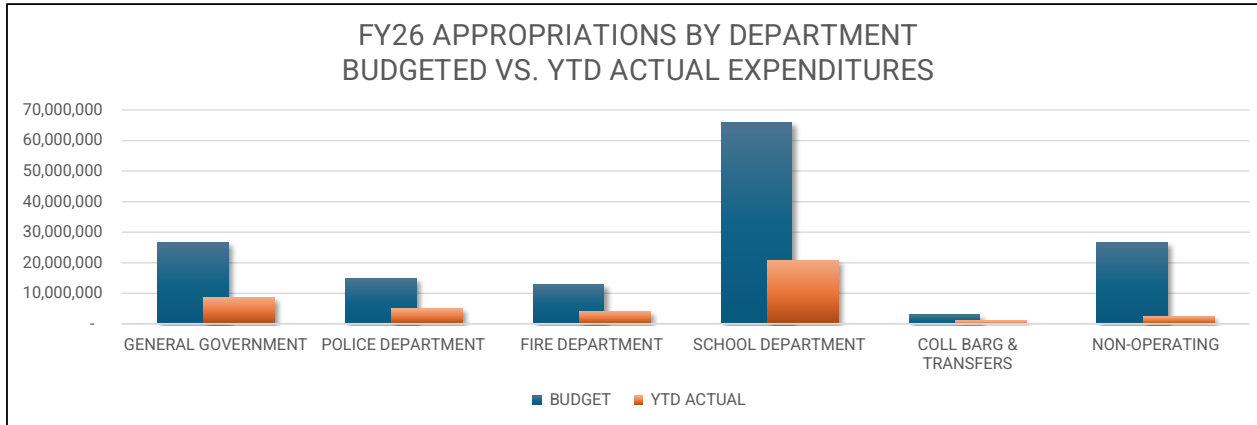
	<u>Approved</u>	<u>% of Total</u>
Local Fees, Licenses, Permits	\$ 2,949,600	2.0%
Other Local Sources	12,431,752	8.3%
Net Parking Revenues	2,500,000	1.7%
Interest/Penalties	2,470,000	1.6%
School Tuition/Other	7,129,764	4.7%
State Revenues	3,407,894	2.3%
Use of Fund Balance	3,731,519	2.5%
Estimated Property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

BUDGETED EXPENDITURES

	<u>Approved</u>	<u>% of Total</u>
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%
	<u>\$ 149,894,940</u>	<u>100.0%</u>

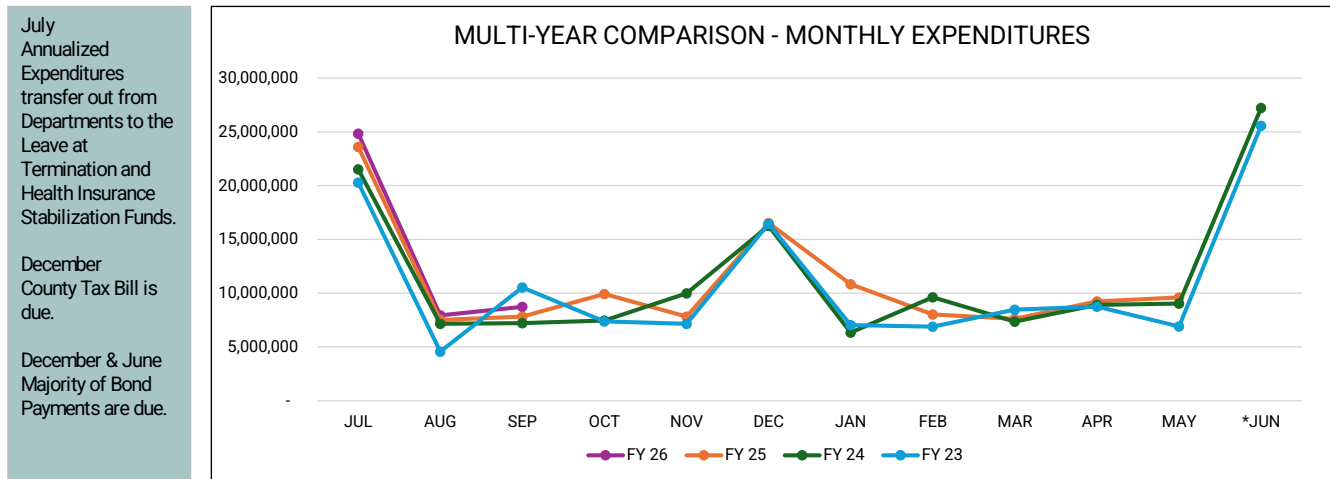
GENERAL FUND EXPENDITURES - BUDGETED vs. YTD ACTUAL

Month Ending September 30, 2025 - 25.0% of Fiscal Year



GENERAL FUND	FY26 BUDGETED APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	\$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
OPERATING						
GENERAL GOVERNMENT	26,664,357	1,875,222	282,861	8,558,255	18,106,102	32%
POLICE DEPARTMENT	14,910,638	967,970	2,133	4,927,159	9,983,479	33%
FIRE DEPARTMENT	12,868,512	875,923	16,274	4,075,363	8,793,149	32%
SCHOOL DEPARTMENT	65,915,610	4,937,736	-	20,901,398	45,014,212	32%
COLLECTIVE BARGAINING	1,990,000	-	-	-	1,990,000	-
*TRANSFER TO OTHER FUNDS	942,281	-	-	942,281	-	100%
TOTAL OPERATING	123,291,398	8,656,851	301,268	39,404,457	83,886,941	32%
NON-OPERATING						
DEBT SERVICE	14,311,948	-	-	326,870	13,985,078	2%
COUNTY TAX	6,000,870	-	-	-	6,000,870	0%
CAPITAL OUTLAY	1,560,000	-	80,500	105,500	1,454,500	7%
OTHER NON-OPERATING	4,730,724	81,218	-	2,057,289	2,673,435	43%
TOTAL NON-OPERATING	26,603,542	81,218	80,500	2,489,659	24,113,883	9%
TOTAL	149,894,940	8,738,069	381,768	41,894,115	108,000,825	28%

* TRANSFER TO INDOOR POOL, PRESCOTT PARK, AND COMMUNITY CAMPUS



*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	-	-	-
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

