



CITY MANAGER'S ADOPTED  
FY 2021 BUDGET



Presented to:  
Mayor Katherine W. Lewis  
South Portland City Council

Presented by:  
Scott T. Morelli  
City Manager

June 23, 2020

# **CITY OF SOUTH PORTLAND**

## **Adopted FY 2021 Budget**

### **City Council**

Katherine W. Lewis, Mayor

Katelyn S. Bruzgo

April L. Caricchio

Deqa Dhalac

Susan J. Henderson

Claude V.Z. Morgan

Misha C. Pride

### **City Manager**

Scott T. Morelli

**June 23, 2020**

**CITY OF SOUTH PORTLAND  
ADOPTED FY 2021 BUDGET  
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**GENERAL FUND ADOPTED BUDGET**

**FY 2021**

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure Summary By Department**

	<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
CITY COUNCIL	\$133,256	\$167,116	210,539	\$227,991	\$207,991	\$223,491
EXECUTIVE DEPARTMENT	\$227,567	\$266,664	291,153	\$324,976	\$303,761	\$306,769
CITY CLERK	\$228,469	\$252,073	274,875	\$310,875	\$310,875	\$299,835
CORPORATION COUNSEL	\$195,301	\$234,414	200,489	\$223,095	\$223,095	\$223,095
FINANCE DEPARTMENT	\$1,040,203	\$1,027,685	1,085,799	\$1,141,529	\$1,139,529	\$1,124,909
INFORMATION TECHNOLOGY	\$423,694	\$419,323	477,219	\$580,131	\$516,629	\$516,254
PLANNING DEPARTMENT	\$255,078	\$302,740	326,138	\$354,655	\$334,155	\$341,042
SUSTAINABILITY	\$105,245	\$119,066	148,277	\$256,960	\$186,266	\$186,266
HUMAN RESOURCES	\$335,009	\$420,579	431,627	\$396,734	\$396,734	\$391,934
CITY BUILDING	\$245,352	\$654,602	690,324	\$783,861	\$720,528	\$694,118
INSURANCE	\$7,161,449	\$7,519,296	8,073,460	\$8,542,155	\$8,345,255	\$8,167,255
<b>GENERAL GOVERNMENT</b>	<b>\$10,350,622</b>	<b>\$11,383,559</b>	<b>12,209,900</b>	<b>\$13,142,962</b>	<b>\$12,684,818</b>	<b>\$12,474,968</b>
POLICE DEPARTMENT	\$4,395,526	\$4,540,440	4,909,222	\$5,261,527	\$5,184,417	\$5,195,146
FIRE DEPARTMENT	\$5,347,020	\$5,608,964	5,780,370	\$5,981,581	\$5,935,277	\$5,907,477
PUBLIC SAFETY COMMUNICATIONS	\$1,043,572	\$1,020,281	1,096,487	\$1,161,857	\$1,161,357	\$1,161,357
CODE ENFORCEMENT DEPARTMENT	\$742,461	\$583,808	576,105	\$599,811	\$564,769	\$549,052
CIVIL SERVICE	\$13,469	\$17,750	18,020	\$18,020	\$18,020	\$18,020
<b>PUBLIC SAFETY</b>	<b>\$11,542,049</b>	<b>\$11,771,243</b>	<b>12,380,204</b>	<b>\$13,022,796</b>	<b>\$12,863,840</b>	<b>\$12,831,052</b>
PUBLIC WORKS	\$4,762,569	\$4,974,903	5,223,303	\$5,434,816	\$5,348,112	\$5,295,421
<b>PUBLIC WORKS</b>	<b>\$4,762,569</b>	<b>\$4,974,903</b>	<b>5,223,303</b>	<b>\$5,434,816</b>	<b>\$5,348,112</b>	<b>\$5,295,421</b>
PUBLIC LIBRARY	\$681,103	\$679,606	782,064	\$831,555	\$799,875	\$796,333

**City of South Portland  
2020/2021 Proposed Budget  
General Fund Expenditure Summary By Department**

	<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
PARKS & RECREATION	\$2,701,831	\$2,513,913	2,677,660	\$2,860,399	\$2,781,579	\$2,782,979
<b>CULTURE &amp; RECREATION</b>	<b>\$3,382,934</b>	<b>\$3,193,519</b>	<b>3,459,724</b>	<b>\$3,691,954</b>	<b>\$3,581,454</b>	<b>\$3,579,312</b>
BUS SERVICE	\$1,331,359	\$1,402,256	1,462,982	\$1,635,863	\$1,584,630	\$1,592,170
WATERFRONT	\$40,000	\$40,000	50,557	\$57,557	\$57,557	\$57,557
<b>TRANSPORTATION AND WATERFRONT</b>	<b>\$1,371,359</b>	<b>\$1,442,256</b>	<b>1,513,539</b>	<b>\$1,693,420</b>	<b>\$1,642,187</b>	<b>\$1,649,727</b>
GENERAL ASSISTANCE DEPARTMENT	\$540,240	\$508,047	587,778	\$675,003	\$721,004	\$801,004
HEALTH	\$19,000	\$59,000	19,000	\$63,500	\$54,000	\$4,000
<b>HEALTH, WELFARE &amp; SOCIAL SERV</b>	<b>\$559,240</b>	<b>\$567,047</b>	<b>606,778</b>	<b>\$738,503</b>	<b>\$775,004</b>	<b>\$805,004</b>
GENERAL OBLIGATION DEBT	\$1,355,174	\$1,474,896	1,524,899	\$1,939,089	\$1,889,089	\$1,435,261
PENSION OBLIGATION	\$0	\$0	0	\$0	\$0	\$0
<b>DEBT</b>	<b>\$1,355,174</b>	<b>\$1,474,896</b>	<b>1,524,899</b>	<b>\$1,939,089</b>	<b>\$1,889,089</b>	<b>\$1,435,261</b>
CONTINGENCY ABATEMENT RESERVE	\$54,199	\$93,581	127,000	\$127,000	\$127,000	\$112,000
MUNICIPAL FACILITIES	\$20,000	\$20,000	20,000	\$20,000	\$20,000	\$47,700
<b>CONTINGENCY ABATEMENT RESERVE</b>	<b>\$74,199</b>	<b>\$113,581</b>	<b>147,000</b>	<b>\$147,000</b>	<b>\$147,000</b>	<b>\$159,700</b>
 <b>TOTAL MUNICIPAL BUDGET</b>	 <b>\$33,398,145</b>	 <b>\$34,921,003</b>	 <b>37,065,347</b>	 <b>\$39,810,540</b>	 <b>\$38,931,504</b>	 <b>\$38,230,445</b>
 COUNTY TAX	 \$2,598,030	 \$2,785,695	 2,952,578	 \$3,084,423	 \$3,084,423	 \$3,084,423
 <b>TOTAL GENERAL FUND</b>	 <b>\$35,996,175</b>	 <b>\$37,706,698</b>	 <b>40,017,925</b>	 <b>\$42,894,963</b>	 <b>\$42,015,927</b>	 <b>\$41,314,868</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Revenue Summary**

	<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
DOG LICENSES	\$1,545	\$1,606	\$1,500	\$1,700	\$1,700	\$1,700
MARRIAGE LICENSES	\$6,360	\$6,570	\$6,500	\$6,500	\$6,500	\$6,500
FISHING/HUNTING LICENSES	\$901	\$780	\$900	\$750	\$750	\$750
BUSINESS LICENSES	\$154,834	\$166,300	\$154,000	\$190,000	\$190,000	\$170,000
SHORT TERM RENTAL FEE	\$0	\$14,300	\$7,500	\$14,000	\$14,000	\$10,000
ADVERTISING	\$0	\$52	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$19,181	\$20,528	\$20,000	\$20,000	\$20,000	\$20,000
<b>CITY CLERK</b>	<b>\$182,821</b>	<b>\$210,135</b>	<b>\$190,400</b>	<b>\$232,950</b>	<b>\$232,950</b>	<b>\$208,950</b>
FINES & FEES	\$137	\$90	\$0	\$0	\$0	\$0
<b>CORPORATION COUNSEL</b>	<b>\$137</b>	<b>\$90</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
AUTOMOBILE EXCISE TAX	\$7,556,798	\$7,858,191	\$6,750,000	\$7,000,000	\$7,000,000	\$6,000,000
BOAT EXCISE TAX	\$27,233	\$24,305	\$27,000	\$25,000	\$25,000	\$25,000
AIRCRAFT EXCISE TAX	\$11,389	\$11,389	\$11,000	\$11,350	\$11,350	\$11,350
INTEREST & PENALTIES	\$66,097	\$84,380	\$85,000	\$85,000	\$85,000	\$85,000
VET EXEMPT REIMBURSEMENT	\$14,280	\$13,435	\$14,000	\$14,000	\$14,000	\$14,000
INVESTMENT INCOME	\$158,002	\$1,239,156	\$500,000	\$500,000	\$500,000	\$300,000
PASSPORT	\$6,313	\$8,310	\$6,000	\$6,500	\$6,500	\$6,500
LICENSE TABS	\$64,263	\$59,543	\$60,000	\$60,000	\$60,000	\$57,000
WESTBROOK ASSESSING	\$56,547	\$61,757	\$61,500	\$2,700	\$2,700	\$2,700
STATE SNOWMOBILE FEES	\$0	\$1,119	\$900	\$1,000	\$1,000	\$1,000
MISCELLANEOUS REVENUE	\$14,757	\$11,408	\$12,000	\$12,000	\$12,000	\$12,000
<b>FINANCE DEPARTMENT</b>	<b>\$7,975,679</b>	<b>\$9,372,993</b>	<b>\$7,527,400</b>	<b>\$7,717,550</b>	<b>\$7,717,550</b>	<b>\$6,514,550</b>
SCHOOL IT SERVICES	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
<b>INFORMATION TECHNOLOGY</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>
SUBDIVISIONS	\$42,215	\$16,275	\$8,000	\$10,000	\$10,000	\$10,000
SITE PLANS	\$8,148	\$17,294	\$9,000	\$9,000	\$9,000	\$6,500
ZONE CHANGES	\$3,000	\$1,500	\$1,000	\$1,500	\$1,500	\$1,500
SPECIAL EXCEPTIONS	\$5,000	\$4,450	\$2,000	\$2,000	\$2,000	\$2,000

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Revenue Summary**

	<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
DE MINIMUS PLANNING CHANGE	\$1,550	\$1,950	\$1,000	\$1,500	\$1,500	\$1,500
NONCONFORMING LOT OF RECO	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500
ACCESSORY DWELLING UNIT	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
MARIJUANA ESTABLISHMENT	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500
OTHER PLAN REVENUE	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500
PRE APPLICATION FEES	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000
MISCELLANEOUS REVENUE	\$4,305	\$11,728	\$4,000	\$4,000	\$4,000	\$4,000
<b>PLANNING DEPARTMENT</b>	<b>\$64,218</b>	<b>\$53,197</b>	<b>\$25,000</b>	<b>\$36,500</b>	<b>\$36,500</b>	<b>\$34,000</b>
TRANSFERS IN	\$0	\$0	\$150,000	\$150,000	\$150,000	\$150,000
<b>INSURANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>
MAINE DRUG ENFORCMENT AGE	\$99,677	\$84,358	\$92,600	\$95,000	\$95,000	\$95,000
COURT FEES & FINES	\$6,081	\$7,716	\$6,000	\$6,000	\$6,000	\$6,000
FALSE ALARMS	\$25,600	\$25,745	\$23,000	\$23,000	\$23,000	\$23,000
PARKING TICKETS	\$13,864	\$21,370	\$15,000	\$20,000	\$20,000	\$20,000
ANIMAL CONTROL	\$4,508	\$4,656	\$5,000	\$4,500	\$4,500	\$4,500
ANIMAL CONTROL - CAPE ELIZABETH	\$12,776	\$12,988	\$13,000	\$13,000	\$13,000	\$13,000
MISCELLANEOUS REVENUE	\$15,555	\$12,288	\$12,000	\$12,000	\$12,000	\$12,000
<b>POLICE DEPARTMENT</b>	<b>\$178,062</b>	<b>\$169,120</b>	<b>\$166,600</b>	<b>\$173,500</b>	<b>\$173,500</b>	<b>\$173,500</b>
AMBULANCE FEES	\$937,658	\$983,003	\$930,000	\$950,000	\$960,000	\$960,000
TANKER INSPECTIONS	\$4,050	\$675	\$2,000	\$2,000	\$2,000	\$1,000
MASTER BOX FEE	\$0	\$6,200	\$3,000	\$5,500	\$5,500	\$5,500
SITE INSPECTIONS	\$0	\$6,100	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$1,274	\$1,350	\$1,500	\$1,000	\$1,000	\$1,000
<b>FIRE DEPARTMENT</b>	<b>\$942,982</b>	<b>\$995,978</b>	<b>\$936,500</b>	<b>\$958,500</b>	<b>\$968,500</b>	<b>\$967,500</b>
BUILDING FEES & PERMITS	\$604,727	\$622,453	\$550,000	\$600,000	\$600,000	\$450,000
PLUMBING PERMITS	\$19,838	\$13,268	\$15,000	\$15,000	\$15,000	\$12,500
ELECTRICAL PERMITS	\$34,904	\$32,778	\$30,000	\$32,000	\$32,000	\$27,000
MISCELLANEOUS REVENUE	\$5,347	\$2,852	\$3,000	\$3,000	\$3,000	\$3,000
<b>CODE ENFORCEMENT DEPARTMENT</b>	<b>\$664,815</b>	<b>\$671,351</b>	<b>\$598,000</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$492,500</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Revenue Summary**

	<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
SITE INSPECTIONS	\$1,885	\$2,600	\$1,000	\$1,500	\$1,500	\$1,500
<b>ENGINEERING DEPARTMENT</b>	<b>\$1,885</b>	<b>\$2,600</b>	<b>\$1,000</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>
MISCELLANEOUS REVENUE	\$537	\$10	\$500	\$500	\$500	\$500
RECYCLING	\$27,635	\$23,726	\$24,000	\$24,000	\$24,000	\$18,000
TRANSFER FACILITY	\$91,497	\$83,817	\$100,000	\$100,000	\$100,000	\$100,000
<b>PUBLIC WORKS</b>	<b>\$119,669</b>	<b>\$107,534</b>	<b>\$124,500</b>	<b>\$124,500</b>	<b>\$124,500</b>	<b>\$118,500</b>
FINES & FEES	\$14,142	\$13,764	\$14,500	\$14,500	\$14,500	\$14,500
PHOTOCOPIER	\$2,511	\$2,663	\$2,500	\$2,500	\$2,500	\$2,500
MISCELLANEOUS REVENUE	\$4,094	\$4,370	\$4,000	\$4,000	\$4,000	\$4,000
FINES & FEES	\$1,082	\$1,156	\$1,200	\$1,200	\$1,200	\$1,200
PHOTOCOPIER	\$145	\$168	\$150	\$150	\$150	\$150
MISCELLANEOUS REVENUE	\$463	\$274	\$350	\$300	\$300	\$300
<b>PUBLIC LIBRARY</b>	<b>\$22,437</b>	<b>\$22,395</b>	<b>\$22,700</b>	<b>\$22,650</b>	<b>\$22,650</b>	<b>\$22,650</b>
POOL DAILY FEES	\$80,780	\$111,650	\$98,800	\$98,800	\$98,800	\$93,800
FACILITY RENTALS	\$559	\$0	\$0	\$0	\$0	\$0
POOL PROGRAM FEES	\$80,930	\$85,100	\$99,000	\$90,600	\$90,600	\$80,600
POOL RENTAL	\$6,081	\$8,218	\$8,000	\$10,000	\$10,000	\$7,000
POOL EQUIPMENT	\$506	\$549	\$400	\$550	\$550	\$550
COMMUNITY CENTER	\$79,083	\$45,087	\$30,000	\$32,000	\$32,000	\$25,000
PARKS & REC FACILITY RENTALS	\$0	\$24,750	\$36,800	\$36,800	\$36,800	\$28,800
EVENTS - SPONSORSHIPS	\$0	\$9,960	\$20,500	\$18,500	\$18,500	\$10,500
MISCELLANEOUS REVENUE	\$0	\$64	\$0	\$0	\$0	\$0
TRANSFERS IN	\$0	\$0	\$3,500	\$3,500	\$3,500	\$3,500
<b>PARKS &amp; RECREATION</b>	<b>\$247,940</b>	<b>\$285,377</b>	<b>\$297,000</b>	<b>\$290,750</b>	<b>\$290,750</b>	<b>\$249,750</b>
MAINE DEPT OF TRANSPORTATIC	\$31,240	\$31,240	\$31,240	\$31,240	\$31,240	\$31,240
FAREBOX	\$253,231	\$217,151	\$260,000	\$260,000	\$270,000	\$145,000
ADVERTISING	\$8,588	\$33,730	\$15,000	\$15,000	\$15,000	\$15,000
GRANT INCOME	\$678,027	\$709,894	\$730,125	\$730,125	\$759,375	\$959,375
GRANT INCOME	\$0	\$0	\$0	\$0	\$0	\$120,000

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Revenue Summary**

	<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>BUS SERVICE</b>	<b>\$971,087</b>	<b>\$992,016</b>	<b>\$1,036,365</b>	<b>\$1,036,365</b>	<b>\$1,075,615</b>	<b>\$1,270,615</b>
GENERAL ASSISTANCE	\$296,491	\$254,717	\$300,000	\$355,000	\$381,600	\$437,600
<b>GENERAL ASSISTANCE DEPARTMENT</b>	<b>\$296,491</b>	<b>\$254,717</b>	<b>\$300,000</b>	<b>\$355,000</b>	<b>\$381,600</b>	<b>\$437,600</b>
STATE REVENUE SHARING	\$1,296,113	\$1,335,998	\$1,750,000	\$2,375,000	\$2,375,000	\$1,625,000
CABLE TV FRANCHISE FEE	\$120,000	\$120,000	\$120,000	\$100,000	\$120,000	\$100,000
RENT & LEASES	\$86,633	\$95,591	\$95,800	\$112,000	\$112,000	\$112,000
BUDGETED USE OF SURPLUS	\$0	\$0	\$500,000	\$500,000	\$535,000	\$2,075,000
	<b>\$1,502,747</b>	<b>\$1,551,589</b>	<b>\$2,465,800</b>	<b>\$3,087,000</b>	<b>\$3,142,000</b>	<b>\$3,912,000</b>
ECOMAINE PILOT	\$71,450	\$71,450	\$71,450	\$71,450	\$71,450	\$71,450
S P HOUSING AUTHORITY PILOT	\$166,883	\$168,136	\$168,100	\$174,000	\$174,000	\$174,000
RIDGELAND ESTATES PILOT	\$37,306	\$37,515	\$37,500	\$38,500	\$38,500	\$38,500
ADAPTIVE ENVIRONMENT PILOT	\$2,532	\$2,554	\$2,554	\$2,565	\$2,565	\$2,565
<b>PAYMENT IN LIEU OF TAXES</b>	<b>\$278,171</b>	<b>\$279,655</b>	<b>\$279,604</b>	<b>\$286,515</b>	<b>\$286,515</b>	<b>\$286,515</b>
AMOUNT TO BE RAISED BY TAXA	\$21,549,895	\$22,199,754	\$22,126,056	\$24,264,683	\$23,254,797	\$22,493,738
REDEMPTION OF TAX ACQUIRED	\$25,274	\$14,125	\$5,000	\$8,000	\$8,000	\$8,000
HOMESTEAD EXEMPTION REIMB	\$986,940	\$1,185,346	\$1,612,000	\$1,141,000	\$1,141,000	\$1,615,000
BETE EXPEMPTION REIMBURSEM	\$1,753,640	\$1,960,942	\$2,100,000	\$2,304,000	\$2,304,000	\$2,304,000
<b>TAXES</b>	<b>\$24,315,749</b>	<b>\$25,360,167</b>	<b>\$25,843,056</b>	<b>\$27,717,683</b>	<b>\$26,707,797</b>	<b>\$26,420,738</b>
TRANSFERS IN	\$524,000	\$524,000	\$24,000	\$24,000	\$24,000	\$24,000
	<b>\$524,000</b>	<b>\$524,000</b>	<b>\$24,000</b>	<b>\$24,000</b>	<b>\$24,000</b>	<b>\$24,000</b>
<b>TOTAL GENERAL FUND</b>	<b>\$38,318,888</b>	<b>\$40,882,916</b>	<b>\$40,017,925</b>	<b>\$42,894,963</b>	<b>\$42,015,927</b>	<b>\$41,314,868</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>CITY COUNCIL</b>							
SALARY	10150061 - 611500	\$19,500	\$19,500	\$21,000	\$21,000	\$21,000	\$21,000
TEMPORARY HELP	10150061 - 612000	\$490	\$0	\$0	\$0	\$0	\$0
		<b>\$19,990</b>	<b>\$19,500</b>	<b>\$21,000</b>	<b>\$21,000</b>	<b>\$21,000</b>	<b>\$21,000</b>
PRINTING & BINDING	10150062 - 620500	\$4,283	\$711	\$4,000	\$4,000	\$4,000	\$4,000
ADVERTISING	10150062 - 621000	\$4,333	\$3,168	\$1,050	\$1,050	\$1,050	\$1,050
TELEPHONE	10150062 - 622000	\$2,538	\$480	\$600	\$600	\$600	\$600
CONTRACTED SERVICES	10150062 - 628800	\$7,081	\$23,237	\$47,300	\$67,800	\$47,800	\$63,300
TRAINING	10150062 - 629000	\$0	\$251	\$1,500	\$1,500	\$1,500	\$1,500
		<b>\$18,234</b>	<b>\$27,848</b>	<b>\$54,450</b>	<b>\$74,950</b>	<b>\$54,950</b>	<b>\$70,450</b>
OFFICE SUPPLIES	10150063 - 630500	\$25	\$51	\$500	\$500	\$500	\$500
FOOD	10150063 - 633500	\$953	\$807	\$1,250	\$1,250	\$1,250	\$1,250
		<b>\$978</b>	<b>\$858</b>	<b>\$1,750</b>	<b>\$1,750</b>	<b>\$1,750</b>	<b>\$1,750</b>
DUES & MEMBERSHIPS	10150064 - 642000	\$58,054	\$72,910	\$87,339	\$89,291	\$89,291	\$89,291
CONTRIBUTIONS	10150064 - 643000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
		<b>\$59,054</b>	<b>\$73,910</b>	<b>\$88,339</b>	<b>\$90,291</b>	<b>\$90,291</b>	<b>\$90,291</b>
PROPERTY TAX REIMBURSEMENT	10150068 - 681000	\$31,083	\$39,733	\$45,000	\$40,000	\$40,000	\$40,000
		<b>\$31,083</b>	<b>\$39,733</b>	<b>\$45,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>
TRANSFER OUT	10150088 - 900001	\$3,917	\$5,267	\$0	\$0	\$0	\$0
		<b>\$3,917</b>	<b>\$5,267</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL CITY COUNCIL</b>		<b>\$133,256</b>	<b>\$167,116</b>	<b>\$210,539</b>	<b>\$227,991</b>	<b>\$207,991</b>	<b>\$223,491</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>CITY COUNCIL</b>									
SALARY	10150061 - 611500	7 CITY COUNCIL/SCHOOL BOARD						\$21,000	\$21,000
PRINTING & BINDING	10150062 - 620500	1.00 Annual budget books (operating)	at	2,000.00	=	2,000		\$4,000	\$4,000
		1.00 Annual Report	at	2,000.00	=	2,000			
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 (1 events)	at	5,500.00	=	10,000		\$47,800	\$63,300
		1.00 Council Annual Goal Setting Workshop	at	3,500.00	=	3,500			
		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(\$3K), Clean Air Advisory Committee (\$10K),	at	13,000.00	=	23,000			
		1.00 Special projects, studies & consultants	at	5,000.00	=	5,000			
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
DUES & MEMBERSHIPS	10150064 - 642000	1.00 Greater Portland Council of Governments	at	50,004.00	=	50,004		\$89,291	\$89,291
		1.00 Maine Municipal Association	at	31,287.00	=	31,287			
		1.00 Maine Service Centers Coalition	at	4,000.00	=	4,000			
		1.00 Mayor's Coalition	at	4,000.00	=	4,000			
CONTRIBUTIONS	10150064 - 643000	1.00 Historical Society	at	1,000.00	=	1,000		\$1,000	\$1,000

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>			<u>Explanation</u>				<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
PROPERTY TAX REIMBURSEMENT	10150068 - 681000	1.00	Senior Tax Relief Program	at	40,000.00	=	40,000	\$40,000	\$40,000
<b>TOTAL CITY COUNCIL</b>							<b>\$207,991</b>	<b>\$223,491</b>	

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>EXECUTIVE DEPARTMENT</b>							
HOURLY	10151061 - 611000	\$54,545	\$55,497	\$56,825	\$58,217	\$58,217	\$58,217
SALARY	10151061 - 611500	\$150,992	\$188,482	\$201,505	\$209,476	\$207,761	\$215,769
TEMPORARY HELP	10151061 - 612000	\$2,450	\$2,442	\$0	\$7,500	\$1,000	\$1,000
OVERTIME	10151061 - 612500	\$119	\$0	\$0	\$0	\$0	\$0
		<b>\$208,106</b>	<b>\$246,422</b>	<b>\$258,330</b>	<b>\$275,193</b>	<b>\$266,978</b>	<b>\$274,986</b>
PRINTING & BINDING	10151062 - 620500	\$1,464	\$1,244	\$1,575	\$1,575	\$1,575	\$1,575
TELEPHONE	10151062 - 622000	\$1,905	\$1,793	\$1,440	\$3,140	\$3,140	\$3,140
TRAVEL	10151062 - 623000	\$0	\$3,835	\$6,750	\$19,250	\$11,250	\$11,250
SUBSCRIPTIONS	10151062 - 624500	\$428	\$442	\$530	\$530	\$530	\$530
EQUIPMENT MAINTENANCE	10151062 - 627000	\$618	\$-2,740	\$420	\$420	\$420	\$420
CONTRACTED SERVICES	10151062 - 628800	\$6,767	\$6,378	\$11,200	\$12,880	\$7,880	\$2,880
TRAINING	10151062 - 629000	\$0	\$95	\$0	\$0	\$0	\$0
		<b>\$11,183</b>	<b>\$11,047</b>	<b>\$21,915</b>	<b>\$37,795</b>	<b>\$24,795</b>	<b>\$19,795</b>
OFFICE SUPPLIES	10151063 - 630500	\$939	\$1,559	\$3,600	\$3,600	\$3,600	\$3,600
PRINTING SUPPLIES	10151063 - 631000	\$846	\$1,449	\$1,800	\$1,800	\$1,800	\$1,800
FOOD	10151063 - 633500	\$684	\$768	\$700	\$0	\$0	\$0
		<b>\$2,469</b>	<b>\$3,776</b>	<b>\$6,100</b>	<b>\$5,400</b>	<b>\$5,400</b>	<b>\$5,400</b>
DUES & MEMBERSHIPS	10151064 - 642000	\$2,922	\$2,532	\$1,920	\$3,700	\$3,700	\$3,700
		<b>\$2,922</b>	<b>\$2,532</b>	<b>\$1,920</b>	<b>\$3,700</b>	<b>\$3,700</b>	<b>\$3,700</b>
TRANSFER OUT	10151088 - 900001	\$2,888	\$2,888	\$2,888	\$2,888	\$2,888	\$2,888
		<b>\$2,888</b>	<b>\$2,888</b>	<b>\$2,888</b>	<b>\$2,888</b>	<b>\$2,888</b>	<b>\$2,888</b>
<b>TOTAL EXECUTIVE DEPARTMENT</b>		<b>\$227,567</b>	<b>\$266,664</b>	<b>\$291,153</b>	<b>\$324,976</b>	<b>\$303,761</b>	<b>\$306,769</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>		
<b>EXECUTIVE DEPARTMENT</b>					
HOURLY	10151061 - 611000	1 EXECUTIVE ASSISTANT CITYMGR	\$58,217	\$58,217	
SALARY	10151061 - 611500	1 CITY MANAGER 1 ASSISTANT CITY MANAGER	\$207,761	\$215,769	
TEMPORARY HELP	10151061 - 612000	1.00 EXECUTIVE INTERN EXECUTIVE INTERN EXEC INTRN EXECUTIVE INTERN	1,000.00 = 1,000	\$1,000	\$1,000
PRINTING & BINDING	10151062 - 620500	1.00 Budget printing 1.00 CIP printing 1.00 Envelopes and misc. printing 1.00 Homeowners Guide	400.00 = 400 400.00 = 400 400.00 = 400 375.00 = 375	\$1,575	\$1,575
TELEPHONE	10151062 - 622000	12.00 Cell phones 1.00 Long distance/Local Charges	95.00 = 1,140 2,000.00 = 2,000	\$3,140	\$3,140
TRAVEL	10151062 - 623000	1.00 City Manager travel/training expenses - \$4,750 (per contract); Oth Exec Staff training - \$5,500 2.00 Various webinars and trainings for dept heads/relevant staff	10,250.00 = 10,250 500.00 = 1,000	\$11,250	\$11,250
SUBSCRIPTIONS	10151062 - 624500	2.00 MMA officials directory 1.00 PPH Weekly paper	40.00 = 80 450.00 = 450	\$530	\$530
EQUIPMENT MAINTENANCE	10151062 - 627000	12.00 Photocopier maintenance	35.00 = 420	\$420	\$420
CONTRACTED SERVICES	10151062 - 628800	1.00 Outside assistance for special projects and activities 24,000.00 Tax bill newsletter Go from 2 to 4 per year	5,000.00 = 5,000 0.12 = 2,880	\$7,880	\$2,880
OFFICE SUPPLIES	10151063 - 630500	1.00 Office supplies for City Council and City Manager's office 1.00 Various "swag" with City logo for give-aways to school students, at job fairs, new employees, etc	2,100.00 = 2,100 1,500.00 = 1,500	\$3,600	\$3,600
PRINTING SUPPLIES	10151063 - 631000	1.00 Printing supplies - paper, photocopy paper, toner, poster supplies	1,800.00 = 1,800	\$1,800	\$1,800

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
FOOD	10151063 - 633500						\$0	
DUES & MEMBERSHIPS	10151064 - 642000	2.00 ICMA - City Manager and Assistant City Manager	at	1,500.00	=	3,000	\$3,700	\$3,700
		2.00 ME Town & City Managers Assoc.	at	350.00	=	700		
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		
<b>TOTAL EXECUTIVE DEPARTMENT</b>							<b>\$303,761</b>	<b>\$306,769</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>CITY CLERK</b>							
HOURLY	10152061 - 611000	\$107,773	\$120,436	\$126,457	\$132,099	\$132,099	\$132,099
SALARY	10152061 - 611500	\$73,395	\$77,834	\$81,625	\$84,669	\$84,669	\$84,669
TEMPORARY HELP	10152061 - 612000	\$12,708	\$12,447	\$21,510	\$19,736	\$19,736	\$19,736
OVERTIME	10152061 - 612500	\$10,383	\$9,651	\$4,500	\$4,500	\$4,500	\$4,500
		<b>\$204,259</b>	<b>\$220,368</b>	<b>\$234,092</b>	<b>\$241,004</b>	<b>\$241,004</b>	<b>\$241,004</b>
PRINTING & BINDING	10152062 - 620500	\$5,164	\$9,266	\$1,775	\$975	\$975	\$975
ADVERTISING	10152062 - 621000	\$682	\$3,145	\$2,300	\$2,300	\$2,300	\$2,300
TELEPHONE	10152062 - 622000	\$1,014	\$984	\$996	\$996	\$996	\$996
AUTO MILEAGE	10152062 - 623500	\$0	\$0	\$0	\$200	\$200	\$200
EQUIPMENT RENTAL	10152062 - 626000	\$3,501	\$9,201	\$13,297	\$18,785	\$18,785	\$7,745
EQUIPMENT MAINTENANCE	10152062 - 627000	\$357	\$0	\$0	\$1,000	\$1,000	\$1,000
CONTRACTED SERVICES	10152062 - 628800	\$8,560	\$4,697	\$16,570	\$38,610	\$38,610	\$38,610
TRAINING	10152062 - 629000	\$-525	\$0	\$0	\$2,000	\$2,000	\$2,000
		<b>\$18,754</b>	<b>\$27,294</b>	<b>\$34,938</b>	<b>\$64,866</b>	<b>\$64,866</b>	<b>\$53,826</b>
OFFICE SUPPLIES	10152063 - 630500	\$2,151	\$1,802	\$2,500	\$2,500	\$2,500	\$2,500
PRINTING SUPPLIES	10152063 - 631000	\$103	\$198	\$0	\$0	\$0	\$0
		<b>\$2,255</b>	<b>\$2,000</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>
RENT	10152064 - 641000	\$1,500	\$750	\$1,500	\$750	\$750	\$750
DUES & MEMBERSHIPS	10152064 - 642000	\$741	\$702	\$885	\$795	\$795	\$795
		<b>\$2,241</b>	<b>\$1,452</b>	<b>\$2,385</b>	<b>\$1,545</b>	<b>\$1,545</b>	<b>\$1,545</b>
TRANSFER OUT	10152088 - 900001	\$960	\$960	\$960	\$960	\$960	\$960
		<b>\$960</b>	<b>\$960</b>	<b>\$960</b>	<b>\$960</b>	<b>\$960</b>	<b>\$960</b>
<b>TOTAL CITY CLERK</b>		<b>\$228,469</b>	<b>\$252,073</b>	<b>\$274,875</b>	<b>\$310,875</b>	<b>\$310,875</b>	<b>\$299,835</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
<b>CITY CLERK</b>				
HOURLY	10152061 - 611000	1 LICENSING ADMINISTRATOR 2 ASSISTANT CITY CLERK I 1 ASSISTANT CITY CLERK II	\$132,099	\$132,099
SALARY	10152061 - 611500	1 CITY CLERK	\$84,669	\$84,669
TEMPORARY HELP	10152061 - 612000	10.00 5 Wardens & 5 Ward Clerks at 240.00 = 2,400 3.00 Absentee Ballot Clerks (Oct 13-Oct 30) for Absentee at 1,260.00 = 3,780 Voting in Lower Conference Room City Hall 6.00 Absentee Ballot Processing Clerks (Saturday before at 90.00 = 540 Election Day) 12.00 Deputy Registrars at 168.00 = 2,016 50.00 Election Workers at 180.00 = 9,000 2.00 Part time assistant clerks for full time coverage for at 1,000.00 = 2,000 November Election (starting 10/13)	\$19,736	\$19,736
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 Business Envelopes - City Clerk at 300.00 = 300 25.00 Gaylord - Archival boxes for vital records storage at 13.00 = 325 1,400.00 Voter Registration Cards - Green & White at 0.25 = 350	\$975	\$975
ADVERTISING	10152062 - 621000	1.00 Budget Hearing Ad at 300.00 = 300 1.00 Municipal Ballot (Nov 2020 & June 2021) 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
AUTO MILEAGE	10152062 - 623500	1.00 MILEAGE at 200.00 = 200	\$200	\$200
EQUIPMENT RENTAL	10152062 - 626000	1.00 Enclosed Van Rental at 245.00 = 245 6.00 ES&S - Rental of 6 additional voting machines for at 1,840.00 = 11,040 municipal election (Nov 2020) 10.00 SOS - Voting Machines (Estimated based on pending at 750.00 = 7,500 State RFP)	\$18,785	\$7,745

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>																																																																																																																																	
EQUIPMENT MAINTENANCE	10152062 - 627000	12.00 Copier Maintenance	at	50.00	=	600	\$1,000	\$1,000																																																																																																																																	
		1.00 Repairs to Office Equipment	at	400.00	=	400			CONTRACTED SERVICES	10152062 - 628800	1.00 BOARDDOCS - Annual Maintenance Cost	at	11,000.00	=	11,000	\$38,610	\$38,610	4.00 ES&S - Coding of 4 AVS voting machines for Nov 2020 election	at	370.00	=	1,480	2.00 ES&S - Coding of DS200 memory sticks for municipal elections (Nov 2020 & June 2021)	at	1,400.00	=	2,800	29,000.00 ES&S - Municipal Ballots for November 2020 & June 2021, Absentee & Election Day)	at	0.25	=	7,250	1.00 HostCompliance - Annual Fee (Short-Term Rental Enforcement)	at	15,000.00	=	15,000	1.00 MUNIS - Business License Module Annual Fee	at	1,080.00	=	1,080	TRAINING	10152062 - 629000	4.00 CCMCA Meetings	at	50.00	=	200	\$2,000	\$2,000	5.00 MTCCA Workshops & Networking Day	at	190.00	=	950	1.00 NEACTC Annual Meeting	at	650.00	=	650	1.00 SOS Elections Conference	at	200.00	=	200	OFFICE SUPPLIES	10152063 - 630500	1.00 Paper, Ink/Toner and General Office supplies	at	2,500.00	=	2,500	\$2,500	\$2,500	RENT	10152064 - 641000	1.00 American Legion Hall rental for Nov 2020 Election	at	350.00	=	350	\$750	\$750	1.00 Boys & Girls Club rental for Nov 2020 Election	at	400.00	=	400	DUES & MEMBERSHIPS	10152064 - 642000	1.00 MailChimp - E-Newsletter Service	at	360.00	=	360	\$795	\$795	4.00 CCMCA Memberships	at	25.00	=	100	1.00 IIMC Membership (for CMC Certification)	at	210.00	=	210	4.00 MTCCA Memberships	at	25.00	=	100	1.00 NEACTC Membership	at	25.00	=	25	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	<b>TOTAL CITY CLERK</b>				
CONTRACTED SERVICES	10152062 - 628800	1.00 BOARDDOCS - Annual Maintenance Cost	at	11,000.00	=	11,000	\$38,610	\$38,610																																																																																																																																	
		4.00 ES&S - Coding of 4 AVS voting machines for Nov 2020 election	at	370.00	=	1,480																																																																																																																																			
		2.00 ES&S - Coding of DS200 memory sticks for municipal elections (Nov 2020 & June 2021)	at	1,400.00	=	2,800																																																																																																																																			
		29,000.00 ES&S - Municipal Ballots for November 2020 & June 2021, Absentee & Election Day)	at	0.25	=	7,250																																																																																																																																			
		1.00 HostCompliance - Annual Fee (Short-Term Rental Enforcement)	at	15,000.00	=	15,000																																																																																																																																			
		1.00 MUNIS - Business License Module Annual Fee	at	1,080.00	=	1,080																																																																																																																																			
TRAINING	10152062 - 629000	4.00 CCMCA Meetings	at	50.00	=	200	\$2,000	\$2,000																																																																																																																																	
		5.00 MTCCA Workshops & Networking Day	at	190.00	=	950																																																																																																																																			
		1.00 NEACTC Annual Meeting	at	650.00	=	650																																																																																																																																			
		1.00 SOS Elections Conference	at	200.00	=	200																																																																																																																																			
OFFICE SUPPLIES	10152063 - 630500	1.00 Paper, Ink/Toner and General Office supplies	at	2,500.00	=	2,500	\$2,500	\$2,500																																																																																																																																	
RENT	10152064 - 641000	1.00 American Legion Hall rental for Nov 2020 Election	at	350.00	=	350	\$750	\$750																																																																																																																																	
		1.00 Boys & Girls Club rental for Nov 2020 Election	at	400.00	=	400																																																																																																																																			
DUES & MEMBERSHIPS	10152064 - 642000	1.00 MailChimp - E-Newsletter Service	at	360.00	=	360	\$795	\$795																																																																																																																																	
		4.00 CCMCA Memberships	at	25.00	=	100																																																																																																																																			
		1.00 IIMC Membership (for CMC Certification)	at	210.00	=	210																																																																																																																																			
		4.00 MTCCA Memberships	at	25.00	=	100																																																																																																																																			
		1.00 NEACTC Membership	at	25.00	=	25																																																																																																																																			
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																																																																																																																																			
<b>TOTAL CITY CLERK</b>							<b>\$310,875</b>	<b>\$299,835</b>																																																																																																																																	

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>CORPORATION COUNSEL</b>							
HOURLY	10153061 - 611000	\$39,481	\$41,924	\$44,514	\$47,520	\$47,520	\$47,520
		<b>\$39,481</b>	<b>\$41,924</b>	<b>\$44,514</b>	<b>\$47,520</b>	<b>\$47,520</b>	<b>\$47,520</b>
TELEPHONE	10153062 - 622000	\$305	\$305	\$643	\$643	\$643	\$643
EQUIPMENT MAINTENANCE	10153062 - 627000	\$618	\$396	\$900	\$600	\$600	\$600
CONTRACTED SERVICES	10153062 - 628800	\$63	\$0	\$1,500	\$1,500	\$1,500	\$1,500
CONTRACTED SERVICES - LEGAL	10153062 - 628801	\$152,443	\$188,947	\$150,000	\$170,000	\$170,000	\$170,000
RECORDING FEES	10153062 - 629400	\$95	\$50	\$300	\$200	\$200	\$200
		<b>\$153,524</b>	<b>\$189,697</b>	<b>\$153,343</b>	<b>\$172,943</b>	<b>\$172,943</b>	<b>\$172,943</b>
OFFICE SUPPLIES	10153063 - 630500	\$440	\$802	\$500	\$500	\$500	\$500
PRINTING SUPPLIES	10153063 - 631000	\$224	\$359	\$500	\$500	\$500	\$500
		<b>\$664</b>	<b>\$1,161</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
TRANSFER OUT	10153088 - 900001	\$1,632	\$1,632	\$1,632	\$1,632	\$1,632	\$1,632
		<b>\$1,632</b>	<b>\$1,632</b>	<b>\$1,632</b>	<b>\$1,632</b>	<b>\$1,632</b>	<b>\$1,632</b>
<b>TOTAL CORPORATION COUNSEL</b>		<b>\$195,301</b>	<b>\$234,414</b>	<b>\$200,489</b>	<b>\$223,095</b>	<b>\$223,095</b>	<b>\$223,095</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>CORPORATION COUNSEL</b>			
HOURLY	10153061 - 611000 1 MANAGERS OFFICE ASSISTANT	\$47,520	\$47,520
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 600.00 = 600	\$600	\$600
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 170,000.00 = 170,000	\$170,000	\$170,000
RECORDING FEES	10153062 - 629400 1.00 Fees for filing/recording documents at 200.00 = 200	\$200	\$200
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
<b>TOTAL CORPORATION COUNSEL</b>		<b>\$223,095</b>	<b>\$223,095</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>FINANCE DEPARTMENT</b>							
HOURLY	10154061 - 611000	\$512,161	\$499,097	\$527,826	\$571,815	\$571,815	\$557,195
SALARY	10154061 - 611500	\$319,701	\$317,020	\$336,563	\$314,425	\$314,425	\$314,425
TEMPORARY HELP	10154061 - 612000	\$6,568	\$5,850	\$7,900	\$8,350	\$8,350	\$8,350
OVERTIME	10154061 - 612500	\$1,926	\$6,181	\$3,000	\$5,000	\$3,000	\$3,000
		<b>\$840,356</b>	<b>\$828,149</b>	<b>\$875,289</b>	<b>\$899,590</b>	<b>\$897,590</b>	<b>\$882,970</b>
PRINTING & BINDING	10154062 - 620500	\$15,578	\$17,932	\$17,250	\$18,930	\$18,930	\$18,930
ADVERTISING	10154062 - 621000	\$3,662	\$2,927	\$3,375	\$3,375	\$3,375	\$3,375
TELEPHONE	10154062 - 622000	\$2,726	\$2,884	\$3,060	\$3,060	\$3,060	\$3,060
AUTO MILEAGE	10154062 - 623500	\$0	\$0	\$0	\$2,500	\$2,500	\$2,500
SUBSCRIPTIONS	10154062 - 624500	\$322	\$364	\$458	\$614	\$614	\$614
MOTOR VEHICLE MAINT	10154062 - 626500	\$19	\$0	\$300	\$300	\$300	\$300
EQUIPMENT MAINTENANCE	10154062 - 627000	\$112,148	\$113,516	\$118,834	\$130,392	\$130,392	\$130,392
CONTRACTED SERVICES	10154062 - 628800	\$42,140	\$41,588	\$49,000	\$49,000	\$49,000	\$49,000
TRAINING	10154062 - 629000	\$0	\$0	\$0	\$14,400	\$14,400	\$14,400
RECORDING FEES	10154062 - 629400	\$7,548	\$7,318	\$7,900	\$7,900	\$7,900	\$7,900
		<b>\$184,143</b>	<b>\$186,528</b>	<b>\$200,177</b>	<b>\$230,471</b>	<b>\$230,471</b>	<b>\$230,471</b>
OFFICE SUPPLIES	10154063 - 630500	\$9,123	\$7,510	\$5,500	\$6,500	\$6,500	\$6,500
VEHICLE WASH	10154063 - 632501	\$0	\$0	\$104	\$104	\$104	\$104
BOOKS	10154063 - 638200	\$0	\$0	\$120	\$120	\$120	\$120
VEHICLE SUPPLIES	10154063 - 638600	\$3	\$17	\$25	\$25	\$25	\$25
		<b>\$9,125</b>	<b>\$7,527</b>	<b>\$5,749</b>	<b>\$6,749</b>	<b>\$6,749</b>	<b>\$6,749</b>
DUES & MEMBERSHIPS	10154064 - 642000	\$1,455	\$1,658	\$1,860	\$1,995	\$1,995	\$1,995
		<b>\$1,455</b>	<b>\$1,658</b>	<b>\$1,860</b>	<b>\$1,995</b>	<b>\$1,995</b>	<b>\$1,995</b>
OFFICE EQUIPMENT	10154065 - 650500	\$0	\$1,100	\$0	\$0	\$0	\$0
MOTOR VEHICLES	10154065 - 651000	\$2,400	\$0	\$0	\$0	\$0	\$0
		<b>\$2,400</b>	<b>\$1,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
TRANSFER OUT	10154088 - 900001	\$2,724	\$2,724	\$2,724	\$2,724	\$2,724	\$2,724
		<b>\$2,724</b>	<b>\$2,724</b>	<b>\$2,724</b>	<b>\$2,724</b>	<b>\$2,724</b>	<b>\$2,724</b>
<b>TOTAL FINANCE DEPARTMENT</b>		<b>\$1,040,203</b>	<b>\$1,027,685</b>	<b>\$1,085,799</b>	<b>\$1,141,529</b>	<b>\$1,139,529</b>	<b>\$1,124,909</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>FINANCE DEPARTMENT</b>			
HOURLY	10154061 - 611000		
	1 TAX/TREASURER		
	1 DEPUTY ASSESSOR		
	1 PROPERTY APPRAISER		
	1 ASSISTANT TO ASSESSOR		
	1 PURCHASING AGT-BENEFIT MGR		
	3 CLERK/CASHIER II		
	1 ACCOUNTANT		
	1 SENIOR CLERK CASHIER		
	1 ACCOUNTS PAYABLE SPECIALIST		
	1 PAYROLL CLERK		
		\$571,815	\$557,195
SALARY	10154061 - 611500		
	1 FINANCE DIRECTOR		
	1 CONTROLLER		
	1 ASSESSOR		
	1 DEPUTY TAX COLLECTOR		
		\$314,425	\$314,425
TEMPORARY HELP	10154061 - 612000		
	80.00 Other part-time staffing	at 20.00 = 1,600	\$8,350
	450.00 Temporary help to cover vacations	at 15.00 = 6,750	\$8,350
OVERTIME	10154061 - 612500		
		\$3,000	\$3,000
PRINTING & BINDING	10154062 - 620500		
	1.00 Accounts Payable Checks	at 700.00 = 700	\$18,930
	1.00 Copy paper	at 950.00 = 950	\$18,930
	1.00 Direct Deposit Forms	at 300.00 = 300	
	1.00 Envelopes for Assessing, Treas	at 300.00 = 300	
	1.00 Invoices	at 300.00 = 300	
	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 2,600.00 = 10,400	
	12.00 Toner for Printers	at 315.00 = 3,780	
	1.00 W2, 1099 & 1095C Forms	at 750.00 = 750	
ADVERTISING	10154062 - 621000		
	25.00 Bid Ads	at 135.00 = 3,375	\$3,375
			\$3,375
TELEPHONE	10154062 - 622000		
	12.00 Cellphone Stipends for Director, Deputy, Assessor and Assessing office	at 165.00 = 1,980	\$3,060
	12.00 Line Charges	at 90.00 = 1,080	\$3,060

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
AUTO MILEAGE	10154062 - 623500	1.00 MILEAGE	at	2,500.00	=	2,500	\$2,500	\$2,500
SUBSCRIPTIONS	10154062 - 624500	12.00 AMAZON PRIME	at	13.00	=	156	\$614	\$614
		1.00 Excise Reference Publications	at	125.00	=	125		
		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	\$130,392	\$130,392
		1.00 Copier Maintenance (cost per copy)	at	500.00	=	500		
		1.00 Folding Machine Maintenance	at	1,350.00	=	1,350		
		1.00 Gui Client Server Support (MUNIS user interface)	at	2,700.00	=	2,700		
		1.00 MUNIS Software Maintenance *Estimate*	at	103,700.00	=	103,700		
		1.00 Trio Automobile Registration Software	at	9,200.00	=	9,200		
		1.00 Vision Software Maintenance	at	6,496.00	=	6,496		
		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		
TRAINING	10154062 - 629000	1.00 ASSESSING TRAINING	at	4,500.00	=	4,500	\$14,400	\$14,400
		1.00 GFOA ANNUAL CONFERENCE	at	2,500.00	=	2,500		
		1.00 MMA FINANCE AND ASSESSING CONFERENCES	at	2,500.00	=	2,500		
		2.00 NEGFOA FALL AND SPRING CONFERENCE	at	1,200.00	=	2,400		
		1.00 TYLER CONNECT ANNUAL CONFERENCE	at	2,500.00	=	2,500		
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	6,500.00	=	6,500	\$6,500	\$6,500
VEHICLE WASH	10154063 - 632501	26.00	at	4.00	=	104	\$104	\$104

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>							<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
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
DUES & MEMBERSHIPS	10154064 - 642000	4.00		at	40.00	=	160	\$1,995	\$1,995
			ME Assoc of Assessing						
		1.00	GFOA Certificate of Achievemen	at	580.00	=	580		
		1.00	GFOA Dues	at	375.00	=	375		
		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		
		1.00	ME Licenses	at	280.00	=	280		
		2.00	MMTCTA Dues	at	30.00	=	60		
		1.00	MSCPA	at	250.00	=	250		
OTHER EQUIPMENT	10154065 - 656000							\$0	
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		
<b>TOTAL FINANCE DEPARTMENT</b>								<b>\$1,139,529</b>	<b>\$1,124,909</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>INFORMATION TECHNOLOGY</b>							
HOURLY	10155061 - 611000	\$168,107	\$169,538	\$182,435	\$251,017	\$203,225	\$202,850
SALARY	10155061 - 611500	\$79,538	\$96,856	\$100,248	\$102,343	\$102,343	\$102,343
OVERTIME	10155061 - 612500	\$7,147	\$5,649	\$8,000	\$10,000	\$7,500	\$7,500
		<b>\$254,792</b>	<b>\$272,043</b>	<b>\$290,683</b>	<b>\$363,360</b>	<b>\$313,068</b>	<b>\$312,693</b>
TELEPHONE	10155062 - 622000	\$5,283	\$10,982	\$11,940	\$13,860	\$13,860	\$13,860
AUTO MILEAGE	10155062 - 623500	\$0	\$0	\$0	\$500	\$500	\$500
EQUIPMENT MAINTENANCE	10155062 - 627000	\$108,730	\$82,609	\$100,320	\$124,835	\$122,335	\$122,335
CONTRACTED SERVICES	10155062 - 628800	\$19,601	\$16,792	\$35,710	\$39,010	\$28,300	\$28,300
		<b>\$133,614</b>	<b>\$110,383</b>	<b>\$147,970</b>	<b>\$178,205</b>	<b>\$164,995</b>	<b>\$164,995</b>
OFFICE SUPPLIES	10155063 - 630500	\$-15	\$1,610	\$3,128	\$3,128	\$3,128	\$3,128
BOOKS	10155063 - 638200	\$15	\$0	\$150	\$150	\$150	\$150
		<b>\$-1</b>	<b>\$1,610</b>	<b>\$3,278</b>	<b>\$3,278</b>	<b>\$3,278</b>	<b>\$3,278</b>
TRANSFER OUT	10155088 - 900001	\$35,288	\$35,288	\$35,288	\$35,288	\$35,288	\$35,288
		<b>\$35,288</b>	<b>\$35,288</b>	<b>\$35,288</b>	<b>\$35,288</b>	<b>\$35,288</b>	<b>\$35,288</b>
<b>TOTAL INFORMATION TECHNOLOGY</b>		<b>\$423,694</b>	<b>\$419,323</b>	<b>\$477,219</b>	<b>\$580,131</b>	<b>\$516,629</b>	<b>\$516,254</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
<b>INFORMATION TECHNOLOGY</b>				
HOURLY	10155061 - 611000	1 DATA MANAGER 1 IS HELP DESK TECH I 2 IS HELP DESK TECH II	\$203,225	\$202,850
SALARY	10155061 - 611500	1 IS DIRECTOR	\$102,343	\$102,343
OVERTIME	10155061 - 612500	1.00 Overtime	7,500.00 = 7,500	\$7,500
TELEPHONE	10155062 - 622000	12.00 5 cell phones with data plans	at 355.00 = 4,260	\$13,860
		12.00 Citywide fiber connection.	at 450.00 = 5,400	\$13,860
		12.00 Conversant/Avaya & fax	at 25.00 = 300	
		12.00 Staff internet for remote access	at 325.00 = 3,900	
AUTO MILEAGE	10155062 - 623500	1.00 MILEAGE	at 500.00 = 500	\$500

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>					<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
EQUIPMENT MAINTENANCE 10155062 - 627000	1.00 Annual maintenance on laser printers hp8100dn;hp8000dn;hp4050n;hp8550n	at	850.00	=	850	\$122,335	\$122,335
	1.00 Annual Mimecast Email Archiving, eDiscovery, and Email protection (Estimate of 1.5% Increase)	at	16,550.00	=	16,550		
	1.00 Avaya PBX Annual Maintenance	at	12,000.00	=	12,000		
	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	9,240.00	=	9,240		
	1.00 MICROSOFT SERVER LICENSE	at	10,500.00	=	10,500		
	1.00 NorthCoast eWaste pickup	at	100.00	=	100		
	1.00 NUTANIX SERVER SUPPORT	at	25,500.00	=	25,500		
	1.00 PC Parts Replacements	at	2,000.00	=	2,000		
	1.00 PRINTER REPLACEMENT	at	1,800.00	=	1,800		
	1.00 Remote Connection Software License	at	1,150.00	=	1,150		
	1.00 Self insurance of servers out of warranty. Remaining Balance to be moved to a reserve.	at	2,500.00	=	2,500		
	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 SWITCH HARDWARE REPLACEMENT	at	13,000.00	=	13,000		
	1.00 Tapit Nova Phone System Reporting Tool	at	500.00	=	500		
1.00 Thycotic Password Reset Self Service Portal	at	1,100.00	=	1,100			
1.00 UPS Batteries	at	1,800.00	=	1,800			
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	=	3,000	\$28,300	\$28,300
	1.00 City Website Hosting	at	800.00	=	800		
	1.00 IT Consulting Services	at	1,500.00	=	1,500		
	1.00 Tyler Munis IT Monitoring	at	23,000.00	=	23,000		

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</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			
<b>TOTAL INFORMATION TECHNOLOGY</b>								<b>\$516,629</b>	<b>\$516,254</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>PLANNING DEPARTMENT</b>							
HOURLY	10156061 - 611000	\$40,657	\$45,689	\$52,504	\$47,795	\$47,795	\$54,682
SALARY	10156061 - 611500	\$152,217	\$203,322	\$209,455	\$211,712	\$211,712	\$211,712
TEMPORARY HELP	10156061 - 612000	\$6,914	\$6,345	\$6,750	\$8,400	\$8,400	\$8,400
		<b>\$199,788</b>	<b>\$255,355</b>	<b>\$268,709</b>	<b>\$267,907</b>	<b>\$267,907</b>	<b>\$274,794</b>
PRINTING & BINDING	10156062 - 620500	\$675	\$1,062	\$1,200	\$1,200	\$1,200	\$1,200
ADVERTISING	10156062 - 621000	\$2,158	\$2,797	\$2,500	\$3,000	\$3,000	\$3,000
TELEPHONE	10156062 - 622000	\$1,694	\$2,661	\$2,712	\$2,712	\$2,712	\$2,712
WATER & SEWER	10156062 - 622400	\$331	\$503	\$492	\$492	\$492	\$492
ELECTRIC	10156062 - 622500	\$3,944	\$3,220	\$2,090	\$4,490	\$2,990	\$2,990
AUTO MILEAGE	10156062 - 623500	\$0	\$0	\$0	\$200	\$200	\$200
SUBSCRIPTIONS	10156062 - 624500	\$799	\$799	\$801	\$13,301	\$801	\$801
EQUIPMENT MAINTENANCE	10156062 - 627000	\$3,460	\$3,950	\$2,804	\$3,500	\$3,500	\$3,500
BUILDING MAINTENANCE	10156062 - 627500	\$13,926	\$4,291	\$4,140	\$4,140	\$3,840	\$3,840
CONTRACTED SERVICES	10156062 - 628800	\$3,280	\$3,293	\$2,460	\$5,000	\$5,000	\$5,000
CONTRACT SERVICES-ENGINEER	10156062 - 628802	\$10,401	\$9,044	\$24,000	\$24,000	\$24,000	\$24,000
TRAINING	10156062 - 629000	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000
		<b>\$40,669</b>	<b>\$31,620</b>	<b>\$43,199</b>	<b>\$67,035</b>	<b>\$52,735</b>	<b>\$52,735</b>
OFFICE SUPPLIES	10156063 - 630500	\$2,788	\$1,466	\$1,000	\$1,000	\$1,000	\$1,000
PRINTING SUPPLIES	10156063 - 631000	\$758	\$849	\$540	\$540	\$540	\$540
HEATING FUEL	10156063 - 631500	\$9,336	\$10,525	\$9,300	\$8,500	\$8,500	\$8,500
BOOKS	10156063 - 638200	\$0	\$73	\$150	\$150	\$150	\$150
		<b>\$12,882</b>	<b>\$12,913</b>	<b>\$10,990</b>	<b>\$10,190</b>	<b>\$10,190</b>	<b>\$10,190</b>
DUES & MEMBERSHIPS	10156064 - 642000	\$1,379	\$1,692	\$2,080	\$2,163	\$2,163	\$2,163
		<b>\$1,379</b>	<b>\$1,692</b>	<b>\$2,080</b>	<b>\$2,163</b>	<b>\$2,163</b>	<b>\$2,163</b>
OFFICE EQUIPMENT	10156065 - 650500	\$0	\$0	\$0	\$6,200	\$0	\$0
		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,200</b>	<b>\$0</b>	<b>\$0</b>
TRANSFER OUT	10156088 - 900001	\$360	\$1,160	\$1,160	\$1,160	\$1,160	\$1,160
		<b>\$360</b>	<b>\$1,160</b>	<b>\$1,160</b>	<b>\$1,160</b>	<b>\$1,160</b>	<b>\$1,160</b>
<b>TOTAL PLANNING DEPARTMENT</b>		<b>\$255,078</b>	<b>\$302,740</b>	<b>\$326,138</b>	<b>\$354,655</b>	<b>\$334,155</b>	<b>\$341,042</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>PLANNING DEPARTMENT</b>			
HOURLY	10156061 - 611000 2 PLANNING ADMIN.ASSISTANT 1 EXCAVATION/SEWER INSPECTOR	\$47,795	\$54,682
SALARY	10156061 - 611500 1 DIRECTOR OF PLANNING AND DEV 2 PLANNER	\$211,712	\$211,712
TEMPORARY HELP	10156061 - 612000 150.00 Summer intern at 12.00 = 1,800 12.00 Supplemental editing of Planning Board memos at 25.00 = 300 10.00 Minutes-taking for Comprehensive Plan Implementation Committee meetings at 150.00 = 1,500 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	\$8,400	\$8,400
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 3,000.00 = 3,000	\$3,000	\$3,000
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. Heat pumps will add to the load. at 175.00 = 2,100 1.00 Operations and Maintenance Service Agreement with ReVision Energy. at 530.00 = 530 12.00 Trailer usage at 30.00 = 360	\$2,990	\$2,990
AUTO MILEAGE	10156062 - 623500 1.00 MILEAGE at 200.00 = 200	\$200	\$200

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
SUBSCRIPTIONS	10156062 - 624500	1.00 Planners Advisory Service	at	695.00	=	695	\$801	\$801
		1.00 Journal of APA	at	50.00	=	50		
		7.00 Maine Town & City for the Planning Board members.	at	8.00	=	56		
EQUIPMENT MAINTENANCE	10156062 - 627000	12.00 Konica Copier Service Contract	at	250.00	=	3,000	\$3,500	\$3,500
		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	\$3,840	\$3,840
		12.00 Pest control	at	70.00	=	840		
		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	4,040.00	=	4,040	\$5,000	\$5,000
		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
TRAINING	10156062 - 629000	3.00 Attendance by Director and Planners at the NNECAPA Annual Conference: Registration \$250; Travel \$50; Hotel \$400.	at	700.00	=	2,100	\$5,000	\$5,000
		1.00 Planning Director attendance at the APA National Conference: Registration \$1,000; Travel \$600; Hotel \$800; Food \$200.	at	2,600.00	=	2,600		
		1.00 Smaller, miscellaneous training opportunities that arise over the course of a year, such as E2Tech workshops.	at	300.00	=	300		
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; the allocation to be made by Finance at year's end.	at	1,000.00	=	1,000	\$1,000	\$1,000

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
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	8,500.00	Natural gas heat for Planning & Development building.	at	1.00	=	8,500	\$8,500	\$8,500
BOOKS	10156063 - 638200	1.00	Up-to-date planning books to maintain professional education.	at	150.00	=	150	\$150	\$150
DUES & MEMBERSHIPS	10156064 - 642000	1.00	APA admin fee for Planning Board members	at	121.00	=	121	\$2,163	\$2,163
		1.00	Justin Barker membership dues for APA, NNECAPA, AICP, and Urban Design & Preservation Division.	at	539.00	=	539		
		7.00	Planning Board Members' APA Membership	at	63.00	=	441		
		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		
OFFICE EQUIPMENT	10156065 - 650500							\$0	
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		
<b>TOTAL PLANNING DEPARTMENT</b>								<b>\$334,155</b>	<b>\$341,042</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>SUSTAINABILITY</b>							
HOURLY	10157061 - 611000	\$83,806	\$97,352	\$46,997	\$137,149	\$75,155	\$75,155
SALARY	10157061 - 611500	\$0	\$0	\$71,786	\$76,313	\$76,313	\$76,313
TEMPORARY HELP	10157061 - 612000	\$2,000	\$2,824	\$10,000	\$7,000	\$7,000	\$7,000
		<b>\$85,806</b>	<b>\$100,176</b>	<b>\$128,783</b>	<b>\$220,462</b>	<b>\$158,468</b>	<b>\$158,468</b>
PRINTING & BINDING	10157062 - 620500	\$3,070	\$5,262	\$5,000	\$5,000	\$5,000	\$5,000
TELEPHONE	10157062 - 622000	\$673	\$620	\$600	\$960	\$960	\$960
AUTO MILEAGE	10157062 - 623500	\$0	\$0	\$0	\$500	\$500	\$500
EVENTS/SHOWS	10157062 - 628400	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
CONTRACTED SERVICES	10157062 - 628800	\$11,813	\$7,111	\$8,500	\$17,000	\$12,500	\$12,500
TRAINING	10157062 - 629000	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000
		<b>\$15,557</b>	<b>\$12,994</b>	<b>\$16,100</b>	<b>\$27,460</b>	<b>\$22,960</b>	<b>\$22,960</b>
OFFICE SUPPLIES	10157063 - 630500	\$536	\$798	\$250	\$1,250	\$1,250	\$1,250
FOOD	10157063 - 633500	\$548	\$731	\$500	\$500	\$500	\$500
MISC SUPPLIES	10157063 - 639900	\$1,426	\$2,759	\$1,000	\$1,000	\$1,000	\$1,000
		<b>\$2,510</b>	<b>\$4,289</b>	<b>\$1,750</b>	<b>\$2,750</b>	<b>\$2,750</b>	<b>\$2,750</b>
DUES & MEMBERSHIPS	10157064 - 642000	\$1,300	\$1,535	\$1,500	\$1,800	\$1,800	\$1,800
		<b>\$1,300</b>	<b>\$1,535</b>	<b>\$1,500</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>\$1,800</b>
MOTOR VEHICLES	10157065 - 651000	\$0	\$0	\$0	\$4,200	\$0	\$0
		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,200</b>	<b>\$0</b>	<b>\$0</b>
TRANSFER OUT	10157088 - 900001	\$72	\$72	\$144	\$288	\$288	\$288
		<b>\$72</b>	<b>\$72</b>	<b>\$144</b>	<b>\$288</b>	<b>\$288</b>	<b>\$288</b>
<b>TOTAL SUSTAINABILITY</b>		<b>\$105,245</b>	<b>\$119,066</b>	<b>\$148,277</b>	<b>\$256,960</b>	<b>\$186,266</b>	<b>\$186,266</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>SUSTAINABILITY</b>			
HOURLY	10157061 - 611000 2 SUSTAINABILITY PROGRAM COORDIN	\$75,155	\$75,155
SALARY	10157061 - 611500 1 SUSTAINABILITY COORDINATOR	\$76,313	\$76,313
TEMPORARY HELP	10157061 - 612000 1.00 STIPEND FOR SUMMER INTERNSHIP POSITIONS at 7,000.00 = 7,000	\$7,000	\$7,000
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 Data plan stipend for Sustainability Program Coordinator at 30.00 = 360 12.00 Sustainability Director telephone at 50.00 = 600	\$960	\$960
AUTO MILEAGE	10157062 - 623500 1.00 MILEAGE at 500.00 = 500	\$500	\$500
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 GRAPHIC DESIGN FOR OUTREACH MATERIALS at 2,500.00 = 2,500 1.00 SPECIAL PROJECTS, CONSULTANTS Added 4k via email from Scott 3/9/20 at 10,000.00 = 10,000	\$12,500	\$12,500
TRAINING	10157062 - 629000 1.00 USDN MEETING, FORUMS, TRAINING at 2,000.00 = 2,000	\$2,000	\$2,000
OFFICE SUPPLIES	10157063 - 630500 1.00 Office Supplies at 1,250.00 = 1,250	\$1,250	\$1,250
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 1,800.00 = 1,800	\$1,800	\$1,800

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
MOTOR VEHICLES	10157065 - 651000						\$0		
TRANSFER OUT	10157088 - 900001	4.00	Avaya Replacement	at	72.00	=	288	\$288	\$288
			Phones @\$6 x 12 months						
<b>TOTAL SUSTAINABILITY</b>							<b>\$186,266</b>	<b>\$186,266</b>	

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>HUMAN RESOURCES</b>							
HOURLY	10158061 - 611000	\$101,174	\$129,806	\$133,089	\$140,487	\$140,487	\$140,487
SALARY	10158061 - 611500	\$132,191	\$151,036	\$156,427	\$167,966	\$167,966	\$167,966
TEMPORARY HELP	10158061 - 612000	\$235	\$0	\$1,500	\$1,500	\$1,500	\$1,500
OVERTIME	10158061 - 612500	\$857	\$-26	\$0	\$0	\$0	\$0
		<b>\$234,457</b>	<b>\$280,817</b>	<b>\$291,016</b>	<b>\$309,953</b>	<b>\$309,953</b>	<b>\$309,953</b>
PRINTING & BINDING	10158062 - 620500	\$791	\$532	\$675	\$675	\$675	\$675
ADVERTISING	10158062 - 621000	\$4,388	\$655	\$4,500	\$6,000	\$6,000	\$6,000
TELEPHONE	10158062 - 622000	\$2,129	\$2,071	\$2,376	\$2,376	\$2,376	\$2,376
TRAVEL	10158062 - 623000	\$7,594	\$3,270	\$0	\$0	\$0	\$0
AUTO MILEAGE	10158062 - 623500	\$9,676	\$7,646	\$9,600	\$1,600	\$1,600	\$1,600
SUBSCRIPTIONS	10158062 - 624500	\$719	\$1,032	\$1,450	\$1,450	\$1,450	\$1,450
CONTRACTED SERVICES	10158062 - 628800	\$4,474	\$8,345	\$7,500	\$7,500	\$7,500	\$7,500
CONTRACTED SERVICES - LEGAL	10158062 - 628801	\$24,854	\$41,090	\$20,000	\$25,000	\$25,000	\$25,000
TRAINING	10158062 - 629000	\$34,907	\$58,617	\$77,035	\$17,300	\$17,300	\$12,500
EDUCATIONAL REIMBURSEMENT	10158062 - 629900	\$9,319	\$12,933	\$13,345	\$12,500	\$12,500	\$12,500
		<b>\$98,850</b>	<b>\$136,193</b>	<b>\$136,481</b>	<b>\$74,401</b>	<b>\$74,401</b>	<b>\$69,601</b>
OFFICE SUPPLIES	10158063 - 630500	\$831	\$2,231	\$850	\$1,300	\$1,300	\$1,300
PRINTING SUPPLIES	10158063 - 631000	\$0	\$0	\$170	\$170	\$170	\$170
		<b>\$831</b>	<b>\$2,231</b>	<b>\$1,020</b>	<b>\$1,470</b>	<b>\$1,470</b>	<b>\$1,470</b>
EMPLOYEE RECOGNITION	10158064 - 641158	\$0	\$92	\$0	\$7,000	\$7,000	\$7,000
SAFETY	10158064 - 641159	\$0	\$812	\$2,000	\$2,800	\$2,800	\$2,800
DUES & MEMBERSHIPS	10158064 - 642000	\$265	\$75	\$750	\$750	\$750	\$750
		<b>\$265</b>	<b>\$979</b>	<b>\$2,750</b>	<b>\$10,550</b>	<b>\$10,550</b>	<b>\$10,550</b>
OFFICE EQUIPMENT	10158065 - 650500	\$246	\$0	\$0	\$0	\$0	\$0
		<b>\$246</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
TRANSFER OUT	10158088 - 900001	\$360	\$360	\$360	\$360	\$360	\$360
		<b>\$360</b>	<b>\$360</b>	<b>\$360</b>	<b>\$360</b>	<b>\$360</b>	<b>\$360</b>
<b>TOTAL HUMAN RESOURCES</b>		<b>\$335,009</b>	<b>\$420,579</b>	<b>\$431,627</b>	<b>\$396,734</b>	<b>\$396,734</b>	<b>\$391,934</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>HUMAN RESOURCES</b>			
HOURLY	10158061 - 611000 1 PURCHASING AGT-BENEFIT MGR 1 HR SPECIALIST 1 SAFETY COORDINATOR	\$140,487	\$140,487
SALARY	10158061 - 611500 1 HUMAN RESOURCE DIRECTOR 1 EMP RELATIONS MANAGER	\$167,966	\$167,966
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- ads cost more, recruiting now includes attending job fairs, actual as of end Dec 2019 indicates \$4500 will be too low for future Incr costs to recruit. at 6,000.00 = 6,000	\$6,000	\$6,000
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 HR incl Safety Coord and Social Services staff who use personal vehicle for city business and to attend trainings at IRS rate, currently \$0.575 per mile. at 1,600.00 = 1,600	\$1,600	\$1,600
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 Contracts (5) expire June 2021; likely Fire will be contentious with modest outside legal; PD at 25,000.00 = 25,000	\$25,000	\$25,000

