

THE COST OF COMMUNITY SERVICES IN PORTSMOUTH, RHODE ISLAND

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For

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THE COST OF COMMUNITY SERVICES IN PORTSMOUTH, RHODE ISLAND

EXECUTIVE SUMMARY

Upon request by the Town of Portsmouth, the Coastal Resources Center at the University of Rhode Island commissioned this cost of community services (COCS) analysis. The study estimates ratios of expenses to revenues for residential land, commercial/industrial land and open space/farmland in the Town of Portsmouth, Rhode Island. The methodology used is as described by the American Farmland Trust (1993b) and is the same process used for the majority of COCS studies conducted elsewhere in New England. The 1996-1997 fiscal year was chosen for analysis, as it is the most recent year for which sufficient data is available, and no extraordinary events distinguish this year from other recent time periods. The results indicate the aggregate cost of services for each type of land, per dollar of revenue generated by each type of land. A cost/revenue or COCS ratio greater than 1.0 indicates that the land type costs more than it provides in revenue. Whereas a ratio less than 1.0 indicates that the land provides more in revenue than it costs in services.

The results of this particular COCS analysis are consistent with those of several similar studies conducted elsewhere in New England. In all cases, open space land is shown to have a COCS of less than 1.0, and residential land has a COCS greater than 1.00. In Portsmouth, the estimated ratio of expenses to revenues for the residential sector is 1.16, indicating that residential land contributes only \$1.00 in tax revenues for every \$1.16 in costs—a net loss to the community. The average cost/revenue ratio for open space/farmland is 0.39, indicating that open space land contributes an average of \$1.00 in town revenues for every 39 cents in costs—a net gain for the community. For commercial land, the average ratio is 0.27, indicating that commercial and industrial land contributes \$1.00 in revenues for every 27 cents in costs—again a net gain for the community.

INTRODUCTION

The Town of Portsmouth, Rhode Island, was incorporated in 1640 as the northernmost municipality on Aquidneck Island. The mainland section of the town occupies a land area of approximately 10,989 acres, including inland waters. As of 1990, Portsmouth supported a year-round population of approximately 16,857 residents and a labor force of 8,888 (Town of Portsmouth 1996). The most significant sources of private sector employment in the town are the manufacturing and services sectors, which account for approximately 46 percent and 38 percent of private sector employment, respectively. The United States Navy remains the largest public sector employer in the area (Town of Portsmouth 1996).

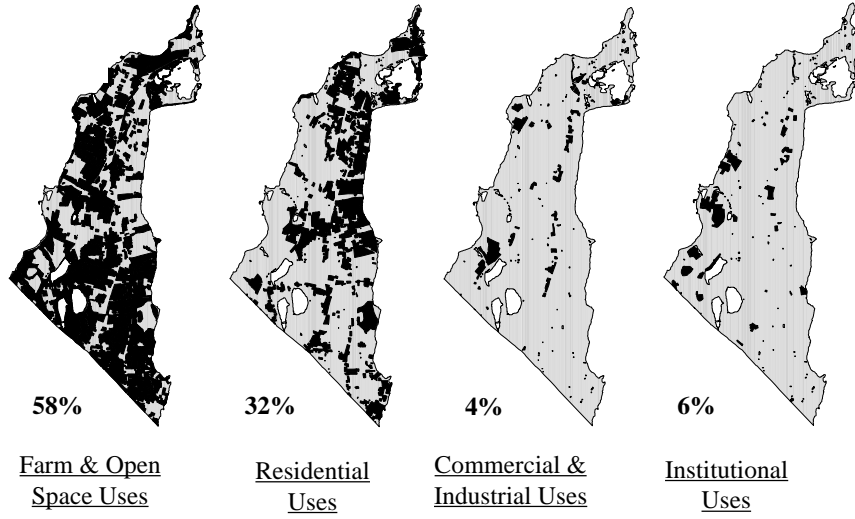
Although currently experiencing rapid residential growth and development, Portsmouth remains the most rural and least densely populated of the three Aquidneck Island communities (Middletown, Newport and Portsmouth), with significant areas of farmland and open space. Much of the town retains a rural New England atmosphere and fairly high quality of life. However, between 1980 and 1990, Portsmouth added an estimated 2,600 residents (a gain of 18 percent) and 1,248 housing units (a gain of 22 percent). By comparison, neighboring Middletown had only a 13 percent increase in the number of residents and nine percent increase in housing units during the same period (IEP Inc. 1991). The continuing loss of farm and other vacant lands to residential development may ultimately "suburbanize" the community. A recent buildout analysis concluded that zoning on Aquidneck Island would most likely create suburban/urban communities, with little consideration given to ecological, cultural, historical and quality of life characteristics of the Island (IEP Inc. 1991).

