

Town of Portsmouth

Town Administrator's Proposed Budget
Fiscal Year July 1, 2026 – June 30, 2027

<https://www.portsmouthri.gov/>

FY 27 Budget Data Points

1. Total Proposed Budget Increase:

- General Fund expenditure for FY 2027 is \$79,096,182, representing a 2.598% increase over the previous year.

2. Tax Levy and Levy Cap:

- The total property tax levy is projected to rise by 3.950%. The State levy cap is 4%.

3. Proposed Tax Rates per \$1000 of assessed value:

- | | <u>Current</u> | <u>Proposed</u> |
|--------|----------------|-----------------|
| • RES: | \$13.275 | \$9.894 |
| • COM: | \$13.275 | \$9.894 |
| • TAN: | \$15.651 | \$15.651 |

Tax Rate	
Tangible	
\$129,273,797 NAV	
+ 1000 per \$1000	
= \$129,274 NAV / 1000	
\$15.651 Tax Rate	
\$2,023,264 Levy	
RRE and COM	
\$6,658,660,018 NAV	
+ 1000 per \$1000	
= \$6,658,660 NAV / 1000	
\$65,881,479 Levy	
+ \$6,658,660 NAV / 1000	
= \$ 9.894 Tax Rate	
Over or Under the Cap	
Max Levy \$67,937,411	
Proposed Levy \$67,904,743	
Needed Levy is -\$32,667 Under Cap	
Proposed Levy \$67,904,743	
Needed in Taxes \$67,904,743	
\$0 Equal or Over	

Summary	3.950%
Real Property Tax Cap Calculation	Proposed FY 2027
Total expenditures	\$ 79,096,182
Non Tax Revenue	\$ (11,456,704)
Prorate/Pilot/Pyr Taxes	\$ (1,262,576)
Less MV Revenue	\$ -
Factor in Allowance	\$ 1,527,841
Amt needed in Property Taxes	\$ 67,904,743
FY 26 Property Taxes	\$ 65,324,433
Limit to CAP	\$ 2,612,977
Max General Property Taxes	\$ 67,937,411
Amount (over) or under CAP	\$ 32,667
	UNDER

INTRODUCTION

Local governments are required to adopt balanced budgets by allocating resources in conformity with both policies and fiscal targets. This ensures spending follows a plan, supports government objectives, stays within present limits, and does not exceed available funds. Meeting these objectives requires budget preparation based on several concepts recognizing accountability. Accountability is often established by incorporating these objectives into legal mandates which require budgets to:

- be balanced so current revenues are sufficient to pay for current services; and
- be prepared in accordance with all applicable federal, state, and local laws; and
- provide a basis for the evaluation of a government's service efforts, costs, and accomplishments.

The Town of Portsmouth budget includes an operating budget and capital budget. An operating budget is a plan of annual spending and the means to pay for it. A capital budget contains long-term spending on the acquisition of assets or improvement of existing assets and the means to pay for them; this could include potential borrowings.

We used current and prior year financials and budgets, State Aid information, service contracts, information on current revenues and expenditures, debt service commitments, collective bargaining agreements, and multiyear capital budget plans in developing this budget.

Many organizations consider budgets to be balanced when revenues equal appropriations. While this is most certainly a definition of an *equalized budget*, it is not necessarily indicative of a *balanced budget*. An equalized budget gets the budget adopted for another year, but it doesn't necessarily promote short-term execution of a long-term plan.

A balanced budget exhibits certain core characteristics:

- Spending Limited to Available Resources
- Conservative Revenue Estimates
- Realistic Spending
- Prioritized Services

We compiled each department's budget by talking to department heads and determining their future needs and any additional items that needed to be addressed. What follows is the proposed budget for our town.



FY 27 Budget Calendar

26 Aug	(2025) Staff Capital Improvement Plan Workshop #1
Oct	(2025) CIVIC Support letters distributed
08 Oct	(2025) Staff Capital Improvement Plan Workshop #2
Nov	(2025) Budget Worksheets distributed to Department Heads
09, 10, 11 Dec	(2025) Staff Budget Training
06 – 23 Jan	Department budget reviews with Finance Director
09 Jan	Civic support requests due
12 Jan	TC Legislative Priorities meeting
26 Jan	Joint TC / School Committee Legislative Meeting and Budget Session
10 – 13 Feb	Department budget reviews with Town Administrator
16 Feb -06 Mar	Develop Draft TA Budget
23 Feb	TC Review and Approval of Civic Support Requests
10 – 13 Mar	Staff budget reviews and challenging of budget proposals
20 Mar	Submission of School budget to Town Administrator
24 Mar	TA Proposed Budget Complete
30 Mar	Submission of proposed budget of receipts and expenditures to Town Council
27 Apr	Overview of proposed budget and revenues review
28 – 29 Apr	Budget Reviews
30 Apr	Budget Reviews (if required)
11 May	Town Council adopts provisional budget (if not previously adopted at budget review)
12 May	Submission of provisional budget to RI Division of Municipal Finance
12 May	Budget submitted to local paper for publishing
19 May	1st advertisement of public budget hearing
26 May	2nd advertisement of public budget hearing
10 Jun	Public hearing
22 Jun	Town Council adopts FY 2026-27 budget
23 Jun	TC Approved Budget Submitted to State

Within two (2) weeks of the adoption of the Final Town Budget, any qualified elector of the town may circulate a petition requesting that a referendum be held on the Final Budget as approved by the Town Council

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Elected Officials

Town Council

Keith E. Hamilton, President

David M. Gleason, Vice President

Sondra Blank

Mary A. McDowell

Sharlene M. Patton

Juan Carlos Payero

David G. Reise

School Committee

Emily Copeland, Chair

Frederick Faerber III, Vice Chair

Karen McDaid, Clerk

Jack Delehanty

Brett Fox

Isabelle Kelly

Emily Skeehan

Town Committees, Boards, and Officials

Agriculture Committee
Bicycle & Pedestrian Advisory Committee
Black Regiment Monument Commission Rep
Bristol Ferry Town Common Committee
Board of Canvassers
CRMC Representative
Conservation Commission
Design Review Committee
Dog Park Committee
Economic Development Committee
Fence Viewer
Harbor Commission
Harbormaster
Hospitality Representative
Housing Authority
Juvenile Hearing Board
Melville Park Committee
Mooring Assignment Appeal Committee
Municipal Court Judge
OPEB Commission

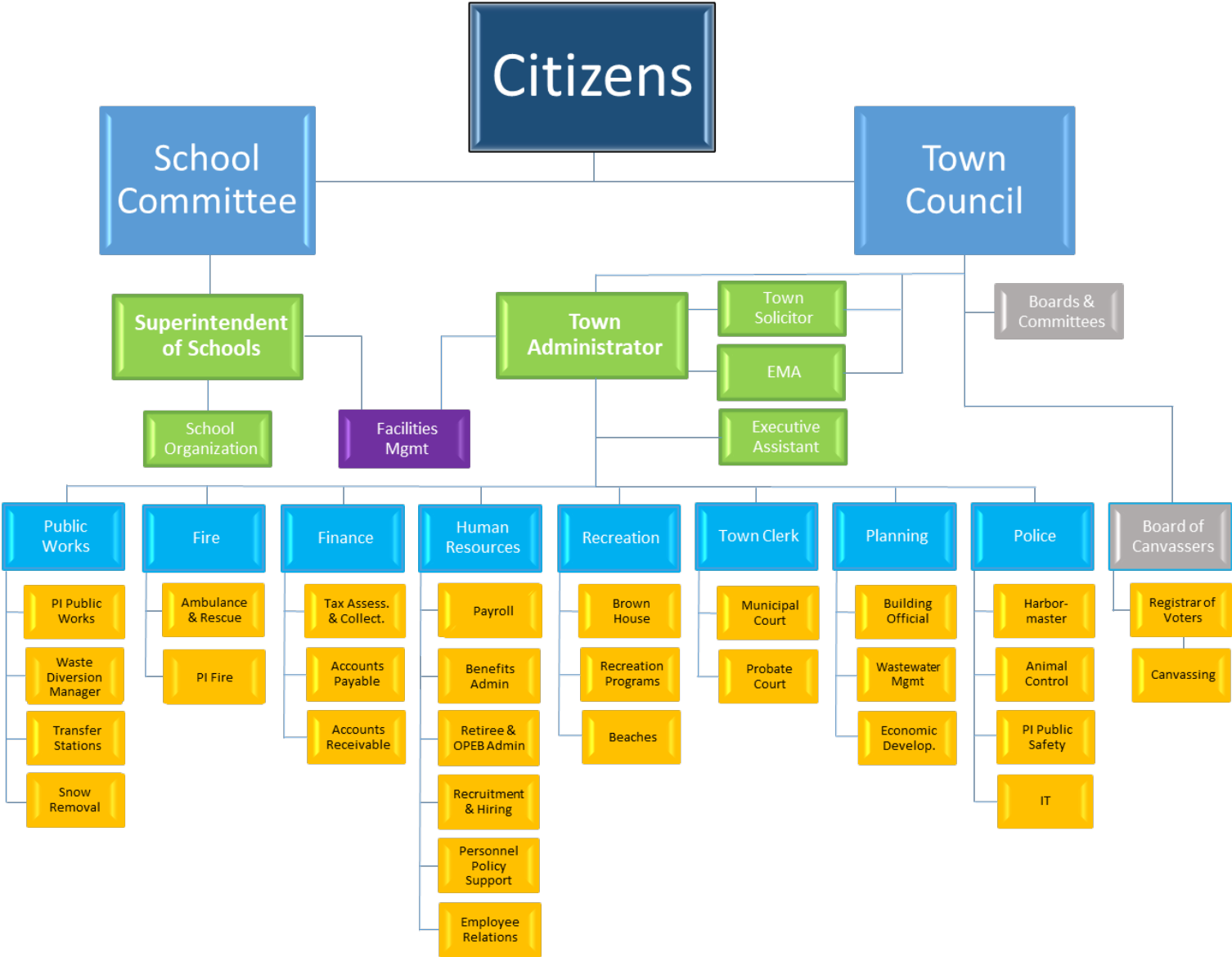
Parks and Recreation Committee
Pension Advisory Committee
Planning Board
Portsmouth Prevention Coalition
Probate Court Judge
Prudence Island Planning Commission
School Committee
Sealer of Weights and Measures
Service Area Citizens' Advisory Committee
Solid Waste/Recycling Committee
Tax Assessment Board of Review
Town Council
Town Prosecutor
Tree Commission
Tree Warden
Veterans Honor Roll Committee
Wastewater Appeals Board
West Side Development Advisory Committee
Zoning Board of Review

Town Administration

<u>Position</u>	<u>Name</u>	<u>Phone Number</u>
Town Administrator	Richard Rainer	401-683-3255
Town Solicitor	Giovanni Cicione, Esq.	401-996-3536
Town Solicitor	Joseph Larisa, Jr., Esq.	401-743-4700
Town Clerk	Jennifer West	401-683-2101
Canvassing	Jacqueline Schulz	401-683-3157
Finance Director	Kayla Marsden	401-683-9118
Human Resource Director	Lisa Puglia	401-643-0310
Tax Collector / Assessor	Matthew Helfand	401-683-1214
Information Systems	Uplink IT	n/a
Planning Director	Lea Hitchen	401-643-0332
Building Official	Matthew Kent	401-683-3611
Economic Business Development	Richard Talipsky	401-643-0382
Wastewater Manager	Tod Drake	401-643-0380
Police Chief	Brian Peters	401-683-0300
Fire Chief	Paul Ford	401-683-1200
Emergency Management	Ray Perry	401-643-0350
Public Works Director	Paul Rodrigues	401-683-0362
Waste Diversion Manager	Colby Kresge	401-643-0306
Recreation Director	Wendy Bulk	401-787-0281
Municipal Court Judge	Alicia L. Anthony	n/a
Probate Court Judge	Richard D'Addario	n/a

Town of Portsmouth Organizational Chart

Fiscal Year 2026-2027



Community Profile



Population

The following table shows the Town's population and the change in population relative to the State.

State	<u>Rhode Island</u>
County	<u>Newport</u>
Area	
• Total	59.3 sq mi (153.6 km ²)
• Land	23.2 sq mi (60.1 km ²)
• Water	36.1 sq mi (93.5 km ²)
Elevation	203 ft (62 m)
Population	2020 Census Data
• Total	17,871
• Density	742.6/sq mi (286.7/km ²)

Year	Town	% Change Increase (Decrease)	State	% Change Increase (Decrease)
2020	17,871	2.77%	1,097,379	4.26%
2010	17,389	-0.41%	1,052,567	0.41%
2000	17,460	3.58%	1,048,319	4.47%
1990	16,857	18.24%	1,003,464	5.95%
1980	14,257	13.86%	947,154	-0.27%
1970	12,521	51.75%	949,723	10.5%
1960	8,251	25.43%	859,488	7.27%
1950	6,578	---	791,896	-



Office of the Town Administrator

Budget Message

March 29, 2026

Dear Honorable Members of the Portsmouth Town Council,

I am pleased to present the Town Administrator's Proposed Municipal Budget for Fiscal Year 2027, in accordance with Article III, Section 304 of our Town Charter. This budget is designed to provide the Town Council and residents with clear financial insight and a responsible fiscal plan that sustains essential services while positioning Portsmouth for continued financial stability. I appreciate the trust you have placed in me to guide this process.

After careful evaluation of revenue forecasts, expenditure needs, economic conditions, and prior Council actions, I propose a total General Fund expenditure of **\$79,096,182**, representing a **2.598** percent increase over the previous year. This budget reflects conservative revenue assumptions and a balanced approach to maintaining services while managing long-term obligations.

To support these expenditures, the total property tax levy is projected to increase by **3.950** percent, which remains within the State levy cap of 4 percent. Due to the full implementation of the recent property revaluation, the proposed tax rate is **\$9.894** per \$1,000 of assessed value for both residential and commercial property, while the tangible tax rate remains at \$15.651 as set by State legislation.

While inflation has moderated from prior years, cost pressures remain. As of early 2026, the Consumer Price Index for the Northeast region reflects an annual increase of approximately 3 percent. In addition, this budget incorporates significant increases in employee benefit costs, including a 16.47 percent increase in health insurance and over 9 percent for dental coverage. These rising costs continue to place pressure on municipal budgets and require careful financial planning.

At the same time, maintaining a competitive workforce remains essential. This budget supports necessary personnel adjustments to recruit and retain qualified employees while continuing to deliver a high level of service to our residents. It also prioritizes capital needs, road maintenance, and core community services to ensure Portsmouth remains a well maintained and financially responsible municipality.

The proposed budget upholds our commitment to prudent financial management and service delivery, including:

- Fulfilling contractual obligations under collective bargaining agreements
- Supporting road paving and infrastructure improvements
- Addressing capital project needs across Town departments
- Providing sustained funding for civic support and education programs
- Managing debt service with a continued focus on long term financial stability

I would like to express my sincere appreciation to the leaders of each Town Department for their diligence and professionalism, the School Superintendent for continued collaboration, and the Finance and Human Resource Departments for their support in developing this budget.

Richard A. Rainer Jr.

Basis of Accounting and Fund Structure

The accounting structure of the Town of Portsmouth is organized based on funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the Town can be divided into three categories: governmental funds, fiduciary funds and proprietary funds.

Governmental funds - Governmental funds account for most governmental functions. Governmental funds focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Governmental funds include the General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, Permanent Funds and Expendable Trust. The Town of Portsmouth maintains one hundred and two individual governmental funds.

Proprietary funds - Proprietary funds are used to account for business-like activities provided to the public (enterprise funds) or within the government (internal service funds). These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement like the private sector. The proprietary funds of the Town are considered major funds. The Hedly Street Transfer Station activities are provided in such fund. The Town has no internal service funds.

Fiduciary funds - Fiduciary funds are used to report assets held in trustee or agency capacity for others and therefore cannot be used to support a government's own programs. Resources are held for the benefit of parties outside the government. Examples are the Pension Trust Fund that is held for beneficiaries of pension plans and Agency Funds that account for funds held in a custodial capacity.

Executive Summary	Approved FY 2026	Proposed FY 2027	Increase (Decrease)	Change % FY 25 to FY 26	Change as % of Budget
Revenue					
General Property Taxes *	\$ 65,325,126	\$ 67,904,743	\$ 2,579,617	3.950%	85.85%
Motor Vehicle Taxes	\$ -	\$ -	\$ -	NA	0.00%
Total Levy	\$ 65,325,126	\$ 67,904,743	\$ 2,579,617	3.95%	85.85%
Allow ance-Uncollectible-Real	\$ (1,469,799)	\$ (1,527,841)	\$ (58,042)	3.95%	-1.93%
Allow ance-Uncollectible-MV	\$ -	\$ -	\$ -	NA	0.00%
Total Allow ance	\$ (1,469,799)	\$ (1,527,841)	\$ (58,042)	3.95%	-1.93%
Net Tax Revenue	\$ 63,855,327	\$ 66,376,902	\$ 2,521,575	3.95%	83.92%
Prorated	\$ 80,000	\$ 100,000	\$ 20,000	25.00%	0.13%
PILOT	\$ 12,576	\$ 12,576	\$ -	0.00%	0.02%
Prior Year Collections	\$ 1,100,000	\$ 1,150,000	\$ 50,000	4.55%	1.45%
Total Other Taxes	\$ 1,192,576	\$ 1,262,576	\$ 70,000	5.87%	1.60%
Total Property Taxes	\$ 65,047,903	\$ 67,639,478	\$ 2,591,575	3.98%	85.52%
State Aid	\$ 8,357,040	\$ 7,622,163	\$ (734,877)	-8.79%	9.64%
General Government	\$ 2,289,000	\$ 2,379,050	\$ 90,050	3.93%	3.01%
Public Safety	\$ 460,029	\$ 504,916	\$ 44,887	9.76%	0.64%
Public Works (PI Transfer Station)	\$ 11,410	\$ 11,410	\$ -	0.00%	0.01%
Recreation / Parks/ Other	\$ 330,105	\$ 336,990	\$ 6,885	2.09%	0.43%
Rental & Investments	\$ 597,590	\$ 602,175	\$ 4,584	0.77%	0.76%
Total Municipal Revenue	\$ 12,045,174	\$ 11,456,704	\$ (588,471)	-4.89%	14.48%
Total Revenue	\$ 77,093,077	\$ 79,096,182	\$ 2,003,104	2.598%	100.00%
Expenditures					
General Government	\$ 6,740,622	\$ 7,126,504	\$ 385,882	5.72%	9.01%
Public Safety	\$ 17,410,556	\$ 17,684,125	\$ 273,569	1.57%	22.36%
Public Works	\$ 4,850,135	\$ 4,947,328	\$ 97,193	2.00%	6.25%
Recreation & Parks	\$ 430,845	\$ 501,350	\$ 70,505	16.36%	0.63%
Civic Support	\$ 908,482	\$ 959,472	\$ 50,990	5.61%	1.21%
Debt Service	\$ 2,830,843	\$ 2,654,520	\$ (176,323)	-6.23%	3.36%
Other Items	\$ 922,952	\$ 959,861	\$ 36,909	4.00%	1.21%
Total Municipal Expenditures	\$ 34,094,434	\$ 34,833,160	\$ 738,726	2.17%	44.04%
School Department	\$ 42,998,627	\$ 44,263,022	\$ 1,264,395	2.94%	55.96%
Total Expenditures	\$ 77,093,061	\$ 79,096,182	\$ 2,003,121	2.598%	100.00%

* The change is calculated on the actual FY 25 certified value

Revenue Summary	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Property Taxes								
Tax Assessor	61,820,135	63,883,144	64,595,275	65,047,903	35,120,531	67,639,478	2,591,575	3.98%
Property Taxes Total	61,820,135	63,883,144	64,595,275	65,047,903	35,120,531	67,639,478	2,591,575	3.98%
State Aid								
State Aid	7,095,913	7,242,371	7,531,437	8,357,040	4,291,497	7,622,163	(734,877)	-8.79%
State Aid Total	7,095,913	7,242,371	7,531,437	8,357,040	4,291,497	7,622,163	(734,877)	-8.79%
General Government								
Town Clerk	851,171	725,000	909,195	842,000	609,566	842,500	500	0.06%
Finance	552,472	162,274	587,335	406,000	254,717	406,000	-	0.00%
Tax Collector	267,502	260,500	299,942	260,500	126,169	262,550	2,050	0.79%
Building	783,609	737,000	863,346	737,000	353,417	824,000	87,000	11.80%
Planning	119,436	43,500	149,915	43,500	11,096	44,000	500	1.15%
General Government Total	2,574,191	1,928,274	2,809,733	2,289,000	1,354,966	2,379,050	90,050	3.93%
Public Safety								
Police	190,052	196,900	209,859	208,200	93,842	223,500	15,300	7.35%
Harbormaster	113,378	117,435	119,093	117,735	9,172	147,322	29,587	25.13%
Fire	246,038	185,094	265,095	134,094	135,179	134,094	-	0.00%
Public Safety Total	549,468	499,429	594,046	460,029	238,193	504,916	44,887	9.76%
Public Works								
Prudence Transfer Station	18,171	33,580	13,465	11,410	12,021	11,410	-	0.00%
Public Works Total	18,171	33,580	13,465	11,410	12,021	11,410	-	0.00%
Recreation & Parks								
Recreation	185,404	259,080	203,698	330,105	98,237	336,990	6,885	2.09%
Recreation & Parks Total	185,404	259,080	203,698	330,105	98,237	336,990	6,885	2.09%
Rental & Other								
Rental & Other	510,712	559,081	589,655	597,590	239,216	602,175	4,584	0.77%
Rental & Other Total	510,712	559,081	589,655	597,590	239,216	602,175	4,584	0.77%
Grand Total	72,753,994	74,404,959	76,337,309	77,093,077	41,354,660	79,096,182	2,003,104	2.598%

Revenues: Taxes

Taxes: Tax revenue is the largest source of revenue for the Town of Portsmouth. Taxes have traditionally accounted for 86% of Portsmouth revenue. Tax revenue includes PILOT (payment in lieu of taxes) and Prorated, which are taxes “prorated” for the year. Prorated tax revenue is typical with new construction that is not completed within the same time frame as the town’s assessment date.

