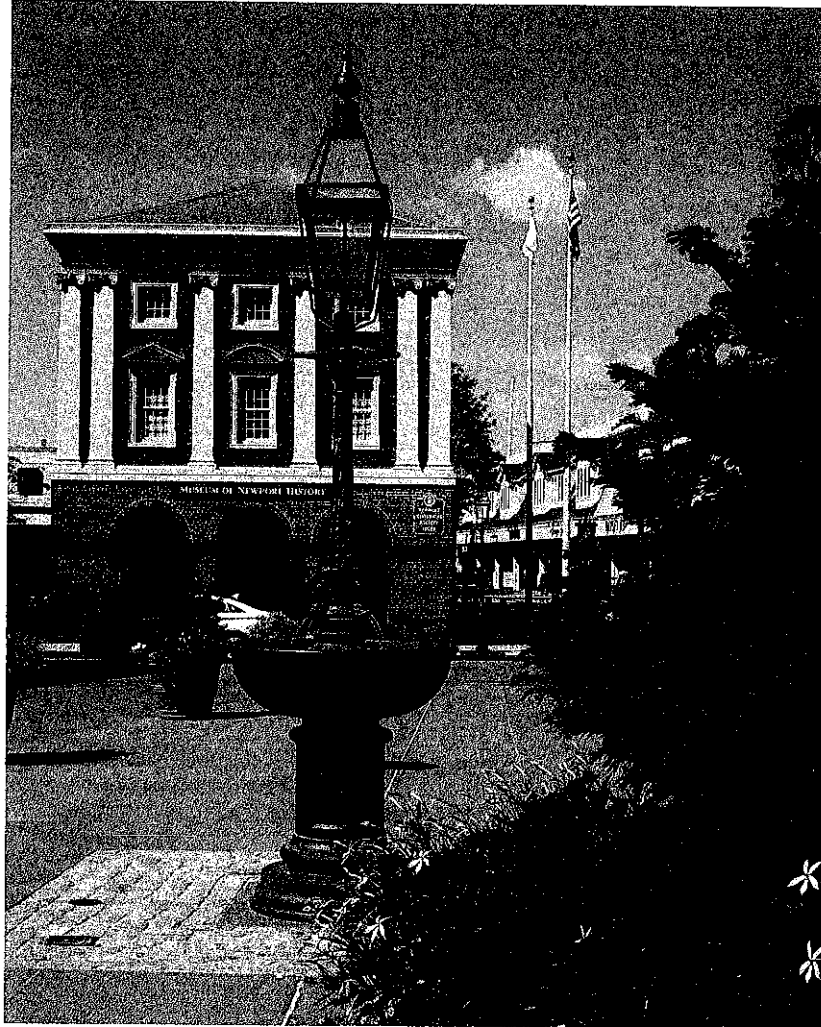


*City of Newport, Rhode Island*



*Adopted Budget*

*FY 2014 ~ 2015*

**CITY OF NEWPORT, RI**  
**ADOPTED BUDGET**  
**FISCAL YEAR 2014-2015**

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*The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation to the **City of Newport, Rhode Island** for the Annual Budget beginning July 01, 2013, the ninth consecutive year we have achieved this honor. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.*

*This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Newport  
Rhode Island**

For the Fiscal Year Beginning

**July 1, 2013**

Executive Director



THE CITY OF NEWPORT, RHODE ISLAND – AMERICA'S FIRST RESORT

**CITY OF NEWPORT, RHODE ISLAND  
FISCAL YEAR 2014-2015  
Budget Message – As Proposed**

To: Mayor Winthrop, Members of Council and the Citizens of Newport:

Welcome to the Proposed 2015 Fiscal Budget. In summary, the City's proposed combined expenditures for all funds totals \$122,029,447 which is an increase of 6.45% from last year. The total general fund budget is proposed to increase from \$84,485,001 to \$88,545,139 (+4.81%). Increased funding requirements for the Pell School debt service of \$1,079,000, paid through the general fund, became a larger portion of the budget.

Challenges of continued flat or declining revenue streams, increased pension demands, increased capital needs and contractual obligations contributed to a shortfall in the initial draft budget. The Rhode Island General Laws establish a limit on a community's tax levy growth. For the 2015 fiscal year, tax growth is capped at 4.00%. The law also specifies that the cap will be based strictly on the combined prior year real and personal property tax levy. The maximum amount of increased tax revenue that the City can levy for FY 2015 is \$2,698,058 which equates to an increase of 3.76% in the tax rate.

The approach to this year's budget preparation started with a level funding threshold. Mandated changes such as contractual obligations, pension costs, regulated utility requirements and healthcare costs were then added to determine a base budget. Priority initiatives were also included to determine a comprehensive initial draft budget. These initiatives include programs such as:

- Increased economic development efforts
- North End redevelopment
- Improved alignment of Street Cleaning costs
- Alternative approaches to citizen and visitor services

It has been an honor to work with Newport's dedicated staff in preparing this proposed budget; in particular the staff within the Finance Department have an outstanding commitment to the preparation of a fiscally sound and responsible budget proposal. Once again, I'd like to take this opportunity to thank the department directors and employees for being as responsive and responsible to the City and insisting on providing superior services with declining resources. I look forward to partnering with Council in the review, revision, adoption and implementation of this budget.

Respectfully submitted,

A handwritten signature in cursive script that reads 'Jane Howington'.

Jane Howington  
Newport City Manager

# CITY OF NEWPORT, RI BUDGET SUMMARY FISCAL YEAR 2015





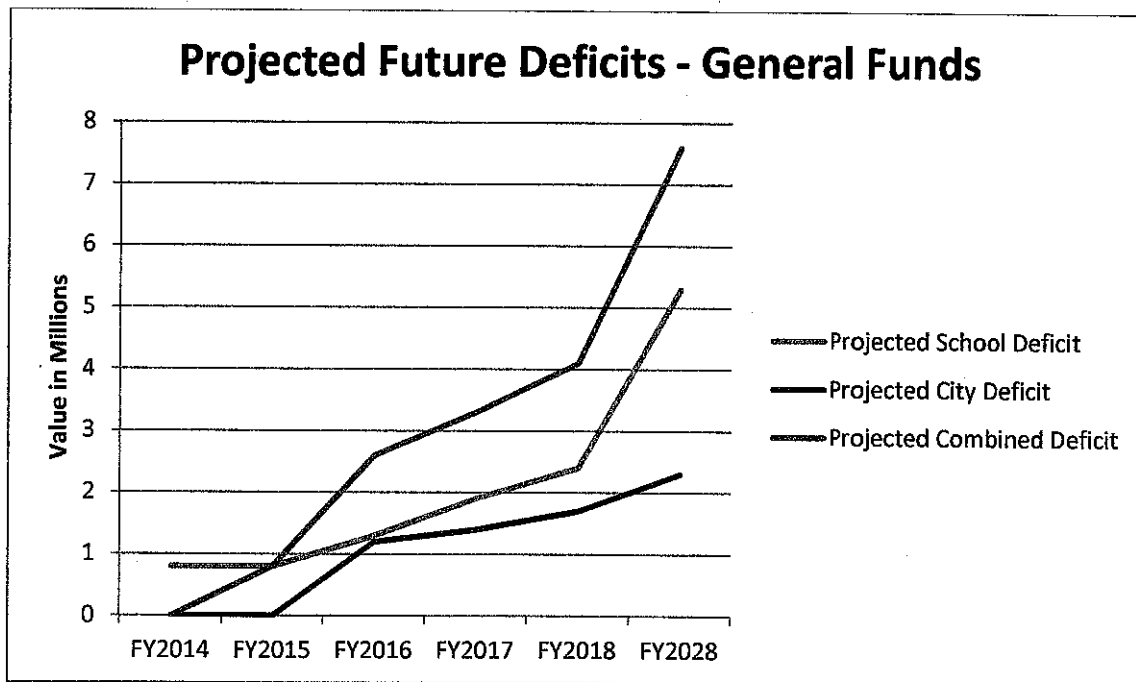
## The FY2015 City Budget: Long-Term Financial Sustainability

### Overview: The City's Sustainability Strategy

Structural balance refers to a government's capacity to fund existing expenditures over time with its projected ongoing revenues. The difference between existing expenditures and ongoing revenues is referred to as a "structural budget gap"

Limited revenue opportunities along with a heavy reliance on property taxes of 80%, changes in State revenue sharing, binding arbitration for public safety, aging infrastructure and the growing cost of employee benefits have caused challenges for the City's structural budget for years. More recent events include pension and OPEB funding challenges, weather related events, and a continuing fall-out from the economic events of 2008 and 2009 have increased challenges and have resulted in a persistent structural budget gap.

A long-term financial forecast indicates that the City will continue to face increasing budget gaps in the combined School and City general funds assuming no major changes and a small steady increase of approximately 2% in operating expenses and revenues. The Utilities Funds of Water and Water Pollution Control (sewer) also show a need for additional rate increases primarily because of infrastructure and capital improvement needs.



These challenges have led and will continue to lead to reduced staffing, restructuring of staff and reduced expenditures and services without some type of intervention. Some of the ways this is being addressed is in a renewed focus on priorities and a search for additional stable revenue opportunities.

The City Council established strategic goals in 2012 in an effort to direct allocation of effort and resources. The goals include meeting or exceeding customer expectations; effectively deploying our resources; demonstrating process excellence through continuous improvement; and demonstrating fiscal responsibility in the areas of infrastructure, communication, continuous improvement and economic development.

The FY2015 proposed budget continues to focus effort and resources in those areas. In particular, the areas of economic development and continuous improvement are targeted in order to help achieve and maintain long-term financial sustainability.

### **Infrastructure/Communication:**

The FY2015 budget continues to fund infrastructure improvements in both the general fund and in the enterprise funds. A community interactive CIP process indicates that the number one priority continues to be road and sidewalk improvements. The budget increases capital funding for road and sidewalk improvements by 45% to \$1,400,000, and maintains the road repair budget at \$840,000.

The second item marked as most important is technology improvements. Recent improvements in technology include the outsourcing of the information technology maintenance and help desk functions; the roll-out of the City's new website; the launch of "Engage Newport", an interactive, community based sub website; continued upgrades to infrastructure including the virtualization of servers and a process to increase bandwidth; the award of a contract to develop and host city-wide GIS; increased use of social media; and the formation of a technology working group to assist in bringing state of the art communication infrastructure into the City of Newport to support local businesses and residents. This has led to increased annual support and licensing fees in the MIS division budget of approximately \$250,000 along with a continued on-going need for MIS capital funding. A Civic Investment clerical position is proposed to be upgraded to a GIS Coordinator position.

Funding of \$50,000 is included in the budget for marketing/social media/Engage Newport support.

Funding continues to be provided for ADA improvements in the amount of \$300,000. The budget does not include funding for the upgrade or replacement of the City Hall elevator. That remains a priority for the City administration. Funding will be requested outside of the current proposed budget.

The budget continues to fund facilities improvements for regular replacements like playground improvements and major repairs to buildings. Fire department and public services staff will be used where possible to keep costs as low as possible.

The City is in the process of a rate filing with the Public Utilities Commission for the Water Fund. Rate increases of 22.1% are being requested as the final stage in a multi-year rate filing to provide raise rates to support debt service related to the new Lawton Valley Water Treatment Plant and the advanced treatment improvements to the Newport Station 1 Water Treatment Plant. The \$85 million dollar project has spanned several years and was necessary to protect the health and safety of water customers as well as meet new federal and state water quality standards. The work at Station 1 is complete and the Lawton Valley Plant should be complete by December 31, 2014.

The City Water Pollution Control Fund will also continue to require substantial improvements in the next few years to alleviate combined sewer overflow (CSO) issues and separate storm and sanitary sewer systems. The City has entered into a consent decree with the federal EPA and Rhode Island Department of Environmental Management (RIDEM). The proposed budget includes funding for \$4,000,000 in capital improvements and the City has recently filed a request with the State revolving loan fund for \$5.4 million in revenue bonds for a project anticipated to begin next spring. Additional near-term funding of approximately \$40 million will be needed to make improvements and upgrades to the sewer treatment plant. A new engineering position is requested in the Water Pollution Control Fund to provide oversight and support for the various capital needs of the next few years.

### **Continuous Improvement:**

City personnel participated in two continuous improvement groups; one on parking and one on website communications. Numerous improvements and efficiencies were identified. Many of the recommended changes have been made or are in process. A continuous improvement project related to customer service is ongoing at this time. The goal chosen by the group is "Striving to Exceed Customer Expectations." No specific budget changes have been required or formulated as a result of the continuous improvement groups. The intent is to find efficiencies and excellence in chosen areas of review. The continuous improvement projects are expected to yield budget savings in future years as a result of process changes and recommendations.

### **Economic Development:**

The goal of economic development focus is to create jobs by working with existing and new businesses to enhance retention, expansion and new business development and to foster small business development within the City. The Department of Civic Investment is working on many initiatives including two major public/private partnerships, the North End Innovation Hub and the Sheffield Accelerator. The Department will build off its current diversified funding strategy for both the North End Innovation Hub and Sheffield Accelerator to attract additional sources of public, private, non-profit and impact investment both to strengthen and move projects forward including:

- Current work with the RI Department of Administration, South Kingstown, the White House and a consortium of for-profit and non-profit groups to utilize Sandy Disaster Relief Funding for the establishment of a beta resilience/green infrastructure job creation program to be located in Newport and South Kingstown;

- Work through the North End Innovation Hub project to attract a consortium with the ability to bring additional funds to move forward the realignment of the Pell Bridge Interchange;
- taking an active role in both the development of a potential regional economic development effort being spearheaded by the Newport Chamber of Commerce and funded by the Van Beuren Charitable Foundation, as well as both Commerce RI and Statewide Planning's concurrent state economic development strategies; and
- to partner with State, Federal, private firms and non-profits to position Newport as a potential beta community for economic development projects that bring together the built/natural environment and social innovation and social finance.

Existing funding and grants are being used to support the Economic Development initiatives.

The City Council recently appointed a Finance Review Committee to help research and develop possible new funding sources. This is an area that needs considerable effort as ideas need to be fully vetted and, in all likelihood, will require approval from the Rhode Island General Assembly.

City administration continues to focus effort on changes to expensive and unsustainable long-term pension and retiree healthcare benefits. This is a time-consuming process because most, if not all, changes have to be negotiated or arbitrated with employee unions.

It is clear that long-term financial sustainability will only be possible with the addition of new revenue sources, promotion of economic development, legislative changes associated with revenues and bargaining units, constant focus on efficiency and service, and changes to existing long-term benefit structures.

The proposed FY2015 budget provides support to move these items forward.

Pursuant to Rhode Island General Laws, Section 44-35-10, the City of Newport was required to prepare a five-year financial projection for planning purposes. The five-year forecast was completed and sent to the Rhode Island Department of Revenue in July 2013. It can be found as part of the pages immediately following this notice.

**CITY OF NEWPORT  
FINANCIAL PROJECTIONS - SCHOOL AND CITY GENERAL FUNDS  
FY2015 - FY2018 and FY2028**

**Combined School and City General Funds**

Education Expenditures	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY2028
Salaries	\$ 19,168,836	\$ 19,552,213	\$ 19,943,257	\$ 20,342,122	\$ 20,748,965	\$ 24,898,757
Employee Benefits:	10,698,800	10,500,000	10,867,500	11,247,863	11,641,538	15,716,076
Purchased Services/Operating Expenses	6,652,723	6,785,777	6,921,493	7,059,923	7,201,121	8,641,346
<b>Total - Education Expenditures</b>	<b>36,520,359</b>	<b>36,837,990</b>	<b>37,732,250</b>	<b>38,649,907</b>	<b>39,591,624</b>	<b>49,256,179</b>
<b>Education Revenues</b>						
Municipal Appropriations	22,564,157	22,959,157	23,418,340	23,886,707	24,364,441	29,237,329
Local Revenues	1,290,465	1,309,822	1,329,469	1,349,411	1,369,653	1,575,100
State Aid	10,647,363	10,543,589	10,440,853	10,339,145	10,236,453	11,774,221
Federal Aid:	1,263,442	1,200,000	1,200,000	1,200,000	1,200,000	1,380,000
<b>Total - Education Revenues</b>	<b>35,765,427</b>	<b>36,012,668</b>	<b>36,388,662</b>	<b>36,775,263</b>	<b>37,172,547</b>	<b>43,966,651</b>
<b>Projected Education Surplus (Deficit)</b>	<b>\$ (754,932)</b>	<b>\$ (825,422)</b>	<b>\$ (1,343,588)</b>	<b>\$ (1,874,644)</b>	<b>\$ (2,419,077)</b>	<b>\$ (6,289,528)</b>

Municipal Expenditures	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY2028
Salaries (Municipal, Police, Fire)	\$ 22,820,039	\$ 21,350,150	\$ 21,777,153	\$ 22,212,696	\$ 22,656,950	\$ 27,188,340
Employee Benefits	19,939,685	19,980,588	20,679,809	21,403,705	22,152,835	29,906,327
Purchased Services/Operating Expenses	10,097,921	12,527,318	12,777,864	13,033,422	13,294,090	15,952,908
Capital Expenses	3,312,484	3,983,857	5,027,202	5,127,746	5,230,301	6,276,361
Municipal Debt Service	850,254	1,126,086	1,068,404	1,058,622	1,045,341	-
School Debt Service (paid by City)	3,721,850	4,182,285	3,920,837	3,740,666	3,667,359	1,822,450
Appropriation for Newport Public Library	1,721,025	1,756,025	1,791,146	1,826,968	1,863,508	2,236,209
Appropriation for Schools	22,564,157	22,959,157	23,418,340	23,886,707	24,364,441	29,237,329
Civic Support Requests	95,200	95,200	95,200	95,200	95,200	95,200
<b>Total - Municipal Services Expenditures</b>	<b>\$ 85,122,615</b>	<b>\$ 87,960,666</b>	<b>\$ 90,556,055</b>	<b>\$ 92,385,731</b>	<b>\$ 94,370,025</b>	<b>\$ 112,715,126</b>
<b>Municipal Revenues</b>						
Local Property Tax	\$ 68,812,605	\$ 70,018,028	\$ 71,418,389	\$ 72,846,756	\$ 74,303,691	\$ 89,164,430
Local Non-Property Tax Revenues	3,630,000	4,000,000	4,040,000	4,080,400	4,121,204	4,533,324
State and Federal Aid	3,334,185	3,373,352	3,109,459	3,074,420	3,055,478	3,208,252
Charges/Fees/Use of Money and Property	10,914,418	10,569,286	10,780,672	10,996,285	11,216,211	13,459,453
<b>Total - Municipal Revenues</b>	<b>\$ 86,691,208</b>	<b>\$ 87,960,666</b>	<b>\$ 89,348,519</b>	<b>\$ 90,997,861</b>	<b>\$ 92,696,584</b>	<b>\$ 110,365,459</b>
<b>Projected Municipal Surplus (Deficit)</b>	<b>\$ 1,568,593</b>	<b>\$ (825,422)</b>	<b>\$ (1,207,536)</b>	<b>\$ (1,387,870)</b>	<b>\$ (1,673,441)</b>	<b>\$ (2,349,666)</b>

<b>Combined Municipal and School Surplus (Deficit)</b>	<b>\$ 813,661</b>	<b>\$ (825,422)</b>	<b>\$ (2,551,123)</b>	<b>\$ (3,282,514)</b>	<b>\$ (4,092,618)</b>	<b>\$ (7,639,194)</b>
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- 1: The five years of estimates for education State Aid are provided by the State of Rhode Island Department of Education.
- 2: The assumptions for municipal State Aid are provided by the Division of Municipal Finance.
- 3: Municipal Debt assumes an increase of approximately \$550,000 per year for potential road bonds; all other debt per debt schedules
- 4: Salaries, purchased services and operating expenses are assumed to increase by 2% per year
- 5: Benefits are assumed to increase by 3.5% per year
- 6: Appropriations for schools and library are assumed to increase by 2.0% per year
- 7: Capital amounts come from the 5-year Capital Improvement Plan
- 8: School local revenues are assumed to increase by 1.5%; municipal local revenues are assumed to increase by 2%
- 9: Local property tax is assumed to increase by 2% per year and local non-property tax by 1% per year

CITY OF NEWPORT  
FINANCIAL PROJECTIONS - ENTERPRISE FUNDS

Water Pollution Control Fund	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Operating Expenditures Less Depreciation	\$ 5,899,000	\$ 6,375,948	\$ 6,503,467	\$ 6,633,536	\$ 6,766,207
Debt Service - Principal and Interest	2,990,857	2,850,616	3,003,935	6,515,423	6,522,346
Capital Outlay	4,975,008	4,065,000	7,000,000	45,000,000	6,000,000
<b>Total Expenditures and Cash Outlays</b>	<b>13,864,865</b>	<b>13,291,564</b>	<b>16,507,402</b>	<b>58,148,959</b>	<b>19,288,553</b>
Bond Proceeds	-	-	5,400,000	41,000,000	3,000,000
Revenues	14,179,936	13,673,121	13,946,583	14,225,515	14,510,025
<b>Total Revenue and Cash Inflows</b>	<b>315,071</b>	<b>381,557</b>	<b>19,346,583</b>	<b>55,225,515</b>	<b>17,510,025</b>

<b>Funding Required Through Sewer Rate Increases</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,923,444</b>	<b>\$ 1,778,528</b>
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- 1: Debt Service Projected to increase by \$3,500,000 per year beginning in FY2017 due to \$46,000,000 worth of capital improvements required by U.S. EPA
- 2: Operating expenditures and revenues projected to increase by 2% per year; Capital Outlay per 5-Year Capital Improvement Plan

Water Fund	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Operating Expenditures Less Depreciation	\$ 8,648,970	\$ 9,114,957	\$ 9,297,256	\$ 9,483,201	\$ 9,672,865
Debt Service - Principal and Interest	2,845,788	5,778,074	7,033,650	7,031,871	7,030,353
Capital Outlay	32,298,900	1,152,400	5,361,200	568,200	3,775,500
<b>Total Expenditures and Cash Outlays</b>	<b>43,793,658</b>	<b>16,045,431</b>	<b>21,692,106</b>	<b>17,083,272</b>	<b>20,478,718</b>
Bond Proceeds	31,000,000	-	-	-	-
Funding From Restricted Capital Reserves	-	-	5,000,000	-	3,000,000
Revenues	50,810,424	16,055,431	16,376,540	16,704,070	17,038,152
	81,810,424	16,055,431	21,376,540	16,704,070	20,038,152

<b>Funding Required Through Water Rate Increases</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 315,567</b>	<b>\$ 379,202</b>	<b>\$ 440,566</b>
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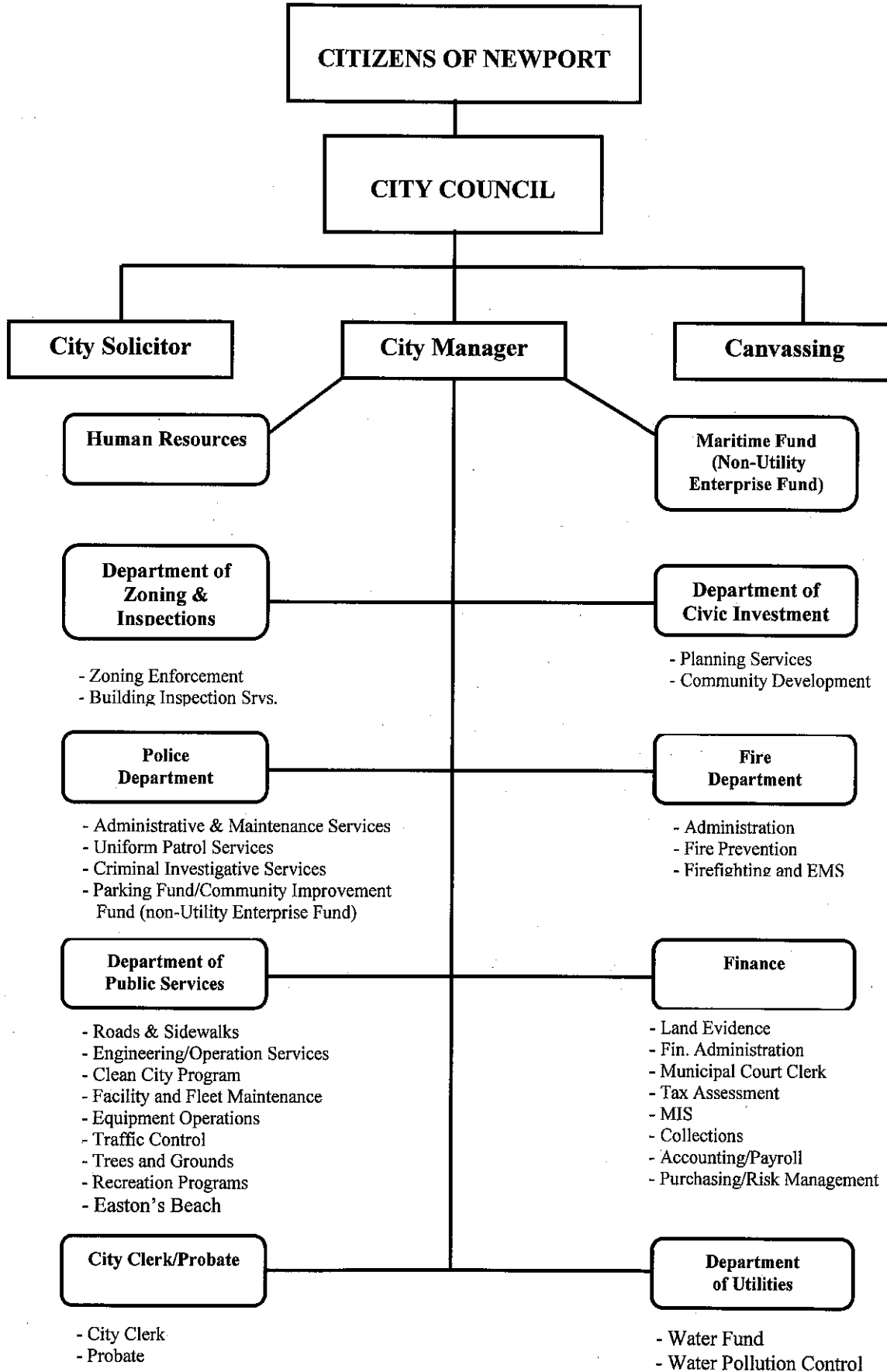
- 1: The Lawton Valley Treatment Plant and Significant Long-Term Improvements to the Newport Water Treatment Plant will be completed by December 2014 and the \$85 Million cost associated with them will have been paid for with bond proceeds. This will lead to a decrease in capital outlay and bond proceeds, and increase in debt service.
- 2: Operating expenditures and revenues projected to increase by 2% per year; Capital Outlay per 5-Year Capital Improvement Plan

Non-Major Enterprise Funds	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Operating Expenditures	\$ 2,090,199	\$ 2,112,860	\$ 2,155,117	\$ 2,198,220	\$ 2,242,184
Capital Outlay	280,000	575,000	590,000	495,000	390,000
<b>Total Expenditures and Cash Outlays</b>	<b>2,370,199</b>	<b>2,687,860</b>	<b>2,745,117</b>	<b>2,693,220</b>	<b>2,632,184</b>
Revenues	2,383,536	2,713,164	2,767,427	2,822,776	2,879,231
<b>Projected Non-Major Enterprise Surplus (Deficit)</b>	<b>\$ 13,337</b>	<b>\$ 25,304</b>	<b>\$ 22,310</b>	<b>\$ 129,556</b>	<b>\$ 247,047</b>

- 1: Operating expenditures and revenues projected to increase by 2% per year; Capital Outlay per 5-Year Capital Improvement Plan

Note: Long-term projections are difficult with the utilities funds because much of their cost is dependent on capital improvements. Capital improvements fluctuate significantly from year-to-year.

