City of Portsmouth, New Hampshire

Fiscal Year 2027
Monthly Financial Summary Report

Month Ending September 30, 2026 - 25.0% 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

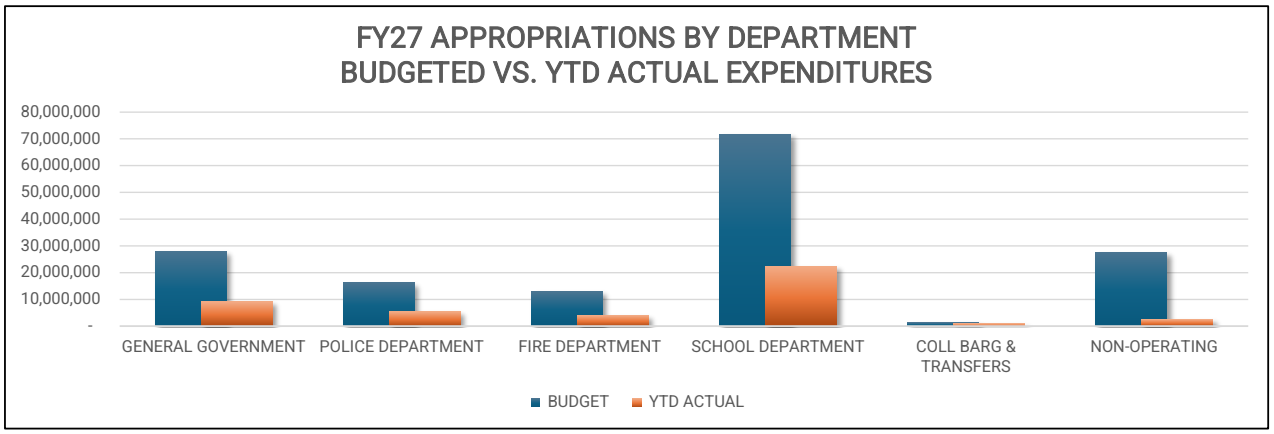
		Approved	% of Total
Local Fees, Licenses, Permits	$	3,119,600	2.0%
Other Local Sources		13,117,423	8.3%
Net Parking Revenues		2,500,000	1.6%
Interest/Penalties		2,300,000	1.5%
School Tuition/Other		7,298,373	4.6%
State Revenues		3,526,787	2.2%
Use of Fund Balance		3,500,000	2.2%
Estimated Property Tax		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 September 30, 2026 - 25.0% of Fiscal Year



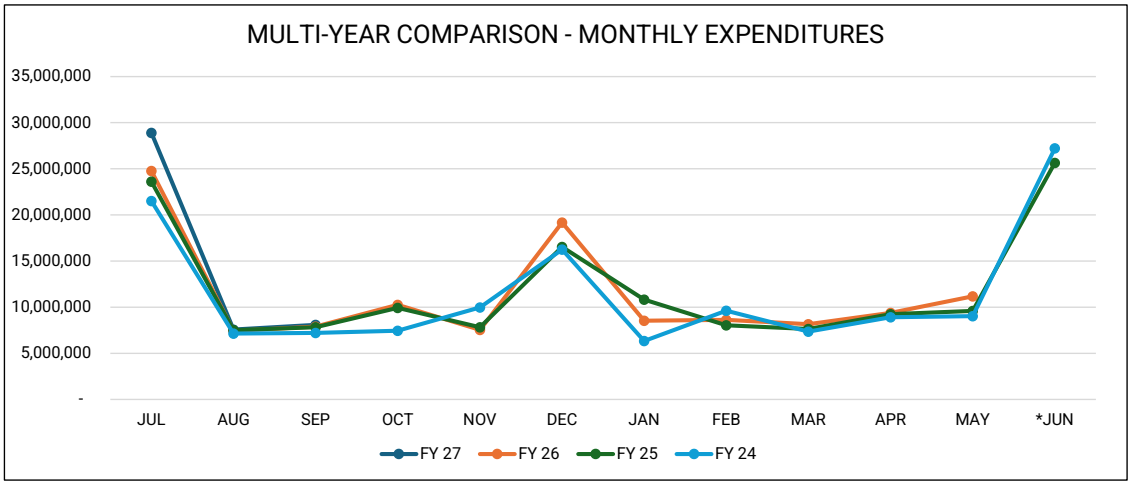
GENERAL FUND	FY27 BUDGETED APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
OPERATING						
GENERAL GOVERNMENT	28,011,838	1,889,746	350,018	9,095,644	18,916,194	32%
POLICE DEPARTMENT	16,189,837	1,105,461	100,146	5,471,325	10,718,512	34%
FIRE DEPARTMENT	12,914,260	892,440	26,381	4,059,537	8,854,723	31%
SCHOOL DEPARTMENT	71,637,655	3,926,555	-	22,219,345	49,418,310	31%
COLLECTIVE BARGAINING	460,000	-	-	-	460,000	
*TRANSFER TO OTHER FUNDS	975,650	-	-	975,650	-	100%
TOTAL OPERATING	**130,189,240**	**7,814,202**	**476,545**	**41,821,500**	**88,367,740**	**32%**
NON-OPERATING						
DEBT SERVICE	14,327,355	-	-	4,170	14,323,185	0%
COUNTY TAX	6,225,610	-	-	-	6,225,610	0%
CAPITAL OUTLAY	1,445,000	34,176	100,662	134,838	1,310,162	9%
OTHER NON-OPERATING	5,669,185	230,852	7,550	2,514,482	3,154,703	44%
TOTAL NON-OPERATING	**27,667,150**	**265,028**	**108,212**	**2,653,490**	**25,013,660**	**10%**
TOTAL	**157,856,390**	**8,079,230**	**584,757**	**44,474,990**	**113,381,400**	**28%**

* 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	28,903,830	7,575,758	8,079,230	-	-	-
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

