

**CITY OF PORTLAND, MAINE**  
**MEMORANDUM**

**TO:** Chair Anton, Members of the Finance Committee  
Mark H. Rees, City Manager

**FROM:** Ellen Sanborn, Finance Director



**DATE:** January 29, 2012

**RE:** Second Quarter General Fund Budget Status Report for FY2012

This year continues to be the most stable in a few, and the exceptionally good weather conditions through December, and even into January really, all expenditure budgets are on track.

There are no areas of concern on the expenditure side at this point. Health Insurance, which has given us some unexpected budget savings in past years, seems to be on budget and I do not expect it to have a large positive variance at year end. You will note the high expenditure percentages for overtime in both Fire and Social Services, but overall, total wages are within budget and I expect that to be the case for the year. The S.A.F.E.R. grant positions in Fire have been hired, and remember that this approval came after the budget was developed, but will have offsetting grant revenue. Fire overtime was related to having vacancies in addition to ongoing leaves of absence. The fire staff hired through this last Drill School filled vacancies, in addition to adding the grant positions. Social Services overtime is related to the increased shelter activity we are all aware of. Although not related to overtime, we expect to have a net additional cost for General Assistance of about \$300,000 for the year, primarily due to increased volume of rent assistance payments.

We also continue the merging of South Portland dispatch staff into ours (as they have vacancies we hire them as Portland employees), which will cause the Police budget to spend more in wages than budgeted, but there will be revenue offset as South Portland will be paying us the amounts they are not paying in direct wages. It will take a couple of years to complete this transition.

All revenue appears to be on track, including Excise and Revenue Sharing. Lack of snow always helps meter revenue so we may end up with a little extra revenue there. Like expenditures, I am not aware of any significant issues that would cause concern, or alternatively offer any big windfalls.

Attached are the standard reports.

**City of Portland**  
**Budget to Actual Expenditures by Department**  
**FY2012**  
**December Year-to-Date**  
(Excludes Encumbrances)

<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
<b><u>General Fund:</u></b>			
City Council	\$244,994	\$150,430	61.4%
City Clerk	548,725	262,242	47.8%
City Manager	1,052,113	492,641	46.8%
Assessor	309,129	141,826	45.9%
Finance	3,456,494	1,778,715	51.5%
Legal	428,012	206,301	48.2%
Human Resources	722,940	352,416	48.7%
Parking	1,890,354	775,286	41.0%
Police Department	13,450,996	6,249,308	46.5%
Fire Department	15,254,339	8,032,845	52.7%
Planning & Development	2,033,377	907,918	44.7%
Public Services	16,761,625	7,652,799	45.7%
Recreation & Facilities Management	9,284,381	4,163,233	44.8%
Public Health	5,369,353	2,357,172	43.9%
Social Services	8,497,203	4,714,414	55.5%
Barron Center	14,669,200	6,633,637	45.2%
Debt Service	30,633,528	14,818,731	48.4%
Library	3,299,737	1,654,904	50.2%
Pension	4,611,496	2,213,469	48.0%
Employee Benefits	17,569,238	8,331,778	47.4%
Contingent	200,000	82,079	41.0%
Liability Insurance	790,114	522,419	66.1%
County Tax	4,384,407	4,384,407	100.0%
Memberships / Other	2,805,272	2,641,108	94.1%
Wage Adjustment	(275,000)	0	0.0%
Capital	968,000	332,762	34.4%
<b>Total General Fund:</b>	<b>\$158,960,027</b>	<b>\$79,852,840</b>	<b>50.2%</b>
<b><u>Enterprise Funds:</u></b>			
<b><u>Non-Dedicated:</u></b>			
Golf Course	1,104,692	566,954	51.3%
Ice Arena	666,581	313,070	47.0%
<b>Total Non-Dedicated:</b>	<b>1,771,273</b>	<b>880,024</b>	<b>49.7%</b>
<b><u>Dedicated:</u></b>			
Fish Pier	311,973	96,889	31.1%
Sewer	21,659,336	10,208,246	47.1%
Jetport	19,189,065	5,808,328	30.3%
<b>Total Dedicated:</b>	<b>41,160,374</b>	<b>16,113,463</b>	<b>39.1%</b>
<b>Total Enterprise Funds:</b>	<b>42,931,647</b>	<b>16,993,487</b>	<b>39.6%</b>