Based on 1988 data, 32 percent of the land area of the town is developed for residential uses, with an additional four percent developed for commercial or industrial

use and six percent developed for institutional (e.g., U.S. Navy) uses. Although much has been developed over the past ten years, the remaining 58 percent is comprised of farms, open space and vacant lots (see Figure 1). Portsmouth currently applies a variety of measures to protect existing farmland and open space. As in all Rhode Island communities, Portsmouth landowners have the option to participate in the state's Farm, Forest and Open Space Program. Since 1991, Portsmouth has enacted a number of additional measures, including a preferential assessment and taxation program for registered farmland, "residential open space zoning" (a type of cluster zoning), exclusion of non-buildable area from minimum zoned lot sizes and a proposed watershed protection district. Despite these measures, as the town's population continues to increase there will be additional pressure to develop the remaining vacant lots and farms, including land that is temporarily protected under the Farm, Forest and Open Space Programs.

Figure 1. Portsmouth Land Use (1988)

Portsmouth Land Use Coverages



Note : depictions based on 1988 RIGIS database coverages.

THREE COMMON CLAIMS

Although the loss of open space and farmland can have significant impacts on community character and on local quality of life, development is often justified by a number of common, albeit misleading arguments concerning the fiscal benefits of residential land (American Farmland Trust 1993b). For example, three common claims regarding the “benefits” of residential land include the following:

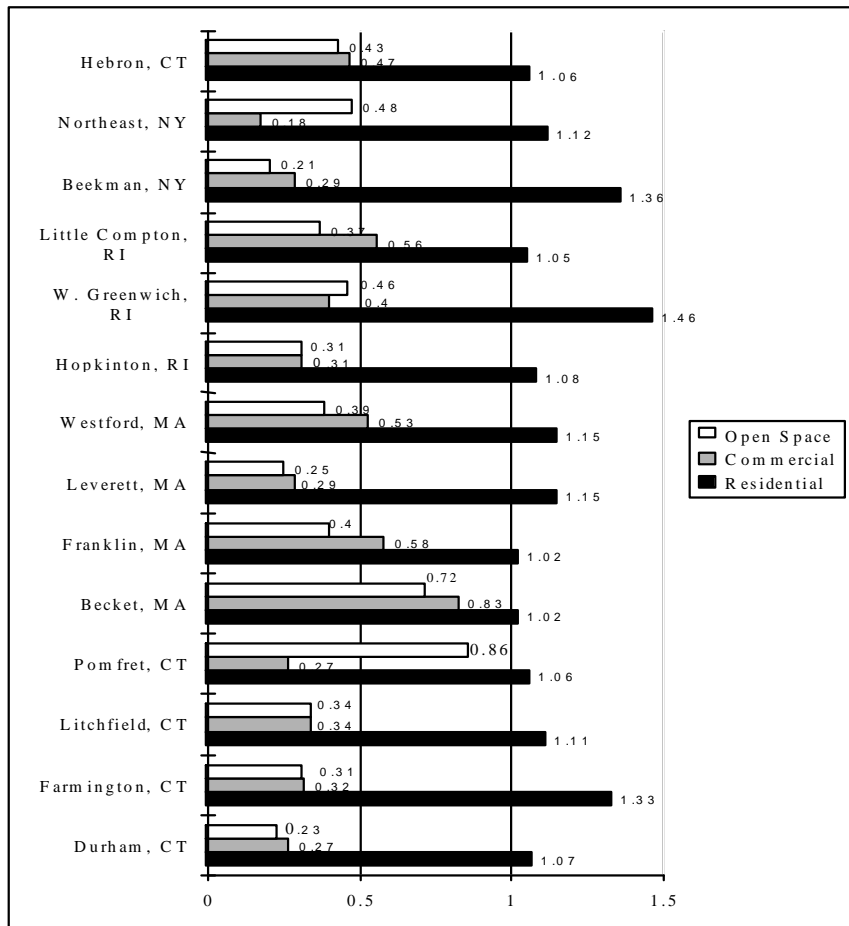
1. Residential development will decrease property taxes paid by each local landowner by increasing the overall tax base.
2. Farmland and open space gets an unfair tax break when it is assessed at its actual use instead of at its potential use for development.
3. Open land, including productive farms and forests, and interim uses are awaiting conversion to "highest and best use."

