

City of Portland, Maine



FY08 Budget

July 1, 2007 ~ June 30, 2008

**FY08 BUDGET
CITY OF PORTLAND, MAINE**

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City of Portland, Maine

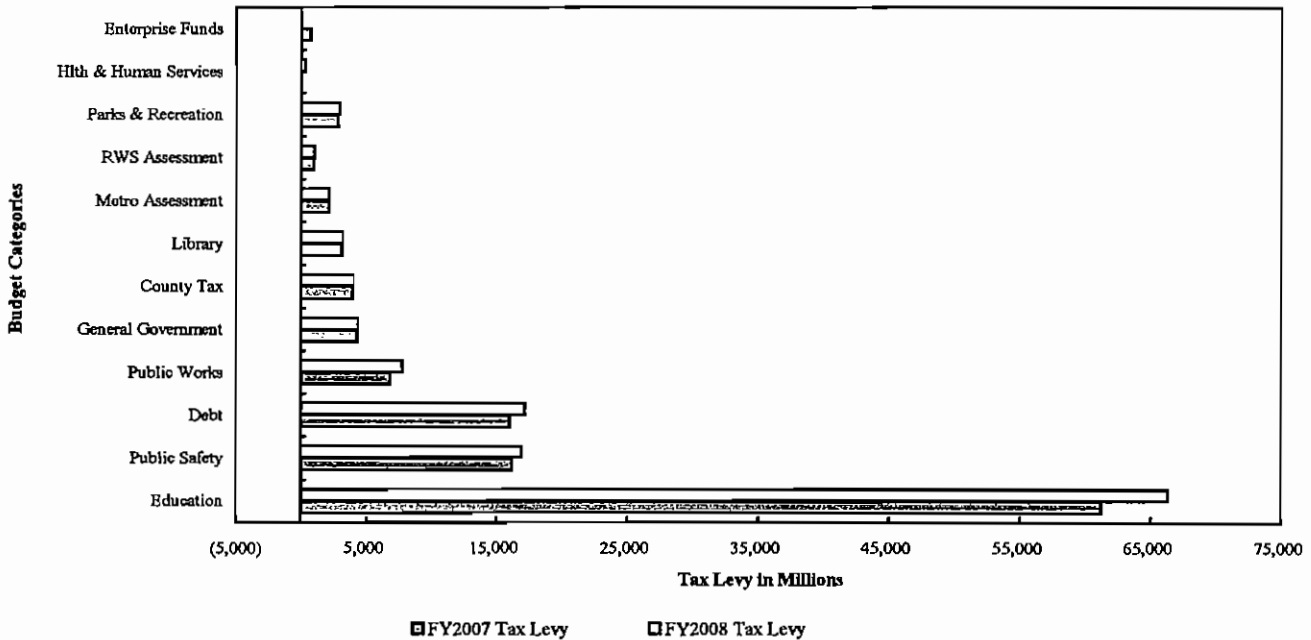
FY08 Budget Comparative Tax Levy by Budget Category Finance Committee and School Committee Recommendations

Department	FY07 Tax Levy	FY08 Tax Levy	\$ Change	% Change	FY07 Tax Rate	% of Taxes	FY08 Tax Rate	% of Taxes
Education	61,192,110	66,291,868	\$5,099,758	8.3%	\$8.45	51.8%	\$8.98	52.5%
Public Safety	16,181,575	16,886,214	\$704,639	4.4%	\$2.23	13.7%	\$2.29	13.4%
Debt	15,987,627	17,129,780	\$1,142,153	7.1%	\$2.21	13.5%	\$2.32	13.6%
Public Works	6,802,390	7,773,182	\$970,792	14.3%	\$0.94	5.8%	\$1.05	6.2%
General Government	4,301,133	4,370,989	\$69,856	1.6%	\$0.59	3.6%	\$0.59	3.5%
County Tax	3,955,704	4,079,171	\$123,467	3.1%	\$0.55	3.3%	\$0.55	3.2%
Library	3,089,653	3,219,060	\$129,407	4.2%	\$0.43	2.6%	\$0.44	2.6%
Metro Assessment	2,110,819	2,124,077	\$13,258	0.6%	\$0.29	1.8%	\$0.29	1.7%
RWS Assessment	962,010	994,144	\$32,134	3.3%	\$0.13	0.8%	\$0.13	0.8%
Parks & Recreation	2,799,161	2,987,136	\$187,975	6.7%	\$0.39	2.4%	\$0.40	2.4%
Hlth & Human Services	28,863	329,065	\$300,202	1040.1%	\$0.00	0.0%	\$0.04	0.3%
Enterprise Funds	695,354	25,648	(\$669,706)	-96.3%	\$0.10	0.6%	\$0.00	0.0%
Total:	\$118,106,399	\$126,210,333	\$8,103,934	6.9%	\$16.31	100.0%	\$17.10	100.0%

Notes: The pension and insurance costs have been proportionately allocated to departments.
Non-department specific revenues are allocated to all departments.

