



# Portsmouth, Rhode Island

Fiscal Year July 1, 2015 – June 30, 2016

## Town Council Provisional Budget

[www.portsmouthri.com](http://www.portsmouthri.com)



### *Developing the Processes for Success*



John Klimm, Town Administrator  
May 2015



## Budget Status Update

Expenditures	Proposed Town Manager FY 2016	Proposed Tenative FY 2016	Proposed Provisional FY 2016
<b>By Dept</b>			
Town Council	\$ 17,866	\$ 17,866	\$ 17,866
Town Admin	\$ 256,027	\$ 256,027	\$ 256,027
Town Clerk	\$ 370,897	\$ 370,897	\$ 370,897
Canvassing	\$ 161,694	\$ 161,694	\$ 161,694
Finance	\$ 2,486,042	\$ 2,479,042	\$ 2,437,042
Legal	\$ 250,000	\$ 250,000	\$ 250,000
Tax	\$ 408,805	\$ 408,805	\$ 408,805
Revaluation	\$ 157,500	\$ 157,500	\$ 157,500
Police	\$ 5,014,088	\$ 5,014,088	\$ 5,094,088
PI Special Svc	\$ 95,373	\$ 95,373	\$ 95,373
Animal Control	\$ 114,062	\$ 114,062	\$ 114,062
Harbormaster	\$ 105,000	\$ 105,000	\$ 105,000
Fire	\$ 5,126,341	\$ 5,126,341	\$ 5,126,341
Fire Marshall & OT	\$ 176,000	\$ 176,000	\$ 176,000
Public Works	\$ 2,327,276	\$ 2,327,276	\$ 2,327,276
PW: Snow/Road	\$ 1,176,738	\$ 1,176,738	\$ 1,176,738
Building Insp	\$ 247,656	\$ 247,656	\$ 247,656
Planning	\$ 303,692	\$ 303,692	\$ 303,692
Planning Board	\$ 29,599	\$ 29,599	\$ 29,599
Economic Dev	\$ 28,500	\$ 28,500	\$ 28,500
Rec/Beach	\$ 100,264	\$ 100,264	\$ 100,264
Glen Park	\$ 6,500	\$ 6,500	\$ 6,500
Melville Park	\$ 11,500	\$ 11,500	\$ 11,500
<b>Sub Total</b>	<b>\$ 18,971,420</b>	<b>\$ 18,964,420</b>	<b>\$ 19,002,420</b>
Civic Support	\$ 554,000	\$ 574,000	\$ 574,000
PIVFD	\$ 231,478	\$ 136,105	\$ 143,105
<b>Civic Support</b>	<b>\$ 785,478</b>	<b>\$ 710,105</b>	<b>\$ 717,105</b>
Melville	\$ -	\$ -	\$ -
Manor House	\$ 290,769	\$ 290,769	\$ 290,769
<b>Non Core Function</b>	<b>\$ 290,769</b>	<b>\$ 290,769</b>	<b>\$ 290,769</b>
Debt Service	\$ 2,858,368	\$ 2,858,368	\$ 2,858,368
Transfer to WTG	\$ -	\$ -	\$ -
PI Foundation	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
<b>Others</b>	<b>\$ 2,858,368</b>	<b>\$ 2,858,368</b>	<b>\$ 2,858,368</b>
<b>Total Municipal</b>	<b>\$ 22,906,035</b>	<b>\$ 22,823,662</b>	<b>\$ 22,868,662</b>
Fund Balance	\$ 229,060	\$ 311,433	\$ 161,433
	<b>\$ 23,135,095</b>	<b>\$ 23,135,095</b>	<b>\$ 23,030,095</b>
School: Local	\$ 30,848,093	\$ 30,848,093	\$ 30,848,093
School: State Aid	\$ 4,279,754	\$ 4,279,754	\$ 4,279,754
<b>Total School</b>	<b>\$ 35,127,847</b>	<b>\$ 35,127,847</b>	<b>\$ 35,127,847</b>
<b>Total Budget</b>	<b>\$ 58,262,942</b>	<b>\$ 58,262,942</b>	<b>\$ 58,157,942</b>



## Budget Status Update (continue)

<b>Revenue</b>	<b>Proposed Town Manager FY 2016</b>	<b>Proposed Tenative FY 2016</b>	<b>Proposed Provisional FY 2016</b>
Taxes	\$ 48,175,369	\$ 48,175,369	\$ 48,175,369
Prorated Collections	\$ 20,000	\$ 20,000	\$ 20,000
PILOT- Housing Authority	\$ 7,500	\$ 7,500	\$ 7,500
Prior Year Collections	\$ 1,241,237	\$ 1,241,237	\$ 1,241,237
School Aid	\$ 4,279,754	\$ 4,279,754	\$ 4,279,754
School Housing Aid	\$ 445,823	\$ 445,823	\$ 445,823
Hotel & Meal	\$ 219,487	\$ 219,487	\$ 219,487
Public Svc Corp	\$ 234,854	\$ 234,854	\$ 234,854
MV Excise	\$ 78,523	\$ 78,523	\$ 78,523
State Library	\$ 101,476	\$ 101,476	\$ 101,476
Muni Incentive	\$ 82,434	\$ 82,434	\$ 82,434
Fees & Licenses	\$ 2,571,000	\$ 2,571,000	\$ 2,456,000
Leases & Rentals	\$ 805,485	\$ 805,485	\$ 815,485
	<b>\$ 58,262,942</b>	<b>\$ 58,262,942</b>	<b>\$ 58,157,942</b>

### Expenditures:

- Reduction in Property and Worker's Comp Insurance
- Addition of School Resource Officer (SRO)

### Revenue:

- Elimination of ambulance billing to residents
- Addition of School's share of SRO
- Addition of contribution to SRO

### Fund Balance

- Reduced by the elimination of ambulance billing to residents



# Portsmouth Town Council

Keith E. Hamilton, President

James A. Seveney, Vice President

Kevin M. Aguiar

Michael A. Buddemeyer

David M. Gleason

Elizabeth A. Pedro

Joseph W. Robicheau

## **Town Council Liaisons**

Agriculture Committee	Elizabeth Pedro
Aquidneck Island Planning Commission	James Seveney (ad hoc member)
Conservation Commission	Elizabeth Pedro
Dog Park Planning Committee	Elizabeth Pedro
Economic Development Committee	James Seveney and Keith Aguiar
Glen Manor House Authority	David Gleason and Michael Buddemeyer
Glen Park Working Committee	Keith Hamilton
Harbor Commission	David Gleason
Joint Pension Review Commission	Joseph Robicheau
Lower Glen Farm Preservation Committee	David Gleason
Melville Park Committee	Kevin Aguiar
Newport County Chamber of Commerce	Keith Hamilton, James Seveney (alt.)
Open Space Committee	Elizabeth Pedro
Portsmouth Prevention Coalition	Keith Hamilton
Portsmouth Senior Center	James Seveney
School Committee	James Seveney, Keith Hamilton, Joseph Robicheau
Solid Waste/Recycling Study Committee	David Gleason
Tree Commission	David Gleason



## **Elected Town Officials**

### *School Committee*

Terri-Denise Cortvriend, Chair

Emily A. Copeland, Vice Chair

Frederick Faerber, III

Andrew V. Kelly

Jessica A. Lineberger

Thomas R. Vadney

John Wojichowski

### *Town Clerk*

Joanne M. Mower



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

Finance & Personnel: James 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

Emergency Management: John King (401) 683-1200

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

Planner: Gary Crosby (401) 643-0332

Planning Board: Leon Lesinski (401) 683-3717

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



# Town Administrator Message

## FY 2016 Budget

**April 2015**

To the Honorable Town Council:

In accordance with our Town Charter, I am honored to present to you my fourth and final budget for your consideration. The FY 2016 Budget proposal builds on the solid foundation that you established over the past few years. It does so while conforming to your goal to limit next year's budget to reflect the economic realities of our community. Through your leadership, we have fundamentally improved the Town's fiscal position, but more work needs to be done.

My budget proposal contains a 0% funding request from our School Department, a 0 % funding request for Town operations and an overall budget increase of .5% to replenish and bolster our Town's fund balance. While we have made great strides in increasing our fund balance, we are still far short of our 16% fund balance goal.

For FY 2016, we have included funding for the following important initiatives:

- Completion of our Police/Fire/Public Works space needs analysis, and initiation of steps to secure formal architectural plans and specifications.
- Implementation of recommendations of the Department of Public Works and Town Clerk/HR Operational Audit.
- Initiation of Operational Audit for Police Department.
- Implementation of Town-wide property reevaluation as required by State Law.
- Reinstitution of high priority position of Fire Marshall.
- Reinstitution of full time Assistant Planner.
- Continuation of work in rewriting our Comprehensive Community Plan.
- Establishment of a long term Police Cruiser Acquisition program to make sure we are not compromising employee safety.
- Issuance of Request for Proposals for Town properties including the Brown House, Phelps House, underutilized portion of the Coggeshall School and Glen Property Horse Stables.
- Completion of work on Town Wastewater Ordinance and Wastewater Management Plan.
- Implementation of recommendations of the newly established OPEB Commission.
- Implementation of newly created Recreation Department as a cost neutral department funded through user fees. And
- Funding for our FY 2016 School/Town Capital Improvement Plan.

The budget before you continues to bring us down a road to fiscal recovery. A road that is not philosophically or politically motivated, but solely based on sound generally accepted financial principles and practices. Over the past few years, you have chosen to take a different path than

many other Rhode Island communities, a path based on fiscal responsibility and sound financial principles and practices, a plan that will serve Portsmouth citizens well over the next decade and beyond.

Sincerely,

John C. Klimm, MPA, ICMA-CM  
TOWN ADMINISTRATOR



# Community Profile



<b>State</b>	<u>Rhode Island</u>
<b>County</b>	<u>Newport</u>
<b>Area</b>	
• <b>Total</b>	59.3 sq mi (153.6 km <sup>2</sup> )
• <b>Land</b>	23.2 sq mi (60.1 km <sup>2</sup> )
• <b>Water</b>	36.1 sq mi (93.5 km <sup>2</sup> )
<b>Elevation</b>	203 ft (62 m)
<b>Population</b>	2010 census
• <b>Total</b>	17,389
• <b>Density</b>	749.5/sq mi (289.3/km <sup>2</sup> )

	Portsmouth	Rhode Island
Median Age *	44.8	42.3
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 (2012) *	\$75,588	\$54,554
Median Home Value (2012) *	\$346,559	\$234,600
Students Eligible for Free/Reduced Lunch**	14.90%	47.30%
Unemployment Rate *	5.80%	6.80%

\*per City-Data.com

\*per RI Dept of Education

## Population

White	93.0%
Hispanic	2.1%
Asian	1.6%
Other	<u>3.3%</u>
	100%
Married	63.4%
Never Married	19.7%
Divorced	9.3%
Widowed	6.7%
Other	<u>0.9%</u>
	100%

## Major Private Employers

Raytheon	Defense
Visiting Nurse Services	Medical
New England Boatworks	Marine Trade
Hinckley Company	Marine Trade
Hodges Badge	Design & Mfg Awards
Vanguard Sailboats	Marine Trade
International Mfg Svc	Chip & Resistor Mfg

## Most Common Occupations

Engineers	9.0%
Management/Exec	9.0%
Sales	8.0%
Computer Specialist	7.0%



## History & 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 outlook for new economic development in Portsmouth has improved over the past year. Indications of positive growth are tied to new construction, renewed job expansion and two large land tracts that are moving to reality in the future. Growth of existing local businesses may stimulate additional new development. While new development has been limited, an increase in inquires to the Town's building, planning and business development offices indicates that there is growing interest and consideration for development projects. While the State's unemployment rate is among the highest in the nation, Aquidneck Island's is lower than other parts of Rhode Island.

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. Commerce RI, formerly 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 prime waterfront land will be key in stimulating expansion of existing and new marine trades. When the transfer is completed 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



# History & Overview

transfer of other larger parcels the Navy has designated for disposal. There is very high demand for space in the area.

The fact that Portsmouth is 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.

Creating new space for marine trades and defense work will complement the existing concentration of similar businesses. The marine trades in the Melville area are in need of expansion space. Inquiries have been received from marine ventures outside the area interested in locating here. A similar attraction is possible with smaller defense contractors desiring to be located near Raytheon and the Naval Undersea Warfare Center. Marine trades and defense and homeland security are two of the key economic growth clusters identified by the State. These industries receive very active support from State agencies to attract new and support existing businesses.

A speculative new retail building on East Main Road/Rt. 138 has quickly gained tenants and is already at 80% leased. The building is only 10,000 square feet but it is indicative of the renewed interest by developers and available financing to encourage new development.

New construction underway on Portsmouth's other primary artery, West Main Road/Rt. 114. Clocktower Square was begun in 2007 on 9 acres with construction of two buildings. The new development consisted of a very successful restaurant and a 26,000 square foot two story building. The first buildings quickly filled out with a mix of uses. The very attractive facilities have small local retail and medical offices, including scanning services. New development on the project has started as ground has been broken for an additional 26,000 square foot building. A campaign is underway to attract a mix of medical service offices as well as specialty retail. The Clocktower Square project has approval for two additional buildings. When completed, the \$15 million, multi-phased project will consist of 6 buildings.

The Town received endorsement to set aside four acres of the excess Navy land in the Melville area for a multi-modal transportation activity. The site will serve as a parking area for a future rail shuttle between Portsmouth and Newport. The existing Newport Dinner train has secured self-propelled passenger rail cars that will make the shuttle service a reality. The very successful Newport Dinner Train has received grant funding for an upgrade of the existing rail line located along the West Side shoreline. The line currently is used for tourist activity and a dinner train. Tourist visits and special corporate event traffic continues to grow.



# History & Overview

Despite workforce reductions, 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.

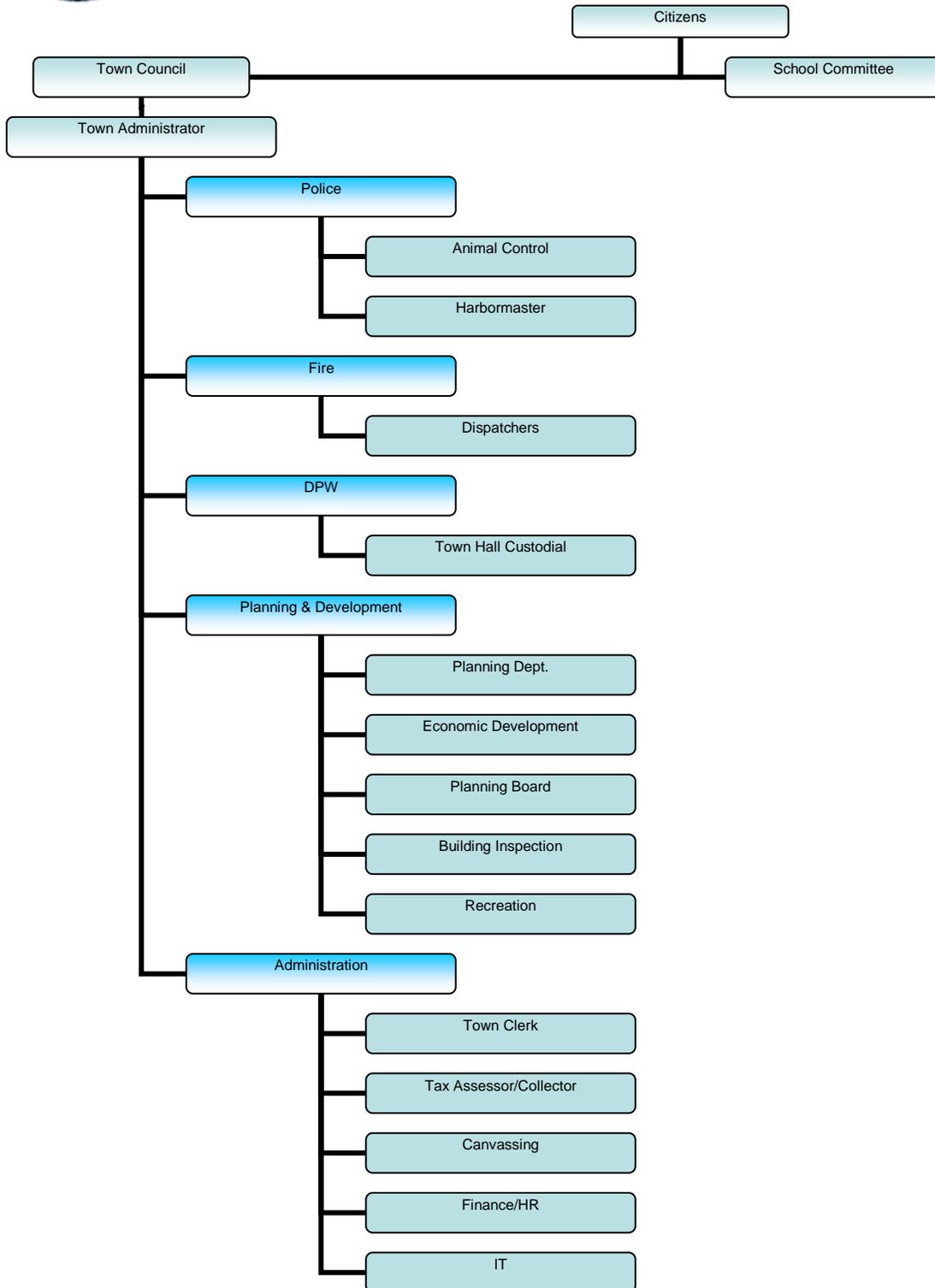
Raytheon recently consolidated all Portsmouth activity in one building. With this move they are actively marketing the sale and lease of 350,000 square feet in three light industry buildings as well as significant acreage. The real estate is on busy West Main Road/Rt. 114 and convenient to off Island access, near the Naval Base and Naval Undersea Warfare Center. The synergy of being located near existing defense and marine companies should make the space very attractive.

Vacant parcels in the Town Center area are available for development of a mixed use project. Proposed changes to East Main Road are planned to create a more pedestrian friendly corridor. The Rhode Island Department of Transportation has fully endorsed the reconstruction of the road from four narrow lanes to a series of three roundabouts. Public feedback at hearings is supportive.

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 2015, the Town expects to receive approval from Commerce RI Enterprise Zone Council to continue the Enterprise Zone program for an additional five years.



# Organizational Chart





## Executive Summary

- Municipal Budget grows 0.00% compared to FY 2015 excluding a \$229,060 contribution to fund balance
- Overall budget grows 0.47% compared to FY 2015
- Budget includes addition 2.5 positions, converting Part Time position in Planning Office to full time Assistant Planner and adds a full time Fire Marshall and School Resource Officer
- Increases Civic Support to Senior Citizens Center
- Increases Support to Prudence Island Volunteer Fire Department
- Includes new revenues from increased mooring fees and changes to ambulance service billing
- Establishes New Snow Account to plan for years with above average snow fall
- Includes funds for GIS system to be shared by Tax Assessor and Planner
- Includes funds for upcoming Full Revaluation
- Continues Town's commitment for \$1,000,000 a year for road improvements
- Contains funding for capital that includes updating police and other town vehicles, paving on Prudence Island, technology, open space purchases, school improvements and next phase of work toward possible police station improvements



# Basis of Accounting & Fund Structure

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

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

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

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

**Fiduciary funds** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Examples are the Pension Trust Fund that is held for beneficiaries of pension plans and Agency Funds that account for funds held in a custodial capacity.



# Revenues

## Taxes

Taxes are the largest source of revenue for the Town of Portsmouth. Taxes have traditionally accounted for 85% of Portsmouth's revenues. For this budget they account for 84.8%. This is significantly higher than most Rhode Island communities. This is primarily due to lower levels of State Aid and lower revenues in the form of fees for services.

To address the issue of improving non-tax revenue, the Town Council created a revenue committee that looked at this issue and made several recommendations that have been incorporated into this budget. This will be an area that the Town will continue to address.

## Tax Rates

The town has two tax rates, one for Real and Personal (business equipment) Property and one for Motor Vehicles. Rates for Fiscal Year 2015 were \$15.80 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.

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%.



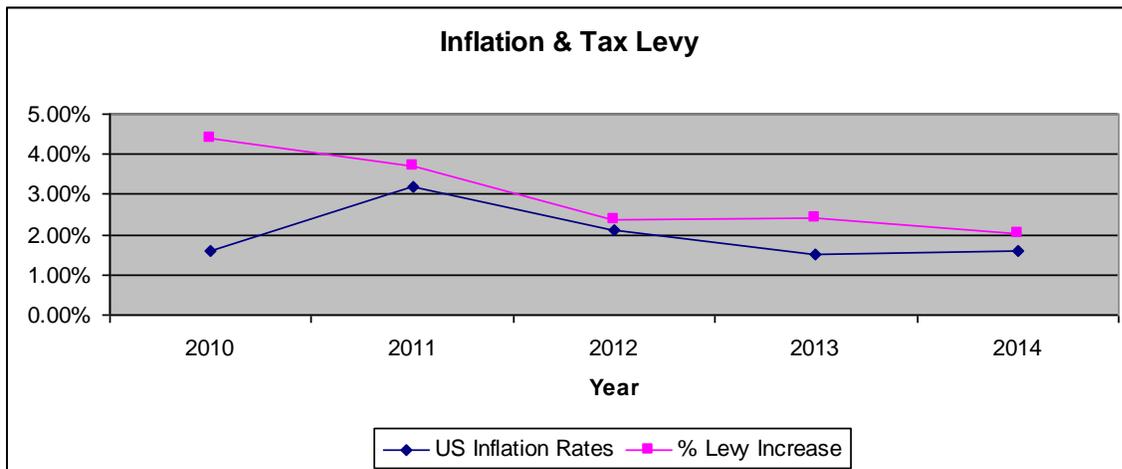
# Revenues

## Historic Tax Rates and Net Assessed Values

	FY 11	FY 12	FY 13	FY 14	FY 15
Real Estate	11.301	13.908	14.238	14.526	15.800
Motor Vehicle	22.500	22.500	22.500	22.500	22.500
Personal Property	11.301	13.908	14.238	14.526	15.800
Net Assessed Value	\$3,829,725,643	\$3,241,923,704	\$3,242,178,300	\$3,257,969,890	\$ 3,076,101,632

## Historical Rates of Inflation and Tax Levy Increases

	2010	2011	2012	2013	2014
US Inflation Rates	1.60%	3.20%	2.10%	1.50%	1.60%
Tax Levy	44,174,990	45,807,376	\$ 46,892,274	\$ 48,021,888	\$ 49,187,930
% Levy Increase	4.4%	3.70%	2.37%	2.41%	2.43%





