

# City of Portland, Maine

## Finance Committee's Recommended Budget



### **FY20 Budget**

July 1, 2019 – June 30, 2020

**FY2020 BUDGET  
FINANCE COMMITTEE'S RECOMMENDATION  
CITY OF PORTLAND, MAINE**

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**CITY OF PORTLAND, MAINE**  
**FY2020 BUDGET SUMMARY--EXPENDITURES**  
**Finance Committee's Recommendation**

		<b>FY19 Budget*</b>	<b>FY20 CM Recomm.</b>	<b>FY20 Fin Comm Recomm.</b>	<b>FC Changes</b>	<b>\$+/-</b>	<b>%+/-</b>
<b>GENERAL FUND EXPENDITURES</b>							
100-1100	City Council	\$ 331,904	\$ 344,046	\$ 344,046	\$ -	\$ 12,142	3.7%
100-1200	City Clerk	536,522	660,721	660,721	-	124,199	23.1%
100-1301	Executive	976,564	929,877	929,877	-	(46,687)	-4.8%
100-1400	Assessor	404,377	435,159	435,159	-	30,782	7.6%
100-1500	Finance	1,840,101	1,952,730	1,952,730	-	112,629	6.1%
100-1600	Legal	709,403	741,338	741,338	-	31,935	4.5%
100-1700	Human Resources	1,063,158	1,071,134	1,071,134	-	7,976	0.8%
100-1800	Parking	2,337,364	2,366,214	2,366,214	-	28,850	1.2%
100-1900	Economic Development	633,989	674,528	674,528	-	40,539	6.4%
100-2100	Police	16,860,613	17,757,540	17,757,540	-	896,927	5.3%
100-2200	Fire	17,296,405	18,235,148	18,235,148	-	938,743	5.4%
100-2400	Planning & Development	2,080,277	2,080,032	2,080,032	-	(245)	0.0%
100-2500	Permitting & Inspections	1,759,712	1,848,559	1,848,559	-	88,847	5.0%
100-2900	Information Technology	2,799,922	2,914,482	2,914,482	-	114,560	4.1%
100-3100	Public Works	13,971,411	14,636,202	14,636,202	-	664,791	4.8%
100-3300	Parks, Recreation & Facilities	11,194,057	11,457,902	11,477,902	20,000	283,845	2.5%
100-3500	Public Buildings & Waterfront	5,019,804	5,080,341	5,080,341	-	60,537	1.2%
100-4000	HHS Administration	419,772	337,276	337,276	-	(82,496)	-19.7%
100-4100	Public Health	1,874,503	2,093,528	2,093,528	-	219,025	11.7%
100-4200	Social Services	11,908,346	13,072,747	13,167,747	95,000	1,259,401	10.6%
107-4300	Barron Center	15,630,623	15,947,969	15,947,969	-	317,346	2.0%
100-4700	Debt Service	41,818,036	45,087,798	45,087,798	-	3,269,762	7.8%
100-4800	Library	4,062,000	4,178,550	4,178,550	-	116,550	2.9%
100-5100	Pension	8,126,801	8,398,292	8,398,292	-	271,491	3.3%
100-5200	Employee Benefits	23,341,655	23,433,313	23,433,313	-	91,658	0.4%
100-6100	Contingent	275,850	250,000	250,000	-	(25,850)	-9.4%
100-6200	Insurance	774,458	839,325	839,325	-	64,867	8.4%
100-6500	Memberships & Contributions	476,290	515,868	515,868	-	39,578	8.3%
100-6700	Wage Adjustment	60,000	(165,000)	(165,000)	-	(225,000)	-375.0%
	<b>Total General Fund Expenditures</b>	<b>188,583,917</b>	<b>197,175,619</b>	<b>197,290,619</b>	<b>115,000</b>	<b>8,706,702</b>	<b>4.6%</b>
100-6300	County Tax Assessment	6,288,845	6,640,316	6,640,316	-	351,471	5.6%
100-6502	Metro Assessment	2,713,649	2,787,772	2,787,772	-	74,123	2.7%
	<b>Total General Fund and Assessments</b>	<b>\$ 197,586,411</b>	<b>\$ 206,603,707</b>	<b>\$ 206,718,707</b>	<b>\$ 115,000</b>	<b>\$ 9,132,296</b>	<b>4.6%</b>

\*Note: FY19 figures include grant and project expenditures excluded from the prior year resolve. These expenses (\$126,601 for Planning Admin, \$164,204 for HCD, \$839,356 for Public Health, \$1,995,108 for Social Services) and equal offsetting revenues are included in the current resolve for comparative purposes.