Tax Levy By Budget Category

FY07 and FY08 Comparison



CITY OF PORTLAND, MAINE
COMPARATIVE BUDGET PLAN FY08
 July 1, 2006-June 30, 2007
 July 1, 2007-June 30, 2008
 Final

	FY07	FY08	\$ +/()	%
CITY GENERAL FUND REVENUES				
31 Property Taxes	56,218,936	59,892,817	3,673,881	6.5%
31 Other Local Taxes	10,482,800	10,368,827	(113,973)	-1.1%
32 Licenses & Permits	3,299,235	3,839,660	540,425	16.4%
33 Intergovernmental Revenue	8,781,500	9,309,534	528,034	6.0%
34 Charges for Services	25,534,560	27,217,943	1,683,383	6.6%
35 Fines, Forfeits and Penalties	1,317,750	1,549,700	231,950	17.6%
36 Use of Money and Property	6,221,367	7,668,217	1,446,850	23.3%
39 Other Sources	25,880,675	25,920,523	39,848	0.2%
Surplus	1,350,000	1,000,000	(350,000)	-25.9%
Total General Fund Revenues	<u>139,086,823</u>	<u>146,767,221</u>	<u>7,680,398</u>	<u>5.5%</u>
GENERAL FUND EXPENDITURES				
100-1100 City Council	204,769	208,635	3,866	1.9%
100-1200 City Clerk	485,367	548,514	63,147	13.0%
100-1300 City Manager Executive	643,809	698,954	55,145	8.6%
Print Shop	171,036	209,544	38,508	22.5%
Total City Manager	814,845	908,498	93,653	11.5%
100-1400 Assessor	407,313	396,533	(10,780)	-2.6%
100-1500 Finance Administration	130,517	135,226	4,709	3.6%
Treasury	671,811	708,893	37,082	5.5%
Budget & Purchasing	775,658	833,171	57,513	7.4%
MIS	1,713,476	1,690,979	(22,497)	-1.3%
Total Finance	<u>3,291,462</u>	<u>3,368,269</u>	<u>76,807</u>	<u>2.3%</u>
100-1600 Legal	738,750	685,939	(52,811)	-7.1%
100-1700 Human Resources Admin	806,396	843,524	37,128	4.6%
100-1800 Parking	931,238	1,049,934	118,696	12.7%
Crossing Guides	118,435	117,575	(860)	-0.7%
Elm Street Garage	223,971	231,181	7,210	3.2%
Spring Street Garage	369,332	365,883	(3,449)	-0.9%
Temple Street Garage	35,100	50,700	15,600	44.4%
Total Parking/Garages	<u>1,678,076</u>	<u>1,815,273</u>	<u>137,197</u>	<u>8.2%</u>
100-2100 Police Administration	808,414	842,023	33,609	4.2%
Jetport Security	356,078	396,784	40,706	11.4%
Patrol Services	1,480,528	1,502,351	21,823	1.5%
Patrol	6,063,037	6,189,296	126,259	2.1%
Investigation Services	2,014,661	2,252,796	238,135	11.8%
Support Services	1,567,076	1,632,990	65,914	4.2%
Total Police	<u>12,289,794</u>	<u>12,816,240</u>	<u>526,446</u>	<u>4.3%</u>

