

Town of Portsmouth  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 53,018,045	\$ -
Last Year's Levy Tax Collection	1,374,033	-
Prior Years Property Tax Collection	54,181	-
Interest & Penalty	323,487	-
PILOT & Tax Treaty (excluded from levy) Collection	11,334	-
Other Local Property Taxes	-	-
Licenses and Permits	953,445	-
Fines and Forfeitures	94,988	-
Investment Income	100,950	-
Departmental	1,683,441	-
Rescue Run Revenue	802,549	-
Police & Fire Detail	124,519	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	1,444,158
Impact Aid	-	309,635
Medicaid	-	254,571
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	199,989
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	1,561,360
MV Excise Tax Reimbursement	94,646	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	114,736	-
Library Construction Aid	-	-
Public Service Corporation Tax	218,991	-
Meals & Beverage Tax / Hotel Tax	302,752	-
LEA Aid	-	4,280,185
Group Home	-	-
Housing Aid Capital Projects	145,038	-
Housing Aid Bonded Debt	425,337	-
State Food Service Revenue	-	8,066
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	99,916
Motor Vehicle Phase Out	266,445	-
Other Revenue	132,320	930,930
Local Appropriation for Education	-	32,846,243
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
<b>Total Revenue</b>	<b>\$ 60,241,237</b>	<b>\$ 41,935,053</b>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	25,000	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<b>\$ 25,000</b>	<b>\$ -</b>

Town of Portsmouth  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public Works	Parks and Rec	Police Department
	Government	Finance	Services	IT					
Compensation- Group A	\$ 676,017	\$ 566,952	\$ -	\$ -	\$ 443,478	\$ -	\$ 1,105,895	\$ 72,513	\$ 2,520,078
Compensation - Group B	-	-	-	-	-	-	-	-	57,184
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	17,466	-	-	-	9,140	-	107,546	-	365,081
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	100,407	104,609	-	-	76,436	-	288,729	-	436,582
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	-
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	9,007	5,759	-	-	5,767	-	20,663	-	30,616
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	-
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	67,614	42,277	-	-	33,146	-	87,363	4,841	210,273
Life Insurance	38,468	-	-	-	-	-	-	-	-
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	5,313	150	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
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	757,254	40,947	-	-	32,821	-	274,123	-	1,646,388
Purchased Services	348,315	70,933	-	89,591	116,921	-	77,429	16,288	73,238
Materials/Supplies	18,123	23,794	-	-	7,223	-	23,272	3,282	30,268
Software Licenses	-	49,956	-	78,429	1,188	-	-	-	31,636
Capital Outlays	-	30,547	-	70,998	-	-	-	-	175,138
Insurance	226,437	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	272,932	7,947	33,296
Vehicle Operations	-	-	-	-	2,908	-	46,187	-	109,714
Utilities	-	67,181	-	-	-	-	105,693	4,618	54,120
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	178,650	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	100,000	-	-
Trash Removal & Recycling	-	-	-	-	-	-	543,661	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Other Operation Expenditures	69,308	323,660	123,696	-	24,725	629,325	124,569	3,573	57,898
Tipping Fees	-	-	-	-	-	-	83,488	-	-
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	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,333,728</b>	<b>\$ 1,326,764</b>	<b>\$ 123,696</b>	<b>\$ 239,017</b>	<b>\$ 753,753</b>	<b>\$ 629,325</b>	<b>\$ 3,440,200</b>	<b>\$ 113,063</b>	<b>\$ 5,831,510</b>