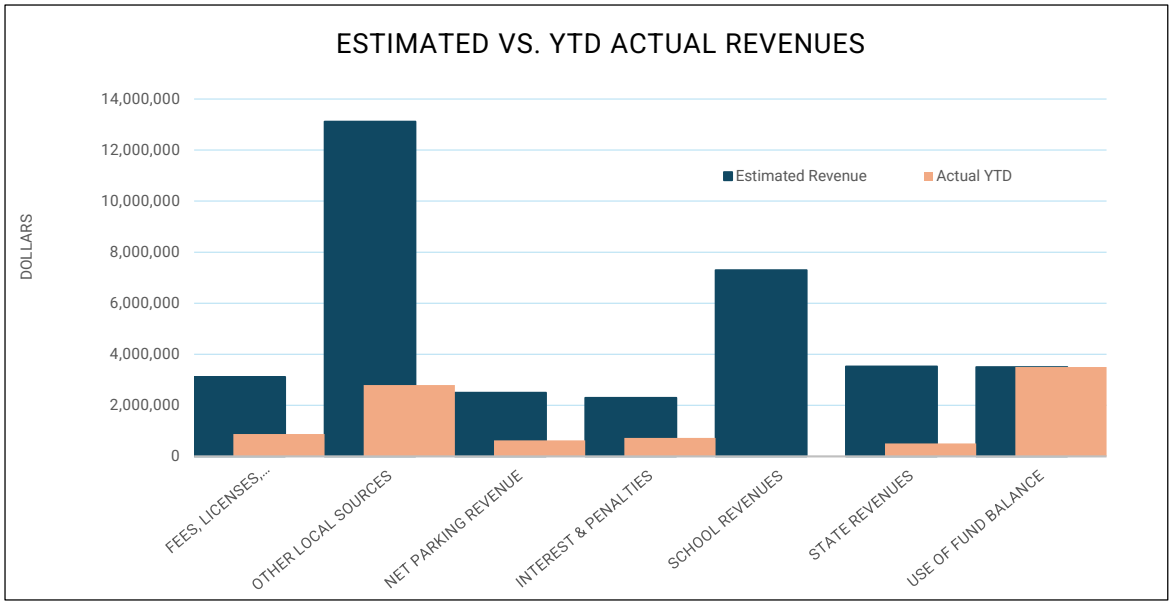
Month Ending September 30, 2026 - 25.0% of Fiscal Year

	FY27 BUDGETED APPROPRIATION	PERIOD EXPENDITURES	YEAR TO DATE ACTUAL	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPEND & ENCUMB
GENERAL GOVERNMENT							
Salaries	13,395,060	997,296	2,917,488	-	2,917,488	10,477,572	22%
Part Time Salaries	1,013,540	98,978	282,349	-	282,349	731,191	28%
Overtime	391,500	29,885	79,628	-	79,628	311,872	20%
Longevity	72,352	-	-	-	-	72,352	0%
* Leave at Termination	350,000	-	350,000	-	350,000	-	100%
* Health Insurance	2,564,111	-	2,564,111	-	2,564,111	-	100%
Health Premium Stipend	21,700	4,275	4,275	-	4,275	17,425	20%
Retirement	1,726,165	131,505	370,222	-	370,222	1,355,943	21%
Other Benefits	1,619,607	101,428	775,810	-	775,810	843,797	48%
Other Operating	6,857,803	526,379	1,401,741	350,018	1,751,760	5,106,043	26%
GENERAL GOVERNMENT TOTAL	28,011,838	1,889,746	8,745,625	350,018	9,095,644	18,916,194	32%
**Annualized Expenditures*	(2,914,111)	-	(2,914,111)	-	(2,914,111)	-	
Net Total	25,097,727	1,889,746	5,831,514	350,018	6,181,533	18,916,194	21%
POLICE DEPARTMENT							
Salaries	7,969,593	557,980	1,642,161	-	1,642,161	6,327,432	21%
Part Time Salaries	213,159	15,578	39,136	-	39,136	174,024	18%
Overtime	776,106	103,470	265,250	-	265,250	510,856	34%
Holiday	261,546	20,425	40,005	-	40,005	221,541	15%
Longevity	70,469	-	-	-	-	70,469	0%
Stipends	184,382	3,189	5,955	-	5,955	178,427	3%
Special Detail	106,913	25,578	29,885	-	29,885	77,028	28%
* Leave at Termination	180,203	-	180,203	-	180,203	-	100%
* Health Insurance	1,985,955	-	1,985,955	-	1,985,955	-	100%
Health Premium Stipend	14,000	3,833	3,833	-	3,833	10,167	27%
Retirement	2,530,285	191,591	534,263	-	534,263	1,996,022	21%
Other Benefits	668,630	33,236	293,955	-	293,955	374,675	44%
Other Operating	1,228,596	150,582	350,579	100,146	450,725	777,871	37%
POLICE DEPARTMENT TOTAL	16,189,837	1,105,461	5,371,179	100,146	5,471,325	10,718,512	34%
**Annualized Expenditures*	(2,166,158)	-	(2,166,158)	-	(2,166,158)	-	
Net Total	14,023,679	1,105,461	3,205,021	100,146	3,305,167	10,718,512	24%
FIRE DEPARTMENT							
Salaries	5,474,667	385,195	1,126,593	-	1,126,593	4,348,074	21%
Part Time Salaries	41,079	3,926	12,584	-	12,584	28,495	31%
Overtime	1,602,948	145,153	425,746	-	425,746	1,177,202	27%
Holiday	228,548	15,813	32,436	-	32,436	196,112	14%
Longevity	34,539	-	-	-	-	34,539	0%
Certification Stipends	414,459	28,313	82,436	-	82,436	332,023	20%
* Leave at Termination	120,084	-	120,084	-	120,084	-	100%
* Health Insurance	1,036,079	-	1,036,079	-	1,036,079	-	100%
Health Premium Stipend	240,696	43,783	43,783	-	43,783	196,913	18%
Retirement	2,244,791	166,279	482,570	-	482,570	1,762,221	21%
Other Benefits	640,530	16,704	451,060	-	451,060	189,470	70%
Other Operating	835,840	87,274	219,786	26,381	246,167	589,673	29%
FIRE DEPARTMENT TOTAL	12,914,260	892,440	4,033,156	26,381	4,059,537	8,854,723	31%
**Annualized Expenditures*	(1,156,163)	-	(1,156,163)	-	(1,156,163)		
Net Total	11,758,097	892,440	2,876,993	26,381	2,903,374	8,854,723	25%
SCHOOL DEPARTMENT							
Salaries	35,378,799	2,647,526	4,868,180	-	4,868,180	30,510,619	14%
* Leave at Termination	250,000	-	250,000	-	250,000	-	100%
* Health Insurance	13,252,507	-	13,252,507	-	13,252,507	-	100%
Retirement	6,288,816	451,674	816,918	-	816,918	5,471,898	13%
Other Benefits	4,171,794	282,287	611,040	-	611,040	3,560,754	15%
Other Operating	12,295,739	545,069	2,420,699	-	2,420,699	9,875,040	20%
SCHOOL DEPARTMENT TOTAL	71,637,655	3,926,555	22,219,345	-	22,219,345	49,418,310	31%
**Annualized Expenditures*	(13,502,507)	-	(13,502,507)	-	(13,502,507)	-	
Net Total	58,135,148	3,926,555	8,716,838	-	8,716,838	49,418,310	15%
NON-OPERATING							
Debt Service	14,327,355	-	4,170	-	4,170	14,323,185	0%
County Tax	6,225,610	-	-	-	-	6,225,610	0%
Capital Outlay	1,445,000	34,176	34,176	100,662	134,838	1,310,162	9%
Other Non-Operating	5,669,185	230,852	2,506,932	7,550	2,514,482	3,154,703	44%
NON-OPERATING TOTAL	27,667,150	265,028	2,545,278	108,212	2,653,490	25,013,660	10%
COLLECTIVE BARGAINING CONTINGENCY	460,000	-	-	-	-	460,000	0%
TRANSFER TO INDOOR POOL	200,000	-	200,000	-	200,000	-	100%
TRANSFER TO COMMUNITY CAMPUS	491,187	-	491,187	-	491,187	-	100%
TRANSFER TO PRESCOTT PARK	284,463	-	284,463	-	284,463	-	100%
TOTAL GENERAL FUND	**157,856,390**	**8,079,230**	**43,890,232**	**584,757**	**44,474,990**	**113,381,400**	**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

