

**TAX RATE COMPUTATION--FY2019**

	<b>General Fund</b>	<b>Enterprise Funds</b>	<b>TOTAL MUNICIPAL</b>	<b>School Dept</b>	<b>GRAND TOTAL</b>
Total Expenditures	\$194,461,142	\$53,592,101	\$248,053,243	\$110,578,716	\$358,631,959
Less: Revenues	(104,848,548)	(57,828,357)	(162,676,905)	(21,795,015)	(184,471,920)
Surplus	0	4,236,256	4,236,256	(780,270)	3,455,986
<b>Tax Levy</b>	<b>\$89,612,594</b>	<b>\$0</b>	<b>\$89,612,594</b>	<b>\$88,003,431</b>	<b>\$177,616,025</b>
			50.5%	49.5%	100.0%
<b>Valuation</b>	7,900,000,000				
<b>Tax Rate:</b>					
	<b>FY19</b>				
	\$11.34	\$0.00	\$11.34	\$11.14	\$22.48
	<b>FY18</b>				
	\$11.04	\$0.00	\$11.04	\$10.61	\$21.65
	<b>\$ Increase</b>	<b>0.30</b>	<b>0.00</b>	<b>0.30</b>	<b>0.83</b>
	<b>% of Total Increase</b>	<b>2.7%</b>	<b>0.0%</b>	<b>5.0%</b>	<b>3.8%</b>

**CITY OF PORTLAND, MAINE  
COMPARATIVE BUDGET PLAN FY2019**

**July 1, 2017 - June 30, 2018**

**July 1, 2018 - June 30, 2019**

**Final Allowance**

	FY 18	FY 19	\$ +/-	%
<b>CITY GENERAL FUND REVENUES</b>				
31 Property Taxes	\$ 86,095,197	\$ 89,612,594	\$ 3,517,397	4.1%
31 Other Local Taxes	9,860,925	10,099,009	238,084	2.4%
32 Licenses & Permits	5,422,322	5,827,244	404,922	7.5%
33 Intergovernmental Revenue	9,860,357	10,464,979	604,622	6.1%
34 Charges for Services	36,661,015	35,867,048	(793,967)	-2.2%
35 Fines, Forfeits and Penalties	2,090,250	2,107,635	17,385	0.8%
36 Use of Money and Property	10,070,840	11,175,951	1,105,111	11.0%
39 Other Sources	29,245,462	29,306,682	61,220	0.2%
Fund Balance Use (Restoration)	0	0	-	
<b>Total General Fund Revenues</b>	<b>189,306,368</b>	<b>194,461,142</b>	<b>5,154,774</b>	<b>2.7%</b>
<b>GENERAL FUND EXPENDITURES</b>				
100-1100 City Council	322,232	331,904	9,672	3.0%
100-1200 City Clerk	555,291	536,522	(18,769)	-3.4%
100-1300 City Manager	940,556	976,564	36,008	3.8%
Office of Economic Opportunity	208,166	0	(208,166)	-100.0%
<b>Total Executive</b>	<b>1,148,722</b>	<b>976,564</b>	<b>(172,158)</b>	<b>-15.0%</b>
100-1400 Assessor	479,633	404,377	(75,256)	-15.7%
100-1500 Finance Administration	1,124,070	1,155,368	31,298	2.8%
Treasury	705,331	684,733	(20,598)	-2.9%
<b>Total Finance</b>	<b>1,829,401</b>	<b>1,840,101</b>	<b>10,700</b>	<b>0.6%</b>
100-1600 Legal	620,971	709,403	88,432	14.2%
100-1700 Human Resources Admin	1,035,380	1,063,158	27,778	2.7%
100-1800 Parking	1,383,858	1,460,024	76,166	5.5%
Elm Street Garage	305,525	302,962	(2,563)	-0.8%
Spring Street Garage	461,961	449,378	(12,583)	-2.7%
Temple Street Garage	124,300	125,000	700	0.6%
<b>Total Parking/Garages</b>	<b>2,275,644</b>	<b>2,337,364</b>	<b>61,720</b>	<b>2.7%</b>
100-1900 Economic Development	491,047	633,989	142,942	29.1%
100-2100 Police Administration	1,075,847	1,207,316	131,469	12.2%
Jetport Security	558,351	572,198	13,847	2.5%
Uniformed Operations Group	9,925,829	10,062,663	136,834	1.4%
Bureau Investigative Services	1,845,493	1,928,235	82,742	4.5%
Operations Support Services	849,498	828,086	(21,412)	-2.5%
Dispatch Services	2,233,291	2,262,115	28,824	1.3%
<b>Total Police</b>	<b>16,488,309</b>	<b>16,860,613</b>	<b>372,304</b>	<b>2.3%</b>

