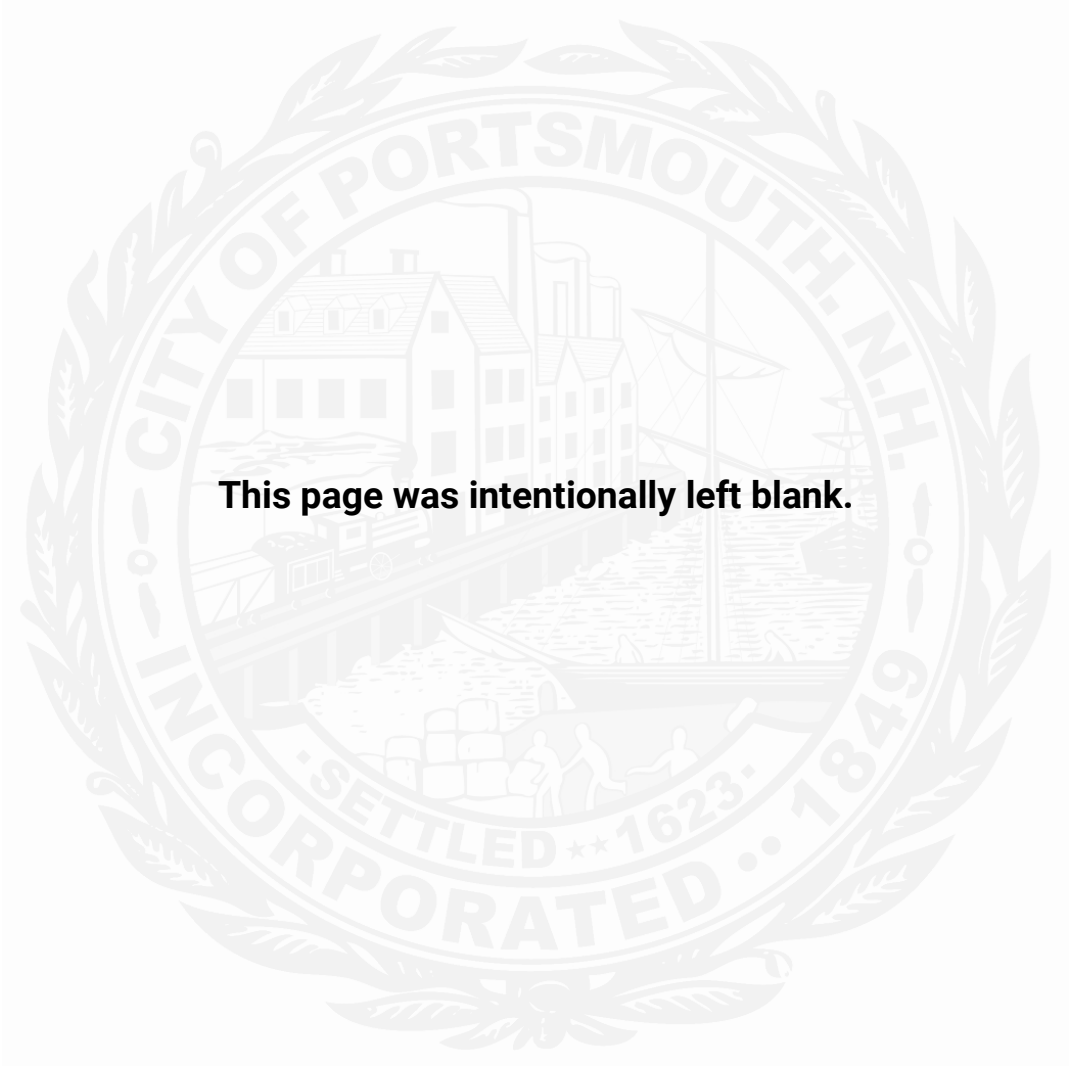
City of Portsmouth, New Hampshire

Fiscal Year 2027 Proposed Annual Budget

July 1, 2026 - June 30, 2027





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City of Portsmouth, New Hampshire
Directory of Officials
Proposed Annual Budget Fiscal Year 2027

City Council

Deaglan McEachern, Mayor
JoAnna Kelley, Assistant Mayor

Kate Cook
John Tabor
Rich Blalock
Andrew Bagley
Beth Moreau
Michelle Flynn
Annie Hopkins

School Board

Lisa Rapaport, Chair
Brian French, Vice Chair
Steven Adler
Patricia "Tish" Campbell
Nancy Novelline Clayburgh
Christiana "Pip" Clews
David "Leigh" Hudson
Byron Matto
Jennifer Shump

Police Commission

Buzz Scherr, Chair
Francesca Marconi Fernald
Jay Lieberman

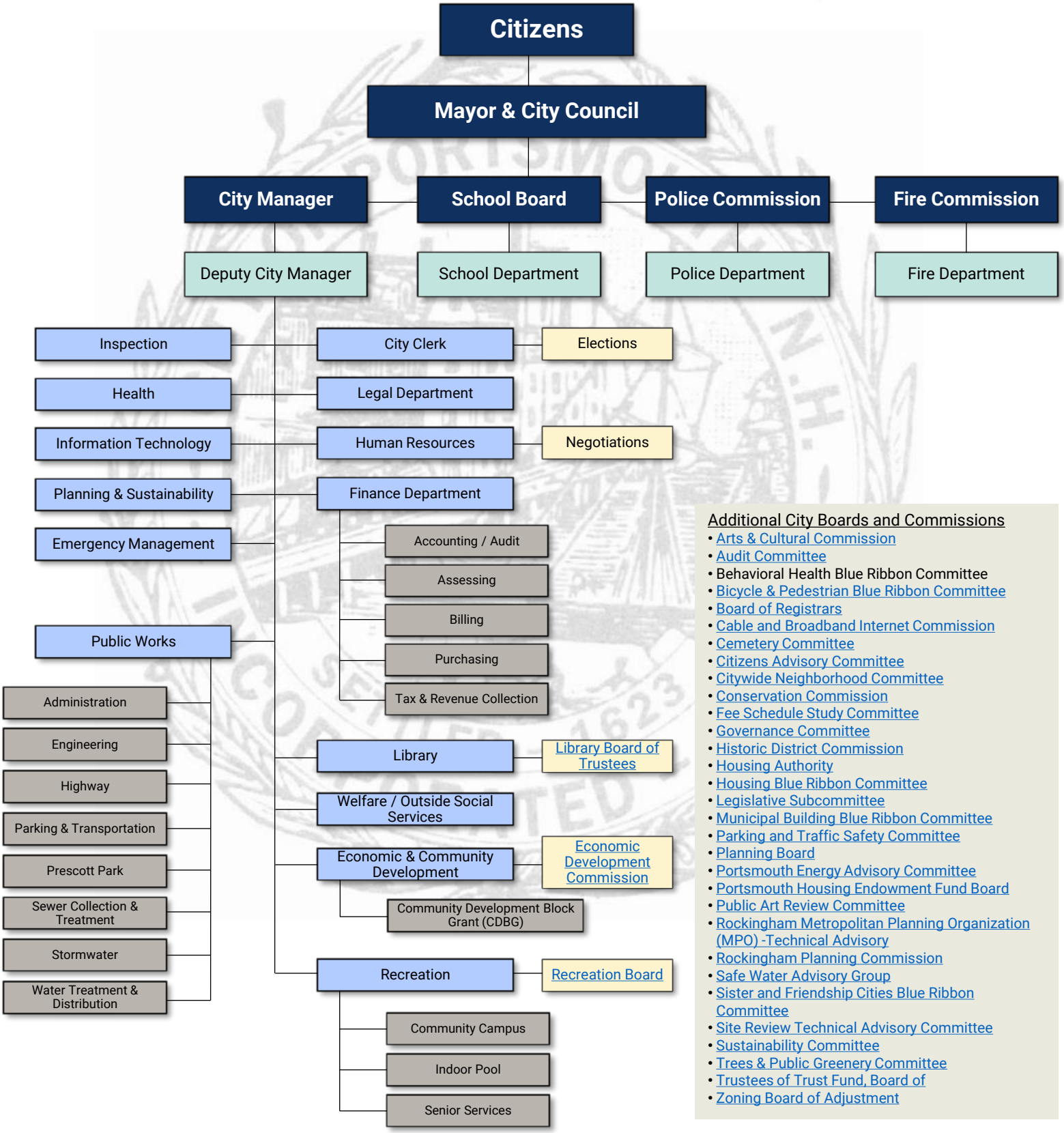
Fire Commission

Richard Gamester, Chair
Michael Hughes, Vice-Chair
Jennifer Mosher-Matthes, Clerk

Principal Executive Officers

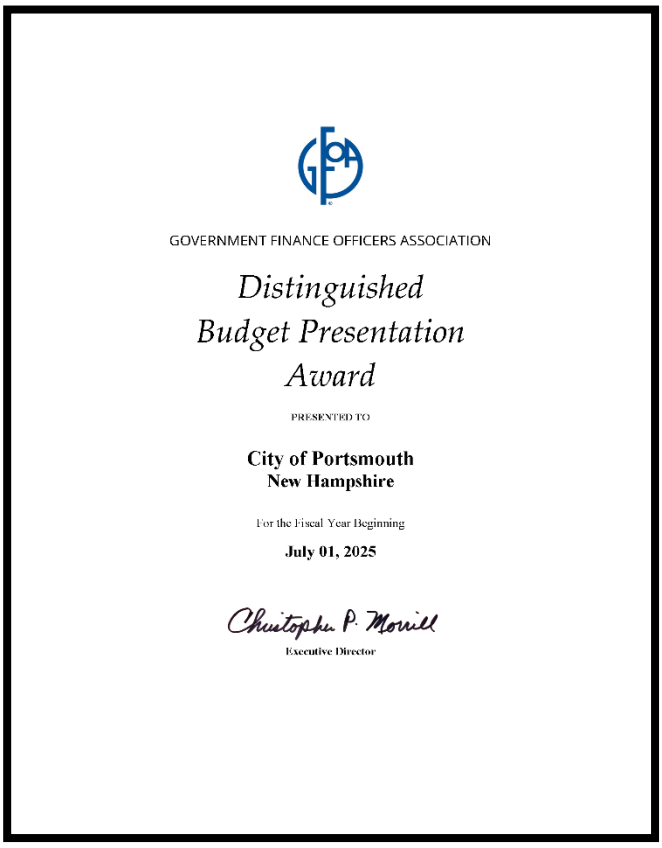
Karen Conard, City Manager
Nathan Lunney, Deputy City Manager – Finance & Administration
Carl Weber, Deputy City Manager
Sean Clancy, Assistant City Manager for Economic & Community Development
William McQuillen, Fire Chief
Mark Newport, Police Chief
Zach McLaughlin, Superintendent
Kelly Harper, Human Resources Director
Sally Kellar, City Clerk
Susan Morrell, City Attorney
Peter Rice, Director of Public Works & Facilities
Ryan Babcock, Chief Information Officer
Michael Tucker, Deputy Finance Director
Rosann Maurice-Lentz, Assessing Director
Amy Wentworth, Revenue Administrator
Peter Britz, Planning & Sustainability Director
Shanti Wolph, Inspections Director
Kimberly McNamara, Health Officer
Christine Friese, Library Director
Todd Henley, Recreation Director
Jodi Carnes, Welfare Director

City of Portsmouth, New Hampshire
Citywide Organizational Chart



Additional City Boards and Commissions

- Arts & Cultural Commission
- Audit Committee
- Behavioral Health Blue Ribbon Committee
- Bicycle & Pedestrian Blue Ribbon Committee
- Board of Registrars
- Cable and Broadband Internet Commission
- Cemetery Committee
- Citizens Advisory Committee
- Citywide Neighborhood Committee
- Conservation Commission
- Fee Schedule Study Committee
- Governance Committee
- Historic District Commission
- Housing Authority
- Housing Blue Ribbon Committee
- Legislative Subcommittee
- Municipal Building Blue Ribbon Committee
- Parking and Traffic Safety Committee
- Planning Board
- Portsmouth Energy Advisory Committee
- Portsmouth Housing Endowment Fund Board
- Public Art Review Committee
- Rockingham Metropolitan Planning Organization (MPO) -Technical Advisory
- Rockingham Planning Commission
- Safe Water Advisory Group
- Sister and Friendship Cities Blue Ribbon Committee
- Site Review Technical Advisory Committee
- Sustainability Committee
- Trees & Public Greenery Committee
- Trustees of Trust Fund, Board of
- Zoning Board of Adjustment



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished
Budget Presentation
Award

PRESENTED TO

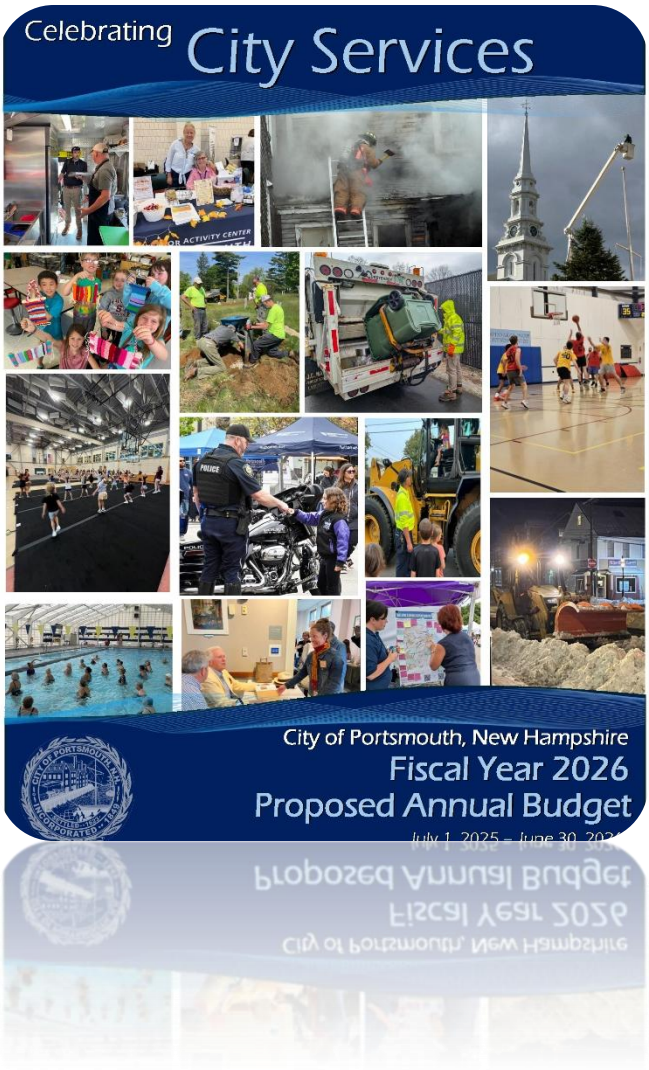
City of Portsmouth
New Hampshire

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

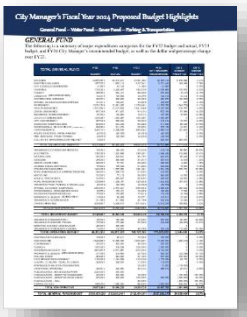


The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to The City of Portsmouth, New Hampshire for its annual budget for the fiscal year beginning July 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to its eligibility for another award.

How to Read the Budget

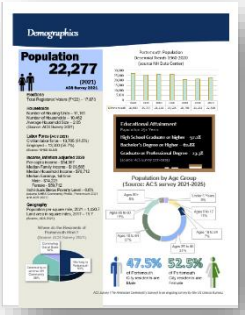
(Where To Find The Information You Need)



- **Budget Message & Budget Highlights** – The first significant section of the proposed Budget document is the City Manager's Budget Message followed by the Budget Highlights Section. This is an important introduction to help in understanding the budget challenges, operational changes, and the City's financial plan Citywide.

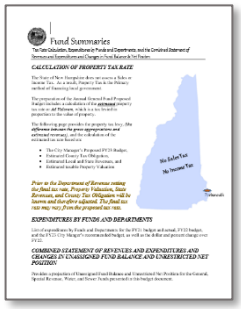
- **Strategic Planning/Goals & Initiatives** – This section shares the City's mission, vision, and strategic goals. Each goal is cited throughout the Budget document, linking Department goals and objectives back to the strategic planning documents.

- **Citywide Recognitions & Accomplishments** – This section provides information on City awards received and major City project accomplishments from the prior fiscal year.



- **Community Profile & Economic Indicators** – This section provides the reader with an understanding of the City's statistics, including demographic data, economic indicators, tax and assessing information along with the City's overall unique economic profile.

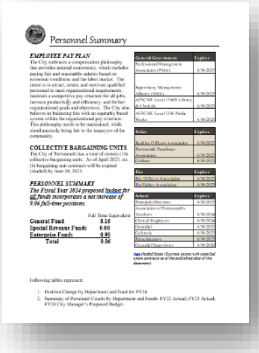
- **Budget Document & Budget Process** – This section provides a breakdown of the Budget document, including major fund information, Budget process, and the Budget calendar.



- **Fund Summaries** – This section features the Tax Rate calculation for the FY25 Budget, FY26 Budget, and the Proposed FY27 Budget, along with expenditures by Funds and Departments for the General Fund, Enterprise Funds, and Special Revenue Funds.

- **Financial Policies & Guidelines** – This section includes the City's Financial Policies and Long-Term Financial Guidelines, with which the preparation of the annual budget and financial statements acts in accordance.

- **Revenues** – This section provides the reader with a better understanding of all City and applicable State revenues and illustrates major revenue trends.

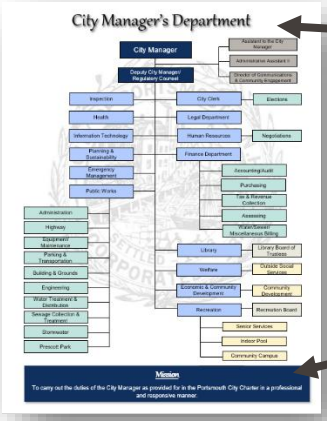


- **Debt Service** – This section provides a detailed long-term debt service forecast model and computation of legal debt margin for current and projected bonds and State Revolving Fund (SRF) loans Citywide.

- **Personnel Summary** – This section features a summary of Citywide positions and full-time equivalents (FTEs) by Department and details position changes in the FY27 Proposed Budget. Also provided is a list of all positions that are allocated over multiple Departments and Funds.

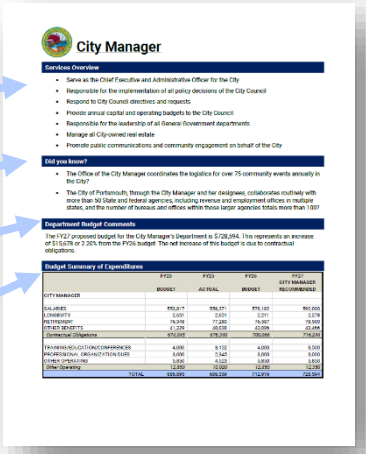
- **City Departments** – Each Department section includes an organizational chart, programs and services provided, budget summary of expenditures, personnel information, line-item detail, goals & objectives, and performance measurements.

(Look at What You Can Find in Each Department's Budget Section)



Department Organizational Chart

Department Mission Statement

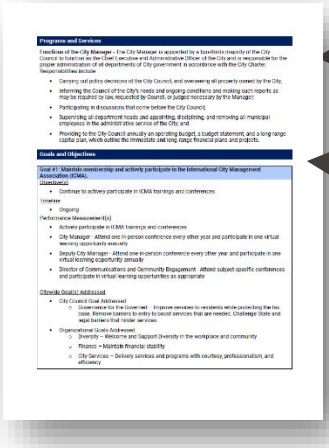


A list of services offered by the Department

A "Did you know?" fact about each

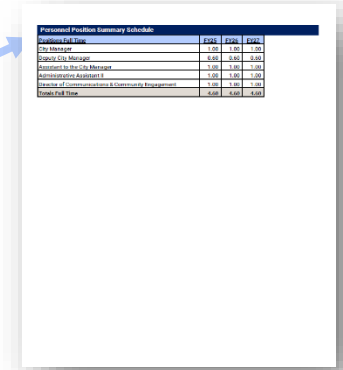
Overview of the Department's budget

A summary of the Department's Budgeted Expenditures



A detailed listing of the Department's current programs and services

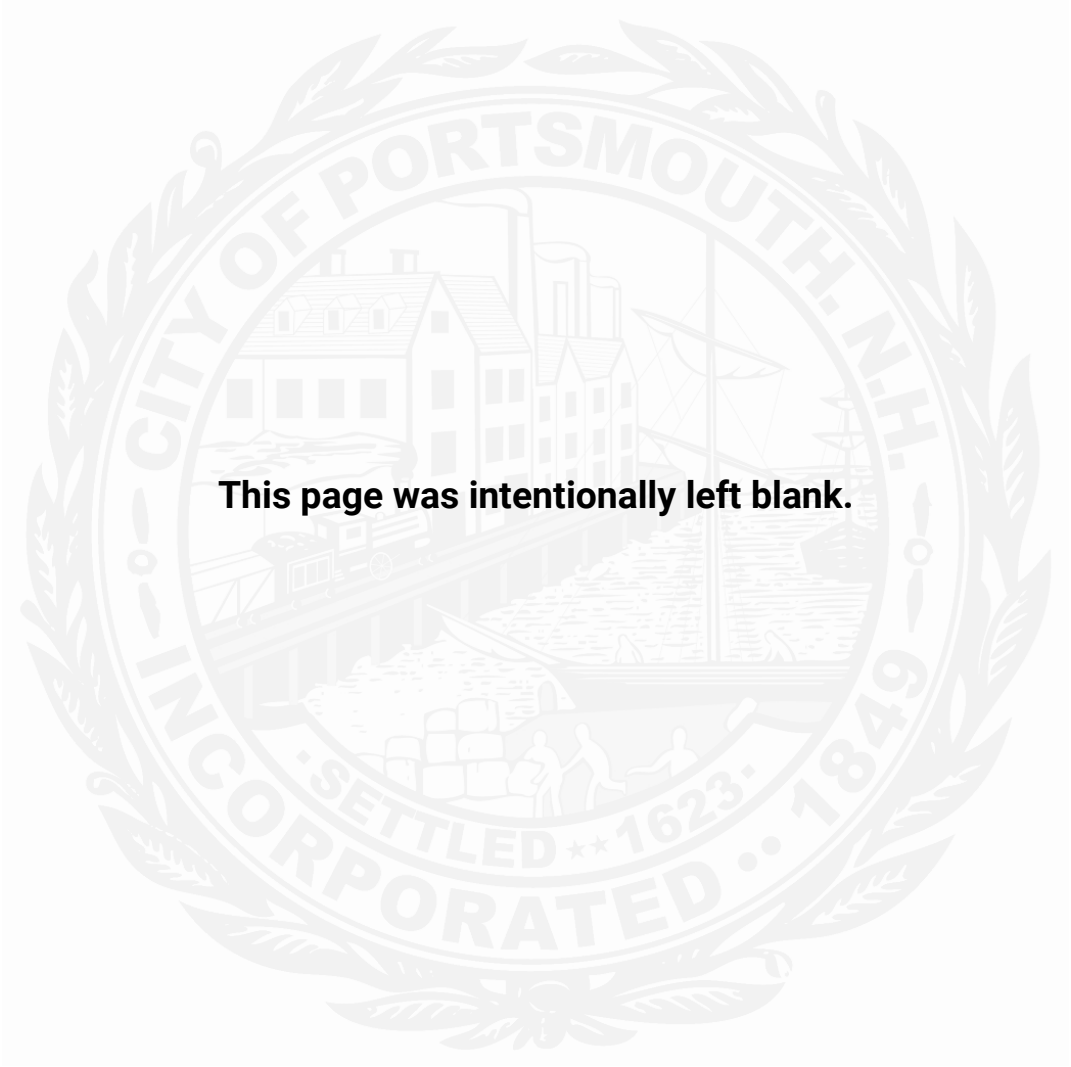
Department Goals & Objectives, Performance Measurements, and Citywide Goal(s) Addressed by this goal



A personnel headcount for that department for:

- Last fiscal year (FY25)
- Current fiscal year (FY26)
- Next (proposed) fiscal year (FY27)

- **Appendices** – This section contains 6 Appendices: I) Rolling Stock Replacement Program; II) Capital Improvement Plan Summary of long-term planning for major capital needs; III) Fee Schedule which is adopted annually; IV) Format of Accounts; V) Glossary and Acronyms; and VI) Budget Exercise.



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City of Portsmouth, New Hampshire

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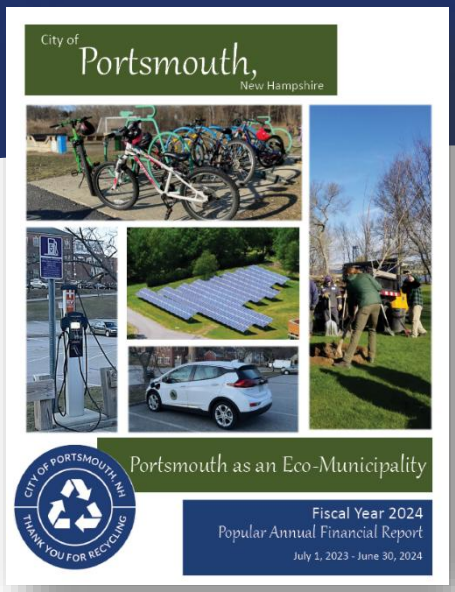
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Where to Find Important City Tools or Documents on PortsmouthNH.gov



City of Portsmouth

- Municipal Meetings Calendar
  portsnh.co/munical
- Community Events Calendar
  portsnh.co/events
- Municipal Government Video Channel
  portsnh.co/youtube
- Stay Informed
  portsnh.co/connect

Finance Department

- Current and Past Budget Documents
  portsnh.co/budgets
- FY25 Annual Comprehensive Financial Report
  portsnh.co/acfr25
- FY25 Popular Annual Financial Report (PAFR)
  portsnh.co/pafr25
- Online Bill Payments
  portsnh.co/paybill

Public Works Department

- Citywide Projects Page
  portsnh.co/projects
- See Click 'n' Fix
  portsnh.co/clickfix
- Seasonal Construction Impacts
  portsnh.co/seasonalconstruction

Department of Public Works - Parking Division

- Parking
  portsnh.co/parking
- Snowstorm Parking
  portsnh.co/snowimpacts

Planning Department

- Capital Improvement Plan 2027-2032
  portsnh.co/cip
- Quality of Life Documents
  portsnh.co/qualitylife

Visit PortsmouthNH.gov for these services:

- ✓ Pay your parking ticket, water, sewer, or property tax bill. You can renew your motor vehicle registration, or a dog license, and make a donation at: portsnh.co/paybill
- ✓ Report an issue to the Department of Public Works at portsnh.co/clickfix
- ✓ Get a permit online at portsnh.co/permit
- ✓ Research property values at portsnh.co/visiongis
- ✓ View 3D maps of the City through portsnh.co/mapgeo
- ✓ Sign up for the City Newsletter, follow us on social media, and much more at portsnh.co/connect

If you are looking for physical copies of:

- The Proposed Budget;
- Capital Improvement Plan (CIP);
- Annual Comprehensive Financial Report (ACFR); or
- Popular Annual Financial Report (PAFR);

you can find them at the City Clerk's Office or in the Reference Section of the Public Library.

CITY OF PORTSMOUTH

Municipal Complex
1 Junkins Avenue
Portsmouth, New Hampshire 03801
kconard@portsmouthnh.gov
(603) 610-7201

Karen S. Conard
City Manager

To: Honorable Mayor Deaglan McEachern and City Council Members

From: Karen S. Conard, City Manager

Date: May 1, 2026

Re: Fiscal Year 2027 Budget Message

Pursuant to Article VII of the City Charter, I am pleased to present the Fiscal Year 2027 (FY27) Proposed Budget for all appropriated City Funds which include General, Water, Sewer, Stormwater, Parking & Transportation, Prescott Park, Community Campus, Indoor Pool, and Community Development. This document also includes the City's FY27 Rolling Stock Replacement Program, a summary of the Capital Improvement Plan, the FY27 Fee Schedule, Citywide goals and accomplishments, and an outline of priorities for the coming fiscal year.

The continued implementation of long-term financial policies and planning, put in place decades ago, continues to play an integral part in our ability to navigate challenges in the economy and in the financial market, thereby setting us up for financial success in the years to come. Standard and Poor's (S&P) Global Ratings has reaffirmed the City of Portsmouth's AAA bond rating, which measures the City's ability to manage its credit. The City has maintained a AAA rating since 2013. S&P commented that the rating reflects "our view of the city's overall balanced financial operations over the past few years, coupled with nominally high reserve balances… [and its] robust and comprehensive financial management policies and practices that include conservative budgeting, long-term financial planning, a formal six-year CIP, and formal debt management, investment, and reserve policies." S&P continued, "We believe the city's comprehensive planning and budgeting practices, coupled with its strong tax base and financial flexibility, will continue to make this debt manageable and affordable."

Strategic Planning

The City Council held a Strategic Planning session in January 2026 to set their goals for the two-year term and identified their six priorities as follows:

1. **Housing**: Increase the supply, decrease the cost, simplify the process, and expand below-market housing options.
2. **Parking and Transportation**: Make Portsmouth a multi-modal transportation City leveraging both private and public participation and resources.
3. **Governance for the Governed**: Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
4. **Arts, Culture, and Enrichment of Residential Life**: Support, enhance, and promote current programming that supports resident year-round life and community.
5. **Reduce School Food Poverty**: Make sure no child goes without food due to cost.
6. **Preserving Sense of Place**: Protect and enhance Portsmouth's character by nurturing a healthy community, preserving natural and built environments, promoting resiliency, and expanding solar energy use.

Progress toward these goals will likely include:

- Tangible, meaningful deliverables from the reestablished Housing Blue Ribbon Committee, the newly established Behavioral Health Blue Ribbon Committee and Bicycle & Pedestrian Blue Ribbon Committee, the Childcare Working Group, and the School Food Insecurity Task Force
- Completion of the Citywide Master Plan
- Implementation of the Resident Access Parking Program (RAPP) pilot for free resident parking in designated areas downtown
- Exploration of potential sites for solar arrays on Citywide buildings and property

The Budget Environment: FY26 Recap and Impacts for FY27

The adopted FY26 budget included the continuation of conservative, planned investments in our infrastructure, rolling stock, and information technology upgrades and replacements while sustaining essential municipal services. With the budget guidance that total expenditures not increase more than 2.9%, with no additional headcount unless the positions were self-funded, we submitted a budget that met the guidance, responsibly allocated resources, maintained expected levels of services, and continued our practice to protect the City's solid financial position. The final FY26 adopted budget of $150,294,940 (representing a net increase of 3.75% after a supplemental appropriation) included a **net reduction in personnel of 15.11 FTEs**

through a series of position changes and reallocations in the Finance, Human Resources, Information Technology, Legal, Library, Police, and School Departments.

In preparation for FY27, we continue to face inflationary pressures affecting health insurance, utility costs, wages, construction, and materials. At the time of this publication, we are in active negotiations with five of the City's 15 collective bargaining units. In addition, we must incorporate increases in health insurance, workers' compensation, and other contractual obligations.

General Fund FY27 Proposed Budget

Following the January 2026 Budget Preview Work Session, the City Council provided budget guidance that the total tax rate increase should be no more than 5%, with no additional headcount unless the positions are self-funded. The City's benchmark of the 10-year rolling average of the CPI-U (currently at 3.03%) was considered and given many uncertainties with respect to the cost of health insurance and other costs outside the City's control, the Council chose to focus on managing the increase on the tax rate.

In the process of subsequent budget development, City staff identified that as the highest single cost factor, Citywide health insurance rose a total of $3.3 million or 21.4%, with the School Department's increase through SchoolCare at 26.2% and General Government, Fire, and Police's increase through HealthTrust at 11.4%.

Working collaboratively across all departments to continue essential services while facing both familiar and new economic pressures, we have honored the guidance proposed by the City Council, responsibly utilizing resources, maintaining our current levels of services, and preserving the City's stable financial position, while reducing the total General Fund headcount by over 9 FTEs. As a result, the FY27 Proposed Budget, both Operating and Non-Operating, is presented at $157,971,390, a net increase of $7,676,450 or 5.11%. Note that of this 5.11% increase, 2.21% represents the increase in health insurance and 2.9% represents the increase in all other costs.

FY27 PROPOSED TOTAL BUDGET	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED	$ CHANGE FROM FY26	% CHANGE FROM FY26
Operating	123,291,398	130,189,240	6,897,842	5.59%
Non-Operating	27,003,542	27,782,150	778,608	2.88%
Total Proposed Budget	**$150,294,940**	**$157,971,390**	**$7,676,450**	**5.11%**

Operating Budget Highlights

The total Operating Budget, which represents 82% of the total budget, is $130,189,240. This is an increase of $6,897,842 or 5.59% over FY26. The Operating Budget includes

the services provided by the General Government, Police, Fire, and School Departments as well as General Fund obligations to the Indoor Pool, Prescott Park, and Community Campus.

FY27 PROPOSED OPERATING BUDGET	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED	$ CHANGE FROM FY26	% CHANGE FROM FY26
General Government	$27,133,945	$28,011,838	$877,893	3.24%
Police Department	15,073,538	16,189,837	1,116,299	7.41%
Fire Department	12,884,330	12,914,260	29,930	0.23%
School Department	67,257,304	71,637,655	4,380,351	6.51%
Collective Bargaining Contingency	-	460,000	460,000	N/A
Total of Departments	**$122,349,117**	**$129,213,590**	**$6,864,473**	**5.61%**
Transfer to Indoor Pool	200,000	200,000	-	0.00%
Transfer to Prescott Park	271,370	284,463	13,093	4.82%
Transfer to Community Campus	470,911	491,187	20,276	4.31%
Total Other	$942,281	$975,650	$33,369	3.54%
TOTAL OPERATING	**$123,291,398**	**$130,189,240**	**$6,897,842**	**5.59%**

Salaries and Benefits – The proposed salaries and benefits portion of the budget for General Government, Police, Fire, and School Departments is $107,679,982, which represents an increase of $5,835,269 or 5.73% over FY26. Cost drivers are outlined below.

- Health and Dental (19.81% overall), Workers' Compensation (0.24%), and New Hampshire Retirement (3.18%)
- An overall reduction in Personnel of net 6.32 FTEs, which includes a reduction of net 9.06 FTEs in General Fund positions (see detail in Personnel Summary section of this document) as follows:
    - Fire – addition of a 1.0 FTE Trainer, paid for with savings from Workers' Compensation premiums
    - Inspections – impact of the 0.6 FTE fully integrated into the department from a previously shared 0.6 SCADA (DPW)/0.4 Electrical Inspector
    - Public Works – overall reduction of 1.0 FTE through various position modifications and realignment of work to smaller headcount (this number includes reduction of 3.1 FTEs in General Fund, addition of 1.14 FTEs in Special Revenue Funds, and 1.6 FTEs in Enterprise Funds)
    - School – reducing a net of 6.32 FTEs through the elimination of the Wellness Coordinator/Zen Den position, attrition and retirements

As mentioned above, five of the City's 15 collective bargaining units all have contracts which expire June 30, 2026. As such, there is collective bargaining contingency included in this proposed budget. Cost of Living Adjustments (COLAs) vary by bargaining unit;

the 10-year rolling average of the Consumer Price Index is 3.03% and is the number associated with a majority of the contracts.

The New Hampshire Retirement System (NHRS) employer contribution rates for FY27 remain unchanged from FY26.

RETIREMENT - EMPLOYER CONTRIBUTION RATES				
	FY26 Rates	FY27 Rates	Rate Change	% Change
GROUP I				
Employees	12.75%	12.75%	0.00%	0.0%
Teachers	19.23%	19.23%	0.00%	0.0%
GROUP II				
Police	30.95%	30.95%	0.00%	0.0%
Fire	29.15%	29.15%	0.00%	0.0%

Investment Interest Rate Assumptions

The City's prudent investment strategy, coupled with conservative assumptions in interest rates, have resulted in a modest decrease in anticipated revenue. Interest revenue projections of $2.15 million for FY27 reflect a reduction of $170,000 or 7.3% from the FY26 budget.

Non-Operating Budget Highlights

For FY27, the proposed non-operating budget is $27,782,150, of which $6,225,610 represents the City's portion of the Rockingham County tax. This is an increase of $778,608 or 2.88% over FY26. Approximately 1.43% includes the continued investment in the City's program and infrastructure needs, as identified in the CIP through Debt Service, Rolling Stock, IT Equipment Replacement, and technology innovations and software. The remaining 1.45% includes increases in the Rockingham County tax and property & liability coverage.

Use of American Rescue Plan Act (ARPA) Funds

In 2021, the City was awarded a one-time allocation of $12.88 Million in ARPA funds. As of the December 31, 2024 deadline, 100% of the City's allocation had been obligated. As of the date of this writing, approximately $12.54 Million of the funds have been expended. The deadline to expend all ARPA funds is December 31, 2026.

Estimated Revenues

Estimated revenues, excluding Property Tax levy and use of fund balance, are estimated to result in a net increase of $833,173 or 2.70% over FY26 for a total of $31,722,183. Major estimated changes in revenue include:

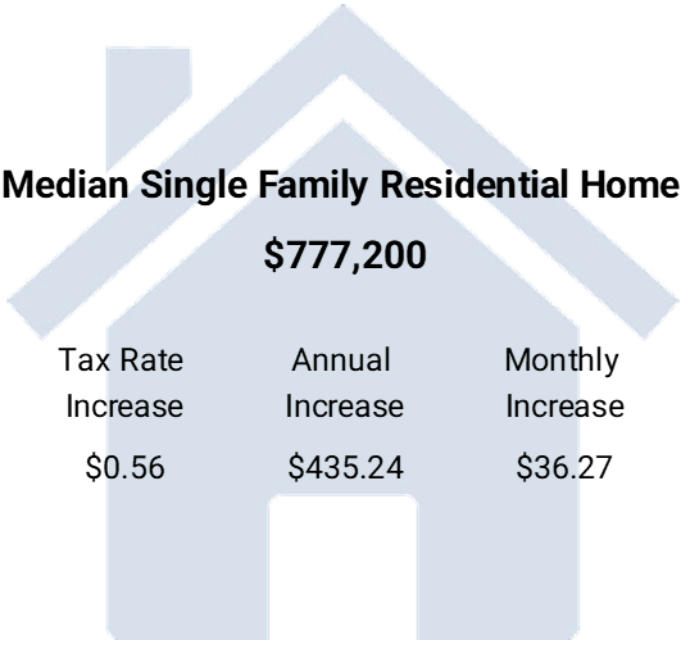
- $350,000 increase in motor vehicle permits
- $174,000 increase in PDA Airport District
- $168,609 increase in school revenues
- $118,893 increase in State revenues
- ($170,000) decrease in interest on investments

Use of Fund Balance

Each year, the City utilizes Fund Balance to help mitigate the effect on property taxes. For FY27, I propose using $3.5 Million from Fund Balance. Historically, the City has used an average of approximately $3.74 Million over the last eight years. See further details in the Highlights Section of this document.

Estimated Tax Rate

We recognize that taxpayers expect and deserve a high level of City services. With the budget as presented, this will result in an estimated tax rate of $12.07 per $1,000 of valuation, which represents an increase of $0.56 or 4.88% over FY26.



The estimated tax rate would result in an annual increase of $435.24 or $36.27 per month for the median single family residential home valued at $777,200.

Please note that the tax rate is set by the New Hampshire Department of Revenue Administration (DRA) in the Fall, once all State revenues, property valuations, and County tax obligations are finalized. The City typically announces the final tax rate for the Fiscal Year in November and issues tax bills for the first half of the Fiscal Year due in December.

Water and Sewer Enterprise Funds

The Water and Sewer Divisions are strongly impacted by the capital costs associated with federal and State regulatory issues and the ongoing need to upgrade and maintain infrastructure. The City's comprehensive rate model, first implemented in Fiscal Year 2014, created a financial plan to address the current and future major capital requirements while mitigating unexpected spikes in the user rates. The City Council is expected to consider a new and updated Water and Sewer Rate Structure at its May 4, 2026 Meeting. For more detail on the rate study and description of services budgeted, see the *Water and Sewer Enterprise Fund* sections of this document.

Water and Sewer User Rates for Fiscal Year 2027

Water Division: The FY27 average residential customer's monthly water bill will reflect a 4.5% ($0.29/unit) increase over FY26, assuming 5 units of water consumption. For comparative purposes, customers saw a 9% increase in FY26. Due to inflation which continues to force major increases in chemical, material, and project costs, as well as pending costs associated with EPA's Lead and Copper Rules and new PFAS regulations, we must follow the new rate structure to provide additional financial support for water operations. The City continues its proactive, conservative approach in planning for water source protection and interconnection.

Sewer Division: The FY27 average residential customer's monthly sewer bill will reflect a 5.9% ($1.07/unit) increase over FY26, based upon 5 units of water consumption. This compares to a 4% increase experienced by customers in FY26. The Sewer Division is similarly impacted by inflation and corresponding increases in chemical, material, and project costs. This rate increase also forecasts future costs associated with the Pease Wastewater Treatment Facility and Mechanic Street Pump Station upgrades.

Conclusion

The FY27 Proposed Budget combines years of intentional, long-term financial planning with our continued consideration for appropriate, measured management responses to opportunities and challenges. It remains my privilege to lead a City that has achieved solid financial ratings coupled with the enduring support of our residents and

businesses, as we strive to streamline our collective work and implement creative, effective, and efficient solutions designed to keep the City vibrant and fiscally strong.

We have much to be proud of in the City of Portsmouth. The recognition, awards, and accolades received in the last year are a testament to our continued desire for excellence. Please review the Citywide Recognitions & Accomplishments section of this Budget document to learn more about the exemplary work achieved by my esteemed colleagues – your loyal and dedicated City staff.

I would like to offer heartfelt thanks to the entire Finance team, led by Deputy City Manager - Finance & Administration Nathan Lunney. This effort would not be possible without the important contributions from all Department Heads. On behalf of the entire organization, we continue our proud service to this great community in a professional and respectful manner and look forward to engaging with the City Council and the public throughout the Fiscal Year 2027 Budget process.

City Manager's Fiscal Year 2027 Proposed Budget Highlights

General Fund – Water Fund – Sewer Fund – Parking & Transportation

The following is a summary of major expenditures categories for the FY25 budget and actual, FY26 budget, and FY27 City Manager's recommended budget, with dollar and percent change over FY26.

TOTAL GENERAL FUND	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED	CM $ CHANGE FROM FY26	CM % CHANGE FROM FY26
SALARIES	57,299,742	55,572,426	59,267,982	60,637,764	1,369,782	2.31%
PART TIME SALARIES	2,412,970	2,387,422	2,226,325	2,371,960	145,635	6.54%
CITY COUNCIL/COMMISSIONS	44,850	37,345	41,500	41,500	-	0.00%
OVERTIME	2,786,420	3,575,487	2,872,346	2,846,034	(26,312)	-0.92%
HOLIDAY	473,087	442,977	482,128	490,094	7,966	1.65%
LONGEVITY *(EXCLUDING SCHOOL)*	172,568	167,516	172,522	177,360	4,838	2.80%
CERTIFICATION STIPENDS	414,459	396,660	408,474	414,459	5,985	1.47%
SPECIAL DETAIL/EDUCATION STIPEND	268,578	232,382	267,697	291,295	23,598	8.82%
RETIREMENT	12,370,178	12,054,628	12,395,897	12,790,057	394,160	3.18%
HEALTH INSURANCE	14,776,940	14,776,940	15,515,686	18,838,652	3,322,966	21.42%
DENTAL INSURANCE	1,011,128	943,583	1,044,381	1,057,140	12,759	1.22%
INSURANCE REIMBURSEMENT	246,779	209,431	276,438	276,396	(42)	-0.02%
LEAVE AT TERMINATION	950,287	950,287	900,287	900,287	-	0.00%
LIFE AND DISABILITY	351,088	302,940	357,643	370,532	12,889	3.60%
WORKERS' COMPENSATION	1,025,419	1,000,569	1,082,081	1,084,649	2,568	0.24%
PROFESSIONAL DEVELOPMENT *(SCHOOL ONLY)*	298,516	164,104	305,110	311,254	6,144	2.01%
OTHER BENEFITS	4,217,082	3,988,681	4,313,216	4,405,549	92,333	2.14%
POLICE SERVICES - FROM PARKING	(60,000)	(60,000)	(60,000)	(60,000)	-	0.00%
FIRE SERVICES - FROM PARKING	(25,000)	(25,000)	(25,000)	(25,000)	-	0.00%
COLLECTIVE BARGAINING CONTINGENCY	-	-	-	460,000	460,000	
TOTAL SALARIES AND BENEFITS	99,035,091	97,118,379	101,844,713	107,679,982	5,835,269	5.73%
TRAINING/EDUCATION/CONFERENCES	325,416	333,031	358,511	393,701	35,190	9.82%
ELECTRICITY	1,675,934	1,834,546	1,742,881	1,749,387	6,506	0.37%
NATURAL GAS	544,753	507,298	560,136	549,171	(10,965)	-1.96%
GASOLINE	358,810	306,075	370,210	364,135	(6,075)	-1.64%
DIRECT ASSISTANCE	259,600	236,192	371,750	330,250	(41,500)	-11.16%
OUTSIDE SOCIAL SERVICES	250,500	249,290	250,500	262,000	11,500	4.59%
CONTRACTED SERVICES	2,003,300	2,087,589	2,169,680	2,221,960	52,280	2.41%
SOFTWARE/COMPUTER MAINTENANCE	695,946	805,786	895,044	994,415	99,371	11.10%
ROAD MAINTENANCE & STRIPING PROG	168,100	192,250	171,379	183,100	11,721	6.84%
RECYCLING	275,000	204,380	240,000	240,000	-	0.00%
SOLID & YARD WASTE	571,650	502,787	571,900	551,000	(20,900)	-3.65%
PUPIL TRANSPORTATION	1,965,949	2,035,868	2,216,324	2,657,515	441,191	19.91%
TRANSFER FROM PARKING *(SCHOOL)*	(50,000)	(50,000)	(50,000)	(50,000)	-	0.00%
SPECIAL ED TUITION & SERVICES	3,609,059	3,590,508	4,464,648	4,503,419	38,771	0.87%
PROFESSIONAL ORGANIZATION DUES	169,101	149,798	189,655	189,555	(100)	-0.05%
STUDENT BOOKS/PERIODICALS	177,961	125,204	140,001	180,362	40,361	28.83%
PROPERTY & LIABILITY *(SCHOOL ONLY)*	160,933	158,932	174,236	187,448	13,212	7.58%
TRANSFER TO STORMWATER	351,628	351,628	419,010	423,344	4,334	1.03%
OTHER OPERATING	5,077,277	6,298,834	5,248,539	5,602,846	354,307	6.75%
TOTAL OTHER OPERATING	18,590,917	19,919,995	20,504,404	21,533,608	1,029,204	5.02%
TOTAL DEPARTMENT BUDGET	**117,626,008**	**117,038,373**	**122,349,117**	**129,213,590**	**6,864,473**	**5.61%**
TRANSFER TO INDOOR POOL	200,000	200,000	200,000	200,000	-	0.00%
TRANSFER TO PRESCOTT PARK	262,930	262,930	271,370	284,463	13,093	4.82%
TRANSFER TO COMMUNITY CAMPUS	465,355	465,355	470,911	491,187	20,276	4.31%
TOTAL OPERATING BUDGET	***118,554,293***	***117,966,658***	***123,291,398***	***130,189,240***	***6,897,842***	***5.59%***
DEBT RELATED EXPENSES	120,000	77,024	120,000	120,000	-	0.00%
DEBT SERVICE	14,164,300	14,114,948	14,191,948	14,207,355	15,407	0.11%
CONTINGENCY	300,000	300,000	300,000	300,000	-	0.00%
OVERLAY INTEREST EXPENSE	60,000	62,268	60,000	60,000	-	0.00%
ROCKINGHAM COUNTY TAX	5,730,000	5,730,000	6,000,870	6,225,610	224,740	3.75%
PROPERTY & LIABILITY *(EXCLUDING SCHOOL)*	424,292	469,209	508,005	675,950	167,945	33.06%
ROLLING STOCK	783,650	783,650	789,000	836,500	47,500	6.02%
IT EQUIPMENT REPLACEMENT	992,180	992,180	1,091,250	1,197,150	105,900	9.70%
LANDFILL CLOSURE - COAKLEY/JONES	292,750	292,750	259,410	237,210	(22,200)	-8.56%
OTHER NON-OPERATING	1,301,882	1,256,355	1,723,059	2,362,375	639,316	37.10%
PROF SERVICE - OUTSIDE COUNSEL	500,000	500,000	400,000	-	(400,000)	-100.00%
CAPITAL OUTLAY	1,638,000	1,638,000	1,560,000	1,560,000	-	0.00%
TOTAL NON-OPERATING	**26,307,054**	**26,216,384**	**27,003,542**	**27,782,150**	**778,608**	**2.88%**
TOTAL GENERAL FUND BUDGET	***$144,861,347***	***$144,183,042***	***$150,294,940***	***$157,971,390***	***$7,676,450***	***5.11%***

Components of the General Fund

The General Fund is the chief operating fund and accounts for appropriations for the Operating and the Non-Operating Budget. The Operating Budget funds services provided by each department that are associated with the day-to-day operations while the Non-Operating Budget funds obligations of the City not associated with individual departments. The components include:

Operating Budget Expenditures Associated with:

- *General Government Departments*
- *Police Department*
- *Fire Department*
- *School Department*
- *Transfers to Other Funds*
- *Collective Bargaining Contingency*

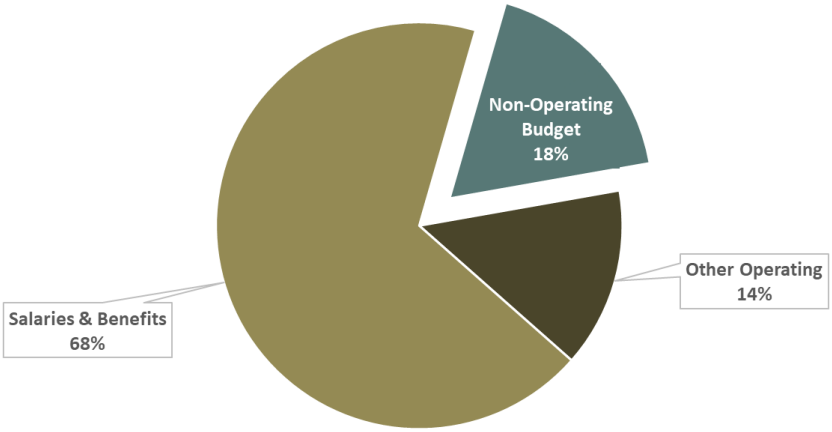
Non-Operating Budget Expenditures Associated with:

- *Debt Service*
- *Capital Outlay*
- *Rockingham County Tax*
- *Rolling Stock – Vehicles & Equipment*
- *Overlay Interest Expense*
- *Contingency*
- *Other General Non-Operating*

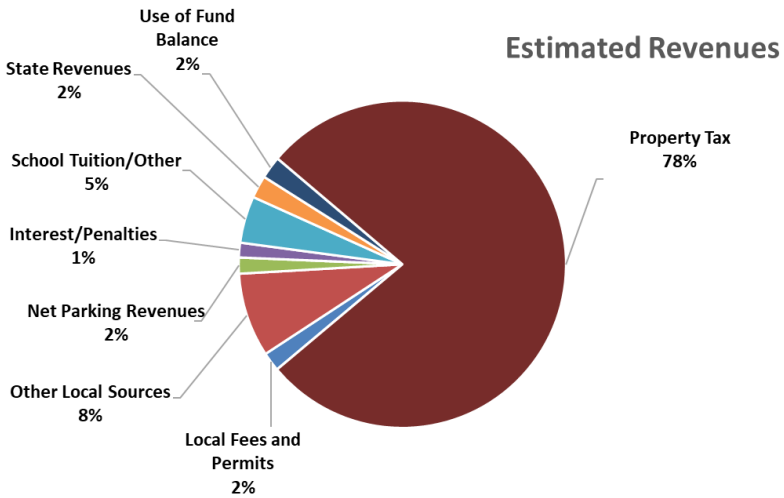
Balanced Budget

The FY27 annual budget of $157,971,390 is a balanced budget in which total anticipated revenues equal budgeted appropriations.

Expenditures: The total proposed budget is comprised of the Operating Budget of $130,189,240 and the Non-Operating Budget of $27,782,150, 82% and 18% of total budget respectively. **Salaries and Benefits represent 68% of the <u>total</u> proposed budget.**



Revenues: Property taxes are Portsmouth's largest funding source at 78% of total revenues. The remaining 22% are from local and state revenues.



EXPENDITURES:		
OPERATING		130,189,240
NON-OPERATING		27,782,150
	PROPOSED BUDGET	**$ 157,971,390**
REVENUES:		
1) LOCAL FEES AND PERMITS		2,979,600
2) OTHER LOCAL SOURCES		13,117,423
3) NET PARKING REVENUES		2,500,000
4) INTEREST / PENALTIES		2,300,000
5) SCHOOL TUITION / OTHER		7,298,373
6) STATE REVENUES		3,526,787
7) USE OF FUND BALANCE		3,500,000
	REVENUES	**$ 35,222,183**
PROPERTY TAX LEVY		**$ 122,749,207**
TOTAL REVENUES		**$ 157,971,390**

Proposed Operating Budget

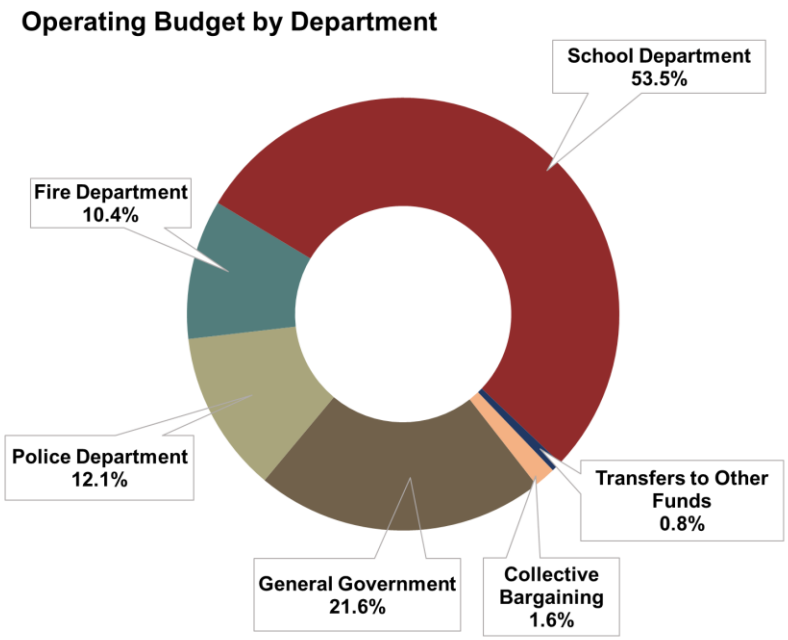
The following General Government, Police, Fire, and School budgets represent the City Manager recommended FY27 budgets.

The Operating Budget for the departments of General Government, Police, Fire, and School of $130,189,240 *(including transfers)* represents an increase of $6,897,842 or 5.59% over FY26.

FY27 PROPOSED OPERATING BUDGET	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED BUDGET	$ CHANGE FROM FY26	% CHANGE FROM FY26
General Government	$27,133,945	$28,011,838	$877,893	3.24%
Police Department	15,073,538	16,189,837	1,116,299	7.41%
Fire Department	12,884,330	12,914,260	29,930	0.23%
School Department	67,257,304	71,637,655	4,380,351	6.51%
Collective Bargaining Contingency	-	460,000	460,000	N/A
Total of Departments	**$122,349,117**	**$129,213,590**	**$6,864,473**	**5.61%**
Transfer to Indoor Pool	200,000	200,000	-	0.00%
Transfer to Prescott Park	271,370	284,463	13,093	4.82%
Transfer to Community Campus	470,911	491,187	20,276	4.31%
Total Other	$942,281	$975,650	$33,369	3.54%
TOTAL OPERATING	**$123,291,398**	**$130,189,240**	**$6,897,842**	**5.59%**

The Total Operating Budget of $130,189,240 includes:

- ✓ Funding of $200,000 for the operations of the Indoor Pool
- ✓ Funding of $284,463 for the operations of Prescott Park
- ✓ Funding of $491,187 for the operations of Community Campus



The next four tables summarize major expenditures for each of the four components of the Operating Budget: General Government, Police, Fire, and School Departments. The tables provide the FY25 Budget and Actual, FY26 Budget, and the FY27 City Manager's Recommended Budget as well as the dollar and percent change over FY26. *[Detailed information regarding each of these major departments is located in their respective sections of this document.]*

In these tables, the categories labeled *Other Benefits* and *Other Operating* primarily include the following details.

Other Benefits:

- Social Security
- Medicare
- Clothing Allowance (*Police & Fire*)
- Unemployment Compensation
- Life and Long-Term Disability

Other Operating:

- Telephone, Postage, Office Supplies, Advertising
- Small Office Equipment, Copier Lease and Printing
- Repairs to Vehicles and Equipment
- Furniture and Fixtures
- Janitorial Supplies
- Sand and Salt

General Government

The General Government includes services provided by the following departments:

City Council	Information Technology	Finance	Recreation
City Manager	Economic & Community	Inspection	Senior Services
Human Resources	Development	Public Health	Public Welfare
City Clerk/Elections	Planning & Sustainability	Public Works	Outside Social Services
Legal	Emergency Management	Public Library	General Administration

The total proposed City Manager recommended FY27 budget for General Government is $28,011,838. This is an increase of $877,893 or 3.24% from FY26.

GENERAL GOVERNMENT	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED	CM $ CHANGE FROM FY26	CM % CHANGE FROM FY26
SALARIES	12,204,475	11,923,708	12,793,884	13,042,160	248,276	1.94%
PART-TIME SALARIES	1,204,345	986,886	966,751	1,009,940	43,189	4.47%
CITY COUNCIL/TRUSTEES	20,650	16,600	20,300	20,300	0	0.00%
OVERTIME	393,000	479,021	389,543	391,500	1,957	0.50%
LONGEVITY	84,020	81,073	74,664	72,352	(2,312)	-3.10%
RETIREMENT	1,706,491	1,680,238	1,680,717	1,726,165	45,448	2.70%
HEALTH INSURANCE	2,209,576	2,209,576	2,301,715	2,564,111	262,396	11.40%
DENTAL INSURANCE	182,805	172,133	192,660	191,503	(1,157)	-0.60%
INSURANCE REIMBURSEMENT	38,000	25,517	34,500	21,700	(12,800)	-37.10%
LEAVE AT TERMINATION	350,000	350,000	350,000	350,000	0	0.00%
LIFE AND DISABILITY	57,995	52,527	58,655	63,377	4,722	8.05%
WORKERS' COMPENSATION	175,127	175,126	189,835	251,831	61,996	32.66%
OTHER BENEFITS	1,084,751	1,014,278	1,086,922	1,120,596	33,674	3.10%
Total Contractual Obligations	*19,711,235*	*19,166,683*	*20,140,146*	*20,825,535*	685,389	3.40%
TRAINING/EDUCATION/CONFERENCES	124,155	96,133	127,585	128,190	605	0.47%
ELECTRICITY	774,400	791,829	799,431	814,237	14,806	1.85%
NATURAL GAS	135,118	133,907	129,912	152,247	22,335	17.19%
GASOLINE	190,000	161,388	190,000	182,425	(7,575)	-3.99%
WELFARE DIRECT ASSISTANCE	259,600	236,192	371,750	330,250	(41,500)	-11.16%
OUTSIDE SOCIAL SERVICES	250,500	249,290	250,500	262,000	11,500	4.59%
CONTRACTED SERVICES	1,259,711	1,279,030	1,288,800	1,315,200	26,400	2.05%
ROAD MAINTENANCE	168,100	192,250	171,379	183,100	11,721	6.84%
RECYCLING	275,000	204,380	240,000	240,000	0	0.00%
SOLID & YARD WASTE	571,650	502,787	571,900	551,000	(20,900)	-3.65%
PROFESSIONAL ORGANIZATION DUES	77,938	71,594	85,420	84,050	(1,370)	-1.60%
STUDENT BOOKS/PERIODICALS	200,430	184,345	188,904	210,678	21,774	11.53%
STORMWATER	351,628	351,628	419,010	423,344	4,334	1.03%
OTHER OPERATING	2,120,599	2,543,167	2,159,208	2,309,582	150,374	6.96%
Total Other Operating	*6,758,829*	*6,997,918*	*6,993,799*	*7,186,303*	192,504	2.75%
TOTAL GENERAL GOVERNMENT	**$26,470,064**	**$26,164,600**	**$27,133,945**	**$28,011,838**	**$877,893**	**3.24%**

Police Department

The City Manager's recommended FY27 budget for the Police Department is $16,189,837, which is an increase of $1,116,299 or 7.41% from FY26.

POLICE DEPARTMENT	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED	CM $ CHANGE FROM FY26	CM % CHANGE FROM FY26
SALARIES - UNIFORM	5,473,377	5,081,829	5,557,258	5,955,970	398,712	7.17%
SALARIES - CIVILIAN	1,792,026	1,396,910	1,865,640	1,970,072	104,432	5.60%
SHIFT DIFFERENTIAL	42,713	28,768	43,095	43,551	456	1.06%
PART-TIME SALARIES	186,847	206,442	195,449	209,559	14,110	7.22%
COMMISSIONER STIPEND	3,600	3,600	3,600	3,600	-	0.00%
OVERTIME	718,984	1,210,170	766,095	776,106	10,011	1.31%
HOLIDAY	249,625	229,743	252,962	261,546	8,584	3.39%
LONGEVITY	56,125	56,359	63,036	70,469	7,433	11.79%
SPECIAL DETAIL / EDUCATION STIPEND	268,578	232,382	267,697	291,295	23,598	8.82%
RETIREMENT	2,326,054	2,269,307	2,370,866	2,530,285	159,419	6.72%
HEALTH INSURANCE	1,711,360	1,711,360	1,782,724	1,985,955	203,231	11.40%
DENTAL INSURANCE	132,439	104,530	131,229	141,353	10,124	7.71%
INSURANCE REIMBURSEMENT	16,250	18,500	16,000	14,000	(2,000)	-12.50%
LEAVE AT TERMINATION	180,203	180,203	180,203	180,203	-	0.00%
LIFE AND DISABILITY	38,266	28,813	38,543	41,691	3,148	8.17%
WORKERS' COMPENSATION	133,003	133,003	146,781	198,435	51,654	35.19%
OTHER BENEFITS	339,854	297,563	350,128	364,664	14,536	4.15%
POLICE SERVICES-PARKING FUND	(60,000)	(60,000)	(60,000)	(60,000)	-	0.00%
Total Contractual Obligations	*13,609,304*	*13,129,482*	*13,971,306*	*14,978,754*	1,007,448	7.21%
TRAINING/EDUCATION/CONFERENCES	123,761	176,263	153,426	188,011	34,585	22.54%
GASOLINE	91,910	88,830	104,310	104,310	-	0.00%
CONTRACTED SERVICES	53,566	66,050	56,536	75,076	18,540	32.79%
PROFESSIONAL ORGANIZATION DUES	16,448	14,373	14,755	14,755	-	0.00%
SOFTWARE/COMPUTER MAINTENANCE	279,734	316,859	324,212	385,989	61,777	19.05%
OTHER OPERATING	411,981	513,944	448,993	442,942	(6,051)	-1.35%
Total Other Operating	*977,400*	*1,176,318*	*1,102,232*	*1,211,083*	108,851	9.88%
TOTAL POLICE DEPARTMENT	**$14,586,704**	**$14,305,801**	**$15,073,538**	**$16,189,837**	**$1,116,299**	**7.41%**

Fire Department

The City Manager's recommended FY27 budget for the Fire Department is $12,914,260, which is an increase of $29,930 or 0.23% from FY26.

FIRE DEPARTMENT	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED	CM $ CHANGE FROM FY26	CM % CHANGE FROM FY26
SALARIES	5,186,397	5,014,938	5,391,469	5,474,667	83,198	1.54%
PART-TIME SALARIES	27,479	36,196	27,479	37,479	10,000	36.39%
COMMISSIONER STIPEND	3,600	3,600	3,600	3,600	0	0.00%
OVERTIME	1,602,948	1,768,055	1,645,948	1,602,948	(43,000)	-2.61%
HOLIDAY	223,462	213,235	229,166	228,548	(618)	-0.27%
LONGEVITY	32,423	30,084	34,822	34,539	(283)	-0.81%
CERTIFICATION STIPENDS	414,459	396,660	408,474	414,459	5,985	1.47%
RETIREMENT	2,257,092	2,236,360	2,239,152	2,244,791	5,639	0.25%
HEALTH INSURANCE	892,822	892,822	930,053	1,036,079	106,026	11.40%
DENTAL INSURANCE	78,684	67,972	82,618	83,548	930	1.13%
INSURANCE REIMBURSEMENT	192,529	165,414	225,938	240,696	14,758	6.53%
LEAVE AT TERMINATION	120,084	120,084	120,084	120,084	0	0.00%
WORKERS' COMPENSATION	553,165	553,165	597,418	403,013	(194,405)	-32.54%
LIFE AND DISABILITY	30,393	21,775	31,522	31,961	439	1.39%
TRANSFER FROM PARKING	(25,000)	(25,000)	(25,000)	(25,000)	0	0.00%
OTHER BENEFITS	161,435	152,064	165,762	165,358	(404)	-0.24%
Total Contractual Obligations	*11,751,972*	*11,647,424*	*12,108,505*	*12,096,770*	(11,735)	-0.10%
TRAINING/EDUCATION/CONFERENCES	77,500	60,636	77,500	77,500	0	0.00%
ELECTRICITY	55,000	70,161	59,000	58,500	(500)	-0.85%
NATURAL GAS	35,000	29,557	35,000	35,000	0	0.00%
GASOLINE	65,400	45,683	65,400	65,400	0	0.00%
CONTRACTED SERVICES	57,254	44,325	67,064	70,009	2,945	4.39%
PROFESSIONAL ORGANIZATION DUES	13,901	9,373	13,901	13,901	0	0.00%
SOFTWARE/COMPUTER MAINTENANCE	35,000	26,541	35,000	35,000	0	0.00%
OTHER OPERATING	416,500	573,308	422,960	462,180	39,220	9.27%
Total Other Operating	*755,555*	*859,583*	*775,825*	*817,490*	41,665	5.37%
TOTAL FIRE DEPARTMENT	**$12,507,527**	**$12,507,007**	**$12,884,330**	**$12,914,260**	**$29,930**	**0.23%**

School Department

The City Manager's recommended FY27 budget for the School Department is $71,637,655, which is an increase of $4,380,351 or 6.51% from FY26.

SCHOOL DEPARTMENT	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED	$ CHANGE FROM FY26	% CHANGE FROM FY26
TEACHERS / ADMINISTRATORS	27,328,975	27,136,887	27,971,676	28,769,797	798,121	2.85%
SALARIES	5,271,779	4,989,385	5,644,960	5,381,547	(263,413)	-4.67%
PART-TIME SALARIES	994,299	1,157,898	1,036,646	1,114,982	78,336	7.56%
SCHOOL BOARD STIPENDS	17,000	13,545	14,000	14,000	0	0.00%
OVERTIME	71,488	118,241	70,760	75,480	4,720	6.67%
RETIREMENT	6,080,541	5,868,722	6,105,162	6,288,816	183,654	3.01%
HEALTH INSURANCE	9,963,182	9,963,182	10,501,194	13,252,507	2,751,313	26.20%
DENTAL INSURANCE	617,200	598,948	637,874	640,736	2,862	0.45%
LEAVE AT TERMINATION	300,000	300,000	250,000	250,000	0	0.00%
WORKERS' COMPENSATION	164,124	139,275	148,047	231,370	83,323	56.28%
LIFE AND DISABILITY	224,434	199,825	228,923	233,503	4,580	2.00%
PROFESSIONAL DEVELOPMENT	298,516	164,104	305,110	311,254	6,144	2.01%
OTHER BENEFITS	2,631,042	2,524,777	2,710,404	2,754,931	44,527	1.64%
Total Contractual Obligations	53,962,580	53,174,789	55,624,756	59,318,923	3,694,167	6.64%
SPECIAL ED TUITION & SERVICES	3,609,059	3,590,508	4,464,648	4,503,419	38,771	0.87%
TRANSPORTATION	1,965,949	2,035,868	2,216,324	2,657,515	441,191	19.91%
TRANSFER FROM PARKING & TRANS	(50,000)	(50,000)	(50,000)	(50,000)	0	0.00%
CONTRACTED SERVICES	632,769	698,184	757,280	761,675	4,395	0.58%
ELECTRICITY	846,534	972,556	884,450	876,650	(7,800)	-0.88%
NATURAL GAS	374,635	343,835	395,224	361,924	(33,300)	-8.43%
GASOLINE	11,500	10,176	10,500	12,000	1,500	14.29%
STUDENT BOOKS / PERIODICALS	177,961	125,204	140,001	180,362	40,361	28.83%
SOFTWARE/COMPUTER MAINTENANCE	180,782	278,042	346,928	362,748	15,820	4.56%
PROFESSIONAL ORGANIZATION DUES	60,814	54,458	75,579	76,849	1,270	1.68%
PROPERTY & LIABILITY	160,933	158,932	174,236	187,448	13,212	7.58%
OTHER OPERATING	2,128,197	2,668,415	2,217,378	2,388,142	170,764	7.70%
Total Other Operating	10,099,133	10,886,176	11,632,548	12,318,732	686,184	5.90%
TOTAL SCHOOL DEPARTMENT	**$64,061,713**	**$64,060,965**	**$67,257,304**	**$71,637,655**	**$4,380,351**	**6.51%**

Citywide Operating Budget Drivers

Employee Relations

The City of Portsmouth has a total of fifteen (15) collective bargaining units, following the negotiated consolidation of School Custodial and Cafeteria employees under a single agreement. Of the fifteen, ten (10) have been ratified for FY27. The remaining five (5) will expire at the end of FY26 and have entered into negotiations. *(See table below)*.

General Government	Expires
Professional Management Association (PMA)	6/30/2027
Supervisory Management Alliance (SMA)	6/30/2028
Public Library Employees	6/30/2028
AFSCME Local 1386A Public Works	6/30/2026

Police	Expires
Ranking Officers Association	6/30/2027
Portsmouth Patrolman Association	6/30/2027
Civilians	6/30/2027

Fire	Expires
Fire Officers Association	6/30/2026
FireFighter Association	6/30/2026

School	Expires
Administrators	6/30/2029
Association of Portsmouth Teachers (APT)	6/30/2028
Clerical Employees (PACE)	6/30/2028
Custodial and Cafeteria Employees	6/30/2028
Paraeducators	6/30/2026
Custodial Supervisors	6/30/2026

Salaries

Cost of Living Adjustments (COLA) in all ten ratified collective bargaining agreements were determined by the 10-year rolling average of the November-November Boston-Cambridge-Newton MA-NH Consumer Price Index (CPI) with a floor of either 2% or 3% (as negotiated in each agreement) and a ceiling of 5% for FY27.

This year the CPI was reported at 2.77%, leading calculation of the 10-year rolling average to **3.03%**.

The other five contracts, as noted previously, are expiring and in negotiations. The COLA status of all agreements is listed in the table below.

CONSUMER PRICE INDEX		
CPI-U, Not Seasonally Adjusted (Nov to Nov)		
BOSTON-CAMBRIDGE-NEWTON, MA-NH		
1	FY 18	1.26%
2	FY 19	2.86%
3	FY 20	3.15%
4	FY 21	2.12%
5	FY 22	0.40%
6	FY 23	5.31%
7	FY 24	7.00%
8	FY 25	2.39%
9	FY 26	3.09%
10	**FY 27**	**2.77%**
10-Year Rolling Average		**3.03%**

General Governmen	COLA
Professional Management Association (PMA)	3.03%
Supervisory Management Alliance (SMA)	3.03%
Public Library Employees	3.03%
AFSCME Local 1386A Public Works	In negotiations

Police	COLA
Ranking Officers Association	3.03%
Portsmouth Patrolman Association	3.03%
Civilians	3.03%

Fire	COLA
Fire Officers Association	In negotiations
Firefighter Association	In negotiations

School	COLA
Administrators	3.03%
Association of Portsmouth Teachers (APT)	3.03%
Clerical Employees (PACE)	3.03%
Custodial and Cafeteria Employees	3.03%
Paraeducators	In negotiations
Custodial Supervisors	In negotiations

Retirement

Funding for the New Hampshire Retirement System (NHRS) comes from investment earnings, employee contributions, and employer contributions. The employee contribution rates are set by NH State Statute. The NHRS sets the employer contribution rate every two years based upon an actuarial valuation to ensure adequate funding for future pension liabilities. FY27 represents the second of the two-year certification period. **All rates for FY27 will remain unchanged from FY26**.

The following tables depict both the employer and employee contribution rates.

RETIREMENT - EMPLOYER CONTRIBUTION RATES				
	FY26 Rates	**FY27 Rates**	**Rate Change**	**% Change**
GROUP I				
Employees	12.75%	12.75%	0.00%	0.0%
Teachers	19.23%	19.23%	0.00%	0.0%
GROUP II				
Police	30.95%	30.95%	0.00%	0.0%
Fire	29.15%	29.15%	0.00%	0.0%

EMPLOYEE CONTRIBUTION RATES	
	Rates
GROUP I	
Employees	7.00%
Teachers	7.00%
GROUP II	
Police	11.55%
Fire	11.80%

The FY27 Proposed Budget of $12,790,057 for retirement contributions represents an increase of $396,269 or 3.20% from FY26 as shown in the following table.

RETIREMENT APPROPRIATION				
	FY26 Budget	FY27 Proposed	$ Change	% Change
General Government	1,680,717	1,726,165	45,448	2.70%
Police Department	2,370,866	2,530,285	159,419	6.72%
Fire Department	2,239,152	2,244,791	5,639	0.25%
School Department	6,103,053	6,288,816	185,763	3.04%
Total	$ 12,393,788	$ 12,790,057	$ 396,269	3.20%

Retirement – Elimination of State Contributions from 2010

The City of Portsmouth has been forced to pay the portion of the retirement contribution that was historically paid by the State of New Hampshire. Prior to FY10, the State contributed 35% of employer contributions for Teachers, Police, and Fire personnel but reduced this contribution to 30% in FY10, 25% in FY11, and 0% in FY12 and for all subsequent years.

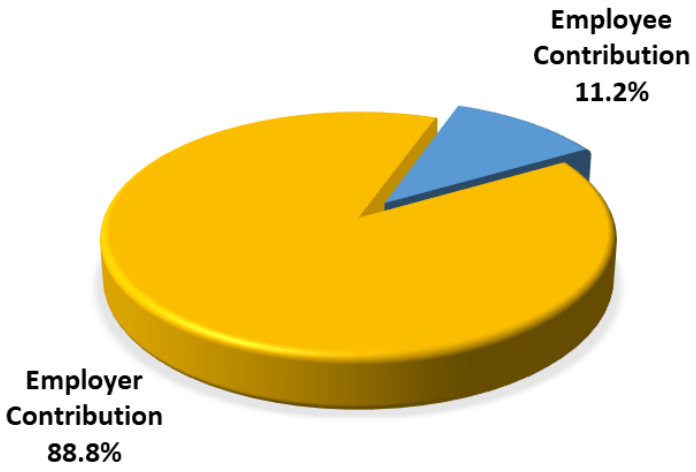
The result of the elimination of State contributions will cost the City of Portsmouth's taxpayers an estimate of $3.5 Million for FY27 alone and a total of $40 Million over 18 years.

Health Insurance

Per the Collective Bargaining Agreements, the City offers HealthTrust products supported by Anthem Blue Cross to employees in the General Government, Police, and Fire Departments and SchoolCare products supported by Cigna to employees in the School Department.

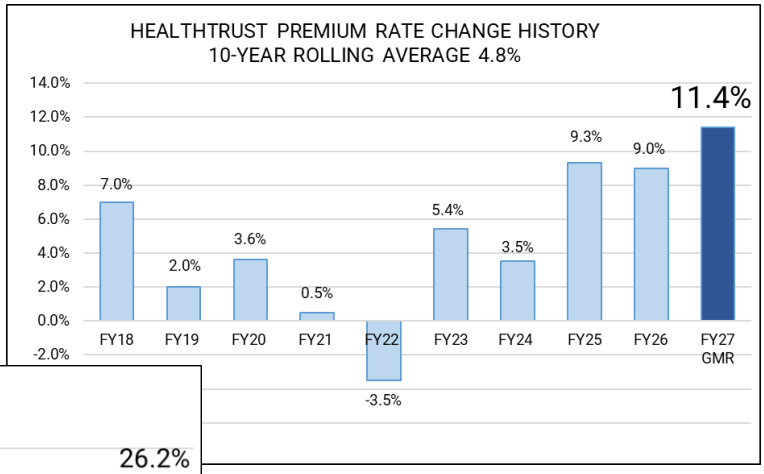
HealthTrust set the premiums for FY27 with an *increase* of 11.4% over FY26 and SchoolCare set the premiums for FY27 with an *increase* of 26.2% over FY26.

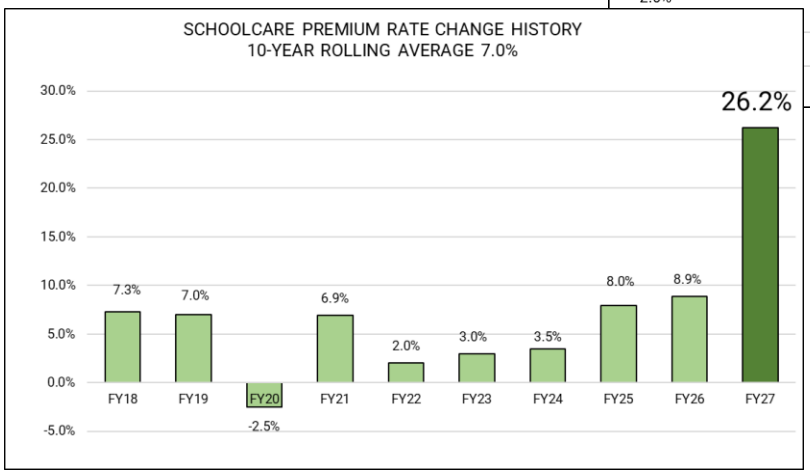
- ✓ For FY27, the estimated total health insurance premium for General Government, Police, Fire, and School Departments is projected at just over **$24.2 million**.
- ✓ The City employees' share represents approximately **$2.7 million** or 11.2% of the total cost. Per each of the collectively bargained union agreements, employee contributions range from 8%-20%.
- ✓ The City's contribution represents approximately **$21.5 million** or 88.8% of the total cost.



Health Insurance Stabilization Reserve Policy: The Health Insurance Stabilization Reserve Policy was created in 2002 with operating surplus from previous years. The intent of the policy is to avoid large spikes within each department's annual budget by determining the appropriation amount by increasing the prior year's budget by the average change of the premiums over a ten-year period. At the close of each year, any shortfall would be subsidized by the reserves; any surplus would increase the reserves. *[Detailed information on the Health Insurance Stabilization Fund Policy can be found in the Financial Polices and Guidelines section of the budget document.]*

HealthTrust (Anthem) - The premium increase of 11.4% over FY26 results in the 10-year rolling average increase of 4.8%.





SchoolCare (Cigna) - The premium increase of 26.2% over FY26 results in the 10-year rolling average increase of 7.0%.

Important note: The Proposed FY27 Budget for Health Insurance reflects the full annual rate increase for both HealthTrust and SchoolCare and is not calculated using the 10-year rolling averages of rate change. The total new premium costs driven by the actual rate increases would outpace the budget change of the 10-year rolling averages beyond the amount that the Health Insurance Stabilization Reserve could support. As a result, the 10-year rolling average calculation method has been waived.

The proposed health insurance appropriations for FY27 for General Government, Police, and Fire Departments increased over FY26 by the actual rate change of 11.4% while the School Department increased by 26.2%. The total proposed FY27 appropriation for health insurance is $18,838,651, an increase of $3,322,965 or 21.4% over FY26. With this appropriation, it is anticipated that the City would utilize approximately $1,549,194 from the Health Stabilization Reserve to fund the total cost of the premiums as depicted in the following table.

HEALTH INSURANCE	FY26 Budget	FY27 Budget % Change	FY27 Budget $ Change	FY27 Proposed Budget	Use of Health Ins Stabilization Reserve	FY27 Estimated City Cost	FY27 Employees Contribution	FY27 Total Health Premium
General Government	2,301,715	11.4%	262,396	2,564,111	800,906	3,365,017	645,377	4,010,394
Police Department	1,782,724	11.4%	203,231	1,985,955	288,026	2,273,981	485,225	2,759,206
Fire Department	930,053	11.4%	106,026	1,036,079	350,138	1,386,217	288,272	1,674,489
School	10,501,194	26.2%	2,751,313	13,252,507	1,238,374	14,490,881	1,291,735	15,782,616
Total General Fund	$15,515,686	21.4%	$3,322,966	$18,838,652	$2,677,444	$21,516,096	$2,710,609	$24,226,705

Leave at Termination

Leave at Termination is the amount owed to employees for accumulated sick and annual pay when they leave municipal employment.

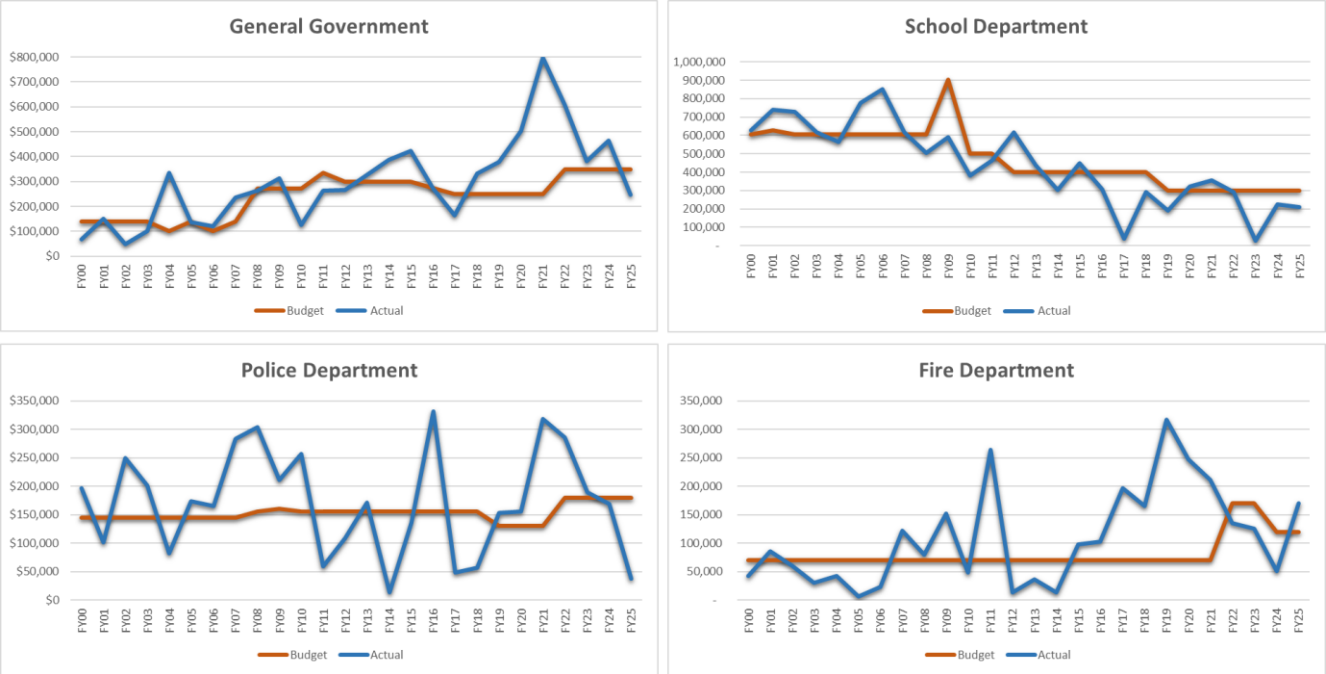
Leave at Termination Stabilization Reserve Policy: The Leave at Termination Stabilization Reserve Policy was created in 1999 with operating surplus from previous years. The intent of the policy is to avoid large spikes within each department's annual budget by budgeting a fixed amount for each fiscal year determined by an analysis and periodic review. The appropriation is then transferred into a Leave at Termination Fund where this liability is paid. At the close of each year, any shortfall would be subsidized by the reserves; any surplus would increase the reserves. *[Detailed information on the Leave at Termination Stabilization Fund Policy can be found in the Financial Polices and Guidelines section of the budget document.]*

The appropriation for FY27, as shown in the table, represents no change from FY26.

LEAVE @ TERMINATION	FY26 BUDGET	FY27 PROPOSED	$ CHANGE	% CHANGE
GENERAL GOVERNMENT	350,000	350,000	0	0.0%
POLICE	180,203	180,203	0	0.0%
FIRE	120,084	120,084	0	0.0%
SCHOOL	250,000	250,000	0	0.0%
GENERAL FUND TOTAL	**$ 900,287**	**$ 900,287**	**0**	**0.0%**

As of June 30, 2025,
4.11% of General Fund employees remain eligible for the sick leave payout upon termination.

The following charts display the history of actual Leave Payout versus the Annual Appropriation and how this policy mitigated budgetary spikes and valleys for the General Government, School, Police, and Fire Departments.



Workers' Compensation

The Workers' Compensation premium for FY26 increased from the prior year by 0.2% for the General Fund.

WORKERS' COMPENSATION	FY26 BUDGET	FY27 PROPOSED BUDGET	$ CHANGE	% CHANGE
GENERAL GOVERNMENT	189,835	251,831	61,996	32.7%
POLICE	146,781	198,435	51,654	35.2%
FIRE	597,418	403,013	(194,405)	-32.5%
SCHOOL	148,048	231,370	83,322	56.3%
TOTAL GENERAL FUND	$1,082,082	$1,084,649	$2,567	0.2%



The Fire Department pays the highest share of the premium as a result of the following legislation:

1) HB 407 requires workers' compensation to cover all medical expenses related to preventive medical treatment started after an identified critical exposure or unprotected exposure in order to prevent infection and the development of disease; and
2) SB 541 requires workers' compensation to cover costs to firefighters who have cancer.

It is notable that the Fire Department premium decreases by nearly one third for FY27. This is due to a reassessment of risk by the coverage provider, reflecting lower insurance rates for full-time firefighters and increasing rates for unpaid volunteer/call firefighters.

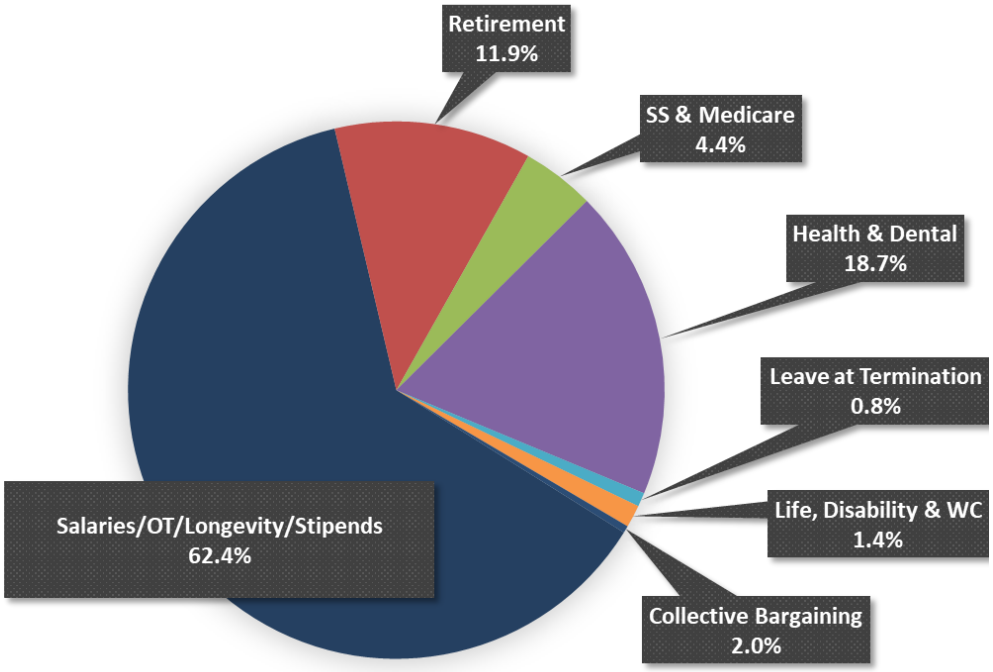
Total Salaries and Benefits

The total proposed FY27 budget for salaries and benefits is $107,679,982. This represents an increase of $5,835,269 or 5.73% over FY26, which includes increases in cost-of-living adjustments (COLA), health insurance premiums, leave at termination, retirement, federal taxes, and other benefits associated with collective bargaining agreements.

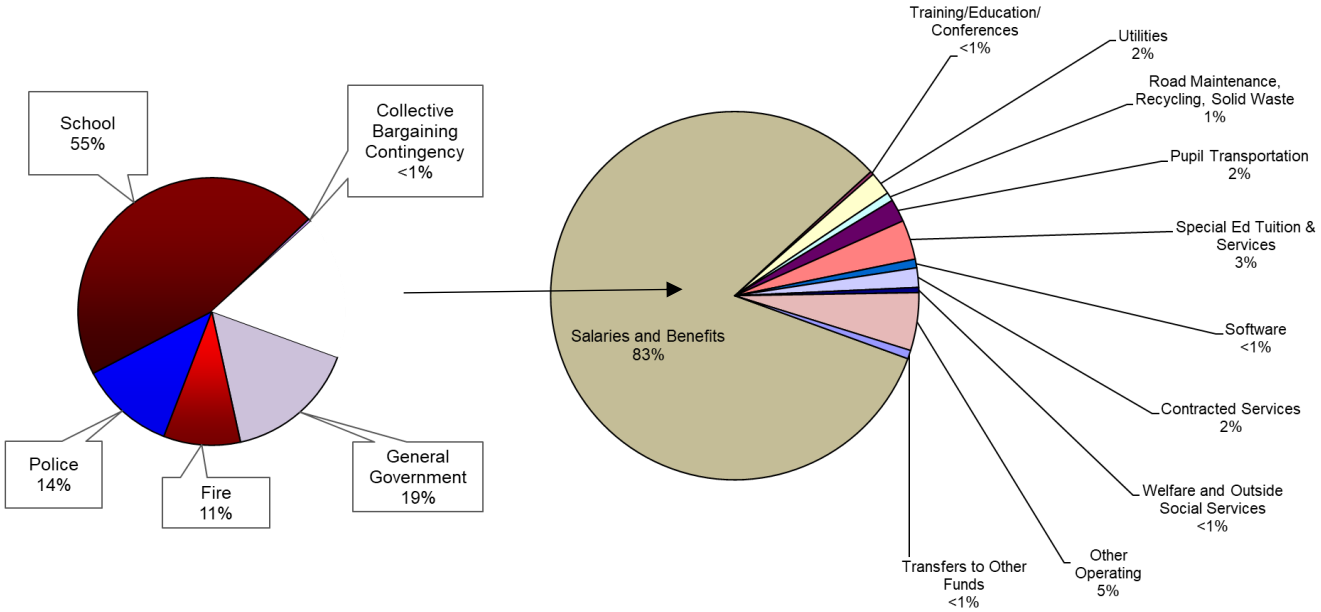
It important to note that Citywide the increase in Health Insurance premiums for FY27 represents over $3.3 million, which is more than half of the increase in salaries and benefits listed in the table below. The remaining elements of salaries and benefits are increasing approximately $2.5 million for FY27, which represents a 2.5% increase over FY26.

FY27 PROPOSED SALARIES & BENEFITS General Government, Police, Fire, and School Departments	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED	$ CHANGE FROM FY26	% CHANGE FROM FY26
Salaries/Stipends/Holiday/OT	$65,738,974	$67,270,466	$1,531,492	2.33%
Health & Dental Insurance	16,836,505	20,172,188	3,335,683	19.81%
Leave at Termination	900,287	900,287	0	0.00%
Retirement	12,395,897	12,790,057	394,160	3.18%
Workers Compensation	1,082,081	1,084,649	2,568	0.24%
Other Benefits	4,890,969	5,002,335	111,366	2.28%
Collective Bargaining Contingency	-	460,000	460,000	
Total Salaries and Benefits	$101,844,713	$107,679,982	$5,835,269	5.73%

The allocation of total salaries and benefits is represented in the pie graph below.



While Salaries and Benefits of $107,679,982 represent 83% of the total *Operating Budget* of $130,189,240, the remaining $22,509,258 or 17% is comprised of non-salary costs such as utilities, contracted services, building and equipment repairs and maintenance, supplies, welfare assistance, outside social services, special needs tuition, pupil transportation, and transfers to other funds.



*Salaries and benefits make up 68% of the **total** proposed budget of $157,971,390.*

Non-Operating Budget

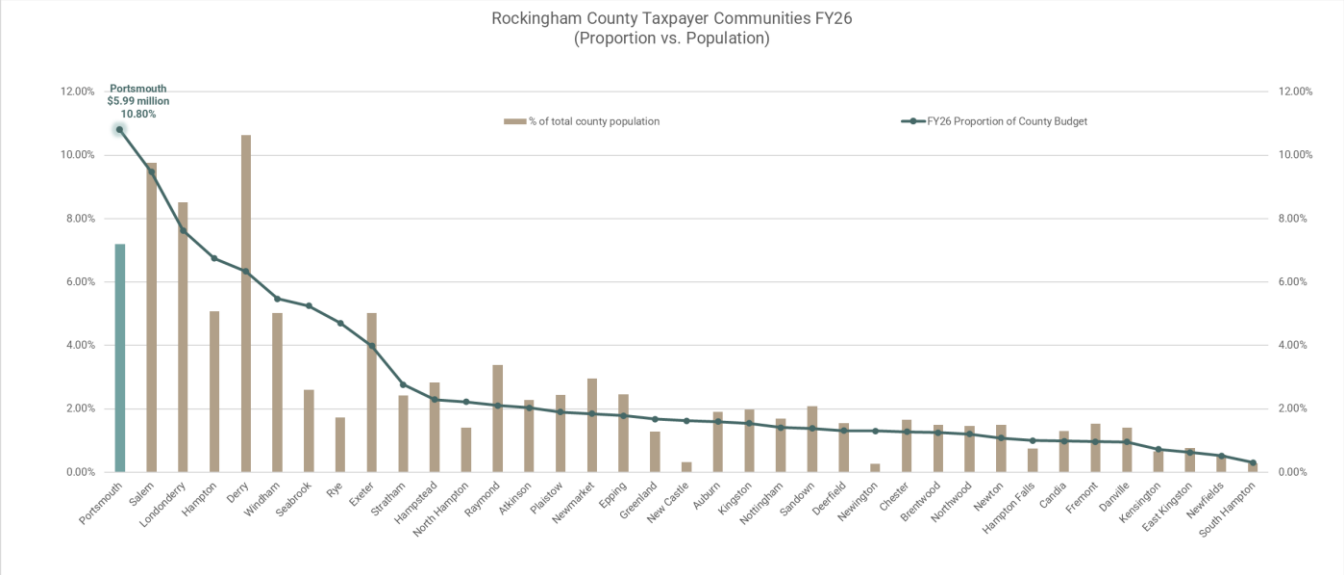
The Non-Operating Budget of $27,782,150 represents a net increase of $778,608 or 2.88% from FY26 due primarily to increases in county taxes, property and liability insurance, and first year of payments for new software solutions being implemented in Police, Finance, and Human Resources.

The Non-Operating Budget consists of expenditures for the following:

FY27 PROPOSED NON-OPERATING BUDGET	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED	$ CHANGE FROM FY26	% CHANGE FROM FY26
Debt Service and Related Expenditures	14,311,948	14,327,355	15,407	0.11%
Overlay Interest Expenses	60,000	60,000	-	0.00%
Property & Liability (excluding School)	508,005	675,950	167,945	33.06%
Rockingham County Tax	6,000,870	6,225,610	224,740	3.75%
Contingency	300,000	300,000	-	0.00%
Rolling Stock	789,000	836,500	47,500	6.02%
IT Equipment Replacement	1,091,250	1,197,150	105,900	9.70%
Landfill Closure-Coakley/Jones	259,410	237,210	(22,200)	-8.56%
Other Non-Operating	1,723,059	2,362,375	639,316	37.10%
Prof Service - Outside Counsel	400,000	-	(400,000)	-100.00%
TOTAL NON-OPERATING	**$27,003,542**	**$27,782,150**	**$778,608**	**2.88%**

County Tax

The City of Portsmouth is annually assessed for its portion of the Rockingham County budget based on the City's share of the equalization of property values for the entire county. While the City of Portsmouth has the 4th largest population (7.2% of county population) of the 37 communities in Rockingham County, it contributes the largest amount of County Tax (10.799% in FY26) as depicted in the following graph.



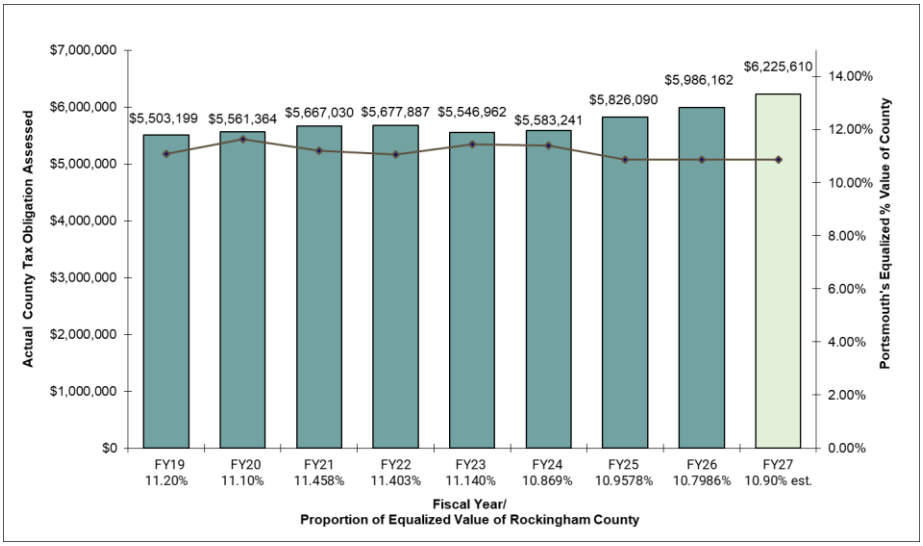
It is estimated that Portsmouth will pay approximately $6.2 million to Rockingham County in FY27. However, the proportion of the City's share, which determines the actual amount due to the County, is established by the New Hampshire Department of Revenue Administration just prior to setting the tax rate in the fall. The following table depicts the actual property tax obligation and the equalized

assessed value proportion history of the City of Portsmouth to Rockingham County for the last eight (8) years as well as the estimated tax for FY27.

Tax Obligation is calculated by:

1. **The County's Adopted Budget; and**

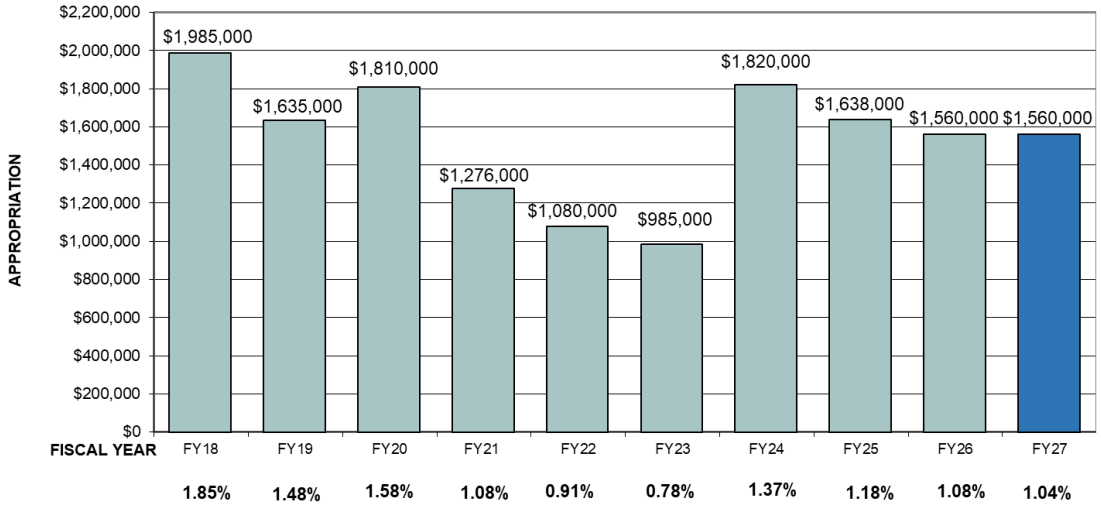
2. **Proportion of all 37 communities in Rockingham County based on equalized values.**



Capital Improvement Plan (CIP)

The City Council adopted the six-year Capital Improvement Plan (CIP) which includes Capital Outlay and Information Technology Upgrades and Replacements.

The City Manager's recommended proposed Capital Outlay appropriation is $1,560,000. This represents 1.04% of the current fiscal year appropriation, which is within the policy goal of *annually budgeting up to 2% of the prior year's General Fund Budget to capital projects*.



The average budgeted expenditure for Capital Outlay over the 10-year period including the proposed FY27 budget is $1,534,900 per year.

The following table lists the Capital Outlay projects adopted by the City Council in December 2025 in the amount of $1,950,000. The City Manager's recommended adjustments reflected in the Proposed FY27 Budget, which total $390,000 in reductions, are also included in the table. Details on each of these projects can be found in Appendix II of this document.

General Fund - Capital Outlay
Adopted CIP FY27 Elements and Proposed FY27 Funding

Appendix II PAGE		FY27 Capital Outlay	City Council Adopted 12/8/2025	City Manager Adjusted	City Manager Recommended FY27
II	37	Electrification of City Fleet - Development Plan	$50,000		$50,000
II	38	Personal Protective Clothing Replacement	$80,000		$80,000
II	44	Elementary School Playground Upgrade	$50,000		$50,000
II	48	Permanent/Historic Document Restoration, Preservation and Scanning	$100,000	-$20,000	$80,000
II	49	Historic Records Artifact Conservation and Storage Assessment	$75,000	-$50,000	$25,000
II	51	Public Art	$25,000		$25,000
II	52	Artist Live Work Space	$65,000		$65,000
II		Bow Street Overlook	$100,000	-$100,000	$0
II	56	Indoor Pool Facility Needs	$50,000		$50,000
II	58	Existing Outdoor Recreation Field and Facility Improvements	$100,000		$100,000
II		Pierce Island Recreation Improvements	$100,000	-$100,000	$0
II	59	Community Campus Facility Needs	$100,000		$100,000
II		Citywide Park and Monument Improvements	$50,000	-$50,000	$0
II	60	Citywide Trees and Public Greenery Program	$60,000	-$20,000	$40,000
II	61	Prescott Park Facilities Capital Improvements	$120,000		$120,000
II	64	Recycling and Solid Waste Totes	$150,000		$150,000
II	66	Citywide Retaining Walls	$50,000		$50,000
II	69	Solar Arrays and Potential Power Generation	$50,000		$50,000
II	83	Bicycle/Pedestrian Plan Implementation	$100,000	-$50,000	$50,000
II	85	Citywide Bridge Improvements	$250,000		$250,000
II	105	Coakley Neighborhood Complete Street Restoration	$50,000		$50,000
II	107	Cabot & Austin Area Sewer Separation	$75,000		$75,000
II		Capital Contingency	$100,000		$100,000
		TOTAL FY27 Capital Outlay	$1,950,000	-$390,000	$1,560,000

The following table lists the Information Technology Upgrades and Replacements adopted by the City Council in the amount of $1,357,150 as part of the CIP process. The City Manager's recommended adjustments incorporated in the Proposed FY27 Budget are included in the table.

PAGE		FY27 Information Systems	City Council Adopted 12/8/2025	City Manager Adjusted	City Manager Recommended FY27
II	73	Citywide Information Technology Upgrades & Equipment Replacements	$1,057,150	-$160,000	$897,150
II	78	Public Safety Radio Communication System Replacement	$300,000		$300,000
		Total FY27 Information Systems	$1,357,150	-$160,000	$1,197,150

The total Capital Improvement Plan FY 2027-2032 for all Citywide projects can be viewed and downloaded at the following link: https://portsnh.co/cip

Rolling Stock

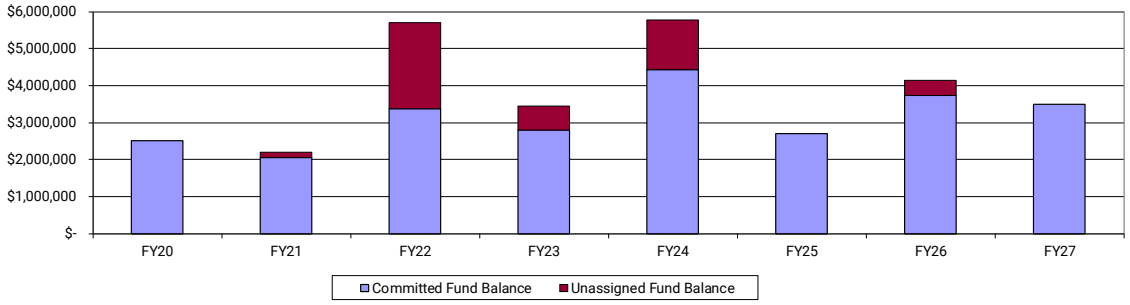
The Rolling Stock program provides a schedule of the replacement of vehicles and equipment necessary to conduct daily City activities. The complete 10-year schedule with details of each item and replacement plans is in Appendix I of this budget document.

The following table lists the vehicles and equipment identified for FY27 per the Rolling Stock Program in the General Fund.

	FY26 General Fund	FY27 City Manager Proposed	$ Change from FY26	% Change from FY26
Public Works				
4 Door Sedan; Fleet Equipment for Inspection's Department		30,000		
Mack Dump w/ Plow, Wing, and Salter (Year 1 of 2)		115,000		
International Dump (Year 2 of 3)		110,000		
Sidewalk Tractor (Year 1 of 2)		75,000		
F600 w/ Hook Lift, Chip Box, Backpack & Salter (Year 2 of 2)		100,000		
Total Public Works	**444,000**	**430,000**	**(14,000)**	**-3.2%**
Police				
SUV - Explorer		63,000		
SUV - Explorer		63,000		
SUV - Explorer		63,000		
SUV - Explorer (Year 1 of 2)		31,500		
Off-Road 4X4 Polaris Ranger (alternative funding source)		0		
Total Police	**179,000**	**220,500**	**41,500**	**23.2%**
Fire				
Pick-Up Truck		70,000		
Total Fire	**35,000**	**70,000**	**35,000**	**100.0%**
School				
F350 1 Ton 4x4 w/ Plow (Year 2 of 2)		45,000		
30-35' Scissor Lift (Int) (Year 1 of 2)		15,000		
Atheltic Trainer Utility Vehicle		26,000		
Tiny Mobile Turf Paint Machine (Year 1 of 2)		30,000		
Total School	**131,000**	**116,000**	**(15,000)**	**-11.5%**
TOTAL GENERAL FUND	**$789,000**	**$836,500**	**$47,500**	**6.0%**

Use of Fund Balance

While property taxes remain the City of Portsmouth's major source of funding for the services provided by the General Government, Police, Fire, and School Departments, the City has diligently utilized other sources of revenue to minimize the impact to the tax rate. Another resource is the use of Fund Balance. Each year it is utilized to help mitigate the impact on property taxes through either the budget process or supplemental appropriations. In FY27, the amount of $3,500,000 is scheduled to be utilized from Fund Balance. The annual use of Fund Balance is depicted in the table below:



Use of:	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	Total FY20-FY27
Committed Fund Balance	2,500,000	2,050,000	3,380,000	2,800,000	4,428,379	2,700,000	3,731,519	3,500,000	25,089,898
Unassigned Fund Balance	-	150,000	2,316,000	650,000	1,340,000	-	400,000	-	4,856,000
Total Use of Fund Balance	**$2,500,000**	**$2,200,000**	**$5,696,000**	**$3,450,000**	**$5,768,379**	**$2,700,000**	**$4,131,519**	**$3,500,000**	**$29,945,898**

Average Use Per Year	**$3,743,237**

The City has historically used Fund Balance to offset taxes - <u>both</u> through the budget process and supplemental appropriations. The average use over the last eight years is $3,743,237 per year.

Budgeted Use of Fund Balance and Supplemental Appropriations

	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27 Proposed	Total use of Fund Balance FY 20-FY27
Committed									
Reserve Tax Appraisal - Budgeted	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000	900,000
Reserve for Future Debt Service - Budgeted	1,950,000	1,900,000	1,900,000	1,700,000	1,700,000	1,600,000	1,500,000	1,400,000	13,650,000
Supplemental-McIntyre Settlement			500,000						500,000
Reserve - Bond Premium					128,379		131,519		259,898
Design/Engineering-McIntyre			400,000						400,000
Budgetary Use of Fund Balance					2,500,000	1,000,000	2,000,000	2,000,000	7,500,000
Capital Outlay - Budgeted	400,000								400,000
McIntyre Operations - Budgeted			480,000						480,000
McIntyre Settlement				1,000,000					1,000,000
Use of Committed Fund Balance	**2,500,000**	**2,050,000**	**3,380,000**	**2,800,000**	**4,428,379**	**2,700,000**	**3,731,519**	**3,500,000**	**25,089,898**
Unassigned									
Supplemental-Deer Street Associates				500,000					500,000
Community Campus Operation-Supplemental			116,000						116,000
Skateboard Park-Supplemental			2,200,000						2,200,000
McIntyre Design (Supplemental in FY 23)		150,000		150,000					300,000
Collective Bargaining - Supplemental					890,000				890,000
Litigation Legal Fees					450,000				450,000
Outside Counsel - Supplemental							400,000		400,000
Use of Unassigned Fund Balance	**-**	**150,000**	**2,316,000**	**650,000**	**1,340,000**	**-**	**400,000**	**-**	**4,856,000**
Total Use of Fund Balance	**$2,500,000**	**$2,200,000**	**$5,696,000**	**$3,450,000**	**$5,768,379**	**$2,700,000**	**$4,131,519**	**$3,500,000**	**$29,945,898**

Average Use FY20-FY27 (8 Years) **$3,743,237**

ENTERPRISE FUNDS

Enterprise Funds account for operations that are financed and operated in a manner similar to private business. Enterprise Funds must have revenues from fees and/or charges sufficient to cover the cost of providing goods and services, including capital costs (i.e. depreciation and debt service). The City of Portsmouth has two Enterprise Funds: Water and Sewer.

The following are highlights of the City's Water and Sewer Enterprise Funds presented on a full accrual basis of accounting required for financial reporting purposes. User rates for both Water and Sewer are calculated based on the cash requirements, less estimated revenues for the fiscal year. The calculation of user rates is presented in the departmental section of this document where more detail and rate information are described.

WATER ENTERPRISE FUND

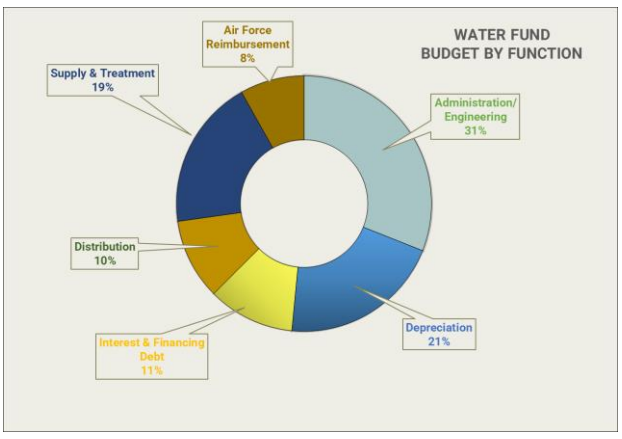
Total Appropriation

Appropriations on a full accrual basis of accounting for the Water Enterprise Fund total $14,566,278 for FY27. This is an increase of $599,955 or 4.30% from the FY26 budget. The following table is a summary of major expense categories for the FY25 budget and actual, FY26 budget, and the proposed FY27 budget.

WATER FUND	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED	% CHANGE FROM FY26	$ CHANGE FROM FY26
Operations and Maintenance Expenses						
Personnel Costs	4,303,257	3,869,046	4,750,318	5,074,679	6.83%	324,361
Chemicals	581,360	439,394	628,946	648,852	3.16%	19,906
Electricity	444,700	433,259	452,635	445,530	-1.57%	(7,105)
Natural Gas	6,200	7,102	6,355	6,450	1.49%	95
Propane & Fuel Oil	65,150	27,069	39,150	30,650	-21.71%	(8,500)
Gasoline & Diesel	58,797	42,115	55,668	59,027	6.03%	3,359
Repairs & Maintenance	293,920	539,063	307,540	274,100	-10.87%	(33,440)
Prof Services: Contract, Lab Testing	998,030	479,125	999,218	1,032,065	3.29%	32,847
Stock Materials	360,000	248,938	340,000	290,000	-14.71%	(50,000)
Assistance Program	1,500	892	1,500	1,500	0.00%	-
Other Operating	1,634,943	1,496,915	1,781,325	1,852,146	3.98%	70,821
Operations and Maintenance Subtotal	8,747,857	7,582,918	9,362,655	9,714,999	3.76%	352,344
Non-Operating Expenses						
Interest on Debt	1,474,140	1,420,778	1,586,330	1,587,392	0.07%	1,062
Property Taxes	126,500	121,964	136,438	182,587	33.82%	46,149
Depreciation	2,595,000	2,487,596	2,770,000	2,990,000	7.94%	220,000
Equipment	79,100	116,433	110,900	91,300	-17.67%	(19,600)
Non-Operating Expenses Subtotal	4,274,740	4,146,770	4,603,668	4,851,279	5.38%	247,611
TOTAL WATER FUND	**$13,022,597**	**$11,729,689**	**$13,966,323**	**$14,566,278**	**4.30%**	**$599,955**

The Water Fund budget consists of six (6) major functions:

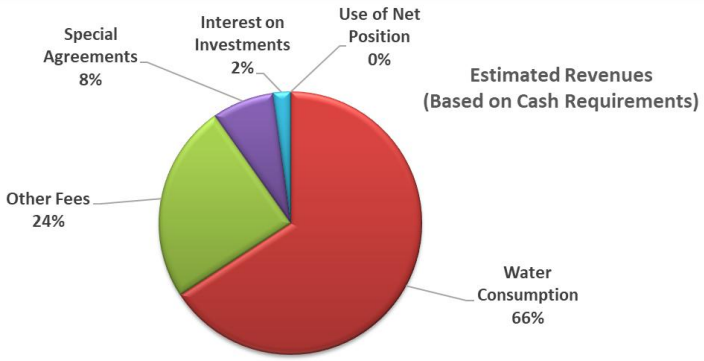
1. Administration/Engineering: costs related to employee benefits, administrative overhead, Geographic Information Systems (GIS) services, and engineering
2. Depreciation
3. Interest and Financing Debt
4. Distribution: services, hydrants, mains, meters, meter reading and cross connections
5. Supply and Treatment: Madbury Treatment Facility, Pease Water Treatment Facility, laboratory, a booster station, ten wells, and five storage tanks
6. Air Force Reimbursement



Revenues

Adjustments from the Full Accrual to Cash Requirements are itemized on the rate model calculation sheet in the Water Division section of this document. Cash requirements of $15,632,778 would be funded from the following sources to meet these cash requirements:

➢	$10,288,580	Water Consumption
➢	3,822,604	Other Fees
➢	1,186,594	Special Agreements
➢	335,000	Interest on Investments
➢	0	Use of Net Position
	$15,632,778	**Total**



Capital Outlay

The Water Division, through the Capital Improvement Plan (CIP), requests funds from revenues to support the pay-as-you-go policy of the City regarding capital improvements. Once the CIP is approved, the funds for the capital projects are requested through the budget process. There are two projects to be funded with Capital Outlay for FY27. *[Details on each capital project can be found in Appendix II of this document.]*

Water Fund
Capital Outlay Projects
Fiscal Year 2027

Appendix II Page:	**CIP #**		**Water Revenues**
II - 105	COM-27-SD-97	Coakley Neighborhood Complete Street Restoration	50,000
II - 107	COM-27-SD-98	Cabot & Austin Area Sewer Separation	75,000
		Total Water Fund Capital Outlay	**$125,000**

Rolling Stock

The Rolling Stock program provides a schedule of the replacement of vehicles and equipment necessary to conduct daily City activities. The complete 10-year schedule with details of each item and replacement plans is in Appendix I of this budget document. The following table lists the vehicles and equipment identified for FY27 per the Rolling Stock Program for the Water Fund.

FY27 WATER DIVISION REQUEST

Fleet Equipment (Ford Edge)	35,000
Fleet Equpment (Ford Explorer)	35,000
Fleet Equipment (Transit Van)	55,000
Fleet Equipment (F-250)	55,000
Fleet Equipment (Ford Transit)	37,000
Mini Track Excavator (Year 3 of 3)	40,000
Fleet Equipment (F-150)	43,000
Misc. Equipment	100,000
TOTAL	$400,000

SEWER ENTERPRISE FUND

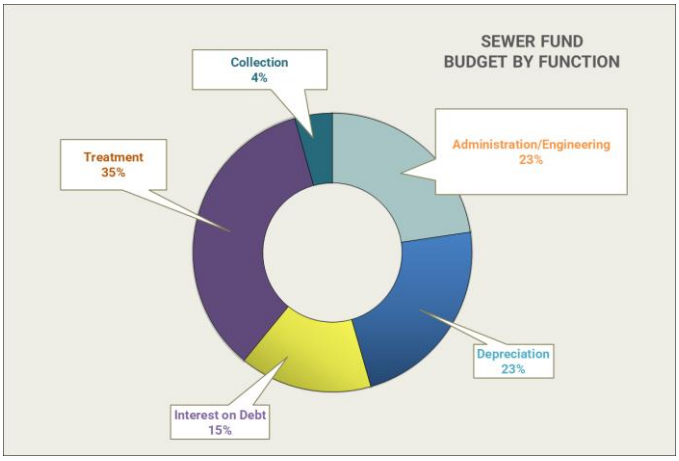
Total Appropriation

Appropriations on a full accrual basis of accounting for the Sewer Enterprise Fund total $25,155,497 for FY27. This is an increase of $829,141 or 3.41% from the FY26 budget. The following table is a summary of major expense categories for the FY25 budget and actual, FY26 budget, and the proposed FY27 budget.

SEWER FUND	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED	% CHANGE FROM FY26	$ CHANGE FROM FY26
Operations and Maintenance Expenses						
Personnel Costs	4,999,715	4,161,879	5,582,482	5,921,050	6.1%	338,568
Chemicals	2,292,341	2,199,593	2,408,008	2,013,075	-16.4%	(394,933)
Electricity	965,265	941,986	991,105	1,003,443	1.2%	12,338
Natural Gas	18,480	10,376	14,569	19,245	32.1%	4,676
Propane & Fuel Oil	151,500	92,157	142,938	80,690	-43.5%	(62,248)
Gasoline & Diesel	55,425	43,488	50,300	56,884	13.1%	6,584
Repairs & Maintenance	785,905	1,216,545	810,495	913,320	12.7%	102,825
Prof Services: Contract, Lab Testing	516,010	692,949	807,690	818,490	1.3%	10,800
Stock Materials	152,000	114,567	140,000	130,100	-7.1%	(9,900)
Other Operating	2,680,341	2,809,757	2,854,718	3,194,937	11.9%	340,219
General Operations	*12,616,982*	*12,283,298*	*13,802,305*	*14,151,234*	2.5%	348,929
Permit Expenses/Legal Fees	350,000	510,999	355,000	480,000	35.2%	125,000
Transfer to Stormwater	486,628	486,628	546,510	550,844	0.8%	4,334
Total Operations and Maintenance Subtotal	13,453,610	13,280,925	14,703,815	15,182,078	3.3%	478,263
Non-Operating Expenses						
Interest on Debt/Financing Fees	3,670,760	3,646,813	3,713,227	3,866,569	4.1%	153,342
Depreciation	5,148,000	5,098,927	5,550,000	5,760,000	3.8%	210,000
Equipment	250,000	212,860	359,314	346,850	-3.5%	(12,464)
Non-Operating Expenses Subtotal	9,068,760	8,958,601	9,622,541	9,973,419	3.6%	350,878
TOTAL SEWER FUND	**$22,522,370**	**$22,239,525**	**$24,326,356**	**$25,155,497**	**3.41%**	**$829,141**

The Sewer Fund budget consists of five (5) major functions:

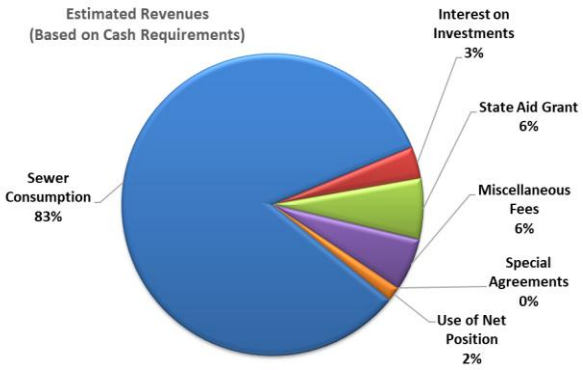
1. Administration/Engineering: costs related to employee benefits, administrative overhead, engineering, and GIS services
2. Depreciation
3. Interest on Debt
4. Collection: force mains, laterals, and meter reading
5. Treatment: Peirce Island Treatment Facility, Pease Treatment Facility, two laboratories, and 22 pump stations



Revenues

Adjustments from the Full Accrual to Cash Requirements are itemized on the rate model calculation sheet in the Sewer Division section of this document. Cash requirements of $27,773,840 would be funded from the following sources to meet these cash requirements:

➢	$23,047,666	Sewer Consumption
➢	950,000	Interest on Investments
➢	1,800,404	State Aid Grant
➢	1,556,845	Miscellaneous Fees
➢	0	Special Agreements
➢	418,925	Use of Net Position
	$27,773,840	**Total**



Capital Outlay

The Sewer Division, through the Capital Improvement Plan (CIP), requests funds from revenues to support the pay-as-you-go policy of the City regarding capital improvements. Once the CIP is approved, the funds for the capital projects are requested through the budget process. There are two pay-as-you-go capital requests for FY27. *[Details on each capital project can be found in Appendix II of this document.]*

Sewer Fund
Capital Outlay Projects
Fiscal Year 2027

Appendix II Page:	**CIP #**		**Sewer Revenues**
II - 105	COM-27-SD-97	Coakley Neighborhood Complete Street Restoration	50,000
II - 107	COM-27-SD-98	Cabot & Austin Area Sewer Separation	75,000
		Total Sewer Fund Capital Outlay	**$125,000**

Rolling Stock

The Rolling Stock program provides a schedule of the replacement of vehicles and equipment necessary to conduct daily City activities. The complete 10-year schedule with details of each item and replacement plans is in Appendix I of this budget document. The following table lists the vehicles and equipment identified for FY27 per the Rolling Stock Program for the Sewer Fund.

FY27 SEWER DIVISION REQUEST

F-550 Dump w/ Plow (Year 1 of 2)	50,000
F-550 (Year 1 of 2)	55,000
F600 w/Crane, Utility Box, Lighting & Welder (Year 1 of 3)	85,000
Vactor (Year 5 of 7)	65,000
Fleet Equipment (F-150)	40,000
Misc. Equipment	200,000
TOTAL	$495,000

PARKING AND TRANSPORTATION SPECIAL REVENUE FUND

Special Revenue Funds account for the proceeds from revenues that are legally restricted to expenditures for a specific purpose.

Total Appropriation

The total proposed appropriation for the Parking and Transportation Fund is $10,542,929 for FY27. This is an increase of $526,480 or 5.26% from the FY26 budget. *[Details of budget changes can be found in the Parking & Transportation section of this budget document.]* The following table is a summary of major expenditure categories for the FY25 budget and actual, FY26 budget, and the proposed FY27 budget.

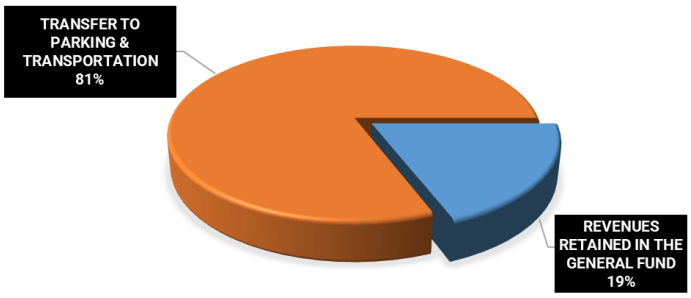
PARKING & TRANSPORTATION	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED	% CHANGE FROM FY26	$ CHANGE FROM FY26
OPERATING						
PERSONNEL COSTS	3,964,410	3,676,592	4,040,786	4,254,670	5.29%	213,884
UTILITIES	157,249	167,888	196,854	186,981	-5.02%	(9,873)
METER COLLECTION (Police)	60,000	60,000	60,000	60,000	0.00%	-
CONTRACTED SERVICES	262,437	226,807	314,372	360,413	14.65%	46,041
OTHER OPERATING	1,167,133	1,184,169	1,212,634	1,260,917	3.98%	48,283
TOTAL OPERATING	5,611,229	5,315,456	5,824,646	6,122,981	5.12%	298,335
NON-OPERATING						
DEBT SERVICE	2,332,263	2,338,848	2,431,013	2,415,691	-0.63%	(15,322)
CAPITAL PROJECTS	1,200,000	1,200,000	350,000	500,000	42.86%	150,000
ROLLING STOCK	390,000	390,000	390,000	390,000	0.00%	-
TRANSPORTATION	817,782	775,481	910,790	998,257	9.60%	87,467
CONTINGENCY	97,500	104,250	110,000	116,000	5.45%	6,000
TOTAL NON-OPERATING	4,837,545	4,808,579	4,191,803	4,419,948	5.44%	228,145
TOTAL PARKING/TRANSP	**$10,448,774**	**$10,124,035**	**$10,016,449**	**$10,542,929**	**5.26%**	**$526,480**

Revenues

Expenditures for the Parking and Transportation fund are funded 100% from parking-related revenues. Parking revenues in excess of Parking and Transportation operations are reported in the General Fund. The table and pie graph below display the distribution of revenues between the General and Parking and Transportation Funds.

- $4,888,000 Parking Meter Fees
- 4,358,889 Parking Facilities-Transient
- 2,360,400 Parking Facilities-Passes
- 1,380,000 Parking Violations
- 55,640 Other Revenues

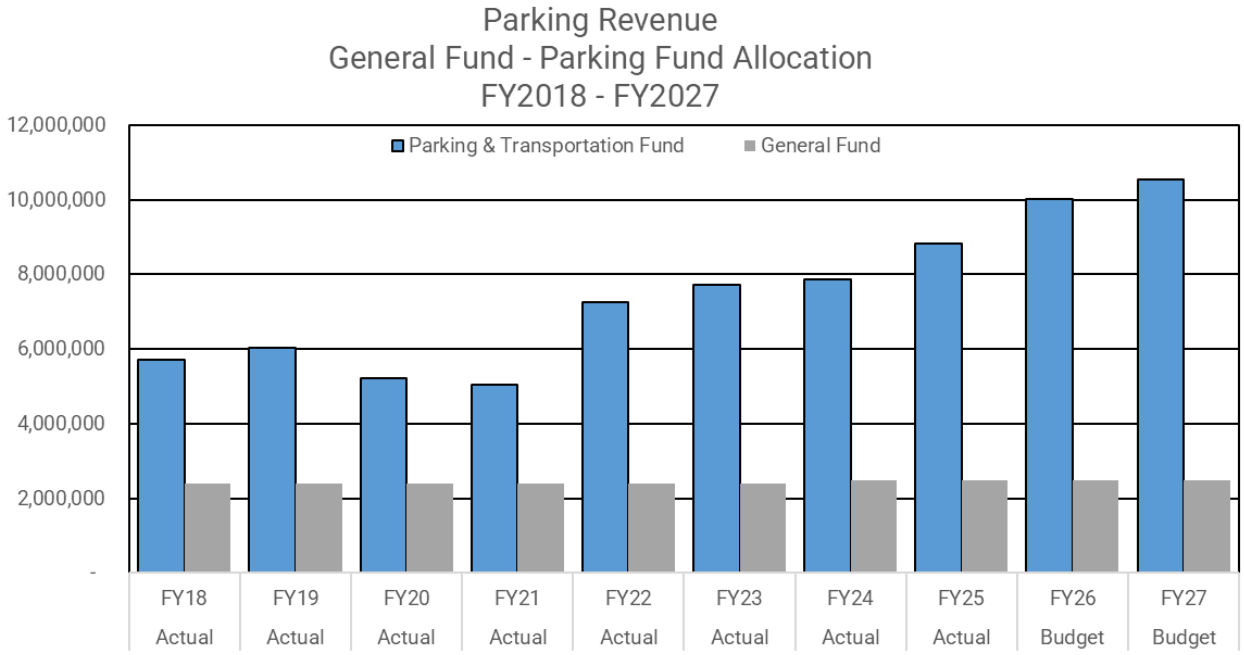
$13,042,929 Total Estimated Revenues
($ 2,500,000) Retained in the General Fund
$10,542,929 Total Parking & Transportation



Revenue Distribution:

Retained in the General Fund	$ 2,500,000	19%
Parking & Transportation	$10,542,929	81%

Ten Year History of Parking Revenue Distribution



Parking Revenue	**FY18**	**FY19**	**FY20**	**FY21**	**FY22**
	Actual	Actual	Actual	Actual	Actual
Total Parking Revenue	**8,115,741**	**8,444,481**	**7,622,242**	**7,465,181**	**9,675,127**
Total for Parking & Transportation Fund	5,703,436	6,032,176	5,209,937	5,052,876	7,262,822
Total for General Fund	2,412,305	2,412,305	2,412,305	2,412,305	2,412,305

	FY23	**FY24**	**FY25**	**FY26**	**FY27**	**10 Year Total**	**%%**
	Actual	Actual	Actual	Budgeted	Estimated		
Total Parking Revenue	**10,127,349**	**10,359,911**	**11,323,980**	**12,516,449**	**13,042,929**	**98,693,390**	**100%**
Total for Parking & Transportation Fund	7,715,044	7,859,911	8,823,980	10,016,449	10,542,929	74,219,560	75%
Total for General Fund	2,412,305	2,500,000	2,500,000	2,500,000	2,500,000	24,473,830	25%

Services provided by the Parking & Transportation Fund offset Property Taxes

The FY27 Budget reflects a continued distribution of $2,500,000 from parking-related revenues to the General Fund. In addition, the Parking and Transportation Division provides services which are typically funded in the General Fund. The following table lists these services, including the revenue retained in the General Fund.

For FY27, services provided by parking revenues will offset Property Taxes by 66¢.

For the median single-family home valued at $777,200, this equates to a tax offset of $512.17.

1. COAST Dues, Shuttle Services, Senior Transportation, Trolley Match, and Downtown Loop

Services Provided by the Parking Fund which would be typically funded in the General Fund

	FY26	FY27
Revenues Retained in the General Fund	2,500,000	2,500,000
1 Transportation Programs	910,790	998,257
Salaries & Benefits	1,562,802	1,781,797
Snow Removal	300,000	300,000
Downtown Maintenance	354,739	358,168
School Bus Support	50,000	50,000
Police Services Support	60,000	60,000
Fire Services Support	25,000	25,000
Transfer - Prescott Park	60,000	60,000
Transfer - Recycling	100,000	100,000
Bike/Ped Plan Implementation	50,000	50,000
Traffic Calming	50,000	50,000
EV Charging Stations	50,000	50,000
Parking Lot Leases	35,000	41,000
Parking Lot Paving	150,000	150,000
Rolling Stock	352,000	290,000
Total	$6,610,331	$6,864,222
Tax Rate Offset	**65¢**	**66¢**
Per Household Tax Offset	**$500.94**	**$512.17**

Capital Outlay

The Parking & Transportation Fund, through the Capital Improvement Plan (CIP), requests funds from parking revenues to support the pay-as-you-go policy of the City regarding capital improvements. Once the CIP is approved, the funds for the capital projects are requested through the budget process. The following is a list of projects requested by the Department in FY27 for a total of $450,000. *[Details on each of these projects can be found in Appendix II of this document.]*

Parking & Transportation
Capital Outlay Projects
Fiscal Year 2027

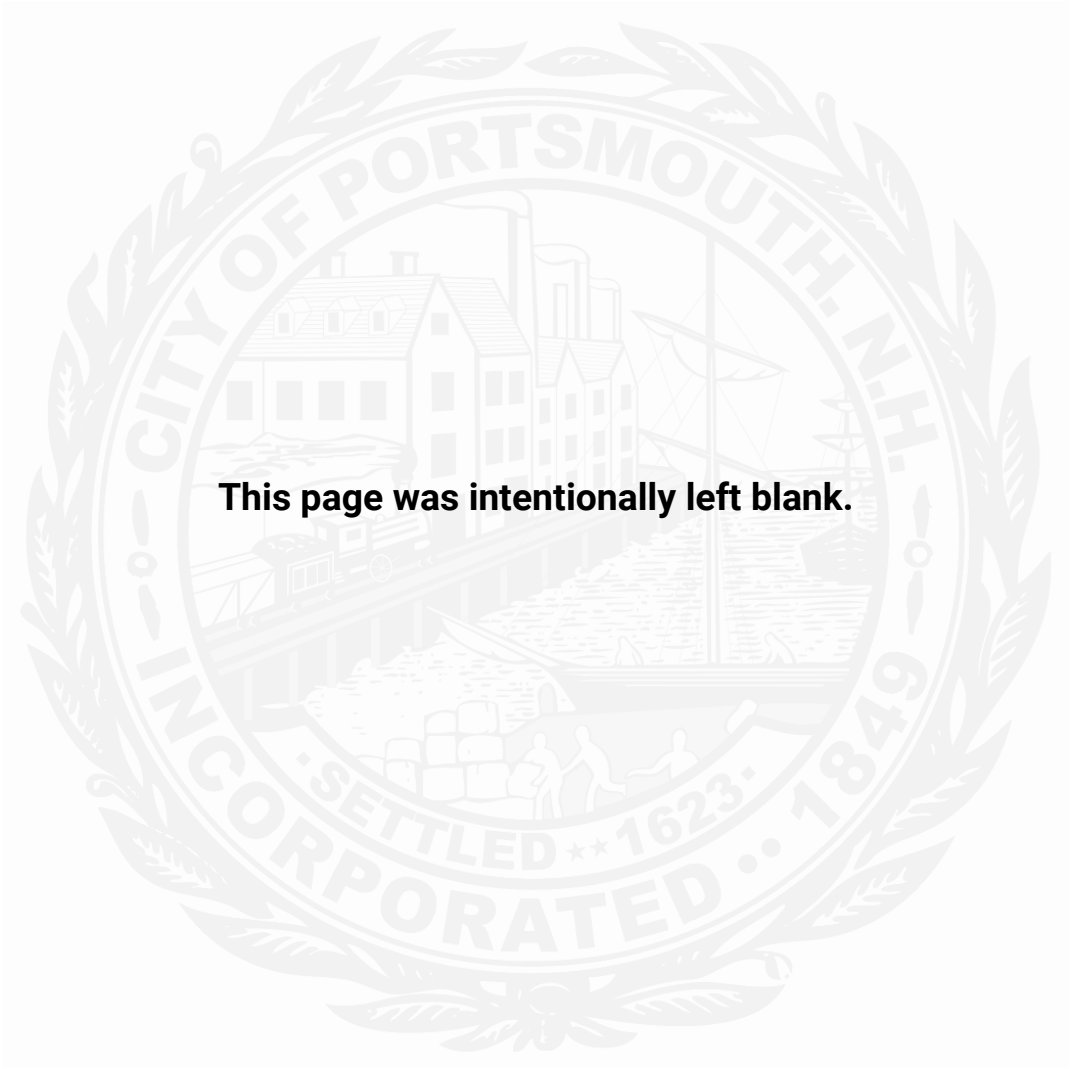
Appendix II Page:	**CIP #**		**City Council Adopted 12/8/2025**
II - 70	BI-20-PW-53	Level 2 and Level 3 EV Charging Stations	50,000
II - 71	BI-26-PW-54	Parking Garage & Public Transportation	150,000
II - 80	TSM-12-PW-58	Parking Lot Paving	150,000
II - 81	TSM-08-PW-59	Parking Meters	50,000
II - 86	TSM-21-PW-74	Traffic Calming	50,000
		Total Parking & Transportation Fund Capital Outlay	**$450,000**

Rolling Stock

The Rolling Stock program provides a schedule of the replacement of vehicles and equipment necessary to conduct daily City activities. The complete 10-year schedule with details of each item and replacement plans is in Appendix I of this budget document. The following table lists the vehicles and equipment identified for FY27 per the Rolling Stock Program for the Parking & Transportation Fund.

FY27 PARKING & TRANSPORTATION REQUEST

Fleet equipment Ford Focus	35,000
Sidewalk Tractor/Cleaner (Year 2 of 4)	60,000
John Deere Loader (Year 4 of 4)	85,000
F550 Dump (Year 1 of 3)	25,000
Snowgo Snow Loader (Year 4 of 4)	80,000
Snowgo Snow Loader (Year 2 of 5)	65,000
Ranger Pickup	40,000
TOTAL	$390,000



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Strategic Planning, Citywide Goals, & Initiatives

Strategic Planning

Visioning, strategic planning, and goal setting are ongoing and collaborative efforts of the City. Strategic planning documents are informed by extensive community engagement and guided by the City's mission, vision, and goals. The City reflects community values while applying professional expertise to support thoughtful engagement and set clear priorities. These priorities include the goals of the current City Council and the organization's long-term objectives, with a focus on service, stability, compliance, and professionalism. City Departments use these goals to guide their initiatives each year.

The Council established the following six goals for this two-year term which began in January of 2026:

1. **Housing**: Increase housing supply, reduce costs, simplify development processes, and expand below-market housing options.
2. **Parking and Transportation**: Advance a multimodal transportation system through coordinated public and private solutions.
3. **Governance for the Governed**: Improve resident services, reduce barriers, protect the tax base, and address legal and structural obstacles to service delivery.
4. **Arts, Culture, and Enrichment of Residential Life**: Strengthen and promote year-round arts, culture, and community programming to enhance resident quality of life.
5. **Reduce School Food Poverty**: Ensure all students have access to nutritious meals regardless of cost.
6. **Preserving Sense of Place**: Protect Portsmouth's character by preserving natural and built environments, strengthening resiliency, and expanding clean energy use.

Strategic Planning Documents

The City's strategic planning and goal-setting process prioritizes engagement, collaboration, affordability, service delivery, good governance, and sustainability, all of which are reflected in the Budget Document and Departmental goals.

- The Capital Improvement Plan (CIP) is a six-year capital planning tool – organized by project type – which provides project descriptions, justifications, anticipated timelines, associated studies and planning documents, and funding source details. The CIP process uses Strategic Plan goals to help prioritize projects along with resident engagement in advance of CIP Planning Board action.
- The Citywide Master Plan is a planning document to guide land use and development within Portsmouth. The 18-month effort kicked off in the spring of 2025 and builds on recent planning efforts, including:
    - Bicycle and Pedestrian Plan Update (2025)
    - Market Square Master Plan (2025)
    - Parking Utilization Study (2025)
    - Places to Live in Portsmouth: Study Circle Dialogue Report (2024)
    - Cultural Plan (2024)
    - Community Health Improvement Plan (2024)
    - Recreational Needs Study (2023)
    - Climate Action Plan: Portsmouth's Climate Future (2023)
    - Open Space Plan (2020)
    - Complete Streets Policy (2013)

    For more information on the Master Plan, and the full list of supporting documents, visit: portsnh.co/masterplan.

Budget and Financial Documents

The City's Annual Budget serves as a statement of values, a communication tool, and a planning guide for proposed expenditures across all City departments. Each department has identified and prioritized goals and objectives that align with the City's Strategic Plan and are presented in its budget section. Progress toward these goals is measured through performance metrics. For more information, visit portsnh.co/budgets.

New and Highlighted Boards, Commissions, Committees

- **The Housing Blue Ribbon Committee** was established by the City Council in February 2024 to support its goal of enhancing the supply of housing in the City. This committee continues the work of the former Land Use Committee and will explore a

variety of policy options within the City's purview. For more information, see the Initiatives Section of this document or visit: portsnh.co/housingcte.

- **The Municipal Building Blue Ribbon Committee** was established to explore and recommend to the City Council investments in the Municipal Complex which would:
    - Upgrade the existing Police Department space to improve adjacencies of key functions and renovate or build more efficient workspaces
    - Accommodate the public more effectively and increase security with a single point of service for customers
    - More efficiently allocate municipal workspaces within the building
    - Maximize investment in critical building components to provide a safe, comfortable, and energy-efficient environment for a sustainable, long-term future

  For more information, visit: portsnh.co/municipalbuildingbrc.

Citywide Vision, Mission, Values & Goals

Vision

The City of Portsmouth strives towards innovative, reflective leadership, to preserve its historical authenticity while embracing its sense of community.

Mission

To preserve and enhance the quality of life for the citizens of Portsmouth by providing the highest quality services with a focus on safety, sustainability, preservation, culture, wellness, and diversity.

Values

- **Integrity and Honesty** – Our actions are guided by a commitment to ethical conduct and transparency. We believe in upholding the highest standards of integrity, ensuring that every decision and interaction reflects our dedication to truthfulness and trustworthiness.
- **Community** – Our community is why we exist; City staff are here to serve the citizens of Portsmouth. We embrace the richness of diversity and foster an inclusive environment where every voice is heard and valued. Through collaboration and

mutual support, we cultivate a resilient community that stands strong in the face of challenges and celebrates collective achievements.

- **Vibrancy** – Sustainability and resilience are essential to our vitality. We envision a community that honors the past, thrives in the present and will do so for generations to come. When we embrace sustainable practices and innovative solutions, we ensure our community remains vibrant and resilient.
- **Leadership** – We believe in leading by example. We foster a culture of mentorship and collaboration with our team and the community that we serve. We strive to be leaders in our respective fields and trusted resources for our colleagues in the region, the state, and nationwide.
- **Historic Preservation and History** – Historic preservation is not merely about preserving buildings and artifacts; it includes the stories and legacies that shape our identity. History lights our path toward the future.

Organizational Goals

Welcome and support diversity in the workplace and community

The City endeavors to create a welcoming, safe, and diverse community for residents, businesses, and visitors. To achieve this goal, the City has implemented plans, policies, and initiatives.

Maintain financial stability

The City follows specific financial policies and long-term financial guidelines to manage its financial and budgetary affairs. By doing so, the City ensures that its financial resources are responsibly stewarded to meet the current and future needs of the citizens of the City of Portsmouth. The City has created several approaches to maintain and improve fiscal stability. These policies are described in the *Financial Policies* section of this document.

- Unassigned Fund Balance Ordinance
- Bond Rating
- Leave at Termination
- Health Insurance Stabilization Reserve
- Rolling Stock Programs
- Capital Improvement Plan
- Capital Outlay Policy
- Debt Service Planning
- Municipal Fee Review Process
- Investment Policy
- Property Valuation

- Performance Measures
- GFOA Award programs
- Enterprise Fund User Rate Policy

Deliver services and programs with courtesy, professionalism, and efficiency

City staff strive to deliver services efficiently and diligently. The City models fiscal responsibility with long-standing, stable and predictable financial policies and practices. Professionalism, hard work, and dedication are hallmarks of City staff. Those in essential service roles continue to deliver the high-quality level of service that residents and businesses have come to expect and enjoy.

Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment

The City adheres to local, state, and federal laws and regulations while also identifying opportunities to help shape the laws that impact Portsmouth. The City, through its Legislative Subcommittee, plays an active role with our federal and state legislative delegations on matters that impact residents.

Maintain and improve infrastructure to meet the needs of the community

Infrastructure is the framework by which a city delivers the services its residents, businesses, and visitors depend on. One glance at the City's Capital Improvement Plan (CIP) reveals just how complex the infrastructure has become to build, operate, and maintain.

Fire and Police Department Goals

Protect the community through fire protection and crime prevention for its residents and businesses

- Police and Fire personnel serve and protect our community through various crime and fire cessation and prevention for residents and businesses alike. These critical Public Safety departments strive to maintain an active role within the community through community programs and life safety skills classes offered to the public.
- The Portsmouth Police Department (portsnh.co/police) utilizes full-time and auxiliary (part-time) Police Officers and non-sworn civilians (dispatchers and administration staff) to maintain safety and security in the City. The Department consists of uniformed officers, police K-9, motorcycle patrol, animal control, members of the Seacoast Emergency Response Team (SERT), and Police Explorer Post. An Investigative Division is responsible for major crime investigations, juvenile investigations, Crime Stoppers, crime analysis, and the undercover narcotics unit.

- The Department follows the model of Community Policing for proactive problem-solving which continues to demonstrate developing and maintaining partnerships is essential to sustaining dialogues which could prevent the conditions that encourage crime and disorder. The police work within the community to build trust with residents and lower anxieties amongst our more vulnerable populations.
- The Portsmouth Fire Department (portsnh.co/fire) provides a full-time, all-hazards fire protection, hazardous materials response, fire prevention, special rescue, and advanced life support services organization through three fire stations.
- The Department also provides residential and commercial safety inspections, fire extinguisher and safety classes, and fire station tours to keep the City safe and to better educate the public on potential fire and safety hazards.
- The Department stands ready to act as vaccinators as they did during the pandemic, in the event of such a need, which serves to maintain and strengthen the reliable delivery of essential and critical, emergency and non-emergency services, and promotes the safety of the community and employees through comprehensive education and training.
- The Department seeks to minimize the risk of life and property loss through proactive planning, education, and enforcement of applicable codes and standards.

School Department Goals

Provide an educational environment that maintains School Board Goals and supports its pillars of opportunity, equity, student wellness, and a strong sense of community to every youth

The Portsmouth School Department, part of SAU 52, works in collaboration with the City on many initiatives. These include projects in energy efficiency, sustainability, and connectivity. Students are encouraged to be active participants in projects aligned with City goals. Our school community strives to create the following as a portrait of a graduate:

- **Passion for Knowledge** – Learners who are intrinsically motivated and well prepared to chart their own paths using curiosity, creativity, and critical thinking
- **Global Awareness & Community Contribution** – Learners who are service oriented leaders in their own communities, who can see beyond their own shores - they have a deep appreciation for other cultures as well as a desire to establish themselves as advocates and contributors in the global landscape

- **Collaboration & Communication** – Learners who exhibit strong communication and collaboration skills that enable them to amplify diverse perspectives and skillfully navigate complex challenges
- **Transferable Skills** – Learners who possess practical life skills and strong work habits enabling them to adapt and to thrive as independent adults
- **Personal Well Being** – Learners who are healthy individuals, who find joy through a strong sense of self, belonging and an ability to actualize their own goals utilizing, resilience, flexibility, and a growth mindset
- **Empathy & Kindness** – Learners who embody kindness, empathy, and compassion inclusive of all individuals

Department Initiatives

Human Resources

Human Capital Management System

Human Resources has begun implementing a Human Capital Management System (HCM) with Tyler Technologies. This system will modernize HR operations and strengthen the City's ability to align workforce performance with organizational goals. The HCM will support improved productivity, employee retention, and regulatory compliance.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Deliver services and programs with courtesy, professionalism, and efficiency

Legal & Health

OpenGov Conversion for Special Events & Liquor Review Committee

The Legal Department is partnering with the Health Department and the City Manager's Office to develop a digital platform for special event and liquor permitting utilizing the City's OpenGov platform. This shared system will simplify the application process for the public while improving coordination and efficiency across City departments.

Connection to Council or Citywide Goals

- City Council Goal #4 – Arts, Culture and Enrichment of Residential Life
- Deliver services and programs with courtesy, professionalism, and efficiency

Economic & Community Development

CDBG Federal Grant Administration

This Department administers the Community Development Block Grant (CDBG) from the U.S. Department of Housing and Urban Development. Working with nonprofit partners and City departments, this initiative ensures compliance with federal requirements, reduces audit risk, and protects City funds while directing resources to eligible Portsmouth residents, primarily those with extremely low to moderate incomes or significant disabilities. The program supports a viable community by expanding access to decent housing, a suitable living environment, and economic opportunity.

Connection to Council or Citywide Goals

- City Council Goal #1 - Housing
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment

Construction of Domestic Violence Shelter and Operations

CDBG funding supports construction and site work for a new domestic violence shelter, transitional housing, and nonprofit service offices in Portsmouth. In partnership with Haven, a nonprofit provider, this project expands access to safe, affordable housing and counseling and support services for survivors of domestic violence.

Connection to Council or Citywide Goals

- City Council Goal #1 – Housing
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Deliver services and programs with courtesy, professionalism, and efficiency

Public Facility and Removal of Architectural Barriers to Accessibility

In partnership with nonprofits and City departments that provide public housing, services, and recreation for low-income residents and people with disabilities, this initiative will improve facility infrastructure and energy efficiency to strengthen community resilience and sustainability.

Connection to Council or Citywide Goals

- City Council Goal #1 – Housing
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place
- Deliver services and programs with courtesy, professionalism, and efficiency
- Maintain and improve infrastructure to meet the needs of the community

Public Service Agency Grant Program

Support for nonprofit agencies that provide critical social services–including, health care, homelessness prevention counseling, childcare, senior nutrition, and emergency housing–for residents with extremely low to moderate incomes, improving access to and affordability of these services.

Connection to Council or Citywide Goals

- City Council Goal #1 - Housing
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place
- Deliver services and programs with courtesy, professionalism, and efficiency

Communications & Community Engagement

Website Content and Functionality Audit

The Communications team is conducting a comprehensive audit of the City's website to evaluate content accuracy, usability, accessibility, and functionality. This effort will identify gaps, redundancies, and opportunities for improvement to ensure the website is easier to navigate, more accessible, and better aligned with public needs and City priorities. Efforts already underway include the SMS notification system for meetings

and projects, centralized donation and permitting pages, and project page enhancements.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Welcome and support diversity in workplace and the community
- Maintain and improve infrastructure to meet the needs of the community

ADA Compliance Task Force

New federal rules for Americans with Disabilities Act (ADA) compliance come into effect in April 2027. Communications, Legal, and IT Departments are taking the lead of an interdepartmental working group. Members will work together to review current practices, identify areas that require attention, and help establish a sustainable framework that supports ongoing compliance.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Welcome and support diversity in workplace and the community
- Maintain and improve infrastructure to meet the needs of the community
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment

Finance

Enterprise Resource Management (ERP)

Beginning in 2026, teams have completed Solution Orientation and Current State/Future State Analysis for the following areas:

- Chart of Accounts/General Ledger
- Purchasing/ Accounts Payable
- Budget
- Project & Grant Accounting
- Contract Management
- General Billing/Accounts Receivable
- Cashiering and Capital Assets

The next phase will focus on configuring these modules in the ERP environment, conducting preliminary data migration, and testing to confirm the system is set up as intended. The Human Resources and Payroll implementation is planned to begin soon, with an estimated rollout in spring 2027.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Planning & Sustainability

Citywide Master Plan

The Portsmouth Master Plan is an eighteen-month-long Citywide planning process that will engage the community in exploring issues such as housing, transportation, economic development, climate, urban form, and land use, among many others.

The Master Plan will focus on filling gaps and making connections between the City's many recent topic- and area-specific planning efforts. For more information, visit: portsnh.co/masterplan.

Connection to Council or Citywide Goals

- City Council Goal #1 – Housing
- City Council Goal #2 – Parking and Transportation
- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Wayfinding

The City has resumed the implementation of its Citywide Wayfinding Program. Phase 4 includes signage that facilitates pedestrian movement within the downtown core by placing approximately 40 signs at primary intersections and on existing lampposts downtown.

This phase was developed to enhance wayfinding types, messaging, and locations in a uniform and recognizable design that is unique to the City. Planning & Sustainability staff worked in conjunction with DPW Parking and Transportation to coordinate acquisition and installation. For more information, visit: portsnh.co/wayfinding.

Connection to Council or Citywide Goals

- City Council Goal #2 – Parking and Transportation
- City Council Goal #6 – Preserving Sense of Place
- Deliver services and programs with courtesy, professionalism, and efficiency
- Maintain and improve infrastructure to meet the needs of the community

Inspection

Statewide Building Code Update - July 2026

The State adopts updated building codes to improve safety, resilience, and energy efficiency by incorporating the latest research, technology, and best practices. These updates help the City advance long-term goals—such as sustainability, climate resilience, and economic competitiveness—by aligning construction standards with future conditions and risks.

Connection to Council or Citywide Goals

- City Council Goal #1 – Housing
- City Council Goal #3 – Governance for the Governed
- City Council Goal #6 – Preserving Sense of Place
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Police

Recruiting & Retention

As in FY26, the Department's primary focus in FY27 will be recruiting. Although national studies suggest interest in law enforcement and dispatch careers is increasing, hiring remains challenging. Competition for police officers and dispatch candidates is at an all-time high.

The Department will continue to prioritize lateral, experienced officers, who require a shorter training period, while also recruiting qualified inexperienced candidates. These efforts will improve Department service, efficiency, and safety for the community.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Deliver services and programs with courtesy, professionalism, and efficiency

30x30 Advancing Women in Policing

The 30x30 Advancing Women in Policing initiative will continue in FY27. Nationally, women represent about 14% of sworn officers. The initiative aims to increase women's representation across all ranks, with a goal of reaching 30% women among sworn staff by 2030. The Department is currently at 13%, up from 10% in 2025.

Connection to Council or Citywide Goals

- Protect the community through fire protection and crime prevention for its residents and businesses

CALEA Re-Accreditation

The Department continues to work toward the next, "top tier," re-accreditation with the Commission on Accreditation for Law Enforcement Agencies (CALEA). In addition to CALEA, the Department was recently awarded the new NH Accreditation. This supports the protection of the community through best practices and transparency.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Deliver services and programs with professionalism, and efficiency

- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment

Fire

National Incident Management System (NIMS) Training

This training program certified all company and chief level officers in fireground command and control practices. It will ensure officers receive ongoing training and biennial recertification to support safer incident response and best practices.

Connection to Council or Citywide Goals

- Protect the community through fire protection and crime prevention for its residents and businesses

Public Works

Citywide Playground Improvements

This project allocates funding to support ongoing investment in City playgrounds. The funds will help maintain the quality of service achieved through recent investments, and will be used to replace equipment, upgrade furnishings, and enhance other amenities, as necessary. The Peirce Island playground has been identified as the next site for improvements to the dog walking area, boat launch upgrades, sand volleyball court installation, and ongoing trail maintenance. For more information, visit: portsnh.co/parksplaygrounds.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place
- Maintain and improve infrastructure to meet the needs of the community

Cate Street Bridge

The City applied to include the rehabilitation of the Cate Street Bridge in the New Hampshire Department of Transportation (NHDOT) Municipal State Aid Bridge program in September 2000. To date, NHDOT has not identified when new projects will be added or funded. In August 2025, the City Council authorized bonding for bridge replacement

to avoid the risk of failure while awaiting state funding and to support required local match for the NHDOT Local Project Administrator and federal funding currently supporting the design phase. Construction is estimated to occur in 2028–2029.

A 2018 Portsmouth Citywide Bridge Evaluation found the bridge has exceeded its 50-year design life, cannot accommodate heavy truck traffic, and requires replacement. Residents have requested that the bridge remain open if the Route 1 Bypass median is extended past Cottage Street to maintain emergency vehicle access to Portsmouth Regional Hospital from the neighborhood. For more information, visit: portsnh.co/catebridge.

Connection to Council or Citywide Goals

- City Council Goal #2 – Parking and Transportation
- City Council Goal #3 – Governance for the Governed
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Coakley-Borthwick-Route 1 Bypass

The project is funded at 80 percent through federal sources. The design phase is underway and focuses on improving traffic flow on the Route 1 Bypass by removing the traffic signal at the Route 1 Bypass, Coakley Road, and Cottage Street intersection and extending the median to restrict left turns. To maintain left-turn access for Coakley Road users, the project also includes construction of a connector road linking Coakley Road to Borthwick Avenue.

The project's goal is to reduce traffic congestion and vehicle emissions while improving overall traffic flow in the area. For more information, visit: portsnh.co/bypasscoakley.

Connection to Council or Citywide Goals

- City Council Goal #2 – Parking and Transportation
- City Council Goal #3 – Governance for the Governed
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment

- Maintain and improve infrastructure to meet the needs of the community

Solid Waste Toter Program

The City is transitioning to side-loading trash and recycling collection, which requires purchasing rolling toters for residents. This change reduces staff injury risks, controls operating costs, and helps address ongoing staffing challenges.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Maintain financial stability
- Deliver services and programs with courtesy, professionalism, and efficiency

Pavement & Sidewalk Management

Projects include Middle and State Streets along with Pease Tradeport streets which include Rochester, Aviation, Rye, and Hampton. Based on the ongoing Pavement Condition Management Program, this project maintains street conditions at current levels for an expected lifespan of 20 years. For more information, visit: portsnh.co/paving and portsnh.co/projects.

Connection to Council or Citywide Goals

- City Council Goal #2 – Parking and Transportation
- City Council Goal #3 – Governance for the Governed
- City Council Goal #6 – Preserving Sense of Place
- Maintain financial stability
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Microtransit Study

This project funds a $100,000 feasibility study, using available State and federal funds, to evaluate expanded public transit options, including microtransit, a shuttle loop bus, or

a hybrid approach. If State or federal funding is not available after FY28, the City will provide local funding to complete the study.

The project was requested by the Sustainability Committee and supports the City's Climate Action Plan by reducing emissions and the City's carbon footprint.

Connection to Council or Citywide Goals

- City Council Goal #2 – Parking and Transportation
- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place

Historic Cemetery Improvements

The City's Cemetery Committee has identified and prioritized needed improvements, including replacement of the Point of Graves wall and entrance upgrades. Planned work also includes restoration of wrought iron fixtures at North Cemetery, rebuilding side and front walls at Cotton Cemetery, and stabilizing the original receiving tomb at Union Cemetery.

The City is responsible for maintaining cemetery grounds, headstones, tombs, walls, and related historic structures, which together reflect more than 400 years of community history. For more information, visit: portsnh.co/historic-cemeteries.

Connection to Council or Citywide Goals

- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place

Jones Avenue Solar Array

Building on the success of solar arrays at the Madbury Water Plant and Portsmouth High School, and following recommendations from the Portsmouth Energy Advisory Committee, the City is moving forward with design of a solar array on the capped landfill on Jones Avenue. The project follows an APEX evaluation comparing ownership, power purchase, leasing, net metering, and community solar options.

This project supports implementation of the City's Climate Action Plan by expanding renewable energy use and helping offset City energy costs. For more information, visit: portsnh.co/jonessolar.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- City Council Goal #6 – Preserving Sense of Place
- Maintain financial stability
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Islington Creek Neighborhood

This project addresses water, sewer, drainage, and streetscape improvements in the Creek Neighborhood. It will be implemented in phases. Phase One in FY27 includes design and the development of the phased implementation plan.

The scope of this project covers Dennett Street to North Mill Pond to Bartlett Street. As a Complete Streets project, the design will incorporate accessible sidewalks. For more information, visit: portsnh.co/creek

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- City Council Goal #6 – Preserving Sense of Place
- Maintain and improve infrastructure to meet the needs of the community

Peverly Hill Road

The City's Peverly Hill Road Complete Streets project continues to make steady progress through the federally funded and State Managed Local Public Agency (LPA) process. The City is proceeding with the Final Design and Right of Way Phase to obtain the necessary land for construction of the project. The Plans, Specifications, and Estimate package is scheduled for submission to the NHDOT in 2026, where it will undergo review and approval. Following NHDOT review of next steps, construction could begin as soon as 2026, but likely in 2027. For more information, visit: portsnh.co/peverlyhill.

Connection to Council or Citywide Goals

- City Council Goal #2 – Parking and Transportation
- City Council Goal #3 – Governance for the Governed
- Maintain and improve infrastructure to meet the needs of the community

Artist Live-Work Space Study

The City will contract with an outside consultant, to identify potential sites, seek public input, and evaluate potential funding sources for artist live-work space. This project addresses a key goal of the City's 2025 Cultural Plan.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place

Historic Archive Building

Conservation assessments were completed by a partnership of City Departments including Finance, City Clerk, Library, and Legal, along with the Portsmouth Athenaeum, Strawbery Banke Museum, Portsmouth Historical Society, and Historic Archives Committee. The next step is a space needs study to inform the design of a shared public–private archival facility.

Based on these assessments, design concepts will address storage requirements, HVAC needs, and efficient use of space. Future phases include identifying a suitable facility and completing the build-out, including furniture, fixtures, and other improvements.

This shared facility will reduce duplication and provide a more cost-effective, long-term approach to preserving Portsmouth's historic records for future generations. For more information, visit: portsnh.co/archives.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place
- Maintain financial stability

- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

New Franklin Elementary School Renovation

Comprehensive interior renovations at New Franklin are scheduled for FY27-28, including accessibility upgrades, enhanced security at building entrances, asbestos removal, air-handling system improvements, and expanded storage capacity.

This project addresses the fact that New Franklin School faces significant space challenges that have resulted in overcrowding and improvised learning areas. The facility often falls short of modern standards, especially in spaces critical to student success such as intervention services, special education, and flexible learning environments.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place
- Maintain and improve infrastructure to meet the needs of the community

Citywide Facilities Upgrades

The Public Works Department is responsible for maintaining all General Fund municipal facilities, specifically:

- Senior Activity Center
- Library Bathroom replumbing
- City Hall Council Chamber renovations
- City Hall Window replacement
- City Hall Archive improvements
- City Hall Department renovations
- Infrastructure supporting City IT
- Connor's Cottage Basement / Drainage project
- Connor's Cottage Tunnel renovations
- Facilities Safety Inspection Action items
- HVAC Upgrades around the City

- Library Roof
- City Hall Boiler Building repairs
- Outdoor Pool Bathhouse Plumbing Fixtures
- Asbestos Abatement as encountered and necessary

City facilities offer various public uses, but many require updates due to aging, heavy use, or delayed upkeep. Maintenance costs have risen because of inflation. For more information, visit: portsnh.co/facmaint.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place
- Maintain financial stability
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Library

Library Building Refresh Plan

In December 2026, the library will celebrate 20 years in the current building. Following a Space Utilization Study guided by the Library's Strategic Plan 2024-27, in FY27 the library will begin to plan for necessary updates and space changes to support the way the library building can best serve the needs of the community now.

This project will look for efficient, sustainable ways to improve access to services and programs and control costs for the benefit of all community members.

Connection to Council or Citywide Goals

- City Council Goal #1 – Housing
- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life

- Deliver services and programs with courtesy, professionalism, and efficiency
- Maintain and improve infrastructure to meet the needs of the community

School

Little Harbour School Playground Replacement

The School Department is working in partnership with other City Departments to replace outdated playground equipment at Little Harbour School, refresh the surrounding area, meet ADA accessibility requirements, and reduce asphalt coverage in favor of natural environment improvements. Modernizing the playground will improve safety, accessibility, and student wellbeing while aligning school grounds improvements with broader Citywide parks and playground upgrades.

Connection to Council or Citywide Goals

- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Deliver services and programs with courtesy, professionalism, and efficiency
- Maintain and improve infrastructure to meet the needs of the community

Portsmouth Middle School (PMS) RISE Program — New Behavioral Support Model

PMS is launching the RISE Program to provide structured support for students who struggle with self-regulation during the school day. The program will give students a designated space and a dedicated professional educator to help them respond, process, and plan — reducing classroom disruption and supporting lasting behavioral growth.

By investing in a professional support position now, the district aims to reduce future out-of-district special education placements and develop local programming capacity to meet individual student needs.

Partially funded through reallocation of two paraeducator-tutor positions. Aligned with district special education and student services goals.

Connection to Council or Citywide Goals

- Provide an educational environment that maintains School Board Goals and supports its pillars of opportunity, equity, student wellness, and a strong sense of community to every youth

IXL Math Platform — Continued Expansion at PHS

Now in its second year of implementation, the IXL math platform is active across Pre-Algebra, Algebra I, Geometry, and Algebra II at Portsmouth High School. Through February 2026, 608 students have logged over 10,840 combined hours on the platform, answered 683,000+ questions, practiced 35,000+ skills, and achieved proficiency in nearly 28,000 skills.

IXL provides personalized, adaptive practice and immediate feedback that would not otherwise be possible at scale. The data suggests significant student engagement with self-directed learning.

Connection to Council or Citywide Goals

- Provide an educational environment that maintains School Board Goals and supports its pillars of opportunity, equity, student wellness, and a strong sense of community to every youth

Portsmouth Middle School Hydroponic Gardens and STEM Expansion

Portsmouth Middle School's hydroponic program expanded from a salad bar supply initiative (Fork Farms, Spring 2025) into a full STEM learning program for 7th and 8th graders in Fall 2025. Students now operate both commercial Fork Farms and DIY hydroponic systems, growing greens and other produce for the school salad bar. The program is further expanding into aquaculture with the addition of koi fish.

Students are learning applied science — plant biology, photosynthesis, and aquaculture — through hands-on, real-world food systems. The program connects classroom science concepts to sustainable agriculture and environmental stewardship.

Supported by the Clipper Foundation (Flex Farm grant). Led by teachers Todd Guerdat and Bryan Stewart.

Connection to Council or Citywide Goals

- Provide an educational environment that maintains School Board Goals and supports its pillars of opportunity, equity, student wellness, and a strong sense of community to every youth.

New Franklin School — Schoolwide Cinderella Fairy Tale Study

All grades at New Franklin School have engaged in a year-long, cross-curricular study of Cinderella versions from around the world, exploring forms of storytelling including books, shadow theater, hand-held and digital puppetry. The library created four

Cinderella resource bins for classroom use (dress-up, puppetry, STEM, and LEGO). The study will culminate in April 2026 with a performance by the Tanglewood Marionettes.

Deep engagement with a single story over an extended period strengthens story recall, cross-cultural awareness, and family engagement. Students explore themes of gender, class, and culture through multiple lenses. The school has adopted the phrase 'Have courage and be kind' as its annual motto.

Supported by a New Franklin PTO grant ($1,500). Led by Library Media Specialist Tammi Truax.

Connection to Council or Citywide Goals

- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Provide an educational environment that maintains School Board Goals and supports its pillars of opportunity, equity, student wellness, and a strong sense of community to every youth.

Enterprise & Special Revenue Funds

Water, Sewer, & Stormwater

Pease Tradeport Wastewater Treatment Facility Upgrade

The project includes upgrades to liquid and solids treatment processes and related systems to meet nitrogen removal requirements. Improvements include electrical system upgrades, replacement of aging mechanical equipment, expansion of secondary treatment capacity, and conversion of the disinfection system from chlorination and dechlorination to ultraviolet.

Much of the Pease Tradeport wastewater treatment facility equipment has reached the end of its service life. This project addresses capacity limitations related to anticipated Tradeport buildout for domestic and industrial users. Construction is expected to take approximately two years, and the facility will remain operational throughout the project.

For more information, visit: portsnh.co/peasewwtf.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Deliver services and programs with courtesy, professionalism, and efficiency

- Maintain and improve infrastructure to meet the needs of the community

Contract 1 Sewer Rehabilitation

The City is utilizing data collected from the sewer system infiltration/inflow study to rehabilitate sections of the sewer infrastructure, focusing on areas the study found to have excessive infiltration to lessen the amount of groundwater entering the sewer collection system.

Infiltration is groundwater that enters the sewer system through leaking manholes and cracked or damaged pipe and inflow is both stormwater and groundwater that enters the sewer system through direct connections such as sump pumps, basement drains, yard drains, catch basins, and rooftop drains. The majority of construction will take place from inside the pipes and manholes (considered “trenchless construction”). For more information, visit: portsnh.co/wastewaterproj.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Mechanic Street Pump Station

The City has contracted with the team of AECOM and Underwood Engineers to complete a feasibility study for a full facility replacement, with design identifying site options and capacity needs.

The Mechanic Street Wastewater Pumping Station is the largest in the City. The City developed a Pump Station Master Plan to perform limited upgrades. Pump failures and flooding events required temporary pump installation and repairs in 2023 that underscore the need for a comprehensive replacement and upgrade program. For more information, visit: portsnh.co/mechanicstreetpump.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Deliver services and programs with courtesy, professionalism, and efficiency

- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Congress Street & Vaughan Mall (Phases 1 & 2 of Fleet Street Reconstruction)

These projects, first Vaughan Mall and then upper Congress Street included water, sewer, and drainage upgrades along with a full streetscape rework and other pedestrian enhancements.

Funding for this project came from both the Water and Sewer Enterprise Funds and the General Fund. Vaughan Mall underground utility work was completed in summer 2025, with Congress Street construction initiated during the winter of 2025-26 to minimize the impact on businesses in the summer months. The streetscape design for Vaughan Mall is tentatively scheduled to be complete by fall 2026 or winter 2027, with anticipated construction in spring 2027.

For more information on the Vaughan Mall Project, visit: https://portsnh.co/Vaughan-Mall.
For more information on the Congress Street Project, visit: portsnh.co/congress_street.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Parking & Transportation

Coordinate Evaluation of Possible Locations for a New Parking Structure

Based on the Parking Study, the Division is evaluating potential sites for a new parking structure to address current and future parking shortages as new residential and retail development occurs.

Connection to Council or Citywide Goals

- City Council Goal #2 – Parking and Transportation
- Maintain and improve infrastructure to meet the needs of the community

Wayfinding Technology Upgrades

The ParkMobile smartphone app now accounts for approximately 75 percent of all on-street and parking lot transactions in Portsmouth. The Division is exploring a new wayfinding tool that would integrate with ParkMobile to guide visitors to their destinations while directing them to nearby available parking as they arrive in the City.

The system could also send alerts for special events that affect parking availability. This "know before you go" approach would improve the visitor parking experience while reducing congestion, vehicle emissions, and the City's carbon footprint.

Connection to Council or Citywide Goals

- City Council Goal #2 – Parking and Transportation
- Deliver services and programs with courtesy, professionalism, and efficiency
- Maintain and improve infrastructure to meet the needs of the community

Resident Access Parking Program (RAPP)

This pilot program is designed to improve public parking management in areas other than the metered downtown business district. RAPP gives priority to local residents by letting them park for free in designated areas, as long as their Portsmouth-registered license plates are part of the current resident parking program. Nonresidents are required to pay for parking in these same areas. The Division is also expanding the Downtown Workforce Parking Program to on-street parking at Parrott Avenue, where previously it had been restricted to Foundry Place Garage.

The year-long Pilot program is a proof-of-concept test to help determine whether monetizing nonresident parking results in increased parking availability for residents. For more information, visit: portsnh.co/rapp.

Connection to Council or Citywide Goals

- City Council Goal #2 – Parking and Transportation
- City Council Goal #3 – Governance for the Governed

- Maintain financial stability
- Deliver services and programs with courtesy, professionalism, and efficiency

Prescott Park

Prescott Park Phase 1A

The City Council voted on July 11, 2022 to approve the recommendation of the Prescott Park Master Plan Implementation Committee to move forward with the Phase 1A work maintaining emergency services access to all buildings, including the historic Sheafe Warehouse. The basic scope of the proposed site improvement includes the relocation and raising of the Shaw Warehouse and garage addition on new foundations, dismantling and reconstruction of the lean-to on a new foundation, relocating and raising the Player's Ring building, drainage piping and stormwater management upgrades with full removal and replacement of Water Street. Post construction work includes new walkways, site furnishings, and landscaping. The on-site structural engineering assessment started December 1, 2025. Further design and construction will follow.

This project anticipates climate adaptation, preserves antique historic structures, accommodates performances and event spaces, and ensures iconic Portsmouth places that continue to serve the public. For more information, visit: portsnh.co/prescottparkproj.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place
- Maintain and improve infrastructure to meet the needs of the community

Recognitions & Accomplishments

Recognitions

- **Portsmouth Regional Hospital Prehospital Emergency Medical Services Unit Provider of the Year for Trauma Cases** awarded to the Portsmouth Fire Department.
- A **Unit Citation** was presented to Captain Seth Kenneway, Firefighters Adam LaMonica, and Jonathan Gray for their actions. “On Friday August 22, 2025 while assigned to Truck 2, you and your crew were dispatched to incident #25-1911 to assist at a multiple alarm brush fire in Eliot, Maine. While enroute, you witnessed an emotionally disturbed person in distress on the Sarah Long Bridge, who was attempting to jump from the bridge. Without hesitation, you and your crew intervened and prevented the subject from harming themselves and were able to get them to definitive care. The successful outcome of this very stressful rescue is a testament to the professionalism that you bring to the job. This type of low frequency-high risk situation tests the skills, resolve and cognitive aptitude that is required as a firefighter. Your actions in this incident are in the best traditions of the Fire Service, and you are a credit to the Portsmouth Fire Department and the Fire Service in the State of New Hampshire.”
- Billy Casey (Utility Mechanic – Streets), Bill Clark (Truck Driver I – Streets), and Erik Hirtle (Truck Driver II – Sanitation) achieved their **Road Scholar I Certificates** with UNH T2.
- Nicole Finitsis, Senior Services Coordinator, presented a workshop at the **Northern New England Recreation and Parks Conference on Successful Senior Programming**.
- Brinn Sullivan, Assistant Recreation Director, presented a workshop at the **Northern New England Recreation and Parks Conference on Women in Recreation**.
- Connor Mullin, Recreation Supervisor, was a 2025 **graduate of Leadership Seacoast**.
- **The International Municipal Lawyers Association** (IMLA) nominated City Attorney Susan Morrell to be the NH State Chair.
- **NH Local Welfare Administrators Association** (NHLWAA) appointed Welfare Director, Jodi Carnes, as a board member in December 2025.
- **U.S. News & World Report — Top 15 Elementary Schools in New Hampshire: New Franklin (#7), Little Harbour (#12), and Dondero (#15)**

All three Portsmouth elementary schools were ranked in the top 15 out of 443 New Hampshire schools, reflecting consistent, high-quality instruction and strong school culture.

- ***The 74* — #1 School Beating the Odds in NH – New Franklin School**
  The education think tank *The 74* identified New Franklin School as the top elementary school in New Hampshire for providing an exemplary education to students living below the poverty level, with exceptional results in third-grade literacy and mathematics.

- **WestEd National Training Model Selection – Portsmouth Early Education Program (PEEP)**
  WestEd selected PEEP as a filming site for national professional learning materials related to the Desired Results Developmental Profile (DRDP) early childhood assessment tool, acknowledging PEEP's quality practice as a model for programs statewide and nationally.

- **Athletics — State Championships and College Signings – Portsmouth High School Athletics**
  In FY26, PHS Athletics earned multiple state championship honors: the Clipper Boys Alpine Ski Team won the Division I State Championship (third consecutive title); PHS wrestlers Carter Kuhn (120 lbs.) and Andrew 'AJ' Craig (138 lbs.) won individual Division II State Championships; and Carter Kuhn won the 2026 Meet of Champions (all NH divisions). Note: The PHS Golf Team also won their first state championship since 1963 in October 2025. Additionally, 12 PHS seniors signed college commitment letters to compete in their sport at the collegiate level.

Awards

- **National Council on Aging Senior Center Programs of Excellence Award** in Category of Nutrition for Rock the Crock Workshop Series – Portsmouth Senior Activity Center

- The New Hampshire Building Officials Association presented the **Code Official of the Year Award** to Chief Building Inspector Shanti Wolph.

- **Arbor Day Foundation Tree City & Tree Growth Awards** – The Arbor Day Foundation once again recognized Portsmouth as a Tree City USA, as it has since 1999. The Tree City USA program is sponsored by the Arbor Day Foundation in partnership with the U.S. Forest Service and National Association of State Foresters. Portsmouth achieved Tree City USA recognition by meeting the program's four requirements: supporting a tree board or department, a tree-care ordinance, an annual community forestry budget of at least two dollars per capita, and an Arbor Day observance and

proclamation. Since 2019, the Parks and Greenery Department has also received The Arbor Day Foundation's Tree Growth Award, which is based on the Department's high-achieving levels of education, partnerships, planning and management, and tree planting and maintenance.

- **NH Department of Business and Economic Affairs (BEA) Housing Champion Award** for the City's leadership and commitment to addressing the state's housing needs through its innovative local policies and partnerships.

- **American Council of Engineering Companies of New Hampshire (ACEC-NH) 2025 Engineering Excellence Award**
  Greenman-Pedersen, Inc. (GPI) and New Hampshire Department of Transportation (NHDOT) coordinated with seven municipalities throughout the design process of the Seacoast Greenway Rail Trail. The first section of the rail trail opened officially on September 4, 2024, and stretches from the North Hampton/Hampton town line to Barberry Lane in Portsmouth, NH. GPI took unique approaches to surveying the existing corridor, evaluating the existing conditions, and proposing design solutions to create a safe, sustainable, beautiful trail with input from each of the communities. By splitting the project into two parts, the majority of the trail was completed much faster.

- **SolSmart Bronze Award** in recognition of the City's solar energy efforts, including installing solar PV on government-owned facilities, updating permitting and inspection processes, and providing incentives for local residents to adopt solar energy.

- **The League of American Bicyclists Bronze-level Bicycle Friendly Community Award** for Portsmouth's commitment to improving conditions for all people who bike through investments in bike education programs, regular bike events that promote and encourage people to choose biking, pro-bike policies, and bike infrastructure.

  The Seacoast Fire Chief Officers Mutual Aid District (SFCOMAD) Leadership Recognition Award Presented to Chief William McQuillen, "In recognition of your commitment to the SFCOMAD through strong and unwavering leadership of our organization and remaining passionate to the delivery of services to our 53 communities. Your dedication and strength set a standard beyond others, through tireless commitment, planning and execution of objectives bringing success to the organization."

- **U.S. Department of Education – 2025 U.S. Presidential Scholar**
  Charles J. Anderson was named a 2025 U.S. Presidential Scholar — one of 161 students nationally selected for outstanding academic achievement, leadership,

citizenship, and service. Anderson also recognized PHS teacher Mr. Joseph Kraus as his most influential educator, resulting in a personal commendation from the U.S. Secretary of Education.

- **New Hampshire Career and Technical Education Association – 2026 Career and Technical Education Teacher of the Year**
  Gordon Reynolds was named the 2026 NH-CTEA Teacher of the Year for his commitment to accessible, rigorous Computer Science instruction. He will be recognized at the 32nd Annual New Hampshire Excellence in Education Awards (EDies) on June 6, 2026.
- **New Hampshire Center for Civic Studies – Civics Teacher of the Year**
  Cynthia Young was recognized as New Hampshire's Civics Teacher of the Year for her exemplary teaching of civics content, skills, and civic attitudes, as well as her statewide leadership in civics education.
- **New Hampshire American Choral Directors Association (NH ACDA) – Young Choral Director of the Year Nomination**
  Nate Wotton was nominated for the NH ACDA Young Choral Director of the Year, recognized by choral directors statewide for his dedication to students and the choral arts, and his impact on students, colleagues, and the community.
- **National Council of Teachers of English (NCTE) REALM Award — Superior Rating**
  Epitome, Portsmouth High School's student-developed literary magazine, earned a Superior rating in the 2025 NCTE Recognizing Excellence in Art and Literary Magazines (REALM) program — a national honor for outstanding student publications.
- **NH Agriculture in the Classroom, Tucker Mountain Challenge — First Place**
  Robert J. Lister Academy's Maple Program earned first place in this statewide maple syrup competition, demonstrating the program's academic and agricultural rigor.
- **Best Buddies International – Best Buddies Chapter of the Year**
  Little Harbour School's Best Buddies chapter was recognized as Chapter of the Year for its outstanding work fostering inclusive friendships between students with and without disabilities.
- **NH Scholastic Art Awards — 40 Individual Student Awards**
  Thirty-three Portsmouth High School Visual Arts students earned 40 awards including six Gold Keys, 17 Silver Keys, and 17 Honorable Mentions in the state's most prestigious K-12 art competition.

Accolades

- Fodor's, Where to Explore Black and Indigenous History Across the 13 Original Colonies (April 13, 2026)
- MSN.com, America's colonial past comes alive in this New Hampshire river city from 1623 (April 8, 2026)
- USA Today, New Hampshire summer activities you must try (April 3, 2026)
- MSN.com, Portsmouth's food scene fuels tourism buzz (March 30, 2026)
- OpenGov, Portsmouth Modernizes Procurement with Digital Transparency (January 2026)
- Leisure Travel Group, Waterfront Playgrounds Lure Travelers to New Hampshire (November 13, 2025)
- Money, Inc., The 30 Richest Places to Live in New Hampshire: The State's Most Affluent Communities (October 25, 2025)
- TheTravel.com, 6 Breathtaking New England Towns To Visit In 2025 (September 20, 2025)
- Union Leader, New Hampshire marks the 120th anniversary of the Portsmouth Peace Treaty (September 5, 2025)
- Boston Globe, 3 low-cost ways of having fun in Portsmouth, N.H. (August 1, 2025)
- Readers Digest, 28 Best Places to See Fall Foliage in 2025 | Stunning Fall Trips (June 16, 2025)
- LA Sentinel, Juneteenth celebrations across the US commemorate the end of slavery (June 2025)

Grants & Donations

- Grant from Granite United Way for Workplace Overdose Response Initiative Kits – $11,388.00
- Granite United Way Opioid Abatement Responsive Grant (2) Award – $13,000
- Grant from U.S. Department of Housing and Urban Development (HUD) to design and construct two trailhead facilities – $850,000

- Grant from New Hampshire Department of Environmental Services for Household Hazardous Waste Collection Day – $4,970
- Grant from the Aquatic Resources Mitigation Fund for North Mill Pond Greenway Living Shoreline Project – $419,306
- Grant from New Hampshire Department of Environmental Services Coastal Program for a Coastal Resilience project to develop buffer restoration plans for two sites to support community engagement and coalition building for wetland awareness and stewardship – $9,486 (Match: $5,264)
- Donation by Attorney Peter Loughlin of 18 historical books for the City of Portsmouth Law Library
- Grant from Friends of Ruth Blay to the Public Art Review Committee to utilize for public art efforts – $3,729.04
- Grant from Moose License Plate Conservation program to digitize City documents – $9,929.95
- Grants from State of New Hampshire, Department of Justice: Violence Against Women Act (VAWA) and Victims of Crime Act (VOCA) to fund the salary of our Victim Witness Advocate (VWA) in the Prosecution Unit. Collectively, the Grants fund $49,763 of the VWA's FY26 salary of $60,219, with the City providing matching funds for the remaining salary and benefits
- Donation from Flatbread Portsmouth for the Portsmouth Police Explorer Program – $687.50
- Grant from US Department of Justice – Justice Assistant Grant (JAG) For Wellness Training - $11,987
- Grant from Homeland Security for ballistic helmets for the Seacoast Emergency Response Team (SERT) – $27,383
- Grant from the NH Department of Safety through US Homeland Security SERT Equipment – $11,076
- Grant from the US Department of Justice – Internet Crimes Against Children for NH (ICAC) Taskforce operation – $368,355
- Grant from the New Hampshire Department of Justice for an ICAC Forensic Shield for the NH Internet Crimes Against Children Task Force – $1,300,000
- Donation from FedPoint for the Portsmouth Police K-9 Unit – $500

- Donation from Walmart for the Portsmouth Police Explorer Program – $189
- Donation from Vanessa Smiley for the Portsmouth Police Explorer Program –$100
- Grant from NH Highway Safety to support enforcement controls and community outreach and betterment – $24,100
- Grant from Bureau of Justice – Patrick Lahey Bullet Proof Vest Partnership For 50% cost of all vests purchased – $5,392.49
- Grant from the US Department of Justice – Body Worn Camera For 50% Cost of implementing program – $196,000
- Donation of 21 bicycle helmets by the Brain Injury Association of NH to support Portsmouth Police Department E-Bike Safety Initiative
- Grant from FEMA, Assistance to Firefighters Grant 2024 – $356,760
- Donation from Paul Gormley and Kimi Iguchi for the Portsmouth Fire Department – $1,000
- Grant from NH Department of Transportation for improvements to the intersection of Route 1 Bypass, Coakley Road, and Cottage Street) – $2,379,228.96
- Donation of Memorial Bench at Maple Haven Park in Honor of Danielle Marie French
- Donation from the Sean Mahoney Charitable Fund for maintenance of the David F. Mahoney Courtyard at the Library – $10,000
- Donation from the John Bickford Foundation for Professional Development of Library staff - $1,000
- Grant from the Foundation for Seacoast Health – Healthy Aging Strategic Grant – $25,000
- Donation from Karen Parnes for Senior Center Activity Luncheon Fund 13 – $500
- Grant from the Portsmouth Garden Club – Community Grant Program – $300
- Clipper Foundation Grant: PHS Global Connect Program – $6,700
- Clipper Foundation Grant: PMS Woodworking Jointer – $4,000
- Clipper Foundation Grant: PMS Hydroponic / Flex Farm Program – Grant amount not determined at the time of publication
- Clipper Foundation Grant: RJLA Student-Caregiver Resource Library – $5,000

- Crotched Mountain Foundation: District/NFS Trauma-Informed Care Practices – $15,000
- NH DOE Robotics Education Grant: PMS Competitive Robotics Team – $10,368 (cross-departmental collaboration with Wire Clippers/PHS Robotics and Portsmouth Naval Shipyard)
- NFS PTO Teacher Grant — Henry Box Brown Cross-Curricular Project – Grant amount not determined at the time of publication
- NFS PTO Grant — Schoolwide Cinderella Study – $1,500
- Grant from U.S. Environmental Protection Agency (EPA) to protect the Bellamy Reservoir water quality – $714,000
- Grant from the State of New Hampshire Drinking Water Trust Fund to protect 3.1 acres of Post Road land surrounding the Greenland Well – $90,000 (with $99,000 City match)

Accomplishments

Human Resources

Certified in Mental Health First Aid

Three members of the department successfully completed certifications in Mental Health First Aid from the National Council for Mental Wellbeing, which allows us to provide initial help to someone experiencing a mental health or substance abuse challenge. Learn more about Mental Health First Aid.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Welcome and support diversity in the workplace and community
- Deliver services and programs with courtesy, professionalism, and efficiency

Legal

HighQ Modules for Litigation Matters and License and Lease Agreements

HighQ is the Department's new digital case management system. A Right-to-Know Module has been active for the last year, which has substantially increased efficiencies in processing these requests and significantly reduced the department's use of paper and file supplies. We have now added a module for litigation matters and one for

tracking license and lease agreements. The additional HighQ modules will further modernize operations by centralizing cases, documents, and workflows in a cloud-based system. Improved automation and analytics will reduce administrative work and support more efficient, high-quality legal services across many departments in the City.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Maintain and improve infrastructure to meet the needs of the community

AI program, CoCounsel to Support Legal Research

The Legal Department uses the Thomson Reuters Westlaw program for its legal research, and has now added its legal AI program, CoCounsel. This addition enhances the Department's work by accelerating legal research, document drafting and review, and streamlines legal review and analysis. By finding these efficiencies, attorneys will have more time to devote to complex legal analysis and strategic decision-making. CoCounsel strengthens the Legal Department's capacity to deliver timely, high-quality legal services to the City's departments, the City Council, and the City's Boards and Commissions.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Maintain and improve infrastructure to meet the needs of the community

Volunteer Handbook and Policies

The Volunteer Handbook and Policies provide our newly elected and appointed volunteers with a much-needed guide to public meeting requirements, the interaction between committees, boards and the City Council, and the etiquette of meetings using Robert's Rules of Order, the City Council Rules and Policies.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place
- Maintain and improve infrastructure to meet the needs of the community

Economic & Community Development

Connors Cottage ADA Exterior Lift

Working with the Portsmouth Housing Authority, Historic District Commission, New Hampshire Division of Historic Resources, and Planning & Sustainability Department, and utilizing CDBG funds, the City renovated the building entrance and stairs and added an exterior lift at Connors Cottage Senior Housing. These improvements remove accessibility barriers, improve life safety, and allow 24 senior households to age in place while preserving affordable, accessible housing.

Connection to Council or Citywide Goals

- City Council Goal #1 – Housing
- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Four Tree Island ADA Restroom

This project used CDBG funds for the rehabilitation and construction of the Four Tree Island public restrooms to remove architectural barriers to ADA access including interior facilities and exterior brick grading to the entrances.

The removal of barriers to ADA accessibility at a City-owned public facility significantly improves life safety and accessibility for approximately 1,219 persons with ambulatory disabilities living in Portsmouth and many others who visit.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment

- Maintain and improve infrastructure to meet the needs of the community

Cross Roads House Energy Efficiency and Heating System Upgrades

This project completed energy efficiency upgrades and expanded hot water capacity at transitional shelter facilities operated by Cross Roads House. The grant-funded improvements improve environmental health and safety and better support unhoused individuals and families served by the shelter.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Betty's Dream Roof Renovation

This project provides grant funding for building improvements at Betty's Dream, including roof replacement and related renovations. These upgrades will restore the facility's structural integrity, improve environmental health and safety, and support 24 units of fully accessible, low-income housing for adults with disabilities, helping residents continue to live independently.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Spiraling Serenity Sculpture Installation

Spiraling Serenity celebrates the Golden Ratio represented by an unfurling leaf. The Golden Ratio is found in nature and represents harmony, balance, and peaceful serenity.

"Located on Peirce Island the form celebrates nature's harmony and the community that it shelters, a place to gather, reflect, and feel part of something timeless." – Vito DiBari, Artist

For more information, visit: portsnh.co/Spiraling_Serenity.

Connection to Council or Citywide Goals

- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place

Planning & Sustainability

Bicycle and Pedestrian Plan Update

The Bicycle and Pedestrian Plan Update is a tool for coordinating Citywide projects, policies, and programs related to active transportation. The updated plan will be used to evaluate and measure progress towards implementing bicycle and pedestrian amenities and help to guide capital investments, while identifying additional funding options. This update includes a list of transportation improvements that have been incorporated into the Capital Improvement Plan. For more information, visit: portsnh.co/bikepedplan.

Connection to Council or Citywide Goals

- City Council Goal #2 – Parking and Transportation
- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Market Square Master Plan

The Market Square Master Plan initiative was designed to explore and document proposed changes for Market Square with vigorous community input, design consultants, and an advisory group for a plan that will inform the Citywide Master Plan. The planning concepts derived from this effort will form a foundation for the design of needed infrastructure upgrades and enhancements to Market Square

For more information, visit: portsnh.co/marketsquaremasterplan.

Connection to Council or Citywide Goals

- City Council Goal #2 – Parking and Transportation
- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Inspection

State and Regional Leadership Roles

Plumbing/Mechanical Inspector Kevin Gagne serves on the New Hampshire Building Code Review Board (BCRB) and as Secretary of the New Hampshire Seacoast Code Officials Association (NHSCOA). The BCRB recommends legislation to amend the New Hampshire Building Code and works to ensure consistent application of regulations, consideration of economic impacts, and promotion of best practices that support public safety.

Building Inspector Tim Metivier is President of the NHSCOA, and Chief Building Inspector Shanti Wolph serves as Vice President of the NHSCOA and Secretary of the New Hampshire Building Officials Association (NHBOA).

Both associations promote collaboration, information sharing, and high professional standards among code officials, supporting public safety, health, and welfare through the prevention of fire hazards, unsafe construction, and code violations.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Health

Public Health Emergency Equipment & Supply Garage Renovations

Utilizing American Rescue Plan Act (ARPA) grant funds, the Health Department renovated a garage at 125 Cottage Street for safe, climate-controlled storage of public health emergency shelter equipment and supplies.

This project provides a substantial community benefit by allowing the City to respond to local and regional public health emergencies more quickly while reducing the overall response costs by extending the life of equipment and supplies.

Connection to Council or Citywide Goals

- Maintain financial stability
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Temporary Event Permit Applications

The application process for all Temporary Events was moved into the OpenGov platform. This increases efficiency, transparency, communication, and convenience for staff and vendors. For more information, visit: portsnh.co/tempeventfood.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Deliver services and programs with courtesy, professionalism, and efficiency

- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

FoodCode Pro Inspection Program Upgrade

Inspection software was upgraded for use in expanded areas with low connectivity, and included features tailored to our food inspection program. This has increased Department efficiency, improved inspection reports for operators, and enhanced data collection.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Police

Body Camera Implementation

Body cameras were issued and sworn staff trained after completing the foundational work to establish use parameters. Standard Operating Procedures were approved by our federal Department of Justice grant partners, as required to receive grant funding that helped offset initial costs.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community
- Protect the community through fire protection and crime prevention for its residents and businesses

Computer Aided Dispatch/Records Management System (CAD/RMS) Implementation

For more than a year, the Department prepared to migrate from a 25-year-old Computer Aided Dispatch and Records Management System to the new Central Square system. This was a significant effort involving system configuration, migration, and validation of decades of data, comprehensive testing, and preparation for full cutover.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community
- Protect the community through fire protection and crime prevention for its residents and businesses

E-Bike Initiative

In response to community concerns, the Department launched an education, awareness, and enforcement campaign focused on e-bikes and related modes of transportation. As part of this effort, the Department hosted an informational session covering e-bike laws, regulations, and rules of the road. Additional topics included Out-of-Class Electric Vehicles (OCEVs) and other forms of electric mobility, key safety considerations, and legal distinctions between e-bikes and OCEVs, which are classified separately under New Hampshire law and are restricted to off-road or private property use.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Deliver services and programs with courtesy, professionalism, and efficiency
- Maintain and improve infrastructure to meet the needs of the community
- Protect the community through fire protection and crime prevention for its residents and businesses

Fire

Implementation of New Computer Aided Dispatch Program

This new system provides firefighters with EMS and Fire Call data faster for emergency response. This leads to better informed responders getting data to them in real time.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Maintain and improve infrastructure to meet the needs of the community
- Protect the community through fire protection and crime prevention for its residents and businesses

Public Works

Maplewood Avenue Bridge Reconstruction Project

Work to rehabilitate the bridge included a new lining system on the arch, reconstruction of the walls, reconstructing the sidewalks, replacing the bridge's guard rails, and resurfacing the roadway. The bridgework allowed the City to extend its lifespan at a lower cost and more expeditiously than the full replacement recommended but not budgeted by NHDOT. For more information, visit: portsnh.co/maplewoodbridge.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Maintain and improve infrastructure to meet the needs of the community

Union Street Sewer Separation Project

The project involved the replacement of water mains and services, sewer mains and services, separation of stormwater drainage, reconstruction of the streets and sidewalks on Union Street (State to Middle) and Coffins Court.

Required by the U.S. Environmental Protection Agency (EPA) and New Hampshire Department of Environmental Services (NHDES), this project helped reduce Combined Sewer Overflows (CSOs). For more information, visit: portsnh.co/unionstreetproject.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed

- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Woodbury Avenue Traffic-Calming Project

As requested by residents in the neighborhood, the City installed speed cushions and median islands on Woodbury Avenue between Echo Avenue and Dennett Street.

These traffic-calming measures altered Woodbury Avenue's wide and straight alignment to slow vehicle speeds and provide pedestrian crossing refuge areas. For more information, visit: portsnh.co/woodburycalm.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Hanover Garage

In FY26 the City completed the final phase of the three-year renovation to the 40 year old Hanover Garage. The project included maintenance and upgrades to steel structural beams and columns as well as the precast floor slabs and follows the recommendations of the engineering analysis, completed in 2021.

Impact: Construction was limited to phased closures of up to 300 parking spaces at a time to maximize parking availability and limit disruption to businesses, residents, and visitors. All 900 spaces are now reopened. For more information, visit: portsnh.co/hanovergarage.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed

- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Pavement & Sidewalk Management

Completed projects include: Pannaway Manor, and sections of Market Street, Cutts Avenue, Chase Drive, Atlantic Heights, and Elwyn Park. Based on the ongoing Pavement Condition Management Program, this project maintains street conditions at current levels for an expected lifespan of 20 years. For more information, visit: portsnh.co/paving and portsnh.co/projects.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Middle/Miller/Summer Streets Intersection Redesign

This project replaced the outdated traffic signal with new mast arms, signal heads, pedestrian signals, accessible curb ramps, signal detection, and a signal controller. The realigned intersection provides safer and better sight distance. For more information, visit: portsnh.co/middlemiller.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment

- Maintain and improve infrastructure to meet the needs of the community

Municipal Complex Improvements

Work continues to address the antiquated heating and air conditioning system at City Hall, including the need to mitigate pipe corrosion, heavy condensation, and leaks which could contribute to mold growth.

Recent work also included new lobby signage and carpet, roof repairs, repointing of the brick façade, and removal of the aging steam boiler chimney. For more information, visit: portsnh.co/facmaint.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Energy Efficiency Audit

The City's consultants, Energy Efficient Investments Inc. (EEI), completed an audit of building control systems, security, automation, and energy efficiency on six City facilities: the Municipal Complex (City Hall and the Portsmouth Police Station), all three Fire Department stations, Community Campus, and the DPW complex on Peverly Hill Road.

The energy audit provides a foundation for future CIP investments. Consistent with the Climate Action Plan Priority Action BE-6, this project seeks to follow up on that study and implement findings from the City's audit with, where possible, prioritization of measures that reduce greenhouse gas emissions. For more information, visit: portsnh.co/EEI2024.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Maintain financial stability
- Deliver services and programs with courtesy, professionalism, and efficiency

- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Peirce Island Outdoor Pool Aquatics Upgrade

The project included improvements to the aquatics, mechanical systems, and pool structure. Active outside construction was scheduled during the off-season so as not to interrupt the seasonal operation of the outdoor pool. For more information, visit: portsnh.co/24outdoorpool.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Maintain financial stability
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Community Campus Improvements

This 72,000-square-foot facility requires ongoing maintenance to ensure safe and reliable operations. Completed work included roof repairs; replacement of the fire alarm and security systems; upgrades to HVAC controls and plumbing infrastructure; and improvements to playgrounds, retaining walls, and kitchen equipment. A security card-access system was installed, and exterior lighting was upgraded. This ongoing investment supports the safety and security of Recreation Department staff, facility users, and nonprofit tenants who contribute to the operational costs and vitality of the Community Campus. For more information, visit: portsnh.co/campusconstruct.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Maintain financial stability

- Deliver services and programs with courtesy, professionalism, and efficiency
- Maintain and improve infrastructure to meet the needs of the community

Library

New Bookmobile

For the first time ever, Portsmouth has a Bookmobile! The fully electric vehicle will be used for the Library's new homebound delivery service and will attend outreach events such as the Farmers Market, Children's Day, BIPOC Festival and more. The Bookmobile will help us reach the segments of our population who are often otherwise unreached and allow the Library to extend services and programs beyond our walls. For more information, visit: portsnh.co/library.

Connection to Council and City Goals:

- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place
- Welcome and support diversity in the workplace and community
- Deliver services and programs with courtesy, professionalism and efficiency

Completed Phase II of the Courtyard Rebuild

Utilizing ARPA funds and a generous donation from the Mahoney family, Phase II of the newly designed David F. Mahoney Courtyard was completed. Following Phase I's hardscaping in FY25, new landscaping with native plants were added where needed, making the space more sustainable and ready to serve the library for another 20 years. The Courtyard redesign makes the space more accessible, and extends the ability to provide programming outdoors for Library visitors.

Connection to Council and City Goals:

- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place
- Deliver services and programs with courtesy, professionalism and efficiency
- Maintain and improve infrastructure to meet the needs of the community

400th Anniversary Celebration Records

The Library organized and processed the physical items from the 400th Anniversary Celebrations. This ensures the long-term preservation of Portsmouth's history for future generations by cataloging and housing items safely in honor of this milestone. For more information, visit: portsnh.co/localhistory.

Connection to Council and City Goals:

- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #6 – Preserving Sense of Place
- Deliver services and programs with courtesy, professionalism and efficiency

Recreation

Community Campus Improvement Project

The City finalized a $2.5 million renovation and improvement project at the Community Campus. Improvements included realigned tenant spaces, safety and security measures, major IT upgrades throughout the facility, and creation of new program space including a full-time afterschool care program.

These upgrades and improvements created a safer facility, new programming space, and better flow throughout the building for tenants and their clients. For more information, visit: portsnh.co/campusconstruct.

Connection to Council or Citywide Goals

- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

South Mill Pond Playground

This project replaced the playground facilities with new, ADA-compliant, age-friendly, inclusive playground features. The design team conducted a public survey and hosted a public input session to ensure the project met community needs. This project was a cross-departmental collaboration between the Recreation and Public Works Departments. For more information, visit: portsnh.co/southmill25.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

New Turf Athletic Field

This project enhanced the City's athletic field facilities by adding a second, adjacent field to the site on Campus Road. Additional site improvements address drainage issues, improving turf systems, converting practice fields to competition fields, and upgrading infrastructure. Fields include uses for softball, lacrosse, soccer, and more.

An additional turf field creates more playing opportunities for youth and adults throughout the year and gives grass fields much needed rest time.

These additions and improvements to existing fields and recreation facilities increase playability and improve services, consistent with the 2015 Recreation Field Report. This project was a cross-departmental collaboration between the Recreation and Public Works Departments. For more information, visit: portsnh.co/fields2025.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Welfare

Reducing Expenditures Though Case Management

Through enhanced case management, and in collaboration with the School and Police Department social workers, 23 local human services nonprofits, and Portsmouth Housing, the Department was able to secure stable housing for clients and allow those clients to become more self-sufficient. This approach reduces the risk of homelessness, reduces City expenditures, increases "warm handoffs" between agencies, and builds stronger connections between the City and those outside agencies. For more information, visit: portsnh.co/welfare.

Connection to Council or Citywide Goals

- City Council Goal #1 – Housing
- City Council Goal #2 – Parking and Transportation
- City Council Goal #3 – Governance for the Governed
- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- City Council Goal #5 – Reduce School Food Poverty
- Welcome and support diversity in the workplace and community
- Maintain financial stability
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment

School

National Alliance on Mental Illness (NAMI) Connect Suicide Prevention Program

Six Portsmouth High School students completed intensive NAMI Connect Suicide Prevention training in Fall 2025, earning certification as peer trainers. Since certification, these trainers have facilitated the Connect program across eight PHS Health classes and the Careers in Education program, reaching more than 200 students during the 2025–2026 school year.

Peer-to-peer mental health education reduces stigma and increases help-seeking behavior among students. By training six student leaders, the Department effectively

expanded its safety network to 200+ student lookouts across the school and broader community. The program also equips students with a concrete script for supporting peers in crisis.

Connection to Council or Citywide Goals

- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Provide an educational environment that maintains School Board Goals and supports its pillars of opportunity, equity, student wellness, and a strong sense of community to every youth

PHS Global Connect Program

Now in its third year, the Global Connect Program continued to expand as a structured academic pathway focused on global citizenship, leadership, and experiential learning. The program's 42 student participants engaged in bi-monthly Flex Seminars, developed Global Portfolios, and participated in World Awareness Week and the annual Global Summit design challenge. Twelve seniors are graduating as program completers.

The program develops cultural understanding, empathy, and problem-solving skills essential for college and career readiness. Events such as World Awareness Week and the Global Summit promote global awareness across the full student body, reinforcing Portsmouth's commitment to preparing engaged, informed citizens.

Connection to Council or Citywide Goals

- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Provide an educational environment that maintains School Board Goals and supports its pillars of opportunity, equity, student wellness, and a strong sense of community to every youth

Portsmouth Middle School Woodworking Program Expansion

The PMS Technical Education program significantly upgraded its woodworking shop through a combination of grants, community donations, and capital investment. New equipment includes a bandsaw, planer, wood lathes, and a jointer. New electrical infrastructure was installed to support expanded operations. Community members Jim

Sieverts (equipment donation) and Matt Wajda (professional installation) contributed meaningfully to the effort.

Approximately 120–140 students per year will now have access to expanded woodworking experiences with hardwoods, including turning, carving, and small furniture projects — building vocational skills and exposure to skilled trades. The expanded program may open adult education opportunities in the future.

Connection to Council or Citywide Goals

- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Provide an educational environment that maintains School Board Goals and supports its pillars of opportunity, equity, student wellness, and a strong sense of community to every youth

NH Scholastic Art Awards

Portsmouth High School visual arts students earned 40 individual awards at the 2025–2026 New Hampshire Scholastic Art Awards, the State's longest-running and most prestigious student art competition. Awards included six Gold Keys (four Ceramics & Glass, one Sculpture, one Photography), 17 Silver Keys, and 17 Honorable Mentions.

Visual arts courses are integral to student wellbeing, academic engagement, and creative development across all Portsmouth schools. This recognition reflects the strength of K–12 arts instruction Department-wide and the value Portsmouth families place on arts education.

