



CITY COUNCIL ACTION

06/10/2019 19-241 Amended

Council Meeting Date: 06/10/2019

Item No: 19-241 Amended

Responsible Dept: City Manager

Requested Action: Resolve

Map/Lot: N/A

Title, Resolve

Appropriation for Municipal Year 2020

Summary

The resolve for Municipal Year 2020 proposes to appropriate \$104,992,698 for the municipal budget based on the City Manager's recommended budget as presented to the City Council on April 8, 2019. Since that time, the City Council has had a number of workshops that will cause that number to change. All changes and adjustments will be made prior to final adoption and any and all changes will be incorporated into an Amended FY 2020 Budget Resolve, which is scheduled to be included in the Council Agenda for June 24, 2019.

Committee Action

Committee: Council Workshop
Action: Recommend for passage

Meeting Date:
For: Against:

Staff Comments & Approvals

This item will need to be amended by substitution on June 24, 2019 to reflect any changes adopted by the City Council since the initial budget submission.

City Manager

City Solicitor

Finance Director

Introduced for: First Reading



CITY OF BANGOR RESOLVE

06/10/2019 19-241 Amended

Date: 06/10/2019

Item No: 19-241 Amended

Assigned to Councilor: Weston

Appropriation for Municipal Year 2020

Be it Resolved by the City Council of the City of Bangor that,

THAT the sum of One-hundred four million, four hundred sixty thousand four-hundred, and seventy-three dollars (\$104,460,473) is hereby appropriated in the General Fund for the Municipal Year 2020 in accordance with the schedule of appropriations attached hereto; and

BE IT FURTHER RESOLVED THAT in addition to such other revenues as are estimated to be available to meet the above appropriations including the Homestead and Business Equipment Tax Exemption reimbursement, the sum of Sixty million, nine hundred thirty-eight thousand, and ninety-nine (\$60,938,099) be raised by assessment upon the estates of the inhabitants of the City of Bangor and upon the estates of non-resident proprietors within said City for the present Municipal Year; and

BE IT FURTHER RESOLVED THAT the list of tax assessment upon the estates in Bangor for all City taxes, together with all assessments and charges made under the provisions of the Maine Revised Statutes annotated, Title 30A, Section 3406 and 3442 to 3445 inclusive, and the City's due proportion of the County Tax, in the amount of Three million, seven hundred eighty-nine thousand, seven hundred and seventy-eight dollars (\$3,789,778) for the period of July 1, 2019 through June 30, 2020, shall be committed by the Assessor to the Tax Collector and one-half of said taxes shall be due and payable on the 16th day of September, 2019 with the remaining one-half of said taxes due and payable on the 16th day of March, 2020; and

BE IT FURTHER RESOLVED THAT interest at the maximum State approved rate of 9% per annum for 2019 shall be collected on the first half of said taxes from September 17, 2019, if not voluntarily paid to the Finance Director on or before September 16, 2019; and

BE IT FURTHER RESOLVED THAT interest at the maximum State approved rate of 9% per annum for 2019 shall be collected on the second half of said taxes from March 17, 2020, if not voluntarily paid to the Finance Director on or before March 16, 2020; and

BE IT FURTHER RESOLVED THAT in each case, said interest shall be added to and become a part of said taxes; and

BE IT FURTHER RESOLVED THAT in the event a taxpayer pays an amount in excess of that finally assessed the overpayment shall be repaid to the taxpayer with interest from the date of the payment to the date of the refund at an interest rate of 5.00%; provided that, however, the Tax Collector is authorized to apply any overpayment as prepayment of taxes not yet committed with an interest rate of 0.00% on the prepayment; and

BE IT FURTHER RESOLVED THAT the Tax Collector shall apply all tax payments to the oldest balance due on that account regardless of any instructions the taxpayer may give. If, however, a tax lien has matured, the Tax Collector may not accept payment on that account unless a workout agreement is in place or approval has been granted by the Finance Committee of the Council to accept payment or the taxpayer signs a partial payment waiver form. If a taxpayer has more than one tax account, any payment shall be applied to the oldest balance due unless the taxpayer specifies the account against which the payment is to be applied; and

BE IT FURTHER RESOLVED THAT the Tax Collector shall apply all sewer/stormwater payments to the oldest stormwater balance due on that account first and then to the oldest sewer balance due on that account regardless of any instructions the owner may give. If, however, a sewer lien has matured, the Tax Collector may not accept payment on that account unless a workout agreement is in place or approval has been granted by the Finance Committee of the Council to accept payment or the owner signs a partial payment waiver form. If an owner has more than one sewer/stormwater account, any payment shall be applied to the oldest balance due unless the owner specifies the account against which the payment is to be applied; and

BE IT FURTHER RESOLVED THAT the Appropriation for Municipal Year 2020 for the following Enterprise Funds is hereby authorized and approved by the Bangor City Council in accordance with the schedule of appropriations and revenues attached hereto: the Airport Fund, the Sewer Fund, the Storm Water Utility Fund, the Bass Park Fund, the Parking Fund, the Golf Course, and the Economic Development Fund; and

BE IT FURTHER RESOLVED THAT the Council hereby formally appropriates any cash contributions received during this budget year to the appropriate Department and purpose for which such contribution has been made and, where such contribution is equal to or less than \$10,000, such appropriation will become effective upon formal Council action to accept such contribution; and

BE IT FURTHER RESOLVED THAT the Council hereby authorizes the City Manager to implement a one percent (1.50%) general pay adjustment to the City Pay Plan for eligible non-unionized employees effective for the first full pay period ending July 6, 2019; and

BE IT FURTHER RESOLVED THAT the Council hereby formally appropriates any grants from the State of Maine or the Government of the United States of America received during this budget year where such grant is equal to or less than \$25,000, such appropriation to become effective upon formal Council action to accept such grant; and

BE IT FURTHER RESOLVED THAT the Council hereby formally appropriates any insurance proceeds received during this budget year to the appropriate Department for the purpose of repairing or replacing the damaged property, said appropriation to become effective upon receipt of funds.

BE IT FURTHER RESOLVED THAT any unexpended funds remaining within the Assessing Department FY 2019 budget for legal and appraisal costs are hereby carried forward to FY 2020 to fund similar services related to the appeal of assessments in FY 2020.

BE IT FURTHER RESOLVED THAT \$70,000 of unexpended funds within the Police Department FY 2019 budget are hereby carried forward to FY 2020 for radio replacement in FY 2020.

**Estimated General Fund
Municipal Property Tax Rate Calculation
2019 and 2020**

| | FY 19 | FY 20 | \$ Change | % Change |
|--------------------------------------|---------------|---------------|------------|----------|
| City Expenses | | | | |
| Operating Expenses | 46,190,488 | 47,985,439 | 1,794,951 | 3.9% |
| Capital Expenses | 1,109,591 | 1,070,410 | (39,181) | -3.5% |
| Debt Service/TIF | 4,091,492 | 4,188,840 | 97,348 | 2.4% |
| Pension Obligation Debt Service | 2,439,906 | 2,532,480 | 92,574 | 3.8% |
| Voter Approved Debt Service | 219,375 | 216,375 | (3,000) | -1.4% |
| Total City Expenses | 54,050,852 | 55,993,544 | 1,942,692 | 3.6% |
| School Expenses | | | | |
| Operating Expenses | 45,233,989 | 47,056,929 | 1,822,940 | 4.0% |
| Debt Service | 1,506,948 | 1,410,000 | (96,948) | -6.4% |
| Total School Expenses | 46,740,937 | 48,466,929 | 1,725,992 | 3.7% |
| Total Expenses | 100,791,789 | 104,460,473 | 3,668,684 | 3.6% |
| Less: Non- Tax Revenues | | | | |
| City | 26,729,454 | 28,624,989 | 1,895,535 | 7.1% |
| School | 21,702,865 | 22,406,044 | 703,179 | 3.2% |
| Total Non-Tax Revenues | 48,432,319 | 51,031,033 | 2,598,714 | 5.4% |
| Proposed Tax Levy | | | | |
| City | 27,321,398 | 27,368,555 | 47,157 | 0.2% |
| School | 25,038,072 | 26,060,885 | 1,022,813 | 4.1% |
| County | 3,587,935 | 3,789,778 | 201,843 | 5.6% |
| Overlay | 360,000 | 340,000 | (20,000) | -5.6% |
| Total Tax Levy | 56,307,405 | 57,559,218 | 1,251,813 | 2.2% |
| Total Assessed Value | 2,809,748,200 | 2,895,021,400 | 85,273,200 | 3.0% |
| Less Downtown DD | 122,191,400 | 146,433,800 | 24,242,400 | 19.8% |
| Less Homestead | 97,278,700 | 97,471,700 | 193,000 | 0.2% |
| Less BETE Exempt | 137,413,100 | 149,001,700 | 11,588,600 | 8.4% |
| Net Available Taxable Assessed Value | 2,452,865,000 | 2,502,114,200 | 49,249,200 | 2.0% |
| Proposed Tax Rate | | | | |
| City (Including Overlay) | 11.28 | 11.07 | (0.21) | -1.8% |
| School | 10.21 | 10.42 | 0.21 | 2.0% |
| County | 1.46 | 1.51 | 0.05 | 3.5% |
| Total | 22.95 | 23.00 | 0.05 | 0.2% |