Tax Rates: The town has two tax rates based on the classifications below:

- 1. Real Property Taxes**
 - a. Real Property (Residential and Commercial)
 - b. Tangible Property (business equipment)
- 2. Motor Vehicles**

Rates are applied on the Net Assessed Value (NAV). The Gross Assessed Value is reduced by the Town of Portsmouth’s exemptions to determine the NAV. Portsmouth has multiple exemptions that are applied to property valuations. A list of property tax exemptions is available at the Tax Assessor’s Office, on the Town website, and on the back of the annual bill.

Real Estate is assessed at 100% of value based on state mandated periodic revaluations. There are two types of revaluations: statistical, which are performed every 3 years, and a full revaluation that is performed every 9 years. A full revaluation was completed as of December 31, 2025.

The General Assembly passed legislation which phased out the Motor Vehicle Excise Tax. The General Assembly also passed legislation, effective for the 2024 Tax Roll, which exempts the first \$50,000 of Tangible assessed value.

FY 2025 Rhode Island Tax Rate By Class of Property

Assessment Date December 31, 2024

Tax Roll Year 2025

MUNICIPALITY	NOTES	RRE	COMM	PP	MV
BARRINGTON	6	\$15.34	\$15.34	\$15.34	\$0.00
BRISTOL	2, 6	10.61	10.61	13.36	0.00
BURRILLVILLE	2, 6	11.90	11.90	14.39	0.00
CENTRAL FALLS	2, 6	13.21	21.75	38.33	0.00
CHARLESTOWN	6	5.93	5.93	5.74	0.00
COVENTRY	6	16.09	22.61	20.65	0.00
CRANSTON		13.88	20.82	28.35	0.00
CUMBERLAND	1, 6	12.27	12.27	30.88	0.00
EAST GREENWICH		15.57	27.00	45.50	0.00
EAST PROVIDENCE	1,2, 6	13.07	20.63	56.81	0.00
EXETER	6	11.75	11.75	11.75	0.00
FOSTER	6	21.52	21.52	31.12	0.00
GLOCESTER	6	14.26	17.11	28.50	0.00
HOPKINTON	6	15.29	15.29	14.66	0.00
JAMESTOWN	2, 6	5.64	5.64	6.98	0.00
JOHNSTON	6	15.62	27.98	64.65	0.00
LINCOLN	2, 6	13.52	23.99	30.07	0.00
LITTLE COMPTON	2, 6	4.79	4.79	9.92	0.00
MIDDLETOWN	6	9.06	13.59	18.70	0.00
NARRAGANSETT	6	6.79	9.17	9.17	0.00
NEW SHOREHAM	6	5.76	5.76	6.02	0.00
NEWPORT	6	8.69	10.77	14.88	0.00
NORTH KINGSTOWN	2	11.04	14.79	17.85	0.00
NORTH PROVIDENCE	6	17.58	24.32	58.58	0.00
NORTH SMITHFIELD	2, 6	11.50	16.94	43.63	0.00
PAWTUCKET	8	13.15	23.01	52.09	0.00
PORTSMOUTH	6	13.28	13.28	15.65	0.00
PROVIDENCE	2, 5	8.40	29.20	53.40	0.00
RICHMOND	6	14.67	14.67	14.76	0.00
SCITUATE	2, 6	13.91	20.79	35.69	0.00
SMITHFIELD	2, 6	12.39	18.58	59.74	0.00
SOUTH KINGSTOWN	2	8.94	8.94	11.05	0.00
TIVERTON	6	11.33	11.33	11.33	0.00
WARREN	6	14.89	14.89	18.01	0.00
WARWICK	2	12.70	23.99	37.46	0.00
WEST GREENWICH	3	16.00	23.75	34.80	0.00
WEST WARWICK	2, 4, 6	14.29	22.62	46.99	0.00
WESTERLY	2, 6	7.11	7.11	11.59	0.00
WOONSOCKET	2, 6	11.23	21.30	46.58	0.00

Source: Division of Municipal Finance

Represents tax rate per thousand dollars of assessed value.

CLASSES:

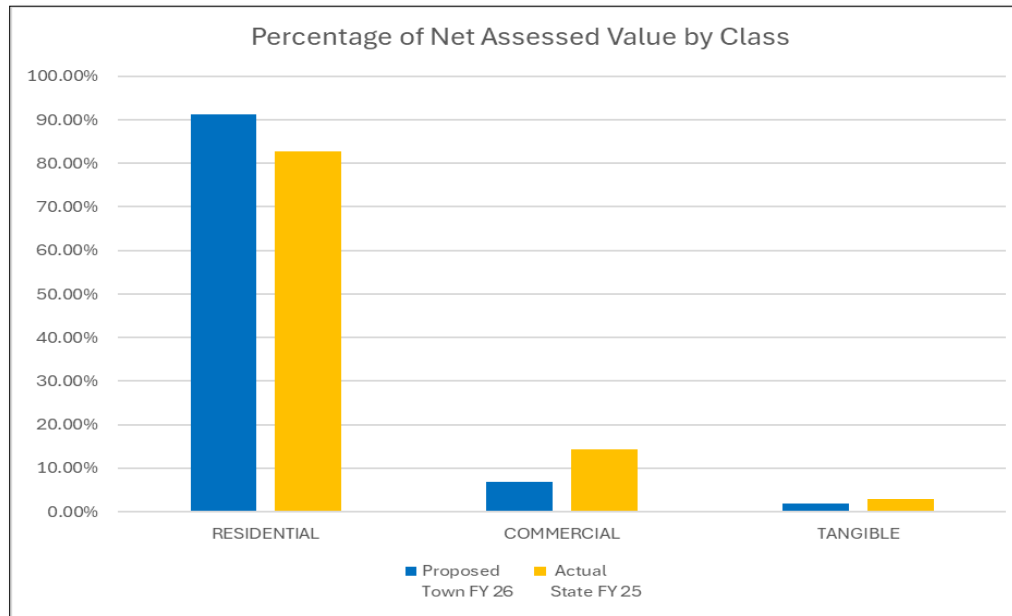
RRE = Residential Real Estate COMM = Commercial Real Estate PP = Personal Property MV = Motor Vehicles

NOTES:

- 1) Information presented is for this municipality's FY2025
- 2) Municipality had a revaluation or statistical update effective 12/31/24.
- 3) West Greenwich - Vacant land taxed at \$17.00 per thousand of assessed value.
- 4) West Warwick - Real Property taxed at four different rates: \$14.29 (apartments with 6+ units); \$25.20 (combination, commercial I, commercial II, industrial, commercial condo, comm./ind. vacant land, comm. buildings on leased land, utilities and rails, other vacant land); \$15.29 (two to five family); \$22.62 (one family residence, estates, farms, seasonal/beach property, residential vacant land, residential buildings on leased land, residential condo, time shared condo, farm/forest/open space, mobile homes, two-family owner occupied properties)
- 5) Providence - Real Property taxed at six different rates: \$8.40 Residential single family Owner Occupied; \$7.55 Residential 2-5 family Owner Occupied; \$14.60 Residential single Non Owner Occupied; \$14.00 Residential 2-5 family Non Owner Occupied; \$26.00 6-10 Dwelling units; \$28.50 11+ Dwelling Units.
- 6) Rates rounded to two decimals

Percentage of Net Assessed Values by Class

	2016 ROLL FY 2017	2017 ROLL FY 2018	2018 ROLL FY 2019	2019 ROLL FY 2020	2020 ROLL FY 2021	2021 ROLL FY 2022	2022 ROLL FY 2023	2023 ROLL FY 2024	2024 ROLL FY 2025	2025 ROLL FY 2026	Est. 2026 ROLL FY 2026
RESIDENTIAL											
Town of Portsmouth	85.44%	85.94%	86.39%	87.55%	87.00%	87.04%	88.35%	88.82%	89.37%	89.52%	90.24%
Statewide Average	73.29%	73.32%	74.25%	74.82%	75.59%	76.24%	76.79%	79.81%	82.17%	82.80%	
COMMERCIAL											
Town of Portsmouth	9.36%	9.03%	8.90%	8.04%	7.92%	7.92%	7.96%	8.37%	8.24%	8.10%	6.78%
Statewide Average	17.18%	17.07%	16.70%	16.72%	16.75%	16.57%	16.23%	16.10%	14.65%	14.31%	
TANGIBLE											
Town of Portsmouth	2.01%	2.00%	2.28%	2.55%	3.33%	3.33%	3.69%	2.81%	2.40%	2.37%	2.98%
Statewide Average	3.97%	4.04%	4.07%	4.02%	3.87%	3.99%	4.00%	3.95%	3.17%	2.88%	
MOTOR VEHICLES											
Town of Portsmouth	3.19%	3.06%	2.43%	1.86%	1.75%	1.75%	0.00%	0.00%	0.00%	0.00%	0.00%
Statewide Average	5.55%	5.57%	4.99%	4.44%	3.79%	3.21%	2.98%	0.14%	0.00%	0.00%	
Town of Portsmouth	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Statewide Average	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	



Property Assessed Values History

Property Assessed Value By Year	2023 ROLL FY 2024 <u>Actual Certification</u>	2024 ROLL FY 2025 <u>Actual Certification</u>	2025 ROLL FY 2026 <u>Actual Certification</u>	2026 ROLL FY 2027 <u>Estimated Certification</u>
<u>Residential- Real Property</u>				
Real Estate Residential	\$4,362,694,777	\$4,426,289,180	\$4,479,168,680	\$6,314,986,300
Less : Exemptions	(\$88,001,027)	(\$90,885,239)	(\$92,431,974)	(\$121,953,271)
Net Assessed Value (NAV)	\$4,274,693,750	\$4,335,403,941	\$4,386,736,706	\$6,193,033,029
Tax Rate per \$1,000	\$12.782	\$13.181	\$13.275	\$9.894
Levy	\$54,639,143.53	\$57,145,547.55	\$58,233,938.58	\$61,273,868.79
Estimated Collection Rate	97.38%	97.375%	97.750%	97.750%
Projected Residential Tax Revenue	\$53,204,867	\$55,645,485	\$56,923,675	\$59,895,207
Projected Uncollectable Tax Revenue	(\$1,434,278)	(\$1,500,062)	(\$1,310,264)	(\$1,378,662)
<u>Commercial-Real Property</u>				
Commercial Real Estate	\$415,841,845	\$411,766,685	\$409,295,661	\$477,938,895
Less : Exemptions	(\$12,912,791)	(\$12,211,114)	(\$12,175,173)	(\$12,311,906)
Net Assessed Value (NAV)	\$402,929,054	\$399,555,571	\$397,120,488	\$465,626,989
Tax Rate per \$1,000	\$12.782	\$13.181	\$13.275	\$9.894
Levy	\$5,150,239.23	\$5,266,596.19	\$5,271,774.90	\$4,606,913.43
Estimated Collection Rate	97.38%	97.375%	97.750%	97.750%
Projected Commercial Tax Revenue	\$5,015,045	\$5,128,348	\$5,153,160	\$4,503,258
Projected Uncollectable Tax Revenue	(\$135,194)	(\$138,248)	(\$118,615)	(\$103,656)
<u>Tangible Property Taxes</u>				
Tangible Property	\$135,107,654	\$127,091,434	\$126,838,161	\$140,399,392
Less : Exemptions	\$0	(\$10,789,670)	(\$10,635,763)	(\$11,125,595)
Net Assessed Value (NAV)	\$135,107,654	\$116,301,764	\$116,202,398	\$129,273,797
Tax Rate per \$1,000	\$15.651	\$15.651	\$15.651	\$15.651
Levy	\$2,114,826.00	\$1,820,241.74	\$1,818,683.77	\$2,023,264.20
Estimated Collection Rate	97.38%	97.375%	97.750%	97.750%
Projected Tangible Tax Revenue	\$2,059,367	\$1,772,460	\$1,777,763	\$1,977,741
Projected Uncollectable Tax Revenue	(\$55,516)	(\$47,781)	(\$40,920)	(\$45,523)

Property Assessed Values History (cont.)

Property Assessed Value By Year	2023 ROLL	2024 ROLL	2025 ROLL	2026 ROLL
	FY 2024	FY 2025	FY 2026	FY 2027
	<u>Actual Certification</u>	<u>Actual Certification</u>	<u>Actual Certification</u>	<u>Estimated Certification</u>
Total Property Gross Value	\$4,913,644,276	\$4,965,147,299	\$5,015,302,502	\$6,933,324,587
Total Property Exemptions	<u>(\$100,913,818)</u>	<u>(\$113,886,023)</u>	<u>(\$115,242,910)</u>	<u>(\$145,390,772)</u>
Net Assessed Value Property	<u>\$4,812,730,458</u>	<u>\$4,851,261,276</u>	<u>\$4,900,059,592</u>	<u>\$6,787,933,815</u>
RRE Tax Rate per \$1,000	\$12.782	\$13.181	\$13.275	\$9.894
Total Property Levy	<u>\$61,904,208.76</u>	<u>\$64,232,385</u>	<u>\$65,324,415</u>	<u>\$67,904,046</u>
Property Tax Cap - 4%	\$2,386,507	\$2,476,168	\$2,569,295	\$2,612,977
Property Tax Cap - \$	\$62,049,186	\$64,380,377	\$66,801,681	\$67,937,392
Actual Property Tax % Increase	3.76%	3.76%	1.70%	3.95%
Actual Property Tax \$ Increase	\$2,241,588	\$2,328,177	\$1,092,030	\$2,579,631
Actual Property Tax	\$61,904,267	\$64,232,385	\$65,324,415	\$67,904,046
<u>Motor Vehicle</u>				
Personal Property- Vehicles	\$0	\$0	\$0	\$0
Less : Exemptions	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Assessed Value (NAV)	\$0	\$0	\$0	\$0
Tax Rate per \$1,000	\$0.000	\$0.000	\$0.000	\$0.000
Levy	\$0	\$0	\$0	\$0
Estimated Collection Rate	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Projected MV Tax Revenue	\$0	\$0	\$0	\$0
Projected Uncollectable MV Tax Revenue	\$0	\$0	\$0	\$0
Estimated Tax Levy (MV and Real)	\$61,904,208.76	\$64,232,385.48	\$65,324,415.00	\$67,904,046.42
				Estimate

Revenue: Property Tax

Revenue	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Property Taxes								
Tax Assessor								
General Property Taxes	60,354,261	64,232,386	62,983,000	65,325,126	34,094,682	67,904,743	2,579,617	3.95%
Motor Vehicle Taxes	14,099	-	6,504	-	-	-	-	NA
Allowance-Uncollectible-Real	-	(1,686,092)	-	(1,469,799)	-	(1,527,841)	(58,042)	3.95%
Allowance-Uncollectible-MV	-	-	-	-	16	-	-	NA
Prorated	193,374	75,000	206,879	80,000	55,385	100,000	20,000	25.00%
Payment in Lieu of Taxes (PILOT)	-	11,850	12,577	12,576	6,288	12,576	-	0.00%
Prior Year Collections	1,258,400	1,250,000	1,386,316	1,100,000	964,160	1,150,000	50,000	4.55%
Tax Assessor Total	61,820,135	63,883,144	64,595,275	65,047,903	35,120,531	67,639,478	2,591,575	3.98%

Revenues: All Other

State Aid: State Aid is made up of revenue received from the State of Rhode Island. Portsmouth receives General State Aid-Educational (which is used for the schools) and State Housing Aid. These resources are included in the State Aid Revenue line.

General Government: General government revenue is comprised of revenue from the Town Clerk's Office, Finance Department, Building Inspector, Planning Department and Tax Collector. The Town Clerk's revenue consists mostly of revenue from licenses and court fees. The Finance Department revenue is primarily derived from interest income. The Building Inspector Department and the Planning Department's revenue is from various inspection fees, filings, and permits. The Tax Collector's revenue consists of tax liens, field cards, penalties, and interest.

Public Safety Revenue: Public safety revenue generated by the Police Department includes various permits, fines, and police details. The Harbormaster revenues consist of fees for mooring and related fines. The Fire Department brings in revenue from the ambulance service they provide.

Public Works Revenue: Public Works revenue is revenue generated by the Prudence Island Transfer Station.

Recreation Revenue: Recreation revenue is revenue created from Sandy Point Beach, Brown House, Summer Camp, and other miscellaneous events organized by the Recreation Department.

Rental & Investment Revenue: This category of revenue includes Melville Pond Campground, Rental Income from the two cell towers, Glen Farm, Prudence Island Dock, and Glen Manor House Income.

Revenue: State Aid

Revenue	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
State Aid								
State Aid								
State Aid for School	3,592,615	3,585,146	3,792,844	3,694,460	1,773,747	3,819,034	124,574	3.37%
State Housing Aid	158,307	137,377	137,378	1,038,745	402,254	137,377	(901,368)	-86.77%
Hotel & Meal	451,691	466,119	537,329	510,611	352,362	574,807	64,196	12.57%
Pub Svc Corp	235,936	235,936	252,509	240,253	253,972	213,913	(26,340)	-10.96%
MV Excise	94,646	94,646	94,646	94,646	-	94,646	-	0.00%
MV Phase Out	2,319,596	2,319,596	2,323,133	2,367,952	1,233,807	2,372,971	5,019	0.21%
Tangible Tax Reimbursement	-	168,869	168,858	168,858	168,858	168,858	-	0.00%
State Library Aid	134,841	134,682	139,256	141,515	74,326	140,557	(958)	-0.68%
State Aid Cannabis Local Excise Tax	108,281	100,000	85,484	100,000	32,170	100,000	-	0.00%
State Aid Total	7,095,913	7,242,371	7,531,437	8,357,040	4,291,497	7,622,163	(734,877)	-8.79%

Revenue: Town Clerk

Revenue	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Town Clerk								
Beverage Licenses	60,693	55,000	62,495	60,000	56,388	60,000	-	0.00%
Dog Lic. & Enforcement	13,799	12,000	13,649	13,000	2,003	13,000	-	0.00%
RE Transfer Fees	561,455	450,000	616,238	550,000	444,157	550,000	-	0.00%
Recording Fees	152,876	150,000	165,805	157,000	83,312	160,000	3,000	1.91%
Short-Term Rentals	18,000	10,000	13,800	15,000	5,900	13,000	(2,000)	-13.33%
Misc.	14,089	14,000	16,337	14,000	7,603	14,000	-	0.00%
Probate Receipts	27,443	30,000	16,356	30,000	7,114	28,000	(2,000)	-6.67%
Municipal Court Fees	2,815	4,000	4,515	3,000	3,090	4,500	1,500	50.00%
Town Clerk Total	851,171	725,000	909,195	842,000	609,566	842,500	500	0.06%

Revenue: Finance

Revenue	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Finance								
Interest Income	536,990	156,674	554,134	400,000	254,090	400,000	-	0.00%
Miscellaneous	14,433	600	32,050	5,000	253	5,000	-	0.00%
Other - Fines - NSF Collections	1,050	5,000	1,150	1,000	375	1,000	-	0.00%
Finance Total	552,472	162,274	587,335	406,000	254,717	406,000	-	0.00%

Revenue: Tax Collector

Revenue	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Tax Collector								
Municipal Lien Fees	11,050	10,000	12,900	10,000	6,850	12,000	2,000	20.00%
Field Cards & Maps	513	500	535	500	289	550	50	10.00%
Penalties / Interest	255,939	250,000	286,507	250,000	119,030	250,000	-	0.00%
Tax Sale Receipts	-	-	-	-	-	-	-	NA
Tax Collector Total	267,502	260,500	299,942	260,500	126,169	262,550	2,050	0.79%

Revenue: Building Official

Revenue	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Building								
Building Inspections	564,250	550,000	617,497	550,000	244,427	591,000	41,000	7.45%
Electrical Inspections	69,407	60,000	81,717	60,000	34,756	75,500	15,500	25.83%
Mechanical Inspections	90,253	80,000	97,263	80,000	43,070	94,000	14,000	17.50%
Plumbing Inspections	24,451	25,000	33,104	25,000	10,599	29,000	4,000	16.00%
Demo / Solar Permits	35,248	22,000	33,765	22,000	20,565	34,500	12,500	56.82%
Building Total	783,609	737,000	863,346	737,000	353,417	824,000	87,000	11.80%

Revenue: Planning

Revenue	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Planning								
Zoning Board of Review Filings	6,495	4,500	4,113	4,500	2,070	4,000	(500)	-11.11%
Planning Board Filings	6,001	4,000	6,275	4,000	5,775	5,000	1,000	25.00%
Miscellaneous Revenue	106,940	35,000	139,527	35,000	3,251	35,000	-	0.00%
Planning Total	119,436	43,500	149,915	43,500	11,096	44,000	500	1.15%

Revenue: Police

Revenue	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Safety								
Police								
Alarm Permits	7,340	8,000	8,060	7,500	180	7,800	300	4.00%
VIN Fees	8,670	10,000	9,615	10,000	4,280	10,000	-	0.00%
Police Detail	70,763	95,000	80,969	95,000	30,649	95,000	-	0.00%
Animal Control Fees	1,305	1,200	1,070	1,400	420	1,400	-	0.00%
Parking Fines	4,565	2,200	4,090	3,800	2,960	4,000	200	5.26%
Fingerprints	3,130	5,500	3,790	5,500	1,420	3,800	(1,700)	-30.91%
Police Reports	3,777	3,500	3,130	3,500	1,252	3,500	-	0.00%
Traffic Fines	88,952	70,000	96,924	80,000	51,736	96,000	16,000	20.00%
Permits, BCI	1,550	1,500	2,210	1,500	945	2,000	500	33.33%
Police Total	190,052	196,900	209,859	208,200	93,842	223,500	15,300	7.35%

Revenue: Harbormaster

Revenue	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Safety								
Harbormaster								
Mooring Fees	109,353	113,935	116,393	113,935	6,422	143,522	29,587	25.97%
Mooring Fines	4,025	3,500	2,700	3,800	2,750	3,800	-	0.00%
Harbormaster Total	113,378	117,435	119,093	117,735	9,172	147,322	29,587	25.13%

Revenue: Fire

Revenue	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Safety								
Fire								
Ambulance	243,388	185,094	262,438	134,094	134,094	134,094	-	0.00%
Miscellaneous	2,650	-	2,656	-	1,085	-	-	NA
Fire Total	246,038	185,094	265,095	134,094	135,179	134,094	-	0.00%

Revenue: Prudence Island Transfer Station *

Revenue	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Works								
Prudence Transfer Station								
Sticker Sales	14,790	32,080	10,920	10,375	10,270	10,375	-	0.00%
Services - Miscellaneous	3,381	1,500	2,545	1,035	1,751	1,035	-	0.00%
Prudence Transfer Station Total	18,171	33,580	13,465	11,410	12,021	11,410	-	0.00%

* This budget is a placeholder based on past practice. The Town Council is still discussing how the PI Transfer Station will be operated in the future.

