City of Portsmouth, New Hampshire

Fiscal Year 2027 Monthly Financial Summary Report

Month Ending July 31, 2026 - 8.3% 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 2027 (FY27) 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 FY27 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 2027

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 FY27 annual budget is a balanced budget in which total anticipated revenues equal budgeted appropriations.

FY 2027 GENERAL FUND BUDGET

ESTIMATED REVENUES

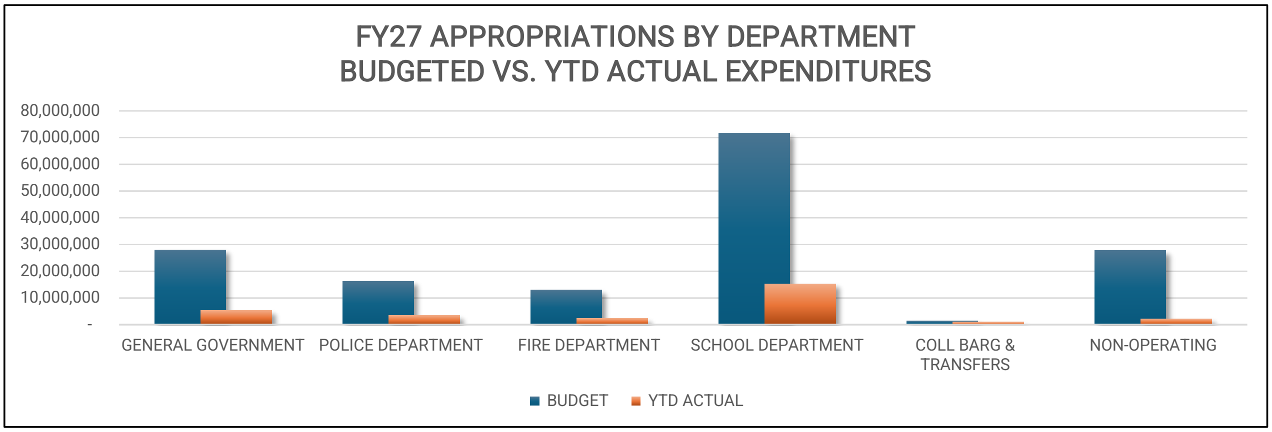
		Approved	% of Total
Local Fees, Licenses, Permits	$	3,119,600	2.0%
Other Local Sources		13,117,423	8.3%
Net Parking Revenues		2,500,000	1.6%
Interest/Penalties		2,300,000	1.5%
School Tuition/Other		7,298,373	4.6%
State Revenues		3,526,787	2.2%
Use of Fund Balance		3,500,000	2.2%
Estimated Property Tax		122,494,207	77.6%
	$	157,856,390	100.0%

BUDGETED EXPENDITURES

		Approved	% of Total
Municipal	$	28,011,838	17.8%
Police		16,189,837	10.2%
Fire		12,914,260	8.2%
School		71,637,655	45.4%
Collective Bargaining		460,000	0.3%
Transfer to Indoor Pool		200,000	0.1%
Transfer to Community Campus		491,187	0.3%
Transfer to Prescott Park		284,463	0.2%
Non-Operating		27,667,150	17.5%
	$	157,856,390	100.0%

GENERAL FUND EXPENDITURES - BUDGETED vs. YTD ACTUAL

Month Ending July 31, 2026 - 8.3% of Fiscal Year



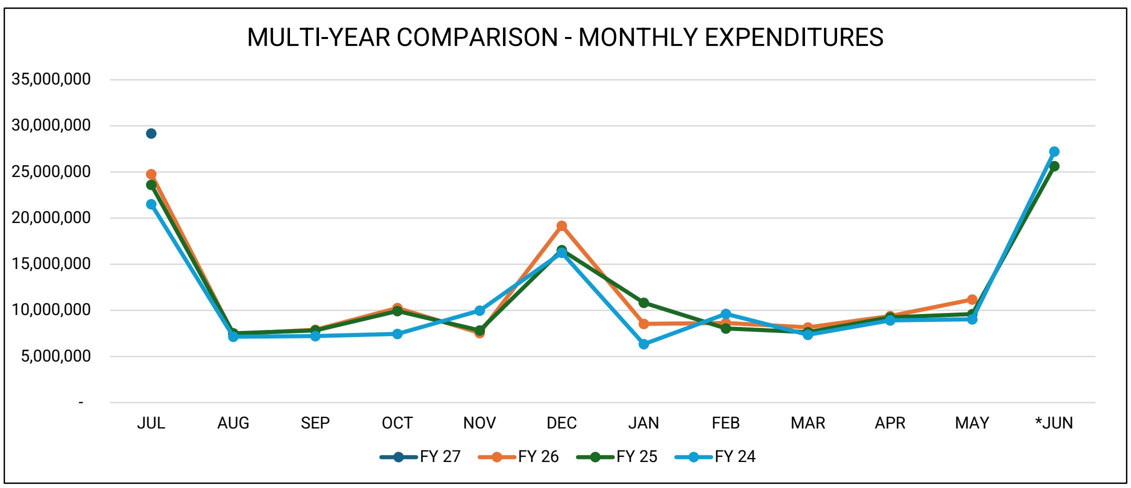
GENERAL FUND	FY27 BUDGETED APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
OPERATING						
GENERAL GOVERNMENT	28,011,838	5,148,054	148,306	5,296,360	22,715,478	19%
POLICE DEPARTMENT	16,189,837	3,402,895	3,934	3,406,829	12,783,008	21%
FIRE DEPARTMENT	12,914,260	2,270,685	18,372	2,289,057	10,625,203	18%
SCHOOL DEPARTMENT	71,637,655	15,307,562	-	15,307,562	56,330,093	21%
COLLECTIVE BARGAINING	460,000	-	-	-	460,000	
*TRANSFER TO OTHER FUNDS	975,650	975,650	-	975,650	-	100%
TOTAL OPERATING	**130,189,240**	**27,104,847**	**170,612**	**27,275,458**	**102,913,782**	**21%**
NON-OPERATING						
DEBT SERVICE	14,327,355	-	-	-	14,327,355	0%
COUNTY TAX	6,225,610	-	-	-	6,225,610	0%
CAPITAL OUTLAY	1,445,000	-	22,200	22,200	1,422,800	2%
OTHER NON-OPERATING	5,669,185	2,088,493	1,750	2,090,243	3,578,942	37%
TOTAL NON-OPERATING	**27,667,150**	**2,088,493**	**23,950**	**2,112,443**	**25,554,707**	**8%**
TOTAL	**157,856,390**	**29,193,340**	**194,562**	**29,387,901**	**128,468,489**	**19%**

* 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 27	29,193,340	-	-	-	-	-
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

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN w/ EOY Encumb
FY 27	-	-	-	-	-	-
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