**CITY OF PORTLAND, MAINE  
COMPARATIVE BUDGET PLAN FY2019**

**July 1, 2017 - June 30, 2018**

**July 1, 2018 - June 30, 2019**

**Final Allowance**

		FY 18	FY 19	\$ +/-	%
100-2200	Fire Administration	604,786	572,319	(32,467)	-5.4%
	Code Enforcement & Comm Svcs	247,879	270,157	22,278	9.0%
	Field Operations	14,657,948	14,685,959	28,011	0.2%
	Air Rescue	963,251	1,013,282	50,031	5.2%
	Operations Support Services	772,032	754,688	(17,344)	-2.2%
	<b>Total Fire</b>	<b>17,245,896</b>	<b>17,296,405</b>	<b>50,509</b>	<b>0.3%</b>
100-2400	Planning & Urban Dev. Admin	463,028	381,094	(81,934)	-17.7% 1
	Planning	1,290,368	1,408,378	118,010	9.1%
	Housing & Comm Development	190,928	0	(190,928)	-100.0% 1
	<b>Total Planning &amp; Urban Development</b>	<b>1,944,324</b>	<b>1,789,472</b>	<b>(154,852)</b>	<b>-8.0%</b>
100-2500	Permitting & Inspections Administration	169,020	181,334	12,314	7.3%
	Inspections	985,252	980,841	(4,411)	-0.4%
	Housing Safety	251,388	346,993	95,605	38.0%
	Business Licensing	238,492	250,544	12,052	5.1%
	<b>Total Permitting &amp; Licensing</b>	<b>1,644,152</b>	<b>1,759,712</b>	<b>115,560</b>	<b>7.0%</b>
100-2900	Information Technology	2,432,904	2,799,922	367,018	15.1%
100-3100	Public Works Administration	697,315	728,174	30,859	4.4%
	Districting	1,616,370	1,660,057	43,687	2.7%
	Solid Waste	1,689,277	1,769,118	79,841	4.7%
	Communications	124,588	128,226	3,638	2.9%
	Portland Downtown District	358,761	363,628	4,867	1.4%
	Transportation Operations	3,027,720	2,310,357	(717,363)	-23.7%
	Engineering	1,200,715	1,216,314	15,599	1.3%
	Winter Operations	1,370,058	1,329,559	(40,499)	-3.0%
	Fleet Services	3,713,605	3,818,936	105,331	2.8%
	Island Services	658,567	647,042	(11,525)	-1.8%
	<b>Total Public Works</b>	<b>14,456,976</b>	<b>13,971,411</b>	<b>(485,565)</b>	<b>-3.4% 2</b>
100-3300	Parks Rec & Facilities Admin	435,157	601,090	165,933	38.1%
	Merrill Auditorium	482,953	176,098	(306,855)	-63.5%
	Ice Arena	570,448	571,810	1,362	0.2%
	Public Assembly Facilities	1,001,715	1,056,708	54,993	5.5%
	Concessions	382,943	403,498	20,555	5.4%
	Athletic Facilities	764,638	805,268	40,630	5.3%
	Recreation	1,916,155	1,831,867	(84,288)	-4.4%
	Aquatics	623,895	643,899	20,004	3.2%
	Golf Course & Restaurant	1,451,041	1,584,537	133,496	9.2%
	Custodial Services	0	956,460	956,460	
	Cemeteries	842,811	874,369	31,558	3.7%
	Forestry	713,171	686,850	(26,321)	-3.7%
	Parks	952,576	1,001,603	49,027	5.1%
	<b>Total Parks Rec &amp; Facilities</b>	<b>10,137,503</b>	<b>11,194,057</b>	<b>1,056,554</b>	<b>10.4% 3</b>

