

CITY OF PORTSMOUTH, NEW HAMPSHIRE
PROPOSED BUDGET FISCAL YEAR 2012
TABLE OF CONTENTS

INTRODUCTION

| | |
|--|----|
| City Manager’s FY12 Budget Message..... | 1 |
| Budgetary Highlights..... | 9 |
| General Fund..... | 9 |
| Water Fund..... | 18 |
| Sewer Fund..... | 21 |
| Parking and Transportation Fund..... | 24 |
| Citywide Priorities..... | 27 |
| Financial Policies and Long-Term Financial Guidelines..... | 38 |
| Personnel Summary..... | 44 |
| City Officials..... | 46 |
| City Organizational Chart..... | 47 |
| Community and Economic Profile..... | 48 |
| Community Profile..... | 51 |

BUDGET DOCUMENT

| | |
|--|----|
| A Guide to the Budget Document..... | 53 |
| Budget Document Contents..... | 53 |
| Budgetary Fund Structure..... | 54 |
| Basis of Accounting – Budgetary Basis of Accounting..... | 57 |
| Budget Process..... | 57 |
| Budget Calendar..... | 59 |

FUND SUMMARIES

| | |
|--|----|
| General Fund Budget Summary – FY12 Proposed Tax Rate..... | 61 |
| Expenditures By Fund and Departments..... | 62 |
| Combined Statement of Revenues and Expenditures and changes in Fund Balance..... | 65 |

REVENUES

| | |
|----------------------------|----|
| General Fund..... | 67 |
| Water Fund..... | 76 |
| Sewer Fund..... | 80 |
| Special Revenue Funds..... | 84 |

DEBT SERVICE

| | |
|---|----|
| Debt Service Introduction..... | 87 |
| Legal Debt Margin..... | 88 |
| General Fund - Long-Term Debt..... | 89 |
| Parking and Transportation Fund – Long-Term Debt..... | 94 |
| Water Fund – Long-Term Debt..... | 95 |
| Sewer Fund - Long-Term Debt..... | 97 |
| Long Term Debt Service Forecast Model-All Funds..... | 99 |

GENERAL GOVERNMENT

| | |
|-----------------------------|-----|
| City Council..... | 101 |
| City Manager..... | 103 |
| Human Resources..... | 109 |
| City Clerk/Election..... | 115 |
| Legal Department..... | 120 |
| General Administration..... | 125 |

FINANCIAL ADMINISTRATION

| | |
|--|-----|
| Accounting, Assessing, Tax Collection, Information Technology..... | 127 |
|--|-----|

| | |
|--|-------|
| REGULATORY SERVICES | |
| Regulatory Organizational Chart..... | 137 |
| Planning..... | 138 |
| Inspection..... | 143 |
| Public Health..... | 147 |
| PUBLIC SAFETY | |
| Police..... | 151 |
| Fire..... | 170 |
| Emergency Management..... | 178 |
| PUBLIC WORKS | |
| Public Works Services..... | 181 |
| COMMUNITY SERVICES | |
| Public Library..... | 193 |
| Recreation Department..... | 206 |
| Welfare..... | 213 |
| Outside Social Services..... | 218 |
| SCHOOL DEPARTMENT | |
| School Department Services..... | 227 |
| NON-OPERATING EXPENDITURES | |
| Tax Anticipation Notes..... | 281 |
| Debt Service..... | 281 |
| Contingency..... | 281 |
| Overlay..... | 281 |
| Other General Non-Operating..... | 281 |
| County Tax..... | 281 |
| Capital Outlay..... | 281 |
| ENTERPRISE FUNDS | |
| Water and Sewer Organizational Chart..... | 283 |
| Water and Sewer Position Summary Schedule..... | 284 |
| Water | 285 |
| Sewer | 299 |
| SPECIAL REVENUE FUNDS | |
| Community Development..... | 315 |
| UDAG..... | 321 |
| Parking and Transportation..... | 327 |
| APPENDIX I | |
| Rolling Stock Program..... | I-1 |
| APPENDIX II | |
| Capital Improvement Summary..... | II-1 |
| APPENDIX III | |
| Fee Schedule..... | III-1 |
| APPENDIX IV | |
| Format of Accounts..... | IV-1 |
| APPENDIX V | |
| Glossary..... | V-1 |
| Abbreviations / Acronyms..... | V-6 |