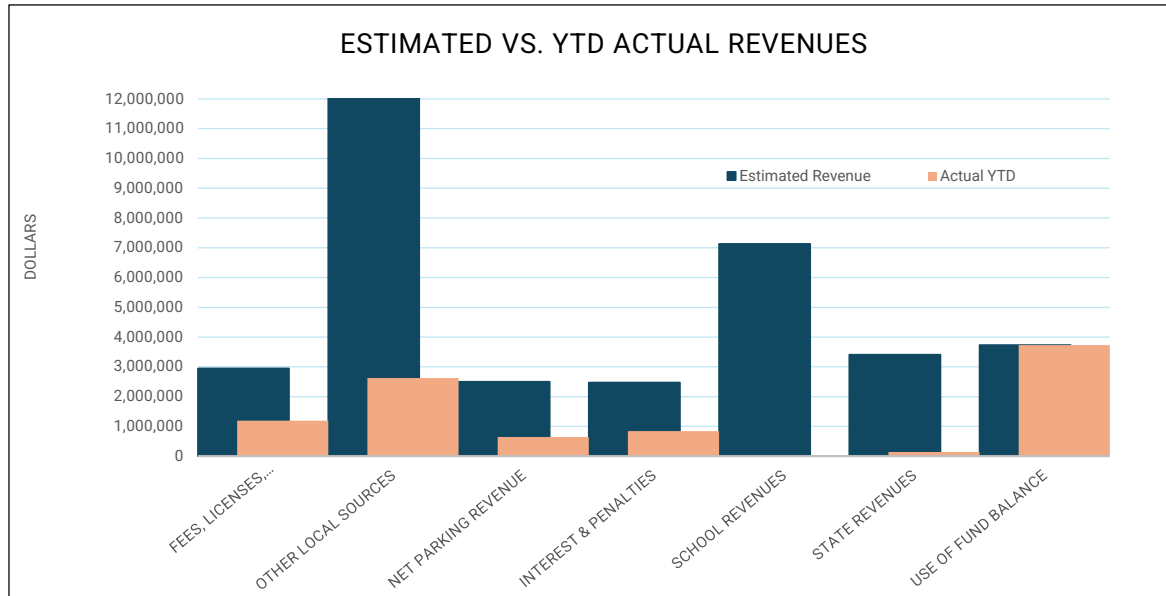
Month Ending September 30, 2025 - 25.0% of Fiscal Year

	FY26 BUDGETED APPROPRIATION	PERIOD EXPENDITURES	YEAR TO DATE ACTUAL	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	\$ BALANCE REMAINING	% EXPEND & ENCUMB
GENERAL GOVERNMENT							
Salaries	14,304,136	949,958	2,748,345	-	2,748,345	11,555,791	19%
Part Time Salaries	952,565	69,169	258,261	-	258,261	694,304	27%
Overtime	389,500	24,217	73,194	-	73,194	316,306	19%
Longevity	73,763	-	-	-	-	73,763	0%
* Leave at Termination	350,000	-	350,000	-	350,000	-	100%
* Health Insurance	2,301,715	-	2,301,715	-	2,301,715	-	100%
Health Premium Stipend	34,500	5,258	5,258	-	5,258	29,242	15%
Retirement	1,630,511	124,915	364,432	-	364,432	1,266,079	22%
Other Benefits	1,492,368	95,882	474,017	-	474,017	1,018,351	32%
Other Operating	5,135,299	605,823	1,700,172	282,861	1,983,034	3,152,265	39%
GENERAL GOVERNMENT TOTAL	26,664,357	1,875,222	8,275,394	282,861	8,558,255	18,106,102	32%
*Annualized Expenditures	(2,651,715)	-	(2,651,715)	-	(2,651,715)	-	-
Net Total	24,012,642	1,875,222	5,623,679	282,861	5,906,540	18,106,102	22%
POLICE DEPARTMENT							
Salaries	7,357,720	537,386	1,585,932	-	1,585,932	5,771,788	22%
Part Time Salaries	199,049	15,719	42,290	-	42,290	156,759	21%
Overtime	754,231	86,909	263,093	-	263,093	491,138	35%
Holiday	248,917	19,537	38,928	-	38,928	209,989	16%
Longevity	63,036	-	-	-	-	63,036	0%
Stipends	169,162	1,455	5,480	-	5,480	163,682	3%
Special Detail	96,579	1,748	5,298	-	5,298	91,281	5%
* 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	4,167	4,167	-	4,167	11,833	26%
Retirement	2,340,611	172,870	506,465	-	506,465	1,834,146	22%
Other Benefits	584,887	31,512	239,608	-	239,608	345,279	41%
Other Operating	1,117,519	96,667	270,839	2,133	272,972	844,547	24%
POLICE DEPARTMENT TOTAL	14,910,638	967,970	4,925,026	2,133	4,927,159	9,983,479	33%
*Annualized Expenditures	(1,962,927)	-	(1,962,927)	-	(1,962,927)	-	-
Net Total	12,947,711	967,970	2,962,099	2,133	2,964,232	9,983,479	23%
FIRE DEPARTMENT							
Salaries	5,379,152	384,268	1,136,301	-	1,136,301	4,242,851	21%
Part Time Salaries	31,079	4,558	10,902	-	10,902	20,177	35%
Overtime	1,645,948	159,462	427,040	-	427,040	1,218,908	26%
Holiday	229,166	16,835	33,973	-	33,973	195,193	15%
Longevity	34,822	-	-	-	-	34,822	0%
Certification Stipends	408,474	30,160	89,908	-	89,908	318,567	22%
* Leave at Termination	120,084	-	120,084	-	120,084	-	100%
* Health Insurance	930,053	-	930,053	-	930,053	-	100%
Health Premium Stipend	225,938	42,645	42,645	-	42,645	183,293	19%
Retirement	2,235,993	171,051	487,337	-	487,337	1,748,656	22%
Other Benefits	833,628	16,877	630,676	-	630,676	202,952	76%
Other Operating	794,175	50,068	150,170	16,274	166,445	627,730	21%
FIRE DEPARTMENT TOTAL	12,868,512	875,923	4,059,089	16,274	4,075,363	8,793,149	32%
*Annualized Expenditures	(1,050,137)	-	(1,050,137)	-	(1,050,137)	-	-
Net Total	11,818,375	875,923	3,008,952	16,274	3,025,226	8,793,149	26%
SCHOOL DEPARTMENT							
Salaries	33,860,268	2,552,576	4,760,642	-	4,760,642	29,099,626	14%
* Leave at Termination	250,000	-	250,000	-	250,000	-	100%
* Health Insurance	10,438,542	-	10,438,542	-	10,438,542	-	100%
Retirement	5,938,142	441,700	798,981	-	798,981	5,139,161	13%
Other Benefits	3,960,964	1,148,778	1,617,420	-	1,617,420	2,343,544	41%
Other Operating	11,467,694	794,682	3,035,813	-	3,035,813	8,431,881	26%
SCHOOL DEPARTMENT TOTAL	65,915,610	4,937,736	20,901,398	-	20,901,398	45,014,212	32%
*Annualized Expenditures	(10,688,542)	-	(10,688,542)	-	(10,688,542)	-	-
Net Total	55,227,068	4,937,736	10,212,856	-	10,212,856	45,014,212	18%
NON-OPERATING							
Debt Service	14,311,948	-	326,870	-	326,870	13,985,078	2%
County Tax	6,000,870	-	-	-	-	6,000,870	0%
Capital Outlay	1,560,000	-	25,000	80,500	105,500	1,454,500	7%
Other Non-Operating	4,730,724	81,218	2,057,289	-	2,057,289	2,673,435	43%
NON-OPERATING TOTAL	26,603,542	81,218	2,409,159	80,500	2,489,659	24,113,883	9%
COLLECTIVE BARGAINING CONTINGENCY	1,990,000	-	-	-	-	1,990,000	0%
TRANSFER TO INDOOR POOL	200,000	-	200,000	-	200,000	-	100%
TRANSFER TO COMMUNITY CAMPUS	470,911	-	470,911	-	470,911	-	100%
TRANSFER TO PRESCOTT PARK	271,370	-	271,370	-	271,370	-	100%
TOTAL GENERAL FUND	149,894,940	8,738,069	41,512,347	381,768	41,894,115	108,000,825	28%