# Revenues

## RI Municipalities Tax Levy

City/Town	FY 13 Levy	FY 14 Levy	% Change	FY 15 Levy	% Change	FY 13-FY 15 % Change
Barrington	\$ 55,757,749	\$ 56,127,312	0.66%	\$ 56,505,797	0.67%	1.34%
Bristol	\$ 35,907,363	\$ 37,055,367	3.20%	\$ 37,948,094	2.41%	5.68%
Burrillville	\$ 27,830,582	\$ 28,840,267	3.63%	\$ 29,545,293	2.44%	6.16%
Central Falls	\$ 13,674,638	\$ 14,221,500	4.00%	\$ 14,768,935	3.85%	8.00%
Charlestown	\$ 22,244,817	\$ 22,679,022	1.95%	\$ 23,095,033	1.83%	3.82%
Coventry	\$ 62,327,613	\$ 64,549,068	3.56%	\$ 65,812,571	1.96%	5.59%
Cranston	\$ 181,367,888	\$ 181,591,061	0.12%	\$ 182,559,745	0.53%	0.66%
Cumberland	\$ 59,560,610	\$ 60,472,810	1.53%	\$ 61,422,100	1.57%	3.13%
E Greenwich	\$ 49,896,853	\$ 51,845,789	3.91%	\$ 53,345,608	2.89%	6.91%
E Providence	\$ 101,738,436	\$ 103,070,824	1.31%	\$ 103,070,824	0.00%	1.31%
Exeter	\$ 12,699,098	\$ 13,048,989	2.76%	\$ 13,130,913	0.63%	3.40%
Foster	\$ 11,206,523	\$ 11,269,380	0.56%	\$ 11,720,089	4.00%	4.58%
Glocester	\$ 20,666,156	\$ 20,750,248	0.41%	\$ 20,914,232	0.79%	1.20%
Hopkinton	\$ 18,300,511	\$ 18,228,200	-0.40%	\$ 17,635,724	-3.25%	-3.63%
Jamestown	\$ 19,089,398	\$ 19,160,796	0.37%	\$ 19,291,704	0.68%	1.06%
Johnston	\$ 68,325,207	\$ 70,191,873	2.73%	\$ 72,783,899	3.69%	6.53%
Lincoln	\$ 51,933,416	\$ 52,492,288	1.08%	\$ 53,117,288	1.19%	2.28%
Little Compton	\$ 10,153,215	\$ 10,329,739	1.74%	\$ 10,897,557	5.50%	7.33%
Middletown	\$ 42,569,846	\$ 43,400,329	1.95%	\$ 44,502,103	2.54%	4.54%
Narragansett	\$ 45,045,014	\$ 46,060,213	2.25%	\$ 47,399,848	2.91%	5.23%
Newport	\$ 65,177,966	\$ 67,451,455	3.49%	\$ 69,680,223	3.30%	6.91%
New Shoreham	\$ 8,400,360	\$ 8,723,934	3.85%	\$ 8,945,627	2.54%	6.49%
N Kingstown	\$ 69,092,073	\$ 70,035,857	1.37%	\$ 71,668,809	2.33%	3.73%
N Providence	\$ 67,468,778	\$ 67,735,976	0.40%	\$ 68,703,936	1.43%	1.83%
N Smithfield	\$ 28,611,366	\$ 29,705,309	3.82%	\$ 30,893,178	4.00%	7.98%
Pawtucket	\$ 100,068,109	\$ 99,386,793	-0.68%	\$ 99,644,368	0.26%	-0.42%
<b>Portsmouth</b>	<b>\$ 46,892,274</b>	<b>\$ 48,021,888</b>	<b>2.41%</b>	<b>\$ 49,187,930</b>	<b>2.43%</b>	<b>4.90%</b>
Providence	\$ 332,768,119	\$ 340,814,523	2.42%	\$ 346,472,564	1.66%	4.12%
Richmond	\$ 16,192,073	\$ 16,740,541	3.39%	\$ 17,189,267	2.68%	6.16%
Scituate	\$ 25,737,325	\$ 26,415,039	2.63%	\$ 26,948,830	2.02%	4.71%
Smithfield	\$ 50,485,821	\$ 51,713,919	2.43%	\$ 53,767,983	3.97%	6.50%
S Kingstown	\$ 66,399,782	\$ 67,082,115	1.03%	\$ 67,607,641	0.78%	1.82%
Tiverton	\$ 36,705,787	\$ 37,519,924	2.22%	\$ 37,526,955	0.02%	2.24%
Warren	\$ 21,966,605	\$ 22,087,247	0.55%	\$ 23,649,363	7.07%	7.66%
Warwick	\$ 220,300,865	\$ 223,763,444	1.57%	\$ 222,498,782	-0.57%	1.00%
Westerly	\$ 64,073,479	\$ 65,309,604	1.93%	\$ 66,501,004	1.82%	3.79%
W Greenwich	\$ 17,700,512	\$ 17,775,266	0.42%	\$ 18,073,807	1.68%	2.11%
W Warwick	\$ 54,252,606	\$ 56,363,626	3.89%	\$ 58,546,755	3.87%	7.92%
Woonsocket	<u>\$ 57,588,098</u>	<u>\$ 59,888,228</u>	<u>3.99%</u>	<u>\$ 62,777,942</u>	<u>4.83%</u>	<u>9.01%</u>
	\$2,260,176,931	\$ 2,301,919,763	1.85%	\$ 2,339,752,321	1.64%	3.52%



# Revenues

## RI Municipal Tax Rates

Barrington	\$18.30	100%	2011	\$18.30	\$42.00	\$0.00	\$18.30
Block Island (#)	\$5.34	80%	2012	\$5.34	\$9.75	\$0.00	\$5.34
Bristol	\$13.06	100%	2010	\$13.06	\$17.35	\$0.00	\$13.06
Burrillville (*#)	\$18.88	100%	2012	\$18.88	\$40.00	\$0.00	\$18.88
Central Falls (h)	\$27.26	100%	2012	\$39.48	\$48.65	0.00	\$73.11
Charlestown (*)	\$9.90	100%	2010	\$9.90	\$13.08	\$0.00	\$9.90
Coventry (*\$)	\$20.40	100%	2010	\$24.58	\$18.75	\$0.00	\$20.40
Cranston	\$22.84	100%	2011	\$34.26	\$42.44	\$0.00	\$34.26
Cumberland (*#)	\$15.78	100%	2010	\$15.78	\$19.87	\$1.99	\$28.86
East Greenwich (*#)	\$23.26	100%	2011	\$23.26	\$22.88	\$0.00	\$23.26
East Providence (h)	\$22.95	100%	2012	\$25.40	\$37.10	\$0.00	\$56.67
East Side of Prov (h)	\$19.25	100%	2012	\$36.75	\$60.00	\$0.00	\$55.80
Exeter (*#)	\$14.63	100%	2011	\$14.63	\$32.59	\$0.00	\$14.63
Foster	\$21.06	100%	2011	\$21.06	\$36.95	\$0.00	\$28.96
Glocester (*#)	\$21.77	100%	2010	\$24.74	\$24.37	\$0.00	\$43.34
Hopkinton (*)	\$20.64	100%	2010	\$20.64	\$21.18	\$0.00	\$20.64
Jamestown	\$8.75	100%	2009	\$8.75	\$14.42	\$0.00	\$8.75
Johnston (h)	\$28.75	100%	2012	\$28.75	\$41.46	\$0.00	\$59.22
Lincoln (*h#)	\$23.57	100%	2012	\$26.94	\$30.66	\$0.00	\$37.02
Little Compton	\$5.64	100%	2006	\$5.64	\$13.90	\$0.00	\$11.28
Middletown (#)	\$16.07	100%	2008	\$21.34	\$16.05	\$0.00	\$16.07
Narragansett	\$10.04	100%	2011	\$15.06	\$16.46	\$0.00	\$15.06
Newport (h)	\$12.06	100%	2011	\$16.72	\$23.45	\$0.00	\$16.72
North Kingstown (#\$)	\$18.91	100%	2009	\$18.91	\$22.04	\$0.00	\$18.91
North Providence (h)	\$27.94	100%	2007	\$34.68	\$41.95	\$0.00	\$69.91
North Smithfield (#)	\$16.02	100%	2009	\$17.77	\$37.62	\$0.00	\$42.80
Pawtucket	\$23.06	100%	2008	\$30.88	\$53.30	\$0.00	\$52.09
Portsmouth (#)	\$15.08	100%	2013	\$15.08	\$22.50	\$0.00	\$15.08
Providence (h)	\$19.25	100%	2012	\$36.75	\$60.00	\$0.00	\$55.80
Richmond (*)	\$20.94	100%	2013	\$20.94	\$22.64	\$0.00	\$20.64
Scituate	\$18.98	100%	2012	\$21.94	\$30.20	\$0.00	\$40.38
Smithfield	\$17.13	100%	2009	\$17.13	\$39.00	\$0.00	\$59.70
South Kingstown (*)	\$15.48	100%	2012	\$15.48	\$18.71	\$0.00	\$15.48
Tiverton (*)	\$19.30	100%	2011	\$19.30	\$19.14	\$0.00	\$19.30
Warren	\$20.07	100%	2009	\$20.07	\$26.00	\$0.00	\$20.07
Warwick	\$20.06	100%	2009	\$30.09	\$34.60	\$0.00	\$40.12
West Greenwich (h)	\$22.55	100%	2013	\$22.55	\$19.02	\$0.00	\$33.85
West Warwick	\$25.39	100%	2012	\$Varies	\$28.47	\$0.00	\$40.13
Westerly (*)	\$10.64	100%	2009	\$10.64	\$29.67	\$0.00	\$10.64
Woonsocket (h#)	\$35.94	100%	2008	\$39.99	\$46.58	\$0.00	\$46.58

Statistical update of property values in year indicated in Orange

\* These communities also have local Fire district taxes.

h These communities provide a homestead exemption

# These communities may exempt wholesale inventories.

\$ These communities may exempt retail inventories.



## Revenues: Tax Levy

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Proposed FY 2016	Change
<b>Real Estate Taxes</b>							
Residential	\$ 39,455,568	\$ 42,140,858	\$ 43,596,889	\$ 39,785,562	\$ 40,810,183		
Other				\$ 4,151,406	\$ 4,251,040		
<b>Tangible Taxes</b>				\$ 806,586	\$ 825,944		
<b>Motor Vehicle Taxes</b>	<u>\$ 1,686,295</u>	<u>\$ 1,773,141</u>	<u>\$ 1,837,630</u>	<u>\$ 1,768,768</u>	<u>\$ 1,811,218</u>		
	\$ 41,141,863	\$ 43,913,999	\$ 45,434,519	\$ 46,512,322	\$ 47,698,386	\$ 48,175,360	
Prorated Collections	\$ 30,548	\$ 31,409	\$ 23,208	\$ -	\$ -	\$ 20,000	
Housing Authority	\$ 22,156	\$ 12,422	\$ 11,052	\$ 9,950	\$ 10,000	\$ 7,500	
Prior Year Collections	<u>\$ 1,674,103</u>	<u>\$ 2,757,098</u>	<u>\$ 1,713,124</u>	<u>\$ 1,509,667</u>	<u>\$ 1,500,000</u>	<u>\$ 1,250,000</u>	
	\$ 42,868,670	\$ 46,714,928	\$ 47,181,903	\$ 48,031,939	\$ 49,208,386	\$ 49,452,860	
<b>Net Assessment</b>	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Proposed FY 2016	
<b>Real Estate Taxes</b>		(revalue year)			(revalue year)	estimated	
Residential	\$3,372,113,242	\$2,808,902,669	\$2,809,822,201	\$2,818,124,592	\$2,713,985,525	\$2,715,000,000	
Other	\$ 309,948,600	\$ 290,414,100	\$ 288,264,200	\$ 294,055,900	\$ 291,809,200	\$ 305,000,000	
<b>Tangible Taxes</b>	\$ 67,735,032	\$ 58,961,491	\$ 55,695,824	\$ 58,437,083	\$ 59,468,659	\$ 59,500,000	
<b>Motor Vehicle Taxes</b>	<u>\$ 79,928,769</u>	<u>\$ 83,645,444</u>	<u>\$ 88,396,081</u>	<u>\$ 87,352,315</u>	<u>\$ 83,805,429</u>	<u>\$ 85,000,000</u>	
	\$3,829,725,643	\$3,241,923,704	\$3,242,178,306	\$3,257,969,890	\$3,149,068,813	\$3,164,500,000	
<b>Collection Rate*</b>	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Proposed FY 2016	
<b>Real Estate Taxes</b>							
Residential	93.11%	95.94%	97.09%	97.19%	97.25%	97.50%	
Other				97.19%	97.25%	97.50%	
<b>Tangible Taxes</b>				95.00%	95.00%	95.00%	
<b>Motor Vehicle Taxes</b>	93.91%	94.22%	92.40%	90.00%	92.50%	95.00%	

\* 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



The next revaluation is for December 31, 2016.  
 This will impact Fiscal Year 2017.  
 This will be a full revaluation and is expected to cost in excess of  
 \$300,000.



## 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.

**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 receive 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 provides a \$2,000 local exemption.



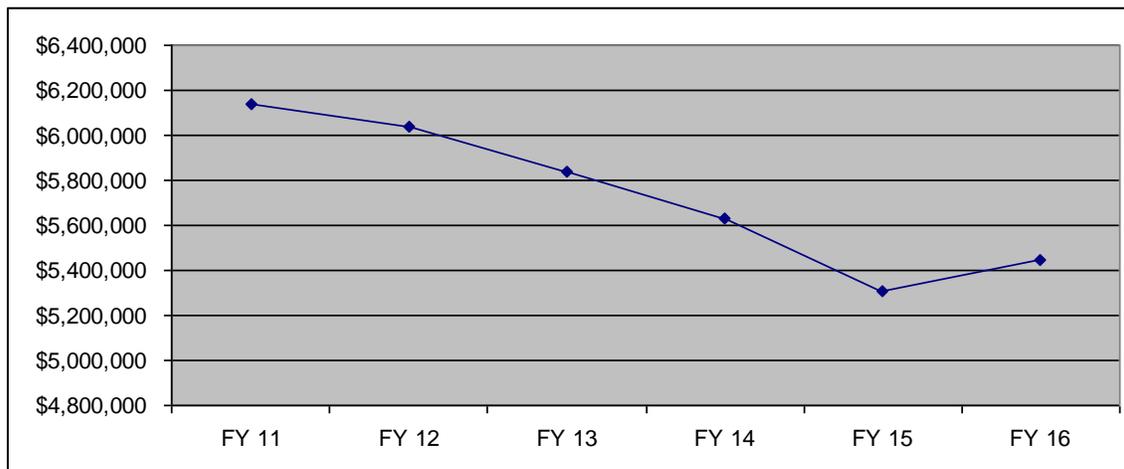
## Revenues: State Aid (continued)

**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.

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budgeted FY 2015	Proposed FY 2016
School Aid	\$ 5,131,300	\$ 5,072,149	\$ 4,794,137	\$ 4,507,144	\$ 4,238,381	\$ 4,279,754
School Housing Aid	\$ 427,868	\$ 410,369	\$ 441,038	\$ 441,038	\$ 395,156	\$ 445,823
Hotel & Meal	\$ 179,964	\$ 142,282	\$ 185,117	\$ 191,501	\$ 190,000	\$ 219,487
Public Svc Corp	\$ 195,719	\$ 209,277	\$ 209,277	\$ 209,277	\$ 216,929	\$ 234,854
MV Excise	\$ 105,545	\$ 105,623	\$ 105,623	\$ 182,745	\$ 84,872	\$ 78,523
State Library	\$ 99,162	\$ 102,565	\$ 102,367	\$ 102,367	\$ 103,446	\$ 101,476
Muni Incentive	\$ -	\$ -	\$ -	\$ -	\$ 82,517	\$ 82,434
	<b>\$ 6,139,558</b>	<b>\$ 6,042,265</b>	<b>\$ 5,837,559</b>	<b>\$ 5,634,072</b>	<b>\$ 5,311,301</b>	<b>\$ 5,442,351</b>

Portsmouth State Aid Trend





## Revenues: Department Fees & Licenses

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Proposed FY 2016
<b>Town Clerk</b>						
Beverage Licenses	\$ 31,130	\$ 31,010	\$ 32,895	\$ 34,762	\$ 32,000	\$ 32,000
Dog Licenses & Enforcement	\$ 18,773	\$ 13,510	\$ 13,556	\$ 13,668	\$ 13,500	\$ 13,500
Real Estate Transfer	\$ 199,375	\$ 238,873	\$ 210,667	\$ 247,382	\$ 215,000	\$ 225,000
Recording Fees	\$ 189,487	\$ 193,548	\$ 223,643	\$ 172,353	\$ 200,000	\$ 210,000
Tent Licenses	\$ -	\$ -	\$ 2,380	\$ -	\$ 3,000	\$ 2,500
Misc	\$ 33,367	\$ 31,036	\$ 27,936	\$ 33,477	\$ 30,000	\$ 25,000
	\$ 472,132	\$ 507,977	\$ 511,077	\$ 501,642	\$ 493,500	\$ 508,000
<b>Building Inspection</b>						
Building Inspections	\$ 93,883	\$ 109,043	\$ 177,019	\$ 146,495	\$ 180,000	\$ 190,000
Electrical Inspections	\$ 25,646	\$ 33,164	\$ 59,161	\$ 31,965	\$ 60,000	\$ 60,000
Mechanical Inspections	\$ 28,886	\$ 32,849	\$ 28,021	\$ 38,151	\$ 30,000	\$ 33,000
Plumbing Inspections	\$ 10,107	\$ 9,337	\$ 11,338	\$ 19,445	\$ 11,000	\$ 12,500
	\$ 158,522	\$ 184,393	\$ 275,539	\$ 236,055	\$ 281,000	\$ 295,500
<b>Planning</b>						
Board of Review Filings	\$ 8,143	\$ 6,746	\$ 9,076	\$ 9,450	\$ 8,000	\$ 8,500
Road Inspections	\$ -	\$ -	\$ -	\$ 10,000	\$ 500	\$ 5,000
Planning Board Filings	\$ 12,326	\$ 9,050	\$ 6,361	\$ 17,553	\$ 10,000	\$ 10,000
	\$ 20,469	\$ 15,796	\$ 15,437	\$ 37,003	\$ 18,500	\$ 23,500
<b>Harbor Master</b>						
Harbor Master	\$ 59,490	\$ 60,730	\$ 52,009	\$ 75,738	\$ 65,000	\$ 97,250
Mooring Fees & Fines	\$ 6,435	\$ 4,279	\$ 12,649	\$ 770	\$ 7,500	\$ 7,750
	\$ 65,925	\$ 65,009	\$ 64,658	\$ 76,508	\$ 72,500	\$ 105,000
<b>Tax Collector</b>						
Municipal Lien Fees	\$ 22,825	\$ 24,125	\$ 23,650	\$ 14,525	\$ 23,000	\$ 25,000
Field Cards & Maps	\$ 1,949	\$ 2,040	\$ 1,762	\$ 1,557	\$ 2,000	\$ 1,500
Penalties/Interest	\$ 358,615	\$ 639,635	\$ 374,444	\$ 313,025	\$ 350,000	\$ 320,000
	\$ 383,389	\$ 665,800	\$ 399,856	\$ 329,107	\$ 375,000	\$ 346,500
<b>Police</b>						
Alarm Permits	\$ 7,310	\$ 7,645	\$ 8,395	\$ 8,880	\$ 8,000	\$ 8,000
VIN Fees	\$ 6,180	\$ 6,810	\$ 6,690	\$ 8,430	\$ 6,500	\$ 7,000
Police Detail	\$ 26,153	\$ 20,285	\$ 70,618	\$ 84,144	\$ 30,000	\$ 75,000
Animal Control Fines	\$ 1,360	\$ 735	\$ 755	\$ 560	\$ 750	\$ 750
Parking Fines	\$ 450	\$ 600	\$ 525	\$ 585	\$ 600	\$ 650
EMA/Civil Defense	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000
Fingerprints	\$ 5,040	\$ 6,690	\$ 6,320	\$ 6,020	\$ 6,000	\$ 6,000
Police Reports	\$ 2,821	\$ 3,375	\$ 4,332	\$ 2,719	\$ 3,500	\$ 3,600
Traffic Fines	\$ 62,258	\$ 63,666	\$ 70,824	\$ 72,183	\$ 75,000	\$ 75,000
	\$ 111,572	\$ 109,806	\$ 168,459	\$ 383,521	\$ 138,350	\$ 184,000



## Revenues: Department Fees & Licenses

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Proposed FY 2016
Solicitor						
Court Fees	\$ 620	\$ 746	\$ 42	\$ 83	\$ 500	\$ 500
Finance						
Investment Income	\$ 9,498	\$ 10,616	\$ 5,270	\$ 8,027	\$ 10,000	\$ 10,000
School Shared Cost & PI	\$ 114,232	\$ 75,587	\$ 92,920	\$ 292,086	\$ 250,000	\$ 35,000
	\$ 123,730	\$ 86,203	\$ 98,190	\$ 300,113	\$ 260,000	\$ 45,000
Fire						
Ambulance	\$ 485,705	\$ 496,833	\$ 449,315	\$ 789,956	\$ 720,000	\$ 865,000
	\$ 485,705	\$ 496,833	\$ 449,315	\$ 789,956	\$ 720,000	\$ 865,000
Probate	\$ 32,965	\$ 33,712	\$ 28,690	\$ 42,343	\$ 30,000	\$ 30,000
Municipal Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sandy Point Beach	\$ 5,811	\$ 8,118	\$ 9,239	\$ 8,473	\$ 8,500	\$ 23,000
Misc License & Fees	\$ 46,440	\$ 78,397	\$ 28,173	\$ 54,628	\$ 30,000	\$ 30,000
	<b>\$ 1,907,280</b>	<b>\$ 2,252,790</b>	<b>\$ 2,048,675</b>	<b>\$ 2,759,432</b>	<b>\$ 2,427,850</b>	<b>\$ 2,456,000</b>



Included in this budget are revenues from a change in policy regarding billing of residents that use the Town's ambulance service. Under this proposal residents over the age of 65 will only be charged what their medical insurance pays. Individuals under 65 will be granted one annual \$200 deductible towards any out of pocket cost not covered by insurance.

These funds are being used to fund the Fire Marshal position, excess overtime, and a portion is being placed in a restricted account to fund upcoming purchase of new ambulance.



## Revenues: Rentals & Other

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Proposed FY 2016
Manor House	\$ 444,916	\$ 438,155	\$ 427,023	\$ 456,588	\$ 450,000	\$ 505,000
Melville Pond Campground	\$ 224,767	\$ 216,954	\$ 219,110	\$ 219,947	\$ 230,000	\$ 50,000
Glenn Farm						
Equestrian Center	\$ 30,000	\$ 30,000	\$ 30,000	\$ 25,000	\$ 30,000	\$ 30,000
Polo Field	\$ 10,000	\$ 11,250	\$ 11,250	\$ 15,000	\$ 15,450	\$ 15,450
Other	\$ 9,330	\$ 9,734	\$ 4,250	\$ 11,525	\$ 7,500	\$ 7,500
AICA	\$ -	\$ -	\$ -	\$ 11,182	\$ -	\$ 27,000
Cellular Towers						
Cingular	\$ 33,268	\$ 34,932	\$ 39,796	\$ 35,394	\$ 39,796	\$ 41,785
Crown Castle	\$ 44,857	\$ 45,130	\$ 48,394	\$ 42,831	\$ 48,000	\$ 48,000
Farmland	\$ -	\$ 780	\$ 765	\$ 500	\$ -	\$ 750
Other Income*	\$ -	\$ 22,366	\$ -	\$ -	\$ 30,000	\$ 90,000
	<u>\$ 797,138</u>	<u>\$ 809,301</u>	<u>\$ 780,588</u>	<u>\$ 817,967</u>	<u>\$ 850,746</u>	<u>\$ 815,485</u>

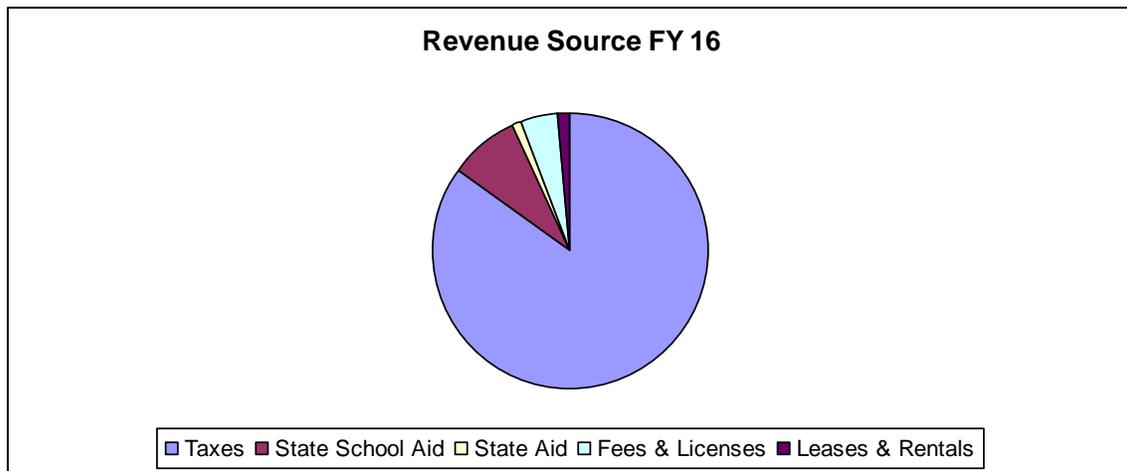
\* other income transfers from other funds





## Revenues: Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budgeted FY 2015	Proposed FY 2016	Change
Taxes	\$ 41,141,863	\$ 43,913,999	\$ 45,434,519	\$ 46,512,322	\$47,698,386	\$ 48,175,369	100%
Prorated Collections	\$ 30,548	\$ 31,409	\$ 23,208	\$ -	\$ -	\$ 20,000	0.00%
PILOT- Housing Authority	\$ 22,156	\$ 12,422	\$ 11,052	\$ 9,950	\$ 10,000	\$ 7,500	-25.00%
Prior Year Collections	\$ 1,674,103	\$ 2,757,098	\$ 1,713,124	\$ 1,509,667	\$ 1,500,000	\$ 1,241,237	-17.25%
School Aid	\$ 5,131,300	\$ 5,072,149	\$ 4,794,137	\$ 4,507,144	\$ 4,238,381	\$ 4,279,754	0.98%
School Housing Aid	\$ 427,868	\$ 410,369	\$ 441,038	\$ 441,038	\$ 395,156	\$ 445,823	12.82%
Hotel & Meal	\$ 179,964	\$ 142,282	\$ 185,117	\$ 191,501	\$ 190,000	\$ 219,487	15.52%
Public Svc Corp	\$ 195,719	\$ 209,277	\$ 209,277	\$ 209,277	\$ 216,929	\$ 234,854	8.26%
MV Excise	\$ 105,545	\$ 105,623	\$ 105,623	\$ 182,745	\$ 84,872	\$ 78,523	-7.48%
State Library	\$ 99,162	\$ 102,565	\$ 102,367	\$ 102,367	\$ 103,446	\$ 101,476	-1.90%
Muni Incentive	\$ -	\$ -	\$ -	\$ -	\$ 82,517	\$ 82,434	-0.10%
Fees & Licenses	\$ 1,907,280	\$ 2,252,790	\$ 2,048,675	\$ 2,559,432	\$ 2,427,850	\$ 2,456,000	1.16%
Leases & Rentals	\$ 797,138	\$ 809,301	\$ 780,588	\$ 810,217	\$ 850,746	\$ 815,485	-4.14%
	<u>\$ 51,712,646</u>	<u>\$ 55,819,284</u>	<u>\$ 55,848,725</u>	<u>\$ 57,035,660</u>	<u>\$ 57,798,283</u>	<u>\$ 58,157,942</u>	<u>0.62%</u>





# 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.



James Seveney    Keith Hamilton  
Vice President    President

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Proposed FY 2016	Change %
<b>Salaries</b>							
Council	\$ 7,453	\$ 6,324	\$ 8,700	\$ 8,699	\$ 8,700	\$ 8,700	0.00%
Admin	\$ -	\$ -	\$ 18,726	\$ -	\$ -	\$ -	0.00%
	<b>\$ 7,453</b>	<b>\$ 6,324</b>	<b>\$ 27,426</b>	<b>\$ 8,699</b>	<b>\$ 8,700</b>	<b>\$ 8,700</b>	0.00%
<b>Benefits</b>							
Payroll Taxes	\$ 570	\$ 484	\$ 2,050	\$ 666	\$ 666	\$ 666	0.00%
	<b>\$ 570</b>	<b>\$ 484</b>	<b>\$ 2,050</b>	<b>\$ 666</b>	<b>\$ 666</b>	<b>\$ 666</b>	0.00%
<b>Operations</b>							
Travel	\$ 700	\$ 700	\$ 700	\$ 700	\$ -	\$ -	0.00%
Postage/Misc	\$ 810	\$ 747	\$ 1,974	\$ 1,135	\$ 1,000	\$ 1,000	0.00%
Contingency	\$ 3,705	\$ 12,323	\$ 4,897	\$ 2,900	\$ 7,500	\$ 7,500	0.00%
	<b>\$ 5,215</b>	<b>\$ 13,770</b>	<b>\$ 7,571</b>	<b>\$ 4,735</b>	<b>\$ 8,500</b>	<b>\$ 8,500</b>	0.00%
<b>Total</b>	<b>\$ 13,238</b>	<b>\$ 20,578</b>	<b>\$ 37,047</b>	<b>\$ 9,365</b>	<b>\$ 17,866</b>	<b>\$ 17,866</b>	0.00%



## Expenditures: Town Administrator

*Mission: To implement Town Council's 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." A copy of the latest report can be found on the Town's web site at [www. Portsmouthri.com](http://www.Portsmouthri.com)

John Klimm  
Current Town Administrator

Fiscal year 2016 will see the appointment of a new Town Administrator. After addressing many of the issues that face Portsmouth, the current Town Administrator decided not to renew his contract and the Town is currently in the process to find his successor.

