City of Saco, Maine

Adopted Annual Budget

Fiscal Year 2008

City of Saco, Maine
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Fiscal Year 2008 Adopted Budget

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City of Saco, Maine
List Of Principal Officials (Elected and Appointed)
Fiscal Year 2008 Adopted Budget

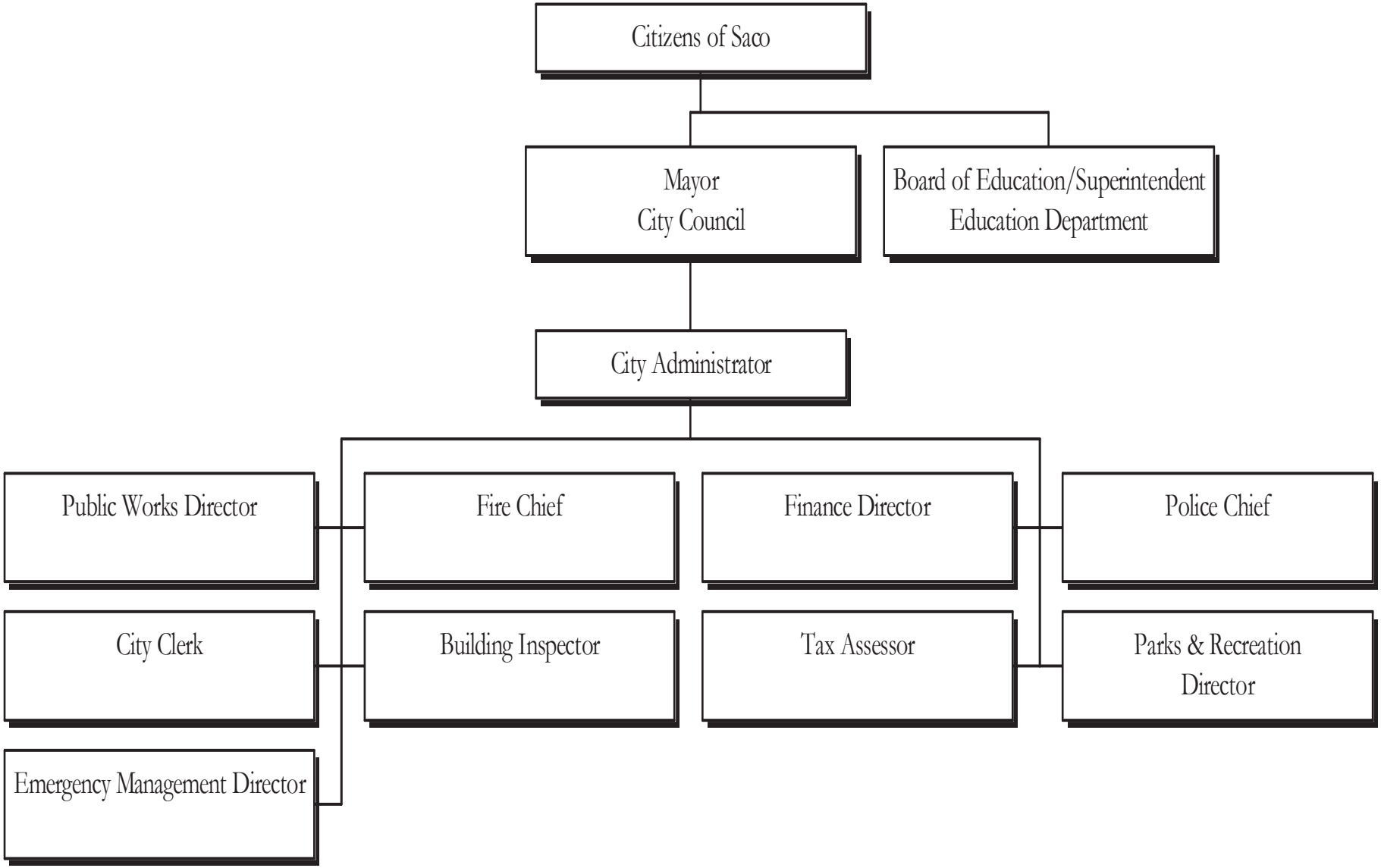
Elected Officials

Mayor	Mark D. Johnston
Council Member – Ward 1	David Tripp
Council Member – Ward 2	Leslie Smith, Jr.
Council Member – Ward 3	Ronald E. Morton
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	Chris Jacques

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	Joseph Hirsch
Information Technology Director	Steve Bedell
Treatment Plant Superintendent	Howard Carter
City Solicitor	Tim Murphy

City of Saco, Maine
Organization Chart
Fiscal Year 2008



City of Saco, Maine
Distinguished Budget Presentation Award 2007

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, 2006. 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, 2006

President

Executive Director

City of Saco, Maine
Executive Summary of the Adopted Fiscal Year 2008 Budget

Introduction

The fiscal year 2008 City of Saco, Maine budget was adopted on April 30, 2007 and is prepared to meet the nine strategic goal areas of the city, which will be detailed later within this document. The budget 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. For a financial detail of the other funds of the city please review the city's Comprehensive Annual Financial Statement which can be found on the city's web site at www.sacomaine.org or in copy at the city's finance office within City Hall. 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 2008 budget totals $45,992,777 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 165 permanent full and part-time personnel have been approved as the total city workforce, as well as various seasonal employees. Also, a total of 273 permanent full and 28 part time personnel have been approved as the total school educational work force.

The executive summary consists of an introduction to the City of Saco, Maine departments and their fiscal year 2008 requests, a summary of projects to be undertaken in the year 2008, insight into the financial basis for the fiscal year 2008 budget, an overview of city fund balances, and a summary of the adopted budget culminating with the fiscal year 2008 tax rate.

City Departments – Functions and 2008 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 2008 budget, which includes the various funds granted to public agencies within the City of Saco. Key Budget Issues: in fiscal year 2008 includes the continued support of city operations with no notable changes over the prior year.

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 2008 includes the continued support of city operations with no notable changes over the prior year.

Finance/Technology- 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 2008 includes the continued support of city operations with no notable changes over the prior year other than the elimination of one customer service representative position due to the lowering of city hall transactions with technological advancements and utilization of the city's web site for processing.

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 2008 includes the continued support of city operations with no notable changes over the prior year.

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 2008 includes the continued support of city operations with no notable changes over the prior year.

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 2008 includes the continued support of the anticipated legal expenditures with the Maine Energy Recovery Company litigation, although the budgeted expenditures have not increased over the prior year.

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 2008 includes increasing the wages within this department due to ratified union contracts to more accurately reflect market wages for these positions.

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 2008 includes the continued support of city operations with no notable changes over the prior year.

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 2008 includes the continued support of city operations with no notable changes over the prior year.

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 2008 includes the continued support of city operations with no notable changes from the prior year.

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 2008 include increased appropriations for contractual agreements on curb side collection for recycling and solid waste.

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 2008 includes the appropriations necessary to boost enrollments in the before and after school care programs as well as introduce and all day kindergarten program to supplement a limited enrollment program being introduced through the school department budget. An increase in revenues for recreation programs of $120,000 can also be seen on the revenue side of the budget as this program is anticipated to increase in numbers with the changes being instituted.

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 2008 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, health insurance cost increases and the introduction of a limited enrollment all day kindergarten program.

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 below prior year levels, with a reduction of $923,388. This reduction was due to the voters recent approval of an infrastructure bond issue of $4,358,848 which included numerous infrastructure projects to be completed throughout the city as well as being mindful of prior years enacted "Public Law 1, An Act to Increase State Share of Education Costs, Reduce Property Taxes and Reduce Government Spending at all Levels" which requires municipalities in Maine to minimize their property tax levy increases based on a state wide formula. In future sections of this document, this Law will be referenced simply as "tax reform." 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 2008 adopted budget.

- Appraisal Data Verification: This funding of $35,000will allow the assessor to continue the city's in-house valuation adjustment and verification of valuations currently being conducted.
- Street Overlay Program: This funding of $283,167 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.
- Ambulance Equipment: This funding of $25,000 is for the purchase of necessary technological equipment to outfit the city's ambulance.
- Traffic light preemption: This funding of $17,589 is for the city to properly equip five more traffic lights within the city With preemption rights.
- Storm Drain Projects: This funding of $62,500 is for the city to maintain various aspects of its storm drain systems during the fiscal year.

Financial Plan

The City's financial plan for 2008 is based on (1) minimal increases in tax liabilities and non-compliance with the State of Maine's prior year enacted "Public Law 1 tax reform" which limits property tax levies throughout the State due to the appropriation of necessary funds for the loss of non-property tax revenues and the increase in expenditures related to the ratification of police union contracts, (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 2008 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 budgeted Expenditures increased by $664,311 or 1.47% in order to accomplish this. However, it is important to note that non-property tax revenues decreased by $1,231,024 or 5.86%. The mil rate is estimated to increased to $13.32 per thousand in comparison to the prior year's $12.73 per thousand. The total tax levy is projected to increase from last years by approximately $1,895,335 or 7.79%. For the first time since it's enactment, the budget was adopted in excess of the LD1 limitation by $404,881 for the purpose of appropriating the necessary funds for the loss of non-property tax revenues and increase in expenditures related to the ratification of the police union contracts.

- 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 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, 2006, the undesignated fund balance was at $4,779,535, or 10.54% of total budgeted 2007 appropriations.

- Balanced budget - Appropriations shall be limited to the total estimated revenues contained therein including the amount to be raised by ad valorem taxes and the unencumbered fund balances estimated to be available at the close of the current fiscal year. 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 2007

The City's General Fund balance is estimated to increase in fiscal year 2007. The Special Revenue Funds, Capital Project Funds and Fiduciary Funds are estimated to end fiscal year 2007 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. 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 2007, and a more detailed summary follows in the body of the budget document.

Beginning Fund Balance 6/30/06:		
Reserved for Encumbrances	$ 272,118	
Reserved for Prepaid Expenses	$ 159,719	
Reserved for Capital Projects	$ 912,072	
Unreserved- Designated	$ 294,645	
Unreserved- Undesignated	$ 4,779,535	$ 6,418,089
Estimated Fiscal Year 2007:		
Non-property tax revenues	$18,911,386	
Property tax revenues	$24,318,424	
Utilization of prior year designated fund balances	$ 1,408,427	
Inter-fund transfers	$ 641,000	$ 45,279,237
Expenditures	$44,056,366	
Inter-fund transfers	$ 572,841	$(44,629,207)
Net increase to total fund balance		**$ 650,030**

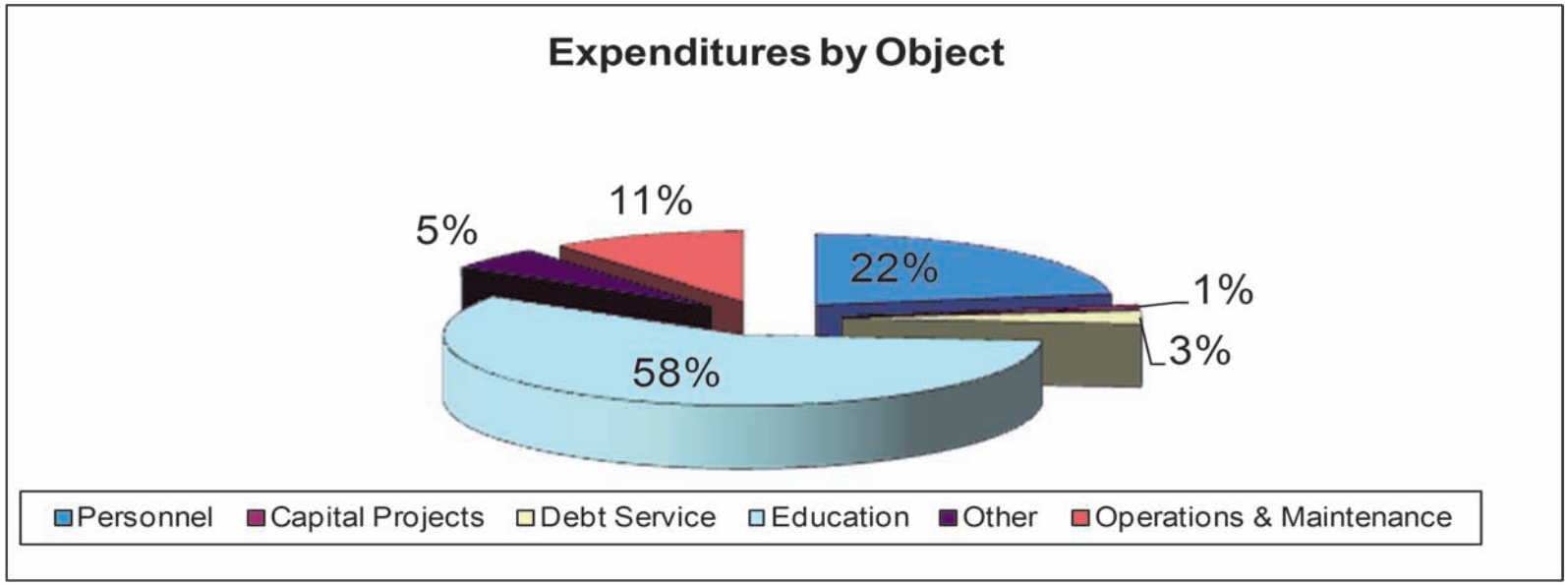
The Beginning and Ending Balance Summary reflects the relatively strong financial position at the beginning and end of 2007. There is estimated to be a slight increase in the city's fund balance level at June 30, 2007. The fund balance level continues to display the city's strong overall financial position for 2008.

Budget Expenditures By Object

General Fund Budget expenditures total $45,992,777 for 2008, which represents a 1.47% increase from 2007 levels. Dividing the General Fund Expenditures by object allocates 22% to Personnel, 58% to Education, 11% to Operations and Maintenance, 3% to Debt Service, 1% to Capital Projects, and 5% to Other.

The increase in personnel costs are attributable to salary increases for non-union employees as well as increases for collective bargaining agreements with eight city bargaining units. The decrease in capital projects is due to the $4,358,848 infrastructure bond that was approved by the voters in November of 2006. Most of these projects will be completed during fiscal year 2008. Debt service expenditures have been increased from last year due to two new equipment lease arrangements that were approved in the fiscal year 2008 budget. 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 decreased only slightly due to the decrease in the budgeted amount of the assessor's overlay, which represents that additional amount, not to exceed 5%, that the assessor can levy for taxes above what is needed to cover total appropriations less non-property tax revenues.

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



Expenditures by object:	FY 2007	Percent of Total	FY 2008	Percent of Total
Personnel	$ 9,714,378	21.43%	$ 10,311,984	22.42%
Capital Projects	$ 1,346,644	2.97%	$ 423,256	.92%
Debt Service	$ 1,338,276	2.95%	$ 1,367,533	2.97%
Education	$ 25,504,018	56.26%	$ 26,618,859	57.88%
Other	$ 2,775,839	6.12%	$ 2,451,602	5.33%
Operations & Maintenance	$ 4,649,311	10.27%	$ 4,819,543	10.48%
Total	**$ 45,328,466**	**100.00%**	**$ 45,992,777**	**100.00%**

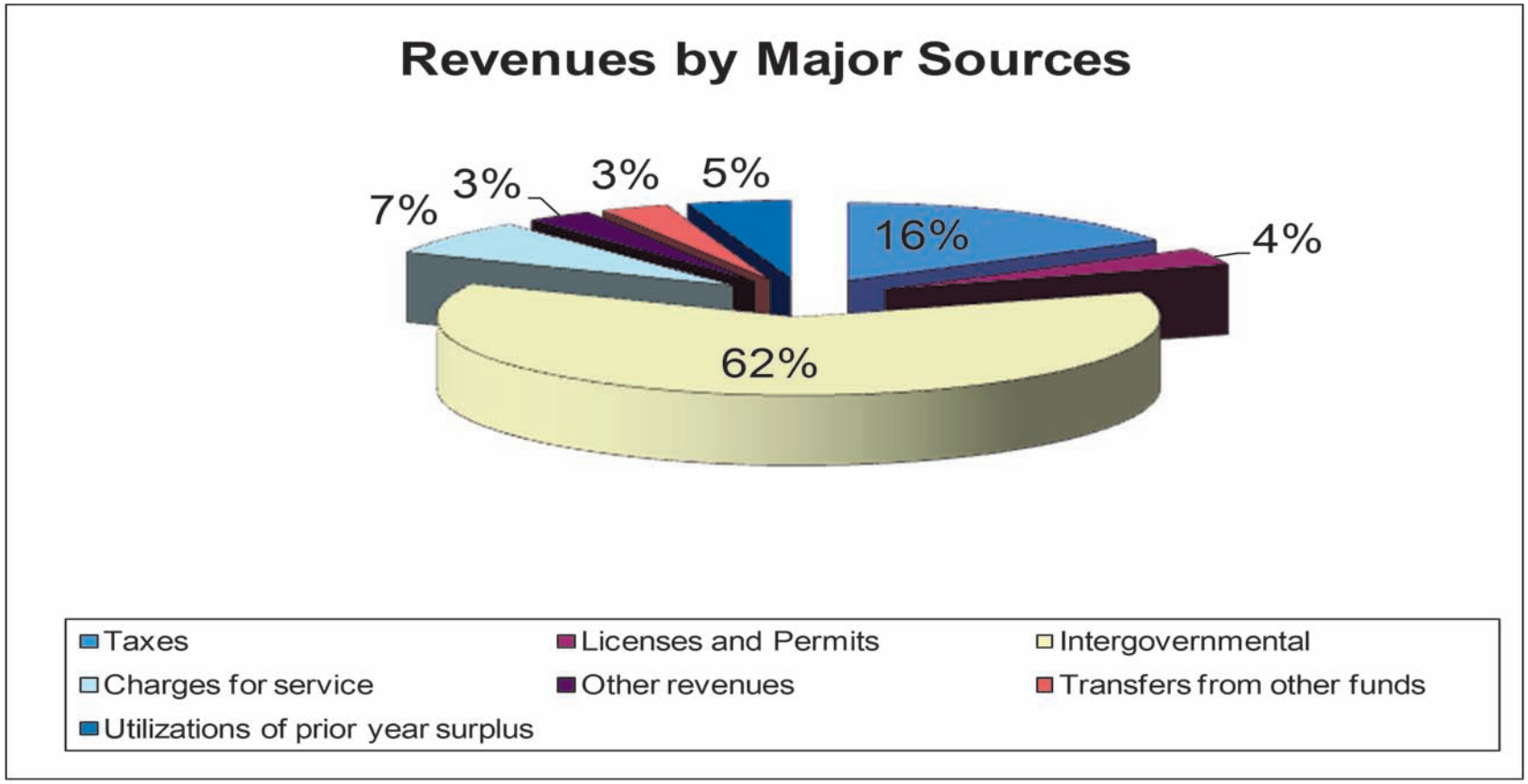
Carry Forward Accounts

Carry forward accounts provide departments an opportunity to use committed 2007 funds for items ordered but undelivered or for projects still in process in 2008. 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 2004, $1,120,488 was designated and carried over for items ranging from equipment purchases to completing various construction projects. In fiscal year 2005 and 2006, $1,007,286 and $912,072 was carried over respectively for the same types of expenditures.

The designated carried forward amount for fiscal year 2007 has not yet been finalized as the year-end and independent audit process has not yet been completed. However, it is estimated that approximately $750,000 of fiscal year 2007 budgeted capital projects and those designated from previous years had not yet been started or completed at June 30, 2007.

Projected Revenue for 2008

The budget adopted by the City Council for 2008 contains $19,779,018 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 non-property tax revenues by major sources:

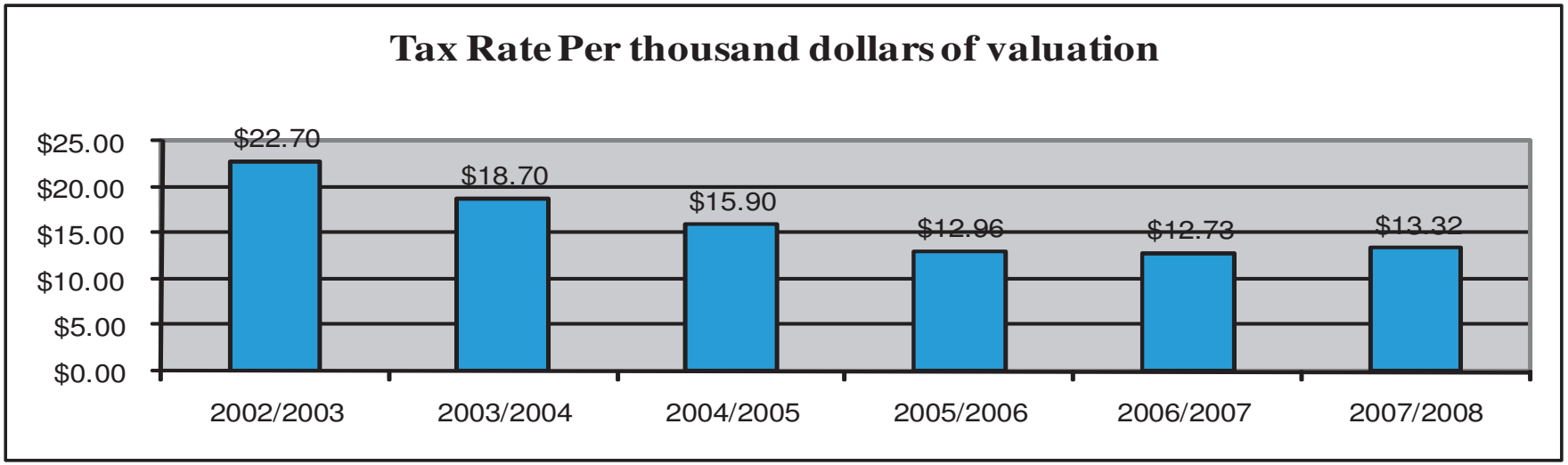


The following table lists non-property tax revenues by major sources, percent and total for the current year and for last year:

Projected Revenue by Major Sources:		FY 2007	Percentage of Total		FY 2008	Percentage of Total
Taxes	$	3,169,000	15.08%	$	3,216,000	16.26%
Licenses and Permits	$	702,628	3.34%	$	703,100	3.55%
Intergovernmental	$	13,636,871	64.91%	$	12,313,890	62.26%
Charges for service	$	785,808	3.74%	$	1,446,944	7.32%
Other revenues	$	378,450	1.81%	$	586,408	2.96%
Transfers from other funds	$	641,000	3.05%	$	601,000	3.04%
Utilization of prior year surplus	$	1,696,285	8.07%	$	911,676	4.61%
Total	**$**	**21,010,042**	**100.00%**	**$**	**19,779,018**	**100.00%**

Tax rate

The city assesses taxes to its citizens directly, based on the valuation of each property owned. The tax rate for 2007 was $12.73 per one thousand dollars of property valuation and the fiscal year 2008 tax rate is estimated to increase to $13.32 per one thousand dollars of property valuation. However, it is also important to note that the city will be adjusting the property values for the entire city with an average 2% increase in order to maintain property values at 95% of the state equalized value. A home valued at $175,000 last year paid property taxes of $2,228. This same home will now be valued at $178,500 and pay property taxes of $2,377, an annual increase in property taxes of $149. A home previously valued at $225,000 paid property taxes of $2,864 last year. This same home will now be valued at $229,500 and pay property taxes of $3,056, an annual increase in property taxes of $192.



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%.

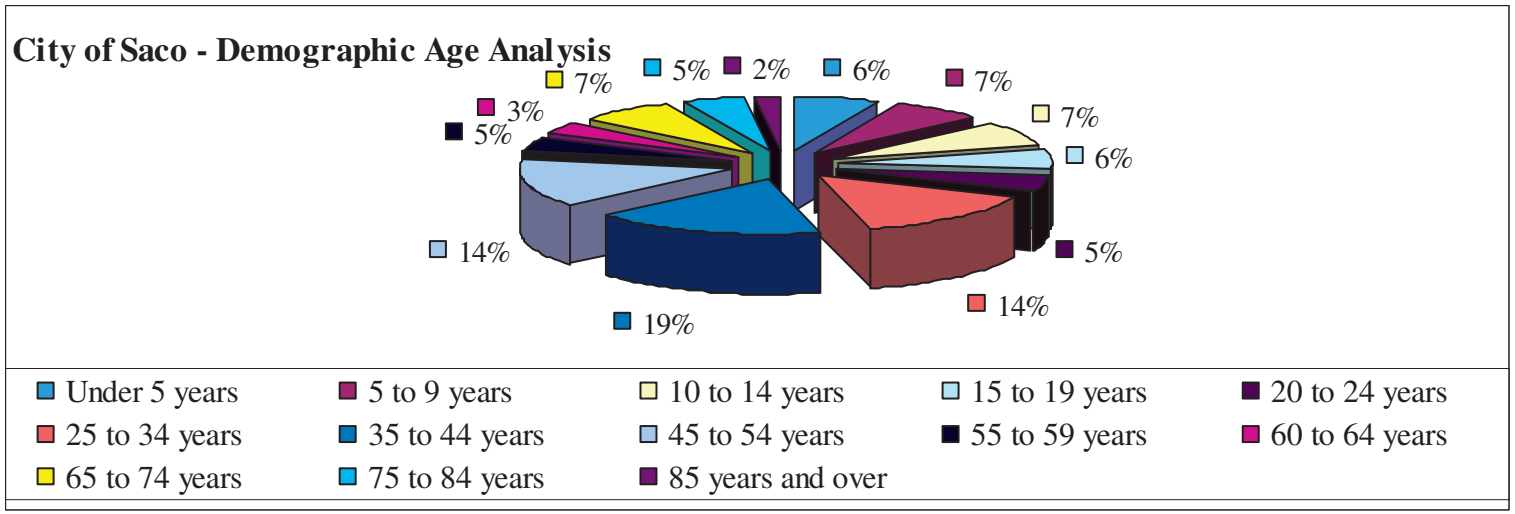
While there were several large multifamily developments in Saco's downtown in the 1980s, there were only two in the 1990s, and both of those were for elders. Much of the growth took place in single-family, suburban subdivisions in the Ferry Road area and in areas west of the downtown, and in several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

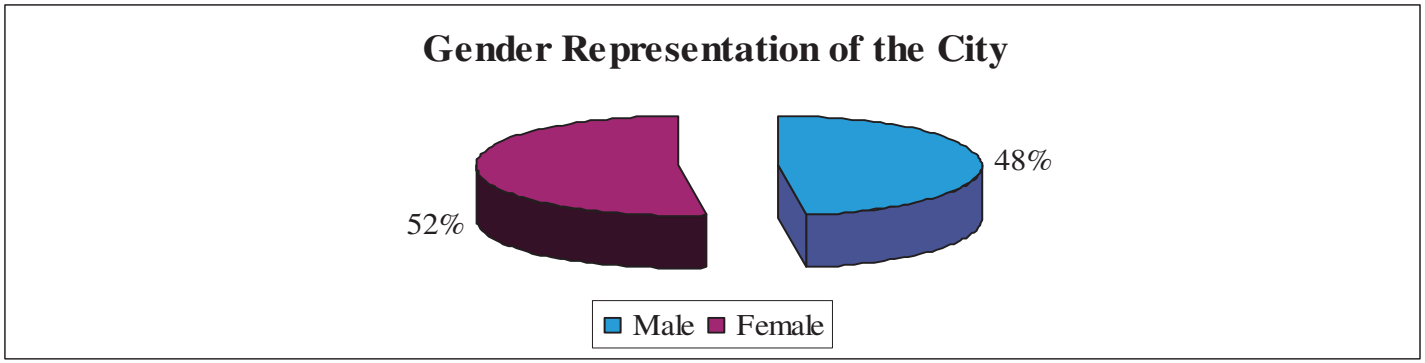
City of Saco, Maine
Demographic Information, Continued



Population dynamics:

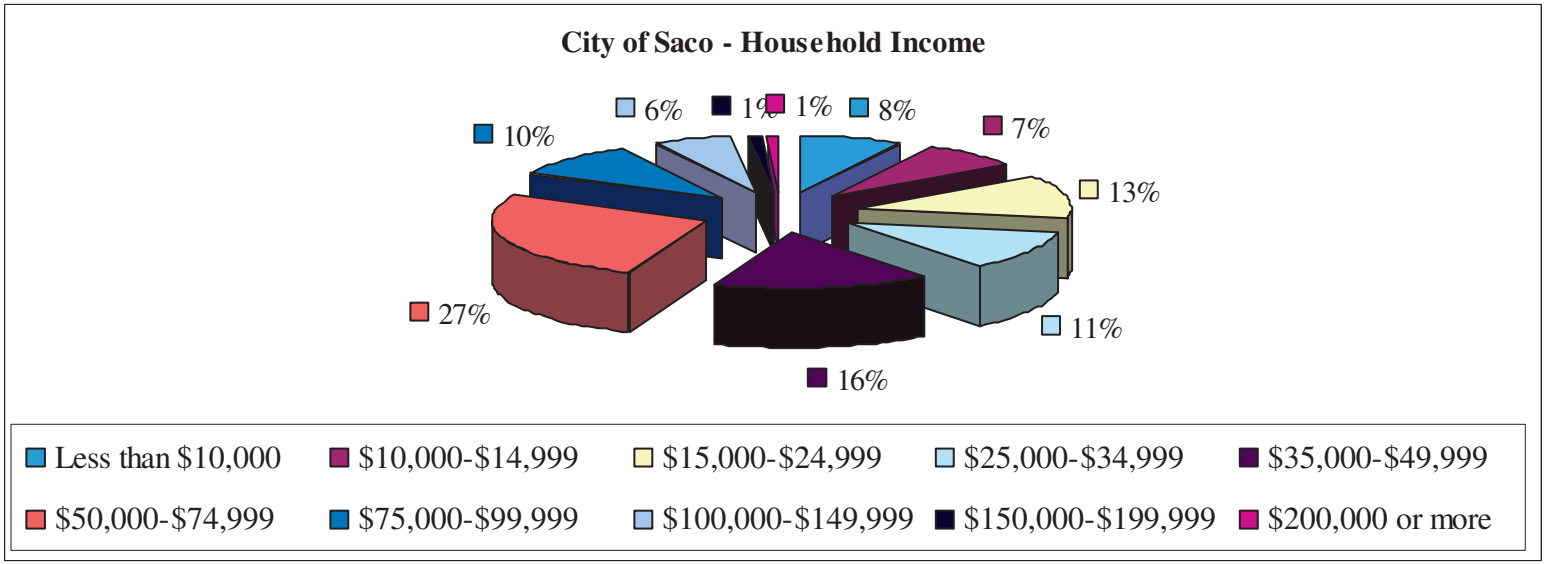
Under 5 years	1059	6.30%
5 to 9 years	1,184	7.04%
10 to 14 years	1,247	7.41%
15 to 19 years	990	5.89%
20 to 24 years	857	5.09%
25 to 34 years	2,413	14.34%
35 to 44 years	2,991	17.78%
45 to 54 years	2,352	13.98%
55 to 59 years	804	4.78%
60 to 64 years	583	3.47%
65 to 74 years	1,198	7.12%
75 to 84 years	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.

