City of Saco, Maine

Adopted Annual Budget

Fiscal Year 2005

City of Saco, Maine
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Fiscal Year 2005 Adopted Budget

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City of Saco, Maine
List Of Principal Officials (Elected and Appointed)
Fiscal Year 2005 Adopted Budget

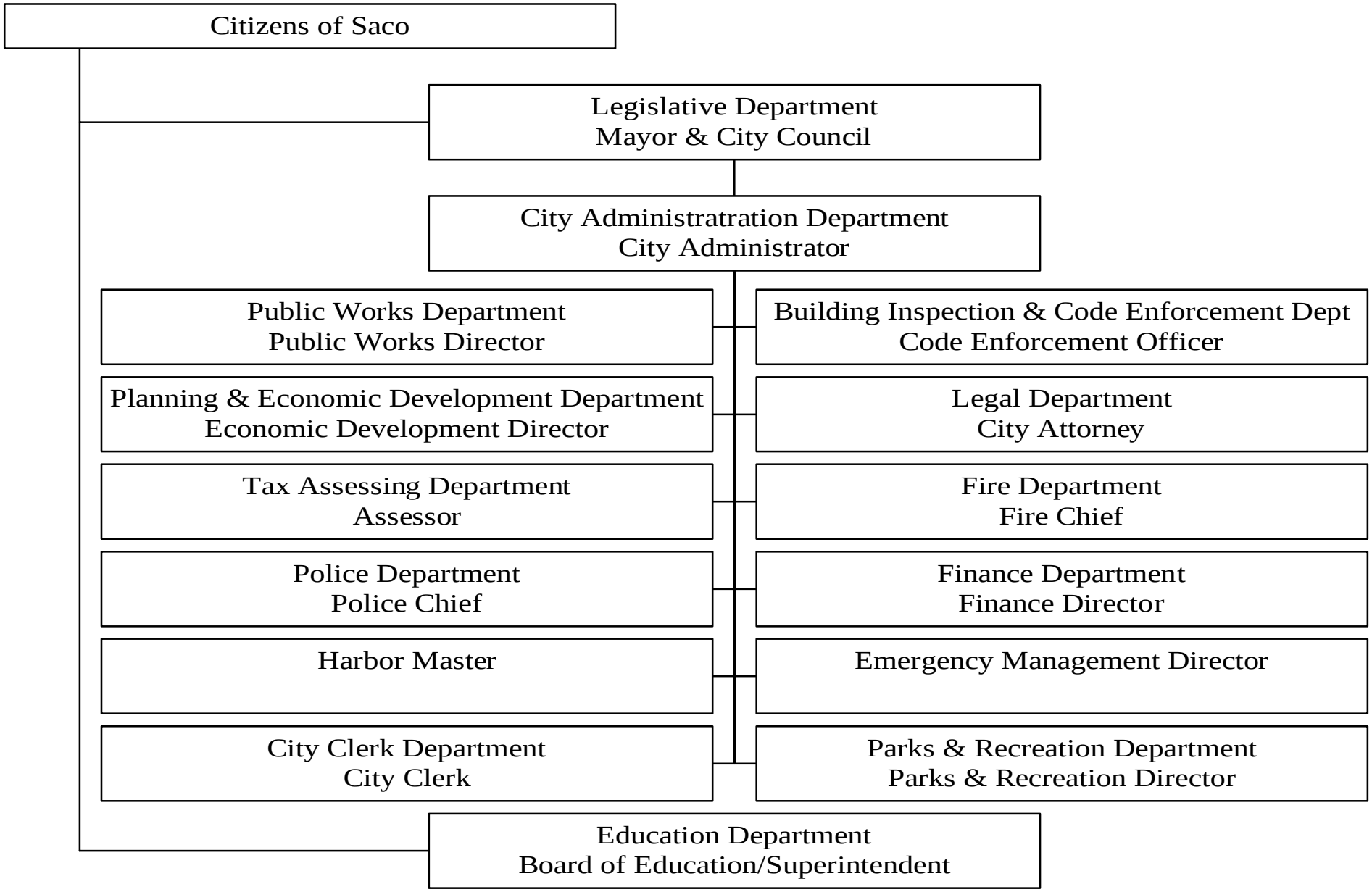
Elected Officials

Mayor	Mark D. Johnston
Council Member – Ward 1	David Tripp
Council Member – Ward 2	Leslie Smith, Jr.
Council Member – Ward 3	Edward McDonough, Jr.
Council Member – Ward 4	Roland L. Michaud
Council Member – Ward 5	Arthur J. Tardif
Council Member – Ward 6	Eric B. Cote
Council Member - Ward 7	Jesse McDougal

Appointed Officials

City Administrator	Richard Michaud
Executive Secretary	Kathleen Kern
Personnel Secretary	Tammy Lambert
Code Enforcement Officer	Richard Lambert
Development Director	Peter Morelli
City Planner	Robert Hamblen
Finance Director/Treasurer	Lisa Parker
City Clerk	Lucette Pellerin
Assessor	Daniel Sanborn
Fire Chief	Alden Murphy
Police Chief	Brad Paul
Public Works Director	Mike Bolduc
City Engineer	Ron Kiene
Parks & Recreation Director	Sue Spath
Information Technology Director	William Leary
Treatment Plant Superintendent	Howard Carter
City Solicitor	Tim Murphy

City of Saco, Maine
Organization Chart



City of Saco, Maine
Distinguished Budget Presentation Award 2004

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Award to the City of Saco, Maine for its annual budget for the fiscal year beginning July 1, 2003. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Saco

Maine

For the Fiscal Year Beginning

July 1, 2003

City of Saco, Maine
Executive Summary of the Adopted Fiscal Year 2005 Budget

Introduction

The fiscal year 2005 City of Saco, Maine budget was adopted on June 14, 2004 and establishes the operational goals of the city for the upcoming year. Although the city has numerous governmental type funds, the only fund subject to appropriation is its General Fund. The city budget strikes a balance between the needs, requirements, and resources available while maintaining required service levels and fulfilling the items within the financial plan.

The adopted fiscal year 2005 budget totals $40,713,522 representing a conservative budgetary approach and including careful consideration of the recommendations offered by the various city department heads and the Board of Education. City officials recognize and appreciate the important involvement of departmental staff, department heads, members of the Board of Education, and interested citizens in bringing about this budget document. A total of 161.5 permanent full and part-time personnel have been approved as the total city workforce, as well as various seasonal employees.

The executive summary consists of an introduction to the City of Saco, Maine departments and their fiscal year 2005 requests, a summary of projects to be undertaken in the year 2005, insight into the financial basis for the fiscal year 2005 budget, an overview of city fund balances, and a summary of the adopted budget culminating with the fiscal year 2005 tax rate.

City Departments – Functions and 2005 Requests

Thirteen departments operate within the City, with a mixture of appointed and elected officials as department heads.

Legislative- The Legislative Department is responsible for overall authorization of all City activities. The Mayor and City Councilors within this department are responsible for approving the fiscal year 2005 budget, which includes the various funds granted to public agencies within the City of Saco. Key Budget Issues: in fiscal year 2005 includes the appropriating of an additional $35,000 in support of the Dyer Library as well as other small additional appropriations for the Maine Municipal Association and the Economic Development Commission. Also, an decrease in contingency of $55,000 to more adequately reflect actual expenditures within contingency over the last 5 years.

City Administration- The Administration Department is responsible for the overall administration of all City activities. The City Administrator is responsible for preparing the budget document through its three stages of “Proposed,” “Draft,” and “Adopted.” Its direct function includes Human Resources. Key Budget Issues: in fiscal year 2005 includes the continued support of city operations.

Finance- The Finance Department is responsible for financial planning, budget reporting and control and is divided into the following divisions: purchasing and accounting, treasury, tax collection and technology. Key Budget Issues: in fiscal year 2005 includes the reduction of one position from the department, a $90,000 increase in technology to institute a 4 year computer hardware replacement plan, purchase new recreation software, and to allocate funding for additional subcontracting support in order to maintain and continue to build the city's computer and network infrastructure. A 10% increase in property and liability insurances has also been incorporated into this budget.

City Clerk- The City Clerk Department is responsible for performing all duties for the City Council as it may require, for authenticating documents with his/her signature and for administering the divisions of public welfare and voter registration. The department is also responsible for the filing, indexing and safekeeping of all proceedings of the City Council, which shall be open to public inspection. Key Budget Issues: in fiscal year 2005 includes the continued support of city operations.

Assessing- The Assessing Department is responsible for the valuation of all taxable property within the City of Saco in a fair and equitable way and in accordance with state statutes. Key Budget Issues: in fiscal year 2005 includes funding necessary to maintain deeds and mortgages of the city as well as the digital maps for the city's Geographical Information System (GIS), which can now be found on the city's web site.

Legal- The Legal Department is responsible for providing independent legal advice and for the drafting of all instruments, which may be required by any ordinance or by any city official. Key Budget Issues: in fiscal year 2005 includes a reduction of $65,000 over the previous year due to the status of the city's litigation proceedings against the Maine Energy Recovery Company.

Police Department- The Police Department is responsible for the enforcement of law and order within the City of Saco. Key Budget Issues: in fiscal year 2005 includes the continued support of City operations. Additional revenues have also been budgeted to represent an increase in fees as approved by the City Council in May of 2004.

Fire Department- The Fire Department is responsible for fire prevention and extinguishments, the protection of life and property against fire and the removal of fire hazards within the City of Saco. Key Budget Issues: in fiscal year 2005 includes the continued support of City operations.

Building Inspection/Code Enforcement- The Building Inspection/Code Enforcement Department is responsible for the issuing of permits to build, alter, move or erect all buildings, signs or structures, to install equipment or to occupy. The department is also responsible for the maintaining of the City Hall building that houses the city's administrative offices. Key Budget Issues: in fiscal year 2005 includes the continued support of City operations. Additional revenues have also been budgeted to represent an increase in fees as approved by the City Council in May of 2004.

Planning and Economic Development- The Planning and Economic Development Department is responsible for all matters within the scope of urban revitalization, community development, facilities planning or open space preservation. Key Budget Issues: in fiscal year 2005 includes the addition of a part time/intern person to assist within this department as well as an increase in reimbursed engineering costs which can also be matched to an increase in revenues for the same amount.

Public Works- The Public Works Department is responsible for the administration, professional work and directing of all phases of municipal public works, including the treatment plant, landfills, sewers, streets, motor vehicle maintenance, garbage and refuse collection and disposal and snow plowing and removal. Key Budget Issues: in fiscal year 2005 include the addition of a full time recycling director to be shared with the communities of Biddeford and Scarborough as well as an increase in seasonal and temporary wages and overtime. Various operating expenditures have also been increased within various divisions to more accurately reflect expenditures over the last 5 years as well as to match expenditure levels established within various contracts for solid waste and public water.

Parks and Recreation- The Parks and Recreation Department is responsible for the maintenance of the city's park system and recreation facilities and for the administering and directing of the city's recreation programs. Key Budget Issues: in fiscal year 2005 includes the additional operating expenditures that were included in this budget to run programs within the armory building on Franklin Street. Also included is a restructuring of current administrative positions and the increasing of pay to make those positions comparable with neighboring communities. Funding has also been provided for a new TurfCat mower, which can be found within the capital construction section.

Education- The Education Department is responsible for the educating of children who reside within the City of Saco. The Board of Education is responsible for preparing the education budget and for presenting this budget to the City Council. Key Budget Issues: in fiscal year 2005 includes the increased funding necessary for increased tuition rates at the private high school (Thornton Academy) located within the city and the funding necessary for teacher salary increases as dictated by their contracts and health insurance cost increases. Also included is the funding necessary to lease purchase a modular school to replace the condemned Young School.

Projects Funded in the Adopted Budget

The following projects represent the culmination of the most worthy projects throughout City departments. Highlighted projects change each year as priorities shift and departments stress various needs in support of departmental and city goals. In the current year, projects were funded at reduced levels due to reductions in various state and other revenues and the city council's desire to keep property tax liability increases to a minimum given the assessor's valuation adjustment. Some projects budgeted for last year and in prior years, that have not yet been completed, have funding designated and carried forward into the current year and have not been reflected below as they were not funded within the fiscal year 2005 adopted budget.

- City Hall roof: This funding will allow for repairs to the roof at the city hall building.
- Park System Improvements: This funding will allow for capital improvements such as fencing and basketball hoops at the city's various parks.
- Appraisal Data Verification: This funding will allow the assessor to continue the city's in-house valuation adjustment and verification of valuations currently being conducted.
- Microfilming: This funding is a proposed to be funded over a 5 year period in order to microfilm all of the city's archival and historical records.
- Street Overlay Program: This funding is in response to the city's Road Surface Management Study done for the city showing the need to overlay roads before the deterioration is such that major additional dollars need to be allocated for complete reconstruction.
- Scanning of documents: This funding provides for the resources necessary to begin the process of scanning city documents to increase digital availability and to preserve them for future years.
- Police Department pump station: This funding will provide funding to construct a new pump station at the police department to resolve sanitary back up issues that have arisen.
- School access roads and parking lots: This funding is for the city to maintain the school access roads and parking lots as they do other city roadways and parking lots. In the past, the school department maintained these areas them selves.

Financial Plan

The City's financial plan for 2005 is based on (1) minimal increases in tax liabilities, (2) maintaining fund balance levels, and (3) maintaining a balanced budget. The City Administrator has established policies to assist departments in constructing their budgets to accomplish these financial goals. Each aspect of the City's financial plan is detailed below.

- Minimal Increase In Tax Liabilities – The City Councilors entered the fiscal year 2005 budget process committed to presenting a budget to the citizens of Saco, Maine that will maintain service demands in several areas with a minimal tax increase. The total adopted budget increased by $1,964,359 or 5.07% in order to accomplish this. However, it is important to note that several needed capital improvement projects were not included within this budget in order to be able to accomplish this task. The mil rate was actually decreased to $15.90 per thousand in order to minimize tax liability increases from the valuation adjustment completed. Most residents will experience a tax liability increase of 7.38%.

- Build fund balance - The City's Finance Director, City Administrator and City Council continues to monitor issues pertinent to the financial health of the City. Their approved "Fund Balance Policy" calls for the maintaining of fund balance at a level between 8.33% and 10% of the prior years total appropriation level, to give the City a buffer against economic downturns. The City has been successful in maintaining this 10% level of fund balance for several years. The exact amount of undesignated fund balance will be determined after the year-end audit to allow all City commitments to be met before funds are allocated to fund balance. However, at June 30, 2003, the undesignated fund balance was at $4,057,992, or 10.47% of total budgeted 2004 appropriations.

- Balanced budget - The City of Saco, Maine is committed to managing its budget in ways that ensure it is always within its budget authorization. Many factors contribute to maintaining a balanced budget. Department heads consider it a point of pride to return appropriations to the general fund each year. They also work very diligently to avoid any overspending in the operation of their departments. Elected officials feel an added responsibility to report to voters their conservative spending records. Financial reports are frequently issued and reviewed to give department heads tools to track their budgets. A system of encumbrances is in place to inform departments of current account balances throughout the year. Each week, through the warrant process, all expenditures are reviewed to ensure appropriate use of city funds. The result is a financially well-managed organization that operates within budget authority.

- Policy and Guidance - The City Council has established financial policies for departments to help them conform to budgetary requirements including the following:

- Budget messages, which shall explain the budget in fiscal terms and in terms of work programs.
- Budget submission and approval scheduling.
- 5-year Capital Improvements Program and councils action on such.
- Amendment process to the budget after adoption.
- Lapsing of appropriations, except those for capital expenditures.
- Departmental submissions of work programs and those payments and obligations, which will be prohibited.

Estimated Fund Changes for 2004

The City's General Fund balance is estimated to increase in fiscal year 2004. The Special Revenue Funds, Capital Project Funds and Fiduciary Funds are estimated to end fiscal year 2004 with balances that reflect an increase. These numbers will not be finalized until after the year-end audit, conducted by an independent Certified Pubic Accounting firm, is finalized. The net result will reflect a conservative growth in fund balances, reflecting responsible and appropriate fund management in keeping with City financial goals. The following table presents a summary of the City's estimated changes in general fund balances for fiscal year 2004, and a more detailed summary follows in the body of the budget document.

Beginning fund balance 6/30/03:		
Reserved for Encumbrances	$ 78,483	
Reserved for Prepaid Expenses	$ 204,389	
Unreserved- Designated	$ 1,998,861	
Unreserved- Undesignated	$ 4,057,992	$ 6,339,725
Estimated Fiscal Year 2004:		
Non-property tax revenues	$14,743,994	
Property tax revenues	$21,252,361	
Inter-fund transfers	$ 1,312,617	$ 37,308,972
Expenditures	$36,662,213	
Inter-fund transfers	$ 600,000	$(37,262,213)
Net increase to total fund balance		**$ 46,759**

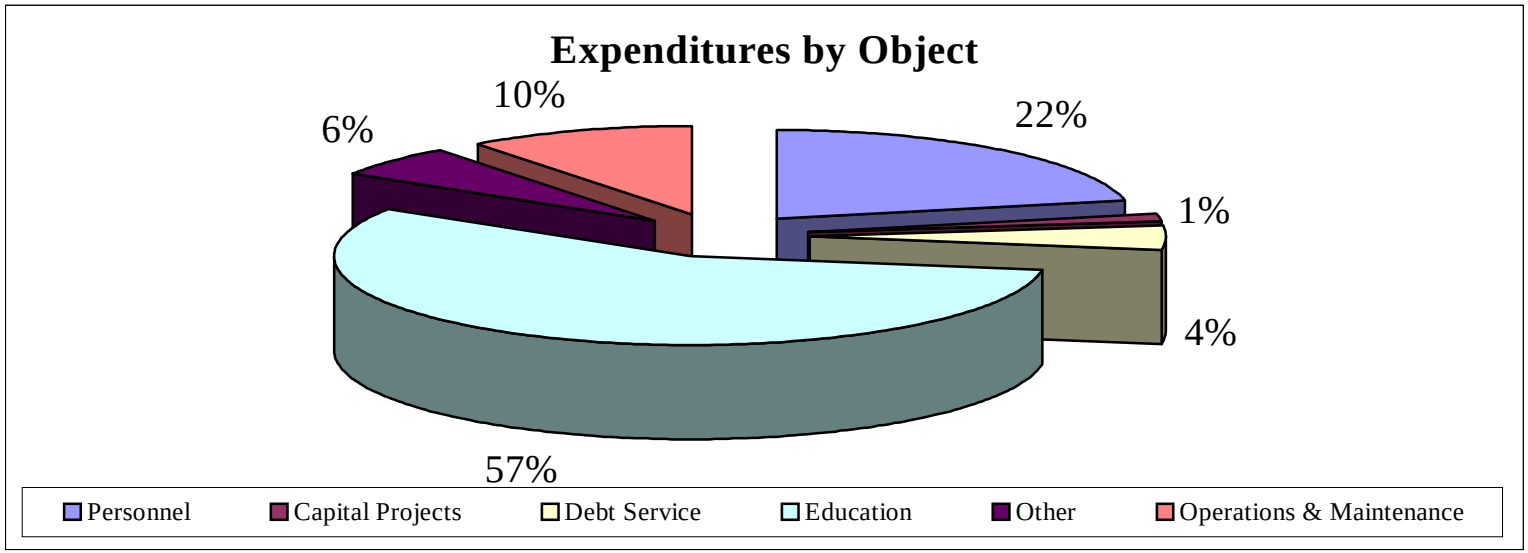
The Beginning and Ending Balance Summary reflects the relatively strong financial position at the beginning and end of 2004. There is estimated to be a slight increase in the city's fund balance level at June 30, 2004. The fund balance level continues to display the city's strong overall financial position for 2005.

Budget Expenditures By Object

General Fund Budget expenditures total $40,713,522 for 2005, which represents a 5.07% increase from 2004 levels. Dividing the General Fund Expenditures by object allocates 22% to Personnel, 57% to Education, 10% to Operations and Maintenance, 4% to Debt Service, 1% to Capital Projects, and 6% to Other.

The increase in personnel costs are attributable to a combination of additional employees, increased benefit costs, and including figures for collective bargaining agreements with eight city bargaining units. The increase in capital projects is due to the infrastructure needs within the community. This in no way accurately reflects all of the needs of the community but minimizes the tax burden while addressing some infrastructure needs. Debt service expenditures did not change from last year. The increase in Education costs are attributable to increases in personnel costs due to the negotiated teachers and support group contracts, and higher tuition costs for the city's private high school. Operations and Maintenance expenditures increased merely by an inflationary factor and for increases in contractual obligations. Appropriations in "Other" accounts increased only slightly due to the increase in amount of property taxes being generated from the city's tax incremental financing (TIF) districts, which are transferred out of the General Fund and into their respective TIF Funds each year.

The chart on the following page graphically depicts budget expenditures by object.



Expenditures by object:	FY 2004	Percent of Total	FY 2005	Percent of Total
Personnel	$ 8,552,364	22.36%	$ 8,853,053	21.74%
Capital Projects	$ 349,620	.91%	$ 587,000	1.44%
Debt Service	$ 1,723,811	4.51%	$ 1,726,770	4.24%
Education	$ 21,429,853	56.03%	$ 22,967,853	56.41%
Other	$ 2,234,621	5.84%	$ 2,410,899	5.93%
Operations & Maintenance	$ 3,958,902	10.35%	$ 4,167,947	10.24%
Total	**$ 38,249,171**	**100.00%**	**$ 40,713,522**	**100.00%**

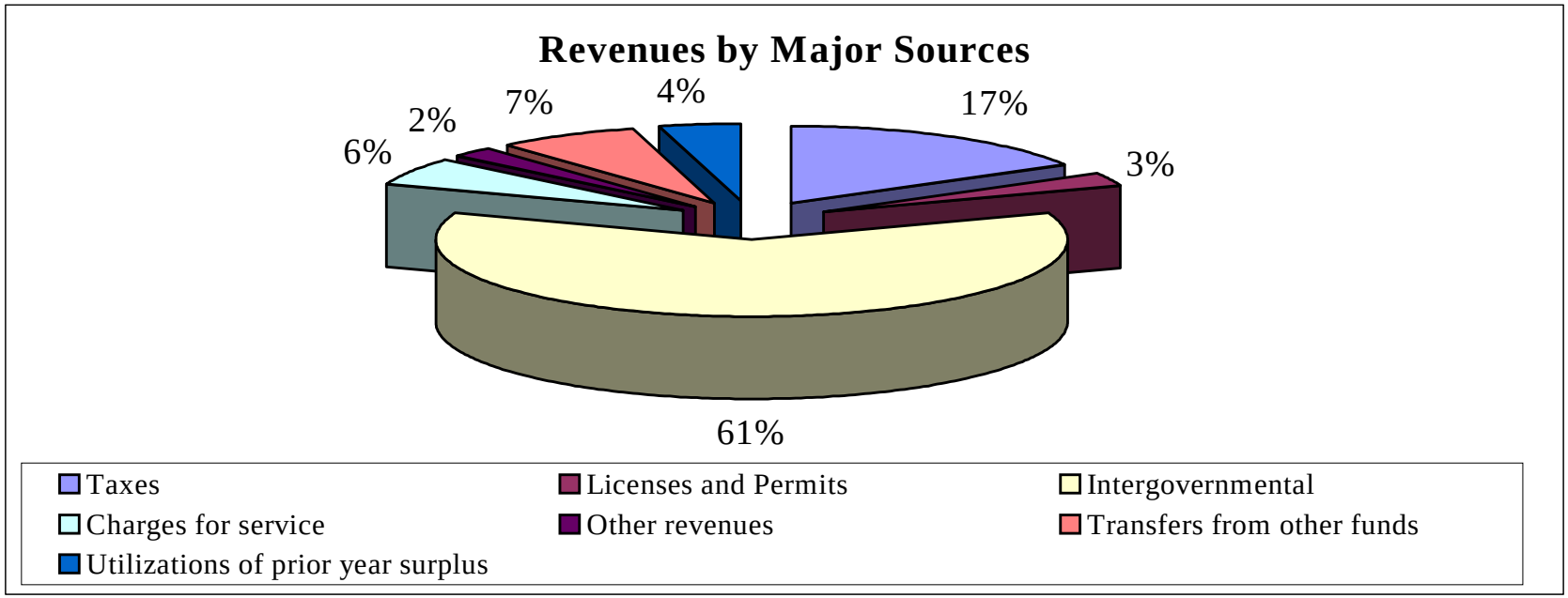
Carry Forward Accounts

Carry forward accounts provide departments an opportunity to use committed 2004 funds for items ordered but undelivered or for projects still in process in 2005. Each carry forward request must be approved by the City Administrator and ratified by the City Council. Requests are granted to finish well-defined ongoing projects. In fiscal year 2001, $2,093,385 was designated and carried over for items ranging from equipment purchases to completing various construction projects. In fiscal year 2002 and 2003, $2,746,641 and $1,998,861 was carried over for the same types of expenditures.

The designated carried forward amount for fiscal year 2004 has not yet been finalized as the year-end and independent audit process has not yet been completed. However, it is estimated that $1.5 million of fiscal year 2004 budgeted capital projects and those designated from previous years had not yet been started or completed at June 30, 2004.

Projected Revenue for 2005

The budget adopted by the City Council for 2005 contains $17,564,271 in non-tax revenues. All revenues are accurately but conservatively estimated based on performance over the past 12 months and valuable departmental input. The following chart below graphically depicts property tax revenues as well as non-property tax revenues by major sources:



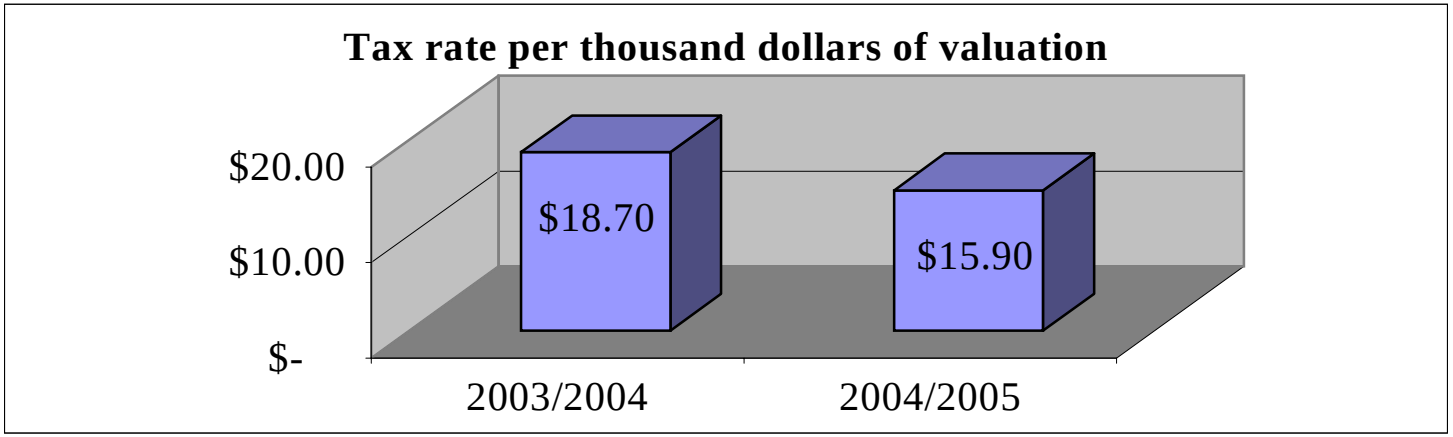
City of Saco, Maine
Executive Summary of the Adopted Fiscal Year 2005 Budget, Continued

The following table lists non-property tax revenues by major sources, percent and total for the current year and for last year:

Projected Revenue by Major Sources:		FY 2004	Percentage of Total		FY 2005	Percentage of Total
Taxes	$	2,441,500	14.00%	$	2,906,500	16.55%
Licenses and Permits	$	465,600	2.67%	$	523,621	2.98%
Intergovernmental	$	10,591,461	60.74%	$	10,729,328	61..9%
Charges for service	$	593,855	3.41%	$	997,138	5.68%
Other revenues	$	441,950	2.53%	$	398,500	2.27%
Transfers from other funds	$	1,312,617	7.53%	$	1,270,876	7.23%
Utilization of prior year surplus	$	1,589,215	9.11%	$	738,308	9.11%
Total	**$**	**17,436,197**	**100.00%**	**$**	**17,564,271**	**100.00%**

Tax rate

The city assesses taxes to its citizens directly, based on the valuation of each property owned. The tax rate for 2004 was $18.70 per one thousand dollars of property valuation and the fiscal year 2005 tax rate will decrease to $15.90 per one thousand dollars of property valuation. Therefore, a property owner in Saco, Maine with a property valued at $100,000 would have paid $1,870 in property taxes in year 2004 and $1,590 in year 2005. However, it is important to note that the city has completed an adjustment of property values for the entire city so although the property tax rate has been reduced, some tax payers may end up paying more tax than in the previous year, some may end up paying the same amount of tax and some may pay less tax than in the previous year. It is estimated that property values will increase on average by 37% over last year in order to adjust property values to 85% of the state equalized value.



DEMOGRAPHIC INFORMATION

City of Saco, Maine
Demographic Information

About the City of Saco, Maine

Demographics

The City of Saco, Maine, incorporated in 1867, is located at the mouth of the Saco River on the southerly side of Saco Bay in the Gulf of Maine. The City of Saco continues to be a key area within the state for residential, commercial and industrial growth. The City of Saco is ranked among the top five cities within the State of Maine for its growth. Saco has a land area of 38.5 square miles and a population of approximately 16,822. The City is empowered by the state to levy a property tax on both real and personal property within its boundaries. The City of Saco is a municipal government, non-profit 501c(1) organization.

Saco's population grew 10.5% in 1990s, surpassing Waterville and Westbrook to become Maine's eleventh largest municipality.

Saco's growth was rapid compared to most of Maine's larger towns and cities, but a bit slower than growth in the 1980s, which was about 17.5%. Saco's growth was far slower than adjacent Scarborough, which grew at a very rapid 35%, leap-frogging Saco, Waterville, and Westbrook to become Maine's ninth largest municipality. Scarborough's march toward full build-out places Saco next in line as Portland sprawls southward.

While Saco's growth occurred in all age cohorts, the largest increases were in the 35 to 44 age group, closely followed by the 25 to 34 group and the 55 to 59 year olds. Saco's now more expensive single family housing is attracting established families.

Average household size continued its historic decline, from 2.52 in 1990 to 2.44 in 2000. Average household size in Saco was 3.28 just 30 years ago. Over 2000 housing units had more than 1 person per room in 1970, compared to just 64 in a much larger base today. Vacancies are negligible.

Median family income climbed to $52,724, compared to $51,419 for York County and $45,179 for the state of Maine. Median family income was $37,328 in 1990.

York County's growth was the fastest of any county in the state. Though Saco's growth from 15,181 to 16,822 was smaller than its increase in the 1980s, it was more spread out. Of the city's 1,614 new residents, 927 or well over half, moved in west of the Turnpike. Although Saco's urbanized area grew slower than its suburban and rural area, it still grew faster than other urban centers in York County.

City of Saco, Maine
Demographic Information, Continued

In Saco, growth west of the Turnpike was 24%. Growth east of Old Orchard Road was 16.2%. Growth south of Beach and North Streets between the Turnpike and Laurel Hill Cemetery was 2.8%. Growth in the remainder of the city, north of Beach Street and North Street, was 5.45%.

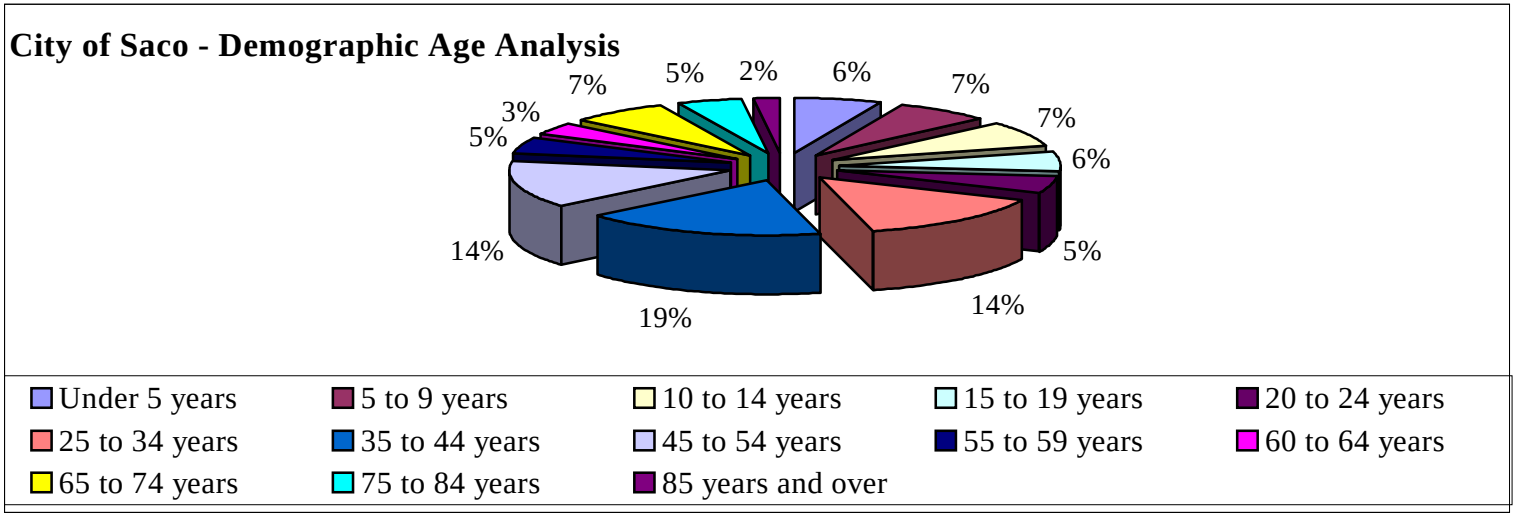
While there were several large multifamily developments in Saco's downtown in the 1980s, there were only two in the 1990s, and both of those were for elders. Much of the growth took place in single-family, suburban subdivisions in the Ferry Road area and in areas west of the downtown, and in several subdivisions west of the Maine Turnpike and on many individual lots west of the Turnpike.

A slightly higher portion of the population is now children. Those under 18 made up 24% of the population in 1990. Under 18s now make up 25%.

Among Saco's immediate neighbors, Biddeford's population was put at 20,942, from 20,710, a 1.1% increase, while Old Orchard Beach grew 14% in 10 years.

The following charts depict the demographic age and gender breakdown of the city's population as well as the breakdown of the household income within our community.

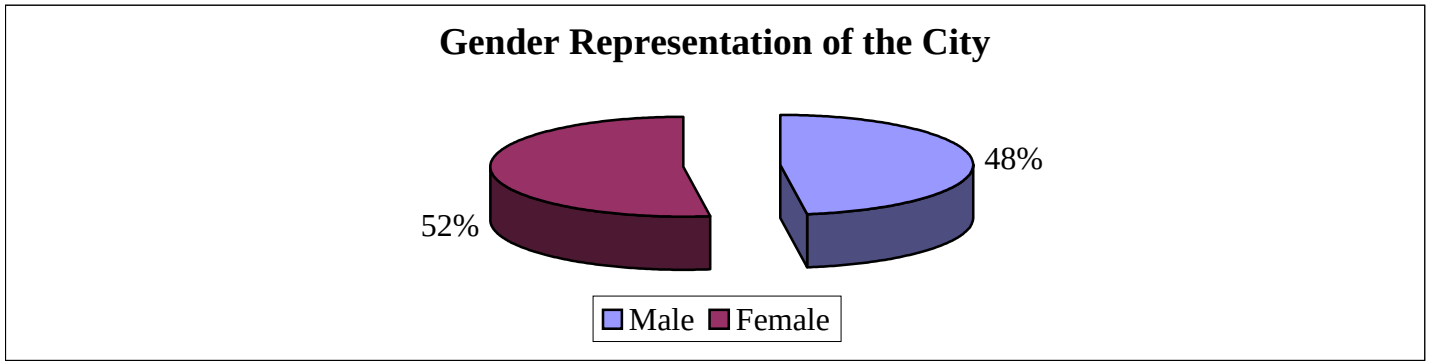
City of Saco, Maine
Demographic Information, Continued



Population dynamics:

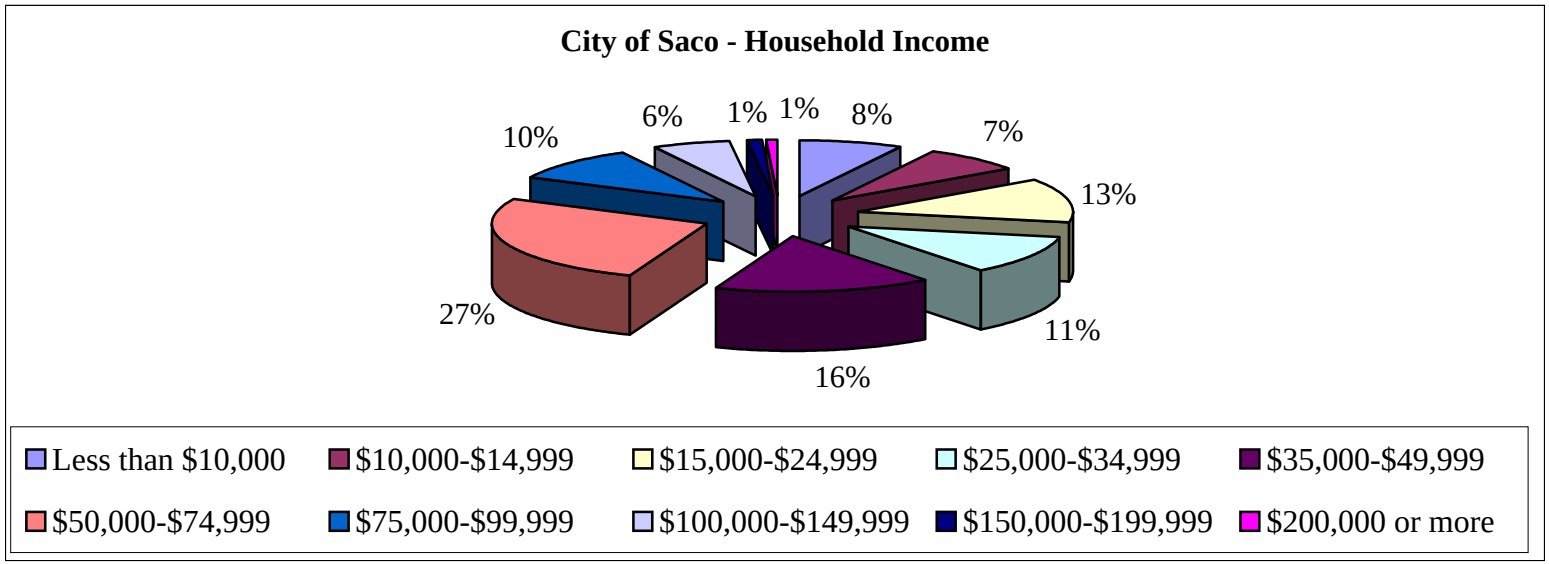
Under 5 years	1059	6.30%
5 to 9 years	1,184	7.04%
10 to 14 years	1,247	7.41%
15 to 19 years	990	5.89%
20 to 24 years	857	5.09%
25 to 34 years	2,413	14.34%
35 to 44 years	2,991	17.78%
45 to 54 years	2,352	13.98%
55 to 59 years	804	4.78%
60 to 64 years	583	3.47%
65 to 74 years	1,198	7.12%
75 to 84 years	830	4.93%
85 years and over	314	1.87%
Total	**16,822**	**100.00%**

City of Saco, Maine
Demographic Information, Continued



Population dynamics:

Male	8,015	47.65%
Female	8,807	52.35%
Total	**16,822**	**100.00%**



City of Saco, Maine
Demographic Information, Continued

Household Income:

Less than $10,000	532
$10,000-$14,999	503
$15,000-$24,999	871
$25,000-$34,999	769
$35,000-$49,999	1,105
$50,000-$74,999	1,782
$75,000-$99,999	683
$100,000-$149,999	390
$150,000-$199,999	79
$200,000 or more	59
Total	**6,773**

City Government

The City operates under the mayor-council-city administrator form of government. Policy making and legislative authority are vested in the seven member City Council, which is elected on a non-partisan basis. The mayor and seven council members are elected to two-year terms from seven districts (wards). The City Council is responsible, among other things, for passing ordinances, adopting the budget, and confirming mayoral nominations of committees and the city administrator. The city administrator is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the City, and for appointing the heads of the City's departments, some with City Council confirmation.

The City of Saco is a full service provider, with services that include police and fire protection, wastewater collection and treatment, snow removal and road maintenance, parks and recreation, code enforcement and building inspection. Each department is responsible for providing services to the citizens within the Saco community. Services may be extended beyond city limits through mutual aid agreements.

Thirteen departments operate within the city, with a mixture of appointed and elected officials as department heads.

City of Saco, Maine
Demographic Information, Continued

Legislative- The Legislative Department is responsible for overall authorization of all City activities. The Mayor and City Councilors within this department are responsible for approving the fiscal year 2005 budget, which includes the various funds granted to public agencies within the City of Saco.

City Administration- The Administration Department is responsible for the overall administration of all City activities. The City Administrator is responsible for preparing the budget document through its three stages of "Proposed," "Draft," and "Adopted." Its direct function includes Human Resources.

Finance- The Finance Department is responsible for financial planning, budget reporting and control and is divided into the following divisions: purchasing and accounting, treasury and tax collection.

City Clerk- The City Clerk Department is responsible for performing all duties for the City Council as it may require, for authenticating documents with his/her signature and for administering the divisions of public welfare and voter registration. The department is also responsible for the filing, indexing and safekeeping of all proceedings of the City Council, which shall be open to public inspection.

Assessing- The Assessing Department is responsible for the valuation of all taxable property within the City of Saco in a fair and equitable way and in accordance with state statutes.

Legal- The Legal Department is responsible for providing independent legal advice and for the drafting of all instruments, which may be required by any ordinance or by any city official.

Police Department- The Police Department is responsible for the enforcement of law and order within the City of Saco

Fire Department- The Fire Department is responsible for fire prevention and extinguishments, the protection of life and property against fire and the removal of fire hazards within the City of Saco.

Building Inspection/Code Enforcement- The Building Inspection/Code Enforcement Department is responsible for the issuing of permits to build, alter, move or erect all buildings, signs or structures, to install equipment or to occupy. This department is also responsible for the maintaining of the city hall building that houses all city administrative offices.

Planning and Economic Development- The Planning and Economic Development Department is responsible for all matters within the scope of urban revitalization, community development, facilities planning or open space preservation.

Public Works- The Public Works Department is responsible for the administration, professional work and directing of all phases of municipal public works, except the treatment plant, including landfills, sewers, streets, motor vehicle maintenance , garbage and refuse collection and disposal and snow plowing and removal.

Parks and Recreation- The Parks and Recreation Department is responsible for the maintenance of the city's park system and recreation facilities and for the administering and directing of the city's recreation programs.

Education-The Education Department is responsible for the educating of children who reside within the City of Saco. The Board of Education is responsible for preparing the education budget and for presenting this budget to the City Council.

City Budgeting and Budget Process

The City of Saco, Maine derives its authority to expend public monies from the Charter of the City. Per the City's Charter, the Department Heads submitted their budget requests to the Finance Director on January 30, 2004. The Finance Director then met with each Department Head to go over their requests between February 3, 2004 - February 5, 2004. These requests were then summarized and put together with the revenue projections and submitted to the City Administrator for final review. Per Article V1, Section 6.04 of the City Charter, the City Administrator then submitted the budget to the City Council on March 15, 2004. On April 20, 2004, the City Administrator submitted a summary of the Board of Education and the City Administrator budget that included principal sources of revenue, the amount to be raised by property taxes, expenditures itemized by department, and published a summary of this proposed budget in the newspaper. The Council then met according to the budget schedule outlined for them, which included a Public Hearing on May 17, 2004. After the public hearing, the Council adopted the fiscal year 2005 budget on June 14, 2004.

Once adopted, the City budget document creates dedicated spending authority and transfers that authority to department heads. City purchasing policies are in place to govern expenditures. Additionally, the Finance Director and the Internal Auditor review bills prior to payment. This review allows for the opportunity to spot-audit purchases prior to expending public funds for payment. City Councilors maintain a contingency account in each annual budget specifically for unbudgeted emergencies.

City of Saco, Maine
Demographic Information, Continued

Article VI, Section 6.05 of the City's Charter provides that the City will prepare and present a Capital Improvement Program with the annual budget. The Capital Improvement Program includes necessary capital expenditures and infrastructure needs for the City. The Capital Improvement Plan includes:

- A clear general summary of its contents.
- A list of all capital improvements which are proposed to be undertaken during the 5 fiscal years ensuing, with appropriate supporting information as to the necessity of such improvement.
- The cost estimates, methods of financing, and recommended time schedules for each respective improvement.
- The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

Section 6.07 of the Charter provides that the City Council will hold a public hearing to consider the Capital Improvement Program. Following the Public Hearing, the City Council may adopt the Capital Improvement Program, with or without amendments, on or before the first regular City Council meeting in June.

The Capital Improvement Program includes an inventory of possible capital projects, some of which may ultimately be financed through the issuance of indebtedness. The assurance of debt, however, is subject to the prior review and approval of the City Council. Pursuant to Article VI, Section 6.15 of the Charter, the City Council may incur indebtedness to provide funds to finance projects for the acquisition of land, the construction, reconstruction, major alteration, extraordinary repairs, and equipment of buildings and other permanent public improvements, the purchase of machinery and equipment, and the payment or refunding of bonds, notes and certificates of indebtedness previously issued, through a bond issue. The City Council, upon approval of the issuance of said bonds or notes, shall take all necessary legal steps to submit their action to the voters of Saco for ratification or rejection at the next regular municipal election or at a special election that shall be called, advertised and conducted according to the law relating to municipal elections, but the total number of votes cast at said special election must be equal to or exceed 20% of the total votes cast for all candidates for Mayor at the previous general municipal election. No bond or note issue except borrowing for emergency appropriations or in anticipation of taxes, shall be valid unless the voters of Saco as above have ratified the City Council's action provided.

City of Saco, Maine
Demographic Information, Continued

Largest Employers Within Saco

1-	Sweetser Children's Services	Private School	479 Employees
2-	Hannaford Brothers	Retail Food Store	250 Employees
3-	Wood Structures, Inc.	Building Materials	208 Employees
4-	General Dynamics	Manufacturing	183 Employees
5-	Visiting Nurses Association	Health/Day care	178 Employees
6-	Shaw's Supermarkets	Retail Food Store	142 Employees
7-	Thornton Academy	Private School	132 Employees
8-	Saco & Biddeford Savings Institution	Bank	99 Employees
9-	Sure Winner Foods	Food Distribution	60 Employees
10-	Huttig	Door/Window Manufacturer	50 Employees
11-	Incon	Industrial Control Systems	48 Employees
12-	Lyn-Flex Industries	Shoe sole Manufacturer	45 Employees

STATISTICAL SECTION

City of Saco, Maine
Statistical Section

Date of incorporation	1867
Form of government	Council/Administrator
Number of full-time employees	206
All employees	323
Area in square miles	31.19 sq. miles
Name of government facilities and services:	
Miles of streets	119.74 miles
Number of street lights	1725
Culture and recreation:	
Parks	10
Park acreage	100 acres
Skating rinks	0
Tennis courts	6
Golf course	0
Fire Protection:	
Number of stations	3
Number of Fire Department vehicles	16
Number of fire personnel and officers	14
Number of calls answered	2181
Number of inspections conducted	225
Ambulance Services:	
Number of Ambulance vehicles	2
Number of ambulance personnel	14
Number of calls answered	1735
Police Protection:	
Number of stations	1

Police Protection, continued:		
	Number of police personnel and officers	40
	Number of patrol units	6
	Number of law violations:	
	Physical arrests	780
	Traffic violations	1461
	Parking violations	406
Sewerage System:		
	Miles of sanitary and storm sewers	51.3
	Number of treatment plants	1
	Number of service connections	4200
	Number of pump stations	17
	Daily average treatment in gallons	2 million
Education:		
	Number of elementary schools	4
	Number of elementary school instructors	200
	Number of secondary schools	1- private
	Number of secondary school instructors	0

Geographically, Saco is strategically placed between the two major metropolitan centers of Boston and Portland. The Market Area is a cohesive economic unit, framed on the north by Greater Portland and on the south by the industrial economy of Kittery-Portsmouth, NH, dominated by the Portsmouth Naval Shipyard. Within the north-south interstate highway corridor formed by I-95 and the Maine Turnpike, the city is just minutes from a deepwater international shipping port, two international airports, freight service and soon, passenger rail service.

BUDGET CALENDAR

City of Saco, Maine
Fiscal Year 2005
Budget Calendar – City and School

November 12, 2003	School budget prep meeting with administrators
November 26, 2003	City Departments strategic objectives to be finalized and given to Director of Public Works for culmination in city's strategic plan to be presented to City Council
December 8, 2003	City Council review of Strategic Plan and 2-year goal setting process
December 17, 2003 (Wednesday)	School budgets due to Business Office City staff meeting – review of 2-year goals set by City Council
December 18, 2003 to January 2, 2004	School budgets compiled and reviewed by Business Office
January 2, 2004 (Friday)	City budget worksheets to be e-mailed to all department heads
January 5 to January 9, 2004	School administrators meet with Superintendent and Business Manager
January 12 to January 16, 2004	School Superintendent review of budgets and discussions with Administrators
January 12 to January 30, 2004	City department heads review their prior year goal achievement and new strategic objectives with City Administrator
January 19 to January 23, 2004	School budget manuals prepared by Business Office
January 24, 2004	School Board budget workshop (Saturday 8 am to 2:30 pm)
January 28, 2004 (Wednesday)	City department heads report on prior year goal achievement and new objectives at staff meeting

City of Saco, Maine
Fiscal Year 2005
Budget Calendar – City and School, Continued

January 30, 2004 (Friday)	City budget worksheets due back to Finance Director
February 3, 2004	School Board budget workshop
February 3 to February 5, 2004	City department head meetings with Finance Director to review individual department budgets
Tuesday (2/3)	City Clerk/Voter Registration and Welfare Assessing Building Inspection/Code Enforcement Police Department
Wednesday (2/4)	Fire Department Economic Development/Planning Parks & Recreation
Thursday (2/5)	Public Works Waste Water Treatment Plant Technology
February 9 to February 13, 2004	City Finance Director to finalize and combine all City departmental budgets
February 10, 2004	School Board budget workshop (prior to or after Board Meeting)
February 12, 2004	School Board budget workshop (if needed)
February 24, 2004	School budget finalized by Board of Education
February 24 to February 26, 2004	City department head meetings with Finance Director and City Administrator
Tuesday (2/24)	City Clerk/Voter Registration and Welfare Assessing Building Inspection/Code Enforcement Police Department

City of Saco, Maine
Fiscal Year 2005
Budget Calendar – City and School, Continued

Wednesday (2/25)	Fire Department Economic Development/Planning Parks & Recreation
Thursday (2/26)	Public Works Waste Water Treatment Plant Technology
February 25 to March 12, 2004	School budget presentation prepared for City Council
March 3, 2004 (Wednesday)	City Finance Director and City Administrator to finalize City budget presentation to be presented on March 15th
March 5, 2004 (Friday)	City Finance Director and City Administrator to review budget presentation with Mayor
March 8 to March 12, 2004	Budget documents to be distributed to City Council completed by Finance Director
March 15, 2004	School Budget submitted to City Council (Per Charter) City Administrator's city budget submitted to City Council
March 22, 2004	City Council Workshop – Education Discussion
March 29, 2004	City Council Workshop – Education Discussion
April 12, 2004	City Council Workshop – Waste Water Treatment Plant Revenues

City of Saco, Maine
Fiscal Year 2005
Budget Calendar – City and School, Continued

April 17, 2004	Notice of public hearing (legal ad) given to City Clerk
April 20, 2004	Combined budget presentation to City Council
April 26, 2004	City Council Workshop - City Clerk/Voter Registration and Welfare Finance/Technology Assessing Building Inspection/Code Enforcement Police Department
May 10, 2004	City Council Workshop- Fire Department Economic Development/Planning Parks & Recreation Public Works
May 17, 2004	Public Hearing on Budget
May 24, 2004	City Council Workshop- Final Departmental Discussions
May 31, 2004	City Council Workshop- Budget deliberations (if needed)
June 14, 2004	Adoption of fiscal year 2005 budget

READING THE BUDGET

City of Saco, Maine
How to Read the Budget

The budget is formatted in a way that is designed to give readers quick access to specific information, yet completely and professionally display budget data. Descriptive terms have been substituted for jargon but the document also contains a glossary of useful terms. This section is designed to highlight each section of departmental requests that make the heart of the budget and examples are given in key sections.

Departmental Organization Chart

Departments with multiple subsections have been divided into activity centers. Each activity center has a separate focus and budget emphasis. The organization chart graphically depicts the various units that combine to create each department.

Department Responsibilities

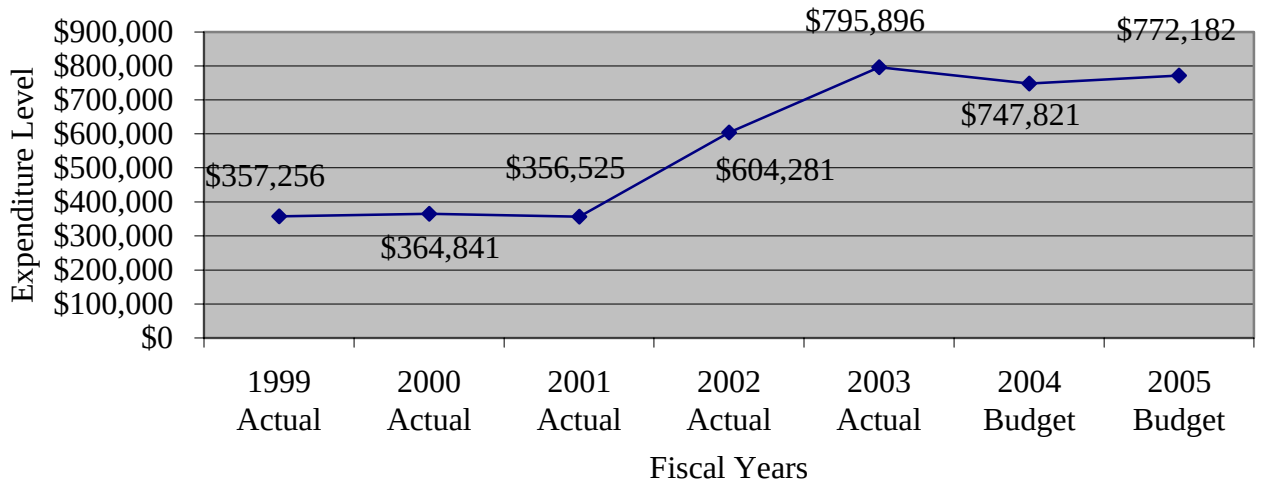
Each departmental section, after the organizational chart, lists the department's function and responsibilities according to the City's charter. Each department within the City values the same vision statement which is listed in the Vision and Goals section of the budget narrative.

Department Goals

Goals of each department are then listed in support of the vision and identify the standard of performance each department uses. Goals and performance measures are evaluated annually. The annual report submission from the prior year lists the core functions of their operation and provides insight into the focus each department follows in organizing its efforts.

Summaries, Graphs & Overviews

Each department section begins with a summary similar to the one shown below which is designed to offer a glance at the history of actual expense in prior years versus the adopted current year budget for each department.



Department Summary Pages

Each department spreadsheet header includes the department or activity center name to help orient readers. The first three digits of the account numbers listed also represent the department or activity center. This account number would match designations of account reports from the City's accounting program. A sample heading follows, and each column heading will be described.

Account Number	Account Name	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
Appropriations:								

City of Saco, Maine
How to Read the Budget, Continued

Account Number – This line lists the City-wide account number that corresponds to the account within which funds are designated. In practice, the various accounts are accounting tools used throughout the year to monitor departmental spending within and between accounts.

Account Name – This line contains the descriptive title each account is assigned. Account descriptions are universal so comparisons between departments are made as closely as possible. For example, the Uniforms account in the Police dispatch activity center is similar to the account in the Fire department even though the uniforms purchased are different.

1999 Actual – An actual line records the amount expended from each account during the budget year as recorded by the year end audit. This line is included purely for comparative purposes.

2000 Actual – This line records the departments actual expenditures for each account during fiscal year 2000.

2001 Actual – This line records the departments actual expenditures for each account during fiscal year 2001.

2002 Actual – This line records the departments actual expenditures for each account during fiscal year 2002.

2003 Actual - This line records the departments actual expenditures for each account during fiscal year 2003. For the 2005 budget this represents the prior year allocation which is useful for comparing current allocations.

2004 Budget – The amount approved at the end of the prior year's budget process. This is the amount departments are currently authorized to expend.

2005 Budget – After careful review and consideration of the City Administrator recommendations and the department head requests, the City Council adopts a final budget. This column will form the basis for the next fiscal year budget.

UNDERSTANDING LINE ITEM JUSTIFICATION

The account names provide line item justification as they detail the proposed use of each requested account. Lines briefly detail the general use of accounts in ways that highlight needs and help track use.

City of Saco, Maine
How to Read the Budget, Continued

PUTTING IT ALL TOGETHER

With the recently revised budget format readers are offered a complete view of not only the City budget but also the budgeting process. All key steps in the budgeting process are recorded in the spreadsheets as recommendations and are considered and reviewed at various stages. A careful reading will indicate the thoroughness of the review given to the City budget. However, the budget is also a functional document as departments review listings throughout the year and prepare for future budgets. Therefore the design allows rapid access to vital summary information both for the departmental user and the lay reader not interested in exhaustive comparisons. Finally, the City budget is a living document incorporating changes as the needs of the City of Saco change.

OFFICE OF THE CITY ADMINISTRATOR
300 MAIN STREET, SACO, MAINE 04072

RICHARD R. MICHAUD
TELEPHONE: (207)282-4191

City Administrator's Fiscal Year 2005 Budget Message

August 27, 2004

Honorable Mayor and City Councilors
300 Main Street
Saco, Maine 04072

Dear Mayor and City Councilors:

It is said that with every challenge there is an opportunity. After many years of being involved in budget processes, I have come to view budgets as an opportunity for an organization to set goals and to achieve them. This budget is certainly no different with many worthwhile goals to achieve. The Adopted Budget for fiscal year 2005 calls for tax revenues of $23,149,251, which is 11.59% higher than last years budget. However, it is important to keep in mind that the total property valuation was estimated to increase by over $440 million in order to bring property values up to 85% of the state equalized value. The average estimated increase in property tax liability for the residents of Saco is therefore 7.38%.

Historical Trend

As the city enters fiscal year 2005, we are in solid financial shape with many years of higher than anticipated revenues and conservative expenditure practices. This has laid the foundation for a strong surplus, which is primarily earmarked for the city's long term Capital Improvements Plan. The current budget authorized minimal capital improvement projects due to the threats being imposed by the State of Maine for reduced funding levels in the area of aid to education and revenue sharing. The need to minimize property tax increases took precedent in this approved funding level. This capital improvement plan needs to be prudently maintained as we move forward into the future.

In reflecting back on the history of the City's past five budgets, non-tax revenues have remained steady at approximately $17.6 million annually. During this time span, the City has been able to stabilize the tax rate with consistent increases in property valuations due to new growth in the community as well as the city's policy to steadily increase to the state's equalized valuation.

	2001	2002	2003	2004	2005
Total taxes	$ 17,612,529	$ 19,056,342	$ 20,431,516	$ 20,812,974	$23,149,251
Percent change	2.73%	8.20%	5.97%	1.87%	11.59%
Total city valuation	**$838,000,000**	**$874,228,000**	**$897,364,900**	**$1,136,489,900**	**$1,468,822,600**

The Budget

The Adopted Budget for fiscal year 2005 calls for total expenditures of $40,713,522 representing a increase of $1,964,359 or 5.07% over the current year. By comparison, since the fiscal year 2001 budget was approved the increase in expenses has totaled $5,413,543 for an average increase of 2.30% over the past five years.

The original budget requests from the fourteen individual departments were based on the department head's perceived needs. The following adjustments were made after a careful review by the City Administrator and then the City Council:

	City Administrator Recommendation	Net Reductions	Approved Budget
Operating Budget	$ 16,058,669	$ -	$ 16,058,669
Overlay & TIF Transfer	$ 1,100,000	$ -	$ 1,100,000
Capital Outlay	$ 587,000	$ -	$ 587,000

	School Board Recommendation	Net Reductions	Approved Budget
Education	$ 23,314,529	$ (346,676)	$ 22,967,853
Total	**$ 41,060,198**	**$ (346,676)**	**$ 40,713,522**

City Administrator's Fiscal Year 2005 Budget Message, Continued

The following chart compares the major categories in the operational budget and their respective increases over the last five years.

Departments	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
Legislative:	$17,258	$18,149	$16,468	$20,100	$20,100
City Administration:	$165,426	$173,027	$179,103	$190,509	$196,803
Finance:	$257,237	$267,129	$357,861	$351,115	$339,533
Technology:	$0	$689	$4,225	$176,794	$267,990
City Clerk:	$197,670	$188,937	$145,323	$179,159	$177,802
Assessor:	$133,975	$165,628	$151,954	$156,906	$183,099
City Building Maintenance:	$69,124	$84,870	$137,015	$87,366	$91,149
Legal:	$118,747	$128,497	$273,891	$180,000	$115,000
Police Department:	$1,939,548	$2,194,781	$2,255,666	$2,360,970	$2,468,233
Fire Department:	$1,252,807	$1,365,189	$1,521,706	$1,732,041	$1,814,455
Building Inspections:	$144,296	$159,586	$165,022	$186,547	$196,832
Planning & Econ Development:	$212,991	$196,654	$224,559	$200,398	$236,318
Public Works Department:	$3,197,577	$3,384,743	$3,512,757	$3,534,056	$3,801,038
Public Agencies:	$374,144	$404,486	$392,252	$486,800	$523,717
Parks and Recreation Department:	$356,373	$408,307	$456,610	$510,805	$591,605
Debt Service:	$2,090,891	$1,866,463	$1,673,623	$1,723,811	$1,741,770
Employee Benefits:	$1,606,367	$1,783,089	$1,992,268	$2,244,205	$2,157,570
Insurances:	$126,826	$149,947	$220,996	$181,794	$199,973
Contingency:	$145,653	$115,366	$38,608	$218,500	$163,500
Education K-12:	$18,161,929	$19,619,605	$20,655,631	$21,429,853	$22,967,853
York County Tax:	$356,525	$604,281	$795,896	$747,821	$772,182
Capital Improvement Projects:	$1,326,855	$1,433,778	$2,728,263	$349,620	$587,000
TOTAL OPERATING & CAPITAL PROJECTS:	**$32,252,222**	**$34,713,201**	**$37,899,697**	**$37,249,171**	**$39,613,522**

Revenues/Surplus

The amount budgeted for revenues shows an average decrease of .05% since 2001, with a high increase of 8.24% between 2002 and 2003, due to a larger than usual budgeted utilization of fund balance in order to minimize tax increases. During this time actual revenues have

been surpassing the estimated revenues resulting in a minimal surplus at the end of each year. This trend appears to be continuing within the City of Saco. However, as we move forward revenue estimates are starting to inch closer to the actual revenues. This means that growth in expenditures will need to be leveled off in relationship to the city's more modest growth in revenues. This is reflected in the current year budget with capital improvement projects funded at modest levels in order to minimize the raising of property taxes as much as possible.

	2001	**2002**	**2003**	**2004**	**2005**
Non-tax revenues	$ 17,687,450	$ 17,087,379	$ 18,496,184	$ 18,003,878	$17,564,271
Percent change	0.00%	-3.39%	8.24%	-2.66%	-2.44%

Obviously the amount of surplus funds being generated will reduce as actual revenues more closely reflect estimated revenues. At this time, the city has a healthy fund balance due to surplus funds. The city's fund balance policy dictates that fund balance needs to be maintained at a level between 8.33% and 10% of budgeted appropriations. In the current year, $738,308 has been budgeted as a utilization of this undesignated fund balance, which has accumulated as the level well exceeded the policy level. The $360,000 of utilization on the city side is to fund minimal capital projects that might not otherwise have been able to be completed and to subsidize city operating expenditures due to reductions in non property tax revenues. The $378,308 of utilization on the school side is to stabilize the property tax increase in the current year. However, the city is very aware of the need to guard against a downturn in the economy, resulting in diminishing revenues and will continue to retain a fund balance level well above the policy guidelines.

Major Increases

The major increases in the operational budget are additions to the technology budget in order to maintain the city's current hardware and software assets as well as funding to pursue additional technological projects in order to enhance the level of services provided to the citizens of Saco. Additional noteworthy increases are within the Police Department and Fire Departments due to the ratification of bargaining unit contracts. The increases within the Public Works Department are due to these same ratifications as well as several other contractual agreements with increasing costs that were recently renegotiated. The Education Department increases are due to increases in tuition to the

private high school, special education costs, health insurance increases, teacher contractual obligations and the addressing of the new modular school to replace the condemned Young School.

Savings/Increased Demands

The city's department head's are always looking for ways to save the city money, whether through increased efficiencies or through the attainment of federal and state grants. The city is participating in a number of activities related to increased efficiencies between various city departments as well as with other communities in our southern Maine area. The city's newly purchased software system was introduced on-line on January 6, 2004. This on-line program will provide access to employees, citizens and vendors 24 hours a day, 7 days a week while at the same time lessening the work burden on counter clerks within city hall. Joint collaborative purchasing efforts with neighboring communities exercises economies of scale in securing reduced pricing for larger purchase amounts.

The fiscal year 2005 budget also includes revenue amounts for specific state and federal grants that have been applied for. There is also a local match revenue account to fund those grants requiring a local contribution. There are also several other grant awards that will surface during the course of the fiscal year that were not known at the time of the budget process. These awards will be brought to the City Council for consideration upon being awarded and additional funding will be requested at that time, to fund any local match requirements above that originally budgeted.

The Future

In terms of the future, while we are in good financial shape at this time, with non-property tax revenues leveling off and in state instances being reduced and several important issues looming over the horizon, we need to be alert to the public benefit versus the costs of the services we provide. In short, as the budget better reflects actual revenues, and as we move into the future, we need to be careful of our spending so that we do not find ourselves in the position of expenditures outpacing revenues.

What is at stake for the City of Saco officials can be summed up in one word: effectiveness. Major challenges are facing us as we enter this new year with infrastructure and capital maintenance needs being reduced to enable the funding of operational needs of the city. Officials need to be cognizant of the need to preserve the city's most valuable assets as large deterioration can very often increase the amount ultimately spent in order to bring them back to acceptable and safe condition levels.

To that end, it is especially important that the City Council maintain and update regularly it's comprehensive plan, goals and strategic plan, based upon guidance from appointed and elected officials as well as significant citizen involvement. These processes are already in place and underway with the mailing of citizen customer service questionnaires and web site request and recommendation forms accessible 24 hours a day, 7 days a week. By putting citizens and local government officials into the decision-making loop, the City will be shifting to a more open and inclusive process of governance.

The city is greatly pursuing performance measurement type initiatives and continues to review policies and procedures to assure their compliance and alignment with the city's recently completed Strategic Plan (March 2004). Although these initiatives are not specifically addressed within the current year budget, they will be important for the city's continued efficient growth into the future. The city recently received a $30,000 grant award through the Center for Innovative Technology in order to continue it's efforts in adding performance measurements to the strategic plan as well as to involve the citizens of Saco in the external feedback loop in order to gain an understanding of their needs and priorities of city services. We will incorporate their feedback of what we do well and not so well into next year's budget in order to enhance the level of services being provided to them. Through this grant award, the city will also produce an annual report of performance information that will display the operational efficiencies and effectiveness of our operations here at the City of Saco. These processes all involve reviewing processes and measuring results achieved by the municipality in the area of customer service delivery and presentation. It also involves a close look at all procedures to assure that efficiencies are being maximized. Whether it means changing a specific procedure to lessen expenditures realized or examining new sources of non-tax revenues, the city needs to be pro-active in its response. Certainly, whatever we can do to keep up with changing trends and emerging issues will help to improve the future fortunes of our citizens. Successful activities involving a collaborative effort between municipalities need to be reviewed as a potential solution to some of the budget challenges facing us and other municipalities.

This executive summary would not be complete without the mention of the threat of a statewide tax cap through the Carol Pallensky initiative. This vote will be before the voters in November of 2004 and would bring property values back to that of 1997 and mandate a property tax mil rate of $10 per thousand with a maximum increase of 2% per year thereafter. Now, although this sounds like savings to the citizens of Saco, service levels would be drastically reduced by this drastic proposal. Additional fees would need to be established in order to maintain service levels the way citizens of Saco are accustomed to. In instances where fees could not be generated to cover costs, services would need to be reduced or in some instances even deleted. It is extremely important that all citizens of Saco get adequately educated on the devastating affects of voting "yes" to this proposal.

Summary

With this adopted budget there is no increase to the existing tax rate. In fact, due to a recently completed valuation adjustment in order to bring values up to 85% of the state's equalized valuation, there will actually be a reduction of $2.80 to the city's mil rate. This means that property owners will be billed $15.90 per thousand in fiscal year 2005 versus the $18.70 per thousand they were billed in fiscal year 2004. However, the valuation of properties in the city will be on average 37% higher than they were in fiscal year 2004. In other words, a property valued at $150,000 previously and paying $2,805 in property taxes annually may now be valued at $205,500 and paying $3,267 in property taxes annually. A minimal increase of approximately 7.38% for the citizens of Saco. Not a bad investment considering the benefits being received and the service levels being provided across the city.

Finally, I would like to offer special thanks to the Mayor, City Councilors and all Department Heads for the preparation of this budget. Their efforts have been invaluable. Special thanks goes to Kate Kern, Executive Assistant, for her tireless efforts in formatting this document and merging into one file.

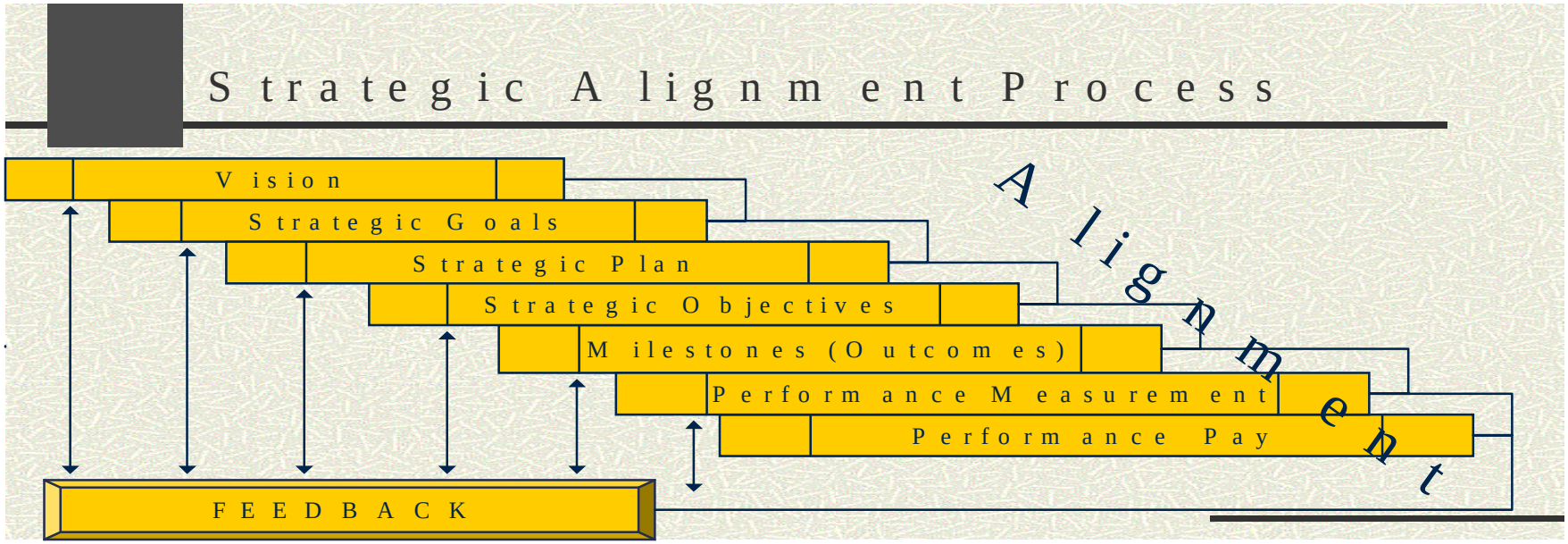
Respectfully submitted,

Richard R. Michaud
City Administrator

STRATEGIC PLANNING PROCESS

City of Saco, Maine
Strategic Planning Process

In order to complete the City's programs and activities, the budget must be an integral part of the ongoing effort to achieve the City's vision statement and strategic plan. The City is constantly working to align the integral elements within our strategic planning process. This process consists of the following elements:



The City Council has adopted the following vision statement for the City of Saco. It is a general statement on the purpose of the City and is intended to represent the organization's values and philosophy.

<u>VISION STATEMENT</u>: Our vision is a high quality of life for Saco Citizens. Central to this vision is a sustainable economy that offers an opportunity for everyone to have rewarding employment and for business to prosper, now and in the future. The people of Saco bring this vision into reality by working together and building on our tradition of hard work, dedication and ingenuity.

Strategic Planning Process, Continued

The City Council has adopted the following strategic goals within the City's Strategic Plan. Strategic goals are general statements of purpose that pertain to how the City achieves its mission and vision. The strategic goal generally addresses end results rather than specific actions. A goal provides a framework and direction for city departments to align their objectives and plans to achieve their goals.

Strategic Goals

Downtown Revitalization

The City recognizes the downtown's significance as the economic and community center. The City will continue to support the revitalization of the downtown and will support groups like Saco Spirit.

Infrastructure and Capital Development and Maintenance

The City is committed to maintaining and improving the City's infrastructure, facilities, and equipment by maintaining the current and planning for the future.

Growth Management

The City will encourage orderly growth and development in appropriate areas while protecting natural resources and rural character, in order to maximize the efficient use of municipal services and discourage sprawl.

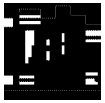
Meeting New Environmental Regulation Challenges

The City recognizes and supports the regulations that will improve the quality of our natural resources.

Technological Innovation and Implementation

The City will commit considerable efforts for the development of a technological infrastructure that facilitates communication with the citizens and improves the effectiveness of City employees.

Human Resource Investment



The City recognizes that the City's' employees are a considerable resource that requires investment to ensure that we have the talents and skills needed to meet the needs of the City.

Leisure Services Investment

The City understands the needs for active and passive recreational facilities and cultural for its citizen's leisure pursuits and will continue to upgrade and develop new outlets to meet these needs.

Strategic Planning Process, Continued

Meeting the Financial Needs for City Services

The City will make every effort to financially support the needs of the City through traditional and nontraditional revenue sources such as grants, user fees, and impact fees.

Public Safety

The City will endeavor to provide a safe and secure community

In March of 2004 the City completed its strategic plan. This task began with the review of each department's strengths, weaknesses, opportunities and threats (SWOT). This SWOT analysis was then distilled into the nine strategic goals noted above and presented within the City's strategic plan. In additional to the development of the strategic goals, each department was requested to develop strategic objectives to advance these goals. Each objective contained in this plan is aligned with one or more of the nine strategic goals. Each of the objectives contains milestones that identify major accomplishments that will need to be completed to finish the objective. A critical piece of this plan is that the time horizon has been expended to consider financial and resource capabilities. An objective may span a number of years depending on the goal's complexity and financing. This plan will allow the city to track progress on all goals and objectives over time. The intent of this plan is to provide strategic direction for the management of the City and to align departmental objectives with this direction. Each year the plan will be reviewed and updated with the Mayor, City Council and staff. The objectives of each department are located within the narrative section of each department respectively. With the following exceptions: the objectives of the Education Department, Legal Department and Legislative Department. The Education Department has its own elected Board of Education that they report to and they therefore do not participate in the same strategic planning process as those departments who report to the Mayor, City Council and City Administrator. The Legal Department expenditures are to a hired sub contractor of the city and not an employee of the city, so he/she is not required to go through the strategic planning process with the rest of the city departments. The Legislative Department (City Council) does not establish objectives but rather establishes the nine strategic goals that all departments establish their objectives to achieve. They are therefore detailed at the beginning of this section. The City Administration goals are to achieve the strategic goals set by the City Council within the Legislative Department. They therefore become one in the same with those detailed previously. The City Administrator also assists each department in their objective setting process to assure that they align with one of the nine strategic goals established by the City Council.

From the use of this strategic plan, performance measurements will be established to provide better operational accountability. The City is working towards ensuring that services are provided in the most efficient and effective way. The City is currently formulating a mixture of performance measurements and comparable statistics between other Maine communities. This will be presented in the form of output measures, outcome measures and efficiency measures for each City department. Although they are not present in this fiscal year's report, they will be presented within the next fiscal year's report, once completed. The city has also recently received a $30,000 grant through the National Center for Innovative Technology to further this effort and to publish a performance information report on this data.

The City has linked the achievement of each department's milestones to the performance based pay system already in place, which rewards employees for the achievement of these objectives. Thus creating a complete alignment and strategic focus for the entire City. The last integral piece of this process will be to solicit feedback from the citizen's within the City of Saco on our progress to assure that our strategic goals and objectives are aligned with the service needs of our community. Each year they will be revisited for this purpose an updated based on the feedback received. The recent grant award will provide us with the funding to pursue this outreach to the citizens of our community.

FISCAL YEAR 2004 PROGRAMS AND ACTIVITIES

During the past completed fiscal year departments worked on a variety of programs and activities that resulted in organizational improvements. These programs and activities have achieved many goals set for that year. The achievement of the fiscal year 2004 goals by each department can be found within the narrative sections of each department. The strategic plan of the City had not yet been adopted in fiscal year 2004. The departments were therefore establishing their own individual goals aside from the City Council goals with no real alignment. The new process provides for this alignment with each department now establishing objectives, instead of goals, that contribute to the achievement of the nine strategic goals established by the City Council.

BUDGET PROCESS AND FINANCIAL MANAGEMENT POLICIES

City of Saco, Maine
The Budget Process and Financial Management Policies

BUDGET AS A POLICY DOCUMENT

The Budget is an operating plan for the City of Saco's General Fund only. The other funds of the city do not have a legally adopted budget by the City Council. This budget identifies, proposes and clarifies City policies.

OBJECTIVES OF THE BUDGET

The City Council's Vision Statement and Strategic Goals for 2005 are detailed previously. The objective of this budget is to implement the City's Strategic Plan. This budget addresses the implementation of a number of the City's planning and policy documents. These include the following:

- A Revitalization Plan for Saco Island and Downtown Saco, September 1998.
- Comprehensive Plan for the City of Saco, August 1999.
- Project Impact All Hazards Mitigation Plan with Short and Long-Term Risk Reduction strategies, January 2000.
- Information Technology Protection "Best Practices" Assessment, November 2000.
- A Plan for the Parks, Capital Improvement Plan for the City of Saco Parks System Years 2001 – 2010, February 2001.
- Landfill Reuse Plan, 1997.
- Technology Plan, 2000.
- Saco Bay Regional Beach Management Plan, February 2000.
- Emergency Management Basic Plan, February 1991.
- Saco Police Study, January 2001.
- Combined Sewer Overflow Abatement Master Plan, 1994.
- Pavement Inventory and Management, February 2001.
- Information Technology Plan, April 2002.
- Saco Spirit of Business Recommendation Report, 2002

BUDGET AS AN OPERATIONS GUIDE

Aside from forming the basis for policy decision, the budget provides a framework for City operations. The operating considerations go beyond financial dimension, and affect the number and level of employees, promotions and reorganizations and other factors that affect day-to-day activities of the departments.

BUDGET PROCESS

The Department Heads submitted their budget requests to the Finance Director on January 30, 2004. The Finance Director then met with each Department Head to go over their requests between February 3, 2004- February 5, 2004. These requests were then summarized and put together with the revenue projections and submitted to the City Administrator for final review. Per Article V1, Section 6.04 of the City Charter, the City Administrator then submitted the budget to the City Council on March 15, 2004. On April 20, 2004, the City Administrator submitted a summary of the Board of Education and the City Administrator budget that included principal sources of revenue, the amount to be raised by property taxes, expenditures itemized by department, and published a summary of this proposed budget in the newspaper. The Council then met according to the budget schedule outlined for them, which included a Public Hearing on May 17, 2004. After the public hearing, the Council adopted the fiscal year 2005 budget on June 14, 2004.

Once adopted, the City budget document creates dedicated spending authority and transfers that authority to department heads. City purchasing policies are in place to govern expenditures. Additionally, the Finance Director and the Internal Auditor review bills prior to payment. This review allows for the opportunity to spot-audit purchases prior to expending public funds for payment.

City Councilors maintain a contingency account in each annual budget specifically for unbudgeted emergencies.

Article VI, Section 6.05 of the City's Charter provides that the City will prepare and present a Capital Improvement Program with the annual budget. The Capital Improvement Program includes necessary capital expenditures and infrastructure needs for the City. The Capital Improvement Plan includes:

- A clear general summary of its contents.
- A list of all capital improvements which are proposed to be undertaken during the 5 fiscal years ensuing, with appropriate supporting information as to the necessity of such improvement.
- The cost estimates, methods of financing, and recommended time schedules for each respective improvement.
- The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

Section 6.07 of the Charter provides that the City Council will hold a public hearing to consider the Capital Improvement Program. Following the Public Hearing, the City Council may adopt the Capital Improvement Program, with or without amendments, on or before the first regular City Council meeting in June.