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COMPARATIVE BUDGET PLAN FY08
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	FY07	FY08	\$ +/- ()	%
100-2200 Fire Administration	547,149	575,175	28,026	5.1%
Special Services	234,325	240,414	6,089	2.6%
Firefighting	8,083,010	8,409,672	326,662	4.0%
Air Rescue	1,210,459	1,258,461	48,002	4.0%
Fireboat	737,701	763,386	25,685	3.5%
Emergency Medical Services	2,272,717	2,379,841	107,124	4.7%
Hydrants	293,811	310,176	16,365	5.6%
Building Maintenance	266,290	264,836	(1,454)	-0.5%
Island Services	39,155	51,935	12,780	32.6%
Fire Alarms	337,461	347,833	10,372	3.1%
Total Fire	14,022,078	14,601,729	579,651	4.1%
100-2400 Planning & Development--Admin	185,817	133,459	(52,358)	-28.2%
Inspections	673,906	644,935	(28,971)	-4.3%
Planning	637,209	658,821	21,612	3.4%
Housing & Neighborhood Svcs.	275,165	227,171	(47,994)	-17.4%
Historic Preservation	66,389	86,431	20,042	30.2%
HCD Admin.	196,329	203,292	6,963	3.5%
HCD Planning	146,417	145,426	(991)	-0.7%
HCD Historic Preservation	20,030	19,867	(163)	-0.8%
Economic Development	150,897	154,945	4,048	2.7%
DPC	68,788	70,954	2,166	3.1%
Total Planning & Urban Development	2,420,947	2,345,301	(75,646)	-3.1%
100-2800 Waterfront Administration	0	796,868	796,868	100.0%
100-3100 Public Works Administration	347,460	360,480	13,020	3.7%
Streets/Utilities	1,467,727	1,610,270	142,543	9.7%
Solid Waste	3,783,250	4,787,807	1,004,557	26.6%
Communications	243,644	256,768	13,124	5.4%
Portland Downtown District	334,379	338,100	3,721	1.1%
Construction Company	486,083	496,592	10,509	2.2%
Traffic	2,125,819	2,132,278	6,459	0.3%
Engineering	630,153	723,161	93,008	14.8%
Winter	723,500	729,400	5,900	0.8%
Fleet Services	2,966,352	3,035,346	68,994	2.3%
Island Services	468,435	485,381	16,946	3.6%
Total Public Works	13,576,802	14,955,583	1,378,781	10.2%
100-3200 Public Assembly Facilities--Administration	396,199	0	(396,199)	-100.0%
Expo	192,990	0	(192,990)	-100.0%
Fitzpatrick Stadium Mgmt.	35,212	0	(35,212)	-100.0%
Merrill Auditorium Mgmt.	341,918	0	(341,918)	-100.0%
Hadlock Stadium Mgmt.	19,888	0	(19,888)	-100.0%
Total Public Assembly Facilities	986,207	0	(986,207)	-100.0%

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	FY07	FY08	\$ +/()	%
100-3300 Trades Admin.	667,339	857,848	190,509	28.5%
Public Safety Bldg.	470,907	494,508	23,601	5.0%
City Hall Maint.	505,059	548,617	43,558	8.6%
Merril Auditorium Maint.	418,905	716,050	297,145	70.9%
Hadlock Stadium Maint.	290,755	384,023	93,268	32.1%
Other Buildings Maint.	503,997	641,422	137,425	27.3%
Expo Building	441,641	536,331	94,690	21.4%
Waterfront Maint.	0	159,320	159,320	100.0%
PAF Admin.	0	443,804	443,804	100.0%
Concessions	0	198,440	198,440	100.0%
Total Public Buildings	3,298,603	4,980,363	1,681,760	51.0%
100-3400 Parks & Recreation Administration	394,431	378,493	(15,938)	-4.0%
Cemeteries	477,782	541,125	63,343	13.3%
Parks	1,247,421	1,250,823	3,402	0.3%
Forestry	312,430	322,372	9,942	3.2%
Athletic Facilities	497,236	543,277	46,041	9.3%
Recreation	1,417,994	1,602,547	184,553	13.0%
Aquatics	297,339	333,272	35,933	12.1%
Total Parks & Recreation	4,644,633	4,971,909	327,276	7.0%
100-4100 Public Health	3,828,680	4,299,545	470,865	12.3%
100-4200 Social Services	4,997,919	5,233,409	235,490	4.7%
107-4300 Barron Center Administration	1,171,405	1,254,762	83,357	7.1%
Office of Elder Affairs	355,008	370,209	15,201	4.3%
Therapeutic Recreation	213,587	220,670	7,083	3.3%
Nursing Administration	950,589	994,492	43,903	4.6%
Zolov Unit	667,661	666,040	(1,621)	-0.2%
2 North	782,203	864,770	82,567	10.6%
2 South	868,147	927,729	59,582	6.9%
3 North	764,140	793,037	28,897	3.8%
3 South	1,075,316	1,065,126	(10,190)	-0.9%
BCII	1,255,025	1,271,657	16,632	1.3%
Nutrition & Supply	2,213,724	2,293,665	79,941	3.6%
Environmental Services	1,173,540	1,107,660	(65,880)	-5.6%
Housekeeping	507,035	540,034	32,999	6.5%
Laundry Services	408,432	407,441	(991)	-0.2%
Total Barron Center	12,405,812	12,777,292	371,480	3.0%
100-4700 Debt Service	26,896,793	27,841,853	945,060	3.5%
100-4800 Public Library	2,986,397	3,106,397	120,000	4.0%
100-5100 Pension	3,369,895	3,526,208	156,313	4.6%
100-5200 Health Insurance	12,339,150	12,836,288	497,138	4.0%
Workers' Comp	1,574,551	1,684,928	110,377	7.0%
Group Life	153,034	161,315	8,281	5.4%
Unemployment	100,000	100,000	0	0.0%
Medicare	727,100	775,300	48,200	6.6%
Total Employee Benefits	14,893,835	15,557,831	663,996	4.5%