GENERAL FUND DETAILED DEPARTMENT EXPENDITURES

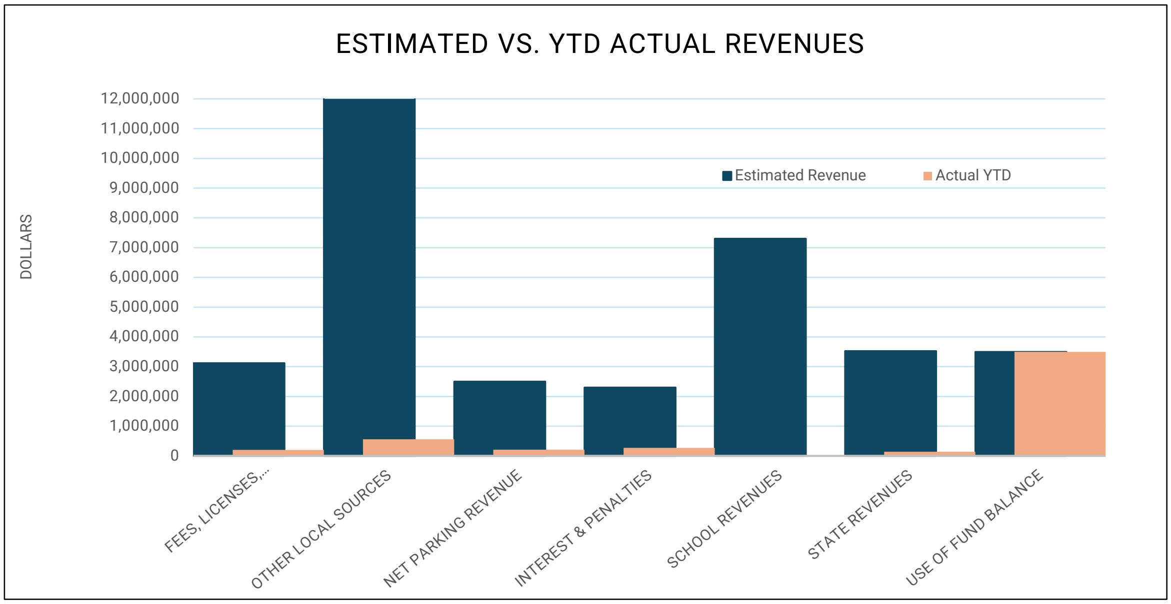
Month Ending July 31, 2026 - 8.3% of Fiscal Year

	FY27 BUDGETED APPROPRIATION	PERIOD EXPENDITURES	YEAR TO DATE ACTUAL	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPEND & ENCUMB
GENERAL GOVERNMENT							
Salaries	13,395,060	984,179	984,179	-	984,179	12,410,881	7%
Part Time Salaries	1,013,540	97,244	97,244	-	97,244	916,296	10%
Overtime	391,500	27,733	27,733	-	27,733	363,767	7%
Longevity	72,352	-	-	-	-	72,352	0%
* Leave at Termination	350,000	350,000	350,000	-	350,000	-	100%
* Health Insurance	2,564,111	2,564,111	2,564,111	-	2,564,111	-	100%
Health Premium Stipend	21,700	-	-	-	-	21,700	0%
Retirement	1,726,165	128,882	128,882	-	128,882	1,597,283	7%
Other Benefits	1,619,607	584,304	584,304	-	584,304	1,035,303	36%
Other Operating	6,857,803	411,601	411,601	148,306	559,907	6,297,896	8%
GENERAL GOVERNMENT TOTAL	28,011,838	5,148,054	5,148,054	148,306	5,296,360	22,715,478	19%
**Annualized Expenditures*	(2,914,111)	(2,914,111)	(2,914,111)	-	(2,914,111)	-	
Net Total	25,097,727	2,233,943	2,233,943	148,306	2,382,249	22,715,478	7%
POLICE DEPARTMENT							
Salaries	7,969,593	567,582	567,582	-	567,582	7,402,011	7%
Part Time Salaries	213,159	12,777	12,777	-	12,777	200,382	6%
Overtime	776,106	99,547	99,547	-	99,547	676,559	13%
Holiday	261,546	19,580	19,580	-	19,580	241,966	7%
Longevity	70,469	-	-	-	-	70,469	0%
Stipends	184,382	1,511	1,511	-	1,511	182,871	1%
Special Detail	106,913	1,920	1,920	-	1,920	104,993	2%
* Leave at Termination	180,203	180,203	180,203	-	180,203	-	100%
* Health Insurance	1,985,955	1,985,955	1,985,955	-	1,985,955	-	100%
Health Premium Stipend	14,000	-	-	-	-	14,000	0%
Retirement	2,530,285	182,878	182,878	-	182,878	2,347,407	7%
Other Benefits	668,630	231,408	231,408	-	231,408	437,222	35%
Other Operating	1,228,596	119,533	119,533	3,934	123,467	1,105,129	10%
POLICE DEPARTMENT TOTAL	16,189,837	3,402,895	3,402,895	3,934	3,406,829	12,783,008	21%
**Annualized Expenditures*	(2,166,158)	(2,166,158)	(2,166,158)	-	(2,166,158)	-	
Net Total	14,023,679	1,236,737	1,236,737	3,934	1,240,671	12,783,008	9%
FIRE DEPARTMENT							
Salaries	5,474,667	352,519	352,519	-	352,519	5,122,148	6%
Part Time Salaries	41,079	2,507	2,507	-	2,507	38,572	6%
Overtime	1,602,948	110,342	110,342	-	110,342	1,492,606	7%
Holiday	228,548	16,623	16,623	-	16,623	211,925	7%
Longevity	34,539	-	-	-	-	34,539	0%
Certification Stipends	414,459	25,828	25,828	-	25,828	388,631	6%
* Leave at Termination	120,084	120,084	120,084	-	120,084	-	100%
* Health Insurance	1,036,079	1,036,079	1,036,079	-	1,036,079	-	100%
Health Premium Stipend	240,696	-	-	-	-	240,696	0%
Retirement	2,244,791	146,236	146,236	-	146,236	2,098,555	7%
Other Benefits	640,530	417,968	417,968	-	417,968	222,562	65%
Other Operating	835,840	42,500	42,500	18,372	60,872	774,968	7%
FIRE DEPARTMENT TOTAL	12,914,260	2,270,685	2,270,685	18,372	2,289,057	10,625,203	18%
**Annualized Expenditures*	(1,156,163)	(1,156,163)	(1,156,163)	-	(1,156,163)		
Net Total	11,758,097	1,114,522	1,114,522	18,372	1,132,894	10,625,203	10%
SCHOOL DEPARTMENT							
Salaries	35,378,799	674,976	674,976	-	674,976	34,703,823	2%
* Leave at Termination	250,000	250,000	250,000	-	250,000	-	100%
* Health Insurance	13,252,507	13,252,507	13,252,507	-	13,252,507	-	100%
Retirement	6,288,816	104,912	104,912	-	104,912	6,183,904	2%
Other Benefits	4,171,794	351,322	351,322	-	351,322	3,820,472	8%
Other Operating	12,295,739	673,845	673,845	-	673,845	11,621,894	5%
SCHOOL DEPARTMENT TOTAL	71,637,655	15,307,562	15,307,562	-	15,307,562	56,330,093	21%
**Annualized Expenditures*	(13,502,507)	(13,502,507)	(13,502,507)	-	(13,502,507)	-	
Net Total	58,135,148	1,805,055	1,805,055	-	1,805,055	56,330,093	3%
NON-OPERATING							
Debt Service	14,327,355	-	-	-	-	14,327,355	0%
County Tax	6,225,610	-	-	-	-	6,225,610	0%
Capital Outlay	1,445,000	-	-	22,200	22,200	1,422,800	2%
Other Non-Operating	5,669,185	2,088,493	2,088,493	1,750	2,090,243	3,578,942	37%
NON-OPERATING TOTAL	27,667,150	2,088,493	2,088,493	23,950	2,112,443	25,554,707	8%
COLLECTIVE BARGAINING CONTINGENCY	460,000	-	-	-	-	460,000	0%
TRANSFER TO INDOOR POOL	200,000	200,000	200,000	-	200,000	-	100%
TRANSFER TO COMMUNITY CAMPUS	491,187	491,187	491,187	-	491,187	-	100%
TRANSFER TO PRESCOTT PARK	284,463	284,463	284,463	-	284,463	-	100%
TOTAL GENERAL FUND	**157,856,390**	**29,193,340**	**29,193,340**	**194,562**	**29,387,901**	**128,468,489**	**19%**

