



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.

Debt Related Services

Appropriations associated with principal and interest payments of issued long-term debt for the upcoming fiscal year, projected new bond payments, and bond issuance related expenditures.

Overlay

An appropriation for tax abatements.

Property & Liability Insurance

Property and liability coverage for all departments within the General Government, Police and Fire Department. The School Department appropriates Property & Liability premium separately.

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. This is an estimated appropriation. The actual county obligation is calculated by the State of NH prior to setting the tax rate in October.

Contingency

A non-operating line item of the budget used by the City Manager and 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 and on the City's website.

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.

		FY15 BUDGET	FY15 ACTUAL	FY16 BUDGET	FY17 CITY MANAGER RECOMMENDED
NON-OPERATING					
DEBT RELATED SERVICES					
034002	PROF SERVICE-BANK SERVICE	125,000	26,229	125,000	125,000
098101	INTEREST-TANS	150,000	33,970	150,000	150,000
TAN	Total	275,000	60,199	275,000	275,000
DEBT SERVICE					
098001	PRINCIPAL-BONDED DEBT	8,092,905	8,092,905	8,185,407	8,292,967
098010	PROJECTED NEW BOND PAYMNT	59,530	-	776,250	1,730,750
098102	INTEREST-BONDED DEBT	3,079,088	3,079,088	2,794,968	2,572,093
DEBT SERVICE	Total	11,231,523	11,171,993	11,756,625	12,595,810
OVERLAY					
01-735-320-51-100-650					
081002	OVERLAY	1,000,000	1,000,000	950,000	950,000
OVERLAY	Total	1,000,000	1,000,000	950,000	950,000
PROPERTY & LIABILITY INS					
01-738-350-51-100-409					
048001	PROPERTY INS-DEDUCTIBLES	6,000	5,013	6,000	6,000
048002	PROPERTY INSURANCE	312,000	300,196	315,000	335,000
PROPERTY	Total	318,000	305,209	321,000	341,000
COUNTY TAX					
01-737-360-51-100-675					
081003	COUNTY TAX	4,764,174	4,832,388	5,002,383	5,277,514
COUNTY TAX	Total	4,764,174	4,832,388	5,002,383	5,277,514
CONTINGENCY					
01-734-310-51-100-411					
081001	CONTINGENCY	250,000	250,000	250,000	250,000
CONTINGENCY	Total	250,000	250,000	250,000	250,000
ROLLING STOCK					
01-738-350-51-100-409					
099002	ROLLING STOCK	786,300	786,300	809,860	976,165
ROLLING STOCK	Total	786,300	786,300	809,860	976,165
IT EQUIPMENT REPLACEMENT					
01-738-350-51-100-409					
074041	IT UPGRADES/REPLACEMENTS	329,450	329,450	414,700	406,000
IT EQUIPMENT	TOTAL	329,450	329,450	414,700	406,000
CAPITAL OUTLAY					
01-795-370-00-100-452					
070000	CAPITAL OUTLAY	1,600,000	1,600,000	1,765,000	2,000,000
CAPITAL OUTLA	TOTAL	1,600,000	1,600,000	1,765,000	2,000,000
USE OF ASSIGNED FUND BALANCE					
01-738-350-51-100-409					
072035	MIDDLE SCHOOL UPGRADES	-	-	650,000	-
ASSIGNED FB	TOTAL	-	-	650,000	-
USE OF BOND PREMIUM					
01-738-350-51-100-409					
072032	MUNICIPAL COMPLEX IMPROVEM	1,417,897	1,417,897	-	-
FUND BALANCE	TOTAL	1,417,897	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
032009	PROF SERV-CERTIFICATION	73,500	73,500	73,500	73,500
099006	COPIER LEASE	50,000	50,000	55,000	50,000
099007	LEASES	12,425	12,425	12,674	12,780
099011	GREENLEAF LEASE	10,000	10,000	10,000	10,000
099009	HYDRANTS	127,950	128,250	149,275	171,000
OTHER NON-OP	Total	349,875	350,175	376,449	393,280
TOTAL NON-OPERATING		22,322,219	22,103,612	22,571,017	23,464,769