Among the many accomplishments of the current Town Administration are resolution of the Wind Turbine, reestablishment of a Recreation Department, development of a road and infrastructure improvement plan, significant pension reform, and upgrade of Bond rating to AAA. Portsmouth is in a much better operational and financial place as a result of his efforts.

Major issues that the New Town Administrator will have to face include:

- Prudence Island: Public Safety and Infrastructure
- Stables at Glen Farms: Condition issues of historic barns and other buildings on Glen Property
- Police Station: Space and Operational Issues
- Technology: Upgrade of old technology
- Redevelopment Opportunity: Navy Tank Farm Property
- Revenue Improvement: Increase non tax revenues



## Town Administrator: Budget

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Proposed FY 2016	Change
<b>Salaries</b>							
Administrator	\$ 158,202	\$ 171,392	\$ 184,096	\$ 187,904	\$ 129,600	\$ 129,600	0.00%
Staff	\$ -	\$ -	\$ -	\$ -	\$ 58,367	\$ 59,534	2.00%
Web Stipend	\$ 4,764	\$ 1,235	\$ 786	\$ 3,694	\$ 1,450	\$ 1,450	0.00%
Longevity	\$ 14,757	\$ 15,125	\$ 4,905	\$ 4,904	\$ 4,905	\$ 5,358	9.24%
	<b>\$ 177,723</b>	<b>\$ 187,752</b>	<b>\$ 189,787</b>	<b>\$ 196,502</b>	<b>\$ 194,322</b>	<b>\$ 195,942</b>	<b>0.83%</b>
<b>Benefits</b>							
Payroll Taxes	\$ 13,181	\$ 13,549	\$ 14,087	\$ 13,606	\$ 14,653	\$ 14,990	2.30%
Pension: 401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,163	0.00%
Health & Dental	\$ 21,224	\$ 20,974	\$ 17,838	\$ 16,194	\$ 18,323	\$ 20,419	11.44%
Cost Share	\$ -	\$ -	\$ -	\$ (1,635)	\$ (1,635)	\$ (1,787)	9.30%
	<b>\$ 34,405</b>	<b>\$ 34,523</b>	<b>\$ 31,925</b>	<b>\$ 28,165</b>	<b>\$ 31,341</b>	<b>\$ 48,785</b>	<b>55.66%</b>
<b>Operations</b>							
Travel	\$ -	\$ 124	\$ -	\$ -	\$ 100	\$ 100	0.00%
Dues & Reference	\$ 142	\$ -	\$ -	\$ -	\$ 300	\$ 1,500	400.00%
Office Supplies	\$ 478	\$ 2,203	\$ 2,710	\$ 699	\$ 2,500	\$ 2,000	-20.00%
Copier	\$ 6,722	\$ 5,836	\$ 7,504	\$ 6,792	\$ 8,000	\$ 7,000	-12.50%
Public Relations	\$ -	\$ 87	\$ 17	\$ 395	\$ 150	\$ 200	33.33%
Postage/Misc	\$ 225	\$ 81	\$ 135	\$ 57	\$ 500	\$ 500	0.00%
	<b>\$ 7,567</b>	<b>\$ 8,331</b>	<b>\$ 10,366</b>	<b>\$ 7,943</b>	<b>\$ 11,550</b>	<b>\$ 11,300</b>	<b>-2.16%</b>
<b>Total</b>	<b>\$ 219,695</b>	<b>\$ 230,606</b>	<b>\$ 232,078</b>	<b>\$ 232,610</b>	<b>\$ 234,432</b>	<b>\$ 256,027</b>	<b>9.21%</b>

Dues increased due to ICMA membership

Healthcare increased due to current Town Administrator does not take health insurance.

Pension Reform and move to defined contribution plan allow for department breakout of cost. Payment for defined benefit plan still accounted for in Finance budget.

Excluding 401 pension changes year to year is 2.7%



## 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.

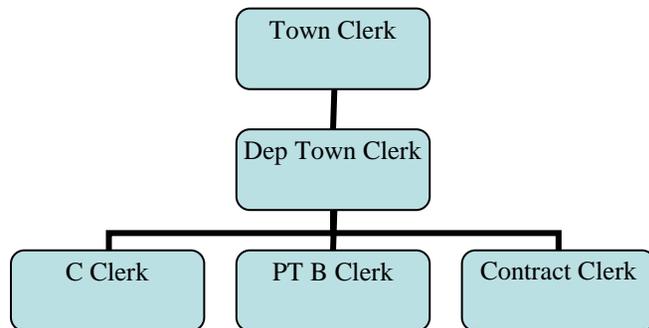
Portsmouth is one of nine (9) Rhode Island communities where the Town Clerk is elected.

*Joanne Mower, Town Clerk*

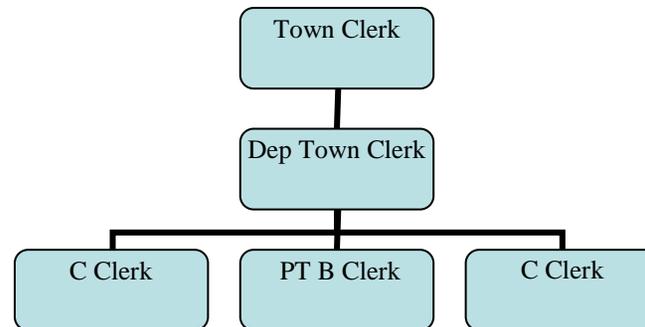
In FY 2014 this office issued 112 Marriage License, 194 Business Licenses, 111 New Probate Cases, 946 Birth/Death/Marriage Certificates, 2,170 Dog/Hunting/Beach Permits, and 3,887 Land Evidence Instruments.

The Town Clerk's office is undergoing an operation audit to find ways to improve customer service and operational efficiency. This year's proposal includes staffing changes reflected in the organizational chart below:

FY 2015 Organizational Chart



FY 2016 Organizational Chart





## Town Clerk: Budget

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Proposed FY 2016	Change
<b>Salaries</b>							
Town Clerk	\$ 210,965	\$ 172,517	\$ 160,952	\$ 70,266	\$ 71,671	\$ 73,106	2.00%
Staff	\$ -	\$ -	\$ -	\$ 131,704	\$ 116,837	\$ 147,519	26.26%
Longevity	\$ 18,506	\$ 18,806	\$ 14,609	\$ 11,809	\$ 14,782	\$ 5,848	-60.44%
Overtime/Temp	\$ 3,858	\$ 3,049	\$ 23,882	\$ 10,000	\$ 20,000	\$ 3,000	-85.00%
	<b>\$ 233,329</b>	<b>\$ 194,372</b>	<b>\$ 199,443</b>	<b>\$ 223,779</b>	<b>\$ 223,290</b>	<b>\$ 229,473</b>	<b>2.77%</b>
<b>Benefits</b>							
Payroll Taxes	\$ 17,052	\$ 17,376	\$ 14,361	\$ 16,776	\$ 17,082	\$ 16,224	-5.02%
Pension (401)						\$ 18,536	0.00%
Health & Dental	\$ 71,639	\$ 79,669	\$ 56,860	\$ 49,670	\$ 68,415	\$ 67,359	-1.54%
Cost Share	\$ -	\$ -	\$ -	\$ (4,486)	\$ (5,936)	\$ (12,645)	113.02%
	<b>\$ 88,691</b>	<b>\$ 97,045</b>	<b>\$ 71,221</b>	<b>\$ 61,960</b>	<b>\$ 79,561</b>	<b>\$ 89,474</b>	<b>12.46%</b>
<b>Operations</b>							
Travel	\$ -	\$ 163	\$ 300	\$ 250	\$ 475	\$ 300	-36.84%
Dues & Reference	\$ -	\$ -	\$ -	\$ -	\$ 235	\$ 950	304.26%
Office Supplies	\$ 962	\$ 795	\$ 1,540	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
Code Edification	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	0.00%
Probate Judge	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
Probate Supplies	\$ 3,627	\$ 2,562	\$ 2,777	\$ 3,400	\$ 3,000	\$ 3,000	0.00%
Municipal Court	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	0.00%
Postage/Misc	\$ 461	\$ 642	\$ 505	\$ 650	\$ 650	\$ 700	7.69%
Land Evidence	\$ 26,970	\$ 29,031	\$ 27,524	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
Trans-Dog Fund	\$ 2,805	\$ 2,927	\$ 2,634	\$ 2,900	\$ 3,000	\$ 3,000	0.00%
	<b>\$ 36,825</b>	<b>\$ 38,120</b>	<b>\$ 37,280</b>	<b>\$ 46,200</b>	<b>\$ 46,360</b>	<b>\$ 51,950</b>	<b>12.06%</b>
<b>Total</b>	<b>\$ 358,845</b>	<b>\$ 329,537</b>	<b>\$ 307,944</b>	<b>\$ 331,939</b>	<b>\$ 349,211</b>	<b>\$ 370,897</b>	<b>6.21%</b>

Dues & References increase due to increased involvement & training with RI and New England Town Clerk Assoc.

Pension Reform and move to defined contribution plan allow for department breakout of cost. Excluding 401 change year to year is 0.1%.



## Expenditures: Canvassing

**Mission:** *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.*

<b>Current Board of Canvassers</b>	<b>Term Start</b>	<b>Term End</b>
Richard E. Carpenter	40/14/11	03/17/20
Glenn D. Allen	04/08/13	04/08/19
Jill Wilson	04/12/13	03/21/16



*Jacqueline Schulz: Registrar*

Number of Registered Voters:

Number Voters at November 2014 Elections:

**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 |



- |                                     |                                  |  |
|-------------------------------------|----------------------------------|--|
| 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 | FY 16 Presidential Preferential (April 2016) |



## Canvassing: Budget

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Proposed FY 2016	Change
<b>Salaries</b>							
Registrar	\$ 51,204	\$ 51,662	\$ 52,155	\$ 72,976	\$ 49,529	\$ 54,266	9.56%
Staff	\$ -	\$ -	\$ -	\$ -	\$ 20,182	\$ 22,288	10.44%
Longevity	\$ 3,567	\$ 3,602	\$ 3,602	\$ 4,179	\$ -	\$ -	0.00%
Overtime/Temp	\$ 2,835	\$ 997	\$ 1,951	\$ 1,980	\$ 4,890	\$ 2,500	-48.88%
	<b>\$ 57,606</b>	<b>\$ 56,261</b>	<b>\$ 57,708</b>	<b>\$ 77,876</b>	<b>\$ 74,601</b>	<b>\$ 79,054</b>	<b>5.97%</b>
<b>Benefits</b>							
Payroll Taxes	\$ 4,474	\$ 4,224	\$ 4,320	\$ 5,840	\$ 5,639	\$ 6,048	7.25%
Pension 401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,291	0.00%
Health & Dental	\$ 12,698	\$ 17,379	\$ 16,894	\$ 20,152	\$ 16,469	\$ 18,620	13.06%
Cost Share	\$ -	\$ -	\$ -	\$ (2,138)	\$ (3,096)	\$ (3,719)	20.12%
	<b>\$ 17,172</b>	<b>\$ 21,603</b>	<b>\$ 21,214</b>	<b>\$ 26,303</b>	<b>\$ 19,012</b>	<b>\$ 26,240</b>	<b>38.02%</b>
<b>Operations</b>							
Board Members	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	0.00%
Election Exp	\$ 20,750	\$ 15,365	\$ 19,350	\$ -	\$ 15,000	\$ 15,000	0.00%
Temp Assistance	\$ 49,527	\$ 37,814	\$ 62,931	\$ 10,532	\$ 42,000	\$ 25,000	-40.48%
Custodian	\$ 66	\$ -	\$ -	\$ -	\$ 400	\$ 400	0.00%
Police Detail	\$ 2,455	\$ 612	\$ 1,043	\$ -	\$ 5,000	\$ 2,500	-50.00%
Rent/Polling Sites	\$ 950	\$ 150	\$ 250	\$ -	\$ 800	\$ 800	0.00%
Travel	\$ 272	\$ 169	\$ -	\$ 96	\$ 300	\$ 750	150.00%
Office Supplies	\$ 1,463	\$ 1,567	\$ 526	\$ 822	\$ 2,500	\$ 1,500	-40.00%
Copier & IT	\$ 463	\$ 2,152	\$ 1,270	\$ 396	\$ 1,250	\$ 1,200	-4.00%
Special Election	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Printing	\$ 3,829	\$ 500	\$ 911	\$ 222	\$ 2,500	\$ 1,500	-40.00%
Postage/Misc	\$ 1,873	\$ 4,151	\$ 3,503	\$ 930	\$ 3,500	\$ 3,000	-14.29%
Advertising	\$ 4,956	\$ 1,608	\$ 3,562	\$ -	\$ 5,700	\$ 3,500	-38.60%
	<b>\$ 87,854</b>	<b>\$ 65,338</b>	<b>\$ 94,596</b>	<b>\$ 37,350</b>	<b>\$ 80,200</b>	<b>\$ 56,400</b>	<b>-29.68%</b>
<b>Total</b>	<b>\$ 162,632</b>	<b>\$ 143,202</b>	<b>\$ 173,518</b>	<b>\$ 141,529</b>	<b>\$ 173,813</b>	<b>\$ 161,694</b>	<b>-6.97%</b>

Pension Reform and move to defined contribution plan allow for department breakout of cost. Excluding 401 change year to year is -10.0%.



## Expenditures: Finance & Personnel

**Mission:** *To insure financial integrity and accountability to the Town of Portsmouth and its citizens for the expenditures of funds and safeguarding of public assets and to support the employees of Portsmouth by promoting a work environment characterized by open communications, personal accountability and fair treatment of all employees.*

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Request FY 2016	Change
<b>Salaries</b>							
Director	\$ 297,991	\$ 303,132	\$ 292,215	\$ 266,229	\$ 110,000	\$ 112,200	2.00%
Staff	\$ -	\$ -	\$ -	\$ -	\$ 215,618	\$ 223,251	3.54%
Longevity	\$ 12,738	\$ 12,865	\$ 9,892	\$ 14,072	\$ 10,950	\$ 11,169	2.00%
Overtime/Temp	\$ 6,003	\$ 5,119	\$ 5,967	\$ 10,579	\$ 6,000	\$ 5,000	-16.67%
	<u>\$ 316,732</u>	<u>\$ 321,116</u>	<u>\$ 308,074</u>	<u>\$ 290,880</u>	<u>\$ 342,568</u>	<u>\$ 351,620</u>	2.64%
<b>Benefits</b>							
Payroll Taxes	\$ 25,321	\$ 25,627	\$ 24,786	\$ 23,136	\$ 26,394	\$ 26,899	1.91%
Pension 401						\$ 25,001	0.00%
Health & Dental	\$ 48,297	\$ 48,605	\$ 49,466	\$ 52,837	\$ 66,222	\$ 57,885	-12.59%
Cost Share	\$ -	\$ -	\$ -	\$ (3,141)	\$ (3,371)	\$ (3,315)	-1.66%
	<u>\$ 73,618</u>	<u>\$ 74,232</u>	<u>\$ 74,252</u>	<u>\$ 72,832</u>	<u>\$ 89,245</u>	<u>\$ 106,470</u>	19.30%



In this budget as part of capital is an upgrade to the Town's Accounting Software. This will require substantial effort by Staff, but the end result is that the Town and School Finance Departments will be using the same software.

### Department Functions

Accounting Budgeting Accounts Payable Payroll  
Purchasing Personnel Benefits Technology



## Expenditures: Finance & Personnel (continued)

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budgeted FY 2015	Proposed FY 2016	Change
<b>Operations</b>							
Software Licenses	\$ 8,090	\$ 8,335	\$ 8,755	\$ -	\$ 15,000	\$ 25,000	66.67%
IT Services	\$ 69,707	\$ 40,165	\$ 64,244	\$ -	\$ 75,000	\$ 65,000	-13.33%
IT Equipment	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 20,000	-33.33%
Payroll Processing	\$ 7,153	\$ 7,780	\$ 7,933	\$ 7,769	\$ 8,500	\$ 8,000	-5.88%
Travel	\$ 348	\$ 137	\$ 79	\$ 48	\$ 150	\$ 250	66.67%
Training (all non public safety)	\$ 11,365	\$ 10,952	\$ 13,176	\$ 8,415	\$ 22,500	\$ 18,000	-20.00%
Dues & Reference	\$ 12,068	\$ 10,480	\$ 18,591	\$ 16,638	\$ 20,500	\$ 17,500	-14.63%
Office Supplies	\$ 1,017	\$ 1,192	\$ 1,761	\$ 15,701	\$ 2,500	\$ 3,500	40.00%
Postage/Misc	\$ 2,204	\$ 2,235	\$ 2,417	\$ 2,645	\$ 2,500	\$ 2,500	0.00%
Telephone (all)	\$ 94,589	\$ 63,359	\$ 68,907	\$ 60,519	\$ 75,000	\$ 65,000	-13.33%
Community Notification	\$ -	\$ -	\$ 8,381	\$ 8,997	\$ 7,500	\$ 7,500	0.00%
Auditing	\$ 17,500	\$ 22,000	\$ 22,250	\$ 157,478	\$ 25,000	\$ 30,000	20.00%
Professional Services	\$ 8,661	\$ -	\$ 2,136	\$ 21,965	\$ 20,000	\$ 35,000	75.00%
Advertising	\$ 27,985	\$ 28,495	\$ 46,526	\$ 42,112	\$ 30,000	\$ 30,000	0.00%
Testing	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 3,000	200.00%
Liability & Prop Ins	\$ 195,437	\$ 206,861	\$ 249,519	\$ 239,160	\$ 230,500	\$ 222,990	-3.26%
Claims Expense*	\$ 16,197	\$ 12,472	\$ 124,330	\$ 4,440	\$ 20,000	\$ 10,000	-50.00%
OPEB	\$ 638,328	\$ 732,095	\$ 838,881	\$ 653,791	\$ 616,000	\$ 719,513	16.80%
Non Fire/Police/PW Pension	\$ 402,409	\$ 464,502	\$ 486,401	\$ 481,420	\$ 500,000	\$ 458,449	-8.31%
Workers Comp Ins	\$ 88,628	\$ 96,725	\$ 151,327	\$ 91,178	\$ 97,000	\$ 100,000	3.09%
Ins Fund*(Public Safety)	\$ -	\$ -	\$ 159	\$ -	\$ 2,500	\$ 40,000	1500.00%
Life Insurance	\$ 35,379	\$ 34,393	\$ 35,579	\$ 36,601	\$ 40,000	\$ 37,500	-6.25%
Employee Asst Program	\$ -	\$ -	\$ 1,431	\$ 1,908	\$ 2,500	\$ 2,000	-20.00%
Vaccine Program	\$ 74	\$ -	\$ 1,101	\$ 335	\$ 1,000	\$ 500	-50.00%
Vision Care*	\$ 3,488	\$ 3,340	\$ 2,128	\$ 2,745	\$ 2,500	\$ 2,750	10.00%
Retirement Contingency*	\$ 48,851	\$ 200,378	\$ 312,246	\$ 92,551	\$ 50,000	\$ 40,000	-20.00%
Unemployment	\$ 20,936	\$ 5,337	\$ 1,477	\$ 12,028	\$ 10,000	\$ 7,500	-25.00%
Emergency Asst	\$ 2,050	\$ 666	\$ 23,400	\$ -	\$ 5,000	\$ 2,500	-50.00%
Transfer to Transfer Station						\$ 5,500	0.00%
Misc	\$ 21,146	\$ -	\$ 32,169	\$ 2,161	\$ 5,000	\$ 5,000	0.00%
	<b>\$ 1,733,610</b>	<b>\$ 1,951,899</b>	<b>\$ 2,525,304</b>	<b>\$ 1,960,606</b>	<b>\$ 1,917,150</b>	<b>\$ 1,984,452</b>	<b>3.51%</b>
<b>Total</b>	<b>\$ 2,123,960</b>	<b>\$ 2,347,247</b>	<b>\$ 2,907,630</b>	<b>\$ 2,324,318</b>	<b>\$ 2,348,963</b>	<b>\$ 2,442,542</b>	<b>3.98%</b>



## Expenditures: Legal

**Mission:** *To provide exceptional legal services to the Town, its elected and appointed officials, boards, agencies and departments and further the Town's policy and public objectives through effective legal representation.*



The Town Solicitor is appointed by the Town Council and provides legal council to the Town Council, Town Administrator, Town staff and Town boards and commissions, exclusive of the School Department and police prosecutions. The Town Solicitor is proactive, meeting with Town Officials to anticipate and avoid potential problems before they arise and tracking state policy that affects the municipality.

The Town Solicitor accepts service of process on behalf of the Town and defends the Town in all lawsuits not handled by the town insurance carrier. The Solicitor files actions on behalf of the Town where necessary for civil remedies, including enforcement actions against public nuisances and violations of all

Town Ordinances.

The Town Solicitor attends all meetings of the Town Council, Planning Board and Zoning Board of Review, as well as other board meetings from time to time on an as needed basis. The Solicitor also attends office hours with Town officials.

Kevin Gavin is the Town's Solicitor. Police Prosecutions are handled by the Town's Prosecuting Attorney, Cort Chappell. The School Department retains legal representation independent of the town.

