

Town of Portsmouth
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 51,094,784	\$ -
Last Year's Levy Tax Collection	1,404,403	-
Prior Years Property Tax Collection	79,961	-
Interest & Penalty	335,400	-
PILOT & Tax Treaty (excluded from levy) Collection	8,421	-
Other Local Property Taxes	-	-
Licenses and Permits	503,104	-
Fines and Forfeitures	374,642	-
Investment Income	101,093	-
Departmental	1,558,052	-
Rescue Run Revenue	751,141	-
Police & Fire Detail	-	-
Other Local Non-Property Tax Revenues	220,883	-
Tuition	-	1,247,742
Impact Aid	-	256,634
Medicaid	-	272,008
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	210,369
CDBG	-	-
COPS Grants	65,091	-
SAFER Grants	-	-
Other Federal Aid Funds	43,851	1,046,045
MV Excise Tax Reimbursement & Phase-out	302,146	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	113,853	-
Library Construction Aid	-	-
Public Service Corporation Tax	228,990	-
Meals & Beverage Tax / Hotel Tax	288,994	-
LEA Aid	-	4,475,695
Group Home	-	-
Housing Aid Capital Projects	278,830	-
Housing Aid Bonded Debt	421,117	-
State Food Service Revenue	-	8,259
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	65,478
Other Revenue	-	701,399
Local Appropriation for Education	-	32,048,768
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	325,000
Rounding	-	-
Total Revenue	\$ 58,174,754	\$ 40,657,398
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	355,171	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 355,171	\$ -

Town of Portsmouth
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	General		Social	Centralized			Public	Parks and	Police
	Government	Finance	Services	IT	Planning	Libraries	Works	Rec	Department
Compensation- Group A	\$ 599,390	\$ 595,037	\$ -	\$ -	\$ 445,604	\$ -	\$ 1,031,035	\$ 78,171	\$ 2,379,760
Compensation - Group B	-	-	-	-	-	-	-	-	55,789
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	17,673	1,388	-	-	6,355	-	118,039	-	475,686
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	82,248	132,209	-	-	83,894	-	306,370	-	448,795
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	27,556
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	8,067	8,830	-	-	6,276	-	19,947	-	27,852
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	1,492
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	58,579	48,118	-	-	34,196	-	86,966	6,055	212,278
Life Insurance	2,996	3,745	-	-	2,622	-	5,618	-	13,483
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	325,454	-	-	-	-	-	91,005	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	611,204	45,210	-	-	32,141	-	-	-	1,510,783
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	81,150
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	179,864	-	-
Purchased Services	256,190	11,969	-	124,540	49,232	-	71,389	6,015	38,398
Materials/Supplies	-	30,551	-	3,498	-	-	43,944	2,629	-
Software Licenses	-	34,558	-	47,947	-	-	-	-	20,826
Capital Outlays	-	-	-	-	-	-	-	-	-
Insurance	173,415	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	561	-	306,408	2,922	96,808
Vehicle Operations	-	-	-	-	-	-	44,013	-	159,892
Utilities	76,960	-	-	-	-	-	76,222	7,682	25,728
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	156,013	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	188,282	-	-
Trash Removal & Recycling	-	-	-	-	-	-	767,440	-	-
Claims & Settlements	10,101	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Other Operation Expenditures	264,434	356,900	122,646	-	23,208	618,753	96,868	12,390	115,135
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 2,486,710	\$ 1,268,515	\$ 122,646	\$ 175,984	\$ 684,090	\$ 618,753	\$ 3,589,425	\$ 115,863	\$ 5,691,413