The Capital Improvement Program includes an inventory of possible capital projects, some of which may ultimately be financed through the issuance of indebtedness. The assurance of debt, however, is subject to the prior review and approval of the City Council. Pursuant to Article VI, Section 6.15 of the Charter, the City Council may incur indebtedness to provide funds to finance projects for the acquisition of land, the construction, reconstruction, major alteration, extraordinary repairs, and equipment of buildings and other permanent public improvements, the purchase of machinery and equipment, and the payment or refunding of bonds, notes and certificates of indebtedness previously issued, through a bond issue.

The City Council, upon approval of the issuance of said bonds or notes, shall take all necessary legal steps to submit their action to the voters of Saco for ratification or rejection at the next regular municipal election or at a special election that shall be called, advertised and conducted according to the law relating to municipal elections, but the total number of votes cast at said special election must be equal to or exceed 20% of the total votes cast for all candidates for Mayor at the previous general municipal election. No bond or note issue except borrowing for emergency appropriations or in anticipation of taxes, shall be valid unless the voters of Saco as above have ratified the City Council's action provided.

BUDGET AS A STRATEGIC PLAN

With the recent completion of the City's Strategic Plan, the strategic goals, objectives to achieve the same, and the milestones establish for measurement of success will direct the planning of future budgets. The direction and demand for services will shape the departmental budgets.

BUDGET AS A FINANCIAL PLAN

Central to all budgeting concepts is a notion of sources and uses of funds/resources. Whether simply by appropriation or some other more sophisticated strategy, the budget takes account of available and anticipated stocks and streams of resources and provides a plan for their disposition/use. The budget is the primary instrument for promoting solvency; efficiency and collective choices regarding distribution and allocation of resources between groups and individuals.

ORGANIZATIONAL CHART

This budget adopted some changes within the existing City organizational chart. This is the deletion of one employee within the City's Finance Department. The City currently employs 161.5 permanent full and part time employees and numerous seasonal employees.

THE BUDGET

The expenditure portion of the City of Saco's budget is presented by department and details the estimated funds deemed to be required for its operation. Some departments are also subdivided into activity centers. Each department and activity center is detailed by line item expenditure. The requirements for each line are self-explanatory as they correlate with the account name. The revenue portion of the budget is presented by categories of anticipated sources.

Proposed and adopted budget figures are presented in a format that allows anyone to compare them to the budgets and actual expenditure levels of the current and prior years.

BUDGET AMENDMENT

The City Council can amend the budget any time during the budget year. The practice has been to amend the budget at year-end to provide for overdrafts on various accounts. The following paragraphs have been copied from the City Charter. The method, which can be used by the public to amend the budget, is described in this section.

Section 6.09 Amendments After Adoption

A. Supplemental Appropriations. If during the fiscal year the City Administrator certifies that there is available, for appropriation, revenue in excess of the amount estimated in the budget, the City Council may, upon affirmative vote of five members, make supplemental appropriations for the year up to the amount of such excess.
B. Emergency Appropriations. To meet a public emergency affecting life, health, property or the public peace, the City Council may, upon the affirmative vote of five members, make emergency appropriations. To the extent that there are not available unappropriated revenues to meet such appropriations, the City Council may authorize the issuance of notes, which may be renewed from time to time, but the notes and renewals of any fiscal year shall be paid no later than the last day of the fiscal year next succeeding that in which emergency appropriation was made.

C. Reduction of Appropriations. If at any time during the fiscal year it appears probable to the City Administrator that the revenues available will be insufficient to meet the amounts appropriated, he shall report to the City Council without delay, indicating the estimated amount of the deficit, any remedial action taken by him and his recommendations as to any other steps to be taken. The
D. City Council shall then take such further action as it deems necessary to prevent or minimize any deficit and for that purpose it may reduce one or more appropriations.
E. Transfer of Appropriations. At any time during the fiscal year, upon written request by the City Administrator, the City Council may, upon affirmative vote of five members, transfer part or all of any unencumbered appropriation balance within a department, office or agency or from one department, office or agency to another.
F. Limitations. No appropriation for debt service may be reduced or transferred, an no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof.

The supplemental and emergency appropriations and reduction or transfer of appropriations authorized by this Section may be made effective immediately upon adoption.

DEPARTMENTS DUTIES AND PROGRAMS

Within the following narrative, each City Department section includes a description of the duties of the City Department Directors as provided by the City Charter. It and the following section create a framework for measuring the performance of the department. Per Section 4-12 of the Saco City Code, the administrative service of the city shall be divided under the City Administrator into the following Departments along with the department heads responsible for their operation:

Administration-	City Administrator
Assessing Department-	Assessor
City Clerk-	City Clerk
Finance-	Finance Director
Fire Department-	Fire Chief
Building Inspection and Code Enforcement-	Building Inspector
Planning & Economic Development-	Economic Dev. Director
Parks & Recreation Department-	Parks and Rec. Director
Police Department-	Police Chief
Public Works Department-	Director of Public Works

POLICY CHANGES

The fiscal year 2005 budget incorporates several policy changes over last years budget. One policy change includes the employees increase in their share of health insurance costs. Under this new allocation, employees are to pay 25% of all premium increases in health insurance. Another policy change is that the city side of the budget was not presented to be flat funded as it was last year. The city aside of the budget was proposed and approved with a 2% increase in expenditures over last year. This policy change does not apply to the education side of the budget as it was proposed and approved with increases both last year and in the current year.

Another policy change would be the reduction in the amounts of revenues transferred from other funds into the city's General Fund as they were drawn down to minimum levels last year. This reduction in revenues created a need to raise additional property taxes to cover these loss revenues. A new transfer has however been budgeted from the Waste Water Treatment Plant Fund to cover all of the expenditures related to the city's sewers and drains crew and an administrative overhead charge for those expenditures that are budgeted within the General Fund on behalf of the Waste Water Treatment Plant as well as for 50% of the sewer 1988 bond issue. The public works and fire department equipment purchases have been budgeted through the lease purchase line within the debt service budget instead of through the capital improvement program budget as has been done in past years. This was done to minimize the impact of increasing property taxes and yet still having the ability of replacing these necessary items within the fleets.

The last crucial policy change is that no new employees were budgeted within this adopted budget on the city side. In fact there was the elimination of one position within the Finance Department within this budget. With the city's recent purchase of new software, efficiencies are being realized that are dictating the elimination of this position.

POLICY IMPLEMENTATION AND MONITORING

The City Administrator is responsible for carrying out the policies adopted by the City Council. Policy implementation is reported to the City Council on a quarterly basis.

CAPITAL EXPENDITURES EFFECTS ON OPERATING BUDGETS

All capital requests made by each of the departments are included in the Capital Improvements list, if it meets the City's policy of a capital item with a valuation of $8,000 or more or useful life of 8 years or more. The timing of funding for the item is also on the schedule.

Capital expenditures have resulted in a significant decrease in the Public Works Department budget. The addition of new vehicles to the fleet and retirement of older high maintenance equipment has resulted in decreasing of maintenance costs. This budget will continue this practice although the replacements are reflected within the lease line within debt service instead if through the capital improvement department.

It is also of benefit to consider the proposed Capital Improvement Plan Policy that has been created. This policy outlines all of the assets currently owned by the City of Saco, their historical costs, their estimated useful lives, and their estimated replacement costs. With this information, the City will be better able to plan for replacements which will aid in our budget preparation in future years as we have a better idea of fiscal impacts due to replacements being projected.

BASIS OF ACCOUNTING/BASIS OF BUDGETING

The City of Saco uses the same form of accounting for budgeting and reporting, as accepted by the Government Finance Officers Association called modified accrual accounting. The modified accrual accounting method is practiced under generally accepted accounting principles (GAAP) which require the City to acknowledge revenues in the budget period they are measurable and available, and expenditures in the period the liability is made. The only exceptions to this under the basis for budgeting are that compensated absences and the accrual for teacher's summer salaries are not included in the budgetary appropriations. Under this system the City measures expenditures based on the time a commitment is made for a good or service. In other words, the City considers an item purchased when the good or service is ordered, regardless of when the item is delivered. This means departments' track their spending based on orders, not payments, so the City does not exceed its authority to spend. The budgetary control is at the departmental level. In all cases, department heads will consult with the City Administrator to review circumstances and have the administrator approve the transaction prior to the overspending of the department. For budgetary purposes, the City encourages managers to accurately reflect expenditures in appropriate accounts even if so doing causes overspending. Department heads consider it a point of pride not to overspend budgetary appropriations and work very hard to avoid any overspending in the operation of their departments.

The City of Saco has two principle sources of revenue: revenues received from the State of Maine for aid to education and property taxes levied. The tax levy is administered through the municipal tax assessment based on the property valuation of each property owner. The mil rate for fiscal year 2004 was $18.70 per thousand dollars of valuation in comparison to the fiscal year 2005 mil rate that has been set at $15.90. State of Maine education subsidies are based on a statewide distribution formula.

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For property taxes, available means collected in

the current period or within 60 days after the end of the current fiscal year. Revenues susceptible to accrual are property taxes, ambulance receivables, interest revenue, and charges for services. Fines, licenses, and permits are not susceptible to accrual because generally they are not measurable until received in cash. However, experience allows the City to forecast future revenues based on traditional use patterns through reliable and conservative projections. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are essentially two types of intergovernmental revenues currently being received by the City:

-Resources that must be spent for the specific purpose, or project, before any amounts will be paid to the City, are recognized based upon the expenditures recorded.

-Resources that are virtually unrestricted as to purpose, and are usually revocable only for failure to comply with prescribed compliance requirements, are reflected as revenues at the time of receipt, or earlier, if the susceptible to accrual criteria are met.

Resources received in advance are recorded as deferred revenues. Deferred revenues arise when the City receives resources before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods when both the measurable and available criteria are met, or when the City has legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Beginning fiscal year June 30, 2001, the city was in full compliance with Governmental Accounting Standards Board (GASB) Statement No. 34. This required the city to also present government-wide activity as a whole. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

FUND BALANCE

There are various definitions of the term “fund balance.” Generally, the term can be defined as the “cumulative difference of all revenues and expenditures from the government’s creation.” Fund balance can also be defined as “the difference between fund assets and

fund liabilities, and can be known as fund equity or surplus." It should be noted that the unreserved portion of the fund balance might not represent "specific assets" of the fund (e.g., cash or a particular investment).

The City fund balance is normally divided into a reserved and an unreserved account. The reserved account consists of funds that are legally restricted to a specific future use (such as "reserved for encumbrances"), or are not available for appropriation or expenditure (such as "reserved for inventories"), or are reserved for a specific project (such as "sidewalks"). The unreserved portion may also be subdivided into designated and undesignated portions. If tentative management plans for future actions require financial resources, then a portion of the fund balance may be designated for those purposes. The undesignated portion of the unreserved fund balance is the financial resource that may be made available to meet unplanned or unforeseen contingencies and other emergency working capital requirements.

The Saco Code, Article IV, Undesignated Fund Balance Policy section 15-25 states "It is the policy objective of the city that the audited undesignated fund balance should be a maximum of 10% of the following year's combined city/school general fund budget as adopted by the Saco city Council. The minimum undesignated fund balance should be set at one month's budgeted expenditures or 8.33% of the combined annual budget." Excess and unencumbered surplus funds may be used to reduce the tax levy or to fund additional capital project expenditures.

As dictated by GASB 34, the city also presented fund balance as net assets in the Government-wide financial statements. These net assets were classified in the following categories:

Invested in Capital Assets, Net of Related Debt- This category groups all capital assets, including infrastructure, into one component of net assets. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce this category.

Restricted Net Assets- This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. This category presents restrictions placed on the categories of Capital Projects, and Specific Projects and Programs as established by City Council.

Unrestricted Net Assets- Represent the net assets of the City, not restricted for any project or other purpose.

INTERNAL CONTROLS

Management of the City of Saco is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principals. The internal control structure is designed

to provide reasonable, but not absolute, assurance that these objectives are met. The Finance Director reviews financial statements on a monthly basis and prepares a summary report to the City Administrator, Mayor and City Council. Recommendations are then made concerning investments.

BUDGETARY CONTROLS

Budgetary control is maintained at the fund and department level with departments having on-line access to account information. Additionally, department heads are provided a monthly printout of financial data for each activity center in the department. These reports display approved budget amounts, detailed item-by-item expenditure transactions, and remaining budget balances by line item. The Mayor, City Council, City Administrator and the Finance Director review these monthly reports.

Operating Budget Policies

1. To maintain the integrity of the City budget process, a full budget process prior to authorization will establish all expenditures.
2. Departmental budgets will not be exceeded without authorization of the City Administrator.
3. Emergency expenditure items will be brought before the City Council at a regular City Council meeting, but wherever possible items will be authorized through a full budget process.
4. The City Administrator and Finance Director will issue budget guidance annually to assist department heads in preparing their budgets.
5. The fiscal year 2005 budget is to result in a modest tax increase over the previous year.

Revenue Policies

1. The City will establish all user fees at a level as close to full cost (the cost of delivering the service) as possible, or at rates that reflect market levels.
2. When a capital improvement project benefits specific properties or users, these parties will be considered for assessment of a user fee.
3. The City will seek to maintain as diversified and stable a revenue system as allowed by law.
4. New improvements or developments may be assessed impact fees for the cost of public improvements.
5. The City will aggressively seek new revenue opportunities.

Investment Policies

1. The City affirms its commitment to policies found within the investment policies developed by the City Council. Investment policies are structured to maximize safety, maintain appropriate liquidity, and allow for appropriate return on investment.

2. The City will deposit all revenues within the same working day or if not possible, within a 24 hour period.
3. To the extent possible the City will attempt to match its investments with anticipated cash flow requirements.
4. The City will aggressively collect revenues.

Reserves

1. The City will seek to increase its General Fund reserves to appropriate levels as allowed by statute.
2. The City will thereafter maintain its reserves at allowable levels to decrease the City's vulnerability to short term market fluctuations.

Auditing

1. An independent audit will be performed annually.
2. The City will conform to Generally Accepted Accounting Principals (GAAP) as established by the Governmental Accounting Standards Board.
3. The City will maintain other internal auditing procedures as recommended by the independent auditor.

Bonded Debt

1. The City will maintain and improve its credit rating.
2. Bonded debt will not be used to fund operating expenditures.
3. Bonded debt will not be structured for the debt to last longer than the facility.
4. Capital projects will be considered for bonded debt if they have a relatively long useful life and require large amounts of capital investment.
5. Capital projects will be considered for Pay-As-You-Go basis if the tax rate will not become excessively burdened during the period of implementation.
6. The Finance Director will annually assess refinancing options on all current debt issues.

Capital Investments

1. The City will review and update its Capital Investment Program (CIP) annually.
2. Where appropriate, CIP items will be considered for bonded debt programs.
3. Current year CIP recommendations will be segregated within a CIP department and will not be integrated into the departmental budgets.
4. The City will maintain its physical assets to protect its capital investment and minimize the need for future capital investments.
5. The City will consider using lease-purchase agreements for items with a useful life longer than one year where circumstances favor leasing. However, leases will not be approved for periods exceeding the useful life of the equipment.

TRENDS AND FINANCIAL STRUCTURE

City of Saco, Maine
Trends and Financial Structure

TRENDS

Information is provided pertaining to both revenue and expenditure trends over the past ten years.

ECONOMIC CONDITION AND OUTLOOK FOR THE CITY

The City of Saco, Maine, incorporated in 1867, is located at the mouth of the Saco River on the southerly side of Saco Bay in the Gulf of Maine, in the southern coastal section of the State and is approximately the eleventh largest City in the State of Maine. The City of Saco continues to be a key area within the state for residential growth, as well as a key area where industrial and commercial companies are investing. The City of Saco has ranked among the top five cities within the State of Maine for this growth. Saco has a land area of 38.5 square miles and a population of 16,822. The City is empowered to levy a property tax on both real and personal property located within its boundaries.

Unemployment in the Saco area has increased from 2.7 percent at the start of the fiscal year to 3.6 percent at year-end as reported by the State of Maine Department of Labor. The State of Maine is currently experiencing a major deficit mostly due to the downturn in the economy and the reduction in income taxes being raised. They are currently compiling a plan to fund this approximately $180 million dollar shortfall. This could potentially mean additional reductions in state revenues being received for education and state revenue sharing. The city will continually monitor revenue activity to assure that any reductions experienced in state revenue's can be made up elsewhere.

Economic Development- The City has worked tirelessly to improve the economic development climate in Saco and the proof of those efforts is the steady increase in the City's assessed valuation which is due primarily to growth in the industrial and commercial sector. Notable additions to the City's economic development base are due primarily to the City's new industrial park project, which is continually expanding. There are also numerous residential dwellings being constructed.

Assessed Valuation- For the 11th consecutive year, the City's valuation has steadily increased, with the exception of fiscal year June 30, 1999 where the valuation slightly decreased due to the State mandated homestead exemption of approximately $25 million. This exemption reduced the taxable valuation for the taxpayers of the City but was substituted by a reimbursement from the State. Since fiscal year 1991, the assessed valuation has risen from $729,675,000, to this year's $1,468,822,600. This equates to a 101% increase over this period. However, this increase has been reflected proportionately between residential and commercial growth. In 1990, residential property accounted for 68% of the City's valuation. This year, residential property taxes will also account for 68% of the taxes paid, while business/industry will account for 32%.

Financial Management- The City is committed to ensuring sound financial management of the public's funds. This includes development of a 5 year Financial Plan, which incorporates City Council goals and objectives, a strategic plan, maintaining a sufficient fund balance, and adhering to the highest management standards.

Capital Improvements & Debt Service- The City has prepared a 5 year Capital Improvement Plan Policy. This policy outlines all of the fixed assets currently owned by the City, their historical costs, their estimated useful lives, and their estimated replacement years and costs. With this information, the City will be better able to plan for replacements which will aid in our budget preparation in future years as we have a better idea of fiscal impacts due to replacement being projected. In the current fiscal year, a minimal $587,000 was budgeted to fund various capital improvement projects. However, there is an additional $700,000 of capital replacements budgeted within the debt service department through a lease purchase option. In addition to funding a conservative, yet responsible level of capital improvements, the City has also retired more debt principal than the City acquired during the fiscal year.

Comprehensive Plan- A comprehensive plan for the City's development was adopted in October of 1999. This plan sets out development policies and goals for capital planning for the next decade.

Interlocal service efforts with the City of Biddeford and the Town of Old Orchard Beach- Saco, Biddeford and Old Orchard Beach continue to build among the many services we provide jointly, including the harbor river patrol efforts, various training efforts for employees, combined purchasing to take advantage of economies of scale, and combined negotiations of cable franchise agreements, to name just a few.

Biddeford-Saco-Old Orchard Beach Transit Committee- The City is member of the Biddeford-Saco-Old Orchard Beach Transit Committee, which is a jointly governed organization. The Committee operates a public mass transit passenger bus service within and between the three municipalities under a voluntary inter-local agreement. The City of Saco's contribution to the committee for the year ended June 30, 2004 was $48,000. The current year budget funds this same allocation of $48,000. However, a state urban-rural initiative program will reimburse the city a portion of this additional expenditure being incurred for public transportation. The Transit Committee does not meet the definition of a component unit or a joint venture because there is no ongoing financial interest or responsibility by the participating governments.

REVENUES

Over the past decade the City of Saco has had a variation in revenue. The attached tables depict the breakdown in the major revenue sources over the last ten years. The strong dependence on property taxes clearly demonstrates the need for additional revenue sources, which

are being pursued through legislation and by constantly monitoring procedures for efficiencies and ways for the City to run various additional facets of the City's operations which are currently being subcontracted out. For the year 2005 there is little expectation, with current state administration and legislative priorities, that any significant change will occur in state funding formulas or taxation options which would increase the City's allocation of revenues. With the State revenue shortfall experienced, the local level's will even experience yet another reduction in various state revenues. However, a recent statewide referendum vote to force the city to pay 55% of education costs could increase the revenue received from the State of Maine in the fiscal year 2006 budget. This funding will be based on reimbursing the various communities for what they consider to be the Essential Programs and Services expenditures of each school department.

REVENUE BASE

For budget purposes, revenues are accurately but conservatively estimated. The City expects future revenues to be consistent, stable, and predictable and will continue to represent a similar proportion of future revenues. The only exception will be with the state revenues for aid to education and revenue sharing. With the current state deficit, revenues were reduced in the current year and are anticipated to be reduced again next year.

The overall revenue base for the City remains fairly stable. The slight increase in total revenues over last years budget is primarily due to the current year increase in the projected collection of motor vehicle excise taxes coupled with a reduction in utilization of fund balance, reductions in state revenues and a reduction in interest earnings reflecting current market conditions. Also in the current year, transfers from other funds have been reduced as they were drained to their minimum levels in last year's budget.

The budget proposes a increase in the property tax from $20,812,974 to $23,149,251 which is a 11.59% increase. Total property assessment of the City will increase approximately $330,000,000 from 2004 to 2005. Undesignated, unreserved, Fund Balance or "surplus" is recommended for appropriation in the proposed budget at a level of $738,308, which is $850,907 lower than last year's budgeted amount. This draw on fund balance last year was due to the fact that the city's undesignated fund balance level was well above the amount dictated in the city's Undesignated Fund Balance Policy and it will be used to proceed with capital projects throughout the city that would not have been done otherwise. It also serves to subsidize the operating budget of the city and to remove the need to increase the mil rate for property taxes. Other municipal revenues are projected to increase .73% or $128,074.

City of Saco, Maine

Trends and Financial Structure, Continued

EXPENDITURES

The City's expenditure of funds to provide necessary day-to-day services has increased over the past decade. The attached tables depict expenditures by category over the last ten years. These increases reflect the increasing demand for service due to population increase, demographic changes as development increases within the City as well as various legal requirements and mandates. Additionally, the quality of City service has increased with departmental reorganizations and the ability to process City Hall type functions on-line.

FUTURE EXPENDITURES

The City has every expectation that expenditures will increase at a moderate and stable rate in future years. With inflation, operating expenditures will definitely increase and the capital improvement program implementation very often lacks adequate funding in order to meet operating needs. The City management remains committed to vigilant investigation of streamlining efforts aimed at reducing operational costs.

REVENUE AND EXPENDITURE TABLES

The following tables provide insight into the historical level of revenues and expenditures over the last ten years.

General Revenues By Sources – Last Ten Fiscal Years

Years Ended	Taxes (2)	Licenses and Permits	Inter-governmental (1)	Charges for Services	Miscellaneous Revenues	Total
June 30, 1993	14,933,274	107,769	6,720,816	177,521	622,098	22,561,478
June 30, 1994	15,550,131	133,149	6,829,027	177,433	497,271	23,187,011
June 30, 1995	15,705,817	126,428	7,070,819	200,856	867,374	23,971,294
June 30, 1996	16,025,221	129,610	7,242,286	191,848	1,038,614	24,627,579
June 30, 1997	16,775,888	147,444	8,799,377	206,097	831,086	26,759,892
June 30, 1998	17,499,702	195,205	9,551,416	250,952	1,046,593	28,543,868
June 30, 1999	17,793,713	237,150	10,775,717	267,882	1,067,991	30,142,453
June 30, 2000	18,922,805	264,897	11,330,081	413,837	649,079	31,580,699
June 30, 2001	20,144,345	292,555	12,489,539	597,019	958,995	34,482,453
June 30, 2002	21,633,468	321,797	12,670,915	602,834	443,825	35,672,839
June 30, 2003	22,993,956	460,663	12,661,158	688,626	619,324	37,423,727

City of Saco, Maine
Trends and Financial Structure, Continued

NOTE: The Table above includes only those revenues recorded in the General Fund and does not Include operating transfers into the General Fund by other funds.
(1) "On behalf" of payments made by the State of Maine to the Maine State Retirement System included in Intergovernmental subsequent to June 30, 1996.
(2) This is a net amount which included negative adjustments for deferred tax revenues.

General Governmental Expenditures By Function – Last Ten Fiscal Years

Years ended	General Government	Public Safety	Public Works	Health, Sanitation and Welfare	Education Culture and Recreation	Other Expenditures (1) and Transfers	Total
June 30, 1993	722,453	2,429,001	965,981	1,013,704	11,414,858	5,634,590	22,180,587
June 30, 1994	1,036,433	2,529,863	1,115,694	930,550	11,598,611	5,732,007	22,943,158
June 30, 1995	851,180	2,782,511	1,119,538	928,933	12,124,763	6,304,384	24,111,309
June 30, 1996	947,483	2,744,729	1,320,957	966,830	12,693,905	5,781,095	24,454,999
June 30, 1997	926,865	3,099,069	1,313,591	933,236	14,716,237	5,573,323	26,562,321
June 30, 1998	1,095,473	3,176,751	1,288,442	1,020,327	15,844,210	6,008,185	28,433,388
June 30, 1999	1,088,291	3,520,804	1,541,941	969,414	16,648,517	6,495,345	30,264,312
June 30, 2000	1,220,061	3,756,520	1,494,997	1,025,575	17,595,956	6,064,874	31,157,983
June 30, 2001	1,276,785	3,614,790	1,720,098	1,094,982	19,659,977	6,748,901	34,115,533
June 30, 2002	1,367,308	4,002,925	1,638,193	1,321,455	20,053,561	7,976,180	36,359,622
June 30, 2003	1,665,735	4,198,832	1,851,787	1,263,610	21,386,593	11,241,722	41,608,279

NOTE: The Table above includes only those expenditures and transfers out recorded in the General Fund.
(1) "On Behalf" of payments made by the State of Maine to the Maine State Retirement System are included in
(2) Education, Culture and Recreation subsequent to June 30, 1996.

FINANCIAL STRUCTURE

THE FINANCIAL STATEMENTS

The financial statements of the city include all of the activities of the City of Saco, Maine (the City) using the integrated approach as prescribed by GASB Statement No. 34. These statements can be reviewed by reading the city's separately bound Comprehensive Annual Financial Report (CAFR).

BASIS OF PRESENTATION

The accounts and budget appropriations of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Although the city maintains several different Governmental and Proprietary Funds, the only fund budgeted for is the city's General Fund.

General Fund

The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds. The General Fund is subject to City council budget appropriation.

FINANCIAL CONDITION EVALUATION

The Budget Summary and Comparison contains 4 years of actual receipts and expenses, current budget with a projection of each department's financial condition at the end of this fiscal year as well as the next one.

Cash solvency refers to whether the City can generate enough cash over the next 30 to 60 days to pay its bills. The City will have sufficient cash to operate for July and therefore, will not borrow a tax anticipation note in order to pay bills until taxes are due.

Budget solvency refers to whether the City can generate enough revenues during the year to meet expenditure obligations. The proposed budget is balanced with revenues equal to expenditures.

Long-range solvency refers to the City's ability to pay all costs of doing business, including expenditure obligations that appear in each annual budget and those that appear only in the years in which they must be paid. Examples of these latter expenditure obligations are payments for accounted employment leave, pension, deferred maintenance, and replacement of capital assets such as streets, equipment and buildings.

Service level solvency refers to whether the City can provide the level and quality of services required for the general health and welfare of the City, as well as political satisfaction and other measures that can only be measured subjectively.

A broad definition of financial condition encompasses these four types of solvency in the context of the City's ability to pay its way on a continuing basis. The City has a stable diversified economic base. The population is steadily increasing. The property valuation of the City continues to increase and is likely to do so for the foreseeable future. This would seem to indicate increasing City efforts in order to maintain existing service levels although, possibly changing types and nature of services is an appropriate approach to the future.

In summary, the City is able to maintain programs that are currently funded. The deferred replacement, repair and improvement of the physical assets has resulted in a condition which may negatively affect the long-range stability of the tax rate.

FINANCIAL ALTERNATIVES

User fees. All user fees should be reviewed and updated during the next fiscal year. The property tax savings should then be applied to ongoing funding of other Capital Improvements.

Borrowing. The City Council should finance Capital Improvements until user fees generate sufficient revenue to pay for the improvement annually.

Grants. Grant funds are sought by all departments for any project, which is deemed of interest to the City.
Property Tax. The City Council should consider a target of an increase in the tax rate equal to the rate of inflation.

Reserve Funds and Surplus. Reserve funds should be transferred to the undesignated unreserved fund balance, "surplus". As user fees increase and the fund balance is adequate, then reserve funds should be re-instituted to fund Capital Improvements.

GOVERNMENTAL FUND BALANCE – PROJECTED, CURRENT AND PAST

General Fund- The General Fund is the general operating fund of the City. The following fund balance schedule presents the City's general fund balance for the current year, the past year and projects the general fund balance for the future year that is covered by the budget. The purpose of this schedule is to provide a basis for comparison so the reader can appreciate the components of the City budget and the financial experience of City finances.

Projected 2005 General Fund

This schedule records the City's projected revenues and expenditures for the budget year. The information in this schedule is similar to the data provided elsewhere in the budget. Recognize that revenues are appropriately forecast to provide an accurate but conservative estimate of available funds. Similarly, expenditures are forecast conservatively. City experience reflects expenditures slightly under projections and revenues just over projections.

2004 General Fund

The figures in this schedule represent unaudited projected year-end information for the current year as it has not yet concluded. The actual year end information is not available to the City as the fiscal year 2005 budget is being assembled as the City has not yet closed its books for the current year.

2003 General Fund

These figures represent audited year-end revenues and expenditures for comparative purposes. As the budget was developed, these figures represented the most accurate picture of City experience.

City of Saco, Maine Trends and Financial Structure, Continued

		Budget 2005	Projected 2004	2003
REVENUES				
	Taxes	$26,055,751	$ 24,103,663	$ 22,993,956
	Licenses and Permits	$ 523,621	$ 578,428	$ 460,663
	Intergovernmental	$10,223,366	$ 10,172,549	$ 11,188,542
	Intergovernmental on behalf payments	$ -	$ 1,472,616	$ 1,472,616
	Charges for services	$ 1,618,100	$ 768,471	$ 688,626
	Other	$ 398,500	$ 373,244	$ 619,324
	TOTAL REVENUES	$38,819,338	$ 37,468,971	$ 37,423,727
EXPENDITURES				
Current:				
	General Government	$ 1,824,626	$ 1,643,970	$ 1,665,735
	Public Safety	$ 4,282,688	$ 4,031,128	$ 4,198,832
	Public Works	$ 3,801,038	$ 3,162,359	$ 3,115,397
	Culture and Recreation	$ 591,605	$ 459,725	$ 430,672
	Education	$22,967,853	$ 20,882,155	$ 19,483,305
	Maine State Retirement On Behalf Payments	$ -	$ 1,472,616	$ 1,472,616
	County Tax	$ 772,182	$ 747,821	$ 795,896
	Unclassified	$ 3,044,760	$ 3,042,344	$ 2,670,059
Capital Improvements		$ 587,000	$ 1,130,926	$ 3,321,941
Debt Service		$ 1,741,770	$ 1,561,785	$ 2,867,991
	TOTAL EXPENDITURES	$39,613,522	$ 38,134,829	$ 40,022,444
		$40,713,522		
EXCESS (DEFICIENCY) OF REVENUES	OVER (UNDER) EXPENDITURES	$ (794,184)	$ (665,858)	$ (2,598,717)
OTHER FINANCIANG SOURCES (USES)				
	Capital lease proceeds	$ -	$ -	$ 743,678
	Operating Transfers In	$ 1,155,876	$ 1,312,617	$ 789,554
	Operating Transfers Out	$ (1,100,000)	$ (600,000)	$ (1,585,835)
	Utilization of Prior Year Fund Balances	$ 738,308	$ -	$ -

EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	$ -	$ 46,759	$ (2,651,320)
FUND BALANCES - JULY 1	$ 6,339,725	$ 6,339,725	$ 8,991,045
FUND BALANCES - JUNE 30		$ 6,386,484	$ 6,339,725

EXPENDITURE CHARTS

Two charts are provided to graphically represent the portion of city expenditures that each department's allocation represents when compared to the whole. In the first chart, expenditures are listed by departments to give a relative reference to the magnitude of department allocations when compared to the whole city budget. The chart reveals that the Education Department receives 56.41% of total allocations followed by the Public Works Department, which receives 9.34%, the Capital Construction Projects, which receive 1.44%, the Police Department, which receives 6.06%, Debt Service, which receives 4.24%, City Administration, which receives 5.78%, the Fire/Ambulance Department, which receives 4.46%, the Legislative Department, which receives 3.67%, the Parks & Recreation Department, which receives 1.45%, the Finance Department, which receives 1.98%, Overlay and TIF transfers, which receives 2.70% and the rest of the departments which all receive less than 1% of the total. Each are detailed within individual budget sections and are tabled below the chart.

City of Saco, Maine
Trends and Financial Structure, Continued

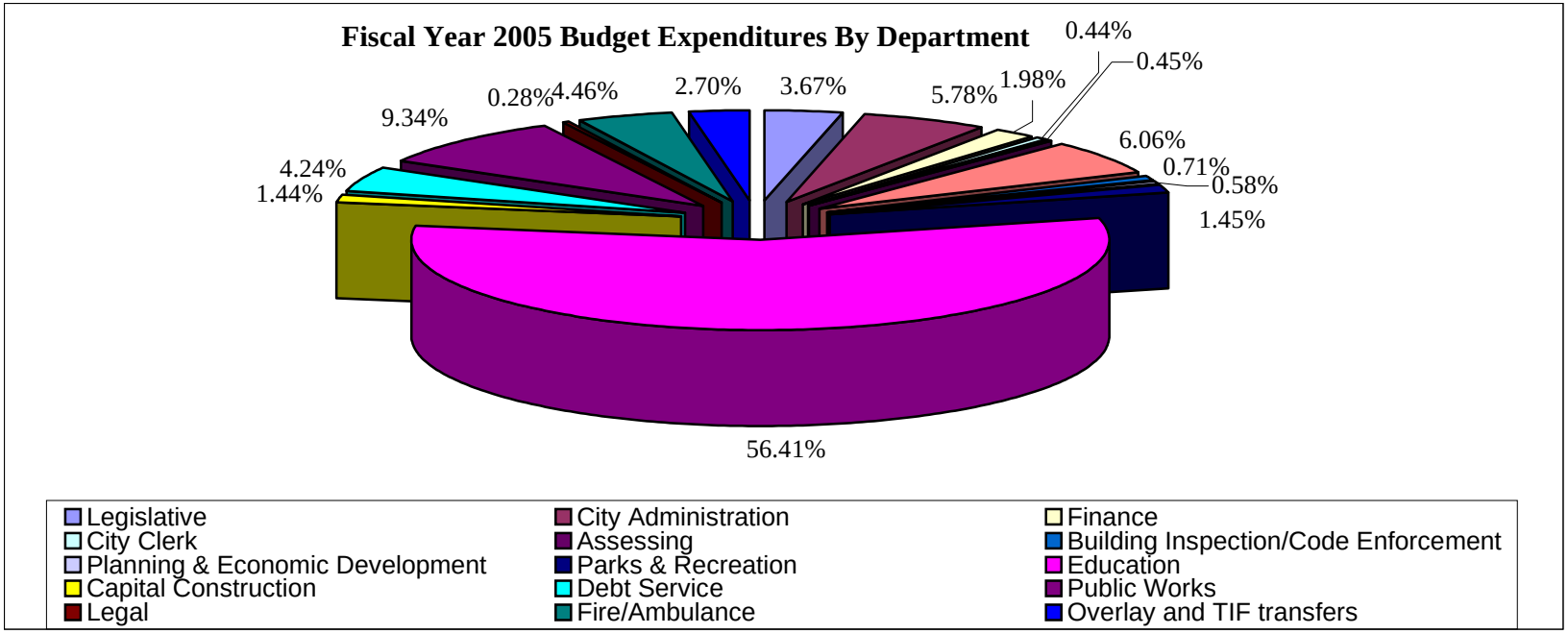


Table of Fiscal Year 2005 Budget Expenditures:

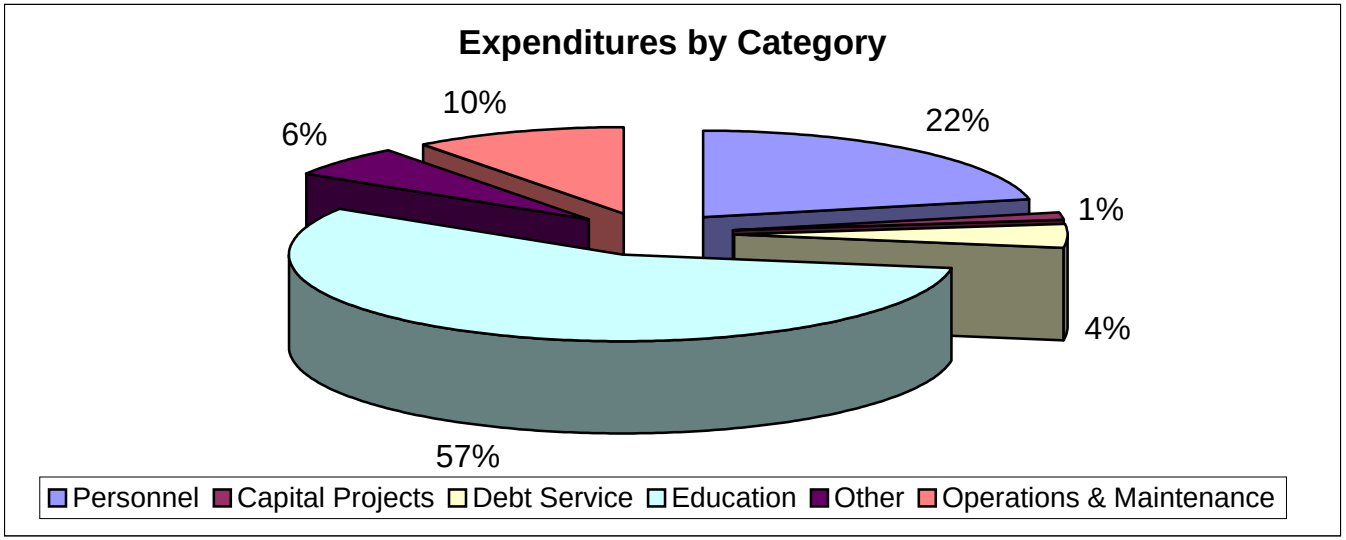
Legislative	$1,494,499	3.67%
City Administration	$2,354,373	5.78%
Finance	$807,496	1.98%
City Clerk	$177,802	0.44%
Assessing	$183,099	0.45%
Police Department	$2,468,233	6.06%
Building Inspection/Code Enforcement	$287,981	0.71%
Planning & Economic Development	$236,318	0.58%
Parks & Recreation	$591,605	1.45%

City of Saco, Maine
Trends and Financial Structure, Continued

Table of Fiscal Year 2005 Budget Expenditures:

Education	$22,967,853	56.41%
Capital Construction	$587,000	1.44%
Debt Service	$1,726,770	4.24%
Public Works	$3,801,038	9.34%
Legal	$115,000	0.28%
Fire/Ambulance	$1,814,455	4.46%
Overlay and TIF transfers	$1,100,000	2.70%
	$40,713,522	**100.00%**

The second chart reflects city expenditures by the principal categories of Personnel, Capital Projects, Debt Service, Education, Operations & Maintenance and Other. As the chart shows 57% of the city budget is allocated to Education expenses, 22% to personnel expenditures including benefits, 10% to operations and maintenance which includes items departments use to support their work, 1% to Capital Projects which is allocated to provide items with a useful life of longer than 8 years or $8,000 of original cost, 4% to debt service and 6% for other items such as the overlay and the county tax assessment.



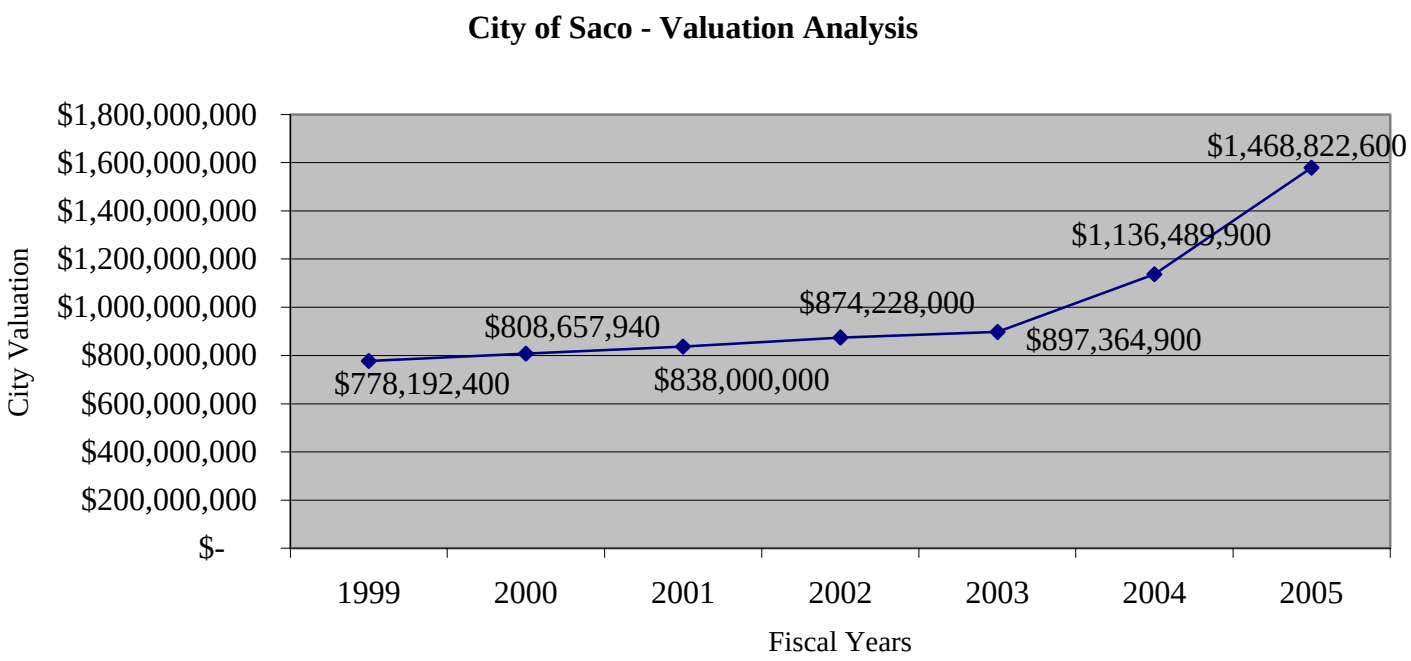
PROPERTY TAX CALCULATION

City of Saco, Maine
Property Tax Calculation

The following chart summarizes total appropriations and non property tax revenues, so as to be able to calculate the amount needed to be raised through property taxes. This amount is then compared to the estimated assessed valuation of the City to establish the mil rate. Any difference in the actual valuation once finalized versus that estimated either increases or reduces the overlay expenditure for the city. This allows the mil rate to remain where it was established during the budget process.

	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
Non Property Tax Revenues	$ 17,067,532	$ 16,409,766	$ 16,380,086	$ 17,936,198	$ 17,564,271
Property Tax Revenues	$ 15,228,238	$ 18,303,779	$ 21,519,611	$ 19,812,965	$ 22,049,251
TOTAL REVENUES	**$ 32,295,770**	**$ 34,713,545**	**$ 37,899,697**	**$ 37,749,163**	**$ 39,613,522**
Municipal Appropriations	$ 14,133,841	$ 15,093,940	$ 17,244,066	$ 16,319,310	$ 16,645,669
Education Appropriations	$ 18,161,929	$ 19,619,605	$ 20,655,631	$ 21,429,853	$ 22,967,853
Overlay	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000
TIF Transfer	$ 286,102	$ 286,102	$ 286,102	$ 600,000	$ 700,000
TOTAL	$ 32,981,872	$ 35,399,647	$ 38,585,799	$ 38,749,163	$ 40,713,522
Municipal Revenues	$ 8,846,772	$ 7,582,425	$ 7,551,117	$ 8,775,992	$ 8,810,327
Education Revenues	$ 8,220,759	$ 8,827,341	$ 8,828,969	$ 9,160,206	$ 8,753,944
Property Taxes-needed to be raised	$ 15,914,340	$ 18,989,881	$ 22,205,713	$ 20,812,965	$ 23,149,251
TOTAL	$ 32,981,872	$ 35,399,647	$ 38,585,799	$ 38,749,163	**$ 40,713,522**
Municipal Valuation	$ 838,000,000	$ 874,228,000	$ 897,364,900	$ 1,136,489,900	**$ 1,468,822,600**
Mil Rate	$21.00	$21.95	$22.70	$18.70	
Mil Rate as calculated					**$15.90**

City of Saco, Maine
Property Tax Calculation, Continued



REVENUE SUMMARY

City of Saco, Maine
Revenue Schedule

The following schedule contains city budgeted General Fund revenue accounts. Previous and current year figures are provided for comparative purposes. Revenues are conservatively estimated to ensure fiscal restraint. Additional detail follows as to the description and source of each major group of non-property tax revenues. Revenue projections are provided by each department and can be compared to current projections and past performance. Total non property tax revenues for the General Fund in fiscal year 2005 are expected to reach $17,564,271.

Account Name	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
IN LIEU OF TAX PAYMENTS	$ 5,024	$ 5,135	$ -	$ -	$ 10,000
RAPID RENEWAL EXCISE	$ 56,229	$ 105,336	$ 108,309	$ 105,000	$ 110,000
EXCISE TAXES	$ 2,159,630	$ 2,264,314	$ 2,406,513	$ 2,200,000	$ 2,650,000
BOAT EXCISE TAXES	$ 16,905	$ 19,228	$ 17,270	$ 16,500	$ 16,500
TAX/LIEN INTEREST	$ 106,990	$ 106,790	$ 88,819	$ 105,000	$ 105,000
LIEN FEES	$ 13,844	$ 14,562	$ 12,466	$ 15,000	$ 15,000
TOTAL TAXES	**$ 2,358,621**	**$ 2,515,365**	**$ 2,633,377**	**$ 2,441,500**	**$ 2,906,500**
CITY CLERK FEES	$ 55,015	$ 60,668	$ 60,400	$ 55,000	$ 68,990
BLDG. INSPECTOR REV.	$ 118,936	$ 109,062	$ 190,995	$ 228,000	$ 254,781
FRANCHISE FEES	$ 69,006	$ 85,434	$ 151,339	$ 125,000	$ 125,000
PLUMBING FEES	$ 14,076	$ 21,902	$ 13,548	$ 15,000	$ 20,850
ELECTRIC INSPECT FEES	$ 25,000	$ 28,664	$ 30,208	$ 30,000	$ 40,000
SNOWMOBILE EXCISE	$ -	$ 2,464	$ 2,248	$ 2,000	$ 2,000
CANINE LICENSE FEES	$ 2,482	$ 2,507	$ 2,640	$ 2,500	$ 2,500
CANINE/LATE FEES	$ (40)	$ 1,070	$ (90)	$ 100	$ 1,500
VICTUALERS LICENSES	$ 8,080	$ 10,026	$ 9,375	$ 8,000	$ 8,000
TOTAL LICENSES AND PERMITS	**$ 292,554**	**$ 321,797**	**$ 460,663**	**$ 465,600**	**$ 523,621**
RACHEL CARSON REFUGE	$ -		$ -	$ 3,000	$ -
MAINE/FEMA REIMB.	$ 51,872	$ -	$ -	$ -	$ -
FEMA FLOOD MITIGATION	$ -	$ 24,557	$ -	$ -	$ -
COPS GRANT	$ 76,809	$ 97,270	$ 44,402	$ 34,000	$ 34,000
STATE SUBSIDIES-SCHOOL	$ 7,447,989	$ 7,584,536	$ 7,553,586	$ 6,935,893	$ 6,840,448
ADULT ED- SCHOOL G/F	$ -	$ 47,995	$ 28,012	$ -	$ 70,680
STATE AGENCY CLIENTS	$ -	$ 62,169	$ 148,997	$ 100,000	$ 90,000
STATE - DHS MEDICAID	$ -	$ 228,138	$ 392,457	$ 350,000	$ 400,000
STATE REVENUE SHARING	$ 1,623,415	$ 1,448,607	$ 1,398,876	$ 1,467,666	$ 1,467,666

City of Saco, Maine
Revenue Schedule, Continued

Account Name	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
STATE HIGHWAY GRANT	$ 213,658	$ 218,632	$ 190,584	$ 171,526	$ 171,526
WELFARE REIMB.-STATE	$ 19,315	$ 9,806	$ 14,032	$ 20,000	$ 20,000
SCHOOL CONSTR.REIMB	$ 418,065	$ 400,675	$ 383,285	$ 440,546	$ 440,546
STATE-HOMESTEAD EXE	$ 540,692	$ 506,400	$ 525,682	$ 525,000	$ 525,000
TREE GROWTH TAX	$ 23,925	$ 9,633	$ 23,012	$ 10,000	$ 10,000
OTHER STATE REVENUE	$ 102,256	$ 5,814	$ 10,426	$ 5,000	$ 10,000
STATE-VETERANS EXEMP	$ 11,513		$ 22,014	$ 11,000	$ 11,000
STATE-PARKS FEE SHARE	$ 544		$ 673	$ 500	$ 500
STATE PLANNING/HISTORIC GRANT	$ 3,125	$ -	$ -	$ -	$ 4,500
NATIONAL PARK SVC.	$ -		$ -	$ -	$ -
BIDD.TAX BASE SHARING	$ 149,785	$ 142,032	$ 122,215	$ 122,000	$ 100,000
GOODWINS MILLS RESCUE REIMB	$ -	$ -	$ 7,656	$ 7,500	$ 7,500
SCARBOROUGH REIMB- RECYCLING	$ -	$ -	$ -	$ -	$ 20,000
PRIVATE SCHOOL REIMB.	$ 14,239		$ -	$ -	$ -
DAYTON TUITION	$ 205,445	$ 206,199	$ 307,666	$ 387,830	$ 505,962
TOTAL INTERGOVERNMENTAL	**$ 10,902,647**	**$ 10,992,463**	**$ 11,173,575**	**$ 10,591,461**	**$ 10,729,328**
POLICE FINES & FEES	$ 7,194	$ 7,491	$ 8,438	$ 7,500	$ 19,600
OUTSIDE ASSIGN-POLICE	$ 14,831	$ 12,834	$ 15,004	$ 15,000	$ 17,000
COMM.POLICING-THORTON	$ 33,075	$ 31,552	$ 33,261	$ 35,055	$ 35,055
PUB.WKS-GENERAL REV.	$ 1,333	$ 68,030	$ 6,308	$ 25,000	$ 10,000
TIPPING FEES-COMM HAUL	$ 344,883	$ 306,257	$ 321,635	$ 325,000	$ 352,500
SEWER INSPECTION FEES	$ 2,600	$ 3,700	$ 3,150	$ 3,700	$ 3,700
STREET OPENING PERMITS	$ 5,214	$ 805	$ 360	$ 1,000	$ 11,000
RECREATION DEPT. REV.	$ 75,930	$ 58,378	$ 78,684	$ 100,000	$ 456,583
WITNESS FEES-POLICE	$ 7,651	$ 6,199	$ 5,772	$ 6,000	$ 6,500
PLANNING DEPT. REV.	$ 12,033	$ 1,133	$ 1,350	$ 1,600	$ 1,600
SALE ORDINANCES	$ 945	$ 665	$ 315	$ 500	$ 500
SEASONAL RENTAL ORD.	$ 3,930	$ 2,226	$ 2,550	$ 2,000	$ 19,500
PLANNING REVENUES-COST REC	$ 6,945	$ 6,359	$ 12,849	$ 10,000	$ 10,000
TRANSFER STATION REVENUE	$ -	$ 30,472	$ 37,276	$ 50,000	$ 30,000
FLOW CONTROL LICENSE	$ 5,650	$ 4,250	$ 3,900	$ 4,000	$ 4,500
FALSE ALARM FINES	$ 8,600	$ 6,400	$ 5,450	$ 7,500	$ 19,100

City of Saco, Maine
Revenue Schedule, Continued

Account Name	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
TOTAL CHARGES FOR SERVICE	**$ 530,814**	**$ 546,751**	**$ 536,302**	**$ 593,855**	**$ 997,138**
INTEREST EARNED-G/F	$ 414,251	$ 165,782	$ 103,620	$ 150,000	$ 120,000
SALE OF SURPLUS EQUIP.	$ 1,902	$ 4,712	$ 20,935	$ 5,000	$ 5,000
SALE OF CITY LAND-TAX AQ.	$ -		$ 140,702	$ -	$ -
SALE OF CITY LAND-NON	$ 1,000		$ -	$ -	$ -
UNASSESSED TAX-FORECL.	$ -		$ -	$ -	$ -
RENT/LEASE OF BLDGS.	$ 7,750	$ 20,982	$ 20,766	$ 62,000	$ 30,000
PROP.INSURANCE CLAIMS	$ 10,638	$ 17,787	$ 66,213	$ 15,000	$ 15,000
LEGAL COST REIMB.	$ -	$ 150	$ -	$ -	$ -
HEALTH INS.PREM.REIMB.	$ 81,034	$ 84,308	$ 96,493	$ 100,000	$ 100,000
REFUND-INS.PREM.	$ 5,453	$ 2,050	$ -	$ -	$ -
ZONING BD. REVENUE	$ 269	$ 175	$ 275	$ 300	$ 300
ENG.STUDIES-COST REC.	$ 37,078	$ 34,078	$ 57,703	$ 40,000	$ 46,000
RECYCLING FEES	$ 1,472	$ 2,264	$ 2,000	$ 1,500	$ 1,500
SALE-RECYCLED WASTE	$ 47,819	$ 52,197	$ 39,036	$ 5,000	$ 15,000
SCHOOL-MISCELLANEOUS	$ 135,021	$ 297,629	$ 14,966	$ 28,000	$ 28,000
MISCELLANEOUS	$ 6,347	$ 41,583	$ 54,158	$ 25,000	$ 27,550
FIRE DEPT. REVENUES	$ 262	$ 233	$ 5,203	$ 150	$ 150
SHADAGEE/OCEAN PARK LOT FEES	$ -	$ 15,600	$ 34,930	$ 10,000	$ 10,000
LEASE PROCEEDS - FIRE PUMPER	$ 208,000	$ -	$ -	$ -	$ -
TOTAL OTHER REVENUES	**$ 958,296**	**$ 739,530**	**$ 657,000**	**$ 441,950**	**$ 398,500**
TRANS - SCHOOL IDT PW PARTS	$ 66,205	$ 58,007	$ 129,615	$ 100,000	$ 115,000
TRANSF-INDUSTRIAL PARK	$ 100,000	$ 457,000	$ -	$ -	$ -
TRANSF-SACO ISLAND -SPIRIT	$ 6,000	$ 6,000	$ 25,000	$ 25,000	$ 25,000
TRANSF-SACO ISLAND/DOWNTOWN	$ 1,000,000	$ -	$ -	$ -	$ -
TRANSF. AMBULANCE FD.	$ 350,000	$ 296,853	$ 300,000	$ 548,665	$ 349,843
TRANSF. ECONOMIC DEV.FD.	$ 20,000	$ 20,000	$ 20,000	$ 70,000	$ 20,000
TRANSF. SEWER BD. DEBT	$ 361,396	$ 355,000	$ 335,344	$ 327,217	$ 470,225
TRANSF - SEWERS & TECH	$ -	$ -	$ -	$ 90,735	$ 189,808
TRASNF. CAMP ELLIS FD.	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
TRANSF. LANDFILL DEP REIM.	$ 120,000	$ 100,000	$ -	$ -	$ -
TRANSF - REC IMPACT FEES	$ -		$ 108,210	$ 150,000	$ 100,000
TOTAL TRANSFERS	**$ 2,024,601**	**$ 1,293,860**	**$ 919,169**	**$ 1,312,617**	**$ 1,270,876**

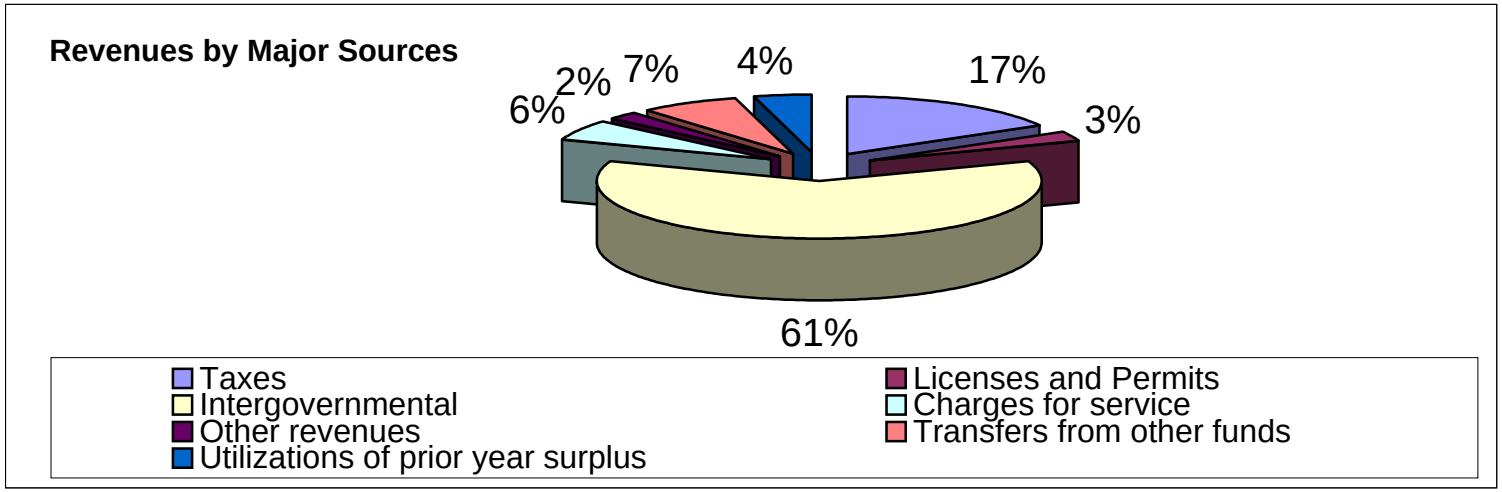
City of Saco, Maine
Revenue Schedule, Continued

Account Name	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
DES.FD. BAL. USE	$ -		$ -	$ 500,000	$ -
DES.FD.BAL.- RT 1 SEWER	$ -		$ -		$ -
TRANSF. SCHOOL UNDES. FUND BAL	$ -		$ -	$ 917,937	$ 378,308
TRANSF. UNDES. FUND BAL	$ -		$ -	$ 671,278	$ 360,000
TOTAL UTILIZATIONS	**$ -**	**$ -**	**$ -**	**$ 2,089,215**	**$ 738,308**
TOTAL REVENUES	**$ 17,067,532**	**$ 16,409,766**	**$ 16,380,086**	**$ 17,936,198**	**$ 17,564,271**

NON PROPERTY TAX REVENUE DETAIL

This section is meant to be an explanation of Non-property tax revenues received by the City. The purpose is to provide an overview of the total resources budgeted by the City of Saco, Maine and to describe the major revenue sources and the underlying assumptions for the revenue estimates, including discussing any significant revenue trends.

The distribution of total revenues for the fiscal year 2005 budget is represented as follows:

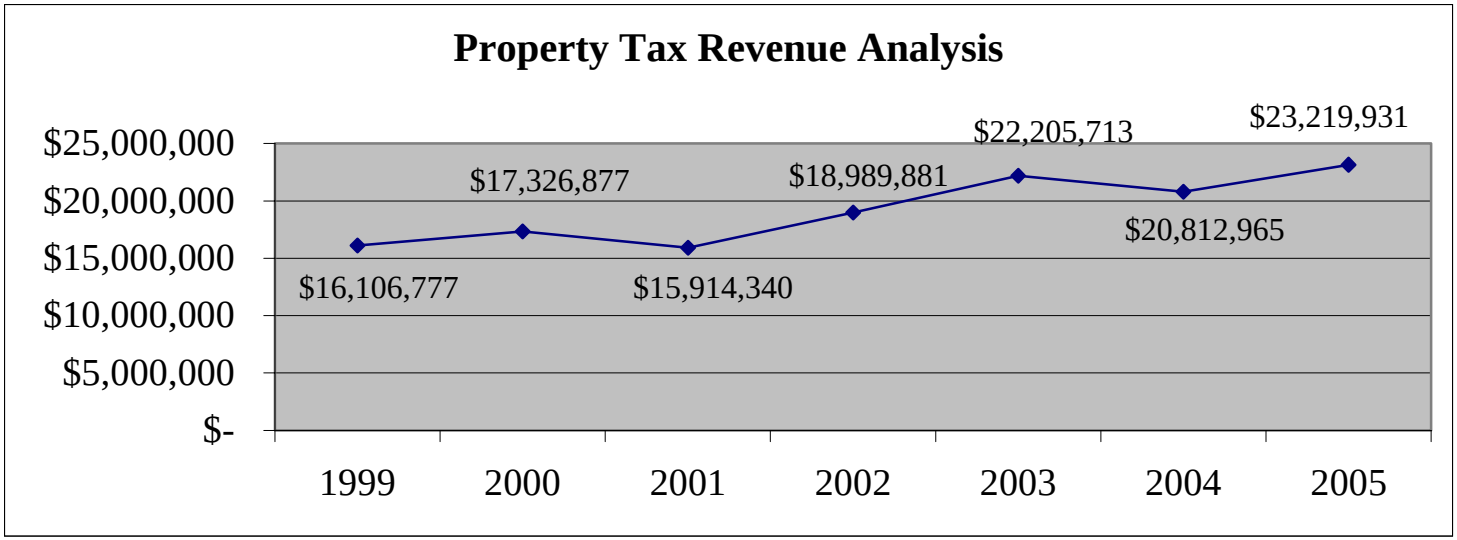


City of Saco, Maine
Revenue Summary

Property Tax revenues

These revenues include the collection of property taxes levied on real estate and personal property within the city. Each year the assessor is responsible for the valuing of all property within the city. This valuation is adjusted each year according to what percentage of value the city wishes to realize in relation to the state's equalized valuation of the city. In the approved fiscal year 2005 budget, the city's property values were increased to be indicative of 85% of the state's equalized property value. The total amount of taxes needing to be levied in order to balance the budget is then divided by this valuation total to arrive at a mil rate per thousand dollars of valuation. It is this mil rate that is then multiplied by each property value in order to arrive at the individual property tax liabilities for all property owners within the city. Due to fixed increases in contractual obligations and reducing state aid in the areas of education and revenue sharing, the city has increased its property tax levy consistently since 1999 except for 2001 where the city experienced a decrease due to a reduction in the transfers from other funds coming into the General Fund for various projects. In fiscal year 2000 the General Fund budget included expenditures for other Capital Project Funds projects along with a transfer in of revenues from these funds to cover these expenditures. This policy was changed in fiscal year 2001.

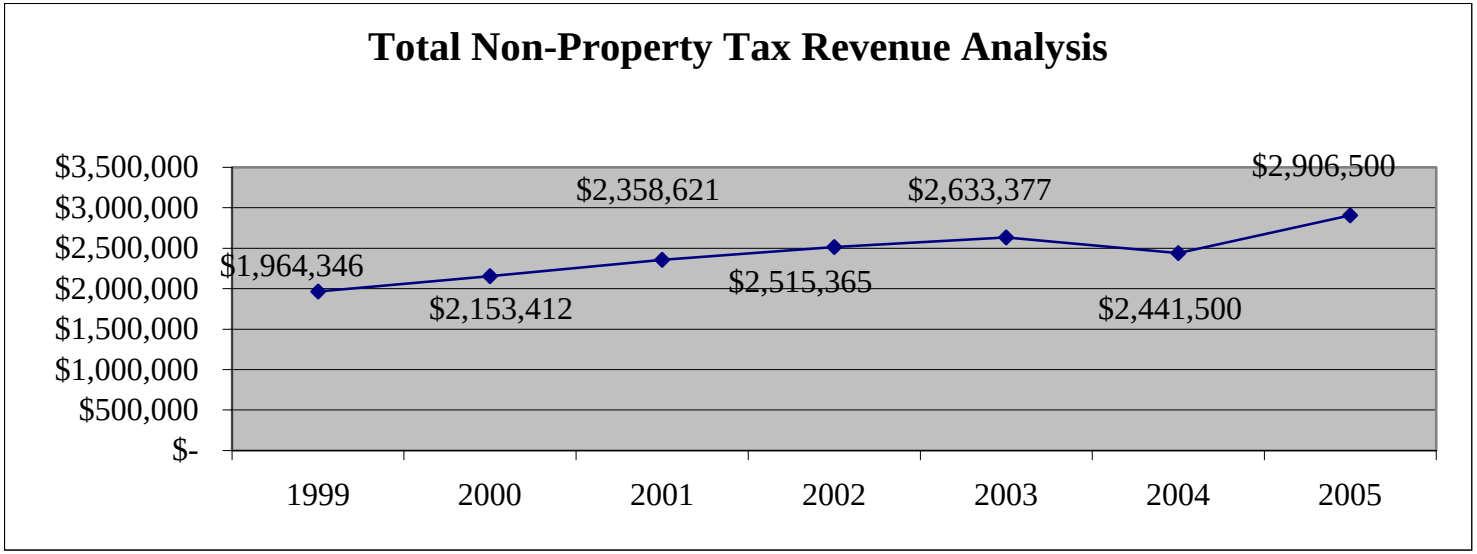
1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
$16,106,777	$17,326,877	$15,914,340	$18,989,881	$22,205,713	$20,812,965	$23,219,931



Non-Property Tax revenues

These revenues include the collection of all taxes other than real estate and personal property taxes levied by the city. They include excise taxes of boats and motor vehicles and tax lien and interest fees collected on the untimely payment of property taxes. All residents of Saco must pay excise taxes on their vehicles and boats in the city in order to operate them legally. Actual receipts have consistently been increasing since 1999 and earlier. A mil rate is multiplied by the manufacturers suggested retail price of each vehicle to arrive at the excise tax collected. This mil rate reduces over a three year period as the vehicle ages until it levels off in the sixth year and remains there for the remainder of the vehicle ownership. Thus factoring in the deterioration of a vehicle over time and the reduction of its value. This years budgeted amount reflects a more aggressive increase over last years budget due to the history of actual collections over the last 5 years. Although we are experiencing an economic down turn, excise tax collections have remained strong due to the aggressively low interest rates being offered for new vehicle purchases and the City of Saco has numerous automobile retail sale locations within its boundaries.

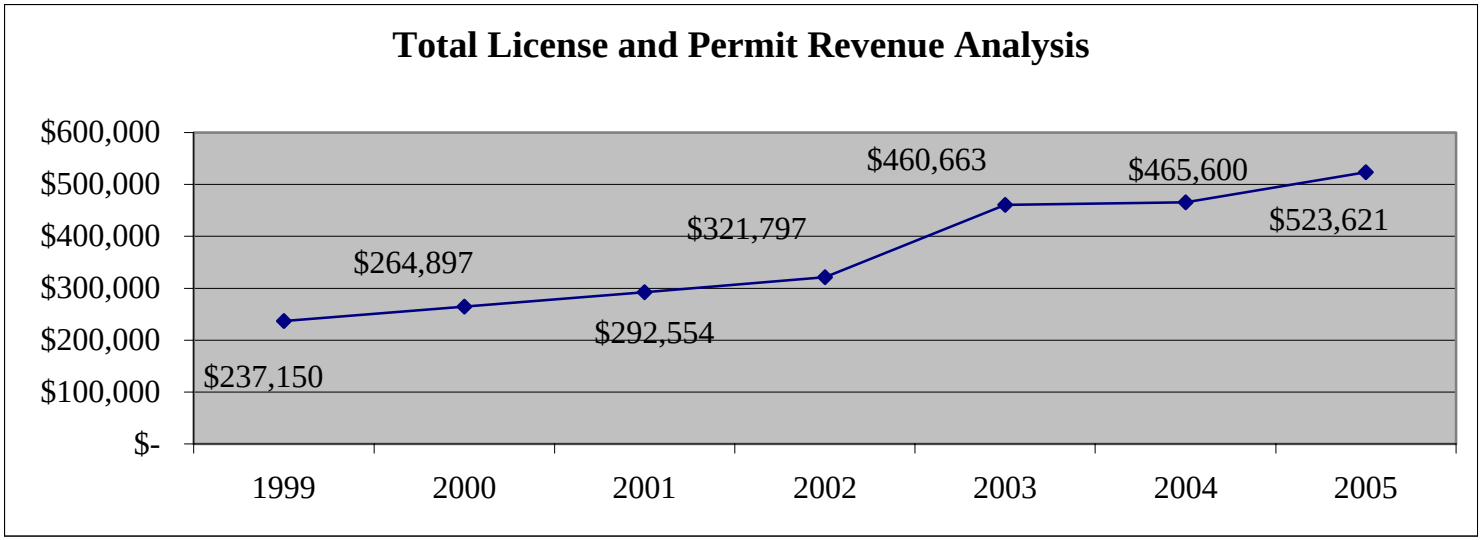
1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
$1,964,346	$2,153,412	$2,358,621	$2,515,365	$2,633,377	$2,441,500	$2,906,500



Licenses and Permit revenues

These revenues include both local and state license and permitting type fees collected by the various municipal offices. The largest factions are building inspection fees for new residential dwellings being constructed, franchise fees from the cable television network and city clerk type fees. Actual receipts have consistently been increasing since 1999. Last years budget was increased significantly due to the increase in rates for building inspections and the renegotiation of the city's cable franchise agreement with Time Warner. This years budget has again been slightly increased to reflect more accurately the additional fees being collected from the increase in fees and building activity within the city.

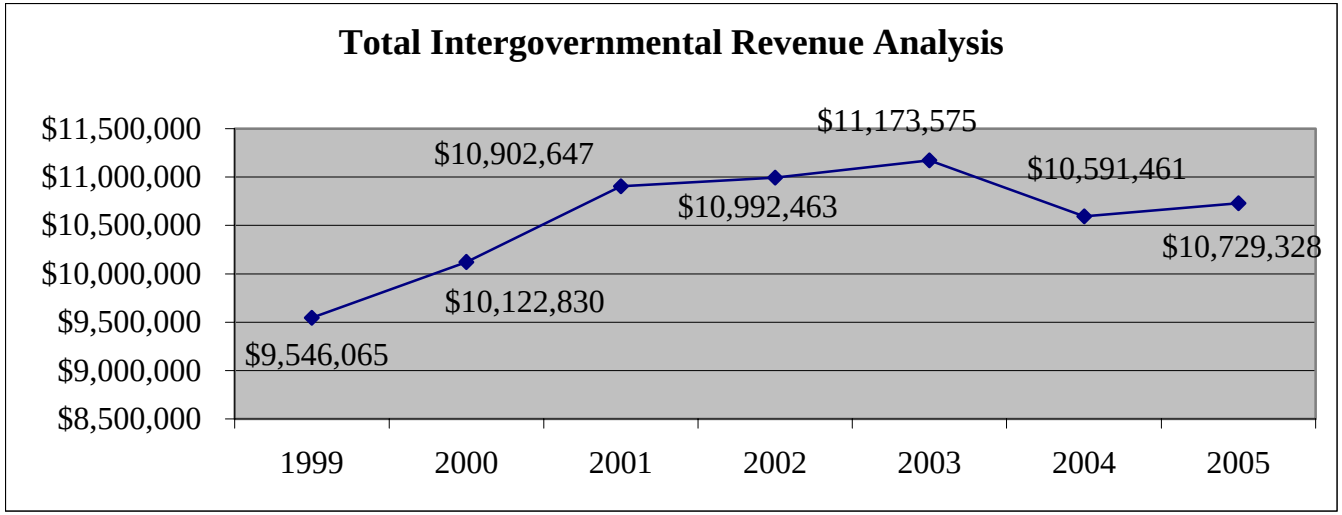
1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
$237,150	$264,897	$292,554	$321,797	$460,663	$465,600	$523,621



Intergovernmental revenues

These revenues include those amounts received from the federal and state government as well as from other local municipalities. The major categories include various grants, both federal and state, state municipal allocations for revenue sharing, aid to education and the property tax homestead exemption. Actual receipts have consistently been increasing since 1999 except for 2004 in which is due to the deficit experienced by the State of Maine at the end of fiscal year 2003. The state had therefore allocated less funding towards two of the major city intergovernmental revenues; state aid to education and state revenue sharing. Also, with the city's state equalized valuation increasing greatly, our percentage of the allocated funding for these two programs becomes smaller. They are indirectly related. As our valuation increases, our allocation of state funding decreases. Both of these factor will have a negative impact on the revenue we receive from the State of Maine for revenue sharing and aid to education. We have therefore put forth conservative estimates in the current year with only a slight increase.

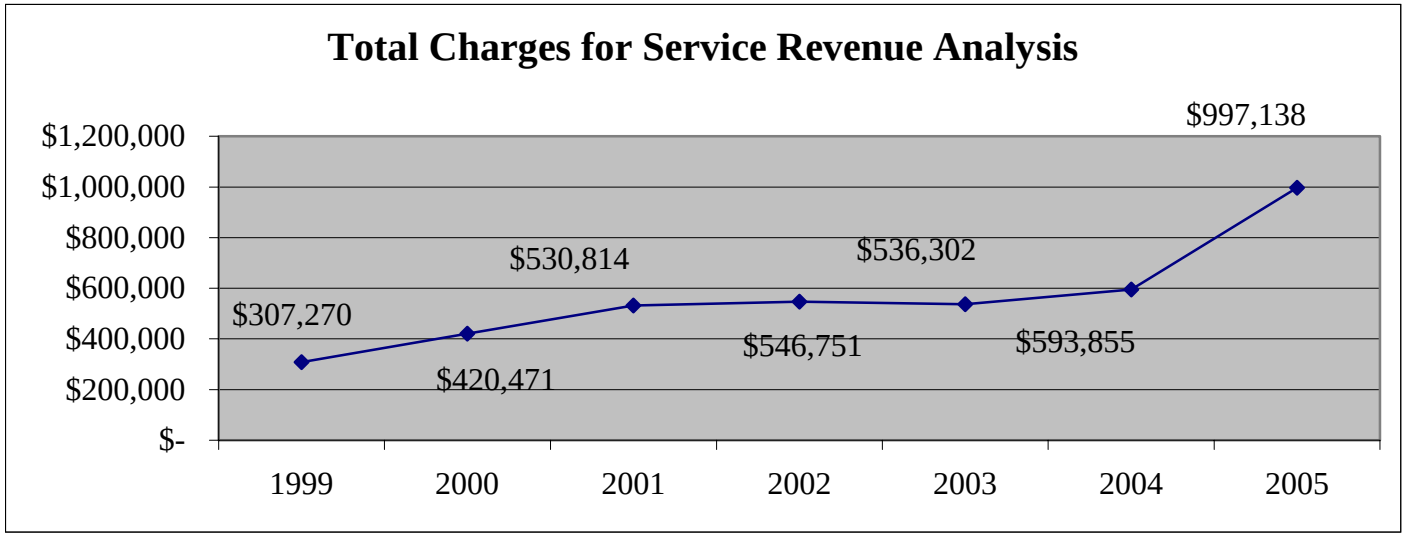
1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
$9,546,065	$10,122,830	$10,902,647	$10,992,463	$11,173,575	$10,591,461	$10,729,328



Charges for service revenues

These revenues include those amounts charged to residential and commercial entities in the city for services they receive. The largest of these are the tipping fees charged to commercial haulers for allowing their disposal at the Maine Energy Recovery Company under the city's contract, the fees charged for enrollment in the city's recreation programs, and the fees charged for disposal of items at the city operated transfer station facility. Actual receipts have consistently been increasing slightly since 1999. This years budget reflects a large increase in revenues over last year. This is primarily due to a $350,000 increase in recreation program revenues due to the city's intention of covering 100% of the recreation related expenditures through the fees being charged. The ultimate goal was to make the program self supporting without any reliance on property taxes.

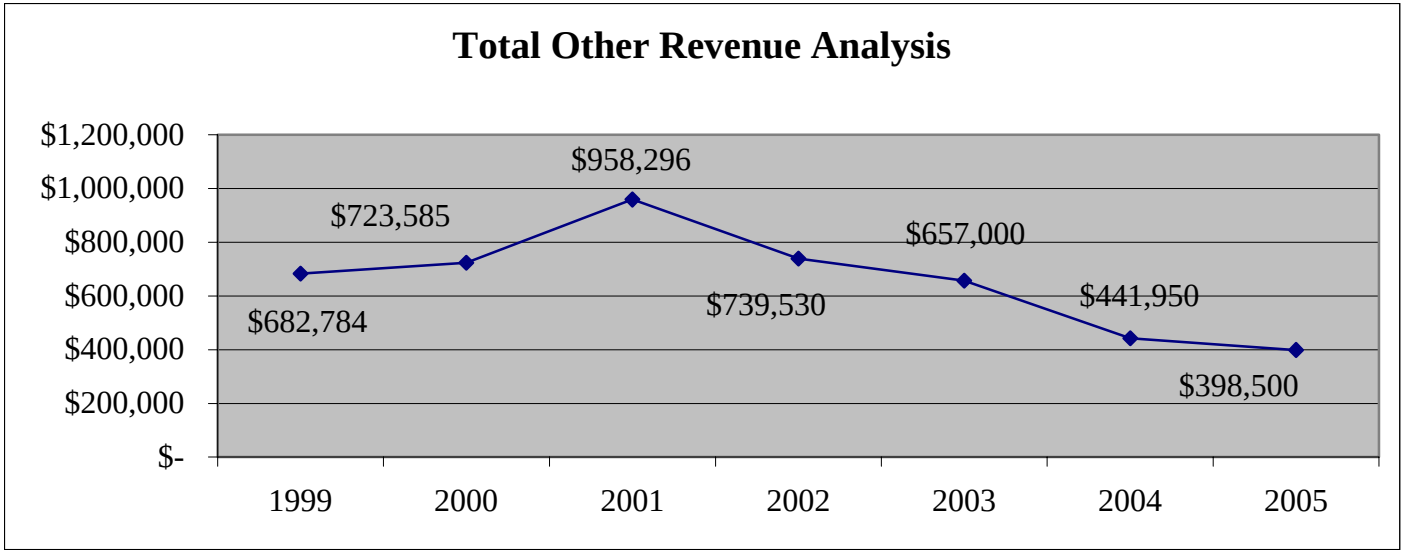
1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
$307,270	$420,471	$530,814	$546,751	$536,302	$593,855	$997,138



Other revenues

These revenues include those that can not be classified in the categories previously listed. The largest of these include interest earnings on city investments, health insurance employee reimbursements for the reimbursement of those coverages not covered by the city, and sale of recycled waste on the commodities market. These revenue had been consistently increasing until fiscal year 2002 when it dropped due to no lease proceeds as were included in 2001 and a large reduction in miscellaneous revenue being collected from the school department. There was a further reduction in the 2003 budget primarily due to a large reduction in interest revenue, because of the current interest rates available due to the economic down turn we are experiencing. In the fiscal year 2004 and again in the 2005 budget there was again a reduction due to interest rate deterioration.

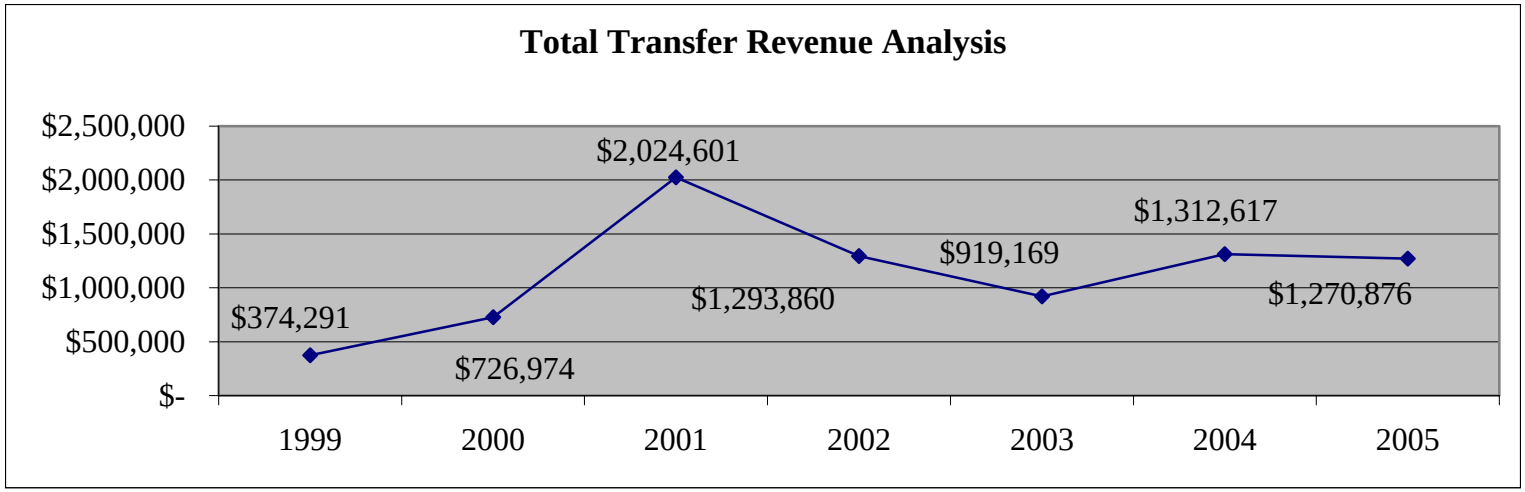
1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
$682,784	$723,585	$958,296	$739,530	$657,000	$441,950	$398,500



Transfer revenues

These revenues include those amounts transferred from other funds of the city into the General Fund to fund various projects included within the city's general fund budget. Actual receipts are not consistent from one year to the next, as the level is driven by what types of projects are included within the budget and whether the revenues have been collected within other funds to complete them. Hence, needing to be transferred into the General Fund to cover the appropriations. In the fiscal year 2004 budget, these transfers had increased due to an increase in the amount of general fund ambulance expenditures being covered by the ambulance fund, an increase in the amount of recreational impact fees transferred in to cover capital projects for the parks and recreation "10 year plan for the parks," and a new transfer from the waste water treatment plant to cover a portion of their technological expenditures budgeted within the general fund (Finance Department). In the fiscal year 2005 budget, these transfers have been slightly reduced due to the fact that the ambulance fund transfer was reduced back to levels prior to 2004 in order to sustain the fund and the waste water treatment fund transfers have been increased to include a transfer to cover the costs of the sewers and drains crew within the public works department and 50% of the debt service expenditure on the 1988 sewer bond. These 2 changes net to a slight increase in the appropriated level.