Such simplistic arguments do not provide communities with an accurate or realistic bottom line or indication of the full impact of residential development.

Numerous cost of community services (COCS) studies estimating the fiscal impacts of open space and residential development demonstrate the cost effectiveness of open space, compared to residential development. COCS studies have been conducted by a variety of organizations, including the American Farmland Trust (1989, 1992, 1993a), the Commonwealth Research Group (1995), and Dennis Wichelns and Associates (1994). These studies break down community revenues and expenses, and allocate them to different types of land (open space/farm, residential or commercial/industrial). All available New England COCS studies show that residential land causes budget deficits—producing more costs than revenues. On the other hand, open space generates a budget surplus—producing more revenues than costs (Figure 2). A COCS cost/revenue ratio greater than 1.00 indicates that the land type costs more than it provides in revenue. A

ratio less than 1.00 indicates that the land provides more in revenue than it costs in services. In all cases, open space land has a cost/revenue ratio less than one, and residential land has a cost/revenue ratio greater than one.

Figure 2. Cost Per Dollar of Revenue



Although residential development expands the gross tax base, tax revenue increases are almost always offset by even larger increases in the cost of community services, including costs of infrastructure, education and other services required by residents. *As a result, typical residential development costs more to local communities than it provides*

in tax revenues. Open space requires few town services, and places little pressure on local infrastructure. Accordingly, typical open space land provides more in revenues than it costs to maintain.

The fiscal benefits of open space and farmland exist despite the fact that much of this land is not assessed or taxed at potential "highest and best use"—the established practice for other types of land. *Even though open space and farmland often receive preferential tax treatment, they still generate more revenues than costs for the community.* Were these lands to be taxed at potential "highest and best use," landowners would in many cases be forced to convert open space/farmland into residential housing developments (e.g. through sale of land to developers) in order to pay the increased tax bill). Although total tax revenues would undoubtedly increase, these would likely be more than offset by increased costs required to provide services to the new residential development. Tax breaks given to open space and farmland, sometimes labeled "unfair" by critics, actually save money in the long run, by preventing conversion of cost-effective open space/farmland to more costly residential uses. Forest, farmland and open space are not simply vacant lands waiting to be converted to other (often more costly) uses. *In many cases, open space, forest, and farmland are the "highest and best" use of community land, when all costs and benefits are considered.*

METHODOLOGY

The methodology used in this cost of community services analysis (COCS) is that described by the American Farmland Trust (1993b) and is the same process used for the basis of the majority of COCS studies conducted in New England. The 1996-1997 fiscal year was chosen for analysis, as it is the most recent year for which sufficient data is available, and no extraordinary events distinguish this year from other recent time periods. It is also important to note that the study provides a snapshot of recent revenues and expenditures as allocated to different land uses. It does not predict the impact of future decisions or land use changes. The basic steps involved in the American Farmland Trust's process are explained below.

Step One: Define Land Use Categories

Land use categories were defined with the aid of the Portsmouth Town Planner's office. Following previous studies, revenues and expenses were allocated to one of three defined land use categories: Residential, Commercial/industrial and Open space/farmland. To standardize and simplify the categorization, Rhode Island land use classcodes were used as the defining criteria. Definitions of categories and defining classcodes are as follows:

Residential Land – Properties used for single or multi-family residences, including apartments, estates, seasonal properties and mobile homes.

Classcodes:

- 1 - Single Family Homes
- 2 - Two to Six Unit Residential
- 3 - Apartments > Six Units
- 8 - Estates
- 23 - Residential Condominiums
- 97 - Mobile Homes

Commercial/industrial Land – Properties used for commercial and industrial purposes, including both small (<\$25,000) and large (>\$25,000) commercial operations and "combined" commercial/residential properties.