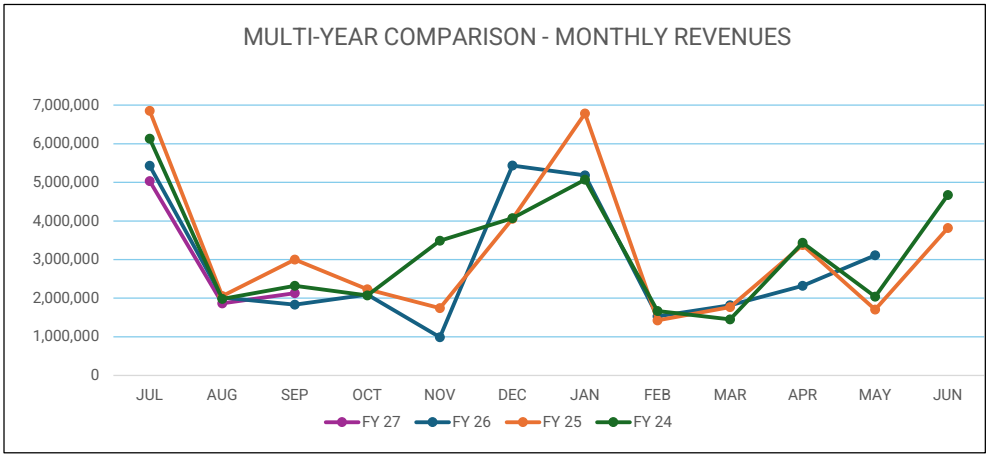
Month Ending September 30, 2026 - 25.0% of Fiscal Year



REVENUES LESS PROPERTY TAX	ESTIMATED REVENUES	% OF TOTAL REVENUES	PERIOD RECEIPTS	YEAR-TO-DATE RECEIVED	% RECEIVED
FEES, LICENSES, PERMITS	3,119,600	8.8%	300,551	874,122	28%
OTHER LOCAL SOURCES	13,117,423	37.1%	1,040,389	2,792,599	21%
NET PARKING REVENUE	2,500,000	7.1%	208,333	625,000	25%
INTEREST & PENALTIES	2,300,000	6.5%	205,808	722,277	31%
SCHOOL REVENUES	7,298,373	20.6%	2,832	4,485	0%
STATE REVENUES	3,526,787	10.0%	370,487	511,361	14%
USE OF FUND BALANCE	3,500,000	9.9%	0	3,500,000	100%
TOTAL	35,362,183	100.00%	2,128,399	9,029,845	26%

July
Annualized Use of Fund Balance and ARPA posted.

January
First Semester Tuition posted.



FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 27	5,034,360	1,867,086	2,128,399	-	-	-
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 September 30, 2026 - 25.0% 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)	(576)	(34,043)	2%
TOTAL PROPERTY TAXES	***122,494,207***	***(576)***	***(34,043)***	***0%***
LOCAL FEES, LICENSES, PERMITS				
OTHER FEES	14,000	106	3,536	25%
OTHER LICENSES	15,000	2,820	4,120	27%
PLANNING BOARD/BOA/SITE REVIEW	180,000	10,923	25,860	14%
BUILDING PERMITS	2,005,000	169,519	569,805	28%
POLICE ALARMS	30,000	0	0	0%
EXCAVATION PERMITS	75,000	8,700	20,700	28%
FLAGGING PERMIT	18,000	2,125	5,300	29%
SOLID WASTE	93,000	7,619	28,113	30%
BLASTING PERMIT	100	0	0	0%
NEW DRIVEWAY PERMIT	500	150	225	45%
OUTDOOR POOL	50,000	1,429	46,297	93%
RECREATION DEPARTMENT	482,000	20,995	71,223	15%
BOAT RAMP FEES	22,000	1,550	9,958	45%
RECREATION RENTALS	30,000	2,049	12,704	42%
HEALTH FOOD PERMITS	105,000	72,567	76,282	73%
TOTAL LOCAL FEES, LICENSES, AND PERMITS	***3,119,600***	***300,551***	***874,122***	***28%***
OTHER LOCAL SOURCES				
TIMBER TAX	100	0	0	0%
PAYMENTS IN LIEU OF TAXES	315,000	0	30,000	10%
MUNICIPAL AGENT FEES	79,000	7,245	21,090	27%
MOTOR VEHICLE FEES	5,950,000	570,068	1,672,804	28%
TITLE APPLICATIONS	9,000	906	2,648	29%
RECREATIONAL VEHICLE REGISTRATION	15,500	140	3,288	21%
PDA AIRPORT DISTRICT	2,650,000	193	193	0%
WATER/SEWER OVERHEAD	1,944,323	163,184	489,551	25%
SALE - MUNICIPAL PROP	6,000	0	7,596	127%
MISC REVENUE	70,000	13,156	27,688	40%
DOG LICENSES	16,000	273	1,080	7%
MARRIAGE LICENSES	2,200	273	874	40%
CERTIFICATES-BIRTH	30,000	2,720	8,285	28%
RENTAL OF CITY PROPERTY	115,000	28,596	31,558	27%
RENTAL OF CITY HALL COM	0	0	0	0%
CABLE FRANCHISE FEE	345,000	0	88,406	26%
POLICE HAND GUN PERMITS	300	70	70	23%
POLICE OUTSIDE DETAIL	280,000	100,542	122,872	44%
AMBULANCE FEES	1,275,000	153,023	283,921	22%
WELFARE DEPT REIMBURSEMENT	15,000	0	675	5%
TOTAL OTHER LOCAL SOURCES	***13,117,423***	***1,040,389***	***2,792,599***	***21%***

