



Town of Portsmouth, Rhode Island Fiscal Year 2015



Town Council Budget
Adopted June 23, 2014



Portsmouth is a dynamic and vibrant town that values the importance of a quality public education and a safe and healthy community to live in.

PROUD HERITAGE, BRIGHT FUTURE





Portsmouth Town Council

James A Seveney, President

John F Blaess, Vice President

Michael A Buddemeyer

David M. Gleason

Keith E. Hamilton

Mary Donohue Magee

Elizabeth A. Pedro





Elected Town Officials

School Committee

David D. Croston, Chair

Terri-Denise Cortvriend, Vice-Chair

Emily A. Copeland

Frederick Faerber, III

Andrew V. Kelly

Thomas R. Vadney

John Wojichowski

Town Clerk

Joanne M. Mower

Town Sergeant: Philip Driscoll



Municipal Administration
John Klimm, Town Administrator
(401) 683-3255

Finance & Personnel: Jim Lathrop, CPA (401) 683-0308

Solicitor: Kevin P. Gavin (401) 683-2044

Police: Chief Thomas Lee (401) 683-0300

Fire: Chief Michael Cranson (401) 683-1200

Prudence Island Volunteer Fire: Chief Robert Marshall (401) 683-1100

Emergency Management: John King (401) 683-1200

Town Clerk: Joanne Mower (401) 683-2101

Tax Collector & Assessor: Matthew Helfand (401) 683-1214

Planner: Gary Crosby (401) 643-0332

Planning Board: Leon Lesinski (401) 683-3717

Business Development: William Clark (401) 643-0382

Public Works: David Kehew (401) 683-0362

Building Official: George Medeiros (401) 683-3611

Probate Court: Joanne Mower (401) 683-2101

Register of Voters: Jacqueline Schulz (401) 683-3157



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Town of Portsmouth, Rhode Island
2200 East Main Road Portsmouth, RI 02871

Office of Town Administrator

The Honorable Town Council
James A. Seveney, President
2200 East Main Road
Portsmouth, RI 02871

Town Administrator's FY 2015 Budget Message

April 2014

To the Honorable Town Council:

In accordance with our Town Charter, I am honored to present to you our FY 2015 operating budget for your consideration. This year's budget builds on the solid foundation that you established last year. It does so while conforming to your goal to limit next year's budget to an overall tax levy increase of 2.4%.

An objective review of Portsmouth's spending in the past would lead one to conclude that we, like many other communities, have been living well beyond our means; have tried to be all things to all people; and have spending practices that have not included capital infrastructure repair, fund balance maintenance and full funding of our pension and OPEB (other post-employment benefits) obligations. The long held practices of spending down fund balances and deferring infrastructure maintenance have been reversed by your leadership and action.

The challenge in making tough budgetary decisions not only goes to the core of our fiduciary responsibility to our citizens, but is necessary to ensure that we do not become a community, like our distressed sister Rhode Island communities, in utter financial crisis. The good news is that we are not there yet. The bad news is that we could have been without thoughtful, swift and lasting changes in our spending habits and financial practices.

Implementation of a solid and thoughtful financial plan is necessary to restore a level of security and trust with the citizens and taxpayers to whom we serve. A high level of trust and confidence is essential for us to achieve truly effective local government. This is never an easy message to deliver. For it is human nature to defer or put off that which is not absolutely necessary to address today.

The budget before you continues to bring us down a road to recovery. A road that is not philosophically or politically motivated, but solely based on sound generally accepted financial principles and practices.

The major financial success this year is the implementation of the pension reform plan that was negotiated with our non-certified School, Town Hall, Fire and Public Works employees. We owe these employees our heartfelt thanks and gratitude for their willingness to work with us to solve the pension crisis in Portsmouth.

Lack of Reform is Unsustainable

Unfortunately, we just learned that meaningful pension reform was rejected by a Rhode Island Arbitration panel for our Police Department employees. The lack of meaningful pension reform for these employees will cost our taxpayers an extra \$600,000 this year alone. It will cause the freezing of several positions not only in the Police Department, but in other departments as well. Without Police Department pension reform our Town will assume an unsustainable financial liability.

WE ACCOMPLISHED MUCH IN FY 2014

Over the past year, we moved forward on a variety of fronts. Through your leadership and action we implemented:

- *A long range plan to fund our roads infrastructure without costly borrowing;*
- *A proposal to fund, in cooperation with our Schools, a five-year Capital Improvement Plan;*
- *A proposal to implement real pension reform in the school, fire, public works and town hall operations;*
- *A proposal to return real dollars to restore our Fund Balance;*
- *Issuance of first annual Portsmouth Town Report;*
- *Protection of vital open space and environmental protection in collaboration with our Open Space Committee and the Aquidneck Land Trust;*
- *A proposal to adopt a Community Outreach and Civic Engagement Plan that included a comprehensive redesign of our Town's website, the production of our weekly T.V. Program Portsmouth This Week, and the initiation of our Citizens Police Academy;*
- *A year-long celebration of our Town's 375th Anniversary;*
- *Implementation of our Town Council's electronic agenda platform opening up all agenda backup information to our citizens; and*
- *Health care reform saving thousands of dollars a year.*

FY 2015- MORE PROGRESS AND REFORM

The FY 2015 Budget before you includes the following:

1. *Fully funds our long range public roads program without borrowing;*
2. *Continues to increase our Fund Balance reserves;*
3. *Continues our community outreach commitment with our annual community survey, CodeRed alert system and continued funding for a new website that has brought a*

58% increase in usage over last year and greater transparency with the addition of the Town's official check register on-line;

- 4. Recommends the creation of an OPEB (Other Post Employment Benefits) Commission;*
- 5. Recommends the creation of a Citizens Finance Committee;*
- 6. Fully funds an intergovernmental I.T. partnership with Middletown;*
- 7. Creates a new Coastal Public Access Program to create and/or improve our ways to water;*
- 8. Recommends an evaluation of Planning, Economic Development and Regulatory Services functions consolidation within Town Hall;*
- 9. Continues efforts to reform government with an operational audit of our Public Works Department and continued exploration of collaboration/consolidation possibilities with Newport and Middletown;*
- 10. Recommends funding for the FY 2015 Capital Improvement Program;*
- 11. Recommends an increase in the School Department budget by \$600,000;*
- 12. Recommends an expansion of our Heartsafe Community Initiative and Safe Homes Program and continues our successful Citizens Police Academy;*
- 13. Recommends funding now for our next major community revaluation in 2016;*
- 14. Recommend the closeout of all warrants, so-called, that are more than one year old;*
- 15. Recommends that we either close our Campground operation or put it out to bid;*
- 16. Recommends that we make long range decisions on Town-owned properties that are in disrepair, such as the Phelps House;*
- 17. Recommends that we fully review revenue generating opportunities including expansion of use at the Glen Manor; and*
- 18. Continues to advocate for full implementation of pension reform in all town departments.*

OUR FINANCIAL CHALLENGES DISCUSSED

Why do we need to restore funding to our savings account, also known as our Fund Balance?

It has been a long standing Council approved policy of setting aside 8 percent of our operating expenditures in reserve for emergency or unforeseen calamities. We presently are at 9 percent. The foremost authority of professional municipal finance officials, the Government Finance Officers Association (GFOA), has established a Best Practice for communities nationally of setting aside an amount equal to 16% of net operating expenditures in fund balance. In addition, municipal bond rating agencies look at spending and savings practices when determining the fiscal health of a community. The GFOA has stated,

“It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g. Revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are a crucial consideration, too, in long-term financial planning.

...Credit rating agencies monitor levels of fund balance and unrestricted fund balance in a government's general fund to evaluate a government's continued creditworthiness. Likewise, laws and regulations often govern appropriate levels of fund balance and unrestricted fund balance for state and local governments."

In addition, we asked the PFM Group to provide to us an analysis of our potential for a bond rating upgrade and they concluded that our challenges included, "below average reserves" as a major obstacle to a rating upgrade. In so doing, PFM stated, "a low fund balance restricts financial flexibility and focusing on increasing fund balance and continuing to fully fund our pension ARC will strengthen the Town's potential for stable or upward rating movement". It is interesting to note that their report included an analysis of Aaa rated communities across the nation (approximately 4% of all communities have an Aaa rating) and found that their average reserves were at 24.59%.

Why fully fund a Public Roads Plan Now?

Our long range Public Roads Plan is an essential program aimed at combating the progressive deterioration of the Town's roads. The Public Works Department has requested funds for road repairs in the past, but resources have not been consistently allocated to this program. It has been the goal of this program to commit \$1,000,000 (not borrowed) annually to road maintenance until the road system reaches a condition that can accept a scaled-back maintenance program. It is well established that the cost of allowing roadways to fall into a state of total reconstruction far exceeds the cost of an ongoing maintenance program. The Public Works Department has already compiled an inventory of repairs needed at various locations throughout the Town. These repairs may include full depth reconstruction, asphalt overlay, milling, shimming, paving, crack sealing or chip sealing. Year two of our program has been a success and our commitment must continue in the years to come.

Why fund a Capital Improvement Plan?

For the same reasons as stated above, we have infrastructure obligations, some of which must be implemented now (in the case of State mandates) and others simply having reached a point where inaction is not a feasible alternative. While healthy debate should take place about the components of a Capital Improvement Plan, the need to have one and to fund it annually is obvious and is an essential component of a responsible financial plan.

The Importance of exploring Intergovernmental Collaborations/Consolidation

FY 2014 brought us a new collaboration with our neighboring community of Middletown in the area of Information Technology. We know that we can no longer afford the luxury of duplicative administrative services and we continue to explore other areas of possible collaboration/consolidation. We are presently evaluation GIS services and will continue the discussion with both Newport and Middletown on other administrative services, as well.

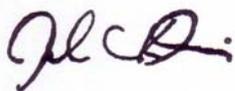
Civic Engagement and Community Outreach

Civic engagement and community outreach must be at the core of what we do. While Portsmouth, in many ways, is still a small town, our growth has highlighted the increasing importance of community outreach and civic engagement. We need to communicate effectively so that our citizens know what we are doing and why. More importantly however, we must make sure that there are regular opportunities for us to **listen** to the concerns of our residents. Communication and civic engagement are essential for effective local governance to work. I have included funding again for an annual citizens survey and our Town-wide communications system (CodeRed) to contact households within minutes in the event of a hurricane or other natural disaster, as well as to more effectively react to time sensitive emergencies such as a lost child or disoriented senior, a gas leak in a neighborhood, etc. And we will continue our weekly T.V. program, Portsmouth This Week, thanks to an incredible group of volunteers who make this program a reality.

And lastly, we will continue to expand our Town's website with more financial transparency with the addition of an electronic checkbook so that our citizens can see how every tax dollar is spent.

In closing, I would like to thank every Town employee for your diligence and cooperation over the past year. I am deeply appreciative of the work of Finance Director Jim Lathrop and Finance/Human Resources staff Jeanne Warren, Tracy LePage, and Allyson Welby for their assistance in preparing the budget this year. I also would like to thank every member of our Town Council, School Committee and every other volunteer Board, Committee and Commission for their incredible service to our Town. And last, but not least, I would like to thank the many citizens who have offered comments, concerns and suggestions to me over the past few months as we prepared this budget package.

Sincerely,

A handwritten signature in dark ink, appearing to read 'J.C. Klimm', written in a cursive style.

John C. Klimm
TOWN ADMINISTRATOR



Demographics & Statistical Information



<u>State</u>	<u>Rhode Island</u>
<u>County</u>	<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	2010 census
• Total	17,389
• Density	749.5/sq mi (289.3/km ²)

	Portsmouth	Rhode Island
Median Age	44.8	36.7
Education of Population Over Age of 25		
High School or Higher	90.90%	82.35%
Bachelor or Higher	42.90%	28.43%
Graduate or Higher	17.00%	10.79%
Median Household Income	\$80,610	\$53,636
Median Home Value	\$362,307	\$245,500
Students Eligible for Free/Reduced Lunch	14.30%	68.60%
Unemployment Rate	7.00%	9.30%



History and Overview

Portsmouth primarily lies on Aquidneck Island, which it shares with the Towns of Middletown and Newport. In addition it encompasses some smaller islands, including Prudence Island, Patience Island, Hope Island and Hog Island. Settled in 1638, it was originally known by its Indian name, Pocasset, but was changed to Portsmouth on May 12, 1639, named after Portsmouth, Hampshire, England.

A group of religious dissenters from the Boston Colony that included Dr. John Clarke, William Coddington and Anne Hutchinson, planned on settling in New Jersey, but were convinced by Roger Williams that they should instead settle in the colony of Rhode Island and Providence Plantations. It was founded by the signers of the Portsmouth Compact.

The Portsmouth Compact was the first document in history that severed both political and religious ties with England. The purpose of the Portsmouth Compact was to set up a new, independent colony that was Christian in character but non-sectarian in governance. It has been called the first instrument for governing as a true democracy.

In addition to its outstanding public school system, Portsmouth is home to several private institutions, including, Portsmouth Abbey School, Saint Philomena School, and the Pennfield School.

The location of Portsmouth being surrounded by water has been the major factor in creating its impressive history as a leader in the marine trades industry. With three world class yacht companies in Portsmouth, a large community of smaller marine support businesses continues to flourish that provide a wide range of specialized services for the boating industry and individual boat owners. The Melville companies have a renowned reputation within the industry for their high quality of work

In 2002, with assistance of our federal legislatures prime excess Navy land in the middle of the Melville Marine District was approved for release to bolster our local marine trades. The Rhode Island Economic Commerce Corporation, in cooperation with the Town, has been working with a partnership of marine companies to transfer ownership of the former Navy fueling facility. The waterfront land will stimulate expansion of existing and new marine trades. When the transfer is completed this year, Portsmouth Marine Partners (comprised of four existing Portsmouth marine companies) is poised for expansion. The land will accommodate much needed space for the boat builders and create new facilities for smaller marine support contractors. The transfer of the 30 acres will serve as a model for the future transfer of other larger parcels the Navy has designated for disposal.



History and Overview (continued)

Marine companies and associated marine trades have long been a significant contributor to the RI economy. The marine industry continues to be identified as a key growth sector for the State. The America's Cup trial races held in Newport in June 2012 were very successful and served to further stimulate the maritime economy. The rousing success of the Cup races has led to attracting additional major marine races, regattas and associated events to be scheduled in the area as well as a possible return of the America's Cup events. The race activity provides a big boost for the marine industry as well as area tourism and hospitality businesses. The races attracted participants, observers and media from around the world.

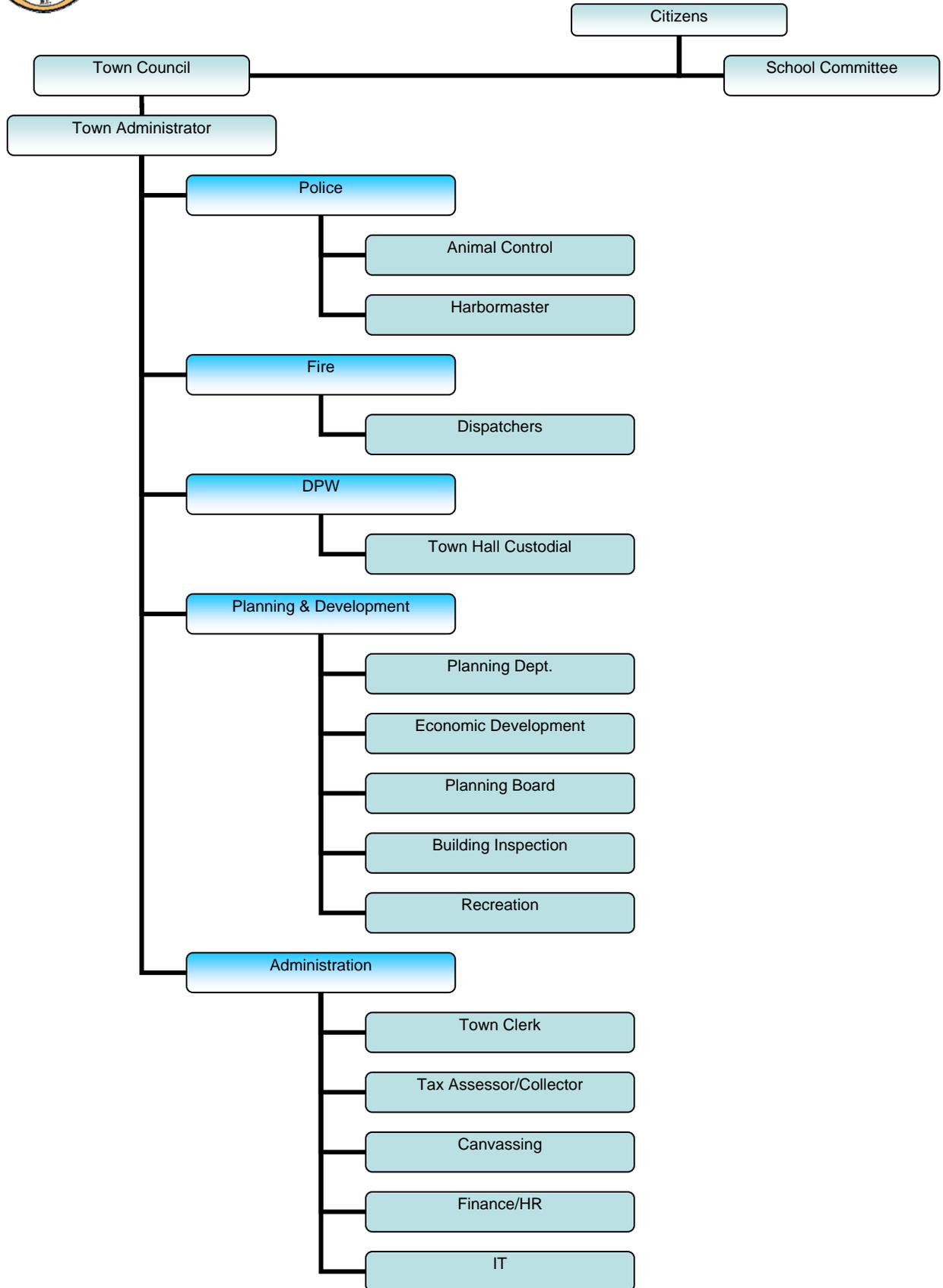
In the early '90s, forward looking citizens and local governments saw the need to plan ahead, resulting in the creation of the Aquidneck Island Planning Commission (AIPC) and development of the West Side Master Plan (WSMP). The WSMP is the result of eleven years of regional planning efforts involving all three communities on Aquidneck Island. This unified plan has been unanimously adopted by all three communities.

The Raytheon Company continues to be the largest employer in Portsmouth. The Portsmouth Seapower Capability Center is the global leader for naval and marine integrated systems for the defense industry and the civilian marine community. The company continues with major work in underwater detection and weapons systems as well as Navy missile systems. It has applied new uses for many of its systems to the field of homeland security; both government projects and private industry. Raytheon has contracts with the Department of Defense and the Department of Homeland Security for shipboard guidance systems and harbor and port protection systems. Working with a \$1.2 million congressional appropriation, it is developing and testing harbor and undersea detection systems to protect critical infrastructure. Employment levels have been stabilized with continuing work on Navy systems for all-weather carrier landings as well as torpedo and missile controls.

Portsmouth is fortunate to have a large portion of the town in a State designated Enterprise Zone. The Enterprise Zone program offers incentives through property tax relief for new development as well as State income tax credits for adding new jobs. As one of eleven areas in the State where special economic incentives are available, it serves as an additional attraction to locate and expand in Portsmouth. In the fall of 2014, the Town expects to receive approval from the Rhode Island Commerce Corporation Economic Development Council to continue the Enterprise Zone program for an additional five years.



Organization Chart





Executive Summary

Provisional Budget includes:

- Taxes increase of 2.40% based on levy.
- Budget calls for total expenditures of \$57,878,383 an increase of 2.29% from fiscal year 2014.
- Local Appropriation to School is \$30,848,093; this is an increase of 1.98%
- Two (2) positions in public works that were eliminated in prior years are restored.
- A position added mid year in fiscal year 2014 (clerk in collector/assessor office) is reflected in this budget.
- Total wages increase 2.48%. Base wages increase 5.37% and overtime budget decreased 19.38%
- Benefits (payroll taxes, healthcare and pension) increase 32.98% with the bulk coming from pensions which increase 53.04%.
- 53.04% increase in pension cost result of Police Pension increase of 131.82%
- Collection rate change to reflect historic results from 96.85% to 97.00%
- Income from Fees and Licenses budget increase 2.65%
- Additional funding in budget for legal as this line item is consentingly over budget.
- Additional funding to address Town IT infrastructure
- \$1,000,000 for road improvements
- \$255,840 for Fund Balance towards Town's goal of a Fund Balance of 16%
- \$275,000 as a transfer to the Turbine Fund to meet annual obligations



Basis of Accounting and Fund Structure

The accounting structure of the Town is organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each are accounted for with a separate set of self-balancing accounts that comprise of assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds to demonstrate legal compliance and to aid management by segregating transactions related to specific Town functions or activities.

There are three categories of funds used in governmental accounting: Governmental Funds, Proprietary Funds and Fiduciary Funds.

Governmental Funds account for most governmental functions.

The General Fund accounts for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose.

Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities.

Debt Service Funds account for the accumulation of resources for, and the payment of, general long term debt principal and interest.

Permanent Funds account for resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that benefit the government or its citizenry.

Expendable trusts that benefit the government are accounted for as miscellaneous Special Revenue Funds.

Proprietary Funds account for a government's ongoing activities that are similar to those found in the private sector.

Enterprise Funds account for operations (a) that are financed and operated in a manner similar to private business where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed and recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.



Basis of Account and Fund Structure (continued)

Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Fiduciary Funds account for assets held by a governmental unit in a trustee or agent capacity.

Pension Trust Funds account for funds that are required to be held for members and beneficiaries of pension plans or other employee benefits plans.