# THE CITY OF NEWPORT, RI





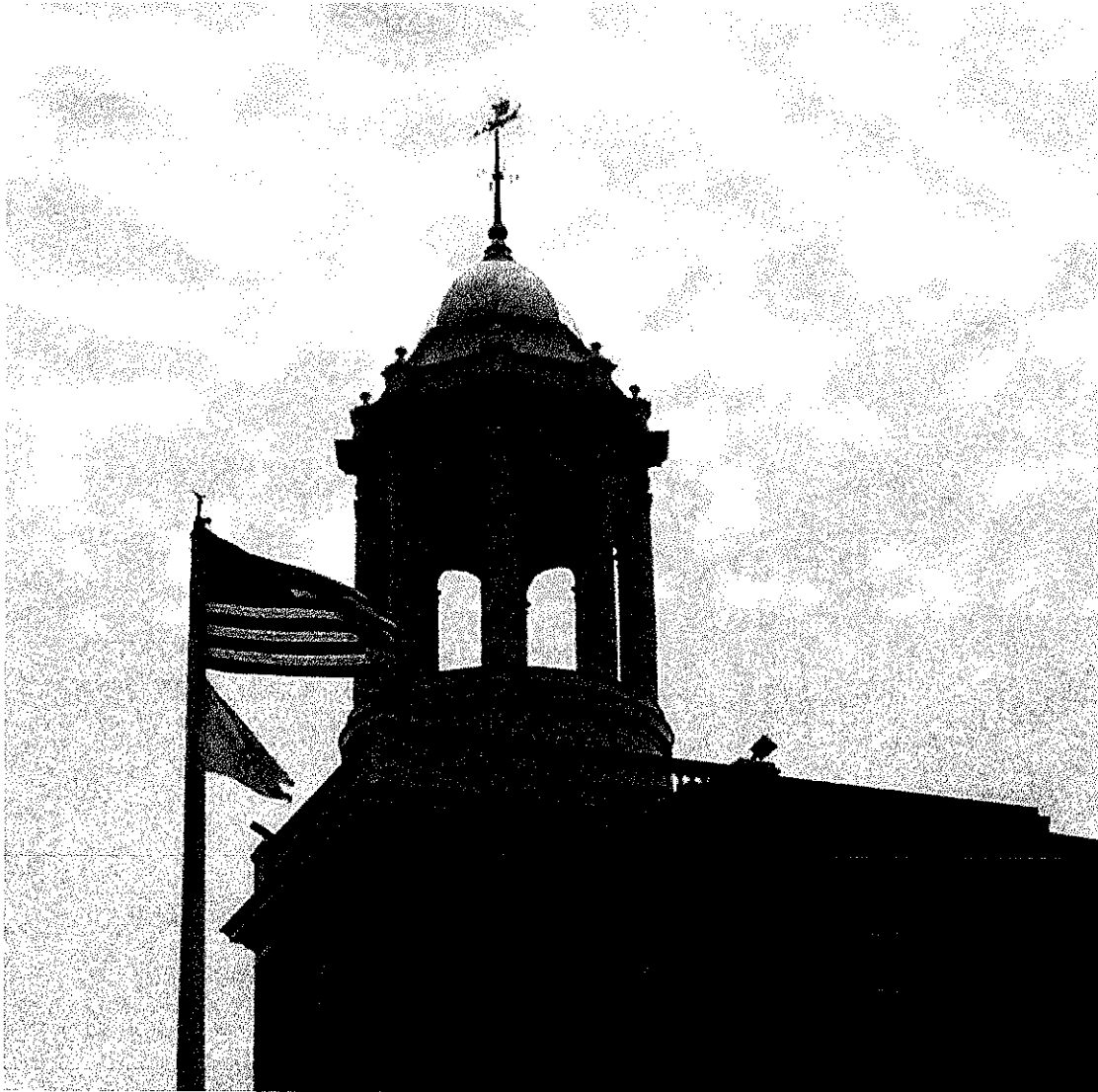
## FY2014-15 Budget Highlights

- Expenditures for all funds total \$121,971,447, an increase of 6.62% over FY13-14.
- General Fund tax levy of \$69,685,501, an increase of 3.31% over FY13-14
- General Fund revenues of \$88,538,139 an increase of 4.30% over FY13-14
- Transfers from General Fund to Capital Projects and other funds for capital improvements of \$2,913,950 represents 3.29% of total General Fund expenditures
- Adopted tax rate is \$12.06 per \$1,000 of assessed value for residential property and \$16.72 per \$1,000 for commercial property
- One-cent on the real property tax rate is equivalent to approximately \$51,642
- Adopted personal property tangible rate is \$16.72 per \$1,000 of assessed value
- Adopted motor vehicle tax rate remains \$23.45 per \$1,000 of assessed value which is the state fixed rate for the City of Newport. The city grants an exemption for the first \$6,000 of value to all motor vehicle taxpayers.
- General Fund Balance is at 13.61% of budgeted General Fund expenditures
- Transfer to schools for operations is adopted at \$23,377,157, representing a \$418,000 (1.82%) increase over the revised budget for FY13-14. The transfer to schools for operations was increased by \$395,000 (1.75%) during FY 13-14 by Council Resolution 2014-54.

## Economic Assumptions

The underlying economic assumptions in this budget are:

- The housing market will slowly improve and will lead to a slight increase in revenues for realty conveyance tax and recording fees. There is also an increase in building permits.
- The economy will continue to improve. The tourist season is scheduled to be more active than the prior year's and will show as an increase in revenues including hotel tax and meals and beverage taxes.
- Stable interest rates are expected over the next fiscal year, leading to flat investment income.
- The state continues to struggle financially and this may negatively impact local and school funding.
- Newport Grand continues to see a decline in business and will lead to continued decrease in revenues.
- Increasing costs of 3-4 % will impact city purchases of supplies, materials, contracts and utilities
- Notice from Blue Cross Blue Shield indicates that health insurance rates in the budget have decreased approximately 3.5% for FY2015.



### **THE CITY OF NEWPORT, RHODE ISLAND**

Newport is located at the southern end of Aquidneck Island in Narragansett Bay, about 30 miles southeast of Rhode Island's capital of Providence. The City is bounded by the Atlantic Ocean on the east and the south, Narragansett Bay on the west, and by the Town of Middletown on the northeast. Newport is 11 square miles in size, with 7.7 square miles of land and 3.3 square miles of inland water. Location is readily accessible to the west by Interstate 95 via the Jamestown and Pell Bridges, and to the north by Routes 24 and Interstate 195 via the Mount Hope Bridge and the Sakonnet River Bridge.

## Mayor and City Council



left to right- **Marco T. Camacho**, 1st Ward Councilor; **Justin S. McLaughlin**, 2nd Ward Councilor; **Naomi L. Neville**, Councilor-at-Large and Vice Chair; **Henry F. Winthrop**, Mayor; **Jeanne-Marie Napolitano**, Councilor-at-Large; **Kathryn E. Leonard**, 3rd Ward Councilor; **Michael T. Farley**, Councilor-at-Large.

## GOVERNMENT

Newport was founded in 1639, incorporated as a City in 1784, and rechartered in 1853. The City operates under a Home Rule Charter, adopted in 1953, providing for a council/city manager form of government. There is a seven-member City Council headed by its Chairperson, who is elected by the Council and also holds the title of Mayor. All legislative powers of the City are vested in the City Council by the Charter, including the ordering of any tax, making appropriations, and transacting any other business pertaining to the financial affairs of the City.

Four members of the City Council are elected at large and the remaining three members are elected from the three wards, all for a two-year term. The new council was elected in November, 2012. The Charter grants to the City Council all powers to enact, amend, or repeal ordinances relating to the City's property, affairs and government, including the power to create offices, departments or agencies of the City, to preserve the public peace, health and safety, to establish personnel policies, to authorize the issuance of bonds, and to provide for an annual audit.

The City Manager is appointed by a majority vote of the City Council. The City Manager is the chief administrative officer. The Charter grants to the City Manager the authority to appoint or remove all officers or employees of the City, to prepare and submit to the City Council the annual budget and annual report of the City, to recommend pay schedules for City employees, and to recommend to the Council the adoption of such measures as he/she may deem necessary for the health, safety or welfare of the City.

## **ECONOMY**

From its early years when commerce involved the whale-oil trade, to today's highly sophisticated research in electronic submarine warfare, the seaport has continued to play a vital role in Newport's economy. The U. S. Navy, beginning with the founding of the Naval War College in 1884, influenced the development of the City and continues to do so as one of the major contributors to the local economy.

Newport's location, natural and cultural resources, and sense of history are responsible for the growth of tourism into a primary source of revenue. The third largest economic factor in Newport, the service sector, has benefited by both the defense and tourism industries.

### ***Tourism***

As the State's principal tourist center and resort community, Newport is visited annually by millions of tourists who attend special events, sail, and view the City's mansions and other attractions. The City's popularity has stimulated significant private investment in retail shopping facilities, hotels, timeshare units, restaurants, clubs, and other tourist-oriented enterprises.

The Newport County Convention and Visitors Bureau (NCCVB), which operates the H.J. Donnelly III Visitors Center, reports over 500,000 visitors seeking information in the Center annually. The Visitor Center, located in the center of Historic Newport, is open seven days a week, providing residents and visitors with information on area attractions, accommodations, events, and restaurants.

### ***Recreation***

The City of Newport has some of the best private facilities for boating enthusiasts in the state. There are two public beaches operated May through September, and the area is famous for past America's Cup Races and the Olympic Sailing Trials. There are numerous public recreational facilities, including 19 tennis courts, 7 multi-purpose play fields, 13 playgrounds, and one gymnasium, which are available for residents' use. The City also has a Senior Citizens' Center.

### ***Library***

The Newport Public Library was founded in 1869 and currently contains 195,105 volumes, including 21,447 ebooks purchased consortially through Ocean State Libraries. A recent expansion has added 23,000 square feet to the facility and increased the capacity to 175,000 volumes. Newport has the distinction of having not only one of the first public libraries in the country, but also the first private library, still in operation -- the Redwood Library.

### ***High Technology and Defense-Related Business***

There are estimated 21,200 individuals in defense-related jobs on Aquidneck Island. The major private employers are located in Middletown and Portsmouth; however, many of their employees make their homes in Newport and thereby contribute to the local economy. These workers represent a very highly skilled component of the local labor force.

The Navy is the island's largest single employer, employing approximately 9,000 military and civilian personnel. The Navy's presence in Newport is dominated by its work in education, training and research programs. Among the largest institutions involved with research programs is the Naval Underwater Warfare Center (NUWC), which has been designated by the Defense Department as a "superlab" for doing undersea warfare research. The U. S. Navy Base or its related facilities have not been identified for any base closure or reduction, and, in fact, is currently expanding their facilities.

### ***Service Center***

Within the City of Newport, 88.56% of all 2012 private employment was in the service sector. Although most of the service jobs are to be found in hotel/motel, social services, and health fields, other important services industries in Newport are also educational services and business services. Newport's inventory of office space attracts professional service firms, such as medical offices and legal services. Business services include, among others, building maintenance, personnel supply, and computer and data processing services. Computer and data processing, and engineering and management services are major sources of jobs at the regional level.

### ***Retail Trade Industry***

The retail industry represents the third largest source of private employment within Newport, with an annual average of 1,286 jobs in 2012. These include jobs in specialty retail, which includes galleries, gift shops, and antique shops, and apparel and accessories. Retail and restaurant employment can swell by as many as 1,500 jobs during the peak summer season.

Recreational, or specialty retail, also plays an important role in Newport's visitor industry and provides shopping opportunities for visitors as well as serving Newport residents. The primary shopping areas in Newport are located on Thames Street, America's Cup Avenue, and Bellevue Avenue. The many antique shops and art galleries in Newport add to the City's historic and cultural character.

### ***Health and Safety***

The City provides a comprehensive array of health and safety facilities whose mission is the care and protection of its citizens and visitors. These include three fire stations, one police station, two hospitals (one of which is the non-functioning US Naval Hospital) and one medical care facility.

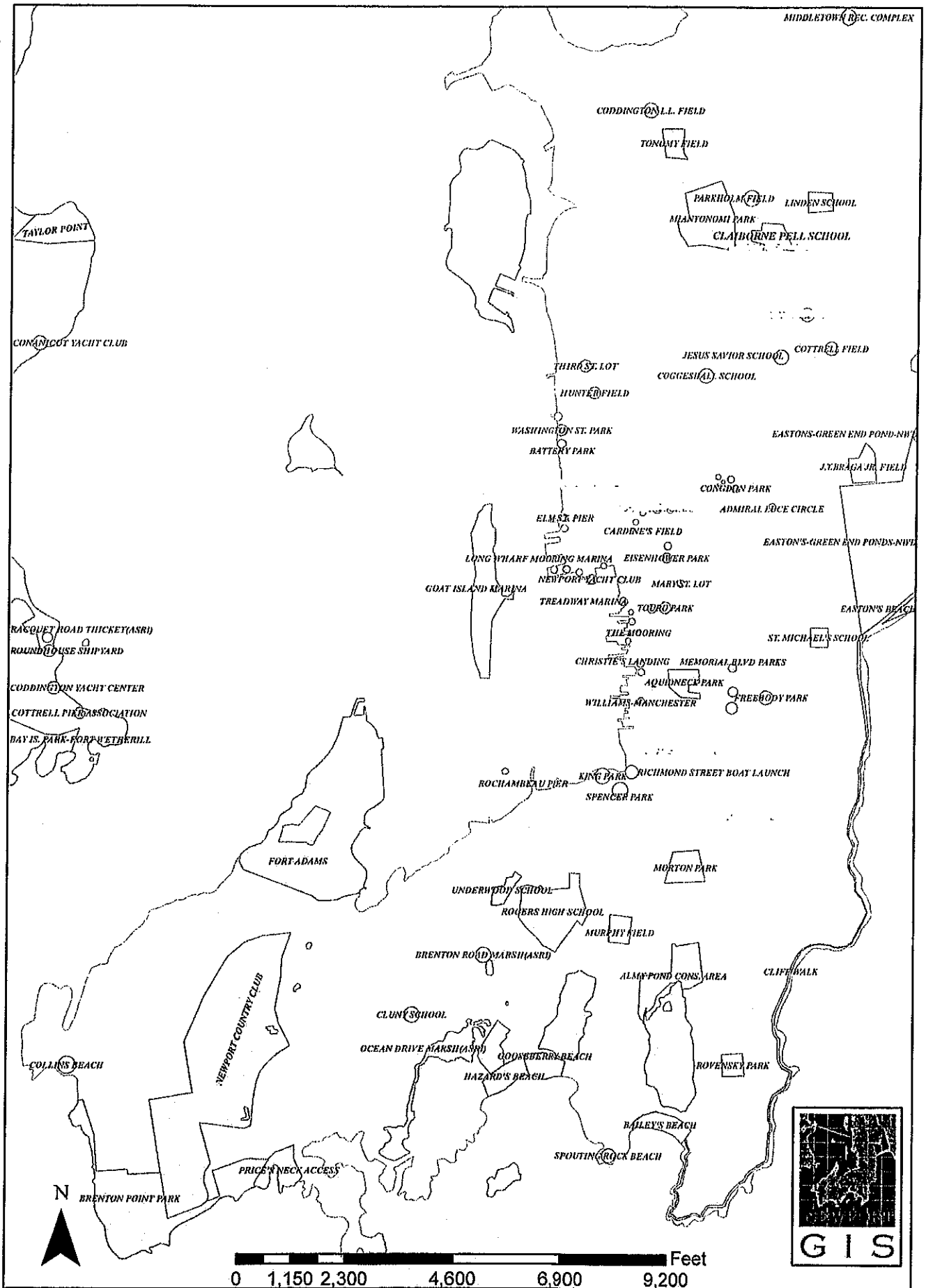
### ***Education***

The importance of investing in the future of our children, community, state and country is mirrored in City Council's Mission Statement. The City of Newport houses ten private preschools, two private elementary/middle schools, the newly constructed elementary Claiborne Pell School, Thompson Middle School, Newport Area Career and Technical Center, and Rogers High School. Secondary schools include the Community College of Rhode Island and Salve Regina University.



<b>Adopted Taxes</b>		<b>Registered Voters</b>			
<u>Real Property Tax Rate</u>		March 2013 13,878			
FY 14-15: \$12.06 per \$1000 assessed res. value		<b>Housing</b>			
FY 14-15: \$16.72 per \$1000 assessed comm. value		<u>Housing Units - June, 2012</u>			
FY 13-14: \$11.71 per \$1000 assessed res. value		<u>June, 2012</u> <u>June, 2011</u>			
FY 13-14: \$16.23 per \$1000 assessed comm. value		Owner Occupied Housing Units 4,632 5,094			
FY 14-15 value of one-cent on the		Renter Occupied Housing Units 5,984 5,464			
Real Property Tax Rate		Vacant 2,453 3,111			
Approx. \$51,642		Total 13,069 13,669			
<u>Personal Property Tax Rate</u>		<u>Properties by Occupancy (2013)</u>			
FY 14-15: \$16.72 per \$1000 assessed value		<u>Owner</u> <u>Renter</u>			
FY 13-14: \$16.23 per \$1000 assessed value		35.44%      45.78%			
<b>Population</b>		<u>Total Assessed Value (in thousands)</u>			
2010 U.S. Census 24,672		All Residential Units (less exemptions) 3,949,197			
2000 U.S. Census 26,475		All Commercial Units (less exemptions) 1,084,841			
1990 U.S. Census 28,227		All Personal Property Tangible 120,112			
		Motor Vehicles 81,903			
		Total Assessed Value at 12/31/2013 5,236,053			
<b>Households</b>		<u>Median Market Rents (without utilities) 2013</u>			
2010 U.S. Census 10,616		2013      2012			
2000 U.S. Census 13,226		Efficiency/1-Bedroom Apartment 1,000 835			
1990 U.S. Census 11,196		2-Bedroom Apartment 1,250 1,175			
		3-Bedroom Apartment 1,600 1,320			
		4-Bedroom Apartment 1,950 2,033			
		Source: State-Wide MLS			
<b>Average Household Size</b>		<u>Median Assessed Value of Homes and</u>			
2010 U.S. Census 2.05		<u>Condominiums</u> 2013			
2000 U.S. Census 2.11		<u>Assessed Value</u> <u>Units</u> <u>Total Value</u> <u>Median</u>			
<b>Age (2010 Census)</b>		Single Family 4,435 2,011,652,038 451,750			
(1-19) 5,308		Rententials. Condo 1,976 698,220,800 353,350			
(20-34) 6,613		Two-Five Family 1,578 689,158,900 436,730			
(35-64) 9,241		Estate 107 463,285,002 4,329,770			
(64+) 3,510					
Median Age (2010) 36.4					
<b>Race and Ethnicity (2010 Census)</b>					
White (Non-Hispanic) 78.5%					
African American 6.9%					
Hispanic (all races) 8.4%					
Other 4.0%					
Asian & Pacific Islander 1.4%					
American Indian and Alaskan Native 0.8%					
Total* 100.0%					





**Recreational lands, such as parks, zoos, ball fields, and golf courses in Newport**

# CREATING THE BUDGET DOCUMENT

## SECTION 9-2. - PREPARATION OF BUDGET.

The Manager shall prepare and submit to the Council, at least 180 days prior to the beginning of each fiscal year, a projection of the change in revenues from the current fiscal year to the next fiscal years as well as a projection of anticipated significant expense changes.

The Council shall provide to the Manager, at least 150 days prior to the beginning of each fiscal year, a list of its top priority projects and its administrative expense increase/decrease guidelines for the next fiscal year. This shall include the maximum amount of revenue that may be allocated to the Capital Improvement Program (see Section 9-19).

The Manager shall prepare and submit to the Council, at least seventy-five days prior to the beginning of each fiscal year, a proposed budget and a budget message containing an explanation of proposed financial policies and the important features of the budget plan. He shall submit at the same time an appropriation ordinance making provision for the conduct of the City government for the ensuing year. Revenues and expenses related to the Council's priorities shall be highlighted. (As amended by Sec. 1, Chapter 40, P.L. 2009.)

## SECTION 9-3. - CONTENTS OF BUDGET.

The proposed budget shall contain the following:

A report and recommendation by the Manager relative to the items contained in the budget; an estimate by the Manager of tax revenues to be received; an itemized estimate of other revenues to be received which shall contain a schedule of estimated income from trust and pension funds and the application thereof; a schedule of bond debt retirement and bond interest accruing during the fiscal year; and a schedule of appropriations required to sinking fund and a schedule of capital expenditures and the plan for financing the same.

## SECTION 9-4. - PUBLIC HEARING ON BUDGET.

9-4.1 The Council, at least 60 days prior to the beginning of each fiscal year, shall hold a public hearing on the Manager's proposed budget.

9-4.2 The Manager, at least 30 days prior to the beginning of each fiscal year, shall prepare and present to the Council a revised budget and revenue projection based upon the Council's instructions following the public hearing.

9-4.3 The Council, at least 20 days prior to the beginning of each fiscal year and prior to the Council approving a final budget and appropriation ordinance, shall hold a public hearing on the revised budget. (As amended by Sec. 1, Chapter 40, P.L. 2009.)

**SECTION 9-5. - COUNCIL MAY REVISE PROPOSED BUDGET.**

The Council may insert new items or may increase or decrease the items of the budget as presented by the Manager, but, if it shall increase the total proposed expenditures, it also shall provide for increasing the total anticipated revenues at least to equal the total proposed expenditures.

Any changes approved by the Council shall be noted on a "Budget Revision Schedule", with the City Councilor who proposed the change identified. The Budget Revision Schedule should be appended to the final budget document. (As amended by Sec. 1, Chapter 40, P.L. 2009.)

**SECTION 9-6. - BUDGET AND APPROPRIATION ORDINANCE TO BE PUBLIC RECORD.**

Upon final passage of the appropriation ordinance, such changes as have been made in the ordinance as originally proposed also shall be made in the budget. A copy of the budget and appropriation ordinance shall be placed on file as a public record in the office of the City Clerk.

# Newport City Council Strategic Plan and Departmental Budget Initiatives

## Vision Statement

The vision of Newport is to be the most livable and welcoming city in New England.

## Mission Statement



To provide leadership, direction and governance that continuously improves our community and to be stewards of our natural resources while preserving our cultural, historic and maritime heritage;



to ensure Newport is a safe, clean and enjoyable place to live and work and our residents enjoy a high quality of life;



to exercise the prudent financial planning and management needed to achieve our strategic goals;



to achieve excellence in everything we do, invest in the future of our community, especially the education of our children, and work closely with our businesses and institutions to sustain a healthy economic and tourism climate;



to promote and foster outstanding customer service for all who come in contact with the City;



to deliver quality and cost effective municipal services to our residents, businesses, institutions and visitors that result in the highest achievable levels of customer satisfaction; and

## Newport City Council Strategic Plan and Departmental Budget Initiatives (continued)



to support the use of defined processes and continuous improvement and public participation as key components of our service delivery model.

### **Our Strategic Roadmap**

Strategic objectives are viewed from four critical perspectives:

- Meeting or exceeding **customer expectations**;
- Effectively **deploying** our **resources**;
- Demonstrating **process excellence through continuous improvement**; and
- Demonstrating **fiscal** excellence and **responsibility** in use of public funds.

### **Four (4) Tactical Priority Areas**

Each of the strategic objectives complement the others to fulfill the vision and mission as defined by the City Council. The application of these strategic objectives are defined in the following pages as they pertain to the following four (4) tactical priority areas:

#### **Infrastructure**



Providing a strong, well-managed public infrastructure is key to enhancing quality of life and economic stability to our community.

#### **a) Customer Expectations**

- Maintenance and replacement of infrastructure is coordinated with all interests.
- Financial Planning
- Develop and implement "engagement" plan of the public that is directly affected.
- Clear mutual expectations, continuous open communication and an atmosphere of teamwork.

## Newport City Council Strategic Plan and Departmental Budget Initiatives (continued)

**b) Resource Deployment**

- Maintain and enhance CIP
  - Investigation of all funding and grant programs for identified infrastructure needs
  - Use of design/build, public/private partnerships and regional approaches to enhance capacity of staff resources
- Departmental Initiatives:

**c) Process Excellence through Continuous Improvement**

- Debriefing process
- Review of best practices
- Use of working community groups
- Enhance use of technology
- Interdepartmental planning

**d) Fiscal Responsibility**

- Major capital projects are identified and incorporated in the CIP permitting sound financial planning
- Partnerships with state and federal agencies to maximize local dollars.

## Departmental Initiatives:

Work interdepartmentally where applicable in the development of bid specifications to utilize subject matter expertise existing within the City Administration. *Estimated to save \$45,000 annually*

Since 2007, the department of public services has developed an approach to roadway improvements that is inclusive of all parties that have facilities with city rights-of-way. Constant coordination with utility companies is maintained throughout the year to stay current on active construction and future goals of other utilities so that we ensure their projects are done ahead of the City's roadway improvement program. This includes internal and external utility organizations. *Estimated to save \$300,000 over a three year period*

The City administration works proactively with commissions and organizations to plan for improvements, seek external expertise and find better ways to deploy resources. *Estimated to save consulting fees on an annual basis*

## Newport City Council Strategic Plan and Departmental Budget Initiatives (continued)

## Infrastructure (continued):

The Department of Public Services has worked in conjunction with the Rhode Island Interlocal Trust to develop a sidewalk trip hazard removal program which has significantly decreased liability claims. *Estimated to have reduced claims by 20%*

City departments have developed equipment replacement and regular repair and maintenance programs whereby a set amount of money is provided on an annual basis. This has the benefit of providing funding so equipment can be replaced and ongoing repairs can be made, as well as smoothing out the annual budget process. This program has been initiated for vehicle replacement, fire equipment replacement, copiers and desk computers, playground replacement, road repairs and seawall repairs, and in the water and sewer funds for distribution and main replacements. *This funding can be found in the capital improvement budget.*

The Infrastructure Replacement Plan (IRP) for Water is updated every five years in accordance with Rhode Island General Law and is submitted to the Rhode Island Department of Health for state review by several state agencies. The IRP is used for to develop the long-term capital improvement plan.

The City is currently developing a System Master Plan for the Water Pollution Control Fund that will be used to develop the long-term capital improvement plan. *These projects are estimated to cost in the neighborhood of \$45,000,000 and are necessary improvements to comply with a consent decree with the federal Environmental Protection Agency. Funds will be spent over the next 5-7 years.*

At present Public Services and Utilities are collaborating to develop an every other year approach for road and sidewalk repairs in order to follow infrastructure upgrades of the Utility department. This will also help with our funding initiatives to lessen the burden on the tax base to the extent possible.

## Newport City Council Strategic Plan and Departmental Budget Initiatives (continued)

## Infrastructure (continued)

Contracts are utilized to clearly outline responsibilities that include infrastructure requirements. Examples are contracts with the Newport Gulls and the Donnelly/Sunset league. Responsibilities are clearly detailed in the contracts. Public Services is working on an agreement with Salve Regina University for softball/baseball use of Toppa and Cardine's fields.

The Departments of Fire, Public Services and Civic Improvement regularly search and apply for grant funds to support infrastructure needs. The Department of Public Services has received recent grants for seawall repairs, road improvements and the Broadway road improvement and streetscape project. The total amount exceeds \$3,000,000. The Fire Department has applied for grants to replace equipment identified in the CIP. The Department of Civic Improvement assists other departments in the grant process and works with other departments to use CDBG funds.

The Departments of Public Services and Utilities and the Maritime Fund regularly use a design/build process for capital improvements saving taxpayers an estimated 20% on the cost of projects.

Departments are meeting regularly to perform plan design reviews in an attempt to clarify and expedite the process of plan review for applicants. *Estimated to provide cost savings of 10% by eliminating duplication of effort.*

The Police Department reviewed certain processes to find cost savings. They achieved the following and anticipate further savings.

- *contracted with a new vendor for police vehicles and realized a cost savings of \$4,000 per vehicle*
- *Reallocated printers to reduce ink and toner expenses by about 60%*
- *Restructured the report request procedure to reduce the quantity of reports printed.*
- *Continuing discussions with Middletown and Portsmouth to discuss resource sharing between police departments*
- *Selected a new mobile computer for police cruisers at a significant savings*
- *Strategized advance hiring of personnel for anticipated vacancies in order to minimize overtime and gaps in service*
- *Prisoner meals and blankets process revised with annual cost savings of approximately \$5,000*



## Newport City Council Strategic Plan and Departmental Budget Initiatives (continued)

## Infrastructure (continued)

Funding is provided in the capital budget to repair and upgrade fire department facilities. Fire Department personnel have been able to provide most of the labor saving taxpayers money.

Departments continue to make upgrades to facilities and equipment so that use is less invasive on the environment and provides cost savings. An example is the new water treatment plant, which includes green technology eligible for federal funding. *Federal funding of more than \$3,000,000 granted in relation to the new plant.*

The Department of Utilities works closely with the Rhode Island Clean Water Finance Agency for funding and grant opportunities.

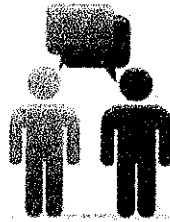
Recreation regularly solicits feedback from facility users and facility supervisors.

The Parks and Recreation divisions frequently reach out to other organizations to further knowledge of best practices. They also consult with the Rhode Island Recreation and Parks Association for their experience.

The parking fund continues to implement recommendations from the Walker Report (study of parking facility needs). *Funding is provided in the capital improvement program and projects are more energy efficient and will reduce the risk of liability*

City administration prepares short and long term financial forecasts with the goal of funding capital projects. This includes developing scheduling and financing plans based on community/administration priorities. The CIP document has recently been revised to provide information in different formats in order to enhance understanding.