GENERAL FUND DETAILED REVENUES

Month Ending September 30, 2026 - 25.0% of Fiscal Year

	ESTIMATED REVENUES	PERIOD RECEIPTS	YEAR TO DATE RECEIPTS	YTD %
PARKING REVENUES				
PARKING METER FEE	4,728,000	437,742	1,466,124	31%
METER SPACE RENTAL	160,000	21,710	50,160	31%
CHARGING STATION	36,000	2,644	7,843	22%
PARKING AREA SERVICE AGREEMENT	12,140	0	398	3%
HANOVER TRANSIENT	3,134,550	274,153	1,025,135	33%
HANOVER PASSES	1,438,800	124,081	340,895	24%
HANOVER PARKING SIGN PERMIT	0	0	0	0%
FOUNDRY PL TRANSIENT	1,224,339	75,252	284,628	23%
FOUNDRY PL PASSES	921,600	70,856	211,170	23%
PASS REINSTATEMENT	750	0	0	0%
FOUNDRY PL PASS REINSTATEMENT	750	25	50	7%
PARKING VIOLATIONS	1,380,000	120,140	368,535	27%
IMMOBILIZATION ADMIN FEE	6,000	1,200	3,600	60%
MISC PARKING REVENUE	0	0	4,740	0%
TOTAL PARKING REVENUES	***13,042,929***	***1,127,802***	***3,763,279***	***29%***
TRANSFER TO PARKING FUND	(10,542,929)	(919,468)	(3,138,279)	30%
NET PARKING REVENUES FOR GENERAL FUND	***2,500,000***	***208,333***	***625,000***	***25%***
INTEREST & PENALTIES				
INTEREST ON TAXES	150,000	4,663	76,727	51%
INTEREST ON INVESTMENT	2,150,000	201,145	645,550	30%
TOTAL INTEREST & PENALTIES	***2,300,000***	***205,808***	***722,277***	***31%***
SCHOOL REVENUES				
TUITION	7,278,373	2,432	2,432	0%
OTHER SOURCES	20,000	400	2,054	10%
TOTAL SCHOOL REVENUES	***7,298,373***	***2,832***	***4,485***	*0%*
STATE REVENUES				
ROOMS AND MEALS TAX	2,318,945	0	0	0%
HIGHWAY BLOCK GRANT	466,868	0	140,874	30%
SCHOOL BLDG AID	740,974	370,487	370,487	50%
TOTAL STATE REVENUES	***3,526,787***	***370,487***	***511,361***	***14%***
USE OF FUND BALANCE				
USE OF FUND BALANCE	2,000,000	0	2,000,000	100%
RESERVE FOR DEBT	1,400,000	0	1,400,000	100%
RESERVE FOR TAX ASSESSMENT APPRAISALS	100,000	0	100,000	100%
USE OF RESERVE-BOND PAYMENT	0	0	0	0%
TOTAL USE OF FUND BALANCE	***3,500,000***	***0***	***3,500,000***	***100%***
TOTAL GENERAL FUND REVENUE	**157,856,390**	**2,127,823**	**8,995,802**	**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 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

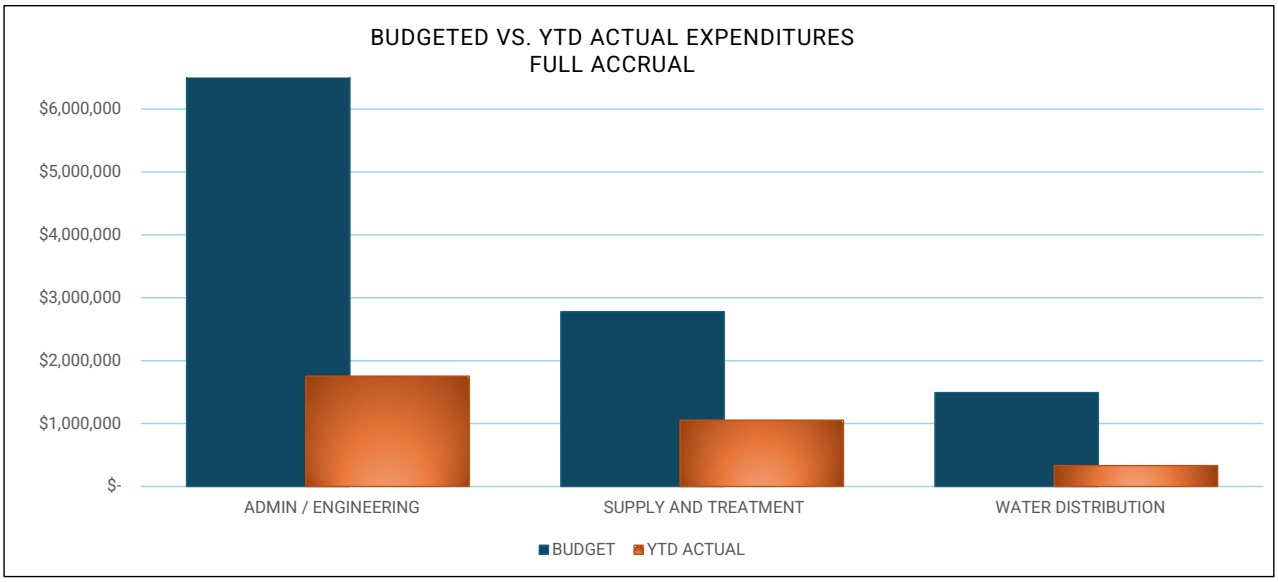
- *Water Consumption Fees:* Revenues based on metered water consumption
- *Other Charges:* Meter fees, hydrant rental, utility revenue, fire services, backflow testing, and capacity use surcharge
- *Air Force Operations:* Air Force reimbursement for operations at Pease Well
- *Other Financing Sources:*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