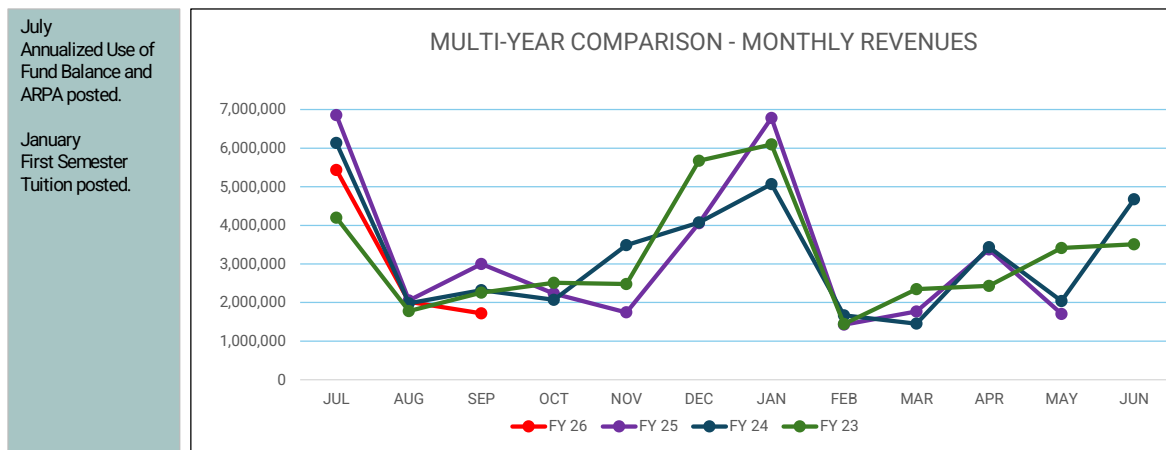
Annualized Expenditures: Transfers to Leave at Termination and Health Insurance Stabilization Reserves
Other Benefits: Dental insurance, Social Security, Medicare, life/disability insurance, and other contractual expenditures
Other Operating: Telephone, postage, office supplies, utilities, sand & salt, 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 September 30, 2025 - 25.0% 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%	346,959	1,191,338	40%
OTHER LOCAL SOURCES	12,431,752	35.9%	936,741	2,626,151	21%
NET PARKING REVENUE	2,500,000	7.2%	180,116	643,310	26%
INTEREST & PENALTIES	2,470,000	7.1%	255,563	839,029	34%
SCHOOL REVENUES	7,129,764	20.6%	0	66	0%
STATE REVENUES	3,407,894	9.9%	0	140,060	4%
USE OF FUND BALANCE	3,731,519	10.8%	0	3,731,519	100%
TOTAL	34,620,529	100.00%	1,719,379	9,171,474	26%



FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 26	5,435,000	2,017,094	1,719,379	-	-	-
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 September 30, 2025 - 25.0% 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)	(114,715)	(141,287)	9%
TOTAL PROPERTY TAXES	115,274,411	(114,715)	(141,287)	0%
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	13,000	447	4,557	35%
OTHER LICENSES	20,000	(200)	5,000	25%
PLANNING BOARD/BOA/SITE REVIEW	180,000	20,048	49,457	27%
BUILDING PERMITS	2,005,000	207,138	850,097	42%
POLICE ALARMS	30,000	1,975	6,000	20%
EXCAVATION PERMITS	75,000	4,350	27,150	36%
FLAGGING PERMIT	20,000	1,500	4,675	23%
SOLID WASTE	90,000	12,203	31,570	35%
BLASTING PERMIT	100	770	770	770%
NEW DRIVEWAY PERMIT	500	300	375	75%
OUTDOOR POOL	44,000	1,170	50,735	115%
RECREATION DEPARTMENT	325,000	21,518	64,957	20%
BOAT RAMP FEES	22,000	1,688	12,251	56%
RECREATION RENTALS	15,000	6,041	13,800	92%
HEALTH FOOD PERMITS	110,000	68,010	69,945	64%
TOTAL LOCAL FEES, LICENSES, AND PERMITS	2,949,600	346,959	1,191,338	40%
OTHER LOCAL SOURCES				
TIMBER TAX	100	0	0	0%
PAYMENTS IN LIEU OF TAXES	310,000	0	30,000	10%
MUNICIPAL AGENT FEES	79,000	6,660	21,048	27%
MOTOR VEHICLE FEES	5,600,000	529,780	1,599,117	29%
TITLE APPLICATIONS	9,000	898	2,754	31%
RECREATIONAL VEHICLE REGISTRATION	15,000	209	2,559	17%
PDA AIRPORT DISTRICT	2,526,000	0	6,837	0%
WATER/SEWER OVERHEAD	1,813,152	151,096	453,288	25%
SALE - MUNICIPAL PROP	6,000	0	26,066	434%
MISC REVENUE	70,000	6,609	19,004	27%
DOG LICENSES	16,000	6,050	20,635	129%
MARRIAGE LICENSES	2,200	364	1,029	47%
CERTIFICATES-BIRTH	30,000	2,879	8,197	27%
RENTAL OF CITY PROPERTY	130,000	19,056	47,958	37%
RENTAL OF CITY HALL COM	0	0	0	0%
CABLE FRANCHISE FEE	360,000	0	96,179	27%
POLICE HAND GUN PERMITS	300	0	40	13%
POLICE OUTSIDE DETAIL	300,000	(70,746)	2,555	1%
AMBULANCE FEES	1,150,000	283,885	288,885	25%
WELFARE DEPT REIMBURSEMENT	15,000	0	0	0%
TOTAL OTHER LOCAL SOURCES	12,431,752	936,741	2,626,151	21%

GENERAL FUND DETAILED REVENUES

Month Ending September 30, 2025 - 25.0% of Fiscal Year

	ESTIMATED REVENUES	PERIOD RECEIPTS	YEAR TO DATE RECEIPTS	YTD %
PARKING REVENUES				
PARKING METER FEE	5,319,280	448,513	1,371,944	26%
METER SPACE RENTAL	160,000	6,070	65,630	41%
CHARGING STATION	22,000	3,856	9,609	44%
PARKING AREA SERVICE AGREEMENT	24,000	0	0	0%
HANOVER TRANSIENT	2,871,469	242,584	705,482	25%
HANOVER PASSES	1,305,600	91,462	298,042	23%
HANOVER PARKING SIGN PERMIT	0	0	0	0%
FOUNDRY PL TRANSIENT	679,000	69,264	200,250	29%
FOUNDRY PL PASSES	747,600	43,452	137,585	18%
PASS REINSTATEMENT	750	0	25	3%
FOUNDRY PL PASS REINSTATEMENT	750	(60)	(45)	-6%
PARKING VIOLATIONS	1,380,000	109,380	358,300	26%
IMMOBILIZATION ADMIN FEE	6,000	300	600	10%
TOTAL PARKING REVENUES	12,516,449	1,014,820	3,147,422	25%
TRANSFER TO PARKING FUND	(10,016,449)	(834,704)	(2,504,112)	25%
NET PARKING REVENUES FOR GENERAL FUND	2,500,000	180,116	643,310	26%
INTEREST & PENALTIES				
INTEREST ON TAXES	150,000	36,023	74,777	50%
INTEREST ON INVESTMENT	2,320,000	219,540	764,252	33%
TOTAL INTEREST & PENALTIES	2,470,000	255,563	839,029	34%
SCHOOL REVENUES				
TUITION	7,119,764	0	0	0%
OTHER SOURCES	10,000	0	66	1%
TOTAL SCHOOL REVENUES	7,129,764	0	66	0%
STATE REVENUES				
ROOMS AND MEALS TAX	2,224,421	0	0	0%
HIGHWAY BLOCK GRANT	442,500	0	140,060	32%
SCHOOL BLDG AID	740,973	0	0	0%
TOTAL STATE REVENUES	3,407,894	0	140,060	4%
USE OF FUND BALANCE				
USE OF FUND BALANCE	2,000,000	0	2,000,000	100%
RESERVE FOR DEBT	1,500,000	0	1,500,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	100,000	0	100,000	100%
USE OF RESERVE-BOND PAYMENT	131,519	0	131,519	100%
TOTAL USE OF FUND BALANCE	3,731,519	0	3,731,519	100%
TOTAL GENERAL FUND REVENUE	149,894,940	1,604,664	9,030,187	6%

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

Full Accrual Budget	\$	13,966,323
Cash Requirements	\$	15,005,356

Sewer Fund

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

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

<u>Meter Size</u>	<u>Monthly Rate</u>
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

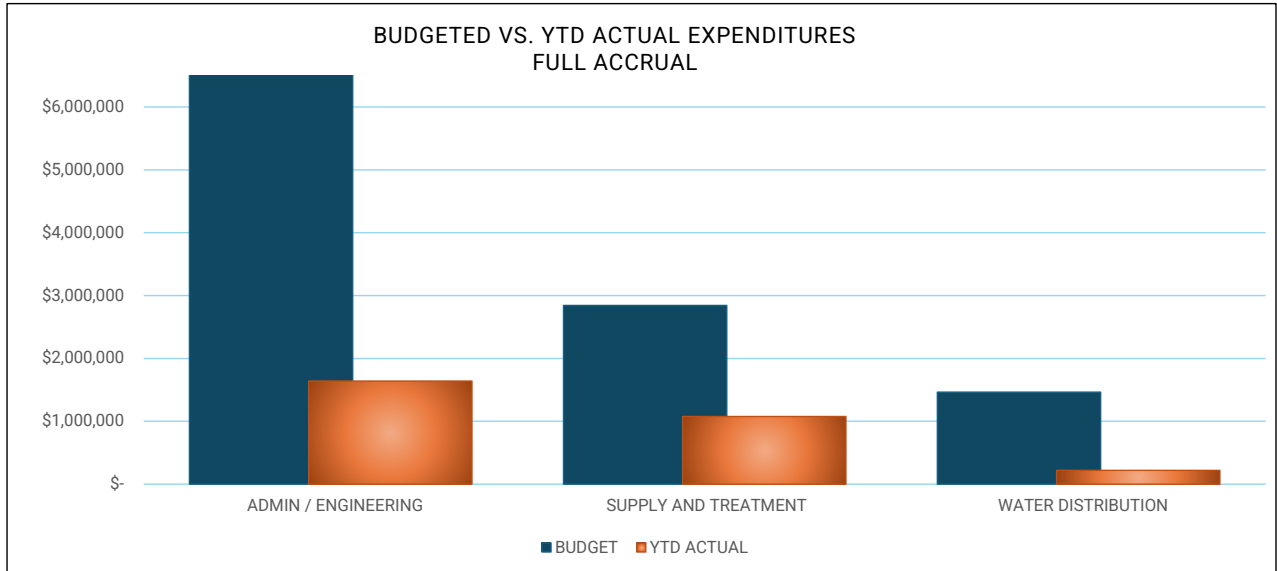
- *Water Consumption Fees:* Revenues based on metered water consumption
- *Other Charges:* Meter fees, hydrant rental, utility revenue, fire services, backflow testing, and capacity use surcharge
- *Air Force Operations:* Air Force reimbursement for operations at Pease Well
- *Other Financing Sources:*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