Classcodes:

- 4 - Combination Properties
- 5 - Commercial I (<\$25,000)
- 6- Commercial II (>\$25,000)
- 7- Industrial
- 10 - Utility / Railroad
- 12 - Other Improved Land
- 24 - Commercial Condominiums

Open space/farmland – Includes properties greater than five acres used or preserved as farmland; properties enrolled in the Farm, Forest and Open Space Program; and vacant residential and commercial land.

Classcodes:

- 9 - Farm
- 13 - Vacant Residential
- 14 - Vacant Commercial/industrial
- 15 - Other Vacant Land Not Classified
- 33 - Farm, Forest and Open Space Land

Step Two: Data Collection

Data was collected from numerous sources, including interviews with town officials; the official Portsmouth town operating budget for fiscal year 1996-1997; consolidated 1996-1997 information from the Tax Assessor's office; the 1996 Official Statement to Purchasers of the Town of Portsmouth General Obligation Refunding Bonds; materials collected from town departments; and Geographic Information System (GIS) data coverages for Portsmouth and Aquidneck Island. All interviews and meetings took place between March 4 and March 31, 1997.

Steps Three and Four: Revenue and Expense Allocation

Information on town revenues was obtained from the official town operating budget for fiscal year 1996-1997, information from the Tax Assessor's office, and interviews with the Tax Assessor, Town Clerk, Town Finance Director and Town Administrator. Revenues were allocated, according to their source, to one of the three land-use categories: Residential, Commercial/industrial and Open space/farmland. Using a similar process as was used to allocate town revenues, expenses were allocated to one of the same three land-use categories: Residential, Commercial/industrial and Open space/farmland. Line item information on town and department expenditures is contained in the 1996-1997 operating budget for the Town of Portsmouth. The mechanics of the revenue and expense disaggregations (steps three and four) follow standard COCS methodology, and are detailed in Appendix I.

Step Five: Data Analysis

To calculate the cost/revenue ratio for each land use category, revenues generated by a category are compared to expenses related to that category. Total expenses related to a land-use category (e.g. residential) are divided by total revenues generated by that sector. The resulting ratio indicates the expense per dollar of revenue for each land use category—the number of dollars of expenses generated for each dollar of revenue received. For the residential sector, this ratio is 1.16 (1.16 to 1) indicating that residential land contributes only \$1.00 in tax revenues for every \$1.16 in costs—a net loss to the community. The average cost/revenue ratio for open space/farmland is 0.39, indicating that open space land contributes an average of \$1.00 in town revenues for every 39 cents in costs—a net gain for the community. For commercial/industrial land, the average ratio is 0.27, indicating that commercial and industrial land contributes \$1.00 in revenues for every 27 cents in costs—again a net gain for the community. However, in interpreting the commercial ratio, it is important to note that commercial land can act as a

"magnet" for additional residential development, offsetting some of the direct fiscal benefits of commercial establishments (Commonwealth Research Group 1995). Such secondary effects are not included in the COCS ratio. Results of the analysis are summarized in Figure 3 below:

The results of this analysis are consistent with the findings of other New England COCS studies: the residential sector **does not** generate sufficient revenues to support its expenses. However, revenues generated by commercial and open space/farmland are greater than their related expenses (see Figure 4 below). The town budget balances because the losses related to the residential sector are offset by gains generated by the commercial and open space sectors.

Figure 3. Summary of COCS Ratios: Fiscal Year '96-'97

	Residential		Commercial		Open Space	
	Dollars	%	Dollars	%	Dollars	%
Revenues	23,383,100	81%	4,144,601	14%	1,511,783	5%
Expenses	27,216,360	94%	1,133,253	4%	590,984	2%
Balance	(3,833,260)		3,011,348		920,799	
Ratio	1.16		0.27		0.39	