LD 1 Limit Calculation - FY 2020

2018-2019 Base Municipal Commitment

| | |
|-------------------------------------|-------------------|
| 2018-2019 Tax for Commitment | 26,768,002 |
| 2018-2019 County Tax | 3,587,935 |
| 2018-2019 TIF Financing Plan Amount | 553,396 |
| 2018-2019 School Appropriations | 25,038,072 |
| 2018-2019 Overlay | 360,000 |
| | <u>56,307,405</u> |

| | |
|--|-------------------|
| <u>FY2018-19 Base Municipal Commitment</u> | <u>26,768,002</u> |
|--|-------------------|

Calculate Growth Limitation Factor

| | |
|---|---------------|
| Total Taxable Value First Assessed on 4/1/2017 | 26,353,320 |
| Total Taxable Valuation (less Homestead/BETE Exemption) | 2,637,901,000 |
| Property Growth Factor | 0.0100 |
| Average Real Personal Income Growth | 0.0277 |
| | <u>1.0377</u> |

Calculate Net New State Funds

| | |
|--|------------------|
| FY2017-18 Municipal Revenue Sharing | 2,506,552 |
| Multiply by Growth Limitation Factor | 2,601,025 |
| FY2018-19 Estimated Municipal Revenue Sharing | 2,480,000 |
| Enter Any Necessary Adjustments due to Last Year's Net New Fund Calc | - |
| | <u>(121,025)</u> |

Calculate Base Municipal Commitment Limit

| | | |
|--|------------|-------------------|
| <u>FY2019-20 Base Limit x Growth Limitation Factor</u> | <u>(a)</u> | <u>33,562,125</u> |
|--|------------|-------------------|

Levy Limit Proof

| | | |
|--|-----|------------|
| Base Municipal Commitment Limit | (b) | 27,368,555 |
| 2019-2020 TIF Financing Plan Amount (included in base) | | (524,597) |

| | | |
|--|--|-------------------|
| | | <u>26,843,958</u> |
|--|--|-------------------|

| | | |
|--------------------------------|------------------|--------------------|
| <u>Over/(Under) Levy Limit</u> | <u>(b) - (a)</u> | <u>(6,718,167)</u> |
|--------------------------------|------------------|--------------------|

EXPENDITURE SUMMARY

| | FY 19 | FY 20 |
|-----------------------------|--------------|--------------|
| City | | |
| Operating | 46,190,488 | 47,985,439 |
| Capital | 1,109,591 | 1,070,410 |
| Debt Service/TIF | 4,091,492 | 4,188,840 |
| Pension Obligation Debt | 2,439,906 | 2,532,480 |
| Voter Approved Debt Service | 219,375 | 216,375 |
| | <hr/> | <hr/> |
| Subtotal | 54,050,852 | 55,993,544 |
| School | | |
| Operating | 45,233,989 | 47,056,929 |
| Debt Service | 1,506,948 | 1,410,000 |
| | <hr/> | <hr/> |
| Subtotal | 46,740,937 | 48,466,929 |
| Enterprise Funds | | |
| Airport | 17,395,594 | 17,921,494 |
| Sewer | 9,047,342 | 9,391,899 |
| Stormwater | 1,451,726 | 1,391,176 |
| Bass Park | 5,991,732 | 5,989,130 |
| Parking | 938,873 | 980,392 |
| Golf Course | 690,330 | 704,357 |
| Economic Development | 478,059 | 540,031 |
| | <hr/> | <hr/> |
| Subtotal | 35,993,656 | 36,918,479 |
| County | <hr/> | <hr/> |
| | 3,587,935 | 3,789,778 |
| Total | <hr/> | <hr/> |
| | 140,373,380 | 145,168,730 |

GENERAL FUND

| TITLE | 2019 | 2020 |
|----------------------------------|-------------|-------------|
| ESTIMATED REVENUE | | |
| REAL PROPERTY TAXES | 54,612,451 | 56,462,290 |
| PERSONAL PROPERTY TAXES | 4,511,479 | 4,475,809 |
| OVERLAY | (360,000) | (340,000) |
| DOWNTOWN DD TIF | (2,816,512) | (3,378,881) |
| PROPERTY TAXES | 55,947,418 | 57,219,218 |
| | | |
| PAYMENT IN LIEU OF TAXES | 249,150 | 300,740 |
| PENALTIES & INT ON TAXES | 225,000 | 200,000 |
| AUTO EXCISE TAX | 5,910,000 | 6,400,000 |
| BOAT EXCISE TAX | 14,500 | 14,500 |
| AIRPLANE EXCISE TAX | 1,000 | 1,000 |
| OTHER TAXES & PENALTIES | 6,399,650 | 6,916,240 |
| | | |
| VICTUALERS | 82,000 | 82,000 |
| LIQUOR LICENSES | 11,000 | 11,500 |
| INNKEEPERS | 14,000 | 14,000 |
| MOBILE HOME LICENSES | 2,400 | 2,400 |
| SECOND HAND DEALERS | 4,000 | 4,000 |
| DEALERS OLD GOLD & SILVER | 1,000 | 1,000 |
| TAXI DRIVERS | 10,000 | 10,000 |
| TAXI CABS | 5,500 | 6,000 |
| EXPLOSIVES & FLAMMABLE MATERIALS | 7,500 | 7,500 |
| BOWLING | 325 | 325 |
| THEATRE | 600 | 675 |
| AMUSEMENT - DEVICES & PERMITS | 10,000 | 10,000 |
| DANCING | 650 | 675 |
| MARRIAGE LICENSE | 9,500 | 9,000 |
| BUILDING PERMITS | 310,000 | 300,000 |
| PLUMBING PERMITS | 18,000 | 15,000 |
| ELECTRICAL PERMITS | 50,000 | 50,000 |
| OIL BURNER PERMITS | 20,000 | 12,000 |
| MISCELLANEOUS PERMITS | 30,000 | 40,000 |
| MISCELLANEOUS LICENSES | 25,000 | 25,000 |
| STREET OPENING PERMITS | 10,668 | 10,668 |
| LICENSES & PERMITS | 622,143 | 611,743 |

GENERAL FUND

| TITLE | 2019 | 2020 |
|----------------------------|------------|------------|
| DOG IMPOUND FEES | 4,500 | 4,500 |
| ORDINANCE FINES | 500 | 500 |
| FALSE ALARM FEES | 15,000 | 15,000 |
| LAND USE FINES | 1,000 | - |
| MISCELLANEOUS | 2,000 | 2,000 |
| FINES,FORFEITS & PENALTIES | 23,000 | 22,000 |
| RENTS | 262,340 | 255,500 |
| FRANCHISE FEES | 330,000 | 330,000 |
| CONCESSIONS | 500 | 500 |
| TOWING CONTRACT | 22,300 | 22,300 |
| INTEREST ON INVESTMENT | 200,000 | 300,000 |
| NSF FEES | 500 | 500 |
| USE OF MONEY & PROPERTY | 815,640 | 908,800 |
| OPERATING DIRECT | - | 179,284 |
| OPERATING INDIRECT | 631,035 | 776,000 |
| PREVENT MAIN INDIRECT | 522,665 | 455,000 |
| CAPITAL DIRECT | 42,001 | 40,000 |
| OPERATING DIRECT | 101,109 | 101,109 |
| HEALTH NURSING SUBSIDY | 63,895 | 66,740 |
| REVENUE SHARING | 2,480,000 | 3,570,000 |
| SNOWMOBILE REGISTRATION | 3,000 | 3,000 |
| MEMA REIMBURSEMENTS | 20,000 | 20,000 |
| GENERAL ASSISTANCE | 1,582,350 | 1,240,750 |
| HOMESTEAD EXEMPTION | 1,392,562 | 1,404,202 |
| BETE EXEMPT REIMBURSEMENT | 1,778,796 | 2,040,085 |
| OTHER STATE | 25,000 | 25,000 |
| INTERGOVERNMENTAL | 18,180,865 | 22,406,044 |
| HAMPDEN | 104,058 | 94,733 |
| BREWER | 176,679 | 216,475 |
| VOOT | 373,653 | 387,153 |
| INTERGOVERNMENTAL | 27,477,668 | 33,025,575 |
| RECORDING DOCUMENTS | 2,000 | 1,800 |
| VITAL STATISTICS | 115,000 | 112,000 |