Sewer Revenue Fees

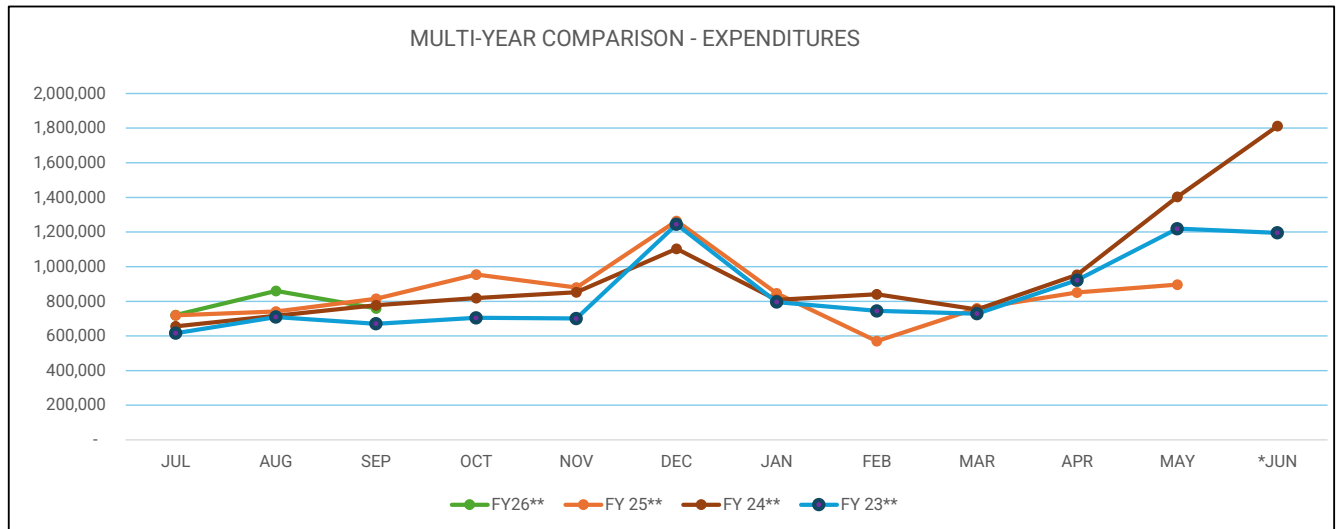
- *Sewer Fees:* Sewer charges based on water consumption
- *Other Charges:* Septage, permits, and capacity use surcharge
- *State Revenues:* State Aid Grants
- *Other Financing Sources:* Interest on investments and special agreements

WATER FUND EXPENDITURES

Month Ending September 30, 2025 - 25.0% of Fiscal Year



WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	\$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
ADMIN / ENGINEERING	8,558,542	494,120	24,856	1,640,612	6,917,930	19.2%
SUPPLY AND TREATMENT	2,843,715	165,872	591,364	1,076,930	1,766,785	37.9%
WATER DISTRIBUTION	1,464,101	71,637	43,250	219,902	1,244,199	15.0%
AIR FORCE OPERATIONS	1,099,965	28,133	125,186	188,165	911,800	17.1%
TOTAL	13,966,323	759,762	784,655	3,125,609	10,840,714	22.4%



*June includes End of Year (EOY) Encumbrances

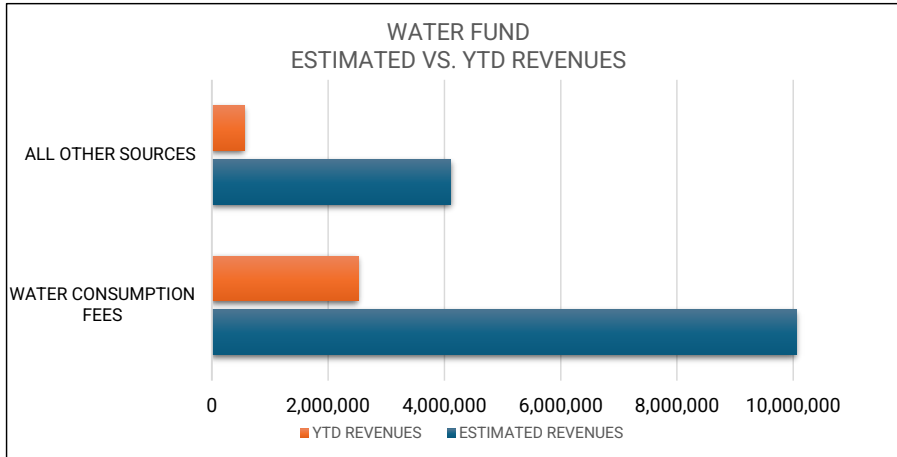
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 26**	721,015	860,177	759,762	-	-	-
FY 25**	719,773	741,692	814,958	954,211	879,676	1,264,339
FY 24**	655,500	716,920	777,153	818,563	853,041	1,104,030
FY 23**	615,860	709,431	670,303	704,846	700,714	1,244,543