Figure 4. Costs Per Dollar of Revenue

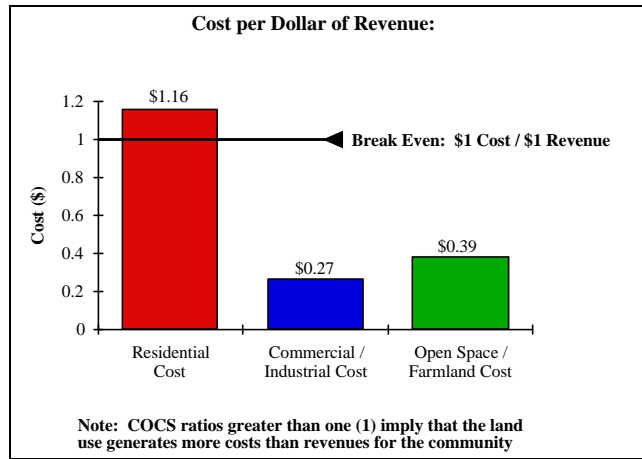


Figure 4 demonstrates that open space generates \$1.00 in revenue for every 39 cents in costs, providing surplus revenue to the community. Residential land generates only \$1.00 for every \$1.16 in costs, generating a net loss for the community. *Losses generated by residential land are balanced by surpluses generated by open space/farmland and commercial/industrial land.*

IMPLICATIONS

Maintaining a favorable balance of land uses is critical to the fiscal well-being of any community, particularly those subject to intense or increasing development pressures. Information on the costs and benefits of different land uses can help communities make well-informed policy and land use decisions. COCS studies indicate the relative impact of different land uses on municipal budgets—or on the revenues and expenses generated by the town. As in other studies conducted in New England, a cost of community services analysis of Portsmouth indicates that expenses generated by residential land in the community outweigh revenues generated by that land. Open space and commercial land generate revenues in excess of costs and help pay for the services required by the residential sector. Note that the results of this study cannot predict the exact impact of any specific development or land use conversion. Rather, they provide a snapshot of current town expenses and revenues, as generated by different land uses.

The Town of Portsmouth has retained much of its rural character, despite rapid growth in recent years and loss of significant areas of farmland. In this environment, remaining parcels of open space and farmland play a critical role in maintaining rural character and quality of life. Given a growing town population, there will be increasing pressure to develop the remaining tracts of farm and open space land. As residential development increases, community costs will increase. In some cases, these cost increases can be substantial, such as when town departments require major capital upgrades to cope with additional residential demand for their services. Already, many town departments (including the Fire, Police and School Departments) are facing current or near-future capacity constraints related to residential growth in Portsmouth. In addition, the town is facing the possible privatization of housing from U.S. Navy

properties—land currently supported by Navy funds. Like existing private residential development, such transfers will likely generate greater costs than revenues for the town.

If development of farms and vacant land continues at current rates, the Town of Portsmouth will begin to take on a more suburban character. Total expenditures required to service the new residential land will increase, even as the fiscal benefits of open space and farmland are lost. This will place upward pressure on local property tax rates, as the ability of open space and farmland to "subsidize" residential expenses is lost to the community. Maintenance of open space, farms and forests can help limit cost increases related to residential land uses, and the resulting upward pressure on property tax rates that often accompanies new residential development.

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- Wichelns, D. and L. Houston, 1993. *Estimating the Cost of Community Services in the Town of Little Compton, Rhode Island*. Kingston, RI: Dennis Wichelns and Associates.

Contacts and Interviews (Portsmouth Officials)

- Robert Driscoll - Town Administrator
- David Dolce - Tax Assessor/Collector
- George Madeiros - Building Official/Zoning Official
- Carol Zinno - Town Clerk

Donna Barker - Finance/Personnel/Welfare Director

Ronald Chace - Fire Chief

Edward Lopes, Jr. - Highway Superintendent

Robert Gilstein - Town Planner

Paul Rogers - Police Chief

Dennis Seale - Deputy Police Chief

Mario Mancieri - School Superintendent

Cynthia Brown - School Department, Director of Administrative Operations

Local Sources of Information

Summary of Portsmouth Property Tax Assessments and Payments, 1996-1997.

Portsmouth Tax Roll Certification, 1996.

Town of Portsmouth Operating Budget, 1996-1997.

Official Statement of the Town of Portsmouth Relating to General Obligation Refunding
Bonds, 1996.

Population Projections for the Town of Portsmouth, 1995.