Agency Funds account for funds held purely in a custodial capacity.

Private-Purpose Trust Funds account for all other trust arrangements under which principal and income benefit individuals, private organizations or other governments.



Revenues

Taxes are the largest source of revenue for the Town of Portsmouth. Taxes make up 85% of revenues for this budget.

The town has two tax rates. One for Real and Personal (business equipment) Property and one for Motor Vehicles. Rates for Fiscal Year 2014 were 14.526 for Real and Personal Property and 22.50 for Motor Vehicles.

Rates are calculated on net assessed values, this is the value after exemptions. Portsmouth has multiple exemptions that are applied to property valuation. A list of available exemption is provided in Appendix A of this document.

Real Estate is assessed at 100% of value based on periodic revaluations performed by the Town Assessor's Office. The most recent revaluation was a statistical valuation for December 31, 2013. There are two types of revaluations, statistical, which are performed every 3 years, and a full evaluation that is performed every 9 years. A full revaluation is scheduled for December 31, 2016. The town budget includes placing funds in a restricted account that will be used for this purpose.

Motor Vehicles are assessed at 70% of full retail value. Portsmouth is one of three Rhode Island communities that assess vehicles at less than 100%. The other two communities assess at 80% and 95%. The lost revenue for Fiscal Year 2014 from using this method was \$843,400.

Historic Tax Rates and Net Assessed Value

	FY 10	FY 11	FY 12	FY 13	FY 14
Real Estate	11.265	11.301	13.908	14.238	14.526
Motor Vehicle	22.500	22.500	22.500	22.500	22.500
Personal Property	11.265	11.301	13.908	14.238	14.526
Net Assessed Value	\$ 3,705,159,854	\$ 3,829,725,643	\$3,241,923,704	\$3,242,178,300	\$ 3,257,969,890

Tax Rates for other RI communities can be found in Appendix B



Revenues: Taxes

Tax Revenue*	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	Change
Real Estate Taxes						
Residential	\$ 39,455,568	\$ 42,140,858	\$ 43,596,889	\$ 39,785,562	\$ 40,740,415	2.40%
Other				\$ 4,151,406	\$ 4,251,040	2.40%
Personal Property Taxes				\$ 806,586	\$ 825,944	2.40%
Motor Vehicle Taxes	\$ 1,686,295	\$ 1,773,141	\$ 1,837,630	\$ 1,768,768	\$ 1,811,218	2.40%
Increase from Collection Rate	\$ -	\$ -	\$ -	\$ -	\$ 69,768	n/a
	\$ 41,141,863	\$ 43,913,999	\$ 45,434,519	\$ 46,512,322	\$ 47,698,386	2.55%
Prorated Collections	\$ 30,548	\$ 31,409	\$ 23,208	\$ -	\$ -	0.00%
PILOT- Housing Authority	\$ 22,156	\$ 12,422	\$ 11,052	\$ 9,950	\$ 10,000	0.50%
Prior Year Collections	\$ 1,674,103	\$ 2,757,098	\$ 1,713,124	\$ 1,509,667	\$ 1,500,000	-0.64%
	\$ 42,868,670	\$ 46,714,928	\$ 47,181,903	\$ 48,031,939	\$ 49,208,386	2.45%

Net Assessment	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015 (revalue year)
Real Estate Taxes					
Residential	\$ 3,372,113,242	\$ 2,808,902,669	\$ 2,809,822,201	\$ 2,818,124,592	\$ 2,713,985,525
Other	\$ 309,948,600	\$ 290,414,100	\$ 288,264,200	\$ 294,055,900	\$ 291,809,200
Personal Property Taxes	\$ 67,735,032	\$ 58,961,491	\$ 55,695,824	\$ 58,437,083	\$ 59,468,659
Motor Vehicle Taxes	\$ 79,928,769	\$ 83,645,444	\$ 88,396,081	\$ 87,352,315	\$ 83,805,429
	\$ 3,829,725,643	\$ 3,241,923,704	\$ 3,242,178,306	\$ 3,257,969,890	\$ 3,149,068,813

Collection Rate*	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015
Real Estate Taxes					
Residential	93.11%	95.94%	97.09%	97.19%	97.25%
Other				97.19%	97.25%
Personal Property Taxes				95.00%	95.00%
Motor Vehicle Taxes	93.91%	94.22%	92.40%	90.00%	92.50%

* In FY 11, FY 12 & FY 13 did not record Real and Personal Property Tax collections separately.

Tax Revenue and Collection Rate shown is for combined categories

Tax Calculation	FY 14	FY 15	Change
Total Tax Levy	\$ 48,021,888	\$ 49,174,413	2.40%
Collection Rate	96.85%	97.00%	
Budget: Tax Revenue	\$ 46,512,322	\$ 47,699,181	2.55%

Portsmouth has historically received more in tax dollars than budget due to conservative collection rates. Improvements in efforts and methods of collecting taxes, particularly motor vehicle have also contributed to this result. As a result collection rates have been increased slightly. The impact of this change is \$73,762 in additional revenue.

Revaluation Schedule	type	Est Cost
12/31/2013	Update	\$ 90,000
12/31/2016	Full	\$ 300,000
12/31/2019	Update	\$ 95,000
12/31/2022	Update	\$ 100,000
12/31/2025	Full	\$ 350,000



Revenues: State Aid

The Town of Portsmouth receives aid from the State of Rhode Island in various forms. Some are funds that remain with the Town and others are passed through to other agencies. There are items that are fixed by legislation and others are a percentage of amounts collected by the State.

School Aid: Based on State Funding Formula established by legislation on June 6, 2010. The formula is being phased in. For communities receiving additional aid, the phase in period is seven (7) years. For communities receiving less aid the phase in period is ten (10) years. Portsmouth is a community that is receiving less aid.

The annual reduction to School Aid to the Town of Portsmouth is approximately \$224,000 and will result in a combined reduction by the end of the phase in period of \$2.24 million annually. School Aid is received by the Town, but passed directly to the School District to be included in its budget.

School Housing Aid: Capital repairs, renovations and new construction are eligible for state housing aid reimbursement. Capital costs are paid for by the municipality and as such School Housing Aid is reported as revenue in the municipal budget. The current minimal reimbursement rate on approved projects is 35%.

Hotel & Meal Tax: The State of Rhode Island assesses taxes on hotel occupancy and food and beverage sales. A portion of these taxes are passed back to the community where the tax was generated. Currently 1% of all food and beverage sales and 2.25% of hotel occupancy sales generated from within the Town of Portsmouth are returned to the Town.

Public Service Corp Tax: The tangible personal property of telegraph, cable, and telecommunications corporations and express corporations (a transportation company that uses boats or trains) is exempt from local taxation, and instead is subject to taxation by the State. These funds are redistributed to local municipalities based on a formula using statewide addressed valuations.

Motor Vehicle Excise Tax: The State allows a \$500 exemption for all motor vehicles. Included in the legislation authorizing this exemption is a requirement that municipalities received reimbursements from the State general revenues equal to the amount of tax revenue lost through the application of the exemption. This applies only to the State exemption and not any local exemptions. Portsmouth has a \$2,500 local exemption.



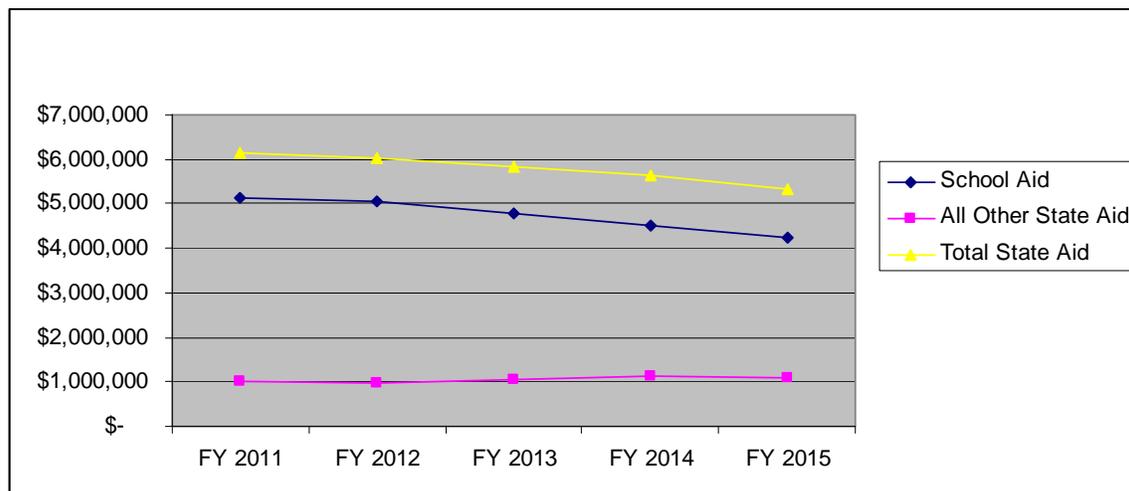
Revenues: State Aid (continued)

State Library Aid: Aid for the support of local public libraries. The Town acts as a pass through as 100% of these funds are paid directly to the library to be included in its budget. State legislation requires that State Aid cannot be used to supplant local funding.

Municipal Incentive Aid: Created by legislation, Municipal Incentive Aid started in Fiscal Year 2014. The purpose of these funds was to assist communities with locally administrated pension funds.

State Aid	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015
School Aid	\$ 5,131,300	\$ 5,072,149	\$ 4,794,137	\$ 4,507,144	\$ 4,238,381
School Housing Aid	\$ 427,868	\$ 410,369	\$ 441,038	\$ 441,038	\$ 395,156
Hotel & Meal	\$ 179,964	\$ 142,282	\$ 185,117	\$ 191,501	\$ 190,000
Public Svc Corp	\$ 195,719	\$ 209,277	\$ 209,277	\$ 209,277	\$ 216,929
MV Excise	\$ 105,545	\$ 105,623	\$ 105,623	\$ 182,745	\$ 84,872
State Library	\$ 99,162	\$ 102,565	\$ 102,367	\$ 102,367	\$ 103,446
Muni Incentive	\$ -	\$ -	\$ -	\$ -	\$ 82,517
	\$ 6,139,558	\$ 6,042,265	\$ 5,837,559	\$ 5,634,072	\$ 5,311,301

Portsmouth State Aid 5 year Trend





Revenues: Department Fees & Licenses

The Town of Portsmouth charges for various services, fees & licenses. There may also be State fees that are included that the Town passes to the State of Rhode Island. Revenues are reported net of any State portion.

For a list of fees, see Appendix C.

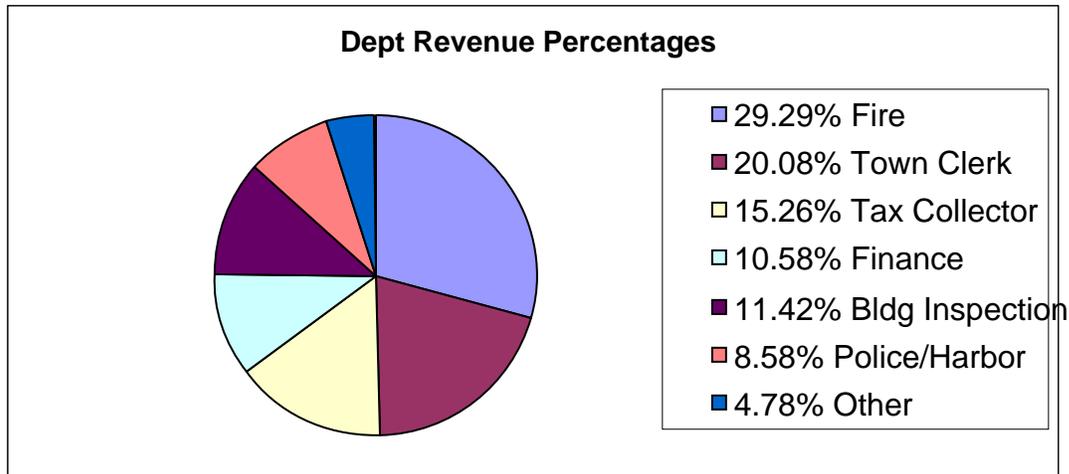
	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budget FY 2014	Adopted FY 2015
Town Clerk					
Beverage Licenses	\$ 31,130	\$ 31,010	\$ 32,895	\$ 31,000	\$ 32,000
Dog Licenses & Enforcement	\$ 18,773	\$ 13,510	\$ 13,556	\$ 15,000	\$ 13,500
Real Estate Transfer	\$ 199,375	\$ 238,873	\$ 210,667	\$ 215,000	\$ 215,000
Recording Fees	\$ 189,487	\$ 193,548	\$ 223,643	\$ 190,000	\$ 200,000
Tent Licenses	\$ -	\$ -	\$ 2,380	\$ 3,000	\$ 3,000
Misc	\$ 33,367	\$ 31,036	\$ 27,936	\$ 28,000	\$ 30,000
	<u>\$ 472,132</u>	<u>\$ 507,977</u>	<u>\$ 511,077</u>	<u>\$ 482,000</u>	<u>\$ 493,500</u>
Building Inspection					
Building Inspections	\$ 93,883	\$ 109,043	\$ 177,019	\$ 155,000	\$ 180,000
Electrical Inspections	\$ 25,646	\$ 33,164	\$ 59,161	\$ 45,000	\$ 60,000
Mechanical Inspections	\$ 28,886	\$ 32,849	\$ 28,021	\$ 35,000	\$ 30,000
Plumbing Inspections	\$ 10,107	\$ 9,337	\$ 11,338	\$ 15,000	\$ 11,000
	<u>\$ 158,522</u>	<u>\$ 184,393</u>	<u>\$ 275,539</u>	<u>\$ 250,000</u>	<u>\$ 281,000</u>
Planning					
Board of Review Filings	\$ 8,143	\$ 6,746	\$ 9,076	\$ 8,000	\$ 8,000
Road Inspections	\$ -	\$ -	\$ -	\$ 500	\$ 500
Planning Board Filings	\$ 12,326	\$ 9,050	\$ 6,361	\$ 12,000	\$ 10,000
	<u>\$ 20,469</u>	<u>\$ 15,796</u>	<u>\$ 15,437</u>	<u>\$ 20,500</u>	<u>\$ 18,500</u>
Harbormaster					
Mooring Fees	\$ 59,490	\$ 60,730	\$ 52,009	\$ 75,000	\$ 65,000
Fines	\$ 6,435	\$ 4,279	\$ 12,649	\$ 3,500	\$ 7,500
	<u>\$ 65,925</u>	<u>\$ 65,009</u>	<u>\$ 64,658</u>	<u>\$ 78,500</u>	<u>\$ 72,500</u>
Tax Collector					
Municipal Lien Fees	\$ 22,825	\$ 24,125	\$ 23,650	\$ 22,000	\$ 23,000
Field Cards & Maps	\$ 1,949	\$ 2,040	\$ 1,762	\$ 2,000	\$ 2,000
Penalties/Interest	\$ 358,615	\$ 639,635	\$ 374,444	\$ 335,000	\$ 350,000
	<u>\$ 383,389</u>	<u>\$ 665,800</u>	<u>\$ 399,856</u>	<u>\$ 359,000</u>	<u>\$ 375,000</u>
Police					
Alarm Permits	\$ 7,310	\$ 7,645	\$ 8,395	\$ 6,500	\$ 8,000
VIN Fees	\$ 6,180	\$ 6,810	\$ 6,690	\$ 6,200	\$ 6,500
Police Detail	\$ 26,153	\$ 20,285	\$ 70,618	\$ 28,000	\$ 30,000
Animal Control Fines	\$ 1,360	\$ 735	\$ 755	\$ 1,500	\$ 750
Parking Fines	\$ 450	\$ 600	\$ 525	\$ 1,000	\$ 600
EMA/Civil Defense	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000
Fingerprints	\$ 5,040	\$ 6,690	\$ 6,320	\$ 5,000	\$ 6,000
Police Reports	\$ 2,821	\$ 3,375	\$ 4,332	\$ 2,500	\$ 3,500
Traffic Fines	\$ 62,258	\$ 63,666	\$ 70,824	\$ 65,000	\$ 75,000
	<u>\$ 111,572</u>	<u>\$ 109,806</u>	<u>\$ 168,459</u>	<u>\$ 123,700</u>	<u>\$ 138,350</u>

* mooring fees & fines assumes rate change that will be effective in the spring of 2015



Revenues: Department Fees & Licenses (continued)

Solicitor	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budget FY 2014	Adopted FY 2015
Court Fees	\$ 620	\$ 746	\$ 42	\$ 700	\$ 500
Finance					
Investment Income	\$ 9,498	\$ 10,616	\$ 5,270	\$ 10,000	\$ 10,000
School Shared Cost & PI	<u>\$ 114,232</u>	<u>\$ 75,587</u>	<u>\$ 92,920</u>	<u>\$ 330,000</u>	<u>\$ 250,000</u>
	\$ 123,730	\$ 86,203	\$ 98,190	\$ 340,000	\$ 260,000
Fire					
Ambulance (net of Billing Fees)	\$ 485,705	\$ 496,833	\$ 449,315	\$ 649,000	\$ 720,000
DPW					
PI Transfer Station	\$ -	\$ 32,429	\$ 31,855	\$ 27,964	\$ 30,000
Probate	\$ 32,965	\$ 33,712	\$ 28,690	\$ 35,000	\$ 30,000
Municipal Court	\$ -	\$ -	\$ -	\$ -	\$ -
Sandy Point Beach	\$ 5,811	\$ 8,118	\$ 9,239	\$ 6,500	\$ 8,500
Misc License & Fees	\$ 46,440	\$ 78,397	\$ 28,173	\$ 21,600	\$ 30,000
	\$ 1,907,280	\$ 2,285,219	\$ 2,080,530	\$ 2,394,464	\$ 2,457,850





Revenues: Rentals, Leases & Other

The Town of Portsmouth owns various properties that it leases and rents. This includes land for cellular towers, farm land & stables, recreation and sporting facilities, a campground, & event facility.

The Manor House



Completed in 1923, the Manor House was designed by architect John Russell Pope, who also designed the Jefferson Memorial in Washington, D.C., and is based on the French Petit Trianon at Versailles.

The property was conceived by H.A.C. Taylor, who passed away prior to completion. Construction continued under the guidance of his son, Moses. Moses passed away in 1928, but the home continued to be a family residence until 1959, when it was sold to the Sisters of Sacred Heart and became the home of their school Elmhurst. The school was closed in 1972 and the property was purchased by the Town of Portsmouth.

Managed by a volunteer group, the Glen Manor House Authority, and its resident manager, the property is available for special functions, including weddings, receptions, corporate meetings, events and private gatherings.



For more information go to: <http://glenmanorhouse.com/>

Glen Farm



A 120 acre park contains: The Gardner Seveney Sports Complex, the Special Events Field, the Polo Field (home of Newport International Polo Series), and the Equestrian Center.

The property is connected to the Sakonnet Greenway Trail.





Revenues: Rentals, Leases & Other (continued)

Melville Ponds Campgrounds



Melville Ponds Campgrounds are part of the 153 acre Melville Recreation Area. The area consists of a nine-pond waterway, hardwood and pine forest, substantial marsh areas and hiking trails leading to the Narragansett Bay. The campgrounds are operated under a management agreement with outside vendor.

Cellular Towers

The Town of Portsmouth has two leases for cellular towers.

Crown Castle USA: This lease was last amended in April 2012 and will expire in May 2021, but the lessee has the option of six (6) additional five (5) year renewals, extending the term to May 2051. Rent increases 5% annually.

Cingular: This lease expired in November 2013, and is currently operating as a month to month lease at \$4,000 per month. The Town is currently negotiating a new lease for five (5) years with the lessee having the option of five (5) additional five (5) year renewals.