**City of Portland**  
**Budget to Actual Expenditures by Department**  
**FY2012**  
**December Year-to-Date**  
(Excludes Encumbrances)

<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
<b><u>General Fund:</u></b>			
City Council	\$244,994	\$150,430	61.4%
City Clerk	548,725	262,242	47.8%
City Manager	1,052,113	492,641	46.8%
Assessor	309,129	141,826	45.9%
Finance	3,456,494	1,778,715	51.5%
Legal	428,012	206,301	48.2%
Human Resources	722,940	352,416	48.7%
Parking	1,890,354	775,286	41.0%
Police Department	13,450,996	6,249,308	46.5%
Fire Department	15,254,339	8,032,845	52.7%
Planning & Development	2,033,377	907,918	44.7%
Public Services	16,761,625	7,652,799	45.7%
Recreation & Facilities Management	9,284,381	4,163,233	44.8%
Public Health	5,369,353	2,357,172	43.9%
Social Services	8,497,203	4,714,414	55.5%
Barron Center	14,669,200	6,633,637	45.2%
Debt Service	30,633,528	14,818,731	48.4%
Library	3,299,737	1,654,904	50.2%
Pension	4,611,496	2,213,469	48.0%
Employee Benefits	17,569,238	8,331,778	47.4%
Contingent	200,000	82,079	41.0%
Liability Insurance	790,114	522,419	66.1%
County Tax	4,384,407	4,384,407	100.0%
Memberships / Other	2,805,272	2,641,108	94.1%
Wage Adjustment	(275,000)	0	0.0%
Capital	968,000	332,762	34.4%
<b>Total General Fund:</b>	<b>\$158,960,027</b>	<b>\$79,852,840</b>	<b>50.2%</b>
<b><u>Enterprise Funds:</u></b>			
<b><u>Non-Dedicated:</u></b>			
Golf Course	1,104,692	566,954	51.3%
Ice Arena	666,581	313,070	47.0%
<b>Total Non-Dedicated:</b>	<b>1,771,273</b>	<b>880,024</b>	<b>49.7%</b>
<b><u>Dedicated:</u></b>			
Fish Pier	311,973	96,889	31.1%
Sewer	21,659,336	10,208,246	47.1%
Jetport	19,189,065	5,808,328	30.3%
<b>Total Dedicated:</b>	<b>41,160,374</b>	<b>16,113,463</b>	<b>39.1%</b>
<b>Total Enterprise Funds:</b>	<b>42,931,647</b>	<b>16,993,487</b>	<b>39.6%</b>

City of Portland  
**Expenditure Comparison by Department**  
**FY2010-FY2012**  
**December Year-to-Date**  
(Excludes Encumbrances)