Revenue: Recreation

Revenue	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Recreation & Parks								
Recreation								
Glen Park Revenue	3,080	3,800	2,840	3,800	2,810	5,480	1,680	44.21%
Event Parking	-	-	-	-	-	-	-	NA
Brown House	20,775	21,600	16,656	27,850	12,400	40,975	13,125	47.13%
Sandy Point Beach	26,465	25,000	27,180	27,000	22,630	29,000	2,000	7.41%
Camps & Recreation Fees	126,984	200,080	143,199	257,855	53,209	247,485	(10,370)	-4.02%
Glen Farm-Seveney Fields (prev. in Rental)	8,100	8,600	13,823	13,600	7,188	14,050	450	3.31%
Recreation Total	185,404	259,080	203,698	330,105	98,237	336,990	6,885	2.09%

Revenue: Rental & Investment & Other

Revenue	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Rental & Other								
Rental & Other								
Melville Pond Campground	113,187	107,000	107,630	109,000	30,275	109,000	-	0.00%
Cell Tower- Crown Castle	80,603	80,536	80,652	84,400	38,470	88,452	4,052	4.80%
Cell Tower- Cingular	52,800	58,080	58,080	58,080	29,040	58,080	-	0.00%
Glen Farm-Polo Field	37,791	39,659	41,552	45,000	61,390	56,250	11,250	25.00%
Farm Land -Agricultural	990	1,009	1,009	1,030	-	1,050	21	2.00%
Prudence Island Dock	9,411	9,797	9,797	10,081	5,040	10,343	262	2.60%
Glen Manor House	215,930	263,000	290,935	290,000	75,000	279,000	(11,000)	-3.79%
Rental & Other Total	510,712	559,081	589,655	597,590	239,216	602,175	4,584	0.77%

Expenditures Summary	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Town Council	10,480	11,416	10,575	18,198	8,093	18,198	-	0.00%
Town Administrator	340,689	384,858	347,921	376,161	190,934	398,993	22,831	6.07%
Town Clerk	470,340	517,887	451,343	541,530	221,633	561,063	19,533	3.61%
Canvassing	267,784	320,339	301,502	314,091	116,314	404,454	90,362	28.77%
Finance	959,844	1,030,891	1,009,464	1,124,668	756,723	1,176,475	51,807	4.61%
Human Resources	2,091,013	2,232,245	2,419,542	2,085,030	1,286,548	2,238,329	153,299	7.35%
Legal	328,195	230,054	233,186	260,500	112,908	289,900	29,400	11.29%
Information Technology	269,440	418,042	404,697	414,404	205,464	397,728	(16,676)	-4.02%
Tax	544,242	581,848	573,231	601,793	382,103	588,891	(12,902)	-2.14%
Planning	532,275	519,752	410,981	561,840	264,941	566,174	4,335	0.77%
Building Official	389,346	407,097	341,344	390,120	147,312	432,558	42,437	10.88%
Planning Board	561	-	-	-	-	-	-	NA
Economic Development	47,484	50,926	48,689	52,286	26,091	53,741	1,455	2.78%
General Government Total	6,251,692	6,705,355	6,552,475	6,740,622	3,719,065	7,126,504	385,882	5.72%
Public Safety								
Police	7,209,670	7,660,582	7,313,756	8,512,203	4,214,477	8,524,817	12,614	0.15%
Prudence Safety	115,560	122,688	117,345	132,019	69,894	139,259	7,240	5.48%
Animal Control	122,245	132,628	124,275	135,688	64,355	143,452	7,764	5.72%
Harbormaster	77,416	133,256	116,788	135,615	59,767	145,032	9,417	6.94%
Fire	7,351,268	8,260,873	8,256,925	8,210,775	4,185,801	8,440,286	229,512	2.80%
Prudence Fire	-	205,707	-	215,007	108,908	223,215	8,208	3.82%
Fire/Safer Grant	87,616	-	-	-	-	-	-	NA
Emergency Management	51,396	66,891	63,903	69,250	31,653	68,065	(1,185)	-1.71%
Public Safety Total	15,015,171	16,582,625	15,992,992	17,410,556	8,734,855	17,684,125	273,569	1.57%
Public Works								
DPW	2,778,282	3,381,340	3,048,084	3,410,225	1,405,512	3,484,477	74,252	2.18%
DPW:Snow Removal	142,004	142,673	159,763	142,673	29,295	161,205	18,532	12.99%
DPW:Road Improvements	950,000	1,170,000	1,155,420	1,170,000	998,340	1,170,404	404	0.03%
Prudence Transfer Station	101,851	134,123	101,091	127,237	54,226	131,242	4,005	3.15%
Public Works Total	3,972,136	4,828,136	4,464,359	4,850,135	2,487,373	4,947,328	97,193	2.00%

Expenditures Summary	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Recreation & Parks								
Recreation	303,250	413,071	361,829	412,845	193,176	452,132	39,287	9.52%
Melville Park	12,988	18,000	3,977	18,000	6,670	49,219	31,219	173.44%
Recreation & Parks Total	316,238	431,071	365,806	430,845	199,845	501,350	70,505	16.36%
Civic Support								
Civic Support	961,828	748,931	748,931	766,967	406,069	818,915	51,948	6.77%
Civic Support Total	961,828	748,931	748,931	766,967	406,069	818,915	51,948	6.77%
Debt Service								
Debt Service								
Debt Service								
Bond Admin Fee	5,400	5,000	4,000	5,000	-	5,000	-	0.00%
Bond Debt-School	385,932	1,119,229	1,111,734	1,723,450	41,845	1,557,420	(166,029)	-9.63%
Bond Debt-Town	1,388,116	1,356,080	1,356,070	1,102,393	373,483	1,092,100	(10,293)	-0.93%
Debt Service Total	1,779,449	2,480,310	2,471,804	2,830,843	415,328	2,654,520	(176,323)	-6.23%
Other								
Library Aid Total	134,841	134,682	139,256	141,515	-	140,557	(958)	-0.68%
Other								
Other								
Capital Improvement Plan (Town)	608,823	655,860	655,860	675,860	675,860	847,941	172,081	25.46%
OPEB	50,000	10,000	10,000	50,000	-	50,000	-	0.00%
Pension Liability	-	-	-	-	-	-	-	NA
Open Space Reserve Fund	-	10,000	10,000	10,000	-	10,000	-	0.00%
Capital Reserve Fund	97,412	40,000	40,000	40,000	-	-	(40,000)	-100.00%
Town Contingency	15,895	15,000	15,000	147,092	13,830	-	(147,092)	-100.00%
Grant Matches	-	-	-	-	-	51,920	51,920	NA
Bad Debt	326	-	-	-	-	-	-	NA
Transfers Out - General Fund	-	-	209,990	-	-	-	-	NA
Other Total	772,456	730,860	940,850	922,952	689,690	959,861	36,909	4.00%
Other Total	907,297	865,542	1,080,106	1,064,467	689,690	1,100,418	35,951	3.38%
School Department								
School Operations								
Local Appropriations	37,191,429	38,177,838	19,088,919	39,304,167	19,652,084	40,443,988	1,139,821	2.90%
State Aid	3,592,615	3,585,146	1,363,040	3,694,460	1,403,158	3,819,034	124,574	3.37%
School Department Total	40,784,044	41,762,984	20,451,959	42,998,627	21,055,242	44,263,022	1,264,395	2.94%
Total Expenditures	69,987,855	74,404,953	52,128,432	77,093,061	37,707,467	79,096,182	2,003,121	2.598%

Expenditures: Town Council

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Town Council								
Salary								
Town Council	8,654	8,700	8,515	15,000	7,500	15,000	-	0.00%
Accrued Payroll Expense	121	-	288	-	-	-	-	NA
Salary Total	8,775	8,700	8,803	15,000	7,500	15,000	-	0.00%
Benefits								
Payroll Taxes	662	666	651	1,148	574	1,148	-	0.00%
Benefits Total	662	666	651	1,148	574	1,148	-	0.00%
Operations								
Contingency	-	500	-	500	-	500	-	0.00%
Portsmouth Education Foundation	-	500	-	500	-	500	-	0.00%
Post Prom	1,000	1,000	1,000	1,000	-	1,000	-	0.00%
Postage & Misc	43	50	120	50	19	50	-	0.00%
Operations Total	1,043	2,050	1,120	2,050	19	2,050	-	0.00%
Town Council Total	10,480	11,416	10,575	18,198	8,093	18,198	-	0.00%

Expenditures: Town Administrator

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Town Administrator								
Salary								
Administrator	144,262	185,604	185,604	190,245	95,123	195,002	4,757	2.50%
Administrative Assistant	86,980	89,590	64,367	80,304	40,152	83,517	3,213	4.00%
Car Allowance	5,600	6,240	6,240	6,360	3,180	6,480	120	1.89%
Longevity	8,698	8,959	-	-	-	-	-	NA
Health Care Waivers	5,000	5,000	5,000	5,000	-	5,000	-	0.00%
Overtime	4,922	5,000	7,934	5,000	3,739	6,000	1,000	20.00%
Stipend	8,000	-	-	-	-	9,000	9,000	NA
Accrued Payroll Expense	858	-	1,172	-	-	-	-	NA
Salary Total	264,320	300,393	270,316	286,909	142,194	304,999	18,090	6.31%
Benefits								
Health	18,864	19,564	13,847	19,525	11,390	22,741	3,216	16.47%
Dental	1,967	1,958	1,713	2,083	1,041	2,273	190	9.14%
Flexible Spending Account (FSA)	1,000	1,000	780	1,000	500	1,000	-	0.00%
Payroll Taxes	19,344	22,715	19,087	21,575	9,336	22,898	1,322	6.13%
Life Insurance	3,450	3,755	3,672	3,755	1,877	3,755	-	0.00%
Retirement - 401(a)	15,588	21,520	25,061	27,679	13,839	28,479	801	2.89%
Benefits Total	60,213	70,512	64,160	75,616	37,984	81,146	5,529	7.31%
Operations								
Dues & Reference	11,153	11,203	11,322	10,886	9,948	10,948	62	0.57%
Town Hall Security	4,086	-	-	-	-	-	-	NA
Office Supplies	891	2,650	2,056	2,650	770	1,800	(850)	-32.08%
Postage & Misc	26	100	67	100	38	100	-	0.00%
Operations Total	16,157	13,953	13,444	13,636	10,757	12,848	(788)	-5.78%
Town Administrator Total	340,689	384,858	347,921	376,161	190,934	398,993	22,831	6.07%

Expenditures: Town Clerk

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Town Clerk								
Salary								
Town Clerk	90,000	96,960	96,960	100,839	50,419	104,873	4,034	4.00%
Assistant Town Clerk	73,868	77,215	77,215	80,304	40,152	83,517	3,213	4.00%
Clerk (2)	118,599	128,568	95,901	125,127	49,949	126,620	1,493	1.19%
Longevity	4,432	4,633	4,633	4,818	4,818	11,303	6,485	134.60%
Overtime	11	1,500	1,290	1,500	1,591	1,500	-	0.00%
Accrued Payroll Expense	378	-	(1,285)	-	-	-	-	NA
Salary Total	287,288	308,876	274,714	312,588	146,929	327,813	15,225	4.87%
Benefits								
Health	49,258	51,085	48,708	54,169	23,726	63,092	8,922	16.47%
Dental	2,689	2,678	2,528	2,848	1,205	3,109	260	9.14%
Flexible Spending Account (FSA)	1,500	1,500	2,000	2,000	500	1,500	(500)	-25.00%
Payroll Taxes	20,769	22,652	19,878	22,877	10,701	23,871	994	4.35%
Life Insurance	1,380	1,990	1,824	1,990	953	1,990	-	0.00%
Retirement - 401(a)	28,873	33,059	27,965	33,438	14,766	34,389	951	2.85%
Benefits Total	104,470	112,964	102,902	117,322	51,851	127,950	10,628	9.06%

Expenditures: Town Clerk (cont.)

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Town Clerk								
Operations								
Advertising	10,312	6,000	7,811	15,000	481	11,000	(4,000)	-26.67%
Document Processing- Code Ordinances	1,195	15,000	1,195	15,000	-	15,000	-	0.00%
Dues & Subscriptions	360	600	504	600	500	600	-	0.00%
E-Permitting	2,450	2,573	2,573	2,900	2,676	2,900	-	0.00%
Land Evidence	29,502	35,000	31,981	35,000	8,814	35,000	-	0.00%
Misc. Expense	-	3,000	2,088	3,000	39	2,000	(1,000)	-33.33%
Municipal Judge	9,000	9,225	9,225	9,410	4,705	9,600	190	2.02%
Office Supplies	2,439	2,200	1,643	2,500	767	2,500	-	0.00%
Postage Expenses	6,722	4,000	6,681	7,000	1,554	8,000	1,000	14.29%
Printing	222	700	1,242	5,600	185	2,400	(3,200)	-57.14%
Probate Advertising	2,743	2,500	4,310	3,000	(1,828)	3,500	500	16.67%
Probate Judge	2,000	2,050	2,050	9,410	4,705	9,600	190	2.02%
ST Rental Compliance	9,940	10,000	1,684	-	-	-	-	NA
Training / CPE	747	2,000	500	2,000	-	2,000	-	0.00%
Travel	950	1,200	239	1,200	256	1,200	-	0.00%
Operations Total	78,582	96,048	73,727	111,620	22,853	105,300	(6,320)	-5.66%
Town Clerk Total	470,340	517,887	451,343	541,530	221,633	561,063	19,533	3.61%

Expenditures: Canvassing

Expenditures	Approved FY 2024	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government									
Canvassing									
Salary									
Registrar	73,868	73,868	77,215	77,215	80,304	40,152	83,517	3,213	4.00%
Clerk	63,447	63,447	65,034	65,034	67,636	33,818	70,342	2,706	4.00%
Longevity	5,171	4,432	4,633	4,633	4,818	4,818	9,232	4,413	91.60%
Overtime - Police Detail	8,000	4,575	8,000	8,504	8,000	-	10,000	2,000	25.00%
Overtime	8,000	9,736	10,946	10,934	10,946	-	16,128	5,182	47.34%
Poll Workers	-	-	-	17,033	11,425	-	31,420	19,995	175.01%
Temp Assistance	27,500	15,778	27,500	22,434	27,500	3,755	40,680	13,180	47.93%
Accrued Payroll Expense	-	(145)	-	1,098	-	-	-	-	NA
Salary Total	185,986	171,690	193,328	206,886	210,629	82,543	261,319	50,689	24.07%
Benefits									
Health	24,620	24,629	25,543	25,542	27,085	15,799	31,546	4,461	16.47%
Dental	1,968	1,345	1,339	1,339	1,424	712	1,554	130	9.14%
Flexible Spending Account (FSA)	1,000	1,000	1,000	1,000	1,000	500	1,000	-	0.00%
Payroll Taxes	11,653	12,378	14,301	13,530	14,721	5,956	19,388	4,666	31.70%
Life Insurance	690	690	995	995	995	497	995	-	0.00%
Retirement - 401(a)	15,105	14,235	15,647	14,764	16,273	7,894	16,924	651	4.00%
Benefits Total	55,036	54,276	58,825	57,169	61,498	31,359	71,407	9,909	16.11%

Expenditures: Canvassing (cont.)

Expenditures	Approved FY 2024	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government									
Canvassing									
Operations									
Advertising	5,000	4,428	7,280	4,141	5,064	-	10,128	5,064	100.00%
Board Members	1,500	1,250	1,500	1,250	2,900	1,450	2,900	-	0.00%
Copier & IT	1,056	756	1,056	956	1,200	956	1,200	-	0.00%
Dues & Subscriptions	450	250	450	249	900	199	900	-	0.00%
Election Exp	48,000	25,483	37,000	20,836	12,300	183	12,000	(300)	-2.44%
Office Supplies	2,000	1,303	2,000	1,909	2,000	661	2,000	-	0.00%
Postage & Misc	6,500	2,387	7,000	2,470	5,000	885	5,000	-	0.00%
Printing	4,500	1,379	4,500	913	3,000	188	23,000	20,000	666.67%
Rent/Polling Sites	2,500	1,050	2,500	1,800	1,000	-	2,500	1,500	150.00%
Small Office Furniture & Equipment	5,000	2,629	2,000	1,517	3,600	-	3,600	-	0.00%
Training / CPE	2,000	152	2,000	730	3,000	(2,110)	3,000	-	0.00%
Travel	750	751	900	675	2,000	-	5,500	3,500	175.00%
Operations Total	79,256	41,817	68,186	37,447	41,964	2,413	71,728	29,764	70.93%
Canvassing Total	320,278	267,784	320,339	301,502	314,091	116,314	404,454	90,362	28.77%

Expenditures: Finance

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Finance								
Salary								
Director	124,495	129,224	127,499	134,393	67,196	139,769	5,376	4.00%
Town Accountant	67,650	83,933	82,597	87,291	43,646	90,783	3,492	4.00%
Administrative Clerk	57,958	67,435	56,332	78,451	36,137	75,166	(3,285)	-4.19%
Clerk	6,443	-	-	-	-	-	-	NA
Longevity	-	-	-	-	-	4,510	4,510	NA
Accrued Payroll Expense	(1,112)	-	1,520	-	-	-	-	NA
Salary Total	255,433	280,592	267,947	300,135	146,979	310,228	10,093	3.36%
Benefits								
Health	37,238	32,672	32,056	34,644	25,562	54,287	19,642	56.70%
Dental	2,061	1,699	1,638	1,807	1,059	2,691	884	48.94%
Flexible Spending Account (FSA)	750	1,000	500	500	500	1,000	500	100.00%
Payroll Taxes	18,646	20,840	19,362	22,298	10,583	22,694	396	1.78%
Life Insurance	1,006	1,492	1,409	1,492	705	1,492	-	0.00%
Retirement - 401(a)	24,948	30,332	25,060	32,461	14,404	33,053	592	1.82%
Benefits Total	84,649	88,035	80,025	93,202	52,813	115,217	22,015	23.62%

Expenditures: Finance (cont.)