Geographic Information System Parcel Coverages for Portsmouth, updated 1988.

APPENDIX I

Details of Revenue and Expense Allocation

Step Three: Revenue Allocation

Information on town revenues was obtained from the official town operating budget for fiscal year 1996-1997, information from the Tax Assessor's office, and interviews with the Tax Assessor, Town Clerk, Town Finance Director and Town Administrator. Revenues were allocated, according to their source, to one of the three land-use categories: Residential, Commercial/industrial and Open space/farmland. For example, property tax on single family homes derives from a residential land use and is allocated to the residential category. Taxes on farms and vacant lands are allocated to the Open space/farmland category. Beverage license fees are allocated to the commercial sector, as only businesses require beverage licenses.

Tax revenues were allocated according to state classcodes, with the exception of motor vehicle taxes and taxes on combination Residential/commercial properties. Motor vehicle taxes were allocated 97 percent to residential uses and three percent to commercial uses, matching the ratio of residential and commercial vehicles registered in the town. Tax revenues from combination properties (classcode 4) were split 50 percent to residential and 50 percent to commercial. State school support revenues and traffic fines were allocated 100 percent to residential uses. Other public school-related revenues were also allocated to the residential use category.

Revenues that could not be allocated through interviews with town officials or by any other objective means were allocated using a Fall-Back Ratio, calculated as an average assessment ratio (total tax assessment of a land use category divided by total assessment for all categories combined). The Fall-Back Ratio is 78.2 percent to residential land, 15.4 percent to commercial/industrial land and 6.4 percent to open space/farmland, based on aggregate 1996-1997 assessments for each category. General

revenues such as investment income were allocated using the Fall-Back Ratio. State general revenues and telephone taxes were also allocated using the Fall-Back Ratio, as no other objective allocation could be derived.

Overall, the residential sector generates 81 percent of town revenues (\$23,383,100), the commercial/industrial sector generates 14 percent (\$4,144,601), and the open space/farmland sector generates 5 percent (\$1,511,783). Appendix II provides a detailed illustration of the allocation of revenues to each of the three defined land-use categories. This information is summarized below.

Summary of Revenues: Fiscal Year '96-'97.

	Residential		Commercial		Open Space	
	Dollars	%	Dollars	%	Dollars	%
Revenues	23,383,100	81%	4,144,601	14%	1,511,783	5%

Step Four: Expense Allocation

Line item information on actual town and department expenditures is contained in the 1996-1997 operating budget for the Town of Portsmouth, RI. Total town expenses for 1996-1997 are \$29,818,059, with \$19,558,565 supporting the public school system. Other expenses are separated into 25 line items, corresponding to specific town departments and other expense categories, such as "warrant items" and "debt service." These expense line items are illustrated in Appendix III.

The budget disaggregates each general line item into a detailed expense breakdown for each department. Portsmouth's public schools account for 67.5 percent of the town's total expenses. The town also supports significant centralized police and fire departments, which together account for 12.4 percent of total expenses. Other major sources of expense include the Department of Public Works and the town/school debt

service. The town does not provide public water or sewer connections and requires that residents pay for trash pick-up from private contractors.

Using a similar process as was used to allocate town revenues, expenses were allocated to one of the three land-use categories: Residential, Commercial/industrial and Open space/farmland. For example, school service and canvassing are services provided solely to residents, and hence related expenses are allocated 100 percent to the residential sector. The allocation of other expenses was completed with significant assistance from town officials, including the Town Administrator; Tax Assessor; Building Inspector; Town Clerk; Finance, Personnel and Welfare Director; Fire Chief; Highway Superintendent; Town Planner; Police Chief and Deputy Chief; School Superintendent and Director of Administrative Operations; and Zoning Official. Some expense allocations were relatively straightforward, such as health and welfare expenses (100 percent residential). Others required significant research. For example, allocation of police and fire department expenses required examination of all fire, police and ambulance calls during the last twelve months to determine the percentage of departmental resources allocated to each land use category. Expenses for the Tax Assessor were allocated according to the number of parcels in each land use category.

