

**TAX RATE COMPUTATION--FY2020**  
**Final Allowance**

	<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	\$200,092,255	\$6,640,316	\$56,788,363	\$263,520,934	\$117,389,270	\$380,910,204
Less: Revenues	(113,918,918)	0	(61,471,535)	(175,390,453)	(23,274,848)	(198,665,301)
Surplus	0	0	4,683,172	4,683,172	(769,283)	3,913,889
<b>Tax Levy</b>	<b>\$86,173,337</b>	<b>\$6,640,316</b>	<b>\$0</b>	<b>\$92,813,653</b>	<b>\$93,345,139</b>	<b>\$186,158,792</b>
<b>Valuation</b>	<b>7,985,000,000</b>			49.9%	50.1%	100.0%
<b>Tax Rate:</b>						
<b>FY20</b>	\$10.79	\$0.83	\$0.00	\$11.62	\$11.69	\$23.31
<b>FY19</b>	\$10.54	\$0.80	\$0.00	\$11.34	\$11.14	\$22.48
<b>\$ Increase</b>	<b>0.25</b>	<b>0.03</b>	<b>0.00</b>	<b>0.28</b>	<b>0.55</b>	<b>0.83</b>
<b>% of Total Increase</b>	<b>2.2%</b>	<b>0.3%</b>	<b>0.0%</b>	<b>2.5%</b>	<b>4.9%</b>	<b>3.7%</b>

**CITY OF PORTLAND, MAINE**  
**COMPARATIVE BUDGET PLAN FY2020**  
**July 1, 2018 - June 30, 2019**  
**July 1, 2019 - June 30, 2020**  
**Final Allowance**

	FY 19*	FY 20	\$ +/(-)	%
<b>CITY GENERAL FUND REVENUES</b>				
31 Property Taxes	\$ 89,612,594	\$ 92,813,653	\$ 3,201,059	3.6%
31 Other Local Taxes	10,099,009	8,416,388	(1,682,621)	-16.7%
32 Licenses & Permits	5,827,244	6,300,644	473,400	8.1%
33 Intergovernmental Revenue	10,464,979	12,312,490	1,847,511	17.7%
34 Charges for Services	35,967,048	36,750,588	783,540	2.2%
35 Fines, Forfeits and Penalties	2,107,635	1,996,710	(110,925)	-5.3%
36 Use of Money and Property	11,175,951	12,279,430	1,103,479	9.9%
39 Other Sources*	32,331,951	35,862,668	3,530,717	10.9%
Fund Balance Use (Restoration)	-	-	-	"
<b>Total General Fund Revenues</b>	<b>197,586,411</b>	<b>206,732,571</b>	<b>9,146,160</b>	<b>4.6%</b>

**GENERAL FUND EXPENDITURES**

100-11 City Council	331,904	344,046	12,142	3.7%
100-12 City Clerk	536,522	622,721	86,199	16.1%
100-13 Executive	976,564	929,877	(46,687)	-4.8%
100-14 Assessor	404,377	435,159	30,782	7.6%
100-15 Finance Administration	1,155,368	1,218,727	63,359	5.5%
Treasury	684,733	734,003	49,270	7.2%
<b>Total Finance</b>	<b>1,840,101</b>	<b>1,952,730</b>	<b>112,629</b>	<b>6.1%</b>
100-16 Legal	709,403	741,338	31,935	4.5%
100-17 Human Resources	1,063,158	1,071,134	7,976	0.8%
100-18 Parking Administration	1,460,024	1,487,050	27,026	1.9%
Elm Street Garage	302,962	300,164	(2,798)	-0.9%
Spring Street Garage	449,378	452,870	3,492	0.8%
Temple Street Garage	125,000	126,130	1,130	0.9%
<b>Total Parking / Garages</b>	<b>2,337,364</b>	<b>2,366,214</b>	<b>28,850</b>	<b>1.2%</b>
100-19 Economic Development	633,989	674,528	40,539	6.4%