Town of Portsmouth
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 2,403,184	\$ -	\$ 136,405	\$ -	\$ -	\$ -	\$ 7,668,588	\$ 17,244,100
Compensation - Group B	127,235	-	-	-	-	-	183,024	1,670,338
Compensation - Group C	-	-	-	-	-	-	-	3,778,950
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	729,220	-	11,795	-	-	-	1,360,157	-
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	112,915
Police & Fire Detail	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	499,637	-	26,288	-	-	-	1,579,441	2,748,540
Active Medical Insurance- Group B	-	-	-	-	-	-	27,556	279,769
Active Medical Insurance- Group C	-	-	-	-	-	-	-	564,375
Active Dental insurance- Group A	31,251	-	1,599	-	-	-	103,823	169,975
Active Dental Insurance- Group B	-	-	-	-	-	-	1,492	17,430
Active Dental Insurance- Group C	-	-	-	-	-	-	-	34,247
Payroll Taxes	240,543	-	11,388	-	-	-	698,124	613,316
Life Insurance	11,985	-	749	-	-	-	41,199	31,315
State Defined Contribution- Group A	-	-	4,979	-	-	-	4,979	385,731
State Defined Contribution - Group B	-	-	-	-	-	-	-	37,235
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	195,544	-	2,900	-	-	-	614,902	131,966
Other Benefits- Group B	-	-	-	-	-	-	-	24,903
Other Benefits- Group C	-	-	-	-	-	-	-	23,356
Local Defined Benefit Pension- Group A	1,457,534	-	-	-	-	-	3,656,873	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	81,150	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	614,264
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	2,180,486
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	209,604
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	179,864	139,815
Purchased Services	45,156	-	55,434	-	-	-	658,324	5,631,356
Materials/Supplies	77,567	-	31,475	-	-	-	189,663	478,551
Software Licenses	6,840	-	-	-	-	-	110,171	308,016
Capital Outlays	-	-	-	-	-	-	-	1,056,432
Insurance	-	-	-	-	-	-	173,415	184,933
Maintenance	28,653	-	11,052	-	-	-	446,404	529,111
Vehicle Operations	75,838	-	832	-	-	-	280,575	35,687
Utilities	26,289	-	-	-	-	-	212,880	637,655
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	156,013	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	188,282	-
Trash Removal & Recycling	-	-	-	-	-	-	767,440	-
Claims & Settlements	-	-	-	-	-	-	10,101	-
Community Support	-	-	-	-	-	-	-	4,459
Other Operation Expenditures	336,020	-	168,800	-	-	-	2,115,155	96,948
Local Appropriation for Education	-	-	-	32,048,768	-	-	32,048,768	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	325,000	-	-	325,000	-
Municipal Debt- Principal	-	-	-	-	659,200	-	659,200	-
Municipal Debt- Interest	-	-	-	-	585,610	-	585,610	-
School Debt- Principal	-	-	-	-	998,867	-	998,867	-
School Debt- Interest	-	-	-	-	234,664	-	234,664	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	145,559
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	998,591	998,591	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 6,292,496	\$ -	\$ 463,696	\$ 32,373,768	\$ 2,478,341	\$ 998,591	\$ 57,360,292	\$ 40,121,334

Financing Uses: Transfer to Capital Funds	\$ 1,068,428	\$ -
Financing Uses: Transfer to Other Funds	254,924	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 1,323,352	\$ -
Net Change in Fund Balance¹	(153,719)	536,063
Fund Balance¹- beginning of year	\$7,519,664	\$3,081,048
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	615,542	-
Prior period adjustments	-	-
Misc. Adjustment	-	(48,524)
Fund Balance¹ - beginning of year adjusted	8,135,206	3,032,524
Rounding	-	-
Fund Balance¹ - end of year	\$ 7,981,487	\$ 3,568,587