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 2008 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 as well as providing emergency medical and rescue services.

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 February 2, 2007. The Finance Director then met with each Department Head to go over their requests between February 5, 2007 - February 7, 2007. 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 19, 2007. On April 2, 2007, 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 April 30, 2007. After the public hearing, the Council adopted the fiscal year 2008 budget on April 30, 2007.

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.

Largest Employers Within Saco

1-	Sweetser Children's Services	Private School	479 Employees
2-	Saco School Department	Public School	290 Employees
3-	Hannaford Brothers	Retail Food Store	250 Employees
4-	Wood Structures, Inc.	Building Materials	208 Employees
5-	General Dynamics	Manufacturing	183 Employees
6-	Visiting Nurses Association	Health/Day care	178 Employees
7-	City of Saco	Municipal Government	164 Employees
8-	Shaw's Supermarkets	Retail Food Store	142 Employees
9-	Thornton Academy	Private School	132 Employees
10-	Saco & Biddeford Savings Institution	Bank	99 Employees
11-	Sure Winner Foods	Food Distribution	60 Employees
12-	Huttig	Door/Window Manufacturer	50 Employees
13-	Incon	Industrial Control Systems	48 Employees
14-	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	165
All employees	282
Area in square miles	38.5 sq. miles
Government facilities and services:	
Lane miles of streets maintained	257
Number of street lights	1,825
Number of traffic signals	148
Culture and Recreation:	
Parks	10
Park acreage	100 acres
Skating rinks	0
Tennis courts	6
Golf course	0
Fire/Ambulance Protection:	
Number of stations	3
Number of fire department vehicles	16
Number of fire/ambulance personnel	36
Number of fire calls for service	527
Number of inspections conducted	311
Number of ambulance vehicles	2
Number of ambulance calls for service	1,846
Police Protection:	
Number of stations	1
Number of police personnel and officers	47
Number of patrol units	6

Police Protection, continued:

Number of law violations:

Number of calls for service	25,644
Number of traffic stops	6,681
Number of traffic summons issued	1,942
Number of warnings issued	4,548
Number of traffic related arrests	273
Number of non-traffic related arrests & summons	952
Number of parking tickets issued	913

Sewerage System:

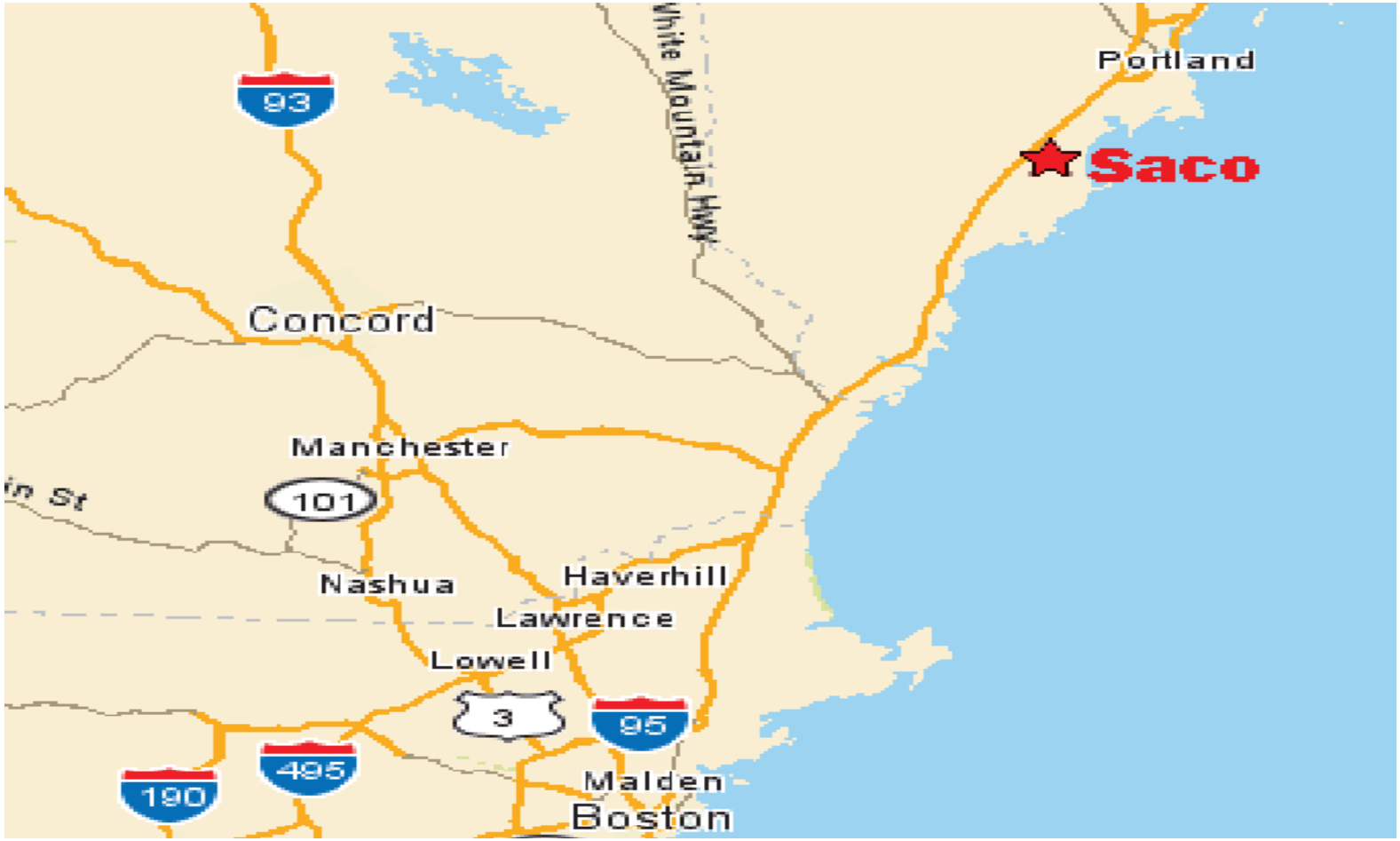
Miles of sanitary storm sewers	51.3
Number of treatment plants	1
Number of service connections	4,500
Number of pump stations	19
Daily average treatment in gallons	2 million

Education:

Number of elementary schools	4
Number of elementary school instructors	200
Number of secondary schools	1-private
Number of secondary school instructors	0

City of Saco, Maine
Statistical Section, Continued

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 2008
Budget Calendar – City and School

December 5, 2006	School budget prep meeting with administrators
December 22, 2006	School budgets due to Business Office City staff meeting – review of 2-year goals set by City Council
January 3 to January 5	School budgets compiled and reviewed by Business Office
January 5, 2007 (Friday)	City budget worksheets to be e-mailed to all department heads
January 8 to January 12	School administrators meet with Superintendent and Business Manager
January 16 to January 19	School Superintendent review of budgets and discussions with Administrators
January 8 to February 2, 2007	City department heads review their prior year goal Achievement and new strategic objectives with City Administrator
January 31, 2007 (Wednesday)	City department heads report on prior year goal achievement and new objectives at staff meeting
February 2, 2007 (Friday)	City budget worksheets due back to Finance Director

City of Saco, Maine
Fiscal Year 2008
Budget Calendar – City and School, Continued

February 5 to February 7, 2007		City department head meetings with Finance Director to Review individual department budgets	
	Monday (2/5)	9-10 am	City Clerk/Voter Registration and Welfare
		10-11 am	Assessing
		2-3 pm	Building Inspection/Code Enforcement
		3-4 pm	Police Department
	Tuesday (2/6)	9-10 am	Fire Department
		10-11 am	Economic Development/Planning
		2-3 pm	Parks & Recreation
	Wednesday (2/7)	11-12 pm	Public Works
		2-3 pm	Waste Water Treatment Plant
		3-4 pm	Technology
February 6, 2007		Board of Ed Budget Workshop	
February 12 to February 16, 2007		City Finance Director to finalize and combine all City departmental budgets	
February 13, 2007		Budget Workshop (Board of Ed)	
February 20 to February 22, 2007		City department head meetings with Finance Director and City Administrator	
	Tuesday (2/20)	9-10 am	City Clerk/Voter Registration and Welfare
		10-11 am	Assessing
		11-12 pm	Building Inspection/Code Enforcement
		2-3 pm	Police Department
	Wednesday (2/21)	2-3 pm	Fire Department
		3-4 pm	Economic Development/Planning
		4-5 pm	Parks & Recreation
	Thursday (2/22)	9-10 am	Public Works
		10-11 am	Waste Water Treatment Plant
		11-12 pm	Technology

City of Saco, Maine
Fiscal Year 2008
Budget Calendar – City and School, Continued

February 27, 2007	Budget Workshop II (Board of Ed)
March 6, 2007	Budget Finalized by Board of Ed
March 7 to March 13, 2007	School budget presentation prepared for City Council
March 7, 2007 (Wednesday)	City Finance Director and City Administrator to finalize City budget presentation to be presented on March 19th
March 9, 2007 (Friday) 3:00 pm	City Finance Director and City Administrator to review Budget presentation with Mayor
March 12 to March 16, 2007	Budget documents to be distributed to City Council Completed by Finance Director
March 19, 2007	School Budget submitted to City Council (Per Charter) City Administrator's city budget submitted to City Council
March 26, 2007	City Council Workshop – Education Discussion
April 2, 2007	Combined Budget Presentation to City Council Notice of Public Hearing (legal Ad) given to the City Clerk for FY 08 Budget
April 16, 2007	City Council Budget Workshop – City side of Budget
April 23, 2007	City Council Budget Workshop – final City and School
April 30, 2007	Public Hearing on Budget Adoption of fiscal year 2008 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

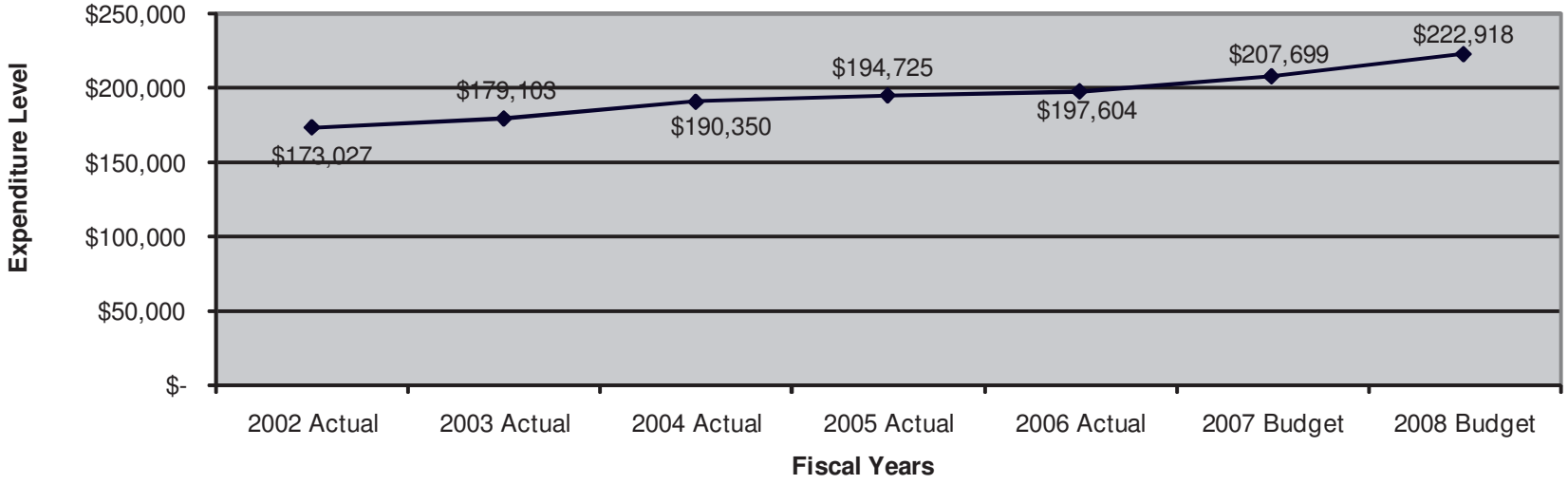
Each departmental section, after the organizational chart, lists the department's function and responsibilities according to the City's charter. Each department within the City values the same vision statement which is listed in the Vision and Goals section of the budget narrative.

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	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Appropriations:								

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.

2002 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. This line records the 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.

2004 Actual – This line records the departments actual expenditures for each account during fiscal year 2004.

2005 Actual – This line records the departments actual expenditures for each account during fiscal year 2005.

2006 Actual - This line records the departments actual expenditures for each account during fiscal year 2006. For the 2008 budget this represents the prior year allocation which is useful for comparing current allocations.

2007 Budget – The amount approved at the end of the prior year's budget process. This is the amount departments are currently authorized to expend.

2008 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.

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 2008 Budget Message

July 23, 2007

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 2008 calls for tax revenues of $26,213,759, which is 7.79% higher than last years budget. It is important to keep in mind that the total property valuation was estimated to increase by only 2% or $38.5 million in order to maintain property values at 95% of the state equalized value. This means that the mil rate will be increased proportionately by approximately 59 cents in order to continue to provide the same services to the citizens of Saco.

Historical Trend

As the city enters fiscal year 2008, 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 2005 enacted state legislation titled "Public Law 1 tax reform" which imposes tax levy limitations to all municipalities within the State of Maine. The need to minimize property tax increases took precedent in this approved legislation. Also dictating lower than usual budgeted capital improvements was the voter approved infrastructure bond issue of $4,358,848 with projects that will be completed within fiscal year 2008. This capital improvement plan needs to be prudently maintained as we move forward into the future. The City has been using lease purchasing as a way to purchase needed capital equipment with minimal annual impact to the taxpayers and has done so again in the fiscal year 2008 budget.

In reflecting back on the history of the City's past five budgets, non-tax revenues have remained steady at an average of $20 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. In the current budget, these revenues decreased by approximately $1.2 million due to smaller utilization of fund balance due to a smaller available balance greater than the city's 10% policy amount as well as a reduction intergovernmental revenues and charges for services due to a city council decision to dispose of the city's solid waste at a new facility of which it will not be a host community to or be responsible for the disposal of commercial waste and therefore not collect revenues from commercial haulers.

	2004	2005	2006	2007	2008
Total taxes	$ 20,812,974	$ 23,354,279	$ 23,157,235	$ 24,318,424	$26,213,759
Percent change	1.87%	12.21%	-.84%	5.01%	7.79%
Total city valuation	**$1,136,489,900**	**$1,468,822,600**	**$1,792,587,120**	**$1,929,962,500**	**$1,968,561,750**

The Budget

The Adopted Budget for fiscal year 2008 calls for total expenditures of $45,992,777 representing a increase of $664,311 or 1.47% over the current year. By comparison, since the fiscal year 2003 budget was approved the increase in expenses has totaled $7,065,077 for an average increase of 3.03% over the past six years.

The original budget requests from the fourteen individual departments were based on the department head's perceived needs. As noted below, there were some changes made to the City Administrator's proposed budget after a careful review by the City Council. The City Council reduced the City Administrator's city budget proposal by $150,000. This reduction was made through the reduction of an Information technology position and $25,000 worth of technology equipment, as well as a reduction in minor equipment and solid waste tipping fees within the public works department. After the budget was adopted, a budget amendment was made to restore the information technology position as another position within the public works department that was to be shared with the Town of Scarborough was not approved within Scarborough's budget process. The City Council also reduced the proposal for education expenditures made by the Board of Education by $190,464, $150,000 was a directive to reduce the proposed expenditures and the $40,464 was due to the state aid to education revenue being over estimated by this amount. The Board of Education made these reductions to various lines within their operating budget that is found later within this document.

	City Administrator Recommendation	Net Changes	Approved Budget
Operating Budget	$ 18,139,056	$ (150,000)	$ 17,989,056
Overlay & TIF Transfer	$ 961,606	$ -	$ 961,606
Capital Outlay	$ 423,256	$ -	$ 423,256

	School Board Recommendation	Net Changes	Approved Budget
Education	$ 26,809,323	$ (190,464)	$ 26,618,859
Total	**$ 46,333,241**	**$ (340,464)**	**$ 45,992,777**

City Administrator's Fiscal Year 2008 Budget Message, Continued

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

Departments	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Legislative:	$20,094	$16,304	$20,260	$20,100	$20,600
City Administration:	$190,350	$194,725	$197,604	$207,699	$222,918
Finance/Technology:	$508,939	$541,573	$641,455	$728,154	$732,360
City Clerk:	$154,900	$149,580	$183,840	$197,039	$206,473
Assessor:	$150,696	$160,500	$163,684	$181,975	$178,478
City Building Maintenance:	$86,851	$90,175	$102,932	$102,027	$99,895
Legal:	$144,757	$135,366	$209,581	$235,000	$235,000
Police Department:	$2,354,294	$2,505,583	$2,587,170	$2,730,675	$3,078,312
Fire Department:	$1,908,777	$2,039,207	$2,107,710	$2,395,989	$2,399,783
Building Inspections:	$177,522	$193,173	$217,803	$226,987	$241,833
Planning & Economic Development:	$268,829	$293,001	$248,309	$262,032	$277,303
Public Works Department:	$3,112,165	$3,710,174	$3,553,730	$3,854,313	$3,980,201
Public Agencies:	$482,309	$488,943	$502,298	$541,900	$548,900
Parks and Recreation Department:	$485,750	$585,146	$638,351	$715,130	$894,989
Debt Service:	$1,561,785	$1,757,463	$1,343,834	$1,338,276	$1,367,533
Employee Benefits:	$2,144,648	$2,143,209	$2,192,445	$2,198,601	$2,265,315
Insurances:	$204,013	$213,348	$225,558	$241,969	$231,067
Contingency:	$80,625	$48,523	$99,065	$66,000	$67,000
Education K-12:	$21,655,673	$22,967,853	$23,704,584	$25,504,018	$26,618,859
York County Tax:	$747,821	$772,182	$859,723	$896,282	$941,096
Capital Improvement Projects:	$1,208,365	$615,627	$1,269,379	$1,346,644	$423,256
TOTAL OPERATING & CAPITAL PROJECTS:	**$37,649,163**	**$39,591,655**	**$41,651,116**	**$43,990,810**	**$45,031,171**

It should be noted that these totals do not reflect dollars appropriated for overlay or the City's TIF transfers totaling $1,337,656 and $961,606 in 2007 and 2008 respectively..

Revenues/Surplus

The amount budgeted for revenues shows an average increase of 1.60% since 2004, with a high increase of 10.85% between 2006 and 2007, due to higher state aid to education being received as part of the new "Essential Programs and Services" funding model as well as a higher than normal budgeted utilization of prior year undesignated fund balance as the balance was in excess of the city's 10% policy. The increase of 9.68% between 2005 and 2006 was also due to additional state aid to education. 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 through utilization of additional undesignated fund balance in order to minimize the raising of property taxes as much as possible.

	2004	2005	2006	2007	2008
Non-tax revenues	$ 18,003,878	$ 17,280,686	$ 18,953,559	$ 21,010,042	$19,779,018
Percent change	-2.66%	-4.02%	9.68%	10.85%	-5.86%

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, $911,676 has been budgeted as a utilization of this undesignated fund balance, which has accumulated as the level well exceeded the policy level. The $482,042 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 $429,634 of utilization on the school side is to cover the school lunch accumulated deficit, to fund the beginning of a limited enrollment all day kindergarten program and 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 within the policy guidelines.

Major Increases

The major increases in the operational budget are negotiated salary/wage increases for the bargaining units representing all the various departments of the City, as well as non-union employees. Most City departments also have slight operational increases due to inflation and the increase in fuel and electricity costs being experienced in the last year. 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 addition of a limited enrollment all day kindergarten program.

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. Many departments are meeting regularly with their counter parts in other communities to explore the possibilities of combining resources to deliver services.

The fiscal year 2008 budget also includes revenue amounts for specific state and federal grants that have been applied for. 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, we are in good financial shape at this time. However, 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. A small portion of this is being addressed with the projects to be completed in fiscal year 2008 as a result of the citizens passing the $4,358,848 infrastructure bond in November of 2006.

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 and the random independent phone "Citizen Satisfaction Survey." 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 completed Strategic Plan (March 2004) and updated (February 2006). The City was successful at attaining a grant through the Center for Civic Innovation in order to further this effort and completed it's first Citizen Satisfaction Survey in November of 2004 and a second Survey in October of 2005, as well as publish the first ever City Performance Measurement Report in January of 2005, a second Performance Measurement Report in January of 2006, and a third in December of 2006 as a result of this grant award. It will be eminent for the City to review and update it's strategic plan in the coming year. 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 was the first community in the country to issue a citizen

centric prototype report in order to more efficiently communicate city finances and performance in a concise 4-page report which is aimed to stimulate them to want to learn more. The city was also successful at obtaining a second grant through the National center for Civic Innovation in order to conduct the independent citizen satisfaction survey again in 2007. The recently completed third annual report of performance information displays the operational efficiencies and effectiveness of our operations here at the City of Saco. The City's first and second submittals were successful at achieving the Association of Governmental Accountants Certificate of Excellence in Service Efforts and Accomplishments Reporting. 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 2006 enacted "Public Law 1 Tax Reform." This legislation was enacted within the State of Maine and the city was in noncompliance with this legislation for the first time with the passing of the 2008 budget. This levy limitation is calculated based on two factors; one is certified by the State and is a state-wide personal income growth factor and the second is a local factor of the last know new growth percentage within each community. These two percentages are added together to arrive at the levy limitation percentage for each community across the State of Maine. The property tax levy in total can not increase by more than this amount without special disclosures made by the City Council and special motions made in order to approve the budget noting why the budget is exceeding the levy limitation. The fiscal year 2008 approved budget for the City of Saco is not in compliance with Public Law 1 due to the appropriating of the necessary funds for the loss of non-property tax revenues and the increase in expenditures related to the ratification of the police union contracts..

Summary

With this adopted budget there is an increase in the existing tax rate. There is also a valuation adjustment on average of 2% in order to bring values back up to 95% of the state's equalized valuation. This equates to an estimated increase of .59 cents in the city's mil rate. This means that property owners will be billed an estimated $13.32 per thousand in fiscal year 2008 versus the $12.73 per thousand they were billed in fiscal year 2007. In other words, a property valued at $175,000 previously and paying $2,228 in property taxes annually may now be valued at $178,500 and paying $2,377 in property taxes annually. Basically an increase of $149 in property taxes for that $175,000 homeowner and an actual increase of $1,895,335 on the total City property tax levy. Not a bad investment considering the benefits being received and the service levels being provided across the city.

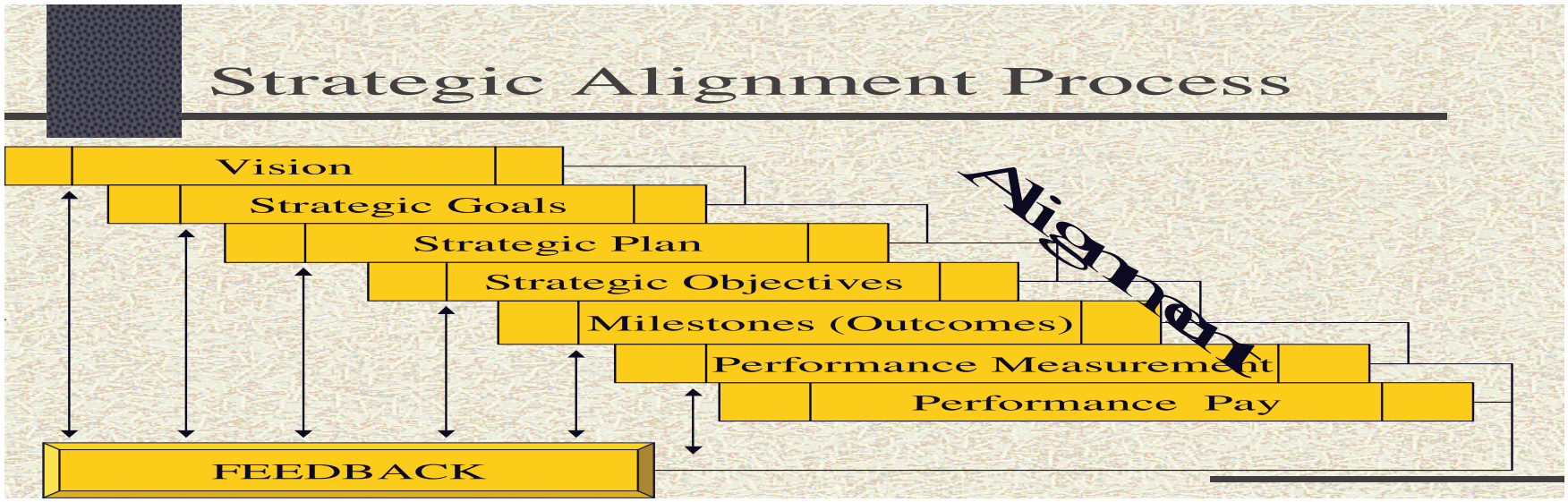
Finally, I would like to offer special thanks to the Mayor, City Councilors and all Department Heads for the preparation of this budget. Their efforts have been invaluable.
Respectfully submitted,

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. The City management team has also created a new vision statement for the City. A citizen focus group also created a third vision statement to provide their feedback as to how the citizens perceive the City of Saco and its government.

VISION STATEMENTS:

City Council—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.

City Management—Building the trust and confidence of citizens in our integrity and competence.

Saco Citizens—Saco is a city that provides families of all kinds with a community that values its heritage, cherishes its environment, balances its growth, and offers a concerned and caring spirit.

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 first 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. At this time the objectives will be updated to reflect the direction of staff for the coming year. The last update was completed in February of 2006. 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 have also been 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 has formulated 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. The city 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. As a result, two reports were completed, one in January of 2005 and one in 2006. A third report was completed in 2007 without grant funding. Performance measures are presented respectively within the various departmental sections of this report.

Strategic Planning Process, Continued

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 provided the City with the funding to pursue this outreach to the citizens of our Community and to complete two citizen satisfaction surveys; November of 2005 and October of 2006. A second grant has been received in order to perform another citizen satisfaction survey in 2007. Various results of this process are respectively reflected within the various departmental sections of this report. In 2006, the City also adopted the following statements of values.

DELIVERING EXCEPTIONAL VALUE AND QUALITY OF LIFE

VALUES

WE BELIEVE in providing a quality environment of strong identity and pride where a diversity of people can safely live, work, shop and enjoy a variety of leisure activities; and

WE BELIEVE government should be a part of, and not apart from, the community it serves, striving to develop an open atmosphere of public awareness and information; and

WE BELIEVE in the concept of "community before government", where the interests of citizens are the first consideration in the governmental decision making and intergovernmental-agreement process; and

WE BELIEVE in providing a quality service delivery to the community, a service which is sensitive and responsible to citizen needs and expectations, and which is effective in terms of achieving desirable impacts within the community; and

WE BELIEVE in the concept of fiscal responsibility, where a stable tax base exists, and where governmental expenditures are not wasteful, but are efficient in terms of maximum return for the dollar, and are responsible in terms of spending within established budget parameters; and

WE BELIEVE in maintaining a government which is progressive and innovative, where professionalism, honesty and integrity prevail, where pride in work and credibility are of paramount importance, where effective planning for sociological, technological, and economic change is a constant process, and where the freedom to exercise professional judgment is encouraged and supported; and

WE BELIEVE good government starts with good employees, and to maintain both, the prevailing management philosophy must embody the following elements: an atmosphere of sincere, people-oriented management; a quality work environment; opportunities for career development/ advancement and job enrichment; opportunity for employee participation in the decision-making process; opportunities for employees to utilize their talents; and a compensation/fringe benefit plan which is affordable, competitive and equitable

FISCAL YEAR 2007 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 2007 goals by each department can be found within the narrative sections of each department. 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, Strategic Goals and statements of values for 2008 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
- Evergreen Data Continuity Disaster Recovery Analysis and Report, 2001
- 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
- Strategic Plan, 2004 and 2006
- Bicycle and Pedestrian Master Plan, 2004
- Report on Public Opinion Survey, 2004 and 2005
- Route 112 Corridor Study, 2005
- Main Street Traffic Plan, 2005
- Maine Energy Recovery Company Survey, 2005
- Analysis of the Potential Financial Impacts of Closing the Maine Energy Recovery Company Facility, 2005
- Performance Measurement Report (2004,2005 and 2006)
- Southern Alliance Planning Council Report for Saco, Dayton, Arundel, Old Orchard Beach and Thornton Academy, 2006
- Saco River and Camp Ellis Beach Section 111 Project, 2007
- Regional Cooperation Report, 2006
- Energy Audit, 2006
- Cultural Plan, 2006

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 February 2, 2007. The Finance Director then met with each Department Head to go over their requests between February 5, 2007- February 7, 2007. 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 19, 2007. On April 2, 2007, 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 April 30, 2007. After the public hearing, the Council adopted the fiscal year 2008 budget on April 30, 2007.

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 customer service representative in the finance department. The City currently employs 165 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 2008 budget incorporates a few policy changes over last years budget. One policy change includes the fact that there are no new city positions approved within this budget. There is actually the elimination of one position within the city's finance department due to efficiencies with new technology. A second policy change is the adoption of a single stream recycling program. A third policy change is the funding of the road overlay program at only $300,000 instead of the traditional annual appropriation of $500,000. This is due to the many infrastructure projects that are going to be completed during the year as a result of the voters approving the infrastructure bond in November of 2006. A final policy change is the utilization of fund balance levels being decreased from previous years due to lower available balances that exceed the city's current policy that is in place.

The last crucial policy change is that the City side of the budget is not in compliance with the 2006 passed state legislation entitled "Public Law 1 Tax Reform." This law establishes a tax levy limitation on every municipality in the State of Maine. Also, in conjunction with this, the education budget is not within the guidelines of the states "Essential Programs and Services" model. There were therefore additional disclosures necessary in the adopting of the fiscal year 2008 budget for both the city and the school side of the budget that were made within the motions made on April 30, 2007 when the budget was adopted. The city is exceeding it's limitation by $404,881 due to appropriating of the necessary funds for the loss of revenues and increase in expenditures related to the ratification of the police union contracts. The school is exceeding it's EPS guideline by $116,859 in order to implement a limited enrollment all day kindergarten program.