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
TRAINING	10158062 - 629000	\$17,300	\$12,500
EDUCATIONAL REIMBURSEMENT	10158062 - 629900 1.00 Employee tuition reimbursement for degree programs and continuing education FY15-19's 5 yr avg of actuals	12,500.00 = 12,500	\$12,500
OFFICE SUPPLIES	10158063 - 630500 1.00 General office supplies, copy paper - \$850 Filing cabinet at \$450 WB Mason	1,300.00 = 1,300	\$1,300
PRINTING SUPPLIES	10158063 - 631000 1.00 Ink cartridges for fax machine	170.00 = 170	\$170
EMPLOYEE RECOGNITION	10158064 - 641158 1.00 Employee Recognitions - Breakfast or other event 1.00 New Hire Orientation items, including bags, metal water bottles and folders	5,000.00 = 5,000 2,000.00 = 2,000	\$7,000
SAFETY	10158064 - 641159 1.00 Safety Program ergonomic and safety supplies	2,800.00 = 2,800	\$2,800
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)	750.00 = 750	\$750
TRANSFER OUT	10158088 - 900001 5.00 Avaya Replacement 5 Phones @ \$6. x 12 months	72.00 = 360	\$360
<b>TOTAL HUMAN RESOURCES</b>		<b>\$396,734</b>	<b>\$391,934</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>CITY BUILDING</b>							
HOURLY	10159061 - 611000	\$55,615	\$379,728	\$414,890	\$493,089	\$443,456	\$421,626
SALARY	10159061 - 611500	\$4,134	\$74,821	\$77,477	\$82,382	\$82,382	\$82,382
TEMPORARY HELP	10159061 - 612000	\$760	\$0	\$0	\$0	\$0	\$0
OVERTIME	10159061 - 612500	\$662	\$2,820	\$7,000	\$10,000	\$3,000	\$3,000
		<b>\$61,171</b>	<b>\$457,369</b>	<b>\$499,367</b>	<b>\$585,471</b>	<b>\$528,838</b>	<b>\$507,008</b>
POSTAGE	10159062 - 621500	\$35,719	\$40,979	\$41,000	\$41,000	\$41,000	\$41,000
TELEPHONE	10159062 - 622000	\$1,046	\$3,182	\$3,287	\$4,130	\$4,130	\$4,130
WATER & SEWER	10159062 - 622400	\$1,261	\$1,352	\$2,016	\$2,016	\$2,016	\$2,216
ELECTRIC	10159062 - 622500	\$51,669	\$51,803	\$56,280	\$56,280	\$53,280	\$49,500
AUTO MILEAGE	10159062 - 623500	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
CLEANING	10159062 - 625000	\$0	\$18	\$1,000	\$1,000	\$1,000	\$1,000
MOTOR VEHICLE MAINT	10159062 - 626500	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
EQUIPMENT MAINTENANCE	10159062 - 627000	\$2,153	\$3,920	\$4,990	\$5,170	\$5,170	\$5,170
BUILDING MAINTENANCE	10159062 - 627500	\$49,451	\$26,327	\$28,405	\$27,200	\$23,500	\$25,000
CONTRACTED SERVICES -ENERG	10159062 - 628806	\$17,939	\$18,233	\$18,755	\$20,000	\$20,000	\$18,500
TRAINING	10159062 - 629000	\$0	\$0	\$0	\$1,000	\$1,000	\$0
		<b>\$159,240</b>	<b>\$145,814</b>	<b>\$155,733</b>	<b>\$159,796</b>	<b>\$153,096</b>	<b>\$148,516</b>
OFFICE SUPPLIES	10159063 - 630500	\$51	\$445	\$500	\$500	\$500	\$500
HEATING FUEL	10159063 - 631500	\$7,834	\$7,512	\$8,520	\$8,520	\$8,520	\$8,520
GAS & OIL	10159063 - 632000	\$0	\$0	\$0	\$720	\$720	\$720
CLOTHING	10159063 - 634500	\$0	\$0	\$0	\$1,200	\$1,200	\$1,200
CLEANING SUPPLIES	10159063 - 636500	\$1,772	\$6,234	\$10,000	\$10,000	\$10,000	\$10,000
MISC SUPPLIES	10159063 - 639900	\$833	\$2,136	\$1,750	\$1,000	\$1,000	\$1,000
		<b>\$10,490</b>	<b>\$16,328</b>	<b>\$20,770</b>	<b>\$21,940</b>	<b>\$21,940</b>	<b>\$21,940</b>
RENT	10159064 - 641000	\$3,600	\$3,600	\$6,432	\$6,432	\$6,432	\$6,432
		<b>\$3,600</b>	<b>\$3,600</b>	<b>\$6,432</b>	<b>\$6,432</b>	<b>\$6,432</b>	<b>\$6,432</b>
OFFICE EQUIPMENT	10159065 - 650500	\$780	\$25,326	\$450	\$450	\$450	\$450
BUILDINGS	10159065 - 658000	\$10,000	\$6,092	\$7,500	\$9,700	\$9,700	\$9,700
		<b>\$10,780</b>	<b>\$31,419</b>	<b>\$7,950</b>	<b>\$10,150</b>	<b>\$10,150</b>	<b>\$10,150</b>
TRANSFER OUT	10159088 - 900001	\$72	\$72	\$72	\$72	\$72	\$72
		<b>\$72</b>	<b>\$72</b>	<b>\$72</b>	<b>\$72</b>	<b>\$72</b>	<b>\$72</b>
<b>TOTAL CITY BUILDING</b>		<b>\$245,352</b>	<b>\$654,602</b>	<b>\$690,324</b>	<b>\$783,861</b>	<b>\$720,528</b>	<b>\$694,118</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>CITY BUILDING</b>								
HOURLY	10159061 - 611000	2 1 POLICE CUSTODIAN 1 BUILDING MAINT SUPERVISOR 9 BUILDING MAINTENANCE CUSTODIAN					\$443,456	\$421,626
SALARY	10159061 - 611500	1 BUILDINGS/GROUNDS MANAGER					\$82,382	\$82,382
OVERTIME	10159061 - 612500	1.00	at	3,000.00	=	3,000	\$3,000	\$3,000
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 12.00 Conversant - Switchboard and Fax Line Charges 1.00 Foreign Language Translation - Annual Renewal Fee 50.00 Internet Charges	at at at at	2,415.00 90.00 35.00 12.00	= = = =	2,415 1,080 35 600	\$4,130	\$4,130
WATER & SEWER	10159062 - 622400	12.00 REDBANK HUB 12.00 Service at City Hall & City Hall Annex	at at	236.00 165.00	= =	216 1,800	\$2,016	\$2,216
ELECTRIC	10159062 - 622500	12.00 Service at 41 Thomas Street (Annex) 12.00 Service at City Hall 12.00 Solar Accounts -Surcharge 12.00 Various Other Electical	at at at at	285.00 1,100.00 2,630.00 1,320.00	= = = =	3,000 12,600 36,000 1,680	\$53,280	\$49,500
AUTO MILEAGE	10159062 - 623500	1.00 MILEAGE	at	1,000.00	=	1,000	\$1,000	\$1,000
CLEANING	10159062 - 625000	1.00 Miscellaneous Other Cleanings	at	1,000.00	=	1,000	\$1,000	\$1,000
MOTOR VEHICLE MAINT	10159062 - 626500	1.00 Pick Up Truck Nissan Leaf	at	1,000.00	=	1,000	\$1,000	\$1,000

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
EQUIPMENT MAINTENANCE 10159062 - 627000	1.00 Fire Extinguisher Inspections	at	120.00	=	120		\$5,170	\$5,170
	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	425.00	=	1,700			
	1.00 Postage Meter Various	at	500.00	=	500			
	1.00 Repair of custodial equipment	at	800.00	=	800			
	<hr/>							
BUILDING MAINTENANCE 10159062 - 627500	1.00 Boiler Service	at	5,000.00	=	5,000		\$23,500	\$25,000
	1.00 City Hall HUB Detention Basin Annual Inspection	at	600.00	=	600			
	1.00 Elevator Inspection	at	300.00	=	300			
	4.00 Elevator maintenance	at	500.00	=	2,000			
	1.00 Fire Alarm Maintenance Contract	at	1,000.00	=	1,000			
	1.00 HVAC	at	1,500.00	=	1,500			
	1.00 Repairs & General Maintenance	at	12,500.00	=	12,500			
	1.00 Security alarm maintenance	at	600.00	=	600			
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CONTRACTED SERVICES -ENERGY 10159062 - 628806	1.00 Siemens Maintenance Contract -Estimate	at	18,500.00	=	20,000		\$20,000	\$18,500
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TRAINING 10159062 - 629000	1.00 Various Training	at	1,000.00	=	1,000		\$1,000	
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OFFICE SUPPLIES 10159063 - 630500	1.00 MISC. OFFICE SUPPLIES	at	500.00	=	500		\$500	\$500
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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			
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GAS & OIL 10159063 - 632000	12.00 Pick Up Truck	at	60.00	=	720		\$720	\$720
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CLOTHING 10159063 - 634500	1.00 STAFF UNIFORMS	at	1,200.00	=	1,200		\$1,200	\$1,200
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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			
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MISC SUPPLIES 10159063 - 639900	1.00 Keys, hardware items, small repair parts	at	1,000.00	=	1,000		\$1,000	\$1,000

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
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	NEW CARPET COUNCIL CHAMBERS	at	7,700.00	=	7,700	\$9,700	\$9,700
		1.00	PAINTING, CARPETING, CITY HALL UPDATES	at	2,000.00	=	2,000		
TRANSFER OUT	10159088 - 900001	1.00	Avaya Replacement 1 Phone @ \$6 x 12 months	at	72.00	=	72	\$72	\$72
<b>TOTAL CITY BUILDING</b>								<b>\$720,528</b>	<b>\$694,118</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>POLICE DEPARTMENT</b>							
HOURLY	10263061 - 611000	\$3,266,317	\$3,303,505	\$3,632,381	\$3,769,041	\$3,714,961	\$3,778,467
SCHOOL CROSSING GUIDES	10263061 - 611100	\$27,899	\$34,319	\$43,500	\$43,500	\$43,500	\$43,500
POLICE IN-SERVICE TRAINING	10263061 - 611300	\$55,779	\$46,920	\$35,500	\$50,000	\$50,000	\$50,000
POLICE COURT APPEARANCES	10263061 - 611400	\$16,379	\$17,634	\$43,500	\$43,500	\$43,500	\$23,500
SALARY	10263061 - 611500	\$178,547	\$184,419	\$185,768	\$200,182	\$200,182	\$200,182
OVERTIME	10263061 - 612500	\$270,548	\$350,214	\$262,900	\$350,000	\$350,000	\$325,000
		<b>\$3,815,469</b>	<b>\$3,937,010</b>	<b>\$4,203,549</b>	<b>\$4,456,223</b>	<b>\$4,402,143</b>	<b>\$4,420,649</b>
PRINTING & BINDING	10263062 - 620500	\$3,835	\$5,637	\$5,600	\$6,160	\$6,160	\$6,160
TELEPHONE	10263062 - 622000	\$28,056	\$31,515	\$41,877	\$39,160	\$39,160	\$39,160
WATER & SEWER	10263062 - 622400	\$1,060	\$1,190	\$1,080	\$1,080	\$1,080	\$1,080
ELECTRIC	10263062 - 622500	\$9,474	\$9,137	\$11,400	\$9,840	\$8,880	\$8,880
SUBSCRIPTIONS	10263062 - 624500	\$0	\$1,379	\$4,075	\$3,710	\$3,710	\$3,710
CLEANING	10263062 - 625000	\$1,064	\$893	\$2,000	\$2,000	\$2,000	\$2,000
MOTOR VEHICLE MAINT	10263062 - 626500	\$1,199	\$-1,400	\$1,200	\$1,200	\$1,200	\$1,200
EQUIPMENT MAINTENANCE	10263062 - 627000	\$42,592	\$38,810	\$67,460	\$67,460	\$67,460	\$67,460
RADIO MAINTENANCE	10263062 - 627100	\$12,562	\$20,582	\$15,000	\$15,000	\$7,500	\$7,500
BUILDING MAINTENANCE	10263062 - 627500	\$11,581	\$50,753	\$33,500	\$33,500	\$31,000	\$31,000
CRIMINAL INVESTIGATION	10263062 - 628000	\$4,215	\$5,261	\$5,000	\$5,000	\$5,000	\$5,000
CONTRACTED SERVICES	10263062 - 628800	\$43,133	\$41,426	\$46,403	\$46,403	\$46,403	\$46,403
TRAINING	10263062 - 629000	\$41,333	\$41,335	\$37,150	\$60,150	\$60,150	\$60,150
		<b>\$200,103</b>	<b>\$246,519</b>	<b>\$271,745</b>	<b>\$290,663</b>	<b>\$279,703</b>	<b>\$279,703</b>
OFFICE SUPPLIES	10263063 - 630500	\$6,171	\$7,386	\$4,500	\$6,000	\$6,000	\$6,000
HEATING FUEL	10263063 - 631500	\$14,942	\$23,397	\$37,400	\$33,000	\$27,900	\$27,900
GAS & OIL	10263063 - 632000	\$70,458	\$76,235	\$73,135	\$76,985	\$75,035	\$74,958
TIRES	10263063 - 632500	\$9,287	\$9,249	\$9,500	\$9,500	\$9,500	\$9,500
VEHICLE WASH	10263063 - 632501	\$0	\$2,351	\$2,000	\$3,500	\$3,500	\$3,500
CLOTHING	10263063 - 634500	\$46,493	\$59,862	\$60,870	\$61,465	\$61,465	\$53,765
MEDICAL & LAB SUPPLIES	10263063 - 635000	\$1,948	\$4,290	\$2,600	\$5,400	\$5,400	\$5,400
PUBLIC SAFETY SUPPLIES	10263063 - 635800	\$37,699	\$36,192	\$27,850	\$31,850	\$31,850	\$31,850
SMALL TOOLS	10263063 - 636000	\$2,070	\$2,026	\$1,500	\$2,000	\$2,000	\$2,000
CLEANING SUPPLIES	10263063 - 636500	\$2,942	\$2,901	\$2,500	\$2,900	\$2,900	\$2,900
ANIMAL SUPPLIES	10263063 - 637100	\$5,781	\$6,187	\$5,000	\$6,000	\$6,000	\$6,000
VEHICLE SUPPLIES	10263063 - 638600	\$31,104	\$34,054	\$26,000	\$30,000	\$30,000	\$30,000
		<b>\$228,894</b>	<b>\$264,132</b>	<b>\$252,855</b>	<b>\$268,600</b>	<b>\$261,550</b>	<b>\$253,773</b>
DUES & MEMBERSHIPS	10263064 - 642000	\$2,448	\$7,450	\$7,265	\$7,795	\$7,795	\$7,795
		<b>\$2,448</b>	<b>\$7,450</b>	<b>\$7,265</b>	<b>\$7,795</b>	<b>\$7,795</b>	<b>\$7,795</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
COMPUTER HARDWARE	10263065 - 650400	\$14,790	\$1,589	\$1,500	\$1,500	\$1,500	\$1,500
MOTOR VEHICLES	10263065 - 651000	\$120,915	\$70,832	\$150,000	\$190,330	\$190,330	\$190,330
PUBLIC SAFETY EQUIPMENT	10263065 - 652500	\$0	\$0	\$0	\$23,608	\$18,588	\$18,588
COMMUNICATIONS EQUIPMENT	10263065 - 652800	\$0	\$0	\$7,000	\$12,000	\$12,000	\$12,000
OTHER EQUIPMENT	10263065 - 656000	\$0	\$0	\$2,400	\$0	\$0	\$0
		<b>\$135,705</b>	<b>\$72,421</b>	<b>\$160,900</b>	<b>\$227,438</b>	<b>\$222,418</b>	<b>\$222,418</b>
TRANSFER OUT	10263088 - 900001	\$12,908	\$12,908	\$12,908	\$10,808	\$10,808	\$10,808
		<b>\$12,908</b>	<b>\$12,908</b>	<b>\$12,908</b>	<b>\$10,808</b>	<b>\$10,808</b>	<b>\$10,808</b>
<b>TOTAL POLICE DEPARTMENT</b>		<b>\$4,395,526</b>	<b>\$4,540,440</b>	<b>\$4,909,222</b>	<b>\$5,261,527</b>	<b>\$5,184,417</b>	<b>\$5,195,146</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>POLICE DEPARTMENT</b>			
HOURLY	10263061 - 611000		
	4 POLICE LIEUTENANTS		
	7 POLICE SERGEANT		
	38 POLICE PATROL		
	3 POLICE DETECTIVE		
	1 POLICE MECHANIC		
	1 ANIMAL CONTROL OFFICER		
	1 MDEA-PATROL		
	1 POLICE PATROL AS OF 7/1/ 2008		
	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		
	1.00 CAD/RMS ProPhoenix Training	15,000.00 = 15,000	\$50,000
	1.00 GENERAL IN-SERVICE TRAINING	35,000.00 = 35,000	\$50,000
POLICE COURT APPEARANCES	10263061 - 611400	\$43,500	\$23,500
SALARY	10263061 - 611500		
	1 POLICE CHIEF		
	1 DEPUTY POLICE CHIEF	\$200,182	\$200,182
OVERTIME	10263061 - 612500	\$350,000	\$325,000
PRINTING & BINDING	10263062 - 620500		
	1.00 Complaint forms	1,000.00 = 1,000	\$6,160
	1.00 Computer paper	1,000.00 = 1,000	\$6,160
	1.00 Evidence cards	150.00 = 150	
	1.00 Informational pamphlets	750.00 = 750	
	1.00 Law books	1,560.00 = 1,560	
	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  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
TELEPHONE	10263062 - 622000	12.00 Cellphones and Mobile air cards/annual fee	at	2,350.00	=	28,200	\$39,160	\$39,160
		12.00 Contractual Cellphone Stipends	at	455.00	=	5,460		
		1.00 Internet	at	100.00	=	100		
		12.00 OFFICE PHONES	at	300.00	=	3,600		
		12.00 Secured Communications-Special agreement rate	at	150.00	=	1,800		
		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	740.00	=	8,880	\$8,880	\$8,880
SUBSCRIPTIONS	10263062 - 624500	1.00 Accreditation Standards	at	100.00	=	100	\$3,710	\$3,710
		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 IACP NET SERVICE ACCESS	at	1,235.00	=	1,235		
		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 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  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</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			
	RADIO MAINTENANCE 10263062 - 627100	1.00 Radio Repairs	at	7,500.00	=	7,500		
BUILDING MAINTENANCE 10263062 - 627500	1.00 Furnance/Heat/AC Maintenance and Repair	at	7,000.00	=	7,000	\$31,000	\$31,000	
	1.00 Permits, Inspections and Licenses	at	3,000.00	=	3,000			
	1.00 Electrical Repairs	at	2,000.00	=	2,000			
	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			
CRIMINAL INVESTIGATION 10263062 - 628000	1.00 Other Crime investigation costs	at	800.00	=	800	\$5,000	\$5,000	
	12.00 West Law Updates	at	350.00	=	4,200			
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  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
TRAINING	10263062 - 629000	1.00	Accreditation Conference	at	1,600.00	=	1,600	\$60,150	\$60,150
		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		
		6.00	New officer training at MCJA	at	3,000.00	=	18,000		
		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	Trained Officer Reimbursement (Bluepin Hire)	at	20,000.00	=	20,000		
		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	6,000.00	=	6,000	\$6,000	\$6,000
HEATING FUEL	10263063 - 631500	800.00	Heating oil for Police Garage	at	3.00	=	2,400	\$27,900	\$27,900
		10,200.00	Heating oil for Police Station	at	2.50	=	25,500		
GAS & OIL	10263063 - 632000	425.00	Diesel for police fleet vehicles	at	1.95	=	935	\$75,035	\$74,958
		39,000.00	Gasoline for police fleet vehicles	at	1.90	=	74,100		
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							\$3,500	\$3,500

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
CLOTHING	10263063 - 634500	1.00 Mechanic uniforms	at	300.00	=	300	\$61,465	\$53,765	
		1.00 Animal Control Officer uniform and accessories	at	500.00	=	500			
		5.00 Body Armor	at	825.00	=	4,125			
		13.00 Contractual clothing allowance for Command and Supervisors	at	430.00	=	5,590			
		44.00 Contractual clothing allowance for Patrol Officers	at	500.00	=	22,000			
		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	12.00 AED Protective Cases (waterproof cases)	at	200.00	=	2,400	\$5,400	\$5,400	
		1.00 Various Medical Supplies	at	3,000.00	=	3,000			
PUBLIC SAFETY SUPPLIES	10263063 - 635800	1.00 Taser Cartridges/Battery Packs	at	2,000.00	=	2,000	\$31,850	\$31,850	
		1.00 Ammunition, targets & cleaning	at	18,000.00	=	18,000			
		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						\$2,000	\$2,000	
CLEANING SUPPLIES	10263063 - 636500						\$2,900	\$2,900	

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
ANIMAL SUPPLIES	10263063 - 637100	3.00	Costs for Three Dogs	at	2,000.00	=	6,000	\$6,000	\$6,000
VEHICLE SUPPLIES	10263063 - 638600							\$30,000	\$30,000
DUES & MEMBERSHIPS	10263064 - 642000	1.00	Animal Control Officer Association	at	50.00	=	50	\$7,795	\$7,795
		1.00	Annual Accreditation Fees	at	4,595.00	=	4,595		
		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	1.00	Computer Related Equipment	at	1,500.00	=	1,500	\$1,500	\$1,500
MOTOR VEHICLES	10263065 - 651000	1.00	2020 Tahoe	at	39,350.00	=	39,350	\$190,330	\$190,330
		4.00	Extended Warranty 5 yrs/100,000 miles	at	2,400.00	=	9,600		
		4.00	Fit-Up of new cruisers	at	2,500.00	=	10,000		
		2.00	Ford Utility Hybrid (Admin Vehicles)	at	40,550.00	=	81,100		
		1.00	Ford Utility Hybrid (Line Vehicle)	at	41,500.00	=	41,500		
		4.00	Gun Vaults for new cruisers	at	2,195.00	=	8,780		
PUBLIC SAFETY EQUIPMENT	10263065 - 652500	1.00	Data Trackers for Traffic Enforcement	at	5,020.00	=	5,020	\$18,588	\$18,588
		64.00	Handgun replacement	at	212.00	=	13,568		
COMMUNICATIONS EQUIPMENT	10263065 - 652800	2.00	MOTOROLA RADIOS	at	6,000.00	=	12,000	\$12,000	\$12,000
OTHER EQUIPMENT	10263065 - 656000							\$0	
TRANSFER OUT	10263088 - 900001	39.00	Avaya Replacement 39 Phone @ \$6 x 12 months	at	72.00	=	2,808	\$10,808	\$10,808
		1.00	Body Armor Replacement Reserve	at	5,000.00	=	5,000		
		1.00	Photocopiers - Equipment Reserve	at	3,000.00	=	3,000		
<b>TOTAL POLICE DEPARTMENT</b>								<b>\$5,184,417</b>	<b>\$5,195,146</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>FIRE DEPARTMENT</b>							
HOURLY	10264061 - 611000	\$3,629,349	\$3,606,056	\$3,855,925	\$3,906,919	\$3,923,767	\$3,923,767
SALARY	10264061 - 611500	\$266,428	\$416,697	\$427,404	\$450,998	\$450,998	\$450,998
OVERTIME	10264061 - 612500	\$325,765	\$347,774	\$335,000	\$385,000	\$385,000	\$385,000
CALL COMPANIES	10264061 - 613000	\$81,302	\$79,098	\$85,000	\$85,000	\$85,000	\$85,000
EDUC/PHYS INCENTIVE	10264061 - 614000	\$0	\$2,000	\$4,000	\$4,000	\$4,000	\$4,000
		<b>\$4,302,843</b>	<b>\$4,451,625</b>	<b>\$4,707,329</b>	<b>\$4,831,917</b>	<b>\$4,848,765</b>	<b>\$4,848,765</b>
PRINTING & BINDING	10264062 - 620500	\$2,187	\$1,580	\$2,500	\$2,500	\$2,500	\$2,500
TELEPHONE	10264062 - 622000	\$18,519	\$18,695	\$22,940	\$24,070	\$24,070	\$24,070
WATER & SEWER	10264062 - 622400	\$190,472	\$182,443	\$187,284	\$193,680	\$193,680	\$193,680
ELECTRIC	10264062 - 622500	\$32,510	\$40,791	\$48,300	\$48,300	\$39,350	\$39,350
SUBSCRIPTIONS	10264062 - 624500	\$149	\$393	\$263	\$263	\$263	\$263
MEDICAL SERVICES	10264062 - 625500	\$0	\$0	\$8,000	\$8,000	\$8,000	\$8,000
EQUIPMENT RENTAL	10264062 - 626000	\$0	\$275	\$1,000	\$1,000	\$1,000	\$1,000
MOTOR VEHICLE MAINT	10264062 - 626500	\$80,991	\$89,601	\$80,000	\$80,000	\$80,000	\$80,000
EQUIPMENT MAINTENANCE	10264062 - 627000	\$27,886	\$21,278	\$21,760	\$25,500	\$25,500	\$25,500
RADIO MAINTENANCE	10264062 - 627100	\$20,175	\$10,814	\$10,000	\$10,000	\$10,000	\$10,000
BUILDING MAINTENANCE	10264062 - 627500	\$72,696	\$172,145	\$51,500	\$52,000	\$50,000	\$50,000
CONTRACTED SERVICES	10264062 - 628800	\$69,621	\$75,172	\$78,820	\$78,820	\$78,820	\$78,820
TRAINING	10264062 - 629000	\$27,859	\$55,404	\$38,300	\$39,300	\$39,300	\$39,300
		<b>\$543,064</b>	<b>\$668,591</b>	<b>\$550,667</b>	<b>\$563,433</b>	<b>\$552,483</b>	<b>\$552,483</b>
OFFICE SUPPLIES	10264063 - 630500	\$5,930	\$7,562	\$4,000	\$4,000	\$4,000	\$4,000
HEATING FUEL	10264063 - 631500	\$38,983	\$40,385	\$38,840	\$38,840	\$41,500	\$41,500
GAS & OIL	10264063 - 632000	\$36,704	\$40,597	\$39,155	\$39,155	\$38,293	\$35,493
TIRES	10264063 - 632500	\$2,504	\$3,568	\$7,000	\$7,000	\$7,000	\$7,000
VEHICLE WASH	10264063 - 632501	\$0	\$30	\$2,235	\$2,235	\$2,235	\$2,235
FOOD	10264063 - 633500	\$3,326	\$1,801	\$1,500	\$5,500	\$1,500	\$1,500
CLOTHING	10264063 - 634500	\$56,314	\$33,873	\$25,000	\$35,000	\$35,000	\$35,000
PROTECTIVE GEAR	10264063 - 634510	\$0	\$38,553	\$41,550	\$41,550	\$41,550	\$41,550
MEDICAL & LAB SUPPLIES	10264063 - 635000	\$74,276	\$69,855	\$70,000	\$70,000	\$70,000	\$70,000
PUBLIC SAFETY SUPPLIES	10264063 - 635800	\$7,073	\$6,443	\$7,000	\$7,000	\$7,000	\$7,000
CLEANING SUPPLIES	10264063 - 636500	\$6,786	\$6,425	\$8,000	\$8,000	\$8,000	\$8,000
VEHICLE SUPPLIES	10264063 - 638600	\$4,863	\$5,754	\$5,000	\$5,000	\$5,000	\$5,000
MISC SUPPLIES	10264063 - 639900	\$2,378	\$3,290	\$3,500	\$3,500	\$3,500	\$3,500
		<b>\$239,137</b>	<b>\$258,136</b>	<b>\$252,780</b>	<b>\$266,780</b>	<b>\$264,578</b>	<b>\$261,778</b>
RENT	10264064 - 641000	\$1,750	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
DUES & MEMBERSHIPS	10264064 - 642000	\$5,003	\$4,565	\$4,725	\$4,725	\$4,725	\$4,725

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
CONTRIBUTIONS	10264064 - 643000	\$1,300	\$1,280	\$1,600	\$1,600	\$1,600	\$1,600
		<b>\$8,053</b>	<b>\$7,095</b>	<b>\$7,575</b>	<b>\$7,575</b>	<b>\$7,575</b>	<b>\$7,575</b>
COMPUTER HARDWARE	10264065 - 650400	\$50	\$0	\$0	\$0	\$0	\$0
PUBLIC SAFETY EQUIPMENT	10264065 - 652500	\$20,919	\$772	\$25,000	\$25,000	\$25,000	\$25,000
COMMUNICATIONS EQUIPMENT	10264065 - 652800	\$23,389	\$12,017	\$26,619	\$26,476	\$26,476	\$26,476
HOSE	10264065 - 659200	\$7,982	\$9,143	\$8,816	\$8,816	\$8,816	\$8,816
		<b>\$52,340</b>	<b>\$21,933</b>	<b>\$60,435</b>	<b>\$60,292</b>	<b>\$60,292</b>	<b>\$60,292</b>
TRANSFER OUT	10264088 - 900001	\$201,584	\$201,584	\$201,584	\$251,584	\$201,584	\$176,584
		<b>\$201,584</b>	<b>\$201,584</b>	<b>\$201,584</b>	<b>\$251,584</b>	<b>\$201,584</b>	<b>\$176,584</b>
<b>TOTAL FIRE DEPARTMENT</b>		<b>\$5,347,020</b>	<b>\$5,608,964</b>	<b>\$5,780,370</b>	<b>\$5,981,581</b>	<b>\$5,935,277</b>	<b>\$5,907,477</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>FIRE DEPARTMENT</b>			
HOURLY	10264061 - 611000		
	1 HEALTH INSPECTOR		
	3 FIRE DEPARTMENT CAPTAIN		
	9 FIRE LIEUTENANT		
	52 FIREFIGHTER		
	1 FIRE DEPT ADMIN.SECRETARY		
	1 EMS COORDINATOR		
	1 FIRE INSPECTOR		
	1 FIRE DEPT CUSTODIAN		
	1 FIRE MECHANIC		
SALARY	10264061 - 611500		
	1 FIRE CHIEF		
	Includes \$4k stipend		
	4 DEPUTY FIRE CHIEF		
OVERTIME	10264061 - 612500		
	1.00 Overtime	at 360,000.00 = 360,000	\$385,000
	1.00 PRO PHOENIX TRAINING	at 10,000.00 = 10,000	\$385,000
	1.00 SWAT Team Paramedic Training	at 15,000.00 = 15,000	
CALL COMPANIES	10264061 - 613000		
	1.00 Call Company Wages	at 85,000.00 = 85,000	\$85,000
EDUC/PHYS INCENTIVE	10264061 - 614000		
	2.00 Paramedic Certification One Time Incentive	at 2,000.00 = 4,000	\$4,000
PRINTING & BINDING	10264062 - 620500		
	1.00 Paper, Inspection Forms, Permits, Call Company Payroll & Training Forms	at 2,500.00 = 2,500	\$2,500

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
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	\$24,070	\$24,070
		7.00 Cell Phone stipends for Staff Officers (4 Deputies, 1 EMS Coordinator, 1 Fire Inspector, and 1 Fire Alarm)	at	530.00	=	3,710		
		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		
WATER & SEWER	10264062 - 622400	12.00 12 Months Municipal Fire Protection (Hydrant Rental)	at	15,388.00	=	184,656	\$193,680	\$193,680
		12.00 12 Months Water & Sewer Usage For 6 Fire Stations 3% Increase per Water Rate Proposal	at	752.00	=	9,024		
ELECTRIC	10264062 - 622500	1.00 Cash Corner Station (Main Street)	at	3,000.00	=	3,000	\$39,350	\$39,350
		1.00 Central Station (Broadway)	at	20,000.00	=	20,000		
		1.00 Thornton Heights Station (Union St)	at	1,850.00	=	1,850		
		1.00 Western Ave Station (James Bakka Drive)	at	13,200.00	=	13,200		
		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

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
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		\$25,500	\$25,500
	4.00 Emergency Generators Semi-Annual Service (Willard, Central, Cash Corner, Western Ave)	at	425.00	=	1,700			
	5.00 Fire Alarm Panel Inspections (Willard, Central, Cash Corner, Thornton Heights, Western Ave)	at	300.00	=	1,500			
	1.00 Fire Extinguisher Inspections (Stations and Apparatus)	at	2,800.00	=	2,800			
	1.00 Maintenance On Equipment Carried On Vehicles	at	10,000.00	=	10,000			
	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			
	<hr/>							
RADIO MAINTENANCE            10264062 - 627100	1.00 Moblie Radio, Portable Radio, & Pager Repairs (Not Covered By Contract)	at	10,000.00	=	10,000		\$10,000	\$10,000
BUILDING MAINTENANCE    10264062 - 627500	1.00 Electrical Upgrades and Repairs as needed	at	1,500.00	=	1,500		\$50,000	\$50,000
	2.00 Elevator Inspections/Maintenance (2 Fire Stations)	at	650.00	=	1,300			
	1.00 General Building Maintenance For 6 Buildings Which Includes: Annual Routine Maintenance (To Including Masonary & Painting Repairs, Repair/Replace Overhead Doors). Emergency Repairs(To Including Windows & Roofs). This Also Covers Replacement Appliances/Furniture As Needed.	at	40,600.00	=	40,600			
	6.00 Heating System Annual Service (6 Buildings)	at	550.00	=	3,300			
	3.00 Pest Control (3 Fire Stations)	at	1,100.00	=	3,300			

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
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	38,500.00	=	38,500	\$39,300	\$39,300
		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	1.00 Cash Corner	at	7,000.00	=	7,000	\$41,500	\$41,500
		0.05 Natural Gas (5% allocation of MSF)	at	40,000.00	=	2,000		
		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	3,200.00	=	3,200		
		1.00 Propane (Thornton Heights Station & Cash Corner Garage)	at	4,100.00	=	4,100		
GAS & OIL	10264063 - 632000	14,000.00 Diesel Fuel	at	1.95	=	30,100	\$38,293	\$35,493
		4,050.00 Gasoline	at	1.86	=	7,533		
		150.00 Gasoline for Marine 48 (Boat)	at	4.40	=	660		
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

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
CLOTHING	10264063 - 634500	1.00 Clothing Required For Employees Uniforms, Shoes, & Misc Safety Equipment	at	35,000.00	=	35,000	\$35,000	\$35,000
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
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

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
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	8,626.00	=	8,626		\$26,476	\$26,476
	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	\$176,584
	1.00 Fire Vehicle Reserve	at	175,000.00	=	200,000			
<b>TOTAL FIRE DEPARTMENT</b>							<b>\$5,935,277</b>	<b>\$5,907,477</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>PUBLIC SAFETY COMMUNICATIONS</b>							
HOURLY	10265061 - 611000	\$156,793	\$161,972	\$192,183	\$200,266	\$200,266	\$200,266
OVERTIME	10265061 - 612500	\$38,452	\$21,064	\$47,000	\$35,000	\$35,000	\$35,000
		<b>\$195,244</b>	<b>\$183,036</b>	<b>\$239,183</b>	<b>\$235,266</b>	<b>\$235,266</b>	<b>\$235,266</b>
TELEPHONE	10265062 - 622000	\$4,886	\$2,009	\$7,260	\$2,100	\$2,100	\$2,100
WATER & SEWER	10265062 - 622400	\$1,386	\$1,140	\$1,260	\$2,280	\$2,280	\$2,280
ELECTRIC	10265062 - 622500	\$20,322	\$5,296	\$5,880	\$6,060	\$6,060	\$6,060
EQUIPMENT MAINTENANCE	10265062 - 627000	\$10,495	\$539	\$9,700	\$300	\$300	\$300
RADIO MAINTENANCE	10265062 - 627100	\$0	\$0	\$4,200	\$4,200	\$4,200	\$4,200
BUILDING MAINTENANCE	10265062 - 627500	\$7,846	\$11,522	\$7,500	\$7,500	\$7,000	\$7,000
TRAINING	10265062 - 629000	\$0	\$1,268	\$0	\$0	\$0	\$0
		<b>\$44,935</b>	<b>\$21,774</b>	<b>\$35,800</b>	<b>\$22,440</b>	<b>\$21,940</b>	<b>\$21,940</b>
CLOTHING	10265063 - 634500	\$0	\$40	\$0	\$0	\$0	\$0
		<b>\$0</b>	<b>\$40</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
PORTLAND/S PORTLAND DISPATC	10265067 - 672000	\$802,816	\$814,855	\$810,928	\$893,575	\$893,575	\$893,575
		<b>\$802,816</b>	<b>\$814,855</b>	<b>\$810,928</b>	<b>\$893,575</b>	<b>\$893,575</b>	<b>\$893,575</b>
TRANSFER OUT	10265088 - 900001	\$576	\$576	\$10,576	\$10,576	\$10,576	\$10,576
		<b>\$576</b>	<b>\$576</b>	<b>\$10,576</b>	<b>\$10,576</b>	<b>\$10,576</b>	<b>\$10,576</b>
<b>TOTAL PUBLIC SAFETY COMMUNICATIONS</b>		<b>\$1,043,572</b>	<b>\$1,020,281</b>	<b>\$1,096,487</b>	<b>\$1,161,857</b>	<b>\$1,161,357</b>	<b>\$1,161,357</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>PUBLIC SAFETY COMMUNICATIONS</b>			
HOURLY	10265061 - 611000 1 3 TELECOMMUNICATOR	\$200,266	\$200,266
OVERTIME	10265061 - 612500 1.00 OVERTIME	35,000.00 = 35,000	\$35,000
TELEPHONE	10265062 - 622000 12.00 Local and Long Distance Charges	175.00 = 2,100	\$2,100
WATER & SEWER	10265062 - 622400 12.00 Water and Sewer	190.00 = 2,280	\$2,280
ELECTRIC	10265062 - 622500 12.00 Monthly Power Bills	505.00 = 6,060	\$6,060
EQUIPMENT MAINTENANCE	10265062 - 627000 1.00 Phone Maintenance	300.00 = 300	\$300
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	7,000.00 = 7,000	\$7,000
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	779,397.00 = 779,397 114,178.00 = 114,178	\$893,575 \$893,575
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 \$10,576
<b>TOTAL PUBLIC SAFETY COMMUNICATIONS</b>		<b>\$1,161,357</b>	<b>\$1,161,357</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>CODE ENFORCEMENT DEPARTMENT</b>							
HOURLY	10266061 - 611000	\$195,355	\$211,521	\$286,933	\$313,581	\$313,581	\$297,864
SALARY	10266061 - 611500	\$60,930	\$69,707	\$84,858	\$86,386	\$86,386	\$86,386
TEMPORARY HELP	10266061 - 612000	\$2,133	\$900	\$3,250	\$5,000	\$5,000	\$5,000
OVERTIME	10266061 - 612500	\$80	\$486	\$400	\$3,000	\$1,000	\$1,000
		<b>\$258,498</b>	<b>\$282,613</b>	<b>\$375,441</b>	<b>\$407,967</b>	<b>\$405,967</b>	<b>\$390,250</b>
PRINTING & BINDING	10266062 - 620500	\$412	\$367	\$600	\$500	\$500	\$500
TELEPHONE	10266062 - 622000	\$3,323	\$3,332	\$3,720	\$3,720	\$3,720	\$3,720
TRAFFIC LIGHTS	10266062 - 622600	\$19,318	\$19,805	\$21,500	\$21,500	\$21,500	\$21,500
STREET LIGHTS	10266062 - 622700	\$339,104	\$116,256	\$114,000	\$114,000	\$104,000	\$104,000
AUTO MILEAGE	10266062 - 623500	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
SUBSCRIPTIONS	10266062 - 624500	\$225	\$0	\$250	\$250	\$250	\$250
MOTOR VEHICLE MAINT	10266062 - 626500	\$387	\$1,068	\$1,700	\$1,500	\$1,500	\$1,500
EQUIPMENT MAINTENANCE	10266062 - 627000	\$0	\$515	\$0	\$0	\$0	\$0
BUILDING MAINTENANCE	10266062 - 627500	\$973	\$3,023	\$0	\$0	\$0	\$0
CONTRACTED SERVICES	10266062 - 628800	\$49,212	\$128,480	\$45,600	\$25,600	\$2,600	\$2,600
CONTRACT SERVICES-ENGINEER	10266062 - 628802	\$18,953	\$13,646	\$0	\$0	\$0	\$0
TRAINING	10266062 - 629000	\$0	\$60	\$0	\$3,880	\$3,880	\$3,880
		<b>\$431,907</b>	<b>\$286,553</b>	<b>\$187,370</b>	<b>\$171,950</b>	<b>\$138,950</b>	<b>\$138,950</b>
OFFICE SUPPLIES	10266063 - 630500	\$2,380	\$2,530	\$1,100	\$2,000	\$2,000	\$2,000
GAS & OIL	10266063 - 632000	\$1,569	\$916	\$1,596	\$2,096	\$2,054	\$2,054
TIRES	10266063 - 632500	\$1,895	\$0	\$800	\$800	\$800	\$800
VEHICLE WASH	10266063 - 632501	\$0	\$18	\$400	\$200	\$200	\$200
CLOTHING	10266063 - 634500	\$718	\$582	\$500	\$1,000	\$1,000	\$1,000
PUBLIC SAFETY SUPPLIES	10266063 - 635800	\$98	\$569	\$400	\$400	\$400	\$400
SMALL TOOLS	10266063 - 636000	\$1,011	\$361	\$200	\$300	\$300	\$300
BOOKS	10266063 - 638200	\$1,296	\$41	\$700	\$1,300	\$1,300	\$1,300
		<b>\$8,967</b>	<b>\$5,018</b>	<b>\$5,696</b>	<b>\$8,096</b>	<b>\$8,054</b>	<b>\$8,054</b>
DUES & MEMBERSHIPS	10266064 - 642000	\$261	\$150	\$510	\$510	\$510	\$510
		<b>\$261</b>	<b>\$150</b>	<b>\$510</b>	<b>\$510</b>	<b>\$510</b>	<b>\$510</b>
OFFICE EQUIPMENT	10266065 - 650500	\$0	\$4,366	\$1,200	\$1,200	\$1,200	\$1,200
MOTOR VEHICLES	10266065 - 651000	\$3,468	\$4,749	\$4,728	\$8,928	\$8,928	\$8,928
PUBLIC SAFETY EQUIPMENT	10266065 - 652500	\$39,000	\$0	\$0	\$0	\$0	\$0
		<b>\$42,468</b>	<b>\$9,115</b>	<b>\$5,928</b>	<b>\$10,128</b>	<b>\$10,128</b>	<b>\$10,128</b>
TRANSFER OUT	10266088 - 900001	\$360	\$360	\$1,160	\$1,160	\$1,160	\$1,160
		<b>\$360</b>	<b>\$360</b>	<b>\$1,160</b>	<b>\$1,160</b>	<b>\$1,160</b>	<b>\$1,160</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

	<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>TOTAL CODE ENFORCEMENT DEPARTMENT</b>	<b>\$742,461</b>	<b>\$583,808</b>	<b>\$576,105</b>	<b>\$599,811</b>	<b>\$564,769</b>	<b>\$549,052</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
<b>CODE ENFORCEMENT DEPARTMENT</b>				
HOURLY	10266061 - 611000	1 DEPUTY CODE ENFORCEMENT OFF 1 BUILDING/PLUMBING INSPECTOR 1 HEALTH INSPECTOR 2 CODE EN ADMIN ASST 1 ASST CE OFF/ELECT INSPECT	\$313,581	\$297,864
SALARY	10266061 - 611500	1 CE OFFICER/DIV DIRECTOR	\$86,386	\$86,386
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.	\$5,000	\$5,000
OVERTIME	10266061 - 612500	1.00 Board of Appeals Secretary or time-and-a-half after 40 hours in total work week. 1.00 OVERTIME	\$1,000	\$1,000
PRINTING & BINDING	10266062 - 620500	1.00 MUNIS-integrated permit forms; stationery; envelopes, business cards, permit applications	\$500	\$500
TELEPHONE	10266062 - 622000	12.00 CEO/ DEP 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	\$104,000	\$104,000
AUTO MILEAGE	10266062 - 623500	1.00 MILEAGE FOR EMPLOYEE CONFERENCES AND TRAINING	\$1,000	\$1,000
SUBSCRIPTIONS	10266062 - 624500	1.00 Press Herald Newspaper Increase in cost for the paper currently cost \$235.00	\$250	\$250

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
MOTOR VEHICLE MAINT	10266062 - 626500	1.00	Routine maintenance for four vehicles at City and private service facilities.	at	1,500.00	=	1,500	\$1,500	\$1,500
CONTRACTED SERVICES	10266062 - 628800	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	\$2,600	\$2,600
		1.00	Other contracted services.	at	2,500.00	=	2,500		
CONTRACT SERVICES-ENGINEERING	10266062 - 628802							\$0	
TRAINING	10266062 - 629000	1.00	MBOIA CONFERENCE & LODGING	at	1,500.00	=	1,500	\$3,880	\$3,880
		16.00	MBOIA QUARTERLY TRAININGS FALL TRAINING	at	80.00	=	1,280		
		1.00	MFCA/MBOIA ANNUAL CONFERENCE	at	200.00	=	200		
		1.00	MMA CONFERENCES	at	150.00	=	150		
		1.00	NEBOEA CONFERENCE	at	750.00	=	750		
OFFICE SUPPLIES	10266063 - 630500	1.00	Paper, pens, pencils, toner, misc. office supplies.	at	2,000.00	=	2,000	\$2,000	\$2,000
GAS & OIL	10266063 - 632000	840.00	Gasoline for Code vehicles: --2013 Chevy Sonic (Bldg Inspector) --2015 Nissan Leaf (Health Inspector)(Electric vehicle) --2014 Ford Escape (Elect. Inspector) --2011 Ford Crown Vic (Eng. Inspector) --2007 Ford Focus (CEO and others) -2020 Hyundai Kona (Electric)	at	1.85	=	1,554	\$2,054	\$2,054
		1.00	Oil for Code vehicles: --2013 Chevy Sonic (Bldg Inspector) --2015 Nissan Leaf (Health Inspector)(Electric vehicle) --2014 Ford Escape (Elect. Inspector) --2011 Ford Crown Vic (Eng. Inspector) --2007 Ford Focus (CEO and others) -2020 Hyundai Kona (Electric)	at	500.00	=	500		
TIRES	10266063 - 632500	1.00	Tires for Code vehicles.	at	800.00	=	800	\$800	\$800
VEHICLE WASH	10266063 - 632501	1.00		at	200.00	=	200	\$200	\$200

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
CLOTHING	10266063 - 634500	1.00 Clothing and shoes needed by the Code Staff	at	1,000.00	=	1,000		\$1,000	\$1,000
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	300.00	=	300		\$300	\$300
BOOKS	10266063 - 638200	1.00 Purchase of building code, electrical code and other manuals. Every 3 years ICC Books need to be purchased. 2021 falls at the 3rd year mark.	at	1,300.00	=	1,300		\$1,300	\$1,300
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	at	394.00	=	4,728		\$8,928	\$8,928
		1.00 NEW LEASE HYUNDAI ELECTRIC VEHICLE	at	4,200.00	=	4,200			
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			
<b>TOTAL CODE ENFORCEMENT DEPARTMENT</b>								<b>\$564,769</b>	<b>\$549,052</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>CIVIL SERVICE</b>							
CONTRACTED SERVICES	10268062 - 628800	\$13,469	\$17,750	\$17,900	\$17,900	\$17,900	\$17,900
		<b>\$13,469</b>	<b>\$17,750</b>	<b>\$17,900</b>	<b>\$17,900</b>	<b>\$17,900</b>	<b>\$17,900</b>
OFFICE SUPPLIES	10268063 - 630500	\$0	\$0	\$120	\$120	\$120	\$120
		<b>\$0</b>	<b>\$0</b>	<b>\$120</b>	<b>\$120</b>	<b>\$120</b>	<b>\$120</b>
<b>TOTAL CIVIL SERVICE</b>		<b>\$13,469</b>	<b>\$17,750</b>	<b>\$18,020</b>	<b>\$18,020</b>	<b>\$18,020</b>	<b>\$18,020</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>CIVIL SERVICE</b>			
CONTRACTED SERVICES	10268062 - 628800		
	14.00 14 Professional Job Assessments for new Police Officers and Firefighters @ \$600	at 600.00 = 8,400	\$17,900
	1.00 Legal Services	at 500.00 = 500	
	1.00 Testing materials for entrance and promotional exams - @ \$ 9000 plus secure mailings	at 9,000.00 = 9,000	
OFFICE SUPPLIES	10268063 - 630500		
	1.00 Stationery and envelopes	at 120.00 = 120	\$120
<b>TOTAL CIVIL SERVICE</b>			<b>\$18,020</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>APPROVED BUDGET 2020/2021</b>
<b>PUBLIC WORKS - ADMINISTRATION</b>							
HOURLY	10372061 - 611000	\$41,401	\$43,127	\$43,021	\$48,437	\$48,437	\$48,437
SALARY	10372061 - 611500	\$168,141	\$148,523	\$164,768	\$176,864	\$176,864	\$176,864
OVERTIME	10372061 - 612500	\$1,331	\$361	\$3,600	\$3,600	\$1,000	\$1,000
		<b>\$210,873</b>	<b>\$192,010</b>	<b>\$211,389</b>	<b>\$228,901</b>	<b>\$226,301</b>	<b>\$226,301</b>
PRINTING & BINDING	10372062 - 620500	\$0	\$59	\$500	\$500	\$500	\$500
TELEPHONE	10372062 - 622000	\$7,698	\$8,622	\$7,222	\$7,222	\$7,222	\$7,222
EQUIPMENT MAINTENANCE	10372062 - 627000	\$417	\$563	\$500	\$500	\$500	\$500
CONTRACTED SERVICES	10372062 - 628800	\$479	\$598	\$0	\$0	\$0	\$0
TRAINING	10372062 - 629000	\$1,950	\$1,335	\$0	\$10,500	\$10,500	\$10,500
		<b>\$10,545</b>	<b>\$11,177</b>	<b>\$8,222</b>	<b>\$18,722</b>	<b>\$18,722</b>	<b>\$18,722</b>
OFFICE SUPPLIES	10372063 - 630500	\$10,725	\$4,230	\$1,750	\$1,750	\$1,750	\$1,750
GAS & OIL	10372063 - 632000	\$2,690	\$3,823	\$2,660	\$2,660	\$2,590	\$2,590
VEHICLE WASH	10372063 - 632501	\$0	\$0	\$416	\$416	\$416	\$416
		<b>\$13,414</b>	<b>\$8,053</b>	<b>\$4,826</b>	<b>\$4,826</b>	<b>\$4,756</b>	<b>\$4,756</b>
TRANSFER OUT	10372088 - 900001	\$576	\$576	\$576	\$576	\$576	\$576
		<b>\$576</b>	<b>\$576</b>	<b>\$576</b>	<b>\$576</b>	<b>\$576</b>	<b>\$576</b>
<b>TOTAL ADMINISTRATION</b>		<b>\$235,408</b>	<b>\$211,816</b>	<b>\$225,013</b>	<b>\$253,025</b>	<b>\$250,355</b>	<b>\$250,355</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>PUBLIC WORKS - ADMINISTRATION</b>							
HOURLY	10372061 - 611000	1 ADMIN ASSISTANT PWD				\$48,437	\$48,437
SALARY	10372061 - 611500	1 PUBLIC WORKS DIRECTOR 1 PWD SUPERINTENDANT				\$176,864	\$176,864
OVERTIME	10372061 - 612500	40.00 Overtime	at	25.00 =		\$1,000	\$1,000
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 1.00 Long distance 12.00 T1 LINE	at at at	318.00 = 100.00 = 143.00 =		\$7,222	\$7,222
EQUIPMENT MAINTENANCE	10372062 - 627000	1.00 Maintenance of office equipment	at	500.00 =		\$500	\$500
TRAINING	10372062 - 629000	1.00 Food for training 1.00 Maine Local Roads Training 1.00 Mechanics Training 1.00 North American Snow Conference 1.00 PWX APWA National Conference	at at at at at	2,000.00 = 1,000.00 = 2,500.00 = 2,500.00 = 2,500.00 =		\$10,500	\$10,500
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	1.85 =		\$2,590	\$2,590
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
<b>TOTAL ADMINISTRATION</b>						<b>\$250,355</b>	<b>\$250,355</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>APPROVED BUDGET 2020/2021</b>
<b>PUBLIC WORKS - STREETS &amp; SIDEWALKS</b>							
HOURLY	10372561 - 611000	\$620,269	\$692,735	\$739,393	\$804,868	\$761,164	\$761,164
SALARY	10372561 - 611500	\$36,003	\$36,546	\$32,493	\$39,168	\$39,168	\$39,168
TEMPORARY HELP	10372561 - 612000	\$1,735	\$3,917	\$10,000	\$10,000	\$10,000	\$10,000
OVERTIME	10372561 - 612500	\$265,402	\$199,492	\$190,000	\$190,000	\$190,000	\$190,000
		<b>\$923,409</b>	<b>\$932,689</b>	<b>\$971,886</b>	<b>\$1,044,036</b>	<b>\$1,000,332</b>	<b>\$1,000,332</b>
TELEPHONE	10372562 - 622000	\$0	\$135	\$0	\$0	\$0	\$0
ELECTRIC	10372562 - 622500	\$9,838	\$8,076	\$10,944	\$10,944	\$9,360	\$9,360
EQUIPMENT RENTAL	10372562 - 626000	\$273,110	\$171,033	\$241,700	\$248,600	\$239,600	\$239,600
MOTOR VEHICLE MAINT	10372562 - 626500	\$1,500	\$0	\$5,000	\$15,000	\$10,000	\$10,000
RADIO MAINTENANCE	10372562 - 627100	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
BUILDING MAINTENANCE	10372562 - 627500	\$12,562	\$17,428	\$5,184	\$5,188	\$4,788	\$4,788
CONTRACTED SERVICES	10372562 - 628800	\$75,907	\$62,266	\$182,500	\$193,500	\$207,500	\$207,500
		<b>\$372,917</b>	<b>\$258,938</b>	<b>\$447,328</b>	<b>\$475,232</b>	<b>\$473,248</b>	<b>\$473,248</b>
HEATING FUEL	10372563 - 631500	\$8,012	\$8,749	\$5,000	\$5,000	\$9,200	\$9,200
GAS & OIL	10372563 - 632000	\$64,321	\$64,285	\$91,825	\$88,825	\$88,395	\$83,595
TIRES	10372563 - 632500	\$13,307	\$29,681	\$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	\$7,767	\$9,661	\$10,000	\$10,000	\$10,000	\$10,000
SMALL TOOLS	10372563 - 636000	\$2,196	\$1,396	\$1,800	\$1,800	\$1,800	\$1,800
CLEANING SUPPLIES	10372563 - 636500	\$5,328	\$5,433	\$2,500	\$2,500	\$2,500	\$2,500
CONSTRUCTION SUPPLIES	10372563 - 638500	\$298,680	\$245,341	\$336,650	\$326,650	\$326,650	\$314,650
VEHICLE SUPPLIES	10372563 - 638600	\$223,035	\$273,504	\$200,140	\$210,140	\$210,140	\$210,140
WELDING SUPPLIES	10372563 - 638700	\$0	\$0	\$800	\$800	\$800	\$800
BUILDING MAINT SUPPLIES	10372563 - 638800	\$7,945	\$7,933	\$3,825	\$3,885	\$3,885	\$3,885
MISC SUPPLIES	10372563 - 639900	\$29,622	\$37,131	\$30,000	\$35,000	\$35,000	\$35,000
		<b>\$660,213</b>	<b>\$683,114</b>	<b>\$710,540</b>	<b>\$712,600</b>	<b>\$716,370</b>	<b>\$699,570</b>
DUES & MEMBERSHIPS	10372564 - 642000	\$0	\$0	\$380	\$570	\$570	\$570
		<b>\$0</b>	<b>\$0</b>	<b>\$380</b>	<b>\$570</b>	<b>\$570</b>	<b>\$570</b>
OFFICE EQUIPMENT	10372565 - 650500	\$2,500	\$0	\$0	\$0	\$0	\$0
MOTOR VEHICLES	10372565 - 651000	\$0	\$3,594	\$8,500	\$9,000	\$9,000	\$9,000
HIGHWAY MAINTENANCE	10372565 - 651600	\$504,171	\$915,422	\$625,000	\$625,000	\$625,000	\$625,000
SIDEWALK MAINTENANCE	10372565 - 651610	\$150,844	\$2,685	\$100,000	\$100,000	\$100,000	\$100,000

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>APPROVED BUDGET 2020/2021</u>
		<b>\$657,515</b>	<b>\$921,701</b>	<b>\$733,500</b>	<b>\$734,000</b>	<b>\$734,000</b>	<b>\$734,000</b>
TRANSFER OUT	10372588 - 900001	\$15,000	\$0	\$0	\$0	\$0	\$0
		<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL STREETS &amp; SIDEWALKS</b>		<b>\$2,629,054</b>	<b>\$2,796,442</b>	<b>\$2,863,634</b>	<b>\$2,966,438</b>	<b>\$2,924,520</b>	<b>\$2,907,720</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>PUBLIC WORKS - STREETS &amp; SIDEWALKS</b>							
HOURLY	10372561 - 611000	2 PWD FOREMAN 11 PWD EQ OP I/TRUCK DRIVER 2 PWD EQUIP OPERATOR II				\$761,164	\$761,164
SALARY	10372561 - 611500	1 WRP ENGINEER CIVIL/TRANSPORTA				\$39,168	\$39,168
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	780.00 =		\$9,360	\$9,360
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 = 190.00 = 1,400.00 = -10,000.00 = 80.00 =		\$239,600	\$239,600
MOTOR VEHICLE MAINT	10372562 - 626500	2.00 Painting trucks	at	5,000.00 =		\$10,000	\$10,000
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	8,000.00 = 5,940.00 = 600.00 = 800.00 = 8,600.00 =		\$4,788	\$4,788
CONTRACTED SERVICES	10372562 - 628800	1.00 Flaggers 1.00 Line stripe streets, lane markings, etc. 1.00 Police services 1.00 Street Light Maintenance 1.00 Traffic Signal Maintenance 1.00 Transfer Station Software 8.00 Weed control (4 applications)	at at at at at at at	10,000.00 = 50,000.00 = 2,500.00 = 20,000.00 = 100,000.00 = 5,000.00 = 2,500.00 =		\$207,500	\$207,500
HEATING FUEL	10372563 - 631500	0.23 Natural Gas (23% allocation of MSF)	at	40,000.00 =		\$9,200	\$9,200

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>					<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
GAS & OIL	10372563 - 632000	30,000.00	Diesel fuel	at	1.94 =	\$88,395	\$83,595
		1.00	Lubricating oils and grease	at	13,000.00 =		
		6,700.00	Unleaded gasoline	at	1.85 =		
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 =	\$326,650	\$314,650
		1.00	Cold Patch, Hot Mix, Gravel	at	89,000.00 =		
		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	58.00 =		
		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	200,000.00 =	\$210,140	\$210,140
		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	Building Maintenance Supplies	at	3,885.00 =	\$3,885	\$3,885
MISC SUPPLIES	10372563 - 639900	1.00	Street sign materials, sign posts, blanks, etc.	at	35,000.00 =	\$35,000	\$35,000
DUES & MEMBERSHIPS	10372564 - 642000	3.00	Apwa Membership for Director and Superintendent	at	190.00 =	\$570	\$570
MOTOR VEHICLES	10372565 - 651000	1.00	Diagnostics software updates for vehicles	at	4,000.00 =	\$9,000	\$9,000
		1.00	TRAILER FOR HAULING PAVING EQUIPMENT	at	5,000.00 =		
			ENCUMBER BALANCE FROM FY20 TO HELP OFFSET COST, TOTAL C				
HIGHWAY MAINTENANCE	10372565 - 651600	1.00	Paving	at	625,000.00 =	\$625,000	\$625,000
SIDEWALK MAINTENANCE	10372565 - 651610	1.00		at	100,000.00 =	\$100,000	\$100,000

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>TOTAL STREETS &amp; SIDEWALKS</b>		<b>\$2,924,520</b>	<b>\$2,907,720</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>APPROVED BUDGET 2020/2021</u>
<b>PUBLIC WORKS - RUBBISH DISPOSAL</b>							
ADVERTISING	10372662 - 621000	\$3,969	\$1,445	\$4,800	\$4,800	\$4,800	\$4,800
SOLID WASTE DISPOSAL	10372662 - 628100	\$1,278,275	\$1,298,806	\$1,361,240	\$1,394,940	\$1,394,940	\$1,384,440
RECYCLING WASTE DISPOSAL	10372662 - 628101	\$0	\$31,524	\$130,505	\$107,100	\$107,100	\$107,100
		<b>\$1,282,245</b>	<b>\$1,331,774</b>	<b>\$1,496,545</b>	<b>\$1,506,840</b>	<b>\$1,506,840</b>	<b>\$1,496,340</b>
GAS & OIL	10372663 - 632000	\$0	\$0	\$0	\$5,775	\$0	\$0
HOUSEHOLD SUPPLIES	10372663 - 635500	\$20,208	\$33,790	\$10,000	\$20,000	\$20,000	\$20,000
		<b>\$20,208</b>	<b>\$33,790</b>	<b>\$10,000</b>	<b>\$25,775</b>	<b>\$20,000</b>	<b>\$20,000</b>
OTHER EQUIPMENT	10372665 - 656000	\$6,999	\$6,999	\$7,000	\$7,000	\$7,000	\$7,000
		<b>\$6,999</b>	<b>\$6,999</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>
TRANSFER OUT	10372688 - 900001	\$10,000	\$0	\$0	\$0	\$0	\$0
		<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RUBBISH DISPOSAL</b>		<b>\$1,319,452</b>	<b>\$1,372,563</b>	<b>\$1,513,545</b>	<b>\$1,539,615</b>	<b>\$1,533,840</b>	<b>\$1,523,340</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>PUBLIC WORKS - RUBBISH DISPOSAL</b>							
ADVERTISING	10372662 - 621000	1.00	Advertising and promotion of the recycling program	at	3,000.00 =	\$4,800	\$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 =	\$1,394,940	\$1,384,440
		1.00	E WASTE PROGRAM	at	2,500.00 =		
		6,000.00	Tipping Fee ecomaine-MSW	at	74.25 =		
		12.00	Weekly curbside collection of solid waste/recyclable material. (COLA 2.5% increase estimate)	at	75,400.00 =		
		12.00	Weekly dumpster pick up	at	970.00 =		
RECYCLING WASTE DISPOSAL	10372662 - 628101	350.00	Contamination 350 Tons @ \$76/ton	at	76.00 =	\$107,100	\$107,100
		2,300.00	Tipping Fee ecomaine-Recycling	at	35.00 =		
GAS & OIL	10372663 - 632000					\$0	\$0
HOUSEHOLD SUPPLIES	10372663 - 635500	1.00	Rubbish Bin parts/replacement	at	20,000.00 =	\$20,000	\$20,000
OTHER EQUIPMENT	10372665 - 656000	1.00	Recollect Software	at	7,000.00 =	\$7,000	\$7,000
<b>TOTAL RUBBISH DISPOSAL</b>						<b>\$1,533,840</b>	<b>\$1,523,340</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>APPROVED BUDGET 2020/2021</b>
<b>PUBLIC WORKS - PUBLIC WORKS VEHICLE MAINT</b>							
HOURLY	10372761 - 611000	\$191,532	\$182,991	\$208,609	\$257,732	\$233,110	\$208,487
OVERTIME	10372761 - 612500	\$29,116	\$26,285	\$32,240	\$32,240	\$32,240	\$32,240
		<b>\$220,648</b>	<b>\$209,276</b>	<b>\$240,849</b>	<b>\$289,972</b>	<b>\$265,350</b>	<b>\$240,727</b>
WATER & SEWER	10372762 - 622400	\$4,696	\$10,177	\$10,800	\$10,800	\$10,800	\$10,800
ELECTRIC	10372762 - 622500	\$15,551	\$11,064	\$10,944	\$10,944	\$9,360	\$9,360
CLEANING	10372762 - 625000	\$5,930	\$6,496	\$8,000	\$8,000	\$8,000	\$8,000
BUILDING MAINTENANCE	10372762 - 627500	\$8,558	\$10,528	\$5,184	\$5,188	\$4,788	\$4,788
		<b>\$34,735</b>	<b>\$38,265</b>	<b>\$34,928</b>	<b>\$34,932</b>	<b>\$32,948</b>	<b>\$32,948</b>
HEATING FUEL	10372763 - 631500	\$16,694	\$11,525	\$14,960	\$14,960	\$8,800	\$8,800
VEHICLE WASH	10372763 - 632501	\$0	\$0	\$364	\$364	\$364	\$364
CLOTHING	10372763 - 634500	\$797	\$695	\$1,000	\$1,000	\$1,000	\$1,000
SMALL TOOLS	10372763 - 636000	\$8,432	\$9,166	\$4,000	\$4,000	\$4,000	\$4,000
WELDING SUPPLIES	10372763 - 638700	\$4,629	\$3,863	\$3,000	\$5,000	\$5,000	\$5,000
		<b>\$30,552</b>	<b>\$25,249</b>	<b>\$23,324</b>	<b>\$25,324</b>	<b>\$19,164</b>	<b>\$19,164</b>
OTHER EQUIPMENT	10372765 - 656000	\$7,909	\$3,775	\$3,775	\$3,775	\$3,775	\$3,775
		<b>\$7,909</b>	<b>\$3,775</b>	<b>\$3,775</b>	<b>\$3,775</b>	<b>\$3,775</b>	<b>\$3,775</b>
<b>TOTAL PUBLIC WORKS VEHICLE MAINT</b>		<b>\$293,843</b>	<b>\$276,564</b>	<b>\$302,876</b>	<b>\$354,003</b>	<b>\$321,237</b>	<b>\$296,614</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>PUBLIC WORKS - PUBLIC WORKS VEHICLE MAINT</b>							
HOURLY	10372761 - 611000	1 PWD MECHANIC HELPER 1 MECHANIC II 3 MECHANIC I				\$233,110	\$208,487
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	780.00 =		\$9,360	\$9,360
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	8,000.00 = 5,940.00 = 600.00 = 800.00 = 8,600.00 =		\$4,788	\$4,788
HEATING FUEL	10372763 - 631500	40,000.00 Natural Gas (22% allocation of MSF)	at	0.22 =		\$8,800	\$8,800
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	5,000.00 =		\$5,000	\$5,000
OTHER EQUIPMENT	10372765 - 656000	1.00 Work order software	at	3,775.00 =		\$3,775	\$3,775
<b>TOTAL PUBLIC WORKS VEHICLE MAINT</b>						<b>\$321,237</b>	<b>\$296,614</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>APPROVED BUDGET 2020/2021</u>
<b>PUBLIC WORKS - TRANSFER FACILITY</b>							
HOURLY	10372861 - 611000	\$95,316	\$98,159	\$100,239	\$103,739	\$103,739	\$103,739
OVERTIME	10372861 - 612500	\$14,174	\$13,076	\$18,000	\$18,000	\$18,000	\$18,000
		<b>\$109,490</b>	<b>\$111,236</b>	<b>\$118,239</b>	<b>\$121,739</b>	<b>\$121,739</b>	<b>\$121,739</b>
ADVERTISING	10372862 - 621000	\$2,262	\$2,578	\$1,500	\$1,500	\$1,500	\$1,500
TELEPHONE	10372862 - 622000	\$0	\$0	\$444	\$444	\$444	\$444
WATER & SEWER	10372862 - 622400	\$494	\$178	\$360	\$360	\$360	\$360
ELECTRIC	10372862 - 622500	\$1,820	\$0	\$2,280	\$2,280	\$0	\$0
EQUIPMENT RENTAL	10372862 - 626000	\$0	\$0	\$10,300	\$10,300	\$10,300	\$10,300
SOLID WASTE DISPOSAL	10372862 - 628100	\$152,614	\$178,858	\$158,000	\$158,000	\$158,000	\$158,000
CONTRACT SERVICES-ENGINEER	10372862 - 628802	\$7,755	\$12,077	\$10,000	\$10,000	\$10,000	\$10,000
		<b>\$164,945</b>	<b>\$193,691</b>	<b>\$182,884</b>	<b>\$182,884</b>	<b>\$180,604</b>	<b>\$180,604</b>
OFFICE SUPPLIES	10372863 - 630500	\$0	\$0	\$200	\$200	\$200	\$200
HEATING FUEL	10372863 - 631500	\$0	\$92	\$770	\$770	\$0	\$0
GAS & OIL	10372863 - 632000	\$9,518	\$9,514	\$11,550	\$11,550	\$11,025	\$10,257
VEHICLE WASH	10372863 - 632501	\$0	\$0	\$1,092	\$1,092	\$1,092	\$1,092
BUILDING MAINT SUPPLIES	10372863 - 638800	\$858	\$2,986	\$1,000	\$1,000	\$1,000	\$1,000
		<b>\$10,376</b>	<b>\$12,591</b>	<b>\$14,612</b>	<b>\$14,612</b>	<b>\$13,317</b>	<b>\$12,549</b>
MOTOR VEHICLES	10372865 - 651000	\$0	\$0	\$2,500	\$2,500	\$2,500	\$2,500
		<b>\$0</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>
<b>TOTAL TRANSFER FACILITY</b>		<b>\$284,812</b>	<b>\$317,518</b>	<b>\$318,235</b>	<b>\$321,735</b>	<b>\$318,160</b>	<b>\$317,392</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>PUBLIC WORKS - TRANSFER FACILITY</b>			
HOURLY	10372861 - 611000 2 PWD EQUIP OPERATOR II	\$103,739	\$103,739
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	\$0	\$0
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-ENGINE	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 Transfer Station software at 200.00 =	\$200	\$200
HEATING FUEL	10372863 - 631500	\$0	\$0
GAS & OIL	10372863 - 632000 5,250.00 Diesel fuel at 1.95 =	\$11,025	\$10,257
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
<b>TOTAL TRANSFER FACILITY</b>		<b>\$318,160</b>	<b>\$317,392</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>APPROVED BUDGET 2020/2021</b>
<b>PUBLIC LIBRARY - MAIN LIBRARY</b>							
HOURLY	10476161 - 611000	\$317,302	\$335,485	\$403,161	\$429,298	\$406,136	\$402,594
SALARY	10476161 - 611500	\$142,897	\$145,744	\$149,911	\$156,563	\$156,563	\$156,563
TEMPORARY HELP	10476161 - 612000	\$9,371	\$11,232	\$5,540	\$11,775	\$11,775	\$11,775
		<b>\$469,570</b>	<b>\$492,460</b>	<b>\$558,612</b>	<b>\$597,636</b>	<b>\$574,474</b>	<b>\$570,932</b>
PRINTING & BINDING	10476162 - 620500	\$416	\$915	\$500	\$1,000	\$1,000	\$1,000
TELEPHONE	10476162 - 622000	\$2,061	\$1,999	\$2,293	\$2,293	\$2,293	\$2,293
WATER & SEWER	10476162 - 622400	\$876	\$828	\$924	\$924	\$924	\$924
ELECTRIC	10476162 - 622500	\$18,019	\$13,100	\$17,400	\$17,400	\$13,800	\$13,800
AUTO MILEAGE	10476162 - 623500	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000
SUBSCRIPTIONS	10476162 - 624500	\$1,156	\$1,411	\$1,200	\$1,200	\$1,200	\$1,200
EQUIPMENT MAINTENANCE	10476162 - 627000	\$704	\$321	\$1,120	\$1,120	\$1,120	\$1,120
BUILDING MAINTENANCE	10476162 - 627500	\$23,599	\$9,408	\$13,340	\$13,340	\$12,340	\$12,340
EVENTS/SHOWS	10476162 - 628400	\$3,000	\$3,100	\$3,000	\$3,000	\$3,000	\$3,000
CONTRACTED SERVICES	10476162 - 628800	\$10,966	\$8,800	\$10,247	\$11,953	\$11,953	\$11,953
TRAINING	10476162 - 629000	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
		<b>\$60,796</b>	<b>\$39,881</b>	<b>\$50,024</b>	<b>\$55,230</b>	<b>\$50,630</b>	<b>\$50,630</b>
OFFICE SUPPLIES	10476163 - 630500	\$9,736	\$7,295	\$10,000	\$10,000	\$10,000	\$10,000
HEATING FUEL	10476163 - 631500	\$7,049	\$7,925	\$10,048	\$10,048	\$8,100	\$8,100
HOUSEHOLD SUPPLIES	10476163 - 635500	\$28	\$771	\$1,300	\$1,300	\$1,300	\$1,300
CLEANING SUPPLIES	10476163 - 636500	\$25	\$87	\$1,500	\$1,500	\$1,500	\$1,500
BOOKS	10476163 - 638200	\$60,260	\$63,012	\$71,500	\$71,500	\$71,500	\$71,500
BOOKS - ADULT	10476163 - 638201	\$465	\$0	\$0	\$0	\$0	\$0
AUDIO VISUAL SUPPLIES	10476163 - 638300	\$9,933	\$11,490	\$10,000	\$10,000	\$10,000	\$10,000
AUDIO VISUAL SUPPLIES - ADULT	10476163 - 638301	\$325	\$0	\$0	\$0	\$0	\$0
		<b>\$87,821</b>	<b>\$90,579</b>	<b>\$104,348</b>	<b>\$104,348</b>	<b>\$102,400</b>	<b>\$102,400</b>
DUES & MEMBERSHIPS	10476164 - 642000	\$175	\$0	\$200	\$200	\$200	\$200
		<b>\$175</b>	<b>\$0</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>
COMPUTER SOFTWARE	10476165 - 650300	\$0	\$899	\$1,000	\$1,000	\$1,000	\$1,000
COMPUTER HARDWARE	10476165 - 650400	\$2,230	\$207	\$2,000	\$2,000	\$2,000	\$2,000
OFFICE EQUIPMENT	10476165 - 650500	\$3,472	\$2,385	\$2,000	\$2,000	\$2,000	\$2,000
		<b>\$5,701</b>	<b>\$3,490</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
TRANSFER OUT	10476188 - 900001	\$1,792	\$1,792	\$1,792	\$1,792	\$1,792	\$1,792