Sewer Revenue Fees

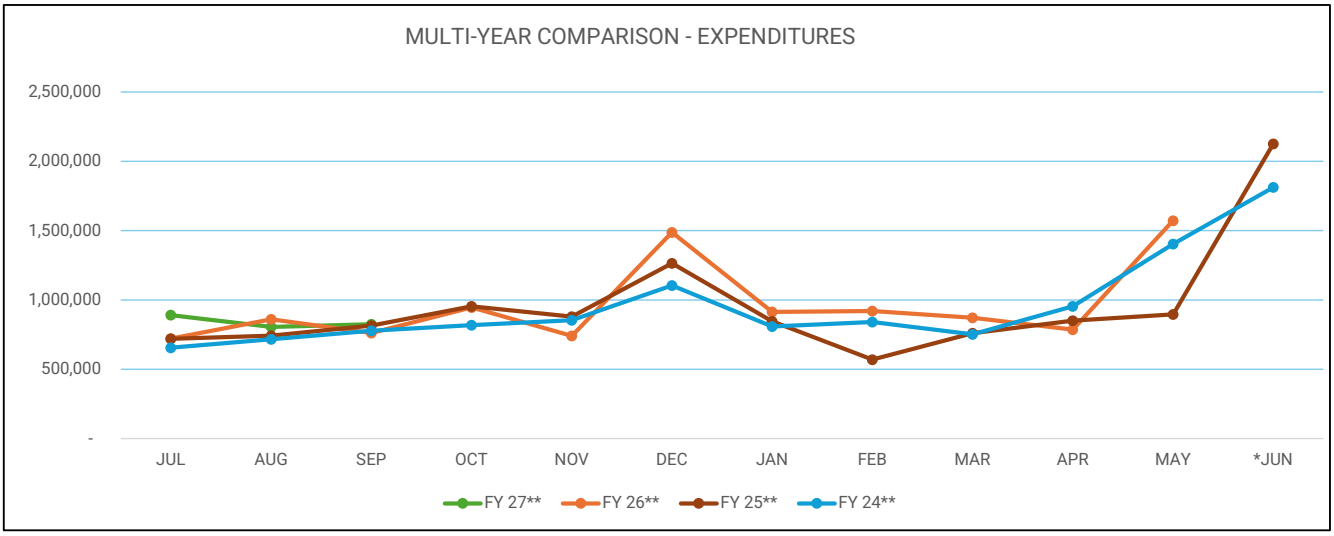
- *Sewer Fees:* Sewer charges based on water consumption
- *Other Charges:* Meter fees, septage, permits, and capacity use surcharge
- *State Revenues:* State Aid Grants
- *Other Financing Sources:* Interest on investments and special agreements

WATER FUND EXPENDITURES

Month Ending September 30, 2026 - 25.0% of Fiscal Year



WATER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
ADMIN / ENGINEERING	9,109,088	511,914	15,413	1,754,703	7,354,385	19.3%
SUPPLY AND TREATMENT	2,779,059	172,663	585,283	1,054,455	1,724,604	37.9%
WATER DISTRIBUTION	1,491,537	111,165	86,825	331,965	1,159,572	22.3%
AIR FORCE OPERATIONS	1,186,594	29,125	-	66,767	1,119,827	5.6%
TOTAL	**14,566,278**	**824,868**	**687,521**	**3,207,890**	**11,358,388**	**22.0%**



*June includes End of Year (EOY) Encumbrances

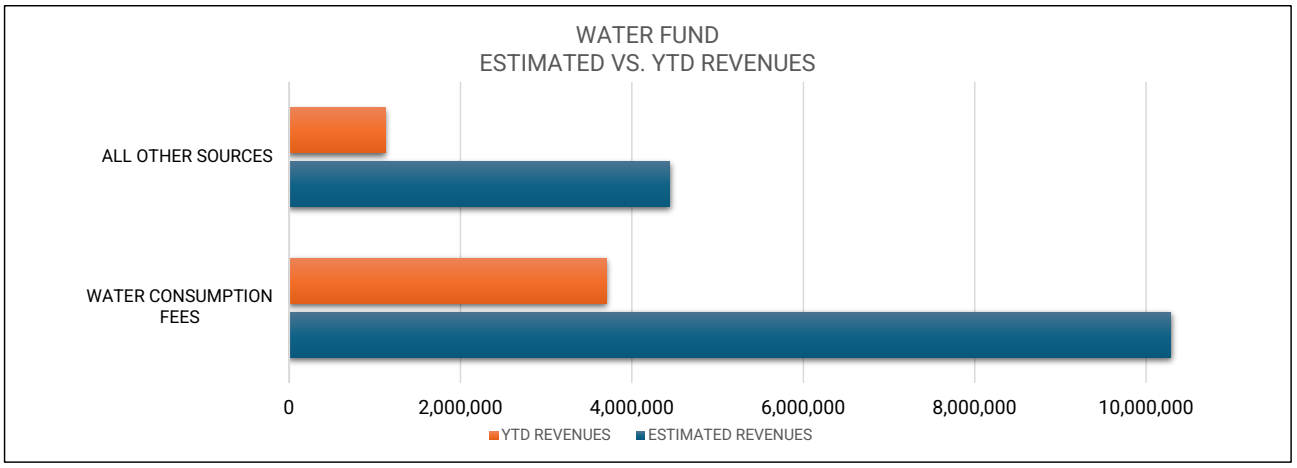
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 27**	890,200	805,301	824,868	-	-	-
FY 26**	721,015	860,177	762,249	945,211	741,172	1,487,974
FY 25**	719,773	741,692	814,958	954,211	879,676	1,264,339
FY 24**	655,500	716,920	777,153	818,563	853,041	1,104,030