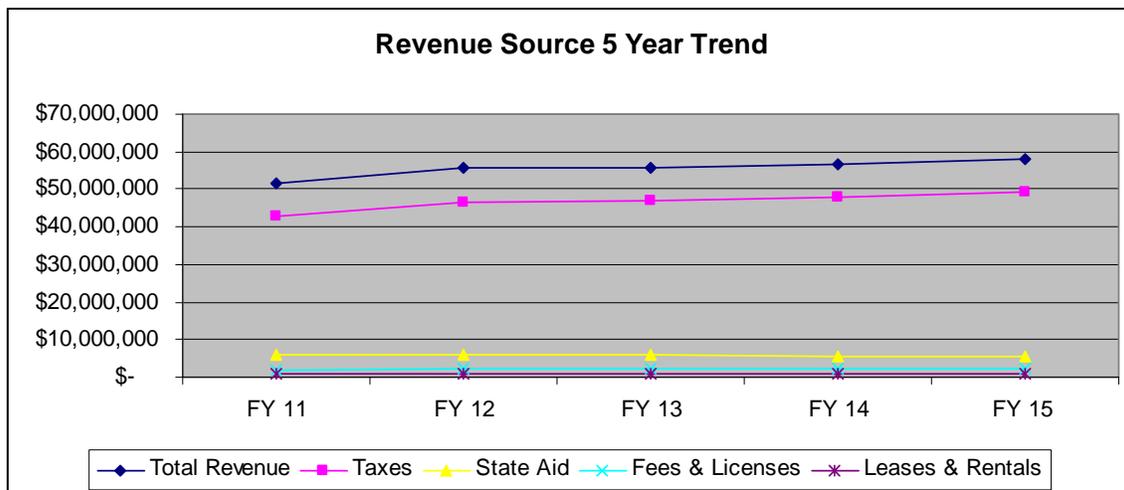
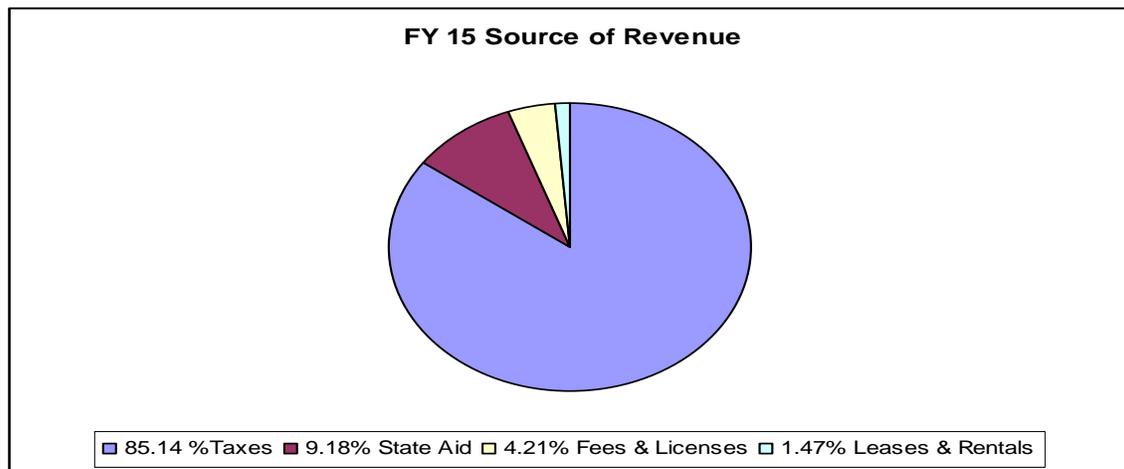
	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budget FY 2014	Adopted FY 2015	Change
Manor House	\$ 444,916	\$ 438,155	\$ 427,023	\$ 424,000	\$ 450,000	6.13%
Melville Pond Campground	\$ 224,767	\$ 216,954	\$ 219,110	\$ 226,000	\$ 230,000	1.77%
Glen Farm						
Equestrian Center	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
Polo Field	\$ 10,000	\$ 11,250	\$ 11,250	\$ 15,450	\$ 15,450	0.00%
Other	\$ 9,330	\$ 9,734	\$ 4,250	\$ 7,500	\$ 7,500	0.00%
Cellular Towers						
Cingular	\$ 33,268	\$ 34,932	\$ 39,796	\$ 39,796	\$ 48,000	20.62%
Crown Castle	\$ 44,857	\$ 45,130	\$ 48,394	\$ 40,744	\$ 48,000	17.81%
Farmland	\$ -	\$ 780	\$ 765	\$ 765	\$ -	-100.00%
Other Income*	\$ -	\$ 22,366	\$ -	\$ -	\$ 71,896	0.00%
	\$ 797,138	\$ 809,301	\$ 780,588	\$ 784,255	\$ 900,846	14.87%

*FY 15 Other Income represents transfer from Technology Fund. Amounts in this account come from fees related to the town clerk office and are restricted to technology improvements.



Revenues: Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	
Taxes	\$ 41,141,863	\$ 43,913,999	\$ 45,434,519	\$ 46,512,322	\$ 47,698,386	2.55%
Prorated Collections	\$ 30,548	\$ 31,409	\$ 23,208	\$ -	\$ -	0.00%
PILOT- Housing Authority	\$ 22,156	\$ 12,422	\$ 11,052	\$ 9,950	\$ 10,000	0.50%
Prior Year Collections	\$ 1,674,103	\$ 2,757,098	\$ 1,713,124	\$ 1,509,667	\$ 1,500,000	-0.64%
School Aid	\$ 5,131,300	\$ 5,072,149	\$ 4,794,137	\$ 4,507,144	\$ 4,238,381	-5.96%
School Housing Aid	\$ 427,868	\$ 410,369	\$ 441,038	\$ 441,038	\$ 395,156	-10.40%
Hotel & Meal	\$ 179,964	\$ 142,282	\$ 185,117	\$ 191,501	\$ 190,000	-0.78%
Public Svc Corp	\$ 195,719	\$ 209,277	\$ 209,277	\$ 209,277	\$ 216,929	3.66%
MV Excise	\$ 105,545	\$ 105,623	\$ 105,623	\$ 182,745	\$ 84,872	-53.56%
State Library	\$ 99,162	\$ 102,565	\$ 102,367	\$ 102,367	\$ 103,446	1.05%
Muni Incentive	\$ -	\$ -	\$ -	\$ -	\$ 82,517	
Fees & Licenses	\$ 1,907,280	\$ 2,285,219	\$ 2,081,181	\$ 2,394,464	\$ 2,457,850	2.65%
Leases & Rentals	\$ 797,138	\$ 809,301	\$ 780,588	\$ 784,255	\$ 900,846	14.87%
	\$ 51,712,646	\$ 55,851,713	\$ 55,881,231	\$ 56,844,730	\$ 57,878,383	1.82%





Expenditures

The Town of Portsmouth uses the modified accrual basis of accounting, and under this method expenditures are recorded at the time liabilities are incurred.

Budget amounts are encumbered when contracts are signed for goods or services. At year-end, amounts which are encumbered but not yet expended are carried over to be paid when the goods or services are received. These amounts are included in budget-basis expenditures for the fiscal year in which they are encumbered, rather than the year in which goods or services are received. Appropriations that are not spent or encumbered lapse at the end of the fiscal year.

Expenditures are budgeted at the department level or activity level, as appropriate.

The Town's annual budget is adopted by the Town Council, but must also be sent to the Rhode Island Department of Municipal Finance. Municipal Finance confirms that the budget conforms to RI Statute 44-5-2 for tax increase limits.

Various reports are provided to Municipal Finance throughout the year so that they may monitor financial activity of the community. This includes quarterly financial reports and an annual five (5) year forecast.

This report is in addition to monthly reporting that is provided to the Town Council

Go to State of RI Municipal Finance for information on Portsmouth and other Rhode Island Communities.

<http://www.muni-info.ri.gov/>





Expenditures: Town Council

Mission

To provide leadership, inspire community spirit, maintain fiscal health and offer a high level of service to the residents, businesses and visitors to Portsmouth.

The Town Council consists of seven (7) members elected for the Town at large each to serve for a term of two (2) years. Elections for the Town Council as well as all other Town offices filled by the voters are held on the first Tuesday after the first Monday in November of even numbered years.

At its first meeting the Council shall elect one (1) of its members as its President. The President presides at meetings, and is recognized as the head of the town government.

Town Council	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	Change
Salaries						
Council	\$ 7,453	\$ 6,324	\$ 8,700	\$ 8,700	\$ 8,700	0.00%
Admin	\$ -	\$ -	\$ 18,726	\$ -	\$ -	0.00%
	\$ 7,453	\$ 6,324	\$ 27,426	\$ 8,700	\$ 8,700	0.00%
Benefits						
Payroll Taxes	\$ 570	\$ 484	\$ 2,050	\$ 666	\$ 666	0.00%
	\$ 570	\$ 484	\$ 2,050	\$ 666	\$ 666	0.00%
Operations						
Travel	\$ 700	\$ 700	\$ 700	\$ 700	\$ -	-100.00%
Postage/Misc	\$ 810	\$ 747	\$ 1,974	\$ 800	\$ 1,000	25.00%
Contingency	\$ 3,705	\$ 12,323	\$ 4,897	\$ 7,610	\$ 7,500	-1.45%
	\$ 5,215	\$ 13,770	\$ 7,571	\$ 9,110	\$ 8,500	-6.70%
Total	\$ 13,238	\$ 20,578	\$ 37,047	\$ 18,476	\$ 17,866	-3.30%





Expenditures: Town Administrator

Mission

To implement Town Council Goals & Objectives, assist in developing a vision for Portsmouth, create an atmosphere that fosters excellence in delivery of public services, while nurturing and developing employees to reach their full potential with a supportive environment.

The Town Administrator is the head of the administrative branch of the government and is responsible to the Council for the proper administration of all affairs of the Town, not administered by an elective official or board.



The Administrator's duties include publishing an annual report that represents all aspects of Portsmouth town and school activities. The report is intended to communicate to the citizens of Portsmouth the "state of the town".

Town Administrator	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	Change
Salaries						
Administrator	\$ 158,202	\$ 171,392	\$ 184,096	\$ 129,600	\$ 129,600	0.00%
Staff	\$ -	\$ -	\$ -	\$ 54,496	\$ 55,586	2.00%
Web Stipend	\$ 4,764	\$ 1,235	\$ 786	\$ 1,450	\$ 1,450	0.00%
Longevity	\$ 14,757	\$ 15,125	\$ 4,905	\$ 4,905	\$ 4,905	0.00%
	\$ 177,723	\$ 187,752	\$ 189,787	\$ 190,451	\$ 191,541	0.57%
Benefits						
Payroll Taxes	\$ 13,181	\$ 13,549	\$ 14,087	\$ 14,445	\$ 14,653	1.44%
Health & Dental	\$ 21,224	\$ 20,974	\$ 17,838	\$ 17,830	\$ 18,323	2.77%
Cost Share	\$ -	\$ -	\$ -	\$ (1,635)	\$ (1,635)	0.00%
	\$ 34,405	\$ 34,523	\$ 31,925	\$ 30,640	\$ 31,341	2.29%
Operations						
Travel	\$ -	\$ 124	\$ -	\$ 100	\$ 100	0.00%
Dues & Reference	\$ 142	\$ -	\$ -	\$ 300	\$ 300	0.00%
Office Supplies	\$ 478	\$ 2,203	\$ 2,710	\$ 750	\$ 2,500	233.33%
Copier	\$ 6,722	\$ 5,836	\$ 7,504	\$ 8,000	\$ 8,000	0.00%
Public Relations		\$ 87	\$ 17	\$ 150	\$ 150	0.00%
Postage/Misc	\$ 225	\$ 81	\$ 135	\$ 400	\$ 500	25.00%
	\$ 7,567	\$ 8,331	\$ 10,366	\$ 9,700	\$ 11,550	19.07%
Total	\$ 219,695	\$ 230,606	\$ 232,078	\$ 230,791	\$ 234,432	1.58%

Department Staff: 2 See Appendix E for details

Legal had previously been reported as part of the Administrator's Budget for FY 15 legal has been given a separate line item. See Expenditure: Summary for budget and prior year comparison



Expenditures: Town Clerk

Mission

It is the mission of the Town Clerk's Office to provide the highest quality of customer service to the public and is dedicated to the preservation of the Town's vital records and historical documents for the benefit of future generations.

Duties of the Town Clerk's Office include recording and issuance of birth, marriage & death certificates, marriage licenses, preservation of all permanent records, processing of town business license, completion of Town Council meeting minutes, and proper dissemination of information in accordance with Rhode Island state law.

Town Clerk	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	Change
Salaries						
Town Clerk	\$ 210,965	\$ 172,517	\$ 160,952	\$ 70,266	\$ 71,671	2.00%
Staff	\$ -	\$ -	\$ -	\$ 131,704	\$ 116,837	-3.70%
Longevity	\$ 18,506	\$ 18,806	\$ 14,609	\$ 11,809	\$ 14,782	25.18%
Overtime/Temp	<u>\$ 3,858</u>	<u>\$ 3,049</u>	<u>\$ 23,882</u>	<u>\$ 10,000</u>	<u>\$ 20,000</u>	<u>0.00%</u>
	\$ 233,329	\$ 194,372	\$ 199,443	\$ 223,779	\$ 223,290	-0.22%
Benefits						
Payroll Taxes	\$ 17,052	\$ 17,376	\$ 14,361	\$ 16,776	\$ 17,082	1.82%
Health & Dental	\$ 71,639	\$ 79,669	\$ 56,860	\$ 49,670	\$ 68,415	37.74%
Cost Share	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,486)</u>	<u>\$ (5,936)</u>	<u>32.32%</u>
	\$ 88,691	\$ 97,045	\$ 71,221	\$ 61,960	\$ 79,561	28.41%
Operations						
Travel	\$ -	\$ 163	\$ 300	\$ 250	\$ 475	90.00%
Dues & Reference	\$ -	\$ -	\$ -	\$ -	\$ 235	0.00%
Office Supplies	\$ 962	\$ 795	\$ 1,540	\$ 2,000	\$ 2,000	0.00%
Copier	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Probate Judge	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
Probate Supplies	\$ 3,627	\$ 2,562	\$ 2,777	\$ 3,400	\$ 3,000	-11.76%
Municipal Court	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	0.00%
Postage/Misc	\$ 461	\$ 642	\$ 505	\$ 650	\$ 650	0.00%
Land Evidence	\$ 26,970	\$ 29,031	\$ 27,524	\$ 30,000	\$ 30,000	0.00%
Trans-Dog Fund	<u>\$ 2,805</u>	<u>\$ 2,927</u>	<u>\$ 2,634</u>	<u>\$ 2,900</u>	<u>\$ 3,000</u>	<u>3.45%</u>
	\$ 36,825	\$ 38,120	\$ 37,280	\$ 46,200	\$ 46,360	0.35%
Total	\$ 358,845	\$ 329,537	\$ 307,944	\$ 331,939	\$ 349,211	5.20%

Performance Measures

Birth, Death & Marriage Certificates	944
Marriage Licenses	106
Business Licenses	111
Dog/Hunting/Beach	2,230
New Probate Cases	94

The Town Clerk is an elected position and appoints the Deputy Town Clerk. Additional Staff consists of 1 full time and 1 part time position. See Appendix E for more details on staffing.



Expenditures: Canvassing

Mission Statement

The mission of the Portsmouth Canvassing Authority is to protect the integrity of the electoral process and to effectively and efficiently administer the provision of the election laws of the United States and the State of Rhode Island including, but not limited to, the governance and conduct of elections, voter registration, campaign finance, public funding of campaigns and any other duties prescribed by law.

Polling Locations are:

Prudence Island Fire Station	Portsmouth High School
Common Fence Point Community Hall	Portsmouth Middle School
Portsmouth Multi-Purpose Senior Center	Melville School
Portsmouth Town Council Chambers	St Barnabas Church Parish Hall



There are approximately 13,350 registered voters in the Town of Portsmouth

Canvassing	Actual	Actual	Actual	Budgeted	Adopted	Change
Salaries	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	
Registrar	\$ 51,204	\$ 51,662	\$ 52,155	\$ 71,259	\$ 49,529	-30.49%
Staff	\$ -	\$ -	\$ -	\$ -	\$ 20,182	0.00%
Longevity	\$ 3,567	\$ 3,602	\$ 3,602	\$ 4,117	\$ -	-100.00%
Overtime/Temp	\$ 2,835	\$ 997	\$ 1,951	\$ 2,500	\$ 4,890	95.60%
	\$ 57,606	\$ 56,261	\$ 57,708	\$ 77,876	\$ 74,601	-4.21%
Benefits						
Payroll Taxes	\$ 4,474	\$ 4,224	\$ 4,320	\$ 5,986	\$ 5,639	-5.80%
Health & Dental	\$ 12,698	\$ 17,379	\$ 16,894	\$ 22,455	\$ 16,469	-26.66%
Cost Share	\$ -	\$ -	\$ -	\$ (2,138)	\$ (3,096)	44.81%
	\$ 17,172	\$ 21,603	\$ 21,214	\$ 26,303	\$ 19,012	-27.72%
Operations						
Board Members	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	0.00%
Election Exp	\$ 20,750	\$ 15,365	\$ 19,350	\$ 8,000	\$ 15,000	87.50%
Temp Assistance	\$ 49,527	\$ 37,814	\$ 62,931	\$ 17,000	\$ 42,000	147.06%
Custodian	\$ 66	\$ -	\$ -	\$ 150	\$ 400	166.67%
Police Detail	\$ 2,455	\$ 612	\$ 1,043	\$ 2,500	\$ 5,000	100.00%
Rent/Polling Sites	\$ 950	\$ 150	\$ 250	\$ 250	\$ 800	220.00%
Travel	\$ 272	\$ 169	\$ -	\$ 150	\$ 300	100.00%
Office Supplies	\$ 1,463	\$ 1,567	\$ 526	\$ 1,000	\$ 2,500	150.00%
Copier	\$ 463	\$ 396	\$ 396	\$ 650	\$ 500	-23.08%
IT services		\$ 1,756	\$ 874	\$ 600	\$ 750	25.00%
Printing	\$ 3,829	\$ 500	\$ 911	\$ 1,000	\$ 2,500	150.00%
Postage/Misc	\$ 1,873	\$ 4,151	\$ 3,503	\$ 3,000	\$ 3,500	16.67%
Advertising	\$ 4,956	\$ 1,608	\$ 3,562	\$ 1,800	\$ 5,700	216.67%
	\$ 87,854	\$ 65,338	\$ 94,596	\$ 37,350	\$ 80,200	114.73%
Total	\$ 162,632	\$ 143,202	\$ 173,518	\$ 141,529	\$ 173,813	22.81%

FY 11 Primary & General Election	FY 12 Presidential Preference	FY 13 Primary & Presidential
FY 14 No Federal or State Elections	FY 15 Primary & General Election	

Staff consists of 1 Registrar and one part time clerk. See Appendix E for more details on staffing



Expenditures: Boards & Commissions

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	Change
Planning Board						
Admin Officer	\$ 23,164	\$ 19,663	\$ 20,874	\$ 21,275	\$ 21,701	2.00%
Longevity	\$ 2,310	\$ 2,310	\$ -	\$ -	\$ -	0.00%
Overtime/Temp	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ 25,474	\$ 21,973	\$ 20,874	\$ 21,275	\$ 21,701	2.00%
Benefits						
Payroll Taxes	\$ 1,949	\$ 1,504	\$ 1,597	\$ 1,628	\$ 1,661	2.03%
Health & Dental	\$ 359	\$ 359	\$ -	\$ -	\$ -	0.00%
Cost Share	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ 2,308	\$ 1,863	\$ 1,597	\$ 1,628	\$ 1,661	2.03%
Operations						
Recording Sec	\$ -	\$ 2,041	\$ 2,463	\$ 2,600	\$ 2,600	0.00%
Maps	\$ -	\$ -	\$ -	\$ 200	\$ 200	0.00%
Office Supplies	\$ 530	\$ 355	\$ 1,077	\$ 1,000	\$ 1,000	0.00%
Contract Services	\$ 1,946	\$ -	\$ -	\$ 1,000	\$ 500	-50.00%
Postage & Misc	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ 2,476	\$ 2,396	\$ 3,540	\$ 4,800	\$ 4,300	-10.42%
Total	\$ 30,258	\$ 26,232	\$ 26,011	\$ 27,703	\$ 27,662	-0.15%
	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	Change
Economic Development						
Operations	\$ 28,537	\$ 28,302	\$ 28,529	\$ 28,418	\$ 28,500	0.29%

In Portsmouth, the focus is the potential reuse of 146 acres of former Navy petroleum tank farms along the Eastern shore of Narragansett Bay. The release of the Navy land has been a key planning topic for several years. In the spring of 2008, the Navy made it official that the former tank farms will be made available. The land is ideally situated along the West coast of Aquidneck Island, adjacent to Rt. 114, the existing cluster of Melville marine businesses and the Raytheon Company campus.

Following disposal procedures established by the Navy, Portsmouth created its own Portsmouth Redevelopment Agency (PRA). The local PRA is empowered to own, sell and lease land on behalf of the Town. Initial ideas for reuse of the Navy land envision a future business park focused on a combination of the marine trades industry, defense and homeland security businesses, municipal facilities, improved transportation facilities and open space. There is also interest in creating a solar farm on a portion of the land.



Expenditures: Finance & Personnel

Mission

The department's mission is to insure financial integrity and accountability to the Town of Portsmouth and its citizens for the expenditures of funds and safeguarding of public assets.

The mission of the Personnel function is to support the employees of Portsmouth by promoting a work environment characterized by open communications, personal accountability and fair treatment of all employees.

Both the Finance and Personnel functions are committed to providing timely, accurate, clear and complete information and support to other town departments, citizens and the community at large in order to maintain the community's long term financial health.

Finance	Actual	Actual	Actual	Budgeted	Adopted	Change
Salaries	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	
Director	\$ 297,991	\$ 303,132	\$ 292,215	\$ 95,819	\$ 110,000	14.80%
Staff	\$ -	\$ -	\$ -	\$ 218,364	\$ 215,618	-1.26%
Longevity	\$ 12,738	\$ 12,865	\$ 9,892	\$ 13,715	\$ 10,950	-20.16%
Overtime/Temp	\$ 6,003	\$ 5,119	\$ 5,967	\$ 6,000	\$ 6,000	0.00%
	\$ 316,732	\$ 321,116	\$ 308,074	\$ 333,898	\$ 342,568	2.60%
Benefits						
Payroll Taxes	\$ 25,321	\$ 25,627	\$ 24,786	\$ 27,184	\$ 26,394	-2.91%
Health & Dental	\$ 48,297	\$ 48,605	\$ 49,466	\$ 61,518	\$ 66,222	7.65%
Cost Share	\$ -	\$ -	\$ -	\$ (3,141)	\$ (3,371)	7.32%
	\$ 73,618	\$ 74,232	\$ 74,252	\$ 85,561	\$ 89,245	4.31%



Department Functions

- Accounting
- Budgeting
- Accounts Payable
- Payroll
- Purchasing
- Personnel
- Benefits
- Technology

The Finance department's goal is to increase transparency and reporting of financial information to the public. The Department recently has started posting monthly non payroll check registers on the Town's web site and wants to upgrade the annual audit to a Comprehensive Annual Financial Report, which will be submitted to the Governmental Finance Officers Association with the goal of earning the Certificate of Excellence in Financial Reporting.

The Finance Department staff consists of the 5 full time positions. Details of staffing are included in Appendix E.