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

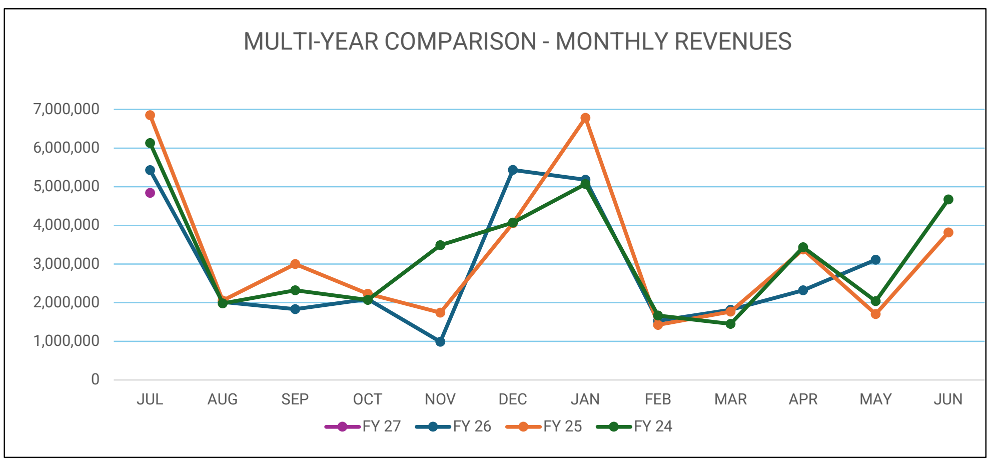
Month Ending July 31, 2026 - 8.3% of Fiscal Year



REVENUES LESS PROPERTY TAX	ESTIMATED REVENUES	% OF TOTAL REVENUES	PERIOD RECEIPTS	YEAR-TO-DATE RECEIVED	% RECEIVED
FEES, LICENSES, PERMITS	3,119,600	8.8%	199,551	199,551	6%
OTHER LOCAL SOURCES	13,117,423	37.1%	558,432	558,432	4%
NET PARKING REVENUE	2,500,000	7.1%	208,333	208,333	8%
INTEREST & PENALTIES	2,300,000	6.5%	268,163	268,163	12%
SCHOOL REVENUES	7,298,373	20.6%	1,654	1,654	0%
STATE REVENUES	3,526,787	10.0%	140,874	140,874	4%
USE OF FUND BALANCE	3,500,000	9.9%	3,500,000	3,500,000	100%
TOTAL	35,362,183	100.00%	4,877,006	4,877,006	14%

July
Annualized Use of Fund Balance and ARPA posted.

January
First Semester Tuition posted.



FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 27	4,843,539	-	-	-	-	-
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

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 27	-	-	-	-	-	-
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

GENERAL FUND DETAILED REVENUES

Month Ending July 31, 2026 - 8.3% of Fiscal Year

	ESTIMATED REVENUES	PERIOD RECEIPTS	YEAR TO DATE RECEIPTS	YTD %
FINANCE				
PROPERTY TAXES	124,494,207	0	0	0%
PROPERTY TAX-ABATED	(2,000,000)	(33,467)	(33,467)	2%
TOTAL PROPERTY TAXES	***122,494,207***	***(33,467)***	***(33,467)***	***0%***
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	14,000	965	965	7%
OTHER LICENSES	15,000	1,100	1,100	7%
PLANNING BOARD/BOA/SITE REVIEW	180,000	7,456	7,456	4%
BUILDING PERMITS	2,005,000	112,118	112,118	6%
POLICE ALARMS	30,000	0	0	0%
EXCAVATION PERMITS	75,000	3,900	3,900	5%
FLAGGING PERMIT	18,000	1,825	1,825	10%
SOLID WASTE	93,000	9,136	9,136	10%
BLASTING PERMIT	100	0	0	0%
NEW DRIVEWAY PERMIT	500	75	75	15%
OUTDOOR POOL	50,000	27,487	27,487	55%
RECREATION DEPARTMENT	482,000	24,785	24,785	5%
BOAT RAMP FEES	22,000	4,870	4,870	22%
RECREATION RENTALS	30,000	3,535	3,535	12%
HEALTH FOOD PERMITS	105,000	2,300	2,300	2%
TOTAL LOCAL FEES, LICENSES, AND PERMITS	***3,119,600***	***199,551***	***199,551***	***6%***
OTHER LOCAL SOURCES				
TIMBER TAX	100	0	0	0%
PAYMENTS IN LIEU OF TAXES	315,000	0	0	0%
MUNICIPAL AGENT FEES	79,000	7,077	7,077	9%
MOTOR VEHICLE FEES	5,950,000	532,481	532,481	9%
TITLE APPLICATIONS	9,000	902	902	10%
RECREATIONAL VEHICLE REGISTRATION	15,500	1,877	1,877	12%
PDA AIRPORT DISTRICT	2,650,000	0	0	0%
WATER/SEWER OVERHEAD	1,944,323	0	0	0%
SALE - MUNICIPAL PROP	6,000	0	0	0%
MISC REVENUE	70,000	9,066	9,066	13%
DOG LICENSES	16,000	452	452	3%
MARRIAGE LICENSES	2,200	315	315	14%
CERTIFICATES-BIRTH	30,000	3,156	3,156	11%
RENTAL OF CITY PROPERTY	115,000	2,656	2,656	2%
RENTAL OF CITY HALL COM	0	0	0	0%
CABLE FRANCHISE FEE	345,000	0	0	0%
POLICE HAND GUN PERMITS	300	0	0	0%
POLICE OUTSIDE DETAIL	280,000	0	0	0%
AMBULANCE FEES	1,275,000	0	0	0%
WELFARE DEPT REIMBURSEMENT	15,000	450	450	3%
TOTAL OTHER LOCAL SOURCES	***13,117,423***	***558,432***	***558,432***	***4%***