GENERAL FUND

| TITLE | 2019 | 2020 |
|--|-----------|-----------|
| NOTARY & DEDIMUS | 5,000 | 6,000 |
| COPYING | 12,000 | 12,000 |
| SAFETY | 1,000 | 1,000 |
| SALE OF LOTS | 1,800 | 3,000 |
| BURIALS | 15,525 | 15,525 |
| AMBULANCE | 1,920,000 | 2,000,000 |
| FARES | 700,000 | 670,000 |
| ADA | 124,300 | 144,000 |
| ADVERTISING | 82,500 | 62,500 |
| DOG LICENSE FEES | 10,000 | 12,000 |
| HUNT & FISH LICENSE FEES | 1,300 | 1,400 |
| QUITCLAIM FEES | 2,500 | 2,500 |
| IFW AGENT FEES | 1,800 | 1,700 |
| AUTO REGISTRATION FEES | 63,000 | 63,000 |
| FINGERPRINTING FEES | 700 | 700 |
| WITNESS FEES | 6,500 | 6,500 |
| ZONING LETTER FEES | 2,000 | 2,000 |
| CLINIC FEES | 120,000 | 120,000 |
| INSPECTION FEES | 500 | 500 |
| LICENSING FEES COMMERCIAL | 1,001 | 1,001 |
| SOLID WASTE DISPOSAL FEE | 1,538,361 | 1,538,361 |
| MAINTENANCE FEES | 9,470 | 9,660 |
| REIMBURSEMENTS | 152,987 | 149,487 |
| PROCESSING FEES | 40,000 | 40,000 |
| CITY WIDE OVERHEAD | 87,000 | 87,000 |
| POSTAGE | 25 | 25 |
| REFUNDS | 101,000 | 81,000 |
| CHARGES FOR SERVICES - SOFTBALL | 34,000 | 34,000 |
| CHARGES FOR SERVICES - CANOE RACE | 20,000 | 20,000 |
| CHARGES FOR SERVICES - FATHER/DAUGHTER DANCE | 14,800 | 14,800 |
| CHARGES FOR SERVICES - SOCCER | 13,000 | 16,000 |
| DAILY ADMISSIONS | 36,000 | 36,000 |
| SEASON PASSES | 4,000 | 4,000 |
| SWIM LESSONS | 9,000 | 9,000 |
| HOURLY RENTALS | 1,200 | 1,200 |
| KIDS CAVE | 310,000 | 325,750 |
| CHARGES FOR SERVICES | 2,407,000 | 140,000 |

GENERAL FUND

| TITLE | 2019 | 2020 |
|---|------------|-----------|
| CHARGES FOR SERVICES - BANGOR HOUSING AUTHORITY | 50,086 | 50,086 |
| CHARGES FOR SERVICES - MDEA | 190,000 | 190,000 |
| CHARGES FOR SERVICES - DOWNTOWN PARTNERSHIP | 30,000 | 30,000 |
| MISCELLANEOUS | 175,125 | 170,025 |
| OUTSIDE ASSIGNMENTS | 340,069 | 358,069 |
| SERVICES DOWNTOWN DEVELOPMENT | 10,000 | 10,000 |
| WARRANTY PAYMENTS | 10,000 | 10,000 |
| SERVICE CHARGES - AIRPORT | 412,380 | 419,580 |
| SERVICE CHARGES - SEWER | 163,894 | 166,352 |
| SERVICE CHARGES - GOLF | 30,000 | 30,450 |
| SWEEPING CHARGES - SEWER | 33,622 | 34,610 |
| SWEEPING CHARGES - STORMWATER | 68,233 | 70,266 |
| COMMUNITY DEVELOPMENT BLOCK GRANT | 99,962 | 100,012 |
| GRANTS | 166,850 | 203,350 |
| CAPITAL IMPROVEMENT FUND | 582,214 | 626,303 |
| AIRPORT | 525,182 | 547,523 |
| SEWER | 356,627 | 356,127 |
| STORMWATER UTILITY | 241,566 | 139,566 |
| BASS PARK | 74,000 | 74,000 |
| PARKING | 61,966 | 52,266 |
| GOLF COURSE | 37,115 | 37,115 |
| ECONOMIC DEVELOPMENT FUND | 4,586 | 4,586 |
| PARK WOODS COMPLEX | - | 1,500 |
| CHARGES FOR SERVICES | 11,629,746 | 9,427,195 |
| TRANSFER FROM UNDESIGNATED FUND BALANCE | 86,992 | - |
| TRANSFER FROM PERPETUAL CARE FEES | 20,000 | 20,000 |
| TRANSFER FROM ADOPT A PARK | 7,000 | 7,000 |
| OPERATING TRANSFERS | 113,992 | 27,000 |
| TRANSFER FROM WORKERS COMP - CITY | 7,480 | 7,480 |
| TRANSFER FROM ASSIGNED FUND BALANCE | 1,250,000 | - |
| DESIGNATED FUND BALANCE | 1,257,480 | 7,480 |
| CONTRIBUTIONS | 5,500 | 27,500 |
| INSURANCE SETTLEMENTS | 27,500 | 27,500 |
| SALE OF ASSETS | 55,000 | 25,000 |

GENERAL FUND

| TITLE | 2019 | 2020 |
|--------------------------------|--------------------|--------------------|
| SALE OF SALVAGE | 5,000 | 5,000 |
| OTHER | 93,000 | 85,000 |
| TOTAL ESTIMATED REVENUE | 104,379,737 | 108,250,251 |
| | | |
| SALARIES & FRINGES | 20,101 | 20,101 |
| SUPPLIES | 3,500 | 3,500 |
| CONTRACTUAL SERVICES | 7,050 | 8,050 |
| INTERFUND CHARGE/TRANSF | 3,400 | 2,900 |
| CITY COUNCIL | 34,051 | 34,551 |
| | | |
| SALARIES & FRINGES | 288,920 | 324,394 |
| SUPPLIES | 2,565 | 2,565 |
| CONTRACTUAL SERVICES | 32,120 | 33,370 |
| INTERFUND CHARGE/TRANSF | 4,000 | 4,000 |
| CITY CLERK | 327,605 | 364,329 |
| | | |
| SALARIES & FRINGES | 29,689 | 29,446 |
| SUPPLIES | 2,520 | 2,550 |
| CONTRACTUAL SERVICES | 20,650 | 22,950 |
| INTERFUND CHARGE/TRANSF | 21,000 | 20,800 |
| OUTLAY | - | 1,050 |
| ELECTIONS | 73,859 | 76,796 |
| | | |
| SALARIES & FRINGES | 339,335 | 355,117 |
| SUPPLIES | 3,590 | 3,485 |
| CONTRACTUAL SERVICES | 68,863 | 36,713 |
| INTERFUND CHARGE/TRANSF | 3,300 | 3,200 |
| ASSESSING | 415,088 | 398,515 |
| | | |
| SALARIES & FRINGES | 274,576 | 268,908 |
| SUPPLIES | 3,600 | 3,600 |
| CONTRACTUAL SERVICES | 5,083 | 5,157 |
| INTERFUND CHARGE/TRANSF | 1,075 | 1,000 |
| LEGAL | 284,334 | 278,665 |

GENERAL FUND

| TITLE | 2019 | 2020 |
|-------------------------|-----------|-----------|
| GOVERNANCE | 1,134,937 | 1,152,856 |
| SALARIES & FRINGES | 389,891 | 384,183 |
| SUPPLIES | 2,476 | 2,450 |
| CONTRACTUAL SERVICES | 10,460 | 9,948 |
| INTERFUND CHARGE/TRANSF | 1,250 | 1,200 |
| CITY MANAGER | 404,077 | 397,781 |
| SALARIES & FRINGES | 82,120 | 85,239 |
| SUPPLIES | 37,130 | 23,630 |
| CONTRACTUAL SERVICES | 33,060 | 33,548 |
| OUTLAY | - | 200 |
| CREDITS | (84,892) | (55,000) |
| CENTRAL SERVICES | 67,418 | 87,617 |
| SALARIES & FRINGES | 172,924 | 148,820 |
| SUPPLIES | 450 | 3,000 |
| CONTRACTUAL SERVICES | 16,177 | 20,538 |
| INTERFUND CHARGE/TRANSF | 1,000 | 1,000 |
| HUMAN RESOURCES | 190,551 | 173,358 |
| SALARIES & FRINGES | 1,786,891 | 2,011,788 |
| SUPPLIES | 22,250 | 23,000 |
| CONTRACTUAL SERVICES | 373,851 | 374,800 |
| UTILITIES | 12,500 | 9,500 |
| INTERFUND CHARGE/TRANSF | 1,040,281 | 982,784 |
| MISCELLANEOUS | 200 | 200 |
| DEBT SERVICE | 60,923 | 62,769 |
| OUTLAY | 52,500 | 60,193 |
| CREDITS | (22,216) | (21,806) |
| COMMUNITY CONNECTOR | 3,327,180 | 3,503,228 |
| SALARIES & FRINGES | 79,024 | 69,577 |
| CONTRACTUAL SERVICES | 2,210 | 4,100 |
| INTERFUND CHARGE/TRANSF | 74,000 | 70,500 |
| DEBT SERVICE | 2,539 | 2,615 |

