



CITY MANAGER'S ADOPTED FY 2020 BUDGET



Courtesy of Susan Mooney

Presented to:
Mayor Claude V. Z. Morgan
South Portland City Council

Presented by:
Scott T. Morelli
City Manager

July 1, 2019

CITY OF SOUTH PORTLAND

Adopted FY 2020 Budget

City Council

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July 1, 2019

**CITY OF SOUTH PORTLAND
ADOPTED FY 2020 BUDGET
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Executive Department

Scott T. Morelli
City Manager

July 25, 2019

Mayor Claude Morgan
South Portland City Council
25 Cottage Road
South Portland, Maine 04106

RE: Adopted Fiscal Year 2020 Budget

Dear Mayor Morgan and City Councilors:

I hereby submit to the City Council the City Adopted Fiscal Year 2020 budget (FY20). This budget includes General Fund appropriations for municipal operations, school operations, and the Cumberland County tax obligation. Additionally, this budget includes the Sewer User Fund, Enterprise/TIF Funds, and Grant Funds budgets. The total adopted operating budget for the City of South Portland for FY20, which totals \$108,109,824, an increase of \$4,509,157 (or 4.35%) from the FY19 budget.

Table I
Total Budget Across All Funds
Comparison FY 2019 and FY 2020

	FY19	FY20	Dollar	
	<u>Adopted</u>	<u>Adopted</u>	<u>Change</u>	<u>%</u>
General Fund	\$ 88,338,226	\$ 92,374,445	\$ 4,036,219	4.57%
Sewer User Fund	\$ 6,041,540	\$ 6,149,223	\$ 107,683	1.78%
Enterprise Funds	\$ 6,470,310	\$ 6,825,026	\$ 354,716	5.48%
Grant Funds	\$ 2,750,591	\$ 2,761,130	\$ 10,539	0.38%
	<u>\$ 103,600,667</u>	<u>\$ 108,109,824</u>	<u>\$ 4,509,157</u>	<u>4.35%</u>

FY20 Budget Objectives

The FY20 budget was crafted with three high-level objectives in mind: 1) to live within the 3.75% overall expenditure increase guidance given by Council at a January workshop, 2) to

maintain or enhance the City services our residents and business-owners have come to expect, and 3) to address the City Council’s adopted goals for 2019.

Objective 1: Submit a Budget that Falls within the Guidance given by City Council

Both the FY20 Manager Proposed and Council adopted budgets came in higher than the general guidance given by Council to staff at a January workshop. At that time, Council indicated it would be amenable to an expenditure increase of 3.75%.

For the budget initially proposed by the City Manager, the Municipal increase was slightly higher, at 4.05%. For the Council adopted budget, the increase is 5.28%. When factoring in the School (3.99%) and County (5.99%) increases, overall expenditures are up 4.57%. However, due to a variety of factors, the actual tax rate increase will only rise 3.24% overall. The tax rate impact of the various stages of the budget is outlined in following Tables II a, II b and II c:

Table II a
Tax Rate Increase (Manager Proposed)

	<u>Increase to Tax Rate</u>	<u>% Increase</u>	<u>% Share of Tax Rate Increase</u>
Municipal	\$0.20	3.72%	30.1%
School	\$0.43	3.42%	63.2%
County	\$0.04	5.63%	6.7%
TOTAL	\$0.67	3.60%	100%

Table II b
Tax Rate Increase (Council Adopted)

	<u>Increase to Tax Rate</u>	<u>% Increase</u>	<u>% Share of Tax Rate Increase</u>
Municipal	\$0.13	2.08%	28.8%
School	\$0.51	4.16%	66.8%
County	\$0.05	6.43%	4.4%
TOTAL	\$0.70	3.78%	100%

As adopted, the Municipal share of the budget results in a \$0.13 increase on the tax rate, from \$5.39 to \$5.52 (2.50%). Although many Council goals are addressed thanks to this increase (see Objective 2), it is a relatively significant increase in the City’s share of the tax rate. Over the past five years, the City’s share of the tax rate has increased by an average of 1.0% per year.

After adoption of the budget, the final process is the tax commitment. During this process, the tax rate is adjusted to reflect changes in three factors related to valuation:

1. Final Business Equipment Tax Exemption (BETE) property valuation and the related reimbursement from the State of Maine;
2. Final Homestead Exempt property and the related reimbursement from the State of Maine; and

3. Final taxable valuation.

When the budget was adopted, an assumption was made that the State Legislature was going to approve an increase in the Homestead Exemption program from \$20,000 to \$25,000 per household and then providing full state reimbursement for the added valuation. Subsequent to the approval of the City budget, the legislature postponed this adjustment for one year. This impacted the final committed budget by decreasing estimated Homestead reimbursement revenue while increasing taxable valuation. The final BETE reimbursement also came in slightly higher, as did final taxable valuation (primarily the result of the smaller Homestead exemptions). The committed taxes resulted in the following tax rate increase:

Table II c
Tax Rate Increase (Committed)

	<u>Increase to Tax Rate</u>	<u>% Increase</u>	<u>% Share of Tax Rate Increase</u>
Municipal	\$0.159	2.95%	29.03%
School	\$0.397	3.22%	66.57%
County	\$0.044	5.38%	4.40%
TOTAL	\$0.60	3.24%	100.00%

Objective 2: Maintain or Enhance City Services that our Residents and Business-Owners have come to Expect

The adopted budget maintains the City’s existing levels of service and, in some cases, is able to enhance it. Some of these enhancements include:

- **New “Pipeline” Police Officer Position:** This position will better enable us to send officers to the Police Academy, which occurs twice per year (January and August). It will allow for a retiring officer to be replaced immediately with a fully trained officer in a time when there is significant difficulty in recruiting new people into the profession. Once the employee filling this position has completed the academy, s/he can assist with increased traffic control while waiting to fill a retiring officer’s vacancy. *Funded effective January 1, 2020.*
- **Full-Time Sustainability Coordinator Position (from Part-Time):** The position will enhance the capacity of the Sustainability Office as it deals with an increased workload and prepares for implementation of the Climate Action and Adaptation Plan. *Funded effective September 1, 2020.*
- **Increased Library Hours:** Hours for the Outreach Librarian will increase from 8 to 20 per week, allowing for expansion of the availability of delivery to the homebound. It will also increase the Youth Services Assistant from 20 hours per week to 37.5, allowing for the expansion of children’s programming and expertise focused on elementary-aged children at both library locations. A new 17-hour per week Library Aide position will be created

and all current aides will receive an addition five hours per week. Hours can then be expanded at the main branch from 46 to 54 per week (Monday – Saturday) and from 23 to 24 per week at the branch (Sunday – Friday).

- Upgraded Health Officer Hours: This upgrade increases the weekly hours to up to eight per week and better enables our Health Officer to have a more proactive approach to this position. Funding had been requested for 16 hours per week but, because the employee who currently holds this position is a full-time Firefighter, there are overtime issues the City would need to deal with making such an increase too pricey.
- Upgraded Teen Coordinator (from P/T to F/T): The Recreation Division has had a difficult time keeping someone in this 30 hour per week position; with the upgrade to full-time, we anticipate far less turnover and more offerings for our youth.
- Additional Patrol Officer: An new Patrol Officer position was included in the FY20 budget to help address the traffic concerns of residents.
- New Pool Lifeguard: A new pool Life Guard position was added to help with the demand for use of our pool at the Community Center.

Other service enhancements, while worthy, were unable to be funded. More information on these unfunded positions are detailed later in this document.

Objective 3: Address the Council’s Adopted Goals for 2019

The City Council’s adopted goals for 2019 were at the forefront of many of the decisions that went into this year’s budget. These eight goals were formulated at a workshop in late February and then formally adopted by Council in March. Below is a listing of each goal and a summary of how the FY20 operating and CIP budgets address them.

❖ GOAL 1: Waterfront Master Plan

The FY20 CIP directly addresses this goal, with the inclusion of \$100,000 for the creation of this plan. Though a future workshop will be needed with Council prior to issuing a Request for Proposals from consultants to ensure we understand exactly what Council wants to see from this plan, we initially have envisioned the following elements:

- Resiliency and flood management related to climate change and sea level rise;
- Recreation, including public access to the waterfront;
- Shoreland environmental protection;
- Economic development, including water-dependent industries;
- Land use and land use regulations;
- Transportation, including water-based transportation;
- Evacuation planning;
- Laying a foundation for Brownfield grants;
- Tax base enhancement; and

- Infrastructure protection and improvements.

❖ **GOAL 2: Public Safety and Environmental Mitigation**

The addition of the Pipeline Officer position in the Police Department will help to ensure we are more often staffed at full force. The added hours for the Health Officer position will also serve to better improve public health and safety in South Portland. As noted in the separate CIP budget document, that budget makes major investments in this area. Specifically, the funding for a new Cash Corner fire station, repairs to the Central and West End fire stations, and repairs to the Police Department.

The upgrade of the part-time Sustainability Coordinator to full-time will improve the City's ability to address the negative effects of climate change on our community.

❖ **GOAL 3: Increase Diversity**

The FY20 budget includes additional training funds in our Human Resources budget to provide staff with two full days and four half days of diversity and workforce training.

This budget also funds a modest implementation of the Classification and Compensation Plan, which we expect to be completed midway through the fiscal year. We have allocated \$50,000 to help implement the pay increases expected to result from the plan findings, although this amount will likely only cover a portion of those increases. Coupled with a 2% Cost of Living Adjustment (COLA) for all non-union employees and slightly higher COLA increases for our various union positions, South Portland will be better positioned to attract and retain a talented and skilled workforce. We hope this measure helps us to improve recruitment of individuals currently underrepresented at all levels of City government.

❖ **GOAL 4: Improve Bike and Pedestrian Safety**

The Public Works budget lines for Highway Maintenance (\$625,000) and Sidewalk Maintenance (\$75,000) remain flat. However, these amounts still represent significant investment in our streets and sidewalks. Additionally, the adopted FY20 CIP funds various projects and equipment upgrades. Of particular note in the CIP:

- Funding for pedestrian warning flashers
- Funding for the Broadway, Lincoln, Vachon multi-use path
- \$300,000 to invest in sidewalks

In addition, the new Patrol Officer position will help to improve traffic and speed monitoring and enforcement throughout the city.

❖ **GOAL 5: Expand Access to Affordable Housing Throughout the City**

There are not any items that directly address this goal within the FY20 budget. However, it is important to remember the credit enhancement agreements (aka property tax reimbursements) for the Avesta project on Westbrook Street and Housing Authority project on Main Street will both come from the TIF fund.

❖ **GOAL 6: Increase Sustainability**

Bringing the part-time Sustainability Coordinator position to full-time will yield 17.5 hours of additional work per week dedicated to the City’s sustainability efforts. In addition, this budget also makes another contribution to the Land Bank account, which most likely will exceed the \$1 million target by the end of the fiscal year. Our CIP also funds a weed steamer to kill weeds naturally on our athletic fields and sidewalks. We are also increasing our investment in organic fertilizer to treat our parks and fields. Finally, there are a number of projects in our CIP from our Water Resource Protection department that improve water quality in South Portland.

❖ **GOAL 7: Senior Services and Aging in Place**

An additional \$15,000 has been added to the budget for the Senior Implementation Steering Committee to aid with that group’s efforts to implement the findings from the Senior Citizen Ad Hoc Advisory Committee’s report. Though this committee is likely to request more significant funds in next year’s budget to better address some of the report recommendations, this initial funding is an excellent start.

New to this year’s budget is funding to produce a letter to be inserted into two of the four tax bills sent out to each taxpayer during the year. Many communities have found this to be a successful way to communicate with their residents, especially populations who do not have access to the internet. This letter will be sent from the City Manager and include updates on various events, activities, and issues within the City and should be a valuable tool for those seniors who do not have internet access.

The FY20 budget also includes level-funding for the Senior Property Tax Relief Program, which is now available to qualifying seniors age 68 and above.

❖ **GOAL 8: Continue with Neighborhood Master Plans**

There are no items in the FY20 budget that address this goal. Staff does intend to move on to the Mall area for a master plan once the *Knightsville Fore & Aft* project is complete.

FY20 Budget Process

In late 2019, department heads were tasked with coming up with their FY20 CIP and operating budget requests. The manager instructed each department head to request what they believe is needed to maintain, or improve, their operations. In January, Council provided guidance to City and School staff regarding an acceptable expenditure increase range and, in early February, department heads submitted their requests. In mid-February, the City Manager, Finance Director,

and Controller met with each department head to review their requests. Over the course of the next several weeks, departmental budgets were scoured to ensure compliance with Council guidance, Council goals, and the LD #1 growth factor.

Getting to Below 3.75% Expenditure Increase

At the start of the budget process, with fixed cost increases, additional departmental requests, and anticipated changes in revenues, the Municipal share of the budget would have increased its share of the tax rate by \$0.44 – an 8.23% increase. This meant staff needed to find just under \$1 million in savings or revenue enhancements from the budget requests in order to be within Council’s guidance of 3.75%.

As noted previously, while we were able to fund a handful of new or upgraded positions in the FY20 budget, several requests were denied in order to help reach the target of \$925,000 in savings. These included a new IT Help Desk position, two upgrades for custodial staff, and a larger proposal from the Library Director, only part of which was funded.

In reviewing the non-personnel portions of the departmental budget requests, we were able to reduce or eliminate requests in a number of different lines. Some of the more significant cuts include:

- Decreasing the adopted additional hours for the Health Officer from 16 to 8;
- Reducing equipment maintenance by \$22,470 for the IS department;
- Reducing the rent payouts from our General Assistance office by \$60,000, to reflect actual;
- Reducing the PW department’s request for sand and salt by \$21,700, to reflect actual;
- Eliminating the request by the Sustainability Department for an electronic vehicle (\$7,080);
- Eliminating the subsidy for the Recreation Division’s enterprise fund as they are now covering their costs with user fees;
- Cutting \$14,000 from the City Manager’s request for an expanded employee appreciation dinner and holiday party;
- Increasing – by \$100,000 – the projected revenue from interest income due to more favorable rates;
- Eliminating the “double-dipping” that has been occurring with the in lieu of payments for employees and their spouses when one of them opts to take the City’s health insurance, thereby saving \$14,592;
- Eliminating the annual contribution to the City’s accrued compensated absences reserve, saving \$150,000, and reducing the contribution to the unemployment reserve by \$15,000;
- Eliminating the \$5,000 for a adopted department head retreat/team-building event;
- Reducing temporary help for public works by \$10,000, to reflect actual;

- Reducing workers compensation by \$15,000, to reflect actual.

Tax Rate Stabilization Fund

At the February 14, 2019 Council meeting, Council was presented with the results of the fiscal year ending June 30, 2018 audit. The City finished the year with a greater than anticipated surplus and a strong Unassigned Fund Balance. Currently, the Unassigned Fund Balance exceeds the Fund Balance Policy and, at that meeting, the recommendation was to use a portion of that excess to fund the FY20 capital budget and make an additional contribution into the tax rate stabilization fund. This budget contributes an additional \$500,000 to lower the taxes raised for five years by \$100,000 per year. Over the last nine years, the City has used fund balance as a means of reducing what is raised from taxes (lowering the tax rate). To provide a more level impact to the tax rate, the City uses a multi-year funding approach of a tax rate stabilization reserve. The stabilization schedule commits the use of fund balance to off-set the tax rate over several years, through declining funding. By increasing the funding in this account, the Council would, in a sense, buy down the tax rate over the next five years. In the FY20 adopted budget, staff is proposing to increase the funding towards the tax stabilization account by \$500,000.

<u>Approved FY19 Schedule</u>		<u>Adopted FY20 Schedule</u>	
FY19	\$500,000	FY19	\$500,000
FY20	\$400,000	FY20	\$500,000
FY21	\$300,000	FY21	\$400,000
FY22	\$200,000	FY22	\$300,000
FY23	\$100,000	FY23	\$200,000
FY24	\$ 0	FY24	\$100,000

By using \$500,000 from the Tax Rate Stabilization Fund, the City is able to buy down its share of the tax rate. For the median South Portland homeowner (\$204,200), this equates to a savings on their tax bill of \$31. We feel this approach accomplishes our goal of lowering the tax rate while also avoiding the “roller-coaster effect” on property tax bills.

State Revenue Sharing

It is important to note the negative impact that reductions in State Revenue Sharing have inflicted upon the City and its taxpayers in this budget and in budget years as far back as FY06. Prior governors and legislatures have raided this fund to pay for other spending priorities and/or to place dollars into their “rainy day” account rather than send Maine municipalities 5% of the sales and income taxes generated in communities across the state, as is required by law. **The new State budget restores a modest amount of the lost revenue sharing (going from 2% to 3% for FY2020).** If the State funded revenue sharing at the 5% level as required by law, the City of South Portland revenue would receive \$1.1 million more in FY20 at the full 5%, resulting in a \$0.31 reduction in the tax rate, saving the median homeowner about \$63 on their property tax bill. Looking forward in the second year of the State budget (FY2021), the funding level is anticipated to increase to the 3.75% level.

LD #1 Growth Factor

The City Council provided both the Schools and City an opportunity to grow their respective budgets by 3.75%. Historically, the City has been below the LD #1 guidance and State Statute allows for the compounding of unused capacity from year to year. South Portland currently has significant capacity under the LD #1 Statute.

Average Personal Income Growth	2.77%
Property Tax Growth	<u>1.84%</u>
LD #1	4.61%

The LD #1 growth number for FY19 is 4.61%. The City’s budget meets both the City Council’s guidance and the LD #1 growth threshold.

FY2020 - ADOPTED BUDGET

General Fund

The General Fund is the largest portion of the budget with a total appropriation request of \$92,374,445. The General Fund includes the property tax supported services for Municipal operations, the School Department, and taxes levied by Cumberland County.

Table III
Total General Fund
Comparison FY 2019 and FY 2020

	FY19	FY20	Dollar	
	<u>Adopted</u>	<u>Adopted</u>	<u>Change</u>	<u>%</u>
Municipal	\$ 35,205,632	\$ 37,065,347	\$ 1,859,715	5.28%
School	\$ 50,346,899	\$ 52,356,520	\$ 2,009,621	3.99%
County	\$ 2,785,695	\$ 2,952,578	\$ 166,883	5.99%
	\$ 88,338,226	\$ 92,374,445	\$ 4,036,219	4.57%

Municipal Departments

Below you will find a highlight of new items included within certain departmental budgets, including rationales for significant dollar or percentage increases within the line item categories of these budgets.

City Council

- \$15,000 for the ad hoc Senior Steering Implementation Committee
- \$5,500 to reinstitute the annual Board/Committee Recognition event, where each group will provide an update on their work and also receive guidance from Council as to what their focus for the upcoming year should be
- Increased funding for GPCOG dues

- \$4,000 to join the Mayor's Coalition

City Clerk

- Rental of six additional voting machines for municipal elections to better handle large voter turnouts

Planning

- Doubling the amount (to \$24,000) for contractual engineering services to assist the department with evaluating various traffic and pedestrian issues

Sustainability

- \$10,000 for four summer interns to assist with improving the recycling load contamination rates. If successful, this will help us save money on rejected loads and the resulting tipping fees at ecomaine

Police

- Additional \$12,500 for clothing, pursuant to new contract
- 24% increase (\$29,000) in vehicle purchases due to the higher cost of hybrid vehicles (from \$35,000 to \$42,000 each)

Fire

- Last year's budget included four firefighters coming on at midyear to meet increased needs of the department, including more rescue calls. At the same time, the department underwent a restructuring, which elevated a firefighter to a deputy chief position at a higher cost. The FY20 budget reflects the full year impact of these items

Public Works

- Increasing costs related to municipal solid waste (MSW) disposal: increase in MSW tipping fees (\$15,000), new recycling fees (\$80,500), and contamination fees (\$50,005)

Insurances

- The City has, over the past several years, had more limited increases compared to many organizations and businesses. Over the last three years, budgetary increases were 1.12%, 5.43%, and 2.57%. We anticipate a much higher increase for the coming year as a result of added positions and overall rising health insurance costs. The budgeted increase for the coming year is \$182,800, or 4.86%
- Various retirement plan cost increases of \$98,650
- The City experienced a large property claim this past year, as a result we anticipate a \$26,000 increase in our property and liability insurance premium

All departmental budgets can be divided into the following nine major expenditure categories:

Personnel Services. The major expenditures of personnel services include: salaries, wages, overtime, pension and health benefits, workers' compensation and unemployment insurance, and disability and life insurance. Personnel costs account for 67.98% of the total budget. The budget includes wage increases for union and non-union employees, including the additional costs associated with the recently approved union contracts. For FY20, the Personnel Services category is \$25,197,081, an increase of \$1,381,638 or 5.80% over FY19. Increases in this category stem from bringing on several full-time positions that were funded for only half a year in the FY19 budget. Last year's budget included bringing on at mid-year: four new firefighters, a new Code Enforcement staff member, and a new Public Works operator. These positions are now funded for the full 12 months.

Contracted Services. Contracted services include: the City's cost of water, sewer, electricity, street and traffic lights, building and equipment maintenance, rent and leases, solid waste disposal costs at ecomaine, curbside solid waste and recycling contract with a private contractor, and the City's Contingency Account. Contracted services are \$5,018,822, an increase of \$426,303 or 9.28%. Contracted services represent 13.54% of the total general fund appropriation. The largest increase in this category relates to increases in the solid waste and recycling disposal costs of \$164,000.

Supplies. Supplies include: construction material, equipment and vehicle parts, road sand and salt, gas, oil, heating fuel, library books and periodicals, and office and printing supplies. Supplies are adopted at \$2,216,529, an increase of \$78,202 or 3.66%. Supplies represent 5.98% of the total general fund appropriation.

Fixed Charges. Fixed Charges include: tax abatements, general and commercial liability insurance, automobile and property insurance, and dues and memberships. Fixed charges represent \$901,255 in the budget, down \$15,873 or -1.73%. Fixed charges represent 2.43% of the City's general fund budget.

Debt. Debt Service includes annual principal and interest payments on the City's outstanding debt obligations. Debt Service this year will be \$1,524,899, a \$57,013 (-3.60%) decrease to bond and lease debt service payments. This year, Debt Service represents 4.11% of the total general fund appropriation. Debt service costs declined this year as a result of the final payment on the community center bond issue of 1998. However, these costs will increase significantly in FY21 due to approval of the bond issue for the various public safety building improvements.

Intergovernmental (Joint Dispatch). The cities of Portland and South Portland teamed up a number of years ago to share an E911 dispatch center. Located at the Portland Police Department, the dispatch center covers both communities and provides a great opportunity to share in public safety resources. South Portland has assumed responsibility of a percentage of the equipment and infrastructure in the dispatch facility. South Portland employees who went to work in the dispatch room are still under a South Portland union contract. When a South Portland dispatcher leaves their position, the position is filled by the City of Portland and the employee becomes a Portland employee. South Portland has gone from 11 dispatchers at the time of merger, down to three dispatchers today. Whether Portland or South Portland, the

dispatchers in the facility answer both communities' calls for service. The FY20 cost of the Intergovernmental category is \$810,928, up \$17,494 or 2.20%. This represents 2.19% of the total budget.

Property Tax Reimbursements. This category represents the amount of funding the City puts into the Senior Citizen Property Tax Relief Fund. In the FY19 budget, Council increased funding so the minimum qualifying age could be lowered from 70 to 67. For FY20 it remains flat, at \$45,000.

Capital Outlay and Transfers. This category includes appropriations for the replacement of vehicles and equipment. The Capital Outlay and Transfers category represents 3.24% of the total budget. Historically, capital outlay requests included funding of capital reserves, Police Department motor vehicles, equipment replacement, technology reserve accounts, and the municipal building reserve account. The adopted capital outlay and transfers budgets for FY20 are \$1,199,113, up \$54,164 or 4.73%.

Other. This category is for any miscellaneous expenditures that do not fit in any of the eight categories above. The amount is down \$25,200, or -14.24%.

Table IV
Municipal General Fund Appropriation
By Expenditure Category
Comparison FY 2019 and FY 2020

	FY19	FY20	Dollar	
	<u>Adopted</u>	<u>Adopted</u>	<u>Change</u>	<u>%</u>
Personnel	\$ 23,815,443	\$ 25,197,081	\$ 1,381,638	5.80%
Contractual Services	\$ 4,592,519	\$ 5,018,822	\$ 426,303	9.28%
Supplies	\$ 2,138,327	\$ 2,216,529	\$ 78,202	3.66%
Fixed Charges	\$ 917,128	\$ 901,255	\$ (15,873)	-1.73%
Debt	\$ 1,581,912	\$ 1,524,899	\$ (57,013)	-3.60%
Intergov (Dispatch)	\$ 793,434	\$ 810,928	\$ 17,494	2.20%
Property tax reimbursements	\$ 45,000	\$ 45,000	\$ -	0.00%
Capital	\$ 1,144,949	\$ 1,199,113	\$ 54,164	4.73%
Other	\$ 176,920	\$ 151,720	\$ (25,200)	-14.24%
Total	\$ 35,205,632	\$ 37,065,347	\$ 1,859,715	5.28%

Another way to look at the overall municipal appropriation request is on a programmatic basis by major functional area. The City's General Fund appropriation is divided into the following major functional areas:

Table V
Municipal General Fund Appropriation By Function
Comparison FY 2019 and FY 2020

	FY19	FY20	Dollar	
	<u>Adopted</u>	<u>Adopted</u>	<u>Change</u>	<u>%</u>
Public Safety	\$ 11,664,308	\$ 12,380,204	\$ 715,896	6.14%
Insurance and Benefits	\$ 7,773,735	\$ 8,073,460	\$ 299,725	3.86%
Public Works	\$ 4,846,256	\$ 5,223,303	\$ 377,047	7.78%
Culture and Rec.	\$ 3,297,077	\$ 3,459,724	\$ 162,647	4.93%
General Govt	\$ 3,818,663	\$ 4,136,440	\$ 317,777	8.32%
Debt	\$ 1,581,912	\$ 1,524,899	\$ (57,013)	-3.60%
Transp. & Waterfront	\$ 1,443,192	\$ 1,513,539	\$ 70,347	4.87%
Health and Welfare	\$ 633,489	\$ 606,778	\$ (26,711)	-4.22%
Conting. and Reserves	\$ 147,000	\$ 147,000	\$ -	0.00%
Total	\$ 35,205,632	\$ 37,065,347	\$ 1,859,715	5.28%

Municipal General Fund Revenues

On the revenue side of the Municipal General Fund budget, total non-property tax revenues are estimated at \$13,679,869 an increase of \$1,032,729 or 8.17%.

Table VI
Distribution of Municipal Non Property Tax Revenues
Comparison FY 2019 and FY 2020

	FY19	FY20	Dollar	
	<u>Adopted</u>	<u>Adopted</u>	<u>Change</u>	<u>%</u>
Excise Taxes	\$ 6,588,400	\$ 6,788,000	\$ 199,600	3.03%
State Revenue Sharing	\$ 1,250,000	\$ 1,750,000	\$ 500,000	40.00%
Fee for Service	\$ 1,779,400	\$ 1,855,350	\$ 75,950	4.27%
Investment Income	\$ 400,000	\$ 500,000	\$ 100,000	25.00%
Licenses, Permits and Fines	\$ 987,250	\$ 990,100	\$ 2,850	0.29%
Payments in lieu of taxes	\$ 278,050	\$ 279,604	\$ 1,554	0.56%
Federal Transit	\$ 708,200	\$ 730,125	\$ 21,925	3.10%
Other	\$ 655,840	\$ 786,690	\$ 130,850	19.95%
Total	\$ 12,647,140	\$ 13,679,869	\$ 1,032,729	8.17%

Municipal Needs from Property Taxes

With expenditures of \$37,065,347 and non-property tax revenues of \$13,679,869, the total need from property taxes for FY20 to support City services is \$19,173,478, an increase of \$390,153 or 2.08%.

Table VII a
Municipal Needs from Taxes
Total Needs from Taxes (As Adopted)
Comparison FY 2019 and FY 2020

	FY19	FY20	Dollar	
	<u>Adopted</u>	<u>Adopted</u>	<u>Change</u>	<u>%</u>
Municipal Expenditures	\$ 35,205,632	\$ 37,065,347	\$ 1,859,715	5.28%
Use of Fund Balance	\$ 500,000	\$ 500,000	\$ -	0.00%
Use of BETE *	\$ 2,089,821	\$ 2,100,000	\$ 10,179	0.49%
Homestead *	\$ 1,185,346	\$ 1,612,000	\$ 426,654	35.99%
Non Property Tax Revenue	\$ 12,647,140	\$ 13,679,869	\$ 1,032,729	8.17%
Needs from Taxes	\$ 18,783,325	\$ 19,173,478	\$ 390,153	2.08%

As noted in page ii of the message, the amount to be raised by taxes as adopted is adjusted at the time of commitment to reflect final BETE, Homestead, and valuation numbers. This resulted in the following adjusted needs from taxes.

Table VII b
Municipal Needs from Taxes
Total Needs from Taxes (As Committed)
Comparison FY 2019 and FY 2020

	FY19	FY20	Dollar	
	<u>Adopted</u>	<u>Adopted</u>	<u>Change</u>	<u>%</u>
Municipal Expenditures	\$ 35,205,632	\$ 37,065,347	\$ 1,859,715	5.28%
Use of Fund Balance	\$ 500,000	\$ 500,000	\$ -	0.00%
Use of BETE *	\$ 2,089,821	\$ 2,304,000	\$ 214,179	0.49%
Homestead *	\$ 1,185,346	\$ 1,140,900	\$ -44,446	-3.75%
Non Property Tax Revenue	\$ 12,647,140	\$ 13,679,869	\$ 1,032,729	8.17%
Needs from Taxes	\$ 18,783,325	\$ 19,440,578	\$ 657,253	3.50%

School Department

The Superintendent’s FY20 adopted budget expenditures are \$52,356,520, resulting in an increase of \$2,009,621, or 3.84%. On the revenue side of the School Department budget, non-property tax revenues are \$7,523,877, which is an increase of \$639,404. The total amount to be raised from taxes for the adopted School Department budget is \$44,582,643, an increase of \$1,620,217, or 3.77%.

School Needs from Property Taxes

The total need from property taxes for FY20 to support the School Department is \$44,582,643, an increase of \$1,620,217 (3.77%) over FY19.

Table VIII
School Department Total Needs from Taxes
Comparison FY 2019 and FY 2020

	FY19	FY20	Dollar	
	<u>Adopted</u>	<u>Adopted</u>	<u>Change</u>	<u>%</u>
School Expenditures	\$ 50,346,899	\$ 52,356,520	\$ 2,009,621	3.84%
Use of Fund Balance	\$ (500,000)	\$ (250,000)	\$ 250,000	-100.00%
Nonproperty Tax Revenue	\$ (6,884,473)	\$ (7,523,877)	\$ (639,404)	8.50%
Needs from Taxes	\$ 42,962,426	\$ 44,582,643	\$ 1,620,217	3.77%

Cumberland County

Cumberland County’s property tax assessment for FY20 is \$2,952,578, an increase of \$166,883 or 5.99%.

Total Needs from Property Taxes

The total need from property taxes to support municipal, school, and county services is \$66,975,799, an increase of \$2,444,353 or 3.79% (as committed).

Table IX
General Fund Total Needs from Taxes
Comparison FY 2019 and FY 2020

	FY19 <u>Adopted</u>	FY20 <u>Adopted</u>	FY20 <u>Committed</u>	Dollar <u>Change</u>	<u>%</u>
Municipal	\$ 18,783,325	\$ 19,173,478	\$19,440,578	\$ 657,253	3.50%
School	\$ 42,962,426	\$ 44,582,643	\$44,582,643	\$ 1,620,217	3.77%
County	\$ 2,785,695	\$ 2,952,578	\$ 2,952,578	\$ 166,883	5.99%
Needs from taxes	\$ 64,531,446	\$ 66,708,699	\$66,975,799	\$ 2,444,353	3.79%

Estimated Property Tax Rate

Due to the early date of this process and the complexities of the City’s valuation base, the adopted budget estimated total valuation at \$3,475,000,000. Based on this estimated valuation, the estimated tax rate at that time was an increase of \$0.70 mils, from the FY19 rate of \$18.50 to \$19.20 (3.78% increase in the tax rate). As outlined previously, with the final BETE, Homestead, and valuation numbers, the committed tax rate changed to reflect these adjusted numbers. With a final total taxable valuation of \$3,506,500,000, the committed tax declined slightly to a rate of \$19.10 mils, an increase of \$0.60 mils (3.24%) as outlined below:

Table X
City Tax Rate Comparison
Comparison FY 2019 and FY 2020

	FY19 <u>Adopted</u>	FY20 <u>Adopted</u>	FY20 <u>Committed</u>	
Municipal	5.385	5.519	5.544	2.95%
School	12.317	12.831	12.714	3.22%
County	0.799	0.850	.842	5.38%
Total	18.500	19.200	19.100	3.24%

The median value of an owner-occupied home in South Portland is \$204,200. For this taxpayer, a 3.24% tax increase translates to an additional \$123 per year (\$111 if they qualify for the Homestead Exemption).

Comparing South Portland’s history of tax rate increases to a variety of other peer groups and metrics is a relatively useful tool, especially in a year where the Municipal share of the rate is adopted to increase at a higher percentage than in at least six prior years. To do this, comparisons with the percentage increases in South Portland’s tax rate have been made to: 1) the Consumer Price Index (CPI), 2) all Cumberland County communities, 3) All Service Center communities in Maine, 4) all similar-sized Service Center communities (+/- 12,500 pop.), and 5) all communities abutting South Portland.

If the goal is to keep tax increases to a minimum, South Portland performs worse than the CPI and median of the comparison communities in three of the five categories above. When comparing the percentage change in each community’s tax rate over the past half-decade (FY14-FY19), South

Portland’s increases are below the median increases for two of these groups (and in some cases well below the median) but it is higher than the median in three others.

NOTE: Comparing tax rates can be somewhat of an “apples to oranges” comparison. A community could see a tax rate decrease because of a re-valuation (as was the case in Sanford last year), for example. This means the community’s overall value went up and therefore the tax rate went down but still raised the same amount of money. So while this can be a good tool to use for comparative purposes, it is not intended to tell the whole story.

Consumer Price Index (CPI)

Below is a table showing the annual CPI–Urban (Northeast) amount. According to the U.S. Department of Labor, the CPI is defined as “a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services.” As you will see, between calendar year 2014 and 2018 (which encompasses City fiscal years 2015 through 2019), the CPI increased 6.47%. However, during that same time, South Portland’s tax rate increased 10.78%, meaning we were over four percentage points above the CPI during this time. However, when looking strictly at the City’s share of the tax rate increase for that period (4.67%), we are nearly two percentage points below the CPI.

Table XI

Consumer Price Index - Urban (Northeast) vs. South Portland Tax Increases (City Share)			
Year (FY)	CPI-U NE*	City Tax Increase	Difference
2018 (FY19)	2.16%	0.37%	-1.79%
2017 (FY18)	1.84%	0.94%	-0.90%
2016 (FY17)	1.06%	0.19%	-0.87%
2015 (FY16)	-0.11%	1.15%	1.26%
2014 (FY15)	1.38%	1.95%	0.57%
TOTALS	6.47%	4.67%	-1.80%

**Percent changes in CPI obtained by comparing annual averages*

Consumer Price Index - Urban (Northeast) vs. South Portland Tax Increases (Total)			
Year (FY)	CPI-U NE*	Total Tax Increase	Difference
2018 (FY19)	2.16%	2.78%	0.62%
2017 (FY18)	1.84%	1.69%	-0.15%
2016 (FY17)	1.06%	1.72%	0.66%
2015 (FY16)	-0.11%	1.75%	1.86%
2014 (FY15)	1.38%	2.40%	1.02%
TOTALS	6.47%	10.78%	4.31%

**Percent changes in CPI obtained by comparing annual averages*

Cumberland County

Of the 28 communities in Cumberland County, 21 saw their tax rate increase and only seven decreased or remained flat between FY14-19. The median change in the tax rate for these communities during that time was a 7.0% increase. South Portland’s increase of 10.8% was above that but lower than 11 other communities.

All Service Center Communities

Of the 79 communities in the state that are defined as service centers, 68 saw their tax rate increase and 11 decreased or stayed flat between FY14-19. The median change in the tax rate for these communities during that time was a 12.6% increase. South Portland’s increase of 10.8% during that time was below that median and less than 47 other communities.

Similar-Sized Service Center Communities

Of the 14 Service Center communities in the state within +/- 12,500 population of South Portland, all but three saw their tax rate increase from FY14-19. The median change in the tax rate for these communities during that time was a 9.4% increase. South Portland's increase of 10.8% during that time was higher but less than five other communities.

All Abutting Communities

Of the five communities abutting South Portland (including South Portland itself), all saw their tax rates increase from FY14-19. The median change in the tax rate for these communities during that time was a 15.8% increase. South Portland's increase of 10.8% during that time was below that median and less than all of the other communities.

FY21 Outlook

Councilors should note a potentially dismal outlook for the FY21 budget, as there are several large expenses looming, putting the City budget in a significant deficit before the budget process even begins. Some of these items include:

- Third year of union COLA increases, resulting in an additional \$263,000;
- Debt service for the new Cash Corner Fire station, resulting in an additional \$400,000;
- Cost of full-time positions funded for a partial year this year, resulting in an additional \$54,500.

Although we can expect continued growth in our valuation due to commercial development on the west end of the city, it likely will be unable to keep pace with these, and other, rising fixed costs. This means next year may not be a budget year where we are able to think of adding positions or expanding the services we offer, but rather we may be facing cuts. Should the state fully fund revenue sharing, this may become a moot issue. Nonetheless, Council should be aware of this possibility.

Sewer User Fund

The Sewer User Fund budget for FY20 is \$6,149,223, an increase of \$107,683 or 1.78%.

Table XII
Sewer User Fund Expenditures
Comparison FY 2019 and FY 2020

	FY19	FY20	Dollar	
	<u>Adopted</u>	<u>Adopted</u>	<u>Change</u>	<u>%</u>
Administration	\$171,435	\$174,148	\$2,713	1.58%
Compliance Admin.	\$104,045	\$105,723	\$1,678	1.61%
Debt	\$96,087	\$95,863	(\$224)	-0.23%
Engineering	\$252,676	\$260,698	\$8,022	3.17%
Equipment Reserve	\$1,512,000	\$1,512,000	\$0	0.00%
Pump Stations	\$562,147	\$565,282	\$3,135	0.56%
Retirement & Insur.	\$894,466	\$933,231	\$38,765	4.33%
Sewer Maintenance	\$849,416	\$861,893	\$12,477	1.47%
Sewer Use Billing	\$200,142	\$212,209	\$12,067	6.03%
Sludge Disposal	\$379,469	\$382,577	\$3,108	0.82%
Treatment Plant	\$1,019,657	\$1,045,599	\$25,942	2.54%
Total	\$6,041,540	\$6,149,223	\$107,683	1.78%

Table XIII
Sewer User Fund Revenues
Comparison FY 2019 and FY 2020

	FY19	FY20	Dollar	Percent
	<u>Adopted</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Industrial Compliance Fees	\$65,875	\$67,334	\$1,459	2.21%
Residential/Commercial User Fees	\$4,374,889	\$4,469,851	\$94,962	2.17%
Industrial User Fees	\$1,440,776	\$1,452,038	\$11,262	0.78%
Cape Elizabeth Contribution	\$160,000	\$160,000	\$0	0.00%
Use of Surplus	\$0.00	\$0.00	\$0	0.00%
Total	\$6,041,540	\$6,149,223	\$107,683	1.78%

The adopted residential sewer user rate will increase from \$5.10 to \$5.20 per hundred cubic feet of water (HCF), a 1.96% increase over FY19. This is an impact of \$8.00 per year to the average South Portland home.

Enterprise Fund Budget

The Enterprise Fund comprises self-funded programs and activities utilizing the revenue generated from program participants. The Enterprise Fund budget totals \$6,825,026, an increase of \$354,716 or 5.48%.

Table XIV
Municipal Enterprise Fund Budget
Comparison FY 2019 and FY 2020

	FY19	FY20	Dollar	
	<u>Adopted</u>	<u>Adopted</u>	<u>Change</u>	<u>%</u>
TIF District	\$3,100,002	\$3,360,297	\$260,295	8.40%
TIF Economic Development	\$255,554	\$276,175	\$20,621	8.07%
Recreation Programs	\$865,000	\$932,875	\$67,875	7.85%
Golf Course	\$167,500	\$166,200	(\$1,300)	-0.78%
Community Television	\$227,000	\$248,585	\$21,585	9.51%
Westbrook Assessing	\$211,058	\$218,572	\$7,514	3.56%
Street Openings	\$97,355	\$91,483	(\$5,872)	-6.03%
Sewer Impact Fees	\$69,247	\$48,185	(\$21,062)	-30.42%
Portland St. Pier	\$29,300	\$24,139	(\$5,161)	-17.61%
Art in the Park	\$21,650	\$20,900	(\$750)	-3.46%
Boat Ramp	\$20,161	\$22,400	\$2,239	11.11%
Employee Recognition	\$12,000	\$20,000	\$8,000	66.67%
School Lunch Fund	\$1,394,483	\$1,395,215	\$732	0.05%
Total	\$6,470,310	\$6,825,026	\$354,716	5.48%

Highlights from the Enterprise Fund budget include:

- Bringing a part-time position in SPC-TV to full-time, better enabling them to deliver content and provide meeting coverage;
- Increasing the City's employee recognition budget by 33% (\$4,000) to host a better employee recognition event(s);
- Bringing the part-time (30 hour) Teen Coordinator position in the Recreation division to full-time to prevent constant turnover in the position and provide greater services to South Portland youth; and
- Continued investment in marketing funds through the TIF to better promote South Portland.

Grant Fund Budget

The Grant Fund budget tracks those programs and activities funded directly by grants, state or federal government, or other sources. The total FY20 Municipal Grant Fund budget is \$2,761,130, an increase of \$10,539 or 0.38%.

Table XV
Grant Fund Budget
Comparison FY 2019 and FY 2020

	<u>FY19</u> <u>Adopted</u>	<u>FY20</u> <u>Adopted</u>	<u>Dollar</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
Local Road Assistance- MDOT	\$259,368	\$259,368	\$0	0.00%
Community Dev. Block Grant	\$401,457	\$436,062	\$34,605	8.62%
Supplemental Homeland Security	\$176,170	\$189,703	\$13,533	7.68%
Drug Free Communities Support	\$125,000	\$125,000	\$0	0.00%
Transit 5307 Planning	\$20,000	\$0	(\$20,000)	-100.00%
School Part II Grants Budget	\$1,768,596	\$1,750,997	(\$17,599)	-1.00%
Total	\$2,750,591	\$2,761,130	\$10,539	0.38%

Conclusion

I would like to thank the many staff who helped get us here. In particular, I would like to thank Finance Director Greg L'Heureux and Controller Jordan Shelburne for the months of work it took to prepare this budget. I would also like to thank the department heads and finance staff for their significant efforts as well. I believe we have continued with the tradition of presenting a responsible budget for City Council consideration.

Sincerely,

Scott Morelli
City Manager

cc. South Portland City Council
South Portland School Board
Ken Kunin, Superintendent of Schools
Department Heads



GENERAL FUND ADOPTED BUDGET

FY 2020

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure Summary By Department**

	ACTUAL 2016/2017	ACTUAL 2017/2018	APPROVED BUDGET 2018/2019	DEPARTMENT REQUEST 2019/2020	MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
CITY COUNCIL	\$141,016	\$133,256	171,061	\$213,959	\$210,539	\$210,539
EXECUTIVE DEPARTMENT	\$208,508	\$227,567	280,666	\$318,660	\$286,146	\$291,153
CITY CLERK	\$228,422	\$228,469	254,527	\$275,988	\$270,975	\$274,875
CORPORATION COUNSEL	\$175,652	\$195,301	197,885	\$200,707	\$200,489	\$200,489
FINANCE DEPARTMENT	\$1,025,238	\$1,040,203	1,055,861	\$1,109,226	\$1,085,799	\$1,085,799
INFORMATION TECHNOLOGY	\$395,823	\$423,694	419,503	\$525,708	\$457,219	\$477,219
PLANNING DEPARTMENT	\$237,327	\$255,078	300,279	\$322,992	\$326,138	\$326,138
SUSTAINABILITY	\$82,927	\$105,245	114,636	\$159,452	\$141,674	\$148,277
HUMAN RESOURCES	\$349,107	\$335,009	396,118	\$436,569	\$431,627	\$431,627
CITY BUILDING	\$170,056	\$245,352	628,127	\$700,811	\$683,219	\$690,324
INSURANCE	\$6,604,210	\$7,161,449	7,525,175	\$7,970,000	\$7,878,800	\$8,073,460
GENERAL GOVERNMENT	\$9,618,285	\$10,350,622	11,343,838	\$12,234,072	\$11,972,625	\$12,209,900
POLICE DEPARTMENT	\$4,335,585	\$4,395,526	4,643,912	\$4,909,234	\$4,832,609	\$4,909,222
FIRE DEPARTMENT	\$5,038,731	\$5,347,020	5,544,693	\$5,780,738	\$5,775,370	\$5,780,370
PUBLIC SAFETY COMMUNICATIONS	\$1,009,260	\$1,043,572	1,086,805	\$1,106,250	\$1,091,628	\$1,096,487
CODE ENFORCEMENT DEPARTMENT	\$692,301	\$742,461	579,842	\$577,926	\$576,105	\$576,105
CIVIL SERVICE	\$6,863	\$13,469	11,280	\$18,020	\$18,020	\$18,020
PUBLIC SAFETY	\$11,082,740	\$11,542,049	11,866,532	\$12,392,168	\$12,293,732	\$12,380,204
PUBLIC WORKS	\$4,305,870	\$4,762,569	4,875,762	\$5,244,520	\$5,211,803	\$5,223,303
PUBLIC WORKS	\$4,305,870	\$4,762,569	4,875,762	\$5,244,520	\$5,211,803	\$5,223,303
PUBLIC LIBRARY	\$648,964	\$681,103	717,689	\$814,472	\$737,582	\$782,064

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure Summary By Department**

	ACTUAL 2016/2017	ACTUAL 2017/2018	APPROVED BUDGET 2018/2019	DEPARTMENT REQUEST 2019/2020	MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
PARKS & RECREATION	\$2,548,823	\$2,701,831	2,594,008	\$2,708,600	\$2,646,117	\$2,677,660
CULTURE & RECREATION	\$3,197,787	\$3,382,934	3,311,697	\$3,523,072	\$3,383,699	\$3,459,724
BUS SERVICE	\$1,309,340	\$1,331,359	1,404,345	\$1,472,458	\$1,462,982	\$1,462,982
WATERFRONT	\$40,500	\$40,000	41,057	\$41,057	\$40,557	\$50,557
TRANSPORTATION AND WATERFRONT	\$1,349,840	\$1,371,359	1,445,402	\$1,513,515	\$1,503,539	\$1,513,539
GENERAL ASSISTANCE DEPARTMENT	\$489,752	\$540,240	614,489	\$645,323	\$573,778	\$587,778
HEALTH	\$16,500	\$19,000	19,000	\$20,000	\$19,000	\$19,000
HEALTH, WELFARE & SOCIAL SERV	\$506,252	\$559,240	633,489	\$665,323	\$592,778	\$606,778
GENERAL OBLIGATION DEBT	\$581,309	\$1,355,174	1,581,912	\$1,524,899	\$1,524,899	\$1,524,899
PENSION OBLIGATION	\$524,040	\$0	0	\$0	\$0	\$0
DEBT	\$1,105,349	\$1,355,174	1,581,912	\$1,524,899	\$1,524,899	\$1,524,899
CONTINGENCY ABATEMENT RESERVE	\$44,400	\$54,199	127,000	\$127,000	\$127,000	\$127,000
MUNICIPAL FACILITIES	\$20,000	\$20,000	20,000	\$20,000	\$20,000	\$20,000
CONTINGENCY ABATEMENT RESERVE	\$64,400	\$74,199	147,000	\$147,000	\$147,000	\$147,000
 TOTAL MUNICIPAL BUDGET	 \$31,230,523	 \$33,398,145	 35,205,632	 \$37,244,569	 \$36,630,075	 \$37,065,347
 COUNTY TAX	 \$2,504,088	 \$2,598,030	 2,785,695	 \$2,952,578	 \$2,952,578	 \$2,952,578
 TOTAL GENERAL FUND	 \$33,734,611	 \$35,996,175	 37,991,327	 \$40,197,147	 \$39,582,653	 \$40,017,925

**City of South Portland
2019/2020 Adopted Budget
General Fund Revenue Summary**

	<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
DOG LICENSES	\$1,715	\$1,545	\$1,600	\$1,500	\$1,500	\$1,500
MARRIAGE LICENSES	\$6,783	\$6,360	\$6,500	\$6,500	\$6,500	\$6,500
FISHING/HUNTING LICENSES	\$911	\$901	\$950	\$900	\$900	\$900
BUSINESS LICENSES	\$148,615	\$154,834	\$152,000	\$154,000	\$154,000	\$154,000
SHORT TERM RENTAL FEE	\$0	\$0	\$15,000	\$7,500	\$7,500	\$7,500
PASSPORT	\$25	\$0	\$0	\$0	\$0	\$0
ADVERTISING	\$159	\$0	\$250	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$21,717	\$19,181	\$20,000	\$20,000	\$20,000	\$20,000
CITY CLERK	\$179,925	\$182,821	\$196,300	\$190,400	\$190,400	\$190,400
FINES & FEES	\$550	\$137	\$0	\$0	\$0	\$0
CORPORATION COUNSEL	\$550	\$137	\$0	\$0	\$0	\$0
AUTOMOBILE EXCISE TAX	\$7,060,762	\$7,556,798	\$6,550,000	\$6,750,000	\$6,750,000	\$6,750,000
BOAT EXCISE TAX	\$27,429	\$27,233	\$27,000	\$27,000	\$27,000	\$27,000
AIRCRAFT EXCISE TAX	\$12,377	\$11,389	\$11,400	\$11,000	\$11,000	\$11,000
INTEREST & PENALTIES	\$72,913	\$66,097	\$75,000	\$75,000	\$85,000	\$85,000
VET EXEMPT REIMBURSEMENT	\$14,713	\$14,280	\$14,000	\$14,000	\$14,000	\$14,000
INVESTMENT INCOME	\$209,914	\$158,002	\$400,000	\$400,000	\$500,000	\$500,000
PASSPORT	\$5,516	\$6,313	\$5,500	\$6,000	\$6,000	\$6,000
LICENSE TABS	\$58,348	\$64,263	\$58,000	\$60,000	\$60,000	\$60,000
WESTBROOK ASSESSING	\$56,288	\$56,547	\$56,500	\$61,500	\$61,500	\$61,500
STATE SNOWMOBILE FEES	\$867	\$0	\$900	\$900	\$900	\$900
MISCELLANEOUS REVENUE	\$12,480	\$14,757	\$12,000	\$12,000	\$12,000	\$12,000
FINANCE DEPARTMENT	\$7,531,608	\$7,975,679	\$7,210,300	\$7,417,400	\$7,527,400	\$7,527,400
SCHOOL IT SERVICES	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
INFORMATION TECHNOLOGY	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
SUBDIVISIONS	\$9,100	\$42,215	\$8,000	\$8,000	\$8,000	\$8,000
SITE PLANS	\$10,811	\$8,148	\$9,000	\$9,000	\$9,000	\$9,000
ZONE CHANGES	\$2,000	\$3,000	\$1,500	\$1,000	\$1,000	\$1,000

**City of South Portland
2019/2020 Adopted Budget
General Fund Revenue Summary**

	<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
SPECIAL EXCEPTIONS	\$3,950	\$5,000	\$2,000	\$2,000	\$2,000	\$2,000
DE MINIMUS PLANNING CHANGE	\$1,750	\$1,550	\$1,000	\$1,000	\$1,000	\$1,000
MISCELLANEOUS REVENUE	\$2,871	\$4,305	\$2,000	\$4,000	\$4,000	\$4,000
PLANNING DEPARTMENT	\$30,482	\$64,218	\$23,500	\$25,000	\$25,000	\$25,000
TRANSFERS IN	\$0	\$0	\$0	\$0	\$0	\$150,000
INSURANCE	\$0	\$0	\$0	\$0	\$0	\$150,000
MAINE DRUG ENFORCMENT AGE	\$75,442	\$99,677	\$85,000	\$92,600	\$92,600	\$92,600
COURT FEES & FINES	\$9,273	\$6,081	\$10,000	\$6,000	\$6,000	\$6,000
FALSE ALARMS	\$26,845	\$25,600	\$20,000	\$23,000	\$23,000	\$23,000
PARKING TICKETS	\$14,460	\$13,864	\$20,000	\$15,000	\$15,000	\$15,000
ANIMAL CONTROL	\$5,512	\$4,508	\$5,000	\$5,000	\$5,000	\$5,000
ANIMAL CONTROL - CAPE ELIZA	\$12,686	\$12,776	\$13,000	\$13,000	\$13,000	\$13,000
MISCELLANEOUS REVENUE	\$10,758	\$15,555	\$11,000	\$12,000	\$12,000	\$12,000
POLICE DEPARTMENT	\$154,976	\$178,062	\$164,000	\$166,600	\$166,600	\$166,600
AMBULANCE FEES	\$925,178	\$937,658	\$900,000	\$930,000	\$930,000	\$930,000
TANKER INSPECTIONS	\$945	\$4,050	\$3,000	\$2,000	\$2,000	\$2,000
MASTER BOX FEE	\$0	\$0	\$5,000	\$3,000	\$3,000	\$3,000
MISCELLANEOUS REVENUE	\$2,270	\$1,274	\$2,000	\$1,500	\$1,500	\$1,500
FIRE DEPARTMENT	\$928,393	\$942,982	\$910,000	\$936,500	\$936,500	\$936,500
BUILDING FEES & PERMITS	\$764,515	\$604,727	\$540,000	\$550,000	\$550,000	\$550,000
PLUMBING PERMITS	\$29,078	\$19,838	\$12,000	\$15,000	\$15,000	\$15,000
ELECTRICAL PERMITS	\$39,298	\$34,904	\$28,000	\$30,000	\$30,000	\$30,000
MISCELLANEOUS REVENUE	\$3,905	\$5,347	\$18,000	\$3,000	\$3,000	\$3,000
CODE ENFORCEMENT DEPARTMENT	\$836,794	\$664,815	\$598,000	\$598,000	\$598,000	\$598,000
SITE INSPECTIONS	\$1,728	\$1,885	\$1,000	\$1,000	\$1,000	\$1,000
ENGINEERING DEPARTMENT	\$1,728	\$1,885	\$1,000	\$1,000	\$1,000	\$1,000
MISCELLANEOUS REVENUE	\$498	\$537	\$500	\$500	\$500	\$500
RECYCLING	\$15,177	\$27,635	\$18,000	\$24,000	\$24,000	\$24,000

**City of South Portland
2019/2020 Adopted Budget
General Fund Revenue Summary**

	<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
TRANSFER FACILITY	\$91,330	\$91,497	\$100,000	\$100,000	\$100,000	\$100,000
PUBLIC WORKS	\$107,005	\$119,669	\$118,500	\$124,500	\$124,500	\$124,500
FINES & FEES	\$15,732	\$14,142	\$15,000	\$14,500	\$14,500	\$14,500
PHOTOCOPIER	\$2,614	\$2,511	\$2,500	\$2,500	\$2,500	\$2,500
MISCELLANEOUS REVENUE	\$3,798	\$4,094	\$3,800	\$4,000	\$4,000	\$4,000
FINES & FEES	\$1,325	\$1,082	\$1,200	\$1,200	\$1,200	\$1,200
PHOTOCOPIER	\$128	\$145	\$150	\$150	\$150	\$150
MISCELLANEOUS REVENUE	\$393	\$463	\$400	\$350	\$350	\$350
PUBLIC LIBRARY	\$23,990	\$22,437	\$23,050	\$22,700	\$22,700	\$22,700
POOL DAILY FEES	\$97,670	\$80,780	\$90,000	\$95,000	\$95,000	\$98,800
FACILITY RENTALS	\$492	\$559	\$400	\$0	\$0	\$0
POOL PROGRAM FEES	\$83,123	\$80,930	\$78,000	\$84,000	\$84,000	\$99,000
POOL RENTAL	\$12,046	\$6,081	\$12,000	\$8,000	\$8,000	\$8,000
POOL EQUIPMENT	\$475	\$506	\$400	\$400	\$400	\$400
COMMUNITY CENTER	\$57,358	\$79,083	\$45,000	\$30,000	\$30,000	\$30,000
PARKS & REC FACILITY RENTALS	\$0	\$0	\$0	\$36,800	\$36,800	\$36,800
EVENTS - SPONSORSHIPS	\$0	\$0	\$15,500	\$15,500	\$20,500	\$20,500
MISCELLANEOUS REVENUE	\$1	\$0	\$0	\$0	\$0	\$0
TRANSFERS IN	\$0	\$0	\$3,500	\$3,500	\$3,500	\$3,500
PARKS & RECREATION	\$251,163	\$247,940	\$244,800	\$273,200	\$278,200	\$297,000
MAINE DEPT OF TRANSPORTATIC	\$31,240	\$31,240	\$31,240	\$31,240	\$31,240	\$31,240
FAREBOX	\$239,547	\$253,231	\$275,000	\$260,000	\$260,000	\$260,000
ADVERTISING	\$15,882	\$8,588	\$15,000	\$15,000	\$15,000	\$15,000
GRANT INCOME	\$680,526	\$678,027	\$708,200	\$710,125	\$730,125	\$730,125
BUS SERVICE	\$967,196	\$971,087	\$1,029,440	\$1,016,365	\$1,036,365	\$1,036,365
GENERAL ASSISTANCE	\$250,007	\$296,491	\$320,000	\$300,000	\$300,000	\$300,000
GENERAL ASSISTANCE DEPARTMENT	\$250,007	\$296,491	\$320,000	\$300,000	\$300,000	\$300,000
STATE REVENUE SHARING	\$1,243,362	\$1,296,113	\$1,250,000	\$1,500,000	\$1,500,000	\$1,750,000
CABLE TV FRANCHISE FEE	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000

**City of South Portland
2019/2020 Adopted Budget
General Fund Revenue Summary**

	<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RENT & LEASES	\$97,925	\$86,633	\$90,800	\$95,800	\$95,800	\$95,800
BUDGETED USE OF SURPLUS	\$500,000	\$0	\$500,000	\$400,000	\$500,000	\$500,000
	\$1,961,286	\$1,502,747	\$1,960,800	\$2,115,800	\$2,215,800	\$2,465,800
ECOMAINE PILOT	\$71,450	\$71,450	\$71,450	\$71,450	\$71,450	\$71,450
S P HOUSING AUTHORITY PILOT	\$181,457	\$166,883	\$166,800	\$168,100	\$168,100	\$168,100
RIDGELAND ESTATES PILOT	\$14,698	\$37,306	\$37,300	\$37,500	\$37,500	\$37,500
ADAPTIVE ENVIRONMENT PILOT	\$0	\$2,532	\$2,500	\$2,554	\$2,554	\$2,554
OTHER PILOT	\$11,450	\$0	\$0	\$0	\$0	\$0
PAYMENT IN LIEU OF TAXES	\$279,055	\$278,171	\$278,050	\$279,604	\$279,604	\$279,604
AMOUNT TO BE RAISED BY TAX ^A	\$21,107,262	\$21,549,895	\$22,107,187	\$23,351,078	\$22,501,584	\$22,126,056
REDEMPTION OF TAX ACQUIRED	\$7,900	\$25,274	\$5,000	\$5,000	\$5,000	\$5,000
HOMESTEAD EXEMPTION REIMB	\$729,461	\$986,940	\$937,000	\$1,220,000	\$1,220,000	\$1,612,000
BETE EXPEMPTION REIMBURSEM	\$1,648,477	\$1,753,640	\$1,800,000	\$2,100,000	\$2,100,000	\$2,100,000
TAXES	\$23,493,099	\$24,315,749	\$24,849,187	\$26,676,078	\$25,826,584	\$25,843,056
TRANSFERS IN	\$24,000	\$524,000	\$34,400	\$24,000	\$24,000	\$24,000
	\$24,000	\$524,000	\$34,400	\$24,000	\$24,000	\$24,000
TOTAL GENERAL FUND	\$37,051,258	\$38,318,888	\$37,991,327	\$40,197,147	\$39,582,653	\$40,017,925

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
CITY COUNCIL							
SALARY	10150061 - 611500	\$21,000	\$19,500	\$21,000	\$21,000	\$21,000	\$21,000
TEMPORARY HELP	10150061 - 612000	\$0	\$490	\$900	\$900	\$0	\$0
		\$21,000	\$19,990	\$21,900	\$21,900	\$21,000	\$21,000
PRINTING & BINDING	10150062 - 620500	\$2,059	\$4,283	\$2,550	\$4,000	\$4,000	\$4,000
ADVERTISING	10150062 - 621000	\$1,307	\$4,333	\$1,050	\$1,050	\$1,050	\$1,050
TELEPHONE	10150062 - 622000	\$2,872	\$2,538	\$3,120	\$3,120	\$600	\$600
SUBSCRIPTIONS	10150062 - 624500	\$26	\$0	\$0	\$0	\$0	\$0
CONTRACTED SERVICES	10150062 - 628800	\$17,135	\$7,081	\$22,800	\$47,300	\$47,300	\$47,300
TRAINING	10150062 - 629000	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500
		\$23,399	\$18,234	\$29,520	\$56,970	\$54,450	\$54,450
OFFICE SUPPLIES	10150063 - 630500	\$0	\$25	\$0	\$500	\$500	\$500
FOOD	10150063 - 633500	\$987	\$953	\$800	\$1,250	\$1,250	\$1,250
		\$987	\$978	\$800	\$1,750	\$1,750	\$1,750
DUES & MEMBERSHIPS	10150064 - 642000	\$59,630	\$58,054	\$72,841	\$87,339	\$87,339	\$87,339
CONTRIBUTIONS	10150064 - 643000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
		\$60,630	\$59,054	\$73,841	\$88,339	\$88,339	\$88,339
PROPERTY TAX REIMBURSEMENT	10150068 - 681000	\$31,138	\$31,083	\$45,000	\$45,000	\$45,000	\$45,000
		\$31,138	\$31,083	\$45,000	\$45,000	\$45,000	\$45,000
TRANSFER OUT	10150088 - 900001	\$3,862	\$3,917	\$0	\$0	\$0	\$0
		\$3,862	\$3,917	\$0	\$0	\$0	\$0
TOTAL CITY COUNCIL		\$141,016	\$133,256	\$171,061	\$213,959	\$210,539	\$210,539

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
TOTAL CITY COUNCIL		\$210,539	\$210,539

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
CITY COUNCIL			
SALARY	10150061 - 611500 7 CITY COUNCIL/SCHOOL BOARD	\$21,000	\$21,000
TEMPORARY HELP	10150061 - 612000	\$0	
PRINTING & BINDING	10150062 - 620500 1.00 Annual budget books (operating) at 2,000.00 = 2,000 1.00 Annual Report at 2,000.00 = 2,000	\$4,000	\$4,000
ADVERTISING	10150062 - 621000 7.00 Advertising special meetings at 150.00 = 1,050	\$1,050	\$1,050
TELEPHONE	10150062 - 622000 1.00 Ipad replacement at 600.00 = 600	\$600	\$600
CONTRACTED SERVICES	10150062 - 628800 1.00 Board/Committee/Commission Volunteer Recognition Night at 5,500.00 = 5,500 1.00 Council Annual Goal Setting Workshop at 2,500.00 = 2,500 1.00 Council awards at 350.00 = 350 1.00 Council/Mayor photo at 450.00 = 450 1.00 Meeting expenses, including video production for district meetings. at 5,500.00 = 5,500 1.00 Other boards, including one-time allocation of \$15,000 for ad hoc Senior Steering Implementation Committee at 18,000.00 = 18,000 1.00 Special projects, studies & consultants at 15,000.00 = 15,000	\$47,300	\$47,300
TRAINING	10150062 - 629000 1.00 Training and Travel for Council Members at 1,500.00 = 1,500	\$1,500	\$1,500
OFFICE SUPPLIES	10150063 - 630500 1.00 Misc supplies and new councilor apparel at 500.00 = 500	\$500	\$500
FOOD	10150063 - 633500 1.00 Meals/refreshments for budget (and other) workshops, new councilor orientation, etc. at 1,250.00 = 1,250	\$1,250	\$1,250

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
DUES & MEMBERSHIPS	10150064 - 642000	1.00 Greater Portland Council of Governments	at	50,004.00	=	50,004		\$87,339	\$87,339
		1.00 Maine Municipal Association	at	30,180.00	=	30,180			
		1.00 Maine Service Centers Coalition	at	3,155.00	=	3,155			
		1.00 Mayor's Coalition	at	4,000.00	=	4,000			
		Mayor Morgan requested Feb. 2019							
CONTRIBUTIONS	10150064 - 643000	1.00 Historical Society	at	1,000.00	=	1,000		\$1,000	\$1,000
PROPERTY TAX REIMBURSEMENT	10150068 - 681000							\$45,000	\$45,000
TOTAL CITY COUNCIL								\$210,539	\$210,539

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
EXECUTIVE DEPARTMENT							
HOURLY	10151061 - 611000	\$54,083	\$54,545	\$55,711	\$57,103	\$56,825	\$56,825
SALARY	10151061 - 611500	\$60,360	\$150,992	\$194,922	\$199,924	\$196,498	\$201,505
TEMPORARY HELP	10151061 - 612000	\$0	\$2,450	\$1,000	\$6,000	\$0	\$0
OVERTIME	10151061 - 612500	\$1,349	\$119	\$0	\$0	\$0	\$0
		\$115,791	\$208,106	\$251,633	\$263,027	\$253,323	\$258,330
PRINTING & BINDING	10151062 - 620500	\$779	\$1,464	\$1,575	\$1,575	\$1,575	\$1,575
TELEPHONE	10151062 - 622000	\$881	\$1,905	\$1,440	\$1,440	\$1,440	\$1,440
TRAVEL	10151062 - 623000	\$0	\$0	\$4,750	\$11,750	\$6,750	\$6,750
SUBSCRIPTIONS	10151062 - 624500	\$189	\$428	\$530	\$530	\$530	\$530
EQUIPMENT MAINTENANCE	10151062 - 627000	\$352	\$618	\$420	\$420	\$420	\$420
CONTRACTED SERVICES	10151062 - 628800	\$81,889	\$6,767	\$10,000	\$26,500	\$11,200	\$11,200
		\$84,091	\$11,183	\$18,715	\$42,215	\$21,915	\$21,915
OFFICE SUPPLIES	10151063 - 630500	\$1,947	\$939	\$2,100	\$3,600	\$3,600	\$3,600
PRINTING SUPPLIES	10151063 - 631000	\$1,654	\$846	\$1,800	\$1,800	\$1,800	\$1,800
FOOD	10151063 - 633500	\$613	\$684	\$600	\$700	\$700	\$700
		\$4,214	\$2,469	\$4,500	\$6,100	\$6,100	\$6,100
DUES & MEMBERSHIPS	10151064 - 642000	\$1,524	\$2,922	\$2,930	\$2,930	\$1,920	\$1,920
		\$1,524	\$2,922	\$2,930	\$2,930	\$1,920	\$1,920
OFFICE EQUIPMENT	10151065 - 650500	\$0	\$0	\$0	\$1,500	\$0	\$0
		\$0	\$0	\$0	\$1,500	\$0	\$0
TRANSFER OUT	10151088 - 900001	\$2,888	\$2,888	\$2,888	\$2,888	\$2,888	\$2,888
		\$2,888	\$2,888	\$2,888	\$2,888	\$2,888	\$2,888
TOTAL EXECUTIVE DEPARTMENT		\$208,508	\$227,567	\$280,666	\$318,660	\$286,146	\$291,153

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>	
EXECUTIVE DEPARTMENT				
HOURLY	10151061 - 611000	1 EXECUTIVE ASSISTANT CITYMGR	\$56,825	\$56,825
SALARY	10151061 - 611500	1 CITY MANAGER 1 ASSISTANT CITY MANAGER	\$196,498	\$201,505
TEMPORARY HELP	10151061 - 612000		\$0	
PRINTING & BINDING	10151062 - 620500	1.00 Budget printing at 400.00 = 400 1.00 CIP printing at 400.00 = 400 1.00 Envelopes and misc. printing at 400.00 = 400 1.00 Homeowners Guide at 375.00 = 375	\$1,575	\$1,575
TELEPHONE	10151062 - 622000	12.00 Cell phones at 95.00 = 1,140 12.00 Long distance/Local Charges at 25.00 = 300	\$1,440	\$1,440
TRAVEL	10151062 - 623000	1.00 City Manager travel/training expenses (per contract) at 4,750.00 = 4,750 4.00 Various webinars and trainings for dept heads/relevant staff at 500.00 = 2,000	\$6,750	\$6,750
SUBSCRIPTIONS	10151062 - 624500	2.00 MMA officials directory at 40.00 = 80 1.00 PPH Weekly paper at 450.00 = 450	\$530	\$530
EQUIPMENT MAINTENANCE	10151062 - 627000	12.00 Photocopier maintenance at 35.00 = 420	\$420	\$420
CONTRACTED SERVICES	10151062 - 628800	1.00 Outside assistance for special projects and activities at 10,000.00 = 10,000 12,000.00 Tax bill newsletter at 0.10 = 1,200 1 page (2-sided) inset to go in 2 of 4 quarterly tax bills to provide pertinent information to tax	\$11,200	\$11,200
OFFICE SUPPLIES	10151063 - 630500	1.00 Office supplies for City Council and City Manager's office at 2,100.00 = 2,100 1.00 Various "swag" with City logo for give-aways to school students, at job fairs, new employees, etc at 1,500.00 = 1,500	\$3,600	\$3,600
PRINTING SUPPLIES	10151063 - 631000	1.00 Printing supplies - paper, photocopy paper, toner, poster supplies at 1,800.00 = 1,800	\$1,800	\$1,800
FOOD	10151063 - 633500		\$700	\$700

**City of South Portland
 2019/2020 Proposed Budget
 General Fund Expenditure
 Line Item Detail**

<u>Account Description</u>			<u>Explanation</u>					<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
DUES & MEMBERSHIPS	10151064 - 642000	1.00	ICMA - City Manager and Assistant City Manager	at	1,600.00	=	1,600	\$1,920	\$1,920
		1.00	ME Town & City Managers Assoc.	at	320.00	=	320		
OFFICE EQUIPMENT	10151065 - 650500							\$0	
TRANSFER OUT	10151088 - 900001	4.00	Avaya Replacement 4 Phones @ \$6.00 x 12 months	at	72.00	=	288	\$2,888	\$2,888
		1.00	Photocopier - Equipment Reserve	at	2,600.00	=	2,600		
TOTAL EXECUTIVE DEPARTMENT								\$286,146	\$291,153

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
CITY CLERK							
HOURLY	10152061 - 611000	\$113,667	\$107,773	\$123,323	\$127,070	\$126,457	\$126,457
SALARY	10152061 - 611500	\$69,737	\$73,395	\$75,346	\$82,025	\$81,625	\$81,625
TEMPORARY HELP	10152061 - 612000	\$23,213	\$12,708	\$16,140	\$21,510	\$21,510	\$21,510
OVERTIME	10152061 - 612500	\$4,891	\$10,383	\$4,500	\$4,500	\$4,500	\$4,500
		\$211,507	\$204,259	\$219,309	\$235,105	\$234,092	\$234,092
PRINTING & BINDING	10152062 - 620500	\$2,096	\$5,164	\$14,300	\$5,775	\$1,775	\$1,775
ADVERTISING	10152062 - 621000	\$1,404	\$682	\$2,300	\$2,300	\$2,300	\$2,300
TELEPHONE	10152062 - 622000	\$924	\$1,014	\$996	\$996	\$996	\$996
EQUIPMENT RENTAL	10152062 - 626000	\$2,553	\$3,501	\$2,257	\$9,397	\$9,397	\$13,297
EQUIPMENT MAINTENANCE	10152062 - 627000	\$302	\$357	\$1,000	\$0	\$0	\$0
CONTRACTED SERVICES	10152062 - 628800	\$5,959	\$8,560	\$8,770	\$16,570	\$16,570	\$16,570
TRAINING	10152062 - 629000	\$0	\$-525	\$0	\$0	\$0	\$0
		\$13,238	\$18,754	\$29,623	\$35,038	\$31,038	\$34,938
OFFICE SUPPLIES	10152063 - 630500	\$1,607	\$2,151	\$2,500	\$2,500	\$2,500	\$2,500
PRINTING SUPPLIES	10152063 - 631000	\$220	\$103	\$500	\$0	\$0	\$0
		\$1,827	\$2,255	\$3,000	\$2,500	\$2,500	\$2,500
RENT	10152064 - 641000	\$700	\$1,500	\$750	\$1,500	\$1,500	\$1,500
DUES & MEMBERSHIPS	10152064 - 642000	\$190	\$741	\$885	\$885	\$885	\$885
		\$890	\$2,241	\$1,635	\$2,385	\$2,385	\$2,385
TRANSFER OUT	10152088 - 900001	\$960	\$960	\$960	\$960	\$960	\$960
		\$960	\$960	\$960	\$960	\$960	\$960
TOTAL CITY CLERK		\$228,422	\$228,469	\$254,527	\$275,988	\$270,975	\$274,875

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>	
CITY CLERK				
HOURLY	10152061 - 611000	1 LICENSING ADMINISTRATOR 2 ASSISTANT CITY CLERK I 1 ASSISTANT CITY CLERK II	\$126,457	\$126,457
SALARY	10152061 - 611500	1 CITY CLERK	\$81,625	\$81,625
TEMPORARY HELP	10152061 - 612000	20.00 Deputy Registrars - 2 Elections (November 2019 & June 2020) at 143.00 = 2,860 75.00 Election Workers at 150.00 = 11,250 (Nov 2019, General, all polling places) (June 2020, Primary, all polling places) 2.00 Part time assistant clerks for full time coverage for November Election (starting 10/22) at 1,000.00 = 2,000 20.00 Wardens/Ward Clerks - 2 Elections (November 2019 & June 2020) at 270.00 = 5,400	\$21,510	\$21,510
OVERTIME	10152061 - 612500	1.00 Asst Clerk - vacation and election coverage at 2,250.00 = 2,250 1.00 Licensing Administrator - vacation and election at 1,750.00 = 1,750 1.00 Sick time coverage at 500.00 = 500	\$4,500	\$4,500
PRINTING & BINDING	10152062 - 620500	1.00 Ricoh - Copier costs at 400.00 = 400 1.00 Business Envelopes - City Clerk at 300.00 = 300 1,500.00 ES&S - Printed Ballots for School Budget Election (June 2020) at 0.50 = 750 25.00 Gaylord - Archival boxes for vital records storage at 13.00 = 325	\$1,775	\$1,775
ADVERTISING	10152062 - 621000	1.00 Budget Hearing Ad at 300.00 = 300 1.00 Mun. Ballot(1) & Notice to Voters(1) at 2,000.00 = 2,000	\$2,300	\$2,300
TELEPHONE	10152062 - 622000	12.00 Cell Phone at 32.00 = 384 12.00 One Communications at 40.00 = 480 12.00 Trinet System at 11.00 = 132	\$996	\$996

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>	
EQUIPMENT RENTAL	10152062 - 626000	2.00 Enclosed Van Rental for (2) Elections	at	245.00	=	490	\$9,397	\$13,297	
		6.00 ES&S - Rental of 6 additional DS200 voting machines for municipal elections; to handle voter turnout more efficiently	at	1,840.00	=	7,140			
		3.00 SOS - Rental of additional 3 voting machines to handle voter turnout more efficiently (contract ends December 2019)	at	589.00	=	1,767			
<hr/>							\$0		
EQUIPMENT MAINTENANCE	10152062 - 627000							\$0	
<hr/>									
CONTRACTED SERVICES	10152062 - 628800	10.00 Background checks for business licenses	at	21.00	=	210	\$16,570	\$16,570	
		1.00 BOARD DOCS - ANNUAL MAINTENANCE COST	at	11,000.00	=	11,000			
		1.00 Business License module for MUNIS - annual fee	at	1,080.00	=	1,080			
		2.00 ES&S - Coding of DS200 memory sticks for November 2019 municipal election, June 2020 school budget election	at	1,400.00	=	2,800			
		4.00 ES&S - Programming of 4 AVS voting machines for Nov 2019 election	at	370.00	=	1,480			
<hr/>									
OFFICE SUPPLIES	10152063 - 630500	1.00 Paper, Ink/Toner and General Office supplies	at	2,500.00	=	2,500	\$2,500	\$2,500	
<hr/>									
PRINTING SUPPLIES	10152063 - 631000							\$0	
<hr/>									
RENT	10152064 - 641000	2.00 American Legion Hall rental for Nov 2019 Election & June 2020 Primary Election	at	350.00	=	700	\$1,500	\$1,500	
		2.00 Boys & Girls Club rental for Nov 2019 Election & June 2020 Primary Election	at	400.00	=	800			
<hr/>									
DUES & MEMBERSHIPS	10152064 - 642000	1.00 MailChimp - E-Newsletter Service	at	360.00	=	360	\$885	\$885	
		4.00 CCMCA Membership & Dues	at	15.00	=	60			
		4.00 MTCCA Membership & Networking Day	at	110.00	=	440			
		1.00 NEACTC Membership	at	25.00	=	25			
<hr/>									
TRANSFER OUT	10152088 - 900001	5.00 Avaya Replacement 5 Phones @ \$6.00 x 12 months	at	72.00	=	360	\$960	\$960	
		1.00 Copier Reserve	at	600.00	=	600			
<hr/>							\$270,975	\$274,875	
TOTAL CITY CLERK									

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
CORPORATION COUNSEL							
HOURLY	10153061 - 611000	\$31,625	\$39,481	\$41,910	\$44,732	\$44,514	\$44,514
		\$31,625	\$39,481	\$41,910	\$44,732	\$44,514	\$44,514
TELEPHONE	10153062 - 622000	\$305	\$305	\$643	\$643	\$643	\$643
EQUIPMENT MAINTENANCE	10153062 - 627000	\$568	\$618	\$900	\$900	\$900	\$900
CONTRACTED SERVICES	10153062 - 628800	\$50	\$63	\$1,500	\$1,500	\$1,500	\$1,500
CONTRACTED SERVICES - LEGAL	10153062 - 628801	\$140,449	\$152,443	\$150,000	\$150,000	\$150,000	\$150,000
RECORDING FEES	10153062 - 629400	\$139	\$95	\$300	\$300	\$300	\$300
		\$141,510	\$153,524	\$153,343	\$153,343	\$153,343	\$153,343
OFFICE SUPPLIES	10153063 - 630500	\$793	\$440	\$500	\$500	\$500	\$500
PRINTING SUPPLIES	10153063 - 631000	\$91	\$224	\$500	\$500	\$500	\$500
		\$885	\$664	\$1,000	\$1,000	\$1,000	\$1,000
TRANSFER OUT	10153088 - 900001	\$1,632	\$1,632	\$1,632	\$1,632	\$1,632	\$1,632
		\$1,632	\$1,632	\$1,632	\$1,632	\$1,632	\$1,632
TOTAL CORPORATION COUNSEL		\$175,652	\$195,301	\$197,885	\$200,707	\$200,489	\$200,489

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
CORPORATION COUNSEL			
HOURLY	10153061 - 611000 1 MANAGERS OFFICE ASSISTANT	\$44,514	\$44,514
TELEPHONE	10153062 - 622000 12.00 Conversant/Avaya & fax lines at 50.25 = 603 1.00 Long distance at 40.00 = 40	\$643	\$643
EQUIPMENT MAINTENANCE	10153062 - 627000 1.00 Charge for monthly photocopies at 900.00 = 900	\$900	\$900
CONTRACTED SERVICES	10153062 - 628800 1.00 Westlaw Access, petty cash at 1,500.00 = 1,500	\$1,500	\$1,500
CONTRACTED SERVICES - LEGAL	10153062 - 628801 1.00 Outside legal counsel, expert at 150,000.00 = 150,000	\$150,000	\$150,000
RECORDING FEES	10153062 - 629400 1.00 Fees for filing/recording documents at 300.00 = 300	\$300	\$300
OFFICE SUPPLIES	10153063 - 630500 1.00 Miscellaneous office supplies at 500.00 = 500	\$500	\$500
PRINTING SUPPLIES	10153063 - 631000 1.00 Paper supplies, letterhead at 500.00 = 500	\$500	\$500
TRANSFER OUT	10153088 - 900001 1.00 Avaya Replacement 1 Phones @ \$6 x 12 months at 72.00 = 72 1.00 Photocopier - Equipment Reserve at 1,560.00 = 1,560	\$1,632	\$1,632
TOTAL CORPORATION COUNSEL		\$200,489	\$200,489

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL</u> <u>2016/2017</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>APPROVED</u> <u>BUDGET</u> <u>2018/2019</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2019/2020</u>	<u>MANAGER'S</u> <u>BUDGET</u> <u>2019/2020</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2019/2020</u>
FINANCE DEPARTMENT							
HOURLY	10154061 - 611000	\$508,502	\$512,161	\$511,905	\$549,605	\$527,826	\$527,826
SALARY	10154061 - 611500	\$323,102	\$319,701	\$326,705	\$338,211	\$336,563	\$336,563
TEMPORARY HELP	10154061 - 612000	\$4,146	\$6,568	\$6,143	\$7,900	\$7,900	\$7,900
OVERTIME	10154061 - 612500	\$2,296	\$1,926	\$2,500	\$3,000	\$3,000	\$3,000
		\$838,046	\$840,356	\$847,253	\$898,716	\$875,289	\$875,289
PRINTING & BINDING	10154062 - 620500	\$15,039	\$15,578	\$17,300	\$17,250	\$17,250	\$17,250
ADVERTISING	10154062 - 621000	\$2,092	\$3,662	\$3,375	\$3,375	\$3,375	\$3,375
TELEPHONE	10154062 - 622000	\$2,749	\$2,726	\$3,156	\$3,060	\$3,060	\$3,060
SUBSCRIPTIONS	10154062 - 624500	\$317	\$322	\$455	\$458	\$458	\$458
MOTOR VEHICLE MAINT	10154062 - 626500	\$0	\$19	\$50	\$300	\$300	\$300
EQUIPMENT MAINTENANCE	10154062 - 627000	\$103,007	\$112,148	\$114,679	\$118,834	\$118,834	\$118,834
CONTRACTED SERVICES	10154062 - 628800	\$46,766	\$42,140	\$48,000	\$49,000	\$49,000	\$49,000
TRAINING	10154062 - 629000	\$28	\$0	\$0	\$0	\$0	\$0
RECORDING FEES	10154062 - 629400	\$7,648	\$7,548	\$7,900	\$7,900	\$7,900	\$7,900
		\$177,646	\$184,143	\$194,915	\$200,177	\$200,177	\$200,177
OFFICE SUPPLIES	10154063 - 630500	\$5,218	\$9,123	\$4,900	\$5,500	\$5,500	\$5,500
VEHICLE WASH	10154063 - 632501	\$0	\$0	\$104	\$104	\$104	\$104
BOOKS	10154063 - 638200	\$159	\$0	\$120	\$120	\$120	\$120
VEHICLE SUPPLIES	10154063 - 638600	\$2	\$3	\$25	\$25	\$25	\$25
		\$5,379	\$9,125	\$5,149	\$5,749	\$5,749	\$5,749
DUES & MEMBERSHIPS	10154064 - 642000	\$1,443	\$1,455	\$1,860	\$1,860	\$1,860	\$1,860
		\$1,443	\$1,455	\$1,860	\$1,860	\$1,860	\$1,860
MOTOR VEHICLES	10154065 - 651000	\$0	\$2,400	\$3,960	\$0	\$0	\$0
		\$0	\$2,400	\$3,960	\$0	\$0	\$0
TRANSFER OUT	10154088 - 900001	\$2,724	\$2,724	\$2,724	\$2,724	\$2,724	\$2,724
		\$2,724	\$2,724	\$2,724	\$2,724	\$2,724	\$2,724
TOTAL FINANCE DEPARTMENT		\$1,025,238	\$1,040,203	\$1,055,861	\$1,109,226	\$1,085,799	\$1,085,799

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
FINANCE DEPARTMENT			
HOURLY	10154061 - 611000		
	2		
	1 TAX/TREASURER		
	1 DEPUTY ASSESSOR		
	1 PROPERTY APPRAISER		
	1 ASSISTANT TO ASSESSOR		
	1 PURCHASING AGT-BENEFIT MGR		
	2 CLERK/CASHIER II		
	1 ACCOUNTANT		
	1 SENIOR CLERK CASHIER		
	1 ACCOUNTS PAYABLE SPECIALIST		
	1 PAYROLL CLERK		
SALARY	10154061 - 611500		
	1 FINANCE DIRECTOR		
	1 CONTROLLER		
	1 ASSESSOR		
	1 DEPUTY TAX COLLECTOR		
TEMPORARY HELP	10154061 - 612000		
	80.00 Other part-time staffing	at 20.00 = 1,600	\$7,900
	450.00 Temporary help to cover vacations	at 14.00 = 6,300	\$7,900
OVERTIME	10154061 - 612500		
		\$3,000	\$3,000
PRINTING & BINDING	10154062 - 620500		
	1.00 Accounts Payable Checks	at 900.00 = 900	\$17,250
	1.00 Copy paper	at 1,450.00 = 1,450	\$17,250
	1.00 Direct Deposit Forms	at 400.00 = 400	
	1.00 Envelopes for Assessing, Treas	at 300.00 = 300	
	1.00 Homeowners Guides	at 250.00 = 250	
	1.00 Invoices	at 400.00 = 400	
	1.00 Payroll Checks	at 350.00 = 350	
	1.00 Personal Property Forms	at 1,100.00 = 1,100	
	4.00 Tax bill processing for 4 quar	at 2,500.00 = 10,000	
	1.00 Toner Cartridges for Printers	at 1,300.00 = 1,300	
	1.00 W2, 1099 & 1095C Forms (New ACA 1095C Forms this year)	at 800.00 = 800	
ADVERTISING	10154062 - 621000		
	25.00 Bid Ads	at 135.00 = 3,375	\$3,375