**CITY OF PORTLAND, MAINE**  
**FY2020 BUDGET SUMMARY--EXPENDITURES**  
**Finance Committee's Recommendation**

		<b>FY19 Budget*</b>	<b>FY20 CM Recomm.</b>	<b>FY20 Fin Comm Recomm.</b>	<b>FC Changes</b>	<b>\$+/-</b>	<b>%+/-</b>
<b>ENTERPRISE FUND EXPENDITURES</b>							
530-2800	Fish Pier	398,213	388,679	388,679	-	(9,534)	-2.4%
570-3100	Sewer	26,321,527	27,032,572	27,032,572	-	711,045	2.7%
571-3100	Stormwater	2,759,614	2,788,837	2,788,837	-	29,223	1.1%
583-2800	Jetport	24,112,747	26,578,275	26,578,275	-	2,465,528	10.2%
<b>Total Enterprise Fund Expenditures</b>		<u>\$ 53,592,101</u>	<u>\$ 56,788,363</u>	<u>\$ 56,788,363</u>	<u>\$ -</u>	<u>\$ 3,196,262</u>	<u>6.0%</u>
<b>TOTAL CITY EXPENDITURES</b>		<u>\$ 251,178,512</u>	<u>\$ 263,392,070</u>	<u>\$ 263,507,070</u>	<u>\$ 115,000</u>	<u>\$ 12,328,558</u>	<u>4.9%</u>

		<b>FY19 School Budget</b>	<b>FY20 Board of Education Recomm.</b>	<b>FY20 Fin Comm Recomm.</b>	<b>FC Changes</b>	<b>\$+/-</b>	<b>%+/-</b>
<b>SCHOOL DEPARTMENT EXPENDITURES</b>							
	Public Schools	<u>\$ 110,578,716</u>	<u>\$ 117,833,270</u>	<u>\$ 117,383,270</u>	<u>\$ (450,000)</u>	<u>\$ 6,804,554</u>	<u>6.2%</u>
<b>TOTAL CITY AND SCHOOL EXPENDITURES</b>		<u>\$ 361,757,228</u>	<u>\$ 381,225,340</u>	<u>\$ 380,890,340</u>	<u>\$ (335,000)</u>	<u>\$ 19,133,112</u>	<u>5.3%</u>

**CITY OF PORTLAND, MAINE**  
**FY2020 BUDGET SUMMARY--REVENUE**  
**Finance Committee's Recommendation**

	<b>FY19 Budget*</b>	<b>FY20 CM Recomm.</b>	<b>FY20 Fin Comm Recomm.</b>	<b>FC Changes</b>	<b>\$+/-</b>	<b>%+/-</b>
<b>CITY GENERAL FUND REVENUE</b>						
31 Property Taxes	\$ 89,612,594	\$ 93,184,789	\$ 93,299,789	\$ 115,000	\$ 3,687,195	4.1%
31 Other Local Taxes	10,099,009	8,416,388	8,416,388	-	(1,682,621)	-16.7%
32 Licenses & Permits	5,827,244	6,300,644	6,300,644	-	473,400	8.1%
33 Intergovernmental Revenue	10,464,979	12,312,490	12,312,490	-	1,847,511	17.7%
34 Charges for Services	35,967,048	36,750,588	36,750,588	-	783,540	2.2%
35 Fines, Forfeits and Penalties	2,107,635	1,996,710	1,996,710	-	(110,925)	-5.3%
36 Use of Money and Property	11,175,951	11,779,430	11,779,430	-	603,479	5.4%
39 Other Sources	32,331,951	35,862,668	35,862,668	-	3,530,717	10.9%
Fund Balance Use (Restoration)	-	-	-	-	-	
<b>Total General Fund Revenue</b>	<b>\$ 197,586,411</b>	<b>\$ 206,603,707</b>	<b>\$ 206,718,707</b>	<b>\$ 115,000</b>	<b>\$ 9,132,296</b>	<b>4.6%</b>

\*Note: FY19 figures include grant and project revenues excluded from the prior year resolve. These revenues (\$126,601 for Planning Admin, \$164,204 for HCD, \$839,356 for Public Health, \$1,995,108 for Social Services) and equal offsetting expenditures are included in the current resolve for comparative purposes.