GENERAL FUND DETAILED REVENUES

Month Ending July 31, 2026 - 8.3% of Fiscal Year

	ESTIMATED REVENUES	PERIOD RECEIPTS	YEAR TO DATE RECEIPTS	YTD %
PARKING REVENUES				
PARKING METER FEE	4,728,000	509,572	509,572	11%
METER SPACE RENTAL	160,000	13,465	13,465	8%
CHARGING STATION	36,000	2,170	2,170	6%
PARKING AREA SERVICE AGREEMENT	12,140	398	398	3%
HANOVER TRANSIENT	3,134,550	364,318	364,318	12%
HANOVER PASSES	1,438,800	103,074	103,074	7%
HANOVER PARKING SIGN PERMIT	0	0	0	0%
FOUNDRY PL TRANSIENT	1,224,339	114,592	114,592	9%
FOUNDRY PL PASSES	921,600	75,874	75,874	8%
PASS REINSTATEMENT	750	0	0	0%
FOUNDRY PL PASS REINSTATEMENT	750	25	25	3%
PARKING VIOLATIONS	1,380,000	117,670	117,670	9%
IMMOBILIZATION ADMIN FEE	6,000	1,800	1,800	30%
TOTAL PARKING REVENUES	***13,042,929***	***1,302,958***	***1,302,958***	***10%***
TRANSFER TO PARKING FUND	(10,542,929)	(1,094,625)	(1,094,625)	10%
NET PARKING REVENUES FOR GENERAL FUND	***2,500,000***	***208,333***	***208,333***	***8%***
INTEREST & PENALTIES				
INTEREST ON TAXES	150,000	32,155	32,155	21%
INTEREST ON INVESTMENT	2,150,000	236,007	236,007	11%
TOTAL INTEREST & PENALTIES	***2,300,000***	***268,163***	***268,163***	***12%***
SCHOOL REVENUES				
TUITION	7,278,373	0	0	0%
OTHER SOURCES	20,000	1,654	1,654	8%
TOTAL SCHOOL REVENUES	***7,298,373***	***1,654***	***1,654***	*0%*
STATE REVENUES				
ROOMS AND MEALS TAX	2,318,945	0	0	0%
HIGHWAY BLOCK GRANT	466,868	140,874	140,874	30%
SCHOOL BLDG AID	740,974	0	0	0%
TOTAL STATE REVENUES	***3,526,787***	***140,874***	***140,874***	***4%***
USE OF FUND BALANCE				
USE OF FUND BALANCE	2,000,000	2,000,000	2,000,000	100%
RESERVE FOR DEBT	1,400,000	1,400,000	1,400,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	100,000	100,000	100,000	100%
USE OF RESERVE-BOND PAYMENT	0	0	0	0%
TOTAL USE OF FUND BALANCE	***3,500,000***	***3,500,000***	***3,500,000***	***100%***
TOTAL GENERAL FUND REVENUE	157,856,390	4,843,539	4,843,539	3%

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 2027 Annual Budget

Water Fund			Sewer Fund		
Full Accrual Budget	$	14,566,278	Full Accrual Budget	$	25,155,497
Cash Requirements	$	15,632,778	Cash Requirements	$	27,773,840

User Rate Structure - Fiscal Year 2027

Both water and sewer rate structures are based on a three-tier inclining rate, meaning, the first 5 units (a unit is 100 cubic feet of water or 748 gallons) of water consumed each month are billed using one rate, over 5 units and up to 10 units of water consumed are billed at a second 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 5 units	$4.56
Over 5 and up to 10 units	$6.17
Greater than 10 units	$7.61

Sewer Fund
Sewer charges are based on water consumption

	cost per unit of water
First 5 units	$17.47
Over 5 and up to 10 units	$20.03
Greater than 10 units	$23.01

Water Meter Charge
Meter charges are based on meter size

Meter Size	Monthly Rate
5/8"	$10.94
3/4"	$10.94
1"	$18.23
1 1/2"	$36.47
2"	$58.35
3"	$127.64
4"	$218.82
6"	$492.33
8"	$583.51
10"	$1,531.71

Water Irrigation User Rate
Irrigation charges are based on a three-tier inclining rate schedule

First 10 units or less	$8.91
Over 10 and up to 20 units	$14.48
Over 20 units	$17.27

Sewer Meter Charge
Meter charges are based on meter size

Meter Size	Monthly Rate
5/8"	$8.04
3/4"	$8.04
1"	$13.40
1 1/2"	$26.81
2"	$42.89
3"	$93.83
4"	$160.85
6"	$361.92
8"	$428.94
10"	$1,125.97