## Newport City Council Strategic Plan and Departmental Budget Initiatives (continued)

**Communication**

Providing effective 2-way communication with the community through a unified council operating as a team and interactions with City staff productively

- a) **Customer Expectations**
  - Information to the public is a professional competency
  - Use of pro-active messaging
  - 2-way information flow
  - Transparency
  - Increased community participation
- b) **Resource Deployment**
  - Messaging thru use of website, media, video, community forums, etc.
  - Enhance visibility of City boards, citizens and workshops in the City's deliberation and decision process
  - Act as a resource to citizens and guests with mindset of being helpful
- c) **Process Excellence through Continuous Improvement**
  - Capture of community feedback through use of benchmarking, survey options and other analysis options
  - Collaboration over compromise: passion vs. implosion
  - Analyze obstacles to information sharing and identify solutions
  - Improvement of website
- d) **Fiscal Responsibility**
  - Effective analysis and use of technology for 2-way communication

**Departmental Initiatives:**

Funding is provided in the proposed CIP to upgrade fiber connections allowing for more bandwidth, speed and use of large GIS files.

Funding is included in the proposed CIP to begin desktop virtualization leading to fewer problems with profiles and to save money with the purchase of equipment.

## Newport City Council Strategic Plan and Departmental Budget Initiatives (continued)

## Communication (continued)

The City is actively promoting its new website and Engage Newport site. The Engage Newport website is used to enhance information sharing, social media use and crowd sourcing. The City hired a marketing firm to actively promote the Engage Newport community outreach and engagement issues and the City's social media accounts. The City has also established an editorial board that includes the marketing firm, Worldways. Responsibilities are proposed to increase to include general news articles, hot-button items, and "front-page" promotion information on the City's website. *Funding of \$50,000 is included in the operating budget for marketing services.*

The Police Department will develop Parking Fund information for the website that will provide residents and visitors with better information concerning parking locations, availability and cost and parking rules and restrictions. City Administration will consider developing an app for parking.

The Police Department has implemented or proposes to implement the following communication tools:

- Streamlined report request procedure making it easier for customers to receive reports
- Installation of an informational pamphlet case in the police department lobby to help tourists and victims of identity theft
- Creation of an on-line special detail request form making it easier to request police and fire details
- Instituted an information sharing process to make up to date information on policies and procedures accessible to all personnel
- Created effective dialogue through the use of social media to highlight public safety announcements, department accomplishments and civic events
- Improved police dispatch technology to handle call volume more efficiently

Future considerations include development of an external variable message board system at the Police Department and City Hall to provide information to the public

## Newport City Council Strategic Plan and Departmental Budget Initiatives (continued)

**Continuous Improvement**

Instill quality, efficiency and effectiveness into every aspect of the City's performance

- a) **Customer Expectations**
  - Development of "trust" between staff and Council
  - Achievement of the "spirit of excellence"
- b) **Resource Deployment**
  - Bridge the gap of "silos" by increasing inter-department collaboration
- c) **Process Excellence thru Continuous Improvement**
  - Becoming more risk tolerant
  - Clarity of policies and expectations
  - Reinforcing a culture of change through collaboration and achievements
- d) **Fiscal Responsibility**

Departmental Initiatives:

City administration will continue to hold debriefing meetings after all major events of any kind including weather. The focus will be on process and how to better the City's processes.

The Newport Fire Department bases much of its practices on industry standards and applies updated procedures where applicable.

Funding is included in operating budgets to allow increased educational opportunities and to bring outside education opportunities into our departments.

## Newport City Council Strategic Plan and Departmental Budget Initiatives (continued)

## Continuous Improvement (continued)

The Police Department joined the GIS working group to add police data to the process.

The Police Department will continue neighborhood meetings with Community Policing Unit and Neighborhood Beat officers.

The Police Department worked with the Fire Department to streamline the process for residents and business owners to acquire burglar and fire alarm permits.

The Police and Public Services Departments are developing a scheduled maintenance program to reduce emergency requests in the Police Station and increase efficiency.

Various departments are working with internal staff, the Aquidneck Island Planning Commission and other local governments to explore regional approaches to providing services and/or sharing resources in order to enhance capacity of staff resources.

A customer service continuous improvement program is currently underway using tools learned during a leadership training program. The initial focus is on City Hall departments to be followed by Public Services and incorporating Utilities later in the process. The intention is to focus on customer service but to also gain a better understanding as to how individuals and departments impact and are impacted by their departmental co-workers and other employees/departments; to understand co-workers full scope of work and work-loads; as well as, identification of possible opportunities to share skills and efforts.

City Council appointed a volunteer finance review committee to research ways to increase revenues and reduce costs.

The Department of Civic Investment will work with the Planning Board and HDC Commission to look at existing redundancy/overlap of ordinances and regulations and provide guidance to the City on how such redundancies can be best addressed and mitigated.

Civic Investment will continue to work with the Economic Development Working Group to focus on strategic partnership building efforts.

## **Economic Development**



Providing an economically thriving and financially sound community for all its citizens and a supportive environment for business and visitors

### **a) Customer Expectations**

- Facilitate public/private partnerships to assist in fostering and sustaining diversified economies
- Collaborate with other economic development organizations

### **b) Resource Deployment**

- Work with existing and new businesses to enhance retention, expansion and new business development
- Creation of physical and social infrastructure for economic development

### **c) Process Excellence thru Continuous Improvement**

- Maintain and improve the governance and regulatory process
- Foster small business development
- Collaborate on marketing strategies

### **d) Fiscal Responsibility**

Department Initiatives:

The Beach and Recreation Divisions continue to pursue a relationship with area hotels and event planners in an effort to increase corporate facility rental opportunities.

The Police Department has included funding for continued directed enforcement programs and for a public ambassadorship program that address quality of life and nuisance issues for residents, businesses, and visitors to foster a safe city concept, which will have a positive effect on local economy.

The Beach, Harbor and Recreation Divisions continue to work with neighboring businesses and Discover Newport to foster recreation business opportunities. This effort is coordinated with other departments in a unified approach to economic development opportunities using our recreational and natural resources.

Departments will continue to work with the Newport Gulls, Newport Tae Kwon Do, Newport Playgroup, Newport Farmers Market, Donnelly/ Sunset League and others in an effort to expand on their organization.

## Newport City Council Strategic Plan and Departmental Budget Initiatives (continued)

## Economic Development (continued)

Funding is included in the CIP for economic development initiatives. A working task force has identified fiber connections as an area that is necessary to the success of economic development. The City is working with the State and other local communities to provide high speed connectivity between the municipalities and throughout the City of Newport.

The Department of Civic Investment is working on many initiatives. The Department will continue to move forward through the end of FY2015 on the two major public/private partnerships, the North End Innovation Hub and the Sheffield Accelerator. The department will use these projects as benchmarks/test cases in the development of potential additional public/private partnerships.

The Department will build off its current diversified funding strategy for both the North End Innovation Hub and Sheffield Accelerator to attract additional sources of public, private, non-profit and impact investment both to strengthen and move the projects forward including:

- Current work with the RI Department of Administration, South Kingstown, the White House and a consortium of for-profit and non-profit groups to utilize Sandy Disaster Relief Funding for the establishment of a beta resilience/green infrastructure job creation program to be located in Newport and South Kingstown;
- Work through the North End Innovation Hub project to attract a consortium with the ability to bring additional funds to move forward the realignment of the Pell Bridge Interchange; and,
- Successful development, implementation and management of the public private partnerships associated with both the Sheffield Accelerator and the North End Innovation Hub projects.

The Department is taking an active role and will continue to be a significant partner in both the development of a potential regional economic development effort being spearheaded by the Newport Chamber of Commerce and funded by the Van Beuren Charitable Foundation, as well as both Commerce RI and Statewide Planning's concurrent state economic development strategies.

The Department continues ongoing work with the Sea Level Rise community engagement activities via the Engage Newport Platform.

The Department will continue to partner with State, Federal, private firms and non-profits to position Newport as a potential beta community for economic development projects that bring together the built/natural environment and social innovation and social finance.

**SPECIFIC BUDGET GUIDELINES**

The long-term goals, objectives and priorities drive many of the decisions made by the City administration and the Council. The Council has also formulated a set of specific budget guidelines that were used to develop the proposed operating and capital budgets. These include:

- Projected revenues must equal or exceed proposed expenditures. *Revenues equal expenditures.*
- Maintain a general fund balance equal to at least 10% of the budgeted general fund expenditures. *Estimated general fund balance at June 30, 2015 is expected to be above 10% of adopted general fund operating expenditures.*
- Minimal increase in staffing. *The budget includes numerous initiatives to combine and train current staff so as to provide efficiencies. The budget also includes initiatives to provide more cost effective and efficient service where possible. Some of the changes include: Request for an engineering technician position for Water Pollution Control; change in title and responsibilities in Civic Investment clerical position to a GIS Coordinator position; allocation of 50% of the helpdesk coordinator position to Police from MIS; and the creation of an overfill line in the Police Department so that new officers can be trained in the academy at a rate that keeps pace with retirements and other vacancies.*
- Provide a fair but affordable market adjustment in wages for employees to retain parity with other local governments and in accordance with union contracts, where applicable. *A 2.0% cost-of-living increase is included in FY2015 for NEA, AFSCME and non-union employees. The police and fire union contracts are currently under negotiation.*
- Other specific budget priorities are listed and detailed in the budget summary section near the beginning of the budget document.



## Financial Policies

The goal of financial policies is to ensure that financial resources are well managed and available to meet the present and future needs of the citizens of the City of Newport. Legal requirements are included herein as they apply to financial policies.

### Budget Policies:

1. The council is responsible for the development and maintenance of a multi-year strategic plan for the City. This plan will include:
  - Mission Statement
  - Long-Range Goals
  - Short-Range Goals
  - Performance Measures

The City's Strategic Plan will be reviewed periodically and progress reported no less often than annually at a public hearing. The City Council shall develop general guidelines for the budget and provide them to the City Manager by December 31 of each year.

2. The Finance Department shall exercise budgetary control over each office, department and agency and shall cause separate accounts to be kept for the items of appropriation, each of which shall show the amount of the appropriation, the amounts paid therefrom, the unpaid obligations against it, and the unencumbered balance.
3. A financial report of budget to actual numbers shall be given to the Council no less than monthly. Revenues must be increased or expenditures decreased in the same fiscal year if deficits should appear or be projected for year-end.
4. A quarterly report of budget, actual and year-end projections shall be filed with the Office of Municipal Affairs, the State Auditor General and the City Council within 30 days after the end of the quarter.
5. The City shall provide an Adopted Budget Survey report to the Office of Municipal Affairs within 30 days of final adoption.
6. The City Manager shall provide a five-year capital improvement plan (CIP) to the City Council by February 1 of each year. The CIP shall be considered by the City Council prior to its consideration of the annual budget.
7. The City's annual operating budget, capital budget and Capital Improvement Program (CIP) shall be coordinated with, and shall be in concert with, the City's Comprehensive Plan, the Harbor Management Plan and other legally adopted plans.

## Budget Policies (continued)

8. Where appropriate, revenues related to expenditures shall be reflected in the proposed budget documents. Recurring revenues should be matched to recurring expenditures to the extent possible and it shall be clearly identified when such is not the case. Significant one-time revenues shall be used for one-time expenditures or capital projects.
9. Budgets must balance which means that budgeted current revenues must be equal to or greater than budgeted current expenditures in the general fund and revenues and other sources of cash must equal or exceed expenditures and other uses of cash in the enterprise funds.
10. The target for the general fund balance reserve shall be two months of revenues where possible but in no event less than 10% of budgeted general fund expenditures.

**Debt Policies:**

1. The City prefers to fund capital improvements, equipment purchases and other major capital projects with current resources or in a "pay-as-you-go" manner. Debt should be limited to projects with significant costs.
2. The term of any bond issue shall not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended. Every effort shall be made to keep the amortization of debt as short as possible.
3. Annual general fund debt service expenditures shall be less than 9% of annual general fund expenditures.
4. Bond proceeds shall be invested in government guaranteed funds that provide immediate liquidity.
5. Bond proceeds shall only be used for the purpose for which the monies were borrowed.
6. Revenue debt levels must comply with revenue bond covenants of debt service coverage ratios (i.e. annual net pledged revenues to annual debt service.)
7. The City shall not use derivatives.
8. The City shall manage its cash in a manner designed to prevent the necessity of utilizing short-term borrowing to meet working capital needs.

**Revenue Policies:**

1. The City should make every effort to diversify revenue sources in order to improve the ability to handle fluctuations in individual sources.
2. Fees and charges shall be set in a manner that allows the City to recoup any administrative or compensation costs associated with providing the service.
3. The City shall deposit all funds within 24 hours of receipt.
4. Annual City revenues shall be projected by an objective and thorough analytical process.
5. Investment of City funds shall emphasize the preservation of principal with safety, liquidity and yield being the primary factors considered.
6. An independent audit shall be performed annually and a management letter given to the City Council.

**Financial Planning Policies:**

1. The City and School shall prepare a combined five-year forecast in the form and format required by the Office of Municipal Affairs for major funds as defined by generally accepted accounting principles within 30 days of final budget adoption. The forecast shall be distributed to the City Council and School Committee for consideration in their long-range planning. The five-year forecast shall incorporate the five-year capital improvement plan, and any known changes that are expected to impact the financial condition of the City. All assumptions should be specifically identified.
2. The budget document shall include long-range goals and any long-range financial projections that may have an impact on the financial condition of the City.
3. A fiscal impact statement shall be prepared for all proposed bargaining contract settlements. The immediate and long-term impacts of negotiated changes shall be disclosed, and the City will hire actuarial and other experts as needed to evaluate the long-term impacts of the proposed agreements. Any fiscal impact statement that includes changes to pension, other post-employment benefits or healthcare benefits shall be provided, along with any underlying actuarial assumptions and support for the actuarial assumptions to the Office of Municipal Affairs in accordance with state law.

## General Fund Balance

One of the most important measures of a city's financial strength is the level of its fund balance. Fund balance is defined as the excess of an entity's assets over its liabilities also known as excess revenues over expenditures or net assets. Fund balance comes about when and if a municipality's actual revenues exceed actual expenditures in a given year. This carries over and is either added to or subtracted from the next year's revenues exceed or don't exceed actual expenditures. Fund balance is often known as a reserve, and it allows the City to continue to provide services in the event of revenue shortfalls or unanticipated events. It is also important to preserving the City's bond rating which is currently an AA+ by Standard and Poor's. The goal in the general fund is to maintain two months of revenues in reserve but in no event less than 10 % of proposed general fund operating expenditures.

### General Fund Balance - Per Audit

	<u>Amount</u>	<u>Budgeted General Fund Expenditures</u>	<u>% of General Fund Expenditures</u>	<u>Two Months General Fund Revenues</u>
FY2001-02	10,307,069	55,250,369	18.66%	9,208,395
FY2002-03	12,541,645	58,802,593	21.33%	9,800,432
FY2003-04	8,137,043	68,210,050	11.93%	11,368,342
FY2004-05	5,045,005	69,837,986	7.22%	11,639,664
FY2005-06	5,355,148	68,650,062	7.80%	11,441,677
FY2006-07	5,098,335	68,849,656	7.41%	11,474,943
FY2007-08	6,835,238	70,458,620	9.70%	11,743,103
FY2008-09	8,784,991	75,001,945	11.71%	12,500,324
FY2009-10	10,013,957	75,233,765	13.31%	12,538,961
FY2010-11	8,604,288	77,021,366	11.17%	12,836,894
FY2011-12	9,284,049	77,484,593	11.98%	12,914,099
FY2012-13	10,876,613	79,493,868	13.68%	13,248,978
FY2013-14**	12,050,206	85,517,615	14.09%	14,252,936
FY2014-15*	12,050,206	88,538,139	13.61%	14,756,357

\* Budgeted results

\*\* Projected results

## Understanding the Budget

The City's budget is the blueprint for the financial and policy decisions that the City will implement during the fiscal year. The budget is the single most important document we have for establishing control over the direction of change and determining the future; it lays the groundwork for what we hope will be our community's accomplishments in the future.

Within the pages of this document, you will find:

- A fiscal plan
- Revenue and expenditure summaries
- An annual operating program
- A long range planning guide
- A management tool to ensure financial control
- Indicators to ensure accountability and evaluate performance

## Budget Preparation Process

Throughout the year, revenues and expenditures are monitored to enable the City to measure actual income and expenses against those projected in the budget.

The budget process begins in the fall when each department is required to evaluate their five-year capital needs and submit a request to the City Manager. The requests are reviewed and a five-year capital improvement plan (CIP) is prepared and presented to the City Council. The City Council holds two public hearings on the CIP and adopts the plan "in concept". The one-year plan attributable to the proposed operating budget is revised based on available funding and incorporated into the operating budget in June.

The operating budget process begins with an analysis of revenues. Revenue estimates are derived from a review of current and projected economic indicators, current and proposed federal and state legislation, knowledge of future events in the City and a review of historic trends (more specific information is provided in the revenue descriptions section of the budget under the revenues tab). The City Manager reviews the preliminary revenue estimates and gives guidelines to the departments for budget preparation. Departmental budgets are submitted to the Finance Department where the budget document is prepared. Revenue projections are refined in March. The City Manager meets with each department and reviews the budget requests in detail and makes final decisions regarding the proposed budget to be sent to the City Council. Estimates are used for the School Department request. By law, local government budgets must be balanced; i.e. expenditures may not exceed revenues.

### Budget Preparation Process (continued):

Once presented to Council, the Council reviews the proposed budget and two public hearings are held to provide the public with an opportunity to comment to insure that the budget is responsive to citizen needs. After careful deliberation, the proposed budget, as modified for additions and deletions, is adopted by the City Council as the approved budget.

The budget, once approved, becomes a legally binding document. The budget can only be amended by the City Council after proper notice and a public hearing. Transfers are allowed within departments upon the approval of the City Manager or their designee.

## Budget Review Schedule

The following dates were scheduled for City Council's review and approval of the FY 14-15 budget:

January 22, 2014	Council Receives CIP
February 12, 2014	Public Hearing on Recommended CIP
February 26, 2014	Public Hearing on Recommended CIP
March 12, 2014	Adoption "in concept" of CIP

The FY 2015-2019 Capital Improvement Program is revised as needed and incorporated into the FY 2014-2015 Proposed Operating Budget

FY 2013-2014 and FY 2014-15 Proposed Operating Budget Presented to Council	April 23, 2014
First Public Hearing on Proposed Operating Budget	May 28, 2014
Budget Workshops	April 24, 2014 April 30, 2014 May 1, 2014 May 22, 2014
Second Public Hearing on Proposed Operating Budget	June 11, 2014
Third Public Hearing and Budget Adoption	June 25, 2014

## Organization of the Budget

The City of Newport budgets and reports appropriations and activities in three different ways. The City reports year-end activity in two ways on the financial statements; on government-wide statements and on fund statements. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following **major governmental funds**:

**The general fund** is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The budgetary basis is different than the reporting basis because encumbered amounts are commonly treated as expenditures under the budgetary basis of accounting while encumbrances are never classified as expenditures under the GAAP basis of accounting used for financial statement reporting. The General Fund budget document includes the debt service for a Qualified Zone Academy Bond (QZAB) while this is reported in the Debt Service Fund for financial statement purposes. Property, plant, equipment and infrastructure additions are included as expense in the General Fund Operating Budget and the Fund Financial Statements. The amounts are reclassified to Fixed Assets, a balance sheet account, and an annual write off of depreciation expense is recorded for government-wide financial statements.

Organization of the Budget (continued):

Major Governmental Funds (continued):

Major Funds
General Fund
City Council
City Manager, Human Resources and Special Events
City Solicitor
Canvassing
Finance, City Clerk, Land Evidence and MIS
Police Services
Fire Services
Public Services, Clean City, Recreation and Easton's Beach
Civic Investment and Economic Development
Zoning and Inspections
Fiduciary and Unallocated Expenses
School Unrestricted Fund
Capital Projects Fund
Community Development Block Grant
Permanent Fund
Water Fund (enterprise)
Water Pollution Control Fund (enterprise)
Non-Major Funds
School Restricted Fund
Bramley Fund
OEA Grant Fund
Maritime Fund (enterprise)
Parking/Community Improvement (enterprise)
Equipment Operations Fund (internal service)
Debt Service Fund
Urban Development Action Grant Fund (UDAG)
Special Grants Fund
Private-Purpose Trust, Pension, OPEB and Agency Funds

**The capital projects fund** accounts for the acquisition of fixed assets or construction of major capital projects for the City, School and Newport Public Library. The budget capital improvement plan includes the proprietary fund projects, but these projects are accounted for in the proprietary funds, not in the capital projects fund for financial statement purposes.



## Organization of the Budget (continued):

## Major Governmental Funds (continued):

**The school unrestricted fund** is the school's primary operating fund. This fund is combined with the City's general fund for financial reporting purposes. It accounts for all financial resources of the school, other than those specifically restricted by the provider for certain uses. All school funds are budgeted for by the School Department in a separate document. The only amounts budgeted in the City's annual operating budget document are for the approved capital projects transfer, the School's debt service, and the annual City appropriation for school operations.

**The Community Development Block Grant Fund (CDBG fund)** is a special revenue fund, whereby the City receives federal funding to promote specific types of community and economic development. Funds can only be spent in accordance with a legally binding grant agreement. This fund is not budgeted or included in the annual operating budget of the City.

**Permanent funds** are used to account for resources legally held in trust for specific functions, normally provided by governments. In most cases, only the earnings on the principal can be spent. This fund is not budgeted.

The City reports the following **major proprietary funds**:

**The Water Fund** records the costs of collection and treatment of raw water and the distribution of potable water for user consumption and fire protection. The City's water system directly serves retail users throughout Newport and in parts of two neighboring towns. The Water Fund also provides water to the United States Naval Base and customers of a neighboring water and fire district through wholesale contracts. Costs of servicing the users are recovered through both fixed and commodity charges under tariffs regulated by the Rhode Island Public Utilities Commission. The budgetary basis includes encumbered amounts as expenditures. These encumbered amounts are not considered expenditures under both government-wide and fund financial reporting.

**The Water Pollution Control Fund** records the costs of collection and treatment of wastewater, the extraction and treatment of sludge and the discharge of treated effluent. These costs are recovered from the retail customers through rates assessed on their metered water charges; and from contractual agreements with the United States Naval Base and a neighboring town. The budgetary basis includes encumbered amounts as expenditures. These encumbered amounts are not considered expenditures under both government-wide and fund financial reporting.

Organization of the Budget (continued):

Non-Major Funds:

Additionally, the City reports but does not necessarily budget the following fund types:

**Special revenue funds** account for revenue sources that are legally restricted to expenditures for specific purposes. These funds are not budgeted.

**The debt service fund** accounts for resources accumulated and payments made for principal and interest on a qualified zone (QZAB) bond, the proceeds of which were used to help finance the construction and renovation of Thompson Middle School. This activity is budgeted in the City's General Fund but is reported in the Debt Service Fund.

**The internal service fund**, a proprietary type fund, is used to account for fleet management services provided to other departments of the government on a cost reimbursement basis. This fund is included in the budget document.

**Enterprise funds** are used to account for those operations that are financed and operated in a manner similar to private business, primarily through user charges. The City's non-major enterprise funds are the Maritime Fund and the Parking/Community Improvement Fund. These funds are included in the City's Annual Operating Budget Document. The budgetary basis includes encumbered amounts as expenditures. These encumbered amounts are not considered expenditures under both government-wide and fund financial reporting.

**The private-purpose trust fund** is used to account for resources legally held in trust for use by outside individuals, trusts or organizations to provide awards and scholarships in accordance with a donor's specific instructions or criteria. **The pension trust fund** accounts for the activities of the Police Retirement Fund and the Fire Retirement Fund, which accumulate resources for pension benefits to qualified police or fire employees. **The Other Post-Employment Benefits (OPEB) Fund** is a trust fund set up to provide funds for retiree health insurance benefits and police and teacher retiree life insurance benefits. **Agency funds** are custodial in nature and do not present results of operations or have a measurement focus. None of these funds are budgeted or included in the City's Annual Operating Budget Document.

Organization of the Budget (continued):

Non-Major Funds (continued):

**Proprietary funds** distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water fund, the water pollution control fund, the harbor fund, the parking/community improvement, and the City's internal service fund are charges to customers for sales and services. Operating expenses for the proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. The Budget separates operating and non-operating items.

<b>Fund Type</b>	<b>Included in Budget</b>
<b>Major Funds:</b>	
General Fund	Yes
Capital Projects Fund	Yes
Community Development Block Grant Fund	No
School Unrestricted Fund	No
Water Fund (enterprise)	Yes
Water Pollution Control Fund (enterprise)	Yes
Permanent Fund	No
<b>Non-major Funds:</b>	
Maritime Fund (enterprise)	Yes
Parking/Community Improvement (enterprise)	Yes
Equipment Operations Fund (internal service)	Yes
Debt Service Fund	No
Special Revenue Funds such as UDAG, EDA, Grants Fund, School Restricted, Bramley	No
Private-Purpose Trust, Pension Trust and Agency Funds	No
OPEB Trust	No

## Performance Measurements

State and local governments have a duty to manage their programs and services as efficiently and effectively as possible and to communicate the results of their efforts to stakeholders.<sup>1</sup> Internal and external stakeholders should be informed of the results in an understandable format. To that end, you will find Performance Measures throughout this Budget Document. Comparative efficiency measures for 2010 through 2014 can be found on the initial pages of each department's budget section. Comparative effectiveness and output measures follow those pages. Comparative input measures of full time equivalents and total operating and maintenance expenditures are located within the individual divisions of each department's budget.

Effective performance measures must be tied to the government's goals and objectives. Otherwise, a government risks falling into the trap of measuring what can be measured rather than what should be measured.<sup>2</sup> New to the pages of each department's Goals and Measurements are icons that visually tie back to City Council's Mission Statement and Tactical Priority Areas located on pages 11- 22 in the front of the budget document. These icons help to identify specific segments of City Council's overarching Strategic Plan. Their vision includes:

### City Council's Mission Statement Addresses



Protection of Natural Resources and Heritage,



Public Health, Safety and Quality of Life,



Practice of Prudent Financial Planning and Management,



Pursuit of Excellence,



Fostering of Outstanding Customer Service,



Deliverance of Quality and Cost Effective Municipal Services.

## City Council's Tactical Priority Areas Include



Infrastructure



Communication



Continuous Improvement



Economic Development

In keeping with President Obama's policy of "strengthening transparency and accountability in government", the City has been involved in both regional and national Performance Measurement projects since 2007, and was involved in an initial Feasibility Study during 2006. First, the New England States Performance Measurement Pilot Project (NESPMP) is an initiative to integrate performance measurements across the six New England States. It is funded, in part, through a grant awarded by the Alfred P. Sloan Foundation. As one of seven selected municipalities, the City of Newport has been given a unique opportunity to be on the cutting edge of Performance Measurement on a regional basis. All participating communities share the common goal of expanding the adoption of performance measurement practices at the local level by regularly collecting and reporting timely data that are accurate and reliable, that will assist policymakers, managers, and citizens in determining whether a particular service is efficient and effective.

Ultimately, this project aims to improve service delivery and make government more responsive to its citizens by providing managers with data to inform their decision-making as well as a forum in which the identification and implementation of effective practices is fostered. A regional citizen survey was conducted during the fall of 2009. Final results are posted on the City Manager's homepage of the City's website at <http://www.cityofnewport.com/departments/city-manager>

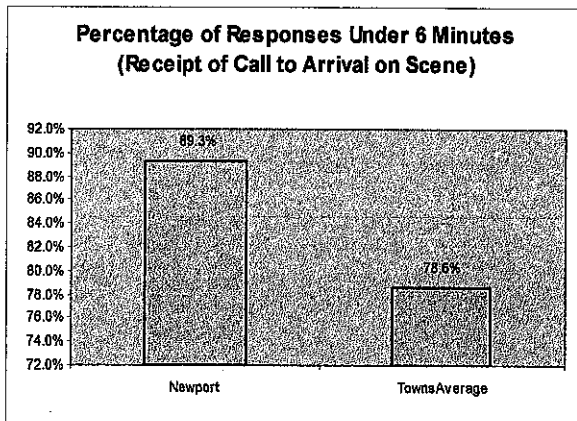
The regional nature of the project allows municipal leaders to network and provides them with an opportunity to assess what is working well in other communities and identify aspects of service provision that could enhance service delivery in their own community. This is based on sufficient commonalities across the six New England states, including climate and culture (e.g., the existence

1. *GFOA Recommended Practice on Performance Management: Using Performance Measurement for Decision Making (2002) – Updated Performance Measures (1994)*

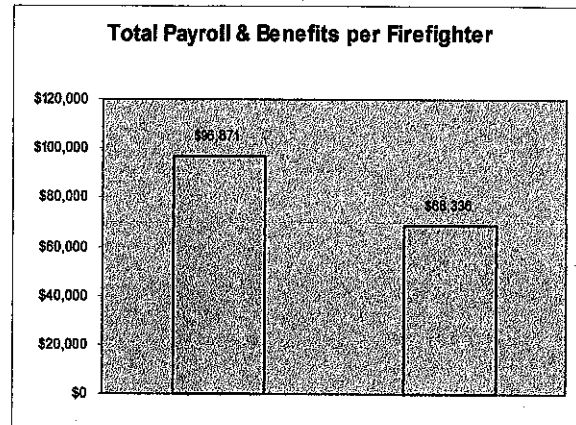
2. *GFOA Recommended Budget Practice on the Establishment of Strategic Plans (2005)* of municipal employee unions), as well as the nature and variety of services provided to allow for meaningful cross-state comparisons. Service areas to be tracked during fiscal year 2009 and 2010 were Fire and Rescue Services/EMS. Snow/Ice Operations were added during fiscal year 2010 and sources of Revenue are being tracked during fiscal year 2011.