Town of Portsmouth  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire	Centralized	Public Safety	Education	Debt	OPEB	Total	Education
	Department	Dispatch	Other	Appropriation			Municipal	Department
Compensation- Group A	\$ 2,493,262	\$ -	\$ 138,718	\$ -	\$ -	\$ -	\$ 8,016,914	\$ 17,602,120
Compensation - Group B	130,527	-	-	-	-	-	187,710	1,787,520
Compensation - Group C	-	-	-	-	-	-	-	3,873,267
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	527,073	-	19,578	-	-	-	1,045,884	-
Overtime - Group B	54,168	-	-	-	-	-	54,168	-
Overtime - Group C	-	-	-	-	-	-	-	137,291
Police & Fire Detail	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	463,933	-	22,801	-	-	-	1,493,496	2,626,024
Active Medical Insurance- Group B	17,901	-	-	-	-	-	17,901	279,408
Active Medical Insurance- Group C	-	-	-	-	-	-	-	549,275
Active Dental insurance- Group A	30,906	-	1,201	-	-	-	103,918	160,320
Active Dental Insurance- Group B	1,296	-	-	-	-	-	1,296	17,130
Active Dental Insurance- Group C	-	-	-	-	-	-	-	32,307
Payroll Taxes	230,453	-	19,444	-	-	-	695,412	631,438
Life Insurance	-	-	-	-	-	-	38,468	37,054
State Defined Contribution- Group A	-	-	-	-	-	-	-	379,958
State Defined Contribution - Group B	-	-	-	-	-	-	-	38,325
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	5,463	147,146
Other Benefits- Group B	-	-	-	-	-	-	-	29,250
Other Benefits- Group C	-	-	-	-	-	-	-	26,368
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	628,155
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	2,255,984
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	225,839
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	1,527,685	-	8,424	-	-	-	4,287,642	151,633
Purchased Services	111,101	-	47,589	-	-	-	951,404	6,460,670
Materials/Supplies	3,692	-	290	-	-	-	109,945	644,183
Software Licenses	13,749	-	-	-	-	-	174,957	304,021
Capital Outlays	90,483	-	23,305	-	-	-	390,470	1,253,629
Insurance	-	-	-	-	-	-	226,437	201,944
Maintenance	25,632	-	7,670	-	-	-	347,478	572,374
Vehicle Operations	108,764	-	1,640	-	-	-	269,213	36,204
Utilities	31,480	-	-	-	-	-	263,093	621,454
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	178,650	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	100,000	-
Trash Removal & Recycling	-	-	-	-	-	-	543,661	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	7,915
Other Operation Expenditures	240,614	-	208,818	-	-	-	1,806,185	82,808
Tipping Fees	-	-	-	-	-	-	83,488	-
Local Appropriation for Education	-	-	-	32,846,243	-	-	32,846,243	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	1,643,225	-	1,643,225	-
Municipal Debt- Interest	-	-	-	-	616,383	-	616,383	-
School Debt- Principal	-	-	-	-	491,836	-	491,836	-
School Debt- Interest	-	-	-	-	156,371	-	156,371	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	89,989
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	1,026,375	1,026,375	-
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,102,717</b>	<b>\$ -</b>	<b>\$ 499,480</b>	<b>\$ 32,846,243</b>	<b>\$ 2,907,815</b>	<b>\$ 1,026,375</b>	<b>\$ 58,173,686</b>	<b>\$ 41,891,002</b>

Financing Uses: Transfer to Capital Funds	\$ 898,648	\$ -
Financing Uses: Transfer to Other Funds	124,531	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
<b>Total Other Financing Uses</b>	<b>\$ 1,023,179</b>	<b>\$ -</b>
<b>Net Change in Fund Balance<sup>1</sup></b>	<b>1,069,372</b>	<b>44,051</b>
<b>Fund Balance1- beginning of year</b>	<b>\$7,981,487</b>	<b>\$3,568,587</b>
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	(48,243)
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<b>7,981,487</b>	<b>3,520,344</b>
Rounding	-	-
<b>Fund Balance<sup>1</sup> - end of year</b>	<b>\$ 9,050,859</b>	<b>\$ 3,564,395</b>