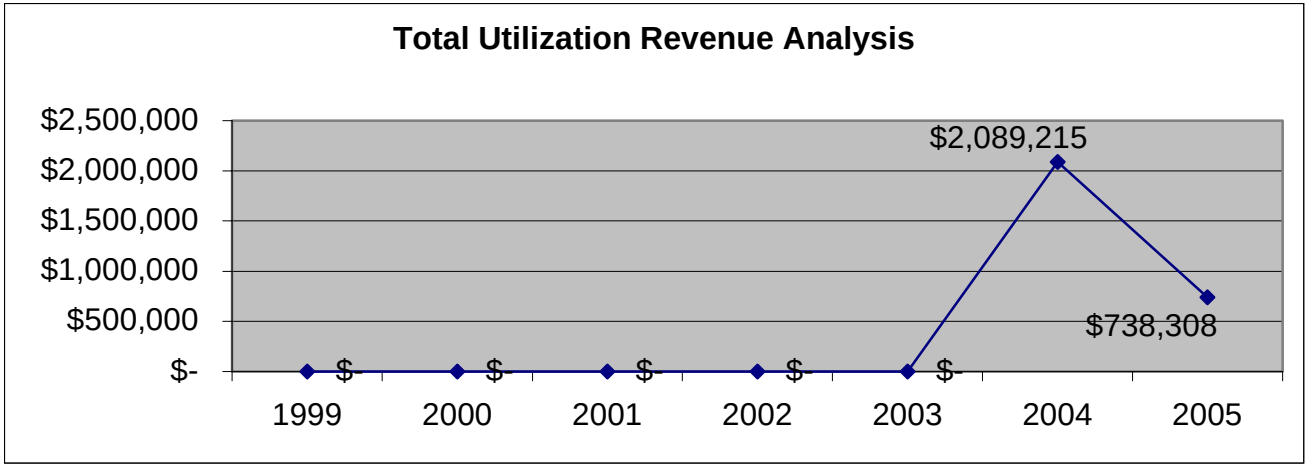
1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
$374,291	$726,974	$2,024,601	$1,293,860	$919,169	$1,312,617	$1,270,876



Utilization of Prior Year Surplus revenues

These revenues represent the budgeted utilization of prior year undesignated fund balance amounts of both the city and the school department, in order to balance the total revenues with the total appropriations of the budget. The purpose for utilizing fund balance is to minimize the impact of the mil rate increase in a given budgeted year by utilizing accumulated surpluses instead of levying property taxes. The actual history reflects that although a utilization was budgeted, this transfer from undesignated fund balance was not necessary as there were other revenues which came in higher than estimated which covered this amount which would have otherwise been transferred. The city is cognizant of its fund balance policy, which mandates an undesignated fund balance level between 8.33% and 10% of budgeted appropriations. This policy is maintained with the current budgetary level of utilization of fund balance if it all were to be utilized. It has greatly been reduced in the fiscal year 2005 budget due to the diminishing level of fund balances over the 10% policy level.

1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
$0	$0	$0	$0	$0	$2,089,215	$738,308



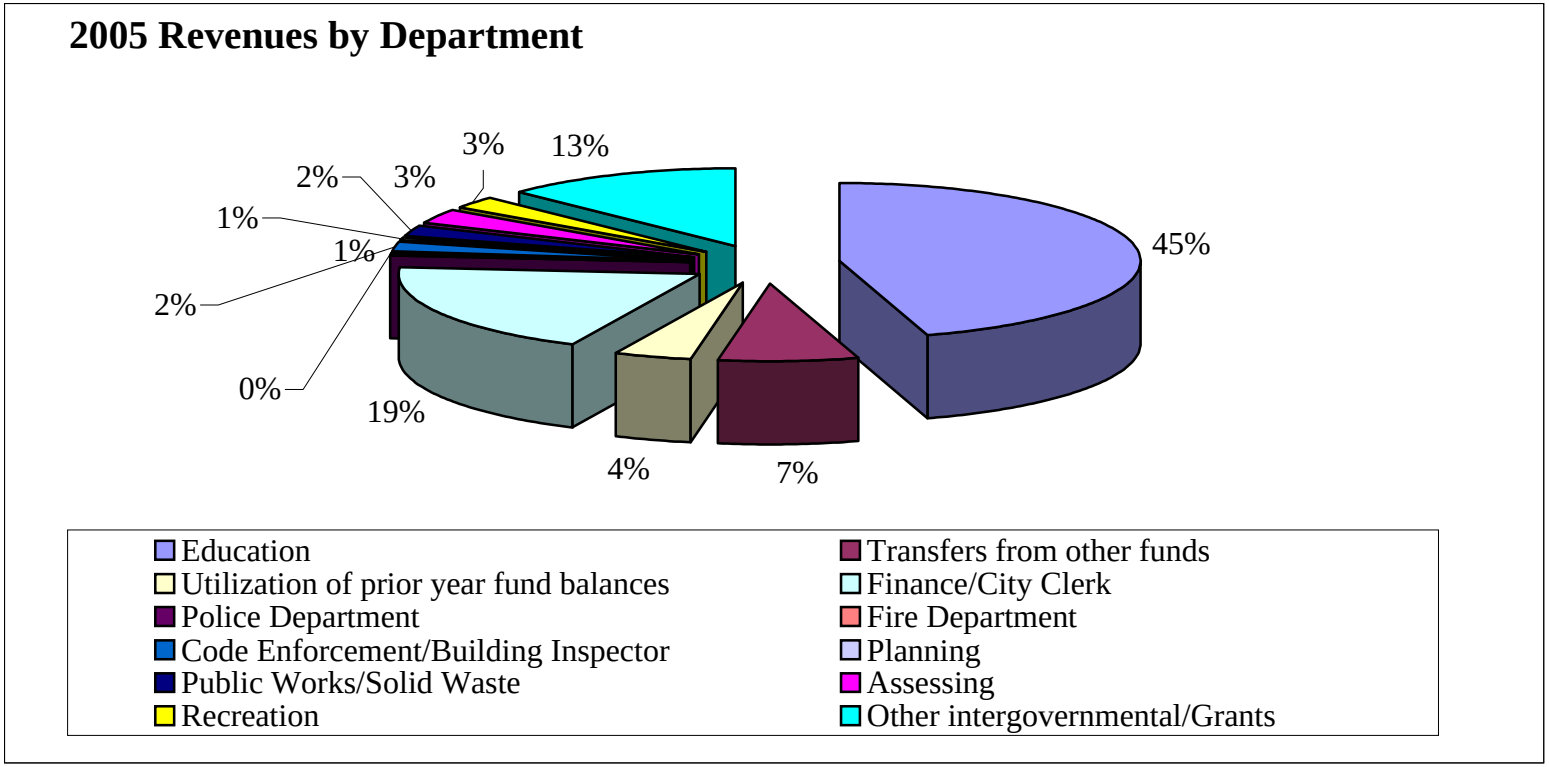
City of Saco, Maine
Revenue Summary, Continued

Revenues by Department

The next chart graphically depicts revenues by department. The bulk of city non-tax revenues, at 45.41%, are received from the Education Department with their state aid to education monies. This allocation has increased slightly over last year due to additional Medicaid monies received by the school department from the State of Maine.

Projected Revenue by Department:	FY 2004	Percentage of Total	FY 2005	Percentage of Total
Education	$ 7,892,269	44.00%	$ 7,975,636	45.41%
Transfers from other funds	$ 1,312,617	7.32%	$ 1,270,876	7.24%
Utilizations of prior year fund balances	$ 2,089,215	11.65%	$ 738,308	4.20%
Finance/City Clerk	$ 2,991,100	16.68%	$ 3,412,040	19.43%
Police Department	$ 97,555	0.54%	$ 112,155	0.64%
Fire Department	$ 7,650	0.04%	$ 19,250	0.11%
Code Enforcement/Building Inspector	$ 273,000	1.52%	$ 315,631	1.80%
Planning	$ 64,400	0.36%	$ 87,900	0.50%
Public Works/Solid Waste	$ 415,200	2.31%	$ 428,200	2.44%
Assessing	$ 525,000	2.93%	$ 525,000	2.99%
Recreation	$ 100,000	0.56%	$ 100,000	2.60%
Other intergovernmental/Grants	$ 2,168,192	12.09%	$ 2,222,692	12.65%
TOTAL	**$ 17,936,197**	**100.00%**	**$ 17,564,271**	**100.00%**

City of Saco, Maine
Revenue Summary, Continued



EXPENDITURE SUMMARY

City of Saco, Maine
Expenditure Summary

The Expenditure summary displays budget allocations by department or category and includes past and current years for comparative purposes. The total expenditure summary line for the 2005 Approved budget offers the total funds necessary to operate the City of Saco, Maine. This expenditure summary provides a compilation of all City appropriations for 2005. Figures listed on this table are explained in detail later in the budget document.

Departments	**2001 Actual**	**2002 Actual**	**2003 Actual**	**2004 Budget**	**2005 Budget**
Legislative:	$17,258	$18,149	$16,468	$20,100	$20,100
City Administration:	$165,426	$173,027	$179,103	$190,509	$196,803
Finance:	$257,237	$267,129	$357,861	$351,115	$339,533
Technology:	$0	$689	$4,225	$176,794	$267,990
City Clerk:	$197,670	$188,937	$145,323	$179,159	$177,802
Assessor:	$133,975	$165,628	$151,954	$156,906	$183,099
City Building Maintenance:	$69,124	$84,870	$137,015	$87,366	$91,149
Legal:	$118,747	$128,497	$273,891	$180,000	$115,000
Police Department:	$1,939,548	$2,194,781	$2,255,666	$2,360,970	$2,468,233
Fire Department:	$1,252,807	$1,365,189	$1,521,706	$1,732,041	$1,814,455
Building Inspections:	$144,296	$159,586	$165,022	$186,547	$196,832
Planning & Econ Development:	$212,991	$196,654	$224,559	$200,398	$236,318
Public Works Department:	$3,197,577	$3,384,743	$3,512,757	$3,534,056	$3,801,038
Public Agencies:	$374,144	$404,486	$392,252	$486,800	$523,717
Parks and Recreation Department:	$356,373	$408,307	$456,610	$510,805	$591,605
Debt Service:	$2,090,891	$1,866,463	$1,673,623	$1,723,811	$1,741,770
Employee Benefits:	$1,606,367	$1,783,089	$1,992,268	$2,244,205	$2,157,570
Insurances:	$126,826	$149,947	$220,996	$181,794	$199,973
Contingency:	$145,653	$115,366	$38,608	$218,500	$163,500
Education K-12:	$18,161,929	$19,619,605	$20,655,631	$21,429,853	$22,967,853
York County Tax:	$356,525	$604,281	$795,896	$747,821	$772,182
Capital Improvement Projects:	$1,326,855	$1,433,778	$2,728,263	$349,620	$587,000
TOTAL OPERATING & CAPITAL PROJECTS:	**$32,252,222**	**$34,713,201**	**$37,899,697**	**$37,249,171**	**$39,613,522**

City of Saco, Maine
Expenditure Summary, Continued

The chart listed above does not include the budgeted overlay of $400,000 for both fiscal year 2004 and 2005 or the Tax Incremental Finance District transfer of $600,000 and $700,000 respectively for fiscal years 2004 and 2005. These two items combined with the total from the chart of $39,613,522 bring total budgeted expenditures for fiscal year 2005 to $40,713,522.

Graphical representations of total appropriations by various categories can be found on previous pages of this document.

PERSONNEL SECTION

City of Saco, Maine
Personnel Section

PERSONNEL OVERVIEW

The personnel section of the city budget consists of two sections. The first section is a personnel summary that lists the number of positions approved in each department through the budget process in the prior 3 years, the current year and the need for new positions as projected by department heads for the next year. A citywide position count is also listed. Elected officials are not listed as they are not full time employees of the city and their hours vary significantly.

The second section is the position classification plan, which is a listing of employee positions by department, by title, and salary or hourly rate for the current budget year and for the previous budget year. Most of the positions listed are unionized with the exception of 17 of the department head positions. Listed salaries do not include overtime or midyear pay changes. During the end of fiscal year 2004 all 8 of the city's bargaining unit contracts were ratified with 3% increases for all employees each year for the next 3 years. The fiscal year 2005 budget therefore includes this 3% increase for all union employees. All non-union employees receive the same increase as is bargained with the unions. They also have the opportunity to receive up to 3% more based on a performance evaluation conducted by the City Administrator. Goals are established at the beginning of each year and included within the city's strategic planning process, if these goals are achieved, the non-union employees can receive additional merit pay for these successes. It is averaged that non-union employees receive a 4.5% increase based on this structure. The fiscal year 2005 budget therefore includes this 4.5% increase for all non-union employees.

The city's Personnel Policy dictates and describes the performance evaluation process mentioned above for non-union employees.

For fiscal year 2005, the approved budget includes the addition of 1 full time position, the increasing of 1 part time position to full time and the deletion of 1 full time position. These would include: the addition of a recycling coordinator and educator within the department of public works and the net elimination of one half of a position within the city's finance department due to efficiencies being realized with the city's new software system purchased in fiscal year 2004. In this regard, one position is being eliminated and another part time position is being increased to full time.

City of Saco, Maine
Personnel Section, Continued

Department	Position(s)	2002	2003	2004	2005	2006
Administration	Executive Secretary	1	1	1	1	1
	City Administrator	1	1	1	1	1
	PersonelSecretary	1	1	1	1	1
Finance	Finance Director	1	1	1	1	1
	Tax Collector	1	1	1	1	1
	Accounts Payable Clerk	1	1	1	1	1
	Account Rec. Clerk	1	1	1	1	1
	Payroll Clerk	1	1	1	0	0
	Billing Clerk	1	1	1	1	1
	Clerk	2.5	2.5	2.5	3	3
	Information Technology (IT) Director	0	1	1	1	1
	IT Assistant Director	0	0	0	0	1
City Clerk	Deputy City Clerk (GA)	1	1	1	1	1
	City Clerk	1	1	1	1	1
Assessor's	Admin. Asst.	1	1	1	1	1
	Tax Assessor	1	1	1	1	1
	Clerk	1	1	1	1	1
Code Enforcement	Admin. Asst.	1	1	1	1	1
	Building Inspector	1	1	1	1	1
	Asst. Code Enf.	1	1	1.5	1.5	1.5
	Electrical Inspector	.5	.5	.5	.5	.5
	Custodian	1	1	1	1	1
Planning	Economic Dev. Dir	1	1	1	1	1
	City Planner'	1	1	1	1	1
	Secretary	1	1	1	1	1
Total City Hall		**24**	**25**	**25.5**	**25**	**26**
Police	Dispatcher	10	10	10	10	10
	Deputy Police Chief	1	1	1	1	1
	Police Sergeant	5	5	5	5	5

City of Saco, Maine
Personnel Section, Continued

	Court Officer	1	1	1	1	1
	Patrolman	19	19	19	19	20
	Police Chief	1	1	1	1	1
	Police Corporal	3	3	3	3	3
	Detective	5	5	5	5	5
	Secretary	1	1	1	1	1
Total Police		**46**	**46**	**46**	**46**	**47**
Fire Department	Deputy Fire Chief	2	2	2	2	2
	Captain Fire	4	4	4	4	4
	Fireman/EMT	16	20	24	24	24
	Lieutennant	4	4	4	4	4
	Chief	1	1	1	1	1
	Secretary	1	1	1	1	1
Total Fire		**28**	**32**	**36**	**36**	**36**
Public Works	Director of PW	1	1	1	1	1
	Admin. Asst.	1	1	1	1	2
	Secretary	.5	.5	1	1	1
	Engineer	1	1	1	1	1
	Engineer Tech	0	0	0	1	1
	Laborer	4	4.75	4.75	4.75	4.75
	Forman	4	4	4	4	4
	Truck Driver	12	12	12	11	13
	Heavy Equip. Oper	1	1	1	1	1
	Light Equip. Oper	1	1	1	1	1
	Transfer Station Oper	1	1	1	1	1
	Recycling Director/ Educator	0	0	0	1	1
	Maint. Clerk	1	1	1	1	1
	Garage Foreman	1	1	1	1	1
	Mechanic	4	4	4	4	4
Total Public Works		**32.5**	**33.25**	**33.75**	**34.75**	**37.75**
Parks & Recreation	Park Laborer	1	1.75	1.75	1.75	1.75

City of Saco, Maine
Personnel Section, Continued

	Foreman	1	1	1	1	1
	Program Leader	1	1	1	1	1
	Park/Rec Dir.	1	1	1	1	1
	Secretary	1	1	1	1	1
	Park/Rec Tech	1	1	1	1	2
Total Parks & Rec.		**6**	**6.75**	**6.75**	**6.75**	**7.75**
Total GENERAL FUND		**136.5**	**143**	**148**	**148.5**	**154.5**
Wastewater TP	Superintendent	1	1	1	1	1
	Mechanic	3	3	3	3	3
	Operator	3	3	3	3	3
	Lead Operator	1	1	1	1	1
	Admin. Asst.	1	1	1	1	1
	Clerk	0.5	0.5	1	1	1
	Technician	1	1	1	1	1
	Chief Operator	1	1	1	1	1
	Mechanic	1	1	1	1	1
	Mechanic 2	0	0	0	0	1
	Instrumentation Specialist	0	0	0	0	1
Total Wastewater		**12.5**	**12.5**	**13**	**13**	**15**
Total All Departments		**149**	**155.5**	**161**	**161.5**	**169.5**

City of Saco, Maine
Personnel Section, Continued

City of Saco, Maine
Public Works Department
For Fiscal Year Ending June 30, 2005

Employee	2004 Wages	2005 Wages
500101- Department Head Wages		
	$ 71,100	$ 73,296
Total 500101	**$ 71,100**	**$ 73,296**
500102- Supervisory Wages		
	$ 57,582	$ 59,352
	$ 50,206	$ 53,218
	$ 37,556	$ 39,434
	$ 41,415	$ 42,658
	$ 37,556	$ 39,434
	$ 37,556	$ 39,434
	$ 44,932	$ 46,954
	$ 36,185	$ 37,271
	$ 40,727	$ 42,763
Total 500102	**$ 383,716**	**$ 400,518**
500103- Non Supervisory Wages		
	$ 40,060	$ 41,292
	$ 33,250	$ 34,248
Total 500103	**$ 73,310**	**$ 75,539**
500104- Court Officers/Clerical Wages		
	$ 32,318	$ 34,257
	$ 15,756	$ 16,229
Total 500104	**$ 48,074**	**$ 50,486**

City of Saco, Maine
Personnel Section, Continued

500130- Laborer Wages				
	$	13,926	$	14,343
	$	13,926	$	14,343
Total 500130	**$**	**27,851**	**$**	**28,687**
500131- Equipment Operators				
	$	35,178	$	36,937
	$	29,565	$	31,043
	$	29,565	$	30,452
	$	29,565	$	30,452
	$	29,565	$	31,043
	$	29,565	$	30,452
Total 500131	**$**	**183,004**	**$**	**190,380**
500132- Truck Driver Wages				
	$	29,458	$	30,931
	$	29,458	$	30,931
	$	29,458	$	30,931
	$	27,851	$	29,244
	$	29,458	$	30,931
	$	28,387	$	29,806
	$	27,851	$	29,244
	$	27,851	$	28,687
	$	29,458	$	30,931
	$	27,851	$	28,687
	$	29,565	$	10,151
	$	29,458	$	30,931
	$	27,851	$	28,687
Total 500132	**$**	**373,956**	**$**	**370,090**

City of Saco, Maine
Personnel Section, Continued

500133- Mechanic Wages		
	$ 34,921	$ 35,969
	$ 34,921	$ 35,969
	$ 34,921	$ 35,969
	$ 28,922	$ 29,790
Total 500133	**$ 133,686**	**$ 137,696**
TOTAL PUBLIC WORKS DEPT.	**$ 1,294,696**	**$ 1,326,693**

City of Saco, Maine
Fire/Ambulance Department
Fiscal year ending June 30, 2005

Employee	2004 Wages	2005 Wages
500101- Department Head Wages		
	$ 67,495	$ 69,580
Total 500101	**$ 67,495**	**$ 69,580**
500102- Supervisory Wages		
	$ 61,494	$ 63,395
	$ 57,974	$ 59,765
Total 500102	**$ 119,468**	**$ 123,159**
500104- Court Officer/Clerical Wages		
	$ 30,420	$ 31,333
Total 500104	**$ 30,420**	**$ 31,333**
500110- Firefighter/EMT Wages		
	$ 34,005	$ 37,527
	$ 34,616	$ 38,202
	$ 33,765	$ 37,262

	$ 33,765	$ 37,262
	$ 33,961	$ 37,479
	$ 42,785	$ 47,216
	$ 36,123	$ 39,865
	$ 33,961	$ 37,479
	$ 34,005	$ 37,527
	$ 36,320	$ 40,082
	$ 33,219	$ 36,659
	$ 43,440	$ 47,939
	$ 33,852	$ 37,358
	$ 33,459	$ 36,924
	$ 33,459	$ 36,924
	$ 33,262	$ 36,707
	$ 43,440	$ 47,939
	$ 34,616	$ 38,202
	$ 36,888	$ 40,708
	$ 42,785	$ 47,216
	$ 34,988	$ 38,611
	$ 36,123	$ 39,865
	$ 34,616	$ 38,202
	$ 33,961	$ 37,479
	$ 34,201	$ 37,744
	$ 33,568	$ 37,045
	$ 34,201	$ 37,744
	$ 34,398	$ 37,961
	$ 31,843	$ 35,141
	$ 31,843	$ 35,141
	$ 31,843	$ 35,141
	$ 31,843	$ 35,141
Total 500110	**$ 1,125,153**	**$ 1,241,687**
TOTAL FIRE/AMBULANCE DEPT.	**$ 1,342,535**	**$ 1,465,759**

City of Saco, Maine
Personnel Section, Continued

City of Saco, Maine
Police Department
For Fiscal Year Ending
June 30, 2005

Employee	2004 Wages	2005 Wages
500101- Department Head Wages		
	$ 66,253	$ 68,299
Total 500101	**$ 66,253**	**$ 68,299**
500102- Supervisory Wages		
	$ 60,641	$ 62,518
Total 500102	**$ 60,641**	**$ 62,518**
500104- Court Officers/Clerical Wages		
	$ 33,644	$ 35,663
	$ 37,622	$ 38,751
Total 500104	**$ 71,266**	**$ 74,413**
500105- Police Investigators		
	$ 44,679	$ 46,020
	$ 44,893	$ 46,240
	$ 44,893	$ 46,240
	$ 41,469	$ 42,713
	$ 45,910	$ 47,287
	$ 42,994	$ 44,283
	$ 43,234	$ 44,531
	$ 39,917	$ 41,114
	$ 41,576	$ 42,823
	$ 45,535	$ 46,901
	$ 37,926	$ 39,064
Total 500105	**$ 473,027**	**$ 487,218**

City of Saco, Maine
Personnel Section, Continued

500106- Patrolmen

	$ 36,963	$ 38,072
	$ 36,064	$ 37,146
	$ 39,917	$ 41,114
	$ 39,189	$ 40,365
	$ 37,177	$ 38,293
	$ 38,012	$ 39,152
	$ 37,263	$ 38,381
	$ 37,177	$ 38,293
	$ 36,963	$ 38,072
	$ 36,963	$ 38,072
	$ 37,926	$ 39,064
	$ 39,189	$ 40,365
	$ 40,131	$ 41,335
	$ 31,634	$ 32,583
	$ 36,064	$ 37,146
	$ 36,064	$ 37,146
	$ 31,634	$ 32,583
	$ 31,634	$ 32,583
	$ 31,634	$ 31,634
Total 500106	**$ 691,602**	**$ 711,401**

500107- Dispatchers

	$ 32,885	$ 33,871
	$ 33,342	$ 34,343
	$ 33,342	$ 34,343
	$ 34,653	$ 35,692
	$ 34,840	$ 35,885
	$ 32,698	$ 33,679
	$ 33,342	$ 34,343
	$ 30,805	$ 31,729
	$ 28,226	$ 29,072
	$ 30,805	$ 31,729
Total 500107	**$ 324,938**	**$ 334,686**

City of Saco, Maine
Personnel Section, Continued

500108- Cross Guards/Animal Control		
	$ 5,260	$ 5,418
	$ 5,260	$ 5,418
	$ 5,260	$ 5,418
	$ 5,260	$ 5,418
	$ 17,030	$ 17,541
	$ 5,260	$ 5,418
	$ 5,260	$ 5,418
	$ 5,260	$ 5,418
	$ 5,260	$ 5,418
Total 500108	**$ 59,110**	**$ 60,883**
500109- COPS Grant Officers		
	$ 46,045	$ 47,426
Total 500109	**$ 46,045**	**$ 47,426**
TOTAL POLICE DEPARTMENT	**$ 1,792,881**	**$ 1,846,843**

City of Saco, Maine
Administration Department
For the year ending June 30, 2005

Employee	2004 Wages	2005 Wages
500101- Department Head Wages		
	$ 84,994	$ 87,000
Total 500101	**$ 84,994**	**$ 87,000**
500103- Non Supervisory Wages		
	$ 43,186	$ 45,777
Total 500103	**$ 43,186**	**$ 45,777**

City of Saco, Maine
Personnel Section, Continued

500104- Court Officers/Clerical Wages				
	$	35,152	$	36,226
Total 500104	**$**	**35,152**	**$**	**36,226**
TOTAL CITY ADMINISTRATION	**$**	**163,332**	**$**	**169,003**

City of Saco, Maine
Finance Department
For the year ending June 30, 2005

Employee		**2004 Wages**		**2005 Wages**
500101- Department Head Wages				
	$	75,898	$	78,243
Total 500101	**$**	**75,898**	**$**	**78,243**
500102- Supervisory Wages				
	$	40,378	$	41,589
Total 500102	**$**	**40,378**	**$**	**41,589**
500103- Non Supervisory Wages				
	$	46,800	$	48,240
Total 500103	**$**	**46,800**	**$**	**48,240**
500104- Court Officers/Clerical Wages				
	$	20,264	$	26,090
	$	35,048	$	36,099
	$	33,800	$	-
	$	25,331	$	26,090
	$	26,312	$	27,101
	$	12,922	$	13,310
	$	26,806	$	27,610
Total 500104	**$**	**180,483**	**$**	**156,301**
TOTAL FINANCE DEPARTMENT	**$**	**343,559**	**$**	**324,373**

City of Saco, Maine
Personnel Section, Continued

City of Saco, Maine
City Clerk Department
For the year ending June 30, 2005

Employee	2004 Wages	2005 Wages
500101- Department Head Wages		
	$ 49,071	$ 50,575
Total 500101	**$ 49,071**	**$ 50,575**
500104- Court Officers/Clerical Wages		
	$ 35,822	$ 36,896
Total 500104	**$ 35,822**	**$ 36,896**
TOTAL CITY CLERK DEPARTMENT	**$ 84,892**	**$ 87,471**

City of Saco, Maine
Assessing Department
For the year ending June 30, 2005

Employee	2004 Wages	Total 2005 Wages
500101- Department Head Wages		
	$ 58,032	$ 59,773
Total 500101	**$ 58,032**	**$ 59,773**
500104- Court Officers/Clerical Wages		
	$ 25,844	$ 26,619
	$ 36,036	$ 37,117
Total 500104	**$ 61,880**	**$ 63,736**
TOTAL ASSESSING DEPARTMENT	**$ 119,912**	**$ 123,509**

City of Saco, Maine
Personnel Section, Continued

City of Saco, Maine
Building Maintenance Department
For the year ending June 30, 2005

Employee	2004 Wages	2005 Wages
500103- Non Supervisory Wages		
	$ 28,834	$ 29,699
Total 500103	**$ 28,834**	**$ 29,699**
TOTAL BUILDING MAINTENANCE DEPT	**$ 28,834**	**$ 29,699**

City of Saco, Maine
Building Inspections/Zoning Department
For the year ending June 30, 2005

Employee	2004 Wages	2005 Wages
500101- Department Head Wages		
	$ 52,728	$ 54,310
Total 500101	**$ 52,728**	**$ 54,310**
500103- Non Supervisory wages		
	$ 43,708	$ 45,058
	$ -	$ 17,500
Total 500103	**$ 43,708**	**$ 62,558**
500104- Court Officers/Clerical Wages		
	$ 36,790	$ 37,894
Total 500104	**$ 36,790**	**$ 37,894**

City of Saco, Maine
Personnel Section, Continued

500119- Electrical Inspector				
	$	22,399	$	23,071
Total 500119	**$**	**22,399**	**$**	**23,071**
TOTAL BUILDING INSPECTIONS	**$**	**155,625**	**$**	**177,832**

City of Saco, Maine
Planning and Economic Development dept.
For the year ending June 30, 2005

Employee	2004 Wages		2005 Wages	
500101- Department Head Wages				
	$	61,100	$	64,766
Total 500101	**$**	**61,100**	**$**	**64,766**
500103- Non Supervisory Wages				
	$	55,026	$	56,719
Total 500103	**$**	**55,026**	**$**	**56,719**
500104- Court Officers/Clerical Wages				
	$	25,324	$	26,084
	$	**25,324**	**$**	**26,084**
TOTAL PLANNING/ECON. DEV.	**$**	**141,450**	**$**	**147,568**

City of Saco, Maine
Parks & Recreation Department
For the year ending June 30, 2005

Employee	2004 Wages	2005 Wages
500101- Department Head Wages		
	$ 56,039	$ 57,762
Total 500101	**$ 56,039**	**$ 57,762**
500102- Supervisory Wages		
	$ 37,066	$ 44,733
Total 500102	**$ 37,066**	**$ 44,733**
500104- Court Officer/Clerical Wages		
	$ 25,324	$ 26,084
Total 500104	**$ 25,324**	**$ 26,084**
500130- Laborer Wages		
	$ 25,752	$ 29,693
	$ 28,430	$ 32,538
	$ 30,765	$ 39,509
	$ 13,926	$ 14,343
	$ 13,926	$ 14,343
Total 500130	**$ 112,797**	**$ 130,426**
TOTAL PARKS & RECREATION	**$ 231,226**	**$ 259,005**

City of Saco, Maine
Waste Water Treatment Plant
For the year ending June 30, 2005

Employee	2004 Wages	2005 Wages
500102-Supervisory Wages		
	$ 60,538	$ 62,408
	$ 47,965	$ 49,404
Total 500102	**$ 108,503**	**$ 111,812**
500103- Non Supervisory Wages		
	$ 38,064	$ 39,206
	$ 32,906	$ 34,551
	$ 38,688	$ 39,849
Total 500103	**$ 109,658**	**$ 113,605**
500104- Court Offciers/Clerical Wages		
	$ 33,114	$ 34,107
	$ 12,922	$ 13,310
	$ 10,504	$ 10,819
Total 500104	**$ 56,540**	**$ 58,236**
500133- Mechanic Wages		
	$ 45,219	$ 46,576
	$ 41,600	$ 43,705
	$ 86,819	**$ 90,281**
TOTAL WASTE WATER TREATMENT PLANT	**$ 361,519**	**$ 373,934**

DEPARTMENTAL NARRATIVES, STRATEGIC GOALS AND OBJECTIVES AND APPROPRIATION HISTORY

City of Saco, Maine
Legislative Department Narrative

Fiscal Year 2005 Established Goals and Objectives

The goals and objectives of the City Council are established through their endorsement of the city's recently completed Strategic Plan. The goals of the City Council have been broken out into 9 Strategic Goal areas that can be found within the Strategic Planning Process of this document. Each department has then established strategic objectives within each of these 9 strategic goal areas in order to achieve the results deemed priority and necessity by the City Council. This approach assures that all levels of city government are working towards the same result. We call it our mechanism of "Managing For Results." This is a new approach as the Strategic Plan was completed only in March of 2004. In next years budget, we hope to incorporate Performance Measures that are now being established in order to report results of this strategic planning process.

Fiscal Year 2004 Results of Goals and Objectives

The City of Saco's 2004 adopted budget identified the primary objectives to be accomplished during 2003 and 2004. Within the City of Saco, City Councilors are elected for terms of two years. They therefore set their goals and objectives at the beginning of their 2-year term. They meet in December, after the November election, and establish these 2 year goals. The following paragraphs describe these goals set for 2003 and 2004 and objectives and some of the results achieved to date.

City Council/City Administration 2-year Goals and Objectives (established in January 2002)

- **To implement the recommendations of the Camp Ellis Beach erosion Study Report and Saco Bay Beach Regional Beach Management Report.** These reports call for applying sand from the river to the beach and lowering, shortening, and roughening the jetty. The City Council is committed to applying resources to meeting this goal. A letter dated April 30, 2003 from Commissioner Dawn R. Gallagher of the State of Maine Department of Environmental Protection (DEP) outlines an agreement with the City of Saco until such time as the U.S. Army Corps of Engineers implements a mitigation plan. The State Planning Office's Maine Coastal Program representatives have discussed a hazard mitigation plan that would identify methods for further protecting public infrastructure through flood proofing and relocation. The city will be pursuing funding from FEMA's new Section 322 Planning Program which is expected to award funds in November of 2004. An analysis of recent trends and management alternatives report by Peter A. Slovinsky and Stephen M. Dickinson of the Maine Geological Survey entitled "Variation of Beach Morphology Along the Saco Bay Littoral Cell," details portions of the study which was initiated to research some of the geomorphic trends along the Saco Bay shoreline in the hopes of gaining more understanding of the impacts of the Saco River jetties on the Saco Bay littoral cell. Aerial photographs were used in connection with recent data to estimate shoreline changes along the Saco River. It is suggested that the monitoring program include spatial coverage, mean high water line variation, aerial photography, sediment sampling and current and wave sampling. The Maine Geological Survey along with

scientists at the University of Maine in Orono have received grant awards which will permit projects that will provide data vital to understanding sediment migration pathways within Saco Bay, and will develop a hydrodynamic framework for the processes governing sediment movements within the bay. A bill entitled, "Camp Ellis Beach Restoration Act," was introduced to the United States Senate on February 7, 2003. Senator Susan Collins, State of Maine, in conjunction with Senator Olympia Snow, introduced the bill which was read twice and referred to the Committee on Environment and Public Works. The bill authorizes the Secretary of the Army to carry out, under Section 111 of the River and Harbor Act of 1968, a project for the mitigation of shore damage attributable to the project for navigation, Saco River, Maine. In defining the cost-benefit ratio, Congress finds that the overall benefits of the mitigation project carried out under subsection (1) exceeds the costs of the mitigation project. The Congressional and Senate Committee recommends that the maximum amount of federal funds that may be expended for the project being carried out under section of the River and Harbor Act of 1968 for the mitigation of shore damages attributable to the project for navigation, Camp Ellis, Saco, Maine shall be $10,000,000. Mayor Johnson has urged local and State representatives to recognize the urgency of the legislation needed to address the matter of erosion at Camp Ellis and the long term effects this will have on our community. He has reminded those in the position of assisting with a long-term solution to this problem that from 1980 to 1998, the ocean has swallowed up 36 homes and an estimated four million cubic yards of sand.

- **To comprehensively address solid waste issues including resolving issues with the Maine Energy Recovery Company, increasing recycling efforts, and seeking alternate disposal methods.** These efforts to include the recent formulation of a Regional Recycling committee with representatives from not only the City of Saco, but also Biddeford, Old Orchard Beach and Scarborough. The goals for this committee will be: (1) To promote waste reduction and recycling of municipal solid waste (MSW). This will result in a cleaner environment and extend the life of disposal facilities for generations to come. (2) Evaluate the feasibility of a regional recycling facility which may lead to an alternative to current recycling facilities for the participating multi-communities decreasing long-term costs. (3) Evaluate the long term alternatives for the disposal of MSW which will hopefully increase the utilization of best practices that will lead to the most cost effective environmentally appropriate for this type of disposal. (4) Joint contracting for the household hazardous waste collection process. The Solid Waste Management and Recycling Team (SMART) have met regularly during the year. In addition to the hiring of a recycling officer and the institution of the semi-automated recycling and automated trash pick up program on January 6, 2003, this program has already seen an increase in the number of residents recycling and a decrease in the amount of waste being taken to MERC. The Public Works Department and the Recycling Division now have the capability to accept fluorescent light bulbs and ballasts.

- **To maintain roads, infrastructure and utilities to a high standard and invest in downtown infrastructure improvements.** The City Council will update it's Road Surface Management Survey in the coming year and although only appropriating $7,120

in the initial budget process, a supplemental appropriation was made after the budget adoption increasing the appropriation by $500,000. The city also has continual involvement in the Destination Tomorrow program instituted by the Portland Area Comprehensive Transportation Committee (PACTS). The Destination Tomorrow is a long-range transportation plan for the Greater Portland metropolitan planning organization which addresses current problems of congestion, accessibility and mobility while laying the framework for the transportation system of tomorrow. The plan acknowledges today's fiscal, political and social realities while incrementally extending beyond the status quo to better integrate the disciplines of transportation and land use planning through regional collaboration. Considering the substantial traffic growth in the next 25 years which will bring congestion and safety concerns and that transportation investments need a regional focus that addresses long-term needs, we are committed to working with PACTS and securing for the City of Saco the most cost-effective services to our roads and transportation system. Transportation funding levels have consistently been inadequate and will fall increasingly short as demand grows. Obviously pushing our primary focus is vital to successfully securing funding for our specific locations.

While infrastructure is commonly considered to be streets and utilities, the cities parks and recreation facilities are also infrastructure. We have made progress in increasing this resource by approval of the open space bond and by developing a system to purchase land for this purpose. A committee has been organized and a scoring system has been developed and approved by the City Council. Technology infrastructure also continues to be integrated. The property valuation update will soon be accessible on the city's web site. The city is expanding its network capabilities with a new computer server located at the police station. The network has linked city and school buildings through the financial software provided by MUNIS. It also houses the IMC's public safety software applications. Our Geographical Information System is enabling the city to display spatial data over the web. The city has developed a number of data layers and plans to make this data available through the web site within a year.

- **To explore revenue sources that reduce reliance on property taxes, including seeking legislative action, review of fees, and creative financing techniques.** All city fees have been updated. The city supported two tax relief resolutions. One supported a one cent increase in the sales tax dedicated to property tax relief proposed by Belfast, Maine. The second supported an act to reduce property taxes statewide which was introduced by the Maine Municipal Association (MMA), which included a citizen initiated petition proposal to provide significant property tax relief, compel comprehensive tax reform and create investments in structural change to achieve efficiencies in the delivery of governmental service, and accomplish the development of an action plan to address Maine's overall tax burden. The city has received monetary sums from the sale of surplus property throughout the budgetary process. A review of all city-owned property is being studied with the goal to find

the best use of its assets through sale or through development. Recreational impact fee receipts have exceeded estimates and are dedicated to the development of new facilities

- **To continue implementation of the Comprehensive Plan and complete a 5-year recreation facilities plan**. Part Three of the Comprehensive Plan sets forth goals and policies for the City of Saco. This chapter sets out the specific activities that the community will need to take to implement those goals and policies. The activities are divided into four groups:

  On-Going Activities- that are already occurring and need to be continued or new activities that need to occur on a continuing basis.
  Short Term Activities- that should be completed within three years of the adoption of this update of the Comprehensive Plan.
  Mid Term Activities- that should be completed within three to five years of the adoption of the update.
  Long Term Activities- that may require five years or more to complete.

In developing this implementation strategy, the City recognizes that its priorities may change over time as opportunities arise, funding sources become available, or the economy improves or declines. To address this situation, the implementation strategy proposes that the Mayor and City Council create a Comprehensive Plan Implementation Committee (CPIC) at the time the plan is adopted. This group will be responsible for overseeing the progress of the City in implementing the plan. The Plan envisions that this group will consist of representatives from the various City committees and members of the general public. It is anticipated that the CPIC will be a working committee that will take on certain implementation responsibilities when other approaches are not feasible. Therefore, the following implementation activities designate the CPIC or other groups to be responsible for some activities.

ON-GOING ACTIVITIES			
Policy Reference	Status	Activity	Suggested Responsibility
B.2.		Acquire land for industrial park expansion if and when it comes on the market	Council, Commission, Administrator, Development Director

		Continue to work cooperatively with Biddeford and OOB on inter-municipal activities and administration	Council, Mayor, All Department Heads
C.18.		Continue to work with the Beach Committee to address erosion issues at Camp Ellis	Council, Administrator, Planner
G.4.		Make improvements to improve Route One traffic flow and safety	Council, Administrator, Public Works Department
G.17./G.28./ G.31		Incorporate provisions for pedestrian and bicycle facilities if feasible into road improvement projects including Routes 5, 9, and 112	Council, Administrator, Public Works Department
G.28.		Continue sidewalk improvement program	Council, Administrator
M.3.		Continue the City's annual capital planning process	Council, Department Heads

SHORT TERM ACTIVITIES			
C.16F.28F.30		Review and update shoreland zoning to reflect updated flood hazard area mapping	Planning Board / CPIC, Conservation Commission, Planner
G.12.		Undertake a study of the options for establishing an improved connection between Routes 5 and 112	Council, Administrator, Public Works Department
G.20.		Undertake an evaluation of urban collectors and identify their future role	Council, Traffic Safety Committee Staff
J.4.		Establish a policy on installation and maintenance of wood play structures	Council, Recreation Department, School Department
		4. Capital Projects	
B.5.		Reconstruct/relocate Gooch Street on Saco Island	Council, Administrator, Public Works Department, Development Director
B.5.		Undertake streetscape improvements on Main Street on Saco Island	Council, Administrator, Public Works Department, Development Director

G.31.		Construct Route 9, Route 112, and Route 5 bike lane	Council, Public Works Department
B.4.		Undertake initial Downtown streetscape improvements	Council, Administrator, Public Works Dept, Development Director
G.27		Construct railroad station/multimodal facility and Saco Island parking (Phase One)	Council, Administrator, Chamber of Commerce, Development Director
		5. Other Activities	
B.4.		Undertake downtown marketing program	Saco Business Association
B.4.		Create a Downtown business attraction program	Saco Business Association, Development Director
B.4.		Improve supply and management of Downtown parking	City, Saco Business Association, Development Director
G.32		Support the establishment of the Eastern Trail	Council, Conservation Commission, Planner

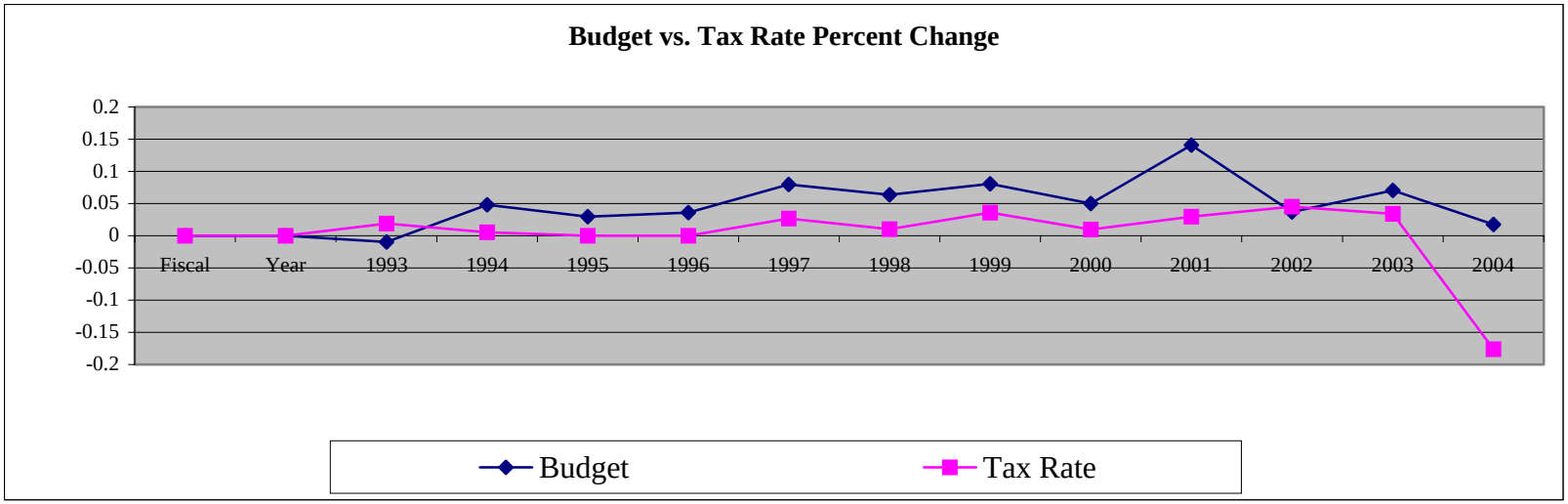
MID TERM ACTIVITIES			
		1. LAND USE REGULATIONS	
		a. Zoning Amendments	
F.16		Review and revise the sign regulations for commercial and industrial uses	Planning Board / CPIC, Development Director, Code Officer
		b. Site Plan and Subdivision Review Revisions	
		2. STUDIES	
F.32.		Undertake study of future extension of roads in the Industrial Park area	Commission, Development Director

I.4.		Undertake an evaluation of the facility needs of the Fire Department	Fire Department
		3. CAPITAL PROJECTS	
G.8.		Upgrade downtown and outer Main Street traffic signalization	Public Works
J.2.		Construct recreation facilities at the Foss Road site	Council, Administrator, Recreation Department, Planner
		4. OTHER ACTIVITIES	
G.2.		Work with the MTA on the creation of a new interchange in the Flag Pond Road area	Council, Traffic Safety Committee, Administrator
G.3.		Work with the MTA on reopening of old Exit 5	Administrator, Council, Traffic Safety
G.6.		Establish program to work with Route One property owners on access management improvements	Council, Public Works Department, Development Director
J.9.		Explore arrangements for the preservation of public use of Clark's Hill with property owner	Council, Mayor, Recreation Department, Planner
LONG TERM ACTIVITIES			
B.5.		Construct additional Saco Island parking as needed to support private redevelopment	Council, Public Works Department, Development Director
G.12.		Develop an improved connector between Routes 5 and 112 if feasible	Council, Administrator
G.13.		Develop alternative access to the Ferry Road/Camp Ellis area if feasible	Council, Administrator, Planner
B.2.		Acquire land needed for the expansion of the Industrial Park	Council, Administrator, Development Director

- **To maintain a stable tax rate,** in part by increasing the commercial-industrial tax base by marketing and constructing industrial parks and redeveloping Saco Island. A stable tax rate is one that increases below or near the rate of inflation. No only has the city met this goal in recent years but also for the past ten years as is illustrated by the following table and graph.

City of Saco, Maine
Budget and Tax Rate History Analysis

Fiscal Year	Budget	Budget Percent Change	Tax Rate	Tax Rate Percent Change	CPI-U Percent Change
1991	$19,963,025	N/A	$17.80	N/A	4.10%
1992	$21,321,151	6,80%	18.35	3.09%	4.00%
1993	$21,112,746	-0.98%	18.70	1.91%	3.90%
1994	$22,127,644	4.81%	18.80	0.53%	3.90%
1995	$22,779,769	2.95%	18.80	0.00%	3.80%
1996	$23,602,658	3.61%	18.80	0.00%	5.10%
1997	$25,485,385	7.98%	19.30	2.66%	2.70%
1998	$27,105,016	6.36%	19.50	1.04%	2.60%
1999	$29,292,972	8.07%	20.20	3.59%	4.40%
2000	$30,751,475	4.98%	20.40	0.99%	5.70%
2001	$35,075,508	14.06%	21.00	2.94%	2.70%
2002	$36,368,197	3.69%	21.95	4.52%	4.70%
2003	$38,927,700	7.04%	22.70	3.42%	4.40%
2004	$38,249,171	1.74%	18.70	-17.62%	N/A
2005	$40,713,522	6.44%	15.90	-14.97%	N/A



- **To provide all City Employees with proper training and equipment**, as well as a safe working environment so that each employee can fulfill the requirements of their positions and can respond pro-actively to the demands placed upon them by their customers. The Police Department Training Policy has been completed and is soon to be implemented city wide. It includes individual development plans, the updating of all training and leave records. An employee survey has been provided with a more positive response each time. A citizen survey form has been provided and all responses are being monitored as they relate to customer service. The public works and treatment plant departments have merged, which has increased productivity and performance.

- **To continue to develop multi-modal transportation** available to residents and visitors to the city; to construct bike paths on Buxton Road, US Route One and Seaside Avenue and work to assess sidewalk and bike path needs. The Amtrak train platform has been completed, which is a multi-modal facility. The Maine Department of Transportation has several various projects scheduled in the coming year for Route 112 and Route 9.

- **To work collectively to keep Saco taxpayers informed and involved in the business of the City through appointments to** the various boards and committees of the City and by encouraging active citizen participation in all of its meetings. Our web site has been updated to include forms and information for the general public. The City of Saco is becoming an efficient and user-friendly central repository of information about city government. By connecting with the site, residents can view calendars of upcoming events and meetings, read meeting agendas and minutes, and find information about connecting with certain departments. Viewers also have the ability to provide feedback on city government and to request specific assistance from various departments. In addition, viewers can now download many forms as necessary for conducting business within the city. Residents can also renew their automobile registrations and snowmobile registrations on-line. The site also serves as a cost-effective method of distributing many different types of documents including budgets, financial reports and ordinances.

- **To continue to work with the Saco School Committee to ensure that the school system establishes and maintains a high educational standard and to provide the students of Saco with excellent school facilities and appropriate staff and materials**. The city and school have finalized a school facilities use agreement that is on the agenda for City Council approval next month. To establish accountability, the Saco School Committee will be using the MUNIS system which will coordinate accounting and reporting functions with the city. The purchase of 80 Beach Street was made for the schools central office and renovations have now been completed.

- **To implement an Enterprise Resource Planning System (ERP).** An enterprise Resource Planning System typically includes the following:
    - A single integrated database that spans all the system modules, ensuring that changes are instantly posted to all modules and avoiding the need for reentry of data.
    - A flexible chart of accounts and account structure
    - Sophisticated relational database software, which eases ad hoc reporting
    - Windows graphical user interface (GUI)
    - Drill down and audit trail capabilities, and advanced reporting and analysis support
    - Powerful development tool sets to ease the development of special reports and custom features

  The MUNIS system was purchase and the city and school went live on this new software on July 1, 2003. The system will be brought on-line on December 31, 2003.

- **To provide a safe environment for residents and visitors of our city.**
  - People can move in, out and within Saco safely, quickly and efficiently.
    - Pedestrians can move in, out and within Saco safely, quickly and efficiently.
    - Vehicles can move in, out and within Saco safely quickly and efficiently.
  - There is efficient and effective disposal of waste.
    - Waste is collected and appropriately disposed of in a timely and cost-effective manner.
    - Recycling is appropriately utilized.
  - There is clean air.
    - Air is of high quality.
    - Air quality is ensured into the future.
  - Residents and visitors are reasonably protected from emergency and natural disasters.
    - There is a low crime rate.
    - There is a low loss due to fire.
    - There is a readiness for emergencies and natural disasters.
    - Citizens have protection from flooding.

A 1977 Maxium aerial ladder truck was replaced with a new aerial/pumper that went into service on March 11, 2003. The Reverse 9-1-1 Guardian module has been installed at the police department and the program was linked to dispatch. Policy development has taken place but personnel are still in training and a client database has not yet been established. The police department has selected 2 elder service officers.

Per the City of Saco, Maine Charter - ARTICLE II, Mayor and the City Council

Section 2.01. Composition of Municipal Offices and Compensation.
There shall be a Mayor and a City Council consisting of seven members, one from each ward. The Mayor and members of the City Council shall constitute the municipal officers of the City for all purposes required by statute and perform all duties required of municipal officers under the laws of the State. The Mayor and City Council shall receive an annual salary, payable quarterly. The Mayor shall receive a salary of three thousand, six hundred ($3,600.00) dollars and the City Councilors shall each receive a salary of one thousand two hundred ($1,200.00) dollars. The Council may by ordinance change the annual salary of the Mayor and/or the City Councilors, but no ordinance changing such salary shall become effective until approved by the voters of Saco in a referendum question in the next regularly scheduled municipal election, either primary or general. The Mayor and Councilors shall receive their actual and necessary expenses incurred in the performance of their duties of office. [Amended 11-6-2001]

Section 2.02. General Powers and Duties.

All powers of the City shall be vested in the Mayor and the City Council, except as otherwise specifically provided by this Charter.

Section 2.03. Eligibility.

a. Mayor. The Mayor shall be a resident and qualified voter of the City of Saco, and shall remain so during his term of office otherwise the office shall be declared vacant.

b. Councilor. The Councilors shall be residents and qualified voters of the ward from which they are elected and shall remain so during their term of office, otherwise the office shall be declared vacant.

Section 2.04. Limitations; Mayor and City Council.

a. Holding Other Office. A person who holds an appointive office in the City government or is an employee of the City shall be eligible to be a candidate for an elective office in the City government, but shall not take elective office unless he resigns from the appointive offices or City employment prior to the start of the term of office for which he was elected, except as otherwise provided by law. However, a person holding a City elective office shall be eligible, during his term of office, to become a candidate for the same or another City elective office. In the event such person is elected to the second City office, a vacancy shall exist in the first City office when such person qualifies for the second City office. No person shall be a candidate for more than one City elective office in the same municipal election. No person shall concurrently hold more than one City elective office. No former Mayor or Councilor shall hold any compensated appointive City office or City employment until one year after the expiration of the term for which he was elected.

b. Appointments and Removals. The Mayor, the City Council or any of its members shall not in any manner direct the appointment or removal of any City administrative officer or employee whom the City Administrator or any of his subordinates are empowered to appoint, but the Mayor and the Councilors may express their views and freely discuss with the City Administrator anything pertaining to appointment and removal of such officers and employees.

c. Interference With Administration. Except for the purpose of inquiries, the Mayor, the City Council or any of its members shall deal with City officers and employees who are subject to the direction and supervision of the City Administrator solely through the City Administrator. The Mayor, the City Council or any of its members shall not give orders to any such officers or employees either publicly or privately.

Section 2.05. Election and Term.

a. Election. The Mayor shall be elected by the voters of the entire City, and the City Councilors shall be elected by the voters or their respective wards.

b. Term. The Mayor and the City Councilors shall be elected for two (2) year terms commencing on the first Monday of December. The Mayor and City Councilors shall continue to hold office until the expiration of their terms and until their successors are elected and qualified.

c. Deputy Mayor. The City Council shall elect from its membership a Deputy Mayor who shall exercise all powers of the Mayor during temporary absence or disability of the Mayor. In the event of a vacancy in the office of Mayor, the Deputy Mayor shall assume the office of Mayor with all the duties and obligations of that office in accordance with the provisions of Section 2.06 (c)(1).

Section 2.06. Vacancies, Forfeiture of Office, Filling of Vacancies.

a. Vacancies. The office of Mayor or a City Councilor shall become vacant upon death, resignation, removal from office in the manner authorized by law, or forfeiture of office.

b. Forfeiture of Office. The Mayor or a City Councilor shall forfeit his office if he:

1. Lacks at any time during his term of office any qualification for the office prescribed by this Charter or by law.
2. Violates any express prohibition of this Charter.
3. Is convicted of a crime or offense involving moral turpitude.
4. Fails to attend three consecutive regular meetings of the City Council without being excused by the City Council.

c. Filling of Vacancies.

1. A vacancy in the office of Mayor, occurring less than twelve (12) months prior to the next regular municipal election, shall be filled by the Deputy Mayor, as provided in Section 2.05(c). In case of a vacancy in the office of Mayor created more than twelve (12) months prior to the next regular municipal election, the vacancy shall be filled for the unexpired term by a special election to be held within sixty (60) days from the day the vacancy is created. The vacancy created in the City Council by the elevation of the Deputy Mayor shall be filled in accordance with the provisions of Section 2.06(c)(2).

2. In the case of a vacancy created in the City Council less than twelve (12) months prior to the next regular municipal election, the remaining members of the City Council may appoint an eligible person to fill the unexpired term within thirty (30) days after the vacancy occurs. If the City Council fails to make such appointment within thirty (30) days, the Mayor shall appoint an eligible person to fill the unexpired term within ten (10) days thereafter. In case of a vacancy created more than twelve (12) months prior to the next regular election, the vacancy shall be filled for the unexpired term by a special election to be held within sixty (60) days from the day the vacancy is created. If at any time more than three vacancies in the office of City Councilor exist, a special primary and special election shall be held to fill such vacancies within sixty (60) days from the day the fourth vacancy is created.

3. Elections to fill vacancies shall be called and held, and nominations made as in other elections. See Article VII on Elections.

Section 2.07. Powers and Duties of the Mayor.

a. The Mayor shall be the Chief Executive Officer of the City and shall be recognized as the head of the City government.

b. The Mayor shall preside at all meetings of the City Council and shall vote only in case of a tie.

c. The Mayor shall have the power to veto any appropriations order, or any severable portion of any appropriation order without effecting the validity of the remainder of the order.

If the Mayor vetoes any such measure, such measure, with his written objections, shall be returned at the next regular meeting of the City Council, and the City Council shall proceed to reconsider the same. If, upon reconsideration, it shall be passed by a vote of not less than five (5) members of the City Council, it shall have the same validity as if signed by the Mayor.

d. The Mayor shall appoint and the City Council confirm all members of municipal boards and commissions of the City of Saco. If an appointment has not been made and confirmed within thirty (30) days from the date of the vacancy, the City Council shall then proceed to fill the vacancy. The Mayor may serve as a non-voting member of all municipal boards and commissions, except where prohibited by law.

e. The Mayor shall have no administrative duties except those expressly granted by this Charter.

f. The Mayor shall, by frequent conferences with the City Administrator, keep himself and the City Council informed as to the progress on all City Council directives, the general financial standing of the City, the current status of all negotiations, Administrative proposals for future City plans, and recommendations for City Council action. He will request any information and supporting documents he feels are necessary for himself and the City Council, in order to make reasoned and informed decisions on matters coming before the City Council or its member Committees.

g. The Mayor shall exercise such other powers and perform such other duties as may be prescribed by this Charter, by ordinance, or by applicable State law.

Section 2.08. Procedure.

a. Meetings. The City Council shall meet regularly at least once in every month at such times and places as the City Council may prescribe by rule. Special meetings shall be held on the call of the Mayor or of four City Councilors upon not less than twenty-four (24) hours notice to each City Councilor to be given in hand or left at the usual dwelling place of each City Councilor. Only those matters set forth in the call for the special meeting may be acted upon at the special meeting. All meetings shall be public.

b. Rules and Journal. The City Council shall determine its own rules and order of business at the first meeting of each newly elected City Council. The City Council shall provide for the keeping of a journal of its proceedings. This journal shall be a public record and shall be kept in the office of the City Clerk.

c. Voting. Voting, except on procedural motions, shall be by open roll call, and the Ayes and Nays shall be recorded in the journal. Four members of the City Council shall constitute a quorum, but a smaller number may adjourn from time to time. No action of the City Council except for adjournment, shall be binding or valid unless adopted by the affirmative vote of four (4) or more members of the City Council. No ordinance and no appropriation order or resolve, other than an emergency action, shall be passed until it has been read on two separate days at least seven (7) days apart.

d. Action. The City Council shall act only by ordinance, order or resolve. All ordinances, orders, and resolves, except those pertaining to appropriations, shall be confined to one subject which shall be clearly expressed in the title.

e.Published Agenda. An agenda shall be prepared for each regular meeting of the City Council. The agenda shall close forty-eight (48) hours before such meeting and shall be made public. No item may be brought before the City Council which does not appear on the agenda, except emergency items authorized by Section 2.10 and Section 6.09(b). Each item on the agenda shall clearly describe the subject to which it relates.

Section 2.09. Ordinances in General.

a. Form. Every proposed ordinance shall be introduced in writing and in the form proposed for final adoption. No ordinance shall contain more than one (1) subject, which shall be clearly stated in its title. The enacting clause shall be "The City of Saco hereby ordains....."

b. Procedure. A proposed ordinance shall be placed on the agenda by the Mayor or any City Councilor at any regular or special meeting of the City Council. Upon introduction of any ordinance, the City Clerk shall distribute a copy to the Mayor, to each City Councilor and to the City Administrator. The Clerk shall file a reasonable number of copies in the office of the City Clerk and such other public places as the City Council may designate, and shall publish the ordinance, together with a notice setting out the time and place for a public hearings thereon, and for its consideration by the City Council. The public hearing shall follow the publication by at least seven (7) days, and may be held separately or in connection with a regular or special City Council meeting. All persons interested shall have a reasonable opportunity to be heard. After the hearing, the City Council shall hold a second reading, no less than seven (7) days and no more than thirty (30) days, following the date of the public hearing, at which time the City Council may adopt the ordinance, with or without amendment, or reject it. As soon as practicable after the adoption of any ordinance, the Clerk shall have it published again, together with a notice of its adoption.

c. Effective Date. Except as otherwise provided in this Charter, every adopted ordinance shall become effective at the expiration of thirty (30) days after adoption or any later date specified therein.

d. "Publish" Defined. As used in this Section, the term "Publish" means to print at least once in one or more newspapers of general circulation in the City:

1. The date, time and place of the public hearing;
2. The ordinance or a brief summary thereof if the text, exclusive of title headings, contains more than one thousand words; and
3. The place where copies of it have been filed and the time when they are available for public inspection.

Section 2.10. Emergency Ordinances.

To meet a public emergency, affecting life, health, property or the public peace, the City Council may adopt one or more emergency ordinances, but such ordinances may not levy taxes, grant, renew or extend a franchise, or authorize the borrowing of money except as provided in Section 6.09 (b). An emergency ordinance shall be introduced in the form and manner prescribed for ordinances generally, except that it shall be plainly designated as an emergency ordinance and shall contain, after the enacting clause, a declaration stating that the emergency exists and describing it in clear and specific terms. An emergency ordinance may be adopted with or without amendment, or rejected, at the meeting at which it is introduced. After its adoption, the ordinance shall be published and printed as prescribed for other ordinances. An emergency ordinance, except one made pursuant to Section 6.09(b), shall automatically stand repealed as of the sixty-first (61) day following the date on which it is adopted, but this shall not prevent re-enactment of the ordinance in the manner specified in this Section, if the emergency still exists. An emergency ordinance may also be repealed by adoption of a repealing ordinance in the same manner specified in this Section for adoption of emergency ordinances.

Section 2.11. Authentication and Recording; Codification; Printing.

a. Authentication and Recording. The City Clerk shall authenticate by his signature, and record in full, in a properly indexed book for the purpose, all ordinances, orders and resolves adopted by the City Council.

b. Codification. Within every ten (10) year period, the City Council shall provide for the preparation of a general codification of all City ordinances having the force and effect of law. The general codification shall be adopted by the City Council by ordinance and shall be published promptly in bound or looseleaf form, together with this Charter and any amendments thereto, and such codes of technical regulations and other rules and regulations as the City Council may specify.

This compilation shall be known and cited officially as the Saco City Code. Copies of the Code shall be furnished to City officers, placed in libraries and public offices in the City of Saco for free public reference, and made available for purchase by the public at a reasonable price fixed by the City Council.

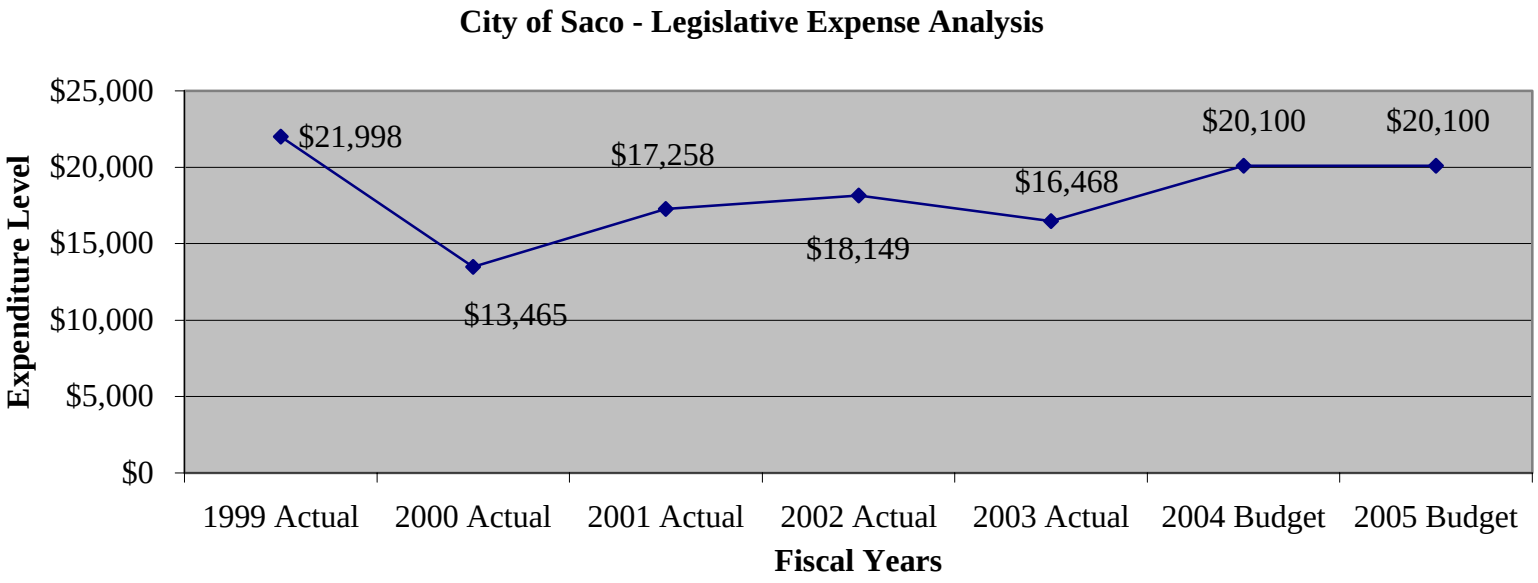
c. Printing of Ordinances. The City Council shall cause each ordinance having the force and effect of law to be reproduced promptly following its adoption and the ordinances shall be distributed or sold to the public at a reasonable price to be fixed by the City Council. Following publication of the first Saco City Code and at all times thereafter, the ordinance shall be reduced in substantially the same style as the code currently in effect and shall be suitable in form for integration therein.

Expenditures:

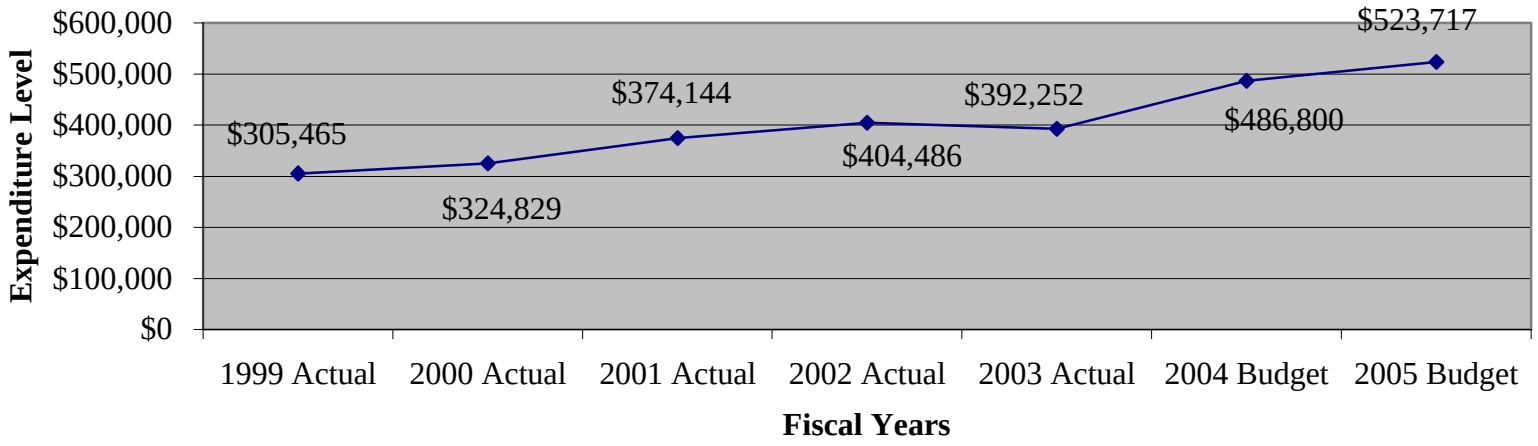
The expenditures within this department are related to the following activity centers:

- Legislative
- Public Agencies
- Contingency
- York County Tax

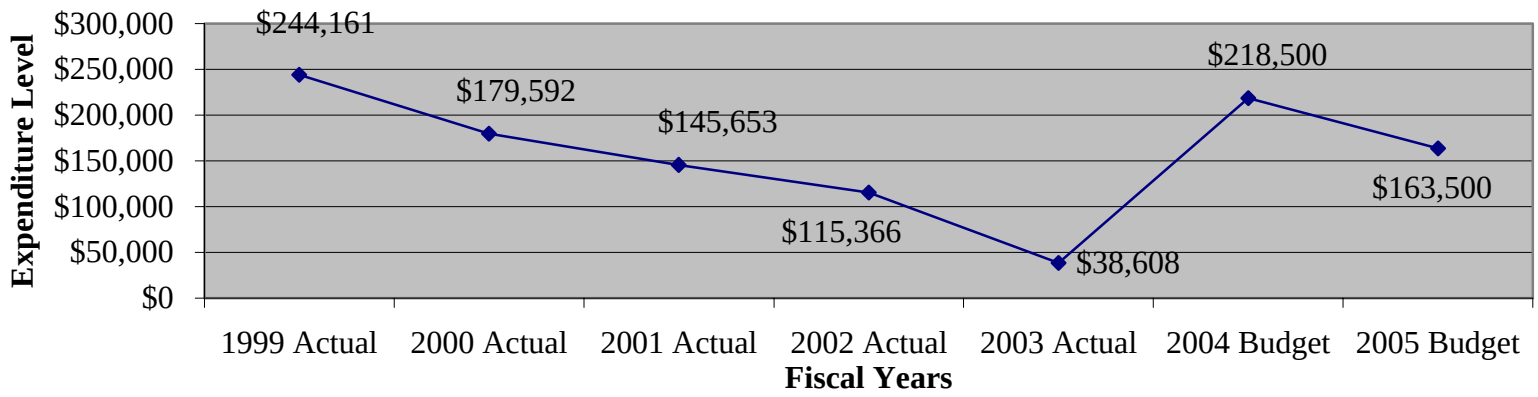
The following graphs depict the expenditure level of these activity centers over the last 6 years.



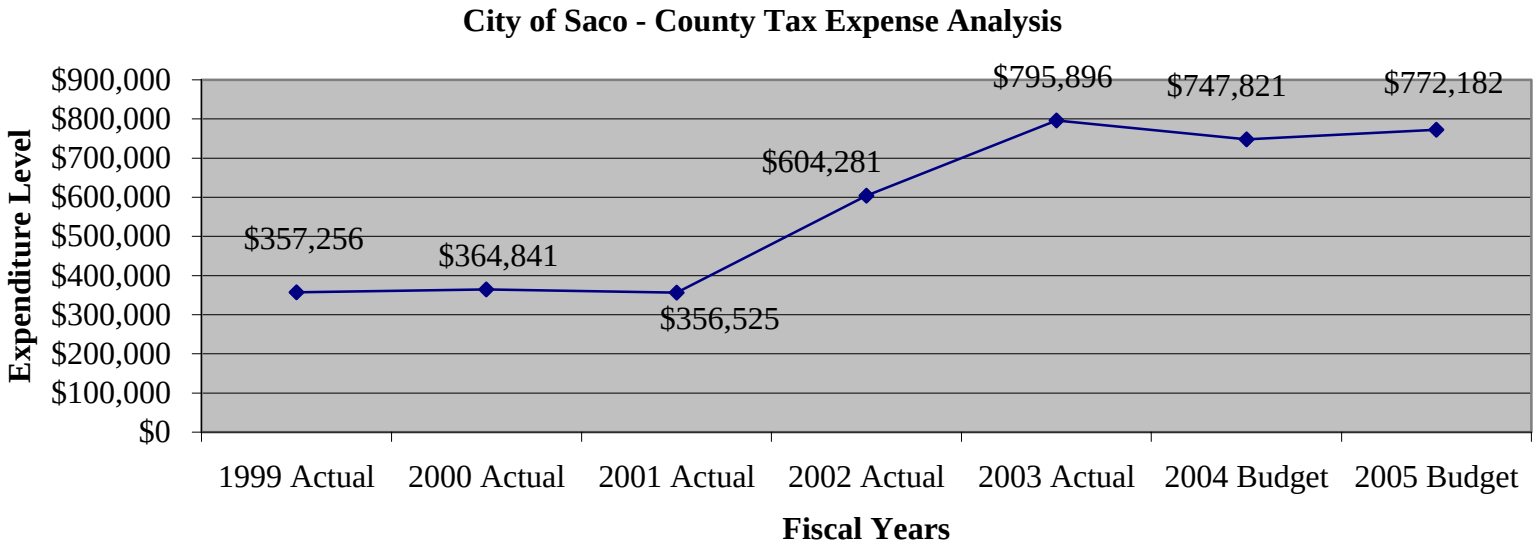
City of Saco - Public Agencies Expense Analysis

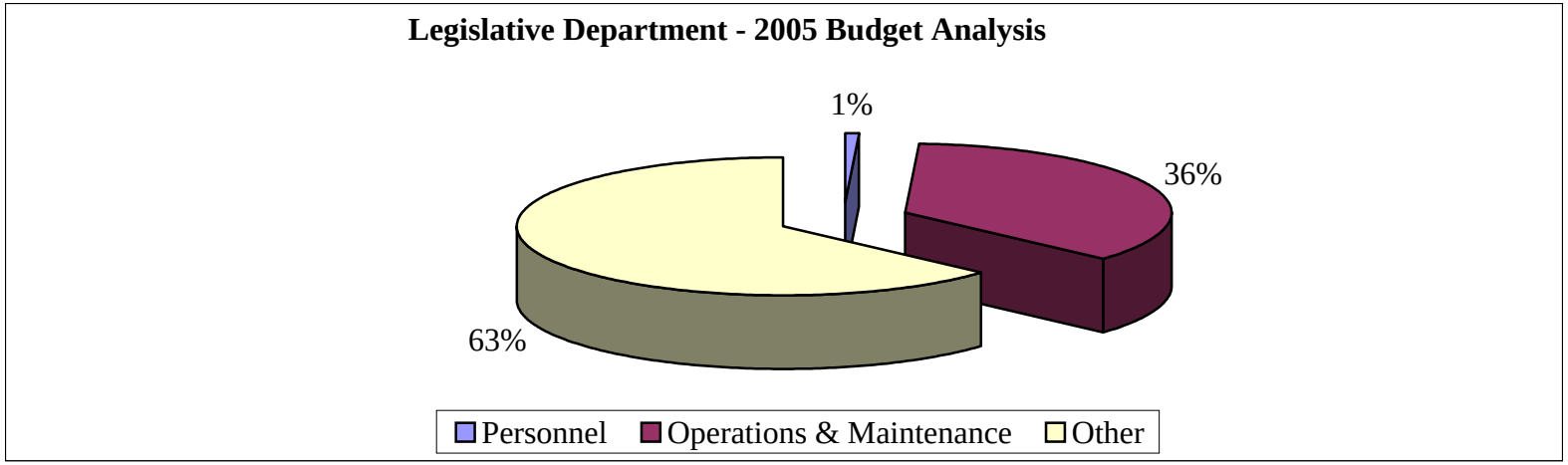


City of Saco - Contingency Expense Analysis



City of Saco, Maine
Legislative Department Narrative, Continued





City of Saco, Maine
Legislative Department Narrative, Continued

Legislative Department
Expenditure Analysis

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
Personnel	$ 10,400	$ 10,400	$ 10,400	$ 11,200	$ 12,000	$ 12,000	$ 12,000
Operations & Maintenance	$ 317,063	$ 332,894	$ 381,002	$ 411,435	$ 396,720	$ 494,900	$531,817
Other	$ 601,417	$ 544,433	$ 502,178	$ 719,647	$ 834,504	$ 966,321	$935,682

		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
LEGISLATIVE								
500117	ELECTED OFFICIALS	$ 10,400	$ 10,400	$ 10,400	$ 11,200	$ 12,000	$ 12,000	$ 12,000
500301	OFFICE SUPPLIES	$ 234	$ 140	$ 6	$ 3	$ 137	$ 200	$ 200
500322	TUITION/TRAINING	$ 45	$ -	$ 40	$ 45	$ 590	$ 200	$ 200
500332	BOOKS & MANUALS	$ -	$ 104	$ -	$ 94	$ 245	$ 200	$ 200
500337	POSTAGE	$ 119	$ 5	$ 70	$ 71	$ 120	$ 200	$ 200
500339	TRAVEL	$ -	$ -	$ -	$ -	$ 9	$ 300	$ 300
500344	PRINTING	$ 95	$ 1,988	$ 338	$ 2,489	$ 162	$ 2,000	$ 2,000
500350	FURNITURE & FIXTURES	$ 7,200	$ -	$ -	$ -	$ -	$ -	$ -
500400	TRANSFERS/ MISCELLANEOUS	$ 3,905	$ 828	$ 6,405	$ 4,247	$ 3,205	$ 5,000	$ 5,000
	Subtotal Legislative:	**$21,998**	**$13,465**	**$17,258**	**$18,149**	**$18,149**	**$20,100**	**$20,100**

City of Saco, Maine
Legislative Department Narrative, Continued

		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
PUBLIC AGENCIES								
500580	EASTERN TRAIL MEMBERSHIP	$ 0	$ 0	$ 0	$ 2,500	$ 2,500	$ 5,000	$ 5,000
500701	SACO TRUST FUND	$ 150	$ 150	$ 150	$ -	$ -	$ 300	$ -
500702	CONSERVATION COMMISSION	$ 4,343	$ 5,167	$ 4,916	$ 4,086	$ 2,161	$ 5,200	$ 5,200
500703	DYER LIBRARY	$ 190,000	$ 209,800	$ 250,000	$ 270,000	$ 270,000	$ 320,000	$ 355,000
500704	SACO PATHFINDERS	$ 600	$ 600	$ 600	$ 600	$ 600	$ 600	$ 600
500705	MAINE MUNICIPAL ASSOCIATION	$ 11,711	$ 11,700	$ 12,442	$ 12,743	$ 13,301	$ 12,500	$ 13,717
500706	TRI-CITY TRANSIT DISTRICT	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 46,000	$ 48,000	$ 48,000
500707	SACO SPIRIT FOR BUSINESS	$ -	$ -	$ -	$ 31,000	$ 25,000	$ 25,000	$ 25,000
500708	FEMA - CIVIL EMERGENCY	$ 1,794	$ 2,029	$ 3,887	$ 4,015	$ 3,185	$ 3,000	$ 3,000
500709	BIDD SACO AREA ECON. DEV.	$ 9,000	$ 9,000	$ 9,000	$ 9,345	$ 11,500	$ 11,500	$ 1,500
500710	ECONOMIC DEVELOPMENT COMM	$ 3,749	$ 7,939	$ 6,999	$ 11,533	$ 4,187	$ 8,000	$ 9,000
500711	SACO RIVER CORRIDOR	$ 4,000	$ -	$ 4,000	$ 4,500	$ 4,500	$ 10,000	$ 10,000
500712	SACO COMMUNITIES ACTIVITIES	$ 1,000	$ -	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200
500713	COASTAL WATERS COMMISSION	$ 965	$ -	$ 236	$ 950	$ 1,075	$ 1,000	$ 1,000
500714	VETERANS COUNCIL	$ -	$ -	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
500715	PAROCHIAL SCHOOL ASSISTANCE	$ 33,153	$ 33,444	$ 34,714	$ 6,014	$ 6,043	$ 34,500	$ 34,500
	Subtotal Public Agencies:	**$305,465**	**$324,829**	**$374,144**	**$404,486**	**$392,252**	**$486,800**	**$523,717**

City of Saco, Maine
Legislative Department Narrative, Continued

		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
CONTINGENCY								
500400	TRANSFERS/MISC	$ 174,826	$ 162,866	$ 117,948	$ 66,845	$ 6,355	$ 145,000	$ 90,000
500401	TAX ABATEMENTS	$ 69,335	$ 16,726	$ 26,542	$ 44,213	$ 29,337	$ 70,000	$ 70,000
500403	RAPID RENEWAL MERCH. FEE	$ -	$ -	$ 1,164	$ 4,308	$ 2,916	$ 3,500	$ 3,500
	Subtotal Contingency:	**$244,161**	**$179,592**	**$145,653**	**$115,366**	**$38,608**	**$218,500**	**$163,500**

		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
COUNTY TAX								
500800	COUNTY ASSESSMENT	$ 357,256	$ 364,841	$ 356,525	$ 604,281	$ 795,896	$ 747,821	$ 772,182
	Subtotal County Tax:	**$357,256**	**$364,841**	**$356,525**	**$604,281**	**$795,896**	**$747,821**	**$772,182**

City of Saco, Maine
City Administration Department Narrative

Fiscal Year 2005 Established Goals and Objectives

The goals and objectives of the City Administrator are also established through the City Council's endorsement of the city's recently completed Strategic Plan. The City Administration goals are to achieve the strategic goals set by the City Council within the Legislative Department. The City Administrator also assists each department in their objective setting process to assure that they align with one of the nine strategic goals established by the City Council. The goals of the City Council have been broken out into 9 Strategic Goal areas that can be found within the Strategic Planning Process of this document.