Expenditures: Finance & Personnel (continued)

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	Change
Operations						
Software Licenses	\$ 8,090	\$ 8,335	\$ 8,755	\$ 9,193	\$ 15,000	63.17%
IT Services	\$ 69,707	\$ 40,165	\$ 64,244	\$ 59,450	\$ 75,000	26.16%
IT Equipment	\$ -	\$ -	\$ -	\$ -	\$ 30,000	n/a
Payroll Processing	\$ 7,153	\$ 7,780	\$ 7,933	\$ 9,355	\$ 8,500	-9.14%
Travel	\$ 348	\$ 137	\$ 79	\$ 170	\$ 150	-11.76%
Training (all non public safety)	\$ 11,365	\$ 10,952	\$ 13,176	\$ 19,050	\$ 22,500	18.11%
Dues & Reference	\$ 12,068	\$ 10,480	\$ 18,591	\$ 20,710	\$ 20,500	-1.01%
Office Supplies	\$ 1,017	\$ 1,192	\$ 1,761	\$ 11,300	\$ 2,500	-77.88%
Postage/Misc	\$ 2,204	\$ 2,235	\$ 2,417	\$ 2,295	\$ 2,500	8.93%
Telephone (all)	\$ 94,589	\$ 63,359	\$ 68,907	\$ 90,983	\$ 75,000	-17.57%
Community Notification	\$ -	\$ -	\$ 8,381	\$ 3,875	\$ 7,500	93.55%
Auditing	\$ 17,500	\$ 22,000	\$ 22,250	\$ 22,500	\$ 25,000	11.11%
Professional Services	\$ 8,661	\$ -	\$ 2,136	\$ 21,500	\$ 20,000	-6.98%
Advertising	\$ 27,985	\$ 28,495	\$ 46,526	\$ 32,800	\$ 30,000	-8.54%
Testing	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.00%
Liability & Prop Ins	\$ 195,437	\$ 206,861	\$ 249,519	\$ 236,743	\$ 230,500	-2.64%
Claims Expense*	\$ 16,197	\$ 12,472	\$ 124,330	\$ 16,000	\$ 20,000	25.00%
OPEB	\$ 638,328	\$ 732,095	\$ 838,881	\$ 634,106	\$ 616,000	-2.86%
Non Fire/Police/PW Pension	\$ 402,409	\$ 464,502	\$ 486,401	\$ 486,833	\$ 500,000	2.70%
Workers Comp Ins	\$ 88,628	\$ 96,725	\$ 151,327	\$ 99,655	\$ 97,000	-2.66%
Ins Fund*(Public Safety)	\$ -	\$ -	\$ 159	\$ 5,000	\$ 2,500	-50.00%
Life Insurance	\$ 35,379	\$ 34,393	\$ 35,579	\$ 37,863	\$ 40,000	5.64%
Employee Asst Program	\$ -	\$ -	\$ 1,431	\$ 4,000	\$ 2,500	-37.50%
Vaccine Program	\$ 74	\$ -	\$ 1,101	\$ 100	\$ 1,000	900.00%
Vision Care*	\$ 3,488	\$ 3,340	\$ 2,128	\$ 3,800	\$ 2,500	-34.21%
Retirement Contingency*	\$ 48,851	\$ 200,378	\$ 312,246	\$ 150,000	\$ 50,000	-66.67%
Unemployment	\$ 20,936	\$ 5,337	\$ 1,477	\$ 20,000	\$ 10,000	-50.00%
Emergency Asst	\$ 2,050	\$ 666	\$ 23,400	\$ 1,000	\$ 5,000	400.00%
Misc	\$ 21,146	\$ -	\$ 32,169	\$ 1,000	\$ 5,000	400.00%
	<u>\$ 1,733,610</u>	<u>\$ 1,951,899</u>	<u>\$ 2,525,304</u>	<u>\$ 1,999,281</u>	<u>\$ 1,917,150</u>	<u>-4.11%</u>
Total	\$ 2,123,960	\$ 2,347,247	\$ 2,907,630	\$ 2,418,740	\$ 2,348,963	-2.88%

* additional funding in software licenses for upgrade of Phoenix Accounting Software to put Town on same version as School

The Town has seen significant changes in cost of Workers Compensation and Property & Liability Insurances. The Town has started to work in cooperation with Portsmouth School District to review this area and develop plan to stabilize these cost.

Portsmouth Property & Liability Insurance Breakdown

	Limit	Deductible
Employment Practices	\$ 5,000,000	\$ 2,500
Automobile	\$ 5,000,000	\$ 2,500
Property	Replacement	\$ 2,500
Umbrella	\$ 5,000,000	\$ 2,500
Equipment Breakdown	\$ 50,000	\$ 2,500



Expenditures: Collections & Assessment

Mission

The mission of this office is to determine accurate values of all taxable property (real, personal, and tangible) in a fair, efficient, and cost effective manner in accordance with local and state laws so that the distribution of the tax burden is fair and equitable, and to effectively and accurately administer the billing, collecting, and accounting of all taxes in a professional, fair, and courteous manner.

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	Change
Salaries						
Collector/Assessor	\$ 250,005	\$ 219,257	\$ 186,180	\$ 65,000	\$ 66,300	2.00%
Staff	\$ -	\$ -	\$ -	\$ 147,639	\$ 184,251	24.80%
Longevity	\$ 24,055	\$ 24,402	\$ 12,819	\$ 8,399	\$ 13,475	60.44%
Overtime/Temp	\$ 866	\$ 483	\$ 11,809	\$ 1,000	\$ 500	-50.00%
	\$ 274,926	\$ 244,142	\$ 210,808	\$ 222,038	\$ 264,526	19.14%
Benefits						
Payroll Taxes	\$ 22,198	\$ 19,655	\$ 16,283	\$ 18,406	\$ 20,275	10.15%
Health & Dental	\$ 45,639	\$ 48,236	\$ 40,520	\$ 50,028	\$ 59,505	18.94%
Cost Share	\$ -	\$ -	\$ -	\$ (4,336)	\$ (5,306)	22.37%
	\$ 67,837	\$ 67,891	\$ 56,803	\$ 64,098	\$ 74,474	16.19%
Operations						
Software Licenses	\$ 15,775	\$ 15,510	\$ 15,750	\$ 16,125	\$ 17,500	8.53%
Travel	\$ 583	\$ 344	\$ 165	\$ 300	\$ 500	66.67%
Mapping Services	\$ -	\$ -	\$ 264	\$ 600	\$ 1,300	116.67%
Office Supplies	\$ 6,159	\$ 4,447	\$ 4,129	\$ 5,000	\$ 5,000	0.00%
Postage/Misc	\$ 11,675	\$ 12,145	\$ 11,022	\$ 12,000	\$ 12,000	0.00%
Collection Fees	\$ 1,478	\$ 130	\$ 655	\$ 300	\$ 500	66.67%
Revaluation*	\$ 37,202	\$ -	\$ -	\$ 83,000	\$ 25,000	-69.88%
Tax Assmt Brd Review	\$ 859	\$ 2,197	\$ 666	\$ 900	\$ 1,500	66.67%
Misc	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ 73,731	\$ 34,773	\$ 32,651	\$ 118,225	\$ 63,300	-46.46%
Total	\$ 416,494	\$ 346,806	\$ 300,262	\$ 404,361	\$ 402,300	-0.51%

* The Town performs statistical revaluations every 3 years and a full evaluation every 9 years, per state law. The Town had previously budgeted for this cost in year of activity. The Town now budgets funds that are placed in special revenue fund annually, in its ongoing efforts to eliminate in periodical spikes in expenditures.

** Staffing cost increase is result of restoration of position mid year of FY 14

The Town's next revaluation is December 2016 and will be a full revaluation. The cost of this will be in excess of \$300,000. The FY 15 line item revaluation are funds that will be put into a restricted account to plan for this large future expenditure.

The Tax Office mails out over 19,000 bills annual and taxes are collected quarterly with taxes due September 1, December 1, March 1 and June 1 each year.

Staff: Tax Collector/Assessor 1
Clerks 4

See Appendix E for details on Staffing



Expenditures: Police

Mission

The mission of the Portsmouth Police Department is to protect life and property while preserving public peace through innovative crime prevention methods. To effectively address quality of life concerns by a proactive approach through community policing initiatives to achieve mission objectives.

Current Staffing Level

Chief	1
Deputy Chief	1
Lieutenants	4
Sergeants	4
Detective Inspector	3
Patrol Officers	18
PI Safety Officer	1
Records Clerk	1



	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	Change
Salaries						
Chief	\$ 1,785,223	\$ 1,845,623	\$ 1,911,865	\$ 95,700	\$ 97,614	2.00%
Deputy	\$ -	\$ -	\$ -	\$ 80,545	\$ 82,156	2.00%
Lieutenants (5)	\$ -	\$ -	\$ -	\$ 334,790	\$ 354,877	6.00%
Sergeants (4)	\$ -	\$ -	\$ -	\$ 243,980	\$ 248,860	2.00%
Detective Insp (3)	\$ -	\$ -	\$ -	\$ 176,673	\$ 180,206	2.00%
Patrol (20)	\$ -	\$ -	\$ -	\$ 1,087,301	\$ 1,111,915	2.26%
Patrol (-2)	\$ -	\$ -	\$ -	\$ -	\$ (87,160)	n/a
SRO	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Records Clerk	\$ -	\$ -	\$ -	\$ 48,546	\$ 51,147	5.36%
Differential Stipend	\$ 3,120	\$ 3,240	\$ 3,120	\$ 3,120	\$ 3,120	0.00%
Holiday Pay	\$ 85,081	\$ 86,823	\$ 90,423	\$ 90,941	\$ 93,236	2.52%
Adj for Staff Reduction	\$ -	\$ -	\$ -	\$ -	\$ (7,114)	n/a
Longevity	\$ 123,226	\$ 136,911	\$ 141,752	\$ 138,249	\$ 123,279	-10.83%
Overtime/Temp	<u>\$ 338,823</u>	<u>\$ 315,304</u>	<u>\$ 338,914</u>	<u>\$ 291,000</u>	<u>\$ 250,000</u>	<u>-14.09%</u>
	\$ 2,335,473	\$ 2,387,901	\$ 2,486,074	\$ 2,590,845	\$ 2,502,136	-3.42%
Benefits						
Payroll Taxes	\$ 175,697	\$ 178,972	\$ 185,409	\$ 193,975	\$ 191,413	-1.32%
Health & Dental	\$ 455,117	\$ 519,192	\$ 551,159	\$ 529,759	\$ 514,216	-2.93%
Cost Share	\$ -	\$ -	\$ -	\$ (55,230)	\$ (52,403)	-5.12%
Pension	<u>\$ 752,201</u>	<u>\$ 818,636</u>	<u>\$ 840,495</u>	<u>\$ 846,565</u>	<u>\$ 1,962,541</u>	<u>131.82%</u>
	\$ 1,383,015	\$ 1,516,800	\$ 1,577,063	\$ 1,515,069	\$ 2,615,767	72.65%



Keeping citizens informed.

The Portsmouth Police Department utilizes the Code Red Emergency Notification System to contact residents in an emergency or provide information to residents about a specific event such as a lost child, street closing and parking bands.

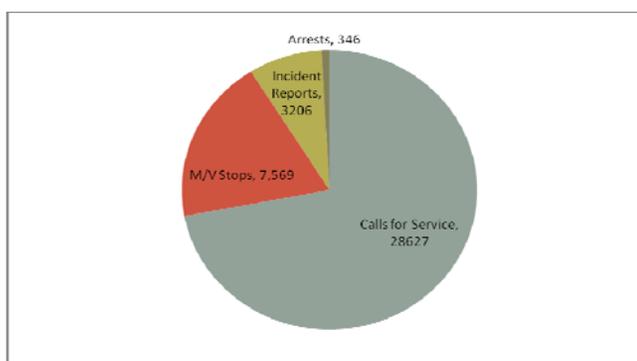
Residents are reminded they can update their contact information and select their notification preferences: phone, email or text by visiting the Police Department website and clicking on the Code Red link.

Pension Reform as Requested by Town and provided by other units would have resulted in \$1,112,541 of savings for pension cost in this budget.



Expenditures: Police (continued)

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	Change
Operations						
Uniform Allowance	\$ 43,400	\$ 43,000	\$ 46,200	\$ 46,200	\$ 43,400	-6.06%
Vehicle: Fuel	\$ 71,052	\$ 87,274	\$ 88,377	\$ 72,323	\$ 80,000	10.61%
Vehicle: Maintenance	\$ 49,586	\$ 55,304	\$ 61,309	\$ 50,500	\$ 55,000	8.91%
Maint: Emergency Radio	\$ 14,632	\$ 13,652	\$ 13,652	\$ 14,061	\$ 14,000	-0.43%
Maint: Radio Other	\$ 2,683	\$ 1,444	\$ 2,459	\$ 2,500	\$ 2,500	0.00%
Maint: Equipment	\$ 5,227	\$ 6,114	\$ 4,461	\$ 3,000	\$ 4,000	33.33%
Maint: Computer	\$ 9,212	\$ 5,747	\$ 5,156	\$ 4,000	\$ 5,000	25.00%
Maint: Building	\$ 10,472	\$ 8,540	\$ 18,437	\$ 6,075	\$ 12,000	97.53%
Janitorial Service	\$ 13,676	\$ 12,250	\$ 13,000	\$ 13,450	\$ 13,500	0.37%
Electricity	\$ 22,963	\$ 16,260	\$ 18,514	\$ 23,000	\$ 20,000	-13.04%
Heat	\$ 3,387	\$ 2,048	\$ 2,201	\$ 4,103	\$ 2,500	-39.07%
Office Supplies	\$ 5,880	\$ 5,437	\$ 7,064	\$ 5,500	\$ 6,000	9.09%
Postage/Misc	\$ 898	\$ 1,083	\$ 1,161	\$ 1,200	\$ 1,200	0.00%
Continuing Education	\$ 35,296	\$ 42,860	\$ 21,336	\$ 19,194	\$ 22,000	14.62%
Training	\$ 4,464	\$ 3,255	\$ 2,345	\$ 2,800	\$ 3,000	7.14%
Firearms Training	\$ 7,486	\$ 8,165	\$ 7,495	\$ 8,000	\$ 8,000	0.00%
Accreditation Program	\$ -	\$ 1,500	\$ -	\$ 2,500	\$ 2,500	0.00%
Investigations	\$ -	\$ 728	\$ 355	\$ 700	\$ 700	0.00%
Fingerprinting Service	\$ 7,140	\$ 6,840	\$ 6,360	\$ 6,500	\$ 6,500	0.00%
Program Support	\$ 20,828	\$ 19,793	\$ 29,656	\$ 22,129	\$ 30,000	35.57%
Police Academy	\$ -	\$ 5,361	\$ 3,100	\$ 6,000	\$ 6,000	0.00%
Equipment	\$ 9,687	\$ 14,842	\$ 11,514	\$ 4,000	\$ 10,000	150.00%
Vehicles	\$ 55,010	\$ 53,971	\$ 26,658	\$ 112,500	\$ -	-100.00%
Misc	\$ 2,868	\$ 2,505	\$ 2,678	\$ 3,115	\$ 2,500	-19.74%
	\$ 395,847	\$ 417,973	\$ 393,488	\$ 433,350	\$ 350,300	-19.16%
Total	\$ 4,114,335	\$ 4,322,674	\$ 4,456,625	\$ 4,539,264	\$ 5,468,203	20.46%



Portsmouth RI Police Fleet

Less than 5 years old: 39% Older than 5 years 61%

Less than 100,000 miles: 27% Over 100,000 miles: 63%

Current Fleet consists of 23 vehicles. Plans to replace 2 vehicles canceled due to budget constraints resulting in failure of achieving pension reform

Portsmouth RI Call Volume

Growth from 2010 to 2013: 27%



Expenditures: Animal Control, Harbormaster & Prudence Island Special Services

Operated under the direction of the Police Department are the Animal Control, Harbormaster and Prudence Island Special Services. These three units are recorded as individual departments for budget purposes.

Harbormaster	Actual	Actual	Actual	Budgeted	Adopted	Change
Salaries	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	
Wages	\$ -	\$ 24,184	\$ 18,310	\$ 23,459	\$ 23,459	0.00%
Overtime/Temp	\$ -	\$ 14,856	\$ 12,450	\$ 16,000	\$ 15,000	-6.25%
	\$ -	\$ 39,040	\$ 30,760	\$ 39,459	\$ 38,459	-2.53%
Benefits						
Payroll Taxes	\$ -	\$ 2,987	\$ 1,540	\$ 3,019	\$ 2,942	-2.55%
	\$ -	\$ 2,987	\$ 1,540	\$ 3,019	\$ 2,942	-2.55%
Operations						
Buoy Maintenance	\$ -	\$ 5,015	\$ 3,200	\$ 5,600	\$ 5,000	-10.71%
Boat: Fuel	\$ -	\$ 3,059	\$ 1,872	\$ 3,000	\$ 2,500	-16.67%
Boat: Maintenance	\$ -	\$ 5,456	\$ 3,391	\$ 3,450	\$ 3,500	1.45%
Equipment	\$ -	\$ 4,111	\$ 5,035	\$ 1,230	\$ 3,500	184.55%
Office Supplies	\$ -	\$ 348	\$ 95	\$ 250	\$ 200	-20.00%
Postage/Misc	\$ -	\$ 95	\$ 52	\$ 125	\$ 100	-20.00%
	\$ -	\$ 18,084	\$ 13,645	\$ 13,655	\$ 14,800	8.39%
Total	\$ -	\$ 60,111	\$ 45,945	\$ 56,133	\$ 56,201	0.12%

Animal Control	Actual	Actual	Actual	Budgeted	Adopted	
Salaries	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	
Wages	\$ -	\$ 9,522	\$ 30,543	\$ 34,947	\$ 36,820	5.36%
Overtime/Temp	\$ -	\$ 2,621	\$ 1,826	\$ 2,000	\$ 2,000	0.00%
	\$ -	\$ 12,143	\$ 32,369	\$ 36,947	\$ 38,820	5.07%
Benefits						
Payroll Taxes	\$ -	\$ 907	\$ 2,486	\$ 2,757	\$ 2,970	7.73%
Health	\$ -	\$ 5,221	\$ 5,932	\$ 5,581	\$ 5,743	2.90%
	\$ -	\$ 6,128	\$ 8,418	\$ 8,338	\$ 8,713	4.50%
Operations						
Uniforms	\$ -	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	0.00%
Office Supplies	\$ -	\$ 578	\$ 778	\$ 703	\$ 750	6.69%
Shelter Operations	\$ -	\$ 53,350	\$ 55,642	\$ 53,624	\$ 55,000	2.57%
Vehicle: Fuel	\$ -	\$ 559	\$ 1,789	\$ 2,248	\$ 2,000	-11.03%
Vehicle: Maintenance	\$ -	\$ 1,636	\$ 651	\$ 1,500	\$ 1,500	0.00%
Postage/Misc	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ -	\$ 57,523	\$ 60,260	\$ 59,475	\$ 60,650	1.98%
Total	\$ -	\$ 75,794	\$ 101,047	\$ 104,760	\$ 108,183	3.27%



Expenditures: Animal Control, Harbormaster & Prudence Island Special Services

PI Special Services

Salaries

Wages	\$ -	\$ 55,332	\$ 56,366	\$ 56,787	\$ 57,923	2.00%
Holiday Pay	\$ -	\$ 848	\$ 864	\$ 874	\$ 891	1.95%
Longevity	\$ -	\$ 3,858	\$ 3,916	\$ 3,975	\$ 3,975	0.00%
Overtime/Temp	\$ -	\$ 3,858	\$ 3,657	\$ 3,000	\$ 3,500	16.67%
	\$ -	\$ 63,896	\$ 64,803	\$ 64,636	\$ 66,289	2.56%

Benefits

Payroll Taxes	\$ -	\$ 4,754	\$ 4,791	\$ 4,815	\$ 5,071	5.32%
Health	\$ -	\$ 17,265	\$ 16,746	\$ 15,138	\$ 15,630	3.25%
	\$ -	\$ 22,019	\$ 21,537	\$ 19,953	\$ 20,701	3.75%

Operations

Uniforms	\$ -	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	0.00%
Transportation	\$ -	\$ -	\$ 64	\$ 150	\$ 150	0.00%
Vehicle: Fuel	\$ -	\$ 1,188	\$ 1,749	\$ 1,066	\$ 1,500	40.71%
Vehicle: Maintenance	\$ -	\$ 39	\$ 452	\$ 250	\$ 500	100.00%
Postage/Misc	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ -	\$ 2,627	\$ 3,665	\$ 2,866	\$ 3,550	23.87%
Total	\$ -	\$ 88,542	\$ 90,005	\$ 87,455	\$ 90,540	3.53%



Harbormaster's 26 ft Parker Boat on Patrol

Animal Control responded to 515 calls in 2013 and was assigned 241 animal complaint reports for follow up.

Animal Control Officer Ariel Fisher





Expenditures: Fire

Mission

The mission of the Portsmouth Fire Department is to prevent or minimize the loss of life, damage to the environment and loss of property from the adverse affects of fire, medical emergencies, and hazardous conditions.

The Portsmouth Fire Department is an all career fire department that is augmented with civilian emergency dispatchers. The department was organized in 1936 as a volunteer fire department transitioned to a fully paid fire department. The Department protects 23.2 square miles of land and 36.0 square miles of water.



The Department delivers advanced life support with three (3) licensed ambulances (2 staffed) and 2 licensed ALS fire engines. The department receives over 200 call per month and over 3,000 calls in a year.