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

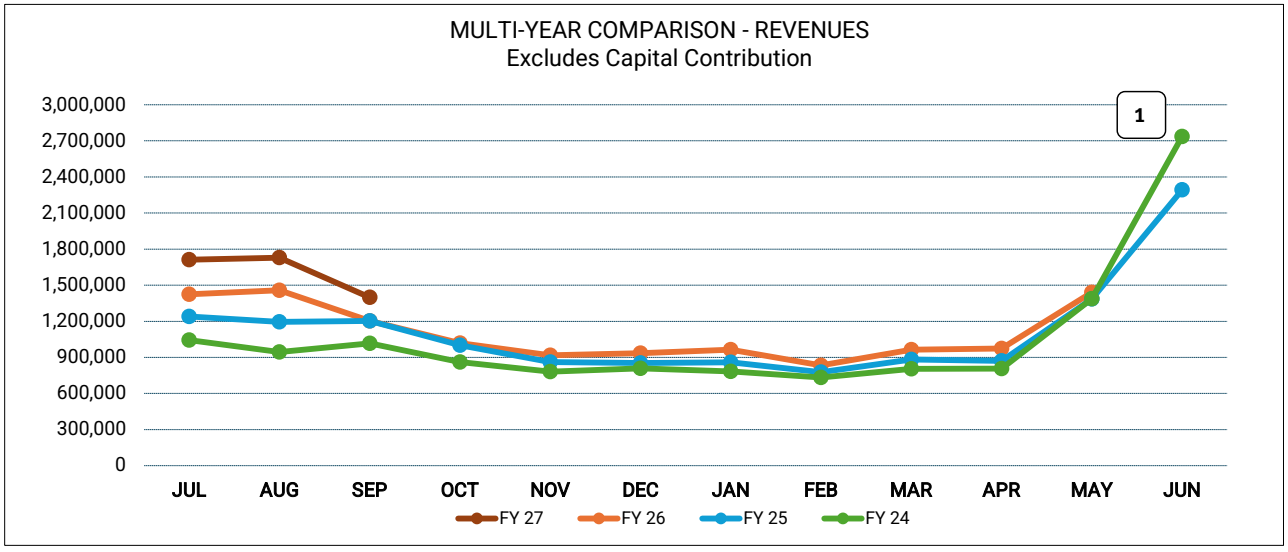
**includes Air Force Expense

WATER FUND REVENUES

Month Ending September 30, 2026 - 25.0% 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%	3,701,661	36.0%
OTHER CHARGES	3,762,604	23.6%	957,874	25.5%
OTHER FINANCING SOURCES	680,000	4.3%	161,270	23.7%
AIR FORCE OPERATIONS	1,186,594	7.5%	17,558	1.5%
TOTAL	15,917,778	100.00%	4,838,363	30.4%



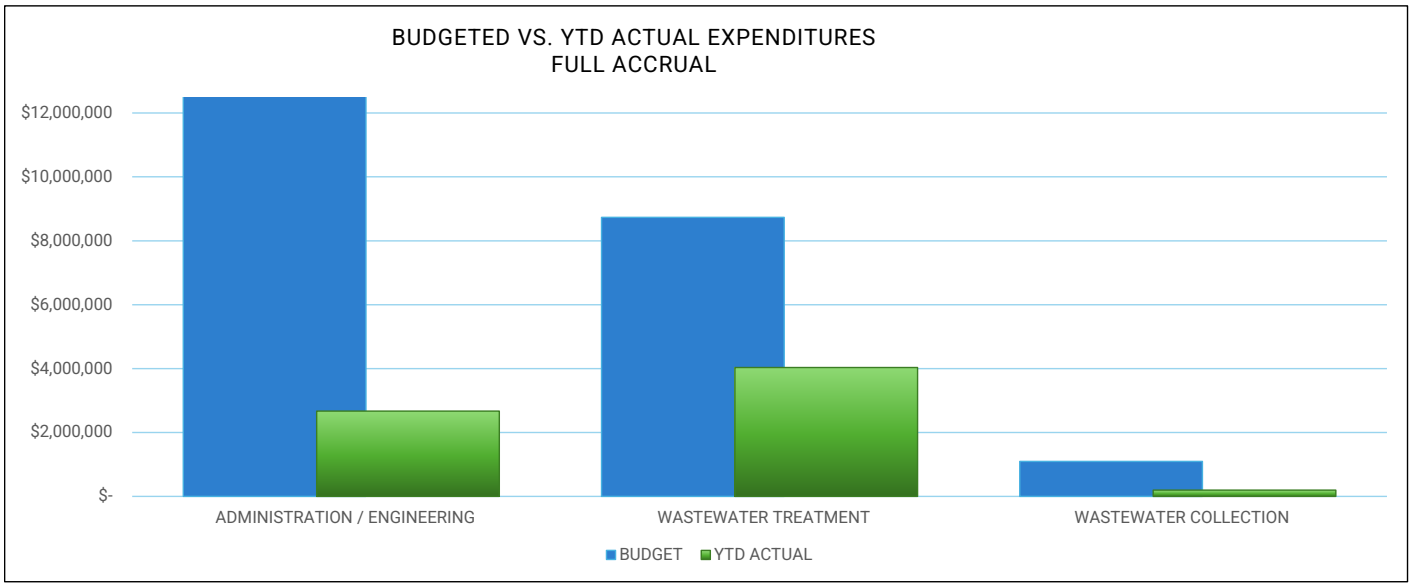
1 Reflects change in bond premium amortization method

REVENUES: EXCLUDES CAPITAL CONTRIBUTION						
FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 27	1,711,157	1,728,651	1,398,555	-	-	-
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

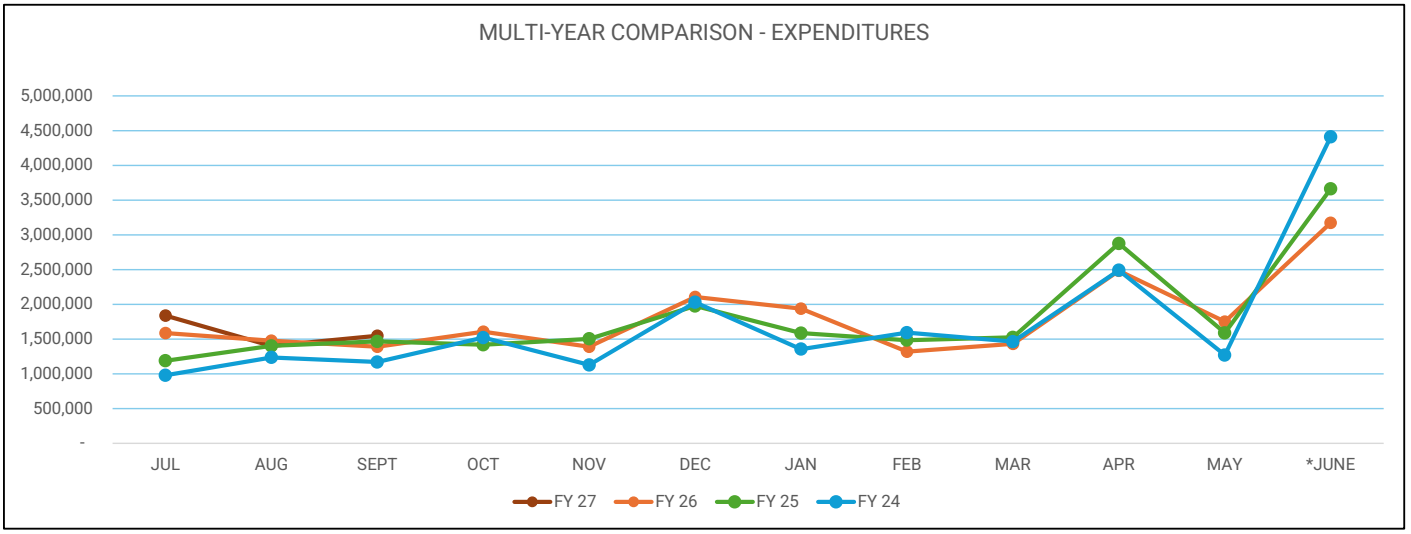
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	JUN
FY 27	-	-	-	-	-	-
FY 26	964,398	833,683	964,563	974,057	1,440,440	-
FY 25	858,108	776,987	882,025	871,281	1,385,237	2,291,892
FY 24	782,967	733,006	804,284	807,387	1,387,215	2,736,444