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 2007 was $12.73 per thousand dollars of valuation in comparison to the fiscal year 2008 mil rate that has been estimated at $13.32. State of Maine education subsidies are based on a statewide Essential Programs and Services 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
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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 City Administrator and the Finance Director review these reports on a monthly or as needed basis.

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 2007 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 with 57.9% of this area undeveloped 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 3.5 percent at the start of the fiscal year to 4.0 percent at year-end as reported by the State of Maine Department of Labor. The State of Maine is currently recovering from a major deficit mostly due to the downturn in the economy and the reduction in income taxes being raised. They have enacted a new Essential Programs and Services school funding model which will bring significantly more revenues to the City of Saco for educational purposes. This model is aimed at phasing in the actual funding of 55% of educational costs over the next four years.

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 14th 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 estimated $1,968,561,750. This equates to a 170% increase over this period. However, this increase has not 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 account for an estimated 80% of the taxes paid, while business/industry will account for only 20%.

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, $423,256 was budgeted to fund various capital improvement projects. However, there is an additional approximately $703,853 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. The voters of Saco did approve a $4.3 million infrastructure bond in November of 2006 but the principal and interest payments on this will not be budgeted until fiscal year 2009.

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. The City is currently researching a regional dispatch concept.

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, 2007 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. In the fiscal year 2006 and 2007 budgets, there was a significant increase in intergovernmental revenues being received from the State of Maine for education purposes. This was due to the 2006 enacted legislation of funding the school departments on the "Essential Programs and Services" model. In the current year, this increase has leveled off and the school is no longer experiencing significant increases in revenues. The school department made out very well in the first two years as it was significantly under funded in prior years under the old model of funding. The purpose of this model is to phase into the statewide referendum affirmative vote to force the state to pay 55% of education costs. This funding will be based on a 55% reimbursement to the various communities for what they consider to be the Essential Programs and Services expenditures of each school department. With this additional funding, the City of Saco was able to minimize the total property taxes being levied to the community over the last two years. However, this was not the case for the 2008 budget.

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 overall revenue base for the City remains fairly stable. The decrease in total revenues over last years budget is primarily due to the reduction of available undesignated fund balance to transfer into the budget to minimize tax increases due to the fact that fund balance no longer exceeds the 10% level dictated by the City's undesignated fund balance policy, as well as some reductions in intergovernmental and charges for services revenues related to the City Council's decision to dispose of it's solid waste at a non-host location and to not collect the commercial waste. Also in the current year, recreation fees have been increased to reflect the offering of new programs including an all day kindergarten program to supplement the limited program to be offered by the school department. Revenues from employees for health insurance costs have also increased as the city is moving towards having employees cover a larger portion of their health insurance costs.

The budget proposes an increase in the property tax from $24,318,424 to $26,213,759 which is a 7.79% increase. Total property assessment of the City will increase approximately $38,599,250 or 2% from 2007 to 2008. Undesignated, unreserved, Fund Balance or "surplus" is recommended for appropriation in the proposed budget at a level of $911,676, which is $791,396 lower than last year's budgeted amount. This lower draw on fund balance is due to the fact that the city's undesignated fund balance level was not well above the amount dictated in the city's Undesignated Fund Balance Policy. Other municipal revenues are projected to decrease 5.86% or $1,231,024 due primarily to the reduction of available undesignated fund balance to transfer into the budget to minimize tax increases.

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, 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
June 30, 2004	24,278,842	666,654	12,279,609	708,989	259,913	38,194,007
June 30, 2005	26,703,395	828,806	12,268,057	681,008	374,248	40,855,514
June 30, 2006	26,196,118	767,988	14,513,049	921,293	399,934	42,798,382

NOTE: The Table on the previous page 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	Education Culture and Recreation	Other Expenditures (1) and Transfers	Total
June 30, 1997	926,865	3,099,069	2,246,827	14,716,237	5,573,323	26,562,321
June 30, 1998	1,095,473	3,176,751	2,308,769	15,844,210	6,008,185	28,433,388
June 30, 1999	1,088,291	3,520,804	2,511,355	16,648,517	6,495,345	30,264,312
June 30, 2000	1,220,061	3,756,520	2,520,572	17,595,956	6,064,874	31,157,983
June 30, 2001	1,276,785	3,614,790	2,815,080	19,659,977	6,748,901	34,115,533
June 30, 2002	1,367,308	4,002,925	2,959,648	20,053,561	7,976,180	36,359,622
June 30, 2003	1,665,735	4,198,832	3,115,397	21,386,593	11,241,722	41,608,279
June 30, 2004	1,702,939	4,074,543	3,300,696	22,294,353	8,529,367	39,901,898
June 30, 2005	1,779,876	4,527,592	3,664,176	24,006,330	8,524,476	42,502,450
June 30, 2006	1,985,467	4,491,147	3,757,464	25,112,581	8,538,984	43,885,643

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), which has received the Government Finance Officer Association's Certificate of achievement for Excellence in Financial Reporting for the last six consecutive years.

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 2008 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.

2007 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 2008 budget is being assembled as the City has not yet closed its books for the current year.

2006 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 2008	Projected 2007	2006
REVENUES				
	Taxes	$ 29,429,759	$ 27,534,971	$ 26,196,118
	Licenses and Permits	$ 703,100	$ 704,100	$ 767,988
	Intergovernmental	$ 12,313,890	$ 13,002,369	$ 12,937,629
	Intergovernmental on behalf payments	$ -	$ 1,575,420	$ 1,575,420
	Charges for services	$ 1,446,944	$ 1,509,940	$ 921,293
	Other	$ 586,408	$ 478,450	$ 399,934
	TOTAL REVENUES	$ 44,480,101	$ 44,805,250	$ 42,798,382
EXPENDITURES				
Current:				
	General Government	$ 2,214,860	$ 2,160,663	$ 1,985,467
	Public Safety	$ 5,478,095	$ 5,198,380	$ 4,491,147
	Public Works	$ 3,980,201	$ 3,793,382	$ 3,757,464
	Culture and Recreation	$ 894,989	$ 714,530	$ 638,353
	Education	$ 26,618,859	$ 25,504,018	$ 22,898,808
	Maine State Retirement On Behalf Payments	$ -	$ 1,575,420	$ 1,575,420
	County Tax	$ 941,096	$ 896,282	$ 859,723
	Unclassified	$ 3,112,282	$ 3,011,325	$ 3,019,367
Capital Improvements		$ 423,256	$ 1,440,054	$ 1,742,378
Debt Service		$ 1,367,533	$ 1,337,732	$ 2,319,715
	TOTAL EXPENDITURES	$ 45,031,171	$ 45,631,786	$ 43,287,842
EXCESS (DEFICIENCY) OF REVENUES	OVER (UNDER) EXPENDITURES	$ (551,070)	$ (826,536)	$ (489,460)
OTHER FINANCIANG SOURCES (USES)				
	Capital lease proceeds	$ -	$ -	$ 473,000
	Operating Transfers In	$ 601,000	$ 641,000	$ 855,249
	Operating Transfers Out	$ (961,606)	$ (572,841)	$ (597,801)
	Utilization of Prior Year Fund Balances	$ 911,676	$ 1,408,427	$ -

EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	$ -	$ 650,050	$ 240,988
FUND BALANCES - JULY 1	$ 6,418,089	$ 6,418,089	$ 6,177,101
FUND BALANCES - JUNE 30	$ 6,418,089	$ 7,068,139	$ 6,418,089

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 57.88% of total allocations followed by the Public Works Department, which receives 8.65%, the Police Department, which receives 6.69%, Debt Service, which receives 2.97%, City Administration, which receives 5.41%, the Fire/Ambulance Department, which receives 5.22%, the Legislative Department, which receives 1.38%, County tax, which receives 2.05%, the Parks & Recreation Department, which receives 1.95%, the Finance/Technology Department, which receives 2.09%, Overlay and TIF transfers, which receives 2.09% 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.

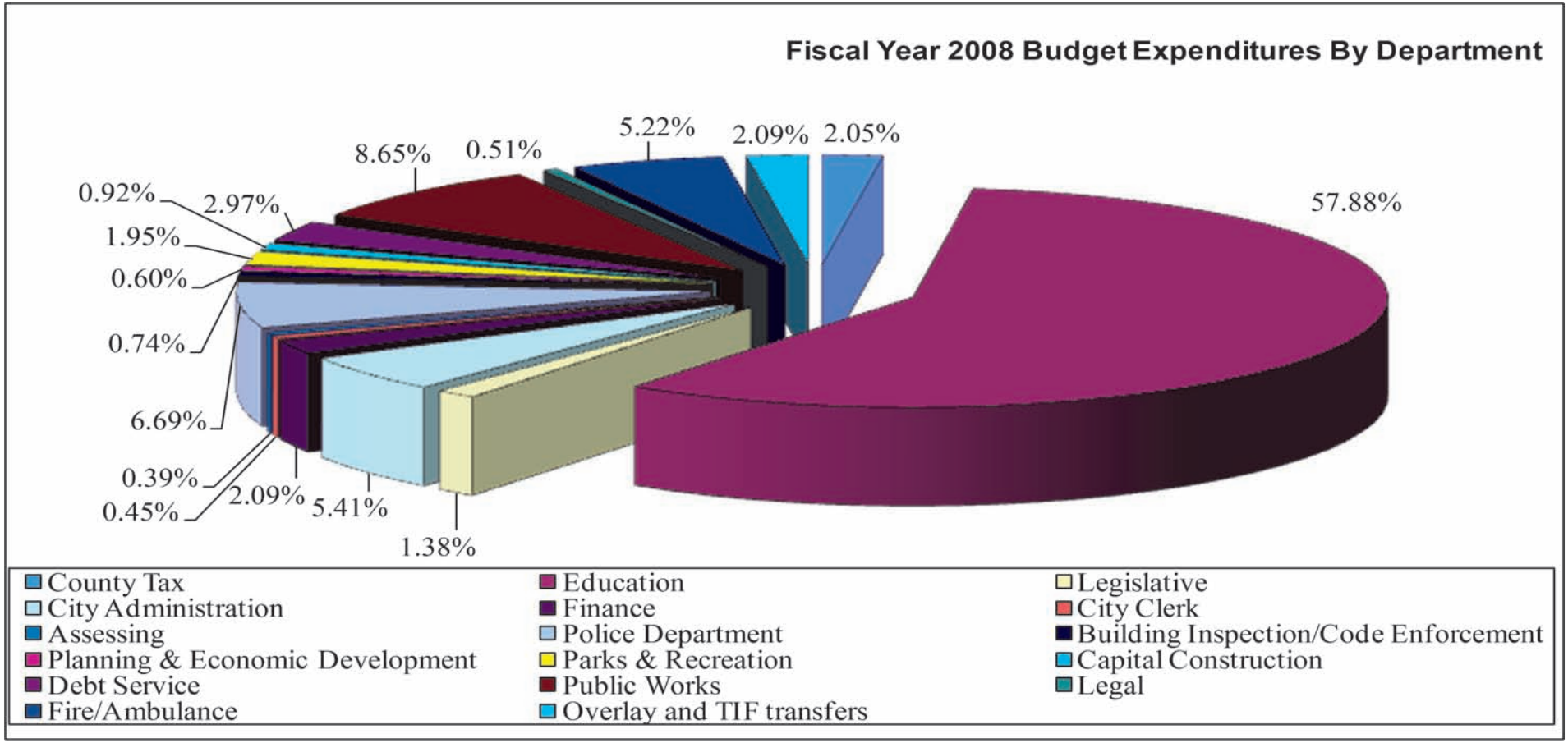


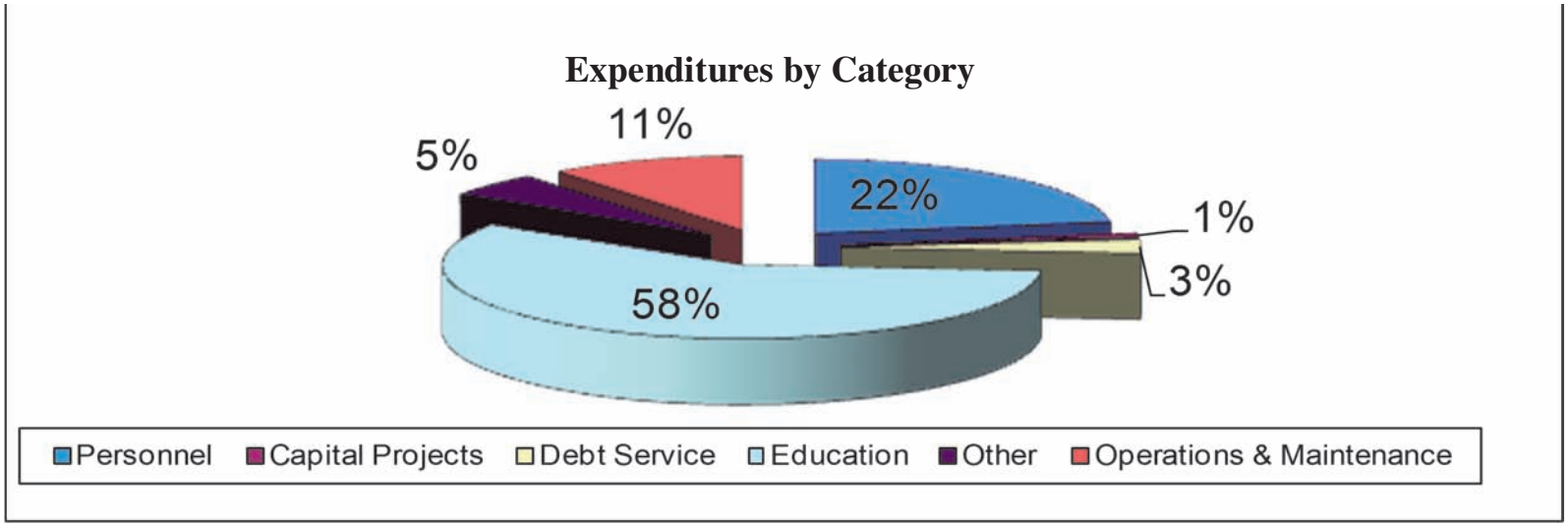
Table of Fiscal Year 2008 Budget Expenditures:

Legislative	$636,500	1.38%
City Administration	$2,488,234	5.41%
Finance	$963,427	2.09%
City Clerk	$206,473	0.45%
Assessing	$178,478	0.39%
Police Department	$3,078,312	6.69%
Building Inspection/Code Enforcement	$341,728	0.74%
Planning & Economic Development	$277,303	0.60%
Parks & Recreation	$894,989	1.95%

Table of Fiscal Year 2008 Budget Expenditures:

Education	$26,618,859	57.88%
Capital Construction	$ 423,256	.92%
County Tax	$ 941,096	2.05%
Debt Service	$ 1,367,533	2.97%
Public Works	$ 3,980,202	8.65%
Legal	$ 235,000	0.51%
Fire/Ambulance	$ 2,399,783	5.22%
Overlay and TIF transfers	$ 961,606	2.09%
	$45,992,777	**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 58% of the city budget is allocated to Education expenses, 22% to personnel expenditures including benefits, 11% 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 and $8,000 of original cost, 3% to debt service and 5% for other items such as the overlay and the county tax assessment.



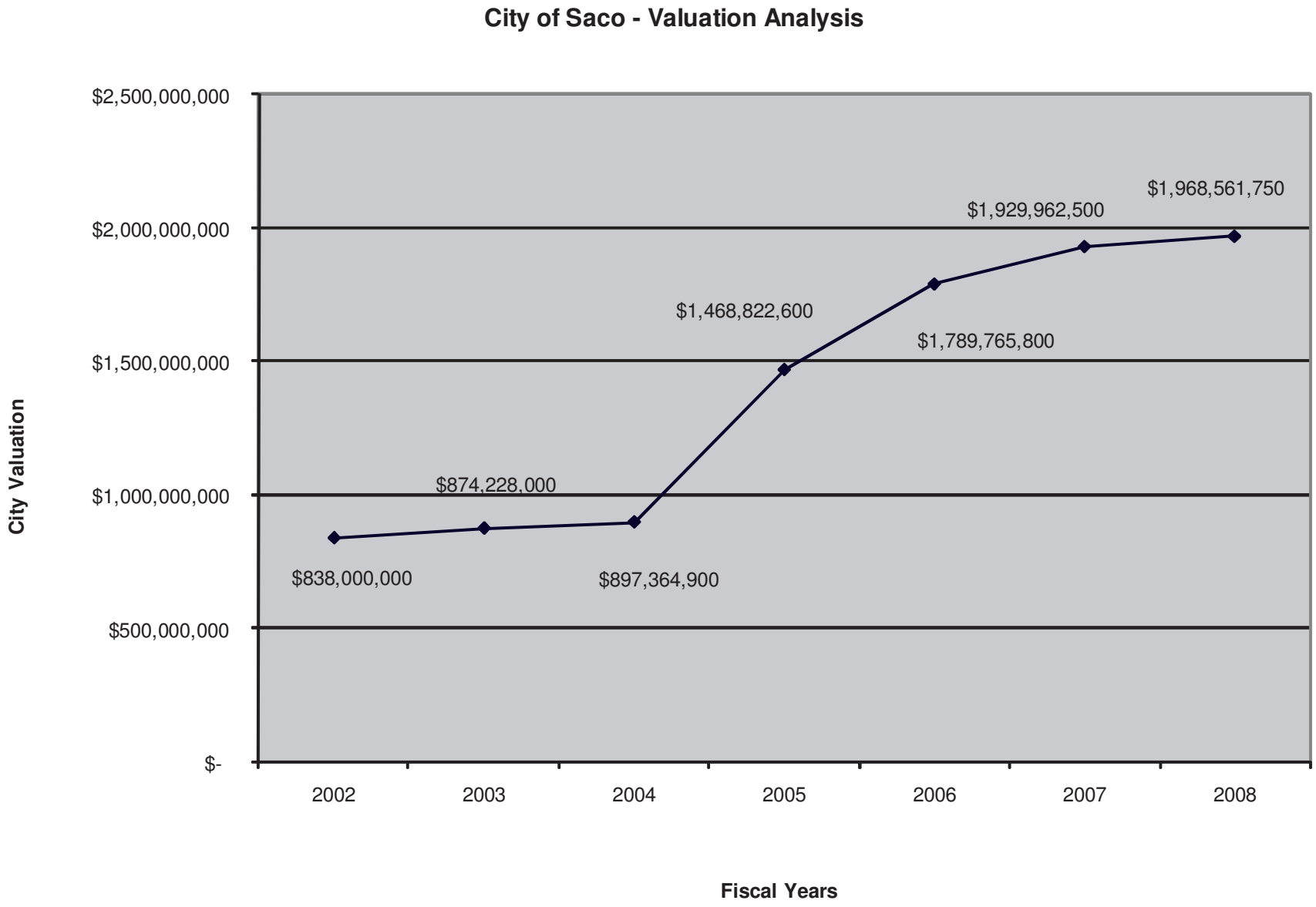
PROPERTY TAX CALCULATION

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.

	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Non Property Tax Revenues	$ 17,166,212	$ 16,932,835	$ 18,875,440	$ 21,010,042	$ 19,779,018
Property Tax Revenues	$ 21,582,951	$ 23,680,262	$ 23,256,353	$ 24,318,424	$ 26,213,759
TOTAL REVENUES	**$ 38,749,163**	**$ 40,613,097**	**$ 42,131,793**	**$ 45,328,466**	**$ 45,992,777**
Municipal Appropriations	$ 15,993,490	$ 16,623,802	$ 17,364,731	$ 18,486,782	$ 18,412,312
Education Appropriations	$ 21,655,673	$ 22,967,853	$ 23,704,584	$ 25,504,018	$ 26,618,859
Overlay	$ 400,000	$ 259,871	$ 480,677	$ 776,050	$ 400,000
TIF Transfer	$ 700,000	$ 761,571	$ 581,801	$ 561,606	$ 561,606
TOTAL	$ 38,749,163	$ 40,613,097	$ 42,131,793	$ 45,328,466	$ 45,992,777
Municipal Revenues	$ 8,006,006	$ 8,178,890	$ 8,234,371	$ 9,571,878	$ 8,387,959
Education Revenues	$ 9,160,206	$ 8,753,945	$ 10,641,069	$ 11,438,164	$ 11,391,059
Property Taxes-needed to be raised	$ 21,582,951	$ 23,680,262	$ 23,256,353	$ 24,318,424	$ 26,213,759
TOTAL	**$ 38,749,163**	**$ 40,613,097**	**$ 42,131,793**	**$ 45,328,466**	**$ 45,992,777**
Municipal Valuation	$ 897,364,900	$ 1,468,822,600	$ 1,789,765,800	$ 1,929,962,500	**$ 1,968,561,750**
Mil Rate	$18.70	$15.90	$12.96	$12.73	
Mil Rate as calculated					**$13.32**

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 2008 are expected to reach $19,779,018.

Account Name	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
IN LIEU OF TAX PAYMENTS	$ 10,256	$ 9,872	$ 14,505	$ 15,000	$ 15,000
RAPID RENEWAL EXCISE	$ 132,081	$ 203,336	$ 280,619	$ 300,000	$ 385,000
EXCISE TAXES	$ 2,612,491	$ 2,661,342	$ 2,604,169	$ 2,700,000	$ 2,700,000
BOAT EXCISE TAXES	$ 19,427	$ 18,449	$ 19,947	$ 19,000	$ 19,000
TAX/LIEN INTEREST	$ 123,746	$ 120,617	$ 80,034	$ 120,000	$ 85,000
LIEN FEES	$ 10,788	$ 13,213	$ 12,757	$ 15,000	$ 12,000
TOTAL TAXES	**$ 2,908,789**	**$ 3,026,829**	**$ 3,012,031**	**$ 3,169,000**	**$ 3,216,000**
CITY CLERK FEES	$ 68,729	$ 69,894	$ 74,532	$ 68,990	$ 75,000
BLDG. INSPECTOR REV.	$ 278,051	$ 399,357	$ 385,801	$ 323,800	$ 323,800
FRANCHISE FEES	$ 167,212	$ 185,477	$ 215,806	$ 208,000	$ 228,000
PLUMBING FEES	$ 18,119	$ 28,375	$ 33,342	$ 24,336	$ 28,500
ELECTRIC INSPECT FEES	$ 117,806	$ 116,267	$ 41,245	$ 61,502	$ 30,100
SNOWMOBILE EXCISE	$ 2,952	$ 2,295	$ 2,540	$ 2,500	$ 2,500
CANINE LICENSE FEES	$ 2,120	$ 2,028	$ 1,742	$ 2,500	$ 2,200
CANINE/LATE FEES	$ 3,470	$ 4,793	$ 5,440	$ 3,000	$ 5,000
VICTUALERS LICENSES	$ 8,195	$ 7,525	$ 7,540	$ 8,000	$ 8,000
TOTAL LICENSES AND PERMITS	**$ 666,654**	**$ 816,011**	**$ 767,988**	**$ 702,628**	**$ 703,100**
FEMA REIMBURSEMENT	$ -	$ 111,309	$ -	$ -	$ -
COPS GRANT	$ 56,628	$ 43,822	$ -	$ -	$ -
FIRE SAFER GRANT	$ -	$ -	$ -	$ 144,000	$ -
STATE SUBSIDIES-SCHOOL	$ 7,012,739	$ 7,020,799	$ 9,150,329	$ 9,809,192	$ 9,665,251
ADULT ED- SCHOOL G/F	$ 29,067	$ 32,359	$ 35,000	$ 35,200	$ 37,230
STATE AGENCY CLIENTS	$ 116,248	$ 111,219	$ 160,052	$ 90,000	$ 90,000
STATE - DHS MEDICAID	$ 430,822	$ 456,000	$ 488,743	$ 450,000	$ 400,000
STATE REVENUE SHARING	$ 1,468,881	$ 1,448,360	$ 1,454,903	$ 1,467,666	$ 1,450,000

City of Saco, Maine
Revenue Schedule, Continued

Account Name	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
STATE HIGHWAY GRANT	$ 181,196	$ 211,908	$ 255,260	$ 261,172	$ 249,088
WELFARE REIMB.-STATE	$ 12,556	$ 13,576	$ 24,967	$ 26,000	$ 26,000
SCHOOL CONSTR.REIMB	$ 440,546	$ 455,670	$ -	$ -	$ -
STATE-HOMESTEAD EXE	$ 288,286	$ 242,190	$ 325,496	$ 319,727	$ 319,727
TREE GROWTH TAX	$ 11,260	$ 20,015	$ -	$ 10,000	$ 10,000
FIRE APPARATUS GRANT	$ 154,980	$ -	$ -	$ -	$ -
OTHER STATE REVENUE	$ 102,087	$ 20,639	$ 27,652	$ 50,000	$ 25,000
STATE-VETERANS EXEMP	$ 7,331	$ 6,892	$ 6,594	$ 11,000	$ 6,594
STATE-PARKS FEE SHARE	$ -	$ -	$ -	$ 500	$ -
BIDD.TAX BASE SHARING	$ 101,601	$ 140,091	$ 169,527	$ 170,000	$ -
GOODWINS MILLS RESCUE REIMB	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 15,000
SCARBOROUGH REIMB- RECYCLING	$ -	$ 3,964	$ 18,463	$ 20,000	$ 20,000
DAYTON TUITION	$ 363,417	$ 499,249	$ 806,945	$ 758,127	$ 767,944
TOTAL INTERGOVERNMENTAL	**$ 10,785,145**	**$ 10,845,562**	**$ 12,931,431**	**$ 13,630,084**	**$ 13,081,834**
POLICE FINES & FEES	$ 26,709	$ 38,260	$ 59,290	$ 25,000	$ 42,000
OUTSIDE ASSIGN-POLICE	$ -	$ -	$ -	$ 17,000	$ -
COMM.POLICING-THORTON/SCHOOL DEPT.	$ 33,281	$ 34,504	$ 77,770	$ 37,543	$ 41,000
PUB.WKS-GENERAL REV.	$ 85,221	$ 48,896	$ 30,704	$ 35,000	$ 75,000
K-8 RESOURCE OFFICER REIMB.	$ -	$ -	$ -	$ 39,270	$ 43,000
SCHOOL TECHNOLOGY REIMBURSEMENT	$ -	$ -	$ -	$ 7,000	$ 7,000
TIPPING FEES-COMM HAUL	$ 316,953	$ 306,743	$ 311,086	$ 289,395	$ -
SEWER INSPECTION FEES	$ 3,849	$ 4,100	$ 3,900	$ 4,000	$ 4,000
STREET OPENING PERMITS	$ (6,099)	$ (15,602)	$ 2,108	$ 1,000	$ 1,000
RECREATION DEPT. REV.	$ 84,176	$ 99,615	$ 180,808	$ 225,000	$ 345,000
WITNESS FEES-POLICE	$ 6,738	$ 8,247	$ 6,198	$ 6,500	$ 6,500
PLANNING DEPT. REV.	$ -	$ -	$ -	$ 2,100	$ -
PASSPORT SERVICES	$ -	$ -	$ -	$ -	$ 50,000
SEASONAL RENTAL ORD.	$ -	$ -	$ -	$ 2,500	$ -
PLANNING REVENUES-COST REC	$ -	$ -	$ -	$ 10,000	$ -
TRANSFER STATION REVENUE	$ 28,079	$ 23,845	$ 38,807	$ 60,000	$ 40,000
FLOW CONTROL LICENSE	$ 4,450	$ 2,750	$ 3,000	$ 4,500	$ 4,500
FALSE ALARM FINES	$ 6,525	$ 13,475	$ 20,200	$ 20,000	$ 20,000

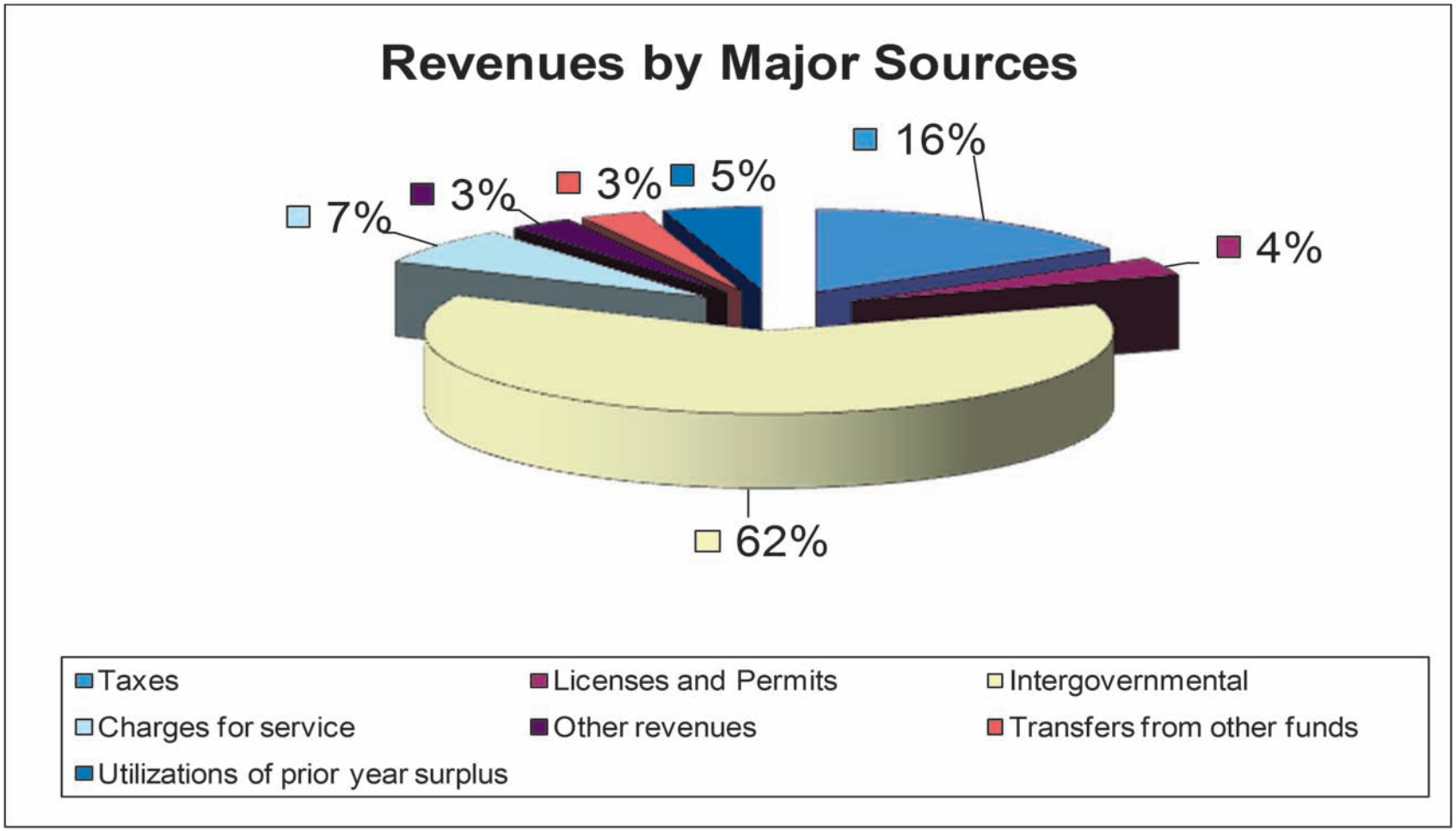
City of Saco, Maine
Revenue Schedule, Continued