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

	<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>APPROVED BUDGET 2020/2021</u>
<b>TOTAL MAIN LIBRARY</b>	\$1,792 \$625,856	\$1,792 \$628,203	\$1,792 \$719,976	\$1,792 \$764,206	\$1,792 \$734,496	\$1,792 \$730,954

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>PUBLIC LIBRARY - MAIN LIBRARY</b>			
HOURLY	10476161 - 611000 1 CHILDRENS LIBRARIAN 1 YOUNG ADULT LIBRARIAN 2 LIBRARY ASSISTANT II 1 OUTREACH LIBRARIAN 5 LIBRARY AIDE I 1 LIBRARY CATALOGER 1 YTH SER ASST/PUBLICITY COOD	\$406,136	\$402,594
SALARY	10476161 - 611500 1 LIBRARY DIRECTOR 1 DEPUTY LIBRARY DIRECTOR	\$156,563	\$156,563
TEMPORARY HELP	10476161 - 612000 1.00 Coverage for vacation, sick time, programs and conferences. 15.00/hr X 785hrs. This line has been overlooked in years past and has not been updated. This pr	\$11,775	\$11,775
PRINTING & BINDING	10476162 - 620500 1.00 Printing, miscellaneous	\$1,000	\$1,000
TELEPHONE	10476162 - 622000 12.00 Conversant/Avaya & fax 1.00 Long distance	\$2,293	\$2,293
WATER & SEWER	10476162 - 622400 12.00 Water & sewer	\$924	\$924
ELECTRIC	10476162 - 622500 12.00 Electricity	\$13,800	\$13,800
AUTO MILEAGE	10476162 - 623500 1.00 MILEAGE	\$2,000	\$2,000
SUBSCRIPTIONS	10476162 - 624500 1.00 Ebsco Subscription Services(periodicals)	\$1,200	\$1,200
EQUIPMENT MAINTENANCE	10476162 - 627000 2.00 Photocopier 1.00 Reader / Printer service	\$1,120	\$1,120

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
BUILDING MAINTENANCE	10476162 - 627500	2.00 Alarm system maintenance	at	132.00 =		\$12,340	\$12,340
		1.00 Annual elevator safety test	at	1,200.00 =			
		1.00 Annual tank inspection	at	100.00 =			
		1.00 Building maintenance, plumbing, electrical, etc	at	4,536.00 =			
		1.00 Contract cleaning	at	1,300.00 =			
		1.00 Elevator certificate & inspection fees	at	300.00 =			
		1.00 Elevator maintenance	at	1,000.00 =			
		4.00 Elevator Service Contract	at	160.00 =			
		4.00 HVAC maintenance	at	750.00 =			
EVENTS/SHOWS	10476162 - 628400					\$3,000	\$3,000
CONTRACTED SERVICES	10476162 - 628800	4.00 Elevator Preventative Maintenance	at	179.00 =		\$11,953	\$11,953
		1.00 Fire Extinguisher Inspection	at	330.00 =			
		4.00 HVAC Preventative Maintenance	at	852.00 =			
		52.00 Interlibrary loan van delivery service. 3 days a week x \$18.40 per day = \$55.20 52 weeks x \$56 = 2,912 The state contracts with a courier company which picks up and delivers interli	at	56.00 =			
		1.00 Minerva (Maine InfoNet)	at	3,400.00 =			
		1.00 PHAROS	at	899.00 =			
		2.00 Security Alarm Monitoring	at	144.00 =			
TRAINING	10476162 - 629000	1.00 Conferences	at	1,000.00 =		\$1,000	\$1,000
OFFICE SUPPLIES	10476163 - 630500	1.00 Processing supplies (in-house)	at	10,000.00 =		\$10,000	\$10,000
HEATING FUEL	10476163 - 631500	8,100.00 Natural Gas	at	1.00 =		\$8,100	\$8,100
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

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
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 =		
<b>TOTAL MAIN LIBRARY</b>						<b>\$734,496</b>	<b>\$730,954</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>APPROVED BUDGET 2020/2021</u>
<b>PUBLIC LIBRARY - BRANCH LIBRARY</b>							
HOURLY	10476261 - 611000	\$38,123	\$38,968	\$44,691	\$48,074	\$48,074	\$48,074
TEMPORARY HELP	10476261 - 612000	\$1,294	\$2,665	\$2,002	\$3,000	\$3,000	\$3,000
		<b>\$39,417</b>	<b>\$41,632</b>	<b>\$46,693</b>	<b>\$51,074</b>	<b>\$51,074</b>	<b>\$51,074</b>
TELEPHONE	10476262 - 622000	\$768	\$769	\$971	\$971	\$971	\$971
WATER & SEWER	10476262 - 622400	\$482	\$590	\$600	\$600	\$600	\$600
ELECTRIC	10476262 - 622500	\$1,755	\$1,331	\$2,040	\$2,040	\$1,200	\$1,200
SUBSCRIPTIONS	10476262 - 624500	\$0	\$0	\$208	\$208	\$208	\$208
EQUIPMENT MAINTENANCE	10476262 - 627000	\$0	\$0	\$100	\$100	\$100	\$100
BUILDING MAINTENANCE	10476262 - 627500	\$6,302	\$1,536	\$2,050	\$2,050	\$1,550	\$1,550
CONTRACTED SERVICES	10476262 - 628800	\$1,102	\$961	\$1,000	\$1,880	\$1,880	\$1,880
		<b>\$10,410</b>	<b>\$5,187</b>	<b>\$6,969</b>	<b>\$7,849</b>	<b>\$6,509</b>	<b>\$6,509</b>
OFFICE SUPPLIES	10476263 - 630500	\$130	\$91	\$500	\$500	\$500	\$500
HEATING FUEL	10476263 - 631500	\$3,791	\$4,277	\$5,460	\$5,460	\$4,830	\$4,830
HOUSEHOLD SUPPLIES	10476263 - 635500	\$0	\$0	\$150	\$150	\$150	\$150
CLEANING SUPPLIES	10476263 - 636500	\$0	\$0	\$100	\$100	\$100	\$100
		<b>\$3,921</b>	<b>\$4,368</b>	<b>\$6,210</b>	<b>\$6,210</b>	<b>\$5,580</b>	<b>\$5,580</b>
COMPUTER HARDWARE	10476265 - 650400	\$1,284	\$0	\$1,250	\$1,250	\$1,250	\$1,250
OFFICE EQUIPMENT	10476265 - 650500	\$0	\$0	\$750	\$750	\$750	\$750
		<b>\$1,284</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
TRANSFER OUT	10476288 - 900001	\$216	\$216	\$216	\$216	\$216	\$216
		<b>\$216</b>	<b>\$216</b>	<b>\$216</b>	<b>\$216</b>	<b>\$216</b>	<b>\$216</b>
<b>TOTAL BRANCH LIBRARY</b>		<b>\$55,247</b>	<b>\$51,403</b>	<b>\$62,088</b>	<b>\$67,349</b>	<b>\$65,379</b>	<b>\$65,379</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>PUBLIC LIBRARY - BRANCH LIBRARY</b>							
HOURLY	10476261 - 611000	3 LIBRARY AIDE I				\$48,074	\$48,074
TEMPORARY HELP	10476261 - 612000	200.00 Coverage for vacation, sick time, programs and conferences 15.00/hr x 200 hrs	at	15.00 =		\$3,000	\$3,000
TELEPHONE	10476262 - 622000	12.00 Conversant/Avaya & fax 1.00 Long distance	at	76.75 = 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	100.00 =		\$1,200	\$1,200
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 1.00 HVAC Maintenance 1.00 Plumbing, paint, misc maintenance	at	250.00 = at 900.00 = at 400.00 =		\$1,550	\$1,550
CONTRACTED SERVICES	10476262 - 628800	4.00 HVAC Preventative Maintenance 1.00 Minerva (State Library - I Net)	at	220.00 = at 1,000.00 =		\$1,880	\$1,880
OFFICE SUPPLIES	10476263 - 630500	1.00 Office Supplies 1.00 Paper 1.00 Processing Supplies	at	200.00 = at 100.00 = at 200.00 =		\$500	\$500
HEATING FUEL	10476263 - 631500	2,100.00 Propane	at	2.30 =		\$4,830	\$4,830
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

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>TOTAL BRANCH LIBRARY</b>		<b>\$65,379</b>	<b>\$65,379</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>APPROVED BUDGET 2020/2021</u>
<b>PARKS &amp; RECREATION - ADMINISTRATION</b>							
HOURLY	10477061 - 611000	\$43,154	\$45,689	\$46,602	\$48,437	\$48,437	\$48,437
SALARY	10477061 - 611500	\$151,417	\$90,105	\$89,030	\$102,973	\$102,973	\$102,973
TEMPORARY HELP	10477061 - 612000	\$1,264	\$3,666	\$1,500	\$0	\$0	\$0
OVERTIME	10477061 - 612500	\$6	\$18	\$200	\$200	\$200	\$200
		<b>\$195,840</b>	<b>\$139,478</b>	<b>\$137,332</b>	<b>\$151,610</b>	<b>\$151,610</b>	<b>\$151,610</b>
TELEPHONE	10477062 - 622000	\$1,692	\$2,544	\$5,916	\$3,916	\$3,916	\$3,916
EQUIPMENT RENTAL	10477062 - 626000	\$137	\$1,947	\$2,280	\$2,080	\$2,080	\$2,080
EQUIPMENT MAINTENANCE	10477062 - 627000	\$20,718	\$6,757	\$9,940	\$10,070	\$10,070	\$10,070
CONTRACTED SERVICES	10477062 - 628800	\$249	\$5,134	\$5,000	\$8,500	\$5,000	\$5,000
TRAINING	10477062 - 629000	\$0	\$0	\$0	\$8,500	\$8,500	\$8,500
		<b>\$22,796</b>	<b>\$16,381</b>	<b>\$23,136</b>	<b>\$33,066</b>	<b>\$29,566</b>	<b>\$29,566</b>
OFFICE SUPPLIES	10477063 - 630500	\$1,889	\$1,337	\$0	\$0	\$0	\$0
PRINTING SUPPLIES	10477063 - 631000	\$636	\$374	\$1,500	\$1,500	\$1,500	\$1,500
		<b>\$2,525</b>	<b>\$1,711</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>
TRANSFER OUT	10477088 - 900001	\$1,296	\$1,296	\$1,296	\$1,296	\$1,296	\$1,296
		<b>\$1,296</b>	<b>\$1,296</b>	<b>\$1,296</b>	<b>\$1,296</b>	<b>\$1,296</b>	<b>\$1,296</b>
<b>TOTAL ADMINISTRATION</b>		<b>\$222,457</b>	<b>\$158,866</b>	<b>\$163,264</b>	<b>\$187,472</b>	<b>\$183,972</b>	<b>\$183,972</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>		
<b>PARKS &amp; RECREATION - ADMINISTRATION</b>					
HOURLY	10477061 - 611000	1 PARKS REC ADMIN ASSISTANT	\$48,437	\$48,437	
SALARY	10477061 - 611500	1 PARKS & REC DIRECTOR	\$102,973	\$102,973	
OVERTIME	10477061 - 612500	1.00 at 200.00 =	\$200	\$200	
TELEPHONE	10477062 - 622000	1.00 Conversant/Avaya & fax 12.00 Directors Cell Phones	3,172.00 = 62.00 =	\$3,916	\$3,916
EQUIPMENT RENTAL	10477062 - 626000	1.00 12 Months Copier Lease Maintenance 1.00 RENTAL OF PORTABLE TOILETS	1,280.00 = 800.00 =	\$2,080	\$2,080
EQUIPMENT MAINTENANCE	10477062 - 627000	11.00 Computer maintenance / replacement 1.00 My-Rec Update Contract Service Fee Increase	370.00 = 6,000.00 =	\$10,070	\$10,070
CONTRACTED SERVICES	10477062 - 628800	1.00 SPTV Productions of Events 1.00 University of Maine for Beach Profile Monitoring	4,000.00 = 1,000.00 =	\$5,000	\$5,000
TRAINING	10477062 - 629000	1.00 PRW Department Training Budget	8,500.00 =	\$8,500	\$8,500
PRINTING SUPPLIES	10477063 - 631000	1.00 1 Copier Toner 1.00 1 Paper for Copier	200.00 = 1,300.00 =	\$1,500	\$1,500
TRANSFER OUT	10477088 - 900001	18.00 Avaya Replacement 18 Phones @ \$6 x 12 months	72.00 =	\$1,296	\$1,296
<b>TOTAL ADMINISTRATION</b>			<b>\$183,972</b>	<b>\$183,972</b>	

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>APPROVED BUDGET 2020/2021</b>
<b>PARKS &amp; RECREATION - PARKS</b>							
HOURLY	10477561 - 611000	\$483,214	\$536,627	\$557,419	\$628,010	\$588,719	\$588,719
SALARY	10477561 - 611500	\$128,721	\$121,955	\$129,822	\$143,003	\$143,003	\$143,003
TEMPORARY HELP	10477561 - 612000	\$136,304	\$136,176	\$163,525	\$177,750	\$177,750	\$165,750
OVERTIME	10477561 - 612500	\$25,498	\$27,750	\$28,000	\$30,450	\$30,450	\$30,450
		<b>\$773,738</b>	<b>\$822,507</b>	<b>\$878,766</b>	<b>\$979,213</b>	<b>\$939,922</b>	<b>\$927,922</b>
PRINTING & BINDING	10477562 - 620500	\$95	\$465	\$400	\$400	\$400	\$400
TELEPHONE	10477562 - 622000	\$7,849	\$5,383	\$8,674	\$8,674	\$8,674	\$8,674
WATER & SEWER	10477562 - 622400	\$19,385	\$18,602	\$20,000	\$20,000	\$20,000	\$20,000
ELECTRIC	10477562 - 622500	\$17,360	\$15,519	\$19,942	\$19,942	\$13,822	\$13,822
SUBSCRIPTIONS	10477562 - 624500	\$0	\$187	\$0	\$0	\$0	\$0
EQUIPMENT RENTAL	10477562 - 626000	\$3,614	\$60	\$5,600	\$3,800	\$3,800	\$3,800
MOTOR VEHICLE MAINT	10477562 - 626500	\$11,846	\$4,500	\$8,150	\$6,000	\$6,000	\$6,000
EQUIPMENT MAINTENANCE	10477562 - 627000	\$12,349	\$1,637	\$4,700	\$4,700	\$4,700	\$4,700
RADIO MAINTENANCE	10477562 - 627100	\$129	\$526	\$750	\$750	\$750	\$750
BUILDING MAINTENANCE	10477562 - 627500	\$3,930	\$8,434	\$9,886	\$9,886	\$9,286	\$9,286
SIGN MAINTENANCE	10477562 - 627700	\$2,720	\$5,740	\$3,000	\$3,000	\$3,000	\$3,000
TREE SERVICE	10477562 - 628500	\$35,087	\$52,122	\$49,200	\$49,200	\$49,200	\$45,200
CONTRACTED SERVICES	10477562 - 628800	\$38,391	\$35,247	\$11,000	\$9,900	\$9,900	\$9,900
		<b>\$152,755</b>	<b>\$148,423</b>	<b>\$141,302</b>	<b>\$136,252</b>	<b>\$129,532</b>	<b>\$125,532</b>
OFFICE SUPPLIES	10477563 - 630500	\$1,079	\$1,003	\$1,000	\$1,000	\$1,000	\$1,000
HEATING FUEL	10477563 - 631500	\$14,661	\$7,953	\$12,600	\$12,600	\$8,000	\$8,000
GAS & OIL	10477563 - 632000	\$25,424	\$30,753	\$28,350	\$28,350	\$25,625	\$25,025
TIRES	10477563 - 632500	\$7,688	\$2,181	\$5,000	\$6,000	\$5,000	\$5,000
VEHICLE WASH	10477563 - 632501	\$0	\$0	\$1,552	\$1,552	\$1,552	\$1,552
CLOTHING	10477563 - 634500	\$8,229	\$8,617	\$9,970	\$9,970	\$9,970	\$9,970
MEDICAL & LAB SUPPLIES	10477563 - 635000	\$3,746	\$4,929	\$3,500	\$3,500	\$3,500	\$3,500
HOUSEHOLD SUPPLIES	10477563 - 635500	\$3,641	\$2,592	\$3,500	\$2,800	\$2,800	\$2,800
SMALL TOOLS	10477563 - 636000	\$5,488	\$4,110	\$2,750	\$2,750	\$2,750	\$2,750
CLEANING SUPPLIES	10477563 - 636500	\$63	\$19	\$200	\$200	\$200	\$200
AGRICULTURE SUPPLIES	10477563 - 637000	\$51,171	\$69,508	\$78,500	\$88,000	\$80,000	\$80,000
CONSTRUCTION SUPPLIES	10477563 - 638500	\$26,517	\$38,629	\$40,800	\$40,800	\$40,800	\$40,800

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>APPROVED BUDGET 2020/2021</u>
VEHICLE SUPPLIES	10477563 - 638600	\$47,738	\$33,153	\$35,000	\$38,000	\$35,000	\$35,000
BUILDING MAINT SUPPLIES	10477563 - 638800	\$19,929	\$10,611	\$20,533	\$20,533	\$19,533	\$17,533
		<b>\$215,373</b>	<b>\$214,058</b>	<b>\$243,255</b>	<b>\$256,055</b>	<b>\$235,730</b>	<b>\$233,130</b>
RENT	10477564 - 641000	\$35,264	\$36,243	\$37,747	\$37,747	\$37,747	\$37,747
DUES & MEMBERSHIPS	10477564 - 642000	\$528	\$1,050	\$1,085	\$1,085	\$1,085	\$1,085
CONTRIBUTIONS	10477564 - 643000	\$20,479	\$17,476	\$20,722	\$20,722	\$20,722	\$20,722
		<b>\$56,270</b>	<b>\$54,769</b>	<b>\$59,554</b>	<b>\$59,554</b>	<b>\$59,554</b>	<b>\$59,554</b>
MOTOR VEHICLES	10477565 - 651000	\$6,100	\$2,608	\$4,800	\$4,800	\$4,800	\$4,800
AGRICULTURAL EQUIPMENT	10477565 - 655500	\$2,475	\$12,516	\$2,625	\$2,625	\$2,625	\$2,625
		<b>\$8,575</b>	<b>\$15,124</b>	<b>\$7,425</b>	<b>\$7,425</b>	<b>\$7,425</b>	<b>\$7,425</b>
TRANSFER OUT	10477588 - 900001	\$936	\$936	\$936	\$936	\$936	\$936
		<b>\$936</b>	<b>\$936</b>	<b>\$936</b>	<b>\$936</b>	<b>\$936</b>	<b>\$936</b>
<b>TOTAL PARKS</b>		<b>\$1,207,647</b>	<b>\$1,255,819</b>	<b>\$1,331,238</b>	<b>\$1,439,435</b>	<b>\$1,373,099</b>	<b>\$1,354,499</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>			<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>PARKS &amp; RECREATION - PARKS</b>						
HOURLY	10477561 - 611000	1 MECHANIC II 1 PARKS REC ADMIN ASSISTANT 1 PARK FOREMAN 8 SENIOR PARK MAINTAINER 2 PARKS AND REC LABORER			\$588,719	\$588,719
SALARY	10477561 - 611500	1 PARKS OPERATIONS MANAGER 1 PARKS & REC DEPUTY DIRECTOR			\$143,003	\$143,003
TEMPORARY HELP	10477561 - 612000	1.00 BAYVIEW CEMETERY HELP 1.00 BROWN'S HILL CEMETERY 2,000.00 Lifeguards 5,150.00 Seasonal (Peak) Positions 4,500.00 Seasonal Shoulder Positions	at at at at at	5,500.00 = 3,500.00 = 12.00 = 15.00 = 15.00 =	\$177,750	\$165,750
OVERTIME	10477561 - 612500	1,050.00 Overtime Hours 1050 HRS AT \$29/HR	at	29.00 =	\$30,450	\$30,450
PRINTING & BINDING	10477562 - 620500	1.00 Time Card Replacement/work forms	at	400.00 =	\$400	\$400
TELEPHONE	10477562 - 622000	12.00 12 Months-7.3 Cellphones 12.00 12 Months - Cell Phone (6) 12.00 Conversant/Avaya 1.00 Long distance 1.00 Replacement Phones/Accessories	at at at at at	109.50 = 280.00 = 275.00 = 400.00 = 300.00 =	\$8,674	\$8,674
WATER & SEWER	10477562 - 622400	1.00 Annual Cost - Beach House 1.00 Annual Cost - GE Erskine Park 1.00 Annual Cost - H.S. Field Very dry summers 1.00 Annual Cost - Mahoney 1.00 Annual Cost - Mahoney #2 1.00 Annual Cost - Memorial 1.00 Annual Cost - Mill Creek Draining and re-filling the pond more often, due to more events in the park, at 1.00 Annual Cost - Thomas Knight Park 1.00 Wainwright Farms Sports Complex	at at at at at at at at at at	988.00 = 510.00 = 4,000.00 = 936.00 = 385.00 = 1,500.00 = 8,100.00 = 860.00 = 2,721.00 =	\$20,000	\$20,000

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>			<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
ELECTRIC	10477562 - 622500	12.00	Bug Light Park	at	50.00 =	\$13,822	\$13,822
		12.00	Mill Creek Park	at	140.00 =		
		12.00	Municipal Services Facility (19% Allocation)	at	425.00 =		
		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	400.00 =		
		12.00	Willard Beach	at	46.00 =		
		12.00	Willard Sq. Park	at	30.00 =		
EQUIPMENT RENTAL	10477562 - 626000	1.00	Misc. Equipment Rental	at	3,800.00 =	\$3,800	\$3,800
MOTOR VEHICLE MAINT	10477562 - 626500	3.00	Brakes & Wheels Alignments	at	150.00 =	\$6,000	\$6,000
		1.00	Bucket Truck Inspection	at	800.00 =		
		5.00	Towing	at	120.00 =		
		7.00	Transmission Flush	at	400.00 =		
		1.00	Vehicle Outside Repairs	at	1,350.00 =		
EQUIPMENT MAINTENANCE	10477562 - 627000	12.00	Backflow Preventer Inspections	at	60.00 =	\$4,700	\$4,700
			Increase from \$50 to \$60 per inspection				
		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	Vehicle Lift/Jack Stand Inspections	at	1,000.00 =		
	New Lifts to inspect for new MSF building						
RADIO MAINTENANCE	10477562 - 627100	1.00	Parts	at	750.00 =	\$750	\$750

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
BUILDING MAINTENANCE	10477562 - 627500	1.00	Emergency Furnace Repairs	at	750.00 =	\$9,286	\$9,286
		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	8,000.00 =		
		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	\$45,200
		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 =	\$9,900	\$9,900
		1.00	Glass Repair Mill Creek Gazebo vandal resistant Glass	at	500.00 =		
		1.00	Non-Building Related Electrical Repairs Replacement of Mill Creek electrical panel	at	7,000.00 =		
		1.00	Organic Remediation of Invasives	at	600.00 =		
		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	0.20	Natural Gas (20% allocation of MSF)	at	40,000.00 =	\$8,000	\$8,000
GAS & OIL	10477563 - 632000	4,000.00	Diesel	at	1.95 =	\$25,625	\$25,025
		8,500.00	Gas/Oil	at	1.85 =		
		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 =		
VEHICLE WASH	10477563 - 632501	32.00		at	7.00 =	\$1,552	\$1,552
		332.00		at	4.00 =		

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>				<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
CLOTHING	10477563 - 634500	1.00	Lifeguard Suits/Jackets	at	600.00 =	\$9,970	\$9,970
		1.00	Mechanics Uniform Service	at	1,250.00 =		
		1.00	Protective Clothing	at	1,200.00 =		
		1.00	Seasonal Employee Clothing	at	1,200.00 =		
		1.00	Uniform Union requirement	at	5,720.00 =		
MEDICAL & LAB SUPPLIES	10477563 - 635000	1.00	First Aid Supplies	at	1,000.00 =	\$3,500	\$3,500
		1.00	Safety Supplies	at	2,500.00 =		
HOUSEHOLD SUPPLIES	10477563 - 635500	1.00	Trash Bags, Paper Goods, Light bulbs	at	2,800.00 =	\$2,800	\$2,800
SMALL TOOLS	10477563 - 636000	1.00	Agricultural Tools	at	1,000.00 =	\$2,750	\$2,750
		1.00	General Shop Replacement	at	1,250.00 =		
		1.00	Mechanics Tool Allowance	at	500.00 =		
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	at	25,000.00 =	\$80,000	\$80,000
		1.00	Bark mulch and Compost Dropped to use more sand for organic program	at	10,000.00 =		
		1.00	Clay, Infield Mix, Turface, Topdressing	at	27,000.00 =		
		1.00	Fertilizer/Seed, topdressing, and Misc Supplies	at	8,000.00 =		
		1.00	Plant Material	at	7,500.00 =		
		1.00	Sand, Stonedust, etc.	at	2,500.00 =		
		CONSTRUCTION SUPPLIES	10477563 - 638500	1.00	Miscellaneous Construction Supplies		
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 Increase due to more athletic events and tournaments needing more field paint			at	24,200.00 =		
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 =

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
BUILDING MAINT SUPPLIES	10477563 - 638800	1.00	Ice Melt Material	at	4,000.00 =	\$19,533	\$17,533	
		1.00	Miscellaneous Building Maintenance Supplies	at	3,150.00 =			
		1.00	Bench Replacement	at	2,000.00 =			
		1.00	Cemetary Flags & Wreaths	at	4,583.00 =			
		1.00	Flag Replacement	at	800.00 =			
		1.00	Holiday Light Replacement	at	1,000.00 =			
			Replace aging lights and add holiday lights to additional parks					
		1.00	Playground Parts	at	2,000.00 =			
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 =			
CONTRIBUTIONS	10477564 - 643000	2.00	Bay View Cemetary Maintenance	at	460.00 =	\$20,722	\$20,722	
		1.00	Calvary Cemetary Maintenance and Veteran flags	at	11,559.00 =			
		1.00	Mount Pleasant Cemetary Maintenance	at	8,243.00 =			
MOTOR VEHICLES	10477565 - 651000	12.00	EV lease for Parks Superintendent	at	400.00 =	\$4,800	\$4,800	
AGRICULTURAL EQUIPMENT	10477565 - 655500	1.00	chain saw replacement	at	600.00 =	\$2,625	\$2,625	
		1.00	Rotary Mowers	at	1,600.00 =			
		1.00	String Line Trimmer Replacement	at	425.00 =			
			String Line cost increase					
TRANSFER OUT	10477588 - 900001	13.00	Avaya Replacement 13 Phones @ \$6 x 12 months	at	72.00 =	\$936	\$936	
<b>TOTAL PARKS</b>						<b>\$1,373,099</b>	<b>\$1,354,499</b>	

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>APPROVED BUDGET 2020/2021</u>
<b>PARKS &amp; RECREATION - POOL</b>							
HOURLY	10477661 - 611000	\$153,460	\$132,955	\$170,039	\$184,068	\$184,068	\$184,068
TEMPORARY HELP	10477661 - 612000	\$71,049	\$90,823	\$88,600	\$93,500	\$93,500	\$93,500
OVERTIME	10477661 - 612500	\$2,165	\$2,299	\$1,596	\$1,596	\$1,596	\$1,596
		<b>\$226,674</b>	<b>\$226,077</b>	<b>\$260,235</b>	<b>\$279,164</b>	<b>\$279,164</b>	<b>\$279,164</b>
PRINTING & BINDING	10477662 - 620500	\$0	\$0	\$300	\$300	\$300	\$300
TELEPHONE	10477662 - 622000	\$39	\$779	\$792	\$792	\$792	\$792
WATER & SEWER	10477662 - 622400	\$11,108	\$12,843	\$12,852	\$12,852	\$12,852	\$12,852
ELECTRIC	10477662 - 622500	\$18,191	\$17,172	\$19,320	\$19,320	\$15,360	\$30,360
EQUIPMENT MAINTENANCE	10477662 - 627000	\$17,095	\$14,953	\$13,550	\$13,550	\$13,550	\$13,550
BUILDING MAINTENANCE	10477662 - 627500	\$3,769	\$3,626	\$3,500	\$3,500	\$3,000	\$3,000
SIGN MAINTENANCE	10477662 - 627700	\$165	\$1,122	\$700	\$700	\$700	\$700
CONTRACTED SERVICES	10477662 - 628800	\$15,992	\$9,000	\$1,750	\$1,750	\$1,750	\$1,750
		<b>\$66,359</b>	<b>\$59,495</b>	<b>\$52,764</b>	<b>\$52,764</b>	<b>\$48,304</b>	<b>\$63,304</b>
OFFICE SUPPLIES	10477663 - 630500	\$144	\$79	\$150	\$150	\$150	\$150
PRINTING SUPPLIES	10477663 - 631000	\$0	\$0	\$150	\$0	\$0	\$0
HEATING FUEL	10477663 - 631500	\$38,191	\$34,926	\$35,000	\$35,000	\$35,000	\$35,000
CLOTHING	10477663 - 634500	\$562	\$1,283	\$1,500	\$1,800	\$1,800	\$1,800
MEDICAL & LAB SUPPLIES	10477663 - 635000	\$1,619	\$1,457	\$1,750	\$1,750	\$1,750	\$1,750
HOUSEHOLD SUPPLIES	10477663 - 635500	\$666	\$0	\$1,500	\$0	\$0	\$0
CLEANING SUPPLIES	10477663 - 636500	\$4,414	\$2,069	\$3,000	\$4,500	\$4,500	\$4,500
RECREATION SUPPLIES	10477663 - 637800	\$2,098	\$4,259	\$5,000	\$5,000	\$5,000	\$5,000
CONSTRUCTION SUPPLIES	10477663 - 638500	\$4,955	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
BUILDING MAINT SUPPLIES	10477663 - 638800	\$4,213	\$1,388	\$2,100	\$2,100	\$2,100	\$2,100
CHEMICALS	10477663 - 639000	\$15,625	\$15,815	\$17,500	\$17,500	\$17,500	\$17,500
		<b>\$72,487</b>	<b>\$66,276</b>	<b>\$72,650</b>	<b>\$72,800</b>	<b>\$72,800</b>	<b>\$72,800</b>
DUES & MEMBERSHIPS	10477664 - 642000	\$340	\$2,187	\$1,000	\$1,300	\$1,300	\$1,300
		<b>\$340</b>	<b>\$2,187</b>	<b>\$1,000</b>	<b>\$1,300</b>	<b>\$1,300</b>	<b>\$1,300</b>
BUILDINGS	10477665 - 658000	\$19,080	\$6,648	\$700	\$700	\$700	\$700
		<b>\$19,080</b>	<b>\$6,648</b>	<b>\$700</b>	<b>\$700</b>	<b>\$700</b>	<b>\$700</b>
TRANSFER OUT	10477688 - 900001	\$72	\$72	\$72	\$72	\$72	\$72
		<b>\$72</b>	<b>\$72</b>	<b>\$72</b>	<b>\$72</b>	<b>\$72</b>	<b>\$72</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

	<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>APPROVED BUDGET 2020/2021</u>
<b>TOTAL POOL</b>	<b>\$385,011</b>	<b>\$360,754</b>	<b>\$387,421</b>	<b>\$406,800</b>	<b>\$402,340</b>	<b>\$417,340</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
<b>PARKS &amp; RECREATION - POOL</b>				
HOURLY	10477661 - 611000	1 RECREATION MANAGER 2 AQUATIC SUPERVISOR 1 LIFEGUARD GRADE C	\$184,068	\$184,068
TEMPORARY HELP	10477661 - 612000	1,800.00 Instructor at 15.00 = 1,500.00 Instructor Aide at 13.00 = 1.00 Lifeguards at 47,000.00 =	\$93,500	\$93,500
OVERTIME	10477661 - 612500	1.00 General aquatics staff 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 (Allocation from High School Increased) at 2,530.00 =	\$15,360	\$30,360
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 Filter/Repairs at 3,000.00 =	\$3,000	\$3,000
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
HEATING FUEL	10477663 - 631500	35,000.00 Natural Gas at 1.00 =	\$35,000	\$35,000
CLOTHING	10477663 - 634500	20.00 Guard Uniforms at 90.00 =	\$1,800	\$1,800
MEDICAL & LAB SUPPLIES	10477663 - 635000	1.00 First aid kit - refill BBP kits at 1,750.00 =	\$1,750	\$1,750

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>				<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
CLEANING SUPPLIES	10477663 - 636500	1.00	General Cleaning Supplies	at	2,500.00 =	\$4,500
		1.00	Light Bulbs	at	500.00 =	
			Moved from Household Supplies Account			
		1.00	Paper Goods	at	1,000.00 =	
			Moved from Household Supplies Account			
		1.00	Trash Bags	at	500.00 =	
RECREATION SUPPLIES	10477663 - 637800	1.00	Riptide Supplies	at	1,500.00 =	\$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
BUILDING MAINT SUPPLIES	10477663 - 638800	1.00	Chemical Probes	at	350.00 =	\$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
		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	1,300.00 =	\$1,300
BUILDINGS	10477665 - 658000	1.00	Lifeguard Durable Equipment	at	700.00 =	\$700
TRANSFER OUT	10477688 - 900001	1.00	Avaya Replacement 1 Phones @ \$6 x 12 months	at	72.00 =	\$72
<b>TOTAL POOL</b>					<b>\$402,340</b>	<b>\$417,340</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>APPROVED BUDGET 2020/2021</u>
<b>PARKS &amp; RECREATION - RECREATION</b>							
HOURLY	10477761 - 611000	\$523,006	\$352,304	\$380,390	\$426,291	\$426,291	\$426,291
SALARY	10477761 - 611500	\$333	\$62,413	\$63,860	\$65,343	\$65,343	\$65,343
TEMPORARY HELP	10477761 - 612000	\$95,635	\$94,129	\$100,025	\$82,875	\$82,875	\$82,875
OVERTIME	10477761 - 612500	\$10,288	\$2,967	\$2,500	\$3,000	\$3,000	\$3,000
		<b>\$629,262</b>	<b>\$511,813</b>	<b>\$546,775</b>	<b>\$577,509</b>	<b>\$577,509</b>	<b>\$577,509</b>
PRINTING & BINDING	10477762 - 620500	\$1,823	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700
REPORTS	10477762 - 620800	\$8,735	\$10,814	\$10,700	\$12,700	\$12,700	\$12,700
TELEPHONE	10477762 - 622000	\$10,127	\$8,238	\$7,980	\$8,580	\$8,580	\$8,580
WATER & SEWER	10477762 - 622400	\$4,688	\$4,275	\$4,500	\$4,500	\$4,500	\$4,500
ELECTRIC	10477762 - 622500	\$24,352	\$24,928	\$26,640	\$26,640	\$26,640	\$41,640
SUBSCRIPTIONS	10477762 - 624500	\$176	\$289	\$150	\$300	\$300	\$300
EQUIPMENT RENTAL	10477762 - 626000	\$4,697	\$6,321	\$12,100	\$10,100	\$10,100	\$6,100
MOTOR VEHICLE MAINT	10477762 - 626500	\$0	\$416	\$3,000	\$3,000	\$3,000	\$3,000
EQUIPMENT MAINTENANCE	10477762 - 627000	\$38,391	\$15,256	\$24,300	\$24,300	\$24,300	\$24,300
TENNIS COURT MAINTENANCE	10477762 - 627200	\$169	\$0	\$500	\$500	\$500	\$500
BUILDING MAINTENANCE	10477762 - 627500	\$18,529	\$17,308	\$18,550	\$20,000	\$18,000	\$18,000
EVENTS/SHOWS	10477762 - 628400	\$0	\$17,296	\$18,950	\$18,900	\$18,900	\$18,900
CONTRACTED SERVICES	10477762 - 628800	\$10,588	\$15,451	\$16,800	\$21,286	\$21,286	\$21,286
		<b>\$122,273</b>	<b>\$123,291</b>	<b>\$146,870</b>	<b>\$153,506</b>	<b>\$151,506</b>	<b>\$162,506</b>
OFFICE SUPPLIES	10477763 - 630500	\$3,799	\$3,491	\$4,000	\$3,600	\$3,600	\$3,600
HEATING FUEL	10477763 - 631500	\$25,375	\$26,545	\$29,585	\$29,585	\$28,196	\$28,196
GAS & OIL	10477763 - 632000	\$781	\$905	\$4,350	\$2,350	\$1,215	\$1,215
VEHICLE WASH	10477763 - 632501	\$0	\$0	\$35	\$35	\$35	\$35
FOOD	10477763 - 633500	\$2,289	\$4,711	\$4,000	\$4,000	\$4,000	\$2,000
CLOTHING	10477763 - 634500	\$1,419	\$1,800	\$1,200	\$1,200	\$1,200	\$1,200
MEDICAL & LAB SUPPLIES	10477763 - 635000	\$530	\$591	\$750	\$750	\$750	\$750
SMALL TOOLS	10477763 - 636000	\$100	\$733	\$1,000	\$1,000	\$1,000	\$1,000
CLEANING SUPPLIES	10477763 - 636500	\$15,570	\$12,545	\$10,400	\$10,600	\$10,600	\$10,600
RECREATION SUPPLIES	10477763 - 637800	\$19,091	\$14,811	\$14,000	\$14,000	\$14,000	\$10,000
BUILDING MAINT SUPPLIES	10477763 - 638800	\$14,697	\$2,898	\$7,100	\$7,100	\$7,100	\$7,100
MISC SUPPLIES	10477763 - 639900	\$418	\$546	\$400	\$400	\$400	\$400

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>APPROVED BUDGET 2020/2021</u>
		<b>\$84,069</b>	<b>\$69,576</b>	<b>\$76,820</b>	<b>\$74,620</b>	<b>\$72,096</b>	<b>\$66,096</b>
DUES & MEMBERSHIPS	10477764 - 642000	\$1,713	\$4,227	\$3,400	\$3,985	\$3,985	\$3,985
		<b>\$1,713</b>	<b>\$4,227</b>	<b>\$3,400</b>	<b>\$3,985</b>	<b>\$3,985</b>	<b>\$3,985</b>
MOTOR VEHICLES	10477765 - 651000	\$4,019	\$0	\$0	\$0	\$0	\$0
RECREATIONAL EQUIPMENT	10477765 - 655000	\$190	\$0	\$0	\$0	\$0	\$0
BUILDINGS	10477765 - 658000	\$4,520	\$7,334	\$2,000	\$2,000	\$2,000	\$2,000
		<b>\$8,728</b>	<b>\$7,334</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
TRANSFER OUT	10477788 - 900001	\$40,670	\$22,233	\$19,872	\$15,072	\$15,072	\$15,072
		<b>\$40,670</b>	<b>\$22,233</b>	<b>\$19,872</b>	<b>\$15,072</b>	<b>\$15,072</b>	<b>\$15,072</b>
<b>TOTAL RECREATION</b>		<b>\$886,715</b>	<b>\$738,474</b>	<b>\$795,737</b>	<b>\$826,692</b>	<b>\$822,168</b>	<b>\$827,168</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>			<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>PARKS &amp; RECREATION - RECREATION</b>						
HOURLY	10477761 - 611000	2 REC COORDINATOR 3 CUST SERVICE ATTENDANT 4 ATTENDENT NO GRADE 3 RECREATION MANAGER 1 TEEN CENTER COORDINATOR 1 PARK RANGER/REC SUPERVISOR			\$426,291	\$426,291
SALARY	10477761 - 611500	1 REC OPERATIONS MANAGER			\$65,343	\$65,343
TEMPORARY HELP	10477761 - 612000	1,100.00 Gym Supervisor 650.00 REDBANK TEMP STAFF Building Supervision 700.00 REDBANK TEMP STAFF Teen Center Assistant 1,128.00 SPCC FRONT DESK STAFF 3,150.00 WAINWRIGHT TEMP STAFF	at at at at at	12.50 = 12.50 = 13.00 = 12.50 = 12.00 =	\$82,875	\$82,875
OVERTIME	10477761 - 612500	1.00 general overtime for staff	at	3,000.00 =	\$3,000	\$3,000
PRINTING & BINDING	10477762 - 620500	1.00 Copy Paper 1.00 Program Posters 1.00 Purchase Envelopes 1.00 Purchase Letterheads	at at at at	1,500.00 = 300.00 = 400.00 = 500.00 =	\$2,700	\$2,700
REPORTS	10477762 - 620800	1.00 Marketing of Brochure 3.00 Programs and Brochures More programs = More pages in each brochure	at at	700.00 = 4,000.00 =	\$12,700	\$12,700
TELEPHONE	10477762 - 622000	12.00 8 Cellphones Add Teen Center Coordinator Cell Phone 12.00 Landlines 12.00 Spectrum	at at at	385.00 = 185.00 = 145.00 =	\$8,580	\$8,580
WATER & SEWER	10477762 - 622400	12.00 12 Months - Community Center 12.00 12 Months - Redbank 12.00 12 Months - Wilkinson	at at at	300.00 = 45.00 = 30.00 =	\$4,500	\$4,500
ELECTRIC	10477762 - 622500	12.00 12 Months - Community Center (Allocation from High School Increased) 12.00 12 Months - Redbank 12.00 12 Months - Wilkinson	at at at	2,870.00 = 540.00 = 60.00 =	\$26,640	\$41,640

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>		
SUBSCRIPTIONS	10477762 - 624500	1.00 Amazon Prime Account at 150.00 =	\$300	\$300	
		1.00 Senior Postcards Mailing at 150.00 =			
EQUIPMENT RENTAL	10477762 - 626000	1.00 Lifts, Maintenance at 3,000.00 =	\$10,100	\$6,100	
		1.00 Port-a-potties at 2,500.00 =			
		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 =	\$18,000	\$18,000	
		1.00 Electrical Repairs at 1,000.00 =			
		1.00 General Repairs at 5,700.00 =			
		1.00 Gym Floor Refinishing Maintenance at 5,000.00 =			
		Trying to do every other year			
1.00 Miscellaneous Building Maintenance at 6,000.00 =					
EVENTS/SHOWS	10477762 - 628400	1.00 4th of July Entertainment at 2,000.00 =	\$18,900	\$18,900	
		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 7,500.00 =			
		1.00 Special Event Posters and Marketing at 1,050.00 =			
		1.00 Winterfest Band, events at 2,000.00 =			

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
CONTRACTED SERVICES	10477762 - 628800	1.00	Garbage to Garden Composting for Community Center and Redbank	at	1,000.00 =	\$21,286	\$21,286
		1.00	Advantage Pest Services	at	3,200.00 =		
			Per Facilities Maint Supervisor				
		1.00	Com Ctr Generator Contract	at	550.00 =		
			Per Facilities Maint Supervisor				
		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	9,736.00 =		
		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	at	3,600.00 =	\$3,600	\$3,600
HEATING FUEL	10477763 - 631500	1,850.00	Propane Wainwright	at	2.16 =	\$28,196	\$28,196
		17,000.00	Natural Gas for Community Center	at	1.10 =		
		5,000.00	Natural Gas for Redbank	at	1.10 =		
GAS & OIL	10477763 - 632000	250.00	Mini Bus	at	1.86 =	\$1,215	\$1,215
		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	300.00 =	\$4,000	\$2,000
		1.00	Food for Special Events	at	1,200.00 =		
		1.00	Senior Luncheons	at	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	at	750.00 =	\$750	\$750
			Summer Camp First Aid Supplies out of Enterprise Account				
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	5,800.00 =	\$10,600	\$10,600
		1.00	Kitchen Supplies	at	1,000.00 =		
		1.00	Paper Goods	at	3,800.00 =		

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>				<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
RECREATION SUPPLIES	10477763 - 637800	1.00	Wainwright Complex Recreation Equipment	at	4,800.00 =	\$14,000	\$10,000
		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	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 =	\$3,985	\$3,985
		1.00	Building Equipment Licenses	at	700.00 =		
		1.00	Constant Contact	at	85.00 =		
		1.00	Easy Pass for Senior Bus	at	400.00 =		
		1.00	Facebook Boosts Promotions	at	100.00 =		
		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 =	\$15,072	\$15,072
		1.00	Supplement to enterprise accounts for programs and financial assistance	at	15,000.00 =		
<b>TOTAL RECREATION</b>						<b>\$822,168</b>	<b>\$827,168</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>BUS SERVICE</b>							
HOURLY	10580061 - 611000	\$712,963	\$737,680	\$771,165	\$834,172	\$817,867	\$832,487
SALARY	10580061 - 611500	\$87,984	\$87,984	\$90,184	\$90,735	\$90,735	\$90,735
OVERTIME	10580061 - 612500	\$106,023	\$110,844	\$80,000	\$105,000	\$100,000	\$105,000
OTHER FEES	10580061 - 615000	\$18,249	\$19,585	\$2,184	\$27,000	\$27,000	\$27,000
		<b>\$925,219</b>	<b>\$956,093</b>	<b>\$943,533</b>	<b>\$1,056,907</b>	<b>\$1,035,602</b>	<b>\$1,055,222</b>
PRINTING & BINDING	10580062 - 620500	\$13,012	\$9,252	\$6,675	\$11,670	\$11,670	\$11,670
ADVERTISING	10580062 - 621000	\$6,295	\$3,826	\$2,525	\$3,000	\$3,000	\$3,000
TELEPHONE	10580062 - 622000	\$3,363	\$3,287	\$6,600	\$27,420	\$6,720	\$6,720
WATER & SEWER	10580062 - 622400	\$487	\$0	\$1,850	\$1,850	\$1,850	\$1,850
ELECTRIC	10580062 - 622500	\$13,867	\$9,441	\$13,128	\$13,128	\$10,500	\$10,500
TRAVEL	10580062 - 623000	\$418	\$740	\$1,000	\$1,000	\$1,000	\$1,000
MEDICAL SERVICES	10580062 - 625500	\$513	\$592	\$1,551	\$1,551	\$1,551	\$1,551
MOTOR VEHICLE MAINT	10580062 - 626500	\$19,060	\$30,328	\$18,000	\$25,000	\$25,000	\$25,000
EQUIPMENT MAINTENANCE	10580062 - 627000	\$3,056	\$3,003	\$1,500	\$1,500	\$1,500	\$1,500
RADIO MAINTENANCE	10580062 - 627100	\$0	\$419	\$1,500	\$1,500	\$1,500	\$1,500
BUILDING MAINTENANCE	10580062 - 627500	\$1,113	\$7,894	\$7,776	\$7,776	\$7,176	\$7,176
SOLID WASTE DISPOSAL	10580062 - 628100	\$1,867	\$0	\$2,400	\$2,400	\$2,400	\$2,400
CONTRACTED SERVICES	10580062 - 628800	\$136,869	\$121,902	\$179,000	\$179,000	\$172,000	\$172,000
TRAINING	10580062 - 629000	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500
		<b>\$199,918</b>	<b>\$190,686</b>	<b>\$243,505</b>	<b>\$278,295</b>	<b>\$247,367</b>	<b>\$247,367</b>
OFFICE SUPPLIES	10580063 - 630500	\$2,195	\$2,298	\$3,190	\$3,190	\$3,190	\$3,190
HEATING FUEL	10580063 - 631500	\$20,537	\$11,974	\$11,000	\$11,000	\$12,000	\$12,000
GAS & OIL	10580063 - 632000	\$110,406	\$122,044	\$178,853	\$178,923	\$178,923	\$166,843
TIRES	10580063 - 632500	\$10,588	\$15,582	\$13,940	\$17,440	\$17,440	\$17,440
VEHICLE WASH	10580063 - 632501	\$0	\$0	\$9,674	\$9,674	\$9,674	\$9,674
CLOTHING	10580063 - 634500	\$7,055	\$5,447	\$7,729	\$8,376	\$8,376	\$8,376
SMALL TOOLS	10580063 - 636000	\$204	\$1,370	\$1,500	\$1,500	\$1,500	\$1,500
CLEANING SUPPLIES	10580063 - 636500	\$2,533	\$2,678	\$2,000	\$2,000	\$2,000	\$2,000
VEHICLE SUPPLIES	10580063 - 638600	\$50,023	\$90,125	\$45,000	\$60,000	\$60,000	\$60,000
BUILDING MAINT SUPPLIES	10580063 - 638800	\$847	\$2,101	\$1,200	\$1,200	\$1,200	\$1,200
		<b>\$204,388</b>	<b>\$253,620</b>	<b>\$274,086</b>	<b>\$293,303</b>	<b>\$294,303</b>	<b>\$282,223</b>
DUES & MEMBERSHIPS	10580064 - 642000	\$1,475	\$1,498	\$1,498	\$1,498	\$1,498	\$1,498
OTHER	10580064 - 648500	\$0	\$0	\$0	\$5,500	\$5,500	\$5,500
		<b>\$1,475</b>	<b>\$1,498</b>	<b>\$1,498</b>	<b>\$6,998</b>	<b>\$6,998</b>	<b>\$6,998</b>
TRANSFER OUT	10580088 - 900001	\$360	\$360	\$360	\$360	\$360	\$360

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

	<u>ACTUAL 2017/2018</u> \$360	<u>ACTUAL 2018/2019</u> \$360	<u>APPROVED BUDGET 2019/2020</u> \$360	<u>DEPARTMENT REQUEST 2020/2021</u> \$360	<u>MANAGER'S BUDGET 2020/2021</u> \$360	<u>ADOPTED BUDGET 2020/2021</u> \$360
<b>TOTAL BUS SERVICE</b>	\$1,331,359	\$1,402,256	\$1,462,982	\$1,635,863	\$1,584,630	\$1,592,170

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>BUS SERVICE</b>								
HOURLY	10580061 - 611000	15 BUS DRIVER 1 OPERATIONS SUPERVISOR 1 MECHANIC II					\$817,867	\$832,487
SALARY	10580061 - 611500	1 DIRECTOR OF BUS SERVICE					\$90,735	\$90,735
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	at	35.00	=	5,460	\$100,000	\$105,000
			at	35,588.00	=	35,588		
			at	28.00	=	27,552		
			at	28.00	=	36,400		
OTHER FEES	10580061 - 615000	1.00 Holiday pay for Minor Holidays and other Holidays worked Detail: Drivers: 14 drivers @ 8 hours @ 32.12 = \$3,597.00; 5 holidays @ 3597.00= \$17,987.00; Overtime \$1,136 (estimated overtime) X 5 holidays=\$23,667.00: Sub-total = \$23,667 Mechanic: \$40.82 X 8 hours X 5 holidays = \$1,633 Ops. Supvsr: \$42.88 X 8 hours X 5 Holidays = \$1,699 Total = \$26,000 Expense to operate bus service on minor holidays.	at	27,000.00	=	27,000	\$27,000	\$27,000
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	at	590.00	=	1,770	\$11,670	\$11,670
			at	175.00	=	175		
			at	350.00	=	350		
			at	6,675.00	=	6,675		
			at	900.00	=	900		
			at	900.00	=	1,800		
ADVERTISING	10580062 - 621000	1.00 Promotional advertising and events New Electronic Fare Collection	at	3,000.00	=	3,000	\$3,000	\$3,000
TELEPHONE	10580062 - 622000	12.00 Cell Phone Service switch from 3G to 4G 12.00 Local and Long distance charges	at	525.00	=	6,300	\$6,720	\$6,720
			at	35.00	=	420		
WATER & SEWER	10580062 - 622400	1.00 Water and sewer charges	at	1,850.00	=	1,850	\$1,850	\$1,850

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
ELECTRIC	10580062 - 622500	12.00	Electricity -Transit Hub	at	30.00	=	360	\$10,500	\$10,500
		12.00	Municipal Services Facility (28% Allocation)	at	845.00	=	10,140		
TRAVEL	10580062 - 623000	1.00	Seminars, conferences, training	at	1,000.00	=	1,000	\$1,000	\$1,000
			Participation has grown in state-wide responsibility as MTA President and related representational duties.						
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- Warranties Expired	at	25,000.00	=	25,000	\$25,000	\$25,000
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	8,000.00	=	2,400	\$7,176	\$7,176
		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	\$172,000	\$172,000
		1.00	Mandatory ADA Paratransit Service. (80% reimbursed from FTA 5307 grant)	at	137,000.00	=	137,000		
		1.00	Regional Planning Support from GPCOG (80% reimbursed from FTA 5307 grant)	at	10,000.00	=	10,000		
TRAINING	10580062 - 629000	1.00	Professional continuing education	at	1,500.00	=	1,500	\$1,500	\$1,500
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

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>			<u>Explanation</u>					<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
HEATING FUEL	10580063 - 631500	0.30	Natural Gas (30% allocation of MSF)	at	40,000.00	=	12,000	\$12,000	\$12,000
GAS & OIL	10580063 - 632000	75,500.00	75,500 Gallons of Diesel fuel @ 1.94	at	1.94	=	158,550	\$178,923	\$166,843
		2.00	Antifreeze	at	792.00	=	1,584		
		6.00	Bus Oil	at	519.00	=	3,114		
		3.00	Diesel Additive	at	3,212.00	=	9,636		
		6.00	Diesel Exhaust Fuser	at	219.00	=	1,314		
		1.00	Parts Cleaner	at	700.00	=	700		
		1.00	Torches	at	95.00	=	95		
		7.00	Transmission Fluid	at	530.00	=	3,710		
		1.00	Washer Fluid	at	220.00	=	220		
TIRES	10580063 - 632500	4.00	4 New Wheels	at	500.00	=	2,000	\$17,440	\$17,440
		40.00	Mounting / Dismounting	at	85.00	=	3,400		
		14.00	Front Tires -	at	350.00	=	4,900		
		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	52.00	Mechanics uniform (weekly rat	at	48.00	=	2,496	\$8,376	\$8,376
		1.00	Safety shoe allowance for mechanic.	at	655.00	=	655		
		2	Rain jackets						
		19.00	Uniforms for drivers and supervisors	at	275.00	=	5,225		
			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	60,000.00	=	60,000	\$60,000	\$60,000
			at different intervals.						
BUILDING MAINT SUPPLIES	10580063 - 638800	1.00	Miscellaneous supplies	at	1,200.00	=	1,200	\$1,200	\$1,200

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
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		
OTHER	10580064 - 648500	1.00	Delaroc Fees per Transaction	at	2,500.00	=	2,500	\$5,500	\$5,500
		1.00	General Credit Card Fees (Overall system credit card fees shared by all users)	at	2,000.00	=	2,000		
		500.00	Initial Issuance of Cards for New Fare System \$2.00 per card for new fare system	at	2.00	=	1,000		
TRANSFER OUT	10580088 - 900001	5.00	Avaya Replacement 5 Phones @ \$6 x 12 months	at	72.00	=	360	\$360	\$360
<b>TOTAL BUS SERVICE</b>								<b>\$1,584,630</b>	<b>\$1,592,170</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>WATERFRONT</b>							
TRAVEL	10581062 - 623000	\$0	\$0	\$500	\$500	\$500	\$500
CONTRACTED SERVICES - LEGAL	10581062 - 628801	\$0	\$0	\$10,000	\$12,000	\$12,000	\$12,000
		<b>\$0</b>	<b>\$0</b>	<b>\$10,500</b>	<b>\$12,500</b>	<b>\$12,500</b>	<b>\$12,500</b>
DUES & MEMBERSHIPS	10581064 - 642000	\$0	\$0	\$57	\$57	\$57	\$57
CONTRIBUTIONS	10581064 - 643000	\$40,000	\$40,000	\$40,000	\$45,000	\$45,000	\$45,000
		<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,057</b>	<b>\$45,057</b>	<b>\$45,057</b>	<b>\$45,057</b>
<b>TOTAL WATERFRONT</b>		<b>\$40,000</b>	<b>\$40,000</b>	<b>\$50,557</b>	<b>\$57,557</b>	<b>\$57,557</b>	<b>\$57,557</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>WATERFRONT</b>			
TRAVEL	10581062 - 623000 1.00 Regional development, NE Ports, Port Safety Forum of Me & NH, Dredging Comm.	500.00 = 500	\$500 \$500
CONTRACTED SERVICES - LEGAL	10581062 - 628801 1.00 BHC LEGAL SERVICES	12,000.00 = 12,000	\$12,000 \$12,000
DUES & MEMBERSHIPS	10581064 - 642000 1.00 Portland Propeller Club	57.00 = 57	\$57 \$57
CONTRIBUTIONS	10581064 - 643000 1.00 Harbor Commission	45,000.00 = 45,000	\$45,000 \$45,000
<b>TOTAL WATERFRONT</b>			<b>\$57,557 \$57,557</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>APPROVED BUDGET 2020/2021</u>
<b>GENERAL ASSISTANCE DEPARTMENT - ADMINISTRATION</b>							
HOURLY	10682061 - 611000	\$37,358	\$38,440	\$44,262	\$65,399	\$63,400	\$63,400
SALARY	10682061 - 611500	\$66,320	\$67,646	\$68,992	\$72,870	\$72,870	\$72,870
TEMPORARY HELP	10682061 - 612000	\$0	\$0	\$14,000	\$0	\$0	\$0
OVERTIME	10682061 - 612500	\$76	\$10	\$1,223	\$1,223	\$1,223	\$1,223
		<b>\$103,753</b>	<b>\$106,095</b>	<b>\$128,477</b>	<b>\$139,492</b>	<b>\$137,493</b>	<b>\$137,493</b>
PRINTING & BINDING	10682062 - 620500	\$356	\$305	\$313	\$313	\$313	\$313
TELEPHONE	10682062 - 622000	\$489	\$489	\$470	\$470	\$470	\$470
SUBSCRIPTIONS	10682062 - 624500	\$0	\$30	\$50	\$60	\$60	\$60
EQUIPMENT MAINTENANCE	10682062 - 627000	\$0	\$109	\$474	\$474	\$474	\$474
CONTRACTED SERVICES	10682062 - 628800	\$1,781	\$2,338	\$3,750	\$3,950	\$3,950	\$3,950
		<b>\$2,626</b>	<b>\$3,270</b>	<b>\$5,057</b>	<b>\$5,267</b>	<b>\$5,267</b>	<b>\$5,267</b>
OFFICE SUPPLIES	10682063 - 630500	\$898	\$1,340	\$2,000	\$2,000	\$2,000	\$2,000
		<b>\$898</b>	<b>\$1,340</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
DUES & MEMBERSHIPS	10682064 - 642000	\$60	\$60	\$100	\$100	\$100	\$100
		<b>\$60</b>	<b>\$60</b>	<b>\$100</b>	<b>\$100</b>	<b>\$100</b>	<b>\$100</b>
TRANSFER OUT	10682088 - 900001	\$144	\$144	\$144	\$144	\$144	\$144
		<b>\$144</b>	<b>\$144</b>	<b>\$144</b>	<b>\$144</b>	<b>\$144</b>	<b>\$144</b>
<b>TOTAL ADMINISTRATION</b>		<b>\$107,482</b>	<b>\$110,910</b>	<b>\$135,778</b>	<b>\$147,003</b>	<b>\$145,004</b>	<b>\$145,004</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>GENERAL ASSISTANCE DEPARTMENT - ADMINISTRATION</b>			
HOURLY	10682061 - 611000		
	1 GA ADMINISTRATIVE ASSISTANT	\$63,400	\$63,400
	1 GA SOCIAL SERVICES SUPPORT SPC		
SALARY	10682061 - 611500	\$72,870	\$72,870
	1 DIRECTOR OF SOCIAL SERVICES		
OVERTIME	10682061 - 612500	\$1,223	\$1,223
	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.	1,223.00 =	
PRINTING & BINDING	10682062 - 620500	\$313	\$313
	1.00 Miscellaneous Forms - NCR applications, etc.	313.00 =	
TELEPHONE	10682062 - 622000	\$470	\$470
	12.00 Conversant/Avaya	26.50 =	
	1.00 Long distance	152.00 =	
SUBSCRIPTIONS	10682062 - 624500	\$60	\$60
	1.00 Trade Manuals / MMA GA publications incr for new year	60.00 =	
EQUIPMENT MAINTENANCE	10682062 - 627000	\$474	\$474
	1.00 Photocopier annual maintenance in General Assistance Office	474.00 =	
CONTRACTED SERVICES	10682062 - 628800	\$3,950	\$3,950
	1.00 \$50.00 per delivery fee for Global donated oil. 2500 gallons of oil donated. Provided to residents in 100 -200 gallon increments. 25 households at \$50.00 = \$1250.00.	1,250.00 =	
	1.00 Covers the cost of Welpac User Agreement and anticipated increase.	1,500.00 =	
	1.00 The Interpreter Service is through United Language Group. The rate is .75 per minute.	1,200.00 =	
OFFICE SUPPLIES	10682063 - 630500	\$2,000	\$2,000
	1.00 Printer supplies and general office supplies.	2,000.00 =	
DUES & MEMBERSHIPS	10682064 - 642000	\$100	\$100
	1.00 Maine Welfare Directors Assoc. for Administrator and Admin Asst.	100.00 =	
TRANSFER OUT	10682088 - 900001	\$144	\$144
	2.00 Avaya Replacement 2 Phones @ \$6 x 12 months	72.00 =	
<b>TOTAL ADMINISTRATION</b>		<b>\$145,004</b>	<b>\$145,004</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>APPROVED BUDGET 2020/2021</u>
<b>GENERAL ASSISTANCE DEPARTMENT - GA SOCIAL SERVICES</b>							
WATER & SEWER	10682162 - 622400	\$556	\$1,340	\$3,000	\$3,000	\$3,000	\$3,000
ELECTRIC	10682162 - 622500	\$5,383	\$7,060	\$15,000	\$15,000	\$13,000	\$13,000
MEDICAL SERVICES	10682162 - 625500	\$10	\$0	\$0	\$0	\$0	\$0
BURIALS	10682162 - 629700	\$4,605	\$9,420	\$8,000	\$11,000	\$11,000	\$11,000
		<b>\$10,554</b>	<b>\$17,820</b>	<b>\$26,000</b>	<b>\$29,000</b>	<b>\$27,000</b>	<b>\$27,000</b>
HEATING FUEL	10682163 - 631500	\$9,811	\$8,484	\$15,000	\$15,000	\$10,000	\$10,000
FOOD	10682163 - 633500	\$48,436	\$40,950	\$45,000	\$45,000	\$45,000	\$45,000
CLOTHING	10682163 - 634500	\$691	\$2,440	\$2,500	\$2,500	\$2,500	\$2,500
MEDICAL & LAB SUPPLIES	10682163 - 635000	\$18,065	\$15,839	\$22,000	\$30,000	\$30,000	\$30,000
HOUSEHOLD SUPPLIES	10682163 - 635500	\$15,625	\$14,311	\$15,000	\$15,000	\$15,000	\$15,000
DIAPERS	10682163 - 635600	\$2,372	\$3,203	\$6,500	\$6,500	\$6,500	\$6,500
MISC SUPPLIES	10682163 - 639900	\$1,155	\$741	\$0	\$0	\$0	\$0
		<b>\$96,156</b>	<b>\$85,968</b>	<b>\$106,000</b>	<b>\$114,000</b>	<b>\$109,000</b>	<b>\$109,000</b>
RENT	10682164 - 641000	\$326,049	\$293,349	\$320,000	\$385,000	\$430,000	\$510,000
BUS PASSES	10682164 - 643505	\$0	\$0	\$0	\$0	\$10,000	\$10,000
		<b>\$326,049</b>	<b>\$293,349</b>	<b>\$320,000</b>	<b>\$385,000</b>	<b>\$440,000</b>	<b>\$520,000</b>
<b>TOTAL GA SOCIAL SERVICES</b>		<b>\$432,758</b>	<b>\$397,137</b>	<b>\$452,000</b>	<b>\$528,000</b>	<b>\$576,000</b>	<b>\$656,000</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>GENERAL ASSISTANCE DEPARTMENT - GA SOCIAL SERVICES</b>			
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 13,000.00 =	\$13,000	\$13,000
BURIALS	10682162 - 629700 1.00 Provided when responsible relatives are not available or personal resources are inadequate. Expenses have increased. General Assistance maximums adopted October 1, 2019 increased. Burials increased from \$1125. to \$1475. Cremation costs increased from \$785. to \$1025. at 11,000.00 =	\$11,000	\$11,000
HEATING FUEL	10682163 - 631500 1.00 Includes residential heating oil, coal, wood, propane, natural gas & pellets. at 10,000.00 =	\$10,000	\$10,000
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. Projection based on FY 20. at 30,000.00 =	\$30,000	\$30,000
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. FY 20 projects 420,000. at 510,000.00 =	\$430,000	\$510,000
BUS PASSES	10682164 - 643505 1.00 Bus Passes at 10,000.00 =	\$10,000	\$10,000
<b>TOTAL GA SOCIAL SERVICES</b>		<b>\$576,000</b>	<b>\$656,000</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>HEALTH</b>							
HOURLY	10683061 - 611000	\$0	\$0	\$0	\$26,000	\$0	\$0
		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,000</b>	<b>\$0</b>	<b>\$0</b>
MEDICAL SERVICES	10683062 - 625500	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
CONTRACTED SERVICES	10683062 - 628800	\$0	\$0	\$0	\$0	\$35,000	\$0
		<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$50,000</b>	<b>\$15,000</b>
CONTRIBUTIONS	10683064 - 643000	\$4,000	\$44,000	\$4,000	\$22,500	\$4,000	\$4,000
		<b>\$4,000</b>	<b>\$44,000</b>	<b>\$4,000</b>	<b>\$22,500</b>	<b>\$4,000</b>	<b>\$4,000</b>
<b>TOTAL HEALTH</b>		<b>\$19,000</b>	<b>\$59,000</b>	<b>\$19,000</b>	<b>\$63,500</b>	<b>\$54,000</b>	<b>\$19,000</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>HEALTH</b>			
HOURLY	10683061 - 611000	\$0	
MEDICAL SERVICES	10683062 - 625500      1.00 VNA Home health visits      at	15,000.00 = 15,000	\$15,000      \$15,000
CONTRACTED SERVICES	10683062 - 628800      1.00 Health Needs Assessment Study (Per Recommendation Board of Health)      at	35,000.00 = 35,000	\$35,000
CONTRIBUTIONS	10683064 - 643000      1.00 The Food Cupboard      at	4,000.00 = 4,000	\$4,000      \$4,000
<b>TOTAL HEALTH</b>		<b>\$54,000</b>	<b>\$19,000</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>INSURANCE</b>							
MAINE STATE RETIREMENT	10160061 - 618000	\$1,176,835	\$1,295,094	\$1,366,600	\$1,523,000	\$1,498,000	\$1,468,000
DEFERRED COMP	10160061 - 618100	\$50,427	\$57,351	\$63,365	\$67,300	\$67,300	\$68,500
401A	10160061 - 618101	\$233,435	\$238,837	\$274,500	\$305,500	\$294,200	\$293,000
LONG TERM DISABILITY	10160061 - 618200	\$22,055	\$27,901	\$24,500	\$25,200	\$24,600	\$25,000
SOCIAL SECURITY	10160061 - 618300	\$930,419	\$982,353	\$1,061,300	\$1,143,000	\$1,115,000	\$1,110,600
GROUP LIFE	10160061 - 618400	\$12,590	\$12,314	\$12,400	\$12,400	\$12,400	\$12,400
WORKERS COMP	10160061 - 618500	\$533,004	\$553,457	\$632,000	\$586,000	\$584,000	\$585,000
HEALTH INSURANCE	10160061 - 618600	\$3,483,805	\$3,682,372	\$3,984,800	\$4,340,000	\$4,210,000	\$4,065,000
WELLNESS	10160061 - 618601	\$13,833	\$14,279	\$14,000	\$12,000	\$12,000	\$12,000
ACCRUED VACATION/PAYROLL	10160061 - 618800	\$324,416	\$261,532	\$253,545	\$150,000	\$150,000	\$150,000
MEDICAL SERVICES	10160061 - 625500	\$33,600	\$45,720	\$30,000	\$44,000	\$44,000	\$44,000
		<b>\$6,814,418</b>	<b>\$7,171,208</b>	<b>\$7,717,010</b>	<b>\$8,208,400</b>	<b>\$8,011,500</b>	<b>\$7,833,500</b>
LIABILITY & FIRE	10160064 - 646100	\$304,531	\$312,288	\$336,450	\$318,755	\$318,755	\$318,755
		<b>\$304,531</b>	<b>\$312,288</b>	<b>\$336,450</b>	<b>\$318,755</b>	<b>\$318,755</b>	<b>\$318,755</b>
TRANSFER OUT	10160088 - 900001	\$42,500	\$35,800	\$20,000	\$15,000	\$15,000	\$15,000
		<b>\$42,500</b>	<b>\$35,800</b>	<b>\$20,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>
<b>TOTAL INSURANCE</b>		<b>\$7,161,449</b>	<b>\$7,519,296</b>	<b>\$8,073,460</b>	<b>\$8,542,155</b>	<b>\$8,345,255</b>	<b>\$8,167,255</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>INSURANCE</b>			
MAINE STATE RETIREMENT	10160061 - 618000	\$1,498,000	\$1,468,000
DEFERRED COMP	10160061 - 618100	\$67,300	\$68,500
401A	10160061 - 618101	\$294,200	\$293,000
LONG TERM DISABILITY	10160061 - 618200	\$24,600	\$25,000
SOCIAL SECURITY	10160061 - 618300	\$1,115,000	\$1,110,600
GROUP LIFE	10160061 - 618400	\$12,400	\$12,400
WORKERS COMP	10160061 - 618500	\$584,000	\$585,000
HEALTH INSURANCE	10160061 - 618600	\$4,210,000	\$4,065,000
WELLNESS	10160061 - 618601	\$12,000	\$12,000
ACCRUED VACATION/PAYROLL	10160061 - 618800	\$150,000	\$150,000
MEDICAL SERVICES	10160061 - 625500	\$44,000	\$44,000
LIABILITY & FIRE	10160064 - 646100		
	1.00 Insurance for Buglight Park	at 3,005.00 = 3,005	\$318,755
	1.00 MMA Property and Casualty Risk	at 315,000.00 = 315,000	\$318,755
	1.00 Volunteer Policy	at 750.00 = 750	
TRANSFER OUT	10160088 - 900001		
	1.00 Self-Insurance Reserve	at 12,500.00 = 12,500	\$15,000
	1.00 Unemployment Reserve	at 2,500.00 = 2,500	\$15,000
<b>TOTAL INSURANCE</b>		<b>\$8,345,255</b>	<b>\$8,167,255</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>GENERAL OBLIGATION DEBT</b>							
TEMPORARY & ADMIN	12090066 - 668800	\$-14,472	\$39	\$0	\$1,000	\$1,000	\$1,000
BOND INTEREST	12090066 - 668900	\$421,406	\$392,881	\$499,331	\$488,931	\$488,931	\$451,431
LEASE INTEREST	12090066 - 668950	\$12,679	\$9,663	\$76,454	\$53,477	\$53,477	\$44,488
BOND PRINCIPAL	12090066 - 669000	\$845,000	\$845,000	\$635,000	\$1,085,000	\$1,035,000	\$635,000
LEASE PRINCIPAL	12090066 - 669050	\$90,561	\$227,313	\$314,114	\$310,681	\$310,681	\$303,342
		<b>\$1,355,174</b>	<b>\$1,474,896</b>	<b>\$1,524,899</b>	<b>\$1,939,089</b>	<b>\$1,889,089</b>	<b>\$1,435,261</b>
<b>TOTAL GENERAL OBLIGATION DEBT</b>		<b>\$1,355,174</b>	<b>\$1,474,896</b>	<b>\$1,524,899</b>	<b>\$1,939,089</b>	<b>\$1,889,089</b>	<b>\$1,435,261</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>GENERAL OBLIGATION DEBT</b>			
TEMPORARY & ADMIN	12090066 - 668800	\$1,000	\$1,000
BOND INTEREST	12090066 - 668900		
	1.00 09/01/20 Bond Payment -2016 MSF Interest at 177,403.00 = 177,403	\$488,931	\$451,431
	1.00 3/1/21 Bond Payment -2016 MSF Interest at 161,528.00 = 161,528		
	1.00 Cash Corner Fire Station Bond (Estimate) at 87,500.00 = 120,000		
	1.00 Pedestrian/MUP Improvement Bond (Estimate) at 10,000.00 = 10,000		
	1.00 Public Safety Bond (Estimate) at 15,000.00 = 20,000		
LEASE INTEREST	12090066 - 668950	\$53,477	\$44,488
	1.00 Energy Improvements Lease at 2,951.00 = 2,951		
	1.00 Quint Fire Truck -Interest at 23,705.00 = 23,705		
	1.00 Street Light Retrofit Lease - Interest Estimate at 17,832.00 = 26,821		
BOND PRINCIPAL	12090066 - 669000	\$1,035,000	\$635,000
	1.00 09/01/19 Bond Payment - 2016 MSF Principal at 635,000.00 = 635,000		
	1.00 Cash Corner Debt Payment at 300,000.00 = 300,000		
	1.00 Public Safety Bond at 100,000.00 = 100,000		
	New \$1,000,000 Bond (approved in June of 2019)		
LEASE PRINCIPAL	12090066 - 669050	\$310,681	\$303,342
	1.00 Energy Lease Payment at 100,369.00 = 100,369		
	1.00 Quint Fire Truck Lease -Principal at 110,948.00 = 110,948		
	1.00 Street Light Retrofit Lease - Principal at 92,025.00 = 99,364		
<b>TOTAL GENERAL OBLIGATION DEBT</b>		<b>\$1,889,089</b>	<b>\$1,435,261</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>CONTINGENCY ABATEMENT RESERVE</b>							
CONTRACTED SERVICES	13093062 - 628800	\$39,199	\$73,246	\$100,000	\$100,000	\$100,000	\$100,000
		<b>\$39,199</b>	<b>\$73,246</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>
ABATEMENTS	13093064 - 648000	\$0	\$5,335	\$12,000	\$12,000	\$12,000	\$12,000
		<b>\$0</b>	<b>\$5,335</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,000</b>
TRANSFER OUT	13093088 - 900001	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0
		<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$0</b>
<b>TOTAL CONTINGENCY ABATEMENT RESERVE</b>		<b>\$54,199</b>	<b>\$93,581</b>	<b>\$127,000</b>	<b>\$127,000</b>	<b>\$127,000</b>	<b>\$112,000</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>CONTINGENCY ABATEMENT RESERVE</b>								
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	
<b>TOTAL CONTINGENCY ABATEMENT RESERVE</b>							<b>\$127,000</b>	<b>\$112,000</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>MUNICIPAL FACILITIES</b>							
PARKS & REC CONSTRUCTION	13094065 - 651800	\$0	\$0	\$0	\$0	\$0	\$27,700
		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,700</b>
TRANSFER OUT	13094088 - 900001	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
		<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>TOTAL MUNICIPAL FACILITIES</b>		<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$47,700</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>MUNICIPAL FACILITIES</b>			
PARKS & REC CONSTRUCTION	13094065 - 651800	\$0	\$27,700
TRANSFER OUT	13094088 - 900001      1.00 Municipal facilities reserve	\$20,000	\$20,000
<b>TOTAL MUNICIPAL FACILITIES</b>		<b>\$20,000</b>	<b>\$47,700</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>COUNTY TAX</b>							
COUNTY TAXES	15098067 - 671000	\$2,598,030	\$2,785,695	\$2,952,578	\$3,084,423	\$3,084,423	\$3,084,423
		<b>\$2,598,030</b>	<b>\$2,785,695</b>	<b>\$2,952,578</b>	<b>\$3,084,423</b>	<b>\$3,084,423</b>	<b>\$3,084,423</b>
<b>TOTAL COUNTY TAX</b>		<b>\$2,598,030</b>	<b>\$2,785,695</b>	<b>\$2,952,578</b>	<b>\$3,084,423</b>	<b>\$3,084,423</b>	<b>\$3,084,423</b>