This benchmarking initiative required significant collaboration and commitment of personnel from the participating cities toward a common goal of improving government performance of specific services. This study is an important step toward our commitment to improve government services.

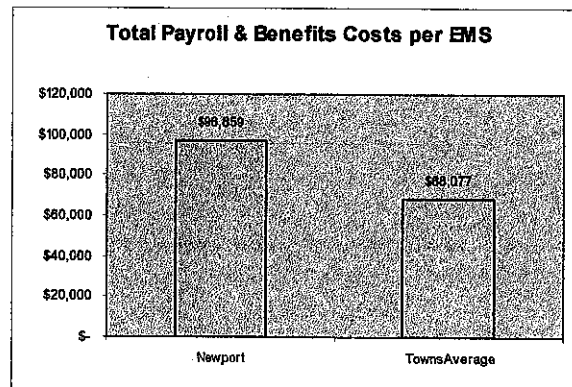
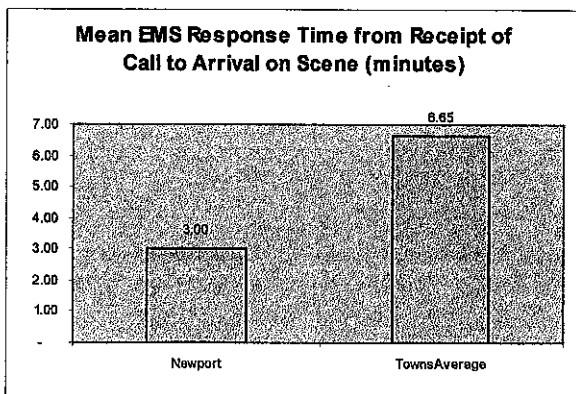
*Below are sample comparative FY 2008/09 benchmarking graphs as reported in the NESMP's report Measuring Government Performance: Fire, EMS and Dispatch Services, dated May 2010.*



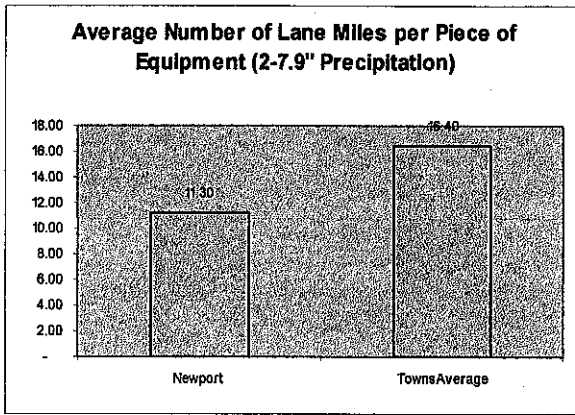
*Effectiveness Measure*



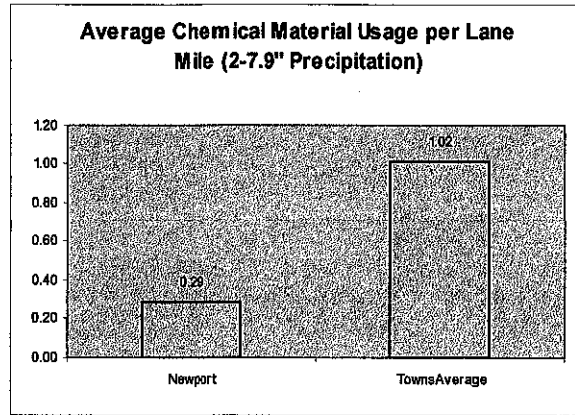
*Efficiency Measure*



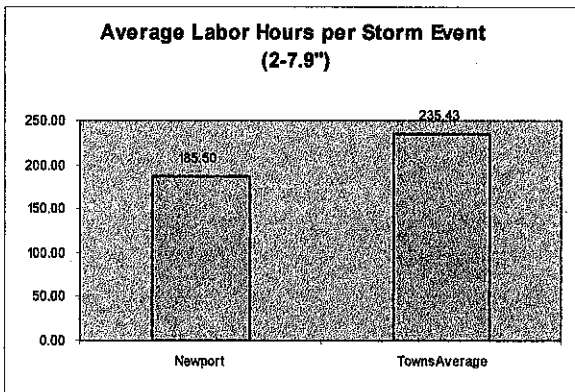
*The following page shows sample comparative FY 2009/10 benchmarking graphs as reported in the NESMP's report Measuring Government Performance: Snow/Ice Removal Operations, dated July 2010. It should be noted that the City of Newport has unique challenges in that its antiquated roadway system proves challenging while responding to snow and ice conditions. Many City streets are accessible only by pick-up trucks. This is due not only to their width by also to the necessity of repeated returns because of parking challenges.*



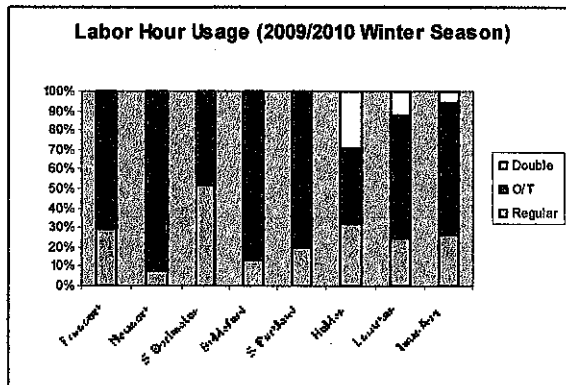
Effectiveness Measure



Effectiveness Measure



Efficiency Measure



Efficiency Measure

Second, the Center on Municipal Government Performance of the National Center for Civic Innovation (NCCI) launched its new Government Performance Reporting Trailblazer Grant Program in 2007 in order to encourage governments to involve the public in their performance measurement and reporting process and produce more accessible and engaging reports. As a grantee of the Government Performance Reporting Trailblazer Grant Program, the City is part of a small but growing cadre of governments and government managers who are helping to advance the innovations in citizen-informed performance measurement and reporting. Grantees share their experiences and ideas and support one another in this trailblazing work through a listserv and national meetings. The network of trailblazers includes grantees from the 2003-2006 Demonstration Grant Program, upon which this new program builds. The City continues to produce annual Performance Reports and is about to publish its Seventh consecutive (FY 2012/13) Annual Performance Report. All Annual Performance Reports can be located on the City's website at <http://www.cityofnewport.com/departments/finance/budgets-cafrs-cips>

**CITY OF NEWPORT, RHODE ISLAND**  
**Combined Statement of Revenues and Expenditures - All Funds - GAAP Basis**  
**Fiscal Year 2014-15**

	General Fund	Capital Fund	Water Fund**	Water Pollution Control	Other Business- Type Fund	Equipment Operations Fund	Total
<b>Revenues and Other</b>							
<b>Financing Sources:</b>							
Local Taxes	\$ 74,395,501						\$ 74,395,501
Intergovernmental Revenues	3,573,352						3,573,352
Service Charges, Licenses	9,979,786	869,907					10,849,693
Use of Money & Property	445,000		500	100			445,600
Contributions/Sale of Property	144,500						144,500
User Charges			14,947,760	13,289,598	2,587,029	1,625,390	32,449,777
Transfer From Other Funds		2,913,950					2,913,950
Other Financing Sources							-
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 88,538,139</b>	<b>\$ 3,783,857</b>	<b>\$ 14,948,260</b>	<b>\$ 13,289,698</b>	<b>\$ 2,587,029</b>	<b>\$ 1,625,390</b>	<b>\$ 124,772,373</b>
<b>Expenditures and Other</b>							
<b>Financing Uses</b>							
General Government Operations	\$ 6,724,005					\$ 1,625,390	\$ 8,349,395
Public Safety Operations	35,898,108						35,898,108
Public Services	9,838,445						9,838,445
Civic Investment	586,864						586,864
Zoning & Inspections	805,014						805,014
Civic Support	95,200						95,200
Newport Public Library	1,756,025						1,756,025
Education	23,377,157						23,377,157
Debt Service	5,433,371		2,885,074	1,054,784			9,373,229
Reserves	1,110,000						1,110,000
Utility Services			10,843,753	10,005,497			20,849,250
Harbor Services					793,535		793,535
Parking Services					1,575,325		1,575,325
Capital Expenditures		4,649,950					4,649,950
Transfer to Other Funds	2,913,950						2,913,950
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 88,538,139</b>	<b>\$ 4,649,950</b>	<b>\$ 13,728,827</b>	<b>\$ 11,060,281</b>	<b>\$ 2,368,860</b>	<b>\$ 1,625,390</b>	<b>\$ 121,971,447</b>
<b>Appropriated Fund Balance</b>							<b>-</b>
<b>Revenues/Sources Over (Under)</b>							
<b>Expenditures/Uses at 6/30/15</b>	<b>\$ -</b>	<b>\$ (866,093)</b>	<b>\$ 1,219,433</b>	<b>\$ 2,229,417</b>	<b>\$ 218,169</b>	<b>\$ -</b>	<b>\$ 2,800,926</b>

\*\* The Water Fund is regulated by the Rhode Island Public Utilities Commission. The Water Fund is required to make monthly payments into six different restricted cash accounts (reserves) on a monthly basis. The reserves can only be used for specified purposes which include chemical and electric purchases, capital additions, debt service (both principal & interest), health insurance for new retirees, and severance benefits for new retirees. Therefore it appears that the water fund will generate excess revenues, but those revenues are required to be put into restricted cash accounts. Capital and principal debt repayment are not considered operating expenses and do not appear on this schedule.

The Water, Water Pollution Control and Other Business-Type Funds are budgeted on a full accrual basis, but revenues are raised to cover cash outlays only. The major differences are for depreciation expense which is considered an operating expense under the full accrual basis, capital expenditures and the repayment of debt principal which are considered cash outflows but are not expenses under the full accrual basis, and bond proceeds which are considered a source of funds on a cash basis.



**CITY OF NEWPORT, RHODE ISLAND**  
**Combined Statement of Revenues and Expenditures - All Funds - GAAP Basis (Continued)**  
**Fiscal Year 2015 Budget**

	FY2012-13 ACTUAL	FY2013-14 BUDGET	FY2013-14 PROJECTED	FY2014-15 ADOPTED	Percent Change
<b>Revenues and Other Financing Sources:</b>					
Local Taxes	\$ 69,092,746	\$ 71,434,069	\$ 72,442,605	\$ 74,395,501	4.15%
Intergovernmental Revenues	2,597,581	2,483,375	3,334,185	# 3,573,352	43.89%
Service Charges, Licenses & Fees	11,333,869	10,770,672	10,722,533	10,849,693	0.73%
Use of Money & Property	22,697	446,240	446,200	445,600	-0.14%
Contributions/Sale of Property	239,086	144,500	144,500	144,500	0.00%
User Charges	30,883,389	32,995,350	33,362,129	32,449,777	-1.65%
Transfer From Other Funds	2,267,583	2,793,192	2,793,192	2,913,950	4.32%
Other Financing Sources	-	-	-	-	0.00%
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 116,436,951</b>	<b>\$ 121,067,398</b>	<b>\$ 123,235,344</b>	<b>\$ 124,772,373</b>	<b>3.06%</b>
<b>Expenditures and Other Financing Uses:</b>					
General Government Operations	9,871,081	\$ 8,581,092	\$ 8,565,514	\$ 8,349,395	-2.70%
Public Safety Operations	32,144,499	34,929,285	34,632,481	35,898,108	2.77%
Public Services	8,881,231	9,702,271	9,682,903	9,838,445	1.40%
Civic Investment	389,268	517,253	486,847	586,864	13.46%
Zoning & Inspections	866,136	788,072	789,072	805,014	2.15%
Civic Support	70,100	95,200	92,700	95,200	0.00%
Newport Public Library	1,687,279	1,721,025	1,721,025	1,756,025	2.03%
Education	22,564,157	22,959,157	22,959,157	23,377,157	1.82%
Debt Service	5,155,517	6,998,914	7,745,622	9,373,229	33.92%
Reserves	496,356	1,037,913	1,278,513	1,110,000	6.95%
Utility Services	18,872,945	19,684,810	19,411,632	20,849,250	5.92%
Harbor Services	712,964	725,980	769,282	793,535	9.31%
Parking Services	1,311,387	1,554,219	1,518,469	1,575,325	1.36%
Capital Expenditures	26,467,120	2,781,900	2,781,900	4,649,950	67.15%
Transfer to Other Funds	2,460,198	2,320,900	2,320,900	2,913,950	25.55%
<b>Total Expenditures and Other Financing Uses</b>	<b>131,950,238</b>	<b>114,397,991</b>	<b>114,756,017</b>	<b>121,971,447</b>	<b>6.62%</b>
<b>Appropriated Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Revenues/Sources Over (Under) Expenditures/Uses at 6/30/15</b>	<b>\$ (15,513,287) *</b>	<b>\$ 6,669,407</b>	<b>\$ 8,479,327</b>	<b>\$ 2,800,926</b>	

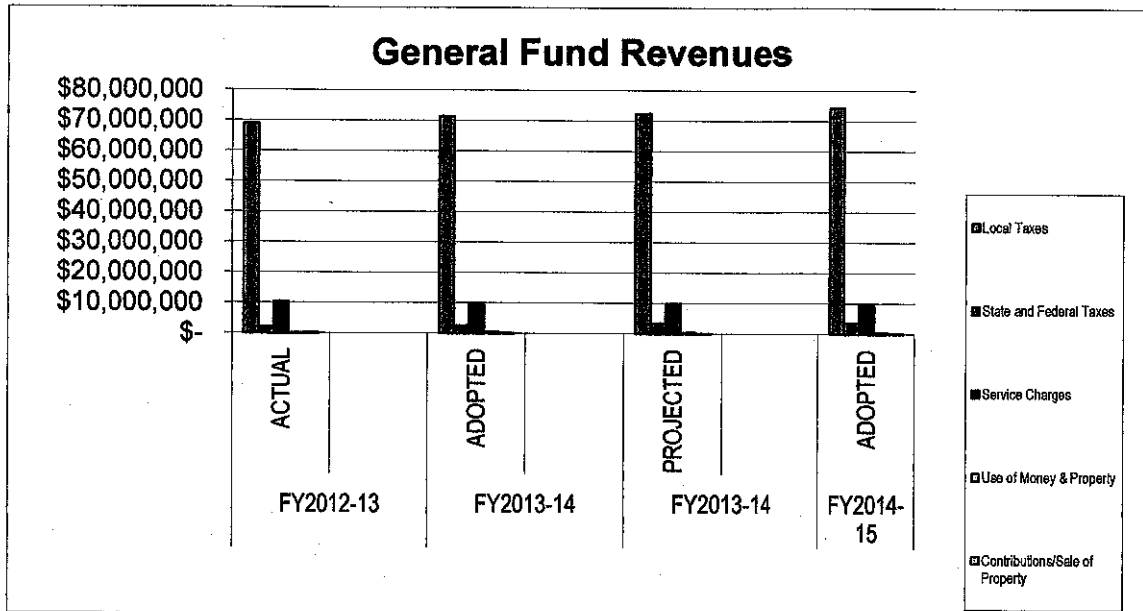
Note: Recreation and Easton's Beach were moved under Public Services for FY2014.

\* The negative balance is due to timing issues in the Capital Projects and utilities funds.

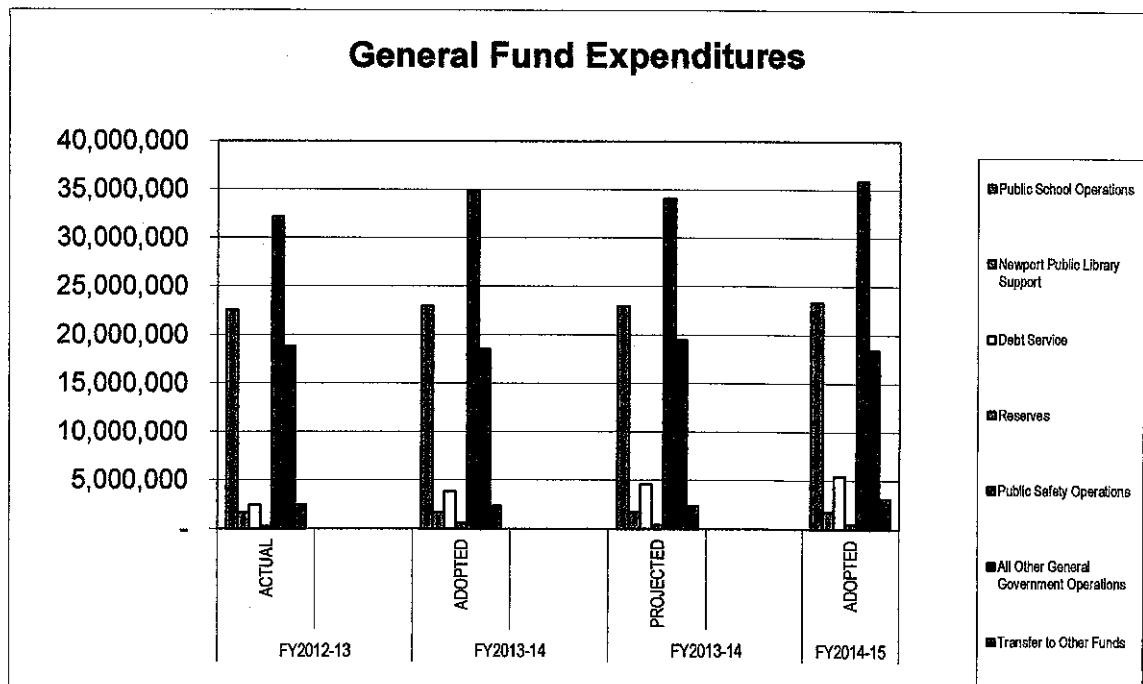
**City of Newport, Rhode Island  
Summary Revenues and Expenditures - All Funds  
Adopted Budget for FY2015**

	FY2012-13 ACTUAL	FY2013-14 ADOPTED	FY2013-14 PROJECTED	FY2014-15 ADOPTED
<b>General Fund:</b>				
Revenues:				
Local Taxes	\$ 69,092,746	\$ 71,434,069	\$ 72,442,605	\$ 74,395,501
Intergovernmental Revenue	2,122,630	2,483,375	3,334,185	3,573,352
Service Charges, Licenses & Fees	10,453,869	9,900,765	9,852,626	9,979,786
Use of Money & Property	788	445,000	445,000	445,000
Contributions & Sales of Property	239,086	144,500	144,500	144,500
Transfer from Carey School Proceeds	-	372,779	372,779	-
Coggeshall School Easement	-	99,513	99,513	-
Operating transfers in	11,183	-	-	-
<b>Total Revenues &amp; Other Sources</b>	<b>81,920,302</b>	<b>84,880,001</b>	<b>86,691,208</b>	<b>88,538,139</b>
Expenditures:				
Public School Operations	22,564,157	22,959,157	22,959,157	23,377,157
Newport Public Library Support	1,687,279	1,721,025	1,721,025	1,756,025
Debt Service	2,458,321	3,825,149	4,571,304	5,433,371
Reserves	229,793	575,000	400,000	525,000
Public Safety Operations	32,144,499	34,929,285	34,095,823	35,898,108
All Other General Government Operations	18,782,719	18,549,485	19,449,406	18,434,528
Transfer to Other Funds	2,449,015	2,320,900	2,320,900	3,113,950
<b>Total Expenditures</b>	<b>80,315,783</b>	<b>84,880,001</b>	<b>85,517,615</b>	<b>88,538,139</b>
<b>Maritime Fund:</b>				
Revenue	2,491,147	809,320	1,020,804	967,400
Programmed Use of Cash	-	-	-	126,135
Expenditures	712,964	725,980	769,282	793,535
Capital Expenditures	128,522	135,000	30,000	420,000
<b>Equipment Operations Fund:</b>				
Revenue	1,561,194	1,579,698	1,582,801	1,625,390
Expenditures	1,561,194	1,579,698	1,582,801	1,625,390
<b>Parking/Community Improvement Fund:</b>				
Revenue	1,602,305	1,539,459	1,483,857	1,619,629
Programmed Use of Cash	-	34,760	-	-
Expenditures	1,311,387	1,554,219	1,518,469	1,575,325
Capital Expenditures	-	145,000	145,000	155,000
<b>Water Pollution Control Fund:</b>				
Revenue	12,850,273	14,062,537	13,152,058	13,289,698
Use of CSO Restricted Cash	-	327,878	327,878	532,423
Grant Proceeds	290,001	-	-	-
Transfer in From Other Funds	-	700,000	700,000	-
Expenditures	10,487,490	10,518,331	10,571,344	10,911,281
Capital Additions	-	6,205,000	4,975,008	4,065,000
Principal Debt Repayment	-	1,884,612	1,884,612	2,093,832
<b>Water Fund:</b>				
Revenue	13,437,922	14,987,958	15,352,411	14,948,260
From Restricted Reserves	-	4,822,466	4,349,466	1,107,171
Bond Proceeds	-	31,000,000	31,000,000	-
Expenditures	11,173,479	12,339,043	12,014,606	13,728,827
Capital Additions	60,293	32,298,900	33,140,962	1,152,400
Principal Debt Repayment	-	777,715	777,715	2,903,000
<b>Capital Project Fund:</b>				
Revenue	1,375,473	869,907	869,907	869,907
Operating Transfers In	2,274,400	2,320,900	2,320,900	2,913,950
Expenditures	26,467,120	2,781,900	2,781,900	4,649,950
Operating Transfers Out	-	-	-	-

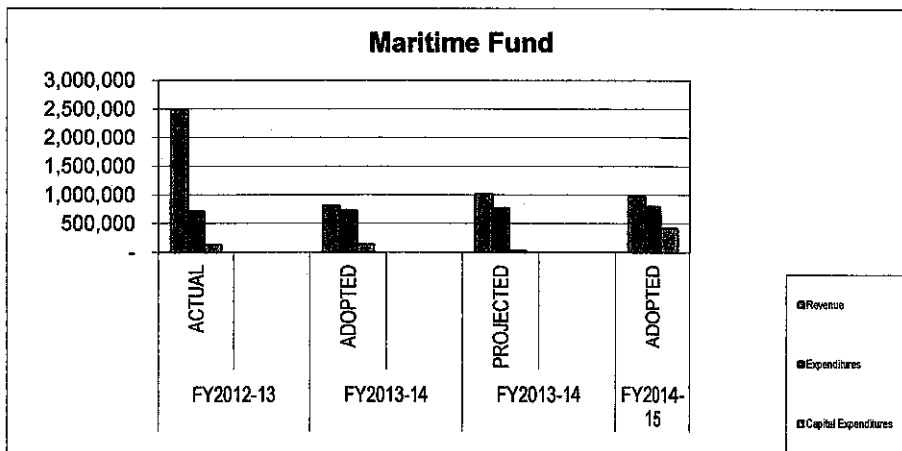
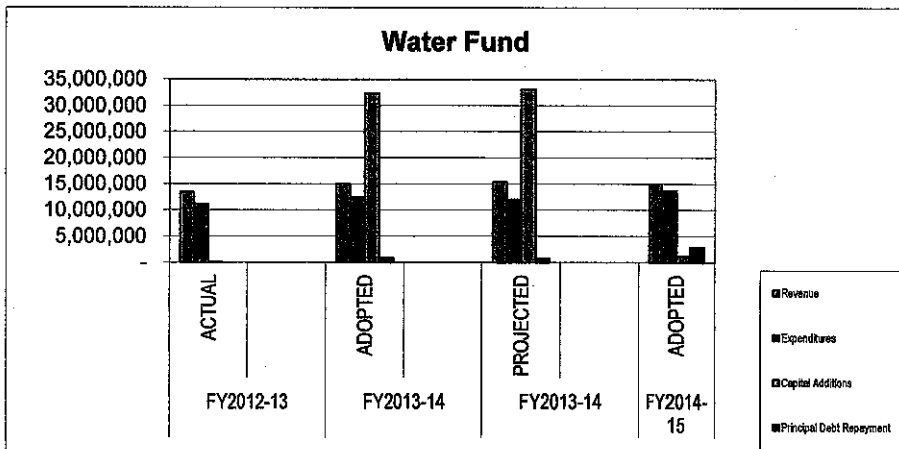
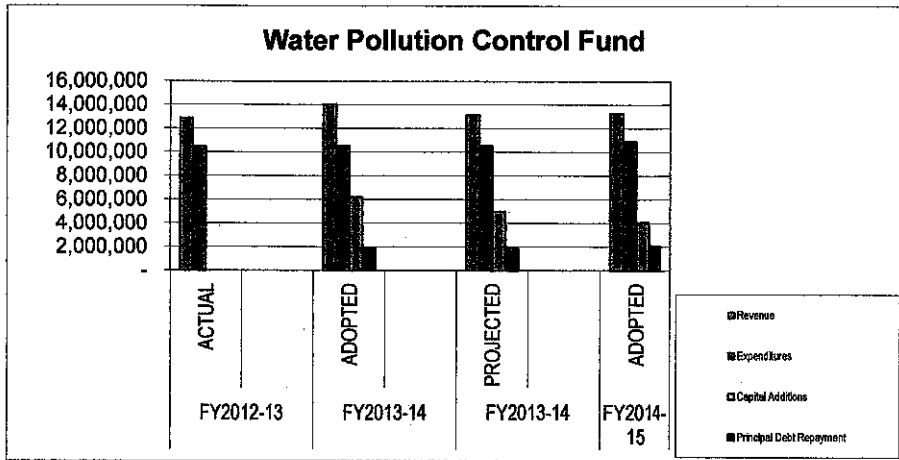
**City of Newport, Rhode Island  
Summary Budget Information  
FY2014-15 Adopted Budget**



Graphic representation of actual, budgeted, estimated and proposed general fund revenues and expenditures in summary format

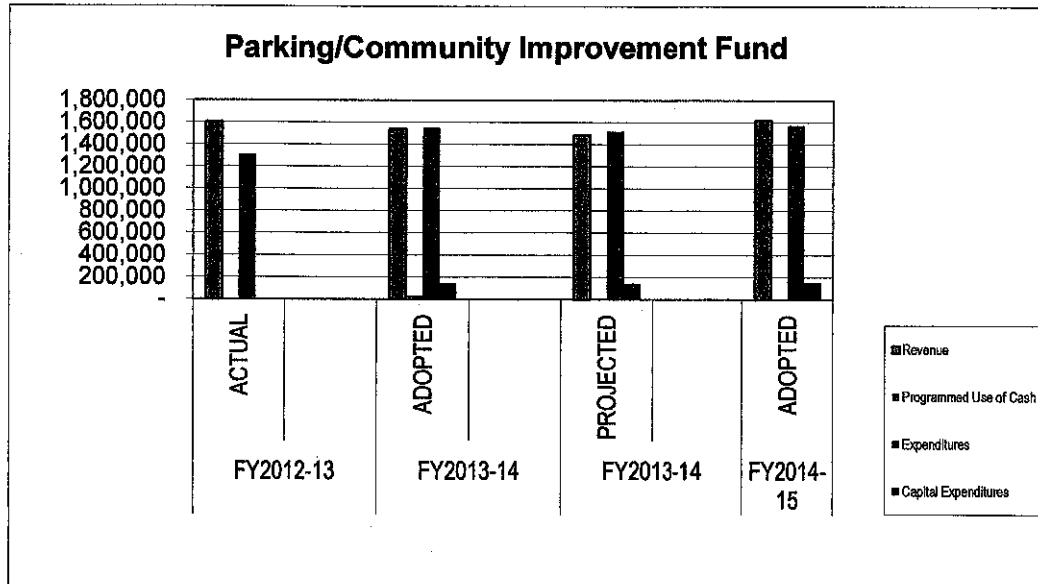


**City of Newport, Rhode Island  
Summary Budget Information  
FY2014-2015 Adopted Budget**



Graphic representation of actual, budgeted, estimated and adopted revenues and expenditures in summary format

City of Newport, Rhode Island  
 Summary Budget Information  
 FY2014-2015 Adopted Budget



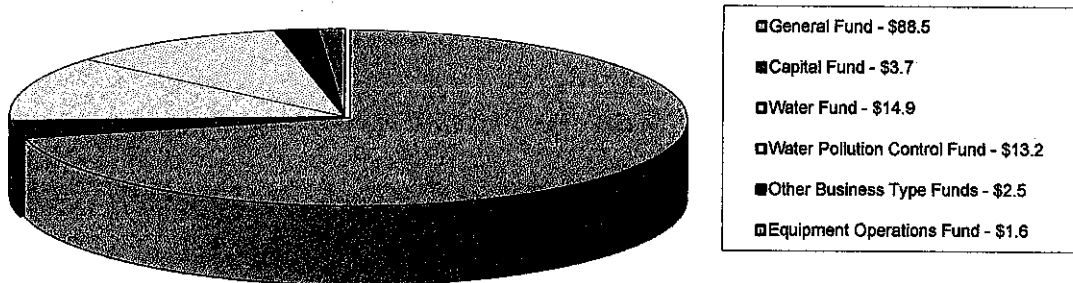
Graphic representation of actual, budgeted, estimated and adopted revenues and expenditures in summary format

**CITY OF NEWPORT, RHODE ISLAND**

**COMBINED REVENUES – ALL BUDGETED FUNDS**

The City of Newport has adopted combined revenues of \$124,772,373 for Fiscal Year 2014-15 budgeted funds.