Account Name	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
TOTAL CHARGES FOR SERVICE	**$ 589,882**	**$ 564,833**	**$ 733,871**	**$ 785,808**	**$ 679,000**
INTEREST EARNED-G/F	$ 64,747	$ 87,997	$ 150,455	$ 100,000	$ 150,000
SALE OF SURPLUS EQUIP.	$ 15,407	$ 48,638	$ 21,826	$ 20,000	$ 30,000
SALE OF CITY LAND-TAX AQ.	$ -	$ -	$ -	$ -	$ -
RENT/LEASE OF BLDGS.	$ 63,047	$ 63,190	$ 63,859	$ 20,000	$ 60,000
PROP.INSURANCE CLAIMS	$ 3,834	$ 19,459	$ 14,170	$ 15,000	$ 15,000
HEALTH INS.PREM.REIMB.	$ -	$ -	$ -	$ 100,000	$ 217,958
ZONING BD. REVENUE	$ -	$ -	$ -	$ 300	$ 300
ENG.STUDIES-COST REC.	$ 89,399	$ 93,791	$ 110,031	$ 52,000	$ 52,000
RECYCLING FEES	$ 22,705	$ 29,869	$ 29,497	$ -	$ -
SALE-RECYCLED WASTE	$ -	$ -	$ -	$ 35,000	$ 35,000
SCHOOL-MISCELLANEOUS	$ 138,714	$ -	$ -	$ 1,000	$ 1,000
MISCELLANEOUS	$ 14,173	$ 6,437	$ 45,382	$ 25,000	$ 25,000
FIRE DEPT. REVENUES	$ -	$ -	$ -	$ 150	$ 150
SHADAGEE/OCEAN PARK LOT FEES	$ -	$ -	$ -	$ 10,000	$ -
TOTAL OTHER REVENUES	**$ 412,026**	**$ 349,381**	**$ 435,220**	**$ 378,450**	**$ 586,408**
TRANS - SCHOOL IDT PW PARTS	$ 112,446	$ 91,514	$ 139,650	$ 115,000	$ 125,000
TRANSF-SACO ISLAND -SPIRIT	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
TRANSF. AMBULANCE FD.	$ 619,665	$ 375,023	$ 350,000	$ 480,000	$ 430,000
TRANSF. ECONOMIC DEV.FD.	$ -	$ -	$ 20,000	$ 20,000	$ 20,000
TRANSF. SEWER BD. DEBT	$ 417,952	$ 660,033	$ 459,249	$ -	$ -
TRASNF. CAMP ELLIS FD.	$ -	$ -	$ 1,000	$ 1,000	$ 1,000
TRANSF - REC IMPACT FEES	$ -	$ -	$ -	$ -	$ -
TOTAL TRANSFERS	**$ 1,175,063**	**$ 1,151,570**	**$ 994,899**	**$ 641,000**	**$ 601,000**
TRANSF. SCHOOL UNDES. FUND BAL	$ -	$ -	$ -	$ 294,645	$ 429,634
TRANSF. UNDES. FUND BAL	$ -	$ -	$ -	$ 1,408,427	$ 482,042
TOTAL UTILIZATIONS	**$ -**	**$ -**	**$ -**	**$ 1,703,072**	**$ 911,676**
TOTAL REVENUES	**$ 16,537,559**	**$ 16,754,186**	**$ 18,875,440**	**$ 21,010,042**	**$ 19,779,018**

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 non-property tax revenues for the fiscal year 2008 budget is represented as follows:

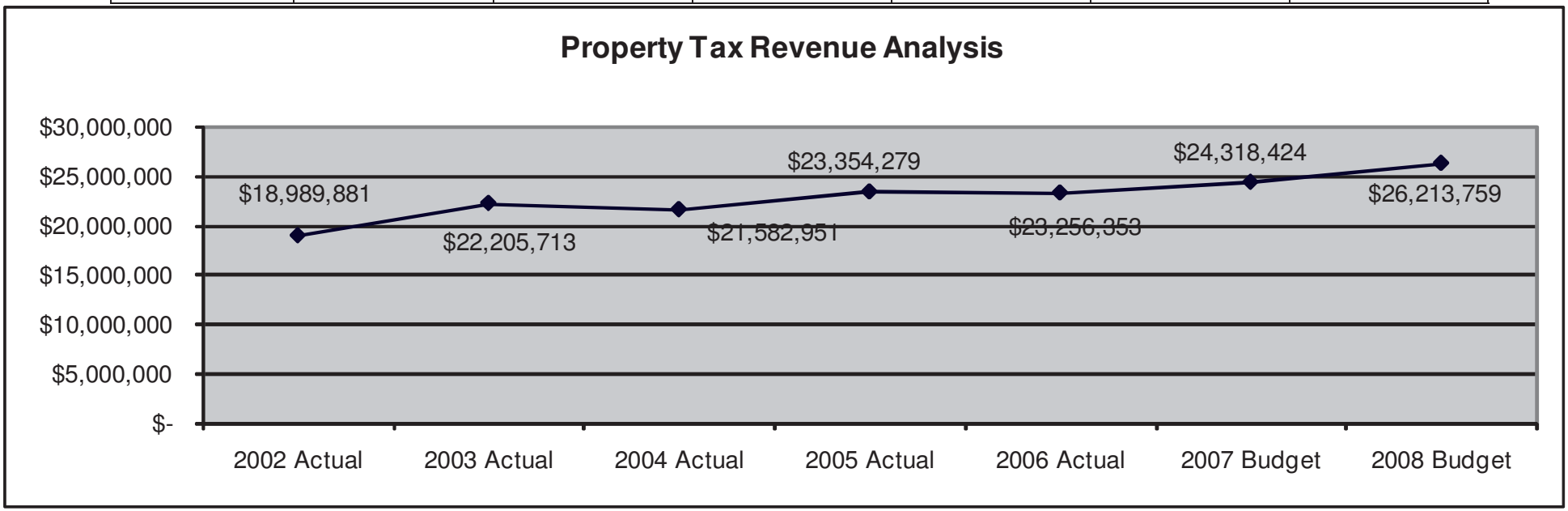


City of Saco, Maine
Revenue Summary

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 fiscal year 2006 and 2007 budgets, the city's values were increased to be indicative of 95% of the state's equalized property value. In the fiscal year 2008 budget, valuations were increased on average on approximately 2% in order to maintain the 95% of state equalized valuation. 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. In the fiscal year 2006 budget, due to the increase in state aid received in an attempt to fund 55% of the "Essential Programs and Services" of Maine schools, the City was able to actually reduce the amount of property taxes to be levied for the first time since 1979. This levy was however increased in fiscal year 2007 and again in 2008 due to the reasons noted previously.

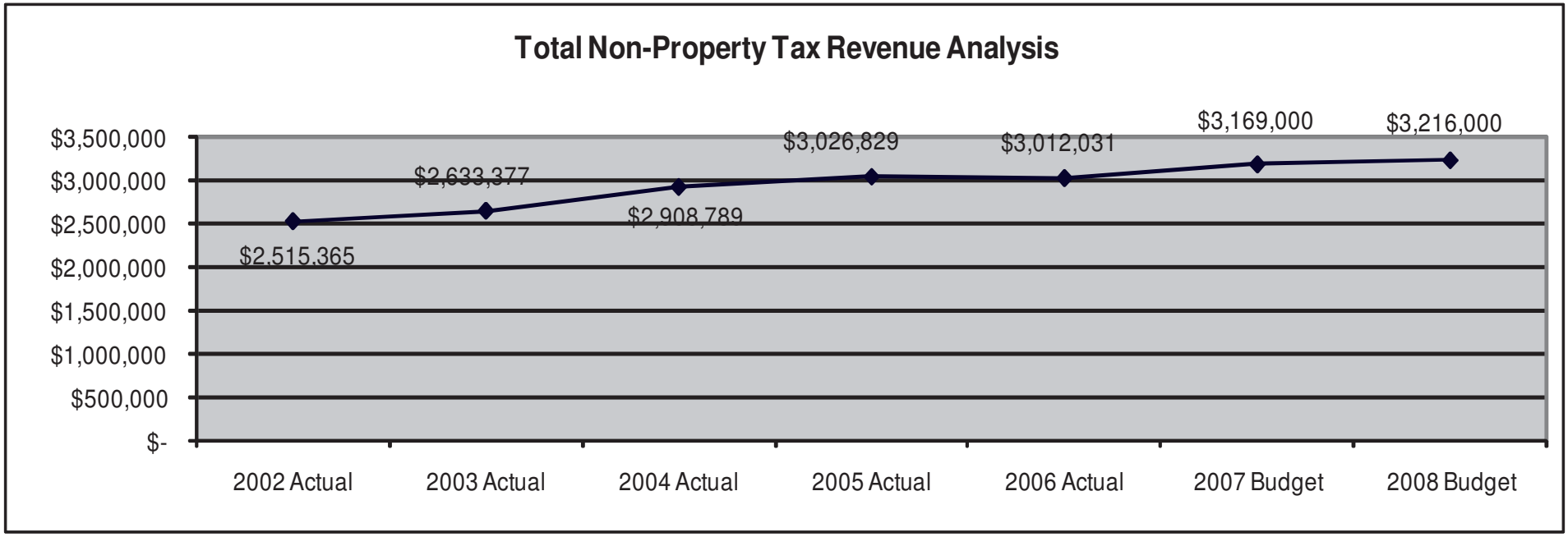
2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
$18,989,881	$22,205,713	$21,582,951	$23,354,279	$23,256,353	$24,318,424	$26,213,759



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 except for between 2005 and 2006 where they were reduced slightly. 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 again reflects a more conservative increase over last years budget due to the history of actual collections over the past year. 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. However, it is anticipated that the high cost of fuel may slow the purchase of larger more expensive vehicles which could have the affect of reducing excise taxes collected by the City. In the 2008 budget revenues from liens and interest were reduced as the city has been experiencing a higher collection rate.

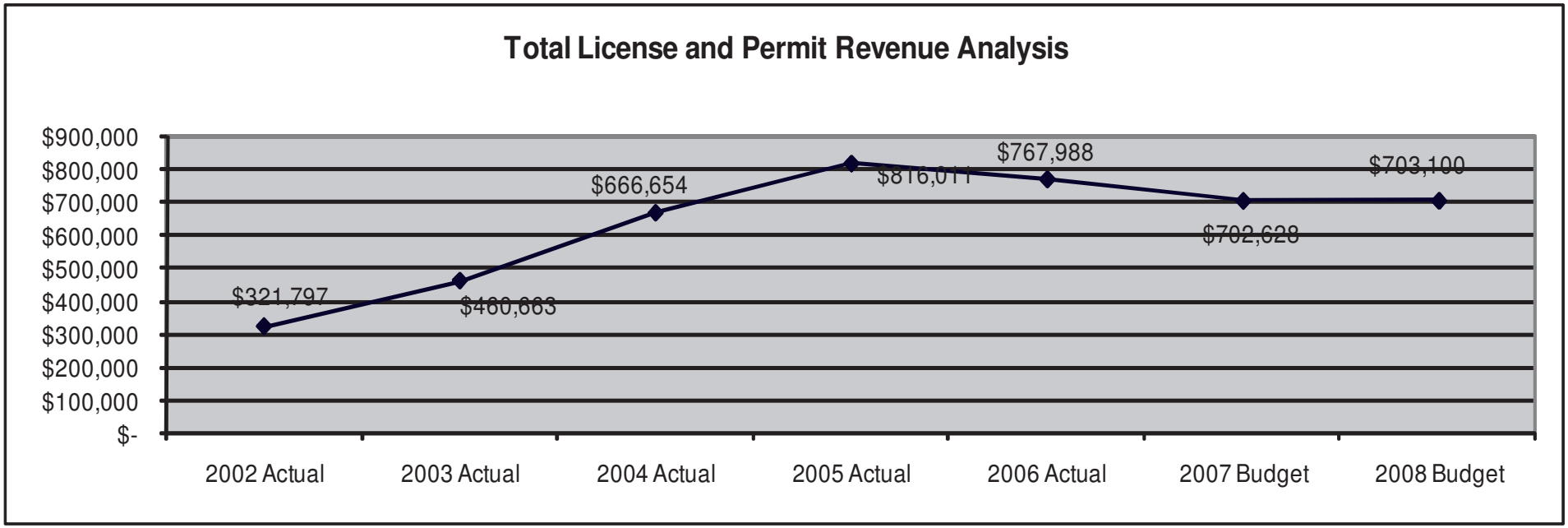
2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
$2,515,365	$2,633,377	$2,908,789	$3,026,829	$3,012,031	$3,169,000	$3,216,000



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 over the prior years budget due to the increase in rates for building inspections and the renegotiation of the city's cable franchise agreement with Time Warner. However, the actual revenue collected for 2004 was still much greater than this new higher budgeted amount. The fiscal year 2006 budget was therefore again increased to reflect more accurately the additional fees being collected from the increase in fees and building activity within the city. In the fiscal year 2007 budget, these fees were reduced by 15% due to the slow down the City is anticipating in new home construction due to the state of the economy and the expensive cost of construction within our community. The 2008 budget remained fairly consistent with 2007 with the exception of a reduction in electrical inspection fees.

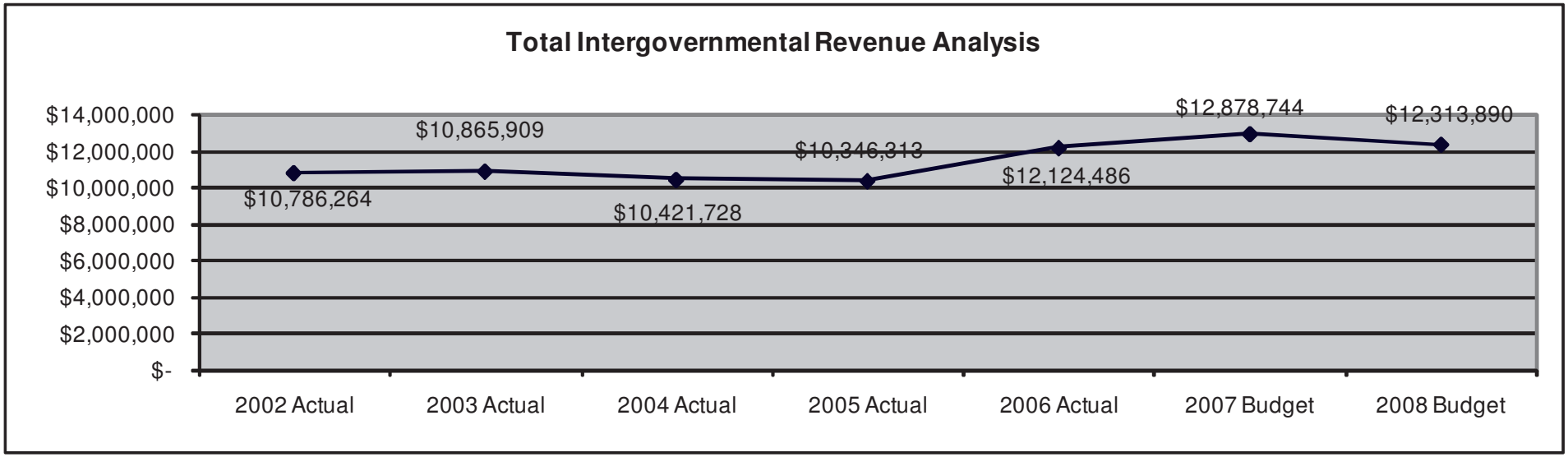
2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
$321,797	$460,663	$666,654	$816,011	$767,988	$702,628	$703,100



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 and 2005, which is due to the deficit experienced by the State of Maine at the end of fiscal year 2003 and again between 2007 and 2008. 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. However, in fiscal year 2006, the state completed it's "Essential Programs and Services" funding model which will over a four year period fund education at 55% of approved expenditures. This model has increased state revenues to the City of Saco by almost $2 million. It continued to increase intergovernmental revenues again in fiscal year 2007 but not in 2008. Also included in fiscal year 2007 and not 2008 was a Fire SAFER Grant to fund four new positions within the Fire Department. This grant was not obtained by the city. The City also had a tax base sharing agreement with the City of Biddeford for the Maine Energy Recovery Company that terminated in 2007 which greatly contributes to the reduction in these revenues from 2007 to 2008.

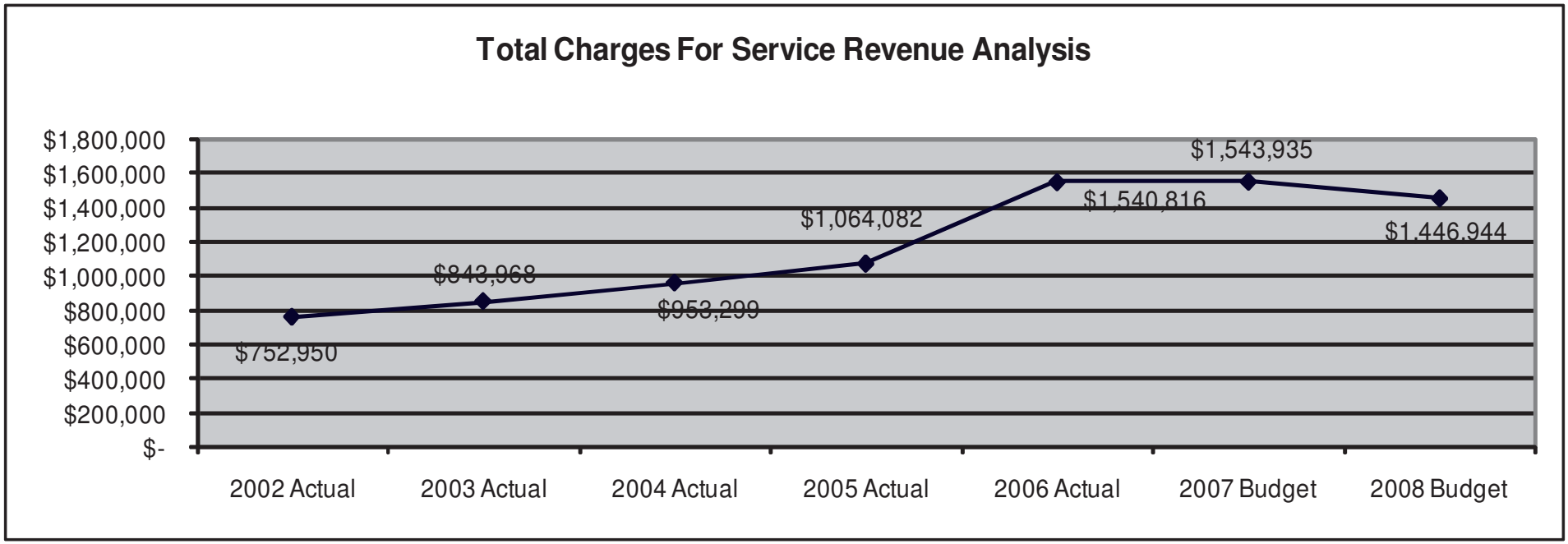
2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
$10,786,264	$10,865,909	$10,421,728	$10,346,313	$12,124,486	$12,878,744	$12,313,890



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 had consistently been increasing slightly since 2002 with a large increase in 2006 from increases in recreational fees from expanded programs and from an increase in the tuition being charged by the school department. The fiscal year 2007 budget maintained these levels and the 2008 budget actually reduced this revenue level due to a city council decision to no longer pick up commercial solid waste. The commercial tipping fees charged have therefore been removed from the fiscal year 2008 budget. With the increase in recreational fees due to expanded programs and a new all day kindergarten program this reduction was minimized.

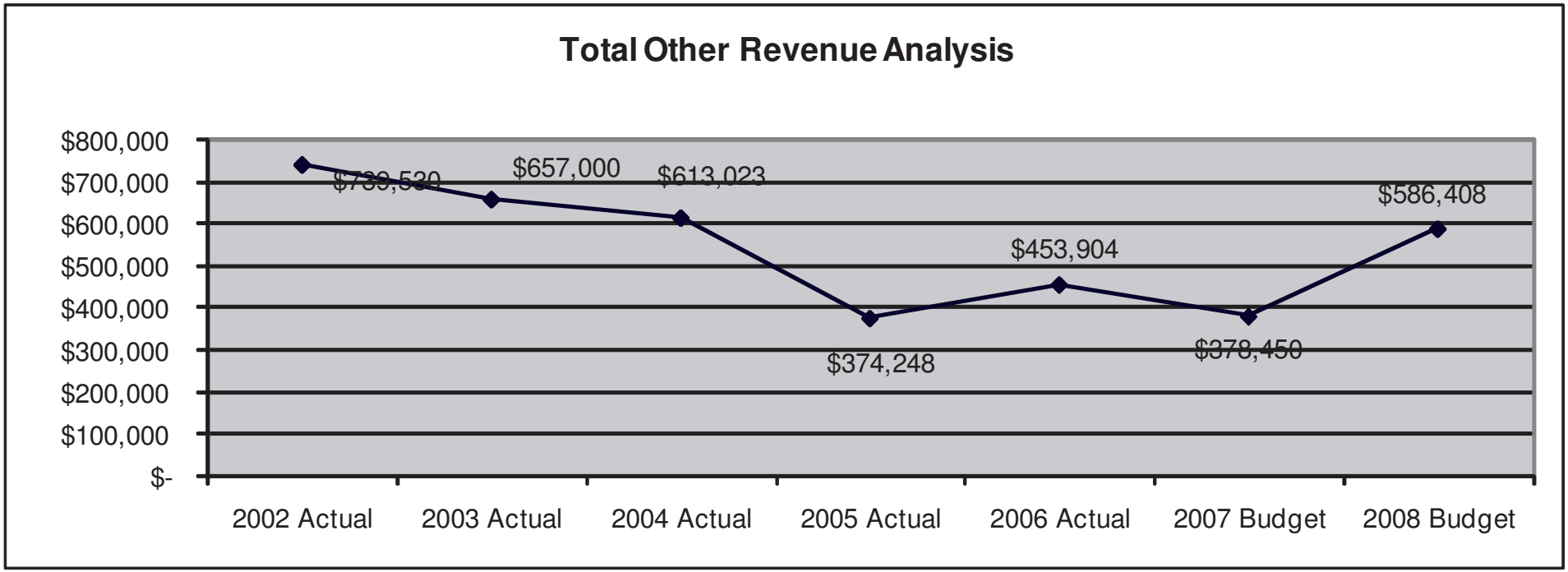
2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
$752,950	$843,968	$953,299	$1,064,082	$1,540,816	$1,543,935	$1,446,944



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 coverage's not covered by the city, and sale of recycled waste on the commodities market. These revenues 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. In the fiscal year 2006 and 2007 budgets, the revenue level has remained consistent with the 2005. In fiscal year 2008 these revenues were increased primarily due to higher interest rates and therefore an increase in interest revenue as well as a city policy for employees to cover a higher percentage of their health insurance costs thus increasing this revenue from employees.

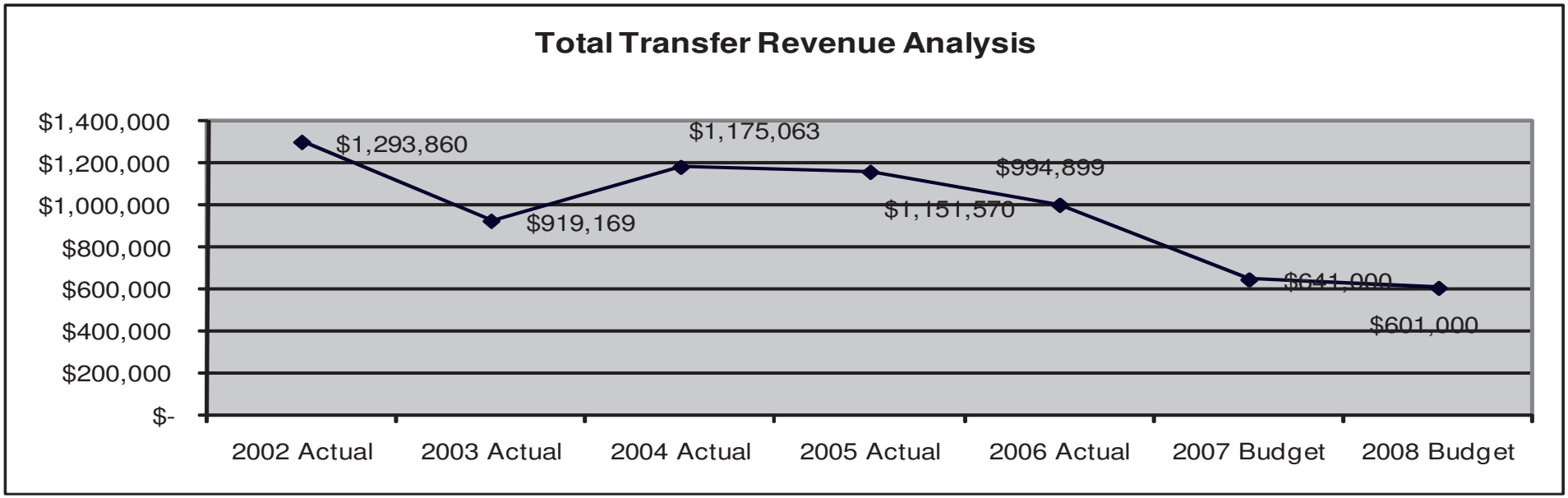
2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
$739,530	$657,000	$613,023	$374,248	$453,904	$378,450	$586,408



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 2007 budget, these transfers were dramatically reduced due to the fact that the waste water treatment plant debt and sewer crew related expenditures were charged directly to the Enterprise Fund instead of being budgeted through the General Fund and then transferred into the General Fund to cover the expenditures. The recreation impact fees collected had also been established as a separate Special Revenue Fund and therefore charged directly for the related expenditures thus reducing the transfer into the General Fund to cover these expenditures as well. In the fiscal year 2007 budget, the transfer from the ambulance fund had increase by $130,000 in order to cover the purchase of a new ambulance. This transfer was reduced in fiscal year 2008 as the ambulance purchases are made only once every 4-5 years.

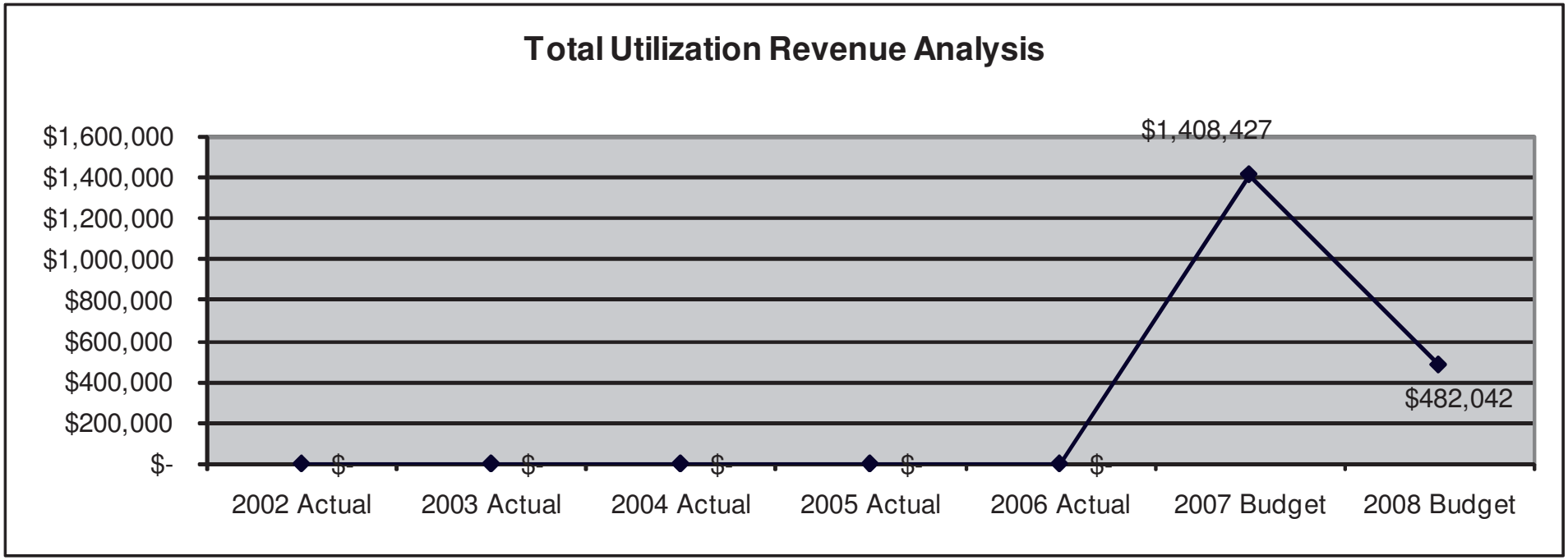
2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
$1,293,860	$919,169	$1,175,063	$1,151,570	$994,899	$641,000	$601,000



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 was increased in the fiscal year 2007 budget due to undesignated fund balance levels available above the 10% policy level. These funds were therefore utilized to budget for needed capital and infrastructure improvements within the community during that fiscal year. In fiscal year 2008, these levels have dropped back within the policy guidelines so this revenue was reduced.