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	FY 19*	FY 20	\$ +/-	%
100-21 Police Administration	1,207,316	1,274,264	66,948	5.5%
Uniformed Operations Group	10,062,663	10,616,533	553,870	5.5%
Bureau Investigative Services	1,928,235	2,017,675	89,440	4.6%
Operations Support Services	828,086	907,441	79,355	9.6%
Dispatch Services	2,262,115	2,360,103	97,988	4.3%
Jetport Security	572,198	581,524	9,326	1.6%
<b>Total Police</b>	<b>16,860,613</b>	<b>17,757,540</b>	<b>896,927</b>	<b>5.3%</b>
100-22 Fire Administration	572,319	598,617	26,298	4.6%
Code Enforcement & Comm Svcs	270,157	288,508	18,351	6.8%
Field Operations	14,685,959	15,517,194	831,235	5.7%
Operations Support Services	754,688	803,148	48,460	6.4%
Air Rescue	1,013,282	1,027,681	14,399	1.4%
<b>Total Fire</b>	<b>17,296,405</b>	<b>18,235,148</b>	<b>938,743</b>	<b>5.4%</b>
100-24 Planning & Urban Dev. Admin*	507,695	560,269	52,574	10.4%
Planning	1,408,378	1,330,594	(77,784)	-5.5%
Housing & Comm Development*	164,204	189,169	24,965	15.2%
<b>Total Planning &amp; Urban Dev</b>	<b>2,080,277</b>	<b>2,080,032</b>	<b>(245)</b>	<b>0.0%</b>
100-25 Permitting & Inspections Admin	181,334	130,487	(50,847)	-28.0%
Inspections	980,841	1,076,567	95,726	9.8%
Housing Safety	346,993	407,613	60,620	17.5%
Business Licensing	250,544	233,892	(16,652)	-6.6%
<b>Total Permitting &amp; Licensing</b>	<b>1,759,712</b>	<b>1,848,559</b>	<b>88,847</b>	<b>5.0%</b>
100-29 Information Technology	2,799,922	2,914,482	114,560	4.1%
100-31 Public Works Administration	728,174	725,708	(2,466)	-0.3%
Districting	1,660,057	1,741,974	81,917	4.9%
Solid Waste	1,769,118	2,141,502	372,384	21.0%
Communications	128,226	197,443	69,217	54.0%
Portland Downtown District	363,628	404,862	41,234	11.3%
Winter Operations	1,329,559	1,329,439	(120)	0.0%
Island Services	647,042	687,836	40,794	6.3%
Transportation Operations	2,310,357	2,333,681	23,324	1.0%
Engineering	1,216,314	1,266,603	50,289	4.1%
Fleet Services	3,818,936	3,807,154	(11,782)	-0.3%
<b>Total Public Works</b>	<b>13,971,411</b>	<b>14,636,202</b>	<b>664,791</b>	<b>4.8%</b>

**CITY OF PORTLAND, MAINE**  
**COMPARATIVE BUDGET PLAN FY2020**  
**July 1, 2018 - June 30, 2019**  
**July 1, 2019 - June 30, 2020**  
**Final Allowance**

	FY 19*	FY 20	\$ +/- ( )	%
100-33 Parks Rec & Facilities Admin	601,090	639,408	38,318	6.4%
Parks	1,001,603	1,129,821	128,218	12.8%
Forestry	686,850	710,847	23,997	3.5%
Athletic Facilities	805,268	811,667	6,399	0.8%
Cemeteries	874,369	827,545	(46,824)	-5.4%
Recreation	1,831,867	1,901,439	69,572	3.8%
Aquatics	643,899	639,302	(4,597)	-0.7%
Golf Course	1,050,926	1,100,519	49,593	4.7%
Golf Course Restaurant	533,611	540,787	7,176	1.3%
Ice Arena	571,810	595,229	23,419	4.1%
Public Assembly Facilities	1,056,708	1,061,236	4,528	0.4%
Concessions	403,498	418,426	14,928	3.7%
Custodial Services	956,460	958,378	1,918	0.2%
Merrill Auditorium	176,098	182,589	6,491	3.7%
Total Parks Rec & Facilities	11,194,057	11,517,193	323,136	2.9%
100-35 Public Bldgs & Waterfront Admin	358,671	387,731	29,060	8.1%
Trades	719,605	736,916	17,311	2.4%
School HVAC	521,703	518,442	(3,261)	-0.6%
Public Safety Building	290,700	317,700	27,000	9.3%
City Hall	322,100	392,450	70,350	21.8%
Merrill Auditorium (PB)	196,550	173,550	(23,000)	-11.7%
Hadlock Stadium	321,681	322,076	395	0.1%
Expo Building	207,875	208,600	725	0.3%
Canco Road Buildings	432,820	434,250	1,430	0.3%
Other Public Buildings	310,989	270,857	(40,132)	-12.9%
Waterfront	1,337,110	1,317,769	(19,341)	-1.4%
Total Public Buildings & Waterfront	5,019,804	5,080,341	60,537	1.2%
100-44 HHS - Administration	419,772	337,276	(82,496)	-19.7%
Public Health*	1,874,503	2,093,528	219,025	11.7%
Social Services*	11,908,346	13,167,747	1,259,401	10.6%
Barron Center	15,630,623	15,947,969	317,346	2.0%
Total HHS	29,833,244	31,546,520	1,713,276	5.7%
100-47 Debt Service	41,818,036	45,087,798	3,269,762	7.8%
100-48 Public Library	4,062,000	4,178,550	116,550	2.9%
100-51 Pension	8,126,801	8,398,292	271,491	3.3%