**ENTERPRISE FUND REVENUE**

31 Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
32 Licenses & Permits	22,850	17,950	17,950	-	(4,900)	-21.4%
33 Intergovernmental Revenue	116,800	117,968	117,968	-	1,168	1.0%
34 Charges for Services	33,567,185	34,701,607	34,701,607	-	1,134,422	3.4%
36 Use of Money and Property	23,747,326	26,228,136	26,228,136	-	2,480,810	10.4%
39 Other Sources	374,196	405,874	405,874	-	31,678	8.5%
Surplus	(4,236,256)	(4,683,172)	(4,683,172)	-	(446,916)	
<b>Total Enterprise Fund Revenue</b>	<b>\$ 53,592,101</b>	<b>\$ 56,788,363</b>	<b>\$ 56,788,363</b>	<b>\$ -</b>	<b>\$ 3,196,262</b>	<b>6.0%</b>

	<b>FY19 School Budget</b>	<b>FY20 Board of Education Recomm.</b>	<b>FY20 Fin Comm Recomm.</b>	<b>FC Changes</b>	<b>\$+/-</b>	<b>%+/-</b>
<b>SCHOOL DEPARTMENT REVENUE</b>						
Property Taxes	\$ 88,003,431	\$ 93,795,139	\$ 93,345,139	\$ (450,000)	\$ 5,341,708	6.1%
Local Revenues	5,455,679	6,622,940	6,622,939	(1)	1,167,260	21.4%
State Subsidy	16,339,336	16,645,909	16,645,909	-	306,573	1.9%
Surplus Use	780,270	769,283	769,283	-	(10,987)	
<b>Total School Department Revenue</b>	<b>\$ 110,578,716</b>	<b>\$ 117,833,271</b>	<b>\$ 117,383,270</b>	<b>\$ (450,001)</b>	<b>\$ 6,804,554</b>	<b>6.2%</b>

**TAX RATE COMPUTATION--FY2020**  
**Finance Committee's Recommendation**

	<b>General Fund</b>	<b>County Tax</b>	<b>Enterprise Funds</b>	<b>TOTAL CITY</b>	<b>School Dept</b>	<b>GRAND TOTAL</b>
Total Expenditures	\$200,078,391	\$6,640,316	\$56,788,363	\$263,507,070	\$117,383,270	\$380,890,340
Less: Revenues	(113,418,918)	0	(61,471,535)	(174,890,453)	(23,268,848)	(198,159,301)
Surplus	0	0	4,683,172	4,683,172	(769,283)	3,913,889
<b>Tax Levy</b>	<b>\$86,659,473</b>	<b>\$6,640,316</b>	<b>\$0</b>	<b>\$93,299,789</b>	<b>\$93,345,139</b>	<b>\$186,644,928</b>
<b>Valuation</b>	<b>7,985,000,000</b>			50.0%	50.0%	100.0%
<b>Tax Rate:</b>						
<b>FY20</b>	\$10.85	\$0.83	\$0.00	\$11.68	\$11.69	\$23.37
<b>FY19</b>	\$10.54	\$0.80	\$0.00	\$11.34	\$11.14	\$22.48
<b>\$ Increase</b>	<b>0.31</b>	<b>0.03</b>	<b>0.00</b>	<b>0.34</b>	<b>0.55</b>	<b>0.89</b>
<b>% of Total Increase</b>	<b>2.7%</b>	<b>0.3%</b>	<b>0.0%</b>	<b>3.0%</b>	<b>4.9%</b>	<b>4.0%</b>

**CITY OF PORTLAND, MAINE**  
**FY2020 Non-Tax Revenue**  
**(without surplus or TIF reimb)**  
**Finance Committee's Recommendation**