Fire	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	Change
Salaries						
Chief	\$ 1,720,099	\$ 1,650,580	\$ 1,734,207	\$ 87,454	\$ 89,203	2.00%
Deputy	\$ -	\$ -	\$ -	\$ 75,459	\$ 76,968	2.00%
Captains (4)	\$ -	\$ -	\$ -	\$ 232,103	\$ 236,736	2.00%
Lieutenants (8)	\$ -	\$ -	\$ -	\$ 427,256	\$ 440,161	3.02%
Fire Fighters (20)	\$ -	\$ -	\$ -	\$ 944,078	\$ 1,010,760	7.06%
EMT Cert	\$ 120,925	\$ 117,200	\$ 117,200	\$ 119,400	\$ 167,000	39.87%
Dispatch	\$ -	\$ -	\$ -	\$ 131,040	\$ 133,661	2.00%
Holiday Pay	\$ 79,803	\$ 75,281	\$ 74,348	\$ 78,473	\$ 87,091	10.98%
Longevity	\$ 103,086	\$ 114,731	\$ 112,972	\$ 108,718	\$ 114,507	5.32%
Overtime/Temp	\$ 642,883	\$ 686,458	\$ 515,363	\$ 250,000	\$ 200,000	-20.00%
	\$ 2,666,796	\$ 2,644,250	\$ 2,554,090	\$ 2,453,981	\$ 2,556,087	4.16%
Benefits						
Payroll Taxes	\$ 197,900	\$ 196,310	\$ 190,519	\$ 179,459	\$ 199,366	11.09%
Health & Dental	\$ 433,586	\$ 440,584	\$ 403,117	\$ 365,749	\$ 407,525	11.42%
Health Saving Acct	\$ -	\$ -	\$ -	\$ 13,200	\$ 55,000	316.67%
Cost Share	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Pension	\$ 626,570	\$ 701,928	\$ 746,335	\$ 747,046	\$ 850,000	13.78%
	\$ 1,258,056	\$ 1,338,822	\$ 1,339,971	\$ 1,305,454	\$ 1,511,891	15.81%

Current Staffing Levels

Chief	1
Deputy Chief	1
Captains	4
Lieutenants	8
Firefighters	20
Dispatchers (FT)	3
Dispatchers (PT)	2



Portsmouth was designated a Heart Safe Community in 2014
Only 8 of the 39 RI Communities have earned this designation



Expenditures: Fire (continued)

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	Change
Operations						
Uniform Allowance	\$ 40,800	\$ 43,539	\$ 46,721	\$ 44,800	\$ 66,500	48.44%
Vehicle: Fuel: Diesel	\$ 25,197	\$ 32,676	\$ 33,494	\$ 25,000	\$ 22,322	-10.71%
Vehicle: Fuel: Gas	\$ 10,713	\$ 12,337	\$ 10,254	\$ 11,239	\$ 11,500	2.32%
Vehicle: Maintenance	\$ 38,292	\$ 33,848	\$ 24,215	\$ 25,000	\$ 25,000	0.00%
Maint: Radio	\$ 5,689	\$ 1,676	\$ 3,170	\$ 4,000	\$ 4,000	0.00%
Maint: Computer	\$ 11,667	\$ 12,547	\$ 5,250	\$ 9,000	\$ 9,000	0.00%
Maint: Building	\$ 11,711	\$ 12,704	\$ 11,681	\$ 12,600	\$ 12,500	-0.79%
Electricity	\$ 13,978	\$ 12,835	\$ 13,229	\$ 14,500	\$ 13,500	-6.90%
Heat	\$ 8,019	\$ 5,209	\$ 7,050	\$ 10,257	\$ 8,500	-17.13%
Office Supplies	\$ 4,317	\$ 4,484	\$ 2,350	\$ 4,000	\$ 3,000	-25.00%
Postage/Misc	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Continuing Education	\$ 9,903	\$ 15,225	\$ 12,375	\$ 10,000	\$ 12,500	25.00%
Training	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
NFPA & SARA Compliance	\$ 8,196	\$ 9,582	\$ 8,308	\$ 11,106	\$ 11,000	-0.95%
Emergency Mgmt	\$ 911	\$ 6,012	\$ 3,457	\$ 7,645	\$ 5,000	-34.60%
Medical Supplies	\$ -	\$ -	\$ 28,268	\$ 40,000	\$ 40,000	0.00%
Hydrant	\$ 153,342	\$ 176,113	\$ 197,908	\$ 205,187	\$ 205,000	-0.09%
Clothing	\$ 11,442	\$ 9,893	\$ 14,425	\$ 12,000	\$ 12,000	0.00%
Equipment	\$ 14,577	\$ 16,240	\$ 14,929	\$ 16,000	\$ 16,000	0.00%
Grant Matches	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Misc	\$ 130,408	\$ 51	\$ 4,762	\$ -	\$ 2,500	0.00%
	<u>\$ 499,162</u>	<u>\$ 404,971</u>	<u>\$ 441,846</u>	<u>\$ 462,334</u>	<u>\$ 479,822</u>	<u>3.78%</u>
Total	\$ 4,424,014	\$ 4,388,043	\$ 4,335,907	\$ 4,221,769	\$ 4,547,800	7.72%



The current inventory of apparatus includes

Ambulances Pick Up Trucks Engines/Pumpers

2001 Ford 2004 Ford F250 1989 Maxim
 2008 GMC 2004 Ford F250 2011 E One
 2012 Horton 2011 E One

Ladder

2003 E One 95 Ft Platform

Water Vessels

10 ft inflatable
 19 ft Boston Whaler
 27 ft Maycraft





Expenditures: Public Works

Mission

The Public Works Department is committed to providing a high quality level of services to the residents of our community. Our personnel are committed to anticipating and identifying problems and needs within our community and the development and implementation of creative and innovative solutions.

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	Change
Salaries						
Director	\$ 774,059	\$ 781,468	\$ 791,559	\$ 87,454	\$ 89,203	2.00%
Deputy	\$ -	\$ -	\$ -	\$ 75,459	\$ 76,968	2.00%
Staff	\$ -	\$ -	\$ -	\$ 675,919	\$ 695,539	2.90%
Restore 2 Positions	\$ -	\$ -	\$ -	\$ -	\$ 85,584	0.00%
Holiday	\$ 6,723	\$ 6,838	\$ 6,892	\$ 7,520	\$ 7,520	0.00%
Longevity	\$ 56,929	\$ 59,819	\$ 64,854	\$ 63,050	\$ 56,208	-10.85%
Overtime Pl: Waste	\$ -	\$ 11,796	\$ 12,771	\$ 11,807	\$ 12,500	5.87%
Overtime Snow	\$ 59,523	\$ 19,434	\$ 77,194	\$ 46,000	\$ 50,000	8.70%
Overtime	\$ 20,422	\$ 25,416	\$ 19,397	\$ 20,400	\$ 25,000	22.55%
	\$ 917,656	\$ 904,771	\$ 972,667	\$ 987,609	\$ 1,098,522	11.23%
Benefits						
Payroll Taxes	\$ 68,982	\$ 68,367	\$ 73,135	\$ 74,210	\$ 84,420	13.76%
Health & Dental	\$ 256,596	\$ 254,528	\$ 264,812	\$ 252,048	\$ 297,185	17.91%
Cost Share	\$ -	\$ -	\$ -	\$ (21,757)	\$ (28,818)	32.45%
Pension	\$ 236,722	\$ 229,220	\$ 247,942	\$ 258,919	\$ 267,694	3.39%
	\$ 562,300	\$ 552,115	\$ 585,889	\$ 563,420	\$ 620,481	10.13%



Citizens can report issue such as pot holes, etc via the Town's Web Site using the Fix It Form Application

<http://www.portsmouthri.com/FormCenter>

Staffing:

Director	1
Deputy	1
Foreman	2
Mechanic	2
Operators	12

Major Equipment

Trucks 10 Ton	8	Bulldozer	1
Trucks 5 Ton	1	Backhoes	3
Trucks 1 Ton	11	Loader	1
Pick Up Trucks	4	Basin Cleaner	2
Auto: Crown Vic	1	Street Sweeper	1
		Grader	1

There area approximately 158 miles of public roads in Portsmouth, RI



Expenditures: Public Works (continued)

Operations	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	Change
Snow: Contract	\$ -	\$ -	\$ 21,643	\$ -	\$ -	0.00%
Materials: Snow	\$ 95,486	\$ 56,171	\$ 83,886	\$ 80,000	\$ 80,000	0.00%
Materials: Roads	\$ 72,689	\$ 94,009	\$ -	\$ -	\$ -	0.00%
Vehicles; Town Hall	\$ -	\$ 2,616	\$ 223	\$ 1,380	\$ 1,250	-9.42%
Vehicle: Fuel: Diesel	\$ 24,340	\$ 20,569	\$ 48,139	\$ 25,000	\$ 40,000	60.00%
Vehicle: Fuel: Gas	\$ 30,995	\$ 31,962	\$ 36,538	\$ 30,297	\$ 35,000	15.52%
Maint: Radio	\$ 5,187	\$ 1,766	\$ 5,888	\$ 4,500	\$ 5,000	11.11%
Maint: Equipment	\$ 78,802	\$ 73,467	\$ 66,344	\$ 80,000	\$ 80,000	0.00%
Maint: Building	\$ 7,044	\$ 5,460	\$ 5,949	\$ 8,000	\$ 7,500	-6.25%
Maint: Trees	\$ 13,357	\$ 13,574	\$ 9,465	\$ 15,000	\$ 15,000	0.00%
Maint: Grounds	\$ -	\$ 121,393	\$ 113,996	\$ 112,000	\$ 115,000	2.68%
Facilities Mgmt	\$ -	\$ -	\$ -	\$ -	\$ 10,000	n/a
Custodial	\$ -	\$ 14,835	\$ 15,873	\$ 16,300	\$ 16,300	0.00%
Street Signs	\$ 6,745	\$ 7,019	\$ 5,127	\$ 7,000	\$ 7,000	0.00%
Grass Cutting	\$ 50,300	\$ 52,350	\$ 52,350	\$ 52,350	\$ 55,000	5.06%
Mosquito Control	\$ 4,569	\$ 6,642	\$ 9,034	\$ 9,000	\$ 9,000	0.00%
Electricity	\$ 5,630	\$ 4,922	\$ 5,152	\$ 6,000	\$ 5,500	-8.33%
Electricity Town Hall	\$ -	\$ 29,021	\$ 25,695	\$ 31,271	\$ 27,500	-12.06%
Street Lights	\$ -	\$ 111,472	\$ 111,883	\$ 110,345	\$ 112,000	1.50%
Heat(fuel oil)	\$ 7,584	\$ 8,496	\$ 9,965	\$ 8,683	\$ 9,500	9.41%
Heat(natural gas)	\$ -	\$ 7,673	\$ 7,477	\$ 9,950	\$ 7,500	-24.62%
Office Supplies	\$ 2,911	\$ 3,178	\$ 3,715	\$ 3,775	\$ 3,750	-0.66%
Postage/Misc	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
PI Transportation	\$ 7,019	\$ 6,891	\$ 7,717	\$ 9,000	\$ 9,000	0.00%
Tree Commission	\$ -	\$ -	\$ -	\$ 100	\$ 100	0.00%
Tools & Equipment	\$ 11,119	\$ 28,182	\$ 12,331	\$ 16,500	\$ 16,500	0.00%
Waste: PI & Hog Island	\$ -	\$ 92,954	\$ 86,212	\$ 132,987	\$ 100,000	-24.80%
PI Landfill Testing	\$ -	\$ 4,239	\$ 3,608	\$ 5,000	\$ 4,000	-20.00%
Misc	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ 429,377	\$ 804,461	\$ 753,810	\$ 780,038	\$ 782,500	0.32%
Total	\$ 1,909,333	\$ 2,261,347	\$ 2,312,366	\$ 2,331,067	\$ 2,501,503	7.31%

Field Maintenance Equipment

Tractor Mower	3
Arm Mowers	2
Zero Turn Grass	1
Lawn Trailer	1





Expenditures: Building Inspections

Mission

The mission of the Building Inspection Department is to provide professional and equitable administration of the Town's codes while fostering creative and diverse design and uses for a safe built environment.

The Building Inspections Department has significant interaction with the public and state agencies, including CRMC and DEM. In addition to inspections this department's duties include building permit issuance, enforcements of minimum housing and zoning codes, plan review and are a resource for other town departments.



Inspections	Actual	Actual	Actual	Budgeted	Adopted	Change
Salaries	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	
Building Official	\$ 162,881	\$ 165,143	\$ 111,962	\$ 69,644	\$ 73,374	5.36%
Staff	\$ -	\$ -	\$ -	\$ 64,670	\$ 65,716	1.62%
Longevity	\$ 14,312	\$ 14,455	\$ 10,788	\$ 10,788	\$ 11,280	4.56%
Overtime/Temp	\$ -	\$ 1,055	\$ 3,139	\$ 4,899	\$ 3,500	-28.56%
	\$ 177,193	\$ 180,653	\$ 125,889	\$ 150,001	\$ 153,870	2.58%
Benefits						
Payroll Taxes	\$ 13,412	\$ 13,440	\$ 9,354	\$ 11,218	\$ 11,771	4.93%
Health & Dental	\$ 41,553	\$ 56,924	\$ 36,872	\$ 36,746	\$ 34,669	-5.65%
Cost Share	\$ -	\$ -	\$ -	\$ (3,364)	\$ (3,544)	5.35%
	\$ 54,965	\$ 70,364	\$ 46,226	\$ 44,600	\$ 42,896	-3.82%
Operations						
Vehicle: Fuel	\$ 520	\$ 1,209	\$ 1,668	\$ 977	\$ 1,750	79.12%
Vehicle: Maintenance	\$ 1,179	\$ 1,188	\$ 442	\$ 500	\$ 500	0.00%
Office Supplies	\$ 1,068	\$ 1,135	\$ 886	\$ 1,200	\$ 1,200	0.00%
Contract Services	\$ 14,849	\$ 8,246	\$ 9,028	\$ 18,000	\$ 13,000	-27.78%
Building Code Review Board	\$ -	\$ -	\$ 23	\$ 100	\$ 100	0.00%
Zoning Review Board	\$ -	\$ 11,312	\$ 11,293	\$ 11,000	\$ 13,000	18.18%
Zoning Board: Recording Sec	\$ -	\$ 1,440	\$ 1,600	\$ 3,000	\$ 2,500	-16.67%
Safety Shoes	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	0.00%
PI Inspections	\$ 40	\$ 87	\$ 25	\$ 200	\$ 100	-50.00%
Postage & Misc	\$ 234	\$ 173	\$ 145	\$ 440	\$ 1,000	127.27%
	\$ 18,090	\$ 24,990	\$ 25,310	\$ 35,617	\$ 33,350	-6.36%
Total	\$ 250,248	\$ 276,007	\$ 197,425	\$ 230,218	\$ 230,116	-0.04%

* Vehicle is 2003 Ford Explorer with 45,000+ miles. It is expected that the vehicle will be replaced in 2017.

Staffing includes Building Official, Clerk and PT Zoning Enforcement Officer
See appendix E for more details on staffing



Expenditures: Planning & Development

Mission Statement

To provide professional advice and technical expertise to elected officials, appointed boards, town departments and citizens to assist in understanding and addressing key community issues and priorities. To focus on long term commitment to economic vitality, environmental integrity, and development design quality through the highest quality master plans, plan implementation and development review.

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	Change
Salaries						
Planner	\$ 72,528	\$ 36,909	\$ 73,254	\$ 73,254	\$ 77,177	5.36%
Staff	\$ -	\$ -	\$ -	\$ 61,085	\$ 63,890	4.59%
Longevity	\$ 7,253	\$ 7,325	\$ 5,128	\$ 5,128	\$ 6,128	19.50%
Overtime/Temp	\$ 20,405	\$ 5,469	\$ 7,742	\$ 5,000	\$ 5,000	0.00%
	\$ 100,186	\$ 49,703	\$ 86,124	\$ 144,467	\$ 152,195	5.35%
Benefits						
Payroll Taxes	\$ 7,259	\$ 3,692	\$ 6,432	\$ 11,052	\$ 11,643	5.35%
Health & Dental	\$ 5,950	\$ 8,412	\$ 16,240	\$ 33,682	\$ 34,669	2.93%
Cost Share	\$ -	\$ -	\$ -	\$ (3,770)	\$ (3,972)	5.36%
	\$ 13,209	\$ 12,104	\$ 22,672	\$ 40,964	\$ 42,340	3.36%
Operations						
Travel	\$ 662	\$ 228	\$ 14	\$ 500	\$ 400	-20.00%
Mapping	\$ -	\$ -	\$ -	\$ 1,300	\$ 1,000	-23.08%
Office Supplies	\$ 1,293	\$ 1,861	\$ 358	\$ 500	\$ 500	0.00%
Conservation Committee	\$ 206	\$ 100	\$ 40	\$ 300	\$ 200	-33.33%
Open Space Committee	\$ 10	\$ 18	\$ 65	\$ 75	\$ 100	33.33%
Portsmouth Redevelopment	\$ 945	\$ 270	\$ -	\$ 100	\$ 100	0.00%
Town Center Committee	\$ 25	\$ 25	\$ -	\$ 50	\$ 100	100.00%
Harbor Management	\$ -	\$ -	\$ 87	\$ 150	\$ 100	-33.33%
StormWater Management	\$ 1,765	\$ 1,843	\$ 116	\$ 3,750	\$ 2,000	-46.67%
Aquidneck Island Planning	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	0.00%
Planning & Development	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	0.00%
PI Ferry Planning	\$ -	\$ -	\$ -	\$ 20,000	\$ 5,000	-75.00%
Community Survey	\$ -	\$ -	\$ 15,782	\$ 15,000	\$ 15,000	0.00%
Comprehensive Plan	\$ -	\$ -	\$ 2,961	\$ 25,831	\$ 11,300	-56.25%
Wastewater & CLSSP	\$ 4,646	\$ 2,422	\$ -	\$ 1,096	\$ 1,500	36.86%
Rights of Way	\$ -	\$ -	\$ -	\$ -	\$ 20,000	n/a
	\$ 27,552	\$ 24,767	\$ 37,423	\$ 96,652	\$ 85,300	-11.75%
Total	\$ 140,947	\$ 86,574	\$ 146,219	\$ 282,083	\$ 279,835	-0.80%

The Town's last comprehensive plan was completed in 2002 and expired in 2007. The Town is working on a new plan that is due June 2016.

Staffing includes Town Planner, Wastewater Manager, and PT Comp Plan Assistant
See Appendix E for more details on staffing



Expenditures: Civic Support

The Town of Portsmouth acknowledges the services provided to its citizens from area non profit organizations. In an attempt to support these efforts the Town makes annual contributions to offset some of the operational cost of these organizations.

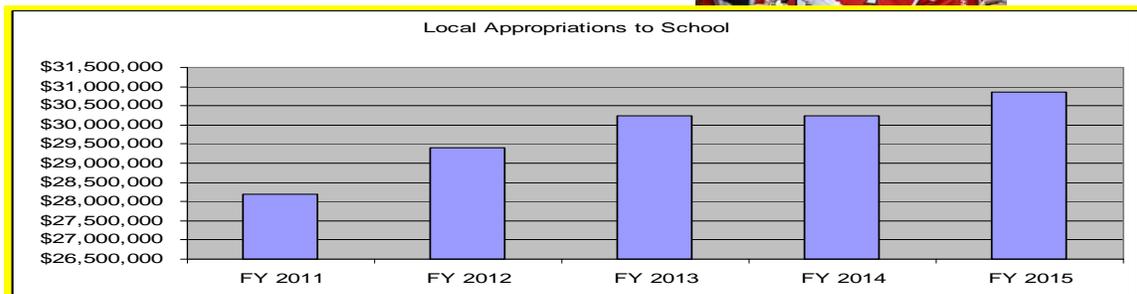
	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	Change
Portsmouth Action for Youth	\$ -	\$ 54,865	\$ 54,865	\$ 54,865	\$ 54,865	0.00%
Portsmouth Library	\$ -	\$ 445,477	\$ 445,477	\$ 463,296	\$ 476,296	2.81%
Prudence Island School	\$ -	\$ -	\$ 61,583	\$ -	\$ -	0.00%
Portsmouth Historical Society	\$ -	\$ 1,934	\$ 1,934	\$ 1,934	\$ 1,934	0.00%
Portsmouth Senior Center	\$ -	\$ 46,128	\$ 46,128	\$ 50,000	\$ 50,000	0.00%
Prudence Island Vol Fire Dept	\$ -	\$ 42,159	\$ 34,039	\$ 63,892	\$ 73,178	14.53%
Sr Citizens Bus	\$ -	\$ 1,547	\$ 1,200	\$ 1,547	\$ 1,547	0.00%
Substance Abuse Task Force	\$ -	\$ 10,000	\$ 12,967	\$ 10,000	\$ 15,000	50.00%
	\$ -	\$ 602,110	\$ 658,193	\$ 645,534	\$ 672,820	4.23%



Expenditures: School

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	Change
Local Appropriations	\$ 28,203,873	\$ 29,398,093	\$ 30,248,093	\$ 30,248,093	\$ 30,948,093	1.98%
Local Appropriations	\$ -	\$ -	\$ -	\$ -	\$ (100,000)	n/a
State Aid	\$ 5,131,300	\$ 5,072,149	\$ 4,794,137	\$ 4,507,144	\$ 4,238,381	-5.96%
	\$ 33,335,173	\$ 34,470,242	\$ 35,042,230	\$ 34,755,237	\$ 35,086,474	0.95%

The School's request for FY 2015 was \$30,974,047





Expenditure: Debt Service

	Purpose	Issued	Balance 6/30/14	Principal	Interest	Total
School						
RIHEB	School Gym	6/27/2006	\$ 2,100,000	\$ 175,000	\$ 97,125	\$ 272,125
RIHEB	Sprinklers	6/16/2007	\$ 1,000,000	\$ 125,000	\$ 48,275	\$ 173,275
RIHEB	Sprinklers	8/7/2008	\$ 725,000	\$ 75,000	\$ 35,775	\$ 110,775
RIHEB	School Projects	8/28/2013	<u>\$ 1,055,000</u>	<u>\$ 125,000</u>	<u>\$ 32,283</u>	<u>\$ 157,283</u>
			\$ 4,880,000	\$ 500,000	\$ 213,458	\$ 713,458
Town						
GO	Refunding	6/4/2009	\$ 3,400,000	\$ 515,000	\$ 110,163	\$ 625,163
Warrant	School IT	8/12/2009	\$ 35,000	\$ 35,000	\$ 1,435	\$ 36,435
Warrant	Town Improvement	8/12/2009	\$ 26,700	\$ 26,700	\$ 1,095	\$ 27,795
GO	Open Space/Rec	6/15/2010	\$ 1,380,000	\$ 150,000	\$ 25,538	\$ 175,538
GO	Roads/Equip	11/20/2010	\$ 1,100,000	\$ 550,000	\$ 27,500	\$ 577,500
GO	School/Trans Station	6/12/2012	\$ 732,000	\$ 244,000	\$ 12,978	\$ 256,978
GO	Capital & Equip	2/15/2013	\$ 759,000	\$ 53,000	\$ 13,887	\$ 66,887
GO	Refunding	2/15/2013	\$ 764,000	\$ 161,000	\$ 8,698	\$ 169,698
GO	Potential Issue		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>
			\$ 8,196,700	\$ 1,734,700	\$ 451,292	\$ 2,185,992

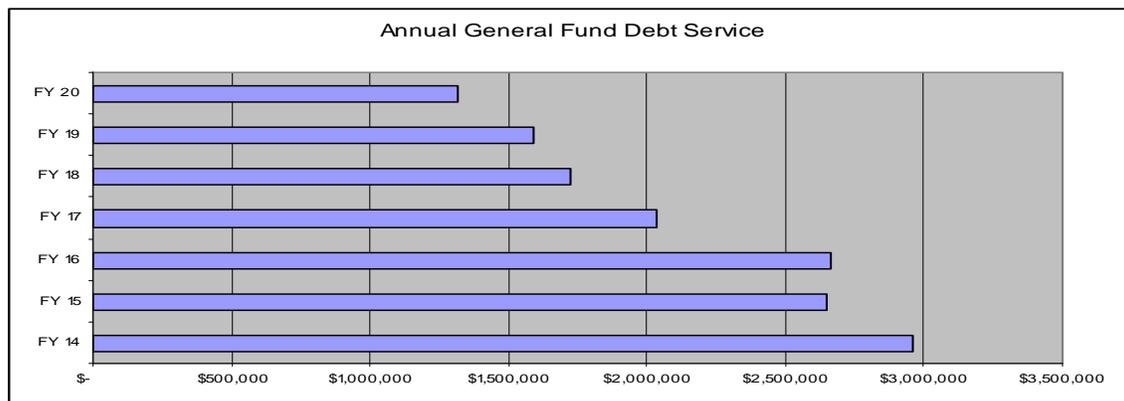
In addition to General Fund Debt the Town has issued debt that is serviced by the Turbine Enterprise Fund. The Town is planning on issuing \$2 million of additional debt to fund a septic replacement program. This program will be administered by the Portsmouth Housing Authority, and will be recorded as a separate enterprise fund.