Fiscal Year 2004 Results of Goals and Objectives

The results of the 2004 goals established by the City Council can be found within the Legislative Department Narrative immediately preceding this department narrative. As noted above, the City Administration goals are to achieve the strategic goals set by the City Council within the Legislative Department.

Per the City of Saco, Maine Charter – Article III, City Administrator

Section 3.01. Appointment; Qualification; Compensation.

The Mayor and the City Council shall meet jointly to review all applications for the position of City Administrator. After consultation, the Mayor shall appoint and the City Council may confirm a City Administrator for a term of three (3) years, and the City Council shall fix his compensation. The City Administrator shall be appointed solely on the basis of his executive and administrative qualifications, with special reference to this actual experience in, or his knowledge of, accepted practice in respect to the duties of his office, as herein set forth. He need not be a resident of the City or the State at the time of his appointment. He may reside outside the City while in office only with the approval of the City Council.

Section 3.02. Reappointment, Termination, Removal for Cause.

a. Reappointment and Termination. Six months prior to the end of the City Administrator's term, the Mayor and the City Council shall notify the City Administrator in writing that they will or will not reappoint him for another term. He shall reply in writing within ten (10) days of receipt of the City Council's letter of intent, whether or not he wishes to be reappointed.

b. Removal for Cause. The City Council may remove the City Administrator from office in accordance with the following procedure:

1. The City Council shall adopt by affirmative vote of the majority of all its members a preliminary resolution which must state the reason or reasons for removal, and may suspend the City Administrator from duty for a period not to exceed forty-five (45) days. A copy of the preliminary resolution shall be served on the City Administrator promptly.

2. Within five (5) days after the copy of the preliminary resolution has been served on the City Administrator, he may file with the City Council a written request for a public hearing. This hearing shall be held at a City Council meeting not earlier than fifteen (15) days nor later than thirty (30) days after the request is filed. The City Administrator shall file with the City Council a written reply not later than five (5) days before the hearing.

3. The City Council may adopt a final resolution of removal, which may be made effective immediately, by affirmative vote of a majority of all its members at any time after five (5) days from the date when a copy of the preliminary resolution was served on the City Administrator if he has not requested a public hearing, or any time after the public hearing, if he has requested one.

4. The City Administrator shall continue to receive his salary until the effective date of a final resolution of removal.

Section 3.03. Acting City Administrator.

During any vacancy in the office of City Administrator and during the temporary absence or disability of the City Administrator, as determined by vote of the Council, the Council may designate a properly qualified person to perform the duties of City Administrator and fix such person's compensation. While so acting, such person shall have the same powers and duties as those given to and imposed on the City administrator. This person shall not be the Mayor or City Councilor, or a former Mayor or City Councilor, unless he has been out of office for at least a year.

Section 3.04. Powers and Duties of the City Administrator.

The City Administrator shall be the chief administrative officer of the City. He shall be responsible to the Mayor and the City Council for administration of all City affairs placed in his charge by or under this Charter. He shall have the following powers and duties:

a. He shall appoint, suspend or remove, subject to consultation with the Mayor and confirmation by the City Council, all department heads provided by or under this Charter, except as otherwise provided for by law or this Charter. All other employees shall be appointed by the City Administrator upon recommendation of the heads of their respective departments and their appointment, suspension or removal shall be as provided for by personnel rules adopted pursuant to this Charter. The City Administrator may authorize any department head who is subject to his direction and supervision to exercise these powers with respect to subordinates in that officer's department, office or agency.

b. He shall direct and supervise the administration of all departments, offices and agencies of the City, except as otherwise provided by this Charter or by law.

c. He shall attend all City Council meetings, unless excused by the City Council, and shall have the right to take part in discussion but may not vote.

d. He shall see that all laws, provisions of this Charter and acts of the City Council, subject to enforcement by him or officers subject to his direction and supervision, are faithfully executed.

e. He shall prepare and submit the annual budget and the capital program to the Mayor and the City Council.

f. He shall submit to the Mayor and the City Council and make available to the public a complete report on the financial and administrative activities of the City as of the end of the fiscal year. The time for filing the Annual Report may be extended by the City Council, for good cause, for an additional period, not to exceed forty-five (45) days.

g. He shall prepare and submit to the Mayor and the City Council such reports and shall perform such duties as they may require and shall make such recommendations to the Mayor and the City Council concerning the affairs of the City on a quarterly basis or more frequently if requested

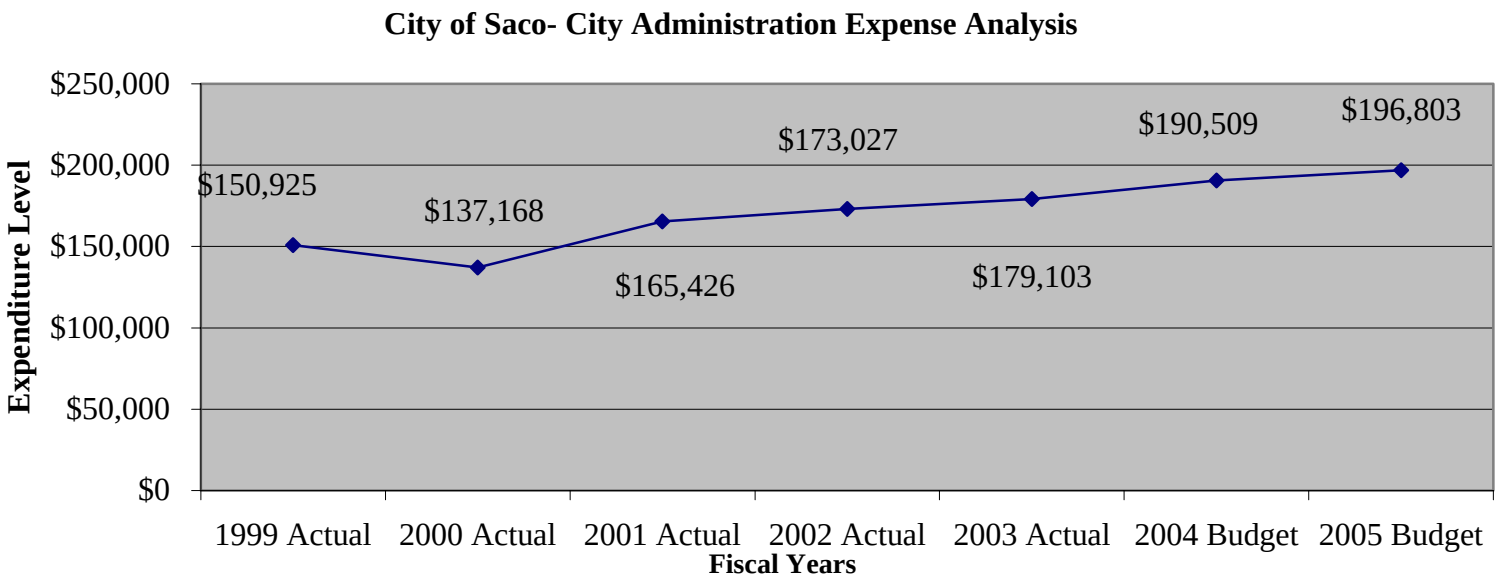
h. The City Administrator shall carry out policy as instructed, and refer political decision-making to the Mayor and the City Council.

Expenditures:

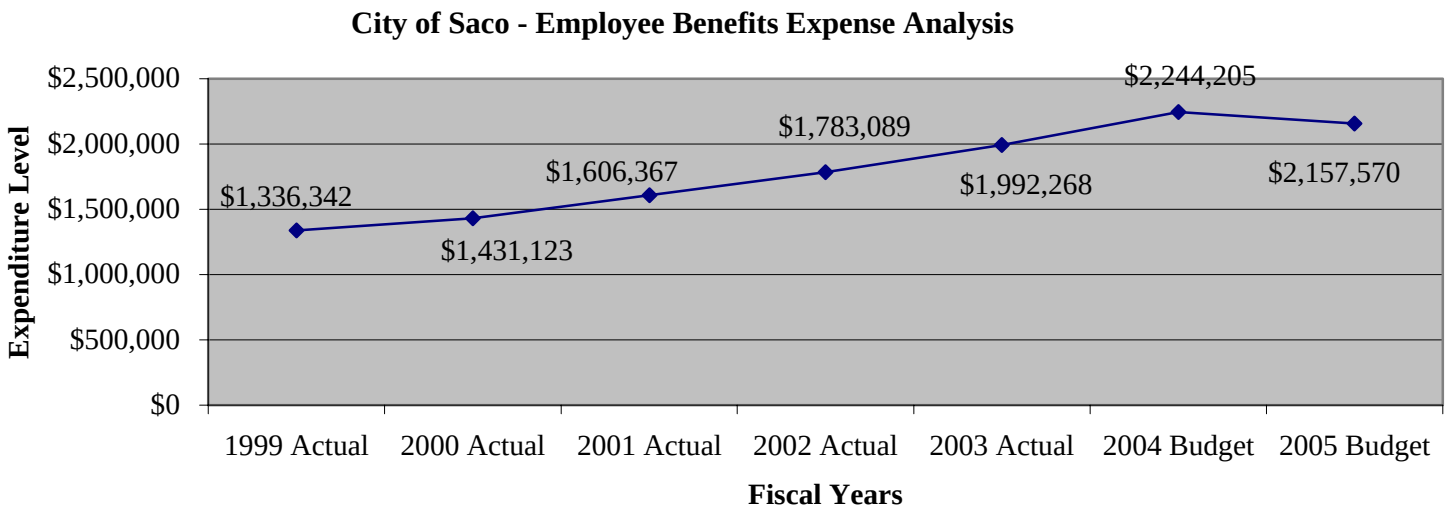
The expenditures within this department are related to the following activity centers:

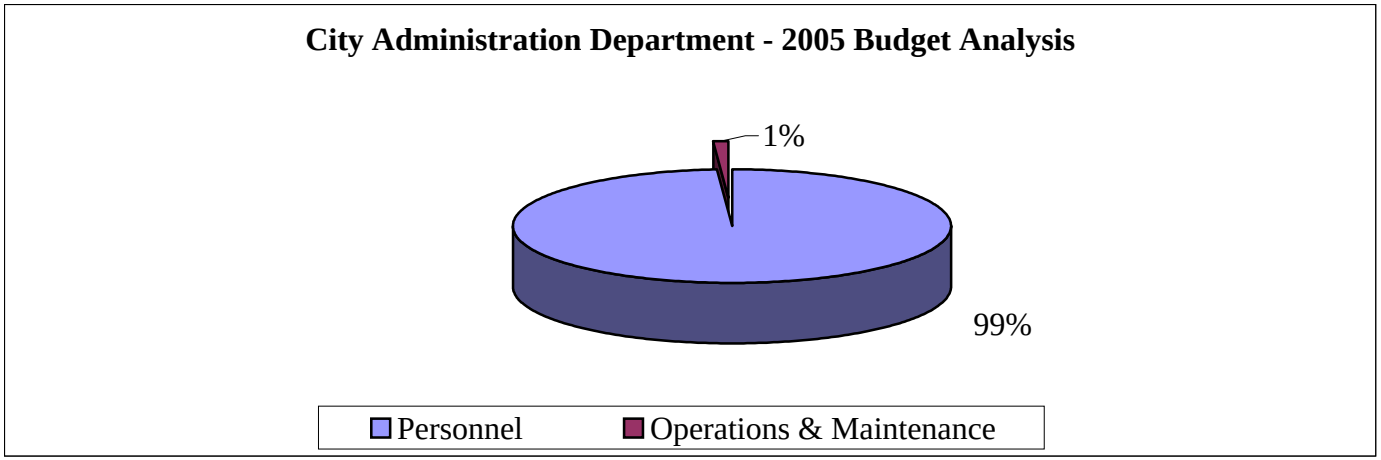
- City Administration
- Employee Benefits

The following graphs depict the expenditure level of these activity centers over the last 6 years.



City of Saco, Maine
City Administration Department Narrative, Continued





City of Saco, Maine
City Administration Department Narrative, Continued

City Administration Department

Expenditure Analysis

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
Personnel	$ 1,447,857	$ 1,547,350	$ 1,740,300	$1,926,893	$2,146,307	$2,407,414	$2,326,573
Operations & Maintenance	$ 39,410	$ 20,941	$ 31,493	$ 29,223	$ 25,064	$ 27,300	$ 27,800

		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
CITY ADMINISTRATION- PERSONNEL								
500101	DEPARTMENT HEAD WAGES	$ 65,385	$ 65,575	$ 67,028	$ 74,937	$ 80,534	$ 85,000	$ 87,000
500103	NON SUPERVISORY WAGES	$ 35,392	$ 36,426	$ 37,615	$ 38,725	$ 41,726	$ 42,726	$ 45,777
500104	COURT OFFICERS/CLERICAL WAGES	$ 10,738	$ 14,226	$ 29,290	$ 30,142	$ 31,779	$ 35,483	$ 36,226
	Subtotal City Administration - Personnel	**$ 111,515**	**$ 116,227**	**$ 133,932**	**$ 143,804**	**$ 154,039**	**$ 163,209**	**$ 169,003**
CITY ADMINISTRATION - OPERATING								
500301	OFFICE SUPPLIES	$ 1,015	$ 1,144	$ 1,595	$ 1,576	$ 1,781	$ 900	$ 900
500304	COMPUTER SUPPLIES	$ 344	$ 391	$ 171	$ 284	$ 55	$ 400	$ 400
500317	MINOR EQUIPMENT	$ 748	$ -	$ -	$ -	$ 125	$ 300	$ 300
500322	TUITION / TRAINING	$ 378	$ 1,139	$ 1,565	$ 2,737	$ 3,492	$ 4,000	$ 4,000
500330	DUES & MEMBERSHIP	$ 746	$ 1,624	$ 770	$ 2,854	$ 962	$ 1,200	$ 1,200
500332	BOOKS & MANUALS	$ 155	$ 497	$ 523	$ 361	$ 168	$ 300	$ 300
500336	TELEPHONE	$ 1,827	$ 2,038	$ 1,974	$ 1,976	$ 2,155	$ 1,800	$ 1,800
500337	POSTAGE	$ 654	$ 963	$ 622	$ 763	$ 780	$ 900	$ 900
500338	COPIER	$ 1,826	$ 1,897	$ 3,441	$ 4,852	$ 4,849	$ 3,500	$ 4,000

City of Saco, Maine
City Administration Department Narrative, Continued

500339	TRAVEL	$ 2,223	$ 1,208	$ 2,036	$ 642	$ 3,930	$ 2,500	$ 2,500
500341	ADVERTISING	$ 5,995	$ 7,685	$ 17,715	$ 10,047	$ 5,189	$ 10,000	$ 10,000
500344	PRINTING	$ 407	$ 601	$ 258	$ 1,075	$ 812	$ 500	$ 500
500350	FURNITURE & FIXTURES	$ -	$ 369	$ 54	$ 705	$ -	$ 200	$ 200
500400	TRANSFERS/MISCELLANEOUS	$ 86	$ 195	$ 78	$ 125	$ 474	$ 500	$ 500
500410	REPAIRS/MAINTENANCE	$ 2,876	$ 982	$ 596	$ 1,226	$ 292	$ 300	$ 300
500428	CONTRACTED SERVICES	$ 20,130	$ 208	$ 97	$ -	$ -	$ -	$ -
	Subtotal City Administration- Operating	**$39,410**	**$20,941**	**$31,494**	**$29,223**	**$25,064**	**$27,300**	**$27,800**
	Total City Administration	**$150,925**	**$137,168**	**$165,426**	**$173,027**	**$179,103**	**$190,509**	**$196,803**

		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
EMPLOYEE BENEFITS								
500215	DENTAL/OPTICAL	$ 29,037	$ 29,221	$ 31,107	$ 35,231	$ 40,788	$ 49,275	$ 49,275
500283	UNEMPLOYMENT COMPENSATION	$ 5,484	$ 11,082	$ 11,976	$ 3,538	$ 1,439	$ 10,000	$ 5,000
500284	CITY PENSION-RETIREES	$ 5,220	$ 5,153	$ 4,110	$ 3,210	$ 3,210	$ 3,210	$ 3,210
500285	WORKERS' COMPENSATION	$ 85,962	$ 63,058	$ 105,497	$ 134,598	$ 159,317	$ 193,279	$ 150,000
500286	DEFERRED COMPENSATION	$ 155,094	$ 162,573	$ 176,175	$ 186,524	$ 169,333	$ 200,944	$ 149,082
500287	MAINE STATE RETIREMENT	$ 23	$ -	$ -	$ -	$ -	$ -	$ -
500288	HEALTH INSURANCE	$ 682,192	$ 760,128	$ 847,518	$ 962,987	$ 1,098,700	$ 1,290,896	$ 1,278,061
500289	FICA TAXES	$ 332,460	$ 370,697	$ 384,851	$ 409,362	$ 454,290	$ 433,625	$ 455,768
500290	DISABILITY INSURANCE	$ 32,676	$ 29,703	$ 33,584	$ 40,737	$ 48,752	$ 41,976	$ 46,174
500394	MEDICAL TESTING	$ 1,806	$ 2,055	$ 3,683	$ 4,091	$ 15,315	$ 15,000	$ 15,000
500428	CONTRACTED SERVICES	$ 1,090	$ 1,346	$ 893	$ 610	$ (611)	$ 1,000	$ 1,000
500610	EMPLOYEE SAFETY PROGRAM	$ 5,298	$ (3,893)	$ 6,972	$ 2,201	$ 1,735	$ 5,000	$ 5,000
	Subtotal Employee Benefits:	**$1,336,342**	**$1,431,123**	**$1,606,367**	**$1,783,089**	**$1,992,268**	**$2,244,205**	**$2,157,570**

City of Saco, Maine
Finance Department Narrative

Fiscal Year 2005 Established Goals and Objectives

The goals and objectives of the Finance Department were validated through the City Council's endorsement of the city's recently completed Strategic Plan as well as the city's Performance Measurement Policy which ties performance pay to the achievement of goals and objectives. The three fiscal year 2005 strategic objectives for the Finance Department are found below. As the milestones listed for achievement are successfully completed, the boxes will be checked "X".

Element: Capital Improvement Plan

Related to Goal Area: **B-10**

Staff Lead: Lisa Parker, Finance Director

Infrastructure and Capital Development and Maintenance

Strategic Objective: To update the city's Capital Improvement Plan based on direction given by all city departments, including the school department.

Additional Funding 2005-2010

Estimated that at least $1,500,000 of CIP monies should be budgeted each year to continue moving the city forward.

Implementation Milestones with Existing Funding

- Finance Director to distribute the Capital Improvement Plan in its current status to all department heads for review.
- Finance Director to meet with all department heads to update their portion of the capital improvement plan prior to the City Council budget process.
- Capital Improvement Plan to be updated by the Finance Director with information received and reviewed by the City Administrator.
- Final approved Capital Improvement Plan to be included within the budget process.

Implementation Milestones with New FY 2005 Funding

- Additional funding will be necessary in the FY 2005 budget. The 5 year CIP Plan details this information and will be used during the budget process.

City of Saco, Maine
Finance Department Narrative, Continued

Element: Restructuring of School and City Financial and Facilities Management Functions

Related to Goal Area: **H-2**

Meeting the Financial Needs for City Services

Staff Lead: Lisa Parker, Finance Director

Strategic Objective: Investigate the restructuring of the school and city finance departments and facilities management departments.

Additional Funding 2005-2010

No additional funding necessary to implement, just many hours of Staff time.

Implementation Milestones with Existing Funding

- City Finance Director to prepare feasibility report on this type of restructuring.
- City and school staff to meet to go over potential consolidations or duplications of effort in the finance and facilities management departments. Discuss to be had between both parties as to efficiencies/savings and feasibility of combining functions within both departments.
- City and school staff to formulate a time line and plan for this process.
- Savings and efficiencies to be quantified and reported back to the City Council and Board of Education.

Implementation Milestones with New FY 2005 Funding

- No additional funding necessary in FY 2005, there could potentially be a savings to the city and school department by this sort of restructuring.

City of Saco, Maine
Finance Department Narrative, Continued

Element: Performance Measurement

Related to Goal Area: **H-6**

Staff Lead: Lisa Parker, Finance Director

Meeting the Financial Needs for City Services

Strategic Objective: Implementation of a Performance Measurement System to tie into the goal setting, budget and employee evaluation process. Develop standards of measurement for all departments and promote this effort across the state to get other communities measuring in this same manner so that comparables are available for Saco within our own state.

Additional Funding 2005-2010

No additional funding necessary to implement, just many hours of Finance Director time

Implementation Milestones with Existing Funding

- Attend training on Performance Measurement (Advanced) in order to better grasp the concept and how Saco should proceed with implementation.
- Talk with other communities who are using this approach and read several examples of how they have put performance measurement to work for them.
- Review the ICMA Performance Measurement Plan and talk with Kennebunk on pros and cons of that system.
- Meet with all Department Heads to develop good measures for each department that are indicative of what they do and what is important for each.
- Secure grant funding for reporting through Center for Innovative Technology.
- Make sure data is being collected in such a manner to assure that measurement of these items is possible.
- Prepare a single concise report showing the measurements of each department and comparing to some communities of our size across the country that are already doing this sort of measurement.
- Use professional affiliations (GFOA – Maine and New England, and MSCPA Board) to promote this effort across the state in order to get other communities within Maine to do the same.
- Volunteer to speak at training conferences on this subject to promote the benefits of performance measurement.
- Ability to prepare a report showing the measurements of each department and comparing to themselves over time and also comparing to other Maine communities with similar demographics.
- Link this system to the city's existing goal setting, budget and performance measurement policies.

Implementation Milestones with New FY 2005 Funding

- No additional funding necessary in FY 2005. The project will merely require many hours of Finance Director and other Department heads time.

Fiscal Year 2004 Results of Goals and Objectives

- **Goal 1 -** **To coordinate all aspects of the MUNIS software implementation, training and conversion for a smooth live date on July 1st.**
  Results - The city had a very smooth live date with all major modules going live on July 1st. All departments, including the school department will now be connected to one system incorporating one data base for greater efficiency and effectiveness. Three of the smaller modules will not be unveiled until a later date – Permits and Code Enforcement, Parking Tickets and Voter Registration. All employees were adequately trained and went through the major processes for the first time very successfully.

- **Goal 2 -** **To introduce the following new financial services to the citizens of Saco: New payment acceptance over the city's web site, the ability to process new vehicle registrations at the counter in city hall and to provide options of paying debit cards or e-checks at the city's payment counters and over the web.**
  Results - The city now successfully accepts debit cards at the counters within city hall. The city also now accepts property tax and utility billing payments via their web site with various credit cards. New vehicle registration can not yet be processed at city hall but staff is going to be training in order to provide this additional service.

- **Goal 3 -** **To become a national reviewer for the Comprehensive Annual Financial Report (CAFR) program and to review reports from communities all across the country.**
  Results - The city's Finance Director was accepted as a National reviewer of these documents and actually reviewed 6 Comprehensive Annual Financial Reports from communities all across the country.

Per the City of Saco, Maine Code- § 4-14. Department of Finance.

A. Establishment. There shall be a Department of Finance, the head of which shall be the Finance Director. The Finance Director shall be appointed by the City Administrator, with final confirmation of the City Council.

B. Duties. The Department of Finance shall be responsible, under the City Administrator, for financial planning, budget reporting and control. The Department shall also, under the administrative direction of the City Administrator, supervise the lease, rental or use and the maintenance of all city property not used by other departments of the city.

C. Divisions of the Department of Finance. This Department shall be divided into the following divisions:

(1) Division of Purchasing and Accounting. The head of this Division shall be the Finance Director, who shall be responsible for the proper pre audit and recording of all financial transactions. The Finance Director shall keep informed and maintain records as to the sources of supply for all classes of purchases, price trends or other related matters and shall perform such additional duties as prescribed by the City Council.

(2) Treasury Division. The head of this Division shall be the City Treasurer, whose duties shall be prescribed by the Finance Director. The Treasurer may appoint a Deputy Treasurer to assist in his/her duties, subject to confirmation by the City Administrator.

(3) Division of Tax Collection. There shall be a Division of Tax Collection in the Office of Finance. The head of this Division shall be the Tax Collector, who shall be appointed by the City Administrator on the recommendation of the Finance Director and confirmed by the City Council. The Collector is not an agent of the city. He/she is a public officer, owning to the public and not the city. His/her authority comes from the statutes, and he/she cannot be controlled by the city in the execution of his/her authority. The city cannot, by vote, increase, diminish or vary the duties imposed on the Collector by statute. The Tax Collector is responsible for the sound fiscal management of his/her Department.

D. Insurance. The Director of Finance shall audit and provide for the safe storage of all policies of insurance placed on city property.

E. Economic Development Fund.

(1) There is established a non-lapsing fund, known as the "Economic Development Fund," which shall be used to provide for industrial development, expansion and growth within the City of Saco, as specified in Subsection E(4).

(2) Unless contrary to the terms of the loan or grant, all income received by the city through the repayment of public loan or grant funds identified in Subsection E(3) shall be deposited to the Economic Development Fund. All income received through the sale, lease or option of property at the Saco Industrial Park shall be deposited to the Economic Development Fund.

(3) The following public loan or grant programs fall within the scope of this Subsection E:

(a) Federal urban development action grants.

(b) Federal grants from the Economic Development Administration.

(4) The City Council may make allocations from the Economic Development Fund only to accomplish the following purposes:

(a) To further develop and expand the existing Industrial Park.

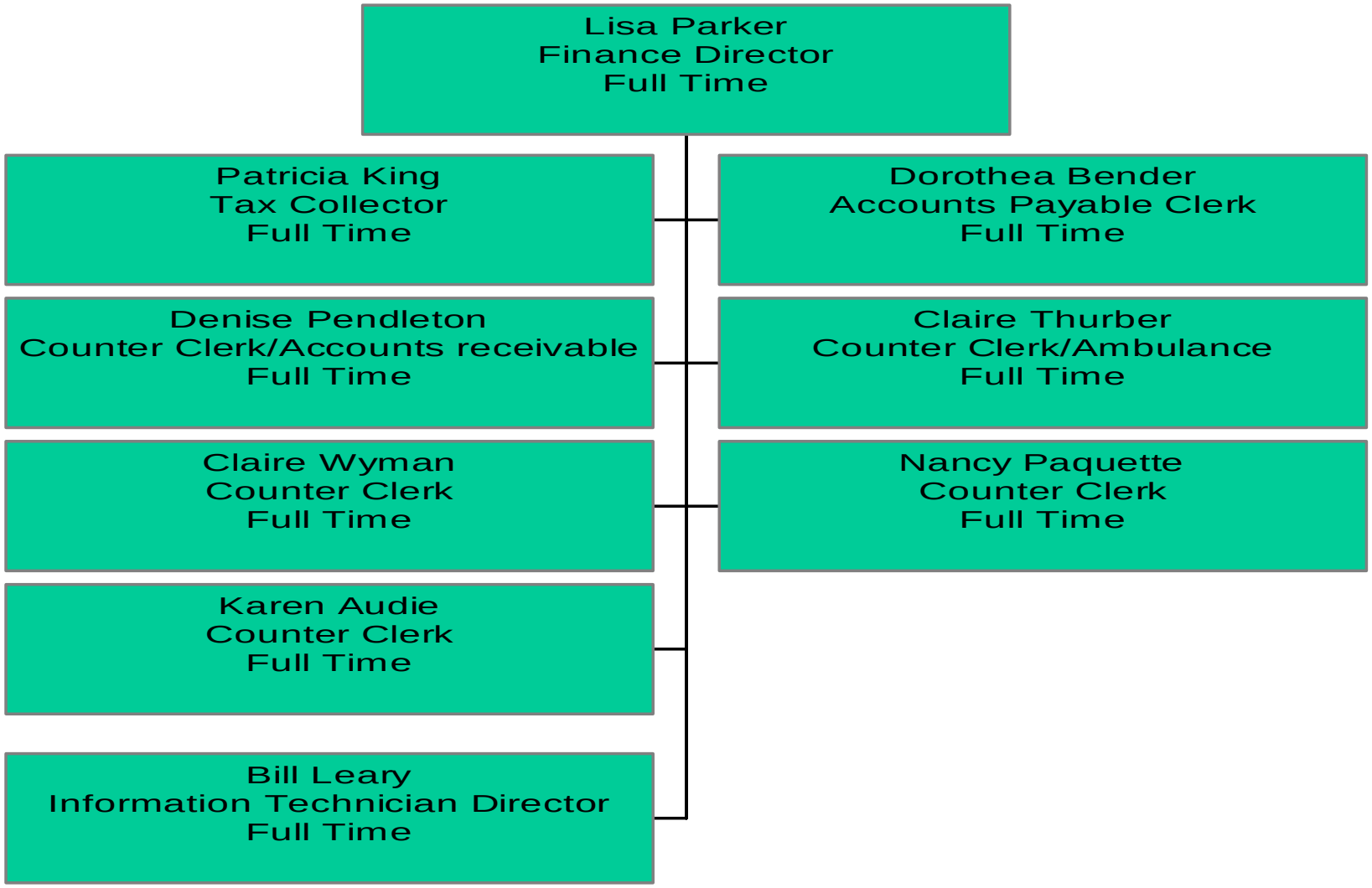
(b) To develop new industrial parks within the City of Saco.

(c) To develop new office parks or distribution parks.

(5) The Director of Finance shall maintain records and prepare reports concerning the Economic Development Fund.

(6) The Economic Development Advisory Board may make recommendations to the City Council regarding allocations from the Economic Development Fund. The Economic Development Director may request, in his/her annual budget request or at subsequent times, allocations from the Economic Development Fund.

Fiscal Year 2005 Finance Department Organizational Chart



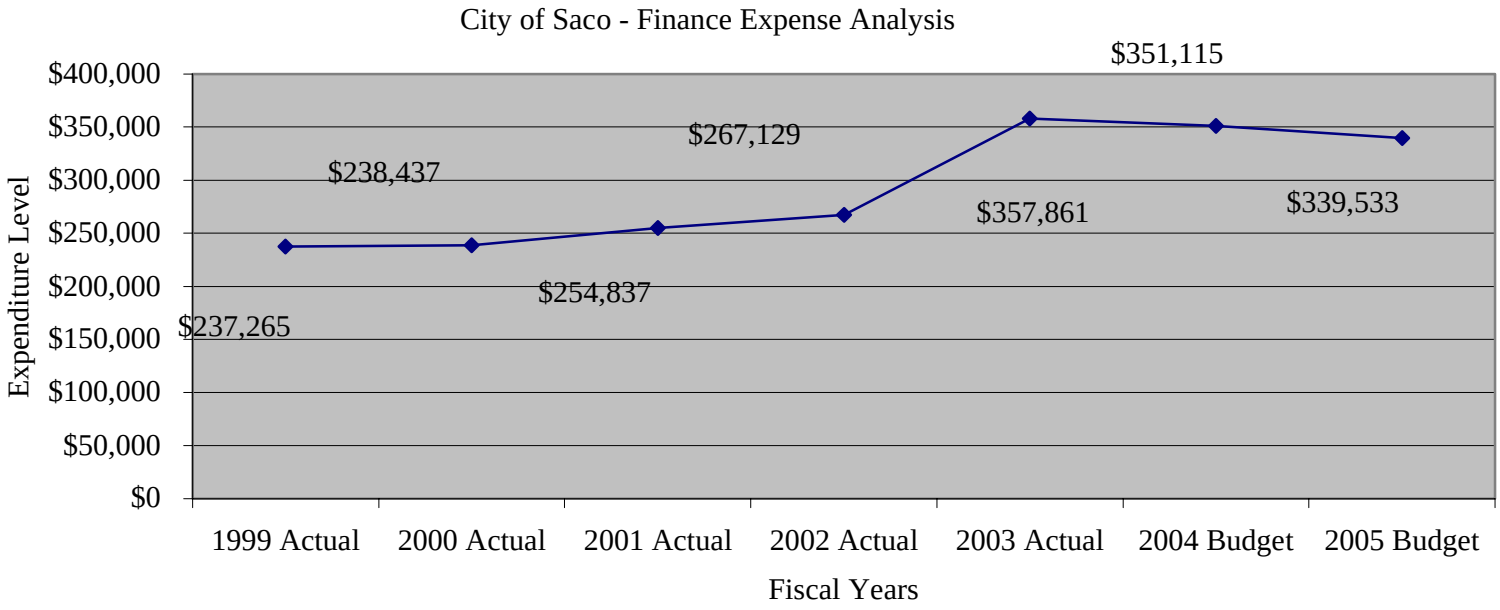
City of Saco, Maine
Finance Department Narrative, Continued

Expenditures:

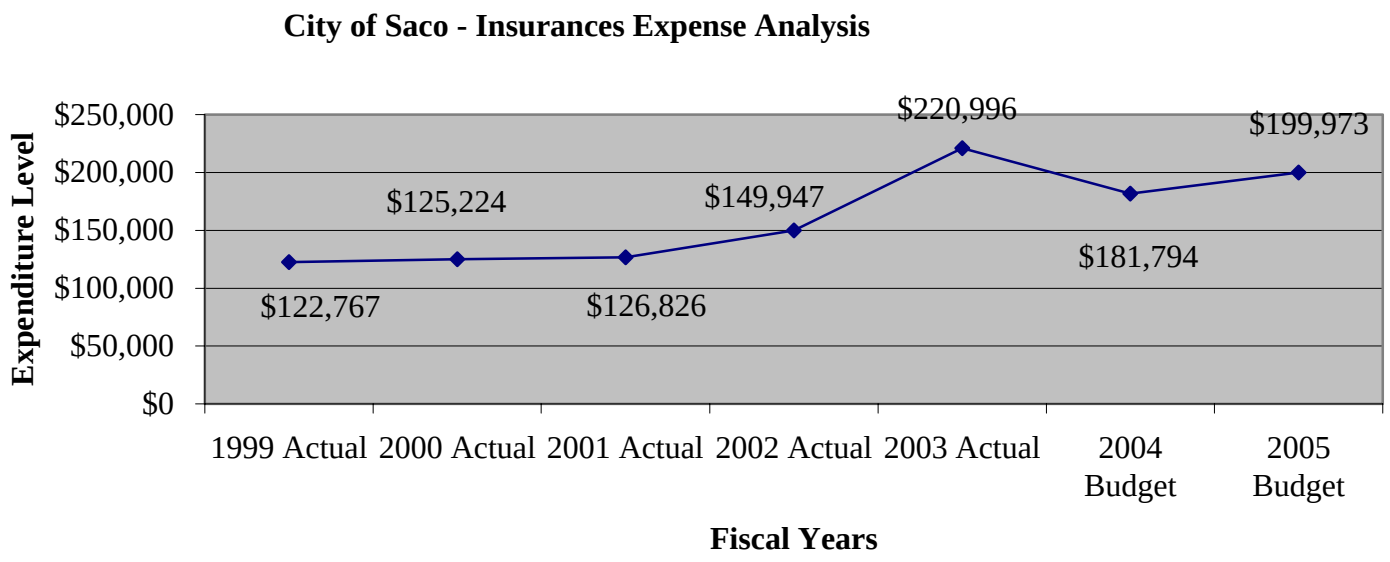
The expenditures within this department are related to the following activity centers:

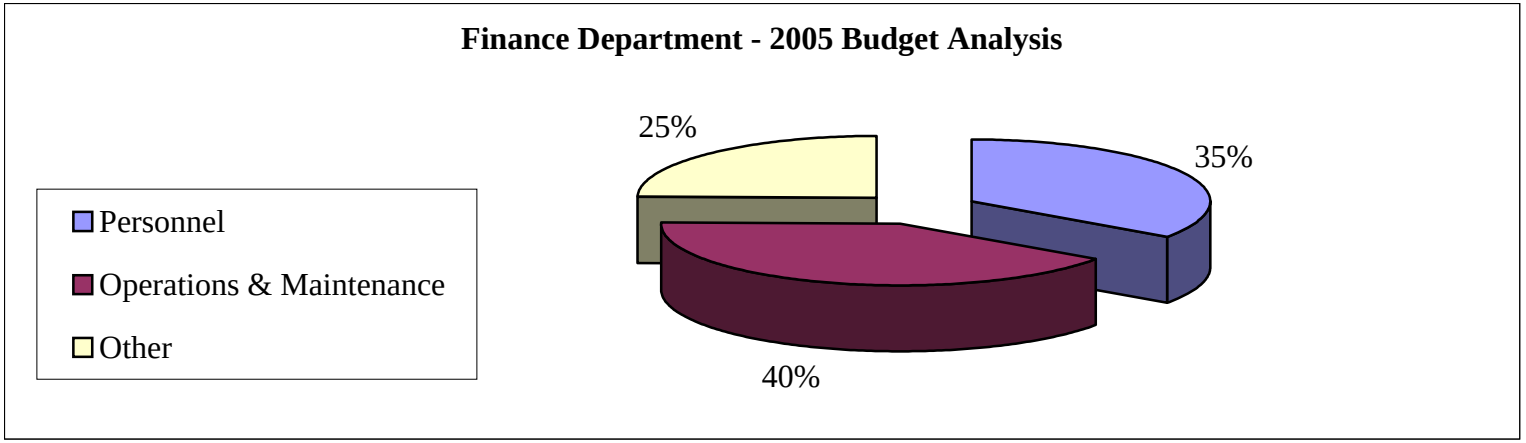
- Finance
- Insurance

The following graphs depict the expenditure level of these activity centers over the last 6 years.



City of Saco, Maine
Finance Department Narrative, Continued





City of Saco, Maine
Finance Department Narrative, Continued

Finance Department
Expenditure Analysis

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
Personnel	$ 183,935	$ 185,018	$ 186,279	$ 200,291	$ 279,323	$ 337,247	$ 279,433
Operations & Maintenance	$ 57,280	$ 74,772	$ 70,958	$ 66,838	$ 82,763	$ 190,662	$ 328,090
Other	$ 122,767	$ 125,224	$ 126,826	$ 149,947	$ 220,996	$ 181,794	$ 199,973

FINANCE- PERSONNEL		**1999 Actual**	**2000 Actual**	**2001 Actual**	**2002 Actual**	**2003 Actual**	**2004 Budget**	**2005 Budget**
500101	DEPARTMENT HEAD WAGES	$ 53,027	$ 43,146	$ 56,512	$ 60,168	$ 61,010	$ 74,786	$ 78,243
500102	SUPERVISORY WAGES	$ -	$ -	$ -	$ -	$ -	$ 40,384	$ 41,589
500104	COURT OFFICERS/CLERICAL WAGES	$ 129,480	$ 139,114	$ 125,956	$ 137,131	$ 213,562	$ 173,345	$ 156,301
500114	OVERTIME	$ 128	$ 1,458	$ 2,836	$ 1,692	$ 3,451	$ 2,000	$ 2,000
500118	STIPEND	$ 1,300	$ 1,300	$ 975	$ 1,300	$ 1,300	$ 1,300	$ 1,300
	Subtotal Finance - Personnel	**$ 183,935**	**$ 185,018**	**$ 186,279**	**$ 200,291**	**$ 279,323**	**$ 291,815**	**$ 279,433**

City of Saco, Maine
Finance Department Narrative, Continued

FINANCE- OPERATING		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500301	OFFICE SUPPLIES	$ 1,455	$ 1,667	$ 2,541	$ 4,965	$ 4,145	$ 4,000	$ 4,000
500304	COMPUTER SUPPLIES	$ 3,152	$ 2,978	$ 2,364	$ 3,338	$ 7,486	$ 3,500	$ 3,500
500317	MINOR EQUIPMENT	$ 224	$ 11	$ 490	$ -	$ 65	$ 500	$ 1,300
500322	TUITION / TRAINING	$ 70	$ 826	$ 4,621	$ 5,506	$ 6,694	$ 6,000	$ 6,000
500330	DUES & MEMBERSHIP	$ 75	$ 45	$ 95	$ 755	$ 278	$ 750	$ 750
500332	BOOKS & MANUALS	$ -	$ 168	$ 110	$ 512	$ -	$ 500	$ 500
500336	TELEPHONE	$ 1,982	$ 1,998	$ 1,963	$ 2,137	$ 3,565	$ 2,200	$ 2,200
500337	POSTAGE	$ 10,089	$ 7,217	$ 10,571	$ 11,262	$ 9,365	$ 10,000	$ 10,000
500338	COPIER	$ 889	$ 734	$ 1,430	$ 1,535	$ 1,517	$ 1,200	$ 1,200
500339	TRAVEL	$ 170	$ 510	$ 940	$ 760	$ 1,036	$ 750	$ 750
500344	PRINTING	$ 6,567	$ 8,037	$ 12,939	$ 9,755	$ 7,378	$ 9,000	$ 9,000
500350	FURNITURE & FIX-TURES	$ 945	$ -	$ 1,518	$ 1,175	$ 1,339	$ 2,000	$ 2,000
500370	FILING FEES/ LICENSES/PERMITS	$ 5,276	$ 4,728	$ 4,640	$ 4,357	$ 3,085	$ 6,000	$ 5,450
500400	TRANSFERS/ MISCELLANEOUS	$ -	$ -	$ 210	$ 93	$ 66	$ 100	$ 100
500410	REPAIRS/ MAINTENANCE	$ 10,936	$ 12,000	$ 10,796	$ 10,488	$ 22,429	$ 2,000	$ 2,000
500429	AUDIT SERVICES	$ 11,500	$ 12,500	$ 13,330	$ 10,200	$ 10,090	$ 10,800	$ 11,350
	Subtotal Finance-Operating	**$53,330**	**$53,419**	**$68,558**	**$66,838**	**$78,538**	**$59,300**	**$60,100**
	Total Finance Depart-ment	**$ 237,265**	**$ 238,437**	**$ 254,837**	**$ 267,129**	**$ 57,861**	**$ 351,115**	**$ 339,533**
INSURANCES								
500281	LIABILITY INSUR-ANCE	$ 108,101	$ 109,012	$ 110,621	$ 130,604	$ 193,681	$ 167,289	$ 184,018
500282	PUBLIC OFFICIALS LIABILITY	$ 14,666	$ 16,212	$ 16,205	$ 19,343	$ 27,315	$ 14,505	$ 15,956
	Subtotal Insurances:	**$122,767**	**$125,224**	**$126,826**	**$149,947**	**$220,996**	**$181,794**	**$199,973**

City of Saco, Maine
City Clerk Department Narrative

Fiscal Year 2005 Established Goals and Objectives

The goals and objectives of the City Clerk Department were validated through the City Council's endorsement of the city's recently completed Strategic Plan as well as the city's Performance Measurement Policy which ties performance pay to the achievement of goals and objectives. The three fiscal year 2005 strategic objectives for the City Clerk Department are found below. As the milestones listed for achievement are successfully completed, the boxes will be checked "X".

Element: Lap Tops for Sub-Registrars at Polls

Related to Goal Area: **E-4**

Staff Lead: Lucette S. Pellerin

Technological Innovation and Implementation

Strategic Objective: To provide sub-registrars with current voter list at the polls.

o Additional funding 2005-2010

Estimated cost to fully implement - $8500.00

Implementation Milestones with Existing Resources

- Currently the list provided is current only to the Friday prior to an election.
- Hard copy of voter list consists of 700 pages.

Implementation Milestones with Additional Funding

- Access to the current voter list at City Hall.
- Ability to monitor voters from ward to ward

City of Saco, Maine
City Clerk Department Narrative, Continued

Element: Scanning Committee.

Related to Goal Area: **E-11**

Staff Lead: Lucette S. Pellerin

Technological Innovation and Implementation

Strategic Objective: City wide digital storage system (records management).

Implementation Milestones with Existing Resources

- Needs assessment.
- Funding
- Implementation

Implementation Milestones with Additional Funding

- Elimination of "paper" storage.

$ NOT DETERMINED AT THIS TIME.

City of Saco, Maine
City Clerk Department Narrative, Continued

Element: Cross training for staff regarding elections.

Related to Goal Area: **F-12**

Staff Lead: Lucette S. Pellerin

Human Resource Investment

Strategic Objective: Providing cross training to several members of the staff would insure continuity regardless of unexpected emergencies within the office of the City Clerk. Election laws often change and the staff needs to be able to conduct an election with confidence in their ability.

Implementation Milestones with Existing Resources

- Training will be made available to all counter staff interested in gaining election knowledge.
- On the job training not requiring addition expense to the City.

$NONE

Implementation Milestones with Additional Funding

- None known at this time.

- Additional funding 2005-2010

Fiscal Year 2004 Results of Goals and Objectives

- **Goal 1 - To develop a system for the indexing of all City Council actions taken.**
  Results - This goal is continually being developed to provide for an indexing of actions from various meetings that relate to the same subject matter or action so each action process can be tracked in a more efficient manner.
- **Goal 2 - To place the City Council meeting minutes on the city's web site.**
  Results - All City Council meeting minutes are now posted on the city's web site making them available for all citizens to keep up with city government and what is happening at Saco's City Council meetings.

- **Goal 3 - To purchase and install software for vital statistics records maintained at city hall.**
  Results - The software was purchased and vital record information is continually being entered into the computer system.

Per the City of Saco, Maine Code- § 4-15. City Clerk's Department.

A. Establishment. There shall be a City Clerk's Department, the head of which shall be the City Clerk, who shall be appointed by the City Administrator with approval from the City Council. The City Administrator shall appoint a Deputy City Clerk, to act as his/her agent, and as many assistant clerks as necessary, within a budget approved by Council.

B. Duties. The City Clerk shall:

(1) Serve as Clerk to the Council and perform all duties for the Council as it may require. He/she shall authenticate, by his/her signature, and be responsible for the filing, indexing and safekeeping of all proceedings of the Council, which shall be open to public inspection.

(2) Make all arrangements for elections and keep and maintain election records and have custody of all property used in connection with elections.

(3) Issue to every person appointed to any office by the City Council or by the City Administrator a certificate of such appointment and administer oath of such office.

(4) Publish all legal notices, unless otherwise provided.

(5) File and preserve all contracts, security bonds, oaths of office and other documents not required to be filed elsewhere.

(6) Issue all licenses and permits authorized by the municipal officers or the Council and collect the fee required thereof as provided by state law or city ordinance.

(7) Notify the Chief of Police on or within one week after the expiration date of each license or permit when a new license or permit to take effect on such expiration date has not been applied for, except when the City Clerk knows that no new license or permit is required.

(8) Obtain and maintain all statistics relating to births, marriages and deaths, as required by law.

(9) Be custodian of the City Seal.

(10) Perform all duties and exercise all power incumbent upon or vested in city clerks, generally, which are not inconsistent with the City Charter.

11) Maintain in his/her office a public information service, to furnish information concerning the city government, relative to the public service.

(a) All requests for information shall be complied with promptly and courteously, provided that the required information is available in the office of the City Clerk. Otherwise, the City Clerk shall refer an individual applicant to the proper agency of the city for such information as is required, and such agency shall supply the same as quickly as reasonably possible, consistent with the extent or type of information requested.

(b) Nothing herein shall be construed to require the City Clerk to supply or to request any other department to supply the type of information which either state law or the public interest requires to be kept confidential, nor shall any information be prepared or supplied when the cost of so doing would result in increased expense to the city; provided, however, that the estimated cost shall be supplied at the expense of the applicant, subject to final adjustment on the basis of actual cost, or at an agreed-upon charge paid by the applicant, in advance, to the City Clerk or the department undertaking such extra expense.

(12) Account for all public money received by him/her, in such manner as the Director of Finance may prescribe.

(13) Notify promptly all department heads of Council actions of concern to them.

(14) Issue all state licenses and collect the fees required of him/her to so issue and maintain records of the same.

(15) Compute, issue and collect all excise fees on motor vehicles owned and operated by the residents of Saco and turn these fees over to the Treasurer at least monthly.

C. Division of Welfare.

(1) There shall be a Division of Public Welfare in the Office of the City Clerk, the head of which shall be the Director of Welfare, who shall be appointed by the City Administrator upon the recommendation of the City Clerk.

(2) Duties of the Director of Welfare. The Director of Welfare shall be the General Assistance Administrator under Chapter 112, General Assistance Program, and shall:

(a) Determine the eligibility of each applicant for receipt of general assistance benefits. He/she must consider all applicants, set up interviews and certify or deny the applicant, according to uniform standards.

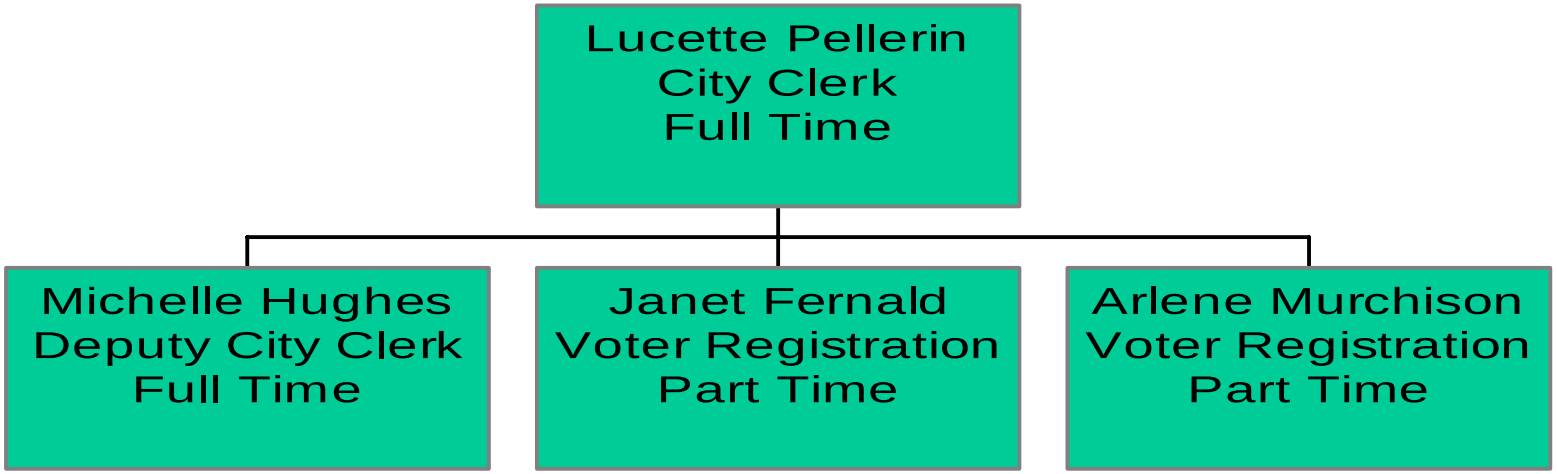
(b) Distribute vouchers under general assistance benefits, giving assistance for fuel, rent, food, medicine and light bills in an emergency, as he/she deems appropriate and according to uniform standards. He/she must make out reports for general assistance, pursuant to all applicable laws and regulations.

(c) Refer citizens needing assistance from other than the city to the proper federal, state or private agencies.

(d) Exercise all powers and perform all the duties confirmed or imposed by the state law upon overseers of the poor.

(e) Be responsible for the sound fiscal management of his/her Department.

Fiscal Year 2005 City Clerk Organizational Chart



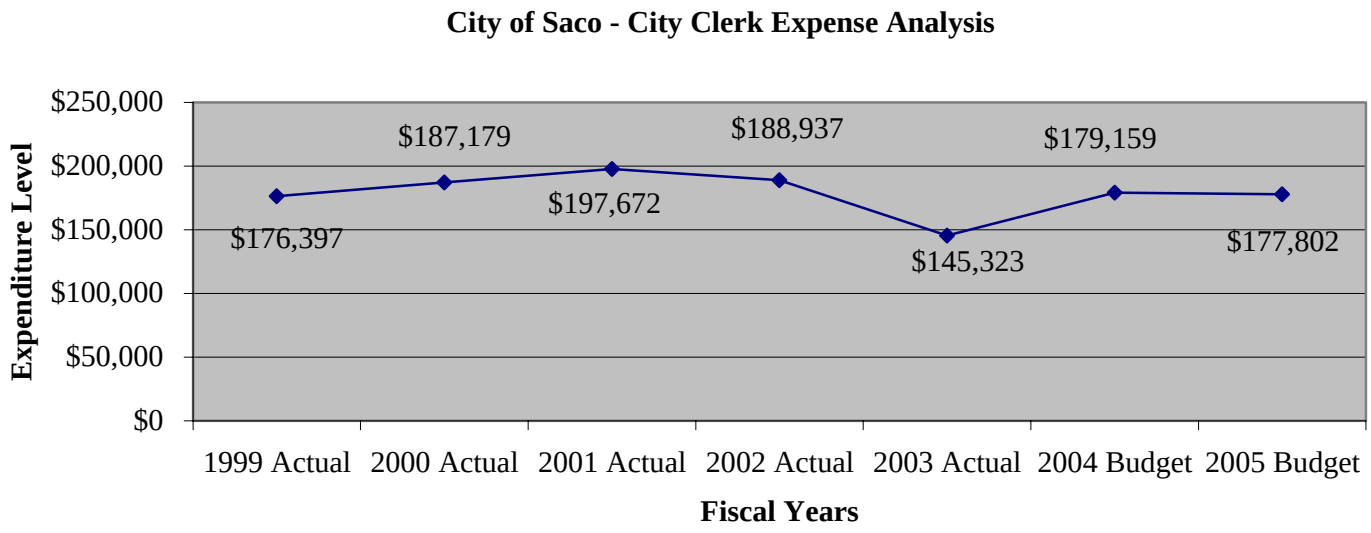
Expenditures:

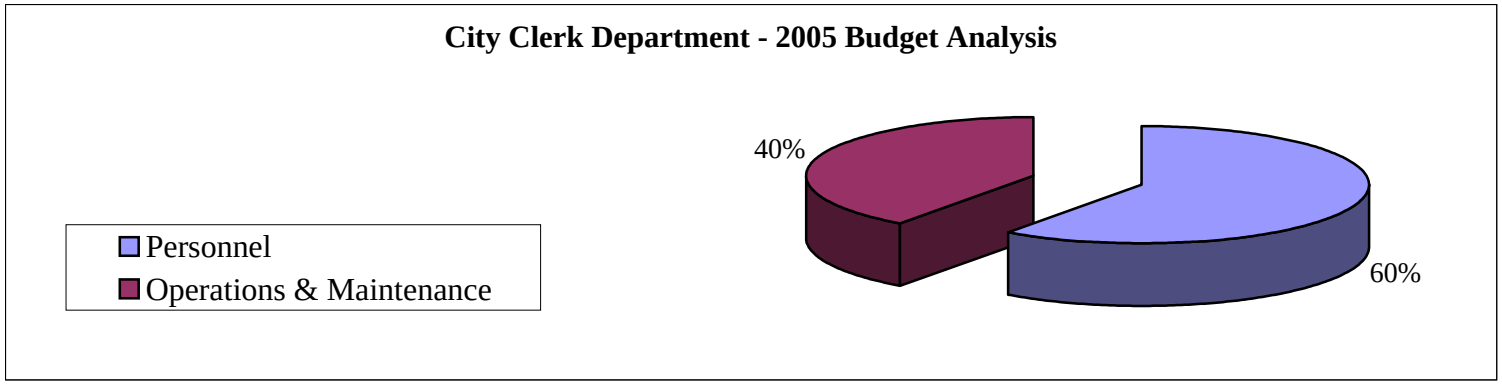
The expenditures within this department are related to the following activity centers:

- City Clerk
- General Assistance
- Voter Registration

The following graphs depict the expenditure level of these activity centers over the last 6 years.

City of Saco, Maine
City Clerk Department Narrative, Continued





City of Saco, Maine
City Clerk Department Narrative, Continued

City Clerk Department
Expenditure Analysis

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
Personnel	$ 110,319	$ 127,831	$ 136,097	$ 148,421	$ 96,251	$ 105,869	$ 106,687
Operations & Maintenance	$ 66,078	$ 59,348	$ 61,573	$ 40,516	$ 49,072	$ 73,290	$ 71,115

CITY CLERK- PERSONNEL	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500101 DEPARTMENT HEAD WAGES	$ 38,649	$ 39,933	$ 42,071	$ 44,376	$ 46,517	$ 48,464	$ 50,575
500103 NON SUPERVISORY WAGES	$ 5,104	$ 6,986	$ 4,621	$ 3,192	$ 4,706	$ 4,400	$ 5,016
500104 COURT OFFICERS/CLERICAL WAGES	$ 62,915	$ 67,084	$ 68,316	$ 77,232	$ 35,580	$ 35,805	$ 36,896
500113 TEMPORARY/SEASONAL WAGES	$ 3,010	$ 12,280	$ 19,797	$ 22,254	$ 8,225	$ 15,500	$ 12,500
500114 OVERTIME	$ 641	$ 1,548	$ 1,292	$ 1,367	$ 1,223	$ 1,700	$ 1,700
Subtotal City Clerk -Personnel	**$ 110,319**	**$ 127,831**	**$ 136,098**	**$ 148,421**	**$ 96,251**	**$ 105,869**	**$ 106,687**

CITY CLERK - OPERATING	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500301 OFFICE SUPPLIES	$ 1,493	$ 1,264	$ 1,500	$ 1,308	$ 1,120	$ 1,000	$ 1,000
500317 MINOR EQUIPMENT	$ 140	$ 49	$ 638	$ -	$ 852	$ -	$ 800
500322 TUITION / TRAINING	$ 1,065	$ 779	$ 947	$ 1,540	$ 1,262	$ 1,000	$ 1,200
500330 DUES & MEMBERSHIPS	$ 128	$ 198	$ 70	$ 213	$ 282	$ 250	$ 300
500332 BOOKS & MANUALS	$ 1,432	$ 1,198	$ 1,251	$ 1,571	$ 1,798	$ 1,400	$ 1,800
500336 TELEPHONE	$ 997	$ 1,123	$ 1,097	$ 1,738	$ 715	$ 900	$ 1,200
500337 POSTAGE	$ 1,178	$ 1,397	$ 1,161	$ 1,537	$ 1,155	$ 1,200	$ 1,000
500338 COPIER	$ 955	$ 848	$ 1,048	$ 1,097	$ 594	$ 1,000	$ 1,000

City of Saco, Maine
City Clerk Department Narrative, Continued

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500339TRAVEL	$ 806	$ 172	$ 649	$ 526	$ 1,014	$ 800	$ 1,000
500341ADVERTISING	$ 991	$ 649	$ 3,048	$ 1,338	$ 1,355	$ 1,200	$ 1,200
500344PRINTING	$ 1,426	$ 543	$ 1,142	$ 721	$ 743	$ 1,500	$ 1,200
500350FURNITURE & FIXTURES	$ 1,610	$ 340	$ 1,218	$ -	$ -	$ -	$ 300
500360COMPUTER SOFTWARE	$ -	$ 345	$ 718	$ -	$ 447	$ 1,000	$ 1,000
500410REPAIRS/MAINTENANCE	$ 403	$ 180	$ 198	$ 198	$ 66	$ 200	$ 200
500428CONTRACTED SERVICES	$ 5,998	$ 3,525	$ 1,000	$ 5,792	$ 6,687	$ 3,500	$ 3,500
Subtotal City Clerk- Operating	**$18,622**	**$12,610**	**$15,684**	**$17,579**	**$18,090**	**$14,950**	**$16,700**

CITY CLERK - GENERAL ASSISTANCE	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500301OFFICE SUPPLIES	$ 301	$ 181	$ 203	$ 128	$ 222	$ 200	$ 200
500322TUITION / TRAINING	$ 235	$ 225	$ 255	$ 90	$ 60	$ 300	$ 300
500336TELEPHONE	$ 426	$ 448	$ 442	$ 426	$ 499	$ 400	$ 450
500337POSTAGE	$ 197	$ 27	$ 30	$ 16	$ 11	$ 40	$ 40
500338COPIER	$ 113	$ 109	$ 94	$ 67	$ 47	$ 125	$ 125
500339TRAVEL	$ 89	$ 84	$ 127	$ 20	$ 34	$ 150	$ 150
500341PRINTING	$ -	$ 55	$ -	$ -	$ -	$ -	$ -
500370FILING FEES/LICENSES/PERMITS	$ -	$ (72)	$ -	$ -	$ (2)	$ -	$ -
500371FOOD ASSISTANCE	$ 9,795	$ 12,897	$ 11,951	$ 5,472	$ 2,750	$ 13,000	$ 12,500
500372FUEL ASSISTANCE	$ 636	$ 1,073	$ 352	$ 373	$ 307	$ 1,500	$ 1,500
500373ELECTRICITY ASSISTANCE	$ 1,713	$ 1,537	$ 2,291	$ 620	$ 902	$ 3,000	$ 2,500
500374WATER / SEWER ASSISTANCE	$ -	$ 748	$ -	$ -	$ -	$ 300	$ 150
500375BURIAL ASSISTANCE	$ -	$ -	$ -	$ 850	$ 1,489	$ 1,000	$ 1,000

City of Saco, Maine
City Clerk Department Narrative, Continued

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500376 MEDICAL ASSISTANCE	$ 904	$ (83)	$ -	$ 78	$ -	$ 500	$ 400
500377 RENTAL ASSISTANCE	$ 27,631	$ 21,706	$ 23,916	$ 7,433	$ 17,746	$ 27,000	$ 24,000
500378 CLOTHING ASSISTANCE	$ 27	$ 50	$ 91	$ 286	$ -	$ 200	$ 100
500379 TELEPHONE ASSISTANCE	$ 65	$ 13	$ 185	$ -	$ 32	$ 150	$ 100
Subtotal City Clerk -General Assistance	**$42,132**	**$38,998**	**$39,938**	**$15,859**	**$24,097**	**$47,865**	**$43,515**
CITY CLERK - VOTER REGISTRATION							
500301 OFFICE SUPPLIES	$ 291	$ 399	$ 522	$ 284	$ 440	$ 150	$ 300
500322 TUITION / TRAINING	$ -	$ 70	$ -	$ 502	$ 25	$ 250	$ 300
500332 BOOKS & MANUALS	$ 87	$ -	$ -	$ 114	$ 114	$ 100	$ 100
500337 POSTAGE	$ 1,619	$ 384	$ 549	$ 575	$ 303	$ 500	$ 500
500338 COPIER	$ 1	$ 3	$ 18	$ 18	$ 52	$ 25	$ 50
500339 TRAVEL	$ -	$ -	$ -	$ 139	$ -	$ 300	$ 300
500341 ADVERTISING	$ 78	$ 1,087	$ 533	$ 822	$ 608	$ 800	$ 1,000
500344 PRINTING	$ 395	$ 3,642	$ 3,025	$ 1,503	$ 3,133	$ 3,300	$ 3,300
500350 FURNITURE & FIXTURES	$ 1,086	$ -	$ 220	$ -	$ 152	$ 500	$ 500
500410 REPAIRS/MAINTENANCE	$ 1,144	$ 800	$ 1,085	$ 1,050	$ 1,050	$ 1,050	$ 1,050
500428 CONTRACTED SERVICES	$ 623	$ 1,355	$ -	$ 2,071	$ 1,008	$ 3,500	$ 3,500
Subtotal City Clerk -Voter Registration	**$5,324**	**$7,740**	**$5,952**	**$7,078**	**$6,885**	**$10,475**	**$10,900**
Total City Clerk	**$176,397**	**$187,179**	**$197,672**	**$188,937**	**$145,323**	**$179,159**	**$177,802**

City of Saco, Maine
Assessing Department Narrative

Fiscal Year 2005 Established Goals and Objectives

The goals and objectives of the Assessing Department were validated through the City Council's endorsement of the city's recently completed Strategic Plan as well as the city's Performance Measurement Policy which ties performance pay to the achievement of goals and objectives. The three fiscal year 2005 strategic objectives for the Assessing Department are found below. As the milestones listed for achievement are successfully completed, the boxes will be checked "X".

Element: Average assessment ratio **Related to Goal Area:** **C-4**

Staff Lead: Dan Sanborn Growth Management

Strategic Objective: The objective of this element is to assure that the city's average assessment ratio is at 85% as of April 1, 2004.

Implementation Milestones with Existing Resources

- Perform fieldwork to update valuations of all property within the city

Implementation Milestones with Additional Funding

- None known at this time

- Additional Funding 2005-2010

$30,000 for assistance in doing valuation fieldwork

City of Saco, Maine
Assessing Department Narrative, Continued

Element: Integrate market data **Related to Goal Area:** **C-5**

Staff Lead: Dan Sanborn Growth Management

Strategic Objective: The objective of this element is to integrate the market data approach to valuation for residential properties.

Additional Funding 2005-2010

No additional funding necessary.

Implementation Milestones with Existing Resources

- Gather market data on property sales within the City of Saco
- Review in relation to existing values assigned
- Integrate market data with existing data

Implementation Milestones with Additional Funding

- None known at this time.

Element: 10% quality rating **Related to Goal Area:** **C-6**

Staff Lead: Dan Sanborn Growth Management

Strategic Objective: The objective of this element is to achieve a 10% quality rating or better for all classes of property.

Additional Funding 2005-2010

No additional funding necessary.

Implementation Milestones with Existing Resources

- Review existing quality ratings for all classes of property
- Prepare plan to increase quality rating to 10%

Implementation Milestones with Additional Funding

- None known at this time.

Fiscal Year 2004 Results of Goals and Objectives

- **Goal 1 - To develop standards to assure that the City of Saco's assessment ratios remain within the state ranges.**
  Results - The Assessing office was successful at developing these standards and completed a valuation adjustment of the entire city in order to better reflect state equalized valuations.
- **Goal 2 - To develop an operations manual to document all functions and activities of the assessing office.**
  Results - The Assessing office purchase a new Vision appraisal software package which came with manuals documenting all that this system does. They are also in the process of putting together more of an operations type manual of routine processes performed on a daily basis within their office.
- **Goal 3 – To complete a successful data conversion to Vision Appraisal Systems.**
  Results - A complete conversion has been made to Vision Appraisal System and integrated with the city's new financial software system of MUNIS.

Per the City of Saco, Maine Code-§ 4-23. Department of Assessing.

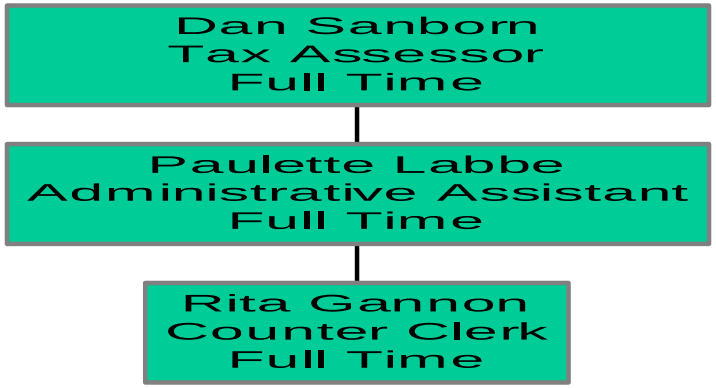
A. Establishment. There shall be a Department of Assessing, the head of which shall be the Assessor, who shall be appointed by the City Administrator and confirmed by the City Council.

B. Duties.

(1) The Assessor's qualifications and authority come from state statutes and cannot be controlled by the city. The city cannot, by vote, increase, diminish or vary the duties imposed on the Assessor by statutes.

(2) The Assessor is responsible for the sound fiscal management of the Department and shall exercise all powers and perform all duties confirmed or imposed by state laws upon assessors.

Fiscal Year 2005 Assessing Department Organizational Chart

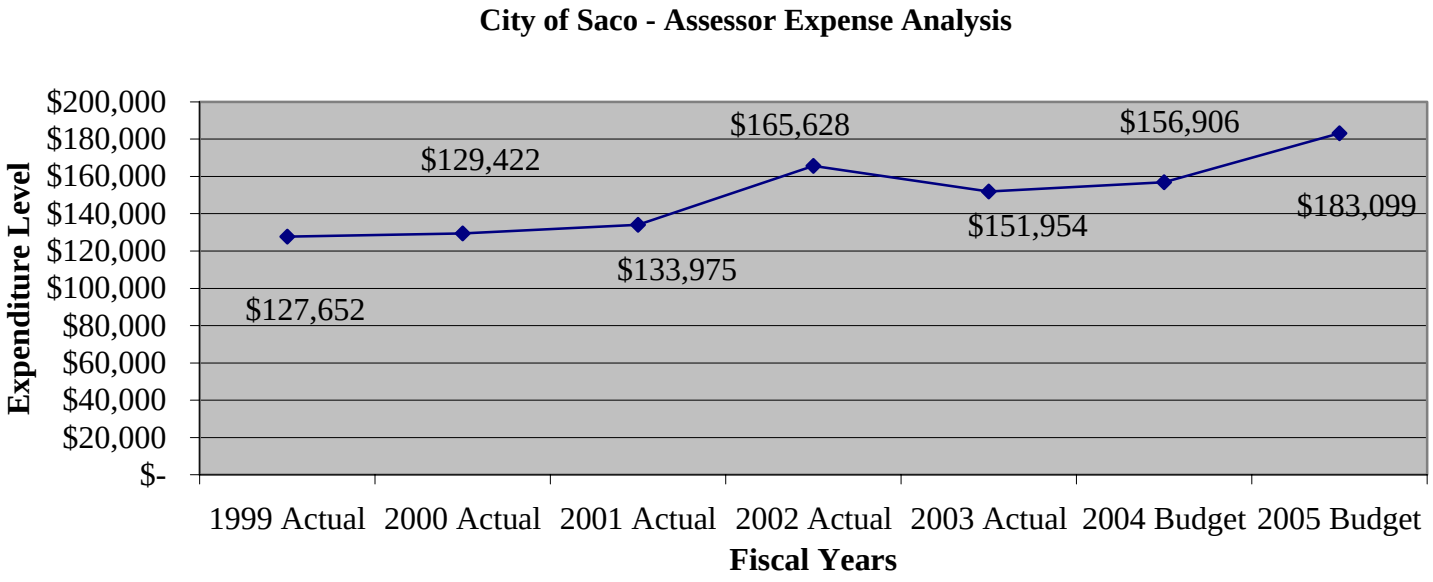


Expenditures:

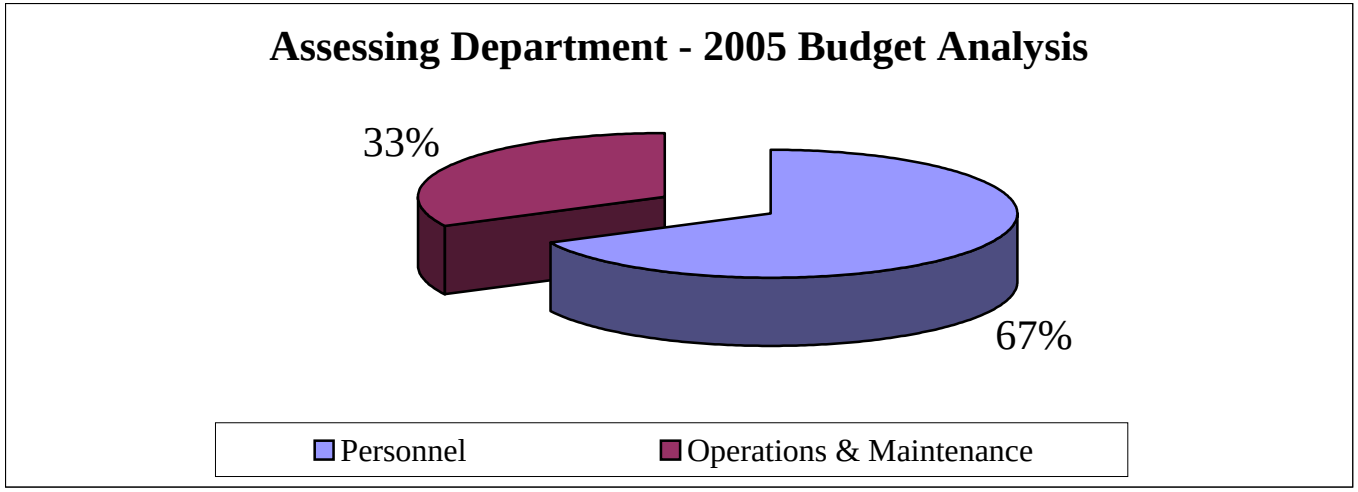
The expenditures within this department are related to the following activity centers:

- Assessor

The following graphs depict the expenditure level of these activity centers over the last 6 years.



City of Saco, Maine
Assessing Department Narrative, Continued



Assessing Department
Expenditure Analysis

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
Personnel	$ 106,259	$ 103,434	$ 105,643	$ 109,417	$ 113,944	$ 117,891	$ 123,509
Operations & Maintenance	$ 21,393	$ 25,988	$ 28,332	$ 56,211	$ 38,010	$ 39,015	$ 59,590

ASSESSOR- PERSONNEL	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500101 DEPARTMENT HEAD WAGES	$ 48,524	$ 50,727	$ 52,286	$ 53,711	$ 55,271	$ 56,961	$ 59,773
500104 COURT OFFICERS/CLERICAL WAGES	$ 57,735	$ 52,707	$ 53,357	$ 55,706	$ 58,673	$ 60,930	$ 63,736
Subtotal Assessor - Personnel	**$ 106,259**	**$ 103,434**	**$ 105,644**	**$ 109,417**	**$ 113,944**	**$ 117,891**	**$ 123,509**

City of Saco, Maine
Assessing Department Narrative, Continued

ASSESSOR- OPERATING		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500301	OFFICE SUPPLIES	$ 1,215	$ 1,457	$ 2,217	$ 2,219	$ 2244	$ 5,400	$ 5,400
500304	COMPUTER SUPPLIES	$ 462	$ 801	$ 581	$ 359	$ 213	$ 500	$ 500
500317	MINOR EQUIPMENT	$ 3,021	$ 3,464	$ 4,149	$ 1,251	$ 1579	$ 1,225	$ 1,000
500322	TUITION / TRAINING	$ 402	$ 1,205	$ 260	$ 615	$ 649	$ 3,000	$ 3,000
500325	CLOTHING/BOOT ALLOWANCE	$ 74	$ -	$ 89	$ 146	$ 115	$ 150	$ 150
500330	DUES & MEMBERSHIPS	$ 225	$ 225	$ 65	$ 30	$ 50	$ 240	$ 240
500332	BOOKS & MANUALS	$ 540	$ 551	$ 619	$ 539	$ 618	$ 2,000	$ 2,000
500336	TELEPHONE	$ 498	$ 503	$ 488	$ 469	$ 578	$ 400	$ 400
500337	POSTAGE	$ 519	$ 490	$ 517	$ 948	$ 2,685	$ 3,300	$ 3,300
500338	COPIER	$ 445	$ 427	$ 351	$ 1,277	$ 1,232	$ 1,500	$ 1,500
500339	TRAVEL	$ 2,060	$ 2,038	$ 2,350	$ 2,557	$ 3,450	$ 4,000	$ 4,000
500341	ADVERTISING	$ -	$ 892	$ -	$ -	$ 27	$ 500	$ 500
500344	PRINTING	$ 520	$ 340	$ 424	$ 991	$ 661	$ 700	$ 700
500360	COMPUTER SOFTWARE	$ 773	$ 388	$ 577	$ 14,648	$ 6,696	$ -	$ 2,500
500410	REPAIRS/MAINTENANCE	$ 3,251	$ 3,778	$ 3,903	$ 7,203	$ 454	$ 500	$ 500
500428	CONTRACTED SERVICES	$ 1,555	$ 4,538	$ 6,722	$ 15,883	$ 9,605	$ 10,600	$ 27,300
500439	DEED SERVICES	$ 5,833	$ 4,891	$ 5,021	$ 7,076	$ 7,154	$ 5,000	$ 6,600
	Subtotal Assessor- Operating	**$ 21,393**	**$ 25,988**	**$ 28,332**	**$ 56,211**	**$ 38,010**	**$ 39,015**	**$ 59,590**
	Total Assessor	**$ 127,652**	**$ 129,422**	**$ 133,975**	**$ 165,628**	**$ 151,954**	**$ 156,906**	**$ 183,099**

City of Saco, Maine
Legal Department Narrative

Fiscal Year 2005 Established Goals and Objectives

The goals and objectives of the Legal Department are also established through the City Council's endorsement of the city's recently completed Strategic Plan. The Legal Department does not have individual strategic goals but rather supports all of the other departments in their goals if legal issues should arise.

Fiscal Year 2004 Results of Goals and Objectives

As noted above, this department does not have individual goals and objectives so there is nothing to report for last year.

Per the City of Saco, Maine Code-§ 4-24. Legal Division.

A. There shall be a City Solicitor who shall be appointed by the City Administrator and confirmed by the City Council. The City Solicitor shall serve at the will of both the Mayor and the City Council. The City Solicitor shall serve as chief legal advisor to the Mayor and the City Council, the City Administrator and all city departments, boards, agencies, committees and commissions. The City Solicitor shall represent the city in all legal proceedings and shall perform any other duties prescribed by ordinance and law. The City Council shall have the right to employ or retain special attorneys, if it deems it to be in the best interests of the city.

B. Duties. The City Solicitor shall:

(1) Draft all instruments which may be required of him/her by any ordinance or by the Mayor, City Council, City Administrator or any other city official and which, by law, custom or agreement, are to be drawn at the expense of the city.

(2) Prosecute or defend, as the case may be, all suits in which the city may be a party in interest; and shall do all and every professional act incident to the office which may be required of him/her by the city government or by any joint or special committee thereof or any order or ordinance of the City Council.

(3) Serve as chief legal advisor to the Mayor and the City Council, the City Administrator and all city department heads, boards, agencies, committees and commissions.

(4) Render professional advice to the overseers of the poor or other officers of the city government who may require his/her opinion on any subject touching the duties of their respective offices.

(5) Account for and pay over to the City Treasurer all moneys received by him/her for costs in any prosecution or defense wherein the city is or may be interested.

(6) Perform such additional duties as may be presented by the City Council. Nothing herein shall preclude the City Council from hiring alternate counsel as it may choose.

C. Compensation. He/she shall receive for his/her services such compensation as the City Council may determine.

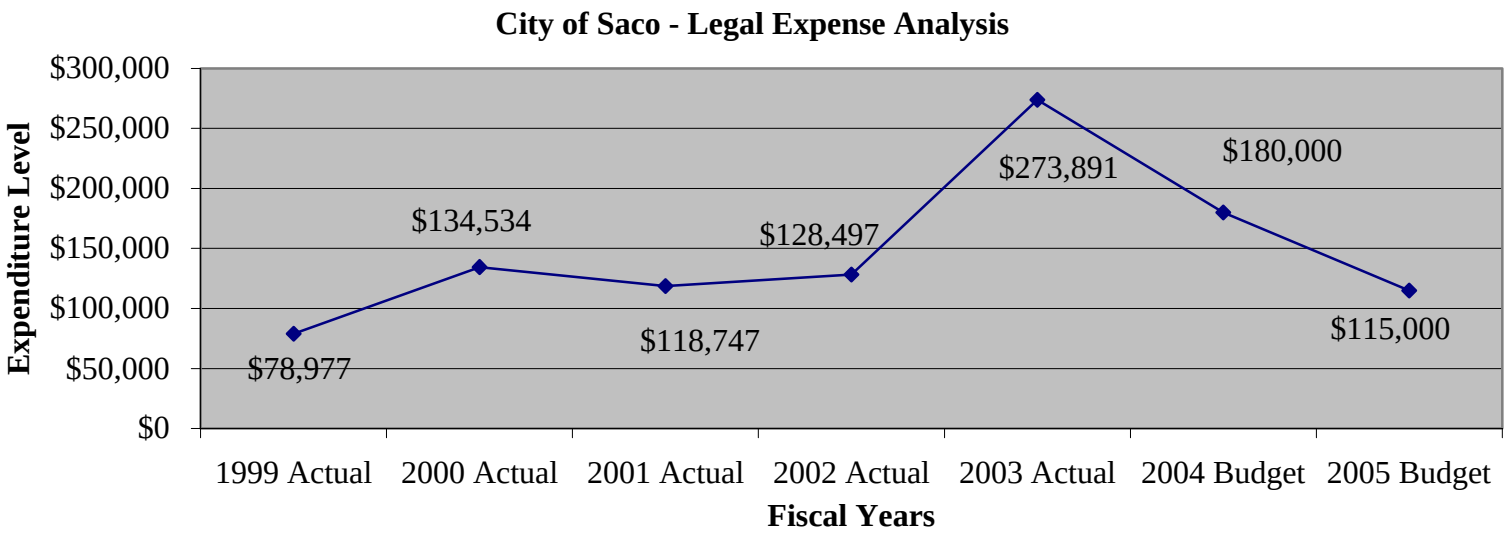
D. Annual report. The City Solicitor shall annually, before the close of the municipal year, make a report, in writing, to the City Council concerning the unfinished business in his/her Department.

Expenditures:

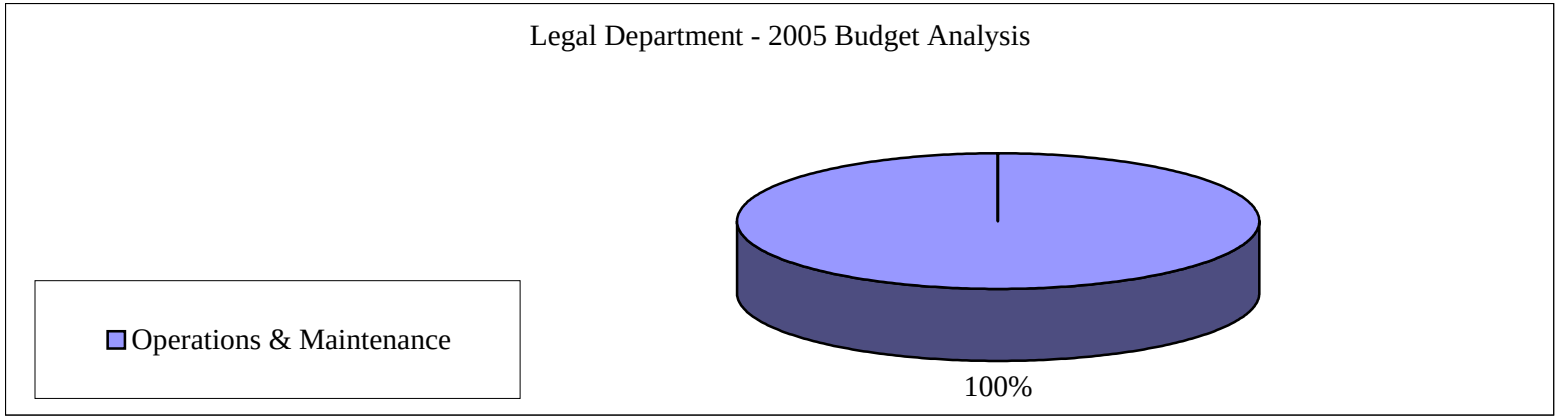
The expenditures within this department are related to the following activity centers:

- Legal

The following graphs depict the expenditure level of these activity centers over the last 6 years.