Department	FY10 Actual	FY10 % of Budget	FY11 Actual	FY11 % of Budget	FY12 Actual	FY12 % of Budget
<b>General Fund:</b>						
City Council	\$153,414	76.6%	\$140,333	70.7%	\$150,430	61.4%
City Clerk	237,016	46.2%	244,146	51.4%	262,242	47.8%
City Manager	568,825	50.3%	492,583	48.5%	492,641	46.8%
Assessor	159,875	47.5%	138,186	45.8%	141,826	45.9%
Finance	1,985,993	55.7%	1,839,216	55.2%	1,778,715	51.5%
Legal	216,247	49.2%	177,217	42.5%	206,301	48.2%
Human Resources	316,584	46.2%	287,531	43.2%	352,416	48.7%
Parking	778,081	41.5%	771,057	41.0%	775,286	41.0%
Police Department	6,144,096	47.8%	6,379,602	48.2%	6,249,308	46.5%
Fire Department	7,445,679	50.2%	7,283,202	47.8%	8,032,845	52.7%
Planning & Development	904,605	43.1%	858,771	44.6%	907,918	44.7%
Waterfront	0	0.0%	0	0.0%	0	0.0%
Public Services	7,403,703	43.8%	7,684,056	47.4%	7,652,799	45.7%
Recreation & Facilities Management	3,587,595	44.5%	3,973,667	43.7%	4,163,233	44.8%
Parks & Recreation	0	0.0%	0	0.0%	0	0.0%
Public Health	2,179,264	49.6%	2,120,017	45.6%	2,357,172	43.9%
Social Services	4,539,031	65.6%	3,799,711	45.0%	4,714,414	55.5%
Barron Center	6,600,061	49.0%	6,667,573	48.2%	6,633,637	45.2%
Debt Service	17,430,767	57.7%	14,762,841	48.6%	14,818,731	48.4%
Library	1,522,467	49.0%	1,575,666	49.3%	1,654,904	50.2%
Pension	1,819,068	47.1%	1,900,410	45.2%	2,213,469	48.0%
Employee Benefits	8,146,046	50.7%	7,723,222	44.5%	8,331,778	47.4%
Contingent	113,317	112.2%	63,351	42.2%	82,079	41.0%
Liability Insurance	547,563	58.2%	468,070	24.2%	522,419	66.1%
County Tax	4,384,327	100.0%	4,353,670	100.0%	4,384,407	100.0%
Tax Increment Financing	0	-----	0	-----	0	-----
Memberships / Other	2,522,636	92.9%	2,591,307	93.5%	2,641,108	94.1%
Wage Adjustment	0	-----	0	0.0%	0	0.0%
Capital	0	-----	0	-----	332,762	34.4%
<b>Total General Fund:</b>	<b>\$79,706,260</b>	<b>53.3%</b>	<b>\$76,295,405</b>	<b>49.0%</b>	<b>\$79,852,840</b>	<b>50.2%</b>
<b>Enterprise Funds:</b>						
<b>Non-Dedicated:</b>						
Golf Course	484,500	51.1%	519,706	55.9%	566,954	51.3%
Ice Arena	296,376	41.0%	285,738	45.6%	313,070	47.0%
<b>Total Non-Dedicated:</b>	<b>780,876</b>	<b>46.8%</b>	<b>805,444</b>	<b>51.7%</b>	<b>880,024</b>	<b>49.7%</b>
<b>Dedicated:</b>						
Fish Pier	84,485	34.0%	250,014	60.7%	96,889	31.1%
Sewer	9,566,405	45.9%	9,642,318	45.4%	10,208,246	47.1%
Jetport	7,401,300	44.6%	5,980,830	32.7%	5,808,328	30.3%
<b>Total Dedicated:</b>	<b>\$17,052,190</b>	<b>45.2%</b>	<b>\$15,873,162</b>	<b>39.7%</b>	<b>\$16,113,463</b>	<b>39.1%</b>
<b>Total Enterprise Funds:</b>	<b>\$17,833,066</b>	<b>45.3%</b>	<b>\$16,678,606</b>	<b>40.2%</b>	<b>\$16,993,487</b>	<b>39.6%</b>

City of Portland  
 General Fund Expenditure Comparison by Category  
 FY2010-FY2012

**December Year-to-Date**

(Excludes Encumbrances)

Category	FY10 Actual	FY10 % of Budget	FY11 Actual	FY11 % of Budget	FY12 Actual	FY12 % of Budget
Payroll	\$31,144,504	48.9%	\$30,771,020	47.5%	\$31,952,534	48.3%
Benefits	8,968,006	49.7%	8,702,428	44.6%	9,838,749	48.9%
Administrative Services	777,964	42.1%	742,339	42.7%	753,400	41.2%
Client Expenses	2,984,365	80.5%	2,213,643	42.0%	3,028,211	57.1%
Contractual Services	3,917,911	49.5%	4,064,101	52.4%	3,829,159	46.2%
Maintenance and Repairs	1,527,683	53.4%	1,663,193	50.5%	1,787,352	52.9%
Rentals	559,546	36.6%	605,003	41.0%	638,924	44.4%
Insurance	843,901	57.5%	766,887	31.1%	685,174	47.6%
Supplies	2,390,129	41.5%	2,731,716	45.4%	3,106,044	45.9%
Utilities	1,665,687	37.4%	1,606,477	35.0%	1,685,415	36.3%
Contributions	7,256,588	92.4%	7,271,412	92.0%	7,343,737	92.3%
Capital Outlay	349,324	80.3%	402,001	57.8%	389,200	34.1%
Debt Service	17,320,651	57.6%	14,755,188	48.6%	14,814,948	48.6%
<b>Total General Fund:</b>	<b>\$79,706,259</b>	<b>53.3%</b>	<b>\$76,295,408</b>	<b>49.0%</b>	<b>\$79,852,847</b>	<b>50.2%</b>

