CITY OF PORTSMOUTH
NEW HAMPSHIRE

THE PROPOSED
ANNUAL BUDGET
2013–2014
Memorial Bridge

The Memorial Bridge was the first major vertical lift bridge constructed in the eastern United States. Built between 1920 and 1923, the bridge was a joint venture between the states of New Hampshire and Maine and the Federal Government.

The Memorial Bridge was dedicated as a World War I memorial. The plaque over the Portsmouth entrance pictured on the front cover reads:

MEMORIAL TO THE SAILORS AND SOLDIERS OF NEW HAMPSHIRE WHO PARTICIPATED IN THE WORLD WAR 1917-1919

Five year-old Eileen Dondero (pictured on front) was selected to cut the ribbon at the dedication on August 17, 1923. Eileen Dondero Foley later served as the Portsmouth’s Mayor for sixteen years.

The Memorial Bridge was in service for 88 years when on July 27, 2011, the bridge was permanently closed due to significant safety concerns. The bridge was removed in February 2012. The replacement bridge is currently under construction and is scheduled to re-open to vehicles, bicyclists, and pedestrians in the summer of 2013. Eileen Foley has been invited by the New Hampshire Department of Transportation to participate in the ribbon-cutting ceremony for the new Memorial Bridge.
DIRECTORY OF OFFICIALS

CITY COUNCIL

Eric Spear, Mayor
Robert Lister, Assistant Mayor

Anthony Coviello  Brad Lown
Esther E. Kennedy  M. Chris Dwyer
Nancy Novelline Clayburgh  Kenneth E. Smith
Kenneth E. Smith  Jack D. Thorsen

Board of Education

Edward McDonough, Superintendent
Leslie Stevens, Chairperson
Thomas P. Martin, Vice Chairperson

Carl A. Chellman  Dexter R. Legg
Kent LaPage  Mary Olea
Mitchell Shulman  Patrick L. Ellis
Ann M. Walker

Police Commission

Chief Stephen DuBois
John F. Golumb, Chairperson
John C. Russo
Gerald W. Howe

Fire Commission

Chief Christopher LeClaire
Richard Gamester, Chairperson
Paul Wentworth
Michael Hughes

Principal Executive Officers

City Manager, John P. Bohenko
Deputy City Manager, David Allen

City Attorney  Robert Sullivan
Finance Director  Judith Belanger
Deputy Finance Director  Andrew Purgiel
City Controller  Gail Cunningham
City Clerk  Kelli Barnaby
Tax Collector  Kristen Regis
City Assessor  Rosann Maurice-Lentz
Director of Public Works  Steven Parkinson
Recreation Director  Melvin Wilson, Jr.
Library Director  Mary Ann List
Human Resource Director  Dianna Fogarty
Community Development Director  David Moore
Chief Building Inspector  Richard Hopley
Public Health Director  Kimberly McNamara
Planning Director  Frederick Taintor
Welfare Administrator  Ellen Tully
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to The City of Portsmouth, New Hampshire for its annual budget for the fiscal year beginning July 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform its eligibility for another award.
# CITY OF PORTSMOUTH, NEW HAMPSHIRE
# PROPOSED BUDGET FISCAL YEAR 2014
# TABLE OF CONTENTS

City Officials................................................................................. i
City Organizational Chart............................................................... ii
GFOA Distinguished Budget Presentation Award.............................. iii

## BUDGET MESSAGE & BUDGET HIGHLIGHTS
City Manager’s Budget Message.................................................... 1
Budgetary Highlights..................................................................... 13
  General Fund ........................................................................... 13
  Water Fund .............................................................................. 26
  Sewer Fund ............................................................................. 29
  Parking and Transportation Fund.................................................. 32
Citywide Priorities.......................................................................... 35
Community and Economic Profile..................................................... 49
Community Profile........................................................................... 52

## FINANCIAL POLICIES AND GUIDELINES
Financial Policies and Long-Term Financial Guidelines.................. 53
Personnel Summary......................................................................... 60

## BUDGET DOCUMENT
A Guide to the Budget Document.................................................... 61
Budget Document Contents............................................................ 61
Budgetary Fund Structure............................................................... 62
Basis of Accounting – Budgetary Basis of Accounting..................... 65
Budget Process............................................................................... 65
Budget Calendar.............................................................................. 67

## FUND SUMMARIES
General Fund Budget Summary – FY14 Proposed Tax Rate............... 69
Expenditures By Fund and Departments............................................ 70
Combined Statement of Revenues and Expenditures and Changes in Fund Balance.................................................. 73

## REVENUES
General Fund ................................................................................. 75
Water Fund .................................................................................. 84
Sewer Fund .................................................................................. 88
Special Revenue Funds.................................................................... 92

## DEBT SERVICE
Debt Service Introduction................................................................ 95
Legal Debt Margin.......................................................................... 96
General Fund - Long-Term Debt...................................................... 97
Parking and Transportation Fund – Long-Term Debt......................... 102
Water Fund – Long-Term Debt....................................................... 103
Sewer Fund - Long-Term Debt....................................................... 105
Long Term Debt Service Forecast Model-All Funds......................... 107

## GENERAL FUND
### GENERAL ADMINISTRATION
City Council .................................................................................. 109
City Manager .............................................................................. 111
Human Resources.......................................................................... 117
CITY OF PORTSMOUTH
WEB ADDRESS

www.cityofportsmouth.com

Full view of the proposed FY14 budget document and the Comprehensive Annual Financial Report (CAFR) for fiscal year ending June 30, 2012 can be viewed at the following link on the City’s website. http://www.cityofportsmouth.com/finance

The entire Master Plan can be viewed at the following link on the City’s website. http://www.cityofportsmouth.com/planning

The Capital Improvement Plan for 2014-2019 can be viewed at the following link on the City’s website. http://www.cityofportsmouth.com/planning