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
TELEPHONE	10154062 - 622000	12.00 Cellphone Stipends for Director, Deputy, Assessor and Assessing office	at	165.00	=	1,980		\$3,060	\$3,060
		12.00 Line Charges	at	90.00	=	1,080			
SUBSCRIPTIONS	10154062 - 624500	1.00 Excise Reference Publications	at	125.00	=	125		\$458	\$458
		0.50 Marshall & Swift	at	666.00	=	333			
MOTOR VEHICLE MAINT	10154062 - 626500	1.00 Maintenance of Assessors Pool Car	at	300.00	=	300		\$300	\$300
EQUIPMENT MAINTENANCE	10154062 - 627000	1.00 MUNIS -Citizen Online	at	2,786.00	=	2,786		\$118,834	\$118,834
		1.00 Copier Maintenance (cost per copy)	at	500.00	=	500			
		1.00 Folding Machine Maintenance	at	1,268.00	=	1,268			
		1.00 Gui Client Server Support (MUNIS user interface)	at	2,700.00	=	2,700			
		1.00 MUNIS Software Maintenance *Estimate*	at	94,965.00	=	94,965			
		1.00 Trio Automobile Registration Software	at	8,555.00	=	8,555			
		0.50 Vision Software Maintenance	at	8,800.00	=	4,400			
		1.00 Vision Web Support	at	3,660.00	=	3,660			
CONTRACTED SERVICES	10154062 - 628800	1.00 Annual Audit	at	37,000.00	=	37,000		\$49,000	\$49,000
		1.00 APPRASIAL CONSULTATIONS	at	4,000.00	=	4,000			
		1.00 Past Due Personal Property Collector	at	6,000.00	=	6,000			
		1.00 Special Programming	at	500.00	=	500			
		1.00 Tax Lien Title Research	at	1,500.00	=	1,500			
RECORDING FEES	10154062 - 629400	1.00 Registry of Deeds - Deed Copies & Tax Lien Discharges	at	7,900.00	=	7,900		\$7,900	\$7,900
OFFICE SUPPLIES	10154063 - 630500	1.00 Office supplies & small office machines such as calculators etc.	at	5,500.00	=	5,500		\$5,500	\$5,500
VEHICLE WASH	10154063 - 632501	26.00	at	4.00	=	104		\$104	\$104
BOOKS	10154063 - 638200	1.00 Misc Finance & Assessing Reference Books	at	120.00	=	120		\$120	\$120
VEHICLE SUPPLIES	10154063 - 638600	1.00 Misc Vehicle Supplies	at	25.00	=	25		\$25	\$25

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
DUES & MEMBERSHIPS	10154064 - 642000	1.00 GFOA Certificate of Achievemen	at	580.00	=	580		\$1,860	\$1,860
		1.00 GFOA Dues	at	225.00	=	225			
		0.50 IAAO Membership	at	180.00	=	90			
		4.00 Maine Chapter IAAO	at	30.00	=	120			
		2.00 ME and NE GFOA Dues	at	40.00	=	80			
		3.00 ME Assoc of Assessing	at	30.00	=	90			
		1.00 ME Licenses	at	375.00	=	375			
		2.00 MMTCTA Dues	at	25.00	=	50			
		1.00 MSCPA	at	250.00	=	250			
<hr/>									
OFFICE EQUIPMENT	10154065 - 650500							\$0	
<hr/>									
MOTOR VEHICLES	10154065 - 651000							\$0	
<hr/>									
OTHER EQUIPMENT	10154065 - 656000							\$0	
<hr/>									
TRANSFER OUT	10154088 - 900001	17.00 Avaya Replacement	at	72.00	=	1,224		\$2,724	\$2,724
		17 Phones @ \$6.00 x 12 months							
		1.00 Photocopier - Equipment Reserve	at	1,500.00	=	1,500			
<hr/>									
TOTAL FINANCE DEPARTMENT								\$1,085,799	\$1,085,799

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
INFORMATION TECHNOLOGY							
HOURLY	10155061 - 611000	\$162,102	\$168,107	\$172,549	\$228,454	\$182,435	\$182,435
SALARY	10155061 - 611500	\$98,434	\$79,538	\$96,898	\$100,248	\$100,248	\$100,248
OVERTIME	10155061 - 612500	\$6,811	\$7,147	\$8,000	\$8,000	\$8,000	\$8,000
		\$267,347	\$254,792	\$277,447	\$336,702	\$290,683	\$290,683
TELEPHONE	10155062 - 622000	\$11,201	\$5,283	\$9,880	\$9,880	\$11,940	\$11,940
EQUIPMENT MAINTENANCE	10155062 - 627000	\$69,020	\$108,730	\$77,900	\$124,850	\$100,320	\$100,320
CONTRACTED SERVICES	10155062 - 628800	\$10,150	\$19,601	\$15,710	\$15,710	\$15,710	\$35,710
		\$90,371	\$133,614	\$103,490	\$150,440	\$127,970	\$147,970
OFFICE SUPPLIES	10155063 - 630500	\$2,657	\$-15	\$3,128	\$3,128	\$3,128	\$3,128
BOOKS	10155063 - 638200	\$160	\$15	\$150	\$150	\$150	\$150
		\$2,817	\$-1	\$3,278	\$3,278	\$3,278	\$3,278
TRANSFER OUT	10155088 - 900001	\$35,288	\$35,288	\$35,288	\$35,288	\$35,288	\$35,288
		\$35,288	\$35,288	\$35,288	\$35,288	\$35,288	\$35,288
TOTAL INFORMATION TECHNOLOGY		\$395,823	\$423,694	\$419,503	\$525,708	\$457,219	\$477,219

**City of South Portland
 2019/2020 Proposed Budget
 General Fund Expenditure
 Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
INFORMATION TECHNOLOGY			
HOURLY	10155061 - 611000 1 DATA MANAGER 2 IS HELP DESK TECH II	\$182,435	\$182,435
SALARY	10155061 - 611500 1 IS DIRECTOR	\$100,248	\$100,248
OVERTIME	10155061 - 612500 1.00 Overtime	\$8,000	\$8,000
TELEPHONE	10155062 - 622000 12.00 4 cell phones with data plans 12.00 Citywide fiber connection. 12.00 Conversant/Avaya & fax 12.00 Staff internet for remote access	\$11,940	\$11,940

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>					<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
EQUIPMENT MAINTENANCE 10155062 - 627000	1.00 Annual maintenance on laser printers hp8100dn;hp8000dn;hp4050n;hp8550n	at	850.00	=	850	\$100,320	\$100,320
	1.00 Annual Mimecast Email Archiving, eDiscovery, and Email protection	at	16,500.00	=	16,500		
	1.00 Avaya PBX Annual Maintenance	at	12,000.00	=	12,000		
	1.00 CISCO SWITCH HARDWARE REPLACE	at	5,000.00	=	5,000		
	1.00 Desktop Management Annual Renewal	at	2,500.00	=	2,500		
	1.00 Fortiguard UTM (Firewall, AV, Webfilter) Annual Maintenance	at	9,850.00	=	9,850		
	1.00 Global Vault Services VMBackup	at	3,500.00	=	3,500		
	1.00 GoDaddy SSL Certificate Annual Renewal	at	300.00	=	300		
	1.00 GOOGLE SYSTEMS	at	1,200.00	=	1,200		
	1.00 Kaspersky AV Annual Maintenance	at	17,000.00	=	17,000		
	1.00 NorthCoast eWaste pickup	at	100.00	=	100		
	1.00 One year maintenance contract on Cisco equipment (currently with PRESIDIO).	at	11,500.00	=	11,500		
	1.00 PC Parts Replacements	at	2,000.00	=	2,000		
	1.00 PRINTER REPLACEMENT	at	1,800.00	=	1,800		
	1.00 Self insurance of servers out of warranty. Remaining Balance to be moved to a reserve.	at	5,000.00	=	5,000		
	1.00 Server Room Air Conditioner Annual Cleaning and Maintenance	at	500.00	=	500		
	1.00 Southportland.org Domain Hosting Annual renewal (Network Solutions)	at	1,000.00	=	1,000		
	1.00 Tapit Nova Phone System Reporting Tool	at	500.00	=	500		
	1.00 Thycotic Password Reset Self Service Portal	at	1,025.00	=	1,025		
	1.00 UPS Batteries	at	1,800.00	=	1,800		
	1.00 Vmware licensing	at	1,500.00	=	1,500		
	1.00 Whats up Gold Software renewal	at	4,895.00	=	4,895		
	CONTRACTED SERVICES 10155062 - 628800	12.00 Web GIS Hosting Fee	at	250.00	=		
30.00 Avaya Phone System and Voicemail Support Hours		at	107.00	=	3,210		
1.00 City Website Hosting		at	500.00	=	500		
1.00 GIS Parcel Layer updates		at	7,500.00	=	7,500		
1.00 IT Consulting Services		at	1,500.00	=	1,500		

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
OFFICE SUPPLIES	10155063 - 630500	2.00 HP 4000 series micro toner	at	110.00	=	220		\$3,128	\$3,128
		1.00 8100 Series Maintenance Kit. Fuser assembly, transfer roller, 8 feed separation rollers.	at	350.00	=	350			
		8.00 HP 4250 series toner. finance, police admin, fire admin, community center.	at	104.00	=	832			
		2.00 HP laserjet 2100 series printer	at	69.00	=	138			
		6.00 HP Laserjet 8000 toner	at	90.00	=	540			
		4.00 HP laserjet 8100 series toner	at	112.00	=	448			
		1.00 Misc office supplies (keyboards, mice, etc)	at	600.00	=	600			
BOOKS	10155063 - 638200	1.00 Books	at	150.00	=	150		\$150	\$150
TRANSFER OUT	10155088 - 900001	4.00 Avaya Replacement 4 Phones @ \$6 x 12 months	at	72.00	=	288		\$35,288	\$35,288
		1.00 IT reserves	at	35,000.00	=	35,000			
TOTAL INFORMATION TECHNOLOGY								\$457,219	\$477,219

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
PLANNING DEPARTMENT							
HOURLY	10156061 - 611000	\$35,266	\$40,657	\$45,689	\$46,830	\$52,504	\$52,504
SALARY	10156061 - 611500	\$149,853	\$152,217	\$202,616	\$210,483	\$209,455	\$209,455
TEMPORARY HELP	10156061 - 612000	\$4,229	\$6,914	\$4,350	\$8,250	\$6,750	\$6,750
OVERTIME	10156061 - 612500	\$155	\$0	\$0	\$0	\$0	\$0
		\$189,503	\$199,788	\$252,655	\$265,563	\$268,709	\$268,709
PRINTING & BINDING	10156062 - 620500	\$267	\$675	\$1,200	\$1,200	\$1,200	\$1,200
ADVERTISING	10156062 - 621000	\$5,773	\$2,158	\$3,500	\$2,500	\$2,500	\$2,500
TELEPHONE	10156062 - 622000	\$1,645	\$1,694	\$1,872	\$2,712	\$2,712	\$2,712
WATER & SEWER	10156062 - 622400	\$496	\$331	\$492	\$492	\$492	\$492
ELECTRIC	10156062 - 622500	\$3,662	\$3,944	\$3,360	\$2,090	\$2,090	\$2,090
SUBSCRIPTIONS	10156062 - 624500	\$600	\$799	\$876	\$801	\$801	\$801
EQUIPMENT MAINTENANCE	10156062 - 627000	\$2,131	\$3,460	\$3,380	\$2,804	\$2,804	\$2,804
BUILDING MAINTENANCE	10156062 - 627500	\$11,740	\$13,926	\$4,140	\$4,140	\$4,140	\$4,140
CONTRACTED SERVICES	10156062 - 628800	\$1,871	\$3,280	\$2,000	\$2,460	\$2,460	\$2,460
CONTRACT SERVICES-ENGINEER	10156062 - 628802	\$7,459	\$10,401	\$12,000	\$24,000	\$24,000	\$24,000
		\$35,645	\$40,669	\$32,820	\$43,199	\$43,199	\$43,199
OFFICE SUPPLIES	10156063 - 630500	\$1,446	\$2,788	\$1,800	\$1,000	\$1,000	\$1,000
PRINTING SUPPLIES	10156063 - 631000	\$1,289	\$758	\$2,000	\$540	\$540	\$540
HEATING FUEL	10156063 - 631500	\$7,705	\$9,336	\$8,000	\$9,300	\$9,300	\$9,300
BOOKS	10156063 - 638200	\$0	\$0	\$150	\$150	\$150	\$150
		\$10,440	\$12,882	\$11,950	\$10,990	\$10,990	\$10,990
DUES & MEMBERSHIPS	10156064 - 642000	\$1,379	\$1,379	\$1,694	\$2,080	\$2,080	\$2,080
		\$1,379	\$1,379	\$1,694	\$2,080	\$2,080	\$2,080
TRANSFER OUT	10156088 - 900001	\$360	\$360	\$1,160	\$1,160	\$1,160	\$1,160
		\$360	\$360	\$1,160	\$1,160	\$1,160	\$1,160
TOTAL PLANNING DEPARTMENT		\$237,327	\$255,078	\$300,279	\$322,992	\$326,138	\$326,138

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>	
PLANNING DEPARTMENT				
HOURLY	10156061 - 611000	1 PLANNING ADMIN.ASSISTANT 1 EXCAVATION/SEWER INSPECTOR	\$52,504	\$52,504
SALARY	10156061 - 611500	1 DIRECTOR OF PLANNING AND DEV 2 PLANNER	\$209,455	\$209,455
TEMPORARY HELP	10156061 - 612000	150.00 Summer intern at 11.00 = 1,650 12.00 Supplemental editing of Planning Board memos at 25.00 = 300 20.00 Minutes-taking for Planning Board meetings. at 200.00 = 4,000 1.00 SPTV Filming of Planning Board Meetings at 800.00 = 800	\$6,750	\$6,750
PRINTING & BINDING	10156062 - 620500	1.00 Stationery, maps, graphics, reports, and large copying jobs, such as master plans. at 1,200.00 = 1,200	\$1,200	\$1,200
ADVERTISING	10156062 - 621000	1.00 Legal and public notice advertisements, such as for City-initiated zone changes. at 2,500.00 = 2,500	\$2,500	\$2,500
TELEPHONE	10156062 - 622000	12.00 Cellphone stipends for the Planning Director and Community Planners. at 150.00 = 1,800 12.00 Phone and Fax Line Charges and T-1 Internet Charges at 76.00 = 912	\$2,712	\$2,712
WATER & SEWER	10156062 - 622400	1.00 The Community Gardens are billed based on usage data pulled from a sub-meter. at -300.00 = -300 12.00 Water usage in the Planning & Development building. at 66.00 = 792	\$492	\$492
ELECTRIC	10156062 - 622500	12.00 Main building usage--grid electricity needed in addition to that provided by the rooftop photovoltaic system. at 100.00 = 1,200 1.00 Operations and Maintenance Service Agreement with ReVision Energy. at 530.00 = 530 12.00 Trailer usage at 30.00 = 360	\$2,090	\$2,090
SUBSCRIPTIONS	10156062 - 624500	1.00 Planners Advisory Service at 695.00 = 695 1.00 Journal of APA at 50.00 = 50 7.00 Maine Town & City for the Planning Board members. at 8.00 = 56	\$801	\$801

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
EQUIPMENT MAINTENANCE 10156062 - 627000	12.00 Konica Copier Service Contract	at	192.00	=	2,304		\$2,804	\$2,804
	1.00 Repairs, supplies, upgrades for computer, printing and graphics equipment (e.g., plotter).	at	500.00	=	500			
BUILDING MAINTENANCE 10156062 - 627500	1.00 Boiler and heating system service	at	2,500.00	=	2,500		\$4,140	\$4,140
	12.00 Pest control	at	70.00	=	840			
	1.00 Electrical repairs	at	300.00	=	300			
	1.00 Miscellaneous repairs plus cleaning supplies.	at	500.00	=	500			
CONTRACTED SERVICES 10156062 - 628800	1.00 Non-engineering contracted services and miscellaneous expenses like ancillary workshops and conferences, food for public meetings, bulk mail certifications, notary licenses, etc.	at	1,500.00	=	1,500		\$2,460	\$2,460
	12.00 Postage for development application public hearing notices. Reimbursement by applicant goes into a general revenue account and does not offset the Planning budget.	at	80.00	=	960			
CONTRACT SERVICES-ENGINEERING 10156062 - 628802	1.00 Outside traffic, signal, and other engineering & site design services, like evaluating roundabout possibilities, adding a sidewalk, preparing an underground utilities map, preparing graphics for a neighborhood traffic meeting, and assisting with meetings with MDOT.	at	24,000.00	=	24,000		\$24,000	\$24,000
OFFICE SUPPLIES 10156063 - 630500	1.00 Supplies to operate Planning functions of the Department; starting FY20, ECD will also be contributing toward this line item.	at	1,000.00	=	1,000		\$1,000	\$1,000
PRINTING SUPPLIES 10156063 - 631000	12.00 PrintIQ Printer Maintenance and Ink Cartridge Replacement Service for the Planning Office's HP5550n printer and the Code Enforcement Officer's HP800DN printer.	at	45.00	=	540		\$540	\$540
HEATING FUEL 10156063 - 631500	9,300.00 Natural gas heat for Planning & Development building.	at	1.00	=	9,300		\$9,300	\$9,300
BOOKS 10156063 - 638200	1.00 Up-to-date planning books to maintain professional education.	at	150.00	=	150		\$150	\$150

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
DUES & MEMBERSHIPS	10156064 - 642000	1.00 APA admin fee for Planning Board members	at	115.00	=	115		\$2,080	\$2,080
		1.00 Justin Barker membership dues for APA, NNECAPA, AICP, and Urban Design & Preservation Division.	at	483.00	=	483			
		7.00 Planning Board Members' APA Membership	at	60.00	=	420			
		7.00 Planning Board Members' Northern New England Chapter dues that are required as part of their APA membership.	at	5.00	=	35			
		3.00 Planning Director & 2 Community Planners: Maine Association of Planners Memberships	at	50.00	=	150			
		1.00 Planning Director Memberships for APA, NNECAPA, AICP, and Urban Design & Preservation Division	at	539.00	=	539			
		1.00 Steve Puleo membership in APA and NNECAPA.	at	338.00	=	338			
TRANSFER OUT	10156088 - 900001	5.00 Avaya Replacement 5 Phones @ \$6 x 12 months	at	72.00	=	360		\$1,160	\$1,160
		1.00 Equipment Reserve - Copier	at	800.00	=	800			
TOTAL PLANNING DEPARTMENT								\$326,138	\$326,138

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL</u> <u>2016/2017</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>APPROVED</u> <u>BUDGET</u> <u>2018/2019</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2019/2020</u>	<u>MANAGER'S</u> <u>BUDGET</u> <u>2019/2020</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2019/2020</u>
SUSTAINABILITY							
HOURLY	10157061 - 611000	\$63,966	\$83,806	\$97,342	\$122,878	\$112,180	\$118,783
TEMPORARY HELP	10157061 - 612000	\$8,400	\$2,000	\$0	\$10,000	\$10,000	\$10,000
		\$72,366	\$85,806	\$97,342	\$132,878	\$122,180	\$128,783
PRINTING & BINDING	10157062 - 620500	\$1,413	\$3,070	\$5,000	\$5,000	\$5,000	\$5,000
TELEPHONE	10157062 - 622000	\$406	\$673	\$600	\$600	\$600	\$600
EVENTS/SHOWS	10157062 - 628400	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000
CONTRACTED SERVICES	10157062 - 628800	\$2,896	\$11,813	\$8,500	\$8,500	\$8,500	\$8,500
		\$4,715	\$15,557	\$14,100	\$16,100	\$16,100	\$16,100
OFFICE SUPPLIES	10157063 - 630500	\$2,821	\$536	\$250	\$250	\$250	\$250
FOOD	10157063 - 633500	\$83	\$548	\$500	\$500	\$500	\$500
MISC SUPPLIES	10157063 - 639900	\$1,119	\$1,426	\$1,000	\$1,000	\$1,000	\$1,000
		\$4,023	\$2,510	\$1,750	\$1,750	\$1,750	\$1,750
DUES & MEMBERSHIPS	10157064 - 642000	\$1,750	\$1,300	\$1,300	\$1,500	\$1,500	\$1,500
		\$1,750	\$1,300	\$1,300	\$1,500	\$1,500	\$1,500
MOTOR VEHICLES	10157065 - 651000	\$0	\$0	\$0	\$7,080	\$0	\$0
		\$0	\$0	\$0	\$7,080	\$0	\$0
TRANSFER OUT	10157088 - 900001	\$72	\$72	\$144	\$144	\$144	\$144
		\$72	\$72	\$144	\$144	\$144	\$144
TOTAL SUSTAINABILITY		\$82,927	\$105,245	\$114,636	\$159,452	\$141,674	\$148,277

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
SUSTAINABILITY			
HOURLY	10157061 - 611000 1 SUSTAINABILITY COORDINATOR 1 SUSTAINABILITY PROGRAM COORDIN	\$112,180	\$46,997
SALARY	10157061 - 611500	\$0	\$71,786
TEMPORARY HELP	10157061 - 612000 4.00 STIPEND FOR FOUR INTERNSHIP POSITIONS at 2,500.00 = 10,000	\$10,000	\$10,000
PRINTING & BINDING	10157062 - 620500 1.00 PRINTED MATERIALS FOR OUTREACH AND EDUCATION at 4,000.00 = 4,000 1.00 CLIMATE ACTION PLAN AND MISC. REPORTS at 1,000.00 = 1,000	\$5,000	\$5,000
TELEPHONE	10157062 - 622000 12.00 at 50.00 = 600	\$600	\$600
EVENTS/SHOWS	10157062 - 628400 1.00 RECYCLING/TRASH/COMPOSTING MANAGEMENT AT LARGE CITY EVENTS at 2,000.00 = 2,000	\$2,000	\$2,000
CONTRACTED SERVICES	10157062 - 628800 1.00 E-WASTE AT HHW EVENT at 2,500.00 = 2,500 1.00 SPECIAL PROJECTS, CONSULTANTS at 6,000.00 = 6,000	\$8,500	\$8,500
OFFICE SUPPLIES	10157063 - 630500 1.00 Office Supplies at 250.00 = 250	\$250	\$250
FOOD	10157063 - 633500 1.00 FOOD FOR EVENTS at 500.00 = 500	\$500	\$500
MISC SUPPLIES	10157063 - 639900 1.00 RECYCLING BINS at 1,000.00 = 1,000	\$1,000	\$1,000
DUES & MEMBERSHIPS	10157064 - 642000 1.00 URBAN SUSTAINABILITY DIRECTORS NETWORK -- DUES INCREASED at 1,500.00 = 1,500	\$1,500	\$1,500
MOTOR VEHICLES	10157065 - 651000	\$0	
TRANSFER OUT	10157088 - 900001 2.00 Avaya Replacement at 72.00 = 144 2 Phones @\$6 x 12 months	\$144	\$144
TOTAL SUSTAINABILITY		\$141,674	\$148,277

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL</u> <u>2016/2017</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>APPROVED</u> <u>BUDGET</u> <u>2018/2019</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2019/2020</u>	<u>MANAGER'S</u> <u>BUDGET</u> <u>2019/2020</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2019/2020</u>
HUMAN RESOURCES							
HOURLY	10158061 - 611000	\$84,415	\$101,174	\$128,042	\$133,741	\$133,089	\$133,089
SALARY	10158061 - 611500	\$155,329	\$132,191	\$149,690	\$157,217	\$156,427	\$156,427
TEMPORARY HELP	10158061 - 612000	\$894	\$235	\$1,500	\$1,500	\$1,500	\$1,500
OVERTIME	10158061 - 612500	\$61	\$857	\$0	\$0	\$0	\$0
		\$240,699	\$234,457	\$279,232	\$292,458	\$291,016	\$291,016
PRINTING & BINDING	10158062 - 620500	\$641	\$791	\$675	\$675	\$675	\$675
ADVERTISING	10158062 - 621000	\$5,992	\$4,388	\$4,000	\$4,500	\$4,500	\$4,500
TELEPHONE	10158062 - 622000	\$1,581	\$2,129	\$2,376	\$2,376	\$2,376	\$2,376
TRAVEL	10158062 - 623000	\$3,525	\$7,594	\$0	\$0	\$0	\$0
AUTO MILEAGE	10158062 - 623500	\$8,232	\$9,676	\$9,000	\$9,600	\$9,600	\$9,600
SUBSCRIPTIONS	10158062 - 624500	\$1,102	\$719	\$1,450	\$1,450	\$1,450	\$1,450
CONTRACTED SERVICES	10158062 - 628800	\$3,209	\$4,474	\$7,500	\$7,500	\$7,500	\$7,500
CONTRACTED SERVICES - LEGAL	10158062 - 628801	\$16,329	\$24,854	\$20,000	\$20,000	\$20,000	\$20,000
TRAINING	10158062 - 629000	\$51,368	\$34,907	\$55,755	\$80,535	\$77,035	\$77,035
EDUCATIONAL REIMBURSEMENT	10158062 - 629900	\$13,290	\$9,319	\$12,000	\$13,345	\$13,345	\$13,345
		\$105,269	\$98,850	\$112,756	\$139,981	\$136,481	\$136,481
OFFICE SUPPLIES	10158063 - 630500	\$2,160	\$831	\$850	\$850	\$850	\$850
PRINTING SUPPLIES	10158063 - 631000	\$0	\$0	\$170	\$170	\$170	\$170
		\$2,160	\$831	\$1,020	\$1,020	\$1,020	\$1,020
SAFETY	10158064 - 641159	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
DUES & MEMBERSHIPS	10158064 - 642000	\$618	\$265	\$750	\$750	\$750	\$750
		\$618	\$265	\$2,750	\$2,750	\$2,750	\$2,750
OFFICE EQUIPMENT	10158065 - 650500	\$0	\$246	\$0	\$0	\$0	\$0
		\$0	\$246	\$0	\$0	\$0	\$0
TRANSFER OUT	10158088 - 900001	\$360	\$360	\$360	\$360	\$360	\$360
		\$360	\$360	\$360	\$360	\$360	\$360
TOTAL HUMAN RESOURCES		\$349,107	\$335,009	\$396,118	\$436,569	\$431,627	\$431,627

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
HUMAN RESOURCES			
HOURLY	10158061 - 611000 1 PURCHASING AGT-BENEFIT MGR 1 HR SPECIALIST/CASEWORKER 1 SAFETY COORDINATOR	\$133,089	\$133,089
SALARY	10158061 - 611500 1 HUMAN RESOURCE DIRECTOR 1 EMP RELATIONS MANAGER	\$156,427	\$156,427
TEMPORARY HELP	10158061 - 612000 1.00 SPTV Filming of Training Sessions at 1,500.00 = 1,500	\$1,500	\$1,500
PRINTING & BINDING	10158062 - 620500 1.00 Forms, business cards, personnel policies, folders, envelopes at 675.00 = 675 Printing of Wage Rate Adjustment forms, business envelopes, personnel policies, business car	\$675	\$675
ADVERTISING	10158062 - 621000 1.00 JobsInME.com (\$2k annual fee), national & regional postings, Craigslist, other at 4,500.00 = 4,500 Incr to account for probable Dir level opening(s) in FY20 that will require regional search in	\$4,500	\$4,500
TELEPHONE	10158062 - 622000 12.00 Business line, fax line, internet, phones for HR Director and Employee Relations Manager at 198.00 = 2,376	\$2,376	\$2,376
AUTO MILEAGE	10158062 - 623500 1.00 Mileage reimbursement to staff who use personal vehicle for city business at IRS rate, currently \$0.535 per mile. at 9,600.00 = 9,600	\$9,600	\$9,600
SUBSCRIPTIONS	10158062 - 624500 1.00 HR, Labor and Employment reference materials; DOL compliance posters at 800.00 = 800 1.00 Required State and Federal Employment Postings at 650.00 = 650	\$1,450	\$1,450
CONTRACTED SERVICES	10158062 - 628800 1.00 MUNIS HR Software annual maintenance fee; training - (Applicant Tracking, Employee Self service); PowerDMS license fee; Drug & Alcohol testing; Personnel Services *DISCUSS POWERDMS at 7,500.00 = 7,500	\$7,500	\$7,500
CONTRACTED SERVICES - LEGAL	10158062 - 628801 1.00 Contracted Legal Services for HR - Personnel, Employment, Labor Relations at 20,000.00 = 20,000	\$20,000	\$20,000
TRAINING	10158062 - 629000	\$77,035	\$77,035

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
EDUCATIONAL REIMBURSEMENT	10158062 - 629900	1.00 Employee tuition reimbursement for degree programs and continuing education 5 yr avg of actuals	at	13,345.00	=	13,345		\$13,345	\$13,345
OFFICE SUPPLIES	10158063 - 630500	1.00 General office supplies, copy paper	at	850.00	=	850		\$850	\$850
PRINTING SUPPLIES	10158063 - 631000	1.00 Ink cartridges for fax machine	at	170.00	=	170		\$170	\$170
SAFETY	10158064 - 641159	1.00 Safety Program ergonomic and safety supplies	at	2,000.00	=	2,000		\$2,000	\$2,000
DUES & MEMBERSHIPS	10158064 - 642000	1.00 Society for Human Resources Management (SHRM), National Public Employees Assoc. (NPELRA), Maine Labor and Employee Relations Assoc. (LERA Maine), Maine Local Government Human Resources Assoc. (MLGHRA), Human Resources Assoc. of Southern Maine (HRASM)	at	750.00	=	750		\$750	\$750
TRANSFER OUT	10158088 - 900001	5.00 Avaya Replacement 5 Phones @ \$6. x 12 months	at	72.00	=	360		\$360	\$360
TOTAL HUMAN RESOURCES								\$431,627	\$431,627

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
CITY BUILDING							
HOURLY	10159061 - 611000	\$35,769	\$55,615	\$372,057	\$424,998	\$407,785	\$414,890
SALARY	10159061 - 611500	\$0	\$4,134	\$73,080	\$77,856	\$77,477	\$77,477
TEMPORARY HELP	10159061 - 612000	\$191	\$760	\$720	\$0	\$0	\$0
OVERTIME	10159061 - 612500	\$132	\$662	\$7,000	\$7,000	\$7,000	\$7,000
		\$36,091	\$61,171	\$452,857	\$509,854	\$492,262	\$499,367
POSTAGE	10159062 - 621500	\$43,052	\$35,719	\$41,000	\$41,000	\$41,000	\$41,000
TELEPHONE	10159062 - 622000	\$1,021	\$1,046	\$1,115	\$3,287	\$3,287	\$3,287
WATER & SEWER	10159062 - 622400	\$2,371	\$1,261	\$2,736	\$2,016	\$2,016	\$2,016
ELECTRIC	10159062 - 622500	\$19,008	\$51,669	\$50,280	\$56,280	\$56,280	\$56,280
CLEANING	10159062 - 625000	\$500	\$0	\$3,500	\$1,000	\$1,000	\$1,000
EQUIPMENT MAINTENANCE	10159062 - 627000	\$3,435	\$2,153	\$4,710	\$4,990	\$4,990	\$4,990
BUILDING MAINTENANCE	10159062 - 627500	\$14,464	\$49,451	\$28,405	\$28,405	\$28,405	\$28,405
BUILDINGS-LEASED	10159062 - 627510	\$0	\$0	\$100	\$0	\$0	\$0
CONTRACTED SERVICES -ENERG	10159062 - 628806	\$23,674	\$17,939	\$18,475	\$18,755	\$18,755	\$18,755
		\$107,525	\$159,240	\$150,321	\$155,733	\$155,733	\$155,733
OFFICE SUPPLIES	10159063 - 630500	\$0	\$51	\$0	\$500	\$500	\$500
HEATING FUEL	10159063 - 631500	\$6,449	\$7,834	\$7,545	\$8,520	\$8,520	\$8,520
CLEANING SUPPLIES	10159063 - 636500	\$1,908	\$1,772	\$2,200	\$10,000	\$10,000	\$10,000
MISC SUPPLIES	10159063 - 639900	\$671	\$833	\$750	\$1,750	\$1,750	\$1,750
		\$9,028	\$10,490	\$10,495	\$20,770	\$20,770	\$20,770
RENT	10159064 - 641000	\$7,239	\$3,600	\$6,432	\$6,432	\$6,432	\$6,432
		\$7,239	\$3,600	\$6,432	\$6,432	\$6,432	\$6,432
OFFICE EQUIPMENT	10159065 - 650500	\$0	\$780	\$450	\$450	\$450	\$450
BUILDINGS	10159065 - 658000	\$10,101	\$10,000	\$7,500	\$7,500	\$7,500	\$7,500
		\$10,101	\$10,780	\$7,950	\$7,950	\$7,950	\$7,950
TRANSFER OUT	10159088 - 900001	\$72	\$72	\$72	\$72	\$72	\$72
		\$72	\$72	\$72	\$72	\$72	\$72
TOTAL CITY BUILDING		\$170,056	\$245,352	\$628,127	\$700,811	\$683,219	\$690,324

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
CITY BUILDING			
HOURLY	10159061 - 611000 1 1 POLICE CUSTODIAN 1 BUILDING MAINT SUPERVISOR 10 BUILDING MAINTENANCE CUSTODIAN	\$407,785	\$414,890
SALARY	10159061 - 611500 1 BUILDINGS/GROUNDS MANAGER	\$77,477	\$77,477
TEMPORARY HELP	10159061 - 612000	\$0	
OVERTIME	10159061 - 612500	\$7,000	\$7,000
POSTAGE	10159062 - 621500 1.00 Postage - all municipal mail including overnight delivery, tax bills, notices and general mail at 41,000.00 = 41,000	\$41,000	\$41,000
TELEPHONE	10159062 - 622000 1.00 Cellphones for staff at 2,172.00 = 2,172 12.00 Conversant - Switchboard and Fax Line Charges at 90.00 = 1,080 1.00 Foreign Language Translation - Annual Renewal Fee at 35.00 = 35	\$3,287	\$3,287
WATER & SEWER	10159062 - 622400 12.00 REDBANK HUB at 18.00 = 216 12.00 Service at City Hall & City Hall Annex at 150.00 = 1,800	\$2,016	\$2,016
ELECTRIC	10159062 - 622500 12.00 Service at 41 Thomas Street (Annex) at 250.00 = 3,000 12.00 Service at City Hall at 1,300.00 = 15,600 12.00 Solar Accounts -Surcharge at 3,000.00 = 36,000 12.00 Various Other Electical at 140.00 = 1,680	\$56,280	\$56,280
CLEANING	10159062 - 625000 1.00 Miscellaneous Other Cleanings at 1,000.00 = 1,000	\$1,000	\$1,000
EQUIPMENT MAINTENANCE	10159062 - 627000 1.00 Fire Extinguisher Inspections at 120.00 = 120 1.00 Generator Annual Maintenance at 1,750.00 = 1,750 1.00 Maintenance on postage machine auto feeder - E570 at 300.00 = 300 4.00 Postage Meter (quarterly) at 380.00 = 1,520 1.00 Postage Meter Various at 500.00 = 500 1.00 Repair of custodial equipment at 800.00 = 800	\$4,990	\$4,990

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
BUILDING MAINTENANCE	10159062 - 627500	1.00	Boiler Service	at	4,500.00	=	4,500	\$28,405	\$28,405
		1.00	City Hall HUB Detention Basin Annual Inspection	at	600.00	=	600		
		1.00	Electrical Maintenance City Hall	at	3,000.00	=	3,000		
		1.00	Elevator Inspection	at	300.00	=	300		
		4.00	Elevator maintenance	at	1,295.00	=	5,180		
		1.00	Fire Alarm Maintenance Contract	at	1,250.00	=	1,250		
		1.00	HVAC	at	1,000.00	=	1,000		
		1.00	Repairs & General Maintenance	at	12,000.00	=	12,000		
		1.00	Security alarm maintenance	at	575.00	=	575		
BUILDINGS-LEASED	10159062 - 627510							\$0	
CONTRACTED SERVICES -ENERGY	10159062 - 628806	1.00	Siemens Maintenance Contract -Estimate	at	18,755.00	=	18,755	\$18,755	\$18,755
OFFICE SUPPLIES	10159063 - 630500	1.00	MISC. OFFICE SUPPLIES	at	500.00	=	500	\$500	\$500
HEATING FUEL	10159063 - 631500	4,800.00	Natural Gas for City Hall	at	1.25	=	6,000	\$8,520	\$8,520
		1,800.00	Natural Gas for City Hall Annex	at	1.40	=	2,520		
CLEANING SUPPLIES	10159063 - 636500	1.00	Medical kit	at	200.00	=	200	\$10,000	\$10,000
		1.00	Soap, paper towels, toilet paper, custodial products, etc.	at	9,800.00	=	9,800		
MISC SUPPLIES	10159063 - 639900	1.00	Keys, hardware items, small repair parts	at	750.00	=	750	\$1,750	\$1,750
		1.00	Staff Clothing	at	1,000.00	=	1,000		
RENT	10159064 - 641000	12.00	Record Storage / Monthly fee & Access fees	at	236.00	=	2,832	\$6,432	\$6,432
		12.00	REDBANK HUB	at	300.00	=	3,600		
OFFICE EQUIPMENT	10159065 - 650500	1.00	Industrial Vacuum cleaner	at	450.00	=	450	\$450	\$450
BUILDINGS	10159065 - 658000	1.00	Painting of one quarter of interior of City Hall	at	3,500.00	=	3,500	\$7,500	\$7,500
		1.00	Re-carpet high wear areas of City Hall	at	4,000.00	=	4,000		
TRANSFER OUT	10159088 - 900001	1.00	Avaya Replacement 1 Phone @ \$6 x 12 months	at	72.00	=	72	\$72	\$72
TOTAL CITY BUILDING								\$683,219	\$690,324

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
POLICE DEPARTMENT							
HOURLY	10263061 - 611000	\$3,168,389	\$3,266,317	\$3,447,529	\$3,644,883	\$3,569,168	\$3,632,381
SCHOOL CROSSING GUIDES	10263061 - 611100	\$40,559	\$27,899	\$43,374	\$43,500	\$43,500	\$43,500
POLICE IN-SERVICE TRAINING	10263061 - 611300	\$34,762	\$55,779	\$34,050	\$35,500	\$35,500	\$35,500
POLICE COURT APPEARANCES	10263061 - 611400	\$22,997	\$16,379	\$43,500	\$43,500	\$43,500	\$43,500
SALARY	10263061 - 611500	\$175,534	\$178,547	\$182,125	\$186,678	\$185,768	\$185,768
OVERTIME	10263061 - 612500	\$287,124	\$270,548	\$263,240	\$262,900	\$262,900	\$262,900
		\$3,729,365	\$3,815,469	\$4,013,818	\$4,216,961	\$4,140,336	\$4,203,549
PRINTING & BINDING	10263062 - 620500	\$1,240	\$3,835	\$5,050	\$5,600	\$5,600	\$5,600
TELEPHONE	10263062 - 622000	\$26,353	\$28,056	\$39,297	\$41,877	\$41,877	\$41,877
WATER & SEWER	10263062 - 622400	\$1,050	\$1,060	\$1,080	\$1,080	\$1,080	\$1,080
ELECTRIC	10263062 - 622500	\$10,043	\$9,474	\$11,400	\$11,400	\$11,400	\$11,400
SUBSCRIPTIONS	10263062 - 624500	\$2,681	\$0	\$4,075	\$4,075	\$4,075	\$4,075
CLEANING	10263062 - 625000	\$1,470	\$1,064	\$0	\$2,000	\$2,000	\$2,000
MOTOR VEHICLE MAINT	10263062 - 626500	\$10,114	\$1,199	\$1,200	\$1,200	\$1,200	\$1,200
EQUIPMENT MAINTENANCE	10263062 - 627000	\$53,973	\$42,592	\$65,743	\$67,460	\$67,460	\$67,460
RADIO MAINTENANCE	10263062 - 627100	\$4,066	\$12,562	\$15,000	\$15,000	\$15,000	\$15,000
BUILDING MAINTENANCE	10263062 - 627500	\$37,714	\$11,581	\$30,500	\$33,500	\$33,500	\$33,500
CRIMINAL INVESTIGATION	10263062 - 628000	\$3,586	\$4,215	\$4,000	\$5,000	\$5,000	\$5,000
CONTRACTED SERVICES	10263062 - 628800	\$44,388	\$43,133	\$43,253	\$46,403	\$46,403	\$46,403
TRAINING	10263062 - 629000	\$37,528	\$41,333	\$33,650	\$34,650	\$34,650	\$37,150
		\$234,205	\$200,103	\$254,248	\$269,245	\$269,245	\$271,745
OFFICE SUPPLIES	10263063 - 630500	\$5,301	\$6,171	\$4,100	\$4,500	\$4,500	\$4,500
HEATING FUEL	10263063 - 631500	\$10,841	\$14,942	\$37,400	\$37,400	\$37,400	\$37,400
GAS & OIL	10263063 - 632000	\$64,040	\$70,458	\$73,135	\$73,135	\$73,135	\$73,135
TIRES	10263063 - 632500	\$9,019	\$9,287	\$9,500	\$9,500	\$9,500	\$9,500
VEHICLE WASH	10263063 - 632501	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
CLOTHING	10263063 - 634500	\$46,291	\$46,493	\$46,895	\$59,370	\$59,370	\$60,870
MEDICAL & LAB SUPPLIES	10263063 - 635000	\$3,193	\$1,948	\$2,500	\$2,600	\$2,600	\$2,600
PUBLIC SAFETY SUPPLIES	10263063 - 635800	\$28,332	\$37,699	\$25,358	\$27,850	\$27,850	\$27,850
SMALL TOOLS	10263063 - 636000	\$6,139	\$2,070	\$1,200	\$1,500	\$1,500	\$1,500
CLEANING SUPPLIES	10263063 - 636500	\$2,800	\$2,942	\$2,400	\$2,500	\$2,500	\$2,500
ANIMAL SUPPLIES	10263063 - 637100	\$4,146	\$5,781	\$4,200	\$5,000	\$5,000	\$5,000
VEHICLE SUPPLIES	10263063 - 638600	\$25,245	\$31,104	\$25,000	\$26,000	\$26,000	\$26,000
		\$205,348	\$228,894	\$233,688	\$251,355	\$251,355	\$252,855
DUES & MEMBERSHIPS	10263064 - 642000	\$2,665	\$2,448	\$6,850	\$7,265	\$7,265	\$7,265

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
		\$2,665	\$2,448	\$6,850	\$7,265	\$7,265	\$7,265
COMPUTER HARDWARE	10263065 - 650400	\$1,295	\$14,790	\$1,400	\$1,500	\$1,500	\$1,500
MOTOR VEHICLES	10263065 - 651000	\$149,798	\$120,915	\$121,000	\$150,000	\$150,000	\$150,000
COMMUNICATIONS EQUIPMENT	10263065 - 652800	\$0	\$0	\$0	\$0	\$0	\$7,000
OTHER EQUIPMENT	10263065 - 656000	\$0	\$0	\$0	\$0	\$0	\$2,400
		\$151,093	\$135,705	\$122,400	\$151,500	\$151,500	\$160,900
TRANSFER OUT	10263088 - 900001	\$12,908	\$12,908	\$12,908	\$12,908	\$12,908	\$12,908
		\$12,908	\$12,908	\$12,908	\$12,908	\$12,908	\$12,908
TOTAL POLICE DEPARTMENT		\$4,335,585	\$4,395,526	\$4,643,912	\$4,909,234	\$4,832,609	\$4,909,222

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
POLICE DEPARTMENT			
HOURLY	10263061 - 611000		
	4 POLICE LIEUTENANTS		
	7 POLICE SERGEANT		
	39 POLICE PATROL		
	3 POLICE DETECTIVE		
	1 POLICE MECHANIC		
	1 ANIMAL CONTROL OFFICER		
	1 MDEA-PATROL		
	2 PUBLIC SAFETY ADMIN ASSISTANT		
	1 POLICE ADMIN. INFO ASSISTANT		
	1 BEHAVIORAL HEALTH LIASON		
SCHOOL CROSSING GUIDES	10263061 - 611100	\$43,500	\$43,500
POLICE IN-SERVICE TRAINING	10263061 - 611300	\$35,500	\$35,500
POLICE COURT APPEARANCES	10263061 - 611400	\$43,500	\$43,500
SALARY	10263061 - 611500		
	1 POLICE CHIEF		
	1 DEPUTY POLICE CHIEF	\$185,768	\$185,768
OVERTIME	10263061 - 612500	\$262,900	\$262,900
PRINTING & BINDING	10263062 - 620500		
	1.00 Complaint forms	1,000.00 =	1,000
	1.00 Computer paper	2,000.00 =	2,000
	1.00 Evidence cards	150.00 =	150
	1.00 Informational pamphlets	750.00 =	750
	1.00 Parking ticket paper	500.00 =	500
	1.00 Property bags	100.00 =	100
	1.00 Property tags	100.00 =	100
	1.00 Scheduling Calendars	50.00 =	50
	1.00 Stationary & Envelopes	750.00 =	750
	1.00 Warning cards	200.00 =	200

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>	
TELEPHONE	10263062 - 622000	1.00 Cell Phones	at	21,272.00	=	21,272	\$41,877	\$41,877	
		12.00 Conversant/Avaya & fax	at	600.00	=	7,200			
		12.00 Long distance	at	90.00	=	1,080			
		21.00 Mobile air cards/annual fee	at	480.00	=	10,080			
		1.00 Pagers	at	145.00	=	145			
		12.00 Secured Communications-Special agreement rate	at	175.00	=	2,100			
		Fee to allow secure and encrypted communications to mobile devices							
WATER & SEWER	10263062 - 622400	12.00 Water and sewer usage at Polic	at	90.00	=	1,080	\$1,080	\$1,080	
ELECTRIC	10263062 - 622500	12.00 Monthly electrical costs	at	950.00	=	11,400	\$11,400	\$11,400	
SUBSCRIPTIONS	10263062 - 624500	1.00 Accreditation Standards	at	100.00	=	100	\$4,075	\$4,075	
		1.00 Professional publications	at	300.00	=	300			
		25.00 Ferdico Title 17A (criminal st	at	26.00	=	650			
		25.00 Ferdico Title 29A (traffic law	at	26.00	=	650			
		1.00 ICAPNet	at	1,600.00	=	1,600			
		1.00 Investigative Publications	at	400.00	=	400			
		5.00 Law Enforcement Officer's Manu	at	55.00	=	275			
		1.00 Legal Updates	at	100.00	=	100			
CLEANING	10263062 - 625000	400.00 Vehicle Cleaning	at	5.00	=	2,000	\$2,000	\$2,000	
MOTOR VEHICLE MAINT	10263062 - 626500	1.00 Body repair and painting to vehicles not covered by insurance	at	1,200.00	=	1,200	\$1,200	\$1,200	

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>			
EQUIPMENT MAINTENANCE 10263062 - 627000	2.00 ALPR Maintenance	at	2,830.00	=	5,660		\$67,460	\$67,460			
	1.00 Coplgic on-line Crime Reporting Maintenance	at	5,665.00	=	5,665						
	1.00 Electronic Parking Ticket Maintenance	at	3,400.00	=	3,400						
	1.00 Power DMS Maintenance	at	5,000.00	=	5,000						
	1.00 Tele-Staff Scheduling Maintenance	at	3,810.00	=	3,810						
	1.00 Computer Hardware Maintenance	at	3,500.00	=	3,500						
	1.00 In-car Video (Watchguard)Maintenance	at	5,665.00	=	5,665						
	1.00 Partial cost for Share File Maintenance with Cumberland County	at	415.00	=	415						
	2.00 Photocopier Maintenance (cost per copy contract)	at	1,360.00	=	2,720						
	1.00 Police Mobile Software Maintenance MDB Client, Field Reporting and Field Interview	at	18,335.00	=	18,335						
	1.00 RMSoftware Maintenance-NaviLine Crimes, LG Crimes, Qrep, CAD Interface, Community Connect	at	12,515.00	=	12,515						
	1.00 State Open Fox Messenger	at	775.00	=	775						
	<hr/>								\$15,000	\$15,000	
	RADIO MAINTENANCE 10263062 - 627100										
BUILDING MAINTENANCE 10263062 - 627500	1.00 Furnance/Heat/AC Maintenance and Repair	at	7,000.00	=	7,000		\$33,500	\$33,500			
	1.00 Permits, Inspections and Licenses	at	3,000.00	=	3,000						
	1.00 Electrical Repairs	at	4,500.00	=	4,500						
	1.00 General Building Repairs and Maintenance	at	15,000.00	=	15,000						
	1.00 Plumbing Repairs Increase in vendor costs	at	4,000.00	=	4,000						
<hr/>							\$5,000	\$5,000			
CRIMINAL INVESTIGATION 10263062 - 628000											
CONTRACTED SERVICES 10263062 - 628800	1.00 Annual contribution to the Trauma Intervention Program for services provided to the community.	at	1,400.00	=	1,400		\$46,403	\$46,403			
	10.00 Blood Tech Services	at	100.00	=	1,000						
	1.00 Physical Fitness Program	at	2,500.00	=	2,500						
	1.00 Animal Refuge League fee for services	at	35,753.00	=	35,753						
	1.00 Code Red - 5 x 10,000 calls	at	1,000.00	=	1,000						
	1.00 Disposal fees for animal carcasses	at	250.00	=	250						
	1.00 Emergency Veterinary Care	at	2,500.00	=	2,500						
	1.00 Youth Activities and Youth Diversion Programs	at	2,000.00	=	2,000						

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
TRAINING	10263062 - 629000	1.00	Accreditation Conference	at	1,600.00	=	1,600	\$34,650	\$37,150
		1.00	Guardian Video Training Program	at	1,350.00	=	1,350		
		1.00	Annual IACP Conference and Training	at	1,700.00	=	1,700		
		1.00	District 2 in-service training	at	3,200.00	=	3,200		
		1.00	In-service training at MCJA	at	3,300.00	=	3,300		
		5.00	New officer training at MCJA	at	2,500.00	=	12,500		
		1.00	Polygraph Training	at	1,000.00	=	1,000		
		1.00	Specialized training by FBI, IACP and other law enforcement entities	at	6,000.00	=	6,000		
		1.00	SPTV Filming of Training Sessions	at	500.00	=	500		
		1.00	Training for SWAT Team	at	3,500.00	=	3,500		
OFFICE SUPPLIES	10263063 - 630500	1.00	Office supplies for 53 sworn officers and 7 civilian employees	at	4,500.00	=	4,500	\$4,500	\$4,500
HEATING FUEL	10263063 - 631500	800.00	Heating oil for Police Garage	at	3.40	=	2,720	\$37,400	\$37,400
		10,200.00	Heating oil for Police Station	at	3.40	=	34,680		
GAS & OIL	10263063 - 632000	425.00	Diesel for police fleet vehicles	at	2.20	=	935	\$73,135	\$73,135
		38,000.00	Gasoline for police fleet vehicles	at	1.90	=	72,200		
TIRES	10263063 - 632500	1.00	Replacement tires for marked and unmarked cruisers	at	9,500.00	=	9,500	\$9,500	\$9,500
VEHICLE WASH	10263063 - 632501							\$2,000	\$2,000

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>	
CLOTHING	10263063 - 634500	1.00 Mechanic uniforms	at	300.00	=	300	\$59,370	\$60,870	
		1.00 Animal Control Officer uniform and accessories	at	500.00	=	500			
		5.00 Body Armor	at	825.00	=	4,125			
		14.00 Contractual clothing allowance for Command and Supervisors	at	430.00	=	6,020			
		41.00 Contractual clothing allowance for Patrol Officers	at	475.00	=	19,475			
		1.00 Crossing Guides clothing and safety equipment	at	500.00	=	500			
		5.00 Dress uniforms and accessories	at	350.00	=	1,750			
		5.00 Foul Weather Gear	at	200.00	=	1,000			
		1.00 Leather and nylon gear	at	3,000.00	=	3,000			
		5.00 New officers issued uniforms and related accessories	at	2,000.00	=	10,000			
		1.00 Replacement of damaged uniform and accessories	at	3,000.00	=	3,000			
		1.00 SWAT gear	at	2,000.00	=	2,000			
		5.00 X26P Taser with 4yr warrabty and hoster	at	1,540.00	=	7,700			
		31 Taser units are in need of replacement, thses five units will be assigned to new officers							
MEDICAL & LAB SUPPLIES	10263063 - 635000						\$2,600	\$2,600	
PUBLIC SAFETY SUPPLIES	10263063 - 635800	1.00 Taser Cartridges/Battery Packs	at	2,000.00	=	2,000	\$27,850	\$27,850	
		1.00 Ammunition, targets & cleaning	at	14,000.00	=	14,000			
		1.00 Animal Control supplies	at	500.00	=	500			
		1.00 Crime lab supplies	at	2,250.00	=	2,250			
		1.00 Cruiser trunk supplies	at	1,500.00	=	1,500			
		1.00 DVD's, CDRs and other digital media	at	400.00	=	400			
		1.00 Evidence Technician supplies	at	2,000.00	=	2,000			
		1.00 Identi-kit rental	at	500.00	=	500			
		1.00 O.C. spray	at	600.00	=	600			
		1.00 Recharging/Replacing fire exti	at	500.00	=	500			
		1.00 Safety slugs for animal dispos	at	100.00	=	100			
		1.00 SRT equipment	at	2,200.00	=	2,200			
		1.00 Supply of batteries	at	300.00	=	300			
		1.00 Weapon parts for repair and ma	at	1,000.00	=	1,000			
SMALL TOOLS	10263063 - 636000						\$1,500	\$1,500	
CLEANING SUPPLIES	10263063 - 636500						\$2,500	\$2,500	

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
ANIMAL SUPPLIES	10263063 - 637100	\$5,000	\$5,000
VEHICLE SUPPLIES	10263063 - 638600	\$26,000	\$26,000
DUES & MEMBERSHIPS	10263064 - 642000	\$7,265	\$7,265
	1.00 Animal Control Officer Association at 50.00 = 50		
	1.00 Annual Accreditation Fees at 4,065.00 = 4,065		
	1.00 Annual State Accreditation fee at 250.00 = 250		
	1.00 Departmental membership for NESPIN at 300.00 = 300		
	4.00 FBI/NA dues for Administrative Staff at 125.00 = 500		
	5.00 IACP dues for Administrative Staff at 175.00 = 875		
	1.00 International Association of Identification at 75.00 = 75		
	5.00 Maine Chiefs dues for Administrative Staff at 200.00 = 1,000		
	1.00 Polygraph Association Membership at 150.00 = 150		
COMPUTER HARDWARE	10263065 - 650400	\$1,500	\$1,500
	1.00 Computer Related Equipment at 1,500.00 = 1,500		
MOTOR VEHICLES	10263065 - 651000	\$150,000	\$150,000
	4.00 Annual vehicle lease/purchase at 37,500.00 = 150,000		
COMMUNICATIONS EQUIPMENT	10263065 - 652800	\$0	\$7,000
OTHER EQUIPMENT	10263065 - 656000	\$0	\$2,400
TRANSFER OUT	10263088 - 900001	\$12,908	\$12,908
	39.00 Avaya Replacement at 72.00 = 2,808		
	39 Phone @ \$6 x 12 months		
	1.00 Body Armor Replacement Reserve at 5,000.00 = 5,000		
	1.00 Photocopiers - Equipment Reserve at 2,500.00 = 2,500		
	1.00 Radio Replacement Reserve at 2,600.00 = 2,600		
TOTAL POLICE DEPARTMENT		\$4,832,609	\$4,909,222

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL</u> <u>2016/2017</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>APPROVED</u> <u>BUDGET</u> <u>2018/2019</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2019/2020</u>	<u>MANAGER'S</u> <u>BUDGET</u> <u>2019/2020</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2019/2020</u>
FIRE DEPARTMENT							
HOURLY	10264061 - 611000	\$3,579,116	\$3,629,349	\$3,672,837	\$3,865,612	\$3,855,925	\$3,855,925
SALARY	10264061 - 611500	\$175,498	\$266,428	\$409,082	\$429,496	\$427,404	\$427,404
OVERTIME	10264061 - 612500	\$334,660	\$325,765	\$335,650	\$335,000	\$335,000	\$335,000
CALL COMPANIES	10264061 - 613000	\$73,985	\$81,302	\$80,000	\$85,000	\$85,000	\$85,000
EDUC/PHYS INCENTIVE	10264061 - 614000	\$0	\$0	\$4,000	\$4,000	\$4,000	\$4,000
		\$4,163,258	\$4,302,843	\$4,501,569	\$4,719,108	\$4,707,329	\$4,707,329
PRINTING & BINDING	10264062 - 620500	\$1,686	\$2,187	\$2,500	\$2,500	\$2,500	\$2,500
TELEPHONE	10264062 - 622000	\$18,777	\$18,519	\$19,100	\$22,940	\$22,940	\$22,940
WATER & SEWER	10264062 - 622400	\$172,812	\$190,472	\$179,868	\$187,284	\$187,284	\$187,284
ELECTRIC	10264062 - 622500	\$31,684	\$32,510	\$32,725	\$32,725	\$48,300	\$48,300
SUBSCRIPTIONS	10264062 - 624500	\$50	\$149	\$263	\$263	\$263	\$263
CLEANING	10264062 - 625000	\$356	\$0	\$0	\$0	\$0	\$0
MEDICAL SERVICES	10264062 - 625500	\$0	\$0	\$8,000	\$8,000	\$8,000	\$8,000
EQUIPMENT RENTAL	10264062 - 626000	\$200	\$0	\$1,000	\$1,000	\$1,000	\$1,000
MOTOR VEHICLE MAINT	10264062 - 626500	\$82,453	\$80,991	\$80,000	\$80,000	\$80,000	\$80,000
EQUIPMENT MAINTENANCE	10264062 - 627000	\$16,417	\$27,886	\$21,760	\$21,760	\$21,760	\$21,760
RADIO MAINTENANCE	10264062 - 627100	\$1,618	\$20,175	\$10,000	\$10,000	\$10,000	\$10,000
BUILDING MAINTENANCE	10264062 - 627500	\$43,790	\$72,696	\$51,500	\$51,500	\$51,500	\$51,500
CONTRACTED SERVICES	10264062 - 628800	\$74,375	\$69,621	\$80,570	\$78,820	\$78,820	\$78,820
TRAINING	10264062 - 629000	\$30,821	\$27,859	\$38,300	\$38,300	\$38,300	\$38,300
		\$475,039	\$543,064	\$525,586	\$535,092	\$550,667	\$550,667
OFFICE SUPPLIES	10264063 - 630500	\$7,707	\$5,930	\$4,000	\$4,000	\$4,000	\$4,000
HEATING FUEL	10264063 - 631500	\$37,704	\$38,983	\$38,840	\$38,840	\$38,840	\$38,840
GAS & OIL	10264063 - 632000	\$26,472	\$36,704	\$39,155	\$39,155	\$39,155	\$39,155
TIRES	10264063 - 632500	\$9,657	\$2,504	\$7,000	\$7,000	\$7,000	\$7,000
VEHICLE WASH	10264063 - 632501	\$0	\$0	\$2,235	\$2,235	\$2,235	\$2,235
FOOD	10264063 - 633500	\$990	\$3,326	\$1,500	\$5,500	\$1,500	\$1,500
CLOTHING	10264063 - 634500	\$63,342	\$56,314	\$20,000	\$25,000	\$20,000	\$25,000
PROTECTIVE GEAR	10264063 - 634510	\$0	\$0	\$41,550	\$41,550	\$41,550	\$41,550
MEDICAL & LAB SUPPLIES	10264063 - 635000	\$58,229	\$74,276	\$70,000	\$70,000	\$70,000	\$70,000
PUBLIC SAFETY SUPPLIES	10264063 - 635800	\$6,868	\$7,073	\$7,000	\$7,000	\$7,000	\$7,000
SMALL TOOLS	10264063 - 636000	\$183	\$0	\$0	\$0	\$0	\$0
CLEANING SUPPLIES	10264063 - 636500	\$6,315	\$6,786	\$8,000	\$8,000	\$8,000	\$8,000
VEHICLE SUPPLIES	10264063 - 638600	\$13,734	\$4,863	\$5,000	\$5,000	\$5,000	\$5,000
MISC SUPPLIES	10264063 - 639900	\$2,815	\$2,378	\$3,500	\$3,500	\$3,500	\$3,500
		\$234,018	\$239,137	\$247,780	\$256,780	\$247,780	\$252,780

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RENT	10264064 - 641000	\$1,200	\$1,750	\$1,250	\$1,250	\$1,250	\$1,250
DUES & MEMBERSHIPS	10264064 - 642000	\$4,696	\$5,003	\$4,725	\$4,725	\$4,725	\$4,725
CONTRIBUTIONS	10264064 - 643000	\$2,550	\$1,300	\$1,600	\$1,600	\$1,600	\$1,600
		\$8,446	\$8,053	\$7,575	\$7,575	\$7,575	\$7,575
COMPUTER HARDWARE	10264065 - 650400	\$0	\$50	\$0	\$0	\$0	\$0
PUBLIC SAFETY EQUIPMENT	10264065 - 652500	\$53,310	\$20,919	\$25,000	\$25,000	\$25,000	\$25,000
COMMUNICATIONS EQUIPMENT	10264065 - 652800	\$19,767	\$23,389	\$26,783	\$26,783	\$26,619	\$26,619
HOSE	10264065 - 659200	\$8,310	\$7,982	\$8,816	\$8,816	\$8,816	\$8,816
		\$81,387	\$52,340	\$60,599	\$60,599	\$60,435	\$60,435
TRANSFER OUT	10264088 - 900001	\$76,584	\$201,584	\$201,584	\$201,584	\$201,584	\$201,584
		\$76,584	\$201,584	\$201,584	\$201,584	\$201,584	\$201,584
TOTAL FIRE DEPARTMENT		\$5,038,731	\$5,347,020	\$5,544,693	\$5,780,738	\$5,775,370	\$5,780,370

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
FIRE DEPARTMENT			
HOURLY	10264061 - 611000		
	1 1 HEALTH INSPECTOR 8 HOURS @ \$22.50 3 FIRE DEPARTMENT CAPTAIN 8 FIRE LIEUTENANT 54 FIREFIGHTER 1 FIRE DEPT ADMIN.SECRETARY 1 FIRE DEPT CUSTODIAN 1 MECHANIC II	\$3,855,925	\$3,855,925
SALARY	10264061 - 611500		
	1 FIRE CHIEF 4 DEPUTY FIRE CHIEF	\$427,404	\$427,404
OVERTIME	10264061 - 612500		
	1.00 Overtime at 320,000.00 = 320,000 1.00 SWAT Team Paramedic Training at 15,000.00 = 15,000	\$335,000	\$335,000
CALL COMPANIES	10264061 - 613000		
	1.00 Call Company Wages at 85,000.00 = 85,000	\$85,000	\$85,000
EDUC/PHYS INCENTIVE	10264061 - 614000		
	2.00 Paramedic Certification One Time Incentive at 2,000.00 = 4,000	\$4,000	\$4,000
PRINTING & BINDING	10264062 - 620500		
	1.00 Copier Paper, Inspection Forms, Permits, Call Company Payroll & Training Forms at 2,500.00 = 2,500	\$2,500	\$2,500
TELEPHONE	10264062 - 622000		
	12.00 Cell Charges for IPads for 3 Engines, 2 Ladders, 2 Ambulances, 2 Staff Cars, & 1 Marine Unit at 400.00 = 4,800 6.00 Cell Phone stipends for Staff Officers (4 Deputies and 1 EMS Coordinator) at 430.00 = 2,580 6.00 Cell Phones For 2 Chief Officers, 3 Ambulances, 1 PIO at 400.00 = 2,400 9.00 Cellular Aircards (Hot Spots) For 2 Engines, 3 Ambulances, 1 Ladder, 1 Staff Car, 1 Hazmat Unit, & 1 Spare For MDBs at 400.00 = 3,600 12.00 Conversant/Avaya, Fax Machine, & Long Distance at 400.00 = 4,800 1.00 Telephone Repairs at 1,700.00 = 1,700 12.00 Verizon Net fleet GPS tracking for 15 vehicles @ 17.00 per vehicle per month. at 255.00 = 3,060	\$22,940	\$22,940

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>		<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>		
WATER & SEWER	10264062 - 622400	12.00	12 Months Municipal Fire Protection (Hydrant Rental)	at	14,956.00 = 179,472	\$187,284	\$187,284
		12.00	12 Months Water & Sewer Usage For 6 Fire Stations 4.2% Increase per Water Rate Proposal	at	651.00 = 7,812		
ELECTRIC	10264062 - 622500	1.00	Cash Corner Station (Main Street)	at	6,950.00 = 6,950	\$48,300	\$48,300
		1.00	Central Station (Broadway)	at	23,000.00 = 23,000		
		1.00	Thornton Heights Station (Union St)	at	1,850.00 = 1,850		
		1.00	Western Ave Station (James Bakka Drive)	at	15,200.00 = 15,200		
		1.00	Willard Station (Pillsbury St)	at	1,300.00 = 1,300		
SUBSCRIPTIONS	10264062 - 624500	1.00	Fire Chief Magazine	at	52.00 = 52	\$263	\$263
		1.00	Fire Engineering Magazine	at	42.00 = 42		
		1.00	Firehouse Lawyer Newsletter	at	69.00 = 69		
		1.00	Firehouse Magazine	at	50.00 = 50		
		1.00	Journal Emergency Medicine	at	50.00 = 50		
MEDICAL SERVICES	10264062 - 625500	1.00	Entrance & Hazardous Materials Physicals For All Personnel	at	8,000.00 = 8,000	\$8,000	\$8,000
EQUIPMENT RENTAL	10264062 - 626000	1.00	Copier Lease Payments & Supplies	at	1,000.00 = 1,000	\$1,000	\$1,000
MOTOR VEHICLE MAINT	10264062 - 626500	1.00	Annual Maintenance For Department Vehicles	at	80,000.00 = 80,000	\$80,000	\$80,000
EQUIPMENT MAINTENANCE	10264062 - 627000	1.00	Annual Fire Alarm System Maintenance: Western Ave, Central, Cash Corner, Willard, & Thornton Heights	at	3,000.00 = 3,000	\$21,760	\$21,760
		3.00	Emergency Generator Semi-Annual Service	at	420.00 = 1,260		
		1.00	Maintenance On Equipment Carried On Vehicles	at	11,000.00 = 11,000		
		1.00	Repairs To SCBA & Related Equipment	at	2,000.00 = 2,000		
		1.00	SCBA Compressor Maintenance At Western Avenue Station & 1/2 SCBA Compressor Maintenance At Central Station (Joint w/ Cape Elizabeth FD)	at	4,500.00 = 4,500		
RADIO MAINTENANCE	10264062 - 627100	1.00	Moblle Radio, Portable Radio, & Pager Repairs (Not Covered By Contract)	at	10,000.00 = 10,000	\$10,000	\$10,000

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
BUILDING MAINTENANCE	10264062 - 627500	1.00 Electrical Upgrades and Repairs as needed	at	3,500.00	=	3,500	\$51,500	\$51,500
		1.00 General Building Maintenance For 6 Buildings Which Includes: Annual Maintenance Contracts For Heating Devices. Annual Routine Maintenance (To Including Masonary & Painting Repairs, Repair/Replace Overhead Doors). Emergency Repairs(To Including Windows & Roofs). This Also Covers Replacement Appliances As Needed.	at	48,000.00	=	48,000		
CONTRACTED SERVICES	10264062 - 628800	1.00 Ambulance Collection Agency Fees	at	41,000.00	=	41,000	\$78,820	\$78,820
		1.00 Fire Alarm Cable Maintenance	at	8,000.00	=	8,000		
		1.00 Lifepack Maintenance Agreement	at	4,000.00	=	4,000		
		1.00 Medical Director Stipend	at	5,000.00	=	5,000		
		1.00 Software Contract For EMS PCR Program	at	7,200.00	=	7,200		
		1.00 Software Contract For Faronics (Deep Freeze)	at	110.00	=	110		
		1.00 Software Contract For Firehouse Software	at	2,000.00	=	2,000		
		1.00 Software Contract For IAMRESPONDING	at	735.00	=	735		
		1.00 Software Contract For Naviline RMS Software	at	6,000.00	=	6,000		
		1.00 Software Contract For Power DMS	at	2,025.00	=	2,025		
		1.00 Trauma Intervention Program	at	1,250.00	=	1,250		
		1.00 Uniform Cleaning	at	1,500.00	=	1,500		
TRAINING	10264062 - 629000	1.00 Funding For Training For Fulltime and Call Company Firefighters	at	37,500.00	=	37,500	\$38,300	\$38,300
		1.00 SPTV Filming of Training Sessions For Website/Power DMS	at	800.00	=	800		
OFFICE SUPPLIES	10264063 - 630500	1.00 General Office Supplies	at	4,000.00	=	4,000	\$4,000	\$4,000
HEATING FUEL	10264063 - 631500	3,200.00 #2 Fuel Oil (Cash Corner Station)	at	2.20	=	7,040	\$38,840	\$38,840
		11,500.00 Natural Gas (Central Station)	at	1.30	=	14,950		
		8,200.00 Natural Gas (Western Avenue Station)	at	1.25	=	10,250		
		1.00 Natural Gas (Willard Station)	at	3,000.00	=	3,000		
		1.00 Propane (Thornton Heights Station & Cash Corner Garage)	at	3,600.00	=	3,600		
GAS & OIL	10264063 - 632000	14,000.00 Diesel Fuel	at	2.20	=	30,800	\$39,155	\$39,155
		4,050.00 Gasoline	at	1.90	=	7,695		
		150.00 Gasoline for Marine 48 (Boat)	at	4.40	=	660		

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
TIRES	10264063 - 632500	1.00 TIRES	at	7,000.00	=	7,000		\$7,000	\$7,000
VEHICLE WASH	10264063 - 632501	270.00	at	4.00	=	1,080		\$2,235	\$2,235
		165.00	at	7.00	=	1,155			
FOOD	10264063 - 633500	1.00 Food	at	1,500.00	=	1,500		\$1,500	\$1,500
CLOTHING	10264063 - 634500	1.00 Clothing Required For Employees Uniforms, Shoes, & Misc Safety Equipment	at	25,000.00	=	20,000		\$20,000	\$25,000
PROTECTIVE GEAR	10264063 - 634510	10.00 10 Fire Helmets	at	275.00	=	2,750		\$41,550	\$41,550
		10.00 10 Pair Of Fire Boots	at	240.00	=	2,400			
		16.00 16 Sets Of Protective Turnout Gear For Full Time Employees: New Issue & Annual Replacement For Failed Gear	at	1,900.00	=	30,400			
		5.00 5 Sets Of Protective Turnout Gear For Call Company Employees: New Issue & Annual Replacement For Failed Gear	at	1,200.00	=	6,000			
MEDICAL & LAB SUPPLIES	10264063 - 635000	1.00 Medical Supplies To Stock EMS Units	at	67,000.00	=	67,000		\$70,000	\$70,000
		1.00 Medications Not Supplied By Hospitals	at	3,000.00	=	3,000			
PUBLIC SAFETY SUPPLIES	10264063 - 635800	1.00 350 Gallons Foam	at	6,000.00	=	6,000		\$7,000	\$7,000
		1.00 Replacement Rope And Rigging Equipment for High Angle Operations	at	1,000.00	=	1,000			
CLEANING SUPPLIES	10264063 - 636500	1.00 Cleaning Supplies	at	8,000.00	=	8,000		\$8,000	\$8,000
VEHICLE SUPPLIES	10264063 - 638600	1.00 Funding For Purchase & Installation Of Equipment Utilized On Emergency Response Equipment	at	5,000.00	=	5,000		\$5,000	\$5,000
MISC SUPPLIES	10264063 - 639900	1.00 Fire Education Supplies For Open House & Other Fire Prevention Activities	at	1,500.00	=	1,500		\$3,500	\$3,500
		1.00 Misc Purchases	at	2,000.00	=	2,000			
RENT	10264064 - 641000	1.00 Rent For Willard Station (Privately Owned Call Company Station)	at	1,250.00	=	1,250		\$1,250	\$1,250

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
DUES & MEMBERSHIPS	10264064 - 642000	1.00 APEMS	at	2,500.00	=	2,500	\$4,725	\$4,725
		1.00 Cumberland County Fire Chiefs Membership	at	50.00	=	50		
		1.00 Interntional Association Of Fire Chiefs Membership	at	225.00	=	225		
		5.00 Maine State Fire Chiefs	at	90.00	=	450		
		1.00 National Fire Protection Assocation (NFPA)	at	1,500.00	=	1,500		
CONTRIBUTIONS	10264064 - 643000	40.00 Call Companies \$40 Per Member	at	40.00	=	1,600	\$1,600	\$1,600
PUBLIC SAFETY EQUIPMENT	10264065 - 652500	15.00 Replacement SCBA Cylinders To Meet NPFA Requirements	at	1,000.00	=	15,000	\$25,000	\$25,000
		2.00 SCBA Replacement Units To Purchase Two Units Per Year to Maintain NFPA Requirements	at	5,000.00	=	10,000		
COMMUNICATIONS EQUIPMENT	10264065 - 652800	1.00 Interlocal Payment to Portland for Motorola Subscriber Units	at	8,769.00	=	8,769	\$26,619	\$26,619
		10.00 Replace Motorola Pagers For On Call Employees	at	350.00	=	3,500		
		1.00 Replacement 800 mHz Portable Radios	at	4,750.00	=	4,750		
		1.00 Replacement 800 mHz Vehicle Radio	at	6,100.00	=	6,100		
		1.00 Replacement VHF Vehile Radio	at	1,000.00	=	1,000		
		1.00 Vehilce Communication Equipment To Conduct EMS Field Reporting, Fire Prevention Inspections and Mobile Data Terminals	at	2,500.00	=	2,500		
HOSE	10264065 - 659200	1,000.00 1000 Feet Of 1 3/4" Hose	at	2.22	=	2,220	\$8,816	\$8,816
		500.00 500 Feet Of 2 1/2" Hose	at	3.16	=	1,580		
		800.00 800 Feet Of 5" Hose w/ 5" Couplings	at	6.27	=	5,016		
TRANSFER OUT	10264088 - 900001	22.00 Avaya Replacement 22 Phones @ \$6 x 12 months	at	72.00	=	1,584	\$201,584	\$201,584
		1.00 Fire Vehicle Reserve	at	200,000.00	=	200,000		
TOTAL FIRE DEPARTMENT							\$5,775,370	\$5,780,370

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		ACTUAL 2016/2017	ACTUAL 2017/2018	APPROVED BUDGET 2018/2019	DEPARTMENT REQUEST 2019/2020	MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
PUBLIC SAFETY COMMUNICATIONS							
HOURLY	10265061 - 611000	\$154,827	\$156,793	\$179,375	\$183,185	\$192,183	\$192,183
OVERTIME	10265061 - 612500	\$55,957	\$38,452	\$54,000	\$47,000	\$47,000	\$47,000
		\$210,784	\$195,244	\$233,375	\$230,185	\$239,183	\$239,183
TELEPHONE	10265062 - 622000	\$11,938	\$4,886	\$7,260	\$7,260	\$7,260	\$7,260
WATER & SEWER	10265062 - 622400	\$1,200	\$1,386	\$1,260	\$1,260	\$1,260	\$1,260
ELECTRIC	10265062 - 622500	\$18,982	\$20,322	\$20,100	\$20,100	\$5,880	\$5,880
EQUIPMENT MAINTENANCE	10265062 - 627000	\$8,953	\$10,495	\$9,100	\$9,100	\$9,700	\$9,700
RADIO MAINTENANCE	10265062 - 627100	\$0	\$0	\$4,200	\$4,200	\$4,200	\$4,200
BUILDING MAINTENANCE	10265062 - 627500	\$23,694	\$7,846	\$7,500	\$7,500	\$7,500	\$7,500
TRAINING	10265062 - 629000	\$1,565	\$0	\$0	\$0	\$0	\$0
		\$66,332	\$44,935	\$49,420	\$49,420	\$35,800	\$35,800
HEATING FUEL	10265063 - 631500	\$214	\$0	\$0	\$0	\$0	\$0
CLOTHING	10265063 - 634500	\$474	\$0	\$0	\$0	\$0	\$0
		\$688	\$0	\$0	\$0	\$0	\$0
PORTLAND/S PORTLAND DISPATC	10265067 - 672000	\$730,880	\$802,816	\$793,434	\$816,069	\$806,069	\$810,928
		\$730,880	\$802,816	\$793,434	\$816,069	\$806,069	\$810,928
TRANSFER OUT	10265088 - 900001	\$576	\$576	\$10,576	\$10,576	\$10,576	\$10,576
		\$576	\$576	\$10,576	\$10,576	\$10,576	\$10,576
TOTAL PUBLIC SAFETY COMMUNICATIONS		\$1,009,260	\$1,043,572	\$1,086,805	\$1,106,250	\$1,091,628	\$1,096,487

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
PUBLIC SAFETY COMMUNICATIONS			
HOURLY	10265061 - 611000 1 3 TELECOMMUNICATOR	\$192,183	\$192,183
OVERTIME	10265061 - 612500 1.00 OVERTIME	47,000.00 = 47,000	\$47,000
TELEPHONE	10265062 - 622000 12.00 Fiber Connection for Portland Dispatch 12.00 Local and Long Distance Charges	430.00 = 5,160 175.00 = 2,100	\$7,260
WATER & SEWER	10265062 - 622400 12.00 Water and Sewer	105.00 = 1,260	\$1,260
ELECTRIC	10265062 - 622500 12.00 Monthly Power Bills	490.00 = 5,880	\$5,880
EQUIPMENT MAINTENANCE	10265062 - 627000 1.00 H T E CAD Software Maintenance 1.00 Phone Maintenance	9,400.00 = 9,400 300.00 = 300	\$9,700
RADIO MAINTENANCE	10265062 - 627100 1.00 Two Way Radio Maintenance and repair	4,200.00 = 4,200	\$4,200
BUILDING MAINTENANCE	10265062 - 627500 1.00 Sprinkler system, Elevator, lights, routine repairs	7,500.00 = 7,500	\$7,500
PORTLAND/S PORTLAND DISPATCH	10265067 - 672000 1.00 Estimate based on current staffing (shift over to Portland staffing) 1.00 Interlocal Debt for Radio System	694,859.00 = 690,000 116,069.00 = 116,069	\$806,069
TRANSFER OUT	10265088 - 900001 8.00 Avaya Replacement 8 Phones @ \$6 x 12 months 1.00 Equipment Reserve Account to replace capital equipment	72.00 = 576 10,000.00 = 10,000	\$10,576
TOTAL PUBLIC SAFETY COMMUNICATIONS		\$1,091,628	\$1,096,487

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL</u> 2016/2017	<u>ACTUAL</u> 2017/2018	<u>APPROVED</u> BUDGET 2018/2019	<u>DEPARTMENT</u> REQUEST 2019/2020	<u>MANAGER'S</u> BUDGET 2019/2020	<u>ADOPTED</u> BUDGET 2019/2020
CODE ENFORCEMENT DEPARTMENT							
HOURLY	10266061 - 611000	\$184,295	\$195,355	\$237,657	\$288,338	\$286,933	\$286,933
SALARY	10266061 - 611500	\$56,765	\$60,930	\$62,609	\$85,274	\$84,858	\$84,858
TEMPORARY HELP	10266061 - 612000	\$1,664	\$2,133	\$3,250	\$3,250	\$3,250	\$3,250
OVERTIME	10266061 - 612500	\$59	\$80	\$400	\$400	\$400	\$400
		\$242,783	\$258,498	\$303,916	\$377,262	\$375,441	\$375,441
PRINTING & BINDING	10266062 - 620500	\$583	\$412	\$600	\$600	\$600	\$600
TELEPHONE	10266062 - 622000	\$2,544	\$3,323	\$3,720	\$3,720	\$3,720	\$3,720
TRAFFIC LIGHTS	10266062 - 622600	\$19,511	\$19,318	\$21,500	\$21,500	\$21,500	\$21,500
STREET LIGHTS	10266062 - 622700	\$339,928	\$339,104	\$114,000	\$114,000	\$114,000	\$114,000
SUBSCRIPTIONS	10266062 - 624500	\$189	\$225	\$250	\$250	\$250	\$250
MOTOR VEHICLE MAINT	10266062 - 626500	\$1,079	\$387	\$1,700	\$1,700	\$1,700	\$1,700
BUILDING MAINTENANCE	10266062 - 627500	\$525	\$973	\$0	\$0	\$0	\$0
CONTRACTED SERVICES	10266062 - 628800	\$61,221	\$49,212	\$105,600	\$45,600	\$45,600	\$45,600
CONTRACT SERVICES-ENGINEER	10266062 - 628802	\$6,960	\$18,953	\$12,000	\$0	\$0	\$0
		\$432,540	\$431,907	\$259,370	\$187,370	\$187,370	\$187,370
OFFICE SUPPLIES	10266063 - 630500	\$798	\$2,380	\$1,100	\$1,100	\$1,100	\$1,100
GAS & OIL	10266063 - 632000	\$1,095	\$1,569	\$1,596	\$1,596	\$1,596	\$1,596
TIRES	10266063 - 632500	\$96	\$1,895	\$600	\$800	\$800	\$800
VEHICLE WASH	10266063 - 632501	\$0	\$0	\$400	\$400	\$400	\$400
CLOTHING	10266063 - 634500	\$78	\$718	\$500	\$500	\$500	\$500
PUBLIC SAFETY SUPPLIES	10266063 - 635800	\$141	\$98	\$400	\$400	\$400	\$400
SMALL TOOLS	10266063 - 636000	\$227	\$1,011	\$200	\$200	\$200	\$200
CLEANING SUPPLIES	10266063 - 636500	\$8	\$0	\$350	\$0	\$0	\$0
BOOKS	10266063 - 638200	\$503	\$1,296	\$700	\$700	\$700	\$700
		\$2,945	\$8,967	\$5,846	\$5,696	\$5,696	\$5,696
DUES & MEMBERSHIPS	10266064 - 642000	\$205	\$261	\$510	\$510	\$510	\$510
		\$205	\$261	\$510	\$510	\$510	\$510
OFFICE EQUIPMENT	10266065 - 650500	\$0	\$0	\$3,640	\$1,200	\$1,200	\$1,200
MOTOR VEHICLES	10266065 - 651000	\$3,468	\$3,468	\$5,400	\$4,728	\$4,728	\$4,728
PUBLIC SAFETY EQUIPMENT	10266065 - 652500	\$0	\$39,000	\$0	\$0	\$0	\$0
		\$3,468	\$42,468	\$9,040	\$5,928	\$5,928	\$5,928
TRANSFER OUT	10266088 - 900001	\$10,360	\$360	\$1,160	\$1,160	\$1,160	\$1,160
		\$10,360	\$360	\$1,160	\$1,160	\$1,160	\$1,160

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

	<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
TOTAL CODE ENFORCEMENT DEPARTMENT	\$692,301	\$742,461	\$579,842	\$577,926	\$576,105	\$576,105

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>	
CODE ENFORCEMENT DEPARTMENT				
HOURLY	10266061 - 611000	1 DEPUTY CODE ENFORCEMENT OFF 1 BUILDING/PLUMBING INSPECTOR 1 HEALTH INSPECTOR 1 CODE EN ADMIN ASST 1 ASST CE OFF/ELECT INSPECT	\$286,933	\$286,933
SALARY	10266061 - 611500	1 DEPUTY CODE ENFORCEMENT OFF	\$84,858	\$84,858
TEMPORARY HELP	10266061 - 612000	1.00 SPCTV charges for televising Board of Appeals meetings. 1.00 Temporary help for additional workload and coverage for vacation/sick when adjusting schedules of remaining staff isn't sufficient.	\$3,250	\$3,250
OVERTIME	10266061 - 612500	1.00 Board of Appeals Secretary or time-and-a-half after 40 hours in total work week. +36% increase for the BOA Secretary for each scheduled meeting decided by the department	\$400	\$400
PRINTING & BINDING	10266062 - 620500	1.00 MUNIS-integrated permit forms; stationery; envelopes, business cards, permit applications	\$600	\$600
TELEPHONE	10266062 - 622000	12.00 CEO smart phone stipend for phone,data, and hotspot. 12.00 Cell phone charges for the Building, Health, and Electrical Inspectors. 12.00 Phone/Fax Line Charges and Share of Internet Charges.	\$3,720	\$3,720
TRAFFIC LIGHTS	10266062 - 622600	1.00 Electricity charge from CMP for traffic signals.	\$21,500	\$21,500
STREET LIGHTS	10266062 - 622700	1.00 Street light electricity (No longer leasing from CMP)	\$114,000	\$114,000
SUBSCRIPTIONS	10266062 - 624500	1.00 Press Herald Newspaper Increase in cost for the paper currently cost \$235.00	\$250	\$250
MOTOR VEHICLE MAINT	10266062 - 626500	1.00 Routine maintenance for four vehicles at City and private service facilities.	\$1,700	\$1,700

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>	
CONTRACTED SERVICES	10266062 - 628800	1.00	3rd Party Short Term Rental Enforcement Assistance	at	20,000.00	=	20,000	\$45,600	\$45,600
		1.00	ArcEngine annual maintenance fee to enable the Street Opening Staff Member to use the GIS mapping function in Vision.	at	100.00	=	100		
		1.00	Other contracted services.	at	2,500.00	=	2,500		
		1.00	Street light maintenance.	at	23,000.00	=	23,000		
CONTRACT SERVICES-ENGINEERING	10266062 - 628802						\$0		
OFFICE SUPPLIES	10266063 - 630500	1.00	Paper, pens, pencils, toner, misc. office supplies.	at	1,100.00	=	1,100	\$1,100	\$1,100
GAS & OIL	10266063 - 632000	840.00	Gasoline and oil for Code vehicles: --2013 Chevy Sonic (Bldg Inspector) --2015 Nissan Leaf (Health Inspector)(Electric vehicle) --2014 Ford Escape (Elect. Inspector) --2001 Chevy Tahoe (Eng. Inspector) --2007 Ford Focus (CEO and others)	at	1.90	=	1,596	\$1,596	\$1,596
TIRES	10266063 - 632500	1.00	Tires for Code vehicles.	at	800.00	=	800	\$800	\$800
VEHICLE WASH	10266063 - 632501	100.00		at	4.00	=	400	\$400	\$400
CLOTHING	10266063 - 634500	1.00	Clothing and shoes needed by the Code Staff	at	500.00	=	500	\$500	\$500
PUBLIC SAFETY SUPPLIES	10266063 - 635800	1.00	Safety & testing equipment for (4) Inspectors. Safety glasses, hard hats, tool /equipment cleaning,	at	400.00	=	400	\$400	\$400
SMALL TOOLS	10266063 - 636000	1.00	Small tools for Electrical Inspector & Health Inspector	at	200.00	=	200	\$200	\$200
CLEANING SUPPLIES	10266063 - 636500						\$0		
BOOKS	10266063 - 638200	1.00	Purchase of building code, electrical code and other manuals. Updated Building and Electrical Code Books for 2019 and cross training among staff membe	at	700.00	=	700	\$700	\$700