City of Saco, Maine
Legal Department Narrative, Continued



Legal Department
Expenditure Analysis

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
Operations & Maintenance	$ 78,977	$ 134,534	$ 118,747	$ 128,497	$ 273,891	$ 180,000	$ 115,000

LEGAL		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500425	CONTRACTED SOLICITOR	$ 59,205	$ 106,355	$ 96,544	$ 103,486	$ 248,201	$ 155,000	$ 90,000
500428	CONTRACTED SERVICES	$ 19,772	$ 28,179	$ 22,203	$ 25,011	$ 25,690	$ 25,000	$ 25,000
	Subtotal Legal:	**$ 78,977**	**$ 134,534**	**$ 118,747**	**$ 128,497**	**$ 273,891**	**$ 180,000**	**$ 115,000**

City of Saco, Maine
Police Department Narrative

Fiscal Year 2005 Established Goals and Objectives

The goals and objectives of the Police Department were validated through the City Council's endorsement of the city's recently completed Strategic Plan as well as the city's Performance Measurement Policy which ties performance pay to the achievement of goals and objectives. The three fiscal year 2005 strategic objectives for the Police Department are found below. As the milestones listed for achievement are successfully completed, the boxes will be checked "X".

Element: Redesign & Development of Standard Operating Procedure **Related to Goal Area:** **I-1**

Staff Lead: Chief Brad Paul Public Safety

Strategic Objective: To initiate a complete redesign of the Police Department Standard Operating Procedure

Additional funding 2005-2010

$MINOR COSTS ASSOCIATED WITH OVERTIME TO MEET

Implementation Milestones with Existing Resources

- Establishment of a Policy Committee to formulate strategy to redesign the S.O.P.
- Research begins on policy development, investigation of "best practices" with respect to development an implementation.
- S.O.P. is broken down by function—Standards, Conduct, etc and initial work begins
- Initial drafts are returned for review and discussion.
- Re-writes begin to occur and are again analyzed for content and completeness
- Process of review and clarification continues as final drafts are incorporated in final text
- S.O.P. is presented in completed version to employees
- Training takes place

Implementation Milestones with Additional Funding

- None anticipated

City of Saco, Maine
Police Department Narrative, Continued

Element: Development of a Traffic Safety Program **Related to Goal Area:** **I-2**

Staff Lead: Brad Paul Public Safety

Strategic Objective: To develop a Traffic Safety Program to identify neighborhood traffic problems and safety issues and ways to improve safety by lowering vehicle speeds and adherence to traffic laws.

Additional funding 2005-2010

$INCIDENTAL OVERTIME COSTS

Implementation Milestones with Existing Resources

- Designate traffic team and select supervisor
- Initiate training for supervisor and team members
- Purchase Automated Traffic Recorder to compile necessary data
- Develop strategies and design policy to guide program
- Implement trial programs in neighborhoods
- Analyze data and assess/adapt program
- Test and retest results to determine level of success

Implementation Milestones with Additional Funding

- Incidental and continuing minor costs associated with the printing of educational material—flyers, etc—designed to educate the public.

Element: Establishment of an Emergency Operations Center and completion of radio system improvements at the Police Facility

Related to Goal Area: **I-11**

Staff Lead: Chief Bradley Paul

Public Safety & Infrastructure and Capital Improvements

Strategic Objective#: To design and Implement an EOC at the Police Facility and make additional improvements to the radio system to enhance interoperability and reliability.

Additional funding 2005-2010

$45,000 PROVIDED BY EMA FUNDING GRANT

Implementation Milestones with Existing Resources

- Design EOC layout and equipment needs
- Assess and evaluate radio needs
- Determine optimal voting station location
- Obtain cost estimates
- Bid work out (RFP)
- Begin construction and installation of both projects

Implementation Milestones with Additional Funding

- Upgrades to be completed with EMA funding this cycle

Fiscal Year 2004 Results of Goals and Objectives

- **Goal 1 - To develop a new employee evaluation policy.**
  Results - This goal was completed and serves to tie directly to training and career development of all employees within the Saco Police Department.

- **Goal 2 - To inventory and codify traffic control devices**
  Results - This inventory has been completed and will be added to the city's GIS (Geographical Information System) and will allow the Traffic Safety Committee and the City Council to adopt them formally.

- **Goal 3 - To review and update the departments Standard Operating Procedures.**
  Results - This is continually being done to assure consistency among all department employees.

Per the City of Saco, Maine Code-§ 4-16. Police Department.

A. Establishment.

(1) There shall be a Police Department, the head of which shall be the Police Chief. The Chief of Police shall be appointed by the City Administrator and confirmed by the City Council. There shall also be a Harbor Master and a Canine Control Officer, who shall be directly responsible to the Chief.

(2) The number of regular policemen shall be determined by the City Council, and each policeman shall be appointed by the City Administrator after hearing recommendations from the Police Chief. Special policemen shall have all the powers vested in the regular city policemen. The special policemen shall, however, serve only when and as specifically required by the Police Chief whenever called upon, as the City Administrator may determine. No special policeman shall be on duty as a special policeman at any time or place without being ordered to do so by the Police Chief.

B. Duties of the Police Chief. The Police Chief shall be the commanding officer of the police force.

(1) The Chief shall:

(a) Be responsible for the enforcement of law and order.

(b) Direct the police work of the city.

(c) Arrange for the attendance of one or more police officers at every fire, to preserve order and to prevent theft and destruction of property, at the request of the Fire Chief.

(d) Cause the streets, ways and lands of the city to be inspected regularly and cause the removal of all nuisances, obstructions or impediments therein, causing offenders to be prosecuted when necessary to abate such nuisances.

(e) Cause to be observed and reported immediately to the Street Superintendent all defects and repairs required in streets and sidewalks.

(f) Receive and deliver all notices and papers to members of the City Council and to the City Administrator and officers appointed by either, when requested by the City Clerk or the City Administrator, and make due return thereof.

(g) Be responsible for the maintenance and care of all property used by the Police Department.

(h) Investigate or cause to be investigated the cause and circumstances of any accident for which the city may be liable, instruct all police officers to report to him/her such accidents and notify the City Administrator promptly of all such accidents. Whenever the attention of any police officer shall, in any manner, have been called to any accident for which the city may be liable, it shall be the duty of such police officer forthwith to communicate such facts and information as he/she may have to the Police Chief.

(i) Investigate promptly all applicants for any license or permit when application requires certification by the Police Chief and either deliver promptly to the City Clerk a certificate approving such license or permit or promptly advise, in writing, the City Clerk of his/her refusal to so certify.

(j) Be responsible for the sound fiscal management of his/her Department.

(2) The Chief of Police is authorized to represent the city in District Court in the prosecution of alleged violations of those ordinances which the Police Department is
empowered to enforce, if he is duly certified in accordance with 25 M.R.S.A. § 2803, Subsection 3A.EN The Chief of Police may designate any officer under his command to perform this prosecutorial function, if that officer is certified under 25 M.R.S. A. § 2803, Subsection 3A.

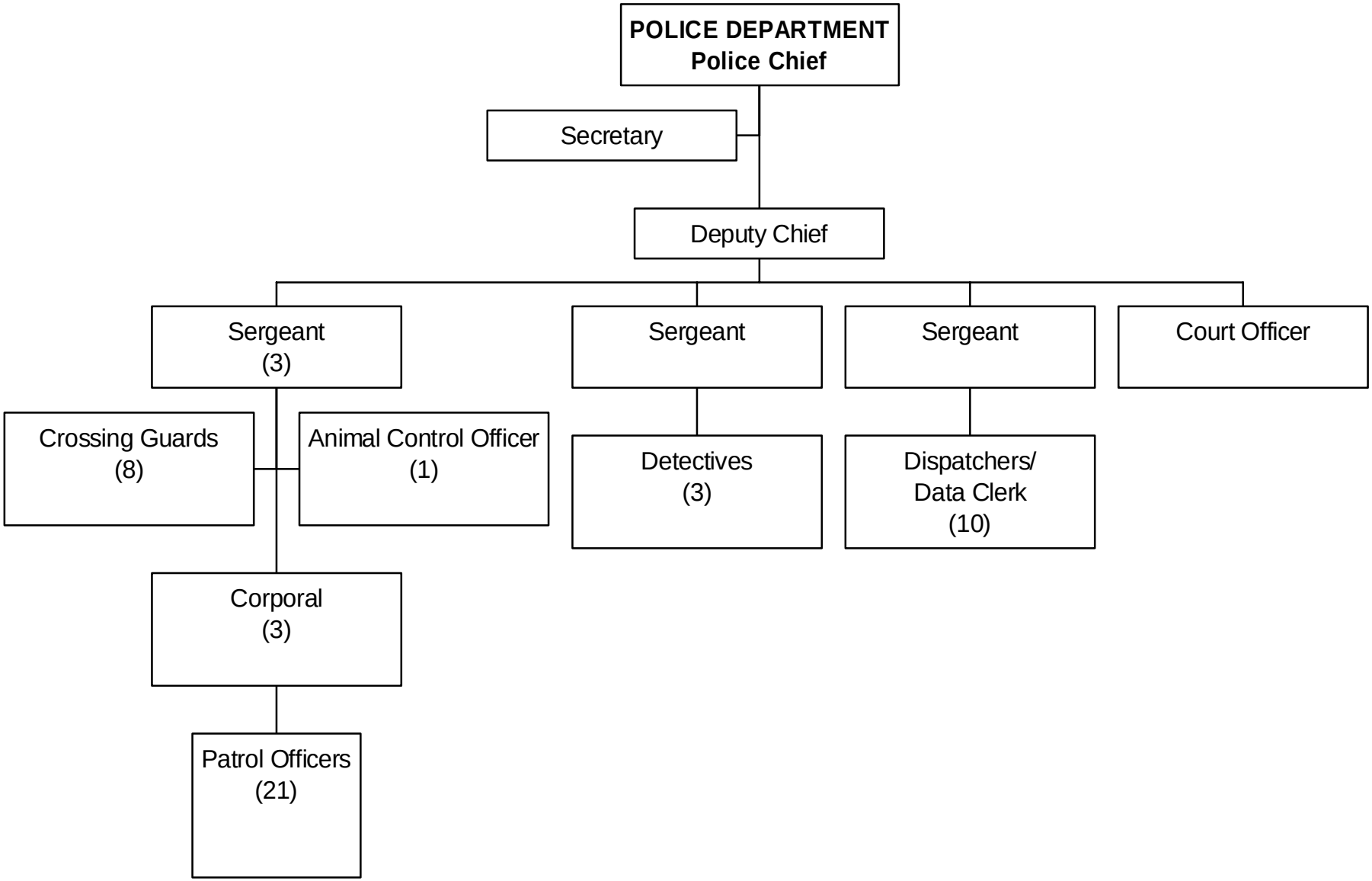
C. Canine Control Officer. The Police Chief shall, with the approval of the City Administrator, designate one or more persons to be titled "Canine Control Officer," whose duties shall be to enforce state and local laws regarding dogs.

D. Harbor Master. The City Administrator shall appoint a Harbor Master. It shall be the duty of the Harbor Master to enforce the rules and regulations enacted by the City Council or the State of Maine for the keeping of convenient channels for the passage of vessels in the

E. harbors and waterways located in the City of Saco and the supervision of the boundary lines of such portions of the harbors as assigned for anchorage by the City Council; and to enforce the laws of the State of Maine and Coast Guard regulating the operation of motor vessels.

City of Saco, Maine
Police Department Narrative, Continued

Fiscal Year 2005 Police Department Organizational Chart

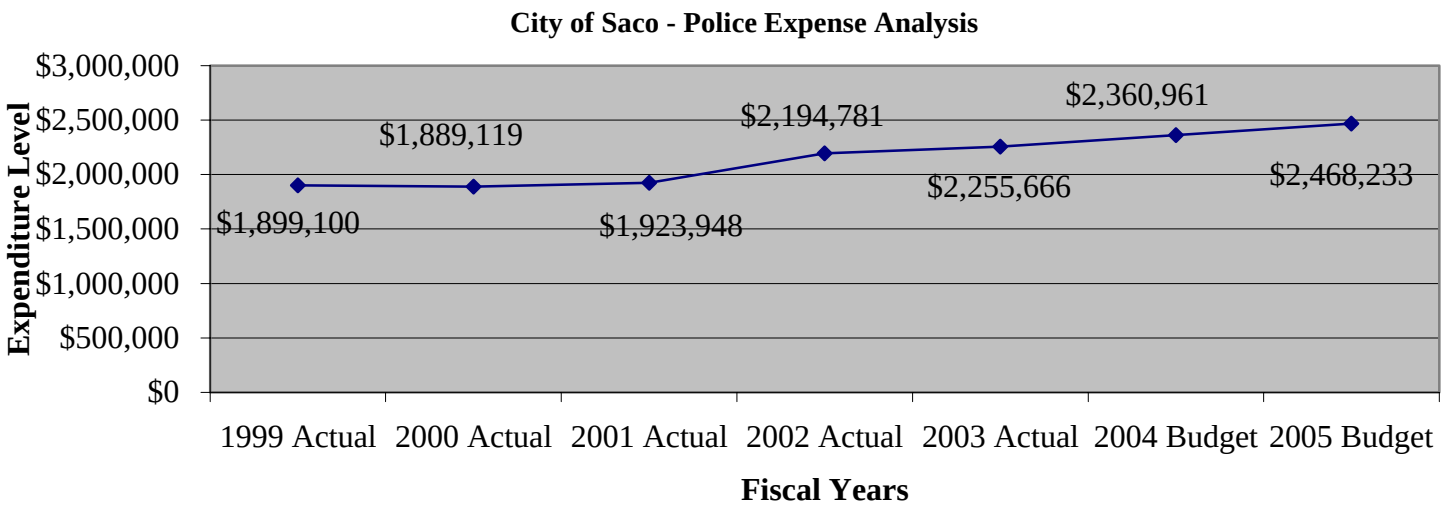


Expenditures:

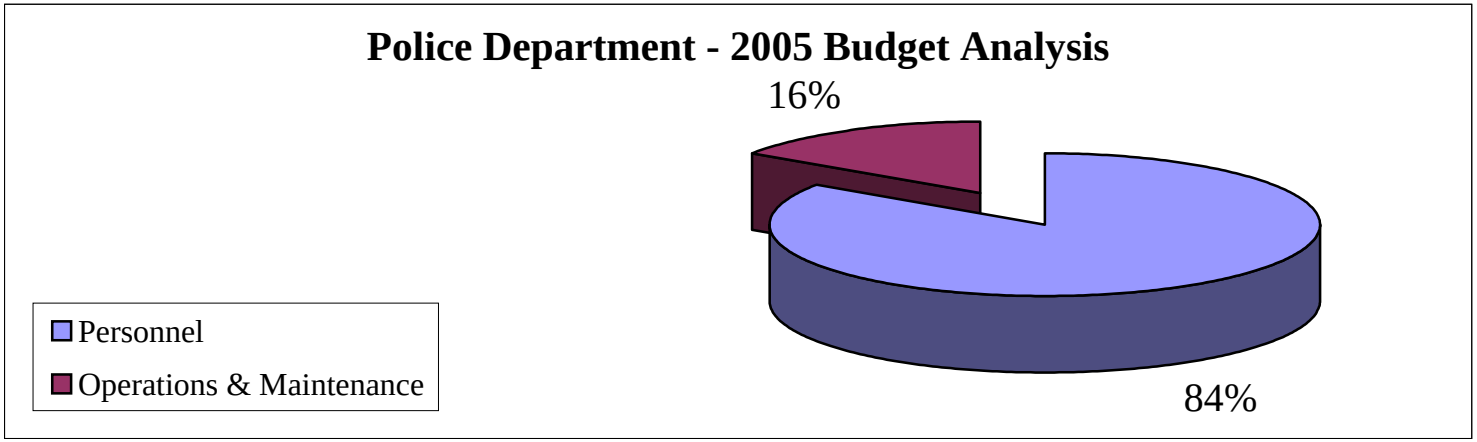
The expenditures within this department are related to the following activity centers:

- Central Dispatch
- Police

The following graphs depict the expenditure level of these activity centers over the last 6 years.



City of Saco, Maine
Police Department Narrative, Continued



Police Department Expenditure Analysis

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
Personnel	$ 1,380,653	$ 1,595,084	$ 1,629,629	$1,844,186	$1,878,759	$2,009,855	$2,083,843
Operations & Maintenance	$ 432,624	$ 309,635	$ 309,919	$ 350,595	$ 376,907	$ 351,106	$ 384,390

City of Saco, Maine
Police Department Narrative, Continued

CENTRAL DISPATCH- PERSONNEL		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500107	DISPATCHER WAGES	$ 203,137	$ 215,419	$ 242,821	$ 268,603	$ 290,943	$ 312,583	$ 334,686
500114	OVERTIME	$ -	$ 24,300	$ 24,450	$ 30,748	$ 36,828	$ 30,000	$ 35,000
	Subtotal Central Dispatch- Personnel	$ 203,137	$ 239,719	$ 267,272	$ 299,351	$ 327,771	$342,583	$369,686

City of Saco, Maine
Police Department Narrative, Continued

POLICE- PERSONNEL		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500101	DEPARTMENT HEAD WAGES	$ 59,286	$ 61,739	$ 62,951	$ 66,317	$ 63,946	$ 65,642	$ 68,299
500102	SUPERVISORY WAGES	$ 49,821	$ 51,715	$ 53,932	$ 56,613	$ 63,373	$ 60,570	$ 62,518
500104	COURT OFFICER/CLERICAL WAGES	$ 62,919	$ 57,470	$ 63,703	$ 66,600	$ 63,468	$ 71,302	$ 74,413
500105	POLICE INVESTIGATORS	$ 373,880	$ 392,658	$ 389,396	$ 429,967	$ 347,700	$ 466,318	$ 487,218
500106	POLICE PATROLMEN	$ 453,024	$ 469,940	$ 467,885	$ 595,040	$ 615,374	$ 693,731	$ 711,401
500108	CROSS GUARDS/ANIMAL CONTROL	$ 32,648	$ 36,776	$ 48,745	$ 46,574	$ 49,290	$ 67,486	$ 60,883
500109	COPS GRANT OFFICERS	$ 94,283	$ 98,951	$ 89,839	$ 75,414	$ 74,643	$ 39,223	$ 47,426
500114	OVERTIME	$ 133,076	$ 148,930	$ 157,602	$ 198,988	$ 219,812	$ 175,000	$ 175,000
500115	HOLIDAY PAYMENTS	$ 16,296	$ 16,546	$ 17,994	$ -	$ 45,085	$ 18,000	$ 22,000
500116	OUTSIDE ASSIGNMENTS	$ 4,006	$ 20,640	$ 10,310	$ 9,322	$ 8,297	$ 10,000	$ 5,000
	Subtotal Police Personnel	$ 1,279,239	$ 1,355,365	$ 1,362,358	$ 1,544,835	$ 1,550,988	$ 1,667,272	$ 1,714,157

City of Saco, Maine
Police Department Narrative, Continued

POLICE - OPERATING		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500301	OFFICE SUPPLIES	$ 3,026	$ 2,047	$ 2,263	$ 3,692	$ 10,915	$ 3,700	$ 4,500
500302	GENERAL SUPPLIES	$ 1,272	$ 922	$ 2,320	$ 1,754	$ 2,100	$ 1,000	$ 1,600
500304	COMPUTER SUP-PLIES	$ 2,300	$ 2,434	$ 5,453	$ 14,322	$ 10,637	$ 5,000	$ 5,000
500308	CLEANING SUPPLIES	$ 814	$ 1,425	$ 1,694	$ 1,430	$ 1,931	$ 2,000	$ 2,000
500313	HEATING FUEL	$ 4,687	$ 6,771	$ 5,827	$ 8,261	$ 7,790	$ 8,000	$ 8,000
500317	MINOR EQUIPMENT	$ 14,182	$ 23,295	$ 29,553	$ 20,155	$ 33,810	$ 29,400	$ 33,519
500319	GAS & OIL	$ 11,848	$ 15,665	$ 23,041	$ 12,570	$ 21,652	$ 22,000	$ 23,000
500320	CITY VEHICLE REPAIRS	$ 3,944	$ 15,863	$ 14,642	$ 19,829	$ 16,924	$ 18,000	$ 18,000
500322	TUITION / TRAINING	$ 4,665	$ 8,526	$ 6,738	$ 18,638	$ 14,760	$ 17,000	$ 17,000
500324	UNIFORMS/SAFETY EQUIPMENT	$ 10,834	$ 17,893	$ 13,945	$ 24,575	$ 23,312	$ 21,000	$ 22,000
500325	CLOTHING/BOOT ALLOWANCE	$ 1,560	$ 1,560	$ 1,560	$ 1,770	$ 1,420	$ 2,380	$ 2,800
500330	DUES & MEMBER-SHIP	$ 200	$ 250	$ 200	$ 300	$ 557	$ 500	$ 500
500332	BOOKS & MANUALS	$ 1,639	$ 1,408	$ 1,219	$ 1,080	$ 3,109	$ 2,500	$ 2,500

City of Saco, Maine
Police Department Narrative, Continued

		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500333	ELECTRICITY	$ 30,185	$ 30,124	$ 37,200	$ 35,725	$ 31,369	$ 33,000	$ 33,000
500334	WATER	$ 3,729	$ 2,520	$ 1,728	$ 865	$ 974	$ 1,500	$ 1,500
500336	TELEPHONE	$ 11,576	$ 13,181	$ 13,824	$ 24,913	$ 28,122	$ 25,900	$ 30,000
500337	POSTAGE	$ 940	$ 1,244	$ 993	$ 1,378	$ 987	$ 1,800	$ 1,800
500338	COPIER	$ 2,162	$ 3,266	$ 1,320	$ 3,234	$ 1,636	$ 1,849	$ 1,725
500339	TRAVEL	$ 569	$ 605	$ 1,100	$ 1,030	$ 4,266	$ 4,000	$ 4,000
500344	PRINTING	$ 801	$ 1,483	$ 1,133	$ 2,341	$ 1,220	$ 2,000	$ 2,000
500350	FURNITURE & FIXTURES	$ -	$ 848	$ 199	$ 2,694	$ 2,288	$ 2,500	$ 4,000
500351	BUILDING REPAIRS & MAINTENANCE	$ 172,196	$ 22,788	$ 11,778	$ 6,380	$ 12,720	$ 18,000	$ 18,500
500354	RENTAL EQUIPMENT	$ 4,107	$ 4,263	$ 5,112	$ 10,480	$ 5,498	$ 6,300	$ 5,800
500360	COMPUTER SOFT-WARE	$ -	$ -	$ -	$ -	$ -	$ 1,000	$ 2,500
500394	MEDICAL	$ 1,249	$ 1,136	$ 756	$ 2,306	$ 610	$ 2,000	$ 2,000
500410	REPAIRS/ MAINTENANCE	$ 20,808	$ 36,790	$ 34,102	$ 30,179	$ 31,570	$ 23,777	$ 38,356
500411	ELECTRONIC EQUIP-MENT REPAIR	$ 3,352	$ 4,443	$ 2,963	$ 21,803	$ 9,588	$ 9,500	$ 9,500
500428	CONTRACTED SER-VICES	$ 9,950	$ 10,955	$ 11,517	$ 12,868	$ 32,417	$ 18,000	$ 21,790
500501	CRUISERS	$ 74,129	$ 62,330	$ 62,136	$ 66,023	$ 64,725	$ 67,500	$ 67,500
	Subtotal Police-Operating	**$416,724**	**$294,035**	**$294,318**	**$350,595**	**$376,907**	**$351,106**	**$384,390**
	Total Police Department	**$1,899,100**	**$1,889,119**	**$1,923,948**	**$2,194,781**	**$2,255,666**	**$2,360,961**	**$2,468,233**

City of Saco, Maine
Fire Department Narrative

Fiscal Year 2005 Established Goals and Objectives

The goals and objectives of the Fire Department were validated through the City Council's endorsement of the city's recently completed Strategic Plan as well as the city's Performance Measurement Policy which ties performance pay to the achievement of goals and objectives. The three fiscal year 2005 strategic objectives for the Fire Department are found below. As the milestones listed for achievement are successfully completed, the boxes will be checked "X".

Element: Performance Requirements **Related to Goal Area** **I-4**

Staff Lead: Chief A. Murphy Public Safety

Strategic Objective: Write Job performance requirements for career and volunteer operators based on our actual apparatus and equipment and NFPA 1002 operator qualifications. Train personnel to that level.

Implementation Milestones with Existing Funding

- Identify and inventory all equipment on apparatus
- Identify all pertinent NFPA 1002 requirements for operator qualifications
- Identify requirement unique to the City of Saco
- Build PowerPoint training resources covering specialized equipment
- Build completion schedule and assignment distribution list
- Photograph Saco apparatus during specific evolutions
- Build one standard for both volunteer and career apparatus operators
- Distribute to crews for implementation and qualifications
- Assess program and initiate necessary modifications.

Additional Funding 2005-2010

Implementation Milestones with New FY 2005 Funding

- None required other than the commitment of staff time

City of Saco, Maine
Fire Department Narrative, Continued

Element: Enhance special operations ability

Related to Goal Area: I-7

Staff Lead: Chief A. Murphy

Public Safety

Strategic Objective: To develop regionalized Dive Team, below grade rescue ability, high angle rescue ability, and marine rescue capabilities.

ional Funding 2005-2010

None required

Implementation Milestones with Existing Funding

Marine Rescue

- Policy and procedure development
- Qualify personnel in instrumentation operation of boat
- Have Coast Guard assist in providing training for search and rescue operations
- Build on experience and boat handling abilities

Dive Team

- Join Biddeford and agree on policy and procedure development
- Select members with diver certifications and certify equipment
- Medically screen prospective members
- Train divers and support staff

Rapid Intervention

- Perform a needs assessment
- Develop tri-city implementation committee
- Select appropriate level and curriculum
- Policy and procedure development
- Select appropriate equipment and protective gear
- Train team and support staff

High Angle Rope Rescue

- Have Maine Fire Training provide assessment and assist in program development
- Select appropriate level and curriculum
- Policy and procedure development
- Select appropriate equipment and protective gear
- Train team and support staff

Implementation Milestones with New FY 2005 Funding

- Rapid Intervention Team – purchase appropriate support equipment
- Marine Rescue – build fire suppression capabilities
- High Angle Rescue – purchase appropriate support equipment

Element: Performance Measurement: NFPA 1710 And 1720

Staff Lead: Chief A. Murphy

Related to Goal Area I-8

Public Safety

Strategic Objective: Initiate performance measurement to assess department response performance

Implementation Milestones with Existing Funding

- Have staff support performance measurement
- Train staff on basic performance measurement theory
- Demonstrate relevance of measured data
- Provide accurate data for analysis
- Get access to data from Police Department
- Train dispatchers so identified data is correct and uniform
- Identify what existing data is pertinent and extractable
- Establish measured data.
  - Alarm Time: The point of receipt of the emergency alarm at the public safety answering point to the point where sufficient information is known to the dispatcher to deploy applicable units to the emergency.
  - Dispatch Time: The point of receipt of the emergency alarm at the public safety answering point where sufficient information is known to the dispatcher and applicable units are notified of the emergency.
  - Response Time: The time that begins when units are en route to the emergency and ends when units arrive at the scene.
  - Turnout Time: The time beginning when units acknowledge notification to the emergency to the beginning point of response.
  - Compare our results to NFPA recommendations and if required make changes for improvement
  - Build committee of dispatchers, fire captains, and administrative personnel to implement possible changes for improvement

Implementation Milestone with FY/2005 Funding

- This goal will require a major commitment of staff resources

Additional Funding 2005-2010

None

Fiscal Year 2004 Results of Goals and Objectives

- **Goal 1 - To improve the rural ISO rating from a current 9 to as low as possible.**
  Results - The ISO, who is an independent fire department auditor that sets fire suppression ratings for insurance companies, was recently in the city. The fire department certified rural water supplies, performed a 2 hour, 250 gallon per minute continuous flow using tankers in order to try to lower the current ISO rating, thus saving homeowners within our city in the annual homeowners insurance. The audit results rated the city at a 4 instead of the previous 9.

- **Goal 2 - To improve the city's ISO rating in the hydrant district from the current 4 to a 3.**
  Results - The ISO also audited the fire suppression within the downtown area as well. The fire department, dispatch department and Biddeford Saco Water Company were all involved and the city did not lower their rating, and it remained as a 4. For maximum credit in dispatch, the city must prove that 2 dispatchers on duty as capable of answering and dispatching our current volume of calls. The ISO requires 4 on duty for our call volume. To prove otherwise we must demonstrate ability in 2 areas, telephone answering time and time from call to time of dispatch.

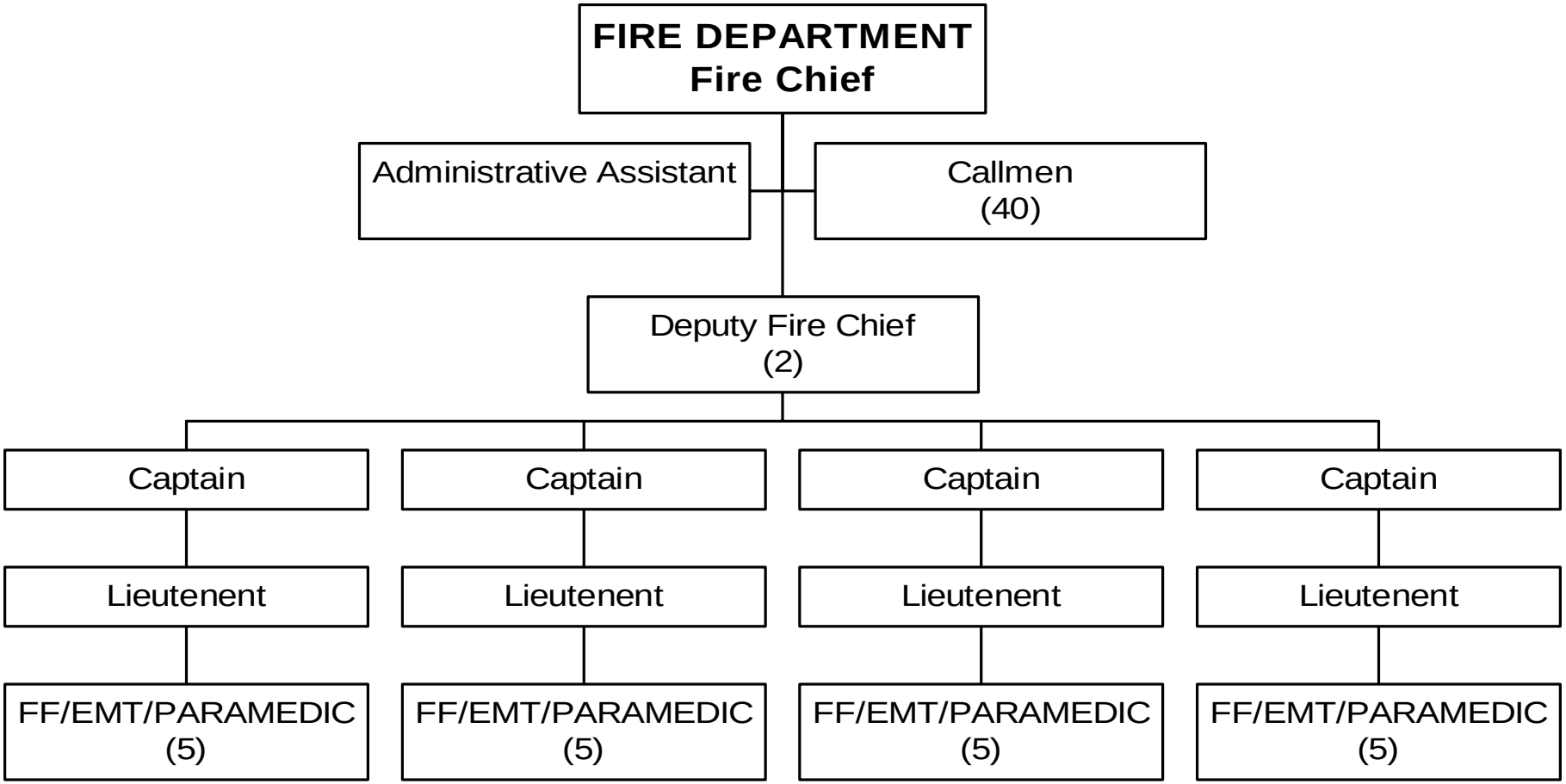
- **Goal 3 - To review the fire department function in all the city EMA Plans and assist in the rewriting and upgrading of the city's All Hazard Mitigation Plan.**
  Results - The entire plan was re-written and was approved by the City Council.

Per the City of Saco, Maine Code-§ 4-17. Fire Department.

A. Establishment. There shall be a Fire Department, the head of which shall be the Fire Chief. The Fire Chief shall be appointed by the City Administrator and confirmed by the City Council.

B. Appointments. The number of regular fire fighters on the force shall be determined by the City Council. Each fire fighter shall be appointed by the City Administrator upon hearing the recommendations of the Fire Chief. Call fire fighters shall have all the powers vested in the regular city firemen, but call fire fighters shall serve only when and as specifically required by the Fire Chief and shall function only under the direction of the Fire Chief. Call fire fighters shall assist the Fire Chief whenever called upon as the City Administrator may determine. No call fire fighter shall be on duty as a special fireman at any time or place without being ordered to do so by the Fire Chief.

C. Duties of the Fire Chief. The Fire Chief is charged with fire prevention and extinguishment of fires, the protection of life and property against fire and the removal of fire hazards. The Fire Chief shall be responsible for the care and maintenance of all property used by the Fire Department. He shall inspect promptly all premises for which a license or permit is applied which requires certification by the Fire Chief and either deliver promptly to the City Clerk a certificate approving the license or permit applied for or promptly advise the City Clerk of his refusal to so certify. The Fire Chief shall also be held responsible for the enforcement of all state laws and local ordinances which are fire-related. He/she shall administer all tests to prospective employees and shall recommend to the City Administrator the appointment of those deemed most qualified. The Fire Chief shall be responsible for the sound fiscal management of the Department.

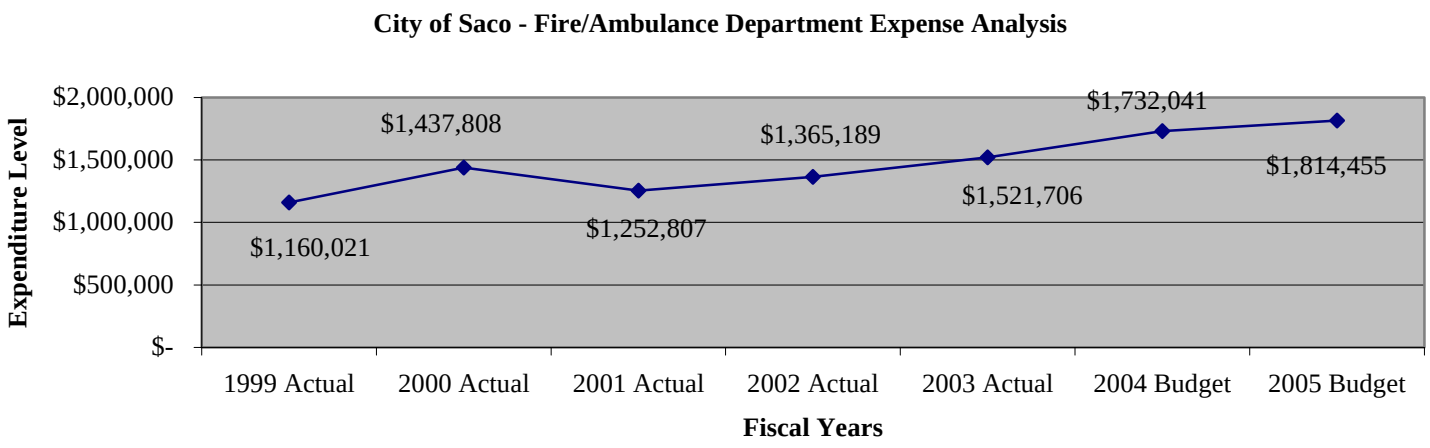


Expenditures:

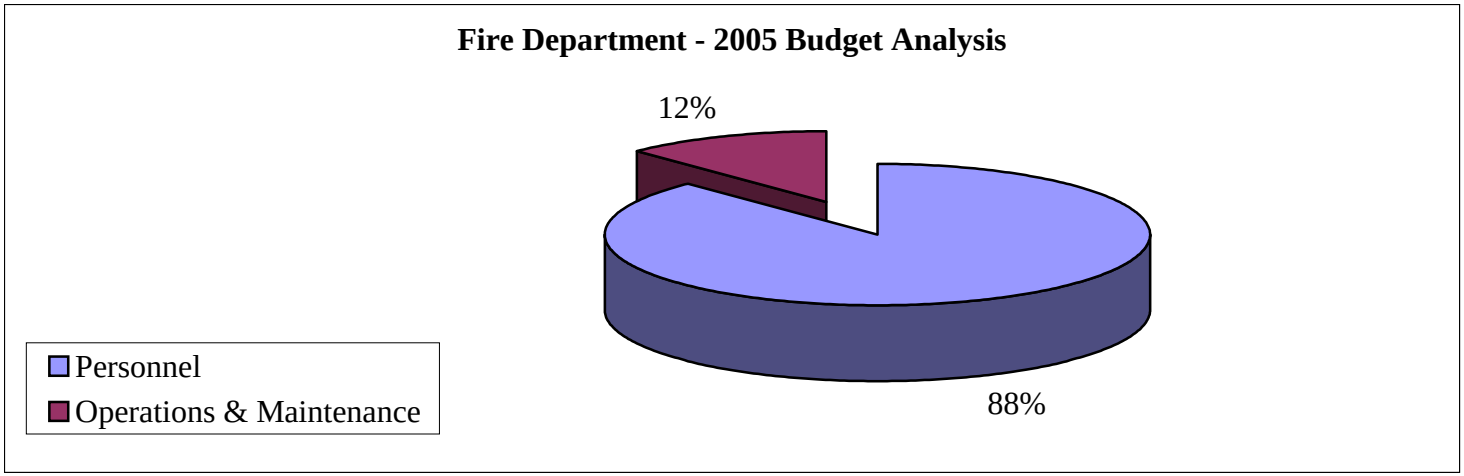
The expenditures within this department are related to the following activity centers:

Fire- Central Station
- Fire- North Saco
- Fire- Bayview
- Ambulance

The following graphs depict the expenditure level of these activity centers over the last 6 years.



City of Saco, Maine
Fire Department Narrative, Continued



Fire Department
Expenditure Analysis

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
Personnel	$ 1,090,500	$ 1,058,864	$ 1,094,138	$1,095,216	$1,307,545	$1,516,286	$1,592,479
Operations & Maintenance	$ 171,244	$ 378,944	$ 158,669	$ 269,973	$ 214,161	$ 215,755	$ 221,976

City of Saco, Maine
Fire Department Narrative, Continued

FIRE/AMBULANCE - PERSONNEL	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500101 DEPARTMENT HEAD WAGES	$ 53,059	$ 56,362	$ 58,790	$ 59,291	$ 63,193	$ 66,303	$ 69,580
500102 SUPERVISORY WAGES	$ 93,877	$ 97,945	$ 103,803	$ 104,276	$ 118,800	$ 115,520	$ 123,159
500104 COURT OFFICERS/CLERICAL WAGES	$ 23,317	$ 24,045	$ 24,465	$ 25,685	$ 26,009	$ 27,215	$ 31,333
500110 FIREFIGHTER/EMT WAGES	$ 773,702	$ 823,925	$ 830,848	$ 841,503	$ 984,677	$ 1,196,840	$ 1,241,687
500114 OVERTIME	$ 31,572	$ 34,656	$ 50,860	$ 39,037	$ 67,299	$ 56,900	$ 58,607
500125 CALL DIVISION	$ 13,250	$ 21,931	$ 25,372	$ 25,424	$ 47,567	$ 53,508	$ 68,113
Subtotal Fire/Ambulance - Personnel	**$ 988,777**	**$ 1,058,864**	**$ 1,094,138**	**$ 1,095,216**	**$ 1,307,545**	**$ 1,516,286**	**$ 1,592,479**

City of Saco, Maine
Fire Department Narrative, Continued

FIRE/AMBULANCE - OPERATING	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500301 OFFICE SUPPLIES	$ 1,200	$ 852	$ 880	$ 1,153	$ 1,165	$ 1,350	$ 1,350
500302 GENERAL SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ 10,500	$ 10,500
500304 COMPUTER SUPPLIES	$ 327	$ 1,730	$ 1,355	$ 1,031	$ 1,259	$ 1,500	$ 1,500
500308 CLEANING SUPPLIES	$ 1,130	$ 1,599	$ 1,211	$ 1,443	$ 1,733	$ 1,750	$ 1,750
500313 HEATING FUEL	$ 6,130	$ 6,547	$ 11,238	$ 8,604	$ 11,411	$ 10,395	$ 12,000
500317 MINOR EQUIPMENT	$ 89,207	$ 279,990	$ 42,426	$ 144,204	$ 67,923	$ 50,640	$ 50,640
500319 GAS & OIL	$ 3,238	$ 4,706	$ 7,509	$ 2,934	$ 6,917	$ 7,100	$ 7,100
500320 CITY VEHICLE REPAIRS	$ 9,555	$ 17,715	$ 13,329	$ 13,363	$ 20,658	$ 18,000	$ 18,000
500322 TUITION / TRAINING	$ 2,701	$ 4,333	$ 4,057	$ 4,853	$ 9,046	$ 10,000	$ 10,000
500324 UNIFORMS/SAFETY EQUIPMENT	$ 8,170	$ 9,280	$ 10,051	$ 11,876	$ 21,501	$ 22,700	$ 22,700
500325 CLOTHING/BOOT ALLOWANCE	$ 7,862	$ 8,692	$ 8,205	$ 7,091	$ 11,066	$ 13,300	$ 13,300
500330 DUES & MEMBERSHIPS	$ 2,629	$ 2,790	$ 2,261	$ 2,861	$ 3,003	$ 3,720	$ 3,720
500331 LAUNDRY SERVICE	$ 674	$ 682	$ 662	$ 611	$ 627	$ 900	$ 900
500332 BOOKS & MANUALS	$ 375	$ 564	$ 615	$ 647	$ 991	$ 1,050	$ 1,050
500333 ELECTRICITY	$ 6,432	$ 6,676	$ 7,238	$ 8,258	$ 9,402	$ 8,500	$ 9,500
500334 WATER & SEWER	$ 1,805	$ 1,852	$ 1,827	$ 2,400	$ 2,233	$ 2,400	$ 2,600
500336 TELEPHONE	$ 4,636	$ 6,442	$ 6,424	$ 6,113	$ 8,015	$ 7,100	$ 8,500
500337 POSTAGE	$ 241	$ 188	$ 137	$ 559	$ 461	$ 150	$ 1,666
500338 COPIER	$ 374	$ 345	$ 145	$ 233	$ 177	$ 300	$ 300
500339 TRAVEL	$ 195	$ 41	$ 21	$ 139	$ 151	$ 500	$ 500
500344 PRINTING	$ 1,068	$ 626	$ 503	$ 487	$ 159	$ 750	$ 750
500349 MEAL ALLOWANCE	$ 137	$ 172	$ 220	$ 226	$ 253	$ 250	$ 250
500350 FURNITURE & FIXTURES	$ 636	$ 1,293	$ 1,230	$ 1,372	$ 5,484	$ 8,000	$ 8,000
500351 BUILDING REPAIRS & MAINTENANCE	$ 9,546	$ 2,245	$ 23,194	$ 35,648	$ 9,956	$ 20,000	$ 20,000
500360 COMPUTER SOFTWARE	$ 5,695	$ -	$ 842	$ -	$ 3,435	$ -	$ -

City of Saco, Maine
Fire Department Narrative, Continued

500394	MEDICAL	$ 412	$ 1,225	$ 789	$ 1,632	$ 3,964	$ 3,600	$ 3,600
500410	REPAIRS/MAINTENANCE	$ 2,094	$ 12,515	$ 7,753	$ 7,551	$ 5,464	$ 2,200	$ 2,200
500411	ELECTRONIC EQUIPMENT REPAIR	$ 1,212	$ 2,064	$ 2,066	$ 1,920	$ 1,950	$ 2,450	$ 2,450
500428	CONTRACTED SERVICES	$ 1,952	$ 2,275	$ 1,189	$ 243	$ 2,199	$ 2,300	$ 2,800
500441	FIRE PREVENTION	$ 563	$ 939	$ 1,132	$ 1,074	$ 1,105	$ 1,200	$ 1,200
500442	FIRE INVESTIGATION	$ 143	$ 91	$ 98	$ 279	$ 97	$ 450	$ 450
500443	FIRE ALARM MAINTENANCE	$ 905	$ 475	$ 66	$ 1,168	$ 2,033	$ 2,200	$ 2,200
500500	DRY HYDRANT	$ -	$ -	$ -	$ -	$ 323	$ 500	$ 500
	Subtotal Fire/Ambulance-Operating	**$171,244**	**$378,944**	**$158,669**	**$269,973**	**$214,161**	**$215,755**	**$221,976**
	Total Fire/Ambulance	**$ 1,160,021**	**$ 1,437,808**	**$ 1,252,807**	**$ 1,365,189**	**$ 1,521,706**	**$1,732,041**	**$1,814,455**

City of Saco, Maine
Building Inspection/Code Enforcement Department Narrative

Fiscal Year 2005 Established Goals and Objectives

The goals and objectives of the Building Inspection/Code Enforcement Department were validated through the City Council's endorsement of the city's recently completed Strategic Plan as well as the city's Performance Measurement Policy which ties performance pay to the achievement of goals and objectives. The three fiscal year 2005 strategic objectives for the Building Inspection/Code Enforcement Department are found below. As the milestones listed for achievement are successfully completed, the boxes will be checked "X".

Element: Track complaint activity and case closure rates. **Related to Goal Area:** **E-9**

Staff Lead: Richard Lambert Technological Innovation and Implementation

Strategic Objective: Track complaint activity and resolution

Implementation Milestones with Existing Funding

- Customize MUNIS Permits and Code Enforcement software to track complaint and enforcement activity.
- Train all Inspectors in the use and application of this software
- Develop a report using Crystal Reports software that will summarize complaint activity on a weekly/monthly basis
- Implement system
- Analyze data to determine what efficiencies can be implemented to make the system more responsive and streamlined
- Make changes to process as needed

Implementation Milestones with New FY 2005 Funding

- Not known at this time.

Continued funding at current staffing levels

Funds available in current budget.

City of Saco, Maine
Building Inspection/Code Enforcement Department Narrative, Continued

Element: Track permit and inspection activity and response time. **Related to Goal Area:** **E-10**

Staff Lead: Richard Lambert Technological Innovation and Implementation

Strategic Objective: Track permit and inspection activity and response time.

Continued funding at current staffing levels

Funds available in current budget.

Implementation Milestones with Existing Funding

- Customize MUNIS Permits and Code Enforcement software to track permit and inspection activity and response time. Train all Inspectors in the use and application of this software
- Develop a report using Crystal Reports software that will summarize permit and inspection activity and response time on a weekly/monthly basis
- Implement system
- Analyze data to determine what efficiencies can be implemented to make the system more responsive and streamlined
- Make changes to process as needed

Implementation Milestones with New FY 2005 Funding

- Not known at this time.

City of Saco, Maine
Building Inspection/Code Enforcement Department Narrative, Continued

Element: Train Code Enforcement personnel in the operation and manipulation of the Geographic Information System

Related to Goal Area: **F-4**

Staff Leads: **Richard Lambert**

Human Resource Investment

Strategic Objective: Become more proficient in the use of the GIS data

- $8000 to add zoning information as a new layer

Funding is currently in place.

Implementation Milestones with Existing Resources

- Meet with Mark Sanders to review system and determine time commitment necessary to become familiar with system
- Schedule class time and practice time on system

Implementation Milestones with Additional Funding

- Add zoning information layer
- Add Saco River Corridor layer and flood plain layer

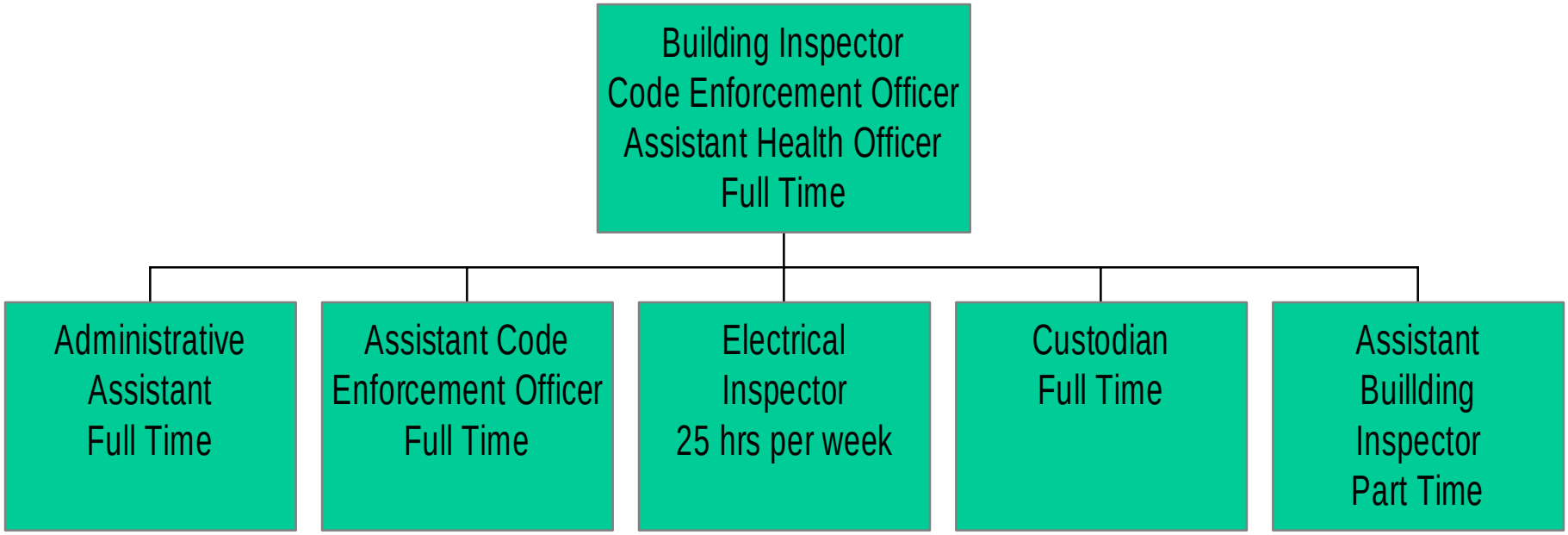
Fiscal Year 2004 Results of Goals and Objectives

- **Goal 1** - **To prepare for re-certification in the Community Rating System to achieve a Class 7 from a Class 8 Community Status.**
  Results -In achieving this goal, the city also served to increase public safety by creating a public awareness program that conveys the importance of steps in safe building practices that homeowners can take to reduce the potential loss due to flooding.
- **Goal 2** - **To make the department's section of the city's web site more user friendly.**
  Results - It is the goal of this department to enhance service quality by offering permit applications on line. Contractors and citizens will be able to fill out, submit and pay for certain permits at their convenience using 3-commerce. An interactive complaint form will also be produced that can be filled out and submitted over the internet. The complaint form is in place and the department is going live with their MUNIS software module in August of 2004 to allow for the web activity.
- **Goal 3** - **To develop a tracking system for inspections performed by the Code Enforcement Officers.**
  Results - The new financial software system, MUNIS, has a module that the city purchased for permits and code en forcement that will track this activity. All employees within this department have been trained on the software and they are going live with this application in August of 2004.

Per the City of Saco, Maine Code- § 4-18. Department of Building Inspection and Code Enforcement.

A. Establishment. There shall be a Department of Building Inspection and Code Enforcement, the head of which shall be the Building Inspector. The Building Inspector shall be appointed by the City Administrator, with Council confirmation. The Building Inspector shall be assisted by a Plumbing and Electrical Inspector, who will also be appointed by the City Administrator. In addition, these Inspectors will coordinate their work with the Fire Chief to assure that all safety regulations are being complied with.
B. Duties of the Building Inspector. The Building Inspector shall:
   (1) Be responsible for the issuing of permits to build, alter, move or erect all buildings, signs or structures, to install equipment or to occupy. The Building Inspector shall also be responsible for the overseeing of all duties performed by the Plumbing and Electrical Inspector. The Building Inspector shall inspect existing buildings to ensure their continuing safety. He/she shall perform related duties at the direction of the City Administrator.
   (2) Be responsible for the sound fiscal management of the Department.
C. Duties of the Electrical Inspector. The Electrical Inspector shall be responsible for the issuing of all electrical permits and shall report to the Building Inspector and be under his/her direction.
D. Duties of the Plumbing Inspector. The Plumbing Inspector shall be responsible for the issuing of all plumbing permits and shall report to the Building Inspector and be under his/her direction.

E. The above Inspectors shall also be responsible for the enforcing of building, zoning or other related ordinances and shall enforce these ordinances by notifying violators, in writing, that violations must be corrected. If the violation continues past the time prescribed by state or local law, the Inspector shall take the necessary action to enforce compliance with the law.

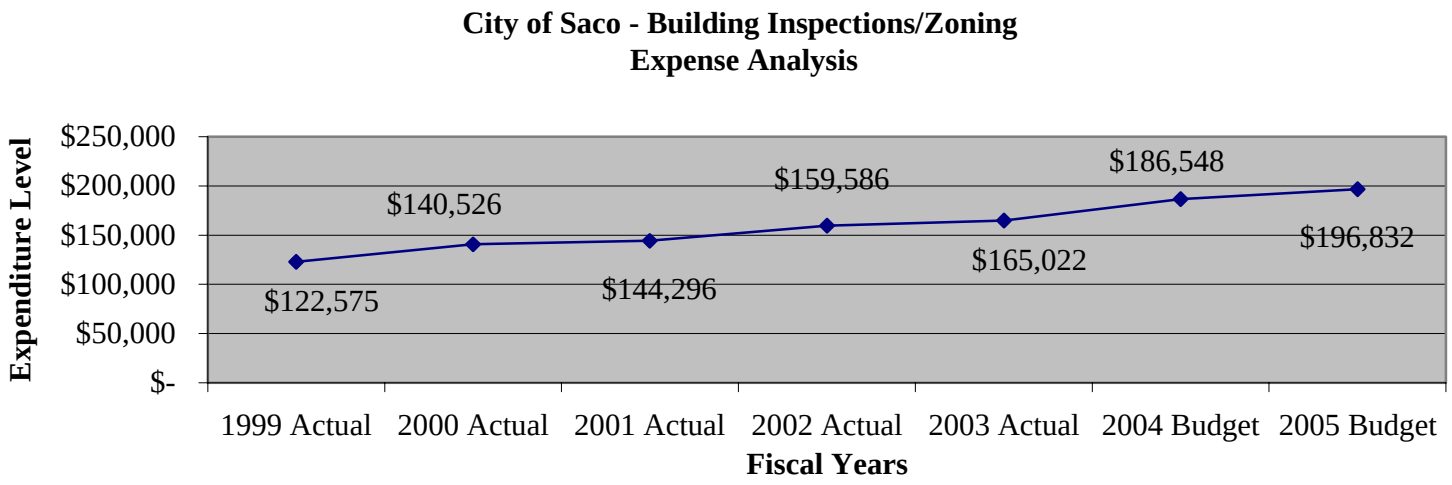


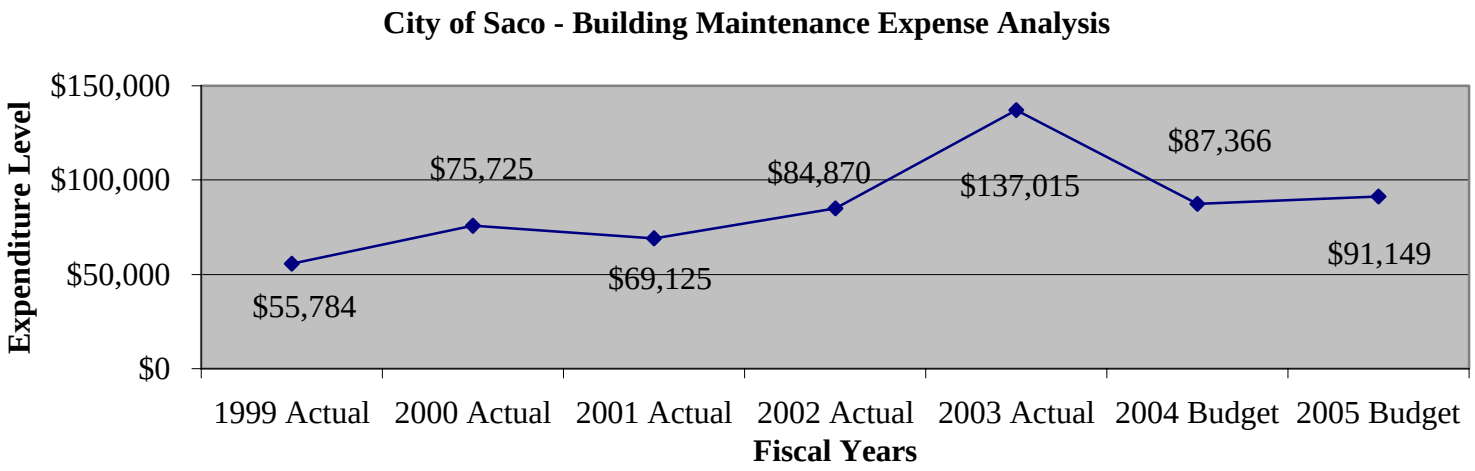
Expenditures:

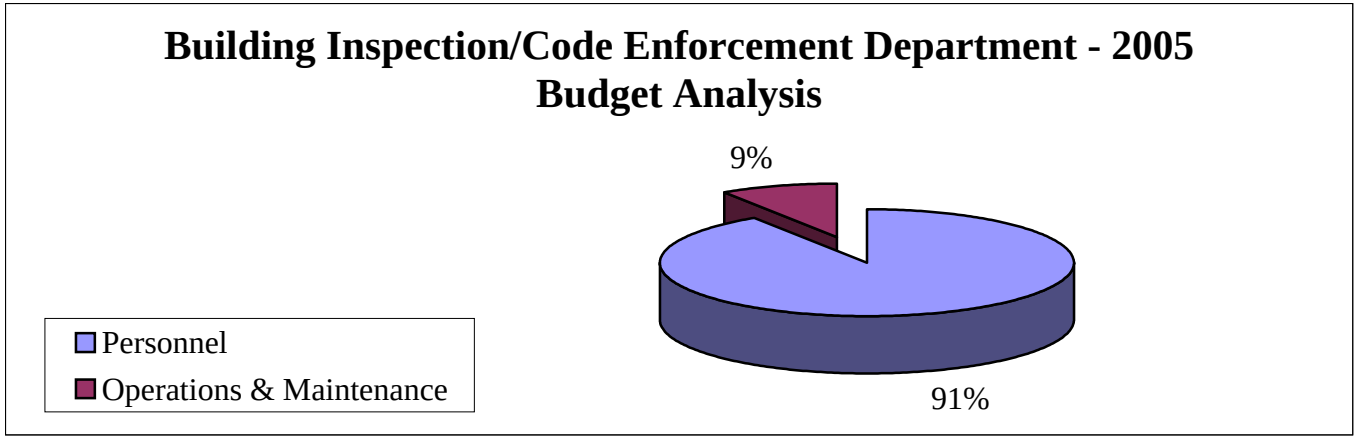
The expenditures within this department are related to the following activity centers:

- Building Inspections/Zoning
- City Building Maintenance

The following graphs depict the expenditure level of these activity centers over the last 6 years.




City of Saco - Building Maintenance Expense Analysis
Expenditure Level
$150,000
$100,000
$50,000
$0
$55,784
$75,725
$69,125
$84,870
$137,015
$87,366
$91,149
1999 Actual
2000 Actual
2001 Actual
2002 Actual
2003 Actual
2004 Budget
2005 Budget
Fiscal Years


Building Inspection/Code Enforcement Department - 2005 Budget Analysis
9%
91%
Personnel
Operations & Maintenance

City of Saco, Maine
Building Inspection/Code Enforcement Department Narrative, Continued

Building Inspection/Code Enforcement Department
Expenditure Analysis

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
Personnel	$ 130,522	$ 142,823	$ 144,853	$ 142,992	$ 149,788	$ 171,413	$ 178,632
Operations & Maintenance	$ 47,837	$ 73,428	$ 68,567	$ 16,594	$ 15,234	$ 15,135	$ 18,200

BUILDING INSPECTIONS/ZONING- PERSONNEL	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500101 DEPARTMENT HEAD WAGES	$ 46,341	$ 47,051	$ 48,872	$ 49,734	$ 51,625	$ 52,730	$ 54,310
500103 NON SUPERVISORY WAGES	$ 31,320	$ 35,285	$ 28,429	$ 38,777	$ 41,695	$ 60,239	$ 62,558
500104 COURT OFFICERS/CLERICAL WAGES	$ 31,681	$ 33,415	$ 33,704	$ 34,682	$ 35695	$ 36,769	$ 37,894
500114 OVERTIME	$ -	$ -	$ 56	$ 294	$ 687	$ 800	$ 800
500119 ELECTRICAL INSPECTOR	$ 5,280	$ 11,472	$ 18,192	$ 19,505	$ 20,086	$ 20,875	$ 23,071
Subtotal Building Inspections/Zoning - Personnel	**$ 114,622**	**$ 127,223**	**$ 129,251**	**$ 142,992**	**$ 149,788**	**$ 171,413**	**$ 178,632**

City of Saco, Maine
Building Inspection/Code Enforcement Department Narrative, Continued

BUILDING INSPECTIONS/ZONING – OPERATING		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500301	OFFICE SUPPLIES	$ 249	$ 558	$ 667	$ 630	$ 905	$ 500	$ 650
500317	MINOR EQUIP	$ 100	$ 1,300	$ 1,436	$ 3,226	$ 596	$ 1,000	$ 750
500322	TUITION/TRAINING	$ 1,523	$ 2,199	$ 1,888	$ 664	$ 1,493	$ 2,500	$ 2,500
500325	CLOTHING/BOOT ALLOWANCE	$ 163	$ 211	$ 160	$ 282	$ 200	$ 300	$ 500
500330	DUES & MEMBERSHIP	$ 70	$ 151	$ -	$ 145	$ 375	$ 285	$ 300
500332	BOOKS	$ 192	$ 47	$ 909	$ 498	$ 10	$ 200	$ 850
500336	TELEPHONE	$ 848	$ 943	$ 1,269	$ 1,989	$ 2,574	$ 2,500	$ 2,700
500337	POSTAGE	$ 561	$ 504	$ 699	$ 546	$ 745	$ 900	$ 700
500338	COPIER	$ 905	$ 523	$ 907	$ 1,496	$ 884	$ 800	$ 800
500339	TRAVEL	$ 2,000	$ 4,891	$ 4,826	$ 4,723	$ 6,154	$ 5,000	$ 6,500
500341	ADVERTISING	$ 109	$ 163	$ -	$ -	$ 39	$ 200	$ 150
500344	PRINTING	$ 379	$ 635	$ 1,041	$ 651	$ 683	$ 500	$ 1,000
500350	FURNITURE/FIXTURES	$ -	$ 80	$ -	$ -	$ -	$ 100	$ 200
500354	RENTAL EQUIPMENT	$ 505	$ 671	$ 943	$ 392	$ 116	$ 250	$ 100
500360	COMPUTER SOFTWARE	$ 349	$ 427	$ 300	$ 1,327	$ 460	$ -	$ -
500370	FILING FEES/LICENSES/PERMITS	$ -	$ -	$ -	$ 25	$ -	$ 100	$ 500
	Subtotal Building Inspections/Zoning- Operating	**$ 7,953**	**$ 13,303**	**$ 15,045**	**$ 16,594**	**$ 15,234**	**$ 15,135**	**$ 18,200**
	Total Building Inspections/Zoning	**$ 122,575**	**$ 140,526**	**$ 144,296**	**$ 159,586**	**$ 165,022**	**$ 186,548**	**$ 196,832**

City of Saco, Maine
Building Inspection/Code Enforcement Department Narrative, Continued

CITY BUILDING MAINTENANCE- PERSONNEL							
500103 NON SUPERVISORY WAGES	$ 15,900	$ 15,600	$ 15,600	$ 25,035	$ 27,972	$ 29,116	$ 29,699
Subtotal Buidling Maintenance - Personnel	**$ 15,900**	**$ 15,600**	**$ 15,600**	**$ 25,035**	**$ 27,972**	**$ 29,116**	**$ 29,699**
CITY BUILDING MAINTENANCE - OPERATING							
500302 GENERAL SUPPLIES	$ (431)	$ 1,704	$ (3,803)	$ (275)	$ 151	$ 300	$ 325
500308 CLEANING SUPPLIES	$ 944	$ 557	$ 885	$ 1,152	$ 1,055	$ 1,200	$ 900
500313 HEATING FUEL	$ 2,501	$ 4,308	$ 7,834	$ 7,014	$ 7,921	$ 8,000	$ 8,500
500317 MINOR EQUIPMENT	$ -	$ 3,299	$ 5,025	$ 6,045	$ 22,260	$ 4,900	$ 2,200
500321 STAFF VEHICLE-OPER/MAINT	$ 674	$ 691	$ 993	$ 361	$ 1,730	$ 1,000	$ 1,300
500325 CLOTHING/BOOT ALLOWANCE	$ -	$ -	$ -	$ -	$ 99	$ 150	$ 125
500333 ELECTRICITY	$ 20,175	$ 21,123	$ 20,765	$ 24,175	$ 22,911	$ 24,000	$ 24,000
500334 WATER	$ 1,459	$ 1,184	$ 1,444	$ 1,516	$ 1,621	$ 1,500	$ 2,000
500336 PHONE MAINTENANCE	$ 117	$ 24	$ 60	$ 43	$ 999	$ 600	$ 500
500339 TRAVEL ALLOWANCE	$ -	$ -	$ -	$ -	$ 18	$ 100	$ 100
500351 BUILDING REPAIRS & MAINTENANCE	$ 12,061	$ 23,995	$ 17,588	$ 15,986	$ 40,977	$ 10,000	$ 10,000
500428 CONTRACTED SERVICES	$ 2,384	$ 3,240	$ 2,733	$ 3,818	$ 9,301	$ 6,500	$ 11,500
Subtotal City Building Maintenance:	**$39,884**	**$60,125**	**$53,525**	**$59,835**	**$109,043**	**$58,250**	**$ 61,450**
Plus Carryover funds from fiscal year 2003						$ 8,999	
Total available funds						**$ 67,249**	
Total City Building Maintenance	**$55,784**	**$75,725**	**$69,125**	**$84,870**	**$137,015**	**$87,366**	**$91,149**

City of Saco, Maine
Planning and Economic Development Department Narrative

Fiscal Year 2005 Established Goals and Objectives

The goals and objectives of the Planning and Economic Development Department were validated through the City Council's endorsement of the city's recently completed Strategic Plan as well as the city's Performance Measurement Policy which ties performance pay to the achievement of goals and objectives. The three fiscal year 2005 strategic objectives for the Planning and Economic Development Department are found below. As the milestones listed for achievement are successfully completed, the boxes will be checked "X".

Element: Main Street – Pepperell Square Reconstruction Project, Phase 1

Staff Lead: Peter Morelli

Related to Goal Area: **A-1**

Downtown Revitalization

Strategic Objective: Main Street – Pepperell Square Reconstruction Project, Phase 1

Additional Funding 2005-2010 $1,550,000

Implementation Milestones with Existing Resources

- Complete design
- Seek design approval from Council and authorization to bid
- Council has already authorized $1,500,000, including $500,000 state grant

Implementation Milestones with Additional Funding

- Remainder of Main Street to be addressed when TIF or grant funding accrue

City of Saco, Maine
Planning and Economic Development Department Narrative, Continued

Element: Rehabilitate Mill Building 4

Staff Lead: Peter Morelli

Related to Goal Area: **A-2**

Downtown Revitalization

Strategic Objective: Work with Saco Spirit, mill purchasers, and other island stakeholders to find redevelopment plan for Mill Building 4.

Implementation Milestones with Existing Resources

- Develop implementation plan for rehabilitation
- Secure funding mechanism for project
- Work closely with mill purchasers and UNE to develop and advance a plan for rehabilitation
- Achieve Pine Tree Zone designation to provide financial advantage to site
- Include biotech project in Southern Maine Economic Development District in EDA's Community Economic Development Strategy (CEDS) in order to qualify for EDA or earmark funding.
- If available, seek second round funding from Municipal Trust Fund Program
- Clarify MDOT's position on traffic light at Gooch Street
- Seek City Council permission to rename Gooch Street

Implementation Milestones with Additional Funding

- Parking garage

- Additional Funding 2005-2010

City of Saco, Maine
Planning and Economic Development Department Narrative, Continued

Element: Information Technology Plan/Web-site Improvements

Staff Lead: Bill Leary, Information Technology Director and Peter Morelli, Development Director

Related to Goal Area: E-6 Technological Innovation and Implementation

Strategic Objective: Implement technology plan and update

Implementation Milestones with Existing Funding

- See Gant chart as provided by 2002 technology plan for steps of implementation.
- Overhaul city web site
- Redesign web site for clarity
- Add services through MUNIS/Vision with Finance
- Convert to Saco.gov
- Integrate some GIS functions
- Require pdf of all Planning Board applicants to improve public notice

Implementation Milestones with New FY 2005 Funding

- See Gant chart as provided by 2002 technology plan for estimated future costs for implementation of the city's information technology plan.
- Large format scanner

- Additional Funding 2005-2010

See city's 2002 technology plan.

Fiscal Year 2004 Results of Goals and Objectives

- **Goal 1 - To manage a major upgrade to the city's web site and on-line service capability.**
  Results - The city's web site has been recognized as being one of the best in the State. Enhancements and betterments are continually being added to the site along with information to keep citizens informed. Many on-line services for both employees and citizens have been added to the city's web site over the past year.
- **Goal 2 - To continue economic development of Main Street and downtown area.**
  Results - Design and economic restructuring are two of the four key points of the Main Street program. In the design area we will design and install a first round of gateway and orientation signage and develop a plan for poles on Main Street. In the economic restructuring area, we will complete the first step in the Main Street program, which is the development of a large database on existing conditions. The major downtown project for the year was to complete the parking lot construction at the Amtrak Station, which was completed.
- **Goal 3 - To continue efforts towards increasing the industrial and commercial tax base.**
  Results - The following projects were completed in this area: Spring Hill Park Tax Incremental Financing District (TIF), Saco 67 Business Park engineering and land acquisition, complete paving, fencing, survey markers and final details of Spring Hill Park; increase marketing program for industrial lots, including signage, advertising, broker recruitment and company contacts.

Per the City of Saco, Maine Code- § 4-11. Powers and duties of department heads.

The heads of departments shall:

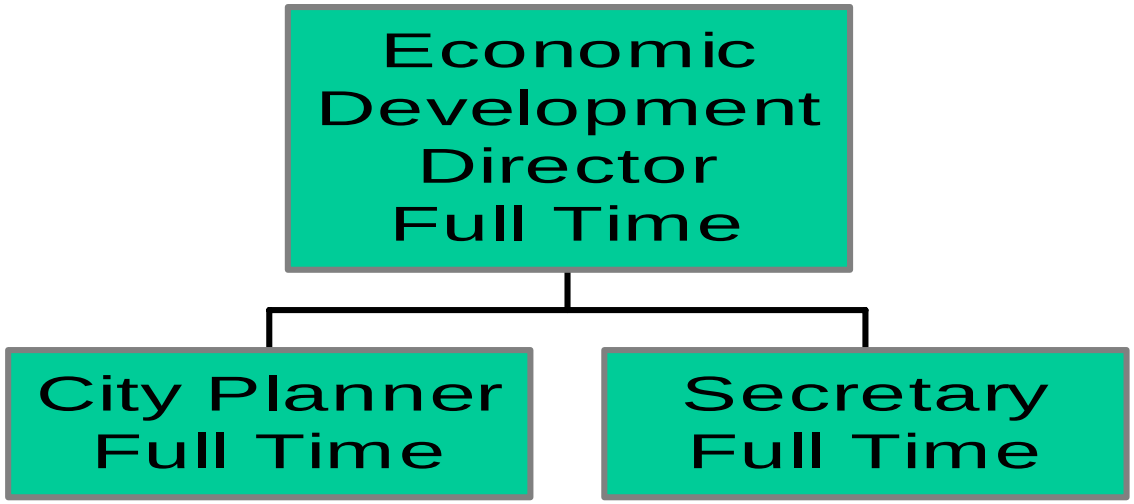
A. Perform all duties required by their office by the City Charter, by ordinance or by any other laws, and it shall be the duty of the department head to perform such duties not in conflict therewith as may be assigned by the City Administrator.

B. Be held immediately responsible to the City Administrator for effective administration of their departments and duties, unless otherwise stipulated in the City Charter.

C. Keep abreast with the latest practices and developments in their particular field and inaugurate, with the approval of the City Administrator, any new practice that appears to be of benefit to the service and to the public.

D. Submit reports of the activities of their departments annually and when requested by the City Administrator.

E. Establish and maintain a system of records and reports in sufficient detail to furnish all information necessary for proper control of departmental activities and to form a basis for the reports required by the City Administrator.
F. Have the power to delegate to members of the departments or divisions coming under their jurisdiction any duties and responsibilities as seem advisable, together with proportionate authority for their fulfillment, but in no case may they delegate their overall responsibility or any of their accountability.
G. Have the authority to appoint and remove, subject to the personnel regulations and the authority of the City Administrator, all persons under their employ.
H. Be responsible for the proper custody and maintenance of all city property used in their departments.
I. Be appointed by the City Administrator and confirmed by the City Council and serve for an indefinite term at the pleasure of the City Administrator.
J. Establish and maintain a system of performance evaluation for all of the personnel within the department.



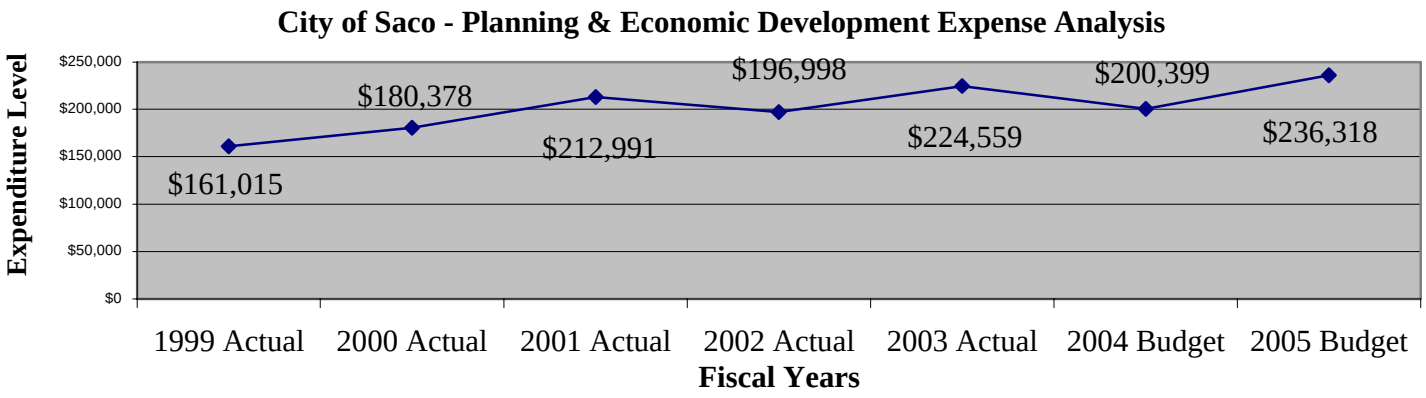
City of Saco, Maine
Planning and Economic Development Department Narrative, Continued

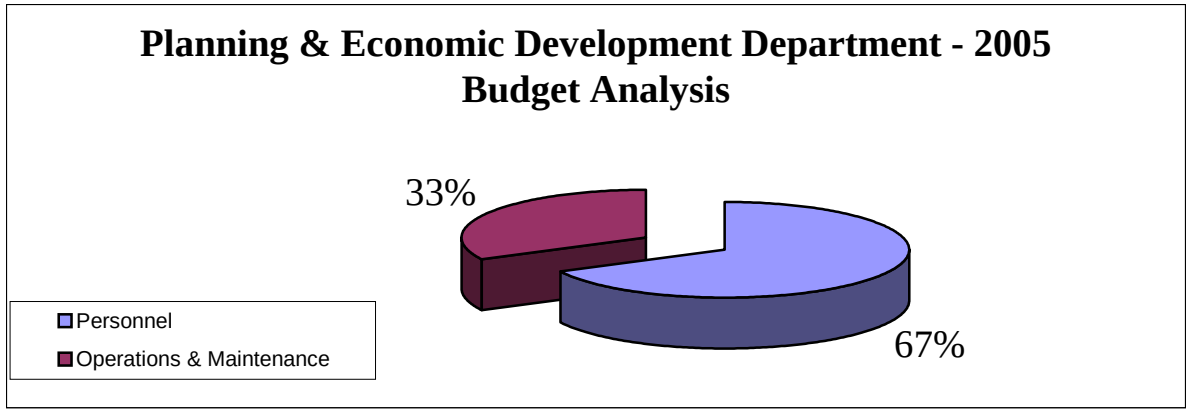
Expenditures:

The expenditures within this department are related to the following activity centers:

- Planning & Economic Development

The following graphs depict the expenditure level of these activity centers over the last 6 years.