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Finance								
Operations								
Advertising	-	100	-	100	-	-	(100)	-100.00%
Auditing	24,560	27,750	27,400	26,060	-	32,560	6,500	24.94%
Bank Charges	219	500	259	500	162	500	-	0.00%
Claims Expense	(1,510)	-	2,070	-	-	-	-	NA
Dues & Subscriptions	650	650	650	650	500	650	-	0.00%
Emergency Asst	500	500	-	500	-	500	-	0.00%
Insurance Deductibles	20,019	30,000	9,313	30,000	5,791	30,000	-	0.00%
Liability & Prop Insurance	461,631	475,205	492,310	541,171	518,368	549,470	8,299	1.53%
Miscellaneous Expenses	912	1,000	360	1,000	70	1,000	-	0.00%
Office Supplies	4,063	4,850	4,395	4,850	1,472	4,850	-	0.00%
Postage	1,797	2,000	1,899	2,000	1,007	2,000	-	0.00%
Professional Services	35,438	48,209	49,209	48,000	-	48,000	-	0.00%
Telephone (all)	68,332	65,000	73,587	70,000	28,110	75,000	5,000	7.14%
Training / CPE	3,153	6,000	40	6,000	708	6,000	-	0.00%
Travel	-	500	-	500	744	500	-	0.00%
Operations Total	619,762	662,264	661,492	731,331	556,932	751,030	19,699	2.69%
Finance Total	959,844	1,030,891	1,009,464	1,124,668	756,723	1,176,475	51,807	4.61%

Expenditures: Human Resources

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Human Resources								
Salary								
Director	112,887	116,274	116,274	120,925	60,462	125,762	4,837	4.00%
Assistant	86,080	89,590	89,590	93,174	46,587	96,901	3,727	4.00%
Interns	18,545	-	-	-	-	-	-	NA
Longevity	-	-	-	5,590	5,590	13,360	7,769	138.98%
Accrued Payroll Expense	11,720	-	(10,917)	-	-	-	-	NA
Salary Total	229,232	205,864	194,947	219,689	112,640	236,023	16,333	7.43%
Benefits								
Health	24,629	25,543	25,542	27,085	15,799	31,546	4,461	16.47%
Dental	1,345	1,339	1,339	1,424	712	1,554	130	9.14%
Flexible Spending Account (FSA)	1,000	1,000	1,254	1,000	500	1,000	-	0.00%
Payroll Taxes	27,509	15,679	37,234	17,053	14,261	18,217	1,164	6.83%
Life Insurance	690	995	995	995	497	995	-	0.00%
Retirement - 401(a)	21,389	22,130	24,801	23,016	12,011	23,936	921	4.00%
PMEA Vacation Buyback	8,871	5,479	8,215	10,000	-	10,000	-	0.00%
Pension - Defined Benefit (Town Hall Employe	426,415	472,516	472,516	420,734	210,367	351,519	(69,215)	-16.45%
Benefits Total	511,848	544,681	571,895	501,307	254,148	438,768	(62,539)	-12.48%

Expenditures: Human Resources (cont.)

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Human Resources								
Operations								
Administrative Fees	7,193	5,600	6,122	5,600	2,690	6,000	400	7.14%
Advertising	12,093	10,000	6,957	8,000	8,661	9,000	1,000	12.50%
Dues & Subscriptions	1,989	3,000	1,805	3,000	2,070	3,000	-	0.00%
Employee Asst Program	1,905	2,000	1,629	2,000	1,699	2,000	-	0.00%
Employment Testing	31,248	30,000	31,889	35,000	30,865	37,000	2,000	5.71%
Health Savings Acct - Retirees	33,000	34,600	30,600	31,400	-	-	(31,400)	-100.00%
Ins Fund (Public Safety)	66,601	-	90,099	-	14,693	-	-	NA
Miscellaneous Expense	1,739	1,000	537	1,200	1,404	1,600	400	33.33%
Office Supplies	1,107	1,200	1,150	1,200	304	1,200	-	0.00%
OPEB	873,649	1,080,233	991,865	914,052	548,882	1,157,327	243,275	26.62%
Postage & Miscellaneous	395	250	305	250	63	250	-	0.00%
Professional Services	2,764	3,500	5,725	5,000	813	4,125	(875)	-17.50%
Retirement Contingency	76,543	50,000	204,859	75,000	72,204	80,000	5,000	6.67%
Unemployment	5,673	8,000	31,089	8,000	6,507	8,000	-	0.00%
Vision Care	8,438	8,500	8,878	9,200	3,844	9,300	100	1.09%
Workers Comp Ins	225,597	243,817	239,190	265,132	225,061	244,736	(20,396)	-7.69%
Operations Total	1,349,934	1,481,700	1,652,700	1,364,034	919,760	1,563,538	199,505	14.63%
Human Resources	2,091,013	2,232,245	2,419,542	2,085,030	1,286,548	2,238,329	153,299	7.35%

Expenditures: Legal

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Legal								
Operations								
Town Solicitor (Flat Fee + Hourly Fees)	154,180	136,554	158,527	162,000	70,661	174,000	12,000	7.41%
Assistant Solicitor Prosecution	17,108	17,500	19,668	17,500	16,979	40,500	23,000	131.43%
Labor Issues	-	1,000	-	1,000	-	1,000	-	0.00%
Labor Attorney	12,355	25,000	18,180	25,000	21,020	34,000	9,000	36.00%
Other/Subcontracted Serv.	18,472	10,000	13,580	15,000	3,848	20,400	5,400	36.00%
Reserve For Claims	126,081	40,000	23,231	40,000	400	20,000	(20,000)	-50.00%
Operations Total	328,195	230,054	233,186	260,500	112,908	289,900	29,400	11.29%
Legal Total	328,195	230,054	233,186	260,500	112,908	289,900	29,400	11.29%

Expenditures: Information Technology (IT)

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Information Technology								
Salary								
Information Systems Manager	84,050	86,572	44,951	-	-	-	-	NA
IT Part-Time	-	52,000	-	-	-	-	-	NA
Accrued Payroll Expense	49	-	(1,665)	-	-	-	-	NA
Salary Total	84,099	138,572	43,286	-	-	-	-	NA
Benefits								
Health Care Waivers	5,000	5,000	2,500	-	-	-	-	NA
Payroll Taxes	6,812	10,983	4,013	-	-	-	-	NA
Life Insurance	345	497	249	-	-	-	-	NA
Retirement - 401(a)	7,564	7,791	4,046	-	-	-	-	NA
Benefits Total	19,722	24,272	10,807	-	-	-	-	NA
Operations								
IT Equipment / Misc	3,237	12,000	13,943	27,350	-	19,420	(7,930)	-28.99%
IT Services	17,599	37,000	87,898	136,852	93,737	128,435	(8,417)	-6.15%
Software & Licenses	144,784	206,198	248,764	250,203	111,727	249,873	(330)	-0.13%
Operations Total	165,620	255,198	350,605	414,404	205,464	397,728	(16,676)	-4.02%
Information Technology Total	269,440	418,042	404,697	414,404	205,464	397,728	(16,676)	-4.02%

Expenditures: Tax

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Tax								
Salary								
Collector/Assessor	93,643	96,960	96,960	100,839	50,419	104,873	4,034	4.00%
Administrative Clerk	-	69,233	69,233	73,868	37,802	78,627	4,759	6.44%
Clerks (2)	158,734	119,565	113,831	131,110	57,594	130,947	(164)	-0.12%
Health Care Waivers	1,667	5,000	5,000	5,000	-	-	(5,000)	-100.00%
Longevity	18,912	19,799	19,799	20,740	8,067	21,714	974	4.70%
Overtime	480	1,500	1,340	1,500	486	1,000	(500)	-33.33%
Accrued Payroll Expense	230	-	1,640	-	-	-	-	NA
Salary Total	273,666	312,056	307,803	333,057	154,368	337,161	4,104	1.23%
Benefits								
Health	45,245	43,956	43,955	34,644	31,966	49,156	14,511	41.89%
Dental	2,776	2,678	3,297	2,848	1,667	2,390	(459)	-16.10%
Flexible Spending Account (FSA)	1,000	1,000	1,250	1,500	654	1,000	(500)	-33.33%
Payroll Taxes	19,736	23,032	22,223	24,816	11,132	24,853	36	0.15%
Life Insurance	1,265	1,990	1,990	1,990	912	1,990	-	0.00%
Retirement - 401(a)	21,740	26,053	24,894	28,045	13,077	28,770	725	2.59%
Benefits Total	91,762	98,708	97,609	93,843	59,408	108,158	14,314	15.25%

Expenditures: Tax (cont.)

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Tax								
Operations								
Collection Fees	10,388	12,000	12,076	12,000	16,142	11,000	(1,000)	-8.33%
Dues & Subscriptions	1,242	1,175	1,193	1,215	1,178	1,245	30	2.47%
Misc. Expense	1,103	1,250	1,305	1,450	1,426	1,450	-	0.00%
Office Supplies	4,052	7,000	6,086	7,000	4,511	7,000	-	0.00%
Postage & Misc	8,723	10,000	8,735	9,500	8,304	9,500	-	0.00%
Professional Services	230	750	-	750	-	1,000	250	33.33%
Revaluation	100,000	100,000	100,000	100,000	100,000	66,000	(34,000)	-34.00%
Software Licenses	32,203	37,999	37,999	41,868	36,668	45,188	3,320	7.93%
Tax Assmt Brd/Review	480	480	-	500	-	500	-	0.00%
Tax Sale Expenditures	20,248	-	-	-	-	-	-	NA
Training / CPE	-	300	350	450	-	500	50	11.11%
Travel	145	130	75	160	97	190	30	18.75%
Operations Total	178,814	171,084	167,819	174,893	168,327	143,573	(31,320)	-17.91%
Tax Total	544,242	581,848	573,231	601,793	382,103	588,891	(12,902)	-2.14%

Expenditures: Planning

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Planning								
Salary								
Planner	122,560	115,280	118,507	123,350	61,675	128,284	4,934	4.00%
Assistant Planner	67,353	76,773	76,684	80,152	40,076	83,359	3,207	4.00%
Planning Technician Clerk	-	52,029	-	54,109	26,639	63,310	9,201	17.00%
Wastewater District Mgr	72,108	77,215	77,215	80,304	40,152	83,517	3,213	4.00%
Planning Board Admin Officer	26,243	-	534	-	-	-	-	NA
Health Care Waivers	5,000	5,000	5,000	5,000	-	6,667	1,667	33.33%
Overtime	1,366	6,000	3,084	6,000	1,962	6,000	-	0.00%
Accrued Payroll Expense	817	-	2,228	-	-	-	-	NA
Salary Total	295,447	332,297	283,252	348,915	170,504	371,137	22,222	6.37%
Benefits								
Health	24,629	43,956	25,542	46,610	15,799	37,416	(9,194)	-19.73%
Dental	2,432	3,916	2,937	4,166	1,562	3,828	(338)	-8.12%
Flexible Spending Account (FSA)	1,500	2,000	1,500	1,500	750	1,500	-	0.00%
Payroll Taxes	22,243	25,039	21,238	26,260	12,902	28,519	2,259	8.60%
Life Insurance	1,035	1,990	1,492	1,990	995	1,990	-	0.00%
Retirement - 401(a)	23,979	35,054	25,771	36,862	15,972	39,111	2,249	6.10%
Benefits Total	75,818	111,955	78,480	117,387	47,980	112,363	(5,024)	-4.28%

Expenditures: Planning (cont.)

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Planning								
Operations								
Advertising	6,466	12,000	5,269	12,000	2,481	6,000	(6,000)	-50.00%
Committees & Boards (Training)	-	1,500	-	1,500	-	1,500	-	0.00%
Comprehensive Plan	-	-	-	21,500	21,500	21,500	-	0.00%
Dues & Subscriptions	80	600	602	600	-	1,000	400	66.67%
Lease: Bldg Inspector Vehicle	6,308	-	-	-	-	-	-	NA
Office Supplies	577	1,000	368	1,000	239	1,000	-	0.00%
Memorial Bench Matching Program	3,300	3,300	3,299	3,300	-	3,300	-	0.00%
Planning Board Secretary	1,575	3,000	1,925	3,000	1,500	-	(3,000)	-100.00%
Postage, Printing & Misc	6,849	12,000	7,220	10,000	4,567	9,000	(1,000)	-10.00%
Professional Contract Services	130,000	15,100	18,147	10,000	-	11,000	1,000	10.00%
Software License	1,961	3,100	5,300	13,738	13,215	13,875	137	1.00%
Storm Water Management	1,308	20,000	4,265	15,000	1,031	12,000	(3,000)	-20.00%
Training / CPE	335	600	-	600	1,015	2,000	1,400	233.33%
Travel	-	300	355	300	160	500	200	66.67%
Zoning Board Secretary	2,250	3,000	2,500	3,000	750	-	(3,000)	-100.00%
Operations Total	161,009	75,500	49,249	95,538	46,458	82,675	(12,863)	-13.46%
Planning Total	532,275	519,752	410,981	561,840	264,941	566,174	4,335	0.77%

Expenditures: Building Official

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Building Official								
Salary								
Building Official	87,465	89,652	102,347	78,538	41,959	96,969	18,431	23.47%
Assistant Building Official	59,445	60,932	19,217	53,866	-	52,725	(1,141)	-2.12%
Clerk	63,447	65,034	60,943	67,636	33,818	70,342	2,706	4.00%
Overtime/Temp	1,079	750	1,262	750	1,634	750	-	0.00%
Uniform & Shoe Allowance	600	600	600	600	300	600	-	0.00%
Accrued Payroll Expense	(170)	-	(899)	-	-	-	-	NA
Salary Total	211,865	216,968	183,470	201,389	77,711	221,386	19,997	9.93%
Benefits								
Health	53,264	55,240	44,498	58,575	22,779	68,223	9,648	16.47%
Dental	2,950	2,937	2,856	3,124	1,562	3,410	286	9.14%
Flexible Spending Account (FSA)	1,250	1,500	967	500	250	500	-	0.00%
Payroll Taxes	14,978	15,542	13,176	14,286	5,561	15,631	1,345	9.42%
Life Insurance	1,035	1,492	1,202	1,492	497	1,492	-	0.00%
Retirement - 401(a)	18,932	23,718	16,115	18,004	6,820	19,803	1,800	10.00%
Benefits Total	92,409	100,429	78,813	95,981	37,469	109,060	13,079	13.63%

Expenditures: Building Official (cont.)

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Building Official								
Operations								
Contract Services	80,255	80,000	74,515	83,000	30,060	92,862	9,862	11.88%
Dues & Subscriptions	560	500	50	500	100	600	100	20.00%
Office Supplies	558	1,000	1,113	1,000	300	1,000	-	0.00%
Postage & Miscellaneous	161	450	441	250	155	350	100	40.00%
Prudence Island Inspections	-	500	195	500	-	500	-	0.00%
Training / CPE Professional Dev.	1,214	3,900	1,132	3,900	475	3,500	(400)	-10.26%
Travel	1,449	1,800	853	1,800	570	1,800	-	0.00%
Vehicle: Fuel	869	1,300	721	1,300	410	1,000	(300)	-23.08%
Vehicle: Maintenance	7	250	43	500	63	500	-	0.00%
Operations Total	85,072	89,700	79,061	92,750	32,133	102,112	9,362	10.09%
Building Official Total	389,346	407,097	341,344	390,120	147,312	432,558	42,437	10.88%

Expenditures: Planning Board

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Planning Board								
Salary								
Administrative Officer	521	-	-	-	-	-	-	NA
Accrued Payroll Expense	-	-	-	-	-	-	-	NA
Salary Total	521	-	-	-	-	-	-	NA
Benefits								
Payroll Taxes	40	-	-	-	-	-	-	NA
Benefits Total	40	-	-	-	-	-	-	NA
Operations								
Advertising	-	-	-	-	-	-	-	NA
Maps	-	-	-	-	-	-	-	NA
Office Supplies	-	-	-	-	-	-	-	NA
Postage & Misc	-	-	-	-	-	-	-	NA
Secretary	-	-	-	-	-	-	-	NA
Operations Total	-	-	-	-	-	-	-	NA
Planning Board Total	561	-	-	-	-	-	-	NA

Expenditures: Economic Development

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
General Government								
Economic Development								
Salary								
Director	31,529	32,492	32,472	33,792	16,861	35,144	1,352	4.00%
Accrued Payroll Expense	15	-	197	-	-	-	-	NA
Salary Total	31,544	32,492	32,669	33,792	16,861	35,144	1,352	4.00%
Benefits								
Payroll Taxes	2,412	2,486	2,484	2,585	1,290	2,688	103	4.00%
Benefits Total	2,412	2,486	2,484	2,585	1,290	2,688	103	4.00%
Operations								
Advertising / Marketing	-	2,000	-	2,000	-	2,000	-	0.00%
Dues & Subscriptions	12,935	12,995	12,960	13,005	7,940	13,005	-	0.00%
Mailing / Postage	22	100	4	100	-	100	-	0.00%
Professional Development	-	105	-	105	-	105	-	0.00%
Software	571	599	571	599	-	599	-	0.00%
Travel	-	150	-	100	-	100	-	0.00%
Operations Total	13,528	15,949	13,535	15,909	7,940	15,909	-	0.00%
Economic Development Total	47,484	50,926	48,689	52,286	26,091	53,741	1,455	2.78%

Expenditures: Police

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Safety								
Police								
Salary								
Chief	110,951	115,280	115,280	123,011	61,505	127,932	4,921	4.00%
Deputy	7,387	100,297	100,297	107,429	53,714	111,727	4,298	4.00%
Captains (2)	263,877	169,832	169,832	184,624	92,312	192,009	7,385	4.00%
Lieutenants (5)	439,251	424,581	436,664	461,560	241,076	480,022	18,462	4.00%
Sergeants (8)	607,845	618,833	675,361	674,974	335,865	701,973	26,999	4.00%
Detective Insp (3)	239,356	224,056	218,312	244,709	125,261	254,498	9,788	4.00%
Patrol (19)	757,144	1,194,408	760,069	1,426,470	524,500	1,478,168	51,698	3.62%
SRO (2)	199,238	144,034	212,573	157,535	116,245	163,837	6,301	4.00%
Mechanic / Maintenance	63,542	65,448	65,448	67,412	33,706	69,434	2,022	3.00%
Administrative Assistant	73,868	77,215	77,215	80,304	40,152	83,517	3,213	4.00%
Records Clerk	63,447	65,034	65,034	67,636	33,818	70,342	2,706	4.00%
Records Clerk Sub	3,701	5,000	4,384	-	389	-	-	NA
Custodian	37,063	47,604	48,298	50,960	25,480	54,080	3,120	6.12%
Police Shift Differential Benefit	9,210	9,360	9,360	9,360	4,680	9,360	-	0.00%
Health Care Waivers	43,333	45,000	42,000	40,000	-	50,000	10,000	25.00%
Holiday Pay	145,779	149,093	148,486	174,611	87,145	181,822	7,211	4.13%
Longevity	156,469	185,222	179,834	210,214	157,956	204,299	(5,916)	-2.81%
Uniform Allowance	60,467	66,600	57,000	70,700	69,000	70,700	-	0.00%
Professional Accreditation Payment	-	-	-	205,000	94,501	205,000	-	0.00%
Advanced Education Incentive Pay	-	-	-	109,500	50,661	115,500	6,000	5.48%
CDL Bonus	750	750	750	750	750	750	-	0.00%
OT-Temp-General	30,977	42,000	33,550	45,000	21,423	46,800	1,800	4.00%
OT-Minimum Staffing	456,875	245,000	352,081	255,000	214,805	265,200	10,200	4.00%
OT-Training	27,784	38,500	7,423	38,500	4,239	38,500	-	0.00%
OT-Court	14,690	19,500	12,126	17,500	6,308	17,500	-	0.00%
OT-Criminal Investigation	51,335	45,000	64,454	54,000	46,172	56,200	2,200	4.07%
Stipends	71,233	70,000	73,790	73,500	36,902	73,500	-	0.00%
Accrued Payroll Expense	703	-	7,462	-	-	-	-	NA
Salary Total	3,936,276	4,167,647	3,937,084	4,950,259	2,478,565	5,122,669	172,410	3.48%

Expenditures: Police (cont.)

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Safety								
Police								
Benefits								
Health	401,008	452,964	428,123	510,302	268,254	562,952	52,650	10.32%
Dental	25,197	26,533	24,925	29,402	13,490	30,461	1,059	3.60%
Flexible Spending Account (FSA)	3,277	4,000	3,450	3,250	1,624	3,150	(100)	-3.08%
Work Related Injury Insurance	20,963	22,629	20,249	30,415	16,506	50,305	19,890	65.39%
Payroll Taxes	291,051	326,913	290,368	370,773	187,668	382,827	12,054	3.25%
Life Insurance	13,402	22,383	19,483	22,383	10,072	22,383	-	0.00%
Retirement 401(a)	33,593	40,903	41,310	43,294	21,792	36,411	(6,884)	-15.90%
Pension - Municipal Employees' Retirement S	170,460	147,760	148,975	190,574	97,312	222,820	32,246	16.92%
Pension - Town Defined Benefit	1,874,467	1,924,426	1,924,426	1,822,467	911,234	1,556,498	(265,969)	-14.59%
Benefits Total	2,833,417	2,968,510	2,901,309	3,022,861	1,527,952	2,867,807	(155,054)	-5.13%
Operations								
Accreditation Program	10,289	13,850	10,568	13,850	1,750	13,850	-	0.00%
Community Notification	4,499	4,499	4,499	4,499	4,499	-	(4,499)	-100.00%
Computer (Program) Support	38,742	40,500	40,712	64,500	30,339	67,446	2,946	4.57%
Continuing Education	43,203	70,000	61,474	70,000	36,300	60,000	(10,000)	-14.29%
Dues & Subscriptions	1,045	1,300	1,657	1,500	220	1,580	80	5.33%
Electricity	71,892	59,800	75,524	62,491	11,281	76,000	13,509	21.62%
Equipment	17,767	24,475	38,993	24,475	9,125	24,475	-	0.00%
Fingerprinting Service	3,480	6,500	4,520	6,500	1,320	4,800	(1,700)	-26.15%
Firearms Training	7,547	9,500	4,875	12,500	3,464	12,500	-	0.00%
Heat	11,107	14,178	10,941	14,178	2,613	12,000	(2,178)	-15.36%
Investigations	815	700	495	700	166	700	-	0.00%
Janitorial Supplies	6,486	4,500	3,577	4,500	645	4,500	-	0.00%

Expenditures: Police (cont.)