GENERAL FUND

| TITLE | 2019 | 2020 |
|-------------------------|-----------|-----------|
| CREDITS | 22,216 | 21,806 |
| BLACK BEAR EXPRESS | 179,989 | 168,598 |
| EXECUTIVE | 4,169,215 | 4,330,582 |
| SALARIES & FRINGES | 488,681 | 506,623 |
| SUPPLIES | 1,000 | 1,400 |
| CONTRACTUAL SERVICES | 35,912 | 36,783 |
| INTERFUND CHARGE/TRANSF | 4,210 | 4,210 |
| FINANCIAL SERVICES | 529,803 | 549,016 |
| SALARIES & FRINGES | 61,904 | 64,958 |
| SUPPLIES | 9,100 | 6,400 |
| CONTRACTUAL SERVICES | 108,460 | 112,155 |
| UTILITIES | 93,570 | 93,679 |
| INTERFUND CHARGE/TRANSF | 8,000 | 8,500 |
| MISCELLANEOUS | 300 | 300 |
| CREDITS | (28,090) | (28,090) |
| CITY HALL | 253,244 | 257,902 |
| SALARIES & FRINGES | 360,741 | 301,922 |
| SUPPLIES | 70,000 | 61,750 |
| CONTRACTUAL SERVICES | 468,890 | 509,792 |
| INTERFUND CHARGE/TRANSF | 1,500 | 1,500 |
| MISCELLANEOUS | 500 | 16,800 |
| CREDITS | (720,029) | (702,575) |
| WORKER'S COMPENSATION | 181,602 | 189,189 |
| SALARIES & FRINGES | 440,437 | 443,259 |
| SUPPLIES | 10,950 | 11,450 |
| CONTRACTUAL SERVICES | 221,555 | 240,900 |
| INTERFUND CHARGE/TRANSF | 375 | 375 |
| OUTLAY | 20,000 | 20,000 |
| INFORMATION SERVICES | 693,317 | 715,984 |
| INSURANCE | 225,000 | 156,825 |

GENERAL FUND

| TITLE | 2019 | 2020 |
|-----------------------------------|-----------|-----------|
| SALARIES & FRINGES | 257,090 | 266,978 |
| SUPPLIES | 6,500 | 5,500 |
| CONTRACTUAL SERVICES | 124,668 | 117,412 |
| INTERFUND CHARGE/TRANSF | 4,600 | 5,700 |
| MISCELLANEOUS | 17,500 | 17,500 |
| CREDITS | (15,000) | (15,000) |
| TREASURY | 395,358 | 398,090 |
| FINANCE | 2,278,324 | 2,267,006 |
| SALARIES & FRINGES | 241,737 | 253,687 |
| SUPPLIES | 3,500 | 3,500 |
| CONTRACTUAL SERVICES | 15,141 | 25,141 |
| INTERFUND CHARGE/TRANSF | 1,700 | 1,700 |
| PLANNING | 262,078 | 284,028 |
| SALARIES & FRINGES | 312,365 | 315,341 |
| SUPPLIES | 2,500 | 2,500 |
| CONTRACTUAL SERVICES | 68,720 | 68,905 |
| INTERFUND CHARGE/TRANSF | 650 | 650 |
| ECONOMIC DEVELOPMENT | 384,235 | 387,396 |
| SALARIES & FRINGES | 655,331 | 646,589 |
| SUPPLIES | 4,050 | 7,050 |
| CONTRACTUAL SERVICES | 10,620 | 17,020 |
| INTERFUND CHARGE/TRANSF | 33,706 | 24,306 |
| CODE ENFORCEMENT | 703,707 | 694,965 |
| BUSINESS & ECONOMIC DEVELOPMENT | 1,350,020 | 1,366,389 |
| SALARIES & FRINGES | 316,147 | 332,307 |
| SUPPLIES | 975 | 975 |
| CONTRACTUAL SERVICES | 14,632 | 17,632 |
| INTERFUND CHARGE/TRANSF | 350 | 350 |
| ADMINISTRATION | 332,104 | 351,264 |
| SALARIES & FRINGES | 96,140 | 101,696 |
| SUPPLIES | 21,200 | 21,200 |
| CONTRACTUAL SERVICES | 47,821 | 47,821 |
| UTILITIES | 121,907 | 121,907 |
| INTERFUND CHARGE/TRANSF | 4,500 | 4,500 |
| BUILDING OPERATIONS & MAINTENANCE | 291,568 | 297,124 |

GENERAL FUND

| TITLE | 2019 | 2020 |
|--------------------------|-----------|------------|
| SALARIES & FRINGES | 4,906,959 | 5,214,470 |
| SUPPLIES | 75,505 | 96,505 |
| CONTRACTUAL SERVICES | 159,531 | 162,435 |
| UTILITIES | 500 | 500 |
| INTERFUND CHARGE/TRANSF | 220,211 | 205,081 |
| OUTLAY | 38,600 | 6,900 |
| CREDITS | (106,693) | (91,620) |
| PATROL | 5,294,613 | 5,594,271 |
| SALARIES & FRINGES | 70,585 | 77,243 |
| SUPPLIES | 450 | 450 |
| CONTRACTUAL SERVICES | 80,150 | 80,150 |
| ANIMAL CONTROL | 151,185 | 157,843 |
| SALARIES & FRINGES | 1,191,011 | 1,359,065 |
| SUPPLIES | 6,500 | 6,500 |
| CONTRACTUAL SERVICES | 41,261 | 45,977 |
| UTILITIES | 200 | 200 |
| INTERFUND CHARGE/TRANSF | 43,232 | 40,460 |
| MISCELLANEOUS | 2,550 | 2,550 |
| OUTLAY | 18,000 | - |
| DETECTIVE/IDENTIFICATION | 1,302,754 | 1,454,752 |
| SALARIES & FRINGES | 1,913,614 | 2,001,415 |
| SUPPLIES | 54,950 | 54,950 |
| CONTRACTUAL SERVICES | 125,955 | 161,467 |
| INTERFUND CHARGE/TRANSF | 31,416 | 28,560 |
| SERVICES | 2,125,935 | 2,246,392 |
| POLICE | 9,498,159 | 10,101,646 |
| SALARIES & FRINGES | 203,040 | 331,408 |
| SUPPLIES | 7,400 | 8,400 |
| CONTRACTUAL SERVICES | 116,552 | 120,902 |
| INTERFUND CHARGE/TRANSF | 4,500 | 4,500 |
| ADMINISTRATION | 331,492 | 465,210 |
| SUPPLIES | 11,700 | 11,700 |
| CONTRACTUAL SERVICES | 44,200 | 48,700 |
| UTILITIES | 99,416 | 100,300 |
| INTERFUND CHARGE/TRANSF | 5,000 | 5,000 |

GENERAL FUND

| TITLE | 2019 | 2020 |
|------------------------------------|-----------|------------|
| MISCELLANEOUS | 800 | 800 |
| OUTLAY | 12,000 | 13,000 |
| BUILDING MAINTENANCE | 173,116 | 179,500 |
| SALARIES & FRINGES | 7,445,196 | 8,116,405 |
| SUPPLIES | 180,600 | 186,700 |
| CONTRACTUAL SERVICES | 1,063,500 | 1,127,108 |
| UTILITIES | 600 | 600 |
| INTERFUND CHARGE/TRANSF | 2,800 | 2,800 |
| MISCELLANEOUS | 1,000 | 1,000 |
| CREDITS | (8,000) | (8,000) |
| FIRE FIGHTING | 8,685,696 | 9,426,613 |
| SALARIES & FRINGES | 71,408 | 75,834 |
| SUPPLIES | 96,000 | 96,000 |
| CONTRACTUAL SERVICES | 84,930 | 96,325 |
| UTILITIES | 50,000 | 50,000 |
| INTERFUND CHARGE/TRANSF | 47,600 | 47,600 |
| EQUIPMENT OPERATIONS & MAINTENANCE | 349,938 | 365,759 |
| SALARIES & FRINGES | 245,121 | 252,880 |
| SUPPLIES | 10,900 | 10,900 |
| CONTRACTUAL SERVICES | 6,700 | 6,700 |
| INTERFUND CHARGE/TRANSF | 2,000 | 2,000 |
| FIRE PREVENTION | 264,721 | 272,480 |
| FIRE | 9,804,963 | 10,709,562 |
| SALARIES & FRINGES | 530,730 | 636,301 |
| SUPPLIES | 7,500 | 7,500 |
| CONTRACTUAL SERVICES | 88,247 | 90,130 |
| INTERFUND CHARGE/TRANSF | 5,200 | 3,900 |
| MISCELLANEOUS | 5,000 | 2,000 |
| OUTLAY | 3,500 | 2,000 |
| ADMINISTRATION | 640,177 | 741,831 |
| SUPPLIES | 514,000 | 333,500 |
| CONTRACTUAL SERVICES | 1,726,500 | 1,418,500 |
| UTILITIES | 20,000 | 20,500 |
| GENERAL ASSISTANCE | 2,260,500 | 1,772,500 |
| SALARIES & FRINGES | 154,516 | 165,401 |