Line item expenses that could not be allocated using any other objective means were categorized using the property assessment Fall-Back Ratio described above. For example, Town Council, Department of Public Works and Town Administrator expenses were allocated using the Fall-Back Ratio. Overall, 94 percent of all town expenses are allocated to the residential sector, with four percent allocated to the commercial/industrial sector and two percent allocated to the Open space/farmland sector. III provides the detailed expense breakdown used to calculate these percentages. This information is summarized below.

Summary of Expenditures: Fiscal Year '96-'97.

	Residential		Commercial		Open Space	
	Dollars	%	Dollars	%	Dollars	%
Expenses	27,216,360	94%	1,133,253	4%	590,984	2%

APPENDIX II

Revenues for the Town of Portsmouth, Fiscal Year 1996-1997

Source/Department	Revenue	% of Total	Residential Revenue	Residential Percent	Commercial Revenue	Commercial Percent	Open Space Revenue	Open Space Percent
State								
Gen Revenue Sharing	122,042	0.4%	95,437	78.2%	18,794	15.4%	7811	6.4%
Telephone Tax	136,574	0.5%	106,800	78.2%	21,032	15.4%	8,741	6.4%
Hotel Tax	10,000	<0.1%	0	0%	10,000	100.0%	0	0%
Traffic Fines	60,000	0.2%	60,000	100.0%	0	0%	0	0%
General								
Property Tax	22,770,650	78.7%	17,806,648	78.2%	3,506,680	15.4%	1,457,321	6.4%
School Operations	4,783,619	16.5%	4,783,619	100.0%	0	0%	0	0%
Debt Service	144,953	0.5%	113,353	78.2%	22,323	15.4%	9277	6.4%
Melville Funds	75,000	0.3%	0	0%	75,000	100.0%	0	0%
Property Tax Penalty	170,000	0.5%	132,940	78.2%	26,180	15.4%	10,880	6.4%
Investment Income	40,000	0.1%	31,280	78.2%	6,160	15.4%	2,560	6.4%
Beverage License Fee	14,000	<0.1%	0	0%	14,000	100.0%	0	0%
Other License Fees	11,000	<0.1%	0	0%	11,000	100.0%	0	0%
Recording Certificate	75,000	0.2%	58,650	78.2%	11,550	15.4%	4800	6.4%
Real Estate Transfers	25,000	<0.1%	19,550	78.2%	3,850	15.4%	1,600	6.4%
Probate Receipts	20,000	<0.1%	20,000	100.0%	0	0%	0	0%
Planning Board Fees	1,000	<0.1%	340	34.0%	40	4.0%	620	62.0%
Board of Review Fee	6,000	<0.1%	2040	34.0%	240	4.0%	3720	62.0%
Building Insp. Fees	35,000	0.1%	33,950	97.0%	1050	3.0%	0	0%
Electrical Insp. Fees	6,000	<0.1%	5,820	97.0%	180	3.0%	0	0%
Plumbing Insp. Fees	4,500	<0.1%	4365	97.0%	135	3.0%	0	0%
Mechanical Insp. Fee	6,000	<0.1%	4692	78.2%	924	15.4%	384	6.4%
Court Fees / Fines	3,000	<0.1%	3,000	100.0%	0	0%	0	0%
Municipal Lien Fees	5,000	<0.1%	3,910	78.2%	770	15.4%	320	6.4%
Animal Control	1,800	<0.1%	1,800	100.0%	0	0%	0	0%
Police Alarm Permits	8,000	<0.1%	8,000	100.0%	0	0%	0	0%
Police VIN Fees	6,000	<0.1%	6,000	100.0%	0	0%	0	0%
Manor House Rental	104,450	0.3%	0	0%	104,450	100.0%	0	0%
Manor H. Kitchen	3,500	<0.1%	0	0%	3,500	100.0%	0	0%
Glen Farm Polo Ls.	20,583	<0.1%	0	0%	20,583	100.0%	0	0%
Costa/Phelps Lease	4,800	<0.1%	0	0%	4,800	100.0%	0	0%
Ice House Lease	2,000	<0.1%	0	0%	2,000	100.0%	0	0%
Coggeshall Sch. Ls.	56,500	0.2%	0	0%	56,500	100.0%	0	0%
BELL / NYNEX	15,000	<0.1%	0	0%	15,000	100.0%	0	0%
SNET	18,000	<0.1%	0	0%	18,000	100.0%	0	0%
Glen Gate Hs. Rental	7,560	<0.1%	0	0%	7,560	100.0%	0	0%
Housing Authority	5,000	<0.1%	5,000	100.0%	0	0%	0	0%
Glen Park Receipts	2,000	<0.1%	0	0%	2,000	100.0%	0	0%
Harbormaster Fees	26,000	<0.1%	26,000	100.0%	0	0%	0	0%
Boat Registration	2,300	<0.1%	2,300	100.0%	0	0%	0	0%
Sandy Point Beach	6,000	<0.1%	6,000	100.0%	0	0%	0	0%
Glen Farm Events	10,000	<0.1%	0	0%	10,000	100.0%	0	0%
Melville Ponds Rec.	162,500	0.6%	0	0%	162,500	100.0%	0	0%