SEWER FUND EXPENDITURES

Month Ending September 30, 2026 - 25.0% of Fiscal Year



SEWER FUND FULL ACCRUAL	APPROPRIATION	PERIOD EXPENDITURES	OPEN ENCUMBRANCES	YTD EXPENDED & ENCUMBERED	$ BALANCE REMAINING	% EXPENDED & ENCUMBERED
ADMINISTRATION / ENGINEERING	14,774,807	896,812	31,999	2,669,554	12,105,253	18.1%
WASTEWATER TREATMENT	8,731,365	568,097	2,624,860	4,033,607	4,697,758	46.2%
WASTEWATER COLLECTION	1,098,481	81,950	6,825	196,556	901,925	17.9%
TRANSFER TO STORMWATER	550,844	-	-	550,844	-	100.0%
TOTAL	**25,155,497**	**1,546,858**	**2,663,685**	**7,450,561**	**17,704,936**	**29.62%**



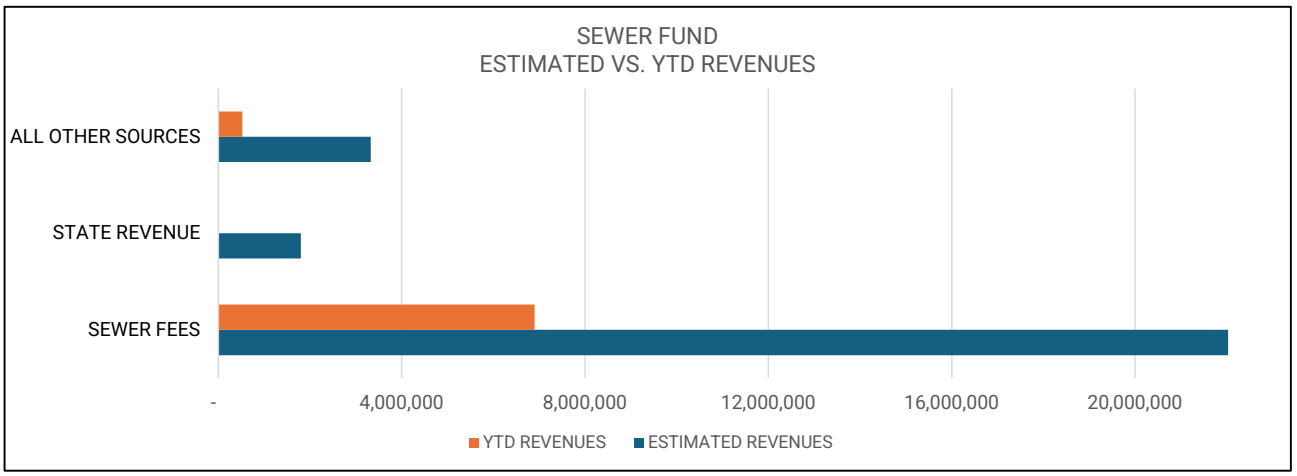
*June includes End of Year (EOY) Encumbrances

FISCAL YEAR	JUL	AUG	SEPT	OCT	NOV	DEC
FY 27	1,838,329	1,401,689	1,546,858	-	-	-
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

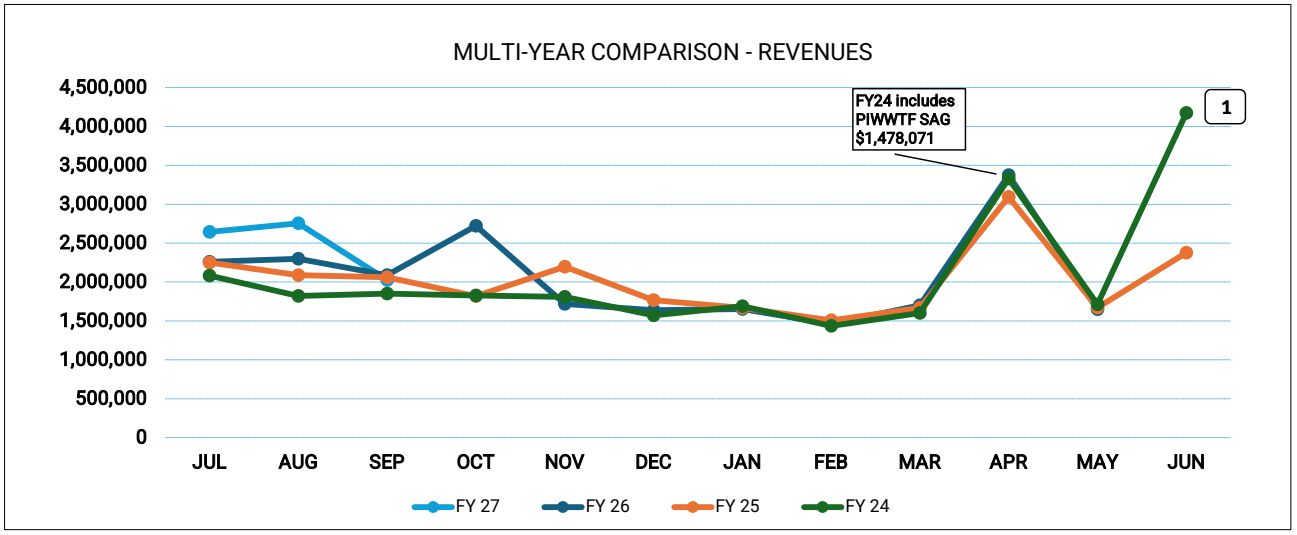
FISCAL YEAR	JAN	FEB	MAR	APR	MAY	*JUN w/ EOY Encumb
FY 27	-	-	-	-	-	-
FY 26	1,809,742	1,534,687	1,859,873	2,400,213	1,657,387	-
FY 25	1,937,312	1,319,836	1,430,605	2,483,697	1,752,897	3,173,562
FY 24	1,586,194	1,485,060	1,525,520	2,875,819	1,589,112	3,662,466