While not part of this budget, the Town may decide to seek bonding for capital during the fiscal. This budget includes \$250,000 for potential cost and debt service should such a situation arise.

The Town is rated Aa2 by Moody's Investors Services. I copy of the most recent rating statement can be found in Appendix D.

General Fund

	FY 16	FY 17	FY 18	FY 19	FY 20
Debt Service	\$ 2,661,315	\$ 2,034,764	\$ 1,725,876	\$ 1,591,178	\$ 1,316,187



Budget includes funding for potential new debt for capital and infrastructure



Expenditure: Melville

Melville Park/Camp	Actual	Actual	Actual	Budgeted	Adopted	Change
Salaries	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	
Staff	\$ 34,631	\$ 42,345	\$ 39,701	\$ 37,550	\$ 35,000	-6.79%
	\$ 34,631	\$ 42,345	\$ 39,701	\$ 37,550	\$ 35,000	-6.79%
Benefits						
Social Security	\$ 2,649	\$ 3,239	\$ 3,037	\$ 2,873	\$ 2,677	-6.82%
	\$ 2,649	\$ 3,239	\$ 3,037	\$ 2,873	\$ 2,677	-6.82%



Melville Campground is open April 1 to November 1. The campground contains 123 sites, of which 32 have water, electric, and sewer hook ups for RVs, 34 have water and electric for RVs. 22 of the full hook RV hook up sites were rented for the season and 5 electric & water RV sites were rented for the season in the 2013 season. Seasonal renters account for 45% of income. Rates range from \$25/day for tent sites to \$3,782/season for full hook up RV site.

The Campground is managed by an outside vendor. In addition to annual fee, the vendor is provided free usage of residence on the property.

The campground sells various products such as campfire wood, propane and other camping related goods.

Melville Campground	Actual	Actual	Actual	Budgeted	Adopted
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Revenue	\$ 224,767	\$ 216,954	\$ 219,110	\$ 226,000	\$ 230,000
Expenditures	\$ 189,663	\$ 229,407	\$ 196,234	\$ 231,745	\$ 205,179
Excess Revenues	\$ 35,104	\$ (12,453)	\$ 22,876	\$ (5,745)	\$ 24,821

It is recommended that the Town issue an RFQ (request for qualifications) for consultant to review operations and make recommendations on management, capital and services.



Expenditure: Melville (continued)

Operations

Mgr: Contract	\$ 64,502	\$ 64,502	\$ 64,502	\$ 64,502	\$ 64,502	0.00%
Advertising	\$ -	\$ 2,074	\$ 4,568	\$ 4,500	\$ 3,500	-22.22%
Supplies	\$ 7,017	\$ 8,499	\$ 7,301	\$ 8,000	\$ 7,500	-6.25%
Maint: Equip	\$ 2,614	\$ 5,611	\$ 5,065	\$ 5,000	\$ 5,000	0.00%
Maint:Bldgs/Grounds	\$ 12,225	\$ 9,210	\$ 12,264	\$ 12,000	\$ 12,000	0.00%
Maint: Mgr House	\$ 1	\$ -	\$ 224	\$ 2,000	\$ -	-100.00%
Vehicle: Fuel: Diesel	\$ 823	\$ 1,175	\$ 1,470	\$ 1,000	\$ 1,000	0.00%
Vehicle: Fuel: Gas	\$ 1,178	\$ 1,494	\$ 1,378	\$ 1,173	\$ 1,000	-14.75%
Utilities: Water	\$ 4,347	\$ 7,267	\$ 3,541	\$ 8,000	\$ 5,000	-37.50%
Utilities: Electric	\$ 20,772	\$ 20,008	\$ 23,902	\$ 22,000	\$ 22,000	0.00%
Utilities: Telephone	\$ 2,597	\$ 1,833	\$ 1,911	\$ 3,500	\$ 2,000	-42.86%
Utilities: Sewerage	\$ 350	\$ 9,719	\$ 9,555	\$ 7,500	\$ 9,000	20.00%
Utilities: Kerosene	\$ 1,214	\$ 1,645	\$ 1,266	\$ 1,430	\$ 1,500	4.90%
Utilities: Propane	\$ 3,044	\$ 1,965	\$ 1,896	\$ 3,167	\$ 2,000	-36.85%
Equipment	\$ 1,203	\$ 3,028	\$ 4,142	\$ 5,000	\$ 3,500	-30.00%
Site Development	\$ 5,674	\$ 1,890	\$ -	\$ 5,000	\$ 3,500	-30.00%
Park Development	\$ 4,831	\$ -	\$ -	\$ -	\$ -	0.00%
Melville Reserve	\$ 6,600	\$ 13,190	\$ -	\$ -	\$ -	0.00%
Bldg Renovations	\$ -	\$ 12,173	\$ -	\$ 5,000	\$ 5,000	0.00%
Solid Waste	\$ 6,236	\$ 3,635	\$ 3,850	\$ 6,400	\$ 4,000	-37.50%
Pond Analysis	\$ 3,185	\$ -	\$ -	\$ -	\$ -	0.00%
Resale: Ice	\$ 636	\$ 686	\$ 778	\$ 1,200	\$ 850	-29.17%
Resale: Propane	\$ 1,158	\$ 1,556	\$ 1,532	\$ 6,000	\$ 2,000	-66.67%
Resale:Consession	\$ 746	\$ 1,023	\$ -	\$ 1,200	\$ 1,000	-16.67%
Resale: Wood	\$ 1,430	\$ 1,878	\$ 1,036	\$ 3,000	\$ 1,500	-50.00%
MP:Advertsing	\$ -	\$ 77	\$ 47	\$ 350	\$ 200	-42.86%
MP: Printing	\$ -	\$ 101	\$ 251	\$ 200	\$ 250	25.00%
MP: Algae Treatment	\$ -	\$ 3,685	\$ 550	\$ 3,875	\$ 2,500	-35.48%
MP: Costal Systems	\$ -	\$ -	\$ 550	\$ 550	\$ 550	0.00%
MP: Postage	\$ -	\$ -	\$ 7	\$ 100	\$ 50	-50.00%
MP: Main Road/Brush	\$ -	\$ 850	\$ 400	\$ 1,500	\$ 1,000	-33.33%
MP: Pond 9 Dam	\$ -	\$ 1,800	\$ -	\$ 3,000	\$ 2,000	-33.33%
MP: Trail	\$ -	\$ 1,446	\$ 1,443	\$ 1,675	\$ 1,500	-10.45%
MP Pond 8	\$ -	\$ 1,761	\$ 67	\$ 3,500	\$ 2,000	-42.86%
Misc	\$ -	\$ 42	\$ -	\$ -	\$ 100	n/a
	<u>\$ 152,383</u>	<u>\$ 183,823</u>	<u>\$ 153,496</u>	<u>\$ 191,322</u>	<u>\$ 167,502</u>	<u>-12.45%</u>
	\$ 189,663	\$ 229,407	\$ 196,234	\$ 231,745	\$ 205,179	-11.46%



Expenditure: Glen Park

Glen Park is a quiet reminder of the pastoral origins of the Town of Portsmouth. Glen Park is the perfect place for company and organization outings, exhibits, fairs, family picnics and reunions, horse, dog and car shows and sporting groups.

Use by the park of groups of twenty or more must be comprised of at least 50% Portsmouth residents, however this requirement can be waived by the Glen Park Committee.

Glen Park	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	
Bldg & Grounds: Labor	\$ 250	\$ 96	\$ 582	\$ 800	\$ 800	0.00%
Bldg & Grounds: Maint	\$ 2,794	\$ 4,761	\$ 1,654	\$ 3,517	\$ 3,500	-0.48%
Electricity	\$ 817	\$ 882	\$ 1,171	\$ 850	\$ 1,000	17.65%
Water	\$ 178	\$ 207	\$ 179	\$ 200	\$ 200	0.00%
Refuse	\$ 245	\$ 557	\$ 457	\$ 1,000	\$ 1,000	0.00%
Supplies	\$ 64	\$ 148	\$ 122	\$ 100	\$ 150	50.00%
Committee	\$ -	\$ -	\$ 41	\$ 100	\$ 100	0.00%
	\$ 4,348	\$ 6,651	\$ 4,206	\$ 6,567	\$ 6,750	2.79%





Expenditure: Manor House

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	Change
Glen Manor House						
Mgr: Contract Facility	\$ 45,027	\$ 46,378	\$ 47,698	\$ 47,698	\$ 48,500	1.68%
Mgr: Contract Sales	\$ 54,166	\$ 53,528	\$ 51,797	\$ 51,875	\$ 55,625	7.23%
Custodial Service	\$ 16,255	\$ 14,478	\$ 15,756	\$ 16,000	\$ 16,000	0.00%
Maint: Bldg	\$ 16,000	\$ 16,818	\$ 13,239	\$ 12,000	\$ 12,000	0.00%
Maint: Grounds	\$ 8,572	\$ 12,592	\$ 19,236	\$ 10,000	\$ 10,000	0.00%
Supplies	\$ 5,712	\$ 5,494	\$ 5,673	\$ 6,500	\$ 6,500	0.00%
Refuse	\$ 2,289	\$ 1,201	\$ 1,571	\$ 2,000	\$ 2,000	0.00%
Electricity	\$ 6,049	\$ 4,811	\$ 4,591	\$ 6,500	\$ 6,500	0.00%
Propane	\$ 844	\$ 818	\$ 817	\$ 1,022	\$ 1,022	0.00%
Heat Oil	\$ 26,743	\$ 31,667	\$ 16,303	\$ 28,602	\$ 28,602	0.00%
Water	\$ 2,087	\$ 2,061	\$ 2,035	\$ 1,800	\$ 1,800	0.00%
Telephone	\$ 2,206	\$ 2,262	\$ 2,356	\$ 2,400	\$ 2,500	4.17%
Advertising	\$ 17,201	\$ 24,895	\$ 16,213	\$ 15,000	\$ 15,000	0.00%
Printing	\$ 2,677	\$ 3,291	\$ 1,080	\$ 2,000	\$ 2,000	0.00%
Dues	\$ 760	\$ 375	\$ 375	\$ 750	\$ 750	0.00%
Prof Services	\$ 1,248	\$ 2,055	\$ 895	\$ 2,000	\$ 2,000	0.00%
Postage	\$ 446	\$ 449	\$ 597	\$ 500	\$ 500	0.00%
Transfer to CIP	\$ 50,195	\$ 50,195	\$ 56,698	\$ 50,195	\$ 58,393	16.33%
	\$ 258,477	\$ 273,368	\$ 256,930	\$ 256,842	\$ 269,692	5.00%

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015
Revenue	\$ 444,916	\$ 438,155	\$ 427,023	\$ 424,000	\$ 450,000



The Manor House can accommodate functions with up to 200 guests and is open February 1 to December 31 (closed for the month of January)

Residents receive a 50% reduction of the rental fees.

The facility is managed by an outside vendor, who is paid a fixed fee, a commission on revenue, and provided residency at the property.



Expenditures: Sandy Point Beach

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	Change
Sandy Point						
Salaries	\$ 55,990	\$ 60,322	\$ 60,183	\$ 64,350	\$ 64,350	0.00%
Maintenance	<u>\$ 3,736</u>	<u>\$ 1,876</u>	<u>\$ 1,959</u>	<u>\$ 850</u>	<u>\$ 2,000</u>	<u>135.29%</u>
	\$ 59,726	\$ 62,198	\$ 62,142	\$ 65,200	\$ 66,350	1.76%

Sandy Point Beach is a shallow beach located on the Sakonet River. The beach is free for Town residents. Admission for nonresidents is \$7 during the week and \$12 on the weekend. In addition non residents may purchase at the Town Hall a 1 year pass for \$50 and a packet of 4 one day passes for \$25.



Revenues for FY 2013 were \$9,329.

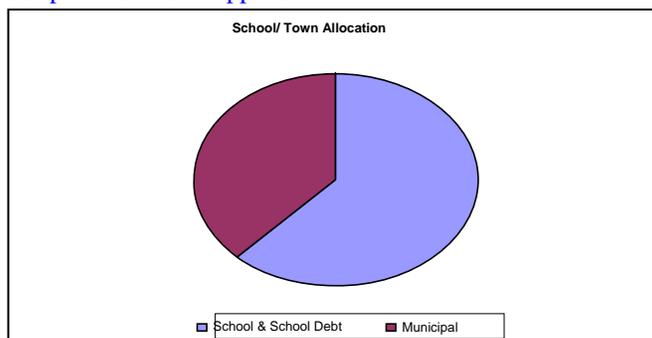
The beach features restrooms, changing rooms, and picnic area. Lifeguards are on duty Memorial Day through Labor Day.



Expenditure: Summary

By Dept	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	change
Town Council	\$ 13,238	\$ 20,578	\$ 37,047	\$ 18,476	\$ 18,566	0.49%
Town Admin	\$ 219,695	\$ 230,606	\$ 232,078	\$ 230,791	\$ 234,432	1.58%
Town Clerk	\$ 358,845	\$ 329,537	\$ 307,944	\$ 331,939	\$ 349,211	5.20%
Canvassing	\$ 162,632	\$ 143,202	\$ 173,518	\$ 141,529	\$ 173,813	22.81%
Planning Board	\$ 30,258	\$ 26,232	\$ 26,011	\$ 27,703	\$ 27,662	-0.15%
Economic Dev	\$ 28,537	\$ 28,302	\$ 28,529	\$ 28,418	\$ 28,500	0.29%
Finance	\$ 2,123,960	\$ 2,347,247	\$ 2,907,630	\$ 2,418,740	\$ 2,348,963	-2.88%
Legal	\$ 166,953	\$ 249,304	\$ 252,679	\$ 193,800	\$ 232,000	19.71%
Tax	\$ 416,494	\$ 346,806	\$ 300,262	\$ 404,361	\$ 402,300	-0.51%
Police	\$ 4,114,335	\$ 4,322,674	\$ 4,456,625	\$ 4,539,264	\$ 5,468,203	20.46%
Harbormaster	\$ -	\$ 60,111	\$ 45,945	\$ 56,133	\$ 56,201	0.12%
Animal Control	\$ -	\$ 75,794	\$ 101,047	\$ 104,760	\$ 108,183	3.27%
PI Special Svc	\$ -	\$ 88,542	\$ 90,005	\$ 87,455	\$ 90,540	3.53%
Fire	\$ 4,424,014	\$ 4,388,043	\$ 4,335,907	\$ 4,221,769	\$ 4,547,800	7.72%
Public Works	\$ 1,909,333	\$ 2,261,347	\$ 2,312,366	\$ 2,331,067	\$ 2,501,503	7.31%
Building Insp	\$ 250,248	\$ 276,007	\$ 197,425	\$ 230,218	\$ 230,116	-0.04%
Planning	\$ 140,947	\$ 86,574	\$ 146,219	\$ 282,083	\$ 279,835	-0.80%
Public Support	\$ -	\$ 602,110	\$ 658,193	\$ 645,534	\$ 672,820	4.23%
	\$ 14,359,489	\$ 15,883,016	\$ 16,609,430	\$ 16,294,040	\$ 17,770,648	9.06%
Melville	\$ 189,663	\$ 229,407	\$ 196,234	\$ 231,746	\$ 205,179	-11.46%
Glen Park	\$ 4,348	\$ 6,651	\$ 4,206	\$ 6,567	\$ 6,750	2.79%
Manor House	\$ 258,477	\$ 273,368	\$ 256,930	\$ 256,842	\$ 269,692	5.00%
Sandy Point Beach	\$ 59,726	\$ 62,198	\$ 62,142	\$ 65,200	\$ 66,350	1.76%
	\$ 512,214	\$ 571,624	\$ 519,512	\$ 560,355	\$ 547,971	-2.21%
Debt Service	\$ 2,886,536	\$ 3,845,763	\$ 2,797,686	\$ 3,203,453	\$ 2,899,450	-9.49%
Transfer to WTG	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000	0.00%
PI Foundation	\$ 57,637	\$ 20,829	\$ 40,000	\$ 40,000	\$ 40,000	0.00%
Fund Bal & Contingency	\$ -	\$ -	\$ 1,500	\$ 455,527	\$ 258,840	n/a
Road Imp	\$ -	\$ -	\$ 500,000	\$ 1,000,000	\$ 1,000,000	0.00%
	\$ 2,944,173	\$ 3,866,592	\$ 3,339,186	\$ 4,973,980	\$ 4,473,290	-10.07%
Total Municipal	\$ 17,815,876	\$ 20,321,232	\$ 20,468,128	\$ 21,828,375	\$ 22,791,909	4.41%
School: Local	\$ 28,203,873	\$ 29,398,093	\$ 30,248,093	\$ 30,248,093	\$ 30,848,093	1.98%
School: State Aid	\$ 5,131,300	\$ 5,072,149	\$ 4,794,137	\$ 4,507,144	\$ 4,238,381	-5.96%
	\$ 33,335,173	\$ 34,470,242	\$ 35,042,230	\$ 34,755,237	\$ 35,086,474	0.95%
Total Budget	\$51,151,049	\$54,791,474	\$55,510,358	\$56,583,612	\$57,878,383	2.29%

** Total Budget does not include either as revenue or expenditure income that goes directly to Portsmouth School District. These amounts are not included as they are funds sent directly to the School District and the Municipality has no access or control of these funds. To see the full School Budget, which includes all sources of revenues and expenditures see Appendix F

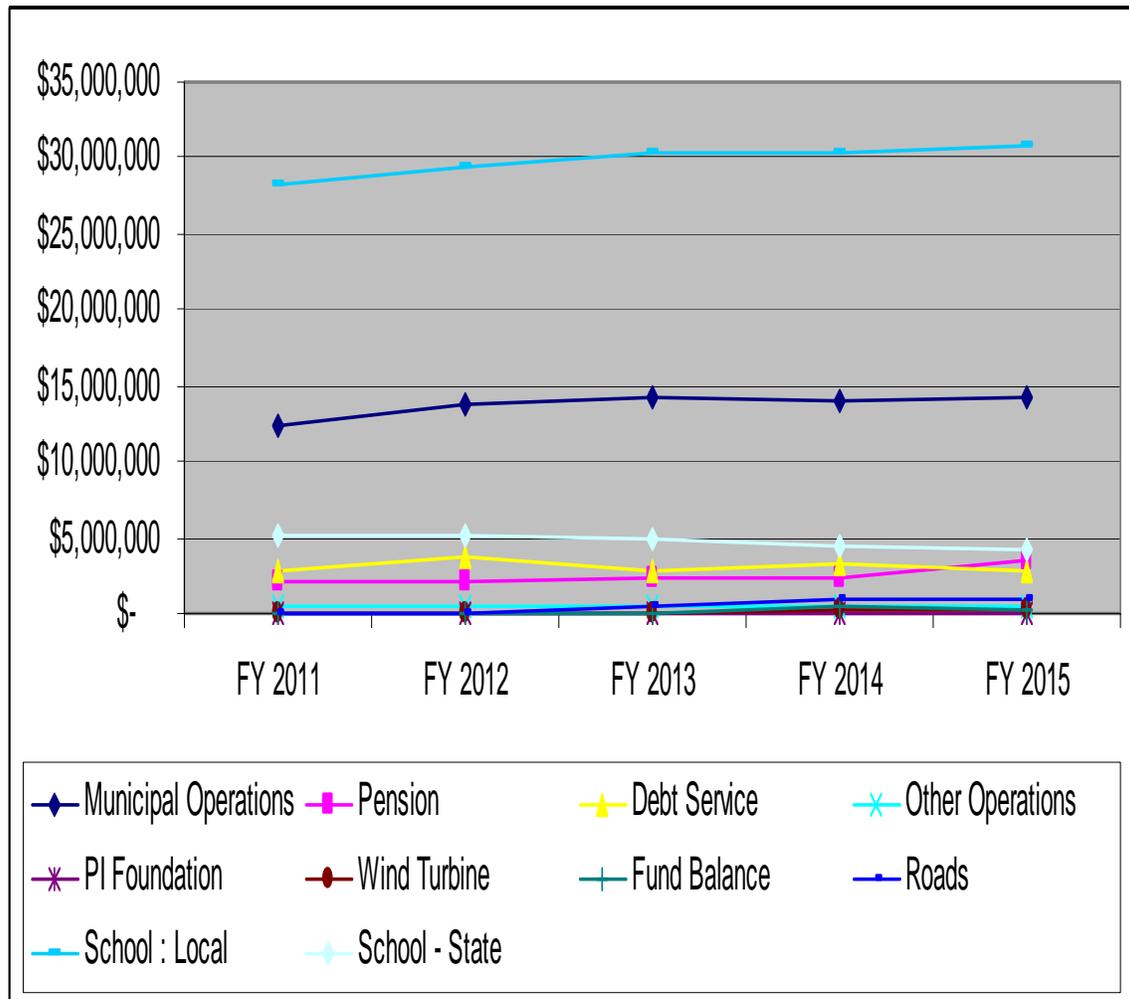




Expenditure: Summary (continued)