**Combined Revenues - All Funds**



Combined revenues for all funds increased 3.06% from last year. There are no adopted increases in the Water Pollution Control Fund rates.

### Combined Revenues – All Budgeted Funds – continued

The City of Newport General Fund Revenues increased by \$3,658,138 (4.31%) from last year. State Housing Aid has increased by \$938,877 (165.32%) to offset the debt service for the City's new Pell School. Meals and Beverage tax and Hotel tax revenues are projected to increase by \$450,000 because of several large events scheduled to be held in Newport during FY15. Property taxes are adopted showing an increase by 3.9% although tax rate increases are 3.03%

The City has had a decrease in significant redevelopment or additions to both residential and commercial properties due to the tightened credit markets and the economy in the past few years. We are starting to see improvement in the real estate market and construction activity. The City expects that redevelopment and renovation efforts will pick up in the next couple of years as the City continues to attract persons looking to retire and U.S. Navy personnel.

The mortgage, housing and economic slowdown of the last few years has begun to stabilize. We expect that interest rates will stay flat during the FY2015 year. There is no increase adopted in the FY2015 budget.

The City has seen a steady decrease in VRT (electronic slot machines) revenue over the last several years. This is expected to continue.

More specific information on individual revenues is presented in the next sections.

Utility fund revenues have and will continue to increase as large, federally mandated, capital improvements continue to be made. Water Fund rates are proposed to increase by 22% in order to repay revenue bonds borrowed to rebuild the Lawton Valley treatment plant and make significant improvements to the Newport Station 1 treatment plant.

**DESCRIPTION OF GENERAL FUND REVENUES**

**45101 – Current Year Real Estate Tax** – Real property taxes are valued in a full reassessment every 9 years, with a statistical update performed every 3<sup>rd</sup> year. The FY2015 budget includes numbers from the recent full reassessment update. The revaluation and statistical updates equalize the assessed value of property, but do not increase total tax revenue to the City. The City must, by state law, equalize taxes. This is done by reducing or increasing the tax rate for changes in property value. A law adopted by the State legislature in the FY2007 session changed the tax cap levy amount and evaluation for municipalities in the State of Rhode Island. The tax cap is reduced one-quarter percent every year from 5.5% in FY2007 to 4.00% in FY2013. The tax cap reached its legal threshold of 4.00% in FY2013. The tax cap applies to the total levy of real and personal property taxes (including motor vehicle). This has several implications for the municipality including that any growth to the tax base does not mean additional tax revenue will be realized. It also means that the municipality will no longer be able to set a tax rate but must determine the increase in levy and back into the tax rates. The City puts a separate line into the budget for abatements. The municipality must stay within the tax cap unless they receive permission to exceed the cap from the State Office of Municipal Affairs or the State Auditor General. Such exceptions are only granted under certain limited circumstances. Therefore, anticipated revenues from real and personal property taxes can only increase by 4.00% or \$2,698,058 in FY2015.

**PRINCIPAL PROPERTY TAX PAYERS  
LAST YEAR and TEN YEARS AGO**

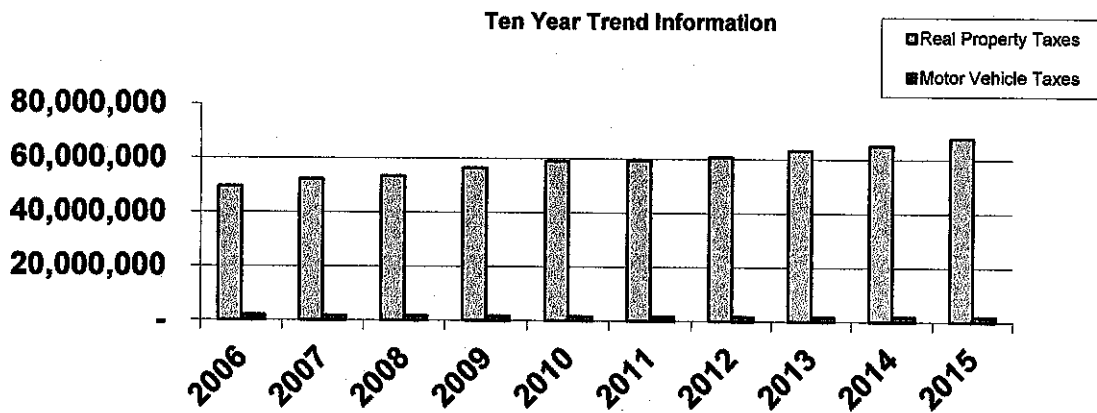
	2014			2005		
	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value
Newport Restoration Foundation	\$ 50,287,252	1	0.96%	\$ 35,284,000	4	1.01%
Mass Mutual Life (Marriott)	\$ 49,971,700	2	0.96%	\$ 50,275,600	1	1.45%
One Goat Island	48,340,839	3	0.93%			
LHO Viking Hotel, LLC	45,939,064	4	0.88%	31,014,000	5	0.89%
Narraganset Gas	28,510,463	5	0.55%			
RK Newport, LLC	27,851,400	6	0.53%	22,526,800	7	0.65%
Newport Jai Alai, LLC	24,029,800	7	0.46%	13,418,600	10	0.39%
Narraganset Electric	23,492,929	8	0.45%			
Shaner SPE Associates	22,970,000	9	0.44%	22,540,000	6	0.65%
Eastern Resorts Company	21,337,700	10	0.41%	37,164,300	3	1.07%
Newport on Shore Hotel				18,226,400	8	0.52%
H E Newport, LLC				41,649,000	2	1.20%
Wellington Hotel Association				13,450,500	9	0.39%
<b>Total</b>	<b>\$ 342,731,147</b>		<b>6.60%</b>	<b>\$ 285,549,200</b>		<b>8.24%</b>

Source: City of Newport Tax Assessor



Description of Revenues – continued

**45103 – Current Assessments Motor Vehicle** – During prior years, the motor vehicle tax was being phased out, with the State replacing the loss beginning in FY 1999. The City’s rate is and has been fixed at \$23.45 per \$1,000 of value. Motor Vehicle property owners were given an annual exemption on the first \$6,000 of value of their vehicle. The State reimbursed the City for the difference. During FY2011 the State changed the law so that the State will only reimburse the first \$500 of value. The City chose to keep the exemption at \$6,000 for City taxpayers. The budgeted revenue is estimated based upon the value of motor vehicles calculated in March of each year. The actual revenue may change by a small amount since the tax is based on the value of motor vehicles as of June 30. As noted above, the motor vehicle levy must be included with the real property levy when determining the tax cap.



**45323 – Public Service Corporation Aid** – This is the amount that the State gives to the City for the taxable value of utilities in the City. The budgeted amount is estimated based on the prior year and information from the Governor’s Budget Release and Message.

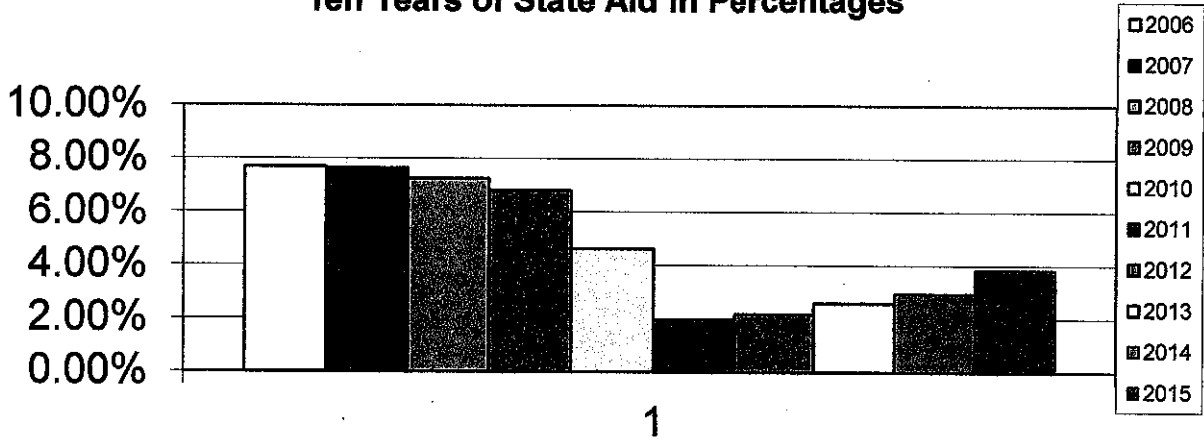
**45525 – Community Development Services** – This is the amount that the General Fund is reimbursed for the portion of salary and benefits of the Economic Development Coordinator’s time spent on federal and state programs (i.e. Community Development Block Grant).

**45328 – PILOT – Payments in Lieu of Taxes** – represents the amount that the State pays the City for State tax-exempt properties located in the City. The State pays a maximum of 27% of what the tax would be if the property were taxable. The percentage is determined annually by the State legislature in their budget process. The budgeted amount is estimated based on information from the Governor’s Budget Release and Message.

Description of Revenues – continued

**45326 & 45329 – School Housing Aid & State Aid – Library Project** – These are the amounts the State gives the City to assist with debt service related to School Capital Improvements and the Library renovation project. It is a formula based on debt service.

Ten Years of State Aid In Percentages



**45505 – Police and Fire Special Detail** – The City bills companies, individuals and others for private services provided by police and fire personnel. The officer or firefighter who performed the service receives the billed amounts. The rate is calculated based on labor contract language, fringe benefits and equipment used to perform the service. This revenue is offset by matching expenditures in the public safety budget except for a small nominal amount used to offset administrative fees.

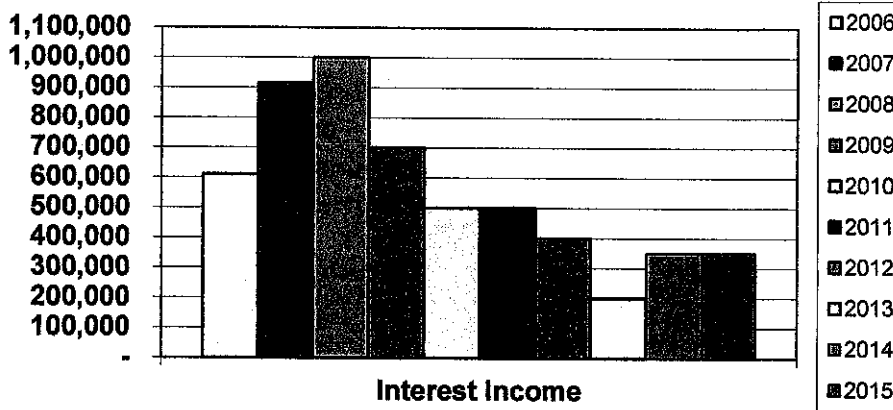
**45540 – Management Services** – the fees charged to other funds to reimburse for the time spent on administrative and management functions in those funds. This is based on actual costs or allocated costs. Costs are allocated based on a written Cost Allocation Manual that uses a variety of methods to determine the percentage of time spent on that particular fund. Examples include counting checks, purchase orders, by timesheets or as a percentage of the total budget.

**45700 – Rental of Property** – primarily revenues from the rental of tower space for telecommunications. Revenues are estimated based on contracts.

**45701 – Investment Interest** – amounts earned on cash deposits. This revenue is budgeted after reviewing financial management and investment literature to determine a reasonable interest earned rate. The interest earned rate is applied to the monthly cash flow analysis and rounded off for the budgeted revenue number.

Description of Revenues – continued

Ten Year Trend of Interest Income



**45116 – Hotel Occupancy Tax and 45115 – Meals & Beverage Tax** – these two taxes are collected in order to support tourism efforts in the State and to help offset service and infrastructure costs related to the tourism trade in the City of Newport. The Hotel Occupancy Tax started at 5% in June 2001. Proceeds are distributed 47% to the Newport County Convention and Visitors Bureau (NCCVB), 25% to the City of Newport, 7% to the Greater Providence/Warwick Convention and Visitors Bureau and 21% to the State Department of Economic Development. The collection rate increased to 6% effective January 2005 with the City of Newport retaining the additional 1%. The Meals and Beverage Tax increased by 1% in August 2004 with the additional 1% of revenue going to the municipality in which the revenue was generated. The State keeps the rest of the tax.

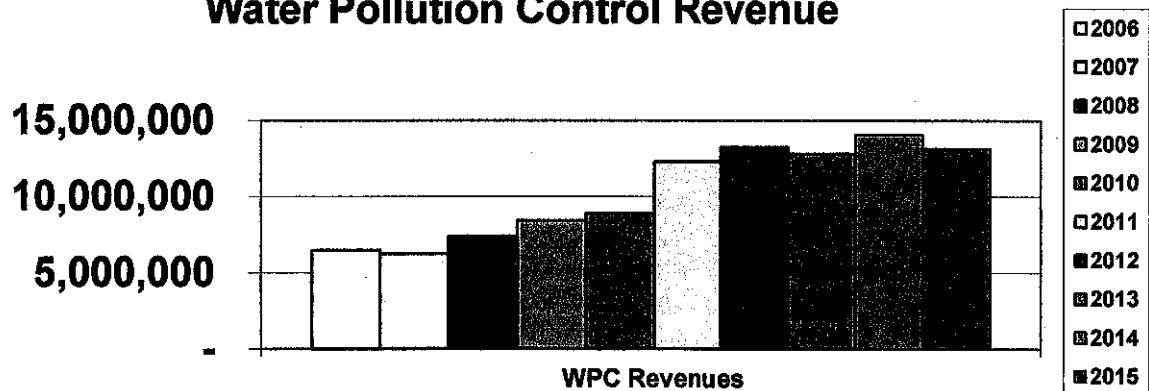
	Hotel Occupancy Tax		Meals & Beverage Tax		Combined Percent of Total Revenues
	Dollars Received	Percent Change	Dollars Received	Percent Change	
FY2015	2,000,000	14.29%	2,000,000	11.11%	4.73%
FY2014	1,750,000	-12.50%	1,800,000	-5.26%	4.20%
FY2013	2,000,000	17.24%	1,900,000	3.61%	4.67%
FY2012	1,705,873	8.81%	1,833,841	10.12%	4.52%
FY2011	1,567,820	8.39%	1,665,241	9.06%	2.97%
FY2010	1,446,464	-10.47%	1,526,834	-1.67%	2.55%
FY2009	1,615,538	-9.38%	1,552,832	-4.59%	4.17%
FY2008	1,782,797	5.20%	1,627,568	0.68%	4.19%
FY2007	1,694,623	6.74%	1,616,630	10.61%	4.10%
FY2006	1,587,685	58.97%	1,461,560	7.61%	4.02%

**DESCRIPTION OF OTHER FUND REVENUES**

The Water Fund is regulated by the Rhode Island Public Utilities Commission (RIPUC). All user rates must be approved by the RIPUC. The City of Newport starts with the cost of service for a test year. A cost of service rate model is then developed for the proposed rate year. The rate request is filed with the RIPUC who, along with eligible intervenors, can request additional information. A settlement may be reached and approved by the RIPUC or the request may go to a full hearing. The City was awarded a rate increase effective May 1, 2013 and is currently awaiting a decision on a new rate increase application. Rate increases of 22% will go into effect in July if approved by the RIPUC. The budget reflects the amounts in the approved rate increase plus potential increases yet to be approved by the RIPUC or the City Council. The approved rates control all Water Fund revenues with the exception of investment income and miscellaneous revenue. These changes were necessary to comply with new federal clean water standards.

Rates are set by the City Council for the Water Pollution Control Fund. Sewer rates are based on the amount of water that is used. There are no adopted rate increases included in the FY2015 budget. Rates will remain at \$11.92 per 1,000 gallons of water used. A fixed rate fee based on the connection size remains the same. That amount is restricted for Combined Sewer Overflow (CSO) capital needs. Capital costs related to an impending EPA consent decree drive the costs. Significant capital needs have and will continue to impact the rates.

**Water Pollution Control Revenue**



**City of Newport  
 Combined City and School  
 Consolidated Debt Service Requirements - Actual  
 All Funds**

Year Ending June 30	GENERAL FUND		WPC FUND		WATER FUND		Total Requirement
	Principal	Interest	Principal	Interest	Principal	Interest	
2015	\$ 3,183,110	\$ 1,599,175	\$ 1,944,830	\$ 1,054,879	\$ 2,903,000	\$ 2,885,071	\$ 13,570,065
2016	2,973,110	1,516,131	2,002,736	1,001,199	4,206,000	2,827,650	14,526,826
2017	2,875,000	1,424,287	2,073,200	942,223	4,281,000	2,750,871	14,346,581
2018	2,875,000	1,337,700	2,142,245	880,100	4,366,000	2,664,353	14,265,398
2019	2,885,000	1,232,937	2,214,047	814,406	4,463,000	2,569,423	14,178,813
2020	2,980,000	1,112,787	2,293,480	745,146	4,572,000	2,463,537	14,166,950
2021	3,000,000	969,794	2,374,567	672,194	4,685,000	2,347,891	14,049,446
2022	3,090,000	832,350	2,464,488	595,278	4,812,000	2,222,334	14,016,450
2023	1,685,000	796,463	2,558,117	514,278	4,949,000	2,087,901	12,590,759
2024	1,685,000	716,275	1,760,112	437,745	5,102,000	1,942,020	11,643,152
2025	1,685,000	635,775	1,828,300	366,008	5,259,000	1,785,423	11,559,506
2026	1,435,000	502,250	1,904,338	290,821	5,427,000	1,617,480	11,176,889
2027	1,435,000	444,850	1,981,376	212,057	5,614,000	1,438,670	11,125,953
2028	1,435,000	387,450	1,097,263	151,027	5,811,000	1,249,948	10,131,688
2029	1,435,000	315,700	1,137,998	108,580	5,247,000	1,069,193	9,313,471
2030	1,435,000	243,950	1,182,185	64,365	5,432,000	891,838	9,249,338
2031	1,435,000	172,200	838,000	25,585	5,196,000	711,686	8,378,471
2032	1,435,000	114,800	216,505	4,666	5,144,000	537,103	7,452,074
2033	1,435,000	57,400			5,331,000	356,775	7,180,175
2034					5,522,000	163,946	5,685,946
2035					2,027,000	31,830	2,058,830
	<u>\$ 40,396,220</u>	<u>\$ 14,412,274</u>	<u>\$ 32,013,787</u>	<u>\$ 8,880,557</u>	<u>\$ 100,349,000</u>	<u>\$ 34,614,943</u>	<u>\$ 230,666,781</u>

Governmental bonds include bonds issued in 2001, 2009, and 2013 for library renovations, middle school renovations, and a new elementary school. Interest rates range from 0.55% to 5.0%.

Water Pollution Control Fund Bonds include revenue bonds issued or proposed for a moat ultraviolet treatment system, combined sewer overflow (CSO) improvements, and sewer improvements. Interest rates range from 1.9% to 4.5%. The City receives a subsidized interest rate on sewer improvement bonds issued through Rhode Island Clean Water Finance Agency.

Water Fund Bonds include revenue bonds issued for water improvements and pipeline construction. The City issued revenue bonds for \$53.1 million in FY2012 and \$31.0 million in FY2013 for a new water treatment plant and long-term improvements to the second water treatment plant. Interest rates range from 2.0% to 3.5%. The City receives a subsidized interest rate on revenue bonds issued through the Rhode Island Clean Water Finance Agency.

See individual funds for debt service by project.

**City of Newport, Rhode Island  
Debt Ratios**

Year	Net Bonded Debt (1)	Population	Assessed Value	Debt Per Capita	% of Debt To Assessed Value	Direct Debt Service	GF Expend	Debt Service as a % of General Fund Expenditures
1996	\$ 8,372,515	26,700	\$ 1,805,610,343	313.58	0.46%	\$ 840,695	\$ 42,592,627	1.97%
1997	7,643,984	26,734	1,789,303,783	285.93	0.43%	612,112	46,415,057	1.32%
1998	6,918,471	26,734	1,797,515,137	258.79	0.38%	572,477	47,714,870	1.20%
1999	6,230,503	26,475	1,815,870,935	235.34	0.34%	519,141	50,179,103	1.03%
2000	5,534,044	26,475	1,859,509,767	209.03	0.30%	487,797	48,751,147	1.00%
2001	4,948,033	26,345	1,876,786,530	187.82	0.26%	353,674	53,875,670	0.66%
2002	23,081,549	26,269	1,886,642,052	878.66	1.22%	320,143	55,250,369	0.58%
2003	22,195,538	26,059	3,493,610,922	851.74	0.64%	2,447,639	58,756,453	4.17%
2004	20,980,000	25,879	3,464,271,121	810.70	0.61%	2,367,252	68,210,050	3.47%
2005	19,950,218	25,879	3,478,880,394	770.90	0.57%	2,187,004	68,988,369	3.17%
2006	18,757,747	25,879	3,593,472,358	724.83	0.52%	2,165,448	71,018,944	3.05%
2007	17,565,277	25,879	6,164,832,536	678.75	0.28%	2,137,183	74,357,978	2.87%
2008	16,377,852	25,879	6,134,949,078	632.86	0.27%	1,943,082	73,666,150	2.64%
2009	15,153,587	25,879	6,172,924,917	585.56	0.25%	2,169,746	76,683,476	2.83%
2010	18,951,472	25,879	5,895,531,377	732.31	0.32%	2,037,041	76,451,469	2.66%
2011	19,763,292	25,879	5,724,320,438	763.68	0.35%	1,851,677	76,424,833	2.42%
2012	18,589,693	24,672	5,724,320,438	753.47	0.32%	2,490,368	78,768,266	3.16%
2013	16,700,372	24,672	5,435,506,203	676.90	0.31%	2,409,956	83,415,150	2.89%
2014	14,834,330	24,672	5,195,179,987	601.26	0.29%	2,431,615	84,604,109	2.87%
2015	40,396,220	24,672	5,238,123,932	1,637.33	0.77%	4,782,285	88,545,139	5.40%

(1) Net bonded debt does not include bonded debt from enterprise funds.

Rhode Island General Laws cap the amount of each municipality's general obligation bonds that may be outstanding to 3% of its assessed property values. Exceptions apply to bonds financed from non-tax revenues and special exemptions are granted for other purposes as well. The assessed value of Newport properties is \$5,238,123,932 at December 31, 2013 (tax roll date). This limits the amount of outstanding non-excepted obligation bonds to \$157,143,718. Bonds of \$40,396,220 at June 30, 2014 are general obligations and subject to statutory limitations. The City of Newport is well below the maximum allowed by state law.

The City of Newport debt policy states that annual debt service expenditures shall be less than 9% of annual expenditures. The City is well below this at 5.40% of annual expenditures.

**CITY OF NEWPORT, RHODE ISLAND  
ESTIMATED FUND BALANCE  
GOVERNMENTAL FUNDS**

<u>FUND</u>	<u>GENERAL</u>	<u>CAPITAL</u>
<b>Fund Balance - 6/30/13</b>	\$ 10,876,613	\$ 7,233,629
Revenues (Estimated FY13-14)	86,691,208	869,907
Expenditures (Estimated FY13-14)	(83,196,715)	(2,781,900)
Transfers to Capital Projects Fund	(2,320,900)	2,320,900
<b>Fund Balance - Estimated 6/30/14</b>	<b>\$ 12,050,206</b>	<b>\$ 7,642,536 **</b>
Revenues (Proposed FY14-15)	88,538,139	869,907
Expenditures (Proposed FY14-15)	(85,624,189)	(4,649,950)
Transfers to Capital Projects Fund	(2,913,950)	2,913,950
<b>Fund Balance - Estimated 6/30/14</b>	<b>\$ 12,050,206</b>	<b>\$ 6,776,443 **</b>
<b>Reserve at 10% of Budgeted Expenditures</b>	<b>8,853,814</b>	-

\*\* Equipment Replacement Reserve

**CITY OF NEWPORT, RHODE ISLAND  
ESTIMATED NET ASSETS AND CASH BALANCES  
BUSINESS-TYPE FUNDS**

	NET ASSETS	CASH BASIS
Water Fund at June 30, 2014	\$ 47,403,295	\$ 20,688,924
Projected Results of FY2015 Operations	1,219,433	(519,376)
Water Fund at June 30, 2015	<u>\$ 48,622,728</u>	<u>\$ 20,169,548</u>
Water Pollution Control Fund at June 30, 2014	\$ 63,439,882	\$ 7,183,614
Projected Results of FY2015 Operations	2,229,417	381,557
Water Pollution Control Fund at June 30, 2015	<u>\$ 65,669,299</u>	<u>\$ 7,565,171</u>
Maritime Fund at June 30, 2014	\$ 4,609,852	\$ 1,039,203
Projected Results of FY2015 Operations	173,865	-
Maritime Fund at June 30, 2015	<u>\$ 4,783,717</u>	<u>\$ 1,039,203</u>
Parking Fund at June 30, 2014	\$ 4,892,040	\$ 3,363,800
Projected Results of FY2015 Operations	44,304	25,304
Parking Fund at June 30, 2015	<u>\$ 4,936,344</u>	<u>\$ 3,389,104</u>

Business-type funds are budgeted showing both a GAAP basis summary and a cash basis summary. The net assets number reflects the GAAP basis and the cash reflects the cash basis. Revenues and other sources of funds are budgeted to meet cash needs. Therefore a balanced budget where revenues equal expenditures should show zero for the projected results unless there is a programmed use of cash.

**The Water Fund** is regulated by the RIPUC and is required to raise additional revenues in order to fund restricted cash accounts. There are several restricted accounts including one for debt service, capital expenses, electricity, chemicals, new retiree health insurance, and new retiree severance payments. Payments can only be made out of these accounts for the specific purpose identified in the rate settlement. The Water Pollution Control Fund anticipates significant capital improvements in the next few years, some of which will be funded with bond proceeds.