Connection to Council or Citywide Goals

- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Provide an educational environment that maintains School Board Goals and supports its pillars of opportunity, equity, student wellness, and a strong sense of community to every youth

Robert J. Lister Academy — Inaugural Maple Symposium

The Robert J. Lister Academy (RJLA), Portsmouth’s alternative public high school, hosted its inaugural Maple Symposium, bringing together 70 educators from across New Hampshire, along with UNH partners and local maple producers, for a full day of programming. The event included student-led activities and discussions covering tree identification, tapping, sap concentration, and the full maple sugaring process — serving as a replicable blueprint for other schools.

The symposium elevated RJLA's Maple Program to a Statewide platform, positioning Portsmouth as a leader in experiential, agricultural education. Student leadership at the event reinforced real-world presentation, science, and stewardship skills.

Connection to Council or Citywide Goals

- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Provide an educational environment that maintains School Board Goals and supports its pillars of opportunity, equity, student wellness, and a strong sense of community to every youth

New Franklin School — Henry Box Brown Cross-Curricular Project

Third graders at New Franklin School completed a month-long, cross-curricular study of Henry Box Brown during Black History Month, centering on the picture book BOX by Carole W. Brown. Students wrote original six-line poems and created a collaborative collage displayed on a box the same dimensions as the one Henry Brown used to mail himself to freedom. The installation is on display in the school foyer. Fifth graders also engaged with the project through measurement activities and a Google Earth field trip retracing Henry's journey.

Students across ability levels engaged with an important chapter of American history through writing, visual art, and geography — deepening both historical knowledge and empathy. The project is under consideration for display at the Seacoast African American Cultural Center.

Connection to Council or Citywide Goals

- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Provide an educational environment that maintains School Board Goals and supports its pillars of opportunity, equity, student wellness, and a strong sense of community to every youth

Portsmouth Early Education Program (PEEP)

WestEd, the national organization responsible for the Desired Results Developmental Profile (DRDP) assessment tool, selected PEEP as a filming site for professional learning materials following PEEP's role as an early pilot in 2022–23. WestEd visited in

November 2025 and returned in April 2026 to capture additional photos and video. The materials will be used in online training videos, presentations, and informational resources distributed to early childhood programs Statewide.

PEEP's selection as a national training model recognizes the quality and innovation of Portsmouth's early childhood programming. The resulting materials will highlight Portsmouth's educators and practices to programs across the country.

Connection to Council or Citywide Goals

- City Council Goal #4 – Arts, Culture, and Enrichment of Residential Life
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Provide an educational environment that maintains School Board Goals and supports its pillars of opportunity, equity, student wellness, and a strong sense of community to every youth

Water, Sewer, Stormwater

Willard Avenue Sewer Separation Project

The project involved the replacement of water mains and services, sewer mains and services, separation of stormwater drainage, and reconstruction of the streets and sidewalks on Willard Street area from Middle Street to Marston Street, Orchard Street, and Ash Street.

Required by the U.S. Environmental Protection Agency (EPA) and New Hampshire Department of Environmental Services (NHDES), this project helped reduce Combined Sewer Overflows (CSOs). For more information, visit: portsnh.co/willardave.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Sagamore Avenue Sewer Separation Project

This project extended sewer service to Sagamore Avenue, Walker Bungalow Road, Shaw Road, Cliff Road, Little Harbor Road, Sagamore Grove, and Wentworth House Road by constructing a sewer system to serve the residential, commercial, and recreational properties in the project area. The work also included the widening of Sagamore Avenue. This work was required by the U.S. Environmental Protection Agency (EPA) and New Hampshire Department of Environmental Services (NHDES), this project helped reduce combined sewer overflows (CSOs). For more information, visit: portsnh.co/sagamoresewer.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Islington Street Sewer Separation Project

The final phase (2B) of this project, stretching from Cornwall Street to Middle Street including the Congress/Islington/Middle/Maplewood intersection, was completed in FY26. The project included the replacement of underground utilities (water, sewer, and storm drain), roadway reconstruction, curbing and sidewalk installations, and landscaping improvements including ornamental lighting, street trees, benches, and final paving. The work was divided into discrete sections over several construction seasons in order to limit the impact on residents and businesses. For more information, visit: portsnh.co/islingtonreconstruction.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Vaughan Mall & Congress Street Reconstruction

These projects, first Vaughan Mall and then upper Congress Street, included water, sewer, and drainage upgrades along with a full streetscape rework and other pedestrian enhancements.

The Water and Sewer Enterprise Funds and the General Fund funded this effort. Vaughan Mall underground utility work was completed in summer 2025, with Congress Street construction initiated during the winter of 2025-26 to minimize the impact on businesses in the summer months. Both projects are components of the Fleet Street Reconstruction Project. For more information, visit: portsnh.co/vaughanmall and portsnh.co/congress_street.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Water Service Lines Inventory

In accordance with the EPA Lead and Copper Rule Revision, the Water Division submitted an updated inventory of every service line and their material makeup for the Portsmouth and Pease Tradeport Water Systems and notified customers whose water service line material was identified as galvanized steel or whose service line material has not been identified.

These notifications are intended to raise awareness of service line materials and help customers avoid possible exposure to lead in their drinking water. In accordance with the federal regulation, letters must be sent to property owners on an annual basis until service lines that might contain lead are removed, or the public water system is able to verify that a service line does not contain lead. For more information, visit: portsnh.co/servicelineinventory.

Connection to Council or Citywide Goals

- City Council Goal #3 – Governance for the Governed
- Deliver services and programs with courtesy, professionalism, and efficiency

- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Parking & Transportation

Implementation of the 2025 Parking Utilization Plan

City Council accepted the Portsmouth 10-Year Parking Utilization Study in February 2025. Working with City Council, the Division initiated the development of short-, medium-, and long-term operational plans informed by the study's findings.

Early actions include reopening the Hanover Garage to full capacity after completion of a three-year renovation, returning 300 parking spaces to service in advance of the Sheraton Hotel public parking lot re-development.

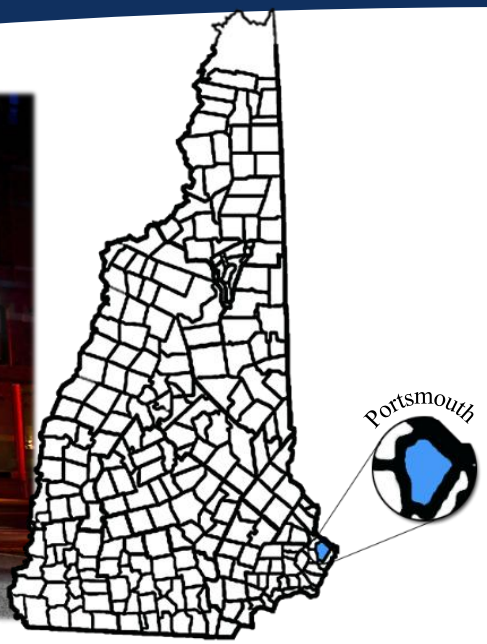
The Division is also collaborating with the Deputy City Manager to develop the Resident Access Parking Program (RAPP), which is intended to prioritize resident access to non-monetized parking outside the downtown core while evaluating impacts to surrounding neighborhoods and overall parking utilization.

Connection to Council or Citywide Goals

- City Council Goal #2 – Parking and Transportation
- City Council Goal #3 – Governance for the Governed
- Maintain financial stability
- Deliver services and programs with courtesy, professionalism, and efficiency
- Meet or exceed state and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Maintain and improve infrastructure to meet the needs of the community

Portsmouth at a glance. . .





City Government

- Settled: 1623
- Incorporated: 1849
- Form of Government: Council-Manager
- Bond Rating, S&P Global: AAA

Location

- Latitude: 43° 4’ 32” North
- Longitude: 70° 45’ 38” West
- County: Rockingham
- State: New Hampshire
- Tourism Region: Seacoast
- Planning Commission: Rockingham

Land

- Land Area: 10,763 acres (16.8 mi^2)
  - 10,034 acres (15.7 mi^2) of land
  - 729 acres (1.1 mi^2) of inland water
- Parks & Playgrounds: 200+ acres
- Public Streets: 105 miles
- Wetlands: 3,538 acres

Transportation & Road Access

- US Routes: 1, 4
- State Routes: 1A, 1B, 16, 33, 1 Bypass
- Nearest Interstate Exit: I-95, Exits 3-7
- Railroad: CSX Rail Service
- Public Transport: Wildcat Transit, COAST, Amtrak Passenger Rail Line, C&J Bus Lines
- Nearest Public Use Airport: Portsmouth International Airport at Pease (PSM)
- Nearest Airport with Scheduled Service: Manchester-Boston Regional Airport (MHT)

Driving Distance to Selected Cities

- Manchester, NH: 45 miles
- Portland, ME: 53 miles
- Boston, MA: 56 miles
- Concord, NH: 59 miles
- New York City, NY: 265 miles
- Washington, D.C.: 489 miles
- Montreal, Quebec: 299 miles

City Infrastructure

Emergency Services

- *Police Department*
  - Police Stations: 1
  - Police Vehicles: 38
  - Police Canines: 2
- *Fire Department*
  - Fire Stations: 3
  - Fire Engines: 4
  - Tower Trucks: 2
  - Heavy Rescue: 1
  - Ambulances: 4
  - Forestry Pick Up: 1
  - Rigid Hull Inflatable Boat: 1
  - Zodiac Boat: 1
  - Nearest Hospital: Portsmouth Regional Hospital (209 beds)

City School System

- Elementary School Buildings: 3
- Middle School Buildings: 1
- High School Buildings: 1

Culture and Recreation

- Libraries: 1
- Community Centers: 4
- Senior Centers: 1
- Boat Dock Facilities: 2
- Swimming Pools: 3
- Tennis Courts: 10
- Pickleball Courts: 16

Eco Municipality Assets

- Recycling Centers: 1
- LED Streetlights: 1,600
- Electric Charging Stations: 5 (7 plugs)
- Solar Panel Arrays: 2
- City Biodiesel Vehicles: 82
- Trees Planted: 163
- City Open Space: 94 undeveloped parcels (932 acres)

Public Works Department

- Miles of Streets: 105
- Miles of Sidewalk: 84
- Bridges: 15
- City Owned Facilities: 9 (approximately 362,145 square feet)
- Playgrounds/Parks/Ballfields: 26
- Historic Cemeteries/Burial Grounds: 6
- Adopt-a-Spot Gardens: 48
- Greenspace Maintained: 80+ acres (10,000 trees)

Parking and Transportation

- Parking Garages: 2 (1,491 spaces)
  - Foundry Place: 600
  - Hanover: 891
- Metered Street Parking Spots: 671
- City-Owned Parking Lots: 10
- City-Owned Free Lots: 4 (386 spaces)
- Private Parking Lots with City Agreements: 2 (78 spaces)
- Bike Racks: 39
- Public Transit Options: 3

Water Infrastructure

- Miles of Water Mains: 192
- Water Treatment Plants: 1
- Service Connections: 8,832
- Storage capacity in gallons, water (millions of gallons): 11.0
- Maximum daily capacity of treatment (millions of gallons): 4.0
- Fire Hydrants: 1,062

Sewer Infrastructure

- Miles of Sewer Mains: 107
- Service Connections: 6,949
- Wastewater Treatment Plants: 2
- Maximum daily capacity of treatment (millions of gallons): 25.3

Demographics

Population 22,545

(2025)
ACS Survey 2024

Elections
Total Registered Voters – 16,967
Citizens of Voting Age – 18,604
(Source: City Clerk's Office, ACS 2024)

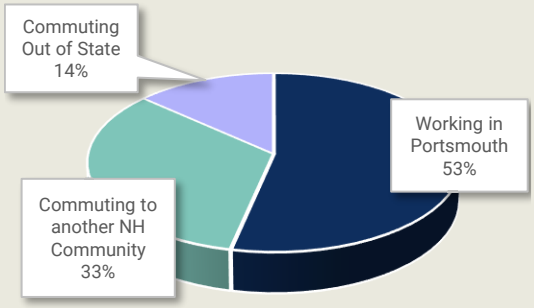
Families
Number of Families – 5,187
Average Family Size – 2.76
(Source: ACS Survey 2024)

Labor Force
Civilian labor force – 13,455 (59.68%)
Employed – 13,136 (58.27%)
(Source: NHES-ELMI 2025 & ACS 2024)

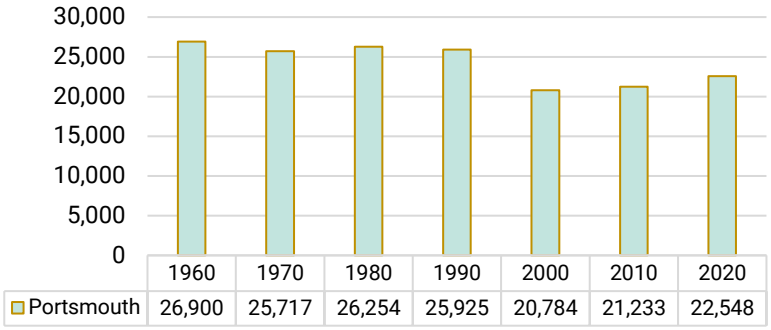
Income, Inflation Adjusted
Per Capita Income – $72,411
Median Family Income – $134,831
Median Household Income – $106,219
Median Earnings, Full Time
Male – $91,020
Female – $72,202
Individuals Below Poverty Level – 6.8%
(source NHES Community Profile, Portsmouth 2025 and ACS 2024)

Geography
Population per square mile, 2023 – 1,439.6
Land area in square miles, 2017 – 15.66
(Source, ACS 2024)

Where do the residents of Portsmouth work?
(Source ACS Survey 2024)



Portsmouth Population
Decennial Trends 1960-2020
(Source: NH Data Center)



	1960	1970	1980	1990	2000	2010	2020
Portsmouth	26,900	25,717	26,254	25,925	20,784	21,233	22,548

Educational Attainment
Population 25+ Years

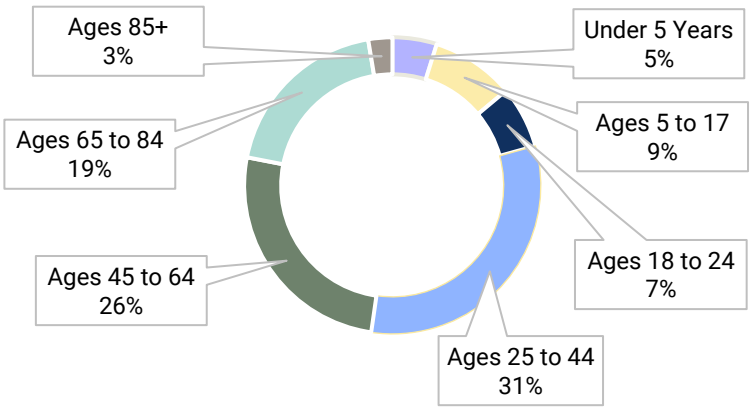
High School Graduate or higher – 97.4%

Bachelor's Degree or Higher – 64.0%

Graduate or Professional Degree – 23.4%

(source: ACS survey 2024)

Population by Age Group
(Source: ACS Survey 2024)



49.7% of Portsmouth City residents are Male

50.3% of Portsmouth City residents are Female

ACS Survey (American Community Survey) is an ongoing survey by the US Census Bureau.

Housing Demographics

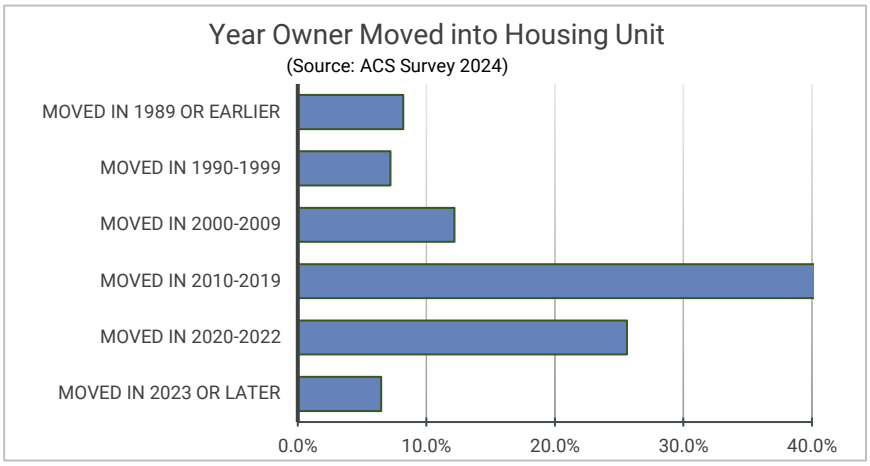


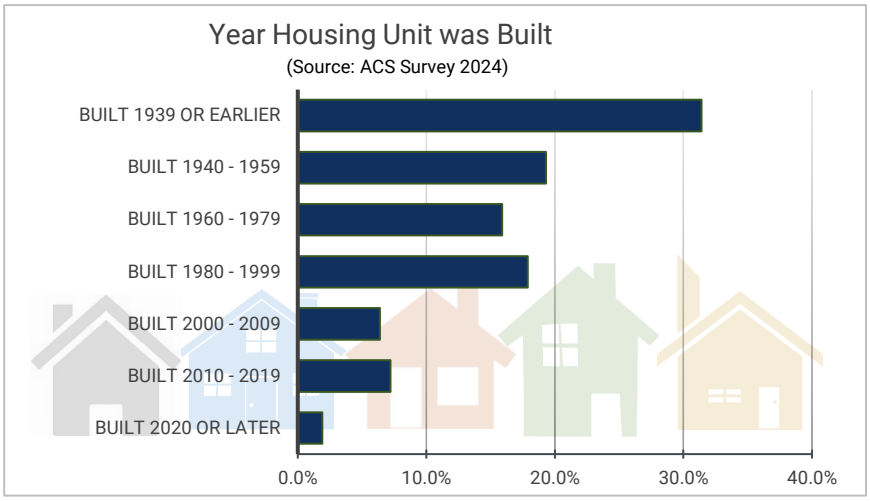
- Number of Housing Units – 11,370
- Number of Households – 10,902
- Average Household Size – 2.02 persons
- Median Gross Rent – $1,869
- Median Household Income – $106,219

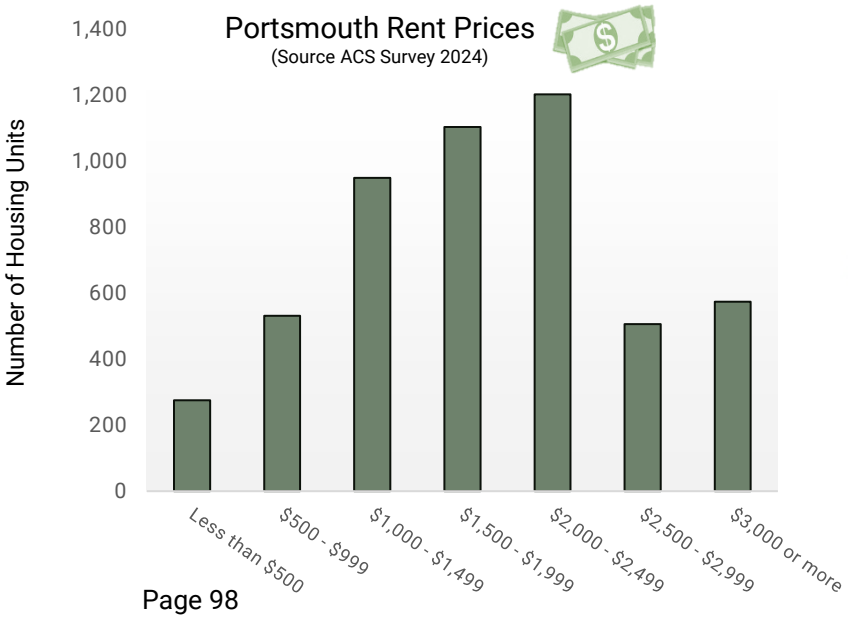
(Source: ACS Survey 2024)

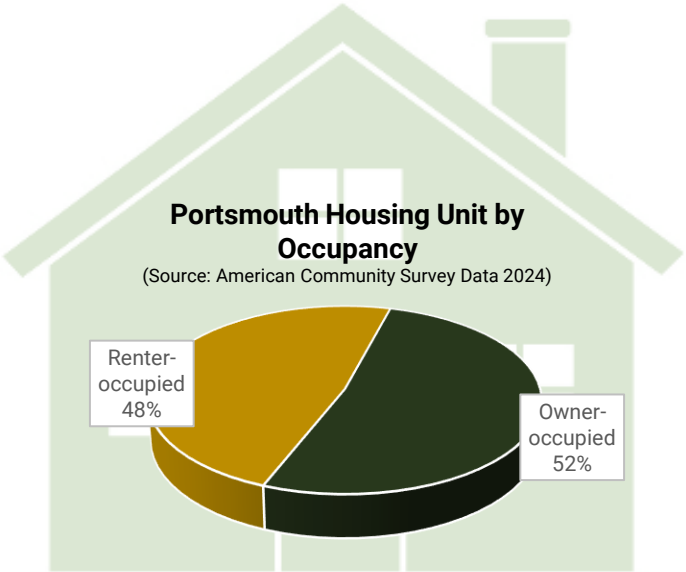
39.8%	Of households in Portsmouth are 1-person households
39.5%	Of households in Portsmouth are 2-person households
10.9%	Of households in Portsmouth are 3-person households
9.8%	Of households in Portsmouth are 4- (or more) person households
24.5%	Of household owners in Portsmouth are 18-34 years of age
48.1%	Of household owners in Portsmouth are 35-64 years of age
27.4%	Of household owners in Portsmouth are 65 years of age or older
14.9%	Of households in Portsmouth have children 18 years of age or younger

(Source: American Community Survey Data 2024)









Economic Indicators

Portsmouth Median Property Values

Median Single Residential Home Property Value:
$777,200

Residential Stratified
- Single Family - $777,200
- Mobile Homes - $183,100
- Condos - $590,600
- Farmland - $622,582

Commercial Stratified
- Commercial Improved - $890,550
- Commercial Apartments - $1,335,370
- Industrial - $1,919,500
- Utilities - $966,300

As of April 1, 2025
Does not include Pease Airport

Mean (Average) Property Values
(Fiscal Year 2026/Tax Year 2025)

Residential Stratified
- Single Family - $940,710
- Mobile Homes - $216,232
- Condos - $718,332

Commercial* - $2,488,301

As of April 1, 2025
* Does not include Pease Airport
** Includes single family, condos, multifamily units, mobile homes, and vacant land

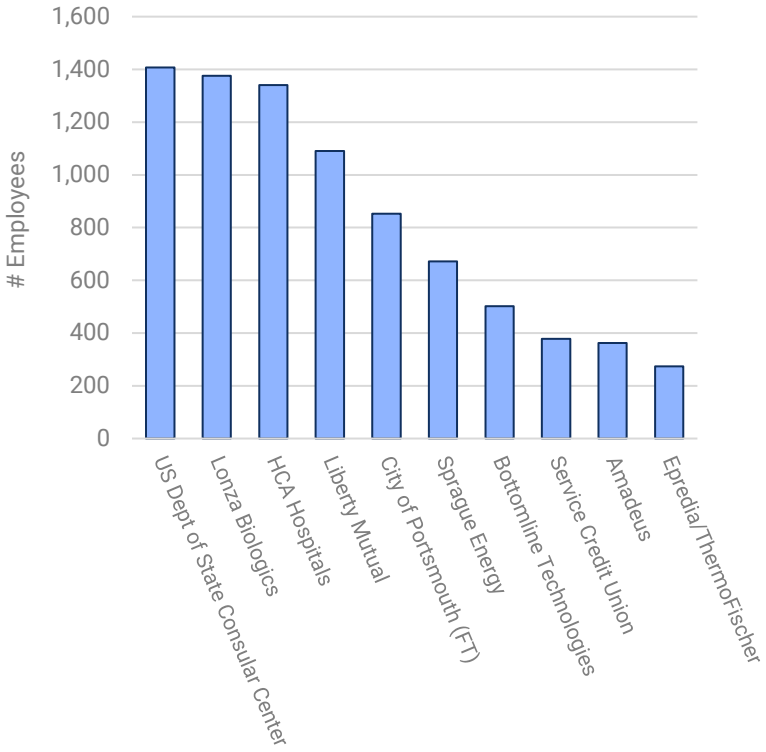
Portsmouth Parcel Count (% of Total Taxable Parcel Count)

- **Residential – 84.78% ****
  - Single Family – 46.4%
  - Mobile Homes – 2.9%
  - Condos – 29.7%
- **Commercial – 15.22% ***
  - Utilities – 0.2%

* Does not include Pease Airport
** Includes single family, mobile homes, condos, multi-family and vacant lands.

(source: Portsmouth Assessors Office, TY2025 (FY2026).

10 Largest Employers in Portsmouth 2025



Top 10 Taxpayers TY2025 (FY 2026)

Company	Business Type	Percentage of Total Taxable Assessed Value
Public Service of New Hampshire	Utility	1.81%
Arbor View & The Pines LLC	Apartment Complex	1.10%
HCA Health Services	Medical Building	1.06%
Cate Street Development LLC	Mixed Use	0.94%
Hanover Apartments LLC	Apartment Complex	0.69%
Northern Utilities Inc.	Utility	0.65%
Inishmaan Assoc Ltd Ptnshp	Apartment Complex	0.51%
Vaughan Street Hotel LLC	Hotel	0.41%
Sagamore Court Limited Prtnshp	Condos	0.40%
JPOM Investment 6 LLC	Rental Condos	0.38%

Equalization

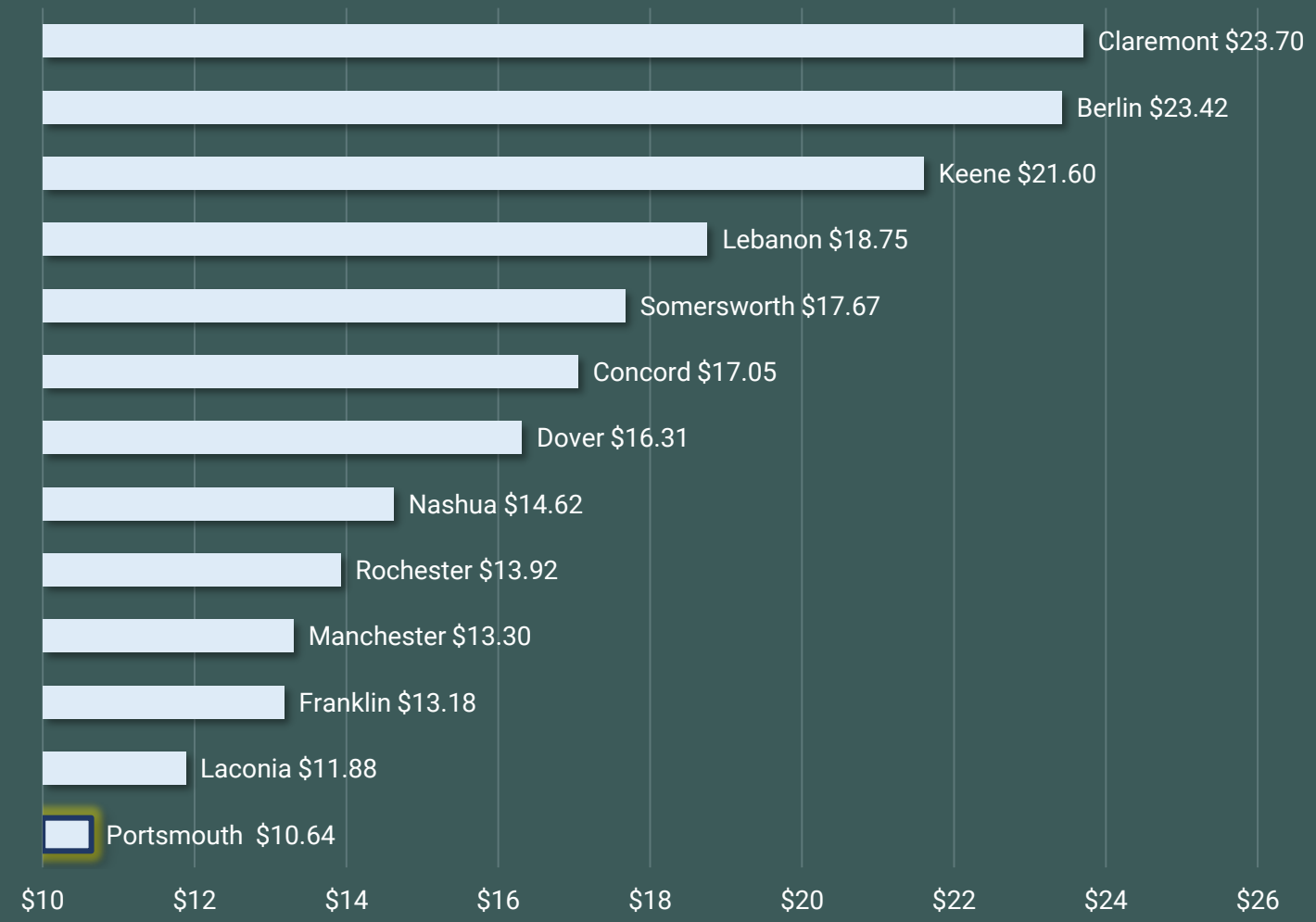
What is Equalization?

Each year the New Hampshire State Department of Revenue Administration (DRA) performs a statistical study of all of the State's municipal valuations. The study utilizes sales data to adjust all municipalities to 100% of market value. This process is called equalization.

How is Equalization used?

The New Hampshire DRA utilizes the Equalized Value of each Town or City in order to proportionately share common tax burdens such as County Taxes and Statewide Education Property Taxes.

Full Value Equalized Tax Rate 2024 (FY 2025) for NH's 13 Cities



Look up your property's assessed value online at: http://gis.vgsi.com/portsmouthnh/

Property Tax

Tax Rate 2025 Tax Year (FY2026) $11.51 (per $1,000)	
Municipal	$5.26
County	$0.58
Local Education	$4.57
State Education	$1.10

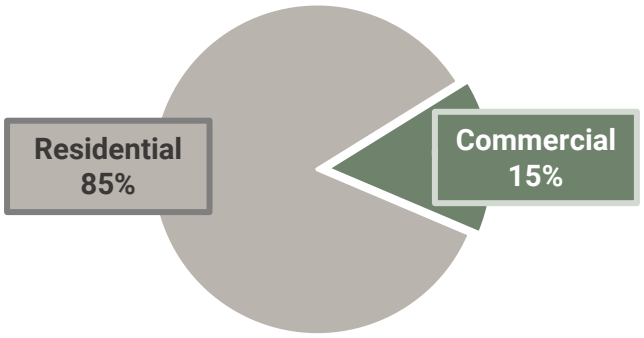
The total taxable parcel count for Tax Year 2025 (Fiscal Year 2026) is 9,232. Commercial properties make up 15% of the total City parcel count while comprising 38% of the total assessed value of the City. Respectively the Residential properties make up 85% of the total parcel count while comprising 62% of the total assessed value for Portsmouth.

Total Valuation Before Exemptions TY2025 (FY26)		
	Total	Count
Commercial *	$ 3,890,561,342	1,405
Residential **	$ 6,445,132,692	7,827
Totals	$ 10,335,694,034	9,232

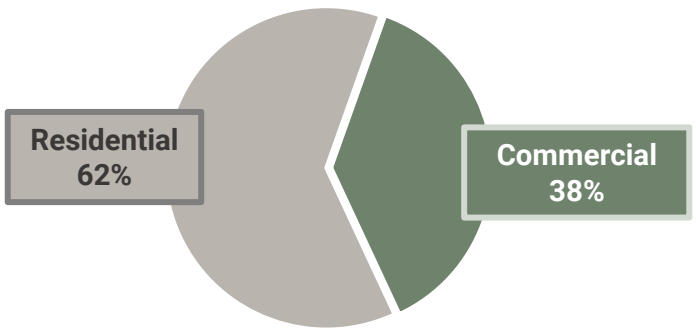
* Includes Pease Non-Airport & Utilities, does not include Pease Airport

** Includes single family, condos, multifamily units, mobile homes, and vacant land

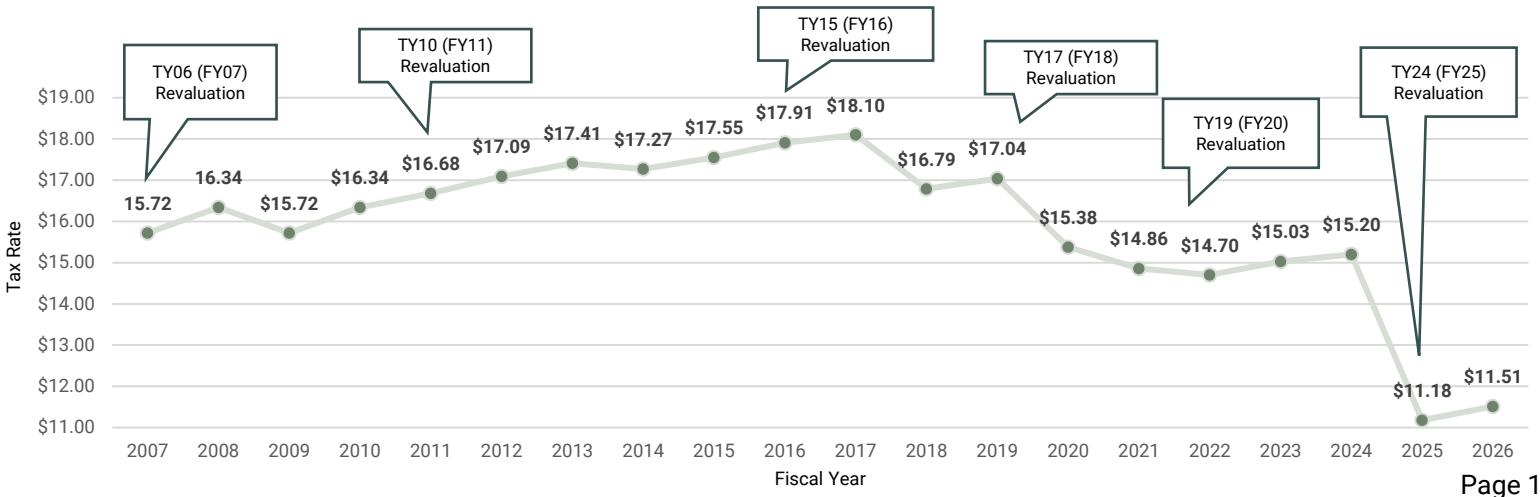
Residential vs. Commercial Properties by Percent of Taxable Parcel Count (including Utilities)



Residential vs. Commercial Properties by Percent of Total Assessed Value (including Utilities)



Portsmouth, NH Total Tax Rate
Tax Years 2006 – 2025 (Fiscal Years 2007 – 2026)

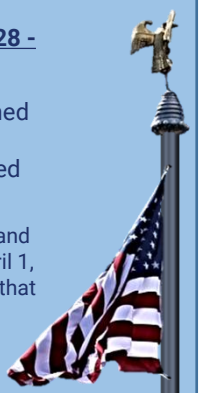


Tax Relief Programs

Filing Deadline for all Exemptions and Credits is April 15th

Veterans' Tax Credits

Optional Veteran's Tax Credit RSA 72:28 - $750



- 90 days on active service in the Armed Forces of the United States in any qualifying war or armed conflict listed below:
  - "World War I" between April 6, 1917 and November 11, 1918, extended to April 1, 1920 for service in Russia; provided that military or naval service on or after November 12, 1918 and before July 2, 1921, where there was prior service between April 6, 1917 and November 11, 1918 shall be considered as World War I service;
  - "World War II" between December 7, 1941 and December 31, 1946;
  - "Korean Conflict" between June 25, 1950 and January 31, 1955;
  - "Vietnam Conflict" between December 22, 1961 and May 7, 1975;
  - "Vietnam Conflict" between July 1, 1958 and December 22, 1961, if the resident earned the Vietnam service medal or the Armed Forces expeditionary medal;
  - "Persian Gulf War" between August 2, 1990, and the date thereafter prescribed by Presidential proclamation or by law; and
  - Any other war or armed conflict that has occurred since May 8, 1975, and in which the resident earned an Armed Forces expeditionary medal or theater of operations service medal.
- Honorably discharged
- Terminated from the Armed Forces due to a service-related disability or the surviving spouse of such a resident
- The surviving spouse of any New Hampshire resident who suffered a service-connected death

All Veterans RSA 72:28b - $750
90 Days of active duty, honorable discharge, cannot combine with 72:28 or 72:35

Permanent & Total Service-Connected Disability RSA 72:35 - $4,000
Must be permanent and total, may be less than 100%

Surviving Spouse RSA72:29-a - $2,000
Veteran killed or died while on active duty

Certain Disabled Veterans RSA 72:36-a – Total Exemption
Permanent and Total Service-Connected Disability and double amputee or blindness and owns specially adapted homestead acquired with assistance of the VA

Combat Service RSA 72:28-c - $500
Veteran killed or died while on active duty

For information on qualifications and how to apply please visit the City's website at https://www.cityofportsmouth.com/assessors/tax-credits-veterans

Elderly and Disabled Exemptions

Elderly Exemption (RSA 72:39-a)

Age 65 or over as of April 1st of the year applying and a resident of New Hampshire for three consecutive years (as of April 1st). The property on which the exemption is claimed must be the applicant's principal place of abode.

Elderly Exemption Amount off Assessed Valuation
- Ages 65-74 - $235,000
- Ages 75-79 - $285,000
- Ages 80+ - $335,000

Elderly Income Limit
- Single - $65,000
- Married - $85,000

Elderly Asset Limit
- Single or Married - $750,000

Disabled Exemption (RSA 72:37-b)

Eligible under Social Security Title II or XVI and a resident of New Hampshire for five years as of April 1st. The property on which the exemption is claimed must be the applicant's principal place of abode.

Exemption Amount off Assessed Valuation - $235,000

Disabled Income Limit
- Single - $65,000
- Married - $85,000

Disabled Asset Limit
- Single or Married - $750,000

Elderly or Disabled Tax Deferral (RSA 72:38-a)

If eligible taxpayers are experiencing hardship paying their tax bill, the City of Portsmouth offers the option of tax deferral.

Who Qualifies for this deferral?
Taxpayers that are 65 years or older or eligible under Title II or Title XVI of the federal Social Security Act for benefits for the disabled may qualify for a tax deferral program in accordance with RSA 72:38-a.

What is a tax deferral?
A tax deferral is a postponement for all or part of the taxes due, plus annual interest at five percent (5%) if the tax liability is proven to cause the taxpayer an undue hardship or possible property loss.

Blind Exemption (RSA 72:37)

A resident who is legally blind as determined by the Services for Blind and Visually Impaired, Department of Education shall be exempt each year. A certification letter from the State of New Hampshire Bureau of Services for Blind and Visually Impaired must be submitted with a Permanent Application State form PA-29 to the Assessing Department.

Blind Exemption Amount - $25,000

Find more info about qualifications and how to apply visit the City's website at https://www.portsmouthnh.gov/assessors/elderly-disabled

Alternative Energy Exemptions

Solar Exemption (RSA 72:62)

For persons owning real property equipped with a solar energy system as defined in RSA 72:61. The City shall exempt from taxes an amount equal to the assessed value of the solar energy system. Visit https://www.portsmouthnh.gov/assessors/elderly-disabled for more information.

Wind-Powered Energy Systems Exemption (RSA 72:66)

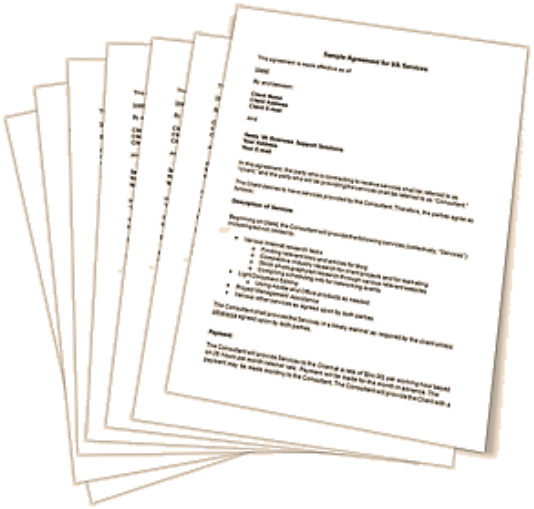
For persons owing real property equipped with a wind-powered energy system as defined in RSA 72:65. The City shall exempt from taxes an amount equal to the assessed value of the wind-powered energy system. Visit https://files.portsmouthnh.gov/assessors/Wind-PoweredEnergySystemsExemption2.pdf for more information.

All information acquired from the Portsmouth City Assessor's Office.

Tax Abatements

What is an abatement?

An official reduction or elimination of one's assessed valuation after completion of the original assessed value.



Abatement Process

An appeal process occurs when a property owner believes there to be an error in the physical data of the property or can prove the assessment is not proportional to other properties.

Any taxpayer who wish to apply for an abatement from Municipal Property Taxes must file an abatement application with the municipality by March 1st following the notice of tax.

Filing a tax abatement does not delay the collection of any contested taxes; taxes should be paid as assessed. If and abatement is granted, a refund with interest will be paid.

How do I file an abatement? – What is the next step?

- **Step One:** Taxpayer must file the abatement application with the municipality by March 1st following the notice of tax.
    - Abatement applications can be found on the City's website at https://files.portsmouthnh.gov/files/assessors/SKM_C45822121415400.pdf

      or in the Assessor's Office within City Hall.
- **Step Two:** Municipality has until July 1 following the notice of tax to grant or deny the abatement application.
- **Step Three:** Taxpayer may file an appeal either at the Board of Tax & Land Appeals (BTLA)(RSA 76:16-a) or in the superior court (RSA 76:17) but not both. An appeal must be filed:
    - No earlier than
        - A) After receiving the municipality's decision on the abatement application or
        - B) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
    - No later than
        - September 1 following the notice of tax

What makes an abatement successful?

Abatements can be granted "for good cause shown" (RSA76:16).

- **Disproportionate Assessment** - Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment.
- **Poverty/Inability to Pay** - Good cause can also be established by showing poverty and inability to pay the tax.
- **Physical Data Error** - If the Abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate.

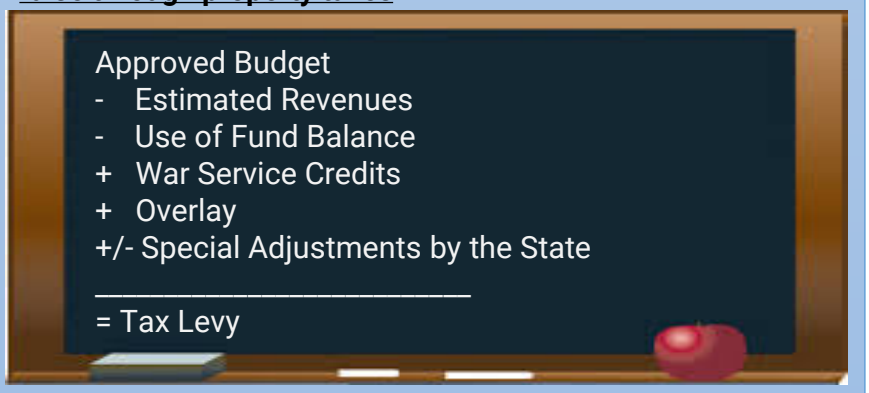
It is important to provide evidence/proof of "good cause" for the abatement application. Statements of "taxes too high" or "assessment too high" are insufficient support for an abatement application (applicant must show what the property was worth on April 1st of the year appealed). The burden of proof that the assessment is incorrect lies with the taxpayer.

Property Tax Levy, Assessments, and Revaluation

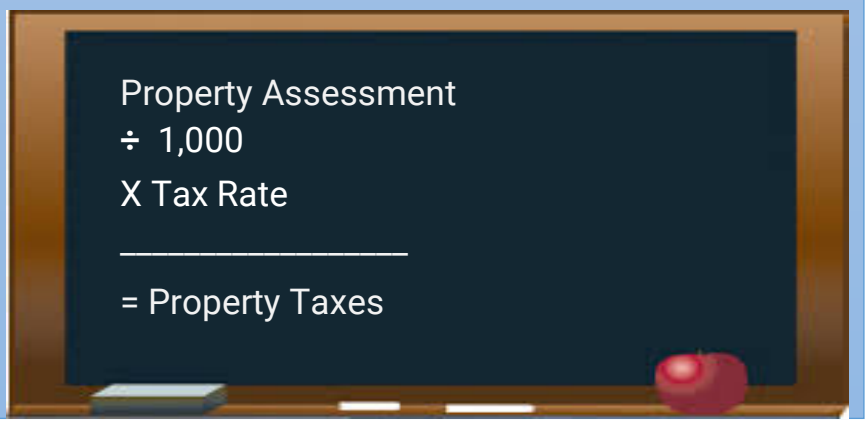
Property Tax Levy and Taxes

The City Council annually adopts a budget that consists of program-related operating and non-operating appropriations. Estimated Revenues (from fees/fines/etc.) are then subtracted from the annual appropriations resulting in a Tax Levy.

The Tax Levy is the amount of money that the City must raise through property taxes.



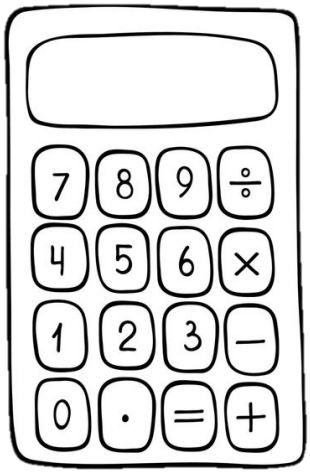
The Tax Rate is set annually in the fall by the State of New Hampshire. Once the tax rate is set, the formula to calculate what your property tax is as follows:



Online Property Tax Calculator

Enter your Assessed Property Value and it will calculate your Tax Bill (it will *not* include any exemptions).

https://www.portsmouthnh.gov/tax/online-property-tax-calculator



Property Assessments

Property Assessments, a value placed on each property in the City, are based on the market value and qualified comparable sales for each individual property, as well as other contributing factors, as of April 1st of each year. The State of New Hampshire relies on the assessment of values of properties at market value to attain fairness and equality to ensure the tax burden is proportionally spread across all property types.

MapGeo

How do I lookup my property information?

MapGeo permits users to view combinations of layers, search parcels by property owner, address, or parcel and to perform tasks including measurements and map creation.

The site features a contemporary interface and is suitable for desktops, tablets, and other large screen mobile devices. A help document is available that describes the full suite of features.

https://www.portsmouthnh.gov/assessors

Revaluation

In New Hampshire, a revaluation is a process to assess all properties in a municipality to their full market value in order to re-apportion the tax levy fairly among the taxpayers. Per New Hampshire law (RSA 75:8-a), "a municipality must perform a valuation every 5-years for all properties in the municipality's boundaries." (New Hampshire Municipal Association) The Assessor's Office is responsible for determining the market value of all real property subject to taxation within its jurisdiction. The Assessing staff in conjunction with contracted employees perform the property assessment of all properties.

Does Revaluation Raise Additional Funds?

Zero. There is NO additional tax money raised from a revaluation of the City. The tax rate is set based on the City's Budget (as well as State Education & County Apportionment). The State sets the tax rate based on the budget's tax levy.

More Revaluation related questions? Please check out
https://files.cityofportsmouth.com/files/assessors/RevaluationFAQ.pdf

Economic Profile

The City of Portsmouth is a seaport community on the Piscataqua River, which divides New Hampshire and Maine. It serves as a regional economic and cultural hub for New Hampshire, and lies 56 miles north of Boston, Massachusetts and 53 miles south of Portland, Maine.

Quality of Life and Economic Assets

Settled in 1623, Portsmouth is the nation's third-oldest city with a rich heritage as a working seaport and is home to the State of New Hampshire's only deep-water port. Portsmouth has an authentic New England appeal that is unique. Contributing to that allure are the following attributes:



- Vibrant, walkable downtown
- Historic architecture
- Independent retail offerings and strong culinary destinations
- Low crime rate
- Excellent K-12 school system
- Strong creative arts and cultural economy
- Easy access via the interstate highway to Boston, MA, and Portland, ME metro areas
- Home to Portsmouth International Airport and the Office/Industrial Tradeport at Pease
- High resident educational attainment – for residents aged 25 or older
    - 97.4% High School graduation or higher
    - 64.0% College Bachelor's degree or higher

    (Source: US Census – ACS Survey 2024).

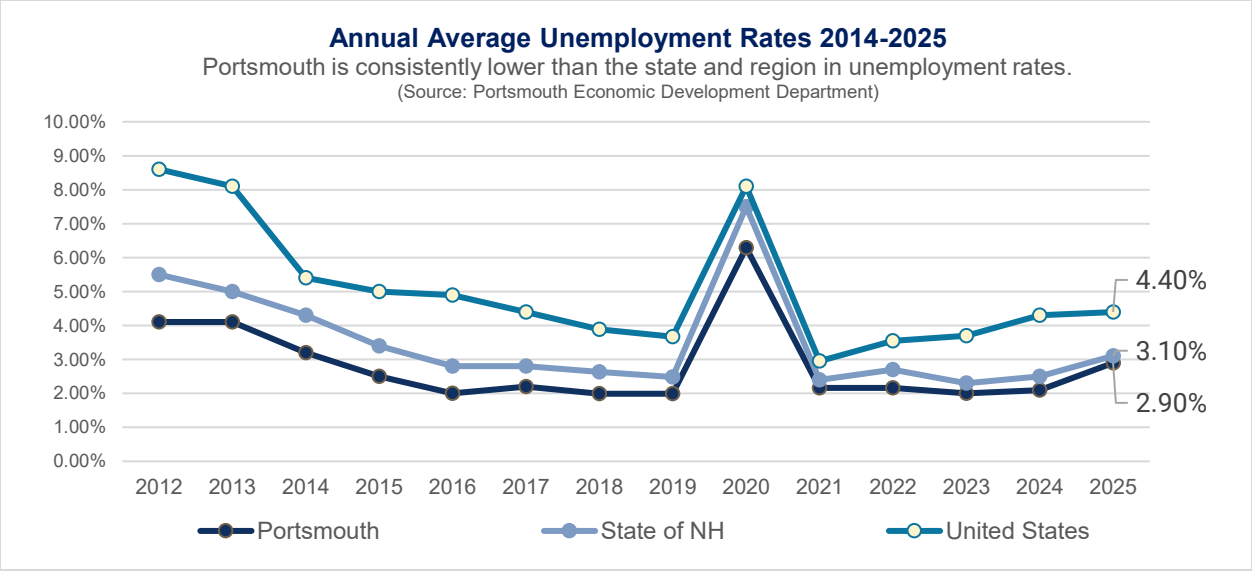
Portsmouth Business Environment

The local economy consists of a healthy mix of private service-producing and advanced manufacturing industries. The City's quality of life and economic attributes have attracted a wide variety of industries employing young, entrepreneurial, and highly skilled workers in technology, finance, biotech, and health sectors. This contributes to the strong business diversity in the Seacoast region. Portsmouth historically fares well through economic changes due, in large part, to its diversity and lack of reliance on any one industry or workforce.

Workforce

According to the New Hampshire Department of Employment Security, Portsmouth's total public and private average quarterly employment at the end of the second quarter of 2025 was 34,919, and the average weekly wage was $1,724. This is compared to the second quarter of

2024 where employment stood at 34,890 and average wages were at $1,674. The annual unemployment rate in Portsmouth increased slightly from 2.6% to 2.9%. During this same period, the NH unemployment rate reached 3.1% (Dec 2025) and the national rate reached 4.4%.



School Enrollments

The Portsmouth public school system serves approximately 2,394 students in grades K-12 in School Year 2025-2026, down from 2,428 in the prior year. The School Department includes a preschool program, three elementary schools (K-5), one middle school (6-8), one high school (9-12), and one alternative high school program (9-12). The high school also includes a Career Technical Education program available to students in grades 9-12. Statewide public-school enrollment declined to 160,323 students in Fall 2025.

Post-Secondary Education - In addition to the University of New Hampshire located 12 miles away in Durham and Great Bay Community College in Portsmouth, many institutions of higher education are serving our area through robust online services. These institutions include Granite State College and Southern New Hampshire University.

Education & Child Care (source: New Hampshire Employment Security (NHES) Community Profile, Portsmouth 2025)				
	Elementary	Middle/ Junior High	High School	Private/ Parochial
# of Schools	4	1	1	2
Grade Levels	Pre-K, K-5	6-8	9-12	Pre-K, K, 1-8
Total Enrollment	924	487	1,017	257
Career Technology Centers		Portsmouth Career Tech Center #19		

Nearest Community College	Great Bay Community College
Nearest College or University	University of New Hampshire
Child Care Capacity (DHHS Bureau of Licensing 2024)	Total Facilities – 13 Total Capacity – 1,209

Utilities

Electric and Gas

Eversource, interconnected with the ISO New England (ISO-NE) regional power grid, supplies all electrical power within the City. Portsmouth is one of over 60 communities in New Hampshire that benefits from lower prices, local control, consumer choice, and cleaner energy, having joined the Community Power Coalition of New Hampshire in 2023. Gas service is provided by Unitil (operating as Northern Utilities), Sunoco LP, Sprague Energy, and a number of local and regional residential and commercial delivery services. Both natural gas and liquefied petroleum gas (LPG) are available.

Water and Sewer

Municipal water and sewer services are provided by the City of Portsmouth which are sustained through Enterprise Funds with user charges set to ensure adequate coverage of operating expenses and payments on outstanding debt for capital expenditures.

Transportation Services

Overnight truck delivery is available from Portsmouth throughout the Northeast market, serving 36% of the nation's population plus Eastern Canada. Portsmouth is served by twenty-one (21) regular route carriers including FEDEX and UPS. In addition, CSX Railroad provides freight service in the greater Portsmouth area. By vehicle, it is a one-hour commute south to Logan International Airport, as well as the financial and medical centers in Boston. C&J Transportation operates a convenient bus service to Boston (including Logan Airport) and to New York City as well as private charter services.

Amtrak passenger rail service is offered between Portland, ME, and Boston, MA with stops in Dover, Exeter, and Durham, New Hampshire. The regional bus service is provided by COAST (Cooperative Alliance for Seacoast Transportation). COAST serves the region with frequent service, with a network hub in downtown Portsmouth.

The New Hampshire State Port Authority's Market Street Marine Terminal in Portsmouth currently provides a concrete pier that measures 600 feet by 50 feet, with a 35-foot-deep berth alongside, a 10-acre storage area, and 50,000 square feet of warehouse space. The Terminal accommodates bulk cargo products as well as container and barge services, and since 2024 hosted several overnight stays by American Cruise Line vessels. It should also be noted, Portsmouth Harbor is ice-free year-round and is geographically the closest ice-free port to Europe. The Port Authority also oversees and manages the Portsmouth Fish Pier, a separate building on Peirce Island that supports smaller, commercial fishing entities.

Along with its skilled workforce and superior quality of life, the City benefits from major economic assets that attract diverse businesses and workers. The City's economic assets include a vibrant tourism scene, the Pease International Tradeport, the New Hampshire State Port, the Foreign Trade Zone, and the Portsmouth Naval Shipyard.

Unique Economic Drivers

Arts and Culture

Portsmouth also serves as the cultural and culinary destination for the region. This has resulted in a significant creative economy of for-profit and nonprofit businesses, ranging from theatres and museums to galleries and design/architectural firms. The most recent economic impact study of this sector in 2023 by Americans for the Arts (AFTA) indicated that the City's nonprofit cultural institutions and organizations alone contribute over $70 million to the local economy, up from $58 million in 2016. The contributions of these institutions and organizations are significantly higher than the arts and cultural contribution of similar sized cities. These organizations, along with many year-round cultural offerings, make Portsmouth a preferred cultural tourist destination.

Pease International Tradeport

Pease International Tradeport is a former Air Force Base that was redeveloped as an international business park within the City of Portsmouth in the 1990's. The Tradeport, managed by the Pease Development Authority (PDA), a State of NH entity, is conveniently located off Interstate 95, just 50 miles from the major cities of Boston, Portland, and Manchester.

With over 250 companies and 10,000 direct hires, Tradeport businesses play a significant role in the region's economic vitality. It is home to eight of the City's top twenty employers, including the National Passport and Visa Centers, Lonza Biologics, High Liner Seafoods, Amadeus, Hubble, and Sprague Energy.

Pease International Airport

Currently, scheduled passenger flights are available on both Allegiant Airlines and Breeze Airways as well as several charter and private jet operators that utilize the airport. Passenger counts through the airport terminal have increased since 2022, recording over 198,000 passengers in 2024 (latest statistics available).

The New Hampshire Air National Guard (NHANG) is a critical component of the Tradeport. The twelve new KC-46A refueling aircraft represent a total replacement of the US Air Force refueling aircraft completed in 2023. This presence contributes significantly to the local economy, specifically in terms of training activities from across the nation and subsequent overnight stays in the area hotels.

The Port of New Hampshire

The Port of New Hampshire, located on the Piscataqua River in downtown Portsmouth, is the State's only deep-water port. The Port is overseen by the Pease Development Authority. Its

strategic location on a deep natural harbor makes it viable for international cargo shipping as well as for visiting cruise ships. The Harbormaster offices and docks are located onsite. Port infrastructure includes a 600-foot-long wharf, a 310-foot barge pier, two (2) large warehouse structures, and open areas for bulk storage and container facilities. The Port leases space to local charter fishing and harbor cruise operators and regularly hosts the popular Tall Ships that periodically visit the City, at both its Market Street Marine Terminal and Portsmouth Fish Pier.

Foreign Trade Zone (FTZ)

New Hampshire has one Foreign Trade Zone (FTZ) consisting of five (5) distinct sites, three (3) of which are in Portsmouth: 1,095 acres at the Tradeport, 10 acres at the Portsmouth Industrial Park. A Foreign Trade Zone (FTZ) is a site within the United States where items may be imported, stored, and processed with deferral or elimination of customs duties and excise taxes, allowing firms to operate more competitively in the international market. The FTZ, in conjunction with the State's International Trade Resource Center, provides both opportunity and technical assistance for businesses interested in foreign commerce.

Portsmouth Naval Shipyard (PNSY)

The Portsmouth Naval Shipyard (PNSY) located in Kittery, Maine, is just across the Piscataqua River from the City. Established in 1800, PNSY is the U.S. Navy's oldest continuously operating naval shipyard and serves as a major submarine overhaul and refueling facility. PNSY is the largest employer in the region, with a highly skilled, technical workforce.

The following is a summary of the Seacoast Shipyard Association's most current regional economic impact report for Calendar Year (CY) 2024:

- Overall, PNSY had an economic impact of $1,615,239,781, an increase of approximately $78 million from the $1,536,567,522 CY 2023 figure. Much of this increase is from increased civilian payroll and facilities contracts.
- PNSY employs 7,721 employees with a civilian payroll of $762 million, an increase from $716 million in CY 2023.
- PNSY purchased $158 million of goods and services, a decrease of $2 million from CY 2023.
- Total contracted facility services purchased was $659 million, an increase from $626 million in CY 2023.

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Budget Document

A Guide to the Budget Document

The City of Portsmouth is a municipal corporation governed by a City Council, including a Mayor and eight Councilors, and an appointed City Manager. The City's financial operations are budgeted and accounted for in several funds. Each fund is a separate accounting entity with self-balancing accounts.

The budget process is key to the development of the City of Portsmouth's strategic fiscal plan. The budget is the single most important document the City has for establishing policies, guidelines, and control over the direction of change and for determining the future.

This budget serves six (6) vital functions:

1. It is a *policy document*, which establishes the City's priorities for expending funds for services to be provided for the coming fiscal year.
2. It is a *financial plan* for the City for the upcoming fiscal year.
3. It is an *operations guide*, which establishes the activities, services, and functions to be conducted by the City's departments.
4. It is an important *means of communication*, which conveys to Portsmouth residents, local businesses, as well as other parties (such as bond rating agencies and the news media) how the City is being managed.
5. It is a *historical document*, which reflects the past level of services provided by the City.
6. It is a *legal document*, which establishes the legal guidelines for spending each year.

Budget Document Contents

The budget document contains the following funds and activities to assist in the understanding of the City's operations:

- **General Fund -** This fund accounts for all general operating expenditures and revenues. This is the City's largest fund. Revenues in the General Fund are primarily from local property taxes.
- **Enterprise Funds -** Enterprise Funds are supported by user fees and are used to account for ongoing organizations and activities which are like those often found in the private sector. The City of Portsmouth maintains two (2) enterprise funds: Water and Sewer.
- **Special Revenue Funds -** These funds account for the proceeds of specific revenue sources, such as federal, State, and local grants, private donations, and transfer from other funds that are restricted to expenditure for specified purposes. There are six (6) special revenue funds detailed in this document, which require a budget and are a part of the budget adoption process: Stormwater, Parking and Transportation,

Prescott Park, Community Campus, Indoor Pool, and Community Development Block Grant (CDBG).

- **Debt Service -** This document includes an analysis of debt service for the General Fund, Parking & Transportation Fund, Debt Service Fund, Water Fund, and Sewer Fund. The analysis includes the computation of legal debt margin, long-term debt forecast model, projected long-term debt service as a percentage of the general fund budget, and long-term debt outstanding balance.

- **Capital Improvement Plan (CIP) -** The City's long-term planning for major capital projects is set forth in the six-year Capital Improvement Plan and adopted by the City Council. The capital projects are funded through capital outlay (current appropriations), state and federal grants, generated revenues, public-private partnerships, and municipal bonding. This document provides a summary of the Capital Improvement Plan in Appendix II; however, the City also publishes a more detailed long-term CIP under a separate cover as well as online at https://portsnh.co/cip.

- **Rolling Stock Program -** The Rolling Stock Program is intended to provide an overall schedule for the expenditure of City funds on the replacement of vehicles and equipment necessary to conduct daily City activities. City Departments with rolling stock requirements that participate in the program include Public Works, Police, Fire, School, Parking/Transportation, Water, Sewer, Stormwater, and Prescott Park. Such a program serves to inform the City Council and the community that certain expenditures for upgrading the existing equipment are to be expected in the years ahead. The Rolling Stock Program details are in Appendix I of this document.

- **Fee Schedule -** A City Ordinance was enacted stating that all municipal fees shall be adopted and may be amended by resolution during the annual budget adoption process. Appendix III provides a detailed list of all City fees which are reviewed each year.

Budgetary Fund Structure

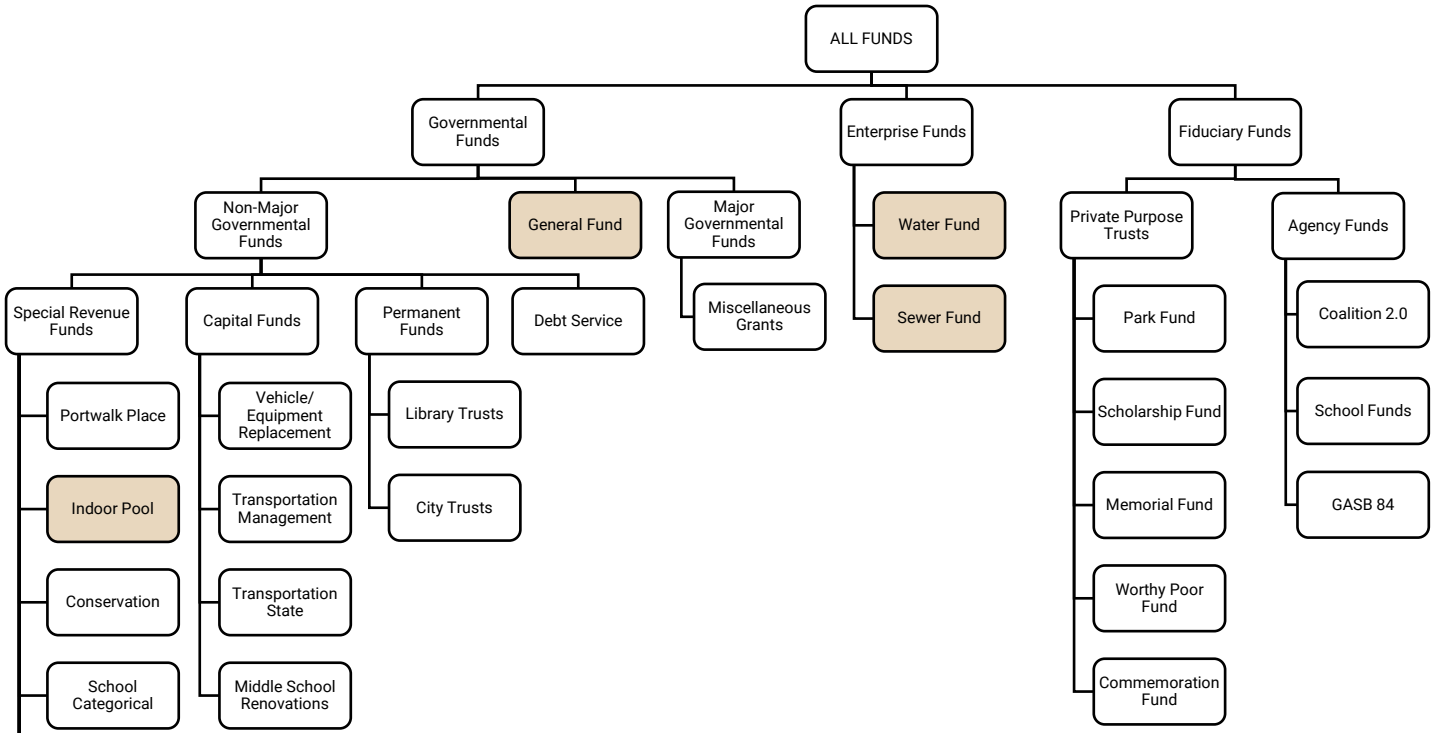
The City's budgetary fund structure (appropriated funds) which are included in this document are: the General Fund; the Community Development, Parking & Transportation, Community Campus, Indoor Pool, Stormwater, and Prescott Park Funds (Special Revenue Funds); and the Water and Sewer Funds (Enterprise Funds).

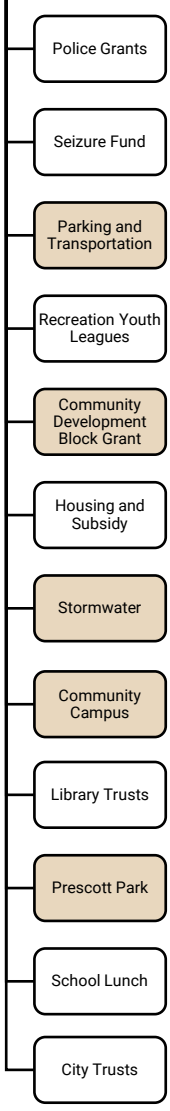
The fund structure in the audited financial statements include all Governmental Funds (General, Special Revenue, Capital Projects, Debt Service, and Permanent Funds), Enterprise Funds (Water and Sewer Funds), and Fiduciary Funds (Private Purpose Trusts and Agency Funds).

The following chart shows the City's audited fund structure and highlights the appropriated funds in this document along with a matrix of Department/Fund relationships.

Flow of Audited Funds

(Tan Highlighted Funds Represented in Budget Document)





Department / Fund Relationship
Department Expenditures Within Funds

	Governmental Funds					
Department	General Fund	Special Revenue Funds	Capital Funds	Permanent Funds	Enterprise Funds	Fiduciary Funds
City Council	✓					✓
City Manager	✓					✓
Human Resources	✓	✓				
City Clerk	✓					
Elections	✓					
Legal	✓	✓				
IT	✓	✓	✓			
Finance	✓	✓				
Planning & Sustainability	✓	✓				
Inspection	✓					
Public Health	✓	✓				
Police Department	✓	✓	✓			
Fire Department	✓	✓	✓			
Emergency Management	✓	✓	✓			
Public Works*	✓	✓	✓		✓	
Public Library	✓	✓		✓		
Recreation	✓	✓	✓	✓		✓
Senior Services	✓	✓				
Public Welfare	✓	✓				
Outside Social Services	✓					
School Department	✓	✓	✓			✓
Community Development		✓		✓		✓
Economic Development	✓					
Indoor Pool		✓				
Community Campus		✓	✓			

*** Public Works Department includes: Highway, Water, Sewer, Stormwater, Parking/Transportation, and Prescott Park Divisions**

Major Fund Descriptions:

Major funds for budgetary purposes are those funds whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.

General Fund

The General Fund is a Governmental Fund. It is established to account for all resources obtained and used for those services commonly provided by cities which are not accounted for in any other fund. These services include, among other items: General Government, Public Safety, Education, Public Works, Health and Human Services, and Culture and Recreation. The primary sources of revenue of the General Fund are property taxes, unrestricted state revenue sharing grants, certain restricted grants, and fees for services rendered.

Non-Major Fund Descriptions:

Water Fund

The Water Fund is an Enterprise Fund. It accounts for the operation of one (1) water treatment plant, City wells, and water system. The activity of the fund is self-supporting based on user charges.

Sewer Fund

The Sewer Fund is an Enterprise Fund. It accounts for the operation of two (2) sewer treatment plants, pumping stations, and sewer lines. The activity of the fund is self-supporting based on user charges.

Stormwater

Stormwater is a Special Revenue Fund which accounts for operations for compliance with the United States Environmental Protection Agency's National Pollution Discharge Elimination System Stormwater Phase II regulations. The Stormwater Fund is funded by a transfer from both the General and Sewer Funds.

Parking and Transportation

The Parking and Transportation Fund is a Special Revenue Fund, which is funded by parking system user fees including parking passes, on-street and garage parking, and parking fines. It accounts for operations of the City's parking facilities, parking enforcement, parking meter operations, and parking administration funded with revenues generated from these parking activities.

Prescott Park

Prescott Park is a Special Revenue Fund which accounts for expenditures associated with the maintenance of Prescott Park. It is funded by the Josie F. Prescott Trust, Marine

Maintenance Trust, a transfer from the General Fund, and revenues generated from weddings and license agreements.

Community Campus

Community Campus was purchased in March 2022 from The Foundation for Seacoast Health. The Campus consists of a 72,000 square foot building on 34 acres. The building is now home to the Recreation Department and the School Department's Robert J. Lister Academy program in addition to several nonprofit human service organizations that benefit the community and the Seacoast region. This Special Revenue Fund facilitates the operations of the building with funding from rental income and a transfer from the General Fund.

Indoor Pool

Prior to FY 2011, the Indoor Pool was supported fully with appropriations from the General Fund along with associated revenues also being recorded in the General Fund. From FY11 through FY22, a nonprofit organization named Save the Indoor Portsmouth Pool (SIPP), by way of an agreement with the City, funded the operations and capital needs of the Indoor Pool with a General Fund transfer to a Special Revenue Fund as well as user fees and donations. Through those years, the City of Portsmouth never relinquished ownership of the pool. In FY23, the City re-established the operations of the pool with operating revenues and expenditures recorded in a Special Revenue Fund.

Community Development Block Grant (CDBG)

The Community Development Fund is a Special Revenue Fund. It accounts for the use of Community Development Block Grant (CDBG) Funds as they are received from the Federal Government through the New Hampshire Office of State Planning. Current grants are designed for City of Portsmouth economic development activities, housing rehabilitation, social service agencies, and public facilities. The Community Development Division is a part of the Economic & Community Development Department.

Basis of Accounting – Budgetary Basis of Accounting

When considering any report of financial activity, the question of which basis of accounting to use must be addressed. Basis of accounting refers to when revenues, expenditures, expenses, transfers, and related assets and liabilities are recognized in the accounts and reported in the financial statement.

The GASB (Government Accounting Standards Board) states that methods of local government budgetary practices are outside the scope of financial reporting standards and, therefore, do not prescribe a basis of accounting for use in budgetary reporting. The City of Portsmouth, in most cases, uses the same basis of accounting when preparing both the financial statements and annual budgets.

For Governmental Funds, the City of Portsmouth prepares its budgets using a modified accrual basis, which means the accrual basis with modifications; it emphasizes sources and uses of current financial resources. Governmental Funds account only for current

expendable available resources, so only those transactions classified as “current” (that is, affecting the current flow of revenues and expenditures) are recorded.

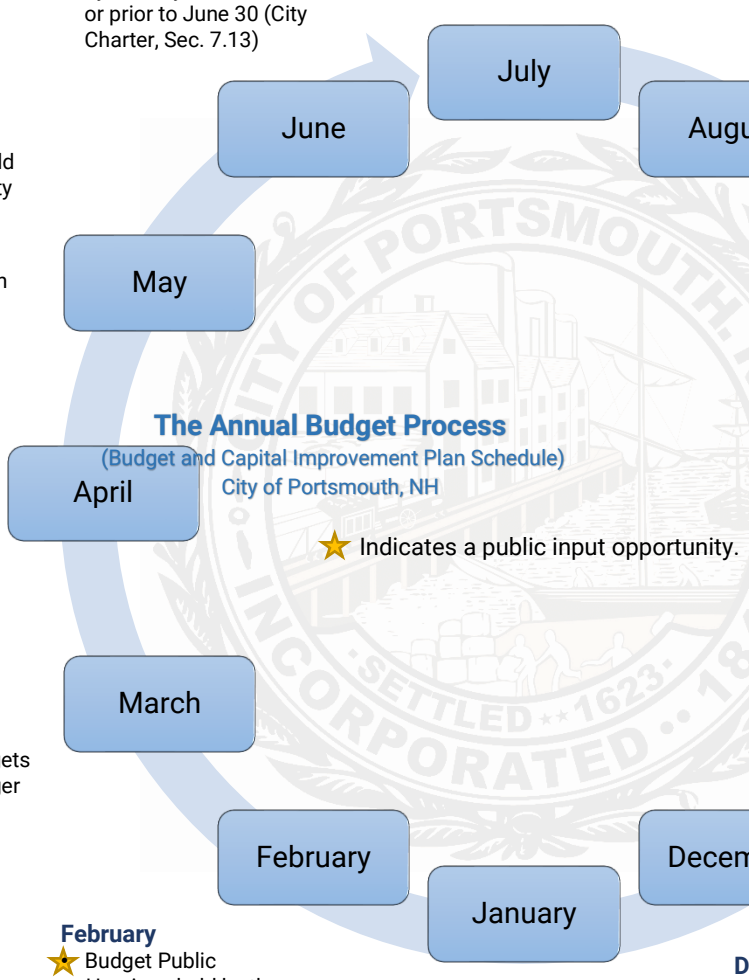
For Enterprise Funds, the City of Portsmouth prepares its budgets using the accrual basis, which results in an accounting measure that records the substances of transactions or events, not merely cash inflows or outflows. It recognizes non-cash transactions at the time they occur, considering not only accruals, but also deferrals, allocations, and amortizations.

The Annual Comprehensive Financial Report (ACFR) presents the City’s financial position in accordance with Generally Accepted Accounting Principles (GAAP). While the City generally follows GAAP in its fund-based financial statements, its budget preparation includes certain deviations. These are outlined below:

1. In the General Fund, revenues are recorded on a full accrual basis for amounts expected to be billed, rather than applying the 60-day availability rule. For budgetary comparison purposes, the City does not apply the 60-day availability criterion used under GAAP modified accrual accounting, under which revenues must be collected within 60 days after year-end to be recognized as current-period revenue.
2. Rockingham County Property Tax is recorded as a Property Tax Revenue and County Tax Expenses in the budget and as an Addition and Deduction in the Statement of Changes in Fiduciary Net Position - Custodial Funds, according to GAAP.
3. Compensated absences are accrued as earned by employees using GAAP and recorded as expenditures as used in the budget.
4. Use of unassigned fund balance, committed fund balance, and unrestricted net position are recorded as revenue in the budget apart from the Combined Statement of Revenues and Expenditures and Changes in Unassigned Fund Balance and Unrestricted Net Position.
5. Transfers in and out are recorded as revenue and expenditures in the budget.

The Budget Process

The City annually conducts a comprehensive and extensive budget-setting process for the Capital Improvement Program and the Operating/Non-Operating budget, in accordance with the City Charter, as depicted below.



July 1st
- New Fiscal Year Begins!

June
- Adoption of the Budget by the City Council on or prior to June 30 (City Charter, Sec. 7.13)

August
- City Council initiates the CIP process with a Work Session

May
- Public Hearing held on the Budget (City Charter, Sec 7.12)
- Budget Work Sessions held with the City Council

September
- Planning Board initiates the six-year CIP process
- Public invited to submit CIP projects

April
- The City Manager's Proposed Budget is submitted to the City Council no later than 45 days before the start of the Fiscal Year (City Charter, Sec. 7.9)

October
- CIP Citizens Request Subcommittee meets

Mid-February to Early March
- City Departments submit their budgets to the City Manager (City Charter, Sec 7.9)

November
- City Manager prepares and Submits CIP to the Council no later than three months prior to the final Budget Submission to the City Council (City Charter, Sec 7.6)
- City Council holds a joint work session with the Planning Board
- City Council holds a joint public hearing with the Planning Board (City Charter, Sec 7.7)
- Planning Board votes to recommend the CIP to the City Council

February
- Budget Public Hearings held by the Police Commission, Fire Commission, and School Board (City Charter, Sec 7.9)

December
- City Manager initiates Budget Process with City Departments (City Charter, Sec 7.9)
- City Council adopts the CIP (City Charter, Sec 7.8)

January
- City Council holds a budget planning work session.
- Budget Public Hearings held by the Police Commission, Fire Commission, and School Board (City Charter, Sec 7.9)

Capital Improvement Program Process

The intent of the CIP is to prioritize capital projects and schedule them over a six-year time period. In fall, City departments evaluate their capital needs, including projects submitted by the public, and submit recommended projects to City Staff. A preliminary CIP is submitted to the Planning Board for review, by State Statute, and recommendation of passage to the City Council. Per Charter requirements, the City Manager submits the recommended six-year CIP to the City Council at least three months prior to the final budget submission. The City Council holds a public hearing on the CIP and adopts the plan. The capital costs shown in year one of the CIP represent the only impact to the proposed budget and may be revised by the City Council during the budget approval process.

Budget Process – Legal Level of Budget Control

The City Manager initiates the budget process with City Departments and provides guidelines for budget preparation in conjunction with work sessions held with the City Council. Each department submits its estimates of revenues and expenditures to the City Manager for review by mid-February. Prior to this date, the Police Commission, Fire Commission, and School Board each hold public hearings. All monies appropriated in the annual budget for the support of the public schools shall be subject to the control of the School Board, which shall have line-item control over its own budget per the City Charter.

The City Manager meets with every department, reviews the budget requests in detail, and makes final decisions regarding the proposed budget. The City Manager, per the City Charter, recommends a proposed budget to the City Council. This must occur at least 45 days before the start of the fiscal year. The City Council, per the City Charter, holds a public hearing prior to the adoption of the budget for public input. The City Council then holds a series of Work Sessions with each department including a "Listening Session" to allow the public to comment and pose questions to the City Council. The City Council must adopt a final budget by June 30th. If the City Council takes no action on or prior to June 30th, the budget submitted by the City Manager is deemed to have been adopted by the City Council per the City Charter.

The City will adopt a balanced budget, by fund, for all funds maintained by the City, in which total anticipated revenues will equal budgeted expenditures for each fund. A budget is considered balanced when total estimated revenues (monies coming in) are equal to total appropriations (monies approved to spend).

Once the budget is adopted, no appropriations shall be made for any purpose not included in the annual budget as adopted unless voted by a two-thirds majority of the City Council after a public hearing is held to discuss said appropriation.

FY 2027 BUDGET SCHEDULE

August 2025

18	Monday	7:00 PM		City Council Meeting - CIP Kickoff Presentation

September 2025

19	Friday			Citizen Request Submission Deadline for CIP Projects
26	Friday			City Departments Submission Deadline for CIP Projects

October 2025

9	Thursday	6:00 PM	*	City Council Citizen Request Subcommittee ~ Review Citizen Requests

November 2025

12	Wednesday	6:00 PM		CIP Joint Work Session with City Council & Planning Board (full presentation)
17	Monday	7:00 PM		CIP Joint Public Hearing with City Council & Planning Board
20	Thursday	6:00 PM		Planning Board Meeting - Recommendation of the CIP to City Council

December 2025

8	Monday	7:00 PM		City Council Meeting - Adoption of the CIP

January 2026

14	Wednesday	6:00 PM		City Council Budget Planning Work Session (and Water/Sewer Rate Study)
20	Tuesday	7:00 PM		City Council Meeting - FY25 Audit Results Presentation
27	Tuesday	7:00 PM	*	School Board Public Hearing #1 on the proposed department budget

February 2026

5	Thursday	6:00 PM		Joint Work Session with City Council & School Board - Infrastructure
10	Tuesday	6:00 PM	**	Fire Commission Public Hearing on the proposed department budget
10	Tuesday	7:00 PM		School Board Public Hearing #2 on the proposed department budget
18	Wednesday	5:30 PM		Police Commission Public Hearing on the proposed department budget

March 2026

18	Wednesday	4:30 PM	*	Fee Committee - Review of Proposed FY27 Schedule of Fees

April 2026

13	Monday	6:00 PM		Joint Work Session with City Council & School Board - Proposed Budget
Week of April 27th				Proposed Budget document submitted to the City Council

May 2026

11	Monday	6:00 PM		City Council Budget Work Session #1 - General Fund
13	Wednesday	6:00 PM		City Council Budget Work Session #2 - Enterprise & Special Revenue Funds
18	Monday	7:00PM		City Council - Budget Public Hearing is Opened
28	Thursday	6:00 PM		City Council Work Session - Budget Review

June 2026

8	Monday	7:00 PM		City Council Meeting - Continuation of Public Hearing & Budget Adoption

All Meetings, Work Sessions, and Public Hearings will be held in the Eileen Dondero Foley Council Chambers unless noted:

* Conference Room A - City Hall

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Fund Summaries

Tax Rate Calculation, Expenditures by Funds and Departments, and the Combined Statement of Revenues and Expenditures and Changes in Fund Balance & Net Position

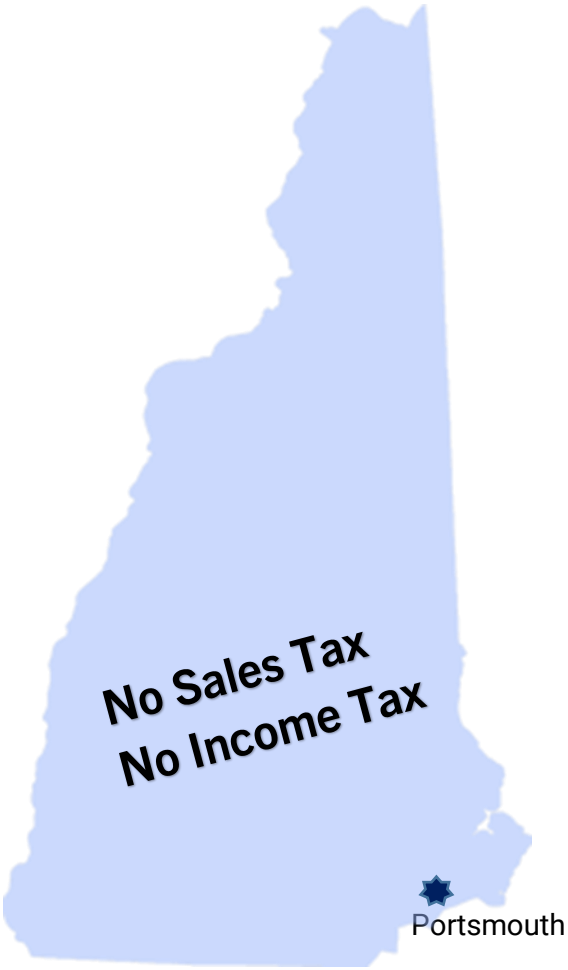
Calculation of Property Tax Rate

The State of New Hampshire does not assess a sales or an income tax. As a result, property tax is the primary method of financing local government.

The preparation of the Annual General Fund Proposed Budget includes a calculation of the *estimated* property tax rate or ad valorem, which is a tax levied in proportion to the value of property.

The following page provides the property tax levy *(the difference between the gross appropriations and estimated revenues)* and the calculation of the estimated tax rate based on:

- The City Manager's Proposed FY27 Budget
- Estimated county tax obligation
- Estimated local and State revenues
- Estimated taxable property valuation



The final tax rate will be set by the New Hampshire Department of Revenue Administration in late fall. Property valuation, State Revenues, and County Tax obligation are estimated for budget purposes. The final tax rate may vary from the proposed tax rate stated in this budget document.

Expenditures by Funds and Departments

This list of expenditures by funds and departments includes the FY25 budget and actual, FY26 budget, and the FY27 City Manager's recommended budget, as well as the dollar and percent change over FY26.

COMBINED STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES IN UNASSIGNED FUND BALANCE AND UNRESTRICTED NET POSITION

The statement provides a projection of the unassigned fund balance and unrestricted net position for the General, Special Revenue, Water, and Sewer Funds presented in this budget document.

GENERAL FUND BUDGET SUMMARY - FY 2027
TAX CALCULATION

OPERATING BUDGET	FY25 BUDGET	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED	$$ CHANGE FROM FY26	% CHANGE FROM FY26
General Government	26,470,064	27,133,945	28,011,838	877,893	3.24%
Police Department	14,586,704	15,073,538	16,189,837	1,116,299	7.41%
Fire Department	12,507,527	12,884,330	12,914,260	29,930	0.23%
School Department	64,061,713	67,257,304	71,637,655	4,380,351	6.51%
Collective Bargaining Contingency	0	0	460,000	460,000	N/A
Department Operating Budget	117,626,008	122,349,117	129,213,590	6,864,473	5.61%
Transfer to Indoor Pool	200,000	200,000	200,000	0	0.00%
Transfer to Prescott Park	262,930	271,370	284,463	13,093	4.82%
Transfer to Community Campus	465,355	470,911	491,187	20,276	4.31%
Total Transfers	928,285	942,281	975,650	33,369	3.54%
Total Operating Budget	118,554,293	123,291,398	130,189,240	6,897,842	5.59%
NON-OPERATING BUDGET					
Debt Related Expenses	120,000	120,000	120,000	0	0.00%
Debt Service	14,164,300	14,191,948	14,207,355	15,407	0.11%
Overlay Interest Expense	60,000	60,000	60,000	0	0.00%
Property & Liability Insurance	424,292	508,005	675,950	167,945	33.06%
Rockingham County Tax	5,730,000	6,000,870	6,225,610	224,740	3.75%
Contingency	300,000	300,000	300,000	0	0.00%
Rolling Stock	783,650	789,000	836,500	47,500	6.02%
IT Equipment Replacement	992,180	1,091,250	1,197,150	105,900	9.70%
Capital Outlay	1,638,000	1,560,000	1,560,000	0	0.00%
Professional Services - Outside Counsel	500,000	400,000	0	(400,000)	-100.00%
Other General Non-Operating	1,594,632	1,982,469	2,599,585	617,116	31.13%
Total Non-Operating Budget	26,307,054	27,003,542	27,782,150	778,608	2.88%
Total Gross Budget	144,861,347	150,294,940	157,971,390	7,676,450	5.11%
REVENUES					
Municipal	19,525,932	20,351,352	20,897,023	545,671	2.68%
School	6,964,600	7,129,764	7,298,373	168,609	2.36%
State Revenues	2,521,000	2,666,921	2,785,813	118,892	4.46%
State Revenues-School Building Aid	740,973	740,973	740,974	1	0.00%
American Rescue Plan Act (ARPA)	2,183,054	0	0	0	N/A
Use of Fund Balance					
Budget Process	1,000,000	2,000,000	2,000,000	0	0.00%
Property Appraisal	100,000	100,000	100,000	0	0.00%
Debt Service Reserve	1,600,000	1,500,000	1,400,000	(100,000)	-6.67%
Use of Bond Premium	0	131,519	0	(131,519)	-100.00%
Supplemental Appropriation	0	400,000	0	(400,000)	-100.00%
Total Revenues	34,635,559	35,020,529	35,222,183	201,654	0.58%
BUDGETED PROPERTY TAX LEVY	110,225,788	115,274,411	122,749,207	7,474,796	6.48%
Adequate Education Formula	(11,062,049)	(11,022,761)	(10,689,236)	333,525	-3.03%
State Education Tax	11,062,049	11,022,761	10,689,236	(333,525)	-3.03%
War Service Credits	710,235	699,735	699,735	0	0.00%
Overlay	1,489,488	2,142,725	2,000,000	(142,725)	-6.66%
State Adjustment	(49,785)	(147,340)	0	147,340	-100.00%
Total Property Taxes Assessed	112,375,726	117,969,531	125,448,942	7,479,411	6.34%
ASSESSED VALUATION WITH UTILITIES	10,078,592,037	10,276,117,674	10,416,117,674	140,000,000	1.36%
ASSESSED VALUATION NO UTILITIES	9,810,510,386	9,995,586,917	10,135,586,917	140,000,000	1.40%
MUNICIPAL & SCHOOL TAX RATE	9.47	9.83	10.42	0.59	5.97%
COUNTY TAX RATE	0.58	0.58	0.60	0.02	3.57%
STATE EDUCATION TAX RATE	1.13	1.10	1.05	(0.05)	-4.13%
COMBINED TAX RATE	11.18	11.51	12.07	0.56	4.88%

EXPENDITURES BY FUNDS AND DEPARTMENTS

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED	CITY MANAGER $$ CHANGE	CITY MANAGER % CHANGE
GENERAL FUND						
GENERAL FUND OPERATING BUDGET						
GENERAL GOVERNMENT						
GENERAL ADMINISTRATION						
City Council	28,755	20,137	28,378	28,378	0	0.00%
City Manager	686,895	686,359	712,916	728,594	15,678	2.20%
General Government Benefits	2,687,910	2,657,037	2,786,504	3,100,682	314,178	11.27%
Human Resources	562,864	559,963	593,858	611,933	18,075	3.04%
City Clerk	353,056	314,584	341,466	320,207	(21,259)	-6.23%
Elections	122,537	130,479	125,309	135,889	10,580	8.44%
Legal	1,095,199	1,095,199	1,164,303	1,210,423	46,120	3.96%
Information Technology - Administration	1,691,874	1,617,031	1,730,311	1,805,871	75,560	4.37%
Information Technology - SBITA	0	(271)	0	0	0	N/A
Economic & Community Development	176,723	169,593	179,464	193,360	13,896	7.74%
FINANCE						
Accounting, Assessing, Tax Collection	2,957,584	2,950,379	3,036,245	3,147,379	111,134	3.66%
OTHER GENERAL GOVERNMENT						
General Administration	1,125,515	1,053,974	1,121,721	1,121,721	0	0.00%
REGULATORY SERVICES						
Planning & Sustainability	930,508	916,991	985,170	1,029,266	44,096	4.48%
Inspections	899,108	898,601	975,355	1,033,541	58,186	5.97%
Public Health	517,677	506,763	518,034	545,146	27,112	5.23%
PUBLIC WORKS	7,990,517	7,988,937	8,181,926	8,253,953	72,027	0.88%
COMMUNITY SERVICES						
Public Library	2,488,538	2,488,480	2,414,427	2,467,102	52,675	2.18%
Recreation	1,228,784	1,228,724	1,181,013	1,228,697	47,684	4.04%
Senior Services	240,231	240,112	249,045	255,553	6,508	2.61%
Public Welfare	417,209	384,320	537,104	511,247	(25,857)	-4.81%
Outside Social Services	250,500	249,290	250,500	262,000	11,500	4.59%
EMERGENCY MANAGEMENT	18,080	7,917	20,896	20,896	0	0.00%
TOTAL GENERAL GOVERNMENT	**26,470,064**	**26,164,600**	**27,133,945**	**28,011,838**	**877,893**	**3.24%**
Police Department	14,586,704	14,305,801	15,073,538	16,189,837	1,116,299	7.41%
Fire Department	12,507,527	12,507,007	12,884,330	12,914,260	29,930	0.23%
School Department	64,061,713	64,060,965	67,257,304	71,637,655	4,380,351	6.51%
TOTAL POLICE, FIRE, SCHOOL	**91,155,944**	**90,873,773**	**95,215,172**	**100,741,752**	**5,526,580**	**5.80%**
COLLECTIVE BARGAINING CONTINGENCY	**0**	**0**	**0**	**460,000**	**460,000**	**N/A**
TOTAL OPERATING DEPARTMENTS	**117,626,008**	**117,038,373**	**122,349,117**	**129,213,590**	**6,864,473**	**5.61%**
TRANSFER TO INDOOR POOL	**200,000**	**200,000**	**200,000**	**200,000**	**0**	0.00%
TRANSFER TO PRESCOTT PARK	**262,930**	**262,930**	**271,370**	**284,463**	**13,093**	4.82%
TRANSFER TO COMMUNITY CAMPUS	**465,355**	**465,355**	**470,911**	**491,187**	**20,276**	4.31%
TOTAL TRANSFERS	**928,285**	**928,285**	**942,281**	**975,650**	**33,369**	**3.54%**
TOTAL OPERATING	***118,554,293***	***117,966,658***	***123,291,398***	***130,189,240***	***6,897,842***	**5.59%**
GENERAL FUND NON-OPERATING BUDGET						
Debt Related Expenses	120,000	77,024	120,000	120,000	0	0.00%
Debt Service	14,164,300	14,114,948	14,191,948	14,207,355	15,407	0.11%
Overlay Interest Expense	60,000	62,268	60,000	60,000	0	0.00%
Property & Liability Insurance	424,292	469,209	508,005	675,950	167,945	33.06%
Rockingham County Tax	5,730,000	5,730,000	6,000,870	6,225,610	224,740	3.75%
Contingency	300,000	300,000	300,000	300,000	0	0.00%
Rolling Stock	783,650	783,650	789,000	836,500	47,500	6.02%
IT Equipment Replacement	992,180	992,180	1,091,250	1,197,150	105,900	9.70%
Capital Outlay	1,638,000	1,638,000	1,560,000	1,560,000	0	0.00%
Professional Services - Outside Counsel	500,000	500,000	400,000	0	(400,000)	-100.00%
Other General Non-Operating	1,594,632	1,549,105	1,982,469	2,599,585	617,116	31.13%
TOTAL NON-OPERATING	***26,307,054***	***26,216,384***	***27,003,542***	**27,782,150**	778,608	2.88%
TOTAL GENERAL FUND	**144,861,347**	**144,183,042**	**150,294,940**	**157,971,390**	**7,676,450**	**5.11%**

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED	CITY MANAGER $$ CHANGE	CITY MANAGER % CHANGE
ENTERPRISE FUNDS - FULL ACCRUAL						
WATER DIVISION						
Administration						
Administration	2,991,705	2,650,050	3,366,531	3,727,467	360,936	10.72%
Engineering	621,119	856,751	772,186	770,026	(2,160)	-0.28%
Collective Bargaining Contingency	0	0	63,495	34,203	(29,292)	-46.13%
Depreciation	2,595,000	2,487,596	2,770,000	2,990,000	220,000	7.94%
Interest on Debt	1,474,140	1,420,778	1,586,330	1,587,392	1,062	0.07%
Air Force Reimbursement	1,152,820	426,225	1,099,965	1,186,594	86,629	7.88%
Subtotal	8,834,784	7,841,401	9,658,507	10,295,682	637,175	6.60%
Water Supply and Treatment						
Treatment Plant	2,308,633	2,126,771	2,366,710	2,309,654	(57,056)	-2.41%
Laboratory	77,700	74,325	103,700	100,500	(3,200)	-3.09%
Wells	132,100	150,401	152,405	159,508	7,103	4.66%
Storage Tanks	16,800	23,163	26,050	33,655	7,605	29.19%
Booster Stations	178,150	154,706	194,850	175,742	(19,108)	-9.81%
Subtotal	2,713,383	2,529,366	2,843,715	2,779,059	(64,656)	-2.27%
Water Distribution						
Administration	913,466	938,629	950,104	1,021,625	71,521	7.53%
Mains	270,000	167,788	250,000	200,000	(50,000)	-20.00%
Meters	290,964	252,506	263,997	269,912	5,915	2.24%
Subtotal	1,474,430	1,358,923	1,464,101	1,491,537	27,436	1.87%
Total Water Division	13,022,597	11,729,689	13,966,323	14,566,278	599,955	4.30%
SEWER DIVISION						
Administration						
Administration	3,838,244	3,319,869	4,109,536	4,570,526	460,990	11.22%
Engineering	893,342	766,800	1,092,934	1,080,038	(12,896)	-1.18%
Collective Bargaining Contingency	0	0	65,525	48,518	(17,007)	-25.95%
Depreciation	5,148,000	5,098,927	5,550,000	5,760,000	210,000	3.78%
Interest on Debt	3,670,760	3,646,813	3,713,227	3,866,569	153,342	4.13%
Subtotal	13,550,346	12,832,409	14,531,222	15,325,651	794,429	5.47%
Wastewater Treatment						
Treatment Plant	6,574,866	7,207,226	7,227,183	7,217,255	(9,928)	-0.14%
Laboratory	199,400	191,868	305,425	337,275	31,850	10.43%
Lift Stations	1,105,355	984,166	1,205,621	1,176,835	(28,786)	-2.39%
Subtotal	7,879,621	8,383,259	8,738,229	8,731,365	(6,864)	-0.08%
Wastewater Collection						
Administration	1,006,478	980,991	983,630	1,040,531	56,901	5.78%
Mains	85,925	42,866	73,275	57,950	(15,325)	-20.91%
Subtotal	1,092,403	1,023,857	1,056,905	1,098,481	41,576	3.93%
Total Sewer Division	22,522,370	22,239,525	24,326,356	25,155,497	829,141	3.41%
TOTAL ENTERPRISE FUNDS	**35,544,967**	**33,969,214**	**38,292,679**	**39,721,775**	**1,429,096**	**3.73%**

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED	CITY MANAGER $$ CHANGE	CITY MANAGER % CHANGE
SPECIAL REVENUE FUNDS						
PARKING AND TRANSPORTATION						
Parking Administration	2,116,631	1,973,308	2,175,687	2,316,221	140,534	6.46%
Foundry Place Parking Facility	518,785	457,743	546,454	591,641	45,187	8.27%
Hanover Street Parking Facility	574,440	618,866	601,022	614,217	13,195	2.20%
Parking Enforcement	593,114	458,106	587,632	648,892	61,260	10.42%
Parking Meter Operations	390,887	379,010	440,663	477,697	37,034	8.40%
Parking Collection	247,147	247,548	270,670	295,990	25,320	9.35%
Engineering	520,918	561,413	547,779	520,156	(27,623)	-5.04%
Neighborhood Parking Program	0	(38)	0	0	0	N/A
Public Transportation	817,782	775,481	910,790	998,257	87,467	9.60%
Downtown Operations & Contingency	649,307	619,501	654,739	658,167	3,428	0.52%
Debt Service	2,332,263	2,338,848	2,431,013	2,415,691	(15,322)	-0.63%
Contingency	97,500	104,250	110,000	116,000	6,000	5.45%
Capital Outlay	1,590,000	1,590,000	740,000	890,000	150,000	20.27%
Total Parking & Transportation	10,448,774	10,124,035	10,016,449	10,542,929	526,480	5.26%
STORMWATER	1,095,256	881,456	965,520	1,019,188	53,668	5.56%
COMMUNITY DEVELOPMENT BLOCK GRANT	190,963	148,141	193,803	198,013	4,210	2.17%
COMMUNITY CAMPUS	937,087	862,410	964,133	998,156	34,023	3.53%
INDOOR POOL	612,511	539,526	598,837	602,020	3,183	0.53%
PRESCOTT PARK	594,530	576,315	609,771	636,457	26,686	4.38%
TOTAL SPECIAL REVENUE FUNDS	**13,879,121**	**13,131,883**	**13,348,513**	**13,996,763**	**648,250**	**4.86%**
TOTAL APPROPRIATED FUNDS	**194,285,435**	**191,284,139**	**201,936,132**	**211,689,928**	**9,753,796**	**4.83%**

General Fund and Enterprise Fund Revenue & Expenditure Forecast

The following pages outline General Fund and Water and Sewer Enterprise Funds revenue and expenditure assumptions to forecast results for FY28 and FY29. Forecasted statements will follow the assumptions and conclusions made below.

GENERAL FUND ASSUMPTIONS FOR REVENUE

Property taxes - Projected to grow from 3-5% annually. These assumptions are based on five-year average levy growth, anticipated changes in equalized valuation, as well as policy constraints on tax rate increases. The forecast assumes stable collection rates consistent with historical performance and does not incorporate speculative growth from unapproved development.

Licenses and permits - Budgeted at only a moderate increase of 2.5% annually. The basis of these fees are to cover modest inflationary adjustments, aligning with historical trends, and the anticipation of stable service demand. No significant policy changes or new fee structures are assumed unless already adopted.

Parking revenues - City Policy is to transfer $2.5 Million from the Parking & Transportation Special Revenue Fund annually. There are no foreseeable policy changes in the near future.

Interest & penalties - Due to a declining interest rate environment, we are expecting an approximate 1% drop in interest rates for our money market accounts and future CDs. Therefore we are expecting anywhere from a $250k to $500k decrease in overall interest revenue in future years.

School revenues - Enrollment has been relatively stable over the past 3-5 years. Tuition rate increases by 2% consistent with the schools adopted budget and regional cost trends for education services. The projection does not assume new tuition agreements or shifts in student enrollment patterns unless it is otherwise formally adopted.

State revenues - Projected to have modest growth of 3-3.5% due to the inclusion of rooms and meal tax revenue apportioned by the State. No new or uncertain state funding sources are assumed.

Use of fund balance - The City's policy is to keep General Fund unassigned fund balance at 10-17% of the current year budget. If there are surpluses at year end, these amounts are transferred to committed fund balance in anticipation of future years' budgeted usage. Year-end revenue and expenditure surpluses are projected before considering a future year use of fund balance for the budget.

GENERAL FUND ASSUMPTIONS FOR EXPENDITURES

Wages and Salaries - Personnel costs are projected to grow at 3.2% annually reflected by the following: collective bargaining agreements, step increases and longevity adjustments, and conservative assumptions.

Employee Benefits - Employee benefits are projected as follows: Health Insurance: 7-10% annual growth based on current market trends and broker estimates. Retirement contributions: Based on state mandated contribution rates. Payroll taxes are consistent with wage growth assumptions. Healthcare costs represent a key long-term cost driver in the forecast.

Transfers - Transfers and other expenditures are projected based on known obligations and historical funding practices. No new transfers are assumed unless formally adopted. Historical average of approximately 3.5% increase.

Debt Service - Debt service projections are based on existing debt amortization schedules and planned issuances as outlined in the City's Capital Improvement Plan.

Rockingham County tax - Established by the County and not a controllable expenditure of the City. A 3-4% increase is expected based on the average of the past five years.

Other general non-operating - More expenditures were pushed to this line item for FY27 if an expense had been universally utilized by all departments and was previously living in one department. The historical trend after the realignment from FY27 would be 3% annual increases, in line with normal growth.

KEY RISKS AND SENSITIVITIES: GENERAL FUND

General Fund projections are subject to several financial risks including:

- Variability in property valuation growth
- Changes in State aid distributions
- Healthcare cost escalation exceeding projected rates
- Inflationary pressures on operating costs

A 1% change in major costs drivers (e.g. wages or health insurance) would have a measurable impact on long term financial balance.

GENERAL FUND PROJECTION SUMMARY

The General Fund plans to maintain structural balance in the near term. The forecast identifies potential out-year budgetary pressure driven primarily by expenditure growth outpacing revenue capacity. The City will continue to monitor these trends and evaluate policy adjustments as needed.

ENTERPRISE FUND ASSUMPTIONS FOR REVENUE

Rate revenue and other charges – For FY27, the City concluded a comprehensive rate study to align water and sewer rates with the costs being incurred. The following assumptions were made projecting future revenues:

- Rate Structure Transition: The three-tier consumption model is assumed to be fully implemented with billing data reflecting customer usage distributed across tiers based on historical consumption patterns.

- Consumption Trends: Usage is projected to remain relatively stable with modest annual variation driven by weather and conservation behavior. No significant long-term growth is assumed.

- Fixed Charge Stabilization: The increase in monthly fixed service charges is expected to improve revenue predictability and reduce volatility associated with seasonal consumption fluctuations.

- Customer Behavior: The forecast assumes limited short-term behavioral response to the new tiered pricing structure, with gradual conservation impacts incorporated conservatively in out-year projections.

- Growth Assumptions: Minimal customer base growth is assumed unless supported by known development activity.

Interest on investments - Due to a declining interest rate environment, we are expecting an approximate 1% drop in interest rates for our money market accounts and future CDs. Therefore, we are expecting anywhere from a $250,000 to $500,000 decrease in overall interest revenue in future years.

ENTERPRISE FUND ASSUMPTIONS FOR EXPENDITURES

Wages and Salaries and Employee Benefits - Personnel costs are projected to grow at 3-4% annually reflected by the following: collective bargaining agreements, step increases and longevity adjustments, and conservative assumptions.

Other operating - Forecasted projections are based on suggested rate model increases for operations and maintenance at 4-5% annually.

Debt service - Debt service projections are based on existing debt amortization schedules and planned issuances as outlined in the City's Capital Improvement Plan.

State revenues - Grant amounts are based on a pre-awarded schedule of funding provided by the State.

Capital Outlay/Rolling Stock - Projecting 5% increases in future years as rate adjustments support long-term capital reinvestment and debt coverage targets. Projections align with City's Capital Improvement Plan.

KEY RISKS AND SENSITIVITIES: ENTERPRISE FUNDS

Enterprise Fund projections are subject to several variables:

- Weather variability (wet versus dry years impact consumption)
- Customer response to tiered pricing (potential conservation reducing volume)
- Timing and accuracy of rate implementations
- Industrial/commercial usage fluctuations

ENTERPRISE FUNDS PROJECTION SUMMARY

The shift toward a higher proportion of fixed charge revenue is expected to strengthen long-term financial stability of the enterprise funds by reducing sensitivity to consumption volatility while maintaining equitable cost allocation through tiered usage rates.

GENERAL FUND REVENUE & EXPENDITURE FORECAST

	FY 26 Approved Budget	FY27 Proposed Budget	FY26-FY27 % Change	FY28 Forecast	FY28 % Change Forecast	FY29 Forecast	FY29 % Change Forecast	***Assumptions***
Revenues								
Property taxes	115,274,411	122,749,207	6.5%	128,199,643	4.4%	133,487,175	4.1%	Property taxes
Licenses and permits	2,949,600	2,979,600	1.0%	3,098,784	2.5%	3,222,735	2.5%	Licenses and permits
Other local sources	12,431,752	13,117,423	5.5%	13,445,359	2.5%	13,781,493	2.5%	See Licenses and permits explanation
Parking revenues	2,500,000	2,500,000	0.0%	2,500,000	0.0%	2,500,000	0.0%	Parking revenues
Interest & penalties	2,470,000	2,300,000	-6.9%	2,050,000	-10.9%	2,050,000	0.0%	Interest & penalties
School revenues	7,129,764	7,298,373	2.4%	7,444,340	2.0%	7,593,227	2.0%	School revenues
State revenues	3,407,894	3,526,787	3.5%	3,637,787	3.1%	3,754,787	3.2%	Based on legislation (Increase Rooms and Meals 5% each year)
Use of fund balance:								
To reduce taxes	4,131,519	3,500,000	-15.3%	3,500,000	0.0%	3,500,000	0.0%	Use of fund balance
Total Revenues and Other Sources	***$150,294,940***	***$157,971,390***	***5.1%***	***$163,875,913***	***3.7%***	***$169,889,418***	***3.7%***	
Expenditures								
Operating Budget								
General Government	27,133,945	28,011,838	3.2%	28,908,217	3.2%	29,833,280	3.2%	Wages and Salaries and Employee Benefits
Police Department	15,073,538	16,189,837	7.4%	16,707,912	3.2%	17,242,565	3.2%	Wages and Salaries and Employee Benefits
Fire Department	12,884,330	12,914,260	0.2%	13,327,516	3.2%	13,753,997	3.2%	Wages and Salaries and Employee Benefits
School Department	67,257,304	71,637,655	6.5%	73,930,060	3.2%	76,295,822	3.2%	Wages and Salaries and Employee Benefits
Collective Bargaining	-	460,000	N/A	500,000	N/A	500,000	N/A	Wages and Salaries and Employee Benefits
Transfer to other funds	942,281	975,650	3.5%	1,009,798	3.5%	1,045,141	3.5%	Transfers
Total Operating	123,291,398	130,189,240	5.6%	134,383,503	3.2%	138,670,804	3.2%	
Non-Operating Budget								
Debt service and related costs	14,311,948	14,327,355	0.1%	15,630,337	9.1%	16,936,684	8.4%	Debt service
Overlay Interest Expense	60,000	60,000	0.0%	60,000	0.0%	60,000	0.0%	Level funded
Rockingham County tax	6,000,870	6,225,610	3.7%	6,437,281	3.4%	6,656,148	3.4%	Rockingham County tax
Contingency, Rolling Stock & IT equipment replacement	2,180,250	2,333,650	7.0%	2,391,991	2.5%	2,451,791	2.5%	Based on Capital Improvement Plan
Capital Outlay	1,560,000	1,560,000	0.0%	1,599,000	2.5%	1,638,975	2.5%	Based on Capital Improvement Plan
Use of fund balance non-operating	400,000	-	-100.0%	-	0.0%	-	0.0%	Supplemental Appropriation for FY26
Other general non-operating	2,490,474	3,275,535	31.5%	3,373,801	3.0%	3,475,015	3.0%	Other general non-operating
Total Non-Operating	27,003,542	27,782,150	2.9%	29,492,410	6.2%	31,218,613	5.9%	
Total Operating and Non-Operating	***$150,294,940***	***$157,971,390***	***5.1%***	***$163,875,913***	***3.7%***	***$169,889,418***	***3.7%***	

ENTERPRISE FUNDS REVENUE & EXPENDITURE FORECAST

WATER FUND

	FY 26 Approved Budget	FY27 Proposed Budget	FY26-FY27 % Change	FY28 Forecast	FY28 % Change Forecast	FY29 Forecast	FY29 % Change Forecast	
Estimated Revenues								
Consumption	10,051,915	10,288,580	2.4%	10,803,009	5.0%	11,343,159	5.0%	Rate revenue and other charges
Other fees	2,609,033	3,822,604	46.5%	4,013,734	5.0%	4,214,421	5.0%	Rate revenue and other charges
Special agreements	1,142,172	1,186,594	3.9%	1,186,594	0.0%	1,186,594	0.0%	Current agreements
Interest on investments	360,000	335,000	-6.9%	309,875	-7.5%	309,875	0.0%	Interest on investments
Use of net position	842,236	-	-100.0%	-	0.0%	-	0.0%	
Total Revenues and Other Sources	***$15,005,356***	***$15,632,778***	***4.2%***	***$16,313,212***	***4.4%***	***$17,054,049***	***4.5%***	
Estimated Expenditures								
Personnel costs	4,680,818	5,005,179	6.9%	5,180,360	3.5%	5,361,673	3.2%	Wages and Salaries and Employee Benefits
Other operating	4,859,675	4,914,207	1.1%	5,133,790	4.5%	5,393,362	5.1%	Other operating
Debt service	5,072,863	5,188,392	2.3%	5,447,812	5.0%	5,720,202	5.0%	Debt service schedule
Capital Outlay/Rolling Stock	392,000	525,000	33.9%	551,250	5.0%	578,813	5.0%	Capital Outlay/Rolling Stock
Total Water Expenses	***$15,005,356***	***$15,632,778***	***4.2%***	***$16,313,212***	***4.4%***	***$17,054,049***	***4.5%***	
Change in Net Position	$0	$0		$0		($0)		

SEWER FUND

	FY 26 Approved Budget	FY27 Proposed Budget	FY26-FY27 % Change	FY28 Forecast	FY28 % Change Forecast	FY29 Forecast	FY29 % Change Forecast	
Estimated Revenues								
Consumption	21,185,626	23,047,666	8.8%	24,430,526	6.0%	25,652,052	5.0%	Rate Revenue and other charges
Miscellaneous fees	495,000	1,556,845	214.5%	1,587,982	2.0%	1,619,742	2.0%	Rate Revenue and other charges
State revenues	1,833,105	1,800,404	-1.8%	1,772,132	-1.6%	1,740,336	-1.8%	Actual amortization
Special agreements	8,507	-	-100.0%	-	n/a	n/a	0.0%	No current agreements
Interest on investments	1,060,000	950,000	-10.4%	878,750	-7.5%	878,750	0.0%	Interest on investments
Use of net position	2,688,771	418,925		-		-		No future use of net position forecasted
Total Revenues and Other Sources	***$27,271,009***	***$27,773,840***	***1.8%***	***$28,669,390***	***3.2%***	***$29,890,880***	***4.3%***	
Estimated Expenditures								
Personnel costs	5,489,982	5,828,550	6.2%	6,061,692	4.0%	6,304,160	4.0%	Wages and Salaries and Employee Benefits
Other operating	9,480,647	9,607,878	1.3%	10,082,575	4.9%	10,506,176	4.2%	Other operating
Debt service	11,555,380	11,717,412	1.4%	11,874,123	1.3%	12,396,994	4.4%	Debt service
Capital Outlay/Rolling Stock	745,000	620,000	-16.8%	651,000	5.0%	683,550	5.0%	Capital Outlay/Rolling Stock
Total Water Expenses	***$27,271,009***	***$27,773,840***	***1.8%***	***$28,669,390***	***3.2%***	***$29,890,880***	***4.3%***	

City of Portsmouth

Combined Statement of Revenues and Expenditures and Changes in Unassigned Fund Balance and Unrestricted Net Position

Governmental Funds and Enterprise Funds as Presented in the Budget Document

Fiscal Year 2027 (Note: Beginning Unassigned Fund Balances/Net Position are estimated)

(For Budgetary Purposes Only)

	Governmental Funds								Enterprise Funds		
	General Fund	CDBG	Community Campus	Indoor Pool	Parking	Prescott Park	Stormwater	Total Special Revenue Funds*	Water Fund**	Sewer Fund**	Total
Revenues								-			
Local Fees, Licenses, Permits	2,979,600		471,969	402,020		43,594		917,583	-	-	3,897,183
Other Local Sources	13,117,423							-	-	-	13,117,423
Parking Revenues	2,500,000				10,542,929			10,542,929	-	-	13,042,929
Interest & Penalties	2,300,000							-	-	-	2,300,000
School Revenues	7,298,373							-	-	-	7,298,373
State/Federal Revenues	3,526,787	198,013						198,013	-	-	3,724,800
Fund Transfers			526,187	200,000		592,863	838,020	2,157,070	-	-	2,157,070
Use of Reserves	3,500,000						181,168	181,168		418,925	4,100,093
Property Tax	122,749,207							-	-	-	122,749,207
Enterprise Fund Revenues								-	15,632,778	27,354,915	42,987,693
Total Revenues	**157,971,390**	**198,013**	**998,156**	**602,020**	**10,542,929**	**636,457**	**1,019,188**	**13,996,763**	**15,632,778**	**27,773,840**	**215,374,771**
Expenditures											
City Council	28,378							-	-	-	28,378
City Manager	728,594							-	-	-	728,594
Human Resources	3,712,615							-	-	-	3,712,615
City Clerk	320,207							-	-	-	320,207
Elections	135,889							-	-	-	135,889
Legal	1,210,423							-	-	-	1,210,423
Information Technology	1,805,871							-	-	-	1,805,871
Economic Development	193,360							-	-	-	193,360
Finance	3,147,379							-	-	-	3,147,379
General Administration	1,121,721							-	-	-	1,121,721
Planning and Sustainability	1,029,266							-	-	-	1,029,266
Inspection	1,033,541							-	-	-	1,033,541
Public Health	545,146							-	-	-	545,146
Public Works	8,253,953		801,781		10,542,929	636,457	1,019,188	13,000,355	15,632,778	27,773,840	64,660,926
Public Library	2,467,102							-	-	-	2,467,102
Recreation	1,228,697		196,375	602,020				798,395	-	-	2,027,092
Senior Services	255,553							-	-	-	255,553
Community Development	-	198,013						198,013	-	-	198,013
Public Welfare	511,247							-	-	-	511,247
Outside Social Services	262,000							-	-	-	262,000
Emergency Management	20,896							-	-	-	20,896
Police Department	16,189,837							-	-	-	16,189,837
Fire Department	12,914,260							-	-	-	12,914,260
School Department	71,637,655							-	-	-	71,637,655
Indoor Pool	200,000							-	-	-	200,000
Prescott Park	284,463							-	-	-	284,463
Community Campus	491,187							-	-	-	491,187
Collective Bargaining	460,000							-	-	-	460,000
Non-Operating	27,782,150							-	-	-	27,782,150
Total Expenditures	157,971,390	198,013	998,156	602,020	10,542,929	636,457	1,019,188	13,996,763	15,632,778	27,773,840	215,374,771
FY27 Net Increase (Decrease) in Unassigned Fund Balance/ Unrestricted Net Position	-	-	-	-	-	-	-	-	-	-	-
Estimated: Unassigned/Unrestricted Net Position Fund Balance - Beginning FY27	20,800,317	350,832	469,349	264,964	4,485,962	31,340	764,048	6,366,495	3,264,872	17,772,767	48,204,451
Estimated Use of Fund Balance: Unassigned/Unrestricted Net Position	3,500,000	-	-	-	-	-	181,168	181,168	-	418,925	4,100,093
Fund Balance - Ending FY27	17,300,317	350,832	469,349	264,964	4,485,962	31,340	582,880	6,185,327	3,264,872	17,353,842	44,104,358

*Note: Special Revenue Fund Balances are Restricted/Committed not Unassigned
Special Revenue Funds include: Indoor Pool, Community Campus, Parking/Transportation, Prescott Park and Stormwater.

**Note: Enterprise Funds are displayed using the cash basis of accounting.

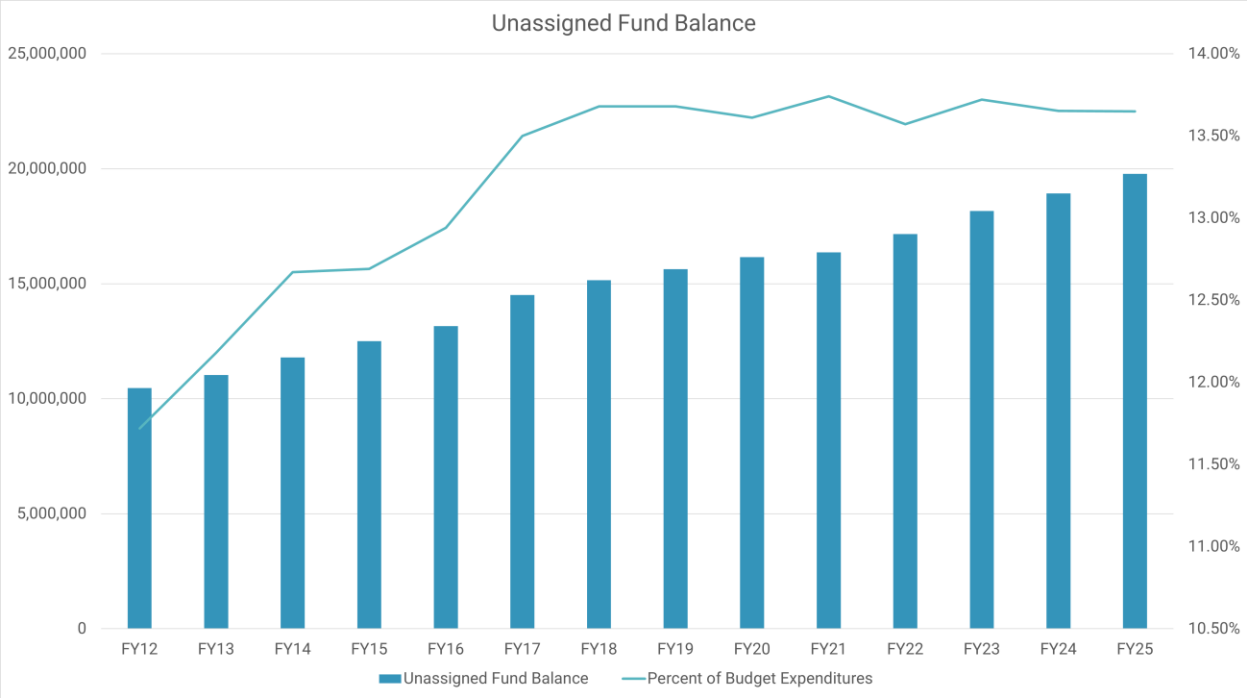
Financial Policies and Long-Term Financial Guidelines

The following section outlines financial policies and long-term financial guidelines which the City follows in managing its financial and budgetary affairs. The goal of these policies and guidelines is to ensure that financial resources are managed and available to meet the present and future needs of the citizens of the City of Portsmouth. The City has created several approaches to maintain and improve fiscal stability.



UNASSIGNED FUND BALANCE ORDINANCE

In Fiscal Year 1998, the City Council adopted a Fund Balance Ordinance which was amended in 2012 to comply with the fund balance model established by Governmental Accounting Standards Board (GASB) Statement No. 54. The operational objective of the ordinance was further amended in 2013 to recognize that the financial management goal of the City of Portsmouth is to annually maintain an Unassigned Fund Balance of between 10% and 17% of total General Fund appropriations. As of June 30, 2025, the Unassigned Fund Balance of $19,772,767 represents 13.65% of appropriations. The chart below shows the history of unassigned fund balance for the last 14 years.



BOND RATING

The City's current bond rating of AAA by (Standard and Poor's) S&P Global Ratings group was affirmed as part of the June 2025 bond issue. The City has maintained the AAA rating since 2013. Rating agencies weigh a host of financial, economic, debt, and managerial information and assign a rating to the issue. Higher bond ratings indicate a lower perceived risk of default. The City has taken many steps and will continue to seek improvements to maintain fiscal stability. Table 1 highlights where the City's rating is today with respect to the model, and Table 2 provides the history of the City's rating.

Table 1

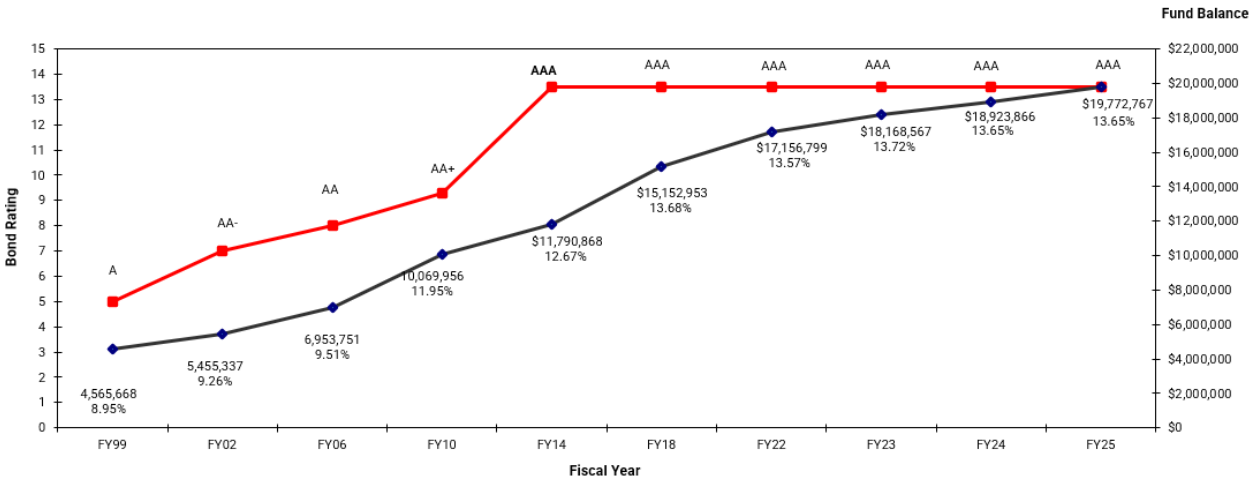
S&P Global Ratings Scale
Investment Grade
AAA
AA+
AA
AA-
A+
A
A-
BBB+
BBB
BBB-
Speculative Grade
BB

Table 2

S&P Global Ratings	
Year	City of Portsmouth
2013-2025	**AAA**
2009-2012	AA+
2005-2008	AA
2002-2004	AA-
2000-2001	A+
1994-1999	A

Standard & Poor's is S&P Global Ratings.
The City did not rate for or issue bonds in 2020 during the early months of the pandemic.

The following graph charts the path and relationship between the City's Unassigned Fund Balance and its bond rating since the inception of the Unassigned Fund Balance Ordinance.



LEAVE AT TERMINATION

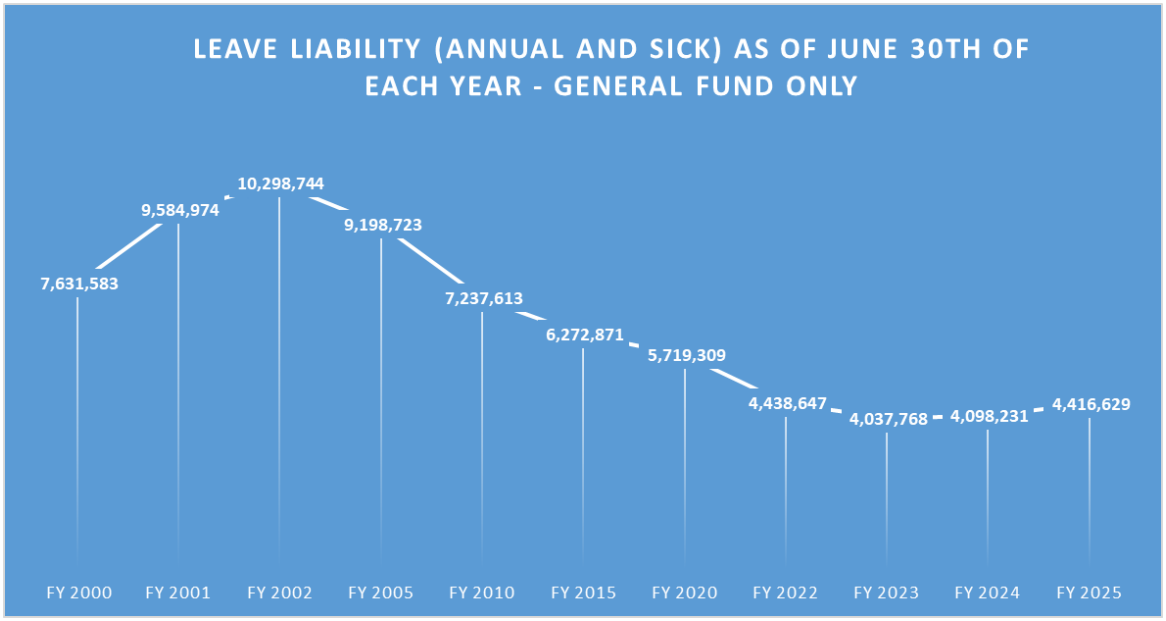
Leave at Termination is the amount owed to employees for accumulated sick and annual pay when they leave municipal service. In the mid 1990's, the trend of this liability predicted substantial future growth. The City has addressed this significant future liability through two methods:

1. *Reduce Future Liability*: The City eliminated future growth in this liability by negotiating into all labor agreements that new employees can no longer accumulate and cash-out unlimited sick leave. Thus, the liability can be capped, and it is now possible to estimate reductions of this liability through attrition.

2. *Stabilizing the General Fund Annual Operating Budget*: The Leave at Termination Stabilization Reserve for the General Fund, which was created in fiscal year 1999, eliminated annual budget spikes which negatively impacted the operating budget associated with sick leave pay owed to employees upon termination. General Government, Police, Fire, and School Departments annually budget a fixed amount for each fiscal year determined by an actuarial study and periodic review, which is transferred into a Leave at Termination Fund where this liability is paid. These departments build a fund balance, which is carried over from year to year to fund future liabilities, thus stabilizing the annual operating budget. In the event there is a shortfall at fiscal year-end, this shortfall is subsidized by the Committed Fund Balance-Reserve for Leave at Termination. In the event there is a surplus at year-end, the surplus replenishes the Committed Fund Balance-Reserve for Leave at Termination.

As of June 30, 2025, total liability for earned sick payout for eligible employees and annual leave for all employees is:

- General Fund - $4.417 Million
- Enterprise Funds - $0.627 Million



The previous chart illustrates the leave liability for the General Fund decreasing over time. This is in direct correlation with the phasing out of employees' ability to cash-out unlimited accumulated sick leave upon termination. *[Detailed information and annual budget allocation are addressed in the Budget Highlights section of this budget document.]*

HEALTH INSURANCE STABILIZATION RESERVE

The City currently offers two health insurance plans: HealthTrust products supported by Anthem Blue Cross Blue Shield for employees in the General Government, Police, and Fire Departments and SchoolCare products supported by Cigna for School Department employees. These health care plans are negotiated with each collective bargaining unit.

The change in annual premium rates has spiked both up and down in previous years, creating notable challenge in unpredictability.

The City has addressed this issue with the following approaches:

1. The City negotiated with all labor agreements to share in the cost of health insurance premiums. Every employee contributes a percentage of their medical plan cost. This reduces the City's liability.

2. The City created the Health Insurance Stabilization Reserve to stabilize year-over-year budgetary spikes that often negatively impact the operating budget. Generally, the appropriation amount is determined in accordance with the average annual change in Health Insurance rates provided by HealthTrust and SchoolCare over the most recent 10 years with periodic review. This rate is then added to the prior fiscal year budgetary appropriation. The Health Insurance Stabilization Reserve has been established in the General Fund from operating surplus from previous years. In the event premiums spike higher than the appropriation, the reserve subsidizes this shortfall. A policy has been established that the utilization of this reserve in any given year shall not be more than 25% of its balance.

The annual budget and allocation of costs are addressed in the Budget Highlights section of this budget document.

INVESTMENT POLICY

The City of Portsmouth recognizes an investment program as one aspect of sound public financial management. The investment program aims to match the structure of the money market and operations of the City to achieve the best possible results for the City, considering such matters as safety, liquidity, and overall yield.

In accordance with New Hampshire State Statues, the City Council annually adopts an Investment Policy pursuant to RSA 48:16, which authorizes the City Treasurer as custodian of City funds to invest funds not immediately needed for the purpose of

expenditure. The statute specifically identifies eligible investments instruments as defined as follows:

1. The Public Deposit Investment Pool established pursuant to RSA 6:45; and
2. Deposits, including money market accounts, or certificates of deposit, or repurchase agreements, and all other types of interest-bearing accounts, of federally insured banks authorized to accept deposits under RSA 6:8, I and I-a, or in obligations fully guaranteed as to principal and interest by the United States government.

PROPERTY VALUATION

New Hampshire State Statutes, in RSA 75:8-a, state "the assessors and/or selectmen shall reappraise all real estate within the municipality so that the assessments are at full and true value at least as often as every fifth year, beginning with…the first year a municipality's assessments were reviewed by the Commissioner of the Department of Revenue Administration pursuant to RSA 21-J:3, XXVI and the municipality's assessments were determined to be in accordance with RSA 75:1" which further states that they shall appraise all "taxable property at its market value." Pursuant to RSA 75:8-a, the City of Portsmouth conducted a Statistical Revaluation for Fiscal Year 2025 / Tax Year 2024.

PERFORMANCE MEASURES

The FY27 Budget document includes a Performance Measures section in each departmental narrative. The departments use their respective performance measures to better communicate departmental progress and/or efficiencies achieved within the department.

Performance measures include statistical and analytical information about departmental performance and services. In general, performance measures can describe relationships between resources (inputs) and what is provided through a department's programs and services (outputs). In some cases, these measures will describe a department's workload (i.e., number of Police calls for service) or provide some measure of units of service (i.e., number of businesses assisted). Such measures are useful when compared across fiscal years, relaying information about trends and changes in service levels and needs, which can provide some context to budgetary requests.

Performance measures can be both quantitative and qualitative in nature. Often, they can be expressed in ratios, percentages, averages, or simple quantifiable outputs, which provide information about a program or service. Many of the performance measures identified in the departmental summaries are tied to Citywide goals.

ROLLING STOCK PROGRAM

The City has established a long-term rolling stock program to avoid large expenditures in any one year and to forecast certain expenditures for replacing and upgrading existing equipment in the years ahead. The program has enabled all City departments to replace vehicles and equipment based on life cycle costing, which has reduced costs in

repairs and maintenance. The purchase of vehicles and equipment is funded through the non-operating budget. This program provides departments with vehicles and equipment that are more efficient and reliable. *[Detailed information on the Rolling Stock Program can be found in Appendix I of this document.]*

CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan (CIP), recommended by the Planning Board and adopted by the City Council, identifies equipment, vehicles, buildings, information systems, transportation, and Enterprise Fund infrastructure needs over a six-year period. The City Council reviews these projects and annually appropriates from Governmental and Enterprise Funds, capital outlay to be combined with grants, matching funds, and other programs. All projects funded by long-term debt need separate authorization from the City Council. The following is a funding summary for the FY27 Capital Improvement Plan. *[Detailed information for each project can be found in Appendix II of this document.]*

Capital Improvement Plan FY 2027-2032 (FY 2027 Funding)

	General Fund	Enterprise Funds	Bond/Lease	Federal/State	Other/Revenues	PPP	FY27 Total
GOVERNMENTAL FUNDS	$125,000	$0	$1,900,000	$0	$0	$500,000	$2,525,000
WATER FUND	$0	$125,000	$1,300,000	$0	$0	$0	$1,425,000
SEWER FUND	$0	$125,000	$1,100,000	$6,000,000	$0	$0	$7,225,000
TOTAL	**$125,000**	**$250,000**	**$4,300,000**	**$6,000,000**	**$0**	**$500,000**	**$11,175,000**

GENERAL FUND ANNUAL CAPITAL OUTLAY

To avoid utilizing a dollar target for the General Fund Capital Outlay, which loses value over the years, the City uses a policy to tie in capital expenditures from the General Fund to a percentage of the City's overall budget. Specifically, the City's goal is to allocate an amount up to 2% of the prior year's General Fund Budget to capital projects.

DEBT SERVICE PLANNING

The City's debt service planning goals are to keep the debt burden and operational debt costs at manageable levels while simultaneously ensuring that capital needs will be met on an ongoing basis. With these goals in mind, the City has three main Debt Service Planning policies:

1. Pay-As-You-Go Financing

The City will pay for all capital projects on a pay-as-you-go basis using current revenues whenever possible.

2. Net Debt Service as Percent of General Fund Appropriations

One measurement to ensure debt costs are manageable is identifying a maximum net debt service as a percentage of total General Fund appropriation. The City policy is to use no more than 10% of annual appropriations toward net debt service payments. The FY27 proposed budget includes a projected net debt of 7.64% of the proposed General Fund appropriation. A six-year projected net long-term debt service as a Percentage of

the General Fund chart and graph are located in the Debt Service section of this budget document.

3. Debt Burden

It is the policy of the City to maintain a governmental debt burden of less than 3% of the City's full valuation. The debt burden measures how leveraged the City is by calculating the amount of debt outstanding as compared to the City's full valuation. The City's governmental activities' debt burden as of June 30, 2025, per the last completed independent audit, was 1.4%.

MUNICIPAL FEE REVIEW PROCESS

To create a more efficient system for the City to adopt and adjust municipal fees, a process was adopted to review municipal fees annually. A City ordinance was enacted stating that all municipal fees shall be adopted and may be amended by resolution during the annual budget adoption process. This ordinance was amended during FY25 to allow City Council to adopt fees or fee changes at such other times as may be in the best interest of the City. Annually, all City Departments review their respective fees and propose changes where they consider it necessary to keep abreast of rising administration costs. *(Fees are listed in Appendix III.)* A Fee Committee consisting of two City Councilors, the City Manager, and a Finance Department representative then reviews the departments' requests. The Fee Committee recommendation is presented to the City Council for approval through a resolution. The approved municipal fee list becomes law on the first day of the upcoming fiscal year.

ENTERPRISE FUND POLICIES FOR RATE SETTING

In FY14, the City implemented a rate model to review annually the water and sewer rates for current as well as future years. The rate model serves as a tool to facilitate long-term planning. Prudent financial planning will result in predictable and stable rate increases, which will generate revenues adequate to cover operating expenses, meet the legal requirements of bond covenants and State Revolving Fund (SRF) loans, and allow adequate capital replacement as well as reserve funding of future capital needs and federal mandates. This policy increases, or utilizes, net position to create a rate structure that is stable and predictable from year to year to lessen the user rate impact due to future capital investments or unanticipated losses of revenue.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) CERTIFICATE OF ACHIEVEMENT

The City will seek annual renewal of the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting. The City has received thirty-two awards for the fiscal years ended June 30, 1988, 1989, and 1995 – 2024.

DISTINGUISHED BUDGET PRESENTATION AWARD

The City will seek annual renewal of the Government Finance Officers Association's Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award is designed to encourage governments to prepare budget documents of the highest quality to meet the needs of decision makers and citizens. The City of Portsmouth was the first and is one of only two communities in New Hampshire to receive the award. The City of Portsmouth has received the GFOA's Distinguished Budget Presentation Award for twenty consecutive years beginning July 1, 2006.

AWARD FOR OUTSTANDING ACHIEVEMENT IN THE POPULAR ANNUAL FINANCIAL REPORTING (PAFR)

The City will seek annual renewal of the Government Finance Officers Association's award for outstanding achievement in the Popular Annual Financial Report (PAFR). The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of the state and local government popular reports. The City of Portsmouth received the GFOA's PAFR award for eight consecutive years beginning with the fiscal year ended June 30, 2017.

For additional information regarding the City's ordinances and administrative policies visit https://www.portsmouthnh.gov/cityclerk/city-ordinances

COMPLIANCE TO POLICY AND GUIDELINES

Policy/Guideline	Budget Complies to Policy/Guideline	Policy/Guideline	Budget Complies to Policy/Guideline
Unassigned Fund Balance	✓	Capital Improvement Plan	✓
Bond Rating	✓	General Fund Capital Outlay	✓
Property Valuation	✓	Debt Service Planning	✓
Leave at Termination Stabilization Reserve Policy	✓	Municipal Fee Review	✓
Health Insurance Stabilization Reserve Policy	✓	Enterprise Funds Rate Setting Policies	✓
Investment Policy	✓	Annual Comprehensive Financial Report Certificate of Achievement	✓
Performance Measures	✓	Distinguished Budget Presentation Award	✓
Rolling Stock Program	✓	Award for Outstanding Achievement in the Popular Annual Financial Reporting	✓

CITY OF PORTSMOUTH
GENERAL FUND
COMPARISON BUDGETED, ACTUAL AND ESTIMATED REVENUES
FOR FISCAL YEARS 2025-2027

	BUDGETED REVENUES FY25	ACTUAL REVENUES FY25	BUDGETED REVENUES FY26	BUDGETED REVENUES FY27	%% CHANGE	$$ CHANGE
Local Fees, Licenses, Permits						
Other Fees	13,000	14,356	13,000	14,000	7.7%	1,000
Other Licenses	20,000	6,230	20,000	15,000	-25.0%	(5,000)
Planning Department	180,000	203,793	180,000	180,000	0.0%	-
Inspection Department	1,500,000	3,563,752	1,900,000	1,900,000	0.0%	-
Police Alarms	30,000	33,475	30,000	30,000	0.0%	-
Fire Inspections	105,000	157,864	105,000	105,000	0.0%	-
Excavation Permit	75,000	71,375	75,000	75,000	0.0%	-
Flagging Permit	20,000	19,325	20,000	18,000	-10.0%	(2,000)
Solid Waste	76,000	105,453	90,000	93,000	3.3%	3,000
Blasting Permits	100	370	100	100	0.0%	-
New Driveway Permit	500	600	500	500	0.0%	-
Outdoor Pool	40,000	51,342	44,000	50,000	13.6%	6,000
Recreation Department	275,000	365,654	325,000	342,000	5.2%	17,000
Boat Ramp Fees	20,000	23,319	22,000	22,000	0.0%	-
Rentals-Recreation	10,000	42,146	15,000	30,000	100.0%	15,000
Food Permits	110,000	101,860	110,000	105,000	-4.5%	(5,000)
Total Local Fees, Licenses and Permits	**2,474,600**	**4,760,912**	**2,949,600**	**2,979,600**	**1.0%**	**30,000**
Other Local Sources						
Timber Tax	100	62	100	100	0.0%	-
Payments in Lieu of Taxes	250,000	319,506	310,000	315,000	1.6%	5,000
Municipal Agent Fees	74,000	81,543	79,000	79,000	0.0%	-
Motor Vehicle Permits	5,300,000	6,088,028	5,600,000	5,950,000	6.3%	350,000
Title Applications	9,000	10,378	9,000	9,000	0.0%	-
Boat Registrations	15,000	17,972	15,000	15,500	3.3%	500
PDA Airport District	2,650,000	2,451,250	2,526,000	2,650,000	4.9%	124,000
Water/Sewer Overhead	1,852,932	1,852,932	1,813,152	1,944,323	7.2%	131,171
Sale of Municipal Property	6,000	21,980	6,000	6,000	0.0%	-
Misc Revenue	70,000	352,887	70,000	70,000	0.0%	-
Bond Premium	-	3,516	-	-	0.0%	-
Dog Licenses	17,000	15,060	16,000	16,000	0.0%	-
Marriage Licenses	2,200	1,967	2,200	2,200	0.0%	-
Certificates-Birth and Death-Marriage	30,000	30,912	30,000	30,000	0.0%	-
Rental of City Property	100,000	159,958	130,000	115,000	-11.5%	(15,000)
Rental City Hall Complex	-	1,856	-	-	0.0%	-
Cable Franchise Fee	360,000	357,902	360,000	345,000	-4.2%	(15,000)
Hand Gun Permits	300	240	300	300	0.0%	-
Police Outside Detail	260,000	320,404	300,000	280,000	-6.7%	(20,000)
Ambulance Fees-Portsmouth	1,050,000	1,367,450	1,150,000	1,275,000	10.9%	125,000
Welfare Dept Reimbursements	15,000	16,321	15,000	15,000	0.0%	-
Total Other Local Sources	**12,061,532**	**13,472,122**	**12,431,752**	**13,117,423**	**5.5%**	**685,671**
Interest & Penalties						
Interest on Taxes	170,000	150,456	150,000	150,000	0.0%	-
Interest on Investments	2,319,800	2,927,354	2,320,000	2,150,000	-7.3%	(170,000)
Total Interest & Penalties	**2,489,800**	**3,077,810**	**2,470,000**	**2,300,000**	**-6.9%**	**(170,000)**

CITY OF PORTSMOUTH
GENERAL FUND
COMPARISON BUDGETED, ACTUAL AND ESTIMATED REVENUES
FOR FISCAL YEARS 2025-2027

	BUDGETED REVENUES FY25	ACTUAL REVENUES FY25	BUDGETED REVENUES FY26	BUDGETED REVENUES FY27	%% CHANGE	$$ CHANGE
School Revenues						
Tuition	6,954,600	7,011,762	7,119,764	7,278,373	2.2%	158,609
Other Sources	10,000	4,099	10,000	20,000	100.0%	10,000
Total School Revenues	**6,964,600**	**7,015,861**	**7,129,764**	**7,298,373**	**2.4%**	**168,609**
Parking Revenues						
Parking Meter Fees	4,400,000	5,143,247	5,319,280	4,728,000	-11.1%	(591,280)
Parking Metered Space Rental	160,000	123,034	160,000	160,000	0.0%	-
EV Charging Stations	17,500	21,124	22,000	36,000	63.6%	14,000
Parking-Area Service Agreements	52,000	12,140	24,000	12,140	-49.4%	(11,860)
High Hanover Parking Facility Revenue	2,350,000	2,195,881	2,871,469	3,134,550	9.2%	263,081
High Hanover Parking Facility Passes	1,168,800	1,226,745	1,305,600	1,438,800	10.2%	133,200
Foundry Place Parking Facility Revenue	430,000	622,482	679,000	1,224,339	80.3%	545,339
Foundry Place Parking Facility Passes	523,500	509,027	747,600	921,600	23.3%	174,000
High Hanover Pass Reinstatement	750	180	750	750	0.0%	-
Foundry Place Pass Reinstatement	750	195	750	750	0.0%	-
Parking Sign Permits	-	50	-	-	0.0%	-
Parking Violations	1,000,000	1,461,925	1,380,000	1,380,000	0.0%	-
Immobilization Administration Fee	6,000	7,950	6,000	6,000	0.0%	-
Total Parking Revenues	**10,109,300**	**11,323,980**	**12,516,449**	**13,042,929**	**4.2%**	**526,480**
Transfer to Parking and Transportation	**(7,609,300)**	**(8,823,980)**	**(10,016,449)**	**(10,542,929)**	**5.3%**	**(526,480)**
General Fund Parking Revenues	**2,500,000**	**2,500,000**	**2,500,000**	**2,500,000**	**0.00%**	**-**
State Revenues						
Rooms and Meals Tax	2,080,000	2,232,998	2,224,421	2,318,945	4.2%	94,524
Highway Block Grant	441,000	442,998	442,500	466,868	5.5%	24,368
Bonded Debt-Middle School	740,973	740,974	740,973	740,974	0.0%	1
Total State Revenues	**3,261,973**	**3,416,970**	**3,407,894**	**3,526,787**	**3.5%**	**118,893**
American Rescue Plan Act (ARPA)	**2,183,054**	**2,183,054**	**-**	**-**	**0.0%**	**-**
Budgetary Use of Unassigned Fund Balance	**1,000,000**	**1,000,000**	**2,000,000**	**2,000,000**	**0.0%**	**-**
Supplemental Use of Unassigned Fund Balance	**-**	**-**	**400,000**	**-**	**-100.0%**	**(400,000)**
Use of Committed Fund Balance-Bond Premium	**-**	**-**	**131,519**	**-**	**-100.0%**	**(131,519)**
Use of Reserve for Property Appraisal	**100,000**	**100,000**	**100,000**	**100,000**	**0.0%**	**-**
Use of Reserve for Debt	**1,600,000**	**1,600,000**	**1,500,000**	**1,400,000**	**-6.7%**	**(100,000)**
Budgeted Property Tax Levy	**110,225,788**	**108,755,354**	**115,274,411**	**122,749,207**	**6.5%**	**7,474,796**
Total General Fund Revenues	**144,861,347**	**147,882,083**	**150,294,940**	**157,971,390**	**5.1%**	**7,676,450**
Add Overlay			**2,142,725**	**2,000,000**		
Add War Service Credits			**699,735**	**699,735**		
Total Property Tax Assessed			**118,116,871**	**125,448,942**	**6.2%**	**7,332,071**

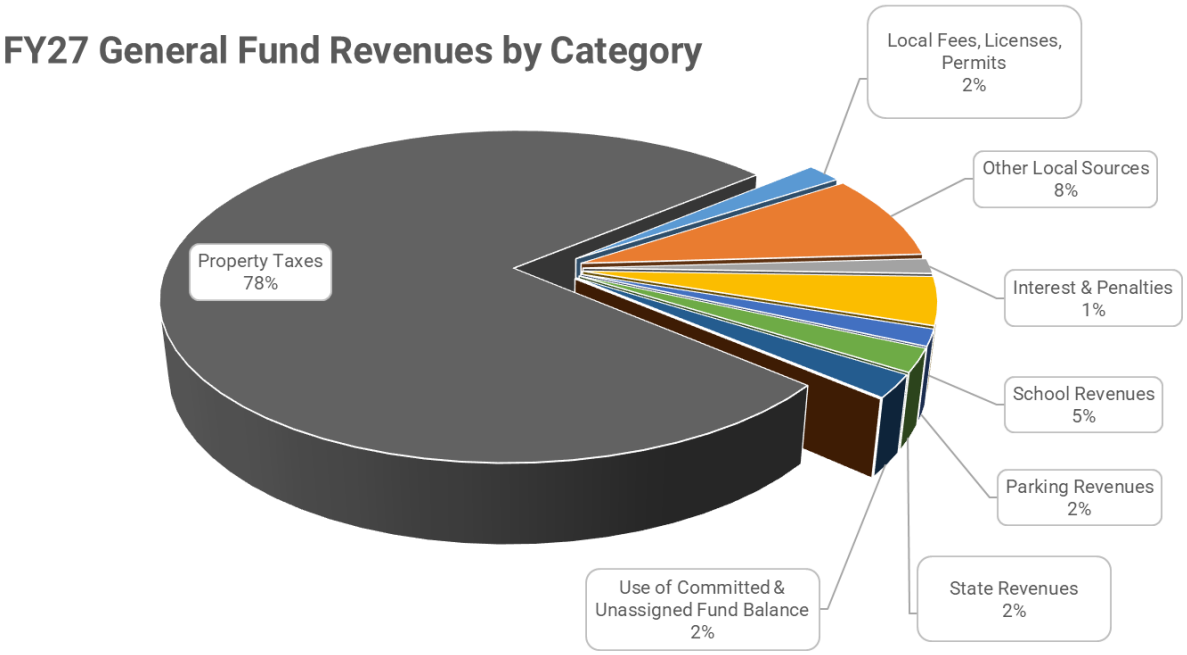
GENERAL FUND REVENUE SUMMARY

Municipal Revenues	**19,525,932**	**23,810,844**	**20,351,352**	**20,897,023**	**2.7%**	**545,671**
School Revenues	**6,964,600**	**7,015,861**	**7,129,764**	**7,298,373**	**2.4%**	**168,609**
State Revenues	**3,261,973**	**3,416,970**	**3,407,894**	**3,526,787**	**3.5%**	**118,893**
American Rescue Plan Act (ARPA)	**2,183,054**	**2,183,054**	**-**	**-**	**0.0%**	**-**
Use of Fund Balance	**2,700,000**	**2,700,000**	**4,131,519**	**3,500,000**	**-15.3%**	**(631,519)**
Budgeted Property Tax Levy	**110,225,788**	**108,755,354**	**115,274,411**	**122,749,207**	**6.5%**	**7,474,796**

General Fund Revenue Descriptions and Trends

The City of Portsmouth divides General Fund revenue sources into categories shown in the following table, which represents the budgeted General Fund revenues by category for FY23 through FY27.

	FY23 BUDGET	FY24 BUDGET	FY25 BUDGET	FY26 BUDGET	FY27 BUDGET	FY27 % of Total
Local Fees, Licenses, Permits	1,888,300	2,111,600	2,474,600	2,949,600	2,979,600	2%
Other Local Sources	11,237,714	11,753,766	12,061,532	12,431,752	13,117,423	8%
Interest & Penalties	871,491	1,570,000	2,489,800	2,470,000	2,300,000	1%
School Revenues	6,745,978	6,863,400	6,964,600	7,129,764	7,298,373	5%
Parking Revenues	2,412,305	2,500,000	2,500,000	2,500,000	2,500,000	2%
State Revenues	7,498,195	3,081,973	3,261,973	3,407,894	3,526,787	2%
Use of Committed & Unassigned Fund Balance	3,450,000	5,768,379	2,700,000	3,731,519	3,500,000	2%
American Rescue Plan Act (ARPA)	-	-	2,183,054	-	-	0%
Property Taxes	98,320,928	104,974,257	110,225,788	115,274,411	122,749,207	78%
Total Revenue	$132,424,911	$138,623,375	$144,861,347	$149,894,940	$157,971,390	



Major Revenue Sources for the City are property taxes, school tuition, parking related revenues, Pease Development Authority airport district services fees, motor vehicle permits, and building inspection permits. The following includes descriptions of all General Fund revenues as well as budget to actual trends (graphed) for major revenue sources along with the methodology used to forecast the estimated revenues.

Local Fees, Licenses, Permits:

Revenue raised from locally administered fees, licenses, and permits are collected by a variety of departments. Fees charged, as well as statistics for each fee, are listed in

Appendix III of this budget document. Local fees are administered to offset administrative costs associated with providing a specific service.

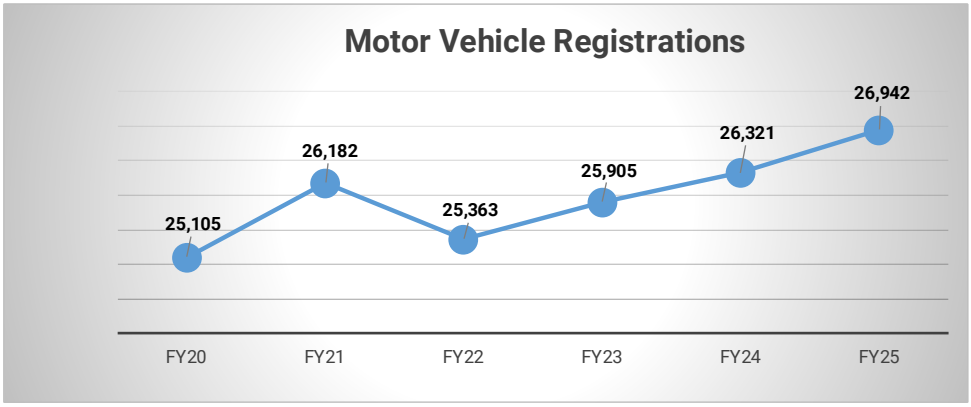
Other Local Sources:

- **Payment In Lieu of Taxes (PILOT) –** Payments made to the City by otherwise nontaxable entities; these payments help alleviate the financial impact created by the entity.

- **Motor Vehicle Permit Preparation Fees –** A $2.00 Clerk fee is charged for each motor vehicle registration (RSA 261:152). A $3.00 Agent fee is charged for each motor vehicle registration when the state portion is completed (RSA 261:74-d).

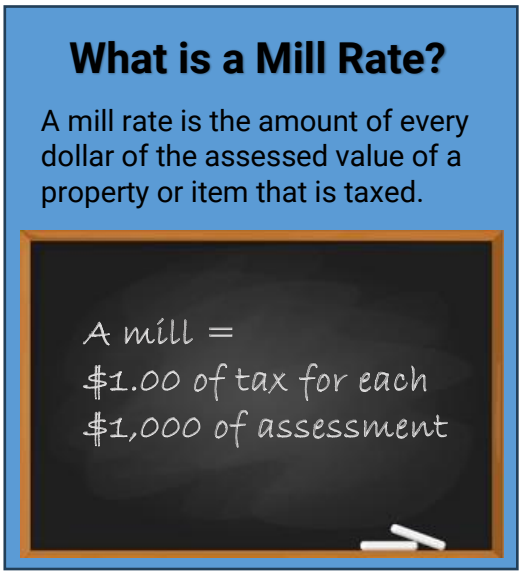
- **Motor Vehicle Permits –** Registration permits for motor vehicles are based on the year and list price of the vehicle (RSA 261:153). Following are registered vehicle numbers for previous fiscal years:

Number of Registrations	
FY25	26,942
FY24	26,321
FY23	25,905
FY22	25,363
FY21	26,182
FY20	25,105

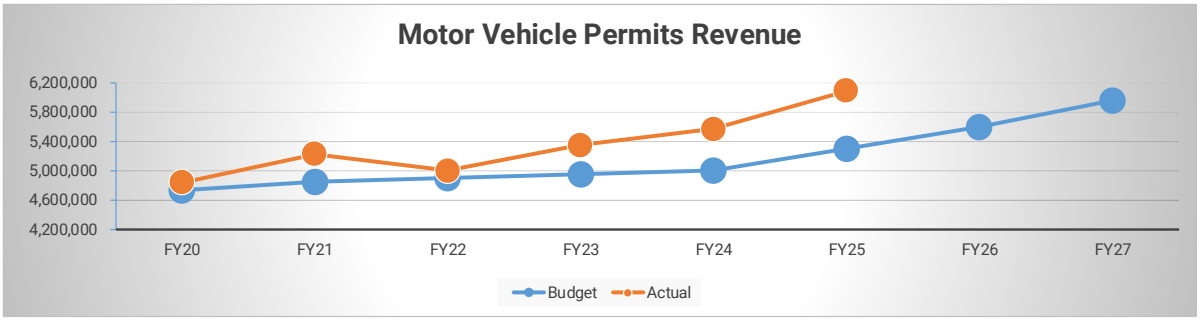


State Statute sets the motor vehicle fee as follows:

- 18 mills on each dollar of the maker's list price for current model year vehicle
- 15 mills on each dollar of the maker's list price for the first preceding model year vehicle
- 12 mills on each dollar of the maker's list price for the second preceding model year vehicle
- 9 mills on each dollar of the maker's list price for the third preceding model year vehicle
- 6 mills on each dollar of the maker's list price for the fourth preceding model year vehicle
- 3 mills on each dollar of the maker's list price for the fifth preceding model year vehicle and any model year prior thereto



Revenue produced is a direct product of how many vehicles are registered, the vehicle's value, and the vehicle's age. Revenue is determined using quantitative forecasting trend analysis.

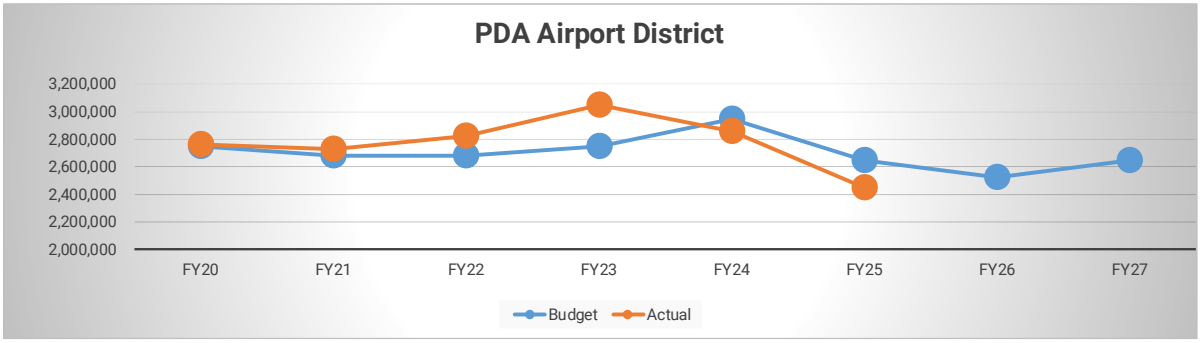


	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Budget	4,730,000	4,850,000	4,900,000	4,950,000	5,000,000	5,300,000	5,600,000	5,950,000
Actual	4,835,658	5,226,849	5,000,874	5,345,495	5,564,555	6,088,028		

- **Title Applications –** For preparation, examination, record keeping, and filing of application for certificate of title (RSA 261:4), the City collects $2 for each application.

- **Boat Agent and Collection Fees** – A $5.00 fee is charged for each boat registration processed (RSA 270-E). And a $1.00 fee charged for the collection (RSA 72-A:4) of each boat fee as set forth by RSA 72-A:3.

- **PDA Airport District** – A Municipal Service Agreement (MSA) effective July 1, 1998, allows for a service cost to be collected by the City on property within the Airport District of the Pease Development Authority (PDA). The Service Cost is an amount equal to the amount that would have been paid annually as Property Tax excluding any school tax component in respect to such property (RSA 12-G). The City Council voted on November 16, 2015, to accept a partial waiver of the Municipal Service Fee on the property occupied by the General Services Administration (GSA). The GSA will pay $0.75 per square foot versus payment based on value. The Finance Department projects the estimated revenue in accordance with the MSA by factoring the assessed valuation of all properties located in the Airport District by the estimated tax rate, less local and State school tax components.



	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Budget	2,750,000	2,680,000	2,680,000	2,750,000	2,945,000	2,650,000	2,526,000	2,650,000
Actual	2,765,894	2,726,229	2,825,878	3,052,158	2,856,604	2,451,250		

- **Water/Sewer Overhead** – A calculation of the Water and Sewer Divisions' usage of General Government employees and office space which is reimbursed to the General Fund from the Enterprise Funds.

- **Dog Licenses** – There is an annual License Fee (RSA 466). Of each license fee: $2.00 goes to the State of New Hampshire Animal Population Fund; $0.50 goes to the State of New Hampshire General Fund; and $5.00 remains with the local municipality.

- **Marriage Licenses –** $50 is collected for issuing a Marriage License with $43 remitted to the State and $7 remaining with the City (RSA 457:29).

- **Certificates-Birth, Death, and Marriage** – The City collects a $15 fee per record in advance from individuals requesting any copy or verification of vital records (RSA 5-C:10). Subsequent requests are a $10 fee per record.

- **Cable Franchise Fee** – The Portsmouth Cable Franchise Agreement between the City and local cable television provider Portsmouth Public Media (PPMtv) stipulates that a 5% franchise fee will be charged to local cable television subscribers. The City Council voted on August 3, 2009, to allow any franchise fee collected over $360,000 to be directed to the Cable Television Public Access Charitable Trust. The amount directed to the trust in FY25 for FY26 was $48,000.

- **Handgun Permits** – Revenues are received when the Chief of Police issues a Handgun Permit if the applicant is a suitable person to be licensed (RSA 159:6).

- **Police Outside Detail** – The overhead portion received from the rate charged to vendors when a police detail is used.

- **Ambulance Fees** – City Ordinance Chapter 5: Article VI, Section 601 establishes the rate for which emergency medical services shall be charged by the Fire Department.

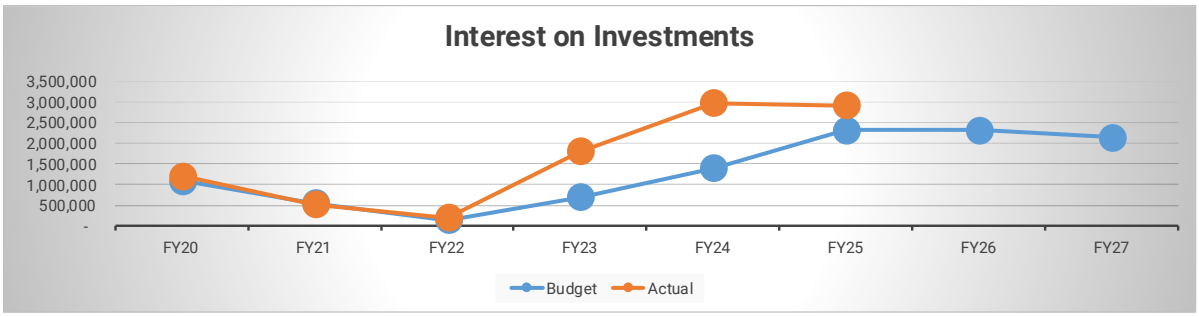
- **Welfare Dept. Reimbursements** – Reimbursements come from federal or State agencies if a welfare recipient becomes eligible for retroactive Social Security or Medicaid, from liens on legal settlements and on real property, from other New Hampshire towns which may be financially responsible for the recipient, or directly from recipients if they become able to reimburse (RSA 165).

Interest and Penalties:

- **Interest on Taxes** – Property taxes are received semiannually. An 8% per annum interest rate is charged upon all property taxes not received by the due date. The interest rate increases to 14% per annum upon the execution of a real estate tax lien until payment is made in full (RSA 76:13 & RSA 80:69).

- **Interest on Investments** – This is the amount of interest earned on deposits.

  Research of predicted future investment interest rates and forecasting of cash balances are used to estimate interest revenue for the coming fiscal year.

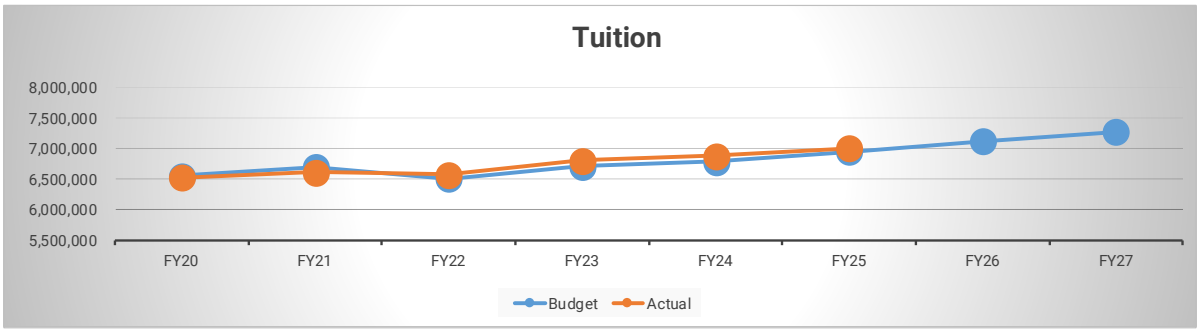


	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Budget	1,100,000	550,000	150,000	700,491	1,400,000	2,319,800	2,320,000	2,150,000
Actual	1,205,712	526,494	201,845	1,812,447	2,976,173	2,927,354		

School Revenues:

- **Tuition** – Tuition is received each semester from SAU 50 communities: Greenland, New Castle, Newington, and Rye. This is the City's second largest General Fund Revenue source, with property taxes being the largest. Tuition is estimated for the number of students scheduled to attend from the sending communities. Both the amount per student to be charged to neighboring communities and the number of students to be sent to the Portsmouth schools are estimated for budgetary purposes.

Estimated revenues are determined in accordance with the Area Agreement with SAU50. The forecasting model incorporates future student population as well as estimated current fiscal year expenditures to project the estimated tuition revenue.



	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Budget	6,556,500	6,704,200	6,510,880	6,711,920	6,783,400	6,954,600	7,119,764	7,278,373
Actual	6,525,420	6,613,787	6,577,471	6,810,047	6,887,356	7,011,762		

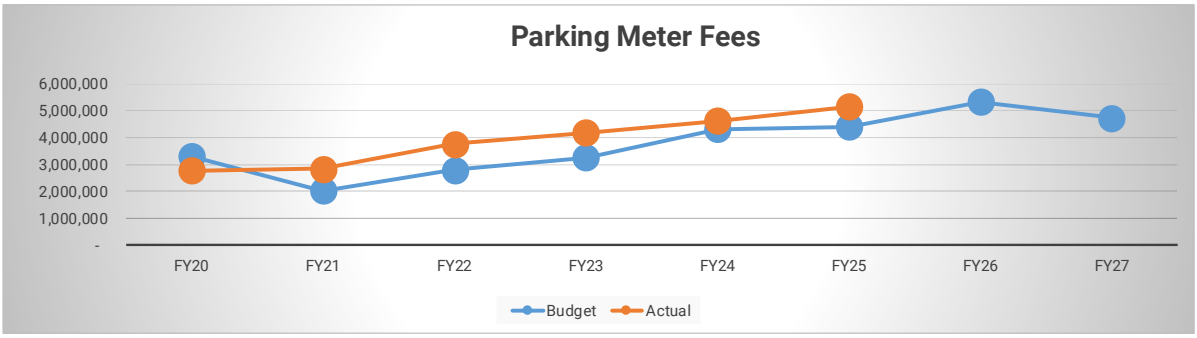
- **Other Sources** – The majority of School revenue produced in Other Sources is received from rent charged to organizations for utilizing school buildings for special functions. In some fiscal years, there are premium holidays issued by one or more insurance carriers. A premium holiday is a refund from a previous fiscal year premium payment due to cost avoidance.

Parking Revenues:

- **Parking Meter Fees** – City Ordinance Chapter 7: There are 868 metered parking spaces throughout the City. Under the Stay and Pay pricing ordinance (effective March 18, 2024), the City charges $2.00 per hour for each of the first three hours and $5.00 per hour thereafter. Payment for resident and visitor use of the City Parking inventory is enforced as follows: Monday through Saturday 9am to 8pm and Sunday from Noon to 8pm.

- **ParkMobile Smartphone App –** Residents and visitors are encouraged to take advantage of ParkMobile, a smartphone-based parking payment application. ParkMobile can be downloaded for free and is used to initiate and/or extend active parking sessions through the user's personal device. Qualified residents are eligible to receive discounted parking rates using the ParkMobile app.

  Parking meter fees revenue is determined using quantitative forecasting trend analysis.

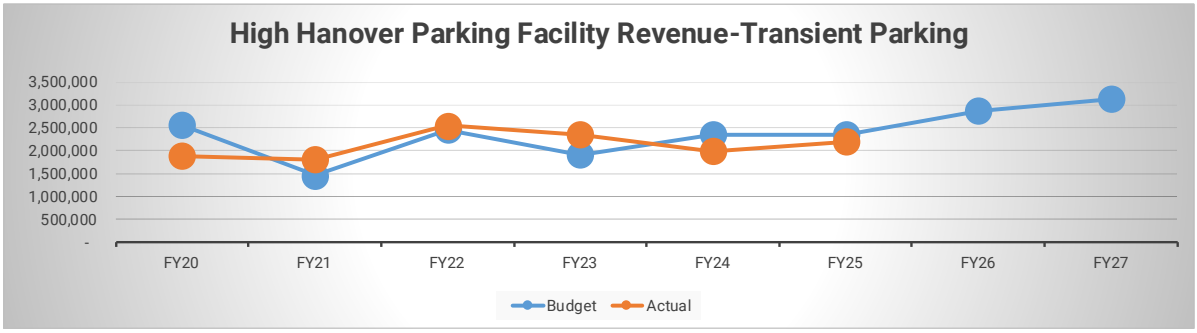


	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Budget	3,306,000	2,029,175	2,783,750	3,250,000	4,310,000	4,400,000	5,319,280	4,728,000
Actual	2,774,217	2,824,415	3,769,231	4,189,513	4,629,494	5,143,247		

- **Parking Metered Space Rental –** City Ordinance Chapter 7: The Department of Public Works may issue to a contractor or person actively engaged in construction and repair work a temporary permit for exclusive use of a metered parking space for the parking of a vehicle or other equipment being used in construction or repair work ($50 per day).

- **High Hanover Parking Facility Revenue** – **Transient Parking**: City Ordinance Chapter 7: Transient Parking refers to revenue from non-monthly pass (transient) customers in the High-Hanover Parking Facility. The FY27 fee schedule (see Appendix III) proposes a change to the hourly rate from $2.00 to $3.00 hourly. Sunday parking for Qualified residents has a FY27 proposed fee change of $5.00 to $8.00 all day. A rehabilitation project during FY23-FY26 closed 33% of spaces each year.

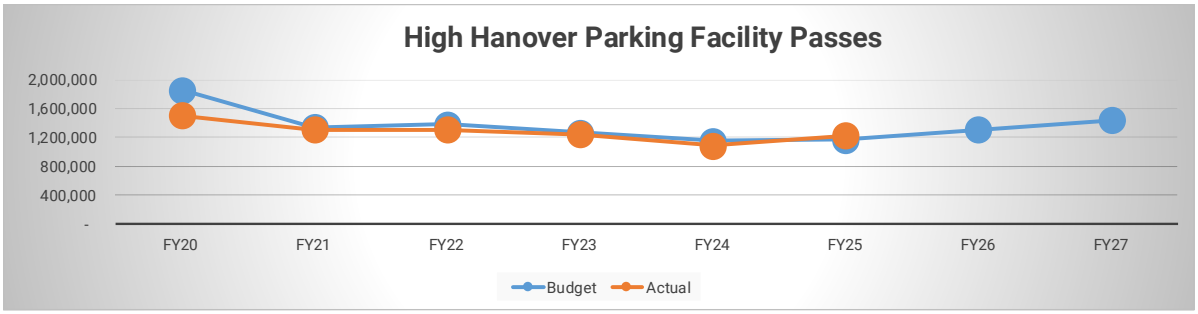
  As with Parking Meters, Parking Garage revenue is determined using quantitative forecasting trend analysis.



	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Budget	2,561,875	1,458,701	2,456,500	1,909,000	2,350,000	2,350,000	2,871,469	3,134,550
Actual	1,885,976	1,805,836	2,549,787	2,357,141	1,993,811	2,195,881		

- **High Hanover Parking Facility Revenue** – **Monthly Passes**: City Ordinance Chapter 7: The fee schedule (see Appendix III) has the non-resident monthly pass rate at $300 per month with the resident monthly rate at $200. A rehabilitation project during FY23-FY26 closed approximately 33% of spaces each year.

High Hanover Parking Facility Pass revenue is determined using quantitative forecasting trend analysis.



	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Budget	1,852,500	1,337,700	1,377,900	1,265,100	1,150,000	1,168,800	1,305,600	1,438,800
Actual	1,506,888	1,308,849	1,304,841	1,239,062	1,088,839	1,226,745		

- **Foundry Place Parking Facility Revenue – Transient Parking**: City Ordinance Chapter 7: Transient Parking refers to revenue from non-pass (transient) customers in the Foundry Place Parking Facility. FY27 rates are proposed to change from $1.00 to $2.00 per hour. Qualified residents can park for free on Sundays.

- **Foundry Place Parking Facility Revenue – Monthly Passes**: City Ordinance Chapter 7: The FY27 fee schedule (see Appendix III) proposes a change to the monthly non-resident pass rate from $200 to $300 per month, as well as a change to the resident rate at $100 to $200 per month.

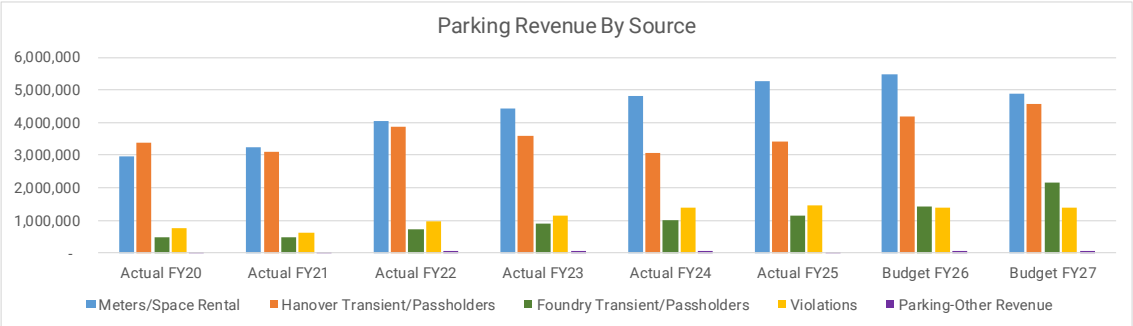
- **Pass Reinstatement Fee –** City Ordinance Chapter 7: This is an administrative fee to re-issue passes to leaseholders that have misplaced their original card or when payment is not received by the due date.

- **Parking Violations** – City Ordinance Chapter 7: These revenues are payments received from violations of parking ordinances.

- **Immobilization Administration Fee** – City Ordinance Chapter 7: Reimbursement received from City expenses incurred to immobilize (boot) a vehicle.

- **Transfer to Parking and Transportation Fund –** Annually, any revenue more than $2,500,000 is recorded in the Parking & Transportation Fund for operations and capital needs.

The table below depicts the total history of parking and transportation revenue by category.



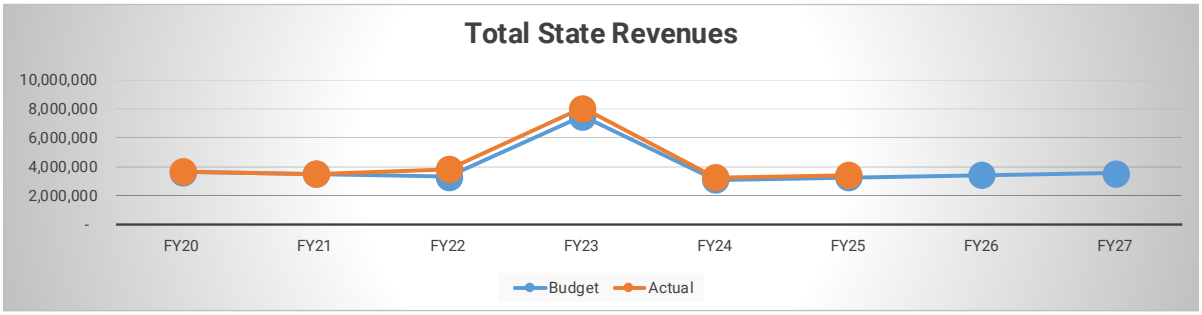
	Actual FY20	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26	Budget FY27
Meters/Space Rental	2,978,042	3,249,526	4,049,846	4,415,963	4,812,929	5,266,281	5,479,280	4,888,000
Hanover Transient/Passholders	3,392,864	3,114,686	3,854,628	3,596,203	3,082,650	3,422,626	4,177,069	4,573,350
Foundry Transient/Passholders	472,718	475,844	721,657	904,713	1,009,266	1,131,509	1,426,600	2,145,939
Violations	768,952	611,556	980,874	1,153,790	1,377,948	1,461,925	1,380,000	1,380,000
Parking-Other Revenue	9,666	13,569	68,155	56,680	77,117	41,639	53,500	55,640
Total Parking Revenue	**7,622,242**	**7,465,181**	**9,675,160**	**10,127,349**	**10,359,910**	**11,323,980**	**12,516,449**	**13,042,929**

State Revenues:

- **Highway Block Grant** – Each fiscal year, the Commissioner of the State Department of Transportation allocates an amount not less than 12% of the total toll revenue and motor vehicle fees collected in the preceding fiscal year to a local highway aid fund (RSA 235:23). The fund is distributed to each community where one-half of the amount is based on the proportion which the mileage of regularly maintained class IV and V highways in each municipality bears to the total of such mileage in the state, and one-half of the amount is based on the local community's population as a percentage of the State's population.
- **School Building Aid** – The City has received aid in the amount of 55% of capital costs for the High School, 40% for the Middle School, and 30% on Elementary school portions of principal payments made during the fiscal year on debt attributed to those schools (RSA 198-15). Today, the City is receiving Middle School Building Aid, in the amount of $740,973 for FY27.
- **Rooms and Meals Tax** – Disposition of revenue from the State is based on a local community's population as a percentage of the State's population (RSA 78 –A:26). The RSA directs disposition levels of 30% of the tax collected to communities, leaving 70% for the State. This law changed for the December 2021 disposition. The previous law was for a goal of 40% disposition to communities which was never obtained.

State of NH
Rooms and Meals Tax Distribution History

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Rooms & Meals Tax Revenue after Adminstration and deduction to the Education Trust	$360,802,560	$325,290,451	$333,812,506	$403,416,449	$435,702,556	$455,360,991	$467,321,863
(Increase from previous FY)	4.94%	-9.84%	2.62%	20.85%	8.00%	4.51%	2.63%
Previous FY Rooms & Meals Tax Revenue	$343,811,441	$360,802,560	$325,290,451	$333,812,506	$403,416,449	$435,702,556	$455,360,991
	FY 2020	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
Total Amount to be Distributed	$68,805,057	$68,805,057	$100,143,752	$121,024,935	$130,710,767	$136,608,297	$140,196,559
Adjustment to previous FY distribution					$196,500		
(Increase from previous FY)	0.00%	0.00%	45.55%	20.85%	8.17%	4.51%	2.63%
Distributed by Population							
Total Population	1,356,265	1,359,518	1,377,529	1,388,779	1,395,231	1,402,054	1,409,032
Portsmouth	22,166	22,206	22,548	22,252	22,176	22,918	23,306
Portsmouth %	1.63%	1.63%	1.64%	1.60%	1.59%	1.63%	1.65%
Portmouth $ Share	$1,124,349	$1,123,683	$1,639,197	$1,938,850	$2,080,659	$2,232,998	$2,318,945
(Per RSA 78-A:26)							
State of NH	80.93%	78.85%	70.00%	70.00%	70.00%	70.00%	70.00%
NH Communities	**19.07%**	**21.15%**	**30.00%**	**30.00%**	**30.00%**	**30.00%**	**30.00%**
Portmouth Share of Total Meals and Rooms collected	**0.31%**	**0.35%**	**0.49%**	**0.48%**	**0.48%**	**0.49%**	**0.50%**



	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Budget	3,607,246	3,489,429	3,298,195	7,498,195	3,081,973	3,261,973	3,407,894	3,526,787
Actual	3,683,731	3,504,393	3,822,686	8,047,129	3,254,912	3,416,970		

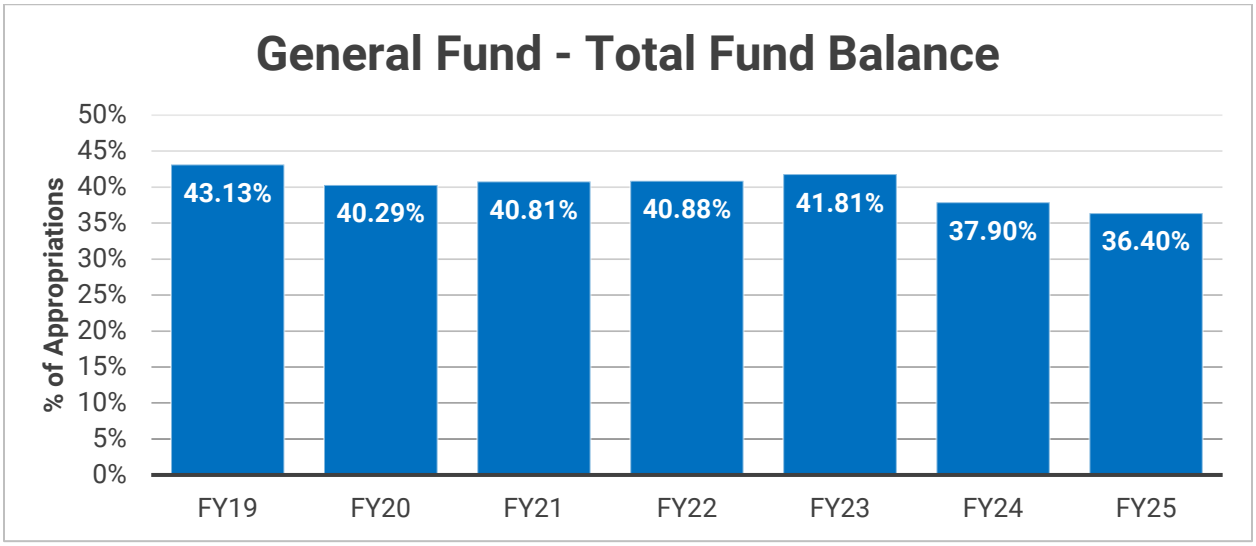
American Rescue Plan Act – State and Local Fiscal Recovery Funds (ARPA-SLFRF):

In 2021, the City was awarded a one-time allocation of $12.88 million in ARPA funds. To date, 100% of these funds have been allocated for eligible projects by current and previous City Council actions. The City obligated all funds by the deadline of December 2024 and has until December 2026 to expend 100% of the funds. As of the end of FY25, the City has expended approximately $11.92 million in ARPA funds. In FY25, the City used $2,183,054 of American Rescue Plan Act-State and Local Fiscal Recovery Funds (ARPA-SLFRF) under the Revenue Loss category.

Fund Balance:

Annually, the City utilizes Fund Balance to offset property taxes. The use of Fund Balance from Committed, Assigned, and Unassigned Fund Balance is appropriated during the budget process. Once the budget is adopted, a supplemental appropriation from Fund Balance may be made for a specific purpose after a public hearing and a two-thirds (2/3) majority vote by the City Council. An approved supplemental appropriation amends the adopted budget.

The following table depicts the percentage of Total Fund Balance to General Fund appropriations. The City has been able to maintain a strong Total Fund Balance for several years.



Budgetary and Supplemental Use of Committed, Assigned, and Unassigned Fund Balance

	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	Total use of Fund Balance FY20-FY27
Committed									
Reserve Tax Appraisal - Budgeted	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000	900,000
Reserve-Bond Premium - Supplemental									-
Reserve-Bond Premium - Budgeted					128,379		131,519		259,898
Reserve for Future Debt Service - Budgeted	1,950,000	1,900,000	1,900,000	1,700,000	1,700,000	1,600,000	1,500,000	1,400,000	13,650,000
Settlement-McIntyre			500,000						500,000
Design/Engineering/Operations-McIntyre			880,000						880,000
Budgeted Use of Fund Balance	400,000			1,000,000	2,500,000	1,000,000	2,000,000	2,000,000	8,900,000
Use of Committed Fund Balance	**2,500,000**	**2,050,000**	**3,380,000**	**2,800,000**	**4,428,379**	**2,700,000**	**3,731,519**	**3,500,000**	**25,089,898**
Unassigned									
Community Campus Operation-Supplemental			116,000						116,000
Skateboard Park-Supplemental			2,200,000						2,200,000
McIntyre Design		150,000		150,000					300,000
Collective Bargaining - Supplemental					890,000				890,000
DSA Settlement-Supplemental				500,000					500,000
Outside Cousel-Supplemental					450,000		400,000		850,000
Use of Unassigned Fund Balance	**-**	**150,000**	**2,316,000**	**650,000**	**1,340,000**	**-**	**400,000**	**-**	**4,856,000**
Total Use of Fund Balance	**2,500,000**	**2,200,000**	**5,696,000**	**3,450,000**	**5,768,379**	**2,700,000**	**4,131,519**	**3,500,000**	**29,945,898**
								Average Use FY20-FY27 (8 Years)	**3,743,237**

Property Taxes:

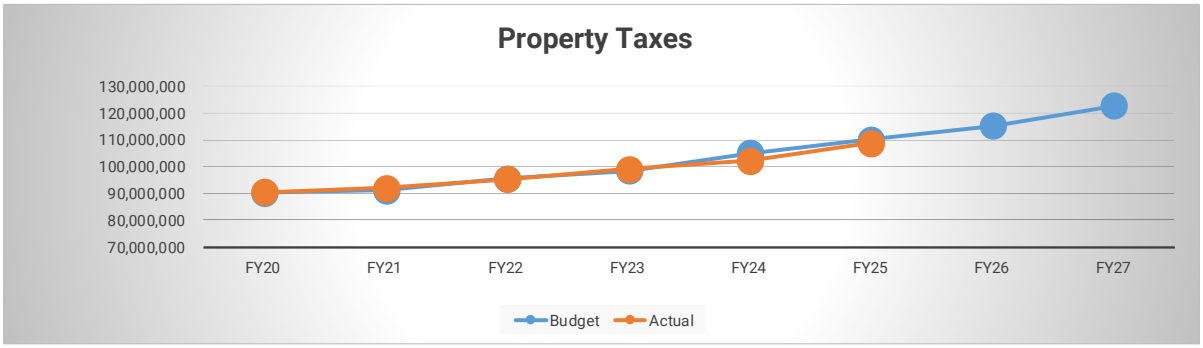
- **Property Taxes** – Property taxes are Portsmouth's largest revenue source. The City levies and collects taxes according to State law. Property taxes are an ad valorem tax (Latin for according to value). There are approximately 9,232 residential and commercial properties assessed taxes within the City. The amount of property tax levied is directly related to the amount of appropriation less all other revenues estimated. Budgeted property tax revenue is estimated to be $122,749,207 in the FY27 Budget Document.

- The Tax Assessor is mandated to assess all property at its market value as of April 1 of each year making a tax year April 1 to March 31 while the Fiscal Year is July 1 to June 30. The City issues tax bills twice a year, due December 1 and June 1.



Assessed Value	FY21	FY22	FY23	FY24	FY25	FY26
With Utilities	6,301,589,965	6,398,641,017	6,493,196,779	6,577,145,132	10,078,592,037	10,276,117,674
% change from previous FY	2.4%	1.5%	1.5%	1.3%	53.2%	2.0%
Without Utilities	6,119,299,314	6,206,197,538	6,303,308,294	6,394,367,400	9,810,510,386	9,995,586,917
% change from previous FY	2.3%	1.4%	1.6%	1.4%	53.4%	1.9%
State Equalized for Debt Limits	7119904456	8,082,803,530	9,241,627,093	10,017,304,588	10,559,663,738	
% change from previous FY	6.0%	13.5%	14.3%	8.4%	5.4%	
% of County Value	11.46%	11.40%	11.14%	10.87%	10.96%	
Tax Rate						
Town Rate	6.83	7.02	7.59	7.17	4.98	5.26
Local School	5.07	5.18	5.40	6.33	4.49	4.57
State School	1.90	1.94	1.36	1.78	1.13	1.10
County	0.90	0.89	0.85	0.85	0.58	0.58
Total Rate	14.70	15.03	15.20	16.13	11.18	11.51
% change from previous FY		2.2%	1.1%	6.1%	-30.7%	3.0%

Budgeted Property Tax is calculated by taking total budgeted expenditures less total estimated other revenues.



	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Budget	90,144,978	91,213,483	95,439,444	98,320,928	104,974,257	110,225,788	115,274,411	122,749,207
Actual	90,409,634	91,963,715	95,252,785	99,102,053	102,172,543	108,755,354		

CITY OF PORTSMOUTH
WATER FUND
ESTIMATED AND ACTUAL REVENUES
FOR FISCAL YEARS 2025-2027

	BUDGETED REVENUES FY25	ACTUAL REVENUES FY25	BUDGETED REVENUES FY26	BUDGETED REVENUES FY27	%% CHANGE	$$ CHANGE
WATER CONSUMPTION						
MUNICIPAL	247,453	163,053	269,725	190,493	-29.4%	(79,232)
COMMERCIAL TYPE 1	4,041,028	3,976,510	4,254,720	4,801,588	12.9%	546,868
INDUSTRIAL TYPE 1	1,733,019	1,555,369	1,738,991	1,852,966	6.6%	113,975
RESIDENTIAL TYPE 1	3,776,623	3,297,132	3,788,479	3,443,533	-9.1%	(344,946)
TOTAL WATER CONSUMPTION	**9,798,123**	**8,992,064**	**10,051,915**	**10,288,580**	**2.4%**	**236,665**
OTHER FEES						
HYDRANT RENTAL INCOME	426,400	403,600	453,050	468,000	3.3%	14,950
MONTHLY FIXED CHARGE	726,413	721,139	726,687	1,747,365	140.5%	1,020,678
UTILITY REVENUE	278,568	151,815	303,639	381,582	25.7%	77,943
FIRE SERVICES	667,099	682,018	668,657	668,657	0.0%	-
JOB WORKED SERVICES	100,000	75,526	100,000	100,000	0.0%	-
BACKFLOW TESTING	125,000	129,700	125,000	225,000	80.0%	100,000
SERVICE CHARGES-SPECIAL	32,000	31,758	32,000	32,000	0.0%	-
CAPACITY USE SURCHARGE	140,000	94,701	140,000	140,000	0.0%	-
MISCELLANEOUS BILLING	60,000	67,051	60,000	60,000	0.0%	-
TOTAL OTHER FEES	**2,555,480**	**2,357,308**	**2,609,033**	**3,822,604**	**46.5%**	**1,213,571**
SPECIAL AGREEMENTS						
LSL INVENTORY GRANT	-	75,000	-	-	0.0%	-
PLANNING GRANT - ARPA	-	8,105	-	-	0.0%	-
DWGW TRUST FUND GRANT	-	764,000	-	-	0.0%	-
AF - OPERATIONS	1,152,820	391,896	1,100,172	1,186,594	7.9%	86,422
TOTAL SPECIAL AGREEMENTS	**1,152,820**	**1,239,001**	**1,100,172**	**1,186,594**	**7.9%**	**86,422**
OTHER FINANCING SOURCES						
INTEREST ON INVESTMENTS	385,000	557,374	360,000	335,000	-6.9%	(25,000)
BOND PREMIUM AMORTIZATION	245,204	272,800	298,333	285,000	-4.5%	(13,333)
TOTAL OTHER FINANCING SOURCES	**630,204**	**830,174**	**658,333**	**620,000**	**-5.8%**	**(38,333)**
TOTAL: FULL ACCRUAL REVENUES	**14,136,627**	**13,418,547**	**14,419,453**	**15,917,778**	**10.4%**	**1,498,325**
CASH REQUIREMENT ADJUSTMENTS						
BOND PREMIUM AMORTIZATION	(245,204)	(272,800)	(298,333)	(285,000)	-4.5%	13,333
USE OF UNRESTRICTED NET POSITION	1,226	-	842,236	-	-100.0%	(842,236)
SPECIAL AGREEMENT - CON EDISON	42,000	42,000	42,000	0	-100.0%	(42,000)
TOTAL CASH REQUIREMENT ADJUSTMENTS	**(201,978)**	**(230,800)**	**585,903**	**(285,000)**	**-148.6%**	**(870,903)**
TOTAL WATER FUND	**13,934,649**	**13,187,747**	**15,005,356**	**15,632,778**	**4.2%**	**627,422**

Water Fund Revenue Descriptions and Trends

The City of Portsmouth Water Fund operates as a financially self-supporting enterprise fund. It is expected that revenues generated from rates, fees, and retained earnings will sustain the cost of all operations and any debt service; no General Fund (local tax) support is expected. Revenue sources for the City of Portsmouth Water Fund are classified into five categories:

1) Water Consumption Revenues
2) Other Fees
3) State Revenues
4) Special Agreements
5) Other Financing Sources

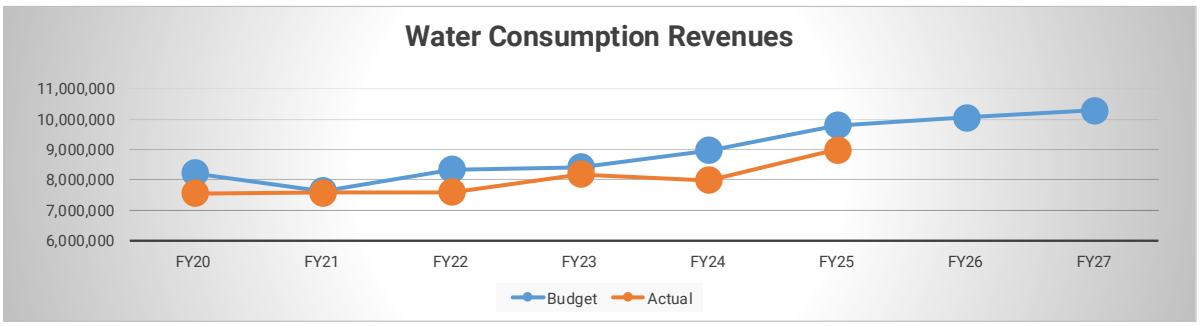
Following are descriptions of all Water Fund revenues with budget to actual trends (graphed) for major revenue sources.

Water Consumption Revenues:

- **Water Consumption Revenues** – City Ordinance Chapter 16: Revenue generated from water consumption by customers is the primary cash flow for the division. Fluctuations in this revenue source while expected are unpredictable and difficult to budget. The Water Fund will recognize a surplus in revenues when demand is higher and a deficit when demand drops.

- Water consumption revenues are subcategorized into four customer classes: municipal, residential, commercial, and industrial. The City Council approves through a budget resolution all changes in the water rate. The City is proposing for FY27 a three-tier rate model for water revenues to recover the operating and capital costs of the system. The following table is a history of water consumption revenues not including minimum charges.

Water consumption revenue is determined using quantitative forecasting trend analysis utilizing user rates and consumption history.



	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Budget	8,222,671	7,638,428	8,332,074	8,417,078	8,972,644	9,798,123	10,051,915	10,288,580
Actual	7,542,824	7,569,161	7,595,058	8,174,360	7,974,432	8,992,064		

Other Fees:

- **Public Hydrant Fees** – Revenues generated for providing water for public fire service to all municipalities served by the Water Division. The $425 per public hydrant fee is collected from the following towns: Greenland, Madbury, New Castle, Newington, Rye, and the City of Portsmouth General Fund. There is a recommended increase in fee for FY27 to $450.

  Projections of this revenue are predictable; the only events that affect a change are the removal or installation of fire hydrants.

- **Monthly Fixed Charge** – Revenues generated by monthly charges for the ongoing maintenance and service of meters. Fees are applied based on the size of the meter located on the property as stated below. Meter fees were restructured as a new monthly fixed charge for FY27 to align rates with the way customers use the system and the costs they impose.

Monthly Fixed Charge

5/8" Meter	$ 10.94
3/4" Meter	$ 10.94
1" Meter	$ 18.23
1 ½" Meter	$ 36.47
2" Meter	$ 58.35
3" Meter	$ 127.64
4" Meter	$ 218.82
6" Meter	$ 492.33
8" Meter	$ 583.51
10" Meter	$ 1,531.71

- **Utility Revenue** – Revenue generated through wholesale utility agreements with the Rye and New Castle Water Districts.

- **Private Fire Service** – City Ordinance Chapter 16: Many commercial and residential properties have a water service connection for their fire sprinkler system. The fee is based on the size of the fire service pipe entering the property. The Water Fund has increased the anticipated revenue generated from this source based on a reassessment by the Water Rate Study which recommended that the fees for the larger services be incrementally increased over multiple years.

- **Job Worked Services** – City Ordinance Chapter 16: Services rendered by the Water Division maintenance department for the repair or construction of services in which an identified customer will be responsible for the costs. Services billed to individual customers include repair of vehicular damage to City property, repair of water service on private property, and upgrades to existing service at property. Services are

rendered on demand, thus making the revenue unpredictable from year to year. The fund has had revenues of approximately $60,000-$200,000 over the past five years.

- **Backflow Testing Fees** – City Ordinance Chapter 16: It shall be the duty of the customer-user at any premises where backflow prevention devices are installed to have certified inspections and operational tests made at least twice per year. The Water Division will assess a fee for the inspection and testing of these devices.

- **Service Charges Fees** – City Ordinance: Revenues from charges assessed to customers for special requests. Charges include final bill request, turn-on/off water service to a property, meter testing, frozen meter charges, and returned check fee.

- **Penalty Income** – Water bills are due and payable upon presentation. Implementation of monthly billing effective FY11, combined with other collection processes, has eliminated the assessment of penalty charges. The City is forecasting no income from this source.

- **Capacity Use Surcharges** – Revenues imposed on new customers joining the City's water and sewer system to recover capital investments made by the City. Water capacity use surcharge rates were increased in FY27 to align with industry standards to recover costs.

- **Miscellaneous Income** – Revenue from unexpected events considered to be unique and unlikely to occur again in the future. Events include photocopying, sale of maps, water testing for a customer, and new connection fees.

State Revenues:

- **State Grant Program** – RSA 486-A:3 Revenue received from the State of New Hampshire for funding water works projects to meet the surface water treatment rules of the EPA. The Water Fund continues to monitor opportunities to apply for grants as they become available. The City expects no revenue in FY26 from this program.

Other Financing Sources:

- **Interest on Investments** – The amount of interest earned on deposits.

- **Budgetary Use of Unrestricted Net Position** – The budgeted use of fund balance is typically used to stabilize rate increases from year to year. The Water Division will utilize $0 of unrestricted net position in FY27 due to the restructuring of rates and fees to cover the costs of operating and capital needs.

CITY OF PORTSMOUTH
SEWER FUND
ESTIMATED AND ACTUAL REVENUES
FOR FISCAL YEARS 2025-2027

	BUDGETED REVENUES FY25	ACTUAL REVENUES FY25	BUDGETED REVENUES FY26	BUDGETED REVENUES FY27	%% CHANGE	$$ CHANGE
SEWER CONSUMPTION						
MUNICIPAL	231,097	243,358	298,412	290,290	-2.7%	(8,122)
OTHER UTILITIES	546,985	333,727	568,864	400,000	-29.7%	(168,864)
COMMERCIAL TYPE 1	8,298,793	8,321,571	8,630,745	9,018,129	4.5%	387,385
INDUSTRIAL TYPE 1	3,594,122	3,036,056	3,737,887	3,728,982	-0.2%	(8,905)
RESIDENTIAL TYPE 1	7,643,959	7,588,406	7,949,718	9,610,265	20.9%	1,660,547
TOTAL SEWER CONSUMPTION	**20,314,957**	**19,523,117**	**21,185,626**	**23,047,666**	**8.8%**	**1,862,041**
MISCELLANEOUS FEES						
MONTHLY FIXED CHARGE	-	-	-	891,845	0.0%	891,845
JOB WORKED SERVICES	5,000	350	5,000	-	-100.0%	(5,000)
SEPTAGE	225,000	219,065	225,000	225,000	0.0%	-
PERMITS	35,000	57,917	35,000	35,000	0.0%	-
CAPACITY USE SURCHARGE	275,000	150,633	225,000	400,000	77.8%	175,000
MISCELLANEOUS	-	4,277	5,000	5,000	0.0%	-
TOTAL MISCELLANEOUS FEES	**540,000**	**432,242**	**495,000**	**1,556,845**	**214.5%**	**1,061,845**
STATE REVENUES						
STATE AID GRANT PRINCIPAL	2,001,776	28,647,570	1,833,105	1,800,404	-1.8%	(32,701)
TOTAL STATE REVENUES	**2,001,776**	**28,647,570**	**1,833,105**	**1,800,404**	**-1.8%**	**(32,701)**
SPECIAL AGREEMENTS						
REV FROM SPECIAL AGREEMENTS	761	71,377	390	-	-100.0%	(390)
TOTAL SPECIAL AGREEMENTS	**761**	**71,377**	**390**	**-**	**-100.0%**	**(390)**
OTHER FINANCING SOURCES						
INTEREST ON INVESTMENTS	1,250,000	1,377,661	1,060,000	950,000	-10.4%	(110,000)
BOND PREMIUM AMORTIZATION	342,712	410,820	427,919	400,000	-6.5%	(27,919)
SEWER SYSTEM ARPA	-	2,008	-	-	0.0%	-
FLEET ST ARPA	-	153,462	-	-	0.0%	-
ASSETS MGMT ARPA	-	36,149	-	-	0.0%	-
MECHANIC ST ARPA	-	14,470	-	-	0.0%	-
PI RD RESILIENCY	-	106,384	-	-	0.0%	-
SAGAMORE AGREEMENTS	-	31,072	-	-	0.0%	-
TOTAL OTHER FINANCING SOURCES	**1,592,712**	**2,132,026**	**1,487,919**	**1,350,000**	**-9.3%**	**(137,919)**
TOTAL: FULL ACCRUAL REVENUES	**24,450,206**	**50,806,332**	**25,002,040**	**27,754,915**	**11.0%**	**2,752,876**
CASH REQUIREMENT ADJUSTMENTS						
BOND PREMIUM AMORTIZATION	(342,469)	(1,446,735)	(427,919)	(400,000)	-6.5%	27,919
USE OF UNRESTRICTED NET POSITION	1,540,126	-	2,688,771	418,925	-84.4%	(2,269,846)
SAG ADJUSTMENT	-	(26,645,794)	-	-	0.0%	-
SPECIAL AGREEMENT- L/T ACCTS REC	7,745	-	8,117	-	-100.0%	(8,117)
TOTAL CASH REQUIREMENT ADJUSTMENTS	**1,205,402**	**(28,092,529)**	**2,268,969**	**18,925**	**-99.2%**	**(2,250,044)**
TOTAL SEWER FUND	**25,655,608**	**22,713,803**	**27,271,009**	**27,773,840**	**1.8%**	**502,832**

Sewer Fund Revenue Descriptions and Trends

The City of Portsmouth Sewer Fund operates as a financially self-supporting enterprise fund. It is expected that revenues generated from rates, fees and retained earnings will sustain the cost of all operations and any debt service; no General Fund (tax) support is expected. Revenue sources for the City of Portsmouth Sewer Fund are classified into five categories:

1) Sewer Consumption Revenues
2) Miscellaneous Fees
3) State Revenues
4) Special Agreements
5) Other Financing Sources

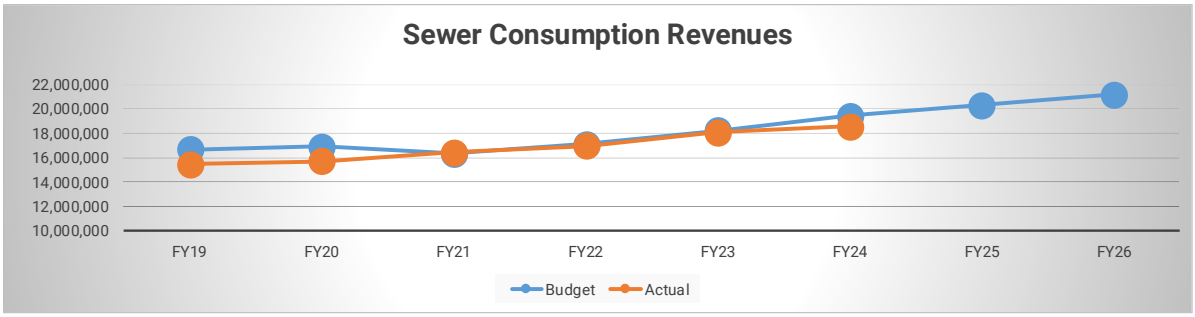
Following are descriptions of all Sewer Fund revenues with budget to actual trends (graphed) for major revenue sources.

Sewer Consumption Revenues:

- **Sewer Consumption Revenues** – City Ordinance Chapter 16: Revenue generated from sewer consumption by customers represents the primary revenue for the division. Fluctuations in this revenue source are like Water in that while expected, they are unpredictable and difficult to budget. The Sewer Fund will recognize a surplus in revenues when demand is higher and a deficit when demand drops.

- Sewer consumption revenues are subcategorized into four customer classes: municipal, residential, commercial, and industrial. The City Council approves through a budget resolution all changes in the sewer rate. The City is proposing a three-tier rate model for FY27 sewer revenues to recover the operating and capital costs of the system. The following table is a history of sewer consumption revenues not including monthly fixed charges.

Sewer consumption revenue is determined using quantitative forecasting trend analysis utilizing user rates and consumption history.



	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Budget	16,880,687	16,335,509	17,114,440	18,197,169	19,398,260	20,314,957	21,185,626	23,047,666
Actual	15,669,870	16,432,360	16,928,563	18,060,519	18,560,152	19,523,117		

Miscellaneous Fees:

- **Job Worked Services** – Sewer Ordinance: Services rendered by the Sewer Division maintenance department for the repair or construction of services in which an identified customer will be responsible for the costs. Services billed to individual customers include repair of vehicular damage to City property, repair of sewer service on private property, and upgrade to existing service at property. Services are rendered on demand, thus making the revenue unpredictable from year to year.