City of Saco, Maine
Planning and Economic Development Department Narrative, Continued

Planning & Economic Development Department
Expenditure Analysis

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
Personnel	$ 117,167	$ 119,441	$ 119,972	$ 126,494	$ 133,375	$ 140,599	$ 159,368
Operations & Maintenance	$ 43,848	$ 60,937	$ 93,019	$ 70,504	$ 91,184	$ 59,800	$ 76,950

PLANNING & ECONOMIC DEVELOPMENT- PERSONNEL		**1999 Actual**	**2000 Actual**	**2001 Actual**	**2002 Actual**	**2003 Actual**	**2004 Budget**	**2005 Budget**
500101	DEPARTMENT HEAD WAGES	$ -	$ -	$ -	$ -	$ -	$ 60,448	$ 64,766
500103	NON SUPERVISORY WAGES	$ 94,231	$ 95,959	$ 95,033	$ 102,175	$ 107,394	$ 54,313	$ 56,719
500104	COURT OFFICERS/ CLERICAL WAGES	$ 22,112	$ 22,862	$ 23,892	$ 23,745	$ 24,861	$ 24,638	$ 26,084
500118	STIPENDS/ INTERNS	$ 824	$ 620	$ 1,047	$ 574	$ 1,120	$ 1,200	$ 11,800
Subtotal Planning & Economic Dev. - Personnel		**$ 117,167**	**$ 119,441**	**$ 119,973**	**$ 126,494**	**$ 133,375**	**$ 140,599**	**$ 159,368**

City of Saco, Maine
Planning and Economic Development Department Narrative, Continued

PLANNING & ECONOMIC DEVELOPMENT - OPERATING		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500301	OFFICE SUPPLIES	$ 915	$ 1,070	$ 1,244	$ 1,400	$ 1,556	$ 1,400	$ 1,400
500304	COMPUTER SUPPLIES	$ 159	$ 170	$ -	$ 655	$ 546	$ 400	$ 700
500317	MINOR EQUIPMENT	$ 865	$ 464	$ 1,165	$ 424	3534	$ 500	$ 500
500322	TUITION/TRAINING	$ 1,638	$ 2,159	$ 910	$ 1,463	$ 2,085	$ 3,000	$ 2,000
500330	DUES & MEMBERSHIPS	$ 717	$ 268	$ 347	$ 162	$ 664	$ 700	$ 700
500332	BOOKS & MANUALS	$ 202	$ 374	$ 181	$ 442	$ 330	$ 600	$ 600
500336	TELEPHONE	$ 1,270	$ 1,040	$ 1,463	$ 1,351	$ 1,395	$ 1,650	$ 1,650
500337	POSTAGE	$ 2,719	$ 2,418	$ 2,689	$ 2,344	$ 2,495	$ 2,600	$ 2,600
500338	COPIER	$ 3,177	$ 2,685	$ 3,359	$ 2,236	$ 2,114	$ 3,000	$ 3,000
500339	TRAVEL	$ 828	$ 640	$ 2,012	$ 3,604	$ 1,748	$ 2,700	$ 2,000
500341	ADVERTISING	$ 1,137	$ 696	$ 2,709	$ 2,198	$ 1,806	$ 1,400	$ 1,400
500344	PRINTING	$ 556	$ 237	$ 506	$ 347	$ 294	$ 1,200	$ 1,000
500350	FURNITURE & FIXTURES	$ -	$ -	$ 235	$ -	$ -	$ 2,250	$ 1,000
500360	COMPUTER SOFTWARE	$ 49	$ 1,035	$ -	$ 220	$ -	$ -	$ -
500370	FILING FEES/LICENSES/ PERMITS	$ 13	$ -	$ -	$ -	$ -	$ 200	$ 200

City of Saco, Maine
Planning and Economic Development Department Narrative, Continued

		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500410	REPAIRS/MAINTENANCE	$ -	$ 38	$ -	$ -	$ 244	$ 300	$ 300
	ENGINEERING PROJECTS - REIMBURSED	$ 16,921	$ 38,393	$ 51,847	$ 44,021	$ 69,892	$ 34,000	$ 46,000
500428	CONTRACTED SERVICES							$ 4,000
500483	HISTORIC PRESERVATION	$ 1,234	$ 135	$ 284	$ 329	$ 386	$ 1,000	$ 4,000
500484	SO.ME.REGIONAL PLAN-NING	$ -	$ 892	$ -	$ 892	$ 909	$ 900	$ 1,900
500550	COMPREHENSIVE PLAN	$ 11,448	$ 8,223	$ 24,066	$ 8,416	$ 1,186	$ 2,000	$ 2,000
	Subtotal Planning & Econ Development- Operating	**$43,848**	**$60,937**	**$93,018**	**$70,504**	**$91,184**	**$59,800**	**$76,950**
	Total Planning & Economic Development	**$161,015**	**$180,378**	**$212,991**	**$196,998**	**$224,559**	**$200,399**	**$236,318**

City of Saco, Maine
Public Works Department Narrative

Fiscal Year 2005 Established Goals and Objectives

The goals and objectives of the Public Works Department were validated through the City Council's endorsement of the city's recently completed Strategic Plan as well as the city's Performance Measurement Policy which ties performance pay to the achievement of goals and objectives. The three fiscal year 2005 strategic objectives for the Public Works Department are found below. As the milestones listed for achievement are successfully completed, the boxes will be checked "X"

Element: Construct turn lane Main/Ocean Park **Related to Goal Area: B-8**

Staff Lead: Mike Bolduc, Public Works Director Infrastructure and Capital Development and Maintenance

Strategic Objective: Design and construct an additional right turn lane on Main Street at the intersection of Main Street and the Ocean Park Road

o Additional Funding 2005-2010

$300,000 estimated to implement the project

Implementation Milestones with Existing Resources

- Design intersection in conjunction with Maine Department of Transportation (MDOT)
- Conduct meeting with affected property owners and the MDOT
- Meet with property owners for the purpose of acquiring land for the widening and related signal locations
- Obtain appraisals in accordance with the MDOT regulations
- Acquire property
- Obtain final approval on design from MDOT and City Council
- Bid project
- Start construction

Implementation Milestones with Additional Funding

- Not known at this time

**This is a MDOT project that is partially funded by the state and local government. This project is a Locally Administered Project by the Saco Public Works Department*

City of Saco, Maine
Public Works Department Narrative, Continued

Element: Implement Stormwater Phase 2

Staff Lead: Mike Bolduc, Public Works Director

Related to Goal Area: D-8

Meeting New Environmental Regulation Challenges

Strategic Objective: To develop, fund, and implement a plan that complies with the Stormwater Phase II regulations. department

o **Additional Funding 2005-2010**

$200,000 in additional funding needed to implement approved plan.

Implementation Milestones with Existing Funding

- Meet with State and municipal stakeholders to determine effect on communities.
- Develop draft plan and submit to City Council.
- Train employee on reporting software for regulators (Assit)
- Explore regional solutions and partnerships.
- Develop video on the effects of stormwater for statewide distribution.
- Consider funding regional coordinator.
- Implement year one Best Management Practices.
- Initiate partnerships with Conservation Committees, schools and other environmentally centered groups.
- Develop 5 year budget.
- Develop financing options (user fees, impact fees)
- Illicit flow detection plan.

Implementation Milestones with Additional Funding

- None known at this time.

City of Saco, Maine
Public Works Department Narrative, Continued

Element: Implement Public Works Tech Plan

Staff Lead: Mike Bolduc

Related to Goal Area: E-3

Technical Innovation and Implementation

Strategic Objective: Implement the Technology Plan developed by Public Works

Implementation Milestones with Existing Resources

- Prioritize technology projects
- Develop cost estimates for projects for inclusion in the FY05 budget
- Move the MP2 preventive maintenance software to the server
- Standardize MP2 for all equipment maintenance at PW and WWTP
- Review all PM tasks contained in equipment manuals and add to the PM program
- Conduct inventory and establish computerized inventory control systems
- Review the use of bar coding for parts
- Obtain digital operation manuals
- Increase the use of computers in vehicles for the application of chemicals and sand during winter conditions

Implementation Milestones with Additional Funding

- Not know at this time.

- Additional Funding 2005-2010

$25,0000 to implement year 1 of technology plan

Fiscal Year 2004 Results of Goals and Objectives

- **Goal 1 - To head up the Camp Ellis beach erosion project.**
  Results - The funding has been approved at the national level for the Camp Ellis project and the city is awaiting the actual authorization of the spending of these funds.
- **Goal 2 - To move the community to a State reportable 50% recycling rate.**
  Results - The city hired a recycling coordinator during last year who instituted the automatic curbside recycling collection program, purchased recycling containers for collection of all residents, streamlined the process into a 2 stream recycling collection and has been successful at recycling an approximate 1,200 tons of waste out of the solid waste stream on an annual basis. Educational efforts have also been completed for all ages of our community on what can and cannot be recycled.
- **Goal 3 - To successfully achieve one third of the American Public Works Association Accreditation process.**
  Results - This accreditation process is continually being implemented as resources are available and will continue into the next fiscal year.

Per the City of Saco, Maine Code- § 4-19. Department of Public Works.

A. Establishment. There shall be a Department of Public Works. The head of this Department shall be the Director of Public Works, who shall be appointed by the City Administrator with confirmation from the City Council. The number of employees shall be determined by the City Council and each employee shall be appointed by the City Administrator, after hearing recommendations of the Director.

B. Duties of the Director of Public Works. The Director of Public Works shall:

(1) Be responsible for the administration and professional work in the supervision of the city's public works operation, except treatment plants.

(2) Be responsible for directing all phases of municipal public works, except treatment plants, including landfills, sewers, streets, motor vehicle maintenance and garbage and refuse collection and disposal and snow plowing and removal.

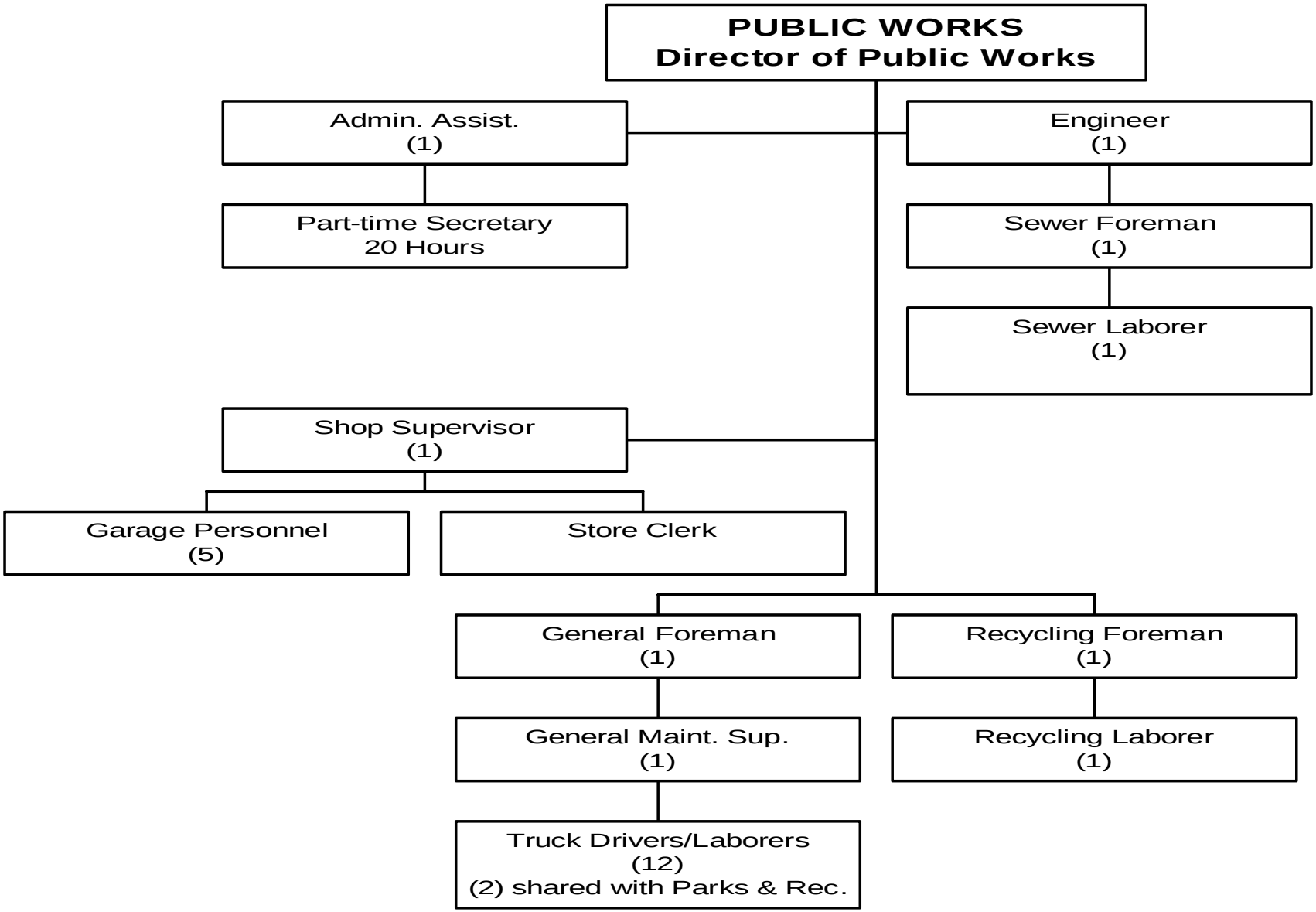
(3) Be responsible for aggressively seeking all funds from any sources owed to this Department.

(4) Be responsible for researching and implementation of improvements to the operation of the Department in his/her charge.

(5) Be responsible for the formulation of policies and coordinate activities in accordance with general policies established by the City Council and City Administrator.

(6) Be responsible for the supervision over unskilled, semiskilled, skilled and supervisory maintenance and construction employees.

(7) Be responsible for the sound fiscal management of his/her Department.

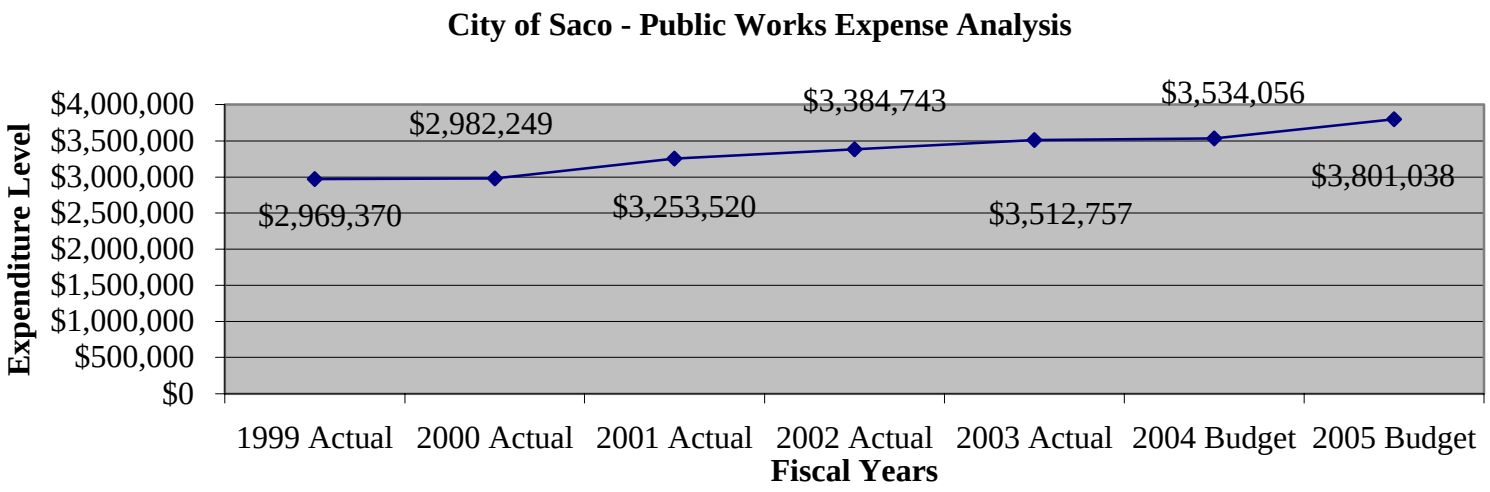

PUBLIC WORKS
Director of Public Works
Admin. Assist.
(1)
Part-time Secretary
20 Hours
Engineer
(1)
Sewer Foreman
(1)
Sewer Laborer
(1)
Shop Supervisor
(1)
Garage Personnel
(5)
Store Clerk
General Foreman
(1)
General Maint. Sup.
(1)
Truck Drivers/Laborers
(12)
(2) shared with Parks & Rec.
Recycling Foreman
(1)
Recycling Laborer
(1)

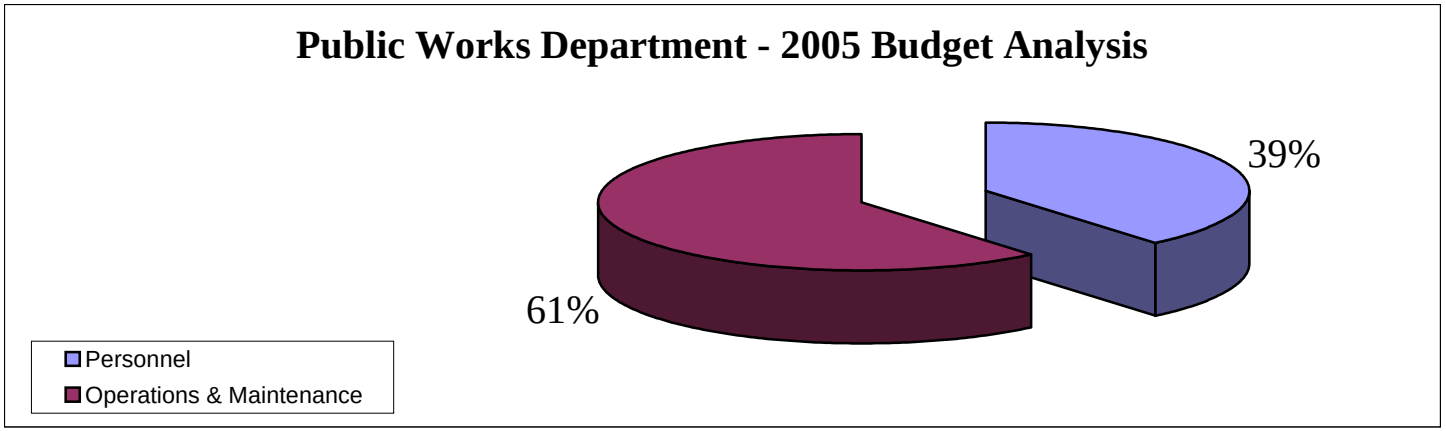
Expenditures:

The expenditures within this department are related to the following activity centers:

- Street Lights
- Traffic Lights
- Public Water
- Public Works-Administration
- Public Works-General Maintenance
- Public Works-Winter Maintenance
- Waste Pick-up
- Transfer Station
- Sewers & Drains
- Public Works-Garage Facility

The following graphs depict the expenditure level of these activity centers over the last 6 years.





Public Works Department Expenditure Analysis

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
Personnel	$ 857,488	$ 869,827	$ 1,036,798	$1,100,986	$1,271,152	$1,318,156	$1,481,210
Operations & Maintenance	$ 2,047,110	$ 2,025,741	$ 1,738,344	$2,283,757	$2,241,605	$2,215,900	$2,319,828

City of Saco, Maine
Public Works Department Narrative, Continued

PUBLIC WORKS - PERSONNEL BUDGET		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500101	DEPARTMENT HEAD WAGES	$ 53,215	$ 55,078	$ 58,497	$ 70,422	$ 73,225	$ 70,439	$ 73,296
500102	SUPERVISORY WAGES	$ 136,118	$ 181,976	$ 201,088	$ 260,229	$ 287,612	$ 266,016	$ 400,518
500103	NON SUPERVISORY WAGES	$ 97,680	$ 113,495	$ 109,877	$ 75,169	$ 23,256	$ 136,534	$ 75,539
500104	COURT OFFICERS/ CLERICAL WAGES	$ 26,166	$ 27,214	$ 28,611	$ 29,713	$ 31,394	$ 46,286	$ 50,486
500113	TEMPORARY/ SEASONAL WAGES	$ 500	$ 1,278	$ 3,788	$ 7,276	$ 23,408	$ 14,000	$ 24,500
500114	OVERTIME WAGES - Based on 6099 hours	$ 105,798	$ 75,759	$ 167,883	$ 115,879	$ 143,606	$ 100,000	$ 114,589
500118	STIPENDS (LICENSE BONUS)	$ -	$ -	$ -	$ -		$ 1,050	$ 1,230
500130	LABORER	$ -	$ -	$ -	$ -	$ 26,598	$ -	$ 28,687
500131	EQUIPMENT OPERA-TOR WAGES	$ 187,699	$ 156,504	$ 161,356	$ 212,565	$ 157,297	$ 156,012	$ 190,380
500132	TRUCK DRIVER WAGES	$ 140,453	$ 147,916	$ 144,468	$ 167,766	$ 313,993	$ 377,485	$ 370,090
500133	MECHANIC WAGES	$ 97,615	$ 102,348	$ 145,484	$ 151,446	$ 164,195	$ 135,091	$ 137,696
500134	CALL TIME WAGES	$ 12,244	$ 8,259	$ 15,746	$ 10,521	$ 26,568	$ 15,243	$ 14,198
	Subtotal Public Works - Personnel	**$ 857,488**	**$ 869,827**	**$ 1,036,798**	**$ 1,100,986**	**$ 1,271,152**	**$ 1,318,156**	**$ 1,481,210**

City of Saco, Maine
Public Works Department Narrative, Continued

PUBLIC WORKS - OPERATIONS BUDGET		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500301	OFFICE SUPPLIES	$ 3,496	$ 3,088	$ 4,441	$ 5,560	$ 6,885	$ 4,500	$ 5,500
500302	GENERAL SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
500305	WINTER SAND	$ 10,956	$ 11,710	$ 38,441	$ 17,796	$ 29,379	$ 20,000	$ 26,500
500306	CHEMICALS	$ 45,115	$ 30,833	$ 59,855	$ 53,300	$ -	$ 60,000	$ 53,500
500308	CLEANING SUPPLIES	$ 169	$ 931	$ 477	$ 1,468	$ 542	$ 1,700	$ 5,200
500310	AGGREGATES	$ 30,529	$ 41,839	$ 35,449	$ 31,289	$ 67,477	$ 18,000	$ 20,000
500313	HEATING FUEL	$ 2,417	$ 3,787	$ 6,930	$ -	$ 87	$ 19,800	$ 17,300
500317	MINOR EQUIPMENT	$ 337,908	$ 233,494	$ 25,050	$ 27,420	$ 38,669	$ 7,500	$ 42,500
500322	TUITION/TRAINING	$ 872	$ 1,946	$ 2,127	$ 4,760	$ 4,403	$ 4,500	$ 4,500
500324	UNIFORMS/SAFETY EQUIPMENT	$ 3,148	$ 3,445	$ 4,695	$ 5,103	$ 2,246	$ 3,000	$ 3,000
500325	CLOTHING/BOOT AL-LOWANCE	$ 9,280	$ 10,452	$ 10,241	$ 12,621	$ 11,942	$ 12,250	$ 13,000
500330	DUES & MEMBERSHIPS	$ 527	$ 521	$ 2,189	$ 1,277	$ 773	$ 1,000	$ 1,000
500332	BOOKS/MANUALS	$ 521	$ 287	$ 311	$ 118	$ 539	$ 500	$ 500
500333	ELECTRICITY	$ 15,982	$ 17,816	$ 18,593	$ 20,999	$ 21,977	$ 24,400	$ 25,500
500334	WATER	$ 578	$ 687	$ 684	$ 851	$ 721	$ 1,000	$ 1,200

City of Saco, Maine
Public Works Department Narrative, Continued

		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500336	TELEPHONE	$ 6,553	$ 6,843	$ 10,672	$ 15,447	$ 17,495	$ 12,500	$ 13,000
500337	POSTAGE	$ 372	$ 301	$ 661	$ 349	$ 596	$ 2,000	$ 600
500338	COPIER	$ 298	$ 317	$ 1,105	$ 460	$ 126	$ 400	$ 4,000
500339	TRAVEL	$ 808	$ 2,495	$ 4,471	$ 3,896	$ 2,865	$ 2,500	$ 6,000
500341	ADVERTISING	$ 116	$ 585	$ 650	$ 797	$ 901	$ 400	$ 800
500344	PRINTING	$ 485	$ 492	$ 973	$ 1,175	$ 672	$ 1,500	$ 500
500345	ASPHALT - COLD PATCH	$ 27,815	$ 18,088	$ 21,235	$ 26,939	$ 10,504	$ 38,000	$ 30,000
500346	STREET SUPPLIES	$ 7,214	$ 8,989	$ 11,420	$ 17,883	$ 13,363	$ 18,000	$ 18,000
500347	SIGNS	$ 10,602	$ 11,058	$ 11,899	$ 10,546	$ 11,596	$ 12,000	$ 12,000
500349	MEAL ALLOWANCE	$ 2,535	$ 1,770	$ 3,955	$ 1,442	$ 2,703	$ 2,000	$ 2,000
500350	FURNITURE & FIXTURES	$ 776	$ 1,071	$ 585	$ 922	$ 1,178	$ 1,000	$ 2,000
500351	BUILDING REPAIRS & MAIN-TENANCE	$ 28,156	$ 21,531	$ 23,139	$ 54,459	$ 27,531	$ 21,000	$ 21,000
500354	RENTAL EQUIPMENT	$ 12,943	$ 16,898	$ 118,005	$ 8,704	$ 12,544	$ 12,000	$ 12,000
500360	COMPUTER SOFTWARE	$ 1,960	$ 5,051	$ 5,696	$ 2,380	$ 4,944	$ -	$ 3,000
500370	FILING FEES/LICENSES/ PERMITS	$ 610	$ 924	$ 698	$ 1,076	$ 435	$ 8,000	$ 9,500
500394	MEDICAL	$ 416	$ 970	$ 623	$ 888	$ 1,232	$ 1,500	$ 1,500
500410	REPAIRS/MAINTENANCE	$ 1,135	$ 8,050	$ 20,349	$ 3,166	$ 18,108	$ 13,000	$ 13,000
500421	SPECIAL PROGRAMS - RE-CYCLING	$ 10	$ 6,025	$ 1,412	$ 11,366	$ 876	$ 14,800	$ 12,600
500428	CONTRACTED SERVICES	$ 136,327	$ 145,597	$ 134,119	$ 157,014	$ 106,330	$ 26,000	$ 45,000
500430	MONITORING COSTS/LAB ANALYSIS	$ 124	$ 1,050	$ 32,879	$ 40,947	$ 22,375	$ 2,000	$ -
500431	SOLID WASTE TIPPING FEES	$ 239,579	$ 281,860	$ 363,356	$ 410,792	$ 430,342	$ 517,500	$ 410,550
500432	RECYCLING CURBSIDE COL-LECTION	$ 111,459	$ 118,514	$ 115,922	$ 122,710	$ 132,202	$ 147,000	$ 160,500
500434	PROCESSING/DISPOSAL/ TRUCKING	$ 2,529	$ 4,294	$ 268	$ 62,825	$ 103,655	$ 63,000	$ 160,000
500435	SOLID WASTE CURB SIDE COLLECTION	$ 258,395	$ 234,978	$ 225,897	$ 252,941	$ 221,840	$ 213,150	$ 219,545

City of Saco, Maine
Public Works Department Narrative, Continued

		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500447	GUARD RAILS	$ 2,925	$ 1,103	$ -	$ 7,560	$ 1,200	$ 12,000	$ 8,000
500475	ROAD STRIPING	$ 34,458	$ 35,057	$ 47,518	$ 46,979	$ 50,167	$ 45,000	$ 48,000
500551	HAZARDOUS WASTE COLLECTION	$ -	$ -	$ -	$ 19,216	$ 17,785	$ 16,000	$ 16,000
500552	UNIVERSAL WASTE COLLECTION	$ -	$ -	$ -	$ -	$ -	$ 3,000	$ 15,000
Subtotal - Public Works Operating		**$ 1,350,098**	**$ 1,294,747**	**$ 1,366,990**	**$ 1,465,441**	**$ 1,399,205**	**$ 1,383,400**	**$ 1,463,295**

PUBLIC WORKS - SEWERS & DRAINS		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500306	CHEMICALS	$ 331	$ 368	$ 56	$ -	$ 498	$ 1,000	$ 1,000
500317	MINOR EQUIPMENT	$ 40,133	$ 57,336	$ 1,114	$ 9,247	$ 8,090	$ 20,000	$ 12,000
500324	UNIFORMS/SAFETY EQUIPMENT	$ 702	$ 2,994	$ 923	$ 469	$ 646	$ 1,000	$ 1,000
500348	CONSTRUCTION MATERIALS	$ 21,790	$ 12,854	$ 36,049	$ 23,713	$ 5,815	$ 24,500	$ 24,500
500354	RENTAL EQUIPMENT	$ 1,503	$ 1,352	$ 1,263	$ 11,566	$ 299	$ 2,500	$ 2,500
500428	CONTRACTED SERVICES	$ 30,408	$ 29,800	$ 17,593	$ 12,636	$ 13,986	$ 15,000	$ 15,000
Subtotal Public Works Sewers & Drains:		**$94,867**	**$104,704**	**$56,997**	**$57,631**	**$29,334**	**$64,000**	**$56,000**

City of Saco, Maine
Public Works Department Narrative, Continued

PUBLIC WORKS - GARAGE FACILITY		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500306	CHEMICALS	$ 451	$ 980	$ 1,065	$ 1,612	$ 2,439	$ 2,500	$ 2,500
500308	CLEANING SUPPLIES	$ 2,577	$ 2,353	$ 4,158	$ 3,299	$ 3,818	$ 3,500	$ -
500315	OILS & LUBRICANTS	$ 4,774	$ 5,889	$ 7,279	$ 5,666	$ 5,891	$ 6,000	$ 10,000
500316	TOOL ALLOWANCE	$ 1,804	$ 2,000	$ 1,177	$ 2,165	$ 2,304	$ 1,500	$ 1,800
500317	MINOR EQUIPMENT	$ 4,566	$ 39,662	$ 5,575	$ 6,738	$ 9,896	$ 6,000	$ 6,000
500318	VEHICLE CONSUM-ABLES	$ -	$ -	$ -	$ -	$ -	$ 20,000	$ 27,000
500319	GAS & OIL	$ 64,676	$ 105,987	$ 144,449	$ 97,951	$ 138,836	$ 110,000	$ 125,000
500320	CITY VEHICLE RE-PAIRS	$ 119,485	$ 111,887	$ 169,352	$ 178,029	$ 190,185	$ 140,000	$ 140,000
500322	TUITION/TRAINING	$ -	$ -	$ -	$ 570	$ 70	$ 1,000	$ 1,000
500324	UNIFORMS/SAFETY EQUIPMENT	$ 326	$ 1,639	$ 2,558	$ 2,131	$ 1,766	$ 2,500	$ 2,500
500354	RENTAL EQUIPMENT	$ -	$ 66	$ 410	$ 1,469	$ -	$ 1,500	$ 1,500
500410	REPAIRS/ MAINTENANCE	$ -	$ 224	$ 989	$ 781	649	$ 2,000	$ 2,000
500428	CONTRACTED SER-VICES	$ 31,307	$ 28,291	$ 33,288	$ 33,219	$ 35,753	$ 25,000	$ 25,000
Subtotal PW Garage Facility:		**$229,966**	**$298,978**	**$370,299**	**$333,630**	**$391,607**	**$321,500**	**$344,300**

City of Saco, Maine
Public Works Department Narrative, Continued

		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
STREET LIGHTS								
500354	RENTAL EQUIPMENT	$ 234,913	$ 229,960	$ 223,565	$ 230,783	$ 227,226	$ 234,000	$ 240,000
	Subtotal Street Lights:	**$234,913**	**$229,960**	**$223,565**	**$230,783**	**$227,226**	**$234,000**	**$240,000**
TRAFFIC LIGHTS								
500333	ELECTRICITY	$ 12,505	$ 13,333	$ 12,504	$ 12,896	$ 11,025	$ 14,000	$ 2,500
500410	REPAIRS/ MAINTENANCE	$ 14,108	$ 9,600	$ 10,702	$ 7,712	7348	$ 23,000	$ 10,000
	Subtotal Traffic Lights:	**$26,613**	**$22,933**	**$23,206**	**$20,608**	**$18,373**	**$37,000**	**$12,500**
PUBLIC WATER								
500334	WATER	$ 175,425	$ 161,100	$ 175,664	$ 175,664	$ 175,860	$ 176,000	$ 203,733
	Subtotal Public Water:	**$175,425**	**$161,100**	**$175,664**	**$175,664**	**$175,860**	**$176,000**	**$203,733**

City of Saco, Maine
Parks & Recreation Department Narrative

Fiscal Year 2005 Established Goals and Objectives

The goals and objectives of the Parks & Recreation Department were validated through the City Council's endorsement of the city's recently completed Strategic Plan as well as the city's Performance Measurement Policy which ties performance pay to the achievement of goals and objectives. The three fiscal year 2005 strategic objectives for the Parks & Recreation Department are found below. As the milestones listed for achievement are successfully completed, the boxes will be checked "X".

Element: Recreation Facilities Development **Related to Goal Area:** **G-1**

Staff Lead: Sue Spath **Leisure Services Investment**

Strategic Objective: Acquire building/ acreage to build/ improve facility to offer the citizens of Saco a full service Community Center proximate to the population center.

o Additional Funding 2005-2010 $3,000,000- $6,000,000 needed to fully implement the plan

Implementation Milestones with Existing Funding

- o Mayoral appointment of Recreation Program Review Committee with the mission of developing a needs assessment evaluating programs and facilities
- o Accept committee recommendations/ needs assessment
- o Initiate building/ facility acquisition phase
- o Ascertain Council approval building/ facility acquisition
- o Develop plans for modification/ improvements

Implementation Milestones with Additional Funding

- o Develop multimedia presentation to assist in the procurement of public, private assistance/ and grant funding

Element: Recreation Advisory Board **Related to Goal Area:** **G-6**

Staff Lead: Sue Spath Leisure Services Investment

Strategic Objective: Implement Needs Assessment from Recreation Program Review Committee

FY 04

$15,000 for survey of public opinion

Implementation Milestones with Existing Resources

- Mayoral appointment of Recreation Program Review Committee with the mission of developing a needs assessment evaluating programs and facilities
- Accept committee recommendations/ needs assessment

Implementation Milestones with Additional Funding

- Recommend advisory board members for appointment
- Appoint Advisory Board members
- Advisory Board member orientation
- Develop a work program for Board with goals and objectives
- Develop and conduct a statistically valid public opinion survey for Community Recreation (External consultant.
- Advisory Committee to review survey and recommend program/ facility changes

City of Saco, Maine
Parks & Recreation Department Narrative, Continued

Element: Plan for the Parks **Related to Goal Area: G-7**

Staff Lead: Sue Spath Leisure Services Investment

Strategic Objective: Review and modify "*A PLAN FOR THE PARKS, February 2001"*

Additional Funding 2005-2010

CAPITAL IMPROVEMENT FUNDING BASED UPON REVIEW AND REVISION

Implementation Milestones with Existing Resources

- Use current "*A PLAN FOR THE PARKS"* to evaluate progress for meeting Leisure Service needs in facilities
- Implement needed capital improvements as funding becomes available

Implementation Milestones with Additional Funding

- Prepare for mid point of the 10 year plan review and revision
- Establish departmental priorities based on plan and community opinion survey
- Initiate public information program regarding Departmental strategies for Parks and Facilities improvements

Fiscal Year 2004 Results of Goals and Objectives

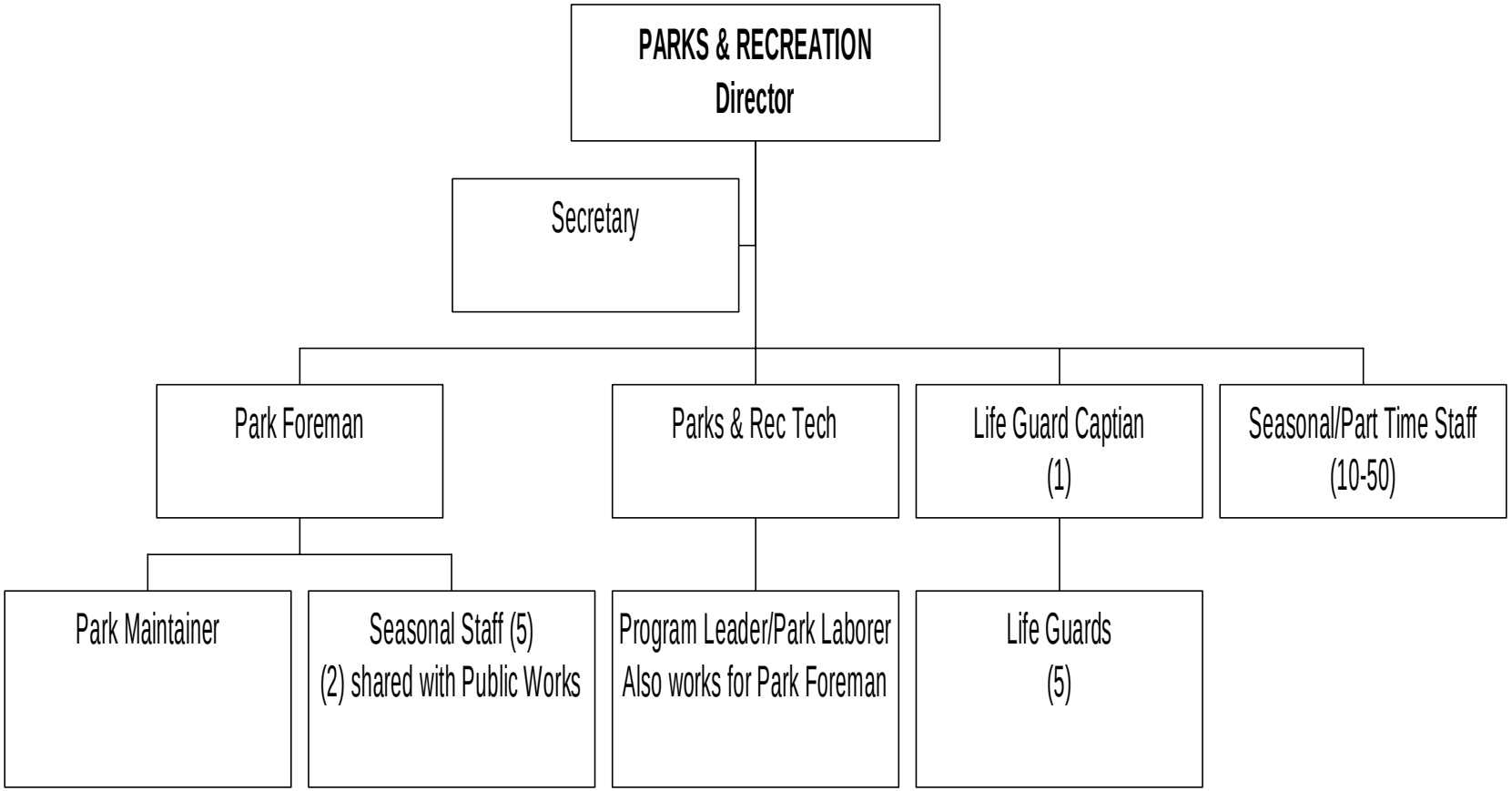
- **Goal 1 - To begin the phasing of the landfill re-use recreational area project.**
  Results - Monies were budgeted in fiscal year 2003 and 2004 to begin the engineering for the recreational re-use at the city's close landfill site. The re-use plan is well documented within the city's 10 year "Plan for the Parks."
- **Goal 2 - To complete the facilities use agreement between the city's Parks & Recreation Department and the School Department.**
  Results - The document has been completed and reviewed by both the city and school department and was approved by the City Council.
- **Goal 3 - To complete a needs assessment for a new community center within the City.**
  Results - Recognizing the need for recreational activity within our community has triggered the need for an assessment to assure that we are providing the necessary services to the majority of our community membership. This process has begun and involved the formation of a Recreational Advisory Board. The City has also recently purchased an armory building on Franklin Street which it intends on converting to a community center as the center for all recreational activities.

Per the City of Saco, Maine Code- § 4-21. Department of Parks and Recreation.

A. Establishment. This Department shall be divided into the following two Divisions:
(1) The Division of Parks, the head of which shall be the Director of Parks and Recreation, who shall be responsible for the maintenance of the city's park system and recreation facilities. He/she must also act as the city's Tree Warden, supervising the care of the shade trees.
(2) The Division of Recreation, the head of which shall be the Director of Parks and Recreation, who shall be responsible for the administrative work in planning and directing the municipal recreation program. He/she must be responsible for the planning and implementing of recreation programs so that they are suitable to the needs and interests of the City of Saco.

B. The Director of Parks and Recreation shall be responsible for the sound fiscal management of this Department.

City of Saco, Maine
Parks & Recreation Department Narrative, Continued

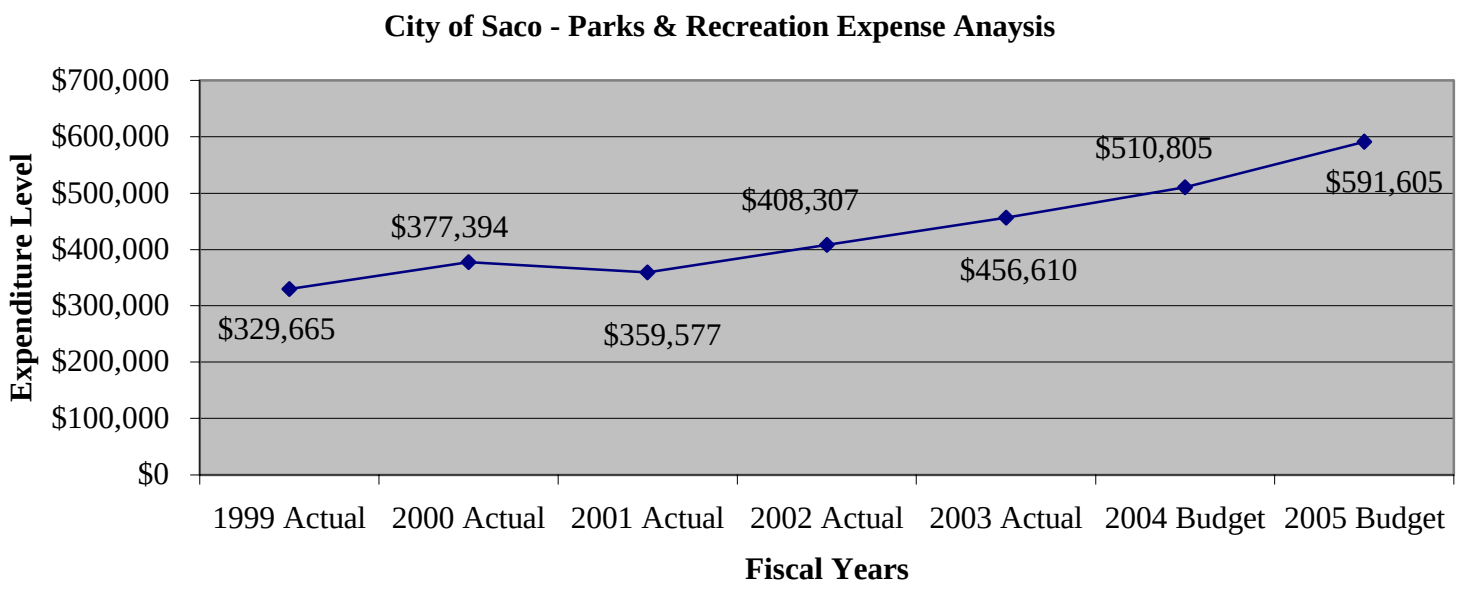


Expenditures:

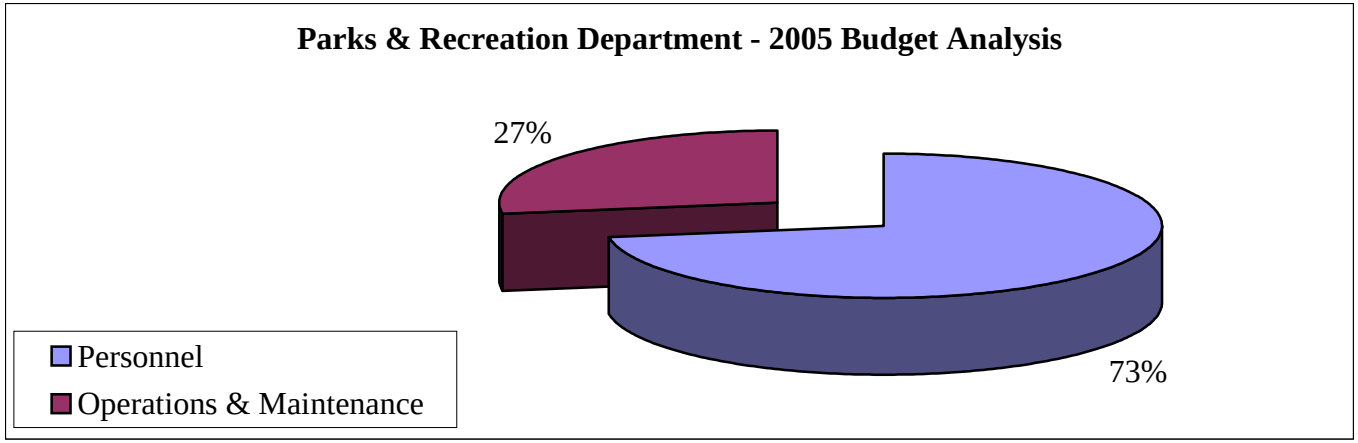
The expenditures within this department are related to the following activity centers:

- Parks
- Recreation Programs
- Senior Citizens
- Life Guards
- Trees

The following graphs depict the expenditure level of these activity centers over the last 6 years.



City of Saco, Maine
Parks & Recreation Department Narrative, Continued



Parks & Recreation Department
Expenditure Analysis

		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
Personnel	$	244,214	$ 259,438	$ 258,516	$ 299,187	$ 347,636	$ 386,510	$ 429,005
Operations & Maintenance	$	85,451	$ 117,956	$ 97,857	$ 109,120	$ 108,974	$ 124,295	$ 162,600

City of Saco, Maine
Parks & Recreation Department Narrative, Continued

PARKS & RECREATION - PERSONNEL		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500101DEPARTMENT HEAD WAGES	$	46,129 $	47,937 $	49,660 $	52,050 $	54,019 $	56,011 $	57,762
500102SUPERVISORY WAGES	$	31,652 $	32,858 $	33,622 $	34,816 $	36,073 $	37,832 $	44,733
500104COURT OFFCIER/CLERICAL WAGES	$	7,945 $	6,903 $	7,393 $	16,798 $	24,385 $	25,334 $	26,084
500113TEMPORARY/SEASONAL WAGES	$	92,639 $	98,554 $	90,116 $	112,914 $	134,646 $	145,000 $	165,000
500114OVERTIME	$	2,198 $	1,481 $	3,089 $	5,418 $	4,457 $	3,900 $	4,500
500130LABORER WAGES	$	63,294 $	71,308 $	74,400 $	77,053 $	93,785 $	117,933 $	130,426
500134CALL TIME WAGES	$	357 $	397 $	236 $	138 $	271 $	500 $	500
Subtotal Parks & Recreation - Personnel	**$**	**244,214 $**	**259,438 $**	**258,515 $**	**299,187 $**	**347,636 $**	**386,510 $**	**429,005**

City of Saco, Maine
Parks & Recreation Department Narrative, Continued

PARKS & RECREATION - OPERATING		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500301 OFFICE SUPPLIES	$	524	$ 340	$ 1,258	$ 758	$ 832	$ 800	$ 1,600
500302 GENERAL SUPPLIES	$	2,464	$ 3,259	$ 3,795	$ 2,707	$ 1,088	$ 2,800	$ 3,000
500303 AGRICULTURAL SUPPLIES	$	8,469	$ 4,194	$ 11,032	$ 9,882	$ 11,806	$ 14,500	$ 15,000
500305 SAND & GRAVEL	$	4,351	$ 282	$ 258	$ 614	$ 591	$ 2,000	$ 2,000
500308 CLEANING SUPPLIES	$	1,060	$ 578	$ 710	$ 1,018	$ 874	$ 1,000	$ 2,500
500313 HEATING FUEL	$	1,268	$ 1,643	$ 5,916	$ 2,498	$ 3,126	$ 2,400	$ 15,000
500317 MINOR EQUIPMENT	$	14,118	$ 42,626	$ 12,300	$ 20,168	$ 16,095	$ 13,200	$ 15,000
500319 GAS & OIL	$	1,286	$ 1,553	$ 2,307	$ 1,141	$ 2,386	$ 2,200	$ 2,500
500320 CITY VEHICLE REPAIRS	$	5,889	$ 6,124	$ 7,356	$ 7,508	$ 8,905	$ 7,000	$ 9,000
500322 TUITION/TRAINING	$	577	$ 571	$ 402	$ 944	$ 854	$ 1,000	$ 1,200
500323 ATHLETIC EQUIPMENT	$	2,460	$ 3,491	$ 3,052	$ 1,989	$ 2,878	$ 5,500	$ 6,000
500324 UNIFORMS/SAFETY EQUIPMENT	$	431	$ 532	$ 208	$ 309	$ 685	$ 800	$ 900
500325 CLOTHING/BOOT ALLOWANCE	$	1,318	$ 744	$ 1,136	$ 1,783	$ 1,701	$ 1,500	$ 2,400
500329 PROGRAM CLOTHING	$	4,918	$ 5,926	$ 6,027	$ 7,006	$ 6,199	$ 7,000	$ 7,500
500330 DUES & MEMBERSHIPS	$	443	$ 428	$ 443	$ 420	$ 460	$ 445	$ 500
500332 BOOKS/MANUALS	$	130	$ 208	$ 171	$ -		$ 500	$ 500
500333 ELECTRICITY	$	3,881	$ 4,388	$ 3,576	$ 4,823	$ 4,877	$ 4,900	$ 14,000
500334 WATER	$	1,381	$ 1,649	$ 2,011	$ 1,368	$ 1,937	$ 1,850	$ 2,800
500336 TELEPHONE	$	1,765	$ 1,568	$ 1,476	$ 1,554	$ 1,629	$ 3,550	$ 4,000
500337 POSTAGE	$	357	$ 311	$ 179	$ 214	$ 197	$ 400	$ 400
500338 COPIER	$	1,322	$ 1,007	$ 1,459	$ 1,390	$ 1,400	$ 1,500	$ 1,500
500339 TRAVEL	$	805	$ 886	$ 648	$ 772	$ 155	$ 600	$ 600
500341 ADVERTISING	$	78	$ 238	$ 130	$ 119		$ 250	$ 250
500344 PRINTING	$	359	$ 187	$ 541	$ 507	$ 724	$ 1,000	$ 3,000
500350 FURNITURE & FIXTURES	$	253	$ -	$ 500	$ -		$ 500	$ 1,000
500351 BUILDING REPAIRS & MAINTENANCE	$	2,031	$ 3,651	$ 4,129	$ 5,463	$ 7,617	$ 3,500	$ 4,000
500354 RENTAL EQUIPMENT	$	110	$ -	$ -	$ 570	$ 3,225	$ 400	$ 350

City of Saco, Maine
Parks & Recreation Department Narrative, Continued

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500360 COMPUTER SOFTWARE	$ 398	$ 517	$ 311	$ 395	$ 299	$ -	$ 300
500410 REPAIRS/MAINTENANCE	$ -	$ 400	$ -	$ -	$	300	$ 300
500421 SPECIAL PROGRAMS	$ 1,559	$ 1,195	$ 1,439	$ 2,290	$ 3,815	$ 4,500	$ 5,500
500428 CONTRACTED SERVICES	$ 21,446	$ 29,460	$ 28,291	$ 30,910	$ 24,619	$ 38,400	$ 40,000
Subtotal - Parks & Recreation - Operating	**$85,451**	**$117,956**	**$101,062**	**$109,120**	**$108,974**	**$124,295**	**$162,600**
Plus Carryover funds from fiscal year 2003						$ 21,564	
Total available funds						$ 145,859	
Total Parks and Recreation	**$329,665**	**$377,394**	**$359,577**	**$408,307**	**$456,610**	**$510,805**	**$591,605**

City of Saco, Maine
Education Department Narrative

Fiscal Year 2005 Established Goals and Objectives

The Education Department is governed by a separately elected Board of Education and therefore does not establish goals and objectives through the City Council's Strategic Plan. The Board of Education is responsible for providing quality education to the school aged children within our community and separately establishes goals and objectives in order to do so, outside of the City Council goal setting process.

Fiscal Year 2004 Results of Goals and Objectives

As noted above, this department does not have individual goals and objectives within the city's Strategic Plan so there is nothing to report for last year.

Per the City of Saco, Maine Charter- Section 4.01. Board of Education.

a. Composition and Election. The Board of Education shall consist of five (5) members elected at large from the qualified voters of the City to serve terms of three years. The present duly elected members of the Board of Education shall continue to hold office until the expiration of their respective terms. The nomination and election procedures shall be by non-partisan election as provided for in Article VII Section 7.02. The Board of Education shall fill a vacancy by an appointment of an eligible person of the same political affiliation, in accordance with the Statutes of the State of Maine until the next general municipal election.

b. Organization.

1. The members of the Board of Education shall take office the first Monday in December.
2. Three (3) members of the Board shall constitute a quorum.
3. The Board of Education shall elect a chairman from its membership.
4. The Superintendent of Schools shall be the Secretary to the Board of Education.

c. Powers and Duties. The Board of Education shall have such powers and duties as are conferred by law upon school committees in regard to the care, management and operation of the public schools, except as otherwise provided in this Charter, including the appointment,
removal and setting of compensation for the Superintendent of Schools. The Board of Education shall furnish (line by line) budget estimates in detail of the several sums required during the ensuing budget year for the support of the public schools and shall make such financial and activity reports in writing whenever and in such form to the City Administrator as he may require and to the Mayor and the City Council at their request.

d. Procedure. The Board of Education shall adopt rules and orders for its procedure and maintain a journal. The journal or authenticated copies thereof shall be on file at the office of the Superintendent of Schools and the City Clerk.

e. Compensation. The members of the Board of Education shall receive an annual salary, payable quarterly, in an amount set by the City Council. The City Council may change the amount of salary paid to the Board of Education, by following the procedure outlined in Article II, Section 2.01, with the same restrictions. The Board of Education members shall receive their actual and necessary expenses incurred in the performance of their duties of office.

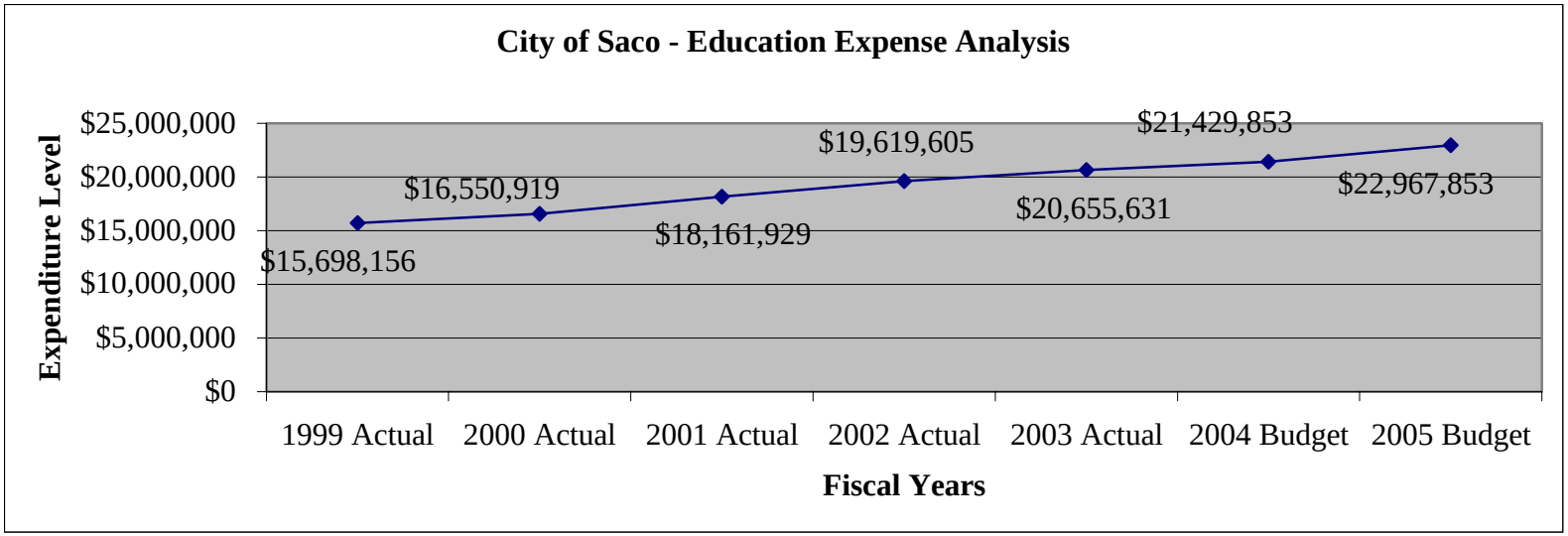
f. The nomination of all candidates for the Members of the Board of Education shall be by petition as provided in e above and all qualifying candidates will be listed in the ballot in alphabetical order, in the general municipal election. The nomination and election for this office shall be non-partisan.

Expenditures:

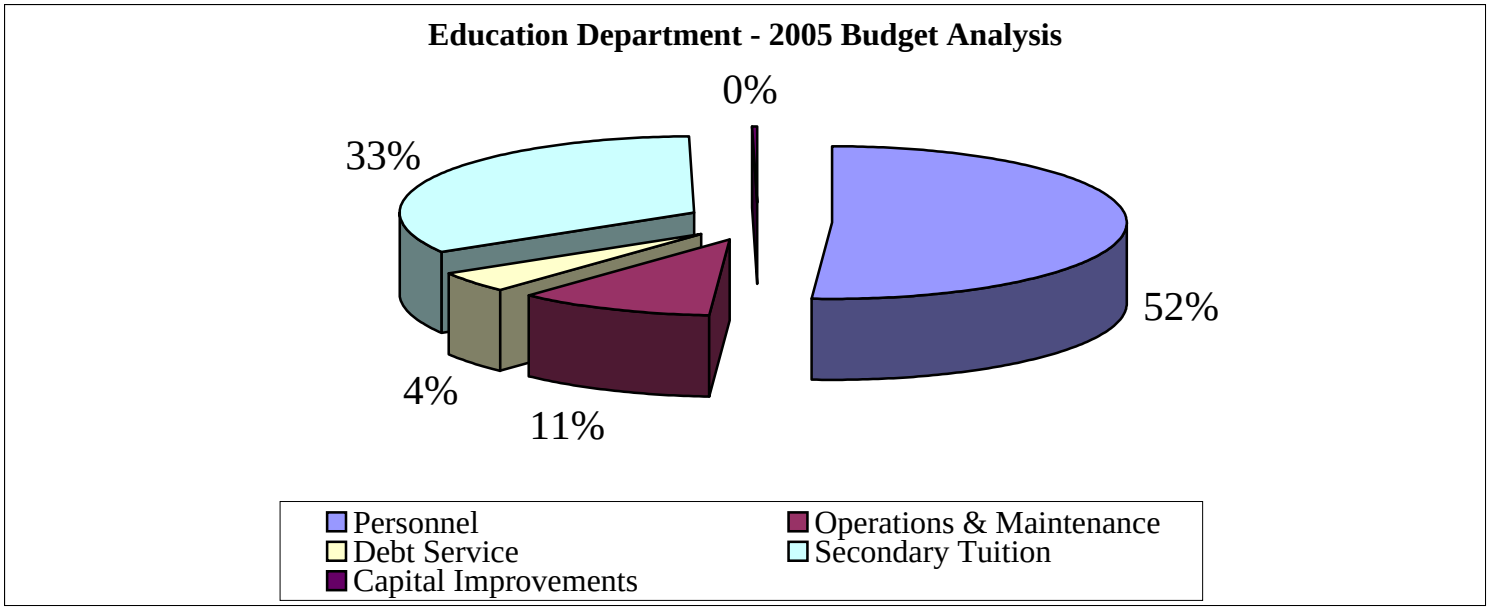
The expenditures within this department are related to the following activity centers:

- Education

The following graphs depict the expenditure level of these activity centers over the last 6 years.



City of Saco, Maine
Education Department Narrative, Continued



Education Department
Expenditure Analysis

	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
Personnel	$ 9,529,475	$ 10,622,883	$ 10,639,941	$ 11,240,594	$ 11,753,763
Operations & Maintenance	$ 1,989,174	$ 1,682,151	$ 1,987,609	$ 2,119,405	$ 2,488,072
Debt Service	$ 568,280	$ 544,260	$ 1,194,376	$ 914,433	$ 1,003,272
Secondary Tuition	$ 5,975,000	$ 6,361,673	$ 6,770,627	$ 7,155,421	$ 7,640,971
Capital Improvements	$ 100,000	$ 408,638	$ 84,607	$ -	$ 81,775
	$ 18,161,929	$ 19,619,605	$ 20,677,160	$ 21,429,853	$ 22,967,853

City of Saco, Maine
Education Department Narrative, Continued

EDUCATION		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
VARIOUS	GROSS BUDGET K-12	$ 15,352,206	$ 16,360,331	$ 17,682,773	$ 19,468,257	$ 0,559,009	$ 1,347,173	$ 22,569,173
VARIOUS	CAPITAL IMPROVEMENTS/YOUNG SCHOOL	$ 253,750	$ 190,588	$ 374,519	$ 66,967	$ -	$ 15,000	$ 328,000
VARIOUS	BUILDING FEASIBILITY STUDY	$ 37,785	$ -	$ 34,119	$ -	$ 3,936	$ -	$ -
VARIOUS	ADULT ED - GROSS BUDGET	$ 54,415	$ -	$ 70,517	$ 84,381	$ 92,686	$ 67,680	$ 70,680
	Subtotal Education K-12:	**$15,698,156**	**$16,550,919**	**$18,161,929**	**$19,619,605**	**$20,655,631**	**$21,429,853**	**$22,967,853**

City of Saco, Maine
Education Department Narrative, Continued

ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2001 School Actual	2002 School Actual	2003 School Actual	2003 School Budget	2004 School Budget	2005 School Budget
1050	110	Burns - Office of the Principal	Administration	$ 103,158	$ 131,782	$ 119,242	$ 117,760	$ 131,000	$ 136,020
1050	112	Burns - Office of the Principal	Secretary	$ 38,103	$ 45,094	$ 44,517	$ 36,553	$ 45,548	$ 47,371
1050	210	Burns - Office of the Principal	Health Insurance	$ 7,134	$ 1,674	$ 3,891	$ 3,613	$ 4,669	$ 4,401
1050	211	Burns - Office of the Principal	LTD Insurance	$ 238	$ 466	$ 476	$ 463	$ 448	$ 640
1050	212	Burns - Office of the Principal	Dental Insurance	$ 1,639	$ 1,065	$ 640	$ 1,056	$ 706	$ 732
1050	213	Burns - Office of the Principal	Life Insurance	$ -	$ -	$ 75	$ 108	$ 130	$ 260
1050	214	Burns - Office of the Principal	TSA	$ -	$ -	$ -	$ 5,000	$ -	$ -
1050	220	Burns - Office of the Principal	Fica Taxes	$ 2,362	$ 2,790	$ 2,737	$ 2,266	$ 2,825	$ 2,937
1050	221	Burns - Office of the Principal	Medicare Taxes	$ 2,043	$ 2,563	$ 1,596	$ 2,296	$ 2,415	$ 1,756
1050	240	Burns - Office of the Principal	Unemployment Taxes	$ 115	$ 221	$ 240	$ 210	$ 300	$ 360
1050	250	Burns - Office of the Principal	Workers Comp	$ 705	$ 705	$ 920	$ 611	$ 633	$ 968
1050	290	Burns - Office of the Principal	Other Employee Benefit	$ 2,558	$ 2,388	$ 2,334	$ 2,244	$ 2,900	$ 2,900
1052	430	Burns - Office of the Principal	Repairs & Maintenance	$ 6,619	$ 1,025	$ 2,750	$ 8,250	$ 3,700	$ 3,700
1052	442	Burns - Office of the Principal	Lease of Equipment	$ -	$ -	$ -	$ -	$ 2,826	$ 2,826
1052	530	Burns - Office of the Principal	Communciations	$ -	$ 3,498	$ 5,915	$ 4,748	$ 4,748	$ 4,748
1052	531	Burns - Office of the Principal	School - Postage	$ -	$ -	$ 58	$ 1,400	$ 1,400	$ 1,400
1052	550	Burns - Office of the Principal	School - Printing	$ 1,921	$ 2,694	$ 4,649	$ 2,600	$ 1,968	$ 5,108
1052	580	Burns - Office of the Principal	Staff Travel	$ 1,973	$ 342	$ 390	$ 650	$ 650	$ 650
1052	610	Burns - Office of the Principal	General Supplies	$ 2,042	$ 6,549	$ 2,278	$ 4,220	$ 3,520	$ 4,002
1052	611	Burns - Office of the Principal	Computer Supplies	$ -	$ -	$ -	$ -	$ -	$ 195
1052	640	Burns - Office of the Principal	Books	$ -	$ -	$ -	$ -	$ -	$ 450
1052	810	Burns - Office of the Principal	School Dues	$ 284	$ 1,213	$ 939	$ 1,250	$ 1,512	$ 1,512
1053	730	Burns - Office of the Principal	Equipment	$ 32	$ -	$ 290	$ -	$ -	$ 1,969
1060	116	Burns - Custodians	Custodian Salary	$ 96,338	$ 115,263	$ 112,666	$ 114,747	$ 121,930	$ 123,074
1060	210	Burns - Custodians	Health Insurance	$ 12,385	$ 12,780	$ 16,224	$ 21,269	$ 19,732	$ 23,747
1060	220	Burns - Custodians	Fica Taxes	$ 5,920	$ 7,016	$ 6,753	$ 7,774	$ 7,560	$ 7,630

City of Saco, Maine
Education Department Narrative, Continued

1060 221 Burns - Custodians Medicare Taxes	$ 1,385	$ 1,641	$ 1,580	$ 1,818	$ 1,768	$ 1,785	
1060 240 Burns - Custodians Unemployment Taxes	$ 85	$ 314	$ 241	$ 168	$ 300	$ 360	
1060 250 Burns - Custodians Workers Comp	$ 2,376	$ 2,934	$ 4,416	$ 2,934	$ 3,304	$ 5,435	
1062 411 Burns - Custodians Water & Sewer	$ 2,974	$ 3,582	$ 2,349	$ 2,956	$ 5,746	$ 4,200	
1062 430 Burns - Custodians Repairs & Maintenance	$ 12,667	$ 13,344	$ 17,914	$ 15,225	$ 22,780	$ 50,020	
1062 530 Burns - Custodians Communication	$ 8,372	$ 866	$ 155	$ -	$ -	$ -	
1062 610 Burns - Custodians General Supplies	$ 13,780	$ 12,167	$ 12,542	$ 15,490	$ 11,690	$ 15,830	
1062 622 Burns - Custodians School Electricity	$ 27,321	$ 38,032	$ 36,553	$ 37,000	$ 37,000	$ 38,000	
1062 623 Burns - Custodians Bottled Gas	$ 1,228	$ 728	$ 917	$ 1,200	$ -	$ -	
1062 624 Burns - Custodians School Oil	$ 28,394	$ 17,067	$ 16,829	$ 21,000	$ 20,000	$ 23,000	
1070 102 Burns - Instruction Teachers Salary	$ 1,348,660	$ 1,451,075	$ 1,459,418	$ 1,461,638	$ 1,429,009	$ 1,423,040	
1070 103 Burns - Instruction Ed Tech Salaries	$ 30,096	$ 25,692	$ 27,824	$ 36,022	$ 28,224	$ 28,566	
1070 105 Burns - Instruction Team Leader	$ 9,424	$ 10,372	$ 10,061	$ 10,732	$ 11,132	$ 10,648	
1070 210 Burns - Instruction Health Insurance	$ 187,960	$ 220,908	$ 248,483	$ 246,120	$ 279,210	$ 308,802	
1070 211 Burns - Instruction LTD Insurance	$ 528	$ 494	$ 835	$ 432	$ 433	$ 482	
1070 212 Burns - Instruction Dental Insurance	$ 11,283	$ 11,921	$ 11,250	$ 12,510	$ 12,821	$ 12,330	
1070 220 Burns - Instruction Fica Taxes	$ -	$ -	$ 455	$ 792	$ 841	$ 858	
1070 221 Burns - Instruction Medicare Taxes	$ 11,245	$ 11,544	$ 12,309	$ 11,853	$ 14,800	$ 14,284	
1070 240 Burns - Instruction Unemployment Taxes	$ 1,090	$ 1,868	$ 1,894	$ 1,638	$ 2,300	$ 2,585	
1070 250 Burns - Instruction Workers Comp	$ 6,710	$ 6,262	$ 8,491	$ 5,658	$ 8,042	$ 7,664	
1070 290 Burns - Instruction Other Employee Benefits	$ 5,315	$ 7,285	$ 4,897	$ 8,000	$ 7,350	$ 9,750	
1072 430 Burns - Instruction Repairs & Maintenance	$ 12,095	$ 17,927	$ 9,075	$ 1,350	$ 7,050	$ 7,050	
1072 442 Burns - Instruction Lease of Equipment	$ -	$ 2,174	$ 4,989	$ 2,040	$ 2,040	$ 3,240	
1072 515 Burns - Instruction Student Travel	$ 115	$ 4,601	$ 3,055	$ 5,500	$ -	$ 8,516	
1072 610 Burns - Instruction General Supplies	$ 16,437	$ 16,300	$ 22,644	$ 20,190	$ 13,573	$ 24,739	
1072 611 Burns - Instruction Computer Supplies	$ -	$ -	$ 1,327	$ -	$ -	$ 2,555	
1072 640 Burns - Instruction Books	$ 8,464	$ 8,326	$ 7,627	$ 8,704	$ 8,590	$ 14,755	
1072 650 Burns - Instruction AV Materials	$ 2,200	$ 2,867	$ 2,284	$ 4,230	$ 4,165	$ 2,226	
1072 810 Burns - Instruction Dues	$ -	$ -	$ 122	$ -	$ 627	$ 661	
1072 890 Burns - Instruction Related Other	$ -	$ -	$ -	$ -	$ -	$ 1,000	
1073 730 Burns - Instruction Equipment	$ 9,935	$ 1,569	$ 1,249	$ 1,981	$ -	$ 4,205	
1080 102 Burns - Guidance Teachers Salary	$ 38,707	$ 63,625	$ 66,241	$ 65,571	$ 59,859	$ 67,930	
1080 210 Burns - Guidance Health Insurance	$ 7,201	$ 8,689	$ 12,372	$ 15,726	$ 17,812	$ 17,466	
1080 211 Burns - Guidance LTD Insurance	$ -	$ -	$ 25	$ 43	$ 34	$ 35	
1080 212 Burns - Guidance Dental Insurance	$ -	$ -	$ 174	$ 510	$ 512	$ 512	
1080 221 Burns - Guidance Medicare Taxes	$ 546	$ 890	$ 924	$ 951	$ 989	$ 985	
1080 240 Burns - Guidance Unemployment Taxes	$ 26	$ 59	$ 48	$ 84	$ 120	$ 108	
1080 250 Burns - Guidance Workers Comp	$ 173	$ 177	$ 375	$ 249	$ 259	$ 359	
1080 290 Burns - Guidance Other Employee Benefits	$ -	$ 265		$ 500	$ 500	$ 600	
1082 610 Burns - Guidance General Supplies	$ 457	$ 74	$ 49	$ 50	$ 200	$ 325	
1082 640 Burns - Guidance Books	$ -	$ 36	$ 24	$ 125	$ 225	$ 175	
1082 650 Burns - Guidance AV Materials	$ -	$ 72	$ 76	$ 150	$ 125	$ 400	

City of Saco, Maine
Education Department Narrative, Continued

1083 730 Burns - Guidance	Equipment	$ 2,302	$ -	$ -	$ -	$ -	$ -	
1090 103 Burns - Library	Ed Tech Salaries	$ 23,258	$ 25,739	$ 28,238	$ 24,410	$ 27,596	$ 28,020	
1090 210 Burns - Library	Health Insurance	$ 1,821	$ -	$ -	$ 4,291	$ -	$ -	
1090 212 Burns - Library	Dental Insurance	$ 334	$ 343	$ 350	$ 384	$ 386	$ 400	
1090 220 Burns - Library	Fica Taxes	$ 673	$ 798	$ -	$ 1,513	$ -	$ -	
1090 221 Burns - Library	Medicare Taxes	$ 337	$ 373	$ 409	$ 354	$ 400	$ 406	
1090 240 Burns - Library	Unemployment Taxes	$ 45	$ 103	$ 93	$ 84	$ 120	$ 144	
1090 250 Burns - Library	Workers Comp	$ 105	$ 115	$ 140	$ 93	$ 105	$ 148	
1092 340 Burns - Library	Technical Services	$ -	$ -	$ -	$ -	$ 495	$ 550	
1092 610 Burns - Library	General Supplies	$ 561	$ 255	$ 343	$ 350	$ 350	$ 350	
1092 640 Burns - Library	Books	$ 5,577	$ 6,995	$ 6,981	$ 7,000	$ -	$ 7,500	
1092 650 Burns - Library	AV Materials	$ 267	$ 496	$ 918	$ 900	$ 900	$ 1,000	
1093 730 Burns - Library	Equipment	$ 1,294	$ -	$ -	$ -	$ -	$ -	
1100 102 Burns - Special Education	Teachers Salary	$ 212,021	$ 242,560	$ 279,827	$ 315,894	$ 265,190	$ 299,655	
1100 103 Burns - Special Education	Ed Tech Salaries	$ 139,101	$ 224,338	$ 223,605	$ 228,023	$ 237,541	$ 194,797	
1100 210 Burns - Special Education	Health Insurance	$ 58,390	$ 81,553	$ 89,737	$ 124,239	$ 114,721	$ 116,008	
1100 211 Burns - Special Education	LTD Insurance	$ 103	$ 90	$ 182	$ 86	$ 91	$ 118	
1100 212 Burns - Special Education	Dental Insurance	$ 3,497	$ 4,375	$ 5,015	$ 5,920	$ 5,808	$ 5,562	
1100 220 Burns - Special Education	Fica Taxes	$ 1,044	$ 880	$ 644	$ 875	$ 844	$ 663	
1100 221 Burns - Special Education	Medicare Taxes	$ 5,017	$ 6,683	$ 7,098	$ 7,133	$ 7,290	$ 7,170	
1100 240 Burns - Special Education	Unemployment Taxes	$ 388	$ 1,191	$ 1,349	$ 1,050	$ 1,560	$ 1,631	
1100 250 Burns - Special Education	Workers Comp	$ 1,599	$ 3,882	$ 2,813	$ 1,869	$ 1,910	$ 2,611	
1102 610 Burns - Special Education	General Supplies	$ 1,575	$ 1,483	$ 1,146	$ 1,550	$ -	$ -	
1102 640 Burns - Special Education	Books	$ 2,320	$ 1,755	$ 1,344	$ 2,200	$ -	$ -	
1102 650 Burns - Special Education	AV Materials	$ 844	$ 1,160	$ 544	$ 925	$ -	$ -	
1103 730 Burns - Special Education	Equipment	$ 290	$ 632	$	$ 857	$ -	$ -	
1110 110 Fairfield - Office of the Principal	Administration	$ 58,370	$ 61,913	$ 64,699	$ 64,699	$ 68,000	$ 70,720	
1110 112 Fairfield - Office of the Principal	Secretary	$ 23,886	$ 22,795	$ 24,347	$ 21,548	$ 24,186	$ 25,156	
1110 210 Fairfield - Office of the Principal	Health Insurance	$ 8,415	$ 9,687	$ 11,236	$ 13,078	$ 13,483	$ 13,414	
1110 211 Fairfield - Office of the Principal	LTD Insurance	$ 269	$ 313	$ 662	$ 267	$ 246	$ 470	
1110 212 Fairfield - Office of the Principal	Dental Insurance	$ 1,334	$ 1,368	$ 764	$ 1,479	$ 706	$ 732	
1110 213 Fairfield - Office of the Principal	Life Insurance	$ 120	$ 140	$ 130	$ 130	$ 130	$ 130	
1110 220 Fairfield - Office of the Principal	Fica Taxes	$ -	$ -	$ -	$ -	$ -	$ -	
1110 221 Fairfield - Office of the Principal	Medicare Taxes	$ 846	$ 898	$ 950	$ 938	$ 938	$ 1,026	
1110 240 Fairfield - Office of the Principal	Unemployment Taxes	$ 51	$ 95	$ 159	$ 84	$ 120	$ 144	
1110 250 Fairfield - Office of the Principal	Workers Comp	$ 379	$ 379	$ 494	$ 328	$ 338	$ 506	
1110 290 Fairfield - Office of the Principal	Other Employee Benefits	$ 460	$ 290	$ 530	$ 750	$ 750	$ 750	
1112 340 Fairfield - Office of the Principal	Techical Services	$ -	$ -	$ -	$ 650	$ 1,000	$ 1,000	
1112 430 Fairfield - Office of the Principal	Repairs & Maintenance	$ 1,681	$ 3,440	$ 1,620	$ 5,000	$ 2,300	$ 2,300	
1112 442 Fairfield - Office of the Principal	Lease of Equipment	$ -	$ -	$ 942	$ -	$ 1,440	$ 2,826	
1112 530 Fairfield - Office of the Principal	Communication	$ 90	$ 1,826	$ 3,972	$ 3,000	$ 3,000	$ 3,000	
1112 531 Fairfield - Office of the Principal	Postage	$ -	$ -	$ -	$ 640	$ 640	$ 900	

City of Saco, Maine
Education Department Narrative, Continued

1112 550 Fairfield - Office of the Principal	Printing & Binding	$ 1,356	$ 588	$ 643	$ 1,500	$ 860	$ 1,860
1112 580 Fairfield - Office of the Principal	Staff Travel	$ 133	$ -	$ 287	$ 500	$ 500	$ 500
1112 610 Fairfield - Office of the Principal	General Supplies	$ 8,702	$ 10,993	$ 12,144	$ 7,740	$ 3,740	$ 2,500
1112 640 Fairfield - Office of the Principal	Books	$ -	$ -	$ -	$ 800	$ 500	$ 500
1112 810 Fairfield - Office of the Principal	Dues	$ 710	$ 451	$ 828	$ 800	$ 800	$ 800
1113 730 Fairfield - Office of the Principal	Equipment	$ 5,127	$ 4,142	$ 4,943	$ 4,729	$ 225	$ 225
1120 116 Fairfield - Custodian	Custodian Salary	$ 72,818	$ 47,655	$ 61,804	$ 68,356	$ 75,361	$ 75,361
1120 210 Fairfield - Custodian	Health Insurance	$ 8,336	$ 9,053	$ 14,654	$ 9,998	$ 16,687	$ 16,625
1120 220 Fairfield - Custodian	Fica Taxes	$ 4,158	$ 2,846	$ 3,583	$ 4,059	$ 4,672	$ 4,672
1120 221 Fairfield - Custodian	Medicare Taxes	$ 997	$ 666	$ 838	$ 949	$ 1,093	$ 1,093
1120 240 Fairfield - Custodian	Unemployment Taxes	$ 49	$ 166	$ 152	$ 126	$ 180	$ 216
1120 250 Fairfield - Custodian	Workers Comp	$ 1,652	$ 1,532	$ 2,306	$ 1,532	$ 2,042	$ 3,328
1122 411 Fairfield - Custodian	Water & Sewer	$ 785	$ 2,775	$ 624	$ 924	$ 1,835	$ 1,310
1122 430 Fairfield - Custodian	Repairs & Maintenance	$ 9,045	$ 5,274	$ 7,718	$ 10,050	$ 8,090	$ 22,170
1122 530 Fairfield - Custodian	Communications	$ 6,949	$ 518	$ -	$ -	$ -	$ -
1122 610 Fairfield - Custodian	General Supplies	$ 13,192	$ 12,477	$ 6,566	$ 11,275	$ 10,300	$ 10,850
1122 622 Fairfield - Custodian	Electricity	$ 17,190	$ 17,628	$ 17,211	$ 21,067	$ 21,067	$ 18,000
1122 623 Fairfield - Custodian	Bottled Gas	$ 532	$ 1,459	$ 632	$ 1,000	$ -	$ -
1122 624 Fairfield - Custodian	Oil	$ 10,121	$ 8,476	$ 10,059	$ 9,500	$ 9,500	$ 11,550
1130 102 Fairfield - Instruction	Teachers Salary	$ 698,642	$ 718,323	$ 697,508	$ 729,993	$ 657,148	$ 634,163
1130 103 Fairfield - Instruction	Ed Tech Salaries	$ 32,986	$ 53,329	$ 63,544	$ 31,773	$ 36,491	$ 36,735
1130 210 Fairfield - Instruction	Health Insurance	$ 87,467	$ 117,365	$ 135,232	$ 127,426	$ 115,060	$ 129,830
1130 211 Fairfield - Instruction	LTD Insurance	$ 243	$ 219	$ 381	$ 216	$ 171	$ 235
1130 212 Fairfield - Instruction	Dental Insurance	$ 6,117	$ 6,279	$ 6,022	$ 7,303	$ 7,917	$ 5,843
1130 220 Fairfield - Instruction	Fica Taxes	$ -	$ -	$ 178	$ -	$ -	$ -
1130 221 Fairfield - Instruction	Medicare Taxes	$ 7,082	$ 7,930	$ 8,235	$ 7,877	$ 9,182	$ 7,616
1130 240 Fairfield - Instruction	Unemployment Taxes	$ 649	$ 1,205	$ 1,011	$ 861	$ 1,320	$ 1,375
1130 250 Fairfield - Instruction	Workers Comp	$ 3,158	$ 1,571	$ 4,092	$ 2,752	$ 3,027	$ 3,542
1130 290 Fairfield - Instruction	Other Employee Benefits	$ 5,290	$ 2,330	$ 3,357	$ 6,000	$ 4,050	$ 2,550
1132 430 Fairfield - Instruction	Repairs & Maintenance	$ 3,270	$ 4,023	$ 4,016	$ 550	$ 3,150	$ 2,550
1132 442 Fairfield - Instruction	Lease of Equipment	$ -	$ 1,378	$ 1,440	$ 2,040	$ 4,146	$ 1,440
1132 515 Fairfield - Instruction	Student Travel	$ -	$ 1,099	$ 1,335	$ 2,025	$ -	$ 2,000
1132 580 Fairfield - Instruction	Staff Travel	$ 699	$ 70	$ -	$ -	$ -	$ -
1132 610 Fairfield - Instruction	General Supplies	$ 10,515	$ 12,826	$ 11,111	$ 11,809	$ 12,020	$ 9,731
1132 611 Fairfield - Instruction	Computer Supplies	$ -	$ -	$ 1,428	$ -	$ -	$ 1,750
1132 640 Fairfield - Instruction	Books	$ 7,039	$ 9,405	$ 7,530	$ 9,419	$ 9,165	$ 3,989
1132 650 Fairfield - Instruction	AV Materials	$ 1,540	$ 345	$ -	$ 300	$ 300	$ -
1132 810 Fairfield - Instruction	Dues	$ -	$ -	$ -	$ -	$ -	$ 300
1132 890 Fairfield - Instruction	Related Other	$ -	$ -	$ -	$ -	$ 4,000	$ 8,000
1133 730 Fairfield - Instruction	Equipment	$ 4,111	$ 4,428	$ 4,995	$ 4,645	$ -	$ 275
1140 102 Fairfield - Guidance	Teachers Salary	$ 17,723	$ 35,384	$ 54,506	$ 40,426	$ 48,169	$ 51,997