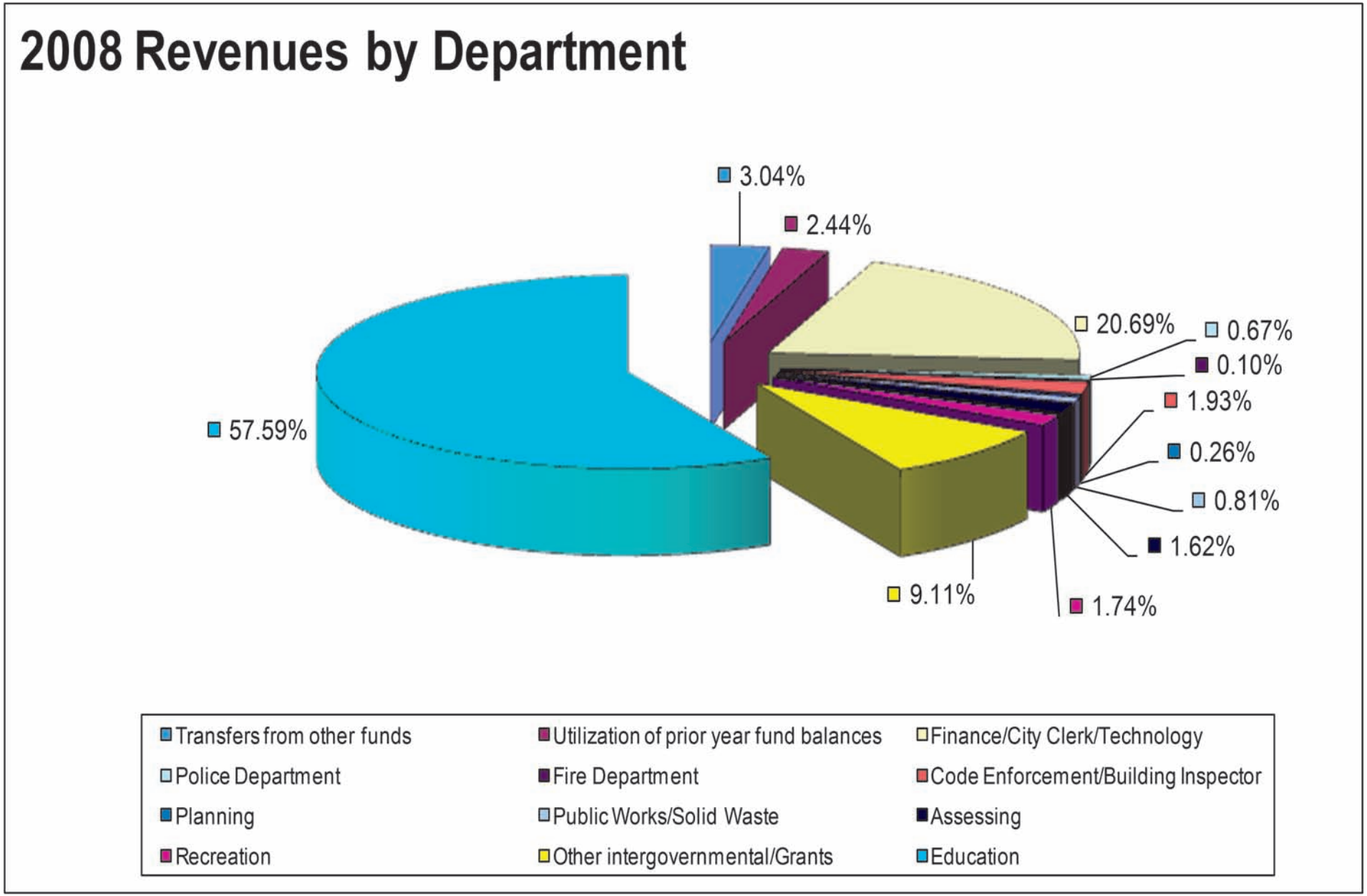
2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
$ -	$ -	$ -	$ -	$ -	$ 1,408,427	$ 482,042



Revenues by Department

The next chart graphically depicts revenues by department. The bulk of city non-tax revenues, at 57.59%, are received from the Education Department with their state aid to education monies. This allocation has decreased slightly over last year due to reduced monies received by the school department from the State of Maine through the new Essential Programs and Services funding model. This is due to the fact that the school has exceeded the funding model in fiscal year 2008 by $116,859

Projected Revenue by Department:	FY 2007	Percentage of Total	FY 2008	Percentage of Total
Education	$ 11,438,164	54.44%	$ 11,391,059	57.59%
Transfers from other funds	$ 641,000	3.05%	$ 601,000	3.04%
Utilizations of prior year fund balances	$ 1,408,427	6.70%	$ 482,042	2.44%
Finance/City Clerk	$ 3,748,990	17.84%	$ 4,091,658	20.69%
Police Department	$ 125,313	0.60%	$ 132,500	0.67%
Fire Department	$ 20,150	0.10%	$ 20,150	0.10%
Code Enforcement/Building Inspector	$ 409,638	1.95%	$ 382,400	1.93%
Planning	$ 76,900	0.37%	$ 52,300	0.26%
Public Works/Solid Waste	$ 428,895	2.04%	$ 159,500	0.81%
Assessing	$ 319,727	1.52%	$ 319,727	1.62%
Recreation	$ 225,000	1.07%	$ 345,000	1.74%
Other intergovernmental/Grants	$ 2,167,838	10.32%	$ 1,801,682	9.11%
TOTAL	**$ 20,561,950**	**100.00%**	**$ 19,779,018**	**100.00%**


2008 Revenues by Department
3.04%
2.44%
20.69%
0.67%
0.10%
1.93%
0.26%
0.81%
1.62%
1.74%
9.11%
57.59%
Transfers from other funds
Utilization of prior year fund balances
Finance/City Clerk/Technology
Police Department
Fire Department
Code Enforcement/Building Inspector
Planning
Public Works/Solid Waste
Assessing
Recreation
Other intergovernmental/Grants
Education

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 2008 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 2008. Figures listed on this table are explained in detail later in the budget document.

Departments	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Legislative:	$20,094	$16,304	$20,260	$20,100	$20,600
City Administration:	$190,350	$194,725	$197,604	$207,699	$222,918
Finance/Technology:	$508,939	$541,573	$641,455	$728,154	$732,360
City Clerk:	$154,900	$149,580	$183,840	$197,039	$206,473
Assessor:	$150,696	$160,500	$163,684	$181,975	$178,478
City Building Maintenance:	$86,851	$90,175	$102,932	$102,027	$99,895
Legal:	$144,757	$135,366	$209,581	$235,000	$235,000
Police Department:	$2,354,294	$2,505,583	$2,587,170	$2,730,675	$3,078,312
Fire Department:	$1,908,777	$2,039,207	$2,107,710	$2,395,989	$2,399,783
Building Inspections:	$177,522	$193,173	$217,803	$226,987	$241,833
Planning & Econ Development:	$268,829	$293,001	$248,309	$262,032	$277,303
Public Works Department:	$3,112,165	$3,710,174	$3,553,730	$3,854,313	$3,980,201
Public Agencies:	$482,309	$488,943	$502,298	$541,900	$548,900
Parks and Recreation Department:	$485,750	$585,146	$638,351	$715,130	$894,989
Debt Service:	$1,561,785	$1,757,463	$1,343,834	$1,338,276	$1,367,533
Employee Benefits:	$2,144,648	$2,113,209	$2,192,445	$2,198,601	$2,265,315
Insurances:	$204,013	$213,348	$225,558	$241,969	$231,067
Contingency:	$80,625	$48,523	$99,065	$66,000	$67,000
Education K-12:	$21,655,673	$22,996,354	$23,704,584	$25,504,018	$26,618,859
York County Tax:	$747,821	$772,182	$859,723	$896,282	$941,096
Capital Improvement Projects:	$1,208,365	$615,627	$1,269,379	$1,346,644	$423,256
TOTAL OPERATING & CAPITAL PROJECTS:	**$37,649,163**	**$39,620,156**	**$41,069,315**	**$43,990,810**	**$45,031,171**

City of Saco, Maine
Expenditure Summary, Continued

The chart listed above does not include the budgeted overlay of $776,050 and 400,000 respectively for fiscal year 2007 and 2008, or the Tax Incremental Finance District transfer of $561,606 for both fiscal years 2007 and 2008. These two items combined with the total from the chart of $45,031,171 bring total budgeted expenditures for fiscal year 2008 to $45,992,777.

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 and assistant department head positions. Listed salaries do not include overtime or midyear pay changes. During the end of fiscal year 2006 all 8 of the city's bargaining unit contracts had expired. These contracts were all negotiated and ratified prior to the end of fiscal year 2007. Major wage increases were included within all of the police union contracts so as to bring their wages up to market levels. A 3.5% increases for all other employees was negotiated and therefore incorporated into the salary lines of the adopted fiscal year 2008 budget. 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 5.5% increase based on this structure. The process was changed in fiscal year 2007 so that these evaluations are conducted on a fiscal year basis instead of a calendar year basis and the actual wages are therefore known and able to be included within the coming budget. The fiscal year 2008 budget therefore includes the actual wages to be paid to these non-union employees.

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

For fiscal year 2008, the approved budget includes the addition of no new employees and actually includes a reduction of one position within the city's finance department and the reduction of four positions within the fire department as the Fire SAFER Grant was not obtained to fund these four positions budgeted for in fiscal year 2007.

City of Saco, Maine
Personnel Section, Continued

Department	Position(s)	2005	2006	2007	2008	2009
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	0	0	0	0
	Customer Service Clerks	3	3.5	3.5	2.5	2.5
	Information Technology (IT) Director	1	1	1	1	1
	IT Assistant Director	1	1	1	1	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.	1.5	2	2	2	2
	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		**26.5**	**26**	**26**	**25**	**25**
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

Department	Position(s)	2005	2006	2007	2008	2009
	Court Officer	1	1	1	1	1
	Patrolman	19	19	19	19	19
	Police Chief	1	1	1	1	1
	Police Corporal	3	3	3	3	3
	Detective	5	6	6	6	6
	Secretary	1	1	1	1	1
Total Police		**46**	**47**	**47**	**47**	**47**
Fire Department	Deputy Fire Chief	2	2	2	2	2
	Captain Fire	4	4	4	4	4
	Fireman/EMT	24	24	28	24	24
	Lieutennant	4	4	4	4	4
	Chief	1	1	1	1	1
	Secretary	1	1	1	1	1
Total Fire		**36**	**36**	**40**	**36**	**36**
Public Works	Director of PW	1	1	1	1	1
	Admin. Asst.	1	1	1	1	1
	Secretary	1	1	1	1	1
	Engineer	1	1	1	1	1
	Engineer Tech	1	1	1	1	1
	Laborer	4.75	4.25	4.25	4.25	4.25
	Forman	4	4	4	4	4
	Truck Driver	11	11	11	11	11
	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	1	1	1	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		**34.75**	**34.25**	**34.25**	**34.25**	**34.25**
Parks & Recreation	Park Laborer	1.75	1.25	1.25	1.25	1.25

City of Saco, Maine
Personnel Section, Continued

Department	Position(s)	2005	2006	2007	2008	2009
	Foreman	1	1	1	1	1
	Program Leader	1	1	2	2	2
	Park/Rec Dir.	1	1	1	1	1
	Secretary	1	1	2	2	2
	Park/Rec Tech	1	1	1	1	1
Total Parks & Rec.		**6.75**	**6.25**	**8.25**	**8.25**	**8.25**
Total GENERAL FUND		**150**	**149.5**	**155.5**	**150.5**	**151.5**
Wastewater TP	Superintendent	1	1	1	1	1
	Mechanic	3	3	3	3	3
	Operator	3	4	4	4	4
	Lead Operator	1	1	1	1	1
	Admin. Asst.	1	1	1	1	1
	Clerk	1	1	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
Total Wastewater		**13**	**14**	**14**	**14**	**15**
Total All Departments		**163**	**163.5**	**169.5**	**164.5**	**166.5**

City of Saco, Maine
Public Works Department
For Fiscal Year Ending June 30, 2008

Employee	2007 Wages	2008 Wages
500101- Department Head Wages		
	$ 85,401	$ 91,042
Total 500101	**$ 85,401**	**$ 91,042**
500102- Supervisory Wages		
	$ 66,602	$ 71,001
	$ 60,898	$ 64,920
	$ 29,552	$ 31,504
	$ 44,200	$ 45,747
	$ 43,805	$ 45,338
	$ 39,166	$ 40,537
	$ 44,096	$ 46,552
Total 500102	**$ 328,319**	**$ 345,599**
500103- Non Supervisory Wages		
	$ 42,875	$ 45,707
Total 500103	**$ 42,875**	**$ 45,707**
500104- Court Officers/Clerical Wages		
	$ 39,206	$ 41,795
	$ 17,796	$ 18,788
Total 500104	**$ 57,002**	**$ 60,583**

City of Saco, Maine
Public Works Department, continued
For Fiscal Year Ending June 30, 2008

Employee	2007 Wages	2008 Wages
500131- Equipment Operators		
	$ 37,398	$ 39,481
	$ 34,050	$ 35,946
	$ 32,822	$ 34,651
	$ 35,984	$ 37,243
	$ 31,949	$ 33,067
	$ 32,178	$ 33,970
	$ 32,802	$ 33,950
Total 500131	**$ 237,182**	**$ 248,308**
500132- Truck Driver Wages		
	$ 33,155	$ 34,316
	$ 31,325	$ 32,421
	$ 32,552	$ 34,365
	$ 32,552	$ 33,691
	$ 30,701	$ 31,775
	$ 31,325	$ 32,421
	$ 32,552	$ 34,365
	$ 27,331	$ 28,288
	$ 31,886	$ 31,886
	$ 31,876	$ 31,876
	$ 30,701	$ 31,775
Total 500132	**$ 345,956**	**$ 357,180**

City of Saco, Maine
Public Works Department, continued
Fiscal year ending June 30, 2008

Employee		2007 Wages		2008 Wages
500133- Mechanic Wages	$	37,814	$	39,138
	$	35,235	$	36,468
	$	37,877	$	39,202
	$	37,066	$	38,363
	$	31,325	$	32,421
Total 500133	**$**	**179,317**	**$**	**185,593**
TOTAL PUBLIC WORKS DEPT.	**$**	**1,276,052**	**$**	**1,334,013**

City of Saco, Maine
Fire/Ambulance Department
Fiscal year ending June 30, 2008

Employee		2007 Wages		2008 Wages
500101- Department Head Wages				
	$	81,251	$	86,617
Total 500101	**$**	**81,251**	**$**	**86,617**
500102- Supervisory Wages				
	$	71,395	$	73,894
	$	70,003	$	73,895
Total 500102	**$**	**141,398**	**$**	**147,789**
500104- Court Officer/Clerical Wages				
	$	35,672	$	36,921
Total 500104	**$**	**35,672**	**$**	**36,921**
500110- Firefighter/EMT Wages				
	$	40,622	$	42,044
	$	40,622	$	42,044
	$	41,980	$	43,449

City of Saco, Maine
Fire/Ambulance Department, continued
Fiscal year ending June 30, 2008

Employee	2007 Wages	2008 Wages
	$ 41,980	$ 43,449
	$ 39,920	$ 41,318
	$ 50,287	$ 52,047
	$ 44,437	$ 46,912
	$ 39,920	$ 41,318
	$ 40,622	$ 42,044
	$ 44,647	$ 46,210
	$ 39,874	$ 41,269
	$ 49,748	$ 51,490
	$ 41,980	$ 43,449
	$ 41,980	$ 43,449
	$ 41,044	$ 42,480
	$ 52,159	$ 53,984
	$ 40,622	$ 42,044
	$ 45,256	$ 46,840
	$ 50,287	$ 52,047
	$ 43,430	$ 44,950
	$ 44,437	$ 45,992
	$ 40,622	$ 42,044
	$ 39,920	$ 41,318
	$ 41,769	$ 44,096
	$ 37,955	$ 40,069
	$ 41,769	$ 43,231
	$ 41,769	$ 44,096
	$ 41,980	$ 44,318
	$ 40,880	$ 43,157
	$ 41,254	$ 43,552
	$ 41,254	$ 43,552
	$ 42,424	$ 44,787
Total 500110	**$ 1,367,449**	**$ 1,423,046**

City of Saco, Maine
Fire/Ambulance Department, continued
For Fiscal Year Ending June 30, 2008

TOTAL FIRE/AMBULANCE DEPT.	**$ 1,625,770**	**$ 1,694,373**

City of Saco, Maine
Police Department
For Fiscal Year Ending June 30, 2008

Employee	2007 Wages	2008 Wages
500101- Department Head Wages		
	$ 78,867	$ 84,076
Total 500101	**$ 78,867**	**$ 84,076**
500102- Supervisory Wages		
	$ 71,904	$ 76,654
Total 500102	**$ 71,904**	**$ 76,654**
500104- Court Officers/Clerical Wages		
	$ 39,206	$ 41,795
	$ 41,662	$ 43,121
Total 500104	**$ 80,868**	**$ 84,916**
500105- Police Investigators	$ 55,182	$ 57,114
	$ 56,722	$ 58,707
	$ 56,576	$ 58,556
	$ 50,586	$ 52,356
	$ 56,867	$ 58,858
	$ 52,853	$ 54,703
	$ 48,173	$ 49,859
	$ 47,258	$ 49,890
	$ 47,258	$ 48,912
	$ 51,522	$ 53,325
	$ 56,222	$ 58,190
	$ 51,522	$ 54,391
Total 500105	**$ 630,739**	**$ 654,860**

City of Saco, Maine
Personnel Section, Continued

City of Saco, Maine
Police Department. Continued
Fiscal Year ending June 30, 2008

Employee		2007 Wages		2008 Wages
500106- Patrolmen	$	45,968	$	47,577
	$	45,094	$	46,673
	$	45,094	$	46,673
	$	48,693	$	50,397
	$	47,798	$	50,461
	$	46,488	$	48,115
	$	46,030	$	48,594
	$	45,968	$	47,577
	$	46,467	$	48,094
	$	47,403	$	49,062
	$	42,162	$	44,510
	$	49,192	$	50,914
	$	45,094	$	47,606
	$	45,094	$	47,606
	$	45,594	$	48,133
	$	42,162	$	44,510
	$	45,739	$	47,340
	$	48,298	$	49,988
	$	43,576	$	45,101
	$	45,094	$	46,673
Total 500106	**$**	**917,010**	**$**	**955,603**
500107- Dispatchers	$	40,706	$	42,130
	$	41,288	$	42,733
	$	42,411	$	43,896
	$	37,149	$	38,449
	$	39,749	$	41,140
	$	37,149	$	39,218
	$	41,288	$	42,733
	$	39,749	$	41,140
	$	37,149	$	39,218
	$	39,936	$	41,334
Total 500107	**$**	**396,573**	**$**	**411,991**

City of Saco, Maine
Personnel Section, Continued

City of Saco, Maine
Police Department, Continued
Fiscal Year ending June 30, 2008

Employee	2007 Wages	2008 Wages
500108- Cross Guards/Animal Control		
	$ 5,760	$ 5,962
	$ 5,760	$ 5,962
	$ 5,760	$ 5,962
	$ 5,760	$ 5,962
	$ 18,694	$ 19,348
	$ 5,760	$ 5,962
	$ 5,760	$ 5,962
	$ 5,760	$ 5,962
	$ 5,760	$ 5,962
Total 500108	**$ 64,774**	**$ 67,041**
TOTAL POLICE DEPARTMENT	**$ 2,240,735**	**$ 2,335,141**

City of Saco, Maine
Administration Department
For the year ending June 30, 2008

Employee	2007 Wages	2008 Wages
500101- Department Head Wages	$ 99,138	$ 104,090
Total 500101	**$ 99,138**	**$ 104,090**
500103- Non Supervisory Wages	$ 52,355	$ 55,813
Total 500103	**$ 52,355**	**$ 55,813**

City of Saco, Maine
Personnel Section, Continued

City of Saco, Maine
City Administration Department, continued
Fiscal year ended June 30, 2008

Employee	2007 Wages	2008 Wages
500104- Court Officers/Clerical Wages		
	$ 42,232	$ 45,021
Total 500104	**$ 42,232**	**$ 45,021**
TOTAL CITY ADMINISTRATION	**$ 193,725**	**$ 204,924**

City of Saco, Maine
Finance Department
For the year ending June 30, 2008

Employee	2007 Wages	2008 Wages
500101- Department Head Wages	$ 88,010	$ 91,090
Total 500101	**$ 88,010**	**$ 91,090**
500102- Supervisory Wages	$ 44,668	$ 46,231
Total 500102	**$ 44,668**	**$ 46,231**
500103- Non Supervisory Wages/Technology	$ 56,774	$ 60,523
	$ 51,230	$ 54,614
Total 500103	**$ 108,004**	**$ 115,137**
500104- Court Officers/Clerical Wages	$ 38,506	$ 40,624
	$ 6,006	$ 6,006
	$ 28,366	$ 29,359
	$ 29,354	$ 30,381
	$ 14,456	$ 14,962
	$ 29,900	$ 30,947
Total 500104	**$ 146,588**	**$ 152,278**
TOTAL FINANCE DEPARTMENT	**$ 387,270**	**$ 404,738**

City of Saco, Maine
City Clerk Department
For the year ending June 30, 2008

Employee	2007 Wages	2008 Wages
500101- Department Head Wages		
	$ 58,768	$ 62,650
Total 500101	**$ 58,768**	**$ 62,650**
500104- Court Officers/Clerical Wages		
	$ 40,118	$ 41,522
Total 500104	**$ 40,118**	**$ 41,522**
TOTAL CITY CLERK DEPARTMENT	**$ 98,886**	**$ 104,172**

City of Saco, Maine
Assessing Department
For the year ending June 30, 2008

Employee	2007 Wages	2008 Wages
500101- Department Head Wages		
	$ 68,016	$ 70,397
Total 500101	**$ 68,016**	**$ 70,397**
500104- Court Officers/Clerical Wages		
	$ 28,366	$ 29,946
	$ 28,392	$ 29,386
Total 500104	**$ 56,758**	**$ 59,332**
TOTAL ASSESSING DEPARTMENT	**$ 124,774**	**$ 129,728**

City of Saco, Maine
Building Maintenance Department
For the year ending June 30, 2008

Employee	2007 Wages	2008 Wages
500103- Non Supervisory Wages		
	$ 33,280	$ 34,445
Total 500103	**$ 33,280**	**$ 34,445**
TOTAL BUILDING MAINTENANCE DEPT	**$ 33,280**	**$ 34,445**

City of Saco, Maine
Building Inspections/Zoning Department
For the year ending June 30, 2008

Employee	2007 Wages	2008 Wages
500101- Department Head Wages		
	$ 59,800	$ 61,893
Total 500101	**$ 59,800**	**$ 61,893**
500103- Non Supervisory wages		
	$ 51,337	$ 54,728
	$ 42,446	$ 45,250
Total 500103	**$ 93,784**	**$ 99,978**
500104- Court Officers/Clerical Wages		
	$ 30,654	$ 31,727
Total 500104	**$ 30,654**	**$ 31,727**

City of Saco, Maine
Building Inspections/Zoning Department, Continued
For the year ending June 30, 2008

Employee	2007 Wages	2008 Wages
500119- Electrical Inspector		
	$ 26,111	$ 27,835
Total 500119	**$ 26,111**	**$ 27,835**
TOTAL BUILDING INSPECTIONS	**$ 210,348**	**$ 221,433**

City of Saco, Maine
Planning and Economic Development Dept.
For the year ending June 30, 2008

Employee	2007 Wages	2008 Wages
500101- Department Head Wages		
	$ 74,636	$ 79,566
Total 500101	**$ 74,636**	**$ 79,566**
500103- Non Supervisory Wages		
	$ 65,932	$ 70,287
Total 500103	**$ 65,932**	**$ 70,287**
500104- Court Officers/Clerical Wages		
	$ 30,628	$ 31,700
	$ 30,628	**$ 31,700**
TOTAL PLANNING/ECON. DEV.	**$ 171,196**	**$ 181,553**

City of Saco, Maine
Parks & Recreation Department
For the year ending June 30, 2008

Employee	2007 Wages	2008 Wages
500101- Department Head Wages		
	$ 59,693	$ 63,635
Total 500101	**$ 59,693**	**$ 63,635**
500102- Supervisory Wages	$ 47,632	$ 49,299
	$ 42,474	$ 44,839
Total 500102	**$ 90,106**	**$ 94,138**
500103- Non Supervisory Wages	$ 34,787	$ 37,085
Total 500103	**$ 34,787**	**$ 37,085**
500104- Court Officer/Clerical Wages		
	$ 30,654	$ 31,727
	$ 28,626	$ 29,628
Total 500104	**$ 59,280**	**$ 61,355**
500130- Laborer Wages		
	$ 32,386	$ 33,519
	$ 38,792	$ 40,150
	$ 31,325	$ 32,265
Total 500130	**$ 102,502**	**$ 105,933**
TOTAL PARKS & RECREATION	**$ 311,581**	**$ 325,062**

City of Saco, Maine
Waste Water Treatment Plant
For the year ending June 30, 2008

Employee	2007 Wages	2008 Wages
500102-Supervisory Wages	$ 73,350	$ 78,195
	$ 29,552	$ 30,586
	$ 55,515	$ 57,458
Total 500102	**$ 158,417**	**$ 166,239**
500103- Non Supervisory Wages	$ 43,930	$ 46,376
	$ 39,936	$ 41,134
	$ 34,112	$ 35,135
	$ 38,522	$ 39,870
	$ 40,102	$ 41,506
	$ 16,973	$ 17,567
	$ 36,379	$ 38,406
Total 500103	**$ 249,954**	**$ 259,994**
500104- Court Offciers/Clerical Wages		
	$ 38,064	$ 39,396
	$ 14,456	$ 14,962
	$ 11,864	$ 12,525
Total 500104	**$ 64,384**	**$ 66,883**
500133- Mechanic Wages		
	$ 50,523	$ 52,292
	$ 47,902	$ 50,571
	$ 98,426	**$ 102,862**
TOTAL WASTE WATER TREATMENT PLANT	**$ 571,181**	**$ 595,979**

DEPARTMENTAL NARRATIVES, STRATEGIC GOALS AND OBJECTIVES AND APPROPRIATION HISTORY

City of Saco, Maine
Legislative Department Narrative

Fiscal Year 2008 Established Goals and Objectives

The goals and objectives of the City Council are established through their endorsement of the city's Strategic Plan completed in 2004 and updated again in 2006. 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 on page 48. 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. Beginning with the last budget process and continuing into 2008, the City also began to incorporate Performance Measures in an attempt to report results of this strategic planning process. The Performance measures developed for each department can be found within the departmental sections of this document.

Fiscal Year 2007 Results of Goals and Objectives

The City of Saco's 2007 adopted budget identified the primary objectives to be accomplished during 2006 and 2007. 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 section describes these goals set for 2006 thru 2008 and the objectives and some of the results achieved to date in the format of the City's strategic plan. The current City Council was elected in November of 2005 (fiscal year 2006) and will continue through November of 2007 (fiscal year 2008).

Element: Camp Ellis Erosion
Staff Lead: Administrator Rick Michaud

Related to Goal Area:
Public Safety
Meeting New Environmental Regulation Challenges

Strategic Objective: To finalize the solution for the Camp Ellis Erosion issue.

Implementation Milestones with Existing Resources:

- ☑ Evaluate alternatives to mitigate the erosion
- ☐ Select best alternative
- ☐ Complete project cooperation agreement
- ☐ Obtain permits for construction and select the best alternative solution.
- ☐ Obtain proper authorization and funding to complete the project.

Implementation Milestones with Additional Funding:

None at this time

Element: North Street Intersections
Staff Lead: Administrator Rick Michaud

Related to Goal Area:
Infrastructure and Capital Development and Maintenance

Strategic Objective: To address the intersections on North Street – Garfield Street to Park Street

Implementation Milestones with Existing Resources:

- ☑ Applied for Portland Area Comprehensive Committee (PACTS) funding. **Project funding denied.**
- ☐ Industrial Park Road – TIF alternative to PACTS funding
- ☐ Apply again for PACTS project funding.

Implementation Milestones with Additional Funding:

None at this time.

Element: Reconstruct Pleasant/Temple/Green St.
Staff Lead: Administrator Rick Michaud

Related to Goal Area:
Infrastructure and Capital Development and Maintenance
Meeting New Environmental Regulation Challenges

Strategic Objective: Reconstruct Pleasant/Temple/Green Street Area

Implementation Milestones with Existing Resources:

- ☑ Prepare preliminary cost estimates
- ☑ Included cost estimates in the Capital Improvement Bond
- ☑ Bond goes to voters in November 2006
- ☐ Final engineering request for proposals
- ☐ Bid opening in the Spring of 2007
- ☐ Construction to begin Summer/Fall 2007

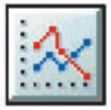
Implementation Milestones with Additional Funding:

None at this time.

City of Saco, Maine
Legislative Department Narrative, Continued

Element: Keep Taxes Stable
Staff Lead: Administrator Rick Michaud

Related to Goal Area:
Meeting the Financial Needs For City Services
Growth Management



Strategic Objective: To keep property taxes down/stable.

Implementation Milestones with Existing Resources:

- ☑ `Mil rate dropped 3 mils
- ☑ Completed a revaluation resulting in property values rising to full market value.
- ☑ Flat tax commitment in place.

Implementation Milestones with Additional Funding:

None at this time.

Element: Junk Yard Ordinance
Staff Lead: Administrator Rick Michaud

Related to Goal Area:
Meeting New Environmental Regulation and Challenges
Pubic Safety

Strategic Objective: Enforcement of the Junk Yard Ordinance

Implementation Milestones with Existing Resources:

- ☑ Determine how many junkyards are located within the city. **15 yards.**
- ☑ No permits are issued for junkyards.
- ☑ Assign police officer and code officer to make contact with all junkyard owners.
- ☑ Results. **3 court actions; 5 have come into compliance; all fifteen have responded to make improvements**
- ☐ What properties are left to be addressed. **Ongoing identification of junkyards.**

Implementation Milestones with Additional Funding:

None at this time.

City of Saco, Maine
Legislative Department Narrative, Continued

Element: Reduce Energy Consumption.
Staff Lead: Administrator Rick Michaud

Related to Goal Area:
Infrastructure and Capital Development and Maintenance

Strategic Objective: Reduce energy consumption and seek alternative energy sources

Implementation Milestones with Existing Resources:

- ☑ Form Saco energy committee
- ☑ Complete an inventory of facility energy use
- ☑ Complete lighting energy audit
- ☑ Evaluate geo thermal heat pumps. **Found feasible in "new" construction only; although retrofit of WWTP possible because of water supply**
- ☑ Evaluate wind power generator & consider setting up 2 monitoring devices.
- ☑ Invest in energy conservation – quickest payback. The Council has included $300,000 in the 07/08 budget.
- ☑ Replaced City refrigerators with energy efficient ones
- ☐ Replacement of computer monitors with energy efficient models **- approved**
- ☐ Monitor wind for 12 consecutive months before deciding to move ahead.
- ☐ Move ahead now and build 1 turbine – **building 1 turbine at treatment plant, scheduled to be here on online 12/31/06.**
- ☐ **Changed out all lighting throughout the City – only work left to do at P.D. and the Community Center**
- ☐ Public Works facility project to include appreciation of "green" technologies.

Implementation Milestones with Additional Funding:

None at this time.

