



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-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. In addition, internal borrowing and borrowing relating expenditures are funded from this line item.

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.

		FY10	FY10	FY11	FY12	FY12
		BUDGET	ACTUAL	BUDGET	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
NON-OPERATING						
DEBT RELATED SERVICES						
034002	PROF SERVICE-BANK SERVICE	25,000	114,598	25,000	25,000	25,000
098101	INTEREST-TANS	325,000	60,795	325,000	325,000	325,000
TAN	Total	350,000	175,393	350,000	350,000	350,000
DEBT SERVICE						
098001	PRINCIPAL-BONDED DEBT	5,657,905	5,657,905	5,347,905	6,327,905	6,327,905
098010	PROJECTED NEW BOND PAYMNT	282,586	-	1,713,825	1,406,750	1,406,750
098102	INTEREST-BONDED DEBT	2,216,005	2,199,372	2,120,097	2,498,100	2,498,100
DEBT SERVICE	Total	8,156,496	7,857,277	9,181,827	10,232,755	10,232,755
CONTINGENCY						
01-734-310-51-100-411						
081001	CONTINGENCY	300,000	300,000	250,000	250,000	250,000
CONTINGENCY	Total	300,000	300,000	250,000	250,000	250,000
OVERLAY						
01-735-320-51-100-650						
081002	OVERLAY	900,000	644,895	1,100,000	1,150,000	1,150,000
OVERLAY	Total	900,000	644,895	1,100,000	1,150,000	1,150,000
OTHER GENERAL NON-OPERATING						
01-738-350-51-100-409						
031005	LANDFIL CLOSURE MONITORIN	76,000	72,000	76,000	76,000	76,000
032009	PROF SERV-CERTIFICATION	73,500	73,043	73,500	73,500	73,500
048001	PROPERTY INS-DEDUCTIBLES	6,000	1,000	6,000	6,000	6,000
048002	PROPERTY INSURANCE	372,240	372,166	392,000	408,000	408,000
074041	IT UPGRADES/REPLACEMENTS	223,100	223,100	244,350	145,350	145,350
099002	ROLLING STOCK	549,800	549,800	645,980	-	-
099003	HEATING EFFICIENCY LEASE	-	-	-	-	-
099006	COPIER LEASE	23,162	29,065	24,013	39,700	39,700
099007	LEASES	11,446	11,147	11,655	11,730	11,730
099009	HYDRANTS	85,000	88,500	88,800	88,800	88,800
OTHER NON-OPERATING	Total	1,420,248	1,419,822	1,562,298	849,080	849,080
COUNTY TAX						
01-737-360-51-100-675						
081003	COUNTY TAX	3,825,800	3,949,898	4,107,894	4,199,167	4,199,167
COUNTY TAX	Total	3,825,800	3,949,898	4,107,894	4,199,167	4,199,167
CAPITAL OUTLAY						
01-795-370-00-100-452						
070000	CAPITAL OUTLAY	800,000	800,000	1,187,500	1,018,150	1,018,150
CAPITAL OUTLAY	TOTAL	800,000	800,000	1,187,500	1,018,150	1,018,150