City of Saco, Maine
Education Department Narrative, Continued

1140 210 Fairfield - Guidance	Health Insurance	$ -	$ -	$ -	$ 4,548	$ 7,246	$ 6,737
1140 211 Fairfield - Guidance	LTD Insurance	$ 22	$ 23	$ 36	$ 22	$ -	$ -
1140 212 Fairfield - Guidance	Dental Insurance	$ 306	$ 314	$ 363	$ 252	$ 424	$ 366
1140 221 Fairfield - Guidance	Medicare Taxes	$ 256	$ 502	$ 693	$ 586	$ 835	$ 754
1140 240 Fairfield - Guidance	Unemployment Taxes	$ -	$ 135	$ 114	$ 42	$ 120	$ 144
1140 250 Fairfield - Guidance	Workers Comp	$ 95	$ 160	$ 232	$ 154	$ 219	$ 275
1142 610 Fairfield - Guidance	General Supplies	$ 36	$ 995	$ 303	$ 800	$ 850	$ 180
1142 640 Fairfield - Guidance	Books	$ -	$ 625	$ 506	$ 600	$ 550	$ 350
1142 650 Fairfield - Guidance	AV Materials	$ -	$ 99	$ 559	$ 350	$ 250	$ 50
1143 730 Fairfield - Guidance	Equipment	$ -	$ -	$ -	$ -	$ 150	$ 120
1150 103 Fairfield - Library	Ed Tech Salaries	$ 12,873	$ 13,333	$ 13,305	$ 12,778	$ 13,557	$ 13,832
1150 210 Fairfield - Library	Health Insurance	$ 3,012	$ 3,433	$ 3,981	$ 4,291	$ 4,789	$ 4,752
1150 212 Fairfield - Library	Dental Insurance	$ 167	$ 172	$ 175	$ 192	$ 193	$ 200
1150 220 Fairfield - Library	Fica Taxes	$ 776	$ 803	$ 798	$ 792	$ 841	$ 858
1150 221 Fairfield - Library	Medicare Taxes	$ 182	$ 188	$ 187	$ 185	$ 197	$ 201
1150 240 Fairfield - Library	Unemployment Taxes	$ 18	$ 49	$ 49	$ 42	$ 60	$ 72
1150 250 Fairfield - Library	Workers Comp	$ 64	$ 60	$ 74	$ 49	$ 52	$ 73
1152 340 Fairfield - Library	Technical Services	$ -	$ -	$ -	$ -	$ -	$ 450
1152 610 Fairfield - Library	General Supplies	$ 628	$ 287	$ 406	$ 400	$ 400	$ 50
1152 640 Fairfield - Library	Books	$ 2,083	$ 2,221	$ 2,807	$ 2,750	$ -	$ 3,000
1152 650 Fairfield - Library	AV Materials	$ 477	$ 433		$ 500	$ 500	$ 500
1160 102 Fairfield - Special Education	Teachers Salary	$ 122,034	$ 108,032	$ 88,995	$ 114,386	$ 98,876	$ 142,467
1160 103 Fairfield - Special Education	Ed Tech Salaries	$ 70,341	$ 36,379	$ 47,343	$ 89,962	$ 66,373	$ 81,879
1160 210 Fairfield - Special Education	Health Insurance	$ 36,306	$ 31,379	$ 32,685	$ 49,951	$ 39,144	$ 55,022
1160 211 Fairfield - Special Education	LTD Insurance	$ 38	$ 21		$ 22	$ -	$ 29
1160 212 Fairfield - Special Education	Dental Insurance	$ 2,297	$ 2,355	$ 2,322	$ 2,400	$ 2,025	$ 2,664
1160 220 Fairfield - Special Education	Fica Taxes	$ 564	$ 611	$ 628	$ 633	$ 705	$ 715
1160 221 Fairfield - Special Education	Medicare Taxes	$ 2,666	$ 2,269	$ 2,054	$ 2,963	$ 2,396	$ 3,253
1160 240 Fairfield - Special Education	Unemployment Taxes	$ 237	$ 348	$ 394	$ 420	$ 480	$ 713
1160 250 Fairfield - Special Education	Workers Comp	$ -	$ 1,280	$ 3,200	$ 2,126	$ 628	$ 1,185
1162 610 Fairfield - Special Education	General Supplies	$ 521	$ 1,368	$ 966	$ 1,100	$ -	$ -
1162 650 Fairfield - Special Education	Books	$ 547	$ 1,089	$ 740	$ 1,400	$ -	$ -
1163 730 Fairfield - Special Education	Equipment	$ 277	$ 43	$ -	$ 50	$ -	$ -
1170 110 Middle - Office of the Principal	Administration	$ 113,804	$ 122,250	$ 133,691	$ 126,639	$ 126,000	$ 131,040
1170 112 Middle - Office of the Principal	Secretary	$ 46,536	$ 51,999	$ 59,441	$ 53,303	$ 58,761	$ 61,081
1170 210 Middle - Office of the Principal	Health Insurance	$ 10,345	$ 10,462	$ 14,304	$ 13,078	$ 18,153	$ 26,829
1170 211 Middle - Office of the Principal	LTD Insurance	$ 399	$ 442	$ 262	$ 481	$ 466	$ 642
1170 212 Middle - Office of the Principal	Dental Insurance	$ 917	$ 941	$ 1,228	$ 1,056	$ 1,413	$ 1,464
1170 213 Middle - Office of the Principal	Life Insurance	$ 240	$ 280	$ 260	$ 260	$ 260	$ 260
1170 214 Middle - Office of the Principal	TSA	$ -	$ -	$ -	$ 2,500	$ -	$ -
1170 220 Middle - Office of the Principal	Fica Taxes	$ -	$ -	$ 1,695	$ 3,119	$ 3,643	$ 3,787
1170 221 Middle - Office of the Principal	Medicare Taxes	$ 2,310	$ 2,515	$ 2,797	$ 2,566	$ 2,666	$ 2,786

City of Saco, Maine
Education Department Narrative, Continued

1170 240 Middle - Office of the Principal	Unemployment Taxes	$ 173	$ 251	$ 342	$ 252	$ 360	$ 414
1170 250 Middle - Office of the Principal	Workers Comp	$ 739	$ 739	$ 1,011	$ 672	$ 689	$ 1,014
1170 290 Middle - Office of the Principal	Other Employee Benefits	$ 2,633	$ 2,098	$ 2,151	$ 2,500	$ 2,200	$ 2,500
1172 430 Middle - Office of the Principal	Repairs & Maintenance	$ 1,053	$ 873	$ 3,632	$ 12,500	$ 5,475	$ 5,475
1172 442 Middle - Office of the Principal	Lease of Equipment	$ -	$ -	$ -	$ -	$ 4,026	$ 2,826
1172 530 Middle - Office of the Principal	Communication	$ 60	$ 7,407	$ 9,182	$ 6,000	$ 11,160	$ 11,160
1172 531 Middle - Office of the Principal	Postage	$ -	$ -	$ 37	$ 1,400	$ 1,400	$ 1,400
1172 550 Middle - Office of the Principal	Printing & Binding	$ -	$ -	$ -	$ -	$ 2,000	$ 3,000
1172 580 Middle - Office of the Principal	Staff Travel	$ 1,310	$ 773	$ 474	$ 2,500	$ 2,100	$ 500
1172 610 Middle - Office of the Principal	General Supplies	$ 4,938	$ 11,259	$ 6,579	$ 9,250	$ 8,775	$ 5,600
1172 810 Middle - Office of the Principal	Dues	$ 82	$ 1,572	$ 1,428	$ 1,504	$ 1,555	$ 1,555
1173 730 Middle - Office of the Principal	Equipment	$ 595	$ 990	$ -	$ 2,000	$ 2,085	$ 2,400
1180 116 Middle - Custodian	Custodian Salary	$ 82,540	$ 94,874	$ 101,364	$ 101,736	$ 105,596	$ 116,854
1180 210 Middle - Custodian	Health Insurance	$ 11,433	$ 15,709	$ 19,776	$ 17,101	$ 22,519	$ 20,494
1180 220 Middle - Custodian	Fica Taxes	$ 5,281	$ 5,649	$ 5,987	$ 6,935	$ 6,547	$ 7,246
1180 221 Middle - Custodian	Medicare Taxes	$ 1,235	$ 1,321	$ 1,400	$ 1,622	$ 1,531	$ 1,694
1180 240 Middle - Custodian	Unemployment Taxes	$ 83	$ 275	$ 218	$ 210	$ 300	$ 360
1180 250 Middle - Custodian	Workers Comp	$ 2,404	$ 2,618	$ 3,940	$ 2,618	$ 2,284	$ 5,160
1182 411 Middle - Custodian	Water & Sewer	$ 1,860	$ 3,274	$ 2,048	$ 2,556	$ 6,037	$ 5,227
1182 430 Middle - Custodian	Repairs & Maintenance	$ 23,483	$ 15,219	$ 21,037	$ 10,900	$ 16,125	$ 27,740
1182 441 Middle - Custodian	Building Lease	$ -	$ 49,424	$ 27,598	$ 44,076	$ 20,100	$ 13,456
1182 530 Middle - Custodian	Communications	$ 17,989	$ 1,591	$ -		$ -	$ -
1182 610 Middle - Custodian	General Supplies	$ 19,731	$ 22,416	$ 17,930	$ 18,261	$ 18,060	$ 20,760
1182 622 Middle - Custodian	Electricity	$ 69,533	$ 76,260	$ 60,307	$ 80,000	$ 70,000	$ 70,000
1182 623 Middle - Custodian	Bottled Gas	$ 7,816	$ 10,574	$ 6,050	$ 9,000	$ 5,850	$ 5,850
1182 624 Middle - Custodian	Oil	$ 37,877	$ 13,896	$ 32,630	$ 20,000	$ 25,000	$ 35,000
1183 730 Middle - Custodian	Equipment	$ 91	$ -	$ -	$ -	$ -	$ -
1190 102 Middle - Instruction	Teachers Salary	$ 1,395,697	$ 1,536,665	$ 1,525,842	$ 1,522,350	$ 1,561,518	$ 1,679,619
1190 103 Middle - Instruction	Ed Tech Salaries	$ 32,377	$ 32,714	$ 37,187	$ 32,993	$ 35,097	$ 31,138
1190 105 Middle - Instruction	Team Leader	$ 15,078	$ 3,217	$ 21,323	$ 16,098	$ 18,785	$ 19,167
1190 150 Middle - Instruction	School Stipend	$ -	$ -	$ -	$ -	$ 1,400	$ 2,800
1190 210 Middle - Instruction	Health Insurance	$ 175,367	$ 219,079	$ 265,422	$ 237,897	$ 325,549	$ 363,261
1190 211 Middle - Instruction	LTD Insurance	$ 629	$ 564	$ 1,142	$ 583	$ 593	$ 782
1190 212 Middle - Instruction	Dental Insurance	$ 11,533	$ 12,534	$ 12,918	$ 13,760	$ 14,270	$ 14,818
1190 220 Middle - Instruction	Fica Taxes	$ 2,703	$ 2,807	$ 2,884	$ 1,047	$ -	$ -
1190 221 Middle - Instruction	Medicare Taxes	$ 13,220	$ 14,512	$ 14,744	$ 15,361	$ 16,652	$ 17,378
1190 240 Middle - Instruction	Unemployment Taxes	$ 1,042	$ 2,218	$ 1,956	$ 1,722	$ 2,540	$ 3,103
1190 250 Middle - Instruction	Workers Comp	$ 6,219	$ 6,244	$ 8,039	$ 5,934	$ 6,179	$ 9,149
1190 290 Middle - Instruction	Other Employee Benefits	$ 14,612	$ 6,496	$ 8,304	$ 10,700	$ 7,350	$ 12,000
1192 330 Middle - Instruction	Other Professional Services	$ -	$ -	$ 60	$ 2,400	$ 1,500	$ 800
1192 340 Middle - Instruction	Technical Services	$ -	$ -	$ -	$ -	$ 1,905	$ 2,140

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1192 430 Middle - Instruction	Repairs & Maintenance	$ 10,397	$ 14,661	$ 9,990	$ 2,000	$ 9,280	$ 12,905
1192 442 Middle - Instruction	Lease of Equipment	$ -	$ 1,979	$ 5,533	$ 2,040	$ 2,040	$ 4,980
1192 515 Middle - Instruction	Student Travel	$ -	$ 4,732	$ 4,052	$ 4,900	$ -	$ 1,847
1192 580 Middle - Instruction	Staff Travel	$ -	$ -	$ -	$ -	$ -	$ 1,500
1192 610 Middle - Instruction	General Supplies	$ 48,183	$ 45,592	$ 59,950	$ 74,838	$ 39,627	$ 51,910
1192 611 Middle - Instruction	Computer Supplies	$ -	$ -	$ 3,084	$ -	$ -	$ 3,750
1192 640 Middle - Instruction	Books	$ 15,677	$ 7,421	$ 34,335	$ 19,605	$ 19,744	$ 7,915
1192 650 Middle - Instruction	AV Materials	$ -	$ -	$ -	$ -	$ 3,087	$ 5,200
1192 810 Middle - Instruction	Dues	$ -	$ -	$ -	$ -	$ -	$ 780
1192 890 Middle - Instruction	Related Other	$ -	$ -	$ -	$ -	$ -	$ -
1193 730 Middle - Instruction	Equipment	$ 14,152	$ 6,543	$ 1,194	$ 6,620	$ -	$ 32,251
1200 102 Middle - Guidance	Teachers Salary	$ 61,693	$ 72,319	$ 81,490	$ 80,588	$ 82,519	$ 85,287
1200 210 Middle - Guidance	Health Insurance	$ 2,627	$ 11,844	$ 13,733	$ 14,801	$ 16,480	$ 18,021
1200 211 Middle - Guidance	LTD Insurance	$ 22	$ 23	$ 45	$ 22	$ 23	$ 29
1200 212 Middle - Guidance	Dental Insurance	$ 306	$ 314	$ 320	$ 704	$ 707	$ 366
1200 221 Middle - Guidance	Medicare Taxes	$ 939	$ 1,040	$ 1,153	$ 1,169	$ 1,197	$ 1,238
1200 240 Middle - Guidance	Unemployment Taxes	$ 91	$ 73	$ 96	$ 84	$ 120	$ 144
1200 250 Middle - Guidance	Workers Comp	$ 174	$ 340	$ 461	$ 306	$ 314	$ 450
1202 610 Middle - Guidance	General Supplies	$ 55	$ 1,028	$ 521	$ 2,630	$ 2,630	$ 2,000
1202 640 Middle - Guidance	Books	$ -	$ -	$ -	$ -	$ -	$ 300
1203 730 Middle - Guidance	Equipment	$ -	$ -	$ -	$ -	$ -	$ -
1210 103 Middle - Library	Ed Tech Salaries	$ 17,051	$ 17,303	$ 17,938	$ 16,980	$ 18,014	$ 18,380
1210 210 Middle - Library	Health Insurance	$ 3,012	$ 3,433	$ 3,981	$ 4,291	$ 4,789	$ 4,753
1210 212 Middle - Library	Dental Insurance	$ 167	$ 172	$ 175	$ 192	$ 193	$ 200
1210 221 Middle - Library	Medicare Taxes	$ 185	$ 183	$ 182	$ 246	$ 261	$ 266
1210 240 Middle - Library	Unemployment Taxes	$ 15	$ 49	$ 48	$ 42	$ 60	$ 72
1210 250 Middle - Library	Workers Comp	$ 86	$ 80	$ 98	$ 65	$ 68	$ 97
1212 340 Middle - Library	Technical Services	$ -	$ -	$ -	$ -	$ 495	$ 500
1212 610 Middle - Library	General Supplies	$ -	$ 2,211	$ 2,398	$ 2,510	$ 900	$ 1,000
1212 640 Middle - Library	Books	$ 5,306	$ 4,619	$ 5,266	$ 5,886	$ -	$ 16,584
1212 650 Middle - Library	AV Materials	$ 425	$ 421	$ -	$ 900	$ 800	$ 900
1213 730 Middle - Library	Equipment	$ -	$ 500	$ -	$ 295	$ 700	$ -
1220 102 Middle - Special Education	Teachers Salary	$ 269,859	$ 226,835	$ 260,585	$ 265,724	$ 315,734	$ 302,812
1220 103 Middle - Special Education	Ed Tech Salaries	$ 162,314	$ 165,897	$ 147,959	$ 202,897	$ 187,152	$ 232,082
1220 210 Middle - Special Education	Health Insurance	$ 62,746	$ 70,319	$ 87,791	$ 112,122	$ 117,384	$ 134,397
1220 211 Middle - Special Education	LTD Insurance	$ 89	$ 62	$ 149	$ 86	$ 92	$ 162
1220 212 Middle - Special Education	Dental Insurance	$ 4,935	$ 4,839	$ 4,179	$ 5,888	$ 5,883	$ 6,128
1220 220 Middle - Special Education	Fica Taxes	$ 2,245	$ 1,786	$ 2,177	$ 1,536	$ 5,130	$ 4,302
1220 221 Middle - Special Education	Medicare Taxes	$ 6,248	$ 5,562	$ 5,664	$ 6,881	$ 7,596	$ 7,756
1220 240 Middle - Special Education	Unemployment Taxes	$ 466	$ 1,021	$ 995	$ 1,008	$ 1,370	$ 1,848
1220 250 Middle - Special Education	Workers Comp	$ 1,950	$ 5,549	$ 2,681	$ 1,781	$ 1,958	$ 2,868
1222 610 Middle - Special Education	General Supplies	$ 4,743	$ 8,305	$ 2,260	$ 6,205	$ -	$ -

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1222 640 Middle - Special Education	Books	$ 399	$ 1,070	$ -	$ 1,050	$ -	$ -
1223 730 Middle - Special Education	Equipment	$ 312	$ -	$ -	$ 1,050	$ -	$ -
1230 102 Middle - Athletic Instruction	Teacher Salary	$ -	$ 1,469	$ 11,315	$ 5,561	$ 5,561	$ 8,296
1230 150 Middle - Athletic Instruction	School Stipend	$ 27,371	$ 47,670	$ 38,334	$ 45,259	$ -	$ 34,012
1230 220 Middle - Athletic Instruction	Fica Taxes	$ 153	$ 663	$ 482	$ 1,400	$ -	$ 2,729
1230 221 Middle - Athletic Instruction	Medicare Taxes	$ 380	$ 682	$ 688	$ 1,025	$ -	$ 758
1230 240 Middle - Athletic Instruction	Unemployment Taxes	$ -	$ -	$ 37	$ -	$ -	$ -
1232 330 Middle - Athletic Instruction	Other Professional Services	$ 7,171	$ 9,024	$ 6,092	$ 11,950	$ -	$ 11,500
1232 515 Middle - Athletic Instruction	Student Travel	$ -	$ 1,027	$ 5,485	$ 7,300	$ -	$ 4,987
1232 530 Middle - Athletic Instruction	Communications	$ -	$ -	$ -	$ -	$ -	$ -
1232 610 Middle - Athletic Instruction	General Supplies	$ 12,042	$ 15,694	$ 6,931	$ 16,593	$ 4,315	$ 9,967
1232 810 Middle - Athletic Instruction	Dues	$ -	$ -	$ -	$ -	$ -	$ 3,175
1240 150 Middle - CoCurr. Instruction	School Stipend	$ -	$ -	$ -	$ 1,500	$ 1,500	$ 1,704
1240 220 Middle - CoCurr. Instruction	Fica Taxes	$ -	$ -	$ -	$ -	$ -	$ 105
1240 221 Middle - CoCurr. Instruction	Medicare Taxes	$ -	$ -	$ -	$ -	$ -	$ 25
1240 610 Middle - CoCurr. Instruction	General Supplies	$ -	$ -	$ -	$ -	$ -	$ 1,000
1242 430 Alternative Ed Instruction	Repairs & Maintenance	$ 3,101	$ 2,765	$ (640)	$ 3,500	$ -	$ -
1243 430 Alternative Ed Instruction	Repairs & Maintenance	$ -	$ 121	$ (600)	$ 600	$ -	$ -
1250 102 Alternative Ed Instruction	Teachers Salary	$ 20,344	$ 17,264	$ 19,578	$ 20,847	$ 38,694	$ 45,837
1250 103 Alternative Ed Instruction	Ed Tech Salaries	$ 17,173	$ 16,175	$ 18,416	$ 14,974	$ 8,964	$ 9,051
1250 210 Alternative Ed Instruction	Health Insurance	$ 6,954	$ 7,773	$ 10,252	$ 7,773	$ 10,442	$ 18,227
1250 211 Alternative Ed Instruction	LTD Insurance	$ 2	$ 55	$ (43)	$ 43	$ -	$ -
1250 212 Alternative Ed Instruction	Dental Insurance	$ 333	$ 273	$ 126	$ 544	$ 484	$ 566
1250 221 Alternative Ed Instruction	Medicare Taxes	$ 519	$ 477	$ 301	$ 737	$ 713	$ 795
1250 240 Alternative Ed Instruction	Unemployment Taxes	$ 38	$ 78	$ 21	$ 126	$ 120	$ 126
1250 250 Alternative Ed Instruction	Workers Comp	$ 166	$ 115	$ 94	$ 187	$ 246	$ 290
1252 320 Alternative Ed Instruction	Professional Education	$ -	$ -	$ -	$ 500	$ -	$ 500
1252 430 Alternative Ed Instruction	Repairs & Maintenance	$ 165	$ 92	$ 2,825	$ -	$ -	$ 1,000
1252 442 Alternative Ed Instruction	Lease of Equipment	$ -	$ -	$ (720)	$ 720	$ -	$ 720
1252 530 Alternative Ed Instruction	Communication	$ 41	$ 4	$ 615	$ -	$ -	$ -
1252 550 Alternative Ed Instruction	Printing & Binding	$ -	$ -	$ 75	$ 75	$ -	$ 125
1252 580 Alternative Ed Instruction	Staff Travel	$ 28	$ (75)	$ (126)	$ 175	$ -	$ 240
1252 610 Alternative Ed Instruction	General Supplies	$ 4,348	$ 1,579	$ 569	$ 3,600	$ -	$ 2,800
1252 640 Alternative Ed Instruction	Books	$ 318	$ 43	$ 49	$ 500	$ -	$ 500
1252 650 Alternative Ed Instruction	AV Materials	$ -	$ -	$ (150)	$ 150	$ -	$ 150
1252 890 Alternative Ed Instruction	Related Other	$ 110	$ 234	$ 168	$ 1,200	$ -	$ 480
1253 730 Alternative Ed Instruction	Equipment	$ 1,536	$ (876)	$ (220)	$ 750	$ -	$ 1,000
1260 110 Young - Office of the Principal	Administration	$ 60,300	$ 63,260	$ 66,790	$ 66,790	$ 69,500	$ 72,280
1260 112 Young - Office of the Principal	Secretary	$ 15,837	$ 17,436	$ 19,293	$ 18,531	$ 19,641	$ 20,420
1260 210 Young - Office of the Principal	Health Insurance	$ 9,147	$ 10,462	$ 15,286	$ 13,078	$ 19,231	$ 14,487
1260 211 Young - Office of the Principal	LTD Insurance	$ -	$ -	$ 40	$ 93	$ -	$ 384
1260 212 Young - Office of the Principal	Dental Insurance	$ 306	$ 314	$ 641	$ 352	$ 706	$ 732

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Education Department Narrative, Continued

1260 213 Young - Office of the Principal	Life Insurance	$ 120	$ 140	$ 130	$ 130	$ 130	$ 130
1260 220 Young - Office of the Principal	Fica Taxes	$ -	$ -	$ 527	$ 1,095	$ 1,218	$ 1,266
1260 221 Young - Office of the Principal	Medicare Taxes	$ 1,088	$ 1,159	$ 1,221	$ 1,225	$ 1,253	$ 1,345
1260 240 Young - Office of the Principal	Unemployment Taxes	$ 95	$ 88	$ 103	$ 84	$ 120	$ 144
1260 250 Young - Office of the Principal	Workers Comp	$ 375	$ 375	$ 483	$ 321	$ 328	$ 489
1260 290 Young - Office of the Principal	Other Employee Benefits	$ 50	$ -	$ 152	$ 2,450	$ 2,000	$ 2,500
1262 430 Young - Office of the Principal	Repairs & Maintenance	$ 624	$ 759	$ 2,531	$ 5,500	$ 1,575	$ 1,575
1262 442 Young - Office of the Principal	Lease of Equipment	$ -	$ -	$ -	$ -	$ 2,760	$ 2,760
1262 530 Young - Office of the Principal	Communication	$ 70	$ 1,102	$ 2,772	$ 3,000	$ 3,000	$ 3,000
1262 531 Young - Office of the Principal	Postage	$ -	$ -	$ -	$ 560	$ 700	$ 700
1262 550 Young - Office of the Principal	Printing & Binding	$ 726	$ 224	$ 469	$ 1,700	$ 423	$ 423
1262 580 Young - Office of the Principal	Staff Travel	$ -	$ 181	$ 198	$ 200	$ 200	$ 200
1262 610 Young - Office of the Principal	General Supplies	$ 6,037	$ 4,104	$ 7,094	$ 10,000	$ 3,164	$ 3,500
1262 810 Young - Office of the Principal	Dues	$ 551	$ 1,054	$ 655	$ 1,000	$ 1,000	$ 1,000
1263 730 Young - Office of the Principal	Equipment	$ -	$ -	$ 109	$ 500	$ -	$ 1,300
1270 116 Young - Custodian	Custodian Salary	$ 67,076	$ 68,533	$ 63,051	$ 52,478	$ 56,155	$ 58,198
1270 210 Young - Custodian	Health Insurance	$ 5,716	$ 6,923	$ 10,900	$ 6,708	$ 10,731	$ 10,843
1270 220 Young - Custodian	Fica Taxes	$ 3,357	$ 3,452	$ 3,529	$ 3,235	$ 3,482	$ 3,609
1270 221 Young - Custodian	Medicare Taxes	$ 785	$ 807	$ 825	$ 757	$ 814	$ 844
1270 240 Young - Custodian	Unemployment Taxes	$ 26	$ 113	$ 121	$ 84	$ 180	$ 208
1270 250 Young - Custodian	Workers Comp	$ 1,171	$ 996	$ 1,499	$ 996	$ 1,522	$ 2,570
1272 411 Young - Custodian	Water & Sewer	$ 1,172	$ 1,727	$ 969	$ 1,460	$ 3,601	$ 3,350
1272 430 Young - Custodian	Repairs & Maintenance	$ 15,591	$ 3,875	$ 12,381	$ 4,340	$ 9,760	$ 5,860
1272 441 Young - Custodian	Building Leases	$ -	$ -	$ 29,466	$ 29,466	$ 29,466	$ 30,000
1272 530 Young - Custodian	Communications	$ 3,029	$ 1,211	$ -	$ -	$ -	$ -
1272 610 Young - Custodian	General Supplies	$ 10,257	$ 8,607	$ 7,759	$ 11,400	$ 10,600	$ 11,100
1272 622 Young - Custodian	Electricity	$ 12,730	$ 15,128	$ 12,457	$ 15,000	$ 15,300	$ 13,000
1272 623 Young - Custodian	Bottled Gas	$ 227	$ 787	$ 1,197	$ 1,000	$ 1,100	$ 1,300
1272 624 Young - Custodian	Oil	$ 9,064	$ 6,320	$ 9,131	$ 8,800	$ 7,000	$ 10,500
1275 430 Young - Building Maintenance	Repairs & Maintenance	$ -	$ -	$ -	$ -	$ -	$ -
1275 441 Young - Building Maintenance	Building Lease	$ -	$ -	$ -	$ -	$ -	$ 228,000
1275 515 Young - Building Maintenance	Student Travel	$ -	$ -	$ -	$ -	$ -	$ -
1275 520 Young - Building Maintenance	Property Insurance	$ -	$ -	$ -	$ -	$ -	$ -
1275 580 Young - Building Maintenance	Staff Travel	$ -	$ -	$ -	$ -	$ -	$ -
1275 610 Young - Building Maintenance	General Supplies	$ -	$ -	$ -	$ -	$ -	$ -
1280 102 Young - Instruction	Teachers Salary	$ 580,342	$ 665,094	$ 646,703	$ 710,324	$ 739,996	$ 688,497
1280 103 Young - Instruction	Ed Tech Salaries	$ 73,875	$ 54,323	$ 53,557	$ 61,890	$ 55,939	$ 59,873
1280 210 Young - Instruction	Health Insurance	$ 91,221	$ 116,455	$ 134,339	$ 137,858	$ 168,281	$ 165,049
1280 211 Young - Instruction	LTD Insurance	$ 243	$ 244	$ 433	$ 238	$ 251	$ 294
1280 212 Young - Instruction	Dental Insurance	$ 5,420	$ 5,333	$ 5,077	$ 7,456	$ 6,504	$ 6,336
1280 220 Young - Instruction	Fica Taxes	$ -	$ 495	$ 178	$ -	$ -	$ -
1280 221 Young - Instruction	Medicare Taxes	$ 4,536	$ 4,239	$ 4,575	$ 5,205	$ 5,584	$ 5,045

City of Saco, Maine
Education Department Narrative, Continued

1280 240 Young - Instruction	Unemployment Taxes	$ 465	$ 1,024	$ 948	$ 966	$ 1,260	$ 1,417
1280 250 Young - Instruction	Workers Comp	$ 2,870	$ 1,320	$ 4,110	$ 2,849	$ 2,940	$ 3,951
1280 290 Young - Instruction	Other Employee Benefits	$ 2,982	$ 3,711	$ 2,816	$ 4,350	$ 3,000	$ 3,000
1282 430 Young - Instruction	Repairs & Maintenance	$ 2,895	$ 2,424	$ 1,852	$ 400	$ 4,425	$ 3,475
1282 442 Young - Instruction	Lease of Equipment	$ -	$ -	$ 1,708	$ -	$ -	$ 2,826
1282 515 Young - Instruction	Student Travel	$ -	$ 1,376	$ 2,519	$ 2,302	$ -	$ 1,250
1282 610 Young - Instruction	General Supplies	$ 8,138	$ 8,765	$ 18,078	$ 11,756	$ 10,564	$ 16,457
1282 611 Young - Instruction	Computer Supplies	$ -	$ -	$ 781	$ -	$ -	$ 1,500
1282 640 Young - Instruction	Books	$ 5,138	$ 5,288	$ 3,145	$ 3,600	$ 4,787	$ 4,085
1282 650 Young - Instruction	AV Materials	$ -	$ 34	$ -	$ 706	$ -	$ 470
1282 890 Young - Instruction	Related Other	$ -	$ -	$ -	$ -	$ 2,500	$ 2,500
1283 730 Young - Instruction	Equipment	$ 60	$ 3,777	$ 858	$ 3,233	$ -	$ 1,250
1290 102 Young - Guidance	Teachers Salary	$ 32,327	$ 20,005	$ 21,597	$ 17,890	$ 21,712	$ 19,357
1290 210 Young - Guidance	Health Insurance	$ 6,001	$ 7,667	$ 10,108	$ 4,338	$ 5,736	$ 4,990
1290 211 Young - Guidance	LTD Insurance	$ 22	$ 23	$ 37	$ 22	$ 11	$ 12
1290 212 Young - Guidance	Dental Insurance	$ 563	$ 889	$ 679	$ 141	$ 177	$ 146
1290 221 Young - Guidance	Medicare Taxes	$ 437	$ 274	$ 300	$ 259	$ 315	$ 281
1290 240 Young - Guidance	Unemployment Taxes	$ 34	$ 20	$ 39	$ 21	$ 60	$ 36
1290 250 Young - Guidance	Workers Comp	$ 95	$ 77	$ 102	$ 68	$ 83	$ 102
1292 610 Young - Guidance	General Supplies	$ 351	$ 365	$ 691	$ 500	$ 600	$ 300
1292 640 Young - Guidance	Books	$ 155	$ 323	$ 14	$ 100	$ 150	$ 50
1292 650 Young - Guidance	AV Materials	$ -	$ -	$ -	$ 200	$ 250	$ -
1300 103 Young - Library	Ed Tech Salaries	$ 13,488	$ 14,199	$ 14,623	$ 14,199	$ 14,841	$ 16,090
1300 212 Young - Library	Dental Insurance	$ -	$ -	$ -	$ 192	$ 193	$ -
1300 221 Young - Library	Medicare Taxes	$ 196	$ 206	$ 212	$ 206	$ 215	$ 233
1300 240 Young - Library	Unemployment Taxes	$ 19	$ 52	$ 48	$ 42	$ 60	$ 72
1300 250 Young - Library	Workers Comp	$ 64	$ 67	$ 81	$ 54	$ 57	$ 85
1302 610 Young - Library	General Supplies	$ 53	$ 20	$ 62	$ 55	$ 65	$ 50
1302 640 Young - Library	Books	$ 1,983	$ 1,957	$ 1,672	$ 1,850	$ -	$ 2,800
1302 650 Young - Library	AV Materials	$ 209	$ 104	$ 348	$ 190	$ 300	$ -
1303 730 Young - Library	Equipment	$ -	$ 540	$ -	$ -	$ 1,025	$ -
1310 102 Young - Special Education	Teachers Salary	$ 28,839	$ 33,349	$ 45,468	$ 33,130	$ 66,258	$ 112,378
1310 103 Young - Special Education	Ed Tech Salaries	$ 23,933	$ 8,015	$ 21,574	$ 29,379	$ 33,698	$ 51,673
1310 210 Young - Special Education	Health Insurance	$ 11,284	$ 6,821	$ 5,971	$ 14,580	$ 7,183	$ 29,268
1310 211 Young - Special Education	LTD Insurance	$ 11	$ -	$ -	$ 22	$ -	$ -
1310 212 Young - Special Education	Dental Insurance	$ 975	$ 1,238	$ 1,048	$ 736	$ 1,189	$ 1,898
1310 220 Young - Special Education	Fica Taxes	$ -	$ -	$ 693	$ -	$ 705	$ 759
1310 221 Young - Special Education	Medicare Taxes	$ 737	$ 566	$ 1,001	$ 906	$ 1,449	$ 2,380
1310 240 Young - Special Education	Unemployment Taxes	$ 147	$ 95	$ 177	$ 126	$ 300	$ 482
1310 250 Young - Special Education	Workers Comp	$ 440	$ 1,017	$ 358	$ 238	$ 380	$ 866
1312 610 Young - Special Education	General Supplies	$ 678	$ 1,262	$ 783	$ 873	$ -	$ -
1312 640 Young - Special Education	Books	$ 765	$ 563	$ 449	$ 447	$ -	$ -

City of Saco, Maine
Education Department Narrative, Continued

1320 103 Computer Instruction	Ed Tech Salaries	$ 33,603	$ 34,406	$ 47,100	$ 40,514	$ 34,844	$ 37,780
1320 110 Computer Instruction	Administrative Salary	$ 40,696	$ 37,039	$ 28,099	$ 45,907	$ 47,085	$ 42,278
1320 210 Computer Instruction	Health Insurance	$ 8,934	$ 8,654	$ 5,764	$ 13,078	$ 14,562	$ 12,073
1320 211 Computer Instruction	LTD Insurance	$ 22	$ 18	$ -	$ 22	$ -	$ -
1320 212 Computer Instruction	Dental Insurance	$ 306	$ 261	$ 317	$ 704	$ 706	$ 695
1320 220 Computer Instruction	Fica Taxes	$ 4,372	$ 4,379	$ 4,750	$ 5,358	$ 4,895	$ 2,621
1320 221 Computer Instruction	Medicare Taxes	$ 1,023	$ 1,024	$ 1,127	$ 1,253	$ 1,145	$ 1,161
1320 240 Computer Instruction	Unemployment Taxes	$ 55	$ 140	$ 169	$ 126	$ 120	$ 149
1320 250 Computer Instruction	Workers Comp	$ 346	$ 364	$ 494	$ 328	$ 300	$ 386
1320 290 Computer Instruction	Other Employee Benefits	$ 450	$ 1,409	$ 1,114	$ -	$ 3,800	$ 1,800
1322 430 Computer Instruction	Repairs & Maintenance	$ 19,290	$ 6,402	$ 8,083	$ 2,500	$ 4,500	$ 4,500
1322 442 Computer Instruction	Lease of Equipment	$ -	$ 41,030	$ 41,030	$ 41,029	$ 41,030	$ 41,549
1322 530 Computer Instruction	Communication	$ -	$ 447	$ 930	$ 1,000	$ 1,000	$ 1,000
1322 531 Computer Instruction	Postage	$ -	$ -	$ -	$ -	$ 100	$ 100
1322 580 Computer Instruction	Staff Travel	$ -	$ 1,441	$ 646	$ 2,400	$ 1,400	$ 1,700
1322 610 Computer Instruction	General Supplies	$ 16,550	$ 18,235	$ 7,491	$ 9,500	$ 11,000	$ 3,000
1322 810 Computer Instruction	Dues	$ -	$ -	$ 25	$ -	$ 50	$ 50
1323 730 Computer Instruction	Equipment	$ 138,440	$ 14,692	$ 10,614	$ 3,100	$ 5,401	$ 1,400
1330 102 District Wide - Health	Teacher Salary	$ 100,280	$ 106,720	$ 113,325	$ 113,326	$ 116,452	$ 127,483
1330 210 District Wide - Health	Health Insurance	$ 17,521	$ 22,183	$ 28,401	$ 26,762	$ 34,081	$ 23,545
1330 211 District Wide - Health	LTD Insurance	$ 22	$ 23	$ 45	$ 22	$ 23	$ 29
1330 212 District Wide - Health	Dental Insurance	$ 917	$ 941	$ 960	$ 1,056	$ 1,060	$ 1,098
1330 221 District Wide - Health	Medicare Taxes	$ 1,423	$ 1,516	$ 1,597	$ 1,643	$ 1,689	$ 1,849
1330 240 District Wide - Health	Unemployment Taxes	$ 68	$ 148	$ 153	$ 126	$ 180	$ 216
1330 250 District Wide - Health	Workers Comp	$ 483	$ 485	$ 649	$ 431	$ 443	$ 673
1332 330 District Wide - Health	Other Professional Service	$ 3,430	$ 4,319	$ 3,871	$ 5,000	$ 5,050	$ 3,000
1332 340 District Wide - Health	Technical Service	$ -	$ -	$ -	$ -	$ 7,046	$ 2,350
1332 430 District Wide - Health	Repairs & Maintenance	$ 164	$ 311	$ 136	$ 635	$ 600	$ 500
1332 530 District Wide - Health	Communication	$ -	$ -	$ -	$ -	$ -	$ -
1332 580 District Wide - Health	Staff Travel	$ 192	$ 31	$ 186	$ 250	$ 250	$ 250
1332 610 District Wide - Health	General Supplies	$ 3,812	$ 5,241	$ 4,051	$ 4,800	$ 5,300	$ 5,600
1332 640 District Wide - Health	Books	$ 553	$ 393	$ 366	$ 700	$ 700	$ 750
1332 810 District Wide - Health	Dues	$ -	$ -	$ 290	$ -	$ 666	$ 825
1333 730 District Wide - Health	Equipment	$ 1,859	$ 1,615	$ 593	$ 1,465	$ 420	$ 1,425
1340 110 District Wide - School Committee	Administrative Salary	$ (400)	$ 750	$ 1,250	$ 1,250	$ 1,250	$ 1,750
1340 220 District Wide - School Committee	Fica Taxes	$ 37	$ 47	$ 62	$ -	$ -	$ 109
1340 221 District Wide - School Committee	Medicare Taxes	$ 9	$ 11	$ 18	$ -	$ -	$ 25
1342 330 District Wide - School Committee	Other Professional Services	$ 44,620	$ 33,872	$ 28,632	$ 20,200	$ 26,500	$ 26,500
1342 520 District Wide - School Committee	Insurance	$ 8,374	$ 9,137	$ 10,346	$ 9,000	$ 11,330	$ 12,463
1342 550 District Wide - School Committee	Printing & Binding	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000
1342 810 District Wide - School Committee	Dues	$ 4,829	$ 9,085	$ 3,848	$ 6,000	$ 5,000	$ 4,589
1342 890 District Wide - School Committee	Related Other	$ -	$ -	$ 866	$ -	$ 800	$ 800

City of Saco, Maine
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1350 110 District Wide - Central Office	Administrative Salary	$ 131,482	$ 128,213	$ 133,072	$ 130,372	$ 137,706	$ 143,814
1350 112 District Wide - Central Office	Secretary Salary	$ 103,220	$ 96,728	$ 103,246	$ 106,528	$ 101,588	$ 107,549
1350 210 District Wide - Central Office	Health Insurance	$ 36,962	$ 38,069	$ 34,264	$ 64,395	$ 49,007	$ 49,219
1350 211 District Wide - Central Office	LTD Insurance	$ 185	$ 64	$ 162	$ 673	$ 490	$ 499
1350 212 District Wide - Central Office	Dental Insurance	$ 2,196	$ 1,962	$ 2,163	$ 2,477	$ 2,353	$ 2,308
1350 213 District Wide - Central Office	Life Insurance	$ 644	$ 1,881	$ 1,605	$ 1,080	$ 1,329	$ 1,583
1350 214 District Wide - Central Office	TSA	$ -	$ -	$ -	$ 2,700	$ -	$ -
1350 220 District Wide - Central Office	Fica Taxes	$ 9,286	$ 8,329	$ 9,312	$ 10,205	$ 10,007	$ 10,487
1350 221 District Wide - Central Office	Medicare Taxes	$ 3,310	$ 3,111	$ 3,430	$ 3,435	$ 3,614	$ 3,654
1350 240 District Wide - Central Office	Unemployment Taxes	$ 163	$ 292	$ 565	$ 302	$ 227	$ 389
1350 250 District Wide - Central Office	Workers Comp	$ -	$ 1,071	$ 1,626	$ 1,080	$ 865	$ 1,511
1352 330 District Wide - Central Office	Other Professional Services	$ -	$ 13,287	$ 2,794	$ -	$ -	$ -
1352 430 District Wide - Central Office	Repairs & Maintenance	$ 11,062	$ 14,510	$ 7,726	$ 5,040	$ 21,910	$ 21,910
1352 442 District Wide - Central Office	Lease of Equipment	$ 32,046	$ (3,987)	$ 1,080	$ -	$ 2,484	$ 3,780
1352 530 District Wide - Central Office	Communication	$ 8,115	$ 15,169	$ 6,988	$ 8,550	$ 7,050	$ 8,550
1352 531 District Wide - Central Office	Postage	$ 10,869	$ 11,512	$ 15,700	$ 7,200	$ 6,700	$ 7,200
1352 540 District Wide - Central Office	Advertising	$ 28,554	$ 23,900	$ 24,435	$ 15,300	$ 18,000	$ 18,000
1352 550 District Wide - Central Office	Printing & Binding	$ -	$ 697	$ -	$ -	$ -	$ -
1352 580 District Wide - Central Office	Staff Travel	$ 3,706	$ 742	$ 3,247	$ 2,970	$ 2,970	$ 2,970
1352 610 District Wide - Central Office	General Supplies	$ 12,386	$ 8,729	$ 10,055	$ 11,025	$ 9,450	$ 9,450
1352 622 District Wide - Central Office	Electricity	$ 535	$ 105	$ -	$ -	$ -	$ -
1352 623 District Wide - Central Office	Bottled Gas	$ 1,196	$ -	$ -	$ -	$ -	$ -
1352 640 District Wide - Central Office	Books	$ 407	$ 843	$ 551	$ 360	$ 360	$ 360
1352 810 District Wide - Central Office	Dues	$ 6,800	$ 7,566	$ 4,781	$ 8,500	$ 7,192	$ 7,192
1352 890 District Wide - Central Office	Related Other	$ -	$ -	$ -	$ -	$ 1,350	$ 1,350
1353 730 District Wide - Central Office	Equipment	$ 30,918	$ 1,964	$ 3,379	$ 1,800	$ 1,800	$ 1,800
1360 110 District Wide - Custodian	Administrative Salary	$ 87,160	$ 93,576	$ 77,260	$ 72,098	$ 83,408	$ 80,355
1360 116 District Wide - Custodian	Custodian Salary	$ -	$ -	$ -	$ -	$ 27,000	$ 27,000
1360 118 District Wide - Custodian	Custodian Substitute	$ 28,176	$ 37,007	$ 31,503	$ 27,000	$ -	$ -
1360 119 District Wide - Custodian	Summer Salary	$ -	$ 7,286	$ 3,300	$ 14,300	$ 9,300	$ 9,300
1360 210 District Wide - Custodian	Health Insurance	$ 8,460	$ 6,570	$ 3,686	$ 10,143	$ 4,096	$ 5,052
1360 212 District Wide - Custodian	Dental Insurance	$ -	$ -	$ 161	$ -	$ 353	$ 329
1360 220 District Wide - Custodian	Fica Taxes	$ 7,520	$ 7,322	$ 7,128	$ 4,977	$ 7,673	$ 6,642
1360 221 District Wide - Custodian	Medicare Taxes	$ 1,787	$ 1,748	$ 1,667	$ 1,189	$ 1,845	$ 1,603
1360 240 District Wide - Custodian	Unemployment Taxes	$ 79	$ 174	$ 178	$ 126	$ 240	$ 353
1360 250 District Wide - Custodian	Workers Comp	$ 1,951	$ 1,919	$ 2,888	$ 1,919	$ 3,271	$ 3,333
1360 290 District Wide - Custodian	Other Employee Benefits	$ -	$ 1,084	$ -	$ -	$ -	$ 1,000
1362 411 District Wide - Custodian	Water & Sewer	$ 9,786	$ 7,462	$ 9,202	$ 10,000	$ 3,457	$ 1,000
1362 420 District Wide - Custodian	Trash Disposal	$ -	$ 2,416	$ 5,862	$ 6,000	$ 6,000	$ 6,000
1362 430 District Wide - Custodian	Repairs & Maintenance	$ 90,944	$ 60,598	$ 80,154	$ 56,500	$ 81,730	$ 117,048
1362 431 District Wide - Custodian	Energy Management	$ 66,958	$ 59,472	$ 65,870	$ 65,870	$ 69,164	$ 72,636
1362 441 District Wide - Custodian	Building Lease	$ 40,080	$ 40,044	$ 38,048	$ 37,843	$ 45,000	$ 37,800

City of Saco, Maine
Education Department Narrative, Continued

1362 520 District Wide - Custodian	Insurance	$ 21,310	$ 35,675	$ 29,721	$ 22,943	$ 26,385	$ 34,179
1362 530 District Wide - Custodian	Communication	$ 4	$ 341	$ 998	$ -	$ -	$ -
1362 580 District Wide - Custodian	Staff Travel	$ 3,203	$ 1,885	$ 7,356	$ 5,500	$ 1,500	$ 1,300
1362 610 District Wide - Custodian	General Supplies	$ 1,035	$ 6,195	$ 5,142	$ 1,400	$ 5,160	$ 4,800
1362 622 District Wide - Custodian	Electricity	$ 3,349	$ 5,036	$ 7,599	$ 6,849	$ 9,000	$ 9,000
1362 623 District Wide - Custodian	Bottled Gas	$ -	$ -	$ -	$ -	$ 2,500	$ 2,500
1362 624 District Wide - Custodian	Oil	$ -	$ -	$ -	$ -	$ 6,200	$ 6,200
1362 890 District Wide - Custodian	Related Other	$ -	$ -	$ 25	$ -	$ 5,000	$ 19,575
1363 730 District Wide - Custodian	Equipment	$ 195	$ 10,615	$ 991	$ 3,962	$ 7,188	$ 26,400
1370 110 District Wide - Transportation	Administrative Salary	$ -	$ -	$ -	$ -	$ 32,455	$ 30,369
1370 117 District Wide - Transportation	Bus Drivers	$ 405,355	$ 310,875	$ 328,752	$ 367,366	$ 314,588	$ 324,452
1370 210 District Wide - Transportation	Health Insurance	$ 52,185	$ 64,788	$ 75,758	$ 32,373	$ 89,941	$ 85,426
1370 212 District Wide - Transportation	Dental Insurance	$ 4,982	$ 6,560	$ 5,919	$ 2,464	$ 7,065	$ 6,001
1370 220 District Wide - Transportation	Fica Taxes	$ 24,948	$ 21,921	$ 23,198	$ 5,731	$ 24,060	$ 21,998
1370 221 District Wide - Transportation	Medicare Taxes	$ 5,834	$ 5,127	$ 5,425	$ 1,340	$ 5,627	$ 5,145
1370 240 District Wide - Transportation	Unemployment Taxes	$ 501	$ 1,126	$ 1,042	$ 336	$ 1,500	$ 1,541
1370 250 District Wide - Transportation	Workers Comp	$ 14,946	$ 8,757	$ 6,997	$ 4,649	$ 19,520	$ 30,746
1370 290 District Wide - Transportation	Other Employee Benefit	$ -	$ 524	$ 250	$ -	$ 1,000	$ -
1372 330 District Wide - Transportation	Other Professional Service	$ 837	$ 2,469	$ 2,510	$ 2,900	$ 2,900	$ 3,238
1372 340 District Wide - Transportation	Technical Service	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000
1372 430 District Wide - Transportation	Repairs & Maintenance	$ 43,398	$ 17,569	$ 73,856	$ 50,000	$ 63,400	$ 72,950
1372 442 District Wide - Transportation	Lease of Equipment	$ -	$ 18,500	$ 18,500	$ 18,500	$ 18,500	$ -
1372 512 District Wide - Transportation	Student Travel	$ 45,126	$ 49,716	$ 27,749	$ 35,000	$ 27,000	$ 16,000
1372 520 District Wide - Transportation	Insurance	$ 6,701	$ 16,221	$ 17,951	$ 8,040	$ 10,050	$ 19,745
1372 530 District Wide - Transportation	Communication	$ 1,882	$ 2,231	$ 1,756	$ 2,000	$ 2,948	$ 3,050
1372 580 District Wide - Transportation	Staff Travel	$ 48	$ 555	$ 923	$ 1,500	$ 1,500	$ 1,500
1372 581 District Wide - Transportation	Staff In Service	$ -	$ -	$ 960	$ 2,100	$ 2,100	$ 1,500
1372 610 District Wide - Transportation	General Supplies	$ 5,440	$ 12,455	$ 5,518	$ 13,500	$ 11,000	$ 11,000
1372 620 District Wide - Transportation	Utilities	$ -	$ 335	$ 644	$ 3,350	$ 3,550	$ 3,550
1372 626 District Wide - Transportation	Motor Fuel	$ (4,212)	$ 39,416	$ 45,437	$ 33,697	$ 39,860	$ 42,632
1372 810 District Wide - Transportation	Dues	$ -	$ -	$ -	$ 100	$ 100	$ 100
1372 890 District Wide - Transportation	Related Other	$ 6,857	$ 1,939	$ 3,499	$ 2,360	$ 1,560	$ 1,005
1373 730 District Wide - Transportation	Equipment	$ 54,330	$ -	$ 73	$ 379	$ 4,000	$ -
1373 732 District Wide - Transportation	Vehicle Purchase	$ -	$ 89,270	$ 54,601	$ 60,000	$ 60,000	$ -
1380 830 District Wide - Debt Service	Interest	$ 107,400	$ 179,260	$ 413,398	$ 430,788	$ 379,433	$ 352,293
1380 910 District Wide - Debt Service	Principal	$ 365,000	$ 365,000	$ 780,979	$ 780,979	$ 535,000	$ 650,979
1390 104 District Wide - Instruction	Teachers Substitute Salary	$ 192,123	$ 216,973	$ 139,833	$ 141,500	$ 141,500	$ 155,000
1390 106 District Wide - Instruction	Tutor Salary	$ 1,440	$ 7,999	$ 1,000	$ 3,000	$ 3,000	$ 3,000
1390 109 District Wide - Instruction	Other Salaries	$ (10,583)	$ -	$ -	$ -	$ -	$ -
1390 112 District Wide - Instruction	Secretary Salary	$ -	$ -	$ 16,819	$ 8,500	$ 9,000	$ 9,152
1390 125 District Wide - Instruction	S&B Adjustment	$ 646	$ 464,587	$ 9,054	$ 65,543	$ 20,734	$ 51,571
1390 150 District Wide - Instruction	Stipends	$ 15,664	$ -	$ -	$ -	$ -	$ -

City of Saco, Maine
Education Department Narrative, Continued

1390 210 District Wide - Instruction	Health Insurance	$ -	$ -	$ -	$ 7,912	$ -	$ -
1390 212 District Wide - Instruction	Dental Insurance	$ -	$ -	$ -	$ 704	$ -	$ -
1390 220 District Wide - Instruction	Fica Taxes	$ 5,451	$ 6,002	$ 3,706	$ 3,500	$ 558	$ 567
1390 221 District Wide - Instruction	Medicare Taxes	$ 3,526	$ 3,952	$ 2,620	$ 529	$ 3,038	$ 2,424
1390 240 District Wide - Instruction	Unemployment Taxes	$ 3,666	$ 655	$ 393	$ 212	$ 356	$ 1,003
1390 250 District Wide - Instruction	Workers Comp	$ -	$ 2,145	$ 2,003	$ 1,345	$ 1,488	$ 883
1390 260 District Wide - Instruction	Tuition Reimbursement	$ 51,541	$ 40,374	$ 60,573	$ 47,500	$ 47,500	$ 47,500
1390 290 District Wide - Instruction	Other Employee Benefits	$ 15,752	$ (1,165)	$ -	$ -	$ 3,000	$ 3,000
1392 430 District Wide - Instruction	Repairs & Maintenance	$ 1,714	$ 449	$ 846	$ 3,000	$ -	$ -
1392 442 District Wide - Instruction	Lease of Equipment	$ 24,901	$ 19,901	$ 19,901	$ 20,000	$ 19,901	$ -
1392 561 District Wide - Instruction	Tuition - Public	$ (2,080)	$ -	$ -	$ -	$ -	$ -
1392 580 District Wide - Instruction	Staff Travel	$ 534	$ -	$ -	$ -	$ -	$ -
1392 610 District Wide - Instruction	General Supplies	$ 668	$ 14,024	$ 143	$ -	$ -	$ -
1392 640 District Wide - Instruction	Books	$ 1,155	$ 51,905	$ 119,969	$ 150,000	$ 125,000	$ 150,000
1392 890 District Wide - Instruction	Related Other	$ 728	$ 2,237	$ 6,573	$ 1,500	$ 8,550	$ 14,650
1400 102 District Wide - ESL	Teachers Salary	$ -	$ -	$ 44,175	$ 55,591	$ 44,118	$ 47,334
1400 210 District Wide - ESL	Health Insurance	$ -	$ -	$ 8,179	$ 21,690	$ 12,076	$ 12,475
1400 211 District Wide - ESL	LTD Insurance	$ -	$ -	$ -	$ 22	$ 23	$ 29
1400 212 District Wide - ESL	Dental Insurance	$ -	$ -	$ 128	$ 704	$ 353	$ 366
1400 221 District Wide - ESL	Medicare Taxes	$ -	$ -	$ 576	$ 1,077	$ 640	$ 687
1400 240 District Wide - ESL	Unemployment Taxes	$ -	$ -	$ 76	$ 126	$ 60	$ 72
1400 250 District Wide - ESL	Workers Comp	$ -	$ -	$ 604	$ 401	$ 168	$ 250
1400 290 District Wide - ESL	Other Employee Benefit	$ -	$ 135	$ 30	$ -	$ 400	$ 250
1402 330 District Wide - ESL	Other Professional Service	$ -	$ -	$ 63	$ 500	$ -	$ -
1402 580 District Wide - ESL	Staff Travel	$ -	$ -	$ -	$ 200	$ 175	$ 300
1402 610 District Wide - ESL	General Supplies	$ -	$ -	$ 276	$ 800	$ 300	$ 245
1402 640 District Wide - ESL	Books	$ -	$ -	$ 850	$ 575	$ 565	$ 410
1402 650 District Wide - ESL	AV Materials	$ -	$ -	$ 54	$ 250	$ 300	$ 400
1403 730 District Wide - ESL	Equipment	$ -	$ -	$ -	$ 100	$ -	$ -
1402 810 District Wide - ESL	Dues	$ -	$ -	$ 100	$ 100	$ 50	$ 50
1402 890 District Wide - ESL	Related Other	$ -	$ -	$ -	$ 425	$ 400	$ 400
1410 102 District Wide - Professional Dev.	Teachers Salary	$ -	$ -	$ -	$ 54,900	$ -	$ -
1410 104 District Wide - Professional Dev.	Teachers Substitute	$ -	$ -	$ -	$ 13,015	$ 8,700	$ 7,400
1410 110 District Wide - Professional Dev.	Administrative Salary	$ -	$ -	$ 53,900	$ -	$ 54,900	$ 57,678
1410 150 District Wide - Professional Dev.	School Stipends	$ -	$ 18,126	$ 21,151	$ 29,420	$ 21,475	$ 26,700
1410 210 District Wide - Professional Dev.	Health Insurance	$ -	$ -	$ 7,737	$ 9,900	$ 9,900	$ 4,753
1410 211 District Wide - Professional Dev.	LTD Insurance	$ -	$ -	$ 418	$ -	$ -	$ 266
1410 212 District Wide - Professional Dev.	Dental Insurance	$ -	$ -	$ 321	$ 317	$ 317	$ 329
1410 213 District Wide - Professional Dev.	Life Insurance	$ -	$ -	$ -	$ -	$ -	$ 123
1410 220 District Wide - Professional Dev.	Fica Taxes	$ -	$ -	$ 1	$ -	$ -	$ -
1410 221 District Wide - Professional Dev.	Medicare Taxes	$ -	$ 144	$ 827	$ 796	$ 796	$ 1,358
1410 240 District Wide - Professional Dev.	Unemployment Taxes	$ -	$ -	$ 99	$ -	$ -	$ 109

City of Saco, Maine
Education Department Narrative, Continued

1410 250	District Wide - Professional Dev.	Workers Compensation	$	-	$	-	$	-	$	-	$	-	$ 537
1410 290	District Wide - Professional Dev.	Other Employee Benefit	$	-	$	6,656	$	2,025	$	12,000	$	4,200	$ 19,000
1412 320	District Wide - Professional Dev.	Professional Education	$	-	$	14,100	$	3,455	$	16,355	$	1,700	$ 5,000
1412 442	District Wide - Professional Dev.	Lease of Equipment	$	-	$	195	$	-	$	-	$	-	$ 2,000
1412 550	District Wide - Professional Dev.	Printing & Binding	$	-	$	893	$	247	$	3,000	$	3,250	$ -
1412 580	District Wide - Professional Dev.	Staff Travel	$	-	$	1,646	$	2,560	$	1,800	$	4,400	$ 8,900
1412 610	District Wide - Professional Dev.	General Supplies	$	-	$	3,655	$	4,373	$	5,050	$	2,875	$ 18,492
1412 640	District Wide - Professional Dev.	Books	$	-	$	362	$	171	$	3,000	$	2,125	$ 2,675
1412 810	District Wide - Professional Dev.	Dues	$	-	$	-	$	-	$	-	$	965	$ 860
1412 890	District Wide - Professional Dev.	Related Other	$	-	$	845	$	-	$	-	$	3,900	$ 4,000
1413 730	District Wide - Professional Dev.	Equipment	$	-	$	-	$	-	$	-	$	2,600	$ 5,755
1420 102	District Wide - Special Education	Teachers Salary	$	343,830	$	355,863	$	370,103	$	227,402	$	390,485	$ 259,721
1420 103	District Wide - Special Education	Ed Tech Salary	$	-	$	-	$	-	$	24,000	$	-	$ 33,776
1420 106	District Wide - Special Education	Tutor Salary	$	2,480	$	22,251	$	2,848	$	27,000	$	7,000	$ 7,000
1420 110	District Wide - Special Education	Administrative Salary	$	115,229	$	116,505	$	121,234	$	112,913	$	125,949	$ 131,526
1420 210	District Wide - Special Education	Health Insurance	$	39,774	$	45,910	$	52,701	$	25,446	$	67,174	$ 63,708
1420 211	District Wide - Special Education	LTD Insurance	$	525	$	636	$	1,094	$	43	$	532	$ 609
1420 212	District Wide - Special Education	Dental Insurance	$	2,775	$	2,969	$	3,147	$	1,901	$	3,645	$ 2,896
1420 213	District Wide - Special Education	Life Insurance	$	240	$	280	$	260	$	-	$	260	$ 253
1420 220	District Wide - Special Education	Fica Taxes	$	129	$	77	$	114	$	3,333	$	-	$ -
1420 221	District Wide - Special Education	Medicare Taxes	$	5,370	$	5,625	$	5,780	$	3,061	$	6,468	$ 5,051
1420 240	District Wide - Special Education	Unemployment Taxes	$	369	$	645	$	508	$	456	$	924	$ 738
1420 250	District Wide - Special Education	Workers Comp	$	1,962	$	3,358	$	1,379	$	967	$	1,978	$ 2,319
1422 330	District Wide - Special Education	Other Professional Service	$	(300)	$	3,089	$	8,362	$	15,000	$	12,000	$ 14,000
1422 430	District Wide - Special Education	Repairs & Maintenance	$	233	$	292	$	177	$	-	$	-	$ -
1422 530	District Wide - Special Education	Communication	$	-	$	250	$	-	$	-	$	-	$ -
1422 565	District Wide - Special Education	Tuition	$	81,664	$	82,739	$	172,070	$	204,813	$	228,769	$ 152,633
1422 580	District Wide - Special Education	Staff Travel	$	1,261	$	1,459	$	1,114	$	2,750	$	2,750	$ 2,000
1422 610	District Wide - Special Education	General Supplies	$	1,587	$	1,328	$	-	$	-	$	1,500	$ 1,500
1422 640	District Wide - Special Education	Books	$	335	$	633	$	47	$	-	$	-	$ -
1423 730	District Wide - Special Education	Equipment	$	100	$	175	$	-	$	-	$	-	$ -
1422 890	District Wide - Special Education	Related Other	$	1,678	$	2,327	$	4,614	$	-	$	8,175	$ 2,000
1432 610	DW - Spec.Ed. - Socal Work	General Supplies	$	216	$	235	$	-	$	-	$	-	$ -
1432 890	DW - Spec.Ed. - Socal Work	Related Other	$	28	$	-	$	-	$	-	$	-	$ -
1442 330	DW - Spec.Ed. - Psychological	Communication	$	2,528	$	117	$	-	$	-	$	-	$ -
1442 610	DW - Spec.Ed. - Psychological	General Supplies	$	1,931	$	1,492	$	-	$	-	$	-	$ -
1452 330	DW - Spec.Ed. - Speech Services	Other Professional Services	$	1,579	$	-	$	-	$	-	$	-	$ -
1452 610	DW - Spec.Ed. - Speech Services	General Supplies	$	3,738	$	4,049	$	-	$	-	$	-	$ -
1452 640	DW - Spec.Ed. - Speech Services	Books	$	-	$	92	$	-	$	-	$	-	$ -
1453 730	DW - Spec.Ed. - Speech Services	Equipment	$	657	$	4,042	$	-	$	-	$	-	$ -
1452 890	DW - Spec.Ed. - Speech Services	Related Other	$	3,808	$	615	$	674	$	-	$	-	$ -
1462 610	DW - Spec.Ed. - Physical Therapy	General Supplies	$	-	$	572	$	-	$	-	$	-	$ -

City of Saco, Maine
Education Department Narrative, Continued

1472 610 DW - Spec.Ed. - Occupational Therapy	General Supplies	$ 606	$ 1,300	$ -	$ -	$ -	$ -
1482 610 DW - Goals 2000	General Supplies	$ -	$ 16	$ -	$ -	$ -	$ -
1485 561 Secondary - Instruction	Tuition - Public	$ 1,500	$ -	$ -	$ -	$ -	$ -
1487 565 Secondary - Special Education	Tuition - TA	$ -	$ -	$ -	$ -	$ 607,850	$ 596,650
1488 565 Secondary - Instruction	Tuition	$ 5,525,000	$ 5,899,420	$ 6,770,627	$ 6,200,821	$ 6,547,571	$ 7,044,321
1488 565 Secondary - Spec.Ed. Instruction	Tuition - Public	$ 401,449	$ 462,253	$ -	$ 596,850	$ -	$ -
1490 102 Secondary - Spec.Ed. Instruction	Teachers Salary	$ 20,482	$ 25,351	$ 26,358	$ 129,255	$ 36,212	$ 101,361
1490 103 Secondary - Spec.Ed. Instruction	Ed Tech Salary	$ -	$ 900	$ 9,246	$ -	$ 13,619	$ -
1490 106 Secondary - Spec.Ed. Instruction	Tutor Salary	$ 5,393	$ 4,553	$ 5,825	$ 18,200	$ 9,000	$ 10,000
1490 210 Secondary - Spec.Ed. Instruction	Health Insurance	$ 11,611	$ 2,189	$ 1,101	$ 21,033	$ 9,614	$ 11,595
1490 211 Secondary - Spec.Ed. Instruction	LTD Insurance	$ 6	$ 5	$ 7	$ 22	$ 5	$ 24
1490 212 Secondary - Spec.Ed. Instruction	Dental Insurance	$ 697	$ 1,712	$ 2,226	$ 1,107	$ 398	$ 725
1490 221 Secondary - Spec.Ed. Instruction	Medicare Taxes	$ 157	$ 168	$ 367	$ 1,947	$ 650	$ 1,398
1490 240 Secondary - Spec.Ed. Instruction	Unemployment Taxes	$ -	$ -	$ 45	$ 281	$ 187	$ 289
1490 250 Secondary - Spec.Ed. Instruction	Workers Comp	$ 176	$ 3,272	$ 768	$ 510	$ 224	$ 588
1490 290 Secondary - Spec.Ed. Instruction	Other Employee Benefit	$ -	$ -	$ 569	$ -	$ -	$ -
1492 330 Secondary - Spec.Ed. Instruction	Other Professional Services	$ -	$ -	$ -	$ -	$ -	$ -
1492 332 Secondary - Spec.Ed. Instruction	Assesment for Services - VOC	$ -	$ 1,597	$ -	$ 22,680	$ -	$ -
1492 530 Secondary - Spec.Ed. Instruction	Communication	$ -	$ -	$ -	$ -	$ 1,060	$ 1,060
1492 561 Secondary - Spec.Ed. Instruction	Tuition - Public	$ 43,179	$ 13,125	$ -	$ 55,124	$ -	$ -
1492 565 Secondary - Spec.Ed. Instruction	Tuition	$ 89,788	$ 33,320	$ 64,664	$ 139,568	$ 96,424	$ 87,426
1492 580 Secondary - Spec.Ed. Instruction	Staff Travel	$ 62	$ -	$ 673	$ 500	$ 1,000	$ 1,000
1493 730 Secondary - Spec.Ed. Instruction	Equipment	$ -	$ -	$ 358	$ -	$ -	$ -
1492 610 Secondary - Spec.Ed. Instruction	General Supplies	$ 435	$ -	$ 1,291	$ -	$ -	$ -
1492 623 Secondary - Spec.Ed. Instruction	Bottled Gas	$ 424	$ -	$ -	$ -	$ -	$ -
1492 640 Secondary - Spec.Ed. Instruction	Books	$ 82	$ -	$ -	$ -	$ -	$ -
1492 890 Secondary - Spec.Ed. Instruction	Related Other	$ 1,308	$ -	$ -	$ -	$ -	$ -
1502 610 Secondary - Spec.Ed. Social Work	General Supplies	$ -	$ 70	$ -	$ -	$ -	$ -
1502 890 Secondary - Spec.Ed. Social Work	Related Other	$ 500	$ 500	$ -	$ -	$ -	$ -
1512 610 Secondary - SE - Psychological	Psychological General Supplies	$ 2,369	$ 1,200	$ -	$ -	$ -	$ -
1522 330 Secondary - Spec.Ed. Speech	Other Professional Services	$ 350	$ -	$ -	$ -	$ -	$ -
1522 610 Secondary - Spec.Ed. Speech	General Supplies	$ -	$ 39	$ -	$ -	$ -	$ -
1550 102 Behavior Program - Instruction	Teachers Salary	$ 21,870	$ 58,731	$ 90,978	$ 99,039	$ 114,978	$ 119,959
1550 103 Behavior Program - Instruction	Ed Tech Salary	$ 63,102	$ 75,470	$ 105,810	$ 78,044	$ 111,970	$ 99,164
1550 116 Behavior Program - Instruction	Custodian Salary	$ 4,031	$ -	$ -	$ 11,025	$ -	$ -
1550 210 Behavior Program - Instruction	Health Insurance	$ 8,351	$ 22,574	$ 31,214	$ 32,662	$ 42,329	$ 50,087
1550 211 Behavior Program - Instruction	LTD Insurance	$ -	$ -	$ 84	$ 43	$ 46	$ 59
1550 212 Behavior Program - Instruction	Dental Insurance	$ 515	$ 142	$ (15)	$ 2,208	$ 2,605	$ 2,498
1550 221 Behavior Program - Instruction	Medicare Taxes	$ 1,217	$ 1,923	$ 2,742	$ 2,568	$ 3,291	$ 3,177
1550 240 Behavior Program - Instruction	Unemployment Taxes	$ 124	$ 356	$ 543	$ 378	$ 660	$ 720
1550 250 Behavior Program - Instruction	Workers Comp	$ -	$ 887	$ 1,013	$ 673	$ 862	$ 1,157
1552 330 Behavior Program - Instruction	Other Professional Service	$ 644	$ 10,750	$ 5,893	$ -	$ -	$ -

City of Saco, Maine
Education Department Narrative, Continued

1552	430 Behavior Program - Instruction	Repairs & Maintenance	$ -	$ -	$ -	$ -	$ -	$ -
1552	440 Behavior Program - Instruction	Rental/Lease	$ 4,346	$ 89,031	$ 89,031	$ 97,600	$ 89,031	$ 89,031
1552	442 Behavior Program - Instruction	Lease of Equipment	$ -	$ 1,276	$ 1,725	$ -	$ 1,440	$ 1,440
1552	530 Behavior Program - Instruction	Communciation	$ 1,639	$ 311	$ 2,335	$ 1,050	$ 2,500	$ 2,500
1552	531 Behavior Program - Instruction	Postage	$ -	$ -	$ -	$ -	$ -	$ -
1552	550 Behavior Program - Instruction	Printing & Binding	$ 133	$ -	$ 150	$ -	$ -	$ -
1552	580 Behavior Program - Instruction	Staff Travel	$ 5	$ -	$ 441	$ 1,000	$ 1,000	$ 1,000
1552	610 Behavior Program - Instruction	General Supplies	$ 13,413	$ 8,507	$ 5,219	$ 16,000	$ 2,500	$ 2,500
1552	622 Behavior Program - Instruction	Electricity	$ 4,039	$ 2,548	$ 851	$ 4,800	$ -	$ -
1552	623 Behavior Program - Instruction	Bottled Gas	$ -	$ 946	$ 94	$ 4,800	$ 4,800	$ 4,800
1552	640 Behavior Program - Instruction	Books	$ 1,989	$ 8,924	$ 3,113	$ 3,200	$ 2,200	$ 2,200
1552	810 Behavior Program - Instruction	Dues	$ 1,496	$ 2,714	$ -	$ -	$ -	$ -
1552	890 Behavior Program - Instruction	Related Other	$ (2,517)	$ -	$ 1,784	$ -	$ 1,500	$ 1,500
1553	730 Behavior Program - Instruction	Equipment	$ 31,642	$ 313	$ 579	$ -	$ -	$ -
1553	732 Behavior Program - Instruction	School Vehicles	$ 31,200	$ -	$ -	$ -	$ -	$ -
1570	102 Medicaid - Sp.Ed. - Instruction	Teachers Salary	$ 19,413	$ 16,547	$ -	$ -	$ -	$ -
1570	112 Medicaid - Sp.Ed. - Instruction	Secretary Salary	$ -	$ -	$ -	$ -	$ -	$ -
1570	210 Medicaid - Sp.Ed. - Instruction	Health Insurance	$ -	$ -	$ -	$ -	$ -	$ -
1570	211 Medicaid - Sp.Ed. - Instruction	LTD Insurance	$ -	$ -	$ -	$ -	$ -	$ -
1570	212 Medicaid - Sp.Ed. - Instruction	Dental Insurance	$ -	$ -	$ -	$ -	$ -	$ -
1570	220 Medicaid - Sp.Ed. - Instruction	Fica Taxes	$ 1,201	$ 1,026	$ -	$ -	$ -	$ -
1570	221 Medicaid - Sp.Ed. - Instruction	Medicare Taxes	$ 281	$ 240	$ -	$ -	$ -	$ -
1570	240 Medicaid - Sp.Ed. - Instruction	Unemployment Taxes	$ 10	$ 118	$ -	$ -	$ -	$ -
1570	290 Medicaid - Sp.Ed. - Instruction	Other Employee Benefits	$ -	$ 25	$ -	$ -	$ -	$ -
1572	330 Medicaid - Sp.Ed. - Instruction	Other Professional Services	$ 2,680	$ 2,902	$ -	$ -	$ -	$ -
1572	610 Medicaid - Sp.Ed. - Instruction	General Supplies	$ 808	$ 54,847	$ -	$ -	$ -	$ -
1572	810 Medicaid - Sp.Ed. - Instruction	School - Dues	$ 25,788	$ 81,998	$ -	$ -	$ -	$ -
1582	430 Adult Education	Repairs & Maintenance	$ 3,036	$ 1,950	$ -	$ -	$ -	$ -
1582	530 Adult Education	Communciation	$ 606	$ -	$ -	$ -	$ -	$ -
1582	921 Adult Education	Local Funds Transfer	$ 41,500	$ 84,381	$ 64,680	$ 64,680	$ 67,680	$ 70,680
1582	926 Adult Education	State Funds Transfer	$ 25,376	$ -	$ 28,006	$ -	$ -	$ -
1590	500952 Other Financing Uses - Transfers	Transfer Out - Capital Projects	$ 408,638	$ 66,967	$ 14,275	$ -	$ 15,000	$ 100,000
			$ 18,161,934	$ 19,619,616	$ 20,677,161	$ 21,282,246	$ 21,429,853	$ 22,967,853

DEBT SERVICE

City of Saco, Maine
Debt Service Narrative

The fiscal year 2005 budget recommends debt service expenditures of $1,741,770 that is 4.28 percent of budget expenditures and includes debt service, bonds and leases. The City's total current debt obligation on June 30, 2004 was $19,963,885.

DEBT SERVICE

The City of Saco authorized general obligation issues that are summarized in this section. Additionally, the City uses lease-purchasing procedures to secure some equipment that has an expected useful life of five years or more. Leases are listed and funded within the debt service department budget.

The City of Saco is conservative in its approach to entering into long-term debt through low interest bonds, and this position closely mirrors the attitude of Saco, Maine taxpayers. The City Finance Director routinely monitors interest rates to assess possible refinance options. The City has a history of refinancing debt to gain a more favorable interest rate when appropriate. Current interest rates on City bonds range from 2.00- 8.90 depending on due date. More importantly, the rates paid currently are favorable in comparison with those available through refinancing. Total debt carried by the City of Saco is listed in the attached schedule of long-term debt. Per the also attached debt margin calculation, the total debt outstanding is far from any allowable maximum, but the City is not interested in any more debt than absolutely necessary.

1985 Capital Improvement Bond Issue

The 1985 bond is a twenty-year bond, bearing interest rates from 5.2% to 8.90%, due in annual installments of $60,000 plus interest through October 25, 2005. The money from this bond issue of $1,150,000 was used for various city-wide capital improvements.

1988 Sewer Bond Issue

The 1988 bond is a twenty-year bond, bearing interest rates from 5.70% to 7.70%, due in annual installments of $115,000 plus interest through October 25, 2008. The money from this bond issue of $2,300,000 was used for sewer projects throughout the City.

1989 Capital Improvement Bond Issue

The 1989 bond is a twenty-year bond, bearing interest rates from 7.25% to 7.30%, due in annual installments of $155,000 plus interest through October 25, 2009. The money from this bond issue of $3,100,000 was used for various city-wide capital improvements.

City of Saco, Maine
Debt Service Narrative, Continued

1996 Sewer Bond Issue

The 1996 bond is a twenty-year bond, bearing an interest rate of 5.55%, due in annual installments of $290,000 plus interest through October 1, 2016. The money from this bond issue of $5,800,000 was used for a sewer projects on Route One in Saco, Maine.

1990 School Construction Bond Issue

The 1990 bond issue is a twenty-year bond, bearing interest rates from 7.40% to 7.50%, due in annual installments of $235,000 plus interest through September 1, 2010. The money from this bond issue of $4,700,000 was used for construction at the C.K. Burns School.

1996 Police Bond Issue

The 1996 bond issue is a twenty-year bond, bearing an interest rate of 5.60%, due in annual installments of $100,000 plus interest through October 1, 2016. The money from this bond issue of $2,000,000 was used to construct a new police station.

2002 School Renovation Bond Issue

The 2002 bond issue is broken out into 2 parts; (1) a twenty-year bond, bearing interest rates from 3.25% to 5.0%, due in annual installments of $300,000 through 2010 and $295,000 for the remainder of the issue plus interest through 2022. The money from this bond issue of $5,940,000 was used to renovate the various school buildings within the City of Saco. (2) a ten-year bond, bearing no interest, due in annual installments of $115,979 through 2012. The money from this bond issue of $1,159,789 was secured through the State Revolving Loan Fund.

2002 Refunding Bond Issue

The 2002 bond issue was a refunding of the 1994 Sewer Bond Issue. The 2002 bond issue is a thirteen-year bond, bearing an interest rate from 2.0% to 4.5% due in annual installments of $185,000 to $150,000 plus interest through October 14, 2014.

2003 Refunding Bond Issue

The 2003 bond issue was a refunding of the 1998 Landfill Closure Bond Issue. The 2003 bond issue is a sixteen- year bond, bearing an interest rate of 3.85%, due in annual installments of $48,054.54 plus interest through October 1, 2018.

City of Saco, Maine
Debt Service Narrative, Continued

BONDED DEBT – CURRENT LEVELS VS. LEGAL LIMITS

The City of Saco, Maine uses general obligation bond debt as a tool to finance capital facilities and projects with relatively long useful lives and relatively large costs. Fortunately, the City only occasionally requires the use of bonded debt. The objective in managing debt is to secure debt at the best rates available while ensuring a level payment over time, which produces a high degree of security when preparing future budgets. For the year beginning July 1, 2004, the City has a total of $19,213,822 of general debt obligation. The City has a good bond rating of (A+) which reduces the cost of borrowing for the City when it has to use bonded debt to finance its obligations. The City is committed to maintaining its good bond rating.

There is a provision within State of Maine law limiting the amount of debt a municipality can assume. The restriction municipalities face is to maintain debt at a ratio of 15% of the State Valuation, $1,310,350,000, which is $196,552,500. The City is using 10.16% of it's available statutory debt margin limitation. It is appropriate to conclude that the City has a manageable amount of debt that is carefully maintained.

THE OPERATIONAL IMPACT OF DEBT

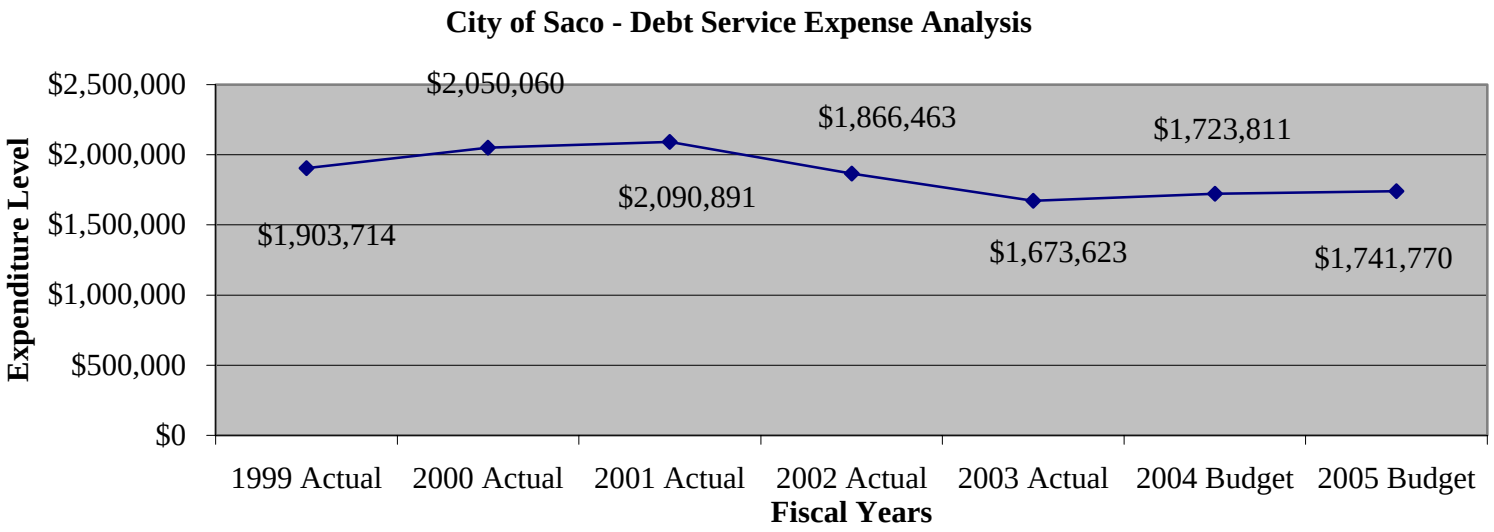
Debt commitments consume 4.28% of the City fiscal year 2005 budget but are scheduled into the regular pattern of City expenditures. Debt offerings were structured to make repayments manageable and predictable. No additional staff, new service activities, or operational components will be required as a result of the bonded debt in this budget. Sizable capital projects are also listed in the CIP for planning and informational purposes but no plans have been offered to undertake these projects in the near-term and funding options have not yet been considered with their impacts on future bonded debt levels.

DEBT TO MATURITY

The following chart displays the debt to maturity schedule for the City of Saco, both in terms of principal and interest payments due for the terms remaining on each outstanding debt issue.