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	
Municipal Operations	\$ 12,341,587	\$ 13,688,730	\$ 14,288,257	\$ 13,954,677	\$ 14,192,713	1.71%
Pension	\$ 2,017,902	\$ 2,214,286	\$ 2,321,173	\$ 2,339,363	\$ 3,580,235	53.04%
Debt Service	\$ 2,886,536	\$ 3,845,763	\$ 2,797,686	\$ 3,203,453	\$ 2,899,450	-9.49%
Other Operations	\$ 512,214	\$ 571,624	\$ 519,512	\$ 560,355	\$ 547,971	-2.21%
PI Foundation	\$ 57,637	\$ 20,829	\$ 40,000	\$ 40,000	\$ 40,000	0.00%
Wind Turbine	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000	0.00%
Fund Balance	\$ -	\$ -	\$ 1,500	\$ 455,527	\$ 256,540	-43.68%
Roads	\$ -	\$ -	\$ 500,000	\$ 1,000,000	\$ 1,000,000	0.00%
School	<u>\$ 33,335,173</u>	<u>\$ 34,470,242</u>	<u>\$ 35,042,230</u>	<u>\$ 34,755,237</u>	<u>\$ 35,086,474</u>	<u>0.95%</u>
	\$ 51,151,049	\$ 54,811,474	\$ 55,510,358	\$ 56,583,612	\$ 57,878,383	2.29%

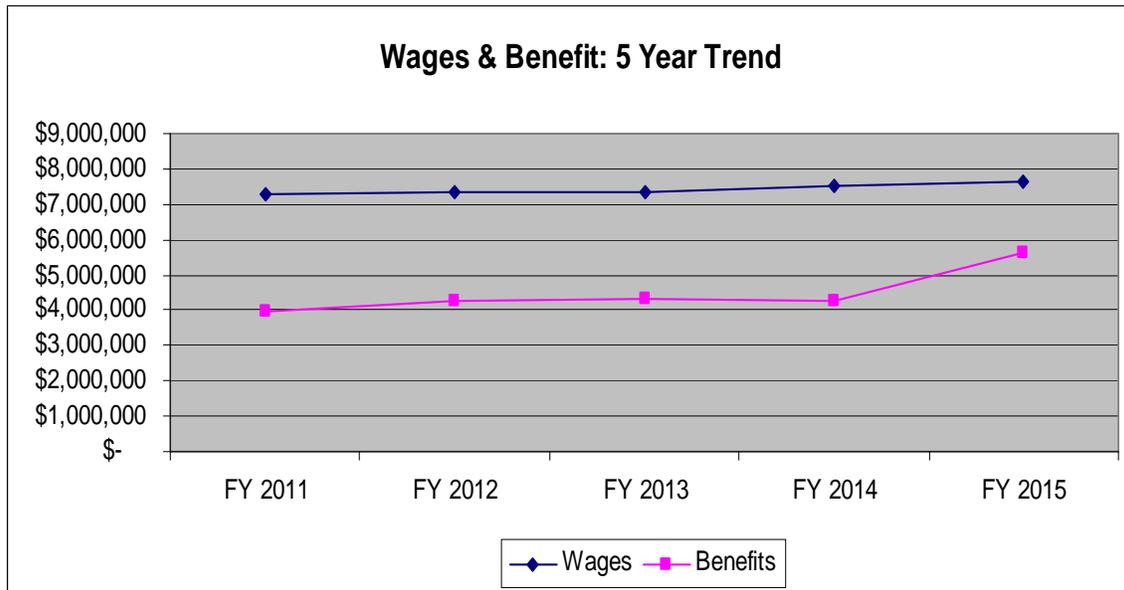
5 Year Trend: Expenditures





Expenditure: Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Adopted FY 2015	Change
Wages	\$ 5,513,774	\$ 5,512,708	\$ 5,651,334	\$ 6,011,185	\$ 6,334,046	5.37%
Longevity	\$ 380,739	\$ 414,209	\$ 385,237	\$ 372,853	\$ 359,489	-3.58%
Overtime	\$ 1,095,618	\$ 1,095,915	\$ 1,036,062	\$ 729,306	\$ 587,890	-19.39%
Other	\$ 300,416	\$ 291,465	\$ 293,633	\$ 432,618	\$ 451,880	4.45%
	\$ 7,290,547	\$ 7,314,297	\$ 7,366,266	\$ 7,545,962	\$ 7,733,305	2.48%
Payroll Taxes	\$ 547,995	\$ 551,848	\$ 551,150	\$ 565,596	\$ 595,966	5.37%
Health (net)	\$ 1,392,658	\$ 1,517,348	\$ 1,476,456	\$ 1,353,547	\$ 1,486,670	9.84%
Pension	\$ 2,017,902	\$ 2,214,286	\$ 2,321,173	\$ 2,339,363	\$ 3,580,235	53.04%
	\$ 3,958,555	\$ 4,283,482	\$ 4,348,779	\$ 4,258,506	\$ 5,662,871	32.98%





Department Unmet Needs

Mindful of the impact that any increase in taxes has on the Citizens of Portsmouth, decisions regarding valid and needed department requests where made. The Town Council and Public should be aware of these needs.

Departments will discuss unmet needs at the budget hearing meetings.



Enterprise Funds

Transfer Station	Actual	Actual	Actual	Budget	Adopted
	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015
Revenue					
Transfer Station Fees	548,764	514,588	526,311	531,932	530,000
Recycling Credit	-	-	-	42,217	45,000
Other	<u>69,450</u>	<u>67,886</u>	<u>28,189</u>	<u>6,501</u>	<u>6,500</u>
Total	618,214	582,474	554,500	580,650	581,500
Expenditure					
Solid Waste Disposal	535,739	424,127	446,756	409,714	410,000
Recycling	32,115	31,530	13,735	35,256	35,250
Recycling Programs	-	-	-	42,217	45,000
Utilities	8,645	6,801	6,619	8,645	7,000
Debt Service	-	39,612	36,516	35,989	34,849
Repairs & Maintenance	16,335	10,580	115	9,568	9,000
Security	43,704	38,041	32,294	31,845	33,000
Miscellaneous	<u>2,916</u>	<u>6,872</u>	<u>2,138</u>	<u>7,416</u>	<u>7,401</u>
Total	639,454	557,563	538,173	580,650	581,500
Wind Turbine					
	Actual	Actual	Actual	Budget	Adopted
	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015
Revenue					
Sales	212,914	110,000	55,120	-	-
Transfer from Gen Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>275,000</u>	<u>275,000</u>
	212,914	110,000	55,120	275,000	275,000
Expenditure					
Operations	70,172	48,410	67,270	50,809	53,330
Insurance	2,144	2,144	-	-	-
Debt Service	<u>31,838</u>	<u>29,686</u>	<u>231,808</u>	<u>224,191</u>	<u>221,670</u>
	104,154	80,240	299,078	275,000	275,000



Other Funds

The Town of Portsmouth maintains other non general fund accounts, which are restricted for specific uses. One of the projects for the Finance Department in FY 2015 will be to review and analyze these accounts and issue a report through the Town Administrator on available funds and recommendation to close inactive accounts and transfer funds back to the general operating fund.

Included in these accounts are Impact Fees, FEMA reimbursements, AIPC West Side Project, Explorer Program, Fire Alarm Maintenance, Fire Plan Review, Historic Records, Joan Haskins Memorial, Fed Equitable Sharing/Drug Seizure, Melville Rec Committee, NARC Forfeiture, Prescott Point, Substance Abuse, Tech Upgrades, Glen Farm Stables, Fire Smoke Detector Inspection, EMA Meds Plan, Meds Pods, Low Income Spay/Neuter, Shelter Spay/Neuter, RI Trust Safety Grant, Friends of Glen Park, Conservation Commission Grant, & Prior Year Warrants.



Appendix A: Available Tax Exemptions

Senior Citizens Exemption: \$15,800 off assessed value for owned and occupied real estate of residents age 65 and older.

Senior Citizens Variable Exemption: Exemption based on annual income for owned and occupied real estate of residents age 65 and older.

Poverty & Infirmity Exemption: Exemption based on annual income for owned and occupied real estate of residents age 65 and older that has been a resident of Town for three (3) years.

Totally Disabled Exemption, not service related: Exemption of \$10,150 for legal resident of town that is 100% disabled as determined by Social Security Administration.

Blind Exemption: \$34,850 off assessed value for legal resident with permanent impairment in both eyes of 20/200 or less.

Town Farm Exemption: 2 acres+ which is actively devoted to agricultural or horticulture use. Exemption is \$1,500 per acre tillable, \$1,000 per acre pasture, \$1,000 per acre waste/wet land.

Farm Exemption: 5 acres+ which is actively devoted to agricultural, or horticulture, used in the production of plants and animals with \$2,500 in gross income in one of the last two years. \$1,995 per acre for ornamental crops, \$650 per acre for vegetables & orchards, and \$300 per acre for dairy & livestock.

Forest Exemption: 10+ acres bearing a dense growth of trees actively managed in accordance with the provisions of a written forest stewardship plan. \$115 per acre.



Appendix A: Available Tax Exemptions (continued)

Open Space Exemption: 10+ acres of undeveloped land where it serves to enhance agricultural values, or land in its natural state that conserves forest, enhances wildlife habitat, or protects ecosystem health. 30% of assessment where soil has slight limitations, 20% where soil has moderate limitations and 10% where soil has severe limitations.

Veteran's (Widow of) Exemption: \$15,800 for real estate and \$1,400 for motor vehicle.

Totally Disabled Service Connected Exemption: \$21,000 for Real Estate and \$2,800 for motor vehicle

Specially Adapted Housing Exemption: Homestead totally exempt for 100% service related disability with homestead that has been acquired or modified with assistance of special adaptive house grant from the VA.

POW Exemption: \$15,000 exemption for resident with VA records stating applicant was a POW.

Gold Star Exemption: \$7,900 exemption for resident parents of child killed in the line of duty.

Enterprise Zone Exemption: Obtained at or prior to receiving a building permit for improvements located in the Town's Enterprise Zone. Exemption is 100% in year 1, 80% in year 2, 60% in year 3, 40% in year 4, 20% in year 5, and 0% in year 6 and beyond.

Motor Vehicle Exemption: \$500 State Exemption and \$2,500 Town Exemption.

Vehicles adapted for Persons who are Disable Exemption: Exemption of 50% of vehicle value.



Appendix B: Rhode Island Tax Rates

FY 2014 Rhode Island Tax Rates by Class of Property Assessment Date December 31, 2012 Tax Roll Year 2013

MUNICIPALITY	NOTES	RRE	COMM	PP	MV
BARRINGTON		\$18.20	\$18.20	\$18.20	\$42.00
BRISTOL		12.80	12.80	12.80	17.35
BURRILLVILLE	2	18.58	18.58	18.58	40.00
CENTRAL FALLS	2, 7, 8	25.72	37.06	73.11	48.65
CHARLESTOWN		9.46	9.46	9.46	13.08
COVENTRY	7	18.66	22.49	18.66	18.75
CRANSTON		22.84	34.26	34.26	42.44
CUMBERLAND	1	15.78	15.78	28.86	19.87
EAST GREENWICH	10	22.90	22.90	22.90	22.88
EAST PROVIDENCE	1, 2, 8	22.78	25.21	56.25	37.10
EXETER		14.72	14.72	14.72	32.59
FOSTER		20.40	20.40	28.03	36.95
GLOCESTER		21.24	24.14	42.29	24.37
HOPKINTON		19.77	19.77	19.77	21.18
JAMESTOWN		8.75	8.75	8.75	14.42
JOHNSTON	2, 8	28.75	28.75	59.22	41.46
LINCOLN	2, 8	23.49	26.85	36.89	30.66
LITTLE COMPTON		5.38	5.38	10.76	13.90
MIDDLETOWN	7	15.71	20.87	15.71	16.05
NARRAGANSETT		9.80	14.68	14.68	16.46
NEW SHOREHAM	2, 5	5.21	5.21	5.21	9.75
NEWPORT		11.71	16.23	16.23	23.45
NORTH KINGSTOWN		18.80	18.80	18.80	22.04
NORTH PROVIDENCE	8	24.29	31.03	69.41	41.95
NORTH SMITHFIELD		15.86	17.57	42.75	37.62
PAWTUCKET		23.06	30.88	52.09	53.30
PORTSMOUTH	6, 7	14.53	14.53	14.53	22.50
PROVIDENCE	2, 8, 9	19.25	36.75	55.80	60.00
RICHMOND	6	19.76	19.76	19.76	22.64
SCITUATE	2, 5, 6, 7	37.37	43.20	39.75	30.20
SMITHFIELD		17.52	17.52	61.06	39.00
SOUTH KINGSTOWN	2, 7	15.47	15.47	15.47	18.71
TIVERTON		19.37	19.37	19.37	19.14
WARREN		18.67	18.67	18.67	26.00
WARWICK		19.79	29.68	39.58	34.60
WEST GREENWICH	3, 8	22.55	22.55	33.85	19.02
WEST WARWICK	2, 4, 7	24.67	See Note 4	39.00	28.47
WESTERLY		10.53	10.53	10.53	29.67
WOONSOCKET	8	34.56	39.81	46.58	46.58

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) Rates support fiscal year 2013 for East Providence.
- 2) Municipality had a revaluation or statistical update effective 12/31/12.
- 3) Vacant land taxed at \$16.07 per thousand of assessed value.
- 4) Real Property taxed at four different rates: \$35.26 (apartments 6+ units); \$29.98 (combination, commercial I, commercial II, industrial, commercial condo, comm./ind. vacant land, comm. buildings on leased land, utilities and rails, other vacant land); \$35.42 (two to five family); \$24.67 (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) New Shoreham & Scituate's Real Property is assessed at 80% & 50% of Fair Market Value, respectively, at the time of revaluation/update. Real Property in all other municipalities is assessed at 100%.
- 6) Motor vehicles in Portsmouth, Richmond & Scituate are assessed at 70%, 80%, & 95% of the values prescribed by the Rhode Island Vehicle Value Commission, respectively. Motor Vehicles assessed at 100% in all other municipalities.
- 7) Rates rounded to two decimals
- 8) Denotes homestead exemption available
- 9) Providence's homestead exemption eliminated effective FY 2014. Tax classification utilized in its place with owner occupied residential property taxed at \$19.25 and non-owner occupied residential property taxed at \$33.75.
- 10) Tax rates reflective of merger of fire district and municipality effective FY 2014.



Appendix C: Town Fees

BUILDING INSPECTION DEPARTMENT FEES:

BUILDING PERMIT FEES:

Second Plan review fee			\$65
\$1	to	\$150	\$48
\$150	to	\$499	\$52
\$500	to	\$999	\$56
\$1,000	to	\$1499	\$60
\$1,500	to	\$1,999	\$64
\$2,000	to	\$2,499	\$68
\$2,500	to	\$4,999	\$78
\$5,000	to	\$9,499	\$105
\$9,500	to	\$19,999	\$150
\$20,000	to	\$34,999	\$225
\$35,000	to	\$49,999	\$350
\$50,000	to	\$74,999	\$400
\$75,000	to	\$100,000	\$455
Over		\$100,000	\$455 + \$5/K

Note: If the Building Official determines that an applicant has set an abnormally low value of the estimated cost of construction, the Building Official shall use the following formula:

New construction \$140 square foot Second floor additions \$90 square foot

ELECTRICAL PERMIT FEES:

Initial Fee	\$25
Outlet includes, lights, switches, receptacles, furnaces, and all other wire terminations	\$1 per outlet
Swimming Pools	\$15
Audio/Security/Fire Alarm	\$15
New service	\$25
Revamp service	\$25
Temporary service	\$25
Commercial	3% of labor

PLUMBING FEES:

Initial Fee	\$25
All fixtures	\$10 per fixture
Commercial	3% of labor

MECHANICAL PERMIT FEES:

Initial Fee	\$25
Gas, Oil Piping, Tanks, Chimney Liners	\$20
Add zone of heat	
Boilers and furnaces	\$65
Replacement	\$40
Central air conditioning	\$60
Wood Stoves/Gas Fireplace	\$25
Commercial	3% of labor
*Reinspection fee	\$25

\$1 per \$1,000 on all permits for ADA fee.

LATE FEE FOR ALL PERMITS 50% OF COST, MINIMUM CHARGE \$300

Curb cut permits for new dwellings on a Town Road	\$100
New construction on lot created after 12-31-2002	\$3,190 per bedroom
Growth Management Ordinance 2003-03-25	\$3,190 per bedroom addition
Full file copy	15¢ per copy

Adopted June 24, 2013



Appendix C: Town Fees (continued)

PORTSMOUTH (ZONING) BOARD OF REVIEW:

Single-Family Dwelling & Duplex	\$150 (includes recording fee)
Commercial	\$225 plus \$100 per 1,000 sq. ft. floor space
Multi-Family, Nursing Home	\$225 plus \$100 per unit
Hotel & Motel	\$225 plus \$150 per unit
Appeals	\$150 (includes recording fee)
Zoning Certificate	\$100
Adopted December 11, 2006	

FINANCE & PERSONNEL DEPARTMENT FEES:

Non-sufficient funds fee on checks	\$25
Note: Portsmouth does not charge fees for public safety employment applications. It is one of the few RI communities that does not. Other communities towns charge from \$10 to \$75.	

TAX ASSESSOR/COLLECTOR OFFICE FEES:

ASSESSOR'S OFFICE:

Field Cards	\$1 per page
Portion of Assessor's Map	\$1
Large Map (18" x 24")	\$4
Large Map (24" x 36")	\$6

COLLECTOR'S OFFICE:

Credit Card Fee	3%
Copies (other than for homeowner)	15¢ per page
Municipal Lien Certificates	\$25 per lot



Appendix C: Town Fees (continued)

FIRE DEPARTMENT FEES:

RESIDENTIAL PLAN REVIEW:

Single Family Home	\$75
Two-Family Home	\$125
Three-Family Home	\$175

COMMERCIAL PLAN REVIEW:

Cost of Construction

\$500 or less	\$25
\$500 to \$1,000	\$35
\$1,000 to \$2,000	\$45
\$2,000 to \$500,000	\$45 plus \$6 per \$1,000 or fraction thereof over \$2,000
Over \$500,000	\$3,033 plus \$4 per \$1,000 or fraction thereof over \$500,000
Smoke / CO Inspections	
Inspection	\$30
Re-Inspection (if needed)	\$30
Tent Inspections	\$30
Fire Alarm Radio Box Fees (billed annually)	\$100

POLICE DEPARTMENT:

Reports	15¢ per page
Hunting permits	\$10 each
Pistol permits	\$40 each
Fingerprints	\$40 for Live Scan \$20 for Supplied Card
Alarm fees	\$20 and \$10
V.I.N. check	\$15

HARBORMASTER:

MOORING FEES:

Resident mooring	no fees
Nonresident mooring	\$9 per ft (20' min.)
Commercial mooring	\$250 ea.
Guest mooring	\$50 ea.
Late registration fee	\$100



Appendix C: Town Fees (continued)

TOWN CLERK FEES:

ANNUAL LICENSING:

Liquor

Class A	\$1,000
Class BV	\$1,700
Class BL	\$1,500
Class BH	\$500
Class BT	\$1,200
Class D	\$400
Class J	\$1,700

Victualler

\$50

Peddler

\$50 each vehicle

Holiday License

\$50

Sunday Sales

\$50

Amusement Games (fees shared with State)

Application Fee

\$50

Per Game:

\$75

MISCELLANEOUS FEES:

Private Detective

\$150

Entertainment License

\$100 per event

Dog Licensing (collected here, fees go to Animal Control)

Per dog

\$8

Late fee

\$20

Non-Resident Sandy Pt Beach Stickers (fees go to Beach account)

Sandy Point Beach Season's Pass

\$50

Four Day Pass Booklet

\$25

Trade Name Registration

\$10

Tent License (fees to Fire Dept.)