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Proposed FY 2016	change
Town Solicitor	\$ 166,953	\$ 249,304	\$ 252,679	\$ 124,593	\$ 250,000	\$ 125,000	-50.00%
Asst Solicitor Prosecution	\$ -	\$ -	\$ -	\$ 15,975	\$ -	\$ 20,000	0.00%
Labor Issues	\$ -	\$ -	\$ -	\$ 122,307	\$ -	\$ 5,000	0.00%
Other	\$ -	\$ -	\$ -	\$ 173,959	\$ -	\$ 100,000	0.00%
	<b>\$ 166,953</b>	<b>\$ 249,304</b>	<b>\$ 252,679</b>	<b>\$ 436,834</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>0.00%</b>



## Expenditures: Collections & Assessment

**Mission:** *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.*

The office maintains information for:

- 9,289 real estate accounts
- 725 tangible property account
- 21,523 motor vehicle accounts

Performs 600+ site visits annually due to building permits and certificates of occupancy

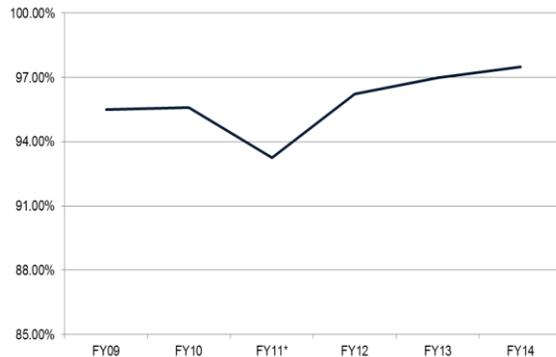
Generates nearly 20,000 bills totaling in excess of \$48 million

Sold and processed nearly 5,500 Transfer Stickers

Prepares Municipal Lien Certificates

Administers Annual Tax Lien Sale

Oversees the administration of Triennial Revaluation



*Portsmouth Tax Collection Rates*



*Matthew Helfend Tax Assessor/Collector*

Portsmouth also maintains a separate Tax Assessment Board of Review

This was created under Article V Chapter 503 of Town Charter

Current Members

John Endrusick, Chair

term expires 12/13/16

Hugh Atkins, Vice-Chair

term expires 07/09/15

William Wood

term expires 03/23/17

Bradley Finnegan

term expires 01/12/18



## Collections & Assessment: Budget

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Proposed FY 2016	Change
<b>Salaries</b>							
Collector/Assessor	\$ 250,005	\$ 219,257	\$ 186,180	\$ 218,669	\$ 66,300	\$ 67,626	2.00%
Staff	\$ -	\$ -	\$ -	\$ -	\$ 184,251	\$ 191,432	3.90%
Longevity	\$ 24,055	\$ 24,402	\$ 12,819	\$ 8,585	\$ 13,475	\$ 13,879	3.00%
Overtime/Temp	\$ 866	\$ 483	\$ 11,809	\$ 1,082	\$ 500	\$ 500	0.00%
	<b>\$ 274,926</b>	<b>\$ 244,142</b>	<b>\$ 210,808</b>	<b>\$ 222,038</b>	<b>\$ 264,526</b>	<b>\$ 273,437</b>	<b>3.37%</b>
<b>Benefits</b>							
Payroll Taxes	\$ 22,198	\$ 19,655	\$ 16,283	\$ 18,523	\$ 20,275	\$ 20,918	3.17%
Pension 401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,347	0.00%
Health & Dental	\$ 45,639	\$ 48,236	\$ 40,520	\$ 45,387	\$ 59,505	\$ 65,908	10.76%
Cost Share	\$ -	\$ -	\$ -	\$ (4,336)	\$ (5,306)	\$ (9,700)	82.81%
	<b>\$ 67,837</b>	<b>\$ 67,891</b>	<b>\$ 56,803</b>	<b>\$ 64,098</b>	<b>\$ 74,474</b>	<b>\$ 92,473</b>	<b>24.17%</b>
<b>Operations</b>							
Software Licenses	\$ 15,775	\$ 15,510	\$ 15,750	\$ 16,125	\$ 17,500	\$ 15,525	-11.29%
Travel	\$ 583	\$ 344	\$ 165	\$ -	\$ 500	\$ 100	-80.00%
Mapping Services	\$ -	\$ -	\$ 264	\$ -	\$ 1,300	\$ 1,870	43.85%
Office Supplies	\$ 6,159	\$ 4,447	\$ 4,129	\$ 4,659	\$ 5,000	\$ 5,850	17.00%
Postage/Misc	\$ 11,675	\$ 12,145	\$ 11,022	\$ 12,848	\$ 12,000	\$ 12,500	4.17%
Collection Fees	\$ 1,478	\$ 130	\$ 655	\$ -	\$ 500	\$ 3,000	500.00%
Revaluation*	\$ 37,202	\$ -	\$ -	\$ 30,531	\$ 25,000	\$ 157,500	530.00%
Tax Assmt Brd Revi	\$ 859	\$ 2,197	\$ 666	\$ 486	\$ 1,500	\$ 1,050	-30.00%
GIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	0.00%
	<b>\$ 73,731</b>	<b>\$ 34,773</b>	<b>\$ 32,651</b>	<b>\$ 118,225</b>	<b>\$ 63,300</b>	<b>\$ 202,395</b>	<b>219.74%</b>
<b>Total</b>	<b>\$ 416,494</b>	<b>\$ 346,806</b>	<b>\$ 300,262</b>	<b>\$ 404,361</b>	<b>\$ 402,300</b>	<b>\$ 568,305</b>	<b>41.26%</b>

A full revaluation is scheduled for December 2016 at an estimated cost of \$315,000. Cost is split between FY 16 & FY 17

A GIS system is included in FY 16. The Software will be shared with the Planning Office.

Pension Reform and move to defined contribution plan allow for department breakout of cost. Excluding 401 & Revaluation Cost change year to year is 4.8%.



## 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.*

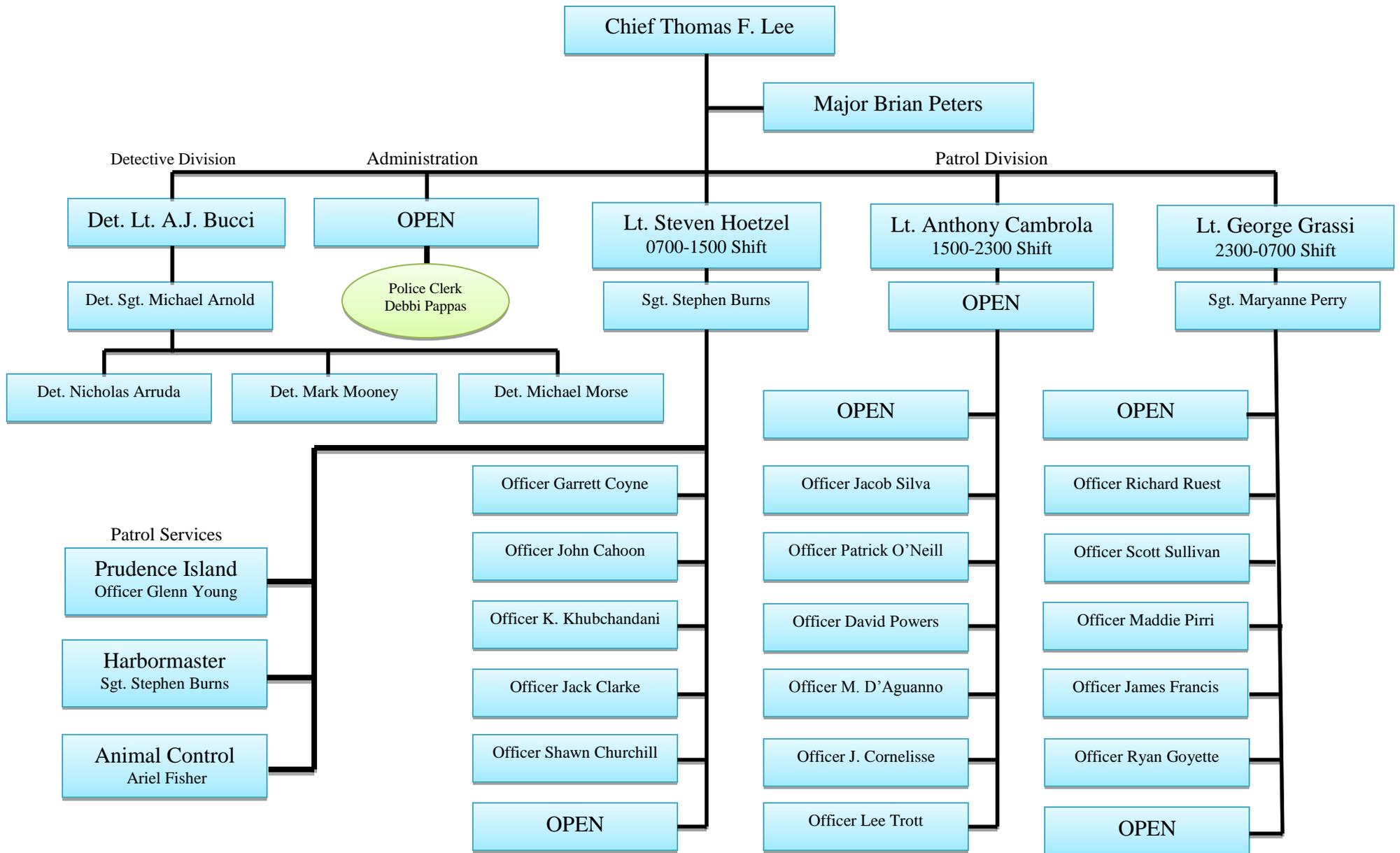


Keeping citizens informed.

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 bans.

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.

# PORTSMOUTH POLICE DEPARTMENT ORGANIZATIONAL CHART





## Expenditures: Police: Activity and Accomplishments

**28,267**

### Traffic Data FY 2014

Citations Issued	2,557
Warnings Issued	4,263
Notice and Demand	263
M/V Accident Reports	594
<b>Total Traffic Stops</b>	<b>6,694</b>

### Crime Report Data FY 2014

Homicide	-	Stolen Property Offenses	6
Kidnapping/Abduction	1	Vandalism	106
Forcible Rape	3	Drug Narcotic Violation	119
Forcible Sodomy	1	Statutory Rape, Non Force	1
Fondling	1	Pornography, Obscene Material	1
Robbery	-	Weapons Law Violations	15
Aggravated Assault	3	Bad Checks	32
Simple Assault	93	Disorderly Conduct	75
Intimidation	6	Driving Under the Influence	138
Burglary/Breaking and Entering	47	Family Offenses, Non Violent	55
Shoplifting	5	Liquor Law Violations	25
Motor Vehicle Theft	4	Runaways	32
Counterfeiting/Forgery	6	Trespass	24
Fraud, False Pretenses	2	All other Offenses	360
Fraud, Credit Card/ATM	11	Traffic, Town By-Law Offenses	1,423
		<b>TOTAL OFFENSES:</b>	<b>2,748</b>





## Expenditures: Police: Activity and Accomplishments

### Portsmouth Police Award Program



The Portsmouth Police Department established an Employee and Volunteer Awards program in Fiscal Year 2014. The ceremony was held at the Town's Glen Manor House. Patrolman Francis, Officer Pirri, Officer Sullivan, Officer Trott, Detective Mooney and Detective Sergeant Arnold received awards. Distinguished Service Awards were presented to Lt Cambrola for his arrest of a murder suspect and to Sergeant Travers and Patrolman Francis for their apprehension of a sexual assault suspect.

### Citizen's Police Academy

The Department re establishes the citizen's police academy with the first class graduating in April. This eight week program allows citizens to experience a first hand look at the daily operation of the Portsmouth Police Department. The program consists of classroom instruction, demonstrations, tours and hands on application as instructed by members of the Portsmouth Police Department.





## Expenditures: Police: Wages & Benefits

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Proposed FY 2016	Change
<b>Salaries</b>							
Chief	\$ 1,785,223	\$ 1,845,623	\$ 1,911,865	\$ 89,188	\$ 97,614	\$ 99,566	2.00%
Deputy	\$ -	\$ -	\$ -	\$ 75,065	\$ 82,156	\$ 85,475	4.04%
Lieutenants (5)	\$ -	\$ -	\$ -	\$ 312,010	\$ 354,877	\$ 355,280	0.11%
Sergeants (4)	\$ -	\$ -	\$ -	\$ 227,379	\$ 248,860	\$ 258,912	4.04%
Detective Insp (3)	\$ -	\$ -	\$ -	\$ 164,652	\$ 180,206	\$ 187,485	4.04%
Patrol (20)	\$ -	\$ -	\$ -	\$ 1,013,319	\$ 1,024,755	\$ 1,112,842	8.60%
SRO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,315	0.00%
Records Clerk	\$ -	\$ -	\$ -	\$ 45,243	\$ 51,147	\$ 52,559	2.76%
Differential Stipend	\$ 3,120	\$ 3,240	\$ 3,120	\$ 3,100	\$ 3,120	\$ 3,359	7.66%
Holiday Pay	\$ 85,081	\$ 86,823	\$ 90,423	\$ 87,860	\$ 93,236	\$ 97,034	4.07%
Adj for Staff Reduct	\$ -	\$ -	\$ -	\$ -	\$ (7,114)	\$ -	-100.00%
Longevity	\$ 123,226	\$ 136,911	\$ 141,752	\$ 127,223	\$ 123,279	\$ 122,445	-0.68%
Overtime/Temp	\$ 338,823	\$ 315,304	\$ 338,914	\$ 305,421	\$ 250,000	\$ 250,000	0.00%
	<b>\$ 2,335,473</b>	<b>\$ 2,387,901</b>	<b>\$ 2,486,074</b>	<b>\$ 2,590,845</b>	<b>\$ 2,502,136</b>	<b>\$ 2,699,272</b>	<b>7.88%</b>
<b>Benefits</b>							
Payroll Taxes	\$ 175,697	\$ 178,972	\$ 185,409	\$ 184,167	\$ 191,413	\$ 206,494	7.88%
Health & Dental	\$ 455,117	\$ 519,192	\$ 551,159	\$ 483,875	\$ 514,216	\$ 597,019	16.10%
Cost Share	\$ -	\$ -	\$ -	\$ (55,230)	\$ (52,403)	\$ (71,642)	36.71%
Pension 401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,894	0.00%
DB Pension	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,242,190	0.00%
Pension	\$ 752,201	\$ 818,636	\$ 840,495	\$ 857,892	\$ 1,962,541	\$ -	-100.00%
	<b>\$ 1,383,015</b>	<b>\$ 1,516,800</b>	<b>\$ 1,577,063</b>	<b>\$ 1,515,069</b>	<b>\$ 2,615,767</b>	<b>\$ 2,028,955</b>	<b>-22.43%</b>
<b>Salaries &amp; Benefits</b>	<b>\$ 3,718,488</b>	<b>\$ 3,904,701</b>	<b>\$ 4,063,137</b>	<b>\$ 4,105,914</b>	<b>\$ 5,117,903</b>	<b>\$ 4,728,227</b>	<b>-7.61%</b>



## Expenditures: Police: Operations

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Proposed FY 2016	Change
<b>Operations</b>							
Uniform Allowance	\$ 43,400	\$ 43,000	\$ 46,200	\$ 46,200	\$ 43,400	\$ 47,600	9.68%
Vehicle: Fuel	\$ 71,052	\$ 87,274	\$ 88,377	\$ 81,362	\$ 80,000	\$ 80,000	0.00%
Vehicle: Maintenance	\$ 49,586	\$ 55,304	\$ 61,309	\$ 61,059	\$ 55,000	\$ 60,000	9.09%
Maint: Emergency R	\$ 14,632	\$ 13,652	\$ 13,652	\$ 14,061	\$ 14,000	\$ 14,061	0.44%
Maint: Radio Other	\$ 2,683	\$ 1,444	\$ 2,459	\$ 2,481	\$ 2,500	\$ 2,500	0.00%
Maint: Equipment	\$ 5,227	\$ 6,114	\$ 4,461	\$ 6,957	\$ 4,000	\$ 5,000	25.00%
Maint: Computer	\$ 9,212	\$ 5,747	\$ 5,156	\$ 916	\$ 5,000	\$ 5,000	0.00%
Maint: Building	\$ 10,472	\$ 8,540	\$ 18,437	\$ 6,570	\$ 12,000	\$ 12,000	0.00%
Janitorial Service	\$ 13,676	\$ 12,250	\$ 13,000	\$ 13,067	\$ 13,500	\$ 13,500	0.00%
Electricity	\$ 22,963	\$ 16,260	\$ 18,514	\$ 15,904	\$ 20,000	\$ 20,000	0.00%
Heat	\$ 3,387	\$ 2,048	\$ 2,201	\$ 3,576	\$ 2,500	\$ 3,000	20.00%
Office Supplies	\$ 5,880	\$ 5,437	\$ 7,064	\$ 6,205	\$ 6,000	\$ 6,500	8.33%
Postage/Misc	\$ 898	\$ 1,083	\$ 1,161	\$ 1,529	\$ 1,200	\$ 1,200	0.00%
Continuing Education	\$ 35,296	\$ 42,860	\$ 21,336	\$ 3,445	\$ 22,000	\$ 24,000	9.09%
Training	\$ 4,464	\$ 3,255	\$ 2,345	\$ 3,575	\$ 3,000	\$ 10,000	233.33%
Firearms Training	\$ 7,486	\$ 8,165	\$ 7,495	\$ 7,500	\$ 8,000	\$ 8,000	0.00%
Accreditation Progr	\$ -	\$ 1,500	\$ -	\$ 4,000	\$ 2,500	\$ 4,000	60.00%
Investigations	\$ -	\$ 728	\$ 355	\$ 400	\$ 700	\$ 700	0.00%
Fingerprinting Servic	\$ 7,140	\$ 6,840	\$ 6,360	\$ 6,480	\$ 6,500	\$ 7,000	7.69%
Program Support	\$ 20,828	\$ 19,793	\$ 29,656	\$ 28,827	\$ 30,000	\$ 30,000	0.00%
Police Academy	\$ -	\$ 5,361	\$ 3,100	\$ 3,654	\$ 6,000	\$ 8,000	33.33%
Equipment	\$ 9,687	\$ 14,842	\$ 11,514	\$ 8,176	\$ 10,000	\$ 1,000	-90.00%
Vehicles	\$ 55,010	\$ 53,971	\$ 26,658	\$ 95,474	\$ -	\$ -	0.00%
Misc	\$ 2,868	\$ 2,505	\$ 2,678	\$ 4,817	\$ 2,500	\$ 2,800	12.00%
	<b>\$ 395,847</b>	<b>\$ 417,973</b>	<b>\$ 393,488</b>	<b>\$ 426,235</b>	<b>\$ 350,300</b>	<b>\$ 365,861</b>	<b>4.44%</b>
<b>Total</b>	<b>\$ 4,114,335</b>	<b>\$ 4,322,674</b>	<b>\$ 4,456,625</b>	<b>\$ 4,532,149</b>	<b>\$ 5,468,203</b>	<b>\$ 5,094,088</b>	<b>-6.84%</b>



## Expenditures: Prudence Island



Several islands are part of the Town of Portsmouth: Prudence Island, Patience Island, Hog Island, Hope, and Despair Island. Prudence Island receives year round services. The other islands receive minimal services on a seasonal basis.

There are no bridges to the islands. Prudence Island does have ferry service. A new ferry operator was put into place in 2014. There is limited ferry service to Hog Island.



Increasing year round and seasonal residents on Prudence Island have put additional stress on services, particularly public safety in recent years.

Services currently provided by the Town of Portsmouth to Prudence Island include two full time public work employees, one full time public safety officer, and annual support for the Prudence Island Volunteer Fire Department. This support is funding and equipment. The ability for the PI Volunteer Fire Department to address EMT needs is a significant issue for the island



## Expenditures: Prudence Island: Special Service (Police)

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Request FY 2016	Change
<b>Salaries</b>							
Wages	\$ -	\$ 55,332	\$ 56,366	\$ 57,004	\$ 57,923	\$ 60,260	4.03%
Holiday Pay	\$ -	\$ 848	\$ 864	\$ 878	\$ 891	\$ 927	4.04%
Longevity	\$ -	\$ 3,858	\$ 3,916	\$ 3,975	\$ 3,975	\$ 4,821	21.28%
Overtime/Temp	\$ -	\$ 3,858	\$ 3,657	\$ 3,954	\$ 3,500	\$ 3,000	-14.29%
	<b>\$ -</b>	<b>\$ 63,896</b>	<b>\$ 64,803</b>	<b>\$ 65,812</b>	<b>\$ 66,289</b>	<b>\$ 69,008</b>	<b>4.10%</b>
<b>Benefits</b>							
Payroll Taxes	\$ -	\$ 4,754	\$ 4,791	\$ 4,825	\$ 5,071	\$ 5,279	4.10%
Health	\$ -	\$ 17,265	\$ 16,746	\$ 15,137	\$ 15,630	\$ 17,638	12.85%
Cost Share						\$ (1,808)	0.00%
Pension: 401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,706	0.00%
	<b>\$ -</b>	<b>\$ 22,019</b>	<b>\$ 21,537</b>	<b>\$ 19,962</b>	<b>\$ 20,701</b>	<b>\$ 22,815</b>	<b>10.21%</b>
<b>Operations</b>							
Uniforms	\$ -	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	0.00%
Transportation	\$ -	\$ -	\$ 64	\$ 8	\$ 150	\$ 150	0.00%
Vehicle: Fuel	\$ -	\$ 1,188	\$ 1,749	\$ 1,298	\$ 1,500	\$ 1,500	0.00%
Vehicle: Maintenance	\$ -	\$ 39	\$ 452	\$ 39	\$ 500	\$ 500	0.00%
Postage.Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>\$ -</b>	<b>\$ 2,627</b>	<b>\$ 3,665</b>	<b>\$ 2,745</b>	<b>\$ 3,550</b>	<b>\$ 3,550</b>	<b>0.00%</b>
<b>PI Special Svc Total</b>	<b>\$ -</b>	<b>\$ 88,542</b>	<b>\$ 90,005</b>	<b>\$ 88,518</b>	<b>\$ 90,540</b>	<b>\$ 95,373</b>	<b>5.34%</b>

Pension Reform and move to defined contribution plan allow for department breakout of cost. Payment for defined benefit plan still accounted for in Finance budget.  
 Excluding 401 pension changes year to year is 3.5%



## Expenditures: Animal Control

Portsmouth Animal Control is under the supervision of the Town's Police Department. In 2014 there were 487 animal control complaints. 258 of these were responded to by the Animal Control Officer with 39 citations being issued.



State law requires a portion of animal licenses to be put into separate fund for spay/neuter. Animal Control Officer Ariel Fisher has been working to use these funds and has started Portsmouth first town wide spay/neuter clinic. The Town will use a model that has been successful in other towns and will be offering \$100 per pet to be used toward the cost. For more information contact Animal Control Officer Ariel Fisher.

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Proposed FY 2016	Change
<b>Salaries</b>							
Wages	\$ -	\$ 9,522	\$ 30,543	\$ 35,283	\$ 36,820	\$ 38,404	4.30%
Overtime/Temp	\$ -	\$ 2,621	\$ 1,826	\$ 2,643	\$ 2,000	\$ 1,500	-25.00%
	<b>\$ -</b>	<b>\$ 12,143</b>	<b>\$ 32,369</b>	<b>\$ 37,926</b>	<b>\$ 38,820</b>	<b>\$ 39,904</b>	<b>2.79%</b>
<b>Benefits</b>							
Payroll Taxes	\$ -	\$ 907	\$ 2,486	\$ 2,834	\$ 2,970	\$ 3,053	2.78%
Pension 401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,072	0.00%
Health	\$ -	\$ 5,221	\$ 5,932	\$ 5,612	\$ 5,743	\$ 7,548	31.43%
Cost Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (965)	0.00%
	<b>\$ -</b>	<b>\$ 6,128</b>	<b>\$ 8,418</b>	<b>\$ 8,446</b>	<b>\$ 8,713</b>	<b>\$ 12,708</b>	<b>45.85%</b>
<b>Operations</b>							
Uniforms	\$ -	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	0.00%
Office Supplies	\$ -	\$ 578	\$ 778	\$ 1,119	\$ 750	\$ 750	0.00%
Shelter Operations	\$ -	\$ 53,350	\$ 55,642	\$ 55,990	\$ 55,000	\$ 56,100	2.00%
Vehicle: Fuel	\$ -	\$ 559	\$ 1,789	\$ 1,559	\$ 2,000	\$ 2,000	0.00%
Vehicle: Maintenance	\$ -	\$ 1,636	\$ 651	\$ 407	\$ 1,500	\$ 1,000	-33.33%
Postage/Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	0.00%
	<b>\$ -</b>	<b>\$ 57,523</b>	<b>\$ 60,260</b>	<b>\$ 60,475</b>	<b>\$ 60,650</b>	<b>\$ 61,450</b>	<b>1.32%</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ 75,794</b>	<b>\$ 101,047</b>	<b>\$ 106,847</b>	<b>\$ 108,183</b>	<b>\$ 114,062</b>	<b>5.43%</b>

Pension Reform and move to defined contribution plan allow for department breakout of cost. Payment for defined benefit plan still accounted for in Finance budget. Excluding 401 pension change year to year is 2.6%



## Expenditures: Harbor Master



Portsmouth has one of the largest coastlines of any Rhode Island community. It has more moorings than any community in the state (1,000+). Protecting this natural resource while providing safe boating opportunities is the mission of the Portsmouth Harbor Master. The Harbor Master is supervised by the Police Department that works closely with the Town's Harbor Commission.