**City of South Portland  
2020/2021 Adopted Budget  
General Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>COUNTY TAX</b>			
COUNTY TAXES	15098067 - 671000	\$3,084,423	\$3,084,423
<b>TOTAL COUNTY TAX</b>		<b>\$3,084,423</b>	<b>\$3,084,423</b>



**SEWER USER FUND ADOPTED BUDGET**

**FY 2021**

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure Summary**

	<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
	\$0	\$0	\$0	\$0	\$0	\$0
	\$250,000	\$1,154,610	\$0	\$0	\$0	\$0
ADMINISTRATION	\$188,488	\$204,208	\$174,148	\$182,803	\$182,803	\$182,803
TREATMENT PLANT	\$924,954	\$994,580	\$1,045,599	\$1,113,834	\$1,113,834	\$1,113,717
PUMP STATIONS	\$495,946	\$541,432	\$565,282	\$614,571	\$614,571	\$609,462
BILLING	\$178,766	\$199,295	\$212,209	\$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	\$820,640	\$826,205	\$861,893	\$899,760	\$899,760	\$898,635
ENGINEERING	\$245,227	\$244,661	\$260,698	\$268,119	\$268,119	\$268,119
DEBT	\$96,308	\$96,085	\$95,863	\$95,641	\$95,641	\$95,641
COMPLIANCE	\$98,212	\$92,831	\$105,723	\$108,882	\$108,882	\$108,882
SLUDGE DISPOSAL	\$308,798	\$330,248	\$382,577	\$401,744	\$401,744	\$401,744
INSURANCE	\$821,329	\$798,005	\$933,231	\$970,523	\$970,523	\$970,186
<b>TOTAL SEWER USER</b>	<b>\$5,940,668</b>	<b>\$6,994,160</b>	<b>\$6,149,223</b>	<b>\$6,380,086</b>	<b>\$6,380,086</b>	<b>\$6,373,398</b>

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Revenue Summary**

	<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
INTEREST & PENALTIES	\$46	\$0	\$0	\$0	\$0	\$0
SEWER LIEN FEES	\$470	\$498	\$0	\$0	\$0	\$0
STATE GRANT REVENUE	\$321	\$0	\$0	\$0	\$0	\$0
INVESTMENT INCOME	\$0	\$0	\$0	\$0	\$0	\$0
INDUSTRY COMPLIANCE	\$74,266	\$64,355	\$67,334	\$69,202	\$69,202	\$69,202
INDUSTRIAL APPLICATION PERMITS	\$0	\$0	\$0	\$0	\$0	\$0
USER FEES	\$4,298,019	\$4,334,771	\$4,469,851	\$4,599,713	\$4,599,713	\$4,593,025
INDUSTRIAL FEES	\$1,434,166	\$1,487,185	\$1,452,038	\$1,551,171	\$1,551,171	\$1,551,171
CAPE ELIZABETH OPERATIONS	\$205,989	\$195,403	\$160,000	\$160,000	\$160,000	\$160,000
DEBT REIMBURSEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$2,038	\$1,679	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
SALE OF SURPLUS PROPERTY	\$1,220	\$4,499	\$0	\$0	\$0	\$0
BUDGETED USE OF SURPLUS	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFERS IN	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL SEWER USER</b>	<b>\$6,016,535</b>	<b>\$6,085,032</b>	<b>\$6,149,223</b>	<b>\$6,380,086</b>	<b>\$6,380,086</b>	<b>\$6,373,398</b>

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>ADMINISTRATION</b>							
HOURLY	50605061 - 611000	\$48,196	\$50,670	\$51,602	\$54,060	\$54,060	\$54,060
SALARY	50605061 - 611500	\$110,178	\$112,382	\$114,630	\$120,827	\$120,827	\$120,827
		<b>\$158,374</b>	<b>\$163,053</b>	<b>\$166,232</b>	<b>\$174,887</b>	<b>\$174,887</b>	<b>\$174,887</b>
PRINTING & BINDING	50605062 - 620500	\$662	\$492	\$1,000	\$1,000	\$1,000	\$1,000
POSTAGE	50605062 - 621500	\$201	\$70	\$500	\$500	\$500	\$500
TELEPHONE	50605062 - 622000	\$1,006	\$869	\$1,422	\$1,422	\$1,422	\$1,422
EQUIPMENT MAINTENANCE	50605062 - 627000	\$297	\$0	\$500	\$500	\$500	\$500
CONTRACTED SERVICES	50605062 - 628800	\$593	\$611	\$0	\$0	\$0	\$0
TRAINING	50605062 - 629000	\$100	\$290	\$1,000	\$1,000	\$1,000	\$1,000
		<b>\$2,860</b>	<b>\$2,333</b>	<b>\$4,422</b>	<b>\$4,422</b>	<b>\$4,422</b>	<b>\$4,422</b>
OFFICE SUPPLIES	50605063 - 630500	\$679	\$179	\$550	\$550	\$550	\$550
PRINTING SUPPLIES	50605063 - 631000	\$31	\$26	\$300	\$300	\$300	\$300
BOOKS	50605063 - 638200	\$0	\$0	\$250	\$250	\$250	\$250
MISC SUPPLIES	50605063 - 639900	\$309	\$106	\$500	\$500	\$500	\$500
		<b>\$1,019</b>	<b>\$311</b>	<b>\$1,600</b>	<b>\$1,600</b>	<b>\$1,600</b>	<b>\$1,600</b>
DUES & MEMBERSHIPS	50605064 - 642000	\$965	\$1,965	\$1,750	\$1,750	\$1,750	\$1,750
		<b>\$965</b>	<b>\$1,965</b>	<b>\$1,750</b>	<b>\$1,750</b>	<b>\$1,750</b>	<b>\$1,750</b>
COMPUTER SOFTWARE	50605065 - 650300	\$25,000	\$36,402	\$0	\$0	\$0	\$0
OFFICE EQUIPMENT	50605065 - 650500	\$126	\$0	\$0	\$0	\$0	\$0
		<b>\$25,126</b>	<b>\$36,402</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
TRANSFER OUT	50605088 - 900001	\$144	\$144	\$144	\$144	\$144	\$144
		<b>\$144</b>	<b>\$144</b>	<b>\$144</b>	<b>\$144</b>	<b>\$144</b>	<b>\$144</b>
<b>TOTAL ADMINISTRATION</b>		<b>\$188,488</b>	<b>\$204,208</b>	<b>\$174,148</b>	<b>\$182,803</b>	<b>\$182,803</b>	<b>\$182,803</b>

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>ADMINISTRATION</b>			
HOURLY	50605061 - 611000		
	1 EMP RELATIONS MANAGER	\$54,060	\$54,060
	1 WRP ADMINISTRATIVE ASSISTANT		
SALARY	50605061 - 611500	\$120,827	\$120,827
	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  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>					<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
	<u>Explanation</u>						
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
<b>TOTAL ADMINISTRATION</b>					<b>\$182,803</b>	<b>\$182,803</b>	

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>TREATMENT PLANT</b>							
HOURLY	50608061 - 611000	\$298,547	\$305,026	\$311,671	\$332,307	\$332,307	\$332,307
SALARY	50608061 - 611500	\$129,152	\$130,970	\$133,365	\$161,642	\$161,642	\$161,642
OVERTIME	50608061 - 612500	\$10,584	\$16,062	\$21,909	\$23,560	\$23,560	\$23,560
OTHER FEES	50608061 - 615000	\$8,501	\$9,023	\$10,008	\$10,792	\$10,792	\$10,792
		<b>\$446,784</b>	<b>\$461,080</b>	<b>\$476,953</b>	<b>\$528,301</b>	<b>\$528,301</b>	<b>\$528,301</b>
TELEPHONE	50608062 - 622000	\$4,951	\$4,631	\$5,073	\$5,073	\$5,073	\$5,073
WATER & SEWER	50608062 - 622400	\$3,303	\$3,479	\$3,500	\$3,500	\$3,500	\$3,500
ELECTRIC	50608062 - 622500	\$207,563	\$247,073	\$219,862	\$219,862	\$219,862	\$219,862
TRAVEL	50608062 - 623000	\$569	\$1,887	\$2,500	\$2,500	\$2,500	\$2,500
FREIGHT	50608062 - 624000	\$363	\$733	\$1,000	\$1,000	\$1,000	\$1,000
MOTOR VEHICLE MAINT	50608062 - 626500	\$1,057	\$1,326	\$2,000	\$2,000	\$2,000	\$2,000
EQUIPMENT MAINTENANCE	50608062 - 627000	\$32,345	\$39,844	\$40,000	\$40,000	\$40,000	\$40,000
RADIO MAINTENANCE	50608062 - 627100	\$0	\$0	\$400	\$400	\$400	\$400
BUILDING MAINTENANCE	50608062 - 627500	\$7,116	\$8,589	\$6,500	\$8,500	\$8,500	\$8,500
SOLID WASTE DISPOSAL	50608062 - 628100	\$13,483	\$13,829	\$18,150	\$18,150	\$18,150	\$18,150
CONTRACTED SERVICES	50608062 - 628800	\$49,023	\$48,718	\$48,089	\$55,239	\$55,239	\$55,239
TRAINING	50608062 - 629000	\$1,460	\$1,805	\$2,960	\$2,960	\$2,960	\$2,960
		<b>\$321,233</b>	<b>\$371,914</b>	<b>\$350,034</b>	<b>\$359,184</b>	<b>\$359,184</b>	<b>\$359,184</b>
OFFICE SUPPLIES	50608063 - 630500	\$296	\$283	\$1,500	\$1,500	\$1,500	\$1,500
PRINTING SUPPLIES	50608063 - 631000	\$467	\$492	\$500	\$500	\$500	\$500
HEATING FUEL	50608063 - 631500	\$24,311	\$28,010	\$30,000	\$30,000	\$30,000	\$30,000
GAS & OIL	50608063 - 632000	\$4,146	\$5,691	\$6,431	\$6,268	\$6,268	\$6,151
TIRES	50608063 - 632500	\$156	\$281	\$300	\$600	\$600	\$600
VEHICLE WASH	50608063 - 632501	\$0	\$0	\$300	\$300	\$300	\$300
CLOTHING	50608063 - 634500	\$4,111	\$4,830	\$7,686	\$7,686	\$7,686	\$7,686
MEDICAL & LAB SUPPLIES	50608063 - 635000	\$9,712	\$8,840	\$10,000	\$10,000	\$10,000	\$10,000
SMALL TOOLS	50608063 - 636000	\$1,595	\$1,282	\$1,500	\$1,500	\$1,500	\$1,500
CLEANING SUPPLIES	50608063 - 636500	\$1,350	\$1,806	\$2,500	\$2,500	\$2,500	\$2,500
AGRICULTURE SUPPLIES	50608063 - 637000	\$38	\$0	\$0	\$0	\$0	\$0

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
EQUIPMENT SUPPLIES	50608063 - 637500	\$40,574	\$42,213	\$45,000	\$45,000	\$45,000	\$45,000
BOOKS	50608063 - 638200	\$0	\$0	\$250	\$250	\$250	\$250
CONSTRUCTION SUPPLIES	50608063 - 638500	\$0	\$128	\$0	\$0	\$0	\$0
VEHICLE SUPPLIES	50608063 - 638600	\$117	\$1,060	\$1,000	\$1,000	\$1,000	\$1,000
BUILDING MAINT SUPPLIES	50608063 - 638800	\$5,131	\$2,251	\$5,000	\$5,000	\$5,000	\$5,000
CHEMICALS	50608063 - 639000	\$51,462	\$50,360	\$90,285	\$97,885	\$97,885	\$97,885
MISC SUPPLIES	50608063 - 639900	\$12,759	\$12,995	\$15,000	\$15,000	\$15,000	\$15,000
		<b>\$156,224</b>	<b>\$160,521</b>	<b>\$217,252</b>	<b>\$224,989</b>	<b>\$224,989</b>	<b>\$224,872</b>
DUES & MEMBERSHIPS	50608064 - 642000	\$353	\$704	\$1,000	\$1,000	\$1,000	\$1,000
		<b>\$353</b>	<b>\$704</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
TRANSFER OUT	50608088 - 900001	\$360	\$360	\$360	\$360	\$360	\$360
		<b>\$360</b>	<b>\$360</b>	<b>\$360</b>	<b>\$360</b>	<b>\$360</b>	<b>\$360</b>
<b>TOTAL TREATMENT PLANT</b>		<b>\$924,954</b>	<b>\$994,580</b>	<b>\$1,045,599</b>	<b>\$1,113,834</b>	<b>\$1,113,834</b>	<b>\$1,113,717</b>

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>TREATMENT PLANT</b>			
HOURLY	50608061 - 611000		
	1 MECHANICAL ELECTRICIAN		
	4 TP OPERATOR I		
	1 VEHICLE MAINT MECHANIC		
	1 MAINTENANCE MECHANIC		
	1 BUILDING MAINTENANCE CUSTODIAN		
		\$332,307	\$332,307
SALARY	50608061 - 611500		
	1 CITY ELECTRICIAN		
	1 TREATMENT SYSTEMS MANAGER		
	1 CHIEF OPERATOR		
	1 MAINTENANCE SUPERVISOR		
		\$161,642	\$161,642
OVERTIME	50608061 - 612500		
	1 MECHANICAL ELECTRICIAN		
	1 CHIEF OPERATOR		
	3 TP OPERATOR I		
	1 VEHICLE MAINT MECHANIC		
	1 MAINTENANCE MECHANIC		
		\$23,560	\$23,560
OTHER FEES	50608061 - 615000		
	1 MECHANICAL ELECTRICIAN		
	1 CHIEF OPERATOR		
	3 TP OPERATOR I		
	1 MAINTENANCE MECHANIC		
		\$10,792	\$10,792
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  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</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	\$8,500	\$8,500
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  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>				
CONTRACTED SERVICES	50608062 - 628800	1.00	Low level mercury analysis	at	200.00	=	200	\$55,239	\$55,239				
		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	VUE Works	at	3,550.00	=	3,550						
		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 (40% increase State / DEP approved)	at	12,600.00	=	12,600						
		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  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>							<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</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	\$6,268	\$6,151
		280.00	Diesel-grit truck	at	1.95	=	588		
		500.00	Emergency generators	at	1.95	=	1,050		
		200.00	Lubricants	at	6.00	=	1,200		
		1,700.00	Plant pickup truck	at	1.90	=	3,230		
TIRES	50608063 - 632500							\$600	\$600
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  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</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, electrcial 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  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
CHEMICALS	50608063 - 639000	1.00	Misc chemicals for odor control, coagulants, stainless steel acid wash, chlorine analyzers	at	2,000.00	=	2,000	\$97,885	\$97,885
		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 @ \$1.149/gallon at 6000 gal loads	at	1.15	=	46,000		
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
<b>TOTAL TREATMENT PLANT</b>								<b>\$1,113,834</b>	<b>\$1,113,717</b>

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>PUMP STATIONS</b>							
HOURLY	50608161 - 611000	\$182,123	\$185,758	\$204,997	\$221,594	\$221,594	\$221,594
SALARY	50608161 - 611500	\$51,272	\$53,068	\$48,713	\$72,019	\$72,019	\$67,135
OVERTIME	50608161 - 612500	\$8,939	\$12,615	\$13,280	\$14,348	\$14,348	\$14,348
OTHER FEES	50608161 - 615000	\$5,877	\$5,745	\$5,493	\$5,931	\$5,931	\$5,931
		<b>\$248,211</b>	<b>\$257,187</b>	<b>\$272,483</b>	<b>\$313,892</b>	<b>\$313,892</b>	<b>\$309,008</b>
TELEPHONE	50608162 - 622000	\$1,120	\$1,186	\$1,080	\$1,080	\$1,080	\$1,080
WATER & SEWER	50608162 - 622400	\$4,678	\$4,101	\$4,621	\$4,621	\$4,621	\$4,621
ELECTRIC	50608162 - 622500	\$158,407	\$175,017	\$177,448	\$177,448	\$177,448	\$177,448
FREIGHT	50608162 - 624000	\$118	\$611	\$500	\$500	\$500	\$500
MOTOR VEHICLE MAINT	50608162 - 626500	\$586	\$2,905	\$2,000	\$2,000	\$2,000	\$2,000
EQUIPMENT MAINTENANCE	50608162 - 627000	\$18,346	\$25,861	\$25,000	\$25,000	\$25,000	\$25,000
RADIO MAINTENANCE	50608162 - 627100	\$722	\$0	\$500	\$500	\$500	\$500
BUILDING MAINTENANCE	50608162 - 627500	\$3,123	\$1,737	\$2,000	\$2,000	\$2,000	\$2,000
SOLID WASTE DISPOSAL	50608162 - 628100	\$6,386	\$4,415	\$7,000	\$7,000	\$7,000	\$7,000
CONTRACTED SERVICES	50608162 - 628800	\$6,602	\$16,067	\$11,280	\$18,810	\$18,810	\$18,810
TRAINING	50608162 - 629000	\$1,058	\$768	\$2,000	\$2,000	\$2,000	\$2,000
		<b>\$201,147</b>	<b>\$232,667</b>	<b>\$233,429</b>	<b>\$240,959</b>	<b>\$240,959</b>	<b>\$240,959</b>
OFFICE SUPPLIES	50608163 - 630500	\$59	\$0	\$500	\$500	\$500	\$500
PRINTING SUPPLIES	50608163 - 631000	\$466	\$492	\$400	\$400	\$400	\$400
GAS & OIL	50608163 - 632000	\$11,352	\$12,398	\$10,215	\$10,565	\$10,565	\$10,340
TIRES	50608163 - 632500	\$0	\$281	\$1,760	\$1,760	\$1,760	\$1,760
VEHICLE WASH	50608163 - 632501	\$0	\$0	\$320	\$320	\$320	\$320
CLOTHING	50608163 - 634500	\$3,945	\$4,301	\$4,475	\$4,475	\$4,475	\$4,475
SMALL TOOLS	50608163 - 636000	\$1,244	\$1,760	\$1,500	\$1,500	\$1,500	\$1,500
CLEANING SUPPLIES	50608163 - 636500	\$1,119	\$292	\$500	\$500	\$500	\$500
EQUIPMENT SUPPLIES	50608163 - 637500	\$17,583	\$20,862	\$25,000	\$25,000	\$25,000	\$25,000
VEHICLE SUPPLIES	50608163 - 638600	\$19	\$442	\$2,500	\$2,500	\$2,500	\$2,500
BUILDING MAINT SUPPLIES	50608163 - 638800	\$2,880	\$285	\$1,000	\$1,000	\$1,000	\$1,000
CHEMICALS	50608163 - 639000	\$589	\$445	\$1,500	\$1,500	\$1,500	\$1,500

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
MISC SUPPLIES	50608163 - 639900	\$7,256	\$9,960	\$9,500	\$9,500	\$9,500	\$9,500
		<b>\$46,513</b>	<b>\$51,517</b>	<b>\$59,170</b>	<b>\$59,520</b>	<b>\$59,520</b>	<b>\$59,295</b>
DUES & MEMBERSHIPS	50608164 - 642000	\$75	\$60	\$200	\$200	\$200	\$200
		<b>\$75</b>	<b>\$60</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>
<b>TOTAL PUMP STATIONS</b>		<b>\$495,946</b>	<b>\$541,432</b>	<b>\$565,282</b>	<b>\$614,571</b>	<b>\$614,571</b>	<b>\$609,462</b>

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>PUMP STATIONS</b>			
HOURLY	50608161 - 611000		
	2 TP OPERATOR I		
	1 VEHICLE MAINT MECHANIC		
	2 MAINTENANCE MECHANIC		
		\$221,594	\$221,594
SALARY	50608161 - 611500		
	1 CITY ELECTRICIAN		
	1 TREATMENT SYSTEMS MANAGER		
	1 MAINTENANCE SUPERVISOR		
		\$72,019	\$67,135
OVERTIME	50608161 - 612500		
	2 TP OPERATOR I		
	1 VEHICLE MAINT MECHANIC		
	2 MAINTENANCE MECHANIC		
		\$14,348	\$14,348
OTHER FEES	50608161 - 615000		
	2 TP OPERATOR I		
	2 MAINTENANCE MECHANIC		
		\$5,931	\$5,931
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  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
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		
	1.00 VUE Works at 2,130.00 = 2,130	\$18,810	\$18,810
	1.00 Monthly PS Genset Vector Control at 5,400.00 = 5,400		
	1.00 Includes outside contractor service for pump stations, lawn care services, including equipment rigging and transportation. at 11,280.00 = 11,280		
TRAINING	50608162 - 629000	\$2,000	\$2,000
OFFICE SUPPLIES	50608163 - 630500	\$500	\$500

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
PRINTING SUPPLIES	50608163 - 631000	\$400	\$400
GAS & OIL	50608163 - 632000	\$10,565	\$10,340
	30.00 Grease tubes at 3.00 = 90		
	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 1.95 = 3,150		
	2,000.00 Gasoline PS Vehicles, Equipment at 1.90 = 3,800		
TIRES	50608163 - 632500	\$1,760	\$1,760
	4.00 Flat repairs at 40.00 = 160		
	16.00 Radials at 100.00 = 1,600		
VEHICLE WASH	50608163 - 632501	\$320	\$320
CLOTHING	50608163 - 634500	\$4,475	\$4,475
	5.00 5 pair of rubber boots at 50.00 = 250		
	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

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>			<u>Explanation</u>				<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
EQUIPMENT SUPPLIES	50608163 - 637500						\$25,000	\$25,000	
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	
<b>TOTAL PUMP STATIONS</b>							<b>\$614,571</b>	<b>\$609,462</b>	

**City of South Portland  
 2020/2021 Adopted Budget  
 Sewer User Fund Expenditure  
 Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>BILLING</b>							
CONTRACTED SERVICES	50608262 - 628800	\$178,352	\$199,158	\$212,209	\$212,209	\$212,209	\$212,209
RECORDING FEES	50608262 - 629400	\$414	\$137	\$0	\$0	\$0	\$0
		<b>\$178,766</b>	<b>\$199,295</b>	<b>\$212,209</b>	<b>\$212,209</b>	<b>\$212,209</b>	<b>\$212,209</b>
<b>TOTAL BILLING</b>		<b>\$178,766</b>	<b>\$199,295</b>	<b>\$212,209</b>	<b>\$212,209</b>	<b>\$212,209</b>	<b>\$212,209</b>

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>BILLING</b>			
CONTRACTED SERVICES	50608262 - 628800	\$212,209	\$212,209
<b>TOTAL BILLING</b>		<b>\$212,209</b>	<b>\$212,209</b>

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>RESERVE</b>							
BUILDINGS	50608365 - 658000	\$0	\$0	\$1,512,000	\$1,512,000	\$1,512,000	\$1,512,000
		<b>\$0</b>	<b>\$0</b>	<b>\$1,512,000</b>	<b>\$1,512,000</b>	<b>\$1,512,000</b>	<b>\$1,512,000</b>
TRANSFER OUT	50608388 - 900001	\$1,512,000	\$1,512,000	\$0	\$0	\$0	\$0
		<b>\$1,512,000</b>	<b>\$1,512,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESERVE</b>		<b>\$1,512,000</b>	<b>\$1,512,000</b>	<b>\$1,512,000</b>	<b>\$1,512,000</b>	<b>\$1,512,000</b>	<b>\$1,512,000</b>

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
<b>RESERVE</b>									
BUILDINGS	50608365 - 658000	1.00	Equipment Reserve	at	150,048.00	=	150,048	\$1,512,000	\$1,512,000
		1.00	Collection System Reserve	at	294,292.00	=	294,292		
		1.00	Pump Stations Reserve	at	417,660.00	=	417,660		
		1.00	Treatment Plant Reserve	at	650,000.00	=	650,000		
<b>TOTAL RESERVE</b>								<b>\$1,512,000</b>	<b>\$1,512,000</b>

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>SEWER MAINTENANCE</b>							
HOURLY	50608461 - 611000	\$349,809	\$356,581	\$363,538	\$381,368	\$381,368	\$381,368
SALARY	50608461 - 611500	\$154,627	\$157,721	\$163,352	\$175,464	\$175,464	\$175,464
TEMPORARY HELP	50608461 - 612000	\$4,139	\$8,450	\$10,500	\$10,500	\$10,500	\$10,500
OVERTIME	50608461 - 612500	\$12,088	\$15,917	\$27,159	\$28,506	\$28,506	\$28,506
OTHER FEES	50608461 - 615000	\$10,076	\$10,255	\$12,166	\$12,749	\$12,749	\$12,749
		<b>\$530,739</b>	<b>\$548,923</b>	<b>\$576,715</b>	<b>\$608,587</b>	<b>\$608,587</b>	<b>\$608,587</b>
PRINTING & BINDING	50608462 - 620500	\$572	\$225	\$700	\$700	\$700	\$700
TELEPHONE	50608462 - 622000	\$6,400	\$5,692	\$5,724	\$6,204	\$6,204	\$6,204
WATER & SEWER	50608462 - 622400	\$633	\$671	\$650	\$800	\$800	\$800
ELECTRIC	50608462 - 622500	\$3,092	\$3,317	\$3,293	\$3,293	\$3,293	\$3,293
TRAVEL	50608462 - 623000	\$2,555	\$1,399	\$1,500	\$1,500	\$1,500	\$1,500
SUBSCRIPTIONS	50608462 - 624500	\$0	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800
EQUIPMENT RENTAL	50608462 - 626000	\$21,523	\$21,210	\$23,950	\$23,950	\$23,950	\$23,950
MOTOR VEHICLE MAINT	50608462 - 626500	\$6,260	\$6,322	\$6,000	\$7,000	\$7,000	\$7,000
EQUIPMENT MAINTENANCE	50608462 - 627000	\$9,462	\$10,444	\$9,000	\$10,000	\$10,000	\$10,000
RADIO MAINTENANCE	50608462 - 627100	\$175	\$348	\$846	\$846	\$846	\$846
SOLID WASTE DISPOSAL	50608462 - 628100	\$63,339	\$57,125	\$55,810	\$55,810	\$55,810	\$55,810
CONTRACTED SERVICES	50608462 - 628800	\$36,372	\$32,306	\$32,886	\$37,206	\$37,206	\$37,206
TRAINING	50608462 - 629000	\$1,967	\$2,374	\$3,000	\$3,000	\$3,000	\$3,000
		<b>\$152,348</b>	<b>\$143,232</b>	<b>\$145,159</b>	<b>\$152,109</b>	<b>\$152,109</b>	<b>\$152,109</b>
OFFICE SUPPLIES	50608463 - 630500	\$838	\$591	\$700	\$700	\$700	\$700
PRINTING SUPPLIES	50608463 - 631000	\$0	\$69	\$150	\$150	\$150	\$150
HEATING FUEL	50608463 - 631500	\$7,799	\$9,164	\$8,220	\$8,220	\$8,220	\$8,220
GAS & OIL	50608463 - 632000	\$21,430	\$22,240	\$25,495	\$24,540	\$24,540	\$23,415
TIRES	50608463 - 632500	\$3,479	\$3,498	\$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	\$6,161	\$8,047	\$7,896	\$7,896	\$7,896	\$7,896
SMALL TOOLS	50608463 - 636000	\$1,993	\$2,395	\$2,500	\$2,500	\$2,500	\$2,500
CLEANING SUPPLIES	50608463 - 636500	\$903	\$974	\$900	\$900	\$900	\$900

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
EQUIPMENT SUPPLIES	50608463 - 637500	\$7,082	\$6,853	\$7,500	\$7,500	\$7,500	\$7,500
BOOKS	50608463 - 638200	\$0	\$0	\$400	\$400	\$400	\$400
CONSTRUCTION SUPPLIES	50608463 - 638500	\$58,294	\$50,192	\$52,000	\$52,000	\$52,000	\$52,000
VEHICLE SUPPLIES	50608463 - 638600	\$16,406	\$15,806	\$15,000	\$15,000	\$15,000	\$15,000
BUILDING MAINT SUPPLIES	50608463 - 638800	\$375	\$1,123	\$400	\$400	\$400	\$400
CHEMICALS	50608463 - 639000	\$4,995	\$4,380	\$5,200	\$5,200	\$5,200	\$5,200
MISC SUPPLIES	50608463 - 639900	\$7,208	\$8,157	\$8,400	\$8,400	\$8,400	\$8,400
		<b>\$136,961</b>	<b>\$133,487</b>	<b>\$139,451</b>	<b>\$138,496</b>	<b>\$138,496</b>	<b>\$137,371</b>
DUES & MEMBERSHIPS	50608464 - 642000	\$304	\$274	\$280	\$280	\$280	\$280
		<b>\$304</b>	<b>\$274</b>	<b>\$280</b>	<b>\$280</b>	<b>\$280</b>	<b>\$280</b>
TRANSFER OUT	50608488 - 900001	\$288	\$288	\$288	\$288	\$288	\$288
		<b>\$288</b>	<b>\$288</b>	<b>\$288</b>	<b>\$288</b>	<b>\$288</b>	<b>\$288</b>
<b>TOTAL SEWER MAINTENANCE</b>		<b>\$820,640</b>	<b>\$826,205</b>	<b>\$861,893</b>	<b>\$899,760</b>	<b>\$899,760</b>	<b>\$898,635</b>

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>SEWER MAINTENANCE</b>			
HOURLY	50608461 - 611000		
	1 VEHICLE MAINT MECHANIC		
	2 SWR MNT WORKER II		
	5 SWR MNT WORKER I		
		\$381,368	\$381,368
SALARY	50608461 - 611500		
	1 COLLECTION SYSTEMS MANAGER		
	1 STORMWATER COORDINATOR		
	1 COLLECTION SYSTEMS SUPERVISOR		
		\$175,464	\$175,464
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		
		\$28,506	\$28,506
OTHER FEES	50608461 - 615000		
	4		
	3 SWR MNT WORKER I		
		\$12,749	\$12,749
PRINTING & BINDING	50608462 - 620500		
	1.00 Printing of Stormwater		
	brochures and informational	700.00 =	700
	mailings.		
	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
	1.00 MONTHLY I-PAD	2,280.00 =	2,280
	WIRELESS CHARGE 4		
	DEVICES		
	ADDED 4th WIRELESS DEVICE		
	12.00 6 cell phones	207.00 =	2,484
WATER & SEWER	50608462 - 622400		
	1.00 Annual water service	337.00 =	337
	water rate increase		
	1.00 Hydrant rental fee	463.00 =	463

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>							<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
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 over spent account last 4 years, due to age of equipment	at	7,000.00	=	7,000	\$7,000	\$7,000
EQUIPMENT MAINTENANCE	50608462 - 627000	1.00	Outside services for equipment maintenance and repairs Over spent account last 4 years due to age of equipment	at	10,000.00	=	10,000	\$10,000	\$10,000
RADIO MAINTENANCE	50608462 - 627100	1.00	Repairs	at	226.00	=	226	\$846	\$846
		1.00	Service Contracts	at	620.00	=	620		
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		

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
CONTRACTED SERVICES	50608462 - 628800	1.00	Easement Rental Fee Guilford	at	350.00	=	350	\$37,206	\$37,206
		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	VueWorks Annual Maint.	at	4,320.00	=	4,320		
		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		
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
GAS & OIL	50608463 - 632000	1.00	Grease & Oil for equipment	at	1,000.00	=	1,000	\$24,540	\$23,415
		4,100.00	Gas	at	1.90	=	7,790		
		7,500.00	Diesel	at	1.95	=	15,750		

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
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
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

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>							<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
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		
TRANSFER OUT	50608488 - 900001	4.00	Avaya Replacement 4 Phones @ \$6.00 x 12 months	at	72.00	=	288	\$288	\$288
<b>TOTAL SEWER MAINTENANCE</b>								<b>\$899,760</b>	<b>\$898,635</b>

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>ENGINEERING</b>							
HOURLY	50608561 - 611000	\$64,103	\$66,559	\$69,627	\$71,954	\$71,954	\$71,954
SALARY	50608561 - 611500	\$123,155	\$124,250	\$131,603	\$136,697	\$136,697	\$136,697
TEMPORARY HELP	50608561 - 612000	\$12,026	\$6,414	\$9,000	\$9,000	\$9,000	\$9,000
OVERTIME	50608561 - 612500	\$158	\$72	\$0	\$0	\$0	\$0
		<b>\$199,442</b>	<b>\$197,296</b>	<b>\$210,230</b>	<b>\$217,651</b>	<b>\$217,651</b>	<b>\$217,651</b>
PRINTING & BINDING	50608562 - 620500	\$467	\$492	\$500	\$500	\$500	\$500
POSTAGE	50608562 - 621500	\$69	\$51	\$300	\$300	\$300	\$300
TELEPHONE	50608562 - 622000	\$2,303	\$2,175	\$2,016	\$2,016	\$2,016	\$2,016
SUBSCRIPTIONS	50608562 - 624500	\$1,318	\$7,464	\$6,000	\$6,000	\$6,000	\$6,000
MOTOR VEHICLE MAINT	50608562 - 626500	\$87	\$250	\$500	\$500	\$500	\$500
EQUIPMENT MAINTENANCE	50608562 - 627000	\$0	\$0	\$900	\$900	\$900	\$900
CONTRACTED SERVICES	50608562 - 628800	\$45	\$0	\$0	\$0	\$0	\$0
CONTRACT SERVICES-ENGINEER	50608562 - 628802	\$29,609	\$31,589	\$29,500	\$29,500	\$29,500	\$29,500
TRAINING	50608562 - 629000	\$3,675	\$2,121	\$5,850	\$5,850	\$5,850	\$5,850
		<b>\$37,572</b>	<b>\$44,142</b>	<b>\$45,566</b>	<b>\$45,566</b>	<b>\$45,566</b>	<b>\$45,566</b>
OFFICE SUPPLIES	50608563 - 630500	\$1,128	\$322	\$1,000	\$1,000	\$1,000	\$1,000
PRINTING SUPPLIES	50608563 - 631000	\$379	\$69	\$800	\$800	\$800	\$800
GAS & OIL	50608563 - 632000	\$209	\$369	\$1,000	\$1,000	\$1,000	\$1,000
VEHICLE WASH	50608563 - 632501	\$0	\$0	\$80	\$80	\$80	\$80
CLOTHING	50608563 - 634500	\$0	\$136	\$500	\$500	\$500	\$500
EQUIPMENT SUPPLIES	50608563 - 637500	\$658	\$385	\$600	\$600	\$600	\$600
BOOKS	50608563 - 638200	\$0	\$0	\$200	\$200	\$200	\$200
MISC SUPPLIES	50608563 - 639900	\$1,234	\$212	\$300	\$300	\$300	\$300
		<b>\$3,608</b>	<b>\$1,493</b>	<b>\$4,480</b>	<b>\$4,480</b>	<b>\$4,480</b>	<b>\$4,480</b>
DUES & MEMBERSHIPS	50608564 - 642000	\$80	\$45	\$350	\$350	\$350	\$350
		<b>\$80</b>	<b>\$45</b>	<b>\$350</b>	<b>\$350</b>	<b>\$350</b>	<b>\$350</b>
COMPUTER SOFTWARE	50608565 - 650300	\$0	\$1,375	\$0	\$0	\$0	\$0
COMPUTER HARDWARE	50608565 - 650400	\$834	\$0	\$0	\$0	\$0	\$0

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
OFFICE EQUIPMENT	50608565 - 650500	\$3,621	\$223	\$0	\$0	\$0	\$0
OTHER EQUIPMENT	50608565 - 656000	\$0	\$14	\$0	\$0	\$0	\$0
		<b>\$4,454</b>	<b>\$1,613</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
TRANSFER OUT	50608588 - 900001	\$72	\$72	\$72	\$72	\$72	\$72
		<b>\$72</b>	<b>\$72</b>	<b>\$72</b>	<b>\$72</b>	<b>\$72</b>	<b>\$72</b>
<b>TOTAL ENGINEERING</b>		<b>\$245,227</b>	<b>\$244,661</b>	<b>\$260,698</b>	<b>\$268,119</b>	<b>\$268,119</b>	<b>\$268,119</b>

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>ENGINEERING</b>			
HOURLY	50608561 - 611000	1 SENIOR CAD OPERATOR	\$71,954 \$71,954
SALARY	50608561 - 611500	1 WRP ENGINEER CIVIL/TRANSPORTA 1 ENGINEERING DIVISION MANAGER	\$136,697 \$136,697
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  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>							<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
EQUIPMENT MAINTENANCE	50608562 - 627000	1.00	Plotter Cleaning	at	900.00	=	900	\$900	\$900
CONTRACT SERVICES-ENGINE	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  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>					<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
	<u>Explanation</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
<b>TOTAL ENGINEERING</b>					<b>\$268,119</b>	<b>\$268,119</b>	

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>DEBT</b>							
BOND INTEREST	50608664 - 648900	\$0	\$0	\$6,715	\$6,493	\$6,493	\$6,493
BOND PRINCIPLE	50608664 - 649000	\$0	\$0	\$60,690	\$60,690	\$60,690	\$60,690
		<b>\$0</b>	<b>\$0</b>	<b>\$67,405</b>	<b>\$67,183</b>	<b>\$67,183</b>	<b>\$67,183</b>
TEMPORARY & ADMIN	50608666 - 668800	\$4,586	\$4,575	\$1,356	\$1,356	\$1,356	\$1,356
BOND INTEREST	50608666 - 668900	\$3,930	\$3,717	\$0	\$0	\$0	\$0
BOND PRINCIPAL	50608666 - 669000	\$87,792	\$87,792	\$27,102	\$27,102	\$27,102	\$27,102
		<b>\$96,308</b>	<b>\$96,085</b>	<b>\$28,458</b>	<b>\$28,458</b>	<b>\$28,458</b>	<b>\$28,458</b>
<b>TOTAL DEBT</b>		<b>\$96,308</b>	<b>\$96,085</b>	<b>\$95,863</b>	<b>\$95,641</b>	<b>\$95,641</b>	<b>\$95,641</b>

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>			<u>Explanation</u>					<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>DEBT</b>									
BOND INTEREST	50608664 - 648900	1.00	TH SRF INTEREST/FEES	at	6,493.00	=	6,493	\$6,493	\$6,493
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
<b>TOTAL DEBT</b>								<b>\$95,641</b>	<b>\$95,641</b>

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>COMPLIANCE</b>							
HOURLY	50608761 - 611000	\$61,235	\$62,462	\$63,712	\$66,310	\$66,310	\$66,310
SALARY	50608761 - 611500	\$20,129	\$20,530	\$20,940	\$21,460	\$21,460	\$21,460
OVERTIME	50608761 - 612500	\$132	\$54	\$689	\$717	\$717	\$717
OTHER FEES	50608761 - 615000	\$0	\$0	\$306	\$319	\$319	\$319
		<b>\$81,497</b>	<b>\$83,046</b>	<b>\$85,647</b>	<b>\$88,806</b>	<b>\$88,806</b>	<b>\$88,806</b>
POSTAGE	50608762 - 621500	\$116	\$58	\$150	\$150	\$150	\$150
TELEPHONE	50608762 - 622000	\$679	\$628	\$660	\$660	\$660	\$660
MOTOR VEHICLE MAINT	50608762 - 626500	\$210	\$0	\$500	\$500	\$500	\$500
EQUIPMENT MAINTENANCE	50608762 - 627000	\$0	\$216	\$1,200	\$1,200	\$1,200	\$1,200
CONTRACTED SERVICES	50608762 - 628800	\$13,884	\$6,907	\$13,654	\$13,654	\$13,654	\$13,654
TRAINING	50608762 - 629000	\$633	\$1,024	\$1,500	\$1,500	\$1,500	\$1,500
		<b>\$15,523</b>	<b>\$8,833</b>	<b>\$17,664</b>	<b>\$17,664</b>	<b>\$17,664</b>	<b>\$17,664</b>
OFFICE SUPPLIES	50608763 - 630500	\$253	\$4	\$500	\$500	\$500	\$500
GAS & OIL	50608763 - 632000	\$195	\$187	\$432	\$432	\$432	\$432
VEHICLE WASH	50608763 - 632501	\$0	\$0	\$80	\$80	\$80	\$80
CLOTHING	50608763 - 634500	\$0	\$68	\$150	\$150	\$150	\$150
MEDICAL & LAB SUPPLIES	50608763 - 635000	\$0	\$98	\$200	\$200	\$200	\$200
BOOKS	50608763 - 638200	\$246	\$0	\$250	\$250	\$250	\$250
VEHICLE SUPPLIES	50608763 - 638600	\$0	\$0	\$200	\$200	\$200	\$200
MISC SUPPLIES	50608763 - 639900	\$497	\$596	\$600	\$600	\$600	\$600
		<b>\$1,191</b>	<b>\$952</b>	<b>\$2,412</b>	<b>\$2,412</b>	<b>\$2,412</b>	<b>\$2,412</b>
<b>TOTAL COMPLIANCE</b>		<b>\$98,212</b>	<b>\$92,831</b>	<b>\$105,723</b>	<b>\$108,882</b>	<b>\$108,882</b>	<b>\$108,882</b>

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>COMPLIANCE</b>			
HOURLY	50608761 - 611000      1 COMPLIANCE ADMINISTRATOR	\$66,310	\$66,310
SALARY	50608761 - 611500      1 TREATMENT SYSTEMS MANAGER	\$21,460	\$21,460
OVERTIME	50608761 - 612500      1 COMPLIANCE ADMINISTRATOR	\$717	\$717
OTHER FEES	50608761 - 615000      1 COMPLIANCE ADMINISTRATOR	\$319	\$319
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  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
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  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
BOOKS	50608763 - 638200	1.00	Include Standard Methods & CFR revisions and publications	at	250.00	=	250	\$250	\$250
VEHICLE SUPPLIES	50608763 - 638600							\$200	\$200
MISC SUPPLIES	50608763 - 639900							\$600	\$600
<b>TOTAL COMPLIANCE</b>								<b>\$108,882</b>	<b>\$108,882</b>

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>SLUDGE DISPOSAL</b>							
SLUDGE DISPOSAL	50608862 - 628700	\$303,092	\$326,614	\$376,063	\$395,230	\$395,230	\$395,230
CONTRACTED SERVICES	50608862 - 628800	\$5,706	\$3,635	\$6,514	\$6,514	\$6,514	\$6,514
		<b>\$308,798</b>	<b>\$330,248</b>	<b>\$382,577</b>	<b>\$401,744</b>	<b>\$401,744</b>	<b>\$401,744</b>
<b>TOTAL SLUDGE DISPOSAL</b>		<b>\$308,798</b>	<b>\$330,248</b>	<b>\$382,577</b>	<b>\$401,744</b>	<b>\$401,744</b>	<b>\$401,744</b>

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>SLUDGE DISPOSAL</b>									
SLUDGE DISPOSAL	50608862 - 628700	2,750.00	Disposal costs - Casella Contract Jul 2020 to Dec 2020. Includes \$2.10 per ton cost for PFAS regulatory compliance.	at	71.18	=	195,745	\$395,230	\$395,230
		2,750.00	Casella Contract Pricing 2% Increase Jan 2021 to Jun 2021 plus \$2.10 PFAS regulatory compliance.	at	72.54	=	199,485		
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		
<b>TOTAL SLUDGE DISPOSAL</b>								<b>\$401,744</b>	<b>\$401,744</b>

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>INSURANCE</b>							
MAINE STATE RETIREMENT	50608961 - 618000	\$105,789	\$113,426	\$120,962	\$136,609	\$136,609	\$136,121
401A	50608961 - 618101	\$45,600	\$45,216	\$43,393	\$42,262	\$42,262	\$42,262
LONG TERM DISABILITY	50608961 - 618200	\$2,761	\$2,759	\$2,990	\$3,186	\$3,186	\$3,186
SOCIAL SECURITY	50608961 - 618300	\$128,490	\$126,952	\$139,663	\$151,452	\$151,452	\$151,078
WORKERS COMP	50608961 - 618500	\$61,433	\$58,617	\$50,127	\$67,882	\$67,882	\$67,721
HEALTH INSURANCE	50608961 - 618600	\$374,504	\$391,968	\$464,579	\$478,470	\$478,470	\$479,156
WELLNESS	50608961 - 618601	\$0	\$0	\$4,095	\$4,095	\$4,095	\$4,095
ACCRUED VACATION/PAYROLL	50608961 - 618800	\$13,780	\$-3,980	\$12,309	\$12,309	\$12,309	\$12,309
		<b>\$732,355</b>	<b>\$734,958</b>	<b>\$838,118</b>	<b>\$896,265</b>	<b>\$896,265</b>	<b>\$895,928</b>
CLAIMS & DAMAGES	50608964 - 645000	\$0	\$0	\$5,250	\$5,250	\$5,250	\$5,250
PROPERTY INSURANCE	50608964 - 646200	\$88,974	\$63,046	\$89,863	\$69,008	\$69,008	\$69,008
		<b>\$88,974</b>	<b>\$63,046</b>	<b>\$95,113</b>	<b>\$74,258</b>	<b>\$74,258</b>	<b>\$74,258</b>
<b>TOTAL INSURANCE</b>		<b>\$821,329</b>	<b>\$798,005</b>	<b>\$933,231</b>	<b>\$970,523</b>	<b>\$970,523</b>	<b>\$970,186</b>

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
<b>INSURANCE</b>				
MAINE STATE RETIREMENT	50608961 - 618000	1	\$136,609	\$136,121
401A	50608961 - 618101	1	\$42,262	\$42,262
LONG TERM DISABILITY	50608961 - 618200	1	\$3,186	\$3,186
SOCIAL SECURITY	50608961 - 618300	1	\$151,452	\$151,078
WORKERS COMP	50608961 - 618500	1	\$67,882	\$67,721
HEALTH INSURANCE	50608961 - 618600	1	\$478,470	\$479,156
WELLNESS	50608961 - 618601		\$4,095	\$4,095
ACCRUED VACATION/PAYROLL	50608961 - 618800		\$12,309	\$12,309

**City of South Portland  
2020/2021 Adopted Budget  
Sewer User Fund Expenditure  
Line Item Detail**

<u>Account Description</u>			<u>Explanation</u>				<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
CLAIMS & DAMAGES	50608964 - 645000						\$5,250	\$5,250	
PROPERTY INSURANCE	50608964 - 646200	1.00	Hartford Flood Insurance	at	1,235.00	=	1,235	\$69,008	\$69,008
		1.00	Property, Casualty and Liability Insurance	at	67,773.00	=	67,773		
<b>TOTAL INSURANCE</b>							<b>\$970,523</b>	<b>\$970,186</b>	



**ENTERPRISE & GRANT FUND ADOPTED BUDGETS**

**FY 2021**

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure Summary**

	<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>ADOPTED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2020</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>GOLF COURSE</b>	<b>\$160,029</b>	<b>\$150,353</b>	<b>\$166,200</b>	<b>\$173,595</b>	<b>\$173,595</b>	<b>\$173,595</b>
YOUTH	\$93,673	\$110,220	\$124,929	\$122,285	\$122,285	\$122,285
VACATION CAMPS	\$10,932	\$7,636	\$13,799	\$18,985	\$18,985	\$18,985
SUMMER SPORTS CAMPS	\$29,330	\$38,182	\$42,773	\$56,923	\$56,923	\$56,923
SUMMER RECREATION CAMPS	\$280,077	\$299,028	\$337,777	\$280,399	\$280,399	\$280,399
ADULT LEAGUES	\$48,543	\$49,380	\$61,340	\$57,780	\$57,780	\$57,780
SENIOR PROGRAMS	\$52,498	\$62,358	\$69,959	\$77,896	\$77,896	\$77,896
ADULT PROGRAMS	\$30,069	\$40,078	\$34,397	\$32,585	\$32,585	\$32,585
AFTER SCHOOL PROGRAM	\$104,565	\$117,891	\$105,547	\$68,663	\$68,663	\$68,663
AFTER/BEFORE SCHOOL PROGRAM -SKILLIN	\$31,833	\$37,915	\$43,998	\$76,948	\$76,948	\$76,948
AFTER/BEFORE SCHOOL PROGRAM -KALER	\$0	\$38,328	\$41,336	\$67,435	\$67,435	\$67,435
AFTER/BEFORE SCHOOL PROGRAM -BROWN	\$0	\$306	\$40,020	\$74,153	\$74,153	\$74,153
AFTER/BEFORE SCHOOL PROGRAM -SMALL		\$0	\$0	\$67,448	\$67,448	\$67,448
CAPITAL RESERVE	\$0	\$0	\$17,000	\$0	\$0	\$0
<b>TOTAL RECREATION</b>	<b>\$681,520</b>	<b>\$801,322</b>	<b>\$932,875</b>	<b>\$1,001,500</b>	<b>\$1,001,500</b>	<b>\$1,001,500</b>
<b>BOAT RAMP</b>	<b>\$18,601</b>	<b>\$19,871</b>	<b>\$22,400</b>	<b>\$21,352</b>	<b>\$21,352</b>	<b>\$21,352</b>
<b>PORTLAND STREET PIER</b>	<b>\$21,420</b>	<b>\$16,516</b>	<b>\$24,139</b>	<b>\$22,500</b>	<b>\$22,500</b>	<b>\$22,500</b>
<b>EMPLOYEE RECOGNITION</b>	<b>\$3,472</b>	<b>\$4,406</b>	<b>\$20,000</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>\$18,000</b>
<b>ART IN THE PARK</b>	<b>\$17,444</b>	<b>\$20,462</b>	<b>\$20,900</b>	<b>\$22,975</b>	<b>\$22,975</b>	<b>\$22,975</b>
<b>STREET OPENINGS</b>	<b>\$62,936</b>	<b>\$73,097</b>	<b>\$91,483</b>	<b>\$93,007</b>	<b>\$93,007</b>	<b>\$93,007</b>
<b>SEWER IMPACT</b>	<b>\$77,375</b>	<b>\$268,175</b>	<b>\$48,185</b>	<b>\$79,283</b>	<b>\$79,283</b>	<b>\$79,283</b>
<b>SPCTV</b>	<b>\$247,118</b>	<b>\$273,897</b>	<b>\$263,585</b>	<b>\$303,294</b>	<b>\$267,598</b>	<b>\$267,598</b>
<b>THOMAS KNIGHT BOAT LANDING</b>	<b>\$480</b>	<b>\$495</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
<b>WESTROOK/SP ASSESSING</b>	<b>\$201,743</b>	<b>\$207,961</b>	<b>\$218,572</b>	<b>\$288,340</b>	<b>\$288,340</b>	<b>\$288,340</b>
<b>TIFS</b>	<b>\$5,976,890</b>	<b>\$3,549,249</b>	<b>\$3,360,297</b>	<b>\$3,538,983</b>	<b>\$3,547,705</b>	<b>\$3,547,705</b>
<b>TIFS -ECONOMIC DEVELOPMENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$276,175</b>	<b>\$358,860</b>	<b>\$346,400</b>	<b>\$346,400</b>
<b>Total Enterprise</b>	<b>\$7,469,028</b>	<b>\$5,385,804</b>	<b>\$5,444,811</b>	<b>\$5,922,189</b>	<b>\$5,882,755</b>	<b>\$5,882,755</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Revenue Summary**

	<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
INVESTMENT INCOME	\$1,640	\$2,708	\$2,000	\$2,000	\$2,000	\$2,000
MEMBERSHIPS	\$1,146	\$1,180	\$300	\$300	\$300	\$300
EQUIPMENT	\$2,160	\$2,383	\$4,000	\$4,000	\$4,000	\$4,000
GOLF COURSE FEES	\$136,203	\$136,751	\$133,000	\$140,000	\$140,000	\$140,000
FOOD/BEVERAGE	\$7,892	\$7,732	\$8,000	\$10,000	\$10,000	\$10,000
CART/CLUB RENTALS	\$4,485	\$5,063	\$5,500	\$5,500	\$5,500	\$5,500
MISCELLANEOUS REVENUE	\$0	\$0	\$0			
TRANSFER IN	\$15,598	\$17,000	\$13,400	\$11,795	\$11,795	\$11,795
<b>SR - GOLF COURSE</b>	<b>\$169,124</b>	<b>\$172,817</b>	<b>\$166,200</b>	<b>\$173,595</b>	<b>\$173,595</b>	<b>\$173,595</b>
CONTRIB - FINANCIAL ASSISTANCE	\$25,000	\$0	\$0	\$0	\$0	\$0
YOUTH PROGRAMS FEES	\$110,682	\$127,834	\$122,500	\$130,000	\$130,000	\$130,000
VACATION CAMPS	\$10,903	\$10,331	\$14,375	\$12,500	\$12,500	\$12,500
SUMMER SPORTS CAMP	\$36,190	\$51,036	\$42,000	\$59,000	\$59,000	\$59,000
SUMMER REC CAMPS	\$296,585	\$278,921	\$305,000	\$278,500	\$278,500	\$278,500
ADULT LEAGUE/REVENUES	\$60,467	\$69,253	\$62,000	\$62,000	\$62,000	\$62,000
SENIOR PROGRAMS	\$47,037	\$35,958	\$60,000	\$58,000	\$58,000	\$58,000
ADULT PROGRAMS	\$33,157	\$37,980	\$38,000	\$42,000	\$42,000	\$42,000
AFTERSCHOOL PROGRAM	\$135,651	\$114,832	\$104,000	\$74,000	\$74,000	\$74,000
AFTER/BEFORE SCHOOL SKILLIN	\$65,438	\$96,197	\$65,000	\$74,000	\$74,000	\$74,000
AFTER/BEFORE SCHOOL KALER	\$0	\$72,933	\$60,000	\$67,500	\$67,500	\$67,500
AFTER/BEFORE SCHOOL BROWN	\$0	\$0	\$60,000	\$74,000	\$74,000	\$74,000
AFTER/BEFORE SCHOOL SMALL	\$0	\$0	\$0	\$70,000	\$70,000	\$70,000
<b>SR - RECREATION</b>	<b>\$821,110</b>	<b>\$895,275</b>	<b>\$932,875</b>	<b>\$1,001,500</b>	<b>\$1,001,500</b>	<b>\$1,001,500</b>
BOAT RAMP REVENUE	\$13,622	\$18,626	\$16,000	\$19,000	\$19,000	\$19,000
BOAT RAMP TRANSFER IN	\$4,979	\$5,161	\$6,400	\$2,352	\$2,352	\$2,352
<b>SR - BOAT RAMP</b>	<b>\$18,601</b>	<b>\$23,787</b>	<b>\$22,400</b>	<b>\$21,352</b>	<b>\$21,352</b>	<b>\$21,352</b>
INVESTMENT INCOME	\$2,332	\$3,559	\$2,000	\$0	\$0	\$0
PORTLAND ST PIER	\$22,500	\$22,097	\$20,500	\$22,500	\$22,500	\$22,500
USE OF SURPLUS	\$0	\$0	\$1,639	\$0	\$0	\$0
<b>SR - PORTLAND STREET PIER</b>	<b>\$24,832</b>	<b>\$25,656</b>	<b>\$24,139</b>	<b>\$22,500</b>	<b>\$22,500</b>	<b>\$22,500</b>
MISCELLANEOUS REVENUE	\$16,943	\$21,367	\$20,000	\$18,000	\$18,000	\$18,000
<b>SR - EMPLOYEE RECOGNITION</b>	<b>\$16,943</b>	<b>\$21,367</b>	<b>\$20,000</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>\$18,000</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Revenue Summary**

	ACTUAL 2017/2018	ACTUAL 2017/2018	APPROVED BUDGET 2019/2020	DEPARTMENT REQUEST 2020/2021	MANAGER'S BUDGET 2020/2021	ADOPTED BUDGET 2020/2021
ARTISTS FEES	\$14,985	\$15,330	\$12,500	\$15,000	\$15,000	\$15,000
INVESTMENT INCOME	\$377	\$636	\$300	\$375	\$375	\$375
CONCESSIONS	\$600	\$600	\$500	\$600	\$600	\$600
ADVERTISING	\$1,137	\$1,950	\$1,550	\$1,800	\$1,800	\$1,800
SPONSORSHIPS (LOCAL MERCH)	\$2,380	\$4,530	\$3,000	\$4,000	\$4,000	\$4,000
DONATIONS	\$2,800	\$1,150	\$2,800	\$1,000	\$1,000	\$1,000
MISCELLANEOUS REVENUE	\$270	\$250	\$250	\$200	\$200	\$200
<b>SR - ART IN THE PARK</b>	<b>\$22,549</b>	<b>\$24,446</b>	<b>\$20,900</b>	<b>\$22,975</b>	<b>\$22,975</b>	<b>\$22,975</b>
INVESTMENT INCOME	\$4,499	\$6,980	\$3,000	\$3,000	\$3,000	\$3,000
STREET OPENINGS REVENUE	\$90,650	\$78,290	\$88,483	\$90,007	\$90,007	\$90,007
USE OF SURPLUS	\$0	\$0	\$0	\$0	\$0	\$0
<b>SR - STREET OPENINGS</b>	<b>\$95,149</b>	<b>\$85,270</b>	<b>\$91,483</b>	<b>\$93,007</b>	<b>\$93,007</b>	<b>\$93,007</b>
INVESTMENT INCOME	\$6,992	\$7,999	\$5,000	\$5,000	\$5,000	\$5,000
SEWER IMPACT FEES REVENUE	\$60,601	\$91,199	\$43,185	\$74,283	\$74,283	\$74,283
<b>SR - SEWER IMPACT</b>	<b>\$67,593</b>	<b>\$99,198</b>	<b>\$48,185</b>	<b>\$79,283</b>	<b>\$79,283</b>	<b>\$79,283</b>
INVESTMENT INCOME	\$8,874	\$12,994	\$7,000	\$9,000	\$9,000	\$9,000
CABLE TV FRANCHISE	\$209,997	\$216,078	\$220,000	\$235,000	\$215,000	\$215,000
SPCTV FILMING BILLINGS	\$7,966	\$8,106	\$19,450	\$20,000	\$20,000	\$20,000
MISCELLANEOUS REVENUE	\$0	\$17,674	\$0	\$0	\$0	\$0
USE OF SURPLUS	\$0	\$0	\$2,135	\$39,294	\$23,598	\$23,598
<b>SR - SPCTV</b>	<b>\$226,837</b>	<b>\$254,852</b>	<b>\$248,585</b>	<b>\$303,294</b>	<b>\$267,598</b>	<b>\$267,598</b>
USER FEES	\$229	\$3,300	\$0	\$500	\$500	\$500
TRANSFERS IN	\$0	\$0	\$0	\$0	\$0	\$0
<b>SR-THOMAS KNIGHT BOAT LANDING</b>	<b>\$229</b>	<b>\$3,300</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
MISCELLANEOUS REVENUE	\$194,815	\$207,926	\$218,572	\$288,340	\$288,340	\$288,340
<b>SR - WESTROOK/SP ASSESSING</b>	<b>\$194,815</b>	<b>\$207,926</b>	<b>\$218,572</b>	<b>\$288,340</b>	<b>\$288,340</b>	<b>\$288,340</b>
AMOUNT TO BE RAISED BY TAXATION	\$2,579,570	\$2,795,535	\$2,788,415	\$2,787,975	\$2,787,975	\$2,787,975
INVESTMENT INCOME	\$114,654	\$133,035	\$0	\$0	\$0	\$0
OTHER INCOME	\$4,000	\$0	\$0	\$0	\$0	\$0
USE OF SURPLUS	\$0	\$0	\$223,057	\$209,868	\$206,130	\$206,130
BETE STATE REIMBURSEMENT	\$831,083	\$664,008	\$625,000	\$900,000	\$900,000	\$900,000
<b>SR - TIFS</b>	<b>\$3,529,307</b>	<b>\$3,592,578</b>	<b>\$3,636,472</b>	<b>\$3,897,843</b>	<b>\$3,894,105</b>	<b>\$3,894,105</b>
<b>TOTAL ENTERPRISE CITY</b>	<b>\$5,187,089</b>	<b>\$5,406,472</b>	<b>\$5,429,811</b>	<b>\$5,922,189</b>	<b>\$5,882,755</b>	<b>\$5,882,755</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>SR - GOLF COURSE</b>							
HOURLY	207161 - 611000	\$29,426	\$25,643	\$26,245	\$26,766	\$26,766	\$26,766
TEMPORARY HELP	207161 - 612000	\$68,044	\$58,727	\$76,348	\$80,779	\$80,779	\$80,779
OVERTIME	207161 - 612500	\$0	\$0	\$290	\$203	\$203	\$203
401A	207161 - 618101	\$441	\$385	\$780	\$780	\$780	\$780
LONG TERM DISABILITY	207161 - 618200	\$168	\$146	\$126	\$128	\$128	\$128
SOCIAL SECURITY	207161 - 618300	\$7,415	\$6,305	\$7,811	\$8,183	\$8,183	\$8,183
WORKERS COMP	207161 - 618500	\$1,264	\$1,052	\$2,541	\$2,613	\$2,613	\$2,613
HEALTH INSURANCE	207161 - 618600	\$11,511	\$12,155	\$10,613	\$11,897	\$11,897	\$11,897
		<b>\$118,269</b>	<b>\$104,413</b>	<b>\$124,754</b>	<b>\$131,349</b>	<b>\$131,349</b>	<b>\$131,349</b>
PRINTING & BINDING	207162 - 620500	\$603	\$537	\$500	\$500	\$500	\$500
TELEPHONE	207162 - 622000	\$1,477	\$1,385	\$1,429	\$1,429	\$1,429	\$1,429
WATER & SEWER	207162 - 622400	\$5,949	\$5,272	\$5,100	\$5,100	\$5,100	\$5,100
ELECTRIC	207162 - 622500	\$4,579	\$3,165	\$3,720	\$3,720	\$3,720	\$3,720
EQUIPMENT RENTAL	207162 - 626000	\$473	\$472	\$490	\$490	\$490	\$490
BUILDING MAINTENANCE	207162 - 627500	\$3,031	\$461	\$820	\$820	\$820	\$820
SIGN MAINTENANCE	207162 - 627700	\$0	\$0	\$250	\$50	\$50	\$50
CONTRACTED SERVICES	207162 - 628800	\$373	\$0	\$300	\$300	\$300	\$300
		<b>\$16,484</b>	<b>\$11,291</b>	<b>\$12,609</b>	<b>\$12,409</b>	<b>\$12,409</b>	<b>\$12,409</b>
OFFICE SUPPLIES	207163 - 630500	\$0	\$44	\$0	\$0	\$0	\$0
HEATING FUEL	207163 - 631500	\$1,884	\$4,308	\$2,500	\$2,500	\$2,500	\$2,500
GAS & OIL	207163 - 632000	\$231	\$50	\$1,080	\$540	\$540	\$540
TIRES	207163 - 632500	\$77	\$165	\$0	\$0	\$0	\$0
FOOD	207163 - 633500	\$4,462	\$7,165	\$6,250	\$7,750	\$7,750	\$7,750
HOUSEHOLD SUPPLIES	207163 - 635500	\$317	\$0	\$300	\$150	\$150	\$150
SMALL TOOLS	207163 - 636000	\$296	\$199	\$300	\$300	\$300	\$300
AGRICULTURE SUPPLIES	207163 - 637000	\$7,057	\$7,421	\$8,000	\$8,000	\$8,000	\$8,000
CONSTRUCTION SUPPLIES	207163 - 638500	\$265	\$439	\$400	\$400	\$400	\$400
VEHICLE SUPPLIES	207163 - 638600	\$4,981	\$8,851	\$5,000	\$5,000	\$5,000	\$5,000
BUILDING MAINT SUPPLIES	207163 - 638800	\$3,432	\$5,474	\$3,525	\$3,525	\$3,525	\$3,525