- **Septage Charges** – Sewer Ordinance: Revenues generated from accepting sewage from non-sewer customers, such as septage haulers and recreational vehicles. The sewage requires additional handling and treatment processing costs.

- **Monthly Fixed Charge** – Monthly fixed fee charge used as a mechanism to balance variable costs and support sewer operations and capital projects. This fee is being added for FY27 as part of the three-tier rate restructuring.

- **Penalty Income** – Sewer bills are due and payable upon presentation. Implementation of monthly billing effective FY11, combined with other collection processes, has eliminated the assessment of penalty charges. The City is forecasting no income from this source.

- **Permits** – City Ordinance: Revenues from charges assessed to customers for the on-going monitoring by City staff of private sewage disposal facilities and compliance to discharge limits approved by the City.

- **Capacity Use Surcharges** – Revenues imposed on new customers who are joining the City's water and sewer system to recover capital investments made by the City. Fees have been increased for FY27 to align costs with work being performed in accordance with industry standards.

- **Miscellaneous Income** – Revenue from unexpected events considered to be unique and unlikely to occur again in the future. Events include photocopying, sale of maps, sewer testing for a customer, and new connection fees.

State Revenues:

- **State Aid Grant Program** – Revenue received from the State of New Hampshire as a contribution for eligible sewage construction projects (RSA 486:3). The annual contribution is based on the project's amortization schedule and the impact on user fees.

Special Agreements:

- **Special Agreements** – The Sewer Fund has entered into agreements with customers whose sewer requirement necessitates sewer system improvements. The term of each agreement is based on system improvements and the financing needs of the customer. The annual revenue budget amount equals the annual payment due from all customers for the fiscal year.

Other Financing Sources:

- **Interest on Investments –** The amount of interest earned on deposits.

- **Budgetary Use of Unrestricted Net Position** – The budgeted use of fund balance is typically used to stabilize rate increases from year to year. The Sewer Division will utilize $418,925 of unrestricted net position in FY27.

CITY OF PORTSMOUTH
SPECIAL REVENUE FUNDS
ESTIMATED AND ACTUAL REVENUES
FOR FISCAL YEARS 2025-2027

	BUDGETED REVENUES FY25	ACTUAL REVENUES FY25	BUDGETED REVENUES FY26	BUDGETED REVENUES FY27	%% CHANGE	$$ CHANGE
Stormwater						
Transfer from General Fund	351,628	351,628	419,010	419,010	0.0%	-
Transfer from Sewer Fund	351,628	351,628	419,010	419,010	0.0%	-
Use of Reserves	392,000	392,000	127,500	181,168	42.1%	53,668
						-
Total Stormwater	**1,095,256**	**1,095,256**	**965,520**	**1,019,188**	**5.6%**	**53,668**
Parking and Transportation						
Portion of Total Parking Revenue	7,609,300	8,824,130	10,016,449	10,542,929	5.3%	526,480
Use of Reserve-BAN Premium	-	-	-	-	0.0%	-
Use of Reserve	2,839,474	-	-	-	0.0%	-
Total Parking and Transportation	**10,448,774**	**8,824,130**	**10,016,449**	**10,542,929**	**5.3%**	**526,480**
Prescott Park						
Donations	4,000	-	2,001	4,000	99.9%	1,999
Weddings	4,000	5,148	4,000	5,000	25.0%	1,000
Misc Revenue	2,500	4,000	2,500	2,000	-20.0%	(500)
License Agreements	28,000	26,500	28,000	32,594	16.4%	4,594
Prescott Trust	208,100	208,100	215,900	222,400	3.0%	6,500
Marine Maintenance Trust	25,000	25,000	26,000	26,000	0.0%	-
Transfer from Parking/Transportation Fund	60,000	60,000	60,000	60,000	0.0%	-
Transfer from General Fund	262,930	262,930	271,370	284,463	4.8%	13,093
Total Prescott Park	**594,530**	**591,678**	**609,771**	**636,457**	**4.4%**	**26,686**
Community Development						
CDBG Entitlement	190,963	190,963	193,803	198,013	2.2%	4,210
Total Community Development	**190,963**	**190,963**	**193,803**	**198,013**	**2.2%**	**4,210**
Indoor Pool						
Indoor Pool Memberships	150,000	125,056	110,000	110,000	0.0%	-
Swim Lessons	200,000	170,465	200,000	200,000	0.0%	-
Pool Rentals	43,000	48,260	43,000	43,000	0.0%	-
Daily Pass	12,000	28,960	12,000	12,000	0.0%	-
Merchandise /Other Revenue	2,000	1,776	2,000	2,000	0.0%	-
Transfer from General Fund	205,511	200,000	200,000	200,000	0.0%	-
Use of Reserve	-	-	31,837	35,020	10.0%	3,183
Total Indoor Pool	**612,511**	**574,517**	**598,837**	**602,020**	**0.5%**	**3,183**
Community Campus						
Rental Income/Other Revenue	436,538	540,038	458,222	471,969	3.0%	13,747
Transfer - School Department Utilities	35,000		35,000	35,000	0.0%	-
Transfer from General Fund	465,549	465,355	470,911	491,187	4.3%	20,276
Total Community Campus	**937,087**	**1,005,393**	**964,133**	**998,156**	**3.5%**	**34,023**
Total Special Revenue Funds	**13,879,121**	**12,281,937**	**13,348,513**	**13,996,763**	**4.9%**	**648,250**

Special Revenue Fund Revenue Descriptions and Trends

Stormwater:

- **City of Portsmouth General Fund Transfer and Sewer Fund Transfer** – Historically, Stormwater expenditures have been distributed between both the General Fund and the Sewer Fund. In FY19, the creation of a Special Revenue Fund for Stormwater related expenditures was created. Funding for the expenditures will be divided evenly by transfers from both the General Fund and Sewer Fund. Use of Reserves will be used to purchase Rolling Stock.

Parking and Transportation:

- **Parking Revenues** – A portion of total parking-related revenues is budgeted to cover expenditure for the Parking and Transportation Division of Public Works.
- **Use of Reserves** – The Hanover Parking Facility has undergone a rehabilitation project from FY23 through FY26. During this project, approximately one-third or 300 parking spaces were unavailable for use.

Prescott Park:

- **Donations** – Estimated donations given for the park.
- **Weddings** – Revenue collected for reserving the Park for weddings. Fees vary depending upon wedding size.
- **License Agreements** – Amounts raised from official agreements for use of Park grounds and facilities.
- **Josie F. Prescott Trust** – The Josie F. Prescott Trust document states that the trust shall be used for the maintenance of the property.
- **Marine Maintenance Trust** – The Trust document states that expenditures may be made from the Trust corpus and income as may be required to maintain the City's piers, docks, and floats in a safe condition and in proper repair.
- **City of Portsmouth General Fund Transfer** – Historically, income from the Josie F. Prescott Trust has been insufficient to meet all funding requirements for the Park on an annual basis. As a result, some costs associated with the Park operations have been funded through the City's General Fund. With the creation of the Special Revenue Fund in FY18, these historic contributions from the General Fund will take the form of a General Fund transfer.

Special Revenue Fund Revenue Descriptions and Trends

Stormwater:

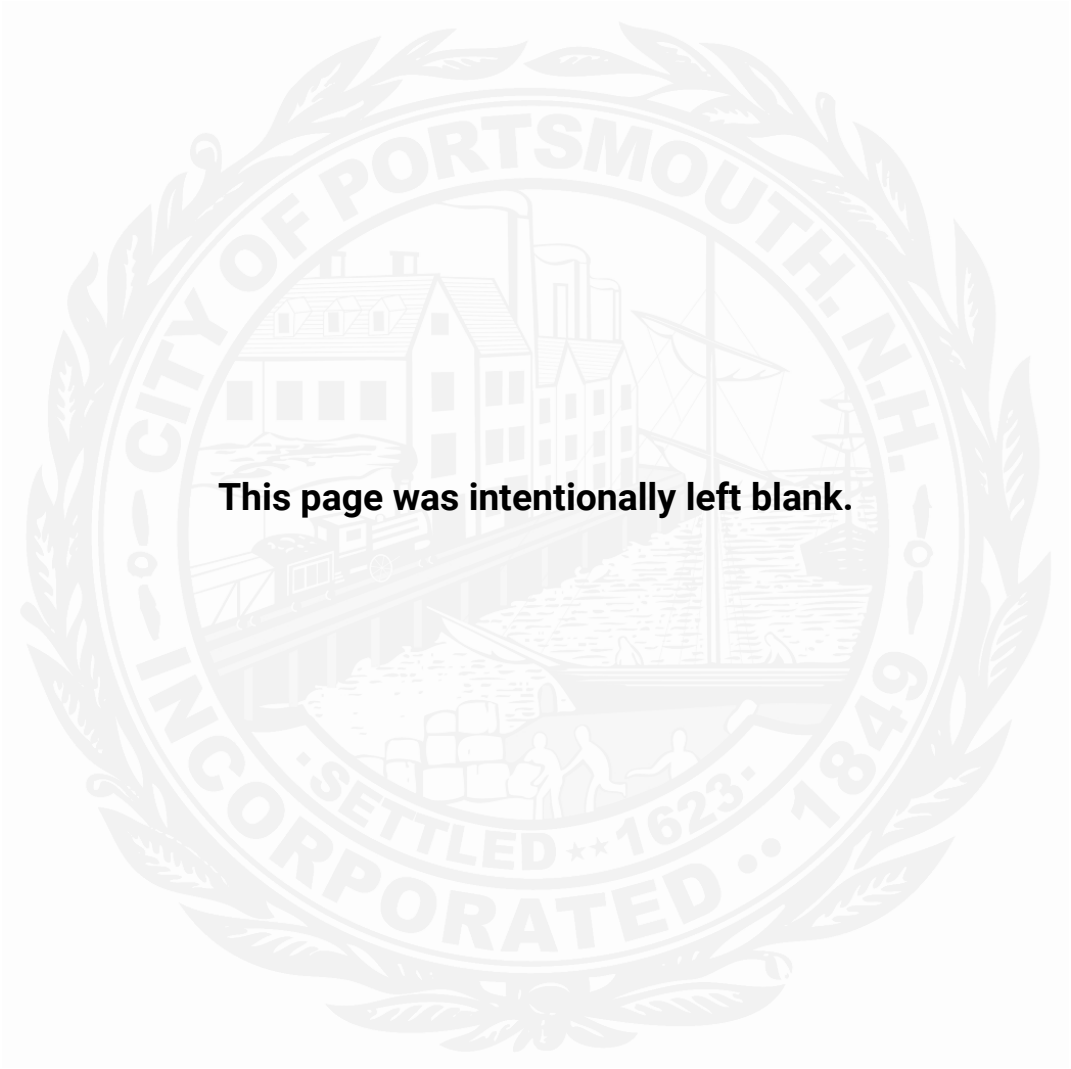
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Debt Service

The following pages analyze debt service for the General Fund, Parking/Transportation Fund, Debt Service Fund, Water Fund, and Sewer Fund.

COMPUTATION OF LEGAL DEBT MARGIN
(GENERAL, SCHOOL, AND WATER)

Legal debt margins are established by the State of New Hampshire and are based on an equalized assessed valuation calculated by the State. There are three bonded debt limit margins established by the State: the General Fund, School related debt, and Water Fund debt limit margins. The General Fund debt limit is limited to 3% of equalized assessed valuation with landfills being exempt from the calculation. School related debt is limited to 7% of equalized assessed valuation. While the Water Fund is limited to 10% of equalized assessed valuation, it should be noted that the Sewer Fund has no legal debt margin.

LONG-TERM DEBT SERVICE FORECAST MODEL

The long-term debt service forecast model displays issued long-term debt and projected future long-term debt for the General, Parking/Transportation, Debt Service, Water, and Sewer Funds. Also listed are debt-related revenues. These revenues would not exist if certain debt issuance did not exist.

PROJECTED LONG-TERM DEBT SERVICE AS A PERCENTAGE OF THE GENERAL FUND BUDGET

This page estimates future General Fund Budget totals and uses the projected net debt service from the Long-Term Debt Service Forecast Model previously displayed, to calculate the percentage of debt service as a function of the general fund budget. These projections go outward six years, and a graph displays the result.

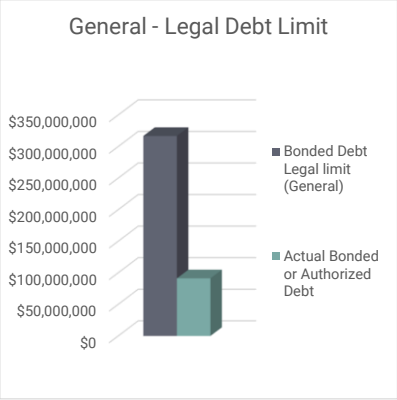
LONG TERM DEBT OUTSTANDING BALANCES

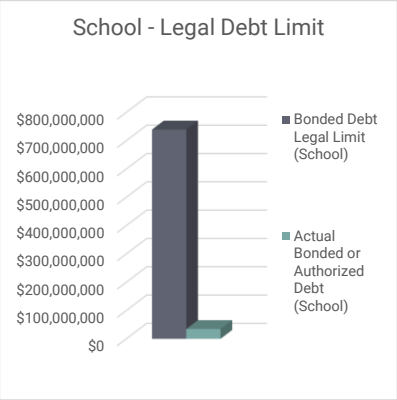
These pages display the outstanding debt balance of the General, Parking/Transportation, Debt Service, Water and Sewer Funds for the remaining years of outstanding payments. They also show the scheduled payments against these balances for those years.

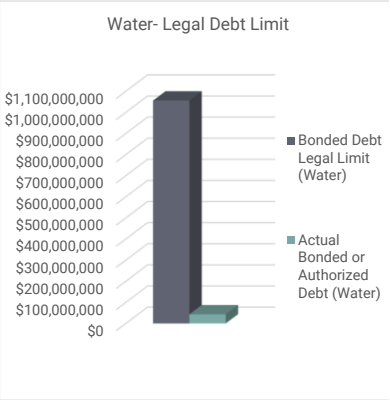
CITY OF PORTSMOUTH, NEW HAMPSHIRE
Computation of Legal Debt Margin
As of June 30, 2025

Modified local assessed valuation	$	10,137,278,797
Department of Revenue Administration inventory adjustment	$	422,384,941
Equalized assessed valuation	$	10,559,663,738
Adjustment: RSA 31-A	$	-
Base valuation for debt limit (1)	**$**	**10,559,663,738**

	3.0% of base (General Debt)	7.0% of base (School Debt) (2)	10% of base (Water Fund) (3) (4)
Bonded debt limit -	$316,789,912	$739,176,462	$1,055,966,374
Gross bonded debt June 30 (6)	$91,251,596	$34,629,353	$43,240,568
Less:			
Landfill (5)			
Sub-total	$91,251,596	$34,629,353	$43,240,568
Authorized but unissued			
20-2017 2018 Streets & Sidewalks	500,000		
17-2018 2019 Streets, Sidewalks & Parks	3,775,000		
17-2021 Prescott Park	1,750,000		
06-2022 Police Facility	500,000		
07-2022 Community Campus	7,131,000		
19-2022 Downtown Aerial Utilities Undergrou	2,000,000		
15-2023 2023 Streets, Sidewalks and Faciliti	1,900,000		
13-2024 2024 Streets, Sidewalks and Faciliti	5,765,000		
19-2020 Water Infrastructure original 3.6M			850,000
16-2022 Various Water Projects			1,350,000
18-2023 Various Water Projects			4,226,500
14-2024 Various Water Projects			1,550,000
03-2025 Galvanized SL Replacement			3,500,000
Total Authorized unissued	$23,321,000	$0	$11,476,500
Total debt applicable to limitation	**$114,572,596**	**$34,629,353**	**$54,717,068**
% Debt used of limitation	**36%**	**5%**	**5%**
Legal Debt Margin	**$202,217,316**	**$704,547,109**	**$1,001,249,306**
Legal Debt Margin %	64%	95%	95%







(1) The equalization of all taxable property in the State of New Hampshire is conducted annually by the New Hampshire Department of Revenue Administration under the provisions of RSA 21-J: 3(XIII).
(2) Subject to a separate debt limit of 7% of the City's base valuation per RSA 33:4-a
(3) Enterprise fund.
(4) Subject to a separate debt limit of 10% of the City's base valuation per RSA 33:5-a.
(5) Exempt per RSA 33:5-b.
(6) Includes unamortized bond premium

CITY OF PORTSMOUTH, NEW HAMPSHIRE
LONG-TERM DEBT SERVICE FORECAST MODEL

Bond Rating				FY26	FY27	FY28	FY29	FY30	FY31	FY32
ISSUED DEBT										
		GENERAL FUND-Issued Debt								
		General Government								
AAA	06/23/17	**FY17 Fire Station 3 Improvements**	**610,000**							
		Principal-Last Pmt FY27	10 YR	60,000	60,000					
		Interest		4,800	2,400					
AAA	06/23/17	**FY17 Improvements**	**6,850,000**							
		Principal-Last Pmt FY27	10 YR	685,000	685,000					
		Interest		54,800	27,400					
AAA	06/20/18	**FY18 Improvements (Part I)**	**6,200,000**							
		Principal-Last Pmt FY28	10 YR	620,000	620,000	620,000				
		Interest		93,000	62,000	31,000				
		City Field Lighting	**600,000**							
		Bi-Annual Sidewalk Improvements	**800,000**							
		Lafayette/Andrew Jarvis Intersection	**800,000**							
		Hoover/Taft Drainage	**250,000**							
		Pleasant Street	**750,000**							
		Bi-Annual Citywide Street Paving	**3,000,000**							
AAA	06/15/16	**Fire Station 2 Replacement-Refunded**	**1,713,000**							
		Principal-Last Pmt FY28	10 YR	170,000	165,000	165,000				
		Interest		13,400	6,600	3,300				
AAA	06/15/16	**Fire Station 2 Land-Refunded**	**619,000**							
		Principal-Last Pmt FY28	10 YR	60,000	60,000	55,000				
		Interest		4,700	2,300	1,100				
AAA	06/15/17	**Fire Station 2 Replacement-Refunded**	**708,500**							
		Principal-Last Pmt FY29	10 YR	70,000	70,000	70,000	68,500			
		Interest		11,140	8,340	5,540	2,740			
AAA	06/20/19	**FY18 Improvements (Part II)**	**$3,300,000($2,802,000)**							
		Principal-Last Pmt FY29	10 YR	275,000	275,000	275,000	270,000			
		Interest		54,750	41,000	27,250	13,500			
		McDonough Street	**800,000**							
		Islington Street	**2,500,000**							
AAA	06/20/19	**FY19 Improvements (Part I)**	**$2,375,000($2,018,000)**							
		Principal-Last Pmt FY29	10 YR	200,000	200,000	195,000	185,000			
		Interest		39,000	29,000	19,000	9,250			
		Fire Station 1 Renovation	**325,000**							
		Citywide Bridge Upgrades	**350,000**							
		Market St Gateway	**1,700,000**							
AAA	04/06/21	**FY18 Improvements (Part III)**	**$500,000($425,600)**							
		Principal-Last Pmt FY31	10 YR	45,000	40,000	40,000	40,000	40,000	40,000	
		Interest		10,600	8,800	7,000	5,200	3,400	1,600	
		North Mill Pond Multi Use Path	**500,000**							
AAA	06/23/22	**FY21 Fire Apparatus**	**$1,341,365($1,188,500)**							
		Principal-Last Pmt FY32	10 YR	120,000	120,000	120,000	120,000	120,000	115,000	115,000
		Interest		40,350	34,350	28,350	22,350	16,350	10,350	4600
		Ladder #2	**1,342,080**							
AAA	06/20/24	**FY18 Improvements (Part IV)**	**$450,000(412,400)**							
		Principal-Last Pmt FY34	10 YR	41,500	41,500	41,500	41,500	41,000	41,000	41,000
		Interest		18,550	16,475	14,400	12,325	10,250	8,200	6,150
		Maplewood Ave Complete Street	**450,000**							
AAA	04/06/21	**FY19 Improvements (Part II)**	**$5,900,814($5,406,700)**							
		Principal-Last Pmt FY41	20 YR	275,000	275,000	275,000	275,000	275,000	270,000	270,000
		Interest		120,488	109,488	97,113	84,738	72,363	59,988	49,188
		Multi-Purpose Fields	**2,840,000**							
		City Hall Electrical Upgrades	**600,000**							
		Longmeadow Road Extension	**400,000**							
		Senior Center	**2,060,815**							
AAA	04/06/21	**FY20 Improvements (Part I)**	**$6,600,000($6,044,400)**							
		Principal-Last Pmt FY41	20 YR	310,000	310,000	310,000	305,000	305,000	305,000	305,000
		Interest		134,488	122,088	108,138	94,188	80,463	66,738	54,538
		Citywide Facility Improvements	**1,000,000**							
		Bi-Annual Sidewalk Improvements	**400,000**							
		Citywide Bridge Improvements	**1,200,000**							
		Maplewood Ave Bridge Improvements	**500,000**							
		Cate Street Connector	**1,500,000**							
		Bi-Annual Citywide Street Paving	**2,000,000**							
AAA	04/06/21	**FY 21 Improvements (Part I)**	**$400,000($364,000)**							
		Principal-Last Pmt FY41	20 YR	20,000	20,000	20,000	20,000	20,000	20,000	20,000
		Interest		8,238	7,438	6,538	5,638	4,738	3,838	3,038
		Police Deficiencies and Repair Project	**400,000**							
AAA	06/23/22	**FY19 Improvements (Part III)**	**$750,000($694,000)**							
		Principal-Last Pmt FY42	20 YR	35,000	35,000	35,000	35,000	35,000	35,000	35,000
		Interest		25,063	23,313	21,563	19,813	18,063	16,313	14,563
		Prescott Park Master Plan Implementation	**750,000**							
AAA	06/23/22	**FY20 Improvements (Part II)**	**$750,000($694,000)**							
		Principal-Last Pmt FY42	20 YR	35,000	35,000	35,000	35,000	35,000	35,000	35,000
		Interest		25,063	23,313	21,563	19,813	18,063	16,313	14,563
		Pease Tradeport Street Rehab	**750,000**							

CITY OF PORTSMOUTH, NEW HAMPSHIRE
LONG-TERM DEBT SERVICE FORECAST MODEL

Bond Rating				FY26	FY27	FY28	FY29	FY30	FY31	FY32
AAA	06/23/22	FY21 Improvements (Part II)	$1,640,000($1,518,500)							
		Principal-Last Pmt FY42	20 YR	80,000	75,000	75,000	75,000	75,000	75,000	75,000
		Interest		54,344	50,344	46,594	42,844	39,094	35,344	31,594
		Islington Street Phase 1B	1,640,000							
AAA	06/23/22	FY22 Improvements (Part I)	$3,100,000($2,865,100)							
		Principal-Last Pmt FY42	20 YR	150,000	150,000	145,000	145,000	145,000	145,000	145,000
		Interest		102,606	95,106	87,606	80,356	73,106	65,856	58,606
		Police Deficiencies and Repair Project	400,000							
		Banfield Road Pedestrian Accommodations	500,000							
		Willard Avenue Reconstruction	1,200,000							
		Union Street Reconstruction	1,000,000							
AAA	06/22/23	FY22 Improvements (Part II)	$5,550,000($5,048,250)							
		Principal-Last Pmt FY43	20 YR	260,000	260,000	260,000	260,000	255,000	255,000	250,000
		Interest		214,200	201,200	188,200	175,200	162,200	149,450	136,700
		Citywide Sidewalks	800,000							
		Citywide Streets	4,000,000							
		Pease Tradeport Street Rehab	750,000							
AAA	06/22/23	FY23 New Police Station Feasibility (Part I)	$200,000($180,250)							
		Principal-Last Pmt FY43	20 YR	10,000	10,000	10,000	10,000	10,000	10,000	10,000
		Interest		7,700	7,200	6,700	6,200	5,700	5,200	4,700
AAA	06/22/23	FY23 Improvements (Part I)	$4,205,000($3,826,000)							
		Principal-Last Pmt FY43	20 YR	195,000	195,000	195,000	195,000	195,000	195,000	190,000
		Interest		161,250	151,500	141,750	132,000	122,250	112,500	102,750
		Police Deficiencies and Repair Project	400,000							
		Skateboard Park	1,805,000							
		City Fuel Station	1,000,000							
		Citywide Facility Improvements	1,000,000							
AAA	06/20/24	FY19 Improvements (Part IV)	$1,000,000($930,500)							
		Principal-Last Pmt FY44	20 YR	46,500	46,500	46,500	46,500	46,500	46,500	46,500
		Interest		41,443	39,118	36,793	34,468	32,143	29,818	27,493
		Outdoor Pool	1,000,000							
AAA	06/20/24	FY20 Improvements (Part III)	$800,000($744,400)							
		Principal-Last Pmt FY44	20 YR	37,500	37,500	37,500	37,500	37,500	37,500	37,500
		Interest		33,176	31,301	29,426	27,551	25,676	23,801	21,926
		Bridge Improvements	800,000							
AAA	06/20/24	FY21 Improvements (Part III)	$2,000,000($1,860,900)							
		Principal-Last Pmt FY44	20 YR	93,400	93,000	93,000	93,000	93,000	93,000	93,000
		Interest		82,906	78,236	73,586	68,936	64,286	59,636	54,986
		Outdoor Pool	1,000,000							
AAA	06/20/24	FY22 Improvements (Part III)	$1,000,000($930,500)							
		Principal-Last Pmt FY44	20 YR	46,500	46,500	46,500	46,500	46,500	46,500	46,500
		Interest		41,443	39,118	36,793	34,468	32,143	29,818	27,493
		Maplewood Ave Bridge Improvements	1,000,000							
AAA	06/20/24	FY23 New Police Station Feasibility (Part II)	$300,000($279,100)							
		Principal-Last Pmt FY44	20 YR	14,000	14,000	14,000	14,000	14,000	14,000	14,000
		Interest		12,457	11,757	11,057	10,357	9,657	8,957	8,257
AAA	06/20/24	FY23 Improvements (Part II)	$3,883,500($3,613,200)							
		Principal-Last Pmt FY44	20 YR	181,400	181,000	181,000	181,000	181,000	181,000	181,000
		Interest		161,010	151,940	142,890	133,840	124,790	115,740	106,690
		Outdoor Pool								
		Bartlett Street Utilities Upgrades and Streetscape								
		Skateboard Park								
AAA	06/20/24	FY24 Improvements (Part I)	$13,560,000($12,570,000)							
		Principal-Last Pmt FY44	20 YR	635,000	635,000	634,500	634,000	634,000	634,000	634,000
		Interest		562,248	530,498	498,748	467,023	435,323	403,623	371,923
		FY24-Outdoor Pool	1,500,000							
		FY24-Citywide Facilities Capital Improvements	500,000							
		FY24-Borthwick Avenue Bike Path	310,000							
		FY24-Citywide Sidewalk Reconstruction Program	800,000							
		FY24-Street Paving, Management and Rehabilitation	4,000,000							
		FY24-Pease International Tradeport Roadway Rehabilitation	3,200,000							
		FY24-Edmond Avenue	50,000							
		FY24-Islington Street	2,500,000							
		FY24-Union Street	700,000							
AAA	06/18/25	FY23 New Police Station Feasibility (Part III)	$400,000($381,500)							
		Principal-Last Pmt FY45	20 YR	19,500	19,500	19,500	19,000	19,000	19,000	19,000
		Interest		17,833	17,008	16,033	15,058	14,108	13,158	12,208
AAA	06/18/25	FY23-Downtown Aerial Utilities Undergrounding	$500,000($476,500)							
		Principal-Last Pmt FY45	20 YR	24,000	24,000	24,000	24,000	24,000	24,000	24,000
		Interest		22,286	21,274	20,074	18,874	17,674	16,474	15,274
AAA	06/18/25	FY24-Elwyn Park Sidewalks Traffic Calming	$1,500,000($1,430,200)							
		Principal-Last Pmt FY45	20 YR	71,700	71,500	71,500	71,500	71,500	71,500	71,500
		Interest		66,837	63,814	60,239	56,664	53,089	49,514	45,939
AAA	06/18/25	FY24-Sagamore Avenue Sidewalk	$300,000($285,800)							
		Principal-Last Pmt FY45	20 YR	14,300	14,500	14,500	14,500	14,500	14,500	14,500
		Interest		13,373	12,770	12,045	11,320	10,595	9,870	9,145
AAA	06/18/25	FY25-Vehicle Replacement - Fire Engine #4	$800,000($760,000)							
		Principal-Last Pmt FY30	5 YR	152,000	152,000	152,000	152,000	152,000		
		Interest		37,683	30,400	22,800	15,200	7,600		
AAA	06/18/25	FY25-Ambulance	$310,000($294,500)							
		Principal-Last Pmt FY30	5 YR	59,000	59,000	59,000	59,000	58,500		
		Interest		14,602	11,775	8,825	5,875	2,925		
AAA	06/18/25	FY25-South Mill Pond Playground	$600,000($572,300)							
		Principal-Last Pmt FY45	20 YR	28,800	29,000	29,000	29,000	29,000	28,500	28,500
		Interest		26,751	25,536	24,086	22,636	21,186	19,736	18,311

CITY OF PORTSMOUTH, NEW HAMPSHIRE
LONG-TERM DEBT SERVICE FORECAST MODEL

Bond Rating				FY26	FY27	FY28	FY29	FY30	FY31	FY32
AAA	06/18/25	FY25-Additional Outdoor Recreation Fields	$3,000,000($2,850,400)							
		Principal-Last Pmt FY45	20 YR	143,400	143,000	143,000	143,000	143,000	143,000	143,000
		Interest		133,674	127,628	120,478	113,328	106,178	99,028	91,878
AAA	06/18/25	FY25-Citywide Facilities Capital Improvements	$850,000($810,500)							
		Principal-Last Pmt FY45	20 YR	41,000	40,500	40,500	40,500	40,500	40,500	40,500
		Interest		37,878	36,146	34,121	32,096	30,071	28,046	26,021
AAA	06/18/25	FY25-Greenleaf Avenue Sidewalk	$400,000($381,500)							
		Principal-Last Pmt FY45	20 YR	19,500	19,500	19,500	19,000	19,000	19,000	19,000
		Interest		17,833	17,008	16,033	15,058	14,108	13,158	12,208
AAA	06/18/25	FY25-Fleet Street Utilities Upgrade and Streetscape	$1,000,000($953,500)							
		Principal-Last Pmt FY45	20 YR	48,000	48,000	48,000	48,000	48,000	48,000	48,000
		Interest		44,569	42,544	40,144	37,744	35,344	32,944	30,544
AAA	06/18/25	FY25-Citywide Storm Drainage Improvements	$500,000($476,500)							
		Principal-Last Pmt FY45	20 YR	24,000	24,000	24,000	24,000	24,000	24,000	24,000
		Interest		22,286	21,274	20,074	18,874	17,674	16,474	15,274
AAA	06/18/25	FY25-The Creek Neighborhood Reconstruction	$500,000($476,500)							
		Principal-Last Pmt FY45	20 YR	24,000	24,000	24,000	24,000	24,000	24,000	24,000
		Interest		22,286	21,274	20,074	18,874	17,674	16,474	15,274
			Total General Fund-Gen Gov Issued Debt Principal Due	6,365,000	5,423,500	4,663,000	3,800,000	3,270,500	3,049,500	2,999,500
			Total General Fund-Gen Gov Issued Debt Interest Due	2,641,804	2,360,070	2,107,020	1,884,395	1,698,280	1,537,955	1,391,830
			Total General Fund-Gen Gov Issued Debt	9,006,804	7,783,570	6,770,020	5,684,395	4,968,780	4,587,455	4,391,330
		Schools								
AAA	06/20/18	FY18 Athletic Field Lighting	550,000							
		Principal-Last Pmt FY28	10 Yr	55,000	55,000	55,000				
		Interest		8,250	5,500	2,750				
AAA	06/20/19	FY19 School Building Improvements	$500,000($426,000)							
		Principal-Last Pmt FY29	10 Yr	40,000	40,000	40,000	35,000			
		Interest		7,750	5,750	3,750	1,750			
AAA	04/06/21	FY10 Middle School Renovation-Refunding	5,773,500							
		Principal-Last Pmt FY 30	10 YR	640,000	640,000	640,000	640,000	640,000		
		Interest		140,800	115,200	86,400	57,600	28,800.00		
AAA	12/14/21	FY11 Middle School Renovation-Refunding	9,430,000							
		Principal-Last Pmt FY32	10 YR	935,000	940,000	950,000	955,000	965,000	970,000	975,000
		Interest		311,125	264,250	217,000	169,375	121,375	73,000	24,375
AAA	06/25/14	FY14 Middle School Renovation	3,300,000							
		Principal-Last Pmt FY34	20 YR	165,000	165,000	165,000	165,000	165,000.00	165,000.00	165,000.00
		Interest		59,400	51,150	46,200	39,600	33,000	26,400	19,800
AAA	06/15/16	FY16 Elementary Schools Renovations	5,000,000							
		Principal-Last Pmt FY36	20 YR	250,000	250,000	250,000	250,000	250,000	250,000	250,000
		Interest		75,000	65,000	60,000	55,000	50,000	45,000	37,500
AAA	06/23/17	FY17 Elementary Schools Renovations	5,000,000							
		Principal-Last Pmt FY37	20 YR	250,000	250,000	250,000	250,000	250,000	250,000	250,000
		Interest		90,313	80,313	70,313	65,313	60,000	53,750	46,250
AAA	06/20/18	FY18 Elementary Schools Renovations	5,000,000							
		Principal-Last Pmt FY38	20 YR	250,000	250,000	250,000	250,000	250,000	250,000	250,000
		Interest		117,188	104,688	92,188	79,688	72,188	64,688	57,188
AAA	06/20/19	FY19 Elementary Schools Renovations	$5,000,000($4,508,500)							
		Principal-Last Pmt FY39	20 YR	225,000	225,000	225,000	225,000	225,000	225,000	225,000
		Interest		116,844	105,594	94,344	83,094	71,844	62,844	53,844
AAA	04/06/21	FY20 Elementary Schools Renovations	$2,000,000($1,833,000)							
		Principal-Last Pmt FY41	20 YR	95,000	95,000	95,000	90,000	90,000	90,000	90,000
		Interest		40,700	36,900	32,625	28,350	24,300	20,250	16,650
AAA	04/06/21	FY21 School Facilities Improvements (Part I)	$500,000($454,800)							
		Principal-Last Pmt FY41	20 YR	25,000	25,000	25,000	25,000	25,000	25,000	25,000
		Interest		10,300	9,300	8,175	7,050	5,925	4,800	3,800
AAA	06/23/22	FY21 School Facilities Improvements (Part II)	$500,000($459,800)							
		Principal-Last Pmt FY42	20 YR	25,000	25,000	25,000	25,000	25,000	25,000	25,000
		Interest		16,625	15,375	14,125	12,875	11,625	10,375	9,125
AAA	06/23/22	FY22 Elementary Schools Renovations	$1,100,000($1,018,500)							
		Principal-Last Pmt FY42	20 YR	55,000	50,000	50,000	50,000	50,000	50,000	50,000
		Interest		36,313	33,563	31,063	28,563	26,063	23,563	21,063
AAA	06/22/23	FY23 School Improvements	$3,100,000($2,817,500)							
		Principal-Last Pmt FY43	20 YR	145,000	145,000	145,000	145,000	145,000	145,000	145,000
		Interest		119,750	112,500	105,250	98,000	90,750	83,500	76,250
		FY23 School Facility Improvements	1,600,000							
		FY23 Elementary School Improvements	1,500,000							
AAA	06/20/24	FY24 School Improvements	$2,350,000($2,186,600)							
		Principal-Last Pmt FY44	20 YR	110,000	110,000	110,000	109,500	109,500	109,500	109,500
		Interest		97,446	91,946	86,446	80,946	75,471	69,996	64,521
		FY24 School Facility Improvements	550,000							
		FY24-Fit-Up of Community Campus Space for RJLA	1,800,000							
AAA	06/18/25	FY25-School Facilities Capital Improvements	$650,000($620,000)							
		Principal-Last Pmt FY45	20 YR	31,000	31,000	31,000	31,000	31,000	31,000	31,000
		Interest		28,974	27,668	26,118	24,568	23,018	21,468	19,918
			Total General Fund-School Issued Debt Principal Due	3,346,000	3,296,000	3,306,000	3,245,500	3,220,500	2,585,500	2,590,500
			Total General Fund-School Issued Debt Interest Due	1,278,777	1,124,695	976,745	831,770	694,358	559,633	450,283
			Total General Fund-School Issued Debt	4,624,777	4,420,695	4,282,745	4,077,270	3,914,858	3,145,133	3,040,783
			Total General Fund- Issued Debt Principal Due	9,711,000	8,719,500	7,969,000	7,045,500	6,491,000	5,635,000	5,590,000
			Total General Fund-Issued Debt Interest Due	3,920,581	3,484,765	3,083,765	2,716,165	2,392,638	2,097,588	1,842,113
			Total General Fund-Issued Debt	13,631,581	12,204,265	11,052,765	9,761,665	8,883,638	7,732,588	7,432,113

CITY OF PORTSMOUTH, NEW HAMPSHIRE
LONG-TERM DEBT SERVICE FORECAST MODEL

Bond Rating					FY26	FY27	FY28	FY29	FY30	FY31	FY32
Issued Debt Related Revenues											
GF	Use of Unused Bond Proceeds										
GF	Use of Debt Reserve				(1,500,000)	(1,400,000)	(1,400,000)	(1,300,000)	(1,300,000)	(1,200,000)	(900,000)
GF	School Building Aid (High School 55%)										
GF	School Building Aid on $40.8m (Middle School 40%)				(740,974)	(740,974)	(740,974)	(740,974)	(740,974)	(466,263)	(466,263)
		Total Issued Debt Related Revenues-General Fund			**(2,240,974)**	**(2,140,974)**	**(2,140,974)**	**(2,040,974)**	**(2,040,974)**	**(1,666,263)**	**(1,366,263)**
		Total Net Issued Debt-General Fund			**11,390,607**	**10,063,291**	**8,911,791**	**7,720,691**	**6,842,664**	**6,066,325**	**6,065,850**
GENERAL FUND-Projected Future Debt											
		Diff of Budget for BAN vs Actual			83,860.00						
	Bond - Coakley OU			8,900,000							
	Issued $3,605,773 FY99			(3,605,773)							
	Issued $652,330.22 FY01			(652,330)							
	Balance to Issue			4,641,897							
FY96	**Authorized 08/07/95**										
	Authorized Unissued	**Total FY96**		**4,641,897**							
	Issued Difference Budgeted vs actual										
10 yr 3.75%	FY18-New Franklin/Woodbury Corridor Improvements			500,000			68,750	66,875	65,000	63,125	61,250
FY18	**Authorized 07/10/17**										
	Authorized Unissued	**Total FY18**		**500,000**							
20 yr 4.00%	FY19-Prescott Park Master Plan Implementation			1,575,000			141,750	138,600	135,450	132,300	129,150
	issue $750,000 FY 22, $1,575,000 FY 22										
20 yr 4.00%	FY19-Peverly Hill Road Improvements			2,200,000			198,000	193,600	189,200	184,800	180,400
FY19	**Authorized 08/06/18**										
	Authorized Unissued	**Total FY19**		**3,775,000**							
20 yr 4.00%	FY22-Prescott Park Master Plan Implementation			1,750,000			157,500	154,000	150,500	147,000	143,500
	Authorized 08/02/21										
	Authorized Unissued	**Total FY22**		**1,750,000**							
	FY22 Community Campus										
	Bond			8,423,821							
	BAN Principal Paid FY23			(139,988)							
	BAN Principal Paid FY24			(602,833)							
	BAN Principal Paid FY25			(550,000)							
	BAN Principal Paid FY26			0							
20 yr 4.00%	Balance			7,131,000	218,507	641,790	627,528	613,266	599,004	584,742	570,480
	Authorized 04/18/22										
	Authorized Unissued	**Total FY22 Comm Campus**		**14,262,000**							
20 yr 4.00%	FY22-New Police Department Facility			1,400,000							
	Issued $200,000 FY23			(200,000)							
	Issued $300,000 FY24			(300,000)							
	Issued $400,000 FY25			(400,000)							
	Balance to Issue FY26			500,000		45,000	44,000	43,000	42,000	41,000	40,000
	Authorized 04/04/22										
	Authorized Unissued	**Total FY22 New Police Facility**		**1,000,000**							
20 yr 4.00%	FY23-Downtown Aerial Utilities Undergrounding			2,500,000							
	Issued $500,000 FY25			(500,000)							
	Balance to Issue			2,000,000			180,000	176,000	172,000	168,000	164,000
	Authorized 07/11/22										
	Authorized Unissued	**Total FY23**		**2,000,000**							
20 yr 4.00%	FY24-Police Deficiencies and Repair Project			400,000		36,000	35,200	34,400	33,600	32,800	32,000
20 yr 4.00%	FY24-Land Acquisition			500,000			45,000	44,000	43,000	42,000	41,000
20 yr 4.00%	FY24-Edmond Avenue	1,050,000									
	Issue June 2024	(50,000)									
	Balance to Issue			1,000,000			90,000	88,000	86,000	84,000	82,000
	Authorized 07/10/23										
	Authorized Unissued	**Total FY24**		**1,900,000**							
20 yr 4.00%	FY25-Police Deficiencies and Repair Project			400,000			36,000	35,200	34,400	33,600	32,800
20 yr 4.00%	FY25-Land Acquisition			500,000			45,000	44,000	43,000	42,000	41,000
20 yr 4.00%	FY25-Prescott Park Master Plan Implementation			4,500,000			405,000	396,000	387,000	378,000	369,000
20 yr 4.00%	FY25-Russell/Market Intersection Upgrade			365,000		32,850	32,120	31,390	30,660	29,930	29,200
	Authorized 07/15/24										
	Authorized Unissued	**Total FY25**		**5,765,000**							
20 yr 4.00%	FY26-New Police Department Facility	BI		2,800,000							
20 yr 4.00%	To Issue June 26 after Authorization			800,000			72,000	70,400	68,800	67,200	65,600
	$2.8M Not Authorized as of 12/08/25			**2,000,000**			180,000	176,000	172,000	168,000	164,000

CITY OF PORTSMOUTH, NEW HAMPSHIRE
LONG-TERM DEBT SERVICE FORECAST MODEL

Bond Rating				FY26	FY27	FY28	FY29	FY30	FY31	FY32
20 yr 4.00%	FY26-School Facilities Capital Improvements	BI	650,000			58,500	57,200	55,900	54,600	53,300
20 yr 4.00%	FY26-Elementary Schools Upgrade	BI	3,000,000		270,000	264,000	258,000	252,000	246,000	240,000
20 yr 4.00%	FY26-Elementary Schools Playground Update	BI	500,000		45,000	44,000	43,000	42,000	41,000	40,000
20 yr 4.00%	FY26-City Hall HVAC Improvements	BI	500,000			45,000	44,000	43,000	42,000	41,000
20 yr 4.00%	FY26-Citywide Facilities Capital Improvements	BI	1,100,000		99,000	96,800	94,600	92,400	90,200	88,000
5 yr 3.50%	FY26-Financial Software Upgrade - FY 27 Issue	IT	500,000			117,500	114,000	110,500	107,000	103,500
5 yr 3.50%	FY26-Financial Software Upgrade - FY 26 Issue	IT	500,000		117,500	114,000	110,500	107,000	103,500	
20 yr 4.00%	FY26-Elwyn Park Traffic Calming and Pedestrian Flow Plan	TSM	1,500,000			135,000	132,000	129,000	126,000	123,000
20 yr 4.00%	FY26-Market Square Upgrade	TSM	500,000			45,000	44,000	43,000	42,000	41,000
20 yr 4.00%	FY26-Citywide Sidewalk Reconstruction Program	TSM	800,000		72,000	70,400	68,800	67,200	65,600	64,000
20 yr 4.00%	FY26-Cate Street Bridge Replacement	TSM	415,000		37,350	36,520	35,690	34,860	34,030	33,200
20 yr 4.00%	FY26-Coakley-Borthwick Connector Roadway	TSM	1,240,000		111,600	109,120	106,640	104,160	101,680	99,200
20 yr 4.00%	FY26-Street Paving, Management, and Rehabilitation	TSM	4,000,000		360,000	352,000	344,000	336,000	328,000	320,000
20 yr 4.00%	FY26-Pease International Tradeport Roadway Rehabilitation	TSM	500,000		45,000	44,000	43,000	42,000	41,000	40,000
20 yr 4.00%	FY26-Fleet Street Utilities Upgrade and Streetscape	COM	2,000,000			180,000	176,000	172,000	168,000	164,000
20 yr 4.00%	FY26-Citywide Storm Drainage Improvements	COM	1,000,000		90,000	88,000	86,000	84,000	82,000	80,000
	Authorized 08/04/25									
	Total FY26 New Bonding		**18,705,000**							
5 yr 3.50%	FY27-Ambulance Replacement Program	VE	435,000			102,225	99,180	96,135	93,090	90,045
5 yr 3.50%	FY27-Vehicle Replacement - Marine #1	VE	900,000			211,500	205,200	198,900	192,600	186,300
10 yr 3.75%	FY27- Fire Vehicle Replacement - Tower #5	VE	2,500,000						343,750	334,375
	Authorized 10/20/25									
20 yr 4.00%	FY27-School Facilities Capital Improvements	BI	700,000			63,000	61,600	60,200	58,800	57,400
20 yr 4.00%	FY27-Elementary Schools Upgrade	BI	5,000,000			450,000	440,000	430,000	420,000	410,000
20 yr 4.00%	FY27-Elementary Schools Playground Update	BI	500,000			45,000	44,000	43,000	42,000	41,000
20 yr 4.00%	FY27-School Facilities - Pavement and Roofing	BI	300,000			27,000	26,400	25,800	25,200	24,600
20 yr 4.00%	FY27-Municipal Building Audit - Implementation	BI	500,000			45,000	44,000	43,000	42,000	41,000
20 yr 4.00%	FY27-Citywide Facilities Capital Improvements	BI	550,000			49,500	48,400	47,300	46,200	45,100
10 yr 4.00%	FY27-Hampton Branch Rail Trail (NH Seacoast Greenway)	TSM	300,000			41,250	40,125	39,000	37,875	36,750
20 yr 4.00%	FY27-Citywide Storm Drainage Improvements	COM	600,000			54,000	52,800	51,600	50,400	49,200
20 yr 4.00%	FY27-The Creek Neighborhood Reconstruction	COM	800,000			72,000	70,400	68,800	67,200	65,600
20 yr 4.00%	FY27-Vaughn Mall Restoration	COM	500,000			45,000	44,000	43,000	42,000	41,000
	Total FY27 New Bonding		**13,585,000**							
5 yr 3.50%	FY28-Ambulance Replacement Program	VE	435,000				102,225	99,180	96,135	93,090
5 yr 3.50%	FY28- Vehicle Replacement - Fire Engine #6	VE	900,000				211,500	205,200	198,900	192,600
20 yr 4.00%	FY28-School Facilities Capital Improvements	BI	500,000				45,000	44,000	43,000	42,000
20 yr 4.00%	FY28-Elementary Schools Upgrade	BI	5,000,000				450,000	440,000	430,000	420,000
20 yr 4.00%	FY28-Elementary Schools Playground Update	BI	500,000				45,000	44,000	43,000	42,000
20 yr 4.00%	FY28-School Facilities - Pavement and Roofing	BI	600,000				54,000	52,800	51,600	50,400
20 yr 4.00%	FY28-Municipal Building Audit - Implementation	BI	500,000				45,000	44,000	43,000	42,000
10 yr 3.75%	FY28-Historic Cemetery Improvements	BI	400,000				55,000	53,500	52,000	50,500
20 yr 4.00%	FY28-Citywide Facilities Capital Improvements	BI	550,000				49,500	48,400	47,300	46,200
20 yr 4.00%	FY28-Bicycle/Pedestrian Plan Implementation	TSM	700,000				63,000	61,600	60,200	58,800
20 yr 4.00%	FY28-Elwyn Park Traffic Calming and Pedestrian Flow Plan	TSM	3,000,000				412,500	401,250	390,000	378,750
10 yr 3.75%	FY28-Market Square Upgrade	TSM	1,000,000				137,500	133,750	130,000	126,250
10 yr 3.75%	FY28-Citywide Sidewalk Reconstruction Program	TSM	1,000,000				137,500	133,750	130,000	126,250
20 yr 4.00%	FY28-Street Paving, Management, and Rehabilitation	TSM	4,000,000				360,000	352,000	344,000	336,000
20 yr 4.00%	FY28-Pease International Tradeport Roadway Rehabilitation	TSM	750,000				67,500	66,000	64,500	63,000
20 yr 4.00%	FY28-Citywide Storm Drainage Improvements	COM	500,000				45,000	44,000	43,000	42,000
20 yr 4.00%	FY28-Coakley Neighborhood Complete Street Restoration	COM	500,000				45,000	44,000	43,000	42,000
20 yr 4.00%	FY28-Cabot & Austin Area Sewer Separation	COM	1,000,000				90,000	88,000	86,000	84,000
		BAN Interest				BAN Interest	BAN Interest			
30 yr 4.25%	FY28-New Police Department Facility (Municipal Complex)	BI	38,000,000			800,000	1,200,000	2,881,667	2,827,833	2,774,000
	Total FY28 New Bonding		**59,835,000**							
5 yr 3.50%	FY29-Ambulance Replacement Program	VE	435,000					102,225	99,180	96,135
5 yr 3.50%	FY29- Vehicle Replacement - Fire Engine #3	VE	900,000					211,500	205,200	198,900
20 yr 4.00%	FY29-School Facilities Capital Improvements	BI	520,000					46,800	45,760	44,720
20 yr 4.00%	FY29-Elementary Schools Upgrade	BI	500,000					45,000	44,000	43,000
20 yr 4.00%	FY29-School Facilities - Pavement and Roofing	BI	600,000					54,000	52,800	51,600
20 yr 4.00%	FY29-Land Acquisition	BI	500,000					45,000	44,000	43,000
20 yr 4.00%	FY29-Indoor Pool Facility Needs	BI	365,573					32,902	32,170	31,439
20 yr 4.00%	FY29-City Hall HVAC Improvements	BI	1,000,000					90,000	88,000	86,000
20 yr 4.00%	FY29-Citywide Facilities Capital Improvements	BI	1,100,000					99,000	96,800	94,600
20 yr 4.00%	FY29-Downtown Aerial Utilities Undergrounding	BI	2,500,000					225,000	220,000	215,000
10 yr 3.75%	FY29-Junkins Avenue Improvements	TSM	1,100,000					151,250	147,125	143,000
10 yr 3.75%	FY29-Madison Street Roadway Improvements	TSM	500,000					68,750	66,875	65,000
20 yr 4.00%	FY29-Citywide Storm Drainage Improvements	COM	500,000					45,000	44,000	43,000
20 yr 4.00%	FY29-The Creek Neighborhood Reconstruction	COM	1,000,000					90,000	88,000	86,000
20 yr 4.00%	FY29-Lafayette Park and Monroe Street Drainage Improvements	COM	1,000,000					90,000	88,000	86,000
	Total FY29 New Bonding		**12,520,573**							
20 yr 4.00%	FY30-School Facilities Capital Improvements	BI	1,000,000						90,000	88,000
20 yr 4.00%	FY30-Renovation of Portsmouth Career and Technical Education (	BI	3,000,000						270,000	264,000
20 yr 4.00%	FY30-School Facilities - Pavement and Roofing	BI	600,000						54,000	52,800
20 yr 4.00%	FY30-Citywide Facilities Capital Improvements	BI	550,000						49,500	48,400
20 yr 4.00%	FY30-Solar Arrays and Potential Power Generation	BI	1,000,000						90,000	88,000
10 yr 3.75%	FY30-Market Street Sidepath	TSM	400,000						55,000	53,500
20 yr 4.00%	FY30-Elwyn Park Traffic Calming and Pedestrian Flow Plan	TSM	3,000,000						270,000	264,000
20 yr 4.00%	FY30-Market Square Upgrade	TSM	1,000,000						90,000	88,000
10 yr 3.75%	FY30-Citywide Sidewalk Reconstruction Program	TSM	1,000,000						137,500	133,750
20 yr 4.00%	FY30-Street Paving, Management, and Rehabilitation	TSM	5,000,000						450,000	440,000
20 yr 4.00%	FY30-Pease International Tradeport Roadway Rehabilitation	TSM	1,000,000						90,000	88,000
10 yr 3.75%	FY30-Hampton Branch Rail Tail (NH Seacoast Greenway)	TSM	880,000						121,000	117,700
20 yr 4.00%	FY30-Citywide Storm Drainage Improvements	COM	500,000						45,000	44,000
	Total FY30 New Bonding		**18,930,000**							
5 yr 3.50%	FY31- Vehicle Replacement - Engine #1	VE	800,000							188,000
20 yr 4.00%	FY31-Citywide Facilities Capital Improvements	BI	550,000							49,500
20 yr 4.00%	FY31-Renovation of Portsmouth Career and Technical Education (	BI	5,000,000							450,000
30 yr 4.25%	FY31-Recycling and Solid Waste Transfer Station	BI	7,500,000							568,750
20 yr 4.00%	FY31-Downtown Aerial Utilities Undergrounding	BI	2,500,000							225,000
20 yr 4.00%	FY31-Citywide Storm Drainage Improvements	COM	500,000							45,000
20 yr 4.00%	FY31-The Creek Neighborhood Reconstruction	COM	1,000,000							90,000
	Total FY31 New Bonding		**17,850,000**							

CITY OF PORTSMOUTH, NEW HAMPSHIRE
LONG-TERM DEBT SERVICE FORECAST MODEL

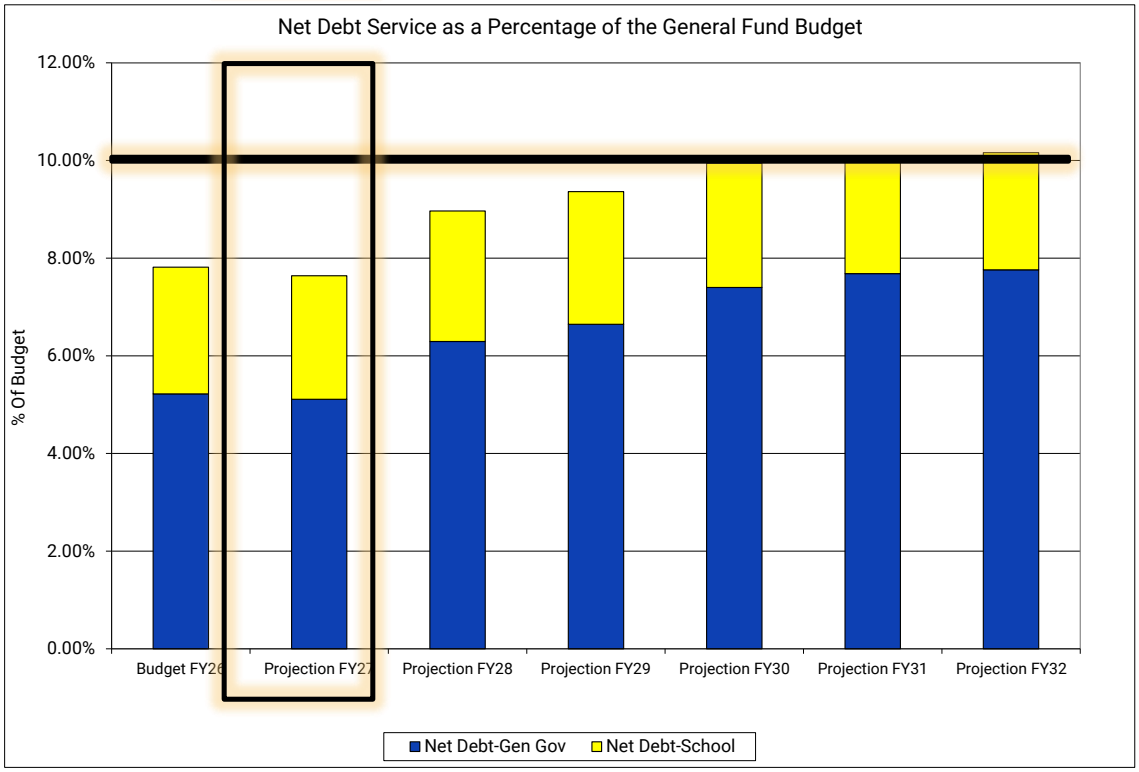
Bond Rating				FY26	FY27	FY28	FY29	FY30	FY31	FY32
5 yr 3.50%	FY32- Vehicle Replacement - Rescue #7	VE	900,000							
20 yr 4.00%	FY32-School Facilities Capital Improvements	BI	300,000							
20 yr 4.00%	FY32-Renovation of Portsmouth Career and Technical Education (	BI	5,000,000							
20 yr 4.00%	FY32-Citywide Facilities Capital Improvements	BI	1,100,000							
20 yr 4.00%	FY32-Solar Arrays and Potential Power Generation	BI	1,000,000							
20 yr 4.00%	FY32- South Mill Pond Playground	BI	900,000							
10 yr 3.75%	FY32-Citywide Sidewalk Reconstruction Program	TSM	1,000,000							
20 yr 4.00%	FY32-Street Paving, Management, and Rehabilitation	TSM	5,000,000							
20 yr 4.00%	FY32-Pease International Tradeport Roadway Rehabilitation	TSM	1,000,000							
10 yr 3.75%	FY32-US Route 1 New Sidepath Construction	TSM	1,000,000							
20 yr 4.00%	FY32-Citywide Storm Drainage Improvements	COM	500,000							
	Total FY32 New Bonding		**17,700,000**							
	Total Projected CIP FY 27-32		**137,920,573**							
	Total Not Authorized FY26		**2,800,000**							
	Total Authorized Unissued FY 18-27		**51,967,897**							
	Total Projected Debt Service		**192,688,470**							
	Total General Fund-Projected Future Debt			**302,367**	**2,003,090**	**6,163,163**	**8,853,491**	**11,746,892**	**13,629,601**	**14,821,584**
Future Debt Related Revenues										
	Total Future Debt Related Revenues-General Fund			-	-	-	-	-	-	-
	Total Net Projected Future Debt-General Fund			302,367	2,003,090	6,163,163	8,853,491	11,746,892	13,629,601	14,821,584
	Total Gross Issued and Projected Debt-General Fund			**13,933,948**	**14,207,355**	**17,215,928**	**18,615,156**	**20,630,530**	**21,362,188**	**22,253,697**
	Total Debt Related Revenues Actual and Projected			**(2,240,974)**	**(2,140,974)**	**(2,140,974)**	**(2,040,974)**	**(2,040,974)**	**(1,666,263)**	**(1,366,263)**
Total Net Issued and Projected Debt-General Fund				**11,692,974**	**12,066,381**	**15,074,954**	**16,574,182**	**18,589,556**	**19,695,925**	**20,887,434**

CITY OF PORTSMOUTH, NEW HAMPSHIRE
LONG TERM DEBT SERVICE FORECAST MODEL

City of Portsmouth

Net Debt Service as a Percentage of the General Fund Budget

	Budget FY26	Projection FY27	Projection FY28	Projection FY29	Projection FY30	Projection FY31	Projection FY32
Total Gen Fund Without Debt Service	135,702,992	143,764,035	150,923,484	158,439,473	166,329,759	174,612,981	183,308,708
Existing Debt Service-School	4,624,777	4,420,695	4,282,745	4,077,270	3,914,858	3,145,133	3,040,783
Existing Debt Service-Gen Gov	9,006,804	7,783,570	6,770,020	5,684,395	4,968,780	4,587,455	4,391,330
Projected Debt Service-School	-	315,000	950,200	1,468,900	1,581,400	1,958,860	2,363,120
Projected Debt Service-Gen Gov	302,367	1,688,090	5,212,963	7,384,591	10,165,492	11,670,741	12,458,464
Total Gross Debt Service	**13,933,948**	**14,207,355**	**17,215,928**	**18,615,156**	**20,630,530**	**21,362,188**	**22,253,697**
Debt Service Related Revenues-Schools	(740,974)	(740,974)	(740,974)	(740,974)	(740,974)	(466,263)	(466,263)
Debt Service Related Revenues-Gen Gov	(1,500,000)	(1,400,000)	(1,400,000)	(1,300,000)	(1,300,000)	(1,200,000)	(900,000)
Net Debt-School	3,883,803	3,994,721	4,491,971	4,805,196	4,755,284	4,637,730	4,937,640
Net Debt-Gen Gov	7,809,172	8,071,660	10,582,983	11,768,986	13,834,272	15,058,196	15,949,794
Total Net Debt	**11,692,974**	**12,066,381**	**15,074,954**	**16,574,182**	**18,589,556**	**19,695,925**	**20,887,434**
Total Projected General Fund Budget	149,636,940	157,971,390	168,139,412	177,054,630	186,960,289	195,975,170	205,562,405
	Budget FY26	Projection FY27	Projection FY28	Projection FY29	Projection FY30	Projection FY31	Projection FY32
Total Percentage Net Debt Service of Budget:	**7.81%**	**7.64%**	**8.97%**	**9.36%**	**9.94%**	**10.05%**	**10.16%**



CITY OF PORTSMOUTH, NEW HAMPSHIRE
LONG-TERM DEBT SERVICE FORECAST MODEL

Bond Rating				FY26	FY27	FY28	FY29	FY30	FY31	FY32
	ISSUED DEBT									
	PARKING & TRANSPORTATION FUND-Issued Debt			**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FY31**	**FY32**
AAA	**06/20/19**	**19 Foundry Parking Garage**	**$26,200,000($23,149,000)**							
		Principal-Last Pmt FY39	20 Yr	1,130,000	1,195,000	1,250,000	1,315,000	1,375,000	1,435,000	1,495,000
		Interest		645,813	589,313	529,563	467,063	401,313	346,313	288,913
AAA	**06/22/23**	**22 Hanover Parking Facility Upgrades**	**$6,300,000($5,723,500)**							
		Principal-Last Pmt FY43	20 Yr	290,000	290,000	290,000	290,000	290,000	290,000	290,000
		Interest		242,700	228,200	213,700	199,200	184,700	170,200	155,700
AAA	**06/18/25**	**FY24-Foundry Place Parking Offices**	**$1,250,000($1,192,000)**							
		Principal-Last Pmt FY45	**20 YR**	60,000	60,000	60,000	60,000	59,500	59,500	59,500
		Interest		55,711	53,179	50,179	47,179	44,179	41,204	38,229
		Total Parking/Trans Fund Issued Debt Principal Due		1,480,000	1,545,000	1,600,000	1,665,000	1,724,500	1,784,500	1,844,500
		Total Parking/Trans Fund Issued Debt Interest Due		944,223	870,691	793,441	713,441	630,191	557,716	482,841
		Total Parking/TransFund-Issued Debt		2,424,223	2,415,691	2,393,441	2,378,441	2,354,691	2,342,216	2,327,341
	PROJECTED FUTURE DEBT:									
	Actual to Budgeted adjustment									
	PARKING/TRANSPORTATION FUND-Projected Future Debt			**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FY31**	**FY32**
20 yr 4.00%	FY27-New Parking Facility		3,000,000		-	270,000	264,000	258,000	252,000	246,000
	Total Parking/Transportation Fund-Projected Future Debt			**-**	**-**	**270,000**	**264,000**	**258,000**	**252,000**	**246,000**
	Future Debt Related Revenues			**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FY31**	**FY32**
	Total Future Debt Related Revenues-Parking/Transportation Fund			-	-	-	-	-	-	-
	Total Net Projected Future Debt-Parking/Transportation Fund			-	-	270,000	264,000	258,000	252,000	246,000
	Total Net Issued and Projected Debt-Parking/Transportation Fund			2,424,223	2,415,691	2,663,441	2,642,441	2,612,691	2,594,216	2,573,341

PARKING and TRANSPORTATION FUND

CITY OF PORTSMOUTH, NEW HAMPSHIRE
LONG-TERM DEBT SERVICE FORECAST MODEL

Bond Rating				FY26	FY27	FY28	FY29	FY30	FY31	FY32
ISSUED DEBT										
	DEBT SERVICE FUND-Issued Debt			**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FY31**	**FY32**
AAA	**06/15/16**	**Commerce Way-Betterment**	**1.39%** **1,524,710**							
		Principal-Last Pmt FY26		180,000						
		Interest		7,200						
		Total Debt Service Fund Issued Debt Principal Due		180,000	-	-	-	-	-	-
		Total Debt Service Fund Issued Debt Interest Due		7,200	-	-	-	-	-	-
		Total Debt Service Fund-Issued Debt		187,200	-	-	-	-	-	-
		Issued Debt Related Revenues								
		Properties Subject to Commerce Way Betterment Assessment		(187,200)						
		Total Net Issued Debt Service Fund		-	-	-	-	-	-	-

CITY OF PORTSMOUTH, NEW HAMPSHIRE
LONG-TERM DEBT SERVICE FORECAST MODEL
Bond **CASH BASIS**

Rating				FY26	FY27	FY28	FY29	FY30	FY31	FY32
	WATER FUND-Issued Debt									
SRF	**06/01/08 08 SRF-Madbury Treatment Plant-Design**	**2,000,000**								
	Principal-Last Pmt FY28	20 Year		100,000	100,000	100,000				
	Interest			10,464	6,976	3,488				
AAA	**06/20/18 18 Pleasant St Water Line**	**600,000**								
	Principal-Last Pmt FY28	10 Year		60,000	60,000	60,000				
	Interest			9,000	6,000	3,000				
AA+	**01/15/09 09 Madbury Treatment Plant-Refunded**	**7,921,500**								
	Principal-Last Pmt FY29	20 Year		790,000	790,000	790,000	786,500			
	Interest			126,260	94,660	63,060	31,460			
AAA	**06/20/19 19 Annual Waterline Replacement**	**$500,000($426,000)**								
	Principal-Last Pmt FY29	10 Year		40,000	40,000	40,000	35,000			
	Interest			7,750	5,750	3,750	1,750			
SRF	**02/01/12 12 SRF-Madbury Treatment Plant**	**5,000,000**								
	Principal-Last Pmt FY32	20 Year		250,000	250,000	250,000	250,000	250,000	250,000	250,000
	Interest			47,600	40,800	34,000	27,200	20,400	13,600	6,800
AAA	**06/25/14 14 Hobbs Hill Water Tank**	**3,500,000**								
	Principal-Last Pmt FY34	20 Year		175,000	175,000	175,000	175,000	175,000	175,000	175,000
	Interest			63,000	54,250	49,000	42,000	35,000	28,000	21,000
AAA	**06/23/15 15 Water Improvements**	**4,800,000**								
	Principal-Last Pmt FY35	20 Year		240,000	240,000	240,000	240,000	240,000	240,000	240,000
	Interest			76,800	69,600	62,400	55,200	48,000	40,500	32,700
AAA	**06/15/16 16 Water Improvements**	**4,100,000**								
	Principal-Last Pmt FY36	20 Year		205,000	205,000	205,000	205,000	205,000	205,000	205,000
	Interest			61,500	53,300	49,200	45,100	41,000	36,900	30,750
AAA	**06/23/17 17 Water Improvements**	**2,250,000**								
	Principal-Last Pmt FY37	20 Year		115,000	115,000	110,000	110,000	110,000	110,000	110,000
	Interest			40,138	35,538	30,938	28,738	26,400	23,650	20,350
AAA	**06/20/18 18 Water Improvements**	**2,500,000**								
	Principal-Last Pmt FY38	20 Year		125,000	125,000	125,000	125,000	125,000	125,000	125,000
	Interest			58,594	52,344	46,094	39,844	36,094	32,344	28,594
AAA	**06/20/19 19 Annual Waterline Replacement**	**$2,200,000($1,981,400)**								
	Principal-Last Pmt FY39	20 Year		100,000	100,000	100,000	100,000	100,000	100,000	100,000
	Interest			51,394	46,394	41,394	36,394	31,394	27,394	23,394
AAA	**04/06/21 20 Water System Upgrades (Part I)**	**$4,023,000($3,633,000)**								
	Principal-Last Pmt FY41	20 Year		185,000	185,000	180,000	180,000	180,000	180,000	180,000
	Interest			80,225	72,825	64,500	56,400	48,300	40,200	33,000
	Annual Waterline Replacement	**1,000,000**								
	Madbury Well #5	**750,000**								
	Water Transmission Main Replacement	**250,000**								
	Maplewood Ave Waterline	**1,200,000**								
	Pleasant St Water Mains	**823,000**								
AAA	**04/06/21 21 Water System Upgrades**	**$2,750,000($2,516,000)**								
	Principal-Last Pmt FY41	20 Year		130,000	130,000	130,000	130,000	130,000	125,000	125,000
	Interest			55,900	50,700	44,850	39,000	33,150	27,300	22,300
	New Groundwater Source	**500,000**								
	Water Transmission Main Replacement	**600,000**								
	Islington St Phase 1B	**1,650,000**								
AAA	**06/23/22 20 Water System Upgrades (Part II)**	**$600,000($552,800)**								
	Principal-Last Pmt FY42	20 Year		30,000	30,000	30,000	30,000	30,000	30,000	30,000
	Interest			19,981	18,481	16,981	15,481	13,981	12,481	10,981
	Reservoir Management									
AAA	**06/23/22 22 Water System Upgrades (Part I)**	**$6,600,000($6,106,600)**								
	Principal-Last Pmt FY42	20 Year		315,000	315,000	310,000	305,000	305,000	305,000	305,000
	Interest			219,631	203,881	188,131	172,631	157,381	142,131	126,881
	Annual Waterline Replacement	**1,000,000**								
	Islington Street Phase 2	**2,300,000**								
	Willard Avenue Reconstruction	**1,800,000**								
	Union Street Reconstruction	**1,500,000**								
AAA	**06/20/24 22 Water System Upgrades (Part II)**	**$3,000,000($2,791,500)**								
	Principal-Last Pmt FY44	20 Year		140,000	140,000	139,500	139,500	139,500	139,500	139,500
	Interest			124,379	117,379	110,379	103,404	96,429	89,454	82,479
	FY22-Water Transmission Main Replacement	**3,000,000**								
AAA	**06/20/24 23 Water System Upgrades (Part I)**	**$800,000($770,500)**								
	Principal-Last Pmt FY54	30 Year		26,000	26,000	26,000	26,000	26,000	26,000	26,000
	Interest			33,336	32,036	30,736	29,436	28,136	26,836	25,536
	FY23-Bartlett Street Utilities Upgrades and Streetscape	**800,000**								
AAA	**06/20/24 24 Water System Upgrades (Part I)**	**$5,050,000($4,867,500)**								
	Principal-Last Pmt FY54	30 Year		162,200	163,000	164,000	165,000	160,500	160,500	161,000
	Interest			210,518	202,408	194,258	186,058	177,808	169,783	161,758
	FY24-Annual Waterline Replacement	**1,000,000**								
	FY24-Greenland Well PFAS Treatment	**2,500,000**								
	FY24-Islington 2c	**850,000**								
	FY24-Union St	**700,000**								
AAA	**06/18/25 FY22-Water Transmission Main Replacement**	**$4,300,000($4,100,000)**								
	Principal-Last Pmt FY45	**20 YR**		205,000	205,000	205,000	205,000	205,000	205,000	205,000
	Interest			191,602	182,963	172,713	162,463	152,213	141,963	131,713
AAA	**06/18/25 FY25-Fleet Street Utilities Upgrades/Streetscape**	**$1,000,000($974,500)**								
	Principal-Last Pmt FY55	**30 YR**		32,500	32,500	32,500	32,500	32,500	32,500	32,500
	Interest			45,299	44,054	42,429	40,804	39,179	37,554	35,929
AAA	**06/18/25 FY25-DPW Complex Improvements**	**$1,500,000($1,461,000)**								
	Principal-Last Pmt FY55	**30 YR**		49,000	49,000	49,000	49,000	49,000	49,000	49,000
	Interest			67,932	66,053	63,603	61,153	58,703	56,253	53,803
			Total Water Fund Issued Debt Principal Due	3,474,700	3,475,500	3,461,000	3,288,500	2,462,500	2,457,500	2,458,000
			Total Water Fund Issued Debt Interest Due	1,601,304	1,456,392	1,314,904	1,174,516	1,043,569	946,344	847,969
			Total Water Fund-Issued Debt	5,076,004	4,931,892	4,775,904	4,463,016	3,506,069	3,403,844	3,305,969

CITY OF PORTSMOUTH, NEW HAMPSHIRE
LONG-TERM DEBT SERVICE FORECAST MODEL
Bond **CASH BASIS**
Rating

			FY26	FY27	FY28	FY29	FY30	FY31	FY32
	WATER FUND-Projected Future Debt								
	Issued/Refunded Difference Budgeted vs actual								
	FY25-Assisting Customers with Galvanized Service Line Replacement-SRF								
	30 yr 2.536%	3,500,000							
	Authorized 02/03/25								
	less Principal Forgiveness (71%)	(2,485,000)							
	Estimated Customer Contribution	(290,000)							
	Total SRF	**725,000**		1,000	11,700	23,500	33,500	42,553	41,940
	FY 26-Greenland Well PFAS Treatment SRF (DWSRF)								
	30 yr 4.152%	6,500,000							
	Authorized 4/20/26								
	less DWSRF Emerging Contaminant Loan (pending stlmt 100% frgvn)	(861,791)							
		5,638,209							
	less Principal Forgiveness (10%)	(563,821)							
		5,074,388		16,000	40,000	379,835	372,812	365,789	358,766
20 yr 4.00%	FY21-Water Storage Tanks Painting	850,000		76,500	74,800	73,100	71,400	69,700	68,000
FY 21	**Authorized 12/07/20**								
	Total FY 21 New Bonding	**850,000**							
30 yr 4.25%	FY23-Well Station Improvements	1,000,000			75,833	74,417	73,000	71,583	70,167
20 yr 4.00%	FY23-Water Storage Tanks Painting	350,000		31,500	30,800	30,100	29,400	28,700	28,000
FY 23	**Authorized 07/11/22**								
	Total FY 23 New Bonding	**1,350,000**							
30 yr 4.25%	FY24-New Groundwater Source	2,000,000			151,667	148,833	146,000	143,167	140,333
30 yr 4.25%	FY24-Dover Water Emergency Interconnection	1,726,500							
30 yr 4.25%	FY24-Edmond Ave	500,000			37,917	37,208	36,500	35,792	35,083
FY 24	**Authorized 07/10/23**								
	Total FY 24 New Bonding	**4,226,500**							
20 yr 4.00%	FY25-Water Storage Tanks Improvements	400,000		36,000	35,200	34,400	33,600	32,800	32,000
30 yr 4.25%	FY25-Madbury Water Treatment Plant Facility Improvements	650,000			49,292	48,371	47,450	46,529	45,608
20 yr 4.00%	FY25-The Creek Neighborhood Reconstruction	500,000		45,000	44,000	43,000	42,000	41,000	40,000
	Authorized 07/15/24								
	Total FY 25 New Bonding	**1,550,000**							
20 yr 4.00%	FY25-Fernald Property Conservation Easement	**1,478,000**							
	Authorized 04/7/25 (Federal Funds rec'd consider rescinding authorization)								
30 yr 4.25%	FY26-Annual Waterline Replacement	1,500,000			113,750	111,625	109,500	107,375	105,250
30 yr 4.25%	FY26-Well Station Improvements	200,000			15,167	14,883	14,600	14,317	14,033
30 yr 4.25%	FY26-Water Storage Tanks Improvements	5,000,000			379,167	379,167	379,167	379,167	379,167
30 yr 4.25%	FY26-Greenland Well Treatment	2,000,000			151,667	148,833	146,000	143,167	140,333
30 yr 4.25%	FY26-Fleet Street Utilities Upgrade and Streetscape	2,000,000			151,667	148,833	146,000	143,167	140,333
20 yr 4.00%	FY26-Chapel Street	750,000		67,500	66,000	64,500	63,000	61,500	60,000
	Authorized 08/04/25								
	Total FY 26 New Bonding	**11,450,000**							
30 yr 4.25%	FY27-Annual Waterline Replacement	1,500,000			113,750	111,625	109,500	107,375	105,250
30 yr 4.25%	FY27-Well Stations Improvements	1,000,000			75,833	74,417	73,000	71,583	70,167
20 yr 4.00%	FY27-Madbury Water Treatment Plant	500,000			45,000	44,000	43,000	42,000	41,000
30 yr 4.25%	FY27-Greenland Well Treatment (to be rescinded)	1,500,000			113,750	111,625	109,500	107,375	105,250
20 yr 4.00%	FY27-Portsmouth and Collins Wells	600,000			54,000	52,800	51,600	50,400	49,200
20 yr 4.00%	FY27-The Creek Neighborhood Reconstruction	800,000			72,000	70,400	68,800	67,200	65,600
30 yr 4.25%	FY27-Vaughn Mall Restoration	500,000			37,917	37,208	36,500	35,792	35,083
	Total FY 27 New Bonding	**6,400,000**							
30 yr 4.25%	FY28-Annual Waterline Replacement	1,500,000				113,750	111,625	109,500	107,375
30 yr 4.25%	FY28-Madbury Water Treatment Plant	2,000,000				151,667	148,833	146,000	143,167
30 yr 4.25%	FY28-Coakley Neighborhood Complete Street Restoration	1,750,000				132,708	130,229	127,750	125,271
30 yr 4.25%	FY28-Cabot & Austin Area Sewer Separation	1,000,000				75,833	74,417	73,000	71,583
	Total FY 28 New Bonding	**6,250,000**							
30 yr 4.25%	FY29-Annual Waterline Replacement	1,500,000					113,750	111,625	109,500
30 yr 4.25%	FY29-Well Stations Improvements	500,000					37,917	37,208	36,500
30 yr 4.25%	FY29-The Creek Neighborhood Reconstruction	1,000,000					75,833	74,417	73,000
30 yr 4.25%	FY29-Reservoir Management	3,000,000					227,500	223,250	219,000
30 yr 4.25%	FY29-Portsmouth and Collins Wells	13,000,000					985,833	967,417	949,000
30 yr 4.25%	FY29-Maplewood Ave Reconstruction - Rt1 Bypass to RR tracks	3,000,000					227,500	223,250	219,000
	Total FY 29 New Bonding	**22,000,000**							
30 yr 4.25%	FY30-Annual Waterline Replacement	1,500,000						113,750	111,625
30 yr 4.25%	FY30-Madbury Water Treatment Plant	1,000,000						75,833	74,417
	Total FY 30 New Bonding	**2,500,000**							
30 yr 4.25%	FY31-Annual Water Line Replacement	1,500,000							113,750
30 yr 4.25%	FY31-Well Stations Improvements	500,000							37,917
30 yr 4.25%	FY31-Water Transmission Main Replacement	16,000,000							1,213,333
30 yr 4.25%	FY31-The Creek Neighborhood Reconstruction	1,000,000							75,833
	Total FY 31 New Bonding	**19,000,000**							
30 yr 4.25%	FY32-Annual Water Line Replacement	1,500,000							
30 yr 4.25%	FY32-Water Storage Tanks Improvements	2,000,000							
	Total FY 32 New Bonding	**3,500,000**							
	Total Projected CIP FY 27-32	**59,650,000**							
	Total Authorized Unissued FY 21-26	**30,904,500**							
	Total Projected Debt Service	**90,554,500**							
	Total Water Fund-Projected Future Debt		**-**	**273,500**	**1,940,875**	**2,736,639**	**4,369,266**	**4,491,029**	**5,850,835**
	Total Issued and Projected Debt Water Fund		**5,076,004**	**5,205,392**	**6,716,779**	**7,199,655**	**7,875,335**	**7,894,873**	**9,156,804**

CITY OF PORTSMOUTH, NEW HAMPSHIRE
LONG-TERM DEBT SERVICE FORECAST MODEL
CASH BASIS

Bond Rating				FY26	FY27	FY28	FY29	FY30	FY31	FY32
AAA	6/15/2016	16 Sewer System Improvements	1,000,000							
		Principal-Last Pmt FY26	10 Year	100,000						
		Interest		4,000						
AAA	6/15/2017	17 Goose Bay and Pumping Stations	900,000							
		Principal-Last Pmt FY27	10 Year	90,000	90,000					
		Interest		7,200	3,600					
SRF	12/1/2008	09 SRF-Sewer Projects Phase 3	5,508,137							
		Principal-Last Pmt FY28	20 Year	275,407	275,407	275,407				
	Interest-State recalculated interest starting in FY 15 total saving $306,168			19,664	13,109	6,555				
SRF	12/1/2008	09 SRF-Lower Court Street Loan	688,562							
		Principal-Last Pmt FY28	20 Year	34,428	34,428	34,428				
	Interest-State recalculated interest starting in FY 15 total saving $36,048			2,458	1,639	819				
AAA	6/20/2018	18 Sewer Line and Pump Station Improvements	1,800,000							
		Principal-Last Pmt FY28	10 Year	180,000	180,000	180,000				
		Interest		27,000	18,000	9,000				
AAA	6/20/2019	19 Consent Decree-Union St-Annual Sewerline	$1,600,000($1,361,100)							
		Principal-Last Pmt FY29	10 Year	135,000	135,000	125,000	120,000			
		Interest		25,750	19,000	12,250	6,000			
SRF	1/1/2011	11 SRF-Rye Line Pump Station Upgrades	1,069,714							
		Principal-Last Pmt FY30	20 Year	53,486	53,486	53,486	53,486	53,486		
	Interest-State recalculated interest starting in FY 15 total saving $25,456			6,910	5,528	4,146	2,764	1,382		
SRF	1/1/2011	11 SRF-201 Facilities Plan Updates	1,000,000							
		Principal-Last Pmt FY30	20 Year	50,000	50,000	50,000	50,000	50,000		
	Interest-State recalculated interest starting in FY 15 total saving $24,288			6,460	5,168	3,876	2,584	1,292		
SRF	12/16/2011	12 SRF-LTCP Bartlett St. Area Sewer Ext	5,290,233							
		Principal-Last Pmt FY31	20 Year	264,512	264,512	264,512	264,512	264,512	264,512	
	Interest-State recalculated interest starting in FY 15 total saving $191,222			41,549	34,625	27,700	20,775	13,850	6,925	
AAA	12/14/2021	12 P.I.W.W.T.P. Prel. Eng and LTCP Imp-Refunding	1,260,000							
		Principal-Last Pmt FY32	10 YR	125,000	125,000	125,000	130,000	130,000	130,000	130,000
		Interest		41,625	35,375	29,125	22,750	16,250	9,750	3,250
AA+	3/19/2012	12 LTCP Contract #3B and Cass St Area	8,000,000							
		Principal-Last Pmt FY32	20 Year	400,000	400,000	400,000	400,000	400,000	400,000	400,000
		Interest		76,750	66,000	54,000	42,000	30,000	18,000	6,000
AAA	6/27/2013	13 LTCP Contract #3C Lincoln Area	3,929,000							
		Principal-Last Pmt FY33	20 Year	195,000	195,000	195,000	195,000	195,000	195,000	195,000
		Interest		48,360	42,510	36,660	30,810	24,960	18,720	12,480
SRF	6/1/2014	14 SRF-LTCP Contract #3C	5,595,874							
		Principal-Last Pmt FY33	20 Year	279,794	279,794	279,794	279,794	279,794	279,794	279,794
		Interest		75,029	65,651	56,272	46,893	37,515	28,136	18,757
	Total Interest savings from State recalculation FY 15 - FY 31 $1,539,384									
AAA	6/25/2014	14 Peirce Island WWTP	10,000,000							
		Principal-Last Pmt FY34	20 Year	500,000	500,000	500,000	500,000	500,000	500,000	500,000
		Interest		180,000	155,000	140,000	120,000	100,000	80,000	60,000
AAA	6/25/2014	14 Pease WWTP	3,500,000							
		Principal-Last Pmt FY34	20 Year	175,000	175,000	175,000	175,000	175,000	175,000	175,000
		Interest		63,000	54,250	49,000	42,000	35,000	28,000	21,000
AAA	6/23/2015	15 Pease WWTP	1,000,000							
		Principal-Last Pmt FY35	20 Year	50,000	50,000	50,000	50,000	50,000	50,000	50,000
		Interest		16,000	14,500	13,000	11,500	10,000	8,438	6,813
AAA	6/15/2016	16 Lafayette Rd Pumping Station	3,000,000							
		Principal-Last Pmt FY36	20 Year	150,000	150,000	150,000	150,000	150,000	150,000	150,000
		Interest		45,000	39,000	36,000	33,000	30,000	27,000	22,500
AAA	6/15/2017	17 Annual Sewerline	2,500,000							
		Principal-Last Pmt FY37	20 Year	125,000	125,000	125,000	125,000	125,000	125,000	125,000
		Interest		45,156	40,156	35,156	32,656	30,000	26,875	23,125
AAA	6/20/2018	18 Annual Sewerline and Pumping Stations	3,000,000							
		Principal-Last Pmt FY38	20 Year	150,000	150,000	150,000	150,000	150,000	150,000	150,000
		Interest		70,313	62,813	55,313	47,813	43,313	38,813	34,313
AAA	6/20/2019	19 Pease Wastewater Treatment Plant	$7,200,000($6,490,000)							
		Principal-Last Pmt FY39	20 Year	325,000	325,000	325,000	325,000	325,000	325,000	325,000
		Interest		168,694	152,444	136,194	119,944	103,694	90,694	77,694
AAA	4/6/2021	20 Sewer System Upgrades	$2,745,000($2,432,300)							
		Principal-Last Pmt FY41	20 Year	120,000	120,000	120,000	120,000	120,000	120,000	120,000
		Interest		53,300	48,500	43,100	37,700	32,300	26,900	22,100
		Annual Sewerline Replacement	1,000,000							
		Pleasant St Sewerline	770,000							
		Maplewood Ave Sewerline	975,000							
AAA	4/6/2021	21 Sewer System Upgrades	$5,250,000($4,816,700)							
		Principal-Last Pmt FY41	20 Year	240,000	240,000	240,000	240,000	240,000	240,000	240,000
		Interest		106,800	97,200	86,400	75,600	64,800	54,000	44,400
		Mechanic St Pump Station Force Main	3,600,000							
		Islington St Phase 1B	1,650,000							
AAA	6/23/2022	22 Sewer System Upgrades (Part I)	$8,900,000($8,232,200)							
		Principal-Last Pmt FY42	20 Year	425,000	420,000	420,000	415,000	415,000	415,000	415,000
		Interest		296,113	274,863	253,863	232,863	212,113	191,363	170,613
		Annual Sewerline Replacement	500,000							
		Mechanic Street Pumping Station	2,000,000							
		Islington Street Phase 2	2,300,000							
		Willard Avenue Reconstruction	3,000,000							
		Union Street Reconstruction	1,100,000							
AAA	6/22/2023	16 PI WWTP Upgrades	$1,016,957($926,050)							
		Principal-Last Pmt FY43	20 Year	50,000	50,000	50,000	45,000	45,000	45,000	45,000
		Interest		39,000	36,500	34,000	31,500	29,250	27,000	24,750
AAA	6/22/2023	22 Sewer System Upgrades (Part II)	$300,000($271,250)							
		Principal-Last Pmt FY43	20 Year	15,000	15,000	15,000	15,000	15,000	15,000	15,000
		Interest		11,500	10,750	10,000	9,250	8,500	7,750	7,000
		Sewer Service for Sagamore Ave Sewer Extension	300,000							

CITY OF PORTSMOUTH, NEW HAMPSHIRE
LONG-TERM DEBT SERVICE FORECAST MODEL
CASH BASIS

Bond Rating				FY26	FY27	FY28	FY29	FY30	FY31	FY32
AAA	6/20/2024	22 Sewer System Upgrades (Part III)	$1,750,000($1,628,200)							
		Principal-Last Pmt FY44	20 Year	81,500	81,500	81,500	81,500	81,500	81,500	81,500
		Interest		72,556	68,481	64,406	60,331	56,256	52,181	48,106
		FY22-Pumping Station Upgrades	750,000							
		FY22-Marjorie St Pumping Station	1,000,000							
SRF	4/1/2022	22 SRF-PI WWTP Upgrades	$80,883,042$(76,838,889.88)							
		Principal-Last Pmt FY51	30 Year	2,557,694	2,557,694	2,557,694	2,557,694	2,557,694	2,557,694	2,557,694
		Interest		1,330,001	1,278,847	1,227,693	1,176,539	1,125,385	1,074,232	1,023,078
AAA	6/22/2023	23 Sewer System Upgrades (Part I)	$2,100,000($1,972,200)							
		Principal-Last Pmt FY53	30 Year	75,000	75,000	75,000	70,000	70,000	70,000	70,000
		Interest		82,000	78,250	74,500	70,750	67,250	63,750	60,250
		Annual Sewerline Replacement	500,000							
		Sewer Main for Sagamore Ave Sewer Extension	400,000							
		Sewer Service for Sagamore Ave Sewer Extension	1,200,000							
AAA	6/20/2024	23 Sewer System Upgrades (Part II)	$2,669,500($2,571,000)							
		Principal-Last Pmt FY54	30 Year	86,800	87,000	87,000	87,000	87,000	87,000	87,000
		Interest		111,253	106,913	102,563	98,213	93,863	89,513	85,163
		FY23-Fleet Street Utilities Upgrades/Streetscape-Non SRF	519,500							
		FY23-Pease Wastewater Treatment Facility	550,000							
		FY23-Pumping Station Upgrades	800,000							
		FY23-Bartlett Street Utilities Upgrades and Streetscape	800,000							
AAA	6/20/2024	24 Sewer System Upgrades (Part I)	$4,715,000($4,542,700)							
		Principal-Last Pmt FY54	30 Year	152,700	152,500	152,500	152,500	152,500	152,500	152,000
		Interest		196,478	188,843	181,218	173,593	165,968	158,343	150,718
		FY24-Annual Sewerline Replacement	1,000,000							
		FY24-LTCR Projects	300,000							
		FY24-Woodbury Avenue	250,000							
		FY24-Sewer Service for Sagamore Ave Sewer Ext	365,000							
		FY24-Islington Street	2,100,000							
		FY24-Union Street	700,000							
AAA	6/18/2025	FY24-Fleet Street Utilities Upgrades/Streetscape	$2,000,000($1,948,500)							
		Principal-Last Pmt FY55	30 YR	66,000	66,500	66,500	67,500	63,500	64,500	64,500
		Interest		90,614	88,075	84,750	81,425	78,050	74,875	71,650
AAA	6/18/2025	FY24-Edmond Ave	$200,000($195,000)							
		Principal-Last Pmt FY55	30 YR	6,500	6,500	6,500	6,500	6,500	6,500	6,500
		Interest		9,064	8,816	8,491	8,166	7,841	7,516	7,191
AAA	6/18/2025	FY25-Pumping Station Upgrades	$700,000($682,000)							
		Principal-Last Pmt FY55	30 YR	23,000	23,000	23,000	23,000	23,000	23,000	23,000
		Interest		31,719	30,836	29,686	28,536	27,386	26,236	25,086
AAA	6/18/2025	FY25-Fleet Street Utilities Upgrades/Streetscape (2)	$1,000,000($974,500)							
		Principal-Last Pmt FY55	30 YR	32,500	32,500	32,500	32,500	32,500	32,500	32,500
		Interest		45,299	44,054	42,429	40,804	39,179	37,554	35,929
AAA	6/18/2025	FY25-Stormdrainage	$500,000($486,800)							
		Principal-Last Pmt FY55	30 YR	16,300	16,500	16,500	16,500	16,500	16,500	16,500
		Interest		22,645	22,020	21,195	20,370	19,545	18,720	17,895
AAA	6/18/2025	FY25-DPW Complex Improvements	$1,500,000($1,461,000)							
		Principal-Last Pmt FY55	30 YR	49,000	49,000	49,000	49,000	49,000	49,000	49,000
		Interest		67,932	66,053	63,603	61,153	58,703	56,253	53,803
SRF	7/15/2019	FY20-Sewer Main for Sagamore Avenue Area Sewer Extension	$6,500,000 ($5,525,000)							
		Principal-Last Pmt FY45	20 YR	276,250	276,250	276,250	276,250	276,250	276,250	276,250
		Interest		222,329	104,975	99,450	93,925	88,400	82,875	77,350
			Total Sewer Fund Issued Debt Principal Due	7,930,870	7,826,570	7,726,570	7,222,735	7,098,736	6,996,250	6,731,238
			Total Sewer Fund Issued Debt Interest Due	3,759,521	3,382,342	3,132,411	2,882,206	2,652,043	2,430,409	2,211,011
			Total Sewer Fund-Issued Debt	11,690,391	11,208,912	10,858,982	10,104,941	9,750,778	9,426,658	8,942,249

Issued Debt Related Revenues	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32
Phase 2-State Aid C-706							
Rye Line Pump Station C-876	(21,021)	(20,607)	(20,192)	(19,778)	(19,363)	(18,948)	(18,534)
Lincoln Area Contract 3B C-877	(75,006)	(72,777)	(70,549)	(68,878)	(67,694)	(66,405)	(64,908)
Lincoln Area Contract 3C C-878	(74,492)	(72,860)	(71,226)	(69,592)	(67,958)	(66,324)	(64,692)
Cass St Area C-879	(47,154)	(45,753)	(44,352)	(43,301)	(42,556)	(41,746)	(40,805)
Bartlett Area C-860	(66,752)	(65,367)	(63,982)	(62,597)			
Lincoln Area 3A C-861	(74,716)	(72,841)	(70,965)	(69,089)	(67,213)	(65,338)	(63,462)
Peirce Island WWTP C-900	(40,820)	(39,552)	(38,285)	(37,017)	(35,749)	(34,482)	(33,214)
Peirce Island WWTP C-959	(1,433,144)	(1,410,647)	(1,392,581)	(1,370,084)	(1,347,588)	(1,325,091)	(1,302,594)
Total Issued Debt Related Revenues-Sewer Fund	**(1,833,105)**	**(1,800,404)**	**(1,772,132)**	**(1,740,336)**	**(1,648,121)**	**(1,618,334)**	**(1,588,209)**
Total Net Issued Debt-Sewer Fund	**9,857,286**	**9,408,508**	**9,086,850**	**8,364,605**	**8,102,657**	**7,808,324**	**7,354,040**

CITY OF PORTSMOUTH, NEW HAMPSHIRE
LONG-TERM DEBT SERVICE FORECAST MODEL
Bond **CASH BASIS**

Rating			Issued Difference Budgeted vs actual	FY26	FY27	FY28	FY29	FY30	FY31	FY32
SEWER FUND-Projected Future Debt										
30 yr 2.536%	FY22-Pease Wastewater Treatment Facility-possible SRF*	1,500,000								
	Authorized 08/02/21									
	First $75,000 Forgiveness	(75,000)								
	Sub Total	1,425,000								
	10% Forgiveness thereafter	(142,500)								
	Total SRF	**1,282,500**		227	12,825	12,825	12,825	75,245	74,161	73,077
	*Combined with $25M Pease WWTF SRF (estimated completion 2030 (repayment begins))									
Total Fleet Street authorization $2,200,000 split between SRF and Bonding:										
30 yr 2.536%	FY23-Fleet Street Utilities Upgrades/Streetscape-SRF	1,680,500								
	Authorized 07/11/22									
	less Principal Forgiveness (10%)	(168,050)								
	Total SRF	**1,512,450**		4,551	8,402	88,771	87,492	86,214	84,935	83,657
Total Pease WWTP authorization $25,128,000-SRF:										
30 yr 2.536%	FY25-Pease WWTP-SRF	25,128,000								
Authorized 07/15/24, Rescind reauthorize 25,128,000 02/18/25										
Estimated	less Principal Forgiveness (20%)	(5,025,600)								
	Total SRF	**20,102,400**		32,500	145,000	230,000	251,280	1,179,877	1,162,884	1,145,890
Total Mechanic Street Pump Station authorization $3,000,000 - SRF:										
30 yr 2.536%	FY25-Mechanic Street Pumping Station Upgrades-SRF	3,000,000								
	Authorized 07/15/24									
Estimated	less Principal Forgiveness (20%)	(600,000)								
	Total SRF	**2,400,000**		2,708	25,000	30,000	140,864	138,835	136,806	134,778
Total Fleet Street authorization $7,000,000 split between SRF and Bonding:										
30 yr 2.536%	FY25-Fleet Street Utilities Upgrades/Streetscape-SRF	6,000,000								
	Authorized 07/15/24									
Estimated	less Principal Forgiveness (10%)	(1,200,000)								
	Total SRF	**4,800,000**		12,458	57,000	70,000	281,728	277,670	273,613	269,555
Sludge Minimization and PFAS Destruction Pilot		1,000,000								
	less Principal Forgiveness (100%)	(1,000,000)								
	Authorized 12/16/24									
	Total SRF **(no 1% admin charge per NHDES)**	**0**								
Sewer System Modeling		300,000								
	less Principal Forgiveness	(100,000)								
	Authorized 08/04/25									
20 yr 4.152%	Total SRF	**200,000**			2,000	27,456	26,833	26,210	25,588	24,965
FY 26-Fleet Street Area Reconstruction Phase 2B-SRF (CWSRF PPL)										
20 yr 4.152%	**Authorized 4/20/26**	6,000,000								
	less Principal Forgiveness (5%)	(300,000)								
		5,700,000			8,000	42,500	521,664	509,831	497,998	486,164
30 yr 4.25%	FY25-Sewer Service for Sagamore Ave Sewer Extension	365,000				27,679	27,162	26,645	26,128	25,611
20 yr 4.00%	FY25-Peirce Island Wastewater Treatment Facility	1,900,000			171,000	167,200	163,400	159,600	155,800	152,000
20 yr 4.00%	FY25-The Creek Neighborhood Reconstruction	500,000			45,000	44,000	43,000	42,000	41,000	40,000
	Authorized 07/15/24									
	Total FY 25 New Bonding	**2,765,000**								
20 yr 4.00%	FY26-Annual Sewer Line Replacement	1,500,000			135,000	132,000	129,000	126,000	123,000	120,000
30 yr 4.25%	FY26-Sewer Service for Sagamore Ave Sewer Extension	365,000				27,679	27,162	26,645	26,128	25,611
30 yr 4.25%	FY26-Peirce Island Wastewater Treatment Facility	1,500,000				113,750	111,625	109,500	107,375	105,250
30 yr 4.25%	FY26-Fleet Street Utilities Upgrade and Streetscape	2,000,000					151,667	148,833	146,000	143,167
20 yr 4.00%	FY26-Citywide Storm Drainage Improvements	1,000,000			90,000	88,000	86,000	84,000	82,000	80,000
20 yr 4.00%	FY26-Chapel Street	750,000			67,500	66,000	64,500	63,000	61,500	60,000
30 yr 4.25%	FY26-Lafayette Park and Monroe Street Drainage Improvements	1,500,000				113,750	111,625	109,500	107,375	105,250
	Authorized 08/04/25									
	Total FY 26 New Bonding	**8,615,000**								
30 yr 4.25%	FY27-Wastewater Pumping Station Improvements	500,000				37,917	37,208	36,500	35,792	35,083
30 yr 4.25%	FY27-Peirce Island Wastewater Treatment Facility	1,500,000				113,750	111,625	109,500	107,375	105,250
30 yr 4.25%	FY27-Citywide Storm Drainage Improvements	600,000				45,500	44,650	43,800	42,950	42,100
30 yr 4.25%	FY27-Vaughn Mall Restoration	500,000				37,917	37,208	36,500	35,792	35,083

CITY OF PORTSMOUTH, NEW HAMPSHIRE
LONG-TERM DEBT SERVICE FORECAST MODEL
Bond **CASH BASIS**

Rating				FY26	FY27	FY28	FY29	FY30	FY31	FY32
	Total FY 27 New Bonding	**3,100,000**								
30 yr 4.25%	FY28-Annual Sewer Line Replacement	1,500,000					113,750	111,625	109,500	107,375
30 yr 4.25%	FY28-Sewer Service for Sagamore Ave Sewer Extension	365,000					27,679	27,162	26,645	26,128
30 yr 4.25%	FY28-Citywide Storm Drainage Improvements	500,000					37,917	37,208	36,500	35,792
30 yr 4.25%	FY28-Mechanic Street Pumping Station Upgrades	10,000,000					758,333	744,167	730,000	715,833
30 yr 4.25%	FY28-Coakley Neighborhood Complete Street Restoration	1,750,000					132,708	130,229	127,750	125,271
30 yr 4.25%	FY28-Cabot & Austin Area Sewer Separation	1,000,000					75,833	74,417	73,000	71,583
	Total FY 28 New Bonding	**15,115,000**								
30 yr 4.25%	FY29-Long-Term Control Plan Related Projects	1,000,000						75,833	74,417	73,000
30 yr 4.25%	FY29-Wastewater Pumping Station Improvements	750,000						56,875	55,813	54,750
30 yr 4.25%	FY29-Citywide Storm Drainage Improvements	500,000						37,917	37,208	36,500
30 yr 4.25%	FY29-The Creek Neighborhood Reconstruction	1,800,000						136,500	133,950	131,400
30 yr 4.25%	FY29-Long-Term Control Plan Related Projects	1,000,000						75,833	74,417	73,000
	Total FY 29 New Bonding	**5,050,000**								
30 yr 4.25%	FY30-Annual Sewer Line Replacement	1,500,000							113,750	111,625
30 yr 4.25%	FY30-Long-Term Control Plan Related Projects	1,000,000							75,833	74,417
30 yr 4.25%	FY30-Citywide Storm Drainage Improvements	500,000							37,917	37,208
	Total FY 30 New Bonding	**3,000,000**								
30 yr 4.25%	FY31-Long-Term Control Plan Related Projects	1,000,000								75,833
30 yr 4.25%	FY31-Wastewater Pumping Station Improvements	750,000								56,875
30 yr 4.25%	FY31-Citywide Storm Drainage Improvements	500,000								37,917
30 yr 4.25%	FY31-The Creek Neighborhood Reconstruction	1,000,000								75,833
	Total FY 31 New Bonding	**3,250,000**								
30 yr 4.25%	FY32-Annual Sewer Line Replacement	1,500,000								
30 yr 4.25%	FY32-Citywide Storm Drainage Improvements	500,000								
	Total FY 32 New Bonding	**2,000,000**								
	Total Projected CIP FY 27-32	**31,515,000**								
	Total Authorized Unissued FY 18-26	**41,677,350**								
	Total Projected Debt Service	**73,192,350**								
	Total Sewer Fund-Projected Future Debt			**52,444**	**766,727**	**1,516,693**	**3,614,740**	**4,923,672**	**5,060,898**	**5,212,832**
	Total Net Projected Future Debt-Sewer Fund			52,444	766,727	1,516,693	3,614,740	4,923,672	5,060,898	5,212,832
	Total Gross Issued and Projected Debt-Sewer			11,742,835	11,975,639	12,375,675	13,719,681	14,674,450	14,487,556	14,155,081
	Total Net Issued and Projected Debt-Sewer Fund			**9,909,730**	**10,175,235**	**10,603,543**	**11,979,345**	**13,026,329**	**12,869,222**	**12,566,872**

CITY OF PORTSMOUTH, NEW HAMPSHIRE
LONG-TERM DEBT SERVICE FORECAST MODEL

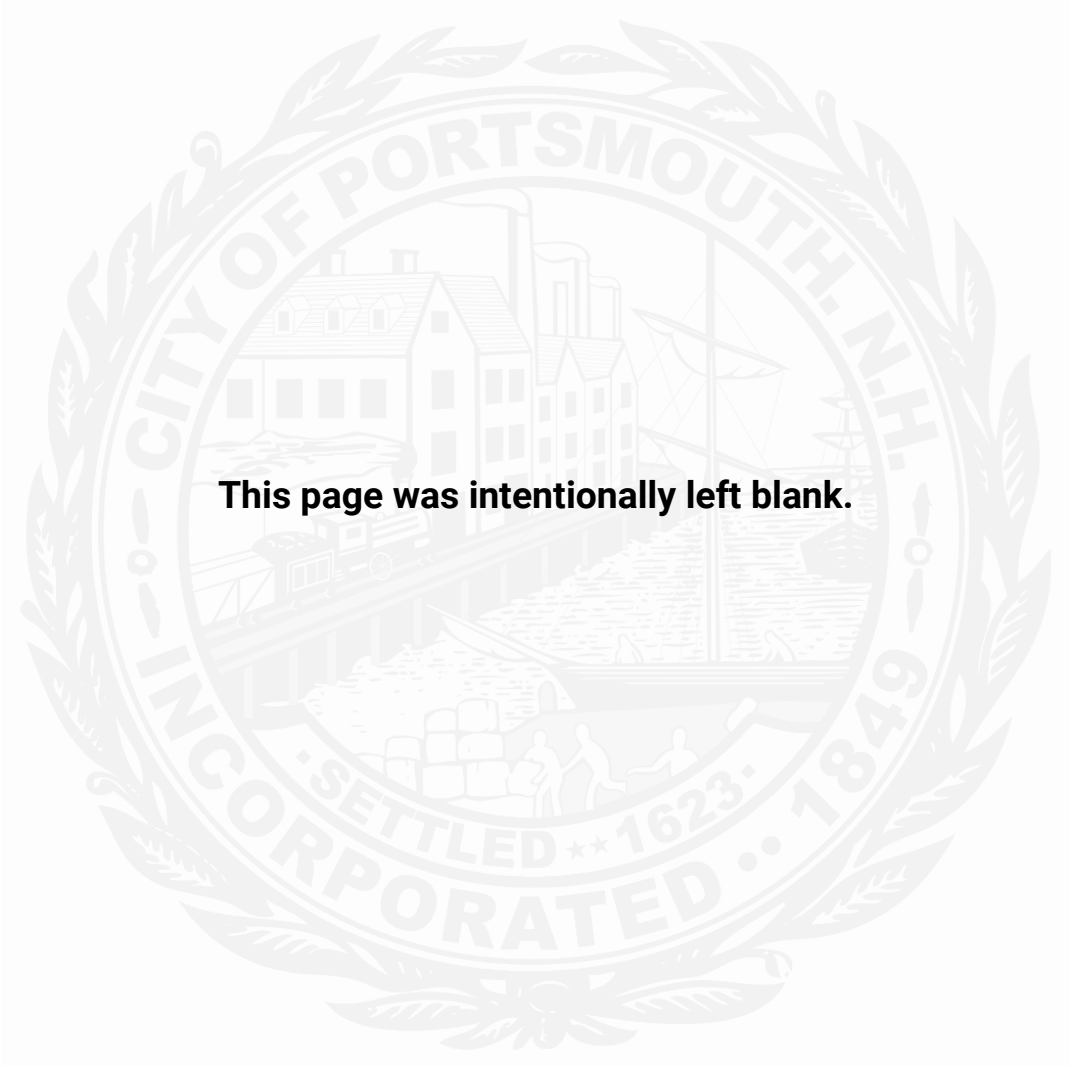
City of Portsmouth

Outstanding Debt Service by Fiscal Year

Fiscal Year		General Fund-Gen Gov				General Fund-School				Total General Fund			
		Principal	Interest			Principal	Interest			Principal	Interest		
FY 27	1	5,423,500	2,360,070	10%	10%	3,296,000	1,124,695	11%	11%	8,719,500	3,484,765	10%	10%
FY 28	2	4,663,000	2,107,020	9%	18%	3,306,000	976,745	11%	23%	7,969,000	3,083,765	10%	20%
FY 29	3	3,800,000	1,884,395	7%	25%	3,245,500	831,770	11%	34%	7,045,500	2,716,165	8%	28%
FY 30	4	3,270,500	1,698,280	6%	31%	3,220,500	694,358	11%	45%	6,491,000	2,392,638	8%	36%
FY 31	5	3,049,500	1,537,955	6%	37%	2,585,500	559,633	9%	54%	5,635,000	2,097,588	7%	43%
FY 32	6	2,999,500	1,391,830	5%	42%	2,590,500	450,283	9%	63%	5,590,000	1,842,113	7%	50%
FY 33	7	2,879,000	1,263,755	5%	48%	1,610,500	371,858	6%	69%	4,489,500	1,635,613	5%	55%
FY 34	8	2,877,500	1,139,718	5%	53%	1,610,500	313,633	6%	74%	4,488,000	1,453,350	5%	60%
FY 35	9	2,812,000	1,015,755	5%	58%	1,435,000	257,908	5%	79%	4,247,000	1,273,663	5%	66%
FY 36	10	2,806,500	898,474	5%	63%	1,435,000	209,714	5%	84%	4,241,500	1,108,188	5%	71%
FY 37	11	2,800,500	781,468	5%	68%	1,180,000	160,926	4%	89%	3,980,500	942,394	5%	75%
FY 38	12	2,795,000	664,330	5%	74%	930,000	119,489	3%	92%	3,725,000	783,819	4%	80%
FY 39	13	2,793,500	545,880	5%	79%	675,000	85,901	2%	94%	3,468,500	631,781	4%	84%
FY 40	14	2,783,000	446,940	5%	84%	455,000	63,376	2%	96%	3,238,000	510,316	4%	88%
FY 41	15	2,777,500	348,070	5%	89%	455,000	47,639	2%	97%	3,232,500	395,709	4%	92%
FY 42	16	2,202,000	249,320	4%	93%	345,000	31,901	1%	98%	2,547,000	281,221	3%	95%
FY 43	17	1,932,000	161,119	4%	96%	275,000	18,286	1%	99%	2,207,000	179,405	3%	97%
FY 44	18	1,496,500	82,705	3%	99%	140,000	7,209	0%	100%	1,636,500	89,914	2%	99%
FY 45	19	453,500	20,408	1%	100%	31,000	1,395	0%	100%	484,500	21,803	1%	100%
FY 46	20									-	-	0%	100%
Totals		**54,614,500**	**18,597,493**			**28,821,000**	**6,326,717**			**83,435,500**	**24,924,209**		
Revenue		(7,500,000)				(4,004,814)				(11,504,814)			
Net Debt		**47,114,500**				**24,816,186**				**71,930,686**			

Fiscal Year		Parking/Transportation Fund				Debt Service Fund				Total Governmental Funds			
		Principal	Interest			Principal	Interest			Principal	Interest		
FY 27	1	1,545,000	870,691	7%	7%	-	-			10,264,500	4,355,456	10%	10%
FY 28	2	1,600,000	793,441	7%	14%					9,569,000	3,877,206	9%	19%
FY 29	3	1,665,000	713,441	7%	22%					8,710,500	3,429,606	8%	27%
FY 30	4	1,724,500	630,191	8%	29%					8,215,500	3,022,829	8%	35%
FY 31	5	1,784,500	557,716	8%	37%					7,419,500	2,655,304	7%	42%
FY 32	6	1,844,500	482,841	8%	46%					7,434,500	2,324,954	7%	49%
FY 33	7	1,874,500	431,729	8%	54%					6,364,000	2,067,341	6%	55%
FY 34	8	1,939,500	353,254	9%	63%					6,427,500	1,806,604	6%	61%
FY 35	9	1,974,500	292,054	9%	72%					6,221,500	1,565,716	6%	67%
FY 36	10	2,024,500	227,860	9%	81%					6,266,000	1,336,048	6%	73%
FY 37	11	1,599,500	160,135	7%	88%					5,580,000	1,102,529	5%	78%
FY 38	12	609,500	105,160	3%	91%					4,334,500	888,979	4%	82%
FY 39	13	614,500	79,885	3%	94%					4,083,000	711,666	4%	86%
FY 40	14	349,500	57,624	2%	95%					3,587,500	567,940	3%	89%
FY 41	15	349,500	43,644	2%	97%					3,582,000	439,353	3%	93%
FY 42	16	349,500	29,664	2%	98%					2,896,500	310,885	3%	96%
FY 43	17	254,500	15,535	1%	99%					2,461,500	194,940	2%	98%
FY 44	18	59,500	5,206	0%	100%					1,696,000	95,120	2%	99%
FY 45	19	59,500	2,678	0%	100%					544,000	24,480	1%	100%
FY 46	20	-	-	0%	100%					-	-	0%	100%
Totals		**22,222,000**	**5,852,749**			**-**	**-**			**105,657,500**	**30,776,958**		
Revenue										(11,504,814)			
Net Debt		**22,222,000**				**0**	**0**			**94,152,686**	**30,776,958**		

Fiscal Year		Water Fund				Sewer Fund				Total City of Portsmouth			
		Principal	Interest			Principal	Interest			Principal	Interest		
FY 27	1	3,475,500	1,456,392	9%	9%	7,826,570	3,382,342	6%	6%	**21,566,570**	**9,194,191**	8%	8%
FY 28	2	3,461,000	1,314,904	9%	18%	7,726,570	3,132,411	6%	13%	**20,756,570**	**8,324,522**	8%	16%
FY 29	3	3,288,500	1,174,516	9%	27%	7,222,735	2,882,206	6%	19%	**19,221,735**	**7,486,329**	7%	23%
FY 30	4	2,462,500	1,043,569	7%	34%	7,098,736	2,652,043	6%	24%	**17,776,736**	**6,718,441**	7%	30%
FY 31	5	2,457,500	946,344	7%	40%	6,996,250	2,430,409	6%	30%	**16,873,250**	**6,032,057**	6%	36%
FY 32	6	2,458,000	847,969	7%	47%	6,731,238	2,211,011	6%	36%	**16,623,738**	**5,383,934**	6%	43%
FY 33	7	2,203,500	760,613	6%	52%	6,196,238	2,024,664	5%	41%	**14,763,738**	**4,852,618**	6%	48%
FY 34	8	2,200,000	675,856	6%	58%	5,721,444	1,839,266	5%	46%	**14,348,944**	**4,321,726**	5%	53%
FY 35	9	2,021,500	592,069	5%	64%	5,040,944	1,673,300	4%	50%	**13,283,944**	**3,831,085**	5%	58%
FY 36	10	1,773,500	520,181	5%	68%	4,989,444	1,540,177	4%	54%	**13,028,944**	**3,396,406**	5%	63%
FY 37	11	1,569,500	456,631	4%	72%	4,839,444	1,408,286	4%	58%	**11,988,944**	**2,967,446**	5%	68%
FY 38	12	1,459,500	398,638	4%	76%	4,694,944	1,280,232	4%	62%	**10,488,944**	**2,567,848**	4%	72%
FY 39	13	1,329,500	343,469	4%	80%	4,536,444	1,156,141	4%	65%	**9,948,944**	**2,211,276**	4%	76%
FY 40	14	1,235,000	298,645	3%	83%	4,216,444	1,043,362	3%	69%	**9,038,944**	**1,909,947**	3%	79%
FY 41	15	1,226,000	256,364	3%	86%	4,210,944	940,083	3%	72%	**9,018,944**	**1,635,799**	3%	82%
FY 42	16	931,500	214,424	2%	89%	3,855,944	836,924	3%	75%	**7,683,944**	**1,362,233**	3%	85%
FY 43	17	611,500	177,649	2%	90%	3,455,944	740,390	3%	78%	**6,528,944**	**1,112,979**	2%	88%
FY 44	18	612,000	152,474	2%	92%	3,400,944	658,356	3%	81%	**5,708,944**	**905,950**	2%	90%
FY 45	19	475,000	126,871	1%	93%	3,319,944	578,126	3%	84%	**4,338,944**	**729,477**	2%	92%
FY 46	20	270,000	106,205	1%	94%	3,047,694	500,762	2%	86%	**3,317,694**	**606,967**	1%	93%
FY 47	21	270,000	94,764	1%	95%	3,047,694	428,743	2%	89%	**3,317,694**	**523,507**	1%	94%
FY 48	22	270,000	83,323	1%	96%	3,047,694	356,724	2%	91%	**3,317,694**	**440,047**	1%	95%
FY 49	23	270,000	71,881	1%	96%	3,047,694	284,705	2%	94%	**3,317,694**	**356,587**	1%	97%
FY 50	24	270,000	60,339	1%	97%	3,042,694	212,444	2%	96%	**3,312,694**	**272,783**	1%	98%
FY 51	25	270,000	49,033	1%	98%	3,042,694	140,709	2%	99%	**3,312,694**	**189,741**	1%	99%
FY 52	26	270,500	37,726	1%	98%	484,500	68,974	0%	99%	**755,000**	**106,700**	0%	99%
FY 53	27	265,500	26,299	1%	99%	484,500	48,176	0%	99%	**750,000**	**74,475**	0%	100%
FY 54	28	266,000	15,071	1%	100%	424,000	27,379	0%	100%	**690,000**	**42,450**	0%	100%
FY 55	29	80,500	3,824	0%	100%	189,500	9,001	0%	100%	**270,000**	**12,825**	0%	100%
FY 56	30	-	-	0%	100%	-	-	0%	100%	**-**	**-**	0%	100%
Totals		**37,753,500**	**12,306,042**			**121,939,832**	**34,487,346**			**265,350,832**	**77,570,346**		
Revenue						(31,769,564)				(43,274,378)	0		
Net Debt		**37,753,500**				**90,170,268**				**222,076,454**	**77,570,346**		



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Personnel Summary

EMPLOYEE PAY PLAN

The City embraces a compensation philosophy that strives for internal consistency among departments and fair and reasonable compensation based on economic conditions and the labor market. The intent is to attract, retain, and motivate qualified personnel to meet organizational requirements and further the goals and objectives of the City Council. A stable and content work force is creative, productive, and efficient.

COLLECTIVE BARGAINING UNITS

The City of Portsmouth has a total of fifteen (15) collective bargaining units. As of April 2026, five (5) bargaining unit contracts will expire (shaded) on June 30, 2026.

General Government	Expires
Professional Management Association (PMA)	6/30/2027
Supervisory Management Alliance (SMA)	6/30/2028
Public Library Employees	6/30/2028
AFSCME Local 1386 Public Works	6/30/2026

Police	Expires
Ranking Officers Association	6/30/2027
Portsmouth Patrolman Association	6/30/2027
Civilians	6/30/2027

Fire	Expires
Fire Officers Association	6/30/2026
Firefighters Association	6/30/2026

School	Expires
Principals/Directors	6/30/2029
Association of Portsmouth Teachers (APT)	6/30/2028
Clerical Employees (PACE)	6/30/2028
Custodial and Cafeteria Employees	6/30/2028
Paraeducators	6/30/2026
Custodial Supervisors	6/30/2026

PERSONNEL SUMMARY

The Fiscal Year 2027 proposed budget for all funds incorporates a **net decrease** of 6.32 full-time equivalent funded positions.

	Full Time Equivalent
General Fund	(9.06)
Special Revenue Funds	1.14
Enterprise Funds	1.60
Total	(6.32)

The following tables represent:

1. Position Change by Department and Fund for FY27.
2. Summary of Personnel Counts by Department and Fund: FY25 actual; FY26 actual; FY27 City Manager's proposed budget.

FULL-TIME PERSONNEL

SUMMARY OF PERSONNEL COUNTS BY DEPARTMENT AND FUNDS

GENERAL FUND

DEPARTMENT	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 ACTUAL	CITY MANAGER FY27 PROPOSED BUDGET	Change From FY26
FULL-TIME PERSONNEL						
CITY MANAGER	4.80	4.60	4.60	4.60	4.60	**0.00**
HUMAN RESOURCES	4.00	4.00	4.00	4.00	4.00	**0.00**
CITY CLERK	3.00	3.00	3.00	3.00	3.00	**0.00**
LEGAL DEPARTMENT	6.64	8.14	9.14	9.14	9.14	**0.00**
INFORMATION TECHNOLOGY	6.00	8.00	8.00	8.20	8.20	**0.00**
ECONOMIC DEVELOPMENT *	1.00	1.00	1.00	1.00	1.00	**0.00**
FINANCE DEPARTMENT	22.33	23.33	22.85	21.85	21.85	**0.00**
PLANNING & SUSTAINABILITY DEPARTMENT	7.30	7.80	8.80	8.80	8.80	**0.00**
INSPECTION DEPARTMENT	8.00	8.40	8.40	8.40	9.00	**0.60**
HEALTH DEPARTMENT	4.00	4.00	4.00	4.00	4.00	**0.00**
PUBLIC WORKS	54.85	54.65	53.65	53.65	50.55	**(3.10)**
LIBRARY	16.00	16.00	18.00	17.00	17.00	**0.00**
RECREATION DEPARTMENT	5.00	6.00	6.00	6.00	6.00	**0.00**
SENIOR SERVICES	1.00	1.00	1.00	1.00	1.00	**0.00**
WELFARE DEPARTMENT	1.00	1.00	1.00	1.00	1.00	**0.00**
POLICE DEPARTMENT	94.00	95.00	95.00	91.20	91.20	**0.00**
FIRE DEPARTMENT	66.00	66.00	66.00	66.00	67.00	**1.00**
SCHOOL DEPARTMENT	381.54	383.20	387.16	379.10	371.54	**(7.56)**
GENERAL FUND - TOTAL FULL-TIME	**686.46**	**695.12**	**701.60**	**687.94**	**678.88**	**(9.06)**
% Change						**-1.32%**

* Economic Development moved from a Special Revenue Fund to a General Fund Department in FY23.

SPECIAL REVENUE FUNDS

FULL-TIME PERSONNEL						
SCHOOL DEPARTMENT	90.45	88.85	88.19	85.49	86.13	**0.64**
STORMWATER	5.00	5.00	5.00	5.50	5.50	**0.00**
PARKING & TRANSPORTATION	27.31	30.21	31.21	29.81	30.31	**0.50**
PRESCOTT PARK	3.15	3.15	3.15	3.15	3.15	**0.00**
COMMUNITY CAMPUS **	1.00	1.00	1.00	1.00	1.00	**0.00**
INDOOR POOL ***	1.00	2.00	2.00	2.00	2.00	**0.00**
COMMUNITY DEVELOPMENT (CDBG)	1.00	2.00	2.00	2.00	2.00	**0.00**
SPEC REV FUNDS - TOTAL FULL-TIME	**128.91**	**132.21**	**132.55**	**128.95**	**130.09**	**1.14**
% Change						**0.88%**

** Community Campus was added as a Special Revenue Fund for FY23.
*** Indoor Pool was added as a Special Revenue Fund for FY23.

ENTERPRISE FUNDS

FULL-TIME PERSONNEL						
WATER FUND	29.70	32.50	33.50	33.35	34.15	**0.80**
SEWER FUND	37.20	37.50	38.50	40.35	41.15	**0.80**
ENTERPRISE FUNDS - TOTAL FULL-TIME	**66.90**	**70.00**	**72.00**	**73.70**	**75.30**	**1.60**
% Change						**2.17%**

TOTAL FULL-TIME - CITY OF PORTSMOUTH

^TOTAL FULL-TIME PERSONNEL	**882.27**	**897.33**	**906.15**	**890.59**	**884.27**	**(6.32)**
% Change						**-0.71%**

^Prior year totals have been adjusted accordingly.

PART-TIME PERSONNEL

SUMMARY OF PERSONNEL COUNTS BY DEPARTMENT AND FUNDS

DEPARTMENT	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 ACTUAL	CITY MANAGER FY27 PROPOSED BUDGET	Change From FY26
GENERAL FUND						
PART-TIME PERSONNEL*						
HUMAN RESOURCES	0.00	0.00	0.00	0.00	0.00	**0.00**
LEGAL DEPARTMENT	4.00	4.00	2.00	1.00	1.00	**0.00**
FINANCE DEPARTMENT	1.00	1.48	1.48	1.48	1.48	**0.00**
PLANNING DEPARTMENT	2.00	2.00	0.00	0.00	0.00	**0.00**
PUBLIC WORKS	0.25	0.25	0.00	0.05	0.05	**0.00**
LIBRARY	14.00	14.00	12.00	12.00	12.00	**0.00**
SENIOR SERVICES	4.00	6.00	6.00	6.00	6.00	**0.00**
WELFARE DEPARTMENT	1.00	1.00	1.00	1.00	1.00	**0.00**
POLICE DEPARTMENT	30.00	30.00	30.00	30.00	30.00	**0.00**
FIRE DEPARTMENT	1.00	1.00	1.00	1.00	2.00	**1.00**
SCHOOL DEPARTMENT	6.00	6.00	6.00	6.00	6.00	**0.00**
GENERAL FUND TOTAL - TOTAL PART-TIME	**63.25**	**65.73**	**59.48**	**58.53**	**59.53**	**1.00**
% Change						**1.7%**
SPECIAL REVENUE FUNDS						
PART-TIME PERSONNEL*						
PARKING & TRANSPORTATION	49.25	48.25	37.00	38.15	37.15	**(1.00)**
INDOOR POOL *** (number of positions vary seasonally)	0.00	0.00	0.00	0.00	0.00	**0.00**
COMMUNITY DEVELOPMENT	1.00	0.00	0.00	0.00	0.00	**0.00**
SPEC REV FUNDS - TOTAL PART-TIME	**50.25**	**48.25**	**37.00**	**38.15**	**37.15**	**(1.00)**
% Change						**-2.6%**
ENTERPRISE FUNDS						
PART-TIME PERSONNEL*						
WATER FUND	0.25	0.25	0.25	0.65	0.65	**0.00**
SEWER FUND	0.25	0.25	0.25	0.65	0.65	**0.00**
ENTERPRISE FUNDS - TOTAL PART TIME	**0.50**	**0.50**	**0.50**	**1.30**	**1.30**	**0.00**
% Change						**0.0%**
TOTAL PART-TIME-CITY OF PORTSMOUTH						
TOTAL PART-TIME PERSONNEL	**114.0**	**114.5**	**97.0**	**98.0**	**98.0**	**0.00**
% Change						**0.0%**

NOTE:
***Part-time personnel numbers may fluctuate due to the seasonality of positions.**
***Part-time positions are totaled in this chart by the number of personnel and not FTE.**

*** Indoor Pool was added as a Special Revenue Fund for FY23.

Position Summary: Department Changes by Position and Fund - FULL TIME POSITIONS ONLY

Includes Only New Positions and Inter Department Transfers or Inter Fund Transfers

	Governmental Funds				*Enterprise Funds*		
Department/Position	**General Fund**	**Parking & Trans**	**Stormwater**	**Grants/ Other**	**Water**	**Sewer**	**Total**
Legal							
Assistant City Attorney	**1.00**						1.00
Staff Attorney	**(1.00)**						(1.00)
Prosecutor (Unfunded)	**(1.00)**						(1.00)
Administrative Assistant I (PT to FT)	**1.00**						1.00
Total Legal	-	-		-	-	-	-
Finance							
Accountant IV - Assistant Treasurer	**1.00**						**1.00**
Accountant III	**(1.00)**						**(1.00)**
Revenue Coordinator III	**1.00**						**1.00**
Revenue Coordinator II	**1.00**						**1.00**
Revenue Coordinator I	**1.00**						**1.00**
Revenue Coordinator	**(1.00)**						**(1.00)**
Office Manager	**(1.00)**						**(1.00)**
Revenue Assistant	**(1.00)**						**(1.00)**
Total Finance	-	-		-	-	-	-
Planning							
Environmental Planner/Sustainability Coordinator	**0.50**						**0.50**
Planner I	**(0.50)**						**(0.50)**
Total Planning	-	-		-	-	-	-
Inspection							
Electrical Inspector	**1.00**						**1.00**
Electrical Inspector/Technician	**(0.40)**						**(0.40)**
Total Inspection	**0.60**	-		-	-	-	**0.60**
Police							
Lieutenants	**1.00**						**1.00**
Sergeants	**(1.00)**						**(1.00)**
Total Police	-			-	-	-	-
Fire							
Fire Prevention Officer	**1.00**						**1.00**
Firefighter/Paramedic	**(4.00)**						**(4.00)**
Firefighter/EMT	**4.00**						**4.00**
Total Fire	**1.00**			-	-	-	**1.00**
Public Works-All Divisions							
Account Clerk - Garage		**(1.00)**					**(1.00)**
Administrative Assistant I					**(0.50)**	**(0.50)**	**(1.00)**
Assistant Planning Director		**0.50**					**0.50**
Associate Planner					**(0.25)**	**(0.25)**	**(0.50)**
Communications and Digital Specialist	**0.25**	**0.25**			**0.25**	**0.25**	**1.00**
Custodian	**(1.00)**						**(1.00)**
Environmental Planner/Sustainability Coordinator					**0.25**	**0.25**	**0.50**
Equipment Maintenance Foreman						**(0.30)**	**(0.30)**
Equipment Mechanic	**(0.30)**						**(0.30)**
Equipment Operator I	**0.30**	**0.10**			**(1.00)**		**(0.60)**
Equipment Operator II					**1.00**		**1.00**
Facility Foreman	**(0.75)**						**(0.75)**
Facilities Project Manager	**(0.25)**	**(0.25)**			**(0.25)**	**(0.25)**	**(1.00)**
Foreman I		**1.00**					**1.00**
Foreman II		**1.35**			**0.25**	**0.25**	**1.85**
Foreman III						**0.30**	**0.30**
Foreman IV		**1.00**					**1.00**
GIS Stormwater Tech			**(0.50)**				**(0.50)**
Laborer	**(2.00)**	**1.00**					**(1.00)**
Lead Mechanic		**(0.10)**					**(0.10)**
Master Carpenter	**(0.60)**				**0.30**	**0.30**	-
Operations Manager					**0.25**	**0.25**	**0.50**
Operational Support Coordinator					**0.50**	**0.50**	**1.00**
Parking Enforcement Supervisor		**(1.00)**					**(1.00)**
Parking Garage Foreman		**(1.00)**					**(1.00)**
Parking General Foreman		**(1.00)**					**(1.00)**
Planning Manager		**(0.50)**					**(0.50)**
Project Manager	**0.20**				**(0.10)**	**(0.10)**	-
Technician: Equipment Mechanic		**(0.10)**					**(0.10)**
Technical Wastewater Operations Manager	**0.25**	**0.25**			**(0.50)**	**(0.50)**	**(0.50)**
Truck Driver I	**(1.00)**						**(1.00)**
Utility Mechanic	**1.80**				**0.60**	**0.60**	**3.00**
Water Quality Specialist			**0.50**				**0.50**
Total Public Works	**(3.10)**	**0.50**	-	-	**0.80**	**0.80**	**(1.00)**
School Department							
Administrators	**1.00**						
Teachers:							**1.00**
Classroom & Regular Program Instructor	**(4.73)**						**(4.73)**
Special Programs	-						-
Pupil Support Programs	**1.05**						**1.05**
Other School Staff:				**0.64**			**0.64**
Clerical	**(2.88)**						**(2.88)**
Paraprofessional	-						-
Tutors	**(2.00)**						**(2.00)**
Total School Department	**(7.56)**	-	-	**0.64**	-	-	**(6.92)**
Citywide Total	**(9.06)**	**0.50**	-	**0.64**	**0.80**	**0.80**	**(6.32)**

Fiscal Year 2027 Personnel with Apportioned Salaries

The following list illustrates the positions and salaries of individuals who are accounted for and allocated within more than one department. Each department salary sheet will list only the salary allotted by that department on their salary sheet with a reference at the bottom of the salary sheet as to the breakdown of that individual's salary.

	Deputy City Manager	**Non Grade 28 E**	**$175,379**
①	60% City Manager's Department, 20% Water Division, 20% Sewer Division		
	Director of Public Works and Facilities	**Non Grade 26 H**	**$166,748**
⑦	25% Public Works, 25% Water Division, 25% Sewer Division, 25% Parking Division		
	Engineering Director	**PMA Grade 24 E**	**$144,614**
⑨	50% Water Division, 50% Sewer Division		
	Cybersecurity Analyst	**Non Grade 24 10D/2E**	**$138,875**
⑲	20% Information Technology, 20% Police, 20% School, 20% Water Division, 20% Sewer Division		
	Operations Director II	**Non Grade 24 D**	**$137,728**
⑦	25% Public Works, 25% Water Division, 25% Sewer Division, 25% Parking Division		
	Senior Assistant City Attorney	**Non Grade 22 E**	**$131,297**
②	64% Legal, 36% Parking Division		
	Project Manager - Engineering & Operations	**PMA Grade 21 H**	**$131,076**
⑦	25% Public Works, 25% Water Division, 25% Sewer Division, 25% Parking Division		
	Tech Wastewater Operations Manager	**PMA Grade 21 G**	**$128,504**
⑦	25% Public Works, 25% Water Division, 25% Sewer Division, 25% Parking Division		
	Facilities Director	**PMA Grade 21 1E/11F**	**$126,192**
⑦	25% Public Works, 25% Water Division, 25% Sewer Division, 25% Parking Division		
	Operations Manager	**PMA grade 21 E**	**$125,044**
⑩	50% Water Division, 50% Air Force		
	Operations Manager	**PMA Grade 21 E**	**$125,044**
⑳	25% Water Division, 25% Sewer Division, 50% Stormwater Division		
	Controller/Enterprise Accountant	**PMA Grade 20 G**	**$122,421**
③	85% Finance, 15% Prescott Park		
	PT Regulatory Counsel (26 Hours/Week)	**Non Grade 28 H**	**$119,495**
⑭	5% Public Works, 40% Water Division, 40% Sewer Division, 15% Parking Division		
	SCADA Manager	**PMA Grade 18 4G/8H**	**$112,614**
⑨	50% Water Division, 50% Sewer Division		
	Assistant City Engineer/Planner	**PMA Grade 18 1E/11F**	**$109,130**
⑨	50% Water Division, 50% Sewer Division		
	Assistant Planning Director	**PMA Grade 18 6E/6F**	**$108,680**
⑤	50% Planning, 50% Parking Division		
	Community Development Director	**PMA Grade 17 G**	**$105,876**
⑱	95% Community Development Block Grant (CDBG), 5% Housing Trust		
	Foreman IV	**SMA Grade 16 H**	**$103,314**
⑨	50% Water Division, 50% Sewer Division		
	Foreman IV	**SMA Grade 16 H**	**$103,314**
⑧	30% Public Works, 30% Water Divison, 30% Sewer Division, 10% Parking Division		
	Project Manager	**PMA Grade 16 H**	**$102,900**
⑨	50% Water Division, 50% Sewer Division		
	Foreman III	**SMA Grade 15 H**	**$98,432**
⑫	50% Sewer Division, 50% Stormwater Division		
	Project Manager	**PMA Grade 16 E**	**$98,166**
⑨	50% Water Division, 50% Sewer Division		

Fiscal Year 2027 Personnel with Apportioned Salaries

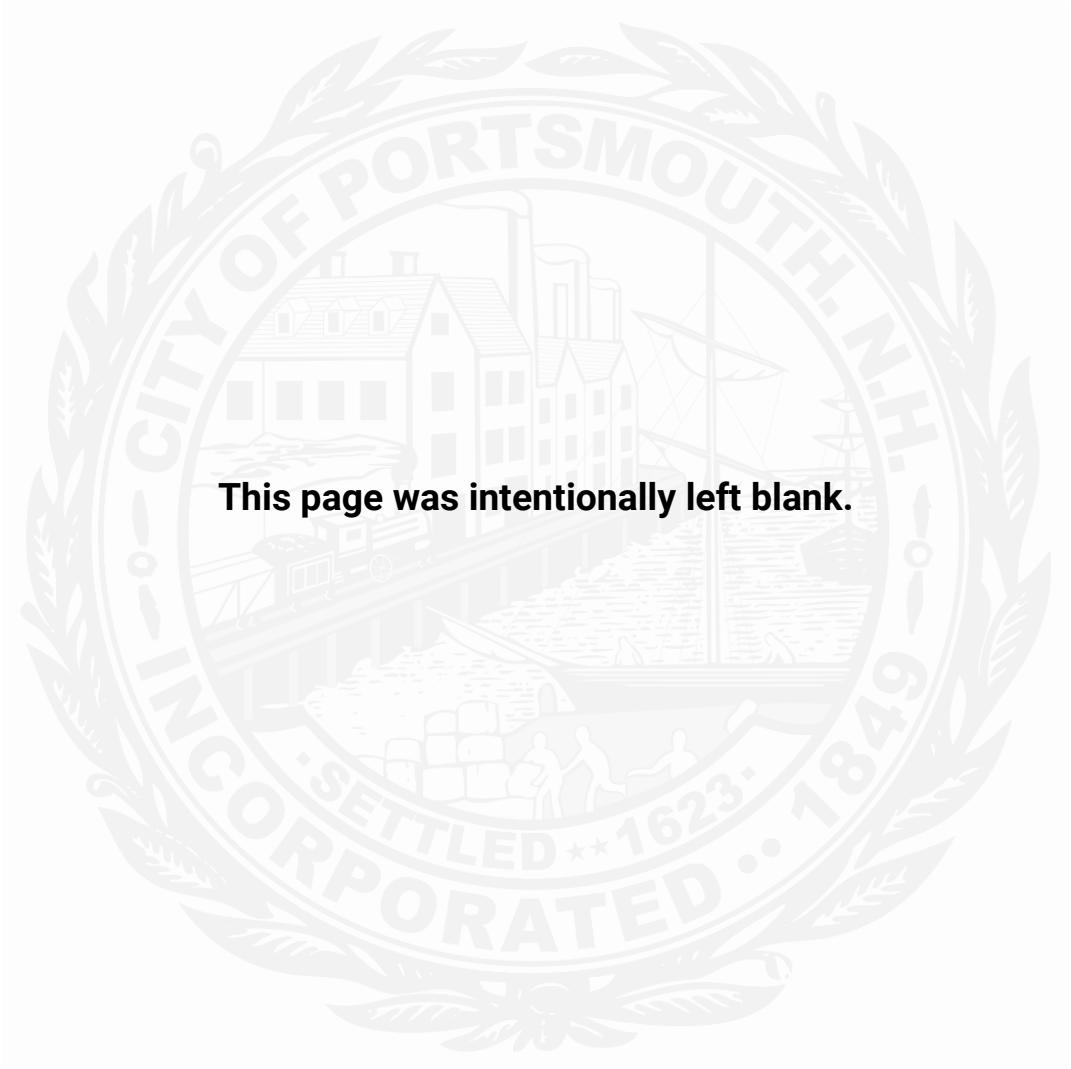
The following list illustrates the positions and salaries of individuals who are accounted for and allocated within more than one department. Each department salary sheet will list only the salary allotted by that department on their salary sheet with a reference at the bottom of the salary sheet as to the breakdown of that individual's salary.

	Project Manager	**PMA Grade 16 E**	**$98,166**
⑨	50% Water Division, 50% Sewer Division		
	Legal Enforcement Officer	**PMA Grade 15 H**	**$98,042**
⑬	50% Legal, 50% Parking Division		
	SCADA Tech II	**PMA Grade 15 G**	**$96,120**
⑨	50% Water Division, 50% Sewer Division		
	Administrative Manager	**Non Grade 15 5.5F/6.5G**	**$95,360**
⑦	25% Public Works, 25% Water Division, 25% Sewer Division, 25% Parking Division		
	SCADA Tech II	**PMA Grade 15 E**	**$95,530**
⑨	50% Water Division, 50% Sewer Division		
	Foreman III	**SMA Grade 15 2D/10E**	**$93,157**
⑧	30% Public Works, 30% Water Divison, 30% Sewer Division, 10% Parking Division		
	Foreman II	**SMA Grade 14 3E/9F**	**$90,136**
⑦	25% Public Works, 25% Water Division, 25% Sewer Division, 25% Parking Division		
	Business Administrator	**PMA Grade 13 G**	**$87,264**
⑨	50% Water Division, 50% Sewer Division		
	Environmental Planner/Sustainability Coordinator	**PMA Grade 16 6B/6C**	**$86,920**
⑥	50% Planning, 25% Water Division, 25% Sewer Division		
	Project Manager	**PMA Grade 16 6B/6C**	**$86,920**
⑦	25% Public Works, 25% Water Division, 25% Sewer Division, 25% Parking Division		
	Administrative Manager	**Non Grade 15 7.5C/4.5D**	**$86,424**
⑦	25% Public Works, 25% Water Division, 25% Sewer Division, 25% Parking Division		
`	**Business Administrator**	**PMA Grade 13 6D/6E**	**$82,892**
⑦	25% Public Works, 25% Water Division, 25% Sewer Division, 25% Parking Division		
	GIS Specialist II	**PMA Grade 13 D**	**$80,872**
⑨	50% Water Division, 50% Sewer Division		
	Water Quality Specialist II	**PMA Grade 13 D**	**$80,872**
⑪	50% Water Division, 50% Stormwater		
	Administrative Assistant II	**PMA Grade 11 E**	**$77,100**
⑦	25% Public Works, 25% Water Division, 25% Sewer Division, 25% Parking Division		
`	**Office Manager II**	**PMA Grade 11 E**	**$77,100**
⑧	30% Public Works, 30% Water Divison, 30% Sewer Division, 10% Parking Division		
	Master Carpenter	**1386A Grade 13 E**	**$75,373**
⑯	40% Public Works, 30% Water Division, 30% Sewer Division		
	Plant Operator-L2-Madbury	**1386A Grade 13 2D/10E**	**$74,774**
⑩	50% Water Division, 50% Air Force		
	SCADA Tech I	**PMA Grade 12 3.5C/8.5D**	**$74,070**
⑨	50% Water Division, 50% Sewer Division		
	PT Accountant I (32.5 Hours/Week)	**PMA Grade 12 C**	**$69,777**
④	48% Finance, 2% School, 25% Water Division, 25% Sewer Division		
	Equipment Mechanic Technician	**1386A Grade 13 C**	**$68,367**
⑧	30% Public Works, 30% Water Divison, 30% Sewer Division, 10% Parking Division		
	Camera Operator-L2	**1386A Grade 9 G**	**$67,290**
⑫	50% Sewer Division, 50% Stormwater Division		
	Equipment Mechanic Technician	**1386A Grade 13 6.5B/5.5C**	**$66,600**
⑧	30% Public Works, 30% Water Divison, 30% Sewer Division, 10% Parking Division		

Fiscal Year 2027 Personnel with Apportioned Salaries

The following list illustrates the positions and salaries of individuals who are accounted for and allocated within more than one department. Each department salary sheet will list only the salary allotted by that department on their salary sheet with a reference at the bottom of the salary sheet as to the breakdown of that individual's salary.

	Equipment Operator-L2	**1386A Grade 8 G**	**$64,234**
⑫	50% Sewer Division, 50% Stormwater Division		
`	**Operational Support Coordinator**	**PMA Grade 9 C**	**$63,496**
⑦	25% Public Works, 25% Water Division, 25% Sewer Division, 25% Parking Division		
	Administrative Assistant-Utility Billing	**PMA Grade 9 3.5B/8.5C**	**$62,614**
⑨	50% Water Division, 50% Sewer Division		
	Administrative Assistant I	**PMA Grade 9 4B/8C**	**$62,487**
⑱	95% Community Development Block Grant (CDBG), 5% Housing Trust		
	Utility Mechanic-L2	**1386A Grade 7 G**	**$61,310**
⑨	50% Water Division, 50% Sewer Division		
	Utility Mechanic-L2	**1386A Grade 7 G**	**$61,310**
⑨	50% Water Division, 50% Sewer Division		
	Equipment Operator	**1386A Grade 8 E**	**$59,160**
⑧	30% Public Works, 30% Water Divison, 30% Sewer Division, 10% Parking Division		
`	**Utility Mechanic-L2**	**1386A Grade 7 E**	**$58,182**
⑨	50% Water Division, 50% Sewer Division		
`	**Utility Mechanic-L2**	**1386A Grade 7 E**	**$58,182**
⑨	50% Water Division, 50% Sewer Division		
`	**Utility Mechanic**	**1386A Grade 7 E**	**$56,376**
⑯	40% Public Works, 30% Water Division, 30% Sewer Division		
`	**Utility Mechanic**	**1386A Grade 7 E**	**$56,376**
⑯	40% Public Works, 30% Water Division, 30% Sewer Division		
`	**Communications and Digital Specialist**	**Non Grade 7 B**	**$55,116**
⑦	25% Public Works, 25% Water Division, 25% Sewer Division, 25% Parking Division		
	Equipment Mechanic Assistant	**1386A Grade 5 10D/2E**	**$49,150**
⑧	30% Public Works, 30% Water Divison, 30% Sewer Division, 10% Parking Division		



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City Council

Services Overview

The City Council is the governing body of the City of Portsmouth and as such is the policy-making entity of the City, except where otherwise expressed in the City Charter. The City Council consists of nine (9) councilors elected at large for terms of two (2) years.

Did you know?

The first Sister City Program, Sister Cities International, was created in 1956 at the request of President Eisenhower, giving national focus to affiliations between cities in the United States and in other countries? The goal of the program is to promote deeper cultural understanding, international visitation, and hospitality that leads to long lasting relationships.

The City of Portsmouth is a member of Sister Cities International and has forged formal agreements with the following cities based on the interest and international connections of Portsmouth residents:

- Nichinan, Japan (1985)
- Parnu, Estonia (1990)
- East Antrim, Ireland (1992)
- Agadir, Morocco (1995)
- Severodvinsk, Russia (1995)
- Kitase, Ghana (2004)

Portsmouth also has international relationships with cities through the Friendship Cities Program. This program is a way for the City to initiate relationships on a less formal municipal government basis than through an official Sister City relationship. Friendship Cities focus primarily on promotion of cultural and commercial ties. Portsmouth has Friendship City relationships with:

- Portsmouth, England
- Szolnok, Hungary
- Santarcangelo di Romagna (2019) -- On December 18, 2019, Mayor Blalock signed a Friendship City Agreement with his counterpart, Mayor Alice Parma of Santarcangelo di Romagna in Italy.

Department Budget Comments

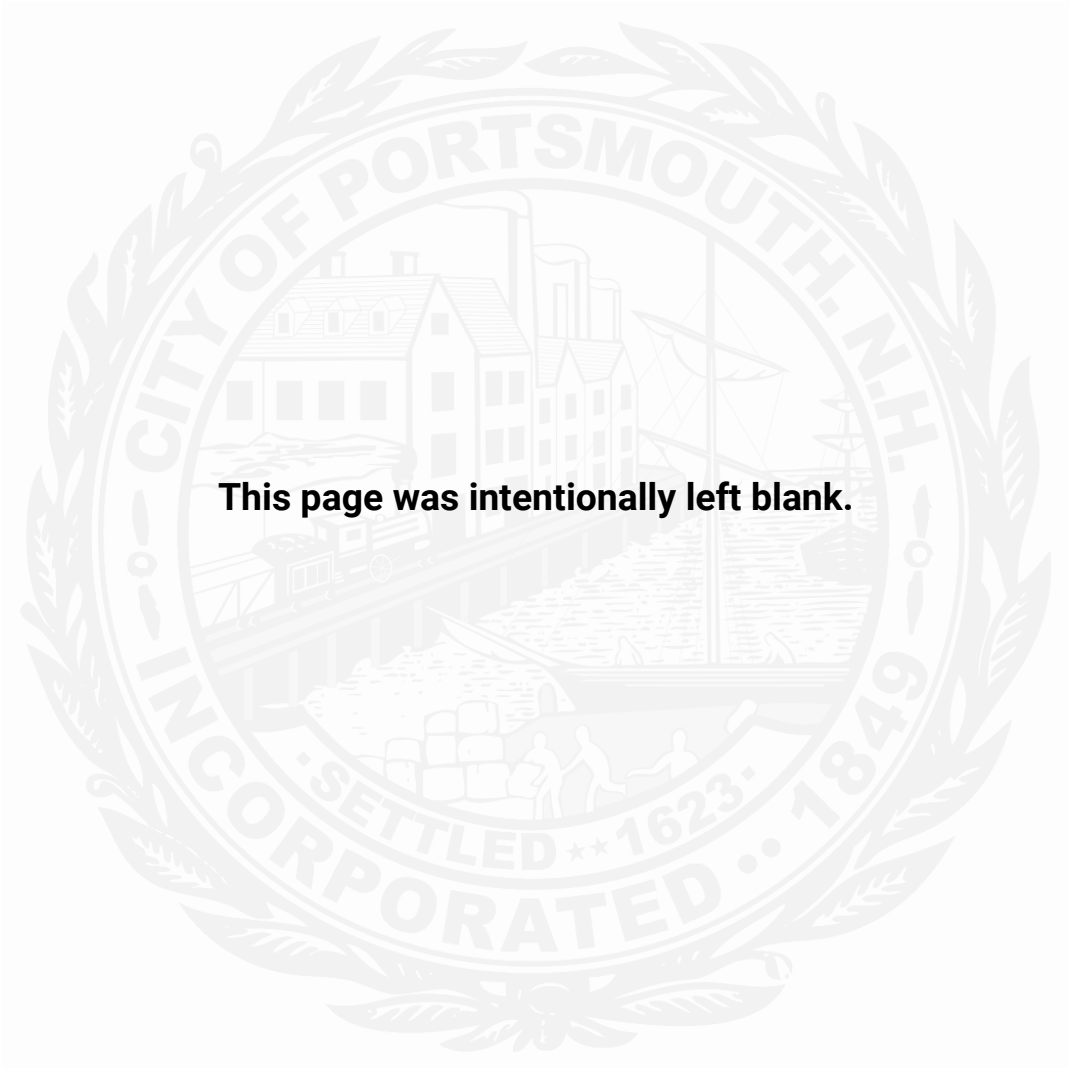
The FY27 proposed budget for the City Council is $28,378, which represents no change from the FY26 budget.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
CITY COUNCIL				
CITY COUNCIL STIPEND	17,050	13,000	16,700	16,700
OTHER BENEFITS	1,305	995	1,278	1,278
OTHER OPERATING	10,400	6,143	10,400	10,400
TOTAL	28,755	20,137	28,378	28,378

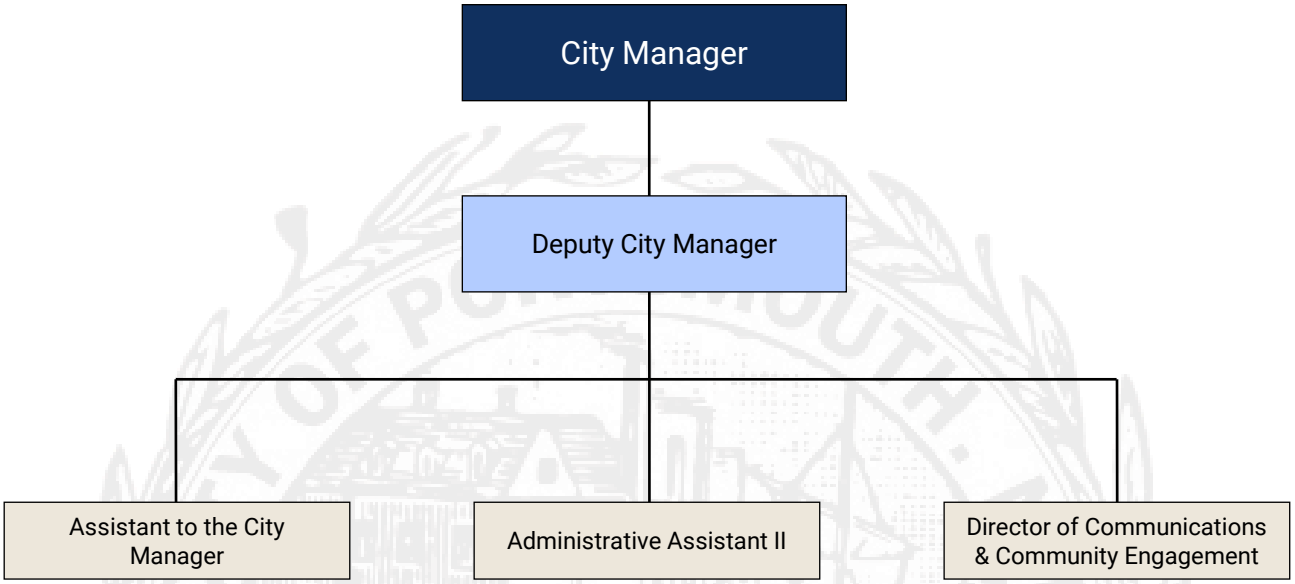
Board/Commission/Committee Appointments of the City Council	
Mayor Deaglan McEachern	*The Mayor appoints the City Councilors as members to the Board/Commission/Committee listed below. Legislative Sub-Committee Economic Development Commission (Ex-officio) Rockingham Planning Commission Veterans Organization
Assistant Mayor Joanna Kelley	African Burying Ground Memorial Park Committee Legislative Sub-Committee Portsmouth Housing Blue Ribbon Committee Trees and Public Greenery Committee
Councilor Kate Cook	Arts and Cultural Commission Chamber of Commerce Historic District Commission Legislative Sub-Committee Municipal Building Blue Ribbon Committee Public Art Review Committee
Councilor John Tabor	Fee Schedule Study Committee Energy Advisory Committee Municipal Building Blue Ribbon Committee Portsmouth Housing Blue Ribbon Committee Public Access Financial Advisory Committee
Councilor Rich Blalock	City-wide Neighborhood Blue Ribbon Committee Economic Development Commission Recreation Board Safe Water Advisory Group Blue Ribbon Committee Sister Cities Blue Ribbon Committee
Councilor Andrew Bagley	Audit Committee Fee Schedule Study Committee Municipal Building Blue Ribbon Committee Pease Development Authority
Councilor Beth Moreau	Audit Committee Fee Schedule Study Committee Planning Board Portsmouth Housing Blue Ribbon Committee Rockingham Planning Commission
Councilor Michelle Flynn	Audit Committee Economic Development Commission Legislative Sub-Committee Sister Cities Blue Ribbon Committee
Councilor Annie Hopkins	Parking & Traffic Safety Committee Recreation Board Sustainability Committee

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
CITY COUNCIL					
01-710-101-51-110-400					
011001	REGULAR SALARIES	17,050	13,000	16,700	16,700
022001	SOCIAL SECURITY	1,057	806	1,036	1,036
022501	MEDICARE	248	189	242	242
061002	MISCELLANEOUS SUPPLIES	1,000	518	1,000	1,200
062001	OFFICE SUPPLIES	1,150	1,053	1,150	1,200
069002	MAYOR'S EXPENSE	6,000	2,700	6,000	5,500
069005	VISITING DIGNITARIES	1,250	1,158	1,250	1,300
069009	SISTER CITIES	1,000	713	1,000	1,200
CC	**Total**	**28,755**	**20,137**	**28,378**	**28,378**



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City Manager



Department Mission

To carry out the duties of the City Manager as provided for in the Portsmouth City Charter in a professional and responsive manner.

City Manager

Services Overview



- Serve as the Chief Executive and Administrative Officer for the City
- Responsible for the implementation of all policy decisions of the City Council
- Respond to City Council directives and requests
- Provide annual capital and operating budgets to the City Council
- Responsible for the leadership of all General Government departments
- Manage all City-owned real estate
- Promote public communications and community engagement on behalf of the City

Did you know?

- The Office of the City Manager coordinates the logistics for over 75 community events annually in the City?
- The City of Portsmouth, through the City Manager and her designees, collaborates routinely with more than 50 State and federal agencies, including revenue and employment offices in multiple states, and the number of bureaus and offices within those larger agencies totals more than 100?

Department Budget Comments

The FY27 proposed budget for the City Manager's Department is $728,594. This represents an increase of $15,678 or 2.20% from the FY26 budget. The net increase of this budget is due to contractual obligations.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
CITY MANAGER				
SALARIES	553,817	556,371	578,182	592,000
LONGEVITY	2,651	2,651	2,211	2,278
RETIREMENT	76,348	77,280	76,587	78,500
OTHER BENEFITS	41,229	40,038	43,086	43,466
Contractual Obligations	*674,045*	*676,340*	*700,066*	*716,244*
TRAINING/EDUCATION/CONFERENCES	4,000	3,152	4,000	3,500
PROFESSIONAL ORGANIZATION DUES	3,000	2,345	3,000	3,000
OTHER OPERATING	5,850	4,523	5,850	5,850
Other Operating	*12,850*	*10,020*	*12,850*	*12,350*
TOTAL	686,895	686,359	712,916	728,594

Programs and Services

Functions of the City Manager - The City Manager is appointed by a two-thirds majority of the City Council to function as the Chief Executive and Administrative Officer of the City and is responsible for the proper administration of all departments of City government in accordance with the City Charter. Responsibilities include:

- Carrying out policy decisions of the City Council, and overseeing all property owned by the City;
- Informing the Council of the City's needs and ongoing conditions and making such reports as may be required by law, requested by Council, or judged necessary by the Manager;
- Participating in discussions that come before the City Council;
- Supervising all department heads and appointing, disciplining, and removing all municipal employees in the administrative service of the City; and
- Providing annually to the City Council an operating budget, a budget statement, and a long-range capital plan, which outline the immediate and long-range financial plans and projects.



Goals and Objectives

Goal #1: Maintain membership and actively participate in the International City Management Association (ICMA).

Objective(s)

- Continue to actively participate in ICMA trainings and conferences

Timeline

- Ongoing

Performance Measurement(s)

- Actively participate in ICMA trainings and conferences
- City Manager - Attend one in-person conference every other year and participate in one virtual learning opportunity annually
- Deputy City Manager - Attend one in-person conference every other year and participate in one virtual learning opportunity annually
- Director of Communications and Community Engagement - Attend subject-specific conferences and participate in virtual learning opportunities as appropriate

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.

- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - Finance – Maintain financial stability
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community
  - Public Safety – Protect the community through fire protection and crime prevention for its residents and businesses

Goal #2: Maintain effective responsiveness to City Councilors.

Objective(s)

- Ensure timely responses to all City Council directives and requests for service on behalf of constituents

Timeline

- Ongoing

Performance Measurement(s)

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Percent of City Council requests/inquiries addressed within 24 hours	98%	98%	98%	99%

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency

Goal #3: Maintain effective responsiveness to the community.

Objective(s)

- Ensure timely responses to all residents questions and calls for services
- Continue to identify effective and innovative means for soliciting public input and engaging the public in the work of the City, reaching out to all members of the community, and determining how best to ensure as many voices are included and heard as possible

Timeline

- Ongoing

Performance Measurement(s)

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Percent of community concerns addressed within 24-48 hours	98%	98%	98%	99%

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
  - Preserving Sense of Place – Protect and enhance Portsmouth's character by nurturing a healthy community, preserving natural and built environments, promoting resiliency, and expanding solar energy use.
- Organizational Goals Addressed:
  - Finance – Maintain financial stability
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #4: Improve and expand opportunities for increasing public engagement and communication to keep the City Council and members of the public informed.

Objective(s)

- Continue the publication of the weekly City Newsletter and annual reports including the Popular Annual Financial Report (PAFR)
- In acknowledgment of the Council Goal related to promoting current City programming, our office will create a monthly News item on the City website homepage with highlights and links to the latest editions of each of the several City newsletters; this news item will serve as a central repository and clearing house for all City-shared information
- Continue regular meetings of the internal Communications team to coordinate the work product of the various newsletter developers
- Continue to host Student Government Day annually and Coffee with the City Manager Series monthly (at the Library from November through April and at the Farmers' Market from May through October)
- Continue the efforts to update and inform the public activities, programs, and services through tools such as Government Channel 22, YouTube Channel, the City's website, and social media outlets
- Maintain and enhance the ability to both disseminate and collect information from the community as a means to gauge success or ways to improve the delivery of City services (FlashVote and other methods)

Timeline

- Ongoing

Performance Measurement(s)

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Total digital engagement including City social media, newsletters, and YouTube	220K	260K	280K	310K

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
  - Preserving Sense of Place – Protect and enhance Portsmouth's character by nurturing a healthy community, preserving natural and built environments, promoting resiliency, and expanding solar energy use.
- Organizational Goals Addressed:
  - Public Safety – Protect the community through fire protection and crime prevention for its residents and businesses

Goal #5: Support fiscal stability and compliance.

Objective(s)

- Work with the Finance Department to maintain strong fiscal policies to support the City's favorable bond rating

Timeline

- Ongoing

Performance Measurement(s)

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Status of City's Bond Rating	AAA	AAA	AAA	AAA

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - Finance – Maintain financial stability

Personnel Position Summary Schedule

Positions Full Time	FY25	FY26	FY27
City Manager	1.00	1.00	1.00
Deputy City Manager	0.60	0.60	0.60
Assistant to the City Manager	1.00	1.00	1.00
Administrative Assistant II	1.00	1.00	1.00
Director of Communications & Community Engagement	1.00	1.00	1.00
Totals Full Time	**4.60**	**4.60**	**4.60**

FY27 BUDGETED POSITION AND SALARY DETAIL

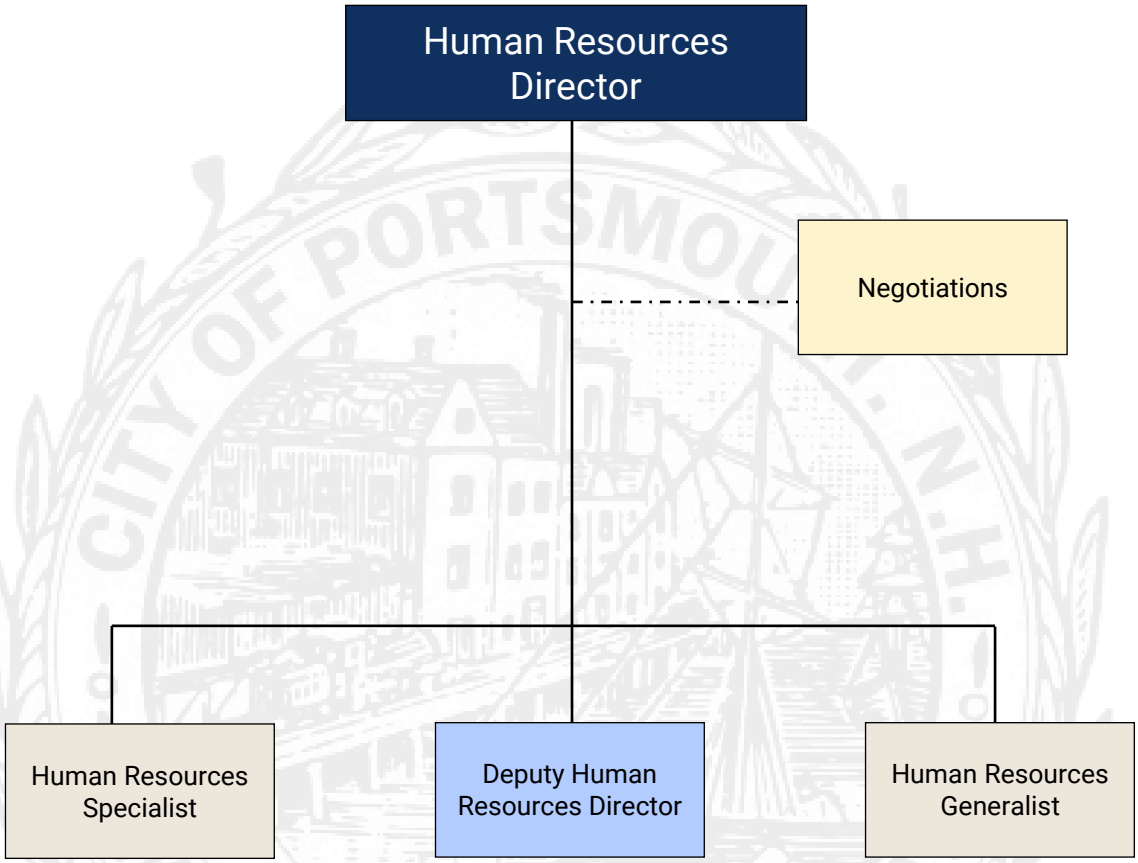
	STEP		POSITION	SALARY
CITY MANAGER				
			CITY MANAGER	195,377
			STIPEND	5,400
NON GRADE 28	E	①	DEPUTY CITY MANAGER	105,227
NON GRADE 20	E		DIRECTOR OF COMMUNICATIONS AND COMMUNITY ENGAGEMENT	119,124
NON GRADE 13	E		ASSISTANT TO THE CITY MANAGER	84,915
NON GRADE 11	H		ADMINISTRATIVE ASSISTANT II	80,818
			EDUCATION STIPEND(S)	1,139
			TOTAL DEPARTMENT	**592,000**

FOR TOTAL SALARY, PLEASE SEE PERSONNEL SUMMARY SECTION OF THE BUDGET

① 60% CITY MANAGER, 20% WATER, 20% SEWER

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
CITY MANAGER					
01-711-102-51-110-400					
011001	REGULAR SALARIES	553,817	556,371	578,182	592,000
015001	LONGEVITY	2,651	2,651	2,211	2,278
022001	SOCIAL SECURITY	33,165	32,278	34,670	34,849
022501	MEDICARE	8,064	7,760	8,416	8,617
023001	RETIREMENT	76,348	77,280	76,587	78,500
056001	DUES PROFESSIONAL ORGANIZ	3,000	2,345	3,000	3,000
057101	TRAVEL AND CONFERENCE	4,000	3,152	4,000	3,500
061003	MEETING SUPPLIES	350	359	350	350
062001	OFFICE SUPPLIES	1,500	1,326	1,500	1,500
067001	BOOKS & PERIODICALS	500	478	500	500
069003	EXECUTIVE EXPENSE	3,500	2,360	3,500	3,500
CM	**Total**	**686,895**	**686,359**	**712,916**	**728,594**

Human Resources Department



Department Mission

To support the efforts to attract, select, develop, and retain an effective City workforce and to administer the policies, contracts, rules, and legal requirements related to City employment in a manner that will achieve a fair and equitable employment system.

Human Resources

Services Overview

- Labor Relations
- Negotiations
- Risk Management
- Training and Development
- Benefits Administration and Education
- Legal Compliance
- Recruitment and Retention
- Classification and Compensation



Did you know?

- Since the implementation of the Service Catalog ticket system for Human Resources, there have been 425 tickets created? This ticket system is for seven (7) service items provided by the Department.
- Between July 1, 2025, and February 13, 2026, the Work with us Human Resources page has received 17,587 site visits?

Department Budget Comments

The FY27 proposed budget for the Human Resources Department is $611,933. This represents an increase of $18,075 or 3.04% from the FY26 budget. The net increase of this budget is due to contractual obligations.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
HUMAN RESOURCES DEPARTMENT - ADMINISTRATION				
SALARIES	379,049	380,840	408,292	422,263
LONGEVITY	1,074	1,075	1,473	1,519
RETIREMENT	51,431	51,659	52,245	54,032
OTHER BENEFITS	29,080	27,943	31,348	32,419
Contractual Obligations	*460,634*	*461,517*	*493,358*	*510,233*
TRAINING/EDUCATION/CONFERENCES	3,650	3,358	2,650	2,650
CONTRACTED SERVICES	78,000	78,000	78,000	78,000
PROFESSIONAL ORGANIZATION DUES	300	299	300	300
OTHER OPERATING	20,280	16,789	19,550	20,750
Other Operating	*102,230*	*98,446*	*100,500*	*101,700*
TOTAL	562,864	559,963	593,858	611,933

Budget Comments – Benefit Administration

The FY27 proposed budget for General Government Benefit Administration is $3,100,682. This represents an increase of $314,178 or 11.27% from the FY26 budget. Escalating costs and inflationary pressures in two categories drive nearly the entire increase in benefits. Health Insurance rates for General Government employees are rising by 11.4% which is $262,396, and Workers' Compensation coverage for those same employees is increasing by 32.7% which is $61,996.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
HUMAN RESOURCES DEPARTMENT - BENEFIT ADMINISTRATION				
HEALTH INSURANCE	2,209,576	2,209,576	2,301,715	2,564,111
DENTAL INSURANCE	182,805	172,133	192,660	191,503
INSURANCE REIMBURSEMENT	38,000	25,517	34,500	21,700
LIFE AND DISABILITY	57,995	52,527	58,655	63,377
WORKERS' COMPENSATION	175,127	175,126	189,835	251,831
OTHER BENEFITS	24,407	22,159	9,139	8,160
TOTAL	2,687,910	2,657,037	2,786,504	3,100,682

Programs and Services

Labor Relations and Negotiations – Provide advice, counsel, and policy direction to supervisors on labor and employment issues such as meeting and conferring with labor unions, grievance resolution, disciplinary action, employee settlements, and performance management issues for all City Departments, including Charter Departments.

- Administer and negotiate fifteen collective bargaining agreements
- Administer and support negotiation of six individual employee contracts
- Represent the City on grievances, arbitrations, and mediations



Risk Management – Identify and minimize workplace risks and manage claims.

- Administer workers' compensation for all City Departments
- Conduct annual safety inspections
- Serve on the Joint Loss Management Committee and organize said meetings
- Represent the City in unemployment hearings
- Manage property and liability claims (City only)

Training and Development – Determine training needs within the organization; design, conduct, coordinate, and implement training and education programs for employee development. New hires complete the following training within ninety (90) days of hire:

- Preventing Workplace Harassment for Employees
- Turning Conflict into Collaboration
- Watch Your Step: Slip, Trips, and Ladder Safety
- Back Safety and Injury Prevention: Move Smart, Stay Safe
- Office Ergonomics: Protecting Your Body While You Work

- Driving with Awareness: A Defensive Approach (where appropriate)
- Bloodborne Pathogens (where appropriate)

Supervisors complete a more extensive mandatory training course within ninety (90) days of hire, which includes the above as well as:



- Lawful Terminations: Protecting You and Your Organization
- Smart Hiring: Legal and Ethical Best Practices
- Social Media Ethics: Think Before You Post
- Calming the Storm: How to De-Escalate Emotionally Charged Encounters
- The Importance of Performance Feedback
- We also encourage new Supervisors to apply to *Primex's Supervisors Academy* or other trainings to strengthen their skills.

Legal Compliance – Ensure compliance with applicable state and federal laws; prepare policies and procedures and/or updates to reflect changes in the law, as needed.

- Serve as the City's ADA Compliance Officer
- Serve as the City's Sexual Harassment/Discrimination Officer

Communication – Regularly inform and communicate with employees and stakeholders. Effective communication increases productivity, benefiting both employees and the municipality. Proper communication techniques can boost employee morale, fostering a positive work atmosphere.

- Service Catalog
- Quarterly Newsletters
- Monthly Benefit Education
- Monthly Wellness Tips
- 60-Day Engagement Interviews
- Exit Interviews (City and School)
- Anniversary and retirement receptions

Recruitment and Selection – Conduct pre-employment and promotional activities to fill all classified positions (excluding Police and School).



- Advertise positions
- Pre-screen candidates and conduct interviews
- Conduct background and reference checks
- Attend job fairs, promoting the City and School

Classification and Compensation – Develop, monitor, and update salary and wage information to maintain an equitable and competitive pay system. Recommend changes in classification and/or pay and departmental reorganization through job studies, and analysis of job content questionnaires, comparative wage, and salary surveys.

- Administer the step system
- Develop and update salary schedules
- Conduct position evaluations
- Participate in salary surveys
- Develop job descriptions
- Establish classifications for new positions
- Coordinate salary and position information across departments for budgeting and negotiations

Benefits Administration – Implement and administer employee benefit programs, from development and enrollment to communication and problem-solving (all City).

- Administer insurance programs, including health, dental, life, and long-term disability
- Track and report employee leave and leave banks
- Administer flexible spending accounts
- Educate employees on wellness programs
- Manage Affordable Care Act compliance
- File life and disability claims
- Engage in ADA process
- Conduct presentations for employees nearing retirement to educate them on the process
- Coordinate with NHRS and accounting for the auditing of retiree records
- Provide forecasts for benefits during each budget cycle



Human Resources supports over 400 retirees by providing guidance on benefits, enrollment transitions, and ongoing account updates.

- Answer questions about retiree medical and dental plans
- Provide support for Medicare transition steps and timing
- Help retirees locate and submit required forms
- Assist with keeping retiree records current (e.g., address changes)
- Coordinate with benefits carriers to help resolve issues

Goals and Objectives

Goal #1: Complete Negotiations for four (4) expiring collective bargaining agreements and two (2) individual agreements.

Objective(s)

- Address and resolve outstanding issues related to wages, benefits, and working conditions
- Align the agreements with the organization's goals and financial capabilities
- Comply with all applicable laws and regulations
- Foster a cooperative and collaborative environment between management and labor

Timeline

- Ongoing

Performance Measurement(s)

- Agreements will be approved by 7/1/2027

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - Finance – Maintain financial stability
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Goal #2: Implement a new Human Capital Management System.

Objective(s)

This system will be launched as part of the new Enterprise Resource Planning (ERP) software.

- Reduce manual effort
- Improve efficiency
- Enhance both the employee and HR experience
- Data centralization
- Enhanced communication

Timeline

- January 1, 2027

Performance Measurement(s)

- To be determined once fully implemented

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - Finance – Maintain financial stability
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Goal #3: Provide employees with comprehensive benefit education.

Objective(s)

- Empowers employees to make informed decisions about their well-being and financial security
- Reinforce understanding of available resources, reduce confusion during critical events, and increase overall utilization of benefits
- By keeping staff engaged and informed year-round, organizations foster a culture of support, transparency, and trust—ultimately improving employee satisfaction, retention, and organizational performance

Timeline

- Ongoing

Performance Measurement(s)

	FY25	FY26 (Estimated)	FY27 (Forecast)
Number of benefit communications	8	20	32

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - Finance – Maintain financial stability
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Goal #4: Provide/Maintain Service Catalog support portal for employees requests.

Objective(s)

- Provide a direct line of communication between employees and HR, ensuring that questions and issues are resolved quickly
- Offer a user-friendly, easy-to-navigate portal, ensuring employees feel supported and engaged

Timeline

- Ongoing

Performance Measurement(s)

	FY25	FY26 (Estimated)	FY27 (Forecast)
Requests received and resolved	245	193 (as of 2/2026)	200

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - Finance – Maintain financial stability
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Operational Measurements

Recruitment and Retention

	FY25	FY26 (Est)	FY27 (Est)
# of Applications Reviewed/Processed-City only	1,138	704 (as of February 2026)	1,000
# of Employees Hired Full and Part-Time, includes School	238	137 (as of February 2026)	100

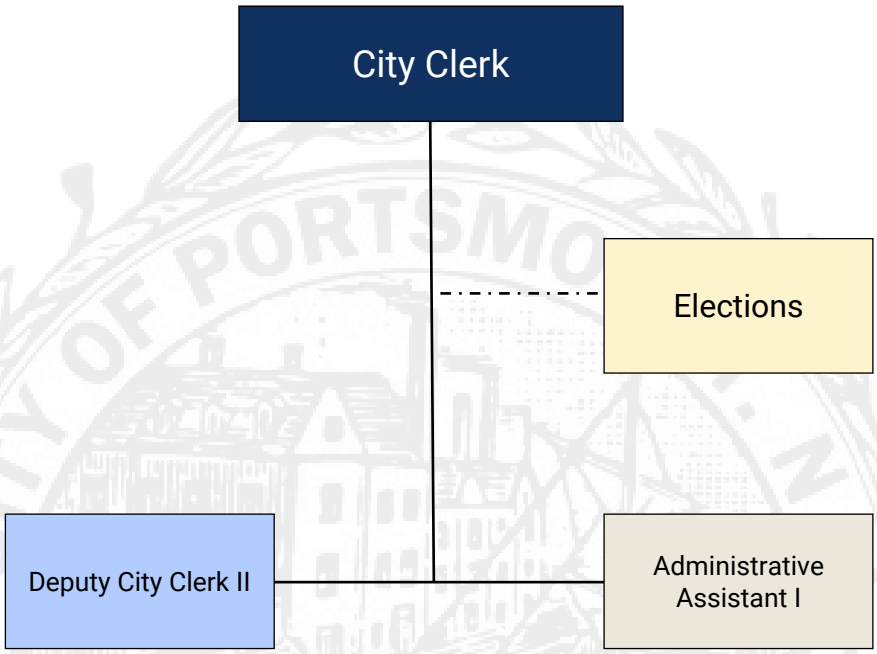
Personnel Position Summary Schedule			
Positions Full Time	**FY25**	**FY26**	**FY27**
Human Resources Director	1.00	1.00	1.00
Deputy Human Resources Director	-	0.50	1.00
Human Resources Specialist	2.00	1.50	1.00
Human Resources Generalist	-	-	1.00
Human Resources Administrator	1.00	1.00	-
Totals Full Time	**4.00**	**4.00**	**4.00**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP	POSITION	SALARY
HUMAN RESOURCES DEPARTMENT			
NON GRADE 23	G	HUMAN RESOURCES DIRECTOR	141,675
NON GRADE 18	E	DEPUTY HUMAN RESOURCES DIRECTOR	108,139
NON GRADE 15	E	HUMAN RESOURCES SPECIALIST	93,531
NON GRADE 13	C	HUMAN RESOURCES GENERALIST	77,020
		EDUCATION STIPEND(S)	1,898
		TOTAL DEPARTMENT	**422,263**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
HUMAN RESOURCES DEPARTMENT - BENEFIT ADMINISTRATION					
01-707-104-51-110-405					
011061	INSURANCE REIMBURSEMENT	38,000	25,517	34,500	21,700
021001	INSURANCE-HEALTH	2,209,576	2,209,576	2,301,715	2,564,111
021101	INSURANCE-DENTAL	182,805	172,133	192,660	191,503
021501	INSURANCE-LIFE	21,356	16,706	20,710	22,378
021601	INSURANCE-DISABILITY	36,639	35,821	37,945	40,999
022001	SOCIAL SECURITY	2,356	1,578	2,139	1,345
022501	MEDICARE	551	369	500	315
026002	INSURANCE-WORKERS COMP	175,127	175,126	189,835	251,831
039007	PROFESSION SERVICES-FSA	6,500	5,212	6,500	6,500
054051	EDUCATION	15,000	15,000	-	-
HRBENEFITS	**Total**	**2,687,910**	**2,657,037**	**2,786,504**	**3,100,682**
HUMAN RESOURCES DEPARTMENT - ADMINISTRATION					
01-709-610-51-110-405					
011001	REGULAR SALARIES	379,049	380,840	408,292	422,263
015001	LONGEVITY	1,074	1,075	1,473	1,519
022001	SOCIAL SECURITY	23,568	22,647	25,406	26,274
022501	MEDICARE	5,512	5,296	5,942	6,145
023001	RETIREMENT	51,431	51,659	52,245	54,032
035002	PROF SERV- SUBSTANCE TEST	3,000	5,963	3,000	3,000
039001	PROFESSIONAL SERVICES	78,000	78,000	78,000	78,000
039004	PROF/SERV-TEST NEW HIRES	7,500	5,474	7,500	7,500
053001	ADVERTISING	1,500	-	1,250	1,250
054050	TRAINING	3,000	2,984	2,000	2,000
056001	DUES PROFESSIONAL ORGANIZ	300	299	300	300
057101	TRAVEL AND CONFERENCE	650	375	650	650
061002	MISCELLANEOUS SUPPLIES	1,000	580	1,000	1,000
061003	MEETING SUPPLIES	300	187	300	1,000
062001	OFFICE SUPPLIES	1,750	642	1,500	1,500
062012	RETIREMENT GIFTS	4,230	3,944	4,500	4,500
075001	FURNITURE AND FIXTURES	1,000	-	500	1,000
HR	Total	**562,864**	**559,963**	**593,858**	**611,933**

City Clerk & Elections



Department Mission

To support the City's legislative bodies by recording and maintaining the official records and legislative history of the City; to consistently and efficiently serve our customers by recording and preserving the Vital Records of this community for the historical continuity that may be passed on for the future; to provide the highest quality service and responsiveness to the public, the City Council and City staff; and to ethically and impartially preserve and maintain the legislative record, provide public information, and administer and preserve the integrity of municipal, state, and national elections.

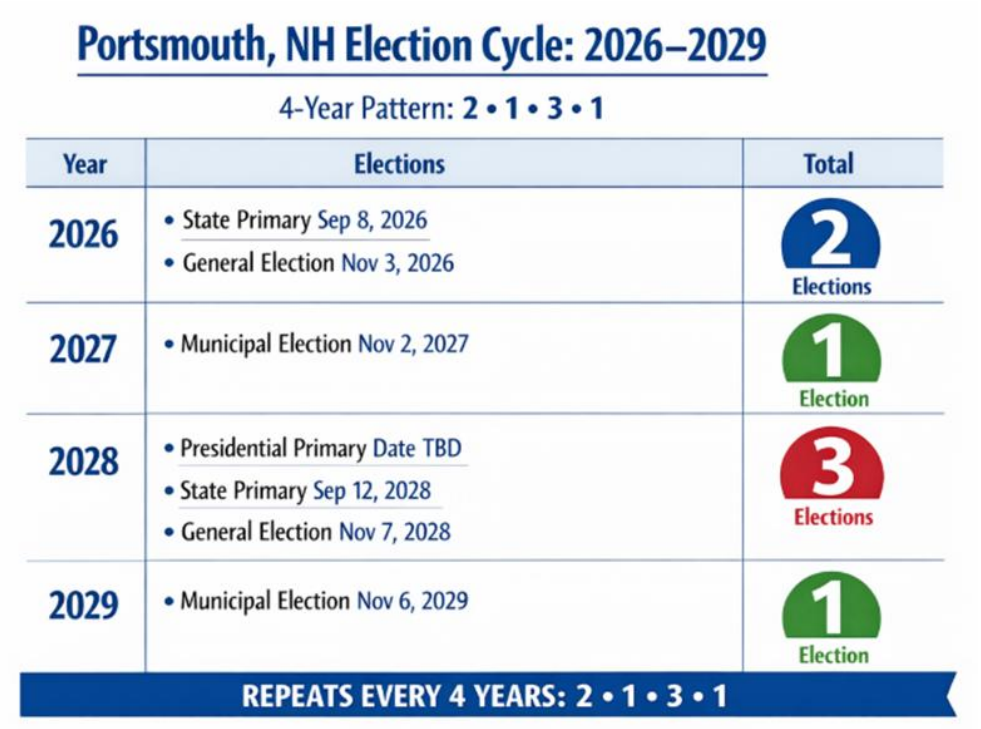
City Clerk's Office

Services Overview

- Administer and conduct elections
- Oversee, create, and issue vital records
- Provide support services to the City Council
- Issue wide variety of permits and licenses
- File and preserve all City documents
- Maintain an active roster of the City Boards, Committees, and Commissions

Did you know?

- From 1850 until 1948, the City of Portsmouth operated under a strong Mayor form of government?
- The City runs on a 4-year Election Cycle Pattern?



Portsmouth, NH Election Cycle: 2026–2029

4-Year Pattern: 2 • 1 • 3 • 1

Year	Elections	Total
2026	• State Primary Sep 8, 2026 • General Election Nov 3, 2026	2 Elections
2027	• Municipal Election Nov 2, 2027	1 Election
2028	• Presidential Primary Date TBD • State Primary Sep 12, 2028 • General Election Nov 7, 2028	3 Elections
2029	• Municipal Election Nov 6, 2029	1 Election

REPEATS EVERY 4 YEARS: 2 • 1 • 3 • 1

Department Budget Comments

The FY27 proposed budget for the City Clerk is $320,207. This represents a decrease of $21,259 or 6.23% from the FY26 budget. The net decrease in this budget is primarily the result of staffing changes and contractual obligations.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
CITY CLERK				
SALARIES	267,989	242,080	261,822	246,054
OVERTIME	3,500	3,985	2,000	2,000
LONGEVITY	3,582	2,507	2,578	-
RETIREMENT	37,217	33,623	33,966	31,627
OTHER BENEFITS	21,043	18,414	20,380	18,976
Contractual Obligations	*333,331*	*300,610*	*320,746*	*298,657*
TRAINING/EDUCATION/CONFERENCES	4,000	4,979	4,200	4,100
PROFESSIONAL ORGANIZATION DUES	400	345	620	500
OTHER OPERATING	15,325	8,650	15,900	16,950
Other Operating	*19,725*	*13,974*	*20,720*	*21,550*
TOTAL	353,056	314,584	341,466	320,207

Budget Comments - Elections

The FY27 proposed budget for Elections is $135,889. This represents an increase of $10,580 or 8.44% from the FY26 budget. This budget anticipates two elections in FY27, a State Primary and a General Election. The net increase of this budget reflects the additional election and increased wages for election workers accordingly.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
ELECTIONS				
PART-TIME SALARIES	30,000	32,359	30,000	40,000
OVERTIME	7,000	15,334	3,500	7,000
RETIREMENT	5,006	2,097	446	893
OTHER BENEFITS	2,831	3,610	2,563	3,596
Contractual Obligations	*44,837*	*53,401*	*36,509*	*51,489*
TRAINING - ELECTIONS	6,250	5,175	4,500	5,250
OTHER OPERATING	71,450	71,903	84,300	79,150
Other Operating	*77,700*	*77,078*	*88,800*	*84,400*
TOTAL	122,537	130,479	125,309	135,889

Programs and Services

Vital Records and City Documents – Ensure the accurate and efficient production, issuance, certification, preservation, and retention of vital records and various documents.

- Birth Certificates
- Marriage Licenses
- Marriage Certificates
- Death Certificates
- Divorce Certificates

File and preserve as required by law all contracts, bonds, agreements, projecting signs, easements, resolutions, ordinances, policies, and other City records.

Licensing – Issue a wide variety of permits and licenses as required by state and local regulations. Some examples include:

- Dog Licenses
- Event Permits
- Sidewalk Obstructions
- Hawker & Peddlers (Vendor's) Permits
- Raffle & Tag Day Permits
- Amusement Devices

City Council

- Maintain City Council Calendar of Meetings
- Create webinar/links for meetings
- Publish and post legal notices
- Prepare agendas, action sheets, and digital City Council packets
- Attend and record all actions and minutes for City Council meetings and work sessions

Boards/Commissions/Committees

- Create appointment and reappointment notifications
- Administer the "Oath of Office" for appointees
- Update and maintain the Boards/Commissions/Committees List
- Receive notification of resignations and inform the Mayor; report and publish vacancies
- Organize the Municipal Meeting Calendar and related Room Reservations
- Ensure that all Boards/Commissions/Committees are in compliance with posting agendas
- Post meeting notices to the City website and City Hall lobby

Elections – Administer and conduct elections in accordance with federal, state, and local laws.

- Conduct Election Trainings for all election officials
- Continue our leadership in innovation by using the first and only electronic poll book to receive a second Federal Certification from the U.S. Election Assistance Commission (EAC)
- Register and assist voters in updating voter registration forms with party affiliation changes, address changes, and name changes
- Record, verify, and balance history for all voters that cast ballots in each election
- Preserve voter checklists as required under State statute and permanently safeguard election results for their historical significance

Goals and Objectives

Goal #1: Enhance focus on customer service by delivering efficient, courteous service to the public.

Objective(s)

- Attend/Conduct front-line customer services training for all staff
- Leverage technology and services to enhance customer experience including:
    - Use printing and mailing services to improve timing of notices and renewals
    - Research and implement innovative approaches that create efficiencies in day-to-day work and improve customer experience
    - Research and implement technology-based solutions for the City Council agenda and packet that reduces the time and effort of staff while increasing awareness, access, and understanding of the public
    - Research and develop recommendations for improved access to, searchability, and functionality of the City Ordinances, rules, and policies

Timeline

- Ongoing

Performance Measurement(s)

- Respond to 100% vital records requests within 24 hours (same or next business day) – new performance measure for FY27
- Post 100% of the City Council Agendas by 1 PM on the Friday before the meeting – new performance measure for FY27
- Post 100% of approved ordinances by the City Council online within 7 business days of approval – new performance measure for FY27

Citywide Goal(s) Addressed

- City Council Goal Addressed:
    - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
    - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
    - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Goal #2: Increase dog registration compliance.

Objective(s)

- Continue the annual "Top Dog" process to encourage early renewal of dog registrations

Timeline

- Ongoing

Performance Measurement(s)

- Number of dog registrations (% renewal) – new performance measure for FY27

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Goal #3: Increase the number of voter registration and information sessions in conjunction with the Board of Registrars.

Objective(s)

- Increase the number of voter information touchpoints (e.g. emails, mailers, social posts, voter registration events)
- Increase voter turnout by 5% compared to prior similar elections

Timeline

- Ongoing

Performance Measurement(s)

- Measure number of events held, number of touch points offered, and percentage engaged in said touch points – new performance measure for FY27

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Personnel Position Summary Schedule			
Positions Full Time	**FY25**	**FY26**	**FY27**
City Clerk	1.00	1.00	1.00
Deputy City Clerk II	1.00	1.00	1.00
Administrative Assistant I	1.00	1.00	1.00
Totals Full Time	**3.00**	**3.00**	**3.00**

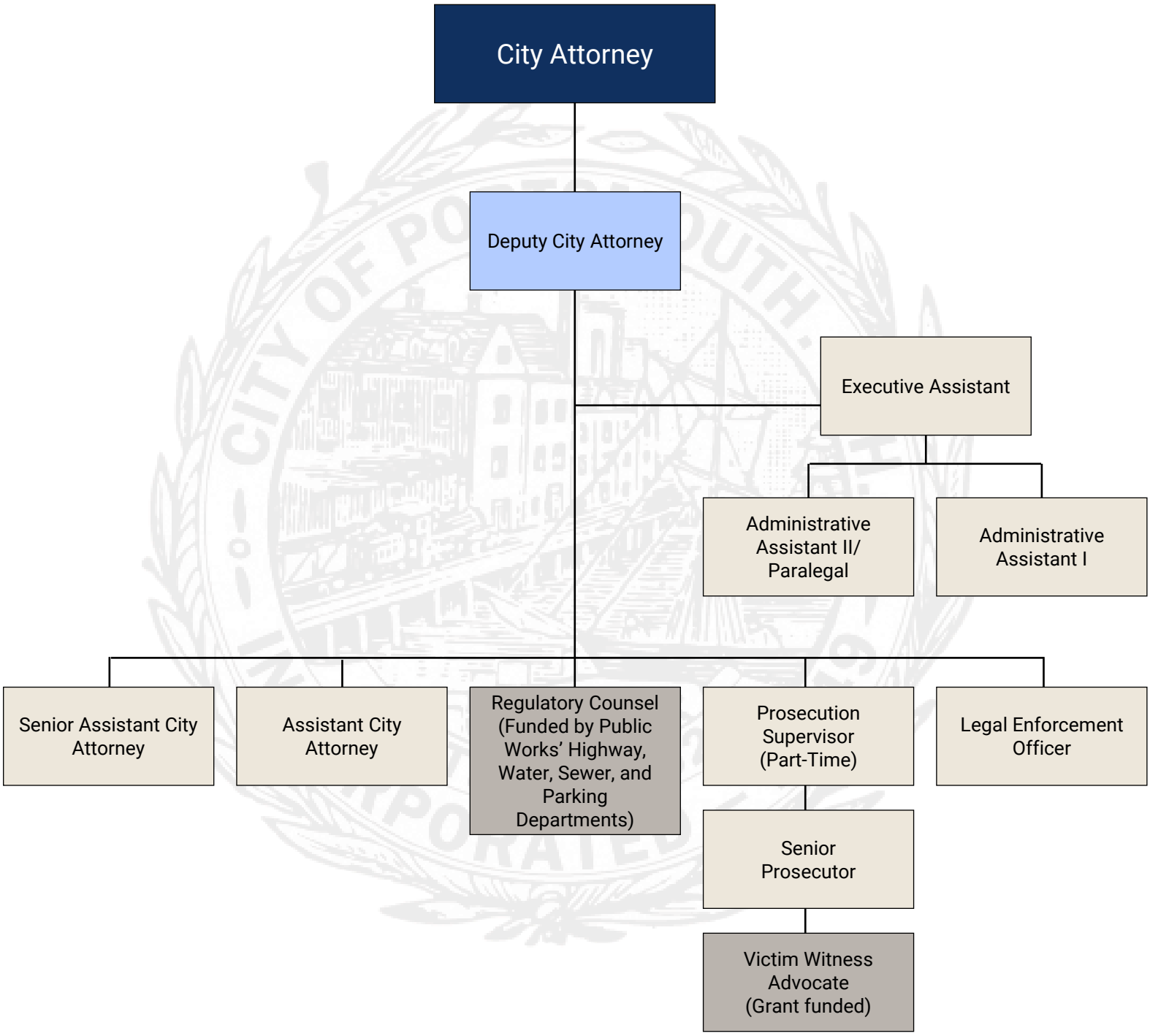
FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP	POSITION	SALARY
CITY CLERK			
NON GRADE 21	4A/8B	CITY CLERK	106,303
NON GRADE 13	2.5B/9.5C	DEPUTY CITY CLERK II	76,256
NON GRADE 9	C	ADMIN ASSISTANT I	63,495
		TOTAL DEPARTMENT	**246,054**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
CITY CLERK					
01-712-105-51-110-401					
011001	REGULAR SALARIES	267,989	242,080	261,822	246,054
014041	OVERTIME	3,500	3,985	2,000	2,000
015001	LONGEVITY	3,582	2,507	2,578	-
022001	SOCIAL SECURITY	17,054	14,924	16,517	15,379
022501	MEDICARE	3,989	3,490	3,863	3,597
023001	RETIREMENT	37,217	33,623	33,966	31,627
043027	REPAIRS-OFFICE EQUIPMENT	500	465	200	200
053001	ADVERTISING	10,000	4,263	10,000	12,000
054050	TRAINING	1,000	1,782	1,200	600
055002	BOOKBINDING	1,500	1,350	1,500	1,500
055050	PRINTING	-	115	-	-
056001	DUES PROFESSIONAL ORGANIZ	400	345	620	500
057101	TRAVEL AND CONFERENCE	3,000	3,196	3,000	3,500
062001	OFFICE SUPPLIES	1,500	825	1,000	1,000
062021	STUDENT GOVERNMENT DAY	-	-	1,500	500
067001	BOOKS & PERIODICALS	425	-	-	-
068007	MATERIALS-LICENSES	1,400	1,633	1,700	1,750
Clerk	**Total**	**353,056**	**314,584**	**341,466**	**320,207**
ELECTIONS					
01-713-106-51-110-401					
012001	PART TIME SALARIES	30,000	32,359	30,000	40,000
014041	OVERTIME	7,000	15,334	3,500	7,000
022001	SOCIAL SECURITY	2,294	2,926	2,077	2,914
022501	MEDICARE	537	684	486	682
023001	RETIREMENT	5,006	2,097	446	893
039002	PROF/SERVICES- WARD	35,500	40,491	35,500	40,000
043013	REPAIRS-VOTING	22,000	15,762	31,300	22,500
053001	ADVERTISING	450	-	-	150
054050	TRAINING	6,250	5,175	4,500	5,250
055050	PRINTING	-	-	7,000	-
061003	MEETING SUPPLIES	10,000	13,022	7,000	13,000
062001	OFFICE SUPPLIES	3,500	2,629	3,500	3,500
Election	**Total**	**122,537**	**130,479**	**125,309**	**135,889**

NOTE: THERE WILL BE TWO ELECTIONS IN FY27, STATE PRIMARY ELECTION ON TUESDAY, SEPTEMBER 8, 2026, AND STATE GENERAL ELECTION ON TUESDAY, NOVEMBER 3, 2026.

Legal Department



Department Mission

To constantly improve on the quality, efficiency, and cost effectiveness of the legal services provided to the municipality. We recognize that the municipality operates in an increasingly complex legal milieu, and that it is the primary objective of the City's Legal Department to assist municipal employees and officials in responding to the responsibilities and obligations created by that environment.

Legal Department

Services Overview

- Advise and represent all City departments and officials in all matters of a legal nature
- Interpret all local, state, and federal laws, statutes, regulations, and ordinances
- Prepare, review, and approve legal documents to which the City is a party
- Respond to public records requests
- Provide legal support for meetings of all the City's public bodies and their subcommittees, including the City Council, School Board, Police and Fire Commissions, and the City's Land Use Boards
- Prepare, review, and revise ordinances, policies, and procedures
- Collect debts due to the City
- Conduct Circuit Court prosecutions
- Prepare deeds and easements
- Conduct Code Enforcement
- Monitor relevant state legislation and provide legislative guidance

Did you know?

- The Legal Department staff attend over 200 Council, Board, Commission, and Committee meetings annually?

Department Budget Comments

The proposed FY27 budget for the Legal Department totals $1,210,423, an increase of $46,120 or 3.96% over FY26 due to staffing changes made in both FY26 and FY27, as well as the addition of funding for Records Storage. The Department increased its Victims of Crime Act (VOCA) award this year by $16,000, through the new RFP process used by the NH Department of Justice to award these grants. This will offset most of the salary of the Department's Victim/Witness Advocate. The remaining increases in the budget are due to contractual obligations for step increases for existing staff.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
LEGAL DEPARTMENT				
SALARIES	744,162	760,093	845,435	879,275
PART-TIME SALARIES	123,061	75,499	46,833	91,906
OVERTIME	2,500	-	2,500	-
LONGEVITY	2,070	2,070	2,129	2,195
RETIREMENT	101,303	109,699	108,383	122,878
OTHER BENEFITS	66,692	65,270	68,612	80,758
Contractual Obligations	*1,039,788*	*1,012,632*	*1,073,892*	*1,177,012*
TRAINING/EDUCATION/CONFERENCES	7,500	7,003	7,500	5,500
CONTRACTED SERVICES	31,000	59,876	61,000	6,000
PROFESSIONAL ORGANIZATION DUES	6,535	6,299	6,535	6,535
OTHER OPERATING	10,376	9,390	15,376	15,376
Other Operating	*55,411*	*82,567*	*90,411*	*33,411*
TOTAL	1,095,199	1,095,199	1,164,303	1,210,423

Programs and Services

The City Attorneys provide a wide range of legal advice and representation to the City Council, all its Committees, the City Manager, all City departments (including Charter departments), officers, employees, and members of all City Boards, Commissions, and Committees concerning issues related to their official powers and duties. These duties include the following:

- Represent the City in litigation as needed
- Interpret laws, statutes, regulations, and ordinances
- Monitor proposed legislation and advise the Legislative Subcommittee
- Prepare, review, and approve contracts, agreements, bid documents, leases, bonds, easements, covenants, and other legal documents to which the City is a party
- Coordinate and respond to public record requests
- Support all City departments as requested or required in the implementation of their legal obligations
- Attend meetings of elected and appointed public bodies
- Maintain an open-door policy with respect to City Officials and citizens alike

The Prosecution Unit consists of a part-time Prosecution Supervisor and a full-time Senior Prosecutor, along with assistance from the Assistant City Attorney, who represent the Portsmouth Police Department in Circuit Court, prosecuting misdemeanors, violations, and City Ordinance cases. Effective January 1, 2024, the Unit's attorneys also handle felony arrests at arraignment, bail hearings, and probable cause hearings. In addition, these attorneys represent the Police Department at Administrative License Suspension (ALS) Hearings held at the DMV in Driving While Intoxicated cases. These duties include the following:

- Attend all hearings throughout the criminal prosecution process
- Interpret laws, statutes, case law, regulations, and ordinances, and provide legal advice to the Police Department
- Review police reports and criminal complaints, ensuring cases are charged properly and supported by sufficient evidence
- Prepare and respond to legal pleadings, draft plea offers, and other correspondence
- Communicate with defense attorneys and *pro se* defendants to negotiate resolutions of pending charges after obtaining input from officers and victims
- Draft and disseminate subpoenas, prepare discovery, and fulfill Constitutional discovery obligations

The Prosecution Unit also employs a full-time Victim/Witness Advocate who supports victims and witnesses and ensures the Unit's compliance with the Victim Bill of Rights, RSA 21-M:8-k. The Advocate's duties include: updating victims of case status, explaining the legal process, and reviewing the terms of proposed plea offers with victims and obtaining their input; providing resources and other community services that victims and witnesses may require; providing referrals to other agencies including the State's Victim Compensation Program; and assisting in preparing victims for trial and attending court with victims. The Advocate's salary is paid from Grant Funding through the Victims of Crime Act (VOCA) and the Violence Against Women Act (VAWA). The City provides matching funds for benefits.

Goals and Objectives

Goal #1: Provide the highest quality of legal services to all Departments, officials, and employees of the City, including the Charter Departments, with courtesy, professionalism, and efficiency.

Objective(s)

- Maintain an open-door policy to enhance collaboration, consistency, effective communication, responsiveness, and trust
- Adhere to ethical standards
- Efficiently utilize legal expertise to provide high quality work and legal advice
- Integrate the services of our case management system, High Q, with various City departments to improve the quality and timeliness of the legal services
- Increase Legal Department expertise in all areas of law through training and membership in professional organizations, including the NH Bar Association, NHMA, and IMLA
- Avoid the filing of new litigation against the City by providing timely and competent legal advice before issues become lawsuits
- Initiate code enforcement activities when necessary to protect the public
- Conduct successful settlement of litigation pending against the City whenever possible

Timeline

- Ongoing

Citywide Goal(s) Addressed

- City Council Goal Addressed:
    - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
    - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
    - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Goal #2: Ensure compliance with the obligations of RSA 91-A, the Right-To-Know law.

Objective(s)

- Provide timely public access to governmental records
- Continuously work on improving communication and responsiveness to the public
- Provide advice to all departments regarding their obligations under the Right-to-Know law

Timeline

- Ongoing

Performance Measurement(s)

Provide an initial response within five days for 100% of Right-to-Know (RTK) requests and seek to follow-up within 30-90 days, depending on the nature of the request

	FY23	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
RTK requests responded to	108	130	135	155	180

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Goal #3: Work with Portsmouth's Legislative Delegation to monitor legislative activity in the New Hampshire General Court.

Objective(s)

- Work with the City Council and the Legislative Subcommittee to monitor development of key legislative initiatives in the State Legislature and to communicate the impact of the legislation on Portsmouth
- Work with the Coalition Communities and continue to update the City Council on developments related to education funding in the State

Timeline

- Ongoing

Performance Measurement(s)

- Annually review approximately 1,000 proposed bills and track approximately 70 of those on legislative issues of interest to the City
- Prepare testimony for the Legislative Subcommittee
- Attend monthly meetings of the Public Policy Committee of the Chamber Collaborative
- Attend monthly meetings of the Education Coalition Community 2.0 and report on status to the City Council
- Attend the New Hampshire Municipal Association (NHMA) bi-annual policy conference
- Attend the NHMA Annual Meeting
- Report on legislative issues to the Economic Development Commission

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Goal #4: Provide the highest level of public safety and victim services.

Objective(s)

- Represent the Portsmouth Police Department in criminal prosecutions in Circuit Court
- Provide support for victims of crime
- Ensure compliance with the Victim Bill of Rights
- Seek alternative sentencing dispositions that complement the Department's Community Policing Policies
- Provide in-house and regional trainings to law enforcement

Timeline

- Ongoing

Performance Measurement(s)

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Arrests	968	925	700	800
VAWA Victims	180	118	120	130
VOCA Victims	176	103	130	140
Dispositions	427	423	483	490
Average Case Load	189	230	200	200

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Goal #5: Provide quality legal review of all documents legally binding the City of Portsmouth.