In FY 2015 the Town increased the mooring fees. As part of this increase, any funds in excess of expenditures will be placed in a restricted account to address replacement of the

Harbor Master boat.

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Proposed FY 2016	Change
<b>Salaries</b>							
Wages	\$ -	\$ 24,184	\$ 18,310	\$ 23,506	\$ 23,459	\$ 24,000	2.31%
Overtime/Temp	\$ -	\$ 14,856	\$ 12,450	\$ 18,713	\$ 15,000	\$ 10,000	-33.33%
	<b>\$ -</b>	<b>\$ 39,040</b>	<b>\$ 30,760</b>	<b>\$ 42,219</b>	<b>\$ 38,459</b>	<b>\$ 34,000</b>	<b>-11.59%</b>
<b>Benefits</b>							
Payroll Taxes	\$ -	\$ 2,987	\$ 1,540	\$ 3,110	\$ 2,942	\$ 2,601	-11.59%
	<b>\$ -</b>	<b>\$ 2,987</b>	<b>\$ 1,540</b>	<b>\$ 3,019</b>	<b>\$ 2,942</b>	<b>\$ 2,601</b>	<b>-11.59%</b>
<b>Operations</b>							
Buoy Maintenance	\$ -	\$ 5,015	\$ 3,200	\$ 3,659	\$ 5,000	\$ 4,000	-20.00%
Boat: Fuel	\$ -	\$ 3,059	\$ 1,872	\$ 713	\$ 2,500	\$ 2,000	-20.00%
Boat: Maintenance	\$ -	\$ 5,456	\$ 3,391	\$ 2,902	\$ 3,500	\$ 3,500	0.00%
Equipment	\$ -	\$ 4,111	\$ 5,035	\$ 927	\$ 3,500	\$ 3,500	0.00%
Office Supplies	\$ -	\$ 348	\$ 95	\$ 67	\$ 200	\$ 100	-50.00%
Reserve for Boat	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,199	0.00%
Postage/Misc	\$ -	\$ 95	\$ 52	\$ 63	\$ 100	\$ 100	0.00%
	<b>\$ -</b>	<b>\$ 18,084</b>	<b>\$ 13,645</b>	<b>\$ 8,331</b>	<b>\$ 14,800</b>	<b>\$ 68,399</b>	<b>362.16%</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ 60,111</b>	<b>\$ 45,945</b>	<b>\$ 56,133</b>	<b>\$ 56,201</b>	<b>\$ 105,000</b>	<b>86.83%</b>

- Reserve for new boat is a the excess of revenues over expenses



## 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.*



In fiscal year 2014 the Portsmouth Fire Department responded to over 2,900 emergency calls. This included nearly 2,000 emergency medical calls, 400 alarm calls, 160 motor vehicle accidents and 100 marine calls. The Department also responded to Prudence Island more than 20 times.

The department updated the patient care reporting system as part of effort to reduce out of service time for ambulances during emergency medical responses. The Department generates significant revenue from the ambulance service. It is projected that this amount will exceed \$300,000 in Fiscal Year 2016.

The Department continues to seek grants to offset cost of equipment. It was awarded \$80,000 to purchase new fire hose and air compressor, and is awaiting notification on several other applications for self contained breathing apparatus and replacement of fire boat.



Mike Cranson, Fire Chief

The Department increased fire education in the town of Portsmouth. The fourth annual public open house was held in October as part of Fire Prevention Month. Presentations were given to all Town Schools and several of the community's larger apartment buildings and local businesses. The Department worked with the RI Dept of Health in updating the Medical Emergency Distribution System (MEDS) Plan.

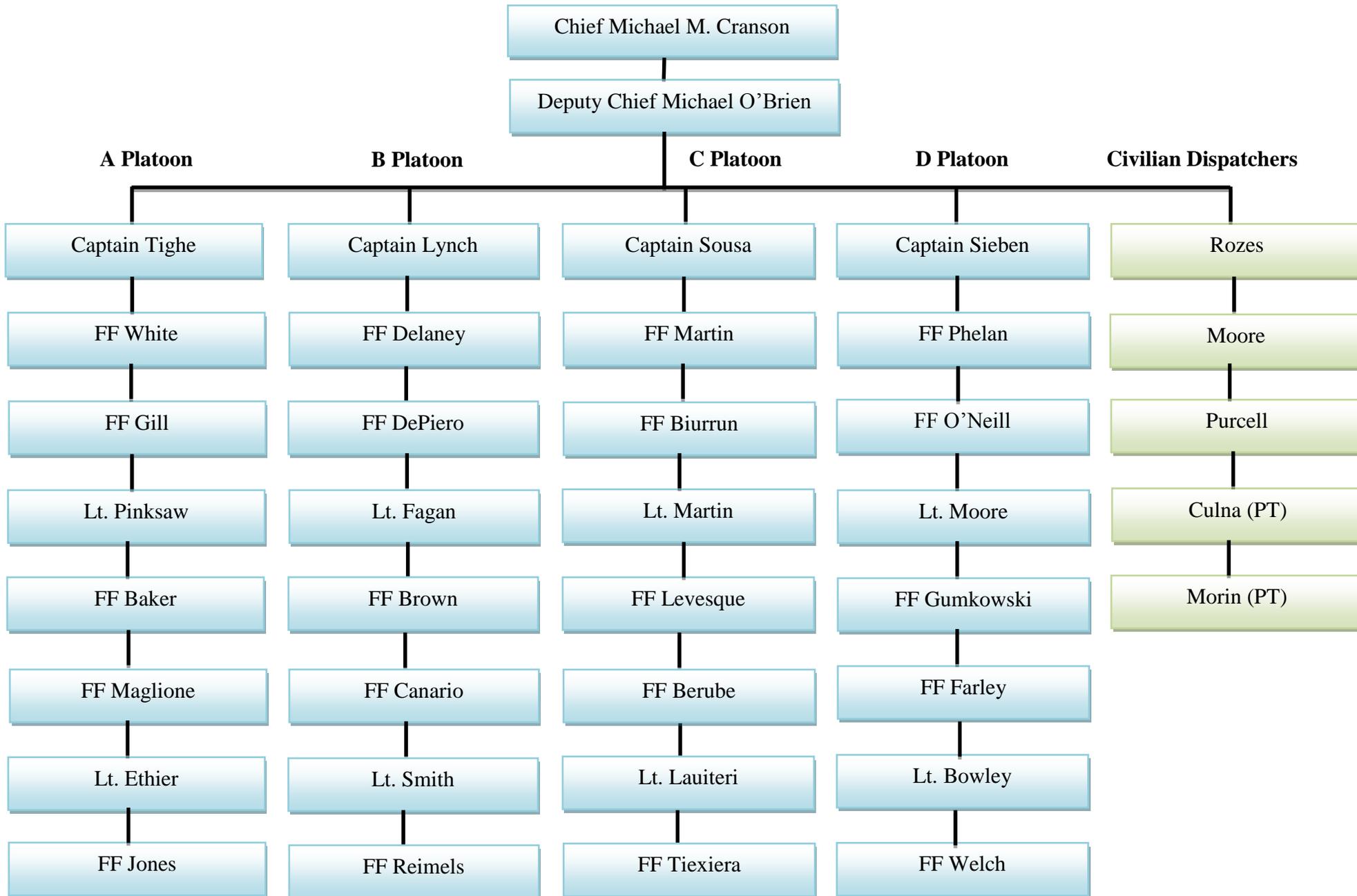
Training continues to be a priority and four (4) firefighters were certified in Firefighter I & Firefighter II through NEPA, four (4) firefighters were certified as Instructor I, two (2) firefighters were certified as Fire Officers and two (2) were certified for conducting live fire training.

Portsmouth is designated Heart Safe Community, only 8 of the 39 RI Communities have earned this designation





The Portsmouth Fire Department is broken down into 4 shifts; each shift is led by a captain with 2 lieutenants and 5 firefighters. In addition the department is support by a civilian dispatch team that consists of 3 full time and 2 part time dispatchers.





## Expenditures: Fire: Wages & Benefits

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budgeted FY 2015	Proposed FY 2016	Change
<b>Salaries</b>							
Chief	\$ 1,720,099	\$ 1,650,580	\$ 1,734,207	\$ 86,904	\$ 89,203	\$ 90,989	2.00%
Deputy	\$ -	\$ -	\$ -	\$ 74,984	\$ 76,968	\$ 78,509	2.00%
Captains (4)	\$ -	\$ -	\$ -	\$ 230,642	\$ 236,736	\$ 248,767	5.08%
Lieutenants (8)	\$ -	\$ -	\$ -	\$ 424,567	\$ 440,161	\$ 462,528	5.08%
Fire Fighters (20)	\$ -	\$ -	\$ -	\$ 938,135	\$ 1,010,760	\$ 1,078,533	6.71%
Fire Marshall	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000	0.00%
EMT Cert	\$ 120,925	\$ 117,200	\$ 117,200	\$ 142,000	\$ 167,000	\$ 173,000	3.59%
Dispatch	\$ -	\$ -	\$ -	\$ 130,212	\$ 133,661	\$ 143,942	7.69%
Holiday Pay	\$ 79,803	\$ 75,281	\$ 74,348	\$ 80,313	\$ 87,091	\$ 87,809	0.82%
Longevity	\$ 103,086	\$ 114,731	\$ 112,972	\$ 109,331	\$ 114,507	\$ 120,215	4.98%
Overtime/Temp	\$ 642,883	\$ 686,458	\$ 515,363	\$ 368,673	\$ 200,000	\$ 300,000	50.00%
	<b>\$ 2,666,796</b>	<b>\$ 2,644,250</b>	<b>\$ 2,554,090</b>	<b>\$ 2,585,761</b>	<b>\$ 2,556,087</b>	<b>\$ 2,839,292</b>	<b>11.08%</b>
<b>Benefits</b>							
Payroll Taxes	\$ 197,900	\$ 196,310	\$ 190,519	\$ 193,041	\$ 199,366	\$ 217,206	8.95%
Health & Dental	\$ 433,586	\$ 440,584	\$ 403,117	\$ 439,853	\$ 407,525	\$ 480,006	17.79%
Health Saving Acct	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ 53,000	-3.64%
Cost Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Pension 401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,481	0.00%
Pension DB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Pension	\$ 626,570	\$ 701,928	\$ 746,335	\$ 916,692	\$ 850,000	\$ 1,145,156	34.72%
	<b>\$ 1,258,056</b>	<b>\$ 1,338,822</b>	<b>\$ 1,339,971</b>	<b>\$ 1,549,586</b>	<b>\$ 1,511,891</b>	<b>\$ 1,934,849</b>	<b>27.98%</b>
<b>Saraies &amp; Benefits</b>	<b>\$ 3,924,852</b>	<b>\$ 3,983,072</b>	<b>\$ 3,894,061</b>	<b>\$ 4,135,347</b>	<b>\$ 4,067,978</b>	<b>\$ 4,774,141</b>	<b>17.36%</b>

\* Included in Fire Wages is cost of Fire Marshall Position and additional overtime. These items are the being added in anticipation of policy change regarding ambulance billing. (See revenue)



## Expenditures: Fire: Operations

<b>Operations</b>	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budgeted FY 2015	Proposed FY 2016	Change
Uniform Allowance	\$ 40,800	\$ 43,539	\$ 46,721	\$ 46,721	\$ 66,500	\$ 68,000	2.26%
Vehicle: Fuel: Diesel	\$ 25,197	\$ 32,676	\$ 33,494	\$ 33,494	\$ 22,322	\$ 32,000	43.36%
Vehicle: Fuel: Gas	\$ 10,713	\$ 12,337	\$ 10,254	\$ 10,254	\$ 11,500	\$ 11,000	-4.35%
Vehicle: Maintenance	\$ 38,292	\$ 33,848	\$ 24,215	\$ 24,215	\$ 25,000	\$ 40,000	60.00%
Maint: Radio	\$ 5,689	\$ 1,676	\$ 3,170	\$ 3,170	\$ 4,000	\$ 4,200	5.00%
Maint: Computer	\$ 11,667	\$ 12,547	\$ 5,250	\$ 5,250	\$ 9,000	\$ 9,000	0.00%
Maint: Building	\$ 11,711	\$ 12,704	\$ 11,681	\$ 11,681	\$ 12,500	\$ 12,500	0.00%
Electricity	\$ 13,978	\$ 12,835	\$ 13,229	\$ 13,229	\$ 13,500	\$ 13,500	0.00%
Heat	\$ 8,019	\$ 5,209	\$ 7,050	\$ 7,050	\$ 8,500	\$ -	-100.00%
Office Supplies	\$ 4,317	\$ 4,484	\$ 2,350	\$ 2,350	\$ 3,000	\$ 3,000	0.00%
Postage/Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Continuing Education	\$ 9,903	\$ 15,225	\$ 12,375	\$ 11,392	\$ 12,500	\$ 12,500	0.00%
Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
NFPA & SARA Compliance	\$ 8,196	\$ 9,582	\$ 8,308	\$ 6,140	\$ 11,000	\$ 6,500	-40.91%
Emergency Mgmt	\$ 911	\$ 6,012	\$ 3,457	\$ 5,041	\$ 5,000	\$ 5,000	0.00%
Medical Supplies	\$ -	\$ -	\$ 28,268	\$ 39,137	\$ 40,000	\$ 40,000	0.00%
Amb Billing Svc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	0.00%
Hydrant	\$ 153,342	\$ 176,113	\$ 197,908	\$ 43,495	\$ 205,000	\$ 205,000	0.00%
Clothing	\$ 11,442	\$ 9,893	\$ 14,425	\$ 206,927	\$ 12,000	\$ 10,000	-16.67%
Equipment	\$ 14,577	\$ 16,240	\$ 14,929	\$ 11,167	\$ 16,000	\$ 20,000	25.00%
Grant Matches	\$ -	\$ -	\$ -	\$ 15,524	\$ -	\$ -	0.00%
Misc	\$ 130,408	\$ 51	\$ 4,762	\$ -	\$ 2,500	\$ 1,000	-60.00%
	<b>\$ 499,162</b>	<b>\$ 404,971</b>	<b>\$ 441,846</b>	<b>\$ 496,237</b>	<b>\$ 479,822</b>	<b>\$ 528,200</b>	<b>10.08%</b>
<b>Total</b>	<b>\$ 4,424,014</b>	<b>\$ 4,388,043</b>	<b>\$ 4,335,907</b>	<b>\$ 4,631,584</b>	<b>\$ 4,547,800</b>	<b>\$ 5,302,341</b>	<b>16.59%</b>



## Expenditures: Public Works

*Mission: Provide responsive and high quality service in the maintenance and improvements of town owned property and infrastructure through positive interaction and cost effective management.*



*Brian Woodhead  
Deputy*

*David Kehew  
Director*

In fiscal year 2014 the public works:

- Cleaned and inspected over 2,750 catch basins and repaired or rebuilt 59
- Installed 41 new street signs and repaired 42
- Responded to 21 snow events with 50 inches of accumulation
- Picked up 1,433 Christmas trees curbside
- Treated all catch basins as part of mosquito abatement program
- Continued Town's road improvement plan
  - Ash St, Cypress St, Orchard View Rd, Ladiera Ave, Pine Tree Rd Birch St
  - Silvia, Hedly St, Warrens Way, Thurston Ave, Fairview Ln, Fountain Ave
  - Thorpe Ave, Seaconnet Blvd, Ruth, Gould Ave, Edith Ave, and others.

Major Projects for Fiscal Year 2016 are:

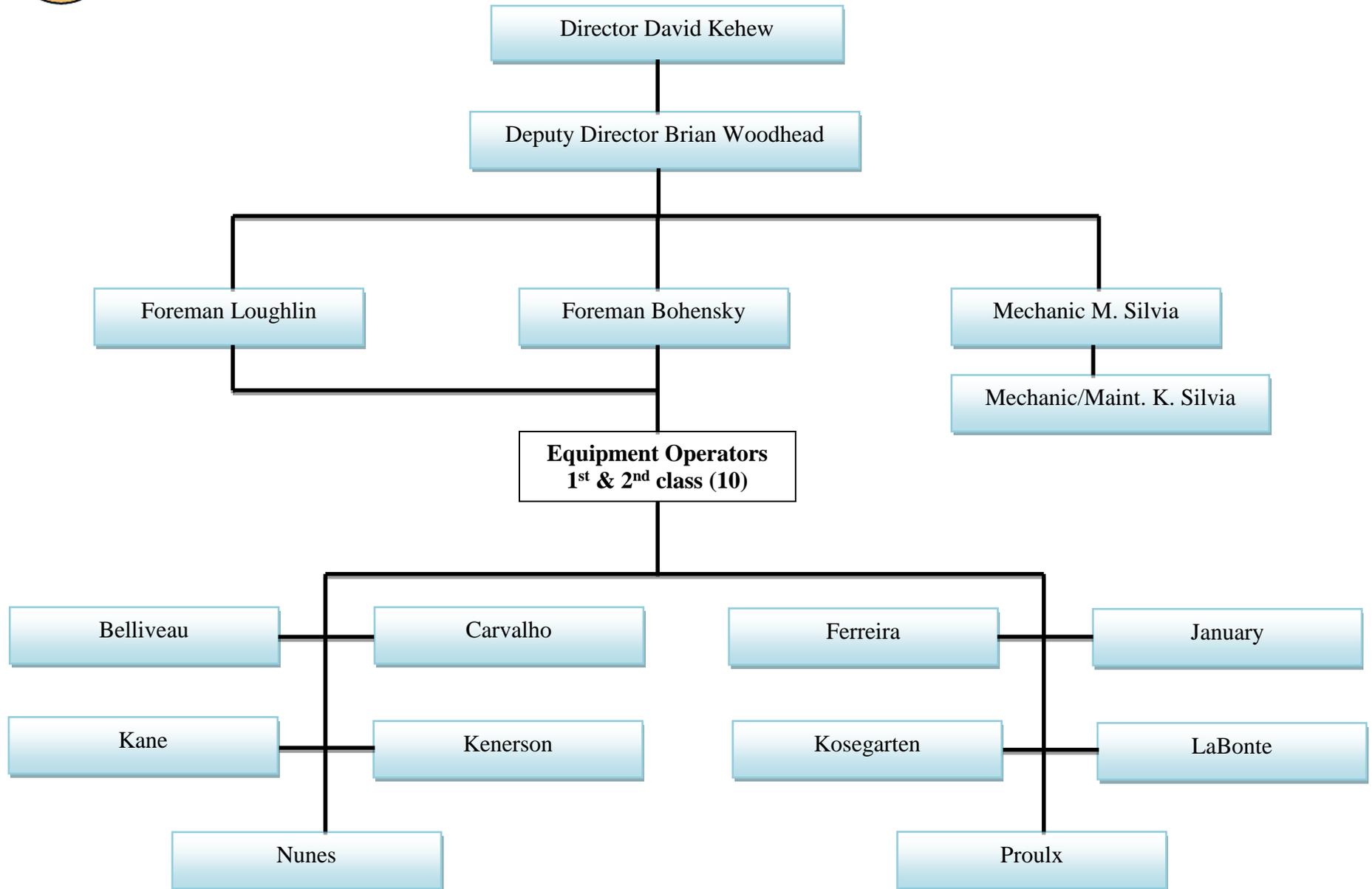
- Continuing Town Paving Program (\$1,000,000)
- Paving Project for Prudence Island
- Planning for Salt Sheds
- Working with Safety Committee to address various issues
- Develop department Training Program



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>



## Expenditures: Public Works: Organizational Chart





## Expenditures: Public Works: Wages & Benefits

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budgeted FY 2015	Proposed FY 2016	Change
<b>Salaries</b>							
Director	\$ 780,782	\$ 788,306	\$ 798,451	\$ 87,454	\$ 93,239	\$ 95,188	2.09%
Deputy	\$ -	\$ -	\$ -	\$ 75,459	\$ 80,452	\$ 82,132	2.09%
Staff	\$ -	\$ -	\$ -	\$ 675,919	\$ 781,123	\$ 812,366	4.00%
Longevity	\$ 56,929	\$ 59,819	\$ 64,854	\$ 63,050	\$ 56,208	\$ 58,889	4.77%
Overtime Pt: Waste	\$ -	\$ 11,796	\$ 12,771	\$ 11,807	\$ 12,500	\$ 12,500	0.00%
Overtime	\$ 20,422	\$ 25,416	\$ 19,397	\$ 20,400	\$ 25,000	\$ 20,000	-20.00%
	<b>\$ 858,133</b>	<b>\$ 885,337</b>	<b>\$ 895,473</b>	<b>\$ 934,089</b>	<b>\$ 1,048,522</b>	<b>\$ 1,081,075</b>	<b>3.10%</b>
<b>Benefits</b>							
Payroll Taxes	\$ 64,428	\$ 66,880	\$ 67,230	\$ 70,691	\$ 80,595	\$ 76,964	-4.51%
Health & Dental	\$ 256,596	\$ 254,528	\$ 264,812	\$ 252,048	\$ 297,185	\$ 334,045	12.40%
Cost Share	\$ -	\$ -	\$ -	\$ (21,757)	\$ (28,818)	\$ (36,756)	27.55%
Pension 401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,001	0.00%
Pension DB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,767	0.00%
Pension	\$ 236,722	\$ 229,220	\$ 247,942	\$ 258,919	\$ 267,694	\$ -	-100.00%
	<b>\$ 557,746</b>	<b>\$ 550,628</b>	<b>\$ 579,984</b>	<b>\$ 559,901</b>	<b>\$ 616,656</b>	<b>\$ 639,021</b>	<b>3.63%</b>





## Expenditures: DPW: Operations

<b>Operations</b>	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budgeted FY 2015	Proposed FY 2016	Change
Shoe Allowance	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600	\$ 11,100	\$ 11,400	2.70%
CDL Stipend	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,500	0.00%
Vehicles; Town Hall	\$ -	\$ 2,616	\$ 223	\$ 50	\$ 1,250	\$ 1,000	-20.00%
Vehicle: Fuel: Diesel	\$ 24,340	\$ 20,569	\$ 48,139	\$ 29,751	\$ 40,000	\$ 30,000	-25.00%
Vehicle: Fuel: Gas	\$ 30,995	\$ 31,962	\$ 36,538	\$ 33,609	\$ 35,000	\$ 35,000	0.00%
Maint: Radio	\$ 5,187	\$ 1,766	\$ 5,888	\$ 2,128	\$ 5,000	\$ 3,000	-40.00%
Maint: Equipment	\$ 78,802	\$ 73,467	\$ 66,344	\$ 83,354	\$ 80,000	\$ 80,000	0.00%
Maint: Building	\$ 7,044	\$ 5,460	\$ 5,949	\$ 3,572	\$ 7,500	\$ 8,000	6.67%
Maint: Trees	\$ 13,357	\$ 13,574	\$ 9,465	\$ 9,608	\$ 15,000	\$ 15,000	0.00%
Maint: Grounds	\$ -	\$ 121,393	\$ 113,996	\$ 82,104	\$ 115,000	\$ 100,000	-13.04%
Facilities Mgmt	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	-100.00%
Custodial	\$ -	\$ 14,835	\$ 15,873	\$ 15,150	\$ 16,300	\$ 16,000	-1.84%
Street Signs	\$ 6,745	\$ 7,019	\$ 5,127	\$ 4,298	\$ 7,000	\$ 6,000	-14.29%
Grass Cutting	\$ 50,300	\$ 52,350	\$ 52,350	\$ 54,370	\$ 55,000	\$ 57,680	4.87%
Mosquito Control	\$ 4,569	\$ 6,642	\$ 9,034	\$ 6,941	\$ 9,000	\$ 7,000	-22.22%
Electricity	\$ 5,630	\$ 4,922	\$ 5,152	\$ 5,219	\$ 5,500	\$ 6,000	9.09%
Electricity Town Hall	\$ -	\$ 29,021	\$ 25,695	\$ 26,451	\$ 27,500	\$ 30,000	9.09%
Street Lights	\$ -	\$ 111,472	\$ 111,883	\$ 122,918	\$ 112,000	\$ 135,000	20.54%
Heat(fuel oil)	\$ 7,584	\$ 8,496	\$ 9,965	\$ 14,021	\$ 9,500	\$ 10,000	5.26%
Heat(natural gas)	\$ -	\$ 7,673	\$ 7,477	\$ 8,834	\$ 7,500	\$ 7,500	0.00%
Office Supplies	\$ 2,911	\$ 3,178	\$ 3,715	\$ 3,097	\$ 3,750	\$ 3,500	-6.67%
Postage/Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
PI Transportation	\$ 7,019	\$ 6,891	\$ 7,717	\$ 6,824	\$ 9,000	\$ 9,000	0.00%
Tree Commission	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	0.00%
Tools & Equipment	\$ 11,119	\$ 28,182	\$ 12,331	\$ 15,540	\$ 16,500	\$ 20,000	21.21%
Waste: PI & Hog Island	\$ -	\$ 92,954	\$ 86,212	\$ 93,803	\$ 100,000	\$ -	-100.00%
PI Landfill Testing	\$ -	\$ 4,239	\$ 3,608	\$ 3,395	\$ 4,000	\$ 4,000	0.00%
Misc	\$ -	\$ -	\$ -	\$ 1,721	\$ -	\$ 1,500	0.00%
	<b>\$ 261,202</b>	<b>\$ 654,281</b>	<b>\$ 648,281</b>	<b>\$ 632,358</b>	<b>\$ 702,500</b>	<b>\$ 607,180</b>	<b>-13.57%</b>
<b>Total</b>	<b>\$ 1,677,081</b>	<b>\$ 2,090,246</b>	<b>\$ 2,123,738</b>	<b>\$ 2,126,348</b>	<b>\$ 2,367,678</b>	<b>\$ 2,327,276</b>	<b>-1.71%</b>



## Expenditures: DPW: Snow & Road Improvements

The Town of Portsmouth created a road improvement program in Fiscal Year 2013 that used general operating funds to address roads in the Town of Portsmouth. This had been previously reported as capital, but for this budget a separate accounting area was created to track road and snow removal cost.