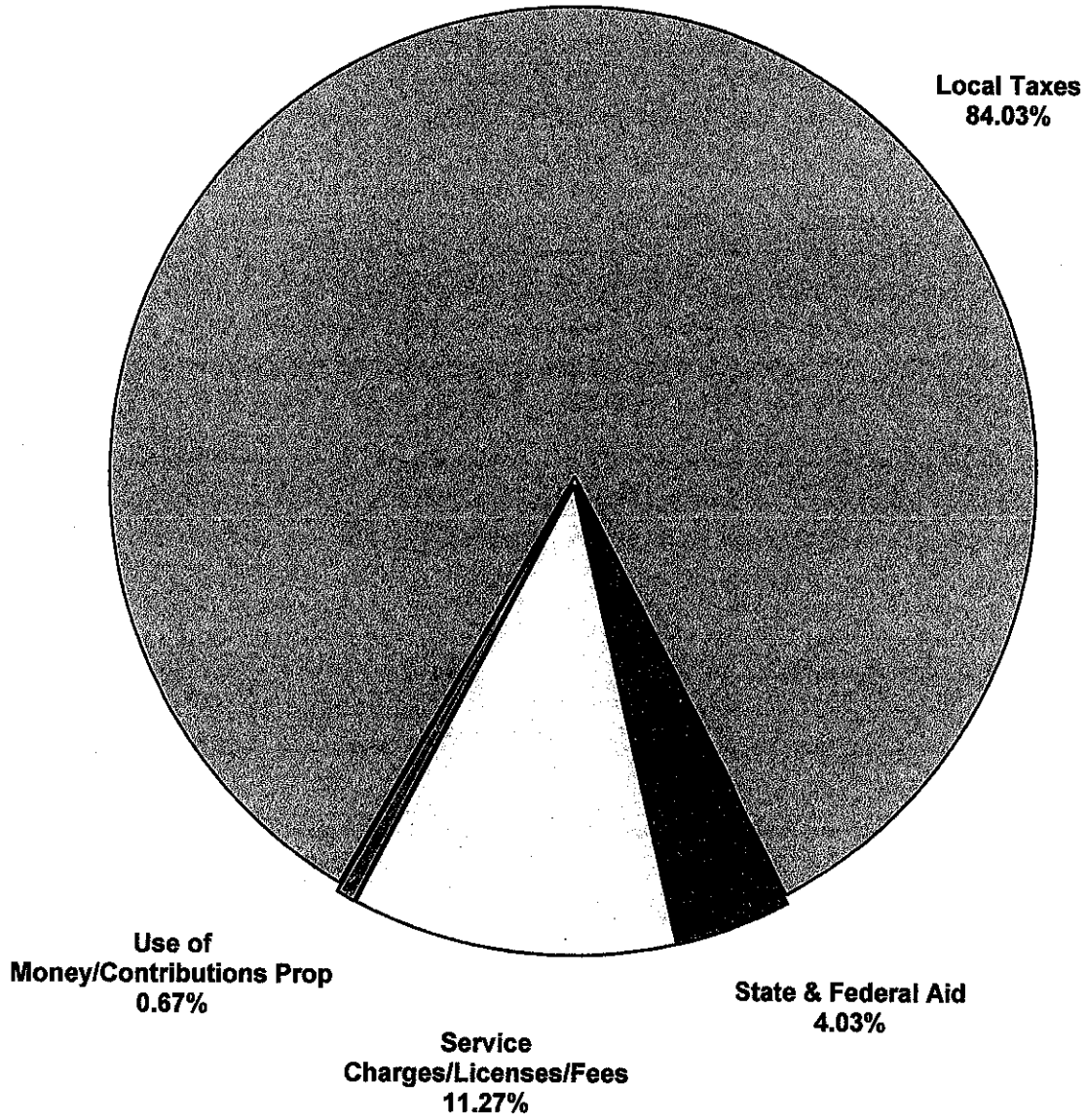
CITY OF NEWPORT, RHODE ISLAND  
FISCAL YEAR 2015 ADOPTED BUDGET  
GENERAL FUND REVENUES

DESCRIPTION	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2013-14 YTD	FY 2013-14 PROJECTED	FY 2014-15 ADOPTED	Number Change	% Change FY2014 to FY2015
<b>Local Taxes</b>							
45101 Current Year Real Estate Tax	\$ 61,912,158	\$ 65,199,069	\$ 65,530,850	\$ 65,200,000	\$ 67,785,501	\$ 2,586,432	3.97%
45103 Current Assessments - MV	1,793,340	1,800,000	1,920,605	1,920,605	1,900,000	100,000	5.56%
45105 Real Estate Delinquent	1,250,559	1,400,000	1,117,826	1,250,000	1,250,000	(150,000)	-10.71%
45107 Motor Vehicle Delinquent	77,124	85,000	76,691	85,000	85,000	-	0.00%
45110 Penalties	341,959	375,000	177,746	342,000	350,000	(25,000)	-6.67%
45111 Tax Liens	26,932	25,000	11,473	15,000	25,000	-	0.00%
45112 Abatements/Refunds	-	(1,000,000)	-	-	(1,000,000)	-	0.00%
45115 Meals & Beverage Tax	1,912,423	1,800,000	876,612	1,800,000	2,000,000	200,000	11.11%
45116 Hotel Occupancy Tax	1,778,251	1,750,000	1,358,421	1,830,000	2,000,000	250,000	14.29%
<b>Total Local Taxes</b>	<b>69,092,746</b>	<b>71,434,069</b>	<b>71,070,224</b>	<b>72,442,605</b>	<b>74,395,501</b>	<b>2,961,432</b>	<b>4.15%</b>
<b>State and Federal Aid</b>							
45323 Public Service Corporation Aid	296,928	296,828	308,107	308,107	308,107	11,279	3.80%
45325 MV Tax Phase Out	130,825	133,343	66,672	133,000	84,173	(49,170)	-36.87%
45335 Pension Incentive Aid	-	233,377	-	116,689	116,689	(116,688)	-50.00%
45326 School Housing Aid	473,812	567,931	231,170	1,493,291	1,506,808	938,877	165.32%
45328 PILOT From State	960,102	1,038,696	1,101,495	1,101,495	1,201,495	162,799	15.67%
State Revenue Increase	-	-	-	-	100,000	-	-
45329 State Aid - Library Project (Const)	213,253	213,200	181,603	181,603	180,000	(33,200)	-15.57%
45330 Statistical Update Reimbursement	-	-	-	-	76,080	76,080	100.00%
45345 Federal/State Grants	47,710	-	-	-	-	-	0.00%
<b>Total State and Federal Aid</b>	<b>2,122,630</b>	<b>2,483,375</b>	<b>1,889,047</b>	<b>3,334,185</b>	<b>3,573,352</b>	<b>1,089,977</b>	<b>43.89%</b>
<b>Charges for Services</b>							
45502 Balfour Beatty Contract Service Charge	526,932	337,965	195,006	337,965	340,000	2,035	0.60%
45503 Hope VI Project Service Charge	123,025	160,000	73,526	140,000	140,000	(20,000)	-12.50%
45504 Salve Regina Service Charge	6,902	6,902	6,903	6,902	6,902	-	0.00%
45505 Special Detail	2,014,760	1,546,014	707,508	1,400,000	1,800,000	253,986	16.43%
45515 Document Prep and Handling	61,659	65,000	32,594	65,000	65,000	-	0.00%
45516 Planning Services	949	400	935	935	900	500	125.00%
45517 Solid Waste Hauler Fees	5,000	4,500	4,500	4,500	4,500	-	0.00%
45525 Community Develop Services	59,629	59,629	-	59,629	59,629	-	0.00%
45530 Computer Processing Fees	320,477	317,033	248,533	317,033	317,033	-	0.00%
45540 Management Services	854,679	850,551	699,851	850,551	850,551	-	0.00%
45545 Fire Alarm Assessments	154,800	150,000	400	150,000	150,000	-	0.00%
45546 Recycling Bins	1,970	2,000	805	2,000	2,000	-	0.00%
45548 HR Regional Testing	2,900	3,500	5,840	5,840	3,500	-	0.00%
45549 Recreation Activity Fees	116,477	110,000	66,812	110,000	110,000	-	0.00%
45600 City Clerk Undistributed	-	-	15,209	-	-	-	-
45601 Ballfield Rentals	27,591	25,000	16,172	25,000	25,000	-	0.00%
45603 Parking Tickets	836,498	850,000	495,050	825,000	850,000	-	0.00%
45605 Recording Fees	346,340	350,000	170,627	350,000	350,000	-	0.00%
45606 Real Estate Conveyance	621,011	554,000	326,240	554,000	600,000	46,000	8.30%
45607 Probate Fees	46,465	40,000	24,824	40,000	40,000	-	0.00%
45608 Rescue Fees	662,514	700,000	331,699	660,000	660,000	(40,000)	-5.71%
45610 General Business	129,356	75,000	31,577	75,000	75,000	-	0.00%
45612 Hotel Registration Fees	7,050	6,000	900	6,000	6,000	-	0.00%
45614 Entertainment	23,555	20,000	2,215	22,000	20,000	-	0.00%
45616 Liquor	190,935	185,000	186,325	190,000	190,000	5,000	2.70%
45618 Mech Amusement	11,625	15,000	5,725	15,000	15,000	-	0.00%
45620 Sunday Selling	23,500	26,000	1,650	25,000	25,000	(1,000)	-3.85%
45622 Taxi	1,340	1,000	-	1,000	1,000	-	0.00%
45624 Victualing	56,650	55,000	50,950	55,000	55,000	-	0.00%
45626 Animal	4,096	4,400	854	4,000	4,000	(400)	-9.09%
45628 Marriage	5,550	5,000	3,624	6,000	5,000	-	0.00%
45640 Building	846,305	1,118,600	830,400	1,000,000	1,000,000	(118,600)	-10.60%
45642 Plumbing	52,133	40,000	19,391	50,000	50,000	10,000	25.00%
45644 Mechanical	169,223	115,000	86,309	150,000	170,000	55,000	47.83%
45646 Electrical	156,520	115,000	64,003	125,000	150,000	35,000	30.43%
45648 Board of Appeals	17,580	17,000	133,528	150,000	17,000	-	0.00%
45650 HDC Application Fee	17,500	16,000	8,700	16,000	20,000	4,000	25.00%
45652 Road Opening	32,400	60,000	61,362	75,000	75,000	15,000	25.00%
45547 Bulky Waste Sticker Program	-	40,000	-	-	(40,000)	(40,000)	-100.00%
45654 Fire Inspection & Permit Fees	112,244	75,000	25,148	75,000	75,000	-	0.00%
45656 Fire-Sundry	17,120	12,000	12,895	18,000	18,000	6,000	50.00%
45658 Police-Sundry	23,058	8,000	43,771	50,000	20,000	12,000	150.00%
45660 Municipal Court Cost Assessment	172,140	165,000	98,501	170,000	170,000	5,000	3.03%

CITY OF NEWPORT, RHODE ISLAND  
FISCAL YEAR 2015 ADOPTED BUDGET  
GENERAL FUND REVENUES

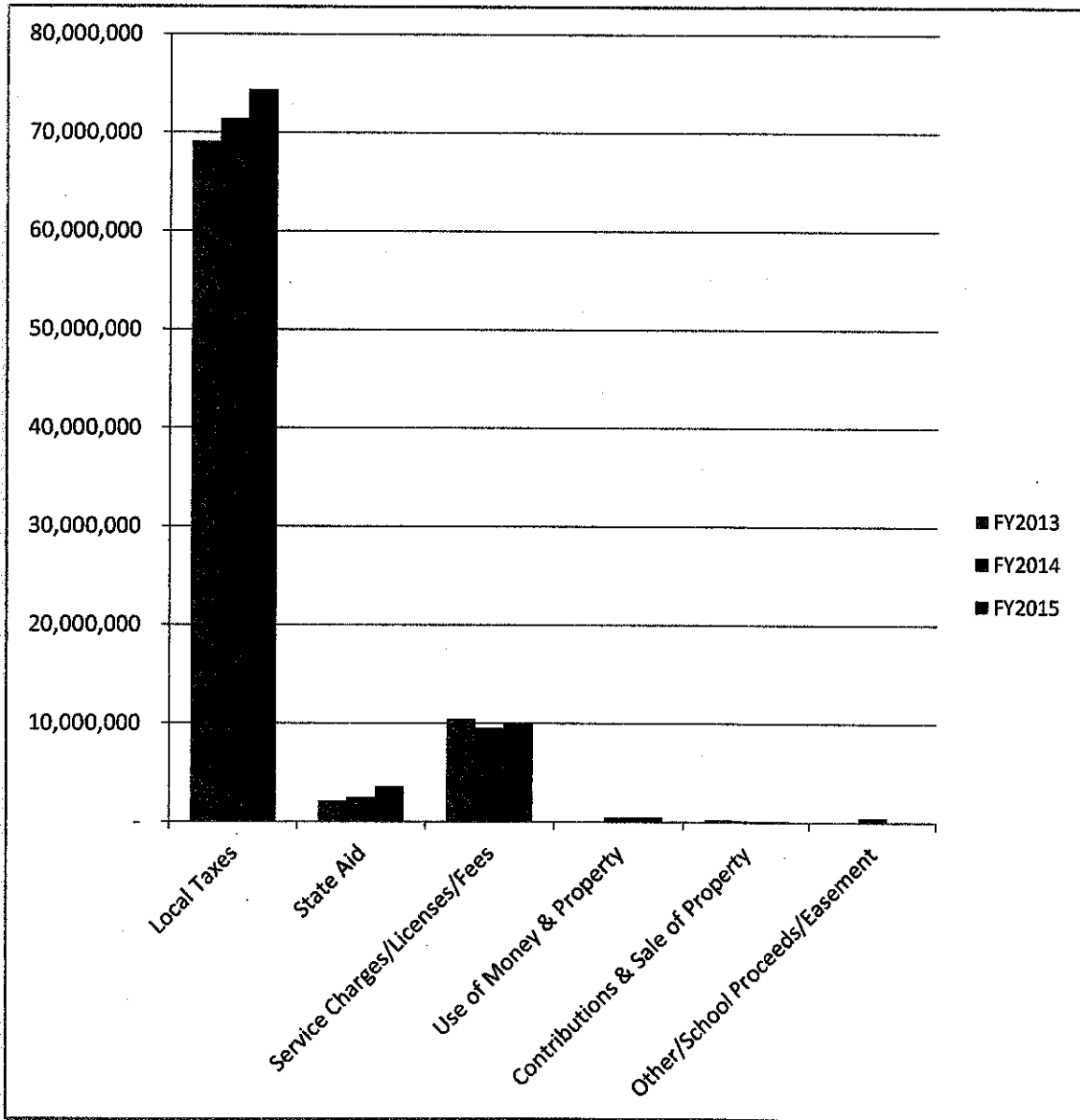
		FY 2012-13	FY 2013-14	FY 2013-14	FY 2013-14	FY 2014-15	Number	% Change
	DESCRIPTION	ACTUAL	ADOPTED	YTD	PROJECTED	ADOPTED	Change	FY2014 to FY2015
45662	Payphone Commissions	320	-	83	100	-	-	0.00%
45664	Vendor Rights	9,187	8,800	(923)	8,800	8,800	-	0.00%
45666	Newport Grand	484,299	450,000	123,632	450,000	400,000	(50,000)	-11.11%
45695	Miscellaneous Revenues	165,735	100,000	324,721	350,000	100,000	-	0.00%
45695	Misc. Revenues, Easton's	1,395	-	63	100	-	-	#DIV/0!
45808	Parking Fund Salary Reimbursement	100,000	100,000	100,000	100,000	100,000	-	0.00%
45541	Cruise Ship Restricted Fees	-	67,500	-	-	-	(67,500)	-100.00%
45820	Beach Bounce Fees	28,131	35,000	10,892	30,000	30,000	(5,000)	-14.29%
45821	Newport Beach Bathhouses	41,968	42,000	838	42,000	42,000	-	0.00%
45822	Rotunda Rentals	153,792	142,000	39,930	142,000	142,000	-	0.00%
45823	Carousel Income	14,859	20,000	9,087	12,000	12,000	(8,000)	-40.00%
45824	Beach Bounce Food	820	1,500	244	800	1,500	-	0.00%
45825	Food Service Concessions	34,971	34,971	24,077	34,971	34,971	-	0.00%
45826	Outside Vendor Commissions	3,732	7,500	6,430	7,500	7,500	-	0.00%
45827	Newport Beach Parking	492,395	500,000	331,947	450,000	500,000	-	0.00%
45828	Beach Store Funds	25,550	35,000	10,914	12,000	35,000	-	0.00%
45829	Beach Parking Meters	36,257	50,000	-	30,000	30,000	(20,000)	-40.00%
	<b>Total Service Charges/Fees</b>	<b>10,453,869</b>	<b>9,900,765</b>	<b>6,072,797</b>	<b>9,852,626</b>	<b>9,979,786</b>	<b>79,021</b>	<b>0.80%</b>
	<b>Use of Money and Property</b>							
45700	Rental of Property	93,466	95,000	28,398	95,000	95,000	-	0.00%
45701	Investment Interest	(92,678)	350,000	301,959	350,000	350,000	-	0.00%
	<b>Total Use of Money and Property</b>	<b>788</b>	<b>445,000</b>	<b>330,357</b>	<b>445,000</b>	<b>445,000</b>	<b>-</b>	<b>0.00%</b>
	<b>Contributions &amp; Sale of Property</b>							
45920	Trust Fund Donations	72,650	61,500	-	61,500	61,500	-	0.00%
45811	Contributions	89,584	30,000	-	30,000	30,000	-	0.00%
45929	Surplus Equipment Sales	26,852	3,000	-	3,000	3,000	-	0.00%
45940	Public Donations	50,000	50,000	29,167	50,000	50,000	-	0.00%
	<b>Total Contributions &amp; Sale of Pr</b>	<b>239,086</b>	<b>144,500</b>	<b>29,167</b>	<b>144,500</b>	<b>144,500</b>	<b>-</b>	<b>0.00%</b>
	<b>TOTAL</b>	<b>81,909,119</b>	<b>84,407,709</b>	<b>79,391,592</b>	<b>86,218,916</b>	<b>88,538,139</b>	<b>4,130,430</b>	<b>4.89%</b>
	<b>OTHER SOURCES (USES) OF FUNDS:</b>							
48002	Transfer (To) Other Funds	-	-	-	-	-	-	0.00%
45806	Salary Encumbrance Carry Forward	-	-	-	-	-	-	0.00%
46003	Trans from Carey School Proceeds	-	372,779	372,779	372,779	-	(372,779)	-100.00%
46020	Coggeshall School Easement	-	99,513	99,513	99,513	-	(99,513)	-100.00%
	Parking Fund Revenues	-	-	-	-	-	-	0.00%
46002	Operating transfers in	11,183	-	-	-	-	-	0.00%
	Encumbrance Carry Over	-	-	-	-	-	-	0.00%
	<b>TOTAL</b>	<b>\$ 81,920,302</b>	<b>\$ 84,880,001</b>	<b>\$ 79,863,884</b>	<b>\$ 86,691,208</b>	<b>\$ 88,538,139</b>	<b>3,658,138</b>	<b>4.31%</b>

**General Fund Revenues - FY 2014-2015**  
**\$88,538,139**



### Comparative Revenues

**FY 2012-13 Actual ~ \$81,920,302**  
**FY 2013-14 Adopted ~ \$84,485,001**  
**FY 2014-15 ADOPTED ~ \$88,538,139**



**CITY OF NEWPORT, RHODE ISLAND  
FISCAL YEAR 2015 ADOPTED BUDGET  
PROPERTY TAX LEVY AND TAX RATE**

	<u>FY 13-14 ADOPTED</u>	<u>DOLLAR CHANGE</u>	<u>PERCENT CHANGE</u>	<u>FY 14-15 ADOPTED</u>
<b>Proposed General Fund Budget:</b>				
General Fund Services	\$ 13,635,016	\$ 83,542	0.61%	\$ 13,718,558
Benefits other than Police & Fire Pensions	9,962,040	(425,720)	-4.27%	9,536,320
Salaries, Overtime and Holiday Pay	20,530,674	1,604,934	7.82%	22,135,608
Transfer to Equipment Replacement	869,907	-	0.00%	869,907
Contribution to OPEB Trust	500,000	-	0.00%	500,000
Contribution to Police & Fire Pensions	10,177,645	(117,377)	-1.15%	10,060,268
Transfer for School Budget	22,959,157	418,000	1.82%	23,377,157
Debt Service	3,924,662	1,508,709	38.44%	5,433,371
Capital Budget Transfers	2,320,900	593,050	25.55%	2,913,950
<b>Total General Fund Budget</b>	<b>\$ 84,880,001</b>	<b>\$ 3,658,138</b>	<b>4.31%</b>	<b>\$ 88,538,139</b>
<b>Less Revenues:</b>				
All Revenues Other Than Property Tax	<u>19,680,932</u>	<u>1,071,706</u>	<u>5.45%</u>	<u>20,752,638</u>
<b>Balance to be Raised by Property Tax Levy</b>	<b>65,199,069</b>	<b>2,586,432</b>	<b>3.97%</b>	<b>67,785,501</b>
Motor Vehicle Levy	1,800,000	100,000	5.56%	1,900,000
Final Tax Roll Adjustments	<u>452,386</u>	<u>(452,386)</u>		<u>-</u>
<b>Actual Final Levy</b>	<b><u>\$ 67,451,455</u></b>	<b><u>\$ 2,234,046</u></b>	<b><u>3.31%</u></b>	<b><u>\$ 69,685,501</u></b>
<b>Maximum Allowed By State Law</b>		<b><u>\$ 2,698,058</u></b>	<b><u>4.00%</u></b>	<b><u>\$ 70,149,513</u></b>

**Estimated Property Tax Rate - Please note that under the new tax cap law, the actual levy is adopted and the rate is subject to change based on any additional changes to the taxable assessed value prior to certification of the tax roll.**

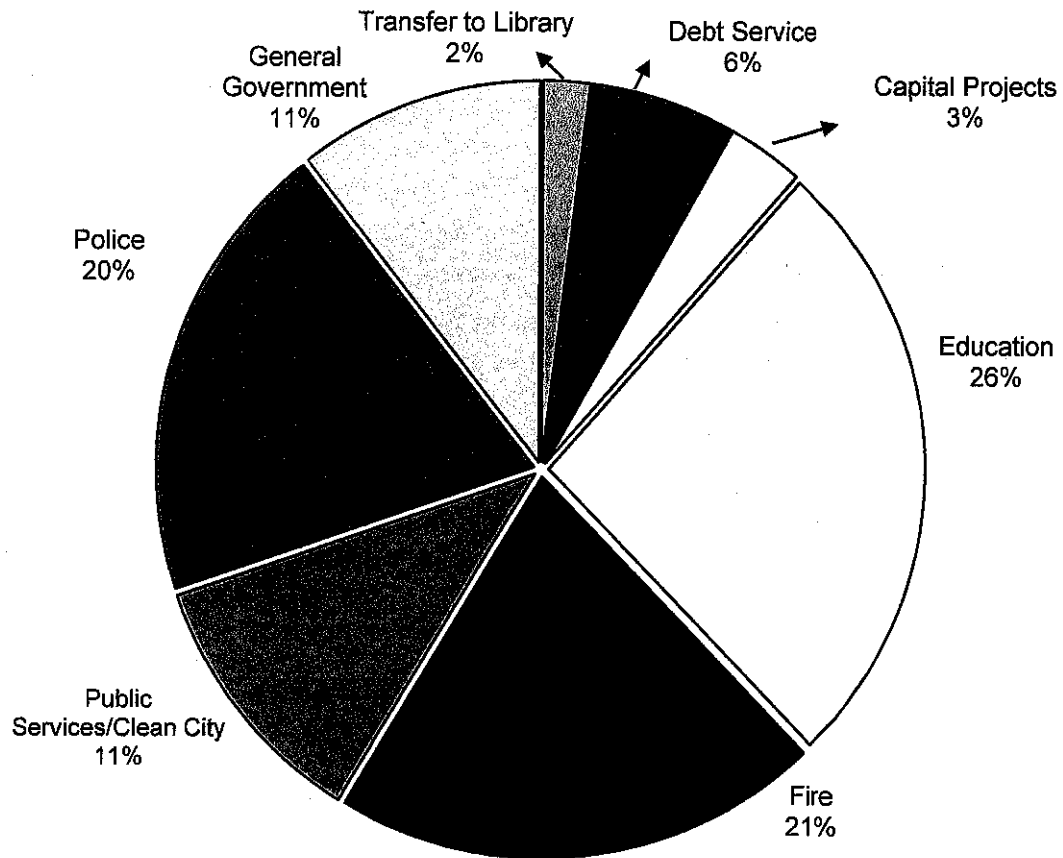
Residential Assessed Valuation (in thousands)				3,949,197
Commercial Assessed Valuation (in thousands)				1,084,841
Personal Property Tangible (in thousands)				120,112
<b>Residential Tax Rate</b>	<b>\$ 11.71</b>	<b>0.354</b>	<b>3.02%</b>	<b>\$ 12.06</b>
<b>Commercial Tax Rate</b>	<b>\$ 16.23</b>	<b>0.490</b>	<b>3.02%</b>	<b>\$ 16.72</b>

	<b>Assessed Value (in thousands)</b>	<b>14 Tax Rate</b>	<b>Tax Levy</b>
Residential Assessed Valuation	3,949,197	12.06	47,643,113
Commercial Assessed Valuation	1,084,841	16.72	18,138,542
Adjustments to Balance			(4,426)
Personal Property Tangible	120,112	16.72	2,008,273
<b>Tax Levy</b>			<b>67,785,501</b>

**CITY OF NEWPORT, RHODE ISLAND  
2014-2015 GENERAL FUND BUDGET  
EXPENDITURE SUMMARY BY PROGRAM**

	2013 ACTUAL EXPEND	2014 ADOPTED BUDGET	2014 PROJECTED BUDGET	2015 ADOPTED BUDGET
Public School Operations	22,564,157	22,959,157	22,959,157	23,377,157
Newport Public Library Support	1,687,279	1,721,025	1,721,025	1,756,025
Independent Audit/Stat. Update	68,500	68,500	68,500	195,300
Pension & Retiree Expense	3,388,489	1,824,460	1,805,812	1,405,812
Debt Service	3,458,321	3,825,149	4,571,304	5,433,371
Reserves	496,356	1,037,913	1,278,513	1,110,000
Civic Support	70,100	95,200	92,700	95,200
City Council	110,281	134,965	132,815	128,788
City Manager	702,869	764,245	766,202	812,558
City Solicitor	427,268	457,666	476,666	511,050
Canvassing	210,726	177,002	177,002	253,678
City Clerk/Probate	460,835	483,537	451,551	481,574
Finance	2,940,453	3,073,401	3,104,165	3,285,245
Police Department	15,685,668	16,639,678	16,962,936	17,437,630
Fire Department	16,458,831	18,289,607	17,669,545	18,460,478
Public Services	8,881,231	9,702,271	9,682,903	9,838,445
Civic Investment	389,268	517,253	486,847	586,864
Zoning & Inspections	866,136	788,072	789,072	805,014
Transfer to Capital Fund	2,274,400	2,320,900	2,320,900	2,913,950
Transfer to Easton's Beach	174,615	-	-	-
Proj. Sav - Merging Canvassing & City Clk	-	-	-	(250,000)
Proj. Sav - Trash Collection	-	-	-	(100,000)
<b>Total General Fund Expenditures</b>	<b>\$ 81,315,783</b>	<b>\$ 84,880,001</b>	<b>\$ 85,517,615</b>	<b>\$ 88,538,139</b>
	80,315,783	84,880,001	85,517,615	88,538,139

**General Fund Expenditures - FY2014-15**  
**\$88,538,139**



CITY OF NEWPORT, RHODE ISLAND  
 FISCAL YEAR 2015 ADOPTED BUDGET  
 GENERAL FUND EXPENDITURES

ACCT NUMBER	ACCOUNT NAME	2013 ACTUAL EXPEND	2014 ADOPTED BUDGET	2014 PROJECTED RESULTS	2015 ADOPTED BUDGET	Dollar Change	% Change FY2014 to FY2015
11-150-7210-50575	Public School Operations	22,564,157	22,959,157	22,959,157	23,377,157	418,000	1.82%
	Total School	22,564,157	22,959,157	22,959,157	23,377,157	418,000	1.82%
11-150-7100-50577	Public Library Operation	1,687,279	1,721,025	1,721,025	1,756,025	35,000	2.03%
11-150-8130-50225	Independent Audit	68,500	68,500	68,500	68,500	-	0.00%
11-150-8130-50229	Statistical Update/Revaluation	-	-	-	126,800	126,800	100.00%
	Audit/Statistical Reval	68,500	68,500	68,500	195,300	126,800	185.11%
11-150-8520-50051	Pension Expenses - Monthly	17,108	17,200	17,200	17,200	-	0.00%
11-150-8520-50103	Pension Retired Insur Cover	608,305	607,260	588,612	588,612	(18,648)	-3.07%
11-150-8520-50155	Contribution to OPEB Trust	2,300,000	500,000	500,000	500,000	-	0.00%
11-150-8520-50520	Severance Benefits	463,076	700,000	700,000	300,000	(400,000)	-57.14%
	Pensions	3,388,489	1,824,460	1,805,812	1,405,812	(418,648)	-22.95%
<b>TOTAL FIDUCIARY ACCOUNTS</b>		<b>27,708,425</b>	<b>26,573,142</b>	<b>26,554,494</b>	<b>26,734,294</b>	<b>161,152</b>	<b>0.61%</b>
11-160-8540-50220	Debt Service Advisory Service	46,850	15,000	20,000	25,000	10,000	66.67%
11-160-8540-50452	Bond Interest	678,539	1,313,039	1,538,194	1,728,026	414,987	31.61%
11-160-8540-50552	Bond Principal	1,732,932	2,497,110	3,013,110	3,680,345	1,183,235	47.38%
	Debt Service	2,458,321	3,825,149	4,571,304	5,433,371	1,608,222	42.04%
<b>TOTAL DEBT SERVICE</b>		<b>2,458,321</b>	<b>3,825,149</b>	<b>4,571,304</b>	<b>5,433,371</b>	<b>1,608,222</b>	<b>42.04%</b>
11-170-8560-50105	Insurance - W/C	121,227	300,000	250,000	250,000	(50,000)	-16.67%
11-170-8560-50505	Self Insurance	64,906	150,000	100,000	200,000	50,000	33.33%
11-170-8560-50510	Unemployment	43,660	125,000	50,000	75,000	(50,000)	-40.00%
	Insurance Reserves	229,793	575,000	400,000	525,000	(50,000)	-8.70%
11-170-8565-50100	Employee Benefits	-	-	-	-	-	-
11-170-8565-50175	Annual Leave Sell Back	258,757	375,000	375,000	375,000	-	0.00%
11-170-8565-50220	Consultants/Studies	4,306	5,000	-	5,000	-	0.00%
11-170-8565-50220	Consult-School Perf Audit & Com	-	99,513	99,513	-	(99,513)	-100.00%
11-170-8565-50501	Salary Adjustment	-	77,400	300,000	300,000	222,600	287.60%
11-170-8565-50502	Salary Vacancy Factor	-	(200,000)	-	(200,000)	-	0.00%
11-170-8565-50515	General Contingency	-	100,000	100,000	100,000	-	0.00%
11-170-8565-50571	Hospital Insurance Pol & Fire	3,500	6,000	4,000	5,000	(1,000)	-16.67%
		266,583	462,913	878,513	585,000	122,087	28.37%
<b>TOTAL RESERVE ACCOUNTS</b>		<b>496,356</b>	<b>1,037,913</b>	<b>1,278,513</b>	<b>1,110,000</b>	<b>72,087</b>	<b>6.95%</b>
11-830-2111-50760	AIPC	-	18,000	18,000	18,000	-	0.00%
11-830-2111-50762	Social Venture Partners-RI (SVPF)	-	4,850	4,850	-	(4,850)	-100.00%
11-830-2111-50860	Visiting Nurse	10,000	10,000	10,000	10,000	-	0.00%
11-830-2111-50861	NPT City Community Mental Healt	10,500	10,500	10,500	10,500	-	0.00%
11-830-2111-50865	Newport Partnership for Families	2,000	2,000	2,000	2,000	-	0.00%
11-830-2111-50867	New Visions (EBCAP)	15,500	15,500	15,500	15,500	-	0.00%
11-830-2111-50869	Lucy's Hearth	-	1,500	1,500	1,500	-	0.00%
11-830-2111-50870	Seaman's Church	1,050	1,050	1,050	1,050	-	0.00%
11-830-2111-50872	The Samaritans	250	250	250	250	-	0.00%
11-830-2111-50873	Newport PEF	500	-	-	-	-	0.00%
11-830-2111-50877	First Night Newport	-	2,500	-	-	(2,500)	-100.00%
11-830-2111-50878	Women's Resource	3,250	3,250	3,250	3,250	-	0.00%
11-830-2111-50879	Newport In Bloom	1,500	1,500	1,500	1,500	-	0.00%
11-830-2111-50880	Fort Adams Trust	750	-	-	-	-	0.00%
11-830-2111-50882	Park Holm Sr Center	1,700	1,700	1,700	1,700	-	0.00%
11-830-2111-50883	American Red Cross	500	500	500	500	-	0.00%
11-830-2111-50884	Boys & Girls Club	7,750	7,750	7,750	7,750	-	0.00%
11-830-2111-50885	Boy Scouts Narragansett	250	250	250	250	-	0.00%
11-830-2111-50886	Newport Artillery	1,250	1,250	1,250	1,250	-	0.00%
11-830-2111-50887	Lions Club	750	750	750	750	-	0.00%
11-830-2111-50889	Little League	2,100	2,100	2,100	6,000	3,900	185.71%
11-830-2111-50890	Martin Luther King Ctr	7,500	7,500	7,500	7,500	-	0.00%