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

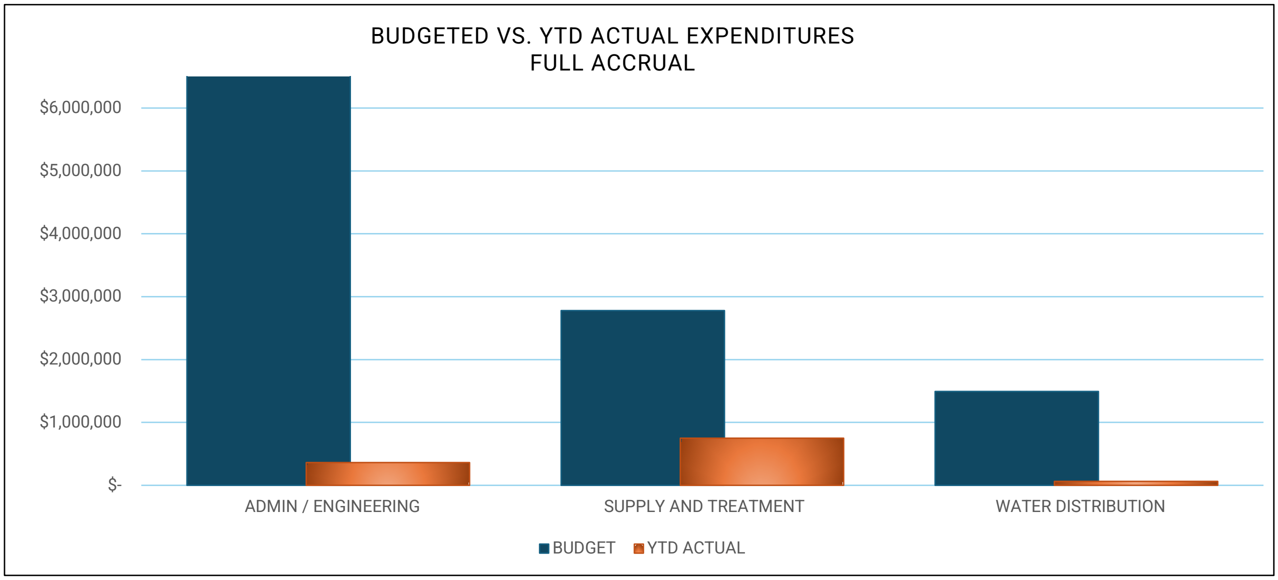
- *Water Consumption Fees:* Revenues based on metered water consumption
- *Other Charges:* Meter fees, hydrant rental, utility revenue, fire services, backflow testing, and capacity use surcharge
- *Air Force Operations:* Air Force reimbursement for operations at Pease Well
- *Other Financing Sources:*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

Sewer Revenue Fees

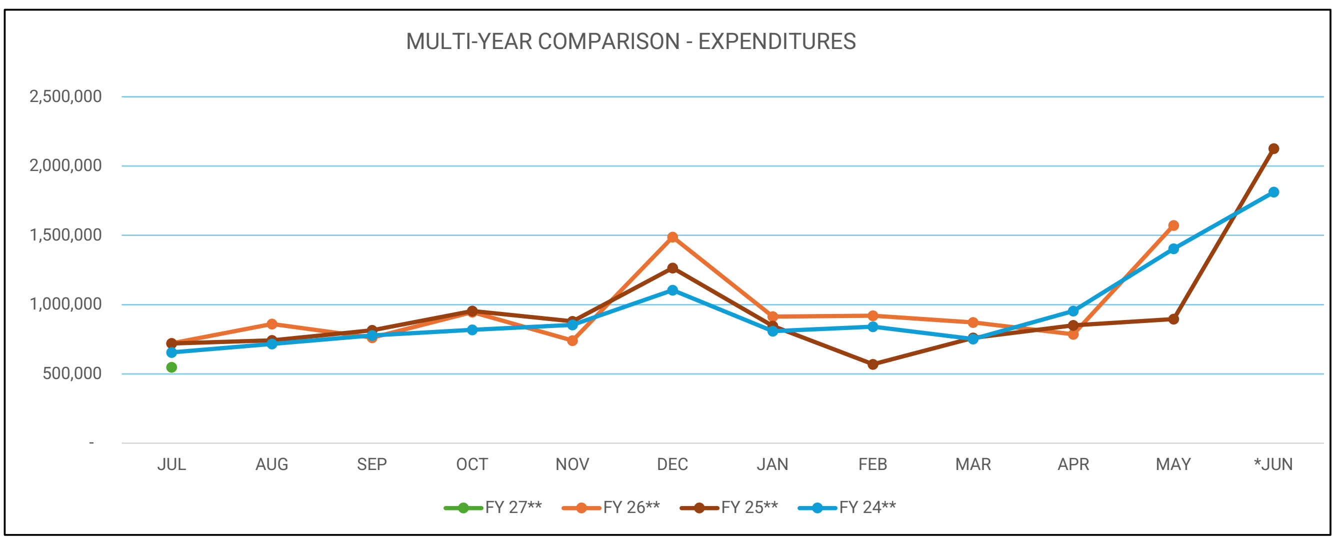
- *Sewer Fees:* Sewer charges based on water consumption
- *Other Charges:* Meter fees, septage, permits, and capacity use surcharge
- *State Revenues:* State Aid Grants
- *Other Financing Sources:* Interest on investments and special agreements

WATER FUND EXPENDITURES

Month Ending July 31, 2026 - 8.3% of Fiscal Year



WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
ADMIN / ENGINEERING	9,109,088	353,990	8,298	362,289	8,746,799	4.0%
SUPPLY AND TREATMENT	2,779,059	114,042	636,031	750,074	2,028,985	27.0%
WATER DISTRIBUTION	1,491,537	63,077	-	63,077	1,428,460	4.2%
AIR FORCE OPERATIONS	1,186,594	17,325	-	17,325	1,169,269	1.5%
TOTAL	**14,566,278**	**548,436**	**644,330**	**1,192,765**	**13,373,513**	**8.2%**



*June includes End of Year (EOY) Encumbrances

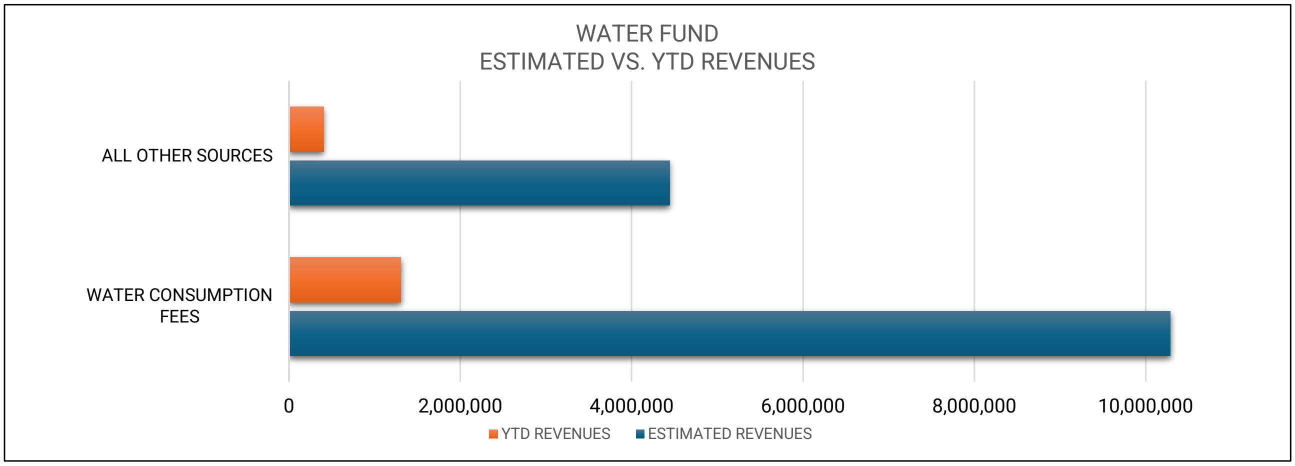
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 27**	548,436	-	-	-	-	-
FY 26**	721,015	860,177	762,249	945,211	741,172	1,487,974
FY 25**	719,773	741,692	814,958	954,211	879,676	1,264,339
FY 24**	655,500	716,920	777,153	818,563	853,041	1,104,030