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Portsmouth
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ² (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2017						\$ 7,519,664		\$ 7,519,664	
<i>Impact Fees special revenue added to RGS for fiscal year 2018</i>						615,542	-	615,542	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						\$ 8,135,206		\$ 8,135,206	
General Fund	\$ 57,310,708	\$ 355,171	\$ 23,766,385	\$ 33,372,120	\$ 527,374	\$ 7,219,106		\$ 7,219,106	\$ 7,746,480
Impact Fees in Special Revenue	106,065	-	198,000	325,000	(416,935)	615,542		615,542	198,607
EMPG Grant	2,500	-	2,500	-	-	-		-	-
AFG Grant	34,015	-	34,015	-	-	-		-	-
Click It or Ticket	1,504	-	1,504	-	-	-		-	-
Blue Riptide Impaired / Drunk Driver	2,815	-	2,815	-	-	-		-	-
Blue Riptide Speed Management	3,017	-	3,017	-	-	-		-	-
COPS	65,091	-	50,803	-	14,288	(14,288)		(14,288)	-
Transfer Station	649,039	-	927,485	-	(278,446)	314,846		314,846	36,400
Totals per audited financial statements	\$ 58,174,754	\$ 355,171	\$ 24,986,524	\$ 33,697,120	\$ (153,719)	\$ 8,135,206	\$ -	\$ 8,135,206	\$ 7,981,487
 <u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 32,048,768.00	\$ (32,048,768.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Reclass transfer to school to match school UCOA coding of additional local appropriation from Town Rounding	-	-	325,000.00	(325,000.00)	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Totals Per MTP2	\$ 58,174,754	\$ 355,171	\$ 57,360,292	\$ 1,323,352	\$ (153,719)	\$ 8,135,206	\$ -	\$ 8,135,206	\$ 7,981,487

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Portsmouth
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2017						\$ 3,081,048		\$ 3,081,048	
<i>Prior year net investment in capital assets</i>						(48,524)	-	(48,524)	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 3,032,524</u>		<u>\$ 3,032,524</u>	
School Unrestricted Fund	\$ 8,031,490	\$ 32,048,768	\$ 39,526,953	\$ 787,481	\$ (234,176)	\$ 1,692,489		\$ 1,692,489	\$ 1,458,313
Enterprise Fund - School Nutrition Fund	724,028	6394	728,816	-	1,606	197,861		197,861	199,467
Enterprise Fund - School Summer School Fund	-	-	-	-	-	(234)		(234)	(234)
School Capital Projects Fund	11,021	1313653	438,991	-	885,683	778,207		778,207	1,663,890
School Special Revenue Funds	1,279,848	-	1,196,497	207,566	(124,215)	407,971		407,971	283,756
Totals per audited financial statements	<u>\$ 10,046,387</u>	<u>\$ 33,368,815</u>	<u>\$ 41,891,257</u>	<u>\$ 995,047</u>	<u>\$ 528,898</u>	<u>\$ 3,076,294</u>	<u>\$ -</u>	<u>\$ 3,076,294</u>	<u>\$ 3,605,192</u>

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but as revenue on MTP2	\$ 32,048,768.00	\$ (32,048,768.00)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(1,762,755)	-	(1,762,755)	-	-	-		-	-
Enterprise Fund - School Nutrition Fund depreciation reported as an expenditure for GAAP but excluded from UCOA and MTP2	-	-	(7,166)		7,166	(43,770)		(43,770)	(36,604)
Transfer from the School Unrestricted Fund to the Nutrition Fund to cover the cost of student bad debt. The amount is reported as an Other Financing Sources and Use for GAAP while it is not reported in UCOA or the MTP2 because the transfers net out to zero.	-	(6,394)	-	(6,394)	-	-		-	-
Transfer from School Unrestricted Fund to the School Capital Projects Fund is reported as an Other Financing Sources and Use for GAAP while it is not reported in UCOA or the MTP2 because the transfers net out to zero.	-	(781,086)	-	(781,086)	-	-		-	-
Municipal Impact Fees used for School Capital Projects shown as a transfer on financial statements but revenue on MTP2	325,000	(325,000)	-	-	-	-		-	-
Special Revenue Funds transferred to School Capital Projects Fund are shown as transfers on the financial statements but net to zero on MTP2	-	(207,566)	-	(207,567)	1	-		-	1
Rounding	(2)	(1)	(2)	-	(2)	-		-	(2)
Totals Per MTP2	<u>\$ 40,657,398</u>	<u>\$ -</u>	<u>\$ 40,121,334</u>	<u>\$ -</u>	<u>\$ 536,063</u>	<u>\$ 3,032,524</u>	<u>\$ -</u>	<u>\$ 3,032,524</u>	<u>\$ 3,568,587</u>

Reconciliation from MTP2 to UCOA

No reconciling items between MTP2 and UCOA	-	-
Totals per UCOA Validated Totals Report	<u>\$ 40,657,398</u>	<u>\$ 40,121,334</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.