Department	FY18 Collected	FY19* Est (budget)	FY19 Proj	FY20 Est (budget)	FY20 Est vs FY19 Est (budget)	%
<b>General Fund Revenues:</b>						
City Council	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.0%
City Clerk	223,337	227,688	219,364	228,094	406	0.2%
Executive	962,763	1,040,370	1,046,175	1,011,715	(28,655)	-2.8%
Assessor	1,690	2,076	1,000	1,000	(1,076)	-51.8%
Finance	19,615,268	18,549,047	21,361,127	18,755,574	206,527	1.1%
Legal	111,734	136,320	182,177	151,525	15,205	11.2%
Human Resources	118,043	76,056	76,056	75,945	(111)	-0.1%
Parking	8,722,207	9,620,120	9,498,210	9,665,220	45,100	0.5%
Econ Dev	192,267	567,949	566,791	596,748	28,799	5.1%
Police	3,239,440	2,947,159	3,169,317	2,985,289	38,130	1.3%
Fire	4,048,512	4,583,430	4,651,580	4,584,937	1,507	0.0%
Planning & Development	1,081,487	1,037,066	769,646	1,072,827	35,761	3.4%
Permitting & Inspections	5,012,332	4,500,366	5,049,955	4,901,064	400,698	8.9%
Information Technology	381,523	422,254	420,187	433,387	11,133	2.6%
Public Works	4,539,985	5,061,526	4,609,032	5,128,213	66,687	1.3%
Parks, Rec & Facilities	7,124,221	7,333,134	7,275,347	7,817,734	484,600	6.6%
Public Bldgs & Waterfront	3,337,883	3,459,596	3,302,789	3,550,966	91,370	2.6%
HHS--Administration	4,884	10,560	968	-	(10,560)	-100.0%
HHS--Public Health	1,001,256	994,421	115,485	1,133,407	138,986	14.0%
HHS--Social Services	7,366,937	7,271,573	5,517,167	8,065,096	793,523	10.9%
HHS--Barron Center	18,236,152	18,628,031	18,726,850	19,510,800	882,769	4.7%
Employee Benefits	6,432,840	7,293,735	6,942,945	7,640,858	347,123	4.8%
Insurance	134,721	154,587	179,359	177,918	23,331	15.1%
Debt Service Reimb.	15,447,518	16,979,744	16,964,420	19,731,496	2,751,752	16.2%
Memberships / Other	-	-	-	302,717	302,717	---
<b>Total General Fund:</b>	<b>\$107,342,000</b>	<b>\$110,901,808</b>	<b>\$110,650,947</b>	<b>\$117,527,530</b>	<b>\$6,625,722</b>	<b>6.0%</b>
<b>Enterprise Funds Revenue:</b>						
Fish Pier Authority	535,030	546,380	535,352	559,178	12,798	2.3%
Sewer	24,939,371	26,292,128	26,736,968	27,456,657	1,164,529	4.4%
Stormwater	6,587,024	6,877,102	6,845,474	6,877,425	323	0.0%
Jetport	23,283,267	24,112,747	24,660,341	26,578,275	2,465,528	10.2%
<b>Total Enterprise Funds:</b>	<b>\$55,344,692</b>	<b>\$57,828,357</b>	<b>\$58,778,135</b>	<b>\$61,471,535</b>	<b>\$3,643,178</b>	<b>6.3%</b>
<b>Total City Revenue</b>	<b>\$162,686,692</b>	<b>\$168,730,165</b>	<b>169,429,082</b>	<b>\$178,999,065</b>	<b>\$10,268,900</b>	<b>6.1%</b>

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## FY2020 CITY BUDGET SUMMARY

by category

Finance Committee's Recommendation

	FY19*	FY20	\$ +/-	% +/-	% Of Total
	Approp.	Proposed			
01 Personnel--General Fund	\$80,740,046	84,544,142	\$3,804,096	4.7%	40.9%
--Ent Funds	6,581,376	7,038,292	456,916	6.9%	12.4%
Total	87,321,422	91,582,434	4,261,012	4.9%	34.8%
02+ Contractual--General Fund	64,291,371	66,302,171	2,010,800	3.1%	32.1%
--Ent Funds	29,151,634	29,654,105	502,471	1.7%	52.2%
Total	93,443,005	95,956,276	2,513,271	2.7%	36.4%
55 Supplies--General Fund	6,820,435	6,944,496	124,061	1.8%	3.4%
--Ent Funds	1,306,943	1,469,313	162,370	12.4%	2.6%
Total	8,127,378	8,413,809	286,431	3.5%	3.2%
63 Utilities--General Fund	3,701,033	3,574,036	(126,997)	-3.4%	1.7%
--Ent Funds	1,452,022	1,545,875	93,853	6.5%	2.7%
Total	5,153,055	5,119,911	(33,144)	-0.6%	1.9%
70 Capital--General Fund	215,490	266,065	50,575	23.5%	0.1%
--Ent Funds	2,202,152	3,532,645	1,330,493	60.4%	6.2%
Total	2,417,642	3,798,710	1,381,068	57.1%	1.4%
75 Debt Svc--Total GF	41,818,036	45,087,798	3,269,762	7.8%	21.8%
--Ent Funds	7,976,373	8,611,695	635,322	8.0%	15.2%
Total	49,794,409	53,699,493	3,905,084	7.8%	20.4%
75 Jetport Rev Bond Debt Svc	4,142,963	4,134,813	(8,150)	-0.2%	7.3%
Jetport Surplus	778,638	801,624	22,986	3.0%	1.4%
<hr/>					
Total General Fund	197,586,411	206,718,707	9,132,296	4.6%	100.0%
Total Enterprise Funds	53,592,101	56,788,363	3,196,262	6.0%	100.0%
<b>Total</b>	<b>\$251,178,512</b>	<b>\$263,507,070</b>	<b>\$12,328,558</b>	<b>4.9%</b>	<b>100.0%</b>

\*Note: FY19 figures include grant and project expenditures excluded from the prior year resolve. These expenses (\$126,601 for Planning Admin, \$164,204 for HCD, \$839,356 for Public Health, \$1,995,108 for Social Services) and equal offsetting revenues are included in the current resolve for comparative purposes.