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
		<b>\$23,002</b>	<b>\$34,115</b>	<b>\$27,355</b>	<b>\$28,165</b>	<b>\$28,165</b>	<b>\$28,165</b>
DUES & MEMBERSHIPS	207164 - 642000	\$958	\$333	\$410	\$600	\$600	\$600
		<b>\$958</b>	<b>\$333</b>	<b>\$410</b>	<b>\$600</b>	<b>\$600</b>	<b>\$600</b>
OTHER EQUIPMENT	207165 - 656000	\$1,244	\$128	\$1,000	\$1,000	\$1,000	\$1,000
		<b>\$1,244</b>	<b>\$128</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
TRANSFER OUT	207188 - 900001	\$72	\$72	\$72	\$72	\$72	\$72
		<b>\$72</b>	<b>\$72</b>	<b>\$72</b>	<b>\$72</b>	<b>\$72</b>	<b>\$72</b>
<b>TOTAL SR - GOLF COURSE</b>		<b>\$160,029</b>	<b>\$150,353</b>	<b>\$166,200</b>	<b>\$173,595</b>	<b>\$173,595</b>	<b>\$173,595</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>			<u>Explanation</u>				<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>SR - GOLF COURSE</b>								
HOURLY	207161 - 611000	1	SENIOR PARK MAINTAINER				\$26,766	\$26,766
TEMPORARY HELP	207161 - 612000	3,500.00	Attendants	at	12.00	=	42,000	\$80,779
		450.00	Jr. Golf Instructors	at	13.00	=	5,850	\$80,779
		400.00	Seasonal Temp	at	14.75	=	5,900	
		475.00	SEASONAL TEMPS	at	12.00	=	5,700	
		1,200.00	SEASONAL TEMPS	at	16.25	=	19,500	
		124.00	Weekend Grounds Supervisor	at	14.75	=	1,829	
OVERTIME	207161 - 612500	7.00	Weekend cover	at	29.00	=	203	\$203
401A	207161 - 618101						\$780	\$780
LONG TERM DISABILITY	207161 - 618200						\$128	\$128
SOCIAL SECURITY	207161 - 618300						\$8,183	\$8,183
WORKERS COMP	207161 - 618500						\$2,613	\$2,613
HEALTH INSURANCE	207161 - 618600						\$11,897	\$11,897
PRINTING & BINDING	207162 - 620500	1.00	Print golf announcements, tags and scorecards	at	500.00	=	500	\$500
TELEPHONE	207162 - 622000	1.00	Alarm system	at	365.00	=	365	\$1,429
		12.00	Conversant/Avaya	at	54.00	=	648	\$1,429
		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	4,800.00	=	4,800	\$5,100
		1.00	Pro Shop	at	300.00	=	300	\$5,100
ELECTRIC	207162 - 622500	12.00	Electricity for the pro shop/building	at	310.00	=	3,720	\$3,720

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</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	720.00	=	720			
SIGN MAINTENANCE	207162 - 627700	1.00 Sign maintenance-replacement components	at	50.00	=	50		\$50	\$50
CONTRACTED SERVICES	207162 - 628800	1.00 irrigation wire locate	at	300.00	=	300		\$300	\$300
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	300.00 Unleaded - Greensmower, etc.	at	1.80	=	540		\$540	\$540
FOOD	207163 - 633500	1.00 Food	at	5,000.00	=	5,000		\$7,750	\$7,750
		1.00 Golf Balls	at	2,000.00	=	2,000			
		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	150.00	=	150		\$150	\$150
SMALL TOOLS	207163 - 636000	1.00 Shovel, rakes, weed eater	at	300.00	=	300		\$300	\$300
AGRICULTURE SUPPLIES	207163 - 637000	1.00 Bunker Sand	at	500.00	=	500		\$8,000	\$8,000
		1.00 Fungicide/Insecticide	at	500.00	=	500			
		1.00 Loam	at	500.00	=	500			
		1.00 Seed/Fertilizer for Organic Program	at	4,400.00	=	4,400			
		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			

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
BUILDING MAINT SUPPLIES	207163 - 638800	1.00	Accessories	at	925.00	=	925	\$3,525	\$3,525
		1.00	Irrigation Parts	at	2,600.00	=	2,600		
DUES & MEMBERSHIPS	207164 - 642000	1.00	Golf Superintendents Association	at	200.00	=	200	\$600	\$600
		1.00	Maine State Golf Association	at	325.00	=	325		
		1.00	State Victular License	at	75.00	=	75		
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
<b>TOTAL SR - GOLF COURSE</b>								<b>\$173,595</b>	<b>\$173,595</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>RECREATION - YOUTH</b>							
HOURLY	20720161 - 611000	\$0	\$0	\$5,344	\$4,703	\$4,703	\$4,703
TEMPORARY HELP	20720161 - 612000	\$28,142	\$28,013	\$29,925	\$24,016	\$24,016	\$24,016
MAINE STATE RETIREMENT 401A	20720161 - 618000	\$0	\$0	\$535	\$0	\$0	\$0
	20720161 - 618101	\$0	\$0	\$0	\$1,040	\$1,040	\$1,040
LONG TERM DISABILITY	20720161 - 618200	\$0	\$0	\$0	\$22	\$22	\$22
SOCIAL SECURITY	20720161 - 618300	\$2,083	\$2,276	\$2,698	\$2,117	\$2,117	\$2,117
WORKERS COMP	20720161 - 618500	\$777	\$869	\$1,032	\$862	\$862	\$862
HEALTH INSURANCE	20720161 - 618600	\$0	\$0	\$1,970	\$2,080	\$2,080	\$2,080
		<b>\$31,002</b>	<b>\$31,157</b>	<b>\$41,504</b>	<b>\$34,840</b>	<b>\$34,840</b>	<b>\$34,840</b>
EQUIPMENT RENTAL	20720162 - 626000	\$3,345	\$5,602	\$5,050	\$6,800	\$6,800	\$6,800
CONTRACTED SERVICES	20720162 - 628800	\$0	\$17,366	\$19,400	\$26,520	\$26,520	\$26,520
		<b>\$3,345</b>	<b>\$22,968</b>	<b>\$24,450</b>	<b>\$33,320</b>	<b>\$33,320</b>	<b>\$33,320</b>
FOOD	20720163 - 633500	\$473	\$0	\$0	\$0	\$0	\$0
CLOTHING	20720163 - 634500	\$10,493	\$12,467	\$12,700	\$12,800	\$12,800	\$12,800
RECREATION SUPPLIES	20720163 - 637800	\$9,599	\$14,302	\$11,250	\$8,550	\$8,550	\$8,550
		<b>\$20,564</b>	<b>\$26,769</b>	<b>\$23,950</b>	<b>\$21,350</b>	<b>\$21,350</b>	<b>\$21,350</b>
DUES & MEMBERSHIPS	20720164 - 642000	\$38,761	\$34,524	\$35,025	\$32,775	\$32,775	\$32,775
		<b>\$38,761</b>	<b>\$34,524</b>	<b>\$35,025</b>	<b>\$32,775</b>	<b>\$32,775</b>	<b>\$32,775</b>
<b>TOTAL YOUTH</b>		<b>\$93,673</b>	<b>\$115,418</b>	<b>\$124,929</b>	<b>\$122,285</b>	<b>\$122,285</b>	<b>\$122,285</b>



**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
CONTRACTED SERVICES	20720162 - 628800	4.00 Brio Dance	at	500.00	=	2,000	\$26,520	\$26,520
		2.00 Challenger Soccer	at	3,000.00	=	6,000		
		4.00 Dragon Fire Martial Arts	at	1,100.00	=	4,400		
		4.00 Drouin Dance Studio	at	430.00	=	1,720		
		1.00 Field Hockey Program	at	600.00	=	600		
		3.00 GPS Soccer	at	1,800.00	=	5,400		
		32.00 High School League Basketball Officials	at	35.00	=	1,120		
		2.00 Maine Academy of Gymnastics	at	1,250.00	=	2,500		
		42.00 Travel League Certified Basketball Officials	at	30.00	=	1,260		
		24.00 Youth Soccer Officials	at	30.00	=	720		
		4.00 Youth Yoga	at	200.00	=	800		
CLOTHING	20720163 - 634500	1.00 Field Hockey Shirts	at	700.00	=	700	\$12,800	\$12,800
		1.00 All Winter Youth basketball shirts	at	5,500.00	=	5,500		
		1.00 Cheering Shirts	at	1,000.00	=	1,000		
		1.00 Fall Soccer Shirts	at	2,500.00	=	2,500		
		1.00 Floor & Pillow Hockey Shirts	at	900.00	=	900		
		1.00 Football Shirts	at	500.00	=	500		
		1.00 Hoop Magic Tee Shirts	at	500.00	=	500		
		1.00 Middle School Volleyball	at	200.00	=	200		
		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	100.00	=	100		
RECREATION SUPPLIES	20720163 - 637800	1.00 Art Class Supplies	at	1,000.00	=	1,000	\$8,550	\$8,550
		1.00 Ball Bags	at	150.00	=	150		
		1.00 Basketballs	at	500.00	=	500		
		1.00 Cheerleading Equipment	at	700.00	=	700		
		1.00 Father/Daughter Dance	at	500.00	=	500		
		1.00 Field Hockey Gear	at	500.00	=	500		
		1.00 Indoor Pillow & Floor Hockey Equipment	at	500.00	=	500		
		1.00 Lanyards and Whistles	at	100.00	=	100		
		1.00 Soccer Balls	at	4,500.00	=	4,500		
		1.00 Track Awards-Supplies	at	100.00	=	100		

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
DUES & MEMBERSHIPS	20720164 - 642000	1.00 Cheering Tournament and Association Fees	at	725.00	=	725		\$32,775	\$32,775
		1.00 Marketing and Advertising Programs Facebook Blasts, etc	at	500.00	=	500			
		1.00 Baby-sitting Red Cross Fee	at	500.00	=	500			
		1.00 Boys and Girls Club League Fee	at	1,050.00	=	1,050			
		1.00 Cheering Music	at	500.00	=	500			
		2.00 Family Trip Ticket Purchases	at	3,000.00	=	6,000			
		1.00 Father/Daughter Dance	at	1,800.00	=	1,800			
		1.00 Learn to Ski Fees	at	4,300.00	=	4,300			
		1.00 MRPA Ticket Program	at	11,500.00	=	11,500			
		1.00 NYSCA Training and Clinic Fees	at	500.00	=	500			
		1.00 Red Claws Tickets/Hoop Mania	at	1,200.00	=	1,200			
		1.00 Travel Team Basketball Fees	at	4,000.00	=	4,000			
		1.00 Ultimate Frisbee Tournament Fees	at	200.00	=	200			
<b>TOTAL YOUTH</b>								<b>\$122,285</b>	<b>\$122,285</b>

**City of South Portland  
2020/2021 Proposed Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>RECREATION - VACATION CAMPS</b>							
HOURLY	20720361 - 611000	\$72	\$3,630	\$7,772	\$10,095	\$10,095	\$10,095
TEMPORARY HELP	20720361 - 612000	\$6,008	\$0	\$1,620	\$480	\$480	\$480
MAINE STATE RETIREMENT	20720361 - 618000	\$7	\$192	\$195	\$805	\$805	\$805
DEFERRED COMP	20720361 - 618100	\$0	\$55	\$0	\$0	\$0	\$0
LONG TERM DISABILITY	20720361 - 618200	\$0	\$4	\$0	\$48	\$48	\$48
SOCIAL SECURITY	20720361 - 618300	\$465	\$278	\$718	\$745	\$745	\$745
WORKERS COMP	20720361 - 618500	\$188	\$104	\$244	\$265	\$265	\$265
HEALTH INSURANCE	20720361 - 618600	\$0	\$0	\$0	\$3,297	\$3,297	\$3,297
		<b>\$6,739</b>	<b>\$4,263</b>	<b>\$10,549</b>	<b>\$15,735</b>	<b>\$15,735</b>	<b>\$15,735</b>
FOOD	20720363 - 633500	\$431	\$274	\$150	\$150	\$150	\$150
RECREATION SUPPLIES	20720363 - 637800	\$133	\$114	\$100	\$100	\$100	\$100
		<b>\$564</b>	<b>\$389</b>	<b>\$250</b>	<b>\$250</b>	<b>\$250</b>	<b>\$250</b>
DUES & MEMBERSHIPS	20720364 - 642000	\$3,628	\$2,984	\$3,000	\$3,000	\$3,000	\$3,000
		<b>\$3,628</b>	<b>\$2,984</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>TOTAL VACATION CAMPS</b>		<b>\$10,932</b>	<b>\$7,636</b>	<b>\$13,799</b>	<b>\$18,985</b>	<b>\$18,985</b>	<b>\$18,985</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>RECREATION - VACATION CAMPS</b>								
HOURLY	20720361 - 611000	5	SCH AGE SL BROWN SCHOOL				\$10,095	\$10,095
TEMPORARY HELP	20720361 - 612000	20.00	April Camp Instructor	at	12.00	= 240	\$480	\$480
		20.00	February Camp Instructor	at	12.00	= 240		
MAINE STATE RETIREMENT	20720361 - 618000						\$805	\$805
LONG TERM DISABILITY	20720361 - 618200						\$48	\$48
SOCIAL SECURITY	20720361 - 618300						\$745	\$745
WORKERS COMP	20720361 - 618500						\$265	\$265
HEALTH INSURANCE	20720361 - 618600						\$3,297	\$3,297
FOOD	20720363 - 633500	1.00	April Camp Special Events	at	50.00	= 50	\$150	\$150
		1.00	December Camp Special Events	at	50.00	= 50		
		1.00	February Camp Special Events	at	50.00	= 50		
RECREATION SUPPLIES	20720363 - 637800	1.00	Various Recreation Supplies	at	100.00	= 100	\$100	\$100
DUES & MEMBERSHIPS	20720364 - 642000	1.00	April Camp Field Trip Fees	at	1,250.00	= 1,250	\$3,000	\$3,000
		1.00	December Camp Field Trips	at	1,000.00	= 1,000		
		1.00	February Camp Field Trip Fees	at	750.00	= 750		
<b>TOTAL VACATION CAMPS</b>							<b>\$18,985</b>	<b>\$18,985</b>

**City of South Portland  
2020/2021 Proposed Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>RECREATION - SUMMER SPORTS CAMPS</b>							
TEMPORARY HELP	20720461 - 612000	\$12,908	\$16,374	\$14,410	\$16,308	\$16,308	\$16,308
SOCIAL SECURITY	20720461 - 618300	\$1,026	\$978	\$1,266	\$1,519	\$1,519	\$1,519
WORKERS COMP	20720461 - 618500	\$312	\$389	\$497	\$596	\$596	\$596
		<b>\$14,246</b>	<b>\$17,740</b>	<b>\$16,173</b>	<b>\$18,423</b>	<b>\$18,423</b>	<b>\$18,423</b>
CLOTHING	20720463 - 634500	\$1,457	\$1,677	\$2,600	\$1,900	\$1,900	\$1,900
RECREATION SUPPLIES	20720463 - 637800	\$15	\$0	\$1,500	\$1,800	\$1,800	\$1,800
		<b>\$1,471</b>	<b>\$1,677</b>	<b>\$4,100</b>	<b>\$3,700</b>	<b>\$3,700</b>	<b>\$3,700</b>
DUES & MEMBERSHIPS	20720464 - 642000	\$13,613	\$18,765	\$22,500	\$34,800	\$34,800	\$34,800
		<b>\$13,613</b>	<b>\$18,765</b>	<b>\$22,500</b>	<b>\$34,800</b>	<b>\$34,800</b>	<b>\$34,800</b>
<b>TOTAL SUMMER SPORTS CAMPS</b>		<b>\$29,330</b>	<b>\$38,182</b>	<b>\$42,773</b>	<b>\$56,923</b>	<b>\$56,923</b>	<b>\$56,923</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
<b>RECREATION - SUMMER SPORTS CAMPS</b>									
TEMPORARY HELP	20720461 - 612000	1.00	"Nothing But Net" Camp Coordinator	at	1,400.00	=	1,400	\$16,308	\$16,308
		84.00	"Nothing But Net" Camp Instructors (3)	at	12.00	=	1,008		
		1.00	All Sport Camp	at	800.00	=	800		
		1.00	Art Camp Coordinator	at	600.00	=	600		
		2.00	Big Red Camp Coordinator	at	2,500.00	=	5,000		
		1.00	Cross Country and Track Camp Coordinator	at	1,550.00	=	1,550		
		1.00	Football Fun	at	600.00	=	600		
		1.00	Intro to Disc Golf	at	500.00	=	500		
		1.00	Middle School Volleyball Camp Coordinator	at	400.00	=	400		
		1.00	Mr. Reagans Theater Camp	at	1,000.00	=	1,000		
		1.00	Red Riot Field Hockey Camp Coordinator	at	1,700.00	=	1,700		
		1.00	Soccer Camp Coordinator	at	750.00	=	750		
		1.00	Summer Youth Tennis Coordinator	at	1,000.00	=	1,000		
SOCIAL SECURITY	20720461 - 618300							\$1,519	\$1,519
WORKERS COMP	20720461 - 618500							\$596	\$596
CLOTHING	20720463 - 634500	1.00	Big Red T-Shirts	at	700.00	=	700	\$1,900	\$1,900
		1.00	Field Hockey Shirts	at	300.00	=	300		
		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	\$1,800	\$1,800
		1.00	Nothing But Net Supplies	at	500.00	=	500		
		1.00	Other Sports Camps Supplies	at	700.00	=	700		
		1.00	Theater Camp Supplies	at	300.00	=	300		
DUES & MEMBERSHIPS	20720464 - 642000	2.00	Seaspray Kayak Camp	at	9,000.00	=	18,000	\$34,800	\$34,800
		1.00	Challenger Soccer Camp	at	5,000.00	=	5,000		
		1.00	Drouin Dance Center Camp	at	450.00	=	450		
		1.00	GPS Soccer Camp	at	1,500.00	=	1,500		
		1.00	Rock Gym for JPAC	at	550.00	=	550		
		1.00	Schofield Fitness Camp	at	4,000.00	=	4,000		

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>					<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
	4.00 Science Camp	at	750.00	=	3,000			
	1.00 Tennis Camp	at	2,300.00	=	2,300			
<hr/>								
<b>TOTAL SUMMER SPORTS CAMPS</b>						<b>\$56,923</b>	<b>\$56,923</b>	

**City of South Portland  
2020/2021 Proposed Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>RECREATION - SUMMER RECREATION CAMPS</b>							
HOURLY	20720561 - 611000	\$13,735	\$24,164	\$32,169	\$26,917	\$26,917	\$26,917
TEMPORARY HELP	20720561 - 612000	\$178,849	\$171,224	\$193,116	\$142,155	\$142,155	\$142,155
OVERTIME	20720561 - 612500	\$813	\$1,396	\$900	\$600	\$600	\$600
MAINE STATE RETIREMENT	20720561 - 618000	\$436	\$504	\$1,036	\$0	\$0	\$0
401A	20720561 - 618101	\$717	\$647	\$501	\$2,153	\$2,153	\$2,153
LONG TERM DISABILITY	20720561 - 618200	\$52	\$55	\$27	\$129	\$129	\$129
SOCIAL SECURITY	20720561 - 618300	\$12,636	\$13,454	\$15,631	\$12,815	\$12,815	\$12,815
WORKERS COMP	20720561 - 618500	\$3,963	\$5,363	\$4,994	\$4,268	\$4,268	\$4,268
HEALTH INSURANCE	20720561 - 618600	\$1,233	\$2,715	\$5,303	\$8,792	\$8,792	\$8,792
		<b>\$212,435</b>	<b>\$219,522</b>	<b>\$253,677</b>	<b>\$197,829</b>	<b>\$197,829</b>	<b>\$197,829</b>
TELEPHONE	20720562 - 622000	\$1,546	\$415	\$1,200	\$1,600	\$1,600	\$1,600
EQUIPMENT RENTAL	20720562 - 626000	\$10,329	\$11,288	\$10,000	\$8,500	\$8,500	\$8,500
CONTRACTED SERVICES	20720562 - 628800	\$0	\$0	\$0	\$17,520	\$17,520	\$17,520
		<b>\$11,874</b>	<b>\$11,703</b>	<b>\$11,200</b>	<b>\$27,620</b>	<b>\$27,620</b>	<b>\$27,620</b>
FOOD	20720563 - 633500	\$3,181	\$3,338	\$3,000	\$1,800	\$1,800	\$1,800
CLOTHING	20720563 - 634500	\$220	\$3,975	\$4,900	\$4,000	\$4,000	\$4,000
RECREATION SUPPLIES	20720563 - 637800	\$10,007	\$5,327	\$10,000	\$6,150	\$6,150	\$6,150
		<b>\$13,407</b>	<b>\$12,640</b>	<b>\$17,900</b>	<b>\$11,950</b>	<b>\$11,950</b>	<b>\$11,950</b>
DUES & MEMBERSHIPS	20720564 - 642000	\$42,360	\$55,164	\$55,000	\$43,000	\$43,000	\$43,000
		<b>\$42,360</b>	<b>\$55,164</b>	<b>\$55,000</b>	<b>\$43,000</b>	<b>\$43,000</b>	<b>\$43,000</b>
<b>TOTAL SUMMER RECREATION CAMPS</b>		<b>\$280,077</b>	<b>\$299,028</b>	<b>\$337,777</b>	<b>\$280,399</b>	<b>\$280,399</b>	<b>\$280,399</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>			<u>Explanation</u>				<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>RECREATION - SUMMER RECREATION CAMPS</b>								
HOURLY	20720561 - 611000	5	SCH AGE SL				\$26,917	\$26,917
TEMPORARY HELP	20720561 - 612000	760.00	(3) Counselor Aides (Special Needs)	at	13.00	=	9,880	\$142,155
		1,200.00	(4) Asst. Directors	at	13.25	=	15,900	\$142,155
		9,500.00	Counselors and Jr. Counselors	at	12.25	=	116,375	
OVERTIME	20720561 - 612500	40.00	General Staff	at	15.00	=	600	\$600
MAINE STATE RETIREMENT	20720561 - 618000						\$0	
401A	20720561 - 618101						\$2,153	\$2,153
LONG TERM DISABILITY	20720561 - 618200						\$129	\$129
SOCIAL SECURITY	20720561 - 618300						\$12,815	\$12,815
WORKERS COMP	20720561 - 618500						\$4,268	\$4,268
HEALTH INSURANCE	20720561 - 618600						\$8,792	\$8,792
TELEPHONE	20720562 - 622000	1.00	General cell phones for all camps	at	1,600.00	=	1,600	\$1,600
EQUIPMENT RENTAL	20720562 - 626000	1.00	School Bus Mileage Fee	at	8,500.00	=	8,500	\$8,500
CONTRACTED SERVICES	20720562 - 628800	960.00	BUS DRIVERS	at	18.25	=	17,520	\$17,520
FOOD	20720563 - 633500	1.00	Food for Programs	at	1,800.00	=	1,800	\$1,800
CLOTHING	20720563 - 634500	1.00	T-shirts	at	4,000.00	=	4,000	\$4,000
RECREATION SUPPLIES	20720563 - 637800	1.00	Art Supplies	at	800.00	=	800	\$6,150
		1.00	Awards/Prizes	at	300.00	=	300	\$6,150
		1.00	First Aid Supplies	at	2,000.00	=	2,000	
		1.00	Games	at	1,200.00	=	1,200	
		1.00	Sports Equipment	at	1,850.00	=	1,850	

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
DUES & MEMBERSHIPS	20720564 - 642000	1.00	Field Trip Admission Charges - State Park, Happy Wheels, Aquaboggan, Fun Town, etc,...	at	43,000.00	=	43,000	\$43,000	\$43,000
<b>TOTAL SUMMER RECREATION CAMPS</b>								<b>\$280,399</b>	<b>\$280,399</b>

**City of South Portland  
2020/2021 Proposed Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>RECREATION - ADULT LEAGUES</b>							
TEMPORARY HELP	20720661 - 612000	\$10,171	\$12,064	\$11,900	\$11,900	\$11,900	\$11,900
SOCIAL SECURITY	20720661 - 618300	\$764	\$942	\$910	\$910	\$910	\$910
WORKERS COMP	20720661 - 618500	\$287	\$357	\$300	\$300	\$300	\$300
		<b>\$11,222</b>	<b>\$13,363</b>	<b>\$13,110</b>	<b>\$13,110</b>	<b>\$13,110</b>	<b>\$13,110</b>
CONTRACTED SERVICES	20720662 - 628800	\$25,106	\$22,466	\$31,230	\$28,670	\$28,670	\$28,670
		<b>\$25,106</b>	<b>\$22,466</b>	<b>\$31,230</b>	<b>\$28,670</b>	<b>\$28,670</b>	<b>\$28,670</b>
CLOTHING	20720663 - 634500	\$9,790	\$6,995	\$10,000	\$9,000	\$9,000	\$9,000
AGRICULTURE SUPPLIES	20720663 - 637000	\$0	\$0	\$4,000	\$4,000	\$4,000	\$4,000
RECREATION SUPPLIES	20720663 - 637800	\$2,425	\$6,556	\$3,000	\$3,000	\$3,000	\$3,000
		<b>\$12,214</b>	<b>\$13,552</b>	<b>\$17,000</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>\$16,000</b>
<b>TOTAL ADULT LEAGUES</b>		<b>\$48,543</b>	<b>\$49,380</b>	<b>\$61,340</b>	<b>\$57,780</b>	<b>\$57,780</b>	<b>\$57,780</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
<b>RECREATION - ADULT LEAGUES</b>									
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	2,200.00	=	19,800	\$28,670	\$28,670
		12.00	Marketing Adult Sports Leagues each Season	at	60.00	=	720		
		15.00	Arbiter Officials Scheduling	at	10.00	=	150		
		1.00	Flag Football Referees	at	1,000.00	=	1,000		
		1.00	Soccer Officials Spring and Summer	at	1,000.00	=	1,000		
		1.00	Softball Spring and Summer Umpires	at	6,000.00	=	6,000		
CLOTHING	20720663 - 634500	1.00	Adult League T-shirts	at	9,000.00	=	9,000	\$9,000	\$9,000
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		
<b>TOTAL ADULT LEAGUES</b>								<b>\$57,780</b>	<b>\$57,780</b>

**City of South Portland  
2020/2021 Proposed Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>RECREATION - SENIOR PROGRAMS</b>							
HOURLY	20720761 - 611000	\$4,181	\$14,573	\$14,880	\$31,165	\$31,165	\$31,165
TEMPORARY HELP	20720761 - 612000	\$28,953	\$20,264	\$21,800	\$14,783	\$14,783	\$14,783
MAINE STATE RETIREMENT	20720761 - 618000	\$403	\$1,483	\$1,488	\$3,148	\$3,148	\$3,148
SOCIAL SECURITY	20720761 - 618300	\$2,520	\$2,918	\$2,806	\$3,920	\$3,920	\$3,920
WORKERS COMP	20720761 - 618500	\$914	\$1,128	\$990	\$1,383	\$1,383	\$1,383
HEALTH INSURANCE	20720761 - 618600	\$0	\$0	\$3,245	\$3,297	\$3,297	\$3,297
		<b>\$36,972</b>	<b>\$40,366</b>	<b>\$45,209</b>	<b>\$57,696</b>	<b>\$57,696</b>	<b>\$57,696</b>
EQUIPMENT RENTAL	20720762 - 626000	\$0	\$0	\$3,000	\$1,500	\$1,500	\$1,500
		<b>\$0</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>
FOOD	20720763 - 633500	\$4,250	\$5,518	\$5,000	\$5,400	\$5,400	\$5,400
HOUSEHOLD SUPPLIES	20720763 - 635500	\$78	\$208	\$150	\$300	\$300	\$300
		<b>\$4,328</b>	<b>\$5,726</b>	<b>\$5,150</b>	<b>\$5,700</b>	<b>\$5,700</b>	<b>\$5,700</b>
DUES & MEMBERSHIPS	20720764 - 642000	\$10,895	\$15,832	\$14,000	\$12,000	\$12,000	\$12,000
		<b>\$10,895</b>	<b>\$15,832</b>	<b>\$14,000</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,000</b>
RECREATIONAL EQUIPMENT	20720765 - 655000	\$303	\$445	\$2,600	\$1,000	\$1,000	\$1,000
		<b>\$303</b>	<b>\$445</b>	<b>\$2,600</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>TOTAL SENIOR PROGRAMS</b>		<b>\$52,498</b>	<b>\$62,368</b>	<b>\$69,959</b>	<b>\$77,896</b>	<b>\$77,896</b>	<b>\$77,896</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>RECREATION - SENIOR PROGRAMS</b>			
HOURLY	20720761 - 611000 1 RECCOORD	\$31,165	\$31,165
TEMPORARY HELP	20720761 - 612000 4.00 TAI CHI INSTRUCTOR at 400.00 = 1,600 4.00 Exercise with Jessamyn at 1,500.00 = 6,000 1.00 PT SEASONAL HELP at 708.00 = 708 350.00 SENIOR Mini-Bus Driver at 18.50 = 6,475	\$14,783	\$14,783
MAINE STATE RETIREMENT	20720761 - 618000	\$3,148	\$3,148
SOCIAL SECURITY	20720761 - 618300	\$3,920	\$3,920
WORKERS COMP	20720761 - 618500	\$1,383	\$1,383
HEALTH INSURANCE	20720761 - 618600	\$3,297	\$3,297
EQUIPMENT RENTAL	20720762 - 626000 1.00 SENIOR TRIP BUS at 1,500.00 = 1,500	\$1,500	\$1,500
FOOD	20720763 - 633500 1.00 SENIOR PROGRAMMING FOOD at 5,400.00 = 5,400	\$5,400	\$5,400
HOUSEHOLD SUPPLIES	20720763 - 635500 1.00 NAPKINS/CUPS/PLATES/PLASTIC WARE at 300.00 = 300	\$300	\$300
DUES & MEMBERSHIPS	20720764 - 642000 1.00 BINGO PRIZES at 1,500.00 = 1,500 1.00 Senior Trips/Speakers at 10,500.00 = 10,500	\$12,000	\$12,000
RECREATIONAL EQUIPMENT	20720765 - 655000 1.00 SPECIAL EVENTS, GAMES, EXERCISE EQUIPMENT at 1,000.00 = 1,000	\$1,000	\$1,000
<b>TOTAL SENIOR PROGRAMS</b>		<b>\$77,896</b>	<b>\$77,896</b>

**City of South Portland  
2020/2021 Proposed Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>RECREATION - ADULT PROGRAMS</b>							
TEMPORARY HELP	20720861 - 612000	\$23,845	\$33,426	\$28,500	\$27,400	\$27,400	\$27,400
SOCIAL SECURITY	20720861 - 618300	\$2,059	\$2,458	\$2,180	\$2,096	\$2,096	\$2,096
WORKERS COMP	20720861 - 618500	\$737	\$952	\$717	\$689	\$689	\$689
		<b>\$26,642</b>	<b>\$36,837</b>	<b>\$31,397</b>	<b>\$30,185</b>	<b>\$30,185</b>	<b>\$30,185</b>
RECREATIONAL EQUIPMENT	20720865 - 655000	\$3,428	\$3,241	\$3,000	\$2,400	\$2,400	\$2,400
		<b>\$3,428</b>	<b>\$3,241</b>	<b>\$3,000</b>	<b>\$2,400</b>	<b>\$2,400</b>	<b>\$2,400</b>
<b>TOTAL ADULT PROGRAMS</b>		<b>\$30,069</b>	<b>\$40,078</b>	<b>\$34,397</b>	<b>\$32,585</b>	<b>\$32,585</b>	<b>\$32,585</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>RECREATION - ADULT PROGRAMS</b>			
TEMPORARY HELP	20720861 - 612000		
	1.00 ADULT ART INSTRUCTOR	900.00 = 900	
	3.00 AEROBIC DANCE INSTRUCTOR	750.00 = 2,250	
	1.00 GENTLE YOGA INSTRUCTOR	4,200.00 = 4,200	
	1.00 MIX IT UP INSTRUCTOR	7,000.00 = 7,000	
	1.00 OTHER PROGRAMS	9,500.00 = 9,500	
	3.00 SPIN INSTRUCTOR	450.00 = 1,350	
	1.00 TENNIS INSTRUCTOR	2,200.00 = 2,200	
SOCIAL SECURITY	20720861 - 618300	\$2,096	\$2,096
WORKERS COMP	20720861 - 618500	\$689	\$689
RECREATIONAL EQUIPMENT	20720865 - 655000		
	1.00 ART SUPPLIES	200.00 = 200	
	1.00 EXERCISE EQUIPMENT	1,200.00 = 1,200	
	1.00 TENNIS & ADULT Program SUPPLIES	1,000.00 = 1,000	
<b>TOTAL ADULT PROGRAMS</b>		<b>\$32,585</b>	<b>\$32,585</b>

**City of South Portland  
2020/2021 Proposed Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>RECREATION - AFTER SCHOOL PROGRAMS</b>							
HOURLY	20720961 - 611000	\$42,197	\$56,334	\$58,200	\$34,775	\$34,775	\$34,775
TEMPORARY HELP	20720961 - 612000	\$35,613	\$27,474	\$21,000	\$12,900	\$12,900	\$12,900
OVERTIME	20720961 - 612500	\$1,264	\$927	\$0	\$0	\$0	\$0
MAINE STATE RETIREMENT	20720961 - 618000	\$778	\$0	\$0	\$0	\$0	\$0
401A	20720961 - 618101	\$2,675	\$3,076	\$3,021	\$2,782	\$2,782	\$2,782
LONG TERM DISABILITY	20720961 - 618200	\$191	\$219	\$335	\$149	\$149	\$149
SOCIAL SECURITY	20720961 - 618300	\$6,416	\$6,415	\$5,375	\$3,434	\$3,434	\$3,434
WORKERS COMP	20720961 - 618500	\$2,308	\$2,461	\$1,848	\$1,199	\$1,199	\$1,199
HEALTH INSURANCE	20720961 - 618600	\$6,021	\$13,254	\$8,458	\$10,014	\$10,014	\$10,014
		<b>\$97,463</b>	<b>\$110,160</b>	<b>\$98,237</b>	<b>\$65,253</b>	<b>\$65,253</b>	<b>\$65,253</b>
TELEPHONE	20720962 - 622000	\$0	\$1,316	\$660	\$660	\$660	\$660
EQUIPMENT RENTAL	20720962 - 626000	\$528	\$306	\$1,000	\$500	\$500	\$500
		<b>\$528</b>	<b>\$1,622</b>	<b>\$1,660</b>	<b>\$1,160</b>	<b>\$1,160</b>	<b>\$1,160</b>
FOOD	20720963 - 633500	\$2,360	\$1,677	\$1,650	\$750	\$750	\$750
RECREATION SUPPLIES	20720963 - 637800	\$1,515	\$1,812	\$2,500	\$1,000	\$1,000	\$1,000
		<b>\$3,875</b>	<b>\$3,489</b>	<b>\$4,150</b>	<b>\$1,750</b>	<b>\$1,750</b>	<b>\$1,750</b>
DUES & MEMBERSHIPS	20720964 - 642000	\$2,698	\$2,620	\$1,500	\$500	\$500	\$500
		<b>\$2,698</b>	<b>\$2,620</b>	<b>\$1,500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
<b>TOTAL AFTER SCHOOL PROGRAMS</b>		<b>\$104,565</b>	<b>\$117,891</b>	<b>\$105,547</b>	<b>\$68,663</b>	<b>\$68,663</b>	<b>\$68,663</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>RECREATION - AFTER SCHOOL PROGRAMS</b>			
HOURLY	20720961 - 611000 1 AFTSHTCHR 1 SCH AGE SL	\$34,775	\$34,775
TEMPORARY HELP	20720961 - 612000 1.00 Dyer Staff	\$12,900	\$12,900
401A	20720961 - 618101	\$2,782	\$2,782
LONG TERM DISABILITY	20720961 - 618200	\$149	\$149
SOCIAL SECURITY	20720961 - 618300	\$3,434	\$3,434
WORKERS COMP	20720961 - 618500	\$1,199	\$1,199
HEALTH INSURANCE	20720961 - 618600	\$10,014	\$10,014
TELEPHONE	20720962 - 622000 12.00 Site Cellphone	\$660	\$660
EQUIPMENT RENTAL	20720962 - 626000 1.00 Bus use for trips	\$500	\$500
FOOD	20720963 - 633500 1.00	\$750	\$750
RECREATION SUPPLIES	20720963 - 637800 1.00	\$1,000	\$1,000
DUES & MEMBERSHIPS	20720964 - 642000 1.00	\$500	\$500
<b>TOTAL AFTER SCHOOL PROGRAMS</b>		<b>\$68,663</b>	<b>\$68,663</b>

**City of South Portland  
2020/2021 Proposed Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>APPROVED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>RECREATION - SKILLIN BEFORE/AFTER SCHOOL</b>							
HOURLY	20721061 - 611000	\$622	\$17,766	\$18,137	\$38,795	\$38,795	\$38,795
TEMPORARY HELP	20721061 - 612000	\$24,277	\$10,367	\$15,000	\$12,960	\$12,960	\$12,960
OVERTIME	20721061 - 612500	\$1,311	\$1,312	\$0	\$0	\$0	\$0
MAINE STATE RETIREMENT	20721061 - 618000	\$60	\$1,875	\$1,823	\$2,570	\$2,570	\$2,570
401A	20721061 - 618101	\$0	\$0	\$0	\$1,068	\$1,068	\$1,068
LONG TERM DISABILITY	20721061 - 618200	\$0	\$0	\$0	\$60	\$60	\$60
SOCIAL SECURITY	20721061 - 618300	\$1,615	\$2,418	\$2,542	\$3,878	\$3,878	\$3,878
WORKERS COMP	20721061 - 618500	\$626	\$924	\$836	\$1,302	\$1,302	\$1,302
HEALTH INSURANCE	20721061 - 618600	\$0	\$0	\$0	\$12,705	\$12,705	\$12,705
		<b>\$28,510</b>	<b>\$34,661</b>	<b>\$38,338</b>	<b>\$73,338</b>	<b>\$73,338</b>	<b>\$73,338</b>
TELEPHONE	20721062 - 622000	\$0	\$620	\$660	\$660	\$660	\$660
EQUIPMENT RENTAL	20721062 - 626000	\$528	\$306	\$1,000	\$500	\$500	\$500
		<b>\$528</b>	<b>\$926</b>	<b>\$1,660</b>	<b>\$1,160</b>	<b>\$1,160</b>	<b>\$1,160</b>
FOOD	20721063 - 633500	\$1,251	\$719	\$1,000	\$750	\$750	\$750
RECREATION SUPPLIES	20721063 - 637800	\$1,284	\$1,093	\$2,500	\$1,200	\$1,200	\$1,200
		<b>\$2,536</b>	<b>\$1,812</b>	<b>\$3,500</b>	<b>\$1,950</b>	<b>\$1,950</b>	<b>\$1,950</b>
DUES & MEMBERSHIPS	20721064 - 642000	\$259	\$516	\$500	\$500	\$500	\$500
		<b>\$259</b>	<b>\$516</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
<b>TOTAL SKILLIN BEFORE/AFTER SCHOOL</b>		<b>\$31,833</b>	<b>\$37,915</b>	<b>\$43,998</b>	<b>\$76,948</b>	<b>\$76,948</b>	<b>\$76,948</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>							<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>RECREATION - SKILLIN BEFORE/AFTER SCHOOL</b>									
HOURLY	20721061 - 611000	1	REC CO SCH					\$38,795	\$38,795
		1	REC MGR						
		1	SCH AGE SL						
TEMPORARY HELP	20721061 - 612000	1.00	BEFORE AND AFTER SCHOOL CARE AT SKILLIN SCHOOL	at	12,960.00	=	12,960	\$12,960	\$12,960
MAINE STATE RETIREMENT	20721061 - 618000							\$2,570	\$2,570
401A	20721061 - 618101							\$1,068	\$1,068
LONG TERM DISABILITY	20721061 - 618200							\$60	\$60
SOCIAL SECURITY	20721061 - 618300							\$3,878	\$3,878
WORKERS COMP	20721061 - 618500							\$1,302	\$1,302
HEALTH INSURANCE	20721061 - 618600							\$12,705	\$12,705
TELEPHONE	20721062 - 622000	12.00	Site Cellphone	at	55.00	=	660	\$660	\$660
EQUIPMENT RENTAL	20721062 - 626000	1.00	Bus for trips	at	500.00	=	500	\$500	\$500
FOOD	20721063 - 633500	1.00		at	750.00	=	750	\$750	\$750
RECREATION SUPPLIES	20721063 - 637800	1.00	Arts and Crafts/Gym Equipment	at	1,200.00	=	1,200	\$1,200	\$1,200
DUES & MEMBERSHIPS	20721064 - 642000	1.00	Trips/Contracted Performers	at	500.00	=	500	\$500	\$500
<b>TOTAL SKILLIN BEFORE/AFTER SCHOOL</b>								<b>\$76,948</b>	<b>\$76,948</b>

**City of South Portland  
2020/2021 Proposed Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>RECREATION - KALER BEFORE/AFTER SCHOOL</b>							
HOURLY	20721161 - 611000	\$0	\$16,703	\$17,377	\$33,776	\$33,776	\$33,776
TEMPORARY HELP	20721161 - 612000	\$0	\$13,617	\$15,000	\$12,900	\$12,900	\$12,900
OVERTIME	20721161 - 612500	\$0	\$635	\$0	\$0	\$0	\$0
MAINE STATE RETIREMENT	20721161 - 618000	\$0	\$20	\$0	\$0	\$0	\$0
401A	20721161 - 618101	\$0	\$0	\$0	\$2,702	\$2,702	\$2,702
LONG TERM DISABILITY	20721161 - 618200	\$0	\$0	\$0	\$145	\$145	\$145
SOCIAL SECURITY	20721161 - 618300	\$0	\$2,293	\$2,483	\$3,364	\$3,364	\$3,364
WORKERS COMP	20721161 - 618500	\$0	\$876	\$816	\$1,174	\$1,174	\$1,174
HEALTH INSURANCE	20721161 - 618600	\$0	\$0	\$0	\$10,014	\$10,014	\$10,014
		<b>\$0</b>	<b>\$34,144</b>	<b>\$35,676</b>	<b>\$64,075</b>	<b>\$64,075</b>	<b>\$64,075</b>
TELEPHONE	20721162 - 622000	\$0	\$741	\$660	\$660	\$660	\$660
EQUIPMENT RENTAL	20721162 - 626000	\$0	\$306	\$1,000	\$500	\$500	\$500
		<b>\$0</b>	<b>\$1,046</b>	<b>\$1,660</b>	<b>\$1,160</b>	<b>\$1,160</b>	<b>\$1,160</b>
FOOD	20721163 - 633500	\$0	\$791	\$1,000	\$700	\$700	\$700
RECREATION SUPPLIES	20721163 - 637800	\$0	\$1,831	\$2,500	\$1,000	\$1,000	\$1,000
		<b>\$0</b>	<b>\$2,622</b>	<b>\$3,500</b>	<b>\$1,700</b>	<b>\$1,700</b>	<b>\$1,700</b>
DUES & MEMBERSHIPS	20721164 - 642000	\$0	\$516	\$500	\$500	\$500	\$500
		<b>\$0</b>	<b>\$516</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
<b>TOTAL KALER BEFORE/AFTER SCHOOL</b>		<b>\$0</b>	<b>\$38,328</b>	<b>\$41,336</b>	<b>\$67,435</b>	<b>\$67,435</b>	<b>\$67,435</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>							<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>RECREATION - KALER BEFORE/AFTER SCHOOL</b>									
HOURLY	20721161 - 611000	1	REC CO SCH					\$33,776	\$33,776
		1	SCH AGE SL						
TEMPORARY HELP	20721161 - 612000	1.00	BEFORE AND AFTER SCHOOL CARE AT KALER SCHOOL	at	12,900.00	=	12,900	\$12,900	\$12,900
401A	20721161 - 618101							\$2,702	\$2,702
LONG TERM DISABILITY	20721161 - 618200							\$145	\$145
SOCIAL SECURITY	20721161 - 618300							\$3,364	\$3,364
WORKERS COMP	20721161 - 618500							\$1,174	\$1,174
HEALTH INSURANCE	20721161 - 618600							\$10,014	\$10,014
TELEPHONE	20721162 - 622000	12.00	Site Cellphone	at	55.00	=	660	\$660	\$660
EQUIPMENT RENTAL	20721162 - 626000	1.00	Bus for Field Trips	at	500.00	=	500	\$500	\$500
FOOD	20721163 - 633500	1.00		at	700.00	=	700	\$700	\$700
RECREATION SUPPLIES	20721163 - 637800	1.00	Arts and Crafts/Gym Equipment	at	1,000.00	=	1,000	\$1,000	\$1,000
DUES & MEMBERSHIPS	20721164 - 642000	1.00	Field Trips and Performers	at	500.00	=	500	\$500	\$500
<b>TOTAL KALER BEFORE/AFTER SCHOOL</b>								<b>\$67,435</b>	<b>\$67,435</b>

**City of South Portland  
2020/2021 Proposed Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>RECREATION - BROWN BEFORE/AFTER SCHOOL</b>							
HOURLY	20721261 - 611000	\$0	\$0	\$17,377	\$38,795	\$38,795	\$38,795
TEMPORARY HELP	20721261 - 612000	\$0	\$0	\$15,000	\$12,900	\$12,900	\$12,900
401A	20721261 - 618101	\$0	\$0	\$0	\$3,104	\$3,104	\$3,104
LONG TERM DISABILITY	20721261 - 618200	\$0	\$0	\$0	\$182	\$182	\$182
SOCIAL SECURITY	20721261 - 618300	\$0	\$0	\$2,483	\$3,717	\$3,717	\$3,717
HEALTH INSURANCE	20721261 - 618600	\$0	\$0	\$0	\$12,045	\$12,045	\$12,045
		<b>\$0</b>	<b>\$0</b>	<b>\$34,860</b>	<b>\$70,743</b>	<b>\$70,743</b>	<b>\$70,743</b>
TELEPHONE	20721262 - 622000	\$0	\$0	\$660	\$660	\$660	\$660
EQUIPMENT RENTAL	20721262 - 626000	\$0	\$306	\$1,000	\$500	\$500	\$500
		<b>\$0</b>	<b>\$306</b>	<b>\$1,660</b>	<b>\$1,160</b>	<b>\$1,160</b>	<b>\$1,160</b>
FOOD	20721263 - 633500	\$0	\$0	\$1,000	\$750	\$750	\$750
RECREATION SUPPLIES	20721263 - 637800	\$0	\$0	\$2,500	\$1,000	\$1,000	\$1,000
		<b>\$0</b>	<b>\$0</b>	<b>\$3,500</b>	<b>\$1,750</b>	<b>\$1,750</b>	<b>\$1,750</b>
DUES & MEMBERSHIPS	20721264 - 642000	\$0	\$0	\$0	\$500	\$500	\$500
		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
<b>TOTAL BROWN BEFORE/AFTER SCHOOL</b>		<b>\$0</b>	<b>\$306</b>	<b>\$40,020</b>	<b>\$74,153</b>	<b>\$74,153</b>	<b>\$74,153</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>							<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>RECREATION - BROWN BEFORE/AFTER SCHOOL</b>									
HOURLY	20721261 - 611000	1	REC CO SCH					\$38,795	\$38,795
		1	REC MGR						
		1	SCH AGE SL						
TEMPORARY HELP	20721261 - 612000	1.00	BEFORE AND AFTER SCHOOL CARE AT BROWN SCHOOL	at	12,900.00	=	12,900	\$12,900	\$12,900
401A	20721261 - 618101							\$3,104	\$3,104
LONG TERM DISABILITY	20721261 - 618200							\$182	\$182
SOCIAL SECURITY	20721261 - 618300							\$3,717	\$3,717
HEALTH INSURANCE	20721261 - 618600							\$12,045	\$12,045
TELEPHONE	20721262 - 622000	12.00	Site Cellphone	at	55.00	=	660	\$660	\$660
EQUIPMENT RENTAL	20721262 - 626000	1.00	Bus for Field Trips	at	500.00	=	500	\$500	\$500
FOOD	20721263 - 633500	1.00		at	750.00	=	750	\$750	\$750
RECREATION SUPPLIES	20721263 - 637800	1.00	Arts and Crafts/Gym Equipment	at	1,000.00	=	1,000	\$1,000	\$1,000
DUES & MEMBERSHIPS	20721264 - 642000	1.00		at	500.00	=	500	\$500	\$500
<b>TOTAL BROWN BEFORE/AFTER SCHOOL</b>								<b>\$74,153</b>	<b>\$74,153</b>

**City of South Portland  
2020/2021 Proposed Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>RECREATION - SMALL BEFORE AFTER CARE</b>							
HOURLY	20721361 - 611000	\$0	\$0	\$0	\$33,532	\$33,532	\$33,532
TEMPORARY HELP	20721361 - 612000	\$0	\$0	\$0	\$12,900	\$12,900	\$12,900
401A	20721361 - 618101	\$0	\$0	\$0	\$2,683	\$2,683	\$2,683
LONG TERM DISABILITY	20721361 - 618200	\$0	\$0	\$0	\$144	\$144	\$144
SOCIAL SECURITY	20721361 - 618300	\$0	\$0	\$0	\$3,347	\$3,347	\$3,347
WORKERS COMP	20721361 - 618500	\$0	\$0	\$0	\$1,168	\$1,168	\$1,168
HEALTH INSURANCE	20721361 - 618600	\$0	\$0	\$0	\$10,014	\$10,014	\$10,014
		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,788</b>	<b>\$63,788</b>	<b>\$63,788</b>
TELEPHONE	20721362 - 622000	\$0	\$0	\$0	\$660	\$660	\$660
EQUIPMENT RENTAL	20721362 - 626000	\$0	\$0	\$0	\$500	\$500	\$500
		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,160</b>	<b>\$1,160</b>	<b>\$1,160</b>
FOOD	20721363 - 633500	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
RECREATION SUPPLIES	20721363 - 637800	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
DUES & MEMBERSHIPS	20721364 - 642000	\$0	\$0	\$0	\$500	\$500	\$500
		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
<b>TOTAL SMALL BEFORE AFTER CARE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$67,448</b>	<b>\$67,448</b>	<b>\$67,448</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
<b>RECREATION - SMALL BEFORE AFTER CARE</b>									
HOURLY	20721361 - 611000	1	REC CO SCH				\$33,532	\$33,532	
		1	SCH AGE SL						
TEMPORARY HELP	20721361 - 612000	1.00		at	12,900.00	=	12,900	\$12,900	\$12,900
401A	20721361 - 618101						\$2,683	\$2,683	
LONG TERM DISABILITY	20721361 - 618200						\$144	\$144	
SOCIAL SECURITY	20721361 - 618300						\$3,347	\$3,347	
WORKERS COMP	20721361 - 618500						\$1,168	\$1,168	
HEALTH INSURANCE	20721361 - 618600						\$10,014	\$10,014	
TELEPHONE	20721362 - 622000	1.00		at	660.00	=	660	\$660	\$660
EQUIPMENT RENTAL	20721362 - 626000	1.00	School Bus Costs	at	500.00	=	500	\$500	\$500
FOOD	20721363 - 633500	1.00		at	1,000.00	=	1,000	\$1,000	\$1,000
RECREATION SUPPLIES	20721363 - 637800	1.00		at	1,000.00	=	1,000	\$1,000	\$1,000
DUES & MEMBERSHIPS	20721364 - 642000	1.00		at	500.00	=	500	\$500	\$500
<b>TOTAL SMALL BEFORE AFTER CARE</b>							<b>\$67,448</b>	<b>\$67,448</b>	

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>SR - BOAT RAMP</b>							
TEMPORARY HELP	207461 - 612000	\$15,381	\$15,614	\$18,000	\$17,000	\$17,000	\$17,000
SOCIAL SECURITY	207461 - 618300	\$1,145	\$1,205	\$1,377	\$1,302	\$1,302	\$1,302
WORKERS COMP	207461 - 618500	\$384	\$469	\$519	\$510	\$510	\$510
		<b>\$16,910</b>	<b>\$17,288</b>	<b>\$19,896</b>	<b>\$18,812</b>	<b>\$18,812</b>	<b>\$18,812</b>
ELECTRIC	207462 - 622500	\$401	\$408	\$504	\$540	\$540	\$540
		<b>\$401</b>	<b>\$408</b>	<b>\$504</b>	<b>\$540</b>	<b>\$540</b>	<b>\$540</b>
CONSTRUCTION SUPPLIES	207463 - 638500	\$1,290	\$2,174	\$2,000	\$2,000	\$2,000	\$2,000
		<b>\$1,290</b>	<b>\$2,174</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>TOTAL SR - BOAT RAMP</b>		<b>\$18,601</b>	<b>\$19,871</b>	<b>\$22,400</b>	<b>\$21,352</b>	<b>\$21,352</b>	<b>\$21,352</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>	
<b>SR - BOAT RAMP</b>									
TEMPORARY HELP	207461 - 612000	1.00	Boat Ramp Attendant Hourly wages	at	17,000.00	=	17,000	\$17,000	\$17,000
SOCIAL SECURITY	207461 - 618300							\$1,302	\$1,302
WORKERS COMP	207461 - 618500							\$510	\$510
ELECTRIC	207462 - 622500	12.00	Electrical Costs	at	45.00	=	540	\$540	\$540
CONSTRUCTION SUPPLIES	207463 - 638500	1.00	Float repair - Misc fittings, pressure treated lumber, concrete, etc,...	at	2,000.00	=	2,000	\$2,000	\$2,000
<b>TOTAL SR - BOAT RAMP</b>								<b>\$21,352</b>	<b>\$21,352</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>SR - PORTLAND STREET PIER</b>							
WATER & SEWER	207562 - 622400	\$613	\$542	\$800	\$800	\$800	\$800
ELECTRIC	207562 - 622500	\$0	\$95	\$300	\$300	\$300	\$300
BUILDING MAINTENANCE	207562 - 627500	\$6,149	\$4,166	\$10,000	\$8,000	\$8,000	\$8,000
		<b>\$6,762</b>	<b>\$4,803</b>	<b>\$11,100</b>	<b>\$9,100</b>	<b>\$9,100</b>	<b>\$9,100</b>
CONSTRUCTION SUPPLIES	207563 - 638500	\$9,679	\$11,713	\$10,000	\$10,000	\$10,000	\$10,000
		<b>\$9,679</b>	<b>\$11,713</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
CAPITAL OUTLAY	207565 - 650000	\$0	\$0	\$3,039	\$3,400	\$3,400	\$3,400
		<b>\$0</b>	<b>\$0</b>	<b>\$3,039</b>	<b>\$3,400</b>	<b>\$3,400</b>	<b>\$3,400</b>
TRANSFER OUT	207588 - 900001	\$4,979	\$0	\$0	\$0	\$0	\$0
		<b>\$4,979</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL SR - PORTLAND STREET PIER</b>		<b>\$21,420</b>	<b>\$16,516</b>	<b>\$24,139</b>	<b>\$22,500</b>	<b>\$22,500</b>	<b>\$22,500</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>SR - PORTLAND STREET PIER</b>			
WATER & SEWER	207562 - 622400 1.00 Water and holding tank pumpout at Thomas Knight Park Boat Landing. Seasonal water at Fish Pier	800.00 = 800	\$800 \$800
ELECTRIC	207562 - 622500 12.00 Electricity - Portland Street Pier	25.00 = 300	\$300 \$300
BUILDING MAINTENANCE	207562 - 627500 1.00 Annual inspection, repairs or replace hoist; electrical seasonal install/remove on floats.	8,000.00 = 8,000	\$8,000 \$8,000
CONSTRUCTION SUPPLIES	207563 - 638500 1.00 Lumber supplies for floats, etc,..	10,000.00 = 10,000	\$10,000 \$10,000
CAPITAL OUTLAY	207565 - 650000 1.00 Capital reserve	3,400.00 = 3,400	\$3,400 \$3,400
<b>TOTAL SR - PORTLAND STREET PIER</b>			<b>\$22,500 \$22,500</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>SR - ART IN THE PARK</b>							
TEMPORARY HELP	207661 - 612000	\$400	\$400	\$400	\$400	\$400	\$400
		<b>\$400</b>	<b>\$400</b>	<b>\$400</b>	<b>\$400</b>	<b>\$400</b>	<b>\$400</b>
PRINTING & BINDING	207662 - 620500	\$5,735	\$7,986	\$7,600	\$9,000	\$9,000	\$9,000
EQUIPMENT RENTAL	207662 - 626000	\$278	\$0	\$325	\$900	\$900	\$900
		<b>\$7,204</b>	<b>\$10,795</b>	<b>\$10,925</b>	<b>\$12,400</b>	<b>\$12,400</b>	<b>\$12,400</b>
FOOD	207663 - 633500	\$438	\$474	\$300	\$400	\$400	\$400
PRIZE AWARDS	207663 - 634000	\$6,980	\$6,130	\$7,000	\$6,500	\$6,500	\$6,500
CLOTHING	207663 - 634500	\$755	\$896	\$1,275	\$1,275	\$1,275	\$1,275
MISC SUPPLIES	207663 - 639900	\$666	\$767	\$0	\$1,000	\$1,000	\$1,000
		<b>\$8,839</b>	<b>\$8,267</b>	<b>\$8,575</b>	<b>\$9,175</b>	<b>\$9,175</b>	<b>\$9,175</b>
SCHOLARSHIP	207664 - 643100	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
		<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>TOTAL SR - ART IN THE PARK</b>		<b>\$17,444</b>	<b>\$20,462</b>	<b>\$20,900</b>	<b>\$22,975</b>	<b>\$22,975</b>	<b>\$22,975</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>SR - ART IN THE PARK</b>			
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 9,000.00 = 9,000	\$9,000	\$9,000
EQUIPMENT RENTAL	207662 - 626000 3.00 Rental of portable toilets for Art in the Park show at 300.00 = 900	\$900	\$900
CONTRACTED SERVICES	207662 - 628800	\$2,500	\$2,500
FOOD	207663 - 633500 1.00 Refreshments & Misc at 400.00 = 400	\$400	\$400
PRIZE AWARDS	207663 - 634000 1.00 Prize awards at 6,500.00 = 6,500	\$6,500	\$6,500
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	\$1,000	\$1,000
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
<b>TOTAL SR - ART IN THE PARK</b>		<b>\$22,975</b>	<b>\$22,975</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>SR - STREET OPENINGS</b>							
HOURLY	208261 - 611000	\$40,107	\$45,040	\$42,923	\$45,372	\$45,372	\$45,372
OVERTIME	208261 - 612500	\$0	\$0	\$727	\$727	\$727	\$727
MAINE STATE RETIREMENT	208261 - 618000	\$3,878	\$4,479	\$4,365	\$4,582	\$4,582	\$4,582
SOCIAL SECURITY	208261 - 618300	\$3,068	\$3,446	\$3,339	\$3,471	\$3,471	\$3,471
WORKERS COMP	208261 - 618500	\$622	\$757	\$813	\$844	\$844	\$844
HEALTH INSURANCE	208261 - 618600	\$13,089	\$14,731	\$14,288	\$14,491	\$14,491	\$14,491
		<b>\$60,764</b>	<b>\$68,453</b>	<b>\$66,455</b>	<b>\$69,487</b>	<b>\$69,487</b>	<b>\$69,487</b>
ADVERTISING	208262 - 621000	\$0	\$0	\$100	\$100	\$100	\$100
TELEPHONE	208262 - 622000	\$738	\$714	\$696	\$828	\$828	\$828
MOTOR VEHICLE MAINT	208262 - 626500	\$36	\$772	\$5,400	\$4,800	\$4,800	\$4,800
CONTRACTED SERVICES	208262 - 628800	\$0	\$0	\$800	\$800	\$800	\$800
CONTRACT SERVICES-ENGINEERING	208262 - 628802	\$0	\$1,570	\$3,000	\$3,000	\$3,000	\$3,000
TRAINING	208262 - 629000	\$0	\$0	\$1,350	\$850	\$850	\$850
		<b>\$774</b>	<b>\$3,056</b>	<b>\$11,346</b>	<b>\$10,378</b>	<b>\$10,378</b>	<b>\$10,378</b>
OFFICE SUPPLIES	208263 - 630500	\$0	\$659	\$500	\$500	\$500	\$500
GAS & OIL	208263 - 632000	\$870	\$836	\$874	\$874	\$874	\$874
TIRES	208263 - 632500	\$387	\$0	\$400	\$400	\$400	\$400
ENGINEERING SUPPLIES	208263 - 638400	\$69	\$20	\$400	\$200	\$200	\$200
		<b>\$1,326</b>	<b>\$1,516</b>	<b>\$2,174</b>	<b>\$1,974</b>	<b>\$1,974</b>	<b>\$1,974</b>
HIGHWAY MAINTENANCE	208265 - 651600	\$0	\$0	\$10,400	\$10,400	\$10,400	\$10,400
OTHER EQUIPMENT	208265 - 656000	\$0	\$0	\$1,000	\$660	\$660	\$660
		<b>\$0</b>	<b>\$0</b>	<b>\$11,400</b>	<b>\$11,060</b>	<b>\$11,060</b>	<b>\$11,060</b>
TRANSFER OUT	208288 - 900001	\$72	\$72	\$108	\$108	\$108	\$108
		<b>\$72</b>	<b>\$72</b>	<b>\$108</b>	<b>\$108</b>	<b>\$108</b>	<b>\$108</b>
<b>TOTAL SR - STREET OPENINGS</b>		<b>\$62,936</b>	<b>\$73,097</b>	<b>\$91,483</b>	<b>\$93,007</b>	<b>\$93,007</b>	<b>\$93,007</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>SR - STREET OPENINGS</b>			
HOURLY	208261 - 611000	\$45,372	\$45,372
OVERTIME	208261 - 612500	\$727	\$727
MAINE STATE RETIREMENT	208261 - 618000	\$4,582	\$4,582
SOCIAL SECURITY	208261 - 618300	\$3,471	\$3,471
WORKERS COMP	208261 - 618500	\$844	\$844
HEALTH INSURANCE	208261 - 618600	\$14,491	\$14,491
ADVERTISING	208262 - 621000	\$100	\$100
	1.00 Mailed notices; newspaper ads.	100.00 = 100	
TELEPHONE	208262 - 622000	\$828	\$828
	12.00 Street Opening /Engineering Inspector cell phone	63.00 = 756	
	12.00 Street Opening's share of the Phone and T-1 internet service.	6.00 = 72	
MOTOR VEHICLE MAINT	208262 - 626500	\$4,800	\$4,800
	12.00 Replacement Street Opening / Engineering Inspectors vehicle.	400.00 = 4,800	
CONTRACTED SERVICES	208262 - 628800	\$800	\$800
	1.00 Small street or sidewalk projects done through Street Openings.	800.00 = 800	
CONTRACT SERVICES-ENGINEERING	208262 - 628802	\$3,000	\$3,000
	1.00 Street Openings permits/GIS data management.	3,000.00 = 3,000	
TRAINING	208262 - 629000	\$850	\$850
	10.00 GIS on-call training and question-answering.	85.00 = 850	
OFFICE SUPPLIES	208263 - 630500	\$500	\$500
	1.00 Office supplies associated with Street Openings.	500.00 = 500	

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
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	200.00	=	200		\$200	\$200
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 calibrartion; etc.	at	400.00	=	400			
OTHER EQUIPMENT	208265 - 656000	1.00 Primarily traffic counter reserve.	at	660.00	=	660		\$660	\$660
TRANSFER OUT	208288 - 900001	1.00 Phone Replace Reserve 1 Phone @\$9 per month	at	108.00	=	108		\$108	\$108
<b>TOTAL SR - STREET OPENINGS</b>								<b>\$93,007</b>	<b>\$93,007</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>SR - SEWER IMPACT</b>							
HOURLY	208461 - 611000	\$28,363	\$14,464	\$14,755	\$15,611	\$15,611	\$15,611
MAINE STATE RETIREMENT	208461 - 618000	\$2,723	\$1,446	\$1,475	\$1,561	\$1,561	\$1,561
SOCIAL SECURITY	208461 - 618300	\$2,170	\$1,107	\$1,129	\$1,195	\$1,195	\$1,195
WORKERS COMP	208461 - 618500	\$393	\$243	\$307	\$325	\$325	\$325
HEALTH INSURANCE	208461 - 618600	\$9,138	\$4,713	\$5,079	\$5,151	\$5,151	\$5,151
		<b>\$42,786</b>	<b>\$21,973</b>	<b>\$22,745</b>	<b>\$23,843</b>	<b>\$23,843</b>	<b>\$23,843</b>
CONTRACTED SERVICES	208462 - 628800	\$14,712	\$10,710	\$25,440	\$25,440	\$25,440	\$25,440
CONTRACT SERVICES-ENGINEERING	208462 - 628802	\$4,718	\$9,717	\$0	\$10,000	\$10,000	\$10,000
		<b>\$19,430</b>	<b>\$20,427</b>	<b>\$25,440</b>	<b>\$35,440</b>	<b>\$35,440</b>	<b>\$35,440</b>
CONSTRUCTION SUPPLIES	208463 - 638500	\$15,160	\$3,338	\$0	\$20,000	\$20,000	\$20,000
		<b>\$15,160</b>	<b>\$3,338</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
SEWER CONSTRUCTION	208465 - 651700	\$0	\$222,437	\$0	\$0	\$0	\$0
		<b>\$0</b>	<b>\$222,437</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL SR - SEWER IMPACT</b>		<b>\$77,375</b>	<b>\$268,175</b>	<b>\$48,185</b>	<b>\$79,283</b>	<b>\$79,283</b>	<b>\$79,283</b>



**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>SR - SPCTV</b>							
HOURLY	208861 - 611000	\$100,349	\$109,146	\$128,454	\$163,350	\$138,274	\$138,274
TEMPORARY HELP	208861 - 612000	\$22,012	\$20,692	\$11,816	\$15,000	\$15,000	\$15,000
OVERTIME	208861 - 612500	\$1,839	\$880	\$0	\$0	\$0	\$0
MAINE STATE RETIREMENT	208861 - 618000	\$3,318	\$3,617	\$3,836	\$4,030	\$4,030	\$4,030
401A	208861 - 618101	\$7,171	\$7,622	\$7,207	\$9,965	\$7,870	\$7,870
LONG TERM DISABILITY	208861 - 618200	\$511	\$543	\$432	\$598	\$472	\$472
SOCIAL SECURITY	208861 - 618300	\$11,187	\$11,591	\$10,179	\$12,967	\$11,123	\$11,123
WORKERS COMP	208861 - 618500	\$283	\$251	\$294	\$376	\$321	\$321
HEALTH INSURANCE	208861 - 618600	\$29,617	\$33,815	\$41,951	\$57,920	\$51,420	\$51,420
		<b>\$176,286</b>	<b>\$188,156</b>	<b>\$204,169</b>	<b>\$264,206</b>	<b>\$228,510</b>	<b>\$228,510</b>
PRINTING & BINDING	208862 - 620500	\$200	\$100	\$1,000	\$1,000	\$1,000	\$1,000
TELEPHONE	208862 - 622000	\$1,580	\$1,906	\$1,390	\$1,524	\$1,524	\$1,524
TRAVEL	208862 - 623000	\$36	\$0	\$500	\$250	\$250	\$250
SUBSCRIPTIONS	208862 - 624500	\$1,595	\$6,188	\$5,684	\$5,865	\$5,865	\$5,865
EQUIPMENT MAINTENANCE	208862 - 627000	\$12,912	\$0	\$2,000	\$2,000	\$2,000	\$2,000
BUILDING MAINTENANCE	208862 - 627500	\$0	\$278	\$0	\$0	\$0	\$0
CONTRACTED SERVICES	208862 - 628800	\$6,378	\$5,616	\$8,004	\$7,980	\$7,980	\$7,980
TRAINING	208862 - 629000	\$1,627	\$1,298	\$2,375	\$2,240	\$2,240	\$2,240
		<b>\$24,328</b>	<b>\$15,386</b>	<b>\$20,953</b>	<b>\$20,859</b>	<b>\$20,859</b>	<b>\$20,859</b>
OFFICE SUPPLIES	208863 - 630500	\$2,421	\$372	\$1,960	\$1,500	\$1,500	\$1,500
AUDIO VISUAL SUPPLIES	208863 - 638300	\$780	\$1,042	\$2,500	\$2,000	\$2,000	\$2,000
		<b>\$3,201</b>	<b>\$1,414</b>	<b>\$4,460</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$3,500</b>
DUES & MEMBERSHIPS	208864 - 642000	\$800	\$800	\$1,150	\$1,150	\$1,150	\$1,150
		<b>\$800</b>	<b>\$800</b>	<b>\$1,150</b>	<b>\$1,150</b>	<b>\$1,150</b>	<b>\$1,150</b>
CAPITAL OUTLAY SCHOOL	208865 - 650002	\$3,434	\$5,009	\$2,135	\$2,135	\$2,135	\$2,135
OFFICE EQUIPMENT	208865 - 650500	\$4,795	\$4,978	\$4,500	\$4,500	\$4,500	\$4,500
		<b>\$35,559</b>	<b>\$61,197</b>	<b>\$25,909</b>	<b>\$6,635</b>	<b>\$6,635</b>	<b>\$6,635</b>
TRANSFER OUT	208888 - 900001	\$6,944	\$6,944	\$6,944	\$6,944	\$6,944	\$6,944
		<b>\$6,944</b>	<b>\$6,944</b>	<b>\$6,944</b>	<b>\$6,944</b>	<b>\$6,944</b>	<b>\$6,944</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Summary**

