



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.

Youth Recreation Center / Municipal School Renovation- These two capital projects were funded in FY 11 and FY 12 respectfully by a vote of the City Council as supplemental appropriations.

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 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

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.

		FY11	FY11	FY12	FY13	FY13
		BUDGET	ACTUAL	BUDGET	DEPARTMENT REQUEST	CITY MANAGER RECOMMENDED
NON-OPERATING						
DEBT RELATED SERVICES						
034002	PROF SERVICE-BANK SERVICE	25,000	-	125,000	125,000	125,000
098101	INTEREST-TANS	325,000	55,837	225,000	225,000	225,000
TAN	Total	350,000	55,837	350,000	350,000	350,000
DEBT SERVICE						
098001	PRINCIPAL-BONDED DEBT	6,327,905	6,327,905	6,327,905	8,182,905	8,182,905
098010	PROJECTED NEW BOND PAYMNT	146,625	-	1,406,750	78,094	78,094
098102	INTEREST-BONDED DEBT	2,707,297	2,699,141	2,498,100	3,347,197	3,347,197
DEBT SERVICE	Total	9,181,827	9,027,046	10,232,755	11,608,196	11,608,196
OVERLAY						
01-735-320-51-100-650						
081002	OVERLAY	1,100,000	1,100,000	1,150,000	1,200,000	1,200,000
OVERLAY	Total	1,100,000	1,100,000	1,150,000	1,200,000	1,200,000
PROPERTY & LIABILITY INS						
01-738-350-51-100-409						
048001	PROPERTY INS-DEDUCTIBLES	6,000	(1,000)	6,000	6,000	6,000
048002	PROPERTY INSURANCE	392,000	361,723	408,000	408,000	408,000
PROPERTY	Total	398,000	360,723	414,000	414,000	414,000
COUNTY TAX						
01-737-360-51-100-675						
081003	COUNTY TAX	4,107,894	4,201,480	4,199,167	4,297,188	4,297,188
COUNTY TAX	Total	4,107,894	4,201,480	4,199,167	4,297,188	4,297,188
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	645,980	645,980	-	773,993	773,993
ROLLING STOCK	Total	645,980	645,980	-	773,993	773,993
YOUTH RECREATION CENTER						
01-738-350-51-100-409						
072050	YOUTH REC CENTER	2,162,701	2,162,701	-	-	-
Youth Rec	Total	2,162,701	2,162,701	-	-	-
MUNICIPAL SCHOOL RENOVATION						
01-738-350-51-100-409						
072051	MUNICIPAL SCHOOL RENOVATI	-	-	600,000	-	-
RENOVATION	Total	-	-	600,000	-	-
IT EQUIPMENT REPLACEMENT						
01-738-350-51-100-409						
074041	IT UPGRADES/REPLACEMENTS	244,350	244,350	145,350	232,000	232,000
IT EQUIPMENT	TOTAL	244,350	244,350	145,350	232,000	232,000
CAPITAL OUTLAY						
01-795-370-00-100-452						
070000	CAPITAL OUTLAY	1,187,500	1,187,500	1,018,150	1,550,000	1,550,000
CAPITAL OUTLAY	TOTAL	1,187,500	1,187,500	1,018,150	1,550,000	1,550,000
OTHER GENERAL NON-OPERATING						
01-738-350-51-100-409						
031005	LANDFIL CLOSURE MONITORIN	76,000	76,000	76,000	76,000	76,000
032009	PROF SERV-CERTIFICATION	73,500	73,499	73,500	73,500	73,500
099006	COPIER LEASE	24,013	30,080	39,700	39,700	39,700
099007	LEASES	11,655	11,655	11,730	12,017	12,017
099009	HYDRANTS	88,800	85,300	88,800	88,800	88,800
OTHER NON-OPER	Total	273,968	276,534	289,730	290,017	290,017

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