Objective(s)

- Ensure effective legal protection for the City through review of contracts, easements, site plans, and other legal documents
- Avoid unnecessary litigation
- Save the City money using in-house attorneys
- Respond to City Council and other requests in as timely a manner as possible
- Review proposed Ordinances for legal compliance
- Provide counsel to the Governance Committee and efforts to update the City Ordinances
- Support Special Events Coordination, draft encumbrance licenses, and review applications for encumbrance permits for Certificates of Insurance

Timeline

- Ongoing

Performance Measurement(s)

	FY23	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Contracts	97	125	123	130	140
Bids/RFP/RFQ	49	54	41	40	40

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Personnel Position Summary Schedule			
Positions Full Time	**FY25**	**FY26**	**FY27**
City Attorney	1.00	1.00	1.00
Deputy City Attorney	1.00	1.00	1.00
Senior Assistant City Attorney	0.64	0.64	0.64
Senior Prosecutor	1.00	1.00	1.00
Assistant City Attorney	-	-	1.00
Staff Attorney	1.00	1.00	-
Prosecutor	1.00	1.00	-
Legal Enforcement Officer	0.50	0.50	0.50
Executive Assistant	1.00	1.00	1.00
Administrative Assistant II/Paralegal	1.00	1.00	1.00
Administrative Assistant I	-	-	1.00
Victim Witness Advocate	1.00	1.00	1.00
Totals Full Time	**9.14**	**9.14**	**9.14**
Positions Part-Time	**FY25**	**FY26**	**FY27**
Of Counsel	1.00	-	-
Assistant Prosecutor	-	-	1.00
Administrative Assistant I	1.00	1.00	-
Totals Part Time	**2.00**	**1.00**	**1.00**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP		POSITION	SALARY
LEGAL DEPARTMENT				
NON GRADE 27	E		CITY ATTORNEY	167,029
NON GRADE 24	E		DEPUTY CITY ATTORNEY	144,614
NON GRADE 22	E	②	SENIOR ASSISTANT CITY ATTORNEY	84,030
NON GRADE 19	E		SENIOR PROSECUTOR	113,501
NON GRADE 18	E		ASSISTANT CITY ATTORNEY	108,139
PMA GRADE 15	H	⑬	LEGAL ENFORCEMENT OFFICER	49,021
NON GRADE 13	E		EXECUTIVE ASSISTANT	84,915
NON GRADE 11	E		ADMINISTRATIVE ASSISTANT II / PARALEGAL	77,100
NON GRADE 9	9D/3E		ADMINISTRATIVE ASSISTANT I	67,503
NON GRADE 7	E	*	VICTIM WITNESS ADVOCATE	63,806
			EDUCATION STIPEND(S)	1,898
			SUBTOTAL FULL TIME	**961,556**
			FY27 PROJECTED GRANT/EXTERNAL FUNDING	**(82,281)**
			TOTAL FULL TIME	**879,275**
NON GRADE 23	E		PROSECUTION SUPERVISOR (25HRS/WK)	91,906
NON GRADE 23	H		OF COUNSEL (Unfunded)	0
			TOTAL PART TIME	**91,906**
			TOTAL DEPARTMENT	**971,181**
PERSONNEL NON FUNDED FOR FY27				
NON GRADE 17	B		FT PROSECUTOR (Budgeted for 50% of FY27)	0
NON GRADE 23	H		PART TIME OF COUNSEL (8HRS/WK)	0

FOR TOTAL SALARY, PLEASE SEE PERSONNEL SUMMARY SECTION OF THE BUDGET

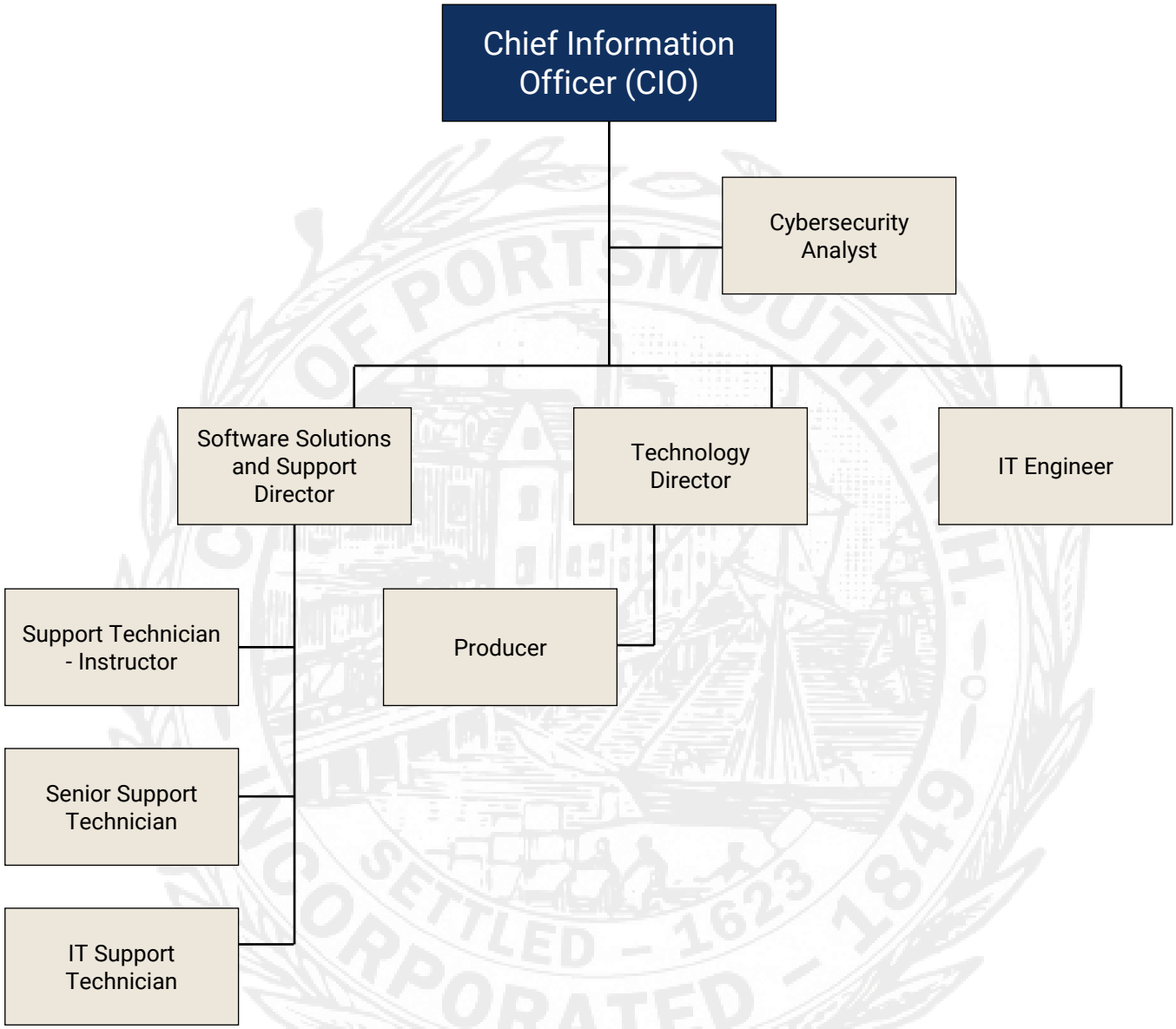
② 64% LEGAL, 36% PARKING

⑬ 50% LEGAL, 50% PARKING

* PARTIALLY GRANT FUNDED

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
LEGAL DEPARTMENT					
01-715-107-51-110-404					
011001	REGULAR SALARIES	744,162	760,093	845,435	879,275
012001	PART TIME SALARIES	123,061	75,499	46,833	91,906
014041	OVERTIME	2,500	-	2,500	-
015001	LONGEVITY	2,070	2,070	2,129	2,195
022001	SOCIAL SECURITY	54,051	52,899	55,607	65,451
022501	MEDICARE	12,641	12,372	13,005	15,307
023001	RETIREMENT	101,303	109,699	108,383	122,878
032001	PROF SERVICES-O/S COUNSEL	30,000	59,436	60,000	5,000
032004	PROF SERVICES-COURT FEES	1,000	440	1,000	1,000
054050	TRAINING	6,000	5,516	6,000	5,500
055050	PRINTING	400	468	400	400
056001	DUES PROFESSIONAL ORGANIZ	6,535	6,299	6,535	6,535
057101	TRAVEL AND CONFERENCE	1,500	1,487	1,500	-
057102	TRAVEL REIMBURSEMENT	-	-	-	1,500
062001	OFFICE SUPPLIES	3,500	2,480	3,500	3,000
067001	BOOKS & PERIODICALS	5,476	6,443	5,476	5,476
069012	RECORDS STORAGE	-	-	5,000	5,000
075001	FURNITURE AND FIXTURES	1,000	-	1,000	-
Legal	Total	**1,095,199**	**1,095,199**	**1,164,303**	**1,210,423**

Information Technology Department



Department Mission

To focus on advancing technology across all departments to improve service to citizens and maximize the productivity and effectiveness of City departments. IT continuously improves the security posture of all systems. IT supports City operations by providing access to reliable, safe and secure network/communications environment and systems. IT provides users with support and training in the use of information technology to maximize the benefits of IT investments.

Information Technology

Services Overview

- Information Technology
- Government Access Television Channel



Did you know?

- In one year (February 2025 to February 2026) there were over 185,000 PDF files downloaded from the City's website, www.portsmouthnh.gov, with the most popular being the City's Zoning Ordinances?

Department Budget Comments

The FY27 proposed budget for the Information Technology Department is $1,805,871. This represents an increase of $75,560 or 4.37% from the FY26 budget. The net increase of this budget is due to contractual obligations in staffing, contracted services, and software solutions.

Budget Summary of Expenditures

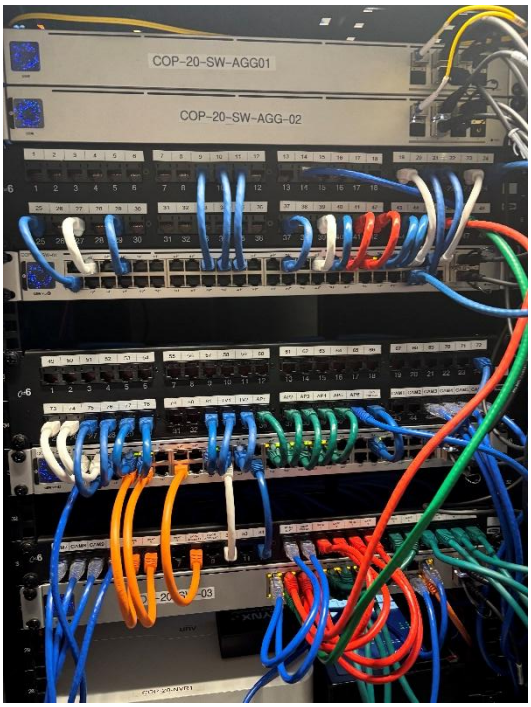
	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
INFORMATION TECHNOLOGY DEPARTMENT				
SALARIES	826,855	768,433	852,279	894,006
LONGEVITY	1,791	2,149	1,842	2,278
RETIREMENT	112,116	104,231	108,900	114,276
OTHER BENEFITS	63,391	56,872	65,340	68,566
Contractual Obligations	*1,004,153*	*931,685*	*1,028,361*	*1,079,126*
TRAINING/EDUCATION/CONFERENCES	31,500	25,627	31,500	31,500
CONTRACTED SERVICES	511,681	504,948	516,350	526,850
SOFTWARE/COMPUTER MAINTENANCE	116,600	111,425	111,600	125,895
OTHER OPERATING	27,940	43,075	42,500	42,500
Other Operating	*687,721*	*685,075*	*701,950*	*726,745*
TOTAL	1,691,874	1,616,760	1,730,311	1,805,871

Programs and Services

Information Technology – Serve all City departments, including Charter departments, by providing consulting, technical support, maintenance services, and application training.

- Network Infrastructure: Proactively monitor, maintain, and improve the City's network infrastructure to reduce operational risk, optimize system performance, and ensure continuity of City services.

- Cybersecurity: Implement robust cybersecurity controls to protect the City's systems and data from cyber threats and unauthorized access and to support regulatory compliance and risk management objectives.
- Application Support: Provide comprehensive support for all City software applications, including troubleshooting, maintenance, and user training.
- Data Management: Utilize local and cloud-based data backups to ensure data integrity, completeness, and reliable restoration.
- Disaster Recovery: Maintain a fully functional disaster recovery environment for mission-critical applications, ensuring continuity of City operations in the event of a primary site outage.
- Application Management & Consulting: Collaborate with departments to identify opportunities for process improvement, operational efficiency, and cost-effectiveness through the appropriate use of applications and technology.
- Telecommunications: Administer and support the City's telecommunications systems, ensuring reliable voice and communication services for all departments.



- Mobile Device Management: Deploy, support, and manage mobile devices for City staff, ensuring secure access to City resources and policy compliance.

Public Communication and Online Services – Facilitate and administer e-government services that promote transparency, accessibility, and engagement for the residents of Portsmouth. IT plays a critical role in advancing channels of communication among the City Council, City staff, and the citizens of Portsmouth.

- Website & Web Services: Partner with the Communications team in development, maintenance, and enhancement of the City's website, ensuring accessibility, user-friendliness, and timely, accurate information. Manage and support other web services across departments.
- Online Payments: Support secure online payment platforms for various City services, providing convenient options for residents.
- Webcasts and Government Access Television (Channel 22): Support, maintain, and publish webcasts and broadcasts of City meetings and functions on Channel 22, ensuring transparency and public access.

Goals and Objectives

Goal #1: Improve network performance and reliability.

Objective(s)

- Strengthen network monitoring capabilities to proactively detect and resolve technical issues before they impact users

- Improve network resiliency by incorporating redundancy for continuity of operations
- Ensure internet bandwidth scales with demand as more critical applications transition to cloud-based environments
- Maintain a modern, up-to-date network infrastructure by ensuring all network components align with current technology standards

Timeline

- Ongoing

Performance Measurement(s)

Demonstrate continuous improvement each year with a long-term goal of achieving 99.99% uptime.

	FY24	FY25	FY26 (Est)	FY27 (Forecast)
Network Unplanned Downtime	Establish baseline	Document improvement in network performance and reliability FY25 Average Network Uptime: 99.76%	Goal of 99.99% Network Uptime	Goal of 99.99% Network Uptime

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #2: Increase use of technology by City Council, Boards, Commissions, and Committees.

Objective(s)

- Improve efficiencies in distribution of meeting material
- Advance sustainable practices through paper reduction
- Increase transparency and public participation through technology

Timeline

- Ongoing

Performance Measurement(s)

- Feedback from City Council, Boards, Commissions, and Committees
- Feedback from the Portsmouth community

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #3: Implement continuous training of all IT staff.

Objective(s)

- IT staff will be knowledgeable and skilled in new technologies as they emerge
- Strengthen in-house technical skills to control reliance on outside consultants
- Implement a succession planning strategy to cultivate future IT leaders and ensure business continuity
- Ensure staff retention by promoting professional development, career advancement opportunities, and a positive work environment

Timeline

- Ongoing

Performance Measurement(s)

Demonstrate continuous improvement each year with a long-term goal of achieving 99.99% uptime.

	FY24	FY25	FY26 (Est)	FY27 (Forecast)
Technical knowledge advancement and 100% participation in technical training	100% of IT staff attended at least 1 technical training session	100% of IT staff attended at least 1 technical training session	Strive for 100% compliance w/in budget limitations	Strive for 100% compliance w/in budget limitations

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #4: Improve response time of support requests.

Objective(s)

- Ensure tickets are resolved in a timely manner
- Improve communications between support technicians and users
- Deploy tools necessary to support the speedy resolution of issues
- Build robust knowledge base of end-user self-service documentation
- Collect data including volume, type, and time to resolution of tickets
- Formulate baseline metrics for performance measurement

Timeline

- Ongoing

Performance Measurement(s)

	FY25	FY26	FY27
Demonstrate continual improvement in our ability to resolve tickets in a timely manner with high user satisfaction	2,221 Tickets Received Average Resolution Time: 23h 51m Ticket Resolution Service Level Agreement Compliance: 91.72%	Goal of 18 Hour Average Resolution Time and 95% Ticket Resolution Service Level Agreement Compliance	Goal of 18 Hour Average Resolution Time and 95% Ticket Resolution Service Level Agreement Compliance

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.

- Organizational Goals Addressed:
    - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
    - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
    - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #5: Leverage technology to improve citizen's experience working with all City Departments and enabling open lines of communication between the City and citizens.

Objective(s)

- Work with all departments to advance citizen-facing applications
- Partner with the Communications Team to enhance technology enabled communication between the City and citizens

Timeline

- Ongoing

Performance Measurement(s)

	FY24	FY25	FY26	FY27
City Staff Satisfaction Survey	Develop surveys	Issue survey, analyze results, and initiate discussion to meet demand Overall Satisfaction Very Satisfied: 77.8% Somewhat Satisfied: 20.4%	Increase City Staff 'Very Satisfied' to 90%	Maintain City Staff 'Very Satisfied' at 90% or above

Citywide Goal(s) Addressed

- City Council Goal Addressed:
    - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
    - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
    - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
    - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #6: Manage projects effectively and efficiently.

Objective(s)

- Collaborate with departments to assess their technological needs, explore potential solutions, and provide guidance to department heads to facilitate informed decision-making
- Ensure professional, inclusive, and transparent project management practices, fostering clear communication and accountability throughout the project lifecycle
- Maintain high-quality technical documentation, including user guides and job aids, to support staff and improve system usability

Timeline

- Ongoing

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Personnel Position Summary Schedule

Positions Full Time	FY25	FY26	FY27
Chief Information Officer	1.00	1.00	1.00
Cybersecurity Analyst	-	0.20	0.20
IT Engineering Supervisor	1.00	-	-
IT Engineer	-	1.00	1.00
Technology Director	1.00	1.00	1.00
Software Solutions and Support Director	1.00	1.00	1.00
Senior Support Technician	2.00	1.00	1.00
Support Technician - Instructor	1.00	1.00	1.00
Support Technician	-	1.00	1.00
Producer	1.00	1.00	1.00
Totals Full Time	**8.00**	**8.20**	**8.20**

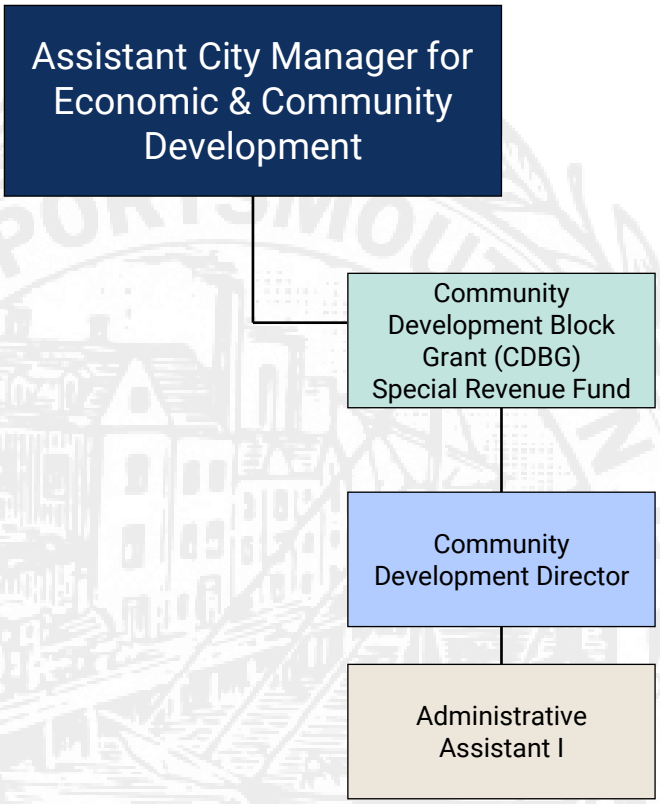
FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP		POSITION	SALARY
INFORMATION TECHNOLOGY DEPARTMENT				
NON GRADE 27	E		CHIEF INFORMATION OFFICER	167,029
NON GRADE 24	10D/2E	⑲	CYBERSECURITY ANALYST	27,775
NON GRADE 21	7C/5D		IT ENGINEER	115,781
PMA GRADE 20	D		SOFTWARE SOLUTIONS AND SUPPORT DIRECTOR	113,451
PMA GRADE 20	C		TECHNOLOGY DIRECTOR	108,049
PMA GRADE 16	E		SENIOR SUPPORT TECHNICIAN	98,166
PMA GRADE 16	1C/11D		SENIOR SUPPORT TECHNICIAN	93,121
PMA GRADE 15	3.5C/8.5D		IT SUPPORT TECH	87,840
PMA GRADE 11	E		PRODUCER	77,100
			EDUCATION STIPEND	5,694
			TOTAL DEPARTMENT	**894,006**

⑲ 20% IT, 20% POLICE, 20% SCHOOL, 20% WATER, 20% SEWER

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
INFORMATION TECHNOLOGY DEPARTMENT					
01-717-204-51-110-411					
Administration					
011001	REGULAR SALARIES	826,855	768,433	852,279	894,006
015001	LONGEVITY	1,791	2,149	1,842	2,278
022001	SOCIAL SECURITY	51,376	46,093	52,955	55,570
022501	MEDICARE	12,015	10,780	12,385	12,996
023001	RETIREMENT	112,116	104,231	108,900	114,276
034104	CELLULAR PHONES	25,440	39,719	40,000	40,000
034204	OUTSIDE IT SUPPORT	511,681	504,948	516,350	526,850
034206	SOFTWARE-ANNUAL MAINT	116,600	111,696	111,600	125,895
054050	TRAINING	30,000	24,190	30,000	30,000
057101	TRAVEL AND CONFERENCE	1,500	1,437	1,500	1,500
057102	TRAVEL REIMBURSEMENT	-	184	-	-
062001	OFFICE SUPPLIES	1,000	1,209	1,000	1,000
067001	BOOKS & PERIODICALS	500	397	500	500
075001	FURNITURE AND FIXTURES	1,000	1,566	1,000	1,000
IT ADMIN		**1,691,874**	**1,617,031**	**1,730,311**	**1,805,871**
01-717-305-51-110-411					
Subscription-Based Information Technology Arrangement (SBITA)					
034206	SOFTWARE-ANNUAL MAINT	-	(271)	-	-
SBITA		**-**	**(271)**	**-**	**-**
Info Technology	Total	**1,691,874**	**1,616,760**	**1,730,311**	**1,805,871**

Economic & Community Development Department



Department Mission

To ensure continued economic prosperity and preservation of the qualities that attract and retain businesses in the community. With the support of this Department, the City's Economic Development Commission, Arts & Cultural Commission, and Public Art Review Committee all serve in an advisory capacity to make recommendations to the City Council, on a wide variety of issues including business and workforce development, recruitment and retention, along with support for the healthy and vibrant cultural, creative, and diverse offerings of the City and the region and to administer the Community Development Block Grant (CDBG) Program.

Economic & Community Development

Services Overview



- Support the Economic Development Commission, Arts & Cultural Commission, and Public Art Review Committee
- Oversee the Community Development Special Revenue Fund, which includes management and administration of the federal Community Development Block Grant (CDBG) program
- Support business retention, attraction, assistance, and referrals through community outreach and promotion with local and regional partners
- Identify public/private partnerships for economic, community, and cultural development

Did you know?

- The Pease International Airport has increased the number of commercial airlines by 100% (we now have two)?
- The Pease International Airport terminal has added just over 29,000 square feet of improved passenger terminal space to accommodate our growing species of “snow birds”?
- The increased airport terminal space is big enough to hide 725,000 Lego bricks, so watch where you step?!

Department Budget Comments

The FY27 proposed budget for Economic Development is $193,360 which an increase of $13,896 or 7.74%. The greatest driver of this increase ($10,000) is a request to increase the tourism partnership expenses with the Chamber Collaborative of Greater Portsmouth. Inflation and rising operating costs are significantly affecting the Chamber’s ability to serve the community in this capacity. To support future growth and informed decision-making, the Chamber plans to invest in location intelligence software, funded in partnership with the City and the Pease Development Authority, and share resulting insights to strengthen City planning, tourism, and economic development efforts.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
ECONOMIC & COMMUNITY DEVELOPMENT DEPARTMENT				
SALARIES	103,852	104,345	106,801	110,037
RETIREMENT	14,051	14,114	13,617	14,030
OTHER BENEFITS	7,945	7,773	8,171	8,418
Contractual Obligations	*125,848*	*126,232*	*128,589*	*132,485*
TRAINING/EDUCATION/CONFERENCES	2,800	1,374	2,800	2,800
PROFESSIONAL ORGANIZATION DUES	1,800	1,305	1,800	1,800
OTHER OPERATING	46,275	40,682	46,275	56,275
Other Operating	*50,875*	*43,361*	*50,875*	*60,875*
TOTAL	176,723	169,593	179,464	193,360

Programs and Services



In FY23, Economic Development incorporated the Community Development Block Grant (CDBG) program and staff, which was previously managed within the Planning & Sustainability Department. The budget for CDBG is in the Special Revenue Fund section of this budget document.

Economic & Community Development program objectives include:

- Stimulate diverse economic development through business attraction and retention, and public/private partnerships
- Facilitate workforce training and the creation of high-quality jobs
- Maintain a vibrant, equitable community with a superior quality of life
- Support a cultural hub for the creative economy
- Increase commercial property tax revenues through sustainable development

Goals and Objectives

Goal #1: Promote and maintain high-quality, sustainable development and a balanced local economy.

Objective(s)

- Promote redevelopment of existing retail and commercial areas into vibrant mixed-use centers supporting retail, research, office, and commercial development through zoning and infrastructure planning
- Participate in efforts to increase options for more workforce housing in the City

Timeline

- Ongoing

Performance Measurement(s)

Number of Seacoast Economic Development Stakeholder Meetings Attended

FY26 (Est)	FY27 (Forecast)
14	19

Workforce Housing Meetings/Seminars Attended

FY26 (Est)	FY27 (Forecast)
3	4

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Housing – Increase the supply, decrease the cost, simplify the process, and expand below-market housing options.

- Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.

- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #2: Provide assistance and services related to business expansion, retention, and relocation.

Objective(s)

- Assist businesses through referrals to business assistance organizations such the Small Business Development Center, SCORE, NH Works, and the Manufacturing Extension Partnership
- Create programming in response to feedback from local businesses and continue EDC business visitations/off-site meetings for outreach, appreciation, and knowledge of local business and workforce needs
- Maintain partnership with UNH Small Business Development Center, UNH Cooperative Extension, and Great Bay Community College to support small businesses and new start-ups
- Collaborate with NH Office of Business and Economic Affairs on outreach and business attraction and retention

Timeline

- Ongoing

Performance Measurement(s)

Number of Responses for Business Relocation/Start-up/Retention Inquiries

FY26 (Est)	FY27 (Forecast)
17	18

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Housing – Increase the supply, decrease the cost, simplify the process, and expand below-market housing options.
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.

- Organizational Goals Addressed:
    - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
    - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
    - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #3: Promote and manage public/private partnerships aimed at fostering economic development that complement Portsmouth's quality of life and revitalize existing business areas.

Objective(s)

- Continue to financially support the partnership between the City and the Chamber Collaborative of Greater Portsmouth for tourism and business development
- Maintain liaison efforts with the Pease Development Authority and Tenants Association, West End Business Association, University of New Hampshire, Great Bay Community College, Small Business Development Center, NH Technical Alliance, and Regional Economic Development Center, along with local, county, and State business and real estate organizations
- Collaborate with the Business Education Committee at Portsmouth High School

Timeline

- Ongoing

Performance Measurement(s)

- Renew annual partnership between the City and the Chamber Collaborative of Greater Portsmouth (CCGP) for support and promotion of the City's tourism sector
- Attend all Business Education Committee meetings at Portsmouth High School and tour Portsmouth High School Career Technical Center with Economic Development Commission

Citywide Goal(s) Addressed

- City Council Goal Addressed:
    - Housing – Increase the supply, decrease the cost, simplify the process, and expand below-market housing options.
    - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
    - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
- Organizational Goals Addressed:
    - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
    - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
    - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #4: Support the local creative economy and cultural community including those related to cultural tourism.

Objective(s)

- Promote and sustain the contribution of the arts and culture sector to the local economy by continually optimizing the City's marketing efforts
- Advocate for the continuation of events and initiatives that make downtown vibrant and economically diverse

Timeline

- Ongoing

Performance Measurement(s)

- Continue to support the marketing campaign with the Chamber Collaborative of Greater Portsmouth to promote Portsmouth's arts and culture venues and opportunities
- Provide support as staff liaison to the Public Art Review Committee and the Arts and Cultural Commission
- Provide guidance, assistance, and oversight of the Percent for Art initiatives (High Hanover Garage, etc.)
- Manage all requests for performances and filming in the public realm

Citywide Goal(s) Addressed

- City Council Goal Addressed:
    - Housing – Increase the supply, decrease the cost, simplify the process, and expand below-market housing options.
    - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
    - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
- Organizational Goals Addressed:
    - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
    - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
    - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #5: Collect, develop, maintain, and disseminate information on the local economy.

Objective(s)

- Prepare reports on economic indicators as required for City finance reports and for use by businesses and the public, and for presentations
- Maintain an economic development database capable of creating a two-way communication channel with local businesses

Timeline

- Ongoing

Performance Measurement(s)

- Prepare Economic Conditions Reports for the Citywide Budget and ACFR documents, municipal bond rating meetings, and the NH Demographic Profile
- Collect and report on Colliers Quarterly Real Estate Market Reports for Office and Industrial properties and the annual Economic Impact Reports of the Portsmouth Naval Shipyard Association
- Launch economic development database to full functionality

Citywide Goal(s) Addressed

- City Council Goal Addressed:
    - Housing – Increase the supply, decrease the cost, simplify the process, and expand below-market housing options.
    - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
    - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
- Organizational Goals Addressed:
    - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
    - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
    - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #6: Collect, develop, maintain, and disseminate information on the local economy.

Objective(s)

- Maintain the economic development database and website for promotion of the City as an excellent business location
- Collaborate on local and regional marketing opportunities with area partners
- Work with the Pease Development Authority, the Chamber Collaborative of Greater Portsmouth, the Discover Portsmouth Center, the NH Division of Business and Economic Affairs, media representatives and site selection professionals to promote Portsmouth as an ideal business location site
- Continue engagement in regional economic development alliances to promote seacoast NH for advanced manufacturing and knowledge-based industries

Timeline

- Ongoing

Performance Measurement(s)

- Present to local business groups on the importance of economic and cultural opportunities to the City, region, and State

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Housing – Increase the supply, decrease the cost, simplify the process, and expand below-market housing options.
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Personnel Position Summary Schedule

Positions Full Time	FY25	FY26	FY27
Assistant City Manager for Economic & Community Development	1.00	1.00	1.00
Totals Full Time	**1.00**	**1.00**	**1.00**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP	POSITION	SALARY
ECONOMIC & COMMUNITY DEVELOPMENT DEPARTMENT			
PMA GRADE 18	E	ASSISTANT CITY MANAGER FOR ECONOMIC AND COMMUNITY DEVELOPMENT	108,139
		EDUCATION STIPEND	1,898
		TOTAL DEPARTMENT	**110,037**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
ECONOMIC & COMMUNITY DEVELOPMENT DEPARTMENT					
01-718-413-51-100-446					
011001	REGULAR SALARIES	103,852	104,345	106,801	110,037
022001	SOCIAL SECURITY	6,439	6,300	6,622	6,822
022501	MEDICARE	1,506	1,473	1,549	1,596
023001	RETIREMENT	14,051	14,114	13,617	14,030
039001	PROFESSIONAL SERVICES	700	-	-	-
053001	ADVERTISING	4,300	119	5,000	3,000
054050	TRAINING	-	-	-	-
055050	PRINTING	275	134	275	1,275
056001	DUES PROFESSIONAL ORGANIZ	1,800	1,305	1,800	1,800
057101	TRAVEL AND CONFERENCE	2,800	1,374	2,800	2,800
061003	MEETING SUPPLIES	500	-	500	1,000
062001	OFFICE SUPPLIES	500	430	500	1,000
081028	TOURISM/HI TECH PARTNERSH	40,000	40,000	40,000	50,000
ECON DEV	Total	**176,723**	**169,593**	**179,464**	**193,360**

General Administration

Services Overview

- City Hall and Citywide
- General Government
- Collective Bargaining
- Transfers to Other Funds

Did you know?

In addition to watching meetings of City Council and other boards and commissions on Local Access Channel 22, you can also view live and recorded sessions of City meetings on the City's YouTube channel? https://www.youtube.com/@CityofPortsmouth

Department Budget Comments

The FY27 proposed budget for General Administration is $2,557,371 which represents an increase of $493,369 from the FY26 Budget. The largest addition to this budget is the inclusion of monies for the Collective Bargaining Contingency to fund negotiated costs for General Fund employees covered by the five expiring union contracts. The remainder of the net change of this budget totals $33,369 is due to increases in utility costs as well as transfers to the Prescott Park and Community Campus Special Revenue Funds.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
GENERAL ADMINISTRATION				
PART-TIME SALARIES	65,600	31,856	50,600	48,600
OVERTIME	7,500	-	-	-
LEAVE AT TERMINATION	350,000	350,000	350,000	350,000
COLLECTIVE BARGAINING	-	-	-	460,000
OTHER BENEFITS	9,563	2,437	3,871	3,721
Salaries, Benefits and Contractural Obligations	*432,663*	*384,293*	*404,471*	*862,321*
TRAINING/EDUCATION/CONFERENCES	-	-	-	-
CONTRACTED SERVICES	20,000	19,500	20,000	-
PROFESSIONAL ORGANIZATION DUES	31,750	31,665	33,250	33,250
UTILITIES	299,000	292,306	308,500	321,650
UNANTICIPATED EXPENSES	107,402	107,402	125,000	125,000
OTHER OPERATING	234,700	218,809	230,500	239,500
Operating	*692,852*	*669,681*	*717,250*	*719,400*
TRANSFER - INDOOR POOL	200,000	200,000	200,000	200,000
TRANSFER - PRESCOTT PARK	262,930	262,930	271,370	284,463
TRANSFER - COMMUNITY CAMPUS	465,355	465,355	470,911	491,187
Transfer to other Funds	*928,285*	*928,285*	*942,281*	*975,650*
TOTAL	2,053,800	1,982,259	2,064,002	2,557,371

Programs and Services

City Hall – These expenditures are incurred by departments located within City Hall: City Clerk, City Council, City Manager, Economic & Community Development, Finance, Health, Human Resources, Inspection, Legal, Planning & Sustainability, and Welfare. The line items associated with City Hall are:

- Telephone
- Printing
- Copying Supplies
- Postage

Citywide – These expenditures are incurred by the City but are not attributed to a specific department. The line items associated with Citywide are:

- Stipends – Trustees of Trust Funds
- Office Supplies – including IRS forms such as W2s and 1099s
- Part-time wages for meeting minute takers
- Interns
- Social Security and Medicare for stipends and wages
- Government Access Channel 22
- Professional services for public outreach
- Electricity – City streetlights & School athletic field lights
- Dues for the NH Municipal Association
- Supplies – City streetlights
- Holiday Parade
- Shipyard Association – annual support

General Government – General Government expenditures are those associated with all departments excluding Police, Fire, and School. The line items associated with General Government are:

- Leave at Termination
- Printing
    - Annual Budget
    - Annual Comprehensive Financial Report (ACFR)
    - Popular Annual Financial Report (PAFR)

Collective Bargaining – The City of Portsmouth has a total of fifteen (15) collective bargaining units. Five (5) bargaining unit contracts will expire on June 30, 2026. This appropriation anticipates the settlement of these contracts during FY27 . [See Highlight Section of this document for information.]

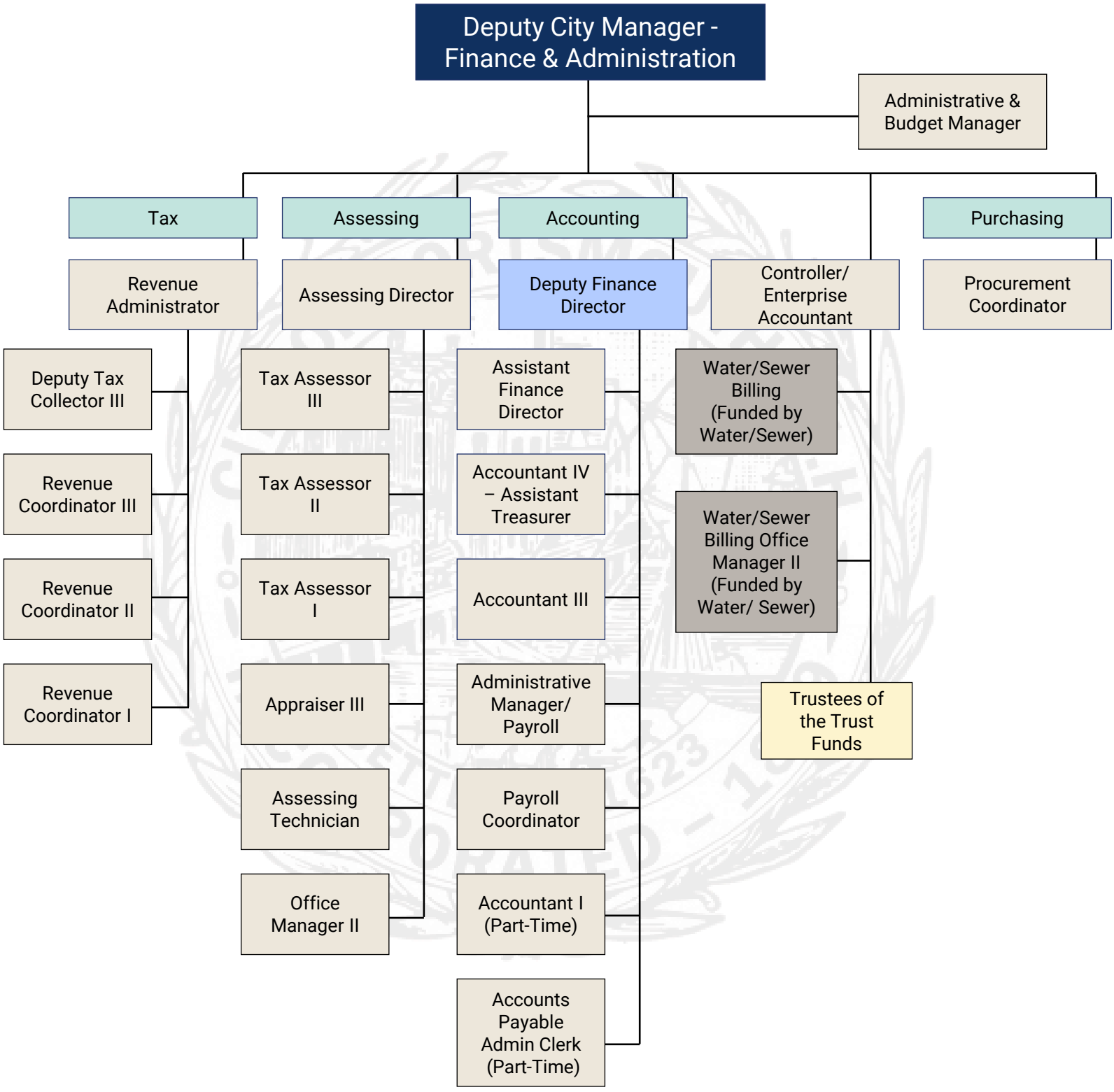
Transfers to Other Funds

- Indoor Pool - On July 1, 2022, the maintenance and operations of the City's Indoor Pool returned to the City after a long-time agreement with Save the Indoor Portsmouth Pool (SIPP). This line item represents a transfer (contribution) from the General Fund to the Indoor Pool Special Revenue Fund. [See Indoor Pool Special Revenue Fund in this budget document for more details.]

- Prescott Park - On February 6, 2017, the City Council adopted the Prescott Park Master Plan recommended by the Blue Ribbon Committee on Prescott Park. As a result, a special revenue fund was established in FY18 to account for all the revenues and expenses for the operations of the park. This line item represents a transfer (contribution) from the General Fund to the Prescott Park Special Revenue Fund. [See Prescott Park Special Revenue Fund in this budget document for more details.]
- Community Campus - The City purchased the Community Campus in March 2022. A special revenue fund was immediately established to account for the revenues and expenses of the operations of the facility. This line item represents a transfer (contribution) from the General Fund to the Community Campus Special Revenue Fund. [See Community Campus Special Revenue Fund in this budget document for more details.]

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
GENERAL ADMINISTRATION					
034103	TELEPHONE	75,000	72,126	73,000	73,000
034104	CELLULAR PHONES	-	52	-	-
055050	PRINTING	14,000	15,067	14,000	14,000
062010	COPYING SUPPLIES	8,700	8,641	9,000	9,000
062501	POSTAGE	71,000	76,465	70,000	79,000
012003	MINUTE TAKER	30,000	10,119	15,000	12,000
012004	PT-INTERN	32,000	18,137	32,000	33,000
012041	COMMISSIONER STIPEND	3,600	3,600	3,600	3,600
014041	OVERTIME	7,500	-	-	-
016001	LEAVE AT TERMINATION	350,000	350,000	350,000	350,000
019002	UNANTICIPATED EXPENSES	107,402	107,402	125,000	125,000
022001	SOCIAL SECURITY	7,750	1,975	3,137	3,015
022501	MEDICARE	1,813	462	734	706
034301	GOVERNMENT ACCESS CHANNEL	30,000	26,351	30,000	30,000
039001	PROFESSIONAL SERVICES	20,000	19,500	20,000	-
041001	ELECTRICITY-STREET LIGHTS	210,000	203,868	214,500	213,200
056002	DUES MUNICIPAL ASSOC	31,750	31,665	33,250	33,250
061003	MEETING SUPPLIES	2,500	-	-	-
062018	ST LIGHT SUPPLIES	18,000	5,214	18,000	18,000
081011	PARADES	11,000	10,460	12,000	12,000
081012	SHIPYARD ASSOCIATION	2,500	2,500	2,500	2,500
062001	OFFICE SUPPLIES	2,000	1,933	2,000	2,000
041002	ELECTRICITY	89,000	88,437	94,000	108,450
GEN ADMIN	Total	**1,125,515**	**1,053,974**	**1,121,721**	**1,121,721**
011064	COLL BARG CONTINGENCY	-	-	-	460,000
COLL BARG	Total	**-**	**-**	**-**	**460,000**
091004	TRANSFER-INDOOR POOL	200,000	200,000	200,000	200,000
INDOOR POOL	Total	**200,000**	**200,000**	**200,000**	**200,000**
091007	TRANSFER-PRESCOTT PARK	262,930	262,930	271,370	284,463
PRESCOTT	Total	**262,930**	**262,930**	**271,370**	**284,463**
091012	TRANSFER-COMMUNITY CAMPUS	465,355	465,355	470,911	491,187
COMMUNITY CAMPUS	Total	**465,355**	**465,355**	**470,911**	**491,187**

Finance Department



Department Mission

To serve City residents, officials, and departments by upholding the highest standards of accountability and professionalism; to ensure responsible financial stewardship through accurate and timely reporting, prudent cash management, strategic use of information technology, and clear, effective communication of financial information; and to support informed decision-making and public trust by delivering reliable financial services across all departmental functions.

Finance Department

Services Overview

- Accounting / Budget / Treasury
  - Procurement / Purchasing
  - Water/Sewer Utility and General Billing
  - Payroll
- Assessing
- Tax and Revenue Collection

Did you know?

- That the more than one-third of the vendors with whom the City of Portsmouth does business are located in Portsmouth and nearly two-thirds of the City's vendors are in New Hampshire?
- That, as of April 2026, the City is one of only three local municipalities, along with Nashua and Salem, that carry the AAA credit rating from S&P Global Ratings?

Department Budget Comments

The FY27 proposed budget for the Finance Department is $3,147,379. This represents an increase of $111,134 or 3.66% from the FY26 budget. The net increase of this budget is due to contractual obligations.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
FINANCE DEPARTMENT				
SALARIES	2,139,516	2,129,563	2,207,801	2,290,646
PART-TIME SALARIES	79,586	81,916	86,086	88,791
OVERTIME	500	-	500	500
LONGEVITY	14,221	14,220	12,788	13,174
RETIREMENT	291,468	290,372	283,065	293,801
OTHER BENEFITS	170,888	164,302	174,449	183,073
Contractual Obligations	*2,696,179*	*2,680,373*	*2,764,689*	*2,869,985*
TRAINING/EDUCATION/CONFERENCES	22,725	10,597	25,310	28,890
CONTRACTED SERVICES	162,400	159,186	190,550	186,900
PROFESSIONAL ORGANIZATION DUES	6,360	4,718	8,595	8,255
OTHER OPERATING	69,920	95,505	47,101	53,349
Other Operating	*261,405*	*270,006*	*271,556*	*277,394*
TOTAL	2,957,584	2,950,379	3,036,245	3,147,379

Programs and Services

Finance (Accounting, Treasury, Budget) - Maintain financial accountability and compliance with state and federal law and employ Generally Accepted Accounting Principles (GAAP) and Governmental Accounting

Standards Board (GASB) statements as integral elements of the delivery of services to all City Departments.

- Maintain fiduciary responsibility for the City's financial resources including collecting, reporting, and investing revenues for all funds
- Perform financial planning and budgeting including project tracking and long-term financial planning and analysis
- Prepare the City's annual budget document working with the City Manager and Department Heads to ensure timely submission to the City Council
- Prepare the City's 6-Year Capital Improvement Plan (CIP) in conjunction with City's Planning & Sustainability Department
- Prepare the Annual Comprehensive Financial Report (ACFR) in conjunction with the annual audit
- Prepare the City's Popular Annual Financial Report (PAFR) in conjunction with the ACFR
- Monitor and analyze the activities of the current fiscal year to project trends in both revenues and expenditures
- Prepare the documents required by the NH Department of Revenue Administration in support of setting the City's annual tax rate
- Produce monthly summary reports of revenues and expenditures per City Charter
- Prepare documentation and coordinate the sale of bonds to fund capital projects
- Administer formal procurement for the City and facilitate purchasing efforts of City Departments
- Prepare bi-weekly payroll for General Government, Police, Fire, and School Departments internally and ensure compliance with state and federal tax laws
- Perform accounting functions for the Trustees of the Trust Funds
- Support and implement all financial applications for general ledger, payroll, utility billing, tax billing, credit card processing, and lock box processing
- Retain, preserve, and restore historic City financial documents
- Administer billing and collection services for water and sewer bills, police outside detail, health permits, and other miscellaneous bills

Assessing - Ensure the valuation of residential and commercial property in the City of Portsmouth is in accordance with City policies and State law.

- Oversee Citywide revaluation efforts
- Inspect properties to update records based on improvement as noted in building permits
- Prepare and certify City valuation in support of annual tax rate setting
- Revise property values as appropriate
- Prepare and certify the tax roll
- Perform sales verifications
- Research deed transfers
- Process abatement requests
- Defend property values before the NH Superior Court and the Board of Tax and Land Appeals

- Complete equalization survey for the NH Department of Revenue Administration
- Review applications for exemptions, credits, charitable, religious, and educational exempt status
- Review current use, timber tax, and gravel tax applications
- Prepare updates for Geographic Information System (GIS) mapping changes
- Review and value changes submitted by the City's Planning and Sustainability Department for subdivision, boundary line adjustment, etc.
- Review and value new condominium conversions submitted to the City
- Perform field reviews as needed

Tax Collection - Ensure accurate collection and timely deposits of all City monies in a professional and courteous manner.

- Process Tax Bills from Assessors Annual Standard and Non-Air Warrants
- Collect, post, and deposit property tax, water and sewer, accounts receivable, motor vehicle, boat, and ATV/snowmobile payments and other revenues from all City departments
- Research unidentified payments; research and refund property tax overpayments
- Administer City's electronic payment program for water/sewer, property tax, motor vehicle, and other City billing, as required
- Process and post daily electronic transactions for water/sewer, property tax, and motor vehicle
- Aid the public with use of the City's online and IVR (over the phone) payment processes
- Provide property tax information to residents, realtors, title companies, law firms, and banks
- Execute, record, release, and research property tax liens and execute tax deed process
- Apply and/or refund property tax abatements with computed interest, as applicable
- Receive, record, and reconcile property tax prepayments made up to two years in advance
- Prepare month-end and year-end financial reconciliations of property tax, abatements, motor vehicle, and electronic payments received by City Departments
- Act as Municipal Agent and Boat Agent for the State of NH Department of Safety, Division of Motor Vehicles
- Act as OHRV and Snowmobile Agent for State of NH Fish and Game Department
- Determine residency for motor vehicle title application and registration purposes
- Process motor vehicle titles and registrations, boat registrations, and ATV/snowmobile registrations, issue and manage inventory of decals and plates

Goals and Objectives

Accounting Division

Goal #1: Provide professional and accurate financial reporting.

Objective(s)

- Maintain compliance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) statements
- Prepare and present required financial documents to the City Council and appropriate boards per City Charter requirements
- Submit the FY27 City of Portsmouth Proposed Budget Document to the Government Finance Officers Association (GFOA) to be considered for the Distinguished Budget Award
- Prepare the Annual Comprehensive Financial Report (ACFR) and submit to GFOA to be considered for the Certificate of Achievement for Excellence in Financial Reporting [FY25 ACFR was submitted]
- Prepare the City's Popular Annual Financial Report (PAFR) and submit it to GFOA to be considered for the award for Popular Annual Financial Reporting [FY25 PAFR was submitted]

Timeline

- Ongoing, and assessed annually

Performance Measurement(s)

- Number of GFOA Budget Presentation Awards

FY21	FY22	FY23	FY24	FY25	FY26 (Est)
15	16	17	18	19	20

- Number of GFOA Annual Comprehensive Financial Report (ACFR) Awards

FY21	FY22	FY23	FY24	FY25	FY26 (Est)
28	29	30	31	32	33

- Number of GFOA Popular Annual Financial Reports (PAFR) Awards

FY21	FY22	FY23	FY24	FY25	FY26 (Est)
3	4	5	6	7	8

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - Finance – Maintain financial stability
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Goal #2: Preserve and protect permanent and historic financial documents for future generations.

Objective(s)

- Build and maintain archival space that will enable the preservation of permanent financial documents
- Create a safe environment for all damaged documents and fund the eventual restoration of the documents
- Build a more thorough document retention and disposition schedule to account for documents not listed in NH RSA 33-a to better enable staff to properly store and dispose of documents
- Digitalize permanent and non-permanent documents where appropriate
- Make digitalized historic documents available as appropriate to the public through a partnership with the Portsmouth Public Library
- Assist other City Staff with archival needs and record retention documentation
- Contribute as appropriate to the ongoing efforts of the Portsmouth Archive Center initiative

Timeline

- Ongoing

Performance Measurement(s)

- Number of documents restored – funded through the Capital Improvement Plan process (Capital Outlay)

FY21	FY22	FY23	FY24	FY25	FY26 (Est)
0	16	19	10	11	5

- Number of documents restored – funded through the New Hampshire State Moose Plate Grant

FY21	FY22	FY23	FY24	FY25	FY26 (Est)
9	2	6	5	3	3

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - Finance – Maintain financial stability
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency

Goal #3: Maintain effective responsiveness to the community.

Objective(s)

- Advance successful implementation of PortEdge – the City's new enterprise resource planning solution for finance, accounting, budgeting, purchasing, human resource information management, payroll, general and utility billing, and reporting
- Continue to support the Trustees of Trust Fund with Treasury and Bookkeeping functions within the Finance Department
- Improve and expand consolidated purchasing efforts

Timeline

- Ongoing

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - Finance – Maintain financial stability
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency

Goal #4: Review and update as needed the City's financial policies.

Objective(s)

- Upload and distribute financial policies through the City's policy tracking and training software
- Review and update policies on a scheduled basis

Timeline

- Ongoing

Performance Measurement(s)

- The City Investment Policy was revised for City Council adoption reflecting multiple changes in underlying State Statute
- Continued implementation of City policy tracking software will support future revisions and distribution

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Assessing Division

Goal #5: Continue ongoing in-house review and data maintenance with regard to resident service delivery and internal processing.

Objective(s)

- Complete all building permit review throughout the City for permits completed as of April 1st
- Complete all subdivision and boundary line adjustments as of April 1st
- Complete new condominium complex review as of April 1st
- Complete sales review process for TY26/FY27
- Scan historical assessing records and import into CAMA digitally

Timeline

- Ongoing

Performance Measurement(s)

- Number of Sales (TY = Tax Year)

TY21	TY22	TY23	TY24	TY25	TY26 (Est)
597	549	540	425	510	550

- Number of Deeds Recorded (TY = Tax Year)

TY21	TY22	TY23	TY24	TY25	TY26 (Est)
832	951	880	737	796	850

- Number of Parcels Inspected (TY = Tax Year)

TY21	TY22	TY23	TY24	TY25	TY26 (Est)
2,529	2,537	2,316	2,421	3,235	3,500

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - Finance – Maintain financial stability
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Tax Division

Goal #6: Consolidate Citywide revenue streams into the central collection process.

Objective(s)

- Serve an integral role in the ongoing implementation of PortEdge – the new City enterprise resource planning solution – to achieve better efficiencies in managing revenue streams

Timeline

- Ongoing

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - Finance – Maintain financial stability
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Goal #7: Maintain a high collection rate while providing accurate, efficient, customer-centered service to our taxpayers and residents.

Objective(s)

- Participate in NHTCA, DMV, NHMA and PRIMEX training pertaining to tax collection, Motor Vehicle Registration, and public interaction

Timeline

- Ongoing

Performance Measurement(s)

- Percentage of current taxes collected (operational measure)

FY22	FY23	FY24	FY25	FY26 (Est)
99.4%	99.4%	99.0%	99.0%	99.0%

- Number of Property Tax Accounts billed (operational measure)

FY22	FY23	FY24	FY25	FY26 (Est)
8,878	8,951	9,068	9,126	9,244

- Number of Property Tax accounts liened (operational measure)

FY22	FY23	FY24	FY25	FY26 (Est)
125	118	155	143	150

- Number of Properties deeded (operational measure)

FY22	FY23	FY24	FY25	FY26 (Est)
0	0	3	0	0

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - Finance – Maintain financial stability
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Goal #8: Increase accessibility to Tax Department services and promote understanding of the Tax Collection process.

Objective(s)

- Continue to improve website verbiage and written resources for the Tax Office
- Offer educational opportunities for taxpayers and residents

Timeline

- Ongoing

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - Finance – Maintain financial stability
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Operational Measures

Accounting

City of Portsmouth's Bond Rating
(Standard & Poor's) S&P Global Ratings
FY21 – AAA
FY22 – AAA
FY23 – AAA
FY24 – AAA
FY25 – AAA

Assessing – Measured by Tax Year (TY) April 1st of Each Year

Number of Taxable Properties (Includes Airport District)	Equalization Ratio (*)	Coefficient of Dispersion, Guidelines by the State of NH (**)
TY21 – 8,939	TY21 – 83.8%	TY21 – 10.8
TY22 – 9,027	TY22 – 72.6%	TY22 – 11.3
TY23 – 9,130	TY23 – 67.7%	TY23 – 11.3
TY24 – 9,195	TY24 – 96.0%	TY24 – 5.9
TY25 – 9,232	TY25 – 91.8%	TY25 – 7.8

Tax Collection

Motor Vehicle Registrations	Boat Registrations	ATV/ Snowmobile Registrations
FY22 – 25,363	FY22 – 585	FY22 – 44
FY23 – 25,905	FY23 – 547	FY23 – 31
FY24 – 26,321	FY24 – 612	FY24 – 26
FY25 – 26,942	FY25 – 662	FY25 – 26
FY26 (Est) – 26,710	FY26 (Est) – 663	FY26 (Est) – 26

** The equalization ratio indicates the relationship between assessed value and market value. This ratio is determined for each municipality every year by the NH Department of Revenue Administration, through a study of the qualified sales that occurred within the municipality during the previous year.*
*** The Coefficient of Dispersion (C.O.D.) is a statistic which measures equity, or proportionality, among taxpayers. The Assessing Division's C.O.D. compares very favorably by exceeding the national standards recommended by the N.H. Department of Revenue for each type of property.*

Personnel Position Summary Schedule			
Positions Full Time	**FY25**	**FY26**	**FY27**
Accounting			
Deputy City Manager - Finance and Administration	1.00	1.00	1.00
Deputy Finance Director	2.00	1.00	1.00
Assistant Finance Director	-	1.00	1.00
Controller/ Enterprise Accountant	0.85	0.85	0.85
Accountant IV - Asssistant Treasurer	-	-	1.00
Accountant III	2.00	2.00	1.00
Administrative Manager/Payroll	1.00	1.00	1.00
Payroll Coordinator	1.00	1.00	1.00
Purcurement Coordinator	1.00	1.00	1.00
Administrative & Budget Manager	1.00	1.00	1.00
Office Manager II	1.00	-	-
Assessing			
Assessing Director	1.00	1.00	1.00
Tax Assessor III	-	1.00	1.00
Tax Assessor II	2.00	1.00	1.00
Tax Assessor I	-	-	1.00
Appraiser III	1.00	1.00	1.00
Appraiser II	1.00	1.00	-
Office Manager II - Exemption/Credit Coordinator	1.00	1.00	1.00
Assessing Technician	-	1.00	1.00
Administrative Assistant I - Assessing	1.00	-	-
Tax Collection			
Tax Collector/ Revenue Administrator	1.00	1.00	1.00
Deputy Tax Collector II	1.00	1.00	1.00
Deputy Tax Collector I	-	-	-
Revenue Coordinator III	-	-	1.00
Revenue Coordinator II	-	-	1.00
Revenue Coordinator I	-	-	1.00
Revenue Coordinator	1.00	1.00	-
Office Manager	1.00	1.00	-
Revenue Assistant	1.00	1.00	-
Collections Clerk	-	-	-
Totals Full Time	**22.85**	**21.85**	**21.85**
Positions Part-Time	**FY25**	**FY26**	**FY27**
Accountant I	0.48	0.48	0.48
Account Clerk/ Accounts Payable	1.00	1.00	1.00
Totals Part Time	**1.48**	**1.48**	**1.48**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP		POSITION	SALARY
FINANCE DEPARTMENT				
ACCOUNTING				
NON GRADE 28	E		DEPUTY CITY MANAGER - FINANCE AND ADMINISTRATION	175,379
PMA GRADE 24	3D/9E		DEPUTY FINANCE DIRECTOR	142,892
PMA GRADE 22	4B/8C		ASSISTANT FINANCE DIRECTOR	117,120
PMA GRADE 20	G	③	CONTROLLER/ENTERPRISE ACCOUNTANT	104,058
PMA GRADE 17	F		ACCOUNTANT IV - ASSISTANT TREASURER	104,055
NON GRADE 15	G		ADMINISTRATIVE MANAGER/PAYROLL	96,119
NON GRADE 15	F		ADMINISTRATIVE & BUDGET MANAGER	94,466
PMA GRADE 15	E		ACCOUNTANT III	93,531
NON GRADE 13	F		PAYROLL COORDINATOR	85,764
PMA GRADE 12	E		PROCUREMENT COORDINATOR	81,259
			EDUCATION STIPEND	9,096
			TOTAL FULL TIME ACCOUNTING	**1,103,739**
PMA GRADE 12	C	④	PT ACCOUNTANT I (32.5 HRS/WK)	33,493
NON GRADE 7	E		PT ACCOUNT CLERK/ACCOUNTS PAYABLE (32.5 HRS/WK)	55,298
			TOTAL PART TIME ACCOUNTING	**88,791**
ASSESSING				
PMA GRADE 24	H		ASSESSING DIRECTOR	151,588
PMA GRADE 20	4.5E/7.5F		TAX ASSESSOR III	119,868
PMA GRADE 19	E		TAX ASSESSOR II	113,501
PMA GRADE 17	H		TAX ASSESSOR I	107,994
PMA GRADE 15	E		APPRAISER III	93,531
PMA GRADE 12	D		ASSESSING TECHNICIAN	77,390
PMA GRADE 11	1.5G/10.5H		OFFICE MANAGER II	80,620
			EDUCATION STIPEND	1,898
			TOTAL FULL TIME ASSESSING	**746,390**
TAX COLLECTION				
PMA GRADE 20	E		REVENUE ADMINISTRATOR	119,124
PMA GRADE 15	F		DEPUTY TAX COLLECTOR III	94,466
PMA GRADE 12	E		REVENUE COORDINATOR III	81,259
PMA GRADE 11	E		REVENUE COORDINATOR II	77,100
PMA GRADE 9	D		REVENUE COORDINATOR I	66,670
			EDUCATION STIPEND	1,898
			TOTAL FULL TIME TAX COLLECTION	**440,517**
			TOTAL DEPARTMENT	**2,379,437**

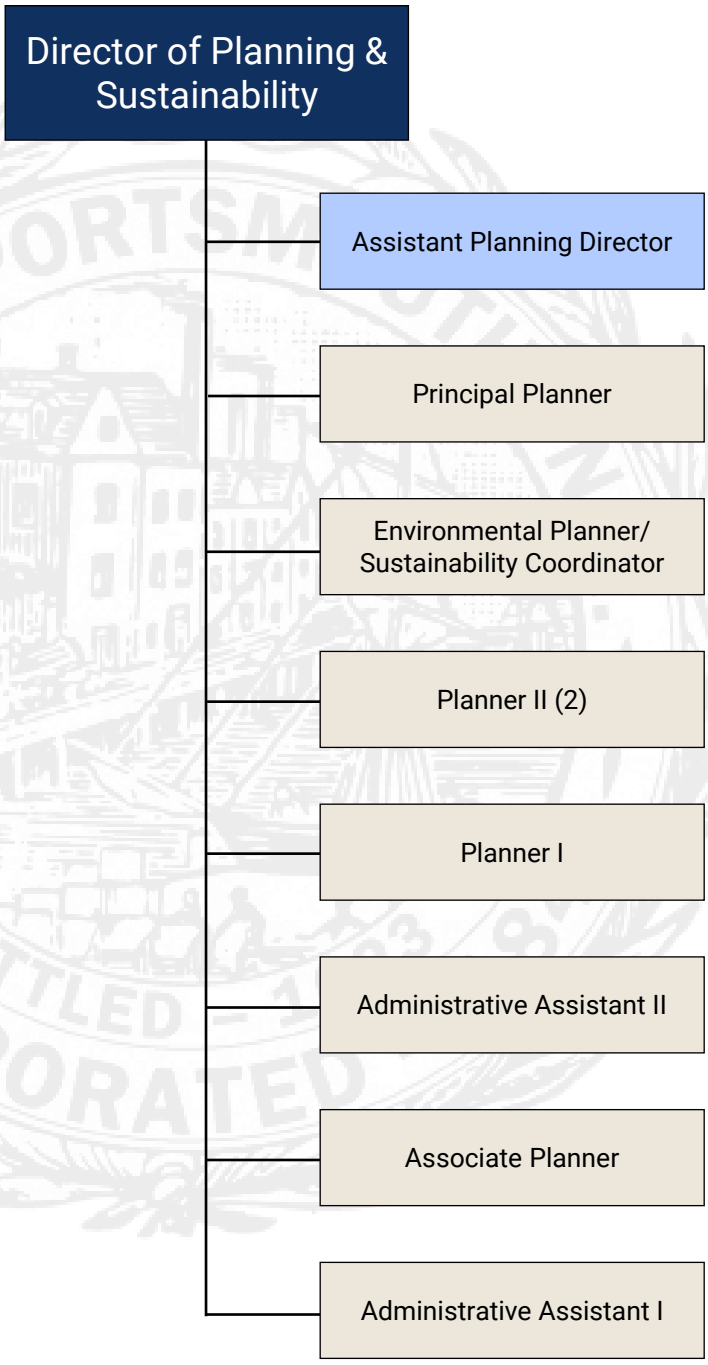
FOR TOTAL SALARY, PLEASE SEE PERSONNEL SUMMARY SECTION OF THE BUDGET

③ 85% FINANCE, 15% PRESCOTT PARK

④ 48% FINANCE, 25% SEWER, 25% WATER, 2% SCHOOL

			FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
FINANCE DEPARTMENT						
ACCOUNTING						
01-700-201-51-110-402						
011001		REGULAR SALARIES	1,100,069	1,071,155	1,081,341	1,103,739
012001		PART TIME SALARIES	79,586	79,221	86,086	88,791
014041		OVERTIME	500	-	500	500
015001		LONGEVITY	7,056	6,448	5,265	4,062
022001		SOCIAL SECURITY	73,607	69,059	72,748	74,220
022501		MEDICARE	17,215	16,149	17,013	17,358
023001		RETIREMENT	149,862	146,157	142,896	141,308
030101	*	PROF SERVICES-AUDIT	82,500	82,464	86,250	90,000
039001		PROFESSIONAL SERVICES	12,400	5,667	13,750	12,100
054050		TRAINING	500	70	500	630
056001		DUES PROFESSIONAL ORGANIZ	2,700	2,328	2,700	2,520
057101		TRAVEL AND CONFERENCE	2,500	785	5,250	5,600
062001		OFFICE SUPPLIES	15,000	14,916	15,000	15,000
067001		BOOKS & PERIODICALS	525	91	550	400
073128		OFFICE RENOVATIONS	-	30,000	-	-
075001		FURNITURE AND FIXTURES	600	553	500	500
Accounting		**Total**	**1,544,620**	**1,525,063**	**1,530,349**	**1,556,728**
**Note: Total cost for Professional Services-Audit is shared with other funds.*						
ASSESSING						
01-700-202-51-110-402						
011001		REGULAR SALARIES	659,482	667,811	716,306	746,390
015001		LONGEVITY	3,941	4,549	4,299	5,695
022001		SOCIAL SECURITY	41,132	40,157	45,405	46,629
022501		MEDICARE	9,620	9,392	10,451	10,905
023001		RETIREMENT	89,761	90,945	91,892	95,891
039001		PROFESSIONAL SERVICES	63,500	63,500	85,800	81,000
054050		TRAINING	10,600	7,225	7,500	10,300
055050		PRINTING	920	-	700	700
056001		DUES PROFESSIONAL ORGANIZ	3,395	2,155	4,320	4,160
057101		TRAVEL AND CONFERENCE	5,200	474	8,200	8,500
057102		TRAVEL REIMBURSEMENT	1,500	255	1,500	1,500
062001		OFFICE SUPPLIES	4,000	3,225	4,000	4,000
067001		BOOKS & PERIODICALS	39,885	40,836	17,176	19,674
068003		PROTECTIVE CLOTHING	-	-	1,500	1,500
069012		RECORDS STORAGE	-	-	-	5,000
075001		FURNITURE AND FIXTURES	900	-	-	-
Assessing		**Total**	**933,836**	**930,524**	**999,049**	**1,041,844**
TAX COLLECTION						
01-700-203-51-110-402						
011001		REGULAR SALARIES	379,965	390,598	410,154	440,517
012001		PART TIME SALARIES	-	2,695	-	-
015001		LONGEVITY	3,224	3,224	3,224	3,417
022001		SOCIAL SECURITY	23,758	23,945	22,298	27,524
022501		MEDICARE	5,556	5,600	6,534	6,437
023001		RETIREMENT	51,845	53,270	48,277	56,602
033001		PROF SERVICES-TEMP	-	3,636	-	-
039001		PROFESSIONAL SERVICES	4,000	3,919	4,750	3,800
054050		TRAINING	3,925	1,681	2,760	2,760
055050		PRINTING	450	-	-	-
056001		DUES PROFESSIONAL ORGANIZ	265	235	375	375
057101		TRAVEL AND CONFERENCE	-	-	1,200	1,200
057102		TRAVEL REIMBURSEMENT	-	362	1,100	1,100
062001		OFFICE SUPPLIES	5,500	4,952	5,500	4,400
067001		BOOKS & PERIODICALS	640	677	675	675
Tax		**Total**	**479,128**	**494,792**	**506,847**	**548,807**
TOTAL FINANCE DEPARTMENT			**2,957,584**	**2,950,379**	**3,036,245**	**3,147,379**

Planning & Sustainability Department



Department Mission

To manage the City's development, protect its environment, and preserve and enhance the quality of life of its residents through effective planning, land use regulation, and land use management. In carrying out this mission, the Department prepares studies and plans, reviews applications for permits, and provides professional assistance to the City Council, Planning Board, other City boards and departments, land use applicants, and members of the public.

Planning & Sustainability

Services Overview

- Community Planning
- Environmental Planning and Sustainability
- Land Use Management/Development Review
- Transportation Planning and Coordination
- Community Outreach and Climate Action Planning



Did you know?

- The City of Portsmouth owns over 100 parcels of open space and conservation land? The majority of these parcels do not have established public access, but they do include some of the best habitat, both uplands and wetlands, in the City. Planning & Sustainability staff have been visiting these properties to monitor their condition and are beginning to look at ways to increase public access to some of these properties where appropriate.

Department Budget Comments

The FY27 proposed budget for the Planning & Sustainability Department is $1,029,266. This represents an increase of $44,096 or 4.48% from the FY26 budget. The net increase of this budget is due to contractual obligations.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
PLANNING & SUSTAINABILITY DEPARTMENT				
SALARIES	721,036	705,382	767,767	800,038
PART-TIME SALARIES	-	2,308	-	-
OVERTIME	1,500	4,512	1,500	1,500
LONGEVITY	2,686	2,686	3,499	3,987
RETIREMENT	98,123	96,384	98,528	105,776
OTHER BENEFITS	55,480	53,090	59,116	63,465
Contractual Obligations	*878,825*	*864,362*	*930,410*	*974,766*
TRAINING/EDUCATION/CONFERENCES	6,500	1,930	6,500	6,500
CONTRACTED SERVICES	200	8,000	200	200
PROFESSIONAL ORGANIZATION DUES	18,033	17,362	21,660	20,850
OTHER OPERATING	26,950	25,337	26,400	26,950
Other Operating	*51,683*	*52,629*	*54,760*	*54,500*
TOTAL	930,508	916,991	985,170	1,029,266

Programs and Services

Community Planning – Implement a wide range of comprehensive and strategic planning functions.



- Coordinate and implement comprehensive community planning efforts responsive to community needs and values, and the community vision articulated in the City of Portsmouth Master Plan
- Prepare and manage assessments and studies relating to land use, urban design, housing, economic development, natural resource protection, open space and recreation, historic preservation, and municipal facilities and services
- Prepare and assist in special studies, such as for street corridors and facility improvements
- Participate in regional planning with entities including the Rockingham Planning Commission
- Assist the Finance Department and Planning Board with the annual Capital Improvement Plan (CIP)

Land Use Management/Development Review – Administer, as a primary responsibility, the Zoning Ordinance, Subdivision Rules and Regulations, and Site Plan Review Regulations.

- Provide administrative and professional staff assistance to the City Council, Planning Board, Zoning Board of Adjustment, Conservation Commission, Historic District Commission, and other municipal committees
- Prepare and review proposed amendments to land use ordinances and regulations
- Review site plans, determine compliance with land use regulations, and coordinate the building permit review process with City Departments
- Review proposed and potential projects with property owners, applicants, and designers; explore options and alternatives; and provide application assistance
- Coordinate review of the outdoor dining program

Transportation Planning and Coordination – Coordinate planning for all transportation modes.



- Prepare and implement policies and plans relating to transportation, street design, wayfinding, transit, and parking
- Plan and implement bicycle and pedestrian projects and programs, including the Bicycle and Pedestrian Master Plan and the Safe Routes to School program
- Assist municipal committees charged with transportation and parking responsibilities, including the Parking and Traffic Safety Committee and the Bicycle/Pedestrian Blue Ribbon Committee
- Advance local and regional transportation objectives by supporting regional transportation entities including the Rockingham Planning

Commission Metropolitan Planning Organization (MPO), the Cooperative Alliance for Seacoast Transportation (COAST), and CommuteSMART Seacoast (a Transportation Management Agency)

Environmental Planning & Sustainability – Maintain responsibility for plans and projects relating to natural resource protection, open space planning and natural hazard mitigation, and climate action planning:



- Prepare studies and plans relating to natural resources and environmental quality
- Coordinate implementation of the City's first Climate Action Plan for the municipality and community
- Maintain current environmental inventories and monitor conservation lands
- Track and report on sustainability efforts undertaken by City departments
- Provide training in sustainability for City staff and assist with community sustainability outreach
- Work to integrate sustainability, resilience, and climate change mitigation actions throughout the City government and community
- Assist City departments in preparing and complying with state and federal permit applications
- Represent the City in regional environmental organizations including the New England Municipal Sustainability Network (NEMS network) and the Coastal Adaptation Workgroup (CAW)
- Provide staff support to the Blue Ribbon Committee on Sustainable Practices
- Provide staff support to the Portsmouth Energy Advisory Committee whose focus is on the Portsmouth Community Power initiative
- Provide staff coordinator role for Coakley Superfund Remediation effort on behalf of the Coakley Landfill Group
- Provide staff support for the Housing Blue Ribbon Committee

Communication and Public Information – Provide information services to the public, members of various boards, City departments, state and federal agencies, and non-profits.



- Assist City land use agencies by preparing guidelines and manuals
- Maintain and expand educational opportunities for citizen board members and staff through regional and state forums
- Involve a diversity of stakeholders, hard to reach populations, and those most affected by City decisions in the decision-making process
- Inventory housing needs and develop strategies to address shortfalls in workforce and lower income housing needs Citywide
- Continue to identify and implement tools and strategies for improved community involvement

Goals and Objectives

Goal #1: Coordinate and implement comprehensive community planning efforts to be responsive to community needs and consistent with federal and state laws and regulations.

Objective(s)

- Implement the Portsmouth Climate Action Plan
- Implement findings from the Market Square Master Plan update process
- Implementation Recommendations of the Bicycle Pedestrian Master Plan
- Carry out studies and prepare specific plans relating to land use, transportation, urban design, natural resource protection, environmental resilience and sustainability, and related aspects of the City's physical development
- Develop and implement a housing action plan to increase the amount of below market rate housing
- Use a diversity of tools to engage hard-to-reach populations and those most impacted by the policies, programs, and initiatives in the development of comprehensive planning documents

Timeline

- Ongoing efforts over the next year and beyond.

Performance Measurement(s)

Housing Supply and Diversity

	FY24	FY25	FY26 (Est)	FY27 (Forecast)
Single Family	4,207	4,214	4,221	4,231
Mobile Homes	264	265	266	267
Condos	2,451	2,538	2,548	2,560
Multi Family <8 Units	917	1,196	1,446	1,696
Accessory Dwelling Units	28	43	58	78
Work Force Housing Approved	209	279	486	636

Applications Processed by the Planning Department (and percent change from previous year)

	FY24	FY25	FY26 (Est)	FY27 (Forecast)
Building Permit Applications	1,716	977 (-43%)	703 (-28%)	703
Land Use Permit Applications	186	168 (-10%)	123 (-27%)	123
Sign Permit Applications	106	87 (-18%)	66 (-24%)	66

Planning Board				
	FY24	FY25	FY26 (Est)	FY27 (Forecast)
Site Plan Review	22	11 (-50%)	10 (-9%)	10
Design Review	5	8 (60%)	9 (12%)	10
Preliminary Conceptual Consultation	5	8 (60%)	9 (12%)	9
Subdivision / Lot Line Change	12	8 (-33%)	13 (63%)	8
Conditional Use Permits – Wetlands	21	14 (-33%)	16 (14%)	16
Conditional Use Permits – Other	15	12 (-20%)	4 (-67%)	12

Board of Adjustment				
	FY24	FY25	FY26 (Est)	FY27 (Forecast)
Applications/ Petitions	91	75 (-18%)	66 (-12%)	70

Conservation Commission				
	FY24	FY25	FY26 (Est)	FY27 (Forecast)
Conditional Use Permits – Wetlands	21	14 (-33%)	16 (14%)	15
State Wetland Permits	14	13 (-7%)	11 (-15%)	12
Total	2,254	4,036 (-79%)	3,021 (-25%)	3,500

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Preserving Sense of Place – Protect and enhance Portsmouth's character by nurturing a healthy community, preserving natural and built environments, promoting resiliency, and expanding solar energy use.
- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #2: Carry out Master Plan strategies and monitor progress toward implementation.

Objective(s)

- Work with City Departments and land use boards, other public agencies, and private/nonprofit partners to finalize and begin to implement the Master Plan
- Review and revise the Zoning Ordinance and other land use regulations to promote the goals of the Master Plan
- Develop new standards and guidelines as recommended by the Master Plan, including building design review regulations and street design standards
- Develop and implement a schedule for regulatory amendments that implement the community vision and City Council goals
- Assist and administer land use reviews in conjunction with the Pease Development Authority
- Housing Committee Support - staff will actively engage and support:
    - Development and adoption of regulations that support affordable housing development
    - Coordination with regional housing partners to facilitate the development and preservation of affordable housing
- Sustainability Design Guidelines for Historic District
- Staff will support the Historic District in its development of expanded design guidelines to include Sustainability guidelines
- Support City Council Housing Goal
- Work with the Housing Committee to develop opportunities for additional housing with focus on below market housing
- Work with Planning Board, stakeholders, and the community to recommend zoning amendments for adoption to enhance below market rate housing

Timeline

- Throughout the next year and beyond

Performance Measurement(s)

- Percent of implementation (Master Plan Strategies)
- Percent of Climate Action Plan measures implemented
- Percent of Professional Services leveraged with Grant Funding

Citywide Goal(s) Addressed

- City Council Goal Addressed:
    - Preserving Sense of Place – Protect and enhance Portsmouth's character by nurturing a healthy community, preserving natural and built environments, promoting resiliency, and expanding solar energy use.
- Organizational Goals Addressed:
    - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
    - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
    - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Personnel Position Summary Schedule			
Positions Full Time	**FY25**	**FY26**	**FY27**
Director of Planning and Sustainability	1.00	1.00	1.00
Assistant Planning Director	-	0.50	0.50
Planning Manager	0.50	-	-
Environmental Planner/Sustainability Coordinator			0.50
Principal Planner	0.80	0.80	0.80
Planner II	1.00	2.00	2.00
Planner I	2.00	1.50	1.00
Development Compliance Planner	-	-	-
Administrative Assistant II	1.00	1.00	1.00
Associate Planner	1.50	1.00	1.00
Administrative Assistant I	1.00	1.00	1.00
Totals Full Time	**8.80**	**8.80**	**8.80**

FY27 BUDGETED POSITION AND SALARY DETAIL

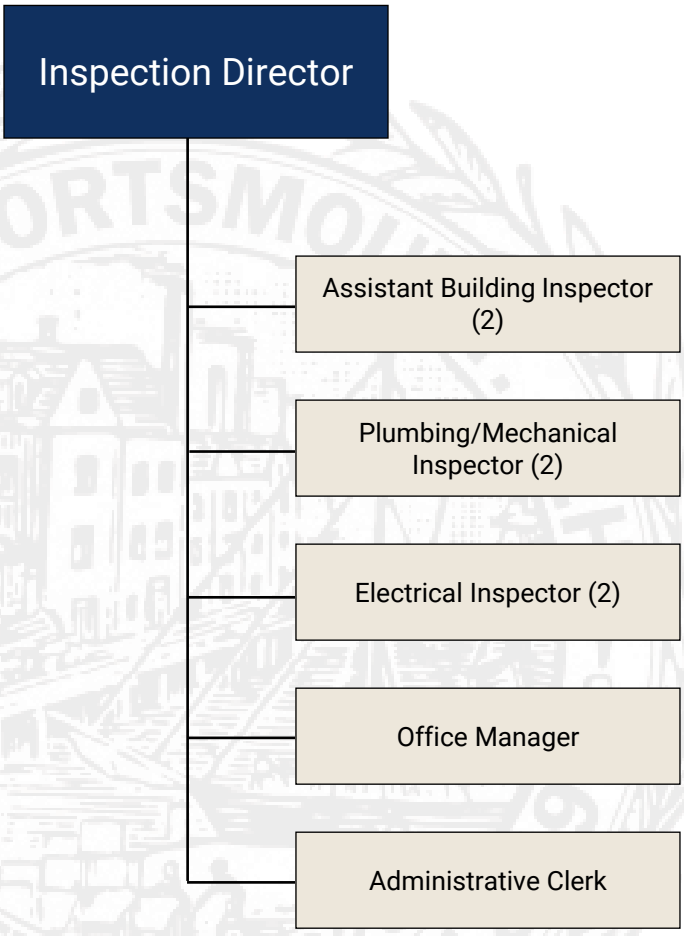
	STEP		POSITION	SALARY
PLANNING & SUSTAINABILITY DEPARTMENT				
PMA GRADE 23	6G/6H		DIRECTOR OF PLANNING AND SUSTAINABILITY	143,092
PMA GRADE 18	6E/6F	⑤	ASSISTANT PLANNING DIRECTOR	54,340
PMA GRADE 16	E		PRINCIPAL PLANNER	98,166
PMA GRADE 16	6B/6C	⑥	ENVIRONMENTAL PLANNER/SUSTAINABILITY COORDINATOR	43,460
PMA GRADE 15	4F/8G		PLANNER II	95,568
PMA GRADE 15	E		PLANNER II	93,531
PMA GRADE 14	9.5D/2.5E		PLANNER I	85,799
PMA GRADE 11	10F/2G		ADMINISTRATIVE ASSISTANT II	78,098
PMA GRADE 9	8.5C/3.5D		ASSOCIATE PLANNER	64,421
PMA GRADE 9	2B/10C		ADMINISTRATIVE ASSISTANT I	62,911
			EDUCATION STIPEND(S)	4,745
			SUBTOTAL FULL TIME	**824,131**
			FY27 PROJECTED GRANT/EXTERNAL FUNDING	**(24,093)**
			TOTAL DEPARTMENT	**800,038**

FOR TOTAL SALARY, PLEASE SEE PERSONNEL SUMMARY SECTION OF THE BUDGET

⑤ 50% PLANNING, 50% PARKING AND TRANSPORTATION
⑥ 50% PLANNING, 25% WATER, 25% SEWER

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
PLANNING AND SUSTAINABILITY DEPARTMENT					
01-714-410-51-110-406					
011001	REGULAR SALARIES	721,036	705,382	767,767	800,038
012001	PART TIME SALARIES	-	2,308	-	-
014041	OVERTIME	1,500	4,512	1,500	1,500
015001	LONGEVITY	2,686	2,686	3,499	3,987
022001	SOCIAL SECURITY	44,964	43,027	47,911	51,436
022501	MEDICARE	10,516	10,063	11,205	12,029
023001	RETIREMENT	98,123	96,384	98,528	105,776
032004	PROF SERVICES-COURT FEES	200	-	200	200
053001	ADVERTISING	18,000	17,131	18,000	18,000
054050	TRAINING	1,000	624	1,000	1,000
055050	PRINTING	2,000	2,084	2,000	2,000
056001	DUES PROFESSIONAL ORGANIZ	2,470	1,396	2,470	2,470
056004	DUES ROCKINGHAM PLAN COMM	15,563	15,966	18,890	18,080
056008	ICLEI DUES	-	-	300	300
057101	TRAVEL AND CONFERENCE	5,500	1,306	5,500	5,500
057102	TRAVEL REIMBURSEMENT	350	350	350	350
062001	OFFICE SUPPLIES	3,500	2,858	3,500	3,500
067001	BOOKS & PERIODICALS	1,000	736	1,000	1,000
075001	FURNITURE AND FIXTURES	500	578	500	500
087040	COAST - COMMUTESMART	-	8,000	-	-
081010	CONSERVATION COMMISSION	1,600	1,600	1,050	1,600
Planning	Total	**930,508**	**916,991**	**985,170**	**1,029,266**

Inspection Department



Department Mission

To ensure the integrity of the City's existing and future built environment through the implementation and enforcement of the City's construction codes relating to structural integrity, safe wiring, sound plumbing, safe mechanical systems, and properly installed fire protection systems.

Inspection

Services Overview

- Plan Review and Code Consulting
- Permit Issuance
- Construction Inspections
- Life Safety Inspections
- Code Enforcement

Did you know?

- The Inspection Department holds free trainings for contractors, developers, and residents?
- The Inspection Department has morning walk-in hours, and is open until 6:00pm on Mondays?
- Governor Kelly Ayotte is expected to sign the 2024 edition of building codes into law in July 2026? This transition will necessitate the purchase of updated code books and the education of developers, builders, and property owners on the relevant changes.



Department Budget Comments

The FY27 proposed budget for the Inspection Department is $1,033,541. This represents an increase of $58,186 or 5.97% from the FY26 budget. The net increase of this budget is due to contractual obligations and the increase of a part-time Inspector to full-time to meet revenue-generating inspection demands.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
INSPECTION DEPARTMENT				
SALARIES	726,923	728,398	799,782	843,357
PART-TIME SALARIES	-	2,860	-	-
LONGEVITY	2,506	2,149	1,841	2,658
RETIREMENT	98,692	98,817	102,207	107,867
OTHER BENEFITS	55,802	53,757	61,325	64,720
Contractual Obligations	*883,923*	*885,980*	*965,155*	*1,018,602*
TRAINING/EDUCATION/CONFERENCES	2,880	2,259	2,000	1,800
CONTRACTED SERVICES	-	1,119	800	800
PROFESSIONAL ORGANIZATION DUES	800	515	800	900
OTHER OPERATING	11,505	8,728	6,600	11,439
Other Operating	*15,185*	*12,621*	*10,200*	*14,939*
TOTAL	899,108	898,601	975,355	1,033,541

Programs and Services



Plan Review and Code Consulting - Review all documentation associated with each construction project. Discuss technical aspects of projects with clients and inform them of code design deficiencies.

Permit Issuance - Coordinate and process final documentation for building permit issuance. Issue permits to electricians, plumbers, mechanical, and fire protection system installers. Review applications and issue sign permits.

Construction Inspections - Implement the series of construction inspections in all disciplines to ensure code conformance of the various constructed elements. Record inspection findings and notify responsible parties of results.



Life Safety Inspections - Perform joint inspections with the Fire Prevention Unit to better protect the property/business owners, tenants, and the City as a whole.

Code Enforcement - Investigate claims of code violations including building, electrical, plumbing, mechanical, and zoning matters.

Pre-purchase/Lease Walkthrough - Whether you are purchasing or leasing property for a restaurant, retail business, residential apartments, or any other use, the Inspection Department, along with other relevant departments, can attend a site visit to identify any City and/or code requirements that may need to be addressed. This service helps establish trust and fosters a positive working relationship between the new business or property owner and the City.

Goals and Objectives

Goal #1: Stay current with ever-changing building codes, construction methods, and materials.

Objective(s)

- Continuous education and training
- Regular updates from regulatory bodies
- Professional associations and networking
- Utilize technology
- Community engagement and education

Timeline

- Ongoing, but assessed annually

Performance Measurement(s)

Training Attendance

FY25	FY26 (Est)	FY27 (Forecast)
34	36	42

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Housing – Increase the supply, decrease the cost, simplify the process, and expand below-market housing options.
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
  - Preserving Sense of Place – Protect and enhance Portsmouth's character by nurturing a healthy community, preserving natural and built environments, promoting resiliency, and expanding solar energy use.
- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #2: Achieve increased effectiveness of office and field staff through education and cross training.

Objective(s)

- Continue relevant training for staff
- Improve messaging and community outreach through our website, newsletter, and email blasts
- Continue weekly cross-departmental informational meetings
- Continue to make training courses available to the public as well as contractors and developers

Timeline

- Ongoing, but assessed annually

Performance Measurement(s)

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Number of trainings and cross-departmental meetings. Additionally, success will be measured by public response i.e. survey, email, telecommunications, and word of mouth	46	54	62	65

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Housing – Increase the supply, decrease the cost, simplify the process, and expand below-market housing options.
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  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #3: Convey to the public a welcoming, accessible, high-functioning Inspection Department.

Objective(s)

- Perform plan review, permit approval, and inspections in a timely and efficient manner
- Enhance interdepartmental collaboration which is critical for an efficient approval process
- Promote by way of social media, website, and newsletter that the Inspection Department is fully staffed, open for business and eager to help in any way possible

Timeline

- Ongoing, but assessed annually

Performance Measurement(s)

	FY24	FY25	FY26 (Est)	FY27 (Forecast)
The number of permits approved	5,245	4,863	4,399	4,100

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Housing – Increase the supply, decrease the cost, simplify the process, and expand below-market housing options.
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
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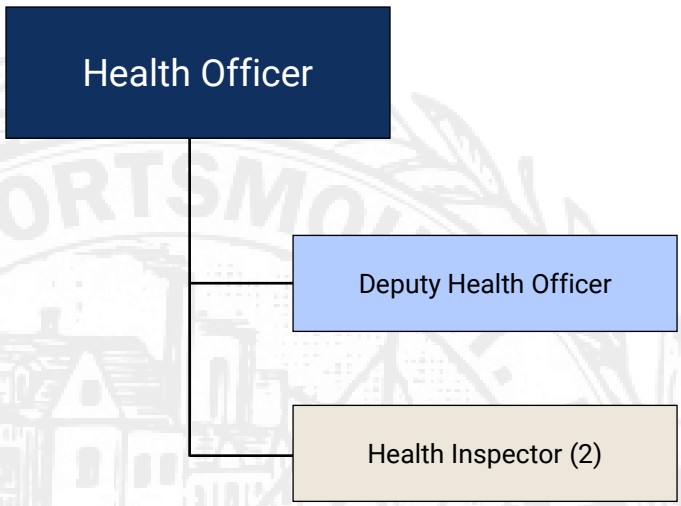
Personnel Position Summary Schedule			
Positions Full Time	**FY25**	**FY26**	**FY27**
Inspections Director	1.00	1.00	1.00
Assistant Building Inspector	2.00	2.00	2.00
Plumbing/Mechanical Inspector	2.00	2.00	2.00
Electrical Inspector	1.00	1.00	2.00
Electrical Inspector/Technician	0.40	0.40	-
Office Manager I	1.00	1.00	1.00
Administrative Clerk	1.00	1.00	1.00
Totals Full Time	**8.40**	**8.40**	**9.00**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP	POSITION	SALARY
INSPECTION DEPARTMENT			
PMA GRADE 22	E	INSPECTIONS DIRECTOR	131,297
PMA GRADE 16	G	ASSISTANT BUILDING INSPECTOR	100,883
PMA GRADE 16	E	ASSISTANT BUILDING INSPECTOR	98,166
PMA GRADE 15	G	ELECTRICAL INSPECTOR	96,119
PMA GRADE 15	E	PLUMBING INSPECTOR	93,531
PMA GRADE 15	E	PLUMBING INSPECTOR	93,531
PMA GRADE 15	7.5D/4.5E	ELECTRICAL INSPECTOR	90,747
PMA GRADE 11	E	OFFICE MANAGER II	77,100
PMA GRADE 9	6B/6C	ADMINISTRATIVE ASSISTANT I	61,983
		TOTAL DEPARTMENT	**843,357**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
INSPECTION DEPARTMENT					
01-716-420-51-110-415					
011001	REGULAR SALARIES	726,923	728,398	799,782	843,357
012001	PART TIME SALARIES	-	2,860	-	-
015001	LONGEVITY	2,506	2,149	1,841	2,658
022001	SOCIAL SECURITY	45,225	43,568	49,701	52,453
022501	MEDICARE	10,577	10,189	11,624	12,267
023001	RETIREMENT	98,692	98,817	102,207	107,867
033001	PROF SERVICES-TEMP	-	825	-	800
039001	PROFESSIONAL SERVICES	-	294	800	-
039003	PROF/SERVICES-LICENSING	750	90	400	400
054050	TRAINING	2,880	2,259	2,000	1,800
056001	DUES PROFESSIONAL ORGANIZ	800	515	800	900
061002	MISCELLANEOUS SUPPLIES	200	-	200	200
062001	OFFICE SUPPLIES	1,300	502	1,300	1,300
067001	BOOKS & PERIODICALS	8,066	7,834	4,000	8,839
074001	EQUIPMENT	889	53	400	400
075001	FURNITURE AND FIXTURES	300	249	300	300
Inspection	Total	**899,108**	**898,601**	**975,355**	**1,033,541**

Health Department



Department Mission

To protect, promote, and enhance the health and well-being of Portsmouth residents, visitors, and environment by providing public and environmental health planning and services, including emergency response planning.

Health

Services Overview

- Provide planning and direction on community public health and environmental issues
- Provide public health information and education
- Advocate for community health improvement planning
- Lead emergency response planning and operations including communicable disease response
- Conduct food service inspection and permitting, recalls and food borne illness investigations
- Inspect childcare centers, public, and private schools
- Investigate environmental complaints regarding quality of water, air, and soil
- Investigate insanitary condition complaints



Did you know?

- Health Inspector Connor Godin is a licensed HAM Radio Operator?

Department Budget Comments

The FY27 proposed budget for the Health Department is $545,146. This represents an increase of $27,112 or 5.23% from the FY26 budget. The net increase of this budget is due to contractual obligations.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
HEALTH DEPARTMENT				
SALARIES	419,358	397,145	422,899	444,959
LONGEVITY	2,508	2,149	2,579	3,036
RETIREMENT	57,078	54,010	54,248	57,119
OTHER BENEFITS	32,273	30,038	32,548	34,272
Contractual Obligations	*511,217*	*489,842*	*512,274*	*539,386*
TRAINING/EDUCATION/CONFERENCES	3,700	1,656	3,000	3,000
PROFESSIONAL ORGANIZATION DUES	760	390	760	760
OTHER OPERATING	2,000	14,875	2,000	2,000
Other Operating	*6,460*	*16,921*	*5,760*	*5,760*
TOTAL	517,677	506,763	518,034	545,146

Programs and Services

Environmental Health



- Participate in response to public health crises and issues of local environmental health concerns
- Conduct Public and Environmental Health Planning
- Provide emergency and pandemic planning and response
- Inspect food service operations and conduct consultations for prospective new establishments
- Review and approve food service floor plans and issue food service permits
- Evaluate, permit, and ensure compliance with special processes operations
- Investigate complaints related to failed septic systems, sewer back-ups, and improperly disposed of trash
- Respond to fires and injuries in restaurants and in other food service establishments
- Inspect in-home daycares and daycare centers, residential care facilities, nursery schools, public and private schools, foster homes, and adult entertainment venues
- Ensure compliance with State and federal food recalls, including proper removal of recall items by stores
- Advocate for the underserved and vulnerable populations and participate in long-term planning
- Investigate food borne illness complaints, including providing food samples to the State Public Health Laboratory for analysis
- Collect food samples from various food services on a scheduled basis as required by the State Laboratory



Goals and Objectives

Goal #1: Protect and promote food safety through food service inspection of establishments, enforcement of local, state, and federal food safety regulations, and education.

Objective(s)

- Conduct regular inspections of all permanent and temporary food establishments utilizing an electronic documentation system to maximize efficiency and ease of reporting
- Respond to food borne illnesses and outbreaks as reported by the NH DHHS, Communicable Disease and Control Bureau, and public complaints related to local food service establishments
- Offer food safety education to local food service workers
- Post electronic inspection reports online

Timeline

- Ongoing

Performance Measurement(s)

(This is a first-year goal, but in future years we will be reporting the following measures)

Inspections and Posting

FY26	% Goal
Annual Inspections Completed	99.7%
Routine Inspection Reports Posted	TBD

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Goal #2: Ensure public and environmental health improvement by monitoring and addressing community health issues and needs and participating in planning/development of potential solutions.

Objective(s)

- Respond to and investigate public complaints related to potential public health hazards, including environmental and water quality hazards and communicable diseases
- Respond to notifications by governmental agencies and regulators that a public health issue exists
- Represent local public health concerns and emerging environmental health risks on local, state, and federal public health assessment, planning, and response groups
- Identify and advocate for all vulnerable populations
- Ensure the implementation of the Community Health Improvement Plan

Timeline

- Ongoing

Performance Measurement(s)

(This is a first-year goal, but in future years we will be reporting the following measurements)
Track implementation of the Community Health Improvement Plan into City resources and planning, including the Master Plan

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

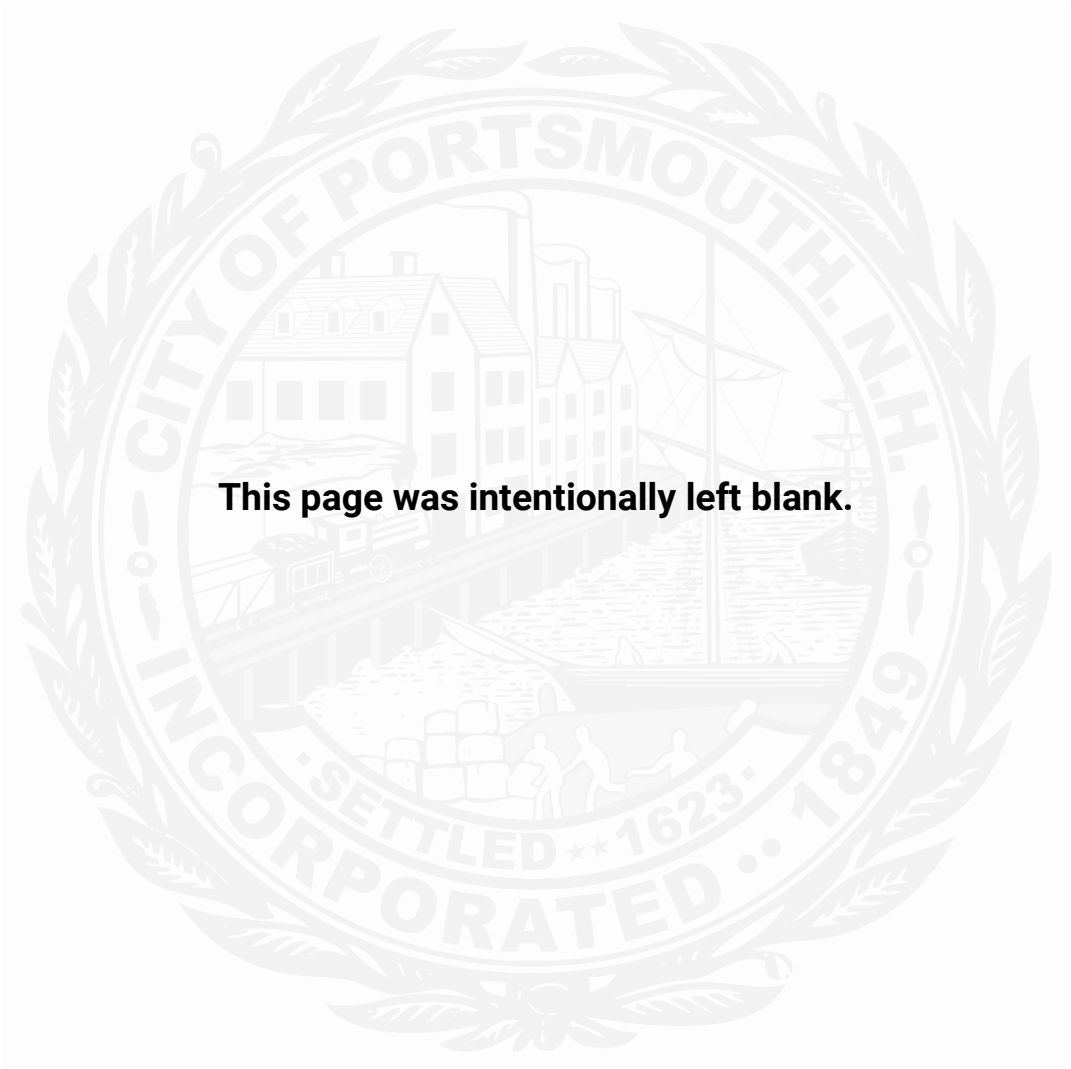
Personnel Position Summary Schedule

Positions Full Time	FY25	FY26	FY27
Health Officer	1.00	1.00	1.00
Deputy Health Officer	1.00	1.00	1.00
Health Inspector	2.00	2.00	2.00
Totals Full Time	**4.00**	**4.00**	**4.00**

FY27 BUDGETED POSITION AND SALARY DETAIL

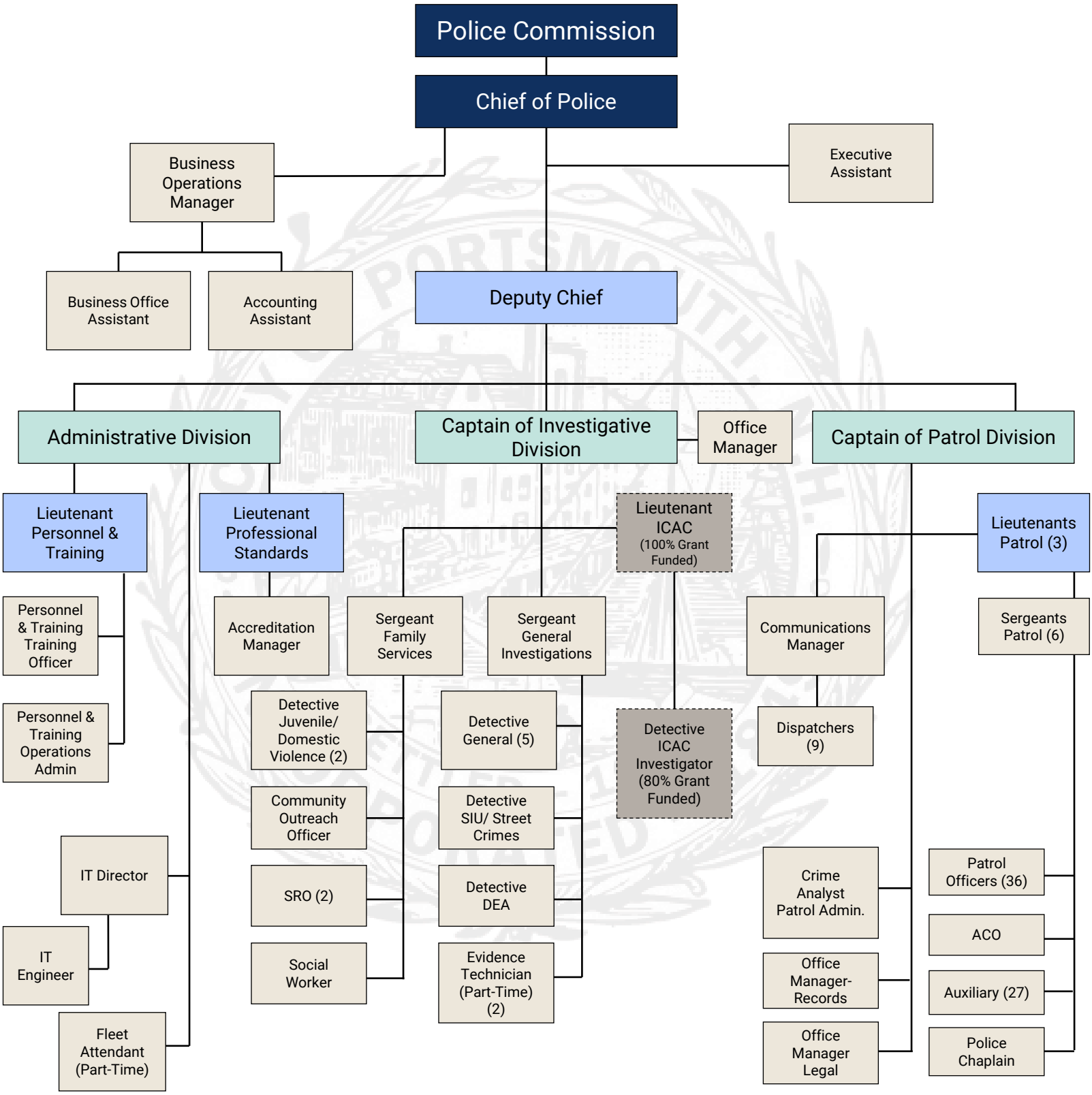
	STEP	POSITION	SALARY
HEALTH DEPARTMENT			
PMA GRADE 22	H	HEALTH OFFICER	137,629
PMA GRADE 20	2G/10H	DEPUTY HEALTH OFFICER	124,461
PMA GRADE 15	E	HEALTH INSPECTOR	93,531
PMA GRADE 15	10C/2D	HEALTH INSPECTOR	85,542
		EDUCATION STIPEND(S)	3,796
		TOTAL DEPARTMENT	**444,959**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
HEALTH DEPARTMENT					
01-790-430-51-110-435					
011001	REGULAR SALARIES	419,358	397,145	422,899	444,959
015001	LONGEVITY	2,508	2,149	2,579	3,036
022001	SOCIAL SECURITY	26,156	24,345	26,379	27,776
022501	MEDICARE	6,117	5,694	6,169	6,496
023001	RETIREMENT	57,078	54,010	54,248	57,119
039001	PROFESSIONAL SERVICES	-	6,500	-	-
043018	REPAIRS-EQUIPMENT	200	150	200	200
055050	PRINTING	100	776	100	100
056001	DUES PROFESSIONAL ORGANIZ	760	390	760	760
057101	TRAVEL AND CONFERENCE	3,700	1,656	3,000	3,000
057102	TRAVEL REIMBURSEMENT	1,200	650	1,200	1,200
062001	OFFICE SUPPLIES	100	1,368	100	100
074001	EQUIPMENT	400	5,672	400	400
075001	FURNITURE AND FIXTURES	-	6,261	-	-
HEALTH	TOTAL	**517,677**	**506,763**	**518,034**	**545,146**



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Police Department



Department Mission

The Portsmouth Police Department actively works in partnership with the community to protect, prevent crime, and respectfully, justly, and compassionately help all people.

Community – Commitment – Compassion

Police Department

Services Overview

- Crime Prevention
- Community Safety
- Emergency Communications Center
- Records Management/Retention

Did you know?

- The Portsmouth Police Department is the first agency in the State of New Hampshire to hold both State and national accreditation through the Commission on Accreditation for Law Enforcement Agencies (CALEA) and the NH Law Enforcement Accreditation Commission (NHLEAC)?

Department Budget Comments

The Police Department's FY27 proposed budget is $16,189,837. This represents a $1,116,299 or 7.41% increase over FY26. The Department has submitted a budget that reflects no new positions and no new programs.

Key drivers of the FY27 budget increase include the contractual step and COLA increases and applicable benefits, totaling $751,290. This includes the increases associated with the FY26 MOU that revised the non-ranking salary schedule to address recruitment and retention issues. Other drivers include insurance costs of $268,160, and increases in computer software programs and maintenance agreements, recruiting and professional services, as well as training expenses associated with the Governor Executive Order and Police Standards and Training mandates, totaling $108,849.

The budget presented is also net of federal and State Grants. In addition, the School Department funds $49,225 for a portion of a School Resource Officer (SRO) and the Parking & Transportation Special Revenue Fund supports $60,000 for downtown and parking related policing.

Grants and External Funding

The Police Department pursues grants and external funding to pay for salaries, benefits, overtime, equipment, training, and supplies. These funds come from a variety of sources including State and federal agencies and local sources. Below is a summary of the projected **salary and benefits portions** that these funds support.

Program (Salary/Benefits Only)	**FY25 Budget**	**FY26 Budget**	**FY27 Budget**
Internet Crimes Against Children ^^	254,087	267,107	279,444
School Resource Officer *	49,225	49,225	49,225
Patrol Officer **	60,000	60,000	60,000
TOTAL	**$363,312**	**$376,332**	**$388,669**

Staffing	**FY25 Budget**	**FY26 Budget**	**FY27 Budget**
Bureau of Investigative Services			
Lieutenant-ICAC ^^	1.00	1.00	1.00
Detective-ICAC ^^	0.80	0.80	0.80

Detective-SRO * *(approx. FTE)*	0.50	0.50	0.40
Patrol Division			
Officer ** *(approx. FTE)*	0.68	0.57	0.55
TOTAL	**2.98**	**2.87**	**2.75**

^^ *ICAC-Grant Funds*
* *Budgeted partially in Police & School*
** *Budgeted in Parking & Transportation*
*** *Opioid Abatement Funds*

Below is a summary of the projected **other grant funds** and what these funds support.

Program*	FY25 Actual	FY26 Budget	FY27 Budget
Bulletproof Vest-Equipment	10,597	6,000	6,000
NH Highway Safety-Enforcement OT	19,364	20,000	20,000
Dept of Homeland Security-Equipment	0	10,000	10,000
Edward Byrne Justice Assistance-Equipment/Training	0	11,000	11,000
US Drug Task Force-Investigations OT	26,303	18,000	18,000
Body Worn Cameras-Equipment	0	63,334	63,334
TOTAL	**$56,264**	**$128,334**	**$128,334**

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
POLICE DEPARTMENT				
SALARIES - UNIFORM	5,473,377	5,081,829	5,557,258	5,955,970
SALARIES - CIVILIAN	1,792,026	1,396,910	1,865,640	1,970,072
SHIFT DIFFERENTIAL	42,713	28,768	43,095	43,551
PART-TIME SALARIES	186,847	206,442	195,449	209,559
COMMISSIONER STIPEND	3,600	3,600	3,600	3,600
OVERTIME	718,984	1,210,170	766,095	776,106
HOLIDAY	249,625	229,743	252,962	261,546
LONGEVITY	56,125	56,359	63,036	70,469
SPECIAL DETAIL / EDUCATION STIPEND	268,578	232,382	267,697	291,295
RETIREMENT	2,326,054	2,269,307	2,370,866	2,530,285
HEALTH INSURANCE	1,711,360	1,711,360	1,782,724	1,985,955
DENTAL INSURANCE	132,439	104,530	131,229	141,353
INSURANCE REIMBURSEMENT	16,250	18,500	16,000	14,000
LEAVE AT TERMINATION	180,203	180,203	180,203	180,203
LIFE AND DISABILITY	38,266	28,813	38,543	41,691
WORKERS' COMPENSATION	133,003	133,003	146,781	198,435
OTHER BENEFITS	339,854	297,563	350,128	364,664
POLICE SERVICES-PARKING FUND	(60,000)	(60,000)	(60,000)	(60,000)
Contractual Obligations	*13,609,304*	*13,129,482*	*13,971,306*	*14,978,754*
TRAINING/EDUCATION/CONFERENCES	123,761	176,263	153,426	188,011
GASOLINE	91,910	88,830	104,310	104,310
CONTRACTED SERVICES	53,566	66,050	56,536	75,076
PROFESSIONAL ORGANIZATION DUES	16,448	14,373	14,755	14,755
SOFTWARE/COMPUTER MAINTENANCE	279,734	316,859	324,212	385,989
OTHER OPERATING	411,981	513,944	448,993	442,942
Other Operating	*977,400*	*1,176,318*	*1,102,232*	*1,211,083*
TOTAL	14,586,704	14,305,801	15,073,538	16,189,837

Programs and Services

Crime Prevention



- Maintain active visible patrol by uniformed officers
- Enforce State laws and City ordinances
- Educate the public in ways to improve and enhance the security of their lives and property
- Aggressively investigate all crime, both reported and discovered
- Conduct narcotic investigations to include undercover operations, work with informants, debrief individuals arrested by uniformed officers, coordinate activities with the Seacoast's Drug Task Force and the Drug Enforcement Agency

Community Safety

- Crime Stoppers Tip Line – Anonymous telephone line that encourages the reporting of crime/criminal activity
- Internet Crimes Against Children (ICAC) Task Force – Investigations that focus on offenders who utilize online
- Communication systems such as real-time chat, chat rooms, and e-mail as a medium to solicit children for in-person meetings and subsequent sexual activity
- National Night Out – Event designed to heighten crime and drug prevention awareness
- Explorers Program – Award-winning program giving the youth a chance to look at the career of policing firsthand
- Citizens Police Academy – This class provides the citizens of Portsmouth a view into the Police Department and teaches what officers do and services they provide



Emergency Communications Center

- Handles approximately 73,000 phone calls and between 45,000 and 55,000 computer-aided dispatch calls annually
- Dispatches Police, Fire and EMS, and the Department of Public Works
- Records Management/Retention
- Maintains the storage and retrieval of confidential case information
- Prepares the release of information to the media and the public

Goals and Objectives

Goal #1: Improve service delivery, limit liability risk, ensure accountability, and formalize management procedures.

Objective(s)

- Commission on Accreditation for Law Enforcement (CALEA) national credential
    - 4-yr cycle to remain accredited
    - Requires annual file review and proof of standards met by CALEA authority
    - Requires an in-person on-site review by credential authority prior to 4-yr anniversary/reaccreditation award
- Maintain NH accreditation (received initial 2026)
    - 3-yr cycle to remain accredited
    - Requires in-person on-site and file review by credential authority

Timeline

- CALEA
    - May 2026 Year 3 annual file review and proof of standards met
    - May 2027 Re-accreditation conference review for top tier credential award
    - May 2028 Year 1 annual file review and proof of standards met
    - May 2029 Year 2 annual file review and proof of standards met
    - May 2030 Year 3 annual file review and proof of standards met
    - May 2031 Re-accreditation conference review for top tier credential award
- NH State Accreditation
    - April 2029 annual file review and proof of standards met for credential

Performance Measurement(s)

- CALEA
    - Pass annual file review and proof of standards met (1,000 proofs for over 400 standards)
    - Pass on-site and final file review
    - Receive re-accreditation top-tier credential award
- NH Accreditation
    - Pass 3rd year file review and proof of standards met
    - Pass on-site review
    - Receive re-accreditation credential

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
    - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
    - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
    - Public Safety – Protect the community through fire protection and crime prevention for its residents and businesses

Goal #2: Establish Smart City Real Time Crime Center.

Objective(s)

- Seek grant funds for initial implementation to include equipment and systems
- Design system
- Develop Standard Operating Procedures
- Public roll-out for resident and business owner participation
- Train staff
- Go-live

Timeline

- FY27-FY28

Performance Measurement(s)

- System operational
- Log of system usage, deployment, impact on services

Citywide Goal(s) Addressed

- Organizational Goal Addressed:
    - Public Safety – Protect the community through fire protection and crime prevention for its residents and businesses

Goal #3: Build/renovate a new police facility that meets the needs of the department and 21st Century policing.

Objective(s)

- Blue Ribbon Committee review and approval of design plan and budget
- Public input
- City Council approval and funding
- Construction

Timeline

- FY27 – FY30

Performance Measurement(s)

- Completed facility
- Officer/Staff feedback regarding efficiencies and use (survey)
- Public feedback (survey)

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
    - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community
    - Public Safety – Protect the community through fire protection and crime prevention for its residents and businesses

Goal #4: Implement 30 x 30 Advancing and supporting women in policing initiative.

Objective(s)

- Recruitment and retention
- Develop family-friendly policies

Timeline

- FY27-FY31 (December)

Performance Measurement(s)

- Increase the number of female officers in the agency to 30% by 2030
- Current: 8 FT female officers out of 67 funded sworn positions = 12%

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Public Safety – Protect the community through fire protection and crime prevention for its residents and businesses

Goal #5: Improve workload balance, management, operations, and 21st Century Policing.

Objective(s)

- Implement recommendations of the 2025 Matrix Staffing Analysis
- Review and prioritize the recommendations
- Establish a plan to execute
- Seek input and funding from the Police Commission, City Manager, and City Council

Timeline

- FY27-FY35

Performance Measurement(s)

- Increased staffing and retention
- Increase pro-active policing
- Reduction of overtime costs
- Reduction of order-ins for Patrol and Dispatch
- Improved efficiency and workload
- Reduce employee burnout

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - Public Safety – Protect the community through fire protection and crime prevention for its residents and businesses

Operational Measurements

Arrests – Group A

	2024	2025
Homicide, Non-Negligent Manslaughter, Negligent Manslaughter	2	0
Kidnapping	4	2
Forcible/ Non-Forcible Sex Offenses, Incest, Rape	19	26
Robbery	2	1
Aggravated Assaults	35	38
Simple Assaults/ Intimidation	289	228
Arson	3	2
Extortion / Blackmail	2	3
Burglary	7	18
Larceny	270	249
MV Theft	24	18
Counterfeiting/ Forgery	23	22
Fraud	132	147
Embezzlement	3	2
Stolen Property	17	8
Damage/ Vandalism	153	132
Drug/ Narcotics	32	24
Pornography	11	15
Gambling	0	1
Prostitution	1	1
Bribery	0	0
Weapons Violations	3	5
Totals	1,032	942

Arrests – Group B

	2024	2025
Bad Checks	7	5
Curfew/ Loitering/ Vagrancy	5	14
Disorderly Conduct	61	81
Driving Under the Influence	120	112
Drunkenness	88	77
Family Offenses, Nonviolent	12	11
Liquor Law Violations	26	30
Runaway	8	3
Trespass of Real Property	82	76
All Other Offenses (Except Traffic)	335	333
Totals	744	742

Total Arrests Made in Both Groups A & B

Calendar 2024	Calendar 2024
1,776	1,684

Calls for Service

Calendar 2024	Calendar 2025
39,544*	38,028*

Total Motor Vehicle Stops

Calendar 2024	Calendar 2025
7,476*	6,657*

* Impacted by number of vacancies

Personnel Position Summary Schedule			
Positions Full Time	**FY25**	**FY26**	**FY27**
Chief	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00
Captain	2.00	2.00	2.00
Lieutenants	5.00	5.00	6.00
Sergeants *	9.00	9.00	8.00
Officers **	52.00	49.00	49.00
Communications Manager	1.00	1.00	1.00
IT Director	1.00	1.00	1.00
Cybersecurity Analyst	-	0.20	0.20
IT Engineer	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00
Business Operations Manager	1.00	1.00	1.00
Business Assistant	1.00	1.00	1.00
Accreditation Manager	1.00	1.00	1.00
Social Worker	1.00	1.00	1.00
Dispatchers	10.00	9.00	9.00
Office Manager - Records/Legal/Investigative	3.00	3.00	3.00
Crime Analyst/ Patrol Support	1.00	1.00	1.00
P&T Operations Admn	1.00	1.00	1.00
Accounting Assistant	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00
Totals Full Time	**95.00**	**91.20**	**91.20**
Positions Part-Time	**FY25**	**FY26**	**FY27**
Auto Maintenance	1.00	1.00	1.00
Evidence Technician	2.00	2.00	2.00
Auxiliary Police (# of Positions)	27.00	27.00	27.00
Dispatcher	On Call	On Call	On Call
Totals Part Time	**30.00**	**30.00**	**30.00**

* 1 Lieutenant – 100% Grant Funded
** 1 Detective – 80% Grant Funded
** 1 Detective SRO budgeted partially in Police & School
** 1 Officer budgeted partially in Police & Parking & Transportation

FY27 BUDGETED POSITION AND SALARY DETAIL

POLICE DEPARTMENT

		STEP		POSITION	SALARY
1	CONTRACT	Incrs 2/1/27		CHIEF	187,038
2	CONTRACT			DEPUTY CHIEF	168,225
3	PPROA	4		CAPTAIN-DETECTIVE	126,977
4	PPROA	4		CAPTAIN-PATROL	126,977
5	PPROA	6		LIEUTENANT	119,629
6	PPROA	5	*	LIEUTENANT - DETECTIVE- ICAC	118,445
7	PPROA	5		LIEUTENANT	118,445
8	PPROA	4		LIEUTENANT	117,272
9	PPROA	6		SERGEANT	110,486
10	PPROA	2		LIEUTENANT	114,961
11	PPROA	6		SERGEANT	110,486
12	PPROA	5		SERGEANT-DETECTIVE	109,393
13	PPROA	5		SERGEANT	109,393
14	PPROA	5		SERGEANT	109,393
15	PPROA	4		SERGEANT	108,310
16	PPROA	4		SERGEANT	108,310
17	PPROA	3		SERGEANT-DETECTIVE	107,237
18	PPROA	2		LIEUTENANT	114,961
19		UNFUNDED		CAPTAIN	0
20		UNFUNDED		SERGEANT	0
				TOTAL RANKING	**2,185,941**

** Lt. for ICAC 100% ICAC grant funded*

1	PPPU L-#11	7		DETECTIVE	91,413
2	PPPU L-#11	7		DETECTIVE	91,413
3	PPPU L-#11	7		DETECTIVE	91,413
4	PPPU L-#11	7		DETECTIVE	91,413
5	PPPU L-#11	7		DETECTIVE	91,413
6	PPPU L-#11	6 to 7		DETECTIVE	90,249
7	PPPU L-#11	5 to 6		PATROL-SRO	87,813
8	PPPU L-#11	4 to 5		DETECTIVE	84,976
9	PPPU L-#11	4 to 5		PATROL	84,976
10	PPPU L-#11	4 to 5		PATROL	84,976
11	PPPU L-#11	4 to 5		PATROL	84,976
12	PPPU L-#11	4 to 5		DETECTIVE	84,976
13	PPPU L-#11	3 to 4	**	DETECTIVE-ICAC	81,885
14	PPPU L-#11	4 to 5		PATROL	84,976
15	PPPU L-#11	3 to 4		PATROL	81,885
16	PPPU L-#11	3 to 4		PATROL	81,885
17	PPPU L-#11	3 to 4		PATROL	81,885
18	PPPU L-#11	3 to 4		PATROL	81,885
19	PPPU L-#11	4 to 5		DETECTIVE	84,976
20	PPPU L-#11	5 to 6		PATROL	87,813
21	PPPU L-#11	4 to 5		PATROL	84,976
22	PPPU L-#11	3 to 4		PATROL	81,885
23	PPPU L-#11	4 to 5		PATROL	84,976
24	PPPU L-#11	3 to 4		PATROL-SRO	81,885
25	PPPU L-#11	3 to 4		PATROL	81,885
26	PPPU L-#11	3 to 4		PATROL	81,885
27	PPPU L-#11	3 to 4		PATROL	81,885
28	PPPU L-#11	2 to 3		PATROL	78,271
29	PPPU L-#11	2 to 3		PATROL	78,271
30	PPPU L-#11	2 to 3		PATROL	78,271
31	PPPU L-#11	2 to 3		PATROL	78,271
32	PPPU L-#11	2 to 3		PATROL	78,271
33	PPPU L-#11	2 to 3		PATROL	78,271
34	PPPU L-#11	3 to 4		PATROL	81,885
35	PPPU L-#11	3 to 4		PATROL	81,885
36	PPPU L-#11	2 to 3		PATROL	78,271
37	PPPU L-#11	2 to 3		PATROL	78,271

FY27 BUDGETED POSITION AND SALARY DETAIL

		STEP	POSITION	SALARY
POLICE DEPARTMENT				
38	PPPU L-#11	2 to 3	PATROL	78,271
39	PPPU L-#11	3 to 4	PATROL	81,885
40	PPPU L-#11	2 to 3	PATROL	78,271
41	PPPU L-#11	2 to 3	PATROL	78,271
42	PPPU L-#11	1 to 2	PATROL	73,104
43	PPPU L-#11	1 to 2	PATROL	73,104
44	PPPU L-#11	1 to 2	PATROL	73,104
45	PPPU L-#11	2 to 3	PATROL	78,271
46	PPPU L-#11	1 to 2	PATROL	73,104
47	PPPU L-#11	1 to 2	PATROL	73,104
48	PPPU L-#11	1 to 2	DETECTIVE	73,104
49	PPPU L-#11	1 to 2	DETECTIVE	73,104
50	PPPU L-#11	N/A	PATROL-UNFUNDED	0
51	PPPU L-#11	N/A	PATROL-UNFUNDED	0
52	PPPU L-#11	N/A	DETECTIVE-UNFUNDED	0
			TOTAL NON-RANKING PERSONNEL	**4,003,207**
			FY76 PROJECTED GRANT/EXTERNAL FUNDING	(233,178)
			TOTAL SWORN PERSONNEL	**5,955,970**

* *Detective split between Police and School Department*

** *Detective 80% ICAC grant funded*

1	NON-CONTRC	24B to 24C	IT ENGINEER SUPERVISOR	129,703
2	PPCEA	8	OFFICE MANAGER - DETECTIVES	75,223
3	NON-CONTRC	18H	OPERATIONS MANAGER	113,354
4	NON-CONTRC	13F to 13G	EXECUTIVE ASSISTANT	86,843
5	PPCEA	8	ACCOUNTING ASSISTANT	68,534
6	PPCEA	8	ANIMAL CONTROL OFFICER	60,843
7	PPCEA	8	CRIME ANALYST/PATROL SUPPORT	75,223
8	NON-CONTRC	13C to 13D	ACCREDITATION MANAGER	77,805
9	NON-CONTRC	21B to 21C	IT ENGINEER	112,151
10	NON-CONTRC	11E	OPERATIONS ADMINISTRATOR	77,100
11	NON-CONTRC	11E	BUSINESS OFFICE ASSISTANT	77,100
12	PPCEA	7	DISPATCHER	72,429
13	PPCEA	7	OFFICE MANAGER-RECORDS	73,382
14	PPCEA	17E to 17F	COMMUNICATION MANAGER	103,104
15	PPCEA	2	DISPATCHER-LEAD	81,474
16	PPCEA	5	DISPATCHER	67,895
17	PPCEA	7	OFFICE MANAGER - LEGAL	73,382
18	PPCEA	5	SOCIAL WORKER	93,537
19	PPCEA	3	DISPATCHER	63,369
20	PPCEA	8	DISPATCHER	74,685
21	PPCEA	2	DISPATCHER	61,106
22	PPCEA	2	DISPATCHER	61,106
23	PPCEA	2	DISPATCHER-LEAD	81,474
24	PPCEA	2	DISPATCHER-LEAD	81,474
25	PPCEA	UNFUNDED	DISPATCHER #10	0
26	PPCEA	UNFUNDED	DISPATCHER #11	0
27	PPCEA	UNFUNDED	DISPATCHER #12	0
	N/A	N/A	CYBER SECURITY (0.2 FTE Police Portion)	27,775
			FY27 PROJECTED GRANTS/EXTERNAL FUNDING	**0**
			TOTAL FULL-TIME CIVILIANS	**1,970,072**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP	POSITION	SALARY
POLICE DEPARTMENT			
PPCEA	4	PT AUTO ATTENDENT	32,660
PPCEA	8	EVIDENCE TECH 1	46,480
PPCEA	7	EVIDENCE TECH 2	57,756
N/A	n/a	AUXILIARY POLICE	54,566
PPCEA	n/a	PT DISPATCHER - On call	18,097
	UNFUNDED	PT DATA ENTRY CLERK (PT to FT FY17)	0
	UNFUNDED	PT ANIMAL CONTROL OFFICER	0
	UNFUNDED	FAMILY SERVICES SECRETARY	0
	UNFUNDED	YOUTH ADVOCATE	0
		FY27 PT PROJECTED GRANT/EXTERNAL FUNDING	0
		TOTAL PART-TIME CIVILIAN	**209,558**
		TOTAL CIVILIAN PERSONNEL	**2,179,630**
		TOTAL ALL PERSONNEL	**8,135,600**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
POLICE DEPARTMENT BENEFITS 01-740-104-00-110-412					
011061	INSURANCE REIMBURSEMENT	16,250	18,500	16,000	14,000
016001	LEAVE AT TERMINATION	180,203	180,203	180,203	180,203
021001	INSURANCE-HEALTH	1,711,360	1,711,360	1,782,724	1,985,955
021101	INSURANCE-DENTAL	132,439	104,530	131,229	141,353
021501	INSURANCE-LIFE	14,372	8,851	14,553	15,758
021601	INSURANCE-DISABILITY	23,721	19,943	23,827	25,770
021602	INSURANCE-AD&D	173	19	163	163
022001	SOCIAL SECURITY	-	83	-	-
022501	MEDICARE	-	268	-	-
026002	INSURANCE-WORKERS COMP	133,003	133,003	146,781	198,435
	Police Department Benefits	**2,211,521**	**2,176,759**	**2,295,480**	**2,561,637**
DETECTIVE DIVISION 01-740-510-13-110-412					
011001	REGULAR SALARIES	147,248	151,653	159,470	168,760
011041	SALARIES UNIFORM PERSONNE	1,076,311	1,036,958	1,137,364	1,259,206
012001	PART TIME SALARIES	92,726	90,812	98,218	104,236
014041	OVERTIME	113,381	90,843	108,443	108,644
015001	LONGEVITY	21,014	21,194	22,571	24,469
017001	HOLIDAY PREMIUM PAY	54,112	49,891	57,086	53,175
018030	STIPEND	1,500	500	1,500	1,500
018034	EDUCATION STIPEND	28,347	28,836	33,220	35,685
018042	SPECIAL DETAIL	49,893	45,580	52,472	59,844
022001	SOCIAL SECURITY	15,131	14,975	16,256	17,222
022501	MEDICARE	23,747	21,176	25,111	27,097
023001	RETIREMENT	27,352	28,125	28,048	29,708
023002	RET-POLICE OFFICER	435,731	394,217	452,242	491,162
034104	CELLULAR PHONES	-	-	500	500
039001	PROFESSIONAL SERVICES	2,030	3,267	5,000	5,000
054050	TRAINING	6,217	20,909	6,217	15,000
055050	PRINTING	508	180	508	508
056001	DUES PROFESSIONAL ORGANIZ	634	406	634	634
057101	TRAVEL AND CONFERENCE	5,177	7,843	9,177	9,177
061002	MISCELLANEOUS SUPPLIES	4,411	5,783	6,411	6,411
062001	OFFICE SUPPLIES	1,624	3,050	2,624	2,624
062007	COMPUTER/PRINTER SUPPLIES	3,229	6,668	3,000	3,000
067001	BOOKS & PERIODICALS	694	1,706	500	500
068001	CLOTHING ALLOWANCE	13,140	11,011	13,517	14,954
068002	CLOTHING	345	1,712	345	345
074001	EQUIPMENT	8,038	60,589	8,038	10,000
074003	SOFTWARE	2,030	-	2,030	2,030
075001	FURNITURE AND FIXTURES	1,208	295	608	608
091006	TRANSFER FR SCHOOL	-	(49,225)	-	-
	BIS	**2,135,778**	**2,048,956**	**2,251,110**	**2,451,999**
GENERAL PATROL 01-740-520-15-110-412					
011001	REGULAR SALARIES	-	7,796	-	-
011041	SALARIES UNIFORM PERSONNE	3,760,142	3,390,254	3,753,342	4,017,969
011063	SHIFT DIFFERENTIAL	14,647	13,716	15,063	15,519
014041	OVERTIME	198,426	265,000	219,347	231,195
015001	LONGEVITY	14,890	14,890	19,009	23,937
017001	HOLIDAY PREMIUM PAY	180,776	164,541	180,449	192,823
018030	STIPEND	5,000	4,000	5,000	5,000
018034	EDUCATION STIPEND	83,242	73,831	82,230	86,325
018042	SPECIAL DETAIL	11,296	11,296	6,336	6,528
022001	SOCIAL SECURITY	-	486	-	-
022501	MEDICARE	62,037	54,963	62,030	66,545
023001	RETIREMENT	-	1,160	-	-
023002	RET-POLICE OFFICER	1,299,725	1,231,200	1,324,019	1,420,387
054050	TRAINING	17,500	24,808	20,500	25,000

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
055050	PRINTING	2,135	4,620	2,135	2,135
056001	DUES PROFESSIONAL ORGANIZ	1,036	345	536	536
057101	TRAVEL AND CONFERENCE	10,354	27,515	15,354	20,000
061002	MISCELLANEOUS SUPPLIES	7,269	3,852	5,500	5,000
061003	MEETING SUPPLIES	-	-	-	-
062001	OFFICE SUPPLIES	2,197	734	2,197	2,197
062007	COMPUTER/PRINTER SUPPLIES	3,641	1,370	3,000	3,000
067001	BOOKS & PERIODICALS	518	1,817	518	518
068001	CLOTHING ALLOWANCE	49,615	43,211	48,047	48,476
068002	CLOTHING	9,639	25,584	15,639	20,000
074001	EQUIPMENT	27,704	27,387	27,704	27,704
075001	FURNITURE AND FIXTURES	2,640	16,215	1,340	1,340
091005	TRANSFER FROM PARKING	(60,000)	(60,000)	(60,000)	(60,000)
Patrol		**5,704,429**	**5,350,590**	**5,749,295**	6,162,134
ANIMAL CONTROL					
01-740-520-16-110-412					
011001	REGULAR SALARIES	57,423	57,644	59,054	60,843
014041	OVERTIME	371	-	389	382
015001	LONGEVITY	1,200	1,200	1,300	1,400
022001	SOCIAL SECURITY	3,705	3,527	3,815	3,933
022501	MEDICARE	855	825	881	908
023001	RETIREMENT	7,932	7,960	7,695	7,936
039001	PROFESSIONAL SERVICES	528	1,090	528	1,000
054050	TRAINING	541	530	541	541
056001	DUES PROFESSIONAL ORGANIZ	51	40	51	51
057101	TRAVEL AND CONFERENCE	51	-	51	51
061002	MISCELLANEOUS SUPPLIES	126	141	201	201
068001	CLOTHING ALLOWANCE	766	766	766	766
068002	CLOTHING	115	-	115	115
074001	EQUIPMENT	1,641	-	500	500
Animal Control		**75,305**	**73,723**	**75,887**	**78,627**
AUXILIARY					
01-740-520-17-110-412					
012001	PART TIME SALARIES	47,988	37,255	49,351	54,566
014041	OVERTIME	1,103	9,402	1,850	1,192
018042	SPECIAL DETAIL	5,391	5,391	5,544	5,712
022001	SOCIAL SECURITY	3,376	1,307	3,535	3,811
022501	MEDICARE	790	670	827	891
023001	RETIREMENT	-	279	-	-
023002	RET-POLICE OFFICER	-	248	-	-
054050	TRAINING	1,730	798	1,730	1,730
056001	DUES PROFESSIONAL ORGANIZ	-	75	-	-
057101	TRAVEL AND CONFERENCE	104	-	104	104
061002	MISCELLANEOUS SUPPLIES	-	705	-	-
068002	CLOTHING	2,030	1,880	2,030	2,030
074001	EQUIPMENT	1,285	1,970	1,285	1,285
Auxiliary		**63,797**	**59,980**	**66,256**	**71,321**

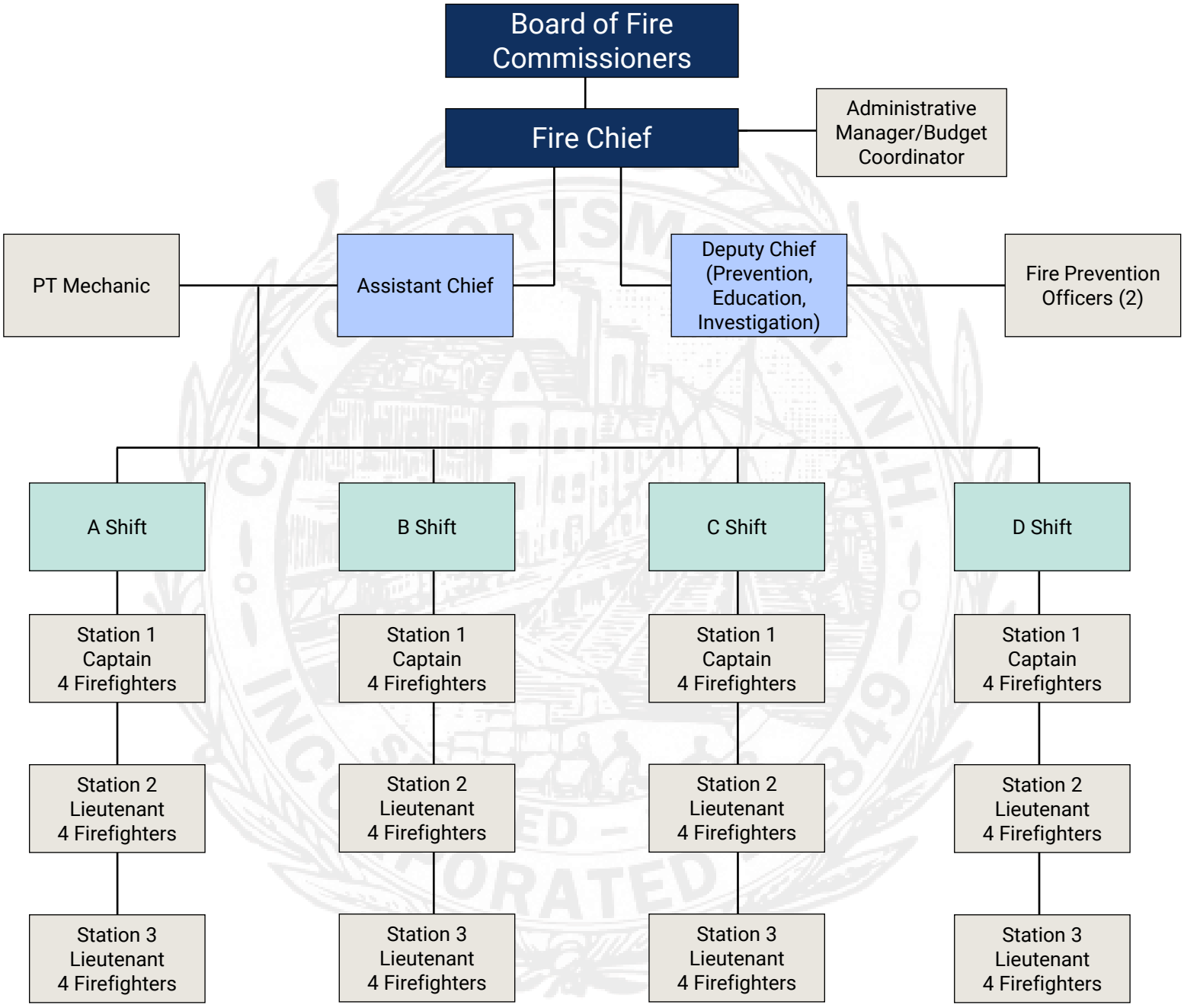
		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
PATROL CANINE					
01-740-520-18-110-412					
014041	OVERTIME	4,335	20,149	15,037	15,065
018042	SPECIAL DETAIL	27,823	21,631	29,059	31,565
022501	MEDICARE	466	571	639	676
023002	RET-POLICE OFFICER	10,059	13,066	13,648	14,432
039001	PROFESSIONAL SERVICES	5,075	8,368	5,075	8,000
054050	TRAINING	1,760	1,000	4,425	4,425
056001	DUES PROFESSIONAL ORGANIZ	383	-	100	100
057101	TRAVEL AND CONFERENCE	-	3,960	-	1,000
061002	MISCELLANEOUS SUPPLIES	3,909	2,299	3,909	3,909
068002	CLOTHING	508	1,713	508	1,000
074001	EQUIPMENT	6,361	1,342	6,361	6,361
Canine		**60,679**	**74,099**	**78,761**	**86,533**
EMERGENCY RESPONSE TEAM					
01-740-520-19-110-412					
014041	OVERTIME	29,891	28,057	31,355	31,413
014042	O/T-EDUCATION	-	898	-	-
022001	SOCIAL SECURITY	-	65	-	-
022501	MEDICARE	433	403	455	455
023001	RETIREMENT	-	134	-	-
023002	RET-POLICE OFFICER	9,350	8,726	9,704	9,722
054050	TRAINING	-	1,602	-	-
056001	DUES PROFESSIONAL ORGANIZ	5,000	5,000	5,000	5,000
057101	TRAVEL AND CONFERENCE	-	1,129	-	1,000
061002	MISCELLANEOUS SUPPLIES	-	2,077	-	500
062007	COMPUTER/PRINTER SUPPLIES	-	240	-	-
068002	CLOTHING	-	899	-	500
074001	EQUIPMENT	11,141	29,183	11,141	11,141
ERT		**55,815**	**78,413**	**57,655**	**59,731**
FIELD TRAINING OFFICER					
01-740-520-26-110-412					
014041	OVERTIME	11,173	10,722	11,720	11,742
022501	MEDICARE	162	145	170	170
023002	RET-POLICE OFFICER	3,495	3,353	3,627	3,634
054050	TRAINING	2,030	-	2,030	2,030
057101	TRAVEL AND CONFERENCE	1,598	-	1,598	1,598
061002	MISCELLANEOUS SUPPLIES	203	-	203	-
067001	BOOKS & PERIODICALS	403	-	403	403
FTO		**19,064**	**14,220**	**19,751**	**19,577**
EXPLORERS					
01-740-520-27-110-412					
014041	OVERTIME	2,257	875	2,368	2,372
022501	MEDICARE	33	12	34	34
023002	RET-POLICE OFFICER	706	274	733	734
054050	TRAINING	1,015	-	1,015	1,015
068002	CLOTHING	1,553	-	1,053	1,053
EXP		**5,564**	**1,162**	**5,203**	**5,208**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
DISPATCH					
01-740-530-00-110-412					
011001	REGULAR SALARIES	739,679	356,328	705,530	748,115
011063	SHIFT DIFFERENTIAL	28,066	15,053	28,032	28,032
012001	PART TIME SALARIES	17,079	48,273	17,104	18,097
014041	OVERTIME	90,216	529,339	96,671	94,987
014042	O/T-EDUCATION	-	96	-	-
015001	LONGEVITY	2,600	2,600	2,700	2,398
018032	TRAINING STIPEND	18,299	15,963	18,819	19,389
018034	EDUCATION STIPEND	9,097	4,664	9,370	9,098
022001	SOCIAL SECURITY	56,051	43,509	54,333	56,964
022501	MEDICARE	13,123	13,486	12,734	13,342
023001	RETIREMENT	120,141	95,258	109,793	115,007
023002	RET-POLICE OFFICER	-	43,488	-	-
023003	RET-FIREFIGHTER	-	28,284	-	-
034101	PAGERS	1,015	810	1,015	1,015
034103	TELEPHONE	41,384	51,497	51,384	51,384
034104	CELLULAR PHONES	31,827	38,909	43,827	43,827
034203	COMPUTER/SOFTWARE MAINT	75,936	82,778	86,363	98,001
039001	PROFESSIONAL SERVICES	2,692	-	2,692	2,000
043012	REPAIRS-COMMUNICATION	2,025	665	4,025	4,025
043018	REPAIRS-EQUIPMENT	3,174	6,135	4,174	4,174
054050	TRAINING	7,112	3,541	7,112	7,112
055050	PRINTING	-	-	-	-
056001	DUES PROFESSIONAL ORGANIZ	1,259	558	500	500
057101	TRAVEL AND CONFERENCE	5,075	1,261	5,075	5,075
061002	MISCELLANEOUS SUPPLIES	1,015	563	1,015	1,015
061003	MEETING SUPPLIES	207	-	-	-
062001	OFFICE SUPPLIES	565	332	565	565
062006	MOTOROLA POTABLE BATTERIE	9,173	6,872	9,173	9,173
062007	COMPUTER/PRINTER SUPPLIES	1,597	3,096	1,597	3,000
067001	BOOKS & PERIODICALS	103	-	-	-
068001	CLOTHING ALLOWANCE	8,110	3,830	7,495	7,754
068002	CLOTHING	1,243	601	1,243	1,243
074001	EQUIPMENT	6,538	1,823	6,538	5,000
075001	FURNITURE AND FIXTURES	2,446	206	1,046	1,046
TOTAL		**1,296,847**	**1,399,816**	**1,289,925**	**1,351,338**
ADMINISTRATION					
01-740-610-00-110-412					
011001	REGULAR SALARIES	532,821	494,255	548,054	572,242
011041	SALARIES UNIFORM PERSONNE	441,065	435,477	460,637	472,536
012001	PART TIME SALARIES	29,054	30,103	30,776	32,660
012041	COMMISSIONER STIPEND	3,600	3,600	3,600	3,600
014041	OVERTIME	64,692	42,030	67,865	67,689
015001	LONGEVITY	10,536	10,590	11,369	12,732
017001	HOLIDAY PREMIUM PAY	5,321	5,317	5,527	5,638
018030	STIPEND	5,500	500	1,500	6,700
018034	EDUCATION STIPEND	13,278	10,414	14,039	14,580
022001	SOCIAL SECURITY	36,398	32,351	37,931	39,065
022501	MEDICARE	16,068	14,588	19,322	17,231
023001	RETIREMENT	74,991	68,060	70,992	75,696
023002	RET-POLICE OFFICER	162,565	160,273	165,186	172,228
034203	COMPUTER/SOFTWARE MAINT	12,912	30,866	-	-
039001	PROFESSIONAL SERVICES	18,389	34,509	18,389	30,000
043018	REPAIRS-EQUIPMENT	700	942	700	700
044002	RENTAL OTHER EQUIPMENT	1,901	-	1,901	-
044006	PRINTING LEASE/MAINT	9,895	10,481	9,895	11,000
053001	ADVERTISING	528	166	528	528
054050	TRAINING	21,415	15,088	21,415	21,415
055050	PRINTING	2,501	917	2,501	2,501
056001	DUES PROFESSIONAL ORGANIZ	7,227	7,290	7,227	7,227
057101	TRAVEL AND CONFERENCE	12,274	13,953	27,274	27,274
057103	COURT MILEAGE	-	54	-	-
061002	MISCELLANEOUS SUPPLIES	5,488	4,737	5,488	5,488
061003	MEETING SUPPLIES	828	2,202	828	828
062001	OFFICE SUPPLIES	4,822	2,242	4,822	3,000

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
062007	COMPUTER/PRINTER SUPPLIES	3,780	5,686	3,780	5,500
062010	COPYING SUPPLIES	3,637	1,516	3,637	3,637
062501	POSTAGE	6,212	6,045	6,212	6,212
063501	GASOLINE	-	336	-	-
067001	BOOKS & PERIODICALS	4,177	5,321	4,177	4,177
068001	CLOTHING ALLOWANCE	3,249	3,256	3,349	3,450
068002	CLOTHING	508	3,685	508	508
069004	CHIEF'S EXPENSE	2,071	3,777	2,071	2,500
074001	EQUIPMENT	2,405	16,158	2,405	2,405
075001	FURNITURE AND FIXTURES	2,960	-	2,000	2,000
099999	CITY MANAGER RECOMMENDED	-	-	-	(36,120)
Administration		**1,523,768**	**1,476,784**	**1,565,905**	**1,596,827**
FLEET MAINTENANCE					
01-740-610-06-110-412					
043010	REPAIRS-VEHICLE BY OUTSID	47,729	32,533	40,000	35,000
063001	TIRES AND BATTERIES	10,077	11,574	10,077	10,077
063501	GASOLINE	91,910	88,494	104,310	104,310
066001	VEHICLE REPAIRS	4,142	3,461	4,142	4,142
066002	VEHICLE OUTFIT	15,542	43,274	15,542	25,542
074001	EQUIPMENT	-	6,638	-	-
Fleet Maintenance		**169,400**	**185,974**	**174,071**	**179,071**
PERSONNEL AND TRAINING					
01-740-610-08-110-412					
011001	REGULAR SALARIES	67,638	67,892	73,037	77,100
011041	SALARIES UNIFORM PERSONNE	195,859	211,344	205,915	206,259
014041	OVERTIME	12,642	8,203	13,261	13,286
014042	O/T-EDUCATION	164,699	185,158	172,764	173,083
014067	O/T BACKGROUND INVESTIGAT	11,975	14,675	12,562	12,585
015001	LONGEVITY	3,594	3,594	3,696	2,556
017001	HOLIDAY PREMIUM PAY	9,416	9,994	9,900	9,910
018030	STIPEND	500	500	500	500
018034	EDUCATION STIPEND	4,034	4,704	4,245	4,871
018042	SPECIAL DETAIL	3,081	3,540	3,168	3,264
022001	SOCIAL SECURITY	4,194	3,940	4,528	4,804
022501	MEDICARE	6,865	6,733	7,303	7,299
023001	RETIREMENT	9,151	9,537	9,449	9,879
023002	RET-POLICE OFFICER	126,934	137,335	130,751	131,826
034203	COMPUTER/SOFTWARE MAINT	3,121	3,035	-	-
039001	PROFESSIONAL SERVICES	6,821	600	6,821	6,821
039009	PROF/SERV-HIRING	14,496	13,523	14,496	15,996
043018	REPAIRS-EQUIPMENT	-	100	-	-
053001	ADVERTISING	2,050	23,442	22,050	32,050
054050	TRAINING	15,488	38,696	15,488	27,988
055050	PRINTING	-	449	-	-
056001	DUES PROFESSIONAL ORGANIZ	651	514	500	500
057101	TRAVEL AND CONFERENCE	4,101	6,480	4,101	5,351
061002	MISCELLANEOUS SUPPLIES	4,162	5,030	4,162	5,000
061003	MEETING SUPPLIES	272	223	272	272
062001	OFFICE SUPPLIES	518	208	518	518
062007	COMPUTER/PRINTER SUPPLIES	828	1,420	500	500
067001	BOOKS & PERIODICALS	207	1,356	150	150
068001	CLOTHING ALLOWANCE	2,054	2,055	2,113	2,113
068002	CLOTHING	3,139	2,643	3,139	4,139
074001	EQUIPMENT	48,783	23,193	48,783	52,533
074003	SOFTWARE	518	2,768	500	500
075001	FURNITURE AND FIXTURES	1,657	-	1,252	1,252
Personnel and Training		**729,448**	**792,885**	**775,924**	**812,905**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
AUTOMATED INFORMATION SYSTEMS					
01-740-610-10-110-412					
011001	REGULAR SALARIES	182,250	203,922	251,013	241,855
014041	OVERTIME	1,942	2	-	-
015001	LONGEVITY	1,791	1,791	1,791	2,277
018034	EDUCATION STIPEND	1,647	380	-	-
022001	SOCIAL SECURITY	11,531	11,852	15,673	15,136
022501	MEDICARE	2,721	2,772	3,666	3,540
023001	RETIREMENT	25,386	27,879	32,233	31,127
034203	COMPUTER/SOFTWARE MAINT	182,885	178,858	233,623	282,762
039001	PROFESSIONAL SERVICES	259	625	259	2,259
043018	REPAIRS-EQUIPMENT	828	2,379	828	2,828
054050	TRAINING	7,625	2,573	7,625	5,625
056001	DUES PROFESSIONAL ORGANIZ	207	220	207	207
057101	TRAVEL AND CONFERENCE	2,071	4,501	2,071	5,500
061002	MISCELLANEOUS SUPPLIES	131	714	131	131
062001	OFFICE SUPPLIES	-	127	-	-
062007	COMPUTER/PRINTER SUPPLIES	5,203	5,900	5,203	6,203
067001	BOOKS & PERIODICALS	104	-	104	104
074001	EQUIPMENT	2,071	5,126	2,071	4,071
074003	SOFTWARE	1,696	18,553	1,696	2,696
075001	FURNITURE AND FIXTURES	518	150	518	518
AIS		**430,866**	**468,325**	**558,712**	**606,839**
COMMUNITY RELATIONS					
01-740-610-11-110-412					
014041	OVERTIME	11,173	4,719	11,720	11,742
022501	MEDICARE	162	66	170	170
023002	RET-POLICE OFFICER	3,495	1,476	3,627	3,634
061002	MISCELLANEOUS SUPPLIES	942	12,298	942	942
CR		**15,772**	**18,558**	**16,459**	**16,488**
RECORDS DIVISION					
01-740-610-12-110-412					
011001	REGULAR SALARIES	64,967	65,217	69,482	73,382
014041	OVERTIME	708	3	743	729
015001	LONGEVITY	500	500	600	700
018034	EDUCATION STIPEND	650	652	695	734
022001	SOCIAL SECURITY	4,103	3,777	4,391	4,638
022501	MEDICARE	969	883	1,037	1,095
023001	RETIREMENT	9,041	8,978	9,119	9,632
034203	COMPUTER/SOFTWARE MAINT	636	-	-	-
039001	PROFESSIONAL SERVICES	3,276	4,067	3,276	4,000
043018	REPAIRS-EQUIPMENT	523	-	523	-
054050	TRAINING	523	-	523	-
061002	MISCELLANEOUS SUPPLIES	791	34	791	291
062001	OFFICE SUPPLIES	523	57	523	400
062007	COMPUTER/PRINTER SUPPLIES	1,310	335	1,310	560
067001	BOOKS & PERIODICALS	131	-	131	-
075001	FURNITURE AND FIXTURES	-	1,055	-	-
Records		**88,651**	**85,558**	**93,144**	**96,161**
ADMIN CYBERSECURITY ANALYST					
01-740-610-93-110-412					
011001	REGULAR SALARIES	-	-	-	27,775
022001	SOCIAL SECURITY	-	-	-	1,722
022501	MEDICARE	-	-	-	403
023001	RETIREMENT	-	-	-	3,541
Cybersecurity		**-**	**-**	**-**	**33,441**
POLICE	Total	**14,586,704**	**14,305,801**	**15,073,538**	**16,189,837**

Fire Department



Department Mission

Provide quality emergency, life safety, and prevention services for our citizens, businesses, and visitors, with the highest level of valor, integrity, commitment, teamwork, and community involvement.

Department Vision

The vision of the Portsmouth Fire Department is to be a recognized leader in the fire service, respected by our citizens for anticipating and responding to their ever changing needs. The Department will embrace new technologies and techniques, focusing on training and education to provide the highest level of customer services and satisfaction in a professional and caring manner.

Fire Department

Services Overview

- Fire Protection and Suppression
- Emergency Medical Services
- Hazardous Materials and Disaster Response
- Marine and Waterfront Fire and Medical Response
- Community Services
- Community Risk Reduction
- Emergency Management



Did you know?

The Portsmouth Fire Department (PFD) and PFD Fire Prevention Staff:

- Are Certified Fire Protection Specialists by the National Fire Protection Association?
- Inspect all restaurants, bars, hotels, motels, and inns each year?
- Provide consultation with any businesses or organizations regarding construction projects or fire and life safety concerns?
- Are Certified Fire Protection Specialists by the National Fire Protection Association?
- Inspect all hotels, motels, and inns annually?
- Provide consultation with any businesses or organizations in regards to construction projects prior to construction?



Department Budget Comments

The FY27 proposed budget for the Fire Department is $12,914,260. This represents an increase of $29,930 or 0.23% from the FY26 budget. Fire Officers and Firefighters have expiring contracts; the Collective Bargaining Contingency includes funds to address the impact of negotiations. The net increase of this budget is due to more than $194,000 in Workers' Compensation budget savings and the addition of a Deputy Chief of Training and EMS to support staff readiness and succession planning. This new position would standardize and track fire and EMS training, develop targeted training for shift personnel, coordinate with hospital staff and State EMS, develop and implement a driver training program (assisting DPW in this area as well), and increase strategic capabilities and succession planning for the Department.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
FIRE DEPARTMENT				
SALARIES	5,186,397	5,014,938	5,391,469	5,474,667
PART-TIME SALARIES	27,479	36,196	27,479	37,479
COMMISSIONER STIPEND	3,600	3,600	3,600	3,600
OVERTIME	1,602,948	1,768,055	1,645,948	1,602,948
HOLIDAY	223,462	213,235	229,166	228,548
LONGEVITY	32,423	30,084	34,822	34,539
CERTIFICATION STIPENDS	414,459	396,660	408,474	414,459
RETIREMENT	2,257,092	2,236,360	2,239,152	2,244,791
HEALTH INSURANCE	892,822	892,822	930,053	1,036,079
DENTAL INSURANCE	78,684	67,972	82,618	83,548
INSURANCE REIMBURSEMENT	192,529	165,414	225,938	240,696
LEAVE AT TERMINATION	120,084	120,084	120,084	120,084
WORKERS' COMPENSATION	553,165	553,165	597,418	403,013
LIFE AND DISABILITY	30,393	21,775	31,522	31,961
OTHER BENEFITS	161,435	152,064	165,762	165,358
TRANSFER FROM PARKING	(25,000)	(25,000)	(25,000)	(25,000)
Contractual Obligations	*11,751,972*	*11,647,424*	*12,108,505*	*12,096,770*
TRAINING/EDUCATION/CONFERENCES	77,500	60,636	77,500	77,500
ELECTRICITY	55,000	70,161	59,000	58,500
NATURAL GAS	35,000	29,557	35,000	35,000
GASOLINE	65,400	45,683	65,400	65,400
CONTRACTED SERVICES	57,254	44,325	67,064	70,009
PROFESSIONAL ORGANIZATION DUES	13,901	9,373	13,901	13,901
SOFTWARE/COMPUTER MAINTENANCE	35,000	26,541	35,000	35,000
OTHER OPERATING	416,500	573,308	422,960	462,180
Other Operating	*755,555*	*859,583*	*775,825*	*817,490*
TOTAL	12,507,527	12,507,007	12,884,330	12,914,260

Programs and Services

- Fire Protection - Fire response and mitigation services - based out of three neighborhood fire stations located strategically across the City, providing two (2) staffed engines, one (1) staffed ladder truck, and three (3) staffed ambulances
- Emergency Medical Services - Ambulance response and transport consist of three (3) staffed units, Advanced EMT and Paramedic-level response and care
- Hazardous Materials and Disaster Response - Initial hazardous materials response, identification, and containment services – Certified HazMat operations, decontamination, and technician-level personnel providing support to and from Regional HazMat team
- Special Rescue - Building collapse, confined space, heights rescue and mass casualty response – NH FST Certified Technical and Confined Space Rescue personnel



- Marine and Waterfront Fire and Medical Response - Fire, medical, and environmental response and mitigation services – one (1) 26’ rigid hull inflatable stationed at the NH Port Authority and one (1) 14’ Zodiac rescue boat, available year-round, both staffed through on-duty personnel. Collaboration with US Coast Guard and other agencies on the Piscataqua River
- Community Services - Investigation and safety services through on-duty and staff personnel, which includes wires down, odor investigations, burn permits, burst pipes, flooded basements, lift assists and evaluation of minor medical issues
- Community Risk Reduction - Life safety, fire education, occupancy inspection, fire code enforcement, fire investigation services



- Emergency Management - Local and regional emergency preparedness, response, recovery, and mitigation for man-made and natural disasters
- Radiological emergency response program (Seabrook Station) and regional health planning
- Fire Chief serves as the Emergency Management Coordinator, with support from Department and City staff in collaboration with the City Manager acting as the Emergency Management Director

Goals and Objectives

Goal #1: The Department will strengthen reliable delivery of essential emergency and non-emergency services.

Objective(s)

- Ensure that the deployment and distribution of personnel, apparatus, and fire stations support equal coverage to all areas of the City
- Continue to utilize and train on innovative concepts and equipment to increase efficiency and reduce injuries
- Strive to recruit and retain high quality, experienced personnel by offering competitive compensation packages and a positive work environment

Timeline

- Ongoing

Performance Measurement(s)

Emergency Medical Response Times (minutes)

Performance	Calendar Year 2023	Calendar Year 2024	Calendar Year 2025
Goal of 8 minutes or less for All Ambulance Incidents			
90% benchmark 9 minutes or less	94.6%	95.0%	97.8%
50% (average) 5 minutes or less	34.3%	67.0%	72.3%

Portsmouth Fire Department exceeds the regional median response time of 10 minutes by half, with an average response time of five minutes. Emergency Medical care is rendered, and patients transported in nearly half the time of regional averages according to NH EMS data collection (seven minutes in Portsmouth compared to 12 in region average).

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
    - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
    - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
    - Public Safety – Protect the community through fire protection and crime prevention for its residents and businesses

Goal #2: The Department will enhance the safety of the City's citizens, property owners, workforce, and visitors through comprehensive education and code enforcement.

Objective(s)

- Complete plans review and permitting of 100% of construction or renovation projects involving fire protection or fire alarm features within 14 days
- Continue to complete inspections and acceptance testing for construction and renovation projects in a timely manner
- Deliver annual fire and injury prevention programs through public education with a focus on at-risk populations
- Ensure compliance with applicable fire and life safety laws, codes, and standards through regular inspections of 100% of the City's places of assembly, educational, daycare, and healthcare occupancies

Timeline

- Ongoing

Performance Measurement(s)

- 522 Inspections performed
- 421 Permits issued

  Does not include follow-up visits or consults

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
    - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
    - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
    - Public Safety – Protect the community through fire protection and crime prevention for its residents and businesses

Goal #3: The Department will provide effective, efficient, and customer-centered services.

Objective(s)

- Promote opportunities to receive honest input and feedback from citizens, business owners and elected officials on operations of the Department
- Maintain interaction and relationships with at-risk members of our community
- Identify process improvements and implement cost-saving changes

Timeline

- Ongoing

Performance Measurement(s)

- Training and recertification hours of personnel

  2025 Performance

  - 3723 hours of training and education
  - 10.2 hours daily
- The Fire Department has new software for tracking these activities and is committed to monitoring and improving these metrics moving forward to improve safety of personnel and better service delivery. This number reflects a 44% increase over training hours in the prior year.

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Public Safety – Protect the community through fire protection and crime prevention for its residents and businesses

Personnel Position Summary Schedule

Positions Full Time	**FY25**	**FY26**	**FY27**
Fire Chief	1.00	1.00	1.00
Assistant Chief	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	1.00
Fire Prevention Officer	2.00	2.00	3.00
Administrative Manager/ Budget Coordinator	1.00	1.00	1.00
Shift Captain	4.00	4.00	4.00
Shift Lieutenant	8.00	8.00	8.00
Firefighter/ Paramedic	22.00	25.00	21.00
Firefighter/ Advanced EMT	26.00	23.00	23.00
Firefighter/ EMT	0.00	0.00	4.00
Totals Full Time	**66.00**	**66.00**	**67.00**
Positions Part-Time	**FY25**	**FY26**	**FY27**
P/T Mechanic	1.00	2.00	2.00
Totals Part Time	**1.00**	**2.00**	**2.00**

2026-2027 BUDGETED POSITION AND SALARY DETAIL

FIRE DEPARTMENT

	STEP		POSITION	SALARY
ADMINISTRATION				
CONTRACT	27 H		CHIEF	169,935
CONTRACT	25/E-F		ASSISTANT FIRE CHIEF	145,426
PMA	23F		DEPUTY/ASSISTANT CHIEF	133,805
PMA	22/H		DEPUTY FIRE CHIF	137,358
PMA	15/H		ADMINISTRATIVE MANAGER	90,780
			TOTAL ADMINISTRATION	**677,304**
FIRE OFFICERS				
IAFF 4039	24M		FIRE OFFICER/PARAMEDIC - CPT	95,468
IAFF 4039	48M/10YR		FIRE OFFICER/PARAMEDIC - CPT	105,508
IAFF 4039	24M/36M		FIRE OFFICER/PARAMEDIC - CPT	102,809
IAFF 4039	48M		FIRE OFFICER/PARAMEDIC - CPT	105,379
IAFF 4039	48M		FIRE OFFICER/PARAMEDIC - CPT INSPECTOR	105,379
IAFF 4039	48M		FIRE OFFICER/AEMT - CPT INSPECTOR	105,379
IAFF 4039	36M/48M		FIRE OFFICER/PARAMEDIC - LT	90,868
IAFF 4039	48M		FIRE OFFICER/PARAMEDIC - LT	93,140
IAFF 4039	24M		FIRE OFFICER/PARADEMIC - LT	88,651
IAFF 4039	10YR/14YR		FIRE OFFICER/PARAMEDIC - LT	97,855
IAFF 4039	24m		FIRE OFFICER/PARAMEDIC - LT	88,651
IAFF 4039	10YR/14YR		FIRE OFFICER/PARAMEDIC - LT	97,855
IAFF 4039	24M		FIRE OFFICER/PARAMEDIC - LT	88,651
IAFF 4039	36M/48M		FIRE OFFICER/PARAMEDIC - LT	90,868
			TOTAL FIREFIGHTERS	**1,356,461**
FIRE FIGHTERS				
IAFF 1313	1p		FIRE FIGHTER/PARAMEDIC	56,182
IAFF 1313	2a		FIRE FIGHTER/AEMT	57,868
IAFF 1313	3A/4A		FIRE FIGHTER/AEMT	59,603
IAFF 1313	1A/2A		FIRE FIGHTER/AEMT	57,867
IAFF 1313	10P/12P		FIRE FIGHTER/PARAMEDIC	79,188
IAFF 1313	3P/4P		FIRE FIGHTER/PARAMEDIC	64,732
IAFF 1313	6A/7A		Fire Fighter/AEMT	67,084
IAFF 1313	12P/14P		FIRE FIGHTER/PARAMEDIC	87,283
IAFF 1313	3P/4P		FIRE FIGHTER/PARAMEDIC	64,372
IAFF 1313	6A/7A		FIRE FIGHTER/AEMT	65,130
IAFF 1313	5P/6P		FIRE FIGHTER/PARAMEDIC	68,292
IAFF 1313	14A		FIRE FIGHTER/AEMT	80,818
IAFF 1313	12A/14A	**	FIRE FIGHTER/AEMT	80,818
IAFF 1313	2A/3A		FIRE FIGHTER/AEMT	59,603
IAFF 1313	14A		FIRE FIGHTER/AEMT	80,818
IAFF 1313	2P/3P		FIRE FIGHTER/PARAMEDIC	64,372
IAFF 1313	4A/5A		FIRE FIGHTER/AEMT	61,391
IAFF 1313	2A/3P		FIRE FIGHTER/PARAMEDIC	57,867
IAFF 1313	6P/7P		FIRE FIGHTER/PARAMEDIC	72,450
IAFF 1313	9P		FIRE FIGHTER/PARAMEDIC	76,863
IAFF 1313	4P/5P		FIRE FIGHTER/PARAMEDIC	68,292
IAFF 1313	12P/14P		FIRE FIGHTER/PARAMEDIC	83,127
IAFF 1313	14P		FIRE FIGHTER/PARAMEDIC	87,283
IAFF 1313	2A		FIRE FIGHTER/AEMT	57,867
IAFF 1313	1A/2A		FIRE FIGHTER/PARAMEDIC	56,182
IAFF 1313	4A/5A		FIRE FIGHTER/AEMT	61,391
IAFF 1313	14A		FIRE FIGHTER/AEMT	80,818
IAFF 1313	4A/5A		FIRE FIGHTER/AEMT	61,391
IAFF 1313	14A		FIRE FIGHTER/AEMT	80,818
IAFF 1313	9P/10P		FIRE FIGHTER/PARAMEDIC	76,863
IAFF 1313	1A/2A		FIRE FIGHTER/AEMT	56,182
IAFF 1313	2A/3A		FIRE FIGHTER/AEMT	59,603
IAFF 1313	1A/2A		FIRE FIGHTER/PARAMEDIC	56,182
IAFF 1313	5A		FIRE FIGHTER/AEMT	61,391
IAFF 1313	8p		FIRE FIGHTER/PARAMEDIC	72,450
IAFF 1313	14A		FIRE FIGHTER/AEMT	80,818
IAFF 1313	3P/4P		FIRE FIGHTER/PARAMEDIC	66,303
IAFF 1313	3P/4P		FIRE FIGHTER/PARAMEDIC	56,303
IAFF 1313	6P/7P		FIRE FIGHTER/PARAMEDIC	70,340
IAFF 1313	14P		FIRE FIGHTER/PARAMEDIC	87,283
IAFF 1313	2A/3A		FIRE FIGHTER/AEMT	59,603
IAFF 1313	14P		FIRE FIGHTER/PARAMEDIC	87,283
IAFF 1313	6P/7P		FIRE FIGHTER/PARAMEDIC	72,450
IAFF 1313	9P		FIRE FIGHTER/PARAMEDIC	76,863
IAFF 1313	5A		FIRE FIGHTER/AEMT	63,232
IAFF 1313	4P/5P		FIRE FIGHTER/PARAMEDIC	66,303
IAFF 1313	14A		FIRE FIGHTER/AEMT	80,818

2026-2027 BUDGETED POSITION AND SALARY DETAIL

	STEP	POSITION	SALARY
FIRE DEPARTMENT			
IAFF 1313	3P/4P	FIRE FIGHTER/AEMT	64,372
		TOTAL FIREFIGHTERS	**3,314,413**
		P/T Mechanic	129,703
		P/T Fire Alarm	75,223
		P/T Administrative Asst.	113,354
		TOTAL CIVILIAN PERSONNEL	**318,281**
		TOTAL ALL PERSONNEL	**3,632,694**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
FIRE DEPARTMENT					
FIRE FIGHTERS					
01-741-570-00-125-414					
011041	SALARIES UNIFORM PERSONNE	4,664,845	4,484,104	4,798,408	4,773,280
012033	PT SALARIES-VEHICLE MAINT	27,479	36,196	27,479	37,479
014031	O/T EMERGENCY RECALL	543,498	486,252	553,498	543,498
014032	O/T EARNED TIME LV COVERA	805,350	827,287	815,350	805,350
014033	O/T DISABILITY LEAVE COVE	86,100	381,687	99,100	86,100
014034	O/T WORKERS COMP COVERAGE	84,000	1,476	84,000	84,000
014042	O/T-EDUCATION	84,000	71,353	94,000	84,000
015001	LONGEVITY	25,259	22,920	25,816	25,533
017001	HOLIDAY PREMIUM PAY	223,462	213,235	229,166	228,548
018031	CERTIFICATION STIPEND	414,459	396,660	408,474	414,459
021001	INSURANCE-HEALTH	780,811	780,811	813,371	906,095
021101	INSURANCE-DENTAL	71,766	62,104	75,354	76,204
021501	INSURANCE-LIFE	10,076	6,162	10,365	10,310
021601	INSURANCE-DISABILITY	17,260	13,222	17,754	17,661
022501	MEDICARE	101,506	97,458	104,071	102,993
023003	RET-FIREFIGHTER	2,112,431	2,089,875	2,080,550	2,058,877
036001	PROF SERVICE-CLEANING	18,254	25,386	28,064	31,009
039071	FIRE PREVENTION	5,000	3,696	5,000	5,000
054050	TRAINING	26,500	11,782	26,500	26,500
068001	CLOTHING ALLOWANCE	42,000	37,294	42,000	42,000
068003	PROTECTIVE CLOTHING	25,000	47,857	25,000	25,000
074001	EQUIPMENT	9,000	66,806	11,500	9,000
TOTAL		**10,178,056**	**10,163,624**	**10,374,820**	**10,392,896**
AMBULANCE					
01-741-580-00-125-414					
039003	PROF/SERVICES-LICENSING	3,250	1,826	3,250	3,250
043015	REPAIRS-FIRE EQUIPMENT	12,580	26,504	12,580	16,580
054050	TRAINING	42,000	44,273	42,000	42,000
061002	MISCELLANEOUS SUPPLIES	46,000	36,388	46,000	46,000
074001	EQUIPMENT	2,000	61,740	2,000	2,000
Ambulance		**105,830**	**170,730**	**105,830**	**109,830**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
FIRE ADMINISTRATION					
01-741-610-00-125-414					
011001	REGULAR SALARIES	521,552	530,834	593,061	701,387
011061	INSURANCE REIMBURSEMENT	192,529	165,414	225,938	240,696
012041	COMMISSIONER STIPEND	3,600	3,600	3,600	3,600
015001	LONGEVITY	7,164	7,164	9,006	9,006
016001	LEAVE AT TERMINATION	120,084	120,084	120,084	120,084
021001	INSURANCE-HEALTH	112,011	112,011	116,682	129,984
021101	INSURANCE-DENTAL	6,918	5,868	7,264	7,344
021501	INSURANCE-LIFE	1,127	761	1,254	1,471
021601	INSURANCE-DISABILITY	1,930	1,630	2,149	2,519
022001	SOCIAL SECURITY	6,049	5,921	6,234	5,963
022501	MEDICARE	10,530	10,041	12,107	13,052
023001	RETIREMENT	12,713	11,648	15,185	11,803
023003	RET-FIREFIGHTER	131,948	134,837	143,417	174,111
026002	INSURANCE-WORKERS COMP	553,165	553,165	597,418	403,013
031001	PROF SERVICES-ENERGY CONT	38,000	16,084	38,000	38,000
034103	TELEPHONE	32,500	33,258	33,180	33,180
034104	CELLULAR PHONES	15,000	16,092	15,000	15,000
034206	SOFTWARE-ANNUAL MAINT	35,000	26,541	35,000	35,000
035001	PROF SERVICE-MEDICAL EXAM	10,000	9,401	10,000	10,000
039070	PROFESSIONAL SERVICES	1,000	2,855	1,000	1,000
041002	ELECTRICITY	55,000	70,161	59,000	58,500
041101	NATURAL GAS	35,000	29,557	35,000	35,000
041205	WATER /SEWER FEES	18,720	15,800	20,000	18,720
043001	REPAIRS-STRUCTURAL	27,000	23,958	27,000	30,000
043012	REPAIRS-COMMUNICATION	11,000	5,335	11,000	11,000
043018	REPAIRS-EQUIPMENT	23,500	20,328	23,500	23,500
043019	REPAIRS-SCBA	7,000	4,918	7,000	7,000
043021	REPAIRS-FIRE ALARM SYS	5,000	1,451	5,000	5,000
043024	REPAIRS-VEHICLE	110,000	143,254	110,000	145,000
044006	PRINTING LEASE/MAINT	4,000	3,456	6,000	4,000
053001	ADVERTISING	500	88	500	500
054051	EDUCATION	4,000	4,000	4,000	4,000
055050	PRINTING	250	761	250	250
056001	DUES PROFESSIONAL ORGANIZ	3,000	2,019	3,000	3,000
056005	DUES REGIONAL HAZMAT TEAM	10,901	7,354	10,901	10,901
057101	TRAVEL AND CONFERENCE	5,000	581	5,000	5,000
061002	MISCELLANEOUS SUPPLIES	15,000	8,608	15,000	15,000
061003	MEETING SUPPLIES	300	-	300	300
062001	OFFICE SUPPLIES	5,000	2,914	5,000	5,000
062501	POSTAGE	1,000	828	1,000	1,000
063601	DIESEL FUEL	65,400	45,683	65,400	65,400
064001	JANITORIAL SUPPLIES	7,000	8,303	7,000	7,000
067001	BOOKS & PERIODICALS	200	-	200	200
068001	CLOTHING ALLOWANCE	1,350	1,350	1,350	1,350
068002	CLOTHING	14,700	9,985	14,700	17,700
075001	FURNITURE AND FIXTURES	6,000	19,754	6,000	6,000
091005	TRANSFER FROM PARKING	(25,000)	(25,000)	(25,000)	(25,000)
Fire Administration		**2,223,641**	**2,172,653**	**2,403,680**	**2,411,534**
FIRE	Total	**12,507,527**	**12,507,007**	**12,884,330**	**12,914,260**

Emergency Management

Did you know?

- City staff, led by Fire Chief McQuillen, completed a comprehensive review and update this past year of the City's Continuity of Operations Plan (COOP)? The COOP is designed to help maintain the continuity of essential operations/functions during various scenarios or events, including emergencies such as fire, storm, and natural disasters, terrorist activities, power outages, or other short or long-term disruptions in the physical environment in which employees or equipment operates. This Plan is intended to help preserve and restore essential functions of the City of Portsmouth when its essential facilities or other infrastructure is subject to a crisis or actual or threatened loss of capacity.
- The City's Hazard Mitigation Plan and Emergency Operations Plan are reviewed and updated annually and maintained by the Emergency Management Team for accuracy and to ensure each plan is still serving the City's Emergency Management needs?

Department Budget Comments

The FY27 proposed budget for Emergency Management is $20,896, which represents a flat budget.

Budget expenses would increase dramatically in the event of an actual emergency. Currently, the EMO and the Health Department are taking advantage of grants and State funding sources to offset operational and planning expenses.

The EMO utilizes budget funds to augment State funding for emergency plans along with our primary and secondary EOC. The EOC is tested monthly to ensure operational readiness status and has the ability to allow Government to function effectively in times of an emergency.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
EMERGENCY MANAGEMENT				
OVERTIME	6,000	2,633	6,000	6,000
RETIREMENT	1,980	799	4,664	4,664
OTHER BENEFITS	100	37	232	232
OTHER OPERATING	10,000	4,448	10,000	10,000
TOTAL	18,080	7,917	20,896	20,896

Programs and Services

Organization and Preparedness

- Serve as the coordinating agency for Citywide emergency preparedness for natural and man-made disasters
- Organize, administer, and attend training sessions designed to fulfill the mission
- Publish and disseminate materials and emergency response plans to appropriate agencies and first responders

Goals and Objectives

Goal #1: Maintain and revise local emergency response plans to meet federal requirements for grant funding and emergency preparedness.

Objective(s)

- Assist in maintaining school emergency plans
- Maintain the City's Emergency Operations, Hazard Mitigation, and Continuity of Operation Plans
- Develop long-range recovery plans to address natural, technological, and terrorism hazards

Timeline

- Ongoing

Performance Measurement(s)

- City Staff reviewed and completed new Emergency Operations Plan, and Hazard Mitigation Plans and both were adopted by the City Council and approved by NH HSEM & FEMA in FY2025.

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
    - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Goal #2: Ensure readiness of the City's Emergency Management team to respond to, coordinate, and mitigate emergencies of a magnitude that would require activation of the Emergency Operations Center.

Objective(s)

- Participate in monthly Emergency Services/Management meetings
- Provide training for all members of the Emergency Operations Staff
- Participate in drills and graded exercises for Seabrook Station Emergency Planning Zone

Timeline

- Ongoing

Performance Measurement(s)

- Participated in biennial Radiological Emergency Preparedness exercises designed to respond to emergencies originating at Seabrook Nuclear Power Plant. The group will participate again in FY27

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
    - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Portsmouth Emergency Management Team

Emergency Management Director – Karen Conard, City Manager
Emergency Management Coordinator - William McQuillen, Fire Chief

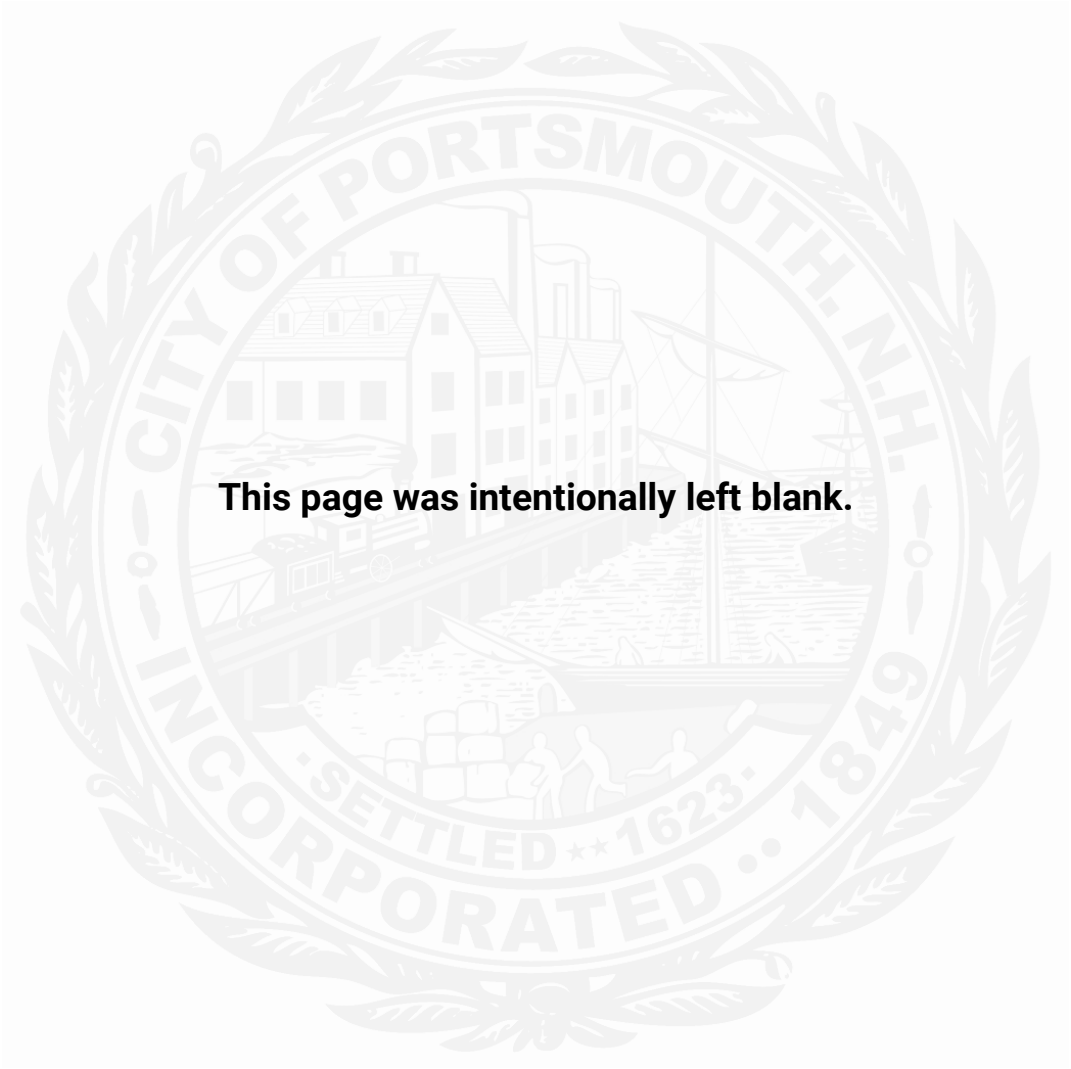
City Representatives
Fire – Jason Gionet
Police – Mark Newport
Public Works – Peter Rice
Schools – Zach McLaughlin
Human Resources – Kelly Harper
Health – Kim McNamara

Additional Resource Agencies
NH Homeland Security & Emergency Management Portsmouth Regional Hospital
Portsmouth Housing Authority
American Red Cross
Community Development Services
Community Resource Network
Families First
Foundation for Seacoast Health
Pease – NH Air National Guard
United Way of Greater Seacoast
Ham Radio Operators
Police & Fire Departments from Greenland, New Castle, Newington, North Hampton, and Rye

FY27 BUDGETED POSITION AND SALARY DETAIL

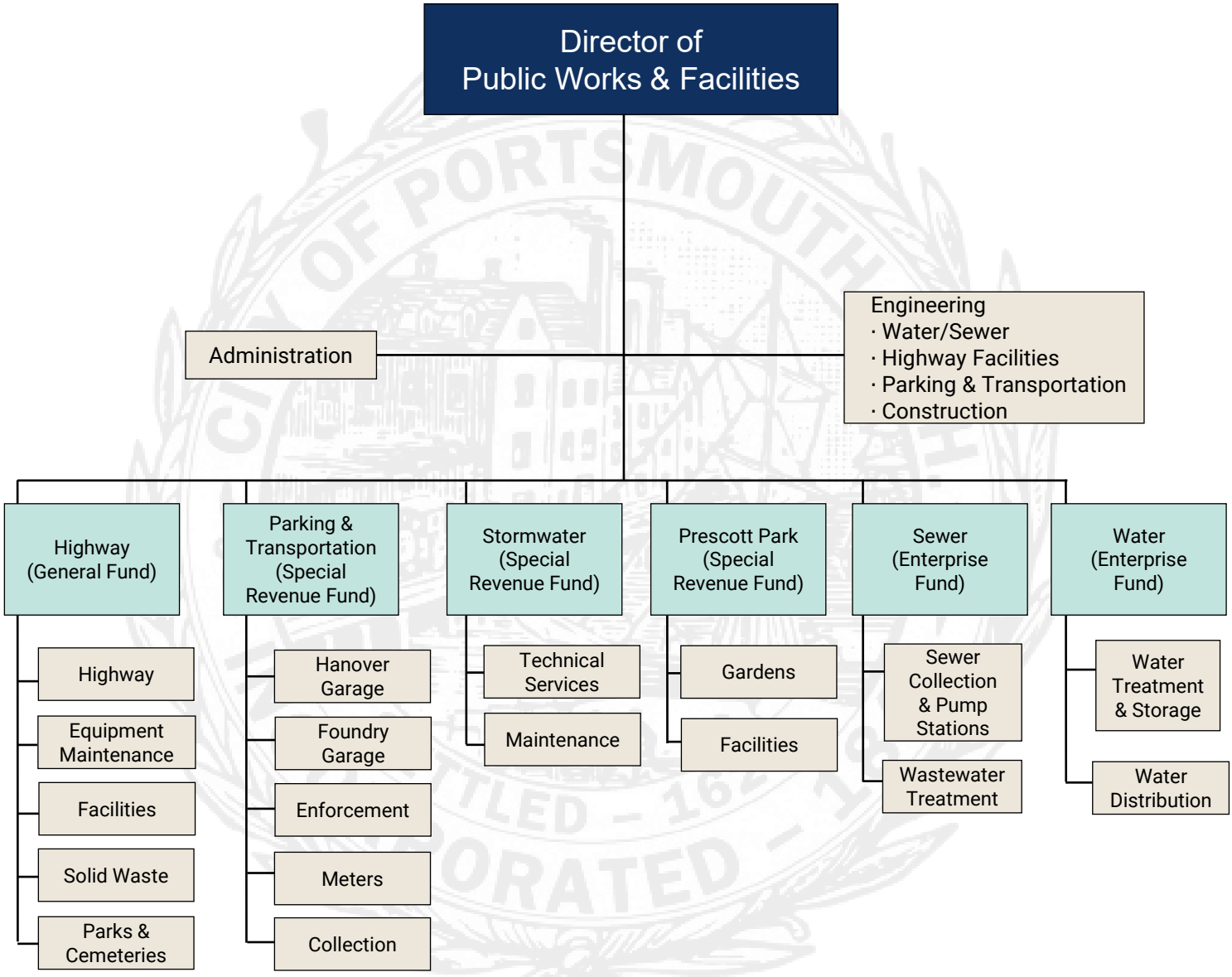
STEP	POSITION	SALARY
EMERGENCY MANAGEMENT		
	FIRE CHIEF	
	EMERGENCY MANAGEMENT STIPEND	10,000
	SUBTOTAL DEPARTMENT	**10,000**
	FY27 PROJECTED GRANT/EXTERNAL FUNDING	**(10,000)**
	TOTAL FULL TIME	**0**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
EMERGENCY MANAGEMENT					
01-744-590-00-100-416					
014041	OVERTIME	6,000	2,633	6,000	6,000
022501	MEDICARE	100	37	232	232
023003	RET-FIREFIGHTER	1,980	799	4,664	4,664
034103	TELEPHONE	1,000	4,448	1,000	1,000
043032	GENERATOR MAINTENANCE	5,000	-	5,000	5,000
061002	MISCELLANEOUS SUPPLIES	3,000	-	3,000	3,000
068038	PPE	1,000	-	1,000	1,000
EM	**Total**	**18,080**	**7,917**	**20,896**	**20,896**



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Department of Public Works
Highway Division
(General Fund)



Department Mission

To provide municipal Public Works functions for the benefit of our citizens, businesses, and visitors in an efficient, sustainable, and cost-effective manner within budgetary appropriations.

Department of Public Works

Services Overview

- Administration
- Engineering
- Building Administration
- Rubbish Removal and Disposal
- Highway and Street Maintenance
- Snow Removal
- Sidewalks
- Bridge Repairs
- Equipment Maintenance Facility
- Trees and Greenery Program
- Mosquito Control
- Parks and Cemeteries



Did you know?

The Department of Public Works is in the early stages of transitioning to a toter-based, mechanized waste collection system that improves efficiency while enhancing worker safety?

Department Budget Comments

The proposed FY27 budget for the Public Works Highway Division is $8,253,953, reflecting an overall increase of $72,027 or 0.88%. This modest increase is primarily the result of a strategic realignment of Facilities Division staffing, with portions of staff costs redistributed across other Public Works divisions to more accurately reflect the facility support services provided to water, sewer, parking, and other operations.

This restructuring improves operational support, reduces departmental silos, and allows specialized staff to be shared across multiple DPW divisions. By aligning staffing costs with the services delivered and consolidating facility support functions, the Department is able to operate more efficiently while generating savings for the General Fund and maintaining current service levels.

Recycling and Solid Waste

The Department of Public Works will be phasing in advanced, mechanized collection methods to improve operational efficiency, enhance employee safety, and improve service quality within the Solid Waste Division. These efforts are designed to optimize staffing levels while creating a safer, cleaner, and more consistent collection process. The transition to a toter-based collection system will be implemented gradually over several years, aligning with the long-term industry standard for modern solid waste operations.

The recycling market has experienced a significant increase in tipping fees through FY26, with the average rate rising to $157 per ton, the highest level in more than ten years. The Department will continue to closely monitor market conditions and adjust where feasible to help mitigate cost impacts.

Beginning in January 2026, the State has implemented a new Solid Waste Surcharge under RSA 149-R:5. This fee applies to waste hauled to all state-permitted landfills. While we will have to pay this fee initially, the RSA allows communities to request reimbursement from the State for this expense.

The FY27 budget also reflects a $21,000 decrease in yard waste disposal costs due to lower overall tonnage. This adjustment better aligns the budget with current trends.

Facilities

The FY27 Public Works budget reflects continued investment in facilities to support the Department's diverse and expanding needs. These operating funds account for 26% of the Public Works overall budget and 24% of total staffing costs.

The Indoor Pool Professional Services account has been increased to more accurately reflect the ongoing cost of professional locker-room cleaning services. The City Hall Plumbing and Air Conditioning Repairs accounts have also been increased due to rising service costs and the frequency of necessary repairs.

Utility accounts, including Public Works Electricity and Water/Sewer, have risen to align with projected usage associated with facility additions and operational demands. Additionally, the Outdoor Pool Professional Services account has been adjusted to better align with pool house cleaning costs.

The Department remains committed to maintaining and improving City facilities to ensure they effectively support the delivery of services to the community.

Highway Road Maintenance

Highway road maintenance is budgeted based on the Annual Pavement Condition Report, which grades the condition of the City's roadways. The City's Pavement Condition Index's estimated average is 81 out of 100. The bulk of road maintenance funding is through the City's Capital Improvement Plan.

Outreach and Service Enhancement

Public Works and its Highway Division continue to expand the use of web-based tools to improve service delivery, transparency, and communication with residents. Online permitting through OpenGov allows applicants to conveniently submit and track requests for blasting, flagging, excavation, Memorial Bridge lighting, encumbrances, and driveway permits, helping to streamline processes and reduce administrative delays.

The Department also utilizes the Click N' Fix platform to receive, track, and respond to service requests. Accessible through the City's website and a smartphone application, Click N' Fix allows residents to quickly report issues or maintenance needs throughout the City. In addition to improving communication, the platform provides valuable operational data that helps the Department monitor response times, evaluate service performance, and better align staffing and resources with community needs. Insights from the system have supported improvements to several Highway Division programs, including tree maintenance and solid waste services, leading to more efficient operations and enhanced service delivery.

Summary

The FY27 Highway Division budget within the Department of Public Works reflects a modest overall increase of 0.88% and is designed to maintain existing service levels while improving operational efficiency across division responsibilities. This budget does not expand programs or services but instead focuses on strategically aligning staff resources to better utilize employee expertise across facilities and operational areas.

A key component of the FY27 budget is the realignment of staff assignments within the Facilities and Highway operations to support more efficient service delivery. By leveraging staff members' specialized

skills and experience, the Department is improving coordination of maintenance activities and ensuring that facility needs are addressed in a more timely and effective manner.

Several operating accounts were also adjusted downward to better reflect historical spending trends and updated cost forecasts. These reductions help ensure that the budget more accurately represents anticipated expenditures while maintaining flexibility to meet operational needs.

The primary increases within the FY27 budget occur in building maintenance accounts. These adjustments provide additional support for routine maintenance and necessary repairs across the City's aging municipal facilities. With over 400,000 square feet of buildings under Department oversight, continued investment in preventative maintenance and timely repairs is essential to preserving infrastructure, avoiding larger capital costs in the future, and ensuring safe and reliable facilities for City staff and the public.

Overall, the FY27 budget emphasizes responsible financial management, operational efficiency, and the continued upkeep of municipal facilities while maintaining current levels of service for the community.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
DEPARTMENT OF PUBLIC WORKS - HIGHWAY DIVISION				
SALARIES	3,352,378	3,135,466	3,430,336	3,297,594
PART-TIME SALARIES	65,000	42,734	101,729	101,905
OVERTIME	359,000	449,409	368,043	368,000
LONGEVITY	34,617	32,113	26,387	21,298
RETIREMENT	506,835	487,298	487,672	470,223
OTHER BENEFITS	293,942	271,620	301,579	291,134
Contractual Obligations	*4,611,772*	*4,418,640*	*4,715,746*	*4,550,154*
TRAINING/EDUCATION/CONFERENCES	21,800	18,325	25,950	26,300
ELECTRICITY	226,000	236,434	238,531	241,665
NATURAL GAS	85,518	76,367	80,912	97,415
GASOLINE	190,000	161,388	190,000	182,425
CONTRACTED SERVICES	440,650	428,999	421,100	515,650
ROAD MAINTENANCE & STRIPING PROGRAM	168,100	192,250	171,379	183,100
RECYCLING	275,000	204,380	240,000	240,000
SOLID AND YARD WASTE	571,650	502,787	571,900	551,000
PROFESSIONAL ORGANIZATION DUES	5,000	2,096	5,000	5,000
SOFTWARE/COMPUTER MAINTENANCE	28,883	28,915	29,668	34,000
OTHER OPERATING	1,014,516	1,366,730	1,072,730	1,203,900
TRANSFER TO STORMWATER	351,628	351,628	419,010	423,344
Other Operating	*3,378,745*	*3,570,297*	*3,466,180*	*3,703,799*
TOTAL	7,990,517	7,988,937	8,181,926	8,253,953

Programs and Services

Administration - Provide overall guidance and direction of work tasks and division resources, supervision of outside consultant/contractor work, and development of special projects.

- Supervise all Public Works functions
- Issue Excavation, Flagging, Blasting, and Driveway Permits
- Oversee Accounts Payable/Receivable
- Negotiate and Bid Utilities: Electric, Natural Gas, and Fuel
- Administer Traffic Control Permits



Engineering - Supply engineering services (design, contract documents, and construction inspection) for all City Public Works projects, which include water, sewer, stormwater, highway, public facilities, and transportation divisions. Provide engineering assistance to other City departments.

Building Administration - Responsible for cleaning, utilities, and maintaining municipal buildings and facilities, including the Community Campus, Municipal Complex, Public Works Facility, Library, Spinnaker Point, Portsmouth Senior Activity Center, Hanover Parking Garage, Foundry Garage, and the Indoor and Outdoor Pools. The Highway Division also assists with capital projects at City-owned facilities that include the Players Ring Theater, Portsmouth Historical Society Building, Prescott Park, Sherburne School, Pontine Theater, and South Meeting House. Overall, the Department maintains over 400,000 sq. ft. of buildings, and assists with the Fire, Police, and School facilities.

- Custodial Services
- Carpentry
- Plumbing
- Pool/Spa Technician Services
- Electrical
- HVAC



Solid Waste Removal and Disposal - Collect, transport, process, and dispose of residential waste, recyclables, and compostables. Curbside collection is provided to over 5,500 households, as well as drop-off collection at the residential Recycling Center on Peverly Hill Road. Approximately 10,000 tons of materials are collected annually. Approximately 6,000 tons of the City's waste is landfilled, 2,000 tons are composted, and over 2,000 tons are recycled.

- Bulky waste collection/disposal
- Yard waste collection/disposal

- Household Hazardous Waste Collection Days
- Curbside rubbish collection/disposal
- Curbside recycling collection/disposal
- Appliances and CFC (freon) removal
- Electronics recycling
- Tire/Battery recycling
- Motor oil and cooking oil recycling
- Books, clothing, eyewear, and footwear
- Bicycle re-use/recycling
- Food waste composting
- Mobility devices (i.e., crutches)



Highway and Street Maintenance - Provide maintenance of approximately 105 miles of City roadways (including Pease Tradeport roads) and 91 miles of sidewalks.

- Traffic line markings
- Traffic sign maintenance
- Traffic signal maintenance
- Weed control
- Pavement patching



Snow Removal - Clear and remove snow and ice from City roadways, sidewalks, and parking facilities.

Sidewalks - Repair and maintain over 91 miles of City sidewalks (brick, concrete, asphalt, and stone).

Bridge Repairs - Maintain 15 City bridges and implement the recommendations of the Bridge Evaluation Program.

Equipment Maintenance Facility - Maintain and repair the City's equipment fleet, which includes lawnmowers, automobiles, pick-up trucks, small and large dump trucks, heavy equipment, and specialized equipment.

Tree Program - Provide maintenance, trimming, or removal/replacement services for public trees in coordination with the Trees and Greenery Committee.

Mosquito Control – Contract for mosquito control services, which includes biological monitoring of pest and disease vector mosquito species, hydrological parameters of wetland mosquito breeding habitats, and effectiveness of larvicide applications.

- Organic larviciding program
- Organic adulticiding program as needed

Parks and Cemeteries - Provide maintenance for 24 playgrounds, parks/ballfields, and eight historic cemeteries.

- Grass cutting
- Leaf and debris removal
- Organic ballpark turf spraying
- Organic turf growth retardant
- Field setups for seasonal sporting events
- Cemetery restoration
- Playground equipment repair and maintenance



Goals and Objectives

Goal #1: Maintain and improve the City's infrastructure and meet local, state, and federal regulations.

Objective(s)

- Incorporate the City Council's adopted Complete Streets policy into future roadway and sidewalk upgrades
- Continue to incorporate pavement management, storm drainage, and sidewalk data into a Geographic Information System
- Continue to implement the recommendations of the pavement management system for streets and sidewalks in conjunction with the Water and Sewer master plans
- Enhance the general appearance and conditions of the central business district through the installation of trees, lights, benches, trash receptacles, and pedestrian ways
- Continue master plans for stormwater management and municipal facilities for compliance with federal rules and regulations

Timeline

- Ongoing

Performance Measurement(s)

Pavement Management Index

	FY24	FY25	FY26 (Est)	FY27 (Proj)
Goal	78	80	80	81
Actual	82	81		

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #2: Provide an elevated level of service in a cost-effective and efficient manner for municipal operations.

Objective(s)

- Improve the efficiency of facility maintenance services to extend the useful life of facilities and improve building aesthetics
- Provide training and instruction for the most efficient use of equipment and tools to improve overall departmental efficiency and optimize operational costs
- Continue to refine the operations of the solid waste program to minimize collection and disposal costs
- Continue to implement additional energy-saving methods and equipment
- Continue to enhance the effectiveness of the recycling program
- Continue to replace traffic signalization equipment to improve intersection traffic flow and safety for both vehicles and pedestrians

Timeline

- Ongoing

Performance Measurement(s)

CO2 Reduced Through Recycling

	FY24	FY25	FY26 (Est)	FY27 (Proj)
Total Tonnage Collected	2,284	2,241	2,300	2,300
Metric Tons CO2 Emissions Prevented Through Recycling	7,194	7,062	7,245	7,245

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - Finance – Maintain financial stability
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #3: Increase public outreach and solicitation of public input.

Objective(s)

- Continue to improve public awareness on how to access Highway Division services
- Maintain the Division's website presence with up-to-date and accurate information
- Take opportunities to solicit public input to better inform decision-making
- Review the timeliness of response to public inquiries

Timeline

- Ongoing

Performance Measurement(s)

Click N' Fix Requests Completed

FY24	FY25 (Est)	FY26 (Est)	FY27 (Proj)
1,093	1,322	1,233	1,250

Participation in Citywide Neighborhood Committee meetings

FY24	FY25 (Est)	FY26 (Est)	FY27 (Proj)
3	3	3	3

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency

Goal #4: Continue to explore and implement sustainable practices when feasible.

Objective(s)

- Work with other Departments to support the implementation of sustainable practices
- Continue to explore and implement, when practicable, environmentally sustainable public works operations
- Review the timeliness of response to public inquiries

Timeline

- Ongoing

Performance Measurement(s)

Number of Trees Planted

	FY24	FY25	FY26 (Est)	FY27 (Proj)
Trees Planted	155	160	155	160
Cost	$19,576	$28,500	$28,000	$28,500
In FY19, staff assumed responsibility for planting operations. The City realized ~$15,000 in savings, while tree planting increased from ~30/year to ~100/year. Costs do not reflect staff time.				