**City of Portland**  
**General Fund Overtime Budget to Actual Expenditures**  
**FY2012**  
**December Year-to-Date**

<b>Department</b>	<b>Budget</b>	<b>YTD Actual</b>	<b>%</b>
City Clerk	\$18,360	\$6,745	36.7%
City Manager	1,300	1,093	84.1%
Finance	3,900	2,872	73.6%
Parking	64,000	20,996	32.8%
Police Department	1,040,275	515,087	49.5%
Fire Department	1,169,500	1,175,665	100.5%
Planning & Development	2,000	0	0.0%
Public Services	631,625	178,058	28.2%
Recreation & Facilities Management	130,740	74,782	57.2%
Social Services	28,250	36,940	130.8%
Barron Center	675,131	366,390	54.3%
<b>Total General Fund:</b>	<b>\$3,765,081</b>	<b>\$2,378,628</b>	<b>63.2%</b>

City of Portland  
**General Fund Overtime Comparison by Department**  
 FY2010-FY2012  
 December Year-to-Date

Department	FY10 Actual	FY10 % of Budget	FY11 Actual	FY11 % of Budget	FY12 Actual	FY12 % of Budget
City Clerk	\$10,145	55.3%	\$10,771	58.7%	\$6,745	36.7%
City Manager	542	28.5%	847	65.2%	1,093	84.1%
Finance	2,514	49.6%	648	16.6%	2,872	73.6%
Parking	26,660	46.2%	22,324	32.9%	20,996	32.8%
Police Department	559,289	50.0%	537,426	49.6%	515,087	49.5%
Fire Department	786,251	76.7%	676,347	66.0%	1,175,665	100.5%
Planning & Development	115	2.6%	38	1.9%	0	0.0%
Public Services	189,930	25.3%	127,734	18.3%	178,058	28.2%
Recreation & Facilities Management	77,405	56.9%	82,582	60.9%	74,782	57.2%
Social Services	16,094	62.5%	25,524	99.1%	36,940	130.8%
Barron Center	336,406	53.2%	340,131	52.1%	366,390	54.3%
<b>Total General Fund:</b>	<b>\$2,005,351</b>	<b>53.1%</b>	<b>\$1,824,372</b>	<b>49.1%</b>	<b>\$2,378,628</b>	<b>63.2%</b>

City of Portland  
Property and Non-Property Tax Revenues Estimate to Actual  
FY2012  
December Year-to-Date

Category	FY12 Est.	FY12 Actual	FY12 % of Est.
<b>General Fund:</b>			
<b>PROPERTY TAX REVENUE</b>			
Property Taxes & Other	\$68,074,543	\$36,212,671	53.2%
TIFs	(\$2,465,650)	(\$1,098,185)	44.5%
<b>Property Tax Related Revenue</b>	<b>\$65,608,893</b>	<b>\$35,114,485</b>	<b>53.5%</b>
<b>NON-TAX REVENUE</b>			
31 Other Taxes	\$9,628,000	\$4,246,371	44.1%
32 Licenses and Permits	3,106,080	1,137,155	36.6%
33 Intergovernmental Revenue	13,452,499	5,549,083	41.2%
34 Charges for Services	27,046,342	12,806,129	47.3%
35 Fines Forfeits Penalties	2,132,700	1,076,837	50.5%
36 Uses of Money & Property	6,576,995	3,109,262	47.3%
39 Other Financing Resources	31,408,518	15,331,504	48.8%
<b>Non-Tax Revenue</b>	<b>\$93,351,134</b>	<b>\$43,256,341</b>	<b>46.3%</b>
<b>Total General Fund:</b>	<b>\$158,960,027</b>	<b>\$78,370,826</b>	<b>49.3%</b>
<b>Enterprise Funds:</b>			
<b><u>Non-Dedicated:</u></b>			
Golf Course	1,126,045	532,584	47.3%
Ice Arena	645,635	213,421	33.1%
<b>Total Non-Dedicated:</b>	<b>1,771,680</b>	<b>746,005</b>	<b>42.1%</b>
<b><u>Dedicated:</u></b>			
Fish Pier	311,973	235,309	75.4%
Sewer	21,659,336	11,670,526	53.9%
Jetport	19,189,065	7,968,975	41.5%
<b>Total Dedicated:</b>	<b>41,160,374</b>	<b>19,874,810</b>	<b>48.3%</b>
<b>Total Enterprise Funds:</b>	<b>\$42,932,054</b>	<b>\$20,620,815</b>	<b>48.0%</b>