City of Saco, Maine
Legislative Department Narrative, Continued

Element: Mill Brook Business Park
Staff Lead: Administrator Rick Michaud

Related to Goal Area:
Infrastructure and Capital Development and Maintenance

Strategic Objective: Finish Constructing Mill Brook Business Park

Implementation Milestones with Existing Resources:

- ☑ Sign installation
- ☑ Surface pavement
- ☑ Landscaping
- ☐ EDA Grant Closeout
  - ☑ Final Inspection
- ☐ Sell lots

Implementation Milestones with Additional Funding:

None at this time.

Element: Landfill Recreation Field Improvements
Staff Lead: Administrator Rick Michaud

Related to Goal Area:
Leisure Services Investment

Strategic Objective: Finish the landfill recreation field improvements – **Featured in the EPA Reuse Brochure**

Implementation Milestones with Existing Resources:

- ☑ Subgraded. **Estimate to complete in 2 months.**
- ☐ Build 4 multi purpose fields – **Fields will be ready for use Spring 2007**
- ☐ Build parking for 80 to 100 spaces
- ☐ Move transfer station gate to separate recreation & oversized bulky waste operation

Implementation Milestones with Additional Funding:

None at this time.

Element: Search Capacity for Council Minutes
Staff Lead: Administrator Rick Michaud

Related to Goal Area:
Technological Innovation & Implementation

Strategic Objective: Establish Search Capacity for Council Minutes

Implementation Milestones with Existing Resources:

- ☑ Evaluate specifications the system should have
- ☑ Request for Proposals
- ☑ Selected National Code to provide the service
- ☑ Software Installation and training **–training is ongoing**
- ☐ Utilize the data

Implementation Milestones with Additional Funding:

None at this time.

Element: Build Transfer Station
Staff Lead: Administrator Rick Michaud

Goal Area: Meeting New Environmental Regulation Challenges
Infrastructure and Capital Development and Maintenance

Strategic Objective: Build a Transfer Station

Implementation Milestones with Existing Resources:

- ☑ Council review of concept plan at Foss Road landfill site
- ☑ Prepare an assessment for all alternative sites in the city.
- ☑ Request for Proposals process to find a provider of Municipal Solid Waste (MSW) disposal services.
- ☑ Evaluate proposals, select a contractor who will provide MSW transfer and disposal services **–ECO Maine Contract signed on October 19, 2006**

Implementation Milestones with Additional Funding:

None at this time.

City of Saco, Maine
Legislative Department Narrative, Continued

Element: Implement Commercial Recycling
Staff Lead: Administrator Rick Michaud

Related to Goal Area:
Meeting New Environmental Regulation Challenges

Strategic Objective: Increase Commercial Recycling through a recycling program

Implementation Milestones with Existing Resources:

- ☑ How many commercial recycling contracts in January 2005. **There were 10, now 29.**
- ☑ How many contracts in December 2005. **There are 19, totaling 29. 6 added in 2006.**
- ☑ Send out a mailing to commercial businesses informing them about the recycling program, along with a sample contract.
- ☑ Implemented an incentive to recycle by increase in tip fee of $60 to $80 per ton for commercial waste. **Commercial waste tonnage going to MERC charged by commercial haulers was decreased. From January to October of 2006 – 2,900 tons of Commercial Trash was billed out, an average per month of 289 tons. 2005 saw – 5,200 tons of commercial tonnage, an average per month of 432 tons.**
- ☐ Continue to sign up new commercial business for the recycling program

Implementation Milestones with Additional Funding:

None at this time.

City of Saco, Maine
Legislative Department Narrative, Continued

Element: Open Space Acquisition
Staff Lead: Administrator Rick Michaud

Related to Goal Area:
Leisure Services Investment
Growth Management

Strategic Objective: Continue to acquire open space with the "land for Saco's future" program

Implementation Milestones with Existing Resources:

- ☑ Purchase parcels for open space. **The City acquired a portion of the Horton property on the Simpson Road; and the "Sandy Bottom" parcel consisting of 13 acres at the Ferry Road fishing area.**
- ☑ **Purchase and sale on the Prentice parcel was signed on 10/30/06 for $750,000**
- ☐ Balance of **$ 228,000 after Prentice purchase**
- ☐ Continue to find properties that meet criteria

Implementation Milestones with Additional Funding:

None at this time.

Element: Maine Energy Recovery Company (MERC) Resolution
Staff Lead: Administrator Rick Michaud

Related to Goal Area:
Infrastructure Improvement
Meeting New Environmental Regulation Challenges

Strategic Objective: Come to final resolution on the City's relationship with MERC

Implementation Milestones with Existing Resources:

- ☑ Negotiations on contract, which included provisions to buy out the facility. **Ended without resolution**
- ☑ November bond put to voters to authorize $10 million to purchase facility. **Voted down by citizens**
- ☑ December 2005, Council opted to resume the "contract dispute" lawsuit.
- ☐ Tip Fee calculation dispute is ongoing, and consideration is being given to a citizens action under the Clean Air Act.
- ☑ Select an alternative disposal site. – **Contract with Eco Maine begins July 2007**

Implementation Milestones with Additional Funding:

None at this time.

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.

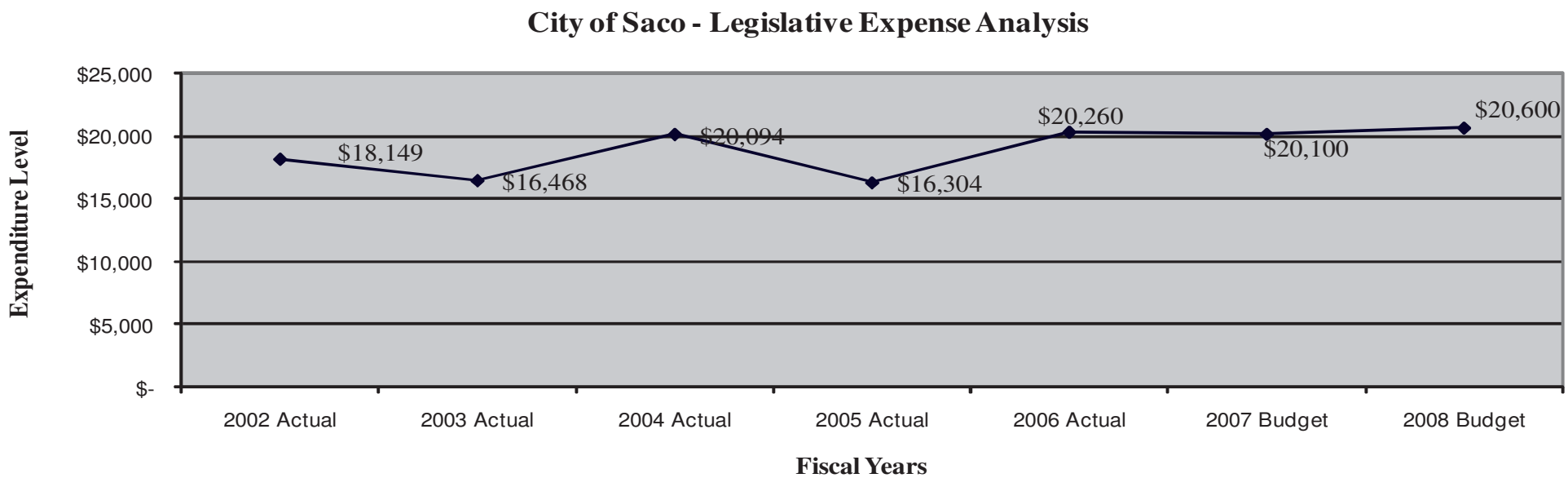
c. Printing of Ordinances. The City Council shall cause each ordinance having the force and effect of law to be reproduced promptly following its adoption and the ordinances shall be distributed or sold to the public at a reasonable price to be fixed by the City Council. Following publication of the 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.

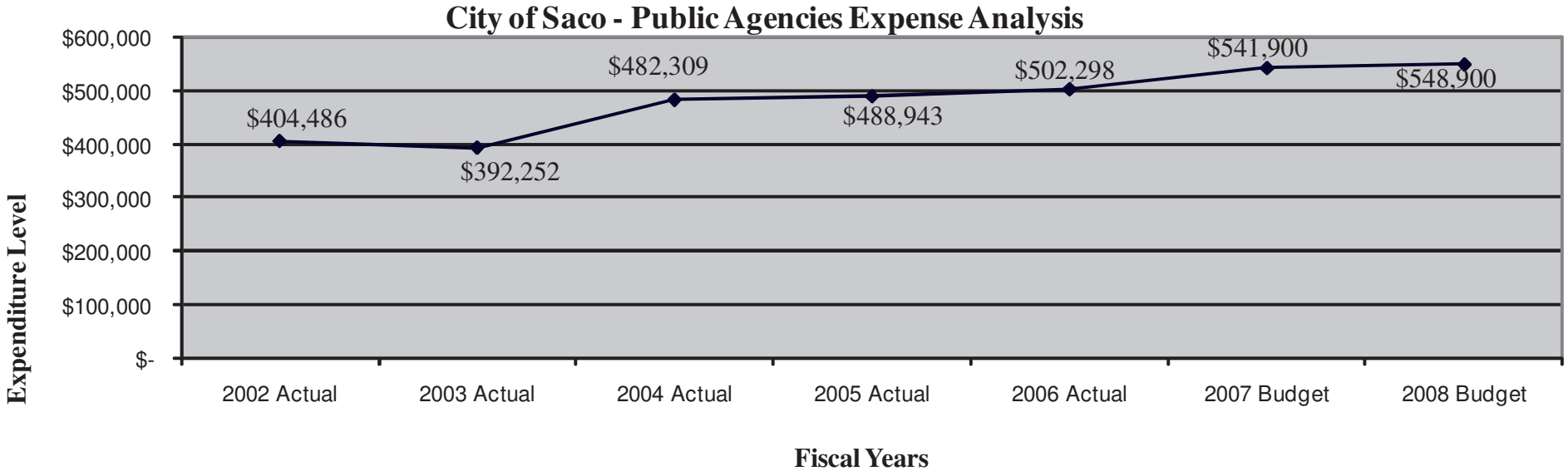
Expenditures:

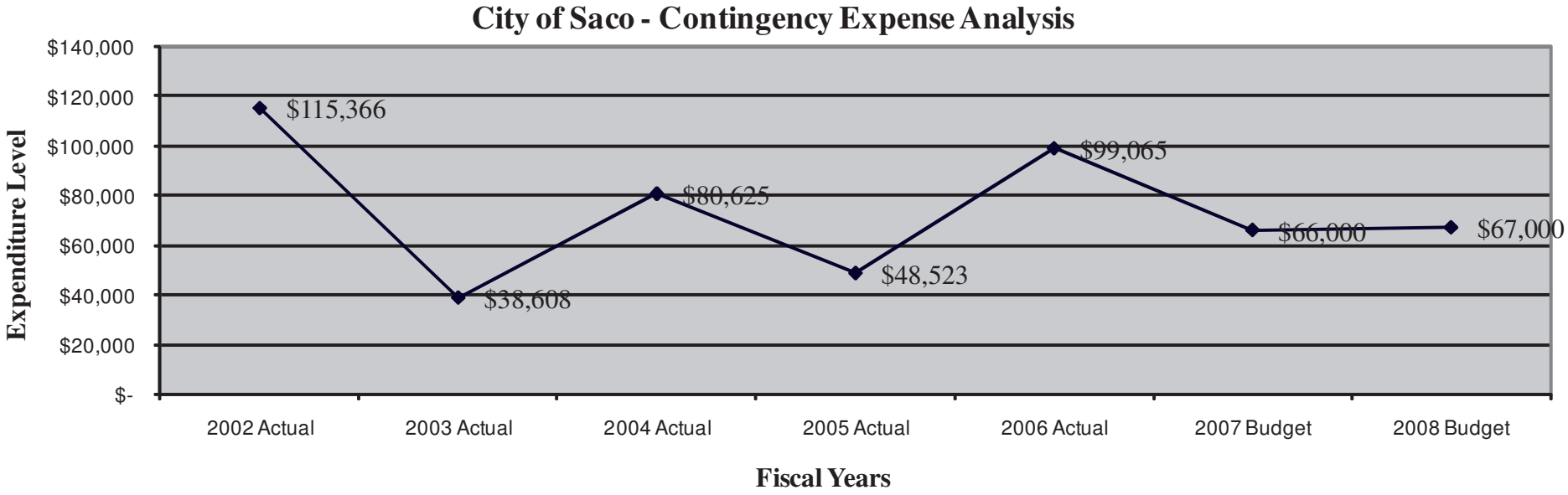
The expenditures within this department are related to the following activity centers:

- Legislative
- Public Agencies
- Contingency
- York County Tax

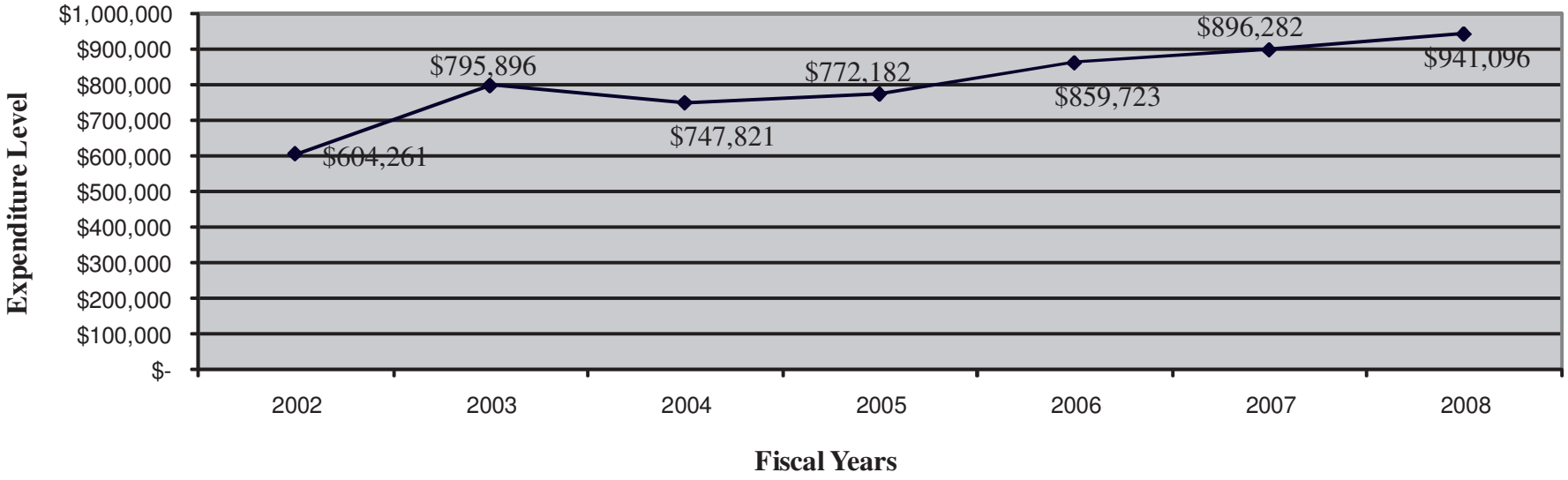
The following graphs depict the expenditure level of these activity centers over the last 6 years.

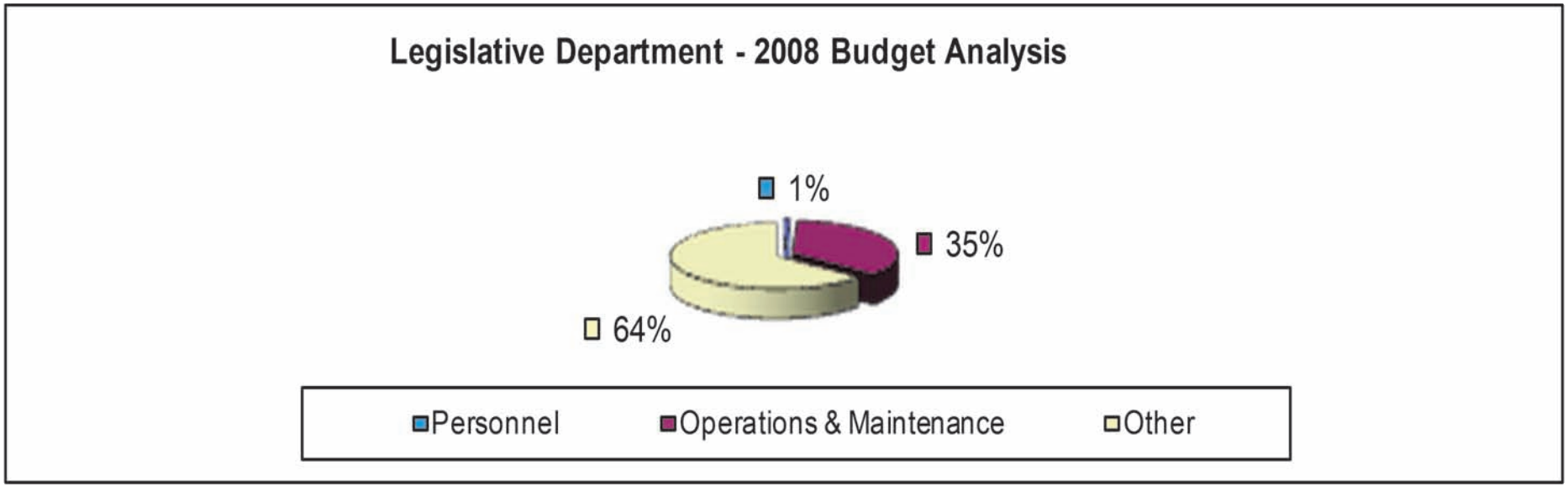



City of Saco - Public Agencies Expense Analysis
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$-
Expenditure Level
$404,486
$392,252
$482,309
$488,943
$502,298
$541,900
$548,900
2002 Actual
2003 Actual
2004 Actual
2005 Actual
2006 Actual
2007 Budget
2008 Budget
Fiscal Years


City of Saco - Contingency Expense Analysis
$140,000
$120,000
$100,000
$80,000
$60,000
$40,000
$20,000
$-
Expenditure Level
$115,366
$38,608
$80,625
$48,523
$99,065
$66,000
$67,000
2002 Actual
2003 Actual
2004 Actual
2005 Actual
2006 Actual
2007 Budget
2008 Budget
Fiscal Years

City of Saco - County Tax Expense Analysis





City of Saco, Maine
Legislative Department Narrative, Continued

Legislative Department
Expenditure Analysis

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Personnel	$ 11,200	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000
Operations & Maintenance	$ 411,435	$ 396,720	$ 490,403	$ 493,247	$ 510,558	$ 550,000	$ 557,500
Other	$ 719,647	$ 834,504	$ 828,446	$ 820,705	$ 958,788	$ 962,282	$ 1,008,096

		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
LEGISLATIVE								
500117	ELECTED OFFICIALS	$ 11,200	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000
500301	OFFICE SUPPLIES	$ 3	$ 137	$ 1,635	$ 257	$ 236	$ 200	$ 200
500322	TUITION/TRAINING	$ 45	$ 590	$ 422	$ -	$ 115	$ 200	$ 200
500332	BOOKS & MANUALS	$ 94	$ 245	$ 20	$ 127	$ 165	$ 200	$ 200
500337	POSTAGE	$ 71	$ 120	$ 72	$ 83	$ 4	$ 200	$ 200
500339	TRAVEL	$ -	$ 9	$ 6	$ 28	$ 302	$ 300	$ 300
500344	PRINTING	$ 2,489	$ 162	$ 3,018	$ 288	$ 397	$ 1,000	$ 1,000
	EMPLOYEE RECOGNITION	$ -	$ -	$ -	$ -	$ -	$ -	$ 500
500400	TRANSFERS/ MISCELLANEOUS	$ 4,247	$ 3,205	$ 2,921	$ 3,521	$ 7,041	$ 6,000	$ 6,000
	Subtotal Legislative:	**$ 18,149**	**$ 16,468**	**$ 20,094**	**$ 16,304**	**$ 20,260**	**$ 20,100**	**$ 20,600**

City of Saco, Maine
Legislative Department Narrative, Continued

		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
PUBLIC AGENCIES								
500580	EASTERN TRAIL MEMBERSHIP	$ 2,500	$ 2,500	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
500701	SACO TRUST FUND	$ -	$ -	$ -	$ -	$ 500	$ -	$ -
500702	CONSERVATION COMMISSION	$ 4,086	$ 2,161	$ 3,882	$ 1,363	$ 1,729	$ 5,200	$ 5,200
500703	DYER LIBRARY	$ 270,000	$ 270,000	$ 320,000	$ 355,000	$ 370,000	$ 370,000	$ 370,000
500704	SACO PATHFINDERS	$ 600	$ 600	$ 600	$ 600	$ 600	$ 600	$ 600
500705	MAINE MUNICIPAL ASSOCIATION	$ 12,743	$ 13,301	$ 13,717	$ 14,060	$ 14,060	$ 14,000	$ 14,000
500706	TRI-CITY TRANSIT DISTRICT	$ 45,000	$ 46,000	$ 48,000	$ 48,000	$ 48,000	$ 48,000	$ 55,000
500707	SACO SPIRIT FOR BUSINESS	$ 31,000	$ 25,000	$ 25,085	$ 25,000	$ 25,000	$ 25,000	$ 25,000
500708	FEMA - CIVIL EMERGENCY	$ 4,015	$ 3,185	$ 2,892	$ 3,003	$ 3,080	$ 5,900	$ 5,900
500709	BIDD SACO AREA ECON. DEV.	$ 9,345	$ 11,500	$ 11,895	$ 11,500	$ 14,010	$ 11,500	$ 11,500
500710	ECONOMIC DEVELOPMENT COMM	$ 11,533	$ 4,187	$ 4,965	$ 8,665	$ 3,120	$ 9,000	$ 9,000
500711	SACO RIVER CORRIDOR	$ 4,500	$ 4,500	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
500712	SACO COMMUNITIES ACTIVITIES	$ 1,200	$ 1,200	$ -	$ -	$ -	$ 1,200	$ 1,200
500713	COASTAL WATERS COMMISSION	$ 950	$ 1,075	$ 1,075	$ 44	$ -	$ 1,000	$ 1,000
500714	VETERANS COUNCIL	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
500715	PAROCHIAL SCHOOL ASSISTANCE	$ 6,014	$ 6,043	$ 34,198	$ 5,708	$ 6,199	$ 34,500	$ 34,500
	Subtotal Public Agencies:	**$ 404,486**	**$ 392,252**	**$ 392,252**	**$ 488,943**	**$ 502,298**	**$ 541,900**	**$ 548,900**

City of Saco, Maine
Legislative Department Narrative, Continued

		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
CONTINGENCY								
500400	TRANSFERS/MISC	$ 66,845	$ 6,355	$ 2,296	$ 16,094	$ 49,051	$ 25,000	$ 25,000
500401	TAX ABATEMENTS	$ 44,213	$ 29,337	$ 75,546	$ 28,205	$ 44,205	$ 35,000	$ 35,000
500403	RAPID RENEWAL MERCH. FEE	$ 4,308	$ 2,916	$ 2,783	$ 4,224	$ 5,809	$ 6,000	$ 7,000
	Subtotal Contingency:	**$ 115,366**	**$ 38,608**	**$ 80,625**	**$ 48,523**	**$ 99,065**	**$ 66,000**	**$ 67,000**

		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
COUNTY TAX								
500800	COUNTY ASSESSMENT	$ 604,281	$ 795,896	$ 747,821	$ 772,182	$ 859,723	$ 896,282	$ 941,096
	Subtotal County Tax:	**$ 604,281**	**$ 795,896**	**$ 747,821**	**$ 772,182**	**$ 859,723**	**$ 896,282**	**$ 941,096**

Fiscal Year 2008 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 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 2007 Results of Goals and Objectives

The results of the 2007 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.

d. 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

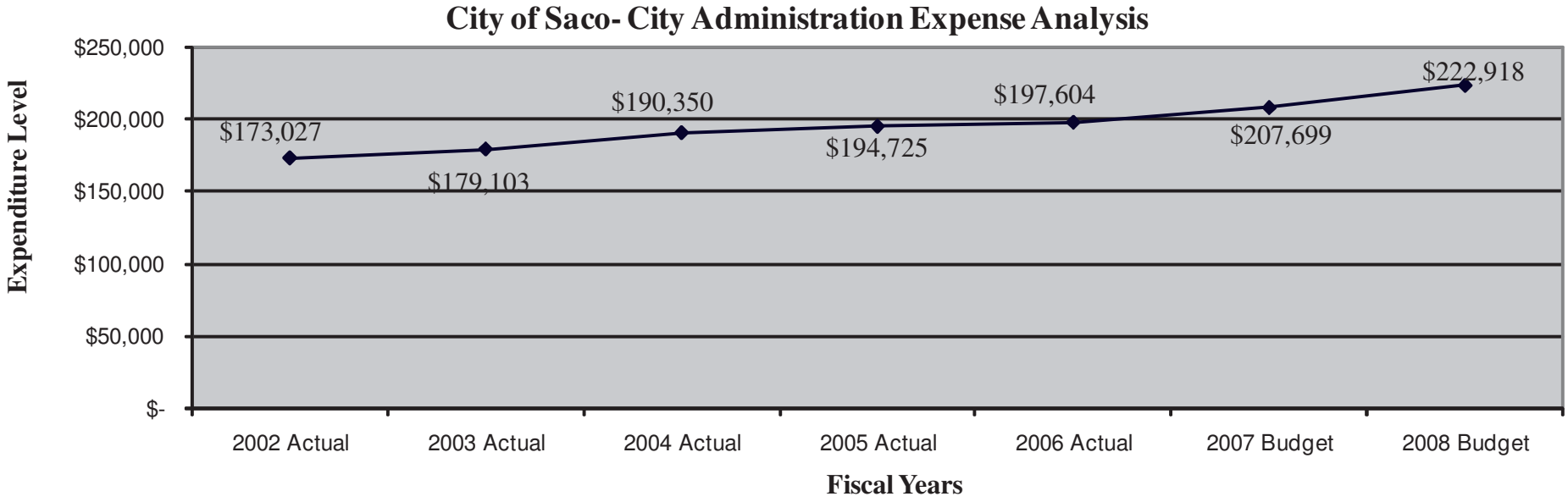
d. The City Administrator shall carry out policy as instructed, and refer political decision-making to the Mayor and the City Council.