CITY OF NEWPORT, RHODE ISLAND  
FISCAL YEAR 2015 ADOPTED BUDGET  
GENERAL FUND EXPENDITURES

ACCT NUMBER	ACCOUNT NAME	2013 ACTUAL EXPEND	2014 ADOPTED BUDGET	2014 PROJECTED RESULTS	2015 ADOPTED BUDGET	Dollar Change	% Change FY2014 to FY2015
	Potter League	1,000	-	-	-	-	-
11-830-2111-50893	Fifth Ward Little League	1,000	1,000	1,000	-	(1,000)	-100.00%
11-830-2111-50895	Rogers Booster Club	500	-	-	-	-	0.00%
11-830-2111-50896	RI Arts Foundation	500	500	500	500	-	0.00%
11-830-2111-50898	Ballard Park	-	1,000	1,000	1,000	-	0.00%
11-830-2111-50XXX	Funds to be Allocated	-	-	-	4,450	4,450	7350.00%
	<b>Total Donations</b>	<b>70,100</b>	<b>95,200</b>	<b>92,700</b>	<b>95,200</b>	<b>-</b>	<b>0.00%</b>
11-010-8110-50004	Temp. Services	1,416	2,400	1,500	2,400	-	0.00%
11-010-8110-50051	Council Salaries	16,012	16,000	16,000	16,000	-	0.00%
11-010-8110-50104	Employee Benefits	51,869	67,920	67,920	61,343	(6,577)	-9.68%
11-010-8110-50210	Dues & Subscript	18,415	18,415	18,415	18,815	400	2.17%
11-010-8110-50278	Council Expense	19,889	25,070	25,070	25,070	-	0.00%
11-010-8110-50285	Navy Affairs Expense	360	910	910	910	-	0.00%
11-010-8110-50361	Office Supplies	1,480	2,000	2,000	2,000	-	0.00%
11-010-8110-50866	Bd Tenant Affairs	840	2,250	1,000	2,250	-	0.00%
	<b>City Council</b>	<b>110,281</b>	<b>134,985</b>	<b>132,815</b>	<b>128,788</b>	<b>(6,177)</b>	<b>-4.58%</b>
11-020-8200-50001	City Manager Salaries	265,765	268,143	268,143	276,593	8,450	3.15%
11-020-8200-50004	Temp & Seasonal	-	1,000	1,000	1,000	-	0.00%
11-020-8200-50100	Employee Benefits	74,565	85,811	85,811	89,945	4,134	4.82%
11-020-8200-50205	Copying and Binding	-	100	100	100	-	0.00%
11-020-8200-50205	Annual Report	875	27,500	27,500	2,500	(25,000)	-90.91%
11-020-8200-50210	Dues & Subscriptions	1,639	1,650	1,650	1,650	-	0.00%
11-020-8200-50212	Conferences & Training	7,638	4,500	4,500	4,500	-	0.00%
11-020-8200-50225	Contract Services	3,147	500	500	50,500	50,000	10000.00%
11-020-8200-50251	Telephone & Comm	-	500	500	500	-	0.00%
11-020-8200-50271	Gasoline & Vehicle Maint.	7,246	11,043	8,000	4,000	(7,043)	-63.78%
11-020-8200-50282	Official Expense	489	1,100	1,100	1,100	-	0.00%
11-020-8200-50361	Office Supplies	1,320	1,500	1,500	1,500	-	0.00%
	<b>City Manager</b>	<b>362,684</b>	<b>403,347</b>	<b>400,304</b>	<b>433,888</b>	<b>30,541</b>	<b>7.57%</b>
11-020-8210-50001	Human Resources Salaries	161,569	169,629	169,629	177,066	7,437	4.38%
11-020-8210-50004	Temp & Seasonal	11,789	12,780	12,780	12,780	-	0.00%
11-020-8210-50100	Employee Benefits	72,008	97,289	97,289	102,424	5,135	5.28%
11-020-8210-50205	Copying & Binding	120	200	200	200	-	0.00%
11-020-8210-50210	Dues & Subscriptions	280	500	500	500	-	0.00%
11-020-8210-50212	Conferences & Training	2,027	1,900	1,900	1,900	-	0.00%
11-020-8210-50215	Recruitment	21,440	20,000	25,000	25,000	5,000	25.00%
11-020-8210-50225	Contract Services	7,040	7,300	7,300	7,500	200	2.74%
11-020-8210-50311	Operating Supplies	4,544	5,000	5,000	5,000	-	0.00%
11-020-8210-50361	Office Supplies	2,058	3,000	3,000	3,000	-	0.00%
	<b>Human Resources</b>	<b>282,875</b>	<b>317,598</b>	<b>322,598</b>	<b>335,370</b>	<b>17,772</b>	<b>5.60%</b>
11-020-8220-50002	Overtime	57,310	43,000	43,000	43,000	-	0.00%
11-020-8220-50260	Rental - Equip & Facilities	-	300	300	300	-	0.00%
	<b>Special Events</b>	<b>57,310</b>	<b>43,300</b>	<b>43,300</b>	<b>43,300</b>	<b>-</b>	<b>0.00%</b>
	<b>TOTAL CITY MANAGER</b>	<b>702,869</b>	<b>784,245</b>	<b>766,202</b>	<b>812,558</b>	<b>48,313</b>	<b>6.32%</b>
11-030-8310-50001	City Solicitor Salaries	185,232	277,658	277,658	283,846	6,188	2.23%
11-030-8310-50004	Temp & Seasonal	79,501	-	-	-	-	0.00%
11-030-8310-50100	Employee Benefits	119,217	151,308	151,308	156,504	5,196	3.43%
11-030-8310-50210	Dues & Subscriptions	11,092	10,000	12,000	12,000	2,000	20.00%
11-030-8310-50212	Conferences & Training	958	750	750	750	-	0.00%
11-030-8310-50225	Contract Services	1,948	6,000	3,000	6,000	-	0.00%
11-030-8310-50247	Labor Relations	26,761	10,000	30,000	50,000	40,000	400.00%
11-030-8310-50268	Mileage Reimbursement	122	200	200	200	-	0.00%
11-030-8310-50361	Office Supplies	2,437	1,750	1,750	1,750	-	0.00%
	<b>City Solicitor</b>	<b>427,268</b>	<b>457,666</b>	<b>476,866</b>	<b>511,080</b>	<b>53,384</b>	<b>11.68%</b>
11-050-8120-50001	Canvassing Salaries	104,617	102,980	102,980	105,267	2,287	2.22%
11-050-8120-50002	Overtime	775	500	500	1,000	500	100.00%

CITY OF NEWPORT, RHODE ISLAND  
FISCAL YEAR 2015 ADOPTED BUDGET  
GENERAL FUND EXPENDITURES

ACCT NUMBER	ACCOUNT NAME	2013 ACTUAL EXPEND	2014 ADOPTED BUDGET	2014 PROJECTED RESULTS	2015 ADOPTED BUDGET	Dollar Change	% Change FY2014 to FY2015
11-050-8120-50004	Seasonal & Temp	9,170	2,800	2,800	10,000	7,200	257.14%
11-050-8120-50051	Monthly Salaries	2,430	2,650	2,650	2,650	-	0.00%
11-050-8120-50100	Employee Benefits	60,523	62,982	62,982	64,736	1,754	2.78%
11-050-8120-50205	Copying & Binding	-	-	-	1,000	1,000	100.00%
11-050-8120-50207	Legal Advertising	2,990	500	500	3,500	3,000	600.00%
11-050-8120-50210	Dues & Subscriptions	-	40	40	25	(15)	-37.50%
11-050-8120-50212	Conferences & Training	-	50	50	-	(50)	-100.00%
11-050-8120-50225	Contract Services	27,301	3,000	3,000	60,000	57,000	1900.00%
11-050-8120-50260	Equipment Rental	750	-	-	2,000	2,000	#DIV/0!
11-050-8120-50268	Mileage Reimbursement	1,128	750	750	1,500	750	100.00%
11-050-8120-50361	Office Supplies	1,042	750	750	2,000	1,250	166.67%
	<b>Canvassing</b>	<b>210,726</b>	<b>177,002</b>	<b>177,002</b>	<b>253,678</b>	<b>76,676</b>	<b>43.32%</b>
11-060-8325-50001	City Clerk/Probate Salaries	284,602	299,702	275,000	299,488	(214)	-0.07%
11-060-8325-50100	Employee Benefits	137,203	146,878	135,000	140,337	(6,541)	-4.45%
11-060-8325-50207	Legal Advertising	14,138	9,500	9,500	9,500	-	0.00%
11-060-8325-50210	Dues & Subscriptions	360	505	505	505	-	0.00%
11-060-8325-50212	Conferences & Training	59	450	450	648	198	44.00%
11-060-8325-50225	Contract Services	17,404	18,144	22,738	22,738	4,594	25.32%
11-060-8325-50311	Operating Supplies	311	400	400	400	-	0.00%
11-060-8325-50361	Office Supplies	6,758	7,958	7,958	7,958	-	0.00%
	<b>City Clerk/Probate</b>	<b>460,835</b>	<b>483,537</b>	<b>481,551</b>	<b>481,574</b>	<b>(1,963)</b>	<b>-0.41%</b>
11-100-8315-50001	Municipal Court Salaries	45,883	44,583	44,583	46,786	2,203	4.94%
11-100-8315-50002	Overtime	4,604	4,000	4,600	5,000	1,000	25.00%
11-100-8315-50100	Employee Benefits	29,718	29,495	29,800	30,546	1,051	3.58%
11-100-8315-50225	Contract Services	-	350	-	-	(350)	-100.00%
11-100-8315-50268	Mileage Reimbursement	36	65	-	-	(65)	-100.00%
11-100-8315-50361	Office Supplies	770	1,000	1,000	1,000	-	0.00%
	<b>Municipal Court</b>	<b>81,011</b>	<b>79,493</b>	<b>79,983</b>	<b>83,332</b>	<b>3,839</b>	<b>4.83%</b>
11-100-8320-50001	Finance Admin Salaries	335,304	344,593	344,593	352,559	7,966	2.31%
11-100-8320-50100	Employee Benefits	116,260	145,871	145,871	154,881	9,010	6.18%
11-100-8320-50205	Copying & Binding	5,745	6,000	6,000	6,000	-	0.00%
11-100-8320-50207	Legal Advertising	24,791	15,000	15,000	10,000	(5,000)	-33.33%
11-100-8320-50210	Dues & Subscriptions	4,301	3,500	4,400	3,500	-	0.00%
11-100-8320-50212	Conferences & Training	15,835	8,000	8,000	8,000	-	0.00%
11-100-8320-50225	Banking & Financial Services	17,836	-	-	-	-	0.00%
11-100-8320-50361	Office Supplies	3,047	3,000	3,500	3,500	500	16.67%
	<b>Finance Admin</b>	<b>523,119</b>	<b>525,984</b>	<b>527,364</b>	<b>538,440</b>	<b>12,476</b>	<b>2.37%</b>
11-100-8328-50001	MIS Salaries	294,539	190,392	166,000	138,178	(52,214)	-27.42%
11-100-8328-50100	Employee Benefits	114,276	120,635	60,000	49,026	(71,609)	-59.36%
11-100-8328-50212	Technical Training	300	5,300	1,000	3,000	(2,300)	-43.40%
11-100-8328-50225	Contract Services	-	100,000	235,919	609,940	509,940	509.94%
11-100-8328-50226	Annual Software Maint Fees	333,948	381,004	381,004	234,214	(146,790)	-38.53%
11-100-8328-50227	Annual Hardware Maint Fees	49,581	80,538	80,538	30,238	(50,300)	-62.45%
11-100-8328-50228	Software License Fees	6,588	48,875	48,875	55,000	6,125	12.53%
11-100-8328-50238	Postage	63,877	61,680	66,000	54,580	(7,080)	-11.49%
11-100-8328-50251	Telephone & Comm	283,910	300,000	325,000	338,841	38,841	12.95%
11-100-8328-50268	Mileage Reimb	317	450	450	100	(350)	-77.78%
11-100-8328-50311	Operating Supplies	21,048	22,540	22,540	31,480	8,940	39.66%
11-100-8328-50361	Office Supplies	-	-	-	6,120	6,120	100.00%
11-100-8328-50420	MIS Equipment	28,831	60,000	60,000	32,400	(27,600)	-46.00%
11-100-8328-50556	Lease Purchases	7,278	6,980	6,980	5,885	(1,095)	-15.69%
	<b>MIS</b>	<b>1,204,493</b>	<b>1,378,394</b>	<b>1,454,306</b>	<b>1,589,012</b>	<b>210,618</b>	<b>15.28%</b>
11-100-8371-50001	Assessment Salaries	105,916	154,212	154,212	165,969	11,757	7.62%
11-100-8371-50002	Overtime	10,084	5,000	3,000	5,000	-	0.00%
11-100-8371-50004	BAR Clerk/Temp & Seasonal	12,038	10,000	12,000	12,000	2,000	20.00%
11-100-8371-50100	Employee Benefits	75,161	93,301	80,000	117,308	24,007	25.73%

CITY OF NEWPORT, RHODE ISLAND  
FISCAL YEAR 2015 ADOPTED BUDGET  
GENERAL FUND EXPENDITURES

<u>ACCT NUMBER</u>	<u>ACCOUNT NAME</u>	2013 ACTUAL EXPEND	2014 ADOPTED BUDGET	2014 PROJECTED RESULTS	2015 ADOPTED BUDGET	Dollar Change	% Change FY2014 to FY2015
11-100-8371-50205	Copying & Binding	351	600	600	600	-	0.00%
11-100-8371-50207	Legal Advertising	-	400	-	-	(400)	-100.00%
11-100-8371-50210	Dues & Subscriptions	712	2,000	1,200	2,000	-	0.00%
11-100-8371-50212	Conferences & Training	245	1,000	1,000	1,200	200	20.00%
11-100-8371-50220	Consultant Fees	2,800	-	-	-	-	0.00%
11-100-8371-50225	Contract Services	183,767	79,781	50,000	10,000	(69,781)	-87.47%
11-100-8371-50311	Hard Copy of Tax Rolls	2,023	3,500	3,500	3,500	-	0.00%
11-100-8371-50311	Operating Supplies	193	800	800	800	-	0.00%
11-100-8371-50361	Office Supplies	8,116	8,500	8,500	8,500	-	0.00%
	<b>Assessment/Land Evidence</b>	<b>401,406</b>	<b>359,094</b>	<b>314,812</b>	<b>326,877</b>	<b>(32,217)</b>	<b>-8.97%</b>
11-100-8372-50001	Tax Collector Salaries	190,365	199,000	175,000	189,612	(9,388)	-4.72%
11-100-8372-50002	Overtime	4,305	2,000	4,500	4,500	2,500	125.00%
11-100-8372-50004	Temp and Seasonal	17,025	2,000	12,000	9,000	7,000	350.00%
11-100-8372-50100	Employee Benefits	99,466	113,406	100,000	113,392	(14)	-0.01%
11-100-8372-50205	Copying & Binding	24,374	20,000	24,400	24,400	4,400	22.00%
11-100-8372-50207	Legal Advertising	-	600	-	-	(600)	-100.00%
11-100-8372-50210	Dues & Subscriptions	-	100	-	-	(100)	-100.00%
11-100-8372-50212	Conferences & Training	-	-	1,000	1,000	1,000	100.00%
11-100-8372-50268	Mileage Reimb	182	250	200	250	-	0.00%
11-100-8372-50361	Office Supplies	2,370	2,500	2,500	2,500	-	0.00%
	<b>Tax Collector</b>	<b>338,087</b>	<b>339,856</b>	<b>319,600</b>	<b>344,654</b>	<b>4,788</b>	<b>1.41%</b>
11-100-8373-50001	Accounting Salaries	260,219	261,540	261,540	265,575	4,035	1.54%
11-100-8373-50002	Overtime	8,849	5,000	9,000	9,000	4,000	80.00%
11-100-8373-50100	Employee Benefits	112,403	124,060	124,060	129,655	5,595	4.51%
11-100-8373-50205	Copying & Binding	2,789	2,000	2,000	2,200	200	10.00%
11-100-8373-50210	Dues & Subscriptions	704	1,500	1,500	1,500	-	0.00%
11-100-8373-50212	Conferences & Training	5,383	7,500	7,500	7,500	-	0.00%
11-100-8373-50361	Check Stock & Envelopes	1,990	4,000	2,500	2,500	(1,500)	-37.50%
11-100-8373-50730	Electronic Payment Rebate	-	(15,000)	-	(15,000)	-	0.00%
	<b>Accounting</b>	<b>392,337</b>	<b>390,600</b>	<b>408,100</b>	<b>402,930</b>	<b>12,330</b>	<b>3.16%</b>
<b>TOTAL FINANCE DEPT</b>		<b>2,940,453</b>	<b>3,073,401</b>	<b>3,104,165</b>	<b>3,285,245</b>	<b>211,844</b>	<b>6.89%</b>
11-200-1100-50001	Police Admin Salaries	1,343,613	1,296,372	1,296,372	1,521,180	224,788	17.34%
11-200-1100-50002	Overtime	85,777	56,698	114,360	56,698	-	0.00%
11-200-1100-50003	Holiday Pay	49,027	54,178	54,178	54,178	-	0.00%
11-200-1100-50004	Temp & Seasonal	15,584	44,200	44,200	50,200	6,000	13.57%
11-200-1100-50007	Fitness Incentive Pay	-	2,500	-	2,500	-	0.00%
11-200-1100-50100	Employee Benefits	444,579	538,856	538,856	607,740	68,884	12.78%
11-200-1100-50205	Copying & Binding	2,118	2,650	2,650	2,650	-	0.00%
11-200-1100-50210	Dues & Subscriptions	1,695	1,724	1,724	1,724	-	0.00%
11-200-1100-50212	Conferences & Training	30,120	10,000	18,000	18,000	8,000	80.00%
11-200-1100-50214	Tuition Reimbursement	-	18,500	23,400	25,000	6,500	35.14%
11-200-1100-50225	Contract Services	40,046	39,516	39,516	40,700	1,184	3.00%
11-200-1100-50235	Laundry Services	3,109	3,560	3,560	3,560	-	0.00%
11-200-1100-50239	Liability Insurance	151,123	165,000	120,117	132,130	(32,870)	-19.92%
11-200-1100-50251	Telephone & Comm	9,502	15,000	18,000	28,400	13,400	89.33%
11-200-1100-50256	Refuse Disposal	2,361	2,300	2,300	2,500	200	8.70%
11-200-1100-50271	Gasoline & Vehicle Maint	75,154	15,481	15,481	15,925	444	2.87%
11-200-1100-50274	Repairs and Maint of Buildings	15,746	30,000	30,000	30,000	-	0.00%
11-200-1100-50275	Repair & Maint of Equip	18,763	26,471	26,471	26,471	-	0.00%
11-200-1100-50305	Water Charges	5,020	6,000	6,000	6,000	-	0.00%
11-200-1100-50306	Electricity	41,639	44,980	44,980	44,980	-	0.00%
11-200-1100-50307	Natural Gas	11,313	15,450	15,450	15,450	-	0.00%
11-200-1100-50311	Operating Supplies	46,819	39,473	46,900	45,000	5,527	14.00%
11-200-1100-50320	Uniforms & Protective Gear	13,542	10,200	13,500	12,800	2,600	25.49%
11-200-1100-50361	Office Supplies	15,189	15,462	15,462	15,462	-	0.00%
	<b>Police Admin</b>	<b>2,421,839</b>	<b>2,454,571</b>	<b>2,491,477</b>	<b>2,759,228</b>	<b>304,657</b>	<b>12.41%</b>
11-200-1111-50001	Uniform Station Salaries	3,544,802	3,713,702	3,713,702	3,748,407	34,705	0.93%

CITY OF NEWPORT, RHODE ISLAND  
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ACCT NUMBER	ACCOUNT NAME	2013 ACTUAL EXPEND	2014 ADOPTED BUDGET	2014 PROJECTED RESULTS	2015 ADOPTED BUDGET	Dollar Change	% Change FY2014 to FY2015
11-200-1111-50001	Overfill	-	-	-	207,048	207,048	100.00%
11-200-1111-50002	Overtime	545,511	409,402	494,402	409,402	-	0.00%
11-200-1111-50015	Directed Enforcement	-	20,000	20,000	30,000	10,000	50.00%
11-200-1111-50003	Holiday Pay	157,756	167,111	167,111	167,111	-	0.00%
11-200-1111-50100	Employee Benefits	889,300	872,494	872,494	900,100	27,606	3.16%
11-200-1111-50104	Retiree Benefits	1,085,493	1,158,876	1,176,426	1,135,251	(23,625)	-2.04%
11-200-1111-50210	Dues & Subscriptions	-	104	-	-	(104)	-100.00%
11-200-1111-50225	Contract Services	9,582	16,851	6,747	7,851	(9,000)	-53.41%
11-200-1111-50246	Potter League Contract	88,864	90,360	90,464	93,177	2,817	3.12%
11-200-1111-50271	Gasoline & Vehicle Maint.	260,653	402,535	402,535	417,338	14,803	3.68%
11-200-1111-50304	Heating Fuel	1,213	1,347	1,347	1,347	-	0.00%
11-200-1111-50306	Electricity	1,004	2,360	2,360	2,360	-	0.00%
11-200-1111-50311	Operating Supplies	13,587	14,005	18,005	19,005	5,000	35.70%
11-200-1111-50320	Uniforms & Protective Gear	80,582	91,762	98,762	98,762	7,000	7.63%
11-200-1111-50851	Transfer to Equip Replacement	300,000	300,000	300,000	300,000	-	0.00%
	<b>Uniform Patrol</b>	<b>6,978,327</b>	<b>7,260,909</b>	<b>7,364,355</b>	<b>7,537,159</b>	<b>276,250</b>	<b>3.80%</b>
11-200-1130-50001	Police General Assign	1,138,811	1,309,480	1,309,480	1,286,588	(22,892)	-1.75%
11-200-1130-50002	Overtime	83,120	89,693	89,693	89,693	-	0.00%
11-200-1130-50003	Holiday Pay	49,606	51,799	51,799	51,799	-	0.00%
11-200-1130-50100	Employee Benefits	241,676	324,905	324,905	306,988	(17,937)	-5.52%
11-200-1130-50210	Dues & Subscriptions	-	104	-	-	(104)	-100.00%
11-200-1130-50271	Gasoline & Vehicle Maint.	148,347	154,643	154,643	159,071	4,428	2.86%
11-200-1130-50311	Operating Supplies	9,922	10,000	10,000	10,000	-	0.00%
11-200-1130-50320	Uniforms & Protective Gear	20,588	12,712	22,950	24,950	12,238	96.27%
	<b>Criminal Invest Services</b>	<b>1,692,070</b>	<b>1,953,336</b>	<b>1,963,470</b>	<b>1,929,089</b>	<b>(24,267)</b>	<b>-1.24%</b>
	<b>SUBTOTAL POLICE - OPERATING</b>	<b>11,092,236</b>	<b>11,668,816</b>	<b>11,819,302</b>	<b>12,225,456</b>	<b>556,640</b>	<b>4.77%</b>
11-200-1111-50010	Special Detail Pay	1,131,460	900,000	1,131,460	1,200,000	300,000	33.33%
11-200-1111-50150	Contribution to Pension	3,461,972	4,070,862	4,012,174	4,012,174	(58,688)	-1.44%
	<b>TOTAL POLICE</b>	<b>15,685,668</b>	<b>16,639,678</b>	<b>16,962,936</b>	<b>17,437,630</b>	<b>797,952</b>	<b>4.80%</b>
11-300-1300-50001	Fire Admin Salaries	187,432	314,024	190,000	326,151	12,127	3.86%
11-300-1300-50003	Holiday Pay	3,376	3,757	3,757	3,870	113	3.01%
11-300-1300-50004	Temp & Seasonal	-	163,838	-	113,900	(49,938)	-30.48%
11-300-1300-50100	Employee Benefits	35,285	130,264	35,265	103,695	(26,569)	-20.40%
11-300-1300-50205	Copying & Binding	-	500	-	500	-	0.00%
11-300-1300-50210	Dues & Subscriptions	1,042	500	450	500	-	0.00%
11-300-1300-50238	Postage	18	500	200	500	-	0.00%
11-300-1300-50239	Liability Insurance	2,740	3,066	2,232	3,058	(8)	-0.26%
11-300-1300-50251	Phone & Comm	8,241	10,000	10,000	11,000	1,000	10.00%
11-300-1300-50260	Equipment Rental	657,123	341,998	434,522	584,473	242,475	70.90%
11-300-1300-50271	Gasoline & Vehicle Maint.	142,129	187,037	187,037	192,393	5,356	2.86%
11-300-1300-50274	Repair & Maint Buildings	14,272	20,000	12,000	20,000	-	0.00%
11-300-1300-50275	Repair & Maint Equip	19,519	31,000	18,000	31,000	-	0.00%
11-300-1300-50304	Heating Oil	11,778	10,000	12,000	12,000	2,000	20.00%
11-300-1300-50305	Water	9,356	9,000	11,000	11,000	2,000	22.22%
11-300-1300-50306	Electricity	26,565	25,876	27,319	27,000	1,124	4.34%
11-300-1300-50307	Natural Gas	10,244	8,000	10,500	10,500	2,500	31.25%
11-300-1300-50311	Operating Supplies	3,515	5,202	2,000	5,000	(202)	-3.88%
11-300-1300-50320	Uniforms & Protective Gear	1,250	2,500	1,250	2,500	-	0.00%
11-300-1300-50361	Office Supplies	10,722	15,912	16,000	16,000	88	0.55%
11-300-1300-50851	Transfer to Equip Replacement	200,000	219,907	219,907	219,907	-	0.00%
	<b>Fire Admin</b>	<b>1,344,587</b>	<b>1,502,881</b>	<b>1,193,439</b>	<b>1,694,947</b>	<b>192,066</b>	<b>12.78%</b>
11-300-1301-50001	Salaries	398,612	406,918	402,000	425,151	18,233	4.48%
11-300-1301-50002	Overtime	40,775	41,650	46,000	43,000	1,350	3.24%
11-300-1301-50003	Holiday Pay	18,264	19,443	19,000	20,026	583	3.00%
11-300-1301-50100	Employee Benefits	75,943	88,382	88,382	85,699	(2,683)	-3.04%
11-300-1301-50205	Copying & Binding	-	400	-	400	-	0.00%
11-300-1301-50210	Dues & Subscriptions	1,440	1,400	80	1,400	-	0.00%