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

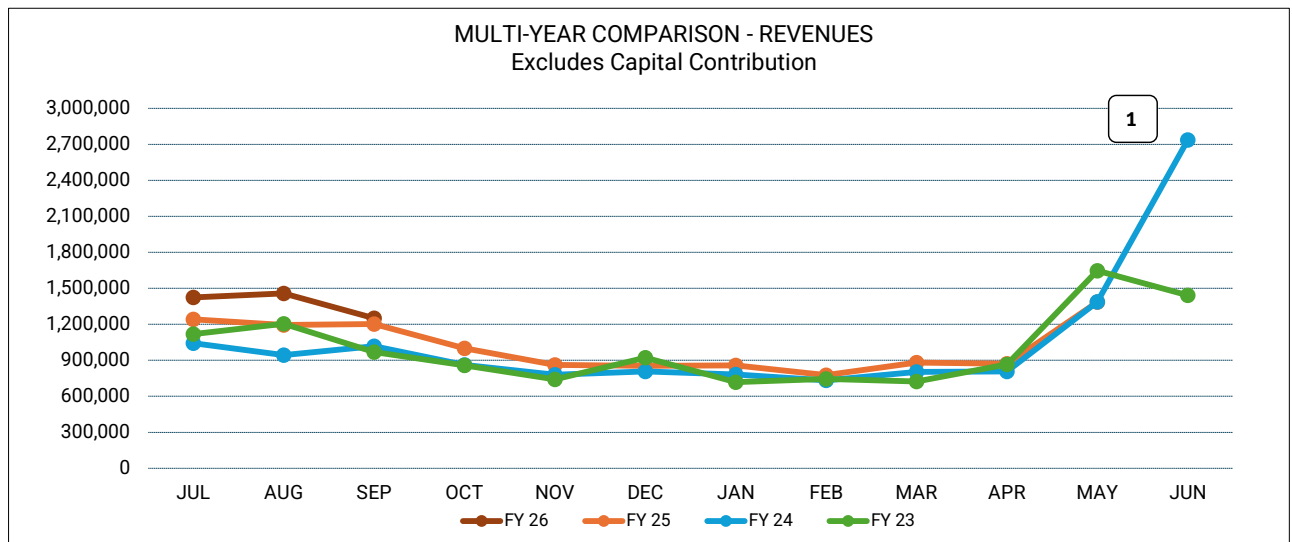
Month Ending September 30, 2025 - 25.0% of Fiscal Year



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%	2,520,973	25.1%
OTHER CHARGES	2,549,033	16.7%	402,323	15.8%
OTHER FINANCING SOURCES	1,560,569	10.2%	156,200	10.0%
AIR FORCE OPERATIONS	1,100,172	7.2%	40,242	3.7%
TOTAL	15,261,689	100.00%	3,119,739	20.4%



1 Reflects change in bond premium amortization method

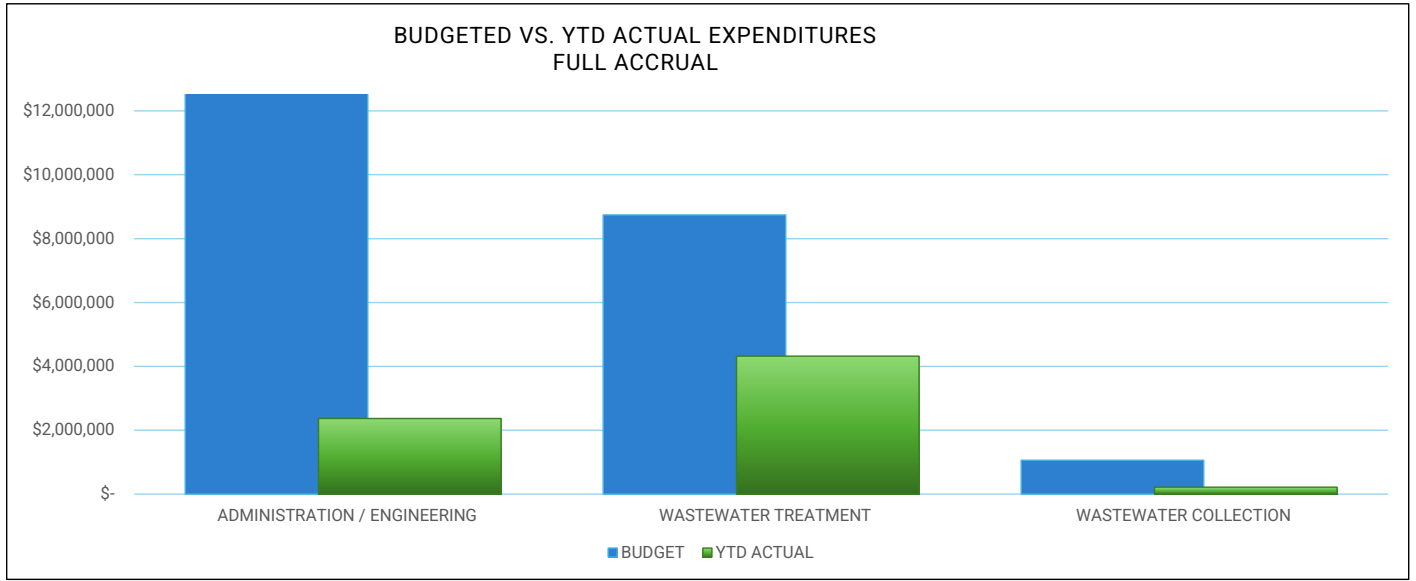
REVENUES: EXCLUDES CAPITAL CONTRIBUTION						
FISCAL YEAR	JUL	AUG	*SEP	OCT	NOV	DEC
FY 26	1,423,668	1,457,893	1,250,609	-	-	-
FY 25	1,240,771	1,194,405	1,202,509	1,000,617	860,953	853,762
FY 24	1,043,413	943,735	1,017,122	861,608	780,900	807,795
FY 23	1,119,588	1,204,183	969,804	857,373	740,369	922,511