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

Town of Portsmouth  
Annual Supplemental Transparency Report (MTP2)  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Municipal  
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018</b>						\$ 7,981,487		\$ 7,981,487	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>						<u>\$ 7,981,487</u>	<u>-</u>	<u>\$ 7,981,487</u>	
General Fund	\$ 59,181,337	\$ 157,320	\$ 24,546,505	\$ 33,869,422	\$ 922,730	\$ 7,746,480	\$ -	\$ 7,746,480	\$ 8,669,210
Transfer Station	816,838	-	780,938	-	\$ 35,900	36,400	-	36,400	72,300
Impact Fees in Special Revenue Funds	110,742	-	-	-	\$ 110,742	198,607	-	198,607	309,349
<b>Totals per audited financial statements</b>	<u>\$ 60,108,917</u>	<u>\$ 157,320</u>	<u>\$ 25,327,443</u>	<u>\$ 33,869,422</u>	<u>\$ 1,069,372</u>	<u>\$ 7,981,487</u>	<u>\$ -</u>	<u>\$ 7,981,487</u>	<u>\$ 9,050,859</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 32,846,243	\$ (32,846,243)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Glen Manor House presented as other financing source on the financial statements but as a revenue on MTP2	132,320	(132,320)	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 60,241,237</u>	<u>\$ 25,000</u>	<u>\$ 58,173,686</u>	<u>\$ 1,023,179</u>	<u>\$ 1,069,372</u>	<u>\$ 7,981,487</u>	<u>\$ -</u>	<u>\$ 7,981,487</u>	<u>\$ 9,050,859</u>

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

Town of Portsmouth  
Annual Supplemental Transparency Report (MTP2)  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Education Department  
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018</b>						\$ 3,568,587	-	\$ 3,568,587	
<i>Prior year capital purchase not reflected on FY18 MTP2</i>						(48,243)	-	(48,243)	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>						<u>\$ 3,520,344</u>	-	<u>\$ 3,520,344</u>	
School Unrestricted Fund	\$ 8,132,611	\$ 32,846,243	\$ 40,494,404	\$ 544,787	\$ (60,337)	\$ 1,458,313	\$ -	\$ 1,458,313	\$ 1,397,976
Enterprise Fund - School Nutrition Fund	745,628	8228	723,646	-	30,210	199,467	-	199,467	229,677
Enterprise Fund - School Summer School Fund	-	-	-	-	-	(234)	-	(234)	(234)
School Capital Projects Fund	-	536,559	684,535	-	(147,976)	1,663,890	-	1,663,890	1,515,914
School Special Revenue Funds	2,016,131	-	1,786,008	-	230,123	283,756	-	283,756	513,879
<b>Totals per audited financial statements</b>	<u>\$ 10,894,370</u>	<u>\$ 33,391,030</u>	<u>\$ 43,688,593</u>	<u>\$ 544,787</u>	<u>\$ 52,020</u>	<u>\$ 3,605,192</u>	<u>\$ -</u>	<u>\$ 3,605,192</u>	<u>\$ 3,657,212</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 32,846,243	\$ (32,846,243)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(1,805,561)	-	(1,805,561)	-	\$ -	-	-	-	-
Enterprise Fund - School Nutrition Fund depreciation reported as an expenditure for GAAP but excluded from UCOA and MTP2	-	-	7,970	-	\$ (7,970)	(84,847)	-	(84,847)	(92,817)
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.	-	(8,228)	-	(8,228)	\$ -	-	-	-	-
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.	-	(536,559)	-	(536,559)	\$ -	-	-	-	-
Rounding	1	-	-	-	1	(1)	-	(1)	-
<b>Totals Per MTP2</b>	<u>\$ 41,935,053</u>	<u>\$ -</u>	<u>\$ 41,891,002</u>	<u>\$ -</u>	<u>\$ 44,051</u>	<u>\$ 3,520,344</u>	<u>\$ -</u>	<u>\$ 3,520,344</u>	<u>\$ 3,564,395</u>
<b><u>Reconciliation from MTP2 to UCOA</u></b>									
Enterprise Fund capital purchase reflected on MTP2 not included in UCOA	<u>-</u>	<u>-</u>	<u>\$ (18,472)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Totals per UCOA Validated Totals Report</b>	<u>\$ 41,935,053</u>	<u>\$ -</u>	<u>\$ 41,872,530</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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