City of Portland  
**Tax Revenue Comparison: Non-Property & Property**  
 FY2010-FY2012  
 December Year-to-Date

Category	FY10 Actual	FY10 % of Est.	FY11 Actual	FY11 % of Est.	FY12 Actual	FY12 % of Est.
<b>General Fund:</b>						
<b>PROPERTY TAX REVENUE</b>						
Taxes & Other	\$34,264,908	51.6%	\$34,291,991	51.1%	\$36,212,671	53.2%
TIFs	(\$1,268,210)	48.5%	(\$1,101,580)	41.8%	(\$1,098,185)	44.5%
<b>Property Tax Related Revenue</b>	<b>\$32,996,698</b>	<b>51.7%</b>	<b>\$33,190,411</b>	<b>51.5%</b>	<b>\$35,114,485</b>	<b>53.5%</b>
<b>NON-TAX REVENUE</b>						
31 Other Taxes	\$4,145,290	41.3%	\$4,135,742	43.0%	\$4,246,371	44.1%
32 Licenses and Permits	842,516	35.3%	1,021,061	37.4%	1,137,155	36.6%
33 Intergovernmental Revenue	4,307,027	42.5%	5,265,066	40.6%	5,549,083	41.2%
34 Charges for Services	12,230,284	48.6%	13,931,977	52.3%	12,806,129	47.3%
35 Fines Forfeits Penalties	697,050	47.2%	991,572	49.9%	1,076,837	50.5%
36 Uses of Money & Property	3,176,771	50.8%	3,206,772	47.4%	3,109,262	47.3%
39 Other Financing Resources	15,142,954	49.9%	15,319,143	50.0%	15,331,504	48.8%
<b>Non-Tax Revenue</b>	<b>\$40,541,892</b>	<b>47.2%</b>	<b>\$43,871,333</b>	<b>48.0%</b>	<b>\$43,256,341</b>	<b>46.3%</b>
<b>Total General Fund:</b>	<b>\$73,538,590</b>	<b>49.1%</b>	<b>\$77,061,744</b>	<b>49.5%</b>	<b>\$78,370,826</b>	<b>49.3%</b>
<b>Enterprise Funds:</b>						
<b><u>Non-Dedicated:</u></b>						
Golf Course	409,228	39.6%	442,955	47.5%	532,584	47.3%
Ice Arena	253,902	39.6%	244,162	38.1%	213,421	33.1%
<b>Total Non-Dedicated:</b>	<b>663,130</b>	<b>39.6%</b>	<b>687,117</b>	<b>43.7%</b>	<b>746,005</b>	<b>42.1%</b>
<b><u>Dedicated:</u></b>						
Fish Pier	200,860	80.7%	192,395	46.7%	235,309	75.4%
Sewer	8,641,380	41.5%	10,828,919	50.9%	11,670,526	53.9%
Jetport	8,217,962	49.5%	8,013,565	43.8%	7,968,975	41.5%
<b>Total Dedicated:</b>	<b>17,060,202</b>	<b>45.3%</b>	<b>19,034,879</b>	<b>47.6%</b>	<b>19,874,810</b>	<b>48.3%</b>
<b>Total Enterprise Funds:</b>	<b>\$17,723,332</b>	<b>45.0%</b>	<b>\$19,721,996</b>	<b>47.5%</b>	<b>\$20,620,815</b>	<b>48.0%</b>