



## NON-OPERATING EXPENDITURES

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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:

***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.

***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.

***Overlay***-Overlay is the amount budgeted for Abatements.

***Other General Non-Operating Expenditures***-Other various line items related to the non-operating portion of the budget such as property and liability insurance and leases.

***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.

***Capital Outlay***-Capital Outlay is a direct result of the Capital Improvement Plan adopted each fiscal year before the annual budget is submitted to the City Council from the City Manager. The Capital Outlay line item is one of many funding sources used to accomplish needed capital improvements throughout the City.

		FY08	FY08	FY09	FY10	FY10	FY10
		BUDGET	ACTUAL	BUDGET	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED	CITY COUNCIL APPROVED

**NON-OPERATING**

<b>TAX ANTICIPATION NOTES</b>							
034002	PROF SERVICE-BANK SERVICE	25,000	65,637	25,000	25,000	25,000	-
098101	INTEREST-TANS	375,000	55,845	325,000	325,000	325,000	-
TAN	Total	<b>400,000</b>	<b>121,482</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	-

<b>DEBT SERVICE</b>							
098001	PRINCIPAL-BONDED DEBT	5,127,905	5,127,905	4,532,905	5,232,905	5,232,905	-
098010	PROJECTED NEW BOND PAYMNT	283,115	-	1,031,813	836,375	836,375	-
098102	INTEREST-BONDED DEBT	2,173,367	2,163,368	1,947,016	2,087,216	2,087,216	-
DEBT SERVICE	Total	<b>7,584,387</b>	<b>7,291,273</b>	<b>7,511,734</b>	<b>8,156,496</b>	<b>8,156,496</b>	-

<b>CONTINGENCY</b>							
<b>01-734-310-51-100-411</b>							
081001	CONTINGENCY	300,000	300,000	300,000	300,000	300,000	-
CONTINGENCY	Total	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	-

<b>OVERLAY</b>							
<b>01-735-320-51-100-650</b>							
081002	OVERLAY	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-
OVERLAY	Total	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	-

<b>OTHER GENERAL NON-OPERATING</b>							
<b>01-738-350-51-100-409</b>							
031005	LANDFIL CLOSURE MONITORIN	76,292	76,292	76,292	76,000	76,000	-
032009	PROF SERV-CERTIFICATION	73,500	-	73,500	73,500	73,500	-
048001	PROPERTY INS-DEDUCTIBLES	5,000	5,000	6,000	6,000	6,000	-
048002	PROPERTY INSURANCE	329,000	328,627	360,000	372,240	372,240	-
074002	TECHNOLOGY EQUIPMENT	107,500	107,500	-	-	-	-
074041	IT UPGRADES/REPLACEMENTS	-	-	290,850	223,100	223,100	-
099002	ROLLING STOCK	647,500	647,500	679,020	549,800	549,800	-
099003	HEATING EFFICIENCY LEASE	76,636	76,636	-	-	-	-
099006	COPIER LEASE	22,400	22,645	22,400	23,162	23,162	-
099007	LEASES	10,705	10,705	11,069	11,446	11,446	-
099009	HYDRANTS	-	-	85,000	85,000	85,000	-
OTHER NON-OPERATING	Total	<b>1,348,533</b>	<b>1,274,905</b>	<b>1,604,131</b>	<b>1,420,248</b>	<b>1,420,248</b>	-

<b>COUNTY TAX</b>							
<b>01-737-360-51-100-675</b>							
081003	COUNTY TAX	3,580,000	3,578,292	3,700,000	3,825,800	3,825,800	-
COUNTY TAX	Total	<b>3,580,000</b>	<b>3,578,292</b>	<b>3,700,000</b>	<b>3,825,800</b>	<b>3,825,800</b>	-

<b>CAPITAL OUTLAY</b>							
<b>01-795-370-00-100-452</b>							
070000	CAPITAL OUTLAY	1,200,000	1,200,000	1,035,500	800,000	800,000	-
CAPITAL OUTLAY	TOTAL	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,035,500</b>	<b>800,000</b>	<b>800,000</b>	-