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	FY07	FY08	\$ +/- ()	%
100-6100 Contingent	150,000	150,000	0	0.0%
100-6200 Liability Insurance	907,577	821,951	(85,626)	-9.4%
100-6400 Tax Increment Financing	50,000	280,000	230,000	460.0%
100-6500 Private School Books/Transport	34,154	30,177	(3,977)	-11.6%
Regional Transportation Program	169,220	159,253	(9,967)	-5.9%
Memberships	305,054	351,629	46,575	15.3%
Total Memberships/Contributions	508,428	541,059	32,631	6.4%
100-6700 Wage Adjustment	44,928	15,250	(29,678)	-66.1%
Total General Fund Expenditures	130,706,306	138,393,973	7,687,667	5.9%
100-6502 Metro Assessment	2,110,819	2,124,077	13,258	0.6%
100-6508 EcoMaine Assessment and Fees	2,313,994	2,170,000	(143,994)	-6.2%
100-6300 County Tax	3,955,704	4,079,171	123,467	3.1%
Total General Fund and Assessments	139,086,823	146,767,221	7,680,398	5.5%

**CITY OF PORTLAND, MAINE
COMPARATIVE BUDGET PLAN FY08**

July 1, 2006-June 30, 2007

July 1, 2007-June 30, 2008

Final

	FY07	FY08	\$ +/- ()	%
ENTERPRISE FUND REVENUES				
31 Property Taxes, Current Year	695,354	25,648	(669,706)	-96.3%
32 Licenses & Permits	82,050	33,950	(48,100)	-58.6%
33 Intergovernmental	0	0	0	0.0%
34 Charges for Services	19,701,329	20,733,379	1,032,050	5.2%
36 Use of Money and Property	14,771,907	15,380,817	608,910	4.1%
39 Other Sources	24,563	25,325	762	3.1%
Surplus	376,399	(297,561)	(673,960)	-179.1%
Total Enterprise Fund Revenues	35,651,602	35,901,558	249,956	0.7%
ENTERPRISE FUND EXPENDITURES				
582-3400 Ice Arena	516,192	587,204	71,012	13.8%
583-2800 Jetport Admin	1,118,351	1,138,999	20,648	1.8%
Field	1,977,999	2,093,046	115,047	5.8%
General Aviation	28,306	68,000	39,694	140.2%
Fringe, Indirects, & Chargebacks	2,904,183	3,060,001	155,818	5.4%
Security	1,139,351	1,303,537	164,186	14.4%
Terminal	2,647,533	3,751,168	1,103,635	41.7%
Marketing	192,256	409,150	216,894	112.8%
Parking	2,514,345	2,486,504	(27,841)	-1.1%
Jetport Anticipated Surplus	1,430,073	719,120	(710,953)	-49.7%
Total Jetport	13,952,397	15,029,525	1,077,128	7.7%
530-2800 Seaport Admin. & Marketing	537,394	0	(537,394)	-100.0%
Fish Pier	319,708	332,343	12,635	4.0%
Int. Marine Terminal	390,879	0	(390,879)	-100.0%
Portland Ocean Terminal	704,981	0	(704,981)	-100.0%
Maine State Pier	44,320	0	(44,320)	-100.0%
Total Seaport	1,997,282	332,343	(1,664,939)	-83.4%
550-3400 Golf Course	1,019,048	983,541	(35,507)	-3.5%
570-1503 Sewer-Finance Admin	128,716	100,055	(28,661)	-22.3%
570-3101 PW Admin	84,107	87,643	3,536	4.2%
570-3112 Districting	1,380,736	1,460,044	79,308	5.7%
570-3115 Communications	67,200	74,438	7,238	10.8%
570-3133 Sweeping	437,353	488,658	51,305	11.7%
570-3137 Sewer Engineering	1,060,061	1,289,146	229,085	21.6%
570-3155 Debt Service	4,450,804	4,742,018	291,214	6.5%
570-3156 Fringe Benefits	884,098	882,093	(2,005)	-0.2%
570-3158 Water Assessment	9,673,608	9,844,850	171,242	1.8%
Total Sewer	18,166,683	18,968,945	802,262	4.4%
Total Enterprise Fund Expenditures	35,651,602	35,901,558	249,956	0.7%
TOTAL CITY EXPENDITURES	174,738,425	182,668,779	7,930,354	4.5%