EMA	8,300	<0.1%	8,300	100.0%	0	0%	0	0%
MISC	45,000	0.2%	35,190	78.2%	6930	15.4%	2880	6.4%
Totals	29,039,486	100.0%	23,383,101	80.5%	4,144,601	14.2%	1,511,783	5.2%

APPENDIX III

Expenditures for the Town of Portsmouth, Fiscal Year 1996-1997.

Source/Department	Expenditure	% of Total	Residential Expense	Residential Percent	Commercial Expense	Commercial Percent	Open Space Expense	Open Space Percent
School Department	19,558,565	67.5%	19,558,565	100.0%	0	0%	0	0%
Town Council	35,390	0.1%	27,675	78.2%	5,450	15.4%	2,264	6.4%
Town Administrator	108,023	0.4%	84,474	78.2%	16,636	15.4%	6913	6.4%
Town Clerk	200,842	0.6%	150,632	75.0%	38,160	19.0%	12,051	6.0%
Canvassing	88,656	0.3%	88,656	100.0%	0	0%	0	0%
Finance Dept.	232,809	0.8%	182,057	78.2%	35,853	15.4%	14,900	6.4%
Tax Assessor	211,522	0.7%	153,776	72.7%	9,942	4.7%	47,169	22.3%
Town Planner	77,636	0.3%	34,936	45.0%	38,818	50.0%	3882	5.0%
Health and Welfare	1,000	<0.1%	1,000	100.0%	0	0%	0	0%
Police Department	1,783,579	6.2%	1,499,990	84.1%	222,947	12.5%	62,425	3.5%
Harbormaster	13,637	<0.1%	10,227	75.0%	3409	25.0%	0	0%
Animal Control	69,736	0.2%	69,736	100.0%	0	0%	0	0%
Prudence Island	43,911	0.1%	43,911	100.0%	0	0%	0	0%
Fire Department	1,799,660	6.2%	1,619,694	90.0%	125,976	7.0%	53,990	3.0%
Public Works Dept.	1,021,908	3.5%	799,132	78.2%	157,373	15.4%	65,402	6.4%
Building Inspector	100,244	0.3%	97,237	97.0%	3,007	3.0%	0	0%
Sandy Point Beach	36,911	0.1%	36,911	100.0%	0	0%	0	0%
Melville Ponds	100,411	0.3%	0	0%	100,411	100.0%	0	0%
Glen Park	4000	<0.1%	4000	100.0%	0	0%	0	0%
Manor House	52,700	0.2%	0	0%	52,700	100.0%	0	0%
Employee Benefits	373,395	1.3%	291,995	78.2%	57,502	15.4%	23,987	6.4%
Utilities / Town Hall	732,065	2.5%	572,474	78.2%	112,738	15.4%	46,852	6.4%
Miscellaneous	250,912	0.9%	190,679	76.0%	45,345	18.1%	14,885	5.9%
Grants	412,715	1.4%	412,715	100.0%	0	0%	0	0%
Debt Service, Town	955,087	3.3%	640,370	67.0%	95,324	10.0%	219,392	23.0%
Debt Service, School	508,181	1.8%	508,181	100.0%	0	0%	0	0%
Warrant Items	166,136	0.6%	137,337	82.7%	11,660	7.0%	16,960	10.2%
Grand Totals	28,939,631	100.0%	27,216,360	94.0%	1,133,253	3.9%	590,984	2.0%