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Safety								
Police								
Lease: Other Equipment	12,516	5,579	5,579	-	-	-	-	NA
Lease: Vehicles	3,025	3,025	3,025	-	-	-	-	NA
Maintenance: Building	38,556	50,000	58,183	51,500	21,195	53,100	1,600	3.11%
Maintenance: Computer	2,530	4,750	3,887	4,750	1,999	4,750	-	0.00%
Maintenance: Emergency Radio	-	14,388	-	-	-	-	-	NA
Maintenance: Equipment	1,716	4,200	2,902	4,200	391	4,200	-	0.00%
Maintenance: Radio Other	2,338	2,500	-	2,500	-	2,500	-	0.00%
Maintenance: Vehicle	45,007	50,000	44,953	50,000	21,473	50,000	-	0.00%
Miscellaneous Expenses	1,174	1,600	1,289	1,600	614	1,600	-	0.00%
Office Supplies	6,817	7,980	7,533	8,200	2,671	8,200	-	0.00%
Police Academy	10,431	15,100	484	21,140	6,980	21,140	-	0.00%
Postage & Misc.	1,078	1,400	907	1,400	692	1,400	-	0.00%
Special Events	1,869	6,000	4,796	6,000	2,954	6,000	-	0.00%
Training	12,129	15,000	9,258	15,000	10,698	15,000	-	0.00%
Vehicle: Fuel	81,348	89,500	72,140	89,500	35,549	85,000	(4,500)	-5.03%
Water	2,570	3,600	2,592	3,600	1,021	3,600	-	0.00%
Operations Total	439,976	524,424	475,363	539,083	207,960	534,341	(4,742)	-0.88%
Police Total	7,209,670	7,660,582	7,313,756	8,512,203	4,214,477	8,524,817	12,614	0.15%

Expenditures: Prudence Public Safety Officer

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Safety								
Prudence Safety								
Salary								
Wages	72,605	74,017	74,017	80,768	40,384	83,918	3,151	3.90%
Overtime/Temp	2,824	3,500	2,562	3,500	2,024	3,500	-	0.00%
Holiday Pay	1,396	1,086	1,423	1,243	932	1,291	48	3.90%
Uniform Allowance	1,400	1,400	1,400	1,400	1,400	1,400	-	0.00%
Accrued Payroll Expense	1,269	-	601	-	-	-	-	NA
Salary Total	79,495	80,003	80,003	86,910	44,740	90,109	3,199	3.68%
Benefits								
Health	17,755	18,413	18,413	19,525	11,390	22,741	3,216	16.47%
Dental	983	979	979	1,041	521	1,137	95	9.14%
Flexible Spending Account (FSA)	500	500	500	500	250	500	-	0.00%
Payroll Taxes	5,593	5,768	5,671	6,275	3,215	6,458	183	2.92%
Life Insurance	345	497	497	497	249	497	-	0.00%
Retirement 401(a)	6,534	8,142	6,661	8,884	3,635	9,231	347	3.90%
Benefits Total	31,711	34,300	32,721	36,723	19,259	40,564	3,841	10.46%
Operations								
Maintenance: Equipment	-	3,500	1,941	3,500	3,496	3,500	-	0.00%
Travel	285	800	692	800	198	800	-	0.00%
Vehicle: Maintenance	1,730	2,150	202	2,150	1,287	2,350	200	9.30%
Vehicle: Fuel	2,339	1,935	1,785	1,935	914	1,935	-	0.00%
Operations Total	4,355	8,385	4,620	8,385	5,895	8,585	200	2.39%
Prudence Safety Total	115,560	122,688	117,345	132,019	69,894	139,259	7,240	5.48%

Expenditures: Animal Control

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Safety								
Animal Control								
Salary								
Wages	53,243	54,575	54,575	56,758	28,379	59,029	2,271	4.00%
Stipend	5,000	5,000	5,000	5,000	-	5,000	-	0.00%
Longevity	-	-	-	-	-	3,542	3,542	NA
Overtime/Temp	461	1,500	512	1,500	409	1,500	-	0.00%
Uniform Allowance	1,400	1,400	1,400	1,400	1,400	1,400	-	0.00%
Accrued Payroll Expense	26	-	260	-	-	-	-	NA
Salary Total	60,129	62,475	61,747	64,658	30,188	70,471	5,813	8.99%
Benefits								
Health	6,874	7,129	7,129	7,560	4,410	8,805	1,245	16.47%
Dental	361	360	360	383	191	418	35	9.14%
Flexible Spending Account (FSA)	500	500	500	500	250	500	-	0.00%
Payroll Taxes	4,422	4,643	4,528	4,802	2,217	5,223	421	8.76%
Life Insurance	345	497	497	497	249	497	-	0.00%
Retirement 401(a)	4,792	6,003	4,912	6,243	2,554	6,493	250	4.00%
Benefits Total	17,294	19,133	17,926	19,985	9,871	21,936	1,951	9.76%
Operations								
Dues & Subscriptions	-	20	-	45	45	45	-	0.00%
Investigations	-	600	-	600	-	600	-	0.00%
Maintenance: Vehicle	688	2,150	-	2,150	2,647	2,150	-	0.00%
Office Supplies & Equipment	345	600	531	600	(100)	600	-	0.00%
Postage & Miscellaneous	90	250	143	250	56	250	-	0.00%
Shelter Operations	42,232	45,000	42,827	45,000	21,000	45,000	-	0.00%
Training / CPE	600	600	-	600	-	600	-	0.00%
Vehicle: Fuel	866	1,800	1,102	1,800	648	1,800	-	0.00%
Operations Total	44,822	51,020	44,602	51,045	24,296	51,045	-	0.00%
Animal Control Total	122,245	132,628	124,275	135,688	64,355	143,452	7,764	5.72%

Expenditures: Harbormaster

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Safety								
Harbormaster								
Salary								
Harbormaster	15,498	43,680	40,410	45,427	21,122	47,244	1,817	4.00%
Assistant to HM	12,806	7,500	7,014	8,000	504	8,500	500	6.25%
Police Patrols	-	19,000	9,351	18,000	14,917	18,000	-	0.00%
Overtime/Temp	8,673	-	-	-	-	-	-	NA
Uniform Allowance	-	1,000	-	1,000	-	1,000	-	0.00%
Accrued Payroll Expense	1,024	-	759	-	-	-	-	NA
Salary Total	38,001	71,180	57,534	72,427	36,543	74,744	2,317	3.20%
Benefits								
Flexible Spending Account (FSA)	48	-	-	-	-	-	-	NA
Payroll Taxes	2,770	4,872	4,333	5,541	2,762	5,718	177	3.20%
Life Insurance	86	-	-	-	-	-	-	NA
Pension - State Defined Benefit MERS	1,142	-	-	-	-	-	-	NA
Benefits Total	4,047	4,872	4,333	5,541	2,762	5,718	177	3.20%
Operations								
Abandoned Boat Fund	-	-	-	-	-	5,000	5,000	NA
Boat: Fuel	2,268	7,900	4,870	7,900	2,071	7,500	(400)	-5.06%
Docking Fees	3,113	5,880	5,880	8,197	6,438	9,500	1,303	15.90%
Equipment	4,644	4,000	1,300	3,000	-	2,600	(400)	-13.33%
Maintenance: Boat	2,880	9,800	12,783	10,200	8,201	10,900	700	6.86%
Maintenance: Buoy	12,302	16,000	19,736	11,000	1,085	11,000	-	0.00%
Office Supplies	103	300	376	300	-	300	-	0.00%
Postage & Miscellaneous	57	75	(1,705)	3,800	425	4,520	720	18.95%
Reserve for Boat	10,000	10,000	10,000	10,000	-	10,000	-	0.00%
Travel-Ferry - Harbor Commission	-	-	-	-	-	100	100	NA
Training / CPE	-	3,000	1,250	3,000	1,990	2,900	(100)	-3.33%
Uniform Stipend	-	250	430	250	252	250	-	0.00%
Operations Total	35,368	57,205	54,921	57,647	20,462	64,570	6,923	12.01%
Harbormaster Total	77,416	133,256	116,788	135,615	59,767	145,032	9,417	6.94%

Expenditures: Fire

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Safety								
Fire								
Salary								
Chief	110,951	114,280	114,280	118,852	59,426	123,607	4,755	4.00%
Deputy/Assistant Chief	98,077	100,038	100,038	102,039	51,019	104,080	2,041	2.00%
Battalion Chief (4)	-	363,928	363,713	371,203	175,608	378,627	7,424	2.00%
Captains (5)	346,001	352,921	464,516	449,974	235,025	423,668	(26,306)	-5.85%
Fire Marshall	86,500	88,230	-	-	-	-	-	NA
Lieutenants (8)	734,619	661,812	661,467	675,048	334,278	688,549	13,501	2.00%
Fire Fighters (24)	1,482,157	1,777,600	1,718,589	1,728,515	828,986	1,903,192	174,677	10.11%
Dispatch	213,039	220,076	220,451	219,187	110,271	224,663	5,476	2.50%
Health Care Waivers	52,000	59,000	64,333	73,500	3,500	79,500	6,000	8.16%
Sick / Vacation Buyback	-	4,018	-	4,018	-	4,018	-	0.00%
Holiday Pay	132,651	169,486	175,984	168,726	86,728	179,648	10,922	6.47%
Uniform Allowance	21,208	30,000	26,375	25,000	25,250	26,500	1,500	6.00%
OT-Personnel Shortage	612,686	650,000	664,012	679,500	337,018	699,370	19,870	2.92%
OT-Dispatch	44,468	35,000	31,534	35,000	13,202	36,050	1,050	3.00%
OT-Call Back & Hold Overs	38,763	50,000	49,216	57,500	14,877	58,710	1,210	2.10%
OT-Training	20,036	30,000	29,663	30,000	9,854	30,900	900	3.00%
Pay Differential	1,998	-	3,548	2,600	1,090	2,600	-	0.00%
Paramedic Pay	2,782	905	5,247	4,500	4,321	10,920	6,420	142.67%
Accrued Payroll Expense	19,063	-	21,607	-	-	-	-	NA
Salary Total	4,016,999	4,707,294	4,714,573	4,745,163	2,290,452	4,974,602	229,440	4.84%

Expenditures: Fire (cont.)

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Safety								
Fire								
Benefits								
Health	476,547	524,869	489,132	480,876	294,244	602,122	121,245	25.21%
Dental	35,394	34,544	34,906	33,484	17,302	39,199	5,715	17.07%
Health Savings Acct	37,342	48,600	49,333	42,500	46,500	44,900	2,400	5.65%
Flexible Spending Account (FSA)	500	500	500	500	250	500	-	0.00%
Work Related Injury Insurance	38,036	37,275	36,987	50,106	28,547	88,637	38,531	76.90%
Payroll Taxes	290,119	347,061	342,107	352,575	167,645	369,640	17,064	4.84%
Life Insurance	15,944	23,378	23,722	23,378	11,357	24,870	1,492	6.38%
Retirement 401(a)	33,134	33,925	34,167	35,101	17,551	36,114	1,013	2.89%
Pension - Municipal Employees' Retirement System (MERS)	113,205	147,237	167,559	174,232	87,677	208,976	34,744	19.94%
Pension - Town Defined Benefit	1,598,698	1,588,849	1,588,849	1,555,587	777,794	1,355,801	(199,786)	-12.84%
Benefits Total	2,638,918	2,786,238	2,767,262	2,748,339	1,448,866	2,770,759	22,420	0.82%
Operations								
Ambulance Billing Services	49,833	51,000	54,796	-	-	-	-	NA
Copier	583	1,000	642	643	642	3,218	2,575	400.47%
Dues & Subscriptions	2,494	3,000	2,501	3,100	720	1,450	(1,650)	-53.23%
Electricity	22,879	23,575	27,225	24,636	3,835	27,000	2,364	9.60%
Equipment	14,287	12,135	11,375	13,900	6,669	14,500	600	4.32%
Fire Academy	-	42,800	69,062	33,645	7,036	36,270	2,625	7.80%
Heat	6,020	8,717	7,144	8,717	1,070	8,000	(717)	-8.23%

Expenditures: Fire (cont.)

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Safety								
Fire								
Hydrant	314,298	302,604	313,840	314,524	258,553	291,251	(23,273)	-7.40%
Lease: Ambulance	39,934	39,934	39,934	-	-	-	-	NA
Lease: Boat	49,052	49,052	49,052	49,052	49,052	49,052	-	0.00%
Lease: Vehicles	29,650	-	-	-	-	-	-	NA
Maintenance: Building	25,134	24,201	23,652	28,184	8,732	35,717	7,533	26.73%
Service Contracts	30,320	61,529	59,456	67,807	38,345	74,668	6,861	10.12%
Maintenance: Radio	2,625	14,000	12,663	16,000	14,517	4,000	(12,000)	-75.00%
Medical Director	10,800	12,800	11,700	12,800	5,400	15,150	2,350	18.36%
Medical Supplies	45,715	50,400	45,366	67,300	33,820	59,700	(7,600)	-11.29%
Miscellaneous Expenses	1,755	4,500	4,505	4,500	1,876	5,000	500	11.11%
NFPA Compliance	3,946	8,200	4,552	5,910	6,075	8,910	3,000	50.76%
Office Supplies	2,894	3,000	398	3,400	498	3,400	-	0.00%
Professional Development	14,417	28,000	16,121	32,500	6,825	28,000	(4,500)	-13.85%
Uniforms-Turnout gear	23,790	22,895	16,388	26,655	76	25,640	(1,015)	-3.81%
Water	4,924	4,000	4,720	4,000	2,743	4,000	-	0.00%
Operations Total	695,351	767,342	775,091	717,273	446,482	694,926	(22,347)	-3.12%
Fire Total	7,351,268	8,260,873	8,256,925	8,210,775	4,185,801	8,440,286	229,512	2.80%

Expenditures: Fire – PIVFD

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Safety								
PI Fire								
Salary								
Chief	-	40,300	40,300	40,300	20,857	41,509	1,209	3.00%
Stipends	-	88,621	83,349	88,621	36,684	91,280	2,659	3.00%
Salary Total	-	128,921	123,649	128,921	57,541	132,789	3,868	3.00%
Benefits								
Payroll Taxes	-	9,341	3,083	9,341	-	9,621	280	3.00%
Benefits Total	-	9,341	3,083	9,341	-	9,621	280	3.00%
Operations								
Insurance-Bldg/Liab/Auto/Dis	-	23,500	25,654	27,000	28,902	30,500	3,500	12.96%
Fire Supplies and Equipment	-	1,000	1,238	1,000	155	1,000	-	0.00%
Bldg Grounds Repair/Maintenance	-	-	564	1,000	-	575	(425)	-42.50%
Vehicle Repair / Maintenance	-	16,000	25,839	14,180	8,050	14,180	-	0.00%
Radio & Equipment Repair / Maintenance	-	3,380	1,906	2,700	-	2,700	-	0.00%
Service Contracts	-	-	340	6,680	5,787	6,715	35	0.52%
Professional Development	-	2,500	680	2,165	160	2,165	-	0.00%
NFPA Compliance	-	-	813	820	876	820	-	0.00%
Dues & Subscriptions	-	-	335	335	350	335	-	0.00%
Bristol Parking Fees (Duty Personnel)	-	500	65	300	-	300	-	0.00%
Ferry Charge (Vehicle and Duty Personnel)	-	3,000	1,836	3,000	728	2,250	(750)	-25.00%
Office Supplies	-	600	533	600	357	600	-	0.00%
EMS Supplies/Medications	-	4,000	3,643	4,000	967	4,000	-	0.00%
Telephone & Internet	-	1,800	1,781	1,800	1,216	1,800	-	0.00%
Electric	-	6,000	7,846	6,000	2,050	7,500	1,500	25.00%
Oil - Heat	-	3,965	3,182	3,965	1,137	3,965	-	0.00%
Fire/EMS Appartus Fuel	-	1,200	1,224	1,200	633	1,400	200	16.67%
Operations Total	-	67,445	77,480	76,745	51,368	80,805	4,060	5.29%
PI Fire Total Total	-	205,707	204,212	215,007	108,908	223,215	8,208	3.82%

Expenditures: Fire – SAFER Grant Hires

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Safety (Fire/Safer Grant)								
Revenue								
Safer Grant Reimbursement	452,209	-	-	-	-	-	-	NA
Revenue Total	452,209	-	-	-	-	-	-	NA
Salary								
Fire Fighters (8)	(289,926)	-	-	-	-	-	-	NA
Holiday Pay	(13,377)	-	-	-	-	-	-	NA
Paramedic Pay	(627)	-	-	-	-	-	-	NA
Uniform Allowance	(3,750)	-	-	-	-	-	-	NA
Health Care Waivers	(2,000)	-	-	-	-	-	-	NA
Accrued Payroll Expense	-	-	-	-	-	-	-	NA
Salary Total	(309,680)	-	-	-	-	-	-	NA
Benefits								
Dental	-	-	-	-	-	-	-	NA
Health	-	-	-	-	-	-	-	NA
Health Savings Acct	(5,800)	-	-	-	-	-	-	NA
Payroll Taxes	(23,571)	-	-	-	-	-	-	NA
Retirement 401(a) - State MERS	(25,542)	-	-	-	-	-	-	NA
Work Related Injury Insurance	-	-	-	-	-	-	-	NA
Life Insurance	-	-	-	-	-	-	-	NA
Benefits Total	(54,914)	-	-	-	-	-	-	NA
Fire/Safer Grant Total	87,616	-	-	-	-	-	-	NA

Expenditures: Emergency Management

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Safety								
Emergency Management								
Salary								
EMA Officer	44,016	45,500	45,475	47,320	23,606	49,219	1,899	4.01%
Accrued Payroll Expense	269	-	507	-	-	-	-	NA
Salary Total	44,285	45,500	45,981	47,320	23,606	49,219	1,899	4.01%
Benefits								
Payroll Taxes	3,367	3,481	3,479	3,620	1,806	3,765	145	4.01%
Benefits Total	3,367	3,481	3,479	3,620	1,806	3,765	145	4.01%
Operations								
Miscellaneous Expenses	557	9,710	8,683	11,090	2,062	8,500	(2,590)	-23.35%
Office Supplies	1,067	400	602	400	273	430	30	7.50%
Telecommunications	1,590	1,620	1,597	1,620	668	1,650	30	1.85%
Training	-	1,400	925	1,400	-	1,000	(400)	-28.57%
Travel	-	1,480	1,204	-	-	-	-	NA
Vehicle Fuel	530	1,300	615	1,300	123	1,000	(300)	-23.08%
Vehicle Repair / Maintenance	-	2,000	818	2,500	3,115	2,500	-	0.00%
Operations Total	3,744	17,910	14,443	18,310	6,242	15,080	(3,230)	-17.64%
Emergency Management Total	51,396	66,891	63,903	69,250	31,653	68,065	(1,185)	-1.71%

Expenditures: Department of Public Works

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Works								
Public Works								
Salary								
Director	110,951	114,280	114,280	118,852	59,426	123,607	4,755	4.00%
Deputy	92,439	97,213	94,596	101,102	50,551	105,147	4,045	4.00%
Foreman (2)	140,040	141,215	141,215	145,451	69,089	149,815	4,364	3.00%
Mechanics (2)	143,382	148,250	148,250	152,698	76,349	157,279	4,581	3.00%
Operators (13)	607,300	828,024	702,664	857,390	356,150	870,190	12,799	1.49%
Seasonal	1,880	9,000	-	-	-	-	-	NA
Part Time Clerical	22,231	29,712	24,926	30,901	11,960	32,138	1,237	4.00%
CDL Bonus	12,750	14,250	13,500	14,250	12,000	14,250	-	0.00%
Health Care Waivers	2,500	2,500	2,500	2,500	-	2,500	-	0.00%
Holiday Pay	9,387	10,475	9,761	10,998	5,076	11,438	440	4.00%
Longevity	54,513	61,740	61,740	52,674	28,815	50,154	(2,520)	-4.78%
Uniform & Shoe Allowance	15,700	17,700	15,700	17,700	15,700	19,000	1,300	7.34%
Overtime	20,165	39,000	22,687	39,000	19,748	39,000	-	0.00%
Accrued Payroll Expense	3,087	-	8,778	-	-	-	-	NA
Salary Total	1,236,326	1,513,359	1,360,596	1,543,516	704,865	1,574,517	31,001	2.01%
Benefits								
Health	277,896	337,936	321,929	369,084	185,741	405,663	36,579	9.91%
Dental	14,572	16,891	16,517	18,626	8,333	18,888	262	1.41%
Flexible Spending Account (FSA)	3,125	3,250	3,750	3,750	1,499	4,250	500	13.33%
Payroll Taxes	89,933	111,009	98,058	112,707	51,200	115,006	2,300	2.04%
Life Insurance	-	9,451	9,658	9,451	4,560	9,451	-	0.00%
Retirement 401(a)	119,759	142,324	124,248	157,978	72,709	161,196	3,218	2.04%
Pension - Town Defined Benefit	178,928	188,793	188,793	178,732	89,366	159,999	(18,733)	-10.48%
Pension - DPW Disability Plan	-	-	-	-	-	5,600	5,600	NA
Benefits Total	684,213	809,654	762,954	850,328	413,408	880,053	29,725	3.50%

Expenditures: Department of Public Works (cont.)