City of Saco, Maine
Debt Service Narrative, Continued

DEBT SERVICE		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500826	DEBT -PRINCIPAL	$ 1,082,000	$ 1,267,000	$ 1,247,000	$ 1,135,000	$ 952,520	$ 1,056,066	$ 1,086,066
500827	DEBT -INTEREST	$ 819,864	$ 779,504	$ 682,046	$ 614,938	$ 483,924	$ 452,432	$ 365,181
500828	DEBT -AGENT FEES	$ 1,850	$ 3,556	$ 26,278	$ 31,512	$ 24,545	$ 21,623	$ 13,734
500829	LEASE PAYMENTS	$ -	$ -	$ 135,567	$ 85,013	$ 12,634	$ 193,690	$ 276,789
	Subtotal Debt Service:	**$ 1,903,714**	**$,2050,060**	**$ 2,090,891**	**$ 1,866,463**	**$ 1,673,623**	**$ 1,723,811**	**$ 1,741,770**



City of Saco, Maine
Debt Service Narrative, Continued

Combined Debt to Maturity Schedule as of June 30, 2004

Fiscal Year	2002 SCHOOL RENOV.	2002 SCHOOL RENOV.	1985 CAPITAL IMPROV.	1988 SEWER PROJECT	1989 CAPITAL IMPROV.	1996 ROUTE 1 SEWER	2003 REFUNDING BOND	1990 SCHOOL CONSTR.	2002 REFUNDING BOND	1996 POLICE STATION	TOTAL PRINCIPAL PYMTS.
Principal:											
2005	$ 300,000.00	$ 115,979.00	$ 60,000.00	$ 115,000.00	$ 155,000.00	$ 290,000.00	$ 186,066.05	$ 235,000.00	$ 180,000.00	$ 100,000.00	$ 1,737,045.05
2006	$ 300,000.00	$ 115,979.00	$ 60,000.00	$ 115,000.00	$ 155,000.00	$ 290,000.00	$ 186,066.05	$ 235,000.00	$ 180,000.00	$ 100,000.00	$ 1,737,045.05
2007	$ 300,000.00	$ 115,979.00		$ 115,000.00	$ 155,000.00	$ 290,000.00	$ 186,066.05	$ 235,000.00	$ 175,000.00	$ 100,000.00	$ 1,672,045.05
2008	$ 300,000.00	$ 115,979.00		$ 115,000.00	$ 155,000.00	$ 290,000.00	$ 186,066.05	$ 235,000.00	$ 170,000.00	$ 100,000.00	$ 1,667,045.05
2009	$ 300,000.00	$ 115,979.00		$ 115,000.00	$ 155,000.00	$ 290,000.00	$ 186,066.05	$ 235,000.00	$ 170,000.00	$ 100,000.00	$ 1,667,045.05
2010	$ 300,000.00	$ 115,979.00			$ 155,000.00	$ 290,000.00	$ 186,066.05	$ 235,000.00	$ 165,000.00	$ 100,000.00	$ 1,547,045.05
2011	$ 295,000.00	$ 115,979.00				$ 290,000.00	$ 186,066.05	$ 235,000.00	$ 160,000.00	$ 100,000.00	$ 1,382,045.05
2012	$ 295,000.00	$ 115,979.00				$ 290,000.00	$ 186,066.05		$ 160,000.00	$ 100,000.00	$ 1,147,045.05
2013	$ 295,000.00					$ 290,000.00	$ 186,066.05		$ 155,000.00	$ 100,000.00	$ 1,026,066.05
2014	$ 295,000.00					$ 290,000.00	$ 186,066.05		$ 150,000.00	$ 100,000.00	$ 1,021,066.05
2015	$ 295,000.00					$ 290,000.00	$ 186,066.05		$ 150,000.00	$ 100,000.00	$ 1,021,066.05
2016	$ 295,000.00					$ 290,000.00	$ 186,066.05			$ 100,000.00	$ 871,066.05
2017	$ 295,000.00					$ 290,000.00	$ 186,066.05			$ 100,000.00	$ 871,066.05
2018	$ 295,000.00						$ 186,066.05				$ 481,066.05
2019	$ 295,000.00						$ 186,066.00				$ 481,066.00
2020	$ 295,000.00										$ 295,000.00
2021	$ 295,000.00										$ 295,000.00
2022	$ 295,000.00										$ 295,000.00
TOTAL	$ 5,340,000.00	$ 927,832.00	$ 120,000.00	$ 575,000.00	$ 930,000.00	$ 3,770,000.00	$ 2,790,990.70	$ 1,645,000.00	$ 1,815,000.00	$ 1,300,000.00	$ 19,213,822.70

City of Saco, Maine
Debt Service Narrative, Continued

Combined Debt to Maturity Schedule as of June 30, 2004

Fiscal Year	2002 SCHOOL RENOV.	2002 SCHOOL RENOV.	1985 CAPITAL IMPROV.	1988 SEWER PROJECT	1989 CAPITAL IMPROV.	1996 ROUTE 1 SEWER	2003 REFUNDING BOND	1990 SCHOOL CONSTR.	2002 REFUNDING BOND	1996 POLICE STATION	TOTAL INTEREST PYMTS.
Interest:											
2005	$ 238,787.50	$ -	$ 8,100.00	$ 39,272.50	$ 61,961.25	$ 102,402.69	$ 26,819.47	$ 113,505.00	$ 59,500.00	$ 67,125.00	$ 717,473.41
2006	$ 228,287.50	$ -	$ 2,700.00	$ 30,647.50	$ 50,723.75	$ 94,210.47	$ 24,969.86	$ 96,115.00	$ 55,000.00	$ 61,925.00	$ 644,579.08
2007	$ 217,787.50	$ -		$ 21,965.00	$ 39,486.25	$ 86,018.26	$ 23,120.25	$ 78,725.00	$ 50,343.75	$ 56,725.00	$ 574,171.01
2008	$ 205,787.50	$ -		$ 13,225.00	$ 28,248.75	$ 77,826.05	$ 21,270.63	$ 61,335.00	$ 45,387.50	$ 51,525.00	$ 504,605.43
2009	$ 193,787.50	$ -		$ 4,427.50	$ 16,972.50	$ 69,733.83	$ 19,421.01	$ 43,945.00	$ 40,075.00	$ 46,325.00	$ 434,687.34
2010	$ 181,487.50	$ -			$ 5,657.50	$ 61,441.61	$ 17,571.39	$ 26,437.50	$ 34,425.00	$ 41,100.00	$ 368,120.50
2011	$ 168,887.50	$ -				$ 53,249.40	$ 15,721.77	$ 8,812.50	$ 28,537.50	$ 35,787.50	$ 310,996.17
2012	$ 156,202.50	$ -				$ 45,057.19	$ 13,872.15		$ 22,337.50	$ 30,400.00	$ 267,869.34
2013	$ 143,222.50					$ 36,864.97	$ 12,022.53		$ 16,037.50	$ 24,975.00	$ 233,122.50
2014	$ 129,947.50					$ 28,672.75	$ 10,172.91		$ 9,843.75	$ 19,500.00	$ 198,136.91
2015	$ 116,377.50					$ 20,480.54	$ 8,323.29		$ 3,375.00	$ 13,975.00	$ 162,531.33
2016	$ 102,512.50					$ 12,288.33	$ 6,473.67			$ 8,400.00	$ 129,674.50
2017	$ 88,500.00					$ 4,096.11	$ 4,624.05			$ 2,800.00	$ 100,020.16
2018	$ 73,750.00						$ 2,774.43				$ 76,524.43
2019	$ 59,000.00						$ 924.76				$ 59,924.76
2020	$ 44,250.00										$ 44,250.00
2021	$ 29,500.00										$ 29,500.00
2022	$ 14,750.00										$ 14,750.00
TOTAL	$ 2,392,825.00	$ -	$ 10,800.00	$ 109,537.50	$ 203,050.00	$ 692,342.20	$ 208,082.17	$ 428,875.00	$ 364,862.50	$ 460,562.50	$ 4,870,936.87

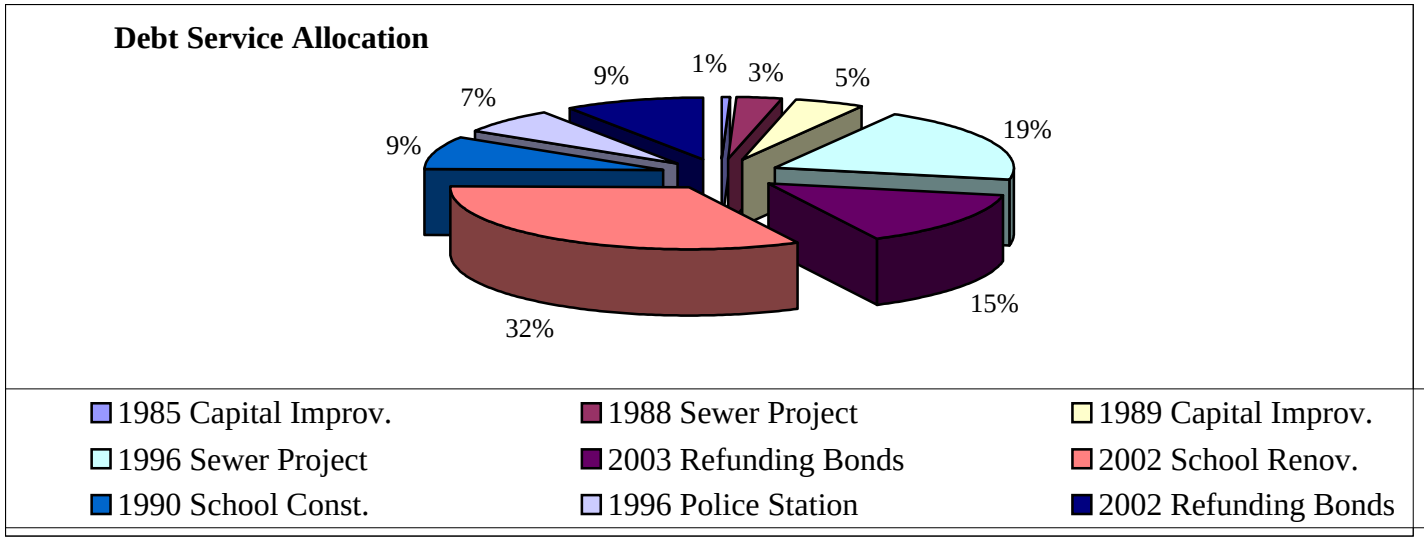
City of Saco, Maine
Debt Service Narrative, Continued

Combined Debt to Maturity Schedule as of June 30, 2004

Fiscal Year	2002 SCHOOL RENOV.	1985 CAPITAL IMPROV.	1988 SEWER PROJECT	1989 CAPITAL IMPROV.	1996 ROUTE 1 SEWER	2003 REFUNDING BOND	1990 SCHOOL CONSTR.	2002 REFUNDING BOND	1996 POLICE STATION	TOTAL FEE PYMTS.
Agent fees:										
2005	$ 500.00				$ 14,020.83	$ 7,602.03		$ 300.00		$ 22,422.86
2006	$ 500.00				$ 13,747.36	$ 7,602.03		$ 300.00		$ 22,149.39
2007	$ 500.00				$ 13,460.64	$ 7,602.03		$ 300.00		$ 21,862.67
2008	$ 500.00				$ 13,173.90	$ 7,602.03		$ 300.00		$ 21,575.93
2009	$ 500.00				$ 12,887.19	$ 7,602.03		$ 300.00		$ 21,289.22
2010	$ 500.00				$ 12,600.46	$ 7,602.03		$ 300.00		$ 21,002.49
2011	$ 500.00				$ 12,313.73	$ 7,602.03		$ 300.00		$ 20,715.76
2012	$ 500.00				$ 12,027.00	$ 7,602.03		$ 300.00		$ 20,429.03
2013					$ 11,740.27	$ 7,602.03		$ 300.00		$ 19,642.30
2014					$ 11,453.54	$ 7,602.03		$ 300.00		$ 19,355.57
2015					$ 11,166.82	$ 7,602.03		$ 300.00		$ 19,068.85
2016					$ 10,880.10	$ 7,602.03				$ 18,482.13
2017					$ 10,593.37	$ 7,602.03				$ 18,195.40
2018						$ 7,602.03				$ 7,602.03
2019						$ 7,602.03				$ 7,602.03
TOTAL	$ 4,000.00	$ -	$ -	$ -	$ 160,065.21	$ 114,030.45	$ -	$ 3,300.00	$ -	$ 281,395.66

The graph on the next page displays the breakdown of bond issues and their respective percentage to the total outstanding debt balance of the city.

City of Saco, Maine
Debt Service Narrative, Continued



	Balance Outstanding	% Of Total
1985 Capital Improv.	$ 120,000	0.62%
1988 Sewer Project	$ 575,000	2.99%
1989 Capital Improv.	$ 930,000	4.84%
1996 Sewer Project	$ 3,770,000	19.62%
2003 Refunding Bonds	$ 2,790,991	14.53%
2002 School Renov.	$ 6,267,832	32.62%
1990 School Const.	$ 1,645,000	8.56%
1996 Police Station	$ 1,300,000	6.77%
2002 Refunding Bonds	$ 1,815,000	9.45%
	$ 19,213,823	100.00%

CAPITAL IMPROVEMENT PROJECTS

City of Saco, Maine
Capital Improvement Projects

CIP Integrates Future Needs

The Capital Improvement Program (CIP) was instituted in 1999 as both a managerial tool and a financial vehicle. The focus of the City of Saco's active CIP is to dampen the impact of large capital expenditure on the City budget. The CIP process identifies and prioritizes all known capital needs for the next five years and proposes funding for the coming year. Current year projects are segregated by department and classified separately under the Capital Construction department. The goal of the CIP in relation to the budget is to use priority planning to identify upcoming projects and prevent having an unexpected critical need. The measure of goal attainment comes each year as the budget is assembled and capital needs are known.

The CIP dampens the Financial Impact of Capital Needs on the Current Budget

Even in the short time the CIP has been in place, it has helped in budgeting by providing better understanding of citywide needs and flexibility in accomplishing needed capital projects. The CIP is much more than just a budgetary segment because it gives management a better understanding of coming needs. Once the five year plan is adopted, the CIP assists the City in reserving current funds to pay for future needs.

Operational Impact of the CIP

The fiscal year 2005 CIP will have a mixed impact on the operational budgets of City departments. The department most strongly impacted by the CIP is the Public Works Department, because the bulk of CIP implementation lies with that department. Other CIP impacts improve operational efficiency through cost savings issues.

Project savings are considered on each CIP and made known, if available. The nature of projects undertaken by the City, limit their potential savings because savings typically do not occur for several years, so it is difficult to recommend reducing a line item in Operations and Maintenance because of spending on capital.

The Public Works Department will be directly responsible for the majority of the capital projects in this budget year. The department is prepared to meet the demands placed on them by the various CIP projects and will rely on careful scheduling to accomplish the varied assignments during 2005 in support of City operations and goals. The actual dollar impact of the CIP on operational items is minimal because each project contains resources for its implementation, and projects are scheduled to be completed using staff time funded through departmental budgets.

The narrative section following describes if and to what extent each capital improvement will impact the city's current and future operating budget. The focus is on reasonably quantifiable additional costs and savings (direct or indirect) or other service impacts that result from capital spending.

Fiscal Year 2005 Budgeted Capital Improvement Projects

Per the recently revised Capital Improvement Program Policy, this section is meant to describe if and to what extent each capital improvement will impact the city's current and future operating budget. The focus is on reasonably quantifiable additional costs and savings (direct or indirect) or other service impacts that result from capital spending. If there are not or nominal impacts, this will be stated within this section.

Street Overlay/Road Reconstruction- The current year budgets $408,000 for street overlay and road reconstruction type projects. This amount and more will be a needed future budget appropriation as well. The city recently implemented the Modified Approach of Governmental Accounting Standards Board statement No. 34 which will necessitate the city to maintain its infrastructure assets, including roads, at acceptable levels and to perform condition assessments every three years to assure that these levels are being maintained. This budget allows for this type of maintenance to assure acceptable condition levels. The savings to be incurred by the city is direct in nature. By maintaining roads at acceptable levels, we are preserving the value and hence avoiding future major reconstruction costs once major deterioration takes over.

City Hall Roof- The current year budgets $10,000 for repairs to the roof of the City Hall building. This expenditure will not be needed in near future budget appropriations and is a current year appropriation only. The savings to be incurred by the city is direct in

nature. By maintaining capital assets, such as buildings, at acceptable levels, we are preserving the value and hence avoiding future major reconstruction costs once major deterioration takers over.

Park System Improvements- The current year budgets $10,000 for repairs to fencing and basketball hoops within the city's park areas. This expenditure will not be needed in near future appropriations and is a current year appropriation only. There is no real true savings to the city. However, it will be providing a greater level of service to the people within our community in improving the recreational areas available that they enjoy socially.

Police Department Pump Station- The current year budgets $80,000 to construct a waste water treatment pump station near the police department to improve sanitary waste issues at the station. This will not be a necessary appropriation in future budgets as the station will only need to be constructed once. There is no real true savings to the city other than in instances of emergencies where lack of this facility creates health and safety issues for all employees of the police department.

Appraisal Conversion/Data Verification- The current year budgets $15,000 to complete the assessor's verification and conversion of all appraised city tax values to a new software system. Once this project is completed, it will not be a necessary appropriation in future budgets. The savings to the city will be in additional property tax revenues that will be generated from updated and corrected valuations.

Microfilming project- The current year budgets $14,000 to continue the process of archiving historical city records through the microfilming process in order to preserve them for future years. This appropriation can be expected in the budgets for at least the next five years until enough funding has been raised to complete the project. There is no real true savings to the city. However, it will be preserving the integrity of the city's history through its important records.

Turf Cat Mower- The current year budgets $19,000 to replace a mower of the Parks & Recreation Department. There will not be any future appropriations for this, as once the mower is replaced, the life expectancy will be for another 5-7 years. The savings to the city will be an avoided cost as the city will be saving in the amount of monies it currently spends in maintenance costs for its older mower.

City of Saco, Maine
Capital Improvement Projects, Continued

Scanning of city documents- The current year budgets $17,000 to scan city documents into the city's computer system such as maps and deeds of various subdivisions and properties within the city. Currently, the city retains this data in paper format and no-one else has the ability to access these types of records unless they come into city hall. By scanning these documents into the city's computer system, the city will be able to make these sorts of documents available through the city's web site. This appropriation will not occur in future budgets and is a one year project, assuming that all the necessary documents are able to be scanned. There is no real true savings to the city. However, it will allow city government to make readily available these documents to the tax paying citizens within Saco.

School access roads and parking lots- The current year budgets $14,000 for the city to provide this service for the school department. This item will be a continual appropriation in future budgets. Previously, this expenditure was part of the school department budget. Due to the nature of the maintenance expenditure and the fact that the service is being provided by the city's public works department, the item was moved into the capital improvement section of the budget. There is no savings to the city as it is merely moving a cost from one department to another.

There were various other capital improvement type projects, like sidewalks and sewer separation projects, which were not appropriated in the current budget. This is due to the availability of previous carry over funds, which will be utilized in the current year to complete projects within these accounts.

City of Saco, Maine
Capital Improvement Projects, Continued

CAPITAL IMPROVEMENT PROJECTS		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500910/03700	SIDEWALK IMPROVEMENTS	$ 17,763	$ 31,470	$ 30,538	$ 60,359	$ 19,994	$ -	$ -
	Plus Carryover funds from fiscal year 2003						$ 54,660	
	Total available funds						**$ 54,660**	
500910/03702	STREET OVERLAY/RECONSTRUCTION	$ 152,041	$ 309,212	$ 537,892	$ 588,490	$ 475,206	$ 507,120	$ 408,000
500910/03710	SEWER SEPERATION/ST RECON	$ 21,674	$ 15,620	$ -	$ 35,404	$ 39,407	$ -	$ -
	Plus Carryover funds from fiscal year 2003						$ 78,295	
	Total available funds						**$ 78,295**	
500910/03714	STORM DRAIN PROJECTS	$ 384,091	$ 1,289,604	$ -	$ 19,412	$ 66,172	$ -	$ -
	Plus Carryover funds from fiscal year 2003						$ 162,366	
	Total available funds						**$ 162,366**	
500910/	UTILITY PROJECTS							$ -
	ROAD SIGNAL AND INFRASTRUCTURE							$ -
500910/	CAMP ELLIS RECONSTRUCTION/CAP.	$ 6,055	$ 5,081	$ -	$ 250	$ 9,840	$ -	$ -
	Plus Carryover funds from fiscal year 2003						$ 26,856	
	Total available funds						**$ 26,856**	
500910	BOOTHBY PARK DRAINAGE	$ 443,946	$ 45,577	$ -	$ -	$	$ -	$ -
500910/03720	GRANT MATCH	$ -	$ 316,120	$ 23,000	$ 23,000	$ 41,469	$ -	$ -
	Plus Carryover funds from fiscal year 2003						$ 45,531	
	Total available funds						**$ 45,531**	
500910	PARK IMPROVEMENTS	$ -	$ -	$ -		$	$ -	$ -
	Plus Carryover funds from fiscal year 2003						$ 87,962	
	Total available funds						**$ 87,962**	

City of Saco, Maine
Capital Improvement Projects, Continued

		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500910/03722	INDUST PK RR	$ 2,346	$ 52,637	$ -	$	33,528	$ 20,000	$ -
	Plus Carryover funds from fiscal year 2003						$ 16,222	
	Total available funds						**$ 36,222**	
500910/	CSO MASTER PLAN	$ 3,023	$ -	$ 150,000	$ 150,000	$ 150,000	$ -	$ -
500910/03801	INFRASTRUCTURE STUDY-GASB 34	$ -	$ -	$ -	$	14,769	$ -	$ -
500910	NORTH STREET SEWER	$ 176,735	$ 1,249	$ -		$	-	$ -
500910	City Hall Window treatments	$ -	$ -	$ 6,756	$ -	$	-	$ -
	City Hall roof							$ 10,000
500910/	City Hall Wide area network	$ -	$ -	$ 11,941	$ 14,161	$ 49,834	$ -	$ -
500910	Mobile radios	$ -	$ -	$ 30,165	$ 19,199	$	-	$ -
500910	Radar units	$ -	$ -	$ 12,930	$ 1,470	$	-	$ -
500910/03815	Police-computers	$ -	$ -	$ -	$ 19,700	$ 134,605	$ -	$ -
	Plus Carryover funds from fiscal year 2003						$ 2,451	
	Total available funds						**$ 2,451**	
500910	Amtrak Station	$ -	$ -	$ 650	$ 17,567	$	-	$ -
500910	Ind.Park land purchase	$ -	$ -	$ 22,466		$	-	$ -
500910	Fire-Ford Explorer	$ -	$ -	$ 26,000	$ -	$	-	$ -
500910	Ladder repair	$ -	$ -	$ 9,500	$ 19,050	$	-	$ -
500910	Ford F-350 Ambulance	$ -	$ -	$ -		$	-	$ -
	Plus Carryover funds from fiscal year 2003						$ 98,000	
	Total available funds						**$ 98,000**	
500910	Fire-pumper truck	$ -	$ -	$ 208,000	$ -	$	-	$ -

City of Saco, Maine
Capital Improvement Projects, Continued

		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500910/03764	Open Door repairs	$ -	$ -	$ -	$ 10,000	$ 11,889	$ 10,000	$ -
	Plus Carryover funds from fiscal year 2003						$ 45,611	
	Total available funds						**$ 55,611**	
500910/03829	Park System Improvements	$ -	$ -	$ 10,100	$ -	$ 67,184	$ -	$ 10,000
	Plus Carryover funds from fiscal year 2003						$ 29,102	
	Total available funds						**$ 29,102**	
500910/	Parks & Rec - 1 ton truck	$ -	$ -	$ -	$ -	$ 24,807	$ -	$ -
500910	Police Dept. pump station	$ -	$ -	$ -	-		$ -	$ 80,000
500910/04021	Public Safety Network connections	$ -	$ -	$ -	-		$ 10,000	$ -
500910	Rec-Kubota tractor	$ -	$ -	$ 12,000	$ -		$ -	$ -
500910	P/W- C-10 pick up truck	$ -	$ -	$ -	$ 40,667		$ -	$ -
500910	P/W- dump truck w/ plow	$ -	$ -	$ 80,000	$ -		$ -	$ -
500910	P/W- dump truck w/ plow	$ -	$ -	$ 75,572	$ -		$ -	$ -
500910	P/W- dump truck w/ plow	$ -	$ -	$ 79,345			$ -	$ -
500910	P/W - air compressor	$ -	$ -	$ -	$ 12,205		$ -	$ -
500910/	P/W- sander	$ -	$ -	$ -	$ -	$ 127,416	$ -	$ -
500910/03831	EPA Audit findings	$ -	$ -	$ -	$ -	$ 43,205	$ -	$ -
	Plus Carryover funds from fiscal year 2003						$ 26,596	
	Total available funds						**$ 26,596**	
500910	GIS development	$ -	$ -	$ -	$ 32,760		$ -	$ -
500910	CITY SIGNAGE	$ -	$ -	$ -	-		$ -	$ -
	Plus Carryover funds from fiscal year 2003						$ 8,000	
	Total available funds						**$ 8,000**	

City of Saco, Maine
Capital Improvement Projects, Continued

		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500910/03805	Appraisal/GIS Conversion / Data Verification	$ -	$ -	$ -	$ 20,295	$ 66,239	$ 30,000	$ 15,000
	Plus Carryover funds from fiscal year 2003						$ 18,056	
	Total available funds						**$ 48,056**	
500910/	GIS Lot line plotting	$ -	$ -	$ -	$ -	$ 70,350	$ -	$ -
500910	Microfilming - 5 year plan	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,000
	Plus Carryover funds from fiscal year 2003						$ 14,000	
	Total available funds						**$ 14,000**	
500910	Saco 67 Business park	$ -	$ -	$ -	2,011	$	$ -	$ -
	Plus Carryover funds from fiscal year 2003						$ 47,989	
	Total available funds						**$ 47,989**	
500910/	Central Station repairs-includes boiler	$ -	$ -	$ -	$ -	$ 26,076	$ -	$ -
500910/03806	North Saco Fire Station	$ -	$ -	$ -	$ -	$ 15,652	$ -	$ -
	Plus Carryover funds from fiscal year 2003						$ 69,348	
	Total available funds						**$ 69,348**	
500910	Jaws of life	$ -	$ -	$ -	23,976	$	$ -	$ -
500910	Bucket truck	$ -	$ -	$ -	65,694	$	$ -	$ -
500910/	P&R- pick up truck	$ -	$ -	$ -	12,075	$ 3,793	$ -	$ -
500910/	Community Center repairs	$ -	$ -	-	$	$ 37,000	$ -	$ -
500910	Turfcat Mower/ front deck mower	$ -	$ -	$ -	17,860	$	$ -	$ 19,000
500910	Young School Playstructures	$ -	$ -	$ -	23,939	$	$ -	$ -
500910	Athletic fields at landfill (Rec & Open Space Impact fees)	$ -	$ -	$ -	-	$	$ 150,000	
	Plus Carryover funds from fiscal year 2003						$ 130,000	
	Total available funds						**$ 280,000**	

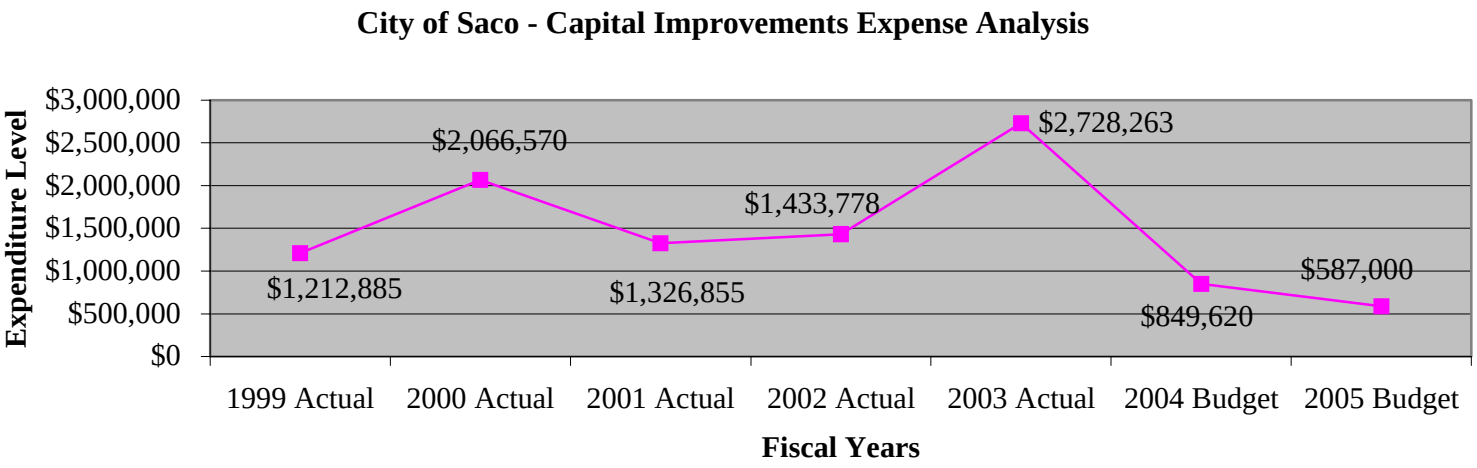
City of Saco, Maine
Capital Improvement Projects, Continued

		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500910	P/W- vehicle	$ -	$ -	$ -	$ 24,950		$ -	$ -
500910	P/W- sander	$ -	$ -	$ -	$ 24,512		$ -	$ -
500910	P/W- snowblower	$ -	$ -	$ -	$ 45,000		$ -	$ -
500910	P/W- North Street addition	$ -	$ -	$ -	$ 45,860		$ -	$ -
500910	P/W- North Street floor	$ -	$ -	$ -	$ 10,000		$ -	$ -
500910/	LED's Traffic signals	$ -	$ -	$ -	$ 11,475	$ 6,316	$ -	$ -
500910/	Simpson Road bridge repair	$ -	$ -	$ -	$ 42,437	$ 9,285	$ -	$ -
500910/03835	Pepperell & Main-traffic signals-MDOT	$ -	$ -	$ -	$ -		$ -	$ -
	Plus Carryover funds from fiscal year 2003						$ 10,000	
	Total available funds						**$ 10,000**	
500910/03836	Main & Beach (North)-traffic signals-MDOT	$ -	$ -	$ -	$ -	$ 3,983	$ -	$ -
	Plus Carryover funds from fiscal year 2003						$ 49,854	
	Total available funds						**$ 49,854**	
500910/03837	Elm & Thornton (Scammon/Temple)-traffic	$ -	$ -	$ -	$ -	$ 14,221	$ -	$ -
	Plus Carryover funds from fiscal year 2003						$ 20,929	
	Total available funds						**$ 20,929**	
500910/03838	Spring & North- traffic signals-MDOT	$ -	$ -	$ -	$ -	$ 7,792	$ -	$ -
500910	Stackpole Creek Bridge repair	$ -	$ -	$ -	$ -		$ -	$ -
	Plus Carryover funds from fiscal year 2003						$ 100,000	
	Total available funds						**$ 100,000**	
500910/03840	Superintendent's Office Space Purch & Improv	$ -	$ -	$ -	$ -	$ 298,109	$ -	$ -
	Plus Carryover funds from fiscal year 2003						$ 79,595	
	Total available funds						**$ 79,595**	

City of Saco, Maine
Capital Improvement Projects, Continued

		1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Budget	2005 Budget
500910/03856	MDOT Lap Project-Ocean Park Rd	$ -	$ -	$ -	$ -	$ 29,047	$ 65,000	$ -
500910/	Aerial Ladder Truck	$ -	$ -	$ -	$ -	$ 598,956	$ -	$ -
500910	Cab Replacement	$ -	$ -	$ -	-		$ 8,000	$ -
500910/	Skid Steer/ Loader					$ 32,002		$ -
	scanning of documents							$ 17,000
500910/04024	School access roads and parking lots	$ -	$ -	$ -	-		$ 12,000	$ 14,000
500910	Redundancy server & remote access software	$ -	$ -	$ -	-		$ 15,500	$ -
500910/03841	MUNIS Software	$ -	$ -	$ -	-	$ 200,117	$ -	$ -
	Plus Carryover funds from fiscal year 2003						$ 40,000	
	Total available funds						**$ 40,000**	
500910/04025	Fire Department Radio Frequency	$ -	$ -	$ -	-		$ 22,000	$ -
500910/04026	Fire Department Air Packs							$ -
500910	Wardwell/High & Common Street	$ 5,211	$ -	$ -	-		$ -	$ -
	Subtotal Capital Construction:	**$1,212,885**	**$2,066,570**	**$1,326,855**	**$1,433,778**	**$2,728,263**	**$849,620**	**$587,000**

City of Saco, Maine
Capital Improvement Projects, Continued



City of Saco, Maine
Capital Improvement Program Overview

INTRODUCTION

The Capital Improvement Program (CIP) provides a basis for prioritizing and implementing the short and long range plans for city acquisitions and projects. The CIP is intended to be a planning document for the departments and a coordination and scheduling document for the entire city organization. It further assists in coordinating the schedule of large expenditures over a period of years both for better fund management and for cash management purposes.

The effectiveness of the CIP relies on the professional assessments made by practitioners employed by city departments. The completed city CIP schedule will be assembled from the assessments and priorities defined by departments on a combined priority matrix. Special consideration is given to projects, which should be combined for maximum efficiency. The City Administration Department will assemble and coordinate the final city CIP document that will be presented to the City Council.

The CIP is updated annually as a precursor to budget preparation, at which time individual project timing can be adjusted, new projects added, and outdated projects removed. It is important to note that even though funds reserved for capital improvements are dedicated and maintained separately from other City funds, the CIP forecasts are only informational and are based on current expectations and priorities, which are not binding. However, annual budget decisions are made as a result of the information assembled in the CIP process. The goal of the CIP is to create the most accurate view of future city needs so informed coordinated decisions can be made throughout the budget process. The City is never obligated to proceed with a project simply because it was approved as part of the CIP. If a project is no longer needed the City will realign reserved capital funds to reflect the most urgent capital needs each year.

BENEFIT EXPECTED FROM A CIP

A carefully planned and prepared Capital Improvement Program enables the City to realize a number of benefits.

1. Major expenditures can be anticipated in advance rather than being overlooked until needs become critical.
2. Coordinating projects can reduce total costs through bulk discounts, competitive pricing, and project coordination.
3. City projects can be evaluated based on relative need and importance.
4. Projects can be timed to capitalize on sales in the marketplace.
5. Projects can be coordinated to capitalize on the best available funding options including grants and bonds.
6. By identifying capital needs prior to budget preparation all requests can be evaluated and prioritized, then adopted and integrated into the budget as a whole.

SUMMARY

As a planning and scheduling document, the CIP does not represent authorization to expend city resources. Rather, the CIP provides an index of proposed short and long range acquisitions. Each CIP project must then be funded as part of a regular budget process and authorized by a department head in the budget year the funds are allocated. CIP development requires thoughtful planning and program development to construct. Annual CIP development will become repetitive as each new year builds on the foundation of past projections.

The following pages detail the City of Saco Capital Improvement Plan Policy.

City of Saco
And
Saco School Department

CAPITAL IMPROVEMENT PLAN POLICY
As adopted
November 15, 1999

City of Saco, Maine
Capital Improvement Plan Policy

I. Purpose

The City of Saco, Maine, capital improvement program serves as a link between the following plans and their implementation: the Comprehensive Plan, School Facilities Plan, Combined Sewer Overflow Plan, Downtown Plan and Storm Water Management Plan, Beach Management Plan, Landfill Recreation and Reuse Plan as well as other plans as may be developed. It is one of the methods used in building a disaster resistant community. It helps to reconcile the timing of projects with the availability of financial, manpower and equipment resources. The Capital Improvement program also serves to enhance the City's credit ratings and helps reduce fluctuation in the tax rate and debt service requirement.

2. Introduction

A. The Charter for the City of Saco, Article VI. Financial Procedures Section 6.05 Capital Program requires the City Administrator to prepare and submit to the city Council a five-year capital improvement program in March of each year. The Charter further provides that the Council will after hearing adopt a capital program on or before the first regular meeting in June. This policy furthers these charter requirements.

B. The term "Capital Improvement" can be used to describe a project that is large in size, expensive and relatively permanent. It's meaning varies from one community to another as it may depend on the size of the community.

C. A Capital Improvement plan is a schedule of improvements, listed in priority order, with cost estimates and a suggested method of financing them over a certain period of time.

D. A Capital Outlay is one used to purchase or construct a new or expanded physical facility, such as a building, equipment or road construction, which has a useful life of 8 or more years and costs in excess of $8,000. This definition does not include the repair and maintenance of building, equipment and roads.

E. This plan will provide proper planning and financial direction for major investments that the community will have to make in the next few years. It will also distinguish expenses that are annual and those that are not.

F. The Capital Improvement Program will determine the City's capital needs. The program's 5-year plan will allow for acquisition,

G. development and/or improvement of the City's facilities. Projects included in the Capital Improvement program will be prioritized and the means for financing each shall be identified. The first year of the Plan shall be the capital budget

A. subject to revision by the Council at the time of budget adoption. The Capital Improvement Program shall be revised and supplemented each year.

III. Administrative Framework

A. Capital Improvement Plan Process and Calendar
The first step in the review process calls for the department heads or the first line supervisors to review their plans for capital purchases and to prepare estimates for the cost involved. The estimates that are submitted to the City Administrator shall include:

1. A clear general summary of contents;
2. A list of all capital improvements which are proposed to be undertaken during the five fiscal years next ensuing, with appropriate supporting information as to the need for such improvements;
3. Cost estimates, method of financing and recommended time schedules for each improvement; and
4. The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

B. The next step involves a review by the City Administrator of all department requests to assess the projects, or proposed capital expenditure items both technically and financially. At this time the project should be tentatively scheduled for funding. The Administrator must then prepare a Capital Improvement Plan for presentation to the City Councilors. The Administrator may want to recommend financing options at this time also.

C. Next, the Councilors should hold a public hearing to obtain public input into their plan. Once the public input is obtained the
Councilors should review the document and either send it back for additional work by the Administrator and department heads or adopt it as presented. Once the Plan has been approved it will serve as a guide for future budgets.

City of Saco, Maine
Capital Improvement Plan Policy, Continued

4. Capital Improvement Projects and Priorities

A. Capital Outlay

The repair and maintenance of a building, equipment and roads will not be included as capital outlays if the cost is less than $8,000 and has a useful life less than 8 years.

B. Project Reviews and Priorities

After completing the inventory, the most difficult task is to prioritize each project. Saco has developed the following approach, as a guide in the prioritization for their capital improvement needs.

Purpose:

A. Required item - ordered by higher authority.
B. Service Improvement Expenditure - to provide better service.
C. Cost reduction Project - decrease operating cost.
D. Expansion items - create facilities and operations expenses for new services.
E. Strategic investment - acquisition or improvement of land.
F. Social Benefits
G. Investment - done as investment to get money back

Priority:

1. Urgent - project cannot be reasonably postponed
2. Necessary - project which should be carried out within a few years.
3. Desirable - project needed for a proper expansion of a department program
4. Deferrable - project which would be needed for ideal operation

5. Financial Analysis and Goals

A. Debt versus Pay-As-You-Go

1. Capital Improvements can be financed in a variety of ways. Borrowing against future property taxes - through the issuance of general obligation bonds - to finance long term public improvements is widely practiced by municipalities. One reason for this is that future as well as today's taxpayers use Capital Improvements with long useful lives, and it therefore is appropriate to pay for the improvements over its useful life. Bonding evens out the tax impact over time and allows the municipality to obtain vital improvements more quickly than would a reserve fund strategy. As a rule, no Capital Improvement should be bonded beyond its useful life. The disadvantage of borrowing of course is that it builds in a fixed annual line item in the operating budget for payment of interest over the period of the bond. Because municipal bonds are tax-exempt, interest rates are usually favorable.
2. A more simple (although not always most appropriate) way to finance Capital Improvement would be the Pay-As-You-Go basis. This method requires the City to pay for improvements with current revenues primarily the local property tax, in the year the improvement is needed. This method avoids borrowing and does not burden the future taxpayers with interest. It does, however, have some disadvantages, one being that large scale projects may be so expensive that the tax rate may become excessively burdened during the period of implementation. Faced with either paying out of the current revenues or not doing a needed project, a City may sometimes choose not to do the project.
3. A combination of borrowing and Pay-As-You-Go basis may in some circumstances be the most appropriate way to finance an improvement.

B. Cost/Benefit Analysis

Upon prioritizing Capital Improvement projects, we analyze the specifications and cost along with the desirable needs. This gives us the information we need to distinguish what the benefits of the projects are, if in fact, there are any. If there are benefits, and they exceed the cost of the new project, then replacement or performance of the project should be considered at this time.

City of Saco, Maine
Capital Improvement Plan Policy, Continued

C. Capital Budget and Replacement Schedules

1. Fire Department: To replace equipment after 30 years of use;
2. Equipment replacement:
   - a. Small 6-wheel patrol truck after 7 - 10 years use, depending upon overall condition and maintenance costs;
   - b. Large 10 wheel trucks after 7 - 10 years use, depending upon overall condition and maintenance costs;
   - c. Heavy equipment loader, grader, excavator, etc., after 20 years use or when maintenance costs get too extreme;
   - d. Dump bodies and plows are to be replaced after 20 years of use;
   - e. Pickups: to be replaced after 10 years of use;
   - f. Ambulances are replaced after 12 years of use.
   - g. Infrastructure: Preserve existing roads and sidewalks by continual improvements to balance normal deterioration.
   - h. Garage: continue to decrease energy requirements. More energies efficient overhead doors, more insulation and better use of hearing system.
   - i. Piers, wharfs and floats to be replaced as needed.
3. Buildings:
   - a. Decrease energy requirements of buildings, and
   - b. Minimize functional and economic obsolesces of facilities
4. Parks:
5. New buildings
6. Evaluate financing capital projects, estimated costs in excess of $50,000 and give consideration to life of asset, its cost and its uniqueness.

D. User fees: When a CIP benefits specific properties or users, these parties will be considered for assessment of a user fee. Such user fees currently are used for collection and treatment of wastewater. A facility that could generate user fees as a sole source of funding is the Transfer Station.

E. Grant Funds: It is the policy of the City Council to encourage the City Administrator and Department Directors to seek grant funds for any and all capital needs. Acceptance of such funds requires City Council approval.

F. Reserve Funds: A reserve fund is a savings account where funds are accumulated in advance over a period of years to finance a CIP. This method of funding has the advantage of spreading the cost over several years and reduces the impact on the tax rate.

G. Impact Fees: New improvements or developments may be assessed impact fees for the cost of public improvements.

City of Saco, Maine
Capital Improvement Plan Policy, Continued

City of Saco, Maine
Capital Improvement Plan Summary

Department	Total Assets	Vehicles	Buildings	Equipment	Replacements 2004	2005	2006	2007	2008	2009
Planning and Code Enforcement	$ 24,500	$ 9,500	$ -	$ 15,000	$ -	$ -	$ 1,016,000	$ 1,020,000	$ -	$ -
Assessing	$ 10,000	$ -	$ -	$ 10,000	$ 30,000	$ 15,000	$ 12,000	$ -	$ -	$ -
Police Department	$ 337,848	$ -	$ -	$ 337,848	$ 10,000	$ 80,000	$ -	$ 60,000	$ 17,500	$ 12,000
Public Works	$ 2,809,176	$ 1,473,879	$ -	$ 1,335,297	$ 112,120	$ 422,000	$ 2,760,500	$ 1,808,500	$ 1,473,000	$ 1,290,000
Recreation Department	$ 153,436	$ 77,076	$ -	$ 76,360	$ -	$ 19,000	$ 35,000	$ 50,000	$ 18,000	$ 30,000
Fire Department	$ 4,767,060	$ 1,992,008	$ 2,240,560	$ 534,492	$ 22,000	$ -	$ 285,500	$ 407,500	$ 304,000	$ 215,000
Other	$ 4,038,100	$ -	$ 3,733,000	$ 305,100	$ 175,500	$ 51,000	$ 1,559,000	$ 565,000	$ 265,000	$ 15,000
Police - Other	$ 3,242,286	$ 152,286	$ 3,090,000	$ -	$ -	$ -	$ 44,000	$ -	$ -	$ -
School Department	$ 18,936,689	$ 956,615	$ 17,441,661	$ 538,413	$ -	$ -	$ 778,200	$ 220,000	$ 388,000	$ -
TOTAL ALL - General Fund	$ 34,319,095	$ 4,661,364	$ 26,505,221	$ 3,152,510						
Total Replacements					**$ 349,620**	**$ 587,000**	**$6,490,200**	**$ 4,131,000**	**$2,465,500**	**$ 1,562,000**

These charts represent only those capital assets of the city and school that have a historical cost of greater than $8,000. All other smaller valued assets have not been included as they would not be budgeted through the capital improvement section of the budget but rather through the operating section of the General Fund Budget. This is due to the fact that they do not meet the criteria established through city policy as a capital asset.

City of Saco, Maine
Capital Improvement Plan Policy, Continued

City of Saco, Maine
Capital Improvement Program Summary
Planning and Code Enforcement Dept.

Asset Number	Asset Description	Year Acquired	Historical Cost	Useful Lives	Year Fully depr.	Replacement Schedule 2004	2005	2006	2007	2008	2009
5	Ford escort	1994	$ 9,500	5	1999	$ -	$ -	$ 16,000	$ -	$ -	$ -
12	Cannon 600 copier	1999	$ 15,000	7	2006	$ -	$ -	$ -	$ 20,000	$ -	$ -
	TOTAL		**$ 24,500**								
	Infrastructure:										
	Saco 67 Business Park construction					$ -	$ -	$ 1,000,000	$ 1,000,000	$ -	$ -
	Amtrak Station					$ -	$ -	$ -	$ -	$ -	$ -
	Total Projected Replacements					**$ -**	**$ -**	**$ 1,016,000**	**$ 1,020,000**	**$ -**	**$ -**

City of Saco, Maine
Capital Improvement Program Summary
Assessing Department

Asset Number	Asset Description	Year Acquired	Historical Cost	Useful Lives	Year Fully depr.	Replacement Schedule 2004	2005	2006	2007	2008	2009
17	Ricoh large format copier	1996	$ 10,000	7	2003	$ -	$ -	$ 12,000	$ -	$ -	$ -
	TOTAL		**$ 10,000**								
	Appraisal conversion/data verification					$ 30,000	$ 15,000	$ -	$ -	$ -	$ -
	Total Projected Replacements					**$ 30,000**	**$ 15,000**	**$ 12,000**	**$ -**	**$ -**	**$ -**

City of Saco, Maine
Capital Improvement Plan Policy, Continued

City of Saco, Maine
Capital Improvement Program Summary
Police Department

Asset Number	Asset Description	Year Acquired	Historical Cost	Useful Lives	Year Fully depr.	Replacement Schedule 2004	2005	2006	2007	2008	2009
	Mobile radios	2000	$ 30,165	3	2003	$ -	$ -	$ -	$ 35,000	$ -	$ -
	Radar units	2000	$ 12,930	3	2003	$ -	$ -	$ -	$ -	$ 17,500	$ -
	Portable radios	2001	$ 19,199	5	2006	$ -	$ -	$ -	$ 25,000	$ -	$ -
	Computers	2002	$ 9,500	5	2007	$ -	$ -	$ -	$ -	$ -	$ 12,000
	TOTAL		**$ 71,794**								
	Infrastructure:										
	Network fiber wiring between city hall and public safety					$ 10,000	$ -	$ -	$ -	$ -	$ -
	Pump Station					$ -	$ 80,000	$ -	$ -	$ -	$ -
	Total Projected Replacements					**$ 10,000**	**$ 80,000**	**$ -**	**$ 60,000**	**$ 17,500**	**$ 12,000**

City of Saco, Maine
Capital Improvement Program Summary
Public Works Department

Asset Number	Asset Description	Year Acquired	Historical Cost	Useful Lives	Year fully depr.	Replacement Schedule 2004	2005	2006	2007	2008	2009
200	sidewalk plow	1998	$ 50,000.00	5	2003	$ -	$ -	$ 55,000	$ -	$ -	$ -
207	Int'l 4700 utility truck	1999	$ 36,190.00	5	2004	$ -	$ -	$ -	$ -	$ 45,000	$ -
209	Ford F550 dump truck	1999	$ 40,000.00	5	2004	$ -	$ -	$ -	$ -	$ 45,000	$ -
211	sewer rodder	1992	$ 14,166.00	5	1997	$ -	$ -	$ -	$ 15,000	$ -	$ -
212	air compressor	1981	$ 8,500.00	5	1986	$ -	$ -	$ -	$ 9,500	$ -	$ -
213	6640 tractor	1996	$ 41,564.00	10	2006	$ -	$ -	$ -	$ -	$ 45,000	$ -
215	Versa boom	1999	$ 17,565.00	5	2004	$ -	$ -	$ -	$ 20,000	$ -	$ -

City of Saco, Maine
Capital Improvement Plan Policy, Continued

223	Int'l dump truck with plow and wing	1996	$ 70,500.00	5	2001	$ -	$ -	$ 75,000	$ -	$ -	$ -
225	GMC street sweeper and chassis	1998	$ 132,872.00	10	2008	$ -	$ -	$ -	$ -	$ -	$ -
228	John Deere 624G loader with plow and wing	1996	$ 114,000.00	10	2006	$ -	$ -	$ -	$ -	$ -	$ 120,000
229	Int'l dump truck with plow and wing	1999	$ 49,200.00	5	2004	$ -	$ -	$ -	$ 55,000	$ -	$ -
232	Int'l dump truck	1995	$ 82,380.00	5	2000	$ -	$ -	$ 85,000	$ -	$ -	$ -
238	Flannegan FW sign shop	1997	$ 18,539.00	5	2002	$ -	$ -	$ -	$ 20,000	$ -	$ -
241	Ford F550 rack body	1999	$ 43,000.00	5	2004	$ -	$ -	$ -	$ 45,000	$ -	$ -
242	John Deere 595D excavator	1994	$ 187,000.00	10	2004	$ -	$ -	$ 200,000	$ -	$ -	$ -
243	FMC jet sprayer	1987	$ 13,600.00	5	1992	$ -	$ -	$ -	$ 15,000	$ -	$ -
248	Int'l dump truck with plow and wing	1999	$ 50,212.00	5	2004	$ -	$ -	$ -	$ 55,000	$ -	$ -
250	GMC rack body crew cab	1992	$ 22,008.00	5	1997	$ 8,000	$ -	$ -	$ -	$ -	$ -
260	Caterpillar 416 Backhoe	1988	$ 36,000.00	10	1998	$ -	$ -	$ -	$ 45,000	$ -	$ -
265	Salsco sidewalk paver	1989	$ 10,000.00	5	1994	$ -	$ -	$ 15,000	$ -	$ -	$ -
268	Vermeer brush chipper	1991	$ 15,221.00	5	1996	$ -	$ -	$ 17,500	$ -	$ -	$ -
269	Int'l sewer equipment vehicle	1981	$ 12,000.00	5	1986	$ -	$ -	$ -	$ 15,000	$ -	$ -
270	Chasis recycling truck	1997	$ 89,159.00	5	2002	$ -	$ -	$ 95,000	$ -	$ -	$ -
279	IH recycling truck	1991	$ 59,787.00	5	1996	$ -	$ -	$ -	$ 75,000	$ -	$ -
281	Holder sidewalk plow	1993	$ 46,200.00	5	1998	$ -	$ -	$ -	$ 50,000	$ -	$ -
293	Ford camera truck	1991	$ 28,000.00	5	1996	$ -	$ -	$ -	$ 30,000	$ -	$ -
296	Bobcat skid steer	1997	$ 15,397.00	10	2007	$ -	$ -	$ -	$ -	$ -	$ 20,000
340	Mohawk 7.5 ton vehicle lift	1995	$ 8,800.00	5	2000	$ -	$ -	$ 10,000	$ -	$ -	$ -
342	Spanco free standing jib crane	1997	$ 17,580.00	10	2007	$ -	$ -	$ -	$ -	$ -	$ 18,000
353	Cives Horizontal Baler	1990	$ 24,928.00	10	2000	$ -	$ -	$ -	$ 28,000	$ -	$ -
361	3 30CY rolloffs	1993	$ 14,085.00	5	1998	$ -	$ -	$ -	$ 18,000	$ -	$ -
380	Sharp digital photocopier	1999	$ 21,339.00	7	2006	$ -	$ -	$ -	$ -	$ 25,000	$ -
422	Chevrolet R-30 pick up	1983	$ 11,500.00	5	1988	$ -	$ -	$ 15,000	$ 15,000	$ -	$ -
	Dump truck w/ plow and wing	2000	$ 80,000.00	5	2005	$ -	$ -	$ -	$ 85,000	$ -	$ -
	Dump truck w/ plow and wing	2000	$ 75,572.00	5	2005	$ -	$ -	$ -	$ -	$ 85,000	$ -
	Dump truck w/ plow and wing	2000	$ 79,345.00	5	2005	$ -	$ -	$ -	$ -	$ -	$ 85,000
	Chevy Tahoe	2001	$ 24,950.00	5	2006	$ -	$ -	$ -	$ -	$ 28,000	$ -
	Loader with snowblower	2001	$ 210,150.00	10	2011	$ -	$ -	$ -	$ -	$ -	$ -
	Salt shed					$ -	$ -	$ 225,000	$ -	$ -	$ -
	truck and sander	2002	$ 47,667.00	5	2007	$ -	$ -	$ -	$ -	$ -	$ 50,000
	air compressor	2002	$ 12,205.00	5	2007	$ -	$ -	$ -	$ -	$ -	$ 15,000

City of Saco, Maine
Capital Improvement Plan Policy, Continued

sander	2002	$ 24,512.00	5 2007	$ -	$ -	$ -	$ -	$ -	$	30,000
TOTAL		$ 1,955,693.00								
Street Overlay				$ 7,120	$ 408,000	$ 500,000	$ 500,000	$ 500,000	$	500,000
Storm drain projects				$ -	$ -	$ 100,000	$ 100,000	$ 100,000	$	100,000
Grant match for infrastructure projects (current year MDOT LAP Priject)				$ 65,000	$ -	$ 50,000	$ 65,000	$ 50,000	$	50,000
Industrial Park Rail Road				$ 20,000	$ -	$ 20,000	$ 20,000	$ 20,000	$	20,000
Combined sewer overflow plan				$ -	$ -	$ 150,000	$ 150,000	$ 150,000	$	150,000
Traffic signalization				$ -	$ -	$ 10,000	$ 10,000	$ 10,000	$	10,000
School access roads and parking lots				$ 12,000	$ 14,000	$ 16,000	$ 18,000	$ 20,000	$	22,000
Sidewalk improvements				$ -	$ -	$ 100,000	$ 100,000	$ 100,000	$	100,000
Road Improvements - Route 9				$ -	$ -	$ 272,000	$ -	$ -	$	-
Sidewalk - Route 112				$ -	$ -	$ 250,000	$ -	$ -	$	-
Route 1 Widening				$ -	$ -	$ 500,000	$ 250,000	$ 250,000	$	-
Total Replacements Projected				**$ 112,120**	**$ 422,000**	**$ 2,760,500**	**$ 1,808,500**	**$ 1,473,000**	**$**	**1,290,000**

City of Saco, Maine
Capital Improvement Plan Policy, Continued

City of Saco, Maine
Capital Improvement Program Summary
Recreation Department

Asset Number	Asset Description	Year Acquired	Historical Cost	Useful Lives	Year Fully depr.	Replacement Schedule 2004	2005	2006	2007	2008	2009
455	Toro Groundsmaster 72" mower		$ 13,000	10		$ -	$ -	$ -	$ 15,000	$ -	$ -
461	1988 Chevrolet S-10 Pick up	1988	$ 14,000	5	1993	$ -	$ -	$ -	$ -	$ 18,000	$ -
463	Jacobsen trufcat 72" mower		$ 10,000	10		$ -	$ 19,000	$ 20,000	$ -	$ -	$ -
523	Kubota tractor w/ loader	1993	$ 15,000	10	2003	$ -	$ -	$ 15,000	$ -	$ -	$ -
528	GMC 1 ton truck		$ 26,000	5		$ -	$ -	$ -	$ -	$ -	$ -
	Kubota tractor	2000	$ 12,000	10	2010	$ -	$ -	$ -	$ -	$ -	$ 30,000
	van	2001	$ 12,076	5	2006	$ -	$ -	$ -	$ 15,000	$ -	$ -
	turfcat mower	2001	$ 17,860	5	2006	$ -	$ -	$ -	$ 20,000	$ -	$ -
	TOTAL		$ 119,936								
	Total Replacements Projected					**$ -**	**$ 19,000**	**$ 35,000**	**$ 50,000**	**$ 18,000**	**$ 30,000**

City of Saco, Maine
Capital Improvement Program Summary
Fire Department

Asset Number	Asset Description	Year Acquired	Historical Cost	Useful Lives	Year Fully depr.	Replacement Schedule 2004	2005	2006	2007	2008	2009
543	Ford truck w/ bucket (Bucket 1)	1978	$ 8,500	5	1983	$ -	$ -	$ 20,000	$ -	$ -	$ -
546	Mack Pumper (Engine 3)	1980	$ 71,000	20	2000	$ -	$ -	$ -	$ 210,000	$ -	$ -
548	International Loadster (Engine 7)	1971	$ 16,000	20	1991	$ -	$ -	$ 25,000	$ -	$ -	$ -
549	International Tank Truck (Engine 5)	1968	$ 9,490	20	1988	$ -	$ -	$ -	$ -	$ 25,000	$ -
551	Mack Fire Truck (Engine 1)	1985	$ 88,898	20	2005	$ -	$ -	$ -	$ 100,000	$ -	$ -
552	Mack MS-200P Truck (Engine 2)	1990	$ 113,210	20	2010	$ -	$ -	$ -	$ -	$ -	$ -

City of Saco, Maine
Capital Improvement Plan Policy, Continued

553	Frht Center State (Engine 6)	1993	$ 167,520	20	2013	$ -	$ -	$ -	$ -	$ -	$ -
554	Chevrolet Caprice (Service 2)	1992	$ 14,000	5	1997	no cost to city - old police department cruiser				$ -	$ -
555	Ford F350 Ambulance (Rescue 2)	1994	$ 71,690	10	2004	$ -	$ -	$ 102,000	$ -	$ -	$ -
556	Ferrara Pumper Truck (Engine 4)	1996	$ 174,450	20	2016	$ -	$ -	$ -	$ -	$ -	$ -
557	Chevrolet Caprice (Service 3)	1996	$ 17,000	5	2001	no cost to city - old police department cruiser				$ -	$ -
558	Ford Rescue E450 (Rescue 1)	1998	$ 86,750	10	2008	$ -	$ -	$ -	$ -	$ -	$ 100,000
559	Ferrara Pumper Truck (Engine 8)	1999	$ 208,000	20	2019	$ -	$ -	$ -	$ -	$ -	$ -
560	Central Station - Thornton Avenue	1970	$ 1,053,199	40	2010	$ -	$ -	$ -	$ -	$ -	$ -
561	North Saco sub station	1976	$ 81,020	40	2016	$ -	$ -	$ -	$ -	$ -	$ -
562	Camp Ellis station	1991	$ 453,700	40	2031	$ -	$ -	$ -	$ -	$ -	$ -
563	Bayview Fire Station	1992	$ 414,641	40	2032	$ -	$ -	$ -	$ -	$ -	$ -
564	Old Camp Ellis Station	1970	$ 83,000	40	2010	$ -	$ -	$ -	$ -	$ -	$ -
565	5 computers		$ 18,322	3		$ -	$ -	$ -	$ 20,000	$ -	$ -
567	5800' of 2 1/2" hose		$ 9,860	5		$ -	$ -	$ 10,000	$ -	$ -	$ -
569	7300' of 4" hose		$ 28,470	5		$ -	$ -	$ -	$ 30,000	$ -	$ -
570	3000' of 5" hose		$ 18,000	5		$ -	$ -	$ -	$ -	$ 20,000	$ -
571	24 Scott Air Packs		$ 56,640	5		$ -	$ -	$ -	$ -	$ -	$ 65,000
572	32 MSA Air Packs		$ 9,600	5		$ -	$ -	$ -	$ -	$ -	$ 15,000
573	85 Air bottles		$ 25,000	5		$ -	$ -	$ -	$ -	$ 28,000	$ -
574	SCBA Air System		$ 16,810	5		$ -	$ -	$ -	$ -	$ 20,000	$ -
585	7 forestry		$ 10,150	5		$ -	$ -	$ -	$ -	$ 15,000	$ -
588	90 Minitor II pagers w/ charger		$ 31,500	5		$ -	$ -	$ -	$ -	$ -	$ 35,000
589	32 portables		$ 13,600	5		$ -	$ -	$ -	$ 17,500	$ -	$ -
590	5 Life Packs		$ 27,500	5		$ -	$ -	$ 30,000	$ -	$ -	$ -
591	10 Life Packs		$ 85,000	5		$ -	$ -	$ -	$ -	$ 100,000	$ -
593	North Saco Sation misc. equipment	1986	$ 9,795	5	1991	$ -	$ -	$ 12,500	$ -	$ -	$ -
594	Camp Ellis Gamewell alarm panel	1986	$ 15,000	5	1991	$ -	$ -	$ 18,000	$ -	$ -	$ -
596	Camp Ellis spare alarm boxes	1986	$ 10,000	5	1991	$ -	$ -	$ 12,000	$ -	$ -	$ -
599	Camp Ellis 30 sets callmen gear	1986	$ 9,000	5	1991	$ -	$ -	$ 11,000	$ -	$ -	$ -
601	Camp Ellis misc equipment	1986	$ 42,075	5	1991	$ -	$ -	$ 45,000	$ -	$ -	$ -
	Fire pumper truck	2000	$ 208,000	20	2020	$ -	$ -	$ -	$ -	$ -	$ -
	Ford Explorer	2000	$ 26,000	5	2005	$ -	$ -	$ -	$ 30,000	$ -	$ -
	Credit Union Building - bldg. Addition	2000	$ 155,000	40	2040	$ -	$ -	$ -	$ -	$ -	$ -
	jaws of life - extrication	2001	$ 23,976	5	2006	$ -	$ -	$ -	$ -	$ 26,000	$ -

City of Saco, Maine
Capital Improvement Plan Policy, Continued

bucket truck	2001	$ 65,694	5	2006	$ -	$ -	$ -	$ -	$ 70,000	$ -
ladder truck	2003	$ 600,000	20	2023	$ -	$ -	$ -	$ -	$ -	$ -
radio frequency	2004				$ 22,000	$ -	$ -	$ -	$ -	$ -
TOTAL		$ 4,647,060								
Total Replacements Projected					**$ 22,000**	**$ -**	**$ 285,500**	**$ 407,500**	**$ 304,000**	**$ 215,000**

City of Saco, Maine
Capital Improvement Program Summary
Other

Asset Number	Asset Description	Year Acquired	Historical Cost	Useful Lives	Year Fully depr.	Replacement Schedule 2004	2005	2006	2007	2008	2009
602	City Hall - Main and Cutts	1970	$ 2,297,000	40	2010	$ -	$ 10,000	$ -	$ -	$ -	$ -
603	Annex Building Cutts	1970	$ 224,000	40	2010	$ -	$ -	$ -	$ -	$ -	$ -
605	Young School Playstructures	1990	$ 65,000	15	2005	repaired 2003	$ -	$ -	$ -	$ -	$ -
606	Burns School Playstructures	1992	$ 55,000	15	2007	repaired 2003	$ -	$ -	$ -	$ -	$ -
607	Diamond Riverside Playstructures	1970	$ 30,000	15	1985	repaired 2003	$ -	$ -	$ -	$ -	$ -
608	Peperrell Park Playstructures	1997	$ 35,000	15	2012	$ -	$ -	$ -	$ -	$ -	$ -
609	Peperrell Park Fit course	1990	$ 5,000	15	2005	$ -	$ 10,000	$ -	$ -	$ -	$ -
616	Memorial Field Tennis Courts	1996	$ 40,000	15	2011	$ -	$ -	$ -	$ -	$ -	$ -
617	Saco Middle School Tennis Courts	1997	$ 40,000	15	2012	$ -	$ -	$ -	$ -	$ -	$ -
618	Young School Tennis Courts	1970	$ 25,000	15	1985	$ -	$ -	$ 30,000	$ -	$ -	$ -
	Superintendent's Office Building	2002	$ 225,000	40	2042	$ -	$ -	$ -	$ -	$ -	$ -
635	Pubic Works Garage	1970	$ 559,000	40	2010	$ -	$ -	$ -	$ -	$ -	$ -
636	Community Center- Common	1970	$ 206,000	40	2010	$ 10,000	$ -	$ -	$ -	$ -	$ -
637	Senior Center - School street	1970	$ 222,000	40	2010	$ -	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000
	Young School Field Fence	2000	$ 10,100	15	2015	$ -	$ -	$ -	$ -	$ -	$ -

City of Saco, Maine
Capital Improvement Plan Policy, Continued

TOTAL	**$ 4,038,100**						
Microfilming- archival of records		$ -	$ 14,000	$ 14,000	$ -	$ -	$ -
Document scanning		$ -	$ 17,000	$ -	$ -	$ -	$ -
Athletic field construction at the landfill		$ 150,000	$ -	$ 250,000	$ 250,000	$ 250,000	$ -
Per Technology Plan of City:							
Network Modernization		$ 15,500	$ -	$ 450,000	$ -	$ -	$ -
Installation of Telecommunications and Network Architecture		$ -	$ -	$ 300,000	$ 75,000	$ -	$ -
Information Management		$ -	$ -	$ 300,000	$ 150,000	$ -	$ -
GIS Development		$ -	$ -	$ 75,000	$ 75,000	$ -	$ -
Internet Architecture		$ -	$ -	$ 125,000	$ -	$ -	$ -
Total Replacements Projected		**$ 175,500**	**$ 51,000**	**$ 1,559,000**	**$ 565,000**	**$ 265,000**	**$ 15,000**

City of Saco, Maine
Capital Improvement Program Summary
Police- Other

Asset Number	Asset Description	Year Acquired	Historical Cost	Useful Lives	Year Fully depr.	Replacement Schedule 2004	2005	2006	2007	2008	2009
619	Chevrolet Caprice	1998	$ 19,000	5	2003	$ -	$ -	$ 24,000	$ -	$ -	$ -
620	Ford Crown Victoria	1998	$ 20,011	5	2003	$ 22,500	$ -	$ -	$ -	$ -	$ -
621	Ford Crown Victoria	1998	$ 20,011	5	2003	$ 22,500	$ -	$ -	$ -	$ -	$ -
622	Ford Crown Victoria	1998	$ 20,011	5	2003	$ 22,500	$ -	$ -	$ -	$ -	$ -
623	Nissan Altima	1999	$ 11,183	5	2004	$ -	$ -	$ 20,000	$ -	$ -	$ -
624	Ford Crown Victoria	1999	$ 20,690	5	2004	$ -	$ 25,000	$ -	$ -	$ -	$ -
625	Ford Crown Victoria	1999	$ 20,690	5	2004	$ -	$ 25,000	$ -	$ -	$ -	$ -
626	Ford Crown Victoria	1999	$ 20,690	5	2004	$ -	$ 25,000	$ -	$ -	$ -	$ -
634	Police Station including antenna	1996	$ 3,090,000	40	2036	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL		**$ 3,242,286**								
	Included in operating budget and not CIP					$ (67,500)	$ (75,000)				
	Total Replacements Projected					**$ -**	**$ -**	**$ 44,000**	**$ -**	**$ -**	**$ -**

City of Saco, Maine
Capital Improvement Plan Policy, Continued

City of Saco, Maine
Capital Improvement Program Summary
School Department

Asset Number	Asset Description	Year Acquired	Historical Cost	Useful Lives	Year Fully depr.	Replacement Schedule 2004	2005	2006	2007	2008	2009
Sch 1	Saco Middle School	1974	$ 7,843,848	40	2014	$ -	$ -	$ -	$ 25,000	$ 23,000	$ -
Sch 2	Burns School	1962	$ 5,776,051	40	2002	$ -	$ -	$ 98,200	$ 15,000	$ -	$ -
Sch 3	Fairfield School	1961	$ 2,217,216	40	2001	$ -	$ -	$ -	$ 50,000	$ 20,000	$ -
Sch 4	Young School	1955	$ 1,604,546	40	1995	$ -	$ -	$ 100,000	$ 10,000	$ 75,000	$ -
Sch 5	Fairfield computer equipment	1996	$ 21,983	3	1999	to be replaced gradually through operating budget				$ -	$ -
Sch 8	Fairfield computer equipment	1999	$ 28,599	3	2002	to be replaced gradually through operating budget				$ -	$ -
Sch 9	Young computer equipment	1996	$ 23,686	3	1999	to be replaced gradually through operating budget				$ -	$ -
Sch 11	Young computer equipment	1998	$ 8,792	3	2001	to be replaced gradually through operating budget				$ -	$ -
Sch 12	Young computer equipment	1999	$ 18,432	3	2002	to be replaced gradually through operating budget				$ -	$ -
Sch 13	Burns computer equipment	1996	$ 18,734	3	1999	to be replaced gradually through operating budget				$ -	$ -
Sch 15	Burns computer equipment	1998	$ 40,010	3	2001	to be replaced gradually through operating budget				$ -	$ -
Sch 16	Burns computer equipment	1999	$ 60,621	3	2002	to be replaced gradually through operating budget				$ -	$ -
Sch 17	Saco Middle computer equipment	1996	$ 58,239	3	1999	to be replaced gradually through operating budget				$ -	$ -
Sch 18	Saco Middle computer equipment	1997	$ 12,547	3	2000	to be replaced gradually through operating budget				$ -	$ -
Sch 19	Saco Middle computer equipment	1998	$ 43,319	3	2001	to be replaced gradually through operating budget				$ -	$ -
Sch 20	Saco Middle computer equipment	1999	$ 37,946	3	2002	to be replaced gradually through operating budget				$ -	$ -
Sch 21	Central Office computer equipment	1996	$ 2,095	3	1999	to be replaced gradually through operating budget				$ -	$ -
Sch 23	Central Office computer equipment	1998	$ 17,531	3	2001	to be replaced gradually through operating budget				$ -	$ -
Sch 24	Central Office computer equipment	1999	$ 11,243	3	2002	to be replaced gradually through operating budget				$ -	$ -
Sch 25	School Bus	1996	$ 47,905	5	2001	$ -	$ -	$ 60,000	$ -	$ -	$ -
Sch 26	School Bus	1995	$ 44,605	5	2000	$ -	$ -	$ 60,000	$ -	$ -	$ -
Sch 27	School Bus	1999	$ 55,000	5	2004	$ -	$ -	$ -	$ -	$ 60,000	$ -
Sch 30	School Bus	1994	$ 42,625	5	1999	$ -	$ -	$ 60,000	$ -	$ -	$ -
Sch 33	School Bus	1997	$ 49,610	5	2002	$ -	$ -	$ -	$ 60,000	$ -	$ -
Sch 34	School Bus	1994	$ 42,625	5	1999	$ 60,000	$ -	$ -	$ -	$ -	$ -
Sch 37	School Bus	1998	$ 51,755	5	2003	$ -	$ -	$ -	$ -	$ 60,000	$ -
Sch 38	School Bus	1997	$ 49,610	5	2002	$ -	$ -	$ -	$ 60,000	$ -	$ -
Sch 39	School Bus	1995	$ 44,605	5	2000	$ -	$ -	$ 60,000	$ -	$ -	$ -

City of Saco, Maine
Capital Improvement Plan Policy, Continued

Sch 40 School Bus	1998	$	51,755	5	2003	$ -	$ -	$ -	$ -	$ 60,000	$ -
Sch 42 School Bus	1996	$	47,905	5	2001	$ -	$ -	$ 60,000	$ -	$ -	$ -
Sch 44 School Bus	1999	$	55,000	5	2004	$ -	$ -	$ -	$ -	$ 60,000	$ -
Sch 46 Caravan	1996	$	14,000	5	2001	$ -	$ -	$ 30,000	$ -	$ -	$ -
Sch 47 Caravan	1996	$	14,000	5	2001	$ -	$ -	$ 30,000	$ -	$ -	$ -
Computer Equipment	2000	$	70,496	3	2003	$ -	$ -	$ 80,000	$ -	$ -	$ -
Furniture	2000	$	25,815	7	2007	$ -	$ -	$ -	$ -	$ 30,000	$ -
Equipment	2000	$	11,498	5	2005	$ -	$ -	$ 15,000	$ -	$ -	$ -
2 Vehicles	2000	$	27,000	5	2005	$ -	$ -	$ 30,000	$ -	$ -	$ -
Photocopier	2000	$	31,622	5	2005	$ -	$ -	$ 35,000	$ -	$ -	$ -
School Bus	2000	$	54,330	5	2005	$ -	$ -	$ 60,000	$ -	$ -	$ -
TOTAL ALL SCHOOL FIXED ASSETS	**$ 18,677,199**										
Included in Operating Budget not CIP						$ (60,000)					
Total Replacements Projected						**$ -**	**$ -**	**$ 778,200**	**$ 220,000**	**$ 388,000**	**$ -**

GLOSSARY

City of Saco, Maine
Glossary

Accrual basis of accounting – A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Activity Center – the basic operational organization for which costs are defined and measurable activities or functions are performed.

Annual Budget – a budget applicable to a single fiscal year.

Appropriation – an authorization granted by the City Council to a specified unit of City government to incur obligations and make expenditures of resources.

Assessment – the official valuation of property for purposes of taxation.

Basis of accounting – The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid).

Bond – a written promise to pay a specified sum of money (called principal) at a specified date in the future, plus periodic interest at a specified rate. In the budget document these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. General Obligation Bonds are debt approved by voter referendum to which the full faith and credit of the City is pledged.

Budget – a plan for the acquisition and allocation of resources to accomplish specified purposes. The term may be used to describe special purpose fiscal plans or parts of a fiscal plan, such as “the budget of the Finance Department,” “the Capital Budget” or it may relate to a fiscal plan for an entire jurisdiction, such as “the budget of the City of Saco, Maine.”

Budgetary basis of accounting – The method used to determine when revenues and expenditures are recognized for budgetary purposes.

Business-type Activities – One of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Capital – a category of account codes which identify major expenditures of public funds, beyond maintenance and operating costs, for procurement of items such as vehicles, computer equipment, office furniture, and the acquisition or construction of a needed physical facility.

Capital Assets – Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital Improvement Program (CIP) – a document which provides a prioritization and orderly implementation of short and long range plans for land acquisition and construction of capital projects. It further provides for the scheduling of the associated expenditures over a period of several years in order to maximize the use of public funds. The first year of the program represents the proposed capital budget for that fiscal year. The schedule is based on a series of priorities which take into consideration the respective projects' function and urgency. In addition, special consideration is given to the projects' relation to other improvements and plans, and the City's current anticipated financial capacity. The Capital Improvement Program is updated annually, at which time the schedule and the projects are reevaluated, new or deferred projects are added, and the time frame is extended by one additional fiscal year.

Capital Outlays – expenditures which result in the acquisition of or an addition to fixed assets.

Carry-over Funds – carry-over funds are the result of unspent appropriations in the prior year, new growth, the expansion of the tax base beyond what was projected and increased revenues over estimated amounts. They are brought forward from the preceding fiscal year reserves. Appropriated carry-over funds are known as uncommitted/unreserved fund balance.

Cash basis of accounting – Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

Cash Management – a conscious effort to manage cash flows in such a way that interest and penalties paid are minimized and interest earned is maximized. Checks received are deposited the same day, bills are paid no sooner than the due date unless discounts can be obtained by paying earlier, future needs for cash are determined with exactness and cash on hand not needed immediately is invested in short term interest-bearing securities.

Comparative data – Information from prior fiscal periods provided to enhance the analysis of financial data of the current fiscal period.

Comprehensive annual financial report (CAFR) – A financial report that encompasses all funds and component units of the government. The CAFR should contain (a) the basis financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information from more than one fund or component unit, and (c) individual fund statements as needed. The CFR is the governmental unit's official annual report and also should contain introductory information, schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, and statistical data.

Contingency Account – a budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Cost – the amount of money or value exchanged for property or services.

County Tax – the County's tax assessment is levied annually on the assessment values for each municipality located in the County. Assessment values are established annually by the State of Maine Revenue Service for each municipality. Taxes are payable on September 1 of each year. Interest on unpaid taxes commence sixty days after the due date at a rate established annually by the State of Maine Revenue Service.

Debt – an obligation resulting from the borrowing of money.

Debt Service – the accounting for payments of principal and interest on long-term debt.

Deficit – (1) the excess of the liabilities of a fund over its assets. (2) the excess of expenditures over revenues during an accounting period.

Department – a separate functional and accounting entity within a certain fund type.

Designated Fund Balance – funds approved and set aside for a specific defined purpose, by the City Council, from the City's overall fund balance.

Economic resources measurement focus – measurement focus under which the aim of a set of financial statements is to report all inflows, outflows, and balances affecting or reflecting an entity's net assets. The economic resources measurement focus is used for proprietary and fiduciary funds, as well as for government-wide financial reporting.

Effectiveness – Term used in connection with the evaluation of internal controls and performance measurement. The degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

Encumbrance – a reservation of funds for an anticipated expenditure prior to actual payment for an item. Funds usually are reserved or encumbered once a contracted obligation has been signed for an item, but prior to the cash payment actually being dispersed.

Employee Benefits – the employee benefit expenditures included in the budget are the City's share of an employees fringe benefits. These include FICA (Social Security), health insurance, life insurance, retirement, unemployment, disability insurance, worker's compensation, most of which are paid through salary banded premiums.

Expenditure – a decrease in net financial resources. Expenditures include payment in cash for current operating expenses, debt service and capital outlays.

Expenses – charges incurred, whether paid or unpaid, for operations, maintenance, interest and other charges which are presumed to benefit the current fiscal year.

Fiduciary Funds – funds used to account for assets held by the government as trustee or agent and that cannot be used to support the government's own programs.

Fiscal Year – in the City of Saco, the twelve months beginning July 1 and ending the following June 30. (The Federal government's fiscal year begins October 1.)

Fund – a fiscal and accounting entity with a self-balancing set of accounts which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance – the excess of a fund's assets over its liabilities and reserves. The excess balance is often referred to as "surplus."

Fund financial statements – Basic financial statements presented on the basis of funds. Term used in contrast with government-wide financial statements.

Generally Accepted Accounting Principles – government accounting and financial reporting is guide by what are referred to as "generally accepted accounting principles" (GAAP) applicable to governmental units. These standards were formulated through the voluntary action of several professional groups and are evaluated and updated by the Government Accounting Standards Board (GASB).

General Fund – accounts for the general operations of the City. This fund accounts for all financial transactions and resources not required to be accounted for in an enterprise fund.

Goal – a general statement of purpose. A goal provides a framework within which the program unit operates; it reflects realistic constraints upon the unit providing the service. A goal statement speaks generally toward end results rather than toward specific actions.

Governmental activities – Activities generally financed through taxes, intergovernmental revenues, and other nonexchange revenues. These activities are usually reported in governmental funds and internal service funds.

Governmental Accounting Standards Board (GASB) – The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Government Finance Officers Association (GFOA) – An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.

Governmental funds – Funds generally use to account for tax-supported activities. There are five types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Independent auditor – Auditors who are independent, both in fact and appearance, of the entities they audit.

Independent auditor's report – The official written communication of the results of an audit. In a financial audit, the independent auditor's report typically will offer (or disclaim) an opinion on whether a set of financial statements is fairly presented in conformity with GAAP (or some other comprehensive basis of accounting).

Infrastructure – Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

Liability – debt or other legal obligations arising out of transactions in the past that must be paid or refunded at some future date, not including encumbrances.

Line item – a specific expenditure category within an agency budget, e.g., rent, travel, telephone, postage, printing, or office supplies. Defined by an account number.

Modified accrual basis of accounting – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Modified approach – The election not to depreciate infrastructure assets that are part of a network or subsystem of a network that meet two specific requirements. First, the government manages the eligible infrastructure assets using an asset management system that has certain specified characteristics; second, the government documents that the eligible infrastructure assets are being preserved approximately at (or above) a condition level established and disclosed by the government.

Object – A term used in connection with the classification of expenditures. The article purchased or the service obtained, rather than the purpose for which the article or service was purchased or obtained.

Objective – a statement of purpose defined more specifically than a goal. (A goal may subsume several related objectives.) An objective normally indicates anticipated levels of achievement and is usually time limited and quantifiable. Within the objective, specific statements with regard to targets and/or standards often are included.

Obligations – amounts which the City may be required to meet out of its resources.

Operating Expenditures – a category of recurring expenses, other than salaries and capital equipment costs, which covers expenditures necessary to maintain facilities, collect revenues, provide services and otherwise carry out the City's goals. Typical line items are supplies, printing, postage, and utilities.

Permanent Funds - A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs. That is, for the benefit of the government or its citizenry.

Personnel Services – a category of account codes which identified various classification of wages, and salaries and overtime expenses.

Position - a group of duties and responsibilities, as prescribed by an office or department, to be performed by a person on a full-time, part-time and/or temporary basis. The following items relate to positions and the funding of the various types of positions. The status of a position is not to be confused with the status of the employee. For the purpose of the City's budget, the following definitions are used solely in describing the status and funding of positions:

-A regular employee is any non-probationary employee of the City who is other than a temporary employee, and may be part time or full time.

-A part time employee is an individual who is assigned regular working hours of less than 37.5 hours per work week.

-A seasonal/temporary employee is an individual who performs a seasonal or temporary job in other than regular status and does not receive fringe benefits.

Public Hearing – a scheduled meeting or time specifically set aside to provide an opportunity for citizens to discuss their feelings about a particular issue. Prior to a public hearing, the scheduled date and time, as well as the subject, must be advertised.

Reserve – an account which records a portion of the fund balance which must be segregated for some future use and which is not available for future appropriation or expenditures.

Revenues – funds which the government receives as income. It includes such items as fees from specific services, property taxes, grants and interest income.

Surplus – See Fund Balance.

Unappropriated Fund Balance – fund balance at the close of a fiscal year that is not included in the annual budget.

Undesignated Fund Balance – funds not earmarked for any specific purpose and used at the discretion of the City Council.

Vision Statement – a general statement of the purposes of the City. The vision statement is all inclusive and expresses organizational values and philosophies.