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN w/ EOY Encumb
FY 27**	-	-	-	-	-	-
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

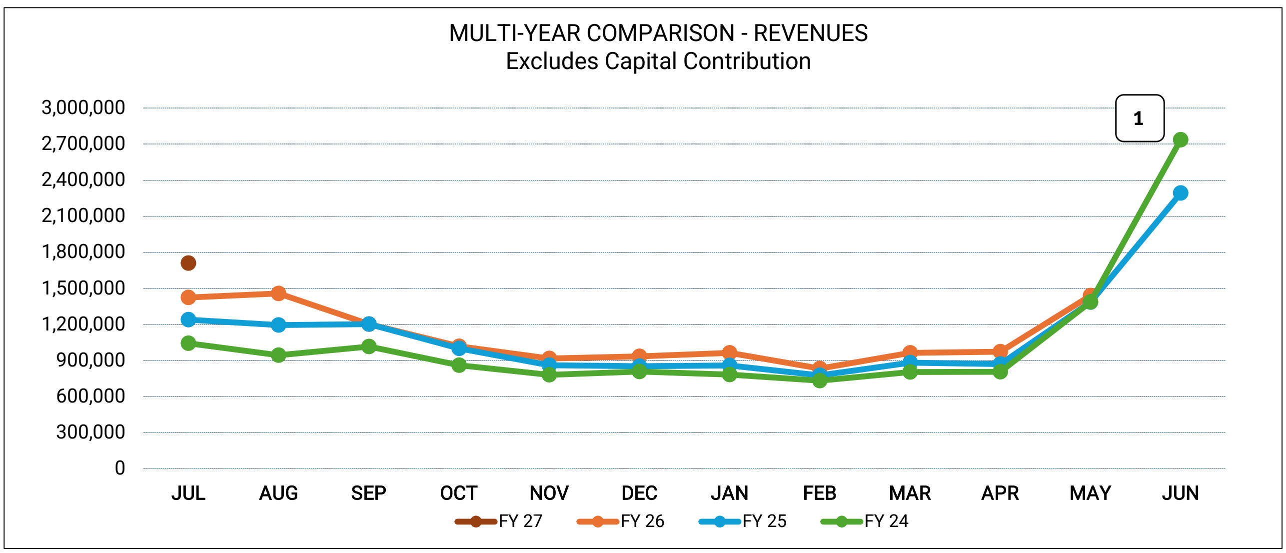
**includes Air Force Expense

WATER FUND REVENUES

Month Ending July 31, 2026 - 8.3% of Fiscal Year



WATER FUND *(see pg 8 for descriptions)*	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
WATER CONSUMPTION FEES	10,288,580	64.6%	1,306,891	12.7%
OTHER CHARGES	3,762,604	23.6%	355,167	9.4%
OTHER FINANCING SOURCES	680,000	4.3%	48,836	7.2%
AIR FORCE OPERATIONS	1,186,594	7.5%	-	0.0%
TOTAL	15,917,778	100.00%	1,710,893	10.7%



1 Reflects change in bond premium amortization method

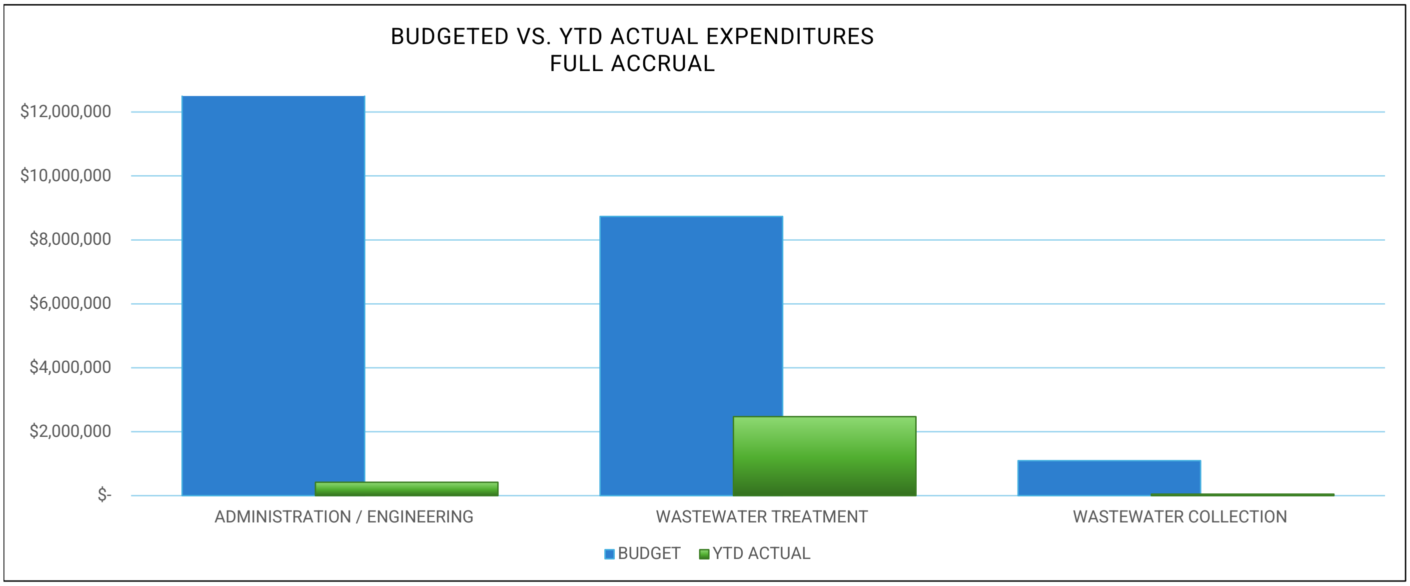
REVENUES: EXCLUDES CAPITAL CONTRIBUTION

FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 27	1,710,893	-	-	-	-	-
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