	<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>TOTAL SR - SPCTV</b>	\$247,118	\$273,897	\$263,585	\$303,294	\$267,598	\$267,598

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>SR - SPCTV</b>			
HOURLY	208861 - 611000		
	2 MEDIA SPECIALIST		
	1 SP-TV COORDINATOR-SUPERVISOR	\$138,274	\$138,274
TEMPORARY HELP	208861 - 612000		
	12.00 Board of Appeals Meetings		
	30.00 Council Camera Operator		
	24.00 Planning Board Camera Operator		
	100.00 Recording Time over 3 hour base		
	18.00 School Board Camera Operator		
	40.00 TAPING COUNCIL WORKSHOPS		
	1.00 Temporary Help		
		\$15,000	\$15,000
MAINE STATE RETIREMENT	208861 - 618000		
		\$4,030	\$4,030
401A	208861 - 618101		
		\$7,870	\$7,870
LONG TERM DISABILITY	208861 - 618200		
		\$472	\$472
SOCIAL SECURITY	208861 - 618300		
		\$11,123	\$11,123
WORKERS COMP	208861 - 618500		
		\$321	\$321
HEALTH INSURANCE	208861 - 618600		
		\$51,420	\$51,420
PRINTING & BINDING	208862 - 620500		
	1.00 Printing		
	Public outreach, course lists, cards		
		\$1,000	\$1,000
TELEPHONE	208862 - 622000		
	12.00 Cellphones		
	12.00 INTERNET		
		\$1,524	\$1,524
TRAVEL	208862 - 623000		
		\$250	\$250

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>					<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
SUBSCRIPTIONS	208862 - 624500	1.00 Adobe Creative Cloud	at	3,750.00	=	3,750	\$5,865	\$5,865
		1.00 Envato - Royalty Free Content	at	275.00	=	275		
		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	600.00	=	600		
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 ADS Security	at	400.00	=	400	\$7,980	\$7,980
		1.00 RUESHARE STATION MANAGEMENT SOFTWARE	at	1,300.00	=	1,300		
		1.00 Technical Consulting	at	1,000.00	=	1,000		
		1.00 Video On Demand & Streaming Telvue Cloudcast	at	5,280.00	=	5,280		
TRAINING	208862 - 629000	12.00 LINKEDIN LEARNING	at	20.00	=	240	\$2,240	\$2,240
		1.00 Staff Professional Development	at	2,000.00	=	2,000		
OFFICE SUPPLIES	208863 - 630500	1.00 General office supplies	at	1,500.00	=	1,500	\$1,500	\$1,500
AUDIO VISUAL SUPPLIES	208863 - 638300	1.00 Supplies for video equipment, tapes, batteries, etc...	at	2,000.00	=	2,000	\$2,000	\$2,000

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
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 PORTLAND MEDIA CENTER Membership Dues	at	500.00	=	500			
<hr/>									
CAPITAL OUTLAY	208865 - 650000							\$0	
<hr/>									
CAPITAL OUTLAY SCHOOL	208865 - 650002	1.00 Remaining balance in School Capital grant funds \$27765.42 amortized over 13 years (2135)	at	2,135.00	=	2,135		\$2,135	\$2,135
<hr/>									
OFFICE EQUIPMENT	208865 - 650500	1.00 General Office Computer Equipment -UPS, Network Printer, Data Storage, etc	at	4,500.00	=	4,500		\$4,500	\$4,500
<hr/>									
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			
<hr/>									
<b>TOTAL SR - SPCTV</b>								<b>\$267,598</b>	<b>\$267,598</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>ADOPTED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>SR - WESTROOK/SP ASSESSING</b>							
HOURLY	214961 - 611000	\$103,272	\$112,969	\$127,585	\$139,800	\$139,800	\$139,800
SALARY	214961 - 611500	\$28,072	\$29,285	\$18,571	\$54,313	\$54,313	\$54,313
OVERTIME	214961 - 612500	\$0	\$0	\$0	\$0	\$0	\$0
MAINE STATE RETIREMENT	214961 - 618000	\$11,057	\$12,368	\$12,205	\$14,119	\$14,119	\$14,119
401A	214961 - 618101	\$1,881	\$1,486	\$1,910	\$4,345	\$4,345	\$4,345
LONG TERM DISABILITY	214961 - 618200	\$134	\$106	\$142	\$261	\$261	\$261
SOCIAL SECURITY	214961 - 618300	\$10,048	\$10,882	\$11,764	\$15,069	\$15,069	\$15,069
WORKERS COMP	214961 - 618500	\$1,981	\$2,390	\$2,427	\$3,475	\$3,475	\$3,475
HEALTH INSURANCE	214961 - 618600	\$24,259	\$24,986	\$27,199	\$40,497	\$40,497	\$40,497
		<b>\$180,704</b>	<b>\$194,472</b>	<b>\$201,803</b>	<b>\$271,879</b>	<b>\$271,879</b>	<b>\$271,879</b>
PRINTING & BINDING	214962 - 620500	\$1,026	\$578	\$1,100	\$800	\$800	\$800
POSTAGE	214962 - 621500	\$337	\$422	\$400	\$400	\$400	\$400
TELEPHONE	214962 - 622000	\$589	\$789	\$860	\$800	\$800	\$800
TRAVEL	214962 - 623000	\$0	\$0	\$582	\$582	\$582	\$582
AUTO MILEAGE	214962 - 623500	\$878	\$1,266	\$1,300	\$1,300	\$1,300	\$1,300
SUBSCRIPTIONS	214962 - 624500	\$322	\$325	\$333	\$335	\$335	\$335
EQUIPMENT MAINTENANCE	214962 - 627000	\$7,818	\$7,270	\$8,000	\$8,200	\$8,200	\$8,200
TRAINING	214962 - 629000	\$759	\$965	\$1,600	\$1,600	\$1,600	\$1,600
RECORDING FEES	214962 - 629400	\$1,503	\$1,424	\$1,600	\$1,450	\$1,450	\$1,450
		<b>\$13,232</b>	<b>\$13,039</b>	<b>\$15,775</b>	<b>\$15,467</b>	<b>\$15,467</b>	<b>\$15,467</b>
OFFICE SUPPLIES	214963 - 630500	\$173	\$167	\$500	\$500	\$500	\$500
BOOKS	214963 - 638200	\$0	\$0	\$50	\$50	\$50	\$50
		<b>\$173</b>	<b>\$167</b>	<b>\$550</b>	<b>\$550</b>	<b>\$550</b>	<b>\$550</b>
DUES & MEMBERSHIPS	214964 - 642000	\$215	\$140	\$300	\$300	\$300	\$300
		<b>\$215</b>	<b>\$140</b>	<b>\$300</b>	<b>\$300</b>	<b>\$300</b>	<b>\$300</b>
TRANSFER OUT	214988 - 900001	\$144	\$144	\$144	\$144	\$144	\$144
		<b>\$144</b>	<b>\$144</b>	<b>\$144</b>	<b>\$144</b>	<b>\$144</b>	<b>\$144</b>
<b>TOTAL SR - WESTROOK/SP ASSESSING</b>		<b>\$194,468</b>	<b>\$207,962</b>	<b>\$218,572</b>	<b>\$288,340</b>	<b>\$288,340</b>	<b>\$288,340</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<b>ACTUAL 2017/2018</b>	<b>ACTUAL 2018/2019</b>	<b>ADOPTED BUDGET 2019/2020</b>	<b>DEPARTMENT REQUEST 2020/2021</b>	<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
<b>SR - TIFS</b>							
HOURLY	25XX61 - 611000	\$45,922	\$44,371	\$0	\$0	\$0	\$0
SALARY	25XX61 - 611500	\$73,182	\$135,697	\$47,784	\$50,341	\$50,341	\$50,341
MAINE STATE RETIREMENT	25XX61 - 618000	\$5,453	\$13,137	\$4,778	\$5,034	\$5,034	\$5,034
401A	25XX61 - 618101	\$4,946	\$3,716	\$0	\$0	\$0	\$0
LONG TERM DISABILITY	25XX61 - 618200	\$352	\$273	\$0	\$0	\$0	\$0
SOCIAL SECURITY	25XX61 - 618300	\$9,111	\$13,694	\$4,093	\$4,288	\$4,288	\$4,288
WORKERS COMP	25XX61 - 618500	\$2,509	\$2,620	\$649	\$683	\$683	\$683
HEALTH INSURANCE	25XX61 - 618600	\$11,767	\$23,514	\$5,716	\$5,716	\$5,716	\$5,716
		<b>\$153,242</b>	<b>\$237,022</b>	<b>\$63,020</b>	<b>\$66,062</b>	<b>\$66,062</b>	<b>\$66,062</b>
EQUIPMENT RENTAL	25XX62 - 626000	\$0	\$30,264	\$20,000	\$20,000	\$20,000	\$20,000
ADVERTISING	25XX62 - 621000	\$984	\$7,417	\$0	\$0	\$0	\$0
TELEPHONE	25XX62 - 621000	\$480	\$3,413	\$0	\$0	\$0	\$0
TRAVEL EXPENSES	25XX62 - 623000	\$740	\$1,770	\$0	\$0	\$0	\$0
EQUIPMENT MAINTENANCE	25XX62 - 627000	\$0	\$983	\$0	\$0	\$0	\$0
MARKETING	25XX62 - 628300	\$22,072	\$8,371	\$0	\$0	\$0	\$0
CONTRACTED SERVICES	25XX62 - 628800	\$0	\$1,382	\$15,000	\$15,000	\$15,000	\$15,000
CONTRACTED SERVICES - GIS	25XX62 - 628805	\$20,127	\$25,000	\$24,000	\$25,000	\$25,000	\$25,000
CONTRACTED SERVICES - LEGAL	25XX62 - 628801	\$14,396	\$21,502	\$5,000	\$5,500	\$5,500	\$5,500
CONTRACT SERVICES-SIGNALIZATION	25XX62 - 628802	\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000
TRAINING	25XX62 - 629000	\$133	\$2,782	\$0	\$0	\$0	\$0
		<b>\$58,932</b>	<b>\$102,884</b>	<b>\$89,000</b>	<b>\$90,500</b>	<b>\$90,500</b>	<b>\$90,500</b>
SUPPLIES	25XX63 - 630500	\$3,252	\$2,705	\$0	\$0	\$0	\$0
		<b>\$3,252</b>	<b>\$2,705</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
DUES & MEMBERSHIPS	25XX64 - 642000	\$125	\$698	\$0	\$0	\$0	\$0
OTHER	25XX64 - 648500	\$-9,364		\$12,400	\$11,229	\$13,721	\$13,721
		<b>\$-9,239</b>	<b>\$698</b>	<b>\$12,400</b>	<b>\$11,229</b>	<b>\$13,721</b>	<b>\$13,721</b>
CAPITAL OUTLAY	25XX65 - 650000	\$6,551	\$1,081	\$888,496	\$1,027,943	\$1,034,173	\$1,034,173
STORMWATER MANAGEMENT PLAN	25XX65 - 651750	\$43,301	\$47,851	\$59,570	\$59,570	\$59,570	\$59,570
		<b>\$49,852</b>	<b>\$48,932</b>	<b>\$948,066</b>	<b>\$1,087,513</b>	<b>\$1,093,743</b>	<b>\$1,093,743</b>
DEBT SERVICE AND FEES	25XX66 - 66XXX	\$122,207	\$121,805	\$121,404	\$121,404	\$121,404	\$121,404
		<b>\$122,207</b>	<b>\$121,805</b>	<b>\$121,404</b>	<b>\$121,404</b>	<b>\$121,404</b>	<b>\$121,404</b>
PROPERTY TAX REIMBURSEMENT	25XX68 - 681000	\$1,279,129	\$1,783,491	\$1,783,690	\$1,795,247	\$1,795,247	\$1,795,247
		<b>\$1,279,129</b>	<b>\$1,783,491</b>	<b>\$1,783,690</b>	<b>\$1,795,247</b>	<b>\$1,795,247</b>	<b>\$1,795,247</b>
TRANSFER OUT	25XX88 - 900001	\$4,319,515	\$1,251,711	\$342,717	\$367,028	\$367,028	\$367,028
		<b>\$4,319,515</b>	<b>\$1,251,711</b>	<b>\$342,717</b>	<b>\$367,028</b>	<b>\$367,028</b>	<b>\$367,028</b>
<b>TOTAL SR - TIFS</b>		<b>\$5,976,890</b>	<b>\$3,549,248</b>	<b>\$3,360,297</b>	<b>\$3,538,983</b>	<b>\$3,547,705</b>	<b>\$3,547,705</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Summary**

		<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>APPROVED BUDGET 2019/2020</u>	<u>DEPARTMENT REQUEST 2020/2021</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>TIF ECONOMIC DEVELOPMENT</b>							
HOURLY	255061 - 611000	\$0	\$0	\$12,130	\$63,762	\$63,762	\$63,762
SALARY	255061 - 611500	\$0	\$0	\$130,214	\$135,669	\$135,669	\$135,669
TEMPORARY HELP	255061 - 612000	\$0	\$0	\$12,000	\$12,000	\$0	\$0
MAINE STATE RETIREMENT	255061 - 618000	\$0	\$0	\$9,693	\$14,493	\$14,493	\$14,493
401A	255061 - 618101	\$0	\$0	\$3,633	\$4,395	\$4,395	\$4,395
LONG TERM DISABILITY	255061 - 618200	\$0	\$0	\$206	\$248	\$248	\$248
SOCIAL SECURITY	255061 - 618300	\$0	\$0	\$12,636	\$16,965	\$16,965	\$16,965
WORKERS COMP	255061 - 618500	\$0	\$0	\$2,369	\$3,180	\$3,180	\$3,180
HEALTH INSURANCE	255061 - 618600	\$0	\$0	\$21,894	\$37,150	\$37,150	\$37,150
		<b>\$0</b>	<b>\$0</b>	<b>\$204,775</b>	<b>\$287,862</b>	<b>\$275,862</b>	<b>\$275,862</b>
PRINTING & BINDING	255062 - 620500	\$0	\$0	\$600	\$1,500	\$1,500	\$1,500
ADVERTISING	255062 - 621000	\$0	\$0	\$19,900	\$30,300	\$30,300	\$30,300
POSTAGE	255062 - 621500	\$0	\$0	\$1,000	\$600	\$600	\$600
TELEPHONE	255062 - 622000	\$0	\$0	\$1,188	\$1,476	\$1,476	\$1,476
TRAVEL	255062 - 623000	\$0	\$0	\$2,040	\$0	\$0	\$0
AUTO MILEAGE	255062 - 623500	\$0	\$0	\$0	\$1,440	\$1,440	\$1,440
EQUIPMENT MAINTENANCE	255062 - 627000	\$0	\$0	\$720	\$900	\$900	\$900
BUILDING MAINTENANCE	255062 - 627500	\$0	\$0	\$500	\$500	\$500	\$500
MARKETING	255062 - 628300	\$0	\$0	\$31,500	\$16,000	\$16,000	\$16,000
EVENTS/SHOWS	255062 - 628400	\$0	\$0	\$6,000	\$9,300	\$9,300	\$9,300
TRAINING	255062 - 629000	\$0	\$0	\$2,500	\$3,000	\$3,000	\$3,000
		<b>\$0</b>	<b>\$0</b>	<b>\$65,948</b>	<b>\$65,016</b>	<b>\$65,016</b>	<b>\$65,016</b>
OFFICE SUPPLIES	255063 - 630500	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
		<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
DUES & MEMBERSHIPS	255064 - 642000	\$0	\$0	\$2,630	\$2,700	\$2,700	\$2,700
		<b>\$0</b>	<b>\$0</b>	<b>\$2,630</b>	<b>\$2,700</b>	<b>\$2,700</b>	<b>\$2,700</b>
TRANSFER OUT	255088 - 900001	\$0	\$0	\$822	\$822	\$822	\$822
		<b>\$0</b>	<b>\$0</b>	<b>\$822</b>	<b>\$822</b>	<b>\$822</b>	<b>\$822</b>
<b>TOTAL TIF ECONOMIC DEVELOPMENT</b>		<b>\$0</b>	<b>\$0</b>	<b>\$276,175</b>	<b>\$358,400</b>	<b>\$346,400</b>	<b>\$346,400</b>

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>	<u>Explanation</u>	<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
<b>TIF ECONOMIC DEVELOPMENT</b>			
HOURLY	255061 - 611000	\$63,762	\$63,762
SALARY	255061 - 611500	\$135,669	\$135,669
	1 ASSISTANT CITY MANAGER 1 ECONOMIC DEVELOPMENT DIRECTOR		
TEMPORARY HELP	255061 - 612000	\$0	
MAINE STATE RETIREMENT	255061 - 618000	\$14,493	\$14,493
401A	255061 - 618101	\$4,395	\$4,395
LONG TERM DISABILITY	255061 - 618200	\$248	\$248
SOCIAL SECURITY	255061 - 618300	\$16,965	\$16,965
WORKERS COMP	255061 - 618500	\$3,180	\$3,180
HEALTH INSURANCE	255061 - 618600	\$37,150	\$37,150
PRINTING & BINDING	255062 - 620500		
	1.00 GENERAL PRINTING	at 1,000.00 = 1,000	\$1,500
	1.00 PRINTER TONER CHARGES	at 500.00 = 500	\$1,500
ADVERTISING	255062 - 621000		
	1.00 IMPLENTATION OF MARKETING PLAN	at 10,100.00 = 10,100	\$30,300
	1.00 Local Programs	at 11,000.00 = 11,000	
	1.00 Maine Biz	at 8,600.00 = 8,600	
	1.00 Sunrise Guide	at 600.00 = 600	
POSTAGE	255062 - 621500	\$600	\$600
TELEPHONE	255062 - 622000		
	12.00 Cellphone Stipends	at 75.00 = 900	\$1,476
	12.00 Monthly Phone Charges	at 48.00 = 576	\$1,476
TRAVEL	255062 - 623000	\$0	

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>						<u>MANAGER'S BUDGET 2020/2021</u>	<u>ADOPTED BUDGET 2020/2021</u>
AUTO MILEAGE	255062 - 623500	12.00 Monthly mileage reimbursement for 2	at	120.00	=	1,440		\$1,440	\$1,440
EQUIPMENT MAINTENANCE	255062 - 627000	4.00 COPIER MAINTENANCE QUARTERLY (RICOH)	at	75.00	=	300		\$900	\$900
		12.00 DATABASE ONLINE (MAESTRO)	at	50.00	=	600			
BUILDING MAINTENANCE	255062 - 627500							\$500	\$500
MARKETING	255062 - 628300	1.00 Marketing Plan Year 2	at	12,000.00	=	12,000		\$16,000	\$16,000
		1.00 SPTV Work	at	4,000.00	=	4,000			
EVENTS/SHOWS	255062 - 628400	1.00 EDC Awards Event	at	5,000.00	=	5,000		\$9,300	\$9,300
		1.00 Maine Build Show	at	1,000.00	=	1,000			
		1.00 OTHER MEETINGS	at	800.00	=	800			
		1.00 Spring Retail Show Boston	at	2,500.00	=	2,500			
TRAINING	255062 - 629000	1.00 ED ASSOCIATE MMA TRAINING	at	500.00	=	500		\$3,000	\$3,000
		1.00 ED DIRECTOR TRAINING	at	2,500.00	=	2,500			
OFFICE SUPPLIES	255063 - 630500							\$2,000	\$2,000
DUES & MEMBERSHIPS	255064 - 642000	0.40 40% of ICMA for Asst. Manager	at	850.00	=	340		\$2,700	\$2,700
		1.00 Economic Council of Maine (EDCM)	at	125.00	=	125			
		1.00 Greater Portland Chamber	at	325.00	=	325			
		1.00 International Economic Development Council (IEDC)	at	450.00	=	450			
		1.00 Maine Real Estate & Development Association	at	300.00	=	300			
		1.00 Urban Land Institute (ULI)	at	660.00	=	660			
		1.00 Waterfront Alliance	at	500.00	=	500			

**City of South Portland  
2020/2021 Adopted Budget  
Enterprise Fund Expenditure  
Line Item Detail**

<u>Account Description</u>		<u>Explanation</u>				<b>MANAGER'S BUDGET 2020/2021</b>	<b>ADOPTED BUDGET 2020/2021</b>
TRANSFER OUT	255088 - 900001	1.00	Avaya Replacement Reserve	at	72.00 = 72	\$822	\$822
		1.00	Equipment Reserve	at	750.00 = 750		
<b>TOTAL TIF ECONOMIC DEVELOPMENT</b>						<b>\$346,400</b>	<b>\$346,400</b>

**City of South Portland  
2020/2021 Adopted Budget  
Grant Funds**

	Fund #	<u>FY 2020</u>	<u>FY 2021</u>	<u>DOLLAR CHANGE</u>	<u>PERCENT CHANGE</u>
<b>GRANT FUNDS:</b>					
<b>LOCAL ROAD ASSISTANCE -MDOT</b>	2046	259,368	270,936	11,568	4.27%
<b>COMMUNITY DEVELOPMENT BLOCK GRANT</b>	2115	436,062	380,520	(55,542)	-14.60%
<b>COMMUNITY DEVELOPMENT BLOCK GRANT COVID</b>	2115	-	251,597	251,597	100.00%
<b>DRUG FREE COMMUNITIES SUPPORT *</b>	2195	125,000	125,000	-	0.00%
<b>SUPPLEMENTAL HOMELAND SECURITY</b>	2121	189,703	176,170	(13,533)	-7.68%
<b>DEPT OF JUSTICE COVID19 EMERGENCY</b>		-	45,597	45,597	100.00%
<b>TOTAL GRANT FUNDS CITY</b>		<b>1,010,133</b>	<b>1,249,820</b>	<b>239,687</b>	19.18%

# APPENDIX TO THE FY 2021 ADOPTED BUDGET

South Portland Budget Process

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, 2019, and the related notes to the financial statements, which collectively comprise the City of South Portland, Maine'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.

***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, 2019, 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.

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the schedules pertaining to the net pension and OPEB liabilities, 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.

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.

City Council  
City of South Portland, Maine

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 December 27, 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 solely 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 the effectiveness of the City of South Portland, Maine's 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.

A handwritten signature in black ink, reading "Raymond Kristen Ouellette". The signature is written in a cursive style with a large initial 'R'.

December 27, 2019  
South Portland, Maine

**CITY OF SOUTH PORTLAND, MAINE**  
**Management's Discussion and Analysis**  
**June 30, 2019**

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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, 2019. 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 \$170,227,466 (*net position*). Of this amount, \$16,082,982 (*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 \$105,419,313, an increase of \$6,487,486 in comparison with the prior year after restatement of the prior period of \$8,849,469 relating to recognition of other post-employment benefits relating to the school, which previously had not been known. Approximately 9.0% of this total amount, \$9,526,783, 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 \$13,521,328, or 14.64% of total FY20 budgeted general fund expenditures.
- The City's total bonded debt decreased by \$4,153,614 during the current fiscal year as a result of repayments on existing bonds.
- The School Department started design services for construction of a new consolidated middle school. The project was given State Department of Education participating approval for \$59,269,073, with local participating of \$8,307,096 and additional local of \$1,692,904. Subsequent to year-end, voters went to the polls and overwhelming approved the project at the November of 2019 election.
- The City, in defense of the Clear Skies Ordinance lawsuit, incurred legal costs during the year totaling \$307,383. In June of 2018, the Courts ruled in favor of the City but subsequently the plaintiffs appealed the case to the United States Court of Appeals for the 1<sup>st</sup> 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).

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

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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. 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 103 of this report.

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

**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.

**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 42-76 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 75-116 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 \$170,227,466 at the close of the most recent fiscal year.

**City of South Portland's Net Position**

	Governmental Activities		Business-type Activities		Total Activities	
	2019	2018 **	2019	2018	2019	2018 **
Current and other assets	\$ 53,530,817	\$ 51,713,296	\$ 13,498,605	\$ 15,754,780	\$ 67,029,422	\$ 67,468,076
Capital assets	135,264,748	136,977,057	56,008,274	53,052,321	191,273,022	190,029,378
Total assets	188,795,565	188,690,353	69,506,879	68,807,101	258,302,444	257,497,454
Deferred outflows	5,710,653	5,392,814	-	-	5,710,653	5,392,814
Long-term liabilities	76,385,706	84,521,550	3,453,373	3,654,456	79,839,079	88,176,006
Other liabilities	9,988,011	9,638,606	1,245,353	703,709	11,233,364	10,342,315
Total liabilities	86,373,717	94,160,156	4,698,726	4,358,165	91,072,443	98,518,321
Deferred inflows	2,713,188	991,184	-	-	2,713,188	991,184
Net investment						
in capital assets	84,566,316	82,508,257	52,833,701	49,680,645	137,400,017	132,188,902
Restricted	11,326,214	11,510,498	5,418,253	6,901,280	16,744,467	18,411,778
Unrestricted	9,526,783	4,913,072	6,556,199	7,867,011	16,082,982	12,780,083
Total net position	\$ 105,419,313	\$ 98,931,827	\$ 64,808,153	\$ 64,448,936	\$ 170,227,466	\$ 163,380,763

\*\* As restated for Other Postemployment Benefits liability for the School Department which had been unknown.

By far, the largest portion of the City of South Portland's net position (80.71% or \$137,400,017) 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.

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

An additional portion of the City of South Portland's net position (9.84% or \$16,744,467) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (9.45% or \$16,082,982) 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.

The City's total net position increased by \$6,846,703 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.

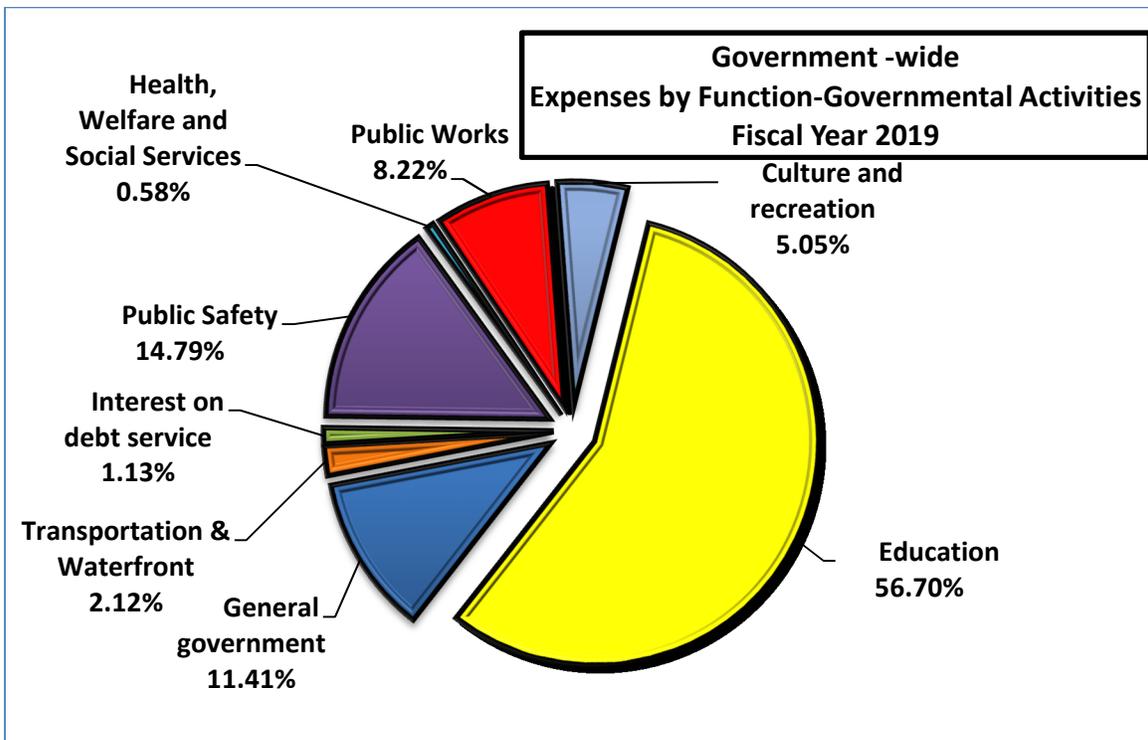
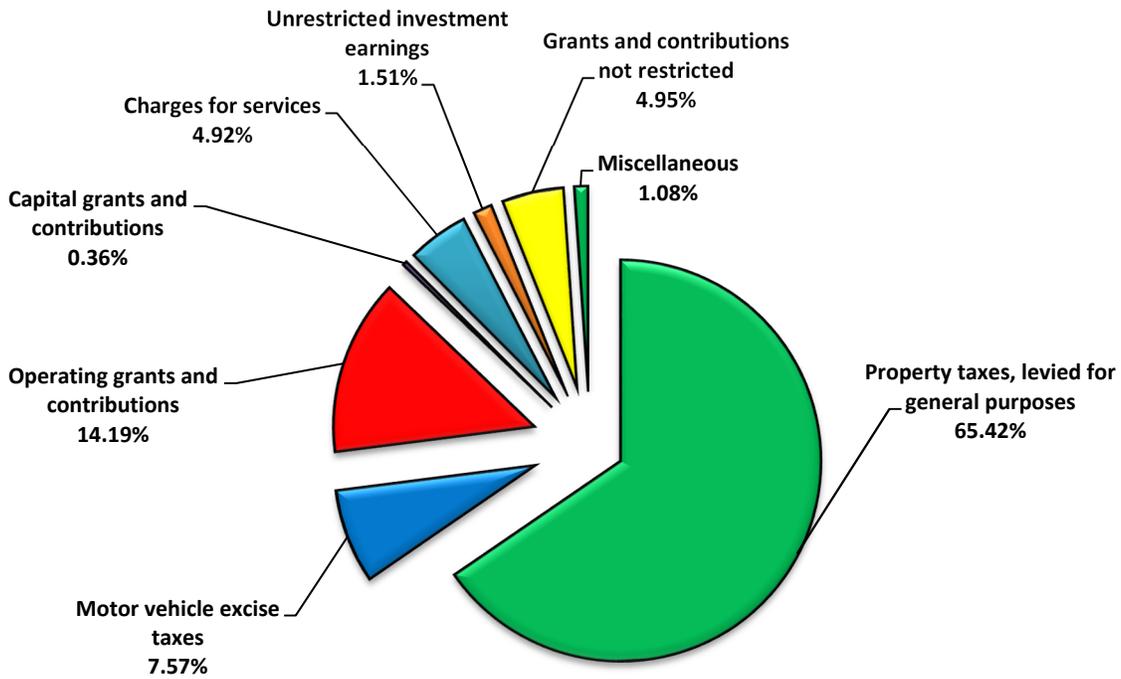
**City of South Portland's Changes in Net Position**

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total Activities</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Revenues:						
Program revenues:						
Charges for services	\$ 5,136,782	\$ 5,032,850	\$ 6,080,533	\$ 6,015,315	\$ 11,217,315	\$ 11,048,165
Operating grants and contributions	14,806,576	15,318,974	-	-	14,806,576	15,318,974
Capital grants and contributions	375,205	468,032	-	-	375,205	468,032
General revenues:						
Property and other taxes	76,158,961	73,115,178	-	-	76,158,961	73,115,178
Grants and contributions not restricted to specific programs	5,165,596	4,883,857	-	-	5,165,596	4,883,857
Other	2,700,653	1,352,857	113,512	78,264	2,814,165	1,431,121
Total revenues	<u>104,343,773</u>	<u>100,171,748</u>	<u>6,194,045</u>	<u>6,093,579</u>	<u>110,537,818</u>	<u>106,265,327</u>
Expenses:						
General government	11,097,687	13,958,497	-	-	11,097,687	13,958,497
Public safety	14,378,122	13,857,160	-	-	14,378,122	13,857,160
Public works	7,990,357	8,159,709	-	-	7,990,357	8,159,709
Culture and recreation	4,911,749	4,938,167	-	-	4,911,749	4,938,167
Transportation and waterfront	2,060,680	1,982,271	-	-	2,060,680	1,982,271
Health, wealth and social services	566,904	559,095	-	-	566,904	559,095
Interest on debt service	1,100,838	1,272,571	-	-	1,100,838	1,272,571
Education	55,129,009	53,720,323	-	-	55,129,009	53,720,323
Sewer	-	-	6,455,769	6,345,116	6,455,769	6,345,116
Total expenses	<u>97,235,346</u>	<u>98,447,793</u>	<u>6,455,769</u>	<u>6,345,116</u>	<u>103,691,115</u>	<u>104,792,909</u>
Increase (decrease) in net position before transfers	7,108,427	1,723,955	(261,724)	(251,537)	6,846,703	1,472,418
Transfers	(620,941)	(3,363,343)	620,941	3,363,343	-	-
Increase (decrease) in net position	<u>6,487,486</u>	<u>(1,639,388)</u>	<u>359,217</u>	<u>3,111,806</u>	<u>6,846,703</u>	<u>1,472,418</u>
Net position - beginning of year	98,931,827	109,420,684	64,448,936	61,337,130	163,380,763	170,757,814
Restatement	-	(8,849,469)	-	-	-	(8,849,469)
Net position - end of year	<u>\$ 105,419,313</u>	<u>\$ 98,931,827</u>	<u>\$ 64,808,153</u>	<u>\$ 64,448,936</u>	<u>\$ 170,227,466</u>	<u>\$ 163,380,763</u>

**Governmental activities.** During this past fiscal year, governmental activities saw an increase in the City of South Portland's net position of \$6.487 million. This amount represented an increase in the net position of 6.57%. Key elements of this increase are as follows:

- Property and other taxes increased by \$3.04 million (4.16%). This was primarily due to an increase in taxes to support the School and City budgets and an increase in motor vehicle excise revenues.
- The single largest event was the impact of a decrease in the City's pension liability, which decreased expenses by \$3 million.
- Additionally, investment income increase significantly as a result of both rising short term rates during the year, as well as an improvement in unrealized mark to market investment adjustments late in the year.

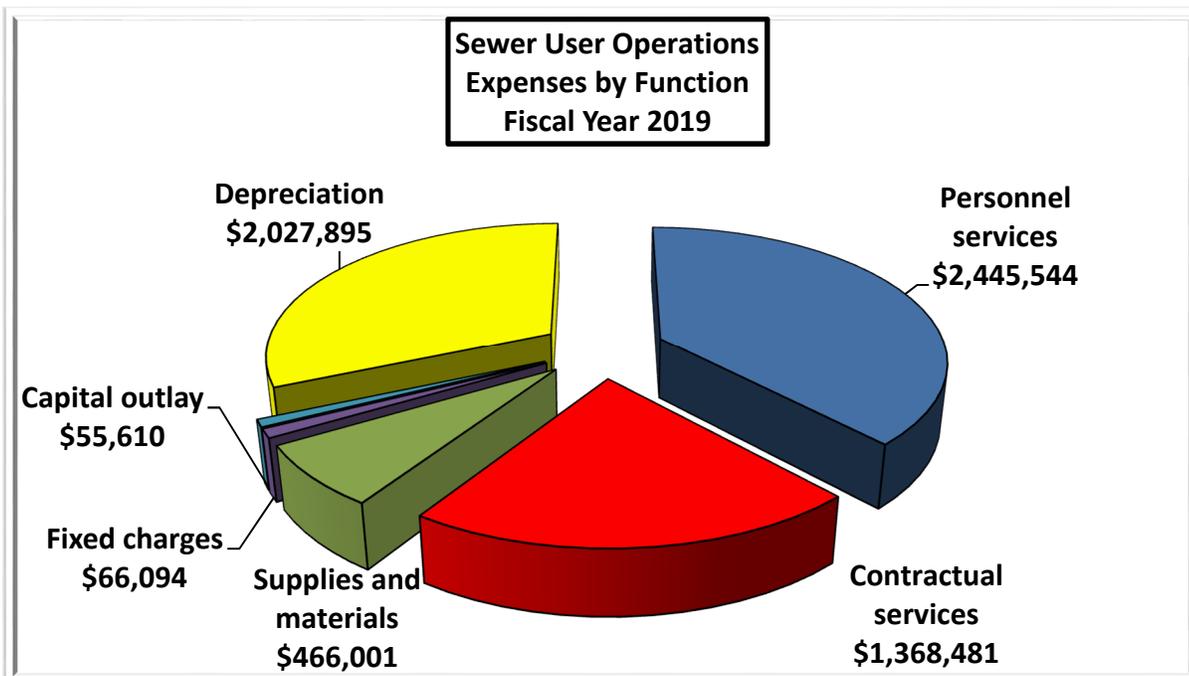
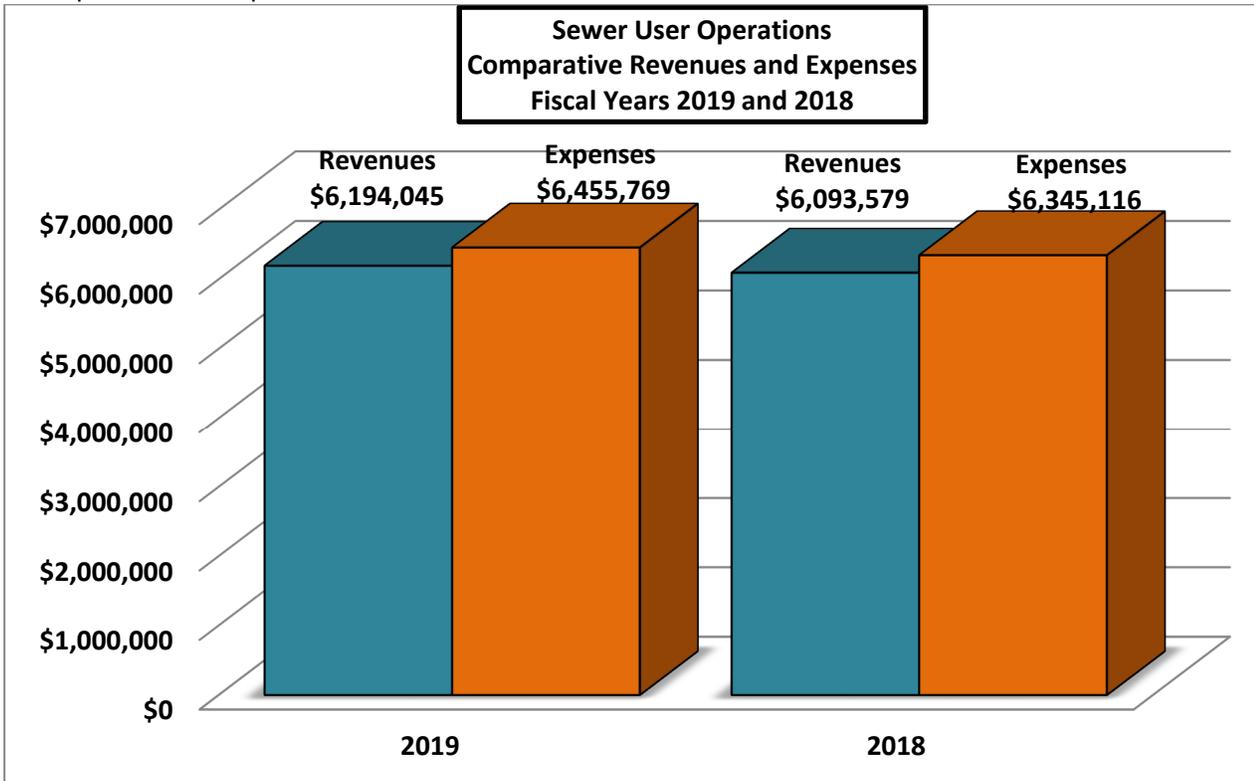
Government -wide  
 Revenues by Source -Governmental Activities  
 Fiscal Year 2019



**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 \$359 thousand. The largest increase was the result of the transfer of TIF resources to the sewer user fund of \$620 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 \$104 thousand (1.65%) with increases in personnel services (\$48K), contractual (\$60K), and supplies (\$19K) which were offset primarily by a decreases in fixed charges (-\$25K). 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**

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### **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 \$43 million, an increase of \$1.5 million. With increases in the general fund of \$0.73 million, and capital projects funds of \$0.6 million.

**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 \$23,573,978. 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 25.47% of total general fund expenditures (\$92,574,281). Under the breakdown of fund balance, unspent appropriations related to education are reported as restricted. At June 30, 2019, general fund restricted balance for education totaled \$2,022,736. 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 decreased slightly by \$71,489 during the year, primarily due to a decrease in encumbrances.

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, 2019, the unassigned fund balance was \$13,521,328 or 14.64% of the City's FY 2020, budget (\$92,374,445).

The total fund balance of the City of South Portland's general fund increased by \$733,020 during the current fiscal year. Key factors in this change are as follows:

- Total actual revenues collected exceeded budgeted by approximately \$2,853,929. The largest budgetary surplus resulted from excise taxes collected in excess of budget totaling approximately \$1.305 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 \$101K. Additionally, estimated budgets for various revenues were exceeded; State BETE revenues (\$161K), State Homestead reimbursement (\$248K), building permits (\$88K) and rescue billings (\$87K). With the swing in interest rates, the City's laddered fixed income investment portfolio experienced a rebound from the prior year's unrealized market losses which produced a surplus in the general fund investment income of \$470K along with improved short-term rates resulting in an additional \$369K surplus in investment income. 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 \$978K. The major discrepancies included: unexpended education appropriations (\$621K), overall general government costs (\$55K), public safety (\$88K) and the parks and recreation department (\$88K) 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 2019-20 capital improvement budget, the City appropriated \$1.6 million from unassigned fund balance to fund certain City capital projects. Additionally, the Council set aside an additional \$470K for tax rate stabilization to reduce future property taxes.

**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 \$6,992,237, 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.

**Capital Projects** - The capital projects fund has a total fund balance of \$6,880,033. During the year, the fund balance increased slightly. Additionally, the City incurred initial concept design costs relating to possible construction of the new consolidated middle school.

**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 \$6,556,199, a decrease of \$1.31 million. This was primarily the result of funding several large capital projects from reserves and unassigned sewer fund balance. 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 \$241K, of which revenues came in greater than anticipated by \$39K and expenditures came in approximately \$202K under budget.

**Budgetary Highlights**

**General Fund:**

Revenue for the general fund totaled \$89,714,219 (on the budgetary basis of accounting) in the fiscal year ended June 30, 2019. Actual revenues exceeded estimates by \$2,853,929.

**General Fund Revenues Budget to Actual Summary**

	Budget	Actual	Variance
Revenues:			
Taxes	\$ 71,991,063	\$ 73,409,226	\$ 1,418,163
Intergovernmental	11,381,037	11,774,765	393,728
Licenses, permits, fees and fines	981,750	1,106,919	125,169
Charges for services	1,909,900	2,001,441	91,541
Unclassified	196,540	182,712	(13,828)
Interest earned	400,000	1,239,156	839,156
Total revenues	\$ 86,860,290	\$ 89,714,219	\$ 2,853,929

The revenue sources responsible for this surplus include the following:

- A taxes surplus of \$1.418 million of which \$1.305 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 \$102K as a result of the overlay exceeding abatements.
- State BETE revenue surplus of \$161K, homestead reimbursement of \$248K, and State Revenue sharing surplus of \$86K.
- General assistance reimbursement from the State came in under budget as a result of lower expenses.
- Building permit licenses came in with a surplus of \$88K primarily the result of a few larger projects.
- As noted previously, with the drop in longer term interest rates late in the year, existing investments required a mark to market adjustment that resulted in an unrealized gain of \$470K. Additionally with the rise in short term rates, the City's overall investment income increased and resulted in a surplus of \$369K.

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

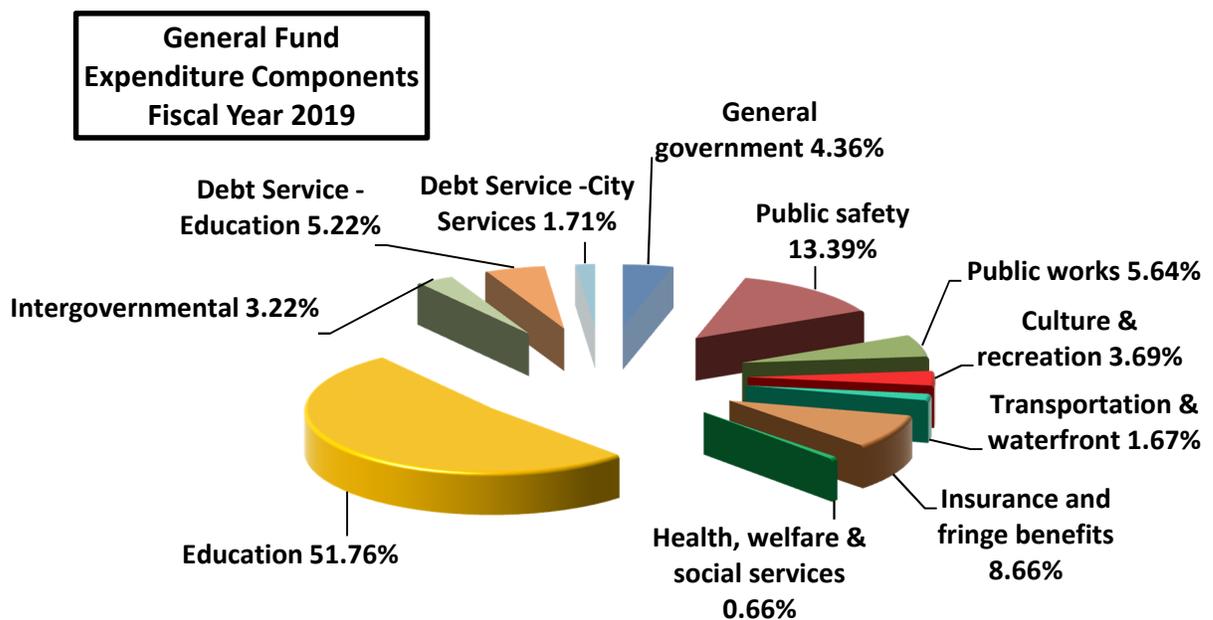
Expenditures for the general fund totaled \$86,394,562 (on the budgetary basis of accounting) in the fiscal year ended June 30, 2019.

**General Fund Expenditures Budget to Actual Summary**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Expenditures:			
General government	\$ 11,307,610	\$ 11,252,396	\$ 55,214
Public safety	11,656,804	11,568,919	87,885
Public works	4,875,186	4,874,407	779
Culture and recreation	3,277,313	3,189,364	87,949
Transportation and waterfront	1,445,042	1,441,896	3,146
Health, welfare and social services	633,345	566,904	66,441
Education	49,851,899	49,230,170	621,729
Intergovernmental	2,785,695	2,785,695	-
Other	61,500	9,915	51,585
Debt Service	1,477,912	1,474,896	3,016
<b>Total expenditures</b>	<b>\$ 87,372,306</b>	<b>\$ 86,394,562</b>	<b>\$ 977,744</b>

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 \$55K with surpluses of \$22K in Finance and \$14K in Executive expenditures.
- Public safety expenditures were under budget \$88K, with Police (\$5K), Fire (\$15K) and Communications (\$66K) making up the larger components.
- Library came in under budget by \$27K, Parks and Recreation had a surplus of \$61K and social services came in with a surplus of \$66K.
- Education had a surplus of \$621K attributable to lower than anticipated expenditures for the various Elementary Schools (\$10K) Middle Schools (\$78K), High School (\$188K) and Special Education (\$125) with shortfalls in Technology (-\$18K), Business office (-\$29K) and Transportation of (-\$22K).



**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, 2019 amounts to \$191,273,022 (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 0.65% (a 1.25% decrease for governmental activities and a 5.57% increase 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			
	2019	2018	2019	2018	2019	2018
Land	9,416,245	9,416,245	1,221,558	1,221,558	10,637,803	10,637,803
Buildings	95,678,270	98,200,812	14,727,753	15,470,507	110,406,023	113,671,318
Improvements other than buildings	2,534,518	2,653,666	-	-	2,534,518	2,653,666
Machinery and equipment	4,370,210	4,979,075	6,169,327	5,425,407	10,539,537	10,404,482
Infrastructure	15,947,322	15,045,781	29,298,984	29,335,652	45,246,306	44,381,434
Construction in progress	2,038,634	1,309,108	4,559,611	1,539,636	6,598,245	2,848,744
Vehicles	5,279,549	5,372,370	31,041	59,563	5,310,590	5,431,933
<b>Total</b>	<b>\$ 135,264,748</b>	<b>\$ 136,977,057</b>	<b>\$ 56,008,274</b>	<b>\$ 53,052,323</b>	<b>\$ 191,273,022</b>	<b>\$ 190,029,380</b>

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

- Pleasantdale sewer and storm water phase 4 improvements for \$2.647 million.
- Various vehicles purchased included various police vehicles totaling \$71K, a new ambulance \$257K, a trackless Sidewalk tractor \$141K, four school buses totaling \$387K, and various other City and school vehicles totaling \$90K.
- Various paving and sidewalk projects totaling \$974K.
- Design cost relating to the proposed new consolidated middle school \$340K, various building improvements at various schools of \$331K and other City building improvements totaling \$222K.
- Retrofitting City Streetlights to LED and adding control systems totaling \$1.083 million and streetlight signal improvements of \$165K.
- Various equipment totaling \$108K.
- 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**

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**Long-term debt.** The State allows municipalities to borrow up to 15% of their total valuation. With the City's State Valuation at \$4,308,100,000 for 2019, the debt limit would be over \$646.2 million. Our current debt is \$48,072,131 or about 1.11% of State Valuation or approximately 7.44% of the City's debt limit. Another measure of a municipality's debt load is debt per capita. As of June 30, 2019, the City of South Portland's debt per capita (including lease obligations and debt premium) was \$2,169 as compared to the prior year of \$2,332.

The following is a summary of bond transactions of the City for the year ended June 30, 2019:

	Governmental Activities	Business-type Activities	Total
General Obligation Bonds payable at June 30, 2018	\$ 48,854,069	3,371,676	52,225,745
Principal additions	-	-	-
Principal payments	(3,956,511)	(197,103)	(4,153,614)
<b>General Obligation Bonds payable at June 30, 2019</b>	<b>\$ 44,897,558</b>	<b>3,174,573</b>	<b>48,072,131</b>

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 2019 unemployment rate for the Portland/South Portland area is currently at 2.3% which is 0.4% less than the rate a year ago of 2.7%. This rate compares favorably to the state's average unemployment rate of 2.8% and the national average rate of 3.6%.
- As of July of 2019, the vacancy rate for Class A office space in the Suburban Greater Portland area was 16.16% significantly higher from 3.28% in June of 2018 and the vacancy rate for Class B office space Suburban Greater Portland area was 4.33% down from 5.37% in June of 2018.

In adopting the budget for the ensuing fiscal year 2020, 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**

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During the upcoming fiscal year (2020), 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 FY20, the City expects to receive an additional \$645K in school subsidy.
- Additionally on the City side, we anticipate additional State Revenue sharing totaling approximately \$500K.
- 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 are especially strong. Available rental housing stock is limited with rates rising significantly.
- A strong increase in overall taxable value resulted from several 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 blended 1.98% increase, significantly 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 2020 budget was approved in June 2020 with a \$4,036,219 (4.57%) 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 \$2,444,353 (3.79%) after final adjustment for actual BETE and Homestead revenue. Overall the tax rate increased (3.24%) to 19.10 per thousand from the prior year 18.50.

**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, 2019**

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 53,577,833	-	53,577,833
Investments	9,784,476	-	9,784,476
Receivables, net of allow. of \$1,003,477 and \$39,200	2,075,433	529,639	2,605,072
Taxes receivable	763,023	-	763,023
Tax liens and tax acquired property	213,396	-	213,396
Inventory	35,622	-	35,622
Internal balances	(12,968,966)	12,968,966	-
Restricted assets, cash	50,000	-	50,000
Capital assets, not being depreciated	11,454,879	5,781,169	17,236,048
Capital assets, net of accumulated depreciation	123,809,869	50,227,105	174,036,974
Total assets	188,795,565	69,506,879	258,302,444
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows of resources related to pensions	3,794,358	-	3,794,358
Deferred outflows of resources related to OPEB	557,818	-	557,818
Deferred charge on refunding	1,358,477	-	1,358,477
Total deferred outflows of resources	5,710,653	-	5,710,653
<b>LIABILITIES</b>			
Accounts payable	4,029,004	1,239,523	5,268,527
Accrued liabilities	637,082	1,662	638,744
Accrued interest	567,193	4,168	571,361
Accrued teachers' summer salaries	4,754,732	-	4,754,732
Non-current liabilities:			
Due within one year	6,091,214	298,175	6,389,389
Due in more than one year	70,294,492	3,155,198	73,449,690
Total liabilities	86,373,717	4,698,726	91,072,443
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources related to pensions	2,116,961	-	2,116,961
Deferred inflows of resources related to OPEB	596,227	-	596,227
Total deferred inflows of resources	2,713,188	-	2,713,188
<b>NET POSITION</b>			
Net investment in capital assets	84,566,316	52,833,701	137,400,017
Restricted for:			
Permanent Funds - Nonexpendable principal	193,519	-	193,519
Permanent Funds - Expendable	149,235	-	149,235
Education	2,022,736	-	2,022,736
Other grants	1,968,487	-	1,968,487
Tax Increment Financing	6,992,237	-	6,992,237
Capital	-	5,418,253	5,418,253
Unrestricted	9,526,783	6,556,199	16,082,982
<b>Total net position</b>	<b>\$ 105,419,313</b>	<b>64,808,153</b>	<b>170,227,466</b>

*See accompanying notes to basic financial statements.*

**CITY OF SOUTH PORTLAND, MAINE**  
**Statement of Activities**  
**For the year ended June 30, 2019**

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	\$ 11,097,687	414,772	547,471	-	(10,135,444)	-	(10,135,444)
Public safety	14,378,122	1,898,476	384,059	1,534	(12,094,053)	-	(12,094,053)
Public works	7,990,357	253,305	-	329,339	(7,407,713)	-	(7,407,713)
Culture and recreation	4,911,749	1,410,321	-	-	(3,501,428)	-	(3,501,428)
Transportation and waterfront	2,060,680	375,738	768,992	44,332	(871,618)	-	(871,618)
Health, welfare and social services	566,904	-	254,717	-	(312,187)	-	(312,187)
Education	55,129,009	784,170	12,851,337	-	(41,493,502)	-	(41,493,502)
Interest on debt service	1,100,838	-	-	-	(1,100,838)	-	(1,100,838)
Total governmental activities	97,235,346	5,136,782	14,806,576	375,205	(76,916,783)	-	(76,916,783)
Business-type activities:							
Sewer	6,455,769	6,080,533	-	-	-	(375,236)	(375,236)
Total business-type activities	6,455,769	6,080,533	-	-	-	(375,236)	(375,236)
<b>Total primary government</b>	<b>\$ 103,691,115</b>	<b>11,217,315</b>	<b>14,806,576</b>	<b>375,205</b>	<b>(76,916,783)</b>	<b>(375,236)</b>	<b>(77,292,019)</b>
General revenues:							
Property taxes, levied for general purposes					68,265,075	-	68,265,075
Motor vehicle excise taxes					7,893,886	-	7,893,886
Cable television franchise					120,000	-	120,000
Grants and contributions not restricted to specific programs:							
State Revenue Sharing					1,335,998	-	1,335,998
Homestead exemption					1,185,346	-	1,185,346
Other State aid					2,644,252	-	2,644,252
Unrestricted investment earnings					1,578,387	113,512	1,691,899
Miscellaneous					1,002,266	-	1,002,266
Transfers					(620,941)	620,941	-
Total general revenues and transfers					83,404,269	734,453	84,138,722
Change in net position					6,487,486	359,217	6,846,703
Net position - beginning as restated					98,931,827	64,448,936	163,380,763
<b>Net position - ending</b>					<b>\$ 105,419,313</b>	<b>64,808,153</b>	<b>170,227,466</b>

*See accompanying notes to basic financial statements.*

**CITY OF SOUTH PORTLAND, MAINE**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2019**

	General	Tax Increment Financing	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 39,532,817	7,047,242	6,997,774	-	53,577,833
Investments	8,497,405	-	-	1,287,071	9,784,476
Due from other governments	754,967	-	9,839	912,070	1,676,876
Accounts receivable, net of allowance of \$1,003,477	230,276	-	-	168,281	398,557
Taxes receivable	763,023	-	-	-	763,023
Tax liens and tax acquired property	213,396	-	-	-	213,396
Interfund loans receivable	-	-	-	4,447,094	4,447,094
Inventory	-	-	-	35,622	35,622
Restricted assets, cash	50,000	-	-	-	50,000
<b>Total assets</b>	<b>\$ 50,041,884</b>	<b>7,047,242</b>	<b>7,007,613</b>	<b>6,850,138</b>	<b>70,946,877</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	3,585,276	55,005	127,580	228,770	3,996,631
Accrued liabilities	580,629	-	-	56,453	637,082
Interfund loans payable	17,118,707	-	-	329,726	17,448,433
Accrued teachers' summer salaries	4,503,894	-	-	250,838	4,754,732
<b>Total liabilities</b>	<b>25,788,506</b>	<b>55,005</b>	<b>127,580</b>	<b>865,787</b>	<b>26,836,878</b>
Deferred inflows of resources:					
Unavailable revenue - property taxes	679,400	-	-	-	679,400
<b>Total deferred inflows of resources</b>	<b>679,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>679,400</b>
Fund balances:					
Nonspendable	-	-	-	229,141	229,141
Restricted	2,022,736	6,992,237	356,561	2,082,100	11,453,634
Committed	3,984,988	-	7,336,201	3,720,136	15,041,325
Assigned	4,044,926	-	-	-	4,044,926
Unassigned	13,521,328	-	(812,729)	(47,026)	12,661,573
<b>Total fund balances</b>	<b>23,573,978</b>	<b>6,992,237</b>	<b>6,880,033</b>	<b>5,984,351</b>	<b>43,430,599</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 50,041,884</b>	<b>7,047,242</b>	<b>7,007,613</b>	<b>6,850,138</b>	

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.	135,264,748
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	679,400
Long-term liabilities that are not due and payable in the current period and therefore are not reported in the funds:	
Bond premiums	(3,575,294)
Deferred charge from refunding	1,358,477
Accrued compensated absences	(3,452,464)
Other postemployment benefits liabilities with related deferred inflows and outflows of resources	(13,702,925)
Accrued interest	(567,193)
Landfill closure	(142,000)
Capital leases	(2,582,141)
Net pension liability with related deferred inflows and outflows of resources	(6,394,336)
Bonds payable	(44,897,558)

**Net position of governmental activities**

**\$ 105,419,313**

*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, 2019**

	General	Tax Increment Financing	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 73,409,226	2,795,535	-	25,000	76,229,761
Intergovernmental	15,612,067	664,008	79,544	3,991,758	20,347,377
Licenses, permits, fees and fines	1,106,919	-	-	-	1,106,919
Charges for services	2,001,441	-	-	1,982,772	3,984,213
Unclassified	1,772,267	-	8,196	473,895	2,254,358
Interest earned	1,330,137	133,035	18,985	96,230	1,578,387
<b>Total revenues</b>	<b>95,232,057</b>	<b>3,592,578</b>	<b>106,725</b>	<b>6,569,655</b>	<b>105,501,015</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	11,723,532	227,435	-	837,571	12,788,538
Public safety	11,707,181	-	-	310,802	12,017,983
Public works	5,041,425	164,806	-	341,200	5,547,431
Culture and recreation	3,197,494	-	-	1,017,724	4,215,218
Transportation and waterfront	1,470,630	-	-	90,978	1,561,608
Health, welfare and social services	566,904	-	-	-	566,904
Education (excluding debt service)	48,820,770	-	-	2,235,174	51,055,944
School lunch program	-	-	-	1,885,962	1,885,962
Intergovernmental	2,785,695	-	-	-	2,785,695
Other	78,581	1,783,491	-	7,653	1,869,725
Debt service	5,984,308	-	-	-	5,984,308
Capital expenditures	1,197,761	-	3,316,083	-	4,513,844
<b>Total expenditures</b>	<b>92,574,281</b>	<b>2,175,732</b>	<b>3,316,083</b>	<b>6,727,064</b>	<b>104,793,160</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,657,776</b>	<b>1,416,846</b>	<b>(3,209,358)</b>	<b>(157,409)</b>	<b>707,855</b>
<b>Other financing sources (uses):</b>					
Transfers in	1,139,583	-	2,395,603	470,000	4,005,186
Transfers out	(3,064,339)	(1,373,517)	-	(188,271)	(4,626,127)
Capital lease proceeds	-	-	1,412,779	-	1,412,779
<b>Total other financing sources (uses)</b>	<b>(1,924,756)</b>	<b>(1,373,517)</b>	<b>3,808,382</b>	<b>281,729</b>	<b>791,838</b>
<b>Net change in fund balances</b>	<b>733,020</b>	<b>43,329</b>	<b>599,024</b>	<b>124,320</b>	<b>1,499,693</b>
<b>Fund balances, beginning of year</b>	<b>22,840,958</b>	<b>6,948,908</b>	<b>6,281,009</b>	<b>5,860,031</b>	<b>41,930,906</b>
<b>Fund balances, end of year</b>	<b>\$ 23,573,978</b>	<b>6,992,237</b>	<b>6,880,033</b>	<b>5,984,351</b>	<b>43,430,599</b>

*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, 2019**

Net change in fund balances - total governmental funds (from Statement 4)	\$	1,499,693
<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 book value of disposed assets (\$1,064,253) and depreciation (\$6,270,405) exceed capital acquisitions (\$5,622,351).		(1,712,307)
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.		(70,800)
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 (\$1,412,779) exceeded repayments (\$774,473).		(638,306)
The amortization of the deferred charge between the principle of debt refunded and the payment to the refunding escrow over the life of the refunding bonds (\$142,998).		(142,998)
Change in accruals are recorded on the statement of net position, but not on the governmental fund balance sheet - accrued compensated absences (-\$92,686), accrued interest (\$39,221), net pension liability with deferred outflows and inflows of resources (\$3,089,579), and other postemployment benefits liabilities with related deferred outflows and inflows of resources (-\$3,692).		3,032,422
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. The City amortized bond premiums of \$563,271. 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 \$3,956,511.		4,519,782
<b>Change in net position of governmental activities (see Statement 2)</b>	<b>\$</b>	<b>6,487,486</b>

*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, 2019**

	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	\$ 71,991,063	71,991,063	73,409,226	1,418,163	2,571,201	2,571,201	2,795,535	224,334
Intergovernmental	11,381,037	11,381,037	11,774,765	393,728	700,000	700,000	664,008	(35,992)
Licenses, permits, fees and fines	981,750	981,750	1,106,919	125,169	-	-	-	-
Charges for services	1,909,900	1,909,900	2,001,441	91,541	-	-	-	-
Unclassified	196,540	196,540	182,712	(13,828)	-	-	-	-
Interest earned	400,000	400,000	1,239,156	839,156	-	-	133,035	133,035
Total revenues	86,860,290	86,860,290	89,714,219	2,853,929	3,271,201	3,271,201	3,592,578	321,377
Expenditures:								
Current:								
General government	11,512,170	11,307,610	11,252,396	55,214	286,385	286,385	227,435	58,950
Public safety	11,448,080	11,656,804	11,568,919	87,885	-	-	-	-
Public works	4,845,680	4,875,186	4,874,407	779	171,473	171,473	164,806	6,667
Culture, parks, and recreation	3,262,693	3,277,313	3,189,364	87,949	-	-	-	-
Transportation and waterfront	1,442,832	1,445,042	1,441,896	3,146	-	-	-	-
Health, welfare and social services	633,345	633,345	566,904	66,441	-	-	-	-
Education	49,851,899	49,851,899	49,230,170	621,729	-	-	-	-
Intergovernmental	2,785,695	2,785,695	2,785,695	-	-	-	-	-
Other	112,000	61,500	9,915	51,585	1,376,711	1,376,711	1,783,491	(406,780)
Debt service (excluding education)	1,581,912	1,477,912	1,474,896	3,016	-	-	-	-
Capital expenditures	-	-	-	-	1,130,042	147,542	-	147,542
Total expenditures	87,476,306	87,372,306	86,394,562	977,744	2,964,611	1,982,111	2,175,732	(193,621)
Excess (deficiency) of revenues over (under) expenditures	(616,016)	(512,016)	3,319,657	3,831,673	306,590	1,289,090	1,416,846	127,756
Other financing sources (uses):								
Budgeted use of surplus - City	-	2,056,064	-	(2,056,064)	84,355	84,355	-	(84,355)
Budgeted use of surplus - School	500,000	500,000	-	(500,000)	-	-	-	-
Transfer in	952,936	952,936	939,036	(13,900)	-	-	-	-
Transfers out	(836,920)	(2,996,984)	(3,064,339)	(67,355)	(390,945)	(1,373,445)	(1,373,517)	(72)
Total other financing sources (uses)	616,016	512,016	(2,125,303)	(2,637,319)	(306,590)	(1,289,090)	(1,373,517)	(84,427)
Net change in fund balance - budgetary basis	-	-	1,194,354	1,194,354	-	-	43,329	43,329
Reconciliation to GAAP basis:								
Change in encumbrances - City			(178,031)				-	
Change in encumbrances - School			48				-	
Change in unbudgeted teacher summer benefits			(37,692)				-	
Change in reserves			(245,659)				-	
Net change in fund balance - GAAP basis			733,020				43,329	
Fund balance, beginning of year			22,840,958				6,948,908	
<b>Fund balance, end of year</b>	<b>\$</b>		<b>23,573,978</b>				<b>6,992,237</b>	

**CITY OF SOUTH PORTLAND, MAINE**  
**Statements of Net Position**  
**Proprietary Funds**  
**June 30, 2019 and 2018**

<b>Business-type Activities - Enterprise Funds</b>		
	<b>Sewer</b>	
	<b>2019</b>	<b>2018</b>
<b>ASSETS</b>		
Current assets:		
Receivables, net of allowance of \$39,200 and \$41,200, respectively	\$ 524,958	\$ 628,526
Sewer liens	4,681	2,228
Interfund loans receivable	12,968,966	15,124,026
Total current assets	13,498,605	15,754,780
Noncurrent assets:		
Capital assets, not being depreciated	5,781,169	2,761,194
Capital assets	102,095,386	100,169,505
Accumulated depreciation	(51,868,281)	(49,878,378)
Total noncurrent assets	56,008,274	53,052,321
<b>Total assets</b>	<b>69,506,879</b>	<b>68,807,101</b>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	1,239,523	696,935
Accrued wages	1,662	2,361
Accrued interest	4,168	4,413
Current portion of noncurrent liabilities:		
Compensated absences	101,073	99,506
Bonds payable	197,102	197,102
Total current liabilities	1,543,528	1,000,317
Noncurrent liabilities:		
Compensated absences	177,727	183,274
Bonds payable	2,977,471	3,174,574
Total noncurrent liabilities	3,155,198	3,357,848
<b>Total liabilities</b>	<b>4,698,726</b>	<b>4,358,165</b>
<b>NET POSITION</b>		
Net investment in capital assets	52,833,701	49,680,645
Restricted for capital projects	5,418,253	6,901,280
Unrestricted	6,556,199	7,867,011
<b>Total net position</b>	<b>\$ 64,808,153</b>	<b>64,448,936</b>

*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, 2019 and 2018**

<b>Business-type Activities - Enterprise Funds</b>		
	<b>Sewer</b>	
	<b>2019</b>	<b>2018</b>
<b>Operating revenues:</b>		
Charges for services	\$ 6,015,680	5,940,533
Interest and penalties	498	516
Licenses	64,355	74,266
Total operating revenues	6,080,533	6,015,315
<b>Operating expenses:</b>		
Personnel services	2,445,544	2,397,401
Contractual services	1,368,481	1,307,847
Supplies and materials	466,001	447,168
Fixed charges	66,094	90,751
Capital outlay	55,610	47,914
Depreciation	2,027,895	2,034,088
Total operating expenses	6,429,625	6,325,169
Operating income (loss)	(349,092)	(309,854)
<b>Nonoperating revenues (expenses):</b>		
Interest revenue	113,512	78,264
Gain (loss) on disposal of capital assets	(5,600)	1,220
Interest expense	(20,544)	(21,167)
Total nonoperating revenues (expenses)	87,368	58,317
Income (loss) before transfers	(261,724)	(251,537)
Transfers in	621,805	3,364,207
Transfer out	(864)	(864)
Total transfers	620,941	3,363,343
Change in net position	359,217	3,111,806
Net position, beginning of year	64,448,936	61,337,130
<b>Net position, end of year</b>	<b>\$ 64,808,153</b>	<b>64,448,936</b>

*See accompanying notes to basic financial statements.*

**CITY OF SOUTH PORTLAND, MAINE**  
**Statements of Cash Flows**  
**Proprietary Funds**  
**For the years ended June 30, 2019 and 2018**

	Sewer	
	2019	2018
<b>Business-type Activities - Enterprise Funds</b>		
Cash flows from operating activities:		
Receipts from customers and users	\$ 6,181,648	6,055,685
Payments to suppliers	(1,413,598)	(1,661,933)
Payments to employees	(2,450,223)	(2,383,582)
Net cash provided by (used in) operating activities	2,317,827	2,010,170
Cash flows from noncapital financing activities:		
Transfer from other funds	621,805	3,364,207
Interfund loan	2,155,060	(3,454,797)
Transfers to other funds	(864)	(864)
Net cash provided by (used in) noncapital financing activities	2,776,001	(91,454)
Cash flows from capital and related financing activities:		
Purchase of capital assets	(4,989,448)	(1,778,465)
Interest paid on bonds	(20,789)	(21,413)
Principal payments on bonds	(197,103)	(197,102)
Net cash provided by (used in) capital and related financing activities	(5,207,340)	(1,996,980)
Cash flows from investing activities:		
Interest revenue	113,512	78,264
Net cash provided by (used in) investing activities	113,512	78,264
Net increase (decrease) in cash	-	-
Cash, beginning of year	-	-
<b>Cash, end of year</b>	<b>\$ -</b>	<b>-</b>
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	\$ (349,092)	(309,854)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	2,027,895	2,034,088
(Increase) decrease in receivables	103,568	35,766
(Increase) decrease in liens	(2,453)	4,604
Increase (decrease) in accounts payable	542,588	231,747
Increase (decrease) in accrued wages	(699)	39
Increase (decrease) in compensated absences	(3,980)	13,780
Net cash provided by (used in) operating activities	\$ 2,317,827	2,010,170

*See accompanying notes to basic financial statements.*

**CITY OF SOUTH PORTLAND, MAINE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2019**

		Private- purpose Trust Funds	Agency Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$	16,202	128,741
Investments		2,118,336	-
Due from others		32,373	-
<b>Total assets</b>		<b>2,166,911</b>	<b>128,741</b>
<b>LIABILITIES</b>			
Accounts payable		1,000	-
Due to others		-	128,741
<b>Total liabilities</b>		<b>1,000</b>	<b>128,741</b>
<b>NET POSITION</b>			
Held in trust	\$	<b>2,165,911</b>	-

*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, 2019**

		<b>Private- purpose Trust Funds</b>
Additions:		
Donations	\$	123,654
Investment earnings:		
Interest		32,497
Unrealized gain (loss)		86,005
Total additions		242,156
Deductions:		
Scholarships and other		133,788
Total deductions		133,788
Change in net position		108,368
Net position, beginning of year		2,057,543
<b>Net position, end of year</b>	<b>\$</b>	<b>2,165,911</b>

*See accompanying notes to basic financial statements.*

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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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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**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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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**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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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**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**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. Allowance for doubtful Accounts**

The City develops its estimated allowance for doubtful accounts based on past experience of collectability with customers.