Application of Compost Tea

	FY24	FY25	FY26 (Est)	FY27 (Proj)
Treated	355 Trees	360 Trees	400 Trees	400 Trees
Avoided Cost Estimate	Previous bid for Organic Management ~$269,000			
Additional Benefits	No environmental impact, benefits the soil biology, mammals, and fish in the Piscataqua River (also applied to planters and pits)			

Yard Waste/Composting

	FY24	FY25	FY26 (Est)	FY27 (Proj)
Total Tonnage Collected	1,616	1,200	1,300	1,400

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Preserving Sense of Place – Protect and enhance Portsmouth's character by nurturing a healthy community, preserving natural and built environments, promoting resiliency, and expanding solar energy use.
- Organizational Goals Addressed:
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community
  - Public Safety – Protect the community through fire protection and crime prevention for its residents and businesses

Operational Measurements

	FY24	FY25	FY26 (Est)	FY27 (Proj)
Solid Waste Disposal				
Total Tonnage Collected	9,755	9,356	9,500	9,800
Curbside Collection of Municipal Solid Waste				
Total Tonnage Collected	3,923	3,975	4,000	4,000

Personnel Position Summary Schedule

Positions Full Time	FY25	FY26	FY27
Director of Public Works & Facilities	0.70	0.25	0.25
Operations Director II	-	0.25	0.25
Operations Director	0.25	-	-
General Foreman	1.00	1.00	1.00
Administrative Manager	0.50	0.50	0.50
Administrative Assistant II	0.35	0.50	0.50
Communications and Digital Specialist	-	-	0.25
Operational Support Coordinator	0.25	0.25	0.25
Special Project Coordinator	0.25	-	-
Construction Technician Supervisor	1.00	-	-
Facilities Director	0.25	0.25	0.25
Project Manager: Operations and Engineering	-	0.25	0.25
Technical Wastewater Operations Manager	-	-	0.25
Facilities Project Manager	-	0.25	-
Project Manager	-	0.05	0.25
Facility Foreman	1.00	1.00	0.25
Custodial Foreman	1.00	1.00	1.00
Utility Mechanic - Pool Technician	1.00	1.00	-
Master Carpenter	1.00	1.00	0.40
Laborer	9.00	9.00	7.00
Custodian	8.00	9.00	8.00
Custodian Leadman	1.00	1.00	1.00
Truck Driver II	4.00	5.00	5.00
Recycling Truck Driver	1.00	1.00	1.00
Truck Driver I	4.00	3.00	2.00
Sanitation Laborer	6.00	6.00	6.00
Highway Foreman	1.00	1.00	1.00
Assistant Foreman: Highway	1.00	1.00	1.00
Equipment Operator I	2.00	2.00	2.30
Utility Mechanic	2.00	2.00	4.80
Fleet General Foreman	0.30	0.30	0.30
Equipment Maintenance Foreman	-	0.30	0.30
Lead Mechanic	0.30	-	-
Equipment Mechanic	0.90	0.90	0.60
Office Manager II	0.30	0.30	0.30
Equipment Mechanic Assistant	0.30	0.30	0.30
Arborist Foreman	1.00	1.00	1.00
Arborist Technician	1.00	1.00	1.00
Assistant Foreman - Parks & Greenery	1.00	1.00	1.00
Parks and Greenery Foreman	1.00	1.00	1.00
Totals Full Time	**53.65**	**53.65**	**50.55**
Positions Part-Time	**FY25**	**FY26**	**FY27**
Regulatory Counsel	-	0.05	0.05
Number of seasonal part-time positions varies.			
Totals Part Time	**-**	**0.05**	**0.05**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP		POSITION	SALARY
DEPARTMENT OF PUBLIC WORKS - HIGHWAY DIVISION				
ADMINSTRATION				
NON GRADE 26	H	⑦	DIRECTOR OF PUBLIC WORKS AND FACILITIES	41,687
NON GRADE 24	D	⑦	OPERATIONS DIRECTOR II	34,432
SMA GRADE 16	H		FOREMAN IV	103,314
NON GRADE 15	5.5F/6.5G	⑦	ADMINISTRATIVE MANAGER	23,840
NON GRADE 15	7.5C/4.5D	⑦	ADMINSTRATIVE MANAGER	21,606
PMA GRADE 13	6D/6E	⑦	BUSINESS ADMINISTRATOR	20,723
PMA GRADE 11	E	⑦	ADMINISTRATIVE ASSISTANT II	19,275
PMA GRADE 9	C	⑦	OPERATIONAL SUPPORT COORDINATOR	15,874
NON GRADE 7	B	⑦	COMMUNICATIONS AND DIGITAL SPECIALIST	13,779
			EDUCATION STIPENDS	475
			ON CALL	0
			TOTAL ADMINISTRATION FULL TIME	**295,005**
NON GRADE 28	H	⑭	REGULATORY COUNSEL (26 HOURS/WEEK)	5,975
			TOTAL ADMINISTRATION PART TIME	**5,975**
ENGINEERING				
PMA GRADE 21	H	⑦	PROJECT MANAGER - ENGINEERING & OPERATIONS	32,769
PMA GRADE 16	6B/6C	⑦	PROJECT MANAGER	21,730
			TOTAL ENGINEERING FULL TIME	**54,499**
FACILITIES ADMINISTRATION				
PMA GRADE 21	1E/11F	⑦	FACILITIES DIRECTOR	31,548
PMA GRADE 21	G	⑦	TECH WASTEWATER OPERATIONS MANAGER	32,126
SMA GRADE 14	3E/9F	⑦	FOREMAN II	22,534
SMA GRADE 14	7.5D/4.5E		FOREMAN II	86,803
1386A GRADE 13	E	⑯	MASTER CARPENTER	30,149
1386A GRADE 7	E	⑯	UTILITY MECHANIC	22,550
1386A GRADE 7	E	⑯	UTILITY MECHANIC	22,550
1386A GRADE 5	F		CUSTODIAN	52,589
1386A GRADE 5	E		CUSTODIAN	51,181
1386A GRADE 5	E		CUSTODIAN	51,181
1386A GRADE 5	E		CUSTODIAN	51,181
1386A GRADE 5	2D/10E		CUSTODIAN	50,775
1386A GRADE 5	3D/9E		CUSTODIAN	50,572
			ON CALL	14,040
			TOTAL FACILITIES ADMINISTRATION FULL TIME	**569,779**
			CONSTRUCTION OPERATIONS DIRECTOR	30,000
			TOTAL FACILITIES ADMINISTRATION PART TIME	**30,000**
CITY HALL				
1386A GRADE 8	E		CUSTODIAN LEADMAN	59,214
1386A GRADE 5	E		CUSTODIAN	51,181
1386A GRADE 5	E		CUSTODIAN	51,181
			ON CALL	9,360
			TOTAL CITY HALL FULL TIME	**170,936**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP		POSITION	SALARY
DEPARTMENT OF PUBLIC WORKS - HIGHWAY DIVISION				
SOLID WASTE				
1386A GRADE 7	G		TRUCK DRIVER II	59,519
1386A GRADE 7	E		TRUCK DRIVER II	56,376
1386A GRADE 7	F		TRUCK DRIVER II	57,926
1386A GRADE 7	F		TRUCK DRIVER II	57,926
1386A GRADE 7	E		RECYCLING TRUCK DRIVER	56,376
1386A GRADE 6	E		SANITATION LABORER	53,717
1386A GRADE 6	7D/5E		SANITATION LABORER	52,225
1386A GRADE 6	E		SANITATION LABORER	53,717
1386A GRADE 6	E		SANITATION LABORER	53,717
1386A GRADE 6	10D/2E		SANITATION LABORER	51,585
1386A GRADE 6	E		SANITATION LABORER	53,717
1386A GRADE 5	G		LABORER	54,035
			ON CALL	1,950
			TOTAL SOLID WASTE FULL TIME	**662,786**
STREET MAINTENANCE/ SNOW REMOVAL				
SMA GRADE 15	3E/9F		FOREMAN III	94,607
1386A GRADE 13	E		ASSISTANT FOREMAN	75,372
1386A GRADE 7	E		UTILITY MECHANIC	56,376
1386A GRADE 7	E		UTILITY MECHANIC	56,376
1386A GRADE 6	E		TRUCK DRIVER I	53,717
1386A GRADE 5	E		LABORER	51,181
1386A GRADE 5	E		LABORER	51,181
1386A GRADE 5	E		LABORER	51,181
1386A GRADE 5	E		LABORER	51,181
			ON CALL	39,900
			TOTAL STREET MAINTENANCE FULL TIME	**581,072**
			SEASONAL LABORERS	12,160
			TOTAL STREET MAINTENANCE PART TIME	**12,160**
EQUIPMENT MAINTENANCE				
SMA GRADE 16	H	⑧	FOREMAN IV	30,994
SMA GRADE 15	2D/10E	⑧	FOREMAN III	27,947
1386A GRADE 13	C	⑧	EQUIPMENT MECHANIC TECHNICIAN	20,510
1386A GRADE 13	6.5B/5.5C	⑧	EQUIPMENT MECHANIC TECHNICIAN	19,980
PMA GRADE 11	E	⑧	OFFICE MANAGER II	23,130
1386A GRADE 8	E	⑧	EQUIPMENT OPERATOR	17,748
1386A GRADE 5	10D/2E	⑧	EQUIPMENT MECHANIC ASSISTANT	14,745
			ON CALL	3,510
			TOTAL EQUIPMENT MAINTENANCE FULL TIME	**158,564**
			INTERN	17,290
			TOTAL EQUIMENT MAINTENANCE PART TIME	**17,290**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP	POSITION	SALARY
DEPARTMENT OF PUBLIC WORKS - HIGHWAY DIVISION			
TREE PROGRAM			
SMA GRADE 15	3D/9E	FOREMAN III	92,785
1386A GRADE 13	F	ARBORIST TECHNICIAN	77,445
1386A GRADE 8	E	EQUIPMENT OPERATOR I - TREES	59,161
1386A GRADE 7	E	UTILITY MECHANIC	56,376
		ON CALL	1,950
		TOTAL TREE PROGRAM FULL TIME	**287,717**
		INTERN	12,160
		TOTAL TREE PROGRAM PART TIME	**12,160**
PARKS AND CEMETERIES			
SMA GRADE 16	G	FOREMAN IV	101,289
1386A GRADE 13	G	ASSISTANT FOREMAN - PARKS AND GREENERY	79,575
1386A GRADE 8	F	EQUIPMENT OPERATOR I	60,787
1386A GRADE 7	E	UTILITY MECHANIC	56,376
1386A GRADE 7	E	UTILITY MECHANIC	56,376
1386A GRADE 6	E	TRUCK DRIVER I	53,717
1386A GRADE 5	G	LABORER	54,035
1386A GRADE 5	E	LABORER	51,181
		ON CALL	3,900
		TOTAL PARKS AND CEMETERIES FULL TIME	**517,236**
		SEASONAL LABORERS	24,320
		TOTAL PARKS AND CEMETERIES PART TIME	**24,320**
		TOTAL FULL TIME	**3,297,594**
		TOTAL PART TIME	**101,905**
		TOTAL DEPARTMENT	**3,399,499**

FOR TOTAL SALARY, PLEASE SEE PERSONNEL SUMMARY SECTION OF THE BUDGET

⑦ 25% PUBLIC WORKS, 25% WATER, 25% SEWER, 25% PARKING
⑧ 30% PUBLIC WORKS, 30% WATER, 30% SEWER, 10% PARKING
⑭ 5% PUBLIC WORKS, 40% WATER, 40% SEWER, 15% PARKING AND TRANSPORTATION
⑯ 40% PUBLIC WORKS, 30% WATER, 30% SEWER
⑰ 5% PUBLIC WORKS, 35% WATER, 35% SEWER, 25% PARKING

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
DEPARTMENT OF PUBLIC WORKS - HIGHWAY DIVISION					
ADMINISTRATION					
01-751-610-51-111-419					
011001	REGULAR SALARIES	331,729	324,443	277,236	295,005
012001	PART TIME SALARIES	-	-	5,799	5,975
014041	OVERTIME	14,000	9,576	14,000	14,000
015001	LONGEVITY	34,617	32,113	26,322	21,298
022001	SOCIAL SECURITY	23,581	21,975	20,048	20,849
022501	MEDICARE	5,515	5,139	4,688	4,876
023001	RETIREMENT	51,461	49,429	40,500	42,104
034103	TELEPHONE	19,000	21,622	22,200	22,200
034104	CELLULAR PHONES	11,760	12,673	12,000	14,600
034206	SOFTWARE-ANNUAL MAINT	28,883	28,915	29,668	34,000
035002	PROF SERV- SUBSTANCE TEST	3,750	953	3,750	3,000
039001	PROFESSIONAL SERVICES	5,000	777	4,600	4,600
043027	REPAIRS-OFFICE EQUIPMENT	1,000	-	1,000	500
044006	PRINTING LEASE/MAINT	3,660	2,950	2,600	2,600
053001	ADVERTISING	2,500	814	3,500	3,000
054050	TRAINING	15,000	16,377	16,850	17,000
055050	PRINTING	300	-	300	550
056001	DUES PROFESSIONAL ORGANIZ	5,000	2,096	5,000	5,000
057101	TRAVEL AND CONFERENCE	2,500	1,948	1,800	2,000
057102	TRAVEL REIMBURSEMENT	1,000	989	1,000	1,000
061001	FIRST AID	2,000	1,456	2,000	2,000
061003	MEETING SUPPLIES	660	325	660	660
062001	OFFICE SUPPLIES	4,500	5,637	5,000	6,000
062005	PRINTING SUPPLIES	100	-	100	100
062501	POSTAGE	1,000	1,744	1,200	1,500
067001	BOOKS & PERIODICALS	500	-	500	500
068003	PROTECTIVE CLOTHING	2,500	794	2,350	1,200
068022	MATERIALS-SAFETY	500	-	500	500
		572,016	**542,746**	**505,171**	**526,617**
ENGINEERING					
01-751-620-51-111-419					
011001	REGULAR SALARIES	97,507	60,587	64,727	54,499
014041	OVERTIME	25,000	9,001	-	-
015001	LONGEVITY	-	-	13	-
022001	SOCIAL SECURITY	7,595	4,182	4,014	3,379
022501	MEDICARE	1,776	978	939	790
023001	RETIREMENT	16,575	9,397	8,255	6,949
031002	PROF SERVICES-ENGINEERING	20,000	1,520	20,000	10,000
054050	TRAINING	200	-	200	200
057101	TRAVEL AND CONFERENCE	100	-	100	100
062001	OFFICE SUPPLIES	100	89	100	100
062002	ENGINEERING SUPPLIES	500	736	500	500
062003	MAPPING SUPPLIES	500	-	500	500
068003	PROTECTIVE CLOTHING	250	116	250	250
		170,103	**86,606**	**99,598**	**77,267**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
FACILITIES ADMINISTRATION					
01-751-630-51-100-407					
011001	REGULAR SALARIES	618,175	610,770	694,023	569,779
012001	PART TIME SALARIES	30,000	25,128	30,000	30,000
014041	OVERTIME	30,000	43,698	40,000	40,000
015001	LONGEVITY	-	-	43	-
022001	SOCIAL SECURITY	42,047	40,699	47,372	39,666
022501	MEDICARE	9,834	9,518	11,079	9,277
023001	RETIREMENT	87,698	88,367	93,594	77,747
031001	PROF SERVICES-ENERGY CONT	-	-	2,000	2,000
039001	PROFESSIONAL SERVICES	15,000	24,879	15,000	20,000
039058	PROF/SERV ENVIRO TEST	12,000	13,835	12,000	12,000
043016	REPAIRS-CLOCK MAINTENANCE	1,000	-	1,000	1,000
068003	PROTECTIVE CLOTHING	6,000	10,378	6,000	7,450
068004	MATERIALS-MAINTENANCE	2,200	9,652	2,200	2,200
068030	TOOLS	5,000	16,041	5,000	5,000
		858,954	**892,965**	**959,311**	**816,119**
FACILITIES CITY HALL					
01-751-630-51-110-407					
011001	REGULAR SALARIES	215,943	197,599	219,065	170,936
014041	OVERTIME	25,000	9,797	25,000	25,000
022001	SOCIAL SECURITY	14,938	12,138	15,132	12,148
022501	MEDICARE	3,494	2,839	3,539	2,841
023001	RETIREMENT	32,600	27,998	31,118	24,982
039001	PROFESSIONAL SERVICES	-	-	-	29,500
041002	ELECTRICITY	169,000	183,106	183,288	173,000
041101	NATURAL GAS	60,273	50,205	54,492	62,000
041205	WATER /SEWER FEES	28,400	24,832	31,700	36,120
043001	REPAIRS-STRUCTURAL	15,000	38,244	15,000	19,000
043002	REPAIRS-ELECTRICAL	15,000	10,837	15,000	15,000
043004	REPAIRS-PLUMBING	20,000	39,991	20,000	35,000
043005	REPAIRS-HEATING SYSTEM	12,000	25,804	12,000	20,000
043006	REPAIRS-BOILER	5,000	6,221	5,000	3,500
043007	REPAIRS-ELEVATOR	15,000	7,915	15,000	17,000
043008	REPAIRS-AIR CONDITION SYS	6,000	27,743	6,000	17,000
043011	REPAIRS-SPRINKLER SYS	5,000	4,159	5,000	5,000
043032	GENERATOR MAINTENANCE	5,000	3,385	5,000	4,000
064001	JANITORIAL SUPPLIES	20,000	22,386	20,000	24,500
		667,648	**695,199**	**681,334**	**696,527**
FACILITIES PUBLIC WORKS					
01-751-630-51-111-407					
039001	PROFESSIONAL SERVICES	-	-	-	8,700
041002	ELECTRICITY	57,000	53,328	55,243	68,665
041101	NATURAL GAS	25,245	26,162	26,420	35,415
041205	WATER /SEWER FEES	13,000	5,181	9,000	19,440
043001	REPAIRS-STRUCTURAL	45,000	20,833	45,000	39,300
043002	REPAIRS-ELECTRICAL	2,000	1,390	2,000	3,500
043004	REPAIRS-PLUMBING	1,500	4,155	1,500	4,000
043005	REPAIRS-HEATING SYSTEM	500	42,237	1,000	8,000
043007	REPAIRS-ELEVATOR	2,000	3,352	2,000	2,000
043011	REPAIRS-SPRINKLER SYS	1,500	8,433	1,500	2,000
043032	GENERATOR MAINTENANCE	500	1,782	1,000	500
064001	JANITORIAL SUPPLIES	8,500	7,141	8,500	11,200
068016	MATERIALS	5,000	79,763	5,000	5,000
		161,745	**253,757**	**158,163**	**207,720**

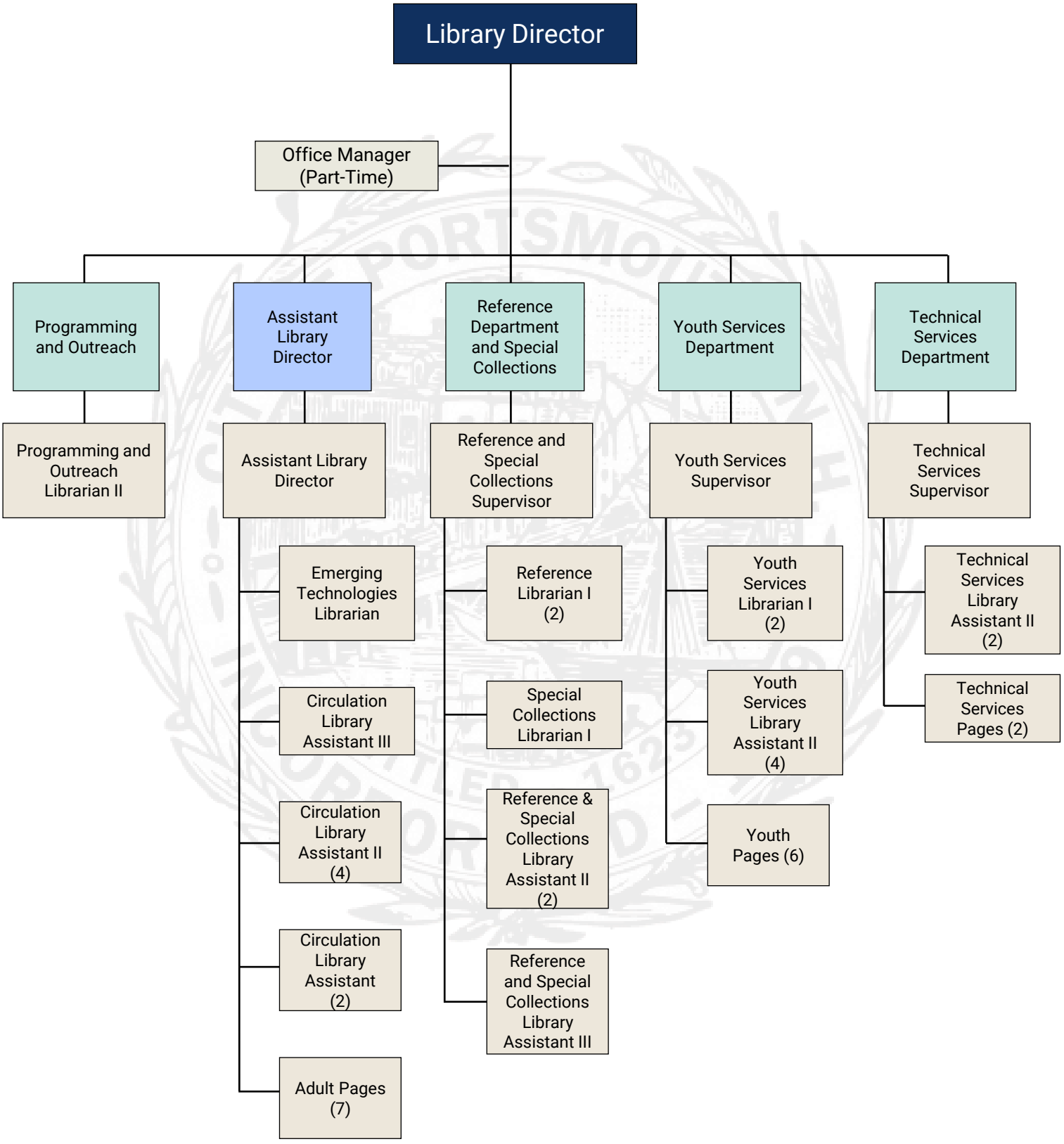
		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
FACILITIES LIBRARY					
01-751-630-51-112-407					
039001	PROFESSIONAL SERVICES	-	-	-	25,000
043001	REPAIRS-STRUCTURAL	15,000	23,589	15,000	15,000
043002	REPAIRS-ELECTRICAL	3,500	2,538	5,000	5,000
043004	REPAIRS-PLUMBING	3,000	1,806	6,000	4,000
043005	REPAIRS-HEATING SYSTEM	1,000	13,359	1,000	3,000
043006	REPAIRS-BOILER	1,500	4,305	5,000	5,000
043007	REPAIRS-ELEVATOR	3,500	3,141	4,000	2,500
043011	REPAIRS-SPRINKLER SYS	1,000	2,559	1,000	1,500
043028	MAINTENANCE	7,500	3,289	7,500	10,000
064001	JANITORIAL SUPPLIES	5,500	9,863	5,500	8,800
		41,500	**64,449**	**50,000**	**79,800**
FACILITIES SENIOR ACTIVITY CENTER					
01-751-630-51-121-407					
039001	PROFESSIONAL SERVICES	5,000	3,069	6,500	6,500
043001	REPAIRS-STRUCTURAL	4,000	1,639	6,000	6,000
043002	REPAIRS-ELECTRICAL	500	163	1,000	1,000
043004	REPAIRS-PLUMBING	500	4,094	1,000	1,500
043005	REPAIRS-HEATING SYSTEM	500	12,724	1,000	8,500
043011	REPAIRS-SPRINKLER SYS	500	3,185	1,000	3,500
064001	JANITORIAL SUPPLIES	2,500	4,259	3,500	5,250
		13,500	**29,133**	**20,000**	**32,250**
FACILITIES SPINNAKER POINT					
01-751-630-51-123-407					
039001	PROFESSIONAL SERVICES	15,000	-	15,000	15,000
043001	REPAIRS-STRUCTURAL	5,500	11,362	5,500	13,000
043002	REPAIRS-ELECTRICAL	2,200	2,674	2,200	2,500
043004	REPAIRS-PLUMBING	1,500	5,336	1,500	2,500
043005	REPAIRS-HEATING SYSTEM	500	2,523	500	3,500
043007	REPAIRS-ELEVATOR	2,000	836	2,000	2,000
043011	REPAIRS-SPRINKLER SYS	500	432	500	500
064001	JANITORIAL SUPPLIES	8,500	9,794	8,500	11,300
		35,700	**32,958**	**35,700**	**50,300**
FACILITIES INDOOR POOL					
01-751-630-51-192-407					
039001	PROFESSIONAL SERVICES	26,400	30,958	30,000	47,000
043001	REPAIRS-STRUCTURAL	5,000	1,900	6,000	6,000
043002	REPAIRS-ELECTRICAL	1,500	1,798	2,000	2,000
043004	REPAIRS-PLUMBING	1,000	5,779	1,500	3,000
043005	REPAIRS-HEATING SYSTEM	500	8,314	1,000	3,000
043011	REPAIRS-SPRINKLER SYS	500	-	1,000	1,000
043018	REPAIRS-EQUIPMENT	2,500	1,698	2,500	2,500
064001	JANITORIAL SUPPLIES	4,000	5,472	5,000	5,000
068016	MATERIALS	5,000	5,076	6,000	6,000
		46,400	**60,996**	**55,000**	**75,500**
FACILITIES OUTDOOR POOL					
01-751-630-51-992-407					
039001	PROFESSIONAL SERVICES	2,000	3,168	2,000	12,500
043001	REPAIRS-STRUCTURAL	4,000	5,729	4,000	4,000
043002	REPAIRS-ELECTRICAL	4,000	7,297	4,000	4,000
043004	REPAIRS-PLUMBING	1,000	95	1,000	2,300
043014	REPAIRS-OTHER	1,000	5,424	1,000	1,500
064001	JANITORIAL SUPPLIES	800	484	800	980
068016	MATERIALS	1,000	1,075	1,000	2,000
		13,800	**23,273**	**13,800**	**27,280**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
SOLID WASTE					
01-751-640-32-100-426					
011001	REGULAR SALARIES	645,275	599,525	661,897	662,786
014041	OVERTIME	95,000	107,584	95,000	95,000
022001	SOCIAL SECURITY	45,897	42,032	46,928	46,983
022501	MEDICARE	10,734	9,830	10,975	10,988
023001	RETIREMENT	100,159	95,477	96,504	96,618
039400	RECYCLING BY CONTRACT	275,000	204,380	240,000	240,000
041302	MSW DISPOSAL	496,650	459,395	496,900	497,000
041303	YARD WASTE	75,000	43,392	75,000	54,000
041305	HOUSEHOLD HAZARDOUS WASTE	500	-	500	500
041306	VEHICLE TIRE DISPOSAL	2,000	1,542	2,000	4,000
041307	UNIVERSAL WASTE	40,000	16,399	20,000	18,000
041312	STATE SOLID WASTE SURCHAR	-	-	100	18,000
043018	REPAIRS-EQUIPMENT	120,000	110,364	120,000	120,000
068003	PROTECTIVE CLOTHING	6,000	7,838	6,000	8,500
068024	RECYCLING SUPPLIES/MATERL	8,000	15,029	8,000	2,500
068036	SOLID WASTE MATERIALS	-	57	-	-
091011	TRANSFER PARKING-RECYCLIN	(100,000)	(100,000)	(100,000)	(100,000)
		1,820,215	**1,612,843**	**1,779,804**	**1,774,875**
HIGHWAY STREET MAINTENANCE					
01-751-640-41-100-420					
011001	REGULAR SALARIES	556,614	542,014	581,286	546,072
012001	PART TIME SALARIES	-	-	12,160	12,160
014041	OVERTIME	40,000	45,328	40,000	40,000
015001	LONGEVITY	-	-	10	-
022001	SOCIAL SECURITY	36,990	34,429	39,274	37,090
022501	MEDICARE	8,651	8,052	9,185	8,674
023001	RETIREMENT	80,722	79,320	79,215	74,724
031002	PROF SERVICES-ENGINEERING	30,000	-	10,000	10,000
039075	TRAFFIC LINE MARKING	57,100	76,155	83,100	88,100
039081	ROAD MAINTENANCE	111,000	116,094	88,279	95,000
043003	REPAIRS-TRAFFIC SIGNS	8,040	7,773	8,100	5,700
044002	RENTAL OTHER EQUIPMENT	250	18,140	10,000	10,000
055050	PRINTING	725	-	250	250
068003	PROTECTIVE CLOTHING	16,821	26,537	20,700	25,800
068018	MATERIALS-MARKET SQUARE	10,000	22,975	100	100
068020	MATERIALS-ROAD	40,000	54,200	40,000	42,000
068021	MATERIALS-TRAFFIC SIGNS	20,000	23,003	20,000	24,000
068026	MATERIALS-SIDEWALK	10,000	9,812	11,200	13,200
068027	MATERIALS-BRIDGE	2,000	161	2,200	2,000
		1,028,913	**1,063,993**	**1,055,059**	**1,034,870**
SNOW REMOVAL					
01-751-640-42-100-420					
011001	REGULAR SALARIES	35,000	52,701	35,000	35,000
014041	OVERTIME	100,000	173,690	100,000	100,000
022001	SOCIAL SECURITY	8,370	13,572	8,370	8,370
022501	MEDICARE	1,958	3,174	1,958	1,958
023001	RETIREMENT	18,266	30,631	17,213	17,213
039200	SNOW REMOVAL	105,000	169,640	100,000	100,000
043017	REPAIRS-PLOW DAMAGE	4,000	3,427	4,000	4,000
043024	REPAIRS-VEHICLE	93,034	83,589	94,000	94,000
068004	MATERIALS-MAINTENANCE	-	-	1,000	1,000
068005	MATERIALS-SAND AND SALT	210,000	272,032	210,000	210,000
074001	EQUIPMENT	22,166	41,921	24,500	24,500
091002	TRANSFER-PARKING	(300,000)	(300,000)	(300,000)	(300,000)
		297,794	**544,377**	**296,041**	**296,041**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
EQUIPMENT MAINTENANCE					
01-751-640-45-100-420					
011001	REGULAR SALARIES	150,105	105,177	156,792	158,564
011050	ANNUAL TOOL ALLOWANCE	2,400	3,379	1,200	1,200
012001	PART TIME SALARIES	-	-	17,290	17,290
014041	OVERTIME	8,000	8,210	9,000	9,000
015001	LONGEVITY	-	-	12	-
022001	SOCIAL SECURITY	9,803	6,733	11,371	11,535
022501	MEDICARE	2,293	1,575	2,638	2,698
023001	RETIREMENT	21,392	14,190	21,142	21,517
043010	REPAIRS-VEHICLE BY OUTSID	49,000	85,184	65,000	71,500
043018	REPAIRS-EQUIPMENT	30,500	30,378	33,800	14,000
043024	REPAIRS-VEHICLE	116,000	78,453	128,000	128,000
054050	TRAINING	4,000	-	7,000	7,000
063001	TIRES AND BATTERIES	20,000	13,335	25,000	20,000
063401	EV CHARGING STATION	150	100	-	150
063501	GASOLINE	190,000	161,388	190,000	182,425
063701	LUBRICANTS	20,500	14,454	21,500	26,500
067001	BOOKS & PERIODICALS	100	-	100	100
068003	PROTECTIVE CLOTHING	6,300	11,858	6,820	11,300
068004	MATERIALS-MAINTENANCE	-	-	10,600	12,100
068030	TOOLS	2,600	459	3,000	3,000
074002	IT EQUIPMENT	250	-	250	250
		633,393	**534,872**	**710,515**	**698,129**
TREE PROGRAM					
01-751-640-46-100-420					
011001	REGULAR SALARIES	267,980	278,937	278,432	287,717
012001	PART TIME SALARIES	-	4,242	12,160	12,160
014041	OVERTIME	10,000	14,912	15,000	15,000
015001	LONGEVITY	-	-	10	-
022001	SOCIAL SECURITY	17,235	17,882	18,947	19,522
022501	MEDICARE	4,031	4,182	4,431	4,566
023001	RETIREMENT	37,611	39,707	37,414	38,596
031002	PROF SERVICES-ENGINEERING	13,000	16,750	15,500	-
039001	PROFESSIONAL SERVICES	-	-	-	15,500
065001	TREE MAINTENANCE	15,500	14,522	15,500	15,500
068003	PROTECTIVE CLOTHING	-	-	3,350	3,850
068006	MATERIALS-TREE MAINTENANC	7,000	8,308	7,000	7,000
074001	EQUIPMENT	1,150	969	3,000	2,500
		373,507	**400,410**	**410,744**	**421,911**
MOSQUITO CONTROL					
01-751-640-47-100-420					
065003	LARVICIDING CONTRACT	31,600	31,600	36,000	31,600
		31,600	**31,600**	**36,000**	**31,600**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
PARKS AND CEMETERIES					
01-751-640-48-132-420					
011001	REGULAR SALARIES	434,050	363,712	461,878	517,236
012001	PART TIME SALARIES	35,000	13,364	24,320	24,320
014041	OVERTIME	12,000	27,612	30,000	30,000
015001	LONGEVITY	-	-	20	-
022001	SOCIAL SECURITY	29,825	23,757	32,005	35,436
022501	MEDICARE	6,975	5,556	7,486	8,288
023001	RETIREMENT	60,351	52,783	62,717	69,773
039001	PROFESSIONAL SERVICES	96,900	98,809	108,750	142,250
039021	PARKS & CEMETERY PROGRAMS	60,000	33,041	40,000	20,500
041205	WATER /SEWER FEES	50,000	33,078	35,000	45,000
043001	REPAIRS-STRUCTURAL	1,000	2,182	500	2,000
043002	REPAIRS-ELECTRICAL	3,000	881	6,000	6,000
043004	REPAIRS-PLUMBING	2,000	498	2,000	2,000
043018	REPAIRS-EQUIPMENT	2,500	92	2,500	2,500
043025	REPAIRS-BLDINGS & GROUNDS	4,000	1,585	7,000	7,000
065005	BALLPARK TURF SPRAYING	2,500	-	4,000	2,000
068004	MATERIALS-MAINTENANCE	55,000	23,184	55,000	52,500
068017	MATERIALS-ATHLETIC FIELDS	16,000	26,296	16,000	15,500
074001	EQUIPMENT	1,000	60,699	1,500	1,500
		872,101	**767,131**	**896,676**	**983,803**
STORMWATER					
01-751-640-49-100-420					
091008	TRANSFER-STORMWATER	351,628	351,628	419,010	423,344
		351,628	**351,628**	**419,010**	**423,344**
PW	**TOTAL**	**7,990,517**	**7,988,937**	**8,181,926**	**8,253,953**

Public Library



Department Mission

To engage, educate, empower, and enrich our community through creative and dedicated service to all.

Portsmouth Public Library

Services Overview

- Administration
- Technical Services: Acquisitions and Cataloging
- Circulation
- Public Programs and Community Building
- Reference Services
- Youth Services
- Local History and Preservation Activities
- Computer Services and Digital Literacy Training
- Services to Schools



Did you know?

- Though number seven (7) in size, Portsmouth's Library ranks number three (3) in total number of items borrowed from New Hampshire libraries?
- Thanks to generous federal ARPA monies, the Library has procured its first ever and all-electric bookmobile for library outreach?

Department Budget Comments

The FY27 proposed budget for the Public Library is $2,467,102. This represents an increase of $52,675 or 2.18% from the FY26 budget. The net increase of this budget is due to contractual obligations with projected savings in non-salary spending.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
PORTSMOUTH PUBLIC LIBRARY				
SALARIES	1,159,437	1,210,894	1,239,927	1,296,881
PART-TIME SALARIES	509,956	395,581	392,845	381,777
OVERTIME	500	-	500	500
LONGEVITY	12,578	13,253	13,065	14,767
RETIREMENT	158,539	164,981	159,768	167,255
OTHER BENEFITS	128,709	119,633	125,945	132,352
Contractual Obligations	*1,969,719*	*1,904,343*	*1,932,050*	*1,993,532*
TRAINING/EDUCATION/CONFERENCES	4,825	9,192	5,825	3,900
ELECTRICITY	97,000	104,461	100,000	98,522
NATURAL GAS	9,600	12,136	9,000	14,832
CONTRACTED SERVICES	15,780	13,489	800	800
PROFESSIONAL ORGANIZATION DUES	1,600	1,292	1,600	1,300
SOFTWARE/COMPUTER MAINTENANCE	54,947	44,004	47,636	50,783
OTHER OPERATING	335,067	399,563	317,516	303,433
Other Operating	*518,819*	*584,137*	*482,377*	*473,570*
TOTAL	2,488,538	2,488,480	2,414,427	2,467,102

Programs and Services

Administration



- Strategic planning
- Building administration
- Budget preparation and analysis
- Services design and evaluation
- Professional staff development
- Staff assignment and evaluation
- Internal and external communications
- Statistical analysis

Technical Services

- Materials purchasing
- Media and downloadable services purchasing
- Materials processing and cataloging
- Library systems management (Koha +)
- Online catalog (in-house and remote access) design and operation
- Materials repair and removal
- Periodical subscriptions management
- Electronic database subscriptions
- Records management

Adult Services/Circulation



- Reader's advisory and recommendations (PPL Rex)
- Koha Library System operation
- Holds, reserves, patron notices processing
- Shelving and shelf maintenance
- Displays, bookmarks, booklists

Youth Services

- Children's story times: infants through preschool
- Children's craft, music, and holiday programs
- Teen programs
- School visits: all grades both in library and in classroom
- After school programs
- Summer Reading Program
- Youth book discussions

Reference Services



- Direct patron assistance: in person, by phone, electronic
- Assistance and referral to outside agencies
- Interlibrary loan (materials held by other libraries)
- Library web pages
- Device training: 1-on-1 computer device assistance
- Public computers with internet access, scanning, faxing, and printing
- Research assistance
- Notary services

Special Collections Activities

- Art objects: documentation, restoration, cleaning, and display
- Paper collection - books and loose papers - preservation and patron assistance
- Local history clipping and indexing
- Genealogy databases
- Digital collections (www.portsmouthexhibits.org) and publications
- Personal histories collections
- Archival collections



Public Programs and Community Building

- Adult informative programs (history, literature, poetry, humor, music, sports)
- Self-development programs (retirement, personal finance, safety, fitness, health)
- World affairs discussion group
- Library and computer instruction
- Adult and youth book discussions
- Language discussion groups in 6 languages
- Art exhibits and lectures
- Local history lectures
- Genealogy workshops
- Meeting rooms/study rooms/collaborative workspace

Computer Services and Training

- Public computers
- Internet access, word processing, spreadsheet programs, office applications
- Instruction in general computer use and in use of electronic library services
- Wireless network and wireless printing

- Production station: two flatbed scanners, color and black and white laser printers
- Mobile services



All Staff and Departments

- Conversations with visitors of all ages
- Linking, connecting people with their community
- Providing a warm and welcoming environment for all who visit

Services to schools

- Provide access to the Library's Koha integrated library system for school collections
- Intra-system loans
- Book talks, children's programs
- Cooperative planning and training
- Teacher materials lending program

Goals and Objectives

Goal #1: Maintain high customer service levels throughout the Library.

Objective(s)

- Continue to provide programs and services year-round for all ages in a variety of formats
- Continue to update professional skills related to library services for all staff as appropriate
- Update catalog education and training

Timeline

- Ongoing

Performance Measurement(s)

- Continuous positive community feedback
- Ongoing online and in-person professional development through the New Hampshire Library Association, Web Junction, and more library-focused technical and soft skills
- Participation in library professional organizations at the local, state and national levels

Citywide Goal(s) Addressed

- City Council Goal Addressed:
    - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.

- Preserving Sense of Place – Protect and enhance Portsmouth's character by nurturing a healthy community, preserving natural and built environments, promoting resiliency, and expanding solar energy use.

- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency

Goal #2: Pursue new revenue streams to augment existing programming and materials.

Objective(s)

- Continue to build a Library Foundation

Timeline

- FY 2027 and FY 2028

Performance Measurement(s)

Trustees work with Legal and Finance Departments to find appropriate methods to create a foundation

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
- Organizational Goals Addressed:
  - Finance – Maintain financial stability

Goal #3: Explore new programs around Housing.

Objective(s)

- Discover speakers on housing alternatives used in other communities
- Support city efforts with education around housing topics

Timeline

- FY2027

Performance Measurement(s)

Three (3) or more programs focused on the topics of housing: costs, insecurity, alternatives to single-family dwellings and more

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Housing – Increase the supply, decrease the cost, simplify the process, and expand below-market housing options.
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.

Goal #4: Introduce the Bookmobile into more offsite venues.

Objective(s)

- The new Bookmobile allows the Library to reach those who might not make it to the Library due to accessibility, transportation, or time constraints
- This goal aligns with our Strategic Plan Goal: Grow our impact beyond the Library walls

Timeline

- FY2027

Performance Measurement(s)

- Number of events attended - attending Farmers Market, homebound deliveries, festival events
- Community feedback at the events

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency

Goal #5: Continue to pursue diversity, equity, and inclusion initiatives around staffing, spaces, collections, programs, and services.

Objective(s)

- Break down barriers to library accessibility for all
- Continue to explore new programming topics to reach a broad and diverse segment of our population
- Maintain and improve best practices on the library website for accessibility and effective communications
- Continue the library's TIDE (Taskforce on Inclusion, Diversity and Equity) to inform library programs and services
- This goal aligns with Strategic Plan Goal: Enrich our community through services, programming and collections

Timeline

- FY2027

Performance Measurement(s)

- New cardholder data
- Website and social media comments
- Data culled in website accessibility audit

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Personnel Position Summary Schedule

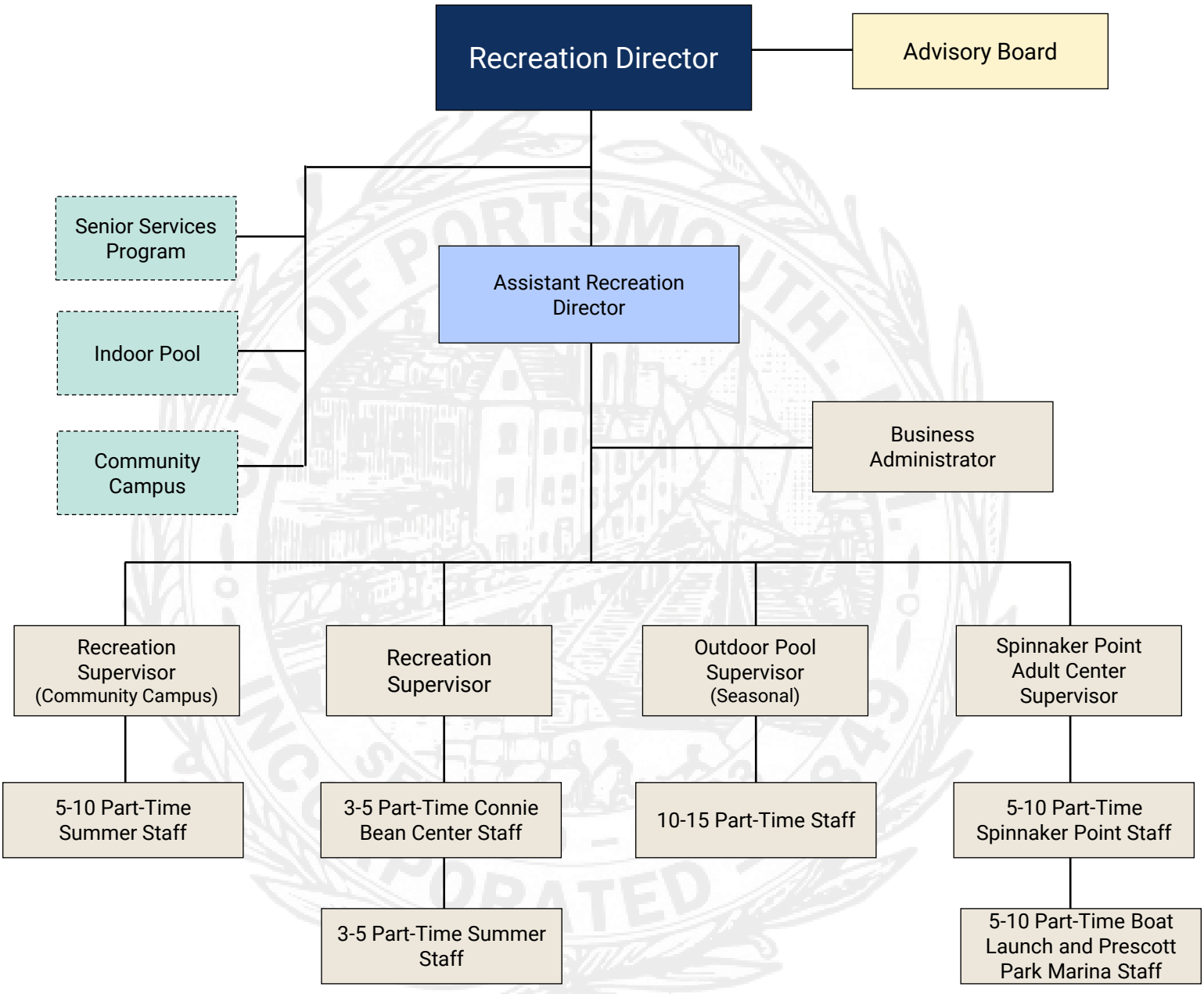
Positions Full Time	FY25	FY26	FY27
Library Director	1.00	1.00	1.00
Assistant Library Director	1.00	1.00	1.00
Librarian 2	4.00	4.00	4.00
Librarian 1	6.00	6.00	6.00
Library Assistant 3	2.00	1.00	1.00
Library Assistant 2	4.00	4.00	4.00
Totals Full Time	**18.00**	**17.00**	**17.00**
Positions Part-Time	**FY25**	**FY26**	**FY27**
Office Manager	1.00	1.00	1.00
Library Assistant 3	1.00	1.00	1.00
Library Assistant 2	8.00	8.00	8.00
Library Assistant 1	2.00	2.00	2.00
Number of Part Time Library Pages varies throughout the year.			
Number of Part Time Library Temporary Workers varies throughout the year.			
Totals Part Time	**12.00**	**12.00**	**12.00**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP	POSITION	SALARY
PORTSMOUTH PUBLIC LIBRARY			
PMA GRADE 22	G	LIBRARY DIRECTOR	134,930
PMA GRADE 18	G	ASSISTANT LIBRARY DIRECTOR	111,132
PMA GRADE 13	H	LIBRARIAN II	89,010
PMA GRADE 13	G	LIBRARIAN II	87,265
PMA GRADE 13	3.5E/8.5F	LIBRARIAN II	85,516
PMA GRADE 13	B	LIBRARIAN II - PROGRAMMING & COMMUNITY OUTREACH	73,353
1386B GRADE 10	G	LIBRARIAN I	69,780
1386B GRADE 10	F	LIBRARIAN I	68,817
1386B GRADE 10	F	LIBRARIAN I	68,817
1386B GRADE 10	E	LIBRARIAN I	67,900
1386B GRADE 10	5E/7F	LIBRARIAN I	68,435
1386B GRADE 10	8B/4C	LIBRARIAN I	59,632
1386B GRADE 8	1.5H/10.5I	LIBRARY ASSISTANT III	64,970
1386B GRADE 8	6E/6F	LIBRARY ASSISTANT III	62,039
1386B GRADE 6	I	LIBRARY ASSISTANT II	59,116
1386B GRADE 6	G	LIBRARY ASSISTANT II	57,523
1386B GRADE 6	4F/8G	LIBRARY ASSISTANT II	57,258
		EDUCATION STIPEND(S)	11,388
		TOTAL FULL TIME	**1,296,881**
PMA GRADE 9	2D/10E	PT OFFICE MANAGER (30HRS/WK)	55,558
1386B GRADE 8	H	PT LIBRARY ASSISTANT III (20HRS/WK)	34,231
1386B GRADE 6	E	PT LIBRARY ASSISTANT II (20HRS/WK)	29,852
1386B GRADE 6	6C/6D	PT LIBRARY ASSISTANT II (26HRS/WK)	36,080
1386B GRADE 6	E	PT LIBRARY ASSISTANT II (15HRS/WK)	22,389
1386B GRADE 6	2C/10D	PT LIBRARY ASSISTANT II (25HRS/WK)	35,256
1386B GRADE 6	E	PT LIBRARY ASSISTANT II (26HRS/WK)	38,808
1386B GRADE 6	10C/2D	PT LIBRARY ASSISTANT II (25HRS/WK)	34,128
1386B GRADE 6	7B/5C	PT LIBRARY ASSISTANT II (20HRS/WK)	26,325
1386B GRADE 6	8C/4D	PT LIBRARY ASSISTANT II (10HRS/WK)	13,764
1386B GRADE 4	E	PT LIBRARY ASSISTANT I (5HRS/WK)	6,778
1386B GRADE 4	E	PT LIBRARY ASSISTANT I (5HRS/WK)	6,778
		PT LIBRARY PAGES	78,000
		SUBTOTAL PART TIME	**417,947**
		FY27 PROJECTED GRANT/EXTERNAL FUNDING	**(36,170)**
		TOTAL PART TIME	**381,777**
		TOTAL DEPARTMENT	**1,678,658**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
PORTSMOUTH PUBLIC LIBRARY					
01-780-710-51-112-440					
011001	REGULAR SALARIES	1,159,437	1,210,894	1,239,927	1,296,881
012001	PART TIME SALARIES	509,956	395,581	392,845	381,777
014041	OVERTIME	500	-	500	500
015001	LONGEVITY	12,578	13,253	13,065	14,767
022001	SOCIAL SECURITY	104,313	96,958	102,073	107,266
022501	MEDICARE	24,396	22,676	23,872	25,086
023001	RETIREMENT	158,539	164,981	159,768	167,255
034103	TELEPHONE	19,745	19,649	19,745	19,745
034203	COMPUTER/SOFTWARE MAINT	54,947	44,004	47,636	50,783
039001	PROFESSIONAL SERVICES	15,780	13,489	800	800
039017	PROF/SERV-BIBLIOGRAPHIC	16,790	15,820	17,183	17,703
041002	ELECTRICITY	97,000	104,461	100,000	98,522
041101	NATURAL GAS	9,600	12,136	9,000	14,832
041205	WATER /SEWER FEES	9,600	10,584	9,800	10,094
043024	REPAIRS-VEHICLE	-	-	1,000	1,000
043027	REPAIRS-OFFICE EQUIPMENT	-	328	-	-
044006	PRINTING LEASE/MAINT	6,600	7,777	8,750	8,750
053001	ADVERTISING	250	102	250	250
054050	TRAINING	2,000	5,893	2,000	1,500
055002	BOOKBINDING	1,700	1,399	1,700	1,700
055050	PRINTING	545	603	800	800
056001	DUES PROFESSIONAL ORGANIZ	1,600	1,292	1,600	1,300
057101	TRAVEL AND CONFERENCE	2,825	3,299	3,825	2,400
057102	TRAVEL REIMBURSEMENT	500	796	500	500
061001	FIRST AID	250	227	350	350
062007	COMPUTER/PRINTER SUPPLIES	10,212	13,502	12,000	12,000
062010	COPYING SUPPLIES	-	4,974	-	-
062011	OPERATING SUPPLIES	7,500	4,124	6,500	6,695
062013	MATERIAL PROCESSING SUPPL	5,775	2,729	5,000	5,150
062014	MICROFORM SUPPLIES	5,800	5,988	5,800	5,800
062015	CHILDREN SERVICES SUPPLIE	3,800	4,783	-	-
062016	ARCHIVAL SUPPLIES	1,000	461	750	750
062501	POSTAGE	1,000	3,665	1,700	1,400
067002	BOOKS & MEDIA	110,000	113,126	90,000	75,000
067003	PERIODICALS	22,000	16,361	19,000	19,000
067004	MICROMEDIA COLLECTION	80,000	146,209	89,488	90,346
074001	EQUIPMENT	2,500	1,005	1,400	1,400
074002	IT EQUIPMENT	2,000	368	1,000	1,000
075001	FURNITURE AND FIXTURES	2,500	3,363	2,000	2,000
081042	LIBRARY PROGRAMS	25,000	21,621	12,500	12,000
081192	YOUTH LIBRARY PROGRAMS	-	-	10,300	10,000
LIBRARY	**TOTAL**	**2,488,538**	**2,488,480**	**2,414,427**	**2,467,102**

Recreation Department



Department Mission

Because we believe that recreation plays a vital role in the health development and life of both the individual and the community, we aim to utilize, maintain, and expand the recreation and leisure resources available to our community. We will attempt to involve all segments of the community and the Recreation Department in planning activities, be they individuals, community agencies, or citizen boards. We will provide leisure time opportunities and recreation experiences for all residents in safe and healthful conditions, which are enjoyable and productive for each and every individual involved.

Recreation

Services Overview

- Connie Bean Community Center Youth Programs & Sports
- Spinnaker Point Recreation Center Adult Programs & Sports
- Outdoor Pool
- Special Events & Programs
- Summer Camps & Afterschool Care
- Senior (50+) Programs at the Senior Activity Center
- Boat Launch / Marina Management
- Field & Court Management
- Indoor Pool (not funded through General Fund)
- Community Campus (not funded through General Fund)



Did you know?

- The Recreation Department manages the City's annual Holiday Parade, coordinating over 70 floats, bands, and walking units representing more than 1,200 participants?

Department Budget Comments

The FY27 proposed budget for the Recreation Department is $1,228,697. This represents an increase of $47,684 or 4.04% from the FY26 budget. The net increase of this budget is due to contractual obligations.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
RECREATION DEPARTMENT				
SALARIES	523,252	525,473	562,185	600,734
PART-TIME SALARIES	250,765	238,373	167,997	163,765
OVERTIME	4,500	3,148	4,500	4,500
LONGEVITY	3,581	2,866	3,683	4,555
RETIREMENT	71,957	71,588	72,723	77,747
OTHER BENEFITS	59,869	57,260	56,465	59,176
Contractual Obligations	*913,924*	*898,707*	*867,553*	*910,477*
TRAINING/EDUCATION/CONFERENCES	1,400	1,023	1,400	1,400
ELECTRICITY	122,400	125,240	122,400	122,400
NATURAL GAS	30,000	37,434	30,000	30,000
CONTRACTED SERVICES	-	(587)	-	-
PROFESSIONAL ORGANIZATION DUES	1,000	2,401	1,000	1,000
OTHER OPERATING	160,060	164,507	158,660	163,420
Other Operating	*314,860*	*330,017*	*313,460*	*318,220*
TOTAL	1,228,784	1,228,724	1,181,013	1,228,697

Programs and Services

Connie Bean Community Center



- Daily recreation, enrichment, and open gym programs
- Organized youth sports leagues, grades K-12
- Summer camps and vacation programs

Spinnaker Point Recreation Center

- Fitness center for adults 18+ (fitness equipment, weights, indoor track, basketball court, volleyball, fitness classes, swimming pool, hot tub, steam room, sauna)
- Over 1,700 annual members
- Organized adult sports leagues (basketball, volleyball, etc.)

Outdoor Pool



- Swim lessons to over 750 children per year
- Adult and family open swims

Special Events & Programs

- Valentine's Day Events
- Egg Hunt
- Independence Day Fireworks
- Fall Family Fun Fest and Halloween events
- Senior and family day trips
- Sports camps (basketball, soccer, baseball, field hockey, softball, etc.)
- Prescott Park Marina management (April-November)
- Holiday Parade
- Veterans Day & Memorial Day events



Summer Camps & Afterschool Care

- Summer Day Camp – Ages 5–10 (8 weeks)
- Teen Day Camp – Ages 10–13 (6 weeks)
- Sports camps (basketball, soccer, flag football, field hockey, cheering, etc.)
- Afterschool Care & Enrichment (ACE) Program
- Afterschool Themed Activity Sessions

Senior (50+) Programs (for more information see the Senior Services Department pages)



- Daily drop-in programs and lounge
- Monthly newsletter
- Meals and transportation for seniors
- Trips, resources, enrichment, education, and socialization
- Special Events

Boat Launch

- Staffed water access for 6 months
- Motorized and non-motorized access
- Peirce Island Ambassador program

Facility, Field & Court Management

- Rental and programming for multiple fields including turf field complex
- Rental and programming for outdoor basketball, tennis, volleyball, and pickleball courts
- Rental and programming for all Recreation facilities – meetings, blood drives, events

Indoor Pool (for more information see the Indoor Pool pages)



- Swim programs, aquatic fitness classes, lap swimming
- Swim lessons for over 2,000 City residents
- Swim team use for all ages

Community Campus

- Daily recreation and enrichment programs for all ages
- After-school programming with transportation from elementary schools
- Youth & adult sports leagues

Goals and Objectives

Goal #1: Provide affordable, diverse, year-round activities for residents and others.

Objective(s)

- Provide year-round recreational programs serving the varying needs of Portsmouth's residents, regardless of age, sex, race, or income level
- Provide activities for different periods of free time due to accommodate those not working in the traditional 9-5 setting

- Provide activities of a progressive nature so participants, from beginner to advanced, can be accommodated and satisfied
- Create a balanced program between young and old, male and female, constant users and new participants, athletic activities and non-athletic activities
- Increase the number of participants by 3% in FY27

Timeline

- Ongoing

Performance Measurement(s)

	FY25	FY26 (Estimate)	FY27 (Forecast)
Number of Program Participants (not including special events)	4,538	4,755	4,898

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency

Goal #2: Fully utilize all existing facilities, to expand the use of those facilities and areas set-aside for recreation as deemed necessary, including incorporating new elements into our parks/playgrounds.

Objective(s)

- Continue to improve neighborhood parks and playgrounds
- Improve and/or upgrade recreation facilities
- Increase the number of new programs by 3%

Timeline

- Ongoing

Performance Measurement(s)

	FY25	FY26 (Estimated)	FY27 (Forecast)
Number of Programs Offered	140	144	148

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency

- Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #3: Satisfy the different tastes and interests of individuals and age groups including active, passive, educational, cultural, social, and athletic forms of leisure time interests.

Objective(s)

- Provide a safe and comfortable atmosphere for all patrons at all facilities
- Carry on an active public relations campaign and encourage individuals and groups to actively participate in the planning and control of their programs and Recreation Department
- Increase newsletter and social media followers by 4%

Timeline

- Ongoing

Performance Measurement(s)

	FY25	FY26 (Estimated)	FY27 (Forecast)
Number of Followers on Social Media	4,538	4,755	4,898

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency

Goal #4: Maintain professional integrity and quality leadership by seeking out competent employees and by involving the staff in training sessions, workshops, and other job-related training experiences.

Objective(s)

- Improve staff literacy and competence in all areas of computer programming and technology
- Improve inter-facility communications
- Incorporate new software programming to facilitate credit card payments and online registration
- Have all staff attend at least one job-related training or conference in the Fiscal Year

Timeline

- Ongoing

Performance Measurement(s)

	FY25	FY26 (Estimated)	FY27 (Forecast)
Number of Trainings Attended by Staff	24	26	28

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency

Personnel Position Summary Schedule

Positions Full Time	FY25	FY26	FY27
Recreation Director	1.00	1.00	1.00
Assistant Recreation Director	1.00	1.00	1.00
Recreation Supervisor II	1.00	1.00	1.00
Recreation Supervisor I	2.00	2.00	2.00
Office Manager	1.00	0.00	0.00
Business Administrator	0.00	1.00	1.00
Totals Full Time	**6.00**	**6.00**	**6.00**
Positions Part-Time	**FY25**	**FY26**	**FY26**
Number of part-time positions vary throughout the year.			
Totals Part Time	**0.00**	**0.00**	**0.00**

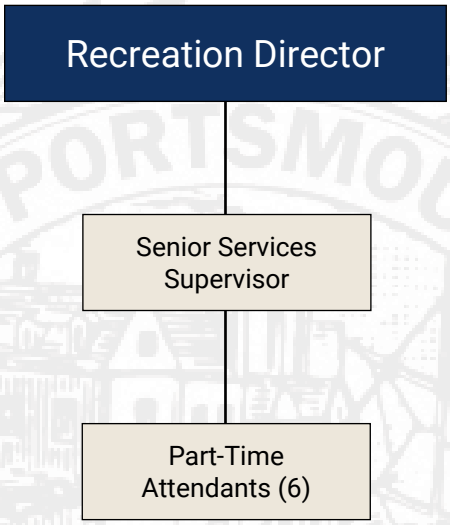
FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP	POSITION	SALARY
RECREATION DEPARTMENT			
Administration			
PMA GRADE 22	E	RECREATION DIRECTOR	131,297
PMA GRADE 18	F	ASSISTANT RECREATION DIRECTOR	109,220
PMA GRADE 15	2C/10D	RECREATION SUPERVISOR I	88,370
PMA GRADE 13	6B/6C	BUSINESS ADMINISTRATOR	75,187
		EDUCATION STIPEND(S)	1,898
		TOTAL FULL TIME ADMINISTRATION	**405,972**
		VARIOUS PART-TIME POSITIONS BOTH YEAR ROUND AND SEASONAL	
		TOTAL PART TIME ADMINISTRATION	**0**
Spinnaker Point			
PMA GRADE 16	H	RECREATION SUPERVISOR II	102,901
		TOTAL FULL TIME SPINNAKER POINT	**102,901**
		VARIOUS PART-TIME POSITIONS BOTH YEAR ROUND AND SEASONAL	73,765
		TOTAL PART TIME SPINNAKER POINT	**73,765**
Connie Bean			
PMA GRADE 15	4.5D/7.5E	RECREATION SUPERVISOR I	91,861
		EDUCATION STIPEND(S)	0
		TOTAL FULL TIME CONNIE BEAN	**91,861**
Outdoor Pool			
		VARIOUS PART-TIME POSITIONS BOTH YEAR ROUND AND SEASONAL	80,000
		TOTAL PART TIME OUTDOOR POOL	**80,000**
Summer Camps			
		VARIOUS PART-TIME POSITIONS BOTH YEAR ROUND AND SEASONAL	
		TOTAL PART TIME SUMMER CAMPS	**0**
Boat Launch			
		VARIOUS PART-TIME POSITIONS BOTH YEAR ROUND AND SEASONAL	10,000
		TOTAL PART TIME BOAT LAUNCH	**10,000**
		TOTAL FULL TIME	**600,734**
		TOTAL PART TIME	**163,765**
		TOTAL DEPARTMENT	**764,499**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
RECREATION DEPARTMENT					
ADMINISTRATION					
01-785-610-51-134-439					
011001	REGULAR SALARIES	-	-	368,879	405,972
014041	OVERTIME	-	-	2,000	2,000
015001	LONGEVITY	-	-	1,074	1,898
022001	SOCIAL SECURITY	-	-	23,061	25,412
022501	MEDICARE	-	-	5,393	5,943
023001	RETIREMENT	-	-	47,424	52,258
034103	TELEPHONE	-	-	3,200	2,600
041002	ELECTRICITY	-	-	-	59,000
044002	RENTAL OTHER EQUIPMENT	-	-	-	30,000
054050	TRAINING	-	-	500	500
055050	PRINTING	-	-	500	500
056001	DUES PROFESSIONAL ORGANIZ	-	-	1,000	1,000
057101	TRAVEL AND CONFERENCE	-	-	900	900
057102	TRAVEL REIMBURSEMENT	-	-	2,000	2,000
		-	**-**	**455,931**	**589,983**
SPINNAKER POINT					
01-785-720-07-122-439					
011001	REGULAR SALARIES	93,574	93,970	108,392	102,901
012001	PART TIME SALARIES	73,765	67,820	73,765	73,765
014041	OVERTIME	2,500	1,957	2,500	2,500
015001	LONGEVITY	2,507	-	2,609	2,657
022001	SOCIAL SECURITY	10,716	9,945	11,610	11,273
022501	MEDICARE	2,506	2,326	2,715	2,636
023001	RETIREMENT	13,406	12,930	14,472	13,777
034103	TELEPHONE	3,500	4,103	3,500	3,500
041002	ELECTRICITY	45,000	54,809	45,000	45,000
041101	NATURAL GAS	30,000	37,434	30,000	30,000
041205	WATER /SEWER FEES	25,000	29,515	24,000	25,920
043018	REPAIRS-EQUIPMENT	4,000	3,747	4,000	4,000
044006	PRINTING LEASE/MAINT	1,260	904	1,260	1,260
061001	FIRST AID	50	460	-	-
061002	MISCELLANEOUS SUPPLIES	2,000	1,331	2,000	2,000
062001	OFFICE SUPPLIES	750	229	500	500
063800	MATERIALS-CHEMICALS	7,500	11,831	7,500	7,500
		318,034	**333,311**	**333,823**	**329,189**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
CONNIE BEAN					
01-785-720-21-124-439					
011001	REGULAR SALARIES	429,678	431,503	84,914	91,861
012001	PART TIME SALARIES	28,000	28,941	-	-
014041	OVERTIME	2,000	1,191	-	-
015001	LONGEVITY	1,074	2,866	-	-
022001	SOCIAL SECURITY	28,567	27,682	5,264	5,695
022501	MEDICARE	6,681	6,474	1,231	1,332
023001	RETIREMENT	58,551	58,658	10,827	11,712
034103	TELEPHONE	3,200	3,691	-	-
039077	BASKETBALL OFFICIALS	-	(587)	-	-
044006	PRINTING LEASE/MAINT	2,000	2,746	2,000	2,000
054050	TRAINING	500	-	-	-
055050	PRINTING	500	-	-	-
056001	DUES PROFESSIONAL ORGANIZ	1,000	2,401	-	-
057101	TRAVEL AND CONFERENCE	900	1,023	-	-
057102	TRAVEL REIMBURSEMENT	2,000	1,604	-	-
061001	FIRST AID	100	67	-	-
061002	MISCELLANEOUS SUPPLIES	2,000	334	2,000	2,000
062001	OFFICE SUPPLIES	1,000	81	1,000	1,000
		567,751	**568,675**	**107,236**	**115,600**
OUTDOOR POOL					
01-785-730-24-992-439					
012001	PART TIME SALARIES	80,000	75,879	82,272	80,000
022001	SOCIAL SECURITY	4,960	4,705	5,101	4,960
022501	MEDICARE	1,160	1,100	1,193	1,160
034103	TELEPHONE	1,200	3,788	1,200	1,200
041002	ELECTRICITY	18,000	4,308	18,000	18,000
041205	WATER /SEWER FEES	43,000	33,640	43,000	46,440
061001	FIRST AID	200	217	200	200
061002	MISCELLANEOUS SUPPLIES	3,000	209	3,000	3,000
063800	MATERIALS-CHEMICALS	23,500	32,067	23,500	23,500
068002	CLOTHING	-	-	-	-
		175,020	**155,913**	**177,466**	**178,460**
SUMMER CAMPS					
01-785-740-00-131-439					
012001	PART TIME SALARIES	59,000	59,637	1,676	-
022001	SOCIAL SECURITY	3,658	3,697	104	-
022501	MEDICARE	856	865	24	-
041002	ELECTRICITY	59,000	65,855	59,000	-
044002	RENTAL OTHER EQUIPMENT	30,000	30,200	30,000	-
		152,514	**160,254**	**90,804**	**-**
BOAT LAUNCH					
01-785-750-00-900-439					
012001	PART TIME SALARIES	10,000	6,095	10,284	10,000
022001	SOCIAL SECURITY	620	378	620	620
022501	MEDICARE	145	88	149	145
041002	ELECTRICITY	400	268	400	400
044002	RENTAL OTHER EQUIPMENT	4,000	3,710	4,000	4,000
061001	FIRST AID	50	-	50	50
061002	MISCELLANEOUS SUPPLIES	250	33	250	250
		15,465	**10,572**	**15,753**	**15,465**
RECREATION	TOTAL	**1,228,784**	**1,228,724**	**1,181,013**	**1,228,697**

Senior Services Department



Department Mission

To positively impact our community by creating opportunities for healthy aging through social engagement, physical well-being, community involvement, creativity, and life-long learning.

Senior Services

Services Overview

- Senior Activity Center
- Health and Wellness Programs
- Education & Enrichment
- Senior Transportation
- Age-Friendly Portsmouth
- Caregiver and Resource Support
- Nutrition



Did you know?

- Senior Services partners with Gather Mobile Market to provide onsite mobile pantry services every other Monday (except holidays) at 2:00pm at the Center?

Department Budget Comments

The FY27 proposed budget for the Senior Services Department is $255,553. This represents an increase of $6,508 or 2.61% from the FY26 budget. The net increase of this budget is due to contractual obligations.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
SENIOR SERVICES DEPARTMENT				
SALARIES	85,085	85,456	91,876	98,166
PART-TIME SALARIES	46,000	48,210	47,306	46,000
OVERTIME	500	-	500	500
LONGEVITY	-	716	-	-
RETIREMENT	11,580	11,613	11,777	12,580
OTHER BENEFITS	10,066	9,807	10,686	11,067
Contractual Obligations	*153,231*	*155,803*	*162,145*	*168,313*
TRAINING/EDUCATION/CONFERENCES	300	300	300	600
ELECTRICITY	30,000	33,389	30,000	30,000
NATURAL GAS	10,000	7,970	10,000	10,000
PROFESSIONAL ORGANIZATION DUES	300	512	300	300
OTHER OPERATING	46,400	42,138	46,300	46,340
Other Operating	*87,000*	*84,309*	*86,900*	*87,240*
TOTAL	240,231	240,112	249,045	255,553

Programs and Services

As part of the Recreation Department, the Senior Activity Center offers a variety of programs, activities, and services to promote healthy aging. In 2018, the City of Portsmouth become an "Age-Friendly Community" and strives to make Portsmouth livable for all ages.



Senior Activity Center

- Drop-in lounge with complimentary coffee, snacks, newspaper, music, and Wi-Fi
- Lunch programs, grab & go, senior social lunch, annual cookout, Thanksgiving luncheon, Veterans Breakfast, off-site lunch trips, and pop-up breakfast out trips
- Afternoon Sock Hop, Grandparent/Grandchild Intergenerational Events, Holiday Luncheon
- Senior newsletter on website, emailed, and mailed
- Fitness, health & wellness, field trips, social, enriching activities offered throughout each month

Health & Wellness Programs

- Variety of fitness classes available each week
- Reiki Circle, Meditation and Mindfulness programs – Weekend Mindfulness (new in FY26)
- Wellness clinics (blood pressure, balance testing, hearing, etc.)
- Partnership with Predead Social Club to bring in Death Over Coffee Monthly (new in FY26)
- Guest speakers on healthy topics like Brain Health & Fall Prevention
- Partnership with UNH Occupational Health students for nine-week health education program
- Increase of caregiver resources, education opportunities, and facilitators to our growing Dementia Support Group
- Nutritional meals served weekly; Gather Mobile Market site twice monthly

Enriching & Educational Programs



- Expansion of concert series to all year long
- Games, movies, knitting, social groups (ie: Dull Men's Club)
- Guest speakers on interesting topics like photography, fraud protection, local historians, humanities lectures
- Wet felting, watercolor classes, and Zentangle
- Seasonal art shows, Veterans Afternoon Coffee
- Day trips, overnights, and multi-day international travel

Senior Transportation

- Senior Transportation serviced by COAST/Triplink offered to Portsmouth residents five days per week: free medical rides, low-cost shopping trips, senior activity center stop
- Promote ridership, resource information, connect service to residents
- Funding for Senior Transportation comes from the Parking and Transportation Special Revenue Fund



Additional Senior Services

- Resource information
- Free book program
- Blood drives, warming/cooling station
- Portsmouth Meals on Wheels site
- Tax-Aide on site with AARP
- Meeting space available
- Collaborative Programming with Gather & Portsmouth Housing on Rock the Crock Series and Community Dinners providing transportation to housing residents



Goals and Objectives

Goal #1: Enrich the community by promoting healthy aging.

Objective(s)

- Create and distribute print and online newsletter highlighting activities and services for seniors
- Continue to collaborate with community organizations to enhance senior programming and education
- Build Age Friendly Portsmouth initiative

Timeline

- Ongoing

Performance Measurement(s)

	FY25	FY26 (Estimated)	FY27 (Forecast)
Newsletter Email List Subscriptions	2,200	2,525	2,700

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.

- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency

Goal #2: Continue to offer a senior gathering space.

Objective(s)

- Dedicated hub for seniors to gather including activity space, weekly meals on site, and drop in lounge
- Promote and provide social, educational, and physical opportunities for healthy aging

Timeline

- Ongoing

Performance Measurement(s)

	FY25	FY26 (Estimated)	FY27 (Forecast)
Number of Programs	85	92	98

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #3: Continue synergy with Recreation Department's goals.

Objective(s)

- Continue to work with the Recreation Board to support senior services
- Continue to work cooperatively with Recreation Department to provide year-round activities for older adults as well as intergenerational activities

Timeline

- One year. Year-by-year the timeline for Goal #3 is achieved. The end results are ongoing.

Performance Measurement(s)

	FY25	FY26 (Estimated)	FY27 (Forecast)
Number of Joint Programs	7	8	10

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency

Goal #4: Provide a comprehensive transportation element.

Objective(s)

- Support transportation partner to provide Senior Transportation for Portsmouth residents
- Grow participation through promotion and education
- Understand barriers to utilizing a transportation service

Timeline

- 1 year - each year the Portsmouth Senior Transportation program will be assessed and rides tracked

Performance Measurement(s)

	FY25	FY26 (Estimated)	FY27 (Forecast)
# of Rides Given	6,612	6,750	6,800

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Parking & Transportation – Make Portsmouth a multi-modal transportation City leveraging both private & public participation and resources.
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.

- Preserving Sense of Place – Protect and enhance Portsmouth's character by nurturing a healthy community, preserving natural and built environments, promoting resiliency, and expanding solar energy use.

- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency

Personnel Position Summary Schedule

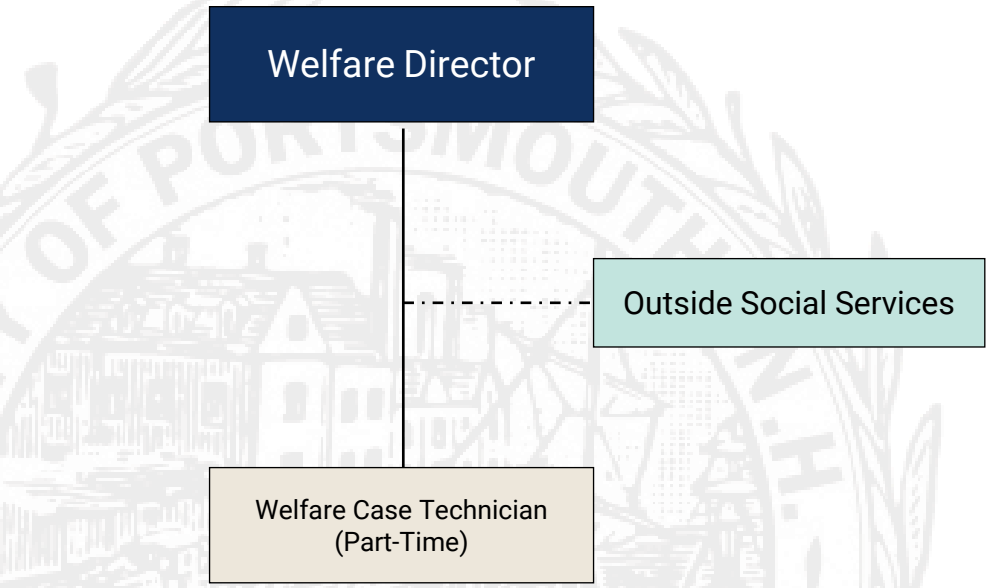
Positions Full Time	FY25	FY26	FY27
Senior Services Supervisor	1.00	1.00	1.00
Totals Full Time	**1.00**	**1.00**	**1.00**
Positions Part-Time	**FY25**	**FY26**	**FY27**
Senior Services Attendants	6.00	6.00	6.00
Totals Part Time	**6.00**	**6.00**	**6.00**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP	POSITION	SALARY
SENIOR SERVICES DEPARTMENT			
PMA GRADE 16	E	SENIOR SERVICES SUPERVISOR	98,166
		TOTAL FULL TIME	**98,166**
		ADDITIONAL PART-TIME HOURS AS NEEDED	46,000
		TOTAL PART TIME	**46,000**
		TOTAL DEPARTMENT	**144,166**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
SENIOR SERVICES DEPARTMENT					
01-786-339-00-100-442					
011001	REGULAR SALARIES	85,085	85,456	91,876	98,166
012001	PART TIME SALARIES	46,000	48,210	47,306	46,000
014041	OVERTIME	500	-	500	500
015001	LONGEVITY	-	716	-	-
022001	SOCIAL SECURITY	8,158	7,948	8,660	8,969
022501	MEDICARE	1,908	1,859	2,026	2,098
023001	RETIREMENT	11,580	11,613	11,777	12,580
034103	TELEPHONE	3,000	2,833	3,000	3,000
041002	ELECTRICITY	30,000	33,389	30,000	30,000
041101	NATURAL GAS	10,000	7,970	10,000	10,000
041205	WATER /SEWER FEES	3,000	-	3,000	3,240
044006	PRINTING LEASE/MAINT	3,500	3,200	3,500	5,000
055050	PRINTING	500	342	500	500
056001	DUES PROFESSIONAL ORGANIZ	300	512	300	300
057101	TRAVEL AND CONFERENCE	300	300	300	600
057102	TRAVEL REIMBURSEMENT	800	421	800	600
061001	FIRST AID	100	58	-	-
061002	MISCELLANEOUS SUPPLIES	3,000	3,081	3,000	3,000
061006	SR LUNCHES	26,000	26,008	26,000	26,000
062001	OFFICE SUPPLIES	2,500	2,348	2,500	2,500
062501	POSTAGE	3,000	3,664	3,000	1,500
074001	EQUIPMENT	1,000	183	1,000	1,000
SENIOR SERVICES	TOTAL	**240,231**	**240,112**	**249,045**	**255,553**

Welfare Department



Department Mission

To provide appropriate and timely assistance to qualified individuals. This office seeks to promote independence through guidance and referrals while recognizing the need to balance the City's financial interests with the needs of welfare applicants. Maintaining an active role in the community of organizations, businesses, and agencies that provide services to Portsmouth residents assures that all forms of support are utilized to the fullest for our community.

Welfare Department

Services Overview

- Client Services
- Eligibility Verification for City's Water and Sewer Assistance Program
- Community Relations
- Information and Referral

Did you know?

- The Welfare Department administers a Water and Sewer Assistance Program for the City of Portsmouth? There is one-time emergency assistance with half of the bill up to $300 or a discount program due to age and/or income.
- The Welfare Director is part of the Seacoast Impact Collaborative, a group of over 15 nonprofits within the City that meets quarterly to discuss ways to improve services and address barriers for our most vulnerable populations?

Department Budget Comments

The FY27 proposed budget for the Welfare Department is $511,247. This represents a decrease of $25,857 or 4.81% from the FY26 budget. The net decrease of this budget is due to contractual obligations offset by reductions in direct assistance.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
WELFARE DEPARTMENT				
SALARIES	94,364	86,368	93,500	101,150
PART-TIME SALARIES	37,977	38,791	46,955	50,796
OVERTIME	-	-	-	1,000
LONGEVITY	155	468	589	607
RETIREMENT	12,767	11,675	11,921	12,897
OTHER BENEFITS	10,136	9,220	10,789	11,747
Contractual Obligations	*155,399*	*146,522*	*163,754*	*178,197*
DIRECT ASSISTANCE	259,600	236,192	371,750	330,250
TRAINING/EDUCATION/CONFERENCES	325	185	150	500
PROFESSIONAL ORGANIZATION DUES	300	50	200	300
OTHER OPERATING	1,585	1,372	1,250	2,000
Other Operating	*261,810*	*237,798*	*373,350*	*333,050*
TOTAL	417,209	384,320	537,104	511,247

Programs and Services

Client Services

- Determine qualified applicants, process requests for service, and make referrals
- Determine qualified applicants, process requests for the City Water and Sewer Assistance Program
- Administer emergency assistance funding based on State law and City ordinance
- Conduct periodic follow-up of clients
- Monitor changing federal/State laws and regulations
- Facilitate responsiveness of agencies to department referrals

Community Relations

- Actively participate in local social service networks
- Advise City Manager on appropriate funding levels for social service agencies
- Advocate for the interests of department recipients and the City

Goals and Objectives

Goal #1: Assist individuals in Portsmouth, in accordance with New Hampshire Law and the Welfare Guidelines adopted by the City Council, who are temporarily unable to provide for their own documented shelter, food, medication, utility, or other emergency needs per NH RSA 165.

Objective(s)

- Refine and improve applicant qualification process
- Take active role in social service networks
- Leverage existing resources and explore new avenues to maintain cost per in office contact and other expenses

Timeline

- Ongoing

Performance Measurement(s)

Change over previous year of cost per in-office contact

FY24	FY25	FY26 (Estimate)
$880.48	$895.09	$1,000

Activity Report

FY25	FY26	FY27 (Estimate)
755	837	900

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency

- Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Goal #2: Work closely with federal, State, and local agencies and charities to assist Portsmouth citizens in acquiring and maintaining housing, particularly as it pertains to very low- and low-income households.

Objective(s)

- Participate in local advocacy coalitions that support the goal of making quality accessible and affordable housing available to all
- Participate in the NH Local Welfare Administrators Association

Timeline

- Ongoing

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Goal #3: Review social service agencies' City budget requests and advise the City Manager regarding funding levels for agencies.

Objective(s)

- Review Outside Social Service fund requests

Timeline

- Ongoing

Performance Measurement(s)

Social Services Funding

FY24	FY25	FY26	FY27 (Proposed)
233,250	250,500	250,500	262,000

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Personnel Position Summary Schedule			
Positions Full Time	**FY25**	**FY26**	**FY27**
Welfare Director	1.00	1.00	1.00
Welfare Administrator	-	-	-
Totals Full Time	**1.00**	**1.00**	**1.00**
Positions Part-Time	**FY25**	**FY26**	**FY27**
Welfare Case Technician	-	1.00	1.00
Welfare Administrative Clerk	1.00	-	-
Totals Part Time	**1.00**	**1.00**	**1.00**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP	POSITION	SALARY
WELFARE DEPARTMENT			
PMA GRADE 18	4.5C/7.5D	WELFARE DIRECTOR	101,150
		EDUCATION STIPEND(S)	-
		TOTAL FULL TIME	**101,150**
PMA GRADE 9	C	WELFARE CASE TECHNICIAN (30HRS/WK)	50,796
		TOTAL PART TIME	**50,796**
		TOTAL WELFARE	**151,946**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
WELFARE DEPARTMENT					
DIRECT ASSISTANCE					
01-792-770-25-110-436					
088001	FOOD	1,000	858	1,000	3,000
088002	PERSONAL GOODS	250	-	250	250
088003	SHELTER	175,000	159,638	205,000	180,000
088004	FUEL	2,000	-	2,000	1,000
088005	GAS LIGHT AND WATER	2,000	810	2,000	1,000
088006	MEDICAL	250	2,573	3,000	1,000
088007	TRANSPORTATION	1,000	1,601	3,000	3,000
088008	BURIALS	8,000	11,000	15,000	15,000
088009	OTHER EXPENSES	100	898	500	6,000
088010	EMERGENCY SHELTER	70,000	58,814	140,000	120,000
DIRASST		**259,600**	**236,192**	**371,750**	**330,250**
WELFARE ADMINISTRATION					
01-792-770-51-110-436					
011001	REGULAR SALARIES	94,364	86,368	93,500	101,150
012001	PART TIME SALARIES	37,977	38,791	46,955	50,796
014041	OVERTIME	-	-	-	1,000
015001	LONGEVITY	155	468	589	607
022001	SOCIAL SECURITY	8,215	7,473	8,744	9,520
022501	MEDICARE	1,921	1,748	2,045	2,227
023001	RETIREMENT	12,767	11,675	11,921	12,897
055050	PRINTING	110	-	100	100
056001	DUES PROFESSIONAL ORGANIZ	300	50	200	300
057101	TRAVEL AND CONFERENCE	325	185	150	500
057102	TRAVEL REIMBURSEMENT	300	-	100	600
062001	OFFICE SUPPLIES	250	277	250	500
067001	BOOKS & PERIODICALS	425	45	100	100
075001	FURNITURE AND FIXTURES	500	1,050	700	700
WELADMIN		**157,609**	**148,128**	**165,354**	**180,997**
WELFARE	**TOTAL**	**417,209**	**384,320**	**537,104**	**511,247**

Outside Social Services

Services Overview	
Program Name	**Service Offered**
AIDS Response Seacoast	Prevention and direct services for individuals with HIV/AIDS
American Red Cross	Disaster (immediate aftermath) relief - emergency food, shelter, clothing, etc.
Area Homemaker/Home Health	Non-medical, in-home care services to low-income, elderly adults and adults with disabilities
Court Appointed Special Advocates (CASA)	Provides a voice for abused and neglected children & youth
Community Action Partnership Hillsborough and Rockingham Counties (CAP)	Fuel & electricity assistance, homeless coordinated entry, weatherization services, etc.
Cornerstone VNA	In home care, hospice care, palliative care, lifecare-private duty and community care regardless of income
Cross Roads House	Shelter & supportive services for singles and families
Friends Program (Retired & Senior Volunteer Program - RSVP)	Addresses unmet community needs through volunteers and increases the health and independence of older adults through active, meaningful volunteerism
Gather	Food pantry and community meal space
Greater Seacoast Community Health (Families First)	Federally Qualified Health Center (FQHC) that provides medical, dental, prenatal, and mobile health services
HAVEN	Services for those affected by domestic & sexual violence
I Got Bridged	Support with local transportation, food insecurity, homelessness, and substance abuse / addiction
Krempels Brain Injury Center	Improving the quality of life of people living with acquired brain injury
Meals on Wheels	Meal delivery for elderly and disabled adults
My Friends Place	Shelter & supportive services for both singles and families
New Generation	Shelter & supportive services for mothers and children only
Operation Blessing	Provides a food pantry, clothing, household goods, emergency cold shelter in the winter, laundry services and homeless cafe on weekends, etc.
Safe Harbor Recovery Center	Peer-delivered recovery support for substance misuse & mental health
Seacoast Big Brother/Sister	One-on-one mentor relationships with youth
Seacoast Community School	Early education center

Did you know?

The Welfare Director represents Portsmouth in many non-profit groups? These include:

- Home for All Coalition
- Seacoast Counties Local Welfare Administrators Association
- Seacoast Impact Collaborative
- Greater Portsmouth Recovery Coalition
- Strafford County Community Care Team
- Portsmouth Community Care Team
- NH Local Welfare Administrators Association

Budget Comments

The FY27 proposed budget for the Outside Social Services Division is $262,000. This represents an increase of $11,500 or 4.59% from the FY26 budget.

Programs and Services

- **AIDS Response Seacoast:** AIDS Response Seacoast (ARS) is a non-profit community-based HIV/AIDS Service Organization which has served the Seacoast area since 1987. The mission is three-fold: to prevent the spread of HIV infection by promoting the avoidance of unsafe practices through education and prevention programs for individuals, groups and communities; to provide direct services for those living with HIV/AIDS through case management and other practical and emotional support services; and to advocate on HIV/AIDS issues on the local, State, and national level. ARS provides services throughout Rockingham and Strafford Counties in New Hampshire. All programs and services offered by ARS are provided free of charge.

  The ARS Client Services Department provides advocacy and referrals to people living with HIV/AIDS and otherwise assists them in accessing complex medical and social service systems, obtaining housing, financial assistance, and home-based services as well as promoting healthy behaviors and emotional well-being. In addition, the Client Services Department also provides access to mental health and substance misuse counseling; access to transportation to medical appointments; housing assistance including emergency housing and utility support, and a food pantry to help ensure food security.

- **American Red Cross:** The mission of the American Red Cross is to prevent and alleviate suffering in the face of disaster by mobilizing the power of volunteers and the generosity of donors. Locally, the most common disaster responses are for home fires. The American Red Cross provides emergency food, shelter, clothing, and financial assistance in the immediate aftermath to ensure that victims' immediate needs are met as they begin their long journey of recovery. The organization also deploys staff and volunteers all over the country to support mass care efforts in the wake of large-scale national disasters such as hurricanes and wildfires. In addition to its disaster response work, it also facilitates the collection and distribution of lifesaving blood and blood products for local hospitals; it offers supportive services to active and veteran members of the nation's military and their families, such as emergency communications and resiliency trainings; and it ensures the safety of its

communities by offering First Aid & CPR, babysitting, and aquatics training courses throughout its network.

- **Area Homecare & Family Services, Inc:** The Agency mission is "to provide non-medical in-home care services to low-income elderly and adults with disabilities or chronic illnesses, so they may remain in their homes for as long as possible." Services are free for income-eligible clients and include grocery shopping, laundry, light housekeeping, companionship, and many more activities of daily living the clients cannot do for themselves. In FY25, services were provided to 88 Portsmouth residents. More than 99% of these clients are "very low income" by HUD standards, and some of the cost of providing this service is not recoverable from the State contract or Medicaid and must be raised by the Agency. In addition to providing direct in-home care services to the elderly and adults with disabilities or chronic illnesses, the Agency also develops and sponsors Project CoolAir, which raises money to buy air conditioners for Portsmouth citizens with medical conditions who are in financial need. The City Welfare Department is one of many local referral sources. City funds are requested to enable the In-Home Care Program to continue to offer free homemaker services to the many Portsmouth residents in need who wish to remain in their homes.

- **CASA:** Court Appointed Special Advocates (CASA) of NH provides a voice for abused and neglected children and youth by empowering a statewide network of trained volunteers to advocate on their behalf so they can thrive in safe, permanent homes. The impact of CASA in the community is deep and profound. CASA's volunteer advocates have the ability to provide CASA children with dedicated advocacy, focusing on just a case or two at a time. CASA provides children with a consistent, caring voice, reminding them that they are valued and deserve a chance to be safe from harm is proven to deliver better short- and long-term outcomes for children it serves is significantly more cost effective than alternative approaches, saving NH tax payers more than $3.5 million last fiscal year and is the preferred child advocacy organization among New Hampshire's judges who preside over child welfare cases. Last year, through determination, dedication and an unrelenting commitment to the rights of child victims, our volunteers spent a collective 89,028 hours (and 682,048 miles) advocating for 1,487 children, with 24 children being from the City of Portsmouth.

- **Community Action Partnership for Hillsborough and Rockingham Counties (CAP):** In addition to serving as an important 'port of entry' for other social services, CAP's resource centers provide several direct services to low-income households:

    - Fuel/Electric Assistance Programs: Staff screen and enroll households in federal LIHEAP (Low Income Heating & Energy Assistance Program) aka 'fuel assistance' and state Electric Assistance Programs.
    - Crisis Services: Staff provide emergency grants, often working in cooperation with municipal welfare for households facing eviction, foreclosure and/or utility terminations.
    - Food Pantries: Staff assist households who are critically low on food with donated and purchased perishable, non-perishable, meat, and dairy food items. They work cooperatively with other small community pantries to assure the widest availability of these resources. CAP also receives, from both organizations and individuals, cash donations which are used to fill in gaps as they arise in the food stocks or to purchase food 'gift cards' for area grocery stores. CAP stocks personal care and cleaning items, and it attempts to keep a supply of diapers and related supplies for children and adults at

its sites, as well.

- Financial Capability: CAP employs dedicated staff who are responsible for holding free tax-free tax preparation geared at the Earned Income Tax Credit (EITC) eligible taxpayer, providing one-on-one financial coaching, credit repair, financial crisis interventions, workshops, and access to partner financial services. Staff also work at filling the void in financial stability programming when a need presents itself, i.e. working with town assistance offices to help fill out Property Tax Relief forms.
- Workforce Development programming offers skill building and case management to unemployed/under-employed as well as making connections to businesses for possible permanent employment.
- Homeless Outreach/Intervention Program: Staff assist homeless individuals and families with identifying shelter needs, arranging emergency transportation to shelters, and arranging alternative shelters.
- NH DP-8 Low & Income Homeowners Property Tax Relief applications: Staff contacts eligible County resident homeowners and assists in the completion of this application to receive a state property tax refund check.

- **Cornerstone VNA:** As a nonprofit organization, Cornerstone VNA is committed to bringing services to people of all ages regardless of their ability to pay, so that families can stay together at home, even when facing the challenges of aging, surgical recovery, chronic or life-threatening illnesses, or end-of-life care. The VNA provides award-winning care at home through five programs: Home Care, Hospice Care, Palliative Care, Life Care-Private Duty, and Community Care.

- **Cross Roads House (CRH):** For over 40 years, Cross Roads House has been providing shelter and supportive services to individuals and families in the Seacoast NH area who are experiencing homelessness. We strive to meet the immediate needs of the region's homeless and to provide them with the tools and guidance they need to successfully return to permanent housing. CRH is open and staffed 24 hours a day, 365 days a year. In our Fiscal Year ending June 30, 2025, we provided shelter to 409 people for 32,731 bed nights, including 30 families with 36 children. Among those were 55 residents of Portsmouth who stayed for 6,657 bed nights. Cross Roads House provides a vital service to the great NH Seacoast area with access to critical emergency shelter, assistance in finding stable housing, partnerships with local agencies, and post shelter case management support, all with the purpose of getting unhoused individuals and families stabilized and into permanent housing where they can thrive as contributing members of our community.

- **Friends Program (RSVP):** The Friends Program is a social service organization that builds positive connections and solutions for at-risk youth, families, and seniors and serves as the local sponsor for the Retired and Senior Volunteer Program (RSVP). Friends RSVP helps solve unmet community needs through volunteers and increases the health and independence of older adults through active, meaningful volunteerism. RSVP capitalizes on people's interests and skills to provide a wide range of services to Portsmouth's underserved and disadvantaged residents. In 2025, Friends RSVP coordinated volunteer placements of 294 seniors who contributed 31,191 hours of service throughout the total program area. Friends (RSVP) coordinators work with volunteers in the Portsmouth region to continually serve the needs of individuals and organizations. In 2025, Volunteers directly served 5, 210 Portsmouth residents by assisting in these important programs.

- **Gather:** Gather offers food access services that address immediate hunger needs while also working toward long-term, preventative strategies that build food security and support residents' health and wellbeing. Gather's grocery store-style pantry market provides its clients with choice, offering fresh foods at no cost. Open 5 days a week for a total of 28 hours, the pantry's community room has pre-made meals. Of Rockingham County residents who access the pantry market, 52% of visits were made by Portsmouth residents in 2025. They accessed 48% of the pounds of food distributed valued at $373,651 to Rockingham County residents through this program alone. Gather's Mobile Markets, Fresh Food Bus, and Meals 4 Kids (M4K) initiatives provide fresh, nutritious food to residents through a farmer's market-style set-up at five Portsmouth locations. In FY2026 to date, Gather has already served 44,380 people and distributed 382,965 pounds of food through its Mobile Markets, M4K, and Fresh Food Bus programming. This reflects a 35% increase in people served and a 28% increase in amount of food distributed from FY2025. The need for services is critical; since 2023, there has been a 50% increase in demand across its work; last year Gather served 125,000 people and distributed 1.7 million pounds of food monthly at no cost to recipients.

- **Goodwin/Families First (Greater Seacoast Community Health):** Greater Seacoast Community Health (Greater Seacoast) is a federally qualified community health center with locations in Portsmouth and Somersworth, NH. Our mission is to deliver innovative, compassionate, integrated health services and support accessible to all in our community, regardless of ability to pay. Each year, Greater Seacoast serves about 1,100 low-income Portsmouth children and adults with affordable, accessible, comprehensive, and prevention-focused health care and parenting and family programs. Greater Seacoast's services include primary care, pediatrics, dental care, prenatal care, behavioral health counseling, substance misuse disorder treatment, mobile health care services, social work services, a pharmacy, parenting education and support, and home visiting. We serve approximately 14,000 people annually who live in eastern Rockingham County, Strafford County, New Hampshire, and York County, Maine. In addition to our two health centers, we provide health services at the Somersworth, NH, High School and in several communities through our mobile health care program for unhoused people, including weekly medical clinics at Cross Roads House and St. John's Episcopal Church in Portsmouth. Our Family Resource Center offers free family programs throughout the NH Seacoast region. The Strafford County Public Health Network and the Women, Infants, and Children's Nutrition Program of Strafford and Carroll Counties are Greater Seacoast programs that serve thousands of families annually. Health and dental services are provided regardless of ability to pay, with a sliding fee scale offered to all income-eligible patients.

- **HAVEN:** For 46 years, HAVEN, the organization created by the merger of A Safe Place and Sexual Assault Support Services (SASS), has provided services to Portsmouth residents impacted by domestic and sexual violence. Haven's mission is to prevent sexual assault and domestic violence and to empower all women, men, non-binary and transgender adults, youth, and families to heal from abuse and rebuild their lives. Services include providing 24-hour confidential emergency shelter and support services via a confidential 24-hour hotline; in-person accompaniments at hospitals, police, child advocacy centers and courts; a housing assistance program for survivors; and a K-12 Safe Kids Strong Teens prevention education program aimed at preventing sexual abuse, bullying, and teen dating violence. Most recently added to Haven's services is its Housing First initiative, where the organization aids victims

and survivors in need of safe, affordable housing. In addition, Haven's main office in Portsmouth (located at 20 International Drive at the Pease Tradeport) allows those in need of assistance to access in-person support during office hours. In FY2025, HAVEN assisted 230 Portsmouth residents with support services through its 24-hour client services program, that includes shelter and housing, and reached 1307 Portsmouth students and teachers and other community members with its Safe Kids Strong Teens prevention education program.

- **I Got Bridged:** I Got Bridged "bridges the gap for people in need on the Seacoast." The organization's focus is on helping community members who struggle with local transportation, food insecurity, homelessness, and substance abuse/addiction. I Got Bridged serves and collaborates with residents who face barriers to the ability to thrive due to their lower socioeconomic status, physical ability, age, and overall inability. Their goal is to provide free transportation to the local food pantries, community meals, recovery meetings, church services, medical appointments, and more. The organization also transitions the homeless to residential living and provides bags of essentials to those experiencing homelessness.
- **Krempels Brain Injury Center:** Krempels Brain Injury Center is a nonprofit organization dedicated to improving the quality of life of people living with acquired brain injury through evidence-based programming, shared experiences, and support in a welcoming community. Located at the Community Campus in Portsmouth, NH, Krempels' services are unduplicated and innovative; the Center is the only one of its kind in the northeast and one of only a handful in the country providing evidence-based, post-rehab, community-based programming for people living with the chronic effects of their injury. Krempels has served brain injury survivors in Portsmouth and surrounding communities since 2000. Krempels' therapeutic programming significantly improves the quality-of-life outcomes for a population that is often homebound, socially marginalized, and economically disadvantaged. Between July 1, 2024, and June 30, 2025, Krempels was visited 760 times by 13 Portsmouth residents. Services included approximately $74,000 in free or reduced attendance fees.
- **Meals on Wheels:** Meals on Wheels of Rockingham County helps older and/or disabled adults maintain their health, well-being, and independence. This means support in two areas essential to helping its clients "age in place" at home- nutritious meals and transportation. Meals on Wheels provide hot, nutritious meals both in a community setting and via home delivery in all cities and towns of Rockingham County. In FY25, it served 52,209 meals to 298 Portsmouth residents. Meals on Wheels provide wellness checks to at-risk citizens every week of the year, Monday through Friday, with provisions for weekend service for those who need it. The organization offers a variety of meal choices to its clients, hot meals, targeted diet plans for many medical conditions, and peace of mind to families and neighbors, all at a fraction of the cost of assisted living or nursing home care. While its clients' nutritional needs are important, Meals on Wheels knows that it is also delivering a crucial serving of human interaction that can counteract the feelings of isolation and loneliness that many of its clients feel. The caring, personal connection that develops between its clients and its staff is hard to describe in words.
- **My Friend's Place:** My Friend's Place (MFP) Emergency Shelter has been providing shelter to homeless men, women, and families for over 30 years. Its ten-bedroom farmhouse, located in a quiet neighborhood, provides a home-like setting. MFP provides for all basic needs with

a large pantry, showers, laundry facilities, and more. The critical services of Case Management are also provided, to assist the client to obtain ID's, income, SNAP or other government benefits the client may be eligible for, as well as coordination of other necessary outside services such as finding a medical home, substance abuse, mental health, or other services. The goal of case management is to eliminate barriers to permanent housing. Thousands of people over the last 30 plus years have called My Friend's Place their home at some point and time. My Friend's Place also owns two duplexes in Dover serving up to four families in longer term transitional housing. In transitional housing, families can work on longer term goals while they increase their income so they can afford full market rent housing, or if they are on a fixed income, wait for their names to come up on waitlists for income-based housing.

- **New Generation:** Founded in 1987, New Generation is a safe, family-oriented shelter for pregnant women and mothers with children who are experiencing homelessness due to domestic violence, financial hardship, substance use disorder, and mental health challenges, among other issues. Since its inception, New Generation has helped more than 1,850 women and children find permanent housing and access case management to move from homelessness into independent living and self-sufficiency. Specific Programs include:
    - Emergency services: Housing, food, transportation, individual case management, parenting education sessions, financial counseling, among other services
    - Transitional housing: Housing, individual case management, parenting education sessions, financial counseling, among other services
    - Stabilization services for residents moving out to permanent housing: Individual case management, parenting education sessions, financial counseling, and referral to other core services
    - In addition to programming and supportive services, New Generation provided approximately 7,300 bed-nights and 10,000 meals in the last fiscal year. Since opening its doors more than 38 years ago, New Generation has served women and their children as they move out of homelessness toward self-sufficiency, providing special support to children in areas such as behavioral structure, literacy, and nutrition. These are children who, due to homelessness, might not otherwise have been able to receive these services.
- **Operation Blessing:** Operation Blessing (OB) is a safe place for people who experience crisis situations in their lives due to poverty, homelessness, illness, joblessness, or other adverse circumstances. OB fights poverty by embracing all people in need with compassion, offering hope and healing for changed lives. Services are provided in a flexible and responsive manner so that families can obtain the necessary assistance to gradually become more self-sufficient and less dependent upon critical relief services. OB provides a trauma-informed environment with a client-centered approach and works collaboratively with other social service agencies to widen the doorway for more seamless care and support. Programs include:
    - OB Center: The Center provides free food, clothing, personal care, and household items to those in need, as well as offers free case management support.
    - The Cafe at OB: Guests receive a hearty warm meal and beverage in a safe and compassionate environment (limited seating and hours, while supplies last).
    - The Warming & Cooling Center: The Center offers temporary (7pm to 7am) shelter and

showering during times of extreme cold and heat.
    - Outreach Programming: One day to Serve, monthly mobile food pantry and congregate meals to Portsmouth Housing Authority (PHA), Thanksgiving basket delivery, Christmas Gift Giveaway, Back to School Bash, and Getting Ahead class.
    - Youth Engagement: In cooperation with the Greenleaf Recreation Center, OB provides free after school activities including homework assistance, open rec events, and prosocial activities such as lessons in swimming, cooking, karate, and fitness.

- **Safe Harbor Recovery Center:** Safe Harbor Recovery Center, a non-profit, peer-delivered recovery support program of Granite Pathways, was established in 2016 by the recovery community to respond to the addiction crisis. As a Recovery Community Organization (RCO), Safe Harbor was the second established recovery community center (RCC) in the state of New Hampshire and since then, Safe Harbor trained staff with lived experience of substance misuse and mental health issues have helped over 7,000 individuals through individual or group trained peer counseling, peer mutual aid groups (NA, M, SMART), parenting education, unhoused outreach and assistance, workforce readiness (Job Launch), SUD education, holistic modalities (reiki and auricular acupuncture) and as of 2023, youth programming. All staff peer-delivered services are regulated by the Board of Alcohol and Other Drug Use Professionals and bound by strict State ethical and federal confidentiality laws. Its purpose is to assist (in a trauma-informed, all-inclusive, and non-judgmental way) people in navigating their own recovery wellness in an individualized, holistic, and creative way, embracing all pathways and utilizing all available resources.

- **Seacoast Big Brothers/Big Sisters of NH (BBBSNH):** The mission of Big Brothers Big Sisters of New Hampshire is to create and support one-to-one mentoring relationships that ignite the power and promise of youth, ages 6-18. Many of the youth served by Seacoast Big Brothers/Big Sisters are facing significant adversities in their lives including parental incarceration, poverty/low-income household, exposure to substance and opioid misuse, experiences with trauma, abuse, mental health issues, and more. BBBSNH takes a preventative approach to address these circumstances, with its vision that all youth have the opportunity to reach their full potential through mentorship.

- **Seacoast Community School:** Seacoast Community School (SCS), formerly known as the Community Child Care Center, was established in 1967. Its enduring mission is to provide nurturing care and exceptional education to all children within the Seacoast community, remaining steadfast in its dedication to supporting low-income families and addressing their specific needs. SCS aspires to lead in the realm of innovative and accessible education for children aged eight weeks to twelve years, while fostering an understanding of the importance and positive impact of high-quality early education.

  SCS serves an average of over 240 full-time equivalent children daily, offering a diverse range of programs including: nationally accredited full-daycare for infants, toddlers, and preschoolers; half-day inclusive preschool options in partnership with Portsmouth Schools; and after-school programming for students in grades K-5 in Portsmouth and Greenland.

In its commitment to accessibility, SCS diligently works to ensure that all programs are available to families and their children, irrespective of their socio-economic status. Priority is given to children from families in financial need, as these individuals benefit significantly from the organization's quality early education and care. By facilitating access to quality childcare, SCS empowers families to secure and maintain employment, pursue job skill training, and ensure stable housing, food, and other essential living necessities. Additionally, SCS accepts New Hampshire State Child Care Scholarship reimbursements and actively collaborates with the City of Portsmouth, local agencies, and private donors to create additional scholarship opportunities. Through initiatives like the Social Services Agency Grant, SCS strives to meet the needs of the community's most vulnerable populations.

SCS is currently advancing its three-year strategic plan and has achieved significant milestones in a relatively short time frame, despite the numerous challenges posed by COVID-19. During the pandemic, SCS successfully transitioned from in-person learning for the 2019-20 school year and maintained uninterrupted services for families in the region. The organization launched a specialized morning program to align with public school half-day schedules, expanded its support for low-income families, increased scholarship opportunities, and sustained a dedicated team of over 50 faculty and administrators on-site each day. SCS's commitment to strict safety protocols has helped to reduce the incidence of COVID-19 among its students and staff. As a result, SCS has experienced an enrollment growth of approximately 100 students since 2020, despite the ongoing challenges related to the pandemic. SCS continues to strive to be innovative and expand its reach of impact every day. As it looks to the future, SCS remains committed to fostering a safe and supportive learning environment that meets the needs of the community and empowers every student to succeed.

- **Seacoast Mental Health Center:** The mission of Seacoast Mental Health Center, Inc. (SMHC) is to provide a broad, comprehensive array of high-quality, effective, and accessible mental health services to residents of the eastern half of Rockingham County. Services are provided to children, adolescents, adults, older adults, caregivers, and families, regardless of their ability to pay. SMHC's goal is to empower a family unit and/or individual to build upon health, community, and resilience within a collaborative treatment model where services are designed to meet patients where they are, both physically and psychologically. SMHC is mandated to provide evaluations and treatment for severe and persistent mental illnesses, such as bipolar disorder and schizophrenia, as well as depression, anxiety, and other mental health illnesses to children, adolescents, and their families, adults, as well as to the distinct elderly demographic. In FY25 SMHC provided 123,214 unique services to 5,720 children, adolescents, adults and families. 805 of these patients were Portsmouth residents.

- **Seacoast Pathways:** The mission of Seacoast Pathways is to support adults living with mental illness and acquired brain injury on their paths to recovery while ending social and economic isolation. Seacoast Pathways is a structured evidence-based recovery program for adults 18+ living with mental illness and/or acquired brain injury who strive to engage with others and reintegrate in the community. The program follows the international Clubhouse Model of Psychosocial Rehabilitation and provides opportunities to utilize strengths, interests, and skill development to get back on track for employment, education, improved housing, and wellness - all hallmarks of mental health recovery. Participants, called members, work side-by-side with staff and fellow members to operate the clubhouse and volunteer for clerical work, reception, lunch preparation, and planning and organizing activities. Art, music, writing, yoga, and nutrition

are incorporated for wellness and learning. Members are actively supported in gaining their independence and self-sufficiency, and are assisted in their employment, housing, and educational goals by increasing skills, pursuing resources, and finding fellowship with others. Membership is free and for life; prospective members need to provide a clinical referral for appropriateness to the program. Seacoast Pathways connects closely with Portsmouth Hospital's Behavioral Health Unit, the Seacoast Mental Health Center in their Portsmouth and Exeter locations, One Sky area agency, Krempels Brain Injury Center, and others.

- **Waypoint:** Waypoint is dedicated to advancing the well-being of children and families by providing an array of social services to strengthen family life and promoting community commitment to the needs of children. Waypoint has several programs that serve Portsmouth including Individual Services/Integrated Home-Based Services, Health Care Coordination, Healthy Family America, Parent Aide, and services for Homeless Youth. Specific to the request for funding is the Family-Centered Early Supports & Services (more commonly known as early intervention for children from birth to three years of age). These services are designed to help young children reach their full developmental potential and to support their families through that process. Programs are based on current research, balanced with experience, and clinical skills. Staff provide an array of developmental and therapeutic services for children with special needs, education and support to their families and guidance in accessing and coordinating community and health resources. City funds are requested for Family-Centered Early Supports and Services to help fill the significant gap between the cost of providing services and the available revenues collected from all other sources. The request is based on the number of children served. Last year, Waypoint provided services to 67 Portsmouth children and their families, continuing to represent the highest number of families served in its catchment area. City funds are requested to support staff in providing direct services to Portsmouth families.

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
OUTSIDE SOCIAL SERVICES					
01-793-780-51-100-437					
087001	CROSSROADS HOUSE	80,000	80,000	80,000	80,000
087002	CENTRAL VETERAN'S COUNCIL	1,500	290	-	-
087005	SEACOAST MENTAL HLTH CTR	12,500	12,500	12,500	13,500
087006	AREA HOMEMAKER/HOME HLTH	11,000	11,000	11,000	11,000
087008	MEALS ON WHEELS	17,500	17,500	17,500	17,500
087010	SEACOAST BIG BROTH/SISTER	3,000	3,000	3,000	3,000
087012	RSVP	4,000	4,000	4,000	4,000
087013	SEACOAST COMMUNITY SCHOOL	30,000	30,000	30,000	30,000
087015	ROCKINGHAM COMM ACTION	21,500	21,500	21,500	21,500
087017	HAVEN	12,000	12,000	11,000	11,000
087018	WAY POINT	12,000	12,000	8,000	8,000
087019	AMERICAN RED CROSS	1,000	1,000	1,000	1,000
087020	AIDS RESPONSE SEACOAST	5,000	5,000	4,000	5,000
087021	GATHER (FOOD PANTRY)	6,500	6,500	6,500	10,000
087024	GOODWIN (FAMILIES FIRST)	10,000	10,000	10,000	10,000
087025	FAMILY PROMISE	2,000	2,000	-	-
087026	NEW GENERATION	3,500	3,500	3,500	3,500
087028	SEACOAST PATHWAYS	3,000	3,000	2,000	2,000
087029	CASA	3,000	3,000	2,000	2,000
087032	ONE SKY COMMUNITY SERVICE	2,500	2,500	-	-
087033	CORNERSTONE VNA	5,000	5,000	5,000	5,000
087035	KREMPELS	1,000	1,000	1,000	1,000
087036	SAFE HARBOR	3,000	3,000	3,000	3,000
087037	I GOT BRIDGED	-	-	2,000	2,000
087038	OPERATION BLESSING	-	-	3,000	3,000
087039	MY FRIENDS PLACE	-	-	9,000	15,000
OUTSIDE SOCIAL SERVICES	**TOTAL**	**250,500**	**249,290**	**250,500**	**262,000**

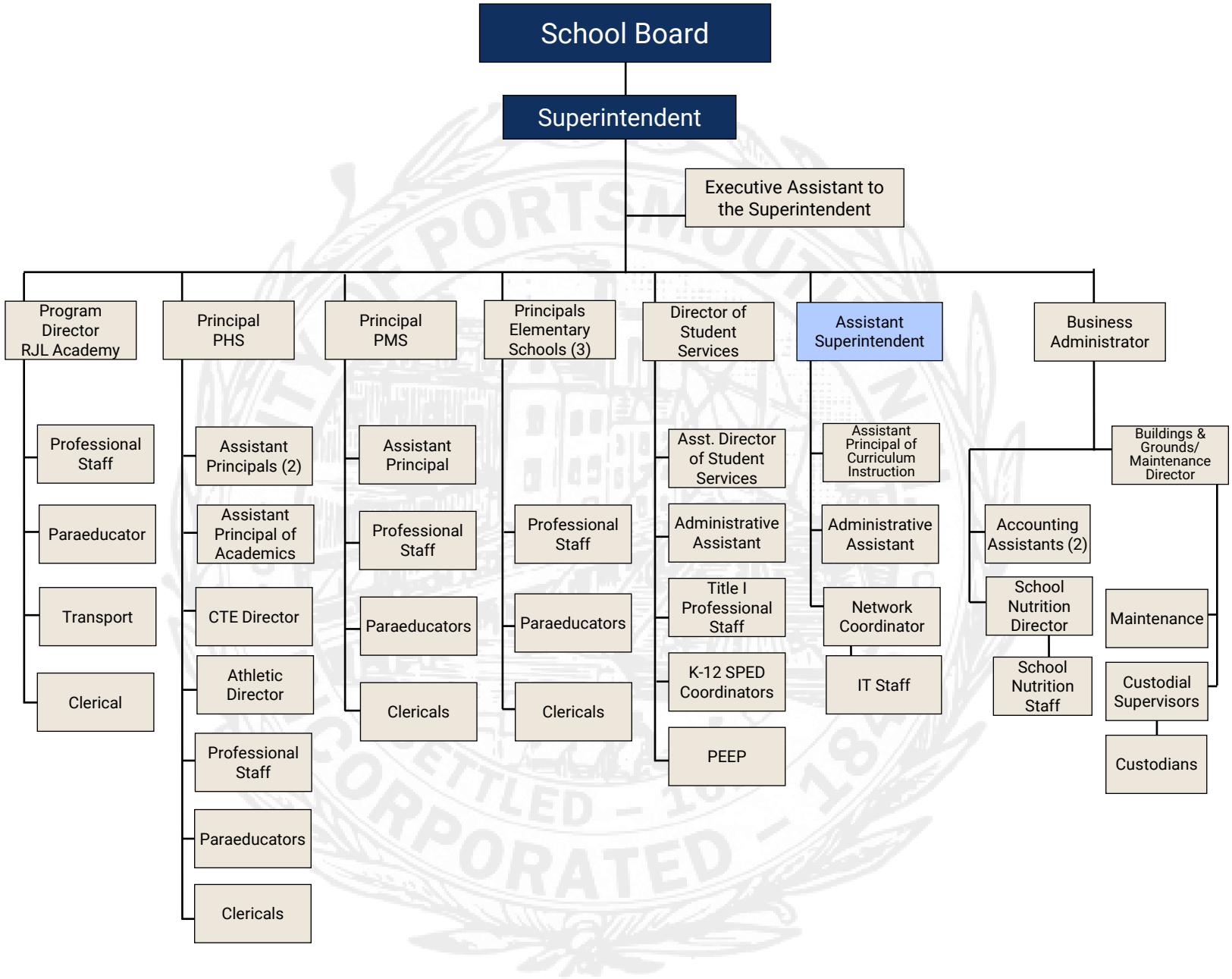
NOTE: CHART ON NEXT PAGE COMBINES TOTAL CITY GRANTS PROVIDED TO SOCIAL SERVICES

Total City Grants to Social Service Agencies FY27
Funded from General Fund and Community Development Block Grant (CDBG) Program

Outside Social Services	FY 2026			FY 2027		
	Welfare	CDBG	Total	Welfare	CDBG	Total
Agency	Welfare Department Budget - City Manager Recommended	Citizens Advisory Committee Recommended CDBG Budget	Welfare Department and CDBG	Welfare Department Budget - City Manager Recommended	Citizens Advisory Committee Recommended CDBG Budget*	Welfare Department and CDBG
AIDS Response Seacoast	$4,000	$11,500	$15,500	$5,000	$9,000	$14,000
American Red Cross	$1,000		$1,000	$1,000		$1,000
Area HomeMaker/Home HLTH CTR (Formerly - Area Homecare & Family Services)	$11,000		$11,000	$11,000		$11,000
CASA, Child Support/GAL Services	$2,000		$2,000	$2,000		$2,000
Central Veterans Council (dissolved 2025)	$0		$0	$0		$0
Chase Home for Children (New Program - 90 Day Reunification Program)	$0		$0	$0		$0
Cornerstone VNA	$5,000		$5,000	$5,000		$5,000
Cross Roads House, Inc.	$80,000	$21,500	$101,500	$80,000	$17,500	$97,500
Fair Housing Activities (formerly New Hampshire Legal Assistance)	$0	$2,500	$2,500	$0	$2,500	$2,500
Friends Program/R S V P	$4,000		$4,000	$4,000		$4,000
Gather (formerly Seacoast Family Food Pantry)	$6,500		$6,500	$10,000		$10,000
Greater Seacoast Community Health (formerly Families First Dental Program) - Dental	$0	$11,500	$11,500	$0	$9,000	$9,000
Greater Seacoast Community Health-Goodwin Health	$10,000		$10,000	$10,000		$10,000
HAVEN-Violence Prevention and Support Services	$11,000		$11,000	$11,000		$11,000
I Got Bridged	$2,000		$2,000	$2,000		$2,000
Krempels	$1,000		$1,000	$1,000		$1,000
Meals on Wheels	$17,500	$16,500	$34,000	$17,500	$15,500	$33,000
My Friend's Place	$9,000		$9,000	$15,000		$15,000
New Generations	$3,500		$3,500	$3,500		$3,500
One Sky Community Service	$0		$0	$0		$0
Operation Blessing	$3,000	$22,000	$25,000	$3,000	$22,000	$25,000
Richie McFarland Children (merged with Waypoint)	$0		$0	$0		$0
Rockingham Community Action	$21,500	$20,000	$41,500	$21,500	$19,500	$41,000
Safe Harbor Recovery Center - Granite Pathways	$3,000		$3,000	$3,000		$3,000
Seacoast Big Brothers/Big Sisters	$3,000		$3,000	$3,000		$3,000
Seacoast Community School	$30,000	$0	$30,000	$30,000	$7,500	$37,500
Seacoast Family Promise	$0		$0	$0		$0
Seacoast Mental Health Center	$12,500		$12,500	$13,500		$13,500
Seacoast Pathways - Granite Pathways	$2,000		$2,000	$2,000		$2,000
Steip up Parents						
Way Point	$8,000		$8,000	$8,000		$8,000
YMCA						
TOTAL Grants	**$250,500**	**$105,500**	**$356,000**	**$262,000**	**$102,500**	**$364,500**

*At the time of this budget book printing, the CDBG allocations for public services have not yet been approved by HUD; these amounts are subject to change upon HUD approval.

Portsmouth School Department



Department Mission

The City of Portsmouth's School Department (PSD) follows the Portrait of a Graduate. As part of this Portrait of a Graduate the PSD stated that the Community strives to create:

- Passion for knowledge
- Global awareness & community contribution
- Collaboration & communication
- Transferable skills
- Personal well being
- Empathy & kindness

School Department

Services Overview

- Instructional Programs
- Support Services – Pupils
- Support Services – Instructional
- Support Services – General Administration
- Support Services – Business & Other

Did you know?

- Portsmouth Middle School offers 28 clubs and 12 interscholastic sports with 24 teams, and 85% of students participate in one or more of these activities?
- This year, elementary students worked with mentor students from Robert J. Lister Academy to produce ten gallons of maple syrup from trees in the community?



- There are over twenty-two different languages spoken in our students' homes?
- Portsmouth High School students provide service to the community as follows:
    - In the Ecology class, 3-5 hours of Community Service are required. The community service must connect to the community (school, town, state, etc.) and be ecological/nature based. Here are some examples:
        - Independent Neighborhood / Beach Clean-Ups
        - Volunteer with a local nature organization (Seacoast Science Center, Center for Wildlife)
        - Help out the school community through the Greenhouse, Bees, EcoClub
        - The Service Learning Class connects 15-20 students every semester with local companies and organizations. This course involves weekly hands-on volunteering at a community site, as well as classroom reflection on project work, the concept of service learning and its impact on society. Students work in service volunteering at local non-profits such as Discover Portsmouth Center, PMAC, Operation Blessing and Edgewood Center.
    - Eco Club's school/community-wide projects include carbon offset garden, raising $20,000 for solar panels, decreasing energy usage in classrooms, increasing paper recycling, increasing school-wide composting, creating gardens on the library lawn, adding plants throughout the school, rain garden installation, and helping the City with sustainability projects.
- Interact Club is a service and social club sponsored by the Portsmouth Rotary Club? The group carries out service projects on the local, national, and international levels. Past events have included volunteering at the Salvation Army Soup Kitchen monthly, bell ringing during the holiday season, collecting canned goods for local food pantries, and helping out the Portsmouth Rotary Club with their community projects. Every month of the school year, and beyond, students serve

the greater Portsmouth community. Following is a list of the monthly events the PHS Interact Club participates in:

- Spring cleaning supplies collection for Operation Blessing
- One Day to Serve - Helping to clean area housing complexes
- Salvation Army Food Truck
- The Women's Giving Circle
- Wentworth Senior Living in downtown Portsmouth for their Social Hour
- PHS Student Garden Management Team - clean up
- Healthy Kids Running Series
- Penguin Plunge: Special Olympics NH created the High School Plunge to help raise money for local Special Olympics programs, as well as Unified Sports programs. PHS was one of the first high schools in the state to participate in this now very popular event. This is a wonderful community service opportunity. Come take the plunge with us at Hampton Beach. PHS is regularly a top fund-raiser in the state.

Department Budget Comments



The Portsmouth School Department continues to earn recognition at both the State and national levels for the quality of its educational programming and consistently strong student outcomes. The district serves students across a comprehensive continuum of services, including an inclusive preschool program, three K–5 elementary schools, one middle school, one comprehensive high school, and one alternative high school program.

In addition to serving Portsmouth residents, the School Department educates middle school students through established tuition agreements with the Towns of Newington and New Castle. At the high school level, the district maintains an Authorized Regional Enrollment Area (AREA) tuition agreement with Rye, Greenland, Newington, and New Castle. These tuition agreements provide educational access to neighboring communities while generating tuition revenue that supports district operations and maximizes efficient use of existing facilities and programming.

The proposed FY27 School Department budget totals $71,637,655, representing an increase of $4,380,351 or 6.51% over the FY26 adopted budget. The primary driver of this increase is salary and benefit growth resulting from collectively bargained agreements previously negotiated between the School Department and the school unions, and approved by the City Council. As is typical in public education budgets, personnel costs represent the majority of total expenditures, and contractual obligations account for a significant portion of year-over-year increases.

The School Board’s proposed budget reflects a strategic reallocation of resources to better align staffing and services with student needs. Through careful planning, the administration utilized teacher retirements and internal restructuring to reduce the district’s overall Full-Time Equivalent (FTE) count by 7.56 positions. This net reduction includes the addition of two new positions that were incorporated into the

proposed budget: a RISE BCBA Special Education Teacher and an Assistant Director of Pupil Services. These positions were identified as critical to meeting increasing student support needs and ensuring appropriate oversight of specialized services. Even with these additions, the district's overall staffing level reflects a net decrease, demonstrating an effort to balance programmatic needs with fiscal responsibility.

Strategic Position Reallocations



As a cost-saving measure, Portsmouth Middle School eliminated the KIDS (Kids in Difficult Situations) program beginning in the 2023–24 school year. The KIDS program previously provided a structured, supportive setting for students with significant emotional and behavioral needs, allowing them to successfully access academic instruction while receiving targeted behavioral interventions. While the elimination of the program reduced expenditures at the time, it has had broader operational impacts across the school community.

In the absence of a dedicated emotional/behavioral (EH) program, grade-level special education case managers have increasingly become the primary point of response when students experience behavioral dysregulation during the school day. These case managers are responsible not only for case management compliance and individualized education program (IEP) oversight, but also for delivering instruction in reading, writing, mathematics, and executive functioning skills. They do not have the capacity, staffing structure, or specialized behavioral resources necessary to absorb the additional behavioral demands previously addressed by the KIDS program.

Classroom teachers have similarly reported increased challenges in supporting students with significant behavioral needs without a designated specialist to provide consistent behavioral intervention and clear, structured expectations. As a result, Portsmouth Middle School has experienced a measurable increase in the need for Board Certified Behavior Analyst (BCBA) services following the elimination of the dedicated program and position. This shift has required more reactive support and consultation rather than proactive, embedded intervention within a structured program model.

The proposed RISE program (Resilience, Insight, Support, Education) is designed to reestablish a dedicated space and instructional framework for students who struggle with emotional regulation and behavioral control during the school day. The program would provide structured behavioral supports alongside academic instruction, allowing students to remain connected to their educational environment while receiving appropriate interventions.

In addition to directly supporting students with intensive behavioral needs, the RISE program would allow special education case managers and specialists to refocus on Tier 3 small-group academic instruction and individualized learning supports. This reallocation of responsibilities would strengthen overall service delivery across the special education population and improve the effectiveness of existing staff resources.



The creation of this position is intended to improve educational access, increase instructional effectiveness, reduce classroom disruptions, and support overall student success, while addressing the operational challenges that have emerged since the elimination of the prior program.

The creation of the Assistant Director of Pupil Services position is intended to expand district capacity to address the growing complexity of student needs, strengthen special education compliance and programming, and provide additional oversight of student services across the district. This position takes the funding from the reduction of the Out of District coordinator position. It is designed as an additive support role, rather than a replacement for existing leadership, and is intended to enhance the district's ability to operate effectively and responsively.

Rationale for the Position:

- Increasing demands in special education: Student needs, legal requirements, case management volume, and instructional demands have increased significantly in recent years.
- Return of students from out-of-district placements: The district is prioritizing a strategic reduction in out-of-district placements by building internal capacity, which requires more intensive planning, programming, and clinical oversight.
- Expanded supervision beyond special education: Counseling, nursing, and English Language Learner (ELL) services are integral components of student support and are increasingly interconnected with special education service delivery. Consolidating oversight of these functions under a single leadership role promotes alignment, communication, and consistency.
- Operational sustainability: Current expectations placed on the Director, Coordinators, and Assistant Superintendent exceed practical workload capacity. Adding leadership support strengthens compliance, program quality, and staff supervision.

In order to align the FY27 budget with both the fiscal needs of the City and the operational priorities of the School Department, targeted staffing reductions were implemented. These adjustments were made strategically, with careful consideration given to enrollment trends, course offerings, student support needs, and overall program continuity.

At the High School, an English teacher and a Science teacher will retire at the conclusion of the current fiscal year. After reviewing enrollment data, course scheduling needs, and Departmental capacity, the decision was made not to refill these positions. The existing staffing model allows for course offerings to continue without significant disruption while achieving necessary cost containment.

In addition to these retirements, the district has made the strategic decision to leave the Grades 6–12 Curriculum Coordinator position vacant for the upcoming fiscal year. Curriculum alignment across grade spans remains a stated priority in the district's strategic plan (Focus Area 1), which specifically identified the need to add middle school curriculum capacity during the 2024–25 cycle. This position was designed to bridge elementary, middle, and high school curricula, building necessary instructional coherence from grades 6 through 12.

At Little Harbour School, the Zen Den teacher position was reduced. These adjustments were made following a review of intervention delivery models and building-level support structures, with the goal of maintaining student services while reallocating resources where they can be most effective.

At the Middle School, two tutor positions were reduced. As with the other staffing adjustments, these changes were based on programmatic analysis and student need and were structured to preserve core academic programming and essential student supports.

Collectively, these reductions contribute to the overall net decrease in Full-Time Equivalent (FTE) positions reflected in the FY27 budget.

Overall, the proposed FY27 budget supports the continuation of high-quality academic programming while advancing the School Department's approved Strategic Plan. The Strategic Plan remains focused on developing graduates who embody the competencies outlined in the district's Portrait of a Graduate, including critical thinking, collaboration, adaptability, and civic responsibility. At the same time, the budget reflects ongoing efforts to improve operational efficiencies and pursue additional revenue opportunities where appropriate, ensuring that the district remains both educationally strong and fiscally responsible.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
SCHOOL DEPARTMENT				
TEACHERS/ADMINISTRATORS	27,328,975	27,136,887	27,971,676	28,769,797
SALARIES	5,271,779	4,989,385	5,644,960	5,381,547
PART-TIME SALARIES	994,299	1,157,898	1,036,646	1,114,982
SCHOOL BOARD STIPENDS	17,000	13,545	14,000	14,000
OVERTIME	71,488	118,241	70,760	75,480
RETIREMENT	6,080,541	5,868,722	6,105,162	6,288,816
HEALTH INSURANCE	9,963,182	9,963,182	10,501,194	13,252,507
DENTAL INSURANCE	617,200	598,948	637,874	640,736
LEAVE AT TERMINATION	300,000	300,000	250,000	250,000
WORKERS' COMPENSATION	164,124	139,275	148,047	231,370
LIFE AND DISABILITY	224,434	199,825	228,923	233,503
PROFESSIONAL DEVELOPMENT	298,516	164,104	305,110	311,254
OTHER BENEFITS	2,631,042	2,524,777	2,710,404	2,754,931
Contractual Obligations	53,962,580	53,174,789	55,624,756	59,318,923
SPECIAL ED TUITION & SERVICES	3,609,059	3,590,508	4,464,648	4,503,419
TRANSPORTATION	1,965,949	2,035,868	2,216,324	2,657,515
TRANSFER FROM PARKING & TRANS	(50,000)	(50,000)	(50,000)	(50,000)
CONTRACTED SERVICES	632,769	698,184	757,280	761,675
ELECTRICITY	846,534	972,556	884,450	876,650
NATURAL GAS	374,635	343,835	395,224	361,924
GASOLINE	11,500	10,176	10,500	12,000
STUDENT BOOKS / PERIODICALS	177,961	125,204	140,001	180,362
SOFTWARE	180,782	278,042	346,928	362,748
PROFESSIONAL ORGANIZATION DUES	60,814	54,458	75,579	76,849
PROPERTY & LIABILITY	160,933	158,932	174,236	187,448
OTHER OPERATING	2,128,197	2,668,415	2,217,378	2,388,142
Other Operating	10,099,133	10,886,176	11,632,548	12,318,732
TOTAL	64,061,713	64,060,965	67,257,304	71,637,655

Programs and Services

Instructional Programs - Includes all direct instructional programs and resources for regular classrooms, for a total student population of approximately 2,394 (General Fall Report of October 1, 2025)

- Regular Classroom Programs
- Full-Day Kindergarten
- Other Regular Instruction: Art, Music, Physical Education, Technology, and International Language
- Special Education Programs
- English as a Second Language
- Enrichment Programs
- Career Technical Education Program Instruction
- Athletics and Extra-Curricular Activities

Support Services – Pupils - Includes all direct pupil support activities

- Attendance and Social Work
- Guidance, Health, and School Nurses
- Psychological Services
- Speech and Audiology
- Physical and Occupational Training Services
- Math and Reading Services
- Other Pupil Services, Security, and Behavioral Specialists

Support Services – Instructional - Includes all direct instructional support activities such as school libraries, system-wide media support, City-School Library Project, Technology Plan for an instructional computer purchase, curriculum coordination and development, strategic, and long-range planning

- Staff Development
- Technology Plan-Instructional and Technology Purchases
- Media/Library Services

Support Services – General Administration - Includes all administrative support activities such as the School Board, Superintendent and Assistant Superintendent's Office, Program Directors, and School Administration

- School Board
- Office of the Superintendent and Assistant Superintendent
- Special Area Administration: Program Directors for Student Services, Reading, Technology, Athletics, and Technical Careers
- Administration: Principals and Assistant Principals

Support Services – Business & Other - Includes all system support activity such as the Business Office, building operations, system-wide maintenance, pupil transportation, technical, network and computer services, property and liability insurance, telephones, employee wellness programs, wage and contract settlement contingencies, and other system-wide costs. The total square footage for all seven (7) school

buildings is 640,000 square feet. The total property owned by the City and managed by the School Department includes 114 acres. Activities include:

- Business/Fiscal Services
- Other Business Services: Property Insurance and Telecommunications
- District-Wide Maintenance Services
- Building and Custodial Operations
- Energy and Capital Improvements
- Equipment Repair and Maintenance
- Student Transportation: Daily Buses, After-School Programs, and Out-of-District Charters
- Planning, Research and Development, and Staff Services
- Information Support Services and Technology Plan
- Other Support Services and Benefits

Goals and Objectives

Goal #1: Foster a collaborative relationship with the City Council and City administration.

Objective(s)

- The School Board remains committed to fostering a strong, collaborative relationship with the City Council and municipal administration while maintaining the Board's governance autonomy. Regular meetings between the two bodies provide opportunities for open communication, coordination on shared priorities, and alignment with applicable laws and responsibilities. This ongoing collaboration supports transparency, mutual understanding, and effective stewardship of community resources in service of Portsmouth students and families.
    - Maintain regular communication and scheduled meetings between the School Board, City Council, and municipal administration.
    - Strengthen collaboration on shared priorities while preserving the School Board's governance role and decision-making autonomy.
    - Ensure ongoing alignment with applicable laws, policies, and fiscal responsibilities through transparent communication and coordination.

Timeline

- Ongoing as per the Strategic Plan 2024-2029

Citywide Goal(s) Addressed

- City Council Goal Addressed:
    - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
    - Diversity – Welcome and Support Diversity in the workplace and community
    - Finance – Maintain financial stability
    - City Services – Deliver services and programs with courtesy, professionalism, and efficiency

- Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
- Infrastructure – Maintain and improve Infrastructure to meet the needs of the community
- Public Safety – Protect the community through fire protection and crime prevention for its residents and businesses

Goal #2: Support and advance community engagement.

Objective(s)

- The School Board remains committed to strengthening connections with all members of the Portsmouth community and recognizes that strong schools are built through active partnerships with families, residents, local organizations, and civic leaders. To support this priority, the Board established a Community Engagement Committee as a working group focused on listening, relationship-building, and identifying opportunities for meaningful collaboration. This effort reflects the Board's belief that transparent communication, shared understanding, and ongoing dialogue help foster trust and support positive outcomes for students and the broader community.
    - Expand opportunities for two-way communication between the school district and the Portsmouth community.
    - Strengthen partnerships with families, community organizations, and local stakeholders to support student success.
    - Identify and implement strategies that promote transparency, trust, and inclusive engagement across the community.

Timeline

- Ongoing as per the Strategic Plan 2024-2029

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
    - City Services – Deliver services and programs with courtesy, professionalism, and efficiency

Goal #3: Continue the implementation of the Strategic Plan.

Objective(s)

- The Portsmouth School Board continues to make steady progress in implementing the PSD Strategic Plan, which reflects the district's Theory of Action. This work focuses on three priorities: a rigorous and aligned curriculum, strong educator capacity, and student safety, well-being, and belonging. Through engaging learning experiences, ongoing support for educator growth, and a commitment to ensuring every student feels safe, connected, and appropriately challenged, the district aims to help all students thrive academically, socially, and emotionally.
    - Ensure a rigorous, aligned K–12 curriculum that provides equitable access and meaningful learning opportunities for all students.
    - Strengthen educator capacity through ongoing professional learning, feedback, and collaborative practices.
    - Promote student safety, well-being, and belonging so all students feel supported, connected, and able to thrive.

Timeline

- Ongoing as per the Strategic Plan 2024-2029

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
  - Preserving Sense of Place – Protect and enhance Portsmouth's character by nurturing a healthy community, preserving natural and built environments, promoting resiliency, and expanding solar energy use.
- Organizational Goals Addressed:
  - Finance – Maintain financial stability
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Guiding Pillar #1: Equity

For any given measure of enrichment, rigorous achievement or opportunity, the achievement or enrollment of students on free and reduced lunch will be equal to the proportion of students on free and reduced lunch in the general population. Work to reduce any identified gap in performance or participation as quickly as practical and address system change to eliminate all gaps.

Guiding Pillar #2: Opportunity

Expand opportunities for all students to access personalized learning pathways (intervention, enrichment, extended learning opportunities, internships, career pathways, etc.) and monitor for student success.

Guiding Pillar #3: Community

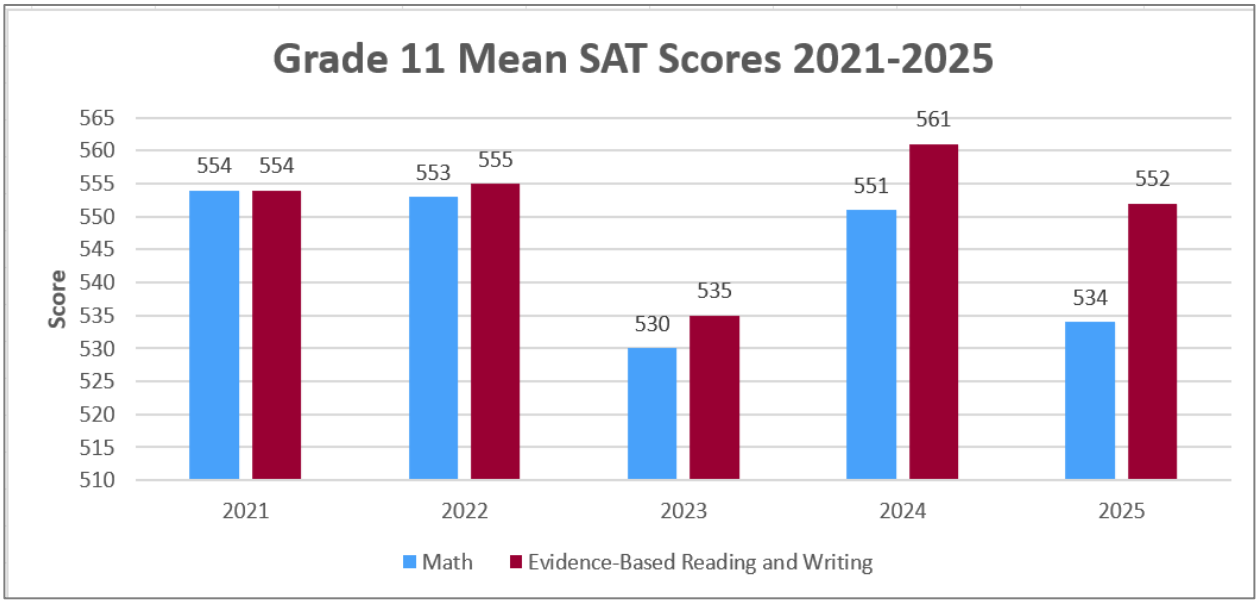
Clearly and purposefully communicate the work in the district to achieve our goals and engage the community in generating support and innovation to further this work and expand equity and opportunity.

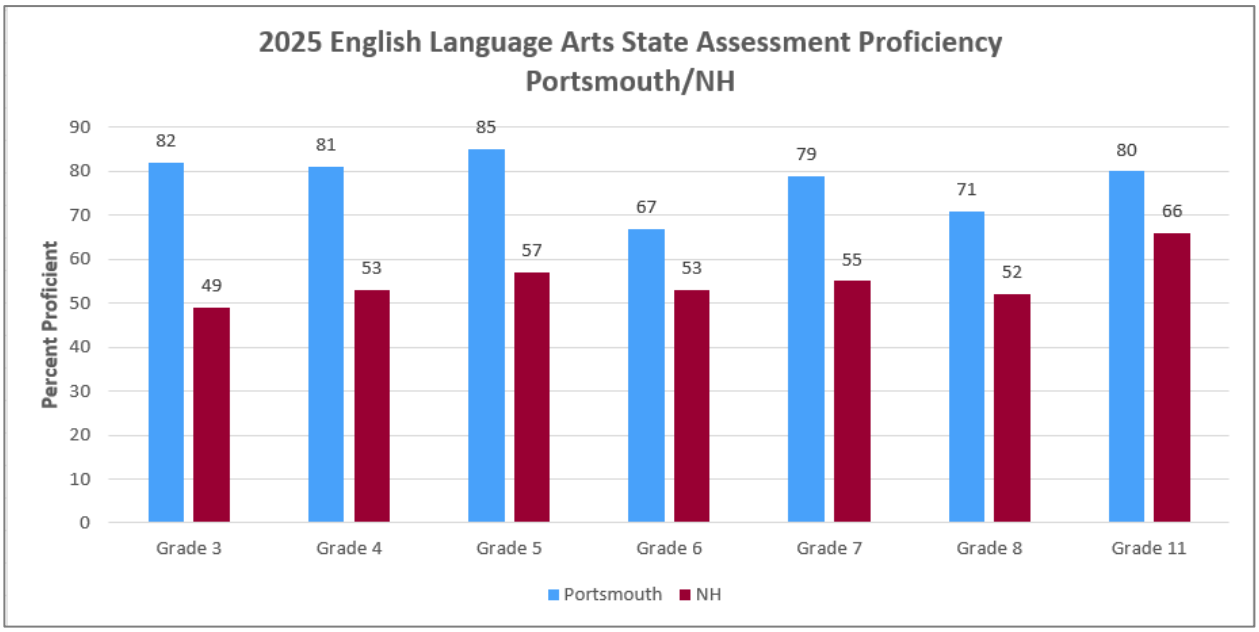
Guiding Pillar #4: Student Wellness

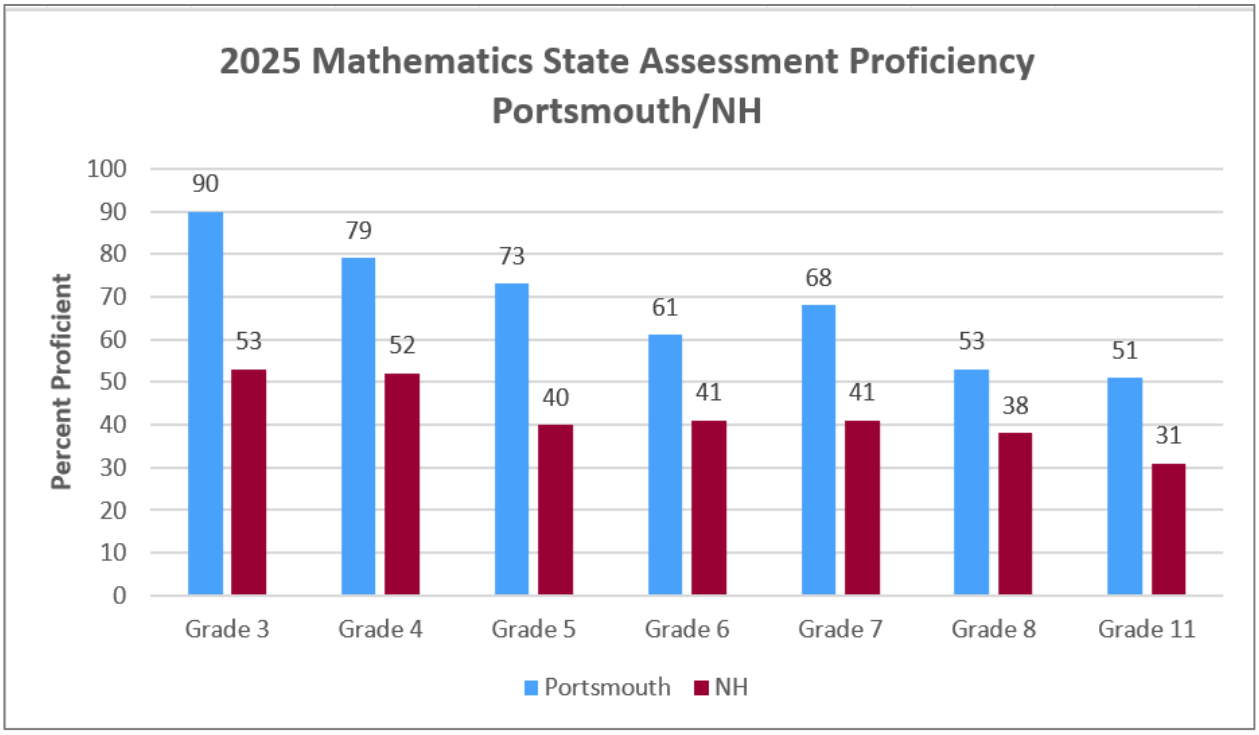
Establish baseline indicators for social and emotional learning (SEL) at each level and expand strategies for supporting all learners for success in schools. These strategies will include trauma-informed, schoolwide systems of support to improve the mental health, substance prevention, and overall wellbeing of all Portsmouth students.

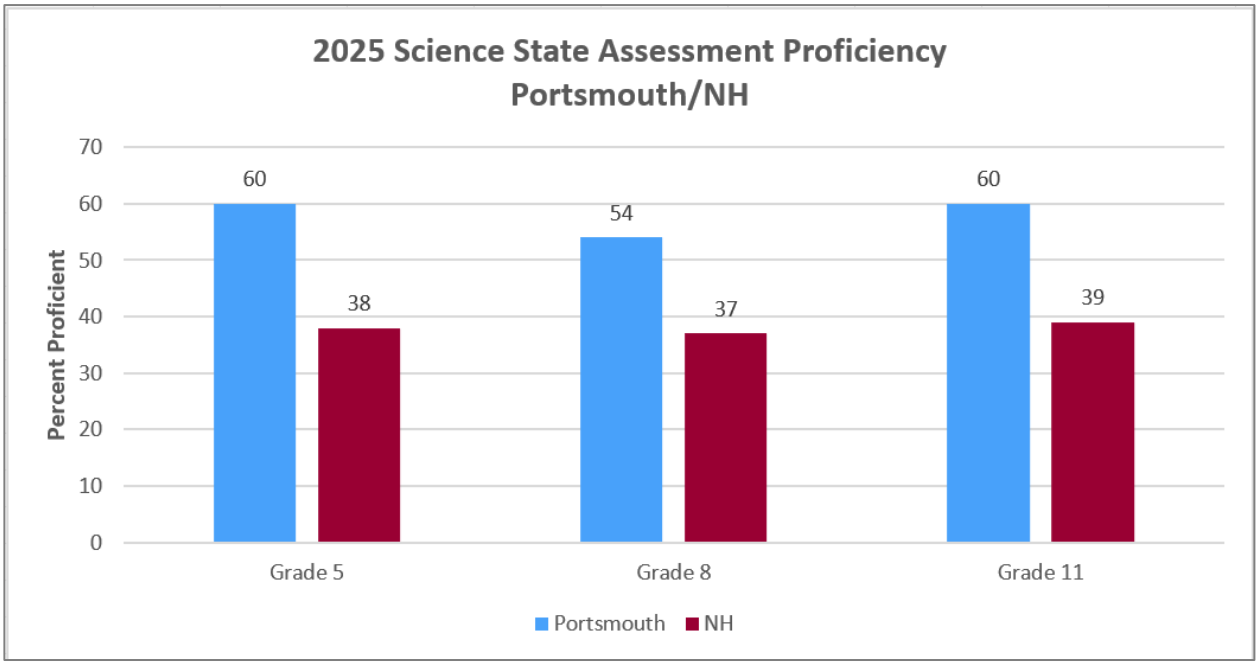
Performance Measurements

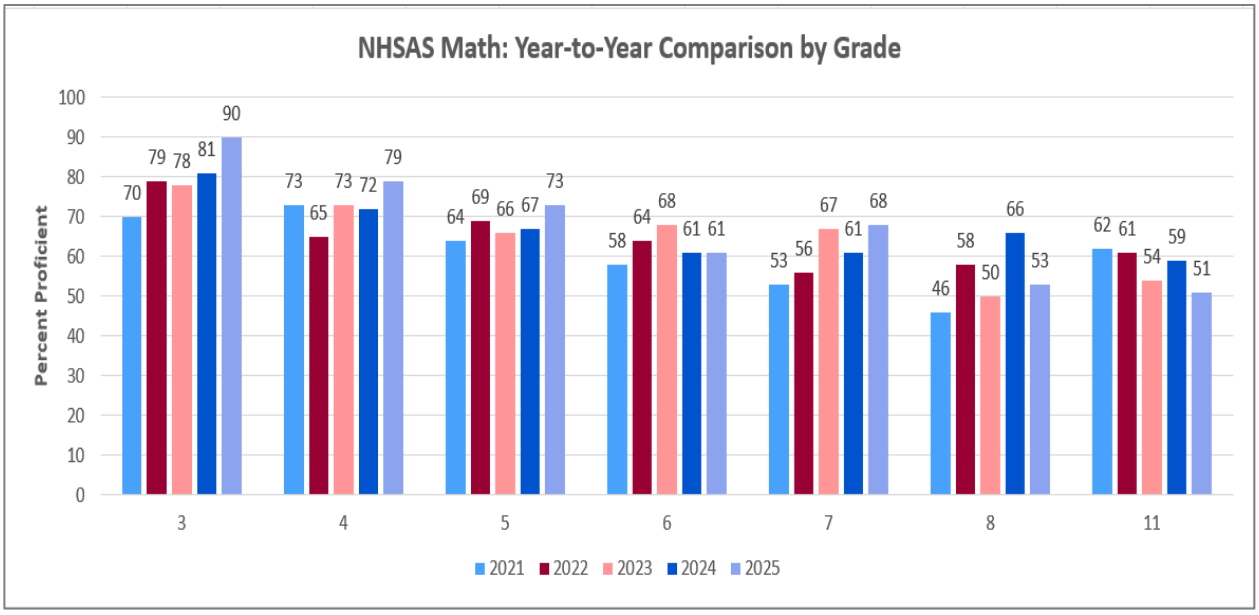
The Portsmouth School District uses a number of assessment measures to monitor individual student progress and assess program effectiveness. The following graphs represent various components of student academic progress and postgraduate preparation. In general, Portsmouth continues to perform well above State and national averages on many indicators of student progress.

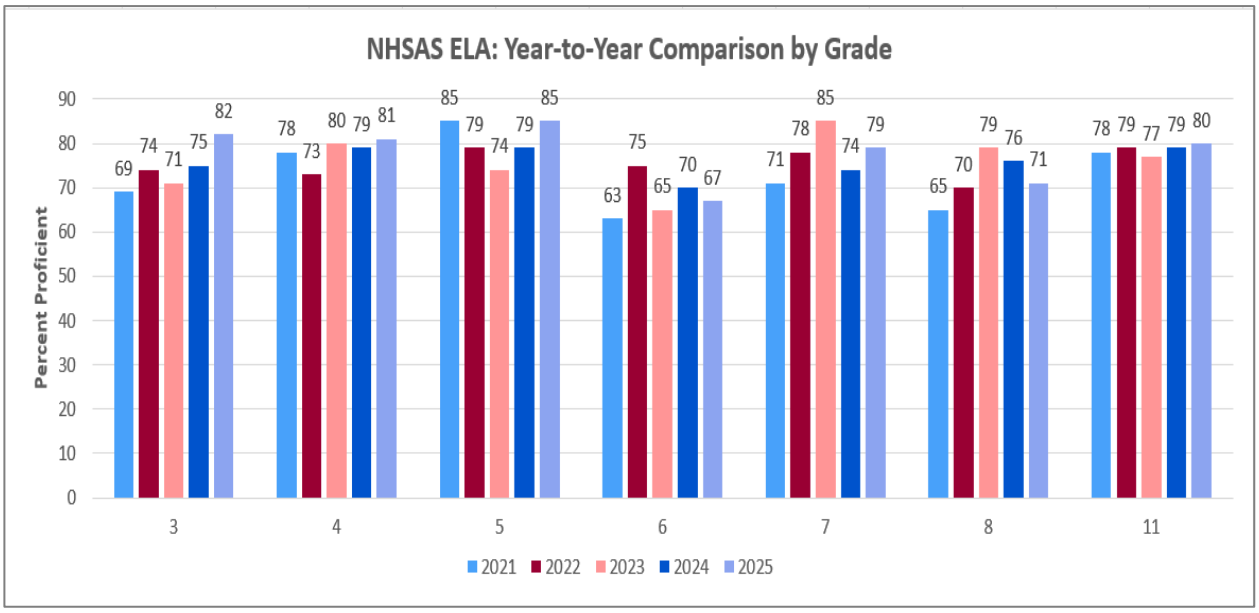

Grade 11 Mean SAT Scores 2021-2025
Score
565
560
555
550
545
540
535
530
525
520
515
510
554
554
553
555
530
535
551
561
534
552
2021
2022
2023
2024
2025
Math
Evidence-Based Reading and Writing


2025 English Language Arts State Assessment Proficiency
Portsmouth/NH
Percent Proficient
90
80
70
60
50
40
30
20
10
0
82
49
81
53
85
57
67
53
79
55
71
52
80
66
Grade 3
Grade 4
Grade 5
Grade 6
Grade 7
Grade 8
Grade 11
Portsmouth
NH


2025 Mathematics State Assessment Proficiency
Portsmouth/NH
Percent Proficient
100
90
80
70
60
50
40
30
20
10
0
90
53
79
52
73
40
61
41
68
41
53
38
51
31
Grade 3
Grade 4
Grade 5
Grade 6
Grade 7
Grade 8
Grade 11
Portsmouth
NH


2025 Science State Assessment Proficiency
Portsmouth/NH
Percent Proficient
70
60
50
40
30
20
10
0
60
38
54
37
60
39
Grade 5
Grade 8
Grade 11
Portsmouth
NH


NHSAS Math: Year-to-Year Comparison by Grade
Percent Proficient
100
90
80
70
60
50
40
30
20
10
0
70 79 78 81 90
73 65 73 72 79
64 69 66 67 73
58 64 68 61 61
53 56 67 61 68
46 58 50 66 53
62 61 54 59 51
3
4
5
6
7
8
11
2021 2022 2023 2024 2025


NHSAS ELA: Year-to-Year Comparison by Grade
Percent Proficient
90
80
70
60
50
40
30
20
10
0
69 74 71 75 82
78 73 80 79 81
85 79 74 79 85
63 75 65 70 67
71 78 85 74 79
65 70 79 76 71
78 79 77 79 80
3
4
5
6
7
8
11
2021 2022 2023 2024 2025

Portsmouth Schools – Strategic Planning

Developing a Robust Plan

The Portsmouth School Department followed a multi-year journey to develop an authentic, useful strategic plan that represents the needs of the Department and its stakeholders. The School Board set this as a goal for itself in 2022 as well as in 2023, underscoring the importance of the process as well as the final product.

There were two distinct phases of the process: The Portrait of a Graduate and The Strategic Plan. Both phases are described below, from its beginning in July 2022, until the present, with artifacts and information to fully illustrate the robust conversations that took place along the way.

Phase I: Portrait of a Graduate

The Portrait of a Graduate represents Portsmouth's vision for the 21st century skills, character traits, and/or social-emotional competencies that students need to succeed in college, career, and life. In 2023, students, staff, teachers, community leaders, business leaders, and school administrators came together to create the portrait. These stakeholders met multiple times to discuss the responsibilities and goals of our public schools, as well as the traits and skills that students will need the most to be successful in adult life.

Portsmouth's Portrait of a Graduate is meant to complement academics and test scores as measures of preparedness. While it does not replace our focus on academic achievement, it shows the Portsmouth community's commitment to investing in educational experiences that educate the whole child. By focusing deeply on students' 21st century skills supplement and enhance students' content mastery, Portsmouth is committed to providing comprehensive educational experiences for all students. This portrait will be incorporated into the district's strategic plan and serve as a public-facing north star.

The Portrait of a Graduate was approved by the Portsmouth School Board in December 2023. Learn more about the process taken to develop the Portrait on its dedicated website at https://sites.google.com/sau52.org/psdstratplan.

Phase II: Strategic Plan

The Portsmouth School Department Strategic Plan was developed using the data collected during the creation of the Portrait of a Graduate. The district has identified three focus areas, outlined below, and has convened committees consisting of members of the School Board and other stakeholders in order to identify action steps for each area, and related steps to carry out the desired work.

1. Personalized Learning
2. Safe Learning Environment
3. Rigorous & Aligned PK-12 Curriculum & Instruction



Portrait of a Graduate

Our Community Strives to Create...



Passion for Knowledge

Learners who are intrinsically motivated and well prepared to chart their own paths using curiosity, creativity, academic prowess, and critical thinking.



Global Awareness & Community Contribution

Learners who are service-oriented leaders in their own communities who are able to see beyond their own shores. They have a deep appreciation for other cultures as well as a desire to establish themselves as advocates and contributors in the global landscape.



Collaboration & Communication

Learners who exhibit strong communication and collaboration skills that enable them to amplify diverse perspectives and skillfully navigate complex challenges.



Transferable Skills

Learners who possess practical life skills and strong work habits enabling them to adapt and to thrive as independent adults.



Personal Well Being

Learners who are healthy individuals who find joy through a strong sense of self, belonging, and an ability to actualize their own goals utilizing resilience, flexibility, and a growth mindset.



Empathy and Kindness

Learners who embody kindness, empathy and compassion inclusive of all individuals.

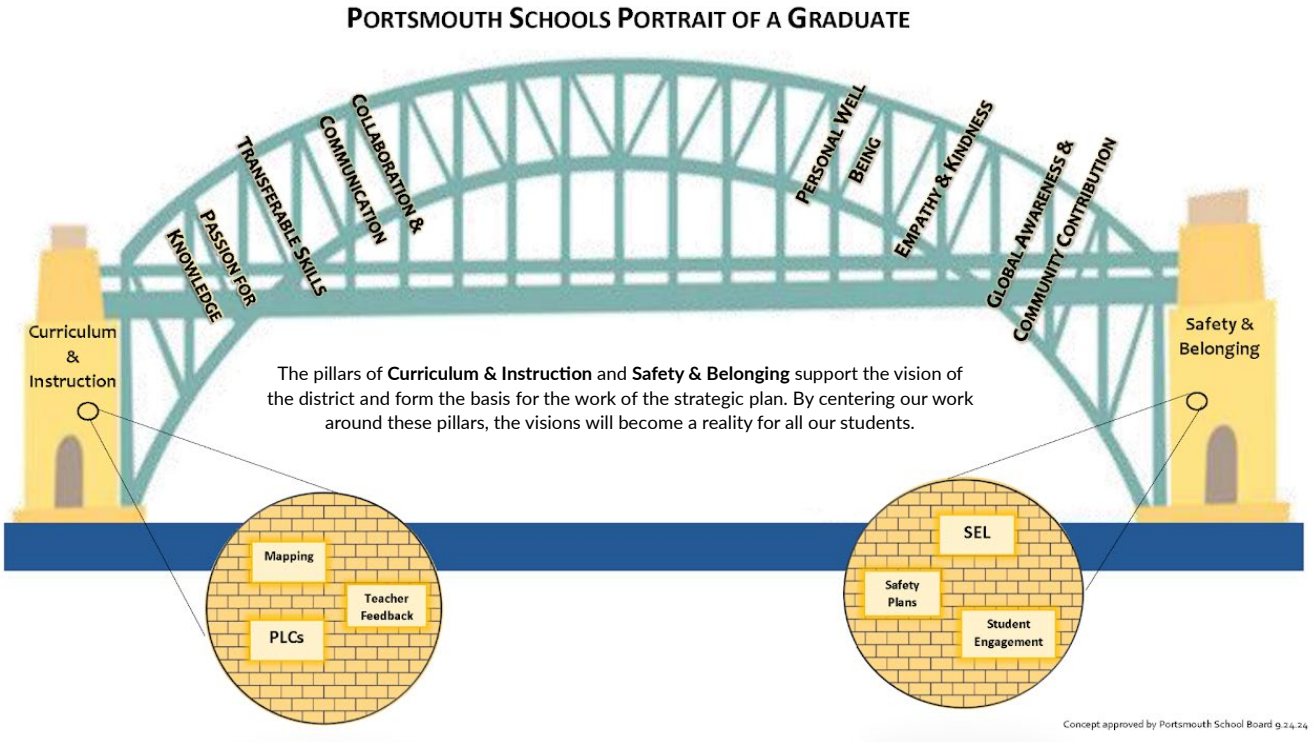
Strategic Plan 2024-2029

Focus Areas

- **Focus Area One: Rigorous and Aligned K-12 Curriculum**
  - *2025-26 update*
- **Focus Area Two: Building Educator Capacity**
  - *2025-26 update*
- **Focus Area Three: Student Safety, Well-Being, & Belonging**
  - *2025-26 update*

The Portrait Meets the Plan

A conceptual drawing tying together the Portrait of a Graduate and the Strategic Plan was approved on September 24, 2024.



What is a Portrait of a Graduate?

A Portrait of a Graduate is a school or district's collective vision for student success.

Also known as a Graduate Profile, Portrait of a Learner, Habits of Success, Lifelong Learning Standards, as well as other expressions, this vision describes the skills and competencies that a community agrees its young people need to thrive in learning, work, and life.

Our students today face an increasingly complex, rapidly changing world, and learning to navigate multiple intricacies all while growing up. Widening opportunity gaps and changing job markets demand far different skills and knowledge than have ever been required of our graduates. The college and career readiness that K-12 schools traditionally have provided is no longer enough to equitably prepare our youth for the extraordinary opportunities for learning, work, and life that this time of accelerating change offers.

Portsmouth believes in the power of our students, and is committed to building a strong, vibrant future for our students. The Portrait of a Graduate process enables the community to come together and realize this vision for all our students.

How is the Portrait of a Graduate related to the Strategic Plan?

The Portrait of a Graduate is akin to a vision, but rather than being a vision for what the district needs to do, it is a vision for who our students can be when they graduate. With a vision in place, we turn to making this vision a reality, and this is the process of creating a Strategic Plan.

The focus of the Strategic Plan is based on what the committee and community learn from the process of developing the Portrait of a Graduate. What areas of concern come up in focus group conversations? What skills do community employers need their employees to have? What do families want their children to be able to do? What are students interested in doing to improve the world around them? All of these questions generate responses that are reviewed and grouped into categories around which to design a strategic plan that will bring the vision of the Portrait to life in our community and in our schools. Where the Portrait answers the question what do we want, the Strategic Plan answers the question how do we make it happen.

Personnel Position Summary Schedule			
Positions Full Time	**FY25**	**FY26**	**FY27**
Administrators	15.64	15.64	16.64
Teachers			
Classroom & Regular Program Instruction	185.21	176.88	172.15
Special Programs	26.80	26.10	26.10
Pupil Support Programs	54.26	55.73	56.78
Totals Teachers Full Time	**266.27**	**258.71**	**255.03**
Other School Department Full Time Staff			
Clerical	20.19	19.25	16.37
Paraprofessional	43.12	44.10	44.10
Tutors	2.93	2.39	0.39
School Custodians	26.01	26.01	26.01
Security	0.00	0.00	0.00
Technology Support	8.00	8.00	8.00
Maintenance	5.00	5.00	5.00
Totals Other Full Time Staff	**105.25**	**104.75**	**99.87**
Totals General Fund Full Time Staff	**387.16**	**379.10**	**371.54**
Grant and Other Funded Full Time			
Grant and Other Funded Full Time	88.19	85.49	86.13
Totals Grant and Other Funded Full Time	**88.19**	**85.49**	**86.13**
Total School Full Time	**475.35**	**464.59**	**457.67**
Postitions Part Time	**FY25**	**FY26**	**FY27**
Lunch Monitors	6	6	6
Total Part Time	**6.00**	**6.00**	**6.00**

PORTSMOUTH SCHOOL DEPARTMENT
SUMMARY OF COMBINED FINANCIAL OPERATIONS
For Budget Year 2026-2027
(Based on Pro Forma Revenue & Expenditure Estimates)

		GENERAL FUND		SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	SPECIAL REVENUE-FOOD SERVICE	TOTAL FUNDS		%
REVENUES:									
LOCAL	TAX APPROPRIATION	64,349,282	a	0	3,994,721	0	**68,344,003**	b	83.0%
	TUITION	7,278,373		1,226,409			**8,504,782**		10.3%
	OTHER	10,000		101,924		817,105	**929,029**		1.1%
	TRANSFER IN			827,619			**827,619**		1.0%
	GRANTS			186,582			**186,582**		0.2%
	Total Local Support						**78,792,015**		**95.7%**
STATE	SPECIAL EDUCATION (CAT) AID			800,000			**800,000**		1.0%
	SCHOOL BUILDING AID				740,974		**740,974**		0.9%
	REIMBURSEMENT					12,500	**12,500**		0.0%
	KINDERGARTEN AID						**0**		0.0%
	Total State Support						**1,553,474**		**1.9%**
FEDERAL	REIMBURSEMENT					410,000	**410,000**		0.5%
	GRANTS			1,141,953		40,000	**1,181,953**		1.4%
	MEDICAID REIMBURSEMENT			400,000			**400,000**		0.5%
	Total Federal Support						**1,991,953**		**2.4%**
TOTAL REVENUES		**71,637,655**		**4,684,487**	**4,735,695**	**1,279,605**	**82,337,442**		**100.0%**
EXPENDITURES:									
FOR ALL FUNDS									
	ELEMENTARY	23,966,110		1,672,432		452,648	**26,091,190**		31.7%
	MIDDLE SCHOOL	22,451,495		850,450		408,763	**23,710,708**		28.8%
	HIGH SCHOOL	24,372,431		2,161,605		418,194	**26,952,230**		32.7%
	TRANSFER OUT	847,619					**847,619**		1.0%
BONDED CAPITAL PROJECTS (CIP FUNDED)									
	INTEREST				1,124,695		**1,124,695**		1.4%
	DEBT REDUCTION				3,296,000		**3,296,000**		4.0%
	PROJECTED FUTURE DEBT				315,000		**315,000**		0.4%
TOTAL EXPENDITURES		**71,637,655**	c	**4,684,487**	**4,735,695**	b **1,279,605**	**82,337,442**		100.0%

NOTES:
- a: Includes $10,689,236 of Statewide Education Property Tax collected locally
- b: Debt service is part of the City Capital Fund and is included here for memo purposes only
- c: Budget Recommended by the Portsmouth School Board

PORTSMOUTH SCHOOL DEPARTMENT

SUMMARY OF SPECIAL REVENUE PROGRAMS

For Budget Year 2026-2027

(Based on Pro Forma Revenue & Expenditure Estimates)

		Fund 2 FEDERAL "PASS THRU" GRANTS	Fund 3 LOCAL GRANTS	Fund 4 FOOD SERVICE	Fund 7 TUITION "RJLA"	Fund 7 TUITION SPED	Fund 7 TUITION "LITTLE-CLIPPER"	Fund 7 FEES SUMMER SCHOOL	Fund 7 FEES DRAMA	TOTAL	%
REVENUES:											
LOCAL	TAX APPROPRIATION									**0**	0.0%
	TUITION				545,601	680,808				**1,226,409**	18.8%
	OTHER			817,105	325,200		79,924	12,000	10,000	**1,244,229**	19.0%
	TRANSFER IN		20,000		403,906	423,713				**847,619**	13.0%
	GRANTS		186,582							**186,582**	2.9%
STATE	SPECIAL EDUCATION (CAT) AID					800,000				**800,000**	12.2%
	SCHOOL BUILDING AID									**0**	0.0%
	DRIVERS EDUCATION AID									**0**	0.0%
	REIMBURSEMENT			12,500						**12,500**	0.2%
	ADEQUATE EDUCATION GRANT									**0**	0.0%
FEDERAL	REIMBURSEMENT			410,000						**410,000**	6.3%
	GRANTS	1,368,700		40,000						**1,408,700**	21.6%
	MEDICAID REIMBURSEMENT					400,000				**400,000**	6.1%
TOTAL REVENUES		**1,368,700**	**206,582**	**1,279,605**	**1,274,707**	**2,304,521**	**79,924**	**12,000**	**10,000**	**6,536,039**	100.0%
EXPENDITURES:											
GENERAL FUND		0	0	0	0	0	0	0		**0**	
CATEGORICAL FUNDS											
	ELEMENTARY	529,913	46,840	452,648		680,474				**1,709,875**	26.2%
	MIDDLE SCHOOL	448,366	34,897	408,763		806,767		4,000		**1,702,793**	26.1%
	HIGH SCHOOL	390,421	124,845	418,194	1,274,707	817,280	79,924	8,000	10,000	**3,123,371**	47.8%
TOTAL EXPENDITURES		**1,368,700**	**206,582**	**1,279,605**	**1,274,707**	**2,304,521**	**79,924**	**12,000**	**10,000**	**6,536,039**	100.0%

FY27 BUDGETED POSITION AND SALARY DETAIL

POSITION **SALARY**

SCHOOL DEPARTMENT

Note: Salaries include Longevity and Advanced Degree Stipends where applicable

	FTE	AFFILIATION	POSITION	BUDGET
CENTRAL OFFICE				
ADMINISTRATION	1.00	CONTRACT	SUPERINTENDENT	192,422
	1.00	N/A	ASSISTANT SUPERINTENDENT	172,346
	1.00	N/A	BUSINESS ADMINISTRATOR	147,893
CLERICALS	1.00	N/A	EXEC ASST TO THE SUPERINTENDENT	86,325
	1.00	N/A	ADMIN ASST TO THE BUSINESS ADMIN/ASST SUPERINTENDENT	66,559
	1.75	N/A	ACCOUNTING ASST/AP/HR	122,522
SPECIALISTS	0.00	N/A	ASSISTANT BUSINESS ADMINISTRATOR	
ADMINISTRATIVE	*		EXTRA DAY, 403B CONTRIBUTION, DEGREE	20,700
PROFESSIONALS	*		CNTRL OFF, DEGREE, EXTRA DAY, MOVING EXP, MENTOR, TQP	284,113
CLERICALS	*		CLERICAL, EXTRA DAY	600
CUSTODIANS	*		CUSTODIAL, EXTRA DAY	600
BOARD SUPPORT	*		SCHOOL BOARD CLERICAL SECRETARY OT	
	6.75		**TOTAL CENTRAL OFFICE**	**1,094,080**
DONDERO ELEMENTARY SCHOOL				
ADMINISTRATION	1.00	ADMIN	PRINCIPAL	154,323
PROFESSIONALS	3.00	PROF	GRADE 1 TEACHER	255,319
	4.00	PROF	GRADE 2 TEACHER	401,299
	3.00	PROF	GRADE 3 TEACHER	323,111
	2.00	PROF	GRADE 4 TEACHER	207,435
	4.00	PROF	GRADE 5 TEACHER	366,159
	4.00	PROF	KINDERGARTEN TEACHER	404,602
	1.00	PROF	GUIDANCE COUNSELOR	106,627
	1.00	PROF	ELEMENTARY LIBRARIAN	108,780
PARAEDUCATORS	0.86	PARA	LIBRARY PARA	34,546
MONITORS	*	N/A	LUNCHROOM MONITORS	13,140
CLERICALS	0.88	CLERICAL	ELEMENTARY PRINCIPAL'S SECRETARY	54,761
CUSTODIANS	1.00	CUST SUPER	CUSTODIAL SUPERVISOR	61,231
	2.00	CUST	CUSTODIAN	94,604
	27.74		**TOTAL DONDERO SCHOOL**	**2,585,937**

FY27 BUDGETED POSITION AND SALARY DETAIL

			POSITION	SALARY
SCHOOL DEPARTMENT				
LITTLE HARBOUR ELEMENTARY SCHOOL				
ADMINISTRATION	1.00	ADMIN	PRINCIPAL	153,253
PROFESSIONALS	3.00	PROF	GRADE 1 TEACHER	325,636
	3.00	PROF	GRADE 2 TEACHER	357,260
	3.00	PROF	GRADE 3 TEACHER	323,111
	3.00	PROF	GRADE 4 TEACHER	331,456
	3.00	PROF	GRADE 5 TEACHER	314,256
	4.00	PROF	KINDERGARTEN TEACHER	428,985
	2.00	PROF	INTERVENTIONIST	202,929
	2.00	PROF	GUIDANCE COUNSELOR	192,343
	1.00	PROF	ELEMENTARY LIBRARIAN	103,230
MONITORS	*	N/A	LUNCHROOM MONITORS	6,570
CLERICALS	0.88	CLERICAL	ELEMENTARY PRINCIPAL'S SECRETARY	54,800
CUSTODIANS	1.00	CUST SUPER	CUSTODIAL SUPERVISOR	59,976
	2.38	CUST	CUSTODIAN	125,093
	29.26		**TOTAL LITTLE HARBOUR SCHOOL**	**2,978,898**
NEW FRANKLIN ELEMENTARY SCHOOL				
ADMINISTRATION	1.00	ADMIN	PRINCIPAL	157,228
PROFESSIONALS	3.00	PROF	GRADE 1 TEACHER	179,703
	2.00	PROF	GRADE 2 TEACHER	205,063
	3.00	PROF	GRADE 3 TEACHER	274,193
	3.00	PROF	GRADE 4 TEACHER	320,955
	2.00	PROF	GRADE 5 TEACHER	190,548
	3.00	PROF	KINDERGARTEN TEACHER	309,971
	2.00	PROF	GUIDANCE COUNSELOR	214,328
	1.00	PROF	ELEMENTARY LIBRARIAN	77,377
PARAEDUCATORS	1.00	PARA	LIBRARY PARA	35,494
MONITORS	*	N/A	LUNCH ROOM MONITORS	13,395
CLERICALS	0.88	CLERICAL	ELEMENTARY PRINCIPAL'S SECRETARY	54,840
CUSTODIANS	1.00	CUST SUPER	CUSTODIAL SUPERVISOR	61,744
	1.63	CUST	CUSTODIAN	86,005
	24.51		**TOTAL NEW FRANKLIN SCHOOL**	**2,180,844**

FY27 BUDGETED POSITION AND SALARY DETAIL

	POSITION			SALARY
SCHOOL DEPARTMENT				
PORTSMOUTH MIDDLE SCHOOL				
ADMINISTRATION	1.00	ADMIN	PRINCIPAL	157,057
	0.95	ADMIN	ASSISTANT PRINCIPAL	134,230
PROFESSIONALS	8.00	PROF	GRADE 6 TEACHER	842,325
	8.00	PROF	GRADE 7 TEACHER	801,227
	8.00	PROF	GRADE 8 TEACHER	788,712
	1.00	PROF	MATH INTERVENTIONIST	118,202
	1.00	PROF	FRENCH TEACHER	114,226
	1.00	PROF	SPANISH TEACHER	110,349
	0.50	PROF	ITALIAN TEACHER (ELEM)	37,237
	1.00	PROF	COMPUTER TEACHER	95,420
	3.00	PROF	GUIDANCE COUNSELOR	324,431
	1.00	PROF	LIBRARIAN	104,401
	*		SUMMER SCHOOL INSTRUCTORS	5,817
PARAEDUCATORS	0.00	PARA	LIBRARY PARA	
	0.00	TUTOR	MATH TUTOR	
CLERICALS	1.76	CLERICAL	MIDDLE SCHOOL PRINCIPAL'S SECRETARY	108,781
	0.88	CLERICAL	MIDDLE SCHOOL GUIDANCE SECRETARY	54,723
CUSTODIANS	1.00	CUST SUPER	CUSTODIAL SUPERVISOR	61,346
	5.00	CUST	CUSTODIAN	260,225
	43.09		**TOTAL MIDDLE SCHOOL**	**4,118,709**
PORTSMOUTH HIGH SCHOOL				
ADMINISTRATION	1.00	ADMIN	PRINCIPAL	164,000
	0.95	ADMIN	ASSISTANT PRINCIPAL	146,128
	0.95	ADMIN	CURRICULUM DIRECTOR/ASSISTANT PRINCIPAL	128,775
	0.92	ADMIN	ASSISTANT PRINCIPAL	137,534
PROFESSIONALS	9.67	PROF	ENGLISH TEACHER	995,155
	6.00	PROF	FOREIGN LANGUAGE TEACHER	662,534
	13.90	PROF	MATH TEACHER	1,436,912
	12.00	PROF	SCIENCE TEACHER	1,180,227
	9.00	PROF	SOCIAL STUDIES TEACHER	997,023
	0.00	PROF	COMPUTER TEACHER	0

FY27 BUDGETED POSITION AND SALARY DETAIL

			POSITION	SALARY
SCHOOL DEPARTMENT				
	5.69	PROF	GUIDANCE COUNSELOR	557,326
	*		SUMMER SCHOOL INSTRUCTORS	6,000
	*		SATURDAY SCHOOL TUTOR	6,250
	0.93	N/A	IN SCHOOL SUSPENSION	41,325
LIBRARY	1.00	PROF	LIBRARIAN	98,457
	1.00	TUTOR	LIBRARY TUTOR	44,847
	0.93	TUTOR	LIBRARY TUTOR	35,270
	0.93	PARA	LIBRARY PARA	44,925
CLERICALS	1.00	CLERICAL	ADM ASST TO THE HS PRINCIPAL	68,569
	0.94	CLERICAL	HS BUSINESS OFFICE ASSISTANT	64,144
	1.64	CLERICAL	HS ASSISTANT PRINCIPAL'S SECRETARY	104,254
	0.88	CLERICAL	HS GUIDANCE DEPT SECRETARY	52,204
	1.00	CLERICAL	HS REGISTRAR	69,483
CUSTODIANS	2.00	CUST SUPER	CUSTODIAL SUPERVISOR	129,645
	4.00	CUST	DAY SHIFT CUSTODIAN	199,493
	5.00	CUST	NIGHT SHIFT CUSTODIAN	252,279
	81.33		**TOTAL HIGH SCHOOL**	**7,622,759**
ART				
PROFESSIONALS	1.00	PROF	DO ART TEACHER	96,696
	1.00	PROF	LH ART TEACHER	102,069
	0.80	PROF	NF ART TEACHER	65,942
	2.00	PROF	PMS ART TEACHERS	220,911
	3.00	PROF	PHS ART TEACHERS	298,430
	7.80		**TOTAL ART**	**784,048**
PERFORMING ARTS				
PROFESSIONALS	1.10	PROF	DO MUSIC TEACHER	102,794
	1.10	PROF	LH MUSIC TEACHER	120,052
	1.10	PROF	NF MUSIC TEACHER	121,908
	2.40	PROF	PMS MUSIC TEACHER	242,513
	2.30	PROF	PHS MUSIC TEACHER	253,437

FY27 BUDGETED POSITION AND SALARY DETAIL

			POSITION	SALARY
SCHOOL DEPARTMENT				
	1.00	PROF	PHS DRAMA TEACHER	65,474
	9.00		**TOTAL PERFORMING ARTS**	**906,178**
PHYSICAL ED / HEALTH ED				
PROFESSIONALS	1.00	PROF	DO PHYS ED TEACHER	106,627
	1.00	PROF	LH PHYS ED TEACHER	106,399
	1.00	PROF	NF PHYS ED TEACHER	109,270
	2.00	PROF	PMS PHYS ED TEACHER	211,340
	1.00	PROF	PMS HEALTH ED TEACHER	102,123
	2.84	PROF	PHS PHYS ED TEACHER	303,375
	1.16	PROF	PHS HEALTH ED TEACHER	96,035
	1.00	PROF	ADAPTIVE PHYS ED TEACHER	104,401
	11.00		**TOTAL PHYS ED / HEALTH ED**	**1,139,570**
TECHNICAL CAREERS				
PROFESSIONALS	3.00	PROF	PMS TECH CAREERS TEACHER	268,245
	9.00	PROF	PHS TECH CAREERS TEACHER	848,840
ADMINISTRATION	0.95	ADMIN	TECHNICAL CAREERS DIRECTOR	131,379
CLERICALS	0.88	CLERICAL	TECH CAREERS CLERICAL	40,351
	13.83		**TOTAL TECH CAREERS**	**1,288,815**
ATHLETICS				
ADMINISTRATION	1.00	ADMIN	ATHLETIC DIRECTOR	134,573
CLERICALS	1.00	CLERICAL	ATHLETIC DEPT CLERICAL	70,484
	2.00		**TOTAL ATHLETICS**	**205,057**
ELEMENTARY MATHEMATICS				
PROFESSIONALS	1.00	PROF	ELEM MATH SPECIALISTS	81,495
	1.00		**TOTAL ELEM MATH**	**81,495**

FY27 BUDGETED POSITION AND SALARY DETAIL

	POSITION			SALARY
SCHOOL DEPARTMENT				
HEALTH SERVICES				
PROFESSIONALS	1.00	PROF	DO NURSE	90,824
	1.00	PROF	LH NURSE	83,119
	1.00	PROF	NF NURSE	109,276
	1.00	PROF	PMS NURSE	100,807
	1.60	PROF	PHS NURSE	148,159
	5.60		**TOTAL HEALTH SERVICES**	**532,185**
WELLNESS				
PROFESSIONALS	1.00	PROF	SOCIAL WORKER	106,408
	1.00		**TOTAL WELLNESS**	**106,408**
MEDIA SERVICES				
TECHNICIANS	1.00	PROF	MEDIA TECHNICIAN III	96,159
	1.00		**TOTAL MEDIA SERVICES**	**96,159**
SYSTEM-WIDE PSYCHOLOGIST				
PROFESSIONALS	3.00	PROF	SYSTEM PSYCHOLOGIST	272,627
	3.00	PROF	BCBA	274,397
	6.00		**TOTAL PSYCHOLOGIST**	**547,024**
CURRICULUM ADMINISTRATION				
ADMINISTRATION	0.92	ADMIN	ELEM CURRICULUM DIRECTOR	136,878
	0.92		**TOTAL CURRICULUM**	**136,878**
READING INSTRUCTION				
PROFESSIONALS	2.00	PROF	DO READING TEACHER	200,703
	2.00	PROF	LH READING TEACHER	202,627
	2.00	PROF	NF READING TEACHER	220,520
	1.00	PROF	PMS READING TEACHER	110,936
	7.00		**TOTAL READING**	**734,786**

FY27 BUDGETED POSITION AND SALARY DETAIL

	POSITION			SALARY
SCHOOL DEPARTMENT				
PEEP - DEVELOPMENTAL PRESCHOOL				
PROFESSIONALS	3.80	PROF	PEEP PRESCHOOL TEACHER	334,732
PARAEDUCATORS	2.96	PARA	PEEP PRESCHOOL PARA	118,875
	6.76		**TOTAL PEEP PRESCHOOL**	**453,607**
SPECIAL ED ELEMENTARY				
ADMINISTRATION	0.33	ADMIN	ELEM SPEC ED DIRECTOR	48,397
	0.33	ADMIN	ASST DIRECTOR OF PUPIL SERVICES	42,900
	0.33	CLERICAL	ELEM SPED ADMIN ASST	22,993
PROFESSIONALS	4.00	PROF	DO SPEC ED TEACHER	372,063
	4.00	PROF	LH SPEC ED TEACHER	411,753
	4.00	PROF	NF SPEC ED TEACHER	390,371
PARAEDUCATORS	8.44	PARA	DO SPEC ED PARA	323,870
	8.12	PARA	LH SPEC ED PARA	307,311
	9.23	PARA	NF SPEC ED PARA	373,423
SUMMER SCHOOL	*		SUMMER SCHOOL INSTRUCTORS	50,000
	38.78		**TOTAL ELEMENTARY SPECIAL EDUCATION**	**2,343,081**
SPECIAL ED MIDDLE				
ADMINISTRATION	0.33	ADMIN	PMS SPEC ED DIRECTOR	48,397
	0.33	ADMIN	ASST DIRECTOR OF PUPIL SERVICES	42,900
	0.33	CLERICAL	PMS SPED ADMIN ASST	22,770
PROFESSIONALS	6.00	PROF	MS SPEC ED TEACHER	593,518
PARAEDUCATORS	4.65	PARA	MS SPEC ED PARA	162,267
SUMMER SCHOOL	*		SUMMER SCHOOL INSTRUCTORS	18,000
	11.64		**TOTAL MIDDLE SCHOOL SPECIAL EDUCATION**	**887,852**
SPECIAL ED SECONDARY				
ADMINISTRATION	0.34	ADMIN	PMS SPEC ED DIRECTOR	49,449
	0.34	ADMIN	ASST DIRECTOR OF PUPIL SERVICES	42,900
	0.34	CLERICAL	PMS SPED ADMIN ASST	23,689

FY27 BUDGETED POSITION AND SALARY DETAIL

			POSITION	SALARY
SCHOOL DEPARTMENT				
PROFESSIONALS	6.00	PROF	PHS SPEC ED TEACHER	624,890
PARAEDUCATORS	0.00	PARA	PHS SPEC ED PARA	
CLERICALS	0.91	CLERICAL	PHS SPEC ED CLERICAL	66,160
SUMMER SCHOOL	*		SUMMER SCHOOL INSTRUCTORS	14,000
	7.93		**TOTAL HIGH SCHOOL SPECIAL EDUCATION**	**821,088**
SPED SPEECH				
PROFESSIONALS	1.50	PROF	DO SPEECH TEACHER	147,080
	1.00	PROF	PEEP SPEECH TEACHER	76,443
	1.00	PROF	LH SPEECH TEACHER	99,187
	1.50	PROF	NF SPEECH TEACHER	169,862
	1.00	PROF	PMS SPEECH TEACHER	80,560
	1.00	PROF	PHS SPEECH TEACHER	115,480
	7.00		**TOTAL SPEECH**	**688,612**
OCCUPATIONAL THERAPY				
PROFESSIONALS	2.00	PROF	ELEM OT TEACHER	193,625
	0.50	PROF	PMS OT TEACHER	50,879
	0.50	PROF	PHS OT TEACHER	44,310
	3.00		**TOTAL OT**	**288,814**
ENGLISH SECOND LANGUAGE				
PROFESSIONALS	4.10	PROF	ESL TEACHER	437,833
PARAEDUCATORS	1.50	PARA	ESL PARA	59,700
	5.60		**TOTAL ESL**	**497,533**
ADAPTIVE SERVICES				
TUTORS	*		TUTOR SERVICES	0
	0.00		**TOTAL ADAPTIVE SERVICES**	**0**

FY27 BUDGETED POSITION AND SALARY DETAIL

			POSITION	SALARY
SCHOOL DEPARTMENT				
BUILDINGS AND GROUNDS				
ADMINISTRATION	1.00	N/A	FACILITIES DIRECTOR	117,182
MAINTENANCE	4.00	N/A	MAINTENANCE	273,411
	5.00		**TOTAL MAINTENANCE**	**390,593**
TECHNOLOGY PLAN				
TECHNICIANS	4.00	N/A	TECHNICIAN III	365,054
	1.00	N/A	NETWORK ADMINISTRATOR	123,204
	5.00		**TOTAL TECHNOLOGY**	**488,258**
DATA MANAGEMENT				
TECHNICIANS	2.00	N/A	DATABASE ADMINISTRATOR	175,069
	2.00		**TOTAL DATA MANAGEMENT**	**175,069**
Total FTE:	**371.54**		**GRAND TOTAL**	**34,174,337**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
SYSTEM WIDE BENEFITS					
COST CENTER 100					
0211	HEALTH INSURANCE	9,963,182	9,963,182	10,501,194	13,252,507
0212	DENTAL INSURANCE	617,200	598,948	637,874	640,736
0213	LIFE INSURANCE	93,492	77,033	95,362	97,270
0214	DISABILITY INSURANCE	130,942	122,792	133,561	136,233
0220	FICA	30,600	13,396	30,600	19,125
0231	RETIREMENT NON-TEACHER	10,824	623	10,200	11,000
0232	RETIREMENT TEACHER	62,848	53,714	57,690	48,075
0239	RETIREMENT SEVERENCE	300,000	300,000	250,000	250,000
0241	COURSE REIMB ADMIN	23,550	5,210	18,000	18,000
0242	COURSE REIMB TEACHERS	233,616	132,483	245,760	251,904
0243	COURSE REIMB CLERICALS	4,000	1,561	4,000	4,000
0244	COURSE REIMB PARAS	15,000	10,227	15,000	15,000
0245	COURSE REIMB TECHNICIANS	4,000	-	4,000	4,000
0250	UNEMPLOYMENT COMPENSATION	5,000	2,901	4,000	6,000
0260	WORKER'S COMP INSURANCE	164,124	139,275	148,047	231,370
0270	OTHER HEALTH BENEFITS/EAP	7,560	260	7,560	7,938
0280	CONFERENCE ALLOWANCE	18,350	14,623	18,350	18,350
0290	ASSOCIATION DUES	8,640	10,226	10,000	11,000
0840	CONTINGENCY	-	7,408	-	-
	Total	**11,692,928**	**11,453,862**	**12,191,198**	**15,022,508**
DONDERO SCHOOL					
COST CENTER 102					
0101	ADMINISTRATIVE	145,662	145,662	149,799	154,323
0102	TEACHER	1,974,263	2,082,380	2,177,648	2,173,332
0105	CLERICAL	51,616	51,745	53,156	54,761
0106	PARAPROFESSIONAL	31,992	29,531	32,900	34,546
0107	MONITOR	12,150	13,511	12,514	13,140
0110	CUSTODIAL	149,684	137,948	151,267	155,835
0114	EXTRA-CURRICULA	13,684	6,923	7,464	8,708
0121	SUBS PROF - SHORT TERM	23,625	54,025	28,350	31,185
0122	SUBS PROF - LONG TERM	33,284	67,825	39,941	43,935
0127	SUBS NONPROF - SHORT TERM	5,206	10,932	5,990	6,590
0131	OVERTIME - CLERICAL	332	225	332	366
0133	OVERTIME - CUSTODIAL	5,203	25,481	5,360	5,896
0220	FICA	187,177	195,194	203,854	205,224
0231	RETIREMENT NON-TEACHER	32,315	28,507	30,985	32,055
0232	RETIREMENT TEACHER	419,044	435,813	449,007	449,285
0320	CONTRACT SERVICE;PUPILS	3,325	4,176	3,325	6,000
0430	REPAIRS & MAINTENANCE	250	-	250	250
0534	POSTAGE	600	192	500	700
0550	PRINTING	14,686	16,629	15,500	14,000
0610	GENERAL SUPPLIES	24,850	19,507	18,900	29,500
0641	BOOKS	20,250	19,086	18,300	23,300
0642	SOFTWARE	3,600	2,540	2,400	1,800
0644	PERIODICALS	660	-	660	400
0737	REPLACEMENT EQUIPMNT	5,000	4,006	3,000	15,000
0810	DUES AND FEES	100	-	-	-
	Total	**3,158,558**	**3,351,839**	**3,411,402**	**3,460,131**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
LITTLE HARBOUR SCHOOL					
COST CENTER 104					
0101	ADMINISTRATIVE	144,652	278,132	148,760	153,253
0102	TEACHER	2,367,805	2,383,976	2,660,710	2,579,206
0105	#N/A	51,653	51,652	53,194	54,800
0107	MONITOR	12,150	1,935	12,514	6,570
0110	CUSTODIAL	173,943	155,718	180,691	185,069
0114	EXTRA-CURRICULA	13,684	9,208	13,684	13,684
0121	SUBS PROF - SHORT TERM	28,125	50,004	20,244	30,000
0122	SUBS PROF - LONG TERM	33,284	-	26,537	35,000
0127	SUBS NONPROF - SHORT TERM	4,856	10,170	11,900	16,259
0131	OVERTIME - CLERICAL	490	1,996	504	529
0133	OVERTIME - CUSTODIAL	5,203	6,839	5,351	5,619
0220	FICA	216,946	220,646	239,762	235,624
0231	RETIREMENT NON-TEACHER	31,294	28,706	30,568	31,368
0232	RETIREMENT TEACHER	496,136	523,772	542,895	528,086
0320	CONTRACT SERVICE;PUPILS	3,325	851	3,325	3,325
0430	REPAIRS & MAINTENANCE	250	-	250	250
0534	POSTAGE	500	229	250	250
0550	PRINTING	16,000	24,944	27,250	25,100
0596	CONF/MTGS OUT OF DISTRICT	600	-	600	900
0610	GENERAL SUPPLIES	27,054	15,687	24,982	33,150
0641	BOOKS	14,240	6,624	13,400	13,550
0642	SOFTWARE	600	4,905	1,000	8,000
0644	PERIODICALS	1,152	-	1,220	2,000
0737	REPLACEMENT EQUIPMNT	9,500	3,449	5,200	7,000
0810	DUES & FEES	100	-	-	-
	Total	**3,653,542**	**3,779,441**	**4,024,791**	**3,970,592**
NEW FRANKLIN SCHOOL					
COST CENTER 105					
0101	ADMINISTRATIVE	148,404	148,404	152,619	157,228
0102	TEACHER	1,672,358	1,602,654	1,792,723	1,772,138
0105	CLERICAL	51,689	51,688	53,232	54,840
0106	PARAPROFESSIONAL	34,453	34,453	35,431	35,494
0107	MONITOR	12,150	11,524	12,758	13,395
0110	CUSTODIAL	139,568	143,728	142,786	147,749
0114	EXTRA-CURRICULA	13,684	6,098	13,684	13,684
0121	SUBS PROF - SHORT TERM	21,375	34,846	25,650	30,780
0122	SUBS PROF - LONG TERM	24,963	-	29,956	35,947
0127	SUBS NONPROF - SHORT TERM	1,001	15,200	1,032	1,104
0131	OVERTIME - CLERICAL	221	-	228	240
0133	OVERTIME - CUSTODIAL	3,471	9,987	3,576	3,755
0220	FICA	162,438	153,394	173,175	173,379
0231	RETIREMENT NON-TEACHER	31,040	27,754	29,997	30,866
0232	RETIREMENT TEACHER	360,288	345,874	376,724	373,651
0320	CONTRACT SERVICE;PUPILS	2,500	851	2,000	2,000
0430	REPAIRS & MAINTENANCE	-	-	-	-
0534	POSTAGE	300	247	250	300
0550	PRINTING	13,324	15,596	13,985	13,000
0610	GENERAL SUPPLIES	23,223	15,880	21,000	20,750
0641	BOOKS	12,600	9,387	10,625	10,600
0642	SOFTWARE	4,500	810	4,500	4,500
0644	PERIODICALS	2,900	1,444	2,900	2,950
0733	NEW EQUIPMENT	-	1,094	-	-
0737	REPLACEMENT EQUIPMNT	3,500	1,279	2,000	2,000
	Total	**2,739,950**	**2,632,192**	**2,900,831**	**2,900,350**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
MIDDLE SCHOOL					
COST CENTER 108					
0101	ADMINISTRATIVE	274,940	275,506	282,748	291,287
0102	TEACHER	2,997,298	3,033,561	3,200,996	3,342,347
0105	CLERICAL	151,880	152,078	158,711	163,504
0106	PARAPROFESSIONAL	53,730	57,284	97,375	-
0110	CUSTODIAL	300,017	257,713	316,278	321,571
0114	EXTRA-CURRICULA	38,767	34,941	33,791	33,791
0121	SUBS PROF - SHORT TERM	38,250	67,282	45,900	55,080
0122	SUBS PROF - LONG TERM	41,604	11,054	49,925	59,910
0127	SUBS NONPROF - SHORT TERM	2,149	6,395	2,215	2,437
0133	OVERTIME - CUSTODIAL	6,937	7,698	7,147	7,860
0220	FICA	298,780	290,960	320,930	327,254
0231	RETIREMENT NON-TEACHER	67,310	58,282	71,743	62,851
0232	RETIREMENT TEACHER	650,284	655,844	676,425	705,251
0320	CONTRACT SERVICE;PUPILS	-	24,841	18,000	18,000
0430	REPAIRS & MAINTENANCE	300	178	-	-
0534	POSTAGE	800	843	800	800
0550	PRINTING	20,130	30,413	22,241	21,075
0610	GENERAL SUPPLIES	62,605	56,832	57,593	67,540
0641	BOOKS	27,400	19,065	24,100	50,951
0642	SOFTWARE	450	598	2,950	4,100
0644	PERIODICALS	3,917	2,538	2,845	4,000
0810	DUES & FEES	2,075	1,013	2,075	1,125
	Total	**5,039,623**	**5,061,643**	**5,413,788**	**5,560,734**
HIGH SCHOOL					
COST CENTER 109					
0101	ADMINISTRATIVE	553,298	555,154	694,012	576,437
0102	TEACHER	6,009,470	6,020,794	5,839,488	5,933,634
0105	CLERICAL	379,725	373,420	400,694	358,654
0106	PARAPROFESSIONAL	95,385	61,128	105,318	172,617
0110	CUSTODIAL	539,382	441,411	576,775	581,417
0111	SECURITY	-	-	-	-
0114	EXTRA-CURRICULA	64,542	61,997	64,542	65,786
0121	SUBS PROF - SHORT TERM	58,000	148,571	69,600	73,080
0122	SUBS PROF - LONG TERM	49,925	154,081	59,910	62,906
0127	SUBS NONPROF - SHORT TERM	7,715	28,067	7,947	8,742
0131	OVERTIME - CLERICAL	2,167	687	2,233	2,345
0133	OVERTIME - CUSTODIAL	15,896	37,005	16,373	18,010
0135	OVERTIME - SECURITY	2,700	(273)	-	-
0220	FICA	595,042	583,109	599,529	600,808
0231	RETIREMENT NON-TEACHER	140,073	124,912	140,431	144,465
0232	RETIREMENT TEACHER	1,301,609	1,293,530	1,268,809	1,264,542
0320	CONTRACT SERVICE;PUPILS	3,916	4,201	8,250	21,900
0430	REPAIRS & MAINTENANCE	500	500	750	750
0440	RENTALS	1,800	855	1,800	1,840
0534	POSTAGE	3,000	446	3,000	2,500
0550	PRINTING	61,009	57,769	61,509	60,029
0580	TRAVEL	1,700	1,356	1,700	1,700
0610	GENERAL SUPPLIES	58,217	53,734	56,215	85,371
0641	BOOKS	31,354	30,389	22,125	26,220
0642	SOFTWARE	38,217	31,907	56,572	61,975
0644	PERIODICALS	6,022	5,801	4,586	6,050
0733	NEW EQUIPMENT	12,030	8,829	6,900	9,790
0737	REPLACEMENT EQUIPMNT	-	-	-	750
0810	DUES & FEES	6,705	9,938	3,304	10,215
0890	MISCELLANEOUS	13,260	35,171	13,250	17,500
	Total	**10,052,659**	**10,124,490**	**10,085,622**	**10,170,033**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
ART					
COST CENTER 110					
0102	TEACHER	718,000	722,745	751,650	784,048
0220	FICA	54,930	53,576	57,503	59,982
0232	RETIREMENT TEACHER	141,017	141,759	144,546	150,775
0610	GENERAL SUPPLIES	57,779	54,776	57,253	59,828
0733	NEW EQUIPMENT	4,000	4,264	-	-
0320	CONTRACT SERVICE;PUPILS	2,000	1,750	2,000	2,090
0430	REPAIRS & MAINTENANCE	2,050	1,240	2,850	2,978
	Total	**979,776**	**980,109**	**1,015,802**	**1,059,701**
PERFORMING ARTS					
COST CENTER 111					
0102	TEACHER	826,680	862,763	855,119	906,178
0114	EXTRA-CURRICULA	73,186	51,834	73,186	73,186
0119	UNCLASSIFIED/UNAFFILIATED	-	-	-	-
0220	FICA	68,844	68,414	71,021	74,925
0232	RETIREMENT TEACHER	176,737	177,455	178,522	188,338
0320	CONTRACT SERVICE;PUPILS	38,190	30,751	35,190	35,890
0430	REPAIRS & MAINTENANCE	16,000	12,709	15,000	15,000
0519	TRANSPORTATION	17,600	23,667	15,500	15,500
0534	POSTAGE	400	320	400	400
0550	PRINTING	800	854	800	800
0610	GENERAL SUPPLIES	18,639	23,316	17,139	18,140
0641	BOOKS	4,241	4,306	4,241	4,241
0680	UNIFORMS/BOOTS	3,000	3,240	3,000	5,802
0737	REPLACEMENT EQUIPMNT	7,000	5,906	5,750	5,750
0810	DUES & FEES	3,059	4,125	3,059	3,059
	Total	**1,254,376**	**1,269,660**	**1,277,927**	**1,347,209**
PHYSICAL EDUCATION					
COST CENTER 112					
0102	TEACHER	1,123,680	1,103,226	1,112,804	1,139,570
0220	FICA	85,967	81,681	85,133	87,181
0232	RETIREMENT TEACHER	220,696	215,726	213,996	219,144
0320	CONTRACT SERVICE;PUPILS	1,150	1,150	700	9,500
0430	REPAIRS & MAINTENANCE	8,300	7,669	8,400	25,400
0610	GENERAL SUPPLIES	12,354	11,148	9,100	11,750
0644	PERIODICALS	250	239	300	750
	Total	**1,452,397**	**1,420,839**	**1,430,433**	**1,493,295**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
TECHNICAL CAREERS					
COST CENTER 114					
0101	ADMINISTRATIVE	126,697	127,715	127,528	131,379
0102	TEACHER	1,263,690	1,281,204	968,252	1,117,085
0105	CLERICAL	55,338	38,172	39,168	40,351
0114	EXTRA-CURRICULA	10,542	8,086	10,542	10,542
0220	FICA	111,407	109,458	87,633	99,403
0231	RETIREMENT NON-TEACHER	7,488	5,165	4,994	5,145
0232	RETIREMENT TEACHER	275,145	278,026	212,748	242,109
0320	CONTRACT SERVICE;PUPILS	10,750	6,439	10,050	8,800
0430	REPAIRS & MAINTENANCE	3,600	311	3,250	5,500
0440	RENTALS	1,000	-	1,000	1,000
0519	TRANSPORTATION	3,000	254	1,500	2,500
0534	POSTAGE	190	95	190	190
0550	PRINTING	250	-	200	1,000
0580	TRAVEL	100	82	100	200
0610	GENERAL SUPPLIES	38,500	41,457	37,000	38,000
0641	BOOKS	500	-	500	-
0642	SOFTWARE	7,450	3,483	2,800	5,100
0644	PERIODICALS	280	225	200	-
0733	NEW EQUIPMENT	3,500	-	2,250	2,500
	Total	**1,919,427**	**1,900,171**	**1,509,905**	**1,710,804**
ATHLETICS					
COST CENTER 115					
0101	ADMINISTRATIVE	126,848	126,848	130,653	134,573
0105	CLERICAL	66,469	66,468	68,431	70,484
0113	COACHING	314,089	288,543	309,089	314,089
0119	UNCLASSIFIED/UNAFFILIATED	-	2,080	-	-
0131	OVERTIME - CLERICAL	299	562	318	328
0220	FICA	38,841	36,901	38,902	39,741
0231	RETIREMENT NON-TEACHER	9,034	27,107	8,766	9,029
0232	RETIREMENT TEACHER	86,603	17,534	84,566	86,282
0320	CONTRACT SERVICE;PUPILS	94,700	129,677	125,225	151,725
0430	REPAIRS & MAINTENANCE	14,000	14,000	14,000	14,000
0440	RENTALS	29,000	25,849	29,000	29,000
0519	TRANSPORTATION	110,000	117,399	116,000	122,500
0610	GENERAL SUPPLIES	101,000	105,886	89,300	89,500
0733	NEW EQUIPMENT	-	-	11,500	11,500
0810	DUES & FEES	30,400	21,277	40,400	40,500
	Total	**1,021,283**	**980,131**	**1,066,150**	**1,113,251**
ENRICHMENT					
COST CENTER 130					
0114	EXTRA-CURRICULA	9,000	7,953	9,000	-
0220	FICA	689	540	689	-
0232	RETIREMENT TEACHER	1,768	1,326	1,731	-
	Total	**11,457**	**9,818**	**11,420**	**-**
DISTRICT -WIDE ASSESSMENT					
COST CENTER 131					
0320	CONTRACT SERVICE;PUPILS	40,452	45,309	19,900	21,500
	Total	**40,452**	**45,309**	**19,900**	**21,500**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
ELEMENTARY MATHEMATICS					
COST CENTER 132					
0102	TEACHER	73,035	73,035	77,079	81,495
0220	FICA	5,587	5,207	5,897	6,234
0232	RETIREMENT TEACHER	14,344	14,344	14,822	15,672
0610	GENERAL SUPPLIES	14,683	2,735	10,500	14,500
0641	BOOKS	26,439	11,383	11,050	11,200
	Total	**134,088**	**106,705**	**119,348**	**129,101**
HEALTH SERVICES					
COST CENTER 134					
0102	TEACHER	543,590	515,190	566,579	532,185
0220	FICA	41,588	37,879	43,346	40,715
0232	RETIREMENT TEACHER	106,764	89,020	108,956	102,341
0320	CONTRACT SERVICE;PUPILS	1,500	1,500	6,500	6,725
0430	REPAIRS & MAINTENANCE	600	-	600	600
0610	GENERAL SUPPLIES	7,280	5,364	6,500	6,728
0644	PERIODICALS	650	630	650	900
0733	NEW EQUIPMENT	3,000	400	2,000	2,000
	Total	**704,972**	**649,984**	**735,131**	**692,194**
MEDIA SERVICES					
COST CENTER 136					
0108	TECHNICIAN	78,621	101,685	92,884	96,159
0220	FICA	6,015	7,792	7,106	7,357
0231	RETIREMENT NON-TEACHER	10,638	13,829	11,843	12,261
0320	CONTRACT SERVICE;PUPILS	285	-	285	285
0430	REPAIRS & MAINTENANCE	3,420	4,704	3,420	3,420
0610	GENERAL SUPPLIES	11,796	7,006	8,796	9,796
0733	NEW EQUIPMENT	6,330	2,383	6,330	6,015
	Total	**117,105**	**137,399**	**130,664**	**135,293**
SYSTEM-WIDE PSYCHOLOGIST					
COST CENTER 137					
0102	TEACHER	411,854	340,249	466,725	547,024
0103	SPECIALIST	-	3,600	-	-
0220	FICA	31,507	25,251	35,705	41,848
0232	RETIREMENT TEACHER	80,889	65,106	89,752	105,193
0310	CONTRACT SERVICE;ADMIN	15,000	-	10,000	-
0320	CONTRACT SERVICE;PUPILS	19,000	54,517	14,000	20,000
0610	GENERAL SUPPLIES	2,500	2,565	2,500	3,000
0733	NEW EQUIPMENT	1,957	1,106	1,457	2,200
	Total	**562,707**	**492,393**	**620,139**	**719,265**
INTERDISCIPLINARY MATRL					
COST CENTER 138					
0101	ADMINISTRATIVE	132,865	-	136,638	136,878
0220	FICA	10,165	-	10,453	10,472
0232	RETIREMENT TEACHER	26,095	-	26,276	26,322
0610	GENERAL SUPPLIES	11,271	9,776	16,585	12,900
0641	BOOKS	1,879	-	1,800	1,800
0733	NEW EQUIPMENT	4,759	183	2,250	-
	Total	**187,034**	**9,959**	**194,002**	**188,372**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
READING INSTRUCTION					
COST CENTER 139					
0102	TEACHER	872,494	778,298	610,702	734,786
0104	TUTOR	-	2,054	-	-
0106	PARAPROFESSIONAL	-	-	-	-
0220	FICA	66,749	58,408	46,721	56,212
0231	RETIREMENT NON-TEACHER	-	-	-	-
0232	RETIREMENT TEACHER	171,360	152,858	117,439	141,301
0610	GENERAL SUPPLIES	9,955	13,986	10,860	18,300
0641	BOOKS	14,381	7,853	11,819	12,500
0644	PERIODICALS	1,150	-	1,150	1,200
	Total	**1,136,089**	**1,013,456**	**798,691**	**964,299**
PUPIL ENTITLEMENT					
COST CENTER 145					
0890	MISCELLANEOUS	3,000	-	-	-
	Total	**3,000**	**-**	**-**	**-**
PEEP					
COST CENTER 150					
0102	TEACHER	364,995	256,791	406,172	334,732
0106	PARAPROFESSIONAL	110,555	87,978	115,390	118,875
0121	SUBS PROF - SHORT TERM	-	15,618	-	-
0127	SUBS NONPROF - SHORT TERM	-	2,441	-	-
0220	FICA	36,380	27,370	39,900	34,701
0232	RETIREMENT TEACHER	71,686	50,393	78,107	64,369
0320	CONTRACT SERVICE;PUPILS	19,310	28,878	19,310	23,500
0534	POSTAGE	74	30	74	100
0610	GENERAL SUPPLIES	950	1,156	950	1,000
0641	BOOKS	285	78	285	300
0733	NEW EQUIPMENT	475	362	475	500
	Total	**604,710**	**471,094**	**660,663**	**578,077**
SPED ELEMENTARY					
COST CENTER 151					
0101	ADMINISTRATIVE	45,681	46,979	47,315	91,297
0102	TEACHER	1,094,106	1,066,749	1,155,014	1,204,187
0104	TUTOR	-	-	-	-
0105	CLERICAL	-	-	22,319	22,993
0106	PARAPROFESSIONAL	1,098,939	1,010,622	1,129,545	1,024,604
0119	UNCLASSIFIED/UNAFFILIATED	-	696	-	-
0127	SUBS NONPROF - SHORT TERM	30,745	-	32,282	33,896
0220	FICA	173,616	158,223	180,861	181,842
0231	RETIREMENT NON-TEACHER	21,735	20,063	9,063	98,215
0232	RETIREMENT TEACHER	223,855	217,654	231,209	249,124
0310	CONTRACT SERVICE;ADMIN	-	3,000	-	-
0320	CONTRACT SERVICE;PUPILS	145,260	172,083	143,260	106,000
0430	REPAIRS & MAINTENANCE	-	830	-	-
0519	TRANSPORTATION	600	600	600	1,000
0534	POSTAGE	-	-	-	-
0580	TRAVEL	-	-	-	-
0610	GENERAL SUPPLIES	2,500	3,555	2,000	3,000
0641	BOOKS	2,160	525	1,660	1,700
0733	NEW EQUIPMENT	975	830	975	1,000
0810	DUES & FEES	1,000	580	1,000	1,000
	Total	**2,841,172**	**2,702,989**	**2,957,103**	**3,019,858**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
SPED MIDDLE					
COST CENTER 152					
0101	ADMINISTRATIVE	45,681	46,979	47,314	91,297
0102	TEACHER	564,244	575,007	584,847	605,518
0105	CLERICAL	-	-	22,319	22,770
0106	PARAPROFESSIONAL	152,727	156,930	220,031	168,267
0114	EXTRA-CURRICULA	-	-	-	-
0119	UNCLASSIFIED/UNAFFILIATED	-	13,356	-	-
0127	SUBS NONPROF - SHORT TERM	9,839	-	10,331	10,848
0220	FICA	59,096	59,926	65,984	70,412
0231	RETIREMENT NON-TEACHER	406	-	28,989	383
0232	RETIREMENT TEACHER	119,790	122,049	121,566	133,999
0320	CONTRACT SERVICE;PUPILS	24,381	63,033	23,381	30,500
0430	REPAIRS & MAINTENANCE	-	104	-	250
0519	TRANSPORTATION	2,000	2,000	2,000	2,750
0580	TRAVEL	71	-	71	75
0610	GENERAL SUPPLIES	3,521	2,114	3,021	4,000
0641	BOOKS	570	1,511	570	600
0642	SOFTWARE	1,000	1,379	1,000	1,500
0733	NEW EQUIPMENT	665	2,296	665	700
0810	DUES & FEES	300	200	300	500
	Total	**984,291**	**1,046,884**	**1,132,389**	**1,144,369**
SPED SECONDARY					
COST CENTER 153					
0101	ADMINISTRATIVE	47,065	48,220	48,748	92,349
0102	TEACHER	497,567	498,248	427,575	632,890
0105	CLERICAL	62,373	115,862	87,215	89,849
0106	PARAPROFESSIONAL	40,697	21,553	51,647	6,000
0114	EXTRA-CURRICULA	-	-	-	-
0119	UNCLASSIFIED/UNAFFILIATED	-	4,085	-	-
0122	SUBS PROF - LONG TERM	-	-	-	-
0127	SUBS NONPROF - SHORT TERM	7,994	-	8,394	8,813
0220	FICA	50,162	51,166	47,705	63,489
0231	RETIREMENT NON-TEACHER	8,846	15,694	17,323	11,839
0232	RETIREMENT TEACHER	106,966	106,958	91,598	139,464
0320	CONTRACT SERVICE;PUPILS	12,780	41,418	12,780	15,800
0430	REPAIRS & MAINTENANCE	-	260	-	-
0519	TRANSPORTATION	3,755	219	3,755	3,800
0610	GENERAL SUPPLIES	2,988	6,515	2,488	3,500
0641	BOOKS	570	79	570	600
0644	PERIODICALS	95	-	95	100
0733	NEW EQUIPMENT	380	300	380	350
0810	DUES & FEES	300	200	300	500
	Total	**842,538**	**910,776**	**800,573**	**1,069,343**
SPED SPEECH					
COST CENTER 156					
0102	TEACHER	651,017	707,654	657,484	688,612
0220	FICA	49,805	53,072	50,302	52,681
0232	RETIREMENT TEACHER	127,864	138,915	126,437	132,422
0610	GENERAL SUPPLIES	2,705	665	2,000	2,200
0641	BOOKS	1,350	2,115	1,350	2,000
	Total	**832,741**	**973,551**	**837,573**	**877,915**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
OCCUPATIONAL THERAPY					
COST CENTER 157					
0102	TEACHER	258,250	258,249	270,031	288,814
0220	FICA	19,758	19,354	20,659	22,096
0232	RETIREMENT TEACHER	50,722	50,720	51,928	55,541
0320	CONTRACT SERVICE;PUPILS	6,000	23,080	6,000	8,000
0610	GENERAL SUPPLIES	1,500	2,072	1,500	1,500
0641	BOOKS	1,000	340	1,000	1,500
0733	NEW EQUIPMENT	2,000	2,267	2,000	2,500
	Total	**339,230**	**356,082**	**353,118**	**379,951**
ENGLISH SECOND LANGUAGE					
COST CENTER 159					
0102	TEACHER	339,864	401,506	418,554	437,833
0106	PARAPROFESSIONAL	32,770	12,662	57,950	59,700
0220	FICA	28,507	31,370	36,454	38,063
0231	RETIREMENT NON-TEACHER	2,602	-	7,389	2,768
0232	RETIREMENT TEACHER	66,750	68,242	80,488	84,196
0610	GENERAL SUPPLIES	664	185	468	950
0641	BOOKS	1,216	69	1,500	450
	Total	**472,373**	**514,034**	**602,803**	**623,960**
ADAPTIVE SERVICES					
COST CENTER 160					
0104	TUTOR	12,000	4,865	-	-
0220	FICA	918	216	-	-
0231	RETIREMENT NON-TEACHER	1,624	-	-	-
0320	CONTRACT SERVICE;PUPILS	11,000	4,197	20,000	35,000
0430	REPAIRS & MAINTENANCE	500	469	500	1,500
0610	GENERAL SUPPLIES	500	251	500	1,000
	Total	**26,542**	**10,228**	**21,000**	**37,500**
OUT OF DISTRICT TUITION					
COST CENTER 165					
0320	CONTRACT SERVICE;PUPILS	1,211,028	462,353	1,068,619	1,094,619
0519	TRANSPORTATION	505,810	528,032	653,629	867,000
0564	TUITION	2,000,300	2,344,332	2,949,298	3,035,000
0561	TUITION LEA IN-STATE	145,000	322,487	198,000	135,000
0580	TRAVEL	2,040	1,260	1,000	1,000
	Total	**3,864,178**	**3,658,464**	**4,870,546**	**5,132,619**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
CENTRAL OFFICE					
COST CENTER 170					
0101	ADMINISTRATIVE	480,939	475,888	504,527	533,361
0102	TEACHER	149,421	28,190	291,372	284,113
0103	SPECIALIST	85,478	68,245	108,150	-
0105	CLERICAL	326,866	339,253	336,563	276,006
0110	CUSTODIAL	500	-	600	600
0119	UNCLASSIFIED/UNAFFILIATED	-	-	-	-
0121	SUBS PROF - SHORT TERM	9,605	-	13,560	16,000
0122	SUBS PROF - LONG TERM	11,184	-	11,250	14,000
0127	SUBS NONPROF - SHORT TERM	392	5,805	750	5,000
0131	OVERTIME - CLERICAL	2,394	193	2,467	2,467
0220	FICA	81,612	68,295	97,101	86,566
0231	RETIREMENT NON-TEACHER	95,509	119,457	96,510	77,052
0232	RETIREMENT TEACHER	66,798	5,537	93,749	95,619
0310	CONTRACT SERVICE;ADMIN	162,716	150,369	170,952	162,022
0430	REPAIRS & MAINTENANCE	100	-	100	100
0440	RENTALS	-	-	-	-
0534	POSTAGE	3,300	3,298	3,500	3,500
0540	ADVERTISING	4,050	2,576	4,350	4,850
0550	PRINTING	11,460	10,280	12,083	12,827
0561	TUITION LEA IN-STATE	-	-	1	-
0580	TRAVEL	1,865	2,597	1,700	1,700
0610	GENERAL SUPPLIES	6,860	7,779	6,500	8,000
0642	SOFTWARE	29,305	17,212	36,445	40,090
0644	PERIODICALS	450	1,515	500	500
0737	REPLACEMENT EQUIPMNT	1,800	-	1,000	1,000
0810	DUES & FEES	10,210	10,717	18,375	13,000
0840	CONTINGENCY	75,050	307,347	95,050	75,050
0841	NEGOTIATION CONTINGENCIES	-	-	-	-
	Total	**1,617,864**	**1,624,552**	**1,907,155**	**1,713,423**
SCHOOL BOARD					
COST CENTER 171					
0109	SCHOOL BOARD	14,000	13,325	14,000	14,000
0119	UNCLASSIFIED/UNAFFILIATED	3,000	220	-	-
0131	OVERTIME - CLERICAL	3,000	2,543	3,000	3,000
0220	FICA	1,530	1,221	1,301	1,301
0231	RETIREMENT NON-TEACHER	406	344	383	383
0310	CONTRACT SERVICE;ADMIN	31,500	-	30,500	1,500
0610	GENERAL SUPPLIES	-	875	-	-
0810	DUES & FEES	6,565	6,164	6,766	6,950
0840	CONTINGENCY	1,800	837	1,800	1,800
	Total	**61,801**	**25,530**	**57,750**	**28,934**
TECHNOLOGY PLAN					
COST CENTER 177					
0108	TECHNICIAN	466,198	464,259	478,543	488,258
0220	FICA	35,665	34,753	36,609	37,352
0231	RETIREMENT NON-TEACHER	47,190	62,814	48,410	62,253
0232	RETIREMENT TEACHER	23,061	-	23,716	-
0310	CONTRACT SERVICE;ADMIN	15,765	6,493	114,765	117,765
0430	REPAIRS & MAINTENANCE	21,400	22,557	14,600	5,850
0532	DATA LINES	30,085	17,314	30,085	30,085
0580	TRAVEL	840	933	840	840
0642	SOFTWARE	82,110	192,757	225,711	214,183
0720	BUILDINGS	24,755	8,583	24,755	24,755
0734	NEW INFO SYSTEMS EQUIPMNT	155,360	138,116	259,460	272,690
0890	MISCELLANEOUS	2,000	2,000	2,000	2,000
	Total	**904,429**	**950,578**	**1,259,494**	**1,256,031**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
DATA PROCESSING					
COST CENTER 178					
0108	TECHNICIAN	164,173	165,505	169,937	175,069
0220	FICA	12,560	12,581	13,001	13,393
0231	RETIREMENT NON-TEACHER	22,213	22,339	22,993	22,322
0310	CONTRACT SERVICE;ADMIN	67,698	52,963	67,698	69,798
	Total	**266,644**	**253,387**	**273,629**	**280,582**
TRAVEL - IN DISTRICT					
COST CENTER 180					
0220	FICA	2,387	1,779	2,424	2,674
0580	TRAVEL	31,176	30,059	31,649	34,907
	Total	**33,563**	**31,838**	**34,073**	**37,581**
WELLNESS					
COST CENTER 182					
0102	TEACHER	197,084	197,084	101,341	106,408
0220	FICA	15,078	14,435	7,753	8,141
0232	RETIREMENT TEACHER	38,708	39,296	19,488	20,463
0610	GENERAL SUPPLIES	1,000	449	-	-
	Total	**251,870**	**251,265**	**128,582**	**135,012**
PROPERTY INSURANCE					
COST CENTER 183					
0520	INSURANCE	160,933	158,932	174,236	187,448
	Total	**160,933**	**158,932**	**174,236**	**187,448**
TELEPHONE					
COST CENTER 184					
0531	TELEPHONE VOICE	32,102	38,488	39,255	41,664
0430	REPAIRS & MAINTENANCE	5,400	2,036	5,000	5,100
	Total	**37,502**	**40,524**	**44,255**	**46,764**
ATHLETIC FIELDS					
COST CENTER 187					
0310	CONTRACT SERVICE;ADMIN	67,240	95,504	55,200	64,850
0410	WATER/SEWAGE	12,368	9,283	11,800	8,000
0430	REPAIRS & MAINTENANCE	15,957	3,177	14,500	12,500
0610	GENERAL SUPPLIES	3,800	8,276	3,200	3,162
	Total	**99,365**	**116,241**	**84,700**	**88,512**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
MAINTENANCE					
COST CENTER 188					
0112	MAINTENANCE	362,386	354,836	379,143	390,593
0134	OVERTIME - MAINTENANCE	23,175	25,297	23,871	25,065
0220	FICA	29,496	28,414	30,831	31,798
0231	RETIREMENT NON-TEACHER	52,167	51,432	51,385	52,997
0310	CONTRACT SERVICE;ADMIN	69,319	76,761	66,319	67,850
0420	CLEANING/PLOWING	15,500	15,889	15,500	15,000
0410	WATER/SEWAGE	-	-	-	-
0430	REPAIRS & MAINTENANCE	622,096	878,095	611,096	646,745
0610	GENERAL SUPPLIES	85,756	106,813	85,756	90,500
0626	GASOLINE	11,500	10,176	10,500	12,000
0642	SOFTWARE	13,550	22,450	13,550	21,500
0733	NEW EQUIPMENT	3,200	1,759	3,200	3,200
0737	REPLACEMENT EQUIPMNT	4,200	-	4,200	4,000
	Total	**1,292,345**	**1,577,709**	**1,295,351**	**1,361,248**
ENERGY					
COST CENTER 189					
0410	WATER/SEWAGE	83,088	92,872	93,057	83,857
0621	NATURAL GAS	373,635	337,962	394,224	360,924
0622	ELECTRICITY	846,534	972,556	884,450	876,650
0623	FUEL OIL	1,000	5,872	1,000	1,000
	Total	**1,304,257**	**1,409,263**	**1,372,731**	**1,322,431**
BUILDINGS					
COST CENTER 190					
0430	REPAIRS & MAINTENANCE	72,320	174,934	42,000	45,000
0610	GENERAL SUPPLIES	-	4,412	-	45,000
	Total	**72,320**	**179,346**	**42,000**	**45,000**
PUPIL TRANSPORTATION					
COST CENTER 195					
0310	CONTRACT SERVICE;ADMIN	16,438	64,598	17,096	20,000
0519	TRANSPORTATION	1,323,184	1,363,698	1,423,340	1,642,465
0890	MISCELLANEOUS	(50,000)	(50,000)	(50,000)	(50,000)
	Total	**1,289,622**	**1,378,296**	**1,390,436**	**1,612,465**
	TOTAL SCHOOL DEPARTMENT	**64,061,713**	**64,060,965**	**67,257,304**	**71,637,655**

Non-Operating

Services Overview

- Debt Service and related expenditures
- Overlay Interest Expense
- Property and Liability Insurance
- Rockingham County Tax
- Rolling Stock, IT Replacements, and Capital Outlay
- Use of Fund Balance
- Other General Non-Operating expenditures

Did you know?