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
DUES & MEMBERSHIPS	10266064 - 642000	1.00	Electrician's license	at	100.00	=	100	\$510	\$510
		1.00	International Assoc. of Electrical Inspectors for the Electrical Inspector	at	135.00	=	135		
		1.00	International Code Council membership for the Building Inspector	at	135.00	=	135		
		4.00	Maine Building Official & Inspectors Assoc. membership for Building Inspector, Back-up Plumbing Inspector, Electrical Inspector and Code Enforcement Officer. Additional members due to cross training in the code department	at	35.00	=	140		
OFFICE EQUIPMENT	10266065 - 650500	4.00	Portable printers for code inspectors to print violations and deficiencies at inspections.	at	300.00	=	1,200	\$1,200	\$1,200
MOTOR VEHICLES	10266065 - 651000	12.00	Lease Payments for Electric Vehicle Projected new cost for new lease of electric vehicle.	at	394.00	=	4,728	\$4,728	\$4,728
TRANSFER OUT	10266088 - 900001	5.00	Avaya Replacement 5 Phones @ \$6 x 12 months	at	72.00	=	360	\$1,160	\$1,160
		1.00	Equipment Reserve - Copier	at	800.00	=	800		
TOTAL CODE ENFORCEMENT DEPARTMENT								\$576,105	\$576,105

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
CIVIL SERVICE							
CONTRACTED SERVICES	10268062 - 628800	\$6,700	\$13,469	\$11,160	\$17,900	\$17,900	\$17,900
		\$6,700	\$13,469	\$11,160	\$17,900	\$17,900	\$17,900
OFFICE SUPPLIES	10268063 - 630500	\$163	\$0	\$120	\$120	\$120	\$120
		\$163	\$0	\$120	\$120	\$120	\$120
TOTAL CIVIL SERVICE		\$6,863	\$13,469	\$11,280	\$18,020	\$18,020	\$18,020

**City of South Portland
 2019/2020 Proposed Budget
 General Fund Expenditure
 Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
CIVIL SERVICE			
CONTRACTED SERVICES	10268062 - 628800		
	14.00 14 Professional Job Assessments for new Police Officers and Firefighters @ \$600	600.00 = 8,400	\$17,900
	1.00 Legal Services	500.00 = 500	
	1.00 Testing materials for entrance and promotional exams - @ \$ 9000 plus secure mailings	9,000.00 = 9,000	
OFFICE SUPPLIES	10268063 - 630500		
	1.00 Stationery and envelopes	120.00 = 120	\$120
TOTAL CIVIL SERVICE			\$18,020

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
PUBLIC WORKS - ADMINISTRATION							
HOURLY	10372061 - 611000	\$40,695	\$41,401	\$42,177	\$43,231	\$43,021	\$43,021
SALARY	10372061 - 611500	\$169,285	\$168,141	\$174,295	\$165,575	\$164,768	\$164,768
OVERTIME	10372061 - 612500	\$1,161	\$1,331	\$3,600	\$3,600	\$3,600	\$3,600
		\$211,141	\$210,873	\$220,072	\$212,406	\$211,389	\$211,389
PRINTING & BINDING	10372062 - 620500	\$0	\$0	\$500	\$500	\$500	\$500
TELEPHONE	10372062 - 622000	\$4,698	\$7,698	\$7,222	\$7,222	\$7,222	\$7,222
EQUIPMENT MAINTENANCE	10372062 - 627000	\$409	\$417	\$400	\$500	\$500	\$500
CONTRACTED SERVICES	10372062 - 628800	\$465	\$479	\$0	\$0	\$0	\$0
TRAINING	10372062 - 629000	\$1,768	\$1,950	\$0	\$0	\$0	\$0
		\$7,340	\$10,545	\$8,122	\$8,222	\$8,222	\$8,222
OFFICE SUPPLIES	10372063 - 630500	\$1,805	\$10,725	\$1,750	\$1,750	\$1,750	\$1,750
GAS & OIL	10372063 - 632000	\$3,482	\$2,690	\$2,660	\$2,660	\$2,660	\$2,660
VEHICLE WASH	10372063 - 632501	\$0	\$0	\$416	\$416	\$416	\$416
		\$5,288	\$13,414	\$4,826	\$4,826	\$4,826	\$4,826
TRANSFER OUT	10372088 - 900001	\$576	\$576	\$576	\$576	\$576	\$576
		\$576	\$576	\$576	\$576	\$576	\$576
TOTAL ADMINISTRATION		\$224,345	\$235,408	\$233,596	\$226,030	\$225,013	\$225,013

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
PUBLIC WORKS - ADMINISTRATION			
HOURLY	10372061 - 611000 1 ADMIN ASSISTANT PWD	\$43,021	\$43,021
SALARY	10372061 - 611500 1 PUBLIC WORKS DIRECTOR 1 PWD SUPERINTENDANT	\$164,768	\$164,768
OVERTIME	10372061 - 612500 150.00 Overtime at 24.00 =	\$3,600	\$3,600
PRINTING & BINDING	10372062 - 620500 1.00 Printed materials: time cards, vehicle stickers, garage cards, etc. at 500.00 =	\$500	\$500
TELEPHONE	10372062 - 622000 17.00 10 mobile phones and 1 i pad at 318.00 = 1.00 Long distance at 100.00 = 12.00 T1 LINE at 143.00 =	\$7,222	\$7,222
EQUIPMENT MAINTENANCE	10372062 - 627000 1.00 Maintenance of office equipment at 500.00 =	\$500	\$500
OFFICE SUPPLIES	10372063 - 630500 1.00 Office related materials: Paper, pens, filing supplies, etc. at 1,750.00 =	\$1,750	\$1,750
GAS & OIL	10372063 - 632000 1,400.00 Fuel for unit 51 (Chevy- four at 1.90 =	\$2,660	\$2,660
VEHICLE WASH	10372063 - 632501 104.00 at 4.00 =	\$416	\$416
TRANSFER OUT	10372088 - 900001 8.00 Avaya Replacement 8 Phones @ \$6 x 12 months at 72.00 =	\$576	\$576
TOTAL ADMINISTRATION		\$225,013	\$225,013

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		ACTUAL 2016/2017	ACTUAL 2017/2018	APPROVED BUDGET 2018/2019	DEPARTMENT REQUEST 2019/2020	MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
PUBLIC WORKS - STREETS & SIDEWALKS							
HOURLY	10372561 - 611000	\$542,694	\$620,269	\$712,236	\$739,393	\$739,393	\$739,393
SALARY	10372561 - 611500	\$3,874	\$36,003	\$32,493	\$32,493	\$32,493	\$32,493
TEMPORARY HELP	10372561 - 612000	\$9,201	\$1,735	\$20,000	\$20,000	\$10,000	\$10,000
OVERTIME	10372561 - 612500	\$272,133	\$265,402	\$192,630	\$190,000	\$190,000	\$190,000
		\$827,902	\$923,409	\$957,359	\$981,886	\$971,886	\$971,886
ELECTRIC	10372562 - 622500	\$6,087	\$9,838	\$10,944	\$10,944	\$10,944	\$10,944
EQUIPMENT RENTAL	10372562 - 626000	\$256,441	\$273,110	\$228,050	\$241,700	\$241,700	\$241,700
MOTOR VEHICLE MAINT	10372562 - 626500	\$4,045	\$1,500	\$5,000	\$5,000	\$5,000	\$5,000
RADIO MAINTENANCE	10372562 - 627100	\$4,449	\$0	\$2,000	\$2,000	\$2,000	\$2,000
BUILDING MAINTENANCE	10372562 - 627500	\$2,903	\$12,562	\$7,000	\$5,184	\$5,184	\$5,184
CONTRACTED SERVICES	10372562 - 628800	\$65,253	\$75,907	\$82,500	\$182,500	\$182,500	\$182,500
		\$339,178	\$372,917	\$335,494	\$447,328	\$447,328	\$447,328
HEATING FUEL	10372563 - 631500	\$2,056	\$8,012	\$5,000	\$5,000	\$5,000	\$5,000
GAS & OIL	10372563 - 632000	\$65,718	\$64,321	\$85,825	\$91,825	\$91,825	\$91,825
TIRES	10372563 - 632500	\$10,940	\$13,307	\$15,000	\$15,000	\$15,000	\$15,000
VEHICLE WASH	10372563 - 632501	\$0	\$0	\$13,000	\$13,000	\$13,000	\$13,000
CLOTHING	10372563 - 634500	\$7,793	\$7,767	\$10,000	\$10,000	\$10,000	\$10,000
SMALL TOOLS	10372563 - 636000	\$103	\$2,196	\$1,800	\$1,800	\$1,800	\$1,800
CLEANING SUPPLIES	10372563 - 636500	\$1,577	\$5,328	\$2,500	\$2,500	\$2,500	\$2,500
CONSTRUCTION SUPPLIES	10372563 - 638500	\$227,808	\$298,680	\$358,350	\$358,350	\$336,650	\$336,650
VEHICLE SUPPLIES	10372563 - 638600	\$261,417	\$223,035	\$190,140	\$200,140	\$200,140	\$200,140
WELDING SUPPLIES	10372563 - 638700	\$0	\$0	\$800	\$800	\$800	\$800
BUILDING MAINT SUPPLIES	10372563 - 638800	\$341	\$7,945	\$3,825	\$3,825	\$3,825	\$3,825
MISC SUPPLIES	10372563 - 639900	\$39,097	\$29,622	\$25,000	\$30,000	\$30,000	\$30,000
		\$616,850	\$660,213	\$711,240	\$732,240	\$710,540	\$710,540
DUES & MEMBERSHIPS	10372564 - 642000	\$0	\$0	\$380	\$380	\$380	\$380
		\$0	\$0	\$380	\$380	\$380	\$380
OFFICE EQUIPMENT	10372565 - 650500	\$0	\$2,500	\$0	\$0	\$0	\$0
MOTOR VEHICLES	10372565 - 651000	\$0	\$0	\$8,500	\$8,500	\$8,500	\$8,500
HIGHWAY MAINTENANCE	10372565 - 651600	\$354,415	\$504,171	\$625,000	\$625,000	\$625,000	\$625,000
SIDEWALK MAINTENANCE	10372565 - 651610	\$0	\$150,844	\$75,000	\$100,000	\$100,000	\$100,000
		\$354,415	\$657,515	\$708,500	\$733,500	\$733,500	\$733,500

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
TRANSFER OUT	10372588 - 900001	\$60,000	\$15,000	\$0	\$0	\$0	\$0
		\$60,000	\$15,000	\$0	\$0	\$0	\$0
TOTAL STREETS & SIDEWALKS		\$2,198,344	\$2,629,054	\$2,712,973	\$2,895,334	\$2,863,634	\$2,863,634

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
PUBLIC WORKS - STREETS & SIDEWALKS							
HOURLY	10372561 - 611000	2 PWD FOREMAN 11 EQ OP I/TRUCK DRIVER 2 EQUIP OPERATOR II				\$739,393	\$739,393
SALARY	10372561 - 611500	1 WRP ENGINEER CIVIL/TRANSPORTA				\$32,493	\$32,493
TEMPORARY HELP	10372561 - 612000	1.00 Seasonal staff positions for yearly operations	at	10,000.00 =		\$10,000	\$10,000
OVERTIME	10372561 - 612500	1.00 Overtime - S/S/F - Paving & sidewalks. Winter - snow	at	190,000.00 =		\$190,000	\$190,000
ELECTRIC	10372562 - 622500	12.00 Municipal Services Facility (24%) Allocation	at	912.00 =		\$10,944	\$10,944
EQUIPMENT RENTAL	10372562 - 626000	1.00 Dozer rental for snow dump & compost pile 900.00 Loader rental for winter snow operations 24.00 Per contract to secure loaders for 4 months 1.00 Snow Removal Allocation to TIFs 450.00 Truck rental for winter snow operations	at at at at at	9,000.00 = 195.00 = 1,300.00 = -10,000.00 = 80.00 =		\$241,700	\$241,700
MOTOR VEHICLE MAINT	10372562 - 626500	1.00 Painting trucks	at	5,000.00 =		\$5,000	\$5,000
RADIO MAINTENANCE	10372562 - 627100	1.00 Maintenance of radios in fleet	at	2,000.00 =		\$2,000	\$2,000
BUILDING MAINTENANCE	10372562 - 627500	0.20 Building maintenance 0.20 Fire Systems Maintenance 0.20 Fuel Tank Inspection 0.20 Generator Annual Maintenance 0.20 HVAC Annual Maintenance	at at at at at	10,000.00 = 5,940.00 = 600.00 = 780.00 = 8,600.00 =		\$5,184	\$5,184
CONTRACTED SERVICES	10372562 - 628800	1.00 Flaggers 1.00 Line stripe streets, lane markings, etc. 1.00 Police services 1.00 Traffic Signal Maintenance 8.00 Weed control (4 applications)	at at at at at	10,000.00 = 50,000.00 = 2,500.00 = 100,000.00 = 2,500.00 =		\$182,500	\$182,500
HEATING FUEL	10372563 - 631500	1.00 Additional heating costs relating to MSF new building 1,250.00 Fuel oil for employee's building	at at	2,000.00 = 2.40 =		\$5,000	\$5,000

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
GAS & OIL	10372563 - 632000	30,000.00	Diesel fuel	at	2.20 =	\$91,825	\$91,825
		1.00	Lubricating oils and grease	at	13,000.00 =		
		6,750.00	Unleaded gasoline	at	1.90 =		
TIRES	10372563 - 632500	1.00	Repair and replacement of tires and tubes.	at	15,000.00 =	\$15,000	\$15,000
VEHICLE WASH	10372563 - 632501	884.00		at	4.00 =	\$13,000	\$13,000
		1,352.00		at	7.00 =		
CLOTHING	10372563 - 634500	1.00	Uniforms, foul weather gear, boots & safety vests	at	10,000.00 =	\$10,000	\$10,000
SMALL TOOLS	10372563 - 636000	1.00	Shovels, rakes, etc.	at	1,800.00 =	\$1,800	\$1,800
CLEANING SUPPLIES	10372563 - 636500	1.00	Cleaning supplies for PW building	at	2,500.00 =	\$2,500	\$2,500
CONSTRUCTION SUPPLIES	10372563 - 638500	50.00	Calcium Flakes	at	10.00 =	\$336,650	\$336,650
		1.00	Cold Patch, Hot Mix, Gravel	at	99,000.00 =		
		12,000.00	Ice Ban De-icer	at	1.20 =		
		75.00	Manhole Risers for streets	at	110.00 =		
		3,000.00	Rock Salt	at	62.00 =		
		3,000.00	Sand -Winter Sanding Operations	at	9.50 =		
VEHICLE SUPPLIES	10372563 - 638600	1.00	Cost of parts and repairs to maintain fleet and equipment	at	190,000.00 =	\$200,140	\$200,140
		12.00	Fleet GPS	at	845.00 =		
WELDING SUPPLIES	10372563 - 638700	1.00	General tank supply	at	800.00 =	\$800	\$800
BUILDING MAINT SUPPLIES	10372563 - 638800	1.00	Supplies to maintain buildings	at	3,825.00 =	\$3,825	\$3,825
MISC SUPPLIES	10372563 - 639900	1.00	Street sign materials, sign posts, blanks, etc.	at	30,000.00 =	\$30,000	\$30,000
DUES & MEMBERSHIPS	10372564 - 642000	2.00	Apwa Membership for Director and Superintendent	at	190.00 =	\$380	\$380
MOTOR VEHICLES	10372565 - 651000	1.00	Diagnostics software for vehicles	at	8,500.00 =	\$8,500	\$8,500
HIGHWAY MAINTENANCE	10372565 - 651600	1.00	Paving	at	625,000.00 =	\$625,000	\$625,000
SIDEWALK MAINTENANCE	10372565 - 651610					\$100,000	\$100,000
TOTAL STREETS & SIDEWALKS						\$2,863,634	\$2,863,634

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
PUBLIC WORKS - RUBBISH DISPOSAL							
ADVERTISING	10372662 - 621000	\$1,846	\$3,969	\$4,800	\$4,800	\$4,800	\$4,800
SOLID WASTE DISPOSAL	10372662 - 628100	\$1,284,616	\$1,278,275	\$1,316,640	\$1,430,240	\$1,430,240	\$1,441,740
RECYCLING WASTE DISPOSAL	10372662 - 628101	\$0	\$0	\$0	\$50,005	\$50,005	\$50,005
		\$1,286,462	\$1,282,245	\$1,321,440	\$1,485,045	\$1,485,045	\$1,496,545
GAS & OIL	10372663 - 632000	\$8,310	\$0	\$0	\$0	\$0	\$0
TIRES	10372663 - 632500	\$0	\$0	\$2,000	\$0	\$0	\$0
HOUSEHOLD SUPPLIES	10372663 - 635500	\$30,884	\$20,208	\$2,500	\$10,000	\$10,000	\$10,000
		\$39,194	\$20,208	\$4,500	\$10,000	\$10,000	\$10,000
OTHER EQUIPMENT	10372665 - 656000	\$6,999	\$6,999	\$7,000	\$7,000	\$7,000	\$7,000
		\$6,999	\$6,999	\$7,000	\$7,000	\$7,000	\$7,000
TRANSFER OUT	10372688 - 900001	\$28,000	\$10,000	\$0	\$0	\$0	\$0
		\$28,000	\$10,000	\$0	\$0	\$0	\$0
TOTAL RUBBISH DISPOSAL		\$1,360,655	\$1,319,452	\$1,332,940	\$1,502,045	\$1,502,045	\$1,513,545

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>				<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
PUBLIC WORKS - RUBBISH DISPOSAL						
ADVERTISING	10372662 - 621000	1.00	Advertising and promotion of the recycling program	at	3,000.00 =	\$4,800
		8.00	Advertising costs during snowstorms	at	225.00 =	
SOLID WASTE DISPOSAL	10372662 - 628100	100.00	(4) Food Waste Collection Sites - 2x Week Pick up and Transportation to Ecomaine	at	200.00 =	\$1,430,240
		6,000.00	Tipping Fee ecomaine-MSW	at	73.00 =	
		2,300.00	Tipping Fee ecomaine-Recycling	at	35.00 =	
		12.00	Weekly curbside collection of solid waste/recyclable material. (COLA 2.5% increase estimate)	at	74,300.00 =	
		12.00	Weekly dumpster pick up	at	970.00 =	
RECYCLING WASTE DISPOSAL	10372662 - 628101	685.00	Contamination 685 Tons @ \$73/ton	at	73.00 =	\$50,005
HOUSEHOLD SUPPLIES	10372663 - 635500	1.00	Rubbish Bin parts/replacement	at	10,000.00 =	\$10,000
OTHER EQUIPMENT	10372665 - 656000	1.00	Recollect Software	at	7,000.00 =	\$7,000
TOTAL RUBBISH DISPOSAL						\$1,502,045
						\$1,513,545

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
PUBLIC WORKS - PUBLIC WORKS VEHICLE MAINT							
HOURLY	10372761 - 611000	\$191,616	\$191,532	\$208,063	\$208,609	\$208,609	\$208,609
OVERTIME	10372761 - 612500	\$27,571	\$29,116	\$32,680	\$32,240	\$32,240	\$32,240
		\$219,187	\$220,648	\$240,743	\$240,849	\$240,849	\$240,849
WATER & SEWER	10372762 - 622400	\$2,082	\$4,696	\$10,800	\$10,800	\$10,800	\$10,800
ELECTRIC	10372762 - 622500	\$12,463	\$15,551	\$10,944	\$10,944	\$10,944	\$10,944
CLEANING	10372762 - 625000	\$5,269	\$5,930	\$8,000	\$8,000	\$8,000	\$8,000
BUILDING MAINTENANCE	10372762 - 627500	\$2,725	\$8,558	\$5,000	\$5,184	\$5,184	\$5,184
		\$22,539	\$34,735	\$34,744	\$34,928	\$34,928	\$34,928
HEATING FUEL	10372763 - 631500	\$11,171	\$16,694	\$14,960	\$14,960	\$14,960	\$14,960
VEHICLE WASH	10372763 - 632501	\$0	\$0	\$364	\$364	\$364	\$364
CLOTHING	10372763 - 634500	\$243	\$797	\$1,000	\$1,000	\$1,000	\$1,000
SMALL TOOLS	10372763 - 636000	\$3,236	\$8,432	\$4,000	\$4,000	\$4,000	\$4,000
WELDING SUPPLIES	10372763 - 638700	\$1,649	\$4,629	\$3,000	\$3,000	\$3,000	\$3,000
		\$16,299	\$30,552	\$23,324	\$23,324	\$23,324	\$23,324
OTHER EQUIPMENT	10372765 - 656000	\$3,775	\$7,909	\$3,775	\$3,775	\$3,775	\$3,775
		\$3,775	\$7,909	\$3,775	\$3,775	\$3,775	\$3,775
TOTAL PUBLIC WORKS VEHICLE MAINT		\$261,800	\$293,843	\$302,586	\$302,876	\$302,876	\$302,876

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
PUBLIC WORKS - PUBLIC WORKS VEHICLE MAINT							
HOURLY	10372761 - 611000	1 MECHANIC II 1 FLEET MANAGER 3 MECHANIC I				\$208,609	\$208,609
OVERTIME	10372761 - 612500	1.00 Overtime 1,151 hours @ 28 = 32,240	at	32,240.00 =		\$32,240	\$32,240
WATER & SEWER	10372762 - 622400	12.00 12 Months estimated water and sewer usage Vehicle Wash Impact	at	900.00 =		\$10,800	\$10,800
ELECTRIC	10372762 - 622500	12.00 Municipal Services Facility (24% Allocation)	at	912.00 =		\$10,944	\$10,944
CLEANING	10372762 - 625000	1.00 Cleaning costs of mechanics uniforms	at	8,000.00 =		\$8,000	\$8,000
BUILDING MAINTENANCE	10372762 - 627500	0.20 Building Maintenance 0.20 Fire Systems Maintenance 0.20 Fuel Tank Inspection 0.20 Generator Annual Maintenance 0.20 HVAC Annual Maintenance	at at at at at	10,000.00 = 5,940.00 = 600.00 = 780.00 = 8,600.00 =		\$5,184	\$5,184
HEATING FUEL	10372763 - 631500	1.00 Additional heating costs relating to MSF new building 9,200.00 Natural Gas	at at	3,000.00 = 1.30 =		\$14,960	\$14,960
VEHICLE WASH	10372763 - 632501	52.00	at	7.00 =		\$364	\$364
CLOTHING	10372763 - 634500	1.00 Foul weather gear for mechanics	at	1,000.00 =		\$1,000	\$1,000
SMALL TOOLS	10372763 - 636000	1.00 Miscellaneous tools needed for repairs	at	4,000.00 =		\$4,000	\$4,000
WELDING SUPPLIES	10372763 - 638700	1.00 Welding supplies needed for vehicle repairs	at	3,000.00 =		\$3,000	\$3,000
OTHER EQUIPMENT	10372765 - 656000	1.00 Work order software	at	3,775.00 =		\$3,775	\$3,775
TOTAL PUBLIC WORKS VEHICLE MAINT						\$302,876	\$302,876

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
PUBLIC WORKS - TRANSFER FACILITY							
HOURLY	10372861 - 611000	\$92,798	\$95,316	\$96,701	\$100,239	\$100,239	\$100,239
OVERTIME	10372861 - 612500	\$16,998	\$14,174	\$18,220	\$18,000	\$18,000	\$18,000
		\$109,796	\$109,490	\$114,921	\$118,239	\$118,239	\$118,239
ADVERTISING	10372862 - 621000	\$1,762	\$2,262	\$1,500	\$1,500	\$1,500	\$1,500
TELEPHONE	10372862 - 622000	\$0	\$0	\$444	\$444	\$444	\$444
WATER & SEWER	10372862 - 622400	\$266	\$494	\$360	\$360	\$360	\$360
ELECTRIC	10372862 - 622500	\$1,105	\$1,820	\$2,280	\$2,280	\$2,280	\$2,280
EQUIPMENT RENTAL	10372862 - 626000	\$0	\$0	\$10,300	\$10,300	\$10,300	\$10,300
SOLID WASTE DISPOSAL	10372862 - 628100	\$135,212	\$152,614	\$138,000	\$158,000	\$158,000	\$158,000
CONTRACT SERVICES-ENGINEER	10372862 - 628802	\$6,101	\$7,755	\$9,800	\$10,000	\$10,000	\$10,000
		\$144,446	\$164,945	\$162,684	\$182,884	\$182,884	\$182,884
OFFICE SUPPLIES	10372863 - 630500	\$39	\$0	\$200	\$200	\$200	\$200
HEATING FUEL	10372863 - 631500	\$0	\$0	\$770	\$770	\$770	\$770
GAS & OIL	10372863 - 632000	\$360	\$9,518	\$10,500	\$11,550	\$11,550	\$11,550
VEHICLE WASH	10372863 - 632501	\$0	\$0	\$1,092	\$1,092	\$1,092	\$1,092
BUILDING MAINT SUPPLIES	10372863 - 638800	\$6,084	\$858	\$1,000	\$1,000	\$1,000	\$1,000
		\$6,483	\$10,376	\$13,562	\$14,612	\$14,612	\$14,612
MOTOR VEHICLES	10372865 - 651000	\$0	\$0	\$2,500	\$2,500	\$2,500	\$2,500
		\$0	\$0	\$2,500	\$2,500	\$2,500	\$2,500
TOTAL TRANSFER FACILITY		\$260,726	\$284,812	\$293,667	\$318,235	\$318,235	\$318,235

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
PUBLIC WORKS - TRANSFER FACILITY			
HOURLY	10372861 - 611000 2 EQUIP OPERATOR II	\$100,239	\$100,239
OVERTIME	10372861 - 612500 1.00 Overtime at 18,000.00 =	\$18,000	\$18,000
ADVERTISING	10372862 - 621000 1.00 Transfer Station advertisements at 1,500.00 =	\$1,500	\$1,500
TELEPHONE	10372862 - 622000 12.00 Telephone service at 37.00 =	\$444	\$444
WATER & SEWER	10372862 - 622400 12.00 Water service at 30.00 =	\$360	\$360
ELECTRIC	10372862 - 622500 12.00 Municipal Services Facility (5% Allocation) at 190.00 =	\$2,280	\$2,280
EQUIPMENT RENTAL	10372862 - 626000 1.00 Landfill Monitoring at 3,000.00 = 1.00 Grinding and screening machine for composting and at 7,000.00 = mixing for loam product 1.00 Septic tank maintenance at 300.00 =	\$10,300	\$10,300
SOLID WASTE DISPOSAL	10372862 - 628100 1.00 Disposal of tires, shingles, sheetrock, wood and at 150,000.00 = other materials. Grinding brush. 1.00 Grass & Leaf Overage Disposal at 8,000.00 =	\$158,000	\$158,000
CONTRACT SERVICES-ENGINEE	10372862 - 628802 1.00 Annual Closed Landfill Testing and Maintenance at 10,000.00 = Plan	\$10,000	\$10,000
OFFICE SUPPLIES	10372863 - 630500 1.00 Office Supplies at 200.00 =	\$200	\$200
HEATING FUEL	10372863 - 631500 350.00 PROPANE at 2.20 =	\$770	\$770
GAS & OIL	10372863 - 632000 5,250.00 Diesel fuel at 2.20 =	\$11,550	\$11,550
VEHICLE WASH	10372863 - 632501 156.00 at 7.00 =	\$1,092	\$1,092
BUILDING MAINT SUPPLIES	10372863 - 638800 1.00 Repairs to attendant's building at 1,000.00 =	\$1,000	\$1,000
MOTOR VEHICLES	10372865 - 651000 1.00 Vehicle maintenance for rolloff truck at 2,500.00 =	\$2,500	\$2,500
TOTAL TRANSFER FACILITY		\$318,235	\$318,235

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		ACTUAL 2016/2017	ACTUAL 2017/2018	APPROVED BUDGET 2018/2019	DEPARTMENT REQUEST 2019/2020	MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
PUBLIC LIBRARY - MAIN LIBRARY							
HOURLY	10476161 - 611000	\$301,039	\$317,302	\$331,785	\$428,617	\$358,679	\$403,161
SALARY	10476161 - 611500	\$140,647	\$142,897	\$145,769	\$150,646	\$149,911	\$149,911
TEMPORARY HELP	10476161 - 612000	\$10,415	\$9,371	\$5,540	\$5,540	\$5,540	\$5,540
		\$452,101	\$469,570	\$483,094	\$584,803	\$514,130	\$558,612
PRINTING & BINDING	10476162 - 620500	\$474	\$416	\$500	\$500	\$500	\$500
TELEPHONE	10476162 - 622000	\$1,920	\$2,061	\$2,293	\$2,293	\$2,293	\$2,293
WATER & SEWER	10476162 - 622400	\$912	\$876	\$924	\$924	\$924	\$924
ELECTRIC	10476162 - 622500	\$17,493	\$18,019	\$23,400	\$23,400	\$17,400	\$17,400
SUBSCRIPTIONS	10476162 - 624500	\$1,342	\$1,156	\$1,400	\$1,200	\$1,200	\$1,200
EQUIPMENT MAINTENANCE	10476162 - 627000	\$950	\$704	\$1,120	\$1,120	\$1,120	\$1,120
BUILDING MAINTENANCE	10476162 - 627500	\$18,719	\$23,599	\$13,340	\$13,340	\$13,340	\$13,340
EVENTS/SHOWS	10476162 - 628400	\$1,100	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
CONTRACTED SERVICES	10476162 - 628800	\$9,409	\$10,966	\$10,247	\$10,247	\$10,247	\$10,247
		\$52,319	\$60,796	\$56,224	\$56,024	\$50,024	\$50,024
OFFICE SUPPLIES	10476163 - 630500	\$9,416	\$9,736	\$11,000	\$10,000	\$10,000	\$10,000
HEATING FUEL	10476163 - 631500	\$6,421	\$7,049	\$10,048	\$10,048	\$10,048	\$10,048
HOUSEHOLD SUPPLIES	10476163 - 635500	\$109	\$28	\$1,300	\$1,300	\$1,300	\$1,300
CLEANING SUPPLIES	10476163 - 636500	\$786	\$25	\$1,500	\$1,500	\$1,500	\$1,500
BOOKS	10476163 - 638200	\$0	\$60,260	\$71,500	\$71,500	\$71,500	\$71,500
BOOKS - ADULT	10476163 - 638201	\$46,817	\$465	\$0	\$0	\$0	\$0
BOOKS - YOUNG ADULT	10476163 - 638202	\$567	\$0	\$0	\$0	\$0	\$0
BOOKS - CHILDREN	10476163 - 638203	\$8,754	\$0	\$0	\$0	\$0	\$0
AUDIO VISUAL SUPPLIES	10476163 - 638300	\$-19	\$9,933	\$17,200	\$10,000	\$10,000	\$10,000
AUDIO VISUAL SUPPLIES - ADUL	10476163 - 638301	\$11,755	\$325	\$0	\$0	\$0	\$0
AUDIO VISUAL SUP - YOUNG ADU	10476163 - 638302	\$377	\$0	\$0	\$0	\$0	\$0
AUDIO VISUAL SUP - CHILDREN	10476163 - 638303	\$2,345	\$0	\$0	\$0	\$0	\$0
		\$87,326	\$87,821	\$112,548	\$104,348	\$104,348	\$104,348
DUES & MEMBERSHIPS	10476164 - 642000	\$0	\$175	\$200	\$200	\$200	\$200
		\$0	\$175	\$200	\$200	\$200	\$200
COMPUTER SOFTWARE	10476165 - 650300	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
COMPUTER HARDWARE	10476165 - 650400	\$470	\$2,230	\$2,000	\$2,000	\$2,000	\$2,000
OFFICE EQUIPMENT	10476165 - 650500	\$1,105	\$3,472	\$2,000	\$2,000	\$2,000	\$2,000

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
		\$1,575	\$5,701	\$5,000	\$5,000	\$5,000	\$5,000
TRANSFER OUT	10476188 - 900001	\$1,792	\$1,792	\$1,792	\$1,792	\$1,792	\$1,792
		\$1,792	\$1,792	\$1,792	\$1,792	\$1,792	\$1,792
TOTAL MAIN LIBRARY		\$595,113	\$625,856	\$658,858	\$752,167	\$675,494	\$719,976

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
PUBLIC LIBRARY - MAIN LIBRARY			
HOURLY	10476161 - 611000		
	1 CHILDRENS LIBRARIAN		
	2 LIBRARY ASSISTANT II		
	1 day week increased to 2 days week		
	1 OUTREACH LIBRARIAN		
	7 LIBRARY AIDE I		
	1 LIBRARY CATALOGER		
	2 YTH SER ASST/PUBLICITY COOD		
SALARY	10476161 - 611500	\$149,911	\$149,911
	1 LIBRARY DIRECTOR		
	1 DEPUTY LIBRARY DIRECTOR		
TEMPORARY HELP	10476161 - 612000	\$5,540	\$5,540
	1.00 Coverage for vacation, sick time, programs and conferences. 11.90/hr X 695 hrs.		
PRINTING & BINDING	10476162 - 620500	\$500	\$500
	1.00 Printing, miscellaneous		
TELEPHONE	10476162 - 622000	\$2,293	\$2,293
	12.00 Conversant/Avaya & fax		
	1.00 Long distance		
WATER & SEWER	10476162 - 622400	\$924	\$924
	12.00 Water & sewer		
ELECTRIC	10476162 - 622500	\$17,400	\$17,400
	12.00 Electricity		
SUBSCRIPTIONS	10476162 - 624500	\$1,200	\$1,200
	1.00 Ebsco Subscription Services(periodicals)		
EQUIPMENT MAINTENANCE	10476162 - 627000	\$1,120	\$1,120
	2.00 Photocopier		
	1.00 Reader / Printer service		
BUILDING MAINTENANCE	10476162 - 627500	\$13,340	\$13,340
	2.00 Alarm system maintenance		
	1.00 Annual elevator safety test		
	1.00 Annual tank inspection		
	1.00 Building maintenance, plumbing, electrical, etc		
	1.00 Contract cleaning		
	1.00 Elevator certificate & inspection fees		
	1.00 Elevator maintenance		
	4.00 Elevator Service Contract		
	4.00 HVAC maintenance		
EVENTS/SHOWS	10476162 - 628400	\$3,000	\$3,000

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
CONTRACTED SERVICES	10476162 - 628800	4.00	Elevator Preventative Maintenance	at	170.00 =	\$10,247	\$10,247
		1.00	Fire Extinguisher Inspection	at	330.00 =		
		4.00	HVAC Preventative Maintenance	at	800.00 =		
		1.00	Minerva (Maine InfoNet)	at	3,400.00 =		
		1.00	PHAROS	at	899.00 =		
		1.00	Quarterly interlibrary loan delivery service	at	1,450.00 =		
		2.00	Security Alarm Monitoring	at	144.00 =		
OFFICE SUPPLIES	10476163 - 630500	1.00	Processing supplies (in-house)	at	10,000.00 =	\$10,000	\$10,000
HEATING FUEL	10476163 - 631500	6,280.00	Heating fuel	at	1.60 =	\$10,048	\$10,048
HOUSEHOLD SUPPLIES	10476163 - 635500	1.00	High output bulbs, paper products, mops, etc.	at	1,300.00 =	\$1,300	\$1,300
CLEANING SUPPLIES	10476163 - 636500	1.00	Relocated to Building Maintenance	at	1,500.00 =	\$1,500	\$1,500
BOOKS	10476163 - 638200					\$71,500	\$71,500
AUDIO VISUAL SUPPLIES	10476163 - 638300					\$10,000	\$10,000
DUES & MEMBERSHIPS	10476164 - 642000	1.00	American Library Association Membership	at	75.00 =	\$200	\$200
		1.00	ME State Library Association	at	125.00 =		
COMPUTER SOFTWARE	10476165 - 650300	1.00	Software for patron & staff needs	at	1,000.00 =	\$1,000	\$1,000
COMPUTER HARDWARE	10476165 - 650400	1.00	Computer Reserve	at	2,000.00 =	\$2,000	\$2,000
OFFICE EQUIPMENT	10476165 - 650500	1.00	Library Furniture replacement	at	2,000.00 =	\$2,000	\$2,000
TRANSFER OUT	10476188 - 900001	11.00	Avaya Replacement 11 Phones @ \$6 x 12 months	at	72.00 =	\$1,792	\$1,792
		1.00	Photocopier - Equipment Reserve	at	1,000.00 =		
TOTAL MAIN LIBRARY						\$675,494	\$719,976

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
PUBLIC LIBRARY - BRANCH LIBRARY							
HOURLY	10476261 - 611000	\$36,088	\$38,123	\$41,434	\$44,908	\$44,691	\$44,691
TEMPORARY HELP	10476261 - 612000	\$1,800	\$1,294	\$2,002	\$2,002	\$2,002	\$2,002
OVERTIME	10476261 - 612500	\$73	\$0	\$0	\$0	\$0	\$0
		\$37,961	\$39,417	\$43,436	\$46,910	\$46,693	\$46,693
TELEPHONE	10476262 - 622000	\$768	\$768	\$971	\$971	\$971	\$971
WATER & SEWER	10476262 - 622400	\$475	\$482	\$600	\$600	\$600	\$600
ELECTRIC	10476262 - 622500	\$1,705	\$1,755	\$2,040	\$2,040	\$2,040	\$2,040
SUBSCRIPTIONS	10476262 - 624500	\$33	\$0	\$208	\$208	\$208	\$208
EQUIPMENT MAINTENANCE	10476262 - 627000	\$6	\$0	\$100	\$100	\$100	\$100
BUILDING MAINTENANCE	10476262 - 627500	\$191	\$6,302	\$2,050	\$2,050	\$2,050	\$2,050
CONTRACTED SERVICES	10476262 - 628800	\$1,006	\$1,102	\$1,000	\$1,000	\$1,000	\$1,000
		\$4,183	\$10,410	\$6,969	\$6,969	\$6,969	\$6,969
OFFICE SUPPLIES	10476263 - 630500	\$242	\$130	\$500	\$500	\$500	\$500
HEATING FUEL	10476263 - 631500	\$3,321	\$3,791	\$5,460	\$5,460	\$5,460	\$5,460
HOUSEHOLD SUPPLIES	10476263 - 635500	\$0	\$0	\$150	\$150	\$150	\$150
CLEANING SUPPLIES	10476263 - 636500	\$0	\$0	\$100	\$100	\$100	\$100
BOOKS - ADULT	10476263 - 638201	\$6,383	\$0	\$0	\$0	\$0	\$0
BOOKS - CHILDREN	10476263 - 638203	\$1,372	\$0	\$0	\$0	\$0	\$0
AUDIO VISUAL SUPPLIES	10476263 - 638300	\$172	\$0	\$0	\$0	\$0	\$0
		\$11,491	\$3,921	\$6,210	\$6,210	\$6,210	\$6,210
COMPUTER HARDWARE	10476265 - 650400	\$0	\$1,284	\$1,250	\$1,250	\$1,250	\$1,250
OFFICE EQUIPMENT	10476265 - 650500	\$0	\$0	\$750	\$750	\$750	\$750
		\$0	\$1,284	\$2,000	\$2,000	\$2,000	\$2,000
TRANSFER OUT	10476288 - 900001	\$216	\$216	\$216	\$216	\$216	\$216
		\$216	\$216	\$216	\$216	\$216	\$216
TOTAL BRANCH LIBRARY		\$53,851	\$55,247	\$58,831	\$62,305	\$62,088	\$62,088

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
PUBLIC LIBRARY - BRANCH LIBRARY			
HOURLY	10476261 - 611000 6 LIBRARY AIDE I	\$44,691	\$44,691
TEMPORARY HELP	10476261 - 612000 1.00 Coverage for vacation, sick time, programs and conferences 12.63/hr x 317 hrs at 2,002.00 =	\$2,002	\$2,002
TELEPHONE	10476262 - 622000 12.00 Conversant/Avaya & fax at 76.75 = 1.00 Long distance at 50.00 =	\$971	\$971
WATER & SEWER	10476262 - 622400 12.00 Water & sewer charges for Branch Library at 50.00 =	\$600	\$600
ELECTRIC	10476262 - 622500 12.00 Electricity at 170.00 =	\$2,040	\$2,040
SUBSCRIPTIONS	10476262 - 624500 1.00 Subscription to the PPH/MST at 208.00 =	\$208	\$208
EQUIPMENT MAINTENANCE	10476262 - 627000 1.00 Photocopier at 100.00 =	\$100	\$100
BUILDING MAINTENANCE	10476262 - 627500 1.00 Electrical at 750.00 = 1.00 HVAC Maintenance at 900.00 = 1.00 Plumbing, paint, misc maintenance at 400.00 =	\$2,050	\$2,050
CONTRACTED SERVICES	10476262 - 628800 1.00 Minerva (State Library - I Net) at 1,000.00 =	\$1,000	\$1,000
OFFICE SUPPLIES	10476263 - 630500 1.00 Office Supplies at 200.00 = 1.00 Paper at 100.00 = 1.00 Processing Supplies at 200.00 =	\$500	\$500
HEATING FUEL	10476263 - 631500 2,100.00 Propane at 2.60 =	\$5,460	\$5,460
HOUSEHOLD SUPPLIES	10476263 - 635500 1.00 Toilet tissue, paper towels, light bulbs at 150.00 =	\$150	\$150
CLEANING SUPPLIES	10476263 - 636500 1.00 Relocated to Building Maintenance at 100.00 =	\$100	\$100
COMPUTER HARDWARE	10476265 - 650400 1.00 Computer at 1,250.00 =	\$1,250	\$1,250
OFFICE EQUIPMENT	10476265 - 650500 1.00 Library Furniture at 750.00 =	\$750	\$750
TRANSFER OUT	10476288 - 900001 3.00 Avaya Replacement 3 Phones @ \$6 x 12 months at 72.00 =	\$216	\$216
TOTAL BRANCH LIBRARY		\$62,088	\$62,088

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL</u> 2016/2017	<u>ACTUAL</u> 2017/2018	<u>APPROVED</u> <u>BUDGET</u> 2018/2019	<u>DEPARTMENT</u> <u>REQUEST</u> 2019/2020	<u>MANAGER'S</u> <u>BUDGET</u> 2019/2020	<u>ADOPTED</u> <u>BUDGET</u> 2019/2020
PARKS & RECREATION - ADMINISTRATION							
HOURLY	10477061 - 611000	\$42,478	\$43,154	\$45,689	\$46,830	\$46,602	\$46,602
SALARY	10477061 - 611500	\$93,756	\$151,417	\$84,932	\$89,382	\$89,030	\$89,030
TEMPORARY HELP	10477061 - 612000	\$4,175	\$1,264	\$1,500	\$1,500	\$1,500	\$1,500
OVERTIME	10477061 - 612500	\$46	\$6	\$200	\$200	\$200	\$200
		\$140,455	\$195,840	\$132,321	\$137,912	\$137,332	\$137,332
TELEPHONE	10477062 - 622000	\$1,798	\$1,692	\$5,916	\$5,916	\$5,916	\$5,916
EQUIPMENT RENTAL	10477062 - 626000	\$638	\$137	\$2,280	\$2,280	\$2,280	\$2,280
EQUIPMENT MAINTENANCE	10477062 - 627000	\$31,431	\$20,718	\$9,940	\$9,940	\$9,940	\$9,940
CONTRACTED SERVICES	10477062 - 628800	\$3,121	\$249	\$4,000	\$5,000	\$5,000	\$5,000
		\$36,988	\$22,796	\$22,136	\$23,136	\$23,136	\$23,136
OFFICE SUPPLIES	10477063 - 630500	\$1,143	\$1,889	\$1,200	\$0	\$0	\$0
PRINTING SUPPLIES	10477063 - 631000	\$329	\$636	\$1,500	\$1,500	\$1,500	\$1,500
		\$1,473	\$2,525	\$2,700	\$1,500	\$1,500	\$1,500
TRANSFER OUT	10477088 - 900001	\$1,296	\$1,296	\$1,296	\$1,296	\$1,296	\$1,296
		\$1,296	\$1,296	\$1,296	\$1,296	\$1,296	\$1,296
TOTAL ADMINISTRATION		\$180,211	\$222,457	\$158,453	\$163,844	\$163,264	\$163,264

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>		
PARKS & RECREATION - ADMINISTRATION					
HOURLY	10477061 - 611000	1 PARKS REC ADMIN ASSISTANT	\$46,602	\$46,602	
SALARY	10477061 - 611500	1 PARKS & REC DIRECTOR	\$89,030	\$89,030	
TEMPORARY HELP	10477061 - 612000	1.00 SPTV Filming of Various Events	at 1,500.00 =	\$1,500	\$1,500
OVERTIME	10477061 - 612500	1.00	at 200.00 =	\$200	\$200
TELEPHONE	10477062 - 622000	1.00 Conversant/Avaya & fax	at 5,172.00 =	\$5,916	\$5,916
		12.00 Directors Cell Phones	at 62.00 =		
EQUIPMENT RENTAL	10477062 - 626000	1.00 12 Months Copier Lease Maintenance	at 1,280.00 =	\$2,280	\$2,280
		1.00 RENTAL OF PORTABLE TOILETS	at 1,000.00 =		
EQUIPMENT MAINTENANCE	10477062 - 627000	12.00 Computer maintenance / replacement	at 370.00 =	\$9,940	\$9,940
		1.00 My-Rec Update Contract	at 5,500.00 =		
CONTRACTED SERVICES	10477062 - 628800	1.00 SPTV Productions of Events	at 4,000.00 =	\$5,000	\$5,000
		1.00 University of Maine for Beach Profile Monitoring	at 1,000.00 =		
PRINTING SUPPLIES	10477063 - 631000	1.00 1 Copier Toner	at 200.00 =	\$1,500	\$1,500
		1.00 1 Paper for Copier	at 1,300.00 =		
TRANSFER OUT	10477088 - 900001	18.00 Avaya Replacement 18 Phones @ \$6 x 12 months	at 72.00 =	\$1,296	\$1,296
TOTAL ADMINISTRATION				\$163,264	\$163,264

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
PARKS & RECREATION - PARKS							
HOURLY	10477561 - 611000	\$489,443	\$483,214	\$561,039	\$557,631	\$557,419	\$557,419
SALARY	10477561 - 611500	\$136,529	\$128,721	\$124,678	\$130,457	\$129,822	\$129,822
TEMPORARY HELP	10477561 - 612000	\$121,217	\$136,304	\$151,500	\$158,025	\$158,025	\$163,525
OVERTIME	10477561 - 612500	\$15,859	\$25,498	\$29,800	\$28,000	\$28,000	\$28,000
		\$763,048	\$773,738	\$867,017	\$874,113	\$873,266	\$878,766
PRINTING & BINDING	10477562 - 620500	\$107	\$95	\$150	\$400	\$400	\$400
TELEPHONE	10477562 - 622000	\$5,097	\$7,849	\$8,674	\$8,674	\$8,674	\$8,674
WATER & SEWER	10477562 - 622400	\$19,893	\$19,385	\$17,279	\$20,000	\$20,000	\$20,000
ELECTRIC	10477562 - 622500	\$11,594	\$17,360	\$17,506	\$17,506	\$19,942	\$19,942
SUBSCRIPTIONS	10477562 - 624500	\$150	\$0	\$180	\$0	\$0	\$0
EQUIPMENT RENTAL	10477562 - 626000	\$2,760	\$3,614	\$3,600	\$5,600	\$5,600	\$5,600
MOTOR VEHICLE MAINT	10477562 - 626500	\$9,734	\$11,846	\$11,150	\$8,150	\$8,150	\$8,150
EQUIPMENT MAINTENANCE	10477562 - 627000	\$4,973	\$12,349	\$6,700	\$4,700	\$4,700	\$4,700
RADIO MAINTENANCE	10477562 - 627100	\$225	\$129	\$750	\$750	\$750	\$750
BUILDING MAINTENANCE	10477562 - 627500	\$1,910	\$3,930	\$3,610	\$9,886	\$9,886	\$9,886
SIGN MAINTENANCE	10477562 - 627700	\$68	\$2,720	\$3,000	\$3,000	\$3,000	\$3,000
TREE SERVICE	10477562 - 628500	\$39,372	\$35,087	\$49,200	\$49,200	\$49,200	\$49,200
CONTRACTED SERVICES	10477562 - 628800	\$8,789	\$38,391	\$6,800	\$11,000	\$11,000	\$11,000
		\$104,672	\$152,755	\$128,599	\$138,866	\$141,302	\$141,302
OFFICE SUPPLIES	10477563 - 630500	\$1,413	\$1,079	\$1,150	\$1,000	\$1,000	\$1,000
HEATING FUEL	10477563 - 631500	\$5,629	\$14,661	\$12,600	\$12,600	\$12,600	\$12,600
GAS & OIL	10477563 - 632000	\$24,598	\$25,424	\$25,650	\$28,350	\$28,350	\$28,350
TIRES	10477563 - 632500	\$6,807	\$7,688	\$6,000	\$5,000	\$5,000	\$5,000
VEHICLE WASH	10477563 - 632501	\$0	\$0	\$1,552	\$1,552	\$1,552	\$1,552
CLOTHING	10477563 - 634500	\$9,131	\$8,229	\$9,470	\$9,970	\$9,970	\$9,970
MEDICAL & LAB SUPPLIES	10477563 - 635000	\$2,600	\$3,746	\$2,700	\$3,500	\$3,500	\$3,500
HOUSEHOLD SUPPLIES	10477563 - 635500	\$3,050	\$3,641	\$4,500	\$3,500	\$3,500	\$3,500
SMALL TOOLS	10477563 - 636000	\$2,719	\$5,488	\$3,750	\$2,750	\$2,750	\$2,750
CLEANING SUPPLIES	10477563 - 636500	\$62	\$63	\$200	\$200	\$200	\$200
AGRICULTURE SUPPLIES	10477563 - 637000	\$63,031	\$51,171	\$69,500	\$82,500	\$78,500	\$78,500
CONSTRUCTION SUPPLIES	10477563 - 638500	\$27,658	\$26,517	\$32,000	\$40,800	\$40,800	\$40,800

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
VEHICLE SUPPLIES	10477563 - 638600	\$49,123	\$47,738	\$40,000	\$35,000	\$35,000	\$35,000
BUILDING MAINT SUPPLIES	10477563 - 638800	\$14,564	\$19,929	\$20,533	\$20,533	\$20,533	\$20,533
		\$210,385	\$215,373	\$229,605	\$247,255	\$243,255	\$243,255
RENT	10477564 - 641000	\$34,676	\$35,264	\$34,747	\$37,747	\$37,747	\$37,747
DUES & MEMBERSHIPS	10477564 - 642000	\$833	\$528	\$1,085	\$1,085	\$1,085	\$1,085
CONTRIBUTIONS	10477564 - 643000	\$22,135	\$20,479	\$20,722	\$20,722	\$20,722	\$20,722
		\$57,644	\$56,270	\$56,554	\$59,554	\$59,554	\$59,554
MOTOR VEHICLES	10477565 - 651000	\$0	\$6,100	\$6,900	\$4,800	\$4,800	\$4,800
RECREATIONAL EQUIPMENT	10477565 - 655000	\$3,595	\$0	\$0	\$0	\$0	\$0
AGRICULTURAL EQUIPMENT	10477565 - 655500	\$1,239	\$2,475	\$2,625	\$2,625	\$2,625	\$2,625
		\$4,834	\$8,575	\$9,525	\$7,425	\$7,425	\$7,425
TRANSFER OUT	10477588 - 900001	\$936	\$936	\$936	\$936	\$936	\$936
		\$936	\$936	\$936	\$936	\$936	\$936
TOTAL PARKS		\$1,141,520	\$1,207,647	\$1,292,236	\$1,328,149	\$1,325,738	\$1,331,238

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
PARKS & RECREATION - PARKS			
HOURLY	10477561 - 611000		
	1 MECHANIC II		
	1 PARKS REC ADMIN ASSISTANT		
	1 PARK FOREMAN		
	8 SENIOR PARK MAINTAINER		
	2 PARKS AND REC LABORER		
SALARY	10477561 - 611500	\$129,822	\$129,822
	1 PARKS OPERATIONS MANAGER		
	1 PARKS & REC DEPUTY DIRECTOR		
TEMPORARY HELP	10477561 - 612000	\$158,025	\$163,525
	1.00 BROWN'S HILL CEMETERY	at 3,500.00 =	
	2,000.00 Lifeguards	at 11.00 =	
	5,150.00 Seasonal (Peak) Positions	at 13.50 =	
	4,500.00 Seasonal Shoulder Positions	at 14.00 =	
OVERTIME	10477561 - 612500	\$28,000	\$28,000
	1.00 Overtime Hours	at 28,000.00 =	
	1137.5 HRS AT \$29		
PRINTING & BINDING	10477562 - 620500	\$400	\$400
	1.00 Time Card Replacement/work forms	at 400.00 =	
TELEPHONE	10477562 - 622000	\$8,674	\$8,674
	12.00 12 Months-7.3 Cellphones	at 109.50 =	
	12.00 12 Months - Cell Phone (6)	at 280.00 =	
	12.00 Conversant/Avaya	at 275.00 =	
	1.00 Long distance	at 400.00 =	
	1.00 Replacement Phones/Accessories	at 300.00 =	
WATER & SEWER	10477562 - 622400	\$20,000	\$20,000
	1.00 Annual Cost - Beach House	at 988.00 =	
	1.00 Annual Cost - GE Erskine Park	at 510.00 =	
	1.00 Annual Cost - H.S. Field	at 4,000.00 =	
	Very dry summers		
	1.00 Annual Cost - Mahoney	at 936.00 =	
	1.00 Annual Cost - Mahoney #2	at 385.00 =	
	1.00 Annual Cost - Memorial	at 1,500.00 =	
	1.00 Annual Cost - Mill Creek	at 8,100.00 =	
	Draining and re-filling the pond more often, due to more events in the park, at		
	1.00 Annual Cost - Thomas Knight Park	at 860.00 =	
	1.00 Wainwright Farms Sports Complex	at 2,721.00 =	

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>			<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
ELECTRIC	10477562 - 622500	12.00 Bug Light Park	at	50.00 =	\$19,942	\$19,942
		12.00 Mill Creek Park	at	140.00 =		
		12.00 Municipal Services Facility (19% Allocation)	at	925.00 =		
		12.00 Pillsbury @ Cottage	at	20.00 =		
		12.00 Thomas Knight Park	at	20.00 =		
		1.00 Thornton Hts.	at	250.00 =		
		12.00 Wainwright Farms	at	410.00 =		
		12.00 Willard Beach	at	46.00 =		
		12.00 Willard Sq. Park	at	30.00 =		
EQUIPMENT RENTAL	10477562 - 626000	1.00 Boom Mower Rental	at	2,600.00 =	\$5,600	\$5,600
		1.00 Misc. Equipment Rental Additional funds needed for maintenance of BMPs	at	3,000.00 =		
MOTOR VEHICLE MAINT	10477562 - 626500	3.00 Brakes & Wheels Alignments	at	150.00 =	\$8,150	\$8,150
		1.00 Bucket Truck Inspection	at	800.00 =		
		5.00 Towing	at	120.00 =		
		7.00 Transmission Flush update to 7 from 5 @ \$400 to \$500 per flush	at	400.00 =		
		1.00 Vehicle Outside Repairs	at	3,500.00 =		
EQUIPMENT MAINTENANCE	10477562 - 627000	12.00 Backflow Preventer Inspections Increase from \$50 to \$60 per inspection	at	60.00 =	\$4,700	\$4,700
		1.00 Crane/Sling Chain Inspections	at	500.00 =		
		1.00 Office Equipment Service/Repairs	at	250.00 =		
		1.00 Pressure Tank Inspection	at	80.00 =		
		1.00 Tractor/Equipment Outsource Repairs	at	2,000.00 =		
		1.00 Fire Extinguisher Inspections	at	150.00 =		
		1.00 Vehcile Lift/Jack Stand Inspections New Lifts to inspect for new MSF building	at	1,000.00 =		
RADIO MAINTENANCE	10477562 - 627100	1.00 Parts	at	750.00 =	\$750	\$750

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>			<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
BUILDING MAINTENANCE	10477562 - 627500	1.00 Emergency Furnace Repairs	at	750.00 =	\$9,886	\$9,886
		1.00 Outsource Misc. Building Repairs	at	400.00 =		
		3.00 Yearly Furnace Cleanings	at	120.00 =		
		1.00 Beach house fire inspection	at	600.00 =		
		0.30 Building Maintenance	at	10,000.00 =		
		0.30 Fire Systems Maintenance	at	5,940.00 =		
		0.30 Fuel Tank Inspection	at	600.00 =		
		0.30 Generator Annual Maintenance	at	780.00 =		
		0.30 HVAC Annual Maintenance	at	8,600.00 =		
SIGN MAINTENANCE	10477562 - 627700	1.00 Sign Maintenance Inventorying and updating signs in our parks	at	3,000.00 =		
TREE SERVICE	10477562 - 628500	350.00 2 Man Lift Crew	at	100.00 =	\$49,200	\$49,200
		40.00 Crane	at	145.00 =		
		100.00 Pulp Loader	at	40.00 =		
		1.00 Stump Grinding	at	4,400.00 =		
		Moved from Contracted Services				
CONTRACTED SERVICES	10477562 - 628800	1.00 Contract Irrigation Repairs	at	1,000.00 =	\$11,000	\$11,000
		1.00 Glass Repair Mill Creek Gazebo vandal resistant Glass	at	1,000.00 =		
		1.00 Non-Building Related Electrical Repairs Replacement of Mill Creek electrical panel	at	7,000.00 =		
		1.00 Organic Remediation of Invasives	at	1,200.00 =		
		20.00 Water Quality Testing for Willard Beach	at	40.00 =		
OFFICE SUPPLIES	10477563 - 630500	1.00 General	at	1,000.00 =		
HEATING FUEL	10477563 - 631500	1.00 Additional heating costs relating to MSF new building	at	3,000.00 =	\$12,600	\$12,600
		1,500.00 Fuel - Greenhouse	at	2.40 =		
		2,500.00 Fuel - Parks Office	at	2.40 =		
GAS & OIL	10477563 - 632000	4,000.00 Diesel	at	2.25 =	\$28,350	\$28,350
		8,500.00 Gas/Oil	at	2.10 =		
		1.00 Oil & Lube	at	1,500.00 =		
TIRES	10477563 - 632500	1.00 Over the Road Mowers	at	2,000.00 =	\$5,000	\$5,000
		1.00 Over the Road Tractors	at	2,000.00 =		
		1.00 Trucks	at	1,000.00 =		

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
VEHICLE WASH	10477563 - 632501 32.00 332.00	at 7.00 = at 4.00 =	\$1,552 \$1,552
CLOTHING	10477563 - 634500 1.00 Lifeguard Suits/Jackets 1.00 Mechanics Uniform Service 1.00 Protective Clothing 1.00 Seasonal Employee Clothing 1.00 Uniform Union requirement	at 600.00 = at 1,250.00 = at 1,200.00 = at 1,200.00 = at 5,720.00 =	\$9,970 \$9,970
MEDICAL & LAB SUPPLIES	10477563 - 635000 1.00 First Aid Supplies 1.00 Safety Supplies	at 1,000.00 = at 2,500.00 =	\$3,500 \$3,500
HOUSEHOLD SUPPLIES	10477563 - 635500 1.00 Trash Bags, Paper Goods, Light bulbs	at 3,500.00 =	\$3,500 \$3,500
SMALL TOOLS	10477563 - 636000 1.00 Agricultural Tools 1.00 General Shop Replacement 1.00 Mechanics Tool Allowance	at 1,000.00 = at 1,250.00 = at 500.00 =	\$2,750 \$2,750
CLEANING SUPPLIES	10477563 - 636500 1.00 Misc. Building and Vehicle Cleaning Supplies	at 200.00 =	\$200 \$200
AGRICULTURE SUPPLIES	10477563 - 637000 1.00 Athletic Field Fertilizer/Seed Organic Program More pounds of product per thousand square feet with organics as opposed to 1.00 Bark mulch and Compost Dropped to use more sand for organic program 1.00 Clay, Infield Mix, Turface, Topdressing Relying on more topdressing compost sand mixture due to organic program 1.00 Fertilizer/Seed and Misc Supplies 1.00 Plant Material 1.00 Sand, Stonedust, etc.	at 22,000.00 = at 15,000.00 = at 28,000.00 = at 1,000.00 = at 10,000.00 = at 2,500.00 =	\$78,500 \$78,500

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
CONSTRUCTION SUPPLIES	10477563 - 638500	1.00 Miscellaneous Construction Supplies	at	5,000.00 =		\$40,800	\$40,800
		1.00 Blue Dye	at	600.00 =			
		1.00 Concrete	at	500.00 =			
		1.00 Fencing Supplies	at	1,500.00 =			
		1.00 Hardware	at	1,000.00 =			
		1.00 Irrigation Parts	at	1,000.00 =			
		1.00 Lumber	at	5,000.00 =			
		1.00 Marking Paint	at	24,200.00 =			
		Increase due to more athletic events and tournaments needing more field paint					
		1.00 Paint Machine Parts	at	1,000.00 =			
		1.00 Site Furnishings Parts	at	1,000.00 =			
VEHICLE SUPPLIES	10477563 - 638600	1.00 Parts & Vehicle Repair Supplies	at	35,000.00 =		\$35,000	\$35,000
BUILDING MAINT SUPPLIES	10477563 - 638800	1.00 Ice Melt Material	at	4,000.00 =		\$20,533	\$20,533
		1.00 Miscellaneous Building Maintenance Supplies	at	3,150.00 =			
		1.00 Cemetary Flags & Wreaths	at	4,583.00 =			
		1.00 Flag Replacement	at	800.00 =			
		1.00 Holiday Light Replacement	at	2,000.00 =			
		Replace aging lights and add holiday lights to additional parks					
		1.00 Playground Parts	at	2,000.00 =			
		1.00 Trash Barrel Replacement	at	2,000.00 =			
		Need to replace old barrels that have passed their useful life					
		1.00 Wainwright Maintenance Building	at	2,000.00 =			
RENT	10477564 - 641000	1.00 Bug Light Park 007+/000+/002D	at	15,053.00 =		\$37,747	\$37,747
		1.00 Bug Light Park 007+/000+/002E	at	22,694.00 =			
DUES & MEMBERSHIPS	10477564 - 642000	1.00 Arbor Day Foundation	at	15.00 =		\$1,085	\$1,085
		1.00 Sports Turf Certification & Dues	at	210.00 =			
		1.00 Certified Parks/Recreation Professional	at	60.00 =			
		2.00 Maine Arborist Landscape/Utility Licenses	at	45.00 =			
		9.00 Maine Arborists Association Dues	at	30.00 =			
		2.00 Maine Landscape and Utility Arborist License	at	45.00 =			
		9.00 Maine Landscape Arborist Licenses	at	30.00 =			
		1.00 Maine Landscape Nursery Dues	at	25.00 =			
		1.00 N.E.S.T.M.A	at	55.00 =			

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
CONTRIBUTIONS	10477564 - 643000		
	2.00 Bay View Cemetary Maintenance	460.00 =	
	1.00 Calvary Cemetary Maintenance and Veteran flags	11,559.00 =	
	1.00 Mount Pleasant Cemetary Maintenance	8,243.00 =	
MOTOR VEHICLES	10477565 - 651000		
	12.00 EV lease for Parks Superintendent	400.00 =	
AGRICULTURAL EQUIPMENT	10477565 - 655500		
	1.00 chain saw replacement	600.00 =	
	1.00 Rotary Mowers	1,600.00 =	
	1.00 String Line Trimmer Replacement	425.00 =	
	String Line cost increase		
TRANSFER OUT	10477588 - 900001		
	13.00 Avaya Replacement	72.00 =	
	13 Phones @ \$6 x 12 months		
TOTAL PARKS		\$1,325,738	\$1,331,238

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL</u> <u>2016/2017</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>APPROVED</u> <u>BUDGET</u> <u>2018/2019</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2019/2020</u>	<u>MANAGER'S</u> <u>BUDGET</u> <u>2019/2020</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2019/2020</u>
PARKS & RECREATION - POOL							
HOURLY	10477661 - 611000	\$147,409	\$153,460	\$136,903	\$175,765	\$143,996	\$170,039
TEMPORARY HELP	10477661 - 612000	\$86,042	\$71,049	\$89,050	\$88,600	\$88,600	\$88,600
OVERTIME	10477661 - 612500	\$3,115	\$2,165	\$2,296	\$1,596	\$1,596	\$1,596
		\$236,566	\$226,674	\$228,249	\$265,961	\$234,192	\$260,235
PRINTING & BINDING	10477662 - 620500	\$238	\$0	\$500	\$300	\$300	\$300
TELEPHONE	10477662 - 622000	\$39	\$39	\$792	\$792	\$792	\$792
WATER & SEWER	10477662 - 622400	\$11,716	\$11,108	\$12,852	\$12,852	\$12,852	\$12,852
ELECTRIC	10477662 - 622500	\$17,475	\$18,191	\$19,320	\$19,320	\$19,320	\$19,320
EQUIPMENT MAINTENANCE	10477662 - 627000	\$10,879	\$17,095	\$15,250	\$13,550	\$13,550	\$13,550
BUILDING MAINTENANCE	10477662 - 627500	\$2,739	\$3,769	\$3,500	\$3,500	\$3,500	\$3,500
SIGN MAINTENANCE	10477662 - 627700	\$69	\$165	\$700	\$700	\$700	\$700
CONTRACTED SERVICES	10477662 - 628800	\$1,294	\$15,992	\$1,750	\$1,750	\$1,750	\$1,750
		\$44,448	\$66,359	\$54,664	\$52,764	\$52,764	\$52,764
OFFICE SUPPLIES	10477663 - 630500	\$151	\$144	\$150	\$150	\$150	\$150
PRINTING SUPPLIES	10477663 - 631000	\$0	\$0	\$150	\$150	\$150	\$150
HEATING FUEL	10477663 - 631500	\$27,536	\$38,191	\$35,000	\$35,000	\$35,000	\$35,000
CLOTHING	10477663 - 634500	\$1,050	\$562	\$1,500	\$1,500	\$1,500	\$1,500
MEDICAL & LAB SUPPLIES	10477663 - 635000	\$1,396	\$1,619	\$1,500	\$1,750	\$1,750	\$1,750
HOUSEHOLD SUPPLIES	10477663 - 635500	\$2,061	\$666	\$1,500	\$1,500	\$1,500	\$1,500
CLEANING SUPPLIES	10477663 - 636500	\$631	\$4,414	\$3,000	\$3,000	\$3,000	\$3,000
RECREATION SUPPLIES	10477663 - 637800	\$5,086	\$2,098	\$5,000	\$5,000	\$5,000	\$5,000
CONSTRUCTION SUPPLIES	10477663 - 638500	\$722	\$4,955	\$5,000	\$5,000	\$5,000	\$5,000
BUILDING MAINT SUPPLIES	10477663 - 638800	\$232	\$4,213	\$2,100	\$2,100	\$2,100	\$2,100
CHEMICALS	10477663 - 639000	\$10,197	\$15,625	\$16,800	\$17,500	\$17,500	\$17,500
		\$49,062	\$72,487	\$71,700	\$72,650	\$72,650	\$72,650
DUES & MEMBERSHIPS	10477664 - 642000	\$624	\$340	\$1,000	\$1,000	\$1,000	\$1,000
		\$624	\$340	\$1,000	\$1,000	\$1,000	\$1,000
BUILDINGS	10477665 - 658000	\$5,400	\$19,080	\$700	\$700	\$700	\$700
		\$5,400	\$19,080	\$700	\$700	\$700	\$700
TRANSFER OUT	10477688 - 900001	\$72	\$72	\$72	\$72	\$72	\$72
		\$72	\$72	\$72	\$72	\$72	\$72

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

	<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
TOTAL POOL	\$336,172	\$385,011	\$356,385	\$393,147	\$361,378	\$387,421

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>	
PARKS & RECREATION - POOL				
HOURLY	10477661 - 611000	1 RECREATION MANAGER 2 AQUATIC SUPERVISOR	\$143,996	\$170,039
TEMPORARY HELP	10477661 - 612000	2,000.00 Instructor at 13.75 = 1,300.00 Instructor Aide at 12.00 = 1.00 Lifeguards at 45,500.00 =	\$88,600	\$88,600
OVERTIME	10477661 - 612500	1.00 General staff, mostly custodia Custodians moved to Maintenance Division at 1,596.00 =	\$1,596	\$1,596
PRINTING & BINDING	10477662 - 620500	1.00 Red Cross Materials at 300.00 =	\$300	\$300
TELEPHONE	10477662 - 622000	12.00 Cellphone Pool Aquatics Director at 62.00 = 12.00 Phone Charges at 4.00 =	\$792	\$792
WATER & SEWER	10477662 - 622400	12.00 Annual water & sewer costs at 1,071.00 =	\$12,852	\$12,852
ELECTRIC	10477662 - 622500	12.00 Electricity annual at 1,610.00 =	\$19,320	\$19,320
EQUIPMENT MAINTENANCE	10477662 - 627000	1.00 Miscellaneous Pool Repairs at 3,450.00 = 1.00 Bulb Replacement at 400.00 = 1.00 Heating/Vent.Maint. Contract at 5,500.00 = 1.00 Hot Tub Maintenance at 1,000.00 = 1.00 Pool Maintenance Contract at 3,200.00 =	\$13,550	\$13,550
BUILDING MAINTENANCE	10477662 - 627500	1.00 Electrical at 500.00 = 1.00 Filter/Repairs at 3,000.00 =	\$3,500	\$3,500
SIGN MAINTENANCE	10477662 - 627700	1.00 General upkeep at 400.00 = 1.00 Pool rules and Diving Board Rules sign Updates at 300.00 =	\$700	\$700
CONTRACTED SERVICES	10477662 - 628800	1.00 Annual Cleaning Mechanical Controls New Pool Vacuum annual service at 1,750.00 =	\$1,750	\$1,750
OFFICE SUPPLIES	10477663 - 630500	1.00 General at 150.00 =	\$150	\$150
PRINTING SUPPLIES	10477663 - 631000	1.00 Paper at 150.00 =	\$150	\$150
HEATING FUEL	10477663 - 631500	28,000.00 Heating Fuel at 1.25 =	\$35,000	\$35,000
CLOTHING	10477663 - 634500	20.00 Guard Uniforms at 75.00 =	\$1,500	\$1,500

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
MEDICAL & LAB SUPPLIES	10477663 - 635000	1.00	First aid kit - refill BBP kits	at	1,750.00 =	\$1,750	\$1,750
HOUSEHOLD SUPPLIES	10477663 - 635500	1.00	Light bulbs	at	500.00 =	\$1,500	\$1,500
		1.00	Paper Goods	at	1,000.00 =		
CLEANING SUPPLIES	10477663 - 636500	1.00	General Cleaning Supplies	at	2,500.00 =	\$3,000	\$3,000
		1.00	Trash Bags	at	500.00 =		
RECREATION SUPPLIES	10477663 - 637800	1.00	Riptide Supplies	at	1,500.00 =	\$5,000	\$5,000
		1.00	Instructional & safety equipment	at	2,500.00 =		
		1.00	Red Cross Training Equipment (for course)	at	500.00 =		
		1.00	Water Aerobic Equipment	at	500.00 =		
CONSTRUCTION SUPPLIES	10477663 - 638500	1.00	General Construction Supplies Added Hot Tub	at	5,000.00 =	\$5,000	\$5,000
BUILDING MAINT SUPPLIES	10477663 - 638800	1.00	Chemical Probes	at	350.00 =	\$2,100	\$2,100
		1.00	Gauges	at	100.00 =		
		1.00	Heat/Vent. Replacement Parts	at	500.00 =		
		1.00	Paint Supplies	at	1,000.00 =		
		1.00	Vacuum Hoses	at	150.00 =		
CHEMICALS	10477663 - 639000	10.00	Phosphate Remover	at	25.00 =	\$17,500	\$17,500
		2.00	Calcium Chloride	at	500.00 =		
		1.00	Chemical Test Kit	at	200.00 =		
		70.00	Chlorine Pellets	at	125.00 =		
		1.00	CO2	at	3,600.00 =		
		1.00	Hot Tub Chemicals	at	2,700.00 =		
		1.00	Pumps	at	600.00 =		
		10.00	Soda Ash	at	20.00 =		
		1.00	Sodium Bisulfate	at	200.00 =		
DUES & MEMBERSHIPS	10477664 - 642000	1.00	Red Cross Certification Fees	at	1,000.00 =	\$1,000	\$1,000
BUILDINGS	10477665 - 658000	1.00	Lifeguard Durable Equipment	at	700.00 =	\$700	\$700
TRANSFER OUT	10477688 - 900001	1.00	Avaya Replacement 1 Phones @ \$6 x 12 months	at	72.00 =	\$72	\$72
TOTAL POOL						\$361,378	\$387,421

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
PARKS & RECREATION - RECREATION							
HOURLY	10477761 - 611000	\$552,836	\$523,006	\$362,310	\$388,600	\$380,390	\$380,390
SALARY	10477761 - 611500	\$0	\$333	\$69,272	\$64,173	\$63,860	\$63,860
TEMPORARY HELP	10477761 - 612000	\$78,123	\$95,635	\$94,490	\$109,025	\$100,025	\$100,025
OVERTIME	10477761 - 612500	\$10,235	\$10,288	\$1,500	\$2,500	\$2,500	\$2,500
		\$641,194	\$629,262	\$527,572	\$564,298	\$546,775	\$546,775
PRINTING & BINDING	10477762 - 620500	\$1,846	\$1,823	\$2,700	\$2,700	\$2,700	\$2,700
REPORTS	10477762 - 620800	\$8,862	\$8,735	\$10,000	\$10,700	\$10,700	\$10,700
TELEPHONE	10477762 - 622000	\$7,645	\$10,127	\$7,980	\$7,980	\$7,980	\$7,980
WATER & SEWER	10477762 - 622400	\$4,054	\$4,688	\$4,500	\$4,500	\$4,500	\$4,500
ELECTRIC	10477762 - 622500	\$23,971	\$24,352	\$26,640	\$26,640	\$26,640	\$26,640
SUBSCRIPTIONS	10477762 - 624500	\$447	\$176	\$500	\$150	\$150	\$150
EQUIPMENT RENTAL	10477762 - 626000	\$4,128	\$4,697	\$12,100	\$12,100	\$12,100	\$12,100
MOTOR VEHICLE MAINT	10477762 - 626500	\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000
EQUIPMENT MAINTENANCE	10477762 - 627000	\$33,187	\$38,391	\$24,300	\$24,300	\$24,300	\$24,300
TENNIS COURT MAINTENANCE	10477762 - 627200	\$0	\$169	\$500	\$500	\$500	\$500
BUILDING MAINTENANCE	10477762 - 627500	\$15,435	\$18,529	\$17,450	\$18,550	\$18,550	\$18,550
EVENTS/SHOWS	10477762 - 628400	\$0	\$0	\$16,950	\$18,950	\$18,950	\$18,950
CONTRACTED SERVICES	10477762 - 628800	\$12,346	\$10,588	\$15,400	\$16,800	\$16,800	\$16,800
		\$111,922	\$122,273	\$142,020	\$146,870	\$146,870	\$146,870
OFFICE SUPPLIES	10477763 - 630500	\$3,605	\$3,799	\$3,400	\$4,000	\$4,000	\$4,000
HEATING FUEL	10477763 - 631500	\$24,368	\$25,375	\$29,585	\$29,585	\$29,585	\$29,585
GAS & OIL	10477763 - 632000	\$473	\$781	\$4,350	\$4,350	\$4,350	\$4,350
VEHICLE WASH	10477763 - 632501	\$0	\$0	\$35	\$35	\$35	\$35
FOOD	10477763 - 633500	\$4,009	\$2,289	\$5,000	\$4,000	\$4,000	\$4,000
CLOTHING	10477763 - 634500	\$1,015	\$1,419	\$1,800	\$1,200	\$1,200	\$1,200
MEDICAL & LAB SUPPLIES	10477763 - 635000	\$-89	\$530	\$1,750	\$750	\$750	\$750
HOUSEHOLD SUPPLIES	10477763 - 635500	\$57	\$0	\$0	\$0	\$0	\$0
SMALL TOOLS	10477763 - 636000	\$445	\$100	\$1,000	\$1,000	\$1,000	\$1,000
CLEANING SUPPLIES	10477763 - 636500	\$16,994	\$15,570	\$13,400	\$10,400	\$10,400	\$10,400
RECREATION SUPPLIES	10477763 - 637800	\$12,577	\$19,091	\$14,000	\$14,000	\$14,000	\$14,000
BUILDING MAINT SUPPLIES	10477763 - 638800	\$957	\$14,697	\$7,100	\$7,100	\$7,100	\$7,100

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
MISC SUPPLIES	10477763 - 639900	\$264	\$418	\$400	\$400	\$400	\$400
		\$64,676	\$84,069	\$81,820	\$76,820	\$76,820	\$76,820
DUES & MEMBERSHIPS	10477764 - 642000	\$3,023	\$1,713	\$3,450	\$3,400	\$3,400	\$3,400
		\$3,023	\$1,713	\$3,450	\$3,400	\$3,400	\$3,400
MOTOR VEHICLES	10477765 - 651000	\$0	\$4,019	\$0	\$0	\$0	\$0
RECREATIONAL EQUIPMENT	10477765 - 655000	\$0	\$190	\$0	\$0	\$0	\$0
BUILDINGS	10477765 - 658000	\$1,158	\$4,520	\$2,000	\$2,000	\$2,000	\$2,000
		\$1,158	\$8,728	\$2,000	\$2,000	\$2,000	\$2,000
TRANSFER OUT	10477788 - 900001	\$68,947	\$40,670	\$30,072	\$30,072	\$19,872	\$19,872
		\$68,947	\$40,670	\$30,072	\$30,072	\$19,872	\$19,872
TOTAL RECREATION		\$890,920	\$886,715	\$786,934	\$823,460	\$795,737	\$795,737

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>			<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
PARKS & RECREATION - RECREATION						
HOURLY	10477761 - 611000	2 REC COORDINATOR			\$380,390	\$380,390
		3 CUST SERVICE ATTENDANT				
		3 RECREATION MANAGER				
		1 TEEN CENTER COORDINATOR				
		1 PARK RANGER/REC SUPERVISOR				
SALARY	10477761 - 611500	1 REC OPERATIONS MANAGER			\$63,860	\$63,860
TEMPORARY HELP	10477761 - 612000	1,100.00 Gym Supervisor	at	11.00 =	\$100,025	\$100,025
		750.00 REDBANK TEMP STAFF Building Supervision	at	11.50 =		
		500.00 REDBANK TEMP STAFF Teen Center Assistant	at	12.00 =		
		2,960.00 SPCC FRONT DESK STAFF	at	12.50 =		
		3,300.00 WAINWRIGHT TEMP STAFF	at	11.00 =		
OVERTIME	10477761 - 612500	1.00 general overtime for staff	at	2,500.00 =	\$2,500	\$2,500
PRINTING & BINDING	10477762 - 620500	1.00 Copy Paper	at	1,500.00 =	\$2,700	\$2,700
		1.00 Program Posters	at	300.00 =		
		1.00 Purchase Envelopes	at	400.00 =		
		1.00 Purchase Letterheads	at	500.00 =		
REPORTS	10477762 - 620800	1.00 Marketing of Brochure	at	700.00 =	\$10,700	\$10,700
		1.00 Programs and Brochures	at	10,000.00 =		
TELEPHONE	10477762 - 622000	12.00 7 Cellphones	at	335.00 =	\$7,980	\$7,980
		12.00 Landlines	at	185.00 =		
		12.00 Spectrum	at	145.00 =		
WATER & SEWER	10477762 - 622400	12.00 12 Months - Community Center	at	300.00 =	\$4,500	\$4,500
		12.00 12 Months - Redbank	at	45.00 =		
		12.00 12 Months - Wilkinson	at	30.00 =		
ELECTRIC	10477762 - 622500	12.00 12 Months - Community Center	at	1,620.00 =	\$26,640	\$26,640
		12.00 12 Months - Redbank	at	540.00 =		
		12.00 12 Months - Wilkinson	at	60.00 =		
SUBSCRIPTIONS	10477762 - 624500	1.00 Amazon Prime Account	at	150.00 =	\$150	\$150

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>	
EQUIPMENT RENTAL	10477762 - 626000	1.00 Lifts, Maintenance	at	4,000.00 =		\$12,100	\$12,100	
		1.00 Port-a-potties	at	7,500.00 =				
		1.00 Power Tools	at	600.00 =				
MOTOR VEHICLE MAINT	10477762 - 626500	1.00 Maintenance of Rec Bus	at	3,000.00 =		\$3,000	\$3,000	
EQUIPMENT MAINTENANCE	10477762 - 627000	1.00 Emergency Generator Inspection	at	1,000.00 =		\$24,300	\$24,300	
		1.00 Elevator Repair	at	500.00 =				
		1.00 HVAC Maintenance Redbank Building	at	4,000.00 =				
		Moved Siemens Redbank Maint Contract to contracted Services						
		1.00 HVAC Maintenance for Community Center-Repairs	at	7,000.00 =				
		Moved Siemens Maint.. Contract to Contracted Services						
		1.00 Kitchen Fire Inspection and Maintenance SPCC	at	1,000.00 =				
		1.00 Miscellaneous Equipment Repairs	at	6,200.00 =				
1.00 SPCC and Redbank Backboard Maintenance Repairs	at	4,600.00 =						
Moved from Building Maintenance								
TENNIS COURT MAINTENANCE	10477762 - 627200	1.00 Tennis Court Net Maintenance	at	500.00 =		\$500	\$500	
BUILDING MAINTENANCE	10477762 - 627500	1.00 Alarm Wainwright Building	at	300.00 =		\$18,550	\$18,550	
		1.00 Electrical Repairs	at	3,000.00 =				
		1.00 General Repairs	at	5,250.00 =				
		1.00 Gym Floor Refinishing Maintenance	at	5,000.00 =				
		Trying to do every other year						
		1.00 Miscellaneous Building Maintenance	at	5,000.00 =				
Moved from Contracted Services Account								
EVENTS/SHOWS	10477762 - 628400	1.00 4th of July Entertainment	at	3,550.00 =		\$18,950	\$18,950	
		1.00 4th of July Supplies	at	275.00 =				
		1.00 Car Show Entertainment	at	200.00 =				
		1.00 Equipment Rental	at	3,000.00 =				
		Stage, port-a-potties, lights						
		1.00 Knightville Street Fest Entertainment	at	2,875.00 =				
		1.00 Mill Creek Summer Concerts Bands	at	6,000.00 =				
		1.00 Special Event Posters and Marketing	at	1,050.00 =				
1.00 Winterfest Band, events	at	2,000.00 =						

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
CONTRACTED SERVICES	10477762 - 628800	1.00	Garbage to Garden Composting for Community Center and Redbank	at	1,000.00 =	\$16,800	\$16,800
		1.00	Community Center Systems Alarm Contract	at	1,300.00 =		
		1.00	Elevator Contract	at	1,500.00 =		
		1.00	Fire Extinguisher Contract Community Center and Redbank	at	1,300.00 =		
		1.00	HVAC MAint Contract for Redbank Community Center	at	1,100.00 =		
		1.00	HVAC Maint Contract for SPCC	at	9,000.00 =		
		1.00	Redbank Systems Alarm Contract	at	1,100.00 =		
		1.00	Sprinkler System Contract	at	500.00 =		
OFFICE SUPPLIES	10477763 - 630500	1.00	General transferred from Admin Account	at	4,000.00 =	\$4,000	\$4,000
HEATING FUEL	10477763 - 631500	1,500.00	Propane Wainwright	at	2.25 =	\$29,585	\$29,585
		16,600.00	Natural Gas for Community Center	at	1.25 =		
		4,200.00	Natural Gas for Redbank	at	1.30 =		
GAS & OIL	10477763 - 632000	1,500.00	Mini Bus	at	2.00 =	\$4,350	\$4,350
		1.00	Staff Mileage Reimbursement	at	600.00 =		
		1.00	Transit Van	at	750.00 =		
VEHICLE WASH	10477763 - 632501	5.00		at	7.00 =	\$35	\$35
FOOD	10477763 - 633500	1.00	Redbank Teen Center Events	at	2,500.00 =	\$4,000	\$4,000
		1.00	Food for Special Events	at	1,500.00 =		
CLOTHING	10477763 - 634500	1.00	Rec Staff Shirts	at	1,200.00 =	\$1,200	\$1,200
MEDICAL & LAB SUPPLIES	10477763 - 635000	1.00	First Aid Supplies Summer Camp First Aid Supplies out of Enterprise Account	at	750.00 =	\$750	\$750
SMALL TOOLS	10477763 - 636000	1.00	General	at	1,000.00 =	\$1,000	\$1,000
CLEANING SUPPLIES	10477763 - 636500	1.00	Cleaning Supplies, Paper Products, and Trash Bags	at	5,500.00 =	\$10,400	\$10,400
		1.00	Kitchen Supplies	at	900.00 =		
		1.00	Paper Goods	at	4,000.00 =		

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RECREATION SUPPLIES	10477763 - 637800	1.00 Wainwright Complex Recreation Equipment	at	4,800.00 =		\$14,000	\$14,000
		1.00 Adult Program Supplies	at	600.00 =			
		1.00 Arts and Craft Supplies	at	800.00 =			
		1.00 Awards	at	1,000.00 =			
		1.00 Basketball Equipment	at	700.00 =			
		1.00 Game Room Equipment	at	800.00 =			
		1.00 Recreation Equipment	at	4,700.00 =			
		1.00 Tennis Equipment	at	600.00 =			
BUILDING MAINT SUPPLIES	10477763 - 638800	1.00 Light Bulbs	at	600.00 =		\$7,100	\$7,100
		1.00 Paint, and Miscellaneous Supplies	at	6,500.00 =			
MISC SUPPLIES	10477763 - 639900	1.00 Miscellaneous Supplies	at	400.00 =		\$400	\$400
DUES & MEMBERSHIPS	10477764 - 642000	3.00 ASCP/Seasac/BMI Entertainment Licenses	at	600.00 =		\$3,400	\$3,400
		1.00 Building Equipment Licenses	at	700.00 =			
		1.00 M.R.P.A. Dues & Membership	at	250.00 =			
		1.00 N.R.P.A. Dues & Memberships	at	650.00 =			
BUILDINGS	10477765 - 658000	8.00 Replacement Chairs for Community Center	at	250.00 =		\$2,000	\$2,000
TRANSFER OUT	10477788 - 900001	1.00 Avaya Replacement 1 Phones @ \$6 x 12 months	at	72.00 =		\$19,872	\$19,872
		1.00 Supplement to enterprise accounts for programs and financial assistance Boat Ramp \$6,400 Golf Course \$13,400	at	19,800.00 =			
TOTAL RECREATION						\$795,737	\$795,737

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
BUS SERVICE							
HOURLY	10580061 - 611000	\$681,870	\$712,963	\$744,327	\$774,641	\$771,165	\$771,165
SALARY	10580061 - 611500	\$92,609	\$87,984	\$89,744	\$90,184	\$90,184	\$90,184
OVERTIME	10580061 - 612500	\$92,804	\$106,023	\$80,110	\$80,000	\$80,000	\$80,000
OTHER FEES	10580061 - 615000	\$21,943	\$18,249	\$2,184	\$2,184	\$2,184	\$2,184
		\$889,226	\$925,219	\$916,365	\$947,009	\$943,533	\$943,533
PRINTING & BINDING	10580062 - 620500	\$9,672	\$13,012	\$6,675	\$6,675	\$6,675	\$6,675
ADVERTISING	10580062 - 621000	\$5,409	\$6,295	\$2,525	\$2,525	\$2,525	\$2,525
TELEPHONE	10580062 - 622000	\$2,007	\$3,363	\$6,600	\$6,600	\$6,600	\$6,600
WATER & SEWER	10580062 - 622400	\$842	\$487	\$1,850	\$1,850	\$1,850	\$1,850
ELECTRIC	10580062 - 622500	\$9,554	\$13,867	\$13,128	\$13,128	\$13,128	\$13,128
TRAVEL	10580062 - 623000	\$217	\$418	\$1,000	\$1,000	\$1,000	\$1,000
MEDICAL SERVICES	10580062 - 625500	\$399	\$513	\$1,551	\$1,551	\$1,551	\$1,551
MOTOR VEHICLE MAINT	10580062 - 626500	\$23,230	\$19,060	\$18,000	\$18,000	\$18,000	\$18,000
EQUIPMENT MAINTENANCE	10580062 - 627000	\$2,656	\$3,056	\$1,500	\$1,500	\$1,500	\$1,500
RADIO MAINTENANCE	10580062 - 627100	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
BUILDING MAINTENANCE	10580062 - 627500	\$3,775	\$1,113	\$2,800	\$7,776	\$7,776	\$7,776
SOLID WASTE DISPOSAL	10580062 - 628100	\$3,331	\$1,867	\$2,400	\$2,400	\$2,400	\$2,400
CONTRACTED SERVICES	10580062 - 628800	\$150,646	\$136,869	\$175,000	\$185,000	\$179,000	\$179,000
		\$211,737	\$199,918	\$234,529	\$249,505	\$243,505	\$243,505
OFFICE SUPPLIES	10580063 - 630500	\$2,200	\$2,195	\$3,190	\$3,190	\$3,190	\$3,190
HEATING FUEL	10580063 - 631500	\$6,906	\$20,537	\$17,575	\$11,000	\$11,000	\$11,000
GAS & OIL	10580063 - 632000	\$93,368	\$110,406	\$150,753	\$178,853	\$178,853	\$178,853
TIRES	10580063 - 632500	\$11,135	\$10,588	\$13,700	\$13,940	\$13,940	\$13,940
VEHICLE WASH	10580063 - 632501	\$0	\$0	\$9,674	\$9,674	\$9,674	\$9,674
CLOTHING	10580063 - 634500	\$5,499	\$7,055	\$7,024	\$7,729	\$7,729	\$7,729
SMALL TOOLS	10580063 - 636000	\$1,385	\$204	\$1,500	\$1,500	\$1,500	\$1,500
CLEANING SUPPLIES	10580063 - 636500	\$2,446	\$2,533	\$2,000	\$2,000	\$2,000	\$2,000
VEHICLE SUPPLIES	10580063 - 638600	\$81,588	\$50,023	\$45,000	\$45,000	\$45,000	\$45,000
BUILDING MAINT SUPPLIES	10580063 - 638800	\$2,015	\$847	\$1,200	\$1,200	\$1,200	\$1,200
		\$206,542	\$204,388	\$251,616	\$274,086	\$274,086	\$274,086
DUES & MEMBERSHIPS	10580064 - 642000	\$1,475	\$1,475	\$1,475	\$1,498	\$1,498	\$1,498
		\$1,475	\$1,475	\$1,475	\$1,498	\$1,498	\$1,498
TRANSFER OUT	10580088 - 900001	\$360	\$360	\$360	\$360	\$360	\$360
		\$360	\$360	\$360	\$360	\$360	\$360

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

	<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
TOTAL BUS SERVICE	\$1,309,340	\$1,331,359	\$1,404,345	\$1,472,458	\$1,462,982	\$1,462,982

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
BUS SERVICE			
HOURLY	10580061 - 611000 15 BUS DRIVER 1 OPERATIONS SUPERVISOR 1 MECHANIC II	\$771,165	\$771,165
SALARY	10580061 - 611500 1 DIRECTOR OF BUS SERVICE	\$90,184	\$90,184
OVERTIME	10580061 - 612500 156.00 Mechanic O/T estimate is for f 1.00 OVERTIME 984.00 Overtime built into driver sch 1,300.00 Unscheduled absences and backf	\$80,000	\$80,000
OTHER FEES	10580061 - 615000 78.00 Holiday pay for Minor Holidays and other Holidays worked	\$2,184	\$2,184
PRINTING & BINDING	10580062 - 620500 3.00 12000 VIR Forms 1.00 2000 SoPo Senior 10-Ride Tickets 1.00 4000 Single ride tickets 1.00 80,000 Transfers 1.00 Full Schedule Posters 2.00 Rack Cards	\$6,675	\$6,675
ADVERTISING	10580062 - 621000 1.00 Promotional advertising and events	\$2,525	\$2,525
TELEPHONE	10580062 - 622000 12.00 Cell Phone Service 12.00 Local and Long distance charges	\$6,600	\$6,600
WATER & SEWER	10580062 - 622400 1.00 Water and sewer charges	\$1,850	\$1,850
ELECTRIC	10580062 - 622500 12.00 Electricitiy -Transit Hub 12.00 Municipal Services Facility (28% Allocation)	\$13,128	\$13,128
TRAVEL	10580062 - 623000 1.00 Seminars, conferences, training	\$1,000	\$1,000

Participation has grown in state-wide responsibility
as MTA President and related representational duties.