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

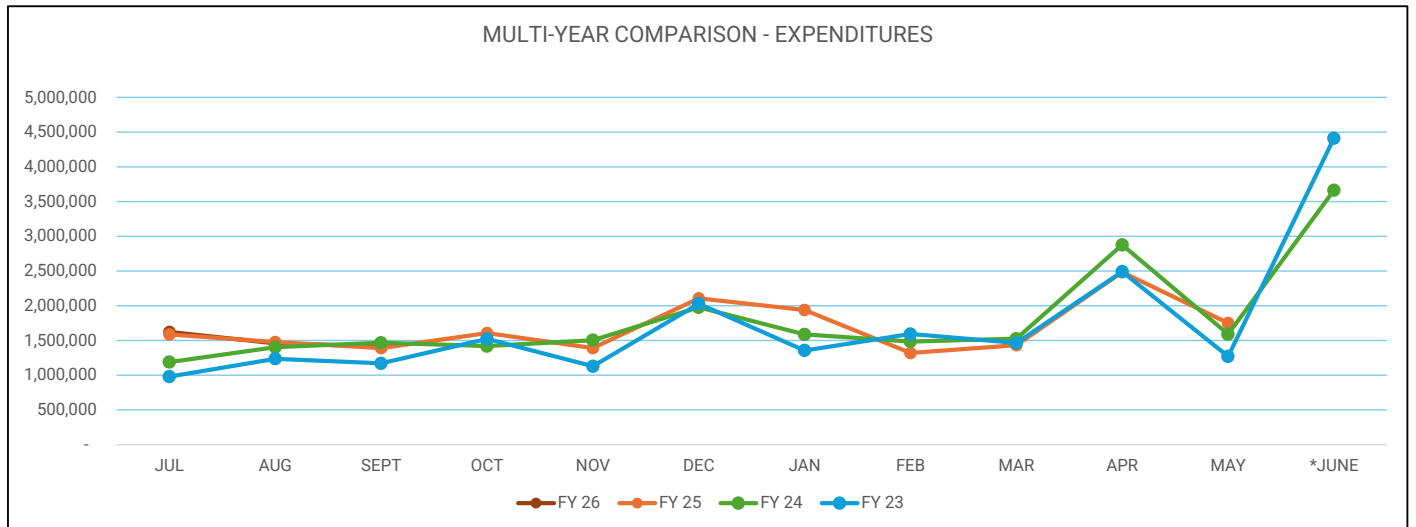
* Estimated

SEWER FUND EXPENDITURES

Month Ending September 30, 2025 - 25.0% of Fiscal Year



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	\$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
ADMINISTRATION / ENGINEERING	13,984,712	740,005	32,489	2,367,286	11,617,426	16.9%
WASTEWATER TREATMENT	8,738,229	618,851	2,856,051	4,320,072	4,418,157	49.4%
WASTEWATER COLLECTION	1,056,905	57,622	65,041	216,976	839,929	20.5%
TRANSFER TO STORMWATER	546,510	-	-	546,510	-	100.0%
TOTAL	24,326,356	1,416,479	2,953,582	7,450,844	16,875,512	30.63%



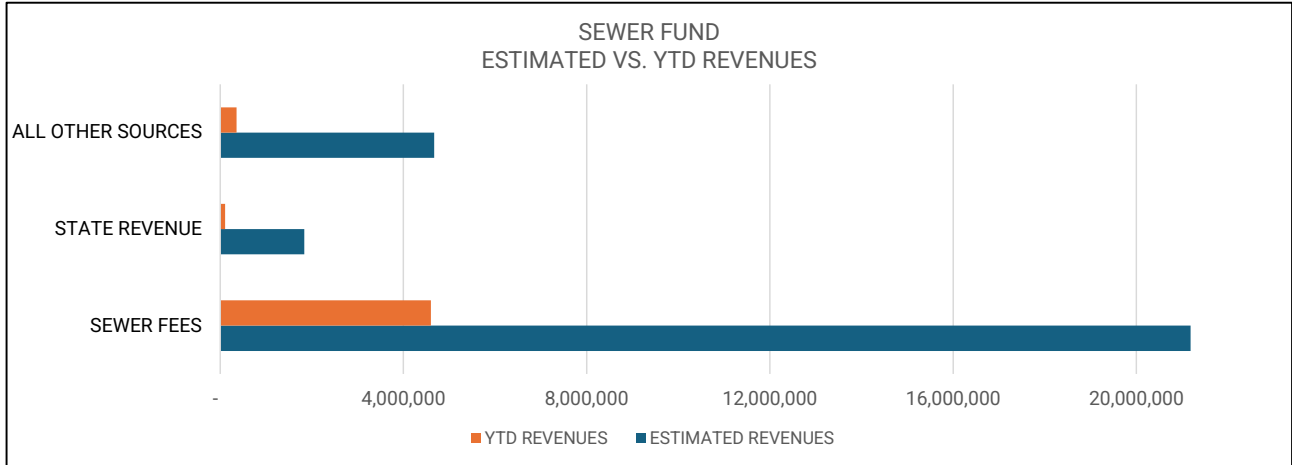
*June includes End of Year (EOY) Encumbrances

FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 26	1,622,470	1,458,313	1,416,479	-	-	-
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