Did you know that Portsmouth has the 4th largest population in Rockingham County representing 7.1% of the total, but contributes the largest amount of County Tax, 10.958% in FY25, as a result of our higher equalized property valuation?

Department Budget Comments

The Non-Operating Budget funds many of the City's most fundamental infrastructure including debt service, capital outlay, property and liability insurance, county tax, and more. There are a few areas of increase being seen within this budget for FY27 including a 33% increase to the City's Property and Liability Insurance totaling $167,945, a projected increase of $224,740 in the Rockingham County Tax, and an increase to IT upgrades of $105,900. The "Other General Non-Operating" category also features new lines items in FY27 including the new Citywide (ERP) Financial Software ($120,000) and Police (CAD/RMS) Software ($210,000) as well as increases to the City's annual Software (SBITA) line item of $261,900.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
NON-OPERATING				
DEBT RELATED SERVICES	120,000	77,024	120,000	120,000
DEBT SERVICE	14,164,300	14,114,948	14,191,948	14,207,355
Debt & Debt Related Services	*14,284,300*	*14,191,972*	*14,311,948*	*14,327,355*
OVERLAY INTEREST EXPENSES	60,000	62,268	60,000	60,000
PROPERTY & LIABILITY INS	424,292	469,209	508,005	675,950
COUNTY TAX	5,730,000	5,730,000	6,000,870	6,225,610
CONTINGENCY	300,000	300,000	300,000	300,000
ROLLING STOCK	783,650	783,650	789,000	836,500
IT EQUIPMENT	992,180	992,180	1,091,250	1,197,150
CAPITAL OUTLAY	1,638,000	1,638,000	1,560,000	1,560,000
USE OF FUND BALANCE	500,000	500,000	400,000	-
OTHER GENERAL NON-OPERATING	1,594,632	1,549,105	1,982,469	2,599,585
Other Non Operating	*12,022,754*	*12,024,412*	*12,691,594*	*13,454,795*
TOTAL	26,307,054	26,216,384	27,003,542	27,782,150

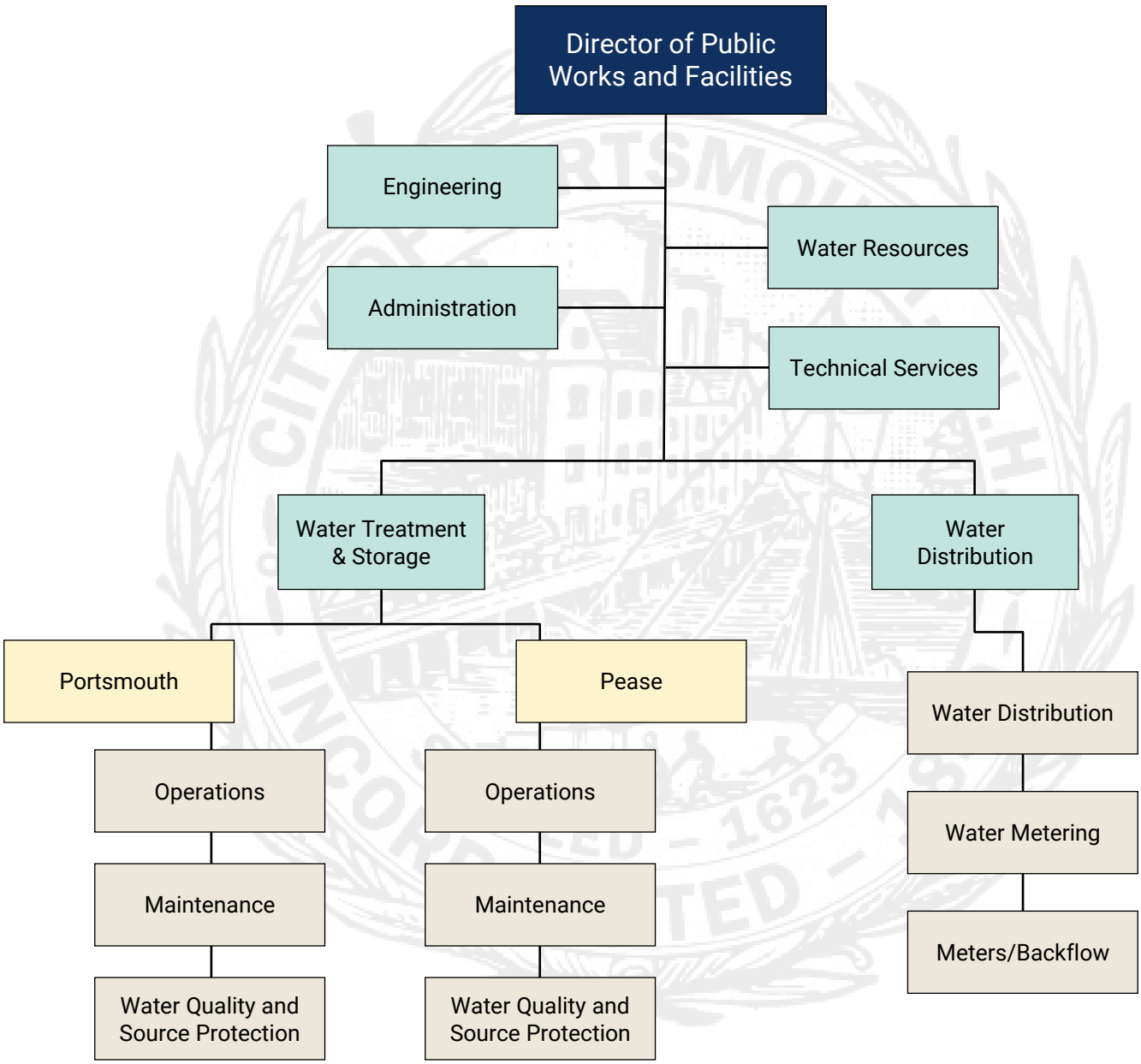
Programs and Services

- Debt Related Services and Debt Service – Appropriations for principal and interest payments against issued long-term debt for the upcoming fiscal year, projected new bond payments, and bond issuance related expenditures.
- Overlay Interest Expense – Appropriation for interest costs related to settled tax abatements.
- Property & Liability Insurance – Property and liability coverage for all departments within the General Government, Police, and Fire Departments. The School Department appropriates Property & Liability coverage costs separately.
- County Tax – The City of Portsmouth is located in Rockingham County of the State of New Hampshire. The State of New Hampshire requires communities under statute (RSA 29:11) to assess and collect property taxes for the operations of the county. The amount to be collected for the county is contingent on the City's equalized assessed valuation as a proportion of the total equalized assessed value of the whole county. The budgeted figure is an estimated appropriation. The actual county obligation will be calculated by the State of NH prior to setting the tax rate in the fall.
- Contingency – A non-operating line item of the budget used by the City Manager and City Council for unanticipated expenditures not regularly budgeted for in the annual budget.
- Rolling Stock – Funding for replacement of vehicles and equipment for Public Works, Police, Fire, and School Departments as well as Prescott Park as identified in the Rolling Stock replacement plan located in Appendix I of this document.
- Information Technology (IT) Upgrade and Equipment Replacement – Funding for Information Technology upgrades and replacements incorporates the technology needs of the General Government, Police, Fire, and School Departments. A complete inventory and schedule of replacements are located in Appendix II, Capital Improvement Plan and on the City's website.
- Capital Outlay – Capital Outlay is the appropriation for pay-as-you-so capital projects identified in the Capital Improvement Plan adopted each fiscal year before the annual budget is submitted to the City Council from the City Manager.
- Fund Balance – Use of Fund Balance for Non-Operating expenditures identified during the budget process or by way of a supplemental appropriation after budget adoption.
- Other General Non-Operating Expenditures – Other various line items related to the non-operating portion of the budget such as landfill closure monitoring costs, hydrants, leases, and professional services related to revaluation.

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
NON-OPERATING					
DEBT RELATED SERVICES					
034002	PROF SERVICE-BANK SERVICE	120,000	77,024	120,000	120,000
TAN	Total	120,000	77,024	120,000	120,000
DEBT SERVICE					
098001	PRINCIPAL-BONDED DEBT	9,460,300	9,460,300	9,711,000	8,719,500
098006	PRIN-BAN	550,000	550,000	258,000	-
098010	PROJECTED NEW BOND PAYMNT	49,352	-	83,860	2,003,090
098102	INTEREST-BONDED DEBT	4,104,648	4,104,648	4,139,088	3,484,765
DEBT SERVICE	Total	14,164,300	14,114,948	14,191,948	14,207,355
OVERLAY					
01-735-320-51-100-650					
032009	PROF SERV-CERTIFICATION	20,000	20,000	20,000	20,000
081155	ABATEMENT INTEREST	40,000	42,268	40,000	40,000
OVERLAY	Total	60,000	62,268	60,000	60,000
PROPERTY & LIABILITY INS					
01-738-350-51-100-409					
048001	PROPERTY INS-DEDUCTIBLES	6,000	6,000	6,000	6,000
048002	PROPERTY INSURANCE	418,292	463,209	502,005	669,950
PROPERTY	Total	424,292	469,209	508,005	675,950
COUNTY TAX					
01-737-360-51-100-675					
081003	COUNTY TAX	5,730,000	5,730,000	6,000,870	6,225,610
COUNTY TAX	Total	5,730,000	5,730,000	6,000,870	6,225,610
CONTINGENCY					
01-734-310-51-100-411					
081001	CONTINGENCY	300,000	300,000	300,000	300,000
CONTINGENCY	Total	300,000	300,000	300,000	300,000
ROLLING STOCK					
01-738-350-51-100-409					
099002	ROLLING STOCK	783,650	783,650	789,000	836,500
ROLLING STOCK	Total	783,650	783,650	789,000	836,500
IT EQUIPMENT REPLACEMENT					
01-738-350-51-100-409					
074041	IT UPGRADES/REPLACEMENTS	992,180	992,180	1,091,250	1,197,150
IT EQUIPMENT	TOTAL	992,180	992,180	1,091,250	1,197,150

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
CAPITAL OUTLAY					
01-795-370-00-100-452					
070000	CAPITAL OUTLAY	1,638,000	1,638,000	1,560,000	1,560,000
CAPITAL OUTLAY	TOTAL	1,638,000	1,638,000	1,560,000	1,560,000
USE OF FUND BALANCE					
01-738-350-51-100-409					
032001	PROF SERVICES-O/S COUNSEL	500,000	500,000	400,000	-
PROF SERVICES-O/S COUNSEL	TOTAL	500,000	500,000	400,000	-
OTHER GENERAL NON-OPERATING					
01-738-350-51-100-409					
031005	LANDFILL CLOSURE MONITORI	277,750	277,750	244,410	222,210
031010	JONES AVE LANDFILL	15,000	15,000	15,000	15,000
032009	PROF SERV-CERTIFICATION	100,000	100,000	100,000	125,000
034206	SOFTWARE-ANNUAL MAINT	788,639	765,218	893,150	1,155,050
044006	PRINTING LEASE/MAINT	49,000	46,494	49,000	49,000
074020	FINANCIAL SOFTWARE	-	-	-	120,000
074083	POLICE BODY CAMERA/TASER	-	-	295,428	295,428
074085	POLICE SOFTWARE	-	-	-	210,400
099007	LEASES	16,243	16,243	16,356	17,247
099011	GREENLEAF LEASE	10,000	10,000	10,000	10,000
099009	HYDRANTS	338,000	318,400	359,125	380,250
OTHER NON-OPERATING	Total	1,594,632	1,549,105	1,982,469	2,599,585
TOTAL NON-OPERATING		26,307,054	26,216,384	27,003,542	27,782,150

Department of Public Works
Water Division
(Enterprise Fund)



Department Mission

The Portsmouth Water Division is a regional water system serving the communities of Portsmouth, Greenland, New Castle, Newington, and portions of Durham, Madbury, and Rye. The Division strives to provide quality drinking water and an adequate supply of water for fire protection and other customer needs. Through professionalism, expertise, and efficient work practices, the Division seeks to maintain and develop a sound infrastructure using the latest available cost-effective treatment technologies and methods of production, storage, and distribution. The Division is committed to high environmental standards, the efficient use of water resources and controls through respect for natural resources and adaptation to the built environment.

Water Division

Services Overview

- Water Assistance Programs
- Water Production
- Water Storage
- Water Distribution
- Technical Services

Did you know?

- The Portsmouth Water Division maintains 1,036 fire hydrants which involves flushing twice a year, repairs, and clearing snow away from each one?

Budget Summary of Expenditures

WATER DEPARTMENT	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
SALARIES	2,621,029	2,440,425	2,819,061	2,987,266
PART-TIME SALARIES	60,140	46,883	85,093	95,242
OVERTIME	133,500	161,164	129,600	163,050
LONGEVITY	16,316	15,600	18,417	18,174
HEALTH INSURANCE	669,900	518,416	804,055	848,251
DENTAL INSURANCE	45,920	33,774	54,026	51,307
INSURANCE REIMBURSEMENT	6,100	5,350	6,000	7,200
LEAVE AT TERMINATION	40,000	60,354	40,000	45,000
WORKERS' COMPENSATION	32,139	32,139	36,074	61,692
RETIREMENT	375,721	357,168	378,302	403,981
OTHER BENEFITS	229,492	209,318	244,675	288,449
COLLECTIVE BARGAINING CONTINGENCY	-	-	65,515	35,567
Contractual Obligations	4,230,257	3,880,590	4,680,818	5,005,179
CHEMICALS	581,360	439,394	628,946	648,852
REPAIRS & MAINTENANCE	293,920	539,063	307,540	274,100
ELECTRICITY	444,700	433,259	452,635	445,530
NATURAL GAS	6,200	7,102	6,355	6,450
PROPANE & FUEL OIL	65,150	27,069	39,150	30,650
GASOLINE & DIESEL	58,797	42,115	55,668	59,027
ADMINISTRATIVE OVERHEAD	926,466	926,466	906,576	979,102
SLUDGE/GRIT REMOVAL	141,775	40,544	148,030	153,670
PROF CONTRACTED SERVICES	998,030	479,125	999,218	1,032,065
EQUIPMENT	79,100	116,433	110,900	91,300
STOCK MATERIALS	360,000	248,938	340,000	290,000
PRINCIPAL-BONDED DEBT	2,870,000	2,870,000	3,188,200	3,475,500
INTEREST ON DEBT	1,492,825	1,420,778	1,586,330	1,570,392
PROPERTY TAXES	126,500	121,964	136,438	182,587
PROJECTED PRINCIPAL DEBT	361,367	-	298,333	142,500
CAPITAL OUTLAY	-	-	-	125,000
ROLLING STOCK	330,000	330,000	392,000	400,000
ASSISTANCE PROGRAM	1,500	892	1,500	1,500
OTHER OPERATING	566,702	529,905	726,719	719,374
Other Operating	9,704,392	8,573,046	10,324,538	10,627,599
CASH REQUIREMENTS	13,934,649	12,453,637	15,005,356	15,632,778

Rate Stabilization Model and Rate Structure

The Water Division utilizes a rate model which was first implemented in fiscal year 2014 and is annually reviewed and updated. The rate model serves as a tool to support long-term planning. The comprehensive rate model includes a rate stabilization reserve policy which allows for either the increase or use of net position to create a rate structure that is stable and predictable from year to year to lessen the user rate impact due to future capital investments or unanticipated losses of revenue.

During fiscal year 2026 and prior, the City's water rate structure was a two-tiered inclining rate, meaning the first 10 units (a unit is 100 cubic feet of water or 748 gallons) of water consumed each month is billed using one rate, and water consumed greater than 10 units per month is billed at a higher rate. This rate structure provided an equitable method of financing water operations. The large volume users have a greater impact on system production capacities, storage volume, and pipe sizing. Therefore, a second tier at the higher rate captures the additional costs incurred to serve them.

For fiscal year 2027, the City is proposing a three-tiered inclining rate structure, with the creation of a tier for the usage of 0 to 5 units. The rate restructuring was considered to align rates with the way customers use the system and the costs they impose, while avoiding distinctions that would be difficult to justify based on the available data.

A City ordinance allows both residential and commercial customers to install irrigation meters. This ordinance language requires new irrigation customers to install water efficient irrigation systems. Irrigation usage for both residential and commercial customers have a third tier for any consumption beyond 20 units per month to further promote water efficiency.

Water User Rates

The FY27 average residential customer's monthly bill includes a 4.5% ($0.29/unit) increase from FY26 rates at 5 units of consumption.

The water rate is strongly impacted by the capital costs associated with federal and State regulatory issues as well as replacement of aging infrastructure. Future capital upgrades associated with these issues are all considered in projecting ongoing and long-term financial needs.



Utilization of our rate model and net position has allowed predictable and steady rate increases, however recent increases in treatment chemical costs, bonding rates, and anticipated future project costs necessitate redesigning the rate structure for FY 27.

The proposed water rate for the first 0-5 units of water consumed per month will decrease from $5.47 to $4.56. The proposed water rate for units 6-10 of water consumed per month will increase from $5.47 to $6.17. The rate for consumption of over 10 units per month will increase from $6.58 to $7.61.

Of the proposed water rate, $3.60 per unit is directly related to the capital needs and debt repayments for long-term borrowing. The rates for water usage and irrigation consumption are depicted in the adjacent tables.

The monthly fixed charge (referenced in FY26 and prior as meter charge) for FY27 will increase from $4.95 monthly for the average user to $10.94 monthly to align with industry standards. The increase helps improve revenue stability while limiting abrupt monthly bill impacts for the City's smaller users. The fixed charge is monthly and is reflected in the adjacent table.

The typical residential water customer that uses 5 units of water per month will have an increase in their monthly water bill of $1.44 (4.5%), which equates to $33.74 in FY27 versus $32.30 in FY26.

FY27 Water Rates	Rate (per unit)
First Tier Rate (0 - 5 units per month)	
Capital Related Rate, per unit billed	$3.60
1st Tier water service rate	$0.96
Total First Tier Rate	**$4.56**
Second Tier Rate (over 5 - 10 units per month)	
Capital Related Rate, per unit billed	$3.60
2nd Tier water service rate	$2.57
Total Second Tier Rate	**$6.17**
Third Tier Rate (over 10 units per month)	
Capital Related Rate, per unit billed	$3.60
3rd Tier water service rate	$4.01
Total Third Tier Rate	**$7.61**
Irrigation Meter Rate	
1st Tier water service rate [0 - 10 units]	$8.91
2nd Tier water service rate [11- 20 units]	$14.48
3rd Tier water service rate [over 20 units]	$17.27

Monthly Fixed Charge	
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

Detailed water usage analysis was performed as part of the comprehensive Water and Sewer rate study. The study analyzed water usage for all customers based on average usage. This analysis provided a detailed picture of the demographics of water use throughout the water system, a system that serves not only customers in Portsmouth but also Greenland, New Castle, Newington, and portions of Durham, Madbury, and Rye. User categories were evaluated for commercial, industrial, and residential customers. That analysis showed that an average single-family customer on the Portsmouth water system uses five (5) units per month. Therefore, the following table depicts the average monthly water charges for a residential customer.

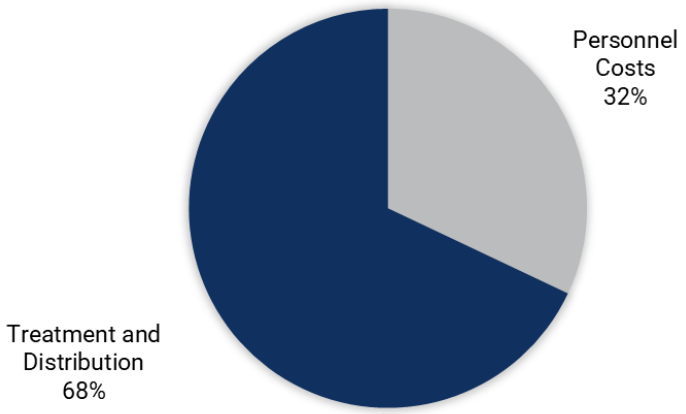
FY27 Water Rate

Average Residential Customer Bill
Monthly Consumption in units
(1unit = 100 cf = 748 gallons)

	Rate	Billed Units	Month Charge
Capital Related Rate, per unit	$3.60	5	$18.00
1st Tier water service rates	$0.96	5	$4.80
2nd Tier water service rates	$2.57	0	$0.00
Minimum Charge (5/8" meter)	$10.94	n/a	$10.94
Total Monthly Charge			**$33.74**
Total Annual Charge			**$404.88**

Average Daily Cost for Single Family Residential water customer = $1.11

Operating Costs – Cash Basis



Personnel costs represent 32% of the total cash requirements, while the remaining 68% represent costs related to the treatment and distribution of the water supply and facilities, which includes capital outlay and repayment of debt.

The City's Water Division continues to make significant changes to the operation of the system since the construction of the water treatment facility in Madbury in 2011. This LEED Silver Certified facility was designed to ensure a more sustainable operation of the water system's surface and groundwater sources of supply. A new PFAS treatment System was constructed and completed at Pease in April 2021 (This shows up in the Professional Contracted Services line on the Budget Summary of Expenditures Table). The cost of this facility, its design, and incremental operational costs are all reimbursed by the Air Force due to contamination caused by past use of firefighting foam at the former Pease Air Base. This reimbursement of $1,186,594 is reflected on the Special Agreements line of the Water Rate Calculation table.

Operations staff have successfully utilized the surface and groundwater sources in an integrated manner, which optimizes the use of surface water when quality and quantity are adequate and groundwater during peak operating periods. All of this information, combined with monthly tracking of weather, precipitation, and water demand trends, is updated and reported monthly through the City's Water Supply Update (https://www.cityofportsmouth.com/publicworks/water/supply-status).

Capital Projects

The table below represents capital projects and rolling stock equipment identified in the Capital Improvement Plan, Appendix II, and Rolling Stock, Appendix I. These projects will be funded through water revenues.

Capital Outlay

Project Name	Amount
Coakley Neighborhood Complete Street Restoration	50,000
Cabot & Austin Area Sewer Separation	75,000
TOTALS	**$125,000**

Rolling Stock

Vehicle & Equipment Replacement	Amount
Fleet Equipment (Ford Edge)	35,000
Fleet Equipment (Ford Explorer)	35,000
Fleet Equipment (Transit Van)	55,000
Fleet Equipment (F-250)	55,000
Fleet Equipment (Ford Transit)	37,000
Mini Track Excavator (Year 3 of 3)	40,000
Fleet Equipment (F-150)	43,000
Misc. Equipment	100,000
TOTALS	**$400,000**

Budget and Rate Summary – Water Division

As an Enterprise Fund, the Water Division prepares its budget using an accrual basis of accounting similar to the private sector. As the user rate is calculated based on the cash basis of accounting-year, adjustments from the accrual basis to the cash basis are necessary to establish the amount of cash required to fund FY27 expenses.

WATER RATE CALCULATION

PROPOSED BUDGET	FULL ACCRUAL BASIS OF ACCOUNTING	CASH REQUIREMENTS
Operations and Maintenance	9,645,499	9,645,499
Property Taxes	182,587	182,587
Equipment & Minor Capital needs	91,300	91,300
Depreciation	2,990,000	
Interest on Debt	1,587,392	1,587,392
Accrued Interest		(17,000)
Principal on Debt		3,475,500
Projected Principal Debt		142,500
OPEB Liability	69,500	
Capital Projects		125,000
Rolling Stock		400,000
BUDGET RESOLUTION	**$14,566,278**	
CASH REQUIREMENT		**$15,632,778**

ESTIMATED REVENUES/CASH	FULL ACCRUAL BASIS OF ACCOUNTING	CASH REQUIREMENTS
Non-User Fee - Revenues		
Fees	1,693,657	1,693,657
Special Agreements	1,186,594	1,186,594
Meter Charges	1,747,365	1,747,365
Interest on Investments	335,000	335,000
Other Utility Revenue	381,582	381,582
Sub Total	*5,344,198*	*5,344,198*
Other Financing Sources - Cash		
Special Agreements		
Bond Premium Amortization	285,000	
Use of Net Position		
Sub Total	*285,000*	*0*
FULL ACCRUAL REVENUES	**$5,629,198**	
ESTIMATED CASH		**$5,344,198**
Required to be raised by User Rates		10,288,580
Rate Stabilization Reserve		0
TO BE RAISED BY USER RATES		**$10,288,580**

Programs and Services

Water and Sewer Assistance Programs - Effective January 1, 2015, the City implemented two (2) Water and Sewer Assistance Programs for residential homeowners or tenants serviced by the City's Water and Sewer Divisions which allow qualifying customers assistance with the payment of their water and sewer bills. Information regarding these programs can be found on the City's Website.

- The first program offered is for Annual Assistance of a 25% discount off water and sewer bills for income-eligible homeowners or tenants
- The second program offered is for temporary assistance of up to a 50% credit toward an outstanding residential water and sewer balance to a maximum of $300 for a financial hardship



Water Production - Provide water production for two public drinking water systems: one supplying Portsmouth, Newington, Greenland, New Castle, and portions of Rye, Madbury, and Durham; and the other supplying the Pease International Tradeport.

- Operate and maintain the Bellamy Reservoir (surface water supply)
- Operate and maintain seven (7) wells in Portsmouth pressure zone and three (3) wells on Pease International Tradeport pressure zone (groundwater supply)
- Operate and maintain the Madbury and Pease Water Treatment Facilities and laboratory
- Increase public awareness of best practices in watershed management near the Bellamy Reservoir; coordinate this effort with local communities, especially with respect to obtaining undeveloped land for source water protection
- Continue to develop inter-municipal and interconnection agreements with adjacent water systems to provide response to water system emergencies. Current interconnections exist with the Rye Water District. Portsmouth is currently investigating options for an interconnection with Dover

Water Storage - Provide water storage capacity to meet peak water demands.

- Operate and maintain three storage tanks in Portsmouth and two in Pease

Water Distribution - Provide water distribution to service Portsmouth, Newington, Greenland, New Castle, Pease International Tradeport, and portions of Rye, Madbury, and Durham.

- Provide drinking water supply
- Provide water for fire protection
- Operate and maintain over 200 miles of system transmission and distribution piping ranging from 2" to 24" in diameter
- Maintain over 8,662 services from the main in the street to curb shutoff, install new services
- Maintain 653 fire services

- Maintain and install hydrants (including biannual flushing program)
- Maintain, install, and read water meters and monitor them via the automated meter reading system infrastructure
- Maintain and exercise valves
- Perform backflow testing annually at low hazard facilities and twice a year at high hazard facilities
- Produce annual quality report and continued customer outreach through website updates, news releases and facility tours



Technical Services - Provide technical services to the Water Division.

- Maintain and further develop geographic mapping and information system
- Prepare maps and plans for information analysis and presentation
- Prepare technical specifications, drawings, and estimates
- Review projects in design phase and perform field survey work
- Perform engineering inspections for water construction projects
- Administer and operate the backflow and source water protection programs
- Maintain and update the inventory of water system assets to utilize with ongoing maintenance and capital planning

Goals and Objectives

Goal #1: Sustainably manage the City's water resources to meet the current and future needs of the community.

Objective(s)

- Utilize integrated management methods to efficiently balance the use of surface and groundwater sources of supply and responsibly manage source withdrawals.
- Encourage and implement water efficiency measures through customer outreach and water efficiency programs, including the Water Efficiency Rebate Program, the EPA's WaterSense program, and the irrigation meter ordinance.
- Actively monitor and manage activities within source water protection areas to protect the City's water supplies from potential contamination.
- Provide training and staff development to promote a sustainable workforce that is engaged with the goals of the Water Division and City.
- Ensure all staff maintain appropriate NHDES treatment and distribution operator certifications.
- Maintain the water meter calibration, inspection and replacement program to ensure accurate accounting of water use, and perform annual leak detection surveys and water use audits to monitor water use and unaccounted-for water.

- Continue to improve and implement standard operating procedures within the Water Division to optimize staff utilization, duties and operating efficiency.
- Continue to update and improve water supply response and contingency plans for emergencies such as droughts, cyber-attacks, infrastructure failures, and chemical contamination events, to include emergency interconnections with adjacent water supplies and developing additional sources of supply.

Timeline

- Ongoing

Performance Measurement(s)

Monitor daily water supply conditions and demands, together with tracking of precipitation and any pending drought conditions including participation as a member of the New Hampshire Drought Management Team. Assess these conditions and provide quarterly Water Supply Updates to our customers.

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Precipitation (inches – water year – Oct to Sept)	47	30	31	40

Offer water efficiency rebates to residential water customers so that we meet the goal of awarding 50 rebates per year.

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Water Efficiency Rebates – Low Flow Toilets (Total)	54 (1,272)	58 (1,330)	62 (1,392)	60 (1,452)
Water Efficiency Rebates – Washing Machine (Total)	37 (438)	34 (472)	36 (508)	34 (500)

Track water meters testing, work orders, replacements and affiliated repairs each year. Meters are replaced after 10 years in service.

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Total Meter Work Orders	3,702	3,872	3,900	3,900
Meter Testing (in-house)	156	64	70	70
Meter Testing (large field)	53	33	45	45

New Service Applications	95	34	40	40
Customer Water Meter Replacements	817	361	375	370
Radio-reader replacements	237	539	600	600
Leak Code Tags	552	628	600	600

Meet New Hampshire DES's standard water balance goal of less than 15% unaccounted-for water track this balance annually.

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Water Balance (annual)	5%	9%	7%	7%

Perform leak detection on at least 30% (63 miles) of the water mains in the system each year.

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Leak detections performed (miles)	58	56	52	60
Leaks Detected and Repaired	0	2	1	0

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #2: Improve water quality, water quantity, system resilience and infrastructure security through asset management and capital improvement projects.

Objective(s)

- Optimize water treatment and distribution system operations by applying professional experience, industry guidance and regulatory standards to achieve water quality goals.

- Pursue capital infrastructure projects to maintain and enhance the resilience of the water system, such as, annual water line replacement, treatment system upgrade, storage tank rehabilitation, transmission main upgrade, and water source augmentation.
- Continue to adapt and upgrade cyber- and physical security systems to protect water system assets.
- Protect reservoir watershed areas and wellhead zones of contribution through land or easement acquisition, regulation, and other available means.
- Educate owners of potential contamination sites within the Bellamy watershed and supply wellhead protection areas about best management practices to protect the water supply.

Timeline

- Ongoing

Performance Measurement(s)

Deliver drinking water that meets all current drinking water standards and system demands. Track amount of water treated and delivered.

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Million Gallons Delivered (Surface and Groundwater)	1,358	1,502	1,500	1,500

Maintain water quality through the distribution system by conducting routine flushing. Goal to flush the complete water system twice per year.

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Hydrant Flushing (weeks – Spring and Fall)	14	12	10	12
Hydrant Flushing Labor Hours	1,198	1,136	830	1,200

Replace at least 1% of aging water mains per year. Track water main breaks annually for record in support of asset management and planning.

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Number of water main breaks	17	36	30	30

Test backflow devices in system per NHDES requirements to protect the water system from potential contamination.

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Backflow Prevention Device Tests	2,773	3,114	3,485	3,400

Protect water infrastructure by providing location information through the DigSafe program.

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
DigSafe Tickets (locating)	3,267	3,486	3,400	3,400
DigSafe Labor Hours	870	830	800	800

Conduct annual cyber- and physical security audits.

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #3: Responsibly and sustainably manage the Water Enterprise Fund.

Objective(s)

- Implement recommendations of the rate study with focus on fair, equitable and sustainable funding utilizing the rate model as a guide.
- Implement water asset management and operational maintenance program database information systems to improve system operations and long-term capital planning needs.
- Implement the recommendations of the Water Supply Study for improved capital planning and operations and update study as needed.
- Leverage state and federal funding opportunities to obtain low-interest loans and grants.
- Continue to work with Air Force to secure agreements that continue to reimburse the City for the additional operational costs related to the Pease Water Treatment System treating PFAS contamination.

Timeline

- Ongoing

Performance Measurement(s)

Update rate model annually.

Track average single-family residential customer units used and billed per month to inform rate model updates.

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Single-Family Res. (Average Gals. per month) *	4,338	4,403	4,400	4,400
Single-Family Res. (Average Units billed per month) *	5	6	6	6

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Additional Operational Measures

Category	FY24	FY25 (Actual)	FY26 (EST)	FY27 FORECAST
Water Balance (annual)	5%	9%	7%	7%
Number of water main breaks	17	36	30	30
Leak detections performed (miles)	58	56	52	60
Leaks Detected and Repaired	0	2	1	0
DigSafe Tickets (locating)	3,267	3,486	3,400	3,400
DigSafe Labor Hours	870	830	800	800
Precipitation (inches – water year – Oct to Sept)	47	30	31	40
Hydrant Flushing (weeks – Spring and Fall)	14	12	10	12
Hydrant Flushing Labor Hours	1,198	1,136	830	1,200
Million Gallons Delivered (Surface and Groundwater)	1,358	1,502	1,500	1,500
Total Meter Work Orders	3,702	3,872	3,900	3,900
Meter Testing (in-house)	156	64	70	70
Meter Testing (large field)	53	33	45	45
New Service Applications	95	34	40	40
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Water Efficiency Rebates – Washing Machine (Total)	37 (438)	34 (472)	36 (508)	34
Single-Family Res. (Average Gals. per month) *	4,338	4,403	4,400	4,400
Single-Family Res. (Average Units billed per month) *	5	6	6	6

Personnel Position Summary Schedule

Positions Full Time	FY25	FY26	FY27
Deputy City Manager	0.20	0.20	0.20
Director of Public Works & Facilities	0.10	0.25	0.25
Deputy Public Works Director	0.50	-	-
Engineering Director (City Engineer)	-	0.50	0.50
City Engineer (Engineer Supervisor)	0.50		
Water Resources Director	-	1.00	1.00
Operations Director II	-	0.25	0.25
Operations Director	0.25	-	-
Cybersecurity Analyst	-	0.20	0.20
Facilities Director	0.25	0.25	0.25
Project Manager - Engineering & Operations	-	0.25	0.25
Operations Manager	-	0.25	0.50
Administrative Manager	0.50	0.50	0.50
Assistant City Engineer/Planner	0.50	0.50	0.50
Facilities Project Manager	-	0.25	-
Project Manager	1.50	1.85	1.75
Environmental Planner/Sustainability Coordinator	-	-	0.25
Associate Planner	0.25	0.25	-
Administrative Assistant II	0.55	0.50	0.50
Office Manager II	0.30	0.80	0.80
Admin Assistant I	0.50	0.50	
Special Projects Coordinator	0.25	-	-
Operational Support Coordinator	0.25	0.25	0.75
Communications and Digital Specialist	-	-	0.25
Technician Wastewater Operations Manager	0.50	0.50	-
SCADA Manager	0.50	0.50	0.50
SCADA Tech	-	0.50	0.50
SCADA Tech II	1.00	1.00	1.00
Electrical Inspector/Technician	0.30	-	-
GIS/Stormwater Manager	0.50	-	-
GIS Stormwater Tech	0.50	0.50	0.50
GIS Specialist II	-	0.50	0.50
GIS Specialist	0.50	-	-
Water Resource Manager	1.00	-	-
Water Operations Manager	1.00	1.00	1.00
Foreman IV	1.00	2.00	2.00
Assistant Water Resource Manager	1.00	1.00	1.00
Water Quality Specialist II	-	1.00	1.00
Water Quality Specialist I	1.00	-	-
Treatment Operations Foreman	1.00	-	-
Plant Operator I	5.00	5.00	5.00
Foreman IV	1.00	0.80	0.80
Foreman II	1.00	1.00	1.25
Assistant Foreman W/S	1.00	1.00	1.00
Equipment Operator II	1.00	1.00	2.00
Equipment Operator I	1.00	1.30	0.30
Meter Technicians	-	2.00	2.00
Utility Mechanic	4.50	1.00	1.60
Laborer	1.00	2.00	2.00
Fleet General Foreman	0.30	-	-
Foreman III	-	0.30	0.30
Lead Equipment Mechanic	0.30	-	-
Equipment Mechanic	0.90	0.60	0.60
Master Carpenter	-	-	0.30
Equipment Mechanic Assistant	0.30	0.30	0.30
Totals Full Time	**33.50**	**33.35**	**34.15**
Positions Part-Time	**FY25**	**FY26**	**FY27**
Regulatory Counsel	-	0.40	0.40
Accountant I	0.25	0.25	0.25
Number of part-time engineering interns vary throughout the year.			
Totals Part Time	**0.25**	**0.65**	**0.65**

FY27 BUDGETED POSITION AND SALARY DETAIL

DEPARTMENT OF PUBLIC WORKS - WATER DIVISION

	STEP		POSITION	SALARY
ADMINISTRATION				
NON GRADE 28	E	①	DEPUTY CITY MANAGER	35,076
NON GRADE 26	H	⑦	DIRECTOR OF PUBLIC WORKS AND FACILITIES	41,687
NON GRADE 24	E	⑲	CYBERSECURITY ANALYST	27,775
PMA GRADE 24	E		WATER RESOURCES DIRECTOR	144,614
NON GRADE 24	D	⑦	OPERATIONS DIRECTOR II	34,432
PMA GRADE 21	1E/11F	⑦	FACILITIES DIRECTOR	31,548
PMA GRADE 21	G	⑦	TECH WASTEWATER OPERATIONS MANAGER	32,126
SMA GRADE 16	H	⑧	FOREMAN IV	30,994
PMA GRADE 16	E	⑨	PROJECT MANAGER	49,083
NON GRADE 15	5.5F/6.5G	⑦	ADMINISTRATIVE MANAGER	23,840
NON GRADE 15	7.5C/4.5D	⑦	ADMINISTRATIVE MANAGER	21,606
SMA GRADE 15	2D/10E	⑧	FOREMAN III	27,947
SMA GRADE 14	3E/9F	⑦	FOREMAN II	22,534
1386A GRADE 13	E	⑯	MASTER CARPENTER	22,612
PMA GRADE 13	6D/6E	⑦	BUSINESS ADMINISTRATOR	20,723
1386A GRADE 13	6.5B/5.5C	⑧	EQUIPMENT MECHANIC TECHNICIAN	19,980
1386A GRADE 13	C	⑧	EQUIPMENT MECHANIC TECHNICIAN	20,510
PMA GRADE 13	G	⑨	BUSINESS ADMINISTRATOR	43,632
PMA GRADE 11	E	⑦	ADMINISTRATIVE ASSISTANT II	19,275
PMA GRADE 11	E	⑧	OFFICE MANAGER II	23,130
PMA GRADE 9	C	⑦	OPERATIONAL SUPPORT COORDINATOR	15,874
PMA GRADE 9	3.5B/8.5C	⑨	ADMINISTRATIVE ASSISTANT-UTILITY BILLING	31,307
1386A GRADE 8	E	⑧	EQUIPMENT OPERATOR	17,748
1386A GRADE 7	E	⑯	UTILITY MECHANIC	16,913
1386A GRADE 7	E	⑯	UTILITY MECHANIC	16,913
NON GRADE 7	B	⑦	COMMUNICATIONS AND DIGITAL SPECIALIST	13,779
1386A GRADE 5	10D/2E	⑧	EQUIPMENT MECHANIC ASSISTANT	14,745
			EDUCATION STIPEND(S)	3,702
			ON CALL	3,510
			TOTAL ADMINISTRATION FULL TIME	**827,615**
NON GRADE 28	H	⑭	REGULATORY COUNSEL (26 HOURS/WEEK)	47,798
NON GRADE 12	1.5A/10.5B	④	ACCOUNTANT I (32.5 HRS/WK)	17,444
			TOTAL ADMINISTRATION PART TIME	**65,242**
ENGINEERING				
PMA GRADE 24	E	⑨	ENGINEERING DIRECTOR	72,307
PMA GRADE 21	H	⑦	PROJECT MANAGER - ENGINEERING & OPERATIONS	32,769
PMA GRADE 21	E	⑳	OPERATIONS MANAGER	31,261
PMA GRADE 18	4G/8H	⑨	SCADA MANAGER	56,307
PMA GRADE 18	1E/11F	⑨	ASSISTANT CITY ENGINEER/PLANNER	54,565
PMA GRADE 16	E	⑨	PROJECT MANAGER	49,083
PMA GRADE 16	6B/6C	⑦	PROJECT MANAGER	21,730
PMA GRADE 15	G	⑨	SCADA TECH II	48,060
PMA GRADE 15	E	⑨	SCADA TECH II	46,765
PMA GRADE 12	3.5C/8.5D	⑨	SCADA TECH I	37,035
PMA GRADE 16	6B/6C	⑥	ENVIRONMENTAL PLANNER/SUSTAINABILITY COORDINATOR	21,730
PMA GRADE 13	D	⑨	GIS SPECIALIST II	40,436
PMA GRADE 13	D	⑪	WATER QUALITY SPECIALIST II	40,436
			EDUCATION STIPEND(S)	1,899
			ON CALL	5,850
			TOTAL ENGINEERING FULL TIME	**560,233**
			ENGINEERING INTERNS	30,000
			TOTAL ENGINEERING PART TIME	**30,000**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP		POSITION	SALARY
WATER SUPPLY AND TREATMENT				
PMA GRADE 21	E	⑩	OPERATIONS MANAGER	62,522
SMA GRADE 17	3.5C/8.5D		FOREMAN V	97,192
PMA GRADE 15	4.5E/7.5F		ASSISTANT WATER RESOURCE MANAGER	94,115
SMA GRADE 15	C		FOREMAN III	85,173
1386A GRADE 13	F		PLANT OPERATOR-L2-MADBURY	77,445
1386A GRADE 13	F		PLANT OPERATOR-L2-MADBURY	77,445
1386A GRADE 13	2D/10E	⑩	PLANT OPERATOR-L2-MADBURY	37,387
1386A GRADE 13	C		PLANT OPERATOR-L2-MADBURY	68,365
PMA GRADE 13	C		WATER QUALITY SPECIALIST II	77,020
			EDUCATION STIPEND(S)	1,898
			ON CALL MONITORING	23,000
			TOTAL WATER SUPPLY AND TREATMENT FULL TIME	**701,562**
DISTRIBUTION				
PMA GRADE 16	H	⑨	PROJECT MANAGER	51,450
SMA GRADE 16	H	⑨	FOREMAN IV	51,657
SMA GRADE 14	H		FOREMAN II	93,781
1386A GRADE 13	G		ASSISTANT FOREMAN-L2	81,655
1386A GRADE 9	E		EQUIPMENT OPERATOR II-L1	62,806
1386A GRADE 9	C		HEO II L2	58,103
1386A GRADE 7	E		UTILITY MECHANIC-L2	58,181
1386A GRADE 5	4D/8E		LABORER-L2	52,203
1386A GRADE 5	E		LABORER-L2	53,011
			ON CALL	9,800
			TOTAL DISTRIBUTION FULL TIME	**572,647**
METERS				
1386A GRADE 7	G	⑨	UTILITY MECHANIC - L2	30,655
1386A GRADE 7	G	⑨	UTILITY MECHANIC - L2	30,655
1386A GRADE 7	E	⑨	UTILITY MECHANIC - L2	29,091
1386A GRADE 7	E	⑨	UTILITY MECHANIC - L2	29,091
			ON CALL	1,500
			TOTAL METERS	**120,992**
			TOTAL FULL TIME	**2,783,049**
			TOTAL PART TIME	**95,242**
			TOTAL DEPARTMENT	**2,878,291**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP		POSITION	SALARY
ADDITIONAL PERSONNEL				
PMA GRADE 21	E	⑩	OPERATIONS MANAGER	62,522
SMA GRADE 17	2.5E/9.5F		FOREMAN V	104,308
1386A GRADE 13	2D/10E	⑩	PLANT OPERATOR-L2-MADBURY	37,387
			ON CALL MONITORING	0
			TOTAL ADDITIONAL PERSONNEL	**204,217**

FOR TOTAL SALARY, PLEASE SEE PERSONNEL SUMMARY OF THE BUDGET

① 60% CITY MANAGER, 20% WATER, 20% SEWER
④ 48% FINANCE, 25% SEWER, 25% WATER, 2% SCHOOL
⑥ 50% PLANNING, 25% WATER, 25% SEWER
⑦ 25% WATER, 25% SEWER, 25% PUBLIC WORKS, 25% PARKING
⑧ 30% PUBLIC WORKS, 30% WATER, 30% SEWER, 10% PARKING
⑨ 50% WATER, 50% SEWER
⑩ 50% WATER, 50% AIRFORCE
⑪ 50% WATER, 50% STORMWATER
⑭ 5% PUBLIC WORKS, 40% WATER, 40% SEWER, 15% PARKING AND TRANSPORTATION
⑯ 40% PUBLIC WORKS, 30% WATER, 30% SEWER
⑰ 5% PUBLIC WORKS, 35% WATER, 35% SEWER, 25% PARKING
⑲ 20% IT, 20% POLICE, 20% SCHOOL, 20% WATER, 20% SEWER
⑳ 25% WATER, 25% SEWER, 50% STORMWATER

WATER DEPARTMENT

ADMINISTRATION PORTSMOUTH
50-751-610-51-100-492

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 DEPARTMENT REQUEST
011001	REGULAR SALARIES	538,389	408,978	685,401	827,615
011061	INSURANCE REIMBURSEMENT	6,100	5,350	6,000	7,200
011064	COLL BARG CONTINGENCY	-	-	63,495	34,203
012001	PART TIME SALARIES	14,269	14,041	60,093	65,242
014041	OVERTIME	7,500	8,052	7,500	8,000
015001	LONGEVITY	16,316	15,600	18,417	18,174
016001	LEAVE AT TERMINATION	40,000	60,354	40,000	45,000
018030	STIPEND	-	-	-	3,300
021001	INSURANCE-HEALTH	611,500	495,876	740,355	804,986
021101	INSURANCE-DENTAL	41,900	32,019	49,806	48,911
021501	INSURANCE-LIFE	4,115	2,676	4,466	4,623
021601	INSURANCE-DISABILITY	7,507	5,403	5,658	8,614
021802	OPEB-HEALTH INS EXP	8,000	(11,820)	8,000	8,000
021803	OPEB-MED SUBSIDY EXP	5,000	736	1,500	1,500
022001	SOCIAL SECURITY	36,120	30,239	48,199	57,631
022501	MEDICARE	8,447	7,073	11,273	13,478
023001	RETIREMENT	76,892	61,901	90,693	108,858
023004	OPEB-RETIREMENT LIAB ADJ	60,000	(460)	60,000	60,000
026002	INSURANCE-WORKERS COMP	32,139	32,139	36,074	61,692
030101	PROF SERVICES-AUDIT	7,700	7,697	8,050	8,400
031002	PROF SERVICES-ENGINEERING	25,000	60,527	30,000	15,000
032001	PROF SERVICES-O/S COUNSEL	10,000	10,253	10,000	10,000
033002	ADMINISTRATIVE OVERHEAD	926,466	926,466	906,576	979,102
034001	LOCK BOXES	5,500	7,803	6,000	8,000
034103	TELEPHONE	2,500	1,262	1,320	1,380
034206	SOFTWARE-ANNUAL MAINT	104,217	107,750	118,715	126,279
035002	PROF SERV- SUBSTANCE TEST	1,200	840	1,200	1,000
035004	OCCUPATIONAL HEALTH	-	-	-	100
039001	PROFESSIONAL SERVICES	20,000	23,016	20,000	4,050
043024	REPAIRS-VEHICLE	-	-	3,000	1,000
043028	MAINTENANCE	8,040	8,040	-	-
044006	PRINTING LEASE/MAINT	2,000	2,640	2,200	2,600
048001	PROPERTY INS-DEDUCTIBLES	3,000	1,000	3,000	1,000
048002	PROPERTY INSURANCE	64,731	64,731	66,797	88,299
053001	ADVERTISING	1,000	124	1,500	1,000
054050	TRAINING	2,000	1,580	2,250	3,750
055050	PRINTING	27,400	23,576	24,300	25,000
056001	DUES PROFESSIONAL ORGANIZ	3,120	996	5,000	4,270
057101	TRAVEL AND CONFERENCE	4,200	1,678	4,200	2,950
061001	FIRST AID	2,400	3,010	5,000	3,000
061003	MEETING SUPPLIES	500	788	500	1,000
062001	OFFICE SUPPLIES	12,000	3,918	6,000	5,000

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 DEPARTMENT REQUEST
062501	POSTAGE	32,700	27,273	33,200	33,200
063501	GASOLINE	48,337	38,247	45,850	47,676
075001	FURNITURE AND FIXTURES	500	-	500	2,500
081005	TAXES	126,500	121,964	136,438	182,587
081166	GOFERR REIMBURSEMENT	-	-	-	-
086001	DEPRECIATION	2,595,000	2,487,596	2,770,000	2,990,000
088011	ASSISTANCE WATER/SEWER	1,500	892	1,500	1,500
092101	FINANCING FEES ON DEBT	35,000	35,824	50,000	15,000
098102	INTEREST-BONDED DEBT	1,474,140	1,420,778	1,586,330	1,587,392
		7,060,845	**6,558,424**	**7,786,356**	**8,339,062**

ENGINEERING ADMIN PORTSMOUTH
50-751-610-52-100-492

011001	REGULAR SALARIES	390,475	579,812	575,335	560,233
012001	PART TIME SALARIES	40,000	32,842	25,000	30,000
014041	OVERTIME	1,000	7	100	50
022001	SOCIAL SECURITY	26,751	37,089	37,227	36,598
022501	MEDICARE	6,256	8,675	8,706	8,559
023001	RETIREMENT	52,967	78,550	73,368	71,436
031002	PROF SERVICES-ENGINEERING	65,500	112,079	22,000	32,000
033004	GROUNDWATER PROTECT PRGM	15,000	-	15,000	15,000
034103	TELEPHONE	2,000	2,063	2,100	2,100
034104	CELLULAR PHONES	1,920	1,754	1,800	1,800
039054	PROF/SERVICES-CONTRACT	11,000	340	-	-
054003	STATE CERTIFICATION	-	-	800	1,500
054050	TRAINING	3,600	915	5,400	5,400
056001	DUES PROFESSIONAL ORGANIZ	1,600	1,796	-	-
057101	TRAVEL AND CONFERENCE	600	381	2,450	2,450
062001	OFFICE SUPPLIES	300	372	300	300
062007	COMPUTER/PRINTER SUPPLIES	500	77	500	500
062011	OPERATING SUPPLIES	950	-	1,100	1,100
067001	BOOKS & PERIODICALS	200	-	500	500
074000	MACHINERY AND EQUIPMENT	500	-	500	500
		621,119	**856,751**	**772,186**	**770,026**

TREATMENT PLANT PORTSMOUTH
50-751-650-54-180-492

011001	REGULAR SALARIES	802,015	758,856	748,706	701,562
011060	ON CALL MONITORING	15,386	-	-	-
014041	OVERTIME	40,000	41,728	40,000	42,000
022001	SOCIAL SECURITY	53,159	47,400	48,899	46,101
022501	MEDICARE	12,432	11,085	11,436	10,782
023001	RETIREMENT	116,006	108,099	100,560	94,804
031003	PROF SERVICES-SCADA	3,000	24,727	10,410	9,870
034103	TELEPHONE	13,000	20,365	13,000	8,900
034104	CELLULAR PHONES	14,400	16,884	11,400	13,920
039001	PROFESSIONAL SERVICES	-	-	28,500	39,500
039051	SECURITY/ALARMS	2,000	923	2,000	1,000
039085	HAZARD MITIGATION PLAN	5,000	826	5,000	5,000
041002	ELECTRICITY	167,400	160,313	164,140	161,525
041103	PROPANE GAS	63,650	27,069	38,250	29,750
041301	RUBBISH REMOVAL	600	600	600	50
041308	GRIT DISPOSAL	141,775	40,544	148,030	153,670
043002	REPAIRS-ELECTRICAL	6,000	9,220	10,000	5,000

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 DEPARTMENT REQUEST
043005	REPAIRS-HEATING SYSTEM	19,000	44,101	30,000	30,000
043018	REPAIRS-EQUIPMENT	27,000	66,628	36,500	38,000
043024	REPAIRS-VEHICLE	8,000	17,879	15,000	15,000
043025	REPAIRS-BLDINGS & GROUNDS	20,000	31,259	39,000	43,000
043026	REPAIRS-COMPUTER EQUIP	-	-	100	100
043028	MAINTENANCE	37,100	53,100	-	-
043030	BELLAMY DAM	2,350	5,764	5,700	5,100
043031	SCADA EQUIPMENT	9,000	19,111	4,000	4,000
043032	GENERATOR MAINTENANCE	5,000	5,922	3,000	3,000
054003	STATE CERTIFICATION	300	100	1,968	1,968
054050	TRAINING	3,200	6,370	4,000	5,000
056007	OPERATIONAL PERMITS	1,900	250	1,900	3,000
057101	TRAVEL AND CONFERENCE	2,500	1,381	5,700	5,700
057102	TRAVEL REIMBURSEMENT	1,000	1,110	1,000	1,000
062001	OFFICE SUPPLIES	3,500	6,132	2,200	2,200
062011	OPERATING SUPPLIES	15,100	24,555	30,700	30,700
063600	DIESEL FUEL	4,500	2,850	4,500	4,500
063800	MATERIALS-CHEMICALS	575,460	430,479	616,146	637,328
064001	JANITORIAL SUPPLIES	-	-	1,200	3,500
067001	BOOKS & PERIODICALS	350	18	350	350
068003	PROTECTIVE CLOTHING	8,200	13,527	13,450	13,200
068030	TOOLS	3,000	2,779	20,200	11,000
074000	MACHINERY AND EQUIPMENT	30,000	54,076	44,700	36,700
075000	FURNITURE AND FIXTURES	-	-	11,000	2,000
		2,232,283	**2,056,033**	**2,273,245**	**2,219,780**

TREATMENT PLANT PEASE
50-751-650-54-580-492

031003	PROF SERVICES-SCADA	4,500	10,419	6,250	6,250
034103	TELEPHONE	-	204	500	500
039001	PROFESSIONAL SERVICES	-	-	900	1,400
039010	PROF/SERVICES-LAB TESTS	9,550	6,495	11,000	11,000
039051	SECURITY/ALARMS	500	484	500	500
041002	ELECTRICITY	25,000	28,284	27,540	27,425
041205	WATER /SEWER FEES	300	204	275	675
043018	REPAIRS-EQUIPMENT	4,000	1,852	4,000	4,000
043025	REPAIRS-BLDINGS & GROUNDS	2,000	720	6,000	2,000
043028	MAINTENANCE	1,000	1,569	-	-
043031	SCADA EQUIPMENT	1,000	-	1,000	1,000
043032	GENERATOR MAINTENANCE	3,400	620	3,000	3,000
062001	OFFICE SUPPLIES	700	146	500	500
062011	OPERATING SUPPLIES	14,500	7,968	13,000	13,000
063800	MATERIALS-CHEMICALS	5,900	8,915	12,800	11,524
064001	JANITORIAL SUPPLIES	-	-	1,200	1,700
068030	TOOLS	2,000	375	2,000	2,000
074000	MACHINERY AND EQUIPMENT	2,000	2,485	2,400	2,400
075000	FURNITURE AND FIXTURES	-	-	600	1,000
		76,350	**70,738**	**93,465**	**89,874**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 DEPARTMENT REQUEST
LABORATORY PORTSMOUTH					
50-751-650-55-180-492					
039001	PROFESSIONAL SERVICES	-	-	2,000	2,000
039010	PROF/SERVICES-LAB TESTS	47,700	52,380	53,000	54,300
043018	REPAIRS-EQUIPMENT	6,000	4,470	6,000	5,000
062011	OPERATING SUPPLIES	24,000	17,475	29,200	29,200
074000	MACHINERY AND EQUIPMENT	-	-	13,500	10,000
		77,700	**74,325**	**103,700**	**100,500**
TREATMENT-WELLS PORTSMOUTH					
50-751-650-56-171-492					
039054	PROF/SERVICES-CONTRACT	-	-	-	25,000
041002	ELECTRICITY	45,000	46,682	46,175	46,780
041103	PROPANE GAS	1,500	-	900	900
043002	REPAIRS-ELECTRICAL	6,500	-	10,000	4,000
043018	REPAIRS-EQUIPMENT	5,000	95	12,000	12,000
043025	REPAIRS-BLDINGS & GROUNDS	5,500	459	5,500	5,500
043028	MAINTENANCE	11,000	32,833	-	-
043031	SCADA EQUIPMENT	1,000	-	7,000	7,540
043032	GENERATOR MAINTENANCE	3,600	1,848	5,600	5,600
062011	OPERATING SUPPLIES	7,000	4,947	11,500	14,000
074000	MACHINERY AND EQUIPMENT	5,000	5,287	7,700	7,700
		91,100	**92,150**	**106,375**	**129,020**
STORAGE TANKS PORTSMOUTH					
50-751-650-57-177-492					
039001	PROFESSIONAL SERVICES	-	-	1,000	2,500
041002	ELECTRICITY	9,000	11,727	6,500	14,600
043025	REPAIRS-BLDINGS & GROUNDS	-	-	7,000	5,000
043028	MAINTENANCE	5,000	11,435	-	-
043031	SCADA EQUIPMENT	1,000	-	3,750	4,250
		15,000	**23,163**	**18,250**	**26,350**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 DEPARTMENT REQUEST
TREATMENT WELLS PEASE					
50-751-650-56-571-492					
031003	PROF SERVICES-SCADA	-	-	5,500	5,500
041002	ELECTRICITY	20,000	34,924	19,530	19,488
043018	REPAIRS-EQUIPMENT	20,000	23,327	20,000	4,000
043031	SCADA EQUIPMENT	1,000	-	1,000	1,500
		41,000	**58,251**	**46,030**	**30,488**
STORAGE TANKS PEASE					
50-751-650-57-577-492					
041002	ELECTRICITY	-	-	5,000	4,305
043025	REPAIRS-BLDINGS & GROUNDS	-	-	1,800	1,500
043028	MAINTENANCE	800	-	-	-
043031	SCADA EQUIPMENT	1,000	-	1,000	1,500
		1,800	**-**	**7,800**	**7,305**
BOOSTER STATION PORTSMOUTH					
50-751-650-58-182-492					
031003	PROF SERVICES-SCADA	1,250	1,483	4,250	4,250
039001	PROFESSIONAL SERVICES	-	-	6,800	3,500
039051	SECURITY/ALARMS	300	-	300	300
041002	ELECTRICITY	140,800	117,854	146,700	132,392
043005	REPAIRS-HEATING SYSTEM	-	-	1,000	4,000
043018	REPAIRS-EQUIPMENT	5,000	1,302	5,000	4,000
043025	REPAIRS-BLDINGS & GROUNDS	2,000	936	3,000	2,000
043028	MAINTENANCE	4,000	3,794	-	-
043031	SCADA EQUIPMENT	1,000	-	1,000	1,000
043032	GENERATOR MAINTENANCE	2,200	3,904	2,500	2,500
062011	OPERATING SUPPLIES	-	-	1,800	6,800
063600	DIESEL FUEL	2,000	-	1,200	1,200
064001	JANITORIAL SUPPLIES	-	-	500	1,000
068030	TOOLS	-	-	2,200	2,200
074000	MACHINERY AND EQUIPMENT	19,600	25,432	18,600	10,600
		178,150	**154,706**	**194,850**	**175,742**
DISTRIBUTION-ADMIN PORTSMOUTH					
50-751-660-51-100-492					
011001	REGULAR SALARIES	550,029	427,160	559,037	572,647
012001	PART TIME SALARIES	5,871	-	-	-
014041	OVERTIME	70,000	101,547	70,000	100,000
018030	STIPEND	-	-	-	15,000
022001	SOCIAL SECURITY	38,806	31,706	39,000	42,634
022501	MEDICARE	9,076	7,415	9,121	9,971
023001	RETIREMENT	83,890	71,417	80,202	85,762
034103	TELEPHONE	1,560	1,117	1,200	1,200
034104	CELLULAR PHONES	4,380	5,921	5,400	6,480
039001	PROFESSIONAL SERVICES	-	-	12,000	12,000
041210	RYE WHOLESALE WATER	16,000	13,206	16,000	16,000
041305	HOUSEHOLD HAZARDOUS WASTE	20,000	31,745	40,000	50,000
043018	REPAIRS-EQUIPMENT	5,000	129	6,000	1,000

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 DEPARTMENT REQUEST
043024	REPAIRS-VEHICLE	35,000	45,282	35,000	35,000
043025	REPAIRS-BLDINGS & GROUNDS	15,000	135,180	10,000	10,000
043028	MAINTENANCE	-	14,888	-	-
044002	RENTAL OTHER EQUIPMENT	1,000	320	2,500	2,500
044006	PRINTING LEASE/MAINT	780	1,039	840	900
054003	STATE CERTIFICATION	550	-	1,100	1,100
054050	TRAINING	18,000	11,696	18,000	18,000
057101	TRAVEL AND CONFERENCE	800	3	1,350	1,350
062001	OFFICE SUPPLIES	550	570	550	1,500
062011	OPERATING SUPPLIES	1,450	1,813	1,850	1,850
065051	GROUNDSKEEPING-DIG SAFE	7,500	5,431	7,000	6,762
068003	PROTECTIVE CLOTHING	7,224	7,399	11,854	8,369
068012	STOCK INVENTORY	-	11,186	-	-
068016	MATERIALS	-	8,620	-	-
068030	TOOLS	9,500	3,837	8,800	8,800
074000	MACHINERY AND EQUIPMENT	10,500	-	10,800	10,800
075001	FURNITURE AND FIXTURES	1,000	-	2,500	2,000
		913,466	**938,629**	**950,104**	**1,021,625**

DISTRIBUTION-MAINS PORTSMOUTH
50-751-660-61-100-492

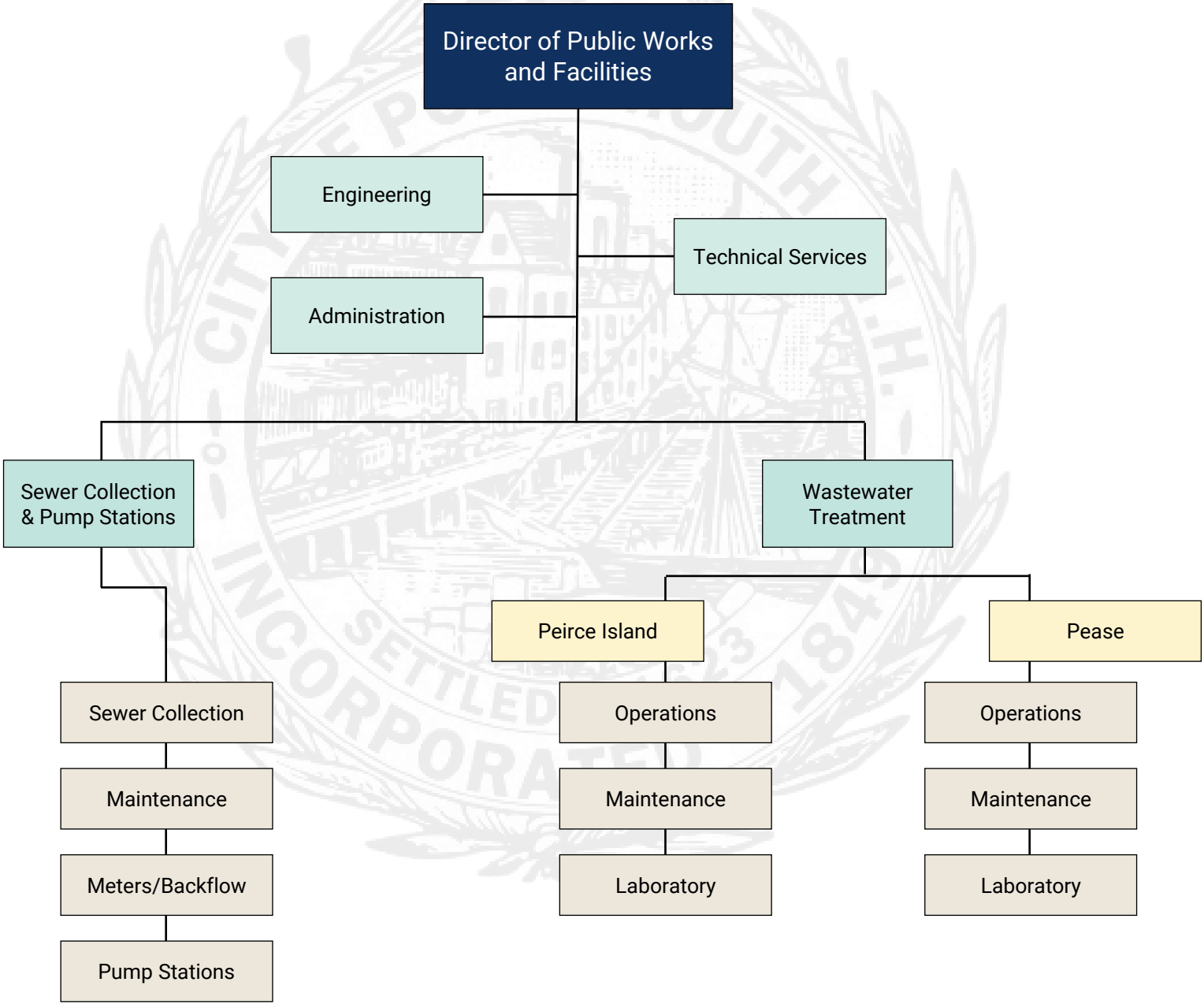
068016	MATERIALS	270,000	167,788	250,000	200,000
		270,000	**167,788**	**250,000**	**200,000**

DISTRIBUTION-METERS PORTSMOUTH
50-751-660-64-100-492

011001	REGULAR SALARIES	144,500	133,671	121,071	120,992
014041	OVERTIME	5,000	8,014	7,000	8,000
018030	STIPEND	-	-	-	4,000
022001	SOCIAL SECURITY	9,269	8,442	7,940	8,246
022501	MEDICARE	2,168	1,974	1,857	1,928
023001	RETIREMENT	20,227	19,133	16,329	16,446
039054	PROF/SERVICES-CONTRACT	3,000	150	3,000	3,000
043018	REPAIRS-EQUIPMENT	1,500	748	1,500	1,500
062011	OPERATING SUPPLIES	6,000	5,263	6,000	6,500
068003	PROTECTIVE CLOTHING	3,300	1,506	3,300	3,300
068016	MATERIALS	90,000	72,530	90,000	90,000
074000	MACHINERY AND EQUIPMENT	6,000	1,074	6,000	6,000
		290,964	**252,506**	**263,997**	**269,912**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 DEPARTMENT REQUEST
AIR FORCE REIMBURSEMENT					
50-998-650-54-580-492					
011001	REGULAR SALARIES	173,641	131,947	129,511	204,217
011060	ON CALL MONITORING	6,594	-	-	-
011064	COLL BARG CONTINGENCY	-	-	2,020	1,364
014041	OVERTIME	10,000	1,817	5,000	5,000
018030	STIPEND	-	-	-	-
021001	INSURANCE-HEALTH	58,400	22,540	63,700	43,265
021101	INSURANCE-DENTAL	4,020	1,756	4,220	2,396
021501	INSURANCE-LIFE	294	136	214	346
021601	INSURANCE-DISABILITY	539	291	389	633
022001	SOCIAL SECURITY	11,795	7,873	8,340	12,971
022501	MEDICARE	2,758	1,841	1,950	3,034
023001	RETIREMENT	25,739	18,068	17,150	26,675
031002	PROF SERVICES-ENGINEERING	65,000	57,288	25,000	25,000
031003	PROF SERVICES-SCADA	-	-	15,530	15,530
031011	PROF SERVICE-FILTER MEDIA	650,000	38,497	663,000	676,260
039010	PROF/SERVICES-LAB TESTS	74,880	74,417	76,378	77,905
041002	ELECTRICITY	37,500	33,476	37,050	39,015
041101	NATURAL GAS	6,200	7,102	6,355	6,450
043018	REPAIRS-EQUIPMENT	5,000	5,436	10,000	10,400
043024	REPAIRS-VEHICLE	500	-	1,000	1,000
043028	MAINTENANCE	10,000	8,405	10,000	10,000
043031	SCADA EQUIPMENT	-	-	-	-
044002	RENTAL OTHER EQUIPMENT	-	-	8,000	8,000
062011	OPERATING SUPPLIES	1,000	5,349	1,040	1,082
063501	GASOLINE	3,960	1,018	4,118	4,951
068001	CLOTHING ALLOWANCE	-	-	-	700
074000	MACHINERY AND EQUIPMENT	5,000	8,969	10,000	10,400
		1,152,820	**426,225**	**1,099,965**	**1,186,594**
TOTAL WATER DIVISION		**13,022,597**	**11,729,689**	**13,966,323**	**14,566,278**
CASH REQUIREMENTS ADJUSTMENTS					
021802	OPEB-HEALTH INS EXP	-	-	-	-
021804	OPEB-CASH REVERSAL	(73,000)	11,544	(69,500)	(69,500)
070000	CAPITAL OUTLAY	-	-	-	125,000
086001	DEPRECIATION	(2,595,000)	(2,595,000)	(2,770,000)	(2,990,000)
098001	PRINCIPAL-BONDED DEBT	2,870,000	2,870,000	3,188,200	3,475,500
098102	INTEREST-BONDED DEBT	18,685	-	-	(17,000)
098010	PROJECTED NEW BOND PAYMNT	361,367	-	298,333	142,500
099002	ROLLING STOCK	330,000	330,000	392,000	400,000
Total Cash Requirements Adjustment		**912,052**	**616,544**	**1,039,033**	**1,066,500**
TOTAL CASH REQUIREMENTS WATER		**13,934,649**	**12,346,233**	**15,005,356**	**15,632,778**

Department of Public Works
Sewer Division
(Enterprise Fund)



Department Mission

To provide cost-effective, reliable, and high-quality wastewater collection and treatment services to its customers. We are committed to operating and maintaining our facilities economically and safely while protecting the public health and the environment.

Sewer Division

Services Overview

- Sewer Assistance Program
- Wastewater Collection
- Wastewater Treatment
- Technical Services

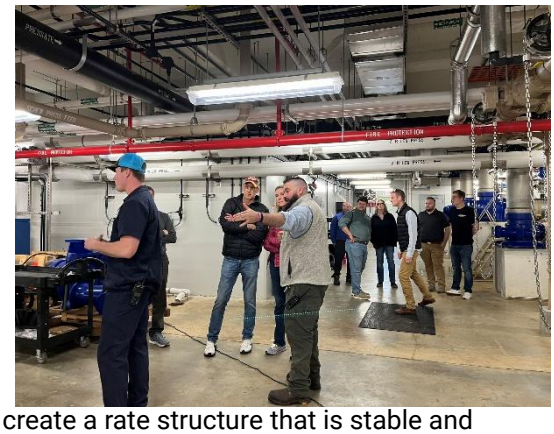
Did you know?

- The City treated over 1,600 million gallons of wastewater at both the Peirce Island and Pease Wastewater Treatment Facilities in 2024?

Budget Summary of Expenditures

SEWER DEPARTMENT	FY25 BUDGET	FY 25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
SALARIES	3,076,348	2,805,064	3,381,543	3,526,463
PART-TIME SALARIES	60,140	22,993	85,093	95,242
OVERTIME	210,500	251,645	213,100	256,100
LONGEVITY	17,209	15,779	17,203	19,267
HEALTH INSURANCE	666,200	620,356	806,073	866,393
DENTAL INSURANCE	49,500	44,098	56,145	53,984
INSURANCE REIMBURSEMENT	17,100	11,183	15,000	12,200
LEAVE AT TERMINATION	35,000	85,502	35,000	55,000
WORKERS' COMPENSATION	46,976	46,976	52,206	71,351
RETIREMENT	450,148	413,504	460,510	484,733
OTHER BENEFITS	273,094	246,107	302,584	339,299
COLLECTIVE BARGAINING CONTINGENCY	-	-	65,525	48,518
Contractual Obligations	4,902,215	4,563,207	5,489,982	5,828,550
CHEMICALS	2,292,341	2,199,593	2,408,008	2,013,075
REPAIRS & MAINTENANCE	785,905	1,216,545	810,495	913,320
ELECTRICITY	965,265	941,986	991,105	1,003,443
NATURAL GAS	18,480	10,376	14,569	19,245
PROPANE & FUEL OIL	151,500	92,157	142,938	80,690
GASOLINE & DIESEL	55,425	43,488	50,300	56,884
ADMINISTRATIVE OVERHEAD	926,466	926,466	906,576	979,102
SLUDGE/GRIT REMOVAL	932,850	843,586	913,637	910,164
PROF CONTRACTED SERVICES	516,010	692,949	807,690	818,490
PERMITS EXPENSES/LEGAL FEES	350,000	510,999	355,000	480,000
EQUIPMENT	250,000	212,860	359,314	346,850
STOCK MATERIAL	152,000	114,567	140,000	130,100
PRINCIPAL-BONDED DEBT	7,600,225	7,600,225	7,461,320	7,826,570
INTEREST ON DEBT	3,638,713	3,646,813	3,713,227	3,608,342
PROJECTED PRINCIPAL DEBT	340,317	340,317	380,833	282,500
CAPITAL OUTLAY	-	-	250,000	125,000
ROLLING STOCK	470,000	470,000	495,000	495,000
ASSISTANCE PROGRAM	7,500	2,668	7,500	7,500
TRANSFER TO STORMWATER	486,628	486,628	546,510	550,844
GOFERR REIMBURSEMENT	-	-	-	-
OTHER OPERATING	813,525	1,037,037	1,027,005	1,298,171
Other Operating	20,753,150	21,389,261	21,781,027	21,945,290
CASH REQUIREMENTS	25,655,365	25,952,468	27,271,009	27,773,840

Rate Stabilization Model and Rate Structure



The Sewer Division utilizes a rate model to project rates needed to address major capital project costs and changes in operational costs. The rate model serves as a tool to support long-term planning. Prudent financial planning continues to result in predictable and stable rate increases to allow for funding of future capital projects without major impacts to customers in any one year. As a result of anticipated future major capital investments, such as with the recently completed Peirce Island Wastewater Treatment Facility (WWTF) upgrades, the City implemented a rate stabilization reserve policy in FY14 as recommended by the City's Water and Sewer Rate Model consultant. This policy allows for either the increase or use of net position to create a rate structure that is stable and predictable from year to year to lessen the user rate impact due to future capital investments or unanticipated losses of revenue.

During fiscal year 2026 and prior, the Sewer Division used a two-tier inclining rate block structure similar to the Water Division. Sewer charges are based on water consumption. The first 10 units (a unit is 100 cubic feet or 748 gallons) of consumption per month is billed at one rate, and any consumption greater than 10 units is billed at a higher rate. This two-tier inclining rate block structure provides an equitable method of financing wastewater operations.

The City is proposing a three-tiered inclining rate structure for FY27, with the creation of a tier for the usage of 0 to 5 units. The rate restructuring was done to align rates with the way customers use the system and the costs they impose, while avoiding distinctions that would be difficult to justify based on the available data.

Sewer User Rates

The FY27 average residential customer's monthly bill includes a 5.9% ($1.07/unit) increase from FY26 rates at 5 units of consumption.

The sewer rate is strongly impacted by the capital costs associated with federal and State regulatory issues. Future capital upgrades associated with these mandates are currently being planned as the City continues with the Long-Term Control Plan (LTCP) sewer separation program, individual National Pollutant Discharge Elimination Permits System (NPDES) permits from the EPA, the Great Bay Total Nitrogen General Permit and implementation of consent decree related items.

Utilization of the City's rate model and net position has allowed for predictable and steady rate increases, however, recent increases in treatment chemicals, bonding rates, and anticipated future project costs recommend updating the rate structure to a three-tier model in FY27. This increase is less than what was projected due to the award of a State Aid Grant for the Peirce Island Wastewater Treatment Upgrade project which will total $35 million over the next thirty years. Payment of this grant will not be a lump sum,

rather interest and principal will be reduced each year for the 30 years of the term. The current sewer rate projection includes anticipated compliance costs related to the updated Pease WWTF NPDES permit, Pease WWTF facility upgrades, and Mechanic Street pump station upgrades, which are necessary to continue to meet permit requirements.

The proposed sewer rate for the first 0-5 units of water consumed per month will decrease from $18.01 to $17.47. The proposed sewer rate for units 6-10 of water consumed per month will increase from $18.01 to $20.03. The rate for consumption of over 10 units per month will increase from $19.81 to $23.01.

Of the proposed sewer rates, $11.27 per unit is directly related to the capital needs and debt repayment for the EPA mandated LTCP and treatment facility upgrade projects.

A monthly sewer fixed charge was established for FY27 to better align with industry standards, improve revenue stability, and limit abrupt monthly bill impacts from the City's smaller users. The sewer fixed charge can be seen below.

The typical residential sewer customer that uses 5 units of water per month will have an increase in their monthly sewer bill of $5.34 (5.9%), which equates to $95.39 in FY27 versus $90.05 in FY26.

FY27 Sewer Rates	Rate (per unit)
First Tier Rate (0 - 5 units per month)	
1st Tier sewer service rate	$6.20
Capital Related Rate, per unit billed	$11.27
Total First Tier Rate	$17.47
Second Tier Rate (over 5 - 10 units per month)	
2nd Tier sewer service rate	$8.76
Capital Related Rate, per unit billed	$11.27
Total Second Tier Rate	**$20.03**
Third Tier Rate (over 10 units per month)	
3rd Tier sewer service rate	$11.74
Capital Related Rate, per unit billed	$11.27
Total Third Tier Rate	**$23.01**

Sewer Fixed Charge	
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

Detailed water usage analysis was performed as part of the comprehensive Water and Sewer Rate Study. The study analyzed water usage for all customers based on average usage. This analysis provided a detailed picture of the usage demographics throughout the water and sewer systems.

User categories were evaluated for commercial, industrial and residential customers. That analysis showed that an average single-family customer on the Portsmouth water and sewer system uses five units per month. Therefore, the adjacent table depicts the monthly and annual water charges for a residential customer using five units per month.

FY27 Sewer Rate

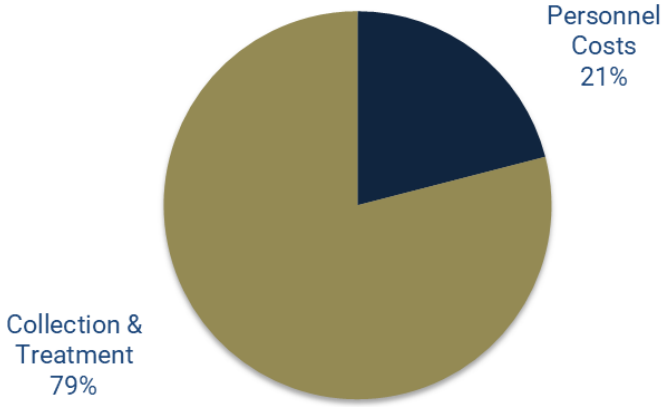
Average Residential Customer Bill
Monthly Consumption in units
(1 unit = 100 cf = 748 gallons)

	Rate	Billed Units	Month Charge
Capital Related Rate, per unit	$11.27	5	$56.35
1st Tier sewer service rates	$6.20	5	$31.00
Minimum Charge (5/8" meter)	$8.04	n/a	$8.04
Total Monthly Charge			**$95.39**
Total Annual Charge			**$1,144.68**

Average Daily Cost for Single Family Residential sewer customer = $3.14

The combined change in water and sewer costs for a typical customer using 5 units per month is $6.78 (5.5%), which equates to $129.13 in FY27 versus $122.35 in FY26. The revised rate structure and rates are designed to provide sufficient revenue for the Water and Sewer Funds by appropriately aligning the costs to address infrastructure needs and operational expenses with customer demands while addressing concerns of affordability for residents.

Operating Costs – Cash Basis



Personnel costs for the Sewer Division represent 21% of the total cash requirements, while the remaining 79% represent costs related to the collection and treatment of the sewer system, which includes capital outlay and repayment of debt.

In FY21, the City completed construction of the Peirce Island Wastewater Treatment Facility (WWTF) Upgrade, the largest public works project in the City's history. Work on the facility upgrade construction began in the fall of 2016. The biological treatment system components were completed as required by the City's Consent Decree with the Environmental Protection Agency (EPA) and the facility was fully operational by FY22.

To support its wastewater NPDES permits, and as agreed in the Consent Decree Second Modification and the Great Bay Total Nitrogen General Permit, the Sewer Division continued to support scientific research of the receiving water bodies through studies including water quality monitoring in the Piscataqua River. The City continued with efforts to work with the EPA, the DES, and other communities in the Great Bay watershed to ensure regulatory requirements are based on sound science and, when necessary, legally

challenge the regulators to document that their requirements are justified. This work led to a novel, watershed approach for the Great Bay Total Nitrogen General Permit which will involve the surrounding regulated communities.

The City completed a new Headworks Building (screening, grit removal, raw sewage pumping, and odor control) in FY21 at the Pease WWTF. This was the most recent upgrade at the facility, and many portions of the facility are also earmarked for replacement due to the age of the equipment and buildings, some of which date back to 1954 when it was first constructed as part of the Pease Air Force Base. The City is in the design phase of the facility upgrades which will meet the regulatory requirements of the recently issued NPDES permit from the EPA. The upgrades are anticipated to be competitively bid in FY26 and will be presented to City Council. The Division will continue to work with the Pease Development Authority to identify future needs of the Pease International Tradeport.

Capital Projects

The table below represents capital projects and rolling stock equipment identified in the Capital Improvement Plan, Appendix II and Rolling Stock Appendix I. These projects will be funded through sewer revenues.

Capital Outlay

Project Name	Amount
Coakley Neighborhood Complete Street Restoration	50,000
Cabot & Austin Area Sewer Separation	75,000
TOTALS	**125,000**

Rolling Stock

Vehicle & Equipment Replacement	Amount
F-550 Dump w/ Plow (Year 1 of 2)	50,000
F-550 (Year 1 of 2)	55,000
F600 w/Crane, Utility Box, Lighting & Welder (Year 1 of 3)	85,000
Vactor (Year 5 of 7)	65,000
Fleet Equipment (F-150)	40,000
Misc. Equipment	200,000
TOTALS	**$495,000**

Budget and Rate Summary – Sewer Division

As an Enterprise Fund, the Division prepares its budget using an accrual basis of accounting similar to the private sector. As the user rate is calculated based on the cash basis of accounting year, adjustments from the accrual basis to the cash basis are necessary to establish the amount of cash required to fund FY27 expenses.

SEWER RATE CALCULATION

PROPOSED BUDGET	FULL ACCRUAL BASIS OF ACCOUNTING	CASH REQUIREMENTS
Operations and Maintenance	14,058,734	14,058,734
Permits/Legal Fees	480,000	480,000
Transfer to Stormwater	550,844	550,844
Equipment & Minor Capital needs	346,850	346,850
Depreciation	5,760,000	
Interest on Debt	3,866,569	3,866,569
Accrued Interest		(258,227)
Principal on Debt		7,826,570
Projected Principal Debt		282,500
OPEB Liability	92,500	
Capital Projects		125,000
Rolling Stock		495,000
BUDGET RESOLUTION	**$25,155,497**	
CASH REQUIREMENT		**$27,773,840**

ESTIMATED REVENUES/CASH	FULL ACCRUAL BASIS OF ACCOUNTING	CASH REQUIREMENTS
NON-User Fee - Revenues		
Fees	665,000	665,000
State Aid Grant	1,800,404	1,800,404
Meter Charge	891,845	891,845
Interest on Investment	950,000	950,000
Sub Total	*4,307,249*	*4,307,249*
Other Financing Sources-Cash		
Special Agreements Principal Debt		0
Bond Premium Amortization	400,000	
Use of Net Position	0	418,925
Sub Total	*400,000*	*418,925*
FULL ACCRUAL REVENUES	**$4,707,249**	
ESTIMATED CASH		**$4,726,174**
Required to be raised by User Rates		23,047,666
Rate Stabilization Reserve		0
TO BE RAISED BY USER RATES		**$23,047,666**

Programs and Services



Water and Sewer Assistance Programs: In January 2015, the City implemented Water and Sewer Assistance Programs for residential homeowners or tenants serviced by the City's Water and Sewer Divisions which allow qualifying customers assistance with the payment of their water and sewer bills. Information regarding these programs can be found on the City's Website.

- Annual assistance of a 25% discount off of water and sewer bills for income-eligible homeowners or tenants
- Temporary assistance of up to a 50% credit toward an outstanding residential water and sewer balance to a maximum of $300 for a financial hardship

Wastewater Collection and Pumping: Support and maintain infrastructure for residential and commercial wastewater collection services in Portsmouth and the Pease International Tradeport.

- Clean, maintain, and repair sewer infrastructure
    - 120 miles of collection mains and sewer force mains
    - 1,650 manholes
    - 20 wastewater pumping stations
- Maintain advanced professional certifications for infrastructure collection operations at or above required regulatory levels

Wastewater Treatment: Provide wastewater treatment services, accepting flow from the City, Pease International Tradeport, and additional customers from bordering towns – New Castle, a few customers in Rye, and a few in Greenland.

- Maintain two wastewater treatment facilities (WWTF) throughout Portsmouth and the Pease International Tradeport
- Maintain advanced technical professional certifications for operation of facilities at or above required regulatory levels
- Operate the most advanced WWTF in the State of New Hampshire at Peirce Island
- Plan for an upgrade at the Pease WWTF to maintain the level of service

Technical Services: Provide technical services to sewer division.

- Maintain and further develop geographic mapping and information system
- Prepare maps and plans for information analysis and presentation
- Analyze and investigate illicit discharges and pursue remediation
- Prepare technical specifications, drawings, and estimates
- Review projects in design phase and perform field work
- Perform engineering inspections for sewer construction projects
- Optimize treatment facility performance

Goals and Objectives

Goal #1: Operate the Peirce Island Wastewater Treatment Facility to meet compliance with Great Bay Total Nitrogen General Permit and NPDES permit requirements.

Objective(s)

- Maintain treatment performance to meet and/or exceed NPDES an nitrogen permit limits while optimizing operations to reduce costs.
- Implement recommendations for staffing changes to address the needs for operating more complex treatment systems and stringent discharge permit regulations.
- Continue work on Combined Sewer Overflow Long Term Control Plan (LTCP) and assess future needs sewer separation and rehabilitation to reduce extraneous flow to the WWTF.

Timeline

- Ongoing

Performance Measurement(s)

Meet NPDES permit requirements.

Optimize treatment process control to reduce chemical and electrical use.

Monitor Total Biochemical Oxygen Demand (BOD), Total Suspended Solids (TSS), and Nitrogen Treated and Removed from city wastewater.

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Tons of Biochemical Oxygen Demand Treated and Removed from Wastewater	1,174	1,292	1,162	1,209
Tons of Total Suspended Solids Treated and Removed from Wastewater	1,795	1,824	1,493	1,704
Tons of Nitrogen Treated and Removed from Wastewater	181	164	171	172

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Goal #2: Continue operations improvement program in both collection and treatment areas.

Objective(s)

- Continue implementation of asset management program for long-term financial planning and level of service stability.
- Continue video line inspection program to refine sewer pipe asset needs.

- Continue to implement Fats, Oil and Grease (FOG) reduction measures and customer outreach.
- Confirm all necessary Industrial Pretreatment Permits are in place, monitored and billed. Prepare for official EPA Industrial Pretreatment Program requirements per the new Pease NPDES permit.
- Conduct equipment upgrades with focus on energy efficiency and decreased energy consumption.
- Continue preventative maintenance program, corrective maintenance tracking on the wastewater system and process improvements.

Timeline

- Ongoing

Performance Measurement(s)

Update and formally document FOG related permits.

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Total Active Permits (Sep-Aug Renewal)	242	238	241	240

Review 100% of relevant businesses annually in the City that fall under the federal Industrial Pretreatment Program.

Track length of wastewater pipe inspected and cleaned annually.

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Linear Feet of wastewater pipe inspected	50,000	40,125	45,000	45,000
Linear Feet of wastewater pipe cleaned	14,000	9,000	10,000	11,000

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - Finance – Maintain financial stability
  - City Services – Delivery services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #3: Minimize impacts to City and State waterways from combined sewer overflow and sewer system overflows.

Objective(s)

- Continue implementation of Combined Sewer Overflow Long Term Control Plan (LTCP) and Supplemental Compliance Plan projects (sewer separation).
- Continue evaluation of stormwater options, including the potential of creating a stand-alone stormwater utility.
- Continue implementation of water efficiency program to reduce base flows to sewer and wastewater treatment facilities.
- Continue implementing sewer rehabilitation throughout the City as recommended in the Inflow and Infiltration study.
- Address illicit sanitary discharges to the drainage system.
- Upgrade pump stations and rehabilitate sewers.
- Manage utility damage and impact to operations by on-going management of utility DigSafe requests.

Timeline

- Ongoing

Performance Measurement(s)

Construction sewer separation activities along a minimum of a 1,000 linear feet of roadway with existing combined sewer.

Monitor Sewer System Overflows and Combined Sewer Overflow Activations annually.

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Number of Sewer System Overflows	3	6	3	4
Number of Combined Sewer Overflow Activations	16	1	0	1
Volume of Combined Sewer Overflows (million gallons)	16	0.1	0	1

Track DigSafe tickets and corresponding labor hours annually.

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
DigSafe Tickets (locating)	3,267	3,469	3,475	3,400
DigSafe Labor Hours	870	924	930	900

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - City Services – Delivery services and programs with courtesy, professionalism, and efficiency
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Additional Operational Measures

Category	FY24	FY25	FY26 ESTIMATED	FY27 FORECAST
Linear Feet of wastewater pipe inspected	50,000	40,125	45,000	45,000
Linear Feet of wastewater pipe cleaned	14,000	9,000	10,000	11,000
Number of Sewer System Overflows	3	6	3	4
Number of Combined Sewer Overflow Activations	16	1	0	1
Volume of Combined Sewer Overflows (million gallons)	16	0.1	0	1
Tons of Biochemical Oxygen Demand Treated and Removed from Wastewater	1,174	1,292	1,162	1,209
Tons of Total Suspended Solids Treated and Removed from Wastewater	1,795	1,824	1,493	1,704
Tons of Nitrogen Treated and Removed from Wastewater	181	164	171	172
DigSafe Tickets (locating)	3,267	3,469	3,475	3,400
DigSafe Labor Hours	870	924	930	900

Personnel Position Summary Schedule

Positions Full Time	FY25	FY26	FY27
Deputy City Manager	0.20	0.20	0.20
Director of Public Works & Facilities	0.10	0.25	0.25
Deputy Public Works Director	0.50	-	-
Engineering Director (City Engineer)	0.50	0.50	0.50
Operations Director II	-	0.25	0.25
Operations Director	0.25	-	-
Cybersecurity Analyst	-	0.20	0.20
Project Manager for Engineering & Operations	-	0.25	0.25
Operations Manager	-	0.25	0.50
Administrative Manager	0.50	0.50	0.50
Facilities Manager	0.25	0.25	0.25
Assistant City Engineer - Planner	0.50	0.50	0.50
Facilities Project Manager	-	0.25	-
Project Manager	1.50	1.85	1.75
Environmental Planner/Sustainability Coordinator	-	-	0.25
Associate Planner	0.25	0.25	-
Administrative Assistant II	0.55	0.50	0.50
Office Manager II	0.30	0.80	0.80
Administrative Assistant I	0.50	0.50	
Special Project Coordinator	0.25	-	-
Water/Sewer Billing	-	-	-
Operational Support Coordinator	0.25	0.25	0.75
Communications and Digital Specialist	-	-	0.25
Technician Wastewater Operations Manager	0.50	0.50	-
SCADA Manager	0.50	0.50	0.50
SCADA Tech I	-	0.50	0.50
SCADA Tech II	1.00	1.00	1.00
Electrical Inspector/Techncian	0.30	-	-
Wastewater Operations Manager	1.00	1.00	1.00
Pretreatment Coordinator	1.00	1.00	1.00
GIS/Stormwater Manager	0.50	-	-
GIS Specialist II	-	0.50	0.50
GIS Specialist	0.50	-	-
Foreman VII (Salaried Chief Plant Operator: PI)	1.00	1.00	1.00
Foreman VI (Chief Plant Operator Pease)	1.00	1.00	1.00
Assistant Chief Plant Operator (ACPO)	2.00	2.00	2.00
Pump Station Foreman	1.00	-	-
Treatment Operations Foreman	2.00	3.00	3.00
Plant Operator I	8.00	9.00	9.00
Foreman IV	-	0.80	0.80
General Foreman	1.00	-	-
Foreman III	-	-	0.30
Utility Inspection & Maintenance Foreman	0.50	0.50	0.50
Foreman II	-	-	0.25
Lift Station Operator I	3.00	3.00	3.00
Equipment Operator I	1.50	1.80	1.80
Camera Operator	0.50	0.50	0.50
Meter Technicians	-	2.00	2.00
Utility Mechanic	2.50	1.00	1.60
Laborer	1.00	1.00	1.00
Fleet General Foreman	0.30	-	-
Equipment Maintenance Foreman	-	0.30	-
Lead Equipment Mechanic	0.30	-	-
Master Carpenter	-	-	0.30
Equipment Mechanic	0.90	0.60	0.60
Equipment Mechnaic Assistant	0.30	0.30	0.30
Totals Full Time	**38.50**	**40.35**	**41.15**
Positions Part-Time	**FY25**	**FY26**	**FY27**
Regulatory Counsel	-	0.40	0.40
Accountant I	0.25	0.25	0.25
Number of part-time engineering interns vary throughout the year.			
Totals Part Time	**0.25**	**0.65**	**0.65**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP		POSITION	SALARY
DEPARTMENT OF PUBLIC WORKS - SEWER DIVISION				
ADMINISTRATION				
NON GRADE 28	E	①	DEPUTY CITY MANAGER	35,076
NON GRADE 26	H	⑦	DIRECTOR OF PUBLIC WORKS AND FACILITIES	41,687
NON GRADE 24	10D/2E	⑲	CYBERSECURITY ANALYST	27,775
NON GRADE 24	D	⑦	OPERATIONS DIRECTOR II	34,432
PMA GRADE 21	1E/11F	⑦	FACILITIES DIRECTOR	31,548
PMA GRADE 21	G	⑦	TECH WASTEWATER OPERATIONS MANAGER	32,126
SMA GRADE 16	H	⑧	FOREMAN IV	30,994
PMA GRADE 16	E	⑨	PROJECT MANAGER	49,083
SMA GRADE 15	2D/10E	⑧	FOREMAN III	27,947
NON GRADE 15	5.5F/6.5G	⑦	ADMINISTRATIVE MANAGER	23,840
NON GRADE 15	7.5C/4.5D	⑦	ADMINISTRATIVE MANAGER	21,606
SMA GRADE 14	3E/9F	⑦	FOREMAN II	22,534
1386A GRADE 13	E	⑯	MASTER CARPENTER	22,612
PMA GRADE 13	G	⑨	BUSINESS ADMINISTRATOR	43,632
PMA GRADE 13	6D/6E	⑦	BUSINESS ADMINISTRATOR	20,723
1386A GRADE 13	C	⑧	EQUIPMENT MECHANIC TECHNICIAN	20,510
1386A GRADE 13	6.5B/5.5C	⑧	EQUIPMENT MECHANIC TECHNICIAN	19,980
PMA GRADE 11	E	⑦	ADMINISTRATIVE ASSISTANT II	19,275
PMA GRADE 11	E	⑧	OFFICE MANAGER II	23,130
PMA GRADE 9	C	⑦	OPERATIONAL SUPPORT COORDINATOR	15,874
PMA GRADE 9	3.5B/8.5C	⑨	ADMINISTRATIVE ASSISTANT-UTILITY BILLING	31,307
1386A GRADE 8	E	⑧	EQUIPMENT OPERATOR	17,748
1386A GRADE 7	E	⑯	UTILITY MECHANIC	16,913
1386A GRADE 7	E	⑯	UTILITY MECHANIC	16,913
NON GRADE 7	B	⑦	COMMUNICATIONS AND DIGITAL SPECIALIST	13,779
1386A GRADE 5	10D/2E	⑧	EQUIPMENT MECHANIC ASSISTANT	14,745
			EDUCATION STIPEND(S)	1,804
			ON CALL	3,510
			TOTAL ADMINISTRATION FULL TIME	**681,103**
NON GRADE 28	H	⑭	REGULATORY COUNSEL (26 HOURS/WEEK)	47,798
NON GRADE 12	C	④	ACCOUNTANT I (32.5 HRS/WK)	17,444
			TOTAL ADMINISTRATION PART TIME	**65,242**
ENGINEERING				
PMA GRADE 24	E	⑨	ENGINEER SUPERVISOR	72,307
PMA GRADE 21	H	⑦	PROJECT MANAGER - ENGINEERING & OPERATIONS	32,769
PMA GRADE 21	E	⑳	OPERATIONS MANAGER	31,261
PMA GRADE 18	4G/8H	⑨	SCADA MANAGER	56,307
PMA GRADE 18	1E/11F	⑨	ASSISTANT CITY ENGINEER/PLANNER	54,565
PMA GRADE 16	E	⑨	PROJECT MANAGER	49,083
PMA GRADE 16	E		PRETREATMENT COORDINATOR	98,166
PMA GRADE 16	6B/6C	⑦	PROJECT MANAGER	21,730
PMA GRADE 15	G	⑨	SCADA TECH II	48,060
PMA GRADE 15	E	⑨	SCADA TECH II	46,765
PMA GRADE 12	3.5C/8.5D	⑨	SCADA TECH I	37,035
PMA GRADE 16	6B/6C	⑥	ENVIRONMENTAL PLANNER/SUSTAINABILITY COORDINATOR	21,730
PMA GRADE 13	D	⑨	GIS SPECIALIST II	40,436
			EDUCATION STIPEND(S)	3,797
			ON CALL	5,850
			TOTAL ENGINEERING FULL TIME	**619,861**
			ENGINEERING INTERNS	30,000
			TOTAL ENGINEERING PART TIME	**30,000**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP		POSITION	SALARY
SEWER TREATMENT FACILITIES				
SMA GRADE 21	E		WASTEWATER OPERATIONS MANAGER	125,044
SMA GRADE 19	E		FOREMAN VII - PEIRCE ISLAND	113,547
SMA GRADE 16	E		FOREMAN IV - PEIRCE ISLAND	98,561
SMA GRADE 16	E		FOREMAN V	103,489
SMA GRADE 16	7B/5C		FOREMAN IV	86,914
SMA GRADE 15	E		FOREMAN III - PEIRCE ISLAND	93,903
SMA GRADE 15	3A/9B		FOREMAN III - PEASE	80,151
1386A GRADE 13	F		PLANT OPERATOR-L2 - PEIRCE ISLAND	77,445
1386A GRADE 13	E		PLANT OPERATOR-L2 - PEIRCE ISLAND	75,372
1386A GRADE 13	E		PLANT OPERATOR-L2 - PEASE	75,372
1386A GRADE 13	D		PLANT OPERATOR-L2 - PEIRCE ISLAND	71,783
1386A GRADE 13	2B/10C		PLANT OPERATOR-L2 - PEIRCE ISLAND	67,822
1386A GRADE 13	2B/10C		PLANT OPERATOR-L2 - PEIRCE ISLAND	67,822
1386A GRADE 13	10B/2C		PLANT OPERATOR-L2 - PEASE	65,652
1386A GRADE 13	C		PLANT OPERATOR-L2 - PEASE	68,365
1386A GRADE 13	10B/2C		PLANT OPERATOR-L2 - PEIRCE ISLAND	65,652
			ON CALL MONITORING	45,900
			TOTAL TREATMENT FACILITIES FULL TIME	**1,382,794**
LIFT STATIONS				
SMA GRADE 15	G		FOREMAN III	96,502
1386A GRADE 13	11E/1F		PLANT OPERATOR - LIFT STATIONS	75,545
1386A GRADE 10	2.5B/9.5C		PLANT OPERATOR - LIFT STATIONS	58,555
1386A GRADE 11	E		PLANT OPERATOR - LIFT STATIONS	68,100
			ON CALL MONITORING	23,000
			TOTAL LIFT STATIONS FULL TIME	**321,702**
COLLECTION				
PMA GRADE 16	H	⑨	PROJECT MANAGER	51,450
SMA GRADE 16	H	⑨	FOREMAN IV	51,657
SMA GRADE 15	H	⑫	FOREMAN III	49,216
1386A GRADE 9	G	⑫	CAMERA OPERATOR-L2	33,645
1386A GRADE 8	G		EQUIPMENT OPERATOR-L2	64,234
1386A GRADE 8	G	⑫	EQUIPMENT OPERATOR-L2	32,117
1386A GRADE 7	E		UTILITY MECHANIC-L2	58,181
1386A GRADE 5	E		LABORER-L2	53,011
			ON CALL	6,500
			TOTAL COLLECTION FULL TIME	**400,011**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP		POSITION	SALARY
METERS				
1386A GRADE 7	G	⑨	UTILITY MECHANIC - L2	30,655
1386A GRADE 7	G	⑨	UTILITY MECHANIC - L2	30,655
1386A GRADE 7	E	⑨	UTILITY MECHANIC - L2	29,091
1386A GRADE 7	E	⑨	UTILITY MECHANIC - L2	29,091
			ON CALL	1,500
			TOTAL METERS	**120,992**

TOTAL FULL TIME	**3,526,463**
TOTAL PART TIME	**95,242**
TOTAL DEPARTMENT	**3,621,705**

FOR TOTAL SALARY, PLEASE SEE PERSONNEL SUMMARY SECTION OF THE BUDGET

① 60% CITY MANAGER, 20% WATER, 20% SEWER
④ 48% FINANCE, 25% SEWER, 25% WATER, 2% SCHOOL
⑥ 50% PLANNING, 25% WATER, 25% SEWER
⑦ 25% WATER, 25% SEWER, 25% PUBLIC WORKS, 25% PARKING
⑧ 30% PUBLIC WORKS, 30% WATER, 30% SEWER, 10% PARKING
⑨ 50% WATER, 50% SEWER
⑩ 75% WATER, 25% SEWER
⑫ 50% SEWER, 50% STORMWATER
⑭ 5% PUBLIC WORKS, 40% WATER, 40% SEWER, 15% PARKING AND TRANSPORTATION
⑯ 40% PUBLIC WORKS, 30% WATER, 30% SEWER
⑰ 5% PUBLIC WORKS, 35% WATER, 35% SEWER, 25% PARKING
⑲ 20% IT, 20% POLICE, 20% SCHOOL, 20% WATER, 20% SEWER
⑳ 25% WATER, 25% SEWER, 50% STORMWATER

SEWER DEPARTMENT

ADMINISTRATION PORTSMOUTH
51-751-610-51-100-491

	Account Title	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
011001	REGULAR SALARIES	538,389	410,042	553,624	681,103
011061	INSURANCE REIMBURSEMENT	17,100	11,183	15,000	12,200
011064	COLL BARG CONTINGENCY	-	-	65,525	48,518
012001	PART TIME SALARIES	14,269	14,041	60,093	65,242
014041	OVERTIME	6,000	7,804	6,000	8,000
015001	LONGEVITY	17,209	15,779	17,203	19,267
016001	LEAVE AT TERMINATION	35,000	85,502	35,000	55,000
018030	STIPEND	-	-	-	3,300
021001	INSURANCE-HEALTH	666,200	620,356	806,073	866,393
021101	INSURANCE-DENTAL	49,500	44,098	56,145	53,984
021501	INSURANCE-LIFE	5,103	3,956	8,304	5,893
021601	INSURANCE-DISABILITY	9,321	8,495	10,316	10,878
021802	OPEB-HEALTH INS EXP	8,000	(10,842)	8,000	8,000
021803	OPEB-MED SUBSIDY EXP	7,500	(6,986)	2,500	2,500
022001	SOCIAL SECURITY	36,764	31,218	40,420	48,925
022501	MEDICARE	8,598	7,302	9,453	11,442
023001	RETIREMENT	78,298	62,035	73,545	90,317
023004	OPEB-RETIREMENT LIAB ADJ	82,000	(383,500)	82,000	82,000
026002	INSURANCE-WORKERS COMP	46,976	46,976	52,206	71,351
030101	PROF SERVICES-AUDIT	14,300	14,294	14,950	15,600
031002	PROF SERVICES-ENGINEERING	225,000	262,148	230,000	215,000
032001	PROF SERVICES-O/S COUNSEL	125,000	288,259	125,000	250,000
033002	ADMINISTRATIVE OVERHEAD	926,466	926,466	906,576	979,102
034001	LOCK BOXES	5,500	5,103	5,500	8,000
034103	TELEPHONE	1,680	1,355	1,440	1,440
034206	SOFTWARE-ANNUAL MAINT	131,898	129,300	137,496	164,018
035002	PROF SERV- SUBSTANCE TEST	2,000	1,800	2,000	1,000
035004	OCCUPATIONAL HEALTH	-	-	-	100
039001	PROFESSIONAL SERVICES	20,000	19,811	20,000	4,050
043024	REPAIRS-VEHICLE	-	-	3,000	1,000
043028	MAINTENANCE	8,040	8,040	-	-
044006	PRINTING LEASE/MAINT	2,220	1,748	2,220	1,800
048001	PROPERTY INS-DEDUCTIBLES	3,000	1,000	3,000	1,000
048002	PROPERTY INSURANCE	82,660	82,660	87,262	111,208
053001	ADVERTISING	2,000	423	1,500	1,000
054050	TRAINING	2,000	1,212	2,250	3,750
055050	PRINTING	25,400	13,492	16,800	16,800
056001	DUES PROFESSIONAL ORGANIZ	1,650	1,546	6,000	4,235
057101	TRAVEL AND CONFERENCE	2,700	1,141	2,700	2,200
061001	FIRST AID	1,800	-	1,800	1,800
061003	MEETING SUPPLIES	500	838	500	1,000
062001	OFFICE SUPPLIES	5,000	3,760	5,000	5,000
062501	POSTAGE	32,700	26,193	33,200	33,200
063501	GASOLINE	48,375	41,444	43,450	51,084
075001	FURNITURE AND FIXTURES	500	-	500	2,500
081004	ABATEMENTS	12,500	-	12,500	12,500
086001	DEPRECIATION	5,148,000	5,098,927	5,550,000	5,760,000
088011	ASSISTANCE WATER/SEWER	7,500	2,668	7,500	7,500
092101	FINANCING FEES ON DEBT	35,000	31,083	55,000	28,000
098102	INTEREST-BONDED DEBT	3,670,760	3,646,813	3,713,227	3,866,569
		12,170,376	**11,578,981**	**12,891,778**	**13,694,769**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
ENGINEERING ADMIN PORTSMOUTH					
51-751-610-52-100-491					
011001	REGULAR SALARIES	453,154	424,684	638,314	619,861
012001	PART TIME SALARIES	40,000	8,952	25,000	30,000
014041	OVERTIME	2,500	-	100	100
022001	SOCIAL SECURITY	30,731	26,067	41,132	40,298
022501	MEDICARE	7,187	6,096	9,620	9,424
023001	RETIREMENT	61,650	57,035	81,398	79,045
031002	PROF SERVICES-ENGINEERING	50,000	15,622	52,000	56,000
031006	PROF SRVCS-GREAT BAY	225,000	222,739	230,000	230,000
034103	TELEPHONE	1,800	1,880	1,920	1,980
034104	CELLULAR PHONES	1,920	1,734	1,800	1,380
039054	PROF/SERVICES-CONTRACT	11,000	340	-	-
054003	STATE CERTIFICATION	600	-	800	1,100
054050	TRAINING	3,400	915	5,400	5,400
056001	DUES PROFESSIONAL ORGANIZ	1,600	-	-	-
057101	TRAVEL AND CONFERENCE	600	381	2,450	2,450
062001	OFFICE SUPPLIES	300	278	400	400
062007	COMPUTER/PRINTER SUPPLIES	500	77	500	500
062011	OPERATING SUPPLIES	950	-	1,100	1,100
067001	BOOKS & PERIODICALS	200	-	500	500
074000	MACHINERY AND EQUIPMENT	250	-	500	500
		893,342	**766,800**	**1,092,934**	**1,080,038**
TRANSFER TO STORMWATER					
51-751-640-49-100-491					
091008	TRANSFER-STORMWATER	351,628	351,628	419,010	423,344
091009	TRANSFER-ROLLING STOCK SW	135,000	135,000	127,500	127,500
		486,628	**486,628**	**546,510**	550,844

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
TREATMENT PLANT PORTSMOUTH					
51-751-670-54-181-491					
011001	REGULAR SALARIES	736,001	721,782	804,580	817,379
011060	ON CALL MONITORING	21,980	-	-	-
014041	OVERTIME	60,000	97,746	60,000	98,000
022001	SOCIAL SECURITY	50,715	48,661	53,604	56,753
022501	MEDICARE	11,861	11,381	12,536	13,273
023001	RETIREMENT	110,673	106,140	110,234	116,711
031003	PROF SERVICES-SCADA	3,000	1,670	10,610	10,610
034103	TELEPHONE	4,800	4,782	4,800	4,800
034104	CELLULAR PHONES	10,020	10,280	7,500	9,960
039001	PROFESSIONAL SERVICES	21,960	219,669	146,700	159,200
039051	SECURITY/ALARMS	2,700	484	480	540
041002	ELECTRICITY	425,885	466,207	432,510	439,591
041103	PROPANE GAS	125,000	72,521	120,000	63,000
041205	WATER /SEWER FEES	131,043	159,637	131,795	217,704
041309	GRIT AND GREASE REMOVAL	122,850	20,720	52,000	15,120
041311	BIOSOLIDS DISPOSAL	600,000	691,431	670,000	633,851
041312	STATE SOLID WASTE SURCHAR	-	-	-	15,750
043001	REPAIRS-STRUCTURAL	-	-	100,000	125,000
043004	REPAIRS-PLUMBING	2,000	5,354	32,000	32,000
043005	REPAIRS-HEATING SYSTEM	-	-	-	25,000
043011	REPAIRS-SPRINKLER SYS	1,000	-	-	-
043018	REPAIRS-EQUIPMENT	50,000	166,089	111,500	111,500
043021	REPAIRS-FIRE ALARM SYS	-	-	1,000	1,000
043024	REPAIRS-VEHICLE	2,500	7,719	2,500	12,000
043025	REPAIRS-BLDINGS & GROUNDS	5,000	13,234	12,500	14,000
043027	REPAIRS-OFFICE EQUIPMENT	-	-	250	500
043028	MAINTENANCE	90,270	38,461	-	-
043031	SCADA EQUIPMENT	17,600	26,982	17,600	17,600
043032	GENERATOR MAINTENANCE	3,000	2,944	5,000	10,000
044002	RENTAL OTHER EQUIPMENT	-	-	250	250
044006	PRINTING LEASE/MAINT	1,440	1,728	1,440	1,620
054003	STATE CERTIFICATION	350	605	1,170	1,200
054050	TRAINING	3,000	999	7,745	7,820
056001	DUES PROFESSIONAL ORGANIZ	1,670	-	-	-
057101	TRAVEL AND CONFERENCE	1,800	2,365	6,700	6,700
057102	TRAVEL REIMBURSEMENT	500	123	1,500	1,500
062001	OFFICE SUPPLIES	5,000	8,407	5,500	6,000
062011	OPERATING SUPPLIES	20,000	229,931	24,270	149,270
063800	MATERIALS-CHEMICALS	1,994,761	2,058,764	2,095,549	1,855,897
064001	JANITORIAL SUPPLIES	-	-	2,500	3,500
068001	CLOTHING ALLOWANCE	-	-	-	1,400
068003	PROTECTIVE CLOTHING	8,584	15,361	14,240	18,660
068030	TOOLS	8,500	14,702	11,000	11,750
074000	MACHINERY AND EQUIPMENT	50,000	58,581	79,064	85,400
		4,705,463	**5,285,459**	**5,150,627**	**5,171,809**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
TREATMENT PLANT PEASE					
51-751-670-54-581-491					
011001	REGULAR SALARIES	505,818	507,429	552,891	565,415
011060	ON CALL MONITORING	21,980	-	-	-
014041	OVERTIME	65,000	57,913	65,000	65,000
022001	SOCIAL SECURITY	36,753	33,892	38,309	39,086
022501	MEDICARE	8,596	7,926	8,959	9,141
023001	RETIREMENT	80,206	76,325	78,781	80,378
031002	PROF SERVICES-ENGINEERING	25,000	-	50,000	50,000
031003	PROF SERVICES-SCADA	1,250	-	4,910	4,910
034103	TELEPHONE	3,500	3,444	3,480	3,480
034104	CELLULAR PHONES	8,400	7,926	7,500	8,940
039001	PROFESSIONAL SERVICES	-	15,217	64,500	49,000
041002	ELECTRICITY	210,000	230,664	213,330	242,172
041103	PROPANE GAS	25,000	18,417	21,250	16,250
041205	WATER /SEWER FEES	21,500	16,231	21,756	19,548
041301	RUBBISH REMOVAL	-	-	-	10,000
041309	GRIT AND GREASE REMOVAL	10,000	9,752	10,000	-
041311	BIOSOLIDS DISPOSAL	160,000	117,125	155,637	215,793
041312	STATE SOLID WASTE SURCHAR	-	-	-	4,550
043002	REPAIRS-ELECTRICAL	25,000	1,797	25,000	20,000
043005	REPAIRS-HEATING SYSTEM	50,000	43,397	50,000	50,000
043018	REPAIRS-EQUIPMENT	100,000	351,819	79,500	87,500
043024	REPAIRS-VEHICLE	3,000	1,579	2,500	2,500
043025	REPAIRS-BLDINGS & GROUNDS	75,000	49,196	97,700	138,700
043028	MAINTENANCE	37,800	141,682	-	-
043031	SCADA EQUIPMENT	16,000	4,013	16,000	16,000
043032	GENERATOR MAINTENANCE	9,000	3,245	9,000	9,000
044006	PRINTING LEASE/MAINT	700	1,190	1,200	1,200
054003	STATE CERTIFICATION	350	100	600	625
054050	TRAINING	3,000	603	4,000	4,000
056001	DUES PROFESSIONAL ORGANIZ	1,000	129	-	-
057101	TRAVEL AND CONFERENCE	4,000	4,679	5,100	5,900
057102	TRAVEL REIMBURSEMENT	1,500	609	1,500	1,500
062001	OFFICE SUPPLIES	5,000	2,084	2,500	2,500
062011	OPERATING SUPPLIES	-	39	76,500	78,000
063601	DIESEL FUEL	850	-	850	100
064001	JANITORIAL SUPPLIES	-	-	2,500	2,500
063800	MATERIALS-CHEMICALS	297,580	140,829	312,459	157,178
068001	CLOTHING ALLOWANCE	-	-	-	700
068003	PROTECTIVE CLOTHING	7,620	8,992	8,244	8,380
068030	TOOLS	4,000	5,177	10,100	10,500
074000	MACHINERY AND EQUIPMENT	45,000	58,345	75,000	65,000
		1,869,403	**1,921,766**	**2,076,556**	**2,045,446**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
LABORATORY PORTSMOUTH					
51-751-670-55-181-491					
039001	PROFESSIONAL SERVICES	-	-	-	25,000
039010	PROF/SERVICES-LAB TESTS	32,000	38,552	72,700	47,700
043001	REPAIRS-STRUCTURAL	-	-	500	500
043018	REPAIRS-EQUIPMENT	8,000	3,129	11,000	16,000
043028	MAINTENANCE	1,000	-	-	-
062011	OPERATING SUPPLIES	19,000	41,791	43,000	43,000
074000	MACHINERY AND EQUIPMENT	2,400	3,191	22,100	24,700
		62,400	**86,663**	**149,300**	**156,900**
LABORATORY PEASE					
51-751-670-55-581-491					
039001	PROFESSIONAL SERVICES	-	-	-	26,500
039010	PROF/SERVICES-LAB TESTS	65,000	53,102	72,000	70,500
043018	REPAIRS-EQUIPMENT	10,000	3,175	10,000	10,000
062011	OPERATING SUPPLIES	50,000	42,298	53,125	53,375
074000	MACHINERY AND EQUIPMENT	12,000	6,630	21,000	20,000
		137,000	**105,205**	**156,125**	**180,375**
LIFT STATIONS PORTSMOUTH					
51-751-670-65-141-491					
011001	REGULAR SALARIES	225,014	281,113	326,451	321,702
011060	ON CALL MONITORING	21,980	-	-	-
014041	OVERTIME	32,000	41,400	35,000	40,000
018030	STIPEND	-	-	-	6,500
022001	SOCIAL SECURITY	17,298	19,162	22,410	22,829
022501	MEDICARE	4,045	4,481	5,241	5,339
023001	RETIREMENT	37,748	43,552	46,085	46,117
031003	PROF SERVICES-SCADA	1,250	16,440	16,250	16,250
034103	TELEPHONE	5,760	5,745	5,760	5,760
034104	CELLULAR PHONES	6,600	22,479	7,800	7,800
039001	PROFESSIONAL SERVICES	10,000	323	-	-
039051	SECURITY/ALARMS	650	384	650	400
041002	ELECTRICITY	119,380	94,075	118,235	108,878
041101	NATURAL GAS	10,406	5,208	8,700	13,138
041102	HEATING OIL	-	-	-	-
041103	PROPANE GAS	1,500	1,219	1,688	1,440
041205	WATER /SEWER FEES	9,240	3,197	7,000	7,114
041309	GRIT AND GREASE REMOVAL	-	-	1,000	100
043018	REPAIRS-EQUIPMENT	50,000	57,335	38,500	40,000
043024	REPAIRS-VEHICLE	1,000	16,856	7,000	12,000
043025	REPAIRS-BLDINGS & GROUNDS	52,050	35,512	34,300	39,400
043028	MAINTENANCE	10,200	9,443	10,200	-
043031	SCADA EQUIPMENT	3,000	2,121	3,500	3,500
043032	GENERATOR MAINTENANCE	16,000	18,414	16,300	16,300
054003	STATE CERTIFICATION	400	433	400	400
054050	TRAINING	2,000	1,625	2,500	2,500

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
056001	DUES PROFESSIONAL ORGANIZ	300	-	-	-
057101	TRAVEL AND CONFERENCE	500	519	750	750
057102	TRAVEL REIMBURSEMENT	100	154	100	100
062001	OFFICE SUPPLIES	500	729	500	725
062011	OPERATING SUPPLIES	3,260	4,452	2,500	2,500
063601	DIESEL FUEL	2,000	526	2,000	1,700
068001	CLOTHING ALLOWANCE	-	-	-	700
068003	PROTECTIVE CLOTHING	6,570	9,260	8,922	7,778
068030	TOOLS	3,000	3,613	5,000	5,000
074000	MACHINERY AND EQUIPMENT	50,000	40,746	33,500	37,000
098102	INTEREST-BONDED DEBT	-	-	-	-
		703,751	**740,517**	**768,242**	**773,720**

LIFT STATION MECHANIC STREET
51-751-670-65-142-491

031003	PROF SERVICES-SCADA	1,250	-	4,250	4,250
039054	PROF/SERVICES-CONTRACT	10,000	1,500	21,500	21,500
041002	ELECTRICITY	136,000	88,880	141,600	138,054
041101	NATURAL GAS	3,834	1,359	1,920	2,158
041205	WATER /SEWER FEES	1,000	-	1,000	1,000
041309	GRIT AND GREASE REMOVAL	10,000	-	-	-
043018	REPAIRS-EQUIPMENT	49,500	23,666	27,800	27,800
043025	REPAIRS-BLDINGS & GROUNDS	17,000	10,654	28,000	18,000
043028	MAINTENANCE	5,000	3,107	-	-
043031	SCADA EQUIPMENT	10,000	820	10,000	12,000
043032	GENERATOR MAINTENANCE	15,000	17,717	15,000	15,000
062011	OPERATING SUPPLIES	2,380	1,995	1,600	1,600
063601	DIESEL FUEL	2,200	888	2,000	2,000
074000	MACHINERY AND EQUIPMENT	8,000	1,569	13,900	10,900
		271,164	**152,154**	**268,570**	**254,262**

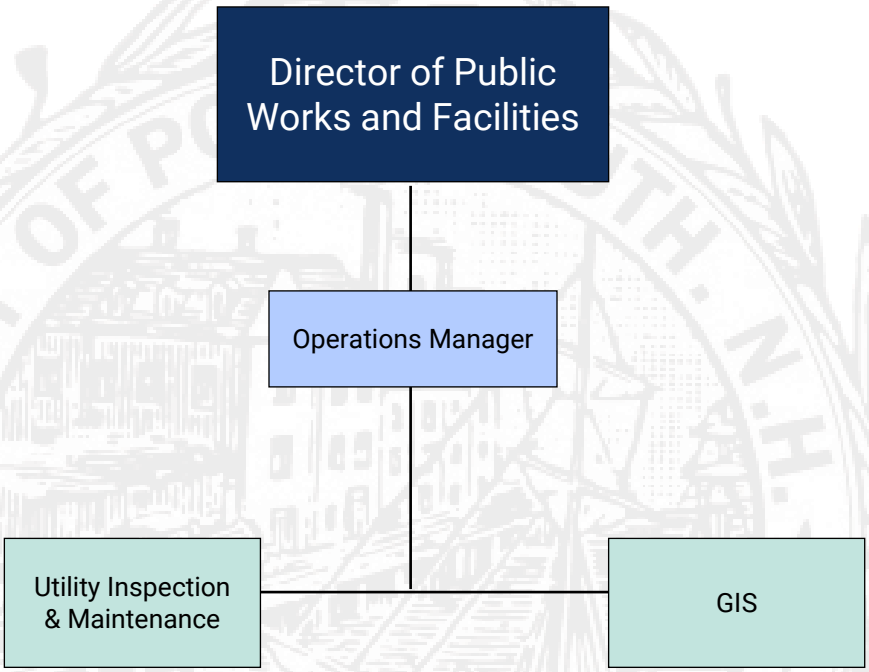
LIFT STATION DEER STREET
51-751-670-65-143-491

031003	PROF SERVICES-SCADA	1,250	-	2,040	2,040
041002	ELECTRICITY	70,000	58,070	81,250	70,616
041101	NATURAL GAS	2,120	2,513	2,120	2,120
041309	GRIT AND GREASE REMOVAL	5,000	-	-	-
043018	REPAIRS-EQUIPMENT	12,400	2,907	7,400	8,100
043025	REPAIRS-BLDINGS & GROUNDS	3,000	3,350	1,500	1,500
043028	MAINTENANCE	2,650	3,550	1,700	-
043031	SCADA EQUIPMENT	5,000	1,291	5,000	5,000
043032	GENERATOR MAINTENANCE	5,000	3,935	5,000	5,000
062011	OPERATING SUPPLIES	500	505	8,750	8,750
063601	DIESEL FUEL	2,000	630	2,000	2,000
		108,920	**76,751**	**116,760**	**105,126**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
LIFT STATIONS PEASE					
51-751-670-65-541-491					
031003	PROF SERVICES-SCADA	-	-	640	640
041002	ELECTRICITY	4,000	4,091	4,180	4,132
041101	NATURAL GAS	2,120	1,296	1,829	1,829
041205	WATER /SEWER FEES	2,400	1,742	2,600	2,326
043018	REPAIRS-EQUIPMENT	2,500	618	2,500	2,500
043025	REPAIRS-BLDINGS & GROUNDS	-	-	-	750
043028	MAINTENANCE	500	-	750	-
043031	SCADA EQUIPMENT	2,250	-	1,000	4,000
043032	GENERATOR MAINTENANCE	750	265	750	750
062011	OPERATING SUPPLIES	500	447	400	400
074000	MACHINERY AND EQUIPMENT	6,000	5,986	37,400	26,400
074001	EQUIPMENT	500	299	-	-
		21,520	**14,744**	**52,049**	**43,727**
COLLECTION ADMINISTRATION PORTSMOUTH					
51-751-680-51-100-491					
011001	REGULAR SALARIES	465,538	354,268	385,344	400,011
012001	PART TIME SALARIES	5,871	-	-	-
014041	OVERTIME	40,000	40,062	40,000	40,000
018030	STIPEND	-	-	-	8,000
022001	SOCIAL SECURITY	31,707	23,589	26,371	27,777
022501	MEDICARE	7,415	5,517	6,167	6,496
023001	RETIREMENT	69,194	53,248	54,231	56,101
031002	PROF SERVICES-ENGINEERING	-	-	10,000	10,000
034103	TELEPHONE	3,000	2,944	3,000	3,000
034104	CELLULAR PHONES	4,400	6,352	6,000	6,000
039054	PROF/SERVICES-CONTRACT	20,000	275	20,000	36,000
041305	HOUSEHOLD HAZARDOUS WASTE	20,000	39,695	40,000	50,000
041308	GRIT DISPOSAL	25,000	4,558	25,000	25,000
043018	REPAIRS-EQUIPMENT	2,000	2,232	8,000	8,000
043024	REPAIRS-VEHICLE	25,000	24,705	25,000	25,000
043025	REPAIRS-BLDINGS & GROUNDS	15,000	134,980	10,000	10,000
044006	PRINTING LEASE/MAINT	960	1,039	960	900
054050	TRAINING	18,000	10,418	18,000	18,000
057101	TRAVEL AND CONFERENCE	-	-	1,350	1,350
062001	OFFICE SUPPLIES	550	718	1,500	1,000
062011	OPERATING SUPPLIES	1,450	1,296	1,450	5,575
065051	GROUNDSKEEPING-DIG SAFE	7,500	5,431	7,000	6,760
068001	CLOTHING ALLOWANCE	-	-	-	1,400
068003	PROTECTIVE CLOTHING	7,120	7,833	7,990	5,210
068012	STOCK INVENTORY	-	2,104	-	-
068030	TOOLS	9,000	9,064	10,000	10,000
074000	MACHINERY AND EQUIPMENT	9,000	1,777	10,800	10,800
075000	FURNITURE AND FIXTURES	-	-	2,500	2,000
		787,705	**732,105**	**720,663**	**774,380**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
COLLECTION METERS PORTSMOUTH					
51-751-680-64-100-491					
011001	REGULAR SALARIES	86,494	105,746	120,339	120,992
014041	OVERTIME	5,000	6,720	7,000	5,000
018030	STIPEND	-	-	-	4,000
022001	SOCIAL SECURITY	5,672	6,779	7,895	8,060
022501	MEDICARE	1,328	1,585	1,847	1,885
023001	RETIREMENT	12,379	15,169	16,236	16,064
039054	PROF/SERVICES-CONTRACT	3,000	33,000	3,000	3,000
043018	REPAIRS-EQUIPMENT	1,500	371	1,500	1,500
062011	OPERATING SUPPLIES	6,000	4,678	6,000	6,500
068003	PROTECTIVE CLOTHING	1,400	1,405	3,150	3,150
068016	MATERIALS	90,000	72,924	90,000	90,000
074000	MACHINERY AND EQUIPMENT	6,000	510	6,000	6,000
		218,773	**248,886**	**262,967**	**266,151**
COLLECTION MAINS PORTSMOUTH					
51-751-680-67-100-491					
039054	PROF/SERVICES-CONTRACT	3,000	858	5,800	5,800
043018	REPAIRS-EQUIPMENT	2,500	-	10,525	10,000
043028	MAINTENANCE	11,425	364	-	-
068016	MATERIALS	62,000	41,643	50,000	40,100
074000	MACHINERY AND EQUIPMENT	7,000	-	6,950	2,050
		85,925	**42,866**	**73,275**	**57,950**
TOTAL SEWER DIVISION		**22,522,370**	**22,239,525**	**24,326,356**	**25,155,497**
CASH REQUIREMENTS ADJUSTMENTS					
021804	OPEB-CASH REVERSAL	(97,500)	401,328	(92,500)	(92,500)
070000	CAPITAL OUTLAY	-	-	250,000	125,000
086001	DEPRECIATION	(5,148,000)	(5,148,000)	(5,550,000)	(5,760,000)
098001	PRINCIPAL-BONDED DEBT	7,600,225	7,600,225	7,461,320	7,826,570
098102	INTEREST-BONDED DEBT	(32,047)	-	-	(258,227)
098010	PROJECTED NEW BOND PAYMNT	340,317	340,317	380,833	282,500
099002	ROLLING STOCK	470,000	470,000	495,000	495,000
Total Cash Requirements Adjustment		**3,132,995**	**3,663,870**	**2,944,653**	**2,618,343**
TOTAL CASH REQUIREMENTS SEWER		**25,655,365**	**25,903,395**	**27,271,009**	**27,773,840**

Department of Public Works
Stormwater Division
(Special Revenue Fund)



Department Mission

To improve water quality in our drainage areas together with reducing flooding hazards through comprehensive planning, public education, and management of our stormwater and combined sewer/stormwater systems. The Stormwater Program focuses on continued Best Management Practices to ensure compliance with Stormwater Permits issued by the Environmental Protection Agency. Our efforts include working with regional partners, communities, and other stakeholders on stormwater pollution prevention related issues and permitting requirements that focus on controlling runoff, minimizing discharge of pollutants to receiving waters, improving public health and safety, and promoting efficient water resource use.

Stormwater

Services Overview

- Administration
- Stormwater Collection
- Stormwater Treatment
- Technical Services

Did you know?

- The City has over 64 miles of stormwater piping, 2,701 catch basins, 676 drain manholes, 74 stormwater treatment units, and 202 outfalls?

Department Budget Comments



The Stormwater FY27 proposed budget is $1,019,188. This represents an increase of $53,668 or 5.56% from FY26. That overall budget increase is the result of Operating Budget increases of $8,668 for contractual obligations and Fund Balance Transfer increases in the amount of $45,000. The Operating Budget is funded equally by transfers from the General Fund Public Works Highway Division and the Sewer Division Enterprise Fund. The remaining portion of $172,500 is funded by Stormwater surplus (Fund Balance) from the prior year to partially fund Rolling Stock purchases. Prior to establishing this Division, Stormwater functions were accounted for in the General Fund via the Public Works Highway Division as well as the Sewer Enterprise Fund.

Work continues on the initiative to establish the Stormwater Fund as an Enterprise Fund with an anticipated start date of July 1, 2027 (FY28).

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
STORMWATER				
SALARIES	307,103	175,674	371,611	387,476
OVERTIME	18,000	19,609	18,000	18,000
LONGEVITY	1,611	1,612	2,548	2,802
RETIREMENT	44,340	26,590	50,255	51,698
HEALTH/DENTAL	111,104	41,700	143,324	121,138
INSURANCE REIMBURSEMENT	1,000	4,333	2,000	2,000
WORKERS COMPENSATION	2,605	2,605	2,860	6,385
OTHER BENEFITS	26,523	15,671	31,919	36,837
CONTRACTED SERVICES	83,500	119,210	101,400	104,527
OTHER OPERATING	144,470	119,451	109,353	107,092
COLLECTIVE BARGAINING	-	-	4,750	8,733
TRANSFER-ROLLING STOCK SW	355,000	355,000	127,500	172,500
TOTAL	1,095,256	881,456	965,520	1,019,188

Budget Summary of Revenues

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
TRANSFER-SEWER FUND	351,628	351,628	419,010	419,010
TRANSFER-GENERAL FUND	351,628	351,628	419,010	419,010
USE OF FUND BALANCE	392,000	392,000	127,500	181,168
TOTAL	1,095,256	1,095,256	965,520	1,019,188

Programs and Services

Administration - Provide overall guidance and direction of work tasks and division resources, supervision of outside consultant/contractor work, and development of special projects.

- Annual compliance report and public outreach

Stormwater - Manage labor, equipment, and materials to maintain the City's stormwater infrastructure.

- Storm drain maintenance (pipelines, catch basins & manholes)
- Oversight of annual catch basin cleaning program
- Inspection stormwater outfalls in accordance with the Stormwater Permit
- Annual street sweeping of all City streets
- Daily sweeping of streets in the Central Business District
- Litter control and disposal in the Central Business District



Goals and Objectives

Goal #1: Engage in informational public outreach.

Objective(s)

- Flyer distributed during Household Hazardous Waste Collection Days
- Mailer with Leaf Collection Information distributed in Fall
- "Pick up after your Pet" information distributed with all dog licenses and signs placed in parks
- Updated information on website
- Stormwater outreach videos produced and distributed via City's YouTube and Instagram pages

Timeline

- Ongoing

Performance Measurement(s)

	FY24	FY25	FY26 (Estimate)	FY27 (Forecast)
Number of outreach mailings	4	4	6	5

	FY24	FY25	FY26 (Estimate)	FY27 (Forecast)
Number of Total Stormwater Page Website Views	1,603	1,570	1,649	1,607
Unique views to the Stormwater Homepage	919	399	419	579

Citywide Goal(s) Addressed

- City Services – Deliver services and programs with courtesy, professionalism, and efficiency
- Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #2: Encourage public participation.

Objective(s)

- Public involvement in pre-construction process
- Coastal Resilience Initiative public forum
- Continue Partnership with Strawbery Banke Museum to re-establish the “Water Has a Memory" and "Think Blue" Exhibit, describing history of water, sewer, and stormwater systems and promoting best management practices for stormwater management and water efficiency

Timeline

- Ongoing

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency

Goal #3: Advance Illicit Discharge Detection and Elimination (IDDE) efforts.

Objective(s)

- Inspection and sampling of City's outfalls
- GIS inventory of structures

Timeline

- Ongoing

Performance Measurement(s)

Track sampling

	FY24	FY25	FY26 (Estimate)	FY27 (Forecast)
Number of Wet Weather Samples	13	13	15	14
Number of Dry Weather Samples	33	33	20	29
Number of IDDE	0	0	0	0
Number of SSO Identified	3	6	3	4
Number of SSO Removed	3	6	3	4

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #4: Evaluate appropriate funding vehicle for the Stormwater Program.

Objective(s)

- Enterprise Fund formation and governance
  - Draft and advance enabling ordinance(s); align organizational roles, staffing, and SOPs with enterprise practices in coordination with Finance.
- Cost-of-Service (COS) / Rate Design
  - Complete a cost-of-service study and rate model to fully recover O&M, depreciation, capital, and debt service.
- Billing & Business Systems Integration
  - Examine best path for integration of stormwater billing with the City's customer information system and billing processes.
- Regulatory Alignment (MS4) & Service Outreach
  - Ensure uninterrupted MS4 during transition; maintain and document performance in outreach, inspections, sampling, sweeping, and catch basin maintenance.
- Stakeholder Engagement & Public Outreach
  - Deliver a structured outreach plan explaining the utility model and provide clear guidance for property owners.

Timeline

- FY28

Performance Measurement(s)

- Perform RFQ for Engineering/Technical support services
- Perform public outreach and council outreach in alignment with Project Implementation Plan

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - Finance – Maintain financial stability
  - City Services – Deliver services and programs with courtesy, professionalism, and efficiency
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #5: Synthesize data regarding private stormwater treatment devices.

Objective(s)

- Update inventory of private stormwater treatment devices
- Verify annual inspections and cleaning

Timeline

- Annual

Performance Measurement(s)

- Track annual inspections / cleaning data

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Goal #6: Conduct pollution prevention and good housekeeping for municipal operations.

Objective(s)

- Street sweeping
- Catch basin cleaning
- Household Hazardous Waste Collection Days
- Litter control and disposal
- Maintenance of City Stormwater Treatment Devices
- Drain lines inspection and cleaning

Timeline

- Ongoing

Performance Measurement(s)

Catch Basin Maintenance and Street Sweeping

	FY24	FY25	FY26 (Estimate)	FY27 (Forecast)
Catch Basin Cleaning (tons)	60	88	350	350
Catch Basins Cleaned	307	458	500	500
Street Sweeping (tons)	550	278	263	363

Treatment Units and Drain Line Inspections and Cleanings

	FY24	FY25	FY26 (Estimate)	FY27 (Forecast)
Drain Lines Inspected (feet)	4,487	9,477	20,000	20,000
Drain Lines Cleaned (feet)	3,168	1,800	5,000	6,000
Treatment Units Inspected / Cleaned	22	25	27	27

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Goal #7: Pollution Prevention and Good Housekeeping for Municipal Operations

Objective(s)

Annual Inspection of Stormwater Controls.

Timeline

- Ongoing

Performance Measurement(s)

- Document Regulation Adherence and Legislative Development to Protect City Operations and Assets.

Citywide Goal(s) Addressed

- Organizational Goals Addressed:
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

Personnel Summary			
Positions Full Time	**FY25**	**FY26**	**FY27**
Operations Manager	-	0.50	0.50
Utility Inspection and Maintenance Foreman	0.50	0.50	0.50
Water Quality Specialist II	-	-	0.50
GIS Stormwater Tech	0.50	0.50	-
Camera Operator	0.50	0.50	0.50
Equipment Operator I	1.50	1.50	1.50
Utility Mechanic	1.00	1.00	1.00
Laborer	1.00	1.00	1.00
Totals Full Time	**5.00**	**5.50**	**5.50**

FY27 BUDGETED POSITION AND SALARY DETAIL

DEPARTMENT OF PUBLIC WORKS - STORMWATER DIVISION

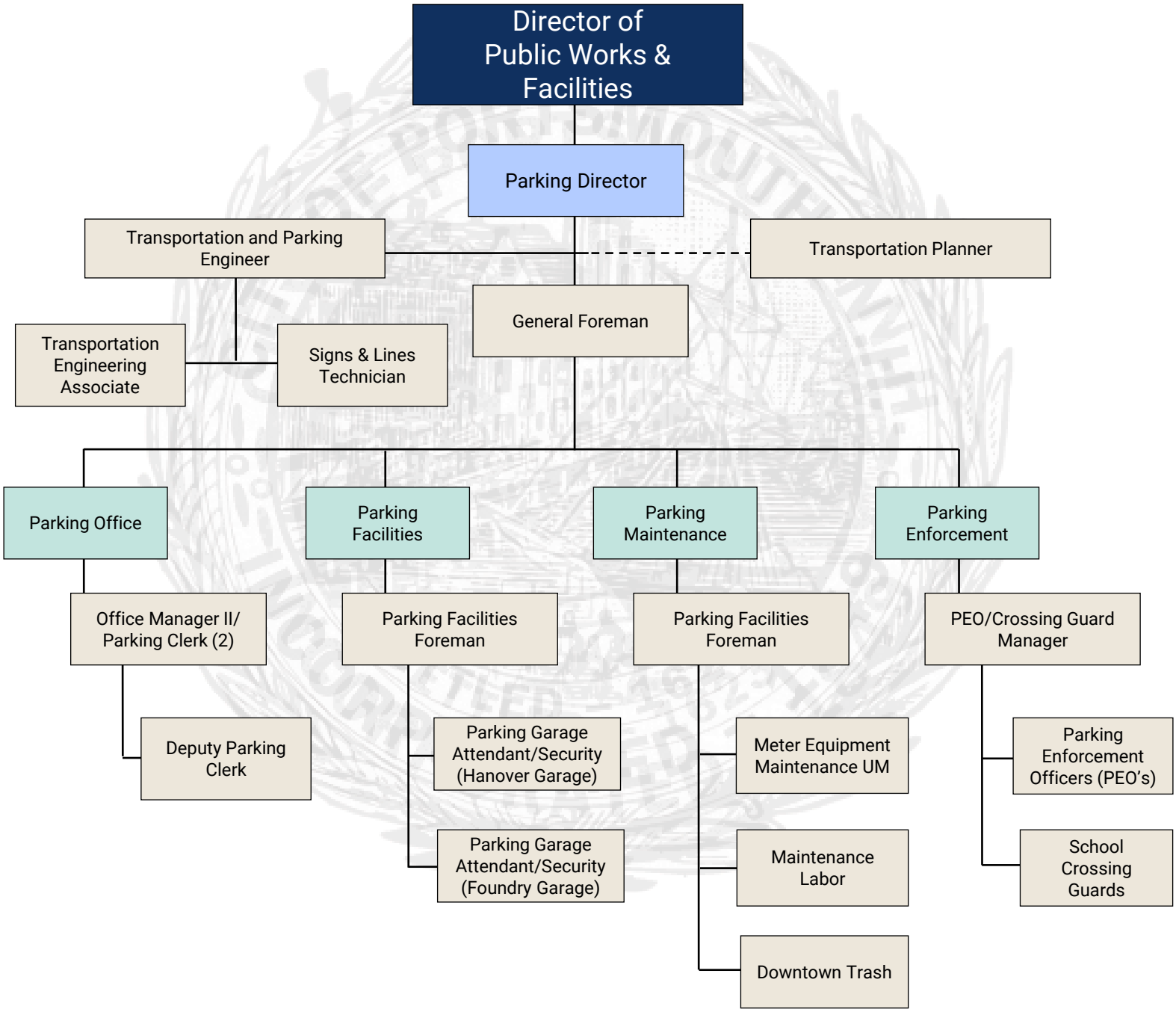
	STEP		POSITION	SALARY
ADMINISTRATION				
PMA GRADE 21	E	⑳	OPERATIONS MANAGER	62,522
SMA GRADE 15	H	⑫	FOREMAN III	49,216
PMA GRADE 13	D	⑪	GIS SPECIALIST	40,436
1386A GRADE 9	G	⑫	CAMERA OPERATOR-L2	33,645
1386A GRADE 8	G	⑫	EQUIPMENT OPERATOR-L2	32,117
1386A GRADE 7	E		UTILITY MECHANIC-L2	58,181
1386A GRADE 5	E		LABORER - L2	53,011
1386A GRADE 5	E		LABORER - L2	53,011
			EDUCATION STIPEND(S)	949
			ON CALL	4,388
			TOTAL DEPARTMENT	**387,476**

FOR TOTAL SALARY, PLEASE SEE PERSONNEL SUMMARY

⑪ 50% WATER, 50% STORMWATER
⑫ 50% SEWER, 50% STORMWATER
⑳ 25% WATER, 25% SEWER, 50% STORMWATER

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
STORMWATER					
58-751-640-49-100-420					
011001	REGULAR SALARIES	307,103	175,674	371,611	387,476
011061	INSURANCE REIMBURSEMENT	1,000	4,333	2,000	2,000
011064	COLL BARG CONTINGENCY	-	-	4,750	8,733
014041	OVERTIME	18,000	19,609	18,000	18,000
015001	LONGEVITY	1,611	1,612	2,548	2,802
018030	STIPEND	-	-	-	4,000
021001	INSURANCE-HEALTH	103,804	38,588	133,204	112,778
021101	INSURANCE-DENTAL	7,300	3,113	10,120	8,360
021501	INSURANCE-LIFE	513	231	627	538
021601	INSURANCE-DISABILITY	940	494	1,139	974
022001	SOCIAL SECURITY	20,318	12,113	24,438	25,388
022501	MEDICARE	4,752	2,833	5,715	5,937
023001	RETIREMENT	44,340	26,590	50,255	51,698
026002	INSURANCE-WORKERS COMP	2,605	2,605	2,860	6,385
031002	PROF SERVICES-ENGINEERING	26,000	36,025	30,000	30,000
034104	CELLULAR PHONES	-	-	6,000	9,642
034206	SOFTWARE-ANNUAL MAINT	-	-	-	585
035002	PROF SERV- SUBSTANCE TEST	-	-	-	200
039001	PROFESSIONAL SERVICES	11,500	77,255	17,000	13,400
039010	PROF/SERVICES-LAB TESTS	10,000	864	10,400	10,700
041308	GRIT DISPOSAL	36,000	5,065	38,000	40,000
043018	REPAIRS-EQUIPMENT	18,000	2,696	16,000	10,000
043024	REPAIRS-VEHICLE	24,000	45,299	18,000	18,000
043051	MAINTENANCE-STORM DRAINS	30,000	13,549	-	-
054050	TRAINING	1,000	1,692	2,684	2,684
055050	PRINTING	-	-	2,750	2,750
056007	OPERATIONAL PERMITS	-	-	400	800
057101	TRAVEL AND CONFERENCE	1,270	-	4,400	4,400
062011	OPERATING SUPPLIES	-	-	100	100
062501	POSTAGE	-	-	2,500	2,500
063501	GASOLINE	11,000	10,953	12,150	13,150
065007	CATCH BASIN TREATMENT	15,000	15,000	15,000	15,000
068001	CLOTHING ALLOWANCE	-	-	-	350
068003	PROTECTIVE CLOTHING	4,800	4,270	5,319	5,358
068016	MATERIALS	-	-	20,500	20,500
068030	TOOLS	-	-	5,500	5,500
074000	MACHINERY AND EQUIPMENT	39,400	25,994	4,050	6,000
091009	TRANSFER-ROLLING STOCK SW	355,000	355,000	127,500	172,500
TOTAL STORMWATER		**1,095,256**	**881,456**	**965,520**	**1,019,188**

Department of Public Works
Parking and Transportation Division
(Special Revenue Fund)



Department Mission

To coordinate the delivery of Parking and Transportation services in a professional and responsive manner by recognizing that a safe, reliable, and efficient transportation system is essential to our economic well-being and quality of life.

Parking Division

Services Overview

- Parking Facilities and Services
- Traffic Operations, Planning, and Safety Improvements
- Roadway and Bridge Design Projects
- Transit Facilities and Services
- Downtown Sweeping and Trash Collection
- Downtown Snow Removal Operations
- Signs and Lines Program

Did you know?

- The ParkMobile smartphone payment app will email or text you towards the end of your session to provide an opportunity to add more time, so there is never a need to rush back to your car to pay the meter to avoid a citation?
- The 'Reflections of Portsmouth' artwork display at the Foundry Place Garage consists of local artists who graciously donated their images?

Department Budget Comments

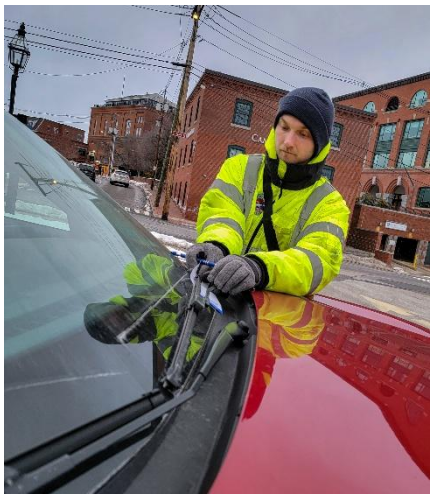


The FY27 Proposed Budget for the Parking and Transportation Division is $10,542,929 consisting of salaries, benefits, a total operating budget of $6,122,981 (58.1% of total budget), and a non-operating budget of $4,419,948 (41.9% of total budget). This budget represents an increase from FY26 of $526,480, or 5.26%.

Parking and Transportation is comprised of six cost centers: Daily Operations and Maintenance, Parking Facilities, Public Transportation, Debt Service, Capital Outlay, and Contingency. This budget maintains existing levels of service, with additional support for operational changes, new services, new technologies, and debt service. Operational measures include beginning the implementation of findings from the 2025 Parking Utilization Plan Study, completion of year three of the Hanover Street Garage Restoration project, and continued support of re-purposing of downtown High-Occupancy Parking inventory for outdoor dining. The Division reports that Hanover Garage is nearing full capacity following the final year of its renovation project.

In FY26, the City saw an 8% reduction in year-over-year transactions from FY25. However, peak occupancy figures continue to be well above the Parking Industry-standard target of 85%. The repurpose of the City's downtown High-Occupancy Parking Inventory for outdoor dining will continue to impact supply, driving increased usage of the City's garage facilities as anticipated. The Foundry Garage is now regularly showing 85% capacity, with a number of hotel and residential projects in the immediate area beginning to impact demand for that inventory.

Parking Industry best practices, the 2025 Parking Principles, and recommendations from the 2025 Parking Study all guide the Division's management of its parking assets. While exploring alternatives, the City continues its relationship with Smarking, Inc., a data analytics firm specializing in aggregating real-time parking information. The Smarking system compiles live data from physical meter systems, the ParkMobile app and the City's garages to assist in making data-informed recommendations and management decisions. This data is highly useful when calculating the realized effects of policy decisions, such as re-purposing parking inventory to alternative uses, tracking the success of the Stay & Pay pricing model, and the impact of new projects near the Foundry Garage. The Division is researching new wayfinding technologies, including geofenced electronic products for those drivers that use the ParkMobile app.



Budget Summary of Expenditures

PARKING & TRANSPORTATION	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
PARKING & TRANSPORTATION OPERATING				
SALARIES	2,136,416	2,153,884	2,115,927	2,271,696
PART-TIME SALARIES	534,957	367,550	556,215	600,618
OVERTIME	96,250	94,325	99,100	98,250
LONGEVITY	13,635	13,812	14,685	17,370
RETIREMENT	304,493	303,660	284,288	304,511
HEALTH INSURANCE	573,200	462,528	595,000	575,676
DENTAL INSURANCE	36,400	30,409	38,000	34,484
WORKERS COMPENSATION	45,617	45,617	57,039	63,893
LIFE AND DISABLITY	10,354	8,537	10,331	11,064
OTHER BENEFITS	213,088	196,270	213,926	237,870
UTILITIES	157,249	167,888	196,854	186,981
POLICE SERVICES DOWNTOWN	60,000	60,000	60,000	60,000
CONTRACTED SERVICES	262,437	226,807	314,372	360,413
OTHER OPERATING	1,167,133	1,184,169	1,212,634	1,260,917
COLLECTIVE BARGAINING CONTINGENCY	-	-	56,275	39,238
OPERATING	5,611,229	5,315,456	5,824,646	6,122,981
NON OPERATING				
DEBT SERVICE	2,332,263	2,338,848	2,431,013	2,415,691
CAPITAL PROJECTS	1,200,000	1,200,000	350,000	500,000
ROLLING STOCK	390,000	390,000	390,000	390,000
TRANSPORTATION	817,782	775,481	910,790	998,257
CONTINGENCY	97,500	104,250	110,000	116,000
NON OPERATING	4,837,545	4,808,579	4,191,803	4,419,948
TOTAL	10,448,774	10,124,035	10,016,449	10,542,929

The Stay & Pay pricing model continues to deliver positive outcomes. More than eleven percent of residents and visitors choose to remain in a single space for an extended period as their individual needs dictate. This means that the Division realizes its goal of 'turning' spaces over at the 3rd hour for 88.71% of

users. The 3-hour turnover goal supports local business patronage by helping to ensure nearby available parking inventory. The Stay & Pay model has had the additional effect of increased length of stay (LOS) in garage patronage, further reinforcing the City's Park Once Philosophy, which reduces pollution and the City's carbon footprint while enhancing pedestrian and bicycle safety.

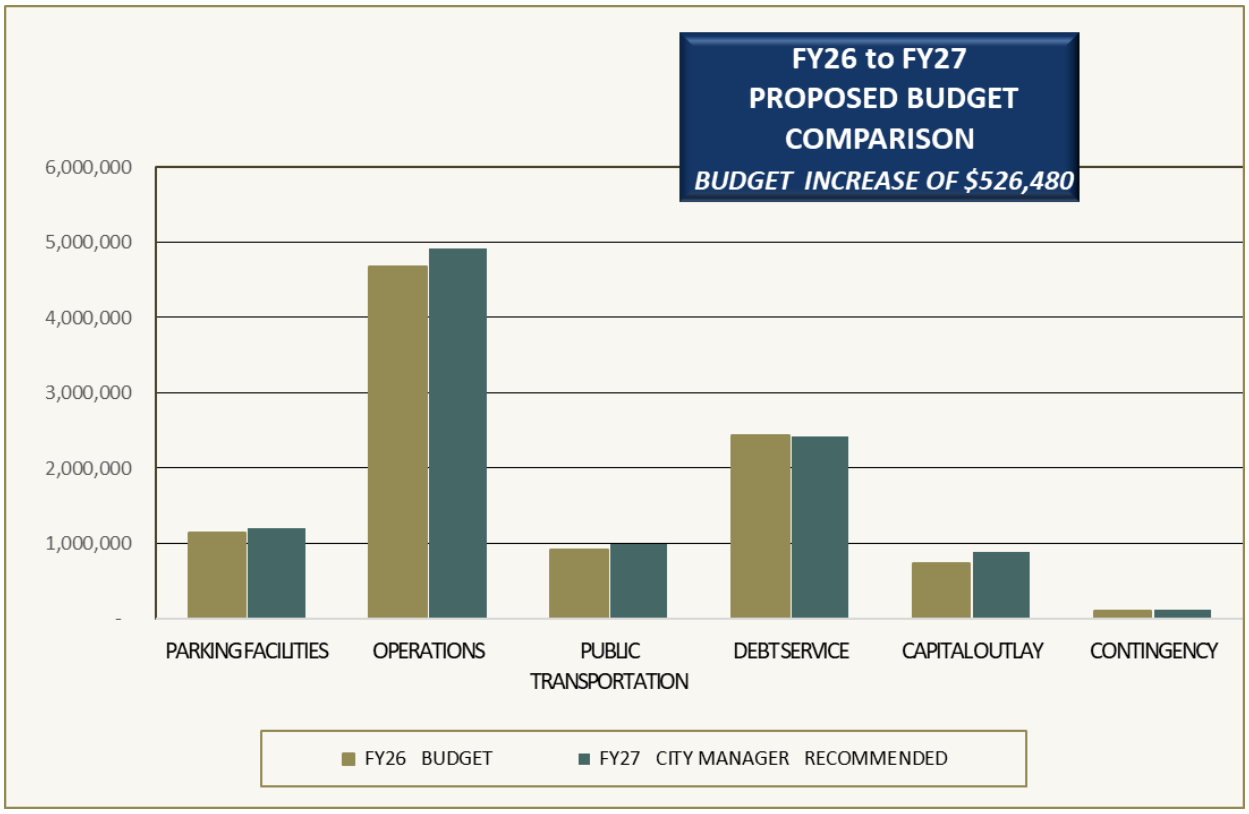


The ParkMobile smartphone app continues to be the City's #1 collection point for its On-Street & Lot inventory, with 77% of collections coming from the App. The App's notification feature and ability to easily extend a session enhances both the Stay & Pay model and the Park Once Philosophy, while reducing Citation issuance by communicating with users as their session is soon to expire. Resident users continue to enjoy discounted pricing, and no transaction fee.

Program goals from FY26 that have been met include:

- Continued management of changing available daily inventory and traffic pattern at the Hanover Garage through its final year of major renovations
- Management of the new Downtown Operations unit to enhance budget transparency with regard to the cost of cleanup, sweeping and trash collection in the Downtown Core
- Cross-training staff members to help reduce overtime, increase flexibility and continue to provide unparalleled service levels
- Shifting management of the crossing guard program to Parking Clerk's Office (PCO) team, cross-training staff wherever possible
- Continued management of the popular Downtown Workforce Parking Program, providing reduced-rate parking at the Foundry Place Garage for qualified employees of downtown Portsmouth businesses. For FY26, this program saw peaks of over 120 users daily, a 9% increase over FY25
- Continuation of the ParkMobile Resident Verification Program in conjunction with the Tax Office
- Beginning implementation of the recommendations found in the 2025 Parking Utilization Plan Study
    - Opening of the new Portsmouth Parking and Transportation Division professional office space, enhancing the user experience by locating all Parking-related professional staff in one location
    - Introduction of the Resident Access Parking Program (RAPP) through cooperative efforts of City Council, the city Manager's Office, the Parking and Traffic Safety Committee and public input from stakeholders
    - Contracting with 2025 study author Desman Design Management to conduct professional site studies vetting City-owned assets for the purpose of adding additional inventory





Programs and Services

Parking Facilities and Maintenance Services

- Operate and maintain public parking facilities, surface lots, and surrounding on-street parking
- Responsible for the operation, maintenance, collection, and enforcement of physical and virtual metering systems
- Administer citation appeals and the adjudication process
- Conduct short-term and long-term Parking Planning Studies
- Develop and implement parking projects and programs
- Assist with snow plowing and removal operations
- Facilitate downtown solid waste collection and removal
- Manage downtown sweeping and trash removal
- Collect, analyze, and present detailed Parking data sets, providing real-time data driven operational recommendations, and presenting results of policy changes

Traffic Engineering, Planning, and Safety Improvements

- In coordination with the Highway Division of the Public Works Department, upgrade City traffic signals, signs, and pavement markings in accordance with City and federal standards including

the Manual on Uniform Traffic Control Devices, Public Right of Way Accessibility Guidelines, and the Americans with Disabilities Act

- Staff the Planning Board's Site Plan Review Technical Advisory Committee (TAC)
- Represent Portsmouth at the Rockingham Planning Commission Transportation Advisory Committee
- Provide technical reviews of all traffic studies relating to public and private developments and events
- Implement traffic calming as well as vehicle, pedestrian, and bicycle safety improvement projects
- Staff the Parking & Traffic Safety Committee (PTS) and make recommendations to City Council
- Collect and analyze data related to traffic volumes, speeds, and pedestrian behavior patterns
- Review Flagging, Excavation and Outdoor Dining Permits
- Manage public engagement with Click N' Fix
- Maintain inventory of the City's roadway signage
- Review and approve NHDOT oversize/overweight truck permits on City streets
- Collaborate with Planning & Sustainability Department on implementing the updated Pedestrian/Bicycle Master Plan as well as City wayfinding sign program

Roadway and Bridge Design Projects

- Manage federally funded roadway and bridge projects under the New Hampshire Department of Transportation's (NHDOT) Municipally Managed Highway Program
- Maintain the City's Capital Improvement Program (CIP) for Transportation projects
- Responsible for grant application of projects awarded through the Seacoast Metropolitan Planning Organization (SMPO), leveraging State and federal funding
- Traffic Engineering Team assists the Planning Department with Transportation-related projects
- Awarded CRISI Grant from the Federal Railroad Administration for the redesign of the Bartlett Street railroad bridge

Transit Facilities and Services

- Coordinate the City's public transit services and facilities
- Administer the contract with the Cooperative Alliance for Seacoast Transportation (COAST) for transportation between the City and the surrounding region
- Responsible for submitting grant applications for transit facilities, services, and amenities to the Federal Transit Administration (FTA) and COAST through the SMPO

Goals and Objectives

Goal #1: Determine feasibility of a shuttle loop, identify parties for a public/private partnership for developing funding sources by a Task Force, consultants, and City Staff by the end of October 2026.

Objective(s)

- Work with outside consultant to ascertain feasibility of shuttle loop, considering structure, costs, and served demographic

Timeline

- End of October 2026

Performance Measurement(s)

- Develop and present findings to City Council

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Parking & Transportation – Make Portsmouth a multi-modal transportation City leveraging both private & public participation and resources.

Goal #2: Identify viable location for adding parking for all modes of transportation by consultant and City Staff by the end of October 2026.

Objective(s)

- Work with outside consultant to assess possible inventory and modes it might reasonably serve.

Timeline

- End of October 2026

Performance Measurement(s)

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Parking & Transportation – Make Portsmouth a multi-modal transportation City leveraging both private & public participation and resources.

Goal #3: Continue to provide outstanding customer service and related programs to support the Parking and Transportation policies of the City.

Objective(s)

- As more public events are scheduled in Portsmouth, develop enhanced event shuttle systems and wayfinding where appropriate, while continuing to research additional options as applicable
- Continue to expand participation in the Downtown Employee Parking Program at Foundry Place Garage
- Continue to update and repair signage and pavement markings throughout the City

Timeline

- Ongoing

Performance Measurement(s)

- Track and report sales figures from the Downtown Employee Parking Program
- Track and monitor length of stay and additional related metrics at the garage facilities and in the downtown on-street and lot inventory
- Track and monitor areas associated with the Resident Access Parking Program (RAPP), and surrounding areas to gauge impact of the changes and inform future decision making

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Parking & Transportation – Make Portsmouth a multi-modal transportation City leveraging both private & public participation and resources.

Goal #4: Develop and maintain a safe, efficient, and integrated multi-modal transportation system that reflects economic, environmental, and social considerations.

Objective(s)

- Continue to compile database of crash statistics, traffic volumes, speeds, and vehicle classes utilizing traffic counters, police records, and consultants' studies
- Continue to assist in the implementation of the City's updated Bicycle and Pedestrian Plan
- Coordinate municipally managed design and construction of the Peverly Hill Road complete street project
- Coordinate ongoing upgrades to downtown traffic signal systems and pedestrian signals to provide appropriate crossing times with concurrent phasing with vehicular traffic where possible
- Continue working with various neighborhoods regarding design and construction of traffic calming improvements
- Continue with the implementation of the City's wayfinding program
- Coordinate municipally managed design and construction of the Congress Street utility project
- Coordinate the municipally managed design and construction of the Woodbury Avenue corridor safety improvement project at Rockingham Avenue and Echo Avenue
- Coordinate municipally managed design and construction of the Route 1 Bypass, Coakley Road, and Cottage Street traffic signal removal project
- Coordinate municipally managed design and construction of the Coakley Road/Borthwick Avenue connector roadway
- Coordinate municipally managed design and construction of Market Street and Russell Street intersection improvement project
- Coordinate municipally managed design of Bartlett Street railroad bridge replacement project

Timeline

- Ongoing

Performance Measurement(s)

	FY24	FY25	FY26 (Estimate)
Total Accident Reports	890	926	896

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Parking & Transportation – Make Portsmouth a multi-modal transportation City leveraging both private & public participation and resources.

Goal #5: Actively manage alternative transportation systems that serve public needs under changing fiscal constraints.

Objective(s)

- Continue collaborating with COAST and other public transportation providers to improve efficiency and quality of public transportation services
- Collaborate with Portsmouth Representative on the COAST Board of Directors

Timeline

- Ongoing

Performance Measurement(s)

	FY24	FY25	FY26 (Estimated)	FY27 (Forecast)
Fixed Routes (13; 40; 41; 42; 43; 44) *	153,240	169,063	162,124	170,230
Regional ADA Services	16,631	17,104	17,974	19,052
Senior Transportation	6,289	7,220	7,805	8,020

* October 4, 2025: Route 42 was discontinued. Routes 13, 40, 41, 43 & 44 were adjusted so service ended by 8:15p. The first AM run on Route 40 was discontinued.

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Parking & Transportation – Make Portsmouth a multi-modal transportation City leveraging both private & public participation and resources.

Personnel Summary

Positions Full Time	FY25	FY26	FY27
Director of Public Works & Facilities	0.10	0.25	0.25
Parking Director	1.00	1.00	1.00
City Engineer - Parking, Transportation & Planning	1.00	1.00	1.00
Assistant Planning Director	-	-	0.50
Planning Manager	0.50	0.50	-
Senior Assistant City Attorney	0.36	0.36	0.36
Operations Director II	-	0.25	0.25
Operations Director	0.25	-	-
Project Manager for Engineering & Operations	-	0.25	0.25
Manager	-	-	0.25
Administrative Manager	0.50	0.50	0.50
Legal Enforcement Officer	0.50	0.50	0.50
Zoning Enforcement Officer	-	-	-
Project Manager	-	0.25	0.25
Transportation Engineering Associate	1.00	-	-
Administrative Assistant II	0.55	0.50	0.50
Operational Support Coordinator	0.25	0.25	0.25
Special Project Coordinator	0.25	-	-
Communications and Digital Specialist	-	-	0.25
Facilities Director	0.25	0.25	0.25
Facilities Project Manager	1.00	0.25	-
Parking General Foreman	1.00	1.00	-
Parking Garage Foreman I	1.00	1.00	-
Foreman I	2.00	2.00	3.00
Office Manager II	2.10	2.10	2.10
Laborer	8.00	8.00	9.00
Truck Driver I	1.00	1.00	1.00
Parking Garage Attendant/ Security	3.00	3.00	3.00
Account Clerk - Garage	1.00	1.00	-
Parking Enforcement Supervisor	1.00	1.00	-
Foreman IV	0.10	0.10	1.10
Foreman II	-	-	1.35
Lead Mechanic	0.10	0.10	-
Technician: Equipment Mechanic	0.30	0.30	0.20
Utility Mechanic	1.00	1.00	1.00
Equipment Mechanic Assistant	0.10	0.10	0.10
Technician - Signs and Lines	1.00	1.00	1.00
Equipment Operator I	1.00	1.00	1.10
Totals Full Time	**31.21**	**29.81**	**30.31**
Positions Part-Time	**FY25**	**FY26**	**FY26**
Regulatory Counsel	-	0.15	0.15
Parking Enforcement	10.00	10.00	11.00
School Crossing Guards	11.00	11.00	11.00
Parking Garage Attendant	12.00	14.00	12.00
Parking Garage Attendant/Security	2.00	1.00	1.00
Account Clerk - Garage	1.00	1.00	1.00
Engineering Intern	1.00	1.00	1.00
Number of part-time positions varies throughout the year			
Totals Part Time	**37.00**	**38.15**	**37.15**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP		POSITION	SALARY
DEPARTMENT OF PUBLIC WORKS - PARKING & TRANSPORTATION DIVISION				
ADMINISTRATION				
NON GRADE 26	H	⑦	DIRECTOR OF PUBLIC WORKS AND FACILITIES	41,687
NON GRADE 24	D	⑦	OPERATIONS DIRECTOR II	34,432
NON GRADE 24	1D/11E		OPERATIONS DIRECTOR II	144,040
NON GRADE 22	E	②	SENIOR ASSISTANT CITY ATTORNEY	47,267
PMA GRADE 21	1E/11F	⑦	FACILITIES DIRECTOR	31,548
PMA GRADE 21	G	⑦	TECH WASTEWATER OPERATIONS MANAGER	32,126
PMA GRADE 18	6E/6F	⑤	ASSISTANT PLANNING DIRECTOR	54,340
SMA GRADE 16	H		FOREMAN IV	103,314
SMA GRADE 16	H	⑧	FOREMAN IV	10,331
SMA GRADE 15	2D/10E	⑧	FOREMAN III	9,316
PMA GRADE 15	H	⑬	LEGAL ENFORCEMENT OFFICER	49,021
NON GRADE 15	5.5F/6.5G	⑦	ADMINISTRATIVE MANAGER	23,840
NON GRADE 15	7.5C/4.5D	⑦	ADMINISTRATIVE MANAGER	21,606
SMA GRADE 14	3E/9F	⑦	FOREMAN II	22,534
PMA GRADE 13	6D/6E	⑦	BUSINESS ADMINISTRATOR	20,723
1386A GRADE 13	6.5B/5.5C	⑧	EQUIPMENT MECHANIC TECHNICIAN	6,660
1386A GRADE 13	C	⑧	EQUIPMENT MECHANIC TECHNICIAN	6,837
PMA GRADE 11	E	⑦	ADMINISTRATIVE ASSISTANT II	19,275
PMA GRADE 11	E	⑧	OFFICE MANAGER II	7,710
PMA GRADE 9	C	⑦	OPERATIONAL SUPPORT COORDINATOR	15,874
1386A GRADE 8	E	⑧	EQUIPMENT MECHANIC TECHNICIAN - EQUIPMENT OPERATOR	5,916
NON GRADE 7	B	⑦	COMMUNICATIONS AND DIGITAL SPECIALIST	13,779
1386A GRADE 5	10D/2E	⑧	EQUIPMENT MECHANIC ASSISTANT	4,915
			EDUCATION STIPEND(S)	475
			ON CALL	5,850
			TOTAL ADMINISTRATION FULL TIME	**733,416**
NON GRADE 28	H	⑭	REGULATORY COUNSEL (26 HOURS/WEEK)	17,924
(11) PART TIME			SCHOOL CROSSING GUARDS	101,750
			TOTAL ADMINISTRATION PART TIME	**119,674**
ENGINEERING				
PMA GRADE 21	H	⑦	PROJECT MANAGER - ENGINEERING & OPERATIONS	32,769
PMA GRADE 21	G		PARKING AND TRANSPORTATION ENGINEER	128,504
PMA GRADE 16	6B/6C	⑰	PROJECT MANAGER	21,730
1386A GRADE 13	G		TECHNICIAN - SIGNS AND LINES	79,575
			TOTAL ENGINEERING FULL TIME	**262,578**
			ENGINEERING INTERN	12,160
			TOTAL ENGINEERING PART TIME	**12,160**
HANOVER GARAGE				
1386A GRADE 5	E		LABORER	51,181
1386B GRADE 5	G		LABORER/PARKING ATTENDANT	54,035
1386A GRADE 5	E		LABORER	51,181
1386A GRADE 2	E		PARKING GARAGE ATTENDANT/SECURITY	44,309
1386A GRADE 2	1D/11E		PARKING GARAGE ATTENDANT/SECURITY	44,134
			TOTAL HANOVER GARAGE FULL TIME	**244,840**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP	POSITION	SALARY
1386A GRADE 2	E	PARKING GARAGE ATTENDANT/SECURITY (10 HRS/WK)	11,077
1386A GRADE 1	C	PARKING GARAGE ATTENDANT HANOVER (9 HRS/WK)	8,632
1386A GRADE 1	10D/2E	PARKING GARAGE ATTENDANT HANOVER (16 HRS/WK)	16,225
1386A GRADE 1	E	PARKING GARAGE ATTENDANT HANOVER (19 HRS/WK)	20,092
1386A GRADE 1	5E/7F	PARKING GARAGE ATTENDANT HANOVER (16 HRS/WK)	17,191
1386A GRADE 1	E	PARKING GARAGE ATTENDANT FOUNDRY (21 HRS/WK)	22,207
1386A GRADE 1	E	PARKING GARAGE ATTENDANT HANOVER (17 HRS/WK)	17,977
1386A GRADE 1	E	PARKING GARAGE ATTENDANT HANOVER (8 HRS/WK)	8,460
		TOTAL HANOVER GARAGE PART TIME	**121,861**
FOUNDRY GARAGE			
SMA GRADE 13	E	FOREMAN I	85,245
1386A GRADE 5	E	PARKING GARAGE ATTENDANT/SECURITY/LABORER	51,181
1386A GRADE 5	E	PARKING GARAGE ATTENDANT/SECURITY/LABORER	51,181
1386A GRADE 2	E	PARKING GARAGE ATTENDANT/SECURITY	44,309
		TOTAL FOUNDRY PLACE GARAGE FULL TIME	**231,916**
NON GRADE 3	H	ACCOUNT CLERK (18HRS/WK)	24,833
1386A GRADE 2	F	PARKING GARAGE ATTENDANT FOUNDRY/SECURITY (17.5 HRS/WK)	19,918
1386A GRADE 1	E	PARKING GARAGE ATTENDANT FOUNDRY (24 HRS/WK)	27,071
1386A GRADE 1	E	PARKING GARAGE ATTENDANT FOUNDRY (20 HRS/WK)	21,149
1386A GRADE 1	C	PARKING GARAGE ATTENDANT FOUNDRY (8 HRS/WK)	7,673
		PARKING GARAGE ATTENDANT FOUNDRY VACANCIES	11,076
		TOTAL FOUNDRY PLACE GARAGE PART TIME	**111,720**
ENFORCEMENT			
SMA GRADE 13	F	FOREMAN I	86,101
1386A GRADE 5	E	LABORER/PARKING ENFORCEMENT OFFICER	51,181
1386A GRADE 5	E	LABORER/PARKING ENFORCEMENT OFFICER	51,181
1386A GRADE 5	1.5D/10.5E	LABORER/PARKING ENFORCEMENT OFFICER	50,876
		TOTAL PARKING ENFORCEMENT FULL TIME	**239,339**
NON GRADE 2	H	PARKING ENFORCEMENT (20 HRS/WK)	25,523
NON GRADE 2	H	PARKING ENFORCEMENT (17 HRS/WK)	21,694
NON GRADE 2	E	PARKING ENFORCEMENT (18 HRS/WK)	21,914
NON GRADE 2	E	PARKING ENFORCEMENT (15 HRS/WK)	18,261
NON GRADE 2	E	PARKING ENFORCEMENT (17 HRS/WK)	20,696
NON GRADE 2	8.5C/3.5D	PARKING ENFORCEMENT (27 HRS/WK)	31,762
NON GRADE 2	5C/7D	PARKING ENFORCEMENT (20 HRS/WK)	22,729
NON GRADE 2	3.5C/8.5D	PARKING ENFORCEMENT (16.5 HRS/WK)	18,865
NON GRADE 2	5C/7D	PARKING ENFORCEMENT (20 HRS/WK)	22,729
NON GRADE 2	2B/10C	PARKING ENFORCEMENT (20 HRS/WK)	21,910
		PARKING ENFORCEMENT	9,120
		TOTAL PARKING ENFORCEMENT PART TIME	**235,203**
METER OPERATIONS			
SMA GRADE 14	G	FOREMAN II	91,942
		ON CALL	5,850
		TOTAL METER OPERATIONS FULL TIME	**97,792**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP	POSITION	SALARY
DOWNTOWN OPERATIONS			
1386A GRADE 8	E	EQUIPMENT OPERATOR I	59,161
1386A GRADE 7	E	UTILITY MECHANIC	56,376
1386A GRADE 6	F	TRUCK DRIVER I	55,194
1386A GRADE 5	4.5D/7.5E	LABORER	50,267
		TOTAL DOWNTOWN OPERATIONS FULL TIME	**220,998**
COLLECTION			
SMA GRADE 13	E	FOREMAN I	85,249
PMA GRADE 11	G	OFFICE MANAGER II	79,233
PMA GRADE 11	2.5/9.5E	OFFICE MANAGER II	76,335
		TOTAL COLLECTION FULL TIME	**240,817**
		TOTAL FULL TIME	**2,271,696**
		TOTAL PART TIME	**600,618**
		TOTAL DEPARTMENT	**2,872,314**

FOR TOTAL SALARY, PLEASE SEE PERSONNEL SUMMARY SECTION OF THE BUDGET

② 64% LEGAL, 36% PARKING
⑤ 50% PLANNING, 50% PARKING AND TRANSPORTATION
⑦ 25% WATER, 25% SEWER, 25% PUBLIC WORKS, 25% PARKING AND TRANSPORTATION
⑧ 30% PUBLIC WORKS, 30% WATER, 30% SEWER, 10% PARKING AND TRANSPORTATION
⑬ 50% LEGAL, 50% PARKING
⑭ 5% PUBLIC WORKS, 40% WATER, 40% SEWER, 15% PARKING AND TRANSPORTATION
⑰ 5% PUBLIC WORKS, 35% WATER, 35% SEWER, 25% PARKING AND TRANSPORTATION

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
PARKING AND TRANSPORTATION					
FOUNDRY PLACE PARKING FACILITY					
17-752-539-33-118-407					
011001	REGULAR SALARIES	210,742	192,355	220,648	231,916
012001	PART TIME SALARIES	117,449	87,261	110,613	111,720
014041	OVERTIME	15,000	10,647	15,000	14,000
022001	SOCIAL SECURITY	21,278	17,602	21,468	22,173
022501	MEDICARE	4,976	4,117	5,021	5,186
023001	RETIREMENT	30,543	27,414	30,045	31,354
034103	TELEPHONE	3,160	2,775	3,400	3,400
034206	SOFTWARE-ANNUAL MAINT	10,278	14,880	10,400	10,977
034210	METER-TRANSACTION FEE	5,832	5,834	8,263	8,294
036001	PROF SERVICE-CLEANING	2,500	-	2,500	2,500
039006	PROF/SERVICES-SECURITY	625	484	625	625
039039	PROF SERV-FOUNDRY ENVIRO	920	18,195	5,000	30,000
041002	ELECTRICITY	45,990	49,389	59,940	57,748
041205	WATER /SEWER FEES	2,067	1,507	2,171	2,388
043001	REPAIRS-STRUCTURAL	5,000	-	5,000	10,000
043002	REPAIRS-ELECTRICAL	2,000	1,788	4,000	4,000
043007	REPAIRS-ELEVATOR	12,000	5,296	12,000	12,000
043009	REPAIRS-PARKING CONTROL	4,500	1,604	4,500	4,500
043018	REPAIRS-EQUIPMENT	2,000	-	2,000	2,000
043024	REPAIRS-VEHICLE	2,500	4,220	2,500	2,500
043032	GENERATOR MAINTENANCE	2,000	1,504	2,660	2,660
062001	OFFICE SUPPLIES	200	-	200	200
064001	JANITORIAL SUPPLIES	3,000	2,041	3,000	3,500
068001	CLOTHING ALLOWANCE	-	-	-	700
068003	PROTECTIVE CLOTHING	2,625	290	3,500	2,800
068016	MATERIALS	10,000	10,164	10,000	12,500
074001	EQUIPMENT	1,600	(1,624)	2,000	2,000
	TOTAL	**518,785**	**457,743**	**546,454**	**591,641**
HIGH HANOVER PARKING FACILITY					
17-752-540-33-117-407					
011001	REGULAR SALARIES	223,318	264,591	238,223	244,840
012001	PART TIME SALARIES	118,390	84,955	122,813	121,861
014041	OVERTIME	31,250	36,805	31,250	31,250
022001	SOCIAL SECURITY	23,123	23,302	24,322	24,673
022501	MEDICARE	5,408	5,450	5,688	5,770
023001	RETIREMENT	34,443	37,898	34,358	35,201
034103	TELEPHONE	2,420	2,993	3,000	3,000
034206	SOFTWARE-ANNUAL MAINT	9,420	14,880	12,180	12,813
034210	METER-TRANSACTION FEE	20,832	27,266	20,449	19,628
036001	PROF SERVICE-CLEANING	2,500	-	2,500	2,500
039006	PROF/SERVICES-SECURITY	1,313	484	1,313	1,313
041002	ELECTRICITY	45,432	59,154	51,270	46,906
041101	NATURAL GAS	1,000	961	1,000	1,000
041205	WATER /SEWER FEES	6,825	6,075	6,825	7,508
043001	REPAIRS-STRUCTURAL	3,750	286	3,750	5,000
043002	REPAIRS-ELECTRICAL	1,575	4,878	1,890	5,000
043007	REPAIRS-ELEVATOR	6,750	6,033	6,750	6,750
043009	REPAIRS-PARKING CONTROL	5,000	912	5,000	6,000
043018	REPAIRS-EQUIPMENT	2,500	199	2,000	2,000
043024	REPAIRS-VEHICLE	2,500	895	2,500	4,000
043032	GENERATOR MAINTENANCE	2,666	265	2,666	2,666
062001	OFFICE SUPPLIES	200	-	200	200
064001	JANITORIAL SUPPLIES	2,750	2,878	3,000	5,000
068003	PROTECTIVE CLOTHING	6,850	-	3,450	3,450
068016	MATERIALS	12,625	33,043	12,625	13,888
074001	EQUIPMENT	1,600	4,664	2,000	2,000
	TOTAL	**574,440**	**618,866**	**601,022**	**614,217**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
PARKING ENFORCEMENT					
17-752-541-33-100-423					
011001	REGULAR SALARIES	224,828	212,589	230,635	239,339
012001	PART TIME SALARIES	195,218	96,882	191,962	235,203
014041	OVERTIME	4,000	1,527	4,000	4,000
022001	SOCIAL SECURITY	26,291	18,619	26,449	29,670
022501	MEDICARE	6,149	4,355	6,186	6,939
023001	RETIREMENT	30,960	28,911	29,916	31,026
034103	TELEPHONE	420	384	420	420
034206	SOFTWARE-ANNUAL MAINT	67,920	67,920	45,420	45,420
039001	PROFESSIONAL SERVICES	-	10,304	15,600	15,600
043018	REPAIRS-EQUIPMENT	2,625	-	2,500	3,000
043024	REPAIRS-VEHICLE	1,969	993	1,969	1,000
061002	MISCELLANEOUS SUPPLIES	-	162	-	-
062005	PRINTING SUPPLIES	5,250	3,931	6,000	8,000
062501	POSTAGE	18,750	8,327	18,750	18,750
068001	CLOTHING ALLOWANCE	-	-	-	700
068003	PROTECTIVE CLOTHING	6,484	1,342	5,375	6,075
074001	EQUIPMENT	2,250	1,860	2,450	3,750
	TOTAL	**593,114**	**458,106**	**587,632**	**648,892**
PARKING METER OPERATION					
17-752-542-33-100-423					
011001	REGULAR SALARIES	91,753	84,846	92,624	97,792
014041	OVERTIME	5,000	2,096	5,850	6,500
018030	STIPEND	-	-	-	2,000
022001	SOCIAL SECURITY	5,999	5,671	6,105	6,590
022501	MEDICARE	1,403	1,326	1,428	1,541
023001	RETIREMENT	13,091	12,305	12,555	13,297
034206	SOFTWARE-ANNUAL MAINT	58,612	55,454	53,467	53,827
034210	METER-TRANSACTION FEE	191,079	181,647	238,934	269,975
043018	REPAIRS-EQUIPMENT	500	11,376	500	1,000
043020	REPAIRS-PARKING METERS	15,750	22,154	20,000	15,000
043024	REPAIRS-VEHICLE	1,000	290	2,500	2,500
062020	METER-SUPPLIES	2,100	394	2,100	3,000
068001	CLOTHING ALLOWANCE	-	-	-	700
068003	PROTECTIVE CLOTHING	925	275	925	300
068023	MATERIALS-PRK MTR INSTALL	2,100	794	2,100	2,100
074001	EQUIPMENT	1,575	381	1,575	1,575
	TOTAL	**390,887**	**379,010**	**440,663**	**477,697**
PARKING COLLECTION					
17-752-543-33-100-423					
011001	REGULAR SALARIES	199,185	200,768	220,118	240,817
014041	OVERTIME	-	295	1,000	500
022001	SOCIAL SECURITY	12,349	12,168	13,709	14,962
022501	MEDICARE	2,888	2,846	3,206	3,499
023001	RETIREMENT	26,950	28,075	28,193	30,768
034103	TELEPHONE	840	782	840	840
044006	PRINTING LEASE/MAINT	1,575	2,319	1,894	1,894
055050	PRINTING	525	-	-	-
062001	OFFICE SUPPLIES	1,365	295	1,500	1,500
062010	COPYING SUPPLIES	210	-	210	210
062501	POSTAGE	1,260	-	-	-
068001	CLOTHING ALLOWANCE	-	-	-	700
068003	PROTECTIVE CLOTHING	-	-	-	300
	TOTAL	**247,147**	**247,548**	**270,670**	**295,990**

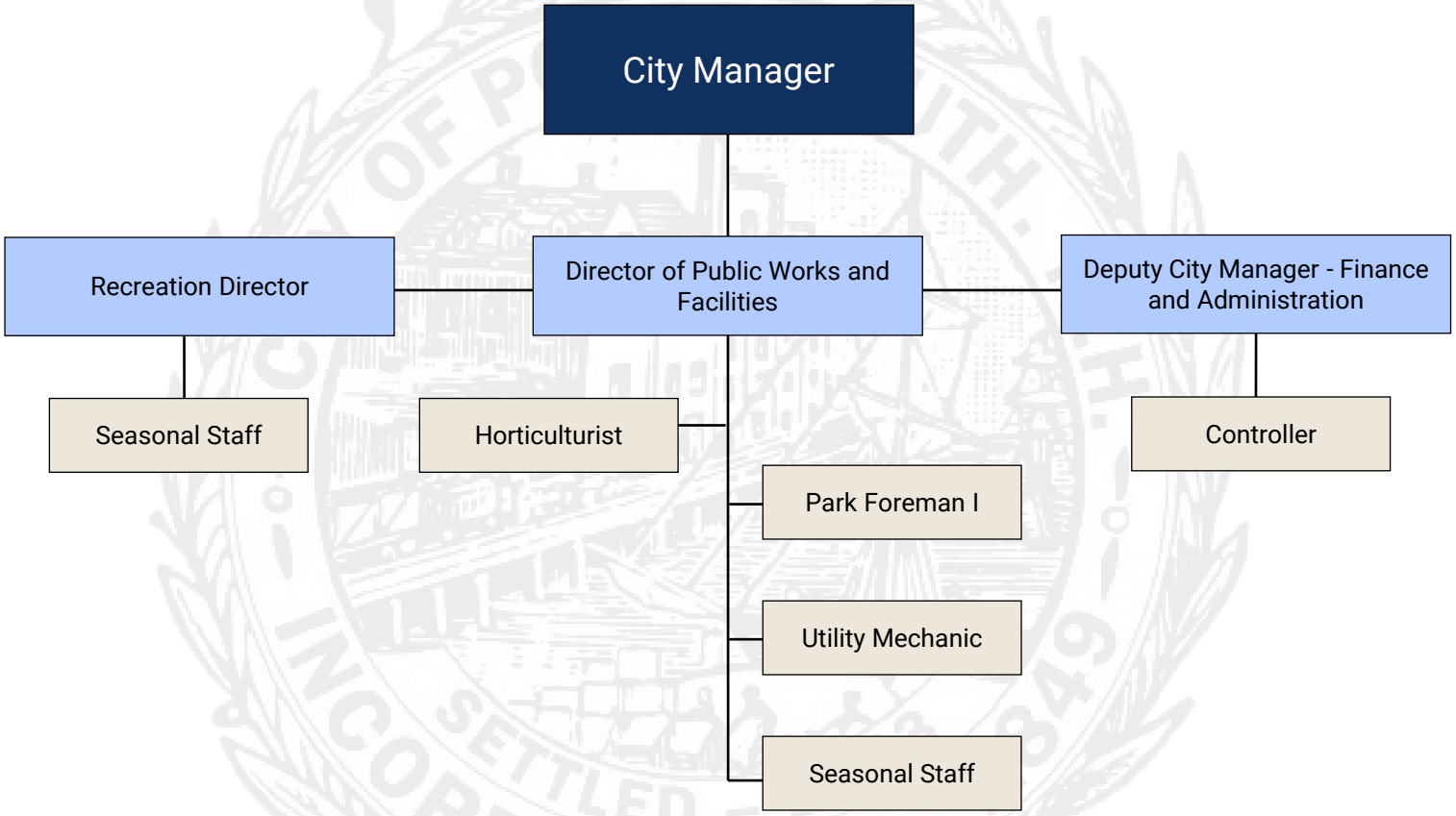
PARKING ADMINISTRATION
17-752-610-33-100-423

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
011001	REGULAR SALARIES	705,709	686,482	613,595	733,416
011061	INSURANCE REIMBURSEMENT	4,200	7,283	10,500	8,900
011064	COLL BARG CONTINGENCY	-	-	56,275	39,238
012001	PART TIME SALARIES	92,500	94,576	118,667	119,674
014041	OVERTIME	21,000	24,400	21,000	22,000
015001	LONGEVITY	13,635	13,812	14,685	17,370
018030	STIPEND	-	-	-	2,000
021001	INSURANCE-HEALTH	569,000	455,245	584,500	566,776
021101	INSURANCE-DENTAL	36,400	30,409	38,000	34,484
021501	INSURANCE-LIFE	3,665	2,706	3,659	3,918
021701	INSURANCE-LTD	6,689	5,831	6,672	7,146
022001	SOCIAL SECURITY	51,897	49,796	48,264	56,008
022501	MEDICARE	12,137	11,646	11,287	13,099
023001	RETIREMENT	100,737	97,344	82,783	98,659
026002	INSURANCE-WORKERS COMP	45,617	45,617	57,039	63,893
030101	PROF SERVICES-AUDIT	5,500	5,498	5,750	6,000
034103	TELEPHONE	2,198	1,442	1,500	1,500
034104	CELLULAR PHONES	13,000	11,540	13,000	10,000
034204	OUTSIDE IT SUPPORT	2,100	-	2,100	2,100
034206	SOFTWARE-ANNUAL MAINT	55,601	54,667	78,919	78,913
035002	PROF SERV- SUBSTANCE TEST	1,050	561	500	500
039001	PROFESSIONAL SERVICES	22,500	20,998	22,500	27,500
039026	POLICE SERVICES DOWNTOWN	60,000	60,000	60,000	60,000
041002	ELECTRICITY	18,300	14,758	41,548	25,096
043024	REPAIRS-VEHICLE	3,750	9,315	2,500	2,500
044006	PRINTING LEASE/MAINT	1,365	1,748	1,365	1,365
048001	PROPERTY INS-DEDUCTIBLES	3,150	5,000	3,000	3,000
048002	PROPERTY INSURANCE	50,986	50,986	52,054	74,331
053001	ADVERTISING	1,575	-	1,575	1,575
054050	TRAINING	1,260	6,873	13,500	13,500
056001	DUES PROFESSIONAL ORGANIZ	840	(96)	840	840
057101	TRAVEL AND CONFERENCE	750	924	750	750
057102	TRAVEL REIMBURSEMENT	3,000	1,574	3,000	3,000
061002	MISCELLANEOUS SUPPLIES	750	465	750	750
061003	MEETING SUPPLIES	-	-	-	500
062001	OFFICE SUPPLIES	3,150	3,398	3,150	3,150
062501	POSTAGE	1,200	2,158	2,460	2,460
063501	GASOLINE	37,635	36,044	34,100	46,335
068001	CLOTHING ALLOWANCE	-	-	-	700
068003	PROTECTIVE CLOTHING	1,260	308	1,375	750
074001	EQUIPMENT	525	-	525	525
081150	REFUNDS	2,000	-	2,000	2,000
091007	TRANSFER-PRESCOTT PARK	60,000	60,000	60,000	60,000
091011	TRANSFER PARKING-RECYCLIN	100,000	100,000	100,000	100,000
099006	COPIER LEASE	-	-	-	-
	TOTAL	**2,116,631**	**1,973,308**	**2,175,687**	**2,316,221**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
ENGINEERING					
17-752-620-33-100-423					
011001	REGULAR SALARIES	266,534	280,546	278,357	262,578
012001	PART TIME SALARIES	11,400	3,876	12,160	12,160
014041	OVERTIME	-	1,059	1,000	-
022001	SOCIAL SECURITY	17,232	17,012	18,074	17,034
022501	MEDICARE	4,030	3,979	4,227	3,984
023001	RETIREMENT	36,062	38,036	35,618	33,479
034204	OUTSIDE IT SUPPORT	2,000	-	2,000	2,000
034206	SOFTWARE-ANNUAL MAINT	600	640	640	20,130
034220	TRAFFIC SIGNAL OPS	15,150	1,827	15,150	17,670
039001	PROFESSIONAL SERVICES	40,000	5,000	40,000	25,000
039006	PROF/SERVICES-SECURITY	1,000	-	1,000	1,000
039075	TRAFFIC LINE MARKING	43,290	35,116	26,667	29,367
043003	REPAIRS-TRAFFIC SIGNS	3,996	5,438	7,992	8,000
043018	REPAIRS-EQUIPMENT	5,000	4,595	4,000	1,000
043024	REPAIRS-VEHICLE	3,500	379	4,000	4,000
054050	TRAINING	750	1,023	750	750
056001	DUES PROFESSIONAL ORGANIZ	1,140	1,005	900	900
057101	TRAVEL AND CONFERENCE	1,000	-	1,000	1,000
067001	BOOKS & PERIODICALS	890	478	890	750
068003	PROTECTIVE CLOTHING	1,354	-	1,354	1,354
068021	MATERIALS-TRAFFIC SIGNS	9,990	11,647	31,000	21,000
074001	EQUIPMENT	56,000	149,758	61,000	57,000
	TOTAL	**520,918**	**561,413**	**547,779**	**520,156**
NEIGHBORHOOD PARKING PROGRAM					
17-752-538-51-100-423					
068016	MATERIALS	-	(38)	-	-
	TOTAL	**-**	**(38)**	**-**	**-**
PUBLIC TRANSPORTATION					
17-752-544-33-100-423					
073030	DOWNTOWN LOOP	33,824	-	38,898	42,787
079028	BUS SHELTER/KIOSK	5,000	-	5,000	5,000
081006	COAST DUES	534,111	530,634	585,248	623,222
087014	SENIOR TRANSPORT	244,847	244,847	281,644	327,248
	TOTAL	**817,782**	**775,481**	**910,790**	**998,257**
DOWNTOWN OPERATIONS					
17-752-640-42-100-420					
011001	REGULAR SALARIES	214,347	231,707	221,727	220,998
014041	OVERTIME	20,000	17,497	20,000	20,000
018030	STIPEND	-	-	-	4,000
022001	SOCIAL SECURITY	14,530	14,897	14,987	15,190
022501	MEDICARE	3,398	3,484	3,505	3,552
023001	RETIREMENT	31,707	33,677	30,820	30,727
039200	SNOW REMOVAL	-	-	300,000	-
039201	SNOW REMOVAL-TRAN TO DPW	300,000	300,000	-	300,000
043018	REPAIRS-EQUIPMENT	37,500	7,908	18,000	18,000
043024	REPAIRS-VEHICLE	11,625	2,171	9,500	9,500
064001	JANITORIAL SUPPLIES	4,000	2,562	4,000	4,000
068003	PROTECTIVE CLOTHING	3,700	536	3,700	3,700
068016	MATERIALS	6,000	4,079	6,000	6,000
068018	MATERIALS-MARKET SQUARE	-	-	20,000	20,000
074001	EQUIPMENT	2,500	983	2,500	2,500
	TOTAL	**649,307**	**619,501**	**654,739**	**658,167**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
DEBT SERVICE					
17-752-302-51-100-447					
092101	FINANCING FEES ON DEBT	-	6,585	10,000	-
098001	PRINCIPAL-BONDED DEBT	1,375,000	1,375,000	1,420,000	1,545,000
098010	PROJECTED NEW BOND PAYMNT	-	-	112,500	-
098102	INTEREST-BONDED DEBT	957,263	957,263	888,513	870,691
	TOTAL	**2,332,263**	**2,338,848**	**2,431,013**	**2,415,691**
CONTINGENCY					
17-752-310-51-100-423					
039033	FIRE SERVICES	25,000	25,000	25,000	25,000
051901	STUDENT TRANSPORTATION	50,000	50,000	50,000	50,000
099008	PARKING LOT LEASES	22,500	29,250	35,000	41,000
	TOTAL	**97,500**	**104,250**	**110,000**	**116,000**
CAPITAL PROJECTS					
17-752-795-00-100-452					
073070	BIKE/PED MASTER PLAN	50,000	50,000	50,000	50,000
073118	TRAFFIC CALMING	50,000	50,000	50,000	50,000
074100	EV CHARGING STATION	50,000	50,000	50,000	50,000
076001	VEHICLES-PW	390,000	390,000	390,000	390,000
079038	HANOVER PARKING GARAGE	1,000,000	1,000,000	-	-
079039	MULTI SPACE METER	50,000	50,000	50,000	50,000
079057	PAVING PARKING LOTS	-	-	150,000	150,000
079125	PARK GARAGE/PUBLIC TRANSP	-	-	-	150,000
	TOTAL	**1,590,000**	**1,590,000**	**740,000**	**890,000**
Total Parking & Transportation		**10,448,774**	**10,124,035**	**10,016,449**	**10,542,929**

Department of Public Works
Prescott Park Division
(Special Revenue Fund)



Prescott Park Oversight and Care

Prescott Park is overseen by the City Manager with funding provided by the Trustees of the Trust Funds as well as the City of Portsmouth. Care and maintenance of the Park is overseen by the Director of Public Works and Facilities while the financial well-being of the Park is under the auspices of the Finance Department. The Park's docks are staffed by the Recreation Department's seasonal staffing.

Department Mission

To underwrite the operations required for the upkeep and administration of Prescott Park, which is within the management control of the City Manager. This work is carried out in accordance with the terms of the Josie F. Prescott Trust and related revenue sources, the deeds for the Park land, and directives of the Portsmouth City Council.

Prescott Park

Services Overview

- Maintenance of Park Grounds
- Maintenance of Park Facilities
- Docking Services
- Stewardship of Historic Resources
- Permitting and Scheduling of Special Events
- Administration of Park License Agreements
- Capital Planning and Project Management

Did you know?