CITY OF NEWPORT, RHODE ISLAND  
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ACCT NUMBER	ACCOUNT NAME	2013	2014	2014	2015	Dollar Change	% Change FY2014 to FY2015
		ACTUAL EXPEND	ADOPTED BUDGET	PROJECTED RESULTS	ADOPTED BUDGET		
11-300-1301-50212	Conferences & Training	5,491	7,500	6,000	6,000	(1,500)	-20.00%
11-300-1301-50275	Repair & Maint Equip	1,375	10,000	10,000	10,000	-	0.00%
11-300-1301-50311	Operating Supplies	6,144	6,500	5,000	6,500	-	0.00%
11-300-1301-50320	Uniforms & Protective Gear	3,197	6,250	3,125	6,250	-	0.00%
11-300-1301-50350	Equipment Parts	1,963	2,000	1,500	2,000	-	0.00%
	<b>Fire Prevention</b>	<b>553,204</b>	<b>590,443</b>	<b>581,087</b>	<b>606,428</b>	<b>15,983</b>	<b>2.71%</b>
11-300-1320-50001	Salaries	5,138,709	5,365,020	5,280,943	5,557,730	172,710	3.21%
11-300-1320-50002	Overtime	978,676	700,000	792,937	677,000	(23,000)	-3.29%
11-300-1320-50003	Holiday Pay	232,384	272,311	241,000	280,480	8,169	3.00%
11-300-1320-50014	EMT Certificate Pay	107,730	115,000	114,365	118,000	3,000	2.61%
11-300-1320-50100	Employee Benefits	1,311,310	1,482,248	1,482,248	1,409,181	(73,067)	-4.93%
11-300-1320-50104	Retiree Benefits	1,203,053	1,246,166	1,220,798	1,178,070	(68,096)	-5.46%
11-300-1320-50212	Conferences & Training	8,372	8,000	16,000	31,000	23,000	287.50%
11-300-1320-50214	Tuition Reimb	20,442	20,000	27,000	30,000	10,000	50.00%
11-300-1320-50225	Contract Services		35,000	-	35,000	-	0.00%
11-300-1320-50239	Liability Insurance	173,824	194,555	141,633	155,800	(38,755)	-19.92%
11-300-1320-50275	Repairs & Maint Equip	12,999	18,000	10,000	18,000	-	0.00%
11-300-1320-50311	Operating Supplies	13,991	20,000	20,000	20,000	-	0.00%
11-300-1320-50313	Medical Supplies	18,855	22,500	21,000	22,500	-	0.00%
11-300-1320-50320	Uniform Allowance	52,500	108,200	50,000	113,750	7,550	7.11%
11-300-1320-50321	Protective Gear	49,295	54,500	54,000	54,500	-	0.00%
11-300-1320-50350	Equipment Parts	47,063	60,000	45,000	60,000	-	0.00%
	<b>Firefighting &amp; EMS</b>	<b>9,369,202</b>	<b>9,739,499</b>	<b>9,496,924</b>	<b>9,761,011</b>	<b>21,512</b>	<b>0.22%</b>
	<b>SUBTOTAL FIRE - OPERATING</b>	<b>11,266,994</b>	<b>11,832,824</b>	<b>11,271,451</b>	<b>12,062,384</b>	<b>229,560</b>	<b>1.94%</b>
11-300-1320-50010	Special Detail Pay	369,126	350,000	350,000	350,000	-	0.00%
11-300-1320-50150	Contribution to Pension	4,822,711	6,108,783	6,048,094	6,048,094	(58,689)	-0.96%
	<b>TOTAL FIRE</b>	<b>16,458,831</b>	<b>18,289,607</b>	<b>17,669,545</b>	<b>18,460,478</b>	<b>170,871</b>	<b>0.93%</b>
11-400-1400-50001	Public Works Salaries	239,195	357,445	357,445	366,906	9,461	2.65%
11-400-1400-50002	Overtime	300	-	-	-	-	0.00%
11-400-1400-50100	Employee Benefits	113,264	162,223	162,223	170,639	8,416	5.19%
11-400-1400-50210	Dues & Subscriptions	611	1,000	1,000	1,250	250	25.00%
11-400-1400-50212	Conf. & Training	3,999	1,500	1,500	2,000	500	33.33%
11-400-1400-50225	Contract Services	238	950	950	1,000	50	5.26%
11-400-1400-50251	Phone & Comm	6,637	6,800	6,800	7,000	200	2.94%
11-400-1400-50271	Gasoline & Vehicle Maint.	-	2,387	-	-	(2,387)	-100.00%
11-400-1400-50361	Office Supplies	3,450	5,300	5,300	4,500	(800)	-15.08%
11-400-1400-50851	Transfer to Equip Replacement	350,000	350,000	350,000	350,000	-	0.00%
	<b>PS Administration</b>	<b>717,694</b>	<b>887,605</b>	<b>885,218</b>	<b>903,295</b>	<b>15,690</b>	<b>1.77%</b>
11-400-1450-50001	Engineering Salaries	171,912	171,015	171,015	175,978	4,963	2.90%
11-400-1450-50002	Overtime	276	1,500	1,500	1,500	-	0.00%
11-400-1450-50100	Employee Benefits	70,984	53,895	53,895	92,745	38,850	72.08%
11-400-1450-50212	Conferences & Training	1,469	1,500	1,500	1,500	-	0.00%
11-400-1450-50225	Road /Trench Repair	550,729	840,000	840,000	840,000	-	0.00%
11-400-1450-50268	Mileage Reimbursement	1,273	2,000	2,000	2,000	-	0.00%
11-400-1450-50271	Gasoline & Vehicle Maint.	7,926	9,973	9,973	10,258	285	2.86%
11-400-1450-50311	Operating Supplies	303	1,500	1,500	1,500	-	0.00%
11-400-1450-50361	Office Supplies	2,579	4,000	4,000	4,000	-	0.00%
11-400-1450-50361	Copier Lease		3,991	3,991	4,000	9	0.23%
	<b>Engineering Services</b>	<b>807,451</b>	<b>1,089,374</b>	<b>1,089,374</b>	<b>1,133,481</b>	<b>44,107</b>	<b>4.05%</b>
11-400-1470-50001	Street/Sidewalk Salaries	343,009	367,889	367,889	379,967	12,078	3.28%
11-400-1470-50002	Overtime	1,260	2,500	2,500	2,500	-	0.00%
11-400-1470-50004	Temp/Seasonal Wages	18,763	24,000	24,000	24,000	-	0.00%
11-400-1470-50100	Employee Benefits	185,189	203,557	203,557	211,658	8,099	3.98%
11-400-1470-50210	Dues & Subscriptions	284	500	500	500	-	0.00%
11-400-1470-50212	Conferences & Training	600	1,500	1,500	1,500	-	0.00%
11-400-1470-50225	Contract Services	238	300	300	300	-	0.00%

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<u>ACCT NUMBER</u>	<u>ACCOUNT NAME</u>	2013 ACTUAL EXPEND	2014 ADOPTED BUDGET	2014 PROJECTED RESULTS	2015 ADOPTED BUDGET	Dollar Change	% Change FY2014 to FY2015
11-400-1470-50271	Gasoline & Vehicle Maint.	183,807	215,232	215,232	206,181	(9,051)	-4.21%
11-400-1470-50311	Operating Supplies	3,824	5,000	5,000	5,000	-	0.00%
11-400-1470-50313	Medical Supplies	98	500	500	500	-	0.00%
11-400-1470-50320	Uniforms & Protective Gear	1,030	1,000	1,000	1,000	-	0.00%
11-400-1470-50340	Road Supplies	33,285	35,000	35,000	35,000	-	0.00%
11-400-1470-50341	Sidewalk Supplies	29,043	30,000	30,000	30,000	-	0.00%
11-400-1470-50345	Building Materials		1,000	1,000	1,000	-	0.00%
11-400-1470-50361	Office Supplies	1,433	2,500	2,500	2,500	-	0.00%
	<b>Street/Sidewalk Mainten.</b>	<b>801,863</b>	<b>890,478</b>	<b>890,478</b>	<b>901,604</b>	<b>11,126</b>	<b>1.25%</b>
11-400-1480-50001	Traffic Salaries	92,824	89,152	89,152	93,564	4,412	4.95%
11-400-1480-50002	Overtime	1,924	2,000	2,000	2,000	-	0.00%
11-400-1480-50100	Employee Benefits	57,443	60,637	60,637	62,418	1,781	2.94%
11-400-1480-50271	Gasoline & Vehicle Maint.	11,948	25,871	25,871	14,000	(11,871)	-45.89%
11-400-1480-50275	Repair & Maint. Equipment	4,388	10,000	10,000	10,000	-	0.00%
11-400-1480-50311	Operating Supplies	48,571	48,000	48,000	48,000	-	0.00%
11-400-1480-50320	Uniform & Protective Gear	100	250	250	250	-	0.00%
11-400-1480-50345	Building Materials	3,700	10,000	10,000	10,000	-	0.00%
	<b>Traffic Control</b>	<b>220,898</b>	<b>245,910</b>	<b>245,910</b>	<b>240,232</b>	<b>(5,678)</b>	<b>-2.31%</b>
11-400-1490-50002	Overtime	57,393	50,000	50,000	60,000	10,000	20.00%
11-400-1490-50100	Employee Benefits	5,245	-	-	-	-	0.00%
11-400-1490-50260	Rental - Equip. & Facilities		1,000	1,000	1,000	-	0.00%
11-400-1490-50305	Water Charges	78	1,000	1,000	1,000	-	0.00%
11-400-1490-50306	Electricity	122	125	125	125	-	0.00%
11-400-1490-50311	Operating Supplies	45,058	5,000	5,000	5,000	-	0.00%
11-400-1490-50340	Road Supplies	119,257	125,000	125,000	150,000	25,000	20.00%
11-400-1490-50350	Equipment Parts	1,500	1,500	1,500	1,500	-	0.00%
	<b>Snow Removal</b>	<b>228,653</b>	<b>183,625</b>	<b>183,625</b>	<b>218,625</b>	<b>35,000</b>	<b>19.08%</b>
11-400-1505-50001	Building and Grounds Salaries	796,982	822,384	822,384	833,075	10,691	1.30%
11-400-1505-50002	Overtime	13,651	23,000	23,000	23,000	-	0.00%
11-400-1505-50003	Holiday Pay	3,607	1,500	1,500	3,500	2,000	133.33%
11-400-1505-50004	Temp/Seasonal Wages	73,778	70,000	70,000	70,000	-	0.00%
11-400-1505-50100	Employee Benefits	397,797	448,616	448,616	470,840	22,224	4.95%
11-400-1505-50210	Dues & Subscriptions	405	1,200	1,200	1,200	-	0.00%
11-400-1505-50212	Conf. & Training	1,743	2,250	2,250	2,250	-	0.00%
11-400-1505-50225	Contract Services	46,371	57,900	57,900	58,000	100	0.17%
11-400-1505-50239	Liability Insurance	229,884	215,579	203,498	225,000	9,421	4.37%
11-400-1505-50271	Gasoline & Vehicle Maint	152,045	213,568	213,568	221,000	7,432	3.48%
11-400-1505-50275	Repair & Maint., Fac/Equip	27,927	31,300	31,300	31,300	-	0.00%
11-400-1505-50304	Heating Oil	20,091	20,000	20,000	20,000	-	0.00%
11-400-1505-50305	Water Charge	10,227	15,000	15,000	15,000	-	0.00%
11-400-1505-50306	Electricity	42,094	50,000	50,000	50,000	-	0.00%
11-400-1505-50307	Natural Gas	1,296	1,200	1,200	1,500	300	25.00%
11-400-1505-50311	Operating Supplies	21,282	28,000	28,000	28,000	-	0.00%
11-400-1505-50320	Uniforms and Protective Gear	2,773	2,800	2,800	2,800	-	0.00%
11-400-1505-50330	Landscape Supplies	1,046	5,500	5,500	5,000	(500)	-9.09%
11-400-1505-50335	Chemicals	1,399	1,400	1,400	1,400	-	0.00%
11-400-1505-50345	Building Materials	27,104	30,000	30,000	30,000	-	0.00%
11-400-1505-50347	Grounds Maintenance Supplies	309	1,800	1,800	1,800	-	0.00%
11-400-1505-50350	Equipment Parts	7,480	7,800	7,800	7,800	-	0.00%
11-400-1505-50361	Office Supplies	852	2,000	2,000	2,000	-	0.00%
11-400-1505-50370	Mult Mitt Supplies	16,318	11,250	11,250	11,250	-	0.00%
	<b>Buildings and Grounds</b>	<b>1,896,461</b>	<b>2,064,047</b>	<b>2,051,986</b>	<b>2,115,715</b>	<b>51,668</b>	<b>2.50%</b>
11-400-1530-50275	Repair & Maint., Equipment	41,883	45,000	45,000	50,000	5,000	11.11%
11-400-1530-50306	Electricity	568,404	530,000	530,000	550,000	20,000	3.77%
11-400-1530-50307	Natural Gas	19,354	20,000	20,000	20,000	-	0.00%
	<b>Street Lighting</b>	<b>629,441</b>	<b>595,000</b>	<b>595,000</b>	<b>620,000</b>	<b>25,000</b>	<b>4.20%</b>
11-400-1540-50001	Street Cleaning Salaries	96,844	95,044	95,044	97,207	2,163	2.28%

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ACCT NUMBER	ACCOUNT NAME	2013 ACTUAL EXPEND	2014 ADOPTED BUDGET	2014 PROJECTED RESULTS	2015 ADOPTED BUDGET	Dollar Change	% Change FY2014 to FY2015
11-400-1540-50002	Overtime	1,334	2,000	2,000	2,000	-	0.00%
11-400-1540-50003	Holiday Pay	2,068	2,000	2,000	2,000	-	0.00%
11-400-1540-50100	Employee Benefits	58,045	61,962	61,962	63,311	1,349	2.18%
11-400-1540-50225	Sweep Disposal	4,382	15,000	15,000	15,000	-	0.00%
11-400-1540-50271	Gasoline & Vehicle Maint.	23,243	23,877	23,877	26,000	2,123	8.89%
11-400-1540-50311	Operating Supplies	2,048	2,500	2,500	2,500	-	0.00%
11-400-1540-50320	Uniforms & Protective Gear	452	500	500	500	-	0.00%
	Allocate 1/2 costs to WPC				(104,209)	(104,209)	
	<b>Street Cleaning</b>	<b>188,416</b>	<b>202,883</b>	<b>202,883</b>	<b>104,309</b>	<b>(98,574)</b>	<b>-48.59%</b>
11-400-1550-50001	Solid Waste Salaries	58,194	58,086	58,086	61,022	2,936	5.05%
11-400-1550-50002	Overtime	1,376	800	800	800	-	0.00%
11-400-1550-50004	Temp/Seasonal Wages	12,502	31,600	31,600	35,671	4,071	12.88%
11-400-1550-50100	Employee Benefits	34,828	33,327	33,327	34,964	1,637	4.91%
11-400-1550-50205	Copying & Binding	1,988	1,000	1,000	1,000	-	0.00%
11-400-1550-50210	Dues & Subscriptions		300	300	300	-	0.00%
11-400-1550-50212	Conferences & Training	360	500	500	500	-	0.00%
11-400-1550-50248	Downtown Litter Cleanup	35,337	-	-	-	-	0.00%
11-400-1550-50250	City Street/Park Barrels	195,295	205,000	205,000	205,000	-	0.00%
11-400-1550-50253	Yard Waste Composting	173,829	185,000	185,000	215,000	30,000	16.22%
11-400-1550-50256	Refuse Collection	776,296	795,000	795,000	775,000	(20,000)	-2.52%
11-400-1550-50257	Refuse Disposal	221,861	265,000	265,000	275,000	10,000	3.77%
11-400-1550-50258	Recycling - Collection	552,533	570,000	570,000	550,000	(20,000)	-3.51%
11-400-1550-50259	Bulky Waste Disposal	41,119	45,000	45,000	45,000	-	0.00%
11-400-1550-50271	Gasoline & Vehicle Maint.	8,295	11,762	11,762	12,099	337	2.87%
11-400-1550-50311	Operating Supplies	10,363	10,000	10,000	10,000	-	0.00%
11-400-1550-50320	Uniforms & Protective Gear	-	200	200	200	-	0.00%
11-400-1550-50361	Office Supplies	309	200	200	200	-	0.00%
11-400-1550-50374	Graffiti Mitigation	2,328	3,000	3,000	3,000	-	0.00%
	<b>Solid Waste Collect/Disp</b>	<b>2,126,813</b>	<b>2,215,575</b>	<b>2,215,575</b>	<b>2,224,556</b>	<b>8,981</b>	<b>0.41%</b>
11-400-3102-50001	Recreation Salaries	175,357	179,879	179,879	187,181	7,302	4.06%
11-400-3102-50002	Overtime	1,063	2,600	2,600	2,600	-	0.00%
11-400-3102-50004	Temp/Seasonal Wages	70,897	110,000	110,000	110,000	-	0.00%
11-400-3102-50100	Employee Benefits	102,009	100,898	100,898	108,792	7,894	7.82%
11-400-3102-50120	Bank Fees	-	3,000	3,000	3,100	100	3.33%
11-400-3102-50210	Dues & Subscriptions	4,038	920	920	1,000	80	8.70%
11-700-3102-50212	Conf. & Training	250	-	-	1,500	1,500	1500.00%
11-400-3102-50225	Contract Services	1,195	3,000	3,000	2,600	(400)	-13.33%
11-400-3102-50239	Liability Insurance	2,968	3,225	2,348	2,620	(605)	-18.76%
11-400-3102-50260	Rental - Equip. & Facilities	261	2,750	2,750	2,500	(250)	-9.09%
11-400-3102-50271	Gasoline & Vehicle Maint.	7,747	12,314	12,314	12,666	352	2.86%
11-400-3102-50275	Repair & Maint.	-	200	200	-	(200)	-100.00%
11-400-3102-50305	Water Charge	10,332	7,000	7,000	10,000	3,000	42.86%
11-400-3102-50306	Electricity	12,761	13,000	13,000	13,250	250	1.92%
11-400-3102-50307	Natural Gas	9,856	11,000	11,000	11,000	-	0.00%
11-400-3102-50309	Household Supplies	2,818	3,350	3,350	3,350	-	0.00%
11-400-3102-50311	Operating Supplies	2,129	4,750	4,750	4,550	(200)	-4.21%
11-400-3102-50334	Recreation Programs	32,023	37,400	37,400	38,000	600	1.60%
11-400-3102-50350	Equipment Parts	1,486	1,500	1,500	2,000	500	33.33%
11-400-3102-50361	Office Supplies	4,435	6,625	6,625	6,000	(625)	-9.43%
	<b>Recreation</b>	<b>441,625</b>	<b>503,411</b>	<b>502,534</b>	<b>522,709</b>	<b>19,298</b>	<b>3.83%</b>
11-400-5300-50001	Beach Salaries	120,415	111,157	111,157	115,576	4,419	3.98%
11-400-5300-50002	Overtime	14,553	19,853	19,853	20,000	147	0.74%
11-400-5300-50003	Holiday Pay		515	515	530	15	2.91%
11-400-5300-50004	Temp/Seasonal Wages	296,117	288,750	288,750	275,000	(13,750)	-4.76%
11-400-5300-50004	Temp/Seasonal Wages-Maintenance		20,600	20,600	20,000	(600)	-2.91%
11-400-5300-50010	Special Detail Pay	10,500	10,399	10,399	10,500	101	0.97%
11-400-5300-50100	Employee Benefits	68,093	65,000	65,000	88,587	23,587	36.29%
11-400-5300-50105	Worker's Compensation		4,690	4,690	4,830	140	2.99%

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ACCT NUMBER	ACCOUNT NAME	2013 ACTUAL EXPEND	2014 ADOPTED BUDGET	2014 PROJECTED RESULTS	2015 ADOPTED BUDGET	Dollar Change	% Change FY2014 to FY2015
11-400-5300-50120	Bank Fees	1,234	3,500	3,500	3,500	-	0.00%
11-400-5300-50205	Copying & Binding	125	482	482	450	(32)	-6.64%
11-400-5300-50207	Legal Advertisement	12,050	7,750	7,750	8,000	250	3.23%
11-400-5300-50212	Conferences & Training		721	721	750	29	4.02%
11-400-5300-50223	Carousel	88	2,421	2,421	2,500	79	3.26%
11-400-5300-50224	Rotunda Expense	6,001	4,841	4,841	5,000	159	3.28%
11-400-5300-50225	Contract Services	59,672	51,964	51,964	55,000	3,036	5.84%
11-400-5300-50231	Seaweed Removal	7,382	16,000	16,000	16,000	-	0.00%
11-400-5300-50233	New UDAG Seaweed		3,849	3,849	3,849	-	0.00%
11-400-5300-50239	Liability Insurance	13,213	14,789	10,766	12,000	(2,789)	-18.86%
11-400-5300-50260	Rental Equip & Facilities	1,058	5,000	5,000	5,000	-	0.00%
11-400-5300-50271	Gasoline & Vehicle Maintenance	28,046	10,247	10,247	35,000	24,753	241.56%
11-400-5300-50275	Repair & Maintenance of Property	38,460	41,000	41,000	40,000	(1,000)	-2.44%
11-400-5300-50305	Water Charge	22,185	26,413	26,413	25,000	(1,413)	-5.35%
11-400-5300-50306	Electricity	7,003	8,000	8,000	8,000	-	0.00%
11-400-5300-50307	Natural Gas	5,842	4,000	4,000	7,000	3,000	75.00%
11-400-5300-50309	Household Supplies	6,162	5,150	5,150	5,000	(150)	-2.91%
11-400-5300-50311	Operating Supplies	8,047	9,750	9,750	10,000	250	2.56%
11-400-5300-50313	Medical Supplies		975	975	1,000	25	2.56%
11-400-5300-50320	Uniforms & Protective Gear	2,127	2,900	2,900	3,000	100	3.45%
11-400-5300-50328	Beach Store Expense	18,230	20,750	20,750	20,000	(750)	-3.61%
11-400-5300-50330	Landscaping Supplies		250	250	250	-	0.00%
11-400-5300-50345	Building Materials	4,575	6,500	6,500	6,000	(500)	-7.69%
11-400-5300-50361	Office Supplies	339	1,450	1,450	1,500	50	3.45%
11-400-5300-50440	Equipment	68,680	20,000	20,000	10,000	(10,000)	-50.00%
11-400-5300-50551	Harvester	1,623	32,147	32,147	32,470	323	1.00%
11-400-5300-50558	Interest Expense	296	2,550	2,550	2,627	77	3.02%
	<b>Easton's Beach</b>	<b>821,916</b>	<b>824,363</b>	<b>820,340</b>	<b>853,919</b>	<b>29,556</b>	<b>3.59%</b>
<b>TOTAL PUBLIC SERVICES</b>		<b>8,881,231</b>	<b>9,702,271</b>	<b>9,682,903</b>	<b>9,838,445</b>	<b>136,174</b>	<b>1.40%</b>
11-600-3120-50001	Civic Investment Salaries	184,149	282,020	257,588	293,604	11,584	4.11%
11-600-3120-50002	Overtime	1,283	600	2,000	600	-	0.00%
11-600-3120-50100	Employee Benefits	77,588	118,236	111,859	131,043	12,807	10.83%
11-600-3120-50207	Legal Advertising	346	500	500	500	-	0.00%
11-600-3120-50210	Dues & Subscriptions	18,000	8,000	8,000	8,000	-	0.00%
11-600-3120-50212	Conf. & Training	1,477	500	500	500	-	0.00%
11-600-3120-50225	Contract Services	8,369	10,000	10,000	45,000	35,000	350.00%
11-600-3120-50251	Phones and Communications	158	1,300	1,300	1,300	-	0.00%
11-600-3120-50268	Mileage Reimb.	186	800	400	800	-	0.00%
11-600-3120-50271	Gasoline & Vehicle Maint.	4,776	-	5,000	6,000	6,000	100.00%
11-600-3120-50361	Office Supplies	1,331	5,600	4,000	5,600	-	0.00%
	<b>Planning Services</b>	<b>297,643</b>	<b>427,556</b>	<b>401,147</b>	<b>492,947</b>	<b>65,391</b>	<b>15.29%</b>
11-600-3123-50001	Community Dev Salaries	59,096	56,419	56,448	59,270	2,851	5.05%
11-600-3123-50100	Employee Benefits	32,529	32,878	28,852	34,447	1,569	4.77%
11-600-3123-50212	Conf. & Training		100	100	100	-	0.00%
11-600-3123-50225	Contract Services	-	200	200	-	(200)	-100.00%
11-600-3123-50238	Postage	-	100	100	100	-	0.00%
		<b>91,625</b>	<b>89,697</b>	<b>85,700</b>	<b>93,917</b>	<b>4,220</b>	<b>4.70%</b>
<b>TOTAL CIVIC INVESTMENT</b>		<b>389,268</b>	<b>517,253</b>	<b>486,847</b>	<b>586,864</b>	<b>89,811</b>	<b>13.48%</b>



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ACCT NUMBER	ACCOUNT NAME	2013 ACTUAL EXPEND	2014 ADOPTED BUDGET	2014 PROJECTED RESULTS	2015 ADOPTED BUDGET	Dollar Change	% Change FY2014 to FY2015
11-650-3121-50001	Zoning Salaries	133,878	132,998	132,998	137,200	4,202	3.16%
11-650-3121-50003	Holiday Pay	736	600	600	650	50	8.33%
11-650-3121-50004	Temp/Seasonal Wages	16,206	8,500	8,500	8,500	-	0.00%
11-650-3121-50100	Employee Benefits	61,193	60,257	60,257	63,899	3,642	6.04%
11-650-3121-50207	Legal Advertisement	13,165	12,000	12,000	14,000	2,000	16.67%
11-650-3121-50212	Conf. & Training	550	1,000	1,000	1,000	-	0.00%
11-650-3121-50225	Contract Services	10,625	14,000	14,000	14,420	420	3.00%
11-650-3121-50251	Phones & Communication	1,820	1,800	1,800	1,900	100	5.56%
11-650-3121-50268	Mileage Reimbursement	308	1,000	1,000	1,000	-	0.00%
11-650-3121-50311	Operating Supplies	972	500	1,000	1,000	500	100.00%
11-650-3121-50361	Office Supplies	1,926	3,000	3,000	3,100	100	3.33%
	<b>Zoning Enforcement</b>	<b>241,379</b>	<b>235,656</b>	<b>236,155</b>	<b>246,669</b>	<b>11,014</b>	<b>4.67%</b>
11-650-3122-50001	Bldg Insp Salaries	371,286	328,618	328,618	327,147	(1,471)	-0.45%
11-650-3122-50002	Overtime	3	2,000	2,000	2,000	-	0.00%
11-650-3122-50004	Temp/Seasonal Wages	25,740	25,000	25,000	25,000	-	0.00%
11-650-3122-50100	Employee Benefits	162,741	154,947	154,947	160,366	5,419	3.50%
11-650-3122-50210	Dues & Subscriptions	150	300	300	700	400	133.33%
11-650-3122-50212	Conf. & Training	982	1,000	1,500	1,500	500	50.00%
11-650-3122-50251	Phones & Communication	1,741	2,640	2,640	2,720	80	3.03%
11-650-3122-50268	Mileage Reimbursement	2,091	2,000	2,000	2,000	-	0.00%
11-650-3122-50271	Gasoline & Vehicle Maint.	26,122	31,412	31,412	32,312	900	2.87%
11-650-3122-50361	Office Supplies	3,901	4,500	4,500	4,600	100	2.22%
11-650-3122-50851	Transfer to Equip Replacement	30,000	-	-	-	-	0.00%
	<b>Building Inspect Services</b>	<b>624,757</b>	<b>552,417</b>	<b>552,917</b>	<b>558,345</b>	<b>5,928</b>	<b>1.07%</b>
	<b>TOTAL ZONING &amp; INSPECTIONS</b>	<b>866,136</b>	<b>788,072</b>	<b>789,072</b>	<b>805,014</b>	<b>16,942</b>	<b>2.15%</b>
	Transfer to Capital Improvement Fund	2,256,400	2,320,900	2,320,900	2,913,950	593,050	25.55%
	Transfer to Library Capital Account	18,000	-	-	-	-	0.00%
	Transfer to Other Funds	174,615	-	-	-	-	0.00%
	Projected Savings-Merging Canvassing & City Clerk				(250,000)		
	Projected Savings-Trash Collection				(100,000)		
	<b>TOTAL GENERAL FUND</b>	<b>\$ 80,315,783</b>	<b>\$ 84,880,001</b>	<b>\$ 85,517,615</b>	<b>\$ 88,538,139</b>	<b>3,658,138</b>	<b>4.31%</b>