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Works								
Public Works								
Operations								
Copier & IT	348	1,048	348	1,048	87	1,400	352	33.59%
Custodian	29,078	29,951	31,128	33,696	13,244	32,736	(960)	-2.85%
Dues & Subscriptions	632	700	604	700	385	815	115	16.43%
Electricity: (DPW, Prudence)	6,758	12,650	6,468	13,219	966	7,000	(6,219)	-47.05%
Electricity: Street Lights	173,604	212,750	211,530	212,750	68,864	213,000	250	0.12%
Electricity: Town Hall	32,399	37,950	44,092	39,658	7,563	44,500	4,842	12.21%
Facilities Manager	41,408	42,236	39,411	42,236	20,292	42,814	578	1.37%
Facilities Maint. Technician	-	46,457	34,562	50,255	25,128	53,287	3,032	6.03%
Grass Cutting	87,370	113,280	90,800	94,000	-	97,300	3,300	3.51%
Heat: Fuel Oil	13,885	12,500	12,115	12,500	2,890	12,500	-	0.00%
Heat: Natural Gas	10,004	11,815	7,842	11,815	3,143	11,000	(815)	-6.90%
Lease: Vehicles and Equipment	52,079	50,208	50,208	21,045	21,045	21,045	-	0.00%
Maintenance: Building	18,671	20,000	17,994	20,000	2,785	22,000	2,000	10.00%
Maintenance: Dog Park	3,721	7,075	4,590	7,075	1,331	7,075	-	0.00%
Maintenance: Equipment	84,831	90,000	83,368	90,000	23,432	100,000	10,000	11.11%
Maintenance: Grounds	155,636	177,537	126,574	173,553	27,225	165,364	(8,189)	-4.72%
Maintenance: Trees	32,825	40,000	37,592	40,000	7,830	40,000	-	0.00%
Message Board	3,000	4,700	3,000	4,700	3,000	4,500	(200)	-4.26%
Misc. / Hog Island	8,717	9,420	9,420	10,080	10,080	10,920	840	8.33%
Mosquito Control	4,500	11,000	5,000	11,000	5,000	11,000	-	0.00%
Office Supplies	2,026	3,500	2,342	3,500	444	3,500	-	0.00%

Expenditures: Department of Public Works (cont.)

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Works								
Public Works								
Street Signs	5,737	8,500	8,429	8,500	3,802	8,500	-	0.00%
Tools & Equipment	11,436	20,000	19,263	20,000	1,757	20,000	-	0.00%
Training / CPE	642	3,000	2,674	3,000	527	5,000	2,000	66.67%
Travel- Prudence Island	14,715	15,000	13,253	15,000	5,522	17,600	2,600	17.33%
Vehicle Fuel: Diesel	28,124	32,500	25,121	32,500	13,019	32,500	-	0.00%
Vehicle Fuel: Gas	30,278	38,750	28,532	38,750	15,089	38,750	-	0.00%
Water	5,319	5,800	8,274	5,800	2,792	5,800	-	0.00%
Operations Total	857,742	1,058,327	924,534	1,016,381	287,240	1,029,907	13,526	1.33%
Public Works Total	2,778,282	3,381,340	3,048,084	3,410,225	1,405,512	3,484,477	74,252	2.18%

Expenditures: Department of Public Works: Snow Removal

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Works								
DPW: Snow Removal								
Salary								
Overtime Snow	46,375	52,785	61,995	52,785	23,726	70,000	17,215	32.61%
Accrued Payroll Expense	-	-	-	-	-	-	-	NA
Salary Total	46,375	52,785	61,995	52,785	23,726	70,000	17,215	32.61%
Benefits								
Payroll Taxes	3,412	4,038	4,530	4,038	1,747	5,355	1,317	32.61%
Benefits Total	3,412	4,038	4,530	4,038	1,747	5,355	1,317	32.61%
Operations								
Materials: Salt / Sand	79,023	71,250	82,717	71,250	3,821	85,850	14,600	20.49%
Snow: Contract	13,194	14,600	10,521	14,600	-	-	(14,600)	-100.00%
Operations Total	92,217	85,850	93,238	85,850	3,821	85,850	-	0.00%
DPW: Snow Removal Total	142,004	142,673	159,763	142,673	29,295	161,205	18,532	12.99%

Expenditures: Department of Public Works: Road Improvements

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Works								
DPW: Road Improvements								
Salary								
OT-Police Details (Town Funded)	10,646	12,500	23,516	12,500	8,517	12,875	375	3.00%
Accrued Payroll Expense	-	-	-	-	-	-	-	NA
Salary Total	10,646	12,500	23,516	12,500	8,517	12,875	375	3.00%
Benefits								
Payroll Taxes	806	956	1,782	956	592	985	29	3.00%
Benefits Total	806	956	1,782	956	592	985	29	3.00%
Operations								
Road Improvements	938,547	1,156,544	1,130,121	1,156,544	989,230	1,156,544	-	0.00%
Operations Total	938,547	1,156,544	1,130,121	1,156,544	989,230	1,156,544	-	0.00%
DPW: Road Improvements Total	950,000	1,170,000	1,155,420	1,170,000	998,340	1,170,404	404	0.03%

Expenditures: Prudence Island Transfer Station *

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Public Works								
Prudence Transfer Station								
Salary								
Wages	13,017	21,962	14,476	22,271	9,962	23,175	904	4.06%
Overtime/Temp	4,053	4,766	3,418	5,056	2,194	5,258	202	3.99%
Accrued Payroll Expense	17	-	283	-	-	-	-	NA
Salary Total	17,087	26,728	18,176	27,327	12,156	28,434	1,106	4.05%
Benefits								
Payroll Taxes	1,256	2,045	1,321	2,091	906	2,175	85	4.05%
Benefits Total	1,256	2,045	1,321	2,091	906	2,175	85	4.05%
Operations								
Electricity	3,235	2,600	2,985	2,717	440	3,200	483	17.78%
Landfill Testing	6,722	20,100	5,679	10,000	-	10,000	-	0.00%
Recyclable Disposal	23,862	23,575	23,540	24,801	12,514	25,967	1,166	4.70%
Refuse Disposal	20,401	23,575	23,692	24,801	14,452	25,967	1,166	4.70%
Transportation	29,287	35,500	25,698	35,500	13,757	35,500	-	0.00%
Operations Total	83,508	105,350	81,594	97,819	41,164	100,633	2,814	2.88%
Prudence Transfer Station Total	101,851	134,123	101,091	127,237	54,226	131,242	4,005	3.15%

* This budget is a placeholder based on past practice. The Town Council is still discussing how the PI Transfer Station will be operated in the future.

Expenditures: Recreation

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Recreation & Parks								
Recreation								
Salary								
Recreation Director	70,000	72,800	72,800	75,712	37,856	78,741	3,029	4.00%
Assistant Director	19,854	59,740	59,051	62,130	11,948	64,616	2,486	4.00%
Car Allowance	805	1,200	1,200	1,200	415	1,200	-	0.00%
Staff (non beach)	47,909	53,500	42,653	50,000	43,133	50,000	-	0.00%
Beach	23,152	35,000	22,192	35,000	15,642	35,000	-	0.00%
Seasonal	14,000	-	-	-	-	-	-	NA
Accrued Payroll Expense	873	-	1,847	-	-	-	-	NA
Salary Total	176,594	222,240	199,743	224,042	108,994	229,557	5,515	2.46%
Benefits								
Health	22,193	36,826	38,305	39,050	14,644	45,482	6,432	16.47%
Dental	1,311	1,958	1,678	1,424	608	1,554	130	9.14%
Flexible Spending Account (FSA)	705	1,000	1,295	1,000	346	1,000	-	0.00%
Payroll Taxes	13,017	16,297	14,574	16,392	8,074	16,691	299	1.82%
Life Insurance	460	995	995	995	332	995	-	0.00%
Retirement - 401(a)	8,087	14,248	11,867	14,818	4,691	15,411	593	4.00%
Benefits Total	45,773	71,324	68,715	73,679	28,694	81,133	7,454	10.12%

Expenditures: Recreation (cont.)

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Recreation & Parks								
Recreation								
Operations								
Beach Expenses	7,824	5,835	3,569	8,190	2,751	8,516	326	3.97%
Brown House	4,179	7,650	5,952	2,550	2,452	3,641	1,091	42.79%
Camp, Program and Event Expenses	48,120	67,650	45,835	66,350	27,920	87,846	21,496	32.40%
Electricity (Brown House & Beach)	10,335	10,350	12,373	10,816	1,738	12,000	1,184	10.95%
Lease: Truck	-	10,317	10,318	10,318	10,318	10,318	0	0.00%
Miscellaneous Expenses	1,451	1,000	914	1,000	82	1,000	-	0.00%
Office Supplies	103	500	68	500	139	500	-	0.00%
Postage & Misc.	5	100	5	50	-	50	-	0.00%
Printing	201	200	-	200	-	200	-	0.00%
Buildings and Grounds Maint.	7,463	12,705	12,441	12,750	9,131	14,971	2,221	17.42%
Security	-	500	586	450	414	450	-	0.00%
Vehicle Fuel: Gas	488	1,500	549	750	97	750	-	0.00%
Water (Brown House & Beach)	715	1,200	760	1,200	446	1,200	-	0.00%
Operations Total	80,884	119,507	93,372	115,124	55,487	141,442	26,318	22.86%
Recreation Total	303,250	413,071	361,829	412,845	193,176	452,132	39,287	9.52%

Expenditures: Parks

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Recreation & Parks								
Melville								
Salary								
Park Steward	-	-	-	-	-	29,000	29,000	NA
Salary Total	-	-	-	-	-	29,000	29,000	NA
Benefits								
Payroll Taxes	-	-	-	-	-	2,219	2,219	NA
Benefits Total	-	-	-	-	-	2,219	2,219	NA
Operations								
Pond 1 Algae Treatment	11,122	15,000	700	15,000	-	15,000	-	0.00%
Road Repair, Bush Trimming	866	1,000	-	1,000	-	1,000	-	0.00%
Trail Maintenance	1,000	2,000	3,277	2,000	6,670	2,000	-	0.00%
Operations Total	12,988	18,000	3,977	18,000	6,670	18,000	-	0.00%
Melville Total	12,988	18,000	3,977	18,000	6,670	49,219	31,219	173.44%

Expenditures: Civic Support

Expenditures	Approved FY 2026	07/01/25 to 12/31/25	Requested FY 2027	Requested \$ Change FY 2026 to FY 2027	Requested % Change FY 2026 to FY 2027	Proposed FY 2027	\$ Change FY 2026 to FY 2027	% Change FY 2026 to FY 2027
Civic Support								
Civic Support								
Other								
Portsmouth Free Public Library	587,226	293,613	604,842	17,616	3.00%	604,842	17,616	3.00%
Prudence Volunteer Fire Dept	-	-	-	-	NA	-	-	NA
Prudence Island School Foundation	50,571	25,286	50,571	-	0.00%	50,571	-	0.00%
Portsmouth Historical Society	7,000	7,000	7,000	-	0.00%	7,000	-	0.00%
Portsmouth Senior Center	84,000	42,000	112,046	28,046	33.39%	112,046	28,046	33.39%
Portsmouth Prevention Coalition *	-	-	-	-	NA	-	-	NA
Aquidneck Island Planning Commission	-	-	-	-	NA	-	-	NA
Battle of RI Association	2,040	2,040	2,040	-	0.00%	2,040	-	0.00%
Be Great for Nate Inc.	-	-	-	-	NA	-	-	NA
CFP Arts, Wellness, Community Center	-	-	-	-	NA	-	-	NA
Clean Ocean Access	-	-	-	-	NA	-	-	NA
Dr. Martin King Community Center	5,000	5,000	5,000	-	0.00%	5,000	-	0.00%
East Bay Community Action Program	3,060	3,060	3,060	-	0.00%	3,060	-	0.00%
Eastern RI Conservation	1,020	1,020	2,000	980	96.08%	2,000	980	96.08%
Meals on Wheels	2,400	2,400	2,400	-	0.00%	2,400	-	0.00%
Newport County Community Mental Health	5,610	5,610	6,000	390	6.95%	6,000	390	6.95%
Portsmouth Art Guild	2,040	2,040	2,040	-	0.00%	2,040	-	0.00%
Portsmouth Garden Club	1,000	1,000	1,000	-	0.00%	1,000	-	0.00%
Wildlife Rehabilitators	1,000	1,000	4,416	3,416	341.60%	4,416	3,416	341.60%
St John's Lodge Food Bank	5,000	5,000	5,000	-	0.00%	5,000	-	0.00%
Four Hearts Foundation	-	-	-	-	NA	-	-	NA
RI Social Skills Academy	-	-	1,500	1,500	NA	1,500	1,500	NA
Visiting Nurse Home and Hospice	10,000	10,000	10,000	-	0.00%	10,000	-	0.00%
Other Total	766,967	406,069	818,915	51,948	6.77%	818,915	51,948	6.77%
Civic Support Total	766,967	406,069	818,915	51,948	6.77%	818,915	51,948	6.77%
Library Aid								
State Library Aid	141,515	-	140,557	(958)	-0.68%	140,557	(958)	-0.68%
Total Library Aid	141,515	-	140,557	(958)	-0.68%	140,557	(958)	-0.68%
Total Expenditures	908,482	406,069	959,472	50,990	5.61%	959,472	50,990	5.61%

* \$31,500 is requested by the Prevention Coalition. This will be allocated from the Town's Opioid settlement funds in FY 27

Expenditures: School (Town and State Aid Funding/ Unrestricted and Restricted Budget)

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
School								
Town Appropriation								
Local Appropriations	37,191,429	38,177,838	38,177,838	39,304,167	19,652,084	40,443,988	1,139,821	2.90%
Town Appropriation Total	37,191,429	38,177,838	38,177,838	39,304,167	19,652,084	40,443,988	1,139,821	2.90%
School Capital								
School Capital	-	-	-	-	-	-	-	NA
School Capital Total	-	-	-	-	-	-	-	NA
Federal Aid								
P.L. 81-874 Impact Aid	452,481	288,000	267,462	250,000	141,238	200,000	(50,000)	-20.00%
Federal Aid Total	452,481	288,000	267,462	250,000	141,238	200,000	(50,000)	-20.00%
State Aid								
General Aid - Funding Formula	2,940,973	2,919,418	2,923,116	2,915,776	1,107,411	2,982,713	66,937	2.30%
General Aid - High Cost Special Education	375,692	393,002	393,002	268,684	102,049	326,321	57,637	21.45%
Group Home Aid	275,950	272,726	476,726	510,000	193,698	510,000	-	0.00%
State Aid - Audit Adjustment	-	-	-	-	-	-	-	NA
State Aid Total	3,592,615	3,585,146	3,792,844	3,694,460	1,403,158	3,819,034	124,574	3.37%
Restricted Revenue								
IDEA Part B	804,025	821,000	774,856	705,000	-	690,000	(15,000)	-2.13%
IDEA Preschool	22,950	23,000	24,425	23,000	-	22,000	(1,000)	-4.35%
Title I	339,067	375,000	367,469	330,000	-	305,000	(25,000)	-7.58%
Title II	102,577	142,000	107,537	72,000	-	75,000	3,000	4.17%
Perkins (Vocational Ed Program)	68,590	50,000	55,646	59,000	-	65,000	6,000	10.17%
Food Service Programs	818,351	774,000	838,503	800,000	288,482	900,000	100,000	12.50%
CTE Categorical	46,257	45,000	42,469	40,000	43,260	40,000	-	0.00%
Restricted Revenue Total	2,201,817	2,230,000	2,210,905	2,029,000	331,742	2,097,000	68,000	3.35%

Expenditures: School (Town and State Aid Funding/ Unrestricted and Restricted Budget)

Expenditures	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
School								
Miscellaneous Revenue								
Miscellaneous Receipts	411	5,000	250,281	5,000	-	5,000	-	0.00%
Profit Sharing	28,116	30,000	20,237	30,000	7,688	30,000	-	0.00%
Tuition - Preschool / Individuals	63,289	35,000	33,830	51,000	34,130	51,000	-	0.00%
Tuition - Little Compton	1,224,127	1,271,000	1,222,361	1,336,500	628,000	1,429,640	93,140	6.97%
Tuition - CTE	779,650	1,007,500	984,250	1,232,000	628,000	1,328,000	96,000	7.79%
Medicaid Reimbursement	241,960	300,000	411,322	300,000	205,227	330,000	30,000	10.00%
Miscellaneous Revenue Total	2,337,553	2,648,500	2,922,281	2,954,500	1,503,045	3,173,640	219,140	7.42%
Total Town, State & Federal Funding	45,775,895	46,929,484	47,371,330	48,232,127	23,031,267	49,733,662	1,501,535	3.11%

*State Aid is a pass through - the amount received from the state is passed on in entirety to the School Dept.

Expenditures: Capital Improvement Plan

FY 27 CIP	Amount
	FY27
	Proposed
Administration	
Town Hall Office Upgrades and Furniture Replacement	20,617
Town Hall Exterior Painting	10,000
Administration Total	30,617
DPW	
Equipment Replacement - Stainless Steel Sander (Prudence)	8,000
Equipment Replacement - One ton truck	98,000
Equipment New- Mini Excavator	65,000
Fuel Master System	20,000
Glen Stables Cupolas	30,000
Glen Manor House Storm Doors	36,000
Glen Manor House Dining Room Floor	105,000
Litle League Field Fencing and Backstop	33,150
DPW Total	395,150
Fire	
Lucas CPR Device	20,000
Rescue Swimmer Gear Replacement	20,000
Magnet Plymovent Exhaust Removal System	30,000
Fire Total	70,000
Prudence Island Fire	
PIVFD: SCBA Tank Replacements	3,500
PIVFD: Fire Hose	4,000
Prudence Island Fire Total	7,500

Expenditures: Capital Improvement Plan (cont.)

FY 27 CIP	Amount
	FY27
	Proposed
IT	
Desktops Replacement Program	18,100
Public Safety Communications Server	15,420
Large Format Color Printer for Planning Dept.	5,000
IT Total	38,520
Police	
Taser Program	45,124
Speed Signs	13,000
Security Fence	8,760
Sidewalk Repair	9,000
Storage Shed	8,000
Police Total	83,884
Recreation	
Coggeshall Demo and Baseball Fields, or Glen Park Playground Structures	162,000
Glen Park Stonewall Repairs	8,500
Glen Park Horse Ring	17,670
Glen Park - exhibit hall improvements	10,000
Seveney Baseball Field Back-Flow Preventer	5,800
Seveney Linden Lane Wall Repairs (completes this project)	18,300
Recreation Total	222,270
FY26 Total	847,941

Debt Service: Bonds

Bond Debt Service

		Original Bond Value	Outstanding Principal 6.30.26	Outstanding Principal 6.30.27	Interest % Term- Years		FY 2025	FY 2026	FY 2027	FY 2028
Town										
②	2010 GO	\$ 1,980,000	\$ -	\$ -	4.00%	Principal	\$ 105,000	\$ -	\$ -	\$ -
	Maturity: FYE 2025				15	Interest	\$ 4,200	\$ -	\$ -	\$ -
							\$ 109,200	\$ -	\$ -	\$ -
③	2013 A GO	\$ 812,000	\$ 110,000	\$ 55,000	2.35%	Principal	\$ 54,000	\$ 55,000	\$ 55,000	\$ 55,000
	Maturity: FYE 2028				15	Interest	\$ 5,147	\$ 3,878	\$ 2,585	\$ 1,293
							\$ 59,147	\$ 58,878	\$ 57,585	\$ 56,293
⑤	2014 A GO	\$ 1,305,000	\$ -	\$ -	2.00%	Principal	\$ 130,066	\$ -	\$ -	\$ -
	General Fund Allocation 86.71%				10	Interest	\$ 1,301	\$ -	\$ -	\$ -
	Maturity: FYE 2025						\$ 131,367	\$ -	\$ -	\$ -
⑥	2015 A GO	\$ 600,075	\$ 297,000	\$ 267,300	4.00%	Principal	\$ 30,375	\$ 29,700	\$ 29,700	\$ 29,700
	General Fund Open Space Allocation 13.5%				20	Interest	\$ 11,597	\$ 10,395	\$ 9,207	\$ 8,168
	Maturity: FYE 2036						\$ 41,972	\$ 40,095	\$ 38,907	\$ 37,868
⑥	2015 A GO	\$ 3,373,311	\$ 1,669,577	\$ 1,502,619	4.00%	Principal	\$ 170,752	\$ 166,958	\$ 166,958	\$ 166,958
	General Fund Allocation 75.89%				20	Interest	\$ 65,190	\$ 58,435	\$ 51,757	\$ 45,913
	Maturity: FYE 2036						\$ 235,942	\$ 225,393	\$ 218,715	\$ 212,871
⑧	2017 A GO	\$10,000,000	\$ 6,800,677	\$ 6,335,167	5.00%	Principal	\$ 435,887	\$ 448,582	\$ 465,510	\$ 482,438
	Police Station Allocation 84.64%				20	Interest	\$ 261,098	\$ 248,022	\$ 230,078	\$ 206,803
	Maturity: FYE 2038						\$ 696,985	\$ 696,604	\$ 695,588	\$ 689,240

Debt Service: Bonds (cont.)