**CITY OF PORTLAND, MAINE  
COMPARATIVE BUDGET PLAN FY2019**

**July 1, 2017 - June 30, 2018**

**July 1, 2018 - June 30, 2019**

**Final Allowance**

		FY 18	FY 19	\$ +/-	%
100-3500	Public Bldgs & Waterfront Admin	0	358,671	358,671	
	Trades	1,127,867	719,605	(408,262)	-36.2%
	Public Safety Bldg.	408,039	290,700	(117,339)	-28.8%
	City Hall	448,512	322,100	(126,412)	-28.2%
	Merrill Auditorium (PB)	0	196,550	196,550	
	Hadlock Stadium	300,681	321,681	21,000	7.0%
	Other Public Buildings	514,049	310,989	(203,060)	-39.5%
	Expo Building	439,140	207,875	(231,265)	-52.7%
	Waterfront	1,166,489	1,337,110	170,621	14.6%
	School HVAC	521,703	521,703	0	0.0%
	Canco Road Buildings	331,383	432,820	101,437	30.6%
	<b>Total Public Buildings &amp; Waterfront</b>	<b>5,257,863</b>	<b>5,019,804</b>	<b>(238,059)</b>	<b>-4.5% 3</b>
100-4001	HHS - Administration	401,930	419,772	17,842	4.4%
100-4100	Public Health Administration	220,419	221,597	1,178	0.5%
	Family Health	232,099	53,125	(178,974)	-77.1% 1
	Chronic Disease Prevention	504,143	101,397	(402,746)	-79.9% 1
	India Street Clinic	646,139	474,841	(171,298)	-26.5% 1
	Health Equity	129,874	110,976	(18,898)	-14.6% 1
	Research & Evaluation	0	73,211	73,211	
	<b>Total Public Health</b>	<b>1,732,674</b>	<b>1,035,147</b>	<b>(697,527)</b>	<b>-40.3% 1</b>
100-4200	Social Services Administration	430,565	612,379	181,814	42.2%
	General Assistance	6,418,633	6,787,843	369,210	5.8%
	Housing & Support Services	141,318	0	(141,318)	-100.0%
	Portland Community Support Fund	250,000	200,000	(50,000)	-20.0%
	Oxford Street Shelter	2,833,371	1,750,524	(1,082,847)	-38.2% 1
	Family Shelter	1,130,829	562,492	(568,337)	-50.3% 1
	<b>Total Social Services</b>	<b>11,204,716</b>	<b>9,913,238</b>	<b>(1,291,478)</b>	<b>-11.5% 1</b>
107-4300	Barron Center	16,977,542	15,630,623	(1,346,919)	-7.9% 4
100-4700	Debt Service	37,522,031	41,818,036	4,296,005	11.4%
100-4800	Public Library	3,936,725	4,062,000	125,275	3.2%
100-5100	Pension	7,401,409	8,126,801	725,392	9.8%
100-5200	Health Insurance	18,056,340	20,110,956	2,054,616	11.4%
	Workers' Comp	1,850,774	1,786,778	(63,996)	-3.5%
	Group Life	202,854	205,822	2,968	1.5%
	Unemployment	100,000	100,000	0	0.0%
	FICA	1,091,100	1,138,099	46,999	4.3%
	<b>Total Employee Benefits</b>	<b>21,301,068</b>	<b>23,341,655</b>	<b>2,040,587</b>	<b>9.6%</b>
100-6100	Contingent	275,820	275,850	30	0.0%
100-6200	Liability Insurance	782,418	774,458	(7,960)	-1.0%

**CITY OF PORTLAND, MAINE  
COMPARATIVE BUDGET PLAN FY2019**

**July 1, 2017 - June 30, 2018**

**July 1, 2018 - June 30, 2019**

**Final Allowance**

	<b>FY 18</b>	<b>FY 19</b>	<b>\$ +/- ( )</b>	<b>%</b>
100-6500 Regional Transportation Program Contributions	72,380	72,380	0	0.0%
	364,194	403,910	39,716	10.9%
<b>Total Memberships/Contributions</b>	<b>436,574</b>	<b>476,290</b>	<b>39,716</b>	<b>9.1%</b>
100-6700 Wage Adjustment	419,835	60,000	(359,835)	-85.7%
<b>Total General Fund Expenditures</b>	<b>180,758,990</b>	<b>185,458,648</b>	<b>4,699,658</b>	<b>2.6%</b>
100-6300 County Tax	5,907,743	6,288,845	381,102	6.5%
100-6502 Metro Assessment	2,639,635	2,713,649	74,014	2.8%
<b>Total General Fund and Assessments</b>	<b>\$ 189,306,368</b>	<b>\$ 194,461,142</b>	<b>\$ 5,154,774</b>	<b>2.7%</b>

**Notes:**

**1** Reflects a change in accounting for grant funded programs, not a true reduction

**2** Taking into account a savings of \$821,000 for LED street lights, the Public Works budget is actually increasing by 2.5%

**3** When combined, these two budgets are increasing 5.3%; taking revenues into account, there is a 2.9% reduction in net city cost