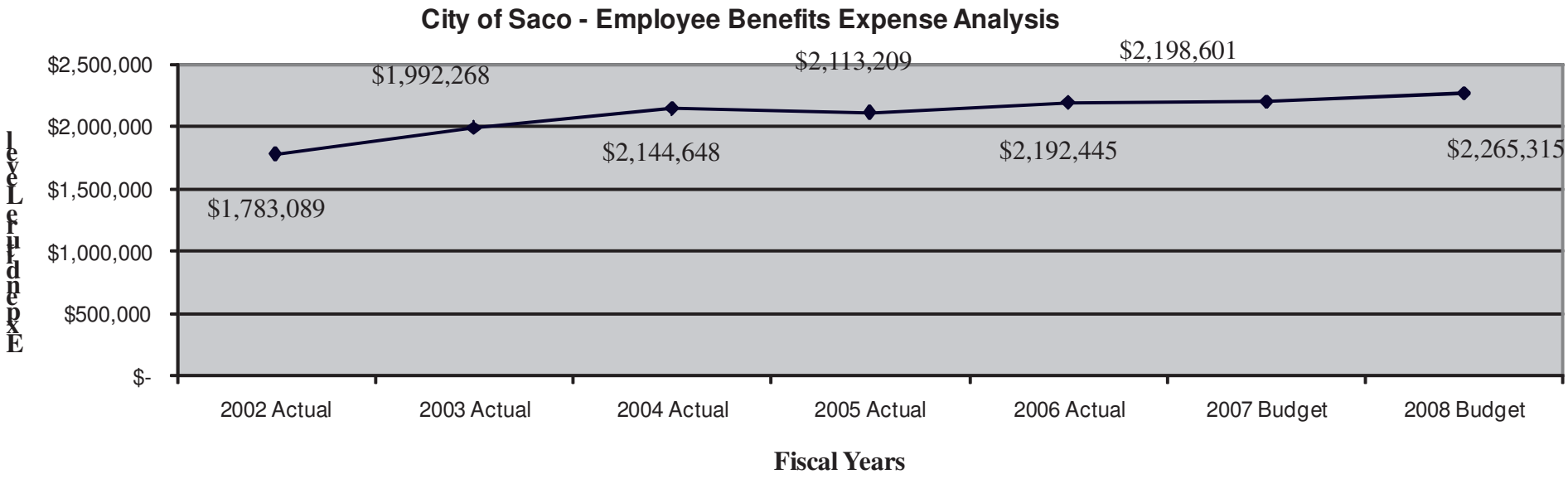
Expenditures:

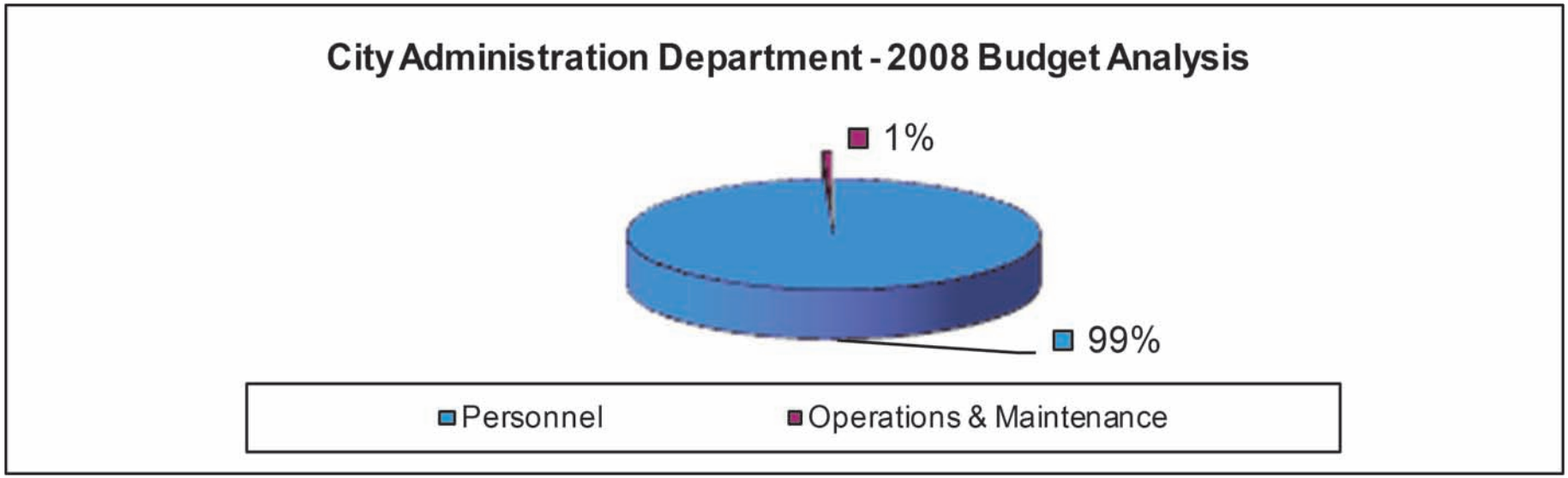
The expenditures within this department are related to the following activity centers:

- City Administration
- Employee Benefits

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




City of Saco - Employee Benefits Expense Analysis
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
Expenditure Level
$1,783,089
$1,992,268
$2,144,648
$2,113,209
$2,192,445
$2,198,601
$2,265,315
2002 Actual
2003 Actual
2004 Actual
2005 Actual
2006 Actual
2007 Budget
2008 Budget
Fiscal Years


City Administration Department - 2008 Budget Analysis
1%
99%
Personnel
Operations & Maintenance

City of Saco, Maine
City Administration Department Narrative, Continued

City Administration Department
Expenditure Analysis

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Personnel	$ 1,926,893	$ 2,146,307	$ 2,313,563	$ 2,284,997	$ 2,375,285	$ 2,390,060	$ 2,470,239
Operations & Maintenance	$ 29,223	$ 25,064	$ 21,435	$ 22,937	$ 14,764	$ 16,240	$ 17,994

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
CITY ADMINISTRATION- PERSONNEL							
500101DEPARTMENT HEAD WAGES	$ 74,937	$ 80,534	$ 85,981	$ 87,802	$ 93,937	$ 99,133	$ 104,090
500103NON SUPERVISORY WAGES	$ 38,725	$ 41,726	$ 45,065	$ 46,968	$ 49,618	$ 51,332	$ 55,813
500104COURT OFFICERS/CLERICAL WAGES	$ 30,142	$ 31,779	$ 37,869	$ 37,018	$ 39,285	$ 40,994	$ 45,021
Subtotal City Administration - Personnel	**$ 143,804**	**$ 154,039**	**$ 168,915**	**$ 171,788**	**$ 182,840**	**$ 191,459**	**$ 204,924**
CITY ADMINISTRATION - OPERATING							
500301OFFICE SUPPLIES	$ 1,576	$ 1,781	$ 1,896	$ 982	$ 845	$ 900	$ 900
500304COMPUTER SUPPLIES	$ 284	$ 55	$ 1,115	$ 60	$ -	$ 400	$ 100
500317MINOR EQUIPMENT	$ -	$ 125	$ 3,916	$ 160	$ 320	$ 300	$ 300
500322TUITION / TRAINING	$ 2,737	$ 3,492	$ 1,276	$ 3,049	$ 3,585	$ 4,000	$ 4,000
500330DUES & MEMBERSHIP	$ 2,854	$ 962	$ 1,823	$ 361	$ 1,022	$ 1,200	$ 1,317
500332BOOKS & MANUALS	$ 361	$ 168	$ 147	$ 437	$ 920	$ 740	$ 747
500336TELEPHONE	$ 1,976	$ 2,155	$ 1,591	$ 2,570	$ 2,242	$ 1,800	$ 1,900
500337POSTAGE	$ 763	$ 780	$ 705	$ 616	$ 853	$ 900	$ 730
500338COPIER	$ 4,852	$ 4,849	$ 2,337	$ 4,378	$ -	$ -	$ -

City of Saco, Maine
City Administration Department Narrative, Continued

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500339TRAVEL	$ 642	$ 3,930	$ 3,057	$ 3,155	$ 2,500	$ 2,500	$ 2,500
500341ADVERTISING	$ 10,047	$ 5,185	$ 1,295	$ 5,863	$ 1,314	$ 2,000	$ 4,000
500344PRINTING	$ 1,075	$ 812	$ 552	$ 405	$ 542	$ 500	$ 500
500350FURNITURE & FIXTURES	$ 705	$ -	$ 1,710	$ 339	$ -	$ 200	$ 200
500400TRANSFERS/MISCELLANEOUS	$ 125	$ 474	$ 15	$ 162	$ 81	$ 500	$ 500
500410REPAIRS/MAINTENANCE	$ 1,226	$ 292	$ -	$ 400	$ 540	$ 300	$ 300
Subtotal City Administration- Operating	**$ 29,223**	**$ 25,064**	**$ 21,435**	**$ 22,937**	**$ 14,764**	**$ 16,240**	**$ 17,994**
Total City Administration	**$ 173,027**	**$ 179,103**	**$ 190,350**	**$ 194,725**	**$ 197,604**	**$ 207,699**	**$ 222,918**

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
EMPLOYEE BENEFITS							
500215DENTAL/OPTICAL	$ 35,231	$ 40,788	$ 25,006	$ 25,005	$ 27,672	$ 30,000	$ 27,000
500283UNEMPLOYMENT COMPENSATION	$ 3,538	$ 1,439	$ 6,393	$ 10,295	$ 12,664	$ 12,000	$ 12,000
500284CITY PENSION-RETIREES	$ 3,210	$ 3,210	$ 3,210	$ 1,210	$ 3,110	$ 3,210	$ 3,210
500285WORKERS' COMPENSATION	$ 134,598	$ 159,317	$ 252,914	$ 140,804	$ 167,648	$ 163,627	$ 171,808
500286DEFERRED COMPENSATION	$ 186,524	$ 169,333	$ 98,060	$ 145,631	$ 118,481	$ 127,006	$ 106,455
500288HEALTH INSURANCE	$ 962,987	$ 1,098,700	$ 1,147,523	$ 1,257,499	$ 1,246,954	$ 1,265,281	$ 1,317,557
500289FICA TAXES	$ 409,362	$ 454,290	$ 574,996	$ 448,496	$ 542,534	$ 509,328	$ 533,530
500290DISABILITY INSURANCE	$ 40,737	$ 48,752	$ 53,790	$ 72,586	$ 65,018	$ 72,149	$ 75,756
500394MEDICAL TESTING	$ 4,091	$ 15,315	$ 8,588	$ 4,111	$ 8,637	$ 10,000	$ 12,000
500428CONTRACTED SERVICES	$ 610	$ (611)	$ (475)	$ -	$ (1,120)	$ 1,000	$ 1,000
500610EMPLOYEE SAFETY PROGRAM	$ 2,201	$ 1,735	$ (25,357)	$ 7,572	$ 847	$ 5,000	$ 5,000
Subtotal Employee Benefits:	**$ 1,783,089**	**$ 1,992,268**	**$ 2,144,648**	**$ 2,113,209**	**$ 2,192,445**	**$ 2,198,601**	**$ 2,265,315**

City of Saco, Maine
Finance Department Narrative

Fiscal Year 2008 Established Goals and Objectives

The goals and objectives of the Finance Department were validated through the City Council's endorsement of the city's 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 2008 strategic objectives for the Finance Department are found below. As the milestones listed for achievement are successfully completed, the boxes will be checked.

Element: Begin process of application for city with Malcolm Baldridge Award
Staff Lead: Lisa Parker, Finance Director

Related to Goal Area:
Meeting the Financial Needs for City Services

Strategic Objective: To review the requirements necessary for the city to achieve the national Malcolm Baldridge Award and to review the application and identify potential deficiencies and develop a plan for the city to apply and be successful at achieving this prestigious award..

Implementation Milestones with Existing Funding

- ☐ To review requirements of the award program
- ☐ To document city weaknesses with the requirements
- ☐ To develop plan for overcoming potential weaknesses
- ☐ Review all findings with city Administrator
- ☐ Review deficiencies and discuss ways to overcome with all Senior staff
- ☐ To begin the process of application for the award program

Implementation Milestones with Additional Funding

None at this time.

Element: Define level of Service for Finance and write policy on the same
Staff Lead: Lisa Parker, Finance Director

Related to Goal Area:
Meeting the Financial Needs for City Services

Strategic Objective: To review the current levels of service within the Finance Department, define them and document through policy.

Implementation Milestones with Existing Funding

- ☐ To define the levels of service within the Finance Department including asset management
- ☐ To write CIP policy to reflect asset management

Implementation Milestones with Additional Funding

None at this time..

Element: New England Performance Measurement Project Advancement
Staff Lead: Lisa Parker, Finance Director
Related to Goal Area:
Meeting the Financial Needs for City Services
Strategic Objective: To further the New England project by attaining 3 communities within Maine to be part of the project and to come up with 3 consistent measures to be utilized by all communities involved in the project

Implementation Milestones with Existing Funding

- ☑ To prepare grant application to the Sloan Foundation
- ☐ To receive grant application from the Sloan Foundation
- ☐ To send out applications to all communities in New England
- ☐ To select 3 communities from Maine to be part of the project
- ☐ To meet and agree upon three measures to be utilized by all communities involved in the project

Implementation Milestones with Additional Funding

None at this time.

Fiscal Year 2007 Results of Goals and Objectives

Element: Review credit card service provider over web
Staff Lead: Lisa Parker, Finance Director
Related to Goal Area:
Meeting the Financial Needs for City Services
Strategic Objective: To review current credit card service provider (Official Payments Corporation) for payments made over the web. Based on low volume of payments being made over the web, it would appear as though the fees being charged by OPC are a deterrent in this service being provided.

Implementation Milestones with Existing Funding

- ☑ Research other available companies that provide these types of services
- ☑ Review rates to be charged to determine if the City can provide the same service at lower rates
- ☑ If possible begin process of initiating contract with new provider
- ☑ Test interface with MUNIS program before going live with new provider
- ☑ Send adequate notice to Saco residents of provider change and new rates to increase awareness of this service offered
- ☑ Train Tax Collector and Deputy Collector on the payment import process as back up to Finance Director
- ☑ Go live with new provider

Implementation Milestones with Additional Funding

- ❑ None at this time..

Element: Implementation of Purchasing Card Program throughout city and school
Staff Lead: Lisa Parker, Finance Director
Related to Goal Area:
Meeting the Financial Needs for City Services

Strategic Objective: To contract with a third party vendor to establish program of offering purchasing cards to all departments of the City including the School Department. This would allow city employees to make purchases with selected vendors for selected items without a purchase order. Department heads would receive payment activity via the web for approval before the third party processor paid the vendor. This will also minimize checks currently cut by the City's accounts payable department as there would be one check cut to the Purchasing card program vendor for all activity instead of the individual vendors where items were purchased. Depending on the volume, the City may also be entitled to monetary rebates.

Implementation Milestones with Existing Funding

- ☑ Make contact with JP Chase Morgan with interest in program
- ☑ Review program details for implementation within Saco
- ☑ Review and sign contract with JP Chase Morgan
- ☑ Train pilot department (Public Works) on process
- ☑ Train accounts payable on web process and integration with MUNIS software
- ☑ Establish allowable vendors to be used and allowable items to be purchased
- ☑ Receive and distribute cards to all public works employees
- ☑ Review program with Mike after three months to see if program is working successfully
- ☑ If successful – train all city/school employees and make cards available to all

Implementation Milestones with Additional Funding

None at this time.

Element: Utilization of bank "Lock Box" payment processing service
Staff Lead: Lisa Parker, Finance Director
Related to Goal Area:
Meeting the Financial Needs for City Services

Strategic Objective: To utilize the City's banking service provider to process payments. Payments would be mailed to a lock box owned by the bank, who would then prepare a digital file of the payments received which would then be simply down loaded into the MUNIS system. This would save much customer service rep time that is currently deployed to enter payments received via the mail.

Implementation Milestones with Existing Funding

- ☑ Meet with bank to review details of establishing this service
- ☑ Do cost benefit analysis to assure that it is saving the City money and is more efficient
- ☑ Train tax collector and deputy collector on how to import payment files to be received by the bank
- ☑ Set up and test process with MUNIS before going live
- ☑ Change remit address on all FORMUNIS forms generated by the City so that payments are sent to the lock box
- ☑ Begin offering this service with next billing cycles
- ☑ After three months meet with all affected to review process

Implementation Milestones with Additional Funding

None at this time.

Mission Statement: The City of Saco Finance Department, in its capacity of fiduciary agents for the entire taxpayer base of the community, strives to provide the highest levels of customer service and professionalism through adequate training and prudent procedures in its cash collection, billing, licensing, investing, budgeting and financial planning analysis and processes, and the highest levels of financial reporting and disclosure.

Department Service Delivery Goals:

1) For customer service representatives to provide friendly, courteous and professional assistance to citizens coming to City Hall to pay city taxes and fees.

The Department processes a high volume of payments in person and focuses on maintaining high quality service while meeting the demands in financial activity.

2) To assure that all city vendors are being paid timely through the city's accounts payable process.

The Finance Department keeps on good terms with service providers by ensuring timely payments.

3) To provide the highest levels of financial communication to our citizenry through timely and accurate financial and operational reporting and disclosure.

The Department strives to meet and exceed national reporting standards for municipalities.

4) To provide the highest level of financial management of all resources.

Various measures can be considered to assess the city's financial health and its management of its resources, and trends in performance can be monitored to alert the city administration of issues.

Performance Data: The measures used by the Finance Department to gauge their performance in achieving these goals are as follows:

1) At least 85% of the surveyed public note above average service received (the citizen survey was not conducted in FY 06):

	FY 06	FY 05	FY 04
% somewhat or very satisfied	N/A	73.30%	75.60%
Mean rating (1-5 scale)	N/A	4.11	4.02

>>>>Data from outside research firm survey; all data that follows is from audited Financial reports or industry professionals.

The Department continues to focus on improvements in customer service: this year, staff had their first formal reviews and participated in an offsite retreat with a professional facilitator; process improvements, such as issuing license plates and automated payment processing options, also were ntroduced.

City of Saco, Maine
Finance Department Narrative, Continued

2) All vendors are paid within 20 days of invoice date, unless not possible due to improper documentation or discrepancies in documentation.

	FY 2004		FY 2005		FY 2006	
paid within	# invoices	% paid	# invoices	% paid	# invoices	% paid
0-9 days	1196	11%	1685	16%	1690	17%
10-20 days	2715	24%	4004	38%	3720	38%
TOTAL w/in target	3911	35%	5689	55%	5410	56%
all other	7368	65%	4721	45%	4295	44%
TOTALS	11279	100%	10410	100%	9705	100%

While payment timing is improved over FY 04 and FY 05, lack of proper documentation and other outside issues continue to slow the process and prevent the department from meeting its goal.

3) (A) The Comprehensive Annual Audited Financial Report is completed and posted to the City's website within 6 months following year end and receives the Government Finance Officer's Association (GFOA) Award distinction.

Comprehensive Annual Financial Report		
Fiscal Year Ending	Date submitted	Award Received
June 30, 2006	12/11/2006	Yes
June 30, 2005	12/16/2005	Yes
June 30, 2004	11/30/2004	Yes
June 30, 2003	11/24/2003	Yes
June 30, 2002	12/27/2002	Yes
June 30, 2001	12/20/2001	Yes
June 30, 2000	11/20/2000	No

3) (B) Distinguished Budget Presentation is completed and posted to the city's website within 90 days following the budget approval and receives the GFOA Award distinction.

Distinguished Budget Presentation			
Fiscal Year	Date Council Approved	Date Submitted	Award Received
2007	5/1/2006	7/21/2006	Yes
2006	5/2/2005	7/25/2005	Yes
2005	6/14/2004	8/27/2004	Yes
2004	5/27/2003	8/25/2003	Yes
2003	6/3/2002	8/23/2002	Yes
2002	6/4/2001	8/23/2001	No

3) (C) Performance Measurement Report on operational efficiencies is completed in December of each year and posted to the city's website within that same month.

Performance Measurement Report		
Fiscal Year	Date submitted and posted to web	AGA's Certificate of Excellence Awarded
2006	12/28/2006	Yes
2005	1/15/2006	Yes
2004	1/15/2005	Yes

4) (A) To improve or maintain the City's bond rating.

A municipality's bond rating affects the rate at which it can borrow money, which means the better a bond rating the City of Saco has, the less it will pay in interest to borrow. For example, the improved bond rating achieved in 2001 saved citizens approximately $2.4 million in interest payments over the 20-year term of the 2002 general obligation bond.

Year	Bond Rating
1938	A
1979	BBB
1982	BBB
1989	BBB+
1993	A-
2001	A+
2004	AA-

Explanation of Bond Ratings:
AAA – Best quality; highest grade; extremely strong capacity to pay principal and interest; payment is secured by a stable revenue source.
AA – High quality; very strong capacity to pay principal and interest; revenue sources are only slightly less secure than for highest grade bonds.
A – Upper medium quality; strong capacity to pay principal and interest but revenue sources are considered to be susceptible to fluctuation in relevant economic conditions.
BBB – Medium grade quality; adequate capacity to pay principal and interest, but may become unreliable if adverse economic conditions prevail.
BB and lower – Speculative quality; low capacity to pay principal and interest; represent long-term risk whether relevant economic conditions are favorable or not.

4) (B) Financial Ratios, which compare the relationship between various financial factors and with other influential factors (such as population size), provide indicators of the City's overall financial health:

For ratios, please refer to the City's Performance Measurement Report

Citizen Survey/Input: Citizen ratings of the perceived importance of Finance's service delivery goals are being gathered at this time. As part of the overall city administration, Finance rated fairly positively overall in FY 05 and FY 04 by citizens surveyed with mean ratings of 3.86 and 3.73 on the scale of 1 to 5 where 1 means "very dissatisfied" and 5 means "very satisfied."

Regardless of the indicators that show the City's financial health is generally quite positive (as reported in GOAL 4 above), citizens either do not hear this good news or do not equate sound financial management with good news for citizens regarding the budget and use of taxpayer dollars: when asked to rate "the quality of the information you receive regarding the City budget and the use of taxpayer dollars," citizens gave mean ratings of 3.34 and 3.55 (see chart on next page).

Citizen lack of awareness of the city's positive financial situation may continue to reflect the larger communications issue discussed in prior years' reports; citizens continue to rate city communication efforts (see chart on next page) between "neutral" and "somewhat satisfied." This level of response indicated there is room for improvement in the matter of communications with the public, and efforts such as a newsletter do not seem to have solved this concern.

City of Saco, Maine
Finance Department Narrative, Continued

		1 – Very dissatisfied	2 –Somewhat dissatisfied	3 –Neutral	4 –Somewhat satisfied	5 – Very satisfied	Don't know	Mean Response
The City's administration, including the Administrator's Office, Finance Department, and City Clerk's Office	2004	2.8%	5.8%	24.5%	39.3%	19.3%	8.5%	3.73
	2005	2.3%	4.8%	18.5%	43.3%	22.0%	9.3%	3.86
The ease of doing business in person at City Hall	2004	2.8%	6.5%	13.0%	39.3%	36.3%	2.3%	4.02
	2005	1.8%	4.3%	15.8%	33.3%	40.0%	5.0%	4.11
The quality of the information you receive regarding the City budget and the use of taxpayer dollars	2004	6.0%	14.0%	27.8%	28.8%	14.0%	9.5%	3.34
	2005	4.5%	10.0%	24.8%	32.0%	18.0%	10.8%	3.55

		1 – Very dissatisfied	2 –Somewhat dissatisfied	3 –Neutral	4 –Somewhat satisfied	5 – Very satisfied	Don't know	Mean Response
City programs and services	2004	4.5%	10.0%	26.8%	40.3%	11.8%	6.8%	**3.48**
	2005	3.8%	11.3%	30.3%	30.3%	17.0%	7.5%	**3.49**
Local issues and public involvement opportunities	2004	4.5%	11.3%	24.5%	40.0%	10.5%	9.3%	**3.45**
	2005	3.5%	11.3%	30.5%	32.5%	13.8%	8.5%	**3.46**

Citizens surveyed rated their "feelings about Saco property taxes relative to the city services you receive," at a mean response of just 3.02 in FY 05 and 2.9 in FY 04, one of the lowest ratings for the City overall. It also may be that citizens cannot separate concerns over property valuations and their property tax payments from how well city revenues are used and/or how well its resources are being financially managed.

Thus a continuing theme in this report process is to encourage the City overall to both improve its communications efforts, including about the Finance Department's successes, and also to work on educating citizens about the value they are getting for their money.

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.

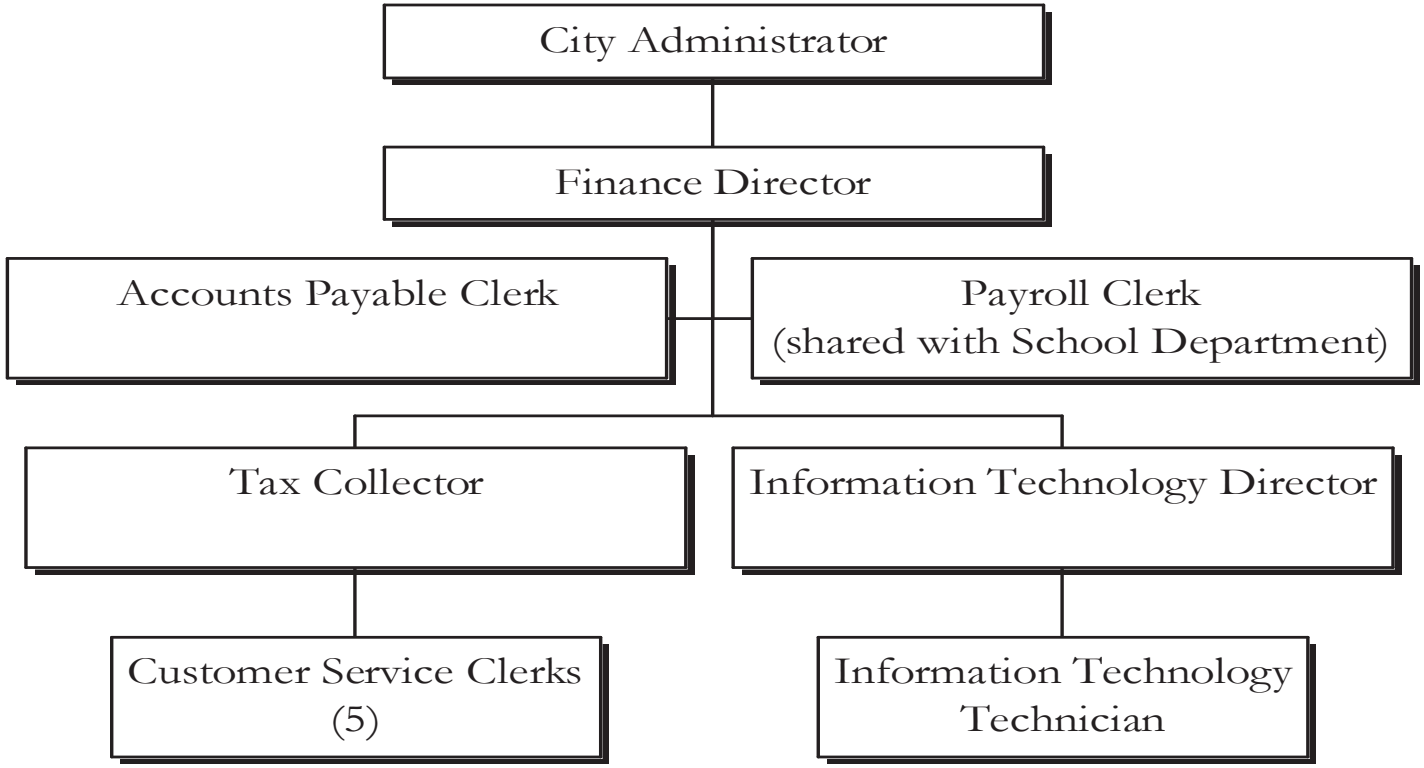
(b) To develop new industrial parks within the City of Saco.

(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.

City of Saco
Organizational Chart
Finance Department

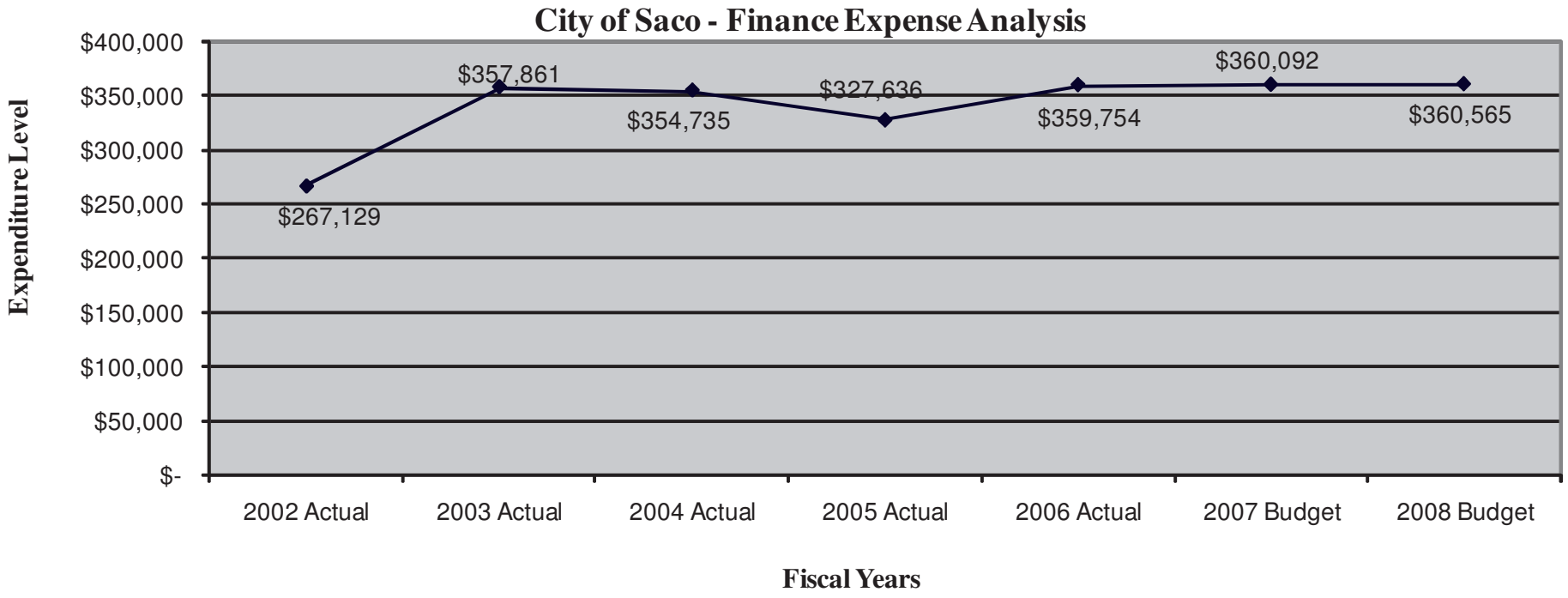


Expenditures:

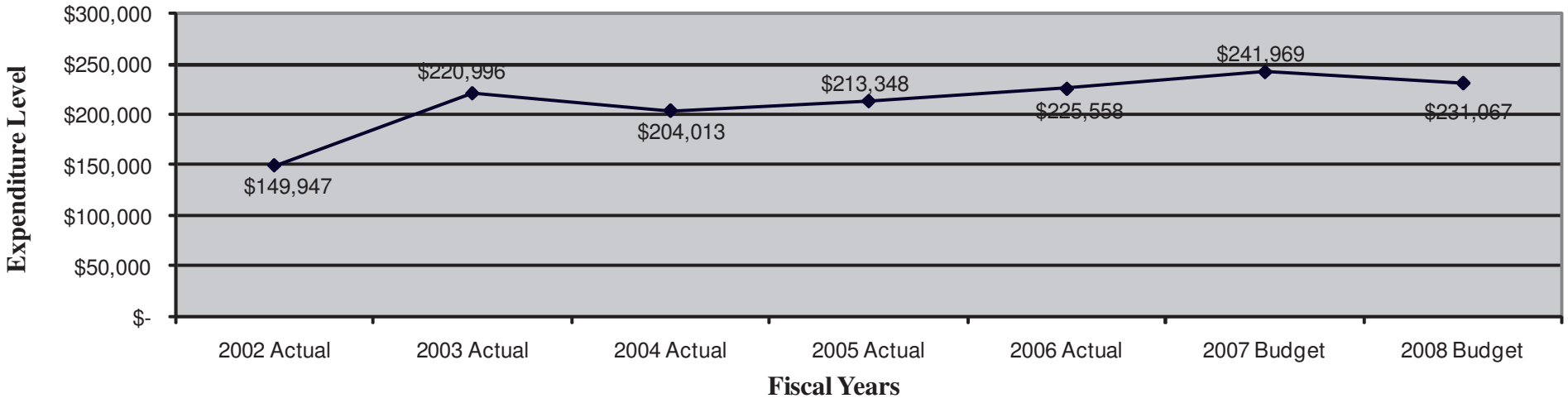
The expenditures within this department are related to the following activity centers:

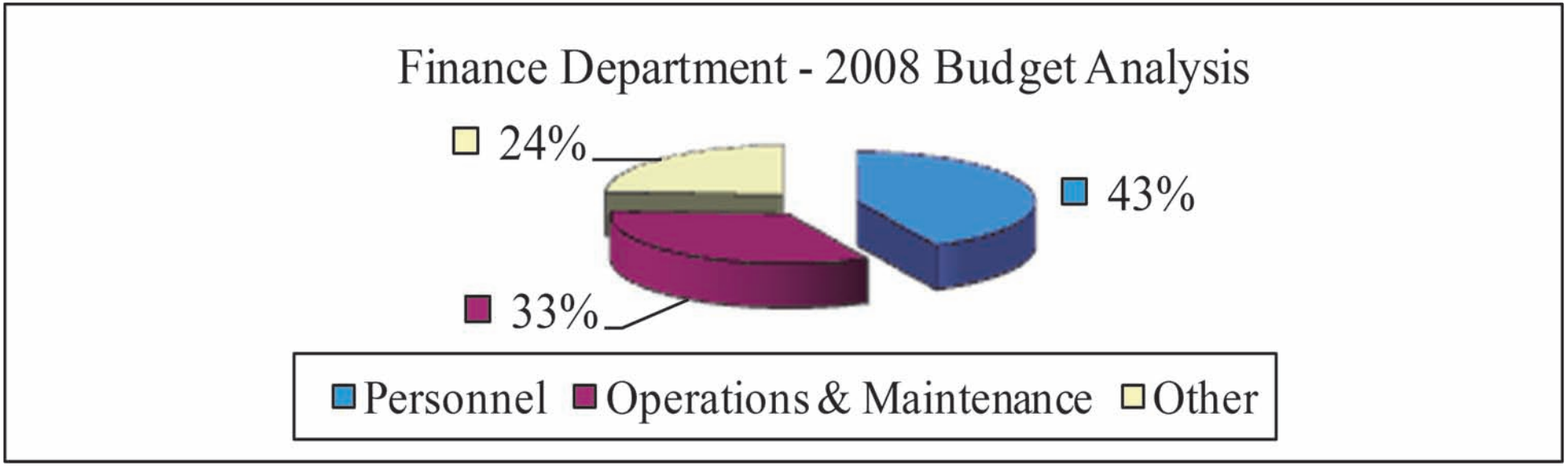
- Finance
- Insurance

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



City of Saco - Insurances Expense Analysis





City of Saco, Maine
Finance Department Narrative, Continued

Finance/Technology Department
Expenditure Analysis

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Personnel	$ 200,291	$ 279,323	$ 346,700	$ 367,340	$ 403,841	$ 407,152	$ 411,593
Operations & Maintenance	$ 66,838	$ 82,763	$ 162,239	$ 174,233	$ 237,614	$ 321,002	$ 320,767
Other	$ 149,947	$ 220,996	$ 204,013	$ 213,348	$ 225,558	$ 241,969	$ 231,067