GENERAL FUND

| TITLE | 2019 | 2020 |
|-----------------------------|-----------|-----------|
| SUPPLIES | 1,650 | 1,150 |
| CONTRACTUAL SERVICES | 5,757 | 5,357 |
| PUBLIC HEALTH NURSING | 161,923 | 171,908 |
| SALARIES & FRINGES | 164,409 | 159,500 |
| SUPPLIES | 9,125 | 11,125 |
| CONTRACTUAL SERVICES | 24,529 | 16,896 |
| INTERFUND CHARGE/TRANSF | 300 | 300 |
| MISCELLANEOUS | 4,750 | 200 |
| IMMUNIZATION | 203,113 | 188,021 |
| HEALTH & COMMUNITY SERVICES | 3,265,713 | 2,874,260 |
| SALARIES & FRINGES | 154,004 | 142,658 |
| SUPPLIES | 2,100 | 2,200 |
| CONTRACTUAL SERVICES | 10,900 | 10,900 |
| INTERFUND CHARGE/TRANSF | 1,200 | 1,200 |
| ADMINISTRATION | 168,204 | 156,958 |
| SALARIES & FRINGES | 225,499 | 252,852 |
| SUPPLIES | 42,700 | 42,400 |
| CONTRACTUAL SERVICES | 122,450 | 128,950 |
| UTILITIES | 33,321 | 33,258 |
| INTERFUND CHARGE/TRANSF | 8,900 | 2,400 |
| RECREATION GENERAL | 432,870 | 459,860 |
| SALARIES & FRINGES | 84,653 | 86,695 |
| SUPPLIES | 12,250 | 12,250 |
| CONTRACTUAL SERVICES | 5,000 | 5,000 |
| UTILITIES | 26,305 | 26,651 |
| INTERFUND CHARGE/TRANSF | 1,000 | 1,000 |
| SWIMMING POOLS | 129,208 | 131,596 |
| SALARIES & FRINGES | 100,130 | 117,795 |
| SUPPLIES | 14,000 | 13,500 |
| CONTRACTUAL SERVICES | 14,500 | 14,500 |
| SUMMER RECREATION | 128,630 | 145,795 |
| SALARIES & FRINGES | 10,772 | 13,948 |
| SUPPLIES | 1,500 | 1,500 |
| CONTRACTUAL SERVICES | 13,610 | 13,610 |
| UTILITIES | 16,235 | 16,533 |

GENERAL FUND

| TITLE | 2019 | 2020 |
|-------------------------|------------------|------------------|
| INTERFUND CHARGE/TRANSF | 30,500 | 30,500 |
| WATERFRONT | <u>72,617</u> | <u>76,091</u> |
| SALARIES & FRINGES | 481,327 | 482,742 |
| SUPPLIES | 75,200 | 83,150 |
| CONTRACTUAL SERVICES | 43,175 | 47,522 |
| UTILITIES | 80,505 | 104,523 |
| INTERFUND CHARGE/TRANSF | 87,633 | 95,210 |
| CREDITS | (92,400) | (92,400) |
| PARKS MAINTENANCE | <u>675,440</u> | <u>720,747</u> |
| SALARIES & FRINGES | 153,025 | 152,787 |
| SUPPLIES | 23,750 | 24,500 |
| CONTRACTUAL SERVICES | 17,500 | 17,500 |
| UTILITIES | 68,267 | 69,192 |
| INTERFUND CHARGE/TRANSF | 1,800 | 1,800 |
| CREDITS | (24,000) | (24,000) |
| SAWYER ARENA | <u>240,342</u> | <u>241,779</u> |
| SALARIES & FRINGES | 27,822 | 22,476 |
| SUPPLIES | 10,500 | 10,500 |
| CONTRACTUAL SERVICES | 11,500 | 11,500 |
| UTILITIES | 38,430 | 38,523 |
| INTERFUND CHARGE/TRANSF | 1,800 | 1,800 |
| PARKS & REC CENTER | <u>90,052</u> | <u>84,799</u> |
| SALARIES & FRINGES | 175,122 | 184,174 |
| SUPPLIES | 18,200 | 18,250 |
| CONTRACTUAL SERVICES | 37,650 | 37,650 |
| KIDS CAVE | <u>230,972</u> | <u>240,074</u> |
| PARKS & RECREATION | <u>2,168,335</u> | <u>2,257,699</u> |
| SALARIES & FRINGES | 677,015 | 703,288 |
| SUPPLIES | 7,150 | 10,550 |
| CONTRACTUAL SERVICES | 16,717 | 14,388 |
| INTERFUND CHARGE/TRANSF | 4,333 | 4,082 |
| MISCELLANEOUS | 34,900 | 33,269 |
| OUTLAY | 15,000 | 21,000 |
| CREDITS | (5,000) | (5,000) |
| ENGINEERING | <u>750,115</u> | <u>781,577</u> |

GENERAL FUND

| TITLE | 2019 | 2020 |
|--------------------------|----------------|------------------|
| SALARIES & FRINGES | 1,074,283 | 1,109,765 |
| SUPPLIES | 887,462 | 916,628 |
| CONTRACTUAL SERVICES | 240,191 | 247,955 |
| UTILITIES | 886,251 | 829,378 |
| INTERFUND CHARGE/TRANSF | 3,350 | 3,450 |
| MISCELLANEOUS | 925 | 925 |
| OUTLAY | 23,400 | 24,400 |
| CREDITS | (2,827,092) | (2,701,897) |
| FLEET MAINTENANCE | 288,770 | 430,604 |
| SALARIES & FRINGES | 497,529 | 535,540 |
| SUPPLIES | 128,544 | 146,273 |
| CONTRACTUAL SERVICES | 6,250 | 24,690 |
| UTILITIES | 255,342 | 258,461 |
| INTERFUND CHARGE/TRANSF | 122,860 | 122,230 |
| MISCELLANEOUS | 300 | 750 |
| CREDITS | (30,000) | (30,000) |
| ELECTRICAL | 980,825 | 1,057,944 |
| SALARIES & FRINGES | 516,645 | 516,440 |
| SUPPLIES | 7,211 | 10,532 |
| CONTRACTUAL SERVICES | 12,618 | 12,618 |
| UTILITIES | 46,932 | 50,023 |
| INTERFUND CHARGE/TRANSF | 12,337 | 11,587 |
| OUTLAY | 24,600 | 10,000 |
| CREDITS | (8,400) | (8,400) |
| ADMINISTRATION | 611,943 | 602,800 |
| SALARIES & FRINGES | 323,327 | 336,301 |
| SUPPLIES | 7,861 | 9,542 |
| CONTRACTUAL SERVICES | 21,070 | 36,070 |
| UTILITIES | 500 | 500 |
| INTERFUND CHARGE/TRANSF | 76,684 | 76,394 |
| MISCELLANEOUS | 200 | 200 |
| FORESTRY | 429,642 | 459,007 |
| SALARIES & FRINGES | 3,206,822 | 3,247,459 |
| SUPPLIES | 618,955 | 692,360 |
| CONTRACTUAL SERVICES | 212,187 | 175,687 |
| INTERFUND CHARGE/TRANSF | 1,111,423 | 1,091,235 |
| MISCELLANEOUS | 20,590 | 23,890 |
| CREDITS | (80,600) | (80,600) |

GENERAL FUND

| TITLE | 2019 | 2020 |
|-------------------------|------------|------------|
| HIGHWAY | 5,089,377 | 5,150,031 |
| SALARIES & FRINGES | 88,255 | 90,828 |
| SUPPLIES | 4,830 | 14,118 |
| CONTRACTUAL SERVICES | 50,931 | 67,930 |
| UTILITIES | 1,900 | 1,900 |
| INTERFUND CHARGE/TRANSF | 38,242 | 37,776 |
| CEMETERIES | 184,158 | 212,552 |
| SUPPLIES | - | 2,250 |
| CONTRACTUAL SERVICES | 2,702,629 | 2,759,818 |
| INTERFUND CHARGE/TRANSF | 14,700 | 23,000 |
| SANITATION | 2,717,329 | 2,785,068 |
| SUPPLIES | 3,600 | - |
| CONTRACTUAL SERVICES | 123,394 | - |
| INTERFUND CHARGE/TRANSF | 4,200 | - |
| RECYCLING | 131,194 | - |
| PUBLIC SERVICES | 11,183,353 | 11,479,583 |
| CONTRACTUAL SERVICES | 1,600 | 1,600 |
| DEBT SERVICE | 3,392,759 | 3,511,234 |
| DEBT SERVICE | 3,394,359 | 3,512,834 |
| INTERFUND CHARGE/TRANSF | 415,770 | 383,295 |
| MISCELLANEOUS | 323,074 | 329,111 |
| TIFS | 738,844 | 712,406 |
| INTERFUND CHARGE/TRANSF | 21,969 | 21,969 |
| DEBT SERVICE | 155,695 | 158,006 |
| PICKERING SQ TIF | 177,664 | 179,975 |
| DEBT SERVICE & TIF | 4,310,867 | 4,405,215 |
| PENSION BONDS | 2,439,906 | 2,532,480 |
| GROUP LIFE | 33,600 | 33,600 |
| SALARIES & FRINGES | 47,805 | 48,457 |
| CREDITS | (31,895) | (32,407) |
| UNEMPLOYMENT | 15,910 | 16,050 |