Bond Debt Service

		Original Bond Value	Outstanding Principal 6.30.26	Outstanding Principal 6.30.27	Interest % Term- Years		FY 2025	FY 2026	FY 2027	FY 2028
Town										
⑧	2017 A GO	\$ 250,000	\$ 170,017	\$ 158,379	5.00%	Principal	\$ 10,897	\$ 11,215	\$ 11,638	\$ 12,061
	<i>DPW Vehicle & Eq Allocation 2.12%</i>				20	Interest	\$ 6,527	\$ 6,201	\$ 5,752	\$ 5,170
	Maturity: FYE 2038						\$ 17,425	\$ 17,416	\$ 17,390	\$ 17,231
⑧	2017 A GO	\$ 100,000	\$ 68,007	\$ 63,352	5.00%	Principal	\$ 4,359	\$ 4,486	\$ 4,655	\$ 4,824
	<i>DPW Salt Shed Allocation 0.85%</i>				20	Interest	\$ 2,611	\$ 2,480	\$ 2,301	\$ 2,068
	Maturity: FYE 2038						\$ 6,970	\$ 6,966	\$ 6,956	\$ 6,892
⑧	2017 A GO	\$ 298,861	\$ 203,246	\$ 189,333	5.00%	Principal	\$ 13,027	\$ 13,406	\$ 13,912	\$ 14,418
	<i>Contingency Allocation 2.53%</i>				20	Interest	\$ 7,803	\$ 7,412	\$ 6,876	\$ 6,181
	Maturity: FYE 2038						\$ 20,830	\$ 20,818	\$ 20,788	\$ 20,599
⑧	2017 A GO	\$ 350,000	\$ 238,024	\$ 221,731	5.00%	Principal	\$ 15,256	\$ 15,700	\$ 16,293	\$ 16,885
	<i>Brown House Allocation 2.96%</i>				20	Interest	\$ 9,138	\$ 8,681	\$ 8,053	\$ 7,238
	Maturity: FYE 2038						\$ 24,394	\$ 24,381	\$ 24,346	\$ 24,123
⑧	2017 A GO	\$ 170,000	\$ 115,612	\$ 107,698	5.00%	Principal	\$ 7,410	\$ 7,626	\$ 7,914	\$ 8,201
	<i>Elmhurst Allocation 1.44%</i>				20	Interest	\$ 4,439	\$ 4,216	\$ 3,911	\$ 3,516
	Maturity: FYE 2038						\$ 11,849	\$ 11,842	\$ 11,825	\$ 11,717
Total Town		\$ 19,239,247	\$ 9,672,159	\$ 8,900,579		Principal	\$ 977,029	\$ 752,673	\$ 771,580	\$ 790,486
						Interest	\$ 379,051	\$ 349,720	\$ 320,520	\$ 286,349
							\$ 1,356,080	\$ 1,102,393	\$ 1,092,100	\$ 1,076,834

Debt Service: Bonds (cont.)

Bond Debt Service

		Original Bond Value	Outstanding Principal 6.30.26	Outstanding Principal 6.30.27	Interest % Term- Years		FY 2025	FY 2026	FY 2027	FY 2028
School										
⑥	2015 A GO	\$ 471,615	\$ 233,423	\$ 210,081	4.00%	Principal	\$ 23,873	\$ 23,342	\$ 23,342	\$ 23,342
	School Allocation 10.61%				20	Interest	\$ 9,114	\$ 8,170	\$ 7,236	\$ 6,419
	Maturity: FYE 2036						\$ 32,987	\$ 31,512	\$ 30,578	\$ 29,761
⑧	2017 A GO	\$ 389,154	\$ 264,651	\$ 246,536	5.00%	Principal	\$ 16,963	\$ 17,457	\$ 18,116	\$ 18,774
	RIHEBC- Hathaway 3.29%				20	Interest	\$ 10,161	\$ 9,652	\$ 8,954	\$ 8,048
	Maturity: FYE 2038						\$ 27,123	\$ 27,109	\$ 27,069	\$ 26,822
⑨	2017 A GO	\$ 185,658	\$ 126,260	\$ 117,617	5.00%	Principal	\$ 8,093	\$ 8,328	\$ 8,643	\$ 8,957
	RIHEBC- Melville 1.57%				20	Interest	\$ 4,847	\$ 4,605	\$ 4,272	\$ 3,839
	Maturity: FYE 2038						\$ 12,940	\$ 12,933	\$ 12,914	\$ 12,796
⑩	2017 A GO	\$ 59,327	\$ 40,346	\$ 37,585	5.00%	Principal	\$ 2,586	\$ 2,661	\$ 2,762	\$ 2,862
	RIHEBC- PHS 0.50%				20	Interest	\$ 1,549	\$ 1,471	\$ 1,365	\$ 1,227
	Maturity: FYE 2038						\$ 4,135	\$ 4,132	\$ 4,127	\$ 4,089
⑪	2017 A GO	\$ 12,000	\$ 8,161	\$ 7,602	5.00%	Principal	\$ 523	\$ 538	\$ 559	\$ 579
	RIHEBC- PMS 0.10%				20	Interest	\$ 313	\$ 298	\$ 276	\$ 248
	Maturity: FYE 2038						\$ 836	\$ 836	\$ 835	\$ 827
⑫	2013 E RIHEBC	\$ 1,100,000	\$ 100,000	\$ 50,000	3.06%	Principal	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Maturity: FYE 2028				15	Interest	\$ 6,120	\$ 4,590	\$ 3,060	\$ 1,530
							\$ 56,120	\$ 54,590	\$ 53,060	\$ 51,530

Debt Service: Bonds (cont.)

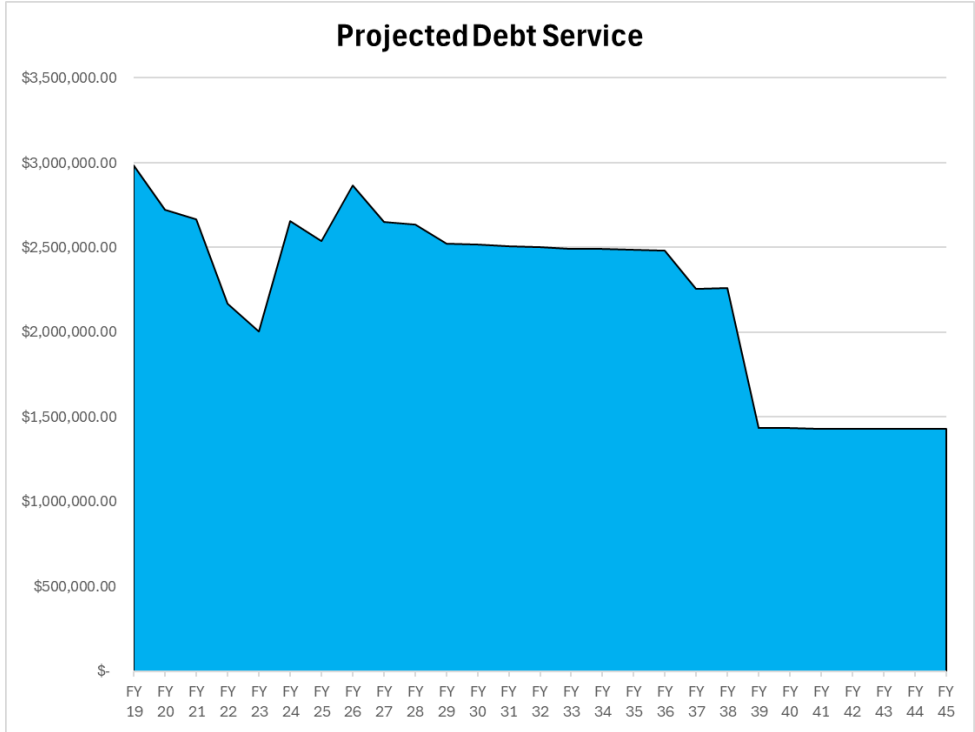
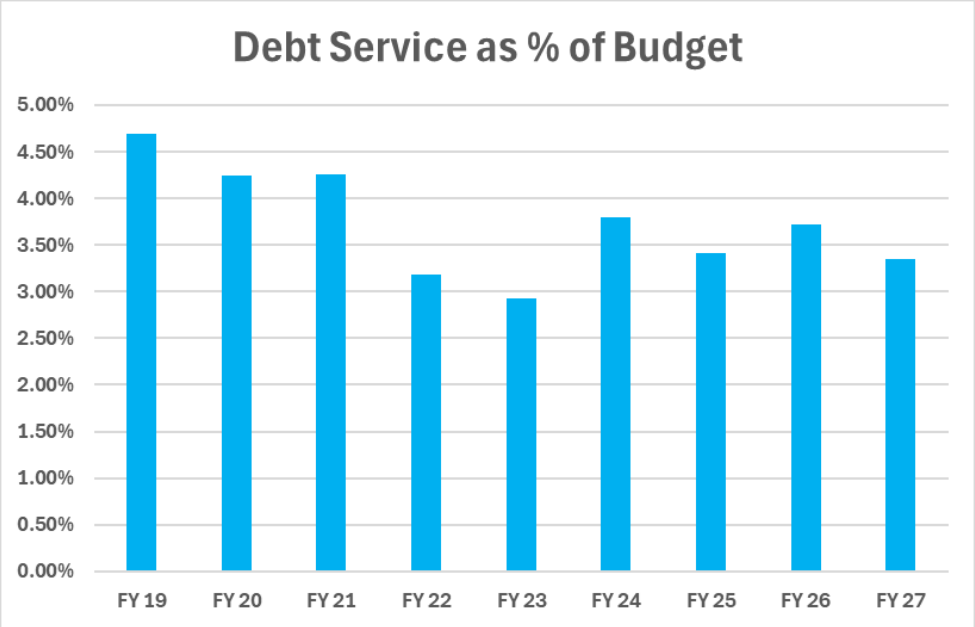
Bond Debt Service

	Original Bond Value	Outstanding Principal 6.30.26	Outstanding Principal 6.30.27	Interest % Term- Years		FY 2025	FY 2026	FY 2027	FY 2028
⑪ School									
2015 7A & 6B RIHEBC	\$ 2,180,000	\$ -	\$ -	5.00%	Principal	\$ 155,000	\$ 155,000	\$ -	\$ -
Maturity: FYE 2026				10	Interest	\$ 15,500	\$ 7,750	\$ -	\$ -
						\$ 170,500	\$ 162,750	\$ -	\$ -
⑬									
2022 SERIES E	\$ 19,510,000	\$ 18,895,000	\$ 18,250,000	5.00%	Principal	\$ -	\$ 615,000	\$ 645,000	\$ 680,000
RIHEBC				20	Interest	\$ 814,588	\$ 814,588	\$ 783,838	\$ 751,588
Maturity: FYE 2045						\$ 814,588	\$ 1,429,588	\$ 1,428,838	\$ 1,431,588
Total School	\$25,007,754	\$ 19,667,841	\$ 18,919,421		Principal	\$ 257,037	\$ 872,326	\$ 748,420	\$ 784,514
					Interest	\$ 862,192	\$ 851,124	\$ 809,000	\$ 772,899
						\$ 1,119,229	\$ 1,723,450	\$ 1,557,420	\$ 1,557,413
Total Town & School									
Town's Budget	\$44,247,001	\$ 29,340,000	\$ 27,820,000		Principal	\$ 1,234,066	\$ 1,624,999	\$ 1,520,000	\$ 1,575,000
					Interest	\$ 1,241,243	\$ 1,200,844	\$ 1,129,520	\$ 1,059,248
(Total School and Town Debt Service is included in the Town's Budget)						\$ 2,475,310	\$ 2,825,843	\$ 2,649,520	\$ 2,634,248

Debt Service: Bonds (cont.)

Bond Debt Service

	Original Bond Value	Outstanding Principal 6.30.26	Outstanding Principal 6.30.27	Interest % Term- Years		FY 2025	FY 2026	FY 2027	FY 2028
<u>Transfer Station Enterprise Fund</u>									
⑤ 2014 A GO	\$ 200,000	\$ -	\$ -	2.00%	Principal	\$ 19,934	\$ -	\$ -	\$ -
<i>Transfer Station Allocation 13.29%</i>				10	Interest	\$ 199	\$ -	\$ -	\$ -
Maturity: FYE 2025						\$ 20,133	\$ -	\$ -	\$ -
<u>Septic Loan Program Enterprise Fund</u>									
⑫ 2015 B GO	\$ 415,000	\$ -	\$ -	3.24%	Principal	\$ 40,000	\$ 40,000	\$ -	\$ -
<i>Septic Loan Program</i>				15	Interest	\$ 1,942	\$ 647	\$ -	\$ -
Maturity: FYE 2026						\$ 41,942	\$ 40,647	\$ -	\$ -
<u>Total ALL BONDS</u>									
Town's Budget	\$44,862,001	\$ 29,340,000	\$ 27,820,000		Principal	\$ 1,294,000	\$ 1,664,999	\$ 1,520,000	\$ 1,575,000
					Interest	\$ 1,243,384	\$ 1,201,491	\$ 1,129,520	\$ 1,059,248
(Total School and Town Debt Service is included in the Town's Budget)						\$ 2,537,384	\$ 2,866,490	\$ 2,649,520	\$ 2,634,248
(Enterprise Funds are shown in their respective Budgets Fund 88 & Fund 67)									



Debt Service: Capital Leases

Lease Debt Service

Department	Lessor	Lease Funding		FY 2025	FY 2026	FY 2027	FY 2028
Police	TD #597	105,169	Principal	\$ 2,930	\$ -	\$ -	\$ -
			Interest	\$ 96	\$ -	\$ -	\$ -
	<i>Police Vehicle</i>			\$ 3,025	\$ -	\$ -	\$ -
	TD #597	140,109	Principal	\$ 5,403	\$ -	\$ -	\$ -
			Interest	\$ 176	\$ -	\$ -	\$ -
	<i>Police Furniture</i>			\$ 5,579	\$ -	\$ -	\$ -
Fire	TD# 946	253,845	Principal	\$ 38,643	\$ -	\$ -	\$ -
			Interest	\$ 1,291	\$ -	\$ -	\$ -
	<i>Fire Ambulance</i>			\$ 39,934	\$ -	\$ -	\$ -
	TD #072	450,000	Principal	\$ 43,634	\$ 44,493	\$ 45,370	\$ 44,493
			Interest	\$ 5,418	\$ 4,559	\$ 3,682	\$ 4,559
	<i>Fire Boat</i>			\$ 49,052	\$ 49,052	\$ 49,052	\$ 49,052

Debt Service: Capital Leases (cont.)

Lease Debt Service

Department	Lessor	Lease Funding		FY 2025	FY 2026	FY 2027	FY 2028
DPW	TD #597	40,389	Principal	\$ 1,557	\$ -	\$ -	\$ -
			<i>DPW Vehicle</i>	Interest	\$ 51	\$ -	\$ -
				\$ 1,608	\$ -	\$ -	\$ -
	TD #060	124,997	Principal	\$ 25,430	\$ -	\$ -	\$ -
			<i>DPW Vehicle</i>	Interest	\$ 419	\$ -	\$ -
				\$ 25,849	\$ -	\$ -	\$ -
	TD #143	95,349	Principal	\$ 17,268	\$ 18,144	\$ 19,063	\$ 20,030
			<i>DPW Vehicle</i>	Interest	\$ 3,777	\$ 2,902	\$ 1,982
			<i>*FY24 paid under CIP*</i>	\$ 21,045	\$ 21,045	\$ 21,045	\$ 21,045
			DPW Vehicles	\$ 48,503	\$ 21,045	\$ 21,045	\$ 21,045
	TD #597	42,829	Principal	\$ 1,652	\$ -	\$ -	\$ -
			<i>DPW Small Equipment</i>	Interest	\$ 54	\$ -	\$ -
				\$ 1,705	\$ -	\$ -	\$ -

Debt Service: Capital Leases (cont.)

Lease Debt Service

Department	Lessor	Lease Funding		FY 2025	FY 2026	FY 2027	FY 2028	
Recreation	TD #143	46,747	Principal	\$ 8,466	\$ 8,895	\$ 9,346	\$ 9,820	
			<i>Recreation Vehicle</i>	Interest	\$ 1,852	\$ 1,423	\$ 972	\$ 498
			<i>*FY24 paid under CIP*</i>		\$ 10,318	\$ 10,318	\$ 10,318	\$ 10,318
<hr/>								
Transfer Station	TD #907	228,509	Principal	\$ 34,802	\$ -	\$ -	\$ -	
			<i>Transfer Station Compactor</i>	Interest	\$ 1,166	\$ -	\$ -	\$ -
				\$ 35,969	\$ -	\$ -	\$ -	
<hr/>								
Total Leases				\$ 194,085	\$ 80,415	\$ 80,415	\$ 80,415	

Enterprise Fund: Glen Farm Equestrian Center

Enterprise Funds	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Glen Farm Equestrian Center								
Revenue								
Rental Revenue	14,567	19,422	14,567	19,422	9,711	19,422	-	0.00%
Revenue Total	14,567	19,422	14,567	19,422	9,711	19,422	-	0.00%
Expenses								
Grounds Maintenance	-	(11,134)	-	(11,134)	-	(11,134)	-	0.00%
Repairs	(4,513)	(8,288)	-	(8,288)	-	(8,288)	-	0.00%
Expenses Total	(4,513)	(19,422)	-	(19,422)	-	(19,422)	-	0.00%
Glen Farm Equestrian Center Total	10,054	-	14,567	-	9,711	-	-	NA

Enterprise Fund: Transfer Station

Enterprise Funds	Actual CY 2024	Approved 2025 to 2026	Actual 2025 to 2026	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Transfer Station	Calendar Year	18 month Sticker		Fiscal Year				
Revenue								
Transfer Station Fees	633,318	845,813	886,278	643,630	608,741	712,833	69,203	10.75%
Bag Revenue	160,680	373,320	273,880	233,136	92,840	218,010	(15,126)	-6.49%
Recycling Credit	385	2,726	2,693	2,726	-	2,400	(326)	-11.96%
Prior Year Surplus / (Deficit)	-	14,272	-	13,613	-	(86,000)	(99,613)	-731.74%
Other	9,443	30,524	42,130	27,683	11,259	26,649	(1,034)	-3.73%
Revenue Total	803,826	1,266,655	1,204,981	920,788	712,839	873,892	(46,895)	-5.09%
Salaries								
Waste Diversion Manager	(5,000)	(7,500)	-	(20,793)	(10,396)	(26,867)	(6,074)	29.21%
Gate Attendants	(37,127)	(60,178)	(66,696)	(43,731)	(21,280)	(46,373)	(2,641)	6.04%
Overtime	-	(3,258)	-	(1,038)	-	(690)	348	-33.50%
Salaries Total	(42,127)	(70,936)	(66,696)	(65,562)	(31,676)	(73,929)	(8,367)	12.76%
Benefits								
Payroll Taxes	(3,213)	(5,430)	(5,511)	(5,015)	(3,196)	(5,656)	(640)	12.76%
Health / Dental	-	-	-	(12,058)	(2,328)	(7,569)	4,489	-37.23%
Benefits Total	(3,213)	(5,430)	(5,511)	(17,074)	(5,524)	(13,225)	3,849	-22.54%
Expenses								
Solid Waste Disposal	(647,562)	(1,036,205)	(992,871)	(749,442)	(293,712)	(711,559)	37,883	-5.05%
Utilities	(17,469)	(39,486)	(32,849)	(26,416)	(5,626)	(23,375)	3,041	-11.51%
Bond Debt Service	(20,731)	(20,332)	(20,332)	-	-	-	-	NA
Lease: Compactor '18	(35,969)	(35,969)	(35,969)	-	-	-	-	NA
Repairs & Maintenance	(2,809)	(6,750)	(2,391)	(4,500)	-	(4,500)	0	0.00%
Miscellaneous	(9,685)	(51,548)	(14,444)	(57,795)	(3,392)	(47,305)	10,490	-18.15%
Expenses Total	(734,224)	(1,190,289)	(1,098,856)	(838,153)	(302,730)	(786,739)	51,414	-6.13%
Transfer Station Total	24,262	-	33,918	(0)	372,909	(0)	-	-60.61%

* This budget, and the resulting anticipated sticker price, is under review by the Town Council.

The allocation of the Waste Diversion Manager's salary and benefits has been updated based on the FY 27 projected ratio of Transfer Station to Curbside sticker sales.