- Prescott Park staff provide guided garden tours for residents and visitors throughout the summer season, offering educational opportunities that highlight the Park's horticultural features and historic landscape?

Department Budget Comments

The FY27 proposed budget for Prescott Park is $636,457. This represents an increase of $26,686 or 4.38% from the FY26 budget. The net increase in this budget is due to contractual obligations.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
SALARIES	239,779	226,830	245,959	259,586
PART-TIME SALARIES	66,120	68,923	64,600	65,740
OVERTIME	8,000	9,628	8,000	8,000
LONGEVITY	2,256	2,257	2,307	2,704
RETIREMENT	33,830	32,592	32,674	35,355
HEALTH & DENTAL INSURANCE	47,100	47,019	51,200	56,712
WORKERS COMP	4,511	4,511	6,510	8,736
COLLECTIVE BARGAINING CONTINGENCY	-	-	6,375	7,000
OTHER BENEFITS	24,185	22,993	24,546	26,241
Contractual Obligations	*425,781*	*414,754*	*442,171*	*470,074*
CONTRACTED SERVICES	16,000	13,247	16,000	16,000
TRAINING	625	374	625	500
GARDEN SUPPLIES	65,000	54,362	65,000	65,000
REPAIRS AND MAINTENANCE	31,500	43,509	26,470	25,000
UTILITIES	31,204	29,752	32,958	33,000
GASOLINE	1,232	704	1,820	1,240
PROPERTY INSURANCE	2,992	2,922	3,571	6,125
OTHER OPERATING	20,196	16,691	21,156	19,518
Other Operating	*168,749*	*161,561*	*167,600*	*166,383*
TOTAL	594,530	576,315	609,771	636,457

Budget Summary of Revenues

	PRESCOTT TRUST	MARINE MNT TRUST	PORTSMOUTH GENERAL FUND	TOTAL
Donations	-	-	4,000	4,000
Weddings	-	-	5,000	5,000
License Agreements	-	-	32,594	32,594
Misc Revenues	-	-	2,000	2,000
Transfer - General Fund	-	-	284,463	284,463
Transfer - Parking & Transportation	-	-	60,000	60,000
Transfer - Josie Prescott Trust	222,400	-	-	222,400
Transfer - Marine Maintenance Trust	-	26,000	-	26,000
TOTAL	222,400	26,000	388,057	636,457

Budget Expenditure Breakdown

	PRESCOTT TRUST	MARINE MNT TRUST	PORTSMOUTH GENERAL FUND	TOTAL
SALARIES	18,648	-	240,938	259,586
PART-TIME SALARIES	23,855	17,100	24,785	65,740
OVERTIME	-	-	8,000	8,000
LONGEVITY	114	-	2,590	2,704
RETIREMENT	3,285	-	32,070	35,355
HEALTH & DENTAL INSURANCE	-	-	56,712	56,712
WORKERS' COMPENSATION	8,736	-	-	8,736
COLLECTIVE BARGAINING CONTINGENCY	7,000	-	-	7,000
OTHER BENEFITS	1,971	1,308	22,962	26,241
Contractual Obligations	*63,609*	*18,408*	*388,057*	*470,074*
CONTRACTED SERVICES	16,000	-	-	16,000
GARDEN SUPPLIES	65,000	-	-	65,000
REPAIRS AND MAINTENANCE	25,000	-	-	25,000
UTILITIES	30,356	2,644	-	33,000
GASOLINE	1,240	-	-	1,240
PROPERTY INSURANCE	6,125	-	-	6,125
OTHER OPERATING	15,070	4,948	-	20,018
Other Operating	*158,791*	*7,592*	*-*	*166,383*
TOTAL	222,400	26,000	388,057	636,457

Programs and Services

Park Maintenance and Facility Management



Prescott Park encompasses over 10 acres of valuable green space, offering public access to the Piscataqua River. The Park features a variety of cherished landscapes and historic structures, including the Prescott Formal Garden, Four Tree Island, multiple docks and wooden piers extending into the river, vibrant flower gardens, and expansive open lawn areas. Additionally, essential infrastructure such as seawalls and fencing contributes to the Park's structural integrity. A dedicated team,

including a full-time Horticulturist, Park Foreman, Utility Mechanic, and seasonal staff, ensures the upkeep of all Park facilities and landscapes.



Event Coordination and Permitting

Beyond the operations of resident nonprofit organizations, Prescott Park hosts a diverse array of special events and permitted activities. These include programs such as Yoga in the Park, the Fairy House Tour, and formal gatherings in the Public Forum area. Event permissions and permits are managed through the City Manager's Office to ensure coordination and compliance with City regulations.



Docking Services

Prescott Park provides two docking facilities, North and South Docks, available for public use. These docks accommodate seasonal boaters, hourly rentals, and overnight docking for transient visitors. Additionally, select dock slips are designated for visiting vessels that offer public programs or services, enhancing the park's maritime accessibility.

Administration, Capital Planning, and Project Management

In addition to routine Park maintenance, the administration oversees Park license agreements, policy enforcement, and service management. Strategic planning for significant capital improvements is also a key responsibility, guided by the Prescott Park Master Plan, adopted by the City Council in 2017. This plan ensures long-term investments and enhancements that preserve and improve the Park's facilities and public offerings.

Goals and Objectives

Goal #1: To ensure Prescott Park is available for park and recreational purposes.

Objective(s)

- Operate the Park in a manner that guarantees access by the public for parks and recreational purposes
- Ensure compliance with deed restrictions, City ordinances, and Park policies
- Administer agreements and monitor the programming and services of Park licensees
- Communicate with residents, Park users, Park visitors, and others about Park activities, operations, future planning, and other issues

Timeline

- Ongoing

Performance Measurement(s)

Park Reservations

	2024	2025	2026 (Est)	2027 (Est)
Weddings	18	8	30	40

Four Tree Island (Large Grill Reservation)	121	41	62	75

Citywide Goal(s) Addressed

- City Services – Deliver services and programs with courtesy, professionalism, and efficiency
- Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Personnel Summary

Positions Full Time	FY25	FY26	FY27
Controller	0.15	0.15	0.15
Horticulturalist	1.00	1.00	1.00
Park Foreman I	1.00	1.00	1.00
Utility Mechanic	1.00	1.00	1.00
Totals Full Time	**3.15**	**3.15**	**3.15**
Positions Part-Time	**FY25**	**FY26**	**FY26**
Seasonal part-time positions vary throughout the year.			
Totals Part Time	**-**	**-**	**-**

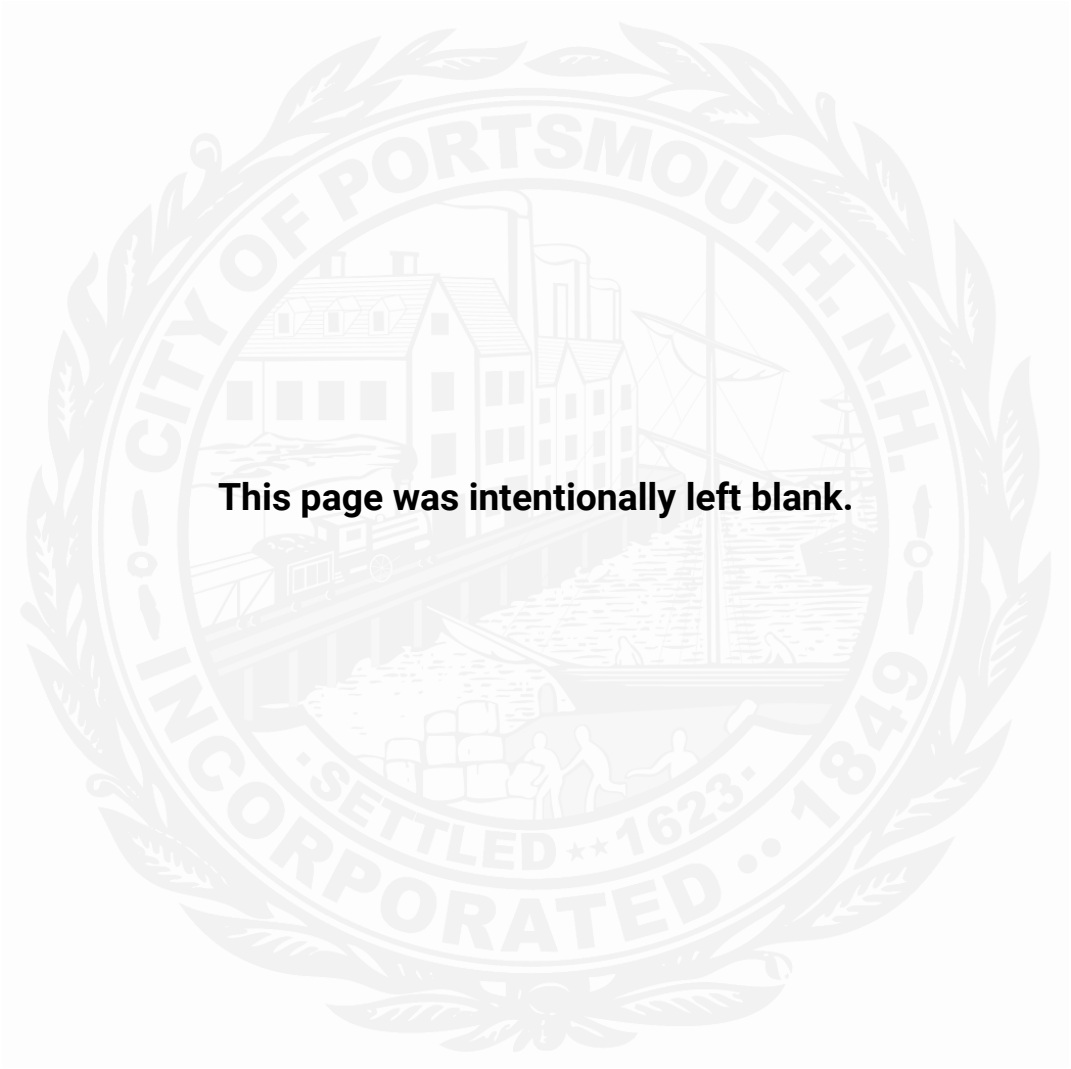
FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP		POSITION	SALARY
PRESCOTT PARK				
ADMINISTRATION				
PMA GRADE 20	G	③	CONTROLLER/ENTERPRISE ACCOUNTANT	18,363
			EDUCATION STIPENDS	285
			TOTAL ADMINISTRATION FULL TIME	**18,648**
BUILDING/GROUNDS				
SMA GRADE 14	F		FOREMAN II	90,361
PMA GRADE 14	E		HORTICULTURIST	89,160
1386A GRADE 7	G		UTILITY MECHANIC	59,519
			EDUCATION STIPENDS	1,898
			TOTAL BUILDING/GROUNDS FULL TIME	**240,938**
			PT - SEASONAL LABORER - PRESCOTT PARK BUILDINGS/GROUNDS	12,160
			PT - SEASONAL LABORER - PRESCOTT PARK BUILDINGS/GROUNDS	12,160
			PT - SEASONAL HORITCULTURE INTERN - PRESCOTT PARK BUILDINGS/GROUND	12,160
			PT - SEASONAL HORITCULTURE INTERN - PRESCOTT PARK BUILDINGS/GROUND	12,160
			TOTAL BUILDING/GROUNDS PART TIME	**48,640**
			PT - SEASONAL - PRESCOTT PARK BOAT DOCKS	17,100
			TOTAL BOAT DOCKS PART TIME	**17,100**
			TOTAL FULL TIME	**259,586**
			TOTAL PART TIME	**65,740**
			TOTAL DEPARTMENT	**325,326**

FOR TOTAL SALARY, PLEASE SEE PERSONNEL SUMMARY SECTION OF THE BUDGET

③ 85% FINANCE, 15% PRESCOTT PARK

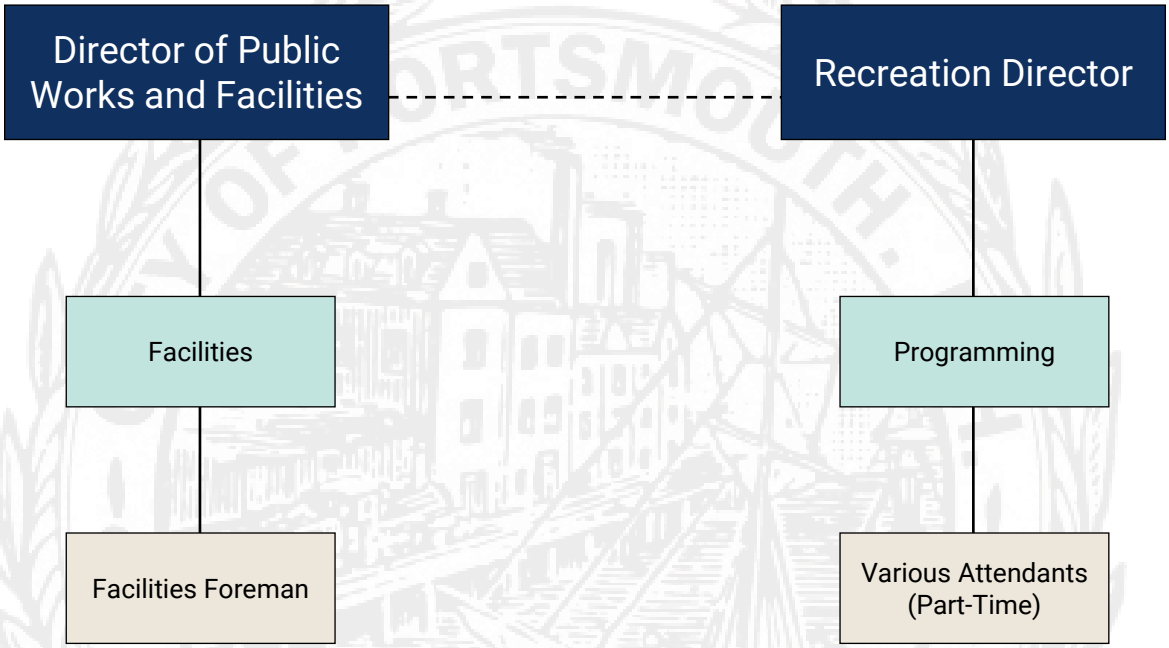
		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
PRESCOTT PARK					
ADMINISTRATION					
84-751-610-51-133-439					
011064	COLL BARG CONTINGENCY	-	-	6,375	7,000
011001	REGULAR SALARIES	17,600	17,600	17,600	18,648
015001	LONGEVITY	107	107	107	114
022001	SOCIAL SECURITY	1,098	1,060	1,098	1,597
022501	MEDICARE	257	248	257	374
023001	RETIREMENT	2,396	2,396	2,258	3,285
034003	CREDIT CARD CHARGE	-	126	-	-
034103	TELEPHONE	1,320	506	1,320	1,320
062001	OFFICE SUPPLIES	250	273	250	250
	TOTAL	23,028	22,315	29,265	32,588
PARKS BUILDINGS & GROUNDS OPERATIONS					
84-751-624-51-133-439					
011001	REGULAR SALARIES	222,179	209,231	228,359	240,938
012001	PART TIME SALARIES	50,160	55,259	48,640	48,640
014041	OVERTIME	8,000	9,628	8,000	8,000
015001	LONGEVITY	2,149	2,149	2,200	2,590
021001	INSURANCE-HEALTH	43,300	43,250	47,200	52,392
021101	INSURANCE-DENTAL	3,800	3,768	4,000	4,320
022001	SOCIAL SECURITY	17,514	16,728	17,806	18,610
022501	MEDICARE	4,096	3,912	4,164	4,352
023001	RETIREMENT	31,434	30,197	30,416	32,070
026002	INSURANCE-WORKERS COMP	4,511	4,511	6,510	8,736
039001	PROFESSIONAL SERVICES	16,000	13,247	16,000	16,000
041002	ELECTRICITY	5,900	6,820	7,293	7,596
041101	NATURAL GAS	3,260	2,564	3,582	2,760
041205	WATER /SEWER FEES	20,500	16,192	20,500	20,000
043001	REPAIRS-STRUCTURAL	26,500	42,059	21,470	20,000
043002	REPAIRS-ELECTRICAL	3,000	1,450	3,000	3,000
043018	REPAIRS-EQUIPMENT	2,000	-	2,000	2,000
048002	PROPERTY INSURANCE	2,992	2,922	3,571	6,125
054050	TRAINING	625	374	625	500
061002	MISCELLANEOUS SUPPLIES	9,750	7,733	9,750	10,000
062019	GARDENING SUPPLIES	65,000	54,362	65,000	65,000
063501	GASOLINE	1,232	704	1,820	1,240
068003	PROTECTIVE CLOTHING	2,600	2,579	2,600	3,000
	TOTAL	546,502	529,639	554,506	577,869
BOAT DOCKS					
84-785-755-00-133-439					
012001	PART TIME SALARIES	15,960	13,664	15,960	17,100
022001	SOCIAL SECURITY	990	847	990	1,060
022501	MEDICARE	230	198	231	248
034103	TELEPHONE	900	99	900	700
041002	ELECTRICITY	1,144	907	1,144	1,344
041205	WATER /SEWER FEES	400	3,269	439	1,300
074002	IT EQUIPMENT	5,376	5,376	6,336	4,248
	TOTAL	25,000	24,360	26,000	26,000
TOTAL PRESCOTT PARK		**594,530**	**576,315**	**609,771**	**636,457**



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Community Campus

(Special Revenue Fund)



Department Mission

To support current nonprofit tenants and provide recreation and wellness opportunities for the entire community and Seacoast Region.

Community Campus

Services Overview

- Recreation and after-school services
- Support local non-profit tenants and their participants
- Educational Services

Did you know?

- Did you know that the Community Campus property is home to the turf field complex, indoor and outdoor pickleball courts, and a newly renovated gymnasium?

Department Budget Comments

The FY27 proposed budget for the Community Campus is $998,156. This represents an increase of $34,023 or 3.53% from the FY26 budget. The net increase in this budget is due to contractual obligations.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
Community Campus				
OPERATING				
SALARIES	89,723	88,364	93,624	101,166
PART-TIME SALARIES	58,500	53,981	58,500	58,500
OVERTIME	15,000	6,258	15,000	15,000
RETIREMENT	14,169	12,778	13,850	14,811
HEALTH INSURANCE	10,820	10,812	11,800	13,098
DENTAL INSURANCE	604	603	640	692
WORKERS COMPENSATION	1,636	1,636	2,425	-
LIFE AND DISABLITY	374	342	389	429
PROPERTY & LIABLITY	7,611	7,610	7,605	12,409
OTHER BENEFITS	12,486	11,238	12,785	13,361
COLLECTIVE BARGAINING CONTINGENCY	-	-	4,600	-
UTILITIES	357,500	280,252	335,200	336,680
CONTRACTED SERVICES	178,831	182,387	220,400	250,500
OTHER OPERATING	189,833	206,151	187,315	181,510
TOTAL	937,087	862,410	964,133	998,156

Budget Summary of Revenues

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
Transfer - General Fund	476,443	465,355	470,911	491,187
Transfer - School Department Utilities	35,000	35,000	35,000	35,000
Rental Income/Other Revenue	446,024	436,732	458,222	471,969
TOTAL	957,467	937,087	964,133	998,156

Programs and Services

Recreation and Afterschool Services

- Dedicated program space for Recreation Department programs, events, and activities
- A.C.E. Afterschool Program
- Organized youth and adult sports leagues
- Vacation week and summer programs and camps for grades K-8
- Preschool music and arts

Support Local Non-Profit Tenants

- Shared programming
- Food services

Educational Services

- Home of the Robert J. Lister Academy (alternative High School program)



Goals and Objectives

Goal #1: Provide affordable, diversified, year-round activities for residents and others.

Objective(s)

- Provide year-round recreational programs serving the varying needs of Portsmouth's residents, regardless of age, sex, race, or income level
- Provide activities for different periods of free time for those not working in the traditional 9-5 setting
- Provide activities of a progressive nature so participants, from beginner to advanced, can be accommodated and satisfied
- Create a balanced program that addresses the needs of all users, athletic activities, and non-athletic activities

Timeline

- Ongoing

Performance Measurement(s)

	2025	2026 (Est)	2027 (Est)
Number of Programs Provided at Community Campus	85	101	107

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
- Organizational Goals Addressed:
  - City Services – Delivery services and programs with courtesy, professionalism, and efficiency

Goal #2: Work with non-profit tenants to refine partnerships and offer new opportunities for those in need of services.

Objective(s)

- Work with different organizations to learn what strengths each can bring to the Campus in relation to the City and Recreation Department
- Hold quarterly tenant meetings to better understand ways the City can support them and their clients while at the Campus

Timeline

- Ongoing

Performance Measurement(s)

	2025	2026 (Est)	2027 (Est)
Tenant Meetings Held	6	6	4

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #3: Provide space to local agencies, non-profits, and residents.

Objective(s)

- Host a variety of meetings and events in support of non-profit organizations
- Communicate availability for use to residents, policy makers, and City staff

Timeline

- Ongoing

Performance Measurement(s)

	2025	2026 (Est)	2027 (Est)
Number of public meetings held	32	44	58

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Personnel Summary			
Positions Full Time	**FY25**	**FY26**	**FY27**
Facilities Foreman	1.00	1.00	1.00
Totals Full Time	**1.00**	**1.00**	**1.00**
Positions Part-Time	**FY25**	**FY26**	**FY27**
Additional Part Time Hours as needed			
Totals Part Time	**-**	**-**	**-**

FY27 BUDGETED POSITION AND SALARY DETAIL

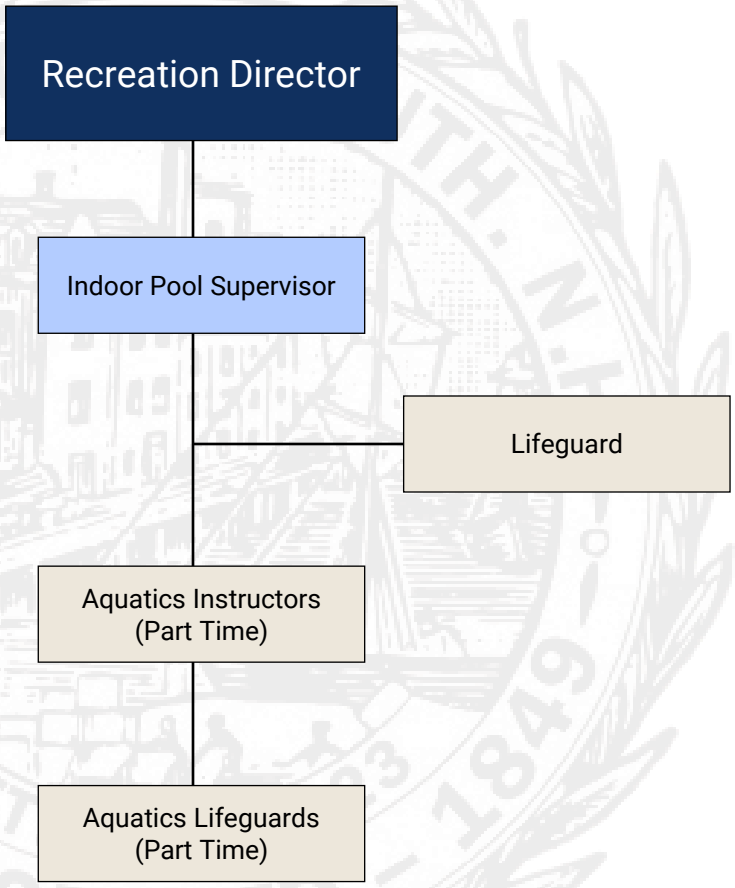
		POSITION	SALARY
COMMUNITY CAMPUS			
SMA GRADE 14	E	FOREMAN II	89,466
		ON CALL	11,700
		TOTAL FULL TIME	**101,166**
		ADDITIONAL PART-TIME HOURS AS NEEDED	58,500
		TOTAL PART TIME	**58,500**
		TOTAL DEPARTMENT	**159,666**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
Community Campus					
12-751-610-51-134-419 - Administration					
011064	COLL BARG CONTINGENCY	-	-	4,600	-
021001	INSURANCE-HEALTH	10,820	10,812	11,800	13,098
021101	INSURANCE-DENTAL	604	603	640	692
021501	INSURANCE-LIFE	132	103	135	149
021601	INSURANCE-DISABILITY	242	239	254	280
026002	INSURANCE-WORKERS COMP	1,636	1,636	2,425	-
034003	CREDIT CARD CHARGE	-	356	-	-
034103	TELEPHONE	1,700	2,025	2,000	2,100
048002	PROPERTY INSURANCE	7,611	7,610	7,605	12,409
062001	OFFICE SUPPLIES	250	121	50	50
	TOTAL	**22,995**	**23,506**	**29,509**	**28,778**
12-751-630-51-134-407 - Facilities					
011001	REGULAR SALARIES	89,723	88,364	93,624	101,166
014041	OVERTIME	15,000	6,258	15,000	15,000
018030	STIPEND	-	-	-	-
022001	SOCIAL SECURITY	6,493	5,761	6,735	7,202
022501	MEDICARE	1,518	1,347	1,575	1,684
023001	RETIREMENT	14,169	12,778	13,850	14,811
031001	PROF SERVICES-ENERGY CONT	10,583	32,082	15,000	12,000
034104	CELLULAR PHONES	540	512	540	560
039001	PROFESSIONAL SERVICES	118,248	116,588	175,400	203,500
039200	SNOW REMOVAL	50,000	33,717	30,000	35,000
041002	ELECTRICITY	189,000	171,592	188,600	183,100
041101	NATURAL GAS	143,500	79,790	114,600	110,100
041205	WATER /SEWER FEES	25,000	28,870	27,000	33,480
041302	MSW DISPOSAL	-	-	5,000	10,000
043001	REPAIRS-STRUCTURAL	6,180	3,414	6,000	6,000
043002	REPAIRS-ELECTRICAL	14,200	4,224	12,000	10,000
043004	REPAIRS-PLUMBING	2,025	13,361	4,000	6,000
043007	REPAIRS-ELEVATOR	4,740	4,680	5,000	1,500
043011	REPAIRS-SPRINKLER SYS	10,170	5,528	7,000	1,000
043018	REPAIRS-EQUIPMENT	3,700	5,321	1,500	1,000
043024	REPAIRS-VEHICLE	-	-	500	500
048001	PROPERTY INS-DEDUCTIBLES	2,000	1,000	2,000	2,000
061002	MISCELLANEOUS SUPPLIES	2,000	1,361	2,000	2,500
064001	JANITORIAL SUPPLIES	6,480	12,877	9,000	12,450
068003	PROTECTIVE CLOTHING	1,023	699	900	950
068005	MATERIALS-SAND AND SALT	700	-	700	700
068030	TOOLS	725	-	725	800
	TOTAL	**717,717**	**630,123**	**738,249**	**773,003**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
12-785-760-51-134-439 - Programs					
012001	PART TIME SALARIES	58,500	53,981	58,500	58,500
022001	SOCIAL SECURITY	3,627	3,347	3,627	3,627
022501	MEDICARE	848	783	848	848
039036	FOOD SERVICE	115,000	106,327	115,000	115,000
043018	REPAIRS-EQUIPMENT	9,000	7,045	9,000	9,000
044002	RENTAL OTHER EQUIPMENT	2,500	3,388	2,500	2,500
044006	PRINTING LEASE/MAINT	2,000	2,689	2,000	2,000
055050	PRINTING	200	-	200	200
061001	FIRST AID	200	71	200	200
061002	MISCELLANEOUS SUPPLIES	4,500	31,152	4,500	4,500
	TOTAL	**196,375**	**208,781**	**196,375**	**196,375**
Community Campus		**937,087**	**862,410**	**964,133**	**998,156**

Indoor Pool

(Special Revenue Fund)



Department Mission

To provide aquatic programming for all ages and abilities with a focus on water safety.

Indoor Pool

Services Overview

- Swim Lessons
- Lap & Open Swim
- Aquatic Fitness & Training Classes
- Swim Team Rentals

Did you know?

- Did you know that the Indoor pool is the home to the Portsmouth High School Clippers Swim Team?

Department Budget Comments

The FY27 proposed budget for the Indoor is $602,020. This represents an increase of $3,183 or 0.53% from the FY26 budget. The net increase in this budget is due to contractual obligations.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
INDOOR POOL				
SALARIES	140,813	141,248	143,860	153,417
PART-TIME SALARIES	205,000	164,937	190,000	175,000
LONGEVITY	358	358	358	380
RETIREMENT	19,236	19,189	18,515	19,737
HEALTH INSURANCE	40,007	22,822	33,400	33,400
DENTAL INSURANCE	3,165	1,762	2,450	2,450
WORKERS COMPENSATION	7,953	7,953	9,162	16,213
LIFE AND DISABILITY	565	406	640	640
PROPERTY & LIABILITY	4,855	4,855	5,067	7,454
OTHER BENEFITS	26,559	23,136	25,645	25,229
UTILITIES	94,000	108,590	98,000	101,200
OTHER OPERATING	59,000	43,533	51,400	55,900
COLLECTIVE BARGAINING	-	-	9,340	-
OPERATING	602,511	539,526	588,837	592,020
NON OPERATING				
CAPITAL	10,000	-	10,000	10,000
NON OPERATING	10,000	-	10,000	10,000
TOTAL	612,511	539,526	598,837	602,020

Budget Summary of Revenues

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
Transfer - General Fund	150,000	150,000	200,000	200,000
Use of Indoor Pool Fund Balance	-	-	45,511	35,020
Indoor Pool Memberships	291,992	102,850	110,000	110,000
Swim Lessons	71,085	205,522	200,000	200,000
Pool Rentals	71,230	43,600	43,000	43,000
Daily Pass	10,400	8,530	12,000	12,000
Merchandise/Other Revenue	1,544	2,393	2,000	2,000
TOTAL	596,251	512,895	612,511	602,020

Programs and Services

Swim Lessons

- Organized swim lessons for ages infant through senior
- Group lessons
- Over 2000+ participants per year
- Adult swim lesson program



Lap Swim

- Open swim times for all ages
- Over 700 annual members



Aquatic Fitness & Training Classes

- Multiple aquatic fitness classes and events
- Lifeguarding, babysitting, and CPR classes

Swim Team Rentals

- Rent facility to multiple Seacoast youth swim teams
- Practice and meet facility for PHS team and Great Bay Masters

Goals and Objectives

Goal #1: Provide affordable, diversified, year-round aquatic activities for residents and others.

Objective(s)

- Provide year-round aquatics programs serving the varying needs of Portsmouth's residents, regardless of age, sex, race, or income level
- Provide activities for different periods of free time to accommodate all families
- Provide activities of a progressive nature so participants, from beginner to advanced, can be accommodated and satisfied
- Create a balanced program between young and old, male and female, constant users and new participants

Timeline

- Ongoing

Performance Measurement(s)

	2025	2026 (Estimate)	2027 (Forecast)
Number of Swim Lesson Participants	1,953	2,000	2,050

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
- Organizational Goals Addressed:
  - City Services – Delivery services and programs with courtesy, professionalism, and efficiency

Goal #2: Satisfy the different tastes and interests of individuals and age groups, by engaging the community to give feedback and requests on programming.

Objective(s)

- Provide a safe and comfortable atmosphere for all patrons at the Pool
- Carry on an active public relations campaign and encourage individuals and groups to actively participate in the planning and control of the Pool programs

Timeline

- Ongoing

Performance Measurement(s)

	2025	2026 (Est)	2027 (Est)
Number of Different Aquatic Programs Offered	15	21	22

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - City Services – Delivery services and programs with courtesy, professionalism, and efficiency
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #3: Maintain professional integrity and quality leadership by seeking out competent employees and by involving the staff in training sessions, workshops, and other job-related training experiences.

Objective(s)

- Improve staff literacy and competence in all areas
- Improve inter-facility communications
- Incorporate new software programming to facilitate credit card payments and online registration

Timeline

- Ongoing

Performance Measurement(s)

	2025	2026 (Est)	2027 (Est)
Number of Staff Trainings	14	14	16

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life & community.
- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - City Services – Delivery services and programs with courtesy, professionalism, and efficiency

Personnel Summary

Positions Full Time	FY25	FY26	FY27
Pool Supervisor	1.00	1.00	1.00
Lifeguard	1.00	1.00	1.00
Totals Full Time	**2.00**	**2.00**	**2.00**
Positions Part-Time	**FY25**	**FY26**	**FY27**
Number of Part Time Lifeguards and Instructors vary throughout the year.			
Totals Part Time	**-**	**-**	**-**

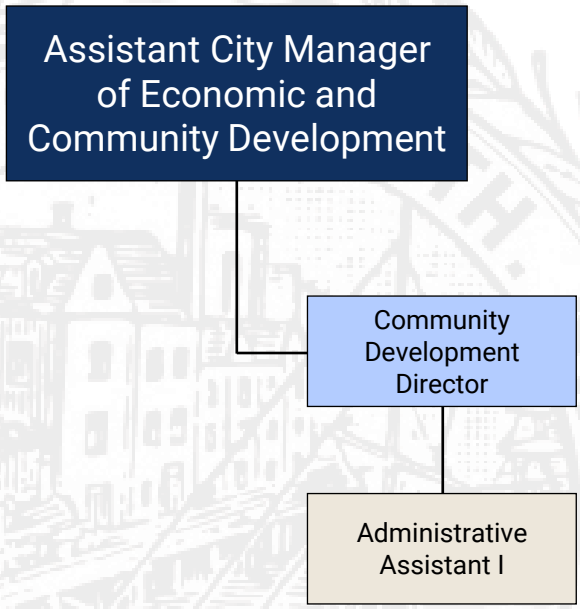
FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP	POSITION	SALARY
INDOOR POOL			
PMA GRADE 16	H	RECREATION SUPERVISOR II	102,901
1386A GRADE 6	9.5D/2.5E	LIFEGUARD	50,516
		TOTAL FULL TIME	**153,417**
		PART TIME LIFEGUARDS	115,000
		PART TIME INSTRUCTORS	60,000
		TOTAL PART TIME	**175,000**
		TOTAL DEPARTMENT	**328,417**

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
Indoor Pool					
09-785-730-23-192-439					
011001	REGULAR SALARIES	140,813	141,248	143,860	153,417
011064	COLL BARG CONTINGENCY	-	-	9,340	-
012001	PART TIME SALARIES	145,000	118,164	130,000	115,000
012002	PT INSTRUCTOR	60,000	46,774	60,000	60,000
014041	OVERTIME	1,000	736	1,000	1,000
015001	LONGEVITY	358	358	358	380
021001	INSURANCE-HEALTH	40,007	22,822	33,400	33,400
021101	INSURANCE-DENTAL	3,165	1,762	2,450	2,450
021501	INSURANCE-LIFE	200	130	225	225
021601	INSURANCE-DISABILITY	365	276	415	415
022001	SOCIAL SECURITY	21,525	18,751	20,784	20,447
022501	MEDICARE	5,034	4,385	4,861	4,782
023001	RETIREMENT	19,236	19,189	18,515	19,737
026002	INSURANCE-WORKERS COMP	7,953	7,953	9,162	16,213
034003	CREDIT CARD CHARGE	13,000	14,164	13,000	13,000
034103	TELEPHONE	4,000	2,003	4,000	4,000
041002	ELECTRICITY	28,000	35,791	30,000	30,000
041101	NATURAL GAS	26,000	36,713	28,000	28,000
041205	WATER /SEWER FEES	40,000	36,085	40,000	43,200
043014	REPAIRS-OTHER	9,100	-	-	-
043018	REPAIRS-EQUIPMENT	6,000	-	6,000	6,000
044006	PRINTING LEASE/MAINT	500	-	500	500
048002	PROPERTY INSURANCE	4,855	4,855	5,067	7,454
061001	FIRST AID	100	38	100	100
061002	MISCELLANEOUS SUPPLIES	7,000	7,099	7,000	7,000
061004	MERCHANDISE	-	5,242	-	-
062001	OFFICE SUPPLIES	1,500	458	1,500	1,000
063800	MATERIALS-CHEMICALS	17,000	14,528	17,000	22,000
067001	BOOKS & PERIODICALS	-	-	1,500	1,500
068002	CLOTHING	800	-	800	800
074001	EQUIPMENT	10,000	-	10,000	10,000
	TOTAL	**612,511**	**539,526**	**598,837**	**602,020**

Community Development Block Grant

(Special Revenue Fund)



Department Mission

To develop a viable urban community by providing decent housing, a suitable living environment, and expanded economic opportunity - principally for persons of low and moderate incomes living in Portsmouth.

Community Development Block Grant

Services Overview

- Administration of Portsmouth's U.S. Housing and Urban Development-funded Community Development Block Grant (CDBG) Annual Entitlement Program
- Public Services Agency Grant Program
- Public and Non-Profit Facilities/Infrastructure Improvement
- ADA Accessibility Removal of Architectural Barriers
- Administration of CDBG Disaster Relief Funds, if any
- Administration of the Home Town Program for First-Time Homebuyers (through Portsmouth Housing Endowment Fund)

Did you know?

- The Community Development (CD) Division has supported affordable housing and other community development projects in Portsmouth over the last 50+ years? Some recent projects include: Greater Seacoast Community Health Facility Improvements; Operation Blessing Boiler Upgrade and HVAC Repairs; Four Tree Island ADA Restrooms and Entry Accessibility Improvements; Connors Cottage Exterior Lift; Cross Roads House Energy Efficiency Upgrades; Betty's Dream Roof Rehabilitation; and many more.
- The Community Development Department administers the Community Development Block Grant (CDBG), a federal grant program established in 1974? CDBG has been a cornerstone of Portsmouth's commitment to its most vulnerable residents, supporting a wide array of community needs including affordable housing, infrastructure improvements, emergency housing and warming centers, medical and dental care, homelessness prevention, elderly support, at-risk youth programs, and mental health support services provided by local non-profits.
- Portsmouth's CDBG program has transformed neighborhoods throughout the City? One of them is Atlantic Heights, which utilized hundreds of thousands in federal community development block grant funds during the mid-1990s to build infrastructure like connective sidewalks and necessary water and sewer systems.
- From 1995 to 2026 (current) the City of Portsmouth funding awarded has totaled over $27.2 million to support safe, affordable housing, social services, infrastructure and public facility improvements, economic sustainability, and ADA accessibility activities that primarily benefit our community members earning extremely low- to moderate- incomes?

Department Budget Comments

The FY27 proposal for the Community Development Block Grant's Budget is $198,013. This represents an increase of $4,210 or 2.17% from the FY26 budget. The net increase of this budget is due to contractual obligations.

Budget Summary of Expenditures

	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
CDBG				
SALARIES	155,101	111,819	153,016	161,748
PART-TIME SALARIES	-	10,696	-	-
LONGEVITY	340	340	681	721
RETIREMENT	21,031	15,028	20,703	20,715
COLLECTIVE BARGAINING CONTINGENCY	-	-	5,255	-
OTHER FRINGE BENEFITS	11,891	8,460	11,748	12,429
OTHER OPERATING	2,600	1,797	2,400	2,400
TOTAL	190,963	148,141	193,803	198,013

Programs and Services



U.S. Housing and Urban Development-funded Community Development Block Grant (CDBG) – The primary purpose of the CDBG program is to develop viable communities by providing decent housing, suitable living environments, and expanding economic opportunities, principally for residents who earn low or moderate incomes. The City of Portsmouth receives and administers approximately $525,000 annually in CDBG entitlement funds. Additional CDBG funds may be made available to the City for disaster relief and urgent needs.

Housing, Public Facility and Accessibility Projects – A variety of housing rehabilitation and public facility projects may be funded through the Community Development Block Grant (CDBG) Program in neighborhoods or at facilities where a majority of residents earn low or moderate incomes as determined by the U.S. Census. Public facility projects include reconstruction of sidewalks and curbs, planting of street trees, installation of public lighting, and playground and park improvements. In addition, CDBG funding may be used to remove barriers to accessibility in public areas for persons who are physically disabled. Housing projects are limited to rehabilitation or sitework as CDBG funds may not be utilized for new housing construction.



Public Service Agency Grant Program – Capped Community Development Block Grant funds are provided on a competitive basis to local public service agencies that provide housing, health, and other services to residents of Portsmouth who earn low or moderate incomes. Program funds are used to support operating costs such as salaries and utilities, program costs, or to subsidize client service fees.

Home Town, First Time Homebuyers Program – This program is funded through the Portsmouth Housing Endowment Fund. It is a collaborative effort between the City of Portsmouth and Citizens Bank, N.A. (Portsmouth, NH) to provide homeownership opportunities to eligible Portsmouth households. Through this program, eligible Portsmouth households may receive downpayment assistance, closing cost assistance, and/or low interest secondary loan financing.

Goals and Objectives

Goal #1: Preserve, expand, and improve public services for residents who earn low or moderate incomes, and who require health, housing, childcare, and related services.

Objective(s)

- Administer the Community Development Block Grant (CDBG) funded Public Service Agency Grant Program for social service agencies in accordance with U.S. Housing and Urban Development guidelines and reporting requirements.
- Through grants, fund services such as homeless shelter, transitional housing, emergency warming shelter, childcare, short-term rental assistance, elderly nutrition, health and dental care, supportive services for persons living with HIV/AIDS, and programming for at-risk youth – primarily benefitting low to moderate income persons.

Timeline

- Ongoing

Performance Measurement(s)

	FY24	FY25	FY26 (Estimated)
Number of persons benefitting from Public Service Agency Grant Program	488	509	550

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Housing – Increase the supply, decrease the cost, simplify the process, and expand below-market housing options.
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - Finance – Maintain financial stability
  - City Services – Delivery services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #2: Support improvements to government and non-profit public facilities that primarily serve individuals and families earning low to moderate incomes.

Objective(s)

- Provide funding for public facility improvements to nonprofit agencies and/or toward eligible City-owned facilities through the CDBG public facilities grant program.
- Fund CDBG-eligible public facility improvement projects in income-eligible areas of the City and/or to primarily benefit low to moderate income persons.

Timeline

- Ongoing

Performance Measurement(s)

	FY24	FY25	FY26 (Estimated)
Number of persons benefitting from Public Facility Improvements	441	517	500

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Housing – Increase the supply, decrease the cost, simplify the process, and expand below-market housing options.
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - Finance – Maintain financial stability
  - City Services – Delivery services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #3: Support housing opportunities for families earning a range of low to moderate/middle income levels.

Objective(s)

- Facilitate housing rehabilitation projects that benefit low to moderate income households.
- Work cooperatively with the Portsmouth Housing Authority and other appropriate agencies to retain, rehabilitate, and, where appropriate, expand the stock of affordable housing.
- Administer Home Town, the City of Portsmouth First-Time Homebuyer Program, in coordination with program partners including the Portsmouth Housing Endowment Fund.

- Pursue housing initiatives consistent with the final report of the City's Housing Working Group.

Timeline

- Ongoing

Performance Measurement(s)

	FY24	FY25	FY26 (Estimated)
Number of households assisted through Home Town, the City's First-Time Homebuyer Program	0	2	3
Number of households assisted through Housing Rehabilitation	32	124	50

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Housing – Increase the supply, decrease the cost, simplify the process, and expand below-market housing options.
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - Finance – Maintain financial stability
  - City Services – Delivery services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #4: Ensure that individuals with disabilities have equal access to public facilities and services.

Objective(s)

- Continue to carry out projects that remove architectural barriers and improve access to public facilities for people with disabilities.

Timeline

- Ongoing

Performance Measurement(s)

	FY24	FY25	FY26 (Estimated)
Number of persons benefiting from improved ADA accessibility	1,254	1,224	1,230

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Housing – Increase the supply, decrease the cost, simplify the process, and expand below-market housing options.
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - Finance – Maintain financial stability
  - City Services – Delivery services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Goal #5: Support activities that prepare, prevents, and respond to disasters and urgent needs.

Objective(s)

- Administer CDBG funds made available through the CARES Act and/or other disaster relief grants by funding activities including economic development, social services, and public facility improvements that prepare, prevent, and respond to COVID-19 or other eligible disasters and urgent needs as defined by HUD.

Timeline

- Ongoing

Performance Measurement(s)

	FY23	FY24	FY25	FY26 (Estimated)
Administrative Performance Measurements: CDBG Program expenditures meet U.S. Housing and Urban Development spending caps for public services and general administration, and the program expends federal funds in a timely	Yes	Yes	Yes	Yes

manner in accordance with HUD regulations				

Citywide Goal(s) Addressed

- City Council Goal Addressed:
  - Housing – Increase the supply, decrease the cost, simplify the process, and expand below-market housing options.
  - Governance for the Governed – Improve services to residents while protecting the tax base. Remove barriers to entry to boost services that are needed. Challenge State and legal barriers that hinder services.
- Organizational Goals Addressed:
  - Diversity – Welcome and Support Diversity in the workplace and community
  - Finance – Maintain financial stability
  - City Services – Delivery services and programs with courtesy, professionalism, and efficiency
  - Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment
  - Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

Personnel Position Summary Schedule

Positions Full Time	FY25	FY26	FY27
Community Development Director	1.00	1.00	1.00
Administrative Assistant I	1.00	1.00	1.00
Totals Full Time	**2.00**	**2.00**	**2.00**

FY27 BUDGETED POSITION AND SALARY DETAIL

	STEP		POSITION	SALARY
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)				
PMA GRADE 17	G	⑱	COMMUNITY DEVELOPMENT DIRECTOR	100,582
PMA GRADE 9	4B/8C	⑱	ADMINISTRATIVE ASSISTANT I	59,363
			EDUCATION STIPEND	1,803
			TOTAL DEPARTMENT	161,748

⑱ 95% COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG), 5% PORTSMOUTH HOUSING ENDOWMENT LOAD PROGRAM FUND

		FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET	FY27 CITY MANAGER RECOMMENDED
CD ADMINISTRATION					
20-789-411-51-100-002					
011001	REGULAR SALARIES	155,101	111,819	153,016	161,748
011064	COLL BARG CONTINGENCY	-	-	5,255	-
012001	PART TIME SALARIES	-	10,696	-	-
015001	LONGEVITY	340	340	681	721
022001	SOCIAL SECURITY	9,637	6,857	9,529	10,073
022501	MEDICARE	2,254	1,604	2,219	2,356
023001	RETIREMENT	21,031	15,028	20,703	20,715
053001	ADVERTISING	950	300	750	750
056001	DUES PROFESSIONAL ORGANIZ	550	1,250	550	550
057101	TRAVEL AND CONFERENCE	750	200	750	750
062001	OFFICE SUPPLIES	200	31	200	200
062501	POSTAGE	150	16	150	150
TOTAL CD ADMINISTRATION		**190,963**	**148,141**	**193,803**	**198,013**

CITY OF PORTSMOUTH
ROLLING STOCK PROGRAM

FISCAL YEARS 2027-2036

PUBLIC WORKS

POLICE

FIRE

SCHOOL

PARKING, STORMWATER, WATER, and SEWER

Appendix I

The Rolling Stock Program is intended to provide an overall schedule for the expenditure of City Funds on replacement of vehicles and equipment necessary to carry out daily city activities. All City departments with rolling stock requirements participate in the program to include Public Works, Police, Fire and School. Such a program serves to inform the City Council and the Community that certain expenditures for upgrading the existing equipment are to be expected in the years ahead. Even with this program's schedule, adjustments may be necessary to accommodate unforeseen circumstances.

City of Portsmouth **Public Works/Highway**

Inventory

Vehicles **(Scheduled for replacement in FY27)**

Department	City ID #	Description	Make	Year of Mfg.	Mfg. Identification Number	Fiscal Year Purchased	Purchase Cost	Useful Life
Inspections	CH001	Focus 4 door Sedan (Legal) (white)	Ford	2012	1FAHP3E21CL156406	2012	$ 13,335.00	10
ENG	H002	Explorer (black)	Ford	2018	1FM5K8D84JGB58201	2018	$ 24,917.00	10
Highway	H005	Tahoe (white)	Chevrolet	2014	1GNSKAE07ER199835	2023	$ 1.00	5
Highway	H006	Focus 4 door Sedan (Insp) (white)	Ford	2015	1FADP3F26FL295688	2015	$ 15,468.00	10
Highway	H009	F250 4X4 Pick-up (yellow) w/plow	Ford	2011	1FTBF2B67BEC71051	2011	$ 24,432.00	10
Highway	H010	Explorer (black)	Ford	2018	1FM5K8AR0JGA45987	2023	$ 1.00	3
Highway	H011	F-550 (white) w/Tommy Lift and plow	Ford	2023	1FDUF5HN5PDA20353	2025	$ 123,378.02	10
Highway	H015	5'x8' Utility Trailer	Black Rhino	2023	7N0BU081XPA002440	2023	$ 3,100.00	15
Highway	H017	Ranger Supercrew Pick-up (white)	Ford	2022	1FTER4FH5NLD09047	2022	$ 32,988.95	10
Highway	H018	F550 Dump (white) w/plow	Ford	2020	1FDUF5HN1LDA00823	2020	$ 73,181.85	10
Highway	H019	F150 Pick-up (white)	Ford	2021	1FTEX1EBXMKE94685	2022	$ 30,283.00	10
Highway	H020	Silverado 4x4 Utility Body (yellow) w/plow	Chevrolet	2009	1GBJK74K69F181199	2010	$ 44,015.00	10
Highway	H021	Transit (white)	Ford	2021	1FTBR2C84MKA95152	2022	$ 40,407.00	10
Highway	H022	F-150 Dump Body	Ford	2021	1FDUF5HN1MDA08468	2023	$ 102,062.75	10
Highway	H023	F250 4x4 Utility Body (white) w/plow	Ford	2023	1FTBF2BA7PED25959	2024	$ 84,772.34	10
Highway	H033	GR64F Rolloff (white)	Mack	2021	1M2GR3GC1MM019687	2020	$ 298,435.00	12
Highway	H034	Granite 42B Dump (white)	Mack	2020	1M2GR1AC1LM001413	2020	$ 232,984.00	12
Highway	H036	F600 Dump Body	Ford	2022	1FDFF6LN2NDA16120	2023	$ 104,671.00	12
Highway	H037	108SD Dump (yellow) w/plow, wing, & salter (Year 1 of 2)	Freightliner	2015	1FVAG5CY6FHGR4449	2015	$ 90,994.00	12
Highway	H038	F550 Flatbed Dump (white) w/plow	Ford	2024	1FDUF5HN1RDA22412	2025	$ 102,096.70	12
Highway	H039	7400 Dump w/plow and salter (Year 2 of 3)	International	2010	1HTWDAAR6AJ266106	2010	$ 123,927.00	12
Highway	H040	M2112 10 Wheel Dump (yellow) w/plow	Freightliner	2008	1FVHC7CV98HZ85796	2008	$ 140,817.00	12
Highway	H043	F450 Dur-A-Lift Aerial (white)(moves to W/S)	Ford	2008	1FDXF46YX8EE59063	2010	$ 71,500.00	15

City of Portsmouth **Public Works/Highway**

Inventory

Vehicles **(Scheduled for replacement in FY27)**

Department	City ID #	Description	Make	Year of Mfg.	Mfg. Identification Number	Fiscal Year Purchased	Purchase Cost	Useful Life
Highway	H044	Granite GR64B Packer (white)	Mack	2020	1M2GR3GC5LM018184	2020	$ 267,150.00	8
Highway	H045	Granite GR64B Packer (white)	Mack	2022	1M2GR3GC4NM025730	2021	$ 266,123.00	8
Highway	H050	F600 Dump	Ford	2022	1FDFF6LN4NDA16121	2023	$ 109,161.70	8
Highway	H051	Bucket Truck (white)	Freightliner	2020	1FVACXFE3LHLE3818	2020	$ 180,891.00	12
Highway	H052	Silverado (white)	Chevrolet	2014	1GC1KVCG5EF167561	2024	$ 1.00	5
Highway	H055	130G Grader - Trade	Caterpillar	1985	7GB00959	1996	$ 20,000.00	15
Highway	H056	Roller-C747B	Hypac	2001	101170515602	2001	$ 1.00	20
Highway	H068	F600 Dump w/plow (white)	Ford	2023	1FDFF6LNXPDA06230	2025	$ 126,828.56	8
Highway	H072	Sidewalk Tractor	Trackless	2015	MT6-1881	2015	$ 134,696.00	10
Highway	H074	Sidewalk Tractor	Trackless	2019	MT5718287	2020	$ 123,950.00	10
Highway	H076	Compressor	Atlas	2014	4500A1014ER047276	2015	$ 15,583.00	20
Highway	H077	2650 Stump Grinder	Bandit	2014	261017	2017	$ 45,500.00	13
Highway	H084	Sidewalk Tractor (Year 1 of 2)	Trackless	2013	MT6-1721	2013	$ 151,291.00	10
Highway	H085	Packer	Mack/McNeilus	2025	1M2GR3GC4SM048162	2025	$ 354,722.00	8
Highway	H086	7400 Packer	International	2012	1HTWGAZT3CJ453023	2014	$ 153,819.00	8
Highway	H087	Forklift	Toyota	2018	62519	2019	$ 30,651.00	20
Highway	H089	Zero Turn Mower	Exmark	2021	409215828	2021	$ 12,757.00	3500 Hrs
Highway	H090	Zero Turn Mower	Exmark	2021	409215829	2021	$ 12,757.00	3500 Hrs
Highway	H095	Tractor	Kuboda	2014	52471	2015	$ 17,380.00	10
Highway	H105	F550 (yellow) w/ plow & salter	Ford	2020	1FDUF5HN0LDA13157	2020	$ 79,049.60	10
Highway	H107	Utility Trailer	Carry-On	2004	4YMUL18294V008205	2004	$ 1,500.00	20
Highway	H108	Utilty Trailer	Sure Trac	2023	5JV2U1829P2399329	2024	$ 14,500.00	20
Highway	H109	F250	Ford	2023	1FTBF2BA3PED26879	2024	$ 49,117.17	10

City of Portsmouth **Public Works/Highway**

Inventory

Vehicles **(Scheduled for replacement in FY27)**

Department	City ID #	Description	Make	Year of Mfg.	Mfg. Identification Number	Fiscal Year Purchased	Purchase Cost	Useful Life
Highway	H110	Chipper	Morbark	2016	4S8SZ1615GW025594	2016	$ 57,750.00	12
Highway	H111	Transit Van T-250 (white)	Ford	2020	1FTBR1D88LKB74606	2021	$ 32,492.30	10
Highway	H112	Utility Trailer-Greenspace	Big Tex	2016	16VAX1012G3007043	2017	$ 1,500.00	20
Highway	H114	GR42B Flatbed (white) w/plow, wing, & spreader	Mack	2020	1M2GR1ACXLM001412	2021	$ 181,330.00	15
Highway	H115	F-250 (yellow) w/plow	Ford	2015	1FTBF2B64FEA65482	2015	$ 24,965.00	10
Highway	H116	Utility Trailer-Greenspace	Cargo	2001	4U01C18241A001805	2020	$ 1.00	10
Highway	H117	Trailer	Loadrite	2014	5A4HRAT20E2010005	2015	$ 5,450.00	8
Highway	H119	Landscape Trailer	Mass	1999	1M9FL1413XD441003	1999	$ 1,646.00	20
Highway	H120	Cargo Trailer (white)	Homesteader	2021	5HABE1820MN097445	2021	$ 8,300.00	10
Health	CH120	Focus 4 dr. (Health) (white)	Ford	2016	1FADP3F21GL320529	2017	$ 15,646.00	10
Highway	H121	F-550 (yellow) w/plow (Year 2 of 2)	Ford	2015	1FDUF5HT2FEA65483	2015	$ 40,751.00	8
Highway	H122	Enclosed Trailer	Homesteader	2022	5HABE1213NN111422	2022	$ 5,995.00	10
Highway	H123	Enclosed Trailer	Innovative	2022	7PPZ1EC24N1002720	2022	$ 9,855.00	10
Health	CH124	Focus Hatcback (Health) (black)	Ford	2014	1FADP3D21EL421749	2015	$ 15,412.00	10
Recreation	R125	Transit 350 Cutaway Bus (Rec) (white)	Ford	2020	1FDES6PG3LKB13032	2021	$ 68,511.50	8
Highway	H126	Cracksealer	Stepp	2022	4S9JK1253NS127033	2022	$ 83,400.00	10
Recreation	R129	Transit Van (Rec) (white)	Ford	2019	NM0GS9F20K1388458	2019	$ 25,286.00	8
Recreation	R130	4WD Cab Tractor (orange) Model L6060	Kubota	2021	KBUL5FHCPL8M50580	2021	$ 48,717.66	10
Highway	H131	Landscape Trailer	Load Trail	2023	4ZESA1014R1301832	2024	$ 4,995.00	10
Highway	H132	Landscape Trailer	Load Trail	2023	4ZESA1018R1298899	2024	$ 4,995.00	10
Highway	H133	F750 Dump with Grapple (white)	Ford	2020	3ALACXFC6LDME9202	2020	$ 163,280.00	10
Highway	H136	F600 4x4 w/plow and SS Smith Dump Body	Ford	2023	1FDFF6LN4PDA13836	2024	$ 137,903.00	8
Prescott Park	PP139	Utility SUV	Kubota	2024	A5KC2GDBCRG091060	2025	$ 27,246.00	10

City of Portsmouth **Public Works/Highway**

Inventory

Vehicles **(Scheduled for replacement in FY27)**

Department	City ID #	Description	Make	Year of Mfg.	Mfg. Identification Number	Fiscal Year Purchased	Purchase Cost	Useful Life
Highway	H140	Ballfield Rake	Smithco	2003		2004	$ 7,995.00	20
Highway	H141	Message Board	Solar	2015	4GM1M0913F1454406	2015	$ 15,450.00	10
Highway	H141A	Message Board	Wanco	2025	5F12S1016S1007273	2025	$ 16,210.00	10
Highway	H142	Message Board	Wanco	2025	5F12S1016S1007272	2026	$ 16,210.00	10
Highway	H146	Message Board	American Signal	2009	1A9AS432992228572	2011	$ -	10
Highway	H148	F350 pickup w/plow (yellow)	Ford	2019	1FT8X3B63KEC00099	2019	$ 42,699.00	8
Highway	H149	Utility Trailer	Carry-On	2005	4YMUL10145V058319	2006	$ 2,000.00	20
Highway	H151	F550 4X4 1 Ton Dump (white) w/plow	Ford	2020	1FDUF5HN9LDA13156	2021	$ 80,549.60	10
Highway	H154	Light Tower	RAJLY	2015	5UAA1LK17FV003653	2015	$ 2,017.00	15
Highway	H155	Light Tower	RAJLY	2015	5UAA1LK15FV003652	2015	$ 2,017.00	15
Assessing	CH156	Bolt (Assessing) (white)	Chevrolet	2019	1G1FY6S09K4103103	2019	$ 30,520.00	10
Assessing	CH157	Focus 4-Door Sedan (Fin) (gray)	Ford	2011	1FAHP3EN4BW136691	2011	$ 13,584.00	10
Assessing	CH158	Focus 4-Door Sedan (Fin) (gray)	Ford	2011	1FAHP3EN6BW136692	2011	$ 13,584.00	10
Highway	H159	Explorer	Ford	2020	1FM5K8AB9LGB12849	2020	$ 1.00	5
Highway	H160	Transit Van (white)	Ford	2020	1FTBW9C8XLKB74423	2020	$ 36,175.22	10
IT	CH161	Connect Van	Ford	2023	NM0LS7S2XP1572788	2025	$ 35,584.70	10
Inspections	CH162	Focus (Insp) (white)	Ford	2016	1FADP3F25GL320534	2017	$ 15,646.00	10
Inspections	CH163	Explorer (Insp) (black)	Ford	2016	1FM5K8AR0GGB44611	2021	$ 1.00	5
Inspections	CH164	Focus (Insp) (white)	Ford	2016	1FADP3F28GL320530	2017	$ 15,646.00	10
Inspections	CH165	Focus (Insp) (white)	Ford	2016	1FADP3F21FL320532	2017	$ 15,646.00	10
IT	CH166	Tahoe (white)	Chevrolet	2007	1GNFK13057R313242	2007	$ 1.00	10
Prescott Park	PP201	Ranger	Ford	2011	1FTKR1AD6BPA51776	2011	$ 10,984.00	12
Prescott Park	PP202	Ranger	Ford	2009	1FTYR10E89PA54533	2024	$ -	2

City of Portsmouth **Public Works/Highway**

Inventory

Vehicles **(Scheduled for replacement in FY27)**

Department	City ID #	Description	Make	Year of Mfg.	Mfg. Identification Number	Fiscal Year Purchased	Purchase Cost	Useful Life
Highway	NEW 26-1	Ranger (Ordered)					$ 39,747.00	10

City of Portsmouth
Replacement Schedule

Vehicles **(Scheduled for replacement in FY27)**

City ID #	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
CH001		$ 35,000					$ 40,000			
CH002			$ 35,000							
H005										
CH006	$ 30,000									
H009						$ 40,000				
H010										
H011								$ 95,000	$ 95,000	$ 95,000
H015										
H017						$ 45,000				
H018		$ 45,000	$ 45,000							$ 50,000
H019						$ 45,000				
H020										$ 40,000
H021						$ 50,000				
H022							$ 80,000	$ 80,000		
H023								$ 90,000		
H033			$ 87,500	$ 87,500	$ 87,500	$ 87,500				
H034			$ 75,000	$ 75,000	$ 75,000	$ 75,000				
H036							$ 75,000	$ 75,000		
H037	$ 115,000	$ 150,000							$ 80,000	$ 80,000
H038								$ 65,000	$ 65,000	$ 60,000
H039	$ 110,000	$ 137,000								
H040										$ 80,000
H043										
H044		$ 95,000	$ 95,000	$ 95,000					$ 105,000	$ 105,000
H045			$ 95,000	$ 95,000	$ 95,000				$ 105,000	$ 105,000
H050					$ 75,000	$ 75,000				
H051				$ 75,000	$ 75,000	$ 75,000				
H055										$ 55,000

City of Portsmouth
Replacement Schedule

Vehicles **(Scheduled for replacement in FY27)**

City ID #	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
H056		$ 35,000	$ 35,000							
H068						$ 95,000	$ 95,000			
H072					$ 95,000	$ 95,000				$ 80,000
H074			$ 75,000	$ 75,000						
H076										
H077			$ 50,000	$ 50,000						
H082		$ 75,000	$ 75,000							$ 50,000
H084	$ 75,000	$ 100,000						$ 50,000	$ 100,000	
H085				$ 115,000	$ 95,000	$ 120,000	$ 120,000			
H086							$ 200,000	$ 100,000	$ 100,000	$ 100,000
H087										
H089										
H090										
H095		$ 25,000								
H105			$ 45,000	$ 55,000	$ 55,000					
H107										
H108										
H109								$ 50,000		
H110		$ 45,000	$ 45,000							
H111					$ 40,000					
H112										
H114							$ 65,000	$ 65,000	$ 65,000	$ 65,000
H115		$ 40,000								
H116										
H117										
H119										
H120										
CH120		$ 35,000								

City of Portsmouth
Replacement Schedule

Vehicles **(Scheduled for replacement in FY27)**

City ID #	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
H121	$ 100,000						$ 75,000	$ 75,000	$ 75,000	
H122										
H123										
CH124			$ 35,000							
R125		$ 40,000	$ 40,000							
H126								$ 100,000		
R129		$ 35,000								
R130					$ 75,000					
H131										
H132										
H133			$ 115,000	$ 115,000						
H136					$ 82,500	$ 82,500				
PP139									$ 45,000	
H140										
H141										
H141A										
H142										
H146										
H148		$ 45,000								
H149										
H151				$ 70,000	$ 70,000	$ 70,000				
H154										
H155										
CH156									$ 35,000	
CH157								$ 35,000		
CH158								$ 35,000		
H159					$ 30,000					
H160				$ 40,000						

City of Portsmouth
Replacement Schedule

Vehicles **(Scheduled for replacement in FY27)**

City ID #	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
CH161							$ 45,000			
CH162						$ 35,000				
CH163					$ 35,000					
CH164				$ 35,000						
CH165			$ 35,000							
CH166		$ 35,000								
PP201									$ 50,000	
PP202							$ 45,000			
NEW 26-Ranger									$ 45,000	
TOTALS	$ 430,000	$ 972,000	$ 982,500	$ 982,500	$ 985,000	$ 990,000	$ 840,000	$ 915,000	$ 920,000	$ 965,000

City of Portsmouth **Police Department**

Inventory

Vehicles **(Scheduled for replacement in FY 2027)**

Department	City ID #	Description		Make	Year of Mfg.	Mfg. Identification Number	Fiscal Year Purchased	Purchase Cost (Includes Equipment)	Useful Life
Police	13	Explorer	BLK LP-1	Ford	2023	1FM5K8AB5PGA34575	2023	$45,160.35	5
Police	29	Explorer	B&W - 2	Ford	2020	1FM5K8AB0LGC94361	2021	$34,422.00	5
Police	2	Explorer	B&W - 3	Ford	2024	1FM5K8AB1RGA48900	2025	$46,640.00	5
Police	14	Explorer	B&W - 4	Ford	2020	1FM5K8AB2LGC94362	2021	$34,422.00	5
Police	15	Explorer	B&W - 5	Ford	2020	1FM5K8AB5LGB12847	2020	$35,884.00	5
Police	16	Explorer	B&W - 6	Ford	2020	1FM5K8AB9LGC94360	2020	$34,422.00	5
Police	17	Explorer	B&W - 7	Ford	2023	1FM5K8AB5PGA34513	2023	$46,155.00	5
Police	18	Explorer	B&W - 8	Ford	2024	1FM5K8AB3RGA64452	2025	$44,840.00	5
Police	21	Tahoe	B&W - 9	Chevy	2023	1GNSKLED7PR434462	2023	$44,656.00	5
Police	3	Explorer	B&W - 10	Ford	2020	1FM5K8AB3LGB12846	2020	$35,884.00	5
Police	22	Explorer	B&W - 11	Ford	2021	1FM5K8AB5MGA43501	2021	$34,502.00	5
Police	6	Explorer	B&W - 12	Ford	2021	1FM5K8AB3MGA43500	2021	$34,502.00	5
Police	9	Explorer	B&W - 13	Ford	2022	1FM5K8AB7NGC42180	2023	$33,850.00	5
Police	31	Explorer	B&W - 14	Ford	2020	1FM5K8AB7LGB12848	2020	$35,884.00	5
Police	38	Explorer	B&W - 15	Ford	2022	1FM5K8AB8NGC42690	2022	$33,850.00	5
Police	39	Explorer	B&W - 16	Ford	2022	1FM5K8AB9NGC42875	2022	$33,850.00	5
Police	4	Explorer	B&W - 17	Ford	2021	1FM5K8AB0MGA43499	2021	$34,502.00	5
Police	5	Tahoe	B&W - 18	Chevy	2023	1GNSKLED2PR233939	2023	$44,656.00	5
Police	10	Explorer	BLK LP-19	Ford	2024	1FM5K8AB7RGA61067	2025	$46,640.00	5
Police	41	Tahoe	B&W - 20	Ford	2025	1GNS6UEDXSR369738	2026	$54,996.00	5
Police	7	Escape	UM - 1	Ford	2017	1FMCU9G98HUC81944	2017	$25,277.00	5+
Police	12	Escape	UM - 2	Ford	2017	1FMCU9G9XHUC81945	2017	$25,277.00	5+
Police	19	Grand Cherokee	UM - 3	Jeep	2022	1C4RJFAG6NC141079	2023	$38,546.00	5+
Police	25	Escape	UM - 4	Ford	2017	1FMCU9G91HUC81946	2017	$25,277.00	5+
Police	24	Escape	UM - 5	Ford	2018	1FMCU9J90JUB48335	2018	$30,711.00	5+
Police	8	Escape	UM - 6	Ford	2017	1FMCU9G92HUA74045	2020	$16,999.00	5
Police	40	Traverse	UM - 7	Chevy	2023	1GNEVFKW7PJ297016	2023	$36,416.00	5+

City of Portsmouth **Police Department**

Inventory

Vehicles **(Scheduled for replacement in FY 2027)**

Department	City ID #	Description		Make	Year of Mfg.	Mfg. Identification Number	Fiscal Year Purchased	Purchase Cost (Includes Equipment)	Useful Life
Police	28	Acadia	UM - 8	GMC	2023	1GKKNULS3PZ240555	2025	$38,332.00	5+
Police	11	Traverse	UMA - 1	Chevy	2025	1GNEVGRS8SJ300099	2026	$43,786.00	5+
Police	1	Traverse	UMA - 2	Chevy	2025	1GNEVGRSXSF289669	2026	$30,711.00	5+
Police	30	Acadia	UMA - 3	Ford	2021	1GKKNXLS8MZ133076	2023-used	$44,840.00	5+
Police	27	Transit Van	UMV - 2	Ford	2024	1FBAX9CG5RKB04664	2024	$66,300.00	10+
Police	20	F-150 LI Pkup	ADM - 1	Ford	2023	1FT6W1EV5PWG38870	2024	Donated Replacement Cost = $58,001	10+
Police	26	Explorer	ACO-1	Ford	2016	Pending Order/Receipt of FY26 Vehicle 1FM5K8AR4GGB44613	2016	$27,605.00	10
Police	23	Evidence Van	EV - 1	Ford	2010	1FDWE3FLXADA64244	2010	xx	20+
Police	32	Transit Drone Van	DRN - 1	Ford	2019	1FTYR2CM1KKA73713	2020	$29,980.00	10+
Police	33	Transit ICAC Van	ICACV-1	Ford	2020	1FTYE2C87LKB21683	2020	$40,916.00	10+
Police	34	Traverse-ICAC	ICACC-2	Chevy	2020	1GNEVFKW9LJ212736	2020	$29,655.00	7
Police	36	Tahoe-ICAC	ICACC-3	Chevy	2023	1GNSKNKD4PR244103	2023	$66,898.00	7
Police	TBD	Polaris	Ranger	Polaris	Requested Add	TBD	TBD	$58,000.00	10+
Police	MC-1	Motorcycle	MC - 1	Harley D.	2019	1HD1FMP1XKB672503	2019	$17,500.00	2
Police	MC-2	Motorcycle	MC - 2	Harley D.	2023	1HD1FMP18PB649308	2023	$21,200.00	2

BW-Black & White LP-Low Profile BW UM-Unmarked UMA- Unmarked Adm UMV-Unmarked Van ACO-Animal Control EV-Evidence DRN-Drone Van ADM-Utility Use ICACV-ICAC Van ICACC-ICAC Car-UM

City of Portsmouth **Police Department**

Inventory

Vehicles **(Scheduled for replacement in FY 2027)**

Department	City ID #	Description		Make	Year of Mfg.	Mfg. Identification Number	Fiscal Year Purchased	Purchase Cost (Includes Equipment)	Useful Life
Police	13	Explorer	BLK LP-1	Ford	2023	1FM5K8AB5PGA34575	2023	$45,160.35	5
Police	29	Explorer	B&W - 2	Ford	2020	1FM5K8AB0LGC94361	2021	$34,422.00	5
Police	2	Explorer	B&W - 3	Ford	2024	1FM5K8AB1RGA48900	2025	$46,640.00	5
Police	14	Explorer	B&W - 4	Ford	2020	1FM5K8AB2LGC94362	2021	$34,422.00	5
Police	15	Explorer	B&W - 5	Ford	2020	1FM5K8AB5LGB12847	2020	$35,884.00	5
Police	16	Explorer	B&W - 6	Ford	2020	1FM5K8AB9LGC94360	2020	$34,422.00	5
Police	17	Explorer	B&W - 7	Ford	2023	1FM5K8AB5PGA34513	2023	$46,155.00	5
Police	18	Explorer	B&W - 8	Ford	2024	1FM5K8AB3RGA64452	2025	$44,840.00	5
Police	21	Tahoe	B&W - 9	Chevy	2023	1GNSKLED7PR434462	2023	$44,656.00	5
Police	3	Explorer	B&W - 10	Ford	2020	1FM5K8AB3LGB12846	2020	$35,884.00	5
Police	22	Explorer	B&W - 11	Ford	2021	1FM5K8AB5MGA43501	2021	$34,502.00	5
Police	6	Explorer	B&W - 12	Ford	2021	1FM5K8AB3MGA43500	2021	$34,502.00	5
Police	9	Explorer	B&W - 13	Ford	2022	1FM5K8AB7NGC42180	2023	$33,850.00	5
Police	31	Explorer	B&W - 14	Ford	2020	1FM5K8AB7LGB12848	2020	$35,884.00	5
Police	38	Explorer	B&W - 15	Ford	2022	1FM5K8AB8NGC42690	2022	$33,850.00	5
Police	39	Explorer	B&W - 16	Ford	2022	1FM5K8AB9NGC42875	2022	$33,850.00	5
Police	4	Explorer	B&W - 17	Ford	2021	1FM5K8AB0MGA43499	2021	$34,502.00	5
Police	5	Tahoe	B&W - 18	Chevy	2023	1GNSKLED2PR233939	2023	$44,656.00	5
Police	10	Explorer	BLK LP-19	Ford	2024	1FM5K8AB7RGA61067	2025	$46,640.00	5
Police	41	Tahoe	B&W - 20	Ford	2025	1GNS6UEDXSR369738	2026	$54,996.00	5
Police	7	Escape	UM - 1	Ford	2017	1FMCU9G98HUC81944	2017	$25,277.00	5+
Police	12	Escape	UM - 2	Ford	2017	1FMCU9G9XHUC81945	2017	$25,277.00	5+
Police	19	Grand Cherokee	UM - 3	Jeep	2022	1C4RJFAG6NC141079	2023	$38,546.00	5+
Police	25	Escape	UM - 4	Ford	2017	1FMCU9G91HUC81946	2017	$25,277.00	5+
Police	24	Escape	UM - 5	Ford	2018	1FMCU9J90JUB48335	2018	$30,711.00	5+
Police	8	Escape	UM - 6	Ford	2017	1FMCU9G92HUA74045	2020	$16,999.00	5
Police	40	Traverse	UM - 7	Chevy	2023	1GNEVFKW7PJ297016	2023	$36,416.00	5+

City of Portsmouth **Police Department**

Inventory

Vehicles **(Scheduled for replacement in FY 2027)**

Department	City ID #	Description		Make	Year of Mfg.	Mfg. Identification Number	Fiscal Year Purchased	Purchase Cost (Includes Equipment)	Useful Life
Police	28	Acadia	UM - 8	GMC	2023	1GKKNULS3PZ240555	2025	$38,332.00	5+
Police	11	Traverse	UMA - 1	Chevy	2025	1GNEVGRS8SJ300099	2026	$43,786.00	5+
Police	1	Traverse	UMA - 2	Chevy	2025	1GNEVGRSXSF289669	2026	$30,711.00	5+
Police	30	Acadia	UMA - 3	Ford	2021	1GKKNXLS8MZ133076	2023-used	$44,840.00	5+
Police	27	Transit Van	UMV - 2	Ford	2024	1FBAX9CG5RKB04664	2024	$66,300.00	10+
Police	20	F-150 LI Pkup	ADM - 1	Ford	2023	1FT6W1EV5PWG38870	2024	Donated Replacement Cost = $58,001	10+
Police	26	Explorer	ACO-1	Ford	2016	Pending Order/Receipt of FY26 Vehicle 1FM5K8AR4GGB44613	2016	$27,605.00	10
Police	23	Evidence Van	EV - 1	Ford	2010	1FDWE3FLXADA64244	2010	xx	20+
Police	32	Transit Drone Van	DRN - 1	Ford	2019	1FTYR2CM1KKA73713	2020	$29,980.00	10+
Police	33	Transit ICAC Van	ICACV-1	Ford	2020	1FTYE2C87LKB21683	2020	$40,916.00	10+
Police	34	Traverse-ICAC	ICACC-2	Chevy	2020	1GNEVFKW9LJ212736	2020	$29,655.00	7
Police	36	Tahoe-ICAC	ICACC-3	Chevy	2023	1GNSKNKD4PR244103	2023	$66,898.00	7
Police	TBD	Polaris	Ranger	Polaris	Requested Add	TBD	TBD	$58,000.00	10+
Police	MC-1	Motorcycle	MC - 1	Harley D.	2019	1HD1FMP1XKB672503	2019	$17,500.00	2
Police	MC-2	Motorcycle	MC - 2	Harley D.	2023	1HD1FMP18PB649308	2023	$21,200.00	2

BW-Black & White LP-Low Profile BW UM-Unmarked UMA- Unmarked Adm UMV-Unmarked Van ACO-Animal Control EV-Evidence DRN-Drone Van ADM-Utility Use ICACV-ICAC Van ICACC-ICAC Car-UM

City of Portsmouth
Inventory **Fire Department**

Vehicles **(Scheduled for replacement in FY 27)**

Department	City ID	Description	Dept ID	Make	Year of Mfg.	Mfg. ID Number	Fiscal Year Purchased	Cost	Useful Life
Fire	156	Trailer	TR-1	Cargo	2005	4U01C20285A024611	2005	6,000	15
Fire	157	Pick up	F-1	Ford	2003	3FTSF31SO3MB41399	2006	40,000	15
Fire	158	Pumper	E-4	E-One	2006	4ENRAAA8X61001383	2007	375,000	17
Fire	163	Aerial Tower	T-5	Ferrara	2007	1F95081367H140470	2008	800,000	17
Fire	164	Pick Up	U-4	Ford	2008	1FTYR10DX8PB13295	2009	11,663	10
Fire	167	Trailer	Pod Trl	Cargo	2008	4U01C20298AP36027	n/a	Grant	15
Fire	168	Pumper	E-6	E-One	2011	4ENRAAA89B1006665	2011	433,854	17
Fire	169	SUV	C-3	Chevrolet	2012	1GNWKMEG2CR281033	2012	50,000	8
Fire	173	Pick Up	U-1	Cheverolet	2014	1GC1KVCG5EF167561	2014	38,000	10
Fire	175	Pick Up	U-2	Chevrolet	2015	3GCUKREC5FG147101	2015	31,000	10
Fire	176	Ambulance	A-3	International	2014	1HTJSSKK4EH796451	2015	200,000	8
Fire	178	Pumper	E-3	E-One	2015	4EN6AHA82F2009600	2015	455,314	15
Fire	179	Rescue Boat	B-1	Zodiac	2016	XMPC635UD616	2016	20,618	15
Fire	180	Trailer	K SFE	Load Trail	2016	4ZECH202XG1107351	2016	5,985	15
Fire	181	Pick Up	Car 4	Chevrolet	2017	1GCHTCE32G1375214	2016	40,000	10
Fire	183	Ambulance	A-1	Ford	2017	1FDUF5HTXHEC82136	2017	206,868	8
Fire	*	Rescue Boat Trailer	*	EZ Load	2016	1ZEAAKHBXHA002618	2016	*	15
Fire	184	Rescue	R-7	E-One	2018	4EN6AAA89J1001662	2018	456,957	20
Fire	185	SUV	C-2	Chevrolet	2018	1GNSKFEC9JR304621	2018	38,608	8
FIre	186	Rescue Boat	M-1	Rib-Craft	2019	Hull#URK78153I819	2019	175,000	10
FIre	*	Boat Trailer	*	Load Right	2019	5A4AH4W28J2010880	2019	*	10
Fire	187	Ambulance	A-2	Ford	2019	1FDUF5HT8KDA22766	2020	226,364	8
Fire	188	Pumper	E-1	E-One	2020	4EN6AHA88L2002999	2020	549,825	15
Fire	189	SUV	C-5	Chevrolet	2020	2GNAXSEVXL6205554	2020	25,000	10

City of Portsmouth
Replacement Schedule

Fire

(Scheduled for replacement in FY 27)

City ID #	Dept ID #	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
Pay-As-You-Go											
148	Haz Mat										
156	TR-1			$20,000			$30,000				
157	F-1		$75,000								
164	U-4							$70,000			
169	C-3										
173	U-1	$70,000									
175	U-2								$70,000		
179	B-1					$150,000					
180	K SFE										
181	C-4		$45,000								
185	C-2		$85,000								
189	C-5				$50,000						
191	C-1					$60,000					
Total Pay-As You-Go Funding		**$70,000**	**$205,000**	**$20,000**	**$50,000**	**$150,000**	**$30,000**	**$70,000**	**$70,000**	**$0**	**$0**
Bonding		**FY 2027**	**FY 2028**	**FY 2029**	**FY2030**	**FY 2031**	**FY2032**	**FY 2033**	**FY2034**	**FY2035**	**FY2036**
158	E-4										
163	T-5	$2,500,000									
168	E-6		$900,000								
178	E-3			$900,000							
188	E-1					$800,000					
184	R-7						$900,000				
183	A-1								$435,000		
187	A-2		$435,000					$435,000			
176	A-3										
tba	A-4	$435,000		$435,000						$435,000	
186	Marine 1	$900,000									
*	Boat Trailer										
188	E1							$800,000			
190	T2								$1,600,000		
Total Bonding		**$3,835,000**	**$1,335,000**	**$1,335,000**	**$0**	**$800,000**	**$900,000**	**$1,235,000**	**$2,035,000**	**$435,000**	**$0**
Grand Total		**$3,905,000**	**$1,540,000**	**$1,355,000**	**$50,000**	**$950,000**	**$930,000**	**$1,305,000**	**$2,105,000**	**$435,000**	**$0**

City of Portsmouth

Inventory **School Department**

Vehicles **(Scheduled for replacement in FY 27)**

Department	City ID #	Description	Make	Year of Mfg.	Mfg. Identification Number	Fiscal Year Purchased	Purchase Cost	Useful Life
School	2	F350 1 ton 4x4 with plow	Ford	2017	1FTRF3B69HEE99355	2017	32,692	10 YRS
School	3	F350 1 ton 4x4 with plow	Ford	2023	1FTRF3BA8PED92350	2022	64,680	10 YRS
School	4	F350 1 ton 4x4 with plow	Ford	2023	1FTRF3BAXPED91832	2022	64,680	10 YRS
School	5	F350 1 ton 4x4 with plow	Ford	2023	11FTBF3BA8PED92722	2022	64,680	10 YRS
School	6	Cargo Van (Food Service)	Ford	2011	1FTNE2W2BDA98928	2011	17,068	10 YRS
School	7	Exmark Navigator Mower	Exmark	2019	NVS730AKC48000	2019	12,799	8 YRS
School	8	72" Exmark Zero Turn Mower	Exmark	2021	LZS801CKA72RA1	2020	11,279	8 YRS
School	9	72" Exmark Zero Turn Mower	Exmark	2023	LZS801CKA72RA1-S414466181	2023	13,679	8 YRS
School	10	12' Lazer Wide Area Mower	XMARK	2025	LZS86TDYM12RWO	2025	74,076	10 YRS
School	11	Utility Trailer	Sur Track	2015	5JW1U1426G1137095	2016	2,700	10 YRS
School	12	Grounds Utility Vehicle	Kubota	2025	A5KA1DGALSG26733	2025	11,244	10 YRS
School	13	Utility Trailer	PS-12	2012	1P9US1214MG120049	2013	4,500	10 YRS
School	14	Ford Focus 4DSE SDN	Ford Focus	2017	1FADP3F23H272047	2017	14,717	8 YRS
School	15	F350 Ext. Cab 1 ton 4x4 with plow	Ford	2017	1FT8X3864HEE98929	2017	36,606	8YRS
School	16	Utility Tractor 4630 with attachments	John Deere	2019	1LV4066RPKK406174	2019	70,100	8 YRS
School	17	F550 Dump Body Truck w/ Plow	Ford	2022	1FDUF5HN3NEE91487	2022	62,843	8 YRS
School	18	30-35' Scissor Lift (Ext)	JLG	2006	200153059	2014	15,500	10 YRS
School	19	30-35' Scissor Lift (Int)	Skyjack	2006	715130	2014	9,500	8 YRS
School	20	Ford Transit 7 Pass. Van (RJLA)	Ford	2019	1FMZK1ZM3KKB09195	2019	27,889	10 YRS
School	21	Ford E250 7 Pass. Van (RJLA)	Ford	2011	1FTNE2EW2BDA98928	2011	18,890	10 YRS
School	22	Ford Transit 12-15 Pass. Van	Ford	TBD	TBD	TBD	TBD	10 YRS
School	23	Atheltic Trainer Utility Vehicle	TBD	TBD	TBD	TBD	TBD	10YRS
School	24	Tiny Mobile Turf Paint Machine	TBD	TBD	TBD	TBD	TBD	6YRS

City of Portsmouth **School Department**
Replacement Schedule

Vehicles **(Scheduled for replacement in FY 27)**

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
2	$45,000.00									$ 50,000.00
3					$ 85,000.00					
4						$ 85,000.00				
5							$ 85,000.00			
6									$ 40,000.00	
7		$ 18,000.00				$ 16,000.00				
8		$ 18,000.00					$ 16,000.00			
9				$ 18,000.00						
10								$ 45,000.00	$ 45,000.00	
11			$ 14,000.00							
12							$ 20,000.00			
13		$ 14,000.00								
14		$ 25,000.00	$ 25,000.00							
15		$ 50,000.00	$ 50,000.00							
16		$ 50,000.00	$ 50,000.00							
17				$ 50,000.00	$ 50,000.00					
18						$ 30,000.00				
19	$15,000.00	$ 15,000.00								
20			$ 40,000.00	$ 40,000.00						
21								$ 40,000.00	$ 40,000.00	
22		$35,000.00	$ 35,000.00							
23	$26,000.00									
24	$30,000.00	$ 30,000.00								
TOTALS	**$116,000.00**	**$ 255,000.00**	**$ 214,000.00**	**$ 108,000.00**	**$ 135,000.00**	**$ 131,000.00**	**$ 121,000.00**	**$ 85,000.00**	**$ 125,000.00**	**$ 50,000.00**

City of Portsmouth **Parking/Transportation**

Inventory

Vehicles **(Scheduled for replacement in FY27)**

Department	City ID #	Description	Make	Year of Mfg.	Mfg. Identification Number	Fiscal Year Purchased	Purchase Cost	Useful Life
Parking	P001	Tahoe (black)	Chevrolet	2007	1GNFK13057J377473	2019	$ 1.00	8
Parking	P002	Escape	Ford	2024	1FMCU9GN9RUA82433	2025	$ 30,194.15	8
Parking	P003	Focus 4 door Sedan (white)	Ford	2015	1FADP3F21FL342836	2015	$ 15,468.00	8
Parking	P016	Small Packer (white)	Chevrolet	2020	JALEEW167L7300738	2020	$ 117,940.00	6
Parking	P024	F550 Rack Body (white)	Ford	2022	1FDUF5HNXNEE91485	2023	$ 84,449.10	10
Parking	P046	Packer (white)	Mac/McNeilus	2025	1M2GR3GC2SM048161	2025	$ 366,722.00	8
Parking	P060	Sidewalk Tractor	Trackless	2019	MT5T22937	2019	$ 123,950.00	10
Parking	P064	289D3 Skid Steer Loader	Caterpillar	2023	CAT0289DEJX912189	2023	$ 92,500.00	10
Parking	P069	Focus 4 door Sedan (white)	Ford	2015	1FADP3F24FL295687	2015	$ 15,468.00	8
Parking	P071	Sidewalk Tractor Placeholder (Year 2 of 4)	Trackless	1995	MT5T-804	1999	$ 29,500.00	10
Parking	P073	Sidewalk Tractor	Trackless	2020	MT5T-2150-7	2020	$ 124,500.00	10
Parking	P101	Wheeled Loader	Caterpillar	2022	CAT0930MCF5K01950	2022	$ 235,400.00	10
Parking	P102	624K-II Loader (Year 4 of 4)	John Deere	2016	1DW624KZEGF677758	2017	$ 188,750.00	10
Parking	P113	Utility Trailer	Innovative	2020	1Z9Z1U816L1445250	2023	$ 2,995.00	10
Parking	P128	Escape	Ford	2024	1FMCU9GNXRUA95241	2025	$ 28,729.00	8
Parking	P130	F550 (white) (Year 1 of 3)	Ford	2020	1FDUF5HN7LKA00793	2020	$ 83,481.00	8
Parking	P131	F350 w/plow (white)	Ford	2023	1FTRF3BA6PED24340	2025	$ 65,161.72	8
Parking	P132	F350 Pickup w/plow (yellow)	Ford	2019	1FTRF3B62KEC00098	2019	$ 42,699.00	8
Parking	P137	Snowloader WK-800 (Year 4 of 4)	Snogo	2007	3939	2007	$ 54,000.00	10
Parking	P138	Snowloader WK-800 (Year 2 of 5)	Snogo	2016	3783727	2016	$ 121,500.00	10
Parking	P139	F150 Pick Up (yellow)	Ford	2018	1FTMF1CB7JKE72415	2018	$ 22,280.00	8
Parking	P140	Mobile Message Board	Solar Tech	2019	4GM2M1316K1462349	2019	$ 19,450.00	10
Parking	P141	Mobile Message Board	Solar Tech	2025	4GM2M1315S1463427	2025	$ 22,500.00	10
Parking	P145	F350 Pickup w/plow (white)	Ford	2023	1FTRF3BA5PED23244	2024	$ 62,430.10	8
Parking	P146	Mobile Message Board	Solar Tech	2025	4GM2M1313S1463426	2025	$ 22,500.00	10

City of Portsmouth **Parking/Transportation**

Inventory

Vehicles **(Scheduled for replacement in FY27)**

Department	City ID #	Description	Make	Year of Mfg.	Mfg. Identification Number	Fiscal Year Purchased	Purchase Cost	Useful Life
Parking	P149	Utility Trailer	Carry On	2005	4YMUL10145V058319	2005	$ 2,000.00	20
Parking	P160	F150 Pick Up (white)	Ford	2025	1FTMF1K59SKE04579	2026	$ 39,518.20	10
Parking	P161	F150 Pick Up (yellow)	Ford	2013	1FTMF1CM9DKE78156	2013	$ 15,835.00	10

City of Portsmouth **PARKING**

Replacement Schedule

Vehicles **Scheduled for replacement in FY27**

City ID #	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
P001		$ 40,000								$50,000
P002							$ 40,000			
P003	$ 35,000								$ 45,000	
P016				$ 80,000	$ 80,000	$ 80,000	$ 80,000			
P024					$ 35,000	$ 35,000	$ 40,000			
P046			$ 50,000	$ 130,000	$ 95,000	$ 85,000				
P060		$ 110,000	$ 110,000							
P064							$ 65,000	$ 65,000		
P069							$ 45,000			
P071	$ 60,000	$ 60,000								$120,000
P073				$ 45,000	$ 65,000	$ 50,000	$ 50,000			
P101		$ 50,000	$ 50,000	$ 45,000	$ 75,000	$ 80,000				
P102	$ 85,000									
P113										
P128							$ 45,000			
P130	$ 25,000	$ 50,000	$ 50,000							
P131						$ 40,000	$ 45,000			
P132			$ 90,000							$100,000
P137	$ 80,000							$ 215,000	$ 200,000	
P138	$ 65,000	$ 50,000	$ 50,000	$ 100,000						$90,000
P139	$ 40,000								$ 45,000	
P140										
P141										

City of Portsmouth **PARKING**

Replacement Schedule

Vehicles **Scheduled for replacement in FY27**

City ID #	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
P142										
P145					$ 50,000	$ 40,000				
P146										
P149										
P160									$ 50,000	
P161		$ 40,000								$50,000
TOTALS	**$ 390,000**	**$ 400,000**	**$ 400,000**	**$ 400,000**	**$ 400,000**	**$ 410,000**	**$ 410,000**	**$ 410,000**	**$ 410,000**	**$410,000**

City of Portsmouth

Inventory **Stormwater Division**

Vehicles **(Scheduled for replacement in FY27)**

Department	City ID #	Description	Make	Year of Mfg.	Mfg. Identification Number	Fiscal Year Purchased	Purchase Cost	Useful Life
Stormwater	SW008	Ranger	Ford	2024	1FTER4PH7RLE47032	2025	$ 41,494.65	8
Stormwater	SW042	6 Wh Dump 108SD w/plow,wing, spreader	Freightliner	2015	1FVAG5CY2FHGR4450	2015	$ 90,994	10
Stormwater	SW066	Vactor 2112-JD (white)	International	2007	1HTWGAZTX7J564805	2008	$ 244,795	10
Stormwater	SW067	M3 Street Sweeper (Year 1 of 4)	Chev/Global	2022	1G9AM6N10NS462105	2022	$ 254,050	6
Stormwater	SW068	Tymco Sweeper	Freightliner	2024	3ALACXFC9RDUZ9024	2024	$ 384,075	6
Stormwater	SW166	F150 (white)	Ford	2021	1FTFX1E81MKD02921	2021	$ 36,788	8
Stormwater	New 27	Tow Behind Leaf Collector	Titan					
Stormwater	MISC	Equipment valued over $25,000 to include but not limited to: Electrical Controls, Inspection Devices, Motors, Trailers, Compressors, & Message Boards.						

City of Portsmouth
Replacement Schedule

Vehicles **Scheduled for replacement in FY27**

City ID #	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
SW008						$ 25,000.00	$ 25,000.00			
SW042									$ 140,000	$ 150,000
SW066					$ 125,000	$ 150,000	$ 125,000	$ 100,000	$ 150,000	
SW067	$ 125,000	$ 170,000	$ 170,000	$ 175,000	$ 60,000.00			$ 100,000	$ 100,000	$ 100,000
SW068		$ 100,000	$ 100,000	$ 125,000	$ 115,000	$ 125,000	$ 115,000	$ 50,000		
SW166		$ 30,000	$ 30,000				$ 35,000	$ 50,000		
New 27	$ 175,000									$ 125,000
MISC										
TOTALS	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 390,000**	**$ 375,000**
Use of Fund Balance	**$ 172,500**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 195,000**	**$ 187,500**
Transfer from Sewer	**$ 127,500**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 195,000**	**$ 187,500**

City of Portsmouth

Inventory **Water Division**

Vehicles **SCHEDULED FOR REPLACEMENT IN FY27**

Division	City ID #	Description	Make	Year of Mfg.	Mfg. Identification Number	Fiscal Year Purchased	Purchase Cost	Useful Life
Water	W001	Edge (black)	Ford	2019	2FMPK4G97KBB04468	2019	$ 28,929.00	8
Water	H002	Explorer (black)	Ford	2018	1FM5K8D84JGB58201	2018	$ 24,917.00	8
Water	W002	Edge (black)	Ford	2019	2FMPK4G95KBB04467	2019	$ 28,929.00	8
Water	W004	Transit Van (white)	Ford	2021	NM0LS7E25M1488272	2021	$ 29,133.55	10
Water	W005	Transit Van (white)	Ford	2022	NM0LS7S21N1512881	2022	$ 30,047.00	10
Water	W006	Explorer (black)	Ford	2016	1FM5K8AR2GGB44612	2022	$ 1.00	8
Water	WT007	Explorer (black)	Ford	2018	1FM5K8AR9JGA45986	2025	$ 1.00	5
Water	W007	Transit Van (white)	Ford	2018	1FDBF4XM2JKA76151	2018	$ 35,945.00	10
Water	W010	F-550 (yellow) w/plow	Ford	2024	1FD0X5HN8REE01378	2025	$ 127,364.16	8
Water	W024	F-250	Ford	2020		2024	$ 33,957.00	8
Water	W025	F-250 4x4 (white) w/plow	Ford	2020	1FDBF2B62LEC63257	2020	$ 64,790.00	8
Water	W026	F-150 pick-up (yellow)	Ford	2018	1FTFX1EG6JKE72887	2018	$ 29,378.00	8
Water	W027	F-550 (yellow) w/plow	Ford	2015	1FDUF5HT9FEA42315	2015	$ 40,443.00	8
Water	W028	F-250 4x4 Supercab (w/ plow)	Ford	2020	1FT7X2BN1LEC48697	2020	$ 45,007.00	8
Water	W029	F-250 Utility Body	Ford	2019	1FDBF2B6XKEC63215	2019	$ 27,235.00	8
Water	W030	F-550 Utility Body (white) w/plow	Ford	2024	1FDOX5HN1REE02050	2025	$ 127,324.16	8
Water	W031	F-550 4x4 Utility Body pick-up w/plow	Ford	2016	1FD0X5HT7GEC57754	2017	$ 73,476.00	8
Water	W032	Transit (yellow)	Ford	2018	NM0LS7E76J1358959	2018	$ 27,159.00	8
Water	W035	GR42B Dump (white)	Mack	2023	1M2GR1AC4PM001878	2023	$ 196,170.00	8
Water	W053	F-150 (Yel)	Ford	2019	1FTFX1E43KKE25081	2020	$ 28,401.00	8
Water	W060	Loader	Caterpillar	2021	CAT00420TH9X01243	2022	$ 149,000.00	8
Water	W061	Excavator 318	Caterpillar	2021	CAT0M318HKE700531	2022	$ 247,900.00	10
Water	W063	Track Loader-SVL90-2	Kubota	2015	14195	2015	$ 57,700.00	10

City of Portsmouth

Inventory **Water Division**

Vehicles **SCHEDULED FOR REPLACEMENT IN FY27**

Division	City ID #	Description	Make	Year of Mfg.	Mfg. Identification Number	Fiscal Year Purchased	Purchase Cost	Useful Life
Water	W079	Utility Trailer (construction)	Eagle	2018	112H8V350JL082749	2018	$ 20,395.00	20
Water	W080	Compressor	Atlas	2014	4500A1018ER047278	2018	$ 15,583.00	10
Water	W081A	Compressor	Chicago Pneumatic	1996	CE15250	1997	$ 12,945.00	10
Water	W100	Mini Track Excavator U-55-4 (Year 3 of 3)	Kubota	2015	25656	2016	$ 82,364.00	10
Water	W100T	T16DT Trailer (W100)	Towmaster	2016	4KNTT1627GL161190	2016	$ 10,700.00	7
Water	W101	Mini Wheeled Loader (W/S)	Volvo	2019	VCEEW60EP00312208	2020	$ 77,661.00	12
Water	W103	F150 4X4 (Yel)	Ford	2017	1FTMF1E81HKD49737	2017	$ 24,057.00	8
Water	W104	F600 4x4 Dump w/plow	Ford	2023	1FDFF6LN3PDA04030	2024	$ 113,755.00	8
Water	W108	Mack Granite GR64F Dump w/plow	Mack	2021	1M2GR3GC9MM023583	2021	$ 238,929.00	8
Water	W109	F-150 pickup 1/2 ton (yellow)	Ford	2013	1FTEX1CM1DKE57951	2013	$ 18,127.00	8
Water	W127	Escape (SUV) (white)	Ford	2021	1FMCU9G66MUA39606	2022	$ 26,866.00	8
Water	W143	Mobile Message Board	SolarTech	2019	4GM2M1312K1462350	2019	$ 19,450.00	10
Water	W150	Utility Trailer (Well Supplies)	Homemade	2016	5HABE1010GN042792	2016	$ 2,995.00	20
Water	W159	Edge (white)	Ford	2021	2FMPK4J99MBA54765	2022	$ 37,140.15	10
Water	WT156	Utility Trailer	PJ	2008	3CVU8131882125365	2008	$ 2,000.00	20
Water	WT163	Trailer (Track Loader)	PJ	2013	4P5CC222XD3003769	2013	$ 5,000.00	20
Water	NEW 26	Van w/lift (split with Sewer)						
Water	MISC	Equipment valued over $25,000 to include but not limited to: Elec. Controls, Pumps, Motors, Monitoring Equip., Valves, Trailers, Compressors, & Message Boards.						

City of Portsmouth

Replacement Schedule

Vehicles **Scheduled for replacement in FY27**

City ID #	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
W001	$ 35,000								$ 40,000	
H002		$ 40,000								
W002									$ 40,000	
W003				$ 40,000						
W004					$ 45,000					
W005						$ 45,000				
W006	$ 35,000									
H007										
W007	$ 55,000							$ 60,000		
W010				$ 40,000	$ 40,000	$ 40,000	$ 40,000			
W024-USAF (1)			$ 45,000							
W025		$ 35,000	$ 35,000							$ 70,000
W026		$ 50,000								
W027							$ 65,000	$ 65,000		
W028		$ 55,000								$ 60,000
W029	$ 55,000								$ 60,000	
W030						$ 60,000	$ 75,000	$ 45,000		
W031								$ 75,000	$ 75,000	$ 75,000
W032	$ 37,000						$ 40,000			
W035		$ 45,000	$ 60,000	$ 50,000	$ 45,000					
W053		$ 40,000								$ 50,000
W060			$ 95,000	$ 85,000						
W061				$ 80,000	$ 75,000	$ 105,000				
W063									$ 40,000	$ 40,000
W079										
W080										
W081A										

City of Portsmouth

Replacement Schedule

Vehicles **Scheduled for replacement in FY27**

City ID #	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
W100	$ 40,000									$ 50,000
W100T										
W101					$ 40,000	$ 40,000				
W103							$ 50,000			
W104					$ 60,000	$ 60,000				
W108		$ 110,000	$ 130,000	$ 30,000			$ 80,000	$ 105,000	$ 100,000	$ 65,000
W109	$ 43,000									
W127				$ 40,000						
W143										
W150										
WT156										
W159					$ 45,000					
WT163										
NEW 26 (SCADA)										
MISC EQ.	$ 100,000	$ 100,000	$ 110,000	$ 110,000	$ 125,000	$ 125,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
TOTALS	**$ 400,000**	**$ 475,000**	**$ 475,000**	**$ 475,000**	**$ 475,000**	**$ 475,000**	**$ 500,000**	**$ 500,000**	**$ 505,000**	**$ 560,000**

City of Portsmouth

Inventory **Sewer Division**

Vehicles **(Scheduled for replacement in FY27)**

Division	City ID #	Description	Make	Year of Mfg.	Mfg. Identification Number	Fiscal Year Purchased	Purchase Cost	Useful Life
Sewer	S002	Explorer (Blk)	Ford	2018	1FM5K8D84JGB58201	2018	$ 24,917	8
Sewer	S004	Edge (White)	Ford	2021	2FMPK4G96MBA41253	2021	$ 32,981	8
Sewer	S005	Escape (white)	Ford	2022	1FMCU9G6XNUA17030	2022	$ 27,763	8
Sewer	S006	Escape (white)	Ford	2024	1FMCU9GNXRUB05704	2025	$ 32,194	8
Sewer	S010	Suburban (white)	Chevrolet	2012	1GNWKMEG2CR281033	2025	$ 1	5
Sewer	S011	F-150 4X4 (white)	Ford	2020	1FTFX1E4XLFC24014	2021	$ 36,732	10
Sewer	S012	F-150 4X4 (white)	Ford	2022	1FTMF1EB7NKE18230	2023	$ 31,126	10
Sewer	S013	Escape (SUV) (White)	Ford	2021	1FMCU9BZ8MUA61799	2021	$ 28,451	8
Sewer	S014	F550 Dump w/plow **(Year 1 of 2)**	Ford	2019	1FDUF5HY4KEC25823	2019	$ 37,100	8
Sewer	S015	Fusion (White)	Ford	2020	3FA6P0T95LR263370	2020	$ 23,380	10
Sewer	S017	Focus (White) (ordered)	Ford	2014	1FADP3F29EL421718	2015	$ 14,545	10
Sewer	S041	F550 Pickup **(Year 1 of 2)**	Ford	2019	1FDUF5HY4KEC00100	2020	$ 36,999	8
Sewer	S048	114SD 10 Wheel Dump (Yel) w/Plow	Freightliner	2016	1FVHG3DV7GHHM1870	2016	$ 179,199	10
Sewer	S049	F550 Pickup (Tommy lift) **(Year 1 of 3)**	Ford	2019	1FD0X5HY1KEC00101	2019	$ 40,053	9
Sewer	S059	4WD Wheeled Loader	Caterpillar	2022	CAT00920TSL400799	2022	$ 177,500	10
Sewer	S062	Skidsteer 289D3	Caterpillar	2020	CAT0289DLJX902243	2020	$ 83,900	10
Sewer	S065	Vactor (white) **(Year 5 of 6)**	Mack	2020	1M2GR3GC5LM0181136	2020	$ 481,962	8
Sewer	S073	Escape (white)	Ford	2024	1FMCU9GN9RUA41154	2025	$ 35,068	8
Sewer	S074	Edge (Black)	Ford	2013	2FMDK3GC2DBA25236	2013	$ 1	8
Sewer	S075	F150 (Yel)	Ford	2017	1FTMF1E8XHKD49736	2018	$ 23,547	10
Sewer	S076	Hot Jet & Trailer	Misc	2018	58LMU1222JA001555	2019	$ 29,595	10
Sewer	S078	GR64F Rolloff	Mack	2022	1M2GR3GC6NM025731	2022	$ 264,367	10

City of Portsmouth

Inventory **Sewer Division**

Vehicles **(Scheduled for replacement in FY27)**

Division	City ID #	Description	Make	Year of Mfg.	Mfg. Identification Number	Fiscal Year Purchased	Purchase Cost	Useful Life
Sewer	S099	908M Wheeled Loader	Caterpillar	2020	CAT0908MJH8804424	2020	$ 124,341	10
Sewer	S116	Utility Trailer	Carry On	2014	4YMCL1429EV024360	2014	$ 4,400	10
Sewer	S123	F-150 4x4 w/Plow	Ford	2010	1FTVX1EV2AKE09201	2010	$ 26,252	10
Sewer	S124	Enclosed Trailer	Innovative	2023	7PPZ1EC26P1003273	2022	$ 9,885	10
Sewer	S127	Escape (SUV) (white)	Ford	2021	1FMCU9G66MUA39606	2022	$ 24,886	10
Sewer	S130	Tank Truck (Yel/Blk) 114 SD	Freightliner	2018	1FVHG3DV6JHJS5730	2018	$ 208,916	10
Sewer	S134	F350	Ford	2023	1FDRF3HN7PDA13138	2024	$ 73,655	8
Sewer	S135	Transit Camera Vehicle	Ford	2023	1FTBW1X80PKA56396	2023	$ 226,450	10
Sewer	S144	Message Board	Solar Tech	2022	4GM2M1311N1463011	2022	$ 19,140	10
Sewer	S147	Message Board	Solar Tech	2022	4GM2M131XN1463010	2022	$ 19,140	10
Sewer	S167	F250 Extended Cab w/Plow	Ford	2017	1FT7X2B60HED45177	2017	$ 33,225	10
Sewer	SC075	Compressor	Atlas	2016	4500A101XGR053151	2018	$ 18,475	10
Sewer	ST041	Utility Trailer	Innovative	2025	799Z1UB1751009028	2025	$ 6,200	10
Sewer	NEW 25	SCADA Vehicle (Edge)						10
Sewer	NEW 26	F250 w/Plow						
Sewer	NEW 26	Van w/Lift						
Sewer	MISC	Equipment valued over $10,000 to include but not limited to: Elec. Controls, Pumps, Motors, Monitoring Equip., Valves, Trailers, Compressors, & Message Boards.						

City of Portsmouth
Replacement Schedule

Vehicles Scheduled for replacement in FY27

City ID # *	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
S002								$ 45,000		
S004			$ 40,000							
S005				$ 40,000						
S006							$ 40,000			
S010				$ 40,000						
S011					$ 60,000					
S012							$ 50,000			
S013					$ 40,000					
S014	$ 50,000	$ 50,000								$ 55,000
S015				$ 40,000						
S017									$ 40,000	
S041	$ 55,000	$ 55,000							$ 55,000	$ 55,000
ST041										
S048								$ 75,000	$ 75,000	$ 75,000
S049	$ 85,000	$ 60,000	$ 60,000				$ 50,000	$ 50,000		
S059			$ 60,000	$ 70,000	$ 70,000					
S062				$ 100,000	$ 20,000					
S065	$ 65,000	$ 95,000	$ 100,000			$ 70,000	$ 50,000	$ 130,000	$ 230,000	$ 255,000
S073								$ 40,000		
S074	$ 40,000							$ 30,000		
S075		$ 50,000								
SC075										
S076			$ 40,000							
S078			$ 50,000	$ 50,000	$ 90,000	$ 105,000	$ 105,000			
S099		$ 40,000	$ 55,000	$ 60,000						
S116										
S123										
S124										
S127						$ 40,000				

City of Portsmouth
Replacement Schedule

Vehicles Scheduled for replacement in FY27

City ID # *	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
S130					$ 105,000	$ 105,000	$ 105,000			
S134						$ 80,000				
S135				$ 30,000	$ 50,000	$ 60,000	$ 60,000	$ 60,000		
S144										
S147										
S167		$ 45,000								
New PI WWT									$ 40,000	
New SCADA										
VEHICLE TOTAL	$ 295,000	$ 395,000	$ 405,000	$ 430,000	$ 435,000	$ 460,000	$ 460,000	$ 430,000	$ 440,000	$ 440,000
MISC EQ	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
TOTALS	**$ 495,000**	**$ 595,000**	**$ 605,000**	**$ 630,000**	**$ 635,000**	**$ 660,000**	**$ 660,000**	**$ 630,000**	**$ 640,000**	**$ 640,000**

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CITY OF PORTSMOUTH, NH
CAPITAL IMPROVEMENT PLAN

FY 2027 – FY2032

Citizen Request Subcommittee: October 9, 2025
City Council and Planning Board Joint Public Hearing: November 12, 2025
Planning Board Adopted: November 20, 2025
City Council Adopted: December 8, 2025

Appendix II

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SECTION I: INTRODUCTION
Understanding the Capital Improvement Plan (CIP)

What is the CIP?

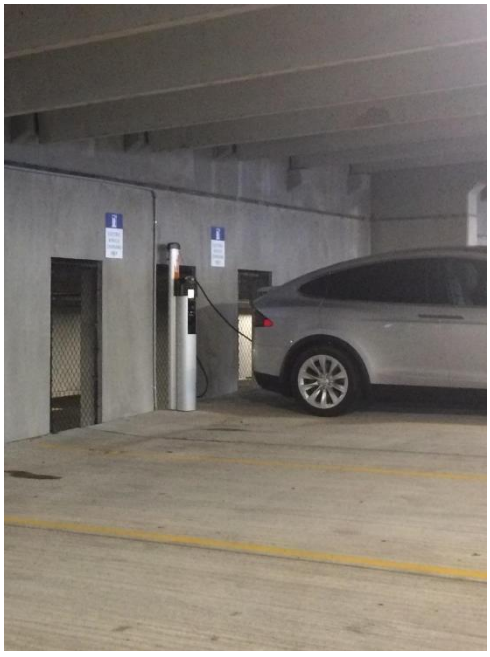
The Capital Improvement Plan (CIP) is both a financial and an infrastructure planning tool that sets forth a multi-year schedule and financing strategies for accomplishing public capital projects which maintain the quality of City infrastructure and assist in the achievement of Citywide Goals.

Careful development of and adherence to the CIP ensure that the necessary facilities are provided within the City's financial capability. In combination with the annual City budget, the CIP has a significant impact on the allocation of fiscal resources and is thus one of the most important documents considered by the City Council.

What is infrastructure?

Infrastructure refers to the basic physical structures and facilities (i.e., City buildings, roads, sewer pipes, water systems, parks, etc.) needed for the operation of a municipality. Infrastructure impacts the public health, safety, and quality of life of the City's community.







What is the Purpose of the CIP?

Maintain City infrastructure

- Identify capital needs
- Provide a comprehensive picture of the City's major development needs
- Coordinate efforts of various City Departments and agencies
- Implement recommendations of the City's Master Plan and other Planning Documents
- Discourage piecemeal improvements and duplication of expenditures

Ensure needed facilities are provided within the City's financial capability

- Establish fiscal priorities for projects
- Balance the use of funding sources
- Maintain a stable and predictable tax rate

Provide an accessible and inclusive process for City residents

- Inform taxpayers of anticipated future improvements
- Optimize the timing of major projects to reduce fluctuations in the tax rate

What qualifies as a CIP project?

A capital improvement project is defined as a major fiscal expenditure that typically falls into one or more of the following categories:



- ✓ Land acquisition;
- ✓ Construction or expansion of a public facility, street, utility, or public infrastructure;
- ✓ Rehabilitation of a public facility or public infrastructure, provided the cost is $50,000 or more;
- ✓ Design work or planning study related to a capital project or implementation of the Master Plan;
- ✓ Any item or piece of equipment, non-vehicular in nature, that costs more than $50,000 and has a life expectancy of five (5) or more years; or
- ✓ Replacement and purchase of vehicles that require a bonding authorization, that have a life expectancy of ten (10) or more years.

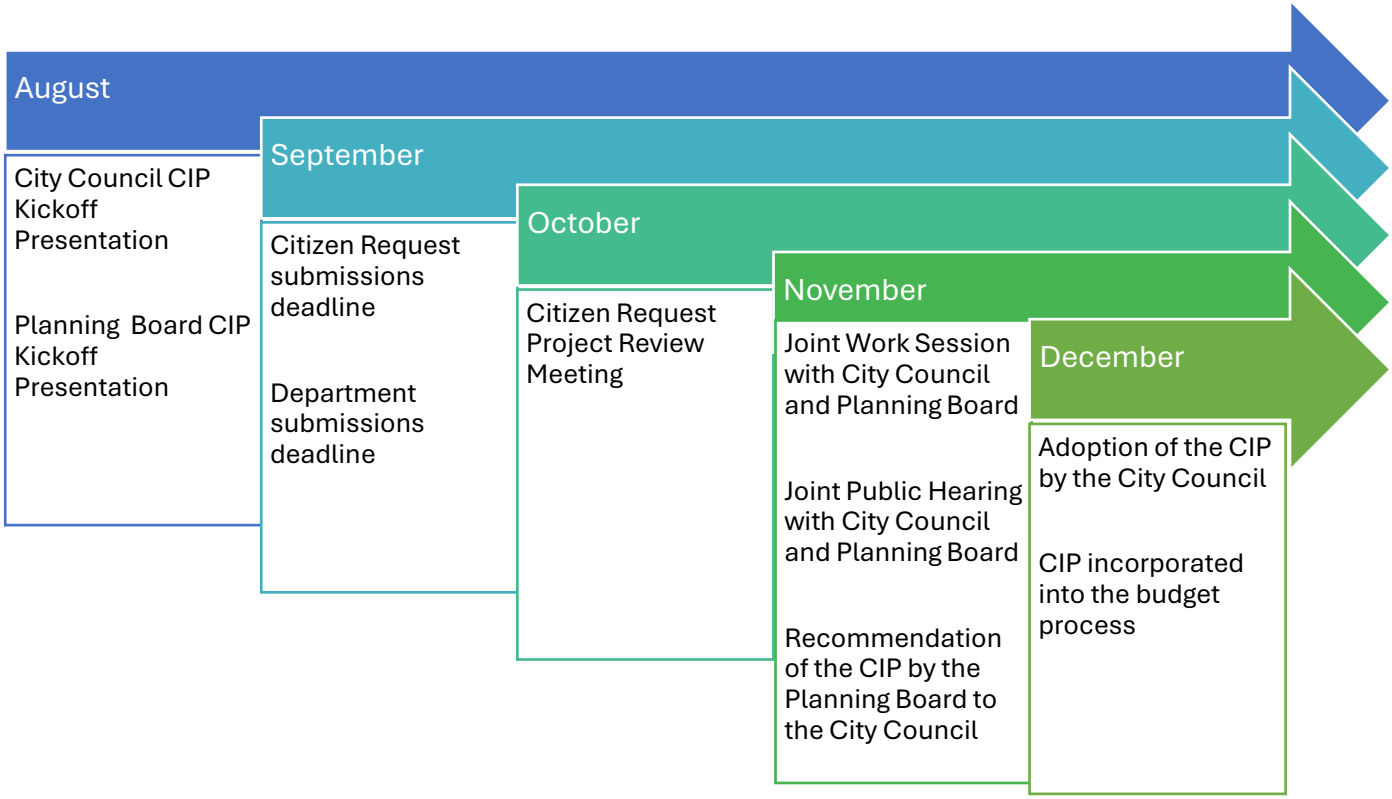
Which City Departments coordinate the CIP process?

The process of developing the six-year Capital Improvement Plan process is coordinated annually by the Finance and Planning & Sustainability Departments under the direction of the City Manager.



An earlier CIP process

In an effort to better inform the budget process as well as allow for more impactful involvement by the public, City Council, and Planning Board earlier in the CIP process, the City has chosen to continue its revised CIP timeline, changed in the FY2026 CIP cycle. This new process involves the consideration of the CIP by the City Council and Planning Board in tandem through joint presentations and public hearings, and delivers an adopted CIP before the start of the City Council's budget process.



Who develops the CIP Projects?

Portsmouth Residents

City of Portsmouth residents are invited to submit projects to be considered for the Capital Improvement Plan. Submissions are analyzed by applicable Departments and are presented to the City Council Citizen Request Subcommittee for review. The Subcommittee determines which projects should be included in the proposed CIP within the parameters of the plan. All Citizen Requests are listed in Appendix I.

Departments and Divisions

City staff utilize studies, master plans, needs assessments, and other capital planning tools to determine capital needs. Staff review regulatory requirements and the public health needs of the City in order to submit appropriate projects to ensure compliance.

In addition to submitting new capital projects, all existing and ongoing CIP projects are reassessed on an annual basis. Every project is updated as needed for changes to cost, timeline, or scope. Significant changes to the funding requests or timeline of a project from the prior year's CIP are noted on the Project Element Sheet.

How are projects submitted?

It is important to note that the CIP is both a budgeting and a planning tool that forecasts into the future. The document is not static. The CIP remains fluid with each passing year to adjust for changes in project costs, timeline, priority, and funding availability.

The CIP remains fluid with each passing year to adjust for changes in project cost, timeline, project schedule, priority, and funding availability.

New Project Requests

- Department Heads are responsible for submitting project requests for review.
- Citizens are encouraged to submit capital project ideas through the Citizen Request process.

Existing Project Requests

- Before the start of a new CIP cycle, the City Manager asks the Departments to review every project and adjust the costs, timeline, or other parameters with up-to-date information. If the changes are noteworthy, they are documented on the project's element sheet.
- The City Council and/or the Planning Board may request changes to a project's scope, timeline, and/or funding during their joint work session.
- The City Council may amend the CIP after its adoption, as elements of the plan become components of the budget process.

How are projects prioritized?

Upon submission, projects are reviewed by staff against the following rubric to prioritize the proposed funding timeline. The following table displays the factors utilized to prioritize projects with Core Functions considered most vital.

Core Function	Financial Benefit	Community Plan or Improvement
• Responds to a Federal or State requirement	• Eligible for matching funds with limited availability	• Identified in a planning document or study
• Addresses public health or safety need	• Timing or location coordinates with synergistic project	• Improves quality of or provides added capacity to existing services
• Alleviates substandard conditions or deficiencies	• Reduces long-term operating costs	• Provides incentive to economic development
		• Responds to a Citywide Goal or submitted Resident request

Why are projects removed from the CIP?

CIP projects remain in the document while they still require funding. Projects are removed from the document for three reasons:

1. The project has been fully funded. No fully funded projects remain in the document.
2. The project is no longer feasible, desired within the CIP timeline, or needs re-evaluation/ reworking before being returned to the Capital Improvement Plan.
3. Projects deemed Priority Level C (those whose funding would be beyond the CIP's planning horizon) will spend a single year in the document and then be removed unless



Where do projects go after they leave the CIP?

As projects move forward from the planning (CIP) to implementation phase, they are placed on the City's project page on the website: portsnh.co/projects

requested to remain by the submitting Department.

SECTION II: THE CIP DOCUMENT

The CIP Document Structure and Organization

How is the CIP organized?

- Introduction – Introduces the document and its content to the reader and assists them in locating the information they desire for each proposed project
- Method of Financing – Describes each of the funding sources proposed to enable the completion of each CIP Project
- Financial Summary – Provides detailed financial information of the proposed projects within the document including an overall summary, capital outlay (General Fund, pay-as-you-go funding), and debt service schedules (borrowing)
- Project Element Sheets – Details key information such as project timing, cost, and funding source.



Vehicles and Equipment (VE): Projects that fund the purchase of vehicles or non-vehicular equipment



Buildings and Infrastructure (BI): Projects that support or augment the infrastructure of the City's buildings, parks, playgrounds, and more



Information System (IS): Projects that include the purchase or improvement of the information technology infrastructure of the City



Transportation Systems Management (TSM): Projects that invest in the City's vehicular, bicycle, and pedestrian throughways



Enterprise Funds (EF): Projects that support or expand the City's infrastructure to provide high quality drinking water and/or collect and treat wastewater

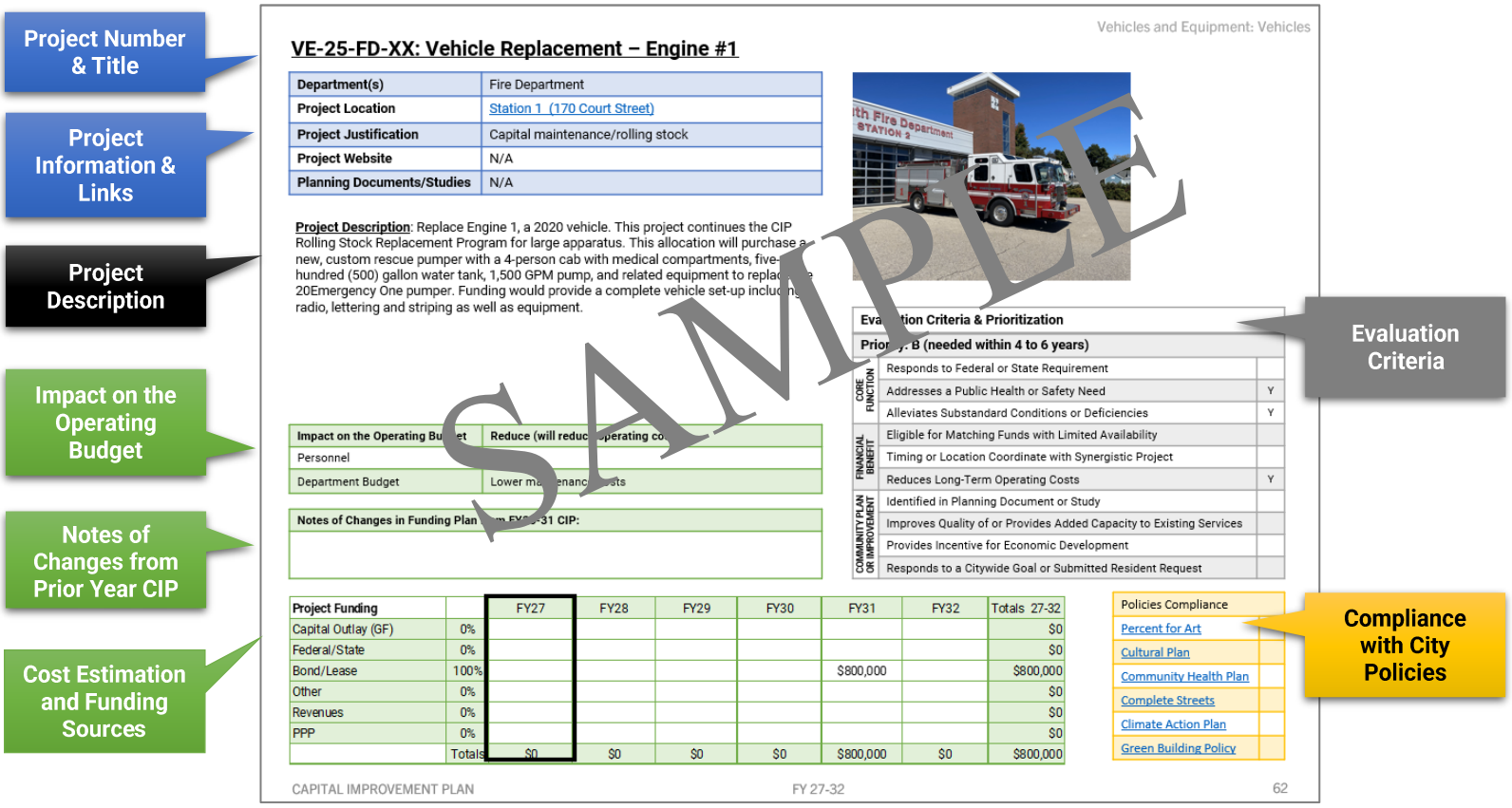


Combined Funding Projects (COM): Projects that require more than one funding source (i.e. General Fund, Enterprise Fund)

- Appendices
  - **Appendix I – Citizen Requests:** All Citizen requested projects and staff assessments regarding each request
  - **Appendix II – NHDOT Portsmouth Projects:** A list of projects occurring within the Portsmouth City limits that are funded and operated by the State of New Hampshire
  - **Appendix III – Studies Listed within the CIP:** A list of the studies cited throughout the document
  - **Appendix IV – Ward Maps:** Includes a Facilities and Parks Map and a Sewer and Water Facilities Map for each of the five (5) City wards
  - **Appendix V – Project Element Sheet Breakdown:** Provides a detailed breakdown of what is found on a Project Element Sheet
  - **Appendix VI – Acronyms:** A list of acronyms appearing in the document and their meanings for projects in the CIP

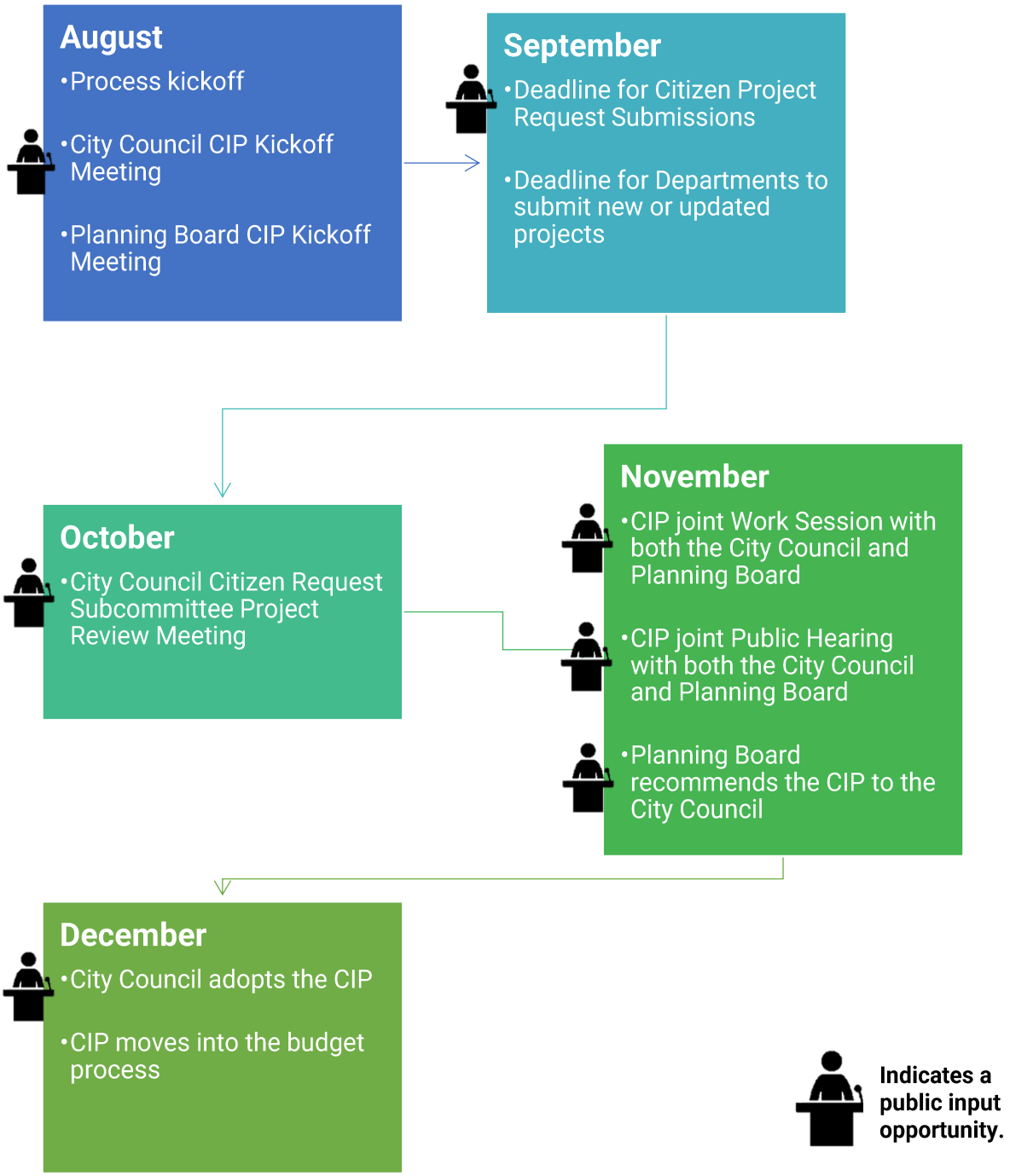
What information is on the Project Element Sheet?

Each project is identified on a Project Element Sheet providing pertinent information regarding each individual project proposal. The sample below depicts the various features provided on the Project Element Sheet.



SECTION III: FY2027 – FY2032 CIP
Calendar Specifics and Document Changes

FY2027 – FY2032 Capital Improvement Plan (CIP) Process



New Projects Added to the CIP in FY27

These are projects that are being introduced for the first time in the FY2027 – FY2032 CIP. Not all new projects are proposed to be funded in FY27.

Projects that were previously featured in the CIP, are not found in the FY2027 – FY2032 CIP, and need to return to the CIP funding process, are known as Returning Projects.

These projects will feature their original submission year as part of their Project number.

Category	Department Submitting	Project Name	New or Returning
Vehicles and Equipment (VE)			
VE	Fire	Rescue 7 Replacement	New
VE	Planning & Sustainability	Electrification of City Fleet - Develop Plan	New - Citizen Request Project
VE	Fire	Cardiac Monitor/Defibrillator Upgrade	New
Buildings and Infrastructure (BI)			
BI	Fire	Station 3 Roof Replacement	New
BI	DPW	Municipal Complex (Replacing the New Police Department Project)	New
BI	School	School Facilities - Pavement and Roofing	New
BI	Library	Historic Archive Initial Building Costs	New
BI	Economic & Community Development	Artist Live Work Studio Space Study	New - Citizen Request Project
BI	Planning & Sustainability	Vernal Pool Update	New
BI	Planning & Sustainability	Citywide Prime Wetland Mapping Revision	New
BI	Planning & Sustainability	Deer Street Lot 2 Park Design	New
BI	DPW	Recycling & Solid Waste Totes	Returning
BI	Planning & Sustainability/ DPW	Solar Arrays and Potential Power Generation	New - Citizen Request Project
Information Systems (IS)			
IS	Police	Police Interview Room Audio/Video	New
Enterprise Funds			
EF	WD	Portsmouth and Collins Wells - Treatment	New
Combined Funding Projects			
COM	DPW	Coakley Neighborhood Complete Street Restoration	New
COM	DPW	Cabot & Austin Area Sewer Separation	New
COM	DPW	Maplewood Avenue Reconstruction - Rt 1 Bypass to RR Tracks	New
COM	DPW	Restoration/Improvements to Vaughan Mall Surface Features	New

Projects That Did Not Continue from FY2026 – FY2031 CIP to FY2027 – FY2032 CIP

This is a list of projects that were included in the FY2026 – FY2031 Capital Improvement Plan but are not found in the FY2027 – FY2032 Plan. Reasons for their removal are also listed.

Category	Department Submitting	Project Name
Buildings and Infrastructure (BI)		
BI-15-PD-10	New Police Department Facility	Replaced by the Municipal Complex Project
BI-25-HL-20	Sheltering and Public Health Resources	Secured the services pro bono
BI-24-PL-22	City of Portsmouth Master Plan Update	Funded through Capital Outlay, appropriated with the passage of the FY26 Budget
BI-26-PL-24	Solar/Battery Study and Opportunities	Funded through Capital Outlay, appropriated with the passage of the FY26 Budget
BI-20-RC-29	Greenland Road Recreational Facility	Potential future funding is out beyond the planning horizon
BI-15-PW-31	Leary Field - Restoration	Potential future funding is out beyond the planning horizon
BI-15-PW-33	Outdoor Pool Aquatics Upgrade and Pool House	Potential future funding is out beyond the planning horizon
BI-24-PW-47	Mechanic Street Wharf/Pier	Potential future funding is out beyond the planning horizon
Information Systems (IS)		
IS-24-IT-49	Cybersecurity Enhancements	Consolidated into General IT Upgrades
IS-21-FI-50	Financial Software Upgrade	Funding authorized 8/4/2025 through the budget and bonding process
Transportation Systems Management (TSM)		
TSM-16-PL/NH-67	Russell/Market Intersection Upgrade	Funding authorized 7/15/2025 through the budget and bonding process
TSM-08-PW/NH-69	Cate Street Bridge Replacement	Funding authorized 8/4/2025 through the budget and bonding process
TSM-20-PW-70	Coakley-Borthwick Connector Roadway	Funding authorized 8/4/2025 through the budget and bonding process
TSM-20-PW-75	Pinehurst Road Improvements	Potential future funding is out beyond the planning horizon
Enterprise Funds		
EF-23-SD-86	Wastewater Reuse at Pease Wastewater Treatment Facility	Potential future funding is out beyond the planning horizon
Combined Funding Projects		
COM-23-PW-94	Chapel Street	Funding authorized 8/4/2025 through the budget and bonding process

SECTION IV: METHOD OF FINANCING

Where the Money Comes From

Capital improvement projects are funded from a variety of sources. These funding sources include: General Fund (GF) Capital Outlay; Federal/State Grants; Bond or Lease; Revenues (Parking, Water and Sewer); State Revolving Loan Fund (SRF); and Public Private Partnerships (PPP).

General Fund/Capital Outlay (GF)

- Capital Outlay is funded from General Fund Revenues, including the money raised by local property taxes for a given year;
- The entire cost is paid off within the year; and
- The intent is to budget an amount that is no more than 2% of the previous Fiscal Year General Fund total budget to address City General Fund priorities.

Federal/State Grants (Fed/State)

- The primary source of grant funding is from other levels of government, for example, the Environmental Protection Agency, the NH Department of Health and Human Services, U.S. Housing and Urban Development, the NH Department of Environmental Services, and the NH Department of Transportation;
- Generally, these Federal and State sources provide an outright grant or matching funds to go with locally raised funds; and
- The City also pursues non-governmental private grants when applicable.

General Obligation Bonds (Leases/Bonds)

- Bonds are used to finance major municipal capital projects and purchases;
- These are issued for a period of time generally extending from ten to thirty years during which time principal and interest payments are made;
- They are secured by the full faith and credit of the Municipal Government;
- This type of payment has the advantage of allowing the costs to be amortized over the life of the project and of allowing taxpayers or rate payers to pay a smaller amount of the project's cost each year;
- However, they do commit the City's resources over a long period of time and decrease the flexibility of how yearly revenues can be utilized;
- The City's bonding capacity is a limited resource;

- All projects that are to be bonded should meet minimum eligibility criteria and must have a useful life of at least equal to the bond terms; and
- **Projects that are funded through bonds, after the adoption of the CIP and the budget, must go through an additional process of authorization by the City Council after a public hearing.**

Revenues (Enterprise Funds)

- The City has two established Enterprise Funds (Water and Sewer);
- The needs for these two divisions are met through the revenues raised from providing those particular services; and
- Utilizing this funding source has no impact on the City's tax rate.

Revenues (Special Revenue Funds)

- The City has a Parking and Transportation Fund (Special Revenue Fund);
- Revenues derived from the City's parking functions are transferred to this fund in order to operate the City's parking and traffic related activities; and
- Utilizing this funding source has no impact on the City's tax rate.

State Revolving Loan Fund (SRF/SRLF)

- This is a program offered through the NH Department of Environmental Services for the purpose of providing low interest rate funding for approved water pollution control projects;
- State approval of applications does not bind the City to any of the individual projects but does lock into a low interest rate loan;
- Upon completion of projects, the accumulated draw down becomes a long term loan, payable by the City of Portsmouth Sewer or Water Fund to the State of NH; and
- In addition, the City applies for State Aid Grant (SAG) funding to assist in repaying SRF loans.

Public Private Partnership (PPP)

- This method of financing involves joint funding of a particular project between the City and one or more private sector or non-governmental partners; and
- This method is used for projects that will benefit the partners and help to minimize costs to local taxpayers.

SECTION V: FINANCIAL SUMMARY

Explanation of Funding

Section V contains useful summary information detailing the specifics of the Capital Plan. These include the following:

1. Capital Improvement Plan Summary, all funds (FY 27-32);
2. A graph displaying the FY 2027 Distribution of Capital Improvement Plan Funding (Non-Enterprise Funds);
3. General Fund, Capital Outlay Projects only (FY 21-27) - Six-year history and proposed FY27 Funding;
4. Computation of Legal Debt Margin as of June 30, 2025;
5. Long-Term Debt Service Forecast Model (General Fund);
6. Projected Net Long-Term Debt Service as a Percentage of the General Fund Budget;
7. Long-Term Debt Service Forecast Model (Parking Fund);
8. Long-Term Debt Service Forecast Model (Debt Service Fund);
9. Long-Term Debt Service Forecast Model (Water Fund);
10. Long-Term Debt Service Forecast Model (Sewer Fund); and
11. Long-Term Debt – Outstanding Balance (All Funds).

Impact on Operating Budget

Description of box labeled "Impact on Operating Budget" is as follows:

1. **Reduce – Will Generate Revenue and/or Reduce Operating Costs**
   The project will either generate some revenue to offset expenses.

2. **Negligible – Will Increase Operating Costs by Less Than $5,000 per Year**
   The project will generate less than $5,001 per year in increased operating expenditures.

3. **Minimal – Will Increase Operating Costs by $5,001 to $50,000 per Year**
   The project will generate between $5,001 and $50,000 per year in increased operating expenditures.

4. **Moderate - Will Increase Operating Costs by $50,001 to $100,000 per Year**
   The project will generate between $50,001 and $100,000 per year in increased operating expenditures.

5. **High - Will Increase Operating Costs by $100,001 or More per Year**
   The project will generate $100,001 or more annually in increased operating expenditures.

Operating Budget Impact
FY 27-32 Capital Improvement Plan

The following projects will have an impact on operating budgets. All other Capital Projects will have negligible or minimal impact on operating budgets.

By Project:

Page	Project:		FY 27	FY 28	FY 29	FY 30	FY 31	FY 32
II 39	VE- 25- PD- 11	Police Body Cameras & Tasers						
		Personnel	78,750	82,688	86,822	91,163	95,721	100,507
		Operating	90,000	90,000	90,000	90,000	90,000	90,000
		Total	168,750	172,688	176,822	181,163	185,721	190,507
		An FTE will be needed to administer the program and cost of annual maintenance and data storage will be needed.						
II 41	BI- 27- PW- 14	Municipal Complex Upgrade						
		Personnel	0	0	0	48,000	50,400	52,920
		Operating	0	0	0	100,000	100,000	100,000
		Total	0	0	0	148,000	150,400	152,920
		By building a new Police Facility this project will increase utility costs due to the increased size along with a possible increase to custodian/maintenance costs						
II 62	BI- 18- PW- 43	Prescott Park Master Plan Implementation						
		Personnel	0	50,000	52,500	55,125	57,881	60,775
		Operating	0	30,000	30,000	30,001	30,002	30,003
		Total	0	80,000	82,500	85,126	87,883	90,778
		An increase to operating budgets for maintenance can be expected.						
II 44	BI- 26- SC- 18	Elementary Schools Playground Upgrade						
		Personnel	0	0	0	0	0	0
		Operating	0	60,000	60,000	60,000	60,000	60,000
		Total	0	60,000	60,000	60,000	60,000	60,000
		An increase to operating budgets for maintenance of three playgrounds can be expected.						
II 50	BI- 27- LI- 24	Historic Archive Initial Building Costs						
		Personnel	0	0	30,000	30,900	31,827	32,782
		Operating	0	0	25,000	25,750	26,523	27,318
		Total	0	0	55,000	56,650	58,350	60,100
		An increase to personnel costs for a non-profit director's oversight of the archive as well as facility upkeep and maintenance costs.						
II 52	BI- 27- ED- 26	Artist Live Work Studio Space						
		Personnel	0	0	0	0	0	0
		Operating	0	0	0	0	0	0
		Total	0	0	0	0	0	0
		A fractional FTE will be needed to assist with this project. The timing of costs is uncertain at this time due to the infancy of the project.						
II 55	BI- 27- PL- 33	Deer Street Lot 2 Park Design						
		Personnel	0	0	0	0	0	0
		Operating	0	0	50,000	51,500	53,045	54,636
		Total	0	0	50,000	51,500	53,045	54,636
		An increase to operating costs for the maintenance of the park.						
II 57	BI- 24- RC- 35	South Mill Pond Playground						
		Personnel	0	0	0	0	0	25,000
		Operating	0	0	0	0	0	25,000
		Total	0	0	0	0	0	50,000
		An increase to personnel costs for cleaning of facilities. An increase in operating costs for facility maintenance and cleaning.						
II 63	BI- 21- PW- 44	City Hall HVAC Improvements						
		Personnel	0	0	0	0	0	0
		Operating	0	0	0	50,000	51,500	53,045
		Total	0	0	0	50,000	51,500	53,045
		An increase to operating costs for on-going maintenance needs.						
II 65	BI- 18- PW- 46	Recycling and Solid Waste Transfer Station						
		Personnel	0	0	0	0	0	75,000
		Operating	0	0	0	0	0	25,000
		Total	0	0	0	0	0	100,000
		An increase to personnel costs for the care of additional space at the transfer station. Expanded size of the facility will require additional non-operating costs.						
II 69	BI- 27- PW- 52	Solar Arrays and Potential Power Generation						
		Personnel	0	0	0	0	0	0
		Operating	0	0	50,000	51,500	53,045	54,636
		Total	0	0	50,000	51,500	53,045	54,636
		An increase to operating costs for the on-going maintenance of solar facilities.						

II	70	BI-	20-	PW-	53	Level 2 & Level 3 Electric Vehicle (EV) Charging Stations	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32
						Personnel	0	0	0	0	0	0
						Operating	0	0	0	0	0	0
						Total	0	0	0	0	0	0
						Any operating costs will be covered by revenue received.						
II	71	BI-	26-	PW-	54	Parking Garage and Public Transportation	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32
						Personnel	0	0	0	0	0	0
						Operating	0	0	0	0	0	0
						Total	0	0	0	0	0	0
						A New Parking Garage, if built, would have an impact to the Parking Funds operating budget. At this time it unknown the timing of construction or the impacts to operating budgets.						
II	97	EF-	24-	SD-	93	Peirce Island Wastewater Treatment Facility	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32
						Personnel	0	0	0	0	0	0
						Operating	0	75,000	77,250	79,568	81,955	84,413
						Total	0	75,000	77,250	79,568	81,955	84,413
						An increase is expected for the ongoing maintenance required at the facility.						
						Total CIP FY 27-32						
						Personnel	78,750	132,688	169,322	225,188	235,829	346,984
						Operating	90,000	255,000	382,250	538,319	546,069	604,052
						Total	168,750	387,688	551,572	763,506	781,898	951,036

City Council Goals Addressed:

Parking & Transportation – Make Portsmouth a multi-modal transportation City leveraging both private & public participation and resources.

BI-20-PW-53	Level 2 & 3 Electric Vehicle (EV) Charging Stations
BI-26-PW-54	Parking Garage and Public Transportation
TSM-12-PW-58	Parking Lot Paving
TSM-08-PW-59	Parking Meters
TSM-15-PL/NH-60	Hampton Branch Rail Trail (NH Seacoast Greenway)
TSM-15-PL-61	Bicycle/Pedestrian Plan Implementation

Arts, Culture, and Enrichment of Residential Live – Support, enhance, and promote current programming that supports resident year-round life and community.

BI-25-LI-23	Historic Record Artifact Conservation, Storage Assessment, and Design
BI-27-LI-24	Historic Archive Initial Building Costs
BI-25-ED-25	Public Art
BI-27-ED-26	Artist Live Work Studio Space
BI-24-RC-35	South Mill Pond Playground
BI-12-RC-36	Existing Outdoor Recreation Field and Facility Improvements
BI-04-PW-41	Citywide Tree and Public Greenery Program
BI-18-PW-43	Prescott Park Master Plan Implementation

Preserving Sense of Place – Protect and enhance Portsmouth's character by nurturing a healthy community, preserving natural and built environments, promoting resiliency, and expanding solar energy use.

VE-27-PL-08	Electrification of City Fleet Development Plan
BI-27-PL-31	Vernal Pool Update
BI-27-PL-33	Deer Street Lot 2 Park Design
BI-27-PW-52	Solar Arrays and Potential Power Generation

Organizational Goals Addressed:

City Services – Deliver services and programs with courtesy, professionalism, and efficiency

BI-27-PW-45	Recycling and Solid Waste Totes
BI-18-PW-46	Recycling and Solid Waste Transfer Station

Legal/Regulatory Requirements – Meet or exceed State and federal legal/regulatory requirements including those for a safe and healthy community and environment

BI-18-FI-21	Permanent/Historic Document Restoration, Preservation, and Scanning

Infrastructure – Maintain and improve Infrastructure to meet the needs of the community

BI-27-PW-14	Municipal Complex Upgrade (formerly New Police Dept Facility)
BI-07-SC-15	School Facilities Capital Improvements
BI-27-SC-19	School Facilities – Pavement and Roofing
BI-26-PL-28	Municipal Building Audit - Implementation
BI-24-RC-34	Indoor Pool Facility Needs
BI-23-PW-39	Community Campus Facility Needs
BI-11-PW-42	Prescott Park Existing Facilities Capital Improvements
BI-21-PW-44	City Hall HVAC Improvements
BI-15-PW-48	Citywide Retaining Walls Repairs and Improvements
BI-01-PW-50	Citywide Facilities Capital Improvements
IS-06-IT-55	Information Technology Upgrades and Replacements
TSM-18-PW-73	Citywide Bridge Improvements
TSM-21-PW-74	Traffic Calming
EF-02-WD-80	Annual Water Line Replacement
EF-08-WD-81	Well Stations Improvements
EF-22-WD-85	Madbury Water Treatment Plant – Facility Repair and Improve
EF-24-WD-86	Greenland Well Treatment
EF-27-WD-87	Portsmouth and Collins Wells – Treatment
EF-17-SD-90	Wastewater Pumping Station Improvements
EF-13-SD-92	Mechanic Street Pumping Station Upgrade
EF-24-SD-93	Peirce Island Wastewater Treatment Facility
COM-15-PW-94	Citywide Storm Drainage Improvements
COM-20-PW-95	Fleet Street Utilities Upgrade and Streetscape
COM-22-PW-96	The Creek Neighborhood Reconstruction
COM-27-PW-97	Coakley Neighborhood Complete Street Restoration
COM-27-SD-98	Cabot & Austin Area Sewer Separation
COM-27-PW-100	Maplewood Avenue Reconstruction – Rt 1Bypass to RR Tracks

Education – Provide an educational environment that maintains School Board Goals and supports its pillars of opportunity, equity, student wellness, and a strong sense of community to every youth

BI-08-SC-16	Elementary Schools Upgrade
BI-25-SC-17	Renovation of Portsmouth Career Technical Education Center
BI-26-SC-18	Elementary School Playground Upgrade

Public Safety – Protect the community through fire protection and crime prevention for its residents and businesses

VE-07-FD-01	Ambulance Replacement Program
VE-25-FD-02	Vehicle Replacement – Marine #1
VE-24-FD-03	Vehicle Replacement – Tower #5
IS-26-PD-56	Public Safety Radio Communication System Replacement

Capital Improvement Plan Summary FY27-FY32

CIP Book Page — *Type* **Year* *Dept.* *#*

* Year is the Fiscal Year initially introduced in CIP not the first Fiscal Year Funded

CIP Book Page	Type	*Year	Dept.	#		FY27 Distribution: Capital Outlay (GF)	Federal/State	Bond/Lease	Other/ Revenues	Enterprise	PPP	FY27	FY28	FY29	FY30	FY31	FY32	Total Cost
I. Vehicles and Equipment (VE)																		
					VEHICLES													
II-34	VE-	07-	FD-	01	Ambulance Replacement Program			$435,000				**$435,000**	$435,000	$435,000				**$1,305,000**
II-35	VE-	25-	FD-	02	Vehicle Replacement - Marine #1			$900,000				**$900,000**						**$900,000**
II-36	VE-	24-	FD-	03	Vehicle Replacement - Tower #5			$2,500,000				**$2,500,000**						**$2,500,000**
	VE-	24-	FD-	04	Vehicle Replacement - Fire Engine #6							**$0**	$900,000					**$900,000**
	VE-	25-	FD-	05	Vehicle Replacement - Fire Engine #3							**$0**		$900,000				**$900,000**
	VE-	26-	FD-	06	Vehicle Replacement - Fire Engine #1							**$0**				$800,000		**$800,000**
	VE-	27-	FD-	07	Vehicle Replacement - Rescue #7							**$0**					$900,000	**$900,000**
II-37	VE-	27-	PL-	08	Electrification of City Fleet - Development Plan	$50,000						**$50,000**						**$50,000**
					EQUIPMENT													
II-38	VE-	18-	FD-	09	Personal Protective Clothing Replacement	$80,000						**$80,000**			$80,000	$80,000	$80,000	**$320,000**
	VE-	27-	FD-	10	Cardiac Monitor/Defibrillator Upgrade							**$0**	$240,000					**$240,000**
II-39	VE-	25-	PD-	11	Police Body Cameras & Tasers		$65,334		$295,428			**$360,762**	$360,762	$360,762	$360,762	$540,000	$540,000	**$2,523,048**
					I. TOTAL VEHICLES AND EQUIPMENT SCHEDULE	**$130,000**	**$65,334**	**$3,835,000**	**$295,428**	**$0**	**$0**	**$4,325,762**	**$1,935,762**	**$1,695,762**	**$440,762**	**$1,420,000**	**$1,520,000**	**$11,338,048**
II. Buildings and Infrastructure (BI)																		
	BI-	25-	FD-	12	Fire Station 1 - Roof Replacement							**$0**	$170,000					**$170,000**
	BI-	27-	FD-	13	Fire Station 3 - Roof Replacement							**$0**	$200,000					**$200,000**
II-41	BI-	27-	PW-	14	Municipal Complex Upgrade (formerly New Police Department Facility)							**$0**	$38,300,000					**$38,300,000**
II-42	BI-	07-	SC-	15	School Facilities Capital Improvements			$700,000				**$700,000**	$500,000	$520,000	$1,000,000		$300,000	**$3,020,000**
II-44	BI-	08-	SC-	16	Elementary Schools Upgrade			$5,000,000				**$5,000,000**	$5,000,000	$605,000				**$10,605,000**
II-45	BI-	25-	SC-	17	Renovation of Portsmouth Career and Technical Education Center							**$0**			$10,000,000	$5,000,000	$5,130,000	**$20,130,000**
II-46	BI-	26-	SC-	18	Elementary Schools Playground Upgrade	$50,000		$500,000				**$550,000**	$560,000					**$1,110,000**
II-47	BI-	27-	SC-	19	School Facilities - Pavement and Roofing			$300,000				**$300,000**	$600,000	$600,000	$600,000			**$2,100,000**
	BI-	17-	FI-	20	Permanent Records Storage Facilities							**$0**	$100,000	$100,000	$100,000	$100,000	$100,000	**$500,000**
II-48	BI-	18-	FI-	21	Permanent/Historic Document Restoration, Preservation, and Scanning	$80,000						**$80,000**	$150,000	$150,000	$150,000	$150,000	$150,000	**$830,000**
	BI-	24-	FI-	22	Disposition of Municipal Records							**$0**	$25,000	$25,000	$25,000	$25,000	$25,000	**$125,000**
II-49	BI-	25-	LI-	23	Historic Record Artifact Conservation, Storage Assessment, and Design	$25,000						**$25,000**	$50,000					**$75,000**
II-50	BI-	27-	LI-	24	Historic Archive Initial Building Costs							**$0**	$400,000					**$400,000**

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II-51	BI-	25-	ED-	25	Public Art	$25,000	$2,000					**$27,000**	$25,000	$27,500	$25,000	$28,000	$25,000	**$157,500**
II-52	BI-	27-	ED-	26	Artist Live Work Studio Space	$65,000						**$65,000**						**$65,000**
	BI-	95-	PL-	27	Land Acquisition							**$0**		$500,000				**$500,000**
II-53	BI-	26-	PL-	28	Municipal Building Audit - Implementation			$500,000				**$500,000**	$500,000					**$1,000,000**
	BI-	26-	PL-	29	Greenhouse Gas Inventory							**$0**	$50,000		$50,000			**$100,000**
	BI-	23-	PL-	30	Bow Street Overlook							**$0**	$100,000					**$100,000**
II-54	BI-	27-	PL-	31	Vernal Pool Update		$50,000					**$50,000**	$50,000	$50,000				**$150,000**
	BI-	27-	PL-	32	Citywide Prime Wetland Mapping Revision							**$0**	$50,000					**$50,000**
II-55	BI-	27-	PL-	33	Deer Street Lot 2 Park Design							**$0**	$100,000					**$100,000**
II-56	BI-	24-	RC-	34	Indoor Pool Facility Needs	$50,000						**$50,000**	$50,000	$612,420	$50,000	$50,000	$50,000	**$862,420**
II-57	BI-	24-	RC-	35	South Mill Pond Playground							**$0**					$900,000	**$900,000**
II-58	BI-	12-	RC-	36	Existing Outdoor Recreation Field and Facility Improvements	$100,000						**$100,000**	$150,000	$150,000	$150,000	$150,000	$150,000	**$850,000**
	BI-	02-	PW-	37	Citywide Playground Improvements							**$0**	$250,000			$200,000		**$450,000**
	BI-	25-	PW-	38	Peirce Island Recreation Improvements							**$0**	$150,000	$150,000	$150,000	$150,000	$150,000	**$750,000**
II-59	BI-	23-	PW-	39	Community Campus Facility Needs	$100,000						**$100,000**	$200,000	$200,000	$200,000	$200,000	$200,000	**$1,100,000**
	BI-	02-	PW-	40	Citywide Park and Monument Improvements							**$0**		$100,000		$100,000		**$200,000**
II-60	BI-	04-	PW-	41	Citywide Tree and Public Greenery Program	$40,000						**$40,000**	$80,000	$100,000	$100,000	$100,000	$100,000	**$520,000**
II-61	BI-	11-	PW-	42	Prescott Park Existing Facilities Capital Improvements	$120,000						**$120,000**	$50,000	$50,000	$50,000	$50,000	$50,000	**$370,000**
II-62	BI-	18-	PW-	43	Prescott Park Master Plan Implementation							**$0**						**$0**
II-63	BI-	21-	PW-	44	City Hall HVAC Improvements							**$0**		$1,000,000				**$1,000,000**
II-64	BI-	27-	PW-	45	Recycling and Solid Waste Totes	$150,000						**$150,000**	$150,000	$150,000	$150,000			**$600,000**
II-65	BI-	18-	PW-	46	Recycling and Solid Waste Transfer Station							**$0**	$50,000			$7,575,000		**$7,625,000**
	BI-	05-	PW-	47	Historic Cemetery Improvements							**$0**	$440,000	$40,000	$40,000	$40,000	$40,000	**$600,000**
II-66	BI-	15-	PW-	48	Citywide Retaining Walls Repairs and Improvements	$50,000						**$50,000**		$50,000		$50,000		**$150,000**
	BI-	07-	PW/NH-	49	Sound Barriers in Residential Area Along I-95							**$0**	$100,000	$100,000	$100,000	$100,000	$100,000	**$500,000**
II-67	BI-	01-	PW-	50	Citywide Facilities Capital Improvements			$550,000				**$550,000**	$550,000	$1,100,000	$550,000	$550,000	$1,100,000	**$4,400,000**
	BI-	21-	PW-	51	Downtown Aerial Utilities Undergrounding							**$0**		$5,000,000		$2,500,000		**$7,500,000**
II-69	BI-	27-	PW-	52	Solar Arrays and Potential Power Generation	$50,000						**$50,000**	$3,000,000		$1,000,000		$1,000,000	**$5,050,000**
II-70	BI-	20-	PW-	53	Level 2 & Level 3 Electric Vehicle (EV) Charging Stations		$100,000		$50,000			**$150,000**	$150,000	$150,000	$150,000	$150,000	$150,000	**$900,000**
II-71	BI-	26-	PW-	54	Parking Garage and Public Transportation			$3,000,000	$150,000			**$3,150,000**						**$3,150,000**
					II. TOTAL BUILDINGS AND INFRASTRUCTURE	**$905,000**	**$152,000**	**$10,550,000**	**$200,000**	**$0**	**$0**	**$11,807,000**	**$52,300,000**	**$11,529,920**	**$14,640,000**	**$17,268,000**	**$9,720,000**	**$117,264,920**

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III. INFORMATION SYSTEMS																		
II-73	IS-	06-	IT-	55	Information Technology Upgrades and Replacements (Funded through General Fund-Other General Non-Operating)				$897,150			**$897,150**	$1,052,950	$1,135,450	$1,065,950	$1,147,950	$1,002,950	**$6,302,400**
II-78	IS-	26-	PD-	56	Public Safety Radio Communication System Replacement (Funded through General Fund-Other General Non-Operating)				$300,000			**$300,000**	$300,000	$300,000	$300,000	$300,000	$300,000	**$1,800,000**
	IS-	27-	PD-	57	Police Interview Room Audio/Video (Funded through General Fund-Other General Non-Operating)							**$0**			$80,000			**$80,000**
					III. TOTAL INFORMATION SYSTEMS	**$0**	**$0**	**$0**	**$1,197,150**	**$0**	**$0**	**$1,197,150**	**$1,352,950**	**$1,435,450**	**$1,445,950**	**$1,447,950**	**$1,302,950**	**$8,182,400**

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IV. TRANSPORTATION SYSTEM MANAGEMENT																		
					PARKING													
II-80	TSM-	12-	PW-	58	Parking Lot Paving				$150,000			**$150,000**	$150,000	$150,000	$150,000	$150,000	$150,000	**$900,000**
II-81	TSM-	08-	PW-	59	Parking Meters				$50,000			**$50,000**	$50,000	$50,000	$50,000	$50,000	$50,000	**$300,000**
					BICYCLE/PEDESTRIAN													
II-82	TSM-	15-	PL/NH-	60	Hampton Branch Rail Trail (NH Seacoast Greenway)			$300,000			$300,000	**$600,000**			$880,000			**$1,480,000**
II-83	TSM-	15-	PL-	61	Bicycle/Pedestrian Plan Implementation	$50,000			$50,000			**$100,000**	$1,600,000	$400,000	$400,000	$400,000	$400,000	**$3,300,000**
	TSM-	21-	PL-	62	Market Street Sidepath							**$0**		$160,000	$2,000,000			**$2,160,000**
	TSM-	08-	PL/NH-	63	US Route 1 New Sidepath Construction							**$0**				$295,000	$1,000,000	**$1,295,000**
	TSM-	16-	PL/NH-	64	US Route 1 Crosswalks and Signals							**$0**				$135,000	$135,000	**$270,000**
	TSM-	16-	PL-	65	Elwyn Park Traffic Calming and Pedestrian Flow Plan							**$0**	$3,000,000		$3,000,000			**$6,000,000**

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	TSM-	21-	PW-	66	Greenland Road/Middle Road Corridor Bicycle/Pedestrian Improvements							$0						$0
	TSM-	15-	PW-	67	Market Square Upgrade							$0	$1,000,000		$1,000,000			$2,000,000
	TSM-	25-	PW-	68	Constitution Avenue Multi-Use Path							$0						$0
	TSM-	08-	PW-	69	Wayfinding System							$0				$350,000		$350,000
	TSM-	95-	PW-	70	Citywide Sidewalk Reconstruction Program							$0	$1,000,000		$1,000,000		$1,000,000	$3,000,000
					INTERSECTION/SIGNALS													
	TSM-	10-	PW-	71	Citywide Traffic Signal Upgrade Program							$0	$100,000	$100,000	$100,000	$100,000	$100,000	$500,000
	TSM-	11-	PW-	72	Citywide Intersection Improvements							$0	$100,000	$100,000	$100,000	$100,000	$100,000	$500,000
					BRIDGES													
II-85	TSM-	18-	PW-	73	Citywide Bridge Improvements	$250,000						$250,000	$50,000	$50,000	$50,000	$50,000	$50,000	$500,000
					ROADWAY													
II-86	TSM-	21-	PW-	74	Traffic Calming				$50,000			$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$300,000
	TSM-	94-	PW-	75	Street Paving, Management, and Rehabilitation							$0	$4,000,000		$5,000,000		$5,000,000	$14,000,000
	TSM-	11-	PW-	76	Pease International Tradeport Roadway Rehabilitation							$0	$750,000		$1,000,000		$1,000,000	$2,750,000
	TSM-	15-	PW-	77	Junkins Avenue Improvements							$0	$150,000	$1,100,000				$1,250,000
	TSM-	20-	PW-	78	Madison Street Roadway Improvements							$0		$500,000				$500,000
	TSM-	25-	PW-	79	State Street Two-Way Redesign							$0						$0
					IV. TOTAL TRANSPORTATION SYSTEM MANAGEMENT	**$300,000**	**$0**	**$300,000**	**$300,000**	**$0**	**$300,000**	**$1,200,000**	**$12,000,000**	**$2,660,000**	**$14,780,000**	**$1,680,000**	**$9,035,000**	**$41,355,000**

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V. ENTERPRISE FUNDS																		
Water																		
II-89	EF-	02-	WD-	80	Annual Water Line Replacement			$1,500,000				**$1,500,000**	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	**$9,000,000**
II-90	EF-	08-	WD-	81	Well Stations Improvements			$1,000,000				**$1,000,000**		$500,000		$500,000		**$2,000,000**
	EF-	15-	WD-	82	Reservoir Management							**$0**		$3,000,000				**$3,000,000**
	EF-	22-	WD-	83	Water Storage Tanks Improvements							**$0**					$2,000,000	**$2,000,000**
	EF-	18-	WD-	84	Water Transmission Main Replacement							**$0**				$16,000,000		**$16,000,000**
II-91	EF-	22-	WD-	85	Madbury Water Treatment Plant - Facility Repair and Improvements			$500,000				**$500,000**	$2,000,000		$1,000,000			**$3,500,000**
II-92	EF-	24-	WD-	86	Greenland Well Treatment			$1,500,000				**$1,500,000**						**$1,500,000**
II-92	EF-	27-	WD-	87	Portsmouth and Collins Wells - Treatment			$600,000				**$600,000**		$13,000,000				**$13,600,000**
					Water Subtotals:	**$0**	**$0**	**$5,100,000**	**$0**	**$0**	**$0**	**$5,100,000**	**$3,500,000**	**$18,000,000**	**$2,500,000**	**$18,000,000**	**$3,500,000**	**$50,600,000**
Sewer																		
	EF-	12-	SD-	88	Annual Sewer Line Replacement							**$0**	$1,500,000		$1,500,000		$1,500,000	**$4,500,000**
	EF-	16-	SD-	89	Long-Term Control Plan Related Projects							**$0**		$1,000,000	$1,000,000	$1,000,000		**$3,000,000**
II-95	EF-	17-	SD-	90	Wastewater Pumping Station Improvements			$500,000				**$500,000**		$750,000		$750,000		**$2,000,000**
	EF-	22-	SD-	91	Sewer Service Funding for Sagamore Avenue Area Sewer Extension							**$0**	$365,000					**$365,000**
II-96	EF-	13-	SD-	92	Mechanic Street Pumping Station Upgrade							**$0**	$20,100,000					**$20,100,000**
II-97	EF-	24-	SD-	93	Peirce Island Wastewater Treatment Facility			$1,500,000				**$1,500,000**						**$1,500,000**
					Sewer Subtotals:	**$0**	**$0**	**$2,000,000**	**$0**	**$0**	**$0**	**$2,000,000**	**$21,965,000**	**$1,750,000**	**$2,500,000**	**$1,750,000**	**$1,500,000**	**$31,465,000**
					V. TOTAL ENTERPRISE FUNDS	**$0**	**$0**	**$7,100,000**	**$0**	**$0**	**$0**	**$7,100,000**	**$25,465,000**	**$19,750,000**	**$5,000,000**	**$19,750,000**	**$5,000,000**	**$82,065,000**

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VI. COMBINED FUNDING PROJECTS (General Fund-Water Fund-Sewer Fund)

				FY27 Distribution								FY28 to FY32 Schedule					
				Capital Outlay (GF)	Federal/State	Bond/Lease	Other/ Revenues	Enterprise	PPP	FY27	FY28	FY29	FY30	FY31	FY32	
II-99	COM- 15-	PW- 94	**Citywide Storm Drainage Improvements**													
			General Government			$600,000				**$600,000**	$500,000	$500,000	$500,000	$500,000	$500,000	**$3,100,000**
			Water Fund							**$0**						**$0**
			Sewer Fund			$600,000				**$600,000**	$500,000	$500,000	$500,000	$500,000	$500,000	**$3,100,000**
			Total Project	**$0**	**$0**	**$1,200,000**	**$0**	**$0**	**$0**	**$1,200,000**	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	**$6,200,000**
II-101	COM- 20-	PW- 95	**Fleet Street Utilities Upgrade and Streetscape**													
			General Government							**$0**						**$0**
			Water Fund							**$0**						**$0**
			Sewer Fund		$6,000,000					**$6,000,000**						**$6,000,000**
			Total Project	**$0**	**$6,000,000**	**$0**	**$0**	**$0**	**$0**	**$6,000,000**	$0	$0	$0	$0	$0	**$6,000,000**
II-103	COM- 22-	PW- 96	**The Creek Neighborhood Reconstruction**													
			General Government			$800,000				**$800,000**		$1,000,000		$1,000,000		**$2,800,000**
			Water Fund			$800,000				**$800,000**		$1,000,000		$1,000,000		**$2,800,000**
			Sewer Fund							**$0**		$1,800,000		$1,000,000		**$2,800,000**
			Total Project	**$0**	**$0**	**$1,600,000**	**$0**	**$0**	**$0**	**$1,600,000**	$0	$3,800,000	$0	$3,000,000	$0	**$8,400,000**
II-105	COM- 27-	PW- 97	**Coakley Neighborhood Complete Street Restoration**													
			General Government	$50,000						**$50,000**	$500,000					**$550,000**
			Water Fund					$50,000		**$50,000**	$1,750,000					**$1,800,000**
			Sewer Fund					$50,000		**$50,000**	$1,750,000					**$1,800,000**
			Total Project	**$50,000**	**$0**	**$0**	**$0**	**$100,000**	**$0**	**$150,000**	$4,000,000	$0	$0	$0	$0	**$4,150,000**
II-107	COM- 27-	SD- 98	**Cabot & Austin Area Sewer Separation**													
			General Government	$75,000						**$75,000**	$1,000,000					**$1,075,000**
			Water Fund					$75,000		**$75,000**	$1,000,000					**$1,075,000**
			Sewer Fund					$75,000		**$75,000**	$1,000,000					**$1,075,000**
			Total Project	**$75,000**	**$0**	**$0**	**$0**	**$150,000**	**$0**	**$225,000**	$3,000,000	$0	$0	$0	$0	**$3,225,000**

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						Capital Outlay (GF)	Federal/State	Bond/Lease	Other/ Revenues	Enterprise	PPP	FY27	FY28	FY29	FY30	FY31	FY32	
	COM-	25-	PW-	99	**Lafayette Park and Monroe Street Drainage Improvements**													
					General Government							$0	$75,000	$1,000,000				$1,075,000
					Water Fund							$0						$0
					Sewer Fund							$0						$0
					Total Project	$0	$0	$0	$0	$0	$0	$0	$75,000	$1,000,000	$0	$0	$0	$1,075,000
II-109	COM-	27-	PW-	100	**Maplewood Avenue Reconstruction - Rt 1 Bypass to RR Tracks**													
					General Government							$0						$0
					Water Fund							$0		$3,000,000				$3,000,000
					Sewer Fund							$0						$0
					Total Project	$0	$0	$0	$0	$0	$0	$0	$0	$3,000,000	$0	$0	$0	$3,000,000
	COM-	27-	PW-	101	**Vaughn Mall Restoration**													
					General Government			$500,000			$500,000	$1,000,000						$1,000,000
					Water Fund			$500,000				$500,000						$500,000
					Sewer Fund			$500,000				$500,000						$500,000
					Total Project	$0	$0	$1,500,000	$0	$0	$500,000	$2,000,000	$0	$0	$0	$0	$0	$2,000,000
					TOTAL COMBINED FUNDING PROJECTS (General Fund-Water Fund-Sewer Fund)													
					General Government	$125,000	$0	$1,900,000	$0	$0	$500,000	$2,525,000	$2,075,000	$2,500,000	$500,000	$1,500,000	$500,000	$9,600,000
					Water Fund	$0	$0	$1,300,000	$0	$125,000	$0	$1,425,000	$2,750,000	$4,000,000	$0	$1,000,000	$0	$9,175,000
					Sewer Fund	$0	$6,000,000	$1,100,000	$0	$125,000	$0	$7,225,000	$3,250,000	$2,300,000	$500,000	$1,500,000	$500,000	$15,275,000
					Total Project	$125,000	$6,000,000	$4,300,000	$0	$250,000	$500,000	$11,175,000	$8,075,000	$8,800,000	$1,000,000	$4,000,000	$1,000,000	$34,050,000

Capital Improvement Plan Summary FY27-FY32

CIP Book * Year is the Fiscal Year initially introduced in CIP not the first Fiscal Year Funded
Page *Type* **Year* *Dept.* *#*

		FY27 Distribution							FY28 to FY32 Schedule					
		Capital Outlay (GF)	Federal/State	Bond/Lease	Other/ Revenues	Enterprise	PPP	FY27	FY28	FY29	FY30	FY31	FY32	
SUMMARY	**TOTALS BY SECTION**													
I.	VEHICLES AND EQUIPMENT	$130,000	$65,334	$3,835,000	$295,428	$0	$0	**$4,325,762**	$1,935,762	$1,695,762	$440,762	$1,420,000	$1,520,000	**$11,338,048**
II.	BUILDINGS AND INFRASTRUCTURE	$905,000	$152,000	$10,550,000	$200,000	$0	$0	**$11,807,000**	$52,300,000	$11,529,920	$14,640,000	$17,268,000	$9,720,000	**$117,264,920**
III.	INFORMATION SYSTEMS	$0	$0	$0	$1,197,150	$0	$0	**$1,197,150**	$1,352,950	$1,435,450	$1,445,950	$1,447,950	$1,302,950	**$8,182,400**
IV	TRANSPORTATION SYSTEM MANAGEMENT	$300,000	$0	$300,000	$300,000	$0	$300,000	**$1,200,000**	$12,000,000	$2,660,000	$14,780,000	$1,680,000	$9,035,000	**$41,355,000**
V	ENTERPRISE FUNDS	$0	$0	$7,100,000	$0	$0	$0	**$7,100,000**	$25,465,000	$19,750,000	$5,000,000	$19,750,000	$5,000,000	**$82,065,000**
VI	COMBINED FUNDING PROJECTS	$125,000	$6,000,000	$4,300,000	$0	$250,000	$500,000	**$11,175,000**	$8,075,000	$8,800,000	$1,000,000	$4,000,000	$1,000,000	**$34,050,000**
	CAPITAL CONTINGENCY	$100,000	$0	$0	$0	$0	$0	**$100,000**	$100,000	$100,000	$100,000	$100,000	$100,000	**$600,000**
	TOTALS	**$1,560,000**	**$6,217,334**	**$26,085,000**	**$1,992,578**	**$250,000**	**$800,000**	**$36,904,912**	**$101,228,712**	**$45,971,132**	**$37,406,712**	**$45,665,950**	**$27,677,950**	**$294,855,368**
	TOTALS BY FUNDING TYPE:													
	GOVERNMENTAL FUNDS	$1,560,000	$217,334	$16,585,000	$1,992,578	$0	$800,000	**$21,154,912**	$69,763,712	$19,921,132	$31,906,712	$23,415,950	$22,177,950	**$188,340,368**
	WATER FUND	$0	$0	$6,400,000	$0	$125,000	$0	**$6,525,000**	$6,250,000	$22,000,000	$2,500,000	$19,000,000	$3,500,000	**$59,775,000**
	SEWER FUND	$0	$6,000,000	$3,100,000	$0	$125,000	$0	**$9,225,000**	$25,215,000	$4,050,000	$3,000,000	$3,250,000	$2,000,000	**$46,740,000**
	TOTAL BY FUNDING TYPE	**$1,560,000**	**$6,217,334**	**$26,085,000**	**$1,992,578**	**$250,000**	**$800,000**	**$36,904,912**	**$101,228,712**	**$45,971,132**	**$37,406,712**	**$45,665,950**	**$27,677,950**	**$294,855,368**

	Other/Revenue	Enterprise
Police Body Cameras & Tasers	$295,428	$0
Percent for Art	$0	$0
Indoor Pool	$0	$0
IT Upgrades/Replacements	$897,150	$0
Public Safety Radio Comm System	$300,000	$0
Parking Capital Outlay	$500,000	$0
Coakley Neighborhood Complete Street	$0	$100,000
Cabot & Austin Sewer Separation	$0	$150,000
TOTAL	**$1,992,578**	**$250,000**

General Fund - Capital Outlay
Six Year Funding History and Proposed FY2027 Funding
Capital Improvement Plan FY2027-FY2032

PAGE		FY21 - FY26 Capital Outlay Funding (Prior 6 years) FY21	FY22	FY23	FY24	FY25	FY26	Total FY21-FY26 (6 Prior years)	Capital Outlay Budget Request FY27
I. VEHICLES AND EQUIPMENT SCHEDULE (VE)									
II-37	Electrification of City Fleet - Development Plan							**$0**	**$50,000**
II-38	Personal Protective Clothing Replacement					$70,000	$80,000	**$150,000**	**$80,000**
	Brine Equipment				$55,000			**$55,000**	**$0**
	Hydraulic Rescue Tool Replacement	$30,000	$30,000					**$60,000**	**$0**
	In-Cruiser and Handheld Radars					$53,000		**$53,000**	**$0**
	Self Contained Breathing Apparatus (SCBA) Replacement Program				$185,000			**$185,000**	**$0**
	Total Vehicles and Equipment	**$30,000**	**$30,000**	**$0**	**$240,000**	**$123,000**	**$80,000**	**$503,000**	**$130,000**
II. BUILDINGS AND INFRASTRUCTURE (BI)									
II-46	Elementary School Playground Upgrade						$100,000	**$100,000**	**$50,000**
II-48	Permanent/Historic Document Restoration, Preservation and Scanning		$50,000	$100,000	$50,000	$100,000	$150,000	**$450,000**	**$80,000**
II-49	Historic Records Artifact Conservation and Storage Assessment					$150,000		**$150,000**	**$25,000**
II-51	Public Art					$25,000	$25,000	**$50,000**	**$25,000**
II-52	Artist Live Work Space							**$0**	**$65,000**
	Greenhouse Gas							**$0**	**$0**
	MicroTransit Study							**$0**	**$0**
	Bow Street Overlook			$50,000			$0	**$50,000**	**$0**
II-56	Indoor Pool Facility Needs					$32,500	$0	**$32,500**	**$50,000**
II-58	Existing Outdoor Recreation Field and Facility Improvements				$75,000	$50,000	$150,000	**$275,000**	**$100,000**
	Pierce Island Recreation Improvements					$0	$150,000	**$150,000**	**$0**
II-59	Community Campus Facility Needs			$100,000	$200,000	$50,000	$200,000	**$550,000**	**$100,000**
	Citywide Park and Monument Improvements			$200,000	$50,000	$50,000	$0	**$300,000**	**$0**
II-60	Citywide Trees and Public Greenery Program	$10,000	$20,000	$0	$20,000	$20,000	$40,000	**$110,000**	**$40,000**
II-61	Prescott Park Facilities Capital Improvements		$50,000	$0	$50,000	$100,000	$50,000	**$250,000**	**$120,000**
II-65	Recycling and Solid Waste Totes							**$0**	**$150,000**
II-66	Citywide Retaining Walls						$0	**$0**	**$50,000**
II-69	Solar Arrays and Potential Power Generation							**$0**	**$50,000**
	Additional Outdoor Recreation Fields				$100,000		$0	**$100,000**	**$0**
	Citywide Playground Improvements			$50,000	$75,000		$0	**$125,000**	**$0**

General Fund - Capital Outlay
Six Year Funding History and Proposed FY2027 Funding
Capital Improvement Plan FY2027-FY2032

PAGE		FY21 - FY26 Capital Outlay Funding (Prior 6 years) FY21	FY22	FY23	FY24	FY25	FY26	Total FY21-FY26	Capital Outlay Budget Request FY27
	City of Portsmouth Master Plan Update				$150,000	$0	$75,000	**$225,000**	$0
	Disposition of Municipal Records				$25,000	$25,000	$25,000	**$75,000**	$0
	Diversity, Equity, and Inclusion Strategic Plan		$25,000	$0			$0	**$25,000**	$0
	Elementary Schools Upgrade	$200,000		$0			$0	**$200,000**	$0
	Fire Station Security Upgrade			$0	$20,000	$150,000	$0	**$170,000**	$0
	Groundwater Study to Identify Impacts					$50,000	$0	**$50,000**	$0
	Historic Cemetery Improvements			$40,000	$40,000	$40,000	$40,000	**$160,000**	$0
	Historic District Guidelines Part 2					$50,000	$0	**$50,000**	$0
	Leary Field - Bleachers/Grandstands					$50,000	$0	**$50,000**	$0
	Library Furniture - Seating	$25,000	$0	$0			$0	**$25,000**	$0
	McIntyre Federal Office Building Redevelopment	$25,000	$25,000	$0			$0	**$50,000**	$0
	Permanent Records Storage Facilities		$50,000			$0	$25,000	**$75,000**	$0
	PHA Court Street Project Driveway		$82,000	$0			$0	**$82,000**	$0
	PHA Court Street Project Electrical Infrastructure	$120,000	$0	$0			$0	**$120,000**	$0
	Prescott Park Master Plan Implementation		$125,000	$0			$0	**$125,000**	$0
	Solar/Battery Study and Opportunities						$50,000	**$50,000**	$0
	Sound Barriers in Residential Area Along I-95	$100,000		$0		$0	$0	**$100,000**	$0
	Station 1 Overhead Door	$0	$100,000	$0			$0	**$100,000**	$0
	Trail Development Projects			$25,000	$25,000		$0	**$50,000**	$0
	Vaughan-Worth Bridge Strategic Vision Development	$25,000	$0	$0			$0	**$25,000**	$0
	Total Buildings and Infrastructure	**$505,000**	**$527,000**	**$565,000**	**$880,000**	**$942,500**	**$1,080,000**	**$4,399,500**	**$905,000**

General Fund - Capital Outlay
Six Year Funding History and Proposed FY2027 Funding
Capital Improvement Plan FY2027-FY2032

PAGE		FY21 - FY26 Capital Outlay Funding (Prior 6 years) FY21	FY22	FY23	FY24	FY25	FY26	Total FY21-FY26	Capital Outlay Budget Request FY27
IV. TRANSPORTATION SYSTEM MANAGEMENT (TSM)									
II-83	Bicycle/Pedestrian Plan Implementation							**$0**	**$50,000**
II-85	Citywide Bridge Improvements	$0	$50,000	$0		$100,000	$50,000	**$200,000**	**$250,000**
	Citywide Traffic Signal Upgrade Program	$100,000		$160,000	$100,000	$100,000	$100,000	**$560,000**	**$0**
	Citywide Intersection Improvements	$0		$0	$100,000	$100,000	$100,000	**$300,000**	**$0**
	Cate Street Connector	$366,000		$0				**$366,000**	**$0**
	Elwyn Road Sidepath	$170,000		$0				**$170,000**	**$0**
	Greenland Road/Middle Road Corridor Traffic Calming and Bike/Ped Improvements		$50,000	$0				**$50,000**	**$0**
	Market Square Upgrade				$100,000			**$100,000**	**$0**
	PHA Court St. Pedestrian and Park Improvements		$173,000	$0				**$173,000**	**$0**
	Railroad Crossings					$172,500		**$172,500**	**$0**
	State Street Two-Way Redesign						$50,000	**$50,000**	**$0**
	Traffic Calming (formerly) South St. at Middle Rd. Pedestrian Accommodations & Traffic Calming		$20,000	$100,000	$300,000			**$420,000**	**$0**
	Trail Development Projects	$5,000	$0	$0				**$5,000**	**$0**
	US Route 1 New Side Path Construction		$130,000	$0				**$130,000**	**$0**
	US Route 1 Crosswalks and Signals							**$0**	**$0**
	Total Transportation Management	**$641,000**	**$423,000**	**$260,000**	**$600,000**	**$472,500**	**$300,000**	**$2,696,500**	**$300,000**

General Fund - Capital Outlay
Six Year Funding History and Proposed FY2027 Funding
Capital Improvement Plan FY2027-FY2032

PAGE		FY21 - FY26 Capital Outlay Funding (Prior 6 years) FY21	FY22	FY23	FY24	FY25	FY26	Total FY21-FY26	Capital Outlay Budget Request FY27	
VI. COMBINED FUNDING PROJECTS (General Fund, Water Fund, and Sewer Fund)										
II-105	Coakley Neighborhood Complete Street Restoration	$0	$0	$0	$0	$0		**$0**	**$50,000**	
II-107	Cabot & Austin Area Sewer Separation							**$0**	**$75,000**	
	Citywide Storm Drainage Improvements	$100,000	$100,000	$0	$0	$0		**$200,000**	**$0**	
	Edmond Avenue			$60,000				**$60,000**	**$0**	
	Total Combined Fund Projects	**$100,000**	**$100,000**	**$60,000**	**$0**	**$0**	**$0**	$260,000	**$125,000**	**$0**

SUMMARY

TOTALS BY SECTION

I.	EQUIPMENT AND VEHICLE SCHEDULE	$30,000	$30,000	$0	$240,000	$123,000	$80,000	**$503,000**	$130,000
II.	BUILDING AND INFRASTRUCTURE	$505,000	$527,000	$565,000	$880,000	$942,500	$1,080,000	**$4,399,500**	$905,000
IV.	TRANSPORTATION SYSTEM MANAGEMENT	$641,000	$423,000	$260,000	$600,000	$472,500	$300,000	**$2,696,500**	$300,000
VI.	COMBINED FUNDING PROJECTS	$100,000	$100,000	$60,000	$0	$0	$0	**$260,000**	$125,000
V.	CAPITAL CONTINGENCY	$0	$0	$100,000	$100,000	$100,000	$100,000	**$400,000**	$100,000
	TOTAL	**$1,276,000**	**$1,080,000**	**$985,000**	**$1,820,000**	**$1,638,000**	**$1,560,000**	**$8,259,000**	**$1,560,000**
		FY20	FY21	FY22	FY23	FY24	FY25		

Fiscal Year	FY20	FY21	FY22	FY23	FY24	FY25		FY26
Budget	**$118,638,630**	**$119,115,338**	**$126,425,033**	**$132,424,911**	**$138,623,375**	**$144,861,347**	Average	$149,894,940
Percentage of previous FY Budget	1.08%	0.91%	0.78%	1.37%	1.18%	1.08%	1.07%	1.04%
				6 yr total	$8,359,000	$8,359,000		
				avg	$1,393,167	$1,393,167		

I. Vehicles and Equipment (VE)



Projects that fund the purchase of vehicles or non-vehicular equipment

VE-07-FD-01: Ambulance Replacement Program

Department(s)	Fire Department
Project Location	Station 2 (2010 Lafayette Road) and Station 3 (127 International Drive)
Project Justification	Capital maintenance/rolling stock
Project Website	N/A
Planning Documents/Studies	Self-Assessment of FD Operations: April 2015





Project Description: This project continues the CIP Rolling Stock Replacement Program for the City's ambulances. The goal is to keep three ambulances in frontline service and one spare in reserve, with the reserve to be utilized for routine planned maintenance on frontline units, details, and special events. The City's 2017 Ambulance is scheduled for replacement in FY27. The City's 2019 Ambulance is scheduled for replacement in FY28. The City's 2024 Ambulance is scheduled for replacement in FY29. Funds for these vehicles include the purchase of the vehicle with a complete set-up including radio, lettering, striping, and equipment.

Evaluation Criteria & Prioritization		
Priority: O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Non-Personnel Line-Items	Lower maintenance costs

Notes of Changes in Funding Plan from FY26-31 CIP:
Funding moved forward to FY27, FY28, and FY29 due to ordering/manufacturing environment and needs

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	100%	$435,000	$435,000	$435,000				$1,305,000
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$435,000	$435,000	$435,000	$0	$0	$0	$1,305,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

VE-25-FD-02: Vehicle Replacement – Marine #1

Department(s)	Fire Department
Project Location	Citywide
Project Justification	Capital maintenance/rolling stock
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: This project is the replacement of Marine #1. The Coast Guard is looking at its staffing challenges and subsequently lifesaving missions and may require more assistance from local partners. This project would increase the safety of the operating platform for crews on the water. The Fire Department is working regionally to address potential coverage issues in the marine environment, and this project will address any shortfalls. Funding for FY27 has changed from $250,000 to $900,000 due to the change of style of desired boat to one with a safer, enclosed platform.

Evaluation Criteria & Prioritization		
Priority: A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Non-Personnel Line-Items	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	100%	$900,000						$900,000
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$900,000	$0	$0	$0	$0	$0	$900,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

VE-24-FD-03: Vehicle Replacement – Tower #5

Department(s)	Fire Department
Project Location	Station 2 (2010 Lafayette Rd)
Project Justification	Capital maintenance/rolling stock
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: This project continues the CIP Rolling Stock Replacement Program for large apparatus. This allocation will purchase a new aerial ladder, with a 6-person cab including medical compartments, three-hundred (300) gallon water tank, 2,000 GPM pump, and related equipment to replace this 2007 Ferrara Tower Ladder. Funding would provide a complete vehicle set-up including radio, lettering, and striping as well as equipment.

Evaluation Criteria & Prioritization		
Priority: B (needed within 4 to 6 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Reduce (will reduce operating costs)**
Personnel	N/A
Non-Personnel Line-Items	Lower maintenance costs

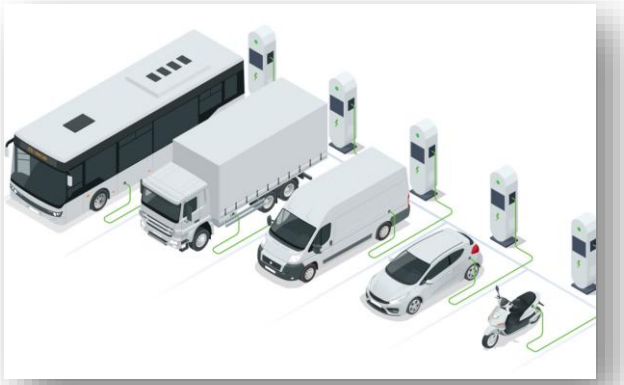
Notes of Changes in Funding Plan from FY26-31 CIP:
Cost of project increased from $1,700,000 to $2,500,000 and moved from FY28 to FY27 for authorization purposes (funding authorized October 20, 2025)

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	100%	$2,500,000						$2,500,000
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$2,500,000	$0	$0	$0	$0	$0	$2,500,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

VE-27-PL-08: Electrification of City Fleet – Development Plan

Department(s)	Planning & Sustainability Department
Project Location	Citywide
Project Justification	Climate Action Plan implementation & citizen request
Project Website	N/A
Planning Documents/Studies	Climate Action Plan



Project Description: This funding is a first step in understanding how to go about undertaking the electrification of the municipal fleet. The study will identify future capital needs and discuss the challenges and opportunities of electrifying the City fleet.

Evaluation Criteria & Prioritization		
Priority: O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	Y

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Non-Personnel Line-Items	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:
New project for FY27

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	100%	$50,000						$50,000
Federal/State	0%							$0
Bond/Lease	0%							$0
Other (% for art)	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$50,000	$0	$0	$0	$0	$0	$50,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

VE-18-FD-09: Personal Protective Clothing Replacement

Department(s)	Fire Department
Project Location	Fire Station 1, Station 2 and Station 3
Project Justification	Capital maintenance
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: This project will continue the practice of replacing personal protective clothing every five (5) years so that all personnel have a primary and secondary set of structural firefighting gear that is no more than ten (10) years old as required by NFPA 1851. Best practices of firefighter cancer prevention allows each firefighter to have a secondary set of gear so that an acutely soiled set can be cleaned while the firefighter remains on duty and in service. This project was moved up to provide the remaining 2/3 of force with PFAS free protective clothing.

Evaluation Criteria & Prioritization		
Priority: A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	Y
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Reduce (will reduce operating costs)**
Personnel	N/A
Non-Personnel Line-Items	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:
Monies added to FY32

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	100%	$80,000			$80,000	$80,000	$80,000	$320,000
Federal/State	0%							$0
Bond/Lease	0%							$0
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$80,000	$0	$0	$80,000	$80,000	$80,000	$320,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

VE-25-PD-11: Police Body Cameras & Tasers

Department(s)	Police Department
Project Location	Police Department (Junkins Avenue)
Project Justification	Capital maintenance
Project Website	N/A
Planning Documents/Studies	"Improving Police Department Practices" October 13, 2021







Project Description: In FY24 the Police Commission, with City Council support, voted to move forward with a body camera program and contract. This decision conforms to the Governor's Commission on Law Enforcement Accountability (LEACT) and fulfills a commitment, adopted by the Commission, from the Portsmouth Resident Advocacy Group set of recommendations to "improve police practices." After a thorough evaluation, a vendor was chosen.

In addition to the body camera program, the department submitted for taser replacements in FY24. The improvements to this technology come at a significant cost increase since the last edition purchased.

The vendor chosen for the body cameras is also a sole source provider for tasers. As a result, a "bundled" contract for both equipment items is reflected below over five fiscal years. Note: a 1% payment, to hold the pricing, was made in FY24 from the General Fund. In FY31, a new contract will be negotiated.

Impact on the Operating Budget	**Minimal ($5,001 to $50,000)**
Personnel	Bodycams may require additional staff time (will assess after implementation)
Non-Personnel Line-Items	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:

Evaluation Criteria & Prioritization		
Priority: A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	Y

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	5%	$65,334	$65,333					$130,667
Bond/Lease	0%							$0
Other (Non-Operating)	95%	$295,428	$295,429	$360,762	$360,762	$540,000	$540,000	$2,392,381
Revenues	0%							$0
PPP	0%							$0
	Totals	$360,762	$360,762	$360,762	$360,762	$540,000	$540,000	$2,523,048

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

II. Buildings and Infrastructure (BI)



Projects that plan, support, or augment the infrastructure of the City's buildings, parks, playgrounds, and more

BI-27-PW-14: Municipal Complex Upgrade (Formerly BI-15-PD-14 New Police Department Facility)

Department(s)	Department of Public Works/Police Department
Project Location	Municipal Complex
Project Justification	Upgrade of substandard conditions
Project Website	Portsmouth Community Policing Facility
Planning Documents/Studies	Police Department Facility Study



Project Description: The results of a space needs study conducted in FY14 determined the current Police facility no longer meets the needs of the Department. In addition, the project has been expanded to include the Municipal Government areas of the City Hall complex to improve resident service and to address deferred maintenance. This project would fund the design and construction of improvements to the Municipal Complex after a conceptual design is complete.

As of November 2024, $1,400,000 of the $4.2 million identified in prior Fiscal Year Capital Improvement Plans has been authorized for bonding to fund City Hall improvement design.

Note: The cost estimates provided are based on those provided in a prior study and the pricing has been escalated to the FY24 estimated rates. Due to changes in the project scope the CIP funds previously identified in FY27 have been moved to FY28 and additional funds for Percent for Art have been added for FY28.

Impact on the Operating Budget	**High ($100,001 or more)**
Personnel	2 additional custodial staff
Non-Personnel Line-Items	Budget increases to run the new facility (electricity, heating, cooling of additional square footage)

Notes of Changes in Funding Plan from FY26-31 CIP:
Formerly the New Police Department Facility, Project changed with an update in project scope.

Evaluation Criteria & Prioritization		
Priority: A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	Y
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	Y

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	99%		$38,000,000					$38,000,000
Other (% for art)	1%		$300,000					$300,000
Revenues	0%							$0
PPP	0%							$0
	Totals	$0	$38,300,000	$0	$0	$0	$0	$38,300,000

Policies Compliance	
Percent for Art	Y
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	Y

BI-07-SC-15: School Facilities Capital Improvements

Department(s)	School Department
Project Location	District-wide
Project Justification	Capital maintenance
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: The Portsmouth School Department is responsible for maintaining six (6) buildings and their associated grounds. These appropriations support a variety of improvement projects, including energy efficiency upgrades, infrastructure replacement, athletic complex improvements, interior and exterior renovations, and enhanced security systems.

Evaluation Criteria & Prioritization		
Priority: O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	Y
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	Y

Impact on the Operating Budget	**Minimal ($5,002 to $50,000)**
Personnel	N/A
Non-Personnel Line-Items	Air handling upgrade costs

Notes of Changes in Funding Plan from FY26-31 CIP:
Funding redistributed to match current facility costs and needs. FY27 monies reduced to $700,000, FY30 monies reduced to $1,000,000, and monies added to FY29 and FY32.

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	100%	$700,000	$500,000	$520,000	$1,000,000		$300,000	$3,020,000
Other (% for art)	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$700,000	$500,000	$520,000	$1,000,000	$0	$300,000	$3,020,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

BI-07-SC-15: School Facilities Capital Improvements

Facility/School	Improvement Project	FY27	FY28	FY29	FY30	FY31	FY32	Totals
District Wide	Security Upgrades - Doors & Hardware, Surveillance				$300,000		$200,000	$500,000
District Wide	Life Safety, ADA Upgrades		$100,000		$200,000		$100,000	$400,000
District Wide	Siding Repairs, Mason Brick Repointing, , etc			$245,000	$200,000			$445,000
Elementary School	Stone Wall Repairs/Rebuild, Sidewalk repairs (Little Harbour)	$100,000						$100,000
Middle School	Front Step Repalcement/ Sidewalk Repairs	$150,000	$50,000					$200,000
High School	Energy Efficiency/Mechanical Upgrades: Cooling coils, Mini-splits, etc	$55,000		$150,000				$205,000
High School	Athletic Complex Upgrades (Irrigation, Infrastructure, track resurface, score boards, etc)	$250,000		$125,000	$100,000			$475,000
High School	Interior Upgrades - Painting / Wall Tile, Carpets, Stairwell Treads	$145,000	$150,000		$200,000			$495,000
High School	Interior Basketball Hoop Replacement/Gymnsaium Floor Refinishing		$200,000					$200,000
Total District Wide City Capital Improvement		**$0**	**$100,000**	**$245,000**	**$700,000**	**$0**	**$300,000**	**$1,345,000**
Total Elementary School Capital Improvement		**$100,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$100,000**
Total Middle School Capital Improvement		**$150,000**	**$50,000**	**$0**	**$0**	**$0**	**$0**	**$200,000**
Total High School Capital Improvement		**$450,000**	**$350,000**	**$275,000**	**$300,000**	**$0**	**$0**	**$1,375,000**
TOTAL IMPROVEMENTS		**$700,000**	**$500,000**	**$520,000**	**$1,000,000**	**$0**	**$300,000**	**$3,020,000**

BI-08-SC-16: Elementary Schools Upgrade

Department(s)	School Department
Project Location	Elementary Schools (Dondero School, Little Harbour, and New Franklin)
Project Justification	Capital maintenance
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: This appropriation supports continued improvements to elementary school infrastructure. Comprehensive interior renovations at New Franklin are scheduled for FY2027 and FY2028, including accessibility upgrades, enhanced security at building entrances, asbestos removal, air-handling system improvements, and expanded storage capacity.

New Franklin School faces significant space challenges that have resulted in overcrowding and improvised learning areas. The facility often falls short of modern standards, especially in spaces critical to student success such as intervention services, special education, and flexible learning environments.

Evaluation Criteria & Prioritization		
Priority: A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Minimal ($5,002 to $50,000)**
Personnel	N/A
Non-Personnel Line-Items	Minimal increases from upgrades

Notes of Changes in Funding Plan from FY26-31 CIP:
Monies added to FY27 and FY28, funding reduced for FY29 to $500,000. Monies added to FY29 for to meet the Percent for Art Policy.

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	99%	$5,000,000	$5,000,000	$500,000				$10,500,000
Other (% for art)	1%			$105,000				$105,000
Revenues	0%							$0
PPP	0%							$0
	Totals	$5,000,000	$5,000,000	$605,000	$0	$0	$0	$10,605,000

Policies Compliance	
Percent for Art	Y
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	Y

BI-25-SC-17: Renovation of Portsmouth Career and Technical Education Center

Department(s)	School Department
Project Location	CTE Center at PHS, Andrew Jarvis Drive
Project Justification	Upgrades to existing infrastructure
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: The Portsmouth Career Technical Education (CTE) Center is co-located with Portsmouth High School on Andrew Jarvis Drive. The program plays a key role in preparing students to graduate college and career ready. The State of New Hampshire capital budget supports renovation of CTE facilities on a roughly 25-year rotation, with Portsmouth anticipated for support in the FY 2030–32.

Planned renovations include:
- Safety and security upgrades
- Modernization of classrooms and lab spaces
- Development of facility to support new program initiatives aligned with labor market needs

Additionally, funding in FY31 and FY32 will support air-handling upgrades in high school spaces impacted by the State-supported CTE renovations, as well as system replacements throughout the building due to equipment age and life cycle needs.

Impact on the Operating Budget	**Minimal ($5,002 to $50,000)**
Personnel	N/A
Non-Personnel Line-Items	Minimal increases in facility carrying costs

Notes of Changes in Funding Plan from FY26-31 CIP:
Funding added to FY31 and FY32 for project completion. Funding added to FY32 to reflect compliance with the Percent for Art Policy.

Evaluation Criteria & Prioritization		
Priority: B (needed within 4 to 6 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	Y
	Timing or Location Coordinate with Synergistic Project	Y
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	35%				$7,000,000			$7,000,000
Bond/Lease	65%				$3,000,000	$5,000,000	$5,000,000	$13,000,000
Other (% for art)	1%						$130,000	$130,000
Revenues	0%							$0
PPP	0%							$0
	Totals	$0	$0	$0	$10,000,000	$5,000,000	$5,130,000	$20,130,000

Policies Compliance	
Percent for Art	Y
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	Y

BI-26-SC-18: Elementary Schools Playground Upgrade

Department(s)	School Department
Project Location	Elementary Schools (Dondero School, Little Harbour, and New Franklin)
Project Justification	Infrastructure safety
Project Website	N/A
Planning Documents/Studies	N/A





Project Description: This appropriation is for the upgrading of the playgrounds at our Elementary Schools. Current school play spaces are aging, with Little Harbour and New Franklin's playgrounds now being 25 years old. The City is looking to address accessibility and equity concerns. Current regulations require the City to provide a resilient solid surface material to ensure accessibility for all students.

This was a new project for the FY26 CIP. City Council moved the bonding of $500,000 in FY27 and FY29 up by 1 year each to FY26 and FY28

Evaluation Criteria & Prioritization		
Priority: O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	Y
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	Y

Impact on the Operating Budget	**Moderate ($50,001 to $100,000)**
Personnel	N/A
Non-Personnel Line-Items	Annual maintenance costs for all three playgrounds

Notes of Changes in Funding Plan from FY26-31 CIP:
Capital Outlay funding request changed for FY27 and FY28 based on actualized cost needs for those specific project steps.

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	10%	$50,000	$60,000					$110,000
Federal/State	0%							$0
Bond/Lease	90%	$500,000	$500,000					$1,000,000
Other (% for art)	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$550,000	$560,000	$0	$0	$0	$0	$1,110,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

BI-27-SC-19: School Facilities – Pavement and Roofing

Department(s)	School Department
Project Location	District-wide
Project Justification	Capital maintenance
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: The Portsmouth School Department has maintenance responsibilities for six (6) buildings and the associated grounds. These appropriations are used for building and grounds improvement projects, including paving and roofing. The district maintains approximately 521,019 square feet of roofing and 903,109 square feet of pavement requiring ongoing repairs and replacement.

Evaluation Criteria & Prioritization		
Priority: A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	Y
CORE FUNCTION	Addresses a Public Health or Safety Need	Y
CORE FUNCTION	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	Y
FINANCIAL BENEFIT	Timing or Location Coordinate with Synergistic Project	
FINANCIAL BENEFIT	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
COMMUNITY PLAN OR IMPROVEMENT	Improves Quality of or Provides Added Capacity to Existing Services	Y
COMMUNITY PLAN OR IMPROVEMENT	Provides Incentive for Economic Development	
COMMUNITY PLAN OR IMPROVEMENT	Responds to a Citywide Goal or Submitted Resident Request	Y

Impact on the Operating Budget	**Minimal ($5,002 to $50,000)**
Personnel	N/A
Non-Personnel Line-Items	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:
New project for FY27

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	100%	$300,000	$600,000	$600,000	$600,000			$2,100,000
Other (% for art)	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$300,000	$600,000	$600,000	$600,000	$0	$0	$2,100,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	Y

BI-18-FI-21: Permanent/Historic Document Restoration, Preservation, and Scanning

Department(s)	Finance Department & Office of the City Clerk
Project Location	City Hall (1 Junkins Ave)
Project Justification	Mandatory record retention
Project Website	N/A
Planning Documents/Studies	N/A





Project Description: By law, the City is required to keep certain types of documents in perpetuity (i.e. tax warrants, assessing information, city council records, etc.). These historic/permanent documents, ranging in age from 20 – 300+ years, are not in current city use day-to-day by City Staff, and are being stored in the City Hall archive. Many of these permanent records are showing signs of maladies including red rot and mold that increase the rate of deterioration. The requested funds will be utilized to restore/preserve these permanent documents as well as scan them for preservation purposes to digital format (pdf/a) and/or microfilm. The monies requested fund both City Clerk and Finance Department Archival Records preservation. The total amount of funds needed to preserve the contaminated documents, over time, will continue to grow as preservation costs increase and is likely to last decades with the current funding plan.

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Non-Personnel Line-Items	Minimal impacts to IT storage costs

Notes of Changes in Funding Plan from FY26-31 CIP:
FY27 Funding reduced by $50,000 to help Capital Outlay meet budgetary guidelines. Funding reduced by $20,000 during the budget process.

Evaluation Criteria & Prioritization		
Priority: A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	Y
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	Y

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	100%	$80,000	$150,000	$150,000	$150,000	$150,000	$150,000	$830,000
Federal/State	0%							$0
Bond/Lease	0%							$0
Other (% for art)	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$80,000	$150,000	$150,000	$150,000	$150,000	$150,000	$830,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

BI-25-LI-23: Historic Record Artifact Conservation, Storage Assessment, and Design

Department(s)	Public Library
Project Location	TBD
Project Justification	Historic artifact retention
Project Website	Mayor's Blue Ribbon Task Force on Historical Archives
Planning Documents/Studies	N/A



Project Description: Following the conservation assessments among all partners, a space needs study to inform the design is the next necessary step in creating a public/private archival facility. Once the scale and scope of the collections held by multiple city departments including Finance, City Clerk, Library, and Legal, along with collections held by the Portsmouth Athenaeum, Strawbery Banke, and the Portsmouth Historical Society are fully understood, the design concepts including types of storage needed, HVAC issues to consider and the best use of space will be analyzed. This public/private facility will reduce redundancies and make a more cost-effective long-term solution to the broad shared interests in protecting Portsmouth history for future generations.

Evaluation Criteria & Prioritization		
Priority: A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	Y
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	Y
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	Y

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	Outside contractors for space assessments and plans
Non-Personnel Line-Items	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:
Funding split during the budget process to reflect current funding timeline needs.

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	100%	$25,000	$50,000					$75,000
Federal/State	0%							$0
Bond/Lease	0%							$0
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$25,000	$50,000	$0	$0	$0	$0	$75,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

BI-27-LI-24: Historic Archive Initial Building Costs

Department(s)	Public Library
Project Location	TBD
Project Justification	Storage of City historic artifacts
Project Website	Mayor's Blue Ribbon Task Force on Historical Archives
Planning Documents/Studies	Mayor's Blue Ribbon Task Force on Historical Archives



Project Description: Conservation assessments among all partners completed in FY2026, the space-needs study to inform the design is the next step in creating a public/private archival facility. Based on the assessments, design concepts will take into account the types of storage needed, HVAC issues to consider and the best use of spaces. This will be followed by initial identification of the facility, and build-out, requiring furniture, fixtures and other building needs determined by the location chosen. This public/private facility will reduce redundancies and make a more cost-effective long-term solution to the broad, shared interests in protecting Portsmouth history for future generations.

Evaluation Criteria & Prioritization		
Priority: A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	Y
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	Y
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	Y

Impact on the Operating Budget	**Moderate ($50,001 to $100,000 per year cost)**
Personnel	The City will help pay an apportionment of the Non-Profit Director's salary, but no City employee will be hired (at this time).
Non-Personnel Line-Items	Apportionment of facility upkeep and maintenance costs

Notes of Changes in Funding Plan from FY26-31 CIP:
New project for FY27

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 26-31
Capital Outlay (GF)	63%		$250,000					$250,000
Federal/State	13%		$50,000					$50,000
Bond/Lease	0%							$0
Other	0%							$0
Revenues	0%							$0
PPP (Non-Profit Entities)	25%		$100,000					$100,000
	Totals	$0	$400,000	$0	$0	$0	$0	$400,000

Policies Compliance	
Percent for Art	
Cultural Plan	Y
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

BI-25-ED-25: Public Art

Department(s)	Economic and Community Development Department
Project Location	Citywide
Project Justification	Support acquisition and maintenance of public art
Project Website	N/A
Planning Documents/Studies	Public Art Review Committee



Project Description: The Public Art Review Committee was established for the purpose of reviewing and making recommendations to the City Council on all issues related to Public Art on City property. This committee plans to apply for state and federal grants in the future. Many state and federal grants require matching funds from the applicant, and this is the primary purpose for this request.