SEWER FUND REVENUES

Month Ending September 30, 2026 - 25.0% of Fiscal Year



SEWER FUND *(see pg 8 for descriptions)*	ESTIMATED REVENUES	% OF TOTAL	YTD REVENUES	% RECEIVED
SEWER FEES	23,047,666	81.8%	6,900,363	29.9%
OTHER CHARGES	1,551,845	5.5%	270,205	17.4%
STATE REVENUE	1,800,404	6.4%	-	0.0%
OTHER FINANCING SOURCES	1,773,925	6.3%	254,972	14.4%
TOTAL	28,173,840	100.00%	7,425,541	26.4%



1 Reflects change in bond premium amortization method

FISCAL YEAR	JUL	AUG	SEP	OCT	NOV	DEC
FY 27	2,645,038	2,754,895	2,025,608	-	-	-
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 September 30, 2026 - 25.0% of Fiscal Year

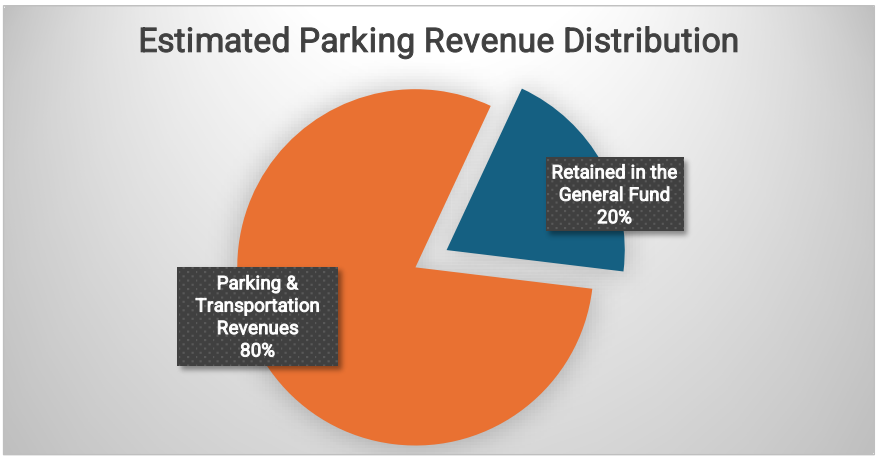
The Parking & Transportation Fund is a Special Revenue Fund that accounts for the proceeds of specific revenue sources and transfers from other funds that are restricted to expenditures for specified purposes.

REVENUES

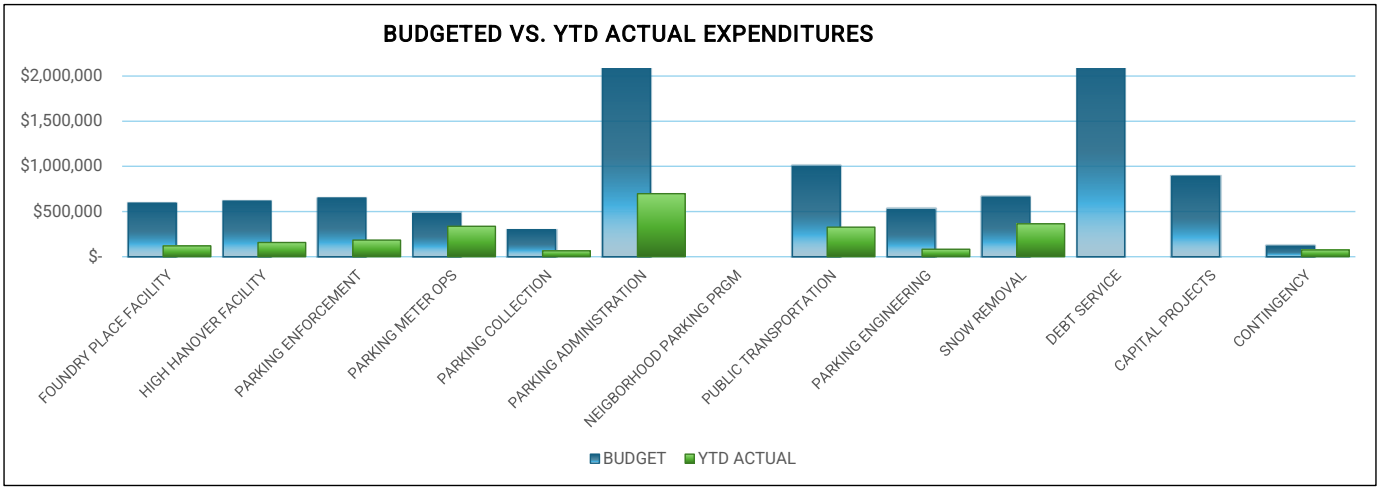
Parking and Transportation expenditures are funded 100% from parking related revenues. Parking Revenues in excess of Parking and Transportation operations are reported in the General Fund. The pie chart below displays the distribution of revenues between the General Fund and the Parking and Transportation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

Estimated Revenues from Parking-related fees are estimated for 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	41,091	17,224	119,799	471,842	20.2%
HIGH HANOVER FACILITY	614,217	55,647	27,122	157,444	456,773	25.6%
PARKING ENFORCEMENT	648,892	41,675	68,142	184,037	464,855	28.4%
PARKING METER OPS	477,697	31,591	275,825	336,930	140,767	70.5%
PARKING COLLECTION	295,990	22,544	-	65,261	230,729	22.0%
PARKING ADMINISTRATION	2,316,221	139,162	5,813	697,802	1,618,419	30.1%
NEIGHBORHOOD PARKING PRGM	-	-		-	-	0.0%
PUBLIC TRANSPORTATION	998,257	73,812	253,436	327,248	671,009	32.8%
PARKING ENGINEERING	520,156	28,938	-	82,836	437,320	15.9%
SNOW REMOVAL	658,167	22,189	-	364,321	293,846	55.4%
DEBT SERVICE	2,415,691	-	-	-	2,415,691	0.0%
CAPITAL PROJECTS	890,000	-	-	-	890,000	0.0%
CONTINGENCY	116,000	-	-	75,000	41,000	64.7%
TOTAL	**10,542,929**	**456,649**	**647,561**	**2,410,677**	**8,132,252**	**22.9%**