**H. Restricted Assets**

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

**I. 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.

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**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**J. 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.

**K. 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.

**L. Fund Equity**

Governmental Fund fund balance is reported in five classifications 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**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**M. 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.

**N. 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.

**O. 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.

**P. 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.

**Q. Other Post-Employment Benefits (OPEB)**

For purposes of measuring the 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**

**R. 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 deferred outflows and inflows that 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 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 is deferred and amortized over a five-year period.

**S. 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, 2019:

	<u>Governmental activities</u>	<u>Business-type activities</u>
Capital assets	\$ 245,730,557	107,876,555
Accumulated depreciation	(110,465,809)	(51,868,281)
Bonds payable and premiums	(48,472,852)	(3,174,573)
Add back bond proceeds unexpended	356,561	-
Capital leases	(2,582,141)	-
<b><u>Net investment in capital assets</u></b>	<b><u>\$ 84,566,316</u></b>	<b><u>52,833,701</u></b>

**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 \$3,837,302.

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 \$1,131,072 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, 2019, all departments were within their charter level budget limits.

**C. Deficit Fund Balances**

At June 30, 2019, the following funds had deficit fund balances:

Special Revenue Funds:

Staff Computer Training	\$ 476
Sustainability Committee	87
Future Builders / Summer School	22,920
Wellness Committee	3,801
National Semiconductor - Brown	3,683
Heating Assistance	199
Robotics	8,625
Learning Results	405
Memorial Tech Grant - Koelker	1,237

E-Rate	5,593
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Private-purpose Trust Funds:

A Varanelli Scholarship	273
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Capital Project Funds:

Middle School Project	494,169
Planning CIP	318,560

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

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

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**DEPOSITS AND INVESTMENTS**

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As of June 30, 2019, 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>
U.S. Treasury Notes	\$ 3,893,098	1,000,000	1,990,652	902,446
Federal Home Loan Mort. Corp.	3,874,278	-	2,783,561	1,090,717
Federal Farm Credit Bank	1,003,791	499,117	504,674	-
Federal National Mortgage	1,011,489	398,493	497,085	115,911
Federal Home Loan Bank	2,002,819	400,004	602,528	1,000,287
Certificates of Deposit	41,008,499	12,859,130	27,899,041	250,328
Stock Mutual Fund	72,299	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, 2019, the City had bank balances of \$56,333,981. 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, 2019, 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, 2019, the City had fair value investment balances of \$11,857,774 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, 2019, 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 minimized.

*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 5, 2018 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 \$850,422 for the year ended June 30, 2019.

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>2019</u>	<u>2018</u>
Assessed value	\$ 3,685,265,060	3,641,513,160
Tax rate (per \$1,000)	18.50	18.00
Commitment	68,177,403	65,547,237
Less:		
Abatements	242,160	202,288
Collections	67,337,460	64,686,257
Current year taxes receivable at end of year	597,783	658,692
Taxes and liens receivable - prior years	378,636	371,442
<b>Total taxes and liens receivable</b>	<b>\$ 976,419</b>	<b>1,030,134</b>

Due dates:	1st quarter	August 16, 2018	August 31, 2017
	2nd quarter	November 15, 2018	November 16, 2017
	3rd quarter	February 14, 2019	February 15, 2018
	4th quarter	May 9, 2019	May 10, 2018

	<u>2019</u>	<u>2018</u>
Interest rate on delinquent taxes	8.00%	7.00%
Collection rate	98.77%	99.00%

**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, 2019 was as follows:

	Balance June 30, <u>2018</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2019</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 9,416,245	-	-	9,416,245
Construction in progress	1,309,108	1,814,111	1,084,585	2,038,634
Total capital assets not being depreciated	10,725,353	1,814,111	1,084,585	11,454,879
Capital assets, being depreciated:				
Buildings	143,459,034	311,261	-	143,770,295
Improvements other than buildings	6,454,862	115,352	-	6,570,214
Machinery and equipment	17,196,800	203,441	1,738,568	15,661,673
Vehicles	15,729,930	2,009,670	1,630,501	16,109,099
Infrastructure	49,911,294	2,253,103	-	52,164,397
Total capital assets being depreciated	232,751,920	4,892,827	3,369,069	234,275,678
Less accumulated depreciation for:				
Buildings	45,258,222	2,833,803	-	48,092,025
Improvements other than buildings	3,801,195	234,501	-	4,035,696
Machinery and equipment	12,217,726	812,305	1,738,568	11,291,463
Vehicles	10,357,562	1,038,234	566,246	10,829,550
Infrastructure	34,865,513	1,351,562	-	36,217,075
Total accumulated depreciation	106,500,218	6,270,405	2,304,814	110,465,809
Total capital assets being depreciated, net	126,251,702	(1,377,578)	1,064,255	123,809,869
<b>Governmental activities capital assets, net</b>	<b>\$ 136,977,055</b>	<b>436,533</b>	<b>2,148,840</b>	<b>135,264,748</b>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 217,236
Public safety	689,222
Public works	1,633,765
Culture and recreation	664,945
Transportation and waterfront	499,072
Education	2,566,165
<b>Total depreciation expense – governmental activities</b>	<b>\$ 6,270,405</b>

**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, 2019 was as follows:

	Balance June 30, <u>2018</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2019</u>
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 1,221,558	-	-	1,221,558
<u>Construction in progress</u>	<u>1,539,636</u>	<u>3,191,420</u>	<u>171,445</u>	<u>4,559,611</u>
Total capital assets not being depreciated	2,761,194	3,191,420	171,445	5,781,169
Capital assets, being depreciated:				
Buildings	36,490,621	24,674	48,090	36,467,205
Improvements other than buildings	80,331	-	-	80,331
Machinery and equipment	16,965,080	1,261,708	-	18,226,788
Vehicles	1,082,507	-	-	1,082,507
<u>Infrastructure</u>	<u>45,550,966</u>	<u>687,589</u>	<u>-</u>	<u>46,238,555</u>
Total capital assets being depreciated	100,169,505	1,973,971	48,090	102,095,386
Less accumulated depreciation for:				
Buildings	21,020,115	757,328	37,991	21,739,452
Improvements other than buildings	80,331	-	-	80,331
Machinery and equipment	11,539,671	517,790	-	12,057,461
Vehicles	1,022,943	28,523	-	1,051,466
<u>Infrastructure</u>	<u>16,215,317</u>	<u>724,254</u>	<u>-</u>	<u>16,939,571</u>
Total accumulated depreciation	49,878,377	2,027,895	37,991	51,868,281
<u>Total capital assets being depreciated, net</u>	<u>50,291,128</u>	<u>(53,924)</u>	<u>10,099</u>	<u>50,227,105</u>
<b><u>Business-type activities capital assets, net</u></b>	<b><u>\$ 53,052,322</u></b>	<b><u>3,137,496</u></b>	<b><u>181,544</u></b>	<b><u>56,008,274</u></b>

Depreciation expense (\$2,027,895) for proprietary funds was charged entirely to the sewer fund.

**LONG-TERM DEBT**

Long-term liability activity for the year ended June 30, 2019 was as follows:

	Beginning <u>balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>balance</u>	Due within <u>one year</u>
<b>Governmental activities:</b>					
General obligation bonds	\$ 48,854,069	-	3,956,511	44,897,558	3,801,512
Bond premiums	4,138,565	-	563,271	3,575,294	546,229
Capital leases	1,943,835	1,412,779	774,473	2,582,141	757,567
Landfill closure	142,000	-	-	142,000	14,200
Other post-employment benefits*	14,155,807	-	491,291	13,664,516	-
Net pension liability	11,927,496	-	3,855,763	8,071,733	-
Compensated absences	3,359,778	1,704,540	1,611,854	3,452,464	971,706
<b><u>Governmental activity long-term liabilities</u></b>	<b><u>\$ 84,521,550</u></b>	<b><u>3,117,319</u></b>	<b><u>11,253,163</u></b>	<b><u>76,385,706</u></b>	<b><u>6,091,214</u></b>

\*Beginning balance was restated due to the addition of other postemployment benefits pertaining to health insurance at the School Department (\$9,195,246), which was unknown previously.

**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>
<b>Business-type activities:</b>					
General obligation bonds	\$ 3,371,676	-	197,103	3,174,573	197,102
Compensated absences	282,780	198,363	202,343	278,800	101,073
<b>Business-type activities long-term liabilities</b>	<b>\$ 3,654,456</b>	<b>198,363</b>	<b>399,446</b>	<b>3,453,373</b>	<b>298,175</b>

Long-term debt payable at June 30, 2019 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, 2019</u>
<b>Governmental activities:</b>					
2010 HS & MS Renovations - School	1/26/2010	\$ 4,613,000	11/1/2029	2.00-4.00%	230,000
2011 Refund 2002 & 2003 Elem Sch.	10/26/2011	8,905,000	7/15/2023	2.00-4.375%	3,270,000
2012 HS Construction – School	5/30/2012	30,000,000	7/15/2032	2.00-4.00%	7,500,000
2013 HS SRRF – School	12/1/2013	664,450	12/1/2023	0.00%	232,558
2014 HS Construction – School	4/10/2014	8,850,000	4/15/2034	2.25-3.25%	6,625,000
2017 Municipal Service Facility – City	9/8/2017	12,700,000	3/1/2037	2.00-5.00%	11,430,000
2017 Advance Refund 2010 & 2012	9/13/2017	15,700,000	7/15/2029	2.375-4.00%	15,610,000
Total governmental activities					44,897,558
<b>Business-type activities:</b>					
2009 SRF (Long Creek)	10/7/2009	749,716	10/1/2029	0.00%	284,573
2015 CWSRF	8/30/2015	3,500,000	8/1/2035	0.35%	2,890,000
Total business-type activities					3,174,573
<b>Total bonds payable</b>					<b>\$ 48,072,131</b>

Advance Refunding -Prior year defeasance of debt. In September of 2017, the City defeased certain general obligation 2010 and 2012 school bonds by placing the proceeds of the new bonds in an irrevocable trust account to provide for all future debt service payments and the related call premiums on the old bonds. The trust account assets and the liability for the defeased bonds are not included in the City's financial statements. At June 30, 2019, \$15,800,000 of defeased bonds remain outstanding.

Authorized but Unissued Bonds In June of 2019 voters approved a \$7,000,000 bond referendum. \$6,000,000 is for the purpose of renovations at the Cash Corner Fire Station including demolition and construction of a new building; \$700,000 for renovations to the Broadway and West End Fire Stations; and \$300,000 for renovations of the Police Station on Anthoine Street. At June 30, 2019, these bonds were authorized but unissued.

Subsequent to year-end Authorized but Unissued Bonds In November of 2019, voters approved bonding for \$69,269,073 for the construction of a new consolidated middle school. The School Department had previously received State of Maine approval for State "Participation" in the funding of \$59,269,073. City taxpayers will only be responsible for repayment of the \$10,000,000 portion. Voters also approved \$2,075,000 for pedestrian improvements and \$200,000 for dynamic traffic signalization engineering and installation. At June 30, 2019, these bonds were unauthorized and unissued.

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

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**LONG-TERM DEBT, CONTINUED**

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The annual requirements to amortize long-term debt outstanding as of June 30, 2019 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>
2020	\$ 3,801,512	1,404,800	5,206,312	197,102	18,808	215,910
2021	3,776,512	1,288,400	5,064,912	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	1,047,662	4,209,173	197,102	16,934	214,036
2024	3,111,511	934,050	4,045,561	197,103	16,309	213,412
2025-2029	13,785,000	3,067,788	16,852,788	985,511	72,176	1,057,687
2030-2034	11,590,000	979,575	12,569,575	863,551	56,557	920,108
2035-2037	1,905,000	69,850	1,974,850	340,000	18,250	358,250
<b>Total</b>	<b>\$ 44,897,558</b>	<b>9,953,850</b>	<b>54,851,408</b>	<b>3,174,573</b>	<b>234,777</b>	<b>3,409,350</b>

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, 2019, the statutory limit for the City was \$646,215,000. The City's outstanding long-term debt of \$48,072,131 at June 30, 2019 was \$598,142,869 less than the statutory limit.

In addition to the bonds payable, the City is contingently responsible for the following overlapping debt as of June 30, 2019:

<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	\$ 37,893,997	9.19%	\$ 3,481,402
Portland Water District	53,286,036	13.68%	7,289,530

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**JOINTLY GOVERNED ORGANIZATION**

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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 59 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, 2019 includes total assets of \$63,227,321, and total liabilities of \$18,166,889 and unrestricted net position of \$14,041,866. The liabilities include an accrual for landfill closure and postclosure care amounting to \$15,082,777. Ecomaine has a plan to fund this liability in the form of a cash reserve over the period of years between 2019 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, 2019 was \$5,713,170.

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, 2019.

	Governmental activities
2020	\$ 827,616
2021	777,277
2022	430,247
2023	339,040
2024	134,653
<u>2025-2026</u>	<u>269,308</u>
Total minimum lease payments	2,778,141
<u>Less: amount representing interest</u>	<u>196,000</u>
<b>Present value of future minimum lease</b>	
<b><u>payments</u></b>	<b><u>\$ 2,582,141</u></b>

**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, 2019, 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**

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**INTERFUND BALANCES AND TRANSFERS**

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As of June 30, 2019, interfund loans receivable and payable were as follows:

<u>Fund</u>	<u>Interfund receivable</u>	<u>Interfund payable</u>
General Fund	\$ -	17,118,707
Sewer Fund	12,968,966	-
Nonmajor Special Revenue Funds:		
City Special Revenues	4,194,216	-
School Grant Funds	218,079	327,726
School Adult Education	9,736	-
School Lunch Fund	25,040	-
Permanent Funds	23	2,000
Private-purpose Trust Funds	32,373	-
	<hr/>	<hr/>
<b>Total interfund balances</b>	<b>\$ 17,448,433</b>	<b>17,448,433</b>

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, 2019, interfund transfers were as follows:

<u>Fund</u>	<u>Transfers in</u>	<u>Transfers out</u>
General Fund	\$ 1,139,583	3,064,339
Sewer Fund	621,805	864
Tax Increment Financing	-	1,373,517
Capital Projects	2,395,603	-
Nonmajor Special Revenue Funds:		
City Special Revenues	-	195,071
School Grant Fund	6,800	-
School Lunch Fund	470,000	-
	<hr/>	<hr/>
<b>Total interfund transfers</b>	<b>\$ 4,633,791</b>	<b>4,633,791</b>

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, 2019, the City maintained an unassigned general fund balance of \$13,521,328, which is 14.64% of the fiscal year 2020 budget of \$92,374,445.

**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 \$1,500,681 tax rate stabilization reserve at June 30, 2019 with \$500,000 anticipated to be used in the funding of fiscal year ending June 30, 2020 budget.

As of June 30, 2019, fund balance components consisted of the following:

	General <u>Fund</u>	Other Governmental <u>Funds</u>	<u>Total</u>
<b>Nonspendable:</b>			
Inventory	\$ -	35,622	35,622
<u>Principal for permanent funds</u>	-	<u>193,519</u>	<u>193,519</u>
<u>Total nonspendable</u>	-	<u>229,141</u>	<u>229,141</u>
<b>Restricted:</b>			
Education	2,022,736	327,684	2,350,420
TIF funds	-	6,992,237	6,992,237
Capital projects – unspent bond proceeds	-	356,561	356,561
Grants – Housing and business development	-	122,492	122,492
Grants – Other planning and general government	-	10,477	10,477
Grants – Fire and police	-	52,150	52,150
Grants – FEMA equipment	-	134,714	134,714
Grants – State highway block	-	575,250	575,250
Donations – Parks and recreation operations	-	615,325	615,325
Other grants and donations	-	94,773	94,773
<u>Permanent funds</u>	-	<u>149,235</u>	<u>149,235</u>
<u>Total restricted</u>	<u>2,022,736</u>	<u>9,430,898</u>	<u>11,453,634</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	\$ 1,500,681	-	1,500,681
Climate action plan	30,320	-	30,320
Equipment replacement reserve	200,384	-	200,384
Unemployment reserve	103,971	-	103,971
Self-Insurance reserve	103,816	-	103,816
Safety reserve	231,617	-	231,617
Computerization reserve	140,814	-	140,814
Litigation legal reserve	254,928	-	254,928
Municipal buildings and land acquisition	32,260	-	32,260
Other reserves	40,190	260,371	300,561
South Portland Community TV	-	754,492	754,492
Freshwater Wetland Fund	-	253,008	253,008
Land Bank Trust	-	1,001,798	1,001,798
Public safety:			
Fire equipment and vehicle reserve	207,413	-	207,413
Police equipment reserves	3,755	-	3,755
Call company retirement reserve	54,448	-	54,448
Hazardous materials fund	-	113,536	113,536
Other	5,845	67,117	72,962
Public works:			
Snow removal reserve	407,629	-	407,629
Cummings road sewer reserve	221,183	-	221,183
Solid waste reserve	36,220	-	36,220
Other reserves	219,516	5,763	225,279
Street openings and recycling funds	-	386,788	386,788
Sewer impact fund	-	379,580	379,580
Transit and waterfront:			
Bus reserve	186,108	-	186,108
Portland Street Pier and Thomas Knight	-	205,074	205,074
Culture and recreation:			
Library donations	3,890	163,599	167,489
Other	-	129,010	129,010
Capital projects	-	7,336,201	7,336,201
Total committed	3,984,988	11,056,337	15,041,325

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

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**FUND BALANCES, CONTINUED**

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	<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	94,741	-	94,741
Outside overtime - fire	22,258	-	22,258
Public works fuel distribution	117,536	-	117,536
Encumbrances	1,131,072	-	1,131,072
Total assigned	4,044,926	-	4,044,926
 Unassigned	 13,521,328	 (859,755)	 12,661,573
<b>Total fund balance</b>	<b>\$ 23,573,978</b>	<b>19,856,621</b>	<b>43,430,599</b>

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**CONSTRUCTION COMMITMENTS**

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The City has entered into a contract in connection with the Front Street and West High Phase II construction project. The following is a summary of the commitments at June 30, 2019:

	<u>Contract Total</u>	<u>Percentage Complete</u>	<u>Billed to Date</u>	<u>Balance Remaining</u>
Front St & West High Sewer Construction:				
Construction contracts	\$ 1,471,500	30.23%	444,789	1,026,711

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**TAX INCREMENT FINANCING DISTRICTS**

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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	3,034,600	100%	3,034,600	56,140
Texas Instruments TIF	20,509,000	154,603,800	50%	77,301,900	1,430,085
One Wallace TIF	2,178,200	4,281,300	100%	4,281,300	79,204
Cummings TIF	1,697,100	25,184,200	0%	-	-
Long Creek TIF	1,066,300	11,543,900	100%	11,543,900	213,562
Brick Hill TIF	-	36,059,660	100%	36,059,660	667,104
Jared TIF	957,500	1,172,800	100%	1,172,800	21,697
Hannaford TIF	343,000	8,856,479	100%	8,856,479	163,845
Downtown TIF	139,691,570	8,188,130	100%	8,188,130	151,480
Transit TIF	18,373,000	2,684,900	25%	671,225	12,418

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

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**TAX INCREMENT FINANCING DISTRICTS, CONTINUED**

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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.

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 in 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 of 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, 2019. For FY 2019, the City captured \$2,795,535 in TIF tax revenues and disbursed \$1,783,491 in C.E.A. payments to three (3) developers. The remaining \$1,012,044 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 \$1,430,085 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 FY2019 reimbursement was at a 100% reimbursement of taxes captured rate.

The City disbursed \$346,387 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 FY2019 was at 51.92% of taxes captured.

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**NET PENSION LIABILITY**

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***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 (SET), 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](http://www.maineopers.org).

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

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**NET PENSION LIABILITY, CONTINUED**

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**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 SET 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 (SET).

**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, 2019, was 10.0% of annual payroll for the regular plan and 12.7% of annual payroll for the special plan. Contributions to the pension plan from the City were \$1,565,840 for the year ended June 30, 2019.

**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, 2019, 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 \$1,017,746 for the year ended June 30, 2019.

***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, 2019, the City reported a liability of \$6,899,904 for its proportionate share of the net pension liability. At June 30, 2018, the City's proportion of the PLD Plan was 2.5212%.

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

**NET PENSION LIABILITY, CONTINUED**

**SET Plan** - At June 30, 2019, 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	\$ 1,171,829
State's proportionate share of the net pension liability	
associated with the City	26,564,893
<b>Total</b>	<b>\$ 27,736,722</b>

At June 30, 2018, the City's proportion of the SETP was 0.0868%.

For the year ended June 30, 2019 the City recognized pension gain of \$1,437,126 for the PLD Plan. At June 30, 2019, 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	\$ -	54,181
Changes of assumptions	1,101,271	-
Net difference between projected and actual earnings on pension plan investments	-	1,666,052
Changes in proportion and differences between City contributions and proportionate share of contributions	-	110,897
City contributions subsequent to the measurement date	1,565,840	-
<b>Total</b>	<b>\$ 2,667,111</b>	<b>1,831,130</b>

\$1,565,840 is reported as deferred outflows of resources related to the PLD Plan resulting from City contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liabilities in the year ended June 30, 2020. 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:

2020	\$ 817,497
2021	16,652
2022	(1,133,408)
2023	(430,600)

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

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**NET PENSION LIABILITY, CONTINUED**

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For the year ended June 30, 2019 the City recognized pension expense of \$3,771,695 for the SET Plan with revenue of \$2,840,562 for support provided by the State. At June 30, 2019, 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	\$ 35,790	-
Changes of assumptions	73,711	-
Net difference between projected and actual earnings on pension plan investments	-	152,338
Changes in proportion and differences between City contributions and proportionate share of contributions	-	133,493
City contributions subsequent to the measurement date	1,017,746	-
<b>Total</b>	<b>\$ 1,127,247</b>	<b>285,831</b>

\$1,017,746 is reported as deferred outflows of resources related to the SET plan resulting from City contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liabilities in the year ended June 30, 2020. 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:

2020	\$ 50,465
2021	(77,422)
2022	(108,448)
2023	(40,925)

**Actuarial Assumptions** - The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>PLD Plan</u>	<u>SET Plan</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	6.75%	6.75%
Cost of living benefit increases, per annum	1.91%	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, 2018 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**

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**NET PENSION LIABILITY, CONTINUED**

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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, 2018 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%
U.S. 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%

**Discount Rate** - The discount rate used to measure the total pension liability was 6.75% 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 6.75% 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 (5.75%) or 1 percentage-point higher (7.75%) than the current rate:

<u>PLD Plan</u>	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
City’s proportionate share of the net pension liability	\$ 16,262,159	\$ 6,899,904	\$ (1,851,234)
 <u>SET Plan</u>	 1% Decrease (5.75%)	 Current Discount Rate (6.75%)	 1% Increase (7.75%)
City’s proportionate share of the net pension liability	\$ 2,165,539	\$ 1,171,829	\$ 344,228

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

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NET PENSION LIABILITY, CONTINUED

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**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, 2019.

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OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE

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***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](http://www.maineopers.org).

**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.

**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.

PLD OPEB Plan - Premiums total \$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 \$11,681 for the year ended June 30, 2019.

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 \$81,504 for the year ended June 30, 2019. Employers and employees are not required to contribute to the SET OPEB plan.

***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, 2018, and the net OPEB liabilities used to calculate the net OPEB liabilities were 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, 2019, the City reported a liability of \$634,111 for its proportionate share of the net OPEB liability. At June 30, 2018, the City's proportion was 3.1390%.

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

**OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, CONTINUED**

SET OPEB Plan - At June 30, 2019, 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 \$893,199 as of June 30, 2019. At June 30, 2018, the City's proportion was 0.00%.

For the year ended June 30, 2019, the City recognized OPEB expense of \$10,353 for the PLD OPEB Plan. For the year ended June 30, 2019, the City recognized OPEB expense of \$81,504 and revenues of \$81,504 for support provided by the State related to the SET OPEB Plan. At June 30, 2019, the City reported no deferred outflows of resources nor deferred inflows of resources related to the SET OPEB Plan.

At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to the PLD OPEB Plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 53,512	-
Changes of assumptions	-	76,354
Net difference between projected and actual earnings on OPEB plan investments	-	33,277
Changes in proportion and differences between City contributions and proportionate share of contributions	16,875	-
City contributions subsequent to the measurement date	11,681	-
<b>Total</b>	<b>\$ 82,068</b>	<b>109,631</b>

An amount of \$11,681 is reported as deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<b>Year ended June 30:</b>	
2020	\$ (15,758)
2021	(15,758)
2022	(15,758)
2023	(9,475)
2024	17,505

**Actuarial Assumptions** - The net OPEB liability in the June 30, 2018 actuarial valuations was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

	<u>PLD OPEB Plan</u>	<u>SET OPEB Plan</u>
Inflation	2.75%	2.75%
Salary increases	2.75% - 9.00%	2.75% - 14.50%
Investment rate of return	6.75%	6.75%

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

**OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, CONTINUED**

Mortality rates for each plan were based on the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females.

The actuarial assumptions used in the June 30, 2018 valuations 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	15.0%	3.0%
U.S. government securities	10.0%	2.3%

**Discount Rate** - The rate used to measure the net OPEB liability for the PLD OPEB Plan was 5.13% which is a blend of the assumed long-term expected rate of return of 6.75% and a municipal bond index rate of 3.87%, based on the Bond Buyer GO 20-Year Municipal Bond Index as of June 30, 2018. 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 2047. Therefore, the portion of the future projected benefit payments after 2047 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 6.75%. 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 plan’s 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.

**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 5.13%, 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 (4.13%) or 1 percentage-point higher (6.13%) than the current rate:

	1% Decrease (4.13%)	Discount Rate (5.13%)	1% Increase (6.13%)
Net OPEB liability	\$ 837,756	634,111	473,551

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

**OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, 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 contributors from the State of Maine.

**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.

**OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH INSURANCE – MMEHT**

**Plan Description** - 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** - MMEHT provides healthcare benefits for retirees and their dependents. City employees over the age of 55 with 5 years of continuous service are allowed to participate in the plan. Retirees that are designated in a plan pay 100% of the single coverage premium and 100% of the family coverage premium.

*Employees Covered by Benefit Terms* – At June 30, 2019, 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	237
Total	273

**Contributions** - 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 City’s total Health Plan OPEB liability of \$4,150,577 was measured as of January 1, 2019, and was determined by an actuarial valuation as of January 1, 2018.

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

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH INSURANCE – MMEHT, CONTINUED

*Changes in the Total Health Plan OPEB Liability*

		<b>Total OPEB Liability</b>
Balance at June 30, 2018	\$	4,429,665
Changes for the year:		
Service cost		119,463
Interest		153,762
Changes of benefit terms		-
Differences between expected and actual experience		-
Changes in assumptions or other inputs		(392,360)
Benefit payments		(159,953)
Net changes		<u>(279,088)</u>
Balance at June 30, 2019	\$	<u>4,150,577</u>

Change in assumptions reflects a change in the discount rate from 3.44% to 4.10%.

For the year ended June 30, 2019, the City recognized OPEB expense of \$258,880 related to the Health Plan. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to the Health Plan from the following sources:

		<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$	37,617	-
Changes of assumption or other inputs		-	172,729
City contributions subsequent to the measurement date		79,977	-
Total	\$	<u>117,594</u>	<u>172,729</u>

\$79,977 is reported as deferred outflows of resources related to the Health Plan OPEB resulting from City contributions subsequent to the measurement date and will be recognized as a reduction of the OPEB liability in the year ended June 30, 2020. Other 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:

<b>Year ended June 30:</b>		
2020	\$	(14,345)
2021		(14,345)
2022		(14,345)
2023		(14,345)
2024		(14,345)
Thereafter		(63,387)

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

**OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH INSURANCE – MMEHT, 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 annum
Salary increases	2.75% per annum
Discount rate	4.10% per annum
Healthcare cost trend rates	8.27% for 2018, decreasing to 4.00% for 2032
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 Annuitant 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 total OPEB liability for the Health Plan was 4.10%. Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year tax-exempt general obligation municipal bond index. The rate is assumed to be an index rate for 20-year tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

**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 4.10%, 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 (3.10%) or 1 percentage-point higher (5.10%) than the current rate:

	1% Decrease (3.10%)	Discount Rate (4.10%)	1% Increase (5.10%)
Total OPEB liability	\$ 4,767,678	4,150,577	3,649,693

**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, 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	\$ 3,744,926	4,150,577	4,622,016

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

**OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH INSURANCE – MEABT**

**General Information about the OPEB Plan**

**Plan Description** - The City sponsors a post-retirement benefit plan providing health insurance to retiring employees. The plan is a single-employer defined benefit OPEB plan administered by the Maine Education Association Benefits Trust (MEABT). The State Legislature 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** - MEABT provides healthcare insurance benefits for retirees and their dependents. The employee must have participated in the MEABT health plan for the 12 months prior to retirement and have 10 years of continuous active service and enrollment in the health plan (under age 50), or 5 years of continuous active service and enrollment in the health plan (age 50 or above), in order to be eligible for postretirement benefits. The retiree is eligible for a State subsidy of 45% of the blended single premium for the retiree only. Under State laws, the blended premium is determined by blending rates for active members and retired members. The retiree pays 55% of the blended premium rate for coverage selected. Spouses must contribute 100% of the blended premium amounts. Thus, the total premium is paid for by both the State and the retiree and or spouse.

*Employees Covered by Benefit Terms* – At June 30, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	224
Inactive employee entitled to but not yet receiving benefits	-
Active employees	485
Total	709

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

The City’s total OPEB liability of \$8,879,828 was measured as of June 30, 2018, and was determined by an actuarial valuation as of that date.

*Changes in the Total OPEB Liability*

Balance at June 30, 2018	\$ 9,195,246
Changes for the year:	
Service cost	81,043
Interest	325,956
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions or other inputs	(376,640)
Benefit payments	(345,777)
Net changes	(315,418)
Balance at June 30, 2019	\$ 8,879,828

Change in assumptions reflects a change in the discount rate from 3.58% to 3.87%.

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

**OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH INSURANCE – MEABT, CONTINUED**

For the year ended June 30, 2019, The City recognized OPEB expense of \$344,226. At June 30, 2019, The City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Changes of assumption or other inputs	\$ -	313,867
City contributions subsequent to the measurement date	358,156	-
Total	\$ 358,156	313,867

\$358,156 is reported as deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2020. 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:	
2020	\$ (62,773)
2021	(62,773)
2022	(62,773)
2023	(62,773)
2024	(62,775)

**Actuarial Assumptions** - The total OPEB liability in the June 30, 2018 actuarial valuation for the total OPEB liability was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	Not reported
Salary increases	2.75% - 14.50% per year
Discount rate	3.87% per annum
Healthcare cost trend rates - Pre-Medicare	5.55% for 2018 grading over 15 years to 3.73%
Healthcare cost trend rates – Medicare	3.72% for 2018 grading over 15 years to 2.81%
Retirees’ share of the benefit related costs	55% of the blended premium rate with a State subsidy for the remaining 45% of the blended premium rate

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, 2018 valuation 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 total OPEB liability was 3.87% per annum. Since the plan is pay as you go and is not funded, 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.

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

**OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH INSURANCE – MEABT, CONTINUED**

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate** - The following presents the City's total OPEB liability calculated using the discount rate of 3.87%, 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 (2.87%) or 1 percentage-point higher (4.87%) than the current rate:

	<u>1%</u> <u>Decrease</u> <u>(2.87%)</u>	<u>Discount</u> <u>Rate</u> <u>(3.87%)</u>	<u>1%</u> <u>Increase</u> <u>(4.87%)</u>
Total OPEB liability	\$ 10,287,885	8,879,828	7,747,346

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates** - The following presents the City's total OPEB liability calculated using the healthcare cost trend rates, 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:

	<u>1% Decrease</u>	<u>Healthcare Cost</u> <u>Trend Rates</u>	<u>1% Increase</u>
Total OPEB liability	\$ 7,684,574	8,879,828	10,366,887

**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 \$378,477 to the plans during the year ended June 30, 2019.

**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 2019, 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. Management believes that no such deficiency exists at June 30, 2019. 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.

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

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**RISK MANAGEMENT, CONTINUED**

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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 2019:

	<u>Workers'</u> <u>Compensation</u>	<u>Unemployment</u>
<u>Unpaid claims as of the beginning of year</u>	<u>\$ 9,813</u>	<u>-</u>
Provision for current year events	-	4,063
<u>Increase in provision for prior year events</u>	<u>11,803</u>	<u>-</u>
Total incurred claims	11,803	4,063
Payments:		
Claims attributable to current year	-	4,063
<u>Claims attributable to prior year</u>	<u>14,266</u>	<u>-</u>
Total payments	14,266	4,063
<b><u>Unpaid claims, end of year</u></b>	<b><u>7,350</u></b>	<b><u>-</u></b>

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>6,763</u>	<u>-</u>
Total incurred claims	6,763	7,019
Payments:		
Claims attributable to current year	-	7,019
<u>Claims attributable to prior year</u>	<u>13,475</u>	<u>-</u>
Total payments	13,475	7,019
<b><u>Unpaid claims, end of year</u></b>	<b><u>\$ 9,813</u></b>	<b><u>-</u></b>

The estimate of unpaid claims is based on a review of actual claims by an independent third party.

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

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**CONTINGENT LIABILITIES**

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**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.

The City is defending a lawsuit brought against it by Portland Pipe Line Corp. and American Waterways Operators 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 over \$2,500,000 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. In June of 2018, the Courts ruled in favor of the City but subsequently the plaintiffs appealed the case to the United States Court of Appeals for the 1<sup>st</sup> Circuit in Boston.

**RESTATEMENT OF NET POSITION**

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For the fiscal year ended June 30, 2019, the City has restated beginning net position in the government-wide statement of net position to account for the addition of the City's total OPEB liability in regards to an implicit liability for retiree health insurance through the Maine Education Association Benefits Trust (MEABT), which effectively decreased the City's net position as of July 1, 2018 by \$8,849,469.

**CITY OF SOUTH PORTLAND, MAINE**  
**Required Supplementary Information**

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**Schedule of Changes in the City's Total Health Plan OPEB Liability and Related Ratios**  
Last 10 Fiscal Years\*  
*(Only two years of information available)*

	<u>2019</u>	<u>2018</u>
Service cost	\$ 119,463	100,023
Interest	153,762	154,034
Changes in benefit terms	-	-
Differences between expected and actual experience	-	50,155
Changes of assumption	(392,360)	227,448
<u>Benefit payments</u>	<u>(159,953)</u>	<u>(152,457)</u>
Net change in total OPEB liability	(279,088)	379,203
<u>Total OPEB liability – beginning</u>	<u>4,429,665</u>	<u>4,050,462</u>
<u>Total OPEB liability – ending</u>	<u>\$ 4,150,577</u>	<u>4,429,665</u>
Covered-employee payroll	12,670,169	12,670,169
Total OPEB liability as a percentage of covered-employee payroll	32.8%	35.0%

**CITY OF SOUTH PORTLAND, MAINE**  
**Required Supplementary Information, Continued**

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**Schedule of Changes in the School Department's Total Health Plan OPEB Liability and Related Ratios**

Last 10 Fiscal Years\*

*(Only one year of information available)*

	<u>2019</u>
Service cost	\$ 81,043
Interest	325,956
Changes in benefit terms	-
Differences between expected and actual experience	-
Changes of assumption	(376,640)
<u>Benefit payments</u>	<u>(345,777)</u>
Net change in total OPEB liability	(315,418)
<u>Total OPEB liability – beginning</u>	<u>9,195,246</u>
<u>Total OPEB liability – ending</u>	<u>\$ 8,879,828</u>
Covered-employee payroll	22,722,666
Total OPEB liability as a percentage of covered-employee payroll	39.1%

**CITY OF SOUTH PORTLAND, MAINE**  
**Required Supplementary Information, Continued**

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**Schedule of City's Proportionate Share of the Net OPEB Liability**  
 Last 10 Fiscal Years\*  
 (Only two years of information available)

	<u>2019</u>	<u>2018</u>
<b><u>PLD OPEB Plan</u></b>		
City's proportion of the net OPEB liability	3.1390%	3.1749%
City's proportionate share of the net OPEB liability	\$ 634,111	530,896
City's covered-employee payroll	12,667,956	12,293,702
City's proportion share of the net OPEB liability as a percentage of its covered-employee payroll	5.01%	4.32%
Plan fiduciary net position as a percentage of the total OPEB liability	43.92%	47.42%
<b><u>SET OPEB Plan</u></b>		
City's proportion of the net OPEB liability	0.00%	0.00%
City's proportionate share of the net OPEB liability	-	-
State's proportionate share of the net OPEB liability associated with the City	893,199	852,965
<b>Total</b>	<b>\$ 893,199</b>	<b>852,965</b>
Plan fiduciary net position as a percentage of the total OPEB liability	48.04%	47.42%

\* The amounts presented for each fiscal year were determined as of the prior fiscal year.

**Schedule of City OPEB Contributions**  
 Last 10 Fiscal Years  
 (Only two years of information available)

	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 11,681	11,850
Contributions in relation to the contractually required contribution	(11,681)	(11,850)
<b>Contribution deficiency (excess)</b>	<b>-</b>	<b>-</b>
City's covered-employee payroll	\$ 13,675,811	12,667,956
Contributions as a percentage of covered-employee payroll	0.09%	0.09%

**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 (SET)**

Last 10 Fiscal Years\*  
*(Only five years of information available)*

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b><u>PLD Plan</u></b>					
City's proportion of the net pension liability	2.5212%	2.5383%	2.5640%	2.5958%	2.6531%
City's proportionate share of the net pension liability	\$ 6,899,904	10,392,557	13,623,357	8,281,849	4,082,632
City's covered payroll	12,667,956	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	54.47%	84.54%	117.77%	78.41%	41.12%
Plan fiduciary net position as a percentage of the total pension liability	91.14%	86.43%	81.61%	88.27%	94.10%
<b><u>SET Plan</u></b>					
City's proportion of the net pension liability	0.0868%	0.1057%	0.0960%	0.0951%	0.0684%
City's proportionate share of the net pension liability	1,171,829	1,534,939	1,695,765	1,284,556	739,151
State's proportionate share of the net pension liability associated with the City	26,564,893	28,198,719	33,940,464	25,808,454	20,178,883
<b>Total</b>	<b>27,736,722</b>	<b>29,733,658</b>	<b>35,636,229</b>	<b>27,093,010</b>	<b>20,918,034</b>
City's covered payroll	25,252,193	24,703,124	23,686,664	22,885,971	21,703,551
City's proportion share of the net pension liability as a percentage of its covered payroll	4.64%	6.21%	7.16%	5.61%	3.41%
Plan fiduciary net position as a percentage of the total pension liability	82.90%	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 (SET)**  
 Last 10 Fiscal Years  
 (Only five years of information available)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b><u>PLD Plan</u></b>					
Contractually required contribution	\$ 1,565,840	1,398,549	1,300,791	1,197,620	1,027,150
Contributions in relation to the contractually required contribution	(1,565,840)	(1,398,549)	(1,300,791)	(1,197,620)	(1,027,150)
<b>Contribution deficiency (excess)</b>	-	-	-	-	-
City's covered payroll	\$ 13,675,811	12,667,956	12,293,702	11,567,444	10,562,181
Contributions as a percentage of covered payroll	11.45%	11.04%	10.58%	10.35%	9.72%
<b><u>SET Plan</u></b>					
Contractually required contribution	\$ 1,017,746	1,002,500	829,843	795,989	606,477
Contributions in relation to the contractually required contribution	(1,071,746)	(1,002,500)	(829,843)	(795,989)	(606,477)
<b>Contribution deficiency (excess)</b>	-	-	-	-	-
City's covered payroll	\$ 25,636,843	25,252,193	24,703,124	23,686,664	22,885,971
Contributions as a percentage of covered payroll	3.97%	3.97%	3.36%	3.36%	2.65%

**CITY OF SOUTH PORTLAND, MAINE**  
**Notes to Required Supplementary Information**

**Changes of Benefit Terms (Pension) - None**

**Changes of Assumptions (Pension)** - The following are changes in actuarial assumptions used in the most recent valuations:

	<u>2018</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Discount rate – PLD	6.750%	6.875%	7.125%	7.250%	7.250%
Discount rate – SET	6.750%	6.875%	7.125%	7.125%	7.250%
Inflation rate	2.75%	2.75%	3.50%	3.50%	3.50%
Salary increases – PLD	2.75-9.00%	2.75-9.00%	3.50-9.50%	3.50-9.50%	3.50-9.50%
Salary increases – SET	2.75-14.50%	2.75-14.50%	3.50-13.50%	3.50-13.50%	3.50-13.50%
Cost of living increases – PLD	1.91%	2.20%	2.55%	3.12%	3.12%
Cost of living increases – SET	2.20%	2.20%	2.55%	2.55%	2.55%

*\* This schedule is intended to show information for ten years, but only the years in which changes occurred have been displayed. Additional years' information will be displayed as it becomes available.*

**Mortality rates:**

In 2015, mortality rates were based on the RP2000 Combined Mortality Table projected forward to 2015 using Scale AA. In 2016 and going forward, mortality rates were based on the RP2014 Total Data Set Health Annuitant Mortality Table.

**Changes of Benefit Terms (OPEB) - None**

**Changes of Assumptions (OPEB)** - The following are changes in actuarial assumptions used in the most recent valuations regarding the MPERS life insurance plans:

	<u>2018</u>	<u>2017</u>
Discount rate – PLD	5.13%	5.410%
Discount rate – SET	6.75%	6.875%

The following are changes in actuarial assumptions used in the most recent valuations regarding the health insurance plans:

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Discount rate – MMEHT	4.10%	3.44%	3.78%
Discount rate – MEABT	3.87%	3.58%	N/A

Additionally, the valuation method was changed from the Projected Unit Credit funding method in 2017 to the Entry Age Normal funding method in 2018.

## **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, 2019 and 2018**

	2019	2018
<b>ASSETS</b>		
Cash and cash equivalents	\$ 39,532,817	39,626,055
Investments	8,497,405	9,090,461
Due from other governments	754,967	682,682
Receivables, net of allowance of \$993,735 and \$774,540	230,276	192,808
Taxes receivable	763,023	818,389
Tax liens and tax acquired property	213,396	211,745
Restricted assets, cash	50,000	50,000
<b>Total assets</b>	<b>\$ 50,041,884</b>	<b>50,672,140</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	3,585,276	3,341,017
Accrued liabilities	580,629	550,805
Interfund loans payable	17,118,707	18,888,480
Accrued teachers' summer salaries and benefits	4,503,894	4,300,680
<b>Total liabilities</b>	<b>25,788,506</b>	<b>27,080,982</b>
Deferred inflows of resources:		
Unavailable revenue - property taxes	679,400	750,200
<b>Total deferred inflows of resources</b>	<b>679,400</b>	<b>750,200</b>
Fund balances:		
Restricted	2,022,736	2,338,747
Committed	3,984,988	3,972,242
Assigned	4,044,926	4,129,161
Unassigned	13,521,328	12,400,808
<b>Total fund balances</b>	<b>23,573,978</b>	<b>22,840,958</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 50,041,884</b>	<b>50,672,140</b>

**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, 2019**  
**(with comparative actual amounts for the year ended June 30, 2018)**

	2019		Variance positive (negative)	2018 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Property	\$ 65,049,613	65,151,305	101,692	62,593,719
Excise	6,588,400	7,893,886	1,305,486	7,595,421
Interest and penalties	75,000	84,380	9,380	66,097
Payments in lieu of taxes	278,050	279,655	1,605	278,171
<b>Total taxes</b>	<b>71,991,063</b>	<b>73,409,226</b>	<b>1,418,163</b>	<b>70,533,408</b>
<b>Intergovernmental:</b>				
State revenue sharing	1,250,000	1,335,998	85,998	1,296,113
State BETE Revenue	1,800,000	1,960,942	160,942	1,753,640
Homestead reimbursement	937,000	1,185,346	248,346	986,940
State education subsidy	6,165,597	6,123,432	(42,165)	6,988,219
State agency client	45,000	25,115	(19,885)	61,208
MaineCare	25,000	50,288	25,288	17,732
Section 5307	708,200	709,894	1,694	678,027
General assistance	320,000	254,717	(65,283)	296,491
Other State revenue	130,240	129,033	(1,207)	145,197
<b>Total intergovernmental</b>	<b>11,381,037</b>	<b>11,774,765</b>	<b>393,728</b>	<b>12,223,567</b>
<b>Licenses, permits, fees, and fines:</b>				
Cable franchise fee	120,000	120,000	-	120,000
City clerk	176,050	189,556	13,506	163,640
Planning	21,500	41,469	19,969	59,913
Police	68,000	72,475	4,475	62,829
Code enforcement	580,000	668,499	88,499	659,468
Public library	16,200	14,920	(1,280)	15,223
<b>Total licenses, permits, fees, and fines</b>	<b>981,750</b>	<b>1,106,919</b>	<b>125,169</b>	<b>1,081,073</b>
<b>Charges for services:</b>				
Rent and leases	90,800	95,591	4,791	86,633
Finance and information technology	150,900	160,729	9,829	157,122
Fire	908,000	994,628	86,628	941,708
Public works - transfer facility	100,000	83,817	(16,183)	91,497
Parks and recreation	241,300	285,314	44,014	247,940
Bus service	290,000	250,882	(39,118)	261,820
Other	3,900	5,484	1,584	4,678
Education	125,000	124,996	(4)	126,000
<b>Total charges for services</b>	<b>1,909,900</b>	<b>2,001,441</b>	<b>91,541</b>	<b>1,917,398</b>
<b>Unclassified:</b>				
City clerk	20,000	20,528	528	19,181
Finance	12,000	11,408	(592)	14,757
Police and fire	13,000	13,637	637	16,830
Planning and code enforcement	20,000	14,580	(5,420)	9,652
Public works	18,500	23,716	5,216	28,172
Other	4,200	4,797	597	4,556
Education	108,840	94,046	(14,794)	98,820
<b>Total unclassified</b>	<b>196,540</b>	<b>182,712</b>	<b>(13,828)</b>	<b>191,968</b>
Interest earned	400,000	1,239,156	839,156	158,002
<b>Total revenues</b>	<b>86,860,290</b>	<b>89,714,219</b>	<b>2,853,929</b>	<b>86,105,416</b>

**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, 2019**  
**(with comparative actual amounts for the year ended June 30, 2018)**

	2019		Variance positive (negative)	2018 Actual
	Budget	Actual		
Expenditures:				
Current:				
General government:				
City council	\$ 171,061	161,549	9,512	140,339
Executive	277,778	263,776	14,002	224,679
City clerk	253,567	252,363	1,204	227,509
Corporation council	233,253	232,782	471	193,669
Finance	1,053,137	1,031,131	22,006	1,044,579
Information technology	384,215	384,035	180	378,849
Planning	301,619	301,580	39	254,718
Sustainability	118,992	118,994	(2)	104,573
Human resources	395,758	394,719	1,039	370,949
City building	628,055	627,971	84	248,032
Citywide insurance and benefit costs	7,490,175	7,483,496	6,679	7,118,949
Total general government	11,307,610	11,252,396	55,214	10,306,845
Public safety:				
Police department	4,631,004	4,625,831	5,173	4,503,330
Fire department	5,343,109	5,328,044	15,065	5,146,689
Communications	1,086,229	1,019,705	66,524	1,042,996
Code enforcement	578,682	577,589	1,093	714,592
Civil service	17,780	17,750	30	13,469
Total public safety	11,656,804	11,568,919	87,885	11,421,076
Public works:				
Administration	233,020	211,240	21,780	234,832
Streets and sidewalks	2,712,973	2,721,522	(8,549)	2,582,284
Rubbish disposal	1,332,940	1,347,563	(14,623)	1,334,452
Public works garage	302,586	276,564	26,022	277,343
Transfer facility	293,667	317,518	(23,851)	284,812
Total public works	4,875,186	4,874,407	779	4,713,723
Culture:				
Main library	657,066	637,051	20,015	623,864
Branch library	58,615	51,187	7,428	52,531
Total culture	715,681	688,238	27,443	676,395
Parks and recreation:				
Administration	157,157	157,570	(413)	221,161
Parks	1,291,300	1,266,990	24,310	1,192,977
Pool	356,313	345,647	10,666	360,029
Recreation	756,862	730,919	25,943	842,018
Total parks and recreation	2,561,632	2,501,126	60,506	2,616,185
Total culture, parks, and recreation	3,277,313	3,189,364	87,949	3,292,580
Transportation and waterfront:				
Bus service	1,403,985	1,401,896	2,089	1,331,000
Waterfront	41,057	40,000	1,057	40,000
Total transportation and waterfront	1,445,042	1,441,896	3,146	1,371,000

**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, 2019**  
**(with comparative actual amounts for the year ended June 30, 2018)**

	2019		Variance positive (negative)	2018 Actual
	Budget	Actual		
Expenditures, continued:				
Current, continued:				
Health, welfare, and social services:				
Welfare:				
Administration	\$ 116,045	110,767	5,278	107,337
General assistance	458,300	397,137	61,163	432,758
Total welfare	574,345	507,904	66,441	540,095
Health	59,000	59,000	-	19,000
Total health, welfare, and social services	633,345	566,904	66,441	559,095
Intergovernmental - County tax	2,785,695	2,785,695	-	2,598,030
Other:				
Contingency and abatement reserve	61,500	9,915	51,585	99,199
Total other	61,500	9,915	51,585	99,199
Education	49,851,899	49,230,170	621,729	48,124,652
Debt service (excluding education):				
Administration (Includes bond issuance costs)	3,000	39	2,961	174,998
Principal	1,072,352	1,072,313	39	935,561
Interest	402,560	402,544	16	434,085
Total debt service	1,477,912	1,474,896	3,016	1,544,644
Total expenditures	87,372,306	86,394,562	977,744	84,030,844
Excess (deficiency) of revenues over (under) expenditures	(512,016)	3,319,657	3,831,673	2,074,572
Other financing sources (uses):				
Budgeted use of surplus - City	2,056,064	-	(2,056,064)	-
Budgeted use of surplus - School	500,000	-	(500,000)	-
Issuance of refunding bond debt	-	-	-	15,700,000
Premium on refunding bonds issued	-	-	-	1,862,444
Payment to refunded bond escrow agent	-	-	-	(17,372,974)
Transfers in	952,936	939,036	(13,900)	883,449
Transfers out	(2,996,984)	(3,064,339)	(67,355)	(3,920,609)
Total other financing sources (uses)	512,016	(2,125,303)	(2,637,319)	(2,847,690)
Net change in fund balance - budgetary basis	-	1,194,354	1,194,354	(773,118)
Reconciliation to GAAP basis:				
Change in encumbrances - City		(178,031)		132,810
Change in encumbrances - School		48		(4,181)
Change in unbudgeted teacher summer benefits		(37,692)		(74,240)
Change in reserves		(245,659)		(333,715)
Net change in fund balance - GAAP basis		733,020		(1,052,444)
Fund balance, beginning of year		22,840,958		23,893,402
<b>Fund balance, end of year</b>	<b>\$</b>	<b>23,573,978</b>		<b>22,840,958</b>

**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, 2019**  
**(with comparative actual amounts for the year ended June 30, 2018)**

	2019		Variance positive (negative)	2018 Actual
	Budget	Actual		
<b>Revenues:</b>				
Local assessment	\$ 42,937,426	42,937,426	-	41,018,550
State education subsidy	6,165,597	6,123,432	(42,165)	6,988,219
State agency client	45,000	25,115	(19,885)	61,208
MaineCare	25,000	50,288	25,288	17,732
Charges for services	125,000	124,996	(4)	126,000
Other	108,840	94,046	(14,794)	98,820
<b>Total revenues</b>	<b>49,406,863</b>	<b>49,355,303</b>	<b>(51,560)</b>	<b>48,310,529</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Brown Elementary	2,026,463	1,996,888	29,575	1,939,312
Dyer Elementary	1,560,721	1,582,092	(21,371)	1,488,544
Kaler Elementary	1,636,894	1,627,992	8,902	1,525,928
Skillin Elementary	2,733,941	2,802,407	(68,466)	2,613,584
Small Elementary	1,926,667	1,864,813	61,854	1,992,929
Mahoney Middle School	2,666,063	2,607,768	58,295	2,484,701
Memorial Middle School	3,128,303	3,108,864	19,439	2,953,140
South Portland High School	6,799,035	6,611,160	187,875	6,849,639
K-12 instrumental music	113,902	95,764	18,138	114,349
6-12 athletics	938,317	890,513	47,804	823,921
Special education	9,546,373	9,421,300	125,073	9,042,194
Health	465,889	475,542	(9,653)	429,087
Board of Education	222,125	216,179	5,946	182,539
Superintendent of Schools	509,833	472,333	37,500	405,859
Assistant Superintendent	2,252,850	2,139,808	113,042	2,118,563
Curriculum	533,550	505,032	28,518	443,477
Technology	777,530	796,213	(18,683)	816,291
Business office	881,648	911,006	(29,358)	895,077
Operations/maintenance	4,374,361	4,324,999	49,362	4,271,801
Transportation	2,248,022	2,270,085	(22,063)	2,171,274
<b>Debt service:</b>				
Principal	3,351,662	3,351,662	-	3,428,408
Interest	1,157,750	1,157,750	-	1,134,035
<b>Total expenditures</b>	<b>49,851,899</b>	<b>49,230,170</b>	<b>621,729</b>	<b>48,124,652</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(445,036)</b>	<b>125,133</b>	<b>570,169</b>	<b>185,877</b>
<b>Other financing sources (uses):</b>				
Transfers in	415,036	415,036	-	359,449
Transfers out	(470,000)	(540,000)	(70,000)	(530,000)
Budgeted use of surplus	500,000	-	(500,000)	-
<b>Total other financing sources (uses)</b>	<b>445,036</b>	<b>(124,964)</b>	<b>(570,000)</b>	<b>(170,551)</b>
Net change in fund balances - budgetary basis	-	169	169	15,326
<b>Reconciliation to GAAP basis:</b>				
Change in encumbrances		48		(4,181)
Change in unbudgeted teacher summer benefits		(37,692)		(74,240)
Change in reserves		(278,537)		(261,049)
Net change in fund balance - GAAP basis		(316,012)		(324,144)
Fund balance, beginning of year		2,338,748		2,662,892
<b>Fund balance, end of year</b>	<b>\$</b>	<b>2,022,736</b>		<b>2,338,748</b>

**CITY OF SOUTH PORTLAND, MAINE**  
**Reserves - General Fund**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the year ended June 30, 2019**

		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	\$ 185,401	600	3,403	15,380	26,360	200,384
1803	Unemployment - City	83,923	-	1,611	4,063	22,500	103,971
1804	Self-Insurance - City	107,232	1,121,409	3,578	1,140,903	12,500	103,816
1805	Municipal facilities	81,431	-	1,495	6,199	20,000	96,727
1806	Safety reserve	201,287	30,061	3,486	3,217	-	231,617
1807	Computerization project	71,301	23,090	1,147	39,724	85,000	140,814
1809	Litigation - legal	550,931	2,776	8,604	307,383	-	254,928
1822	Communication equipment - police	74,806	-	1,349	-	(72,400)	3,755
1824	Body armor - police	17,345	-	-	-	(11,500)	5,845
1830	Fire	26,734	63,677	1,556	3,015	118,461	207,413
1834	Traffic improvements	44,402	-	886	-	60,000	105,288
1836	Public works equipment	12,860	426	249	-	-	13,535
1840	Snow removal	400,107	-	7,522	-	-	407,629
1842	Library	3,890	-	-	-	-	3,890
1844	Parks and Recreation equipment	-	3,966	-	-	-	3,966
1845	Cummings Road sewer	217,102	-	4,081	-	-	221,183
1847	Bus	154,003	3,338	2,743	23,976	50,000	186,108
1850	Senior Property Tax Program	34,716	-	-	-	5,267	39,983
1858	Climate Action Plan	30,320	-	-	-	-	30,320
1861	Tax stabilization	1,502,461	-	28,220	-	(30,000)	1,500,681
1864	Call company retirement	59,848	-	-	5,400	-	54,448
1869	Energy efficient	207	-	-	-	-	207
1871	Solid waste	53,411	-	996	18,187	-	36,220
1872	Municipal buildings & land acq.	58,524	69,760	787	96,811	-	32,260
Subtotal City committed reserves		3,972,242	1,319,103	71,713	1,664,258	286,188	3,984,988
<u>City assigned reserves:</u>							
1828	Vehicle replacement - police	(66,454)	28,815	-	36,025	-	(73,664)
1867	Phone system	89,463	-	-	8,978	14,256	94,741
1868	Compensated absences	2,679,319	-	-	-	-	2,679,319
2172	Outside OT - Police	2,536	99,197	-	101,733	-	-
2173	Outside OT - Fire	16,844	5,652	-	238	-	22,258
2176	Fuel distribution	98,350	19,186	-	-	-	117,536
Subtotal City assigned reserves		2,820,058	152,850	-	146,974	14,256	2,840,190
Total City reserves		6,792,300	1,471,953	71,713	1,811,232	300,444	6,825,178
<u>School reserves:</u>							
0202	Restricted school reserve funds:						
	School consolidation	296,026	-	5,475	-	-	301,501
	School tech upgrade	273,122	50,551	5,021	24,083	(49,897)	254,714
	Unemployment - School	55,386	-	1,016	1,115	-	55,287
	School bus	93,570	-	1,730	-	-	95,300
	School elementary	19,511	-	-	4,138	-	15,373
	Self-insurance - School	10,008	-	-	655	-	9,353
	Musical program	93,661	-	-	14,751	-	78,910
	Maintenance	428,523	-	5,442	173,650	50,000	310,315
	Adult education	4,147	-	-	-	-	4,147
	Student educational support	24,350	30,622	-	22,665	-	32,307
	Laptop repair	69,062	36,429	-	33,803	(50,000)	21,688
	Special education	200,000	-	-	-	(50,000)	150,000
0456	School facility	65,446	-	584	40,650	-	25,380
Total School reserves		1,632,812	117,602	19,268	315,510	(99,897)	1,354,275
<b>Total reserves</b>		<b>\$ 8,425,112</b>	<b>1,589,555</b>	<b>90,981</b>	<b>2,126,742</b>	<b>200,547</b>	<b>8,179,453</b>

## **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, 2019**

	2501	2502	2503	2504	2505	2507	2508	2509	2510	2511	Total
	Fairchild	Texas	One Wallace	Cummings							
	Semiconductor	Instruments	Avenue	Road	Long Creek	Brick Hill	Jared	Hannaford	Downtown	Transit	
<b>Revenues:</b>											
Taxes	\$ 56,140	1,430,085	79,204	-	213,562	667,104	21,697	163,845	151,480	12,418	2,795,535
State BETE revenue	664,008	-	-	-	-	-	-	-	-	-	664,008
Investment earnings	46,920	24,995	15,086	7,630	7,185	6,216	2,005	13,200	8,340	1,458	133,035
<b>Total revenues</b>	<b>767,068</b>	<b>1,455,080</b>	<b>94,290</b>	<b>7,630</b>	<b>220,747</b>	<b>673,320</b>	<b>23,702</b>	<b>177,045</b>	<b>159,820</b>	<b>13,876</b>	<b>3,592,578</b>
<b>Expenditures:</b>											
<b>Current:</b>											
General government	58,107	44,322	39,433	43,016	42,128	-	-	359	70	-	227,435
Public works	54,132	54,132	-	30,497	18,601	-	7,444	-	-	-	164,806
Other	-	1,430,085	7,019	-	-	346,387	-	-	-	-	1,783,491
<b>Total expenditures</b>	<b>112,239</b>	<b>1,528,539</b>	<b>46,452</b>	<b>73,513</b>	<b>60,729</b>	<b>346,387</b>	<b>7,444</b>	<b>359</b>	<b>70</b>	<b>-</b>	<b>2,175,732</b>
Excess (deficiency) of revenues over (under) expenditures	654,829	(73,459)	47,838	(65,883)	160,018	326,933	16,258	176,686	159,750	13,876	1,416,846
<b>Other financing sources (uses):</b>											
Transfers out	(703,628)	(46,750)	(5,000)	(30,000)	(10,750)	(245,139)	(5,000)	(327,250)	-	-	(1,373,517)
<b>Total other financing sources (uses)</b>	<b>(703,628)</b>	<b>(46,750)</b>	<b>(5,000)</b>	<b>(30,000)</b>	<b>(10,750)</b>	<b>(245,139)</b>	<b>(5,000)</b>	<b>(327,250)</b>	<b>-</b>	<b>-</b>	<b>(1,373,517)</b>
<b>Net change in fund balances</b>	<b>(48,799)</b>	<b>(120,209)</b>	<b>42,838</b>	<b>(95,883)</b>	<b>149,268</b>	<b>81,794</b>	<b>11,258</b>	<b>(150,564)</b>	<b>159,750</b>	<b>13,876</b>	<b>43,329</b>
Fund balances, beginning 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
<b>Fund balances, end of year</b>	<b>\$ 2,212,752</b>	<b>1,416,538</b>	<b>839,070</b>	<b>348,265</b>	<b>492,858</b>	<b>424,947</b>	<b>114,734</b>	<b>500,983</b>	<b>554,609</b>	<b>87,481</b>	<b>6,992,237</b>

## **CAPITAL PROJECTS FUNDS**

**CITY OF SOUTH PORTLAND, MAINE**  
**Capital Project Funds**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the year ended June 30, 2019**

	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	\$ 491,660	-	-	8,439	132,797	-	-	367,302
4012 Bug Light Park	17,621	447	-	-	-	-	-	18,068
4018 Chlorination/dechlorinate	17,227	-	-	-	-	-	-	17,227
4045 City FY 03 projects	1,932	-	-	-	-	-	(1,800)	132
4059 City Facilities	-	-	-	-	-	-	22,000	22,000
4061 Library CIP	103,782	-	-	-	-	-	15,218	119,000
4063 Police CIP	122,746	-	1,534	-	73,102	-	178,279	229,457
4064 Fire CIP	1,126,855	-	-	-	322,376	963,882	(1,103,461)	664,900
4072 Public works CIP	2,507,121	-	16,851	-	206,746	-	925,283	3,242,509
4077 Parks and recreation CIP	191,125	-	-	-	99,749	-	271,259	362,635
4079 Municipal services facility	227,986	-	39,727	2,806	6,548	-	-	263,971
4080 Bus CIP	162,781	-	21,432	-	35,622	-	-	148,591
4081 Waterfront CIP	12,990	-	-	-	-	-	-	12,990
4151 Municipal projects CIP	9,569	-	-	-	1,300	-	116,875	125,144
4155 Information technology CIP	19,474	-	-	-	-	-	60,000	79,474
4156 Planning CIP	571,927	-	-	-	1,302,437	-	411,950	(318,560)
4157 Sustainability CIP	165,000	-	-	-	73,443	-	-	91,557
4164 Cash Corner Fire Station	-	-	-	-	-	-	1,500,000	1,500,000
<b>Total City capital projects</b>	<b>5,749,796</b>	<b>447</b>	<b>79,544</b>	<b>11,245</b>	<b>2,254,120</b>	<b>963,882</b>	<b>2,395,603</b>	<b>6,946,397</b>
School capital projects:								
0300 Middle School Project	(153,967)	-	-	-	340,202	-	-	(494,169)
0301 School FY 02 projects	108,361	-	-	1,316	67,343	-	-	42,334
0303 SPSHS construction/renovation	38,131	7,749	-	341	38,428	-	-	7,793
0400 School FY 03 projects	37,557	-	-	649	21,340	-	-	16,866
0401 School FY 04 projects	145,204	-	-	2,305	27,325	-	-	120,184
0402 School FY 01 projects	61,261	-	-	472	45,172	-	-	16,561
0403 School FY 05 projects	64,371	-	-	1,211	-	-	-	65,582
0404 School FY 07 projects	2,334	-	-	-	-	-	-	2,334
0455 School FY 08 projects	26,409	-	-	-	-	-	-	26,409
0405 School FY 10 projects	201,552	-	-	1,446	73,256	-	-	129,742
0406 School FY 19 projects	-	-	-	-	448,897	448,897	-	-
<b>Total School capital projects</b>	<b>531,213</b>	<b>7,749</b>	<b>-</b>	<b>7,740</b>	<b>1,061,963</b>	<b>448,897</b>	<b>-</b>	<b>(66,364)</b>
<b>Total capital projects</b>	<b>\$ 6,281,009</b>	<b>8,196</b>	<b>79,544</b>	<b>18,985</b>	<b>3,316,083</b>	<b>1,412,779</b>	<b>2,395,603</b>	<b>6,880,033</b>

**ALL OTHER GOVERNMENTAL FUNDS**

**CITY OF SOUTH PORTLAND, MAINE**  
**All Other Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2019**

	Nonmajor Special Revenue Funds	Nonmajor Permanent Funds	Total Other Governmental Funds
<b>ASSETS</b>			
Investments	\$ 942,340	344,731	1,287,071
Due from other governments	912,070	-	912,070
Accounts receivable, net of allowance of \$3,445	168,281	-	168,281
Interfund loans receivable	4,447,071	23	4,447,094
Inventory	35,622	-	35,622
<b>Total assets</b>	<b>\$ 6,505,384</b>	<b>344,754</b>	<b>6,850,138</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	228,770	-	228,770
Accrued liabilities	56,453	-	56,453
Interfund loans payable	327,726	2,000	329,726
Accrued teachers' summer salaries	250,838	-	250,838
<b>Total liabilities</b>	<b>863,787</b>	<b>2,000</b>	<b>865,787</b>
Fund balances:			
Nonspendable	35,622	193,519	229,141
Restricted	1,932,865	149,235	2,082,100
Committed	3,720,136	-	3,720,136
Unassigned	(47,026)	-	(47,026)
<b>Total fund balances</b>	<b>5,641,597</b>	<b>342,754</b>	<b>5,984,351</b>
<b>Total liabilities and fund balances</b>	<b>\$ 6,505,384</b>	<b>344,754</b>	<b>6,850,138</b>

**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, 2019**

	Nonmajor Special Revenue Funds	Nonmajor Permanent Funds	Total Other Governmental Funds
Revenues:			
Taxes	\$ 25,000	-	25,000
Intergovernmental	3,991,758	-	3,991,758
Charges for services	1,982,772	-	1,982,772
Investment income (loss)	76,372	19,858	96,230
Other	473,895	-	473,895
Total revenues	6,549,797	19,858	6,569,655
Expenditures:			
General government	837,571	-	837,571
Public safety	310,802	-	310,802
Public works	341,200	-	341,200
Culture and recreation	1,017,724	-	1,017,724
Transportation and waterfront	90,978	-	90,978
Education	2,235,174	-	2,235,174
School lunch program	1,885,962	-	1,885,962
Other	-	7,653	7,653
Total expenditures	6,719,411	7,653	6,727,064
Excess (deficiency) of revenues over (under) expenditures	(169,614)	12,205	(157,409)
Other financing sources (uses):			
Transfers in	281,729	-	281,729
Total other financing sources (uses)	281,729	-	281,729
Net change in fund balances	112,115	12,205	124,320
Fund balances, beginning of year	5,529,482	330,549	5,860,031
<b>Fund balances, end of year</b>	<b>\$ 5,641,597</b>	<b>342,754</b>	<b>5,984,351</b>

## **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, 2019**

	City Special Revenues Fund	School Grant Funds	School Adult Education	School Lunch Fund	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>					
Investments	\$ 942,340	-	-	-	942,340
Due from other governments	235,894	631,222	-	44,954	912,070
Accounts receivable, net of allowance of \$3,445	165,914	2,367	-	-	168,281
Interfund loans receivable	4,194,216	218,079	9,736	25,040	4,447,071
Inventory	-	-	-	35,622	35,622
<b>Total assets</b>	<b>\$ 5,538,364</b>	<b>851,668</b>	<b>9,736</b>	<b>105,616</b>	<b>6,505,384</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	167,002	43,629	489	17,650	228,770
Accrued liabilities	50,045	-	3,379	3,029	56,453
Interfund loans payable	-	327,726	-	-	327,726
Accrued teachers' summer salaries	-	250,838	-	-	250,838
<b>Total liabilities</b>	<b>217,047</b>	<b>622,193</b>	<b>3,868</b>	<b>20,679</b>	<b>863,787</b>
Fund balances:					
Nonspendable	-	-	-	35,622	35,622
Restricted	1,605,181	272,501	5,868	49,315	1,932,865
Committed	3,720,136	-	-	-	3,720,136
Unassigned	(4,000)	(43,026)	-	-	(47,026)
<b>Total fund balances</b>	<b>5,321,317</b>	<b>229,475</b>	<b>5,868</b>	<b>84,937</b>	<b>5,641,597</b>
<b>Total liabilities and fund balances</b>	<b>\$ 5,538,364</b>	<b>851,668</b>	<b>9,736</b>	<b>105,616</b>	<b>6,505,384</b>