GENERAL FUND

| TITLE | 2019 | 2020 |
|---------------------------|--------------------|--------------------|
| FRINGE BENEFITS | 2,489,416 | 2,582,130 |
| TRANSFER TO CAPITAL | 901,991 | 911,667 |
| COUNTY TAX | 3,587,935 | 3,789,778 |
| LIBRARY | 1,380,189 | 1,441,249 |
| CONTRACTUAL SERVICES | 42,020 | 35,350 |
| MISCELLANEOUS | 73,350 | 78,350 |
| OTHER AGENCIES | 115,370 | 113,700 |
| OTHER APPROPRIATIONS | 5,985,485 | 6,256,394 |
| SALARIES & FRINGES | 37,215,563 | 38,969,476 |
| SUPPLIES | 8,018,426 | 8,087,453 |
| DEBT SERVICE | 1,506,948 | 1,410,000 |
| EDUCATION | 46,740,937 | 48,466,929 |
| TOTAL EXPENDITURES | 104,379,724 | 108,250,251 |

AIRPORT

| TITLE | 2019 | 2020 |
|--------------------------|-------------------|-------------------|
| ESTIMATED REVENUE | | |
| ADMINISTRATION | 322,400 | 330,480 |
| SECURITY/COMPLIANCE | 23,000 | 20,000 |
| AIRFIELD/GROUNDS MAINT | 793,000 | 776,500 |
| PETROLEUM/OILS/LUBRICAN | 7,152,106 | 6,930,140 |
| FACILITIES MAINTENANCE | 2,571,673 | 2,706,460 |
| BELOW WING-RAMP SERVICE | 1,337,400 | 1,911,681 |
| AIRLINE SERVICES | 1,233,412 | 1,209,400 |
| ABOVE WING-CUSTOMER SER | 41,100 | 46,000 |
| AIRCRAFT MECHANICS | 61,200 | 80,400 |
| EQUIPMENT MAINTENANCE | 20,000 | 23,000 |
| LEASED PROPERTIES | 1,525,320 | 1,495,600 |
| DEBT SERVICE | 77,800 | 56,829 |
| AIRPORT PARKING | 2,240,146 | 2,335,000 |
| TOTAL | 17,398,557 | 17,921,490 |

EXPENDITURE BUDGET

| | | |
|-------------------------|------------------|------------------|
| SALARIES & FRINGES | 869,566 | 844,957 |
| SUPPLIES | 24,250 | 15,000 |
| CONTRACTUAL SERVICES | 430,100 | 509,880 |
| UTILITIES | - | - |
| INTERFUND CHARGE/TRANSF | 422,880 | 424,566 |
| MISCELLANEOUS | 35,000 | 39,300 |
| OUTLAY | 51,500 | 16,500 |
| ADMINISTRATION | 1,833,296 | 1,850,203 |
| SALARIES & FRINGES | 472,162 | 426,667 |
| SUPPLIES | 18,700 | 13,100 |
| CONTRACTUAL SERVICES | 50,300 | 52,800 |
| MISCELLANEOUS | - | 2,000 |
| OUTLAY | 79,000 | 20,000 |
| SECURITY/COMPLIANCE | 620,162 | 514,567 |
| SALARIES & FRINGES | 406,095 | 459,157 |
| SUPPLIES | 3,750 | 4,200 |
| CONTRACTUAL SERVICES | 20,250 | 24,950 |
| OUTLAY | 8,500 | - |
| DISPATCH | 438,595 | 488,307 |

AIRPORT

| TITLE | 2019 | 2020 |
|---------------------------|-----------|-----------|
| SALARIES & FRINGES | 1,582,148 | 1,353,084 |
| SUPPLIES | 330,175 | 392,735 |
| CONTRACTUAL SERVICES | 74,920 | 72,595 |
| UTILITIES | 205,627 | 263,500 |
| INTERFUND CHARGE/TRANSF | 33,120 | 39,220 |
| MISCELLANEOUS | 33,000 | 4,500 |
| OUTLAY | 835,800 | 375,000 |
| AIRFIELD/GROUND MAINT | 3,094,790 | 2,500,634 |
| | | |
| SALARIES & FRINGES | 307,236 | 377,976 |
| SUPPLIES | 53,450 | 58,100 |
| CONTRACTUAL SERVICES | 207,304 | 245,294 |
| UTILITIES | 64,580 | 5,500 |
| MISCELLANEOUS | 2,500 | 3,500 |
| OUTLAY | 162,400 | 60,000 |
| PETROLEUM/OILS/LUBRICANTS | 797,470 | 750,370 |
| | | |
| SALARIES & FRINGES | 398,913 | 427,622 |
| SUPPLIES | 135,000 | 143,425 |
| CONTRACTUAL SERVICES | 702,505 | 717,478 |
| UTILITIES | 631,422 | 848,486 |
| INTERFUND CHARGE/TRANSF | 347,120 | 336,407 |
| MISCELLANEOUS | 3,000 | 3,000 |
| OUTLAY | 248,561 | - |
| FACILITIES MAINTENANCE | 2,466,521 | 2,476,418 |
| | | |
| SALARIES & FRINGES | 160,071 | 169,365 |
| SUPPLIES | 14,000 | 40,500 |
| CONTRACTUAL SERVICES | 692,400 | 590,450 |
| INTERFUND CHARGE/TRANSF | 1,000 | 500 |
| MARKETING | 867,471 | 800,815 |
| | | |
| SALARIES & FRINGES | 1,700,525 | 2,064,339 |
| SUPPLIES | 59,200 | 29,460 |
| CONTRACTUAL SERVICES | 136,254 | 209,939 |
| UTILITIES | 364,470 | 110,000 |
| INTERFUND CHARGE/TRANSF | 4,000 | 60,000 |
| MISCELLANEOUS | 4,500 | 5,000 |
| OUTLAY | 72,000 | 138,000 |
| BELOW WING-RAMP SERVICES | 2,340,949 | 2,616,738 |
| | | |
| SALARIES & FRINGES | 890,740 | 1,108,666 |
| SUPPLIES | 9,500 | 16,200 |

AIRPORT

| TITLE | 2019 | 2020 |
|-----------------------------|------------------|------------------|
| CONTRACTUAL SERVICES | 17,500 | 20,130 |
| AIRLINE SERVICES | <u>917,740</u> | <u>1,144,996</u> |
| SALARIES & FRINGES | 486,248 | 563,524 |
| SUPPLIES | 5,500 | 21,875 |
| CONTRACTUAL SERVICES | 12,800 | 24,670 |
| INTERFUND CHARGE/TRANSF | 500 | - |
| MISCELLANEOUS | - | - |
| ABOVE WING-CUSTOMER SERVICE | <u>505,048</u> | <u>610,069</u> |
| SALARIES & FRINGES | 273,239 | 288,397 |
| SUPPLIES | 6,175 | 7,200 |
| CONTRACTUAL SERVICES | 26,925 | 19,710 |
| UTILITIES | 500 | 400 |
| INTERFUND CHARGE/TRANSF | 250 | - |
| AIRCRAFT MECHANICS | <u>307,089</u> | <u>315,707</u> |
| SALARIES & FRINGES | 367,891 | 384,840 |
| SUPPLIES | 128,500 | 142,125 |
| CONTRACTUAL SERVICES | 26,750 | 26,845 |
| UTILITIES | 3,500 | 1,000 |
| INTERFUND CHARGE/TRANSF | 100,250 | - |
| OUTLAY | 416,450 | - |
| GSE MAINTENANCE | <u>1,043,341</u> | <u>554,810</u> |
| SALARIES & FRINGES | 74,483 | 78,012 |
| SUPPLIES | - | 13,500 |
| CONTRACTUAL SERVICES | 46,460 | 92,550 |
| UTILITIES | 72,950 | 147,386 |
| INTERFUND CHARGE/TRANSF | 23,120 | 34,120 |
| MISCELLANEOUS | 7,400 | 211,000 |
| OUTLAY | 286,000 | 160,000 |
| LEASED PROPERTIES | <u>510,413</u> | <u>736,568</u> |
| DEBT SERVICE | <u>975,000</u> | <u>967,471</u> |
| SALARIES & FRINGES | 252,092 | 273,500 |
| SUPPLIES | 6,870 | 6,500 |
| CONTRACTUAL SERVICES | 176,563 | 204,437 |
| UTILITIES | 7,980 | 10,600 |
| INTERFUND CHARGE/TRANSF | 100,000 | 2,700 |
| OUTLAY | 134,204 | 465,000 |
| AIRPORT PARKING | <u>677,709</u> | <u>962,737</u> |