Budgeting for snow removal has been difficult due to the unpredictability of New England weather. To address this issue an account separate of DPW Operations has been created for snow removal cost. If at the end of the year there are unexpended funds in these line items they will be placed in a restricted account to account for winters where snow fall and cost for removal is above average.

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budgeted FY 2015	Proposed FY 2016	Change
<b>Labor Cost</b>							
Overtime Snow	\$ 59,523	\$ 19,434	\$ 77,194	\$ 46,000	\$ 50,000	\$ 75,000	50.00%
Payroll Taxes	\$ 4,554	\$ 1,487	\$ 5,905	\$ 3,519	\$ 3,825	\$ 5,738	50.00%
	\$ 64,077	\$ 20,921	\$ 83,099	\$ 49,519	\$ 53,825	\$ 80,738	50.00%
Snow : Contract	\$ -	\$ -	\$ 21,643	\$ 2,226	\$ -	\$ 5,000	0.00%
<b>Total Labor</b>	<b>\$ 64,077</b>	<b>\$ 20,921</b>	<b>\$ 104,742</b>	<b>\$ 51,745</b>	<b>\$ 53,825</b>	<b>\$ 85,738</b>	<b>0.00%</b>
Materials: Snow	\$ 95,486	\$ 56,171	\$ 83,886	\$ 125,151	\$ 80,000	\$ 91,000	13.75%
Road Improvement	\$ 72,689	\$ 94,009	\$ 500,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	0.00%
	\$ 168,175	\$ 150,180	\$ 583,886	\$ 1,125,151	\$ 1,080,000	\$ 1,091,000	1.02%
<b>Total</b>	<b>\$ 232,252</b>	<b>\$ 171,101</b>	<b>\$ 688,628</b>	<b>\$ 1,176,896</b>	<b>\$ 1,133,825</b>	<b>\$ 1,176,738</b>	<b>3.78%</b>



## Expenditures: Building Inspection

**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.*



George Medeiros - Building Inspector

The Building Inspection 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, enforcement of minimum housing and zoning codes, plan review, and is a resource for other town departments.

### Activity During the Year:

- 621 building permits were issued
- 488 electrical permits were issued
- 535 mechanical permits were issued
- 156 plumbing permits were issued
- 2,226 total inspections

The Department hired a part time code enforcement agent at the end of FY 2014. In the past year 104 complaints were responded to with 36 letters of violation being issued. Four (4) letters of violation were not resolved and resulted in summons to municipal court.



As part of a succession plan, the addition of an Assistant Building Inspector that would start in the second half of the fiscal year may be considered. No funding for this position is included in this budget and would be based on the status of the budget as well as plans of current employees that will be eligible for retirement. This action would reduce contract service line item.



## Expenditures: Building Inspections

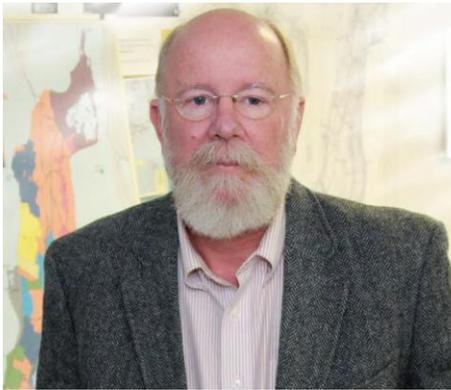
	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budgeted FY 2015	Proposed FY 2016	Change
<b>Salaries</b>							
Building Official	\$ 162,881	\$ 165,143	\$ 111,962	\$ 119,105	\$ 73,374	\$ 75,399	2.76%
Asst Bldg Officil	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Staff	\$ -	\$ -	\$ -	\$ -	\$ 65,716	\$ 67,503	2.72%
Longevity	\$ 14,312	\$ 14,455	\$ 10,788	\$ 10,788	\$ 11,280	\$ 12,139	7.62%
Overtime/Temp	\$ -	\$ 1,055	\$ 3,139	\$ 4,523	\$ 3,500	\$ 4,000	14.29%
	<b>\$ 177,193</b>	<b>\$ 180,653</b>	<b>\$ 125,889</b>	<b>\$ 134,416</b>	<b>\$ 153,870</b>	<b>\$ 159,041</b>	<b>3.36%</b>
<b>Benefits</b>							
Payroll Taxes	\$ 13,412	\$ 13,440	\$ 9,354	\$ 10,012	\$ 11,771	\$ 12,167	3.36%
Pension 401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,181	
Health & Dental	\$ 41,553	\$ 56,924	\$ 36,872	\$ 32,138	\$ 34,669	\$ 39,259	13.24%
Cost Share	\$ -	\$ -	\$ -	\$ (3,364)	\$ (3,544)	\$ (3,642)	2.77%
	<b>\$ 54,965</b>	<b>\$ 70,364</b>	<b>\$ 46,226</b>	<b>\$ 38,786</b>	<b>\$ 42,896</b>	<b>\$ 52,965</b>	<b>23.47%</b>
<b>Operations</b>							
Vehicle: Fuel	\$ 520	\$ 1,209	\$ 1,668	\$ 1,680	\$ 1,750	\$ 1,900	8.57%
Vehicle: Maintenance	\$ 1,179	\$ 1,188	\$ 442	\$ 230	\$ 500	\$ 500	0.00%
Office Supplies	\$ 1,068	\$ 1,135	\$ 886	\$ 1,560	\$ 1,200	\$ 1,350	12.50%
Contract Services	\$ 14,849	\$ 8,246	\$ 9,028	\$ 11,441	\$ 13,000	\$ 15,000	15.38%
Building Code Review Bd	\$ -	\$ -	\$ 23	\$ 100	\$ 100	\$ 100	0.00%
Zoning Review Bd	\$ -	\$ 11,312	\$ 11,293	\$ 12,872	\$ 13,000	\$ 13,000	0.00%
Zoning Bd: Rec Sec	\$ -	\$ 1,440	\$ 1,600	\$ 160	\$ 2,500	\$ 2,500	0.00%
Safety Shoes	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	0.00%
PI Inspections	\$ 40	\$ 87	\$ 25	\$ 43	\$ 100	\$ 100	0.00%
Postage & Misc	\$ 234	\$ 173	\$ 145	\$ 171	\$ 1,000	\$ 1,000	0.00%
	<b>\$ 18,090</b>	<b>\$ 24,990</b>	<b>\$ 25,310</b>	<b>\$ 28,457</b>	<b>\$ 33,350</b>	<b>\$ 35,650</b>	<b>6.90%</b>
<b>Total</b>	<b>\$ 250,248</b>	<b>\$ 276,007</b>	<b>\$ 197,425</b>	<b>\$ 201,659</b>	<b>\$ 230,116</b>	<b>\$ 247,656</b>	<b>7.62%</b>

Pension Reform and move to defined contribution plan allow for department breakout of cost. Payment for defined benefit plan still accounted for in Finance budget.  
Excluding 401 pension change year to year is 5.3%



## 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, focusing on long term commitment to economic vitality, environmental integrity, and development design quality through the highest quality master plans, plan implementation and development review.*



*Gary Crosby – Town Planner*

### **Department activity:**

- Continuing work on updating the Town's Comprehensive Community Plan.
- Lead process in finding solution to Wind Turbine
- Lead process of DEM agreement regarding wastewater issues
- Kicked off Septic Loan Program
- Work with transition of new Prudence Island ferry operator
- Assisted Harbor Commission in developing new Harbor Management Plan
- Contact for RIDOT regarding possible Center Traffic Improvement Project

### **Activities and ongoing projects for FY 2016 will include:**

- Development of Plan Review to assist Planning Board
- Update Town's Zoning Maps
- Improve GIS capabilities
- Update Natural Hazard Mitigation Plan
- Address issues related to agritourism
- Glen Manor Park design and planning
- Continue working on Comprehensive Plan (due June 2016)





## Expenditures: Planning & Development

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budgeted FY 2015	Proposed FY 2016	Change
<b>Salaries</b>							
Planner	\$ 72,528	\$ 36,909	\$ 73,254	\$ 81,149	\$ 77,177	\$ 79,308	2.76%
Staff	\$ -	\$ -	\$ -	\$ -	\$ 63,890	\$ 92,314	44.49%
Longevity	\$ 7,253	\$ 7,325	\$ 5,128	\$ 5,205	\$ 6,128	\$ 6,345	3.54%
Overtime/Temp	\$ 20,405	\$ 5,469	\$ 7,742	\$ 7,144	\$ 5,000	\$ 1,000	-80.00%
	<b>\$ 100,186</b>	<b>\$ 49,703</b>	<b>\$ 86,124</b>	<b>\$ 93,498</b>	<b>\$ 152,195</b>	<b>\$ 178,967</b>	<b>17.59%</b>
<b>Benefits</b>							
Payroll Taxes	\$ 7,259	\$ 3,692	\$ 6,432	\$ 6,981	\$ 11,643	\$ 13,691	17.59%
Pension 401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,775	0.00%
Health & Dental	\$ 5,950	\$ 8,412	\$ 16,240	\$ 16,069	\$ 34,669	\$ 39,259	13.24%
Cost Share	\$ -	\$ -	\$ -	\$ (3,770)	\$ (3,972)	\$ (5,700)	43.50%
	<b>\$ 13,209</b>	<b>\$ 12,104</b>	<b>\$ 22,672</b>	<b>\$ 19,280</b>	<b>\$ 42,340</b>	<b>\$ 55,025</b>	<b>29.96%</b>
<b>Operations</b>							
Travel	\$ 662	\$ 228	\$ 14	\$ -	\$ 400	\$ 200	-50.00%
Mapping & Office	\$ 1,293	\$ 1,861	\$ 358	\$ 593	\$ 1,500	\$ 1,000	-33.33%
Committees	\$ 1,186	\$ 413	\$ 192	\$ 80	\$ 600	\$ 500	-16.67%
StormWater Management	\$ 1,765	\$ 1,843	\$ 116	\$ 1,478	\$ 2,000	\$ 2,500	25.00%
Aquidneck Island Planning	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	0.00%
Planning & Development	\$ -	\$ -	\$ -	\$ 3,980	\$ 10,000	\$ 10,000	0.00%
PI Ferry Planning	\$ -	\$ -	\$ -	\$ 14,612	\$ 5,000	\$ -	-100.00%
Community Survey	\$ -	\$ -	\$ 15,782	\$ -	\$ 15,000	\$ 15,000	0.00%
Comprehensive Plan	\$ -	\$ -	\$ 2,961	\$ -	\$ 11,300	\$ 10,000	-11.50%
Wastewater & CLSSP	\$ 4,646	\$ 2,422	\$ -	\$ 1,428	\$ 1,500	\$ 2,500	66.67%
Rights of Way	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 10,000	-50.00%
	<b>\$ 27,552</b>	<b>\$ 24,767</b>	<b>\$ 37,423</b>	<b>\$ 40,171</b>	<b>\$ 85,300</b>	<b>\$ 69,700</b>	<b>-18.29%</b>
<b>Total</b>	<b>\$ 140,947</b>	<b>\$ 86,574</b>	<b>\$ 146,219</b>	<b>\$ 152,949</b>	<b>\$ 279,835</b>	<b>\$ 303,692</b>	<b>8.53%</b>

note wind turbine mgr in turbine fund - Economic Development had been a separate department for this budget it is incorporated into planning

Pension Reform and move to defined contribution plan allow for department breakout of cost. Payment for defined benefit plan still accounted for in Finance budget. Excluding 401 pension change year to year is 5.7%



## Expenditures: Planning Board & Economic Development

<b>Planning Board</b>	Actual	Actual	Actual	Actual	Budget	Proposed	Change
<b>Salaries</b>	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
Admin Officer	\$ 23,164	\$ 19,663	\$ 20,874	\$ 22,593	\$ 23,045	\$ 23,594	2.38%
Longevity	\$ 2,310	\$ 2,310	\$ -	\$ -	\$ -	\$ -	0.00%
Overtime/Temp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>\$ 25,474</b>	<b>\$ 21,973</b>	<b>\$ 20,874</b>	<b>\$ 22,593</b>	<b>\$ 23,045</b>	<b>\$ 23,594</b>	<b>2.38%</b>
<b>Benefits</b>							
Payroll Taxes	\$ 1,949	\$ 1,504	\$ 1,597	\$ 1,728	\$ 1,661	\$ 1,805	8.67%
Health & Dental	\$ 359	\$ 359	\$ -	\$ -	\$ -	\$ -	0.00%
Cost Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>\$ 2,308</b>	<b>\$ 1,863</b>	<b>\$ 1,597</b>	<b>\$ 1,728</b>	<b>\$ 1,661</b>	<b>\$ 1,805</b>	<b>8.67%</b>
<b>Operations</b>							
Recording Secty	\$ -	\$ 2,041	\$ 2,463	\$ 4,331	\$ 2,600	\$ 2,750	5.77%
Maps	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 100	-50.00%
Office Supplies	\$ 530	\$ 355	\$ 1,077	\$ 1,090	\$ 1,000	\$ 1,000	0.00%
Contract Services	\$ 1,946	\$ -	\$ -	\$ -	\$ 500	\$ 250	-50.00%
Postage & Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	0.00%
	<b>\$ 2,476</b>	<b>\$ 2,396</b>	<b>\$ 3,540</b>	<b>\$ 5,422</b>	<b>\$ 4,300</b>	<b>\$ 4,200</b>	<b>-2.33%</b>
Total	<b>\$ 30,258</b>	<b>\$ 26,232</b>	<b>\$ 26,011</b>	<b>\$ 29,743</b>	<b>\$ 29,006</b>	<b>\$ 29,599</b>	<b>2.04%</b>
<b>Economic Development</b>	Actual	Actual	Actual	Budgeted	Proposed	Request	Change
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
Operations	\$ 26,537	\$ 28,302	\$ 28,529	\$ 28,326	\$ 28,500	\$ 28,500	0.00%



## Expenditures: Recreation & Beaches

Portsmouth has been without a formal recreation department for many years. Recreation for the town's youth had been left to the various youth sports organizations in Town and their hard working and dedicated volunteers. As youth sports has grown the need for fields and cost of maintaining existing fields have increased.

In 2015 the Town reestablished the position of Recreation Director on a part time basis, with the goal of working with the Town's various organizations and addressing the issues of availability and schedule of fields and cost of maintaining them. In addition, this position has been charged with developing a long term plan for creating other recreation opportunities to all citizens of the community.

The Town's beach had been operated by an outside agency and this operation now falls under the supervision of the Recreation Department.





## Expenditures: Recreation & Beaches

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Proposed FY 2016	Change
<b>Salaries</b>							
Rec Dir	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,800	0.00%
Beach	\$ 59,726	\$ 62,198	\$ 62,142	\$ 65,200	\$ 66,350	\$ 65,000	-2.03%
	<b>\$ 59,726</b>	<b>\$ 62,198</b>	<b>\$ 62,142</b>	<b>\$ 65,200</b>	<b>\$ 66,350</b>	<b>\$ 85,800</b>	<b>29.31%</b>
<b>Benefits</b>							
Payroll Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,564	0.00%
	<b>\$ -</b>	<b>\$ 2,987</b>	<b>\$ 1,540</b>	<b>\$ 3,019</b>	<b>\$ 2,942</b>	<b>\$ 6,564</b>	<b>123.10%</b>
<b>Operations</b>							
Beach Supplies	\$ 336	\$ 1,876	\$ 1,959	\$ 850	\$ 2,000	\$ 2,500	25.00%
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	0.00%
Contract Svc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	0.00%
Postage/Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	0.00%
	<b>\$ 336</b>	<b>\$ 1,876</b>	<b>\$ 1,959</b>	<b>\$ 850</b>	<b>\$ 2,000</b>	<b>\$ 7,900</b>	<b>295.00%</b>
<b>Total</b>	<b>\$ 60,062</b>	<b>\$ 67,061</b>	<b>\$ 65,641</b>	<b>\$ 69,069</b>	<b>\$ 71,292</b>	<b>\$ 100,264</b>	<b>40.64%</b>





## Expenditures: Recreation: Glen Park & Melville Park



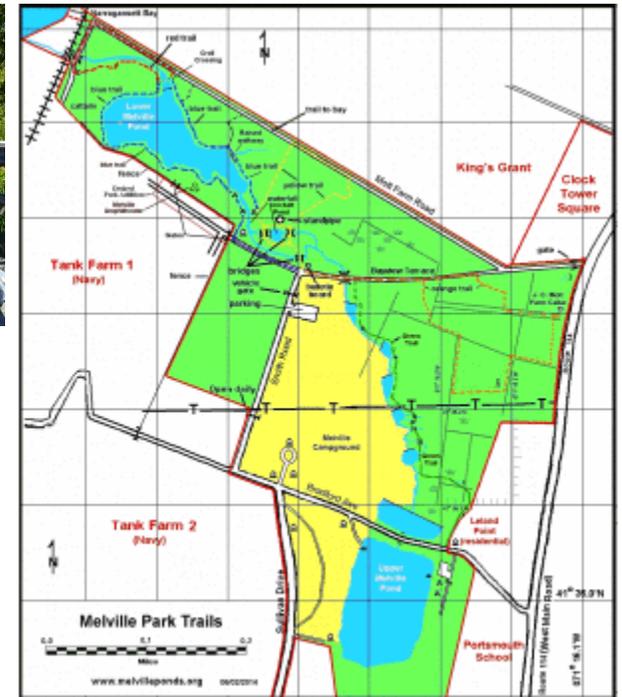
Located in the Glen area of Portsmouth, Glen Park is a quiet reminder of the pastoral origins of the town. The daily operation of the Park is under the direction of the Glen Park Working Committee. The park is a perfect place for family picnics reunions, company outings, organization fundraiser, local fair or animal and car shows.

The Glen Park Working Committee meets on the 2<sup>nd</sup> Thursday of the month at the Town Hall.

Managed by the Melville Park Committee, the park is one hundred and fifty acres of coastal woodland dotted by wetlands, ponds, and brooks. The Nature preserve within the recreation area contains over four miles of hiking trails which offer a variety of opportunities for bird watching and other forms of nature appreciation. Freshwater fishing is available at the upper and lower ponds.



The Portsmouth Dog Park Planning Committee has been raising funds to establish a dog park, within the boundaries of the Melville Park.





## Expenditures: Parks

<b>Glen Park</b>	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budgeted FY 2015	Proposed FY 2016	Change
BLDG/GROUNDS MAINTENANCE	\$ 2,794	\$ 4,761	\$ 1,654	\$ 3,061	\$ 3,500	\$ 4,000	14.29%
BUILDING/GROUNDS PAYROLL	\$ 250	\$ 96	\$ 582	\$ -	\$ 800	\$ 800	0.00%
ELECTRICITY-GLEN PARK	\$ 817	\$ 882	\$ 1,171	\$ 1,040	\$ 1,000	\$ 500	-50.00%
WATER	\$ 178	\$ 207	\$ 179	\$ 175	\$ 200	\$ 200	0.00%
REFUSE DISPOSAL	\$ 245	\$ 557	\$ 457	\$ 242	\$ 1,000	\$ 400	-60.00%
PAPER GOODS	\$ 64	\$ 148	\$ 122	\$ 304	\$ 200	\$ 200	0.00%
COMMITTEE	\$ -	\$ -	\$ 41	\$ -	\$ 100	\$ 400	300.00%
	<b>\$ 4,348</b>	<b>\$ 6,651</b>	<b>\$ 4,206</b>	<b>\$ 4,822</b>	<b>\$ 6,800</b>	<b>\$ 6,500</b>	<b>-4.41%</b>
<b>Melville Park</b>	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budgeted FY 2015	Proposed FY 2016	
ADVERTISING	\$ -	\$ 77	\$ 47	\$ 338	\$ 200	\$ 500	150.00%
PRINTING	\$ -	\$ 101	\$ 251	\$ 108	\$ 250	\$ 200	-20.00%
POND 1 ALGAE TREATMENT	\$ -	\$ 3,685	\$ 550	\$ 3,875	\$ 2,500	\$ 3,000	20.00%
COASTAL SYSTEMS WATER WATCH	\$ -	\$ -	\$ 550	\$ 600	\$ 550	\$ 600	9.09%
POSTAGE	\$ -	\$ -	\$ 7	\$ -	\$ 50	\$ -	-100.00%
ROAD REPAIR, BUSH TRIMMING	\$ -	\$ 850	\$ 400	\$ 2,125	\$ 1,000	\$ 1,500	50.00%
POND 9 DAM TREE REMOVAL	\$ -	\$ 1,800	\$ -	\$ 3,000	\$ 2,000	\$ 2,500	25.00%
TRAIL MAINTENANCE	\$ -	\$ 1,446	\$ 1,443	\$ 1,396	\$ 1,500	\$ 1,500	0.00%
MISC	\$ -	\$ 42	\$ -	\$ 19	\$ 100	\$ 200	100.00%
POND 8 REMEDIATION	\$ -	\$ 1,761	\$ 67	\$ 3,500	\$ 2,000	\$ 1,500	-25.00%
	<b>\$ -</b>	<b>\$ 9,762</b>	<b>\$ 3,315</b>	<b>\$ 14,960</b>	<b>\$ 10,150</b>	<b>\$ 11,500</b>	<b>13.30%</b>



## Expenditures: Glen Manor House



The former home of Moses Taylor completed in 1923, was previously owned by the Sisters of Sacred Heart who operated the Elmhurst school from this facility. The school closed in 1972 and was purchased by the Town of Portsmouth. The property is overseen by the Glen Manor House Authority and managed by resident managers.

The property is available for special functions, including weddings, receptions, corporate meetings, various private gatherings, as well as public and municipal events.



