



NON-OPERATING EXPENDITURES

Non-Operating expenditures consist of funding required for expenditures that are not directly attributed to the day to day operations of any one particular department.

DESCRIPTION:

Debt Related Services- Borrowing or bond issuance related expenditures are funded from this line item. This would include Tax Anticipation notes: A government's cash flow needs may require that it borrow funds in anticipation of future receipts. The City Council adopts annually a resolution which states that the City Treasurer, with the approval of the City Manager, is authorized to borrow under the Municipal Finance Act by the issuance of notes in anticipation of revenues from taxes if necessary.

Debt Service- A non-operating section of the budget that consists of anticipated principal and interest payments of issued long-term debt for the upcoming fiscal year. This section also budgets for projected new bond payments.

Overlay-Overlay is the amount budgeted for Abatements.

Property & Liability Insurance- This premium provides property and liability coverage for all departments within the General Government, Police and Fire Department.

County Tax- The City of Portsmouth is located in Rockingham County of the State of New Hampshire. The State of New Hampshire requires communities under RSA 29:11 to assess and collect property taxes for the operations of the county. The amount to be collected for the county is contingent on the proportion the city's assessed valued as it relates to the whole county.

Contingency- A non-operating line item of the budget used by the City Manager, with guidance from the City Council, for unanticipated expenditures not regularly budgeted for in the annual budget.

Rolling Stock- Funding for replacement of vehicles and equipment for Public Works, Police, Fire, School Departments as well as Prescott Park as identified in the Rolling Stock replacement plan located in Appendix I of this document.

Information Technology (IT) Upgrade and Equipment Replacement- Funding for Information Technology upgrades and replacements incorporates the General Government, Police, Fire and School Departments technology needs. A complete inventory and schedule of replacements are located Appendix II, Capital Improvement Plan.

Capital Outlay-Capital Outlay is the appropriation for pay-as-you-go capital projects identified in the Capital Improvement Plan adopted each fiscal year before the annual budget is submitted to the City Council from the City Manager.

Other General Non-Operating Expenditures-Other various line items related to the non-operating portion of the budget such as landfill closures, hydrants and leases.

		FY14	FY14	FY15	FY16	FY16
		BUDGET	ACTUAL	BUDGET	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
NON-OPERATING						
DEBT RELATED SERVICES						
034002	PROF SERVICE-BANK SERVICE	125,000	36,592	125,000	125,000	125,000
098101	INTEREST-TANS	225,000	40,682	150,000	150,000	150,000
TAN	Total	350,000	77,275	275,000	275,000	275,000
DEBT SERVICE						
098001	PRINCIPAL-BONDED DEBT	7,394,905	7,394,905	7,352,905	8,185,407	8,185,407
098010	PROJECTED NEW BOND PAYMN	120,844	-	1,166,563	958,750	958,750
098102	INTEREST-BONDED DEBT	2,967,937	2,967,937	2,712,055	2,794,968	2,794,968
DEBT SERVICE	Total	10,483,686	10,362,843	11,231,523	11,939,125	11,939,125
OVERLAY						
01-735-320-51-100-650						
081002	OVERLAY	950,000	214,274	1,000,000	1,000,000	1,000,000
OVERLAY	Total	950,000	214,274	1,000,000	1,000,000	1,000,000
PROPERTY & LIABILITY INS						
01-738-350-51-100-409						
048001	PROPERTY INS-DEDUCTIBLES	6,000	6,000	6,000	6,000	6,000
048002	PROPERTY INSURANCE	408,000	401,881	312,000	315,000	315,000
PROPERTY	Total	414,000	407,881	318,000	321,000	321,000
COUNTY TAX						
01-737-360-51-100-675						
081003	COUNTY TAX	4,540,274	4,667,200	4,764,174	5,002,383	5,002,383
COUNTY TAX	Total	4,540,274	4,667,200	4,764,174	5,002,383	5,002,383
CONTINGENCY						
01-734-310-51-100-411						
081001	CONTINGENCY	250,000	250,000	250,000	250,000	250,000
CONTINGENCY	Total	250,000	250,000	250,000	250,000	250,000
ROLLING STOCK						
01-738-350-51-100-409						
099002	ROLLING STOCK	766,892	766,892	786,300	904,860	904,860
ROLLING STOCK	Total	766,892	766,892	786,300	904,860	904,860
IT EQUIPMENT REPLACEMENT						
01-738-350-51-100-409						
074041	IT UPGRADES/REPLACEMENTS	312,250	312,250	329,450	414,700	414,700
IT EQUIPMENT	TOTAL	312,250	312,250	329,450	414,700	414,700
CAPITAL OUTLAY						
01-795-370-00-100-452						
070000	CAPITAL OUTLAY	1,365,000	1,365,000	1,600,000	1,850,000	1,850,000
CAPITAL OUTLAY	TOTAL	1,365,000	1,365,000	1,600,000	1,850,000	1,850,000
USE OF BOND PREMIUM						
01-738-350-51-100-409						
072032	MUNICIPAL COMPLEX IMPROVEI	-	-	1,417,897	-	-
FUND BALANCE	TOTAL	-	-	1,417,897	-	-
OTHER GENERAL NON-OPERATING						
01-738-350-51-100-409						
031005	LANDFILL CLOSURE MONITORI	76,000	76,000	76,000	76,000	76,000
032009	PROF SERV-CERTIFICATION	73,500	73,500	73,500	73,500	73,500
099006	COPIER LEASE	42,200	41,272	50,000	55,000	55,000
099007	LEASES	12,312	12,312	12,425	12,674	12,674
099011	GREENLEAF LEASE	-	-	10,000	10,000	10,000
099009	HYDRANTS	85,700	85,400	127,950	149,275	149,275
OTHER NON-OPE	Total	289,712	288,484	349,875	376,449	376,449
TOTAL NON-OPERATING		19,721,814	18,712,098	22,322,219	22,333,517	22,333,517