AIRPORT

| TITLE | 2019 | 2020 |
|--------------------------|-------------|-------------|
| SALARIES & FRINGES | - | 445,346 |
| SUPPLIES | - | 17,950 |
| CONTRACTUAL SERVICES | - | 33,700 |
| UTILITIES | - | 4,000 |
| INTERFUND CHARGE/TRANSF | - | 100 |
| OPERATIONS/DUTY OFFICERS | - | 501,096 |
| | | |
| SALARIES & FRINGES | - | 67,713 |
| SUPPLIES | - | 20,275 |
| CONTRACTUAL SERVICES | - | 42,000 |
| SAFETY/ENVIRONMENTAL | - | 129,988 |
| | | |
| NON OPERATING | 8,821,373 | 7,936,877 |
| | | |
| TOTAL | 26,216,967 | 25,858,371 |

WASTEWATER TREATMENT PLANT

| TITLE | 2019 | 2020 |
|--------------------------|------------------|------------------|
| ESTIMATED REVENUE | | |
| INTEREST INCOME | 15,000 | 35,000 |
| DOMESTIC USERS | 8,726,030 | 8,891,250 |
| ABATEMENTS | (70,000) | (70,000) |
| CONTRACTED SERVICES | 135,664 | 146,668 |
| SEWER SURCHARGES | 35,000 | 36,000 |
| OTHER TOWNS/CITIES | 128,428 | 124,080 |
| INTEREST ON ACCT REC | 108,000 | 85,000 |
| REIMBURSED EXPENSES | 9,715 | 9,800 |
| STREET OPENING PERMITS | 2,500 | 5,000 |
| CONNECTION FEES | 25,000 | 15,000 |
| REIMBURSEMENTS | 4,000 | 2,100 |
| STORMWATER | 20,000 | 50,000 |
| SALE OF SALVAGE | 3,000 | 3,000 |
| CONTRACTED SERVICES | 7,900 | 7,900 |
| TOTAL | 9,150,237 | 9,340,798 |

EXPENDITURE BUDGET

| | | |
|---------------------------|------------------|------------------|
| SALARIES & FRINGES | 361,634 | 381,918 |
| SUPPLIES | 11,479 | 9,279 |
| CONTRACTUAL SERVICES | 98,810 | 93,542 |
| INTERFUND CHARGE/TRANSF | 166,954 | 164,894 |
| MISCELLANEOUS | 45,000 | 42,000 |
| ADMINISTRATION | 683,877 | 691,633 |
| SALARIES & FRINGES | 943,918 | 979,475 |
| SUPPLIES | 339,517 | 343,521 |
| CONTRACTUAL SERVICES | 352,187 | 279,180 |
| UTILITIES | 752,225 | 762,244 |
| INTERFUND CHARGE/TRANSF | 22,170 | 19,218 |
| MISCELLANEOUS | 11,620 | 11,740 |
| OUTLAY | 640,597 | 488,200 |
| STATION & PLANT OPERATION | 3,062,234 | 2,883,578 |
| SALARIES & FRINGES | 863,811 | 859,722 |
| SUPPLIES | 126,135 | 149,342 |
| CONTRACTUAL SERVICES | 369,440 | 334,998 |
| UTILITIES | 14,500 | 8,800 |
| INTERFUND CHARGE/TRANSF | 1,250,900 | 1,584,203 |

WASTEWATER TREATMENT PLANT

| TITLE | 2019 | 2020 |
|------------------------------|-------------------|-------------------|
| OUTLAY | 3,000 | 60,000 |
| LINE OPERATION & MAINTENANCE | 2,627,786 | 2,997,065 |
| COMPOSTING | 476,992 | 456,612 |
| DEBT SERVICE | 2,107,524 | 2,258,595 |
| SALARIES & FRINGES | 77,199 | 93,366 |
| SUPPLIES | 1,900 | 2,050 |
| CONTRACTUAL SERVICES | 9,830 | 9,000 |
| INDUSTRIAL PRETREAT PROGRAM | 88,929 | 104,416 |
| NON OPERATING | 1,873,409 | 1,705,271 |
| TOTAL | 10,920,751 | 11,097,170 |

STORMWATER

| TITLE | 2019 | 2020 |
|---------------------------|------------------|------------------|
| ESTIMATED REVENUE | | |
| UNASSIGNED FUND BALANCE | 60,500 | - |
| STORMWATER UTILITY FEE | 1,325,721 | 1,325,534 |
| INTEREST INCOME | 11,000 | 11,000 |
| INTEREST ON ACCT REC | 55,000 | 55,000 |
| TOTAL | 1,452,221 | 1,391,534 |
| EXPENDITURE BUDGET | | |
| SALARIES & FRINGES | 110,202 | 116,462 |
| SUPPLIES | 3,200 | 3,400 |
| CONTRACTUAL SERVICES | 64,168 | 83,332 |
| INTERFUND CHARGE/TRANSF | 3,600 | 1,700 |
| MISCELLANEOUS | 43,300 | 30,300 |
| ADMINISTRATION | 224,470 | 235,194 |
| SALARIES & FRINGES | - | - |
| SUPPLIES | 1,850 | 2,200 |
| CONTRACTUAL SERVICES | 55,500 | 34,500 |
| INTERFUND CHARGE/TRANSF | 139,328 | 143,328 |
| MISCELLANEOUS | 3,000 | 3,000 |
| OUTLAY | 310,000 | 500 |
| OPERATIONS & MAINT | 509,678 | 183,528 |
| SUPPLIES | 4,000 | 500 |
| CONTRACTUAL SERVICES | 76,000 | 36,000 |
| OUTLAY | 4,000 | 1,000 |
| MONITOR & DATA ANALYSIS | 84,000 | 37,500 |
| SALARIES & FRINGES | 142,238 | 147,614 |
| CONTRACTUAL SERVICES | 62,000 | 32,000 |
| INTERFUND CHARGE/TRANSF | 61,500 | 26,500 |
| OUTLAY | 290,000 | 651,000 |
| IMPROVEMENTS | 555,738 | 857,114 |
| DEBT SERVICE | 77,840 | 77,840 |
| TOTAL | 1,451,726 | 1,391,176 |

BASS PARK

| TITLE | 2019 | 2020 |
|---------------------------|------------------|------------------|
| ESTIMATED REVENUE | | |
| ADVERTISING | 227,700 | 232,238 |
| OFF STREET PARKING | 77,362 | 50,873 |
| TICKET REVENUE | 13,468 | 15,385 |
| DIRECT EVENT | 673,084 | 702,010 |
| ADVERTISING | 663,773 | 607,615 |
| AUDIO/VISUAL | 22,556 | 28,056 |
| CLUB SEAT | 28,875 | 20,625 |
| FACILITY FEE | 127,919 | 133,769 |
| CONVENIENCE FEE | 68,890 | 76,154 |
| FOOD & BEVERAGE | 315,095 | 360,946 |
| NOVELTY | 20,366 | 20,807 |
| CONCESSIONS | 337,691 | 346,825 |
| MISCELLANEOUS | 31,500 | 31,500 |
| ARENA FUND | 183,437 | 157,025 |
| RENTAL | 161,655 | 161,655 |
| DOWNTOWN TIF | 1,254,361 | 1,300,000 |
| ADVERTISING | 184,000 | 184,000 |
| ARENA FUND | 1,600,000 | 1,559,647 |
| TOTAL | 5,991,732 | 5,989,130 |
| EXPENDITURE BUDGET | | |
| SALARIES & FRINGES | 1,513,924 | 1,535,063 |
| SUPPLIES | 114,215 | 113,965 |
| CONTRACTUAL SERVICES | 723,899 | 720,422 |
| UTILITIES | 503,760 | 503,760 |
| MISCELLANEOUS | 4,273 | 4,273 |
| CROSS INSURANCE CENTER | 2,860,071 | 2,877,483 |
| OWNER COSTS | 93,300 | 68,000 |
| DEBT SERVICE | 3,038,361 | 3,043,647 |
| NON OPERATING | 2,953,450 | 2,945,345 |
| TOTAL | 8,945,182 | 8,934,475 |

PARKING

| TITLE | 2019 | 2020 |
|---------------------------|------------------|------------------|
| ESTIMATED REVENUE | | |
| GENERAL FUND | 14,800 | - |
| OFF STREET PARKING | 265,857 | 251,354 |
| LEASED SPACES | 48,660 | 53,220 |
| ABBOTT SQ PERMITS | 114,324 | 141,902 |
| ABBOTT SQ FEES | 47,516 | 47,516 |
| GARAGE PERMITS | 265,084 | 284,003 |
| GARAGE FEES | 70,000 | 80,000 |
| TICKETS | 110,000 | 123,329 |
| INTEREST INCOME | 2,000 | 4,000 |
| TOTAL | <u>938,241</u> | <u>985,324</u> |
| EXPENDITURE BUDGET | | |
| SALARIES & FRINGES | 274,160 | 287,002 |
| SUPPLIES | 11,592 | 11,895 |
| CONTRACTUAL SERVICES | 214,062 | 219,487 |
| UTILITIES | 34,733 | 39,233 |
| INTERFUND CHARGE/TRANSF | 65,000 | 138,000 |
| DEBT SERVICE | 264,470 | 260,129 |
| OUTLAY | 74,856 | 24,646 |
| PARKING | <u>938,873</u> | <u>980,392</u> |
| NON OPERATING | <u>275,112</u> | <u>275,112</u> |
| TOTAL | <u>1,213,985</u> | <u>1,255,504</u> |