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
MEDICAL SERVICES	10580062 - 625500	3.00	Return to duty post sick leave	at	289.00 = 867	\$1,551	\$1,551
		12.00	Driver I.C.C. / D.O.T. physicals. This is a mandatory requirement.	at	57.00 = 684		
MOTOR VEHICLE MAINT	10580062 - 626500	1.00	Vehicle Repairs	at	18,000.00 = 18,000	\$18,000	\$18,000
EQUIPMENT MAINTENANCE	10580062 - 627000	2.00	Computer & copier maintenance	at	300.00 = 600	\$1,500	\$1,500
		1.00	Inspect garage lift columns	at	900.00 = 900		
RADIO MAINTENANCE	10580062 - 627100	1.00	Bus antenna tuning No longer a contract.	at	1,500.00 = 1,500	\$1,500	\$1,500
BUILDING MAINTENANCE	10580062 - 627500	0.30	Building Maintenance	at	10,000.00 = 3,000	\$7,776	\$7,776
		0.30	Fire Systems Maintenance	at	5,940.00 = 1,782		
		0.30	Fuel Tank Inspection	at	600.00 = 180		
		0.30	Generator Annual Maintenance	at	780.00 = 234		
		0.30	HVAC Annual Maintenance	at	8,600.00 = 2,580		
SOLID WASTE DISPOSAL	10580062 - 628100	2.00	Catch Basin Grit Removal at Bu Increased vendor costs	at	1,200.00 = 2,400	\$2,400	\$2,400
CONTRACTED SERVICES	10580062 - 628800	1.00	AVL System Support from Donna Tippet (80% reimbursed from FTA 5307 grant)	at	25,000.00 = 25,000	\$179,000	\$179,000
		1.00	Mandatory ADA Paratransit Service. (80% reimbursed from FTA 5307 grant)	at	144,000.00 = 144,000		
		1.00	Regional Planning Support from GPCOG (80% reimbursed from FTA 5307 grant)	at	10,000.00 = 10,000		
OFFICE SUPPLIES	10580063 - 630500	1.00	General office supplies Some supplies no longer eligible RTAP reimbursement	at	3,190.00 = 3,190	\$3,190	\$3,190
HEATING FUEL	10580063 - 631500	1.00	heating costs relating to MSF new building	at	11,000.00 = 11,000	\$11,000	\$11,000

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>			<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
GAS & OIL	10580063 - 632000	65,500.00	65500Gallons of Diesel fuel @ 2.20	at	2.20	=	144,100		\$178,853	\$178,853
			Additive \$3630.00							
			Antifreeze \$2,200							
			DEF (Exhaust fluid) \$4,553							
		4.00	Antifreeze	at	550.00	=	2,200			
		1.00	DEF (Diesel Exhaust Fluid)	at	4,553.00	=	4,553			
			Transmission fluid							
			Grease							
			Matheson Gas (welding)							
		500.00	Lube oils	at	56.00	=	28,000			
TIRES	10580063 - 632500	4.00	4 New Wheels	at	500.00	=	2,000	\$13,940	\$13,940	
		40.00	Mounting / Dismounting	at	85.00	=	3,400			
		4.00	Front Tires -	at	350.00	=	1,400			
		28.00	Retreads - rear	at	255.00	=	7,140			
VEHICLE WASH	10580063 - 632501	1,350.00	BUSES	at	7.00	=	9,450	\$9,674	\$9,674	
		28.00	LEAF	at	4.00	=	112			
		28.00	SERVICE TRUCK	at	4.00	=	112			
CLOTHING	10580063 - 634500	12.00	Mechanics uniform (weekly rat	at	177.00	=	2,124	\$7,729	\$7,729	
		1.00	Safety shoe allowance for mechanic.	at	655.00	=	655			
			2 Rain jackets							
		18.00	Uniforms for drivers and supervisors	at	275.00	=	4,950			
			CBA item now at this amount							
SMALL TOOLS	10580063 - 636000	1.00	Miscellaneous tools for garage	at	1,500.00	=	1,500	\$1,500	\$1,500	
CLEANING SUPPLIES	10580063 - 636500	1.00	Bus washing soap, rags, paper towels, etc.	at	2,000.00	=	2,000	\$2,000	\$2,000	
VEHICLE SUPPLIES	10580063 - 638600	1.00	Warranties on new buses expire	at	45,000.00	=	45,000	\$45,000	\$45,000	
			at different intervals.							
BUILDING MAINT SUPPLIES	10580063 - 638800	1.00	Miscellaneous supplies	at	1,200.00	=	1,200	\$1,200	\$1,200	
DUES & MEMBERSHIPS	10580064 - 642000	1.00	Maine Transit Assoc Dues	at	1,250.00	=	1,250	\$1,498	\$1,498	
		1.00	NEPTA Dues	at	248.00	=	248			
TRANSFER OUT	10580088 - 900001	5.00	Avaya Replacement	at	72.00	=	360	\$360	\$360	
			5 Phones @ \$6 x 12 months							

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
WATERFRONT							
TRAVEL	10581062 - 623000	\$0	\$0	\$500	\$500	\$500	\$500
CONTRACTED SERVICES - LEGAL	10581062 - 628801	\$0	\$0	\$0	\$0	\$0	\$10,000
		\$0	\$0	\$500	\$500	\$500	\$10,500
DUES & MEMBERSHIPS	10581064 - 642000	\$500	\$0	\$557	\$557	\$57	\$57
CONTRIBUTIONS	10581064 - 643000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
		\$40,500	\$40,000	\$40,557	\$40,557	\$40,057	\$40,057
TOTAL WATERFRONT		\$40,500	\$40,000	\$41,057	\$41,057	\$40,557	\$50,557

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
WATERFRONT			
TRAVEL	10581062 - 623000 1.00 Regional development, NE Ports, Port Safety Forum at of Me & NH, Dredging Comm.	500.00 = 500	\$500 \$500
CONTRACTED SERVICES - LEGAL	10581062 - 628801		\$0 \$10,000
DUES & MEMBERSHIPS	10581064 - 642000 1.00 Portland Propeller Club at	57.00 = 57	\$57 \$57
CONTRIBUTIONS	10581064 - 643000 1.00 Harbor Commission at	40,000.00 = 40,000	\$40,000 \$40,000
TOTAL WATERFRONT			\$40,557 \$50,557

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
GENERAL ASSISTANCE DEPARTMENT - ADMINISTRATION							
HOURLY	10682061 - 611000	\$35,339	\$37,358	\$41,075	\$44,469	\$44,262	\$44,262
SALARY	10682061 - 611500	\$65,263	\$66,320	\$67,640	\$69,330	\$68,992	\$68,992
TEMPORARY HELP	10682061 - 612000	\$0	\$0	\$0	\$11,000	\$0	\$14,000
OVERTIME	10682061 - 612500	\$9	\$76	\$1,223	\$1,223	\$1,223	\$1,223
		\$100,612	\$103,753	\$109,938	\$126,022	\$114,477	\$128,477
PRINTING & BINDING	10682062 - 620500	\$52	\$356	\$313	\$313	\$313	\$313
TELEPHONE	10682062 - 622000	\$489	\$489	\$470	\$470	\$470	\$470
SUBSCRIPTIONS	10682062 - 624500	\$0	\$0	\$50	\$50	\$50	\$50
EQUIPMENT MAINTENANCE	10682062 - 627000	\$0	\$0	\$474	\$474	\$474	\$474
CONTRACTED SERVICES	10682062 - 628800	\$2,260	\$1,781	\$2,700	\$3,750	\$3,750	\$3,750
		\$2,800	\$2,626	\$4,007	\$5,057	\$5,057	\$5,057
OFFICE SUPPLIES	10682063 - 630500	\$1,509	\$898	\$2,000	\$2,000	\$2,000	\$2,000
		\$1,509	\$898	\$2,000	\$2,000	\$2,000	\$2,000
DUES & MEMBERSHIPS	10682064 - 642000	\$60	\$60	\$100	\$100	\$100	\$100
		\$60	\$60	\$100	\$100	\$100	\$100
TRANSFER OUT	10682088 - 900001	\$144	\$144	\$144	\$144	\$144	\$144
		\$144	\$144	\$144	\$144	\$144	\$144
TOTAL ADMINISTRATION		\$105,125	\$107,482	\$116,189	\$133,323	\$121,778	\$135,778

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>		
GENERAL ASSISTANCE DEPARTMENT - ADMINISTRATION					
HOURLY	10682061 - 611000	1 GA ADMINISTRATIVE ASSISTANT	\$44,262	\$44,262	
SALARY	10682061 - 611500	1 DIRECTOR OF SOCIAL SERVICES	\$68,992	\$68,992	
TEMPORARY HELP	10682061 - 612000		\$0	\$14,000	
OVERTIME	10682061 - 612500	1.00 Coverage for vacation and Welfare Director's meetings. Coverage is at \$18.51 per hour for three weeks of vacation at 37.5 hours per week and one day at the Maine Municipal Association conference and two days at the Welfare Director's meeting.	at 1,223.00 =	\$1,223	\$1,223
PRINTING & BINDING	10682062 - 620500	1.00 Miscellaneous Forms - NCR applications, etc.	at 313.00 =	\$313	\$313
TELEPHONE	10682062 - 622000	12.00 Conversant/Avaya	at 26.50 =	\$470	\$470
		1.00 Long distance	at 152.00 =		
SUBSCRIPTIONS	10682062 - 624500	1.00 Trade Manuals / MMA GA publications	at 50.00 =	\$50	\$50
EQUIPMENT MAINTENANCE	10682062 - 627000	1.00 Photocopier annual maintenance in General Assistance Office	at 474.00 =	\$474	\$474
CONTRACTED SERVICES	10682062 - 628800	1.00 Donated Oil Delivery Fees	at 1,250.00 =	\$3,750	\$3,750
		1.00 The Interpreter Service is through United Language Group.	at 1,200.00 =		
		1.00 Welpac User Agreement. There has been a \$200.00 increase from last year.	at 1,300.00 =		
OFFICE SUPPLIES	10682063 - 630500	1.00 Printer supplies and general office supplies.	at 2,000.00 =	\$2,000	\$2,000
DUES & MEMBERSHIPS	10682064 - 642000	1.00 Maine Welfare Directors Assoc. for Administrator and Admin Asst.	at 100.00 =	\$100	\$100
TRANSFER OUT	10682088 - 900001	2.00 Avaya Replacement 2 Phones @ \$6 x 12 months	at 72.00 =	\$144	\$144
TOTAL ADMINISTRATION				\$121,778	\$135,778

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL</u> 2016/2017	<u>ACTUAL</u> 2017/2018	<u>APPROVED</u> <u>BUDGET</u> 2018/2019	<u>DEPARTMENT</u> <u>REQUEST</u> 2019/2020	<u>MANAGER'S</u> <u>BUDGET</u> 2019/2020	<u>ADOPTED</u> <u>BUDGET</u> 2019/2020
GENERAL ASSISTANCE DEPARTMENT - GA SOCIAL SERVICES							
WATER & SEWER	10682162 - 622400	\$2,218	\$556	\$3,000	\$3,000	\$3,000	\$3,000
ELECTRIC	10682162 - 622500	\$9,705	\$5,383	\$15,000	\$15,000	\$15,000	\$15,000
MEDICAL SERVICES	10682162 - 625500	\$0	\$10	\$0	\$0	\$0	\$0
BURIALS	10682162 - 629700	\$5,835	\$4,605	\$8,000	\$8,000	\$8,000	\$8,000
		\$17,758	\$10,554	\$26,000	\$26,000	\$26,000	\$26,000
HEATING FUEL	10682163 - 631500	\$4,488	\$9,811	\$15,000	\$15,000	\$15,000	\$15,000
FOOD	10682163 - 633500	\$34,129	\$48,436	\$40,000	\$45,000	\$45,000	\$45,000
CLOTHING	10682163 - 634500	\$1,137	\$691	\$800	\$2,500	\$2,500	\$2,500
MEDICAL & LAB SUPPLIES	10682163 - 635000	\$11,080	\$18,065	\$15,000	\$22,000	\$22,000	\$22,000
HOUSEHOLD SUPPLIES	10682163 - 635500	\$15,258	\$15,625	\$15,000	\$15,000	\$15,000	\$15,000
DIAPERS	10682163 - 635600	\$4,894	\$2,372	\$6,500	\$6,500	\$6,500	\$6,500
MISC SUPPLIES	10682163 - 639900	\$0	\$1,155	\$0	\$0	\$0	\$0
		\$70,985	\$96,156	\$92,300	\$106,000	\$106,000	\$106,000
RENT	10682164 - 641000	\$295,883	\$326,049	\$380,000	\$380,000	\$320,000	\$320,000
		\$295,883	\$326,049	\$380,000	\$380,000	\$320,000	\$320,000
TOTAL GA SOCIAL SERVICES		\$384,627	\$432,758	\$498,300	\$512,000	\$452,000	\$452,000

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
GENERAL ASSISTANCE DEPARTMENT - GA SOCIAL SERVICES			
WATER & SEWER	10682162 - 622400 1.00 Residential Service when not included in rent. at 3,000.00 =	\$3,000	\$3,000
ELECTRIC	10682162 - 622500 1.00 Residential Electricity. at 15,000.00 =	\$15,000	\$15,000
BURIALS	10682162 - 629700 1.00 Provided when responsible relatives are not available or personal resources are inadequate. at 8,000.00 =	\$8,000	\$8,000
HEATING FUEL	10682163 - 631500 1.00 Includes residential heating oil, coal, wood, propane, natural gas & pellets. at 15,000.00 =	\$15,000	\$15,000
FOOD	10682163 - 633500 1.00 Payments to Hannafords for food. This line item continues to increase. When the department of Health & Human Services is unable to provide food supplements, the municipality steps in. at 45,000.00 =	\$45,000	\$45,000
CLOTHING	10682163 - 634500 1.00 This line item provided clothing for clients on an emergency basis. We have seen an increase in clothing needs due to immigration relative to hats, coats during the colder weather months. at 2,500.00 =	\$2,500	\$2,500
MEDICAL & LAB SUPPLIES	10682163 - 635000 1.00 Includes both prescription and over the counter drugs not covered by other programs. at 22,000.00 =	\$22,000	\$22,000
HOUSEHOLD SUPPLIES	10682163 - 635500 1.00 Household and personal care needs. at 15,000.00 =	\$15,000	\$15,000
DIAPERS	10682163 - 635600 1.00 Diapers for young children and pull-ups. at 6,500.00 =	\$6,500	\$6,500
RENT	10682164 - 641000 1.00 Shelter cost for qualifying applicants. Monthly rent & emergency lodging in motels/shelters. This line item continues to increase due to the length of time for clients seeking asylum. The city has seen an increase in clients moving to South Portland seeking general assistance. at 320,000.00 =	\$320,000	\$320,000
TOTAL GA SOCIAL SERVICES		\$452,000	\$452,000

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
HEALTH							
MEDICAL SERVICES	10683062 - 625500	\$12,500	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
		\$12,500	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
CONTRIBUTIONS	10683064 - 643000	\$4,000	\$4,000	\$4,000	\$5,000	\$4,000	\$4,000
		\$4,000	\$4,000	\$4,000	\$5,000	\$4,000	\$4,000
TOTAL HEALTH		\$16,500	\$19,000	\$19,000	\$20,000	\$19,000	\$19,000

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
HEALTH			
MEDICAL SERVICES	10683062 - 625500 1.00 VNA Home health visits	15,000.00 = 15,000	\$15,000
CONTRIBUTIONS	10683064 - 643000 1.00 The Food Cupboard	4,000.00 = 4,000	\$4,000
TOTAL HEALTH			\$19,000

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
INSURANCE							
MAINE STATE RETIREMENT	10160061 - 618000	\$1,104,064	\$1,176,835	\$1,266,500	\$1,353,700	\$1,360,800	\$1,366,600
DEFERRED COMP	10160061 - 618100	\$46,901	\$50,427	\$61,400	\$59,950	\$59,950	\$63,365
401A	10160061 - 618101	\$227,795	\$233,435	\$264,700	\$261,700	\$270,500	\$274,500
LONG TERM DISABILITY	10160061 - 618200	\$21,380	\$22,055	\$23,800	\$24,200	\$25,200	\$24,500
SOCIAL SECURITY	10160061 - 618300	\$914,806	\$930,419	\$1,002,600	\$1,040,600	\$1,052,400	\$1,061,300
GROUP LIFE	10160061 - 618400	\$12,177	\$12,590	\$12,400	\$12,400	\$12,400	\$12,400
WORKERS COMP	10160061 - 618500	\$471,801	\$533,004	\$577,000	\$650,000	\$632,000	\$632,000
HEALTH INSURANCE	10160061 - 618600	\$3,320,328	\$3,483,805	\$3,762,300	\$3,917,000	\$3,945,100	\$3,984,800
WELLNESS	10160061 - 618601	\$11,585	\$13,833	\$14,000	\$14,000	\$14,000	\$14,000
ACCRUED VACATION/PAYROLL	10160061 - 618800	\$111,265	\$324,416	\$168,440	\$250,000	\$120,000	\$253,545
MEDICAL SERVICES	10160061 - 625500	\$24,470	\$33,600	\$27,000	\$30,000	\$30,000	\$30,000
		\$6,266,572	\$6,814,418	\$7,180,140	\$7,613,550	\$7,522,350	\$7,717,010
LIABILITY & FIRE	10160064 - 646100	\$295,139	\$304,531	\$310,035	\$321,450	\$336,450	\$336,450
		\$295,139	\$304,531	\$310,035	\$321,450	\$336,450	\$336,450
TRANSFER OUT	10160088 - 900001	\$42,500	\$42,500	\$35,000	\$35,000	\$20,000	\$20,000
		\$42,500	\$42,500	\$35,000	\$35,000	\$20,000	\$20,000
TOTAL INSURANCE		\$6,604,210	\$7,161,449	\$7,525,175	\$7,970,000	\$7,878,800	\$8,073,460

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
INSURANCE			
MAINE STATE RETIREMENT	10160061 - 618000	\$1,360,800	\$1,366,600
DEFERRED COMP	10160061 - 618100	\$59,950	\$63,365
401A	10160061 - 618101	\$270,500	\$274,500
LONG TERM DISABILITY	10160061 - 618200	\$25,200	\$24,500
SOCIAL SECURITY	10160061 - 618300	\$1,052,400	\$1,061,300
GROUP LIFE	10160061 - 618400	\$12,400	\$12,400
WORKERS COMP	10160061 - 618500	\$632,000	\$632,000
HEALTH INSURANCE	10160061 - 618600	\$3,945,100	\$3,984,800
WELLNESS	10160061 - 618601	\$14,000	\$14,000
ACCRUED VACATION/PAYROLL	10160061 - 618800	\$120,000	\$253,545
MEDICAL SERVICES	10160061 - 625500	\$30,000	\$30,000
LIABILITY & FIRE	10160064 - 646100		
	1.00 Insurance for Buglight Park	at 2,950.00 = 2,950	\$336,450
	1.00 MMA Property and Casualty Risk	at 333,500.00 = 333,500	\$336,450
TRANSFER OUT	10160088 - 900001		
	1.00 Self-Insurance Reserve	at 12,500.00 = 12,500	\$20,000
	1.00 Unemployment Reserve	at 7,500.00 = 7,500	\$20,000
TOTAL INSURANCE		\$7,878,800	\$8,073,460

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL</u> <u>2016/2017</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>APPROVED</u> <u>BUDGET</u> <u>2018/2019</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2019/2020</u>	<u>MANAGER'S</u> <u>BUDGET</u> <u>2019/2020</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2019/2020</u>
GENERAL OBLIGATION DEBT							
TEMPORARY & ADMIN	12090066 - 668800	\$50	\$-14,472	\$3,000	\$0	\$0	\$0
BOND INTEREST	12090066 - 668900	\$218,019	\$421,406	\$392,881	\$499,331	\$499,331	\$499,331
LEASE INTEREST	12090066 - 668950	\$15,597	\$12,679	\$70,879	\$76,454	\$76,454	\$76,454
BOND PRINCIPAL	12090066 - 669000	\$260,000	\$845,000	\$845,000	\$635,000	\$635,000	\$635,000
LEASE PRINCIPAL	12090066 - 669050	\$87,642	\$90,561	\$270,152	\$314,114	\$314,114	\$314,114
		\$581,309	\$1,355,174	\$1,581,912	\$1,524,899	\$1,524,899	\$1,524,899
TOTAL GENERAL OBLIGATION DEBT		\$581,309	\$1,355,174	\$1,581,912	\$1,524,899	\$1,524,899	\$1,524,899

**City of South Portland
2019/2020 Proposed Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>	
GENERAL OBLIGATION DEBT									
TEMPORARY & ADMIN	12090066 - 668800						\$0		
BOND INTEREST	12090066 - 668900	1.00	09/01/19 Bond Payment -2016 MSF Interest	at	186,928.00	=	186,928	\$499,331	
		1.00	3/1/20 Bond Payment -2016 MSF Interest	at	177,403.00	=	177,403	\$499,331	
		1.00	Cash Corner Fire Station (June 2020)	at	120,000.00	=	120,000		
		1.00	PUBLIC SAFETY BOND - FIRST INTEREST PAYMENT	at	15,000.00	=	15,000		
LEASE INTEREST	12090066 - 668950	1.00	Energy Improvements Lease	at	6,225.00	=	6,225	\$76,454	
		1.00	Quint Fire Truck -Interest	at	27,229.00	=	27,229	\$76,454	
		1.00	Street Light Retrofit Lease - Interest	at	43,000.00	=	43,000		
BOND PRINCIPAL	12090066 - 669000	1.00	09/01/19 Bond Payment - 2016 MSF Principal	at	635,000.00	=	635,000	\$635,000	
LEASE PRINCIPAL	12090066 - 669050	1.00	Energy Lease Payment	at	97,095.00	=	97,095	\$314,114	
		1.00	Quint Fire Truck Lease -Principal	at	107,425.00	=	107,425	\$314,114	
		1.00	Street Light Retrofit Lease - Principal	at	109,594.00	=	109,594		
TOTAL GENERAL OBLIGATION DEBT								\$1,524,899	\$1,524,899

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
CONTINGENCY ABATEMENT RESERVE							
CONTRACTED SERVICES	13093062 - 628800	\$29,400	\$39,199	\$100,000	\$100,000	\$100,000	\$100,000
		\$29,400	\$39,199	\$100,000	\$100,000	\$100,000	\$100,000
ABATEMENTS	13093064 - 648000	\$0	\$0	\$12,000	\$12,000	\$12,000	\$12,000
		\$0	\$0	\$12,000	\$12,000	\$12,000	\$12,000
TRANSFER OUT	13093088 - 900001	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
		\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
TOTAL CONTINGENCY ABATEMENT RESERVE		\$44,400	\$54,199	\$127,000	\$127,000	\$127,000	\$127,000

**City of South Portland
 2019/2020 Proposed Budget
 General Fund Expenditure
 Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
CONTINGENCY ABATEMENT RESERVE								
CONTRACTED SERVICES	13093062 - 628800	1.00 Contingency	at	100,000.00	=	100,000	\$100,000	\$100,000
ABATEMENTS	13093064 - 648000	1.00 Poverty Abatements	at	12,000.00	=	12,000	\$12,000	\$12,000
TRANSFER OUT	13093088 - 900001	1.00 Equipment Reserve	at	15,000.00	=	15,000	\$15,000	\$15,000
TOTAL CONTINGENCY ABATEMENT RESERVE							\$127,000	\$127,000

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
MUNICIPAL FACILITIES							
TRANSFER OUT	13094088 - 900001	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
TOTAL MUNICIPAL FACILITIES		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
MUNICIPAL FACILITIES			
TRANSFER OUT	13094088 - 900001 1.00 Municipal facilities reserve	at 20,000.00 = 20,000	\$20,000
TOTAL MUNICIPAL FACILITIES			\$20,000

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
COUNTY TAX							
COUNTY TAXES	15098067 - 671000	\$2,504,088	\$2,598,030	\$2,785,695	\$2,952,578	\$2,952,578	\$2,952,578
		\$2,504,088	\$2,598,030	\$2,785,695	\$2,952,578	\$2,952,578	\$2,952,578
TOTAL COUNTY TAX		\$2,504,088	\$2,598,030	\$2,785,695	\$2,952,578	\$2,952,578	\$2,952,578

**City of South Portland
2019/2020 Adopted Budget
General Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
COUNTY TAX			
COUNTY TAXES	15098067 - 671000	\$2,952,578	\$2,952,578
TOTAL COUNTY TAX		\$2,952,578	\$2,952,578



SEWER USER FUND ADOPTED BUDGET

FY 2020

**City of South Portland
2019/2020 Adopted Budget
Sewer User Fund Expenditure Summary**

	<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$250,000	\$0	\$0	\$0	\$0
ADMINISTRATION	\$162,104	\$188,488	\$171,435	\$174,938	\$174,148	\$174,148
TREATMENT PLANT	\$862,470	\$924,954	\$1,019,657	\$1,047,941	\$1,045,599	\$1,045,599
PUMP STATIONS	\$529,497	\$495,946	\$562,147	\$566,619	\$565,282	\$565,282
BILLING	\$192,411	\$178,766	\$200,142	\$212,209	\$212,209	\$212,209
RESERVE	\$1,512,000	\$1,512,000	\$1,512,000	\$1,512,000	\$1,512,000	\$1,512,000
SEWER MAINTENANCE	\$799,463	\$820,640	\$849,416	\$864,666	\$861,893	\$861,893
ENGINEERING	\$201,766	\$245,227	\$252,676	\$261,683	\$260,698	\$260,698
DEBT	\$96,531	\$96,308	\$96,087	\$95,863	\$95,863	\$95,863
COMPLIANCE	\$92,033	\$98,212	\$104,045	\$106,143	\$105,723	\$105,723
SLUDGE DISPOSAL	\$317,339	\$308,798	\$379,469	\$382,577	\$382,577	\$382,577
INSURANCE	\$790,749	\$821,329	\$894,466	\$934,434	\$933,231	\$933,231
TOTAL SEWER USER	\$5,556,365	\$5,940,668	\$6,041,540	\$6,159,073	\$6,149,223	\$6,149,223

**City of South Portland
2019/2020 Adopted Budget
Sewer User Fund Revenue Summary**

	ACTUAL 2016/2017	ACTUAL 2017/2018	APPROVED BUDGET 2018/2019	DEPARTMENT REQUEST 2019/2020	MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
INTEREST & PENALTIES	\$453	\$46	\$0	\$0	\$0	\$0
SEWER LIEN FEES	\$352	\$470	\$0	\$0	\$0	\$0
STATE GRANT REVENUE	\$0	\$321	\$0	\$0	\$0	\$0
INVESTMENT INCOME	\$0	\$0	\$0	\$0	\$0	\$0
INDUSTRY COMPLIANCE	\$58,552	\$74,266	\$65,875	\$67,584	\$67,334	\$67,334
INDUSTRIAL APPLICATION PERMITS	\$0	\$0	\$0	\$0	\$0	\$0
USER FEES	\$4,300,768	\$4,298,019	\$4,374,889	\$4,477,178	\$4,469,851	\$4,469,851
INDUSTRIAL FEES	\$1,486,933	\$1,434,166	\$1,440,776	\$1,454,311	\$1,452,038	\$1,452,038
CAPE ELIZABETH OPERATIONS	\$162,577	\$205,989	\$160,000	\$160,000	\$160,000	\$160,000
DEBT REIMBURSEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$2,038	\$2,038	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$28	\$0	\$0	\$0	\$0	\$0
SALE OF SURPLUS PROPERTY	\$997	\$1,220	\$0	\$0	\$0	\$0
BUDGETED USE OF SURPLUS	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFERS IN	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SEWER USER	\$6,008,622	\$6,016,535	\$6,041,540	\$6,159,073	\$6,149,223	\$6,149,223

**City of South Portland
2019/2020 Adopted Budget
Sewer User Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
ADMINISTRATION							
HOURLY	50605061 - 611000	\$49,053	\$48,196	\$50,688	\$51,830	\$51,602	\$51,602
SALARY	50605061 - 611500	\$108,430	\$110,178	\$112,381	\$115,192	\$114,630	\$114,630
		\$157,483	\$158,374	\$163,069	\$167,022	\$166,232	\$166,232
PRINTING & BINDING	50605062 - 620500	\$366	\$662	\$1,000	\$1,000	\$1,000	\$1,000
POSTAGE	50605062 - 621500	\$29	\$201	\$500	\$500	\$500	\$500
TELEPHONE	50605062 - 622000	\$662	\$1,006	\$1,422	\$1,422	\$1,422	\$1,422
EQUIPMENT MAINTENANCE	50605062 - 627000	\$0	\$297	\$500	\$500	\$500	\$500
CONTRACTED SERVICES	50605062 - 628800	\$576	\$593	\$0	\$0	\$0	\$0
TRAINING	50605062 - 629000	\$255	\$100	\$1,600	\$1,000	\$1,000	\$1,000
		\$1,889	\$2,860	\$5,022	\$4,422	\$4,422	\$4,422
OFFICE SUPPLIES	50605063 - 630500	\$867	\$679	\$550	\$550	\$550	\$550
PRINTING SUPPLIES	50605063 - 631000	\$0	\$31	\$300	\$300	\$300	\$300
BOOKS	50605063 - 638200	\$0	\$0	\$350	\$250	\$250	\$250
MISC SUPPLIES	50605063 - 639900	\$522	\$309	\$500	\$500	\$500	\$500
		\$1,388	\$1,019	\$1,700	\$1,600	\$1,600	\$1,600
DUES & MEMBERSHIPS	50605064 - 642000	\$1,200	\$965	\$1,500	\$1,750	\$1,750	\$1,750
		\$1,200	\$965	\$1,500	\$1,750	\$1,750	\$1,750
COMPUTER SOFTWARE	50605065 - 650300	\$0	\$25,000	\$0	\$0	\$0	\$0
OFFICE EQUIPMENT	50605065 - 650500	\$0	\$126	\$0	\$0	\$0	\$0
		\$0	\$25,126	\$0	\$0	\$0	\$0
TRANSFER OUT	50605088 - 900001	\$144	\$144	\$144	\$144	\$144	\$144
		\$144	\$144	\$144	\$144	\$144	\$144
TOTAL ADMINISTRATION		\$162,104	\$188,488	\$171,435	\$174,938	\$174,148	\$174,148

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
ADMINISTRATION			
HOURLY	50605061 - 611000		
	1 EMP RELATIONS MANAGER	\$51,602	\$51,602
	1 WRP ADMINISTRATIVE ASSISTANT		
SALARY	50605061 - 611500	\$114,630	\$114,630
	1 WATER RESOURCE DIRECTOR		
PRINTING & BINDING	50605062 - 620500	\$1,000	\$1,000
POSTAGE	50605062 - 621500	\$500	\$500
TELEPHONE	50605062 - 622000	\$1,422	\$1,422
	12.00 Mobile Phone at 55.00 = 660		
	12.00 Conversant/Avaya & fax at 63.50 = 762		
EQUIPMENT MAINTENANCE	50605062 - 627000	\$500	\$500
TRAINING	50605062 - 629000	\$1,000	\$1,000
OFFICE SUPPLIES	50605063 - 630500	\$550	\$550

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
PRINTING SUPPLIES	50605063 - 631000	\$300	\$300
BOOKS	50605063 - 638200	\$250	\$250
MISC SUPPLIES	50605063 - 639900	\$500	\$500
DUES & MEMBERSHIPS	50605064 - 642000	\$1,750	\$1,750
TRANSFER OUT	50605088 - 900001 2.00 Avaya Replacement 2 Phones @ \$6.00 x 12 months	at 72.00 = 144 \$144	\$144
TOTAL ADMINISTRATION		\$174,148	\$174,148

**City of South Portland
2019/2020 Adopted Budget
Sewer User Fund Expenditure
Line Item Summary**

		ACTUAL 2016/2017	ACTUAL 2017/2018	APPROVED BUDGET 2018/2019	DEPARTMENT REQUEST 2019/2020	MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
TREATMENT PLANT							
HOURLY	50608061 - 611000	\$292,164	\$298,547	\$309,682	\$313,200	\$311,671	\$311,671
SALARY	50608061 - 611500	\$126,178	\$129,152	\$130,630	\$134,018	\$133,365	\$133,365
OVERTIME	50608061 - 612500	\$9,954	\$10,584	\$22,006	\$22,017	\$21,909	\$21,909
OTHER FEES	50608061 - 615000	\$8,552	\$8,501	\$10,105	\$10,060	\$10,008	\$10,008
		\$436,848	\$446,784	\$472,423	\$479,295	\$476,953	\$476,953
TELEPHONE	50608062 - 622000	\$4,108	\$4,951	\$5,073	\$5,073	\$5,073	\$5,073
WATER & SEWER	50608062 - 622400	\$3,513	\$3,303	\$3,500	\$3,500	\$3,500	\$3,500
ELECTRIC	50608062 - 622500	\$186,451	\$207,563	\$219,862	\$219,862	\$219,862	\$219,862
TRAVEL	50608062 - 623000	\$2,407	\$569	\$2,500	\$2,500	\$2,500	\$2,500
FREIGHT	50608062 - 624000	\$2,245	\$363	\$1,000	\$1,000	\$1,000	\$1,000
MOTOR VEHICLE MAINT	50608062 - 626500	\$429	\$1,057	\$2,000	\$2,000	\$2,000	\$2,000
EQUIPMENT MAINTENANCE	50608062 - 627000	\$36,162	\$32,345	\$40,000	\$40,000	\$40,000	\$40,000
RADIO MAINTENANCE	50608062 - 627100	\$0	\$0	\$400	\$400	\$400	\$400
BUILDING MAINTENANCE	50608062 - 627500	\$8,368	\$7,116	\$6,500	\$6,500	\$6,500	\$6,500
SOLID WASTE DISPOSAL	50608062 - 628100	\$12,708	\$13,483	\$18,150	\$18,150	\$18,150	\$18,150
CONTRACTED SERVICES	50608062 - 628800	\$22,033	\$49,023	\$47,739	\$48,089	\$48,089	\$48,089
TRAINING	50608062 - 629000	\$822	\$1,460	\$2,960	\$2,960	\$2,960	\$2,960
		\$279,246	\$321,233	\$349,684	\$350,034	\$350,034	\$350,034
OFFICE SUPPLIES	50608063 - 630500	\$715	\$296	\$1,500	\$1,500	\$1,500	\$1,500
PRINTING SUPPLIES	50608063 - 631000	\$348	\$467	\$500	\$500	\$500	\$500
HEATING FUEL	50608063 - 631500	\$19,867	\$24,311	\$30,000	\$30,000	\$30,000	\$30,000
GAS & OIL	50608063 - 632000	\$3,751	\$4,146	\$6,020	\$6,431	\$6,431	\$6,431
TIRES	50608063 - 632500	\$0	\$156	\$300	\$300	\$300	\$300
VEHICLE WASH	50608063 - 632501	\$0	\$0	\$300	\$300	\$300	\$300
CLOTHING	50608063 - 634500	\$4,729	\$4,111	\$7,686	\$7,686	\$7,686	\$7,686
MEDICAL & LAB SUPPLIES	50608063 - 635000	\$10,268	\$9,712	\$7,500	\$10,000	\$10,000	\$10,000
SMALL TOOLS	50608063 - 636000	\$789	\$1,595	\$1,500	\$1,500	\$1,500	\$1,500
CLEANING SUPPLIES	50608063 - 636500	\$2,894	\$1,350	\$2,500	\$2,500	\$2,500	\$2,500
AGRICULTURE SUPPLIES	50608063 - 637000	\$0	\$38	\$0	\$0	\$0	\$0

**City of South Portland
2019/2020 Adopted Budget
Sewer User Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
EQUIPMENT SUPPLIES	50608063 - 637500	\$40,555	\$40,574	\$40,000	\$45,000	\$45,000	\$45,000
BOOKS	50608063 - 638200	\$0	\$0	\$250	\$250	\$250	\$250
VEHICLE SUPPLIES	50608063 - 638600	\$261	\$117	\$1,000	\$1,000	\$1,000	\$1,000
BUILDING MAINT SUPPLIES	50608063 - 638800	\$4,079	\$5,131	\$2,000	\$5,000	\$5,000	\$5,000
CHEMICALS	50608063 - 639000	\$42,527	\$51,462	\$80,534	\$90,285	\$90,285	\$90,285
MISC SUPPLIES	50608063 - 639900	\$14,996	\$12,759	\$15,000	\$15,000	\$15,000	\$15,000
		\$145,781	\$156,224	\$196,590	\$217,252	\$217,252	\$217,252
DUES & MEMBERSHIPS	50608064 - 642000	\$235	\$353	\$600	\$1,000	\$1,000	\$1,000
		\$235	\$353	\$600	\$1,000	\$1,000	\$1,000
TRANSFER OUT	50608088 - 900001	\$360	\$360	\$360	\$360	\$360	\$360
		\$360	\$360	\$360	\$360	\$360	\$360
TOTAL TREATMENT PLANT		\$862,470	\$924,954	\$1,019,657	\$1,047,941	\$1,045,599	\$1,045,599

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
TREATMENT PLANT			
HOURLY	50608061 - 611000		
	1 MECHANICAL ELECTRICIAN		
	4 TP OPERATOR I		
	1 VEHICLE MAINT MECHANIC		
	1 MAINTENANCE MECHANIC		
	1 BUILDING MAINTENANCE CUSTODIAN		
		\$311,671	\$311,671
SALARY	50608061 - 611500		
	1 TREATMENT SYSTEMS MANAGER		
	1 CHIEF OPERATOR		
	1 MAINTENANCE SUPERVISOR		
		\$133,365	\$133,365
OVERTIME	50608061 - 612500		
	1 MECHANICAL ELECTRICIAN		
	1 CHIEF OPERATOR		
	3 TP OPERATOR I		
	1 VEHICLE MAINT MECHANIC		
	1 MAINTENANCE MECHANIC		
		\$21,909	\$21,909
OTHER FEES	50608061 - 615000		
	1 MECHANICAL ELECTRICIAN		
	1 CHIEF OPERATOR		
	3 TP OPERATOR I		
	1 MAINTENANCE MECHANIC		
		\$10,008	\$10,008
TELEPHONE	50608062 - 622000		
	1.00 Pagers (2) for operators on-call	at 192.00 = 192	\$5,073
	1.00 Subscription agreement for operator's laptop to allow remote access to SCADA system	at 374.00 = 374	
	2.00 Copper lines for SCADA system and building fire alarm system.	at 266.00 = 532	
	1.00 Conversant/Avaya	at 1,923.00 = 1,923	
	12.00 Cell phones for on-call operators and maintenance personnel	at 171.00 = 2,052	
WATER & SEWER	50608062 - 622400	\$3,500	\$3,500

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
ELECTRIC	50608062 - 622500	\$219,862	\$219,862
TRAVEL	50608062 - 623000	\$2,500	\$2,500
FREIGHT	50608062 - 624000	\$1,000	\$1,000
MOTOR VEHICLE MAINT	50608062 - 626500	\$2,000	\$2,000
EQUIPMENT MAINTENANCE	50608062 - 627000	\$40,000	\$40,000
RADIO MAINTENANCE	50608062 - 627100	\$400	\$400
BUILDING MAINTENANCE	50608062 - 627500	\$6,500	\$6,500
SOLID WASTE DISPOSAL	50608062 - 628100		
	65.00		
		110.00 = 7,150	\$18,150
	100.00		
		110.00 = 11,000	\$18,150

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
CONTRACTED SERVICES	50608062 - 628800	1.00	Low level mercury analysis	at	200.00	=	200	\$48,089	\$48,089
		1.00	Reporting fees haz. chemicals (TIER 2)	at	200.00	=	200		
		1.00	Rental of tools and equipment not owned by the City.	at	450.00	=	450		
		1.00	Fire alarm monitoring service	at	725.00	=	725		
		16.00	PWD back flow preventer tests (16)	at	60.00	=	960		
		4.00	Quarterly misc. metals analysis (4)	at	250.00	=	1,000		
		1.00	Priority pollutant scan (1)	at	1,094.00	=	1,094		
		2.00	Operations Building and Main PS roof maintenance and repair agreement with Delta Roofing	at	800.00	=	1,600		
		1.00	Rug cleaning service 2 times a year + Floor maintenance	at	1,750.00	=	1,750		
		1.00	Effluent metal & ammonia test (EPA req.)	at	2,000.00	=	2,000		
		25.00	Effluent Nitrogen Testing per MePDES Permit	at	100.00	=	2,500		
		1.00	SCADA service contract	at	5,000.00	=	5,000		
		1.00	Misc. metals & compound analysis (1) Required by discharge license	at	5,000.00	=	5,000		
		1.00	Mowing and Grounds Maintenance Contract	at	5,350.00	=	5,350		
		4.00	Toxicity tests (1/4ly)	at	1,340.00	=	5,360		
		1.00	Annual Department of Environmental Protection Water Quality Improvement Fund.	at	5,900.00	=	5,900		
		1.00	DEP Waste Discharge License fee	at	9,000.00	=	9,000		
TRAINING	50608062 - 629000	1.00	JETCC / Wastewater training and conferences Sacramento correspondence courses	at	2,960.00	=	2,960	\$2,960	\$2,960

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>							<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
OFFICE SUPPLIES	50608063 - 630500	1.00	Office Supplies: Record keeping materials, computer supplies, misc.	at	1,500.00	=	1,500	\$1,500	\$1,500
PRINTING SUPPLIES	50608063 - 631000							\$500	\$500
HEATING FUEL	50608063 - 631500							\$30,000	\$30,000
GAS & OIL	50608063 - 632000	100.00	Grease	at	2.00	=	200	\$6,431	\$6,431
		280.00	Diesel-grit truck	at	2.20	=	616		
		500.00	Emergency generators	at	2.20	=	1,100		
		200.00	Lubricants	at	6.00	=	1,200		
		1,700.00	Plant pickup truck	at	1.95	=	3,315		
TIRES	50608063 - 632500							\$300	\$300
VEHICLE WASH	50608063 - 632501							\$300	\$300
CLOTHING	50608063 - 634500	12.00	Pair of gloves	at	8.00	=	96	\$7,686	\$7,686
		7.00	Pair of rubber boots	at	50.00	=	350		
		8.00	Boxes disposable gloves	at	60.00	=	480		
		7.00	Sets of rain gear	at	75.00	=	525		
		7.00	Pairs of coveralls	at	125.00	=	875		
		8.00	Safety shoes	at	150.00	=	1,200		
		52.00	Weekly uniform rental fees for 8 employees	at	80.00	=	4,160		

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
MEDICAL & LAB SUPPLIES	50608063 - 635000	1.00	TSS, BOD, DO, pH, coliform, Nitrogen, turbidity, chemicals, process control testing and equipment supplies	at	10,000.00	=	10,000	\$10,000	\$10,000
SMALL TOOLS	50608063 - 636000	1.00	drill bits, screwdrivers, ratchets, shims, tape, fasteners, pneumatic, electrical small tools	at	1,500.00	=	1,500	\$1,500	\$1,500
CLEANING SUPPLIES	50608063 - 636500							\$2,500	\$2,500
EQUIPMENT SUPPLIES	50608063 - 637500							\$45,000	\$45,000
BOOKS	50608063 - 638200							\$250	\$250
VEHICLE SUPPLIES	50608063 - 638600							\$1,000	\$1,000
BUILDING MAINT SUPPLIES	50608063 - 638800							\$5,000	\$5,000

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
CHEMICALS	50608063 - 639000	1.00	Misc chemicals for odor control, coagulants, stainless steel acid wash, chlorine analyzers	at	2,000.00	=	2,000	\$90,285	\$90,285
		10,000.00	Sodium Bisulfite Dechlorination, 10,000 gallons @ \$1.5480/gallon	at	1.55	=	15,500		
		13.00	Emulsion Polymer for Belt Filter Presses @\$1.15/lb for 13 2300 pound totes	at	2,645.00	=	34,385		
		40,000.00	Sodium Hypochlorite for Secondary and Overflow Disinfection @ \$0.9610/gallon at 6000 gal loads	at	0.96	=	38,400		
MISC SUPPLIES	50608063 - 639900	1.00	Safety Supplies	at	3,000.00	=	3,000	\$15,000	\$15,000
		1.00	Misc Supplies	at	12,000.00	=	12,000		
DUES & MEMBERSHIPS	50608064 - 642000	1.00	MeWEA Memberships, Biannual Operator Certificate Renewals	at	1,000.00	=	1,000	\$1,000	\$1,000
TRANSFER OUT	50608088 - 900001	5.00	Avaya Replacement 5 Phones @ 6.00 x 12 months	at	72.00	=	360	\$360	\$360
TOTAL TREATMENT PLANT								\$1,045,599	\$1,045,599

**City of South Portland
2019/2020 Adopted Budget
Sewer User Fund Expenditure
Line Item Summary**

		ACTUAL 2016/2017	ACTUAL 2017/2018	APPROVED BUDGET 2018/2019	DEPARTMENT REQUEST 2019/2020	MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
PUMP STATIONS							
HOURLY	50608161 - 611000	\$189,029	\$182,123	\$205,611	\$206,001	\$204,997	\$204,997
SALARY	50608161 - 611500	\$49,455	\$51,272	\$47,638	\$48,952	\$48,713	\$48,713
OVERTIME	50608161 - 612500	\$11,026	\$8,939	\$13,134	\$13,346	\$13,280	\$13,280
OTHER FEES	50608161 - 615000	\$6,772	\$5,877	\$5,395	\$5,521	\$5,493	\$5,493
		\$256,281	\$248,211	\$271,778	\$273,820	\$272,483	\$272,483
TELEPHONE	50608162 - 622000	\$743	\$1,120	\$1,080	\$1,080	\$1,080	\$1,080
WATER & SEWER	50608162 - 622400	\$4,602	\$4,678	\$4,621	\$4,621	\$4,621	\$4,621
ELECTRIC	50608162 - 622500	\$178,751	\$158,407	\$177,448	\$177,448	\$177,448	\$177,448
FREIGHT	50608162 - 624000	\$23	\$118	\$350	\$500	\$500	\$500
MOTOR VEHICLE MAINT	50608162 - 626500	\$3,516	\$586	\$2,000	\$2,000	\$2,000	\$2,000
EQUIPMENT MAINTENANCE	50608162 - 627000	\$22,311	\$18,346	\$25,000	\$25,000	\$25,000	\$25,000
RADIO MAINTENANCE	50608162 - 627100	\$0	\$722	\$500	\$500	\$500	\$500
BUILDING MAINTENANCE	50608162 - 627500	\$673	\$3,123	\$2,000	\$2,000	\$2,000	\$2,000
SOLID WASTE DISPOSAL	50608162 - 628100	\$5,270	\$6,386	\$7,000	\$7,000	\$7,000	\$7,000
CONTRACTED SERVICES	50608162 - 628800	\$6,665	\$6,602	\$9,000	\$11,280	\$11,280	\$11,280
TRAINING	50608162 - 629000	\$1,252	\$1,058	\$2,000	\$2,000	\$2,000	\$2,000
		\$223,805	\$201,147	\$230,999	\$233,429	\$233,429	\$233,429
OFFICE SUPPLIES	50608163 - 630500	\$180	\$59	\$500	\$500	\$500	\$500
PRINTING SUPPLIES	50608163 - 631000	\$348	\$466	\$400	\$400	\$400	\$400
GAS & OIL	50608163 - 632000	\$11,724	\$11,352	\$10,215	\$10,215	\$10,215	\$10,215
TIRES	50608163 - 632500	\$88	\$0	\$1,760	\$1,760	\$1,760	\$1,760
VEHICLE WASH	50608163 - 632501	\$0	\$0	\$320	\$320	\$320	\$320
CLOTHING	50608163 - 634500	\$4,185	\$3,945	\$4,475	\$4,475	\$4,475	\$4,475
SMALL TOOLS	50608163 - 636000	\$801	\$1,244	\$1,500	\$1,500	\$1,500	\$1,500
CLEANING SUPPLIES	50608163 - 636500	\$569	\$1,119	\$500	\$500	\$500	\$500
EQUIPMENT SUPPLIES	50608163 - 637500	\$23,270	\$17,583	\$25,000	\$25,000	\$25,000	\$25,000
VEHICLE SUPPLIES	50608163 - 638600	\$266	\$19	\$2,500	\$2,500	\$2,500	\$2,500
BUILDING MAINT SUPPLIES	50608163 - 638800	\$825	\$2,880	\$1,000	\$1,000	\$1,000	\$1,000
CHEMICALS	50608163 - 639000	\$376	\$589	\$1,500	\$1,500	\$1,500	\$1,500

**City of South Portland
2019/2020 Adopted Budget
Sewer User Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
MISC SUPPLIES	50608163 - 639900	\$6,699	\$7,256	\$9,500	\$9,500	\$9,500	\$9,500
		\$49,330	\$46,513	\$59,170	\$59,170	\$59,170	\$59,170
DUES & MEMBERSHIPS	50608164 - 642000	\$81	\$75	\$200	\$200	\$200	\$200
		\$81	\$75	\$200	\$200	\$200	\$200
TOTAL PUMP STATIONS		\$529,497	\$495,946	\$562,147	\$566,619	\$565,282	\$565,282

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
PUMP STATIONS				
HOURLY	50608161 - 611000	3 TP OPERATOR I 1 VEHICLE MAINT MECHANIC 1 MAINTENANCE MECHANIC	\$204,997	\$204,997
SALARY	50608161 - 611500	1 TREATMENT SYSTEMS MANAGER 1 MAINTENANCE SUPERVISOR	\$48,713	\$48,713
OVERTIME	50608161 - 612500	2 TP OPERATOR I 1 VEHICLE MAINT MECHANIC 2 MAINTENANCE MECHANIC	\$13,280	\$13,280
OTHER FEES	50608161 - 615000	2 TP OPERATOR I 2 MAINTENANCE MECHANIC	\$5,493	\$5,493
TELEPHONE	50608162 - 622000	12.00 3 Cell phones at 90.00 = 1,080	\$1,080	\$1,080
WATER & SEWER	50608162 - 622400		\$4,621	\$4,621
ELECTRIC	50608162 - 622500		\$177,448	\$177,448
FREIGHT	50608162 - 624000		\$500	\$500

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
MOTOR VEHICLE MAINT	50608162 - 626500	\$2,000	\$2,000
EQUIPMENT MAINTENANCE	50608162 - 627000	\$25,000	\$25,000
RADIO MAINTENANCE	50608162 - 627100	\$500	\$500
BUILDING MAINTENANCE	50608162 - 627500	\$2,000	\$2,000
SOLID WASTE DISPOSAL	50608162 - 628100	\$7,000	\$7,000
CONTRACTED SERVICES	50608162 - 628800	\$11,280	\$11,280
	1.00 Includes lawn care services per contract plus additional outside services including equipment rigging and transportation for repairs at 11,280.00 = 11,280		
TRAINING	50608162 - 629000	\$2,000	\$2,000
OFFICE SUPPLIES	50608163 - 630500	\$500	\$500
PRINTING SUPPLIES	50608163 - 631000	\$400	\$400

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
GAS & OIL	50608163 - 632000	30.00	Grease tubes	at	3.00	=	90	\$10,215	\$10,215
		1.00	Natural gas for emergency gene	at	800.00	=	800		
		6.00	Genset Oil Changes	at	200.00	=	1,200		
		500.00	Propane for emergency gensets	at	3.05	=	1,525		
		1,500.00	Diesel Fuel for emergency generators	at	2.00	=	3,000		
		2,000.00	Gasoline	at	1.80	=	3,600		
TIRES	50608163 - 632500	4.00	Flat repairs	at	40.00	=	160	\$1,760	\$1,760
		16.00	Radials	at	100.00	=	1,600		
VEHICLE WASH	50608163 - 632501							\$320	\$320
CLOTHING	50608163 - 634500	5.00	5 pair of rubber boots	at	50.00	=	250	\$4,475	\$4,475
		5.00	5 sets of rain gear	at	75.00	=	375		
		5.00	5 pair of coveralls	at	100.00	=	500		
		5.00	5 pair of safety shoes	at	150.00	=	750		
		52.00	Weekly uniform rental fee for 5 employees	at	50.00	=	2,600		
SMALL TOOLS	50608163 - 636000							\$1,500	\$1,500
CLEANING SUPPLIES	50608163 - 636500							\$500	\$500
EQUIPMENT SUPPLIES	50608163 - 637500							\$25,000	\$25,000

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>			<u>Explanation</u>					<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
VEHICLE SUPPLIES	50608163 - 638600							\$2,500	\$2,500
BUILDING MAINT SUPPLIES	50608163 - 638800							\$1,000	\$1,000
CHEMICALS	50608163 - 639000	1.00	Grease emulsifiers, odor control products used within the wastewater pumping stations.	at	1,500.00	=	1,500	\$1,500	\$1,500
MISC SUPPLIES	50608163 - 639900	1.00	Safety Supplies	at	2,000.00	=	2,000	\$9,500	\$9,500
DUES & MEMBERSHIPS	50608164 - 642000							\$200	\$200
TOTAL PUMP STATIONS								\$565,282	\$565,282

**City of South Portland
2019/2020 Adopted Budget
Sewer User Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
BILLING							
CONTRACTED SERVICES	50608262 - 628800	\$192,384	\$178,352	\$200,142	\$212,209	\$212,209	\$212,209
RECORDING FEES	50608262 - 629400	\$27	\$414	\$0	\$0	\$0	\$0
		\$192,411	\$178,766	\$200,142	\$212,209	\$212,209	\$212,209
TOTAL BILLING		\$192,411	\$178,766	\$200,142	\$212,209	\$212,209	\$212,209

**City of South Portland
2019/2020 Adopted Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
BILLING			
CONTRACTED SERVICES	50608262 - 628800	\$212,209	\$212,209
TOTAL BILLING		\$212,209	\$212,209

**City of South Portland
2019/2020 Adopted Budget
Sewer User Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RESERVE							
BUILDINGS	50608365 - 658000	\$0	\$0	\$1,512,000	\$1,512,000	\$1,512,000	\$1,512,000
		\$0	\$0	\$1,512,000	\$1,512,000	\$1,512,000	\$1,512,000
TRANSFER OUT	50608388 - 900001	\$1,512,000	\$1,512,000	\$0	\$0	\$0	\$0
		\$1,512,000	\$1,512,000	\$0	\$0	\$0	\$0
TOTAL RESERVE		\$1,512,000	\$1,512,000	\$1,512,000	\$1,512,000	\$1,512,000	\$1,512,000

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RESERVE							
BUILDINGS	50608365 - 658000	1.00	Equipment Reserve	at	82,217.00 = 82,217	\$1,512,000	\$1,512,000
		1.00	Collection System Reserve	at	252,732.00 = 252,732		
		1.00	Pump Stations Reserve	at	393,343.00 = 393,343		
		1.00	Treatment Plant Reserve	at	783,708.00 = 783,708		
TOTAL RESERVE						\$1,512,000	\$1,512,000

**City of South Portland
2019/2020 Adopted Budget
Sewer User Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
SEWER MAINTENANCE							
HOURLY	50608461 - 611000	\$340,473	\$349,809	\$358,300	\$365,319	\$363,538	\$363,538
SALARY	50608461 - 611500	\$152,151	\$154,627	\$157,720	\$164,152	\$163,352	\$163,352
TEMPORARY HELP	50608461 - 612000	\$8,225	\$4,139	\$10,500	\$10,500	\$10,500	\$10,500
OVERTIME	50608461 - 612500	\$21,152	\$12,088	\$32,949	\$27,294	\$27,159	\$27,159
OTHER FEES	50608461 - 615000	\$10,081	\$10,076	\$11,996	\$12,223	\$12,166	\$12,166
		\$532,081	\$530,739	\$571,465	\$579,488	\$576,715	\$576,715
PRINTING & BINDING	50608462 - 620500	\$614	\$572	\$1,700	\$700	\$700	\$700
TELEPHONE	50608462 - 622000	\$4,678	\$6,400	\$5,724	\$5,724	\$5,724	\$5,724
WATER & SEWER	50608462 - 622400	\$746	\$633	\$650	\$650	\$650	\$650
ELECTRIC	50608462 - 622500	\$2,966	\$3,092	\$3,181	\$3,293	\$3,293	\$3,293
TRAVEL	50608462 - 623000	\$1,763	\$2,555	\$1,500	\$1,500	\$1,500	\$1,500
SUBSCRIPTIONS	50608462 - 624500	\$3,600	\$0	\$1,800	\$1,800	\$1,800	\$1,800
EQUIPMENT RENTAL	50608462 - 626000	\$20,944	\$21,523	\$23,950	\$23,950	\$23,950	\$23,950
MOTOR VEHICLE MAINT	50608462 - 626500	\$6,421	\$6,260	\$6,000	\$6,000	\$6,000	\$6,000
EQUIPMENT MAINTENANCE	50608462 - 627000	\$10,467	\$9,462	\$9,000	\$9,000	\$9,000	\$9,000
RADIO MAINTENANCE	50608462 - 627100	\$0	\$175	\$846	\$846	\$846	\$846
SOLID WASTE DISPOSAL	50608462 - 628100	\$36,073	\$63,339	\$49,810	\$55,810	\$55,810	\$55,810
CONTRACTED SERVICES	50608462 - 628800	\$39,176	\$36,372	\$32,886	\$32,886	\$32,886	\$32,886
CONTRACT SERVICES-ENGINEER	50608462 - 628802	\$1,065	\$0	\$0	\$0	\$0	\$0
TRAINING	50608462 - 629000	\$2,487	\$1,967	\$3,000	\$3,000	\$3,000	\$3,000
		\$130,999	\$152,348	\$140,047	\$145,159	\$145,159	\$145,159
OFFICE SUPPLIES	50608463 - 630500	\$279	\$838	\$700	\$700	\$700	\$700
PRINTING SUPPLIES	50608463 - 631000	\$450	\$0	\$150	\$150	\$150	\$150
HEATING FUEL	50608463 - 631500	\$6,324	\$7,799	\$8,220	\$8,220	\$8,220	\$8,220
GAS & OIL	50608463 - 632000	\$19,365	\$21,430	\$23,380	\$25,495	\$25,495	\$25,495
TIRES	50608463 - 632500	\$3,984	\$3,479	\$3,650	\$3,650	\$3,650	\$3,650
VEHICLE WASH	50608463 - 632501	\$0	\$0	\$1,040	\$1,040	\$1,040	\$1,040
CLOTHING	50608463 - 634500	\$7,767	\$6,161	\$7,896	\$7,896	\$7,896	\$7,896
SMALL TOOLS	50608463 - 636000	\$2,720	\$1,993	\$2,500	\$2,500	\$2,500	\$2,500

**City of South Portland
2019/2020 Adopted Budget
Sewer User Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
CLEANING SUPPLIES	50608463 - 636500	\$760	\$903	\$900	\$900	\$900	\$900
EQUIPMENT SUPPLIES	50608463 - 637500	\$7,231	\$7,082	\$7,500	\$7,500	\$7,500	\$7,500
BOOKS	50608463 - 638200	\$0	\$0	\$400	\$400	\$400	\$400
CONSTRUCTION SUPPLIES	50608463 - 638500	\$53,890	\$58,294	\$52,000	\$52,000	\$52,000	\$52,000
VEHICLE SUPPLIES	50608463 - 638600	\$19,845	\$16,406	\$15,000	\$15,000	\$15,000	\$15,000
BUILDING MAINT SUPPLIES	50608463 - 638800	\$360	\$375	\$400	\$400	\$400	\$400
CHEMICALS	50608463 - 639000	\$4,239	\$4,995	\$5,200	\$5,200	\$5,200	\$5,200
MISC SUPPLIES	50608463 - 639900	\$8,499	\$7,208	\$8,400	\$8,400	\$8,400	\$8,400
		\$135,714	\$136,961	\$137,336	\$139,451	\$139,451	\$139,451
DUES & MEMBERSHIPS	50608464 - 642000	\$381	\$304	\$280	\$280	\$280	\$280
		\$381	\$304	\$280	\$280	\$280	\$280
TRANSFER OUT	50608488 - 900001	\$288	\$288	\$288	\$288	\$288	\$288
		\$288	\$288	\$288	\$288	\$288	\$288
TOTAL SEWER MAINTENANCE		\$799,463	\$820,640	\$849,416	\$864,666	\$861,893	\$861,893

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
SEWER MAINTENANCE			
HOURLY	50608461 - 611000		
	1 VEHICLE MAINT MECHANIC		
	2 SWR MNT WORKER II		
	5 SWR MNT WORKER I	\$363,538	\$363,538
SALARY	50608461 - 611500		
	1 COLLECTION SYSTEMS MANAGER		
	1 STORMWATER COORDINATOR		
	1 COLLECTION SYSTEMS SUPERVISOR	\$163,352	\$163,352
TEMPORARY HELP	50608461 - 612000		
	1.00 Stormwater coordinator		
	at intern position.	10,500.00 =	10,500
	1	\$10,500	\$10,500
OVERTIME	50608461 - 612500		
	1 VEHICLE MAINT MECHANIC		
	1 SWR MNT WORKER II		
	6 SWR MNT WORKER I	\$27,159	\$27,159
OTHER FEES	50608461 - 615000		
	4		
	3 SWR MNT WORKER I	\$12,166	\$12,166
PRINTING & BINDING	50608462 - 620500		
	1.00 Printing of Stormwater		
	brochures and informational	700.00 =	700
	mailings.	\$700	\$700
	Reduce by \$1,000.00 decreased need for outside printing.		
TELEPHONE	50608462 - 622000		
	1.00 Annual Pager Rental	360.00 =	360
	12.00 CONVER/AVAYA/FAX	90.00 =	1,080
	12.00 MONTHLY I-PAD	150.00 =	1,800
	WIRELESS CHARGE 3		
	DEVICES		
	ADDED 3RD WIRELESS DEVICE		
	12.00 6 cell phones	207.00 =	2,484
WATER & SEWER	50608462 - 622400		
	1.00 Annual water service	187.00 =	187
	1.00 Hydrant rental fee	463.00 =	463

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>							MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
ELECTRIC	50608462 - 622500							\$3,293	\$3,293
TRAVEL	50608462 - 623000	1.00	Annual travel expense to attend wastewater/stormwater training events	at	1,500.00	=	1,500	\$1,500	\$1,500
SUBSCRIPTIONS	50608462 - 624500	1.00	Cues Granite XP Annual Software License for Sewer Asset Inventory.	at	1,800.00	=	1,800	\$1,800	\$1,800
EQUIPMENT RENTAL	50608462 - 626000	1.00	Costs for rental of tools & equipment for various maintenance and repair projects	at	4,000.00	=	4,000	\$23,950	\$23,950
		266.00	Street sweeping	at	75.00	=	19,950		
MOTOR VEHICLE MAINT	50608462 - 626500	1.00	Outside vehicle service and repairs	at	6,000.00	=	6,000	\$6,000	\$6,000
EQUIPMENT MAINTENANCE	50608462 - 627000	1.00	Outside services for equipment maintenance and repairs	at	9,000.00	=	9,000	\$9,000	\$9,000
RADIO MAINTENANCE	50608462 - 627100	1.00	Repairs	at	226.00	=	226	\$846	\$846
		1.00	Service Contracts	at	620.00	=	620		

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
SOLID WASTE DISPOSAL	50608462 - 628100	14.00	14 Tons disposal-construction debris	at	110.00	=	1,540	\$55,810	\$55,810
		1.00	Casco Bay Boat pump out program	at	5,000.00	=	5,000		
		57.00	57 Tons disposal-sewer cleaner Debris	at	110.00	=	6,270		
		400.00	400 Tons disposal-Catch Basin Debris	at	45.00	=	18,000		
		1.00	Household Hazardous Waste collection event	at	25,000.00	=	25,000		
		Increase by \$6,000.00 for adding a second annual collection event.							
CONTRACTED SERVICES	50608462 - 628800	1.00	Easement Rental Fee Guilford	at	350.00	=	350	\$32,886	\$32,886
		1.00	Stormwater BMP Inspections	at	2,000.00	=	2,000		
		1.00	Miscellaneous Utility Repair	at	2,600.00	=	2,600		
		1.00	Dig Safe Service Charge	at	3,336.00	=	3,336		
		1.00	Traffic Control Services	at	5,000.00	=	5,000		
		1.00	Rodent Control Services	at	5,600.00	=	5,600		
		1.00	Phase II ISWG Stormwater Working Group Annual Fee	at	14,000.00	=	14,000		
TRAINING	50608462 - 629000	1.00	Attending various stormwater and wastewater training programs	at	3,000.00	=	3,000	\$3,000	\$3,000
OFFICE SUPPLIES	50608463 - 630500	1.00	Office supplies such as pen, paper and pencils.	at	700.00	=	700	\$700	\$700
PRINTING SUPPLIES	50608463 - 631000	1.00	Toner for photo copier	at	150.00	=	150	\$150	\$150
HEATING FUEL	50608463 - 631500	3,000.00	Propane for office and maintenance building	at	2.74	=	8,220	\$8,220	\$8,220

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
GAS & OIL	50608463 - 632000	1.00	Grease & Oil for equipment	at	1,000.00	=	1,000	\$25,495	\$25,495
		4,100.00	Gas	at	1.95	=	7,995		
		7,500.00	Diesel	at	2.20	=	16,500		
TIRES	50608463 - 632500	1.00	Compressor, bucket mach, etc.	at	200.00	=	200	\$3,650	\$3,650
		1.00	Tire for skid steel loader	at	200.00	=	200		
		2.00	Tires for 6 cu yd dump truck (repairs)	at	125.00	=	250		
		2.00	Front-end loader tires (repairs)	at	250.00	=	500		
		2.00	Tires for sewer cleaner (repairs)	at	250.00	=	500		
		20.00	Truck tires increase due to actual quantity and costs	at	100.00	=	2,000		
VEHICLE WASH	50608463 - 632501							\$1,040	\$1,040
CLOTHING	50608463 - 634500	18.00	18 pair rubber gloves	at	8.00	=	144	\$7,896	\$7,896
		9.00	9 pair rubber boots	at	20.00	=	180		
		96.00	96 pair cotton gloves	at	2.00	=	192		
		9.00	9 regular coveralls	at	25.00	=	225		
		9.00	9 pair of insulated coveralls	at	50.00	=	450		
		9.00	9 sets of rain gear	at	75.00	=	675		
		9.00	9 pair of safety shoes	at	150.00	=	1,350		
		52.00	9 Uniform service fees	at	90.00	=	4,680		
SMALL TOOLS	50608463 - 636000	1.00	Small tools for maintenance garage and construction crew	at	2,500.00	=	2,500	\$2,500	\$2,500
CLEANING SUPPLIES	50608463 - 636500	1.00	Office cleaning supplies such as floor cleaner, window cleaner and paper products	at	900.00	=	900	\$900	\$900

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
EQUIPMENT SUPPLIES	50608463 - 637500	1.00	Parts needed for repairs to CCTV camera system and high pressure sewer cleaner	at	7,500.00	=	7,500	\$7,500	\$7,500
BOOKS	50608463 - 638200	1.00	Manuals for sewer/stormwater collection systems training	at	400.00	=	400	\$400	\$400
CONSTRUCTION SUPPLIES	50608463 - 638500	1.00	Materials used in the repair and replacement of sewer and stormwater lines such as pipe, fittings, stone, gravel, asphalt, and precast structures.	at	52,000.00	=	52,000	\$52,000	\$52,000
VEHICLE SUPPLIES	50608463 - 638600	1.00	Replacement parts for motor vehicles, such as starters, belts, hoses and other related items	at	15,000.00	=	15,000	\$15,000	\$15,000
BUILDING MAINT SUPPLIES	50608463 - 638800	1.00	Items used in building maintenance such as paint and brushes.	at	400.00	=	400	\$400	\$400
CHEMICALS	50608463 - 639000	1.00	Bacteria treatment of the Maine Mall sewer area to reduce grease build up	at	5,200.00	=	5,200	\$5,200	\$5,200
MISC SUPPLIES	50608463 - 639900	1.00	General supplies used in the operation and maintenance of the municipal collections systems	at	8,400.00	=	8,400	\$8,400	\$8,400
DUES & MEMBERSHIPS	50608464 - 642000	1.00	New England Water Environment Association	at	100.00	=	100	\$280	\$280
		1.00	Maine Wastewater Control Association	at	180.00	=	180		

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
TRANSFER OUT	50608488 - 900001	4.00	Avaya Replacement 4 Phones @ \$6.00 x 12 months	at	72.00	=	288	\$288	\$288
TOTAL SEWER MAINTENANCE								\$861,893	\$861,893

**City of South Portland
2019/2020 Adopted Budget
Sewer User Fund Expenditure
Line Item Summary**

		ACTUAL 2016/2017	ACTUAL 2017/2018	APPROVED BUDGET 2018/2019	DEPARTMENT REQUEST 2019/2020	MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
ENGINEERING							
HOURLY	50608561 - 611000	\$62,869	\$64,103	\$68,267	\$69,967	\$69,627	\$69,627
SALARY	50608561 - 611500	\$96,302	\$123,155	\$125,441	\$132,248	\$131,603	\$131,603
TEMPORARY HELP	50608561 - 612000	\$5,864	\$12,026	\$8,000	\$9,000	\$9,000	\$9,000
OVERTIME	50608561 - 612500	\$302	\$158	\$0	\$0	\$0	\$0
		\$165,337	\$199,442	\$201,708	\$211,215	\$210,230	\$210,230
PRINTING & BINDING	50608562 - 620500	\$436	\$467	\$500	\$500	\$500	\$500
POSTAGE	50608562 - 621500	\$15	\$69	\$300	\$300	\$300	\$300
TELEPHONE	50608562 - 622000	\$1,222	\$2,303	\$2,016	\$2,016	\$2,016	\$2,016
SUBSCRIPTIONS	50608562 - 624500	\$8,386	\$1,318	\$6,000	\$6,000	\$6,000	\$6,000
MOTOR VEHICLE MAINT	50608562 - 626500	\$243	\$87	\$500	\$500	\$500	\$500
EQUIPMENT MAINTENANCE	50608562 - 627000	\$0	\$0	\$900	\$900	\$900	\$900
CONTRACTED SERVICES	50608562 - 628800	\$51	\$45	\$0	\$0	\$0	\$0
CONTRACT SERVICES-ENGINEER	50608562 - 628802	\$17,935	\$29,609	\$29,500	\$29,500	\$29,500	\$29,500
TRAINING	50608562 - 629000	\$2,767	\$3,675	\$5,850	\$5,850	\$5,850	\$5,850
		\$31,055	\$37,572	\$45,566	\$45,566	\$45,566	\$45,566
OFFICE SUPPLIES	50608563 - 630500	\$3,496	\$1,128	\$1,000	\$1,000	\$1,000	\$1,000
PRINTING SUPPLIES	50608563 - 631000	\$711	\$379	\$800	\$800	\$800	\$800
GAS & OIL	50608563 - 632000	\$370	\$209	\$1,000	\$1,000	\$1,000	\$1,000
VEHICLE WASH	50608563 - 632501	\$0	\$0	\$80	\$80	\$80	\$80
CLOTHING	50608563 - 634500	\$150	\$0	\$500	\$500	\$500	\$500
EQUIPMENT SUPPLIES	50608563 - 637500	\$449	\$658	\$600	\$600	\$600	\$600
BOOKS	50608563 - 638200	\$0	\$0	\$200	\$200	\$200	\$200
MISC SUPPLIES	50608563 - 639900	\$125	\$1,234	\$300	\$300	\$300	\$300
		\$5,302	\$3,608	\$4,480	\$4,480	\$4,480	\$4,480
DUES & MEMBERSHIPS	50608564 - 642000	\$0	\$80	\$350	\$350	\$350	\$350
		\$0	\$80	\$350	\$350	\$350	\$350
COMPUTER HARDWARE	50608565 - 650400	\$0	\$834	\$0	\$0	\$0	\$0
OFFICE EQUIPMENT	50608565 - 650500	\$0	\$3,621	\$500	\$0	\$0	\$0

**City of South Portland
2019/2020 Adopted Budget
Sewer User Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
		\$0	\$4,454	\$500	\$0	\$0	\$0
TRANSFER OUT	50608588 - 900001	\$72	\$72	\$72	\$72	\$72	\$72
		\$72	\$72	\$72	\$72	\$72	\$72
TOTAL ENGINEERING		\$201,766	\$245,227	\$252,676	\$261,683	\$260,698	\$260,698

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>		
ENGINEERING					
HOURLY	50608561 - 611000	1 SENIOR CAD OPERATOR	\$69,627	\$69,627	
SALARY	50608561 - 611500	1 WRP ENGINEER CIVIL/TRANSPORTA 1 ENGINEERING DIVISION MANAGER	\$131,603	\$131,603	
TEMPORARY HELP	50608561 - 612000	1.00 Engineering Intern for July, August, of 2019 and May, June 2020 1	at 9,000.00 = 9,000	\$9,000	\$9,000
PRINTING & BINDING	50608562 - 620500	1.00 Letterhead, envelopes, documents and printed material	at 500.00 = 500	\$500	\$500
POSTAGE	50608562 - 621500	1.00 Mailing and overnight delivery	at 300.00 = 300	\$300	\$300
TELEPHONE	50608562 - 622000	12.00 Conversant/Avaya 12.00 3 Cell phones	at 15.00 = 180 at 153.00 = 1,836	\$2,016	\$2,016
SUBSCRIPTIONS	50608562 - 624500	1.00 Civil 3D & Revit FARRO Software - Scene FARRO Software - Pointsence Leika Linda.com (online education) Yearly	at 6,000.00 = 6,000	\$6,000	\$6,000
MOTOR VEHICLE MAINT	50608562 - 626500	1.00 Engineering Pickup	at 500.00 = 500	\$500	\$500

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
EQUIPMENT MAINTENANCE	50608562 - 627000	1.00	Plotter Cleaning	at	900.00	=	900	\$900	\$900
CONTRACT SERVICES-ENGINEERING	50608562 - 628802	1.00	Outside Professional Engineering	at	10,000.00	=	10,000	\$29,500	\$29,500
		1.00	GIS Services	at	19,500.00	=	19,500		
TRAINING	50608562 - 629000	1.00	Seminars, Engineering Training, and CADD Training	at	5,850.00	=	5,850	\$5,850	\$5,850
OFFICE SUPPLIES	50608563 - 630500	1.00	Office Supplies	at	1,000.00	=	1,000	\$1,000	\$1,000
PRINTING SUPPLIES	50608563 - 631000	1.00	Copier and computer paper and toner	at	800.00	=	800	\$800	\$800
GAS & OIL	50608563 - 632000	1.00	Engineering vehicle	at	1,000.00	=	1,000	\$1,000	\$1,000
VEHICLE WASH	50608563 - 632501							\$80	\$80
CLOTHING	50608563 - 634500	1.00	Clothing	at	500.00	=	500	\$500	\$500
EQUIPMENT SUPPLIES	50608563 - 637500	1.00	Equipment Supplies Flow Monitoring Batteries	at	600.00	=	600	\$600	\$600

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>			<u>Explanation</u>			<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
BOOKS	50608563 - 638200					\$200	\$200
MISC SUPPLIES	50608563 - 639900					\$300	\$300
DUES & MEMBERSHIPS	50608564 - 642000					\$350	\$350
TRANSFER OUT	50608588 - 900001	1.00	Avaya Replacement 1 Phones @ \$6.00 x 12 months	at	72.00 = 72	\$72	\$72
TOTAL ENGINEERING						\$260,698	\$260,698

**City of South Portland
2019/2020 Adopted Budget
Sewer User Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
DEBT							
BOND INTEREST	50608664 - 648900	\$0	\$0	\$6,939	\$6,715	\$6,715	\$6,715
BOND PRINCIPLE	50608664 - 649000	\$0	\$0	\$60,690	\$60,690	\$60,690	\$60,690
		\$0	\$0	\$67,629	\$67,405	\$67,405	\$67,405
TEMPORARY & ADMIN	50608666 - 668800	\$6,721	\$4,586	\$1,356	\$1,356	\$1,356	\$1,356
BOND INTEREST	50608666 - 668900	\$2,018	\$3,930	\$0	\$0	\$0	\$0
BOND PRINCIPAL	50608666 - 669000	\$87,792	\$87,792	\$27,102	\$27,102	\$27,102	\$27,102
		\$96,531	\$96,308	\$28,458	\$28,458	\$28,458	\$28,458
TOTAL DEBT		\$96,531	\$96,308	\$96,087	\$95,863	\$95,863	\$95,863

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>			<u>Explanation</u>					<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
DEBT									
BOND INTEREST	50608664 - 648900	1.00	TH SRF INTEREST/FEES	at	6,715.00	=	6,715	\$6,715	\$6,715
BOND PRINCIPLE	50608664 - 649000	1.00	TH SRF BOND PRINCIPAL	at	60,690.00	=	60,690	\$60,690	\$60,690
TEMPORARY & ADMIN	50608666 - 668800							\$1,356	\$1,356
BOND PRINCIPAL	50608666 - 669000	1.00	ARRA Long Creek Project Loan Payments 10/1/18 and 4/1/19	at	27,102.00	=	27,102	\$27,102	\$27,102
TOTAL DEBT								\$95,863	\$95,863

**City of South Portland
2019/2020 Adopted Budget
Sewer User Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
COMPLIANCE							
HOURLY	50608761 - 611000	\$60,260	\$61,235	\$62,460	\$64,024	\$63,712	\$63,712
SALARY	50608761 - 611500	\$19,810	\$20,129	\$20,532	\$21,043	\$20,940	\$20,940
OVERTIME	50608761 - 612500	\$336	\$132	\$676	\$692	\$689	\$689
OTHER FEES	50608761 - 615000	\$0	\$0	\$301	\$308	\$306	\$306
		\$80,406	\$81,497	\$83,969	\$86,067	\$85,647	\$85,647
POSTAGE	50608762 - 621500	\$101	\$116	\$150	\$150	\$150	\$150
TELEPHONE	50608762 - 622000	\$508	\$679	\$660	\$660	\$660	\$660
MOTOR VEHICLE MAINT	50608762 - 626500	\$13	\$210	\$500	\$500	\$500	\$500
EQUIPMENT MAINTENANCE	50608762 - 627000	\$0	\$0	\$1,200	\$1,200	\$1,200	\$1,200
CONTRACTED SERVICES	50608762 - 628800	\$9,529	\$13,884	\$13,654	\$13,654	\$13,654	\$13,654
TRAINING	50608762 - 629000	\$583	\$633	\$1,500	\$1,500	\$1,500	\$1,500
		\$10,734	\$15,523	\$17,664	\$17,664	\$17,664	\$17,664
OFFICE SUPPLIES	50608763 - 630500	\$148	\$253	\$500	\$500	\$500	\$500
GAS & OIL	50608763 - 632000	\$125	\$195	\$432	\$432	\$432	\$432
VEHICLE WASH	50608763 - 632501	\$0	\$0	\$80	\$80	\$80	\$80
CLOTHING	50608763 - 634500	\$120	\$0	\$150	\$150	\$150	\$150
MEDICAL & LAB SUPPLIES	50608763 - 635000	\$16	\$0	\$200	\$200	\$200	\$200
BOOKS	50608763 - 638200	\$0	\$246	\$250	\$250	\$250	\$250
VEHICLE SUPPLIES	50608763 - 638600	\$0	\$0	\$200	\$200	\$200	\$200
MISC SUPPLIES	50608763 - 639900	\$484	\$497	\$600	\$600	\$600	\$600
		\$893	\$1,191	\$2,412	\$2,412	\$2,412	\$2,412
TOTAL COMPLIANCE		\$92,033	\$98,212	\$104,045	\$106,143	\$105,723	\$105,723

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
COMPLIANCE			
HOURLY	50608761 - 611000 1 COMPLIANCE ADMINISTRATOR	\$63,712	\$63,712
SALARY	50608761 - 611500 1 TREATMENT SYSTEMS MANAGER	\$20,940	\$20,940
OVERTIME	50608761 - 612500 1 COMPLIANCE ADMINISTRATOR	\$689	\$689
OTHER FEES	50608761 - 615000 1 COMPLIANCE ADMINISTRATOR	\$306	\$306
POSTAGE	50608762 - 621500 1.00 Certified Mail at 150.00 = 150	\$150	\$150
TELEPHONE	50608762 - 622000 12.00 Monthly Cell Phone at 55.00 = 660	\$660	\$660
MOTOR VEHICLE MAINT	50608762 - 626500	\$500	\$500
EQUIPMENT MAINTENANCE	50608762 - 627000 1.00 Sampler, monitoring equipment maintenance at 1,200.00 = 1,200	\$1,200	\$1,200

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
CONTRACTED SERVICES	50608762 - 628800	10.00	Volatile Organic Analysis	at	133.00	=	1,330	\$13,654	\$13,654
		2.00	Toxic Organic analysis	at	1,000.00	=	2,000		
		8.00	Semi-VOA	at	266.00	=	2,128		
		20.00	Heavy metals analysis	at	191.00	=	3,820		
		4.00	EPA required priority pollutant Scan 2 (influent, effluent) EPA required tests for industrial users 2 (influent, effluent) Local Limits Development	at	1,094.00	=	4,376		
TRAINING	50608762 - 629000	1.00	Includes yearly IP Conference	at	1,500.00	=	1,500	\$1,500	\$1,500
OFFICE SUPPLIES	50608763 - 630500							\$500	\$500
GAS & OIL	50608763 - 632000	1.00	Case oil	at	36.00	=	36	\$432	\$432
		220.00	Gasoline	at	1.80	=	396		
VEHICLE WASH	50608763 - 632501							\$80	\$80
CLOTHING	50608763 - 634500							\$150	\$150
MEDICAL & LAB SUPPLIES	50608763 - 635000							\$200	\$200