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	FY 19*	FY 20	\$ +/- ( )	%
100-52 Health Insurance	20,110,956	19,948,893	(162,063)	-0.8%
Workers' Comp	1,786,778	2,053,072	266,294	14.9%
FICA	1,138,099	1,138,099	0	0.0%
Group Life	205,822	205,822	0	0.0%
Unemployment	100,000	100,000	0	0.0%
<b>Total Employee Benefits</b>	<b>23,341,655</b>	<b>23,445,886</b>	<b>104,231</b>	<b>0.4%</b>
100-61 Contingent	275,850	250,000	(25,850)	-9.4%
100-62 Liability Insurance	774,458	839,325	64,867	8.4%
100-65 Regional Transportation Program	72,380	78,480	6,100	8.4%
Memberships - Misc	403,910	437,388	33,478	8.3%
<b>Total Memberships/Contributions</b>	<b>476,290</b>	<b>515,868</b>	<b>39,578</b>	<b>8.3%</b>
100-67 Wage Adjustment	60,000	(165,000)	(225,000)	-375.0%
<b>Total General Fund Expenditures</b>	<b>188,583,917</b>	<b>197,304,483</b>	<b>8,720,566</b>	<b>4.6%</b>
100-63 County Tax	6,288,845	6,640,316	351,471	5.6%
100-65 Metro Assessment	2,713,649	2,787,772	74,123	2.7%
<b>Total General Fund and Assessments</b>	<b>\$ 197,586,411</b>	<b>\$ 206,732,571</b>	<b>\$ 9,146,160</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.

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	FY 19*	FY 20	\$ +/- ( )	%
<b>ENTERPRISE FUND REVENUES</b>				
31 Property Taxes, Current Year	\$ -	\$ -	\$ -	
32 Licenses & Permits	22,850	17,950	(4,900)	-21.4%
33 Intergovernmental	116,800	117,968	1,168	1.0%
34 Charges for Services	33,567,185	34,701,607	1,134,422	3.4%
36 Use of Money and Property	23,747,326	26,228,136	2,480,810	10.4%
39 Other Sources	374,196	405,874	31,678	8.5%
Fund Balance	(4,236,256)	(4,683,172)	(446,916)	10.5%
<b>Total Enterprise Fund Revenues</b>	<b>53,592,101</b>	<b>56,788,363</b>	<b>3,196,262</b>	<b>6.0%</b>
<b>ENTERPRISE FUND EXPENDITURES</b>				
530 Fish Pier	398,213	388,679	(9,534)	-2.4%
570 Finance Administration	134,810	141,938	7,128	5.3%
Public Works Administration	780,653	838,548	57,895	7.4%
Districting	3,019,206	2,637,279	(381,927)	-12.6%
Communications	67,687	65,808	(1,879)	-2.8%
Engineering	618,211	603,082	(15,129)	-2.4%
Debt Service	7,745,068	8,088,788	343,720	4.4%
Fringe Benefits	1,493,120	1,519,490	26,370	1.8%
PWD Assessment	12,462,772	13,137,639	674,867	5.4%
<b>Total Sewer</b>	<b>26,321,527</b>	<b>27,032,572</b>	<b>711,045</b>	<b>2.7%</b>
571 Finance Administration	265,463	275,145	9,682	3.6%
Stormwater Management	1,817,499	1,543,268	(274,231)	-15.1%
Debt Service	389,797	685,421	295,624	75.8%
Fringe Benefits	286,855	285,003	(1,852)	-0.6%
<b>Total Stormwater</b>	<b>2,759,614</b>	<b>2,788,837</b>	<b>29,223</b>	<b>1.1%</b>
583 Jetport Administration	1,047,618	1,221,479	173,861	16.6%
Marketing	501,890	598,640	96,750	19.3%
Fringe, Indirects & Chargebacks	3,960,802	4,084,313	123,511	3.1%
Field	4,091,912	4,577,799	485,887	11.9%
General Aviation	17,168	17,168	-	0.0%
Jetport Operations	2,595,898	2,702,802	106,904	4.1%
Terminal	5,970,545	6,992,649	1,022,104	17.1%
Parking	4,447,615	4,907,020	459,405	10.3%
Airfield Deicing	700,661	674,781	(25,880)	-3.7%
Jetport Anticipated Surplus	778,638	801,624	22,986	3.0%
<b>Total Jetport</b>	<b>24,112,747</b>	<b>26,578,275</b>	<b>2,465,528</b>	<b>10.2%</b>
<b>Total Enterprise Fund Expenditures</b>	<b>53,592,101</b>	<b>56,788,363</b>	<b>3,196,262</b>	<b>6.0%</b>
<b>TOTAL CITY EXPENDITURES</b>	<b>\$ 251,178,512</b>	<b>\$ 263,520,934</b>	<b>\$ 12,342,422</b>	<b>4.9%</b>

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<b>SCHOOL DEPARTMENT REVENUES</b>				
Property Taxes	88,003,431	93,345,139	5,341,708	6.1%
Local Revenue	5,455,679	6,629,939	1,174,260	21.5%
State Subsidy	16,339,336	16,644,909	305,573	1.9%
Surplus Use	780,270	769,283	(10,987)	-1.4%
Total School Revenues	<u>\$ 110,578,716</u>	<u>\$ 117,389,270</u>	<u>\$ 6,810,554</u>	<u>6.2%</u>
<b>SCHOOL DEPARTMENT EXPENDITURES</b>				
Public Schools	<u>\$110,578,716</u>	<u>\$117,389,270</u>	<u>\$6,810,554</u>	<u>6.2%</u>
<b>TOTAL CITY AND SCHOOL EXPENDITURES</b>	<b>\$ 361,757,228</b>	<b>\$ 380,910,204</b>	<b>\$ 19,152,976</b>	<b>5.3%</b>