The property has also been used as a movie site, including such films as Moonrise Kingdom





## Expenditures: Glen Manor House

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budgeted FY 2015	Proposed FY 2016	Change
CUSTODIAL SERVICES	\$ 16,255	\$ 14,478	\$ 15,756	\$ 11,968	\$ 16,000	\$ 16,000	0.00%
CONTRACT PERSONNEL	\$ 54,166	\$ 53,528	\$ 51,797	\$ 47,698	\$ 48,500	\$ 49,470	2.00%
ADVERTISING	\$ 17,201	\$ 24,895	\$ 16,213	\$ 19,349	\$ 15,000	\$ 15,000	0.00%
PRINTING	\$ 2,677	\$ 3,291	\$ 1,080	\$ 3,825	\$ 2,000	\$ 2,000	0.00%
ELECTRICITY	\$ 6,049	\$ 4,811	\$ 4,591	\$ 4,969	\$ 6,500	\$ 6,500	0.00%
HEATING FUEL - OIL	\$ 26,743	\$ 31,667	\$ 16,303	\$ 34,021	\$ 28,602	\$ 28,602	0.00%
PROPANE GAS-MANOR HOUSE	\$ 844	\$ 818	\$ 817	\$ 481	\$ 1,022	\$ 1,022	0.00%
TELEPHONE	\$ 2,206	\$ 2,262	\$ 2,356	\$ 2,345	\$ 2,500	\$ 2,500	0.00%
WATER	\$ 2,087	\$ 2,061	\$ 2,035	\$ 1,492	\$ 1,800	\$ 3,000	66.67%
REFUSE DISPOSAL	\$ 2,289	\$ 1,201	\$ 1,571	\$ 1,274	\$ 2,000	\$ 2,000	0.00%
PROF SERVICES	\$ 1,248	\$ 2,055	\$ 895	\$ 1,319	\$ 2,000	\$ 2,000	0.00%
POSTAGE	\$ 446	\$ 449	\$ 597	\$ 728	\$ 500	\$ 500	0.00%
MEMBERSHIP DUES	\$ 760	\$ 375	\$ 375	\$ 390	\$ 750	\$ 750	0.00%
SUPPLIES	\$ 5,712	\$ 5,494	\$ 5,673	\$ 5,960	\$ 6,500	\$ 6,500	0.00%
COMMISSIONS	\$ 54,166	\$ 53,528	\$ 51,797	\$ 55,197	\$ 55,625	\$ 60,000	7.87%
BUILDING MAINTENANCE	\$ 16,000	\$ 16,818	\$ 13,239	\$ 7,523	\$ 12,000	\$ 12,000	0.00%
GROUNDS MAINTENANCE	\$ 8,572	\$ 12,592	\$ 19,236	\$ 10,287	\$ 10,000	\$ 12,000	20.00%
	<b>\$ 217,421</b>	<b>\$ 230,323</b>	<b>\$ 204,331</b>	<b>\$ 208,824</b>	<b>\$ 211,299</b>	<b>\$ 219,844</b>	4.04%
CIP FUND	\$ 50,195	\$ 50,195	\$ 56,698	\$ 50,195	\$ 58,393	\$ 70,925	21.46%
<b>Total</b>	<b>\$ 267,616</b>	<b>\$ 280,518</b>	<b>\$ 261,029</b>	<b>\$ 259,019</b>	<b>\$ 269,692</b>	<b>\$ 290,769</b>	7.82%



## 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	Actual FY 2014	Budget FY 2015	Proposed FY 2016	Change
Portsmouth Action for Youth	\$ -	\$ 54,865	\$ 54,865	\$ 54,865	\$ 54,865	\$ -	-100.00%
Portsmouth Library	\$ -	\$ 445,477	\$ 445,477	\$ 463,296	\$ 476,296	\$ 480,000	0.78%
Prudence Island School	\$ -	\$ -	\$ 61,583	\$ -	\$ -	\$ -	0.00%
Portsmouth Historical Society	\$ -	\$ 1,934	\$ 1,934	\$ 1,934	\$ 1,934	\$ 2,000	3.41%
Portsmouth Senior Center	\$ -	\$ 46,128	\$ 46,128	\$ 50,000	\$ 50,000	\$ 70,000	40.00%
Sr Citizens Bus	\$ -	\$ 1,547	\$ 1,200	\$ 1,547	\$ 1,547	\$ 2,000	29.28%
Substance Abuse Task Force	\$ -	\$ 10,000	\$ 12,967	\$ 10,000	\$ 15,000	\$ 20,000	33.33%
	<b>\$ -</b>	<b>\$ 559,951</b>	<b>\$ 624,154</b>	<b>\$ 581,642</b>	<b>\$ 599,642</b>	<b>\$ 574,000</b>	<b>-4.28%</b>





## Expenditures: Civic Support: PI Volunteer Fire Department



The PI Volunteer Fire Department has requested a significant increase in funding for FY 2016. This is being driven by two major items. Currently the Department's Chief is a volunteer position with a small annual stipend of \$6,499. The Department wishes to convert this to a 20 hour per week position. The cost of this is expected to be \$27-38,000 annually. The second item is EMT service. During FY 2015 the Town Council approved a \$100 per day (24 hours) stipend. The Department wishes to continue this program as it is the only method to attract off island EMT to serve the community. This program will require \$36,500 annually.

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Request FY 2016	Change
PI Vol Fire Dept	\$ -	\$ 42,159	\$ 34,039	\$ 63,892	\$ 73,178	\$ 76,105	4.00%
PI EMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	0.00%
PI Chief	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,000	0.00%
<b>PI Vol Fire Total</b>	<b>\$ -</b>	<b>\$ 42,159</b>	<b>\$ 34,039</b>	<b>\$ 63,892</b>	<b>\$ 73,178</b>	<b>\$ 143,105</b>	<b>95.56%</b>





## Expenditures: School

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budgeted FY 2014	Proposed FY 2015	Proposed FY 2016	Change
Local Appropriations	\$ 28,203,873	\$ 29,398,093	\$ 30,248,093	\$ 30,248,093	\$ 30,848,093	\$ 30,848,093	0.00%
State Aid	<u>\$ 5,131,300</u>	<u>\$ 5,072,149</u>	<u>\$ 4,794,137</u>	<u>\$ 4,507,144</u>	<u>\$ 4,238,381</u>	<u>\$ 4,279,754</u>	<u>0.98%</u>
	<b>\$ 33,335,173</b>	<b>\$ 34,470,242</b>	<b>\$ 35,042,230</b>	<b>\$ 34,755,237</b>	<b>\$ 35,086,474</b>	<b>\$ 35,127,847</b>	0.12%



Ana Riley, School Superintendent





## Expenditure: Summary

By Dept	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Proposed FY 2016	change
Tow n Council	\$ 13,238	\$ 20,578	\$ 37,047	\$ 18,476	\$ 17,866	\$ 17,866	0.00%
Tow n Admin	\$ 219,695	\$ 230,606	\$ 232,078	\$ 262,610	\$ 234,432	\$ 256,027	9.21%
Tow n Clerk	\$ 358,845	\$ 329,537	\$ 307,944	\$ 331,939	\$ 349,211	\$ 370,897	6.21%
Canvassing	\$ 162,632	\$ 143,202	\$ 173,518	\$ 141,529	\$ 173,813	\$ 161,694	-6.97%
Finance	\$ 2,123,960	\$ 2,347,247	\$ 2,907,630	\$ 2,324,318	\$ 2,348,963	\$ 2,442,542	3.98%
Legal	\$ 166,953	\$ 249,304	\$ 252,679	\$ 193,800	\$ 250,000	\$ 250,000	0.00%
Tax	\$ 379,292	\$ 346,806	\$ 300,262	\$ 373,830	\$ 377,300	\$ 408,805	8.35%
Revaluation	\$ 37,202	\$ -	\$ -	\$ 30,531	\$ 25,000	\$ 157,500	530.00%
Police	\$ 4,114,335	\$ 4,322,674	\$ 4,456,625	\$ 4,532,149	\$ 5,468,203	\$ 5,094,088	-6.84%
PI Special Svc	\$ -	\$ 88,542	\$ 90,005	\$ 87,455	\$ 90,540	\$ 95,373	5.34%
Animal Control	\$ -	\$ 75,794	\$ 101,047	\$ 106,847	\$ 108,183	\$ 114,062	5.43%
Harbormaster	\$ -	\$ 60,111	\$ 45,945	\$ 56,133	\$ 56,201	\$ 105,000	86.83%
Fire	\$ 4,424,014	\$ 4,388,043	\$ 4,335,907	\$ 4,631,584	\$ 4,547,800	\$ 5,126,341	12.72%
Fire Marshall & OT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,000	0.00%
Public Works	\$ 1,677,081	\$ 2,090,246	\$ 2,123,738	\$ 2,126,348	\$ 2,367,678	\$ 2,327,276	-1.71%
PW: Snow /Road	\$ 232,252	\$ 171,101	\$ 688,628	\$ 1,176,896	\$ 1,133,825	\$ 1,176,738	3.78%
Building Insp	\$ 250,248	\$ 276,007	\$ 197,425	\$ 201,659	\$ 230,116	\$ 247,656	7.62%
Planning	\$ 140,947	\$ 86,574	\$ 146,219	\$ 152,949	\$ 279,835	\$ 303,692	8.53%
Planning Board	\$ 30,258	\$ 26,232	\$ 26,011	\$ 29,743	\$ 29,006	\$ 29,599	2.04%
Economic Dev	\$ 28,537	\$ 28,302	\$ 28,529	\$ 28,326	\$ 28,500	\$ 28,500	0.00%
Rec/Beach	\$ 59,726	\$ 62,198	\$ 62,142	\$ 65,200	\$ 71,292	\$ 100,264	40.64%
Glen Park	\$ 4,348	\$ 6,651	\$ 4,206	\$ 4,822	\$ 6,750	\$ 6,500	-3.70%
Melvill Park	\$ -	\$ -	\$ -	\$ 14,960	\$ -	\$ 11,500	0.00%
<b>Sub Total</b>	<b>\$ 14,423,563</b>	<b>\$ 15,349,755</b>	<b>\$ 16,517,585</b>	<b>\$ 16,892,104</b>	<b>\$ 18,194,514</b>	<b>\$ 19,007,920</b>	<b>4.47%</b>

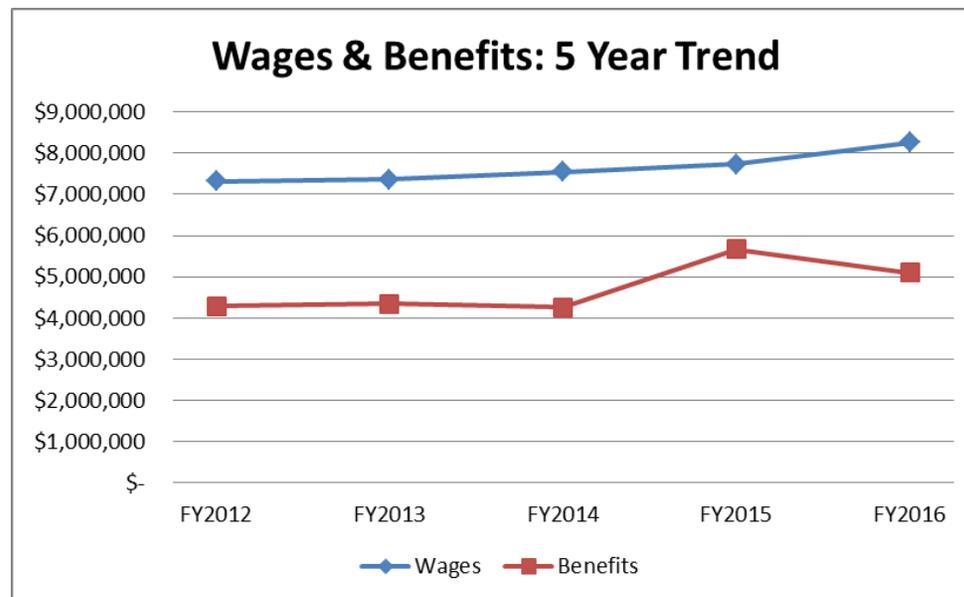
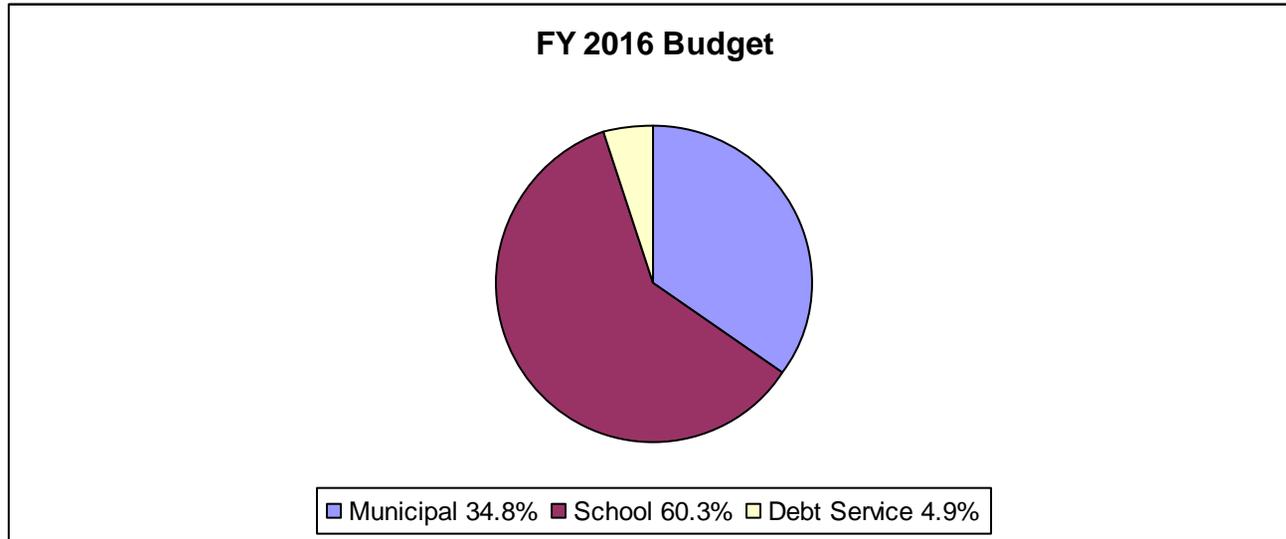


## Expenditure: Summary (continued)

By Dept	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Proposed FY 2016	change
Civic Support	\$ -	\$ 559,951	\$ 624,154	\$ 581,642	\$ 599,642	\$ 574,000	-4.28%
PIVFD	\$ -	\$ 130,701	\$ 124,044	\$ 152,410	\$ 163,718	\$ 143,105	-12.59%
<b>Civic Support</b>	<b>\$ -</b>	<b>\$ 690,652</b>	<b>\$ 748,198</b>	<b>\$ 734,052</b>	<b>\$ 763,360</b>	<b>\$ 717,105</b>	<b>-6.06%</b>
Melville	\$ 189,663	\$ 229,407	\$ 196,234	\$ 231,746	\$ 205,179	\$ -	-100.00%
Manor House	\$ 258,477	\$ 273,368	\$ 256,930	\$ 256,842	\$ 269,692	\$ 290,769	7.82%
Non Core Function	\$ 448,140	\$ 502,775	\$ 453,164	\$ 488,588	\$ 474,871	\$ 290,769	-38.77%
Debt Service	\$ 2,886,536	\$ 3,845,763	\$ 2,797,686	\$ 3,203,453	\$ 2,899,450	\$ 2,858,368	-1.42%
Transfer to WTG	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000	\$ -	-100.00%
PI Foundation	\$ 57,637	\$ 20,829	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	-100.00%
Contingency	\$ -	\$ -	\$ 1,500	\$ 455,527	\$ 258,840	\$ -	-100.00%
	<b>\$ 2,944,173</b>	<b>\$ 3,866,592</b>	<b>\$ 2,839,186</b>	<b>\$ 3,973,980</b>	<b>\$ 3,473,290</b>	<b>\$ 2,858,368</b>	<b>-17.70%</b>
<b>Total Municipal</b>	<b>\$ 17,815,876</b>	<b>\$ 20,409,774</b>	<b>\$ 20,558,133</b>	<b>\$ 22,088,724</b>	<b>\$ 22,906,035</b>	<b>\$ 22,874,162</b>	<b>-0.14%</b>
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,933	0.00%
	<b>\$ 17,815,876</b>	<b>\$ 20,409,774</b>	<b>\$ 20,558,133</b>	<b>\$ 22,088,724</b>	<b>\$ 22,906,035</b>	<b>\$ 23,030,095</b>	<b>0.54%</b>
School: Local	\$ 28,203,873	\$ 29,398,093	\$ 30,248,093	\$ 30,248,093	\$ 30,848,093	\$ 30,848,093	0.00%
School: State Aid	\$ 5,131,300	\$ 5,072,149	\$ 4,794,137	\$ 4,507,144	\$ 4,238,381	\$ 4,279,754	0.98%
	<b>\$ 33,335,173</b>	<b>\$ 34,470,242</b>	<b>\$ 35,042,230</b>	<b>\$ 34,755,237</b>	<b>\$ 35,086,474</b>	<b>\$ 35,127,847</b>	<b>0.12%</b>
Total Budget	\$ 51,151,049	\$ 54,880,016	\$ 55,600,363	\$ 56,843,961	\$ 57,992,509	\$ 58,157,942	0.29%



# Expenditures





# Capital Fiscal Year 2016

The importance of capital investment or spending cannot be understated. It plays an important role in the quality of life for local residents and enhances a municipality's capacity for creating a more competitive business environment. Likewise, financing this investment cannot be treated lightly. The choice of paying for can have impact of the level of services provided and the size of the capital investment.

Portsmouth has shown its commitment towards a philosophy minimizing long term debt by the annual \$1,000,000 of road improvements provided from general operating funds, as well as the establishment of various accounts such as harbor master boat replacement fund, ambulance fund, revaluation fund, and snow removal account that provides long term planning and minimizes the fiscal stress of large expenditures can have on the budget.



## School Capital Request

### Melville Elementary School

Replace Skylights	\$ 25,000
Asbestos Abatement - Floor Tiles	\$ 36,000
Replace Boilers/Lighting	\$ 379,990
	<hr/>
	\$ 440,990

### Hathaway Elementary School

Generator Hathaway Elementary School	\$ 80,000
Replace Gymnasium Roof	\$ 200,000
Replace Boilers/Hot Water/Lighting	\$ 684,278
	<hr/>
	\$ 964,278

### Portsmouth Middle School

Moisture Abatement Portsmouth Middle School	\$ 16,000
Replace Boilers/Lighting	\$ 654,370
	<hr/>
	\$ 670,370





## Capital Fiscal Year 2016

### School Capital Request (continue)

#### Portsmouth High School

Asbestos Abatement - Floor Tiles	\$ 22,500
Repointing Exterior Masonry	\$ 17,000
Safety Improvement- stairs rubber treads	\$ 75,000
Replace Boilers/Hot Water/Lighting	\$ 886,334
	<u>\$ 1,000,834</u>

**Total** \$3,076,472



Note: School Requested \$18,000 for Paving Repairs at High School. The Town plans to address this in FY 2015

#### Funding Sources

National Grid Rebate	\$ 300,682
Remaining RIHEBC Fund (Prior Years)	\$ 178,572
RIPEP Grant	\$ 75,000
School Dept Fund Surplus	\$2,081,818
Town Funding	\$ 440,400
	<u>\$ 3,076,472</u>

**Total** \$3,076,472

Note:

Rebate is based on vendor's estimate and first come first serve basis.

Any Housing Aid reimbursement approved by RIDE will go directly to the Town.



## Capital Fiscal Year 2016

The Town's Capital is broken down into three major areas, vehicles and fleet replacements, technology & infrastructure. A portion of infrastructure proposals are for soft cost to plan for future projects. Capital request will be funded through a variety of methods that include debt, tax exempt municipal leases, general fund contributions, unexpended funds from completed projects and various funds.

### Infrastructure Projects

Town Wide Road Improvement	\$1,000,000
Prudence Island Road Improvements	\$2,500,000
Police Station Design and Cost Estimates	\$ 100,000
Historical Property Design (Phelps, Brown & Stables)	\$ 200,000
Engineering and Initial Work 3S Property	\$ 100,000
Town Hall Exterior Painting and Misc Repairs	\$ 30,000
Town Hall Energy Improvements	<u>\$ 570,000</u>
	\$4,500,000

In Fiscal Year the Town committed funds towards a study on improvements to Police Station, Fire Station and Public Works facility. A consolidated building has been determined to be unfeasible and the Police Station is in the most urgent need of an upgrade. Funds are in this year's capital towards architectural drawings and development of cost estimates so that the community may make an informed decision on this possible project.

The Town and School have started working with National Grid on a variety of energy saving projects. These will be funded primarily through energy cost reduction. No specific projects have been selected at this point.

### Vehicles

Police Cruisers (3)	\$ 135,000
Animal Control Vehicle	\$ 25,000
Fire Cab Truck	<u>\$ 55,000</u>
	\$ 215,000

The Town's fleet of Police and Town Hall vehicles needs to be upgraded. The plan is for three new police cruisers and an animal control vehicle. The Town Hall will receive two of the cruisers coming off line to be used by the Assessor and Building Inspection Departments.

### Technology

Computer Workstations (50)	\$ 60,000
Phoenix Accounting Software	<u>\$ 60,000</u>
	\$ 120,000

The Town has had significant issues regarding technology. The plan is a major refresh of computer workstations, many working on expired licenses no longer supported and to upgrade the Town's accounting software to be on the same version as the school finance office. This will allow opportunities for cross training, working collaboratively and reduced support cost.

### Open Space Purchases

\$ 600,000

The Town is looking at several possible open space purchases in fiscal year 2016.

### Total

\$5,435,000



## Enterprise Fund: Transfer Station

Transfer Station improvements were approved in the Fiscal Year 2015 budget and an RFP for this work has been issued. It is expected that the work will start in the coming months.

Included in this budget are funds for a compacting trash unit for recyclables operated on solar energy for the Glen Park.



	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budget FY 2014	Proposed FY 2015	Request FY 2016
<b>Revenue</b>						
Transfer Station Fees	\$ 548,764	\$ 514,588	\$ 526,311	\$ 518,639	\$ 530,000	\$ 556,500
Recycling Credit	\$ -	\$ -	\$ -	\$ 30,597	\$ 45,000	\$ 39,500
Transfer from GF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500
Other	\$ 69,450	\$ 67,886	\$ 28,189	\$ 26,498	\$ 6,500	\$ 30,000
<b>Total</b>	<b>\$ 618,214</b>	<b>\$ 582,474</b>	<b>\$ 554,500</b>	<b>\$ 575,734</b>	<b>\$ 581,500</b>	<b>\$ 631,500</b>
<b>Expenditure</b>						
Solid Waste Disposal	\$ 535,739	\$ 424,127	\$ 446,756	\$ 499,682	\$ 410,000	\$ 425,000
Recycling	\$ 32,115	\$ 31,530	\$ 13,735	\$ 11,631	\$ 35,250	\$ 25,000
Recycling Programs	\$ -	\$ -	\$ -	\$ 2,160	\$ 45,000	\$ 5,000
Utilities	\$ 8,645	\$ 6,801	\$ 6,619	\$ 6,892	\$ 7,000	\$ 7,000
Debt Service	\$ -	\$ 39,612	\$ 36,516	\$ 35,989	\$ 34,849	\$ 49,693
Capital (Park Recycle)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Repairs & Maintenance	\$ 16,335	\$ 10,580	\$ 115	\$ 480	\$ 9,000	\$ 2,500
Security	\$ 43,704	\$ 38,041	\$ 32,294	\$ 5,990	\$ 33,000	\$ 33,000
Isand Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Miscellaneous	\$ 2,916	\$ 6,872	\$ 2,138	\$ 10,720	\$ 7,401	\$ 4,307
<b>Total</b>	<b>\$ 639,454</b>	<b>\$ 557,563</b>	<b>\$ 538,173</b>	<b>\$ 573,544</b>	<b>\$ 581,500</b>	<b>\$ 631,500</b>
<b>NET Surplus/(Deficit)</b>	<b>\$ (21,241)</b>	<b>\$ 24,911</b>	<b>\$ 16,327</b>	<b>\$ 2,190</b>	<b>\$ -</b>	<b>\$ -</b>



## Long Term Obligations and Debt Service

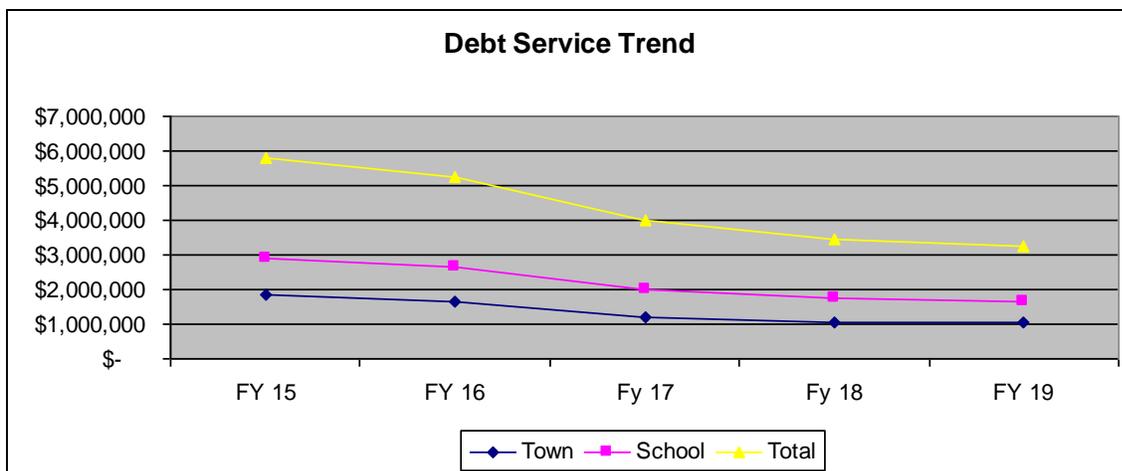
The Town of Portsmouth has established a Debt Management Policy. The policy can be found at appendix B. The policy establishes conditions and target limitation for the use of debt and minimizes the Town's debt service cost. The Town's policy is more conservative than those of the RI General Statute for Municipal debt and is part of the reason for the Town's AAA debt rating.