\$30 ea

Re-inspection

\$60

Copy Fees

Regular copy

15¢

Land Evidence copy

\$1.50 (Per state law)

Probate copy

\$1.50 (Per state law)

Recorded Plan copy

\$4 (done by Assessor)

Certification of copy

\$3 (Per state law)

PROBATE COURT FEES:

Filing Fee: 1% of the personal estate with a minimum of \$30 and a maximum of \$1500, plus \$4 (to go to historical preservation - \$1 to town; \$3 to state)



Appendix C: Town Fees (continued)

RECORDING FEES:

REAL ESTATE:

Warranty deed	\$80
Quitclaim deed	\$80
Deed of executor, administrator, trustee, conservator, receiver, or commissioner	\$80
Mortgage	\$60
Partial release of mortgage	\$45
Assignment of mortgage	\$45
Foreclosure deed under power of sale with affidavit	\$80
Lease	\$60
General assignment	\$45
Discharge of mortgage	\$45
Discharge of attachment or execution	\$45
Any other instrument not otherwise expressly provided for by statute	\$45
Lien – Federal tax	\$7.25
Lien – Federal tax, discharge of	\$7.25
Maps, plats, surveys, drawings (not attached to or a part of another recordable instrument)	\$45
Bill of sale	\$45
Power of attorney	\$45
Lis pendens	\$80
Writ of attachment or execution affecting title to real estate	\$10
Writ of attachment or lien affecting title to mobile and manufactured homes	\$2
Notice of intention under the mechanics' lien law	\$8
Account under mechanics' lien law	\$10
Each additional page or fraction over	\$1

The recording fee for lis pendens and/or bail property liens recorded by bail bondsmen and the recording fee to discharge lis pendens and/or bail property liens recorded by bail bondsmen shall be ten dollars (\$10).

SPECIFIC DOCUMENTS: (fees cover cost of printing)

Zoning Ordinance	\$16
Subdivision Rules & Regs	\$12
Comprehensive Plan	\$20
Recreation, Conservation And Open Space Plan	\$5.50
Town Code	\$65

VITAL RECORDS: (fees shared with State)

Birth, Marriage or Death Certificate	\$20
Additional certificate of same	\$15 ea. (Per state law)
Marriage License	\$24 (Per state law)

Hunting & Fishing (fees shared with State) - Only \$1 per license and \$.50 per duck or trout stamp is retained by Town.



Appendix C: Town Fees (continued)

PLANNING BOARD FEES:

Pre-Application/Concept Review/Informational Meeting/ Development Plan Review	\$125
<u>Administrative Subdivision</u>	\$100/Application
Residential Subdivision	
A. Master Plan Review	\$100/building lot or dwelling unit*
B. Preliminary Plan Review	\$100/building lot or dwelling unit*
C. Final Plan Review	\$100/building lot or dwelling unit*

*not to exceed \$2000, greater of the two

Planned Unit Development (PUD)

A. Residential Component (single or multi-family)	
1. Master Plan Review	\$100/unit (1 to 50 units) \$6,000 (51 to 250 units) \$7,000 (251 to 1000 units) \$8,000 (over 1000 units)
2. Preliminary Plan Review	\$100/unit (1 to 50 units) \$6,000 (51 to 250 units) \$7,000 (251 to 1000 units) \$8,000 (over 1000 units)
3. Final Plan Review	\$100/unit (not to exceed \$2,000)
B. Commercial Component	
1. Master Plan Review	\$35/1,000 sq ft of floor space
2. Preliminary Plan Review	\$35/1,000 sq ft of floor space
3. Final Plan Review	\$35/1,000 sq ft of floor space (not to exceed \$500)
C. Hotel/Motel Component	
1. Master Plan Review	\$50/unit
2. Preliminary Plan Review	\$50/unit
3. Final Plan Review	\$50/unit (not to exceed \$500)

Workshops/Special meetings requested
by Petitioner \$75/hr with 2hr minimum

Notice and Advertising Costs: \$200
Petitioner responsible for all costs for mailing of notices to abutters. Newspaper advertising placed by
Planning Board, but paid for by Petitioner. Add \$200 to application fee for Newspaper ad.

Inspection Fees 2% of performance bond or 2% of total estimated cost of all required improvements. All
inspection fees shall be paid in full before construction begins on any improvements requiring inspection.

Application fee for waiver or modification of
approved subdivision or land development project \$150.00

Reinstatement/Extensions - Applications for extension of approvals or deadlines established by the
Portsmouth Land Development and Subdivision Regulations shall pay a reinstatement/extension fee equal
to the administrative filing fee for the review stage of approval that expired.



Appendix C: Town Fees (continued)

GLEN MANOR HOUSE:

NON-RESIDENT RATES:

May through October

Non-refundable deposit (M-Thu)	\$1,000
Monday to Thursday	\$3,500
Non-refundable deposit (weekends)	\$2,000
Friday	\$5,500
Saturday	\$8,500
Sunday	\$6,000
Damage deposit (refundable)	\$500
Ceremony at the Manor (an additional hour and a rehearsal)	\$1,000
Ceremony and stay within the 5-hour time allowance	\$500

November through April

Non-refundable deposit (M-Thu)	\$1,000
Monday to Thursday	\$2,500
Non-refundable deposit (weekends)	\$1,000
Friday	\$3,250
Saturday	\$4,500
Sunday	\$3,750

RESIDENT RATES:

May through October

Non-refundable deposit (M-Thu)	\$500
Monday to Thursday	\$1,750
Non-refundable deposit (Weekends)	\$1,000
Friday	\$2,750
Saturday	\$4,250
Sunday	\$3,000
Damage deposit (refundable)	\$500
Ceremony at the Manor (an additional hour and a rehearsal)	\$500
Ceremony and stay within the 5-hour time allowance	\$0

November through April

Non-refundable deposit (M-Thu)	\$500
Monday to Thursday	\$1,250
Non-refundable deposit (weekends)	\$1,000
Friday	\$1,625
Saturday	\$2,250
Sunday	\$1,875



Appendix C: Town Fees (continued)

MELVILLE CAMPGROUND:

OPEN APRIL 1 – OCTOBER 31 - SITE RATES:

Seasonal Rate for Full Hook up	\$3,782
Monthly Rate for Full Hook up	\$782
Daily Rate	\$60
Holiday/Special Events	\$70
Seasonal Rate for Water & Electric	\$3,219
Monthly Rate for Water & Electric	\$625
Daily Rate	\$55
Holiday/Special Events	\$65
Tent Sites	\$25
Holiday Tent Sites	\$35
On Site or Dead Storage Per Month	\$60
On Site Storage for Full Seasonal for an Additional Fee	
Short Term Storage {Per Day}	\$10

Rates based on a family of 2 Adults and 2 Children under the age of 16. All visitors must pay a visitors fee. Maximum 4 Adults per site with an additional fee.

OVERNIGHT GUEST

Adults	\$10
Children	\$5

DAY VISITORS

Adults	\$5
Children	\$3

Air Conditioners per day	\$3
Waste Station	\$10
Filling of Holding Tank	\$10

APPROVED BY THE PORTSMOUTH TOWN COUNCIL

Other Charges:

Firewood	\$5
Ice Cube	\$2
Ice Block	\$2.50
Kindling	\$6



Appendix C: Town Fees (continued)

GLEN FARM SPECIAL EVENTS FIELD:

No ticket sales – limited use per day*	\$50
No ticket sales – full facility per day	\$850
Up to 300 ticket sales per day	\$850
300 – 1,500 ticket sales per day	\$1,250
1,500 – 3,000 ticket sales per day	\$2,500
3,000 – 5,000 ticket sales per day	\$4,000
Ancillary use per day	\$850

*Limited use – duration of event/activity less than four (4) hours using not more than one (1) predesignated area.

GLEN PARK:

	Cleaning/Damage Deposit	Fee
Up to 50	\$100	\$75
Up to 75	\$150	\$100
Up to 100	\$200	\$200
Up to 150	\$200	\$300
Up to 200	\$200	\$350
Up to 250	\$250	\$400
Up to 300	\$250	\$500
Up to 400	\$300	\$600
Up to 500	\$300	\$700
Up to 600	\$350	\$800
Up to 700	\$350	\$900
Over 700	\$100 for every 100 over 700	
Processing charge if event is cancelled may be withheld		15%

Six event categories with different fee schedules:

- A. Community group events (e.g., Girl Scouts) for which no fee is required.
- B. Private picnics/reunions, fairs, shows, etc. – See fee schedule.
- C. Company events (\$150 minimum fee)
- D. Sport clinics other than non-profit, weddings, receptions (\$150)
- E. Rated horse shows – fee is \$1,000 per show with a \$300 cleaning/damage deposit.
- F. Horse event, not rated, \$150 minimum.

SANDY POINT BEACH:

Non resident - Weekday Daily Beach Rate	\$7
Non resident - Weekend & Holiday Daily Beach Rate	\$12
Non resident - Season Pass	\$50
Non-resident - Special Function or Event Fee	\$100



Appendix D: Town Bond Rating

MOODY'S INVESTORS SERVICE

New Issue: MOODY'S ASSIGNS Aa2 RATING TO TOWN OF PORTSMOUTH'S (RI) \$2.76 MILLION GENERAL OBLIGATION BONDS

Global Credit Research - 03 Nov 2010

AFFIRMS Aa2 ON \$16.4 MILLION IN OUTSTANDING G.O. DEBT

Municipality
RI

Moody's Rating ISSUE	RATING
General Obligation Bonds	Aa2
Sale Amount \$2,765,000	
Expected Sale Date 11/04/10	
Rating Description General Obligation	

Opinion

NEW YORK, Nov 3, 2010 – Moody's Investors Service has assigned a Aa2 rating to the Town of Portsmouth's (RI) \$2.76 million General Obligation Bonds. Concurrently, Moody's has affirmed the Aa2 rating on the town's \$16.4 million in outstanding parity debt. The bonds are general obligations of the town, secured by an unlimited tax pledge, and will provide funding for various municipal improvements as well as \$750,000 to finance the planning for a decentralized wastewater management system.

RATINGS RATIONALE

The Aa2 rating reflects the town's satisfactory financial position, stable tax base with above average wealth characteristics and currently low debt position.

SATISFACTORY FINANCIAL POSITION

The town's financial positions remains satisfactory however we anticipate the town's reserve position to remain below-average given ongoing expenditure demands and slow revenue growth. The town's unreserved fund balance levels (town and school funds combined) has increased to \$2.9 million (5.4% of revenues) at the end of fiscal 2009 from a low of \$914,000 (1.8% of revenues) in 2007, however remains below the town's fiscal 2003 high of \$3.8 million (11% of revenues). The reduction in reserves between fiscal years 2005 through 2007 was primarily driven by expenditure pressures due to overspending by the school department. As a result, the town's reserve position remains below its formal fund balance policy which requires a minimum unreserved fund balance of 8% of its expenditures. While the town remains committed to increasing reserves to regain compliance with its policy, the probability of meaningful progress toward the 8% level over the near term is low, given current budget pressures.

Fiscal 2009 operations ended with a modest operating deficit (town and school funds combined) of \$208,000 (or 0.3% of expenditures). The town was unable to augment fund balance as planned, due primarily to a mid-year \$253,000 state aid reduction, lower-than-budgeted building permit income, and a larger-than-anticipated transfer out of the General Fund for trash disposal expenses. The fiscal 2010 budget was balanced with a 4.75% levy increase, the full amount allowable under Rhode Island's tax levy cap, and without the use of reserves. Unaudited results indicate both the General Fund and School Unrestricted Fund ending with operating surpluses in excess of \$200,000. Positive results were driven by expenditure savings from a hiring freeze and other discretionary expenditure reductions.

The adopted fiscal 2011 budget represents a 2.58% increase over the prior year and is balanced, in part, with a 4.5% levy increase, without the use of reserves, and incorporates a \$1.23 million revenue loss from elimination of a state provided motor vehicle excise tax reimbursement. The town is highly reliant on property taxes, which accounted



Appendix D: Town Bond Rating (continued)

for 76% of operating revenues in fiscal 2009 and were collected at a strong rate of 99%. Looking ahead, the town's ability to maintain a stable financial position and demonstrate progress toward regaining compliance with its formal fund balance policy will be important factors in future rating reviews.

As of July 2009, the town's pension plan was 62% funded, down from 64% the prior year. The town continues to fully fund its \$2.3 million annually required pension contribution (ARC). The town's combined town and school unfunded other post employment benefits (OPEB) liability totaled \$17.5 million, with an associated ARC of \$2 million to achieve full funding over a 30-year period. The town contributed 36% of the total ARC in fiscal 2009.

SIZABLE RESIDENTIAL TAX BASE WITH ABOVE-AVERAGE WEALTH

Moody's anticipates that Portsmouth's \$3.8 billion tax base will remain relatively stable, with assessed value declines likely during the next revaluation, reflecting the weak economic conditions over last several years. The town is primarily residential (85% of assessed value), located 20 miles southeast of Providence (G.O. rated A1) and 10 miles north of Newport (G.O. rated Aa2), on Aquidneck Island. Revaluations in fiscal 2002 and 2005 boosted the assessed and market values significantly, by 41% and 64%, respectively. These gains reflected significant market value appreciation, along with ongoing new development during that timeframe. However, growth has slowed, evidenced by the latest revaluation results in 2008, which indicated a modest 3.7% increase in the assessed values. The town is preparing for its three-year revaluation and is anticipating an overall value reduction between 10% and 15%, affecting fiscal 2012. Fiscal 2011 assessed values grew by 3.4%, as the full value of a recently completed \$150 million residential tower is incorporated onto the tax rolls. The owner of the tower, the town's largest taxpayer, representing 3.7% of the total assessed value, is appealing their current value, presenting the possibility of a budgetary impact in fiscal 2011 or fiscal 2012. The town's ability to effectively manage the fiscal impact of an adverse appeal decision will be a factor in future rating reviews.

The town has strong wealth levels that comfortably exceed state medians, and full value per capita is well above the state median, at \$226,490, reflecting the presence of high-end waterfront properties.

CURRENTLY MANAGEABLE DEBT POSITION; IMPLEMENTATION OF WASTEWATER TREATMENT PLAN EXPECTED TO INCREASE DEBT BURDEN

Portsmouth's debt position is currently manageable representing a low 0.5% of net direct debt burden. Further, following this issue, the town will maintain a healthy amortization of principal (85% retired within 10 years). Debt service remains modest and represented a low 5.8% of fiscal 2009 expenditures, below the 8.6% national median for similarly rated municipalities. The town does not have any variable rate debt or derivative agreements outstanding.

The town's debt position is expected to increase over the next several years as the town undertakes efforts to mitigate the discharge of sewerage from storm water drainage pipes in its Island Park and Portsmouth Park neighborhoods into the Sakonnet River and other local waterways. The Rhode Island Department of Environmental Management assessed a penalty of \$186,019 on the town citing Portsmouth's inaction in completing a facilities plan and constructing a wastewater treatment system. The cost of a wastewater treatment system is estimated between \$45 million and \$60 million. The town is appealing the penalty and exploring an alternative course of action which calls the development of a less costly (\$5 to \$10 million) decentralized treatment solution. At this point, it is unclear if the town's alternative plan will be considered a viable substitute for sewers by the Department of Environment Management. It has also yet to be determined how the town would fund the cost of either approach, although officials have indicated that assessments and/or rates would play a significant role in financing the needed improvements. We will continue to monitor the situation and incorporate the impact of the final course of action into future rating reviews.

WHAT COULD MOVE THE RATING UP:

*Improvement of financial flexibility and available reserve levels consistent with higher rating categories

WHAT COULD MOVE THE RATING DOWN:

*Reductions of financial flexibility or available reserve levels

*Inability to maintain structurally balanced operations



Appendix E: Municipal Position Summary

Department	Position	Authorized	Bases Wages	Union
Town Council	President	1	\$ 1,500	N/A
	Council Members	6	\$ 1,200	N/A
Town Administration	Town Administrator	1	\$ 126,000	N/A
	Administrative Asst	1	\$ 55,586	N/A
Town Clerk	Town Clerk	1	\$ 71,671	N/A
	Deputy Town Clerk	1	\$ 59,769	N/A
	Records Clerk	1	\$ 40,886	PMEA
	PT Records Clerk	1	\$ 20,182	PMEA
Canvassing	Registrar	1	\$ 49,529	PMEA
	PT Canvassing Clerk	1	\$ 20,182	PMEA
Finance/HR	Director of Finance/HR	1	\$ 110,000	N/A
	Deputy Dir of Finance	1	\$ 63,022	N/A
	Personnel Coordinator	1	\$ 63,931	PMEA
	Payroll/Personnel Clerk	1	\$ 44,758	PMEA
	A/P-A/R Clerk	1	\$ 43,907	PMEA
Tax/Assessment	Tax Collector/Assessor	1	\$ 66,300	N/A
	Clerk	4	\$ 184,791	PMEA
Planning	Planner	1	\$ 77,177	PMEA
	Waste Water Manager	1	\$ 55,190	PMEA
	PT Comm Plan Asst	1	\$ 8,700	N/A
Planning Board	PT Planning Board Official	1	\$ 22,680	N/A
Inspections	Building Official	1	\$ 73,374	PMEA
	Clerk	1	\$ 44,758	PMEA
	PT Zoning Enforcement	1	\$ 20,958	PMEA
Public Works	Director of Public Works	1	\$ 89,203	N/A
	Deputy Dir of Public Works	1	\$ 76,968	N/A
	Mechanic	2	\$ 113,003	NAGE
	Foreman	2	\$ 107,400	NAGE
	Operator	12	\$ 781,123	NAGE

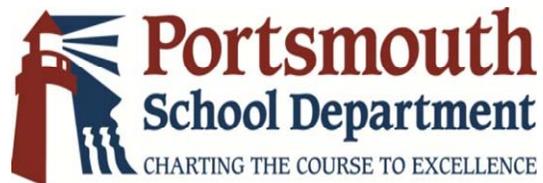


Municipal Position Summary (continued)

Department	Position	Authorized	Bases	Wages	Union
Public Safety					
Police	Chief of Police	1	\$	97,614	N/A
	Deputy Chief of Police	1	\$	82,156	IBPO
	Lieutenant	5	\$	354,877	IBPO
	Detective Sergeant	4	\$	248,860	IBPO
	Detective Inspector	3	\$	180,206	IBPO
	Patrol Officer	18	\$	1,024,755	IBPO
	School Resource Officer	1			
	Records Clerk	1	\$	51,147	PMEA
	Animal Control Officer	1	\$	36,820	PEMA
	PI Public Safety	1	\$	57,923	PEMA
	PT Harbor Master	1	\$	23,459	IBPO
Fire	Fire Chief	1	\$	89,203	N/A
	Deputy Fire Chief	1	\$	76,968	N/A
	Captain	4	\$	236,736	IAFF
	Lieutenant	8	\$	440,161	IAFF
	Firefighter	20	\$	1,010,760	IAFF
	Dispatcher	3	\$	95,472	N/A
	PT Dispatcher	2	\$	38,189	N/A



Appendix F: Portsmouth School Proposed Budget



Portsmouth School Department
2014-2015 Proposed Budget
March 19, 2014



Highlights

- Request for 2.4% increase in Town Appropriation
- Net decrease in State Aid of \$246.5K
- Reduction of 12 positions - cost savings of \$652.6K
- Reappropriation of \$348.3K required to balance budget



2015 Proposed Budget Summary

	Budget	Proposed	Proposed Bdgt vs LY Bdgt	
	2013-2014	Budget 2014-2015	\$ Change	% Change
Federal Revenue	\$ 130,000	\$ 130,000	\$ -	0.0%
State Aid	\$ 5,134,130	\$ 4,887,635	\$ (246,495)	-4.8%
Local Revenue	\$ 2,145,950	\$ 1,960,287	\$ (185,663)	-8.7%
Town Appropriation	\$ 30,248,093	\$ 30,974,047	\$ 725,954	2.4%
Total Revenue	\$ 37,658,173	\$ 37,951,969	\$ 293,796	0.8%
Salaries	\$ 20,925,826	\$ 20,974,377	\$ 48,551	0.2%
Employee Benefits	\$ 7,637,597	\$ 8,100,527	\$ 462,930	6.1%
Professional Services*	\$ 2,121,474	\$ 2,279,821	\$ 158,347	7.5%
Property Services	\$ 603,200	\$ 647,711	\$ 44,511	7.4%
Other Purchased Services*	\$ 4,235,259	\$ 4,226,852	\$ (8,407)	-0.2%
Supplies	\$ 1,409,817	\$ 1,321,623	\$ (88,194)	-6.3%
Property	\$ 350,460	\$ 283,558	\$ (66,902)	-19.1%
Miscellaneous	\$ 354,540	\$ 110,500	\$ (244,040)	-68.8%
Transfer Out	\$ 20,000	\$ 7,000	\$ (13,000)	-65.0%
Total Expenditures	\$ 37,658,173	\$ 37,951,969	\$ 293,796	0.8%

*FY14 Budgets have been reclassified for presentation purposes - total budget has not changed.



2015 Revenue Budget Detail

	Budget		Proposed	
	2013-2014	2014-2015	2014-2015	Proposed Bdgt vs LY Bdgt
			\$ Change	% Change
P.L. 81-874 Impact Aid	\$ 130,000	\$ 130,000	\$ -	0.0%
Total Federal Revenue	\$ 130,000	\$ 130,000	\$ -	0.0%
General Aid	\$ 4,567,630	\$ 4,340,152	\$ (227,478)	-5.0%
Vocational Equity Aid	\$ 11,500	\$ -	\$ (11,500)	-100.0%
Group Home Aid	\$ 555,000	\$ 547,483	\$ (7,517)	-1.4%
Total State Aid	\$ 5,134,130	\$ 4,887,635	\$ (246,495)	-4.8%
Facilities Rental Income	\$ 20,000	\$ 30,000	\$ 10,000	50.0%
Miscellaneous Receipts	\$ 5,000	\$ 2,000	\$ (3,000)	-60.0%
Tuition - Little Compton	\$ 1,140,000	\$ 1,180,000	\$ 40,000	3.5%
Medicaid Reimbursement	\$ 520,010	\$ 400,000	\$ (120,010)	-23.1%
Fund Balance - Prior Years	\$ 460,940	\$ 348,287	\$ (112,653)	-24.4%
Total Local Revenue	\$ 2,145,950	\$ 1,960,287	\$ (185,663)	-8.7%
Town Appropriation	\$ 30,248,093	\$ 30,974,047	\$ 725,954	2.4%
Total Revenue	\$ 37,658,173	\$ 37,951,969	\$ 293,796	0.8%