GOLF COURSE

| TITLE | 2019 | 2020 |
|-------------------------------|---------|---------|
| ESTIMATED REVENUE | | |
| CONCESSIONS | 9,500 | 10,000 |
| RESIDENT MEMBERSHIP | 103,000 | 100,000 |
| NONRESID MEMBERSHIP | 70,000 | 75,000 |
| GREENS FEES | 336,700 | 336,700 |
| GOLF CART FEES | 170,000 | 185,000 |
| INTEREST INCOME | 2,000 | 3,000 |
| TOTAL | 691,200 | 709,700 |
| EXPENDITURE BUDGET | | |
| SALARIES & FRINGES | 362,209 | 375,049 |
| SUPPLIES | 59,500 | 61,200 |
| CONTRACTUAL SERVICES | 40,000 | 39,700 |
| UTILITIES | 81,714 | 85,251 |
| INTERFUND CHARGE/TRANSF | 63,625 | 64,075 |
| MISCELLANEOUS | - | - |
| DEBT SERVICE | 46,627 | 44,927 |
| OUTLAY | 36,655 | 34,155 |
| GOLF COURSE | 690,330 | 704,357 |
| NON OPERATING | 67,610 | 79,911 |
| TOTAL | 757,940 | 784,268 |

ECONOMIC DEVELOPMENT

| TITLE | 2019 | 2020 |
|---------------------------|----------------|----------------|
| ESTIMATED REVENUE | | |
| RENTAL | 381,158 | 384,852 |
| MISCELLANEOUS | 9,500 | 9,500 |
| INTEREST INCOME | - | 10,900 |
| NOTE REPAYMENTS | 75,730 | 75,730 |
| TOTAL | 466,388 | 480,982 |
| EXPENDITURE BUDGET | | |
| CONTRACTUAL SERVICES | 102,645 | 94,935 |
| UTILITIES | 24,289 | 27,360 |
| MISCELLANEOUS | 7,703 | 8,150 |
| DEBT SERVICE | 343,422 | 392,336 |
| OUTLAY | - | 17,250 |
| ECONOMIC DEVELOPMENT | 478,059 | 540,031 |
| NON OPERATING | 156,596 | 174,621 |
| TOTAL | 634,655 | 714,652 |



CITY COUNCIL ACTION

06/10/2019 19-241

Council Meeting Date: 06/10/2019

Item No: 19-241

Responsible Dept: City Manager

Requested Action: Resolve

Map/Lot: N/A

Title, Resolve

Appropriation for Municipal Year 2020

Summary

The resolve for Municipal Year 2020 proposes to appropriate \$104,992,698 for the municipal budget based on the City Manager's recommended budget as presented to the City Council on April 8, 2019. Since that time, the City Council has had a number of workshops that will cause that number to change. All changes and adjustments will be made prior to final adoption and any and all changes will be incorporated into an Amended FY 2020 Budget Resolve, which is scheduled to be included in the Council Agenda for June 24, 2019.

Committee Action

Committee: Council Workshop
Action: Recommend for passage

Meeting Date:
For: Against:

Staff Comments & Approvals

This item will need to be amended by substitution on June 24, 2019 to reflect any changes adopted by the City Council since the initial budget submission.

City Manager

City Solicitor

Finance Director

Introduced for: First Reading



Date: 06/10/2019

Item No: 19-241

Assigned to Councilor: Weston

Appropriation for Municipal Year 2020

Be it Resolved by the City Council of the City of Bangor that,

THAT the sum of One-hundred four million, nine hundred ninety-two thousand six-hundred, and ninety-eight dollars (\$104,992,698) is hereby appropriated in the General Fund for the Municipal Year 2020 in accordance with the schedule of appropriations attached hereto; and

BE IT FURTHER RESOLVED THAT in addition to such other revenues as are estimated to be available to meet the above appropriations including the Homestead and Business Equipment Tax Exemption reimbursement, the sum of Sixty-two million, four hundred eighty-seven thousand, three hundred and thirty-six (\$62,487,336) be raised by assessment upon the estates of the inhabitants of the City of Bangor and upon the estates of non-resident proprietors within said City for the present Municipal Year; and

BE IT FURTHER RESOLVED THAT the list of tax assessment upon the estates in Bangor for all City taxes, together with all assessments and charges made under the provisions of the Maine Revised Statutes annotated, Title 30A, Section 3406 and 3442 to 3445 inclusive, and the City's due proportion of the County Tax, in the amount of Three million, seven hundred eighty-nine thousand, seven hundred and seventy-eight dollars (\$3,789,778) for the period of July 1, 2019 through June 30, 2020, shall be committed by the Assessor to the Tax Collector and one-half of said taxes shall be due and payable on the 16th day of September, 2019 with the remaining one-half of said taxes due and payable on the 16th day of March, 2020; and

BE IT FURTHER RESOLVED THAT interest at the maximum State approved rate of 9% per annum for 2019 shall be collected on the first half of said taxes from September 17, 2019, if not voluntarily paid to the Finance Director on or before September 16, 2019; and

BE IT FURTHER RESOLVED THAT interest at the maximum State approved rate of 9% per annum for 2019 shall be collected on the second half of said taxes from March 17, 2020, if not voluntarily paid to the Finance Director on or before March 16, 2020; and

BE IT FURTHER RESOLVED THAT in each case, said interest shall be added to and become a part of said taxes; and

BE IT FURTHER RESOLVED THAT in the event a taxpayer pays an amount in excess of that finally assessed the overpayment shall be repaid to the taxpayer with interest from the date of the payment to the date of the refund at an interest rate of 5.00%; provided that, however, the Tax Collector is authorized to apply any overpayment as prepayment of taxes not yet committed with an interest rate of 0.00% on the prepayment; and

BE IT FURTHER RESOLVED THAT the Tax Collector shall apply all tax payments to the oldest balance due on that account regardless of any instructions the taxpayer may give. If, however, a tax lien has matured, the Tax Collector may not accept payment on that account unless a workout agreement is in place or approval has been granted by the Finance Committee of the Council to accept payment or the taxpayer signs a partial payment waiver form. If a taxpayer has more than one tax account, any payment shall be applied to the oldest balance due unless the taxpayer specifies the account against which the payment is to be applied; and

BE IT FURTHER RESOLVED THAT the Tax Collector shall apply all sewer/stormwater payments to the oldest stormwater balance due on that account first and then to the oldest sewer balance due on that account regardless of any instructions the owner may give. If, however, a sewer lien has matured, the Tax Collector may not accept payment on that account unless a workout agreement is in place or approval has been granted by the Finance Committee of the Council to accept payment or the owner signs a partial payment waiver form. If an owner has more than one sewer/stormwater account, any payment shall be applied to the oldest balance due unless the owner specifies the account against which the payment is to be applied; and

BE IT FURTHER RESOLVED THAT the Appropriation for Municipal Year 2020 for the following Enterprise Funds is hereby authorized and approved by the Bangor City Council in accordance with the schedule of appropriations and revenues attached hereto: the Airport Fund, the Sewer Fund, the Storm Water Utility Fund, the Bass Park Fund, the Parking Fund, the Golf Course, and the Economic Development Fund; and

BE IT FURTHER RESOLVED THAT the Council hereby formally appropriates any cash contributions received during this budget year to the appropriate Department and purpose for which such contribution has been made and, where such contribution is equal to or less than \$10,000, such appropriation will become effective upon formal Council action to accept such contribution; and

BE IT FURTHER RESOLVED THAT the Council hereby authorizes the City Manager to implement a one percent (1.50%) general pay adjustment to the City Pay Plan for eligible non-unionized employees effective for the first full pay period ending July 6, 2019; and

BE IT FURTHER RESOLVED THAT the Council hereby formally appropriates any grants from the State of Maine or the Government of the United States of America received during this budget year where such grant is equal to or less than \$25,000, such appropriation to become effective upon formal Council action to accept such grant; and

BE IT FURTHER RESOLVED THAT the Council hereby formally appropriates any insurance proceeds received during this budget year to the appropriate Department for the purpose of repairing or replacing the damaged property, said appropriation to become effective upon receipt of funds.

BE IT FURTHER RESOLVED THAT any unexpended funds remaining within the Assessing Department FY 2019 budget for legal and appraisal costs are hereby carried forward to FY 2020 to fund similar services related to the appeal of assessments in FY 2020.