**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, 2019**

	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	1,166,253	2,035,280	10,305	779,920	3,991,758
Charges for services	1,323,598	53,714	-	605,460	1,982,772
Investment income	76,372	-	-	-	76,372
Other	430,715	43,180	-	-	473,895
Total revenues	2,996,938	2,132,174	35,305	1,385,380	6,549,797
Expenditures:					
Current:					
General government	837,571	-	-	-	837,571
Public safety	310,802	-	-	-	310,802
Public works	341,200	-	-	-	341,200
Culture and recreation	1,017,724	-	-	-	1,017,724
Transportation and waterfront	90,978	-	-	-	90,978
Education	-	2,199,627	35,547	-	2,235,174
School lunch program	-	-	-	1,885,962	1,885,962
Total expenditures	2,598,275	2,199,627	35,547	1,885,962	6,719,411
Excess (deficiency) of revenues over (under) expenditures	398,663	(67,453)	(242)	(500,582)	(169,614)
Other financing sources (uses):					
Transfers in (out)	(195,071)	6,800	-	470,000	281,729
Total other financing sources and (uses)	(195,071)	6,800	-	470,000	281,729
Net change in fund balances	203,592	(60,653)	(242)	(30,582)	112,115
Fund balances, beginning of year	5,117,725	290,128	6,110	115,519	5,529,482
<b>Fund balances, end of year</b>	<b>\$ 5,321,317</b>	<b>229,475</b>	<b>5,868</b>	<b>84,937</b>	<b>5,641,597</b>

## **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, 2019**

	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
<b>ASSETS</b>									
Investments	\$ 29,118	(23)	2,918	3,956	98,562	133,020	46,524	30,656	344,731
Interfund loans receivable	-	23	-	-	-	-	-	-	23
<b>Total assets</b>	<b>\$ 29,118</b>	<b>-</b>	<b>2,918</b>	<b>3,956</b>	<b>98,562</b>	<b>133,020</b>	<b>46,524</b>	<b>30,656</b>	<b>344,754</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Liabilities:									
Interfund loans payable	-	-	-	-	2,000	-	-	-	2,000
Total liabilities	-	-	-	-	2,000	-	-	-	2,000
Fund balances:									
Nonspendable principal	16,406	-	1,566	3,150	52,238	70,502	24,657	25,000	193,519
Restricted	12,712	-	1,352	806	44,324	62,518	21,867	5,656	149,235
Total fund balances	29,118	-	2,918	3,956	96,562	133,020	46,524	30,656	342,754
<b>Total liabilities and fund balances</b>	<b>\$ 29,118</b>	<b>-</b>	<b>2,918</b>	<b>3,956</b>	<b>98,562</b>	<b>133,020</b>	<b>46,524</b>	<b>30,656</b>	<b>344,754</b>

CITY OF SOUTH PORTLAND, MAINE  
 Nonmajor Permanent Funds  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the year ended June 30, 2019

	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
Revenues:									
Interest income	\$ 470	92	47	63	1,585	2,139	749	300	5,445
Unrealized gain/(loss)	1,195	147	120	162	4,044	5,459	1,909	1,377	14,413
Total revenues	1,665	239	167	225	5,629	7,598	2,658	1,677	19,858
Expenditures:									
Other	140	4,014	14	19	2,476	643	225	122	7,653
Total expenditures	140	4,014	14	19	2,476	643	225	122	7,653
Net change in fund balances	1,525	(3,775)	153	206	3,153	6,955	2,433	1,555	12,205
Fund balances, beginning of year	27,593	3,775	2,765	3,750	93,409	126,065	44,091	29,101	330,549
<b>Fund balances, end of year</b>	<b>\$ 29,118</b>	<b>-</b>	<b>2,918</b>	<b>3,956</b>	<b>96,562</b>	<b>133,020</b>	<b>46,524</b>	<b>30,656</b>	<b>342,754</b>

**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, 2019**

	Budget		Actual	Variance with final budget positive (negative)
	Original	Final		
<b>Operating revenues:</b>				
Charges for services	\$ 5,975,665	5,975,665	6,015,680	40,015
Interest and penalties	-	-	498	498
Licenses	65,875	65,875	64,355	(1,520)
Total operating revenues	6,041,540	6,041,540	6,080,533	38,993
<b>Operating expenses:</b>				
Administration	171,291	171,291	204,064	(32,773)
Treatment plant	1,019,297	1,019,297	994,220	25,077
Pump stations	562,147	562,147	541,432	20,715
Billing	200,142	200,142	199,295	847
Sewer maintenance	849,128	849,128	825,917	23,211
Engineering	252,604	252,604	244,589	8,015
Debt service	96,087	96,087	96,085	2
Compliance	104,045	104,045	92,831	11,214
Sludge disposal	379,469	379,469	330,248	49,221
Insurance	894,466	894,466	798,005	96,461
Total operating expenses	4,528,676	4,528,676	4,326,686	201,990
Operating income	1,512,864	1,512,864	1,753,847	240,983
<b>Nonoperating expenses:</b>				
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	241,847	240,983
<b>Other financing uses:</b>				
Transfers out	(864)	(864)	(864)	-
Total other financing uses	(864)	(864)	(864)	-
Change in net position - budgetary basis	-	-	240,983	240,983
<b>Reconciliation to GAAP basis:</b>				
Revenues and expenditures in the reserve funds are included on the GAAP basis, but not the budgetary basis:				
Reserve revenues			113,512	
Reserve expenditures			(441,849)	
Transfers into reserves			1,512,000	
Transfers in from other funds			500,000	
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			270,718	
Gain (loss) on disposal of capital assets			(5,600)	
Depreciation expense			(2,027,895)	
Change in accruals are recorded on the GAAP basis, but not on the budgetary basis:				
Interest expense			245	
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			197,103	
Change in net position - GAAP basis			359,217	
Net position, beginning of year			64,448,936	
<b>Net position, end of year</b>			<b>\$ 64,808,153</b>	

## **AGENCY FUNDS**

CITY OF SOUTH PORTLAND, MAINE  
 Agency Funds  
 Statement of Changes in Assets and Liabilities  
 Fiduciary Funds  
 For the year ended June 30, 2019

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
<b>ASSETS</b>				
Cash and cash equivalents	\$ 129,809	196,253	197,321	128,741
<b>Total assets</b>	<b>129,809</b>	<b>196,253</b>	<b>197,321</b>	<b>128,741</b>
<b>LIABILITIES</b>				
Due to others	129,809	196,253	197,321	128,741
<b>Total liabilities</b>	<b>\$ 129,809</b>	<b>196,253</b>	<b>197,321</b>	<b>128,741</b>

## **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, 2019**

		Fund balance (deficit) beginning of year	Revenues		Expenditures	Transfers	Fund balance (deficit) end of year
			Inter- governmental	Other			
General Government:							
Federal grants:							
2115	CDBG - Entitlement Community	\$ 9,657	294,780	-	294,597	-	9,840
2155	Housing Revolving Loan	107,113	-	5,539	-	-	112,652
State grants:							
2031	Watershed Plan	18,106	37,089	450	29,151	-	26,494
2138	Greater Portland Public Development	62,404	-	-	5,434	-	56,970
2154	Land Use Regulation Grant	233	-	-	-	-	233
Other:							
2008	Restoration of Records	1,254	-	-	-	-	1,254
2042	Business Development Revolving Loan	59,109	-	63	-	-	59,172
2044	Employee Appreciation Fund	13,499	-	21,367	4,406	-	30,460
2053	Wallace Avenue Directional	2,277	-	43	-	-	2,320
2057	Downeast Energy Traffic Improvement	4,890	-	92	-	-	4,982
2058	NE Audio/Tweeter Sidewalks	10,375	-	195	-	-	10,570
2067	Toys "R" Us Sidewalks	10,857	-	204	-	-	11,061
2088	SPCTV	773,537	-	254,852	266,953	(6,944)	754,492
2094	Gannett Traffic Signal Escrow	26,702	-	502	-	-	27,204
2097	Wellness Committee	(3,294)	-	11,783	12,290	-	(3,801)
2108	Longhorn Steakhouse Escrow	19,262	-	362	-	-	19,624
2114	Millcreek Traffic Impact	10,709	-	201	-	-	10,910
2120	Evan/Highland Toddle Inn Escrow	23,588	-	443	-	-	24,031
2129	Westbrook/Western Escrow	51,025	-	959	-	-	51,984
2136	Knightville/Mill Creek Plan	7,981	-	-	-	-	7,981
2139	Brick Hill Traffic Escrow	1,232	-	23	-	-	1,255
2146	Heating Assistance	(524)	-	325	-	-	(199)
2149	Westbrook/South Portland Assessing	3,846	207,926	-	207,817	(144)	3,811
2161	War Memorial	2,001	-	-	-	-	2,001
2165	Freshwater Wetland Fund	210,819	-	49,848	7,659	-	253,008
2169	John Roberts Road Escrow	2,550	-	-	-	-	2,550
2179	Land Bank Trust	891,147	-	80,055	4,404	35,000	1,001,798
2188	Long Creek Tragedy Memorial	237	-	-	-	-	237
2257	Sustainability Grants	-	4,900	-	4,860	-	40
Total General Government		2,320,592	544,695	427,306	837,571	27,912	2,482,934

**CITY OF SOUTH PORTLAND, MAINE**  
**City Special Revenues**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the year ended June 30, 2019**

		Fund balance beginning of year	Revenues		Expenditures	Transfers	Fund balance end of year
			Inter- governmental	Other			
Public Safety:							
Federal grants:							
2023	Impaired & Distracted Driver Grants	\$ 918	5,854	-	5,854	-	918
2050	Asset Forfeiture - Federal	8,617	-	162	-	-	8,779
2064	Seat Belt Enforcement Grant	2,228	6,562	-	6,562	-	2,228
2102	Body Armor	680	-	-	-	-	680
2121	Supplemental Homeland Security	-	126,317	-	126,317	-	-
2125	County Hazmat Grant	3,607	31,448	-	23,219	-	11,836
2126	State Hazmat Grant	5,226	-	-	-	-	5,226
2151	Justice Assistance Grant	7,398	-	-	-	-	7,398
2160	Speed Enforcement	2,165	1,600	-	1,600	-	2,165
2167	Underage Drinking Enforcement	568	-	-	-	-	568
2181	Language Access New America	1,711	-	-	-	-	1,711
2195	Drug Free Community	-	124,053	-	124,053	-	-
State grants:							
2049	Asset Forfeiture - State	19,970	3,867	261	13,457	-	10,641
Other:							
2018	Hazardous Materials	113,536	-	-	-	-	113,536
2086	Police Donations	7,129	-	1,849	1,496	-	7,482
2107	Tobacco Cessation	8,775	-	-	-	-	8,775
2142	SP Police Youth Program	4,764	-	-	-	-	4,764
2174	Fire Donation	12,466	-	6,054	8,119	-	10,401
2178	Outside OT - Code Enforcement	5,041	-	-	-	-	5,041
2182	Compliance Check	970	-	-	-	-	970
2186	County Underage Drinking Enforcement	8,927	-	-	-	-	8,927
2194	Fire Training	14,007	-	6,875	125	-	20,757
Total Public Safety		228,703	299,701	15,201	310,802	-	232,803

**CITY OF SOUTH PORTLAND, MAINE**  
**City Special Revenues**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the year ended June 30, 2019**

		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	13,393	-	-	-	134,714
State grants:							
2046	State Aid Highway Block Grant	503,290	259,368	12,592	-	(200,000)	575,250
Other:							
2024	Recycling	5,621	-	142	-	-	5,763
2082	Street Openings	374,615	-	85,270	73,025	(72)	386,788
2084	Sewer Impact	548,558	-	99,197	268,175	-	379,580
Total Public Works		1,553,405	272,761	197,201	341,200	(200,072)	1,482,095
Culture and Recreation:							
Other:							
2035	Tree Fund	300	-	22,340	15,758	-	6,882
2037	Debevoise Tennis Court	2,127	-	-	-	-	2,127
2056	Library Donations	48,515	-	5,098	447	-	53,166
2071	Golf Course	141,135	-	155,817	150,281	16,928	163,599
2072	Recreation	436,923	-	895,275	806,530	-	525,668
2073	Donations to Parks and Recreation	66,549	-	25,981	11,039	(45,000)	36,491
2076	Art in the Park	41,575	-	24,447	20,461	-	45,561
2116	GE Erskine Park	1,987	-	-	-	-	1,987
2152	Friends of South Portland Libraries	-	-	13,208	13,208	-	-
2189	Communities Promoting Health	575	-	-	-	-	575
2317	Brown Hill Cemetery	70,649	-	1,229	-	-	71,878
Total Culture and Recreation		810,335	-	1,143,395	1,017,724	(28,072)	907,934
Transportation and Waterfront:							
Federal grants:							
2041	Planning/Capital Grants	13,194	22,900	-	27,900	-	8,194
2093	Rural Transit Assistance Grant	2,283	-	-	-	-	2,283
2166	Shore and Harbor Management Grant	-	26,196	-	26,196	-	-
Other:							
2074	Boat Ramp	-	-	18,627	19,871	5,161	3,917
2075	Portland Street Pier	187,256	-	25,655	16,516	-	196,395
2117	Thomas Knight Boat Landing	1,957	-	3,300	495	-	4,762
Total Transportation and Waterfront		204,690	49,096	47,582	90,978	5,161	215,551
<b>Total</b>		<b>\$ 5,117,725</b>	<b>1,166,253</b>	<b>1,830,685</b>	<b>2,598,275</b>	<b>(195,071)</b>	<b>5,321,317</b>

**CITY OF SOUTH PORTLAND, MAINE**  
**School Grant Funds**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the year ended June 30, 2019**

		Fund balance (deficit) beginning of year	Revenues	Expenditures	Transfers	Fund balance (deficit) end of year
Federal Grants:						
0230	Title IA - Disadvantaged	\$ -	745,909	745,909	-	-
0240	Title IV -Every Student Succeeds Act	-	34,813	34,813	-	-
0247	Local Entitlement	-	1,035,676	1,035,676	-	-
0251	Preschool Grant	-	14,555	14,555	-	-
0264	Title V	348	-	-	-	348
0268	Title III - Language Acquisition	-	20,215	20,215	-	-
0270	Title II A - Supporting Effective Instruction	14,087	143,789	143,789	-	14,087
0275	Elementary School Program	500	-	-	-	500
0295	Adult Basic Education	-	18,030	18,030	-	-
Total federal grants		14,935	2,012,987	2,012,987	-	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	-	6,293	6,293	-	-
0223	State Proficiency Grants	3,762	16,000	16,000	-	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	(5,593)	-	-	-	(5,593)
Total state grants		25,690	22,293	22,293	-	25,690
Local Grants and Other Special Funds:						
0200	SPHS Auditorium:					
	SPHS Auditorium	37,663	18,640	25,543	-	30,760
	Elaine Wolfson Memorial	1,158	-	-	-	1,158
0201	Local SPHS:					
	High School Musical	6,164	27,739	28,110	-	5,793
	High School Aspirations	7,465	7,500	2,004	-	12,961
	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, 2019**

	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:					
Memorial Tech Grant Koelker	\$ (1,237)	-	-	-	(1,237)
National Semiconductor (Morneault)	174	-	-	-	174
National Semiconductor (Brown)	(3,683)	-	-	-	(3,683)
National Semiconductor (Stem Grant)	76	-	-	-	76
Texas Instruments (Stem Grant)	35,125	-	12,295	-	22,830
Innovative Idea (Thurlow)	1,558	-	-	-	1,558
Summer Music (Memorial)	1,554	1,645	1,696	-	1,503
Kids Consortium Memorial	477	-	-	-	477
Memorial Friends	4,619	-	223	-	4,396
Great Bay Foundation - Kaler	600	-	156	-	444
Target Kaler Prof. Development Grant	750	-	-	-	750
Girls Leadership Initiative	31	-	-	-	31
Donations	5,213	5,000	-	-	10,213
Transition Books	1,414	-	-	-	1,414
School Nutrition Donations	2,208	5,900	1,333	-	6,775
Project Based Learning	900	-	-	-	900
MEA Wellness Program	627	-	-	-	627
Unum/Skillin/Mem Stem Reg	-	2,500	1,262	-	1,238
0205 Local Boosters:					
Baseball Boosters	500	-	-	-	500
Lacrosse Club Boys	1,891	-	-	-	1,891
Lacrosse Club Girls	1,886	-	-	-	1,886
MSSPA Playoffs	10,663	681	-	-	11,344
SPHS Athletic Shed	5,000	-	-	-	5,000
Johnson Athletic	7,584	-	5,408	-	2,176
Athletic Sponsorship Program	13,000	900	9,100	-	4,800
Pape Chevrolet Truck Raffle	4,328	-	-	-	4,328
0206 Southern Maine (LCA) Project	137	-	-	-	137
0207 Dyer Friends	(154)	2,000	1,084	-	762
0208 Staff Computer Training	(476)	-	-	-	(476)
0209 Future Builders/Summer School	(23,908)	6,994	6,006	-	(22,920)
0211 Robotics	18,183	2,235	29,043	-	(8,625)
0212 21st Century Donations	51,909	-	22,325	-	29,584
0213 Quest	7,551	-	-	-	7,551
0214 Skillin Local:					
Skillin Playground	655	-	-	-	655
Friends Skillin Library	(168)	3,392	3,044	-	180
Skillin Natural Science	1,045	-	92	-	953
Skillin Friends	45	-	-	-	45
Skillin Winterkids Games	-	3,000	2,212	-	788
Skillin Donations	-	275	-	-	275
0215 Gates Teacher Leader Grant	1,500	-	-	-	1,500
0217 Art Donations	857	-	-	-	857
0218 Small Friends	209	5,000	3,328	-	1,881
0219 Local Friends Grants:					
Brown Friends	670	-	-	-	670
Mary F Marsh Book	5,651	-	-	-	5,651
Mahoney Friends	2,325	-	-	-	2,325
Kaler Friends	2,243	-	-	-	2,243
Donations	365	-	-	-	365
0222 Special Education Access Channel	9,207	-	7,119	6,800	8,888
0227 Teamwork for Kids - Fallon	1,000	-	-	-	1,000
0615 Adult Ed Enrichment	8,114	3,493	2,964	-	8,643
Total local grants and other special funds	249,503	96,894	164,347	6,800	188,850
<b>Total</b>	<b>\$ 290,128</b>	<b>2,132,174</b>	<b>2,199,627</b>	<b>6,800</b>	<b>229,475</b>

**CITY OF SOUTH PORTLAND, MAINE**  
**Private-purpose Trust Funds**  
**Combining Schedule of Changes in Fiduciary Net Position**  
**For the year ended June 30, 2019**

	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	\$ 9,576	-	163	414	49	10,104
0803 Lewis Trust (School)	1,336,284	-	20,740	58,055	79,467	1,335,612
0804 Alley Scholarship	9,054	-	141	403	553	9,045
0805 Davidson Scholarship	4,011	-	62	178	224	4,027
0806 Elliot Scholarship	5,861	-	92	263	435	5,781
0807 Friese Scholarship	4,136	-	66	190	526	3,866
0808 Harvie Scholarship	3,148	-	59	145	1,218	2,134
0809 Naylor Scholarship	5	-	-	-	-	5
0810 Norwood Scholarship	68,933	-	12	(5)	1,500	67,440
0811 Reynolds Scholarship	77	-	1	3	-	81
0812 Robinson Scholarship	32	-	1	1	-	34
0813 Schwartz Scholarship	838	-	13	36	4	883
0814 Smart Scholarship	11,171	-	161	483	1,565	10,250
0815 Super Runion Scholarship	6,847	-	106	303	340	6,916
0816 Wiggin Scholarship	7,090	-	111	316	442	7,075
0817 Paul Fiore Scholarship	6,440	-	97	278	36	6,779
0818 John Millington Scholarship	11,300	-	198	512	1,064	10,946
0819 Stu Brown Scholarship	81	-	2	-	-	83
0820 William Linskey Memorial	7,681	-	128	355	1,048	7,116
0821 SPSHS Recycle Club Scholarship	1	-	-	-	-	1
0822 Governor's Restaurant Scholarship	3	-	-	-	-	3
0823 Book Trust	1,289	-	52	22	300	1,063
0824 Eagles Association Scholarship	1	-	-	-	-	1
0825 Sherrie Libby Scholarship	8,536	-	137	379	449	8,603
0826 Gustaf W Johnson Scholarship	514,778	-	7,767	22,310	33,422	511,433
0827 A Varanelli Scholarship	(241)	-	(18)	(11)	3	(273)
0828 Downing Trust	198	-	-	-	-	198
0829 Robert Graff Scholarship	2,852	-	72	136	512	2,548
0830 Rosella Loveitt Trust	1,466	-	35	68	206	1,363
0831 Deveboise Scholarship	15,595	-	301	405	2,000	14,301
0832 TJ Michaud	336	-	5	-	341	-
0833 Walker Scholarship	3,465	840	31	74	2,005	2,405
0835 Ralph Baxter Scholarship	1,345	-	1	27	1	1,372
0836 Scholars	-	122,814	1,700	-	6,000	118,514
7506 Eleanor Hatch Trust	15,354	-	261	665	78	16,202
<b>Total private-purpose trusts</b>	<b>\$ 2,057,543</b>	<b>123,654</b>	<b>32,497</b>	<b>86,005</b>	<b>133,788</b>	<b>2,165,911</b>

# 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
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	17-19

**CITY OF SOUTH PORTLAND, MAINE**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities:										
Net investment in capital assets	\$ 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	\$ 84,566,316
Restricted	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	11,326,214
Unrestricted	14,161,211	14,713,818	17,843,882	18,392,216	11,423,557 (a)	15,159,920	13,880,761	15,435,585	13,762,193	9,526,783
Total governmental activities net position	<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>	<u>\$ 105,419,313</u>
Business-type activities:										
Net investment in capital assets	\$ 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	\$ 52,833,701
Restricted	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	5,418,253
Unrestricted	4,297,811	4,452,700	5,562,693	6,922,600	7,328,083	8,084,079	8,277,339	8,164,927	7,867,011	6,556,199
Total business-type activities net position	<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>	<u>\$ 64,808,153</u>
Primary government:										
Net investment in capital assets	\$ 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	\$ 137,400,017
Restricted	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	16,744,467
Unrestricted	18,459,022	19,166,518	23,406,575	25,314,816	18,751,640 (a)	23,243,999	22,158,100	23,600,512	21,629,204	16,082,982
Total primary government net position	<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>	<u>\$ 170,227,466</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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Governmental activities:</b>										
General government	\$ 9,688,052	\$ 9,760,459	\$ 10,384,706	\$ 10,512,718	\$ 11,234,446	\$ 10,584,081	\$ 13,747,918	\$ 13,548,355	\$ 13,958,497	\$ 11,097,687
Public safety	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	14,378,122
Public works	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	7,990,357
Culture and recreation	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	4,911,749
Transportation and waterfront	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	2,060,680
Health, welfare and social services	422,295	346,737	321,795	329,143	335,866	369,616	521,834	506,108	559,095	566,904
Education	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	53,243,047
School lunch	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	1,885,962
Interest on debt service	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	1,100,838
<b>Total governmental activities expenses</b>	<b>81,005,873</b>	<b>80,664,478</b>	<b>81,390,547</b>	<b>81,869,922</b>	<b>86,428,127</b>	<b>87,807,375</b>	<b>91,321,670</b>	<b>94,785,435</b>	<b>98,447,793</b>	<b>97,235,346</b>
<b>Business-type activities:</b>										
Sewer	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	6,455,769
<b>Total business-type activities expenses</b>	<b>5,588,572</b>	<b>5,721,362</b>	<b>5,632,254</b>	<b>5,885,557</b>	<b>6,133,807</b>	<b>6,147,313</b>	<b>6,154,095</b>	<b>6,203,347</b>	<b>6,345,116</b>	<b>6,455,769</b>
<b>Total primary government expenses</b>	<b>\$ 86,594,445</b>	<b>\$ 86,385,840</b>	<b>\$ 87,022,801</b>	<b>\$ 87,755,479</b>	<b>\$ 92,561,934</b>	<b>\$ 93,954,688</b>	<b>\$ 97,475,765</b>	<b>\$ 100,988,782</b>	<b>\$ 104,792,909</b>	<b>\$ 103,691,115</b>
<b>Program Revenues</b>										
<b>Governmental activities:</b>										
Charges for services:										
General government	\$ 460,562	\$ 291,417	\$ 305,479	\$ 514,857	\$ 417,451	\$ 510,092	\$ 831,509	\$ 442,734	\$ 414,864	\$ 414,772
Public safety	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	1,898,476
Public works	227,948	76,690	200,634	331,600	283,953	300,711	308,979	386,056	242,771	253,305
Culture and recreation	1,026,341	945,933	923,531	922,237	922,321	974,204	1,078,408	1,119,989	1,316,027	1,410,321
Transportation and waterfront	249,769	285,060	393,663	418,198	439,386	417,158	389,317	376,949	374,004	375,738
Education	94,400	114,136	119,035	57,030	37,159	55,695	105,425	126,000	126,463	124,996
School lunch program	617,646	559,536	559,536	559,536	559,536	559,536	559,536	556,652	639,552	659,174
Operating grants and contributions	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	14,806,576
Capital grants and contributions	438,734	1,888,618	479,280	518,319	1,574,695	382,528	1,917,714	1,783,472	468,032	375,205
<b>Total governmental activities program revenues</b>	<b>17,892,988</b>	<b>16,680,232</b>	<b>16,424,052</b>	<b>15,210,992</b>	<b>18,678,037</b>	<b>18,018,032</b>	<b>20,279,252</b>	<b>21,662,518</b>	<b>20,819,856</b>	<b>20,318,563</b>
<b>Business-type activities:</b>										
Charges for services:										
Sewer	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	6,080,533
Capital grants and contributions	207,671	63,392	110,000	138,232	-	-	100,000	254,765	-	-
<b>Total business-type activities program revenues</b>	<b>5,142,280</b>	<b>5,461,330</b>	<b>5,546,377</b>	<b>5,775,425</b>	<b>5,927,684</b>	<b>5,927,684</b>	<b>6,022,343</b>	<b>6,263,387</b>	<b>6,015,315</b>	<b>6,080,533</b>
<b>Total primary government program revenues</b>	<b>\$ 23,035,268</b>	<b>\$ 22,141,562</b>	<b>\$ 21,970,429</b>	<b>\$ 20,986,417</b>	<b>\$ 24,605,721</b>	<b>\$ 23,945,716</b>	<b>\$ 26,301,595</b>	<b>\$ 27,925,905</b>	<b>\$ 26,835,171</b>	<b>\$ 26,399,096</b>

**CITY OF SOUTH PORTLAND**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Net (expense)/revenue</b>										
Governmental activities	\$ (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)	\$ (76,916,783)
Business-type activities	(446,292)	(260,032)	(85,877)	(110,132)	(206,123)	(326,984)	(131,752)	60,040	(329,801)	(375,236)
<b>Total primary government net (expense)/revenue</b>	<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>	<u>\$ (77,292,019)</u>
<b>General Revenues and other Changes in Net Position</b>										
Governmental activities:										
Taxes:										
Property taxes, levied for general purposes	\$ 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	\$ 68,265,075
Motor vehicle excise tax	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	7,893,886
Cable television franchise	175,000	180,000	185,000	176,253	166,543	151,779	120,000	120,000	120,000	120,000
Unrestricted grants and contributions	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	5,165,596
Miscellaneous	976,023	1,224,520	1,400,096	1,224,458	1,088,123	1,169,599	945,284	986,617	824,864	1,002,266
Gain (Loss) on sale of assets/property	-	289,956	(121,631)	-	-	-	-	-	-	-
Interest and investment earnings	948,180	829,187	751,519	431,930	592,776	581,216	630,112	411,583	407,993	1,578,387
Transfers	(4,726,293)	(210,802)	(1,816,658)	(298,992)	(306,075)	(195,242)	(1,856,609) (a)	1,808,295	(3,363,343)	(620,941)
<b>Total governmental activities</b>	<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>	<u>\$ 83,404,269</u>
Business-type activities:										
Interest and investment earnings	43,666	30,537	30,143	27,079	30,101	48,777	76,744	79,684	78,264	113,512
Gain (Loss) on sale of assets/property	-	(621,367)	-	-	-	-	-	-	-	-
Transfers	4,726,293	210,802	1,816,658	298,992	306,075	195,242	1,856,609 (a)	(1,808,295)	3,363,343	620,941
<b>Total business-type activities</b>	<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>	<u>734,453</u>
<b>Total primary government</b>	<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>	<u>\$ 84,138,722</u>
<b>Change in Net Position</b>										
Governmental activities	\$ (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)	\$ 6,487,486
Business-type activities	4,323,667	(640,060)	1,760,924	215,939	130,053	(82,965)	1,801,601	(1,668,571)	3,111,806	359,217
<b>Total primary government</b>	<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>	<u>\$ 6,846,703</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.

**CITY OF SOUTH PORTLAND, MAINE**  
**Program Revenues by Function/Program**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

Function/Program	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities:										
General government	\$ 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	\$ 962,243
Public safety	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	2,284,069
Public works	676,642	420,743	551,896	828,918	887,641	683,239	1,738,026	1,187,743	517,024	582,644
Culture and recreation	1,026,341	947,023	923,531	922,237	922,321	974,204	1,078,408	1,119,989	1,316,027	1,410,321
Transportation and waterfront	438,416	1,581,186	690,767	677,047	1,560,803	883,678	1,438,633	2,084,690	1,294,208	1,189,062
Health, welfare and social services	169,058	131,513	99,697	113,648	125,937	124,747	284,231	250,007	296,491	254,717
Education	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	13,635,507
Total governmental activities	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	20,318,563
Business-type activities:										
Sewer	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	6,080,533
Total business-type activities	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	6,080,533
Total primary government	<u>\$ 23,035,268</u>	<u>\$ 22,141,562</u>	<u>\$ 21,970,429</u>	<u>\$ 20,986,417</u>	<u>\$ 24,605,721</u>	<u>\$ 23,838,271</u>	<u>\$ 26,301,595</u>	<u>\$ 27,925,905</u>	<u>\$ 26,835,171</u>	<u>\$ 26,399,096</u>

**CITY OF SOUTH PORTLAND, MAINE**  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General fund:										
Nonspendable	\$ -	\$ 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	2,022,736
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	3,984,988
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	4,044,926
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	13,521,328
Total general fund	<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>	<u>\$ 23,573,978</u>
All other governmental funds:										
Nonspendable	\$ 198,949	\$ 218,310	\$ 218,310	\$ 218,310	\$ 228,559	\$ 228,559	\$ 241,859	\$ 246,523	\$ 241,093	\$ 229,141
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	9,430,898
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	11,056,337
Unassigned	(147,328)	(137,479)	(263,166)	(116,930)	(69,544)	(8,263)	(1,059,302)	(92,080)	(193,496)	(859,755)
Total all other governmental funds	<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>	<u>\$ 19,856,621</u>

**CITY OF SOUTH PORTLAND, MAINE**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Revenues</b>										
Taxes	\$ 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	\$ 76,229,761
Intergovernmental	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	20,347,377
Licenses and permits	768,097	843,138	785,020	1,025,315	966,203	893,186	1,162,225	1,224,384	1,081,073	1,106,919
Charges for services	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	3,984,213
Unclassified	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	2,254,358
Interest	948,180	829,187	751,519	431,930	592,776	581,216	630,112	411,583	407,993	1,578,387
<b>Total revenues</b>	<b>82,961,508</b>	<b>84,273,031</b>	<b>85,316,085</b>	<b>85,680,135</b>	<b>89,977,118</b>	<b>93,417,462</b>	<b>97,688,090</b>	<b>99,448,667</b>	<b>100,336,433</b>	<b>105,501,015</b>
<b>Expenditures</b>										
General government	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	12,788,538
Public safety	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	12,017,983
Public works	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	5,547,431
Culture and recreation	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	4,215,218
Transportation and waterfront	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	1,561,608
Health, welfare and social services	422,295	346,737	321,795	329,143	335,866	369,616	521,834	506,108	559,095	566,904
Education	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	51,055,944
School lunch program	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	1,885,962
County tax	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	2,785,695
Other	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	1,869,725
Capital projects	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	4,513,844
Debt Service:										
Principal	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	4,423,975
Interest expense	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	1,560,333
<b>Total expenditures</b>	<b>82,433,054</b>	<b>87,254,785</b>	<b>87,496,335</b>	<b>109,007,126</b>	<b>101,120,250</b>	<b>98,484,819</b>	<b>95,454,525</b>	<b>106,803,116</b>	<b>104,712,943</b>	<b>104,793,160</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>528,454</b>	<b>(2,981,754)</b>	<b>(2,180,250)</b>	<b>(23,326,991)</b>	<b>(11,143,132)</b>	<b>(5,067,357)</b>	<b>2,233,565</b>	<b>(7,354,449)</b>	<b>(4,376,510)</b>	<b>707,855</b>

**CITY OF SOUTH PORTLAND, MAINE**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Other financing sources (uses)</b>										
Proceeds - Bonds	\$ 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	1,412,779
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	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	4,005,186
Transfers out	(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)	(4,626,127)
<b>Total other financing sources (uses)</b>	<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>	<u>791,838</u>
<b>Net change in fund balances</b>	<u>\$ 2,178,658</u>	<u>\$ (2,234,756)</u>	<u>\$ 28,712,866</u>	<u>\$ (22,473,233)</u>	<u>\$ (1,618,406)</u>	<u>\$ (5,262,599)</u>	<u>\$ 567,816</u>	<u>\$ 8,160,861</u>	<u>\$ (7,093,435)</u>	<u>\$ 1,499,693</u>
<b>Total Debt Service including education</b>	3,442,285	3,729,355	3,454,307	3,756,533	5,786,569	6,232,124	6,092,336	5,987,104	6,107,087	5,984,308
<b>Capital Expenditures (per Statement 5)</b>	4,106,567	8,034,449	7,783,805	29,499,214	15,815,164	9,828,671	7,120,178	14,608,302	7,702,848	5,622,353
<b>Debt service as a percentage of noncapital expenditures</b>	4.39%	4.71%	4.33%	4.72%	6.21%	6.83%	6.67%	6.49%	6.30%	6.03%

**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
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
2019	65,176,305	7,893,886	364,035	73,434,226	2,795,535	-	76,229,761

(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**

<b>Fiscal Year</b>	<b>State Revenue Sharing</b>	<b>School Aid</b>	<b>General Assistance</b>	<b>Homestead Reimb</b>	<b>Business Equipment Tax Exemption (a)</b>	<b>Other State Aid (b)</b>	<b>Total State Aid</b>
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	1,243,362	6,419,831	250,007	729,461	1,648,477	801,921	11,093,059
2019	1,335,998	6,198,835	254,717	1,185,346	1,960,942	838,927	11,774,765

(a) Excludes BETE revenue recognized in the TIF fund

(b) MDEA Revenue, MDOT Revenue, Section 5307, and Veterans exemption reimbursement

**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							
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%
2019	1,974,887,460	1,385,473,700	324,903,900	3,685,265,060	151,109,994	3,534,155,066	17.70	4,308,100,000	82.0%

(a) Maine Bureau of Property Taxation, state equalized values.

	Homestead Assessed Values	Homestead Estimated Actual Values	BETE Assessed Values	BETE Estimated Actual Values
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
2019	109,660,000	109,660,000	235,917,900	251,486,686

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
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
2019	5.39	12.31	17.70	0.80	18.50

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	2019			2010		
	Assessed Valuation	Rank	Percentage of Total Assessed Value	Assessed Valuation	Rank	Percentage of Total Assessed Value
GGP- MAINE MALL, LLC	\$ 243,315,200	1	6.60%	\$ 253,633,000	1	6.79%
TEXAS INSTRUMENTS INCORPORATED	(a) 178,799,100	2	4.85%	208,302,700	2	5.58%
PORTLAND PORTFOLIO I LLC	(c) 60,123,800	3	1.63%	56,687,300	5	1.52%
HANNAFORD/DELHAIZE AMERICA	53,807,400	4	1.46%	59,139,900	4	1.58%
CENTRAL MAINE POWER COMPANY	42,659,400	5	1.16%	30,574,300	8	0.82%
ON SEMICONDUCTOR CORP.	(b) 38,577,100	6	1.05%	72,304,000	3	1.94%
PORTLAND PIPE LINE CORP.	31,464,800	7	0.85%	47,433,000	6	1.27%
NORTHERN UTILITIES, INC	30,054,800	8	0.82%			0.00%
MACY'S/ASGREC TWO, INC.	25,567,000	9	0.69%	25,169,700	10	0.67%
WIM CORE PORTFOLIO OWNER LLC	25,313,300	10	0.69%			0.00%
PORTLAND NEWSPAPERS				43,539,800	7	1.17%
ANTHEM				29,847,200	9	0.80%
	<u>729,681,900</u>		<u>19.80%</u>	<u>826,630,900</u>		<u>22.14%</u>
Total Assessed Valuation	\$ 3,685,265,060			\$ 3,734,147,700		
Includes:						
Municipal valuation	3,534,155,066			3,566,196,500		
TIF valuation	<u>151,109,994</u>			<u>167,951,200</u>		
	\$ <u>3,685,265,060</u>			\$ <u>3,734,147,700</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
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%	1,086,972	58,602,623	99.95%
2014	59,449,469	58,468,581	98.35%	948,936	59,417,517	99.95%
2015	61,546,876	60,720,014	98.66%	795,176	61,515,190	99.95%
2016	62,846,082	62,226,796	99.01%	576,390	62,803,186	99.93%
2017	63,908,158	63,257,315	98.98%	603,414	63,860,729	99.93%
2018	65,547,237	64,890,327	99.00%	414,371	65,304,698	99.63%
2019	68,177,403	67,337,460	98.77%	-	67,337,460	98.77%

**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 (g)	Capital Lease	General Obligation Bonds						
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 (f)	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%
2019	48,472,852	2,582,141	3,174,573	54,229,566	569,570,562	9.52%	25,002	2,169	1.13%

(a) See Table 16. Amount shown is per capita income multiplied by population.

(b) For year 2010, 2000 Census, U.S. Department of Commerce, Bureau of the Census.

For years 2011 through 2019, 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) \$12.7 Million in GOB's issued for new Municipal Services Facility.

(g) Includes unamortized bond premiums.

**CITY OF SOUTH PORTLAND, MAINE**  
**Direct and Overlapping Governmental Activities Debt**  
**June 30, 2019**

Jurisdiction	Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Government
Direct:			
City of South Portland General Obligation	\$ 48,472,852	100.00%	\$ 48,472,852
City of South Portland Capital Leases	2,582,141	100.00%	2,582,141
<b>Total direct debt</b>	<b>51,054,993</b>		<b>51,054,993</b>
Overlapping:			
Portland Water District	53,286,036	13.68%	7,289,530
Cumberland County	37,893,997	9.19%	3,481,402
<b>Total overlapping debt</b>	<b>91,180,033</b>		<b>10,770,932</b>
<b>Total direct and overlapping debt</b>	<b>\$ 142,235,026</b>		<b>\$ 61,825,925</b>

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, 2019**

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 2019 State Valuation of \$4,308,100,000, 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%	\$ 430,810,000	\$ 33,467,558	\$ 397,342,442
Storm or Sanitary Sewer	7.50%	323,107,500	3,174,573	319,932,927
Municipal	7.50%	323,107,500	11,430,000	311,677,500
<b>Total Maximum Debt</b>	<b>15.00%</b>	<b>\$ 646,215,000</b>	<b>\$ 48,072,131</b>	<b>\$ 598,142,869</b>

**Legal Debt Margin Calculation for Fiscal Year 2019**

State Valuation	\$ 4,308,100,000
Debt Limit - 15% of State Valuation	646,215,000
Less outstanding debt applicable to debt limit	<u>(48,072,131)</u>
<b>Legal Debt Margin</b>	<b><u>\$ 598,142,869</u></b>

	<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>	<u>2019</u>
Debt limit	\$ 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	\$ 646,215,000
Total debt applicable to limit	<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>	<u>48,072,131</u>
Legal debt margin	\$ 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	\$ 598,142,869
Total debt applicable to the limit as a percentage of debt limit	4.49%	4.24%	9.38%	9.05%	10.03%	9.53%	8.67%	10.09%	8.69%	7.44%

(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**

<b>Employer</b>	<b>2019</b>			<b>2010</b>		
	<b>(a) Employees</b>	<b>Rank</b>	<b>Percentage of Total City Employment</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total City Employment</b>
UnumProvident Life Insurance Co.	2,582	1	10.33%	3,500	1	14.89%
City of South Portland	921	2	3.68%	865	4	3.68%
WEX Inc. (formerly Wright Express)	750	3	3.00%	720	5	3.06%
Hannaford	720	4	2.88%			0.00%
Southern Maine Community College	615	5	2.46%	250	7	1.06%
Anthem/Blue Cross & Blue Shield of Maine	492	6	1.97%	950	3	4.04%
Texas Instruments (formerly National Semi)	475	7	1.90%	520	6	2.21%
ON Semiconductor	409	8	1.64%	1,100	2	4.68%
United Parcel Service	290	9	1.16%	200	8	0.85%
Macy's	125	10	0.50%	150	9	0.64%
Marriott Corporation				148	10	0.63%
	7,379		29.52%	8,403		35.74%

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**

<b>Fiscal Year</b>	<b>Population (a)</b>	<b>Personal Income (b)</b>	<b>Per Capita Personal Income (a)</b>	<b>Median Age (a)</b>	<b>School Enrollment (d)</b>	<b>Unemployment Rate (c)</b>
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%
2019	25,002	569,570,562	22,781	39.40	2,979	2.60%

(a) For year 2010, 2000 Census, U.S. Department of Commerce, Bureau of the Census.

For years 2011 through 2019, 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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>General Government</b>										
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	4.0	4.0	4.0	4.5	5.0
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	16.0	17.0	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	6.5
Planning department	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	4.0
Human resources	2.0	3.0	3.0	3.0	3.0	3.0	3.0	3.5	4.0	4.0
City building	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0	9.0
Sustainability	-	-	-	-	-	-	1.0	1.0	1.5	1.5
<b>Public Safety</b>										
Police	55.0	56.0	55.0	56.0	58.0	59.0	59.0	60.0	61.0	62.0
Fire	64.0	65.0	67.0	68.0	69.0	69.5	69.5	69.5	69.5	73.5
Dispatch	11.0	10.0	9.0	8.0	6.0	5.0	3.0	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	6.0
<b>Public Works</b>										
Public Works	21.0	20.0	20.0	20.0	21.0	22.0	22.0	22.5	23.0	23.0
<b>Parks and Recreation</b>										
Parks	11.5	11.5	11.5	11.5	11.5	13.5	13.5	13.5	13.5	14.0
Recreation	22.0	22.0	22.0	22.0	22.0	21.0	21.0	21.0	21.0	14.0
<b>Public Library</b>										
Main Library	11.0	11.0	11.0	11.0	11.0	11.0	10.0	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
<b>Transportation and Waterfront</b>										
Transportation and Waterfront	13.0	12.0	13.0	12.0	13.0	15.0	16.0	17.0	18.0	18.0
<b>Health and Welfare</b>										
Health and Welfare	1.5	1.5	1.5	1.5	1.5	2.0	2.0	2.0	2.0	2.0
<b>School</b>										
School	579.0	571.0	571.0	561.0	568.0	570.0	565.0	570.0	605.0	605.0
<b>Water Resource</b>										
Water Resource	26.0	28.0	29.0	29.0	29.0	29.5	29.0	29.0	29.0	29.0
<b>Total</b>	<b>866.0</b>	<b>859.0</b>	<b>862.0</b>	<b>852.0</b>	<b>862.0</b>	<b>870.5</b>	<b>864.0</b>	<b>872.0</b>	<b>912.0</b>	<b>920.5</b>

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>Fiscal Year</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>	<u>2019</u>
Police (b)										
Physical arrests	750	833	693	745	636	676	599	551	440	497
Calls for Service	32,028	33,009	30,740	34,071	37,391	36,361	36,337	33,738	33,577	34,825
UCR - Crime Index	1,085	946	923	1,013	923	1,012	804	620	592	565
Fire										
Fire calls	1,283	1,192	1,173	1,137	1,327	1,366	1,222	1,166	1,297	1,191
Medical calls	2,768	3,026	3,240	3,142	2,915	3,089	3,279	3,295	3,328	3,522
Inspections	1,600	1,698	1,749	1,670	1,808	1,923	1,915	2,186	2,040	2,085
Refuse Collection										
Refuse collected (tons)	6,633	6,253	6,244	5,878	5,705	5,643	5,519	6,147	5,834	5,635
Recyclables collected (tons)	2,457	2,461	2,323	2,278	2,292	2,333	2,243	2,289	2,277	2,307
Other public works										
Street resurfacing (miles)	5.21	5.01	4.50	4.00	3.50	2.90	2.90	2.90	2.25	2.30
Potholes repaired	241	250	225	235	255	220	125	220	162	260
Parks and Recreation										
Community center admissions	158,224	155,153	177,390	185,868	190,549	189,242	190,143	190,143	186,890	190,138
Library										
Items in collection (a)	106,527	104,062	99,316	102,906	103,838	103,104	107,109	107,109	107,489	109,535
Total items circulated (a)	277,641	288,602	262,125	267,654	213,668	200,337	260,865	260,865	192,021	188,391
Total items borrowed (a)	24,826	21,242	21,088	21,183	19,184	19,353	25,836	25,836	25,869	28,190
Water Resource										
Average daily sewage treatment (thousands of gallons)	7,613	6,610	6,740	6,273	6,139	6,078	5,496	6,078	5,850	6,107
Transit										
Total route miles	210,169	193,242	196,295	189,007	203,469	203,469	200,557	209,286	218,885	226,251
Passengers	219,749	211,634	247,370	263,124	258,617	259,824	246,931	270,930	273,167	259,640

**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 2009-2018.

**CITY OF SOUTH PORTLAND, MAINE**  
**Capital Asset Statistics by Function**  
**Last Ten Fiscal Years**

<b>Function</b>	<b>Fiscal Year</b>									
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>General Government</b>										
Buildings	6	7	7	7	7	7	7	7	7	7
Vehicles	1	1	1	1	1	1	1	1	1	1
<b>Police Department</b>										
Buildings	2	2	2	2	2	2	2	2	2	2
Vehicles	39	38	35	39	38	34	34	35	35	38
<b>Fire Department</b>										
Buildings	7	7	7	7	7	7	7	7	7	7
Vehicles	26	27	27	28	28	28	28	25	25	27
<b>Code Enforcement</b>										
Buildings	-	1	1	1	1	1	1	1	1	1
Vehicles	4	4	4	5	5	6	6	6	6	6
<b>Public Works</b>										
Buildings	7	7	7	7	7	7	7	7	8	8
Streets (miles)	115	115	115	115	115	115	115	115	115	115
Vehicles/Trucks	11	10	11	12	12	12	12	12	12	11
Heavy Vehicles	37	38	39	39	39	39	39	34	34	35
<b>Culture and recreation</b>										
Buildings	14	14	14	14	15	15	15	15	15	15
Vehicles	18	18	18	17	18	19	19	24	24	24
<b>Transportation &amp; Waterfront</b>										
Buildings	2	2	2	2	3	3	3	3	2	2
Buses	7	12	12	8	10	10	10	8	8	7
Vehicles	2	2	2	2	2	2	2	2	2	2
<b>Water Resources</b>										
Buildings	38	38	38	38	38	38	38	38	38	38
Vehicles	23	24	23	23	23	23	23	23	23	22
<b>School Department</b>										
Schools	9	8	8	8	8	8	8	8	8	8
Buildings	4	4	4	4	4	4	4	4	4	4
Portable Classrooms	2	2	3	3	3	3	3	3	3	5
School Buses	23	22	22	23	23	23	23	29	29	31
Vehicles	8	7	8	7	7	7	7	7	7	9

**Sources:** Various city departments and the City's capital asset database.

## City of South Portland Budget History

Fiscal Year	Municipal Approp.	Dollar Change	Percent Change	County Approp.	Dollar Change	Percent Change	Capital Reserve	Dollar Change	Percent 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	na
1999	\$19,219,213	\$767,027	4.16%	\$1,289,523	\$24,009	1.90%	\$689,443	\$189,443	37.89%
2000	\$20,368,695	\$1,149,482	5.98%	\$1,244,518	(\$45,005)	-3.49%	\$565,000	(\$124,443)	-18.05%
2001	\$21,591,755	\$1,223,060	6.00%	\$1,335,095	\$90,577	7.28%	\$1,140,101	\$575,101	101.79%
2002	\$22,910,032	\$1,318,277	6.11%	\$1,486,495	\$151,400	11.34%	\$1,046,900	(\$93,201)	-8.17%
2003	\$22,687,422	(\$222,610)	-0.97%	\$1,769,580	\$283,085	19.04%	\$347,120	(\$699,780)	-66.84%
2004	\$22,748,043	\$60,621	0.27%	\$1,884,150	\$114,570	6.47%	\$788,330	\$441,210	127.11%
2005	\$23,765,228	\$1,017,185	4.47%	\$1,888,324	\$4,174	0.22%	\$550,670	(\$237,660)	-30.15%
2006	\$24,610,020	\$844,792	3.55%	\$1,916,839	\$28,515	1.51%	\$0	(\$550,670)	-100.00%
2007	\$25,773,697	\$1,163,677	4.73%	\$1,916,991	\$152	0.01%	\$0	\$0	na
2008	\$26,964,280	\$1,190,583	4.62%	\$1,941,542	\$24,551	1.28%	\$0	\$0	na
2009	\$27,802,987	\$838,707	3.11%	\$1,999,427	\$57,885	2.98%	\$0	\$0	na
2010	\$27,463,860	(\$339,127)	-1.22%	\$2,034,423	\$34,996	1.75%	\$0	\$0	na
2011	\$27,174,401	(\$289,459)	-1.05%	\$2,058,577	\$24,154	1.19%	\$506,623	\$506,623	na
2012	\$28,082,534	\$908,133	3.34%	\$2,072,476	\$13,899	0.68%	\$1,050,000	\$543,377	107.25%
2013	\$28,585,977	\$503,443	1.79%	\$2,075,037	\$2,561	0.12%	\$1,350,000	\$300,000	28.57%
2014	\$29,082,149	\$496,172	1.74%	\$2,215,084	\$140,047	6.75%	\$300,000	(\$1,050,000)	-77.78%
2015	\$30,247,620	\$1,165,471	4.01%	\$2,327,942	\$112,858	5.09%	\$0	(\$300,000)	-100.00%
2016	\$31,359,989	\$1,112,369	3.68%	\$2,434,056	\$106,114	4.56%	\$0	\$0	na
2017	\$32,604,547	\$1,244,558	3.97%	\$2,504,088	\$70,032	2.88%	\$0	\$0	na
2018	\$34,109,596	\$1,505,049	4.62%	\$2,598,030	\$93,942	3.75%	\$0	\$0	na
2019	\$35,205,632	\$1,096,036	3.21%	\$2,785,695	\$187,665	7.22%	\$0	\$0	na
2020	\$37,065,347	\$1,859,715	5.28%	\$2,952,578	\$166,883	5.99%	\$0	\$0	na
2021	\$38,230,445	\$1,165,098	3.14%	\$3,084,423	\$131,845	4.47%	\$0	\$0	na
Fiscal Year	School Dept. Appropriation	Dollar Change	Percent Change	Total School App.	Dollar Change	Percent Change	Total Appropriation	Dollar Change	Percent Change
1994	\$18,829,433	\$829,982	4.61%	\$18,829,433	\$829,982	4.61%	\$35,427,815	\$1,395,074	4.10%
1995	\$19,708,768	\$879,335	4.67%	\$19,708,768	\$879,335	4.67%	\$37,082,047	\$1,654,232	4.67%
1996	\$21,109,302	\$1,400,534	7.11%	\$21,109,302	\$1,400,534	7.11%	\$39,760,289	\$2,678,242	7.22%
1997	\$22,425,146	\$1,315,844	6.23%	\$22,425,146	\$1,315,844	6.23%	\$41,520,178	\$1,759,889	4.43%
1998	\$23,048,107	\$622,961	2.78%	\$23,548,107	\$1,122,961	5.01%	\$43,265,807	\$1,745,629	4.20%
1999	\$24,298,651	\$1,250,544	5.43%	\$24,988,094	\$1,439,987	6.12%	\$45,496,830	\$2,231,023	5.16%
2000	\$25,662,344	\$1,363,693	5.61%	\$26,227,344	\$1,239,250	4.96%	\$47,840,557	\$2,343,727	5.15%
2001	\$27,037,126	\$1,374,782	5.36%	\$28,177,227	\$1,949,883	7.43%	\$51,104,077	\$3,263,520	6.82%
2002	\$29,716,921	\$2,679,795	9.91%	\$30,763,821	\$2,586,594	9.18%	\$55,160,348	\$4,056,271	7.94%
2003	\$32,176,592	\$2,459,671	8.28%	\$32,523,712	\$1,759,891	5.72%	\$56,980,714	\$1,820,366	3.30%
2004	\$32,646,082	\$469,490	1.46%	\$33,434,412	\$910,700	2.80%	\$58,066,605	\$1,085,891	1.91%
2005	\$35,189,016	\$2,542,934	7.79%	\$35,739,686	\$2,305,274	6.89%	\$61,393,238	\$3,326,633	5.73%
2006	\$36,205,662	\$1,016,646	2.89%	\$36,205,662	\$465,976	1.30%	\$62,732,521	\$1,339,283	2.18%
2007	\$37,542,545	\$1,336,883	3.69%	\$37,542,545	\$1,336,883	3.69%	\$65,233,233	\$2,500,712	3.99%
2008	\$39,061,628	\$1,519,083	4.05%	\$39,061,628	\$1,519,083	4.05%	\$67,967,450	\$2,734,217	4.19%
2009	\$39,952,991	\$891,363	2.28%	\$39,952,991	\$891,363	2.28%	\$69,755,405	\$1,787,955	2.63%
2010	\$39,455,123	(\$497,868)	-1.25%	\$39,455,123	(\$497,868)	-1.25%	\$68,953,406	(\$801,999)	-1.15%
2011	\$37,374,164	(\$2,080,959)	-5.27%	\$37,880,787	(\$1,574,336)	-3.99%	\$67,113,765	(\$1,839,641)	-2.67%
2012	\$38,067,412	\$693,248	1.85%	\$39,117,412	\$1,236,625	3.26%	\$69,272,422	\$2,158,657	3.22%
2013	\$40,016,741	\$1,949,329	5.12%	\$41,366,741	\$2,249,329	5.75%	\$72,027,755	\$2,755,333	3.98%
2014	\$43,002,556	\$2,985,815	7.46%	\$43,302,556	\$1,935,815	4.68%	\$74,599,789	\$2,572,034	3.57%
2015	\$44,804,796	\$1,802,240	4.19%	\$44,804,796	\$1,502,240	3.47%	\$77,380,358	\$2,780,569	3.73%
2016	\$46,113,804	\$1,309,008	2.92%	\$46,113,804	\$1,309,008	2.92%	\$79,907,849	\$2,527,491	3.27%
2017	\$47,679,294	\$1,565,490	3.39%	\$47,679,294	\$1,565,490	3.39%	\$82,787,929	\$2,880,080	3.60%
2018	\$49,205,018	\$1,525,724	3.20%	\$49,205,018	\$1,525,724	3.20%	\$85,912,644	\$3,124,715	3.77%
2019	\$50,346,899	\$1,141,881	2.32%	\$50,346,899	\$1,141,881	2.32%	\$88,338,226	\$2,425,582	2.82%
2020	\$52,356,520	\$2,009,621	3.99%	\$52,356,520	\$2,009,621	3.99%	\$92,374,445	\$4,036,219	4.57%

**City of South Portland  
Budget History**

2021	\$53,604,055	\$1,247,535	2.38%	\$53,604,055	\$1,247,535	2.38%	\$94,918,923	\$2,544,478	2.75%
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## City of South Portland Budget History

<b>Fiscal Year</b>	<b>Total Need From Taxes</b>	<b>Dollar Change</b>	<b>Percent Change</b>	<b>Tax Rate</b>	<b>Percent Increase</b>
1993	\$26,523,838	\$136,013	0.52%	\$27.60	2.99%
1994	\$27,372,928	\$849,090	3.20%	\$19.60	Revaluation
1995	\$27,951,835	\$578,907	2.11%	\$19.60	0.00%
1996	\$29,298,844	\$1,347,009	4.82%	\$20.24	3.27%
1997	\$30,507,851	\$1,209,007	4.13%	\$19.94	-1.48%
1998	\$32,206,901	\$1,699,050	5.57%	\$19.44	-2.51%
1999	\$33,138,864	\$931,963	2.89%	\$19.44	0.00%
2000	\$35,343,425	\$2,204,561	6.65%	\$20.43	5.09%
2001	\$37,851,329	\$2,507,904	7.10%	\$21.55	5.48%
2002	\$42,535,670	\$4,684,341	12.38%	\$23.30	8.12%
2003	\$43,354,908	\$819,238	1.93%	\$17.06	Revaluation
2004	\$44,479,305	\$1,124,397	2.59%	\$17.49	2.52%
2005	\$46,546,474	\$2,067,169	4.65%	\$18.10	3.49%
2006	\$46,971,257	\$424,783	0.91%	\$18.27	0.94%
2007	\$48,809,321	\$1,838,064	3.91%	\$13.10	Revaluation
2008	\$50,977,823	\$2,168,502	4.44%	\$13.69	4.50%
2009	\$51,630,233	\$652,410	1.28%	\$14.00	2.26%
2010	\$52,148,676	\$518,443	1.00%	\$14.70	Revaluation
2011	\$52,699,426	\$550,750	1.06%	\$15.70	Revaluation
2012	\$54,041,790	\$1,342,364	2.55%	\$16.10	2.55%
2013	\$55,926,955	\$1,885,165	3.49%	\$16.50	2.48%
2014	\$56,799,997	\$873,042	1.56%	\$16.70	1.56%
2015	\$58,730,418	\$1,930,421	3.40%	\$17.10	2.40%
2016	\$59,938,234	\$1,207,816	2.06%	\$17.40	1.78%
2017	\$60,951,539	\$1,013,305	1.69%	\$17.70	1.72% Homestead adjustment
2018	\$62,134,820	\$1,183,281	1.94%	\$18.00	1.69%
2019	\$64,531,446	\$2,396,626	3.86%	\$18.50	2.78%
2020	\$66,708,699	\$2,177,253	3.37%	\$19.10	3.24%
2021	\$69,913,498	\$3,204,799	4.80%	\$19.94	4.40%

**City of South Portland**  
**FY2021 LD 1 Worksheet (with Comparison FY20)**  
**PURSUANT TO Sec. C-1. 30-A M.R.S.A. § 5721-A**

	<u>FY20</u>	<u>FY21</u>
1. Prior Year Property Tax Levy/Limit for Municipal Services	26,331,079	27,499,366
2. Income Growth Factor (State Planning Office calculation)	0.0277	0.0289
3. Property Growth Factor (see property growth sheet)	0.0184	0.0111
4. LD 1 Growth Limit Factor (Line 2 + Line 3)	0.0461	0.0400
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.)	1.0461	1.0400
6. Net New State Funding (see instruction sheet)		
6A. Net New Revenue Sharing	45,576	331,584
6B. Loss of Revenue Sharing		
7. Multiply Line 1 by Line 5	27,544,942	28,599,340
8. FY2021 Property Tax Levy Limit		
8A. Line 7 less Line 6A (complete only if data is reported in 6A)	27,499,366	28,267,756
8B. Line 7 plus Line 6B (complete only if data is reported in 6B)		
9. FY2021 Adopted Municipal Appropriations (Do not include any school appropriations.)	37,065,347	38,230,445
10. FY2021 Adopted Total Deductions (Do not include any school revenues.)	17,642,769	18,821,130
11. 2021 Municipal Property Tax Levy (Line 9 less Line 10)	19,422,578	19,409,315
12. Over/(Under) Limit (Line 11 less Line 8 )*	(8,076,788)	(8,858,441)

\* 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 2021  
 FY2020-2021 MUNICIPAL PROPERTY TAX GROWTH FACTOR  
 PURSUANT TO Sec. C-1. 30-A M.R.S.A. § 5721-A.1.C.

4/1/2019 Total Valuation	+	\$3,686,331,560
Less: from Valuation Update		\$0
Abatements		\$276,500
Supplements	+	\$0
Adjust 2019 Valuation	=	\$3,686,055,060
		\$3,686,055,060
Real Estate Growth		24,650,700.00
Personal Property Growth		16,089,800
		\$40,740,500
Total		\$40,740,500
Property Tax Growth		1.11%

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, 3<sup>RD</sup> FLOOR  
78 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0078

SERVING THE PUBLIC AND DELIVERING ESSENTIAL SERVICES TO STATE GOVERNMENT

JANET T. MILLS  
GOVERNOR

KIRSTEN LC FIGUEROA  
COMMISSIONER

TO: Municipal and County Officials  
DATE: September 24, 2019  
RE: **Next Year's LD 1 Average Personal Income Growth is 2.89%**

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 1/1/2020 - 12/31/2020 budget year for municipalities on a calendar-year budget or the 7/1/2020 - 6/30/2021 budget year for municipalities on a fiscal-year budget), the State Economist has determined average personal income growth to be 2.89%. The table below shows how this figure was calculated.

Calendar Year	Nominal Personal Income (thousands)	% Change
2008	\$49,300,648	
2009	\$49,267,554	-0.07%
2010	\$50,330,477	2.16%
2011	\$52,424,425	4.16%
2012	\$53,490,022	2.03%
2013	\$53,346,395	-0.27%
2014	\$55,650,013	4.32%
2015	\$57,947,719	4.13%
2016	\$59,697,097	3.02%
2017	\$62,173,463	4.15%
2018	\$65,454,140	5.28%
<b>AVERAGE</b>		<b>2.89%</b>

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." 2018 is currently the most recent year for which data is available.

**SOUTH PORTLAND SCHOOL DEPARTMENT**

**BOARD OF EDUCATION**

**FISCAL YEAR 2020-2021**

**BUDGET SUMMARY**

**PART I - BUDGET - LOCALLY SUPPORTED PROGRAMS**

	<i><b>FY20 Budget</b></i>	<i><b>FY21 Budget</b></i>	<i><b>% Change</b></i>
<i><b>REGULAR INSTRUCTION</b></i>	<i><b>21,742,852</b></i>	<i><b>22,323,580</b></i>	<i><b>2.7%</b></i>
<i><b>SPECIAL EDUCATION</b></i>	<i><b>9,944,148</b></i>	<i><b>10,299,450</b></i>	<i><b>3.6%</b></i>
<i><b>CAREER &amp; TECHNICAL ED</b></i>	<i><b>0</b></i>	<i><b>0</b></i>	<i><b>0.0%</b></i>
<i><b>OTHER INSTRUCTION</b></i>	<i><b>1,090,052</b></i>	<i><b>1,100,750</b></i>	<i><b>1.0%</b></i>
<i><b>STUDENT &amp; STAFF SUPPORT</b></i>	<i><b>3,278,162</b></i>	<i><b>3,481,383</b></i>	<i><b>6.2%</b></i>
<i><b>SYSTEM ADMINISTRATION</b></i>	<i><b>1,557,093</b></i>	<i><b>1,610,667</b></i>	<i><b>3.4%</b></i>
<i><b>SCHOOL ADMINISTRATION</b></i>	<i><b>2,640,644</b></i>	<i><b>2,645,145</b></i>	<i><b>0.2%</b></i>
<i><b>TRANSPORTATION &amp; BUSES</b></i>	<i><b>2,356,238</b></i>	<i><b>2,456,770</b></i>	<i><b>4.3%</b></i>
<i><b>FACILITIES MAINTENANCE</b></i>	<i><b>4,735,654</b></i>	<i><b>4,785,852</b></i>	<i><b>1.1%</b></i>
<i><b>DEBT SERVICE</b></i>	<i><b>4,488,157</b></i>	<i><b>4,396,725</b></i>	<i><b>-2.0%</b></i>
<i><b>ALL OTHER EXPENDITURES</b></i>	<i><b>498,520</b></i>	<i><b>478,733</b></i>	<i><b>-4.0%</b></i>
<i><b>SUBTOTAL</b></i>	<i><b><u>52,331,520</u></b></i>	<i><b><u>53,579,055</u></b></i>	
<i><b>ADULT EDUCATION</b></i>	<i><b>25,000</b></i>	<i><b>25,000</b></i>	<i><b>0.0%</b></i>
<i><b>TOTAL</b></i>	<i><b><u>\$52,356,520</u></b></i>	<i><b><u>\$53,604,055</u></b></i>	<i><b>2.38%</b></i>

Revised 4/23/2020

FY19 THROUGH FY21  
BUDGET COMPARISON BY COST COMPONENT

**BUDGET FOR LOCALLY SUPPORTED PROGRAMS**

STATE BUDGET CATEGORY	FY19		FY20 ORIGINAL BUDGET	FY21 PROPOSED BUDGET	FY20-21 % CHNG
	ORIGINAL BUDGET	ACTUAL EXPENSES*			
<i>Regular Instruction</i>	\$20,426,897	\$19,989,158	\$21,742,852	\$22,323,580	2.7%
<i>Special Education</i>	9,652,421	9,445,796	9,944,148	10,299,450	3.6%
<i>Career-Technical Education</i>	0	0	0	0	0.0%
<i>Other Instruction</i>	1,071,820	1,020,158	1,090,052	1,100,750	1.0%
<i>Student and Staff Support</i>	3,488,139	3,433,483	3,278,162	3,481,383	6.2%
<i>System Administration</i>	1,485,665	1,561,107	1,557,093	1,610,667	3.4%
<i>School Administration</i>	2,549,908	2,476,322	2,640,644	2,645,145	0.2%
<i>Transportation</i>	2,093,625	2,307,198	2,356,238	2,456,770	4.3%
<i>Facilities</i>	4,565,535	4,478,758	4,735,654	4,785,852	1.1%
<i>Debt and Other Commitments</i>	4,509,412	4,509,412	4,488,157	4,396,725	-2.0%
<i>All Other Expenditures</i>	478,477	478,776	498,520	478,733	-4.0%
<b>TOTAL</b>	\$50,321,899	\$49,700,169	\$52,331,520	\$53,579,055	2.38%

\* Does not include end-of-year Board of Education transfers to reserve accounts in the amount of \$70,000. Revised 4/23/2020

**SOUTH PORTLAND SCHOOL DEPARTMENT  
REVENUE COMPARISONS - PART I BUDGET**

DESCRIPTION	FY17 BUDGETED REVENUES	FY18 BUDGETED REVENUES	FY19 BUDGETED REVENUES	FY20 BUDGETED REVENUES	FY21 ESTIMATED REVENUES
USE OF FUND BALANCE	\$500,000	\$500,000	\$500,000	\$250,000	\$500,000
TUITION FOR STATE AGENCY CLIENTS	35,000	45,000	45,000	15,000	20,000
STUDENT ADM.	41,000	43,000	43,000	43,000	43,000
ATHLETIC SPONSORSHIPS	30,000	30,000	50,000	50,000	30,000
OTHER REVENUE	19,800	19,800	15,840	7,920	- <i>estimated</i>
STATE SUBSIDY	6,278,169	6,988,219	6,165,597	6,811,260	6,748,483
MAINE CARE	100,000	50,000	25,000	25,000	40,000
PORTLAND TRANSPORTATION AGRMT	126,000	126,000	125,000	125,000	129,500
TRANSFER IN FROM BRICKHILL TIF	201,849	197,353	245,139	318,717	343,028
TRANSFER IN SRO/BUS/TECH RESERVES	196,457	162,096	169,897	127,980	180,142
SUB TOTAL REVENUE	7,528,275	8,161,468	7,384,473	7,773,877	8,034,153
LOCAL EFFORT - OPERATING	40,151,019	41,043,550	42,962,426	44,582,643	45,569,902
<b>TOTAL REVENUE</b>	<b>\$47,679,294</b>	<b>\$49,205,018</b>	<b>\$50,346,899</b>	<b>\$52,356,520</b>	<b>\$53,604,055</b>
Revised 4/23/2020					

**SOUTH PORTLAND SCHOOL DEPARTMENT  
TAX CALCULATION**

	FY17	FY18	FY19	
PART I Local Operating Budget	\$47,659,294	\$49,180,018	\$50,321,899	\$5
Adult Education Local Contribution	\$20,000	\$25,000	\$25,000	
Total School Operating Budget	<u>\$47,679,294</u>	<u>\$49,205,018</u>	<u>\$50,346,899</u>	<u>\$5</u>
Total School Operating/Debt Reserve Expense	<u>\$47,679,294</u>	<u>\$49,205,018</u>	<u>\$50,346,899</u>	<u>\$5</u>
<b><u>Revenue and Adjustments:</u></b>				
Non-Tax Revenue (e.g., GPA, SAC, MaineCare, etc.)	\$7,028,275	\$7,661,468	\$6,884,473	\$
Use of Starting Fund Balance	500,000	500,000	500,000	
Total School Funds Available	<u>\$7,528,275</u>	<u>\$8,161,468</u>	<u>\$7,384,473</u>	<u>\$</u>
<b>Total Amount to Be Raised by Taxes</b> (Total School Operating Budget Less Funds Available)	<b><u>\$40,151,019</u></b>	<b><u>\$41,043,550</u></b>	<b><u>\$42,962,426</u></b>	<b><u>\$4</u></b>
Assessed Valuation (in thousands)	\$3,432,000	\$3,452,000	\$3,488,200	\$
<b>Change in School Mil Rate - Total:</b>				
Total Mil Rate	\$11.700	\$11.890	\$12.317	
Change in Mil Rate from Prior Year	<u>\$0.30</u>	<u>\$0.19</u>	<u>\$0.43</u>	
Mil Rate Increase as Percentage	2.63%	1.62%	3.59%	
Tax Increase in Dollars	\$892,828	\$892,531	\$1,918,876	\$
Dollar Tax Increase as Percentage	2.27%	2.22%	4.68%	
<b>Change in School Mil Rate - Operating Budget:</b>				
Total Mil Rate	\$10.28	\$10.54	\$11.02	
Tax Increase in Dollars	\$930,043	\$1,113,992	\$2,069,768	\$
Change in Mil Rate from Prior Year	<u>\$0.31</u>	<u>\$0.26</u>	<u>\$0.48</u>	
<b>Change in School Mil Rate - Debt/Municipal Leases:</b>				

## 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 30<sup>th</sup>.

**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.