



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.

		FY16 BUDGET	FY16 ACTUAL	FY17 BUDGET	FY18 CITY MANAGER RECOMMENDED
NON-OPERATING					
DEBT RELATED SERVICES					
034002	PROF SERVICE-BANK SERVICE	125,000	53,152	125,000	125,000
098101	INTEREST-TANS	150,000	29,191	150,000	150,000
TAN	Total	275,000	82,343	275,000	275,000
DEBT SERVICE					
098001	PRINCIPAL-BONDED DEBT	8,610,407	8,610,407	9,318,167	8,590,540
098010	PROJECTED NEW BOND PAYMNT	267,034	-	327,162	1,871,000
098102	INTEREST-BONDED DEBT	2,879,184	2,879,184	2,950,481	2,623,614
DEBT SERVICE	Total	11,756,625	11,489,591	12,595,810	13,085,154
OVERLAY					
01-735-320-51-100-650					
081002	OVERLAY	950,000	950,000	950,000	1,000,000
OVERLAY	Total	950,000	950,000	950,000	1,000,000
PROPERTY & LIABILITY INS					
01-738-350-51-100-409					
048001	PROPERTY INS-DEDUCTIBLES	6,000	6,000	6,000	6,000
048002	PROPERTY INSURANCE	315,000	315,000	335,000	357,376
PROPERTY	Total	321,000	321,000	341,000	363,376
COUNTY TAX					
01-737-360-51-100-675					
081003	COUNTY TAX	5,002,383	5,100,511	5,277,514	5,466,000
COUNTY TAX	Total	5,002,383	5,100,511	5,277,514	5,466,000
CONTINGENCY					
01-734-310-51-100-411					
081001	CONTINGENCY	250,000	250,000	250,000	300,000
CONTINGENCY	Total	250,000	250,000	250,000	300,000
ROLLING STOCK					
01-738-350-51-100-409					
099002	ROLLING STOCK	809,860	809,860	956,165	886,000
ROLLING STOCK	Total	809,860	809,860	956,165	886,000
IT EQUIPMENT REPLACEMENT					
01-738-350-51-100-409					
074041	IT UPGRADES/REPLACEMENTS	414,700	414,700	406,000	715,158
IT EQUIPMENT	TOTAL	414,700	414,700	406,000	715,158
CAPITAL OUTLAY					
01-795-370-00-100-452					
070000	CAPITAL OUTLAY	1,765,000	1,765,000	2,000,000	2,140,000
CAPITAL OUTLAY	TOTAL	1,765,000	1,765,000	2,000,000	2,140,000
USE OF FUND BALANCE					
01-738-350-51-100-409					
072035	MIDDLE SCHOOL CONSTRUCTION	650,000	650,000	-	-
071010	PURCHASE PROP BANFIELD RD	-	-	400,000	-
ASSIGNED FB	TOTAL	650,000	650,000	400,000	-
USE OF BOND PREMIUM					
01-738-350-51-100-409					
071009	PURCHASE OF LAND	-	-	1,850,000	-
FUND BALANCE	TOTAL	-	-	1,850,000	-
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	150,000
099006	COPIER LEASE	55,000	55,000	50,000	50,000
099007	LEASES	12,674	12,674	12,780	12,942
099011	GREENLEAF LEASE	10,000	8,703	10,000	10,000
099009	HYDRANTS	149,275	149,625	171,000	192,375
OTHER NON-OP	Total	376,449	375,502	393,280	491,317
TOTAL NON-OPERATING		22,571,017	22,208,507	25,694,769	24,722,005