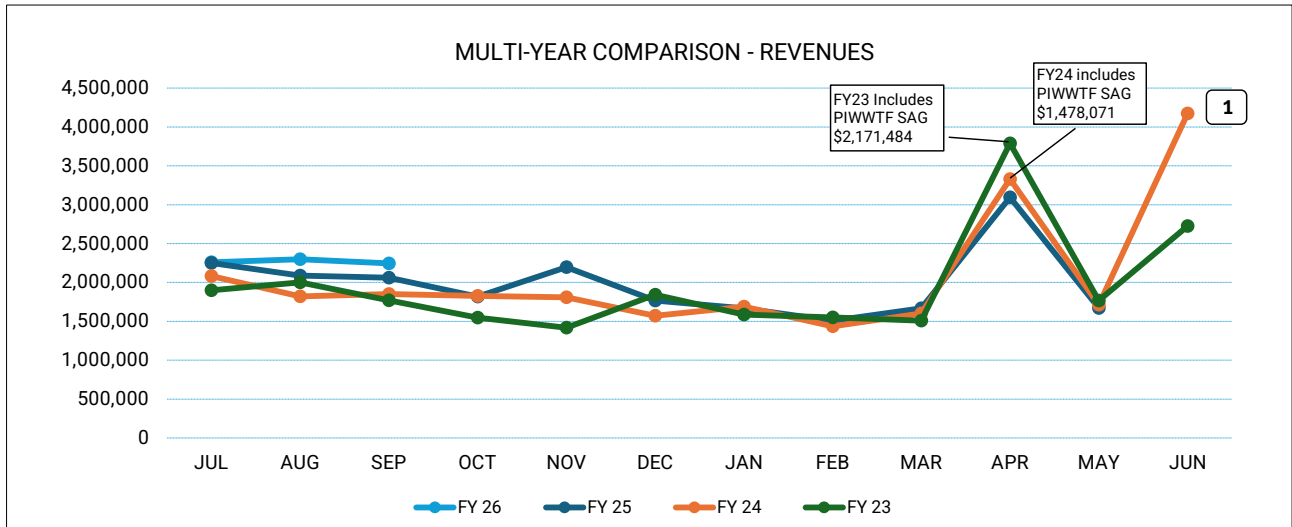
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN w/ EOY Encumb
FY 26	-	-	-	-	-	-
FY 25	1,937,312	1,319,836	1,430,605	2,483,697	1,752,897	-
FY 24	1,586,194	1,485,060	1,525,520	2,875,819	1,589,112	3,662,466
FY 23	1,355,382	1,591,944	1,462,971	2,490,128	1,270,472	4,410,773

SEWER FUND REVENUES

Month Ending September 30, 2025 - 25.0% of Fiscal Year



SEWER FUND (see pg 8 for descriptions)	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	21,185,626	76.5%	4,598,507	21.7%
OTHER CHARGES	490,000	1.8%	36,472	7.4%
STATE REVENUE	1,833,105	6.6%	107,358	5.9%
OTHER FINANCING SOURCES	4,182,080	15.1%	317,309	7.6%
TOTAL	27,690,811	100.00%	5,059,645	18.3%



1 Reflects change in bond premium amortization method

FISCAL YEAR	JUL	AUG	*SEP	OCT	NOV	DEC
FY 26	2,260,489	2,298,469	2,245,431	-	-	-
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 September 30, 2025 - 25.0% 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.

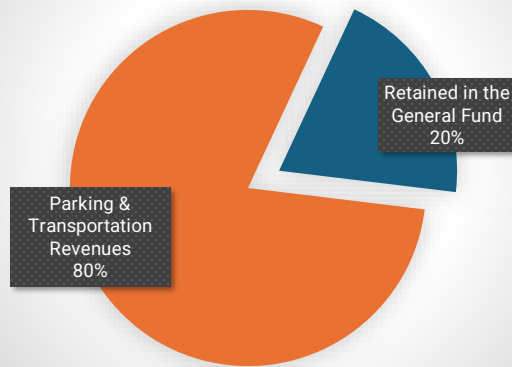
REVENUES

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.

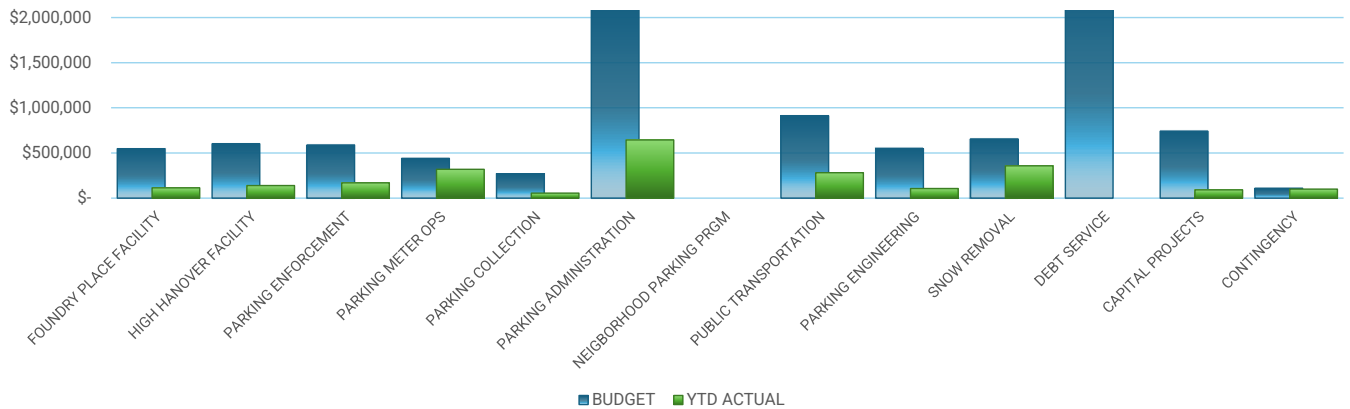
See Page 7 for
Year-to-date
Parking Revenues

Estimated Parking Revenue Distribution



EXPENDITURES

BUDGETED VS. YTD ACTUAL EXPENDITURES



PARKING AND TRANSPORTATION	FY26 BUDGETED APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	\$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
FOUNDRY PLACE FACILITY	546,454	43,033	16,602	114,124	432,330	20.9%
HIGH HANOVER FACILITY	601,022	49,174	27,457	139,509	461,513	23.2%
PARKING ENFORCEMENT	587,632	30,720	78,558	169,461	418,171	28.8%
PARKING METER OPS	440,663	9,300	264,127	319,336	121,327	72.5%
PARKING COLLECTION	270,670	20,552	-	55,672	214,998	20.6%
PARKING ADMINISTRATION	2,175,687	122,948	22,913	644,539	1,531,148	29.6%
NEIGHBORHOOD PARKING PRGM	-	-	-	-	-	0.0%
PUBLIC TRANSPORTATION	910,790	20,804	187,233	281,644	629,146	30.9%
PARKING ENGINEERING	547,779	26,990	28,668	106,649	441,130	19.5%
SNOW REMOVAL	654,739	19,376	-	357,878	296,861	54.7%
DEBT SERVICE	2,431,013	-	-	-	2,431,013	0.0%
CAPITAL PROJECTS	740,000	-	91,703	91,703	648,297	0.0%
CONTINGENCY	110,000	-	-	100,000	10,000	90.9%
TOTAL	10,016,449	342,896	717,261	2,380,515	7,635,934	23.8%