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
BOOKS	50608763 - 638200 1.00 Include Standard Methods & CFR revisions and publications	at 250.00 = 250	\$250
VEHICLE SUPPLIES	50608763 - 638600		\$200
MISC SUPPLIES	50608763 - 639900		\$600
TOTAL COMPLIANCE			\$105,723

**City of South Portland
2019/2020 Adopted Budget
Sewer User Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
SLUDGE DISPOSAL							
SLUDGE DISPOSAL	50608862 - 628700	\$312,916	\$303,092	\$372,955	\$376,063	\$376,063	\$376,063
CONTRACTED SERVICES	50608862 - 628800	\$4,423	\$5,706	\$6,514	\$6,514	\$6,514	\$6,514
		\$317,339	\$308,798	\$379,469	\$382,577	\$382,577	\$382,577
TOTAL SLUDGE DISPOSAL		\$317,339	\$308,798	\$379,469	\$382,577	\$382,577	\$382,577

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
SLUDGE DISPOSAL									
SLUDGE DISPOSAL	50608862 - 628700	2,750.00	Disposal costs - Casella Contract Jul 2019 to Dec 2019.	at	67.70	=	186,175	\$376,063	\$376,063
		2,750.00	Casella Contract Pricing 2% Increase Jan 2020 to Jun 2020	at	69.05	=	189,888		
CONTRACTED SERVICES	50608862 - 628800	1.00	Annual DEP reporting fee	at	120.00	=	120	\$6,514	\$6,514
		1.00	Annual license fee for program approval	at	240.00	=	240		
		1.00	Dioxin Analysis	at	900.00	=	900		
		1.00	Miscellaneous analytical	at	1,000.00	=	1,000		
		1.00	Priority pollutant scan	at	1,094.00	=	1,094		
		1.00	Toxicity characteristic leaching procedure (TCLP) analysis.	at	1,240.00	=	1,240		
		4.00	Sludge nutrient and heavy metal analysis, quarterly. Chapter 405.6 A,B,C and E	at	480.00	=	1,920		
TOTAL SLUDGE DISPOSAL								\$382,577	\$382,577

**City of South Portland
2019/2020 Adopted Budget
Sewer User Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
INSURANCE							
MAINE STATE RETIREMENT	50608961 - 618000	\$105,222	\$105,789	\$114,700	\$121,555	\$120,962	\$120,962
401A	50608961 - 618101	\$43,609	\$45,600	\$46,546	\$43,606	\$43,393	\$43,393
LONG TERM DISABILITY	50608961 - 618200	\$2,852	\$2,761	\$3,218	\$3,004	\$2,990	\$2,990
SOCIAL SECURITY	50608961 - 618300	\$126,505	\$128,490	\$137,842	\$139,800	\$139,663	\$139,663
WORKERS COMP	50608961 - 618500	\$55,968	\$61,433	\$53,905	\$50,373	\$50,127	\$50,127
HEALTH INSURANCE	50608961 - 618600	\$352,115	\$374,504	\$435,193	\$464,579	\$464,579	\$464,579
WELLNESS	50608961 - 618601	\$0	\$0	\$0	\$4,095	\$4,095	\$4,095
ACCRUED VACATION/PAYROLL	50608961 - 618800	\$4,750	\$13,780	\$12,309	\$12,309	\$12,309	\$12,309
		\$691,021	\$732,355	\$803,713	\$839,321	\$838,118	\$838,118
CLAIMS & DAMAGES	50608964 - 645000	\$0	\$0	\$5,250	\$5,250	\$5,250	\$5,250
PROPERTY INSURANCE	50608964 - 646200	\$99,729	\$88,974	\$85,503	\$89,863	\$89,863	\$89,863
		\$99,729	\$88,974	\$90,753	\$95,113	\$95,113	\$95,113
TOTAL INSURANCE		\$790,749	\$821,329	\$894,466	\$934,434	\$933,231	\$933,231

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
INSURANCE			
MAINE STATE RETIREMENT	50608961 - 618000	1	\$120,962
			\$120,962
401A	50608961 - 618101	1	\$43,393
			\$43,393
LONG TERM DISABILITY	50608961 - 618200	1	\$2,990
			\$2,990
SOCIAL SECURITY	50608961 - 618300	1	\$139,663
			\$139,663
WORKERS COMP	50608961 - 618500	1	\$50,127
			\$50,127
HEALTH INSURANCE	50608961 - 618600	1	\$464,579
			\$464,579
WELLNESS	50608961 - 618601		\$4,095
			\$4,095
ACCRUED VACATION/PAYROLL	50608961 - 618800		\$12,309
			\$12,309

**City of South Portland
2019/2020 Proposed Budget
Sewer User Fund Expenditure
Line Item Detail**

<u>Account Description</u>					<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
CLAIMS & DAMAGES	50608964 - 645000				\$5,250	\$5,250
PROPERTY INSURANCE	50608964 - 646200	1.00	Hartford Flood Insurance	at	21,085.00 = 21,085	\$89,863
		1.00	Property, Casualty and Liability Insurance	at	68,778.00 = 68,778	\$89,863
TOTAL INSURANCE					\$933,231	\$933,231



ENTERPRISE & GRANT FUND ADOPTED BUDGETS

FY 2020

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure Summary**

	ACTUAL 2016/2017	ACTUAL 2017/2018	ADOPTED BUDGET 2018/2019	DEPARTMENT REQUEST 2019/2020	MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
GOLF COURSE	\$152,998	\$160,029	\$167,500	\$166,154	\$166,200	\$166,200
YOUTH	\$101,290	\$93,673	\$116,779	\$115,350	\$124,929	\$124,929
VACATION CAMPS	\$7,796	\$10,932	\$14,250	\$16,500	\$13,799	\$13,799
SUMMER SPORTS CAMPS	\$11,054	\$29,330	\$38,213	\$43,873	\$42,773	\$42,773
SUMMER RECREATION CAMPS	\$245,199	\$280,077	\$320,107	\$340,600	\$337,777	\$337,777
ADULT LEAGUES	\$30,439	\$48,543	\$57,768	\$61,290	\$61,340	\$61,340
SENIOR PROGRAMS	\$38,545	\$52,498	\$68,375	\$72,496	\$69,959	\$69,959
ADULT PROGRAMS	\$30,741	\$30,069	\$31,292	\$30,092	\$34,397	\$34,397
AFTER SCHOOL PROGRAM	\$93,085	\$104,565	\$113,276	\$103,924	\$105,547	\$105,547
AFTER/BEFORE SCHOOL PROGRAM -SKILLIN	\$0	\$31,833	\$52,631	\$42,427	\$43,998	\$43,998
AFTER/BEFORE SCHOOL PROGRAM -KALER	\$0	\$0	\$52,309	\$39,761	\$41,336	\$41,336
AFTER/BEFORE SCHOOL PROGRAM -BROWN	\$0	\$0	\$0	\$38,445	\$40,020	\$40,020
CAPITAL RESERVE	\$0	\$0	\$0	\$16,742	\$17,000	\$17,000
TOTAL RECREATION	\$558,149	\$681,520	\$865,000	\$921,500	\$932,875	\$932,875
BOAT RAMP	\$16,818	\$21,420	\$20,161	\$22,334	\$22,400	\$22,400
PORTLAND STREET PIER	\$19,351	\$19,351	\$29,300	\$24,139	\$24,139	\$24,139
EMPLOYEE RECOGNITION	\$0	\$3,472	\$12,000	\$16,000	\$16,000	\$20,000
ART IN THE PARK	\$20,995	\$17,444	\$21,650	\$17,900	\$20,900	\$20,900
STREET OPENINGS	\$68,459	\$62,936	\$97,355	\$91,613	\$91,483	\$91,483
SEWER IMPACT	\$61,154	\$77,375	\$69,247	\$48,257	\$48,185	\$48,185
SPCTV	\$188,574	\$247,118	\$227,000	\$243,585	\$248,585	\$248,585
THOMAS KNIGHT BOAT LANDING	\$590	\$480	\$0	\$0	\$0	\$0
WESTROOK/SP ASSESSING	\$201,743	\$201,743	\$211,058	\$220,916	\$218,572	\$218,572
TIFS	\$1,592,050	\$5,976,890	\$3,100,002	\$3,360,297	\$3,360,297	\$3,360,297
TIFS -ECONOMIC DEVELOPMENT	\$0	\$0	\$255,554	\$276,484	\$276,175	\$276,175
Total Enterprise	\$2,880,881	\$7,469,778	\$5,075,827	\$5,409,179	\$5,425,811	\$5,429,811

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Revenue Summary**

	<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
INVESTMENT INCOME	\$1,425	\$1,640	\$1,000	\$1,000	\$2,000	\$2,000
MEMBERSHIPS	\$788	\$1,146	\$500	\$300	\$300	\$300
EQUIPMENT	\$2,562	\$2,160	\$4,000	\$4,000	\$4,000	\$4,000
GOLF COURSE FEES	\$134,322	\$136,203	\$134,000	\$138,500	\$133,000	\$133,000
FOOD/BEVERAGE	\$6,180	\$7,892	\$7,000	\$8,000	\$8,000	\$8,000
CART/CLUB RENTALS	\$3,930	\$4,485	\$4,000	\$5,500	\$5,500	\$5,500
MISCELLANEOUS REVENUE	\$269	\$0	\$0	\$0	\$0	\$0
TRANSFER IN	\$10,505	\$15,598	\$17,000	\$8,854	\$13,400	\$13,400
SR - GOLF COURSE	\$159,981	\$169,124	\$167,500	\$166,154	\$166,200	\$166,200
CONTRIB - FINANCIAL	\$58,370	\$25,000	\$13,000	\$0	\$0	\$0
YOUTH PROGRAMS FEES	\$123,251	\$110,682	\$118,000	\$122,500	\$122,500	\$122,500
VACATION CAMPS	\$14,080	\$10,903	\$14,000	\$12,000	\$14,375	\$14,375
SUMMER SPORTS CAMP	\$34,296	\$36,190	\$38,000	\$42,000	\$42,000	\$42,000
SUMMER REC CAMPS	\$280,182	\$296,585	\$290,000	\$298,000	\$305,000	\$305,000
ADULT LEAGUE/REVENUES	\$42,102	\$60,467	\$50,000	\$55,000	\$62,000	\$62,000
SENIOR PROGRAMS	\$39,128	\$47,037	\$50,000	\$55,000	\$60,000	\$60,000
ADULT PROGRAMS	\$30,627	\$33,157	\$30,000	\$35,000	\$38,000	\$38,000
AFTERSCHOOL PROGRAM	\$127,428	\$135,651	\$132,000	\$107,000	\$104,000	\$104,000
AFTER/BEFORE SCHOOL SKILLIN	\$0	\$65,438	\$65,000	\$65,000	\$65,000	\$65,000
AFTER/BEFORE SCHOOL KALER	\$0	\$0	\$65,000	\$65,000	\$60,000	\$60,000
AFTER/BEFORE SCHOOL BROWN	\$0	\$0	\$0	\$65,000	\$60,000	\$60,000
SR - RECREATION	\$749,464	\$821,110	\$865,000	\$921,500	\$932,875	\$932,875
BOAT RAMP REVENUE	\$13,549	\$13,622	\$15,000	\$18,000	\$16,000	\$16,000
BOAT RAMP TRANSFER IN	\$3,269	\$4,979	\$5,161	\$4,334	\$6,400	\$6,400
SR - BOAT RAMP	\$16,818	\$18,601	\$20,161	\$22,334	\$22,400	\$22,400
INVESTMENT INCOME	\$1,997	\$2,332	\$1,800	\$0	\$2,000	\$2,000
PORTLAND ST PIER	\$18,500	\$22,500	\$20,000	\$22,500	\$20,500	\$20,500
USE OF SURPLUS	\$0	\$0	\$7,500	\$1,639	\$1,639	\$1,639
SR - PORTLAND STREET PIER	\$20,497	\$24,832	\$29,300	\$24,139	\$24,139	\$24,139
MISCELLANEOUS REVENUE	\$0	\$16,943	\$12,000	\$16,000	\$16,000	\$20,000
SR - EMPLOYEE RECOGNITION	\$0	\$16,943	\$12,000	\$16,000	\$16,000	\$20,000

**2018/2019 Adopted Budget
Enterprise Fund Revenue Summary**

	ACTUAL 2016/2017	ACTUAL 2017/2018	APPROVED BUDGET 2018/2019	DEPARTMENT REQUEST 2019/2020	MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
ARTISTS FEES	\$12,625	\$14,985	\$11,700	\$11,500	\$12,500	\$12,500
INVESTMENT INCOME	\$308	\$377	\$300	\$300	\$300	\$300
CONCESSIONS	\$575	\$600	\$300	\$300	\$500	\$500
ADVERTISING	\$2,075	\$1,137	\$2,000	\$2,000	\$1,550	\$1,550
SPONSORSHIPS (LOCAL MERCH)	\$5,200	\$2,380	\$4,000	\$3,000	\$3,000	\$3,000
DONATIONS	\$2,650	\$2,800	\$3,000	\$800	\$2,800	\$2,800
MISCELLANEOUS REVENUE	\$355	\$270	\$350	\$0	\$250	\$250
SR - ART IN THE PARK	\$23,788	\$22,549	\$21,650	\$17,900	\$20,900	\$20,900
INVESTMENT INCOME	\$3,853	\$4,499	\$0	\$3,000	\$3,000	\$3,000
STREET OPENINGS REVENUE	\$64,038	\$90,650	\$97,355	\$88,613	\$88,483	\$88,483
USE OF SURPLUS	\$0	\$0	\$0	\$0	\$0	\$0
SR - STREET OPENINGS	\$67,891	\$95,149	\$97,355	\$91,613	\$91,483	\$91,483
INVESTMENT INCOME	\$5,173	\$6,992	\$3,000	\$5,000	\$5,000	\$5,000
SEWER IMPACT FEES REVENUE	\$230,688	\$60,601	\$66,247	\$43,257	\$43,185	\$43,185
SR - SEWER IMPACT	\$235,861	\$67,593	\$69,247	\$48,257	\$48,185	\$48,185
INVESTMENT INCOME	\$7,493	\$8,874	\$7,000	\$7,000	\$7,000	\$7,000
CABLE TV FRANCHISE	\$292,760	\$209,997	\$205,000	\$215,000	\$220,000	\$220,000
SPCTV FILMING BILLINGS	\$15,390	\$7,966	\$15,000	\$19,450	\$19,450	\$19,450
USE OF SURPLUS	\$0	\$0	\$0	\$2,135	\$2,135	\$2,135
SR - SPCTV	\$315,643	\$226,837	\$227,000	\$243,585	\$248,585	\$248,585
USER FEES	\$1,445	\$229	\$0	\$0	\$0	\$0
TRANSFERS IN	\$0	\$0	\$0	\$0	\$0	\$0
SR-THOMAS KNIGHT BOAT LANDING	\$1,445	\$229	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$204,370	\$194,815	\$211,058	\$220,916	\$218,572	\$218,572
SR - WESTROOK/SP ASSESSING	\$204,370	\$194,815	\$211,058	\$220,916	\$218,572	\$218,572
AMOUNT TO BE RAISED BY TAXATION	\$2,494,598	\$2,579,570	\$2,571,201	\$2,788,415	\$2,788,415	\$2,788,415
INVESTMENT INCOME	\$82,932	\$114,654	\$0	\$0	\$0	\$0
OTHER INCOME	\$0	\$4,000	\$0	\$0	\$0	\$0
USE OF SURPLUS	\$0	\$0	\$84,355	\$223,366	\$223,057	\$223,057
BETE STATE REIMBURSEMENT	\$985,794	\$831,083	\$700,000	\$625,000	\$625,000	\$625,000
SR - TIFS	\$3,563,324	\$3,529,307	\$3,355,556	\$3,636,781	\$3,636,472	\$3,636,472
TOTAL ENTERPRISE CITY	\$5,359,082	\$5,187,089	\$5,075,827	\$5,409,179	\$5,425,811	\$5,429,811

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Summary**

		ACTUAL 2016/2017	ACTUAL 2017/2018	APPROVED BUDGET 2018/2019	DEPARTMENT REQUEST 2019/2020	MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
SR - GOLF COURSE							
HOURLY	207161 - 611000	\$28,981	\$29,426	\$25,223	\$26,245	\$26,245	\$26,245
TEMPORARY HELP	207161 - 612000	\$63,660	\$68,044	\$74,662	\$76,348	\$76,348	\$76,348
OVERTIME	207161 - 612500	\$2	\$0	\$725	\$290	\$290	\$290
401A	207161 - 618101	\$463	\$441	\$780	\$780	\$780	\$780
LONG TERM DISABILITY	207161 - 618200	\$115	\$168	\$121	\$123	\$126	\$126
SOCIAL SECURITY	207161 - 618300	\$7,323	\$7,415	\$7,818	\$7,804	\$7,811	\$7,811
WORKERS COMP	207161 - 618500	\$1,294	\$1,264	\$2,502	\$2,505	\$2,541	\$2,541
HEALTH INSURANCE	207161 - 618600	\$10,810	\$11,511	\$10,613	\$10,613	\$10,613	\$10,613
		\$112,647	\$118,269	\$122,444	\$124,708	\$124,754	\$124,754
PRINTING & BINDING	207162 - 620500	\$1,000	\$603	\$500	\$500	\$500	\$500
TELEPHONE	207162 - 622000	\$1,081	\$1,477	\$1,429	\$1,429	\$1,429	\$1,429
WATER & SEWER	207162 - 622400	\$3,443	\$5,949	\$4,800	\$5,100	\$5,100	\$5,100
ELECTRIC	207162 - 622500	\$4,206	\$4,579	\$3,720	\$3,720	\$3,720	\$3,720
EQUIPMENT RENTAL	207162 - 626000	\$450	\$473	\$490	\$490	\$490	\$490
BUILDING MAINTENANCE	207162 - 627500	\$705	\$3,031	\$920	\$820	\$820	\$820
SIGN MAINTENANCE	207162 - 627700	\$0	\$0	\$250	\$250	\$250	\$250
CONTRACTED SERVICES	207162 - 628800	\$0	\$373	\$300	\$300	\$300	\$300
TRAINING	207162 - 629000	\$0	\$0	\$250	\$0	\$0	\$0
		\$10,886	\$16,484	\$12,659	\$12,609	\$12,609	\$12,609
OFFICE SUPPLIES	207163 - 630500	\$77	\$0	\$100	\$0	\$0	\$0
HEATING FUEL	207163 - 631500	\$2,137	\$1,884	\$2,500	\$2,500	\$2,500	\$2,500
GAS & OIL	207163 - 632000	\$992	\$231	\$2,680	\$1,080	\$1,080	\$1,080
TIRES	207163 - 632500	\$0	\$77	\$400	\$0	\$0	\$0
FOOD	207163 - 633500	\$5,717	\$4,462	\$7,000	\$6,250	\$6,250	\$6,250
HOUSEHOLD SUPPLIES	207163 - 635500	\$466	\$317	\$450	\$300	\$300	\$300
SMALL TOOLS	207163 - 636000	\$408	\$296	\$300	\$300	\$300	\$300
AGRICULTURE SUPPLIES	207163 - 637000	\$5,958	\$7,057	\$7,850	\$8,000	\$8,000	\$8,000
CONSTRUCTION SUPPLIES	207163 - 638500	\$155	\$265	\$400	\$400	\$400	\$400
VEHICLE SUPPLIES	207163 - 638600	\$8,473	\$4,981	\$5,000	\$5,000	\$5,000	\$5,000

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
BUILDING MAINT SUPPLIES	207163 - 638800	\$4,338	\$3,432	\$4,125	\$3,525	\$3,525	\$3,525
		\$28,722	\$23,002	\$30,805	\$27,355	\$27,355	\$27,355
DUES & MEMBERSHIPS	207164 - 642000	\$671	\$958	\$520	\$410	\$410	\$410
		\$671	\$958	\$520	\$410	\$410	\$410
OTHER EQUIPMENT	207165 - 656000	\$0	\$1,244	\$1,000	\$1,000	\$1,000	\$1,000
		\$0	\$1,244	\$1,000	\$1,000	\$1,000	\$1,000
TRANSFER OUT	207188 - 900001	\$72	\$72	\$72	\$72	\$72	\$72
		\$72	\$72	\$72	\$72	\$72	\$72
TOTAL SR - GOLF COURSE		\$152,998	\$160,029	\$167,500	\$166,154	\$166,200	\$166,200

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>			<u>Explanation</u>					<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
SR - GOLF COURSE									
HOURLY	207161 - 611000	1	SENIOR PARK MAINTAINER					\$26,245	\$26,245
TEMPORARY HELP	207161 - 612000	3,500.00	Attendants	at	10.50	=	36,750	\$76,348	\$76,348
		500.00	First Tee Instructor	at	10.00	=	5,000		
		440.00	Seasonal Temp	at	14.25	=	6,270		
		440.00	SEASONAL TEMPS	at	12.50	=	5,500		
		1,250.00	SEASONAL TEMPS	at	15.50	=	19,375		
		124.00	Weekend Grounds Supervisor	at	14.25	=	1,767		
OVERTIME	207161 - 612500	25.00	Weekend cover	at	29.00	=	725	\$290	\$290
401A	207161 - 618101							\$780	\$780
LONG TERM DISABILITY	207161 - 618200							\$126	\$126
SOCIAL SECURITY	207161 - 618300							\$7,811	\$7,811
WORKERS COMP	207161 - 618500							\$2,541	\$2,541
HEALTH INSURANCE	207161 - 618600							\$10,613	\$10,613
PRINTING & BINDING	207162 - 620500	1.00	Print golf announcements, tags and scorecards	at	500.00	=	500	\$500	\$500
TELEPHONE	207162 - 622000	1.00	Alarm system	at	365.00	=	365	\$1,429	\$1,429
		12.00	Conversant/Avaya	at	54.00	=	648		
		1.00	Long distance	at	50.00	=	50		
		12.00	Time Warner	at	30.50	=	366		
WATER & SEWER	207162 - 622400	1.00	Irrigation System	at	4,600.00	=	4,600	\$5,100	\$5,100
		1.00	Pro Shop	at	200.00	=	200		
ELECTRIC	207162 - 622500	12.00	Electricity for the pro shop/building	at	310.00	=	3,720	\$3,720	\$3,720

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
EQUIPMENT RENTAL	207162 - 626000	1.00	Porta Toilet	at	490.00	=	490	\$490	\$490
BUILDING MAINTENANCE	207162 - 627500	1.00	Glass Repair	at	100.00	=	100	\$820	\$820
		1.00	Overhead Door	at	820.00	=	820		
SIGN MAINTENANCE	207162 - 627700	1.00	Sign maintenance-replacement components	at	250.00	=	250	\$250	\$250
CONTRACTED SERVICES	207162 - 628800	1.00	irrigation wire locate	at	300.00	=	300	\$300	\$300
TRAINING	207162 - 629000	1.00	Golf Course Superintendents meetings	at	250.00	=	250	\$0	
OFFICE SUPPLIES	207163 - 630500	1.00	Pencils, receipt books, etc...	at	100.00	=	100	\$0	
HEATING FUEL	207163 - 631500	1.00	Heat for Pro Shop and Maintenance Building	at	2,500.00	=	2,500	\$2,500	\$2,500
GAS & OIL	207163 - 632000	800.00	Diesel	at	2.00	=	1,600	\$1,080	\$1,080
		600.00	Unleaded - Greensmower, etc.	at	1.80	=	1,080		
TIRES	207163 - 632500	1.00	Mowers and Golf Carts replacement	at	400.00	=	400	\$0	
FOOD	207163 - 633500	1.00	Equipment & Apparel	at	750.00	=	750	\$6,250	\$6,250
		1.00	Food	at	4,000.00	=	4,000		
		1.00	Golf Balls	at	1,500.00	=	1,500		
		1.00	Misc.	at	500.00	=	500		
		1.00	Rental Carts/Bags/Clubs	at	250.00	=	250		
HOUSEHOLD SUPPLIES	207163 - 635500	1.00	Napkins, toilet tissue, etc...	at	450.00	=	450	\$300	\$300
SMALL TOOLS	207163 - 636000	1.00	Shovel, rakes, weed eater	at	300.00	=	300	\$300	\$300

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
AGRICULTURE SUPPLIES	207163 - 637000	1.00 Bunker Sand	at	500.00	=	500	\$8,000	\$8,000
		1.00 Fungicide/Insecticide	at	750.00	=	750		
		1.00 Loam	at	500.00	=	500		
		1.00 Seed/Fertilizer for Organic Program	at	4,000.00	=	4,000		
		1.00 Sod	at	600.00	=	600		
		1.00 Top Dressing	at	1,500.00	=	1,500		
CONSTRUCTION SUPPLIES	207163 - 638500	1.00 Miscellaneous Construction Supplies	at	400.00	=	400	\$400	\$400
VEHICLE SUPPLIES	207163 - 638600	1.00 Golf Carts and Tractor Parts	at	1,500.00	=	1,500	\$5,000	\$5,000
		1.00 Mower Parts	at	3,500.00	=	3,500		
BUILDING MAINT SUPPLIES	207163 - 638800	1.00 Accessories	at	1,525.00	=	1,525	\$3,525	\$3,525
		1.00 Irrigation Parts	at	2,600.00	=	2,600		
DUES & MEMBERSHIPS	207164 - 642000	1.00 United States Golf Association	at	110.00	=	110	\$410	\$410
		1.00 Golf Superintendents Association	at	200.00	=	200		
		1.00 Maine State Golf Association	at	150.00	=	150		
		1.00 State Victular License	at	60.00	=	60		
OTHER EQUIPMENT	207165 - 656000	1.00 First Tee Equipment	at	1,000.00	=	1,000	\$1,000	\$1,000
TRANSFER OUT	207188 - 900001	1.00 Avaya replacement 1 phone @ \$6 x12 months	at	72.00	=	72	\$72	\$72
TOTAL SR - GOLF COURSE							\$166,200	\$166,200

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RECREATION - YOUTH							
HOURLY	20720161 - 611000	\$0	\$0	\$0	\$0	\$5,344	\$5,344
TEMPORARY HELP	20720161 - 612000	\$35,251	\$28,142	\$27,500	\$29,925	\$29,925	\$29,925
MAINE STATE RETIREMENT	20720161 - 618000	\$0	\$0	\$0	\$0	\$535	\$535
SOCIAL SECURITY	20720161 - 618300	\$2,645	\$2,083	\$2,104	\$0	\$2,698	\$2,698
WORKERS COMP	20720161 - 618500	\$815	\$777	\$825	\$0	\$1,032	\$1,032
HEALTH INSURANCE	20720161 - 618600	\$0	\$0	\$0	\$0	\$1,970	\$1,970
		\$38,711	\$31,002	\$30,429	\$29,925	\$41,504	\$41,504
EQUIPMENT RENTAL	20720162 - 626000	\$2,483	\$3,345	\$7,050	\$5,050	\$5,050	\$5,050
CONTRACTED SERVICES	20720162 - 628800	\$0	\$0	\$18,400	\$21,400	\$19,400	\$19,400
		\$2,483	\$3,345	\$25,450	\$26,450	\$24,450	\$24,450
FOOD	20720163 - 633500	\$854	\$473	\$0	\$0	\$0	\$0
CLOTHING	20720163 - 634500	\$7,143	\$10,493	\$14,000	\$12,700	\$12,700	\$12,700
RECREATION SUPPLIES	20720163 - 637800	\$11,557	\$9,599	\$11,250	\$11,250	\$11,250	\$11,250
		\$19,554	\$20,564	\$25,250	\$23,950	\$23,950	\$23,950
DUES & MEMBERSHIPS	20720164 - 642000	\$40,542	\$38,761	\$35,650	\$35,025	\$35,025	\$35,025
		\$40,542	\$38,761	\$35,650	\$35,025	\$35,025	\$35,025
TOTAL YOUTH		\$101,290	\$93,673	\$116,779	\$115,350	\$124,929	\$124,929

**City of South Portland
2019/2020 Proposed Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RECREATION - YOUTH			
HOURLY	20720161 - 611000 1 TC COORD	\$5,344	\$5,344
TEMPORARY HELP	20720161 - 612000 2.00 Cheering Coordinator (2) at 1,500.00 = 3,000	\$29,925	\$29,925
	1.00 Cheering Instructors at 4,000.00 = 4,000		
	1.00 Ski Program Instructor at 1,000.00 = 1,000		
	1.00 Ultimate Frisbee at 500.00 = 500		
	3.00 Baby Sitting at 700.00 = 2,100		
	4.00 Childrens Art at 500.00 = 2,000		
	50.00 Floor Hockey Referee at 12.00 = 600		
	2.00 Hoop Magic Basketball Coordinators at 800.00 = 1,600		
	1.00 Hoop Magic Basketball Instructors at 700.00 = 700		
	1.00 Hot Shot at 200.00 = 200		
	4.00 Lego Club Instructor at 300.00 = 1,200		
	1.00 Preschool Activities Programming at 1,200.00 = 1,200		
	1.00 Red Riot Dribbler at 1,500.00 = 1,500		
	100.00 Soccer Referee at 11.00 = 1,100		
	1.00 Spring/Fall Track at 3,500.00 = 3,500		
	1.00 Start Smart Program Instructor at 1,000.00 = 1,000		
	150.00 Winter Youth Basketball Officials at 11.50 = 1,725		
	1.00 Yoga Kids at 1,000.00 = 1,000		
	2.00 Youth Flag Football Coordinator at 1,000.00 = 2,000		
	Spring and Fall		
MAINE STATE RETIREMENT	20720161 - 618000	\$535	\$535
SOCIAL SECURITY	20720161 - 618300	\$2,698	\$2,698
WORKERS COMP	20720161 - 618500	\$1,032	\$1,032
HEALTH INSURANCE	20720161 - 618600	\$1,970	\$1,970
EQUIPMENT RENTAL	20720162 - 626000 6.00 Ski Program Bus at 425.00 = 2,550	\$5,050	\$5,050
	2.00 Family Trips at 1,250.00 = 2,500		

**City of South Portland
2019/2020 Proposed Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
CONTRACTED SERVICES	20720162 - 628800	5.00	Dragon Fire Martial Arts	at	1,200.00	=	6,000	\$19,400
		6.00	Drouin Dance Studio	at	400.00	=	2,400	
		1.00	Field Hockey Program	at	2,000.00	=	2,000	
		1.00	GPS Soccer	at	6,000.00	=	6,000	
		1.00	High School League Basketball Officials	at	1,500.00	=	1,500	
		1.00	Rec League Certified Basketball Officials	at	1,500.00	=	1,500	
CLOTHING	20720163 - 634500	1.00	Field Hockey Shirts	at	1,000.00	=	1,000	\$12,700
		1.00	All Winter Youth basketball shirts	at	4,100.00	=	4,100	
		1.00	Cheering Shirts	at	1,200.00	=	1,200	
		1.00	Fall Soccer Shirts	at	2,800.00	=	2,800	
		1.00	Floor & Pillow Hockey Shirts	at	1,000.00	=	1,000	
		1.00	Football Shirts	at	500.00	=	500	
		1.00	Hoop Magic Tee Shirts	at	700.00	=	700	
		1.00	Red Riot Dribblers Shirts	at	400.00	=	400	
		1.00	Ultimate Frisbee Shirts	at	500.00	=	500	
		1.00	Youth Referee Shirts	at	500.00	=	500	
RECREATION SUPPLIES	20720163 - 637800	1.00	Ball Bags	at	150.00	=	150	\$11,250
		1.00	Basketballs	at	1,500.00	=	1,500	
		1.00	Cheerleading Equipment	at	1,000.00	=	1,000	
		1.00	Father/Daughter Dance	at	1,500.00	=	1,500	
		1.00	Indoor Pillow & Floor Hockey Equipment	at	800.00	=	800	
		1.00	Lanyards and Whistles	at	200.00	=	200	
		1.00	Soccer Balls	at	4,800.00	=	4,800	
		1.00	Track Awards-Supplies	at	300.00	=	300	
		1.00	Youth Soccer Goals	at	1,000.00	=	1,000	
DUES & MEMBERSHIPS	20720164 - 642000	1.00	Cheering Tournament and Association Fees	at	1,825.00	=	1,825	\$35,025
		1.00	Marketing and Advertising Programs Facebook Blasts, etc	at	1,000.00	=	1,000	
		1.00	Baby-sitting Red Cross Fee	at	900.00	=	900	
		1.00	Boys and Girls Club League Fee	at	3,000.00	=	3,000	
		2.00	Family Trip Ticket Purchases	at	3,500.00	=	7,000	
		1.00	Father/Daughter Dance	at	2,500.00	=	2,500	

**City of South Portland
2019/2020 Proposed Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>					<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>	
	1.00 Learn to Ski Fees	at	5,000.00	=	5,000			
	1.00 MRPA Ticket Program	at	7,000.00	=	7,000			
	1.00 NYSCA Training and Clinic Fees	at	500.00	=	500			
	1.00 Red Claws Tickets/Hoop Mania	at	1,500.00	=	1,500			
	1.00 Travel Team Basketball Fees	at	4,000.00	=	4,000			
	1.00 Ultimate Frisbee Tournament Fees	at	800.00	=	800			
<hr/>								
TOTAL YOUTH						\$124,929	\$124,929	

**City of South Portland
2019/2020
Adopted Budget
Enterprise Fund Expenditure**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RECREATION - VACATION CAMPS							
HOURLY	20720361 - 611000	\$0	\$72	\$5,636	\$7,812	\$7,772	\$7,772
TEMPORARY HELP	20720361 - 612000	\$2,496	\$6,008	\$3,200	\$3,200	\$1,620	\$1,620
MAINE STATE RETIREMENT	20720361 - 618000	\$0	\$7	\$0	\$195	\$195	\$195
SOCIAL SECURITY	20720361 - 618300	\$191	\$465	\$676	\$597	\$718	\$718
WORKERS COMP	20720361 - 618500	\$58	\$188	\$238	\$196	\$244	\$244
		\$2,745	\$6,739	\$9,750	\$12,000	\$10,549	\$10,549
FOOD	20720363 - 633500	\$411	\$431	\$300	\$300	\$150	\$150
RECREATION SUPPLIES	20720363 - 637800	\$168	\$133	\$200	\$200	\$100	\$100
		\$578	\$564	\$500	\$500	\$250	\$250
DUES & MEMBERSHIPS	20720364 - 642000	\$4,473	\$3,628	\$4,000	\$4,000	\$3,000	\$3,000
		\$4,473	\$3,628	\$4,000	\$4,000	\$3,000	\$3,000
TOTAL VACATION CAMPS		\$7,796	\$10,932	\$14,250	\$16,500	\$13,799	\$13,799

**City of South Portland
2019/2020
Adopted Budget
Enterprise Fund Expenditure**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RECREATION - SUMMER SPORTS CAMPS							
TEMPORARY HELP	20720461 - 612000	\$5,093	\$12,908	\$16,550	\$14,410	\$14,410	\$14,410
SOCIAL SECURITY	20720461 - 618300	\$769	\$1,026	\$1,266	\$1,266	\$1,266	\$1,266
WORKERS COMP	20720461 - 618500	\$239	\$312	\$497	\$497	\$497	\$497
		\$6,101	\$14,246	\$18,313	\$16,173	\$16,173	\$16,173
FOOD	20720463 - 633500	\$9	\$0	\$0	\$0	\$0	\$0
CLOTHING	20720463 - 634500	\$559	\$1,457	\$2,300	\$2,600	\$2,600	\$2,600
RECREATION SUPPLIES	20720463 - 637800	\$0	\$15	\$1,600	\$1,100	\$1,500	\$1,500
		\$568	\$1,471	\$3,900	\$3,700	\$4,100	\$4,100
DUES & MEMBERSHIPS	20720464 - 642000	\$4,385	\$13,613	\$16,000	\$24,000	\$22,500	\$22,500
		\$4,385	\$13,613	\$16,000	\$24,000	\$22,500	\$22,500
TOTAL SUMMER SPORTS CAMPS		\$11,054	\$29,330	\$38,213	\$43,873	\$42,773	\$42,773

**City of South Portland
2019/2020 Proposed Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>	
RECREATION - SUMMER SPORTS CAMPS									
TEMPORARY HELP	20720461 - 612000	150.00	Summer Youth Tennis Instructors	at	11.00	=	1,650	\$14,410	\$14,410
		1.00	"Nothing But Net" Camp Coordinator	at	2,500.00	=	2,500		
		110.00	"Nothing But Net" Camp Instructors	at	11.00	=	1,210		
		1.00	Big Red Camp Coordinator	at	3,000.00	=	3,000		
		250.00	Big Red Camp Instructors	at	11.00	=	2,750		
		1.00	Cross Country and Track Camp Coordinator	at	1,500.00	=	1,500		
		1.00	Soccer Camp Coordinator	at	800.00	=	800		
		1.00	Summer Youth Tennis Coordinator	at	1,000.00	=	1,000		
SOCIAL SECURITY	20720461 - 618300							\$1,266	\$1,266
WORKERS COMP	20720461 - 618500							\$497	\$497
CLOTHING	20720463 - 634500	1.00	Big Red T-Shirts	at	700.00	=	700	\$2,600	\$2,600
		1.00	Cross Country and track Shirts	at	200.00	=	200		
		1.00	Field Hockey Shirts	at	300.00	=	300		
		1.00	Football Shirts	at	500.00	=	500		
		1.00	Nothing But Net Shirts	at	700.00	=	700		
		1.00	Soccer Shirts	at	200.00	=	200		
RECREATION SUPPLIES	20720463 - 637800	1.00	Field Hockey	at	300.00	=	300	\$1,500	\$1,500
		1.00	Nothing But Net Supplies	at	500.00	=	500		
		1.00	Other Sports Camps Supplies	at	700.00	=	700		
DUES & MEMBERSHIPS	20720464 - 642000	1.00	Seaspray Kayak Camp	at	7,000.00	=	7,000	\$22,500	\$22,500
		1.00	Challenger Soccer Camp	at	8,000.00	=	8,000		
		1.00	Drouin Dance Center Camp	at	1,000.00	=	1,000		
		1.00	GPS Soccer Camp	at	3,000.00	=	3,000		
		1.00	Science Camp	at	1,000.00	=	1,000		
		1.00	STYX Field Hockey Camp	at	1,000.00	=	1,000		
		1.00	Tennis Camp	at	1,500.00	=	1,500		
TOTAL SUMMER SPORTS CAMPS								\$42,773	\$42,773

**City of South Portland
2019/2020
Adopted Budget
Enterprise Fund Expenditure**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RECREATION - SUMMER RECREATION CAMPS							
HOURLY	20720561 - 611000	\$5,173	\$13,735	\$20,705	\$27,118	\$32,169	\$32,169
TEMPORARY HELP	20720561 - 612000	\$157,004	\$178,849	\$195,822	\$204,742	\$193,116	\$193,116
OVERTIME	20720561 - 612500	\$140	\$813	\$1,500	\$900	\$900	\$900
MAINE STATE RETIREMENT	20720561 - 618000	\$357	\$436	\$0	\$521	\$1,036	\$1,036
401A	20720561 - 618101	\$91	\$717	\$574	\$503	\$501	\$501
LONG TERM DISABILITY	20720561 - 618200	\$6	\$52	\$25	\$27	\$27	\$27
SOCIAL SECURITY	20720561 - 618300	\$11,410	\$12,636	\$16,635	\$17,719	\$15,631	\$15,631
WORKERS COMP	20720561 - 618500	\$3,551	\$3,963	\$5,614	\$5,838	\$4,994	\$4,994
HEALTH INSURANCE	20720561 - 618600	\$119	\$1,233	\$1,732	\$1,732	\$5,303	\$5,303
		\$177,850	\$212,435	\$242,607	\$259,100	\$253,677	\$253,677
TELEPHONE	20720562 - 622000	\$1,676	\$1,546	\$2,000	\$1,000	\$1,200	\$1,200
EQUIPMENT RENTAL	20720562 - 626000	\$7,192	\$10,329	\$10,000	\$10,000	\$10,000	\$10,000
		\$8,868	\$11,874	\$12,000	\$11,000	\$11,200	\$11,200
FOOD	20720563 - 633500	\$3,882	\$3,181	\$3,000	\$3,000	\$3,000	\$3,000
CLOTHING	20720563 - 634500	\$5,982	\$220	\$4,900	\$4,900	\$4,900	\$4,900
RECREATION SUPPLIES	20720563 - 637800	\$8,180	\$10,007	\$7,600	\$7,600	\$10,000	\$10,000
		\$18,045	\$13,407	\$15,500	\$15,500	\$17,900	\$17,900
DUES & MEMBERSHIPS	20720564 - 642000	\$40,436	\$42,360	\$50,000	\$55,000	\$55,000	\$55,000
		\$40,436	\$42,360	\$50,000	\$55,000	\$55,000	\$55,000
TOTAL SUMMER RECREATION CAMPS		\$245,199	\$280,077	\$320,107	\$340,600	\$337,777	\$337,777

**City of South Portland
2019/2020 Proposed Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>			<u>Explanation</u>				<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>	
RECREATION - SUMMER RECREATION CAMPS									
HOURLY	20720561 - 611000	1	REC CO SCH				\$32,169	\$32,169	
		4	SCH AGE SL						
		1	TC COORD						
TEMPORARY HELP	20720561 - 612000	960.00	(3) Counselor Aides (Special Needs)	at	12.50	=	12,000	\$193,116	\$193,116
		976.00	(4) Asst. Directors	at	12.25	=	11,956		
		1,220.00	Bus Drivers	at	18.00	=	21,960		
		12,800.00	Counselors and Jr. Counselors	at	11.50	=	147,200		
OVERTIME	20720561 - 612500	60.00	General Staff	at	15.00	=	900	\$900	\$900
MAINE STATE RETIREMENT	20720561 - 618000						\$1,036	\$1,036	
401A	20720561 - 618101						\$501	\$501	
LONG TERM DISABILITY	20720561 - 618200						\$27	\$27	
SOCIAL SECURITY	20720561 - 618300						\$15,631	\$15,631	
WORKERS COMP	20720561 - 618500						\$4,994	\$4,994	
HEALTH INSURANCE	20720561 - 618600						\$5,303	\$5,303	
TELEPHONE	20720562 - 622000	1.00	General cell phones for all camps	at	1,200.00	=	1,200	\$1,200	\$1,200
EQUIPMENT RENTAL	20720562 - 626000	1.00	School Bus Mileage Fee	at	10,000.00	=	10,000	\$10,000	\$10,000
FOOD	20720563 - 633500	1.00	Food for Programs	at	3,000.00	=	3,000	\$3,000	\$3,000
CLOTHING	20720563 - 634500	1.00	T-shirts	at	4,900.00	=	4,900	\$4,900	\$4,900
RECREATION SUPPLIES	20720563 - 637800	1.00	Art Supplies	at	1,500.00	=	1,500	\$10,000	\$10,000
		1.00	Awards/Prizes	at	750.00	=	750		
		1.00	First Aid Supplies	at	2,000.00	=	2,000		
		1.00	Games	at	3,000.00	=	3,000		

**City of South Portland
2019/2020 Proposed Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
		1.00 Sports Equipment	at	2,750.00	=	2,750		
DUES & MEMBERSHIPS	20720564 - 642000	1.00 Field Trip Admission Charges - State Park, Happy Wheels, Aquaboggan, Fun Town, etc,...	at	55,000.00	=	55,000	\$55,000	\$55,000
TOTAL SUMMER RECREATION CAMPS							\$337,777	\$337,777

**City of South Portland
2019/2020
Adopted Budget
Enterprise Fund Expenditure**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RECREATION - ADULT LEAGUES							
TEMPORARY HELP	20720661 - 612000	\$8,905	\$10,171	\$10,700	\$11,900	\$11,900	\$11,900
SOCIAL SECURITY	20720661 - 618300	\$668	\$764	\$819	\$910	\$910	\$910
WORKERS COMP	20720661 - 618500	\$205	\$287	\$269	\$300	\$300	\$300
		\$9,778	\$11,222	\$11,788	\$13,110	\$13,110	\$13,110
CONTRACTED SERVICES	20720662 - 628800	\$13,730	\$25,106	\$35,980	\$35,180	\$31,230	\$31,230
		\$13,730	\$25,106	\$35,980	\$35,180	\$31,230	\$31,230
CLOTHING	20720663 - 634500	\$5,299	\$9,790	\$7,000	\$10,000	\$10,000	\$10,000
AGRICULTURE SUPPLIES	20720663 - 637000	\$0	\$0	\$0	\$0	\$4,000	\$4,000
RECREATION SUPPLIES	20720663 - 637800	\$1,632	\$2,425	\$3,000	\$3,000	\$3,000	\$3,000
		\$6,931	\$12,214	\$10,000	\$13,000	\$17,000	\$17,000
TOTAL ADULT LEAGUES		\$30,439	\$48,543	\$57,768	\$61,290	\$61,340	\$61,340

**City of South Portland
2019/2020 Proposed Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>	
RECREATION - ADULT LEAGUES									
TEMPORARY HELP	20720661 - 612000	1.00	Adult Basketball supervisor	at	2,700.00	=	2,700	\$11,900	\$11,900
		1.00	Adult Flag Football Supervisor	at	700.00	=	700		
		1.00	Pickleball Supervisor	at	4,800.00	=	4,800		
		1.00	Soccer League Supervisor	at	500.00	=	500		
		1.00	Softball Supervisor	at	3,200.00	=	3,200		
SOCIAL SECURITY	20720661 - 618300							\$910	\$910
WORKERS COMP	20720661 - 618500							\$300	\$300
CONTRACTED SERVICES	20720662 - 628800	9.00	Basketball All 9 Leagues Referees	at	2,500.00	=	22,500	\$31,230	\$31,230
		6.00	Marketing Adult Sports Leagues each Season	at	30.00	=	180		
		1.00	Flag Football Referees	at	1,200.00	=	1,200		
		1.00	Soccer Officials Spring and Summer	at	1,350.00	=	1,350		
		1.00	Softball Spring and Summer Umpires	at	6,000.00	=	6,000		
CLOTHING	20720663 - 634500	1.00	Adult League T-shirts	at	10,000.00	=	10,000	\$10,000	\$10,000
AGRICULTURE SUPPLIES	20720663 - 637000	1.00	Various Field Materials	at	4,000.00	=	4,000	\$4,000	\$4,000
RECREATION SUPPLIES	20720663 - 637800	1.00	Adult League Equipment	at	1,500.00	=	1,500	\$3,000	\$3,000
		1.00	Softball supplies, bases, softballs, etc,..	at	1,500.00	=	1,500		
TOTAL ADULT LEAGUES								\$61,340	\$61,340

**City of South Portland
2019/2020
Adopted Budget
Enterprise Fund Expenditure**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RECREATION - SENIOR PROGRAMS							
HOURLY	20720761 - 611000	\$0	\$4,181	\$13,497	\$14,952	\$14,880	\$14,880
TEMPORARY HELP	20720761 - 612000	\$22,850	\$28,953	\$28,800	\$25,400	\$21,800	\$21,800
MAINE STATE RETIREMENT	20720761 - 618000	\$0	\$403	\$1,350	\$1,495	\$1,488	\$1,488
SOCIAL SECURITY	20720761 - 618300	\$1,632	\$2,520	\$3,236	\$3,440	\$2,806	\$2,806
WORKERS COMP	20720761 - 618500	\$503	\$914	\$1,142	\$1,214	\$990	\$990
HEALTH INSURANCE	20720761 - 618600	\$0	\$0	\$1,350	\$3,245	\$3,245	\$3,245
		\$24,985	\$36,972	\$49,375	\$49,746	\$45,209	\$45,209
EQUIPMENT RENTAL	20720762 - 626000	\$125	\$0	\$3,000	\$3,000	\$3,000	\$3,000
		\$125	\$0	\$3,000	\$3,000	\$3,000	\$3,000
FOOD	20720763 - 633500	\$3,297	\$4,250	\$4,500	\$5,000	\$5,000	\$5,000
HOUSEHOLD SUPPLIES	20720763 - 635500	\$124	\$78	\$500	\$150	\$150	\$150
		\$3,421	\$4,328	\$5,000	\$5,150	\$5,150	\$5,150
DUES & MEMBERSHIPS	20720764 - 642000	\$9,263	\$10,895	\$10,000	\$14,000	\$14,000	\$14,000
		\$9,263	\$10,895	\$10,000	\$14,000	\$14,000	\$14,000
RECREATIONAL EQUIPMENT	20720765 - 655000	\$751	\$303	\$1,000	\$600	\$2,600	\$2,600
		\$751	\$303	\$1,000	\$600	\$2,600	\$2,600
TOTAL SENIOR PROGRAMS		\$38,545	\$52,498	\$68,375	\$72,496	\$69,959	\$69,959

**City of South Portland
2019/2020 Proposed Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RECREATION - SENIOR PROGRAMS								
HOURLY	20720761 - 611000	1	RECCOORD				\$14,880	\$14,880
TEMPORARY HELP	20720761 - 612000	1.00	AEROBIC DANCE	at	4,800.00	=	4,800	\$21,800
		1.00	TAI CHI INSTRUCTOR	at	1,000.00	=	1,000	\$21,800
		1.00	ADULT DANCE INSTRUCTOR	at	1,800.00	=	1,800	
		1.00	SENIOR ENRICHMENT INSTRUCTOR	at	1,600.00	=	1,600	
		450.00	SENIOR Mini-Bus Driver	at	18.00	=	8,100	
		1.00	STRETCH AND STEP INSTRUCTOR	at	4,500.00	=	4,500	
MAINE STATE RETIREMENT	20720761 - 618000						\$1,488	\$1,488
SOCIAL SECURITY	20720761 - 618300						\$2,806	\$2,806
WORKERS COMP	20720761 - 618500						\$990	\$990
HEALTH INSURANCE	20720761 - 618600						\$3,245	\$3,245
EQUIPMENT RENTAL	20720762 - 626000	1.00	SENIOR TRIP BUS	at	3,000.00	=	3,000	\$3,000
FOOD	20720763 - 633500	1.00	SENIOR PROGRAMMING FOOD	at	5,000.00	=	5,000	\$5,000
HOUSEHOLD SUPPLIES	20720763 - 635500	1.00	NAPKINS/CUPS/PLATES/PLASTIC WARE	at	150.00	=	150	\$150
DUES & MEMBERSHIPS	20720764 - 642000	1.00	BINGO PRIZES	at	2,000.00	=	2,000	\$14,000
		1.00	Senior Trips/Speakers	at	12,000.00	=	12,000	\$14,000
RECREATIONAL EQUIPMENT	20720765 - 655000	1.00	SPECIAL EVENTS, GAMES, EXERCISE EQUIPMENT	at	2,600.00	=	2,600	\$2,600
TOTAL SENIOR PROGRAMS							\$69,959	\$69,959

**City of South Portland
2019/2020
Adopted Budget
Enterprise Fund Expenditure**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RECREATION - ADULT PROGRAMS							
TEMPORARY HELP	20720861 - 612000	\$27,189	\$23,845	\$25,500	\$25,500	\$28,500	\$28,500
SOCIAL SECURITY	20720861 - 618300	\$1,903	\$2,059	\$1,951	\$1,951	\$2,180	\$2,180
WORKERS COMP	20720861 - 618500	\$588	\$737	\$641	\$641	\$717	\$717
		\$29,680	\$26,642	\$28,092	\$28,092	\$31,397	\$31,397
RECREATIONAL EQUIPMENT	20720865 - 655000	\$1,061	\$3,428	\$3,200	\$2,000	\$3,000	\$3,000
		\$1,061	\$3,428	\$3,200	\$2,000	\$3,000	\$3,000
TOTAL ADULT PROGRAMS		\$30,741	\$30,069	\$31,292	\$30,092	\$34,397	\$34,397

**City of South Portland
2019/2020 Proposed Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>	
RECREATION - ADULT PROGRAMS									
TEMPORARY HELP	20720861 - 612000	1.00	ADULT ART INSTRUCTOR	at	1,500.00	=	1,500	\$28,500	\$28,500
		1.00	GENTLE YOGA INSTRUCTOR	at	6,000.00	=	6,000		
		1.00	MIX IT UP INSTRUCTOR	at	9,000.00	=	9,000		
		1.00	OTHER PROGRAMS	at	9,500.00	=	9,500		
		1.00	TENNIS INSTRUCTOR	at	2,500.00	=	2,500		
SOCIAL SECURITY	20720861 - 618300							\$2,180	\$2,180
WORKERS COMP	20720861 - 618500							\$717	\$717
RECREATIONAL EQUIPMENT	20720865 - 655000	1.00	ART SUPPLIES	at	200.00	=	200	\$3,000	\$3,000
		1.00	EXERCISE EQUIPMENT	at	2,300.00	=	2,300		
		1.00	TENNIS & ADULT Program SUPPLIES	at	500.00	=	500		
TOTAL ADULT PROGRAMS								\$34,397	\$34,397

**City of South Portland
2019/2020
Adopted Budget
Enterprise Fund Expenditure**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RECREATION - AFTER SCHOOL PROGRAMS							
HOURLY	20720961 - 611000	\$46,956	\$42,197	\$54,803	\$58,487	\$58,200	\$58,200
TEMPORARY HELP	20720961 - 612000	\$25,802	\$35,613	\$30,000	\$21,000	\$21,000	\$21,000
OVERTIME	20720961 - 612500	\$890	\$1,264	\$0	\$0	\$0	\$0
MAINE STATE RETIREMENT 401A	20720961 - 618000	\$2,539	\$778	\$0	\$0	\$0	\$0
	20720961 - 618101	\$1,254	\$2,675	\$2,962	\$3,021	\$3,021	\$3,021
LONG TERM DISABILITY	20720961 - 618200	\$89	\$191	\$159	\$335	\$335	\$335
SOCIAL SECURITY	20720961 - 618300	\$5,669	\$6,416	\$6,261	\$5,375	\$5,375	\$5,375
WORKERS COMP	20720961 - 618500	\$1,743	\$2,308	\$2,133	\$1,848	\$1,848	\$1,848
HEALTH INSURANCE	20720961 - 618600	\$277	\$6,021	\$8,458	\$8,458	\$8,458	\$8,458
		\$85,220	\$97,463	\$104,776	\$98,524	\$98,237	\$98,237
TELEPHONE	20720962 - 622000	\$0	\$0	\$0	\$0	\$660	\$660
EQUIPMENT RENTAL	20720962 - 626000	\$0	\$528	\$1,000	\$1,000	\$1,000	\$1,000
		\$0	\$528	\$1,000	\$1,000	\$1,660	\$1,660
FOOD	20720963 - 633500	\$2,198	\$2,360	\$2,000	\$1,650	\$1,650	\$1,650
RECREATION SUPPLIES	20720963 - 637800	\$2,214	\$1,515	\$2,500	\$1,250	\$2,500	\$2,500
		\$4,412	\$3,875	\$4,500	\$2,900	\$4,150	\$4,150
DUES & MEMBERSHIPS	20720964 - 642000	\$3,453	\$2,698	\$3,000	\$1,500	\$1,500	\$1,500
		\$3,453	\$2,698	\$3,000	\$1,500	\$1,500	\$1,500
TOTAL AFTER SCHOOL PROGRAMS		\$93,085	\$104,565	\$113,276	\$103,924	\$105,547	\$105,547

**City of South Portland
2019/2020 Proposed Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>							<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RECREATION - AFTER SCHOOL PROGRAMS									
HOURLY	20720961 - 611000	2	AFTSCHTCHR					\$58,200	\$58,200
		1	REC CO SCH						
TEMPORARY HELP	20720961 - 612000	1.00	Community Center Staff	at	21,000.00	=	21,000	\$21,000	\$21,000
401A	20720961 - 618101							\$3,021	\$3,021
LONG TERM DISABILITY	20720961 - 618200							\$335	\$335
SOCIAL SECURITY	20720961 - 618300							\$5,375	\$5,375
WORKERS COMP	20720961 - 618500							\$1,848	\$1,848
HEALTH INSURANCE	20720961 - 618600							\$8,458	\$8,458
TELEPHONE	20720962 - 622000	12.00	Site Cellphone	at	55.00	=	660	\$660	\$660
EQUIPMENT RENTAL	20720962 - 626000	1.00	Bus use for trips	at	1,000.00	=	1,000	\$1,000	\$1,000
FOOD	20720963 - 633500	1.00		at	1,650.00	=	1,650	\$1,650	\$1,650
RECREATION SUPPLIES	20720963 - 637800	1.00		at	2,500.00	=	2,500	\$2,500	\$2,500
DUES & MEMBERSHIPS	20720964 - 642000	1.00		at	1,500.00	=	1,500	\$1,500	\$1,500
TOTAL AFTER SCHOOL PROGRAMS								\$105,547	\$105,547

**City of South Portland
2019/2020
Adopted Budget
Enterprise Fund Expenditure**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RECREATION - SKILLIN BEFORE/AFTER SCHOOL							
HOURLY	20721061 - 611000	\$0	\$622	\$17,782	\$18,226	\$18,137	\$18,137
TEMPORARY HELP	20721061 - 612000	\$0	\$24,277	\$25,000	\$15,000	\$15,000	\$15,000
OVERTIME	20721061 - 612500	\$0	\$1,311	\$0	\$0	\$0	\$0
MAINE STATE RETIREMENT	20721061 - 618000	\$0	\$60	\$0	\$1,823	\$1,823	\$1,823
SOCIAL SECURITY	20721061 - 618300	\$0	\$1,615	\$3,273	\$2,542	\$2,542	\$2,542
WORKERS COMP	20721061 - 618500	\$0	\$626	\$1,076	\$836	\$836	\$836
		\$0	\$28,510	\$47,131	\$38,427	\$38,338	\$38,338
TELEPHONE	20721062 - 622000	\$0	\$0	\$0	\$0	\$660	\$660
EQUIPMENT RENTAL	20721062 - 626000	\$0	\$528	\$1,000	\$1,000	\$1,000	\$1,000
		\$0	\$528	\$1,000	\$1,000	\$1,660	\$1,660
FOOD	20721063 - 633500	\$0	\$1,251	\$1,000	\$1,000	\$1,000	\$1,000
RECREATION SUPPLIES	20721063 - 637800	\$0	\$1,284	\$2,500	\$1,500	\$2,500	\$2,500
		\$0	\$2,536	\$3,500	\$2,500	\$3,500	\$3,500
DUES & MEMBERSHIPS	20721064 - 642000	\$0	\$259	\$1,000	\$500	\$500	\$500
		\$0	\$259	\$1,000	\$500	\$500	\$500
TOTAL SKILLIN BEFORE/AFTER SCHOOL		\$0	\$31,833	\$52,631	\$42,427	\$43,998	\$43,998

**City of South Portland
2019/2020 Proposed Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>			<u>Explanation</u>					<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RECREATION - SKILLIN BEFORE/AFTER SCHOOL									
HOURLY	20721061 - 611000	1	SCH AGE SL					\$18,137	\$18,137
TEMPORARY HELP	20721061 - 612000	1.00	BEFORE AND AFTER SCHOOL CARE AT SKILLIN SCHOOL	at	15,000.00	=	15,000	\$15,000	\$15,000
MAINE STATE RETIREMENT	20721061 - 618000							\$1,823	\$1,823
SOCIAL SECURITY	20721061 - 618300							\$2,542	\$2,542
WORKERS COMP	20721061 - 618500							\$836	\$836
TELEPHONE	20721062 - 622000	12.00	Site Cellphone	at	55.00	=	660	\$660	\$660
EQUIPMENT RENTAL	20721062 - 626000	1.00	Bus for trips	at	1,000.00	=	1,000	\$1,000	\$1,000
FOOD	20721063 - 633500	1.00		at	1,000.00	=	1,000	\$1,000	\$1,000
RECREATION SUPPLIES	20721063 - 637800	1.00	Arts and Crafts/Gym Equipment	at	2,500.00	=	2,500	\$2,500	\$2,500
DUES & MEMBERSHIPS	20721064 - 642000	1.00	Trips/Contracted Performers	at	500.00	=	500	\$500	\$500
TOTAL SKILLIN BEFORE/AFTER SCHOOL								\$43,998	\$43,998

**City of South Portland
2019/2020
Adopted Budget
Enterprise Fund Expenditure**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RECREATION - KALER BEFORE/AFTER SCHOOL							
HOURLY	20721161 - 611000	\$0	\$0	\$17,036	\$17,462	\$17,377	\$17,377
TEMPORARY HELP	20721161 - 612000	\$0	\$0	\$25,000	\$15,000	\$15,000	\$15,000
SOCIAL SECURITY	20721161 - 618300	\$0	\$0	\$3,216	\$2,483	\$2,483	\$2,483
WORKERS COMP	20721161 - 618500	\$0	\$0	\$1,057	\$816	\$816	\$816
		\$0	\$0	\$46,309	\$35,761	\$35,676	\$35,676
TELEPHONE	20721162 - 622000	\$0	\$0	\$0	\$0	\$660	\$660
EQUIPMENT RENTAL	20721162 - 626000	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		\$0	\$0	\$1,000	\$1,000	\$1,660	\$1,660
FOOD	20721163 - 633500	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
RECREATION SUPPLIES	20721163 - 637800	\$0	\$0	\$3,000	\$1,500	\$2,500	\$2,500
		\$0	\$0	\$4,000	\$2,500	\$3,500	\$3,500
DUES & MEMBERSHIPS	20721164 - 642000	\$0	\$0	\$1,000	\$500	\$500	\$500
		\$0	\$0	\$1,000	\$500	\$500	\$500
TOTAL KALER BEFORE/AFTER SCHOOL		\$0	\$0	\$52,309	\$39,761	\$41,336	\$41,336

**City of South Portland
2019/2020 Proposed Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>			<u>Explanation</u>					<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RECREATION - KALER BEFORE/AFTER SCHOOL									
HOURLY	20721161 - 611000	1	SCH AGE SL					\$17,377	\$17,377
TEMPORARY HELP	20721161 - 612000	1.00	BEFORE AND AFTER SCHOOL CARE AT KALER SCHOOL	at	15,000.00	=	15,000	\$15,000	\$15,000
SOCIAL SECURITY	20721161 - 618300							\$2,483	\$2,483
WORKERS COMP	20721161 - 618500							\$816	\$816
TELEPHONE	20721162 - 622000	12.00	Site Cellphone	at	55.00	=	660	\$660	\$660
EQUIPMENT RENTAL	20721162 - 626000	1.00	Bus for Field Trips	at	1,000.00	=	1,000	\$1,000	\$1,000
FOOD	20721163 - 633500	1.00		at	1,000.00	=	1,000	\$1,000	\$1,000
RECREATION SUPPLIES	20721163 - 637800	1.00	Arts and Crafts/Gym Equipment	at	2,500.00	=	2,500	\$2,500	\$2,500
DUES & MEMBERSHIPS	20721164 - 642000	1.00	Field Trips and Performers	at	500.00	=	500	\$500	\$500
TOTAL KALER BEFORE/AFTER SCHOOL								\$41,336	\$41,336

**City of South Portland
2019/2020
Adopted Budget
Enterprise Fund Expenditure**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RECREATION - BROWN BEFORE/AFTER SCHOOL							
HOURLY	20721261 - 611000	\$0	\$0	\$0	\$17,462	\$17,377	\$17,377
TEMPORARY HELP	20721261 - 612000	\$0	\$0	\$0	\$15,000	\$15,000	\$15,000
SOCIAL SECURITY	20721261 - 618300	\$0	\$0	\$0	\$2,483	\$2,483	\$2,483
		\$0	\$0	\$0	\$34,945	\$34,860	\$34,860
TELEPHONE	20721262 - 622000	\$0	\$0	\$0	\$0	\$660	\$660
EQUIPMENT RENTAL	20721262 - 626000	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
		\$0	\$0	\$0	\$1,000	\$1,660	\$1,660
FOOD	20721263 - 633500	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
RECREATION SUPPLIES	20721263 - 637800	\$0	\$0	\$0	\$1,500	\$2,500	\$2,500
		\$0	\$0	\$0	\$2,500	\$3,500	\$3,500
TOTAL BROWN BEFORE/AFTER SCHOOL		\$0	\$0	\$0	\$38,445	\$40,020	\$40,020

**City of South Portland
2019/2020 Proposed Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
RECREATION - BROWN BEFORE/AFTER SCHOOL			
HOURLY	20721261 - 611000 1 SCH AGE SL	\$17,377	\$17,377
TEMPORARY HELP	20721261 - 612000 1.00 BEFORE AND AFTER SCHOOL CARE AT BROWN SCHOOL at 15,000.00 = 15,000	\$15,000	\$15,000
SOCIAL SECURITY	20721261 - 618300	\$2,483	\$2,483
TELEPHONE	20721262 - 622000 12.00 Site Cellphone at 55.00 = 660	\$660	\$660
EQUIPMENT RENTAL	20721262 - 626000 1.00 Bus for Field Trips at 1,000.00 = 1,000	\$1,000	\$1,000
FOOD	20721263 - 633500 1.00 at 1,000.00 = 1,000	\$1,000	\$1,000
RECREATION SUPPLIES	20721263 - 637800 1.00 Arts and Crafts/Gym Equipment at 2,500.00 = 2,500	\$2,500	\$2,500
TOTAL BROWN BEFORE/AFTER SCHOOL		\$40,020	\$40,020

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
SR - BOAT RAMP							
TEMPORARY HELP	207461 - 612000	\$13,445	\$15,381	\$16,000	\$18,000	\$18,000	\$18,000
SOCIAL SECURITY	207461 - 618300	\$861	\$1,145	\$1,225	\$1,377	\$1,377	\$1,377
WORKERS COMP	207461 - 618500	\$269	\$384	\$432	\$453	\$519	\$519
		\$14,574	\$16,910	\$17,657	\$19,830	\$19,896	\$19,896
ELECTRIC	207462 - 622500	\$417	\$401	\$504	\$504	\$504	\$504
		\$417	\$401	\$504	\$504	\$504	\$504
CONSTRUCTION SUPPLIES	207463 - 638500	\$1,826	\$1,290	\$2,000	\$2,000	\$2,000	\$2,000
		\$1,826	\$1,290	\$2,000	\$2,000	\$2,000	\$2,000
TOTAL SR - BOAT RAMP		\$16,818	\$18,601	\$20,161	\$22,334	\$22,400	\$22,400

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
SR - BOAT RAMP			
TEMPORARY HELP	207461 - 612000 1.00 Hourly wages for junior ranger at 16,000.00 = 16,000	\$18,000	\$18,000
SOCIAL SECURITY	207461 - 618300	\$1,377	\$1,377
WORKERS COMP	207461 - 618500	\$519	\$519
ELECTRIC	207462 - 622500 12.00 Electrical Costs at 42.00 = 504	\$504	\$504
CONSTRUCTION SUPPLIES	207463 - 638500 1.00 Float repair - Misc fittings, pressure treated lumber, concrete, etc,...	\$2,000	\$2,000
TOTAL SR - BOAT RAMP		\$22,400	\$22,400

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
SR - PORTLAND STREET PIER							
WATER & SEWER	207562 - 622400	\$352	\$613	\$800	\$800	\$800	\$800
ELECTRIC	207562 - 622500	\$51	\$0	\$300	\$300	\$300	\$300
BUILDING MAINTENANCE	207562 - 627500	\$5,576	\$6,149	\$10,000	\$10,000	\$10,000	\$10,000
		\$10,182	\$6,762	\$11,100	\$11,100	\$11,100	\$11,100
CONSTRUCTION SUPPLIES	207563 - 638500	\$5,901	\$9,679	\$10,000	\$10,000	\$10,000	\$10,000
		\$5,901	\$9,679	\$10,000	\$10,000	\$10,000	\$10,000
CAPITAL OUTLAY	207565 - 650000	\$0	\$0	\$3,039	\$3,039	\$3,039	\$3,039
		\$0	\$0	\$3,039	\$3,039	\$3,039	\$3,039
TRANSFER OUT	207588 - 900001	\$3,269	\$4,979	\$5,161	\$0	\$0	\$0
		\$3,269	\$4,979	\$5,161	\$0	\$0	\$0
TOTAL SR - PORTLAND STREET PIER		\$19,351	\$21,420	\$29,300	\$24,139	\$24,139	\$24,139

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>	
SR - PORTLAND STREET PIER				
WATER & SEWER	207562 - 622400	1.00 Water and holding tank pumpout at Thomas Knight Park Boat Landing. Seasonal water at Fish Pier	at 800.00 = 800	\$800 \$800
ELECTRIC	207562 - 622500	12.00 Electricity - Portland Street Pier	at 25.00 = 300	\$300 \$300
BUILDING MAINTENANCE	207562 - 627500	1.00 Annual inspection, repairs or replace hoist; electrical seasonal install/remove on floats.	at 10,000.00 = 10,000	\$10,000 \$10,000
CONSTRUCTION SUPPLIES	207563 - 638500	1.00 Lumber supplies for floats, etc,.	at 10,000.00 = 10,000	\$10,000 \$10,000
CAPITAL OUTLAY	207565 - 650000	1.00 Capital reserve	at 3,039.00 = 3,039	\$3,039 \$3,039
TRANSFER OUT	207588 - 900001			\$0
TOTAL SR - PORTLAND STREET PIER				\$24,139 \$24,139

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
SR - ART IN THE PARK							
TEMPORARY HELP	207661 - 612000	\$400	\$400	\$400	\$400	\$400	\$400
		\$400	\$400	\$400	\$400	\$400	\$400
PRINTING & BINDING	207662 - 620500	\$7,400	\$5,735	\$7,600	\$7,600	\$7,600	\$7,600
EQUIPMENT RENTAL	207662 - 626000	\$270	\$278	\$325	\$325	\$325	\$325
CONTRACTED SERVICES	207662 - 628800	\$2,913	\$1,191	\$3,450	\$0	\$3,000	\$3,000
		\$10,583	\$7,204	\$11,375	\$7,925	\$10,925	\$10,925
FOOD	207663 - 633500	\$364	\$438	\$300	\$300	\$300	\$300
PRIZE AWARDS	207663 - 634000	\$7,914	\$6,980	\$7,000	\$7,000	\$7,000	\$7,000
CLOTHING	207663 - 634500	\$1,177	\$755	\$1,275	\$1,275	\$1,275	\$1,275
MISC SUPPLIES	207663 - 639900	\$558	\$666	\$300	\$0	\$0	\$0
		\$10,013	\$8,839	\$8,875	\$8,575	\$8,575	\$8,575
SCHOLARSHIP	207664 - 643100	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
		\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL SR - ART IN THE PARK		\$20,995	\$17,444	\$21,650	\$17,900	\$20,900	\$20,900

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
SR - ART IN THE PARK			
TEMPORARY HELP	207661 - 612000 2.00 \$200 Judging fee at 200.00 = 400	\$400	\$400
PRINTING & BINDING	207662 - 620500 1.00 Printing of programs and posters at 7,600.00 = 7,600	\$7,600	\$7,600
EQUIPMENT RENTAL	207662 - 626000 1.00 Rental of portable toilets for Art in the Park show at 325.00 = 325	\$325	\$325
CONTRACTED SERVICES	207662 - 628800	\$3,000	\$3,000
FOOD	207663 - 633500 1.00 Refreshments & Misc at 300.00 = 300	\$300	\$300
PRIZE AWARDS	207663 - 634000 1.00 Prize awards at 7,000.00 = 7,000	\$7,000	\$7,000
CLOTHING	207663 - 634500 1.00 Prize ribbons, tee-shirts at 75.00 = 75 1.00 T-shirts at 1,200.00 = 1,200	\$1,275	\$1,275
MISC SUPPLIES	207663 - 639900	\$0	
SCHOLARSHIP	207664 - 643100 1.00 Art in the Park Scholarship to high school student going on to study art in college at 1,000.00 = 1,000	\$1,000	\$1,000
TOTAL SR - ART IN THE PARK		\$20,900	\$20,900

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Summary**

		<u>ACTUAL</u> <u>2016/2017</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>APPROVED</u> <u>BUDGET</u> <u>2018/2019</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2019/2020</u>	<u>MANAGER'S</u> <u>BUDGET</u> <u>2019/2020</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2019/2020</u>
SR - STREET OPENINGS							
HOURLY	208261 - 611000	\$43,941	\$40,107	\$47,965	\$43,134	\$42,923	\$42,923
OVERTIME	208261 - 612500	\$22	\$0	\$727	\$727	\$727	\$727
MAINE STATE RETIREMENT	208261 - 618000	\$4,272	\$3,878	\$4,412	\$4,313	\$4,365	\$4,365
DEFERRED COMP	208261 - 618100	\$0	\$0	\$366	\$0	\$0	\$0
SOCIAL SECURITY	208261 - 618300	\$3,421	\$3,068	\$2,591	\$3,300	\$3,339	\$3,339
WORKERS COMP	208261 - 618500	\$592	\$622	\$918	\$823	\$813	\$813
HEALTH INSURANCE	208261 - 618600	\$11,692	\$13,089	\$15,348	\$14,288	\$14,288	\$14,288
		\$63,940	\$60,764	\$72,327	\$66,585	\$66,455	\$66,455
ADVERTISING	208262 - 621000	\$75	\$0	\$100	\$100	\$100	\$100
TELEPHONE	208262 - 622000	\$620	\$738	\$696	\$696	\$696	\$696
MOTOR VEHICLE MAINT	208262 - 626500	\$1,296	\$36	\$5,400	\$5,400	\$5,400	\$5,400
CONTRACTED SERVICES	208262 - 628800	\$1,044	\$0	\$800	\$800	\$800	\$800
CONTRACT SERVICES-ENGINEERING	208262 - 628802	\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000
TRAINING	208262 - 629000	\$0	\$0	\$1,350	\$1,350	\$1,350	\$1,350
		\$3,036	\$774	\$11,346	\$11,346	\$11,346	\$11,346
OFFICE SUPPLIES	208263 - 630500	\$96	\$0	\$500	\$500	\$500	\$500
GAS & OIL	208263 - 632000	\$974	\$870	\$874	\$874	\$874	\$874
TIRES	208263 - 632500	\$0	\$387	\$400	\$400	\$400	\$400
ENGINEERING SUPPLIES	208263 - 638400	\$341	\$69	\$400	\$400	\$400	\$400
		\$1,411	\$1,326	\$2,174	\$2,174	\$2,174	\$2,174
HIGHWAY MAINTENANCE	208265 - 651600	\$0	\$0	\$10,400	\$10,400	\$10,400	\$10,400
OTHER EQUIPMENT	208265 - 656000	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		\$0	\$0	\$11,400	\$11,400	\$11,400	\$11,400
TRANSFER OUT	208288 - 900001	\$72	\$72	\$108	\$108	\$108	\$108
		\$72	\$72	\$108	\$108	\$108	\$108
TOTAL SR - STREET OPENINGS		\$68,459	\$62,936	\$97,355	\$91,613	\$91,483	\$91,483

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
SR - STREET OPENINGS			
HOURLY	208261 - 611000	\$42,923	\$42,923
OVERTIME	208261 - 612500	\$727	\$727
MAINE STATE RETIREMENT	208261 - 618000	\$4,365	\$4,365
DEFERRED COMP	208261 - 618100	\$0	
SOCIAL SECURITY	208261 - 618300	\$3,339	\$3,339
WORKERS COMP	208261 - 618500	\$813	\$813
HEALTH INSURANCE	208261 - 618600	\$14,288	\$14,288
ADVERTISING	208262 - 621000	1.00 Mailed notices; newspaper ads.	at 100.00 = 100 \$100 \$100
TELEPHONE	208262 - 622000	12.00 Street Opening /Engineering Inspector cell phone	at 52.00 = 624 \$696 \$696
		12.00 Street Opening's share of the Phone and T-1 internet service.	at 6.00 = 72
MOTOR VEHICLE MAINT	208262 - 626500	12.00 Replacement Street Opening / Engineering Inspectors vehicle.	at 450.00 = 5,400 \$5,400 \$5,400
CONTRACTED SERVICES	208262 - 628800	1.00 Small street or sidewalk projects done through Street Openings.	at 800.00 = 800 \$800 \$800
CONTRACT SERVICES-ENGINEERING	208262 - 628802	1.00 Street Openings permits/GIS data managment.	at 3,000.00 = 3,000 \$3,000 \$3,000

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
TRAINING	208262 - 629000	10.00 GIS on-call training and question-answering.	at	85.00	=	850		\$1,350	\$1,350
		1.00 Street openings conferences and training sessions.	at	500.00	=	500			
OFFICE SUPPLIES	208263 - 630500	1.00 Office supplies associated with Street Openings.	at	500.00	=	500		\$500	\$500
GAS & OIL	208263 - 632000	460.00 Gas & oil for Asst. Engineering Inspector's vehicle.	at	1.90	=	874		\$874	\$874
TIRES	208263 - 632500	1.00 Tires for the Asst. CEO's vehicle.	at	200.00	=	200		\$400	\$400
		1.00 Tires for the Engineering Inspector's vehicle.	at	200.00	=	200			
ENGINEERING SUPPLIES	208263 - 638400	1.00 Pavement spray paint and other supplies.	at	400.00	=	400		\$400	\$400
HIGHWAY MAINTENANCE	208265 - 651600	1.00 Street paving reserve.	at	10,000.00	=	10,000		\$10,400	\$10,400
		1.00 Traffic counters repair; level calibration; etc.	at	400.00	=	400			
OTHER EQUIPMENT	208265 - 656000	1.00 Primarily traffic counter reserve.	at	1,000.00	=	1,000		\$1,000	\$1,000
TRANSFER OUT	208288 - 900001	1.00 Phone Replace Reserve 1 Phone @\$9 per month	at	108.00	=	108		\$108	\$108
TOTAL SR - STREET OPENINGS								\$91,483	\$91,483

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
SR - SEWER IMPACT							
HOURLY	208461 - 611000	\$27,957	\$28,363	\$14,466	\$14,827	\$14,755	\$14,755
MAINE STATE RETIREMENT	208461 - 618000	\$2,696	\$2,723	\$1,447	\$1,475	\$1,475	\$1,475
SOCIAL SECURITY	208461 - 618300	\$2,171	\$2,170	\$2,214	\$1,129	\$1,129	\$1,129
WORKERS COMP	208461 - 618500	\$374	\$393	\$903	\$307	\$307	\$307
HEALTH INSURANCE	208461 - 618600	\$8,868	\$9,138	\$4,777	\$5,079	\$5,079	\$5,079
		\$42,067	\$42,786	\$23,807	\$22,817	\$22,745	\$22,745
CONTRACTED SERVICES	208462 - 628800	\$0	\$14,712	\$25,440	\$25,440	\$25,440	\$25,440
CONTRACT SERVICES-ENGINEERING	208462 - 628802	\$0	\$4,718	\$0	\$0	\$0	\$0
		\$0	\$19,430	\$25,440	\$25,440	\$25,440	\$25,440
CONSTRUCTION SUPPLIES	208463 - 638500	\$19,088	\$15,160	\$20,000	\$0	\$0	\$0
		\$19,088	\$15,160	\$20,000	\$0	\$0	\$0
TOTAL SR - SEWER IMPACT		\$61,154	\$77,375	\$69,247	\$48,257	\$48,185	\$48,185

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Summary**

		<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>APPROVED BUDGET 2018/2019</u>	<u>DEPARTMENT REQUEST 2019/2020</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
SR - SPCTV							
HOURLY	208861 - 611000	\$78,977	\$100,349	\$108,391	\$129,084	\$128,454	\$128,454
TEMPORARY HELP	208861 - 612000	\$33,301	\$22,012	\$15,593	\$11,816	\$11,816	\$11,816
OVERTIME	208861 - 612500	\$340	\$1,839	\$0	\$0	\$0	\$0
MAINE STATE RETIREMENT 401A	208861 - 618000	\$1,673	\$3,318	\$3,620	\$3,855	\$3,836	\$3,836
	208861 - 618101	\$6,586	\$7,171	\$5,576	\$7,243	\$7,207	\$7,207
LONG TERM DISABILITY	208861 - 618200	\$474	\$511	\$347	\$435	\$432	\$432
SOCIAL SECURITY	208861 - 618300	\$11,464	\$11,187	\$9,043	\$9,320	\$10,179	\$10,179
WORKERS COMP	208861 - 618500	\$255	\$283	\$227	\$270	\$294	\$294
HEALTH INSURANCE	208861 - 618600	\$20,247	\$29,617	\$35,516	\$41,920	\$41,951	\$41,951
		\$153,316	\$176,286	\$178,313	\$203,943	\$204,169	\$204,169
PRINTING & BINDING	208862 - 620500	\$0	\$200	\$600	\$1,000	\$1,000	\$1,000
TELEPHONE	208862 - 622000	\$637	\$1,580	\$1,390	\$1,390	\$1,390	\$1,390
TRAVEL	208862 - 623000	\$0	\$36	\$0	\$500	\$500	\$500
SUBSCRIPTIONS	208862 - 624500	\$4,261	\$1,595	\$5,324	\$5,684	\$5,684	\$5,684
EQUIPMENT MAINTENANCE	208862 - 627000	\$962	\$12,912	\$2,000	\$2,000	\$2,000	\$2,000
CONTRACTED SERVICES	208862 - 628800	\$7,505	\$6,378	\$7,260	\$8,004	\$8,004	\$8,004
TRAINING	208862 - 629000	\$782	\$1,627	\$2,375	\$2,375	\$2,375	\$2,375
		\$14,146	\$24,328	\$18,949	\$20,953	\$20,953	\$20,953
OFFICE SUPPLIES	208863 - 630500	\$2,424	\$2,421	\$1,960	\$1,960	\$1,960	\$1,960
AUDIO VISUAL SUPPLIES	208863 - 638300	\$3,695	\$780	\$2,500	\$2,500	\$2,500	\$2,500
		\$6,118	\$3,201	\$4,460	\$4,460	\$4,460	\$4,460
DUES & MEMBERSHIPS	208864 - 642000	\$750	\$800	\$1,150	\$1,150	\$1,150	\$1,150
		\$750	\$800	\$1,150	\$1,150	\$1,150	\$1,150
CAPITAL OUTLAY SCHOOL	208865 - 650002	\$0	\$3,434	\$0	\$2,135	\$2,135	\$2,135
OFFICE EQUIPMENT	208865 - 650500	\$0	\$4,795	\$6,000	\$4,000	\$4,500	\$4,500
		\$7,300	\$35,559	\$17,184	\$6,135	\$10,909	\$10,909
TRANSFER OUT	208888 - 900001	\$6,944	\$6,944	\$6,944	\$6,944	\$6,944	\$6,944
		\$6,944	\$6,944	\$6,944	\$6,944	\$6,944	\$6,944
TOTAL SR - SPCTV		\$188,574	\$247,118	\$227,000	\$243,585	\$248,585	\$248,585

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
SUBSCRIPTIONS	208862 - 624500	1.00 Adobe Creative Cloud	at	3,544.00	=	3,544	\$5,684	\$5,684
		1.00 Envato - Royalty Free Content	at	300.00	=	300		
		1.00 N.A.T.O.A	at	720.00	=	720		
		1.00 PEG Media Program Downloads	at	500.00	=	500		
		1.00 Videomaker Magazine	at	20.00	=	20		
		1.00 Vimeo	at	240.00	=	240		
EQUIPMENT MAINTENANCE	208862 - 627000	1.00 Repairs to Equipment	at	2,000.00	=	2,000	\$2,000	\$2,000
CONTRACTED SERVICES	208862 - 628800	1.00 Technical Consulting	at	1,000.00	=	1,000	\$8,004	\$8,004
		1.00 Video On Demand & Streaming Telvue Cloudcast	at	6,260.00	=	6,260		
TRAINING	208862 - 629000	1.00 Lynda	at	375.00	=	375	\$2,375	\$2,375
		1.00 Staff Professional Development	at	2,000.00	=	2,000		
OFFICE SUPPLIES	208863 - 630500	1.00 General office supplies	at	750.00	=	750	\$1,960	\$1,960
		1.00 Office Manager Software	at	1,210.00	=	1,210		
AUDIO VISUAL SUPPLIES	208863 - 638300	1.00 Supplies for video equipment, tapes, batteries, etc,...	at	2,500.00	=	2,500	\$2,500	\$2,500
DUES & MEMBERSHIPS	208864 - 642000	1.00 Alliance for Community - Video Awards Submission	at	200.00	=	200	\$1,150	\$1,150
		1.00 Alliance for Community Media	at	250.00	=	250		
		1.00 American Community Television	at	150.00	=	150		
		1.00 Community Television Assoc. of Maine	at	50.00	=	50		
		1.00 CTN Membership Dues	at	500.00	=	500		
CAPITAL OUTLAY	208865 - 650000						\$4,274	\$4,274
CAPITAL OUTLAY SCHOOL	208865 - 650002						\$2,135	\$2,135

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>	
OFFICE EQUIPMENT	208865 - 650500	1.00	General Office Computer Equipment -UPS, Network Printer, Data Storage, etc	at	6,000.00	=	6,000	\$4,500	\$4,500
TRANSFER OUT	208888 - 900001	2.00	Avaya Replacement	at	72.00	=	144	\$6,944	\$6,944
		1.00	Ed Access	at	6,800.00	=	6,800		
TOTAL SR - SPCTV								\$248,585	\$248,585

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Summary**

		ACTUAL 2016/2017	ACTUAL 2017/2018	ADOPTED BUDGET 2018/2019	DEPARTMENT REQUEST 2019/2020	MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
SR - WESTROOK/SP ASSESSING							
HOURLY	214961 - 611000	\$118,755	\$103,272	\$121,409	\$128,730	\$127,585	\$127,585
SALARY	214961 - 611500	\$17,941	\$28,072	\$18,571	\$19,036	\$18,571	\$18,571
OVERTIME	214961 - 612500	\$0	\$0	\$434	\$434	\$0	\$0
MAINE STATE RETIREMENT	214961 - 618000	\$10,896	\$11,057	\$11,631	\$12,294	\$12,205	\$12,205
401A	214961 - 618101	\$2,401	\$1,881	\$1,910	\$1,966	\$1,910	\$1,910
LONG TERM DISABILITY	214961 - 618200	\$170	\$134	\$142	\$146	\$142	\$142
SOCIAL SECURITY	214961 - 618300	\$10,617	\$10,048	\$11,324	\$11,889	\$11,764	\$11,764
WORKERS COMP	214961 - 618500	\$1,828	\$1,981	\$2,317	\$2,453	\$2,427	\$2,427
ACCRUED WAGES	214961 - 618800	\$0	\$0	\$0			\$0
HEALTH INSURANCE	214961 - 618600	\$24,821	\$24,259	\$26,109	\$27,199	\$27,199	\$27,199
		\$187,429	\$180,704	\$193,847	\$204,147	\$201,803	\$201,803
PRINTING & BINDING	214962 - 620500	\$895	\$1,026	\$1,000	\$1,100	\$1,100	\$1,100
POSTAGE	214962 - 621500	\$333	\$337	\$500	\$400	\$400	\$400
TELEPHONE	214962 - 622000	\$489	\$589	\$890	\$860	\$860	\$860
TRAVEL	214962 - 623000	\$0	\$0	\$582	\$582	\$582	\$582
AUTO MILEAGE	214962 - 623500	\$1,871	\$878	\$1,700	\$1,300	\$1,300	\$1,300
SUBSCRIPTIONS	214962 - 624500	\$317	\$322	\$330	\$333	\$333	\$333
EQUIPMENT MAINTENANCE	214962 - 627000	\$7,218	\$7,818	\$8,095	\$8,000	\$8,000	\$8,000
CONTRACTED SERVICES	214962 - 628800	\$37	\$0	\$0	\$0	\$0	\$0
TRAINING	214962 - 629000	\$912	\$759	\$1,000	\$1,600	\$1,600	\$1,600
RECORDING FEES	214962 - 629400	\$1,598	\$1,503	\$1,600	\$1,600	\$1,600	\$1,600
		\$13,670	\$13,232	\$15,697	\$15,775	\$15,775	\$15,775
OFFICE SUPPLIES	214963 - 630500	\$293	\$173	\$1,000	\$500	\$500	\$500
BOOKS	214963 - 638200	\$0	\$0	\$50	\$50	\$50	\$50
		\$293	\$173	\$1,050	\$550	\$550	\$550
DUES & MEMBERSHIPS	214964 - 642000	\$207	\$215	\$320	\$300	\$300	\$300
		\$207	\$215	\$320	\$300	\$300	\$300
TRANSFER OUT	214988 - 900001	\$144	\$144	\$144	\$144	\$144	\$144
		\$144	\$144	\$144	\$144	\$144	\$144
TOTAL SR - WESTROOK/SP ASSESSING		\$201,743	\$194,468	\$211,058	\$220,916	\$218,572	\$218,572

**2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Summary**

		ACTUAL 2016/2017	ACTUAL 2017/2018	ADOPTED BUDGET 2018/2019	DEPARTMENT REQUEST 2019/2020	MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
SR - TIFS							
HOURLY	25XX61 - 611000	\$45,016	\$45,922	\$49,345	\$48,018	\$47,784	\$47,784
SALARY	25XX61 - 611500	\$73,383	\$73,182	\$0	\$0	\$0	\$0
MAINE STATE RETIREMENT	25XX61 - 618000	\$4,360	\$5,453	\$4,686	\$4,802	\$4,778	\$4,778
401A	25XX61 - 618101	\$5,801	\$4,946	\$200	\$0	\$0	\$0
LONG TERM DISABILITY	25XX61 - 618200	\$413	\$352	\$0	\$0	\$0	\$0
SOCIAL SECURITY	25XX61 - 618300	\$9,057	\$9,111	\$4,212	\$4,111	\$4,093	\$4,093
WORKERS COMP	25XX61 - 618500	\$2,782	\$2,509	\$645	\$652	\$649	\$649
HEALTH INSURANCE	25XX61 - 618600	\$11,116	\$11,767	\$5,716	\$5,716	\$5,716	\$5,716
		\$151,928	\$153,242	\$64,804	\$63,299	\$63,020	\$63,020
EQUIPMENT RENTAL	25XX62 - 626000	\$20,000	\$0	\$20,000	\$20,000	\$20,000	\$20,000
ADVERTISING	25XX62 - 621000	\$156	\$984	\$0	\$0	\$0	\$0
TELEPHONE	25XX62 - 621000	\$480	\$480	\$0	\$0	\$0	\$0
TRAVEL EXPENSES	25XX62 - 623000	\$1,029	\$740	\$0	\$0	\$0	\$0
MARKETING	25XX62 - 628300	\$6,278	\$22,072	\$0	\$0	\$0	\$0
CONTRACTED SERVICES	25XX62 - 628800	\$875	\$0	\$15,000	\$15,000	\$15,000	\$15,000
CONTRACTED SERVICES - GIS	25XX62 - 628805	\$26,917	\$20,127	\$20,000	\$24,000	\$24,000	\$24,000
CONTRACTED SERVICES - LEGAL	25XX62 - 628801	\$22,505	\$14,396	\$5,000	\$5,000	\$5,000	\$5,000
CONTRACT SERVICES-SIGNALIZATION	25XX62 - 628802	\$0	\$0	\$10,000	\$25,000	\$25,000	\$25,000
TRAINING	25XX62 - 629000	\$0	\$133	\$0	\$0	\$0	\$0
		\$78,240	\$58,932	\$70,000	\$89,000	\$89,000	\$89,000
SUPPLIES	25XX63 - 630500	\$40	\$3,252	\$0	\$0	\$0	\$0
		\$40	\$3,252	\$0	\$0	\$0	\$0
DUES & MEMBERSHIPS	25XX64 - 642000	\$560	\$125	\$0	\$0	\$0	\$0
OTHER	25XX64 - 648500	\$0	\$-9,364	\$0	\$12,400	\$12,400	\$12,400
		\$560	\$-9,239	\$0	\$12,400	\$12,400	\$12,400
CAPITAL OUTLAY	25XX65 - 650000	\$0	\$6,551	\$1,127,222	\$888,217	\$888,496	\$888,496
STORMWATER MANAGEMENT PLAN	25XX65 - 651750	\$13,760	\$43,301	\$59,570	\$59,570	\$59,570	\$59,570
		\$13,760	\$49,852	\$1,186,792	\$947,787	\$948,066	\$948,066
DEBT SERVICE AND FEES	25XX66 - 66XXX	\$122,609	\$122,207	\$121,806	\$121,404	\$121,404	\$121,404
		\$122,609	\$122,207	\$121,806	\$121,404	\$121,404	\$121,404
PROPERTY TAX REIMBURSEMENT	25XX68 - 681000	\$960,018	\$1,279,129	\$1,376,711	\$1,783,690	\$1,783,690	\$1,783,690
		\$960,018	\$1,279,129	\$1,376,711	\$1,783,690	\$1,783,690	\$1,783,690
TRANSFER OUT	25XX88 - 900001	\$264,895	\$4,319,515	\$279,889	\$342,717	\$342,717	\$342,717
		\$264,895	\$4,319,515	\$279,889	\$342,717	\$342,717	\$342,717
TOTAL SR - TIFS		\$1,592,050	\$5,976,890	\$3,100,002	\$3,360,297	\$3,360,297	\$3,360,297

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Summary**

		<u>ACTUAL</u> <u>2016/2017</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>APPROVED</u> <u>BUDGET</u> <u>2018/2019</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2019/2020</u>	<u>MANAGER'S</u> <u>BUDGET</u> <u>2019/2020</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2019/2020</u>
TIF ECONOMIC DEVELOPMENT							
HOURLY	255061 - 611000	\$0	\$0	\$9,174	\$12,189	\$12,130	\$12,130
SALARY	255061 - 611500	\$0	\$0	\$122,023	\$130,842	\$130,214	\$130,214
TEMPORARY HELP	255061 - 612000	\$0	\$0	\$0	\$12,000	\$12,000	\$12,000
MAINE STATE RETIREMENT	255061 - 618000	\$0	\$0	\$8,938	\$9,741	\$9,693	\$9,693
401A	255061 - 618101	\$0	\$0	\$3,345	\$3,651	\$3,633	\$3,633
LONG TERM DISABILITY	255061 - 618200	\$0	\$0	\$201	\$207	\$206	\$206
SOCIAL SECURITY	255061 - 618300	\$0	\$0	\$10,866	\$12,228	\$12,636	\$12,636
WORKERS COMP	255061 - 618500	\$0	\$0	\$1,050	\$2,332	\$2,369	\$2,369
HEALTH INSURANCE	255061 - 618600	\$0	\$0	\$19,957	\$21,894	\$21,894	\$21,894
		\$0	\$0	\$175,554	\$205,084	\$204,775	\$204,775
PRINTING & BINDING	255062 - 620500	\$0	\$0	\$0	\$600	\$600	\$600
ADVERTISING	255062 - 621000	\$0	\$0	\$3,000	\$19,900	\$19,900	\$19,900
POSTAGE	255062 - 621500	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
TELEPHONE	255062 - 622000	\$0	\$0	\$2,000	\$1,188	\$1,188	\$1,188
TRAVEL	255062 - 623000	\$0	\$0	\$3,000	\$2,040	\$2,040	\$2,040
EQUIPMENT MAINTENANCE	255062 - 627000	\$0	\$0	\$0	\$720	\$720	\$720
BUILDING MAINTENANCE	255062 - 627500	\$0	\$0	\$0	\$500	\$500	\$500
MARKETING	255062 - 628300	\$0	\$0	\$38,000	\$31,500	\$31,500	\$31,500
EVENTS/SHOWS	255062 - 628400	\$0	\$0	\$20,000	\$6,000	\$6,000	\$6,000
TRAINING	255062 - 629000	\$0	\$0	\$2,500	\$2,500	\$2,500	\$2,500
		\$0	\$0	\$68,500	\$65,948	\$65,948	\$65,948
OFFICE SUPPLIES	255063 - 630500	\$0	\$0	\$1,500	\$2,000	\$2,000	\$2,000
		\$0	\$0	\$1,500	\$2,000	\$2,000	\$2,000
DUES & MEMBERSHIPS	255064 - 642000	\$0	\$0	\$10,000	\$2,630	\$2,630	\$2,630
		\$0	\$0	\$10,000	\$2,630	\$2,630	\$2,630
TRANSFER OUT	255088 - 900001	\$0	\$0	\$0	\$822	\$822	\$822
		\$0	\$0	\$0	\$822	\$822	\$822
TOTAL TIF ECONOMIC DEVELOPMENT		\$0	\$0	\$255,554	\$276,484	\$276,175	\$276,175

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2019/2020</u>	<u>ADOPTED BUDGET 2019/2020</u>
TIF ECONOMIC DEVELOPMENT			
HOURLY	255061 - 611000	\$12,130	\$12,130
SALARY	255061 - 611500	\$130,214	\$130,214
TEMPORARY HELP	255061 - 612000	\$12,000	\$12,000
MAINE STATE RETIREMENT	255061 - 618000	\$9,693	\$9,693
401A	255061 - 618101	\$3,633	\$3,633
LONG TERM DISABILITY	255061 - 618200	\$206	\$206
SOCIAL SECURITY	255061 - 618300	\$12,636	\$12,636
WORKERS COMP	255061 - 618500	\$2,369	\$2,369
HEALTH INSURANCE	255061 - 618600	\$21,894	\$21,894
PRINTING & BINDING	255062 - 620500	\$600	\$600
ADVERTISING	255062 - 621000	\$19,900	\$19,900
POSTAGE	255062 - 621500	\$1,000	\$1,000
TELEPHONE	255062 - 622000	\$1,188	\$1,188
TRAVEL	255062 - 623000	\$2,040	\$2,040
EQUIPMENT MAINTENANCE	255062 - 627000	\$720	\$720
BUILDING MAINTENANCE	255062 - 627500	\$500	\$500
MARKETING	255062 - 628300	\$31,500	\$31,500

**City of South Portland
2019/2020 Adopted Budget
Enterprise Fund Expenditure
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	MANAGER'S BUDGET 2019/2020	ADOPTED BUDGET 2019/2020
EVENTS/SHOWS	255062 - 628400	\$6,000	\$6,000
TRAINING	255062 - 629000	\$2,500	\$2,500
OFFICE SUPPLIES	255063 - 630500	\$2,000	\$2,000
DUES & MEMBERSHIPS	255064 - 642000	\$2,630	\$2,630
TRANSFER OUT	255088 - 900001	\$822	\$822
TOTAL TIF ECONOMIC DEVELOPMENT		\$276,175	\$276,175

**City of South Portland
2019/2020 Adopted Budget
Grant Funds**

	Fund #	<u>FY 2019</u>	<u>FY 2020</u>	<u>DOLLAR CHANGE</u>	<u>PERCENT CHANGE</u>
GRANT FUNDS:					
LOCAL ROAD ASSISTANCE -MDOT	2046	259,368	259,368	-	0.00%
COMMUNITY DEVELOPMENT BLOCK GRANT	2115	401,457	436,062	34,605	7.94%
TRANSIT SECTION 5307 PLANNING GRANT	2041	20,000	-	(20,000)	-100.00%
DRUG FREE COMMUNITIES SUPPORT *	2195	125,000	125,000	-	0.00%
SUPPLEMENTAL HOMELAND SECURITY	2121	176,170	189,703	13,533	7.13%
TOTAL GRANT FUNDS CITY		981,995	1,010,133	28,138	2.79%

APPENDIX TO THE FY 2020 ADOPTED BUDGET

South Portland Budget Process

Audit for the Year Ending June 30, 2018

South Portland Budget History

Municipal Property Tax Levy Limit

School Department Budget

Cumberland County Budget Summary

Glossary of Terms

[Sec.] 502. Preparation and submission of budget.