Among the limitations of this policy is that total general obligation debt outstanding at one time does not exceed 2% of the Town's taxable property and annual debt service may not exceed 15% of the operating budget expenditures.

The Town's outstanding debt at June 30, 2015 was \$12,078,656 (\$7,229,644 town and \$4,849,012 school) with annual debt service of \$2,899,450 for FY 2015 and \$2,634,867 for FY 2016.

Summary	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21-30
Town	\$ 1,858,078	\$ 1,648,097	\$ 1,184,184	\$ 1,073,894	\$ 1,032,594	\$ 852,703	\$ 2,281,914
School	\$ 1,041,372	\$ 986,771	\$ 820,767	\$ 658,026	\$ 599,551	\$ 538,467	\$ 2,293,664
Total	\$ 2,899,450	\$ 2,634,868	\$ 2,004,951	\$ 1,731,920	\$ 1,632,145	\$ 1,391,170	\$ 4,575,578





# Long Term Obligations and Debt Service

	June 30, 2015	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21-30	Total
<b>Town</b>								
2009 GO	\$ 2,885,000							
Principal		\$ 500,000	\$ 495,000	\$ 485,000	\$ 475,000	\$ 470,000	\$ 460,000	\$ 2,885,000
Interest		\$ 89,788	\$ 73,613	\$ 57,056	\$ 40,863	\$ 24,325	\$ 8,050	\$ 293,694
		\$ 589,788	\$ 568,613	\$ 542,056	\$ 515,863	\$ 494,325	\$ 468,050	\$ 3,178,694
2010 GO	\$ 1,230,000							
Principal		\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 605,000	\$ 1,230,000
Interest		\$ 47,325	\$ 43,575	\$ 39,200	\$ 34,200	\$ 29,200	\$ 71,000	\$ 264,500
		\$ 172,325	\$ 168,575	\$ 164,200	\$ 159,200	\$ 154,200	\$ 676,000	\$ 1,494,500
Town Portion	\$ 410,759							
Principal		\$ 410,759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 410,759
Interest		\$ 12,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,323
		\$ 423,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 423,082
Town Portion	\$ 139,885							
Principal		\$ 69,943	\$ 69,943	\$ -	\$ -	\$ -	\$ -	\$ 139,885
Interest		\$ 1,855	\$ 927	\$ -	\$ -	\$ -	\$ -	\$ 2,782
		\$ 71,797	\$ 70,870	\$ -	\$ -	\$ -	\$ -	\$ 142,667
2013 A GO	\$ 706,000							
Principal		\$ 54,000	\$ 54,000	\$ 54,000	\$ 55,000	\$ 54,000	\$ 435,000	\$ 706,000
Interest		\$ 16,591	\$ 15,322	\$ 14,053	\$ 12,784	\$ 11,492	\$ 46,178	\$ 116,420
		\$ 70,591	\$ 69,322	\$ 68,053	\$ 67,784	\$ 65,492	\$ 481,178	\$ 822,420
2013 B GO	\$ 603,000							
Principal		\$ 157,000	\$ 152,000	\$ 149,000	\$ 145,000	\$ -	\$ -	\$ 603,000
Interest		\$ 7,619	\$ 6,269	\$ 4,551	\$ 2,465	\$ -	\$ -	\$ 20,903
		\$ 164,619	\$ 158,269	\$ 153,551	\$ 147,465	\$ -	\$ -	\$ 623,903
2014 GO								
Town Portion	\$ 1,255,000							
Principal		\$ 129,252	\$ 125,083	\$ 125,083	\$ 125,083	\$ 125,083	\$ 625,415	\$ 1,255,000
Interest		\$ 26,643	\$ 23,453	\$ 20,951	\$ 17,199	\$ 13,603	\$ 31,271	\$ 133,120
	\$ 7,229,644	\$ 155,895	\$ 148,536	\$ 146,034	\$ 142,282	\$ 138,686	\$ 656,686	\$ 1,388,120



# Long Term Obligations and Debt Service

	June 30, 2015	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21-30	Total
<b>School</b>								
2006 RIHEBC	\$ 1,925,000							
Principal		\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 1,050,000	\$ 1,925,000
Interest		\$ 90,125	\$ 83,125	\$ 76,125	\$ 67,375	\$ 58,625	\$ 170,625	\$ 546,000
		\$ 265,125	\$ 258,125	\$ 251,125	\$ 242,375	\$ 233,625	\$ 1,220,625	\$ 2,471,000
2007 RIHEBC	\$ 875,000							
Principal		\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 250,000	\$ 875,000
Interest		\$ 42,375	\$ 35,950	\$ 30,000	\$ 23,750	\$ 17,500	\$ 16,250	\$ 165,825
		\$ 167,375	\$ 160,950	\$ 155,000	\$ 148,750	\$ 142,500	\$ 266,250	\$ 1,040,825
2008 RIHEBC	\$ 650,000							
Principal		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 70,000	\$ 280,000	\$ 650,000
Interest		\$ 32,588	\$ 29,400	\$ 25,275	\$ 20,775	\$ 17,588	\$ 35,087	\$ 160,713
		\$ 107,588	\$ 104,400	\$ 100,275	\$ 95,775	\$ 87,588	\$ 315,087	\$ 810,713
2013 RIHEBC	\$ 930,000							
Principal		\$ 125,000	\$ 125,000	\$ 125,000	\$ 90,000	\$ 55,000	\$ 410,000	\$ 930,000
Interest		\$ 28,458	\$ 24,633	\$ 20,808	\$ 16,983	\$ 14,229	\$ 55,539	\$ 160,650
		\$ 153,458	\$ 149,633	\$ 145,808	\$ 106,983	\$ 69,229	\$ 465,539	\$ 1,090,650
School Portion								
2010 GO	\$ 139,241							
Principal		\$ 139,241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,241
Interest		\$ 4,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,177
		\$ 143,418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,418
2012 GO	\$ 279,771							
Principal		\$ 139,886	\$ 139,886	\$ -	\$ -	\$ -	\$ -	\$ 279,772
Interest		\$ 3,710	\$ 1,855	\$ -	\$ -	\$ -	\$ -	\$ 5,565
		\$ 143,596	\$ 141,741	\$ -	\$ -	\$ -	\$ -	\$ 285,337
2014 GO	\$ 50,000							
Principal		\$ 5,150	\$ 4,984	\$ 4,983	\$ 4,983	\$ 4,983	\$ 24,917	\$ 50,000
Interest		\$ 1,061	\$ 934	\$ 835	\$ 685	\$ 542	\$ 1,246	\$ 5,303
		\$ 6,211	\$ 5,918	\$ 5,818	\$ 5,668	\$ 5,525	\$ 26,163	\$ 55,303



# Pensions

## Appendix A

The funding shortfall of public pension plans has been national news. The magnitude of that liability depends on the interest rate used to discount future benefit promises but, regardless of the assumptions, states and localities are going to have to come up with more money.

Portsmouth has been proactive in its approach to addressing this issue. The approach has taken several paths:

1. Assumptions used for Return on Investments
2. Transition from Defined Benefit Plans to Defined Contribution Plans.
3. Negotiate changes in COLA and other areas of existing employees in Defined Benefit Plans

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

The Town of Portsmouth is committed to addressing this issue and has adopted a Pension Funding Policy (appendix A). To monitor investment performance the Town established a Pension Investment Committee that meets quarterly to review the overall investment performance and develop investment policies for the plan.

The Town's annual Actuary Pension Study is on the Town's web site at [www.portsmouthri.com](http://www.portsmouthri.com)

### Town of Portsmouth Active Retirees

	FY 10	FY 11	FY 12	FY 13	FY 14
Town Hall/PMEA	6	7	11	14	17
Public Works	7	9	8	9	10
Fire	16	27	30	34	36
Police	17	30	31	34	36
School	30	36	41	46	45

Retiree Payments\*     \$ 1,981,901    \$ 2,076,481    \$ 2,479,186    \$ 3,020,752    \$ 3,417,068

\* includes School Non Certified



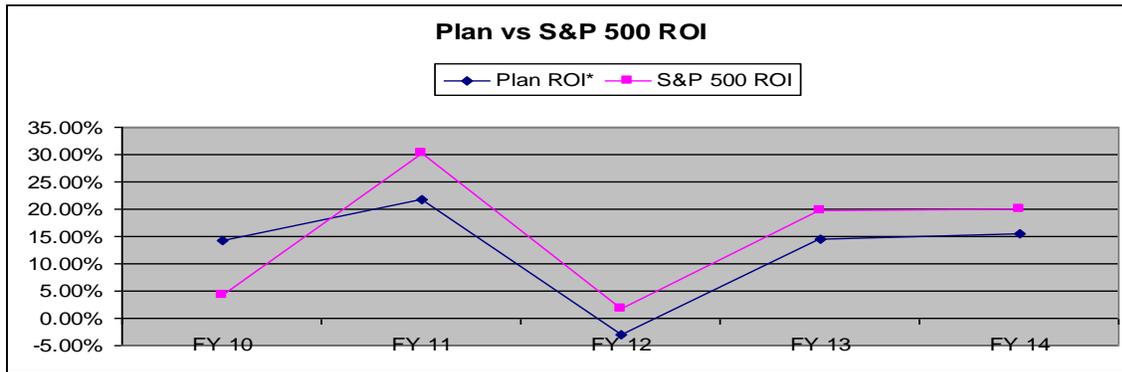
# Pensions

## Town of Portsmouth

### Pension Assets & Performance

	FY 10	FY 11	FY 12	FY 13	FY 14
FMV	\$ 28,394,587	\$ 35,680,952	\$ 35,390,683	\$ 40,819,798	\$ 46,829,397
Plan ROI*	14.28%	21.73%	-2.90%	14.47%	15.51%
S&P 500 ROI	4.19%	30.20%	1.69%	19.79%	20.12%

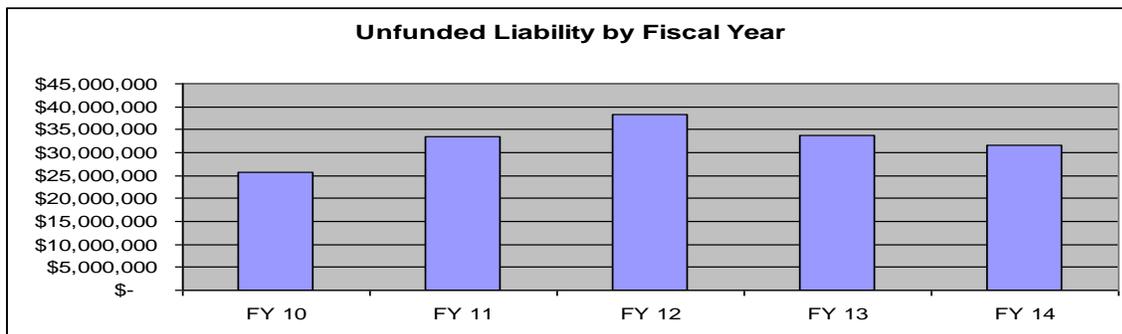
\*return on investment



## Town of Portsmouth

### Pension Assets & Liability

	FY 10	FY 11	FY 12	FY 13	FY 14
FMV	\$ 28,394,587	\$ 35,680,952	\$ 35,390,683	\$ 40,819,798	\$ 46,829,397
Liability	\$ 54,054,944	\$ 69,198,820	\$ 73,686,863	\$ 74,524,823	\$ 78,330,009
Unfunded Liability	\$ 25,660,357	\$ 33,517,868	\$ 38,296,180	\$ 33,705,025	\$ 31,500,612
% Funded	52.53%	51.56%	48.03%	54.77%	59.78%





# Pensions

## Pension Contributions

Pension Cost consists of defined benefit current cost, defined benefit past services cost (payments toward unfunded liability) and defined contribution cost. The past service cost can be calculated using various methods. These include level dollar, level percentage as well as the length of amortization the cost. Currently the Town of Portsmouth uses the level dollar method and is amortizing the cost over 30 years which will end in 2040.

For Fiscal Year 2016 the cost associated with past service cost is \$2,663,673 (\$2,534,866 Town & \$128,807 School) which represents 74% of the total contribution for the defined benefit plan.

### Town of Portsmouth Annual Pension Cost (Town Only)

	FY 12	FY 13	FY 14	FY 15	FY 16
Defined Contribution					
Defined Benefit					
Current	\$ 596,204	\$ 617,571	\$ 1,101,246	\$ 976,833	\$ 796,757
Past Service	\$ 1,568,999	\$ 1,647,827	\$ 2,549,046	\$ 2,538,455	\$ 2,534,866
	<u>\$ 2,165,203</u>	<u>\$ 2,265,398</u>	<u>\$ 3,650,292</u>	<u>\$ 3,515,288</u>	<u>\$ 3,331,623</u>
Total Cost					
Municipal Budget	\$ 20,409,744	\$ 20,558,133	\$ 22,088,724	\$ 22,906,035	\$ 23,135,095
% of Pension Cost	10.60%	11.00%	16.30%	15.30%	14.40%

All new employees are placed in the Town's Defined Contribution Plan (401(a)) where the Town contributes 8% of the employee's salary. Many existing employees have moved to this plan for future earnings but are still vested in the defined benefit plan.



# Debt Management Policy

## Appendix B

The following policy proposes to standardize and rationalize the issuance and management of debt by the Town of Portsmouth. The policy applies to all general obligation debt issued by the Town of Portsmouth, including leases.

A regular, updated debt management policy can be an important tool to ensure the proper use of the Town's resources to provide needed services to the citizens of Portsmouth and to maintain sound financial management practices.

This policy embraces a binding commitment to full and timely repayment of all debt as an intrinsic requirement for entry into the capital markets. Adherence to this policy helps to ensure that the Town maintains a sound debt position and that credit quality is protected.

This policy enhances the quality of decisions by imposing consistency, continuity, order and discipline; rationalizes the decision-making process; identifies objectives for staff to implement; demonstrates a commitment to long-term financial planning objectives; and, contributes to a positive outlook by the rating agencies in reviewing credit quality.

### Purpose

Primary policy objectives are to establish conditions and target limitations for the use of debt, minimize the Town's debt service and issuance costs, retain the highest practical credit rating and maintain full and complete financial disclosure and reporting.

### Responsibility

The primary responsibility for developing financing and debt recommendations rests with the Finance Director.

### I. Conditions and Target Limitations for the Use of Debt

A. Conditions 1. Capital Planning and Financing System (CPFS). The Town shall develop and maintain a CPFS for use in conjunction with a multi-year Capital Improvement Plan (CIP) for consideration and adoption by the Town Council as part of the Town's budget process. The CPFS, which is comprised of the CIP and financing considerations, shall be for the coming five fiscal years and shall be updated periodically. The CPFS is comprised of the following: a comprehensive description of the sources of funds and the timing of capital projects for future operating and capital budgets; debt outstanding; debt service requirements; and the impact on fund balance, future debt burdens and current revenue requirements. The CPFS shall analyze the conformance of the planned financings with the debt target limitations listed below.

2. Debt Authorization. No Town debt issued for the purpose of funding a capital project shall be authorized by the Town Council unless the project has been included in the CIP or until the Council has modified the CIP to include it. Such modification shall occur only after the Council has received a report of the impact of the contemplated borrowing on the existing CIP Plan and recommendations as to the financing arrangements from the Finance Director. The CIP shall, where applicable, include open space or extraordinary land purchases.

#### B. Debt Target Limitations

1. Target Limitations on Non-Self-Supporting, General Obligation Bonds. The Town shall, as a matter of policy, conduct its finances so that the amount of direct, non-self-supporting, unlimited tax, general obligation ("G.O.") debt outstanding at any time does not exceed 2% of the Town's taxable property. In addition, the ratio of annual debt service payments shall not exceed 15 percent of the operating budget's expenditures.

2. Target Limitations on Multi-year Serial Notes. The Town may borrow no more than \$2,000,000 annually, in the aggregate, in the form of multi-year serial notes which represent general obligation debt. Multi-year serial notes may be issued for a maximum of five years. Multi-year serial notes may be used for warrant items to purchase capital items for the town and information technology items and building repair/renovations for the School Department. In addition, multi-year serial notes may be used to purchase land or conservation easements for the Portsmouth Free Public Library, open space or other suitable purposes. A single purchase of land or a conservation easement using a multi-year serial note may have a maximum value of \$1,000,000. These target limitation amounts may be adjusted to reflect inflation. Borrowing versus pay-as-you-go financing of land and conservation easements should consider the impact on fund balance.

3. Target Limitations on Lease-Purchase Financing of Equipment and Furnishings. The Town may enter into short-term lease-purchase obligations to finance the acquisition of capital equipment and furnishings with estimated useful lives of not more than ten years. Repayment of these lease-purchase obligations shall occur over a period not to exceed the useful life of the underlying asset or in any case no longer than ten years from the dated date of such obligations. While lease-purchase financing of equipment and furnishings is a permitted modus operandi, multi-year serial notes are preferred. As long as the Town provides annual financing for technology and building repairs/renovations to the School Department, the School Department will avoid leasing or lease/purchasing of technology equipment/software or building repairs/renovations. The School Department may lease vehicles, energy conservation equipment or fire code compliance equipment provided that the Town is informed, preferably prior to obligation.

#### II. Minimize the Town's Debt Service and Issuance Costs

As a general rule, debt financing (other than tax anticipation notes) is not considered appropriate for any recurring purpose such as current operating and maintenance expenditures.

The following factors will be used to evaluate and classify pay-as-you-go versus long-term or short term debt financing in funding capital improvements:

Factors which favor pay-as-you-go:

- Current revenues and adequate fund balances are available.
- Project phasing is feasible.
- Debt levels would adversely affect the Town's credit rating.
- Market conditions are unstable or present difficulties in marketing.

Factors which favor short term financing (one to five year notes):

- Categories of items with a unit cost of less than \$5,000 may from time to time be bought
- in such volume that the operating budget cannot readily support their purchase. Similarly, the cost of building repairs or renovations may from time to time exceed the normal funding capacity of the operating budget.
- Items which are candidates for lease purchase or which cannot readily and conveniently be combined into a bond issue of sufficient size to warrant marketing competitively are more appropriately funded via short term financing. The Town intends to fund as many capital items as possible through the rescue wagon fund. Depending upon budgetary constraints, however, short term capital item financing may be needed to augment or totally supplant funding by the rescue wagon fund.
- Open space purchases or extraordinary land purchases may lend themselves to short term financing depending upon the overall level of debt and the size of designated revenue streams.
- Bond anticipation notes for one or more year's duration may facilitate long term financing by providing interim construction financing which may, when permitted, be pre-paid without penalty.
- Tax anticipation notes may support short term liquidity needs and are authorized by the annual tax levy ordinance.

Factors which favor long-term financing:

- Revenues available for debt service are considered sufficient and reliable so that long term financing can be marketed with an appropriate credit rating.
- The project for which financing is being considered is of the type that will allow the Town to maintain an appropriate credit rating.
- Market conditions present favorable interest rates and demand for municipal financings.
- A project is mandated by State or federal requirements and current revenues and fund balances are insufficient to pay project costs.
- A project is required to meet or relieve capacity needs.
- The life of the project or asset financed is for five or more years.

For long term financing, costs incurred by the Town, such as bond counsel and financial advisor fees, printing, and project design and construction costs, will be charged to the bond issue to the extent allowable by law. For short term financing, bond issuance costs may either be charged to the bond issue or funded through the operating budget.

The Town will seek credit enhancements, such as bond insurance, when necessary for cost effectiveness, i.e., when the net debt service on the bond is reduced by more than the cost of the enhancement.

The Town will generally conduct long term financings on a competitive basis; however, negotiated financings may be used where market volatility or the use of an unusual or complex financing or security structure is a concern with regard to marketability. Short term financings may be conducted on a competitive or negotiated basis. Competitive bids will be awarded on a standard industry basis, providing other bidding requirements are satisfied.

In choosing the appropriate long-term debt instrument, cost, economic equity, political acceptability, and flexibility will be considered. Refunding will be considered to reduce interest costs or principal outstanding, or to eliminate restrictive debt covenants.

To ensure that the Town receives reimbursement on interest for school construction borrowings, the Town will apply to the Rhode Island Higher Education Building Corporation (RIHEBC) for appropriate financing of school construction.

**Rapidity of Debt Repayment.** Generally, a borrowing by the Town should be of a duration that does not exceed the economic life of the improvement that it finances and, where feasible, should be shorter than the projected economic life. In any event, the term of the long-term debt instrument will not exceed the legal life of the asset or thirty years, whichever is less. To the extent possible, the Town should design the repayment of debt so as to meet or exceed rating agency credit standards.

**Tax Anticipation Note (TAN).** Where its use is judged by the Finance Director to be prudent and advantageous to the Town, the Town may choose to issue a TAN to fund internal working capital cash flow needs. Before issuing such a note, the Finance Director will prepare cash flow projections. A TAN may be sold in either a competitive or negotiated sale, subject to authorization and approval by the Town Council. The TAN should be repaid within the same fiscal year the borrowing occurs.

**Refunding of Town Indebtedness.** The Town may issue advance refunding bonds (as defined for federal tax law purposes) when advantageous, legally permissible, prudent, and the net present value savings, expressed as a percentage of the par amount of the refunding bonds, equals or exceeds 3 percent. The Town may issue current refunding bonds (as defined for federal tax law purposes) when advantageous, legally permissible and prudent.

**Restructuring of Debt.** The Town may choose to refund outstanding indebtedness when existing bond covenants or other financial structures impinge on prudent and sound financial management. Savings requirements for current or advance refundings undertaken to restructure debt may be waived by the Finance Director upon a finding that such a restructuring is in the Town's overall financial interest.

**Derivatives.** The Town shall avoid the use of derivative debt products.

Bond Counsel. The Town will retain external bond counsel for all debt issues except those issued by RIHEBC (school construction).<sup>13</sup> All debt issued by the Town will include a written opinion by bond counsel which determines the debt issue's federal income tax status and affirms that the Town is authorized to issue the debt and has met all state constitutional and statutory requirements necessary for issuance. While the Town's bond counsel serves at will, the Town intends to continue to employ her for the foreseeable future since she is familiar with the Town's governmental operations and the history of previous bond issues.

Financial Advisor. The Town will retain an external financial advisor for all debt issues except those issued by RIHEBC (school construction).<sup>14</sup> For each Town bond sale the financial advisor will provide the Town with information on pricing and underwriting fees for comparable sales by other issuers. During debt issuance planning, the financial advisor will advise the Town whether or not a credit enhancement is cost effective under the circumstances and what type of credit enhancement, if any, should be purchased.

Debt Structure. The structure should approximate level principal on G.O. bonds. There shall be no debt structures which include increasing debt service levels in subsequent years, with the first and second year of a bond payout schedule the exception. There shall be no "balloon" bond repayment schedules which consist of low annual payments and one large payment of the balance due at the end of the term. There shall always be at least interest paid in the first fiscal year after a bond sale and principal paid starting no later than the second fiscal year after the bond issue. Call provisions for bond issues, if applicable, shall be made as short as possible, consistent with the lowest interest cost to the Town. When possible, all bonds shall be callable only at par.

### III. Retain the Highest Practical Credit Rating

Credit Ratings: The Town seeks to maintain the highest possible credit ratings for all categories of G.O. debt that can be achieved without compromising delivery of basic Town services and achievement of Town policy objectives.

Approach. The Town shall use an objective, analytical approach to determine whether it can afford to assume new general purpose debt beyond what it retires each year. This process shall compare generally accepted standards of affordability to the current values for the Town. These standards shall include debt per capita, debt as a percent of taxable value, debt service payments as a percent of current expenditures, and the level of overlapping net debt of the one other local taxing jurisdiction. The process shall also examine the direct costs and benefits of the proposed expenditures. The decision on whether or not to assume new debt shall be based on these costs and benefits, the current conditions of the municipal bond market and the Town's ability to "afford" new debt when compared to the aforementioned standards.

This approach is to be used for G.O. bond issues when a bond rating is sought and shall be employed in consonance with the CPFS and the budget process.

Rating Agency Relationships. The Finance Director shall be responsible for maintaining relationships with the rating agencies that currently assign ratings to the Town's various debt

obligations. This effort shall include providing periodic updates on the Town's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance. The Town will strive to maintain good communications with bond rating agencies about its financial condition and will follow a policy of full disclosure in every financial report and bond prospectus (Official Statement). The Finance Director, with the advice of the Financial Advisor, shall be responsible for determining whether or not a rating shall be requested on a particular financing and which of the major rating agencies shall be asked to provide such a rating.

**Minimum Long-Term Rating Requirements.** The Town's minimum rating requirement for its direct, long-term, debt obligations is a rating of "A" or higher. If such a debt obligation cannot meet this requirement based on its underlying credit strength, then a credit enhancement may be sought to ensure that the minimum rating is achieved