Enterprise Fund: Curbside Waste Collection *

Enterprise Funds	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Curbside								
Revenue								
Curbside Program Fees	-	-	-	1,830,578	1,480,698	2,031,242	200,664	10.96%
Recycling Credit	-	-	-	7,760	-	2,880	(4,880)	-62.89%
Prior Year Surplus / (Deficit)	-	-	-	-	-	(250,549)	(250,549)	NA
Revenue Total	-	-	-	1,838,338	1,480,698	1,783,573	(54,765)	-2.98%
Salaries								
Waste Diversion Manager	-	-	-	(42,215)	(21,107)	(38,662)	3,554	-8.42%
Overtime	-	-	-	(574)	-	(690)	(116)	20.16%
Salaries Total	-	-	-	(42,790)	(21,107)	(39,352)	3,438	-8.03%
Benefits								
Payroll Taxes	-	-	-	(3,273)	(1,615)	(3,010)	263	-8.03%
Health / Dental	-	-	-	(24,482)	(4,727)	(10,892)	13,590	-55.51%
Benefits Total	-	-	-	(27,755)	(6,342)	(13,902)	13,853	-49.91%
Expenses								
Solid Waste, Recycling, Yard Waste	-	-	-	(1,560,440)	(620,053)	(1,538,352)	22,088	-1.42%
Refuse Bins (annual cast for 5 years)	-	-	-	(78,676)	(28,545)	(69,211)	9,465	-12.03%
Recycling Bins (annual cost for 5 years)	-	-	-	(78,676)	(28,545)	(67,804)	10,872	-13.82%
Miscellaneous	-	-	-	(50,000)	(21,700)	(54,951)	(4,951)	9.90%
Expenses Total	-	-	-	(1,767,793)	(698,843)	(1,730,319)	37,474	-2.12%
Curbside Total	-	-	-	-	754,406	(0)	-	NA

* This budget, and the resulting anticipated sticker price, is under review by the Town Council.

The allocation of the Waste Diversion Manager's salary and benefits has been updated based on the FY 27 projected ratio of Transfer Station to Curbside sticker sales.

Enterprise Fund: Septic Loan Program

Enterprise Funds	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Septic Loan Program								
Revenue								
Program Loan Interest Collected	-	-	-	-	-	-	-	NA
Transfers from General Fund	43,236	41,942	41,942	40,647	40,647	-	(40,647)	-100.00%
Revenue Total	43,236	41,942	41,942	40,647	40,647	-	(40,647)	-100.00%
Expenses								
Septic Loan Program Service Fees	-	-	-	-	-	-	-	NA
Interest Expense	(43,236)	(41,942)	(41,295)	(40,647)	(40,647)	-	40,647	-100.00%
Expenses Total	(43,236)	(41,942)	(41,295)	(40,647)	(40,647)	-	40,647	-100.00%
Septic Loan Program Total	-	-	647	-	-	-	-	NA

Enterprise Fund: Arthur Daniel Howell House

Enterprise Funds	Actual FY 2024	Approved FY 2025	Actual FY 2025	Approved FY 2026	07/01/25 to 12/31/25	Proposed FY 2027	\$ Change FY 26 to FY 27	% Change FY 26 to FY 27
Arthur Daniel House								
Revenue								
Base Fee	30,000	30,000	7,500	31,230	15,615	31,230	-	0.00%
Revenue Share	-	-	-	-	-	-	-	NA
Other	-	-	-	-	-	-	-	NA
Revenue Total	30,000	30,000	7,500	31,230	15,615	31,230	-	0.00%
Expenses								
Credit	(30,000)	(30,000)	(7,500)	(31,230)	(15,615)	(31,230)	-	0.00%
Maintenance	-	-	-	-	-	-	-	NA
Expenses Total	(30,000)	(30,000)	(7,500)	(31,230)	(15,615)	(31,230)	-	0.00%
Arthur Daniel House Total	-	-	-	-	-	-	-	NA

Special Revenue Funds

Special Revenue & Permanent Funds	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025	Unaudited / As of Dec 2025
Special Funds						
200 - NHTSA	4,291	4,575	4,310	(334)	-	(6,132)
201 - Body-worn Camera Program	-	-	(55,372)	(49,262)	(52,529)	(54,808)
202 - SAFER Grant	(1,727)	(65,140)	(73,758)	-	-	-
203 - Fire Boat	4,645	4,431	2,700	2,349	29,246	21,958
205 - COVID Food Bank	6,006	-	-	-	-	-
206 - Town Wide Contingency	200,725	152,830	-	9,105	24,105	24,105
207 - Wastewater Enforcement	-	-	13,000	18,725	18,665	18,058
208 - National Grid Efficiency	16,950	16,950	3,380	-	-	-
209 - Turnpike Ave Playground	-	-	390,054	(3,677)	-	-
210 - Property Revaluation Fund	-	-	-	100,000	97,572	77,435
213 - Zoning Ordinance Planning	-	-	-	130,000	111,624	84,060
214 - Commercial Vehicle Enforcement	-	-	(1,786)	(489)	-	-
215 - Smoke Alarm Grant	7,500	7,329	8,719	2,407	7,685	7,685
217 - Homeland Security Investigations	-	-	-	(6,774)	(491)	(573)
218 - Police Retention Plan	-	-	-	281,633	97,091	2,907
219 - Police Comfort Dog	-	-	-	7,771	5,229	4,873
220 - Police Misc. - Restricted	-	13,330	11,608	39,267	16,536	18,789
221 - RIIB Grant	-	-	(9,348)	(22,993)	28,000	28,000
222 - NCPC Compliance Check	(802)	209	70	(1,712)	(3,873)	(4,182)
223 - Portsmouth Pre Coalition Fund	3,573	(11,370)	1,980	4,234	4,234	4,234
224 - DPW Snow Removal Reserve	-	-	184,253	249,681	232,592	232,592
225 - DPW Misc. Restricted	-	35,659	-	1,398	2,060	(26,400)
229 - Evidence Fund	3,155	5,163	6,378	6,378	6,378	6,378
230 - Clerks Restoration Fund	74	74	74	-	-	-

Special Revenue Funds (cont.)

Special Revenue & Permanent Funds	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025	Unaudited / As of Dec 2025
Special Funds						
231 - EDC Workshop	138	138	-	-	-	-
232 - EMW SHSP Heavy Rescue	3,179	3,178	-	-	-	-
234 - RIEMA-EMPG	3,005	3,005	5,505	10,505	15,505	20,005
235 - AFG	-	(7,686)	26,179	11,488	-	(53,348)
236 - Commemorative Bench	2,657	(385)	-	-	-	-
237 - Algonquin Trees - DPW	-	-	-	65,900	65,900	65,900
238 - School Impact Fees	425,009	475,578	256,597	316,511	658,595	165,880
240 - New Police Station	3,884	43	43	-	-	-
242 - Town Commons Grant	289	289	289	289	289	289
243 - Fire Misc. Restricted	-	2,932	-	-	-	-
244 - RIDEM Recreation Grant	200	200	200	-	-	-
247 - Hazardous Materials Mitigation	17,780	19,505	10,818	10,318	10,318	10,318
249 - Fire MV Mitigation	4,114	4,114	2,746	2,746	786	786
250 - AIPC - West Side Project	20,000	20,000	20,000	20,000	20,000	20,000
251 - Explorer Program	1,266	1,266	1,266	1,266	1,266	1,266
252 - Fire Alarm Maintenance	67,778	51,035	17,165	53,685	2,588	21,840
253 - Fire Plan Review	23,294	41,811	80,108	89,138	130,859	139,989
254 - Historic Records Funds	44,881	49,446	52,600	55,602	58,805	60,357
255 - Joan Haskins Memorial Funds	3,715	3,715	3,715	3,715	3,715	3,715
256 - Veterans Wall	1,920	2,000	839	1,419	713	135
257 - Fed Equitable Sharing - Drug Seizure	2,425	-	-	-	-	-
258 - Melville Recreation Committee	942	942	942	942	942	942

Special Revenue Funds (cont.)

Special Revenue & Permanent Funds	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025	Unaudited / As of Dec 2025
Special Funds						
259 - NARC Forfeiture	1,859	11,837	16,751	23,393	21,296	22,429
260 - ICAC	-	4,071	2,716	2,445	-	-
261 - FDA Tobacco Survey	-	-	-	-	-	-
265 - Dog Fund	1,741	143,149	185,520	19,883	14,629	8,308
267 - Public Safety Radio Replacement	-	-	-	-	209,990	126,121
268 - Tank Farm	26,077	26,077	26,077	26,707	26,077	26,077
269 - Marshall Service	647	(6,272)	(6,080)	(7,847)	(3,411)	(4,366)
270 - Tech Upgrades & Documentation Preservation	135,527	162,753	175,530	140,327	141,073	150,310
271 - Synar / FDA Tobacco Survey	506	508	-	-	(662)	(662)
272 - Glen Farm Stable Donation	443	443	443	443	-	-
273 - Fire Smoke Detector Inspections	54,532	17,619	5,922	833	7,955	(5,714)
274 - Public Safety Capital	-	-	766,274	931,853	1,234,615	1,423,152
275 - JAG Edward Byrne Grant	8,330	8,330	8,330	-	-	(39,594)
277 - EMA Med Pods	46,178	60,453	60,934	64,034	65,651	65,651
278 - Planning - Comprehensive Plan	-	-	-	-	-	21,500
279 - Low Income Spay/Neuter	8,165	8,902	9,633	10,357	11,104	11,158
280 - Shelter Spay/Neuter	12,053	12,790	13,520	14,245	14,991	15,046
282 - Conservation Commission Commons Maintenance	50	50	50	50	50	50
283 - Trust Safety Grant	-	-	597	851	3,418	3,321
284 - Portsmouth Tree Commission	15	15	15	-	-	-
285 - Friends of Glen Park	178	178	178	-	-	-
286 - Conservation Commission Grant	500	500	115	115	615	253
287 - RIRPA Pickleball Grant	-	-	-	-	6,250	5,357

Special Revenue Funds (cont.)

Special Revenue & Permanent Funds	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025	Unaudited / As of Dec 2025
Special Funds						
295 - National Opioid Settlement	-	82,942	86,220	111,098	99,481	73,308
296 - Learn 365 RI Grant	-	-	-	-	(11,699)	(19,410)
299 - Van Beuren Grant	56,250	21,845	-	-	-	-
691 - Mayflower Wind	-	-	5,331	500,000	500,000	500,000
Special Funds Total	1,223,917	1,391,354	2,323,349	3,250,018	3,935,828	3,279,346
Permanent Funds						
512 - Sherman Trust	17,142	17,152	17,722	4,769	19,221	19,534
513 - Cemetery Fund	231,242	233,298	229,708	17,480	316,919	321,151
Permanent Funds Total	248,384	250,450	247,431	22,249	336,140	340,686
Total of Special Revenue & Permanent Funds	1,472,301	1,641,804	2,570,779	3,272,267	4,271,967	3,620,031

Pensions and Other Post Employment Benefits (OPEB)

PENSIONS

Portsmouth has been proactive in its approach to addressing the subject of funding public pensions, with its strategy taking several approaches.

1. Assumptions used for Return on Investments.
2. Transition from Defined Benefit Plans to Defined Contribution Plans (401a).
3. Negotiate changes in collective bargaining agreements and other areas of existing employees in Defined Benefit Plans.

Most reports on pension costs are reflected as a percentage of payrolls. We believe that pension contributions as a percentage of budget provide a broad framework for projecting how pension cost affects other municipal activities.

Pension Contributions

Pension Cost consists of defined benefit current cost, defined benefit past services cost (Payments toward unfunded liability) and defined contribution cost. The past service cost can be calculated using various methods. These include level dollar, level percentage as well as the length of amortization the cost. Currently the Town of Portsmouth uses the level dollar method and is amortizing the cost over 30 years, which will end in 2040. All new employees are placed in the Town's Defined Contribution Plan 401(a). Many existing employees have moved to this plan for future earnings but are still vested in the defined benefit plan.

Pensions and OPEB (cont.)

Active Employees	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025
Town Hall/PMEA	10	7	6	6	5	5	3	2
Public Works	14	16	15	16	16	15	15	16
Fire	33	33	25	23	19	22	22	19
Police	34	34	35	12	11	11	8	7
School	52	43	40	39	35	30	26	24
	143	133	121	96	86	83	74	68

Note: The active employee counts for Police and Fire include employees who are only eligible for the disability benefit. The disability benefit is less than 0.5% of the total liability, but these individuals must be included since there is a benefit for them, even though it is small.

Demographics	School	Fire	Police	Public Works	Town	Total
Active Employees	24	19	7	16	2	68
Deferred Employees	8	0	1	0	1	10
Retirees and Beneficiaries in Pay Status	<u>73</u>	<u>47</u>	<u>54</u>	<u>16</u>	<u>24</u>	<u>214</u>
	105	66	62	32	27	292

A "deferred employee" refers to an individual who has left their employer or opted out of the plan but still has benefits remaining in the scheme that are not yet in payment. They are no longer contributing to the plan, but their benefits are accumulating and will eventually be paid out.

Retirees receive regular payments for life, while beneficiaries (typically surviving spouses or designated individuals) receive payments upon the retiree's death, as outlined in the plan's terms.

Pensions and OPEB (cont.)

The actuarially determined contribution is the annual amount necessary to fund the plan according to funding policies and/or applicable laws. Liabilities and assets are rolled forward from the current valuation date and measured at the beginning of the measurement period.

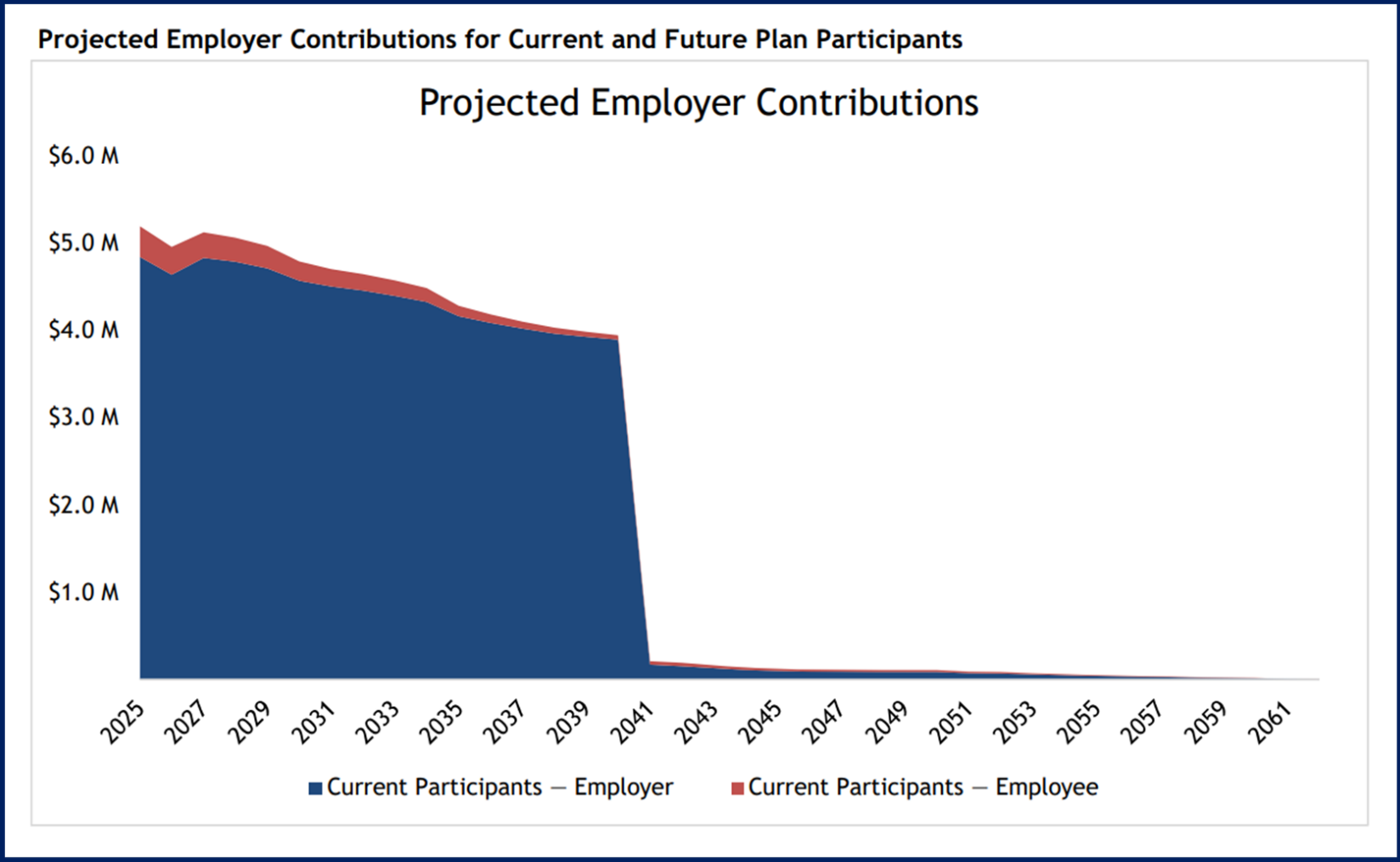
Measurement Period	2025-2026*	2026-2027	<i>Estimated</i> 2027-2028
Actuarial Accrued liability	\$118,133,111	\$118,123,228	\$119,475,875
Actuarial Value of Assets	<u>74,054,550</u>	<u>81,890,029</u>	<u>84,276,381</u>
Unfunded Actuarial Accrued Liability (UAL)	\$44,078,561	\$36,233,199	\$35,199,494
Service Cost	\$950,778	\$801,238	\$855,322
Amortization of UAL	3,616,272	3,139,712	3,237,846
Administrative Expense	112,932	108,679	111,396
Interest	293,401	252,295	262,016
Expected Employee Contributions	<u>(333,298)</u>	<u>(311,926)</u>	<u>(322,843)</u>
Actuarially Determined Contribution (ADC)	\$4,640,085	\$3,989,998	\$4,143,737
Amortization Type	Closed	Closed	Closed
Interest Rate	6.75%	6.75%	6.75%
Payroll Groth Assumption	3.50%	3.50%	3.50%
Amortization Period	15 years	14 years	13 years

* Calculated in the prior valuation.

ADC by Department by Measurement Year	School	Fire	Police	Public Works	Town	Total
Measurement Year Ending June 30, 2026*	662,565	1,555,587	1,822,467	178,732	420,734	4,640,085
Measurement Year Ending June 30, 2027	566,181	1,355,801	1,556,498	159,999	351,519	3,989,998
Measurement Year Ending June 30, 2028	587,996	1,408,042	1,616,472	166,164	365,063	4,143,737

* Calculated in last year's report

Pensions and OPEB (cont.)



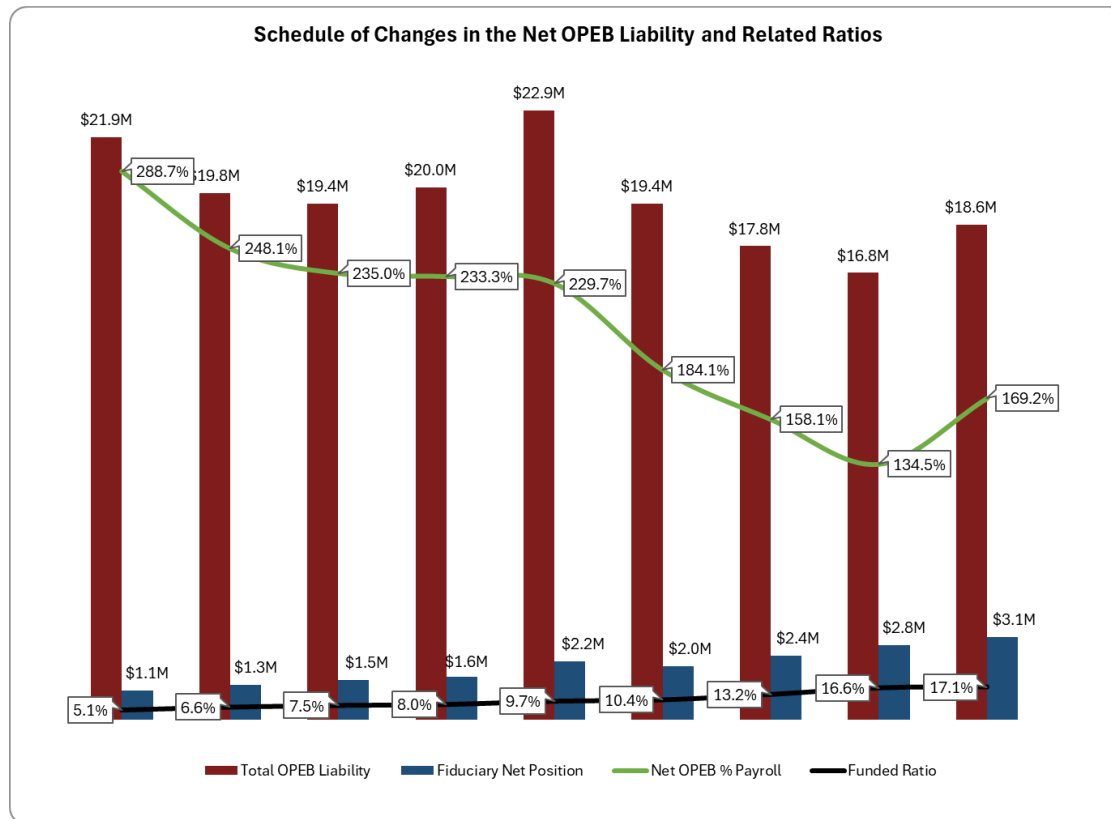
Pensions and OPEB (cont.)

OPEB (Other Post-Employment Benefits)

Town

OPEB Pay Go Allocation by Department FY 26

Town Hall	Police	Fire	Public Works	Total
\$ 9,867	\$ 641,757	\$ 434,899	\$ 70,805	\$ 1,157,327



Pensions and OPEB (cont.)

OPEB (Other Post-Employment Benefits)

School