The city manager, not later than the third Monday in October of 1978, shall submit to the council a municipal budget only (minus school expenses) for the interim six-month fiscal year and an explanatory budget message in the form and with contents provided by sections 513 through 516. Thereafter, the city manager shall, not later than the third Monday in March, submit to the council a budget and an explanatory budget message in the form and with contents provided by sections 513 through 516. For such purpose, at such date as he shall determine, he, or an officer designated by him, shall obtain from the head of each office, department or agency estimates of revenue and expenditure of that office, department or agency, detailed by organization units, and character and object of expenditure, and such other supporting data as he may request; together with an estimate of all capital projects pending or which such department head believes should be undertaken (a) within the budget year and (b) within the 6 next succeeding years. In preparing the budget, the city manager shall review the estimates, and may revise them as he may deem advisable.

(Ref. of 6-13-78)

[Sec.] 503. Budget a public record.

The budget and budget message and all supporting schedules shall be a public record in the office of the city clerk open, to public inspection by anyone. The city manager shall cause sufficient copies of the budget and budget message or summary thereof to be prepared for distribution to interested persons at least 7 days prior to the public hearing provided for by section 505.

[Sec.] 504. Publication of notice of public hearing.

At the meeting of the council at which the budget and budget message are submitted, the council shall determine the place and time of the public hearing on the budget, and shall cause to be published a notice of the place and time, not less than 7 days after date of publication but during the month of April of the current budget year at which the council will hold a public hearing.

(Ref. of 6-13-78)

[Sec.] 505. Public hearing on budget.

At the time and place so advertised, or at any time and place to which such public hearing shall from time to time be adjourned, the council shall hold a public hearing on the budget as submitted, at which all interested persons shall be given an opportunity to be heard, for or against the estimates or any item thereof.

[Sec.] 506. Further consideration of budget.

After the conclusion of such public hearing, the council may insert new items or may increase or decrease the items of the budget, except items in proposed expenditures fixed by law or prescribed by sections 525.7 to 525.8. The council may not vary the titles, descriptions or conditions of administration specified in the budget.

[Sec.] 507. Increase of budget.

If the council inserts additional items, or makes increases, which increase the total proposed expenditures, it shall also increase the total anticipated revenue to at least equal such total proposed expenditures.

[Sec.] 508. Adoption of budget; vote required.

The budget shall be adopted by the favorable votes of at least a majority of all the members of the council.

[Sec.] 509. Date of final adoption; failure to adopt; provision for expenditures until adopted.

The budget shall be finally adopted not later than 90 days after the beginning of the fiscal year. Should the council take no final action on or prior to such date, the budget, as submitted, shall be deemed to have been finally adopted by the council. Before the budget has been adopted, the city council may make appropriation for current departmental expenses chargeable to the budget for the year, when passed, to an amount sufficient to cover the necessary expenses of the various departments until the annual budget is in force.

(P.&S.L. 1967, Ch. 37, § 4)

[Sec.] 510. Effective date of budget; certification; copies made available.

Upon final adoption, the budget shall be in effect for the budget year. A copy of the budget, as finally adopted, shall be certified by the city manager and city clerk and filed in the office of the director of finance. The budget so certified shall be printed, mimeographed or otherwise reproduced and sufficient copies thereof shall be made available for the use of all offices, departments and agencies and for the use of interested persons and civic organizations.

[Sec.] 511. Budget establishes appropriations.

From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

[Sec.] 512. Budget establishes amount to be raised by property tax; certificate to city assessor.

From the effective date of the budget, the amount stated therein as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the purposes of the city, in the corresponding tax year. In accordance with Maine Constitution Art. 1, §22 and Art. 8, Pt. 2, §1, the amount of revenue to be raised by property taxation shall be determined by the City Council, acting as the municipal officers. The sole limitation on the authority of the City Council to determine the revenue to be raised by property taxation is the right of the residents of the City of South Portland, in a local municipal election in which only qualified electors of the City vote, to enact a minimum or maximum amount of revenue to be raised by property taxation by the City. A copy of the budget as finally adopted shall be certified by the city manager and filed by him with the city assessor, whose duty it shall be to levy such taxes for the corresponding tax year.

(Ref of 11/2/04)

[Sec.] 513. Budget message; current operations.

The budget message submitted by the city manager to the council shall be explanatory of the budget, shall contain an outline of the proposed financial policies of the city for the budget year and shall describe in connection therewith the important features of the budget plan. It shall set forth the reasons for salient changes from the previous year in cost and revenue items and shall explain any major changes in financial policy.

[Sec.] 905. Powers and duties.

The school board shall have all the powers conferred and shall perform all the duties imposed by law upon superintending school committees in regard to the care and management of the public schools of the city, except as otherwise provided in this charter. The school board shall, when requested by the city manager, furnish budget estimates in detail of the several sums required during the ensuing budget year for the support of the public schools and shall make such financial and activity reports in writing whenever and in such form to the city manager as the manager may require.

From the effective date of the budget the several amounts stated therein as proposed expenditures by the Department of Education and as approved expenditures by the City Council shall be and become appropriated to the specified categories as stated and shall not be used for other objects and purposes except as permitted in this section. The school superintendent may at any time transfer any unencumbered appropriation balance or portion thereof within but not between the categories of salaries, contracted services, supplies and capital outlay. At the request of the school superintendent, the school board may by resolution transfer any unencumbered appropriation balance or portion thereof from one aforementioned category to another.



Certified Public Accountants and Business Consultants

Independent Auditor's Report

City Council
City of South Portland, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of South Portland, Maine as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

City Council
City of South Portland, Maine

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of South Portland, Maine, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and the TIF Funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described on page 66 in the notes to basic financial statements, in 2018, the City adopted new accounting guidance, GASBS No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the City's total health plan OPEB liability and related ratios, schedule of City's proportionate share of the net OPEB liability, schedule of City OPEB contributions, the schedule of City's proportionate share of the net pension liability, and the schedule of City contributions, as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of South Portland, Maine's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

City Council
City of South Portland, Maine

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2019, on our consideration of the City of South Portland, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of South Portland, Maine's internal control over financial reporting and compliance.



January 23, 2019
South Portland, Maine

CITY OF SOUTH PORTLAND, MAINE
Management's Discussion and Analysis
June 30, 2018

This section of the Comprehensive Annual Financial Report of the City of South Portland presents a narrative overview and analysis of the financial activities of the City of South Portland for the fiscal year ended June 30, 2018. We encourage readers to use the information presented here in conjunction with the accompanying letter of transmittal, the basic financial statements, and the accompanying notes to those financial statements.

Financial Highlights

- The assets and deferred outflows of resources of the City of South Portland exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$172,230,232 (*net position*). Of this amount, \$21,629,204 (*unrestricted net position*) may be used to meet the City's ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the City of South Portland's governmental activities reported ending net position of \$107,781,296, a decrease of \$1,639,388 in comparison with the prior year after restatement of the prior period of \$2,763,991 relating to recognition of other post-employment benefits as required by the new GASB # 75. Approximately 12.77% of this total amount, \$13,762,193, is *available for spending* at the City's discretion (unrestricted net position).
- For the fund financial statements, at the end of the current fiscal year, unassigned fund balance for the general fund was \$12,400,808, or 14.04% of 2019 general fund budget.
- The City's total bonded debt decreased by \$4,146,511 during the current fiscal year as a result of repayments on existing bonds of \$4,046,511 and an advance refunding that resulted in a decrease of \$100,000.
- This year the City implemented GASB Statement No. 75 for Other Post Employment Benefits (OPEB). This new statement resulted in a prior period adjustment of \$2,763,991 and a negative net current year impact of \$116,596.
- The City, in defense of the Clear Skies Ordinance lawsuit, incurred legal costs during the year totaling \$969,420. In June of 2018, the Courts ruled in favor of the City but subsequently the plaintiffs have appealed the case to the United States Court of Appeals for the 1st Circuit in Boston.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of South Portland's basic financial statements. The City of South Portland's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City of South Portland's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City of South Portland's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between them reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of South Portland is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of South Portland that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of South Portland include general government, public safety, public works, culture and recreation, transportation and waterfront, health, welfare and social services, and education.

CITY OF SOUTH PORTLAND, MAINE
Management's Discussion and Analysis, Continued

The business-type activities of the City of South Portland include water resource protection (sewage treatment) activities. The government-wide financial statements can be found on pages 31-32 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of South Portland, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of South Portland can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the city's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of South Portland maintains individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, TIF fund, and capital projects fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City of South Portland adopts an annual appropriated budget for its general fund and TIF funds. A budgetary comparison statement has been provided for these funds to demonstrate compliance with their budgets. The basic governmental fund financial statements can be found on pages 33-34 of this report.

Proprietary funds. The City of South Portland maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of South Portland uses an enterprise fund to account for its sewer user fund.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information on the individual enterprise fund, which is considered to be a major fund of the City of South Portland.

The City of South Portland adopts an annual appropriated budget for its enterprise fund. Schedules of revenues, expenses, and changes in net position on the budgetary basis of accounting have been provided for the enterprise fund to demonstrate compliance with this budget. The basic proprietary fund financial statements can be found on pages 37-39 of this report. The budgetary basis schedule demonstrating compliance can be found on page 109 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the City of South Portland's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 40-41 of this report.

CITY OF SOUTH PORTLAND, MAINE
Management's Discussion and Analysis, Continued

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 42-73 of this report.

Other information. The combining statements referred to earlier in connection with nonmajor governmental funds are presented following the notes to the financial statements. Combining and individual fund financial statements and schedules can be found on pages 81-122 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of South Portland, assets and deferred outflows exceeded liabilities and deferred inflows by \$172,230,232 at the close of the most recent fiscal year.

City of South Portland's Net Position

	Governmental Activities		Business-type Activities		Total Activities	
	2018	2017 **	2018	2017	2018	2017 **
Current and other assets	\$ 51,713,296	\$ 58,265,688	\$ 15,754,780	\$ 12,340,353	\$ 67,468,076	\$ 70,606,041
Capital assets	136,977,057	135,695,518	53,052,321	53,306,724	190,029,378	189,002,242
Total assets	<u>188,690,353</u>	<u>193,961,206</u>	<u>68,807,101</u>	<u>65,647,077</u>	<u>257,497,454</u>	<u>259,608,283</u>
Deferred outflows	5,232,970	6,806,232	-	-	5,232,970	6,806,232
Long-term liabilities	75,326,304	81,403,989	3,654,456	3,837,778	78,980,760	85,241,767
Other liabilities	9,638,606	9,126,090	703,709	472,169	10,342,315	9,598,259
Total liabilities	<u>84,964,910</u>	<u>90,530,079</u>	<u>4,358,165</u>	<u>4,309,947</u>	<u>89,323,075</u>	<u>94,840,026</u>
Deferred inflows	1,177,117	816,675	-	-	1,177,117	816,675
Net investment						
in capital assets	82,508,257	82,323,833	49,680,645	49,737,946	132,188,902	132,061,779
Restricted	11,510,846	14,425,257	6,901,280	3,434,257	18,412,126	17,859,514
Unrestricted	<u>13,762,193</u>	<u>12,671,594</u>	<u>7,867,011</u>	<u>8,164,927</u>	<u>21,629,204</u>	<u>20,836,521</u>
Total net position	<u>\$ 107,781,296</u>	<u>\$ 109,420,684</u>	<u>\$ 64,448,936</u>	<u>\$ 61,337,130</u>	<u>\$ 172,230,232</u>	<u>\$ 170,757,814</u>

** As restated for OPEB GASB #75

By far, the largest portion of the City of South Portland's net position (76.75% or \$132,188,902) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, net of depreciation); less any related debt used to acquire those assets that is still outstanding. The City of South Portland uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of South Portland's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of South Portland's net position (10.69% or \$18,412,126) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (12.56% or \$21,629,204) may be used to meet the City's on-going obligation to citizens and creditors. At the end of the current fiscal year, the City of South Portland is able to report a positive balance in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

CITY OF SOUTH PORTLAND, MAINE
Management's Discussion and Analysis, Continued

The City's total net position increased by \$1,472,418 during the current fiscal year. This increase is attributable to a combination of actual revenues being in excess of estimates and management's efforts to control and reduce budgeted expenditures.

City of South Portland's Changes in Net Position

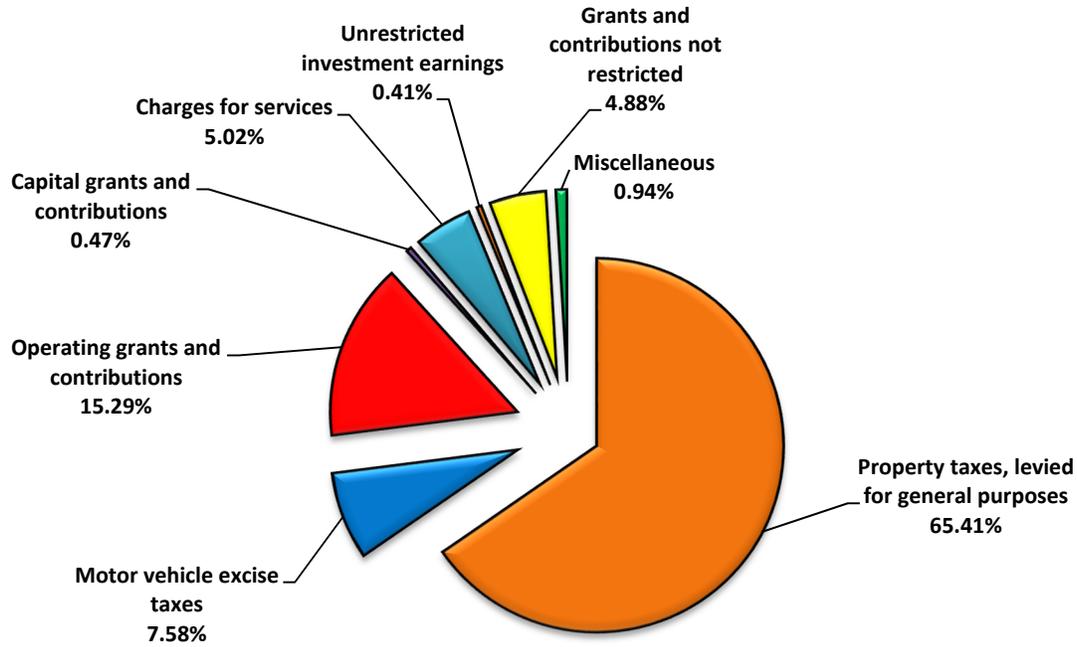
	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total Activities</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Revenues:						
Program revenues:						
Charges for services	\$ 5,032,850	\$ 5,098,787	\$ 6,015,315	\$ 6,008,622	\$ 11,048,165	\$ 11,107,409
Operating grants and contributions	15,318,974	14,780,259	-	-	15,318,974	14,780,259
Capital grants and contributions	468,032	1,783,472	-	254,765	468,032	2,038,237
General revenues:						
Property and other taxes	73,115,178	71,265,455	-	-	73,115,178	71,265,455
Grants and contributions not restricted to specific programs	4,883,857	4,911,784	-	-	4,883,857	4,911,784
Other	1,352,857	1,518,200	78,264	79,684	1,431,121	1,597,884
Total revenues	<u>100,171,748</u>	<u>99,357,957</u>	<u>6,093,579</u>	<u>6,343,071</u>	<u>106,265,327</u>	<u>105,701,028</u>
Expenses:						
General government	13,958,497	13,548,355	-	-	13,958,497	13,548,355
Public safety	13,857,160	13,344,042	-	-	13,857,160	13,344,042
Public works	8,159,709	7,641,737	-	-	8,159,709	7,641,737
Culture and recreation	4,938,167	4,372,866	-	-	4,938,167	4,372,866
Transportation and waterfront	1,982,271	1,814,621	-	-	1,982,271	1,814,621
Health, wealth and social services	559,095	506,108	-	-	559,095	506,108
Interest on debt service	1,272,571	1,695,611	-	-	1,272,571	1,695,611
Education	53,720,323	51,862,105	-	-	53,720,323	51,862,105
Sewer	-	-	6,345,116	6,203,347	6,345,116	6,203,347
Total expenses	<u>98,447,793</u>	<u>94,785,445</u>	<u>6,345,116</u>	<u>6,203,347</u>	<u>104,792,909</u>	<u>100,988,792</u>
Increase (decrease) in net position before transfers	1,723,955	4,572,512	(251,537)	139,724	1,472,418	4,712,236
Transfers	<u>(3,363,343)</u>	<u>1,808,295</u>	<u>3,363,343</u>	<u>(1,808,295)</u>	-	-
Increase (decrease) in net position	(1,639,388)	6,380,807	3,111,806	(1,668,571)	1,472,418	4,712,236
Net position - beginning of year	109,420,684	105,803,868	61,337,130	63,005,701	170,757,814	168,809,569
Restatement	-	<u>(2,763,991)</u>	-	-	-	<u>(2,763,991)</u>
Net position - end of year	<u>\$ 107,781,296</u>	<u>\$ 109,420,684</u>	<u>\$ 64,448,936</u>	<u>\$ 61,337,130</u>	<u>\$ 172,230,232</u>	<u>\$ 170,757,814</u>

Governmental activities. During this past fiscal year, governmental activities saw a decrease in the City of South Portland's net position of \$1.64 million. This amount represented a decrease in the net position of 1.50%. Key elements of this increase are as follows:

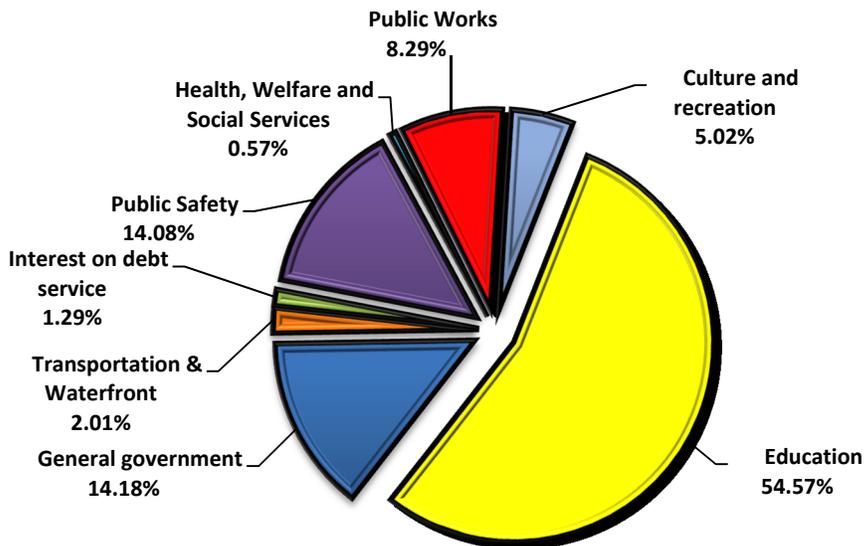
- Property and other taxes increased by \$1.85 million (2.6%). This was primarily due to an increase in taxes to support the School and City budgets and a slight increase in motor vehicle excise revenues.
- Capital grants decreased significantly from the prior year as a result of fewer State and Federal capital grants.
- Total expenses increased by \$3.66 million (3.86%). The largest increase in expenses was for education of \$1.86 million.
- The single largest event that impacted net position was the transfer of \$3.242 million from governmental activities (TIF Funds) to business-type activities for the construction of sewer and stormwater improvements.

**CITY OF SOUTH PORTLAND, MAINE
Management's Discussion and Analysis, Continued**

**Government-wide
Revenues by Source-Governmental Activities
Fiscal Year 2018**



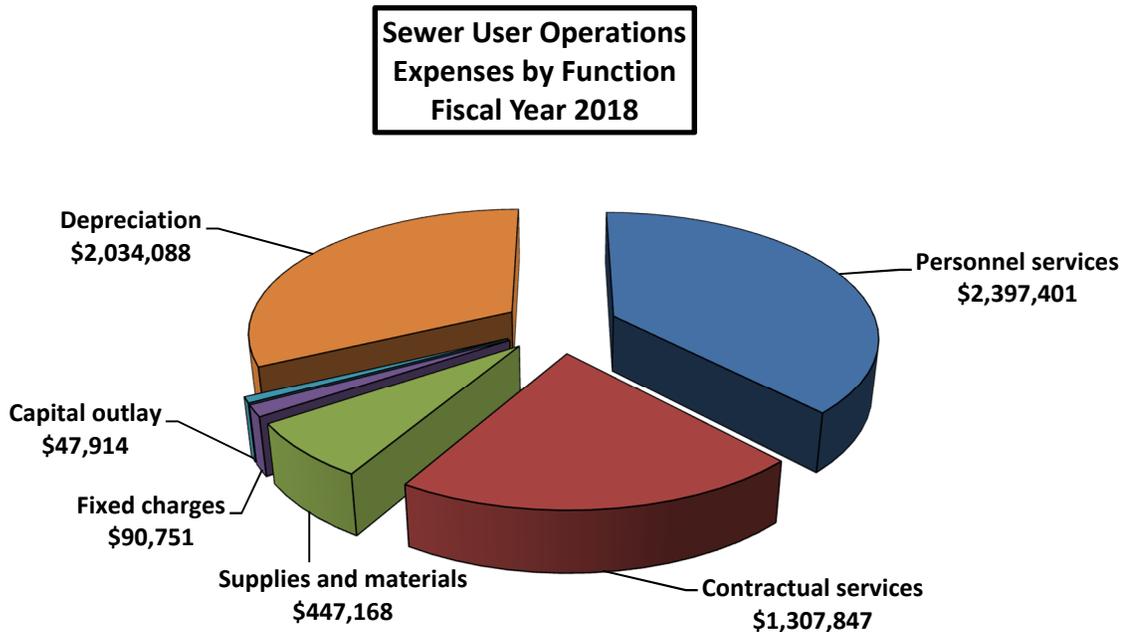
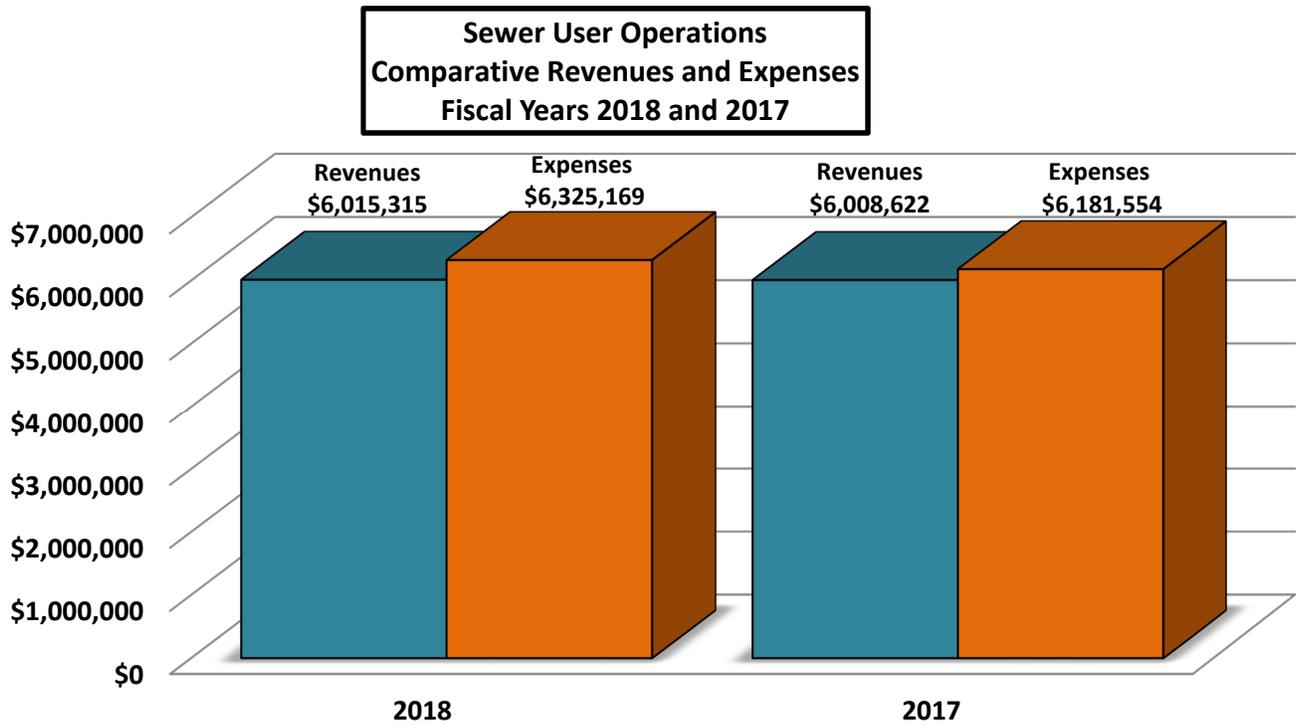
**Government-wide
Expenses by Function-Governmental Activities
Fiscal Year 2018**



CITY OF SOUTH PORTLAND, MAINE
Management's Discussion and Analysis, Continued

Business-type activities. The City's business-type activities, which consists of sewer user operations, net position increased by \$3.11 million. As previously noted, the City transferred TIF funds for various Sewer and Stormwater projects, the largest projects being the Pleasantdale project for \$2.54 million and Westbrook Street P roject for \$420 thousand.

Revenues for business-type activities charges for services were unchanged with flat residential consumption with a small rate hike during the year. Total operating expenses for business-type activities were up \$144 thousand (2.3%) with increases in personnel services (\$78K), contractual (\$31K), and depreciation (\$55K) which were offset primarily by small decreases in fixed charges (-\$11K), and capital outlay (-\$10K). The below graphs provide a more visual view of the last two year's operations and expenditure components.



CITY OF SOUTH PORTLAND, MAINE
Management's Discussion and Analysis, Continued

Financial Analysis of the Government's Funds

As noted earlier, the City of South Portland uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The financial reporting focus of the City of South Portland's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the City of South Portland's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of South Portland's governmental funds reported combined ending fund balances of \$42 million, a decrease of \$7.1 million. With decreases in the general fund of \$1.05 million, TIF funds of \$2.45 million and a large decrease in the capital projects funds of \$3.77 million, which is primarily the result of expending funds relating to the bonding for the municipal services facility.

General Fund - The general fund is the central operating fund of the City of South Portland. At the end of the current fiscal year, the total fund balance of the general fund was \$22,840,958. As a measure of the general fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. General fund fund balance represents 25.56% of total general fund expenditures (\$89,363,686). Under the breakdown of fund balance, unspent appropriations related to education are reported as restricted. At June 30, 2018, general fund restricted balance for education totaled \$2,338,747. Additionally, the City maintains various reserve and encumbrance balances for various future needs. These balances are reported as either committed or assigned and in total increased slightly by \$60,144 during the year, primarily as a result of additional funds being set aside for future needs.

In 2011, the City Council amended its fund balance policy to better reflect the changes brought about by GASB Statement No. 54 which alters the focus and terminology used for fund balance reporting. The purpose of the fund balance policy is to help insure the future financial stability of the City and to mitigate financial risk that can occur from unforeseen revenue fluctuations or unanticipated expenditures. The City's fund balance policy, which is based on the unassigned fund balance component of fund balance, establishes a minimum unassigned fund balance of 9% of the City's general fund budget. As of June 30, 2018, the unassigned fund balance was \$12,400,808 or 14.04% of the City's FY 2019, budget (\$88,338,226).

The total fund balance of the City of South Portland's general fund decreased by \$1,052,444 during the current fiscal year. Key factors in this change are as follows:

- Total actual revenues collected exceeded budgeted by approximately \$1,601,221. The largest budgetary surplus resulted from excise taxes collected in excess of budget totaling approximately \$1.006 million. The City collects considerable excise taxes from fleet vehicles. However, the reliability of this revenue stream is at times uncertain and as a result, the City budgets conservatively. Property taxes also exceeded budget by \$479K. Additionally, estimated budgets for various revenues were exceeded; building permits (\$145K) and rescue billings \$98K. With the rise in interest rates, the City's laddered fixed income investment portfolio experienced an unrealized market loss which resulted in a shortfall in the general fund investment income shortfall of -\$242K. For more detailed information on actual revenues to budget, please refer to the General Fund Highlights and Exhibit A-2.
- Total actual expenditures were less than budgeted by approximately \$1.104 million. The major discrepancies included: unexpended education appropriations (\$625K), Citywide insurance and benefit costs (\$105K), public works (\$104K) and the parks and recreation department (\$137K) coming in less than anticipated. For more detailed information on actual expenditures to budget, please refer to the General Fund Highlights and Exhibit A-2.
- As part of the City's 2018-19 capital improvement budget, the City appropriated \$1.5 million from unassigned fund balance to fund certain City capital projects. Additionally, the Council set aside an additional \$475K for tax rate stabilization, and \$1 million to fund the clear skies legal reserve.

CITY OF SOUTH PORTLAND, MAINE
Management's Discussion and Analysis, Continued

TIF - The TIF (Tax Increment Financing) fund includes all of the activity in the City's ten tax increment financing districts. At the end of the current fiscal year, the total fund balance of the TIF fund was \$6,948,908, all of which must be used for eligible projects as defined by Maine State Law. TIF funds are typically used to fund credit enhancement agreements with developers and also to fund capital improvement projects in and around the TIF districts. During the year, the City deferred funding a project due to additional time required to have the project properly designed and as a result, the TIF funds accumulated additional funds. The 4th phase of the Thorton Heights/Pleasantdale sewer/stormwater project was funded in 2018 for \$2.54 million.

Capital Projects - The capital projects fund has a total fund balance of \$6,281,009. During the year, the fund balance decreased as a result of the construction of the Municipal Services Facility that was approved by the voters in November of 2013.

Proprietary funds. The City of South Portland's proprietary fund, which consists of the sewer user fund, provides the same type of information found in the government-wide financial statements, but in a more detail budgetary basis.

Unrestricted net position of the sewer user fund at the end of the year amounted to \$7,867,011, a decrease of \$298K. The City sets aside funds in various reserves for future capital needs. As part of its budgetary process, annual appropriations are made to the reserves and are available to fund future improvements. On a budgetary basis, the sewer fund reported a surplus of \$325K, of which revenues came in greater than anticipated by \$79K and expenditures came in approximately \$245K under budget.

Budgetary Highlights

General Fund:

Revenue for the general fund totaled \$86,105,416 (on the budgetary basis of accounting) in the fiscal year ended June 30, 2018. Actual revenues exceeded estimates by \$1,601,221.

General Fund Revenues Budget to Actual Summary

	Budget	Actual	Variance
Revenues:			
Taxes	\$ 69,063,928	\$ 70,533,408	\$ 1,469,480
Intergovernmental	12,165,417	12,223,567	58,150
Licenses, permits, fees and fines	879,600	1,081,073	201,473
Charges for services	1,831,150	1,917,398	86,248
Unclassified	164,100	191,968	27,868
Interest earned	400,000	158,002	(241,998)
Total revenues	\$ 84,504,195	\$ 86,105,416	\$ 1,601,221

The revenue sources responsible for this surplus include the following:

- A taxes surplus of \$1.469 million of which \$1.006 million is attributable to an excise tax surplus due primarily to budgeting conservatively for fleet vehicles which are susceptible to major swings. Additionally, property taxes exceeded budget by \$479K as a result of the overlay exceeding abatements.
- State BETE revenue surplus of \$34K and State Revenue sharing surplus of \$36K.
- Building permit licenses came in with a surplus of \$145K primarily the result of a couple of larger projects.
- With the climb of interest rates, existing investments required a mark to market adjustment that resulted in an unrealized loss of (-\$364K). As a result, the interest income budget resulted in a shortfall of \$242K.

CITY OF SOUTH PORTLAND, MAINE
Management's Discussion and Analysis, Continued

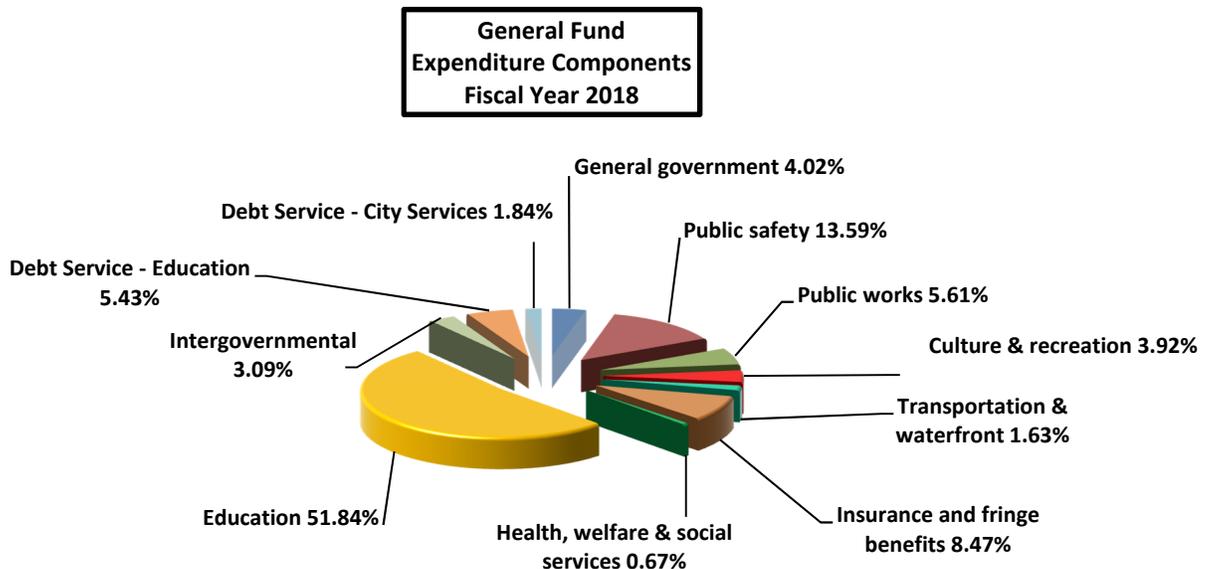
Expenditures for the general fund totaled \$84,030,844 (on the budgetary basis of accounting) in the fiscal year ended June 30, 2018.

General Fund Expenditures Budget to Actual Summary

	Budget	Actual	Variance
Expenditures:			
General government	\$ 3,271,203	\$ 3,187,896	\$ 83,307
Public safety	11,507,404	11,421,076	86,328
Public works	4,817,824	4,713,723	104,101
Culture and recreation	3,444,444	3,292,580	151,864
Transportation and waterfront	1,398,625	1,371,000	27,625
Health, welfare and social services	574,332	559,095	15,237
Education	48,750,018	48,124,652	625,366
Insurance and fringe benefits	7,224,370	7,118,949	105,421
Intergovernmental	2,598,030	2,598,030	-
Other	112,000	99,199	12,801
Debt Service	1,562,116	1,544,644	17,472
Total expenditures	\$ 85,260,366	\$ 84,030,844	\$ 1,229,522

The following areas had expenditure surpluses attributable to management efforts to control budgeted expenditures:

- General government expenditures were lower than anticipated with a surplus to budget of \$83K with surpluses of \$14K in Finance and \$21K in Human Resource expenditures.
- Public safety expenditures were under budget \$86K, with police (\$27K), Fire (\$24K) and Communications (\$35K) making up the larger components.
- Public works had a moderate winter and finished the year with a streets and sidewalks division surplus (\$74K), and garage division surplus (\$30K).
- Citywide insurance and benefits had a surplus (\$105K), which was mostly from health insurance savings (\$237K), retirement surplus (\$50K) and Social Security savings (\$51K) which were offset with deficits for workers compensation (-\$51) and accrued vacation and sick relating to retirements (-\$174K).
- Education had a surplus of \$625K attributable to lower than anticipated expenditures for the various Elementary Schools (\$260K) Middle Schools (\$95K), High School (\$107K) Special Education (\$72K) and debt service (\$98K) with shortfalls in Curriculum (-\$64K), Technology (-\$56K) and Business office (-\$42K).



CITY OF SOUTH PORTLAND, MAINE
Management's Discussion and Analysis, Continued

Capital Asset and Debt Administration

Capital assets. The City of South Portland's investment in capital assets for its governmental and business-type activities as of June 30, 2018 amounts to \$190,029,378 (net of accumulated depreciation). This investment in capital assets includes land, buildings, sewer system, improvements, machinery and equipment, vehicles, park facilities, roads, highways and dams. The total increase in the City of South Portland's investment in capital assets for the current fiscal year was 0.54% (a 0.94% increase for governmental activities and a 0.48% decrease for business-type activities). The chart below shows how the City's investment changes over time as a result of the effects of depreciation. Is the community investing and keeping up with depreciation?

City of South Portland's Capital Assets
(net of depreciation)

	Governmental		Business-type		Total	
	Activities		Activities			
	2018	2017	2018	2017	2018	2017
Land	\$ 9,416,245	\$ 8,852,149	\$ 1,221,558	\$ 1,221,558	\$ 10,637,803	\$ 10,073,707
Buildings	98,200,812	87,908,644	15,470,505	16,179,068	113,671,317	104,087,712
Improvements other than buildings	2,653,666	2,312,994	-	-	2,653,666	2,312,994
Machinery and equipment	4,979,075	4,705,943	5,425,407	4,473,408	10,404,482	9,179,351
Infrastructure	15,045,781	15,616,913	29,335,652	30,054,614	44,381,433	45,671,527
Construction in progress	1,309,108	11,484,981	1,539,636	1,282,701	2,848,744	12,767,682
Vehicles	5,372,370	4,813,894	59,563	95,375	5,431,933	4,909,269
Total	\$ 136,977,057	\$ 135,695,518	\$ 53,052,321	\$ 53,306,724	\$ 190,029,378	\$ 189,002,242

Major capital asset events during the current fiscal year included the following:

- Construction costs for the new Municipal Services Facility including furniture and equipment totaling \$3.87 million to complete the facility during the year.
- Pleasantdale sewer and storm water phase 4 improvements for \$1.176 million.
- Various vehicles purchased included various police vehicles totaling \$135K, a Quint Fire truck for \$1.064M, three plow trucks totaling \$493K, three school buses totaling \$317K, and various other City and school vehicles totaling \$92K.
- Various paving and sidewalk projects totaling \$344K.
- Various building improvements including roof restorations at various schools of \$74K and other improvements totaling \$121K.
- Installation of a new therapy hot tub at the Community Center for \$154K.
- The purchase all Streetlights from the utility for \$224K.
- Various computer and network equipment totaling \$213K, a portable toxic and hazardous chemicals analyzer for \$61K, bus transit traffic priority system \$220K, and various heating and security control systems at the Schools \$76K.
- Various other projects throughout the City.

Additional information on the City of South Portland's capital assets can be found in the notes to the financial statements on pages 52-53 of this report.

CITY OF SOUTH PORTLAND, MAINE
Management's Discussion and Analysis, Continued

Long-term debt. The State allows municipalities to borrow up to 15% of their total valuation. With the City's State Valuation at \$4,008,050,000 for 2018, the debt limit would be over \$601.2 million. Our current debt is \$52,225,745 or about 1.30% of State Valuation or approximately 8.69% of the City's debt limit. Another measure of a municipality's debt load is debt per capita. As of June 30, 2018, the City of South Portland's debt per capita (including lease obligations and debt premium) was \$2,332 as compared to the prior year of \$2,450.

The following is a summary of bond transactions of the City for the year ended June 30, 2018:

	Governmental <u>Activities</u>	Business-type <u>Activities</u>	<u>Total</u>
General Obligation Bonds payable at June 30, 2017	\$ 53,000,580	3,568,778	56,569,358
Principal additions	-	-	-
Advance refunding impact	(100,000)	-	(100,000)
Principal payments	(4,046,511)	(197,102)	(4,243,613)

General Obligation Bonds payable at June 30, 2018 \$ 48,854,069 3,371,676 52,225,745

During the year, the City refinanced certain 2010 and 2012 bonds of the City through an advance refunding. The proceeds of these new bonds along with the associated premium were used to fund the escrow to defease the old bonds. The result was bonds at a lower overall cost to the City and a net present value savings of \$683,579.

The City of South Portland maintains an "Aaa" rating from Moody's and an "AAA" rating from Standard & Poor's for general obligation debt. Please refer to the agencies' reports for a comprehensive explanation of their rating assessment.

Additional information on the City of South Portland's long-term debt can be found in the notes to the financial statements on pages 53-55 of this report.

Economic Factors and Next Year's Budgets and Rates

South Portland continues to be the retail center for Northern New England with a diverse economic base that includes a regional mall, numerous large insurance and financial service companies, two semi-conductor manufacturing plants, hotels and restaurants, and petroleum distribution facilities. Development has continued with strong building permit activity for each of the past few fiscal years.

- The October 2018 unemployment rate for the Portland/South Portland area is currently at 2.7% which is 0.1% more from the rate a year ago of 2.6%. This rate compares favorably to the state's average unemployment rate of 3.4% and the national average rate of 3.7%.
- As of January of 2018, the vacancy rate for Class A office space in the Suburban Greater Portland area was 3.26% down from 3.28% in June of 2017 and the vacancy rate for Class B office space Suburban Greater Portland area was 4.46% down from 5.37% in June of 2017.

In adopting the budget for the ensuing fiscal year 2019, the City officials considered many factors in making judgments and estimates about the finances of the upcoming year. A primary objective was to continue to provide basic City services to the citizens while attempting to keep the property tax rate low.

CITY OF SOUTH PORTLAND, MAINE
Management's Discussion and Analysis, Continued

During the upcoming fiscal year (2019), the City's management will continue to monitor and evaluate local economic conditions. In the forefront of our revenue and expenditure concerns are:

Revenue Projections:

- For FY19, the City expects to experience decreased school aide of \$823K, with an offsetting increase in State BETE Reimbursement \$369K and State Homestead reimbursement \$199K. Additionally, the City anticipates an increase in building permits \$80K and Ambulance fees \$60K.
- The City continues to promote economic development and has experienced strong building permits in the past few years. Monitoring and maintain conservative estimates going forward.

Property Values and Business Development:

- The regional economy has seen fairly strong growth in property values. Vacancy rates in the mall area appear to be flat and the City has been working with businesses to assist in business development.
- Housing prices for coastal properties is especially strong. Available rental housing stock is limited with rates rising significantly.
- A strong increase in overall taxable value resulted from several larger development projects.

Health Insurance and Other Costs:

- The cost of health insurance continues to rise. The City is actively taking steps to improve the City's health insurance experience rating. This has allowed the City rate increases to be modest as compared to many other communities and businesses. The City feels that by having a healthier workforce its long-term cost for both health and worker's compensation insurance will be reduced. The City recently received notice that the increase for the coming year will be a 6.16% increase, slightly below what was anticipated.
- The employer cost for funding the City's defined benefit retirement plan has increased steadily each of the past several years.
- The costs of maintaining our facilities, vehicles, and infrastructure including expanding paving streets.
- The increase in operating costs for utilities and operating costs for the new Municipal Services Facility.

The fiscal year 2019 budget was approved in June 2018 with a \$2,425,582 (2.82%) increase in the overall general fund expenditure budget. Due to changes in various revenues including increased taxable valuation, the impact to property taxes was an increase of \$2,934,793 (4.72%). Overall the tax rate increased (2.78%) to 18.50 per thousand from the prior year 18.00.

Requests for Information

This financial report is designed to provide a general overview of the City of South Portland's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, City of South Portland, Maine, 25 Cottage Road, South Portland, Maine 04106.

BASIC FINANCIAL STATEMENTS

CITY OF SOUTH PORTLAND, MAINE
Statement of Net Position
June 30, 2018

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 53,274,591	-	53,274,591
Investments	10,279,197	-	10,279,197
Receivables, net of allow. of \$784,282 and \$41,200	2,155,826	630,754	2,786,580
Taxes receivable	818,389	-	818,389
Tax liens and tax acquired property	211,745	-	211,745
Inventory	47,574	-	47,574
Internal balances	(15,124,026)	15,124,026	-
Restricted assets, cash	50,000	-	50,000
Capital assets, not being depreciated	10,725,353	2,761,194	13,486,547
Capital assets, net of accumulated depreciation	126,251,704	50,291,127	176,542,831
Total assets	188,690,353	68,807,101	257,497,454
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	3,447,350	-	3,447,350
Deferred outflows of resources related to OPEB	284,145	-	284,145
Deferred charge on refunding	1,501,475	-	1,501,475
Total deferred outflows of resources	5,232,970	-	5,232,970
LIABILITIES			
Accounts payable	3,929,889	696,935	4,626,824
Accrued liabilities	612,579	2,361	614,940
Accrued interest	606,416	4,413	610,829
Accrued teachers' summer salaries	4,489,722	-	4,489,722
Non-current liabilities:			
Due within one year	6,017,794	296,608	6,314,402
Due in more than one year	69,308,510	3,357,848	72,666,358
Total liabilities	84,964,910	4,358,165	89,323,075
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	1,003,769	-	1,003,769
Deferred inflows of resources related to OPEB	173,348	-	173,348
Total deferred inflows of resources	1,177,117	-	1,177,117
NET POSITION			
Net investment in capital assets	82,508,257	49,680,645	132,188,902
Restricted for:			
Permanent Funds - Nonexpendable principal	193,519	-	193,519
Permanent Funds - Expendable	137,030	-	137,030
Education	2,338,747	-	2,338,747
Other grants	1,892,642	-	1,892,642
Tax Increment Financing	6,948,908	-	6,948,908
Capital	-	6,901,280	6,901,280
Unrestricted	13,762,193	7,867,011	21,629,204
Total net position	\$ 107,781,296	64,448,936	172,230,232

See accompanying notes to basic financial statements.

CITY OF SOUTH PORTLAND, MAINE
Statement of Activities
For the year ended June 30, 2018

Functions/programs	Expenses	Program Revenues			Net (expense) revenue and changes in net position		
		Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government		Total
					Governmental activities	Business-type activities	
Primary government:							
Governmental activities:							
General government	\$ 13,958,497	414,864	655,093	-	(12,888,540)	-	(12,888,540)
Public safety	13,857,160	1,919,169	356,584	13,504	(11,567,903)	-	(11,567,903)
Public works	8,159,709	242,771	-	274,253	(7,642,685)	-	(7,642,685)
Culture and recreation	4,938,167	1,316,027	-	-	(3,622,140)	-	(3,622,140)
Transportation and waterfront	1,982,271	374,004	739,929	180,275	(688,063)	-	(688,063)
Health, welfare and social services	559,095	-	296,491	-	(262,604)	-	(262,604)
Education	53,720,323	766,015	13,270,877	-	(39,683,431)	-	(39,683,431)
Interest on debt service	1,272,571	-	-	-	(1,272,571)	-	(1,272,571)
Total governmental activities	98,447,793	5,032,850	15,318,974	468,032	(77,627,937)	-	(77,627,937)
Business-type activities:							
Sewer	6,345,116	6,015,315	-	-	-	(329,801)	(329,801)
Total business-type activities	6,345,116	6,015,315	-	-	-	(329,801)	(329,801)
Total primary government	\$ 104,792,909	11,048,165	15,318,974	468,032	(77,627,937)	(329,801)	(77,957,738)
General revenues:							
Property taxes, levied for general purposes					65,519,757	-	65,519,757
Motor vehicle excise taxes					7,595,421	-	7,595,421
Cable television franchise					120,000	-	120,000
Grants and contributions not restricted to specific programs:							
State Revenue Sharing					1,296,113	-	1,296,113
Homestead exemption					986,940	-	986,940
Other State aid					2,600,804	-	2,600,804
Unrestricted investment earnings					407,993	78,264	486,257
Miscellaneous					824,864	-	824,864
Transfers					(3,363,343)	3,363,343	-
Total general revenues and transfers					75,988,549	3,441,607	79,430,156
Change in net position					(1,639,388)	3,111,806	1,472,418
Net position - beginning as restated					109,420,684	61,337,130	170,757,814
Net position - ending					\$ 107,781,296	64,448,936	172,230,232

See accompanying notes to basic financial statements.

CITY OF SOUTH PORTLAND, MAINE
Balance Sheet
Governmental Funds
June 30, 2018

	General	Tax Increment Financing	Capital Projects	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 39,626,055	6,948,801	6,699,735	-	53,274,591
Investments	9,090,461	-	-	1,188,736	10,279,197
Due from other governments	682,682	-	11,056	1,039,527	1,733,265
Accounts receivable, net of allowance of \$784,282	192,808	8,719	-	221,034	422,561
Taxes receivable	818,389	-	-	-	818,389
Tax liens and tax acquired property	211,745	-	-	-	211,745
Interfund loans receivable	-	-	-	3,951,765	3,951,765
Inventory	-	-	-	47,574	47,574
Restricted assets, cash	50,000	-	-	-	50,000
Total assets	\$ 50,672,140	6,957,520	6,710,791	6,448,636	70,789,087
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	3,341,017	8,612	429,782	160,247	3,939,658
Accrued liabilities	550,805	-	-	61,774	612,579
Interfund loans payable	18,888,480	-	-	177,542	19,066,022
Accrued teachers' summer salaries	4,300,680	-	-	189,042	4,489,722
Total liabilities	27,080,982	8,612	429,782	588,605	28,107,981
Deferred inflows of resources:					
Unavailable revenue - property taxes	750,200	-	-	-	750,200
Total deferred inflows of resources	750,200	-	-	-	750,200
Fund balances:					
Nonspendable	-	-	-	241,093	241,093
Restricted	2,338,747	6,948,908	467,669	1,982,098	11,737,422
Committed	3,972,242	-	5,967,307	3,676,369	13,615,918
Assigned	4,129,161	-	-	-	4,129,161
Unassigned	12,400,808	-	(153,967)	(39,529)	12,207,312
Total fund balances	22,840,958	6,948,908	6,281,009	5,860,031	41,930,906
Total liabilities, deferred inflows of resources, and fund balances	\$ 50,672,140	6,957,520	6,710,791	6,448,636	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	136,977,057
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	750,200
Long-term liabilities that are not due and payable in the current period and therefore are not reported in the funds:	
Bond premiums	(4,138,565)
Deferred charge from refunding	1,501,475
Accrued compensated absences	(3,359,778)
Net other postemployment benefits liability with related deferred inflows and outflows of resources	(4,849,764)
Accrued interest	(606,416)
Landfill closure	(142,000)
Capital leases	(1,943,835)
Net pension liability with related deferred inflows and outflows of resources	(9,483,915)
Bonds payable	(48,854,069)

Net position of governmental activities **\$ 107,781,296**

See accompanying notes to basic financial statements.

CITY OF SOUTH PORTLAND, MAINE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2018

	General	Tax Increment Financing	Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 70,533,408	2,579,570	-	25,000	73,137,978
Intergovernmental	15,757,895	831,083	207,152	3,874,733	20,670,863
Licenses, permits, fees and fines	1,081,073	-	-	-	1,081,073
Charges for services	1,917,398	-	-	1,869,751	3,787,149
Unclassified	840,163	4,000	327	406,887	1,251,377
Interest earned	219,061	114,655	28,626	45,651	407,993
Total revenues	90,348,998	3,529,308	236,105	6,222,022	100,336,433
Expenditures:					
Current:					
General government	11,325,330	130,760	-	941,286	12,397,376
Public safety	11,555,228	-	-	271,533	11,826,761
Public works	4,819,652	125,280	-	140,239	5,085,171
Culture and recreation	3,373,685	-	-	939,384	4,313,069
Transportation and waterfront	1,409,045	-	-	94,172	1,503,217
Health, welfare and social services	559,095	-	-	-	559,095
Education (excluding debt service)	47,410,712	-	-	2,132,544	49,543,256
School lunch program	-	-	-	1,820,284	1,820,284
Intergovernmental	2,598,030	-	-	-	2,598,030
Other	39,199	1,279,129	-	7,738	1,326,066
Debt service	6,107,087	-	-	-	6,107,087
Capital expenditures	166,623	-	7,466,908	-	7,633,531
Total expenditures	89,363,686	1,535,169	7,466,908	6,347,180	104,712,943
Excess (deficiency) of revenues over (under) expenditures	985,312	1,994,139	(7,230,803)	(125,158)	(4,376,510)
Other financing sources (uses):					
Transfers in	1,693,383	-	3,005,439	430,000	5,128,822
Transfers out	(3,920,609)	(4,441,722)	-	(129,834)	(8,492,165)
Capital lease proceeds	-	-	456,948	-	456,948
Issuance of refunding bond debt	15,700,000	-	-	-	15,700,000
Premium on refunding bonds issued	1,862,444	-	-	-	1,862,444
Payment to refunding bond escrow agent	(17,372,974)	-	-	-	(17,372,974)
Total other financing sources (uses)	(2,037,756)	(4,441,722)	3,462,387	300,166	(2,716,925)
Net change in fund balances	(1,052,444)	(2,447,583)	(3,768,416)	175,008	(7,093,435)
Fund balances, beginning of year	23,893,402	9,396,491	10,049,425	5,685,023	49,024,341
Fund balances, end of year	\$ 22,840,958	6,948,908	6,281,009	5,860,031	41,930,906

See accompanying notes to basic financial statements.

CITY OF SOUTH PORTLAND, MAINE
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the year ended June 30, 2018

Net change in fund balances - total governmental funds (from Statement 4)	\$	(7,093,435)
<p>Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:</p>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital acquisitions (\$7,702,848) exceed book value of disposed assets (\$169,397) and depreciation (\$6,251,912).		1,281,539
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This represents the change in unavailable revenues.		(22,800)
Capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of lease principal is an expenditure in the governmental funds, but the repayments reduces long-term liabilities in the statement of net position. Capital lease proceeds (\$456,948) exceeded repayments (\$423,391).		(33,557)
As a result of differences between the principle of debt refunded and the payment to the refunding escrow, the City has recorded a deferred charge (\$1,572,974). Additionally, the City is amortizing the deferred charge on refunding over the life of the refunding bonds (\$71,499).		1,501,475
Change in accruals are recorded on the statement of net position, but not on the governmental fund balance sheet - accrued compensated absences (\$172,222), accrued interest (\$51,327), net pension liability with deferred outflows and inflows of resources, (\$154,350) and other postemployment benefits liability with related deferred outflows and inflows of resources (\$116,596).		(47,397)
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Governmental funds report the effects of premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. During the year, the City advance refunded bonds with bond premiums of \$1,862,444. The City amortized bond premiums of \$490,720. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. For the year, the amount of repayments was \$4,146,511.		2,774,787
Change in net position of governmental activities (see Statement 2)	\$	(1,639,388)

See accompanying notes to basic financial statements.

CITY OF SOUTH PORTLAND, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual - General Fund and TIF Funds
For the year ended June 30, 2018

	General Fund				TIF Funds			
	Budget		Actual	Variance with final budget positive (negative)	Budget		Actual	Variance with final budget positive (negative)
	Original	Final			Original	Final		
Revenues:								
Taxes	\$ 69,063,928	69,063,928	70,533,408	1,469,480	2,455,606	2,455,606	2,579,570	123,964
Intergovernmental	12,102,520	12,165,417	12,223,567	58,150	985,794	985,794	831,083	(154,711)
Licenses, permits, fees and fines	879,600	879,600	1,081,073	201,473	-	-	-	-
Charges for services	1,831,150	1,831,150	1,917,398	86,248	-	-	-	-
Unclassified	164,100	164,100	191,968	27,868	-	-	4,000	4,000
Interest earned	400,000	400,000	158,002	(241,998)	-	-	114,655	114,655
Total revenues	84,441,298	84,504,195	86,105,416	1,601,221	3,441,400	3,441,400	3,529,308	87,908
Expenditures:								
Current:								
General government	10,495,573	10,495,573	10,306,845	188,728	252,792	252,792	130,760	122,032
Public safety	11,507,404	11,507,404	11,421,076	86,328	-	-	-	-
Public works	4,817,824	4,817,824	4,713,723	104,101	153,321	153,321	125,280	28,041
Culture and recreation	3,444,444	3,444,444	3,292,580	151,864	-	-	-	-
Transportation and waterfront	1,335,728	1,398,625	1,371,000	27,625	-	-	-	-
Health, welfare and social services	574,332	574,332	559,095	15,237	-	-	-	-
Education	48,750,018	48,750,018	48,124,652	625,366	-	-	-	-
Intergovernmental	2,598,030	2,598,030	2,598,030	-	-	-	-	-
Other	112,000	112,000	99,199	12,801	1,050,071	1,050,071	1,279,129	(229,058)
Debt service (excluding education)	1,372,646	1,562,116	1,544,644	17,472	-	-	-	-
Capital expenditures	-	-	-	-	1,737,063	-	-	-
Total expenditures	85,007,999	85,260,366	84,030,844	1,229,522	3,193,247	1,456,184	1,535,169	(78,985)
Excess (deficiency) of revenues over (under) expenditures	(566,701)	(756,171)	2,074,572	2,830,743	248,153	1,985,216	1,994,139	8,923
Other financing sources (uses):								
Budgeted use of surplus - City	-	2,978,346	-	(2,978,346)	95,407	2,456,506	-	(2,456,506)
Budgeted use of surplus - School	500,000	500,000	-	(500,000)	-	-	-	-
Issuance of refunding bond debt	-	15,700,000	15,700,000	-	-	-	-	-
Premium on refunding bonds issued	-	1,862,444	1,862,444	-	-	-	-	-
Payment to refunded bond escrow agent	-	(17,372,974)	(17,372,974)	-	-	-	-	-
Transfer in	883,449	883,449	883,449	-	-	-	-	-
Transfers out	(816,748)	(3,795,094)	(3,920,609)	(125,515)	(343,560)	(4,441,722)	(4,441,722)	-
Total other financing sources (uses)	566,701	756,171	(2,847,690)	(3,603,861)	(248,153)	(1,985,216)	(4,441,722)	(2,456,506)
Net change in fund balance - budgetary basis	-	-	(773,118)	(773,118)	-	-	(2,447,583)	(2,447,583)
Reconciliation to GAAP basis:								
Change in encumbrances - City			132,810				-	
Change in encumbrances - School			(4,181)				-	
Change in unbudgeted teacher summer benefits			(74,240)				-	
Change in reserves			(333,715)				-	
Net change in fund balance - GAAP basis			(1,052,444)				(2,447,583)	
Fund balance, beginning of year			23,893,402				9,396,491	
Fund balance, end of year	\$		22,840,958				6,948,908	

See accompanying notes to basic financial statements.

CITY OF SOUTH PORTLAND, MAINE
Statements of Net Position
Proprietary Funds
June 30, 2018 and 2017

Business-type Activities - Enterprise Funds		
	Sewer	
	2018	2017
ASSETS		
Current assets:		
Receivables, net of allowance of \$41,200 and \$77,900, respectively	\$ 628,526	\$ 664,292
Sewer liens	2,228	6,832
Interfund loans receivable	15,124,026	11,669,229
Total current assets	15,754,780	12,340,353
Noncurrent assets:		
Capital assets, not being depreciated	2,761,194	2,504,259
Capital assets	100,169,505	98,811,724
Accumulated depreciation	(49,878,378)	(48,009,259)
Total noncurrent assets	53,052,321	53,306,724
Total assets	68,807,101	65,647,077
LIABILITIES		
Current liabilities:		
Accounts payable	696,935	465,188
Accrued wages	2,361	2,322
Accrued interest	4,413	4,659
Current portion of noncurrent liabilities:		
Compensated absences	99,506	95,746
Bonds payable	197,102	197,102
Total current liabilities	1,000,317	765,017
Noncurrent liabilities:		
Compensated absences	183,274	173,254
Bonds payable	3,174,574	3,371,676
Total noncurrent liabilities	3,357,848	3,544,930
Total liabilities	4,358,165	4,309,947
NET POSITION		
Net investment in capital assets	49,680,645	49,737,946
Restricted for capital projects	6,901,280	3,434,257
Unrestricted	7,867,011	8,164,927
Total net position	\$ 64,448,936	61,337,130

See accompanying notes to basic financial statements.

CITY OF SOUTH PORTLAND, MAINE
Statements of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the years ended June 30, 2018 and 2017

Business-type Activities - Enterprise Funds		
	Sewer	
	2018	2017
Operating revenues:		
Charges for services	\$ 5,940,533	5,948,268
Interest and penalties	516	1,802
Licenses	74,266	58,552
Total operating revenues	6,015,315	6,008,622
Operating expenses:		
Personnel services	2,397,401	2,319,456
Contractual services	1,307,847	1,276,539
Supplies and materials	447,168	447,010
Fixed charges	90,751	101,625
Capital outlay	47,914	57,489
Depreciation	2,034,088	1,979,435
Total operating expenses	6,325,169	6,181,554
Operating loss	(309,854)	(172,932)
Nonoperating revenues (expenses):		
Interest revenue	78,264	79,684
Gain (loss) on disposal of capital assets	1,220	-
Interest expense	(21,167)	(21,793)
Total nonoperating revenues (expenses)	58,317	57,891
Loss before transfers and capital contributions	(251,537)	(115,041)
Capital contributions	-	254,765
Transfers in	3,364,207	122,609
Transfer out	(864)	(1,930,904)
Total transfers and capital contributions	3,363,343	(1,553,530)
Change in net position	3,111,806	(1,668,571)
Net position, beginning of year	61,337,130	63,005,701
Net position, end of year	\$ 64,448,936	61,337,130

See accompanying notes to basic financial statements.

CITY OF SOUTH PORTLAND, MAINE
Statements of Cash Flows
Proprietary Funds
For the years ended June 30, 2018 and 2017

	Sewer	
	2018	2017
Business-type Activities - Enterprise Funds		
Cash flows from operating activities:		
Receipts from customers and users	\$ 6,055,685	5,917,777
Payments to suppliers	(1,661,933)	(2,749,527)
Payments to employees	(2,383,582)	(2,339,928)
Net cash provided by operating activities	2,010,170	828,322
Cash flows from noncapital financing activities:		
Transfer in from other funds	3,364,207	122,609
Interfund loan	(3,454,797)	(1,226,188)
Transfers to other funds	(864)	(1,930,904)
Net cash provided by (used in) noncapital financing activities	(91,454)	(3,034,483)
Cash flows from capital and related financing activities:		
Purchase of capital assets	(1,778,465)	(1,154,383)
Proceeds from sale of capital assets	-	-
Proceeds from bonded obligations	-	3,500,000
Interest paid on bonds	(21,413)	(22,038)
Principal payments on bonds	(197,102)	(197,102)
Net cash provided by (used in) capital and related financing activities	(1,996,980)	2,126,477
Cash flows from investing activities:		
Interest revenue	78,264	79,684
Net cash provided by investing activities	78,264	79,684
Net increase (decrease) in cash	-	-
Cash, beginning of year	-	-
Cash, end of year	\$ -	-
Reconciliation of operating loss to net cash provided by operating activities:		
Operating loss	\$ (309,854)	(172,932)
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation	2,034,088	1,979,435
(Increase) decrease in receivables	35,766	(90,916)
(Increase) decrease in liens	4,604	71
Increase (decrease) in accounts payable	231,747	(866,864)
Increase (decrease) in accrued wages	39	(25,222)
Increase (decrease) in compensated absences	13,780	4,750
Net cash provided by operating activities	\$ 2,010,170	828,322
Noncash investing, capital, and financing activities:		
Capital contributions	\$ -	100,000

See accompanying notes to basic financial statements.

CITY OF SOUTH PORTLAND, MAINE
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2018

		Private- purpose Trust Funds	Agency Funds
ASSETS			
Cash and cash equivalents	\$	271,484	129,809
Investments		1,801,828	-
Total assets		2,073,312	129,809
LIABILITIES			
Accounts payable		6,000	-
Due to others		9,769	129,809
Total liabilities		15,769	129,809
NET POSITION			
Held in trust	\$	2,057,543	-

See accompanying notes to basic financial statements.

CITY OF SOUTH PORTLAND, MAINE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the year ended June 30, 2018

		Private- purpose Trust Funds
<hr/>		
Additions:		
Donations	\$	840
Investment earnings:		
Interest		51,675
Unrealized loss		(55,777)
<hr/>		
Total additions		(3,262)
<hr/>		
Deductions:		
Scholarships and other		94,621
<hr/>		
Total deductions		94,621
<hr/>		
Change in net position		(97,883)
Net position, beginning of year		2,155,426
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Net position, end of year	\$	2,057,543

See accompanying notes to basic financial statements.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of South Portland, Maine functions under a City Manager - City Council form of government.

The financial statements of the City of South Portland have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting Entity

This report includes all funds of the City of South Portland, Maine. An analysis of certain criteria was made to determine if other governmental units should be included in this report. In evaluating how to define the reporting entity for financial reporting purposes, management has considered all potential component units. The criterion used defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens.

It is the City's judgment, based on all pertinent facts derived from the analysis of these criteria, that there are no entities that would be considered potential component units within the City of South Portland that should be included as part of these financial statements.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The City has elected not to allocate indirect costs among the programs, functions, and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when the payment is due.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the City and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Tax Increment Financing Fund accounts for resources accumulated and payments made for the Tax Increment Financing Districts established by the City.

The Capital Projects Fund accounts for the resources accumulated and payments made for the acquisition and construction of major capital facilities (other than those financed by the proprietary fund).

The City reports the following major proprietary fund:

The Sewer User Fund accounts for the operation of the sewer treatment plant, sewage pumping stations and collection systems.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Fiduciary funds account for assets held by the City in a trustee capacity or as an agent on behalf of others. As such, fiduciary funds are not reported in the government-wide financial statements. The City's fiduciary funds include the following:

Private-purpose trust funds account for resources where funds are legally restricted by a formal trust agreement and may be used for purposes that benefit individuals, private organizations, or other governments. These include scholarship, education, and public library funds.

Agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. The student activity funds are used to account for assets that the government holds for others in an agency capacity.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's governmental activities and business-type activities. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's proprietary fund is charges to customers for sales and services; operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Cash, Cash Equivalents, and Investments

Cash and cash equivalents include amounts in demand deposits as well as time deposits and certificates of deposit owned by the City. State statutes authorize the City to invest in obligations of the U. S. Treasury, commercial paper, corporate bonds, and repurchase agreements.

Investments are stated at fair value. For purposes of the statement of cash flows, all highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents.

E. Interfund Loans

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "interfund loans receivable" or "interfund loans payable" on the balance sheet. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

F. Inventories and Prepaid Items

Inventories are valued at cost using the first-in, first-out (FIFO) method. The costs of governmental fund-type inventories are generally recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

G. Restricted Assets

The City has a \$50,000 deposit with the State of Maine related to workers' compensation self insurance from prior years.

H. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, sewer system and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. If material, interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	25 - 50
Building/land improvements	20
Streets, street lights, and sidewalks	10 - 20
Bridges	50
Collection and distribution systems	65
Vehicles	3 - 20
Machinery and equipment	5 - 20

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

I. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The City provides vesting for vacation and sick leave benefits based upon length of employment. There is a liability for unpaid accumulated sick leave since the City does have a policy to pay a portion of unused sick time based on length of service when employees separate from service with the City. All vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

J. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

K. Fund Equity

Governmental Fund fund balance is reported in five classification that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which those funds can be spent. The five classifications of fund balance for the Governmental Funds are as follows:

- *Nonspendable* – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.
- *Restricted* – resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or; b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – resources which are subject to limitations the City imposes on itself at its highest level of decision making authority, and that remain binding unless removed in the same manner. The City Council is the highest level of decision making authority, and has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments by passage of an order.
- *Assigned* – resources that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. The City Council has delegated the authority to assign fund balance to the City's Finance Director based on prescribed policies previously established by the City Council.
- *Unassigned* – resources which have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The City's fund balance policy states when both restricted and unrestricted resources are available for use, it is the City's intent to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the City's intent to use committed or assigned resources first, and then unassigned resources as they are needed. The City Council approved the fund balance policy and fund classifications on June 20, 2012, in order #166-10/11.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

L. Interfund Transactions

Interfund services provided and used are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except internal services provided and used for transactions and reimbursements, are reported as transfers.

M. Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the City's financial position and operations. However, comparative data has not been presented in all statements because its inclusion would make certain statements unduly complex and difficult to understand.

N. Use of Estimates

Preparation of the City's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

O. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts (PLD Plan) and Maine Public Employees Retirement System State Employee and Teacher Plan (SET Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

P. Other Post-Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB Plan and additions to/deductions from the OPEB Plan's fiduciary net position have been determined based on actuary reports prepared by the OPEB Plan's actuary. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Q. Deferred Inflows and Outflows of Resources

In addition to assets and liabilities, the statement of net position and balance sheet will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. These separate financial statement elements, deferred outflows of resources and deferred inflows of resources, represent a consumption or acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) or inflow of resources (revenue) until that time. The governmental funds only report one type of deferred inflow of resources, unavailable revenue from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

The governmental activities have two items that qualify for reporting in this category. One is the deferred charge on refunding, which results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The other deferred inflows and outflows relate to the net pension and OPEB liabilities, which include the City's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension and OPEB liabilities in the subsequent year. They also include changes in assumptions, differences between expected and actual experience, and changes in proportion and differences between City contributions and proportionate share of contributions, which are deferred and amortized over the average expected remaining service lives of active and inactive members in the plan. They also include the net difference between projected and actual earnings on pension plan investments, which are deferred and amortized over a five-year period.

R. Net Position

Net position represents assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds and capital leases payable and adding back any unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The City's net investment in capital assets was calculated as follows at June 30, 2018:

	<u>Governmental activities</u>	<u>Business-type activities</u>
Capital assets	\$ 243,477,274	102,930,699
Accumulated depreciation	(106,500,217)	(49,878,378)
Bonds payable and premiums	(52,992,634)	(3,371,676)
Add back bond proceeds unexpended	467,669	-
Capital leases	(1,943,835)	-
Net investment in capital assets	\$ 82,508,257	49,680,645

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

An annual budget is adopted by the City Council for the General Fund, Sewer Use Fund, and the TIF Fund. The budgets are prepared substantially in accordance with accounting principles generally accepted in the United States of America, except that the general fund revenues and expenditures related to “on-behalf payments” made by the State of Maine to the Maine Public Employees Retirement System for teachers and other school employees are not budgeted. These amounts have not been budgeted in the General Fund and result in a difference in reporting on a budgetary basis of accounting vs. reporting under accounting principles generally accepted in the United States of America of \$3,534,328.

These amounts have been included as an intergovernmental revenue and as an education expense/expenditure on Statements 2 and 4 (GAAP basis). There is no effect on the net position/fund balance at the end of the year. The Sewer Use Fund budgets for debt service principal and interest payments as an expense and does not budget for depreciation expense. In addition, capital contributions from other funds are not budgeted. The legal level of budgetary control is at the department level.

The City employs encumbrance accounting in the governmental funds. Encumbrances outstanding at year-end are reported as assigned fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were \$1,309,103 in the General Fund.

Additionally, the City does not budget for certain benefits that are accrued at year end by the School Department for teachers during the summer vacation.

B. Excess of Expenditures over Appropriations

Per City Charter, the level of budgetary control is at the department level. For the year ended June 30, 2018, all departments were within their charter level budget limits.

C. Deficit Fund Balances

At June 30, 2018, the following funds had deficit fund balances:

Special Revenue Funds:

Dyer Friends	\$ 154	Memorial Tech Grant - Koelker	1,237
Staff Computer Training	476	Sustainability Committee	87
Friends Skillin Library	168	Future Builders / Summer School	23,908
Wellness Committee	3,294		
National Semiconductor - Brown	3,683	<u>Private-purpose Trust Funds:</u>	
Heating Assistance	524	A Varanelli Scholarship	241
E-Rate	5,593		
Learning Results	405	<u>Capital Project Funds:</u>	
		Middle School Project	153,967

These deficits will be funded by future grant revenue, charges for services, bond proceeds, or transfers.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

DEPOSITS AND INVESTMENTS

As of June 30, 2018, the City had the following deposits and investments with the following maturities, some of which are classified as cash and cash equivalents:

	<u>Fair value</u>	<u>Less than 1 year</u>	<u>1 – 5 years</u>	<u>Over 5 years</u>
Checking, money market and cash management sweep	\$ 16,994,201	16,994,201	-	-
U.S. Treasury Notes	4,485,051	2,118,746	1,471,443	894,862
Federal Home Loan Mort. Corp.	4,128,919	398,384	2,704,000	1,026,535
Federal Farm Credit Bank	492,112	-	492,112	-
Federal National Mortgage	951,467	-	876,486	74,981
Federal Home Loan Bank	1,947,346	-	981,348	965,998
Certificates of Deposit	38,062,397	12,837,242	24,979,756	245,399
Stock Mutual Fund	76,133	Not applicable		

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All investments held by the City are categorized as Level 1 inputs.

Custodial credit risk- deposits – In the case of deposits, this is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. As of June 30, 2018, the City had bank balances of \$55,398,564. In accordance with its investment policy, the City’s funds should, whenever practicable, be fully covered under FDIC, fully insured or fully collateralized, or covered with an irrevocable stand by letter of credit, with pledged collateral being at least 102% of market value of the principal and accrued interest, and must be marked to market daily. As of June 30, 2018, the City had no deposits which were subject to custodial credit risk because they were not insured or collateralized.

Custodial credit risk- investments – For investments, this is the risk that in the event of failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. As of June 30, 2018, the City had fair value investment balances of \$12,081,028 of which only the stock mutual fund was subject to custodial credit risk. In accordance with its investment policy, the City minimizes custodial credit risk by doing business with authorized institutions, depositories, and broker/dealers, and that funds should be fully covered under FDIC, fully insured or fully collateralized, with pledged collateral being at least 102% of market value of the principal and accrued interest, and must be marked to market daily.

Credit risk – Maine statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. U.S. Treasury Notes are not rated. As of June 30, 2018, the City’s investments in Federal Home Loan Banks, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Federal National Mortgage Associations were rated AA+ by Standard & Poor’s. In accordance with its investment policy, the City minimizes credit risk by limiting the types of investments to be purchased and diversifying the investment portfolio so that the impact of potential losses will be minimalized.