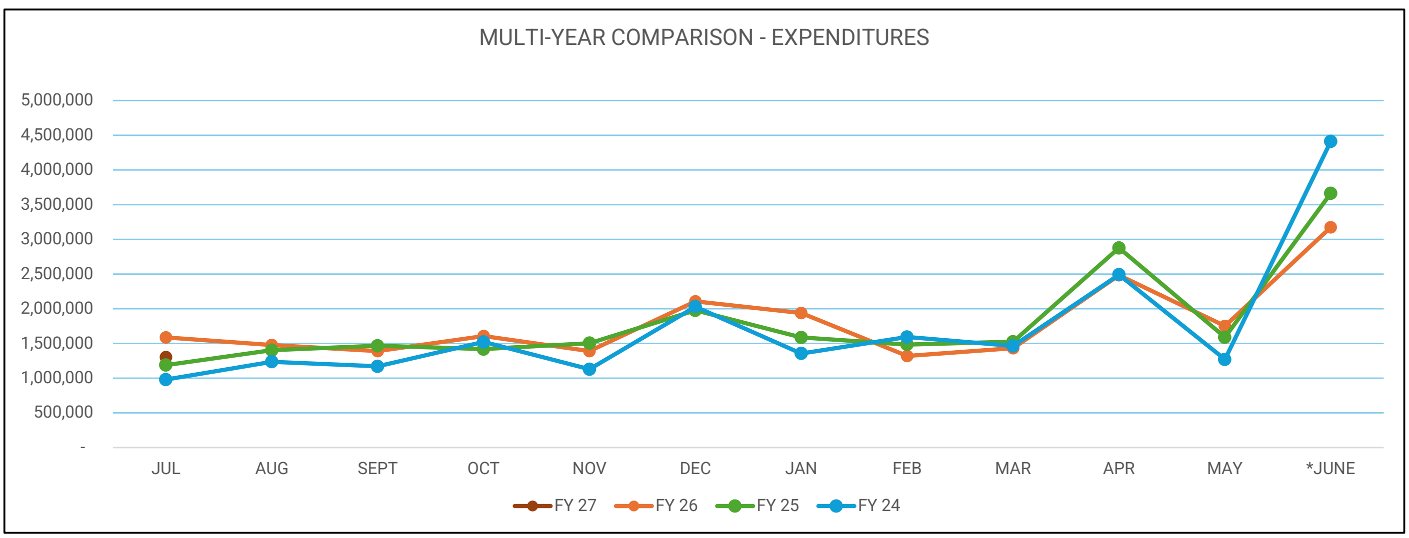
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 27	-	-	-	-	-	-
FY 26	964,398	833,683	964,563	974,057	1,440,440	-
FY 25	858,108	776,987	882,025	871,281	1,385,237	2,291,892
FY 24	782,967	733,006	804,284	807,387	1,387,215	2,736,444

SEWER FUND EXPENDITURES

Month Ending July 31, 2026 - 8.3% of Fiscal Year



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
ADMINISTRATION / ENGINEERING	14,774,807	410,266	8,298	418,564	14,356,243	2.8%
WASTEWATER TREATMENT	8,731,365	295,717	2,175,262	2,470,979	6,260,386	28.3%
WASTEWATER COLLECTION	1,098,481	47,340	-	47,340	1,051,141	4.3%
TRANSFER TO STORMWATER	550,844	550,844	-	550,844	-	100.0%
TOTAL	**25,155,497**	**1,304,167**	**2,183,561**	**3,487,727**	**21,667,770**	**13.86%**



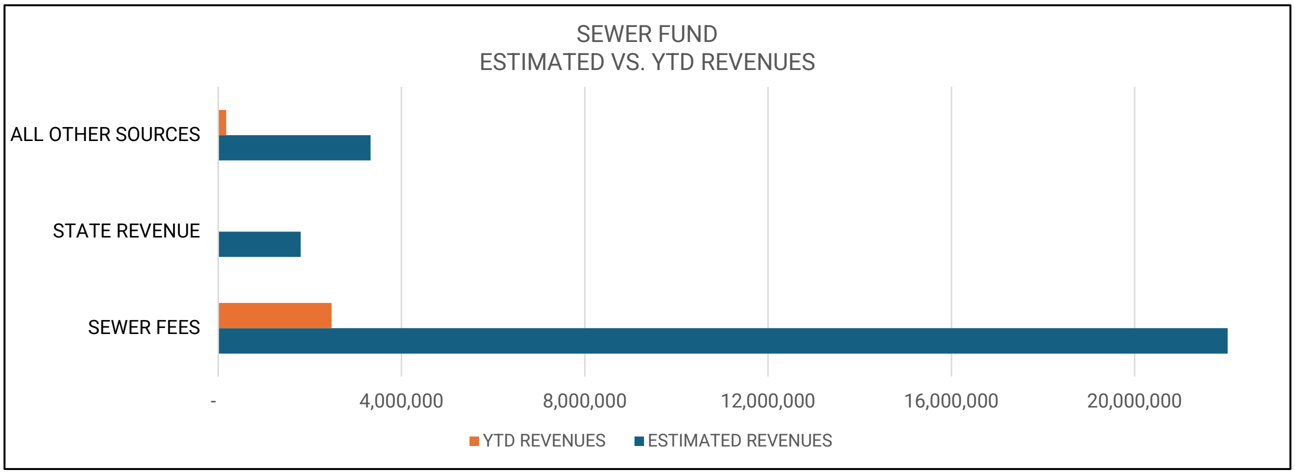
*June includes End of Year (EOY) Encumbrances

FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 27	1,304,167	-	-	-	-	-
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

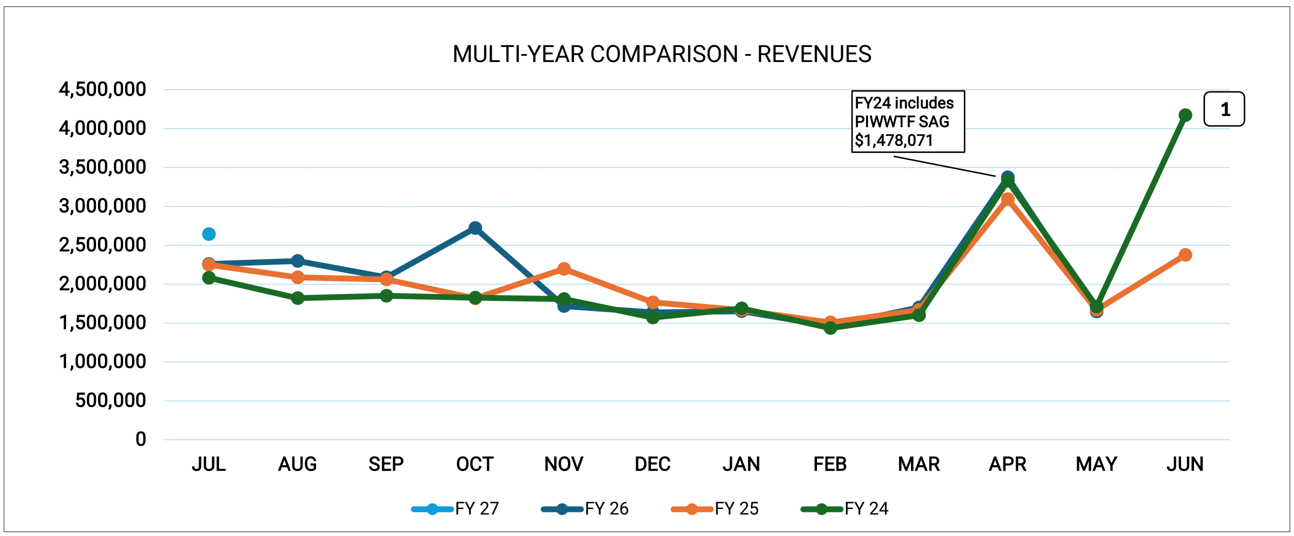
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN w/ EOY Encumb
FY 27	-	-	-	-	-	-
FY 26	1,809,742	1,534,687	1,859,873	2,400,213	1,657,387	-
FY 25	1,937,312	1,319,836	1,430,605	2,483,697	1,752,897	3,173,562
FY 24	1,586,194	1,485,060	1,525,520	2,875,819	1,589,112	3,662,466