CITY OF PORTLAND, MAINE
COMPARATIVE BUDGET PLAN FY08
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	FY07	FY08	\$ +/()	%
SCHOOL DEPARTMENT REVENUES				
Property Taxes	61,192,110	66,291,868	5,099,758	8.3%
Local Revenue	7,106,464	7,032,426	(74,038)	-1.0%
State Subsidy	12,878,725	12,336,763	(541,962)	-4.2%
Surplus	750,000	0	(750,000)	-100.0%
Total School Revenues	<u>81,927,299</u>	<u>85,661,057</u>	<u>3,733,758</u>	<u>4.6%</u>
SCHOOL DEPARTMENT EXPENDITURES				
Public Schools	<u>81,927,299</u>	<u>85,661,057</u>	<u>3,733,758</u>	<u>4.6%</u>
TOTAL CITY AND SCHOOL EXPENDITURES	256,665,724	268,329,836	11,664,112	4.5%

TAX RATE COMPUTATION--FY08
Final

	General Fund	Enterprise Funds	TOTAL CITY	School Dept	GRAND TOTAL	
Total Expenditures	146,767,221	35,901,558	182,668,779	85,661,057	268,329,836	
Less: Revenues	(85,874,404)	(36,173,471)	(122,047,875)	(19,369,189)	(141,417,064)	
Surplus	(1,000,000)	297,561	(702,439)	0	(702,439)	
Tax Levy	59,892,817	25,648	59,918,465	66,291,868	126,210,333	
<i>Valuation</i>	7,380,000,000					
Tax Rate:						
	FY08	8.12	0.00	8.12	8.98	17.10
	FY07	7.76	0.10	7.86	8.45	16.31
	<i>\$ Increase</i>	0.36	(0.10)	0.26	0.53	0.79
	<i>% Increase</i>	4.6%	-100.0%	3.3%	6.3%	4.9%

FY08 CITY BUDGET SUMMARY
by category
Final

	FY07 Approp.	FY08 Proposed	\$ +/-	% +/-	% OF Total
01 Personnel--General Fund	60,559,302	63,550,714	2,991,412	4.9%	
--Ent Funds	5,102,598	5,019,226	(83,372)	-1.6%	
Total	65,661,900	68,569,940	2,908,040	4.4%	37.5%
02+ Contractual--General Fund	42,734,510	45,984,370	3,249,860	7.6%	
--Ent Funds	18,229,930	18,179,598	(50,332)	-0.3%	
Total	60,964,440	64,163,968	3,199,528	5.2%	35.1%
40 Maint./Repairs--General Fund	3,520,438	3,571,550	51,112	1.5%	
--Ent Funds	1,444,626	1,500,862	56,236	3.9%	
Total	4,965,064	5,072,412	107,348	2.2%	2.8%
55 Supplies--General Fund	4,700,054	5,020,234	320,180	6.8%	
--Ent Funds	986,174	1,004,215	18,041	1.8%	
Total	5,686,228	6,024,449	338,221	5.9%	3.3%
70 Capital--General Fund	675,726	798,500	122,774	18.2%	
--Ent Funds	880,600	2,029,000	1,148,400	130.4%	
Total	1,556,326	2,827,500	1,271,174	81.7%	1.5%
75 Debt--Total	26,896,793	27,841,853	945,060	3.5%	15.2%
--Ent Fund Portion	7,577,601	7,449,537	(128,064)	-1.7%	
--School Portion	5,414,335	5,360,305	(54,030)	-1.0%	
Sinking Funds--Ent	1,430,073	719,120	(710,953)	-49.7%	
Total General Fund	139,086,823	146,767,221	7,680,398	5.5%	
Total Enterprise Funds	35,651,602	35,901,558	249,956	0.7%	
Total	174,738,425	182,668,779	7,930,354	4.5%	100.0%