Interest rate risk – In accordance with its investment policy, the City structures its investment portfolio so securities mature to meet cash requirements for ongoing operations. It invests funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limits the average maturity of the portfolio.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

PROPERTY TAX

Property taxes for the current period were committed on July 25, 2017 on the assessed value listed as of the prior April 1 for all real and personal property located in the City. Assessed values are periodically established by the City's Assessor at 100% of assumed market value. The City performed a revaluation to bring assessed values in line with market values prior to the commitment date.

The City is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$867,003 for the year ended June 30, 2018.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The City has the authority to foreclose on property eighteen months after the filing of the lien if the tax liens and associated costs remain unpaid.

Property taxes levied during the period were recorded as receivables at the time the levy was made. The receivables collected during the period and in the first sixty days following the end of the period have been recorded as revenues. The remaining receivables have been recorded as unavailable revenues.

The following summarizes the levy:

	<u>2018</u>	<u>2017</u>
Assessed value	\$ 3,641,513,160	3,610,630,400
Tax rate (per \$1,000)	18.00	17.70
Commitment	65,547,237	63,908,158
Less:		
Abatements	202,288	44,932
Collections	64,686,257	63,212,383
Current year taxes receivable at end of year	658,692	650,843
Taxes and liens receivable - prior years	371,442	320,412
Total taxes and liens receivable	\$ 1,030,134	971,255

Due dates:	1st quarter	August 31, 2017	August 18, 2016
	2nd quarter	November 16, 2017	November 17, 2016
	3rd quarter	February 15, 2018	February 16, 2017
	4th quarter	May 10, 2018	May 11, 2017

	<u>2018</u>	<u>2017</u>
Interest rate on delinquent taxes	7.00%	7.00%
Collection rate	99.00%	98.98%

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended June 30, 2018 was as follows:

	Balance June 30, <u>2017</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2018</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 8,852,149	567,700	3,604	9,416,245
Construction in progress	11,484,981	1,123,067	11,298,940	1,309,108
Total capital assets not being depreciated	20,337,130	1,690,767	11,302,544	10,725,353
Capital assets, being depreciated:				
Buildings	130,375,304	13,083,730		143,459,034
Improvements other than buildings	5,868,752	586,110	-	6,454,862
Machinery and equipment	16,217,271	1,117,610	138,081	17,196,800
Vehicles	15,516,825	1,887,051	1,673,946	15,729,930
Infrastructure	49,123,274	788,020	-	49,911,294
Total capital assets being depreciated	217,101,426	17,462,521	1,812,027	232,751,920
Less accumulated depreciation for:				
Buildings	42,466,660	2,791,561		45,258,221
Improvements other than buildings	3,555,758	245,437	-	3,801,195
Machinery and equipment	11,511,328	841,135	134,737	12,217,726
Vehicles	10,702,931	1,166,128	1,511,497	10,357,562
Infrastructure	33,506,361	1,359,152	-	34,865,513
Total accumulated depreciation	101,743,038	6,403,413	1,646,234	106,500,217
Total capital assets being depreciated, net	115,358,388	11,059,108	165,793	126,251,703
Governmental activities capital assets, net	\$ 135,695,518	12,749,875	11,468,337	136,977,056

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 211,085
Public safety	699,326
Public works	1,669,006
Culture and recreation	659,971
Transportation and waterfront	479,055
Education	2,533,470

Total depreciation expense – governmental activities \$ 6,251,913

The difference between depreciation expense and increase in depreciation (\$151,500) represents a transfer of a capital asset that was fully depreciated from the business type activities to the governmental activities. Additionally this creates a difference between increases in capital assets and capital asset acquisitions reported on Statement 5.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

CAPITAL ASSETS, CONTINUED

Capital asset activity for business-type activities for the year ended June 30, 2018 was as follows:

	Balance June 30, <u>2017</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2018</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 1,221,558	-	-	1,221,558
Construction in progress	1,282,701	1,361,468	1,104,533	1,539,636
Total capital assets not being depreciated	2,504,259	1,361,468	1,104,533	2,761,194
Capital assets, being depreciated:				
Buildings	36,443,693	46,929	-	36,490,621
Improvements other than buildings	80,331	-	-	80,331
Machinery and equipment	15,505,557	1,459,522	-	16,965,080
Vehicles	1,231,177	16,300	164,970	1,082,507
Infrastructure	45,550,966	-	-	45,550,966
Total capital assets being depreciated	98,811,724	1,522,751	164,970	100,169,505
Less accumulated depreciation for:				
Buildings	20,264,625	755,490	-	21,020,115
Improvements other than buildings	80,331	-	-	80,331
Machinery and equipment	11,032,149	507,522	-	11,539,671
Vehicles	1,135,802	52,111	164,970	1,022,943
Infrastructure	15,496,352	718,965	-	16,215,317
Total accumulated depreciation	48,009,259	2,034,088	164,970	49,878,377
Total capital assets being depreciated, net	50,802,465	(511,337)	-	50,291,128
Business-type activities capital assets, net	\$ 53,306,724	850,131	1,104,533	53,052,322

LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2018 was as follows:

	Beginning balance	Additions	Reductions	Ending balance	Due within one year
Governmental activities:					
General obligation bonds	\$ 53,000,580	15,700,000	19,846,511	48,854,069	3,956,512
Bond premiums	2,766,841	1,862,444	490,720	4,138,565	563,271
Capital leases	1,910,278	456,948	423,391	1,943,835	486,951
Landfill closure	142,000	-	-	142,000	14,200
Other post-employment benefits*	4,733,168	227,393	-	4,960,561	-
Net pension liability	15,319,122	-	3,391,626	11,927,496	-
Compensated absences	3,532,000	82,178	254,400	3,359,778	996,860
Governmental activity long-term liabilities	\$ 81,403,989	18,328,963	24,406,648	75,326,304	6,017,794

*Beginning balance was restated due to implementation of GASB # 75.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

LONG-TERM DEBT, CONTINUED

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>	<u>Due within one year</u>
Business-type activities:					
General obligation bonds	\$3,568,778	-	197,102	3,371,676	197,102
Compensated absences	269,000	220,873	207,093	282,780	99,506
Business-type activities long-term liabilities	\$ 3,837,778	220,873	404,195	3,654,456	296,608

Long-term debt payable at June 30, 2018 is comprised of the following:

	<u>Date of issue</u>	<u>Original amount issued</u>	<u>Date of maturity</u>	<u>Interest rate</u>	<u>Balance June 30, 2018</u>
Governmental activities:					
2010 1999 Community Center - City	1/26/2010	1,890,000	11/1/2018	2.00-3.00%	210,000
2010 HS & MS Renovations - School	1/26/2010	4,613,000	11/1/2020	2.00-4.00%	460,000
2011 Refund 2002 & 2003 - School	10/26/2011	8,905,000	7/15/2023	2.00-4.375%	4,160,000
2012 HS Construction - School	5/30/2012	30,000,000	7/15/2032	2.00-4.00%	9,000,000
2013 HS SRRF - School	12/1/2013	664,450	12/1/2023	0.00%	279,069
2014 HS Construction - School	4/10/2014	8,850,000	4/15/2034	2.25-3.25%	7,070,000
2016 Municipal Service Facility - City	9/8/2016	12,700,000	3/1/2037	2.00-5.00%	12,065,000
2017 Advance Refund 2010 & 2012	9/13/2017	15,700,000	7/15/2029	2.38-4.00%	15,610,000
Total governmental activities					48,854,069
Business-type activities:					
2009 SRF (Long Creek)	10/7/2009	749,716	10/1/2029	0.00%	311,676
2015 CWSRF	8/30/2015	3,500,000	8/1/2035	0.35%	3,060,000
Total business-type activities					3,371,676
Total bonds payable					\$ 52,225,745

In September of 2017, the City advance refunded \$2.3 million of the 2010 bonds and \$13.5 million of the 2012 bonds (which had interest rates rating from 3.0% to 4.0%) with \$15.7 million of new bonds at a net interest cost (NIC) of 1.894% and an economic gain (net present value savings) of \$683,579 over 12 years. The advance refunding produced a 4.33 percent savings of refunded bonds. The net proceeds of \$17,372,974 (including a \$1,862,444 premium and after payment of \$174,303 in underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, the portion of 2010 and 2012 bonds advanced refunded are considered defeased and the liability for those bonds has been removed from the statement of net position. The City will amortize over the remaining life the premium and deferred charges relating to the refunding. At June 30, 2018, \$15,610,000 of defeased bonds remain outstanding.

All governmental activity debt service payments, including capital leases and compensated absences, were made within the General Fund. Other post-employment benefits and the net pension liability are not currently being funded on a budgetary level. If and when such funding would occur, it would be funded within the General Fund.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

LONG-TERM DEBT, CONTINUED

The annual requirements to amortize long-term debt outstanding as of June 30, 2018 are as follows:

<u>June 30,</u>	<u>Governmental activities</u>			<u>Business-type activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 3,956,512	1,514,484	5,470,996	197,102	19,433	216,535
2020	3,801,512	1,404,800	5,206,312	197,102	18,808	215,910
2021	3,776,511	1,288,400	5,064,911	197,102	18,184	215,286
2022	3,766,512	1,161,725	4,928,237	197,102	17,559	214,661
2023	3,161,511	1,047,663	4,209,174	197,102	16,934	214,036
2024-2028	14,146,511	3,584,975	17,731,486	985,511	75,300	1,060,811
2029-2033	13,265,000	1,328,956	14,593,956	890,655	59,681	950,336
2034-2037	2,980,000	137,331	3,117,331	510,000	28,311	538,311
Total	\$ 48,854,069	11,468,334	60,322,403	3,371,676	254,210	3,625,886

The City is subject to a statutory limitation, by the State of Maine, of its general long-term debt equal to 15% of the State's valuation of the City. At June 30, 2018, the statutory limit for the City was \$601,207,500. The City's outstanding long-term debt of \$52,225,745 at June 30, 2018 was \$548,981,755 less than the statutory limit.

In addition to the notes and bonds payable, the City is contingently responsible for the following overlapping debt as of June 30, 2018:

<u>Governmental Unit</u>	<u>Net debt outstanding</u>	<u>Applicable to South Portland</u>	<u>City of South Portland's share of debt</u>
Cumberland County	\$ 35,583,000	9.10%	\$ 3,238,172
Portland Water District	50,150,965	13.61%	6,825,546

JOINTLY GOVERNED ORGANIZATION

The City of South Portland participates in a jointly governed organization, which is not part of the City's reporting entity.

ecomaine is a solid waste management corporation serving 40 municipalities in Cumberland, Oxford, and York counties in Maine. Owned and controlled by 21 member communities, ecomaine creates electricity through its processing of waste and also operates an extensive recycling program. The City is a member community in ecomaine. Interlocal (waste handling) agreements between ecomaine and participating communities obligate the members to deliver certain solid waste produced within the community to ecomaine for processing and to make service payments and pay tipping fees for such processing. The City has no explicit, measurable equity interest and therefore has not reported an asset in these financial statements in connection with its participation in ecomaine.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

JOINTLY GOVERNED ORGANIZATION, CONTINUED

Selected balance sheet information for ecomaine for the year ended June 30, 2018 includes total assets of \$62,899,434, and total liabilities of \$17,719,973 and unrestricted net position of \$17,354,190. The liabilities include an accrual for landfill closure and postclosure care amounting to \$14,819,398. ecomaine has a plan to fund this liability in the form of a cash reserve over the period of years between 2018 and a projected closing date. The separate audited financial statements of ecomaine may be obtained at their administrative office: ecomaine, 64 Blueberry Road, Portland, Maine 04102.

CAPITAL LEASES

The City has entered into lease agreements as lessee for financing the acquisition of equipment and has also entered into an energy performance lease arrangement. These leases qualify as capital leases for accounting purposes, and therefore, have been recorded at the present value of future minimum lease payments as of the date of its inception. The value of assets capitalized under these leases as of June 30, 2018 was \$4,200,391

The following is a schedule of future minimum lease payments under the capital lease and the present value of the net minimum lease payment at June 30, 2018.

	Governmental <u>activities</u>
2019	\$ 532,285
2020	539,077
2021	488,739
2022	295,594
<u>2023</u>	<u>204,387</u>
Total minimum lease payments	2,060,082
<u>Less: amount representing interest</u>	<u>116,247</u>
Present value of future minimum lease payments	<u>\$ 1,943,835</u>

LANDFILL

The City records a liability for the estimated costs of landfill closure and postclosure care, as required by government authorities. State and federal laws and regulations require the City to place a final cover on its Highland Avenue landfill site and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The landfill ceased accepting waste, effective January 1, 1993, as required by State regulations. Since that time, the twenty-five acre landfill has remained inactive. Although it was not at capacity, its useful life was over. The City completed the landfill closure process in fiscal year 2000. At June 30, 2018, the City had recorded approximately \$142,000 of estimated cost remaining related to postclosure care of the landfill. The City has amounts available in the general fund to fund these estimated costs. The actual cost may be higher due to inflation, changes in technology, or changes in regulations.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

INTERFUND BALANCES AND TRANSFERS

As of June 30, 2018, interfund loans receivable and payable were as follows:

<u>Fund</u>	<u>Interfund receivable</u>	<u>Interfund payable</u>
General Fund	\$ -	18,888,480
Sewer Fund	15,124,026	-
Nonmajor Special Revenue Funds:		
City Special Revenues	3,942,799	-
School Grant Funds	-	136,918
School Adult Education	8,966	-
School Lunch Fund	-	37,815
Permanent Funds	-	2,809
Private-purpose Trust Funds	-	9,769
	<hr/>	<hr/>
Total interfund balances	\$ 19,075,791	19,075,791

The purpose of interfund loans is to charge revenues and expenditures to the appropriate fund when that activity is accounted for through the centralized checking account. The balances represent each fund's portion of the centralized checking account.

As of June 30, 2018, interfund transfers were as follows:

<u>Fund</u>	<u>Transfers in</u>	<u>Transfers out</u>
General Fund	\$ 1,693,383	3,920,609
Sewer Fund	3,364,207	864
Tax Increment Financing	-	4,441,722
Capital Projects	3,005,439	-
Nonmajor Special Revenue Funds:		
City Special Revenues	-	126,634
School Grant Fund	-	3,200
School Lunch Fund	430,000	-
	<hr/>	<hr/>
Total interfund transfers	\$ 8,493,029	8,493,029

The primary purpose of the transfers is to move unrestricted revenues from various funds to finance various programs and capital projects that the City must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or match funds for various grant programs.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

FUND BALANCES

Minimum fund balance policy. The City Council has adopted a financial policy to maintain a minimum level of unassigned fund balance in the general fund. The minimum target level is set at 9% of general fund budgeted expenditures. In the event that the unassigned fund balance drops below this minimum level, the City will develop a plan, implemented through the annual budgetary process, to bring the balance back to the target level over a period of no more than three (3) fiscal years. Amounts in excess of the targeted maximum of 12% of general fund, measured on a GAAP basis, shall be used for capital improvements or other one-time expenditures as identified by the City Council. The policy was adopted by the City to recognize the financial importance of a stable and sufficient level of unassigned fund balance. However, the City Council reserves the right to appropriate funds from the unassigned fund balance for emergencies and other requirements the City Council believes to be in the best interest of the City of South Portland. At June 30, 2018, the City maintained an unassigned general fund balance of \$12,400,808 which is 14.04% of the fiscal year 2019 budget of \$88,338,226.

Stabilization arrangement. In the periods of economic decline where valuation assessments are flat or decreasing, and/or periods of significant estimated revenue loss or periods of high increases in budgeted expenditures, the City Council may set aside funds in the tax rate stabilization reserve to be used to reduce the needs from taxation for the coming year(s). Funds set aside in the tax rate stabilization reserve should have a planned exit strategy to reduce the use of such reserves in subsequent budgets and should be fully funded to the extent necessary to properly provide a declining (tiered) use of this reserve for a period no greater than 5 years. The objective of this tiered approach is to lessen the impact in subsequent years for the lower estimated revenues from the tax rate stabilization reserve. The committed general fund balances include a \$1,502,461 tax rate stabilization reserve at June 30, 2018 with \$500,000 anticipated to be used in the funding of fiscal year ending June 30, 2019 budget.

As of June 30, 2018, fund balance components consisted of the following:

	General <u>Fund</u>	Other Governmental <u>Funds</u>	<u>Total</u>
Nonspendable:			
Inventory	\$ -	47,574	47,574
<u>Principal for permanent funds</u>	-	<u>193,519</u>	<u>193,519</u>
<u>Total nonspendable</u>	-	<u>241,093</u>	<u>241,093</u>
Restricted:			
Education	2,338,747	399,894	2,738,641
TIF funds	-	6,948,908	6,948,908
Capital Projects – unspent bond proceeds	-	467,669	467,669
Grants – Housing and Business Development	-	179,174	179,174
Grants – Other planning and general government	-	15,477	15,477
Grants – Fire and Police	-	53,088	53,088
Grants – FEMA equipment	-	121,321	121,321
Grants – State Highway Block	-	503,290	503,290
Donations – Parks and recreation operations	-	551,987	551,987
Other grants and donations	-	20,837	20,837
<u>Permanent funds</u>	-	<u>137,030</u>	<u>137,030</u>
<u>Total restricted</u>	<u>2,338,747</u>	<u>9,398,675</u>	<u>11,737,422</u>

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

FUND BALANCES, CONTINUED

	General <u>Fund</u>	Other Governmental <u>Funds</u>	<u>Total</u>
Committed:			
General government:			
Tax stabilization reserve	\$ 1,502,461	-	1,502,461
Climate action plan	30,320	-	30,320
Equipment replacement reserve	185,401	-	185,401
Unemployment reserve	83,923	-	83,923
Self-Insurance reserve	107,232	-	107,232
Safety reserve	201,287	-	201,287
Computerization reserve	71,301	-	71,301
Litigation legal reserve	550,931	-	550,931
Municipal buildings and land acquisition	58,524	-	58,524
Other reserves	137,589	250,883	388,472
South Portland Community TV	-	773,537	773,537
Freshwater Wetland Fund	-	210,819	210,819
Land Bank Trust	-	891,147	891,147
Public safety:			
Fire equipment and vehicle reserve	26,734	-	26,734
Police equipment reserves	74,806	-	74,806
Call company retirement reserve	59,848	-	59,848
Hazardous materials fund	-	113,536	113,536
Other	-	62,079	62,079
Public works:			
Snow removal reserve	400,107	-	400,107
Cummings road sewer reserve	217,102	-	217,102
Solid waste reserve	53,411	-	53,411
Other reserves	57,262	-	57,262
Street openings and recycling funds	-	380,236	380,236
Sewer impact fund	-	548,558	548,558
Transit and waterfront:			
Bus reserve	154,003	-	154,003
Portland Street Pier and Thomas Knight	-	189,213	189,213
Culture and recreation:			
Library Donations	-	141,135	141,135
Other	-	115,226	115,226
Capital projects	-	5,967,307	5,967,307
Total committed	3,972,242	9,643,676	13,615,918

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

FUND BALANCES, CONTINUED

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Assigned:			
Compensated absences reserve	\$ 2,679,319	-	2,679,319
Phone system reserve	89,463	-	89,463
Public safety vehicle reserve	(47,074)	-	(47,074)
Public works fuel distribution	98,350	-	98,350
Encumbrances	1,309,103	-	1,309,103
Total assigned	4,129,161	-	4,129,161
 Unassigned	 12,400,808	 (193,496)	 12,207,312
Total fund balance	\$ 22,840,958	19,089,948	41,930,906

CONSTRUCTION COMMITMENTS

The City has entered into a contract in connection with the Pleasantdale Sewer construction project. The following is a summary of the commitments at June 30, 2018:

	<u>Contract Total</u>	<u>Percentage Complete</u>	<u>Billed to Date</u>	<u>Balance Remaining</u>
Pleasantdale Sewer Construction:				
Construction contracts	\$ 4,224,080	22.37%	944,763	3,279,317

TAX INCREMENT FINANCING DISTRICTS

The City has established ten tax increment financing districts under the terms of applicable state laws.

	<u>Original value</u>	<u>Increase in value</u>	<u>TIF cap</u>	<u>Captured value</u>	<u>Captured tax</u>
Fairchild TIF	\$ 33,512,500	4,034,900	100%	4,034,900	72,628
Texas Instruments TIF	20,509,000	154,564,800	50%	77,282,400	1,391,083
One Wallace TIF	2,178,200	4,281,300	100%	4,281,300	77,063
Cummings TIF	1,697,100	25,184,200	0%	-	-
Long Creek TIF	1,066,300	11,896,200	100%	11,896,200	214,132
Brick Hill TIF	-	27,920,860	100%	27,920,860	502,575
Jared TIF	957,500	1,180,700	100%	1,180,700	21,253
Hannaford TIF	343,000	8,856,479	100%	8,856,479	159,417
Downtown TIF	96,881,900	7,260,830	100%	7,260,830	130,695
Transit TIF	18,373,000	2,383,000	25%	595,750	10,724

The City may provide financial assistance to local economic development projects by using the new property taxes that result from the commercial investment and corresponding increase in taxable property valuation. This is accomplished by utilizing municipal tax increment financing district (TIF) in accordance with Chapter 260 of MRSA Title 30-A.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

TAX INCREMENT FINANCING DISTRICTS, CONTINUED

The City Council is authorized by statute to establish a Municipal Tax Increment Financing District and establish the Development Plan subject to the approval by the Commissioner of the Maine Department of Economic and Community Development.

Tax increment Financing Districts allow the City to “shelter” the increase property valuation from the computation of its State subsidies (General Purpose Aid to Education and Municipal Revenue Sharing) and Cumberland County tax assessments. The City would lose 50%-55% of all new property taxes due to reductions in State subsidies and increase in the City’s share the County taxes.

The Development Plan may authorize the City to enter into a Credit Enhancement Agreement (C.E.A.). The C.E.A. is a mechanism to assist the development project by using all or a portion of the incremental property tax revenues generated by the new investment to pay certain authorized project cost directly to the developer.

The City had ten (10) approved Tax Increment Financing Districts as of June 30, 2018. For FY 2018, the City captured \$2,579,570 in TIF tax revenues and disbursed \$1,279,129 in C.E.A. payments to five (5) developers. The remaining \$1,300,441 was applied toward eligible local expenses. The following are the C.E.A. payments that each exceed ten (10) percent of the total amount of C.E.A. payments.

The City disbursed \$834,650 to Texas Instruments to reimburse for investments in plant equipment to make the facility more cost competitive in the highly competitive semiconductor industry. The current amended C.E.A became effective for FY 2013 and the company must meet annually a minimum investment in the plant (three-year average) of at least \$6 million, with a sliding scale reimbursement percentage based on the investment. The FY2018 reimbursement was at a 60% reimbursement of taxes captured rate.

The City disbursed \$256,436 in C.E.A. payments to Long Creek Redevelopment LLC (Brick Hill TIF) to reimburse the eligible infrastructure investment for affordable housing relating to the Affordable Housing TIF based on a tax shift calculation formula that for FY2018 was at 51.02% of taxes captured.

The City disbursed \$108,586 in C.E.A. payments to Long Creek Properties to reimburse the eligible infrastructure investment of an office building that was constructed for rent to WEX, a large international company with its headquarters in South Portland. The reimbursement was based on a tax shift calculation formula that for FY2018 was at 50.71% of taxes captured.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

General Information about the Pension Plan

Plan Description - Employees of the City are provided with pensions through the Maine Public Employees Retirement System Consolidated Plan for Local Participating Districts (PLD) and teaching-certified employees of the City are provided with pensions through the Maine Public Employees Retirement System State Employee and Teacher Plan (SETP), cost-sharing multiple-employer defined benefit pension plans, administered by the Maine Public Employees Retirement System (MPERS). Benefit terms are established in Maine statute. MPERS issues a publicly available financial report that can be obtained at www.maineopers.org.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

Benefits Provided - The PLD and SET Plans provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 (65 for new members to the PLD Plan on or after July 1, 2014). For SETP members, normal retirement age is 60, 62, or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MPERS also provides disability and death benefits, which are established by contract under applicable statutory provisions (PLD) or by statute (SETP).

Contributions - Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. The contractually required contribution rates are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

PLD Plan - Employees are required to contribute 8.0% to 9.5% of their annual pay. The City's contractually required contribution rate for the year ended June 30, 2018, was 9.6% of annual payroll for the regular plan and 12.2% of annual payroll for the special plan. Contributions to the pension plan from the City were \$1,398,549 for the year ended June 30, 2018.

SET Plan - Maine statute requires the State to contribute a portion of the City's contractually required contributions. Employees are required to contribute 7.65% of their annual pay. The City's contractually required contribution rate for the year ended June 30, 2018, was 15.05% of annual payroll of which 3.97% of payroll was required from the City and 11.08% was required from the State. Contributions to the pension plan from the City were \$1,002,500 for the year ended June 30, 2018.

Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

The net pension liabilities were measured as of June 30, 2018, and the total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date. The City's proportion of the net pension liabilities were based on projections of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating local districts (PLD Plan) and of all participating School Administrative Units and the State (SET Plan), actuarially determined.

PLD Plan - At June 30, 2018, the City reported a liability of \$10,392,557 for its proportionate share of the net pension liability. At June 30, 2018, the City's proportion of the PLD Plan was 2.5383%.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

SET Plan - At June 30, 2018, the City reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the City. The amount recognized by the City as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the City were as follows:

City's proportionate share of the net pension liability	\$ 1,534,939
State's proportionate share of the net pension liability associated with the City	28,198,719
Total	\$ 29,733,658

At June 30, 2018, the City's proportion of the SETP was 0.1057%.

For the year ended June 30, 2018 the City recognized pension expense of \$1,558,952 for the PLD Plan. At June 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to the PLD plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	499,287
Changes of assumptions	884,341	-
Net difference between projected and actual earnings on pension plan investments	-	285,770
Changes in proportion and differences between City contributions and proportionate share of contributions	-	172,165
City contributions subsequent to the measurement date	1,398,549	-
Total	\$ 2,282,890	957,222

\$1,398,549 is reported as deferred outflows of resources related to the PLD plan resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2019	\$ (311,469)
2020	876,430
2021	69,723
2022	(707,565)

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

For the year ended June 30, 2018 the City recognized pension expense of \$3,794,390 for the SET Plan with revenue of \$2,797,943 for support provided by the State. At June 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to the SET plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 64,555	-
Changes of assumptions	-	23,973
Net difference between projected and actual earnings on pension plan investments	-	22,574
Changes in proportion and differences between City contributions and proportionate share of contributions	97,405	-
City contributions subsequent to the measurement date	1,002,500	-
Total	\$ 1,164,460	46,547

\$1,002,500 is reported as deferred outflows of resources related to the SET plan resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2019	\$ 31,577
2020	155,744
2021	10,261
2022	(82,169)

Actuarial Assumptions - The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>PLD Plan</u>	<u>SETP</u>
Inflation	2.75%	2.75%
Salary Increases, per year	2.75% to 9.0%	2.75% to 14.5%
Investment return, per annum, compounded annually	6.875%	6.875%
Cost of living benefit increases, per annum	2.20%	2.20%

Mortality rates were based on the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period June 30, 2012 to June 30, 2015.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Public Equities	30.0%	6.0%
US Government	7.5%	2.3%
Private equity	15.0%	7.6%
Real estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural Resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	4.2%
Diversifiers	10.0%	5.9%
Total	100%	

Discount Rate - The discount rate used to measure the total pension liability was 6.875% for the PLD Plan and SET Plan. The projection of cash flows used to determine the discount rates assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liabilities.

Sensitivity of the City's Proportionate Share of the Net Pension Liabilities to Changes in the Discount Rate - The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 6.875% for the PLD Plan and SET Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.875% for PLD Plan and SET Plan) or 1 percentage-point higher (7.875% for PLD Plan and SET Plan) than the current rate:

<u>PLD Plan</u>	1% Decrease <u>(5.875%)</u>	Current Discount Rate <u>(6.875%)</u>	1% Increase <u>(7.875%)</u>
City's proportionate share of the net pension liability	\$ 20,850,663	\$ 10,392,557	\$ 2,519,224
 <u>SET Plan</u>	 1% Decrease <u>(5.875%)</u>	 Current Discount Rate <u>(6.875%)</u>	 1% Increase <u>(7.875%)</u>
City's proportionate share of the net pension liability	\$ 2,693,363	\$ 1,534,939	\$ 578,495

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the separately issued MPERS financial report.

Payables to the Pension Plan - None as of June 30, 2018.

OTHER POST EMPLOYMENT BENEFITS

General Information about the OPEB Plans

Plan Description - The City sponsors two post-retirement benefit plans providing group term life insurance to retiring employees. For municipal employees and certain School Department employees the City participates in Group Life Insurance Plan for Participating Local District (PLD). Teachers also participate in the Group Term Life Insurance Plan for State Employees and Teachers (SET). Both plans are a cost-sharing multiple-employer defined benefit OPEB plan administered by the Maine Public Employees Retirement System (MPERS). The MPERS Board of Trustees has the authority to establish and amend the benefit terms and financing requirements for each plan. MPERS issues a publicly available financial reports that are available at www.maineopers.org.

Additionally, the City sponsors a post-retirement benefit plan providing health insurance to retiring employees (hereafter referred to as the Health Plan). The plan is a single-employer defined benefit OPEB plan administered by the Maine Municipal Employees Health Trust (MMEHT). The City Council has the authority to establish and amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Benefits Provided - Under both the PLD and SET OPEB plans, MPERS provides basic group life insurance benefits, during retirement, to retirees who participated in the plan prior to retirement for a minimum of 10 years. The level of coverage is initially set to an amount equal to the retirees average final compensation. The initial amount of basic life is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

Retirees with a minimum of age 55 and 5 years of service at retirement are eligible for postretirement health insurance benefits. Eligible retirees are required to pay 100% of health insurance premiums to receive health benefit coverage and therefore, the City makes no actual contributions.

Employees Covered by Benefit Terms – At June 30, 2018, the following employees were covered by the Health Plan benefit terms:

Inactive employees or beneficiaries currently receiving benefits	36
Inactive employee entitled to but not yet receiving benefits	-
Active employees	<u>237</u>
Total	<u>273</u>

Contributions - Premium rates for both the PLD and SET OPEB plans are determined by the MPERS Board of Trustees to be actuarially sufficient to pay anticipated claims.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

OTHER POST EMPLOYMENT BENEFITS, CONTINUED

PLD OPEB Plan - The City is required to remit a premium of \$0.46 per \$1,000 of coverage per month during the post-employment retirement period. Contributions to the PLD OPEB plan from the City were \$11,850 for the year ended June 30, 2018. Employees are not required to contribute to the PLD OPEB plan.

SET OPEB Plan - The State of Maine is required to remit the total dollar amount of each year's annual required contribution. Contributions to the OPEB plan by the State of Maine on-behalf of the City were \$77,303 for the year ended June 30, 2018. Employers and employees are not required to contribute to the SET OPEB plan.

Health OPEB Plan - Eligible retirees are required to pay 100% of health insurance premiums to receive health benefit coverage and therefore, the City makes no actual contributions.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability for both the PLD and SET OPEB plans was measured as of June 30, 2017, and the total OPEB liabilities used to calculate the net OPEB liabilities was determined by actuarial valuations as of that date. The City's proportion of the net OPEB liabilities was based on a projection of the City's long-term share of contributions to the PLD and SET OPEB plans relative to the projected contributions of all participating employers, actuarially determined.

PLD OPEB Plan - At June 30, 2018, the City reported a liability of \$530,896 for its proportionate share of the net OPEB liability. At June 30, 2017, the City's proportion was 3.1749%.

SET OPEB Plan - At June 30, 2018, the City reported no liability related to the plan. The State of Maine's proportionate share of the net OPEB liability associated with the City was \$852,965 as of June 30, 2018. At June 30, 2017, the City's proportion was 0.00%.

The City's total Health Plan OPEB liability of \$4,429,665 was measured as of January 1, 2018, and was determined by an actuarial valuation as of that date.

Changes in the Total Health Plan OPEB Liability

		<u>Total OPEB Liability</u>
Balance at June 30, 2017	\$	4,050,462
Changes for the year:		
Service cost		100,023
Interest		154,034
Changes of benefit terms		-
Differences between expected and actual experience		50,155
Changes in assumptions or other inputs		227,448
Benefit payments		<u>(152,457)</u>
Net changes		<u>379,203</u>
Balance at June 30, 2018	\$	<u>4,429,665</u>

Change in assumptions reflects a change in the discount rate from 3.78% to 3.44% and also a change in valuation method from Projected Unit Credit to the Entry Age Normal funding method.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

OTHER POST EMPLOYMENT BENEFITS, CONTINUED

For the year ended June 30, 2018, the City recognized OPEB gain of \$7,854 for the PLD OPEB Plan. For the year ended June 30, 2018, the City recognized OPEB expense of \$77,303 and also revenues of \$77,303 for support provided by the State related to the SET OPEB plan. At June 30, 2018, the City reported no deferred outflows of resources nor deferred inflows of resources related to the SET OPEB plan. At June 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to the PLD OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ -	147,932
Net difference between projected and actual earnings on OPEB plan investments	-	25,416
Changes in proportion and differences between City contributions and proportionate share of contributions	29,392	-
City contributions subsequent to measurement date	11,850	-
Total	\$ 41,242	173,348

\$11,850 is reported as deferred outflows of resources related to the PLD plan resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liabilities in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2019	\$ (30,062)
2020	(30,062)
2021	(30,062)
2022	(30,062)
2023	(23,708)

For the year ended June 30, 2018, the City recognized OPEB expense of \$136,300 related to the Health Plan. At June 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to the Health Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 43,886	-
Changes of assumption or other inputs	199,017	-
Total	\$ 242,903	-

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

OTHER POST EMPLOYMENT BENEFITS, CONTINUED

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the Health Plan OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2019	\$ (34,700)
2020	(34,700)
2021	(34,700)
2022	(34,700)
2023	(34,700)
Thereafter	(69,403)

Actuarial Assumptions and Other Inputs - The total OPEB liability in the June 30, 2017 actuarial valuations for both the PLD and SET OPEB plans was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

	PLD OPEB Plan	SET OPEB Plan
Inflation	2.75%	2.75%
Salary increases	2.75% - 9.00%	2.75% - 14.50%
Investment rate of return	6.875%	6.875%

Mortality rates for both the PLD and SET OPEB plans were based on the RP2014 Total Dataset Healthy Annuity Mortality Table, for males and females, with adjustments ranging 104% to 120% based on actuarially determined demographic differences.

The actuarial assumptions used in the June 30, 2017 valuations for both the PLD and SET OPEB plans were based on the results of an actuarial experience study conducted for the period June 30, 2012 to June 30, 2015.

The long-term expected rate of return on both PLD and SET OPEB plan investments was determined using a building-block method which best estimates ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Public equities	70.0%	6.0%
Real estate	5.0%	5.2%
Traditional credit	16.0%	3.0%
US Government Securities	9.0%	2.3%
Total	100.0%	

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

OTHER POST EMPLOYMENT BENEFITS, CONTINUED

The total OPEB liability in the January 1, 2018 actuarial valuation for the Health Plan was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00% per year
Salary increases	2.75% per year
Discount rate	3.44%
Healthcare cost trend rates	8.27% for 2018, decreasing 0.27% per year
Retirees' share of the benefit related costs	5%-100% of projected health insurance premiums

Mortality rates for the Health Plan were based on the RP2014 Total Dataset Healthy Annuity Mortality Table, for males and females.

The actuarial assumptions used in the January 1, 2018 valuation for the Health Plan were based on the results of an actuarial experience study for the period June 30, 2012 through June 30, 2015.

Discount Rate - The rate used to measure the net OPEB liability for the PLD OPEB plan was 5.41% which is a blend of the assumed long-term expected rate of return of 6.875% and a municipal bond index rate of 3.58%, based on the Bond Buyer GO 20-Year Municipal Bond Index as of June 30, 2017. Projections of the plan's fiduciary net position indicate that it is not expected to be sufficient to make projected benefit payments for current members beyond 2052. Therefore, the portion of the future projected benefit payments after 2052 are discounted at the municipal bond index rate. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at contractually required rates, actuarially determined.

The rate used to measure the net OPEB liability for the SET OPEB plan was 6.875%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at contractually required rates, actuarially determined. Based on this assumption, the OPEB plans fiduciary net position was projected to be available to make all projected OPEB payments for current and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

The rate used to measure the total OPEB liability for the Health Plan was 3.44%. The discount rate was based upon high quality AA/Aa or higher bond yields in effect for 20 years, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index.

Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following presents the City's proportionate share of the net PLD OPEB plan liability calculated using the discount rate of 5.41%, as well as what the City's proportionate share of the net PLD OPEB plan liability would be if it were calculated using a discount rate that is 1 percentage-point lower (4.41%) or 1 percentage-point higher (6.41%) than the current rate:

	1% Decrease (4.41%)	Discount Rate (5.41%)	1% Increase (6.41%)
Net OPEB liability	\$ 712,498	530,896	387,531

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

OTHER POST EMPLOYMENT BENEFITS, CONTINUED

Sensitivity of the City's proportionate share of the net SET OPEB plan liability to the changes in the discount rate are not presented as the City does not have any liability related to this plan given that the SET OPEB plan is 100% funded by contributions from the State of Maine.

Sensitivity of the Total Health Plan OPEB Liability to Changes in the Discount Rate – The following presents the City's total OPEB liability related to the Health Plan calculated using the discount rate of 3.44%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (2.44%) or 1 percentage-point higher (4.44%) than the current rate:

	1% Decrease (2.44%)	Discount Rate (3.44%)	1% Increase (4.44%)
Total OPEB liability	\$ 5,131,206	4,429,665	3,863,953

Sensitivity of the Total Health Plan OPEB Liability to Changes in the Healthcare Cost Trend Rates - The following presents the City's total OPEB liability related to the Health Plan calculated using the healthcare cost trend rates of 8.27% decreasing 0.27% per year, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB liability	\$ 4,036,075	4,429,665	4,925,753

OPEB Plan Fiduciary Net Position - Detailed information about both the PLD and SET OPEB plan's fiduciary net positions are available in a separately issued MPERS financial report.

DEFERRED COMPENSATION PLAN

The City of South Portland offers on a voluntary basis to all permanent employees working at least fifteen hours per week and covered by the City's Section 215 Agreement (Social Security), and who do not participate in the Maine Public Employees Retirement System Plan, the following options, with a City contribution: Internal Revenue Code Section 457, Deferred Compensation Plan or Internal Revenue Code Section 401(a), Defined Contribution Plan. In addition, employees who participate in the MPERS plan or 401(a) plans may also participate in the 457 Deferred Compensation Plan without a City contribution. The employees' accounts are not available until termination, retirement, death or an unforeseeable emergency. The City contributed approximately \$378,141 to the plans during the year ended June 30, 2018.

RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions. During fiscal year 2018, the City was a member of the Maine Municipal Association Property and Casualty Risk Pool which provides auto, general liability, and property insurance, as well as the Maine Municipal Associations Workers' Compensation Fund. Members of the pools have joint and several liability. If the assets of the Pool are at any time actuarially determined to be insufficient to enable the Pool to discharge its legal liabilities and other obligations and to maintain actuarially sound reserves, the Pool has the power to make up the deficiency by the levy of a pro-rated assessment upon Pool Members for the amount needed to make up the deficiency.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

RISK MANAGEMENT, CONTINUED

Management believes that no such deficiency exists at June 30, 2018. The City also maintains commercial insurance for other specific liabilities with deductibles from \$1,000 to \$25,000. There have been no changes in commercial coverage from the prior year and no settlements have exceeded insurance coverage in any of the past three years.

Prior to June 30, 1993, the City was partially self-insured with respect to workers' compensation insurance coverage and maintains a \$50,000 restricted deposit with the State of Maine for this program. Deductible amounts under excess workers' compensation insurance coverage range from \$250,000 to \$350,000 per claim with an aggregate deductible ranging from \$459,000 to \$1,650,000. The City is also self-insured with respect to unemployment benefits.

The following summarizes the claims activity with respect to the City's self-insurance programs during 2018:

	<u>Workers'</u> <u>Compensation</u>	<u>Unemployment</u>
<u>Unpaid claims as of the beginning of year</u>	<u>\$ 16,525</u>	<u>-</u>
Provision for current year events	-	7,019
<u>Increase in provision for prior year events</u>	<u>-</u>	<u>-</u>
Total incurred claims	-	7,019
Payments:		
Claims attributable to current year	-	7,019
<u>Claims attributable to prior year</u>	<u>6,712</u>	<u>-</u>
Total payments	6,712	7,019
<u>Unpaid claims, end of year</u>	<u>\$ 9,813</u>	<u>-</u>

The following summarizes the claims activity with respect to the City's self-insurance programs during 2017:

	<u>Workers'</u> <u>Compensation</u>	<u>Unemployment</u>
<u>Unpaid claims as of the beginning of year</u>	<u>\$ 27,583</u>	<u>-</u>
Provision for current year events	-	8,363
<u>Increase in provision for prior year events</u>	<u>-</u>	<u>-</u>
Total incurred claims	-	8,363
Payments:		
Claims attributable to current year	-	8,363
<u>Claims attributable to prior year</u>	<u>11,058</u>	<u>-</u>
Total payments	11,058	8,363
<u>Unpaid claims, end of year</u>	<u>\$ 16,525</u>	<u>-</u>

The estimate of unpaid claims is based on a review of actual claims by an independent third party.

CONTINGENT LIABILITIES

Grant Funds - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

CITY OF SOUTH PORTLAND, MAINE
Notes to Basic Financial Statements, Continued

CONTINGENT LIABILITIES, CONTINUED

The City is defending a lawsuit brought against it by Portland Pipe Line Corp. (PPLC) and American Waterways Operators (AWO) based on the local citizen-led enactment of the “Clear Skies Ordinance,” (the “Ordinance”) which prohibits the bulk loading of crude oil onto marine tank vessels in South Portland and affects the ability of Portland Pipe Line Corp. to reverse the flow of the South Portland-to-Montreal pipeline to instead bring Canadian tar sands oil into Maine. The plaintiffs seek declaratory and injunctive relief, but no money damages are alleged. The City has earmarked just under \$2,400,000 for its own legal fees to date, and may incur additional fees and costs. To the extent that the plaintiffs prevail on one of their constitutional claims, the City may be responsible under 42 U.S.C. §1988 to reimburse the plaintiffs for some or all of their attorney’s fees and costs. The City could use its unassigned fund balance and reserves to cover legal fees and does not expect the lawsuit to have a material adverse effect on its financial condition or budgetary performance. Following a four-day bench trial this summer, the U.S. District Court entered judgement in the City’s favor on all counts of the complaint. PPLC and AWO have appealed the trial court’s decision to the First Circuit Court of Appeals in Boston.

CHANGE OF ACCOUNTING PRINCIPLE

For the fiscal year ended June 30, 2018, the City has elected to implement Statement No. 75 of the Governmental Accounting Standards Board – *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, an amendment of GASB Statement No. 45. As a result of implementing GASB Statement No. 75, the City has restated beginning net position in the government-wide financial statements to account for the addition of the Town’s proportionate share of the net OPEB liability, which effectively decreased the City’s net position as of July 1, 2017 by \$2,763,991.

CITY OF SOUTH PORTLAND, MAINE
Required Supplementary Information

Schedule of Changes in the City's Total Health Plan OPEB Liability and Related Ratios
Last 10 Fiscal Years*

	<u>2018</u>
Total OPEB Liability	
Service cost	\$ 100,023
Interest	154,034
Changes of benefit terms	-
Differences between expected and actual experience	50,155
Changes of assumptions or other inputs	227,448
Benefit payments	<u>(152,457)</u>
Net change in total OPEB Liability	379,203
Total OPEB liability - beginning	<u>4,050,462</u>
Total OPEB liability - ending	\$ <u>4,429,665</u>
Covered-employee payroll	\$ 12,670,169
Total OPEB liability as a percentage of covered-employee payroll	34.96%

* Only one year of information available.

CITY OF SOUTH PORTLAND, MAINE
Required Supplementary Information, Continued

Schedule of City's Proportionate Share of the Net OPEB Liability

Last 10 Fiscal Years*

	2018
<u>PLD OPEB Plan</u>	
City's proportion of the net OPEB liability	3.1749%
City's proportionate share of the net OPEB liability	\$ 530,896
City's covered-employee payroll	12,293,702
City's proportionate share of net OPEB liability as a percentage of its covered-employee payroll	4.32%
Plan fiduciary net position as a percentage of the total OPEB liability	47.42%
<u>SET OPEB Plan</u>	
City's proportion of the net OPEB liability	0.00%
City's proportionate share of the net OPEB liability	\$ -
State's proportionate share of the net OPEB liability associated with the City	852,965
Total	\$ 852,965
Plan fiduciary net position as a percentage of the total OPEB liability	47.29%

* Only one year of information available. Amounts presented for each fiscal year were determined as of the end of the previous fiscal year.

Schedule of City OPEB Contributions

Last 10 Fiscal Years*

	2018
<u>PLD OPEB Plan</u>	
Contractually required contribution	\$ 11,850
Contributions in relation to the contractually required contribution	(11,850)
Contribution deficiency (excess)	-
City's covered-employee payroll	\$ 12,667,956
Contributions as a percentage of covered-employee payroll	0.87%

* Only one year of information available.

CITY OF SOUTH PORTLAND, MAINE
Required Supplementary Information, Continued

Schedule of City's Proportionate Share of the Net Pension Liability
Maine Public Employees Retirement System Consolidated Plan (PLD) and State Employee and Teacher Plan (SETP)

Last 10 Fiscal Years

(Only four years of information available)

	<u>2018*</u>	<u>2017*</u>	<u>2016*</u>	<u>2015*</u>
<u>PLD</u>				
City's proportion of the net pension liability	2.5383%	2.5640%	2.5958%	2.6531%
City's proportionate share of the net pension liability	\$10,392,557	\$13,623,357	\$8,281,849	\$4,082,632
City's covered payroll	12,293,702	11,567,444	10,562,181	9,928,201
City's proportion share of the net pension liability as a percentage of its covered payroll	84.54%	117.77%	78.41%	41.12%
Plan fiduciary net position as a percentage of of the total pension liability	86.43%	81.61%	88.27%	94.10%
<u>SETP</u>				
City's proportion of the net pension liability	0.1057%	0.0960%	0.0951%	0.0684%
City's proportionate share of the net pension liability	\$1,534,939	\$1,695,765	\$1,284,556	\$739,151
State's proportionate share of the net pension liability associated with the City	<u>28,198,719</u>	<u>33,940,464</u>	<u>25,808,454</u>	<u>20,178,883</u>
Total	<u>\$29,733,658</u>	<u>\$35,636,229</u>	<u>\$27,093,010</u>	<u>\$20,918,034</u>
City's covered payroll	\$24,703,124	\$23,686,664	\$22,885,971	\$21,703,551
City's proportionate share of the net pension liability as a percentage of its covered payroll	6.21%	7.16%	5.61%	3.41%
Plan fiduciary net position as a percentage of of the total pension liability	80.78%	76.21%	81.18%	83.91%

* The amounts presented for each fiscal year were determined as of the prior fiscal year.

CITY OF SOUTH PORTLAND, MAINE
Required Supplementary Information, Continued

Schedule of City Contributions

Maine Public Employees Retirement System Consolidated Plan (PLD) and State Employee and Teacher Plan (SETP)

Last 10 Fiscal Years

(Only four years of information available)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>PLD</u>				
Contractually required contribution	\$ 1,398,549	\$1,300,791	\$1,197,620	1,027,150
Contributions in relation to the contractually required contribution	<u>(1,398,549)</u>	<u>(1,300,791)</u>	<u>(1,197,620)</u>	<u>(1,027,150)</u>
Contribution deficiency (excess)	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>
City's covered payroll	12,667,956	12,293,702	11,567,444	10,562,181
Contributions as a percentage of covered payroll	11.04%	10.58%	10.35%	9.72%
<u>SETP</u>				
Contractually required contribution	\$ 1,002,500	\$829,843	\$795,989	\$606,477
Contributions in relation to the contractually required contribution	<u>(1,002,500)</u>	<u>(829,843)</u>	<u>(795,989)</u>	<u>(606,477)</u>
Contribution deficiency (excess)	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>
City's covered payroll	25,252,193	24,703,124	23,686,664	22,885,971
Contributions as a percentage of covered payroll	3.97%	3.36%	3.36%	2.65%

CITY OF SOUTH PORTLAND, MAINE
Notes to Required Supplementary Information

Net OPEB Liability

Changes of Benefit Terms - None

Changes of Assumptions - None related to the PLD and SET OPEB plans. Under the Health Plan, changes of assumptions and other inputs reflects the changes in the discount rate each period. The following are the discount rates used in each period:

Fiscal Year	Discount Rate
2018	3.44%
2017	3.78%

Additionally, the valuation method was changed from the Projected Unit Credit funding method in 2017 to the Entry Age Normal funding method in 2018.

Net Pension Liability

Changes of Benefit Terms - None

Changes of Assumptions - The PLD and SET Plans changed the discount rate of 7.125%, inflation rate of 3.5%, and the cost of living increase of 2.55% in the 2015 valuation to 6.875%, 2.75%, and 2.20%, respectively in the 2016 valuation. The PLD Plan changed the salary increases in the 2015 valuation of 3.5% - 13.5% to 2.75% - 9.0% in the 2016 valuation. The SET Plan changed the salary increases in the 2015 valuation of 3.5% - 9.5% to 2.75% - 14.5% in the 2016 valuation. In addition, mortality rates were previously based on the RP2000 Combined Mortality Table projected forward to 2015 using Scale AA, which, in the 2016 valuation, was changed to mortality rates that were based on the RP2014 Total Data Set Healthy Annuity Mortality Table.

The PLD Plan changed the discount rate from 7.25% in the 2014 valuation to 7.125% in the 2015 valuation. The PLD Plan also changed the cost of living benefits increase from 3.12% in the 2014 valuation to 2.55% in the 2015 valuation.

The SET Plan changed the discount rate from 7.25% in the 2013 valuation to 7.125% in the 2014 valuation.

GENERAL FUND

The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. The fund pays general operating expenditures, fixed charges and capital improvement costs which are not paid through other funds.

CITY OF SOUTH PORTLAND, MAINE
General Fund
Comparative Balance Sheets
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and cash equivalents	\$ 39,626,055	39,487,049
Investments	9,090,461	6,319,823
Due from other governments	682,682	614,886
Receivables, net of allowance of \$774,540 and \$633,110	192,808	176,989
Taxes receivable	818,389	812,456
Tax liens and tax acquired property	211,745	158,799
Restricted assets, cash	50,000	50,000
Total assets	\$ 50,672,140	47,620,002
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts payable	3,341,017	2,449,411
Accrued liabilities	550,805	564,763
Interfund loans payable	18,888,480	15,721,293
Accrued teachers' summer salaries and benefits	4,300,680	4,218,133
Total liabilities	27,080,982	22,953,600
Deferred inflows of resources:		
Unavailable revenue - property taxes	750,200	773,000
Total deferred inflows of resources	750,200	773,000
Fund balances:		
Restricted	2,338,747	2,662,892
Committed	3,972,242	4,012,592
Assigned	4,129,161	4,028,667
Unassigned	12,400,808	13,189,251
Total fund balances	22,840,958	23,893,402
Total liabilities, deferred inflows of resources and fund balances	\$ 50,672,140	47,620,002

CITY OF SOUTH PORTLAND, MAINE
General Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual
For the year ended June 30, 2018
(with comparative actual amounts for the year ended June 30, 2017)

	2018		Variance positive (negative)	2017 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property	\$ 62,114,820	62,593,719	478,899	61,246,181
Excise	6,589,000	7,595,421	1,006,421	7,100,567
Interest and penalties	90,000	66,097	(23,903)	72,913
Payments in lieu of taxes	270,108	278,171	8,063	279,055
Total taxes	69,063,928	70,533,408	1,469,480	68,698,716
Intergovernmental:				
State revenue sharing	1,260,000	1,296,113	36,113	1,243,362
State BETE Revenue	1,720,000	1,753,640	33,640	1,648,477
Homestead reimbursement	986,000	986,940	940	729,461
State education subsidy	6,988,219	6,988,219	-	6,278,170
State agency client	45,000	61,208	16,208	112,957
MaineCare	50,000	17,732	(32,268)	28,704
Section 5307	700,748	678,027	(22,721)	680,526
General assistance	287,210	296,491	9,281	250,007
Other State revenue	128,240	145,197	16,957	121,395
Total intergovernmental	12,165,417	12,223,567	58,150	11,093,059
Licenses, permits, fees, and fines:				
Cable franchise fee	120,000	120,000	-	120,000
City clerk	157,600	163,640	6,040	158,049
Planning	14,500	59,913	45,413	27,611
Police	77,000	62,829	(14,171)	68,777
Code enforcement	494,000	659,468	165,468	832,890
Public library	16,500	15,223	(1,277)	17,057
Total licenses, permits, fees, and fines	879,600	1,081,073	201,473	1,224,384
Charges for services:				
Rent and leases	85,800	86,633	833	97,925
Finance and information technology	150,100	157,122	7,022	151,019
Fire	848,500	941,708	93,208	926,123
Public works - transfer facility	108,000	91,497	(16,503)	91,330
Parks and recreation	214,800	247,940	33,140	251,164
Bus service	295,000	261,820	(33,180)	255,430
Other	2,950	4,678	1,728	5,179
Education	126,000	126,000	-	126,000
Total charges for services	1,831,150	1,917,398	86,248	1,904,170
Unclassified:				
City clerk	19,000	19,181	181	21,717
Finance	15,000	14,757	(243)	12,480
Police and Fire	11,000	16,830	5,830	13,027
Planning and code enforcement	3,500	9,652	6,152	6,776
Public works	18,500	28,172	9,672	15,675
Other	4,300	4,556	256	4,191
Education	92,800	98,820	6,020	94,468
Total unclassified	164,100	191,968	27,868	168,334
Interest earned	400,000	158,002	(241,998)	209,914
Total revenues	84,504,195	86,105,416	1,601,221	83,298,577

CITY OF SOUTH PORTLAND, MAINE
General Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual
For the year ended June 30, 2018
(with comparative actual amounts for the year ended June 30, 2017)

	2018		Variance positive (negative)	2017 Actual
	Budget	Actual		
Expenditures:				
Current:				
General government:				
City council	\$ 147,321	140,339	6,982	136,234
Executive	235,623	224,679	10,944	204,590
City clerk	234,829	227,509	7,320	227,462
Corporation council	193,816	193,669	147	174,020
Finance	1,059,005	1,044,579	14,426	1,029,264
Information technology	389,461	378,849	10,612	370,092
Planning	255,457	254,718	739	234,967
Sustainability	104,725	104,573	152	82,620
Human resources	392,393	370,949	21,444	349,902
City building	258,573	248,032	10,541	172,828
Citywide insurance and benefit costs	7,224,370	7,118,949	105,421	6,561,710
Total general government	10,495,573	10,306,845	188,728	9,543,689
Public safety:				
Police department	4,530,399	4,503,330	27,069	4,378,273
Fire department	5,170,716	5,146,689	24,027	5,088,613
Communications	1,078,126	1,042,996	35,130	1,008,684
Code enforcement	716,883	714,592	2,291	709,687
Civil service	11,280	13,469	(2,189)	6,863
Total public safety	11,507,404	11,421,076	86,328	11,192,120
Public works:				
Administration	224,596	234,832	(10,236)	223,769
Streets and sidewalks	2,656,781	2,582,284	74,497	2,514,679
Rubbish disposal	1,345,440	1,334,452	10,988	1,327,345
Public works garage	306,956	277,343	29,613	278,300
Transfer facility	284,051	284,812	(761)	260,726
Total public works	4,817,824	4,713,723	104,101	4,604,819
Culture:				
Main library	634,158	623,864	10,294	596,321
Branch library	57,346	52,531	4,815	56,135
Total culture	691,504	676,395	15,109	652,456
Parks and recreation:				
Administration	223,413	221,161	2,252	177,189
Parks	1,290,222	1,192,977	97,245	1,224,331
Pool	362,803	360,029	2,774	360,645
Recreation	876,502	842,018	34,484	840,164
Total parks and recreation	2,752,940	2,616,185	136,755	2,602,329
Total culture, parks, and recreation	3,444,444	3,292,580	151,864	3,254,785
Transportation and waterfront:				
Bus service	1,357,568	1,331,000	26,568	1,308,980
Waterfront	41,057	40,000	1,057	40,500
Total transportation and waterfront	1,398,625	1,371,000	27,625	1,349,480

CITY OF SOUTH PORTLAND, MAINE
General Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual
For the year ended June 30, 2018
(with comparative actual amounts for the year ended June 30, 2017)

	2018		Variance positive (negative)	2017 Actual
	Budget	Actual		
Expenditures, continued:				
Current, continued:				
Health, welfare, and social services:				
Welfare:				
Administration	\$ 113,032	107,337	5,695	104,981
General assistance	442,300	432,758	9,542	384,627
Total welfare	555,332	540,095	15,237	489,608
Health	19,000	19,000	-	16,500
Total health, welfare, and social services	574,332	559,095	15,237	506,108
Intergovernmental - County tax	2,598,030	2,598,030	-	2,504,088
Other:				
Contingency and abatement reserve	112,000	99,199	12,801	93,670
Total other	112,000	99,199	12,801	93,670
Education	48,750,018	48,124,652	625,366	46,530,882
Debt service (excluding education):				
Administration (Includes bond issuance costs)	192,470	174,998	17,472	50
Principal	935,561	935,561	-	861,407
Interest	434,085	434,085	-	243,891
Total debt service	1,562,116	1,544,644	17,472	1,105,348
Total expenditures	85,260,366	84,030,844	1,229,522	80,684,989
Excess (deficiency) of revenues over (under) expenditures	(756,171)	2,074,572	2,830,743	2,613,588
Other financing sources (uses):				
Budgeted use of surplus - City	2,978,346	-	(2,978,346)	-
Budgeted use of surplus - School	500,000	-	(500,000)	-
Issuance of refunding bond debt	15,700,000	15,700,000	-	-
Premium on refunding bonds issued	1,862,444	1,862,444	-	-
Payment to refunded bond escrow agent	(17,372,974)	(17,372,974)	-	-
Transfers in	883,449	883,449	-	921,231
Transfers out	(3,795,094)	(3,920,609)	(125,515)	(3,643,485)
Total other financing sources (uses)	756,171	(2,847,690)	(3,603,861)	(2,722,254)
Net change in fund balance - budgetary basis	-	(773,118)	(773,118)	(108,666)
Reconciliation to GAAP basis:				
Change in encumbrances - City		132,810		807,981
Change in encumbrances - School		(4,181)		(25,455)
Change in unbudgeted teacher summer benefits		(74,240)		(29,123)
Change in reserves		(333,715)		(502,973)
Net change in fund balance - GAAP basis		(1,052,444)		141,764
Fund balance, beginning of year		23,893,402		23,751,638
Fund balance, end of year	\$	22,840,958		23,893,402

CITY OF SOUTH PORTLAND, MAINE
General Fund - Education
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the year ended June 30, 2018
(with comparative actual amounts for the year ended June 30, 2017)

	2018		Variance positive (negative)	2017 Actual
	Budget	Actual		
Revenues:				
Local assessment	\$ 41,018,550	41,018,550	-	40,131,019
State education subsidy	6,988,219	6,988,219	-	6,278,170
State agency client	45,000	61,208	16,208	112,957
MaineCare	50,000	17,732	(32,268)	28,704
Charges for services	126,000	126,000	-	126,000
Other	92,800	98,820	6,020	94,468
Total revenues	48,320,569	48,310,529	(10,040)	46,771,318
Expenditures:				
Current:				
Brown Elementary	1,954,864	1,939,312	15,552	1,859,837
Dyer Elementary	1,469,136	1,488,544	(19,408)	1,419,683
Kaler Elementary	1,563,403	1,525,928	37,475	1,518,967
Skillin Elementary	2,729,552	2,613,584	115,968	2,662,941
Small Elementary	2,103,035	1,992,929	110,106	2,019,492
Mahoney Middle School	2,534,201	2,484,701	49,500	2,480,476
Memorial Middle School	2,998,518	2,953,140	45,378	2,801,422
South Portland High School	6,956,509	6,849,639	106,870	6,610,205
K-12 instrumental music	121,871	114,349	7,522	117,158
6-12 athletics	830,354	823,921	6,433	754,884
Special education	9,113,923	9,042,194	71,729	8,624,242
Health	476,643	429,087	47,556	432,352
Board of Education	221,786	182,539	39,247	160,105
Superintendent of Schools	425,045	405,859	19,186	400,248
Assistant Superintendent	2,122,026	2,118,563	3,463	1,890,874
Curriculum	379,652	443,477	(63,825)	293,615
Technology	760,660	816,291	(55,631)	773,621
Business office	853,231	895,077	(41,846)	873,253
Operations/maintenance	4,280,080	4,271,801	8,279	4,084,283
Transportation	2,195,225	2,171,274	23,951	1,871,468
Debt service:				
Principal	3,338,408	3,428,408	(90,000)	3,442,092
Interest	1,321,896	1,134,035	187,861	1,439,664
Total expenditures	48,750,018	48,124,652	625,366	46,530,882
Excess (deficiency) of revenues over (under) expenditures	(429,449)	185,877	615,326	240,436
Other financing sources (uses):				
Transfers in	359,449	359,449	-	397,231
Transfers out	(430,000)	(530,000)	(100,000)	(615,000)
Budgeted use of surplus	500,000	-	(500,000)	-
Total other financing sources (uses)	429,449	(170,551)	(600,000)	(217,769)
Net change in fund balances - budgetary basis	-	15,326	15,326	22,667
Reconciliation to GAAP basis:				
Change in encumbrances		(4,181)		(25,455)
Change in unbudgeted teacher summer benefits		(74,240)		(29,123)
Change in reserves		(261,049)		(118,356)
Net change in fund balance - GAAP basis		(324,144)		(150,267)
Fund balance, beginning of year		2,662,892		2,813,159
Fund balance, end of year	\$	2,338,748		2,662,892

CITY OF SOUTH PORTLAND, MAINE
Reserves - General Fund
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2018

		Fund balance beginning of year	Revenues		Expenditures	Other financing sources (uses)	Fund balance end of year
			Other	Investment earnings		Transfers	
<u>City committed reserves:</u>							
1801	Equipment replacement	\$ 164,595	3,470	2,085	9,509	24,760	185,401
1803	Unemployment - City	60,176	-	766	7,019	30,000	83,923
1804	Self-Insurance - City	60,627	88,832	990	55,717	12,500	107,232
1805	Municipal facilities	60,639	-	792	-	20,000	81,431
1806	Safety reserve	212,972	6,693	2,012	20,390	-	201,287
1807	Computerization project	25,575	23,135	148	37,557	60,000	71,301
1809	Litigation - legal	487,481	29,927	4,487	970,964	1,000,000	550,931
1822	Communication equipment - police	71,314	-	892	-	2,600	74,806
1824	Body armor - police	12,345	-	-	-	5,000	17,345
1830	Fire	30,543	67,885	1,005	-	(72,699)	26,734
1834	Traffic improvements	43,857	-	545	-	-	44,402
1836	Public works equipment	13,254	64,030	576	-	(65,000)	12,860
1840	Snow removal	380,377	-	4,730	-	15,000	400,107
1842	Library	3,440	450	-	-	-	3,890
1844	Parks and Recreation equipment	-	9,232	-	-	(9,232)	-
1845	Cummings Road sewer	214,435	-	2,667	-	-	217,102
1847	Bus	157,340	6,110	1,976	36,423	25,000	154,003
1850	Senior Property Tax Program	30,799	-	-	-	3,917	34,716
1858	Climate Action Plan	75,425	-	-	16,105	(29,000)	30,320
1861	Tax stabilization	1,509,538	-	17,923	-	(25,000)	1,502,461
1864	Call company retirement	59,848	-	-	-	-	59,848
1869	Energy efficient	199	8	-	-	-	207
1871	Solid waste	139,870	-	1,491	37,950	(50,000)	53,411
1872	Municipal buildings & land acq.	197,943	-	2,254	41,673	(100,000)	58,524
Subtotal City committed reserves		4,012,592	299,772	45,339	1,233,307	847,846	3,972,242
<u>City assigned reserves:</u>							
1828	Vehicle replacement - police	(49,894)	77,502	-	94,062	-	(66,454)
1867	Phone system	80,824	-	-	5,545	14,184	89,463
1868	Compensated absences	2,679,319	-	-	-	-	2,679,319
2172	Outside OT - Police	9,471	187,279	-	194,214	-	2,536
2173	Outside OT - Fire	17,679	-	-	835	-	16,844
2176	Fuel distribution	114,975	-	-	16,625	-	98,350
Subtotal City assigned reserves		2,852,374	264,781	-	311,281	14,184	2,820,058
Total City reserves		6,864,966	564,553	45,339	1,544,588	862,030	6,792,300
<u>School reserves:</u>							
0202	Restricted school reserve funds:						
	School consolidation	292,731	-	3,295	-	-	296,026
	School tech upgrade	523,750	-	4,923	149,235	(106,316)	273,122
	Unemployment - School	60,355	-	708	5,677	-	55,386
	School bus	204,321	-	1,810	72,561	(40,000)	93,570
	School resource officer	5,780	-	-	-	(5,780)	-
	School elementary	19,511	-	-	-	-	19,511
	Self-insurance - School	10,008	-	-	-	-	10,008
	Musical program	113,458	-	-	19,797	-	93,661
	Maintenance	330,007	-	4,045	5,529	100,000	428,523
	Adult education	5,478	-	-	1,331	-	4,147
	Student educational support	10,530	29,140	-	15,320	-	24,350
	Laptop repair	30,753	54,502	-	16,193	-	69,062
	Special education	200,000	-	-	-	-	200,000
0456	School facility	87,179	-	939	22,672	-	65,446
Total School reserves		1,893,861	83,642	15,720	308,315	(52,096)	1,632,812
Total reserves		\$ 8,758,827	648,195	61,059	1,852,903	809,934	8,425,112

TIF FUNDS

CITY OF SOUTH PORTLAND, MAINE
TIF Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2018

	2501	2502	2503	2504	2505	2507	2508	2509	2510	2511	Total
	Fairchild	Texas	One Wallace	Cummings	Long Creek	Brick Hill	Jared	Hannaford	Downtown	Transit	
	Semiconductor	Instruments	Avenue	Road							
Revenues:											
Taxes	\$ 72,628	1,391,083	77,063	-	214,132	502,575	21,253	159,417	130,695	10,724	2,579,570
State BETE revenue	831,083	-	-	-	-	-	-	-	-	-	831,083
Other Income	4,000	-	-	-	-	-	-	-	-	-	4,000
Investment earnings	50,065	22,707	9,060	6,149	7,416	2,795	1,085	9,131	5,455	792	114,655
Total revenues	957,776	1,413,790	86,123	6,149	221,548	505,370	22,338	168,548	136,150	11,516	3,529,308
Expenditures:											
Current:											
General government	30,003	10,521	874	50,096	33,373	2,766	280	2,782	-	65	130,760
Public works	37,699	37,699	-	27,466	16,853	-	5,563	-	-	-	125,280
Other	72,628	834,650	6,829	-	108,586	256,436	-	-	-	-	1,279,129
Total expenditures	140,330	882,870	7,703	77,562	158,812	259,202	5,843	2,782	-	65	1,535,169
Excess (deficiency) of revenues over (under) expenditures	817,446	530,920	78,420	(71,413)	62,736	246,168	16,495	165,766	136,150	11,451	1,994,139
Other financing uses:											
Transfers out	(2,301,582)	(1,125,375)	-	(19,375)	(369,375)	(197,353)	-	(250,820)	(177,842)	-	(4,441,722)
Total other financing uses	(2,301,582)	(1,125,375)	-	(19,375)	(369,375)	(197,353)	-	(250,820)	(177,842)	-	(4,441,722)
Net change in fund balances	(1,484,136)	(594,455)	78,420	(90,788)	(306,639)	48,815	16,495	(85,054)	(41,692)	11,451	(2,447,583)
Fund balances, beginning of year	3,745,687	2,131,202	717,812	534,936	650,229	294,338	86,981	736,601	436,551	62,154	9,396,491
Fund balances, end of year	\$ 2,261,551	1,536,747	796,232	444,148	343,590	343,153	103,476	651,547	394,859	73,605	6,948,908

CAPITAL PROJECTS FUND

CITY OF SOUTH PORTLAND, MAINE
Capital Projects
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2018

	Fund balance beginning of year	Revenues			Expenditures	Other financing sources (uses)		Fund balance end of year
		Other	Intergov- ernmental	Investment earnings		Issuance of debt	Transfers	
City capital projects:								
4011 Paving	\$ 653,637	-	-	8,023	-	-	(170,000)	491,660
4012 Bug Light Park	17,294	327	-	-	-	-	-	17,621
4018 Chlorination/dechlorinate	17,227	-	-	-	-	-	-	17,227
4040 East Broadway improvement	73	-	-	-	-	-	(73)	-
4045 City FY 03 projects	1,859	-	-	-	-	-	73	1,932
4061 Library CIP	103,782	-	-	-	-	-	-	103,782
4063 Police CIP	125,570	-	13,504	-	64,728	-	48,400	122,746
4064 Fire CIP	1,230,610	-	-	-	1,143,454	-	1,039,699	1,126,855
4072 Public works CIP	1,706,053	-	13,373	-	693,125	-	1,480,820	2,507,121
4077 Parks and recreation CIP	456,098	-	-	-	331,151	-	66,178	191,125
4079 Municipal services facility	3,937,642	-	135,391	11,749	3,856,796	-	-	227,986
4080 Bus CIP	190,740	-	44,884	-	72,843	-	-	162,781
4081 Waterfront CIP	12,990	-	-	-	-	-	-	12,990
4151 Municipal buildings CIP	46,973	-	-	-	37,404	-	-	9,569
4155 Information technology CIP	226,208	-	-	-	206,734	-	-	19,474
4156 Planning CIP	418,432	-	-	-	221,847	-	375,342	571,927
4157 Sustainability CIP	-	-	-	-	-	-	165,000	165,000
Total City capital projects	9,145,188	327	207,152	19,772	6,628,082	-	3,005,439	5,749,796
School capital projects:								
0300 Middle School Project	(76,364)	-	-	-	77,603	-	-	(153,967)
0301 School FY 02 projects	174,339	-	-	1,713	67,691	-	-	108,361
0303 SPHS construction/renovation	79,750	-	-	684	42,303	-	-	38,131
0400 School FY 03 projects	102,825	-	-	920	66,188	-	-	37,557
0401 School FY 04 projects	158,297	-	-	1,852	14,945	-	-	145,204
0402 School FY 01 projects	84,445	-	-	873	24,057	-	-	61,261
0403 School FY 05 projects	63,580	-	-	791	-	-	-	64,371
0404 School FY 07 projects	2,334	-	-	-	-	-	-	2,334
0455 School FY 08 projects	26,409	-	-	-	-	-	-	26,409
0405 School FY 10 projects	288,622	-	-	2,021	89,091	-	-	201,552
0410 Technology projects	-	-	-	-	456,948	456,948	-	-
Total School capital projects	904,237	-	-	8,854	838,826	456,948	-	531,213
Total capital projects	\$ 10,049,425	327	207,152	28,626	7,466,908	456,948	3,005,439	6,281,009

ALL OTHER GOVERNMENTAL FUNDS

CITY OF SOUTH PORTLAND, MAINE
All Other Governmental Funds
Combining Balance Sheet
June 30, 2018

	Nonmajor Special Revenue Funds	Nonmajor Permanent Funds	Total Other Governmental Funds
ASSETS			
Investments	\$ 855,378	333,358	1,188,736
Due from other governments	1,039,527	-	1,039,527
Accounts receivable, net of allowance of \$3,445	221,034	-	221,034
Interfund loans receivable	3,951,765	-	3,951,765
Inventory	47,574	-	47,574
Total assets	\$ 6,115,278	333,358	6,448,636
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	160,247	-	160,247
Accrued liabilities	61,774	-	61,774
Interfund loans payable	174,733	2,809	177,542
Accrued teachers' summer salaries	189,042	-	189,042
Total liabilities	585,796	2,809	588,605
Fund balances:			
Nonspendable	47,574	193,519	241,093
Restricted	1,845,068	137,030	1,982,098
Committed	3,676,369	-	3,676,369
Unassigned	(39,529)	-	(39,529)
Total fund balances	5,529,482	330,549	5,860,031
Total liabilities and fund balances	\$ 6,115,278	333,358	6,448,636

CITY OF SOUTH PORTLAND, MAINE
All Other Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2018

	Nonmajor Special Revenue Funds	Nonmajor Permanent Funds	Total Other Governmental Funds
Revenues:			
Taxes	\$ 25,000	-	25,000
Intergovernmental	3,874,733	-	3,874,733
Charges for services	1,869,751	-	1,869,751
Investment income (loss)	46,402	(751)	45,651
Other	406,887	-	406,887
Total revenues	6,222,773	(751)	6,222,022
Expenditures:			
General government	941,286	-	941,286
Public safety	271,533	-	271,533
Public works	140,239	-	140,239
Culture and recreation	939,384	-	939,384
Transportation and waterfront	94,172	-	94,172
Education	2,132,544	-	2,132,544
School lunch program	1,820,284	-	1,820,284
Other	-	7,738	7,738
Total expenditures	6,339,442	7,738	6,347,180
Excess (deficiency) of revenues over (under) expenditures	(116,669)	(8,489)	(125,158)
Other financing sources:			
Transfers in	300,166	-	300,166
Total other financing sources	300,166	-	300,166
Net change in fund balances	183,497	(8,489)	175,008
Fund balances, beginning of year	5,345,985	339,038	5,685,023
Fund balances, end of year	\$ 5,529,482	330,549	5,860,031

NONMAJOR SPECIAL REVENUE FUNDS

Nonmajor special revenue funds account for specific resources, the expenditure of which is restricted by law or administrative action for particular purposes.

CITY OF SOUTH PORTLAND, MAINE
Nonmajor Special Revenue Funds
Combining Balance Sheet
June 30, 2018

	City Special Revenues Fund	School Grant Funds	School Adult Education	School Lunch Fund	Total Nonmajor Special Revenue Funds
ASSETS					
Investments	\$ 855,378	-	-	-	855,378
Due from other governments	215,270	687,639	-	136,618	1,039,527
Accounts receivable, net of allowance of \$3,445	221,034	-	-	-	221,034
Interfund loans receivable	3,942,799	-	8,966	-	3,951,765
Inventory	-	-	-	47,574	47,574
Total assets	\$ 5,234,481	687,639	8,966	184,192	6,115,278
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	60,055	71,441	25	28,726	160,247
Accrued liabilities	56,701	110	2,831	2,132	61,774
Interfund loans payable	-	136,918	-	37,815	174,733
Accrued teachers' summer salaries	-	189,042	-	-	189,042
Total liabilities	116,756	397,511	2,856	68,673	585,796
Fund balances:					
Nonspendable	-	-	-	47,574	47,574
Restricted	1,445,174	325,839	6,110	67,945	1,845,068
Committed	3,676,369	-	-	-	3,676,369
Unassigned	(3,818)	(35,711)	-	-	(39,529)
Total fund balances	5,117,725	290,128	6,110	115,519	5,529,482
Total liabilities and fund balances	\$ 5,234,481	687,639	8,966	184,192	6,115,278

CITY OF SOUTH PORTLAND, MAINE
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2018

	City Special Revenues Funds	School Grant Funds	School Adult Education	School Lunch Fund	Total Nonmajor Special Revenue Funds
Revenues:					
Taxes	\$ -	-	25,000	-	25,000
Intergovernmental	1,194,853	1,878,882	10,490	790,508	3,874,733
Charges for services	1,229,273	53,714	463	586,301	1,869,751
Investment income	46,402	-	-	-	46,402
Other	333,757	73,130	-	-	406,887
Total revenues	2,804,285	2,005,726	35,953	1,376,809	6,222,773
Expenditures:					
Current:					
General government	941,286	-	-	-	941,286
Public safety	271,533	-	-	-	271,533
Public works	140,239	-	-	-	140,239
Culture and recreation	939,384	-	-	-	939,384
Transportation and waterfront	94,172	-	-	-	94,172
Education	-	2,097,077	35,467	-	2,132,544
School lunch program	-	-	-	1,820,284	1,820,284
Total expenditures	2,386,614	2,097,077	35,467	1,820,284	6,339,442
Excess (deficiency) of revenues over (under) expenditures	417,671	(91,351)	486	(443,475)	(116,669)
Other financing sources (uses):					
Transfers in (out)	(126,634)	(3,200)	-	430,000	300,166
Total other financing sources and (uses)	(126,634)	(3,200)	-	430,000	300,166
Net change in fund balances	291,037	(94,551)	486	(13,475)	183,497
Fund balances, beginning of year	4,826,688	384,679	5,624	128,994	5,345,985
Fund balances, end of year	\$ 5,117,725	290,128	6,110	115,519	5,529,482

NONMAJOR PERMANENT FUNDS

Nonmajor permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

CITY OF SOUTH PORTLAND, MAINE
 Nonmajor Permanent Funds
 Combining Balance Sheet
 June 30, 2018

	7001	7002	7003	7004	7006	7007	7008	7009	
	Lillian Anderson Bequest	Lois V. Whitten Bequest	Reta Nappi Bequest	Virginia Boyd Bequest	Sandra Coolbroth Trust	Callahan Trust	Virginia Lewis Bequest	W.P. Adams Maintenance Liberty Ship Memorial	Total
Assets:									
Investments	\$ 27,593	6,584	2,765	3,750	93,409	126,065	44,091	29,101	333,358
Total assets	\$ 27,593	6,584	2,765	3,750	93,409	126,065	44,091	29,101	333,358
Liabilities:									
Interfund loans payable	-	2,809	-	-	-	-	-	-	2,809
Total liabilities	-	2,809	-	-	-	-	-	-	2,809
Fund balances:									
Nonspendable principal	16,406	-	1,566	3,150	52,238	70,502	24,657	25,000	193,519
Restricted	11,187	3,775	1,199	600	41,171	55,563	19,434	4,101	137,030
Total fund balances	27,593	3,775	2,765	3,750	93,409	126,065	44,091	29,101	330,549
Total liabilities and fund balances	\$ 27,593	6,584	2,765	3,750	93,409	126,065	44,091	29,101	333,358

CITY OF SOUTH PORTLAND, MAINE
Nonmajor Permanent Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2018

	7001	7002	7003	7004	7006	7007	7008	7009	Total
	Lillian Anderson Bequest	Lois V. Whitten Bequest	Reta Nappi Bequest	Virginia Boyd Bequest	Sandra Coolbroth Trust	Callahan Trust	Virginia Lewis Bequest	W.P. Adams Maintenance Liberty Ship Memorial	
Revenues:									
Interest income	\$ 609	214	61	82	2,062	2,783	973	633	7,417
Unrealized gain/(loss)	(665)	(165)	(67)	(93)	(2,263)	(3,055)	(1,069)	(791)	(8,168)
Total revenues	(56)	49	(6)	(11)	(201)	(272)	(96)	(158)	(751)
Expenditures:									
Other	142	6,048	14	20	480	648	226	160	7,738
Total expenditures	142	6,048	14	20	480	648	226	160	7,738
Net change in fund balances	(198)	(5,999)	(20)	(31)	(681)	(920)	(322)	(318)	(8,489)
Fund balances, beginning of year	27,791	9,774	2,785	3,781	94,090	126,985	44,413	29,419	339,038
Fund balances, end of year	\$ 27,593	3,775	2,765	3,750	93,409	126,065	44,091	29,101	330,549

PROPRIETARY FUND

CITY OF SOUTH PORTLAND, MAINE
Proprietary Fund
Schedule of Revenues, Expenses, and Changes in Net Position -
Budget and Actual
For the year ended June 30, 2018

	Budget		Actual	Variance with final budget positive (negative)
	Original	Final		
Operating revenues:				
Charges for services	\$ 5,870,308	5,870,308	5,940,533	70,225
Interest and penalties	-	-	516	516
Licenses	65,790	65,790	74,266	8,476
Total operating revenues	5,936,098	5,936,098	6,015,315	79,217
Operating expenses:				
Administration	166,579	166,579	188,344	(21,765)
Treatment plant	1,014,120	1,014,120	924,594	89,526
Pump stations	545,452	545,452	495,946	49,506
Billing	182,384	182,384	178,766	3,618
Sewer maintenance	832,259	832,259	820,352	11,907
Engineering	249,645	249,645	245,155	4,490
Debt service	96,309	96,309	96,308	1
Compliance	102,313	102,313	98,212	4,101
Sludge disposal	372,594	372,594	308,798	63,796
Insurance	861,579	861,579	821,329	40,250
Total operating expenses	4,423,234	4,423,234	4,177,804	245,430
Operating income	1,512,864	1,512,864	1,837,511	324,647
Nonoperating expenses:				
Equipment reserve	(1,512,000)	(1,512,000)	(1,512,000)	-
Total nonoperating expenses	(1,512,000)	(1,512,000)	(1,512,000)	-
Income before transfers	864	864	325,511	324,647
Other financing uses:				
Transfers out	(864)	(864)	(864)	-
Total other financing uses	(864)	(864)	(864)	-
Change in net position - budgetary basis	-	-	324,647	324,647
Reconciliation to GAAP basis:				
Revenues and expenditures in the reserve funds are included on the GAAP basis, but not the budgetary basis:				
Reserve revenues			78,264	
Reserve expenditures			(412,187)	
Transfers into reserves			1,512,000	
Capital outlays are recorded as expenditures on the budgetary basis, but are capitalized and expensed over their useful life on the GAAP basis:				
Purchase of capital assets			202,602	
Gain (loss) on disposal of capital assets			1,220	
Depreciation expense			(2,034,088)	
Capital contribution			3,242,000	
Change in accruals are recorded on the GAAP basis, but not on the budgetary basis:				
Interest expense			246	
Bond proceeds provide current financial resources on a budgetary basis, but issuing debt increases long-term liabilities on the statement of net position. Repayment of bond principal is an expenditure on the budgetary basis, but reduces the long-term liability on the GAAP basis:				
Bond principal			197,102	
Change in net position - GAAP basis			3,111,806	
Net position, beginning of year			61,337,130	
Net position, end of year			\$ 64,448,936	

AGENCY FUNDS

CITY OF SOUTH PORTLAND, MAINE
Agency Funds
Statement of Changes in Assets and Liabilities
Fiduciary Funds
For the year ended June 30, 2018

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
ASSETS				
Cash and cash equivalents	\$ 140,019	257,914	268,124	129,809
Total assets	140,019	257,914	268,124	129,809
LIABILITIES				
Due to others	140,019	257,914	268,124	129,809
Total liabilities	\$ 140,019	257,914	268,124	129,809

SCHEDULES

CITY OF SOUTH PORTLAND, MAINE
City Special Revenues
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2018

		Fund balance (deficit)	Revenues					Fund balance (deficit)
		beginning of year	Inter- governmental	Other	Expenditures	Transfers	end of year	
General Government:								
Federal grants:								
2115	CDBG - Entitlement Community	\$ 9,657	424,135	-	424,135	-	9,657	
2155	Housing Revolving Loan	104,976	-	2,137	-	-	107,113	
State grants:								
2031	Watershed Plan	25,727	6,216	316	14,153	-	18,106	
2138	Greater Portland Public Development	77,005	-	-	14,601	-	62,404	
2154	Land Use Regulation Grant	233	-	-	-	-	233	
Other:								
2008	Restoration of Records	1,254	-	-	-	-	1,254	
2042	Business Development Revolving Loan	58,942	-	167	-	-	59,109	
2044	City Hall Water & Soda	28	-	16,943	3,472	-	13,499	
2053	Wallace Avenue Directional	2,249	-	28	-	-	2,277	
2057	Downeast Energy Traffic Improvement	4,830	-	60	-	-	4,890	
2058	NE Audio/Tweeter Sidewalks	10,248	-	127	-	-	10,375	
2067	Toys "R" Us Sidewalks	10,724	-	133	-	-	10,857	
2088	SPCTV	794,018	-	226,637	240,174	(6,944)	773,537	
2094	Gannett Traffic Signal Escrow	26,374	-	328	-	-	26,702	
2097	Wellness Committee	590	-	4,442	8,326	-	(3,294)	
2108	Longhorn Steakhouse Escrow	19,025	-	237	-	-	19,262	
2114	Millcreek Traffic Impact	10,577	-	132	-	-	10,709	
2120	Evan/Highland Toddle Inn Escrow	23,298	-	290	-	-	23,588	
2129	Westbrook/Western Escrow	49,197	-	1,828	-	-	51,025	
2136	Knightville/Mill Creek Plan	7,981	-	-	-	-	7,981	
2139	Brick Hill Traffic Escrow	1,217	-	15	-	-	1,232	
2146	Heating Assistance	(468)	-	24	80	-	(524)	
2149	Westbrook/South Portland Assessing	3,500	194,815	-	194,325	(144)	3,846	
2161	War Memorial	2,001	-	-	-	-	2,001	
2165	Freshwater Wetland Fund	235,426	-	14,136	38,743	-	210,819	
2169	John Roberts Road Escrow	2,100	-	450	-	-	2,550	
2179	Land Bank Trust	862,307	-	(2,883)	3,277	35,000	891,147	
2188	Long Creek Tragedy Memorial	237	-	-	-	-	237	
Total General Government		2,343,253	625,166	265,547	941,286	27,912	2,320,592	

CITY OF SOUTH PORTLAND, MAINE
City Special Revenues
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2018

		Fund balance beginning of year	Revenues		Expenditures	Transfers	Fund balance end of year
			Inter- governmental	Other			
Public Safety:							
Federal grants:							
2023	OUI Grant	\$ 918	4,734	-	4,734	-	918
2050	Asset Forfeiture - Federal	12,036	-	108	3,527	-	8,617
2064	Seat Belt Enforcement Grant	2,228	5,392	-	5,392	-	2,228
2102	Body Armor	680	-	-	-	-	680
2121	Supplemental Homeland Security	-	76,434	-	76,434	-	-
2125	County Hazmat Grant	8,429	14,837	-	19,659	-	3,607
2126	State Hazmat Grant	5,226	-	-	-	-	5,226
2151	Justice Assistance Grant	7,398	-	-	-	-	7,398
2160	Speed Enforcement	2,165	7,859	-	7,859	-	2,165
2167	Underage Drinking Enforcement	568	-	-	-	-	568
2181	Language Access New America	1,711	-	-	-	-	1,711
2195	Drug Free Community	-	146,862	-	146,862	-	-
State grants:							
2049	Asset Forfeiture - State	19,418	-	3,027	2,475	-	19,970
Other:							
2018	Hazardous Materials	113,536	-	-	-	-	113,536
2086	Police Donations	8,676	-	1,740	3,287	-	7,129
2107	Tobacco Cessation	9,020	-	-	245	-	8,775
2142	SP Police Youth Program	5,823	-	-	1,059	-	4,764
2174	Fire Donation	12,366	-	100	-	-	12,466
2178	Outside OT - Code Enforcement	5,041	-	-	-	-	5,041
2182	Compliance Check	970	-	-	-	-	970
2186	County Underage Drinking Enforcement	8,138	789	-	-	-	8,927
2194	Fire Training	14,007	-	-	-	-	14,007
Total Public Safety		238,354	256,907	4,975	271,533	-	228,703