SEWER FUND REVENUES

Month Ending July 31, 2026 - 8.3% of Fiscal Year



SEWER FUND *(see pg 8 for descriptions)*	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	23,047,666	81.8%	2,473,399	10.7%
OTHER CHARGES	1,551,845	5.5%	93,156	6.0%
STATE REVENUE	1,800,404	6.4%	-	0.0%
OTHER FINANCING SOURCES	1,773,925	6.3%	78,179	4.4%
TOTAL	28,173,840	100.00%	2,644,733	9.4%



1 Reflects change in bond premium amortization method

FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 27	2,644,733	-	-	-	-	-
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

FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 27	-	-	-	-	-	-
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

PARKING AND TRANSPORTATION FUND

Month Ending July 31, 2026 - 8.3% of Fiscal Year

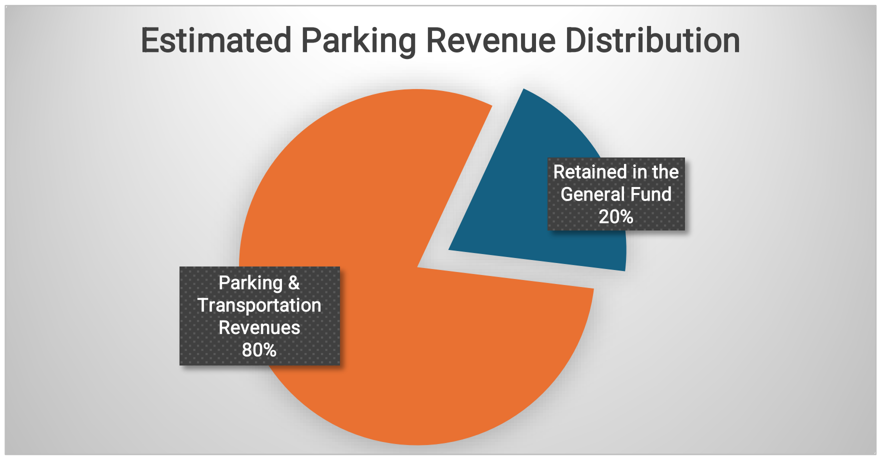
The Parking & Transportation Fund is a Special Revenue Fund that accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

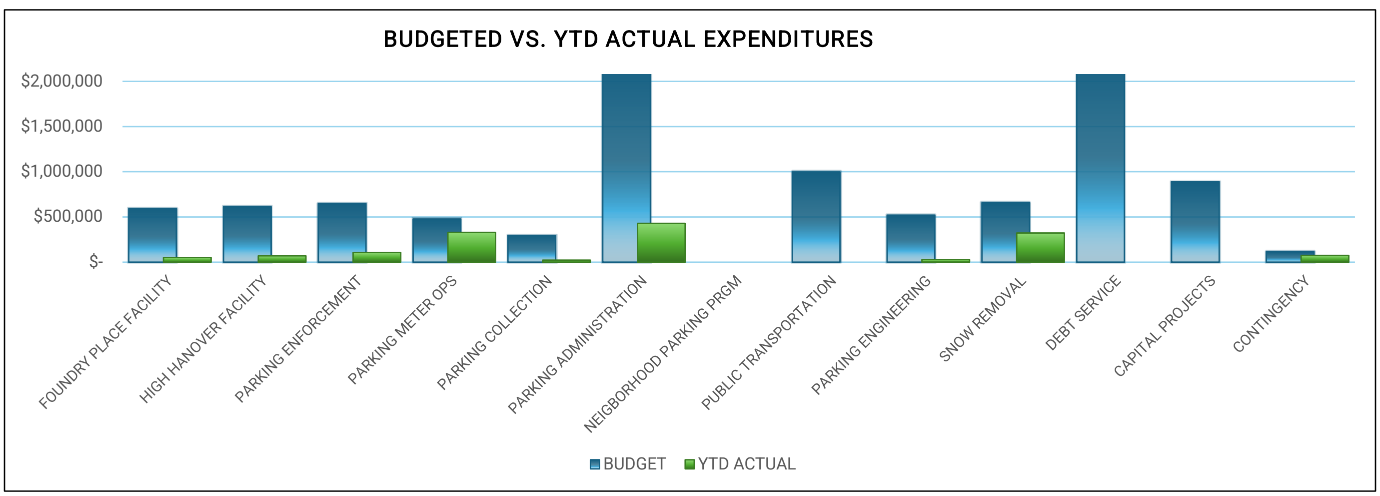
Parking and Transportation expenditures are funded 100% from parking related revenues. Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund. The pie chart below displays the distribution of revenues between the General Fund and the Parking and Transportation Fund.

Estimated Revenues from Parking-related fees are estimated for FY27 to be just over $13 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	FY27 BUDGETED APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
FOUNDRY PLACE FACILITY	591,641	33,863	17,891	51,754	539,887	8.7%
HIGH HANOVER FACILITY	614,217	39,792	30,401	70,193	544,024	11.4%
PARKING ENFORCEMENT	648,892	34,026	73,750	107,776	541,116	16.6%
PARKING METER OPS	477,697	87	329,594	329,681	148,016	69.0%
PARKING COLLECTION	295,990	22,678	-	22,678	273,312	7.7%
PARKING ADMINISTRATION	2,316,221	425,546	4,031	429,577	1,886,644	18.5%
NEIGHBORHOOD PARKING PRGM	-	-	-	-	-	0.0%
PUBLIC TRANSPORTATION	998,257	-	-	-	998,257	0.0%
PARKING ENGINEERING	520,156	28,970	-	28,970	491,186	5.6%
SNOW REMOVAL	658,167	322,775	-	322,775	335,392	49.0%
DEBT SERVICE	2,415,691	-	-	-	2,415,691	0.0%
CAPITAL PROJECTS	890,000	-	-	-	890,000	0.0%
CONTINGENCY	116,000	75,000	-	75,000	41,000	64.7%
TOTAL	10,542,929	982,739	455,667	1,438,406	9,104,523	13.6%