Evaluation Criteria & Prioritization		
Priority: O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	Y
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	Y

Impact on the Operating Budget	**Minimal ($5,001 to $50,000)**
Personnel	Fractional FTE
Non-Personnel Line-Items	Maintenance and care costs

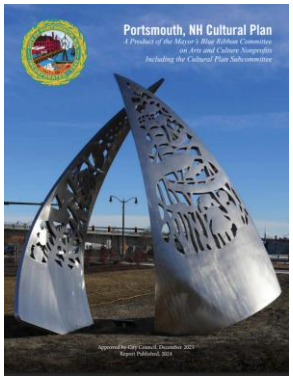
Notes of Changes in Funding Plan from FY26-31 CIP:
Added Funding to FY32, grant funding anticipated in FY27, 29 and 31.

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	95%	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$150,000
Federal/State	5%	$2,000		$2,500		$3,000		$7,500
Bond/Lease	0%							$0
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$27,000	$25,000	$27,500	$25,000	$28,000	$25,000	$157,500

Policies Compliance	
Percent for Art	Y
Cultural Plan	Y
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

BI-27-ED-26: Artist Live Work Studio Space Study

Department(s)	Economic and Community Development Department
Project Location	Citywide
Project Justification	Identify appropriate artist live/workspace (2023 Cultural Plan)
Project Website	N/A
Planning Documents/Studies	Portsmouth, NH Cultural Plan



Project Description: Contract with ArtSpace inc. to conduct a feasibility study on artist live/work studio space in Portsmouth. The study would identify potential sites, seek public input regarding support for this type of project, and evaluate potential funding sources.

Evaluation Criteria & Prioritization		
Priority: O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	Y
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	
	Provides Incentive for Economic Development	Y
	Responds to a Citywide Goal or Submitted Resident Request	Y

Impact on the Operating Budget	**Moderate ($50,001 to $100,000 per year cost)**
Personnel	Fractional FTE
Non-Personnel Line-Items	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	100%	$65,000						$65,000
Federal/State	0%							$0
Bond/Lease	0%							$0
Other (% for art)	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$65,000	$0	$0	$0	$0	$0	$65,000

Policies Compliance	
Percent for Art	
Cultural Plan	Y
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

BI-26-PL-28: Municipal Building Audit - Implementation

Department(s)	Planning and Sustainability Department
Project Location	Citywide
Project Justification	Sustainability
Project Website	N/A
Planning Documents/Studies	Climate Action Plan



Project Description: Consistent with the Climate Action Plan Priority Action BE-6, the City is working on an audit of all municipal facilities. This project seeks to follow-up on that study and implement findings from the City's audit with, where possible, prioritization of measures that reduce greenhouse gas emissions.

Evaluation Criteria & Prioritization		
Priority: A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	Contract personnel only
Non-Personnel Line-Items	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	100%	$500,000	$500,000					$1,000,000
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$500,000	$500,000	$0	$0	$0	$0	$1,000,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	Y
Green Building Policy	

BI-27-PL-31: Vernal Pool Update

Department(s)	Planning and Sustainability Department
Project Location	Citywide
Project Justification	Update of the 2008 Portsmouth Vernal Pool Inventory
Project Website	Wetland Buffer Info & Map
Planning Documents/Studies	Portsmouth Vernal Pool Inventory



Project Description: This request is to update the Citywide Vernal Pool Inventory. In our recent 2025 wetland mapping update, the consultant noted that the existing vernal pool study is in need of an update. Citywide development and landscape changes necessitate an update to this mapping effort. This work is important for accurate enforcement of the City's Wetland Protection regulations. Funding is often available for this type of natural resource inventory through state grant programs. Staff will start by seeking grant funds for the next two years. Then, if the work is not found to be eligible it will be added to Capital Outlay for FY29.

Evaluation Criteria & Prioritization		
Priority: A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	Y
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Minimal ($5,001 to $50,000 per year cost)**
Personnel	N/A
Non-Personnel Line-Items	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	33%			$50,000				$50,000
Federal/State	67%	$50,000	$50,000					$100,000
Bond/Lease	0%							$0
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$50,000	$50,000	$50,000	$0	$0	$0	$150,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

BI-27-PL-33: Deer Street Lot 2 Park Design

Department(s)	Planning & Sustainability Department
Project Location	Foundry Place
Project Justification	City Park
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: Contract for a design for a new City Park on Foundry Place adjacent to Foundry Garage. Limited funds are available from the adjacent developments on Foundry Place which will be supplemented by this funding starting in FY28 to allow design and construction of a City park.

Evaluation Criteria & Prioritization		
Priority: A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Moderate ($50,001 to $100,000 per year cost)**
Personnel	N/A
Non-Personnel Line-Items	Contract services

Notes of Changes in Funding Plan from FY26-31 CIP:
New project for FY27

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	100%		$100,000					$100,000
Federal/State	0%							$0
Bond/Lease	0%							$0
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$0	$100,000	$0	$0	$0	$0	$100,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

BI-24-RC-34: Indoor Pool Facility Needs

Department(s)	Recreation Department
Project Location	Indoor Pool (48 Andrew Jarvis Dr)
Project Justification	Capital maintenance
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: This is an on-going capital maintenance plan for the Indoor Pool. These monies would address projects such as locker rooms, carpeting, painting, and aquatics upgrades. There is also a need for the construction of expanded dedicated pool parking. Many of these projects are necessary to be in compliance with state standards. The SIPP (Save The Indoor Portsmouth Pool) Trust will contribute 35% to projects of $25,000 or more.

Evaluation Criteria & Prioritization		
Priority: O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	Y
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Non-Personnel Line-Items	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	35%	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$300,000
Federal/State	0%							$0
Bond/Lease	42%			$365,573				$365,573
Other (SIPP Trust)	23%			$196,847				$196,847
Revenues	0%							$0
PPP	0%							$0
	Totals	$50,000	$50,000	$612,420	$50,000	$50,000	$50,000	$862,420

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	Y

BI-24-RC-35: South Mill Pond Playground

Department(s)	Recreation Department
Project Location	South Mill Pond Playground
Project Justification	Facility upgrade
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: This project replaced the existing South Mill playground with a new, universal design ADA compliant, age-friendly inclusive playground. Along with the playground overhaul would be the addition of restroom facilities. The ADA compliant, family-friendly facilities would replace the current rented portable bathrooms. This area is heavily utilized throughout the year with pickleball, basketball, and tennis courts nearby, as well as Leary Field and the dog park. This area is also host to multiple city events such as the fireworks, Farmers' Market, and Easter Egg Hunt.

Evaluation Criteria & Prioritization		
Priority: B (needed within 4 to 6 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	Y

Impact on the Operating Budget	**Moderate ($50,001 to $100,000)**
Personnel	Personnel needed for cleaning of facilities or contract out
Non-Personnel Line-Items	Facility maintenance and cleaning costs

Notes of Changes in Funding Plan from FY26-31 CIP:
Funding moved from FY29 to FY32 to help meet financial goals/constraints

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	100%						$900,000	$900,000
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$0	$0	$0	$0	$0	$900,000	$900,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	Y

BI-12-RC-36: Existing Outdoor Recreation Field and Facility Improvements

Department(s)	Recreation Department
Project Location	Various locations
Project Justification	Capital maintenance
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: This project includes funding for site improvements to existing fields and recreation facilities. The goal of these improvements is to increase playability and improve services. Site improvements will include addressing drainage issues, improving turf systems, converting practice fields to competition fields, and upgrading infrastructure. The 2015 Recreation Field Report highlights opportunities to improve the City's athletic fields.

Evaluation Criteria & Prioritization		
Priority: O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Non-Personnel Line-Items	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:
FY27 funding reduced by $50,000 for budgetary purposes.

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	100%	$100,000	$150,000	$150,000	$150,000	$150,000	$150,000	$850,000
Federal/State	0%							$0
Bond/Lease	0%							$0
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$100,000	$150,000	$150,000	$150,000	$150,000	$150,000	$850,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

BI-23-PW-39: Community Campus Facility Needs

Department(s)	Public Works & Recreation Departments
Project Location	Community Campus (Campus Drive)
Project Justification	Capital maintenance
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: This 25+ year old building needs ongoing maintenance. The roof as well as the ageing HVAC controls have been identified for upgrades. These monies would be used to address those improvements as well as ongoing maintenance of plumbing infrastructure, playgrounds, retaining walls, and kitchen equipment that were not part of the recent upgrades to the facility.

Evaluation Criteria & Prioritization		
Priority: O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	Y
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Non-Personnel Line-Items	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:
FY27 Funding reduced by $100,000 for budgetary purposes.

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	100%	$100,000	$200,000	$200,000	$200,000	$200,000	$200,000	$1,100,000
Federal/State	0%							$0
Bond/Lease	0%							$0
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$100,000	$200,000	$200,000	$200,000	$200,000	$200,000	$1,100,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	Y

BI-04-PW-41: Citywide Tree and Public Greenery Program

Department(s)	Public Works Department
Project Location	Citywide
Project Justification	Ongoing greenery capital investment
Project Website	N/A
Planning Documents/Studies	N/A





Project Description: The City of Portsmouth has received recognition as a Tree City USA for over twenty years and has a long tradition of caring for urban forests. The City Arborist and the Trees and Public Greenery Committee administer this program which focuses on proactive plantings, managing street tree planting projects, inspecting, pruning and removing hazardous trees in the right-of-way. In addition, they provide information and resources to residents, homeowners and builders.

Evaluation Criteria & Prioritization		
Priority: O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	Y
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Non-Personnel Line-Items	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:
City Council voted to increase funding from $20,000 per year at CIP Adoption on 12-2-24. FY27 funding reduced to $40,000 during the budget process.

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	100%	$40,000	$80,000	$100,000	$100,000	$100,000	$100,000	$520,000
Federal/State	0%							$0
Bond/Lease	0%							$0
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$40,000	$80,000	$100,000	$100,000	$100,000	$100,000	$520,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	Y
Green Building Policy	

BI-11-PW-42: Prescott Park Existing Facilities Capital Improvements

Department(s)	Public Works Department
Project Location	Prescott Park
Project Justification	Substandard Infrastructure
Project Website	N/A
Planning Documents/Studies	Prescott Park Master Plan 2017



Project Description: The City of Portsmouth is responsible for the care and maintenance of Prescott Park and Four Tree Island. Among the abundant gardens and green space, there are several historic buildings, access ways, foot paths, period lights, plazas, fountains, park furnishings, and marine infrastructure that need periodic rehabilitation or upgrades. These projects are independent of the 2017 Prescott Park Master Plan. Projects include various improvements of paved surfaces, replacement of perimeter fencing along the waterfront, wooden dock repair or replacement, electrical and lighting rehabilitation, and irrigation and fountain improvements. In Fiscal Year 2027, $120,000 has been added for roof and siding replacement at the Four Tree Island bathroom building.

Evaluation Criteria & Prioritization		
Priority: O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Non-Personnel Line-Items	N/A

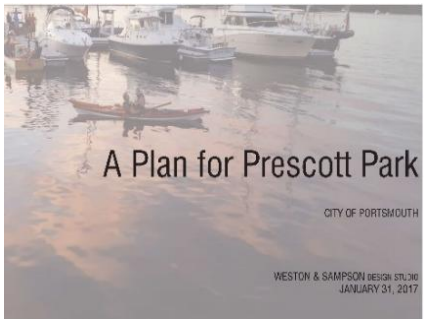
Notes of Changes in Funding Plan from FY26-31 CIP:
FY27 funding has been increased to $120,000 while $2 million in bonding monies have been reduced

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	100%	$120,000	$50,000	$50,000	$50,000	$50,000	$50,000	$370,000
Federal/State	0%							$0
Bond/Lease	0%							$0
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$120,000	$50,000	$50,000	$50,000	$50,000	$50,000	$370,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

BI-19-PW-43: Prescott Park Master Plan Implementation

Department(s)	Public Works Departments
Project Location	Prescott Park
Project Justification	Capital plan implementation
Project Website	Prescott Park Master Plan Implementation Committee/Project Page
Planning Documents/Studies	Prescott Park Master Plan 2017





Project Description: The City Council adopted the Prescott Park Master Plan in 2017. The plan calls for extensive park-wide reconfiguration, restructuring services, and developing new park policies. Renovation to the park presents opportunities to plan for climate adaptation, preserve antique historic structures, accommodate performances and event spaces, and ensure iconic Portsmouth places continue to serve the public.

Evaluation Criteria & Prioritization		
C (needed within 7 to 10 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**High ($100,001 or more)**
Personnel	Will require additional staff
Non-Personnel Line-Items	Maintenance and running of additional park features

Notes of Changes in Funding Plan from FY26-31 CIP:
Previously retired project

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	0%							$0
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$0	$0	$0	$0	$0	$0	$0

Policies Compliance	
Percent for Art	Y
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

BI-21-PW-44: City Hall HVAC Improvements

Department(s)	Public Works Department
Project Location	City Hall (1 Junkins Ave)
Project Justification	Capital maintenance
Project Website	N/A
Planning Documents/Studies	HVAC Study 2019





Project Description: This project addresses City Hall complex's antiquated heating and air conditioning system. The remaining original system is deteriorating and does not provide reliable heating, cooling, and dehumidification. In recent years, half of the piping has been replaced. Problematic issues continue to be of concern that require additional investment. Concerns include pipe corrosion, heavy condensation, and leaks, which may contribute to mold growth and results in additional maintenance.

Evaluation Criteria & Prioritization		
Priority: A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Moderate ($50,001 to $100,000)**
Personnel	N/A
Department Budget	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	100%			$1,000,000				$1,000,000
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$0	$0	$1,000,000	$0	$0	$0	$1,000,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

BI-27-PW-45: Solid Waste and Recycling Tote Procurement

Department(s)	Department of Public Works
Project Location	Citywide
Project Justification	Procurement of toters will enable the City to standardize recycling and trash containers to facilitate use of automated side load trucks
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: The City experiences significant safety risks and costs associated with staff injuries by utilizing rear loading / hand loaded trash and recycling trucks. To better manage safety, costs, and staffing issues, the City is moving towards side loading trash and recycling vehicles. To enable this transition, the City needs to procure rolling toters for residents.

Evaluation Criteria & Prioritization		
Priority: A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	Y

Impact on the Operating Budget	**Reduce (will reduce operating or personnel costs)**
Personnel	N/A
Non-Personnel Line-Items	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:
Returning project for FY27

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 26-31
Capital Outlay (GF)	100%	$150,000	$150,000	$150,000	$150,000			$600,000
Federal/State	0%							$0
Bond/Lease	0%							$0
Other	0%							$0
Revenues	0%							$0
entities)	0%							$0
	Totals	$150,000	$150,000	$150,000	$150,000	$0	$0	$600,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

BI-18-PW-46: Recycling and Solid Waste Transfer Station

Department(s)	Public Works Department
Project Location	Portsmouth Recycling Center (Peverly Hill Road)
Project Justification	Improve safety and increase efficiency of service
Project Website	N/A
Planning Documents/Studies	DPW Master Complex Summary July 2020 Recycling Facility Basis of Design Report March 2020



Project Description: The purpose of this project is to design and build a new recycling center at the Public Works Department. The new recycling center will improve safety and increase efficiency by adding infrastructure so recycling and solid waste materials can be consolidated for transport. This will provide additional disposal options and cost savings. The preliminary design phase has been completed. Final design is pending available funding. As requested by residents, $50,000 for a new Swap Shop storage building has been requested for FY28.

Evaluation Criteria & Prioritization		
Priority: B (needed within 4 to 6 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**High ($100,001 or more)**
Personnel	1 FTE increase
Non-Personnel Line-Items	Facility carrying costs

Notes of Changes in Funding Plan from FY26-31 CIP:
Project has been pushed out two years to accommodate funding availability

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	1%		$50,000					$50,000
Federal/State	0%							$0
Bond/Lease	98%					$7,500,000		$7,500,000
Other (% for Art)	1%					$75,000		$75,000
Revenues	0%							$0
PPP	0%							$0
	Totals	$0	$50,000	$0	$0	$7,575,000	$0	$7,625,000

Policies Compliance	
Percent for Art	Y
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	Y

BI-15-PW-48: Citywide Retaining Walls - Repairs and Improvements

Department(s)	Public Works Department
Project Location	Citywide
Project Justification	Capital maintenance
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: The City owns over thirty (30) retaining walls. This project involves repairing failing retaining walls that pose a safety concern or that could cause damage to adjacent private properties. Continued funding has been added to FY31.

Evaluation Criteria & Prioritization		
Priority: O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Non-Personnel Line-Items	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	100%	$50,000		$50,000		$50,000		$150,000
Federal/State	0%							$0
Bond/Lease	0%							$0
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$50,000	$0	$50,000	$0	$50,000	$0	$150,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

BI-01-PW-50: Citywide Facilities Capital Improvements

Department(s)	Public Works Department
Project Location	Citywide
Project Justification	Capital maintenance
Project Website	N/A
Planning Documents/Studies	Facility Condition Assessment 2015



Project Description: The Public Works Department is responsible for maintaining all General Fund municipal facilities. These City facilities serve multiple uses. Many facilities need to be updated due to age and usage. Deferred maintenance, and inflation have increased the cost of facilities maintenance. A backlog of projects is shown on the next page.

Evaluation Criteria & Prioritization		
Priority: O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Non-Personnel Line-Items	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	100%	$550,000	$550,000	$1,100,000	$550,000	$550,000	$1,100,000	$4,400,000
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$550,000	$550,000	$1,100,000	$550,000	$550,000	$1,100,000	$4,400,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

BI-01-PW-50: Citywide Facilities Capital Improvements

- Senior Center
- Library Bathroom replumbing
- City Hall Council Chamber renovations
- City Hall Window replacement
- City Hall Archive improvements
- City Hall Department renovations
- Infrastructure that supports City IT
- Connor's Cottage Basement / Drainage project
- Connor's Cottage Tunnel renovations
- Facilities Safety Inspection Action items
- HVAC Upgrades throughout the City
- Library Roof
- City Hall Boiler Building repairs
- Outdoor Pool Bathhouse Plumbing Fixtures
- Asbestos Abatement as encountered and necessary

The list above represents a backlog of projects. The amount of work completed depends on available funds and construction bid prices.

BI-27-PW-52: Solar Arrays and Potential Power Generation

Department(s)	Public Works Departmen/ Planning Department
Project Location	Citywide
Project Justification	Climate action plan implementation
Project Website	N/A
Planning Documents/Studies	Climate Action Plan



Project Description: This project addresses implementation of the City's Climate Action Plan. The initial funds will be to finalize design of the Jones Avenue Solar array. Future years would be for installation of solar arrays on City buildings.

Evaluation Criteria & Prioritization		
Priority: O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	Y

Impact on the Operating Budget	**Moderate ($50,000 to $100,000)**
Personnel	N/A
Non-Personnel Line-Items	Maintenance

Notes of Changes in Funding Plan from FY26-31 CIP:
New project for FY27

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	1%	$50,000						$50,000
Federal/State	0%							$0
Bond/Lease	40%				$1,000,000		$1,000,000	$2,000,000
Other (% for art)	0%							$0
Revenues	0%							$0
PPP (Power Purchase Agreement)	59%		$3,000,000					$3,000,000
	Totals	$50,000	$3,000,000	$0	$1,000,000	$0	$1,000,000	$5,050,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	Y
Green Building Policy	

BI-20-PW-53: Level 2 & Level 3 Electric Vehicle (EV) Charging Stations

Department(s)	Public Works Department – Parking Division
Project Location	Citywide
Project Justification	
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: The City continues to work on expanding its Electric Vehicle (EV) charging station network. In addition to its one (1) station at Hanover Garage, the City has one (1) station in the City Hall Lower Lot, located at the corner of Junkins Avenue and South Street, two (2) stations in the Bridge Street lot, and the Foundry Garage is equipped with three (3) EV Stations.

Evaluation Criteria & Prioritization		
Priority: A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	Y
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	
	Provides Incentive for Economic Development	Y
	Responds to a Citywide Goal or Submitted Resident Request	Y

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Non-Personnel Line-Items	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	67%	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$600,000
Bond/Lease	0%							$0
Other	0%							$0
Revenues (Parking)	33%	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$300,000
PPP	0%							$0
	Totals	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000	$900,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	Y
Green Building Policy	

BI-26-PW-54: Parking Garage & Public Transportation

Department(s)	Public Works Department – Parking Division
Project Location	TBD
Project Justification	Meet anticipated future parking demand
Project Website	N/A
Planning Documents/Studies	Parking Utilization Study





Project Description: Consistent with the findings of the 2024 10-year Parking and Zoning Study, and the City's Climate Action Plan this project will meet anticipated future demand for 650 spaces of Parking inventory as well as plan for microtransit opportunities. Assuming similar size and scope to the Foundry Place Parking Facility, the Division anticipates similar operating budget and staffing Requirements. The FY25 numbers are reflected herein. As to construction costs, industry standard expectation as of this publication is $50,000 per constructed space, equating to $32,500,000.

In addition, fiscal year 2027 includes $150,000 for initial site review for potential locations for a new garage as well as work with local and regional transportation partners to conduct a microtransit (bus demand responsive transport) feasibility study to identify projects that would augment and/or replace fixed-route public transit service. Depending on the results of the study, commit to developing one or more pilot projects. Note that the Cooperative Alliance for Seacoast Transportation (COAST) already has a fairly robust microtransit service for target populations.

Impact on the Operating Budget	**High ($100,001 or more)**
Personnel	4 FTE + 7 PTE
Non-Personnel Line-Items	$2,000,000

Notes of Changes in Funding Plan from FY26-31 CIP:
$3,000,000 in bonding added to FY27 by Planning Board on 11-20-25 and adopted by the City Council on 12-8-25.

Evaluation Criteria & Prioritization		
Priority: A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	Y

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease (Parking)	95%	$3,000,000						$3,000,000
Other (% for Art)	0%							$0
Revenues (Parking)	5%	$150,000						$150,000
PPP	0%							$0
	Totals	$3,150,000	$0	$0	$0	$0	$0	$3,150,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	Y
Green Building Policy	

III. Information Systems (IS)



Projects that include the purchase or improvement of the information technology infrastructure of the City

IS-06-IT-55: Information Technology Upgrades and Replacements

Department(s)	Information Technology Department
Project Location	Citywide
Project Justification	Capital maintenance
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: The Information Technology Upgrades & Replacements project provides for the scheduled replacement and upgrade of technology across General Government, Police, Fire, and Schools. It covers core equipment such as computers, servers, and networks, while also supporting department-specific needs including radios, printers, building security systems, and audio-visual tools that are essential to daily operations. Cybersecurity efforts continue to strengthen the City's technology environment through ongoing investment in secure communications, advanced login protections, dependable data backup, and monitoring systems that guard against threats and ensure uninterrupted services. This project also maintains a structured replacement of critical equipment, ensuring outdated technology is addressed before it disrupts work or impacts service delivery. By coordinating these upgrades across all departments, the City ensures a consistent and cost-effective approach that supports reliable public services, protects sensitive information, and sustains the technology needed for both City operations and community programs.

Evaluation Criteria & Prioritization		
O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	Y

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Department Budget	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:
Funding has been increased to reflect upgraded technology requirements and the consolidation of last year's standalone cybersecurity project.

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	0%							$0
Other (GF Non-Operating)	100%	$907,150	$1,052,950	$1,135,450	$1,065,950	$1,147,950	$1,002,950	$6,312,400
Revenues	0%							$0
PPP	0%							$0
	Totals	$907,150	$1,052,950	$1,135,450	$1,065,950	$1,147,950	$1,002,950	$6,312,400

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

IS-06-IT-55: Information Technology Upgrades and Replacements

Computers

Location	Inventory	FY 27	FY 28	FY29	FY 30	FY 31	FY 32
City	450	66	105	105	105	105	105
Police	150	25	25	25	25	25	25
Fire	53	10	10	10	10	10	19
Total Computers	653	101	140	140	140	140	149

Cost of Replacement	FY 27	FY 28	FY29	FY 30	FY 31	FY 32
City	$79,200	$150,000	$150,000	$150,000	$150,000	$150,000
Police	$69,200	$69,200	$69,200	$69,200	$69,200	$69,200
Fire	$12,000	$12,000	$12,000	$12,000	$12,000	$12,000
Annual Computers Cost	**$160,400**	**$231,200**	**$231,200**	**$231,200**	**$231,200**	**$231,200**

IS-06-IT-55: Information Technology Upgrades and Replacements

Servers

Location	Inventory	FY 27	FY 28	FY29	FY 30	FY 31	FY 32
City	4	1	1	1	1	1	-
Police	6	1	1	1	1	2	1
Total Servers	10	2	2	2	2	3	1

Cost of Replacement	FY 27	FY 28	FY29	FY 30	FY 31	FY 32
City	$60,000	$60,000	$60,000	$60,000	$60,000	$0
Police	$20,000	$20,000	$20,000	$20,000	$130,000	$20,000
Annual Servers Cost	**$80,000**	**$80,000**	**$80,000**	**$80,000**	**$190,000**	**$20,000**

IS-06-IT-55: Information Technology Upgrades and Replacements

Other Technology Replacements and Upgrades

Location	FY 27	FY 28	FY29	FY 30	FY 31	FY 32
City						
Cybersecurity	$125,000	$125,000	$125,000	$125,000	$125,000	$125,000
Network	$80,000	$80,000	$80,000	$80,000	$80,000	$80,000
Security Access Control	$30,000	$40,000	$40,000	$40,000	$40,000	$40,000
Software Installation	$0	$150,000	$150,000	$150,000	$150,000	$150,000
A/V Systems	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000
Total City	**$275,000**	**$435,000**	**$435,000**	**$435,000**	**$435,000**	**$435,000**
Police						
Network	$26,500	$36,500	$26,000	$50,000	$21,500	$21,500
Security Access	$12,200	$12,200	$105,200	$12,200	$12,200	$12,200
A/V Systems	$80,000	$0	$0	$0	$0	$20,000
Printers/Scanners (56)	$10,800	$5,800	$5,800	$5,800	$5,800	$10,800
Radios-portable (154)	$77,000	$77,000	$77,000	$77,000	$77,000	$77,000
Radios-mobile (42)	$22,000	$22,000	$22,000	$22,000	$22,000	$22,000
Total Police	**$228,500**	**$153,500**	**$236,000**	**$167,000**	**$138,500**	**$163,500**
Fire						
Radios- portable (55)	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
Radios- mobile (44)	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000
Printers (13)	$2,750	$2,750	$2,750	$2,750	$2,750	$2,750
Network	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000
A/V Systems	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000
Security Access	$5,500	$5,500	$5,500	$5,000	$5,500	$5,500
Total Fire	**$83,250**	**$83,250**	**$83,250**	**$82,750**	**$83,250**	**$83,250**
School						
Network	$40,000	$55,000	$40,000	$55,000	$40,000	$55,000
Data Center Infrastructure	$30,000	$0	$30,000	$0	$30,000	$0
Digital Media Solutions	$0	$15,000	$0	$15,000	$0	$15,000
Total School	**$70,000**	**$70,000**	**$70,000**	**$70,000**	**$70,000**	**$70,000**
Other Technology Replacement/Upgrades Cost per Year	**$656,750**	**$741,750**	**$824,250**	**$754,750**	**$726,750**	**$751,750**

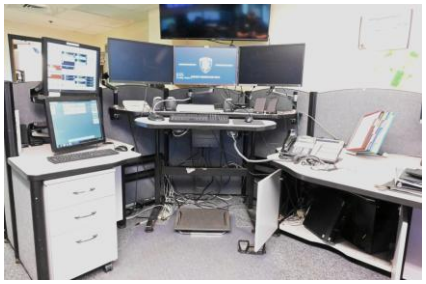
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IS-06-IT-55: Information Technology Upgrades and Replacements

Totals by Location	FY 27	FY 28	FY29	FY 30	FY 31	FY 32
City	$424,200	$645,000	$645,000	$645,000	$645,000	$585,000
Police	$317,700	$242,700	$325,200	$256,200	$337,700	$252,700
Fire	$95,250	$95,250	$95,250	$94,750	$95,250	$95,250
School	$70,000	$70,000	$70,000	$70,000	$70,000	$70,000
Total Information Technology Replacement and Upgrades	**$907,150**	**$1,052,950**	**$1,135,450**	**$1,065,950**	**$1,147,950**	**$1,002,950**

IS-26-PD-56: Public Safety Radio Communication System Replacement

Department(s)	Police & Information Technology Departments
Project Location	Citywide
Project Justification	Ongoing capital replacement of equipment
Project Website	N/A
Planning Documents/Studies	N/A





Project Description: The public safety communications system provides seamless radio/dispatch transmissions throughout the City for Police and Fire. The system also allows for radio interoperability with statewide, federal, and some border agencies in MA and ME. The system currently includes nine radio antenna sites with "comm" stations in specific locations around the city. This insures there are no "bare spots" where radio transmission are not viable. The radio infrastructure also includes an operating system and consoles in dispatch for these transmissions.

The department migrated from an analog radio system to a digital one in the late 1990's. The most recent upgrade/replacement to this digital system took place in 2017 and will be due for another upgrade/replacement 12-15 years from that date. 2030 is the planned start date for the project, as it takes over a year to design and install.

A needs study will be completed prior to entering into a new contract to insure the department is using the most up-to-date technology so emergency communications throughout the city and the ability to connect to the state and federal systems will be un-interrupted. The next upgrade replacement is anticipated to cost over $2,000,000. The funding requested is in preparation for this project.

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Department Budget	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:

Evaluation Criteria & Prioritization		
O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	Y

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	0%							$0
Other (GF Non-Operating)	100%	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000	$1,800,000
Revenues	0%							$0
PPP	0%							$0
	Totals	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000	$1,800,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

IV. Transportation System Management (TSM)



Projects that invest in the City's vehicular, bicycle, and pedestrian throughways

TSM-12-PW-58: Parking Lot Paving

Department(s)	Public Works Department – Parking Division
Project Location	Citywide
Project Justification	Capital maintenance
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: The City owns metered and unmetered parking lots which require regular maintenance and periodic repaving. There are five (5) metered lots: Bridge Street Lot, Hanover Lot, Ladd Lot, Memorial Lot, and Worth Lot. Additionally, there are six unmetered lots: Parrott, Prescott, Water, Peirce Island, South Mill Pond, and City Hall.

Evaluation Criteria & Prioritization		
O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Department Budget	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	0%							$0
Other	0%							$0
Revenues (Parking)	100%	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000	$900,000
PPP	0%							$0
	Totals	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000	$900,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	Y

TSM-08-PW-59: Parking Meters

Department(s)	Public Works Department – Parking Division
Project Location	Downtown Business District
Project Justification	Capital upgrade/maintenance
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: This ongoing funding supports replacement of aging equipment to ensure an increasingly-enhanced user experience. Meters and kiosks require regular maintenance and upgrades to ensure up-to-date technology required by all cell providers.

Evaluation Criteria & Prioritization		
O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Department Budget	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	0%							$0
Other	0%							$0
Revenues (Parking)	100%	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$300,000
PPP	0%							$0
	Totals	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$300,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

TSM-15-PL/NH-60: Hampton Branch Rail Trail (NH Seacoast Greenway)

Department(s)	Planning and Sustainability Department
Project Location	Former Hampton Branch Rail Line
Project Justification	Bicycle & Pedestrian transportation
Project Website	NH Seacoast Greenway in Portsmouth
Planning Documents/Studies	Bicycle and Pedestrian Plan 2014





Project Description: In 2019, the NH Department of Transportation acquired the rail corridor and has converted it to a gravel base multiuse trail extending from Portsmouth to Hampton officially opened September 4, 2024. The City's portion will include additional costs required to support construction of additional neighborhood connections to the trail as well as any amenities such as interpretive signs. Funds for FY27 will go towards completion of the Greenway portion of the trail along the North Mill Pond.

Evaluation Criteria & Prioritization		
A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	Y
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	Y
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Minimal ($5,002 to $50,000)**
Personnel	N/A
Department Budget	Additional maintenance needs

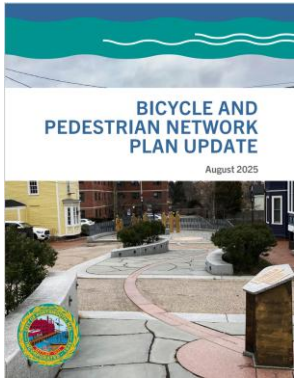
Notes of Changes in Funding Plan from FY26-31 CIP:
FY27 monies added, FY28 monies moved to FY30

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	80%	$300,000			$880,000			$1,180,000
Other	0%							$0
Revenues	0%							$0
PPP	20%	$300,000						$300,000
	Totals	$600,000	$0	$0	$880,000	$0	$0	$1,480,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	Y

TSM-15-PL-61: Bicycle/Pedestrian Plan Implementation

Department(s)	Planning and Sustainability Department
Project Location	Citywide
Project Justification	Bicycle/pedestrian transportation access
Project Website	N/A
Planning Documents/Studies	Bicycle and Pedestrian Plan 2025



Project Description: This funding is requested to implement priority projects identified in the 2025 Bicycle and Pedestrian Plan. Demand for bicycle and pedestrian facilities continues to grow and these funds will be used as opportunities become available to expand and improve the Citywide bicycle and pedestrian networks. The Bicycle and Pedestrian Plan aims to implement measures which will help make walking and bicycling in Portsmouth safer and more convenient Citywide. Efforts will be made to pair projects with infrastructure improvement projects to provide the maximum benefit for the investment.

Evaluation Criteria & Prioritization		
O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	Y
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Department Budget	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:
Monies added to FY27, FY28, FY29 and FY32 to fund additional Bike/Ped projects, $200,000 added from Greenland Road project. FY28 Monies added (Bond/PPP) to reflect Constitution Ave project.

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	17%	$50,000	$100,000	$100,000	$100,000	$100,000	$100,000	$550,000
Federal/State (CMAQ)	45%		$300,000	$300,000	$300,000	$300,000	$300,000	$1,500,000
Bond/Lease	21%		$700,000					$700,000
Other	0%							$0
Revenues (parking)	2%	$50,000						$50,000
PPP	15%		$500,000					$500,000
	Totals	$100,000	$1,600,000	$400,000	$400,000	$400,000	$400,000	$3,300,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	Y
Complete Streets	Y
Climate Action Plan	Y
Green Building Policy	

TSM-15-PL-61: Bicycle/Pedestrian Plan Implementation

- **Southeast to Downtown Connections**
  - Recommendation 2 - Upgrade pedestrian curb ramps at the intersection of South Street and Broad Street and add a Rectangular Rapid Flashing Beacon across South Street. (Est. $100,000)
  - Recommendation 8 - Designate as a bike boulevard on Walker Bungalow Road, Broad Street, and Richards Avenue as low-stress alternative routes for Sagamore Avenue, and Miller Avenue. (Est. $180,000)
  - Recommendation 6 - Add bike lanes on Pleasant Street /Junkins Avenue between State Street and South Street. (Est. $60,000)
  - Recommendation 3 - Upgrade existing bike boulevard to bike lanes on Middle Street between Highland Street and Congress Street. (Est. $100,000)
- **Southwest to Downtown Connections**
  - Recommendation 11 - Continue design of North Mill Pond Trail and NH Seacoast Greenway.
- **Northwest to Downtown Connections**
  - Recommendation 6 - Add shared use path on Woodbury Avenue between Portsmouth border and Market Street (Est. $2,000,000)
- **North to South Connections**
  - Recommendation 5 - Add shared use path on Lafayette Road between Elwyn Road and Greenleaf Avenue (Est. $4,000,000)
  - Recommendation 8 - Continue progress on US Route 1 Corridor Project in coordination with NHDOT.
- **East to West Connections**
  - Recommendation 10 - Add shared use path connection on Banfield Road between NH Seacoast Greenway and Campus Drive off-road connectors. Add a trailhead connection to the NH Seacoast Greenway. (Est. $1,530,000)
  - Recommendation 3 - Continue shared use path on Constitution Avenue between Lafayette Road and Banfield Road. (Est. $1,000,000)
  - Recommendation 5 - Add off-road connections between Freedom Circle and Greenway and between Nathaniel Drive and Greenway. (Est. $1,930,000)
  - Recommendation 2 - Add shared use path on Greenland Road between Sherburne Road and Peverly Hill Road and on the north side of Middle Road/South Street between Peverly Hill Road and Lafayette Road. (Est. $3,390,000)
- **Connections to Pease**
  - Recommendation 6 - Complete sidewalk on Edmond Avenue and convert into a neighborhood slow street enabling low stress connection to Ashland Road path. (Est. $660,000)

TSM-18-PW-73: Citywide Bridge Improvements

Department(s)	Public Works Departments
Project Location	Citywide
Project Justification	
Project Website	N/A
Planning Documents/Studies	Citywide Bridge Evaluation 2018



Project Description: This project provides funding for regular maintenance of City bridges. Typical bridge maintenance includes sealing the concrete surfaces, replacing the pavement surfaces and membranes, and maintaining or upgrading railing systems and fences. Upcoming work will be on bridges on Bartlett Street, Coakley Road Bridge, and the pedestrian bridge on Borthwick Avenue. Additional funds for bridge coatings and sealants have been requested for FY27.

Evaluation Criteria & Prioritization		
O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Department Budget	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:
Additional funds in FY 27 for bridge coatings and sealants

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	100%	$250,000	$50,000	$50,000	$50,000	$50,000	$50,000	$500,000
Federal/State	0%							$0
Bond/Lease	0%							$0
Other	0%							$0
Revenues (parking)	0%							$0
PPP	0%							$0
	Totals	$250,000	$50,000	$50,000	$50,000	$50,000	$50,000	$500,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	Y

TSM-21-PW-74: Traffic Calming

Department(s)	Public Works Departments
Project Location	Citywide
Project Justification	
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: Residents routinely request traffic calming throughout the City. This project addresses funding for calming measures in several areas. These changes would improve safety and access for pedestrians destined for Portsmouth High School and area playgrounds.

Locations with requests for traffic calming measures include Lang Road, Broad Street, Hoover Drive, State Street from Cass to Middle, Rockingham Avenue, Edwards Avenue, Elwyn Road, Greenland Road, New Castle Avenue, Woodbury Avenue, and Miller Avenue.

Evaluation Criteria & Prioritization		
A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	Y

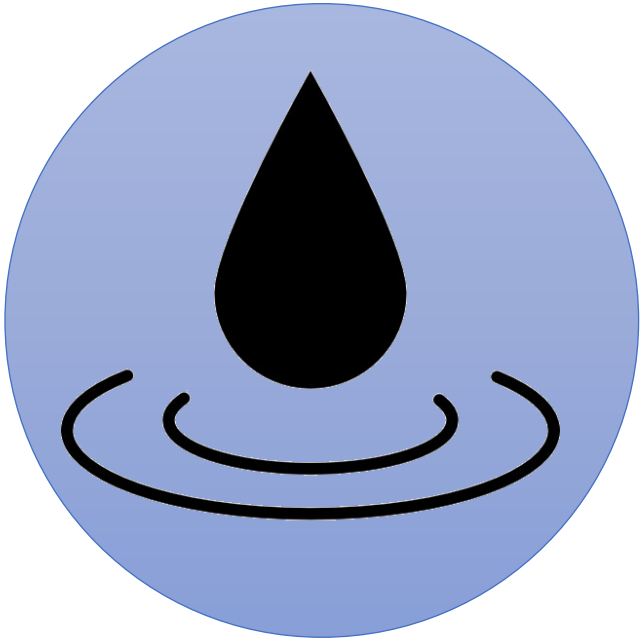
Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Department Budget	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	0%							$0
Other	0%							$0
Revenues (parking)	100%	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$300,000
PPP	0%							$0
	Totals	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$300,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	Y

V. Enterprise Funds



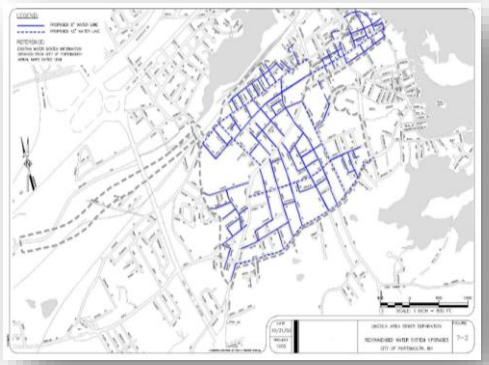
Projects that support or expand the City's infrastructure to provide high quality drinking water and/or collect and treat wastewater

Enterprise Funds - Water



EF-02-WD-80: Annual Water Line Replacement

Department(s)	Public Works Department – Water Division
Project Location	Citywide
Project Justification	Capital maintenance
Project Website	N/A
Planning Documents/Studies	Water System Master Plan 2013



Project Description: The water distribution system consists of more than 150 miles of pipe. Many of the older pipes are 50 to 100 years old, undersized and at the end of their design life. Pipes are replaced programmatically as part of water specific capital projects, roadway reconstruction, and prior to annual paving. This item will fund the purchase and installation of pipe, valves and associated materials used to replace those pipes. This project leverages funding for large full road reconstruction projects and individual pipe replacement projects.

Evaluation Criteria & Prioritization		
O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Department Budget	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:
Increased construction costs

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	100%	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$9,000,000
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$9,000,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

EF-08-WD-81: Well Stations Improvements

Department(s)	Public Works Department – Water Division
Project Location	Citywide
Project Justification	Capital improvements
Project Website	N/A
Planning Documents/Studies	Water System Master Plan 2013



Project Description: This project involves upgrades to existing wells and pumping facilities. Improvements include upgrades to infrastructure, and pumping, treatment, and communications equipment, as well as management of site and protective areas, and upgrades associated with regulatory requirements.

Evaluation Criteria & Prioritization		
O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	Maintenance of new facilities
Department Budget	General maintenance

Notes of Changes in Funding Plan from FY26-31 CIP:
Additional funds for aging equipment

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	100%	$1,000,000		$500,000		$500,000		$2,000,000
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$1,000,000	$0	$500,000	$0	$500,000	$0	$2,000,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	Y

EF-22-WD-85: Madbury Water Treatment Plant – Facility Repair and Improvements

Department(s)	Public Works Department – Water Division
Project Location	Madbury Water Treatment Plant
Project Justification	
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: The City's surface water treatment facility located in Madbury began operation in 2011. Since that time, facility maintenance items have been covered by operational line-item budgets. After more than fourteen years of continuous operation, the facility is beginning to see wear that needs to be addressed with more than annual maintenance. These items include the replacement of the water treatment filter media, wash water basin repair, replacement of water pump drives, replacement of building siding, and the construction of a storage shed for equipment and spare parts.

Evaluation Criteria & Prioritization		
A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Department Budget	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:
Additional funds to replace aged equipment and wash water basin upgrade.

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	100%	$500,000	$2,000,000		$1,000,000			$3,500,000
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$500,000	$2,000,000	$0	$1,000,000	$0	$0	$3,500,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	Y

EF-24-WD-86: Greenland Well Treatment

Department(s)	Public Works Department – Water Division
Project Location	Citywide
Project Justification	Regulatory Compliance
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: This project involves the design and construction of a PFAS treatment facility at the Greenland Well. The US EPA regulations finalized in 2024 set drinking water limits at levels slightly below the current PFAS levels tested at Greenland Well. New drinking water limits must be met by 2029. This facility will be designed to provide compliance with these new regulations. Total project cost is anticipated to be $8.5 million.

Evaluation Criteria & Prioritization		
A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	Y
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Minimal ($5,001 to $50,000 per year)**
Personnel	Fractional FTE increase
Department Budget	Minor impact for media replacement, facility heating, and electricity.

Notes of Changes in Funding Plan from FY26-31 CIP:
Previously retired project

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	100%	$1,500,000						$1,500,000
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$1,500,000	$0	$0	$0	$0	$0	$1,500,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

EF-27-WD-87: Portsmouth and Collins Wells – Treatment

Department(s)	Public Works Department – Water Division
Project Location	Citywide
Project Justification	Regulatory Compliance
Project Website	N/A
Planning Documents/Studies	N/A



Project Description: This project involves the design a PFAS treatment facility for the Portsmouth Well and the Collins Well. Both of these wells have been impacted by the PFAS contamination at the former Pease Air Force Base. The US Air Force has not yet committed funds to the City for the treatment of these wells. The US EPA deadline for treatment is currently 2029; however, EPA has proposed revisions to the rule that will extend this deadline to 2031. The regulations finalized in 2024 set drinking water limits at levels below the PFAS levels currently measured in theses wells. This facility will be designed to provide compliance with these new regulations. Funds will continue to be requested from the Air Force to reimburse the City's expenses for this project.

Evaluation Criteria & Prioritization		
A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	Y
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Minimal ($5,001 to $50,000 per year)**
Personnel	Fractional FTE increase
Department Budget	Impact for media replacement, facility heating, and electricity. Air Force reimbursement anticipated.

Notes of Changes in Funding Plan from FY26-31 CIP:
New project to the FY27 CIP

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	100%	$600,000		$13,000,000				$13,600,000
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$600,000	$0	$13,000,000	$0	$0	$0	$13,600,000

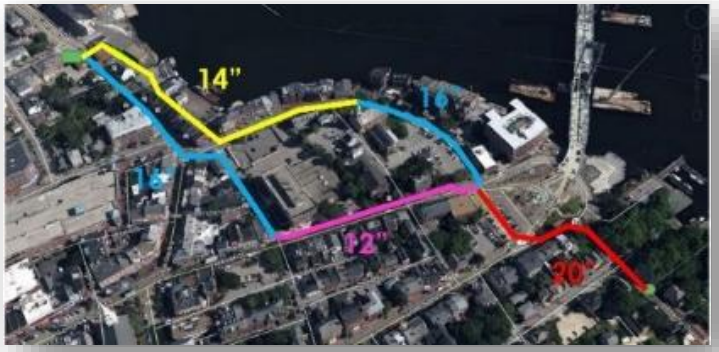
Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

Enterprise Funds - Sewer



EF-17-SD-90: Wastewater Pumping Station Improvements

Department(s)	Public Works Department – Sewer Division
Project Location	Citywide
Project Justification	Capital improvements
Project Website	N/A
Planning Documents/Studies	Wastewater Pump Station Master Plan 2019



Project Description: The City owns and operates twenty wastewater pumping stations. Pump Stations require recurring maintenance, and equipment upgrades to continue operations. This project plans for major rehabilitation of pumping stations and/or force mains that have not been included as separate projects in the CIP. The work will generally follow the recommendations detailed in the Wastewater Pumping Station Master Plan dated 2019.

Evaluation Criteria & Prioritization		
O (ongoing or programmatic)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Department Budget	General maintenance

Notes of Changes in Funding Plan from FY26-31 CIP:
Funding for FY29 increased to $750,000

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	100%	$500,000		$750,000		$750,000		$2,000,000
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$500,000	$0	$750,000	$0	$750,000	$0	$2,000,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	Y

EF-13-SD-92: Mechanic Street Pumping Station Upgrade

Department(s)	Public Works Department – Sewer Division
Project Location	113 Mechanic Street
Project Justification	Capital upgrade
Project Website	N/A
Planning Documents/Studies	Wastewater Pump Station Master Plan 2019 Lifespan Evaluation (ongoing)



Project Description: The Mechanic Street Wastewater Pumping Station is the largest in the City. Recent failures at the site indicate a comprehensive replacement is required. Previously allocated monies are being used for design activities, and this item identifies funding needs anticipated for construction activities. Applications for State and Federal grant monies have been made.

Evaluation Criteria & Prioritization		
A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	Y
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Reduce (will reduce operating costs)**
Personnel	N/A
Department Budget	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:
Project construction date has been adjusted

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	50%		$10,000,000					$10,000,000
Bond/Lease	50%		$10,000,000					$10,000,000
Other (% for Art)	0%		$100,000					$100,000
Revenues	0%							$0
PPP	0%							$0
	Totals	$0	$20,100,000	$0	$0	$0	$0	$20,100,000

Policies Compliance	
Percent for Art	Y
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	Y

EF-24-SD-93: Peirce Island Wastewater Treatment Facility

Department(s)	Public Works Department – Sewer Division
Project Location	113 Mechanic Street
Project Justification	Capital upgrade
Project Website	N/A
Planning Documents/Studies	Wastewater Pump Station Master Plan 2019 Lifespan Evaluation (ongoing)



Project Description: Funds will be used to upgrade the facility's chemical storage building. Chemical building improvements were previously value engineered from the treatment facility upgrade.

Evaluation Criteria & Prioritization		
A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	Y
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Moderate ($50,001 to $100,000)**
Personnel	N/A
Department Budget	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:

Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
Capital Outlay (GF)	0%							$0
Federal/State	0%							$0
Bond/Lease	100%	$1,500,000						$1,500,000
Other	0%							$0
Revenues	0%							$0
PPP	0%							$0
	Totals	$1,500,000	$0	$0	$0	$0	$0	$1,500,000

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

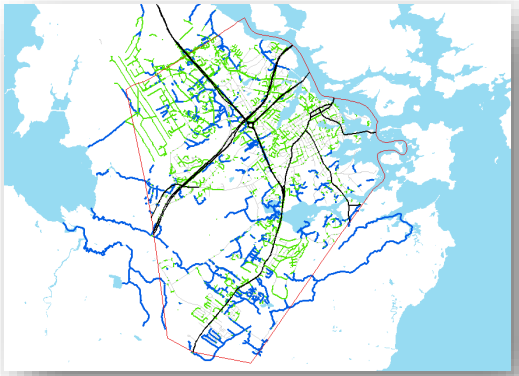
VI. Combined Funding (COM)



Projects that require more than one funding source (i.e. General Fund, Enterprise Fund)

COM-15-PW-94: Citywide Storm Drainage Improvements

Department(s)	Public Works Department
Project Location	Citywide
Project Justification	Safety and Regulatory Compliance
Project Website	Portsmouthnh.gov/publicworks/stormwater
Planning Documents/Studies	See website



Project Description: Operation and maintenance of the City's storm sewer system is regulated by the United States Environmental Protection Agency (EPA) through a municipal separate storm sewer system (MS4) permit. The City owns and maintains storm drains, catch basins, stormwater treatment systems and outfalls. Many of these structures are failing and need upgrades. The drainage system is repaired and upgraded as part of specific capital projects, roadway reconstruction and prior to annual paving. In addition to pipe work, the existing stormwater ponds and swales need to be maintained.

Funding for this work will come from the Sewer Enterprise Fund and the General Fund. FY2027 request includes $200,000 to establish and support implementation of a separate Stormwater Enterprise Fund.

Evaluation Criteria & Prioritization		
A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	Y
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Negligible (<$5,001)**
Personnel	N/A
Non-Personnel Line-Items	N/A

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

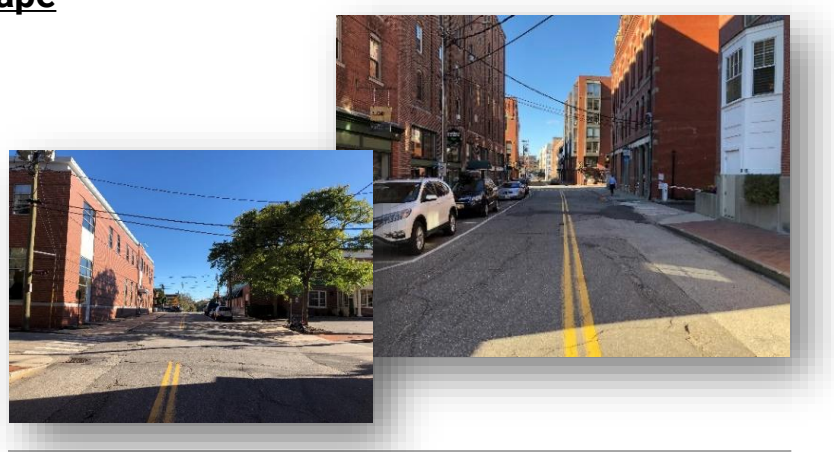
Notes of Changes in Funding Plan from FY26-31 CIP:
Funding for this work will come from the Sewer Enterprise Fund and the General Fund. Fiscal Year 2027 request includes $200,000 to establish and support implementation of a separate Stormwater Enterprise fund

COM-15-PW-94: Citywide Storm Drainage Improvements

	Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
General Fund	Capital Outlay	0%							$0
	Federal/State	0%							$0
	Bond/Lease (GF)	50%	$600,000	$500,000	$500,000	$500,000	$500,000	$500,000	$3,100,000
	Other	0%							$0
	Revenues	0%							
	PPP	0%							$0
Water	Revenues	0%							$0
	Bond/Lease (Water)	0%							$0
	PPP	0%							$0
Sewer	Revenues	0%							$0
	Bond/Lease (Sewer)	50%	$600,000	$500,000	$500,000	$500,000	$500,000	$500,000	$3,100,000
	PPP	0%							$0
	Total General Fund	55%	$600,000	$500,000	$500,000	$500,000	$500,000	$500,000	$3,100,000
	Total Water Fund	0%	$0	$0	$0	$0	$0	$0	$0
	Total Sewer Fund	45%	$600,000	$500,000	$500,000	$500,000	$500,000	$500,000	$3,100,000
	Totals		**$1,200,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$6,200,000**

COM-20-PW-95: Fleet Street Utilities Upgrade and Streetscape

Department(s)	Public Works Department/Recreation Department
Project Location	Fleet Street
Project Justification	Regulatory Compliance
Project Website	Fleet Street Reconstruction Project Page
Planning Documents/Studies	Long Term Control Plan Update 2010; CSO Supplemental Compliance Plan 2017



Project Description: The City is moving forward with a sewer separation project on Fleet Street. It is required through the City's Long Term Control Plan and Supplemental Compliance Plan. The project includes water, sewer, drainage upgrades along with full streetscape rework and other pedestrian enhancements. Funding for this work will come from the Water and Sewer Enterprise Funds and the General Fund.

Given the scope of this project, it will need to be completed in phases. Phase 1, a new drain line from the North Mill Pond, was addressed with FY24 Funding. Phase 2 will be the Vaughan Mall and upper Congress Street area. Phase 3 will be Fleet Street from Hanover Street to Court Street as well as a potential expansion of the project limits as determined during the design.

Proposed changes to the Market Square will be considered with this project.

Evaluation Criteria & Prioritization		
A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	Y
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	Y
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	Negligible (<$5,001)
Personnel	Fractional FTE
Non-Personnel Line-Items	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:
Returning project from FY26 to report Federal Funding

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

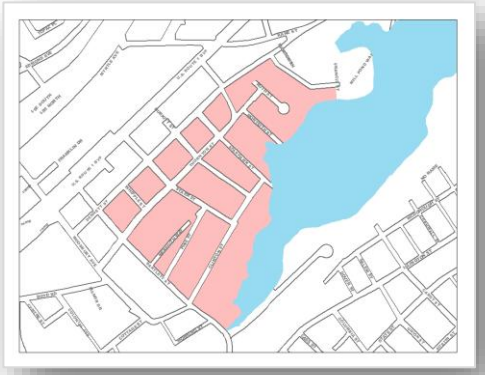
COM-20-PW-95: Fleet Street Utilities Upgrade and Streetscape

	Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
General Fund	Capital Outlay	0%							$0
	Federal/State	0%							$0
	Bond/Lease (GF)	0%							$0
	Other	0%							$0
	Revenues	0%							
	PPP	0%							$0
Water	Revenues	0%							$0
	Bond/Lease (Water)	0%							$0
	PPP	0%							$0
Sewer	Federal/State	100%	$6,000,000						$6,000,000
	Revenues	0%							$0
	Bond/Lease (Sewer)	0%							$0
	PPP	0%							$0
	Total General Fund	20%	$0	$0	$0	$0	$0	$0	$0
	Total Water Fund	0%	$0	$0	$0	$0	$0	$0	$0
	Total Sewer Fund	80%	$6,000,000	$0	$0	$0	$0	$0	$6,000,000
		Totals	**$6,000,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$6,000,000**

COM-22-PW-96: The Creek Neighborhood Reconstruction

Department(s)	Public Works Department
Project Location	Dennett Street to North Mill Pond to Bartlett Street
Project Justification	Addresses Substandard Infrastructure
Project Website	https://www.portsmouthnh.gov/publicworks/islington-creek
Planning Documents/Studies	N/A

Project Description: This project will address water, sewer, drainage, and streetscape improvements in the Creek Neighborhood. It will be implemented in phases similar to the McDonough Street area project completed in 2019. Phase one will include design and the development of the phased implementation plan.



Evaluation Criteria & Prioritization		
A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	Y

Impact on the Operating Budget	Negligible (<$5,001)
Personnel	Dependent on design
Department Budget	Moderate, depending on design

Notes of Changes in Funding Plan from FY26-31 CIP:

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	
Climate Action Plan	
Green Building Policy	

COM-22-PW-96: The Creek Neighborhood Reconstruction

	Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
General Fund	Capital Outlay	0%							$0
	Federal/State	0%							$0
	Bond/Lease (GF)	33%	$800,000		$1,000,000		$1,000,000		$2,800,000
	Other	0%							$0
	Revenues	0%							
	PPP	0%							$0
Water	Revenues	0%							$0
	Bond/Lease (Water)	33%	$800,000		$1,000,000		$1,000,000		$2,800,000
	PPP	0%							$0
Sewer	Revenues	0%							$0
	Bond/Lease (Sewer)	33%			$1,800,000		$1,000,000		$2,800,000
	PPP	0%							$0
	Total General Fund	41%	$800,000	$0	$1,000,000	$0	$1,000,000	$0	$2,800,000
	Total Water Fund	25%	$800,000	$0	$1,000,000	$0	$1,000,000	$0	$2,800,000
	Total Sewer Fund	34%	$0	$0	$1,800,000	$0	$1,000,000	$0	$2,800,000
	Totals		**$1,600,000**	**$0**	**$3,800,000**	**$0**	**$3,000,000**	**$0**	**$8,400,000**

COM-27-SD-97: Coakley Neighborhood Complete Street Restoration

Department(s)	Public Works Department
Project Location	Coakley Road
Project Justification	Degraded water, sewer, roadway, and strormwater infrastructure. Significant history of water main breaks and significant sewer line degradation.
Project Website	N/A
Planning Documents/Studies	N/A

Project Description: The Coakley Road neighborhood has experienced a significant history of water main breaks and compromised sewer lines which accept inflow and infiltration. The City intends to replace the existing utility infrastructure. In addition, the stormwater collection system will be expanded. Restoration of the roadway and curbing once the utility work is complete.



Evaluation Criteria & Prioritization		
A (needed within 0 to 3 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	Y
	Reduces Long-Term Operating Costs	Y
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Reduce (will reduce operating or personnel costs)**
Personnel	N/A
Department Budget	N/A

Notes of Changes in Funding Plan from FY26-31 CIP:
New project for FY27.

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	Y
Climate Action Plan	
Green Building Policy	

COM-27-SD-97: Coakley Neighborhood Complete Street Restoration

	Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
General Fund	Capital Outlay	1%	$50,000						$50,000
	Federal/State	0%							$0
	Bond/Lease (GF)	12%		$500,000					$500,000
	Other	0%							$0
	Revenues	0%							
	PPP	0%							$0
Water	Revenues	1%	$50,000						$50,000
	Bond/Lease (Water)	42%		$1,750,000					$1,750,000
	PPP	0%							$0
Sewer	Revenues	1%	$50,000						$50,000
	Bond/Lease (Sewer)	42%		$1,750,000					$1,750,000
	PPP	0%							$0
	Total General Fund	35%	$50,000	$500,000	$0	$0	$0	$0	$550,000
	Total Water Fund	25%	$50,000	$1,750,000	$0	$0	$0	$0	$1,800,000
	Total Sewer Fund	40%	$50,000	$1,750,000	$0	$0	$0	$0	$1,800,000
		Totals	**$150,000**	**$4,000,000**	**$0**	**$0**	**$0**	**$0**	**$4,150,000**

COM-27-SD-98: Cabot & Austin Area Sewer Separation

Department(s)	Public Works Department – Sewer Separation
Project Location	Citywide
Project Justification	Sewer separation and utility replacement
Project Website	Portsmouthnh.gov/publicworks/stormwater
Planning Documents/Studies	N/A



Project Description: The City is continuing sewer separation in the Cabot and Autin Street area. The project is planned in accordance with the City's Long Term Control Plan and Supplemental Compliance Plan along with anticipated updates in FY28. The project includes water, sewer, drainage upgrades along with full streetscape rework and other pedestrian enhancements. Funding for this work will come from the water and sewer enterprise funds and the general fund (property taxes).

Evaluation Criteria & Prioritization		
B (needed within 4 to 6 years)		
CORE FUNCTION	Responds to Federal or State Requirement	Y
	Addresses a Public Health or Safety Need	Y
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	Y
	Timing or Location Coordinate with Synergistic Project	
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	
	Responds to a Citywide Goal or Submitted Resident Request	

Impact on the Operating Budget	**Minimal ($5,001 to $50,000 per year cost)**
Personnel	N/A
Department Budget	N/A

Policies Compliance	
Percent for Art	
Cultural Plan	
Community Health Plan	
Complete Streets	Y
Climate Action Plan	
Green Building Policy	

Notes of Changes in Funding Plan from FY26-31 CIP:
New project for FY27.

COM-27-SD-98: Cabot & Austin Area Sewer Separation

	Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
General Fund	Capital Outlay	2%	$75,000						$75,000
	Federal/State	0%							$0
	Bond/Lease (GF)	31%		$1,000,000					$1,000,000
	Other	0%							$0
	Revenues	0%							
	PPP	0%							$0
Water	Revenues	2%	$75,000						$75,000
	Bond/Lease (Water)	31%		$1,000,000					$1,000,000
	PPP	0%							$0
Sewer	Revenues	2%	$75,000						$75,000
	Bond/Lease (Sewer)	31%		$1,000,000					$1,000,000
	PPP	0%							$0
	Total General Fund	48%	$75,000	$1,000,000	$0	$0	$0	$0	$1,075,000
	Total Water Fund	17%	$75,000	$1,000,000	$0	$0	$0	$0	$1,075,000
	Total Sewer Fund	34%	$75,000	$1,000,000	$0	$0	$0	$0	$1,075,000
	Totals		**$225,000**	**$3,000,000**	**$0**	**$0**	**$0**	**$0**	**$3,225,000**

COM-27-PW-101: Vaughan Mall Restoration

Department(s)	Department of Public Works
Project Location	Vaughan Mall
Project Justification	Restoration/improvements to Vaughan Mall surface features
Project Website	https://portsnh.co/fleetstreet
Planning Documents/Studies	N/A



Project Description: Monies will be used to restore/improve Vaughan Mall surface features after utility replacement and capacity expansion is completed. The City is progressing a landscape design to be completed after temporary paved stabilization is completed. This project includes improvements to walkways and surface treatments, curbing, plantings, art, lighting, and other aesthetic and functional improvements to better utilize the space for residents and visitors of Portsmouth.

Evaluation Criteria & Prioritization		
B (needed within 4 to 6 years)		
CORE FUNCTION	Responds to Federal or State Requirement	
	Addresses a Public Health or Safety Need	
	Alleviates Substandard Conditions or Deficiencies	Y
FINANCIAL BENEFIT	Eligible for Matching Funds with Limited Availability	
	Timing or Location Coordinate with Synergistic Project	Y
	Reduces Long-Term Operating Costs	
COMMUNITY PLAN OR IMPROVEMENT	Identified in Planning Document or Study	Y
	Improves Quality of or Provides Added Capacity to Existing Services	Y
	Provides Incentive for Economic Development	Y
	Responds to a Citywide Goal or Submitted Resident Request	

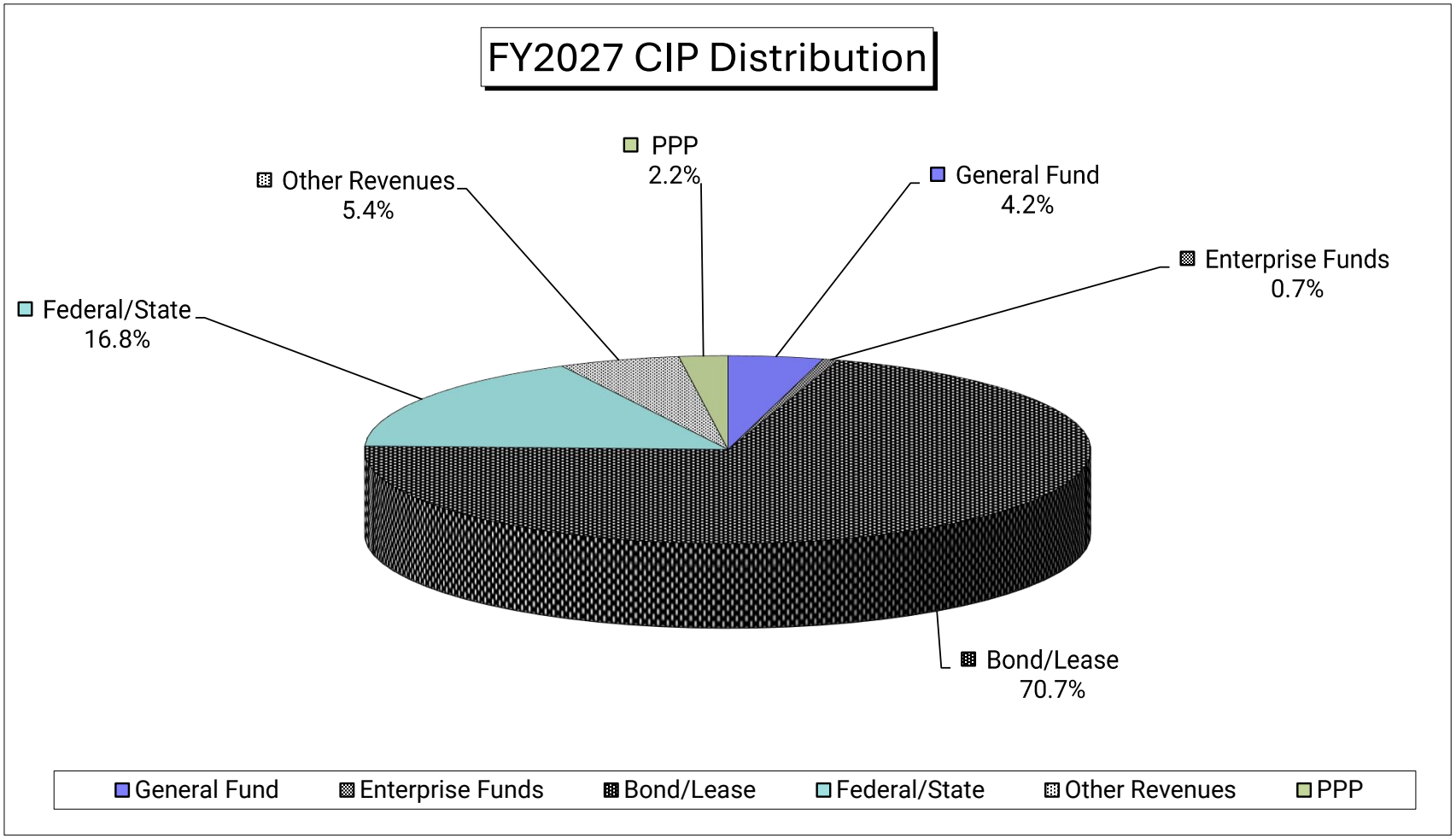
Impact on the Operating Budget	**Minimal ($5,001 to $50,000 per year cost)**
Personnel	N/A
Department Budget	Minimal additional funding depending on final restoration scope

Policies Compliance	
Percent for Art	Y
Cultural Plan	Y
Community Health Plan	
Complete Streets	Y
Climate Action Plan	
Green Building Policy	

Notes of Changes in Funding Plan from FY26-31 CIP:
New project for FY27.

COM-27-PW-101: Vaughan Mall Restoration

	Project Funding		FY27	FY28	FY29	FY30	FY31	FY32	Totals 27-32
General Fund	Capital Outlay	0%							$0
	Federal/State	0%							$0
	Bond/Lease (GF)	25%	$500,000						$500,000
	Other	0%							$0
	Revenues	0%							
	PPP	25%	$500,000						$500,000
Water	Revenues	0%							$0
	Bond/Lease (Water)	25%	$500,000						$500,000
	PPP	0%							$0
Sewer	Revenues	0%							$0
	Bond/Lease (Sewer)	25%	$500,000						$500,000
	PPP	0%							$0
	Total General Fund	59%	$1,000,000	$0	$0	$0	$0	$0	$1,000,000
	Total Water Fund	10%	$500,000	$0	$0	$0	$0	$0	$500,000
	Total Sewer Fund	31%	$500,000	$0	$0	$0	$0	$0	$500,000
	Totals		**$2,000,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$2,000,000**



	General Fund	Enterprise Funds	Bond/Lease	Federal/State	Other Revenues	PPP	Totals
Amount	$1,560,000	$250,000	$26,085,000	$6,217,334	$1,992,578	$800,000	$36,904,912
% of Total	4.2%	0.7%	70.7%	16.8%	5.4%	2.2%	

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CITY OF PORTSMOUTH
PROPOSED SCHEDULE OF FEES
FISCAL YEAR 2027

Appendix III

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The City of Portsmouth Fee Schedule is governed by City Ordinance Chapter 1 Article XVI: Adoption of Fees by Budget Resolution. This ordinance was adopted for the purpose of creating a more efficient system for the City to adopt and adjust municipal fees.

To the extent permitted by law and notwithstanding any ordinance previously adopted to the contrary, all municipal fees, whether established by ordinance or otherwise shall be adopted and may be amended by resolution during the annual budget adoption process.

Any municipal fee which is not in the final resolution adopted during the annual budget process, or any municipal fee which is determined to require a process other than adoption by annual budget resolution, shall remain at the level at which it was last validly adopted by the City.

Fee revenue in the General Fund raises approximately 2% of total General Fund Revenue.

The following are the FY 2027 Departments with recommended fee changes:

Department	Page
City Clerk	6, 8, 9
Planning & Sustainability	12, 13, 14
Fire	26, 28, 29
Public Works	31, 33
Health	41
Parking/Transportation	43, 44
Water/Sewer	48, 49, 50, 51, 52
Prescott Park	56, 57, 58, 59, 60, 61

Statistics On Local Fees Governed
by the Fee Committee and Local Ordinance:
Chapter 1, Article XVI.

GENERAL FUND

FY 2026 Budget	$149,894,940
Fees as a percentage of total General Fund Revenues:	**2%**

Local Fees, Licenses, Permits portion of Budgeted Revenues:

Department	FY 26 General Fund Budgeted Revenues From Fees
City Clerk	$33,000
Planning	$180,000
Inspection	$1,900,000
Police	$30,000
Fire	$105,000
Public Works	$185,600
Recreation	$406,000
Health	$110,000
Total Local Fees, Licenses and Permits Portion of GF	**$2,949,600**

City of Portsmouth
Fee Schedule
Finance Department

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)	Suggested FY 2027 Schedule
Non Sufficient Funds check processing fee	Pre FY 02	$30.00	$30.00	Per check	$30.00
(1) Any copy made for non-City use	Pre FY 02	$2.00	$2.00	1st copy	$2.00
(1) all subsequent pages	Pre FY 02	$0.50	$0.50	All subsequent pages	$0.50
If electronic record - Per City Council Policy					
City Council Policy #2024-02	FY 25	$1.00	$1.00	Per record	$1.00
(1) USB Drive for transfer of electronic files	FY 18	$8.00	$8.00		$8.00
(1) Note: City records subject to Right to Know requests can be viewed at City Hall or downloaded free onto personal USB drives.					
All copies made on 11 x 17 pages	Pre FY 02	$0.50	$0.50	Per copy	$0.50
Tax bills prepared for parties other than owners	Pre FY 02	$2.00	$2.00	1st copy	$2.00
Tax Card/Tax Map from laser printer	FY 04	$1.00	$1.00	Each print	$1.00
(Free to property owner)					
Standard Assessing mailing list file	Pre FY 02	$75.00	$75.00		$75.00
Assessor created export file	FY 17	$150.00	$150.00		$150.00
Tax Delinquency file	Pre FY 02	$300.00	$300.00		$300.00
DVD copies of City related events	Pre FY 02	$10.00	$10.00		$10.00

City of Portsmouth
Fee Schedule
City Clerk

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
Chapter 6: Article I Section 109C						
Licenses-Gen. Provisions						
Duties of licensee						
Change Location of Licensed Business	Pre FY 02	$1.00	$1.00	Per occurrence		$1.00
Chapter 6: Article I Section 110B						
Licenses-Gen. Provisions						
Transfer of License	Pre FY 02	$10.00	$10.00	Per occurrence		$10.00
Chapter 6: Article II Section 201						
Billiards and Bowling License	FY 14	$25.00	$25.00	Per year, per table or lane	*	$30.00
Chapter 6: Article III Section 302						
Model Slot Car Racing License	Pre FY 02	$25.00	$25.00	Per year		$25.00
Chapter 6: Article IV Section 403C						
Coin Operated Amusement Devices License	FY 03	$75.00	$75.00	For each of the first 30 machines, per year	*	$100.00
	FY 03	$10.00	$10.00	For each machine over 30, per year	*	$15.00
Chapter 6: Article V Section 502						
Boxing and Wrestling License	Pre FY 02	$10.00	$10.00	Each day	*	$15.00
Chapter 6: Article VI Section 602						
Dancing License	Pre FY 02	$10.00	$10.00	Per dance		$10.00

City of Portsmouth
Fee Schedule
City Clerk

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)	Suggested FY 2027 Schedule
Chapter 6: Article IX Section 901C12					
Circus License					
Amusement Devices	Pre FY 02	$30.00	$30.00	Per day	$30.00
Carnivals (For Operation)	Pre FY 02	$125.00	$125.00	Per day	$125.00
Including Each Amusement Device	Pre FY 02	$30.00	$30.00	Per day	$30.00
Circus (For Operation)	Pre FY 02	$125.00	$125.00	Per day	$125.00
Including Each Amusement Device	Pre FY 02	$30.00	$30.00	Per day	$30.00
Fairs (For Operation)	Pre FY 02	$10.00	$10.00	Per day	$10.00
Including Each Amusement Device	Pre FY 02	$5.00	$5.00	Per day	$5.00
Temporary Structures	Pre FY 02	$10.00	$10.00	Per day	$10.00
Chapter 6: Article IX Section 902					
Total fee for Circus license shall not be less than	Pre FY 02	$75.00	$75.00	Per day	$75.00
Chapter 6: Article I Section 6.107					
Theatricals, Parades, Open Air Meetings License	Pre FY 02	$300.00	$300.00	Not to exceed per day	$300.00
License to exhibit in any hall	Pre FY 02	$50.00	$50.00	Not to exceed per day	$50.00

City of Portsmouth
Fee Schedule
City Clerk

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
Chapter 6: Article XIII Section 1316						
Hawkers and Peddlers License	Pre FY 02	$250.00	$250.00	Per year	*	$275.00
Chapter 6: Article XIV Section 1402						
Pawn Brokers License	FY 14	$50.00	$50.00	Per year	*	$65.00
Chapter 6: Article XV Section 1502						
Roller Skating Rinks License	Pre FY 02	$50.00	$50.00	Per year		$50.00
Chapter 6: Article XVI Section 1604						
Magazine Subscription Solicitors License	FY 06	$50.00	$50.00	Per year		$50.00
Chapter 6: Article I Section 6.103 D						
Sidewalk Obstructions						
Restaurant tables and benches	FY 18	$75.00	$75.00	Each obstruction		$75.00
If open to the public no fee will be charged per City Council vote 03/03/25						
Chapter 6: Article I Section 6.103 D						
Restaurant chairs	FY 18	$10.00	$10.00	Each restaurant chair		$10.00
If open to the public no fee will be charged per City Council vote 03/03/25						

City of Portsmouth
Fee Schedule
City Clerk

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
Chapter 6: Article I Section 6.103 C and F						
A-frame signs, mannequins, racks, etc.	FY 18	$75.00	$75.00	Each obstruction	*	$100.00
Ward checklist	FY 18	$75.00	$75.00	Per set	*	$125.00
Ward checklist for individual wards	FY 18	$25.00	$25.00			$25.00
Event permit (fairs, parades etc. not governed by ordinance)	FY 18	$50.00	$50.00		*	$75.00
Voter certification	FY 05	$5.00	$5.00		*	$10.00
Articles of agreement filing	Pre FY 02	$5.00	$5.00		*	$25.00
Restricted Property Listing	FY 12	$15.00	$15.00	Per form		$15.00

City Clerk
Revenues from fees

	Actual FY 22	Actual FY 23	Actual FY 24	Actual FY 25	Budget FY 26
Other Fees	**$16,760**	**$14,045**	**$13,382**	**$14,356**	**$13,000**
Other Licenses	**$13,755**	**$15,840**	**$17,550**	**$6,230**	**$20,000**
Total City Clerk Revenue from Fees	**$30,515**	**$29,885**	**$30,932**	**$20,586**	**$33,000**

License	FY 22 Issued	FY 23 Issued	FY 24 Issued	FY 22 Revenue	FY 23 Revenue	FY 24 Revenue
Change Location of Licensed Business	0	0	0	$0	$0	$0
Licenses-Gen. Provisions-Transfer	0	0	0	$0	$0	$0
Billiards and Bowling	5	18	56	$1,175	$1,450	$1,400
Model Slot Car Racing	0	0	0	$0	$0	$0
Coin Operated Amusement Devices	7	45	92	$3,650	$5,740	$5,665
Boxing and Wrestling	0	0	0	$0	$0	$0
Dancing	0	0	0	$0	$0	$0
Circus						
Amusement Devices	0	0	N/A	$0	$0	N/A
Carnivals (For Operation)	0	0	0	$0	$0	$0
Including Each Amusement Device	0	0	N/A	$0	$0	N/A
Fairs (For Operation)	0	0	0	$0	$0	$0
Including Each Amusement Device	0	0	N/A	$0	$0	N/A
Temporary Structures	0	0	0	$0	$0	$0
Theatricals, Parades, open Air Meetings	0	0	0	$0	$0	$0
Hawkers and Peddlers	4	2	3	$1,000	$500	$750
Pawn Brokers	2	3	2	$100	$0	$100
Roller Skating Rinks	0	0	0	$0	$0	$0
Magazine Subscription Solicitors	0	0	0	$0	$0	$0
Sidewalk Obstructions				$0	$7,985	$5,030
Obstruction (including Restaurant Table)	26	40	49	$1,950	$0	$3,675
Other						
Notarization	244	223	209	$1,220	$1,115	$1,045
Tag day, permits	4	6		$80	$120	$160
Ward checklist	0	0		$0	$1,819	$2,249
Ward checklist for individual wards	0	0		$0	$0	$0
Event permit	29	23	36	$1,450	$1,150	$1,800
Voter certification	7	7	13	$35	$35	$65
Articles of agreement filing	1	2	2	$5	$10	$10
Restricted Property Listing	0	0	0	$0	$0	$0

City of Portsmouth
Fee Schedule
Planning & Sustainability Department

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)	Suggested FY 2027 Schedule
PLANNING BOARD					
Recording					
Mylar Recording	FY 24	$150.00	$150.00		$150.00
Deed Recording	FY 24	$100.00	$100.00		$100.00
Preapplication review (site plan or subdivision)					
Preliminary conceptual consultation	FY 18	$200.00	$200.00		$200.00
Design Review	FY 18	$500.00	$500.00		$500.00
SUBDIVISIONS					
Subdivision application (residential)	FY 24	$600.00	$600.00		$600.00
Plus Per Lot	FY 25	$250.00	$250.00		$250.00
Subdivision application (non-residential)	FY 24	$800.00	$800.00		$800.00
Plus Per Lot	FY 25	$350.00	$350.00		$350.00
Subdivision Amendment					
Administrative Approval	FY 21	$200.00	$200.00		$200.00
TAC or Planning Board Approval	FY 21	$500.00	$500.00		$500.00
Lot Line Revision/Verification	FY 14	$250.00	$250.00		$250.00
Lot Line Revision Amendment					
Administrative Approval	FY 24	$200.00	$200.00		$200.00
TAC or Planning Board Approval	FY 24	$250.00	$250.00		$250.00

City of Portsmouth
Fee Schedule
Planning & Sustainability Department

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
MISCELLANEOUS						
Voluntary Lot Consolidation (Merger) - no subdivision	FY 10	$175.00	$175.00			$175.00
Conditional Use Permit (wetland)*						
Area of disturbance in wetland or wetland buffer:						
-up to 250 sq ft	FY 25	$150.00	$150.00			$150.00
-up to 1,000 sq ft	FY 15	$500.00	$500.00		*	$700.00
-greater than 1,000 sq ft	FY 23	$1,300.00	$1,300.00			$1,300.00
*After work has been done, fee is two times original						
Conditional Use Permit (non-wetland)	FY 24	$500.00	$500.00			$500.00
(e.g. Flexible Development, Drive-Through Facilities)						
Chapter 6: Article XVII Section 6.1703						
(Ordinance adopted at the February 20, 2024 City Council Meeting)						
Outdoor Dining Encumbrance Permit	FY 24	$5.00	$5.00	Per sq. ft. - 6 month season - no proration		$5.00
	FY 24	$750.00	$750.00	Minimum fee		$750.00
BOARD OF ADJUSTMENT						
Minimum Application Fee (if not listed below)	FY 27	N/A	N/A		*	$200.00
Residential application 1-2 dwelling units	FY 24	$200.00	$200.00			$200.00
3-4 dwelling units	FY 24	$300.00	$300.00			$300.00
For each unit over 4	FY 25	$150.00	$150.00			$150.00
Total application fee shall not exceed (cap)	FY 15	$3,000.00	$3,000.00		*	$4,000.00
Residential application-accessory structure under 500 sq ft.	FY 25	$100.00	$100.00			$100.00

City of Portsmouth
Fee Schedule
Planning & Sustainability Department

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
Residential application-accessory structure over 500 sq ft.	FY 26	N/A	$150.00			$150.00
Non-residential applications	FY 24	$400.00	$400.00			$400.00
In Addition:						
Per $1,000 of valuation of new construction	Pre FY 02	$5.00	$5.00		*	$10.00
Total application fee shall not exceed (cap)	FY 25	$4,000.00	$4,000.00		*	$8,000.00
Sign variance	FY 25	$300.00	$300.00			$300.00
Appeal of administrative decision	FY 25	$100.00	$100.00			$100.00
Re-Hearing	FY 25	$200.00	$200.00			$200.00
SITE PLAN REVIEW						
All developments	FY 24	$600.00	$600.00			$600.00
In Addition:						
Per $1,000 of site costs	Pre FY 02	$5.00	$5.00	Per $1,000 of site costs	*	$10.00
And per 1,000 square feet of site development area	FY 15	$10.00	$10.00	And per 1,000 sq. ft. of site development area		$10.00
Total application fee shall not exceed (cap)	FY 24	$20,000.00	$20,000.00			$20,000.00
Site plan amendment						
Administrative approval	FY 24	$400.00	$400.00			$400.00
Administrative approval after work has been done	FY 25	$600.00	$600.00			$600.00
TAC or Planning Board approval	FY 17	$800.00	$800.00			$800.00

City of Portsmouth
Fee Schedule
Planning & Sustainability Department

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
HISTORIC DISTRICT						
Residential applications						
Work Session (prior to application for approval)	FY 25	$250.00	$250.00	Per work session		$250.00
Residential applications 1 dwelling unit	FY 25	$150.00	$150.00			$150.00
2 dwelling units	FY 25	$150.00	$150.00		*	$200.00
3 dwelling units	FY 15	$250.00	$250.00			$250.00
For each unit over 3	FY 15	$100.00	$100.00		*	$150.00
Total application fee shall not exceed (cap)	FY 25	$5,000.00	$5,000.00			$5,000.00
Accessory structure, mechanical equipment replacement of doors/windows only	FY 25	$150.00	$150.00			$150.00
Non-residential applications	FY 15	$500.00	$500.00			$500.00
In Addition:						
Per $1,000 of valuation of new construction	Pre FY 02	$5.00	$5.00		*	$10.00
Total application fee shall not exceed (cap)	FY 25	$5,500.00	$5,500.00		*	$11,000.00
Non-residential applications-accessory structure, mechanical equipment or replacement of doors/windows only	FY 25	$150.00	$150.00			$150.00
Amendment to Certificate of Approval						
Administrative approval	FY 25	$150.00	$150.00			$150.00
Administrative approval after work has been done	FY 17	$500.00	$500.00			$500.00
Commission approval	FY 17	$800.00	$800.00			$800.00
Abutter notification (flat fee per notification)	FY 26	N/A	$10.00			$10.00
HDC (historic district commission) sign review	FY 15	$100.00	$100.00		*	$200.00

During FY25 the Council approved a recommendation by the Housing committee to establish a Payment in Lieu schedule as required in the Gateway Neighborhood Overlay District ordinance. The schedule will be reviewed every two years by the Fee Schedule Study Committee or City Council. Proceeds paid will go to the City's Housing Trust Fund for the purpose of creating and preserving below market rate housing in Portsmouth.

PLANNING & SUSTAINABILITY DEPARTMENT
Revenues from fees

	Actual FY 22	Actual FY 23	Actual FY 24	Actual FY 25	Budget FY 26
Planning Board	$159,288	$153,176	$107,395	$129,401	$100,000
Board of Adjustments	$47,412	$35,500	$41,101	$48,642	$45,000
Site Review	$5,741	$16,052	$27,142	$25,750	$35,000
Total Planning Department	$212,441	$204,727	$175,637	$203,793	$180,000

The Planning & Sustainability Department reported the following application numbers:

	FY 22	FY 23	FY 24	FY 25
Site Plan Review	13	14	22	11
Subdivision/Lot Line revisions	13	10	12	8
Wetland Conditional Use	17	18	21	14
Non-Wetland Conditional Use	13	16	15	12
HDC	159	172	186	178
Preliminary Conceptual Consultation	9	2	5	8
Design Review	4	0	5	8
Board of Adjustment	88	95	91	75

City of Portsmouth
Fee Schedule
Inspection Department

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)	Suggested FY 2027 Schedule
Chapter 6: Article I Section 6.104 A					
Street Obstructions (thirty working days or less)					
Please see Public Works for more than 30 working days fee					
Initial	FY 11	$50.00	$50.00		$50.00
BUILDING PERMIT FEES (Pursuant to RSA 155-A, state building code):					
Note: All Construction Permit Fees rounded up to the nearest $5.00					
Minimum Fee-Residential	FY 24	$75.00	$75.00		$75.00
Special Inspection Fee (Residential and Commercial)	FY 07	$60.00	$60.00	Per hour	$60.00
Emergency Inspection Fee (Residential and Commercial)	FY 07	$60.00	$60.00	Per hour	$60.00
Minimum Fee-Commercial	FY 24	$150.00	$150.00		$150.00
Demolition Permits (Residential and Commercial)	FY 24	$75.00	$75.00	For structures up to 2,000 sq. ft. floor area	$75.00
	FY 04	$10.00	$10.00	Per $1,000 of demolition cost for structures over 2,000 sq. ft.	$10.00
New Construction, Renovation/Remodel and Additions					
Residential Rates	FY 24	$8.00	$8.00	Per $1,000 of renovation cost	$8.00
Commercial Rates	FY 24	$11.00	$11.00	Per $1,000 of renovation cost	$11.00
Sign Permits-Minimum Fee	FY 04	$50.00	$50.00		$50.00
Special Event Sign	FY 07	$35.00	$35.00	Per single event	$35.00
Fee per sq. ft. of sign area (Permanent or Temporary)	FY 04	$1.00	$1.00		$1.00
Reinspection Fee (Residential and Commercial)	FY 07	$100.00	$100.00	Per reinspection	$100.00

City of Portsmouth
Fee Schedule
Inspection Department

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)	Suggested FY 2027 Schedule
Fee for Nonpermitted Work (Residential and Commercial)					
Any person who is found to have demolished, constructed, altered, removed, or changed the use of a building or structure without the benefit of a building, electrical, plumbing, mechanical, or change in use permit shall, upon issuance of said permit(s), be assessed a charge of (1) **200%** of regular permit fee or (2) **$300.00** whichever is greater. If the regular permit fee is over (3) **$300.00**, the permit fee shall be the regular fee plus (4) **$300.00.**					
	FY 04	(1) 200%	(1) 200%		200%
	FY 07	(2) $300	(2) $300		$300.00
	FY 07	(3) $300	(3) $300		$300.00
	FY 07	(4) $300	(4) $300		$300.00
Fee for Certificate of Use and Occupancy	FY 07	$100.00	$100.00		$100.00
Outside Plan Review Services (adjustment to permit) (for all applicable building permits meaning building, electric, plumbing, mechanical or fire protection permits)	FY 14	-20%	-20%		-20%

ELECTRICAL FEES:

Plan Review Fee (Residential and Commercial)	FY 24	$75.00	$75.00		$75.00
Special Inspection Fee (Residential and Commercial)	FY 07	$60.00	$60.00	Per hour	$60.00
Emergency Inspection Fee (Residential and Commercial)	FY 07	$60.00	$60.00	Per hour	$60.00
Reinspection fees (Residential and Commercial)	FY 07	$100.00	$100.00	Each additional inspection after the second rejection for the same item(s)	$100.00
Minimum Residential Electric Permit Fee	FY 24	$75.00	$75.00		$75.00
Residential-Service Equipment					
Single Phase	FY 18	$50.00	$50.00	Up to & including 100 Amps.	$50.00
Single Phase	FY 18	$75.00	$75.00	101 to 200 Amps.	$75.00
Single Phase	FY 18	$150.00	$150.00	201 to 400 Amps.	$150.00

City of Portsmouth
Fee Schedule
Inspection Department

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)	Suggested FY 2027 Schedule
Residential Lighting Fixtures, Power Utilization					
Equipment & Outlets	FY 04	$1.00	$1.00	Each device	$1.00
Residential Pad Mounted Generators:					
12 KW or less	FY 12	$75.00	$75.00		$75.00
13 KW to 20 KW	FY 12	$125.00	$125.00		$125.00
21 KW and above	FY 12	$175.00	$175.00		$175.00
Manual Gen. set transfer	FY 12	$10.00	$10.00		$10.00
Automatic Gen. set transfer	FY 12	$25.00	$25.00		$25.00
Commercial Electrical					
All fees shall be rounded up to the nearest $5.00 with a minimum fee of $100 (Commercial)	FY 24	$100.00	$100.00		$100.00
Commercial-Contract Cost Fee Method					
First $5000.00 of electrical construction cost from $0.01 to $5,000.00	FY 04	$25.00	$25.00	Rate per thousand dollars of contract cost	$25.00
Next $5000.00 of electrical construction cost from $5,000.01 to $10,000.00	FY 04	$20.00	$20.00	Rate per thousand dollars of contract cost	$20.00
Next $5000.00 of electrical construction cost from $10,000.01 to $15,000.00	FY 04	$15.00	$15.00	Rate per thousand dollars of contract cost	$15.00
Each $1000.00 of electrical construction cost from $15,000.01 & over	FY 07	$10.00	$10.00	Rate per thousand dollars of contract cost	$10.00

Reinspection fees (residential and commercial)

If, upon being called for any inspection, the work is not in compliance with this Code, verbal notice will be given as to the deficiencies and such deficiencies shall be noted on the code official's report. The permit holder shall be responsible for correcting the item(s) and for notifying the code official to reinspect said deficiencies. If when called to reinspect these deficiencies, all is correct, no further action will be taken. However, if during the first reinspection, the work in question has not been corrected, there will be a **$100.00** reinspection fee assessed, which must be paid at the Inspection Office before a third inspection will be made. For each subsequent reinspection of the same deficiency or deficiencies, a like procedure and fee shall be assessed.

	FY 07	$100.00	$100.00		$100.00

City of Portsmouth
Fee Schedule
Inspection Department

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)	Suggested FY 2027 Schedule
Chapter 14: Section 102A E					
Housing Code					
Certificate of Occupancy	FY24	$35.00	$35.00	Per dwelling unit (good for 3 years)	$35.00
	FY 24	$100.00	$100.00	Minimum fee	$100.00

PLUMBING/MECHANICAL PERMIT FEES:

Residential rate:					
Fee per fixture (plumbing or gas)	Pre FY 02	$5.00	$5.00	Each	$5.00
Water distribution piping (per dwelling)	FY 07	$30.00	$30.00	Each	$30.00
Waste and vent piping (per dwelling)	FY 07	$30.00	$30.00	Each	$30.00
Septic System (per dwelling)	FY 07	$30.00	$30.00	Each	$30.00
Gas distribution piping (per gas meter)	FY 07	$30.00	$30.00	Each	$30.00
Heating & Cooling Equipment: (Boiler, Furnace, Airhandlers, Unit Heaters, Condenser, Gas Logs, Fireplace Inserts, Solid Fuel Stoves, etc…)	FY 10	$20.00	$20.00	Per mechanical equipment	$20.00
Gas Appliance: (Cloths Dryers, Range/Oven Water Heater, etc….)	FY 10	$5.00	$5.00	Per gas appliance	$5.00
Air Distribution System	FY 10	$5.00	$5.00	Per register	$5.00
Minimum Permit Fee	FY 24	$75.00	$75.00		$75.00

City of Portsmouth
Fee Schedule
Inspection Department

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)	Suggested FY 2027 Schedule
Commercial rate:					
Required Plan Review Fee	FY 04	$50.00	$50.00	Plumbing	$50.00
(Per contractor and for each revision of plans)	FY 04	$50.00	$50.00	Mechanical	$50.00
Minimum Permit Fee	FY 24	$100.00	$100.00		$100.00
Commercial-Contract Cost Fee Method					
First $5000.00 of plumbing/Mechanical construction cost from $0.01 to $5,000.00	FY 07	$25.00	$25.00	Rate per thousand dollars of contract cost	$25.00
Next $5000.00 of plumbing/electrical construction cost from $5,000.01 to $10,000.00	FY 07	$20.00	$20.00	Rate per thousand dollars of contract cost	$20.00
Next $5000.00 of plumbing/electrical construction cost from $10,000.01 to $15,000.00	FY 07	$15.00	$15.00	Rate per thousand dollars of contract cost	$15.00
Each $1000.00 of plumbing/electrical construction cost from $15,000.01 & over	FY 07	$10.00	$10.00	Rate per thousand dollars of contract cost	$10.00
Commercial Range & Duct Extinguishing System:					
Base Permit Fee (Per System):	FY 06	$150.00	$150.00		$150.00
At time of first inspection, if system(s) are not ready for testing within 1/2 hour from time of Inspectors arrival, or if system fails the inspection, a reinspection shall be scheduled after paying a $150 fee. This procedure and fee shall be repeated for each failed inspection or incomplete system visit.					
	FY 13	$300.00	$300.00		$300.00
Special Inspection Fee	FY 07	$60.00	$60.00	Per hour	$60.00
Emergency Inspection Fee	FY 07	$60.00	$60.00	Per hour	$60.00
Reinspection Fee	FY 07	$100.00	$100.00		$100.00

City of Portsmouth
Fee Schedule
Inspection Department

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)	Suggested FY 2027 Schedule
Work Commencing Before Permit Issuance					
Any person who is found to have done plumbing work without the proper permits shall, upon issuance of said permit(s), be assessed a charge of (1) **200%** of the regular permit fee or (2) **$300.00** whichever is greater. If the regular permit fee is over (3) $3**00.00**, the permit fee shall be the regular fee plus (4) $3**00.00**					
	FY 04	(1) 200%	(1) 200%		200%
	FY 07	(2) $300	(2) $300		$300.00
	FY 07	(3) $300	(3) $300		$300.00
	FY 07	(4) $300	(4) $300		$300.00
Commencing work before permit issuance					
Any person who is found to have done mechanical work without the proper permits shall, upon issuance of said permit(s), be assessed a charge of (1) **200%** of the regular permit fee or(2) **$300.00** whichever is greater. If the regular permit fee is over (3) **$300.00**, the permit fee shall be the regular fee plus (4) **$300.00.**					
	FY 04	(1) 200%	(1) 200%		200%
	FY 07	(2) $300	(2) $300		$300.00
	FY 07	(3) $300	(3) $300		$300.00
	FY 07	(4) $300	(4) $300		$300.00

INSPECTION DEPARTMENT
Revenues from fees

	Actual FY 22	Actual FY 23	Actual FY 24	Actual FY 25	Budget FY 26
Total Inspection Department	$1,270,718	$1,428,857	$2,557,207	$3,563,752	$1,900,000

	FY 22	FY 23	FY 24	FY 25
Permits				
Residential	2041	2045	2373	2145
Commercial	1055	1056	959	1299
Value	$144,822,449	$171,553,531	$256,979,823	$496,430,207
Inspections	7087	11051	12654	12206

City of Portsmouth
Fee Schedule
Police Department

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)	Suggested FY 2027 Schedule
Chapter 5: Article VIII Section 802					
Alarm Systems Service Charge					
Police-Unfounded Emergency calls	Pre FY 02	No Charge	No Charge	0-3 occurrences per calendar year	No charge
Police-Unfounded Emergency calls	FY 08	$75.00	$75.00	4th occurrence per calendar year	$75.00
Police-Unfounded Emergency calls	FY 08	$75.00	$75.00	5th occurrence per calendar year	$75.00
Police-Unfounded Emergency calls	FY 08	$75.00	$75.00	6th occurrence per calendar year	$75.00
Police-Unfounded Emergency calls	FY 08	$100.00	$100.00	7th occurrence per calendar year	$100.00
Police-Unfounded Emergency calls	FY 10	$150.00	$150.00	8th occurrence per calendar year	$150.00
Police-Unfounded Emergency calls	FY 10	$200.00	$200.00	9th occurrence per calendar year	$200.00
Police-Unfounded Emergency calls	FY 08	$300.00	$300.00	10th-15th occurrences per calendar year	$300.00
Police-Unfounded Emergency calls	FY 09	$400.00	$400.00	16th-20th occurrences per calendar year	$400.00
Police-Unfounded Emergency calls	FY 10	$500.00	$500.00	21th-25th occurrences per calendar year	$500.00
Police-Unfounded Emergency calls	FY 10	$1,000.00	$1,000.00	Each occurrences 26 or over per calendar year	$1,000.00
Chapter 7: Article V Section 504					
Bicycles license	Pre FY 02	No Charge	No Charge		No charge
U-Visa research	FY 13	$150.00	$150.00		$150.00
Records Fees					
Motor Vehicle Accident Reports**	Pre FY 02	$15.00	$15.00	For insurance companies only	$15.00
Incident Reports**	Pre FY 02	$15.00	$15.00	.25 per page, insurance and attorneys only	$15.00
Arrest Reports**	Pre FY 02	$15.00	$15.00	.25 per page, insurance and attorneys only	$15.00

City of Portsmouth
Fee Schedule
Police Department

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)	Suggested FY 2027 Schedule
Computer Aided Dispatch Logs**	Pre FY 02	$15.00	$15.00	.25 per page	$15.00
Photograph Copies					
Photos**	Pre FY 02	$15.00	$15.00	USB, Digital, B&W printed	$15.00
Printed Color Photos**	Pre FY 02	$20.00	$20.00		$20.00
Special Reports**	Pre FY 02	$40.00	$40.00	Per hour	$40.00
Pistol Permit (new or renewal)**	Pre FY 02	$10.00	$10.00		$10.00
Over age 62 or police officer**	Pre FY 02	No Charge	No Charge		No charge

**Fees listed for the 1st time on the annual fee schedule and previously had been maintained on a separate document by the Police Department. Fees added to this schedule to enhance documentation and completeness.

POLICE DEPARTMENT
Revenues from fees

	Actual FY 22	Actual FY 23	Actual FY 24	Actual FY 25	Budget FY 26
Police Alarms	$37,025	$40,375	$25,725	$33,475	$30,000

Alarm Systems Service Charge
Police-Unfounded Emergency calls

	FY 22	FY 23	FY 24	FY 25
0-3 Occurrences per calendar year	601	542	483	481
4th Occurrence per calendar year	79	61	60	55
5th Occurrence per calendar year	58	45	44	30
6th Occurrence per calendar year	39	33	29	26
7th Occurrence per calendar year	21	19	21	18
8th Occurrence per calendar year	15	18	14	15
9th Occurrence per calendar year	10	16	11	15
10th-15th Occurrences per calendar year	35	45	47	24
16th-20th Occurrences per calendar year	14	10	11	5
21th-25th Occurrences per calendar year	5	1	4	0
Each Occurrences 26 or over per calendar year	3	0	0	0
Total Calls	880	790	724	669

City of Portsmouth
Fee Schedule
Fire Department

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule		* (Indicates change from current fee)	Suggested FY 2027 Schedule
Chapter 5: Article IX Section F403.2						
Copy of incident report	Pre FY 02	$10.00	$10.00			$10.00
Environmental Reports and Research	FY 06	$25.00	$25.00			$25.00

INSPECTION FEES

PLACE OF ASSEMBLY

An occupancy used for a gathering of 50 or more persons for deliberation, worship, entertainment, eating, drinking, amusement, awaiting transportation, or similar uses; or used as a special amusement building, regardless of occupant load.

Establishments with an occupancy of less than 50 persons with an on-premise liquor license are required by the State Liquor Commission to have a valid Permit to Operate a Place of Assembly.

Full Place of Assembly inspections are performed annually in conjunction with the issuance of the Permit to Operate a Place of Assembly.

Occupancy Less than 50	FY 20	$50.00	$50.00	Annually		$50.00
Occupancy 51 to 100	FY 20	$100.00	$100.00	Annually		$100.00
Occupancy 101 to 300	FY 20	$200.00	$200.00	Annually		$200.00
Occupancy 301 to 500	FY 20	$300.00	$300.00	Annually		$300.00
Occupancy 501 to 1000	FY 20	$500.00	$500.00	Annually		$500.00
Occupancy 1001 and above	FY 27	N/A	N/A	Annually	*	$750.00

City of Portsmouth
Fee Schedule
Fire Department

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)	Suggested FY 2027 Schedule
DAYCARE					
An occupancy in which four or more clients receive care, maintenance, and supervision, by other than their relatives or legal guardians, for less than 24 hours per day. Excludes Family Daycares.					
Daycare Center:					
(12 plus or 5 plus under 2 years old)	FY 20	$100.00	$100.00	Every 3 years in conjunction with State licensing	$100.00
APARTMENTS					
A building or portion thereof containing three or more dwelling units with independent cooking and bathroom facilities.					
APARTMENT BUILDING	FY 20	$100.00	$100.00	Every three years	$100.00
Per dwelling unit	FY 20	$10.00	$10.00	Every three years	$10.00
HOTEL					
A building or groups of buildings under the same management in which there are sleeping accommodations for more than 16 persons and primarily used by transients for lodging with or without meals					
HOTEL	FY 20	$100.00	$100.00	Annually	$100.00
Per room	FY 20	$2.50	$2.50	Annually	$2.50
ROOMING HOUSE					
Buildings that provide sleeping accommodations for 16 or fewer persons on either a transient or permanent basis, with or without meals, but without separate cooking facilities for individual occupants; excluding one- and two- family homes					
Rooming house	FY 20	$100.00	$100.00	Annually	$100.00

City of Portsmouth
Fee Schedule
Fire Department

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
EDUCATIONAL						
Buildings used for educational purposes through the twelfth grade by six or more persons for 4 or more hours per day or more than 12 hours per week						
Educational	FY 20	$100.00	$100.00	Annually		$100.00
STATE REQUIRED DWELLING UNIT						
Residential Placements, Foster Care, Adoptions, Family Daycares						
State Required Dwelling Unit	FY 20	$30.00	$30.00	Every 3 years in conjunction with State licensing	*	$0.00
HEALTH FACILITIES						
Inspections required for the licensing of healthcare facilities by NH DHHS						
Health Facilities	FY 20	$100.00	$100.00	Inspections related to State licensing		$100.00
Per bed	FY 20	$2.50	$2.50			$2.50
RE-INSPECTION						
Fire Alarm and Sprinkler Suppression System, Place of Assembly, Daycare, Apartment Building, Hotel, Rooming House, Educational, State Required Dwelling Unit, and Health Facilities.						
First Occurrence	FY 20	$300.00	$300.00			$300.00
Second Occurrence	FY 20	$400.00	$400.00			$400.00
Third and Additional Occurrences	FY 20	$500.00	$500.00			$500.00

City of Portsmouth
Fee Schedule
Fire Department

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
Fire Sprinkler Systems	FY 20	$50.00	$50.00	Per application		$50.00
	FY 20	$0.05	$0.05	Per sq. ft. of protected area		$0.05
Fire Alarm Systems:	FY 20	$50.00	$50.00	Per application		$50.00
	FY 20	$0.05	$0.05	Per sq. ft. of protected area		$0.05
Hot Work Permit-1 day	FY 22	$50.00	$50.00			$50.00
Hot Work Permit-per month	FY 23	$100.00	$100.00			$100.00
Hot Work Permit-per year	FY 23	$500.00	$500.00			$500.00
Chapter 5: Article VIII Section 802						
Alarm Systems Service Charge						
Fire-Unfounded Emergency calls	FY 20	$300.00	$300.00	Malicious		$300.00
Fire-Unfounded Emergency calls	FY 20	No Charge	No Charge	0-3 occurrences per calendar year		No charge
Fire-Unfounded Emergency calls	FY 20	$200.00	$200.00	4th occurrence per calendar year	*	$300.00
Fire-Unfounded Emergency calls	FY 20	$200.00	$200.00	5th occurrence per calendar year	*	$400.00
Fire-Unfounded Emergency calls	FY 20	$200.00	$200.00	6th occurrence per calendar year	*	$500.00
Fire-Unfounded Emergency calls	FY 20	$300.00	$300.00	Each occurrence 7 or over per calendar year	*	$500.00

FIRE DEPARTMENT
Revenues from fees

	Actual FY 22	Actual FY 23	Actual FY 24	Actual FY 25	Budget FY 26
Fire Inspections	$103,848	$94,831	$120,786	$157,864	$105,000
Total Fire Department	$103,848	$94,831	$120,786	$157,864	$105,000

City of Portsmouth
Fee Schedule
Public Works

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
Memorial Bridge Lighting Request	FY 23	$75.00	$75.00	Application/permit fee		$75.00
(Available to Non-Profits only)						
Encumbrance Fees						
A. Short-term Encumbrances (Redefined during FY 27 in accordance with City policy)						
In accordance with Chapter 6, License and Encumbrances, Article 1: Encumbrance Permits and License for Use of Public Property						
1. Section 6.104A Encumbrance first 30-days	FY 19	$50.00	$50.00		*	$150.00
2. Section 6.104B Encumbrance (31-60 days)		N/A	N/A		*	$300.00
3. Encumbrance (61-90 days) fee determined on a case-by-case basis		N/A	N/A	Not less than	*	$300.00
(Metered parking spaces have their own fee. Please see Parking Fees-Temporary Meter Parking Space Permit)						
B. Long-Term Encumbrance						
Licensed by City Council						
1. Any City land that includes unmetered parking spaces, travel ways, loading zones and sidewalks						
	FY 19	$0.05	$0.05	Per sq. ft. per day	*	$0.10
(Metered parking spaces have their own fee. Please see Parking Fees-Temporary Meter Parking Space Permit)						
Memorial Bench Perpetual Care Fee	FY 27	N/A	N/A		*	$250.00
Blasting Permit	FY 26	$370.00	$400.00			$400.00
New Driveway Permit	FY 25	$75.00	$75.00			$75.00

City of Portsmouth
Fee Schedule
Public Works

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)	Suggested FY 2027 Schedule
Excavation Permit	FY 26	$275.00	$300.00	1st 100 sq. ft.	$300.00
	FY 26	$550.00	$600.00	Expedited permit (within 3 business days)	$600.00
	FY 23	$500.00	$500.00	Refundable deposit	$500.00
	FY 21	$150.00	$150.00	Each additional 100 sq. ft.	$150.00
Flagging Permit	FY 23	$50.00	$50.00		$50.00
	FY 23	$75.00	$75.00	Expedited permit (within 3 business days)	$75.00
Cracksealing Fee	FY 26	$390.00	$500.00	Deposit amount	$500.00
Roadway & Utility Excavation Contractor Permit					
Electric/Lighting/Signal					
Gas/Telephone/Cable					
Road/Sidewalk					
	FY 22	$50.00	$50.00	Initial certification	$50.00
	FY 22	$25.00	$25.00	Annual fee: certification renewal	$25.00
	FY 22	$25.00	$25.00	Annual fee: additional certifications	$25.00
	FY 22	$500.00	$500.00	Recertification following suspension	$500.00
Wood Barricade	FY 25	$5.00	$5.00	Each per event	$5.00
Metal Barricade	FY 25	$10.00	$10.00	Each per event	$10.00
Event Delivery/Pickup	FY 25	$50.00	$50.00	Per event	$50.00

City of Portsmouth
Fee Schedule
Public Works

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
Recycle Bin	FY 26	$10.00	$15.00			$15.00
Disposal of Tires	FY 04	$5.00	$5.00	Per tire	*	$7.00
Disposal of Electronics	FY 15	$10.00	$10.00	Per unit		$10.00
CFC Removal	FY 17	$20.00	$20.00	Per unit		$20.00
Propane Tanks (20# & larger)	FY 18	$5.00	$5.00	Per tank		$5.00
Yard Waste Disposal (contractors)	FY 21	$50.00	$50.00	Per 4 cubic yards		$50.00
Yard Waste Disposal (contractors)	FY 25	$25.00	$25.00	Per 2 cubic yards		$25.00
Clean Wood	FY 25	$25.00	$25.00	Per 4 cubic yards		$25.00
Clean Wood	FY 25	$15.00	$15.00	Per 2 cubic yards		$15.00
Bulky Waste Pick-Up	FY 25	$10.00	$10.00	Each event		$10.00
Disposal of following whether pick-up or drop-off:						
Upholstered Furniture (Chairs, Couches, Sleep Sofa, Loveseats)	FY 21	$5.00	$5.00	Each		$5.00
Wood Furniture	FY 25	$5.00	$5.00	Each		$5.00
Clothes Washer	FY 21	$5.00	$5.00	Each		$5.00
Clothes Dryer	FY 21	$5.00	$5.00	Each		$5.00
Mattresses	FY 21	$5.00	$5.00	Each		$5.00
Box Springs	FY 21	$5.00	$5.00	Each		$5.00
Dishwasher	FY 21	$5.00	$5.00	Each		$5.00
Cooking Range	FY 21	$10.00	$10.00	Each		$10.00
Gas Grill	FY 25	$5.00	$5.00	Each		$5.00
Refrigerators	FY 21	$20.00	$20.00	Each		$20.00

PUBLIC WORKS DEPARTMENT Revenues from fees	Actual FY 22	Actual FY 23	Actual FY 24	Actual FY 25	Budget FY 26
Excavation Permit	$97,500	$179,915	$57,980	$71,375	$75,000
Flagging Permit	$10,600	$14,875	$22,475	$19,325	$20,000
Solid Waste	$89,188	$76,322	$82,664	$105,453	$90,000
Blasting Permit	$100	$300	$200	$370	$100
New Driveway Permit	$450	$500	$450	$600	$500
Total Public Works Department	$197,288	$271,911	$163,769	$197,123	$185,600

	FY 22	FY 23	FY 24	FY 25
Blasting Permits	2	4	1	3
New Driveway Permits	9	12	18	15
Excavation Permits	158	113	156	109
Excavation Permits (expedited)	24	47	63	58
Flagging Permits	208	142	115	174
Flagging Permits (expedited)	20	18	121	66

City of Portsmouth
Fee Schedule
Recreation

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule		* (Indicates change from current fee)	Suggested FY 2027 Schedule
RECREATION-SPINNAKER PT.						
Adult Resident	FY 23	$220.00	$220.00	Per year		$220.00
Adult Resident	FY 26	N/A	$20.00	Per month		$20.00
Senior Citizen Resident	FY 23	$110.00	$110.00	Per year		$110.00
Senior Citizen Resident	FY 26	N/A	$11.00	Per month		$11.00
Adult Non-Resident	FY 23	$440.00	$440.00	Per year	*	$475.00
Adult Non-Resident	FY 26	N/A	$38.00	Per month	*	$42.00
Senior Citizen Non-Resident	FY 23	$220.00	$220.00	Per year	*	$250.00
Senior Citizen Non-Resident	FY 26	N/A	$20.00	Per month	*	$22.00
Daily Guest Fee Resident	PRE FY 02	$5.00	$5.00	Per day		$5.00
Daily Guest Fee Non-Resident	FY 12	$10.00	$10.00	Per day	*	$15.00
New Member Processing Fee	FY 26	N/A	$25.00	Initial fee		$25.00
RECREATION-INDOOR POOL						
17 & Under, Resident	FY 11	$3.00	$3.00	Per session		$3.00
17 & Under, Non-Resident	FY 11	$5.00	$5.00	Per session		$5.00
17 & Under, Resident/Membership	FY 23	$190.00	$190.00	Per year		$190.00
17 & Under, Resident	FY 26	N/A	$17.00	Per month		$17.00
17 & Under, Non-Resident/Membership	FY 23	$254.00	$254.00	Per year		$254.00
17 & Under, Non-Resident	FY 26	N/A	$23.00	Per month		$23.00
18-59, Resident	FY 11	$5.00	$5.00	Per session		$5.00
18-59, Non-Resident	FY 11	$10.00	$10.00	Per session		$10.00
18-59, Resident/Membership	FY 23	$318.00	$318.00	Per year		$318.00
18-59, Resident	FY 26	N/A	$28.00	Per month		$28.00
18-59, Non-Resident/Membership	FY 23	$572.00	$572.00	Per year		$572.00

City of Portsmouth
Fee Schedule
Recreation

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)	Suggested FY 2027 Schedule
18-59, Non-Resident	FY 26	N/A	$49.00	Per month	$49.00
Senior Citizen, Resident	FY 11	$3.00	$3.00	Per session	$3.00
Senior Citizen, Non-Resident	FY 11	$5.00	$5.00	Per session	$5.00
Senior Citizen, Resident/Membership	FY 23	$254.00	$254.00	Per year	$254.00
Senior Citizen, Resident	FY 26	N/A	$23.00	Per month	$23.00
Senior Citizen, Non-Resident/Membership	FY 23	$318.00	$318.00	Per year	$318.00
Senior Citizen, Non-Resident	FY 26	N/A	$28.00	Per month	$28.00
First Adult, Resident/Family Rate	FY 23	$318.00	$318.00	Per year	$318.00
First Adult, Non-Resident/Family Rate	FY 23	$572.00	$572.00	Per year	$572.00
Second Adult, Resident/Family Rate	FY 23	$190.00	$190.00	Per year	$190.00
Second Adult, Non-Resident/Family Rate	FY 23	$318.00	$318.00	Per year	$318.00
Maximum Per Family, Resident/Family Rate	FY 23	$763.00	$763.00	Per year	$763.00
Maximum Per Family, Non-Resident/Family Rate	FY 23	$1,018.00	$1,018.00	Per year	$1,018.00
Pool Rental	FY 23	$192.00	$192.00	Per hour	$192.00
per staff	FY 09	$40.00	$40.00	Per hour	$40.00
New Member Processing Fee	FY 19	$25.00	$25.00	Initial fee	$25.00
RECREATION-OUTDOOR POOL					
18 & Under, Resident	PRE FY 02	$0.00	$0.00	Per day	$0.00
18 & Under, Non-Resident	FY 23	$3.00	$3.00	Per day	$3.00
19 & Over, Resident	FY 23	$3.00	$3.00	Per day	$3.00
19 & Over, Non-Resident	FY 23	$5.00	$5.00	Per day	$5.00

Military Discount: (City Council adopted 05/02/22)

City of Portsmouth
Fee Schedule
Recreation

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)	Suggested FY 2027 Schedule
18 & Under	FY 22	$0.00	$0.00	Per day	$0.00
19 & over	FY 22	$2.00	$2.00	Per day	$2.00
RECREATION-MISCELLANEOUS					
*Grass Field - (Game or Practice)	FY 22	$20.00	$20.00	Per hour	$20.00
*Gym - (Game or Practice)	FY 22	$50.00	$50.00	Per hour	$50.00
*Does not include local non-profits & youth sports leagues Co-sponsored (non-swim team) programs maintenance fee (placed in maintenance fund)	FY 06	$200.00	$200.00	Per team	$200.00
Non-Resident participants in co-sponsored (non-swim team) programs (placed in maintenance fund)	FY 06	$20.00	$20.00	Per lane	$20.00
Turf Field - (Game or Practice)	FY 22	$75.00	$75.00	Per hour	$75.00
*Does not include local non-profits & youth sports leagues Electrical Light Usage at Ballfields (does not apply to youth athletics)	FY 25	$65.00	$65.00	Per usage	$65.00
Room Rentals:					
Senior Activity Center Room #1	FY 22	$50.00	$50.00	Per hour	$50.00
Senior Activity Center General (Rooms #4, #5, kitchen)	FY 22	$25.00	$25.00	Per hour	$25.00
Senior Activity Center Assembly Hall	FY 22	$50.00	$50.00	Per hour	$50.00

City of Portsmouth
Fee Schedule
Recreation

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)	Suggested FY 2027 Schedule
PIERCE ISLAND BOAT LAUNCH					
Boat Launch (Non-Resident)	FY 14	$20.00	$20.00	Per launch	$20.00
Boat Launch (Non-Resident)	FY 23	$175.00	$175.00	Per season	$175.00
Kayak, non-motorized, (Non-Resident)	FY 14	$10.00	$10.00	Per launch	$10.00
Kayak, non-motorized, (Non-Resident)	FY 23	$100.00	$100.00	Per season	$100.00
Kayak rack rental, (Resident)	FY 26	N/A	$200.00	Per season	$200.00
Kayak rack rental, (Non-Resident)	FY 26	N/A	$240.00	Per season	$240.00
Commercial (Non-Resident)	FY 14	$50.00	$50.00	Per launch	$50.00
Commercial (Non-Resident)	FY 22	$300.00	$300.00	Per season	$300.00
Military Discount: (City Council adopted 05/02/22)					
Motorized craft	FY 22	$10.00	$10.00	Per launch	$10.00
Motorized craft	FY 22	$75.00	$75.00	Per season	$75.00
Non-Motorized craft	FY 22	$5.00	$5.00	Per launch	$5.00
Commercial boats	FY 22	$15.00	$15.00	Per launch	$15.00

RECREATION DEPARTMENT
General Fund Revenues from fees

	Actual FY 22	Actual FY 23	Actual FY 24	Actual FY 25	Budget FY 26
Outdoor Pool	$14,300	$41,779	$44,067	$51,342	$44,000
Spinnaker Point	$179,307	$309,748	$367,606	$365,654	$325,000
Boat Ramp Fees	$19,397	$26,267	$25,434	$23,319	$22,000
Rentals	$5,345	$10,770	$22,495	$42,146	$15,000
Total General Fund Recreation Fee Revenue	$213,004	$388,564	$459,602	$482,460	$406,000

Special Revenue Fund Fee Revenue

	Actual FY 22	Actual FY 23	Actual FY 24	Actual FY 25	Budget FY 26
Indoor Pool	$251,031	$362,895	$359,522	$367,000	$398,837
Total Recreation Revenue from Fees	$464,035	$751,459	$819,123	$849,460	$804,837

City of Portsmouth
Fee Schedule
Health Department

Class	Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)	Suggested FY 2027 Schedule
	HEALTH					
	(*All initial annual food permits will be prorated on the date of issuance from Oct 1st)					
A4	Restaurants (400 + seating capacity)	FY 21	$650.00	$650.00	Annually	$650.00
A3	Restaurants (300-399 seating capacity)	FY 21	$600.00	$600.00	Annually	$600.00
A2	Restaurants (200-299 seating capacity)	FY 21	$550.00	$550.00	Annually	$550.00
A1	Restaurants (100-199 seating capacity)	FY 21	$450.00	$450.00	Annually	$450.00
B	Restaurants (76-99 seating capacity)	FY 21	$350.00	$350.00	Annually	$350.00
C	Restaurants (51-75 seating capacity)	FY 21	$300.00	$300.00	Annually	$300.00
D	Restaurants (26-50 seating capacity)	FY 21	$275.00	$275.00	Annually	$275.00
E	Restaurants (0-25 seating capacity)	FY 21	$200.00	$200.00	Annually	$200.00
E	Bakeries	FY 21	$200.00	$200.00	Annually	$200.00
E	Markets or stores with less than 2 food preparation areas selling prepared foods and including fish markets, seafood stores and fish processing facilities	FY 21	$200.00	$200.00	Annually	$200.00
E	Catering only	FY 25	$200.00	$200.00	Annually	$200.00
F	Supermarkets, hospitals, hotels	FY 21	$650.00	$650.00	Annually	$650.00
G	Bed and Breakfast Operations	FY 21	$125.00	$125.00	Annually	$125.00
N	Nursing Home (Food Service)	FY 21	$100.00	$100.00	Annually	$100.00
H	Prepackaged Foods (movie theaters, gas stations, video, candy, department, drug stores)	FY 21	$100.00	$100.00	Annually	$100.00
M	Mobile Food Operations	FY 12	$200.00	$200.00	Annually	$200.00
T	Temporary Food Permit - on site prep	FY 14	$125.00	$125.00	Up to two (2) weeks before the day of the event	$125.00
	(Portsmouth business with food service permit exempt) FY27: Limit 6 temp permits per year	PRE FY 02	$100.00	$100.00	Additional thereafter	$100.00

City of Portsmouth
Fee Schedule
Health Department

	Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
TT	Temporary Food Permit - sell/sample only						
		FY 25	$50.00	$50.00	Up to four (4) weeks before the day of the event		$50.00
	(Portsmouth business with food service permit exempt)						
	(Temporary food permit exemptions will also apply to human services and non profit businesses)						
		FY 10	$40.00	$40.00	Additional thereafter		$40.00
W	Farmer's Market Permit (period 5/01/xx-11/01/xx)	FY 07	$140.00	$140.00	Annually		$140.00
	Winter Farmer's Market Permit (11/1/xx-4/30/xx)	FY 26	N/A	$140.00	Annually		$140.00
X	No Fundraiser Fee for Health Department Permits:						
	Religious Organizations						
	Youth Groups						
	Veteran Groups						
	Disabled						
	School Related organizations	FY 10	No Fee	No Fee			No Fee
	(These organizations will need to obtain the appropriate Health Permit however there will be no fee associated with the permit.)						
Y	Fundraiser Permit (less than 10 vendors)	FY 14	$200.00	$200.00	Per event	*	$300.00
	Fundraiser Permit (10 or more vendors)	FY 27	N/A	N/A	Per event	*	$500.00
	Plan Review - Food Service Plans	FY 26	N/A	$50.00	Per plan		$50.00
	INSPECTION FEES:						
	Family Day Care & Foster Care	FY 16	$10.00	$10.00	Every 3 years		$10.00
Z	Daycare with more than 100 children	FY 16	$100.00	$100.00	Every 3 years		$100.00
	Customer Appreciation Events	FY 18	$75.00	$75.00	Per event		$75.00
AB	Temporary Event Coordinator Application	FY 21	$100.00	$100.00	Per event		$100.00

HEALTH DEPARTMENT
Revenues from fees

	Actual FY 22	Actual FY 23	Actual FY 24	Actual FY 25	Budget FY 26
Health Permits	$94,960	$120,615	$109,605	$101,860	$110,000

FY 25 Health Permits were as follows:

# of Permits	Fees Collected	
4	$2,600.00	Restaurants (400+ Seating capacity) A4
8	$4,800.00	Restaurants (300 - 399 Seating capacity) A3
19	$10,450.00	Restaurants (200 - 299 Seating capacity) A2
45	$19,648.63	Restaurants (100 - 199 Seating capacity) A1
16	$5,425.00	Restaurants (76 - 99 Seating capacity) B
37	$10,770.00	Restaurants (51 - 75 Seating capacity) C
23	$6,050.00	Restaurants (26 - 50 Seating capacity) D
98	$19,360.00	Restaurants (0 - 25 Seating capacity) E
4	$640.00	Catering I
7	$4,550.00	Supermarkets F
0	$0.00	Bed and Breakfast Operations
4	$400.00	Nursing Homes N
3	$30.00	Daycare/Foster Homes
9	$900.00	Late Fees
1	$200.00	Mobile Push Cart
13	$1,300.00	Prepackaged Foods H
15	$2,500.00	Mobile Food
16	$2,000.00	Temporary Food Permit TEFP
19	$2,300.00	Temporary Event Coordinator Fee TECA
25	$3,125.00	Temporary Event Food Truck TEFT
6	$450.00	Temporary Event Food Sampling TEFP
2	$104.17	Permit Extension Prorated Fee
3	$225.00	Limited Events (1 to 4 events per year)
21	$2,940.00	Farmers' Market (summer)
13	$0.00	No Fundraiser Fee for Schools, etc.
137	$0.00	Temp Food Permits issued to local businesses/fundraisers

City of Portsmouth
Fee Schedule
Parking / Transportation

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
Sign Permit-Private Parking Lot	**FY 21**	**$50.00**	**$50.00**	**Annually**	*	**$250.00**
Chapter 6: Article XIII Section 1307						
Vendor From Motor Vehicle	**FY 24**	**$1,500.00**	**$1,500.00**	**Minimum bid**		**$1,500.00**
Permit April 15- November 15						
Chapter 6: Article I Section 6.105E						
Valet Parking						
Valet Station-from High Occupancy Metered Parking Spaces	**FY 25**	**$50.00**	**$50.00**	**Space per day**	*	**$60.00**
Valet Station parking spaces are only used when restaurant is open. Parking space may be used by public when not used by the valet service.						
Valet - from Commercial Loading Zone	**FY 23**	**$1,500.00**	**$1,500.00**	**Annually**		**$1,500.00**
Valet Station parking spaces are only used when restaurant is open. Parking space may be used by public when not used by the valet service.						
Chapter 6: Article I Section 6.104						
Construction Permit						
Temporary Metered Parking Space Permit	**FY 18**	**$50.00**	**$50.00**	**Downtown**	*	**$60.00**
Temporary Metered Parking Space Permit	**FY 26**	**N/A**	**$35.00**	**Citywide**		**$35.00**
Chapter 7: Article III Section 7.321 E						
Snow Emergency-Parking Ban						
Resident Snow Ban Rate for Parking in High Hanover	**FY 26**	**$10.00**	**$8.00**	**Per snow ban event**	*	**$10.00**
Resident Snow Ban Rate for Parking in Foundry Place	**FY 26**	**$5.00**	**$8.00**	**Per snow ban event**	*	**$10.00**

City of Portsmouth
Fee Schedule
Parking / Transportation

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
Chapter 7: Article IV Section 402 C						
High Hanover Parking Garage						
Rates	FY 21	$2.00	$2.00	Hourly rate	*	$3.00
	FY 21	$5.00	$5.00	Resident-Sunday-maximum	*	$8.00
	FY 20	$200.00	$200.00	Monthly 24 hr-resident pass		$200.00
	FY 26	$275.00	$300.00	Monthly-24 hr-non-resident pass		$300.00
	FY 17	20 Hrs@ Hr rate	20 Hrs@ Hr rate	Lost ticket fee/max daily rate		20 Hrs@ Hr rate
	FY 16	$100.00	$100.00	Garage pass deposit		$100.00
	FY 26	$15.00	$25.00	Pass late fee		$25.00
Chapter 7: Article IV Section 402 L						
Foundry Place Parking Garage						
Rates	FY 19	$1.00	$1.00	Hourly rate	*	$2.00
	FY 19	Free	Free	Resident-Sunday		Free
	FY 19	$100.00	$100.00	Monthly 24 hr-resident pass	*	$200.00
	FY 26	$125.00	$200.00	Monthly-24 hr-non-resident pass	*	$300.00
	FY 19	20 Hrs@ Hr rate	20 Hrs@ Hr rate	Lost ticket fee/max daily rate		20 Hrs@ Hr rate
	FY 19	$100.00	$100.00	Garage pass deposit		$100.00
	FY 26	$15.00	$25.00	Pass late fee		$25.00

City of Portsmouth
Fee Schedule
Parking / Transportation

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)	Suggested FY 2027 Schedule
Downtown Employee HOURLY Parking Program: This program serves active individual employees of Downtown Portsmouth businesses. Each employee holds his/her own account with the parking garage, and renews pre-purchased hours as needed.	FY 21	$3.00	$3.00	Per use: maximum allowable days: 20 (10 hr pass)	$3.00
Electric Vehicle Charging	FY 26	$1.25	$2.00	Hourly first 4 hours	$2.00
	FY 26	$3.00	$4.00	Hourly thereafter	$4.00
Current Locations-City Hall, High Hanover Parking Garage and Foundry Place Parking Garage Note: If Parking in a Parking Facility regular Parking Fees will be charged in addition to charging station fees.					
Chapter 7: Article IV Section 408 A					
Boat launch					
Peirce Island Overnight Boat Launch Parking	FY 19	$15.00	$15.00	Nightly	$15.00
Chapter 7: Article VI Section 7.604 a					
Truck Loading/Unloading Zones					
Commercial Loading Zone Permit	FY 22	$250.00	$250.00	Annually	$250.00
Chapter 7: Article IX Section 7.903					
Summons Administration					
Summons Administration Fee	FY 26	$150.00	$300.00		$300.00
Chapter 7: Article X Section 1004 F					
Towing					
Immobilization Penalty	FY 26	$150.00	$300.00		$300.00
Residential Neighborhood Parking	N/A	N/A	TBD		TBD

PARKING / TRANSPORTATION DIVISION
Revenues from fees

	Actual FY 22	Actual FY 23	Actual FY 24	Actual FY 25	Budget FY 26
Parking-Area Service Agreements	$48,900	$32,209	$42,520	$12,140	$24,000
Foundry Place Parking Garage Hourly	$327,813	$422,563	$478,709	$622,482	$679,000
Foundry Place Parking Garage Passes	$393,844	$482,150	$530,557	$509,027	$747,600
Hanover Parking Garage Hourly	$2,549,787	$2,357,141	$1,993,811	$2,195,881	$2,871,469
Hanover Parking Garage Passes	$1,304,841	$1,239,062	$1,088,839	$1,226,745	$1,305,600
Hanover Parking Garage Passes Reinstatement	$1,241	$660	$285	$180	$750
Foundry Place Parking Garage Passes Reinstatement	$1,775	$1,150	$1,470	$195	$750
Immobilization Admin Fee	$5,614	$5,700	$11,475	$7,950	$6,000
Total Parking/Transportation Fee Revenue	**$4,625,186**	**$4,540,636**	**$4,147,667**	**$4,574,600**	**$5,635,169**

Note: 1) Parking revenues are recorded in both the General Fund and the Special Revenue Parking/Trans Fund.
2) Parking Meters and Parking Violations are administered through ordinance not the fee schedule.

	Actual FY 22	Actual FY 23	Actual FY 24	Actual FY 25
Vendor From Motor Vehicle				
Permits	0	0	0	0
Revenue	$0	$0	$0	$0
Hanover Parking Garage Monthly Passes Issued				
Resident	118	114	108	126
Non-Resident	282	275	259	304
Total	400	389	367	430
Foundry Place Parking Garage Monthly Passes Issued (Opened 10-31-18)				
Resident	122	127	136	143
Non-Resident	221	242	225	246
Total	343	369	361	389
Peirce Island Overnight Parking	**FY 22**	**FY 23**	**FY 24**	**FY 25**
Permits	1	1	0	0
Revenue	$15	$15	$0	$0
Commercial Loading Zone permit				
Permits	5	13	12	16
Revenue	$1,250	$3,250	$3,000	$4,000

City of Portsmouth
Fee Schedule
Water / Sewer Divisions

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)	Suggested FY 2027 Schedule
Chapter 11: Article II Section 204					
Private Sewage Disposal					
Inspection Fee	PRE FY 02	N/A	N/A		N/A
Chapter 11: Article II Section 205					
Building Sewers and Connections					
Storm Water Connection Permit Fee (Dependent upon revision of ordinance)					
Stormwater Connection Fee	FY 25	$400.00	$400.00	New customer	$400.00
Industrial Discharge Permit Fee, Including Permit Renewals					
Regulatory Compliance Sampling	FY 26	N/A	$500.00		$500.00
Class 1, Permit	FY 08	Consultant Based Fee	Consultant Based Fee		Consultant Based Fee
Class 2, Permit	FY 08	Consultant Based Fee	Consultant Based Fee		Consultant Based Fee
Class 3, Permit	FY 08	$500.00	$500.00	Per permit	$500.00
Class 4, Permit	FY 08	$500.00	$500.00	Per permit	$500.00
Class 5, Permit	FY 08	$500.00	$500.00	Per permit	$500.00
Class 6, Permit	FY 26	N/A	$500.00	Per permit	$500.00
Oil and Grease Trap Permit Fee	FY 15	$150.00	$150.00	New customer (inspection included)	$150.00
Oil and Grease Trap Permit Renewal Fee	FY 15	$75.00	$75.00	Annual	$75.00
Re-Inspection Fee	FY 19	$100.00	$100.00	Per visit	$100.00
Renewal Fee w/out Compliance or Documentation	FY 26	N/A	$175.00	Annual	$175.00

City of Portsmouth
Fee Schedule
Water / Sewer Divisions

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
WATER and SEWER FEES						
Finance Charge, Unpaid balances after due date	PRE FY 02	18% annual	18% annual			18% annual
Delinquent Tag	FY 19	$25.00	$25.00	After threshold of $300	*	$30.00
Final Billing Request	FY 14	$40.00	$40.00	Per occurrence	*	$50.00
Turn On	FY 16	$40.00	$40.00	Per occurrence	*	$60.00
Turn Off	FY 16	$40.00	$40.00	Per occurrence	*	$60.00
Turn On and Set Meter	FY 27	N/A	N/A	Per occurrence	*	$90.00
Turn Off and Remove Meter	FY 27	N/A	N/A	Per occurrence	*	$90.00
Frozen Meter Repairs =< 1 1/2"	FY 15	$50.00	$50.00	Per occurrence	*	$160.00
Frozen Meter Repairs >1 1/2"	FY 15	$100.00	$100.00	Per occurrence	*	$160.00
If parts exceed the minimum charge, customer is charged for parts.						
Meter Reading System Repairs	FY 17	$60.00	$60.00	Per occurrence	*	$90.00
Plus cost of parts						
Meter Testing <1 1/2"	FY 14	$50.00	$50.00	Per occurrence	*	$150.00
Meter Testing >=1 1/2"	FY 17	$75.00	$75.00	Per occurrence	*	$200.00
When requested by customer, (if meter test fails no charge to customer)						
Emergency Callout	FY 19	$300.00	$300.00	Per occurrence		$300.00
Based on current wages + benefits						
Minimum callout=4 hours overtime per union contracts						

City of Portsmouth
Fee Schedule
Water / Sewer Divisions

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
Meter Rental Deposit (Hyrdant)	FY 20	$1,500.00	$1,500.00	Per occurrence		$1,500.00
Meter Rental Application	FY 27	N/A	N/A	Per occurrence	*	$150.00
Meter Rental (any size)	FY 20	$10.00	$10.00	Daily		$10.00
Backflow Test	FY 23	$60.00	$60.00	Per device each occurrence	*	$100.00
Backflow Test Repeat (within 15 days)	FY 20	N/A	N/A	No charge		No charge
Backflow Test Repeat (beyond 15 days)	FY 20	$75.00	$75.00	Per occurrence	*	$100.00
Backflow Permit Application	FY 19	$100.00	$100.00	Per occurrence	*	$150.00
Bacteria Test and Sampling	FY 17	$75.00	$75.00	Per occurrence	*	$100.00
Water Services Application	FY 26	$150.00	$300.00	Per occurrence		$300.00
Water Services Fee (by meter size)**						
5/8" & 3/4"	PRE FY 02	$4.95	$4.95	Monthly	*	$10.94
1"	PRE FY 02	$8.27	$8.27	Monthly	*	$18.23
1 1/2"	PRE FY 02	$14.25	$14.25	Monthly	*	$36.47
2"	PRE FY 02	$22.91	$22.91	Monthly	*	$58.35
3"	PRE FY 02	$36.26	$36.26	Monthly	*	$127.64
4"	PRE FY 02	$68.74	$68.74	Monthly	*	$218.82
6"	PRE FY 02	$120.27	$120.27	Monthly	*	$492.33
8"	PRE FY 02	$168.01	$168.01	Monthly	*	$583.51
10"	PRE FY 02	$252.02	$252.02	Monthly	*	$1,531.71
Hydrant Service Fee to Municipalities	FY 26	$400.00	$425.00	Annually (per hydrant)	*	$450.00
Fire Flow Testing	FY 26	$200.00	$300.00	Per test		$300.00

City of Portsmouth
Fee Schedule
Water / Sewer Divisions

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule		* (Indicates change from current fee)	Suggested FY 2027 Schedule
Fire Services (by fire service pipe diameter)						
1"	FY 08	$2.55	$2.55	Monthly		$2.55
1 1/2"	FY 08	$3.82	$3.82	Monthly		$3.82
2"	FY 08	$5.09	$5.09	Monthly		$5.09
2 1/2"	FY 08	$7.64	$7.64	Monthly		$7.64
3"	FY 08	$12.22	$12.22	Monthly		$12.22
4"	FY 25	$25.06	$25.06	Monthly		$25.06
5"	FY 25	$46.04	$46.04	Monthly		$46.04
6"	FY 25	$74.86	$74.86	Monthly		$74.86
8"	FY 25	$161.45	$161.45	Monthly		$161.45
10"	FY 25	$291.62	$291.62	Monthly		$291.62
12"	FY 25	$472.31	$472.31	Monthly		$472.31
Water - Capacity Surcharge (by meter size)**						
1"	FY 23	$1,434.00	$1,434.00	Per new service	*	$3,378.00
1 1/2"	FY 23	$2,868.00	$2,868.00	Per new service	*	$6,756.00
2"	FY 23	$4,588.80	$4,588.80	Per new service	*	$10,810.00
3"	FY 23	$9,177.60	$9,177.60	Per new service	*	$23,646.00
4"	FY 23	$14,340.00	$14,340.00	Per new service	*	$40,536.00
6"	FY 23	$28,680.00	$28,680.00	Per new service	*	$91,206.00
8"	FY 23	$45,888.00	$45,888.00	Per new service	*	$108,096.00
10"	FY 23	$68,832.00	$68,832.00	Per new service	*	$283,752.00

City of Portsmouth
Fee Schedule
Water / Sewer Divisions

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule		* (Indicates change from current fee)	Suggested FY 2027 Schedule
Sewer Service Fee (by meter size)**						
5/8" X 3/4"	FY 27	N/A	N/A	Monthly	*	$8.04
1"	FY 27	N/A	N/A	Monthly	*	$13.40
1 1/2"	FY 27	N/A	N/A	Monthly	*	$26.81
2"	FY 27	N/A	N/A	Monthly	*	$42.89
3"	FY 27	N/A	N/A	Monthly	*	$93.83
4"	FY 27	N/A	N/A	Monthly	*	$160.85
6"	FY 27	N/A	N/A	Monthly	*	$361.92
8"	FY 27	N/A	N/A	Monthly	*	$428.94
10"	FY 27	N/A	N/A	Monthly	*	$1,125.97
Sewer - Capacity Surcharge Fee (by meter size)**						
1"	FY 23	$3,985.00	$3,985.00	Per new service	*	$7,957.00
1 1/2"	FY 23	$7,970.00	$7,970.00	Per new service	*	$15,914.00
2"	FY 23	$12,752.00	$12,752.00	Per new service	*	$25,462.00
3"	FY 23	$25,504.00	$25,504.00	Per new service	*	$55,699.00
4"	FY 23	$39,850.00	$39,850.00	Per new service	*	$95,484.00
6"	FY 23	$79,700.00	$79,700.00	Per new service	*	$214,839.00
8"	FY 23	$127,520.00	$127,520.00	Per new service	*	$254,624.00
10"	FY 23	$191,280.00	$191,280.00	Per new service	*	$668,388.00
Sewer Surcharges (per pound)						
BOD Portsmouth	FY 15	$0.20	$0.20	Per LB	*	$0.77
BOD Pease	FY 15	$0.20	$0.20	Per LB	*	$0.77
TSS Portsmouth	FY 15	$0.17	$0.17	Per LB	*	$0.65
TSS Pease	FY 15	$0.17	$0.17	Per LB	*	$0.65

City of Portsmouth
Fee Schedule
Water / Sewer Divisions

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
Septage Dumping Fee per 1,000 gals	FY 25	$100.00	$100.00	Per 1,000 gallons		$100.00
Recreation Vehicles *Non-Resident*	FY 17	$30.00	$30.00	Per visit		$30.00
Sewer Connection Application	FY 15	$350.00	$350.00	Per new service	*	$400.00
Roadway & Utility Excavation Contractor Permit	FY 22	$50.00	$50.00	Initial certification		$50.00
(Electric/Lighting/Signal/Gas/Telephone/Cable	FY 22	$25.00	$25.00	Annual fee: certification renewal		$25.00
Road/Sidewalk)	FY 22	$25.00	$25.00	Annual fee: additional certifications		$25.00
	FY 22	$500.00	$500.00	Recertification following suspension		$500.00
Equipment Rate (Water & Sewer) - Pick Up	FY 26	$15.00	$25.00	Per hour		$25.00
Pump Truck	FY 26	$150.00	$165.00	Per hour		$165.00
Backhoe	FY 23	$60.00	$60.00	Per hour		$60.00
Excavator	FY 26	$75.00	$140.00	Per hour		$140.00
1-Ton Dump	FY 26	$65.00	$35.00	Per hour		$35.00
6-Wheeler Dump	FY 26	N/A	$75.00	Per hour		$75.00
10-Wheeler Dump	FY 26	N/A	$95.00	Per hour		$95.00
Compressor	FY 26	$20.00	$35.00	Per hour		$35.00
Tapping	FY 26	$25.00	$35.00	Per hour		$35.00
Pump	FY 26	$15.00	$25.00	Per hour		$25.00
Loader	FY 26	$60.00	$80.00	Per hour		$80.00
Steamer	FY 26	$15.00	$25.00	Per hour		$25.00
Vactor	FY 26	$175.00	$225.00	Per hour		$225.00
TV Camera Vehicle	FY 26	$150.00	$175.00	Per hour		$175.00
Mini Excavator	FY 26	N/A	$75.00	Per hour		$75.00

**Contingent upon City Council's approval of the water sewer rate structure for the FY 27 budget.

WATER AND SEWER DIVISION
Revenues from fees

	Actual FY 22	Actual FY 23	Actual FY 24	Actual FY 25	Budget FY 26	
Hydrant Rentals to Municipalities						
Permits	1040	1038	1066	1009		
Revenue	$338,000	$363,300	$399,750	$403,600	$453,050	Water Only
Backflow Test						
Permits	1778	1846	2087	2088		
Revenue	$97,790	$110,770	$125,221	$129,700	$125,000	Water Only
Dumping Fees per 1,000 gals						
M gallons	1636	2160	2497	3000		
Revenue	$102,805	$161,990	$187,283	$219,065	$225,000	Sewer Only
Water - Capacity Improvement Multiplier (CIM)	$153,870	$149,237	$97,512	$140,000		
Sewer - Capacity Improvement Multiplier (CIM)	$181,020	$255,837	$194,468	$275,000		

Note: Revenue recorded in Enterprise Funds

City of Portsmouth
Fee Schedule
Library

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)	Suggested FY 2027 Schedule
LIBRARY					
Interlibrary loan fee for out of state materials	FY 24	$15.00	$15.00		$15.00
Non-Resident Library Card	FY 20	$100.00	$100.00		$100.00
Non-Resident Library Card-3 months	FY 24	$35.00	$35.00		$35.00
Non-Resident Library Card-6 months	FY 20	$55.00	$55.00		$55.00
Non-Resident Library Card-Senior Rate	FY 20	$90.00	$90.00		$90.00
Non-Resident Library Card-Senior Rate-3 months	FY 24	$30.00	$30.00		$30.00
Non-Resident Library Card-Senior Rate-6 months	FY 20	$50.00	$50.00		$50.00

Businesses located within the city are eligible for a free Portsmouth Public Library Business card, whether the business owns or rents space.
Non-profit organizations and state agencies are included in these provisions.

Library
Revenues from fees

	Actual FY 22	Actual FY 23	Actual FY 24	Actual FY 25
Library Cards	$31,950	$34,755	$36,994	$40,190

Note: Revenue recorded in a Special Revenue Fund

City of Portsmouth
Fee Schedule
Prescott Park

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
Chapter 8: Article II Section 202 E 7 b						
Park Property-						
Park Property-Per Hour Docking Fees						
*Note: A cancellation request within 24 hrs of reservation will not be refunded						
HOURLY RATE WOODEN DOCKS				*HOURLY RATE - WOODEN DOCKS*		
RESIDENT (May 1-Sep 30)						
Craft up to twenty (20) ft in length overall	FY 24	$5.00	$5.00	Per hour		$5.00
For craft twenty-one (21) ft to thirty (30) ft overall	FY 24	$6.00	$6.00	Per hour		$6.00
For craft thirty-one (31) ft to forty (40) ft overall	FY 24	$7.00	$7.00	Per hour		$7.00
For craft over forty-one (41) ft to fifty (50) ft overall	FY 24	$10.00	$10.00	Per hour		$10.00
For craft over fifty (50) ft overall	FY 24	$11.00	$11.00	Per hour		$11.00
NON-RESIDENT (May 1-Sep 30)				*HOURLY RATE - WOODEN DOCKS*		
Craft up to twenty (20) ft in length overall	FY 24	$9.00	$9.00	Per hour	*	$10.00
For craft twenty-one (21) ft to thirty (30) ft overall	FY 24	$12.00	$12.00	Per hour	*	$13.00
For craft thirty-one (31) ft to forty (40) ft overall	FY 24	$16.00	$16.00	Per hour	*	$17.00
For craft over forty-one (41) ft to fifty (50) ft overall	FY 24	$20.00	$20.00	Per hour	*	$21.00
For craft over fifty (50) ft overall	FY 24	$24.00	$24.00	Per hour	*	$25.00

City of Portsmouth
Fee Schedule
Prescott Park

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
RESIDENT (Oct 1-Apr 30)				*HOURLY RATE - WOODEN DOCKS*		
Craft up to twenty (20) ft in length overall	FY 24	$4.00	$4.00	Per hour		$4.00
For craft twenty-one (21) ft to thirty (30) ft overall	FY 24	$5.00	$5.00	Per hour		$5.00
For craft thirty-one (31) ft to forty (40) ft overall	FY 24	$6.00	$6.00	Per hour		$6.00
For craft over forty-one (41) ft to fifty (50) ft overall	FY 24	$9.00	$9.00	Per hour		$9.00
For craft over fifty (50) ft overall	FY 24	$10.00	$10.00	Per hour		$10.00
NON-RESIDENT (Oct 1-Apr 30)				*HOURLY RATE - WOODEN DOCKS*		
Craft up to twenty (20) ft in length overall	FY 24	$6.00	$6.00	Per hour	*	$7.00
For craft twenty-one (21) ft to thirty (30) ft overall	FY 24	$9.00	$9.00	Per hour	*	$10.00
For craft thirty-one (31) ft to forty (40) ft overall	FY 24	$10.00	$10.00	Per hour	*	$11.00
For craft over forty-one (41) ft to fifty (50) ft overall	FY 24	$11.00	$11.00	Per hour	*	$12.00
For craft over fifty (50) ft overall	FY 24	$14.00	$14.00	Per hour	*	$15.00
4 HOUR MINIMUM RATE - CEMENT DOCK						
RESIDENT (May 1-Sep 30)				*4 HOUR MINIMUM RATE - CEMENT DOCK*		
Craft up to twenty (20) ft in length overall	FY 24	$13.00	$13.00	Per 4 hours-over 4 hrs pay daily rate	*	$14.00
For craft twenty-one (21) ft to thirty (30) ft overall	FY 24	$17.00	$17.00	Per 4 hours-over 4 hrs pay daily rate	*	$18.00
For craft thirty-one (31) ft to forty (40) ft overall	FY 24	$21.00	$21.00	Per 4 hours-over 4 hrs pay daily rate	*	$22.00
For craft over forty-one (41) ft to fifty (50) ft overall	FY 24	$33.00	$33.00	Per 4 hours-over 4 hrs pay daily rate	*	$34.00
For craft over fifty (50) ft overall	FY 24	$37.00	$37.00	Per 4 hours-over 4 hrs pay daily rate	*	$38.00

City of Portsmouth
Fee Schedule
Prescott Park

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
NON-RESIDENT (May 1-Sep 30)				*4 HOUR MINIMUM RATE - CEMENT DOCK*		
Craft up to twenty (20) ft in length overall	FY 24	$25.00	$25.00	Per 4 hours-over 4 hrs pay daily rate	*	$26.00
For craft twenty-one (21) ft to thirty (30) ft overall	FY 24	$33.00	$33.00	Per 4 hours-over 4 hrs pay daily rate	*	$34.00
For craft thirty-one (31) ft to forty (40) ft overall	FY 24	$41.00	$41.00	Per 4 hours-over 4 hrs pay daily rate	*	$42.00
For craft over forty-one (41) ft to fifty (50) ft overall	FY 24	$65.00	$65.00	Per 4 hours-over 4 hrs pay daily rate	*	$66.00
For craft over fifty (50) ft overall	FY 24	$73.00	$73.00	Per 4 hours-over 4 hrs pay daily rate	*	$74.00
RESIDENT (Oct 1-Apr 30)				*4 HOUR MINIMUM RATE - CEMENT DOCK*		
Craft up to twenty (20) ft in length overall	FY 24	$9.00	$9.00	Per 4 hours-over 4 hrs pay daily rate	*	$10.00
For craft twenty-one (21) ft to thirty (30) ft overall	FY 24	$13.00	$13.00	Per 4 hours-over 4 hrs pay daily rate	*	$14.00
For craft thirty-one (31) ft to forty (40) ft overall	FY 24	$17.00	$17.00	Per 4 hours-over 4 hrs pay daily rate	*	$18.00
For craft over forty-one (41) ft to fifty (50) ft overall	FY 24	$29.00	$29.00	Per 4 hours-over 4 hrs pay daily rate	*	$30.00
For craft over fifty (50) ft overall	FY 24	$33.00	$33.00	Per 4 hours-over 4 hrs pay daily rate	*	$34.00
NON-RESIDENT (Oct 1-Apr 30)				*4 HOUR MINIMUM RATE - CEMENT DOCK*		
Craft up to twenty (20) ft in length overall	FY 24	$13.00	$13.00	Per 4 hours-over 4 hrs pay daily rate	*	$14.00
For craft twenty-one (21) ft to thirty (30) ft overall	FY 24	$25.00	$25.00	Per 4 hours-over 4 hrs pay daily rate	*	$26.00
For craft thirty-one (31) ft to forty (40) ft overall	FY 24	$29.00	$29.00	Per 4 hours-over 4 hrs pay daily rate	*	$30.00
For craft over forty-one (41) ft to fifty (50) ft overall	FY 24	$33.00	$33.00	Per 4 hours-over 4 hrs pay daily rate	*	$34.00
For craft over fifty (50) ft overall	FY 24	$45.00	$45.00	Per 4 hours-over 4 hrs pay daily rate	*	$46.00

City of Portsmouth
Fee Schedule
Prescott Park

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule		* (Indicates change from current fee)	Suggested FY 2027 Schedule
Park Property-Per Day Docking Fees						
(to be paid in advance)						
RESIDENT (May 1-Sep 30)						
Craft up to twenty (20) ft in length overall	FY 24	$38.00	$38.00	Per day		$38.00
For craft twenty-one (21) ft to thirty (30) ft overall	FY 24	$44.00	$44.00	Per day		$44.00
For craft thirty-one (31) ft to forty (40) ft overall	FY 24	$50.00	$50.00	Per day		$50.00
For craft over forty-one (41) ft to fifty (50) ft overall	FY 24	$62.00	$62.00	Per day		$62.00
For craft over fifty (50) ft overall	FY 24	$74.00	$74.00	Per day		$74.00
NON-RESIDENT (May 1-Sep 30)						
Craft up to twenty (20) ft in length overall	FY 24	$50.00	$50.00	Per day	*	$55.00
For craft twenty-one (21) ft to thirty (30) ft overall	FY 24	$74.00	$74.00	Per day	*	$79.00
For craft thirty-one (31) ft to forty (40) ft overall	FY 24	$98.00	$98.00	Per day	*	$103.00
For craft over forty-one (41) ft to fifty (50) ft overall	FY 24	$122.00	$122.00	Per day	*	$127.00
For craft over fifty (50) ft overall	FY 24	$146.00	$146.00	Per day	*	$151.00
RESIDENT (Oct 1-Apr 30)						
Craft up to twenty (20) ft in length overall	FY 24	$20.00	$20.00	Per day		$20.00
For craft twenty-one (21) ft to thirty (30) ft overall	FY 24	$24.00	$24.00	Per day		$24.00
For craft thirty-one (31) ft to forty (40) ft overall	FY 24	$26.00	$26.00	Per day		$26.00
For craft over forty-one (41) ft to fifty (50) ft overall	FY 24	$32.00	$32.00	Per day		$32.00
For craft over fifty (50) ft overall	FY 24	$38.00	$38.00	Per day		$38.00

City of Portsmouth
Fee Schedule
Prescott Park

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
NON-RESIDENT (Oct 1-Apr 30)						
Craft up to twenty (20) ft in length overall	FY 24	$26.00	$26.00	Per day	*	$31.00
For craft twenty-one (21) ft to thirty (30) ft overall	FY 24	$38.00	$38.00	Per day	*	$43.00
For craft thirty-one (31) ft to forty (40) ft overall	FY 24	$50.00	$50.00	Per day	*	$55.00
For craft over forty-one (41) ft to fifty (50) ft overall	FY 24	$62.00	$62.00	Per day	*	$67.00
For craft over fifty (50) ft overall	FY 24	$74.00	$74.00	Per day	*	$79.00
Park Property-Seasonal Rental Docking Fees						
RESIDENT (April 2 - November 1)	FY 26	$140.00	$150.00	Per season per boat foot		$150.00
	FY 24	$2,100.00	$2,100.00	Per season minimum	*	$2,250.00
NON-RESIDENT (April 2 - November 1)	FY 26	$173.00	$185.00	Per season per boat foot	*	$190.00
	FY 24	$2,595.00	$2,595.00	Per season minimum	*	$2,850.00
Park Property-Docking Utility Access Fees						
Dock Utility Access:						
Resident	FY 24	$15.00	$15.00	Per day	*	$16.00
	FY 24	$300.00	$300.00	Per season	*	$320.00
Non Resident	FY 24	$15.00	$15.00	Per day	*	$16.00
	FY 24	$300.00	$300.00	Per season	*	$320.00

City of Portsmouth
Fee Schedule
Prescott Park

Description	Fiscal Year Last Adjusted	FY 2025 Schedule	FY 2026 Schedule	* (Indicates change from current fee)		Suggested FY 2027 Schedule
Park Property-Wedding Reservation Fee						
The wedding reservation fee shall be waived when either one of the persons being married is a Portsmouth resident. The fee shall be refunded in the event that the wedding cannot be held in Prescott Park due to inclement weather.						
Weddings which include 1-10 participants in total	FY 21	$175.00	$175.00		*	$200.00
Weddings which include 11-74 participants in total	FY 21	$400.00	$400.00		*	$500.00
Weddings which include more than 74 participants in total	FY 21	$775.00	$775.00		*	$1,000.00

Prescott Park
Revenues from fees

	Actual FY 22	Actual FY 23	Actual FY 24	Actual FY 25
Dock Fees (Marine Maintenance Trust)	$71,975	$73,451	$74,367	$82,249
Weddings	$3,525	$3,450	$2,325	$5,148

Note: Revenue recorded in a Special Revenue Fund

CITY OF PORTSMOUTH
FORMAT OF ACCOUNTS

Appendix IV

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City of Portsmouth
Expenditure Account Structure

XX-	-XXX-	-XXX-	-XX-	-XXX-	-XXX-	-XXXXXX
Fund(2)	Dept(3)	Div(3)	Sub-Div(2)	Location(3)	State(3)	Object(6)

FUND

XX-	-XXX-	-XXX-	-XX-	-XXX-	-XXX-	-XXXXXX
Fund(2)	Dept(3)	Div(3)	Sub-Div(2)	Location(3)	State(3)	Object(6)

01	GENERAL FUND
09	INDOOR POOL
12	COMMUNITY CAMPUS
17	PARKING FUND
20	CDBG
50	WATER FUND
51	SEWER FUND
58	STORMWATER
84	PRESCOTT PARK

DEPARTMENT

XX-	**-XXX-**	-XXX-	-XX-	-XXX-	-XXX-	-XXXXXX
Fund(2)	**Dept(3)**	Div(3)	Sub-Div(2)	Location(3)	State(3)	Object(6)

700	FINANCE
707	BENEFITS
709	HUMAN RESOURCES
710	CITY COUNCIL
711	CITY MANAGER
712	CITY CLERK
713	ELECTIONS
714	PLANNING & SUSTAINIBILITY
715	LEGAL
716	INSPECTION
717	INFORMATION TECHNOLOGY
718	ECONOMIC DEVELOPMENT
733	DEBT SERVICE

734	CONTINGENCY
735	OVERLAY
736	GENERAL ADMINISTRATION
737	COUNTY TAX
738	OTHER NON-OPERATING
740	POLICE
741	FIRE
744	CIVIL DEFENSE
751	PUBLIC WORKS
752	PARKING/TRANSPORTATION
753	STORMWATER
780	LIBRARY
785	RECREATION
786	SENIOR SERVICES
789	COMMUNITY DEVELOPMENT
790	HEALTH
792	WELFARE
793	OUTSIDE SOCIAL SERVICES
794	EDUCATION
795	CAPITAL OUTLAY

DIVISION

XX-	-XXX-	**-XXX-**	-XX-	-XXX-	-XXX-	-XXXXXX
Fund(2)	Dept(3)	**Div(3)**	Sub-Div(2)	Location(3)	State(3)	Object(6)

101	CITY COUNCIL
102	CITY MANAGER
104	ALLOCABLE BENEFITS
105	CITY CLERK
106	ELECTION
107	LEGAL
201	ACCOUNTING
202	ASSESSING
203	TAX COLLECTION
204	INFORMATION TECHNOLOGY

City of Portsmouth
Expenditure Account Structure

301	TANS
302	BONDED DEBT
303	LEASES
304	OTHER DEBT SERVICE
310	CONTINGENCY
320	OVERLAY
339	SENIOR SERVICES
350	GENERAL ADMINISTRATIVE
360	COUNTY TAX
370	CAPITAL OUTLAY
410	PLANNING
411	CDBG
412	REVOLVING LOANS
413	UDAG
414	HOUSING FUNDS
416	MICRO LOAN PROGRAM
420	INSPECTION
430	HEALTH
510	DETECTIVES
520	PATROL
530	DISPATCH
540	PARKING GARAGE
541	PARKING ENFORCEMENT
542	PARKING METERS
543	PARKING COLLECTIONS
544	PUBLIC TRANSPORTATION
550	CROSSING GUARDS
570	FIRE FIGHTERS
580	AMBULANCE
590	CIVIL DEFENSE
610	ADMINISTRATION
620	ENGINEERING
630	BUILDINGS
640	HIGHWAYS
642	COLLECTIONS (STORMWATER)
644	TREATMENT (STORMWATER)

City of Portsmouth
Expenditure Account Structure

650	WATER SUPPLY & TREATMENT
660	WATER DISTRIBUTION
670	WASTEWATER TREATMENT
680	WASTEWATER COLLECTION
710	LIBRARY
720	COMMUNITY CENTERS
730	SWIMMING POOL
740	PLAYGROUNDS
750	BOAT LAUNCH
760	SPECIAL PROGRAMS
770	WELFARE
780	OUTSIDE SOCIAL SERVICES
810	SCHOOL

SUB-DIVISION

XX-	-XXX-	-XXX-	**-XX-**	-XXX-	-XXX-	-XXXXXX
Fund(2)	Dept(3)	Div(3)	**Sub-Div(2)**	Location(3)	State(3)	Object(6)

00	UNALLOCATED
08	PERSONNEL & TRAINING
09	SPINNAKER POINT ADULT CNT
10	AIS
11	COMMUNITY RELATIONS
12	RECORDS
13	BIS
14	FAMILY SERVICES
15	GENERAL
16	ANIMAL CONTROL
17	AUXILIARY
18	CANINE
19	ERT
20	ACCIDENT TEAM
21	CONNIE BEAN CENTER
22	JFK CENTER
23	INDOOR POOL

24	OUTDOOR POOL
25	DIRECT ASSISTANCE
26	FIELD TRAINING OFFICE
27	EXPLORER
28	SRO
29	EIO
30	DARE
31	RUBBISH COLLECTION
32	RUBBISH DISPOSAL
33	PARKING
34	PUBLIC SERVICE
35	PUBLIC FACILITIES
36	ECON DEV LOAN PROGRAM
37	NON-PROFIT LOAN PROGRAM
38	HOUSING REHAB
39	SPECIAL NEEDS LOAN PROGRAM
40	HOUSING ENDOW LOAN PROGRAM
41	STREET MAINTENANCE
41	HIGHWAYS ST MTCE PEASE
42	SNOW REMOVAL
43	SIDEWALKS
44	BRIDGE REPAIRS
45	EQUIPMENT MAINTENANCE
46	TREE PROGRAM
47	MOSQUITO CONTROL
48	PARKS & CEMETERIES
49	STREET CLEANING
50	MICRO LOAN PROGRAM
51	ADMINISTRATION
52	ENGINEERING
53	CROSS CONNECTION
54	TREATMENT PLANT
55	LABORATORY PORTSMOUTH
56	WELLS
57	WATER STORAGE TANK
58	BOOSTER STATION PORTS

61	MAINS
62	SERVICES
63	HYDRANTS
64	METERS
65	LIFT STATION
66	FILTER BUILDING
67	FORCE MAINS
68	INTERCEPTOR
69	LATERALS
70	MISCELLANEOUS COSTS
71	PRELIMINARY DESIGN
72	ENGINEERING DESIGN
73	SURVEY
74	RECORD DRAWING
75	CADASTRAL
76	INSPECTION
77	BORING
78	ADMINISTRATION
79	STARTUP

LOCATION

XX-	-XXX-	-XXX-	-XX-	**-XXX-**	-XXX-	-XXXXXX
Fund(2)	Dept(3)	Div(3)	Sub-Div(2)	**Location(3)**	State(3)	Object(6)

100	PORTSMOUTH-UNALLOCATED
110	CITY HALL/SEYBOLT
111	PUBLIC WORKS FACILITY
112	LIBRARY
115	POLICE STATION
120	SCHOOL-HIGH SCHOOL
122	SPINNAKER POINT ADULT CNT
123	JFK CENTER
124	CONNIE BEAN CENTER
125	CENTRAL FIRE STATION
131	PLAYGROUNDS

132	PARKS
133	PRESCOTT PARK
141	LIFT STATIONS PORTSMOUTH
142	LIFT STATION MECHANIC ST
143	LIFT STATION DEER ST
171	WELLS-PORTSMOUTH
177	TANKS-PORTSMOUTH
180	LABORATORY PORTSMOUTH
181	PIERCE ISLAND TRTMT PLANT
182	BOOSTER STATION PORTS
192	INDOOR POOL
500	PEASE-UNALLOCATED
541	LIFT STATIONS PEASE
542	LIFT STATION RYE STREET
571	WELLS-PEASE
577	TANKS-PEASE
580	LABORATORY PEASE
581	PEASE SEWER TRTMT PLANT
582	BOOSTER STATION PEASE
900	PIERCE ISLAND UNALLOCATED
992	OUTDOOR POOL

STATE

XX-	-XXX-	-XXX-	-XX-	-XXX-	**-XXX-**	-XXXXXX
Fund(2)	Dept(3)	Div(3)	Sub-Div(2)	Location(3)	**State(3)**	Object(6)

001	CAPITAL PROJECTS
002	SPECIAL REVENUE
400	EXECUTIVE
401	CITY CLERK ADMIN
402	FINANCIAL ADMINISTRATION
403	REVALUATION OF PROPERTY
404	LEGAL EXPENSE
405	PERSONNEL ADMINISTRATION
406	PLANNING & ZONING

407	GENERAL GOVERNMENT BLDGS
408	CEMETERIES
409	INSURANCE
410	ADVERTISING & REGIONAL AS
411	OTHER GENERAL GOVERNMENTS
412	POLICE
413	AMBULANCE
414	FIRE
415	BUILDING INSPECTION
416	EMERGENCY MANAGEMENT
417	OTHER (INCLUDING GOV'T)
419	ADMINISTRATION
420	HIGHWAYS & STREETS
421	BRIDGES
422	STREET LIGHTING
423	OTHER
424	ADMINISTRATION
425	SOLID WASTE COLLECTION
426	SOLID WASTE DISPOSAL
427	SOLID WASTE CLEAN-UP
428	SEWAGE COLL & DISPOSAL
429	WATER ADMINISTRATION
430	WATER SERVICE
431	WATER TREATMENT, CONSERV
432	ELECTRICAL OPERATIONS
433	HEALTH ADMINISTRATION
434	PEST CONTROL
435	HEALTH AGENCIES & OTHER
436	WELFARE DIRECT ASSISTANCE
437	OUTSIDE SOC SERVICE ADMIN
438	WELFARE VENDOR PMTS & OTH
439	PARKS AND RECREATION
440	LIBRARY
441	PATRIOTIC PURPOSES
442	OTHER CULTURE & RECREATION
443	CONSERVATION ADMIN & PURC

444	OTHER CONSERVATION
445	REDEVELOPMENT & HOUSING
446	ECONOMIC DEVELOPMENT
447	PRINCIPAL LONG TERM BONDS
448	INTEREST LONG TERM BONDS
449	INTEREST TANS
450	OTHER DEBT SERVICE
451	CAPITAL OUTLAY-LAND
452	CAP OUTLAY-MACH,VEH,EQUIP
453	CAP OUTLAY-BUILDINGS
454	CAP OUTLAY-IMPROVEMENTS
455	OP TRANSOUT-SPEC REV FUND
456	OP TRANSOUT-CAP PROJ FUND
457	OP TRANSOUT-ENTERP FUND
458	OP TRANSOUT-ELECTRIC
459	OP TRANSOUT-AIRPORT
460	OP TRANSOUT-CAP RESV FUND
461	OP TRANSOUT-EXP TR FUND
462	OP TRANSOUT-HLTH MTCE
463	OP TRANSOUT-NONEXPD TRUST
464	OP TRANSOUT-AGENCY FUNDS
465	STORMWATER
491	SEWER
492	WATER
600	SCHOOL
650	OVERLAY
675	COUNTY TAX

OBJECT

XX-	-XXX-	-XXX-	-XX-	-XXX-	-XXX-	**-XXXXXX**
Fund(2)	Dept(3)	Div(3)	Sub-Div(2)	Location(3)	State(3)	**Object(6)**

010000 SALARIES

011000 REGULAR SALARIES

012000 PART TIME SALARIES

	014000	OVERTIME
	015000	LONGEVITY
	016000	LEAVE AT TERMINATION
	017000	HOLIDAY PREMIUM PAY
	018000	OTHER PAY
	019000	ANTICIPATED EXPENSES
020000	EMPLOYEE BENEFITS	
	021000	INSURANCE-HEALTH
	021100	INSURANCE-DENTAL
	021500	INSURANCE-LIFE
	021600	INSURANCE-DISABILITY
	021700	INSURANCE-LTD
	021800	INS CONTRACTUAL STIPEND
	022000	SOCIAL SECURITY
	022200	FICA
	022500	MEDICARE
	023000	RETIREMENT
	025000	UNEMPLOYMENT COMPENSATION
	026000	INSURANCE-WORKERS COMP
	029000	FRINGE BENEFITS
030000	PROFESSIONAL SERVICE	
	030100	PROF SERVICES-AUDIT
	031000	PROF SERVICES-ENGINEERING
	032000	PROF SERVICE-LEGAL
	033000	MANAGEMENT SERVICE
	034000	BANK SERVICES
	034100	TELEPHONE
	034200	DATA PROCESSING
	034300	TELEVISION
	035000	MEDICAL SERVICE
	036000	CUSTODIAL SERVICE
	039000	OTHER PROFESSIONAL SERVICE
040000	PURCHASED PROPERTY SERVICE	
	041000	ELECTRICITY
	041100	HEAT AND OIL
	041200	WATER AND SEWER

	041300	RUBBISH
	043000	REPAIRS AND MAINTENANCE
	044000	RENTAL AND LEASES
	048000	INSURANCE
050000	OTHER PURCHASED SERVICE	
	053000	ADVERTISING
	054000	EDUCATION AND TRAINING
	055000	PRINTING
	056000	DUES AND SUBSCRIPTIONS
	057100	TRAVEL AND CONFERENCE
060000	SUPPLIES	
	061000	GENERAL SUPPLIES
	062000	OFFICE SUPPLIES
	062500	POSTAGE
	063000	MAINTENANCE AND REPAIR
	063500	GASOLINE
	063600	DIESEL FUEL
	063700	LUBRICANTS
	063800	CHEMICALS
	064000	CUSTODIAL AND HOUSEKEEPING
	065000	GROUNDSKEEPING
	066000	VEHICLE REPAIRS
	067000	BOOKS & PERIODICALS
	068000	MATERIALS
	069000	OTHER MISCELLANEOUS
070000	CAPITAL OUTLAY	
	071000	LAND
	072000	BUILDINGS
	073000	OTHER IMPROVEMENTS
	074000	EQUIPMENT
	075000	FURNITURE AND FIXTURES
	076000	VEHICLES
	078000	SRF PROJECTS
	079000	TRANSPORTATION MANAGEMENT
080000	OTHER CHARGES AND EXPENSES	
	081000	OTHER CHARGES AND EXPENSES

086000	DEPRECIATION
087000	OUTSIDE SERVICE
088000	ASSISTANCE
089000	SCHOOL EXPENDITURES
090000	OTHER FINANCIAL USES
091000	TRANSFER TO SPECIAL REV FUND
098000	DEBT SERVICE-PRINCIPAL
098100	DEBT SERVICE-INTEREST
099000	LEASES

Glossary of Terms

- A -

Abatement – An official reduction or elimination of one's assessed valuation after completion of the original assessed value.

Accrual 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 period in which they are incurred.

Ad Valorem – A tax levied in proportion to the value of the property being taxed.

Agency Funds – One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets = liability). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Amortization – The paying off of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Annual Comprehensive Financial Report (ACFR) – A comprehensive set of financial reports produced by the local government to comply with the reporting rules set by the Government Accounting Standards Board (GASB). The ACFR features three sections: introductory, financial, and statistical.

Appropriation – An authorization granted by a legislative body to make expenditures and incur obligations for specific purposes. Appropriations are usually limited in amount and to the time during which they may be expended.

Assessed Value – The fair market value placed upon real and personal property by the City as the basis for levying property taxes.

- B -

Balanced Budget – A budget in which estimated revenues equal planned expenditures.

Bargaining Units – A group of employees which, by reason of the similarity of their jobs, form a unit appropriate for bargaining with management on questions of wages, benefits, and working conditions.

Basis of Accounting – The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes.

Bond – A written promise to pay a designated sum of money (the principal) on a specific date at a specified interest rate. Bonds are generally utilized to raise monies for long-term financing for major capital projects. Payments for bonds are shown as debt service.

Bond Ratings – A rating of quality given on any bond offering as determined by an independent agency in the business of rating such offerings.

Budget – A plan of financial operation containing an estimate of proposed expenditures for a single fiscal year (July 1 through June 30) and the proposed means of financing them.

Budget Calendar – The schedule of key dates or milestones that the City follows in the preparation and adoption of the budget.

Budget Document – The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

- C -

Capacity Improvement Multiplier (CIM) – Calculation taking the current net book value of assets of the total system (Water system or Sewer system) divided by the sustainable system capacity in equivalent dwelling unit (the amount of water used by a typical single residence).

Capital Expenditure – Costs associated with acquiring, upgrading, and maintaining physical assets such as property, land, plants, buildings, technology, or equipment.

Capital Improvement Plan (CIP) – A six-year plan of proposed capital expenditures for long-term improvements to the City's facilities including, water, sewer, parking facilities etc.; identifies each project and source of funding.

Committed Fund Balance – Amounts constrained to specific purpose by a government itself, using its highest level of decision-making authority.

Community Development Block Grant (CDBG) – An annual Federal grant received from the Department of Housing and Urban Development. It is primarily used for housing rehabilitation and other grant eligible activities.

Compensated Absences – An accrued employee's right to receive compensation for future absences attributable to service already rendered (i.e.: vacation and sick leave).

Consumer Price Index (CPI) – A measure, calculated and reported by the United States Department of Labor, commonly used as an indicator of the rate of inflation.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists.

Contractual Obligations – The costs related to obligations performed for the City by individuals, businesses, or utilities.

Cyclical Revaluation – Refers to the revaluation of all taxable and non-taxable properties in a municipality, combining a complete measure and listing of all taxable and nontaxable properties over time and updating an establishment of the new base year, to arrive at full and true value as of April 1.

- D -

Debt Service – The payment of interest and principal to holders of the City's debt instruments.

Designated Fund Balance – Funds that have been selected and assigned for a specific purpose.

Designated Unreserved Fund Balance – Portion of unreserved fund balance that management would prefer to use available financial resources for a specific purpose.

- E -

Economic Development Commission (EDC) – A commission committed to ensuring the continued economic prosperity and preservation of the qualities that attract and retain businesses in the community.

Enterprise Funds – Account for the financing of services to the general public whereby all or most of the operating expenses involved are recorded in the form of charges to users of such services. The Enterprise Funds consist of the Water Fund and the Sewer Fund.

Equalization Ratio – Indicates the relationship between assessed value and market value. This ratio is determined for each municipality every year by the NH Department of Revenue Administration through a study of the qualified sales that occurred within the municipality during the previous year.

Equalized Value – Assessed value calculated by the state to ensure that property under its jurisdiction is appraised equitably at market value.

Expenditure – Actual outlay of monies for goods or services.

- F -

Fiduciary Funds – A category of funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own program.

Fiscal Year – A twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and result of its operations. The fiscal year for the City of Portsmouth begins July 1 and ends on June 30.

Full Revaluation – Refers to the revaluation of all taxable and nontaxable properties in a municipality, with a complete measure and listing of all taxable and nontaxable properties to occur at the same time of the establishment of the new base year, to arrive at full and true value as of April 1. The term includes "full reappraisal" and "full reassessment." N.H. Admin. Code § Rev 601.24

Full Statistical Revaluation – Refers to the process of a revaluation of all taxable and nontaxable properties in a municipality, using existing property data, to arrive at full and true value as of April 1. The term includes "statistical update" and "statistical reassessment." N.H. Admin. Code § Rev 601.25

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of carrying on specific activities.

Fund Balance – The excess of an entity's assets over its liabilities also known as excess revenues over expenditures or net assets. A negative fund balance is sometimes called a deficit.

Fund Balance Policy – Policy to maintain fund balance at a predetermined target level.

- G -

General Obligation Bond – A bond for which the full faith and credit of the City is pledged for payment.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards used by state and local governments for financial accounting, recording and reporting. They govern the form and content of the basic financial statements of an entity; established by the Governmental Accounting Standards Board (GASB).

Goals – Statements of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

Government Finance Officers Association (GFOA) – A private, nonprofit organization which has actively supported the advancement of governmental accounting, auditing and financial reporting since 1906.

Governmental Accounting Standards Board (GASB) – The body that sets accounting standards, specifically for governmental entities at the state and local levels.

Governmental Fund Type – Governmental accounting includes eight types of funds: general, special, debt service, capital, enterprise, internal service, trust, and agency. These types are indicative of accounting procedures to be used and the function of each type.

- I -

Infrastructure – The basic facilities, equipment, services, and installations needed for the growth and functioning of a country, community, or organization.

Internal Control – Comprises organizational and operational methods adopted within a government to safeguard its assets, check the accuracy and reliability of its accounting data, promote efficiencies, and encourage adherence to policies.

- L -

Leave At Termination – Accumulated earned leave owed to employees when they leave municipal service.

Legal Level of Control – The lowest level of budgetary detail at which the government's management or finance officer may reassign resources without approval of the governing body. It is, at a minimum, expenditures for each department for each fund for which the budget is required.

Line-Item – Separate listing of each expenditure category along with the dollar amount budgeted for each.

- M -

Mills – One mill equals 1/1,000 of $1, or $1 of tax for every $1,000 of value.

Mission Statements – Broad, general statements which summarize the aims and values of an organization.

Modification Factor (Mod Factor) – The mod factor is used when determining workers compensation premiums. The mod factor is a value that compares the claim profile of the employer to the claim profile that would be expected of an employer of similar size payroll in the same in the same industry. A value of 1.00 is average, meaning the frequency and severity of actual losses equaled the expected losses. A mod factor greater than 1.00 means the employer experienced worse than expected losses during the rating period, and a mod factor of less than 1.00 indicates the employer's losses were better than expected for the rating period.

Modified Accrual Accounting – A basis of accounting in which revenues are recognized in the accounting period when they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred.

Municipal Service Agreement – An agreement between the City of Portsmouth, the Town of Newington, and the Pease Development Authority to provide municipal services in the airport district of the Pease Development Authority.

- N -

Net Position – The residual of all other financial statement elements presented in a statement of financial position.

Non-Operating Budget – Expenditures that are not directly attributed to the day-to-day operations of any one particular department: TANS, Debt Services, Contingency, Overlay Interest, County Tax, Capital Outlay.

- O -

Objective – The goal intended to be attained (and believed to be attainable) by the City of Portsmouth.

Operating Budget – Expenditures that are directly attributed to the day-to-day operations of a particular department: Salaries, Benefits, Supplies, Utilities, etc.

Overlay – An appropriation to fund potential tax abatements.

- P -

Partial Update – The process of analyzing market sales throughout the entire municipality to identify and implement needed value changes to the affected areas, or classes of property, to bring those properties to the municipality's general level of assessment utilizing the existing base tax year and providing an addendum to the existing USPAP compliant report.

Pease Development Authority (PDA) – A body politic and corporate of the State of New Hampshire located in Rockingham County, New Hampshire.

Performance Measure – An indicator of the attainment of an objective; it is a specific quantitative measure of work performed, or services provided within an activity or program, or it may be a quantitative measure of results obtained through a program or activity.

Proposed Budget – The operating and capital budgets submitted to the City Council by the City Manager.

- R -

Reserve For Debt – Account where retained earnings are set aside to satisfy outstanding debts.

Reserve For Property Appraisal – Account where retained earnings are set aside to cover property appraisals.

Restricted Net Position – One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. It consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability or deferred inflow of resources relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability/deferred inflow of resources or if the liability will be liquidated with the restricted assets reported.

Retained Earnings – The accumulated equity balance in an enterprise or internal service fund resulting from operations over the years. This is the difference between fund assets and fund liabilities.

Revaluation – Refers to the act of re-estimating the worth of real estate of the entire municipality using standard appraisal methods, calibration of the CAMA tables and models, establishment of a new base year with a USPAP compliant report, and providing for statistical testing whether by either a Full Revaluation, Full Statistical Revaluation, Cyclical Revaluation, or Partial Update.

Revenue – The income received by the City in support of a program of services to the community; includes such items as property taxes, fees, user charges, grants, fines, interest income, and miscellaneous revenue.

Revised Statutes Annotated (RSA) – The State of New Hampshire's statutes.

Rolling Stock – The equipment available for use as transportation, such as vehicles owned by the City of Portsmouth.

- S -

Special Revenue Fund – A fund used to account for the proceeds of specific revenues that are legally restricted to expenditure for specific purposes.

Sustainability – Development which meets the needs of the present without compromising the ability of future generations to meet their own needs; refers to the use of ecosystems and their resources in a manner that satisfies current needs while allowing them to persist in the long term.

- T -

Tax Levy – Taxes that are imposed and collected.

Tax Rate – The amount of tax levied for each $1,000 of assessed value.

- U -

Unassigned Fund Balance – A fund balance that has not been selected or assigned to a specific purpose.

Unrestricted Net Position – One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. It is the difference between total net position and its two other components (net investment in capital assets and restricted net position).

Urban Development Action Grant (UDAG) – An economic development initiative established by the US Department of Housing and Urban Development (HUD) in the early 1980's whose goals were to establish public/private partnerships that would stimulate economic development in communities' downtown districts.

User Fees – The payment of a fee for direct receipt of a public service by the person benefiting from the service.

Abbreviations/Acronyms

- A -

AARP – American Association of Retired Persons
ACE – Architecture, Construction, Engineering
ACEC – American Council of Engineering Companies
ACO – Animal Control Officer
ACFR – Annual Comprehensive Financial Report
ACS – American Community Survey
ADA – Americans with Disability Act
AEP6 – Arts and Economic Prosperity 6 (study)
AFI – Alpha Flying Inc.
AFSCME – American Federation of State, County and Municipal Employees
AFTA – Americans for the Arts
AIDS – Acquired Immunodeficiency Syndrome
ALICE – Alert, Lockdown, Inform, Counter, and Evacuate
AMR – Automated Meter Reading
APC – Atlas Pilatus Center Inc.
APT – Association of Portsmouth Teachers
ARC – American Red Cross
AREA – Authorized Regional Enrollment Area (plan)
ARPA – American Rescue Plan Act
ARRA – American Recovery and Reinvestment Act
ARS – AIDS Response Seacoast
ATM – Automated Teller Machine
ATSDR – Agency for Toxic Substances and Disease Registry
ATV – All Terrain Vehicle

- B -

BAF – Biologically Aerated Filters
BBBSNH – Big Brothers, Big Sisters of New Hampshire
BBH – Bureau of Behavioral Health
BFC – Bicycle Friendly Community
BI – Buildings & Infrastructure
BIPOC – Black, Indigenous, and People of Color
BMP – Best Management Practices
BTLA – Board of Tax and Land Appeals

- C -

CAD – Computer Aid Design – or – Computer Aided Dispatch (Police Department)
CALEA – The Commission on Accreditation for Law Enforcement Association
CAMA – Computer Aided Mass Appraisal
CARES – Coronavirus Aid, Relief, and Economic Security (Act)
CASEL – Collaborative for Academic, Social, and Emotional Learning
CAW – Coastal Adaptation Workgroup
CBD – Central Business District
CBERN – Chemical, Biological, Explosive, Radiological, Nuclear
CCC – Connect Community Church
CCGP – Chamber Collaborative of Greater Portsmouth
CCT – Community Care Team
CDBG – Community Development Block Grant

CDC – Center for Disease Control
CDFA – Community Development Finance Authority
CDP – Community Diversion Program
CDRW – Compact Disc Re-Writable
CDS – Congressionally Directed Spending
CEDS – Comprehensive Economic Strategy
CEPT – Chemically Enhanced Primary Treatment
CFAI – Commission on Fire Accreditation International
CFC – Chloroflurocarbon
CFS – Child and Family Services of New Hampshire
CHIP – Community Health Improvement Plan
CIBOR – Commercial Investment Board of Realtors (NH)
CIM – Capacity Improvement Multiplier
CIP – Capital Improvement Plan
CISA – Cybersecurity & Infrastructure Security Agency
CJIS – Criminal Justice Information Services
CMAQ – Congestion Mitigation and Air Quality
CO2 – Carbon Dioxide
COAST – Cooperative Alliance for Seacoast Transportation
COD – Coefficient of Dispersion
COLA – Cost of Living Adjustment
COLL BARG – Collective Bargaining
COM – Combined Funding
COVID-19 – Corona Virus Disease – 2019
CPCNH – Community Power Coalition of New Hampshire
CPI – Consumer Price Index
CPI-U – Consumer Price Index for All Urban Consumers
CREAT – Climate Resilience Evaluation and Awareness Tool
CRH – Cross Roads House
CRM – Customer Relationship Management
CRN – Community Resource Network
CSA – Community Supported Agriculture
CSO – Combined Sewer Overflow
CST – Crime Scene Team
CTE – Career Technical Education

- D -

DAF – Dissolved Air Floatation
DBA – Downtown Business Association
DEI – Diversity, Equity, and Inclusion
DES – Department of Environmental Services
DO – Dondero School
DOT – Department of Transportation
DPLA – Digital Public Library of America
DSA – Deer Street Associates

- E -

EAC – Election Assistance Commission
ECC – Emergency Communications Center
EDC – Economic Development Commission
EITC – Earned Income Tax Credit
ELO – Extended Learning Opportunity
EMO – Emergency Management Office
EMS – Emergency Medical Services

EMT – Emergency Medical Technician
EPA – Environmental Protection Agency
ERP – Enterprise Resource Planning
ERZ – Economic Revitalization Zones
ESF – Emergency Support Functions
ESOL – English as a Second Language (also ESL)
ESSER – Elementary and Secondary School Emergency Relief (Funds)
EST – Estimated
EV – Electric Vehicle

- F -

FDA – Food and Drug Administration
FEMA – Federal Emergency Management Agency
FICA – Federal Insurance Contribution Act
FMLA – Family and Medical Leave Act
FOG – Fats, Oils, and Grease
FPN – Food Providers Network
FS – Family Services
FT – Full Time
FTA – Federal Transit Administration
FTE – Full Time Equivalent
FTO – Field Training Officer
FTZ – Foreign Trade Zone
FY – Fiscal Year

- G -

GAAP – Generally Accepted Accounting Principles
GASB – Government Accounting Standards Board
GFOA – Governmental Finance Officers Association
GIS – Geographic Information Systems
GMR – Guaranteed Maximum Rate
GOFERR – Governor's Office for Emergency Relief and Recovery
GPTMA – Greater Portsmouth Transportation Management Association
GSA – General Services Administration

- H -

HAZ-MAT – Hazardous Materials
HDC – Historic District Commission
HIDTA – High Intensity Drug Trafficking Areas
HIV – Human Immunodeficiency Virus
HM – Hazardous Materials
HR – Human Resources
HRS – Hours
HUD – United States Department of Housing and Urban Development
HVAC – Heating, Ventilation, and Air Conditioning

- I -

IBPO – International Brotherhood of Police Officers
ICAC – Internet Crimes Against Children
ICC – International Code Council
ICLEI – Local Governments for Sustainability (formerly International Council for Local Environmental Initiatives)
ICMA – International City/County Management Association
IEP – Individualized Education Program

IRS – Internal Revenue Service
ISB – Investigative Services Bureau
ISO – Insurance Service Officer
ISSA – Information Systems Security Association
IT – Information Technology
IVR – Interactive Voice Response

- J -

JBC – Joint Building Committee

- L -

LCHIP – (New Hampshire) Land and Community Heritage Investment Program
LCR – Leadership in Community Resilience
LED – Light Emitting Diode
LEED – Leadership in Energy and Environmental Design
LEOP – Local Emergency Operations Plan
LGBTQ+ – Lesbian, Gay, Bisexual, Transgender, Queer/Questioning Plus
LH – Little Harbor School
LPG – Liquefied Petroleum Gas
LTCP – Long Term Control Plan

- M -

MAAP – Municipal Agent Automation Project
MAN – Metropolitan Area Network
MEP – Manufacturing Extension Partnership
MOD – Modification Factor
MOU – Memorandum of Understanding
MPO – Metropolitan Planning Organization
MS4 – Municipal Separate Storm Sewer Systems
MSGP – Multi-sector General Permit
MSW – Municipal Solid Waste
MUTCD – Manual on Uniform Traffic Control Devices

- N -

NAMI – National Alliance on Mental Illness
NECAP – New England Common Assessment Program
NECHPS – Northeast Collaborative for High Performance Schools
NEMSN – New England Municipal Sustainability Network
NEPBA – New England Police Benevolent Association
NEWWA – New England Water Works Association
NF – New Franklin School
NFPA – National Fire Protection Association
NHANG – New Hampshire Air National Guard
NH SBDC – New Hampshire Small Business Development Center
NHCAW – New Hampshire Coastal Adaptation Workshop
NHDES – New Hampshire Department of Environmental Services
NHDHHS – New Hampshire Department of Health and Human Services
NHDOT – New Hampshire Department of Transportation
NHES – New Hampshire Employment Security
NHFSTEMS – Division of Fire Standards and Training and Emergency Medical Services (of NH Dept of Safety)
NHRS – New Hampshire Retirement System
NHSG – New Hampshire Seacoast Greenway
NLC – National League of Cities

NOAA – National Oceanic and Atmospheric Administration
NON – Non-Union
NPS – National Park Service
NPDES – National Pollutant Discharge Elimination System

- O -

OCLC – Online Computer Library Center
OHRV – Off-Highway Recreational
OPEB – Other Post-Employment Benefits
OT – Overtime
OU-1 – Operable Unit 1 – Source Control (Coakley Landfill Group)
OU-2 – Operable Unit 2 – Migration Management (Coakley Landfill Group)
OW – Outside Work

- P -

PACA – Portsmouth Arts and Cultural Alliance
PAEPT – Portsmouth Area Emergency Planning Team
PAFR – Popular Annual Financial Report
PC – Palliative Care
PDA – Pease Development Authority
PEAC – Portsmouth Energy Advisory Committee
PEAK – Program for Elementary Age Kids
PEDLP – Portsmouth Economic Development Loan Program
PEEP – Portsmouth Early Education Program
PFC – Perfluorochemicals
PFAS – Perfluorooctanesulfonic acid
PFOA – Perfluorooctanoic acid
PFOS – Perfluorooctanesulfonic acid
PHA – Portsmouth Housing Authority
PHS – Portsmouth High School
PHS – Portsmouth Historical Society
PIO – Public Information Officer
PIWWTF – Peirce Island Wastewater Treatment Plant Facility
PLC – Professional Learning Communities
PMA – Professional Management Association
PMS – Portsmouth Middle School
PNSY – Portsmouth Naval Shipyard
PPAF – Prescott Park Arts Festival
PPD – Portsmouth Police Department
PPL – Portsmouth Public Library
PPDTV – Portsmouth Police Department Television
PPMtv – Portsmouth Public Media Television
PREP – Piscataqua Region Estuary Partnership
PT – Part Time
PTA – Parent Teacher Association
PTO – Parent Teacher Organization
PTAP – Pollutant Tracking & Accountability Project
PTSC – Parking, Traffic, and Safety Committee
PULA – Public Undeveloped Lands Assessment

- R -

RAB – Restoration Advisory Board
RCA – Rockingham Community Action
RDC – Redundant Dispatch Center

REC – Renewable Energy Credits
RFI – Request for Information
RFP – Request for Proposal
RFQ – Request for Qualifications
RJLA – Robert J. Lister Academy
RMCC – Richie McFarland Children's Center
RMS – Records Management System
RNMWP – Rockingham Nutrition and Meals on Wheels Program
RSA – Revised Statutes Annotated
RSVP – Retired and Senior Volunteer Program

- S -

S&P – Standard & Poor's
SAAS – Software as a Service
SAC – Senior Activities Center
SAG – State Aid Grant
SASS – Sexual Assault Support Services
SAT – Suite of Assessments
SBAC – Smarter Balanced Assessment Consortium
SBDC – Small Business Development Center
SCADA – System Control and Data Acquisition
SCS – Seacoast Community School
SEL – Social Emotional Learning
SELF – Service Above Self Scholarship
SELT – Southeast Land Trust
SFFP – Seacoast Family Food Pantry
SFP – Seacoast Family Promise
SHA – State Health Assessment
SHIP – State Health Improvement Plan
SIPP – Save the Indoor Portsmouth Pool
SIU – Special Investigative Unit
SMA – Supervisory Management Alliance
SMHC – Seacoast Mental Health Center
SMPO – Seacoast Metropolitan Planning Organization
SOS – Strength Over Stigma
SPED – Special Education
SRF – State Revolving Fund
SRO – School Resource Officer
STEAM – Science, Technology, Engineering, Art, and Mathematics
SUV – Sport Utility Vehicle
SWAG – Safe Water Advisory Group
SWEPT – Statewide Education Property Taxes
SWPPP – Storm Water Pollution Prevention Plans

- T -

TCP/IP – Transmission Control Protocol/Internet Protocol
TDD – Telecommunications Device for the Deaf
TIDE – Taskforce on Inclusion, Diversity and Equity
TQP – Teacher Quality Panel
TY – Tax Year

- U -

UDAG – Urban Development Action Grant
UNH – University of New Hampshire

UPS – United Parcel Service
USDA – United States Department of Agriculture
USEPA – United States Environmental Protection Agency

- V -

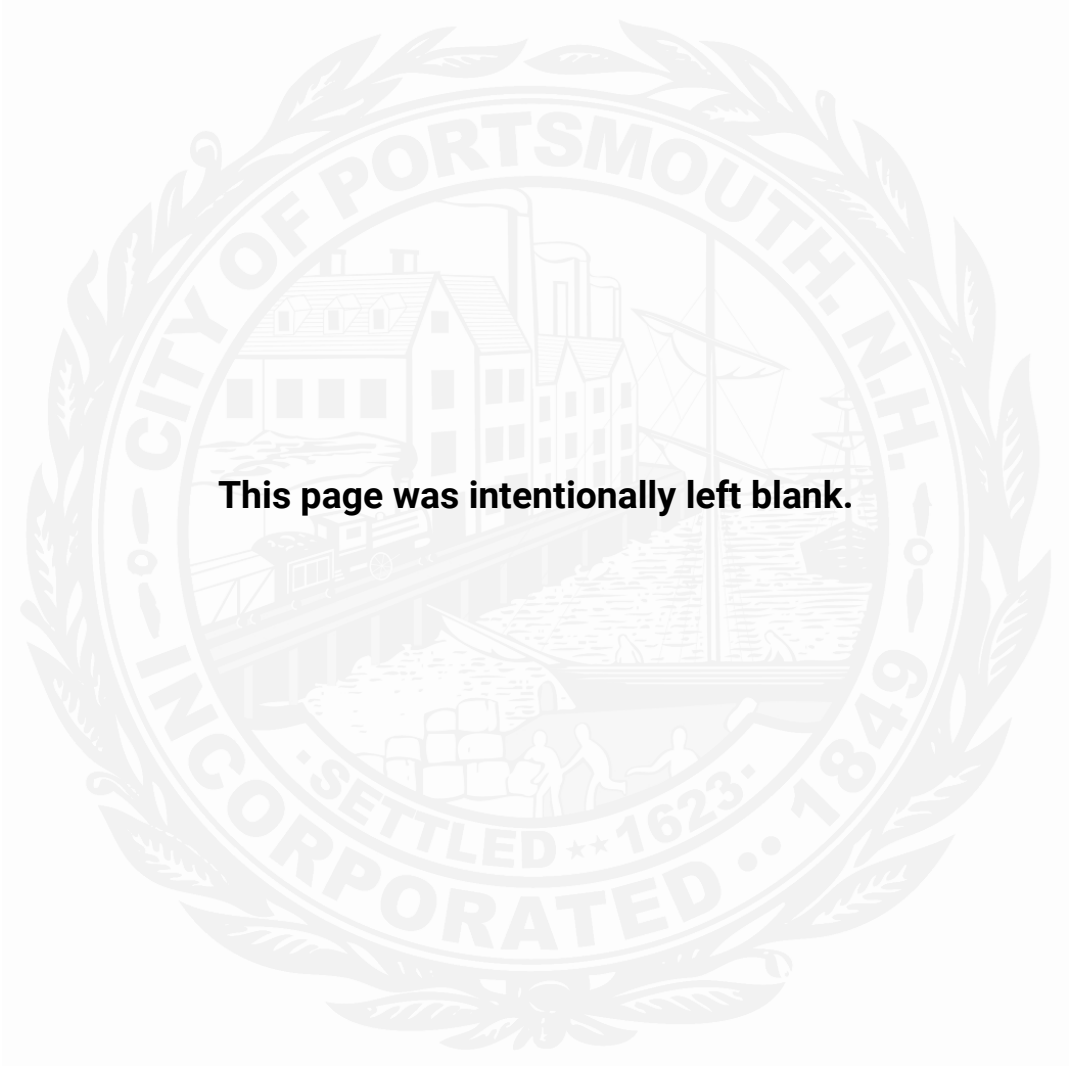
VDI – Virtual Desktop Interface
VLAN – Virtual Local Area Network
VNA – Visiting Nurses Association
VOIP – Voice Over Internet Protocol

- W -

WFC – Walking Friendly Community
WK – Week
WMP – Wastewater Master Plan
WWTF – Wastewater Treatment Facility

- Y -

YMCA – Youth Men's Christian Association



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Appendix VI: Theoretical Budget Exercise

Consideration of a Zero Dollar/Percent Increase for the Fiscal Year 2027 Budget

At the launch of the annual budget development cycle for the Fiscal Year 2027 (FY27) Proposed Budget, the City Manager and staff presented the City Council with a preliminary glimpse of the cost drivers and projections expected to impact the budget process. After reflecting on that January 14, 2026 introductory presentation, the City Council considered budget guidance offered by Councilor Tabor at its February 2, 2026 regular meeting to provide to the City Manager in preparation for the FY27 Proposed Budget.

The Council reviewed recent releases of the Consumer Price Index (CPI) and reports of cost-of-living increases by the Social Security Administration, both as economic indicators and measures of inflation and change in cost-of-living. There was continued attention paid to the completion in 2024 of a comprehensive property revaluation in the City that had a significant impact on property owners, specifically regarding the notable shift in valuation from commercial to residential properties. The discussion also included the need for intentional consideration of streamlining and consolidating the efficient delivery of municipal services without layoffs or reductions in the types of services offered. That discussion resulted in guidance from the Council directing the City Manager to prepare a FY27 budget with not more than a 5% increase in the tax rate over the previous year.

In previous years, the Council conversation has included that a zero percent (effectively zero dollar) change in the proposed budget be considered. There have been comments validating that such an expectation would not provide funding for collectively bargained labor cost items nor contractual increases without reductions in services and/or staffing levels. This Appendix is provided as a budget exercise, lending insight into the impacts to programs, services, and staffing that would need to be evaluated, along with challenges that the City would face in adopting a zero percent (0%) budget change year over year.

By The Numbers

Maintaining the FY27 budget at the FY26 level of $150,294,940 would result in a shortfall of $7,676,450 as compared to the Proposed FY27 Budget. This reduction would require careful examination of City operations and services to identify areas for cost-saving measures or reprioritization.

Budget Comparison:

- Fiscal Year 2026 Adopted Budget: $150,294,940
- Fiscal Year 2027 Proposed Budget: $157,971,390
- **Proposed Change: $ 7,676,450**

This exercise must focus on City spending including:

1. **Personnel Costs:**
   Human capital costs account for nearly 70% of the annual City budget. Maintaining current staffing levels or salary adjustments will be challenging. One of the largest investments residents make is in us, the people who drive this organization and deliver City services. This could have an impact on recruitment, retention, and employee satisfaction.
2. **City Services:**
   Reduced funding will certainly require scaling back certain services, programs, or community initiatives to align with the adjusted budget.
3. **Capital Projects:**
   Scheduled infrastructure improvements or maintenance projects could face delays or reductions.
4. **Long-Term Planning:**
   Efforts to invest in the City's future, such as sustainability initiatives or economic development programs, might be hindered. Additionally, the ability to allocate funds annually for unforeseen expenses or emergencies could be constrained.

Reducing Budget versus Reducing Taxes

It is important to appreciate that in some cases, the choice of word or language can make a big difference. Very often in relation to the annual budget process, comments are offered about the change in budget. In this exercise, the City Council expressed interest in the consequences of restricting the change in the budget to zero percent (or zero dollar). It is the reference to the budget that specifically addresses the

appropriation for spending; the adopted budget is the approved plan for expenditures. The total amount to be spent according to the budget is only one element of the calculation that leads to tax impact.

Change in the tax rate is driven by three intersecting elements: 1) the approved budget for spending; 2) the estimated offsetting revenues to be generated; and 3) the property tax base across which the tax burden is levied. This clarification is offered to point out that in a given year, even with a zero budget change, if the level of estimated revenues decreases or if the property base valuation decreases, the resulting tax rate may still rise. So, although a zero change in budget is a reasonable place to start, it may not unilaterally deliver a zero change in the municipal tax rate.

Consider these potential actions that would not actually help reduce budget change to zero but could contribute to limiting the growth of the tax rate.

- **Raising existing fees or introducing new fees:**
    - Fees, whether for permit or license, generate revenue. That revenue pays for a portion of the budgeted spending. The more revenue anticipated, the less money needs to be raised through property taxes.
    - Note that expenditures underlying the permit or license still need to be paid, such as payroll or supplies, so the budget needs to remain. The higher revenue may reduce the amount of taxes to be raised, however there is no budget reduction to help reach zero budget change.
- **Introducing pay-for-participation programs:**
    - Suggestions such as pay-per-bag solid waste disposal or pay-for-play athletic programs may be contemplated during budget deliberations.
    - As in the first example, these programs would generate new revenues, but the underlying work of waste collection or athletic coaching and supplies would still need to be budgeted and expended. While the higher revenues may certainly help reduce the amount of taxes to be raised, this suggestion would not help to achieve zero budget change.

What Would This Mean?

If the City of Portsmouth were directed to operate in FY26 with a zero-dollar increase from the previous year's budget, this would likely require significant reductions or revisions to various programs, services, and priorities. Aiming always to minimize the impact on residents and overall quality of life in the City and seeking to control costs

while maintaining essential services, here are some areas that would most likely be impacted:

1. **Salaries and Staffing**:
    - To balance a zero-dollar increase budget, the City would need to freeze or reduce cost-of-living adjustments to salaries and wages for employees to the extent allowable under contractual commitments. In some cases, staff positions could be left unfilled or eliminated through attrition to avoid layoffs.
    - Staffing costs represent nearly 70% of the annual General Fund budget, which reinforces how the services provided by the City are significantly people-focused. An effort to make measurable budget reductions would quite certainly necessitate some adjustments to staffing levels somewhere within the departments of the City.
    - Employee benefits, including health insurance and training programs, could also face reductions or adjustments to align with budget limitations.
2. **Recreation and Cultural Programs**:
    - Funding for recreation programs (youth sports leagues, summer camps, afterschool activities, etc.) and cultural programs (art exhibits, concerts, public events) could be reduced. The City may opt to limit the scope or frequency of these offerings, charge higher fees, or consider other alternatives.
    - Local programs that rely on discretionary funding could face cuts, potentially leading to fewer public events or less community engagement.
3. **Social Services and Human Services**:
    - Certain non-essential social services or discretionary programs could face cuts, such as services for seniors, mental health programs, or outreach initiatives.
    - The City could reduce or eliminate funding for Outside Social Services including nonprofits or community organizations that provide services like housing assistance, food programs, or youth outreach.
4. **Library and Educational Programs**:
    - The public library system or educational programs offered by the City could experience cuts to their operating budgets. This could lead to

reduced hours of operation, fewer programs for children or adults, and staff reductions.

5. **Health and Environmental Initiatives**:
    - City programs focused on environmental sustainability, public health, and climate action could be scaled back. For example, green energy initiatives, waste reduction programs, or local environmental outreach efforts might be put on hold.
6. **Economic Development Initiatives**:
    - Funding for economic development programs that promote tourism, business development, or other local economic interests could be reduced or eliminated. This might impact efforts to attract new businesses or support existing ones, especially in the wake of economic challenges.
7. **Capital Improvement Projects**:
    - Capital expenditures (such as infrastructure improvements, road repairs, and building maintenance) are often among the first areas targeted for cuts in a zero-increase budget. This could mean delaying or scaling back major projects such as building renovations, road paving, sidewalk improvements, or upgrades to parks, playgrounds, and recreational facilities.
    - Postponing or scaling down large capital projects could also include delaying the replacement of aging City vehicles, equipment, or technology.
8. **Public Education:**
    - This is certainly difficult to contemplate, but even within the public schools there would need to be a review of programming choices, evaluation of optional services, and consideration of staffing levels as part of this exercise.
9. **Public Safety Services**:
    - Fire, police, and emergency medical services (EMS) could face pressure to operate within current funding levels, which could lead to reduced staffing levels, limited overtime, or scaling back certain programs.
    - Non-essential services within public safety, including community outreach programs or preventative safety programs, could be reduced or eliminated.

- There could also be a reduction in funding for Police and Fire Department training or equipment upgrades, though basic staffing and response times would likely remain prioritized.

10. **Public Works and Maintenance**:
    - Routine City maintenance, such as street cleaning, snow removal, or park maintenance, could be scaled back. For example, fewer staff members could be assigned to non-essential tasks, or the frequency of certain services could be reduced.
    - Non-essential public works projects, such as beautification or enhancements to public spaces, could be delayed or canceled.

In general, achieving a zero-dollar increase would require balancing cuts across multiple departments, with a focus on reducing non-essential services while maintaining core City functions. The City would likely prioritize maintaining public safety, health, and essential infrastructure, while scaling back or postponing programs and services that are less critical or more discretionary.