CITY OF SOUTH PORTLAND, MAINE
City Special Revenues
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2018

		Fund balance beginning of year	Revenues		Expenditures	Transfers	Fund balance end of year
			Inter- governmental	Other			
Public Works:							
Federal grants:							
2096	FEMA Disaster Relief	\$ 121,321	-	-	-	-	121,321
State grants:							
2046	State Aid Highway Block Grant	430,137	260,880	7,273	-	(195,000)	503,290
Other:							
2024	Recycling	5,244	-	377	-	-	5,621
2082	Street Openings	342,402	-	95,149	62,864	(72)	374,615
2084	Sewer Impact	558,341	-	67,592	77,375	-	548,558
Total Public Works		1,457,445	260,880	170,391	140,239	(195,072)	1,553,405
Culture and Recreation:							
Other:							
2035	Tree Fund	300	-	-	-	-	300
2037	Debevoise Tennis Court	2,127	-	-	-	-	2,127
2056	Library Donations	46,316	-	3,474	1,275	-	48,515
2071	Golf Course	132,040	-	153,526	159,957	15,526	141,135
2072	Recreation	297,331	-	796,110	681,518	25,000	436,923
2073	Donations to Parks and Recreation	62,211	-	67,478	63,140	-	66,549
2076	Art in the Park	36,470	-	22,549	17,444	-	41,575
2116	Ge Erskine Park	1,987	-	-	-	-	1,987
2152	Friends of South Portland Libraries	-	-	16,050	16,050	-	-
2189	Communities Promoting Health	575	-	-	-	-	575
2317	Brown Hill Cemetary	-	-	70,649	-	-	70,649
Total Culture and Recreation		579,357	-	1,129,836	939,384	40,526	810,335
Transportation and Waterfront:							
Federal grants:							
2041	Planning/Capital Grants	19,945	21,900	-	28,651	-	13,194
2093	Rural Transit Assistance Grant	2,283	-	-	-	-	2,283
2166	Shore and Harbor Management Grant	-	30,000	-	30,000	-	-
Other:							
2074	Boat Ramp	-	-	13,622	18,601	4,979	-
2075	Portland Street Pier	183,843	-	24,832	16,440	(4,979)	187,256
2117	Thomas Knight Boat Landing	2,208	-	229	480	-	1,957
Total Transportation and Waterfront		208,279	51,900	38,683	94,172	-	204,690
Total		\$ 4,826,688	1,194,853	1,609,432	2,386,614	(126,634)	5,117,725

CITY OF SOUTH PORTLAND, MAINE
School Grant Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2018

		Fund balance (deficit) beginning of year	Revenues	Expenditures	Transfers	Fund balance (deficit) end of year
Federal Grants:						
0230	Title IA - Disadvantaged	\$ -	771,282	771,282	-	-
0231	Title I Program Improvement	-	11,834	11,834	-	-
0242	Smaller Learning Community	-	16,544	16,544	-	-
0247	Local Entitlement	-	873,670	873,670	-	-
0251	Preschool Grant	-	9,876	9,876	-	-
0264	Title V	(2)	350	-	-	348
0268	Title III - Language Acquisition	-	31,553	31,553	-	-
0270	Title II A - Supporting Effective Instruction	14,087	124,773	124,773	-	14,087
0275	Elementary School Program	500	-	-	-	500
0295	Adult Basic Education	-	16,496	16,496	-	-
Total federal grants		14,585	1,856,378	1,856,028	-	14,935
State Grants:						
0216	MMSA Cooperating School	2,704	-	-	-	2,704
0221	Health & Wellness Grants:					
	Health & Wellness	420	-	-	-	420
	Dental Study	3,427	-	-	-	3,427
	Action for Healthy Kids	10	-	-	-	10
	Integrated Youth Health Survey	300	-	-	-	300
	AE College Transitions	-	6,504	6,504	-	-
0223	State Proficiency Grants	44,828	16,000	57,066	-	3,762
0224	Partners in Arts & Learning	735	-	-	-	735
0225	Reading Recovery	1,248	-	-	-	1,248
0226	Learning Results	(405)	-	-	-	(405)
0228	Art Department Grant	2,000	-	-	-	2,000
0229	State Agency Clients	17,082	-	-	-	17,082
0284	E-Rate	(2,551)	-	3,042	-	(5,593)
Total state grants		69,798	22,504	66,612	-	25,690
Local Grants and Other Special Funds:						
0200	SPHS Auditorium:					
	SPHS Auditorium	27,691	14,630	4,658	-	37,663
	Elaine Wolfson Memorial	1,158	-	-	-	1,158
0201	Local SPHS:					
	High School Musical	10,143	18,538	22,517	-	6,164
	High School Aspirations	16,626	7,500	16,661	-	7,465
	SPHS Friends	6,816	-	-	-	6,816
	SPHS Class of 1940	100	-	-	-	100
	Readiness Partnership	178	-	-	-	178
	Sustainability Committee	(87)	-	-	-	(87)
	Vicious Cycle	1,783	-	-	-	1,783
	Substance Abuse Prevention	1,235	-	-	-	1,235
0203	Primary Books	4,810	-	-	-	4,810

CITY OF SOUTH PORTLAND, MAINE
School Grant Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2018

	Fund balance (deficit) beginning of year	Revenues	Expenditures	Transfers	Fund balance (deficit) end of year
Local Grants and Other Special Funds, Continued:					
0204	Local Grants:				
	\$ (1,237)	-	-	-	(1,237)
	174	-	-	-	174
	(3,683)	-	-	-	(3,683)
	7,354	-	7,278	-	76
	20,001	49,825	34,701	-	35,125
	1,558	-	-	-	1,558
	1,554	-	-	-	1,554
	477	-	-	-	477
	4,450	7,027	6,858	-	4,619
	997	-	397	-	600
	750	-	-	-	750
	31	-	-	-	31
	5,213	-	-	-	5,213
	1,414	-	-	-	1,414
	10,000	-	-	(10,000)	-
	2,671	600	1,063	-	2,208
	900	-	-	-	900
	500	500	373	-	627
0205	Local Boosters:				
	500	-	-	-	500
	1,891	-	-	-	1,891
	1,886	-	-	-	1,886
	6,578	4,289	204	-	10,663
	5,000	-	-	-	5,000
	18,604	-	11,020	-	7,584
	15,200	-	2,200	-	13,000
	-	7,141	2,813	-	4,328
0206	137	-	-	-	137
0207	(154)	-	-	-	(154)
0208	(476)	-	-	-	(476)
0209	(6,485)	1,225	18,648	-	(23,908)
0211	17,340	6,998	6,155	-	18,183
0212	74,235	-	22,326	-	51,909
0213	7,551	-	-	-	7,551
0214	Skillin Local:				
	655	-	-	-	655
	(168)	-	-	-	(168)
	937	500	392	-	1,045
	628	2,748	3,331	-	45
0215	1,500	-	-	-	1,500
0217	857	-	-	-	857
0218	945	500	1,236	-	209
0219	Local Friends Grants:				
	2,794	-	2,124	-	670
	5,651	-	-	-	5,651
	3,072	-	747	-	2,325
	2,243	-	-	-	2,243
	-	365	-	-	365
0222	7,978	-	5,571	6,800	9,207
0227	1,000	-	-	-	1,000
0615	6,820	4,458	3,164	-	8,114
	300,296	126,844	174,437	(3,200)	249,503
	\$ 384,679	2,005,726	2,097,077	(3,200)	290,128

CITY OF SOUTH PORTLAND, MAINE
Private-purpose Trust Funds
Combining Schedule of Changes in Fiduciary Net Position
For the year ended June 30, 2018

	Net position beginning of year	Additions			Deductions	Net position end of year
		Donations/ other	Interest income	Realized and Unrealized gain (loss)		
Private-purpose trusts:						
0801 Dora Small Trust	\$ 9,646	-	211	(232)	49	9,576
0803 Lewis Trust (School)	1,401,055	-	30,378	(37,386)	57,763	1,336,284
0804 Alley Scholarship	9,666	-	217	(273)	556	9,054
0805 Davidson Scholarship	4,261	-	95	(120)	225	4,011
0806 Elliot Scholarship	6,334	-	144	(179)	438	5,861
0807 Friese Scholarship	4,687	-	112	(134)	529	4,136
0808 Harvie Scholarship	3,556	-	96	(83)	421	3,148
0809 Naylor Scholarship	5	-	-	-	-	5
0810 Norwood Scholarship	64,257	-	6,504	(328)	1,500	68,933
0811 Reynolds Scholarship	78	-	2	(2)	1	77
0812 Robinson Scholarship	32	-	1	(1)	-	32
0813 Schwartz Scholarship	846	-	18	(22)	4	838
0814 Smart Scholarship	12,793	-	273	(324)	1,571	11,171
0815 Super Runion Scholarship	7,232	-	161	(204)	342	6,847
0816 Wiggin Scholarship	7,578	-	170	(213)	445	7,090
0817 Paul Fiore Scholarship	6,519	-	139	(182)	36	6,440
0818 John Millington Scholarship	12,390	-	292	(312)	1,070	11,300
0819 Stu Brown Scholarship	80	-	1	-	-	81
0820 William Linskey Memorial	8,782	-	198	(247)	1,052	7,681
0821 SPSHS Recycle Club Scholarship	1	-	-	-	-	1
0822 Governor's Restaurant Scholarship	3	-	-	-	-	3
0823 Book Trust	1,605	-	41	(47)	310	1,289
0824 Eagles Association Scholarship	1	-	-	-	-	1
0825 Sherrie Libby Scholarship	9,027	-	205	(244)	452	8,536
0826 Gustaf W Johnson Scholarship	542,399	-	11,707	(14,774)	24,554	514,778
0827 A Varanelli Scholarship	(203)	-	(9)	(26)	3	(241)
0828 Downing Trust	198	-	-	-	-	198
0829 Robert Graff Scholarship	3,334	-	78	(47)	513	2,852
0830 Rosella Loveitt Trust	1,656	-	43	(25)	208	1,466
0831 Deveboise Scholarship	17,376	-	219	-	2,000	15,595
0832 TJ Michaud	332	-	4	-	-	336
0833 Walker Scholarship	2,589	840	36	-	-	3,465
0835 Ralph Baxter Scholarship	1,845	-	-	-	500	1,345
7506 Eleanor Hatch Trust	15,466	-	339	(372)	79	15,354
Total private-purpose trusts	\$ 2,155,426	840	51,675	(55,777)	94,621	2,057,543

STATISTICAL SECTION



Photo Courtesy of Russ Lunt

STATISTICAL SECTION

This part of City of South Portland's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

<u>Contents</u>	<u>Tables</u>
Financial Trends <i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	1-5
Revenue Capacity <i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	6-11
Debt Capacity <i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>	12-14
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	15-16
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CITY OF SOUTH PORTLAND, MAINE
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities:										
Net investment in capital assets	\$ 62,710,640	\$ 58,877,233	\$ 65,465,039	\$ 68,914,663	\$ 72,207,636	\$ 73,600,630	\$ 75,413,372	\$ 79,523,948	\$ 82,323,833	\$ 82,508,257
Restricted	5,231,382	20,519,257	16,473,151	11,783,906	11,601,604	12,642,454	11,581,748	12,399,159	14,425,257	11,510,846
Unrestricted	<u>28,222,514</u>	<u>14,161,211</u>	<u>14,713,818</u>	<u>17,843,882</u>	<u>18,392,216</u>	<u>11,423,557</u> (a)	<u>15,159,920</u>	<u>13,880,761</u>	<u>15,435,585</u>	<u>13,762,193</u>
Total governmental activities net position	<u>\$ 96,164,536</u>	<u>\$ 93,557,701</u>	<u>\$ 96,652,008</u>	<u>\$ 98,542,451</u>	<u>\$ 102,201,456</u>	<u>\$ 97,666,641</u>	<u>\$ 102,155,040</u>	<u>\$ 105,803,868</u>	<u>\$ 112,184,675</u>	<u>\$ 107,781,296</u>
Business-type activities:										
Net investment in capital assets	\$ 46,316,298	\$ 45,994,633	\$ 47,843,440	\$ 49,501,248	\$ 49,690,446	\$ 49,898,598	\$ 50,967,438	\$ 50,111,131	\$ 49,737,946	\$ 49,680,645
Restricted	3,695,284	9,527,765	6,884,009	5,877,132	4,543,966	4,060,384	2,152,583	4,617,231	3,434,257	6,901,280
Unrestricted	<u>5,484,960</u>	<u>4,297,811</u>	<u>4,452,700</u>	<u>5,562,693</u>	<u>6,922,600</u>	<u>7,328,083</u>	<u>8,084,079</u>	<u>8,277,339</u>	<u>8,164,927</u>	<u>7,867,011</u>
Total business-type activities net position	<u>\$ 55,496,542</u>	<u>\$ 59,820,209</u>	<u>\$ 59,180,149</u>	<u>\$ 60,941,073</u>	<u>\$ 61,157,012</u>	<u>\$ 61,287,065</u>	<u>\$ 61,204,100</u>	<u>\$ 63,005,701</u>	<u>\$ 61,337,130</u>	<u>\$ 64,448,936</u>
Primary government:										
Net investment in capital assets	\$ 109,026,938	\$ 104,871,866	\$ 113,308,479	\$ 118,415,911	\$ 121,898,082	\$ 123,499,228	\$ 126,380,810	\$ 129,635,079	\$ 132,061,779	\$ 132,188,902
Restricted	8,926,666	30,047,022	23,357,160	17,661,038	16,145,570	16,702,838	13,734,331	17,016,390	17,859,514	18,412,126
Unrestricted	<u>33,707,474</u>	<u>18,459,022</u>	<u>19,166,518</u>	<u>23,406,575</u>	<u>25,314,816</u>	<u>18,751,640</u> (a)	<u>23,243,999</u>	<u>22,158,100</u>	<u>23,600,512</u>	<u>21,629,204</u>
Total primary government net position	<u>\$ 151,661,078</u>	<u>\$ 153,377,910</u>	<u>\$ 155,832,157</u>	<u>\$ 159,483,524</u>	<u>\$ 163,358,468</u>	<u>\$ 158,953,706</u>	<u>\$ 163,359,140</u>	<u>\$ 168,809,569</u>	<u>\$ 173,521,805</u>	<u>\$ 172,230,232</u>

(a) Restated for GASB #68 pension recognition effective June 30, 2014.

CITY OF SOUTH PORTLAND, MAINE
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

Expenses	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities:										
General government	\$ 9,495,321 (c)	\$ 9,688,052	\$ 9,760,459 (d)	\$ 10,384,706 (d)	\$ 10,512,718	\$ 11,234,446	\$ 10,584,081	\$ 13,747,918	\$ 13,548,355	\$ 13,958,497
Public safety	10,957,606	11,199,775	11,475,123	11,883,029	12,030,128	12,553,773	12,766,963	13,000,756	13,344,042	13,857,160
Public works	10,588,187 (b)	8,857,599	7,919,091	7,333,922	7,282,274	7,519,818	7,510,853	6,873,549	7,641,727	8,159,709
Culture and recreation	4,508,966	4,118,351	4,271,160	4,349,852	4,333,705	4,431,468	4,440,715	4,587,976	4,372,866	4,938,167
Transportation and waterfront	1,240,071	1,114,584	1,100,308	1,220,037	1,218,546	1,381,048	1,519,381	1,596,383	1,814,621	1,982,271
Health, welfare and social services	411,092	422,295	346,737	321,795	329,143	335,866	369,616	521,834	506,108	559,095
Education	42,048,840	43,115,348	43,299,040	43,451,415	42,854,439	45,825,021	47,485,069	47,943,450	50,058,768	51,900,039
School lunch	1,537,754	1,471,687	1,471,687	1,591,951	1,547,688	1,681,737	1,693,739	1,721,538	1,803,337	1,820,284
Interest on debt service	1,131,499	1,018,182	1,020,873	853,840	1,761,281	1,464,950	1,436,958	1,328,266	1,695,611	1,272,571
Total governmental activities expenses	81,919,336	81,005,873	80,664,478	81,390,547	81,869,922	86,428,127	87,807,375	91,321,670	94,785,435	98,447,793
Business-type activities:										
Sewer	5,385,925	5,588,572	5,721,362	5,632,254	5,885,557	6,133,807	6,147,313	6,154,095	6,203,347	6,345,116
Total business-type activities expenses	5,385,925	5,588,572	5,721,362	5,632,254	5,885,557	6,133,807	6,147,313	6,154,095	6,203,347	6,345,116
Total primary government expenses	\$ 87,305,261	\$ 86,594,445	\$ 86,385,840	\$ 87,022,801	\$ 87,755,479	\$ 92,561,934	\$ 93,954,688	\$ 97,475,765	\$ 100,988,782	\$ 104,792,909
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 451,215	\$ 460,562	\$ 291,417	\$ 305,479	\$ 514,857	\$ 417,451	\$ 510,092	\$ 831,509	\$ 442,734	\$ 414,864
Public safety	1,297,109	1,281,955	1,222,605	1,188,407	1,506,952	1,448,532	1,358,246	1,715,339	2,090,407	1,919,169
Public works	251,918	227,948	76,690	200,634	331,600	283,953	300,711	308,979	386,056	242,771
Culture and recreation	961,885	1,026,341	945,933	923,531	922,237	922,321	974,204	1,078,408	1,119,989	1,316,027
Transportation and waterfront	254,240	249,769	285,060	393,663	418,198	439,386	417,158	389,317	376,949	374,004
Education	104,088	94,400	114,136	119,035	57,030	37,159	55,695	105,425	126,000	126,463
School lunch program	666,218	617,646	559,536	559,536	559,536	559,536	559,536	559,536	556,652	639,552
Operating grants and contributions	13,129,038	13,495,633	11,296,237	12,254,487	10,382,263	12,995,004	13,459,862	13,373,025	14,780,259	15,318,974
Capital grants and contributions	666,143	438,734	1,888,618	479,280	518,319	1,574,695	382,528	1,917,714	1,783,472	468,032
Total governmental activities program revenues	17,781,854	17,892,988	16,680,232	16,424,052	15,210,992	18,678,037	18,018,032	20,279,252	21,662,518	20,819,856
Business-type activities:										
Charges for services:										
Sewer	4,828,439	4,934,609	5,397,938	5,436,377	5,637,193	5,927,684	5,927,684	5,922,343	6,008,622	6,015,315
Capital grants and contributions	-	207,671	63,392	110,000	138,232	-	-	100,000	254,765	-
Total business-type activities program revenues	4,828,439	5,142,280	5,461,330	5,546,377	5,775,425	5,927,684	5,927,684	6,022,343	6,263,387	6,015,315
Total primary government program revenues	\$ 22,610,293	\$ 23,035,268	\$ 22,141,562	\$ 21,970,429	\$ 20,986,417	\$ 24,605,721	\$ 23,945,716	\$ 26,301,595	\$ 27,925,905	\$ 26,835,171

CITY OF SOUTH PORTLAND
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Net (expense)/revenue										
Governmental activities	\$ (64,137,482)	\$ (63,112,885)	\$ (63,984,246)	\$ (64,966,495)	\$ (66,658,930)	\$ (67,750,090)	\$ (69,789,343)	\$ (71,042,418)	\$ (73,122,927)	\$ (77,627,937)
Business-type activities	(557,486)	(446,292)	(260,032)	(85,877)	(110,132)	(206,123)	(326,984)	(131,752)	60,040	(329,801)
Total primary government net (expense)/revenue	<u>\$ (64,694,968)</u>	<u>\$ (63,559,177)</u>	<u>\$ (64,244,278)</u>	<u>\$ (65,052,372)</u>	<u>\$ (66,769,062)</u>	<u>\$ (67,956,213)</u>	<u>\$ (70,116,327)</u>	<u>\$ (71,174,170)</u>	<u>\$ (73,062,887)</u>	<u>\$ (77,957,738)</u>
General Revenues and other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes, levied for general purposes	\$ 55,427,763	\$ 54,915,627	\$ 55,589,394	\$ 57,176,484	\$ 58,939,831	\$ 59,778,935	\$ 61,874,477	\$ 63,183,208	\$ 64,164,888	\$ 65,519,757
Motor vehicle excise tax	4,989,942	4,076,731	4,942,156	5,037,900	5,453,056	5,829,497	6,374,595	7,241,370	7,100,567	7,595,421
Cable television franchise	167,000	175,000	180,000	185,000	176,253	166,543	151,779	120,000	120,000	120,000
Unrestricted grants and contributions	3,656,803	4,140,782	4,234,142	4,244,228	4,391,399	4,259,604	4,321,318	4,427,881	4,911,784	4,883,857
Miscellaneous	1,503,264	976,023	1,224,520	1,400,096	1,224,458	1,088,123	1,169,599	945,284	986,617	824,864
Gain (Loss) on sale of assets/property	-	-	289,956	(121,631)	-	-	-	-	-	-
Interest and investment earnings	1,247,382	948,180	829,187	751,519	431,930	592,776	581,216	630,112	411,583	407,993
Transfers	(1,657,028)	(4,726,293)	(210,802)	(1,816,658)	(298,992)	(306,075)	(195,242)	(1,856,609) (a)	1,808,295	(3,363,343)
Total governmental activities	<u>\$ 65,335,126</u>	<u>\$ 60,506,050</u>	<u>\$ 67,078,553</u>	<u>\$ 66,856,938</u>	<u>\$ 70,317,935</u>	<u>\$ 71,409,403</u>	<u>\$ 74,277,742</u>	<u>\$ 74,691,246</u>	<u>\$ 79,503,734</u>	<u>\$ 75,988,549</u>
Business-type activities:										
Interest and investment earnings	46,113	43,666	30,537	30,143	27,079	30,101	48,777	76,744	79,684	78,264
Gain (Loss) on sale of assets/property	-	-	(621,367)	-	-	-	-	-	-	-
Transfers	1,657,028	4,726,293	210,802	1,816,658	298,992	306,075	195,242	1,856,609 (a)	(1,808,295)	3,363,343
Total business-type activities	<u>1,703,141</u>	<u>4,769,959</u>	<u>(380,028)</u>	<u>1,846,801</u>	<u>326,071</u>	<u>336,176</u>	<u>244,019</u>	<u>1,933,353</u>	<u>(1,728,611)</u>	<u>3,441,607</u>
Total primary government	<u>\$ 67,038,267</u>	<u>\$ 65,276,009</u>	<u>\$ 66,698,525</u>	<u>\$ 68,703,739</u>	<u>\$ 70,644,006</u>	<u>\$ 71,745,579</u>	<u>\$ 74,521,761</u>	<u>\$ 76,624,599</u>	<u>\$ 77,775,123</u>	<u>\$ 79,430,156</u>
Change in Net Position										
Governmental activities	\$ 1,197,644	\$ (2,606,835)	\$ 3,094,307	\$ 1,890,443	\$ 3,659,005	\$ 3,659,313	\$ 4,488,399	\$ 3,648,828	\$ 6,380,807	\$ (1,639,388)
Business-type activities	1,145,655	4,323,667	(640,060)	1,760,924	215,939	130,053	(82,965)	1,801,601	(1,668,571)	3,111,806
Total primary government	<u>\$ 2,343,299</u>	<u>\$ 1,716,832</u>	<u>\$ 2,454,247</u>	<u>\$ 3,651,367</u>	<u>\$ 3,874,944</u>	<u>\$ 3,789,366</u>	<u>\$ 4,405,434</u>	<u>\$ 5,450,429</u>	<u>\$ 4,712,236</u>	<u>\$ 1,472,418</u>

(a) The business-type activities transfer was a result of sewer pipe infrastructure entered into Public Works, but should have been attributed to Water Resource Protection.

(b) Fiscal year 2009 was the first year of GASB #45 which includes the recognition of the annual required contribution for other post employment benefits.

(c) Fiscal years 2012 and 2013 have been restated to correct an actuarial error in the calculation of the OPEB liability.

CITY OF SOUTH PORTLAND, MAINE
Program Revenues by Function/Program
Last Ten Fiscal Years
(accrual basis of accounting)

Function/Program	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities:										
General government	\$ 1,223,949	\$ 1,088,768	\$ 1,023,181	\$ 1,203,520	\$ 1,385,648	\$ 1,061,168	\$ 1,186,539	\$ 1,404,226	\$ 1,109,773	\$ 1,069,957
Public safety	1,790,751	1,825,941	2,370,744	1,987,659	2,240,012	2,015,605	1,765,083	1,919,288	2,472,100	2,289,257
Public works	928,021	676,642	420,743	551,896	828,918	887,641	683,239	1,738,026	1,187,743	517,024
Culture and recreation	984,385	1,026,341	947,023	923,531	922,237	922,321	974,204	1,078,408	1,119,989	1,316,027
Transportation and waterfront	452,590	438,416	1,581,186	690,767	677,047	1,560,803	883,678	1,438,633	2,084,690	1,294,208
Health, welfare and social services	138,875	169,058	131,513	99,697	113,648	125,937	124,747	284,231	250,007	296,491
Education	12,263,283	12,667,822	10,205,842	10,966,982	9,043,482	12,104,562	12,400,542	12,416,440	13,438,216	14,036,892
Total governmental activities	17,781,854	17,892,988	16,680,232	16,424,052	15,210,992	18,678,037	18,018,032	20,279,252	21,662,518	20,819,856
Business-type activities:										
Sewer	4,828,439	5,142,280	5,461,330	5,546,377	5,775,425	5,927,684	5,820,239	6,022,343	6,263,387	6,015,315
Total business-type activities	4,828,439	5,142,280	5,461,330	5,546,377	5,775,425	5,927,684	5,820,239	6,022,343	6,263,387	6,015,315
Total primary government	\$ 22,610,293	\$ 23,035,268	\$ 22,141,562	\$ 21,970,429	\$ 20,986,417	\$ 24,605,721	\$ 23,838,271	\$ 26,301,595	\$ 27,925,905	\$ 26,835,171

CITY OF SOUTH PORTLAND, MAINE
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General fund:										
Nonspendable	\$ -	\$ - (a)	\$ 28,138	\$ -	\$ -	\$ -	\$ 100,382	\$ 104,615	\$ -	\$ -
Restricted	-	6,759,738	5,918,192	5,284,024	4,072,226	3,693,988	2,715,462	2,708,544	2,662,892	2,338,747
Committed	-	3,469,215	3,679,767	3,340,240	4,419,099	4,482,037	3,458,710	4,344,471	4,012,592	3,972,242
Assigned	-	2,492,458	2,658,767	2,820,042	3,035,817	3,117,547	3,234,394	3,273,424	4,028,667	4,129,161
Unassigned	-	8,866,245	9,686,895	10,591,915	10,144,040	10,838,800	12,827,588	13,320,584	13,189,251	12,400,808
General fund:										
Reserved	86,254	-	-	-	-	-	-	-	-	-
Unreserved	22,182,284	-	-	-	-	-	-	-	-	-
Total general fund	<u>\$ 22,268,538</u>	<u>\$ 21,587,656</u>	<u>\$ 21,971,759</u>	<u>\$ 22,036,221</u>	<u>\$ 21,671,182</u>	<u>\$ 22,132,372</u>	<u>\$ 22,336,536</u>	<u>\$ 23,751,638</u>	<u>\$ 23,893,402</u>	<u>\$ 22,840,958</u>
All other governmental funds:										
Nonspendable	\$ -	\$ 198,949 (a)	\$ 218,310	\$ 218,310	\$ 218,310	\$ 228,559	\$ 228,559	\$ 241,859	\$ 246,523	\$ 241,093
Restricted	-	13,560,570	10,356,010	39,370,502	18,401,015	16,551,026	9,578,044	9,344,141	15,821,856	9,398,675
Committed	-	7,971,945	8,528,436	7,688,035	7,003,092	6,715,850	8,160,788	8,585,144	9,154,640	9,643,676
Unassigned	-	(147,328)	(137,479)	(263,166)	(116,930)	(69,544)	(8,263)	(1,059,302)	(92,080)	(193,496)
All other governmental funds:										
Reserved	511,768	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	9,707,555	-	-	-	-	-	-	-	-	-
Capital project funds	8,408,461	-	-	-	-	-	-	-	-	-
Permanent funds	96,812	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 18,724,596</u>	<u>\$ 21,584,136</u>	<u>\$ 18,965,277</u>	<u>\$ 47,013,681</u>	<u>\$ 25,505,487</u>	<u>\$ 23,425,891</u>	<u>\$ 17,959,128</u>	<u>\$ 17,111,842</u>	<u>\$ 25,130,939</u>	<u>\$ 19,089,948</u>

(a) 2010 and 2011 have been restated for the purposes of GASB Statement Number 54.

CITY OF SOUTH PORTLAND, MAINE
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Taxes	\$ 60,190,887	\$ 58,841,558	\$ 60,530,950	\$ 62,378,384	\$ 64,110,887	\$ 65,352,432	\$ 68,968,072	\$ 70,623,578	\$ 71,188,455	\$ 73,137,978
Intergovernmental	17,451,984	18,075,149	17,418,997	16,977,995	15,291,981	18,629,968	18,163,708	19,718,620	21,350,777	20,670,863
Licenses and permits	753,670	768,097	843,138	785,020	1,025,315	966,203	893,186	1,162,225	1,224,384	1,081,073
Charges for services	3,647,254	3,497,817	2,953,646	3,090,265	3,461,348	3,308,678	3,434,235	3,946,288	3,731,786	3,787,149
Unclassified	1,418,758	830,707	1,697,113	1,332,902	1,358,674	1,127,061	1,377,045	1,607,267	1,541,682	1,251,377
Interest	1,247,382	948,180	829,187	751,519	431,930	592,776	581,216	630,112	411,583	407,993
Total revenues	84,709,935	82,961,508	84,273,031	85,316,085	85,680,135	89,977,118	93,417,462	97,688,090	99,448,667	100,336,433
Expenditures										
General government	8,379,854	8,551,477	8,734,685	9,341,619	9,552,893	9,951,423	10,446,432	10,826,767	11,397,541	12,397,376
Public safety	9,622,443	9,725,959	9,889,615	10,178,386	10,816,601	10,731,258	10,860,700	11,055,139	11,456,415	11,826,761
Public works	7,197,276	4,489,408	4,963,506	4,763,557	4,673,417	4,593,184	5,170,020	4,856,565	4,521,156	5,085,171
Culture and recreation	4,035,270	3,823,890	3,765,412	3,817,090	3,853,346	3,819,006	3,848,406	3,886,368	3,893,759	4,313,069
Transportation and waterfront	1,096,823	968,877	1,065,623	1,012,745	1,084,511	1,147,881	1,214,276	1,288,456	1,465,393	1,503,217
Health, welfare and social services	411,092	422,295	346,737	321,795	329,143	335,866	369,616	521,834	506,108	559,095
Education	40,834,771	42,234,372	41,929,483	42,467,517	41,791,370	43,572,441	45,667,455	45,586,692	47,698,940	49,543,256
School lunch program	1,537,754	1,471,687	1,487,170	1,591,951	1,547,688	1,681,737	1,693,739	1,721,538	1,803,337	1,820,284
County tax	1,999,427	2,034,422	2,058,577	2,072,476	2,075,037	2,215,084	2,327,942	2,434,056	2,504,088	2,598,030
Other	59,571	1,822,481	1,741,346	1,526,050	1,508,810	1,474,662	1,297,458	1,036,573	991,155	1,326,066
Capital projects	5,850,981	3,445,901	7,543,276	6,948,842	28,017,777	15,811,139	9,356,651	6,148,201	14,578,120	7,633,531
Debt Service: (a)										
Principal	2,675,000	2,425,000	2,663,000	2,686,396	2,478,832	4,077,856	4,465,751	4,466,946	4,303,499	4,363,969
Interest expense	1,136,482	1,017,285	1,066,355	767,911	1,277,701	1,708,713	1,766,373	1,625,390	1,683,605	1,743,118
Total expenditures	84,836,744	82,433,054	87,254,785	87,496,335	109,007,126	101,120,250	98,484,819	95,454,525	106,803,116	104,712,943
Excess (deficiency) of revenues over (under) expenditures	(126,809)	528,454	(2,981,754)	(2,180,250)	(23,326,991)	(11,143,132)	(5,067,357)	2,233,565	(7,354,449)	(4,376,510)

(a) Prior years reports have been restated to show debt service for both Education and City and School debt service removed from Education classification.

CITY OF SOUTH PORTLAND, MAINE
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Other financing sources (uses)										
Proceeds - Bonds	\$ 6,182,810	\$ 4,712,173	\$ -	\$ 32,642,580	\$ -	\$ 9,747,306	\$ -	\$ -	\$ 13,707,015	\$ -
Proceeds capital leases	-	1,470,637	957,800	-	1,152,750	83,000	-	190,860	-	456,948
Refunding bonds issued	-	1,934,957	-	9,584,150	-	1,928,405	-	-	-	17,562,444
Payment to refunded bond escrow agent	-	(1,921,934)	-	(9,516,956)	-	(1,927,910)	-	-	-	(17,372,974)
Transfers in	2,464,669	809,829	4,448,190	6,043,689	2,943,319	2,786,789	5,002,623	4,675,598	6,456,501	5,128,822
Transfers out	(2,748,068)	(5,355,458)	(4,658,992)	(7,860,347)	(3,242,311)	(3,092,864)	(5,197,865)	(6,532,207)	(4,648,206)	(8,492,165)
Total other financing sources (uses)	<u>5,899,411</u>	<u>1,650,204</u>	<u>746,998</u>	<u>30,893,116</u>	<u>853,758</u>	<u>9,524,726</u>	<u>(195,242)</u>	<u>(1,665,749)</u>	<u>15,515,310</u>	<u>(2,716,925)</u>
Net change in fund balances	<u><u>\$ 5,772,602</u></u>	<u><u>\$ 2,178,658</u></u>	<u><u>\$ (2,234,756)</u></u>	<u><u>\$ 28,712,866</u></u>	<u><u>\$ (22,473,233)</u></u>	<u><u>\$ (1,618,406)</u></u>	<u><u>\$ (5,262,599)</u></u>	<u><u>\$ 567,816</u></u>	<u><u>\$ 8,160,861</u></u>	<u><u>\$ (7,093,435)</u></u>
Total Debt Service including education	3,811,482	3,442,285	3,729,355	3,454,307	3,756,533	5,786,569	5,786,569	6,092,336	5,987,104	6,107,087
Debt service as a percentage of noncapital expenditures	4.66%	4.39%	4.71%	4.33%	4.72%	6.78%	7.03%	6.90%	6.49%	6.31%

CITY OF SOUTH PORTLAND, MAINE
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	Property Taxes (b)	Vehicle Taxes	Other (a)	Subtotal	TIF Property Taxes	Capital Project Property Taxes	Total
2009	\$ 51,743,235	4,989,942	339,008	57,072,185	3,118,702	-	60,190,887
2010	51,925,202	4,076,731	370,741	56,372,674	2,468,884	-	58,841,558
2011	52,436,750	4,942,156	376,974	57,755,880	2,399,132	375,938	60,530,950
2012	53,525,182	5,037,900	364,869	58,927,951	2,400,433	1,050,000	62,378,384
2013	54,659,082	5,453,056	341,440	60,453,578	2,303,339	1,353,970	64,110,887
2014	56,837,797	5,829,497	350,795	63,018,089	2,334,343	-	65,352,432
2015	59,781,351	6,374,595	359,164	66,515,110	2,452,962	-	68,968,072
2016	60,517,323	7,241,370	379,194	68,137,887	2,485,691	-	70,623,578
2017	61,266,181	7,100,567	351,968	68,718,716	2,469,739	-	71,188,455
2018	62,618,719	7,595,421	344,268	70,558,408	2,579,570	-	73,137,978

(a) Interest and penalties and payments in lieu of taxes.

(b) includes property taxes allocated to adult education.

Table 7

CITY OF SOUTH PORTLAND, MAINE
State Aid Revenues by Source
Last Ten Fiscal Years

Fiscal Year	State Revenue Sharing	School Aid	General Assistance	Homestead Reimb	Business Equipment Tax Exemption	Other State Aid (a)	Total State Aid
2009	\$ 2,185,778	4,335,654	138,875	524,979	663,651	243,137	8,092,074
2010	1,896,769	3,331,791	169,058	540,909	832,201	253,495	7,024,223
2011	1,751,872	2,308,208	131,513	442,112	897,637	257,048	5,788,390
2012	1,888,773	2,350,219	99,697	466,578	921,472	244,323	5,971,062
2013	1,901,233	2,802,491	113,648	475,200	1,071,126	261,755	6,625,453
2014	1,315,198	5,584,653	125,937	478,706	1,135,762	440,909	9,081,165
2015	1,264,320	5,356,835	124,747	477,176	1,259,322	545,061	9,027,461
2016	1,285,328	6,197,822	284,231	484,938	1,522,086	598,505	10,372,910
2017	1,243,362	6,419,831	250,007	729,461	1,648,477	801,921	11,093,059
2018	1,296,113	7,067,159	296,491	986,940	1,753,640	823,224	12,223,567

(a) MDEA Revenue, MDOT Revenue, Section 9, Veterans exemption and FEMA Snowstorm assistance.

CITY OF SOUTH PORTLAND, MAINE
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Tax Roll Year	Taxable Real Property		Taxable Personal Property	Total Taxable Assessed Value	Less TIF Property Value	Total Taxable General	Total Direct Tax Value	Estimated Actual Taxable Value (a)	Assessed Value as a Percentage of Actual Value
	Residential	Commercial							
2009	2,001,840,100	1,499,315,500	444,400,100	3,945,555,700	222,764,400	3,722,791,300	13.46	3,843,700,000	96.9%
2010	1,902,934,000	1,430,791,200	400,422,500	3,734,147,700	167,951,200	3,566,196,500	14.13	3,875,800,000	92.0%
2011	1,847,604,000	1,334,587,200	341,033,200	3,523,224,400	152,811,000	3,370,413,400	15.09	3,738,950,000	90.1%
2012	1,855,163,100	1,339,392,500	337,351,900	3,531,907,500	149,095,240	3,382,812,260	14.13	3,556,500,000	95.1%
2013	1,863,390,300	1,361,640,500	328,347,700	3,553,378,500	139,596,280	3,413,782,220	15.89	3,516,250,000	97.1%
2014	1,871,920,200	1,364,111,100	326,665,500	3,562,696,800	139,781,030	3,422,915,770	16.05	3,537,700,000	96.8%
2015	1,892,251,700	1,379,303,000	329,605,300	3,601,160,000	143,448,080	3,457,711,920	15.48	3,580,100,000	96.6%
2016	1,907,528,200	1,389,683,400	323,423,000	3,620,634,600	142,855,880	3,477,778,720	16.42	3,696,350,000	94.1%
2017	1,894,613,500	1,392,736,100	323,280,800	3,610,630,400	139,533,280	3,471,097,120	16.97	3,738,700,000	92.8%
2018	1,938,556,760	1,374,023,400	328,933,000	3,641,513,160	143,309,419	3,498,203,741	17.25	4,008,050,000	87.3%

(a) Maine Bureau of Property Taxation, state equalized values.

	Homestead Assessed Values	Homestead Estimated Actual Values	BETE Assessed Values	BETE Estimated Actual Values
2009	74,997,000	74,997,000	77,861,300	77,861,300
2010	73,593,000	73,593,000	131,230,200	131,230,200
2011	56,320,000	56,320,000	141,235,000	141,235,000
2012	57,960,000	57,960,000	140,425,200	140,425,200
2013	57,600,000	57,600,000	164,089,100	164,089,100
2014	57,330,000	57,330,000	196,012,700	196,012,700
2015	55,810,000	55,810,000	200,539,700	200,539,700
2016	55,740,000	55,740,000	215,867,700	215,867,700
2017	82,425,000	82,425,000	218,824,290	218,824,290
2018	109,660,000	109,660,000	216,832,800	216,832,800

Table 9

CITY OF SOUTH PORTLAND, MAINE
Direct and Overlapping Property Tax Rates (Per \$1,000 of Assessed Value)
Direct and Overlapping Governments
Last Ten Fiscal Years

Tax Year	Direct Rates			Overlapping Rate	
	General Municipal	Education	Total	Cumberland County (a)	Total
2009	4.30	9.16	13.46	0.54	14.00
2010	4.61	9.52	14.13	0.57	14.70
2011	4.92	10.17	15.09	0.61	15.70
2012	4.61	9.52	14.13	0.57	14.70
2013	5.10	10.79	15.89	0.61	16.50
2014	5.14	10.91	16.05	0.65	16.70
2010	5.02	10.46	15.48	0.62	16.10
2016	5.30	11.40	16.70	0.71	17.41
2017	5.31	11.66	16.97	0.73	17.70
2018	5.36	11.89	17.25	0.75	18.00

The City annually adopts an annual budget for which property taxes are levied. The education and County Tax are part of the total property tax levy. The distribution shown above reflects the amount each component requires of the tax levy.

(a) Cumberland County assesses a county tax to the City of South Portland. The City includes the county assessment in the City's total direct tax rate. The rate shown here reflects the portion of the City's total direct tax rate levied by the City to pay the county tax assessment.

CITY OF SOUTH PORTLAND, MAINE
Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2018			2009		
	Assessed Valuation	Rank	Percentage of Total Assessed Value	Assessed Valuation	Rank	Percentage of Total Assessed Value
GGP- MAINE MALL, LLC	\$ 243,850,200	1	6.70%	\$ 269,013,300	1	6.82%
TEXAS INSTRUMENTS INCORPORATED (a)	181,085,300	2	4.97%	233,844,100	2	5.93%
HANNAFORD/DELHAIZE AMERICA	56,528,700	3	1.55%	64,352,600	4	1.63%
PORTLAND PORTFOLIO I LLC (c)	48,021,400	4	1.32%	59,826,200	5	1.52%
PORTLAND PIPE LINE CORP.	43,653,100	5	1.20%	48,339,000	6	1.23%
CENTRAL MAINE POWER COMPANY	43,031,000	6	1.18%	28,283,200	9	0.72%
ON SEMICONDUCTOR CORP. (b)	38,960,900	7	1.07%	85,753,100	3	2.17%
WPME001 LLC	25,799,500	8	0.71%			0.00%
MACY'S/ASGREC TWO, INC.	25,548,500	9	0.70%	26,725,200	10	0.68%
NORTHERN UTILITIES, INC	23,817,600	10	0.65%			0.00%
PORTLAND NEWSPAPERS				46,561,900	7	1.18%
ANTHEM				32,045,700	8	0.81%
	<u>730,296,200</u>		<u>20.05%</u>	<u>894,744,300</u>		<u>22.68%</u>
Total Assessed Valuation	\$ 3,641,513,160			\$ 3,945,555,700		
Includes:						
Municipal valuation	3,551,339,381			3,722,791,300		
TIF valuation	90,173,779			222,764,400		
	<u>\$ 3,641,513,160</u>			<u>\$ 3,945,555,700</u>		

(a) National Semiconductor was acquired by Texas Instruments on September 23, 2011.

(b) Fairchild Semiconductor was acquired by ON Semiconductor on September 19, 2016.

(c) Home Properties was acquired by LSR Lighthouse Acquisitions LLC and was transferred to Portland Portfolio I LLC on May 6, 2016.

Table 11

CITY OF SOUTH PORTLAND, MAINE
Total Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Tax Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2009	\$ 55,191,170	54,287,615	98.36%	903,555	55,191,170	100.00%
2010	54,605,827	53,622,159	98.20%	983,495	54,605,654	100.00%
2011	55,253,882	54,175,209	98.05%	1,020,919	55,196,128	99.90%
2012	56,829,326	55,608,726	97.85%	1,180,770	56,789,496	99.93%
2013	58,630,745	57,515,651	98.10%	1,082,598	58,598,249	99.94%
2014	59,449,469	58,468,581	98.35%	947,248	59,415,829	99.94%
2015	61,546,876	60,720,014	98.66%	789,225	61,509,239	99.94%
2016	62,846,082	62,226,796	99.01%	584,450	62,811,246	99.94%
2017	63,908,158	63,257,315	98.98%	409,803	63,667,118	99.62%
2018	65,547,237	64,890,327	99.00%	-	64,890,327	99.00%

CITY OF SOUTH PORTLAND, MAINE
Ratios of Net General Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Business-type Activities	Total	Personal Income (a)	Percentage of Personal Income	Population (b)	Per Capita	Percentage of Estimated Actual Taxable Value of Property (c)
	General Obligation Bonds (f)	Capital Lease	General Obligation Bonds						
2009	\$ 22,755,000	103,293	915,000	23,773,293	531,344,044	4.47%	23,324	1,019	0.59%
2010	24,943,000	1,591,184	1,138,494	27,672,678	531,344,044	5.21%	23,324	1,186	0.64%
2011	22,280,000	2,458,226	806,392	25,544,618	569,570,562	4.48%	25,002	1,022	0.60%
2012	49,590,000 (d)	2,198,587	474,289	52,262,876	569,570,562	9.18%	25,002	2,090	1.39%
2013	49,850,862	3,133,341	447,187	53,431,390	569,570,562	9.38%	25,002	2,137	1.42%
2014	55,335,688 (e)	2,870,232	420,085	58,626,005	569,570,562	10.29%	25,002	2,345	1.56%
2015	50,772,746	2,491,412	392,983	53,657,141	569,570,562	9.42%	25,002	2,146	1.42%
2016	46,348,658	2,307,319	3,765,881	52,421,858	569,570,562	9.20%	25,002	2,097	1.25%
2017	55,767,421	1,910,278	3,568,778	61,246,477	569,570,562	10.75%	25,002	2,450	1.49%
2018	52,992,634	1,943,835	3,371,676	58,308,145	569,570,562	10.24%	25,002	2,332	1.32%

(a) See Table 16. Amount shown is per capita income multiplied by population.

(b) For years 2009 through 2010, 2000 Census, U.S. Department of Commerce, Bureau of the Census.

For years 2011 through 2018, 2010 Census, U.S. Department of Commerce, Bureau of the Census.

(c) See Table 8. General Obligation Bond divided by the Estimated Actual Taxable Value.

(d) \$30 Million in GOB's issued for phase one of High School Project.

(e) \$9.3 Million in GOB's issued for phase two of High School Project.

(f) Includes unamortized bond premiums.

CITY OF SOUTH PORTLAND, MAINE
Direct and Overlapping Governmental Activities Debt
June 30, 2018

Jurisdiction	Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Government
Direct:			
City of South Portland General Obligation	\$ 52,992,634	100.00%	\$ 52,992,634
City of South Portland Capital Leases	1,943,835	100.00%	1,943,835
Total direct debt	54,936,469		54,936,469
Overlapping:			
Portland Water District	50,150,965	13.61%	6,825,546
Cumberland County	35,583,000	9.10%	3,238,172
Total overlapping debt	85,733,965		10,063,718
Total direct and overlapping debt	\$ 140,670,434		\$ 65,000,187

Note: Annually, Cumberland County assesses each municipality its proportionate share of the County tax required to fund the County budget. The County tax assessment applicable to the City of South Portland is included in the total property tax levy of the City of South Portland.

Sources: The outstanding debt for Cumberland County has been provided by the County. The percentage applicable to the City of South Portland is based on the ratio of the State equalized assessed valuation for the City of South Portland versus the equalized State valuation for Cumberland County.

The outstanding debt for Portland Water District has been provided by the District. The percentage applicable to the City of South Portland is based on the ratio of the State equalized assessed valuation for the City of South Portland versus the equalized State valuation of all municipalities located within the District.

CITY OF SOUTH PORTLAND, MAINE
Legal Debt Margin Information
June 30, 2018

The amount of debt a Maine municipality may have is governed by title 30-A.M.R.S.A. section 5702. The law limits total debt and debt for specific categories. Total debt cannot exceed 15% of the City's last full State Valuation. Debt for specific categories is limited to a percentage of State Valuation. As the following table indicates, based on a 2018 State Valuation of \$4,008,050,000, the City is in compliance with the total and categorical debt limits:

Debt Limit by Category

<u>Type of Debt</u>	<u>Maximum Percent Allowable</u>	<u>Maximum Amount Allowable</u>	<u>Principal Amount Outstanding</u>	<u>Legal Debt Margin</u>
School	10.00%	\$ 400,805,000	\$ 39,411,719	\$ 361,393,281
Storm or Sanitary Sewer	7.50%	300,603,750	3,371,676	297,232,074
Municipal	7.50%	300,603,750	9,442,350	291,161,400
Total Maximum Debt	15.00%	\$ 601,207,500	\$ 52,225,745	\$ 548,981,755

Legal Debt Margin Calculation for Fiscal Year 2018

State Valuation	\$ 4,008,050,000
Debt Limit - 15% of State Valuation	601,207,500
Less outstanding debt applicable to debt limit	<u>(52,225,745)</u>
Legal Debt Margin	<u>\$ 548,981,755</u>

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Debt limit	\$ 576,555,000	\$ 581,370,000	\$ 560,842,500	\$ 533,475,000	\$ 527,437,500	\$ 530,655,000	\$ 537,015,000	\$ 554,452,500	\$ 560,805,000	\$ 601,207,500
Total debt applicable to limit	<u>23,670,000</u>	<u>26,081,494</u>	<u>23,806,392</u>	<u>50,064,289</u>	<u>47,722,187</u>	<u>53,200,200</u>	<u>51,165,729</u>	<u>48,067,972</u>	<u>56,569,358</u>	<u>52,225,745</u>
Legal debt margin	\$ 552,885,000	\$ 555,288,506	\$ 537,036,108	\$ 483,410,711	\$ 479,715,313	\$ 477,454,800	\$ 485,849,271	\$ 506,384,528	\$ 504,235,642	\$ 548,981,755
Total debt applicable to the limit as a percentage of debt limit	4.11%	4.49%	4.24%	9.38%	9.05%	10.03%	9.53%	8.67%	10.09%	8.69%

(a) Total outstanding debt does not include bond premiums as bond premiums are not subject to the State debt limit.

Table 15

CITY OF SOUTH PORTLAND, MAINE
Principal Employers
Current Year and Nine Years Ago

Employer	2018			2009		
	(a) Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
UnumProvident Life Insurance Co.	2,800	1	11.20%	3,500	1	14.89%
City of South Portland	944	2	3.78%	849	4	3.61%
WEX Inc. (formerly Wright Express)	795	3	3.18%	720	5	3.06%
Hannaford	720	4	2.88%	600	6	2.55%
Southern Maine Community College	610	5	2.44%	250	8	1.06%
Anthem/Blue Cross & Blue Shield of Maine	492	6	1.97%	950	3	4.04%
Texas Instruments (formerly National Semi)	455	7	1.82%	520	7	2.21%
ON Semiconductor	425	8	1.70%	1,100	2	4.68%
United Parcel Service	250	9	1.00%	200	9	0.85%
Macy's	150	10	0.60%	150	10	0.64%
	<u>7,641</u>		<u>30.57%</u>	<u>8,839</u>		<u>37.59%</u>

Source for Data: State of Maine, Department of Labor, Labor Market Information Services; U.S. Department of Commerce, Bureau of Census - 2000 & 2010 data.

(a) Source for employees was each company's human resource department.

CITY OF SOUTH PORTLAND, MAINE
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (a)	Personal Income (b)	Per Capita Personal Income (a)	Median Age (a)	School Enrollment (d)	Unemployment Rate (c)
2009	23,324	531,344,044	22,781	37.90	3,024	4.20%
2010	23,324	531,344,044	22,781	37.90	3,120	6.40%
2011	25,002	569,570,562	22,781	39.40	3,075	6.10%
2012	25,002	569,570,562	22,781	39.40	3,116	5.70%
2013	25,002	569,570,562	22,781	39.40	3,135	5.20%
2014	25,002	569,570,562	22,781	39.40	3,093	4.80%
2015	25,002	569,570,562	22,781	39.40	3,064	4.00%
2016	25,002	569,570,562	22,781	39.40	3,080	3.10%
2017	25,002	569,570,562	22,781	39.40	3,068	2.90%
2018	25,002	569,570,562	22,781	39.40	3,045	2.80%

(a) For years 2009 through 2010, 2000 Census, U.S. Department of Commerce, Bureau of the Census.

For years 2011 through 2018, 2010 Census, U.S. Department of Commerce, Bureau of the Census.

(b) Personal income equals per capita income times the population.

(c) Portland - South Portland Metropolitan Area, State of Maine, Department of Labor, Division of Economic Analysis and Research as of December prior to fiscal year end.

(d) State of Maine Department of Education, October 1 Census (April 1 Census information no longer collected).

Table 17

CITY OF SOUTH PORTLAND, MAINE
Full-time Employees by Function/Program
Last Ten Fiscal Years

Function	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
City Council	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Executive department	3.0	3.0	3.0	3.0	3.0	3.0	4.0	4.0	4.0	4.5
City clerk	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Corporation council	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Finance department	17.0	17.0	16.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0
Information technology	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Planning department	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Human resources	2.0	2.0	3.0	3.0	3.0	3.0	3.0	3.0	3.5	4.0
City building	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0
Public Safety										
Police	56.0	55.0	56.0	55.0	56.0	58.0	59.0	59.0	59.0	59.0
Fire	65.0	64.0	65.0	67.0	68.0	69.0	69.5	69.5	69.5	69.5
Dispatch	12.0	11.0	10.0	9.0	8.0	6.0	5.0	3.0	3.0	3.0
Code	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Public Works										
Public Works	21.0	21.0	20.0	20.0	20.0	21.0	22.0	22.0	22.5	23.0
Parks and Recreation										
Parks	11.5	11.5	11.5	11.5	11.5	11.5	13.5	13.5	13.5	13.5
Recreation	22.0	22.0	22.0	22.0	22.0	22.0	21.0	21.0	21.0	21.0
Public Library										
Main Library	12.0	11.0	11.0	11.0	11.0	11.0	11.0	10.0	10.0	10.0
Branch Library	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Transportation and Waterfront										
Transportation and Waterfront	14.0	13.0	12.0	13.0	12.0	13.0	15.0	15.0	15.0	15.0
Health and Welfare										
Health and Welfare	1.5	1.5	1.5	1.5	1.5	1.5	2.0	2.0	2.0	2.0
School										
School	559.8	579.0	571.0	571.0	561.0	568.0	570.0	565.0	570.0	605.0
Water Resource										
Water Resource	25.0	26.0	28.0	29.0	29.0	29.0	29.5	29.0	29.0	29.0
Total	850.8	866.0	859.0	862.0	852.0	862.0	870.5	862.0	868.0	905.5

Source: Payroll Department.

Note: Neither the municipal nor the education departments have maintained their employment numbers on a full-time equivalents basis. The above represents the department's best estimates of full-time positions for the various fiscal years. Many seasonal and part-time positions have not been included or converted to full-time equivalents. Further, the determination of which positions have been counted as full-time may have varied from year to year. All of the positions may or may not have been filled as of June 30 of any given year.

CITY OF SOUTH PORTLAND, MAINE
Operating Indicators by Function/Program
Last Ten Fiscal Years

<u>Function</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Police (b)										
Physical arrests	814	750	833	693	745	636	676	599	551	440
Calls for Service	30,648	32,028	33,009	30,740	34,071	37,391	36,361	36,337	33,738	33,577
UCR - Crime Index	1,253	1,085	946	923	1,013	923	1,012	804	620	592
Fire										
Fire calls	1,071	1,283	1,192	1,173	1,137	1,327	1,366	1,222	1,166	1,297
Medical calls	3,173	2,768	3,026	3,240	3,142	2,915	3,089	3,279	3,295	3,328
Inspections	2,310	1,600	1,698	1,749	1,670	1,808	1,923	1,915	2,186	2,040
Refuse Collection										
Refuse collected (tons)	6,947	6,633	6,253	6,244	5,878	5,705	5,643	5,519	6,147	5,834
Recyclables collected (tons)	2,036	2,457	2,461	2,323	2,278	2,292	2,333	2,243	2,289	2,277
Other public works										
Street resurfacing (miles)	4.59	5.21	5.01	4.50	4.00	3.50	2.90	2.90	2.90	2.25
Potholes repaired	200	241	250	225	235	255	220	125	220	162
Parks and Recreation										
Community center admissions	111,582	158,224	155,153	177,390	185,868	190,549	189,242	190,143	190,143	186,890
Library										
Items in collection (a)	106,817	106,527	104,062	99,316	102,906	103,838	103,104	107,109	107,109	107,489
Total items circulated (a)	224,929	277,641	288,602	262,125	267,654	213,668	200,337	260,865	260,865	192,021
Total items borrowed (a)	20,624	24,826	21,242	21,088	21,183	19,184	19,353	25,836	25,836	25,869
Water Resource										
Average daily sewage treatment (thousands of gallons)	8,100	7,613	6,610	6,740	6,273	6,139	6,078	5,496	6,078	5,850
Transit										
Total route miles	224,847	210,169	193,242	196,295	189,007	203,469	203,469	200,557	209,286	218,885
Passengers	223,575	219,749	211,634	247,370	263,124	258,617	259,824	246,931	270,930	273,167

Sources: Various city departments.

(a) Items are books, periodicals, audio, books and music on cassette and CD, tapes and videos and art prints.

(b) Operating indicators are based on the calendar year from 2008-2017.

Table 19

CITY OF SOUTH PORTLAND, MAINE
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Buildings	6	6	7	7	7	7	7	7	7	14 (a)
Vehicles	1	1	1	1	1	1	1	1	1	1
Police Department										
Buildings	2	2	2	2	2	2	2	2	2	2
Vehicles	36	39	38	35	39	38	34	34	35	35
Fire Department										
Buildings	7	7	7	7	7	7	7	7	7	7
Vehicles	24	26	27	27	28	28	28	28	25	25
Code Enforcement										
Buildings	-	-	1	1	1	1	1	1	1	1
Vehicles	4	4	4	4	5	5	6	6	6	6
Public Works										
Buildings	7	7	7	7	7	7	7	7	7	8
Streets (miles)	115	115	115	115	115	115	115	115	115	115
Vehicles/Trucks	10	11	10	11	12	12	12	12	12	12
Heavy Vehicles	36	37	38	39	39	39	39	39	34	34
Culture and recreation										
Buildings	14	14	14	14	14	15	15	15	15	15
Vehicles	18	18	18	18	17	18	19	19	24	24
Transportation & Waterfront										
Buildings	2	2	2	2	2	3	3	3	3	2
Buses	7	7	12	12	8	10	10	10	8	8
Vehicles	2	2	2	2	2	2	2	2	2	2
Water Resources										
Buildings	38	38	38	38	38	38	38	38	38	38
Vehicles	23	23	24	23	23	23	23	23	23	23
School Department										
Schools	9	9	8	8	8	8	8	8	8	8
Buildings	4	4	4	4	4	4	4	4	4	4
Portable Classrooms	2	2	2	3	3	3	3	3	3	3
School Buses	23	23	22	22	23	23	23	23	29	29
Vehicles	8	8	7	8	7	7	7	7	7	7

Sources: Various city departments and the City's capital asset database.

(a) includes 7 buildings that are in process of being sold from old Public Works/Bus/Parks location

City of South Portland Budget History

Fiscal Year	Municipal Approp.	Dollar Change	Percent Change	County Approp.	Dollar Change	Percent Change	Capital Reserve	Dollar Change
1994	\$15,560,194	\$357,797	2.35%	\$1,038,188	\$207,295	24.95%		
1995	\$16,355,458	\$795,264	5.11%	\$1,017,821	(\$20,367)	-1.96%		
1996	\$17,407,363	\$1,051,905	6.43%	\$1,243,624	\$225,803	22.18%		
1997	\$17,850,133	\$442,770	2.54%	\$1,244,899	\$1,275	0.10%		
1998	\$18,452,186	\$602,053	3.37%	\$1,265,514	\$20,615	1.66%	\$500,000	\$500,000
1999	\$19,219,213	\$767,027	4.16%	\$1,289,523	\$24,009	1.90%	\$689,443	\$189,443
2000	\$20,368,695	\$1,149,482	5.98%	\$1,244,518	(\$45,005)	-3.49%	\$565,000	(\$124,443)
2001	\$21,591,755	\$1,223,060	6.00%	\$1,335,095	\$90,577	7.28%	\$1,140,101	\$575,101
2002	\$22,910,032	\$1,318,277	6.11%	\$1,486,495	\$151,400	11.34%	\$1,046,900	(\$93,201)
2003	\$22,687,422	(\$222,610)	-0.97%	\$1,769,580	\$283,085	19.04%	\$347,120	(\$699,780)
2004	\$22,748,043	\$60,621	0.27%	\$1,884,150	\$114,570	6.47%	\$788,330	\$441,210
2005	\$23,765,228	\$1,017,185	4.47%	\$1,888,324	\$4,174	0.22%	\$550,670	(\$237,660)
2006	\$24,610,020	\$844,792	3.55%	\$1,916,839	\$28,515	1.51%	\$0	(\$550,670)
2007	\$25,773,697	\$1,163,677	4.73%	\$1,916,991	\$152	0.01%	\$0	\$0
2008	\$26,964,280	\$1,190,583	4.62%	\$1,941,542	\$24,551	1.28%	\$0	\$0
2009	\$27,802,987	\$838,707	3.11%	\$1,999,427	\$57,885	2.98%	\$0	\$0
2010	\$27,463,860	(\$339,127)	-1.22%	\$2,034,423	\$34,996	1.75%	\$0	\$0
2011	\$27,174,401	(\$289,459)	-1.05%	\$2,058,577	\$24,154	1.19%	\$506,623	\$506,623
2012	\$28,082,534	\$908,133	3.34%	\$2,072,476	\$13,899	0.68%	\$1,050,000	\$543,377
2013	\$28,585,977	\$503,443	1.79%	\$2,075,037	\$2,561	0.12%	\$1,350,000	\$300,000
2014	\$29,082,149	\$496,172	1.74%	\$2,215,084	\$140,047	6.75%	\$300,000	(\$1,050,000)
2015	\$30,247,620	\$1,165,471	4.01%	\$2,327,942	\$112,858	5.09%	\$0	(\$300,000)
2016	\$31,359,989	\$1,112,369	3.68%	\$2,434,056	\$106,114	4.56%	\$0	\$0
2017	\$32,604,547	\$1,244,558	3.97%	\$2,504,088	\$70,032	2.88%	\$0	\$0
2018	\$34,109,596	\$1,505,049	4.62%	\$2,598,030	\$93,942	3.75%	\$0	\$0
2019	\$35,205,632	\$1,096,036	3.21%	\$2,785,695	\$187,665	7.22%	\$0	\$0
2020	\$37,065,347	\$1,859,715	5.28%	\$2,952,578	\$166,883	5.99%	\$0	\$0
Fiscal Year	School Dept. Appropriation	Dollar Change	Percent Change	Total School App.	Dollar Change	Percent Change	Total Appropriation	Dollar Change
1994	\$18,829,433	\$829,982	4.61%	\$18,829,433	\$829,982	4.61%	\$35,427,815	\$1,395,074
1995	\$19,708,768	\$879,335	4.67%	\$19,708,768	\$879,335	4.67%	\$37,082,047	\$1,654,232
1996	\$21,109,302	\$1,400,534	7.11%	\$21,109,302	\$1,400,534	7.11%	\$39,760,289	\$2,678,242
1997	\$22,425,146	\$1,315,844	6.23%	\$22,425,146	\$1,315,844	6.23%	\$41,520,178	\$1,759,889
1998	\$23,048,107	\$622,961	2.78%	\$23,548,107	\$1,122,961	5.01%	\$43,265,807	\$1,745,629
1999	\$24,298,651	\$1,250,544	5.43%	\$24,988,094	\$1,439,987	6.12%	\$45,496,830	\$2,231,023
2000	\$25,662,344	\$1,363,693	5.61%	\$26,227,344	\$1,239,250	4.96%	\$47,840,557	\$2,343,727
2001	\$27,037,126	\$1,374,782	5.36%	\$28,177,227	\$1,949,883	7.43%	\$51,104,077	\$3,263,520
2002	\$29,716,921	\$2,679,795	9.91%	\$30,763,821	\$2,586,594	9.18%	\$55,160,348	\$4,056,271
2003	\$32,176,592	\$2,459,671	8.28%	\$32,523,712	\$1,759,891	5.72%	\$56,980,714	\$1,820,366
2004	\$32,646,082	\$469,490	1.46%	\$33,434,412	\$910,700	2.80%	\$58,066,605	\$1,085,891
2005	\$35,189,016	\$2,542,934	7.79%	\$35,739,686	\$2,305,274	6.89%	\$61,393,238	\$3,326,633
2006	\$36,205,662	\$1,016,646	2.89%	\$36,205,662	\$465,976	1.30%	\$62,732,521	\$1,339,283
2007	\$37,542,545	\$1,336,883	3.69%	\$37,542,545	\$1,336,883	3.69%	\$65,233,233	\$2,500,712
2008	\$39,061,628	\$1,519,083	4.05%	\$39,061,628	\$1,519,083	4.05%	\$67,967,450	\$2,734,217
2009	\$39,952,991	\$891,363	2.28%	\$39,952,991	\$891,363	2.28%	\$69,755,405	\$1,787,955
2010	\$39,455,123	(\$497,868)	-1.25%	\$39,455,123	(\$497,868)	-1.25%	\$68,953,406	(\$801,999)
2011	\$37,374,164	(\$2,080,959)	-5.27%	\$37,880,787	(\$1,574,336)	-3.99%	\$67,113,765	(\$1,839,641)
2012	\$38,067,412	\$693,248	1.85%	\$39,117,412	\$1,236,625	3.26%	\$69,272,422	\$2,158,657
2013	\$40,016,741	\$1,949,329	5.12%	\$41,366,741	\$2,249,329	5.75%	\$72,027,755	\$2,755,333
2014	\$43,002,556	\$2,985,815	7.46%	\$43,302,556	\$1,935,815	4.68%	\$74,599,789	\$2,572,034
2015	\$44,804,796	\$1,802,240	4.19%	\$44,804,796	\$1,502,240	3.47%	\$77,380,358	\$2,780,569
2016	\$46,113,804	\$1,309,008	2.92%	\$46,113,804	\$1,309,008	2.92%	\$79,907,849	\$2,527,491
2017	\$47,679,294	\$1,565,490	3.39%	\$47,679,294	\$1,565,490	3.39%	\$82,787,929	\$2,880,080
2018	\$49,205,018	\$1,525,724	3.20%	\$49,205,018	\$1,525,724	3.20%	\$85,912,644	\$3,124,715
2019	\$50,346,899	\$1,141,881	2.32%	\$50,346,899	\$1,141,881	2.32%	\$88,338,226	\$2,425,582
2020	\$52,356,520	\$2,009,621	3.99%	\$52,356,520	\$2,009,621	3.99%	\$92,374,445	\$4,036,219

City of South Portland
FY2020 LD 1 Worksheet (with Comparison FY19)
PURSUANT TO Sec. C-1. 30-A M.R.S.A. § 5721-A

	<u>FY19</u>	<u>FY20</u>
1. Prior Year Property Tax Levy/Limit for Municipal Services	24,900,182	26,331,079
2. Income Growth Factor (State Planning Office calculation)	0.0261	0.0277
3. Property Growth Factor (see property growth sheet)	0.0327	0.0184
4. LD 1 Growth Limit Factor (Line 2 + Line 3)	0.0588	0.0461
5. Add 1 to the Growth Limitation Factor calculated in Line 4. (For example, if Line 4 is 0.0360, the enter 1.0360 on Line 5.)	1.0588	1.0461
6. Net New State Funding (see instruction sheet)		
6A. Net New Revenue Sharing	33,234	45,576
6B. Loss of Revenue Sharing		
7. Multiply Line 1 by Line 5	26,364,313	27,544,941
8. FY2020 Property Tax Levy Limit		
8A. Line 7 less Line 6A (complete only if data is reported in 6A)	26,331,079	27,499,365
8B. Line 7 plus Line 6B (complete only if data is reported in 6B)		
9. FY2020 Approved Municipal Appropriations (Do not include any school appropriations.)	35,205,632	37,065,347
10. FY2020 Approved Total Deductions (Do not include any school revenues.)	15,884,140	17,891,869
11. 2020 Municipal Property Tax Levy (Line 9 less Line 10)	19,321,492	19,173,478
12. Over/(Under) Limit (Line 11 less Line 8)*	(7,009,587)	(8,325,887)

* The purpose of this exercise is to estimate whether a community will be over or under the LD 1 limit in FY2020.

CITY OF SOUTH PORTLAND for 2020
 FY2019-2020 MUNICIPAL PROPERTY TAX GROWTH FACTOR
 PURSUANT TO Sec. C-1. 30-A M.R.S.A. § 5721-A.1.C.

4/1/2018 Total Valuation	+	\$3,989,345,460
Less: from Valuation Update		\$4,451,000
Abatements		\$27,625,600
Supplements	+	\$358,900
Adjust 2018 Valuation	=	\$3,957,627,760
		\$3,957,627,760
Real Estate Growth		60,188,700.00
Personal Property Growth		12,624,500
		\$72,813,200
Total		\$72,813,200
Property Tax Growth		1.84%

The annual property growth factor for a municipality is a fraction established by the municipality whose denominator is the total valuation of the municipality, and whose numerator is the amount of increase in the assessed valuation of any real or personal property in the municipality during the prior fiscal year that may become subject to taxation for the first time, or taxed as a separate parcel for the first time during such fiscal year, or that has had an increase in its assessed valuation over the prior year's valuation as a result of improvements to or expansion of the property.



STATE OF MAINE
DEPARTMENT OF ADMINISTRATIVE & FINANCIAL SERVICES
BURTON M. CROSS BUILDING, 3RD FLOOR
78 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0078

SERVING THE PUBLIC AND DELIVERING ESSENTIAL SERVICES TO STATE GOVERNMENT

PAUL R. LEPAGE
GOVERNOR

ALEXANDER E. PORTEOUS
COMMISSIONER

TO: Municipal and County Officials
DATE: September 28, 2018
RE: **Next Year's LD 1 Average Personal Income Growth is 2.77%**

With the passage of "LD 1" in 2005, towns and counties are required to calculate a property tax levy limit each year based on local property growth and statewide average personal income growth. Each town and county is responsible for calculating its property growth using the most recent valuation data available while the State Economist is responsible for calculating income growth. For the purpose of calculating municipal property tax levy limits for next year's municipal budgets (the 1/1/2019 - 12/31/2019 budget year for municipalities on a calendar-year budget or the 7/1/2019 - 6/30/2020 budget year for municipalities on a fiscal-year budget), the State Economist has determined average personal income growth to be 2.77%. The table below shows how this figure was calculated.

Calculation of Maine's "Average Personal Income Growth"

Calendar Year	Nominal Personal Income (thousands)	% Change
2007	\$47,261,815	
2008	\$49,163,504	4.02%
2009	\$49,084,869	-0.16%
2010	\$50,253,606	2.38%
2011	\$52,255,645	3.98%
2012	\$53,369,870	2.13%
2013	\$53,315,835	-0.10%
2014	\$55,666,566	4.41%
2015	\$57,977,802	4.15%
2016	\$59,577,149	2.76%
2017	\$62,059,956	4.17%
AVERAGE		2.77%

Source: U.S. Bureau of Economic Analysis

This calculation reflects the revised methodology described in 5 MRSA §1531 as amended by P.L. 2015 Chapter 267, Part L: "'Average personal income growth" means the average for the prior 10 calendar years, ending with the most recent calendar year for which data is available, of the percent change in personal income in this State, as estimated by the United States Department of Commerce, Bureau of Economic Analysis.'" 2017 is currently the most recent year for which data is available.

SOUTH PORTLAND SCHOOL DEPARTMENT

BOARD OF EDUCATION

FISCAL YEAR 2019-2020

BUDGET SUMMARY

PART I - BUDGET - LOCALLY SUPPORTED PROGRAMS

	<i>FY19 Budget</i>	<i>FY20 Budget</i>	<i>% Change</i>
<i>REGULAR INSTRUCTION</i>	<i>20,426,897</i>	<i>21,742,852</i>	<i>6.4%</i>
<i>SPECIAL EDUCATION</i>	<i>9,652,421</i>	<i>9,944,148</i>	<i>3.0%</i>
<i>CAREER & TECHNICAL ED</i>	<i>0</i>	<i>0</i>	<i>0.0%</i>
<i>OTHER INSTRUCTION</i>	<i>1,071,820</i>	<i>1,090,052</i>	<i>1.7%</i>
<i>STUDENT & STAFF SUPPORT</i>	<i>3,488,139</i>	<i>3,278,162</i>	<i>-6.0%</i>
<i>SYSTEM ADMINISTRATION</i>	<i>1,485,665</i>	<i>1,557,093</i>	<i>4.8%</i>
<i>SCHOOL ADMINISTRATION</i>	<i>2,549,908</i>	<i>2,640,644</i>	<i>3.6%</i>
<i>TRANSPORTATION & BUSES</i>	<i>2,093,625</i>	<i>2,356,238</i>	<i>12.5%</i>
<i>FACILITIES MAINTENANCE</i>	<i>4,565,535</i>	<i>4,735,654</i>	<i>3.7%</i>
<i>DEBT SERVICE</i>	<i>4,509,412</i>	<i>4,488,157</i>	<i>-0.5%</i>
<i>ALL OTHER EXPENDITURES</i>	<i>478,477</i>	<i>498,520</i>	<i>4.2%</i>
<i> SUBTOTAL</i>	<i><u>50,321,899</u></i>	<i><u>52,331,520</u></i>	
<i>ADULT EDUCATION</i>	<i>25,000</i>	<i>25,000</i>	<i>0.0%</i>
<i> TOTAL</i>	<i><u>\$50,346,899</u></i>	<i><u>\$52,356,520</u></i>	<i>3.99%</i>

FY18 THROUGH FY20
BUDGET COMPARISON BY COST COMPONENT

BUDGET FOR LOCALLY SUPPORTED PROGRAMS

STATE BUDGET CATEGORY	FY18		FY19 ORIGINAL BUDGET	FY20 PROPOSED BUDGET	FY19-20 % CHNG
	ORIGINAL BUDGET	ACTUAL EXPENSES*			
<i>Regular Instruction</i>	\$19,098,623	\$18,624,659	\$20,426,897	\$21,742,852	6.4%
<i>Special Education</i>	9,231,713	9,082,476	9,652,421	9,944,148	3.0%
<i>Career-Technical Education</i>	347,500	347,487	0	0	0.0%
<i>Other Instruction</i>	959,076	946,501	1,071,820	1,090,052	1.7%
<i>Student and Staff Support</i>	3,991,389	3,969,640	3,488,139	3,278,162	-6.0%
<i>System Administration</i>	1,437,657	1,476,513	1,485,665	1,557,093	4.8%
<i>School Administration</i>	2,497,874	2,526,583	2,549,908	2,640,644	3.6%
<i>Transportation</i>	2,127,761	2,202,543	2,093,625	2,356,238	12.5%
<i>Facilities</i>	4,389,601	4,377,248	4,565,535	4,735,654	3.7%
<i>Debt and Other Commitments</i>	4,660,304	4,562,442	4,509,412	4,488,157	-0.5%
<i>All Other Expenditures</i>	438,520	438,561	478,477	498,520	4.2%
TOTAL	\$49,180,018	\$48,554,652	\$50,321,899	\$52,331,520	3.99%

* Does not include end-of-year Board of Education transfers to reserve accounts in the amount of \$100,000.

SOUTH PORTLAND SCHOOL DEPARTMENT						
REVENUE COMPARISONS - PART I BUDGET						
DESCRIPTION	FY16 BUDGETED REVENUES	FY17 BUDGETED REVENUES	FY18 BUDGETED REVENUES	FY19 BUDGETED REVENUES	FY20 ESTMATED REVENUES	
USE OF FUND BALANCE	\$500,000	\$500,000	\$500,000	\$500,000	\$250,000	
TUITION FOR STATE AGENCY CLIENTS	25,000	35,000	45,000	45,000	15,000	
STUDENT ADM.	35,000	41,000	43,000	43,000	43,000	
ATHLETIC SPONSORSHIPS	-	30,000	30,000	50,000	50,000	
OTHER REVENUE	19,800	19,800	19,800	15,840	7,920	
STATE SUBSIDY	5,662,701	6,278,169	6,988,219	6,165,597	6,811,260	
MAINE CARE	100,000	100,000	50,000	25,000	25,000	
PORTLAND TRANSPORTATION AGRMT	117,713	126,000	126,000	125,000	125,000	
TRANSFER IN FROM BRICKHILL TIF	197,384	201,849	197,353	245,139	318,717	
TRANSFER IN SRO/ BUS/ TECH RESERVES	198,015	196,457	162,096	169,897	127,980	
SUB TOTAL REVENUE	6,855,613	7,528,275	8,161,468	7,384,473	7,773,877	
LOCAL EFFORT - OPERATING	39,258,191	40,151,019	41,043,550	42,962,426	44,582,643	
TOTAL REVENUE	\$46,113,804	\$47,679,294	\$49,205,018	\$50,346,899	\$52,356,520	

Glossary of Terms

Annual Budget - a budget applicable to a single fiscal year.

Appropriation - an authorization granted by the City Council to a specified unit of City government to incur obligations and make expenditures of resources.

Assessment - the official valuation of property for purposes of taxation.

BETE (Business Equipment Tax Exemption) BETE is a 100% property tax exemption for eligible property first subject to tax on or after 4/1/08 (for property placed in service after April 1, 2007). Under this program the State of Maine reimburses the Municipality for a portion of the taxes that would have been collected. For FY09 the reimbursement percent was 100% and for FY2010 it is anticipated to be 90%. The percentage reimbursement declines by 10% each year to a minimum 50% reimbursement.

Bond - a written promise to pay a specified sum of money (called principal) at a specified date in the future, plus periodic interest at a specified rate. In the budget document these payments are identified as debt service. General Obligation Bonds are debt approved by voter referendum to which the full faith and credit of the City is pledged.

Budget - a plan for the acquisition and allocation of resources to accomplish specified purposes. The term may be used to describe special purpose fiscal plans or parts of a fiscal plan, such as “the budget of the Fire Department,” “the Capital Budget” or it may relate to a fiscal plan for an entire jurisdiction, such as “the budget of the City of South Portland.”

Capital - a category of account codes which identify major expenditures of public funds, beyond maintenance and operating costs, for procurement of items such as vehicles, computer equipment, office furniture, and the acquisition or construction of a needed physical facility.

Capital Equipment - fixed assets such as automobiles, typewriters, furniture, technical instruments, etc., which have a life expectancy of more than one year and a value over five hundred dollars.

Capital Improvement Program (CIP) - a document which provides a prioritization and orderly implementation of short and long-range plans for land acquisition and construction of capital projects. It further provides for the scheduling of the associated expenditures over a period of seven years in order to maximize the use of public funds. The first year of the program represents the proposed capital budget for that fiscal year. The schedule is based on a series of priorities which take into consideration the respective projects' function and urgency. In addition, special consideration is given to the projects' relation to other improvements and plans, and the City's current and anticipated financial capacity. The Capital Improvement Program is updated annually, at which time the schedule and the projects are reevaluated, new or deferred projects are added, and the time frame is extended by one additional fiscal year.

Capital Outlays - expenditures which result in the acquisition of or an addition to fixed assets.

Cash Management - a conscious effort to manage cash flows in such a way that interest and penalties paid are minimized and interest earned is maximized. Checks received are deposited the same day, bills are paid no sooner than the due date unless discounts can be obtained by paying earlier, future needs for cash are determined with exactness and cash on hand not needed immediately is invested in short term interest-bearing securities.

Contingency Account - a budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

Debt - an obligation resulting from the borrowing of money.

Debt Service - the accounting for payments of principal and interest on long-term debt.

Deficit – (1) the excess of the liabilities of a fund over its assets. (2) the excess of expenditures over revenues during an accounting period.

Department - a separate functional and accounting entity within a certain fund type.

Designated Fund Equity – funds approved and set-aside for a specific defined purpose, by the City Council.

Encumbrance - a reservation of funds for an anticipated expenditure prior to actual payment for an item. Funds usually are reserved or encumbered once a contracted obligation has been signed for an item, but prior to the cash payment actually being dispersed.

Employee Benefits - the employee benefit expenditures included in the budget are the City's share of an employee's fringe benefits. These include FICA (Social Security), health insurance, life insurance, retirement, unemployment, disability insurance, employee assistance program, and worker's compensation.

Expenditure - a decrease in net financial resources. Expenditures include payment in cash for current operating expenses, debt service and capital outlays.

Expenses - charges incurred, whether paid or unpaid, for operations, maintenance, interest and other charges, which are presumed to benefit the current fiscal year.

Fiscal Year - in the City of South Portland, the twelve months beginning July 1 and ending the following June 30th.

Fund - a fiscal and accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - the excess of a fund's assets over its liabilities and reserves.

Generally Accepted Accounting Principles – government accounting and financial reporting is guided by what are referred to as “generally accepted accounting principles” (GAAP) applicable to governmental units. These standards were formulated through the voluntary action of several professional groups and are evaluated and updated by the Government Accounting Standards Board (GASB).

General Fund - accounts for the general operations of the City. This fund accounts for all financial transactions and resources not required to be accounted for in an enterprise fund.

Goal - a general statement of purpose. A goal provides a framework within which the program unit operates; it reflects realistic constraints upon the unit providing the service. A goal statement speaks generally toward results rather than toward specific actions.

Liability - debt or other legal obligations arising out of transactions in the past that must be paid or refunded at some future date, not including encumbrances.

Line Item - a specific expenditure category within an agency budget, e.g., rent, travel, telephone, postage, printing and forms, or office supplies. Defined by an account number.

Management Information Systems (MIS) – an activity center within the Executive Department responsible for computer and network installation, maintenance, support, and troubleshooting.

Mission Statement - a general statement of the purposes of the City. The mission statement is all-inclusive and expresses organizational values and philosophies.

Modified Accrual Basis – an accounting method where revenues are acknowledged in the period within which they are earned and expenditures are accounted for at the time they are obligated.

Objective - a statement of purpose defined more specifically than a goal. (A goal may subsume several related objectives.) An objective normally indicates anticipated levels of achievement and is usually time limited and quantifiable. Within the objective, specific statements with regard to targets and/or standards often are included.

Obligations - amounts that the City may be required to meet out of its resources.

Operating Expenditures - a category of recurring expenses, other than salaries and capital equipment costs, which covers expenditures necessary to maintain facilities, collect

revenues, provide services and otherwise carry out the City's goals. Typical line items are supplies, printing, postage, transportation and utilities.

Operations and Maintenance (O&M) - a category of account codes which identify general operating expenses, i.e., supplies, routine equipment and building maintenance, and other overhead-type expenditures.

Personnel Services - a category of account codes which identifies various classification of wages, and salaries and overtime expenses.

- **Position** - a group of duties and responsibilities, as prescribed by an office or department, to be performed by a person on a full-time, part-time and/or temporary basis. The status of a position is not to be confused with the status of the employee.

Public Hearing - a scheduled meeting or time specifically set aside to provide an opportunity for citizens to discuss their feelings about a particular issue. Prior to a public hearing, the scheduled date and time, as well as the subject, must be advertised.

Reserve - an account, which records a portion of the fund, balance which must be segregated for some future use and which is not available for future appropriation or expenditures.

Revenues - funds which the government receives as income. It includes such items as fees from specific services, boarding of prisoners, grants, and interest income.

Surplus – See **Fund Balance**.

Unappropriated Fund Balance - fund balance at close of fiscal year is not included in the annual budget.

Undesignated Fund Equity – Funds not earmarked for a specific purpose and used to meet unanticipated expenditure demands.

**SOUTH PORTLAND SCHOOL DEPARTMENT
TAX CALCULATION**

	FY16	FY17	FY18	FY19	FY20
PART I Local Operating Budget	\$46,093,804	\$47,659,294	\$49,180,018	\$50,321,899	\$52,331,520
Adult Education Local Contribution	\$20,000	\$20,000	\$25,000	\$25,000	\$25,000
Total School Operating Budget	<u>\$46,113,804</u>	<u>\$47,679,294</u>	<u>\$49,205,018</u>	<u>\$50,346,899</u>	<u>\$52,356,520</u>
Total School Operating/Debt Reserve Expense	<u>\$46,113,804</u>	<u>\$47,679,294</u>	<u>\$49,205,018</u>	<u>\$50,346,899</u>	<u>\$52,356,520</u>
<u>Revenue and Adjustments:</u>					
Non-Tax Revenue (e.g., GPA, SAC, MaineCare, etc.)	\$6,355,613	\$7,028,275	\$7,661,468	\$6,884,473	\$7,523,877
Use of Starting Fund Balance	500,000	500,000	500,000	500,000	250,000
Total School Funds Available	<u>\$6,855,613</u>	<u>\$7,528,275</u>	<u>\$8,161,468</u>	<u>\$7,384,473</u>	<u>\$7,773,877</u>
Total Amount to Be Raised by Taxes (Total School Operating Budget Less Funds Available)	<u>\$39,258,191</u>	<u>\$40,151,019</u>	<u>\$41,043,550</u>	<u>\$42,962,426</u>	<u>\$44,582,643</u>
Assessed Valuation (in thousands)	\$3,444,000	\$3,432,000	\$3,452,000	\$3,488,200	est. \$3,500,000
Change in School Mil Rate - Total:					
Total Mil Rate	\$11.40	\$11.70	\$11.89	\$12.32	\$12.74
Change in Mil Rate from Prior Year	<u>\$0.190</u>	<u>\$0.30</u>	<u>\$0.19</u>	<u>\$0.43</u>	<u>\$0.42</u>
Mil Rate Increase as Percentage	1.69%	2.63%	1.62%	3.62%	3.41%
Tax Increase in Dollars	\$863,174	\$892,828	\$892,531	\$1,918,876	\$1,620,217
Dollar Tax Increase as Percentage	2.25%	2.27%	2.22%	4.68%	3.77%
Change in School Mil Rate - Operating Budget:					
Total Mil Rate	\$9.97	\$10.28	\$10.54	\$11.02	\$11.46
Tax Increase in Dollars	\$850,347	\$930,043	\$1,113,992	\$2,069,768	\$1,641,472
Change in Mil Rate from Prior Year	<u>\$0.193</u>	<u>\$0.31</u>	<u>\$0.26</u>	<u>\$0.48</u>	<u>\$0.43</u>
Change in School Mil Rate - Debt/Municipal Leases:					
Total Mil Rate	\$1.43	\$1.42	\$1.35	\$1.29	\$1.28
Tax Increase in Dollars	\$12,827	-\$37,215	-\$221,461	-\$150,892	-\$21,255
Change in Mil Rate from Prior Year	<u>-\$0.004</u>	<u>-\$0.01</u>	<u>-\$0.07</u>	<u>-\$0.06</u>	<u>-\$0.01</u>