**City of Portland  
Staffing FTE Change**

<b>Department</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20*</b>	<b>+/- Chg</b>
<b>General Fund:</b>							
City Council	-	-	1.0	-	-	-	-
City Clerk	9.2	8.9	7.4	7.8	7.9	7.9	-
Executive	10.0	14.0	10.0	13.0	10.5	9.5	(1.0)
Assessor	4.9	4.9	5.9	5.9	5.9	5.9	-
Finance	26.0	24.3	24.0	25.0	25.0	25.0	-
Legal	6.0	6.0	6.0	6.0	7.0	7.0	-
Human Resources	10.0	10.0	10.5	11.0	11.0	10.5	(0.5)
Parking	29.6	29.6	29.6	29.6	29.6	30.0	0.4
Economic Development	3.0	4.0	5.8	5.8	7.1	7.0	(0.1)
Police	225.3	223.3	227.3	232.3	226.3	227.0	0.7
Fire	235.7	228.1	229.6	229.2	226.0	226.0	-
Planning & Urban Dev.	35.4	34.7	21.5	24.0	24.0	24.0	-
Permitting & Inspections	-	-	25.0	28.0	28.0	28.5	0.5
IT	17.3	17.0	17.0	17.0	17.3	16.0	(1.3)
Public Works	152.5	132.0	125.0	129.0	131.0	131.5	0.5
Parks Rec & Fac	121.6	136.5	155.2	161.5	142.0	140.7	(1.3)
Pubic Bldgs & Waterfront	-	-	-	-	24.5	24.5	-
HHS Administration	-	-	5.0	5.0	5.0	4.0	(1.0)
Public Health	70.0	62.3	38.2	25.0	27.1	28.3	1.2
Social Services	79.4	90.7	78.3	80.1	87.8	93.5	5.7
Barron Center	266.2	266.7	260.7	263.7	244.0	246.8	2.8
<i>Total HHS:</i>	<i>415.6</i>	<i>419.7</i>	<i>382.2</i>	<i>373.8</i>	<i>363.9</i>	<i>372.6</i>	<i>8.7</i>
<b>General Fund Subtotal:</b>	<b>1,302.1</b>	<b>1,293.0</b>	<b>1,283.0</b>	<b>1,298.9</b>	<b>1,287.0</b>	<b>1,293.6</b>	<b>6.6</b>
<b>Enterprise Funds:</b>							
Sewer Fund	39.0	32.0	31.0	30.0	33.0	33.0	-
Stormwater Fund	-	11.5	11.0	13.0	10.0	10.0	-
Jetport	49.0	49.5	50.5	52.5	56.0	59.0	3.0
<b>Enterprise Subtotal:</b>	<b>88.0</b>	<b>93.0</b>	<b>92.5</b>	<b>95.5</b>	<b>99.0</b>	<b>102.0</b>	<b>3.0</b>
<b>Total City Employees:</b>	<b>1,390.1</b>	<b>1,386.0</b>	<b>1,375.5</b>	<b>1,394.4</b>	<b>1,386.0</b>	<b>1,395.6</b>	<b>9.6</b>

\*FY20 FTE estimate based on Finance Committee's approved budget appropriation

**City of Portland, Maine**  
**Tax Levy by Budget Category**  
**Finance Committee's Recommendation**

<b>Department</b>	<b>FY20 Tax Levy</b>	<b>FY20 Tax Rate</b>	<b>% of Taxes</b>
Education	93,345,139	\$11.69	50.0%
Debt Service	25,356,302	\$3.18	13.6%
Police	17,401,810	\$2.18	9.3%
Fire	16,046,664	\$2.01	8.6%
Public Works	10,292,485	\$1.29	5.5%
County Tax	6,640,316	\$0.83	3.6%
Parks, Rec & Facilities	4,762,651	\$0.60	2.6%
Health & Human Services	4,725,903	\$0.59	2.5%
Library	4,178,550	\$0.52	2.2%
Metro	2,563,535	\$0.32	1.4%
Public Buildings & Waterfront	1,401,012	\$0.17	0.7%
General Government	(69,439)	(\$0.01)	0.0%
<b>Total:</b>	<b>\$186,644,928</b>	<b>\$23.37</b>	<b>100.0%</b>