**4** Reflects a decline in patients due to market forces

**CITY OF PORTLAND, MAINE  
COMPARATIVE BUDGET PLAN FY2019**

**July 1, 2017 - June 30, 2018**

**July 1, 2018 - June 30, 2019**

**Final Allowance**

	<b>FY 18</b>	<b>FY 19</b>	<b>\$ +/- ( )</b>	<b>%</b>
<b>ENTERPRISE FUND REVENUES</b>				
31 Property Taxes, Current Year	\$ -	\$ -	\$ -	
32 Licenses & Permits	28,850	22,850	(6,000)	-20.8%
33 Intergovernmental	116,800	116,800	-	0.0%
34 Charges for Services	32,252,496	33,567,185	1,314,689	4.1%
36 Use of Money and Property	22,461,391	23,747,326	1,285,935	5.7%
39 Other Sources	410,809	374,196	(36,613)	-8.9%
Fund Balance	(4,220,518)	(4,236,256)	(15,738)	0.4%
<b>Total Enterprise Fund Revenues</b>	<b>51,049,828</b>	<b>53,592,101</b>	<b>2,542,273</b>	<b>5.0%</b>
<b>ENTERPRISE FUND EXPENDITURES</b>				
530-3300 Fish Pier	382,210	398,213	16,003	4.2%
570-1503 Sewer - Finance Admin	91,337	134,810	43,473	47.6%
570-3101 Public Works Admin	807,783	780,653	(27,130)	-3.4%
570-3112 Districting	2,850,513	3,019,206	168,693	5.9%
570-3115 Communications	64,056	67,687	3,631	5.7%
570-3137 Sewer Engineering	353,808	618,211	264,403	74.7%
570-3155 Debt Service	7,095,098	7,745,068	649,970	9.2%
570-3156 Fringe Benefits	1,347,424	1,493,120	145,696	10.8%
570-3158 Assessment from Portland Water District	12,149,862	12,462,772	312,910	2.6%
<b>Total Sewer</b>	<b>24,759,881</b>	<b>26,321,527</b>	<b>1,561,646</b>	<b>6.3%</b>
571-1502 Stormwater - Finance Admin	250,965	265,463	14,498	5.8%
571-3140 Stormwater Management	2,083,537	1,817,499	(266,038)	-12.8%
571-3155 Debt Service	350,726	389,797	39,071	11.1%
571-3156 Fringe Benefits	355,025	286,855	(68,170)	-19.2%
<b>Total Stormwater</b>	<b>3,040,253</b>	<b>2,759,614</b>	<b>(280,639)</b>	<b>-9.2%</b>
583-2801 Jetport Admin	952,896	1,047,618	94,722	9.9%
583-2802 Field	3,814,776	4,091,912	277,136	7.3%
583-2803 General Aviation	17,168	17,168	-	0.0%
583-2804 Fringe, Indirects & Chargebacks	3,640,664	3,960,802	320,138	8.8%
583-2805 Jetport Operations	2,375,139	2,595,898	220,759	9.3%
583-2806 Terminal	5,514,516	5,970,545	456,029	8.3%
583-2808 Marketing	545,740	501,890	(43,850)	-8.0%
583-2809 Parking	4,469,974	4,447,615	(22,359)	-0.5%
583-2810 Airfield Deicing	689,206	700,661	11,455	1.7%
583-2807 Jetport Anticipated Surplus	847,405	778,638	(68,767)	-8.1%
<b>Total Jetport</b>	<b>22,867,484</b>	<b>24,112,747</b>	<b>1,245,263</b>	<b>5.4%</b>
<b>Total Enterprise Fund Expenditures</b>	<b>51,049,828</b>	<b>53,592,101</b>	<b>2,542,273</b>	<b>5.0%</b>
<b>TOTAL CITY EXPENDITURES</b>	<b>\$ 240,356,196</b>	<b>\$ 248,053,243</b>	<b>\$ 7,697,047</b>	<b>3.2%</b>

**CITY OF PORTLAND, MAINE  
COMPARATIVE BUDGET PLAN FY2019**

**July 1, 2017 - June 30, 2018**

**July 1, 2018 - June 30, 2019**

**Final Allowance**

	FY 18	FY 19	\$ +/- ( )	%
<b>SCHOOL DEPARTMENT REVENUES</b>				
Property Taxes	82,787,921	88,003,431	5,215,510	6.3%
Local Revenue	7,410,851	5,455,679	(1,955,172)	-26.4%
State Subsidy	14,799,817	16,339,336	1,539,519	10.4%
Surplus Use	750,000	780,270	30,270	4.0%
Total School Revenues	\$ 105,748,589	\$ 110,578,716	\$ 4,830,127	4.6%
<b>SCHOOL DEPARTMENT EXPENDITURES</b>				
Public Schools	\$105,748,589	\$110,578,716	\$4,830,127	4.6%
<b>TOTAL CITY AND SCHOOL EXPENDITURES</b>	<b>\$ 346,104,785</b>	<b>\$ 358,631,959</b>	<b>\$ 12,527,174</b>	<b>3.6%</b>