FINANCE- PERSONNEL		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500101	DEPARTMENT HEAD WAGES	$ 60,168	$ 61,010	$ 76,183	$ 81,078	$ 84,880	$ 88,006	$ 91,090
500102	SUPERVISORY WAGES	$ -	$ -	$ 92,595	$ 91,222	$ 97,013	$ 98,063	$ 106,754
500104	COURT OFFICERS/CLERICAL WAGES	$ 137,131	$ 213,562	$ 174,627	$ 191,867	$ 219,591	$ 217,783	$ 210,247
500114	OVERTIME	$ 1,692	$ 3,451	$ 1,995	$ 1,873	$ 1,007	$ 2,000	$ 2,000
500118	STIPEND	$ 1,300	$ 1,300	$ 1,300	$ 1,300	$ 1,350	$ 1,300	$ 1,500
	Subtotal - Personnel	**$ 200,291**	**$ 279,323**	**$ 346,700**	**$ 367,340**	**$ 403,841**	**$ 407,152**	**$ 411,591**

	FINANCE– TECHNOLOGY	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500304	COMPUTER SUPPLIES	$ -	$ -	$ -	$ -	$ 1,578	$ 750	$ 750
500317	MINOR EQUIPMENT	$ -	$ -	$ -	$ -	$ 11,074	$ 24,000	$ 10,000
500322	TUITION/TRAINING	$ -	$ -	$ 300	$ -	$ 4,852	$ 5,885	$ 5,750
500335	DSL FEES	$ 689	$ 4,225	$ 11,012	$ 10,409	$ 22,010	$ 20,700	$ 20,700
500336	Telephone	$ -	$ -	$ -	$ -	$ -	$ 1,200	$ 1,100
500338	Copier	$ -	$ -	$ -	$ -	$ 25,683	$ 39,002	$ 39,002
500339	Travel	$ -	$ -	$ -	$ -	$ -	$ 1,500	$ 1,500
500360	COMPUTER SOFTWARE	$ -	$ -	$ 1,500	$ 24,340	$ 14,972	$ 12,000	$ 12,000
500370	LICENSES/PERMITS AND FEE	$ -	$ -	$ 4,500	$ 12,480	$ 16,513	$ 48,000	$ 48,000
500400	TRANSFERS/ MISC	$ -	$ -	$ -	$ -	$ -	$ -	$ -
500410	REPAIRS/MAINTENANCE	$ -	$ -	$ 4,866	$ 2,301	$ 9,609	$ 7,500	$ 7,500
500421	SPECIAL PROGRAMS - WEB	$ -	$ -	$ 11,266	$ 23,536	$ 29,012	$ 47,000	$ 47,000
500428	CONTRACTED SERVICES	$ -	$ -	$ 70,777	$ 48,305	$ 47,790	$ 60,000	$ 60,000
	TOTAL TECHNOLOGY	**$ 689**	**$ 4,225**	**$ 104,221**	**$ 121,371**	**$ 183,093**	**$ 267,537**	**$ 253,302**

City of Saco, Maine
Finance Department Narrative, Continued

FINANCE- OPERATING		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500301	OFFICE SUPPLIES	$ 4,965	$ 4,145	$ 4,559	$ 7,056	$ 1,387	$ 4,000	$ 4,500
500304	COMPUTER SUPPLIES	$ 3,338	$ 7,486	$ 1,407	$ 1,967	$ 3,313	$ 3,500	$ 3,000
500317	MINOR EQUIPMENT	$ -	$ 65	$ 2,883	$ (1,771)	$ -	$ 1,000	$ 1,000
500322	TUITION / TRAINING	$ 5,506	$ 6,694	$ 2,431	$ 3,666	$ 10,320	$ 6,000	$ 6,000
500330	DUES & MEMBERSHIP	$ 755	$ 278	$ 360	$ 965	$ 540	$ 965	$ 965
500332	BOOKS & MANUALS	$ 512	$ -	$ 275	$ 618	$ 476	$ 300	$ 300
500336	TELEPHONE	$ 2,137	$ 3,565	$ 2,453	$ 2,575	$ 3,041	$ 2,800	$ 2,800
500337	POSTAGE	$ 11,262	$ 9,365	$ 16,754	$ 14,069	$ 12,384	$ 10,000	$ 10,000
500338	COPIER	$ 1,535	$ 1,517	$ 4,442	$ 2,084	$ -	$ -	$ -
500339	TRAVEL	$ 760	$ 1,036	$ 711	$ 1,835	$ 2,552	$ 1,200	$ 1,600
500344	PRINTING	$ 9,755	$ 7,378	$ 4,207	$ 2,110	$ 3,204	$ 5,000	$ 3,500
500350	FURNITURE & FIXTURES	$ 1,175	$ 1,339	$ 1,486	$ 1,590	$ 224	$ 1,000	$ 1,000
500370	FILING FEES/ LICENSES/PERMITS	$ 4,357	$ 3,085	$ 4,728	$ 4,549	$ 5,455	$ 4,800	$ 5,400
500400	TRANSFERS/ MISCELLANEOUS	$ 93	$ 66	$ 245	$ 1	$ (175)	$ 100	$ 100
500410	REPAIRS/ MAINTENANCE	$ 10,488	$ 22,429	$ (496)	$ 198	$ -	$ 500	$ 300
500429	AUDIT/CONTRACTED SERVICES	$ 10,200	$ 10,090	$ 10,800	$ 11,350	$ 11,800	$ 12,300	$ 27,000
	Subtotal Finance-Operating	**$ 66,838**	**$ 78,538**	**$ 57,245**	**$ 52,862**	**$ 54,521**	**$ 53,465**	**$ 67,465**
INSURANCES								
500281	LIABILITY INSURANCE	$ 130,604	$ 193,681	$ 187,931	$ 212,862	$ 224,892	$ 222,662	$ 210,795
500282	PUBLIC OFFICIALS LIABILITY	$ 19,343	$ 27,315	$ 16,082	$ 666	$ 666	$ 19,307	$ 20,272
	Subtotal Insurances:	**$ 149,947**	**$ 220,996**	**$ 220,996**	**$ 213,348**	**$ 225,558**	**$ 241,969**	**$ 231,067**

City of Saco, Maine
City Clerk Department Narrative

Fiscal Year 2008 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 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 2008 strategic objectives for the City Clerk Department are found below. As the milestones listed for achievement are successfully completed, the boxes will be checked.

Element: City Clerk office relocation
Staff Lead: Lucette Pellerin
Related to Goal Area: Human Resource Investment

Strategic Objective: To relocate the Clerk's Office to the Assessing space.

Implementation Milestones with Existing Resources

- ☐ Determine the proposed date of re-location.
- ☐ Determine how soon to make arrangements for change in signage.
- ☐ Determine how many days it will require to relocate three departments.
- ☐ Determine who will provide the manpower.
- ☐ Determine who will build the counter for Assessing.
- ☐ Determine the period for IT to set up PCs.
- ☐ Determine the period for phone assignments.
- ☐ Determine which office will make the first move.
- ☐ Determine date and time of move once consensus has been reached as to who will be move first.
- ☐ Prepare documents to be transferred to new locations.
- ☐ Set up shelving for Assessing in new office space.
- ☐ Vacate present vault and transfer to Assessing space.

Implementation Milestones with Additional Funding

None at this time.

Element: Vital Statistics into laser fiche system
Staff Lead: Lucette Pellerin
Related to Goal Area: Human Resource Investment

Strategic Objective: To scan into Laserfiche all births, death, marriage (non-confidential) and Council Minutes from 1960 to current.

Implementation Milestones with Existing Resources

- ☐ Scan Birth records from 1960 to present.
- ☐ Scan Death records from 1960 to present.
- ☐ Scan Marriage records from 1960 to present.
- ☐ Scan Council Minutes from 1960 to present.

Implementation Milestones with Additional Funding

None at this time.

Element: Documentation of Departmental Level of Service
Staff Lead: Lucette Pellerin

Related to Goal Area:
Human Resource Investment

Strategic Objective: Document Level of Service (LOS) and capital policy failure.

Implementation Milestones with Existing Resources:

- ☐ Review services provided by the City Clerk's Office.
- ☐ Review Customer Service Questionnaire.
- ☐ Review needs pertaining to restorations of permanent records.

Implementation Milestones with Additional Funding:

None at this time.

Fiscal Year 2007 Results of Goals and Objectives

Element: Web-enable Permits and Licenses
Staff Lead: Lucette Pellerin

Related to Goal Area:
Technological Innovation and Implementation

Strategic Objective: To web enable access to permits and licenses via the internet.

Implementation Milestones with Existing Resources

- ☐ Work with IT Department to develop and implement project
- ☐ Web enable access to the following
  - ☐ Victualers Permits
  - ☐ Business Registrations
  - ☐ Mooring Permits
  - ☑ Dump Stickers
  - ☐ Camp Ellis Parking Permits
  - ☐ The ability to receive and apply payments for the permits or licenses being requested

Implementation Milestones with Additional Funding

None at this time.

Element: Vital Statistics books/Digital Record System
Staff Lead: Lucette Pellerin

Related to Goal Area:
Technological Innovation and Implementation

Strategic Objective: Restoration of historical vital statistic books and capture information on Laserfiche and CD rom through a digital record system that will allow the ability to easily retrieve this information.

Implementation Milestones with Existing Resources

- ☐ Restoration of vital record books
- ☐ Have information captured on LaserFich
- ☐ Have information captured on CD rom
- ☐ Purchase digital software and train all staff on the same
- ☐ Bring data into digital record system
- ☐ Present Dyer Library with copies of both mediums for use by the general public.

Implementation Milestones with Additional Funding

- ☐ Complete two to three books per year as funds permit.

Element: Cross Training staff regarding Central Voter Registry
Staff Lead: Lucette Pellerin

Related to Goal Area:
Human Resource Investment

Strategic Objective: Providing cross training for the new Central Voting Registry to all Deputy Clerks, Deputy Registrars and Counter Clerks. This will insure continuity regardless of unexpected emergencies within the office of the City Clerk and Registrar of Voters. The mandated CVR will be in place by January 1, 2006. The staff needs to be able to conduct an election with confidence in their knowledge of the new system and over all ability to conduct said elections.

Implementation Milestones with Existing Resources:

- ☑ Training will be conducted in-house to all counter staff, Deputy City Clerks and Deputy Registrars
- ☑ On the job training not requiring additional expense to the City of Saco
- ☑ Competence regarding CVR to be evaluated
- ☑ State of Maine to provide PC, scanner, etc. at no expense to City of Saco
- ☑ Network all workstations located in Finance, City Clerk and Voter Registration to CVR

Implementation Milestones with Additional Funding:

None at this time.

Mission Statement: The office of the City Clerk will strive to deliver the highest level of professionalism and customer service to the residents of Saco. We will through dedicated employees continue to be stewards of Municipal records providing reasonable access to said records, conduct elections enabling our residents to exercise their Constitutional rights and provide financial assistance to indigent people from our community.

Department Service Delivery Goals:

1) To assure that the Vital Records, as well as permanent records in our care, meet State Required mandates in order to preserve the history for future generations.

As mandated by State law, archived records must be refurbished as needed in order to preserve them. The condition and age of the books where statistics are recorded determines the restoration process. Records date back to 1796, so there are numerous volumes of records where the ink and paper, as well as the bindings, are seriously deteriorated, and many cannot be scanned electronically in order to archive them. One book of such recorded statistics costs about $2,000 to be permanently restored and about 4 months for an outside vendor to accomplish. Thus, this process is both costly and time consuming.

2) To provide financial assistance to all people who apply for and are determined eligible for the assistance. The General Assistance Office will give referrals to other organizations that may also be able to provide financial assistance or services.

The General Assistance Office has regular hours on Tuesdays and Thursdays, and offers emergency hours as needed on Mondays, Wednesdays and Fridays, for those seeking financial assistance.

3) To conduct elections in a manner that will enable our residents to exercise their Constitutional rights in a timely manner avoiding parking issues, ensuring child safety and eliminating long lines at the polls.

The City Clerk coordinates with the School Department as a majority of all voting places are in local schools.

Performance Data: The measures used by the City Clerk to gauge its performance in achieving these goals are as follows:

1) To track the number of Vital Records volumes successfully restored, and to track those records captured electronically annually and those records captured electronically through the scanning process, with a final goal of 100%.

- Since 2001, all records have been electronically captured, as well as permanently archived.
- There are 60 volumes of old books, 38 of which are in good physical condition. Of the 22 remaining that require work, 16 (up from 15 in FY 05 and 12 in FY 04) have been restored in the last 13 years. So, of these oldest volumes , 73% have been restored.

>>>>Data from actual count of books of Vital Records.

2) Tracking the time from when a qualified applicant enters the general assistance system to when their application is processed, with a goal of within 24 hours.

	Clients Seen	Clients Qualified
FY 04	100	79 (79% of total)
FY 05	109	85 (78% of total)
FY 06	121	106 (88% of total)

All qualifying candidates were provided assistance within 24 hours .

>>>>Data from records maintained for the State of Maine.

3) Tracking the number of calls of issues to resolve that City Clerk receives during each election .

2001 – 3 complaints were received and one major issue concerning polling place parking had to be resolved during the election.

2002 – 3 complaints were received concerning the publishing of a City Council endorsement of a bond issue on the ballot. No major issues had to be resolved during the election.

2003 – 2 complaints were received concerning a candidate on the ballot handing out flyers within 250 feet of a polling place, in violation of State law. No major issues had to be resolved during the election.

2004 – 2 complaints were received about a political group at a polling place. No major issues had to be resolved during the election.

2005 — 0 complaints were received.

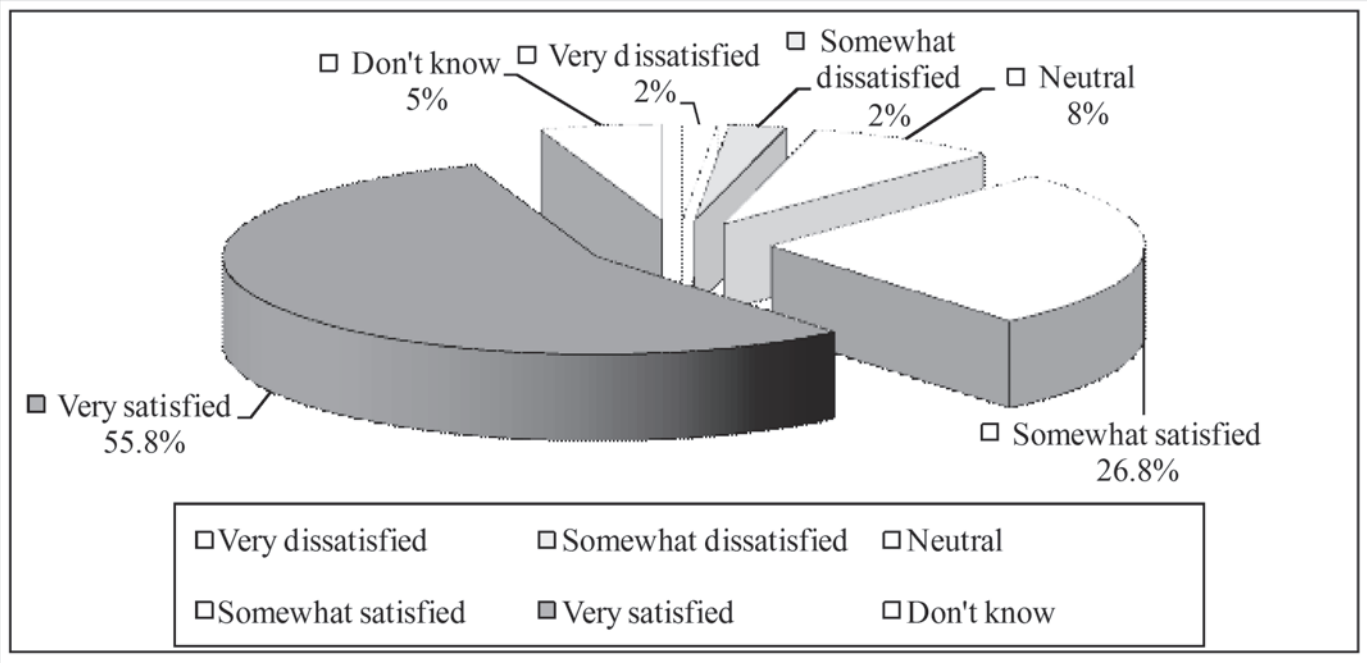
2006 — 1 missing absentee ballot issue had to be resolved.

>>>>Data from anecdotal records of complaints kept by City Clerk.

Next Steps:
The City Clerk still plans to implement a system using laptops to resolve problems during elections, whereby registrars could access the complete permanent voter registration records at City Hall and not solely rely on paper reports at each individual voting place. The laptop system would cut down on the high volume of calls the City Clerk's office fields during elections regarding voter registration issues and improve the voting process, but it has yet to be prioritized for funding.

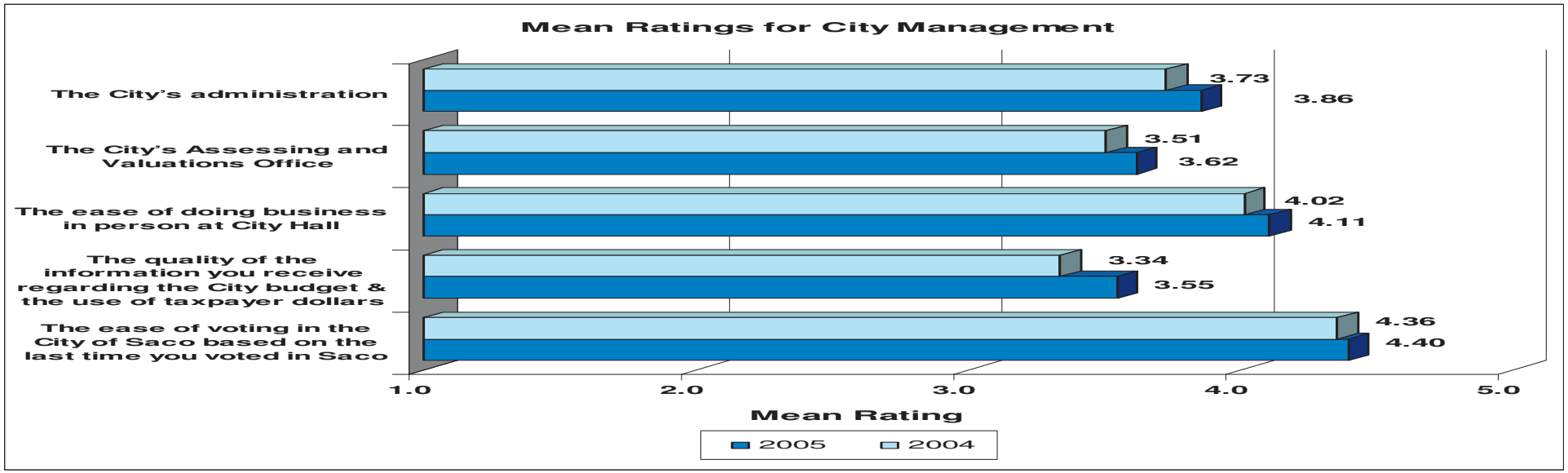
Citizen Input/Survey:

Citizen ratings of the perceived importance of the Clerk department's three service delivery goals are being gathered at this time. Citizens rated the elections process very positively in FY 05: over 80% of respondents were "very satisfied" (55.8%) or "somewhat satisfied" (26.8%), only 8.3% were "neutral" and just 4.0% were "very dissatisfied" (1.5%) or "somewhat dissatisfied" (2.5%). 5.3% of the citizens surveyed had no opinion, which makes sense in that a percent of the eligible population does not vote (in this 2005 survey, 22.8% of citizens surveyed reported they did not vote in the last election). No meaningful change from FY 04 results.



For FY 05, 73.3% of citizens surveyed responding that they are "somewhat satisfied" (33.3%) or "very satisfied" (40.0%), with the "ease of doing business in person at City Hall." Slight improvement over FY 04 survey results.

Citizen rating of the Administrator's Office, Finance Department and City Clerk's Office combined were fairly positive with a mean rating of 3.86 in FY 05 (up from 3.73 in FY 04) on the scale of 1 to 5 where 1 means "very dissatisfied" and 5 means "very satisfied." However, a large percent of respondents (18.5%) still are "neutral," neither satisfied nor dissatisfied, with the overall performance of City Administration and another 9.3% "don't know" how to rate their satisfaction level. This seems to indicate citizens felt there is room for improvement.



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
B. 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.

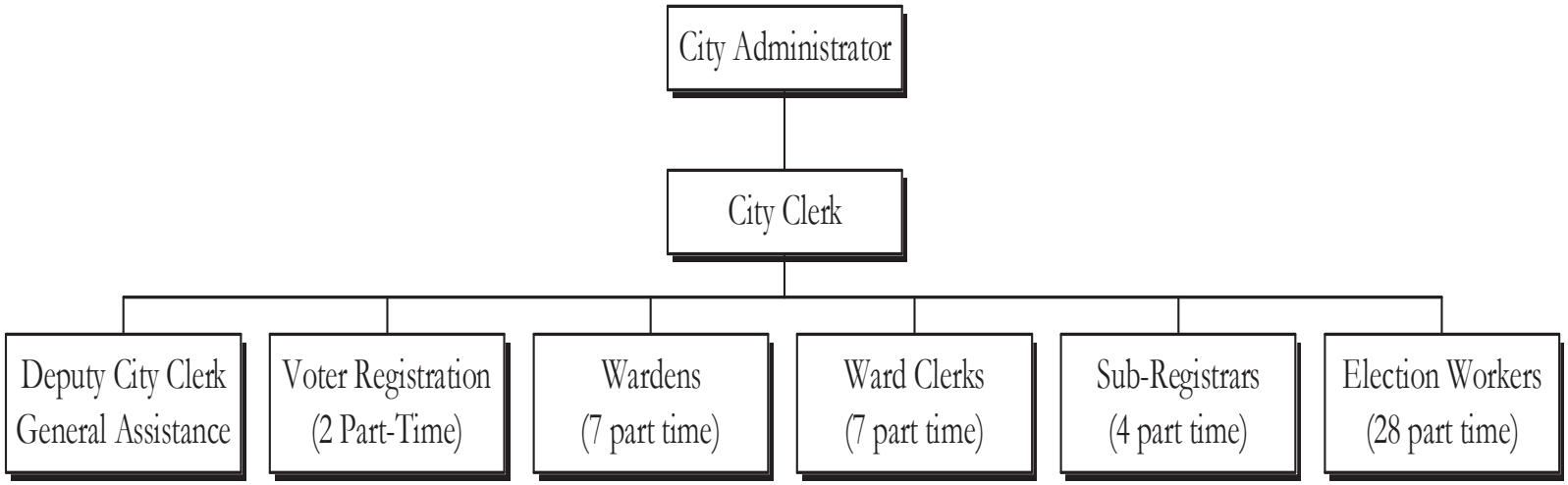
(b) Distribute vouchers under general assistance benefits, giving assistance for fuel, rent, food, medicine and light bills in an emergency, as he/she deems appropriate and according to uniform standards. He/she must make out reports for general assistance, pursuant to all applicable laws and regulations.

(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.

City of Saco
Organizational Chart
City Clerk

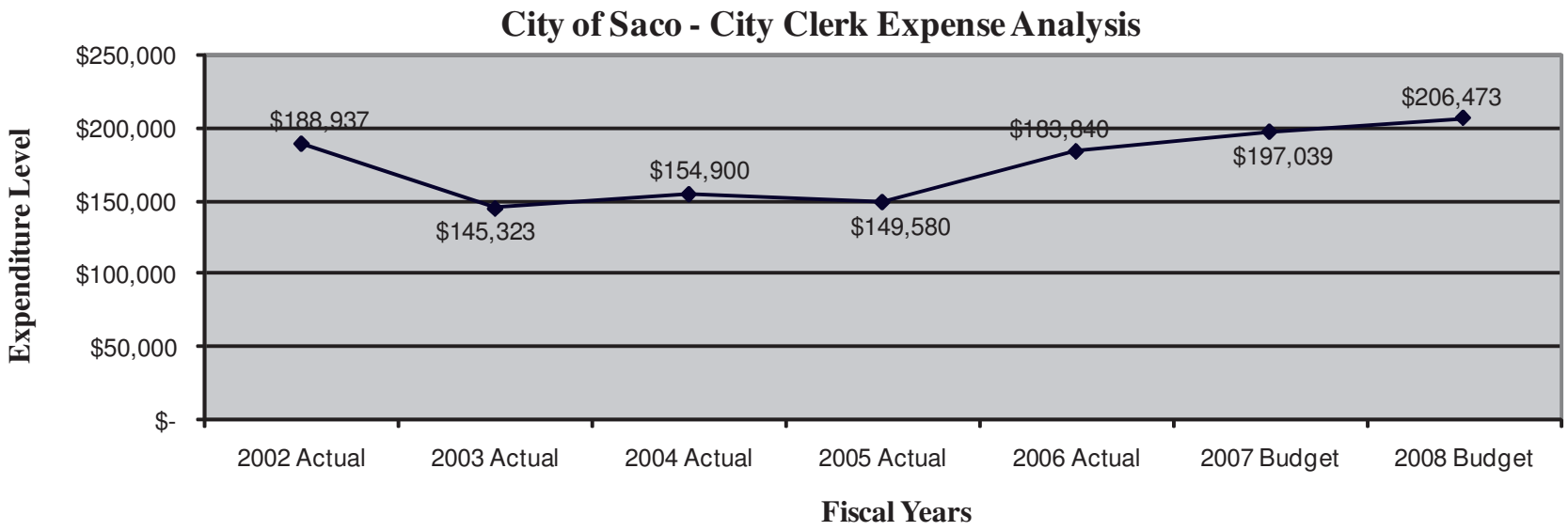


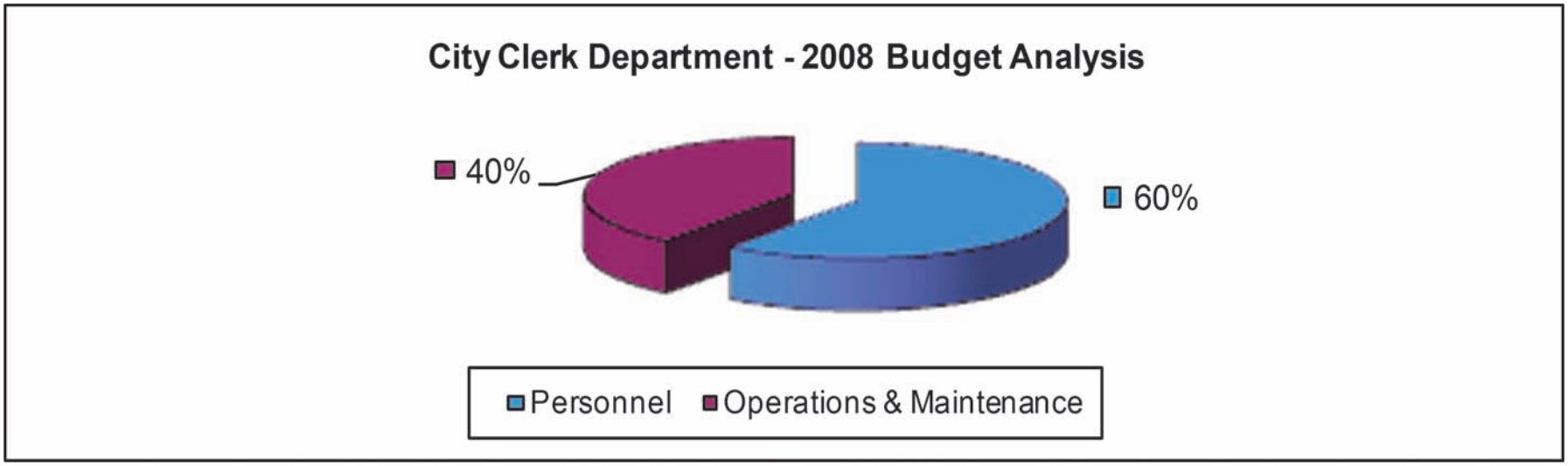
Expenditures:

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 - City Clerk Expense Analysis
Expenditure Level
$250,000
$200,000
$150,000
$100,000
$50,000
$-
$188,937
$145,323
$154,900
$149,580
$183,840
$197,039
$206,473
2002 Actual
2003 Actual
2004 Actual
2005 Actual
2006 Actual
2007 Budget
2008 Budget
Fiscal Years


City Clerk Department - 2008 Budget Analysis
40%
60%
Personnel
Operations & Maintenance

City of Saco, Maine
City Clerk Department Narrative, Continued

City Clerk Department
Expenditure Analysis

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Personnel	$ 148,421	$ 96,251	$ 103,037	$ 102,817	$ 109,289	$ 116,749	$ 124,583
Operations & Maintenance	$ 40,516	$ 49,072	$ 51,863	$ 46,763	$ 74,551	$ 80,290	$ 81,890

CITY CLERK- PERSONNEL	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500101DEPARTMENT HEAD WAGES	$ 44,376	$ 46,517	$ 49,698	$ 51,726	$ 54,450	$ 57,597	$ 62,650
500103NON SUPERVISORY WAGES	$ 3,192	$ 4,706	$ 51,406	$ 44,190	$ 48,847	$ 8,610	$ 8,911
500104COURT OFFICERS/CLERICAL WAGES	$ 77,232	$ 35,580	$ 95	$ -	$ 488	$ 39,342	$ 41,522
500113TEMPORARY/SEASONAL WAGES	$ 22,254	$ 8,225	$ -	$ 6,229	$ 4,052	$ 10,000	$ 10,000
500114OVERTIME	$ 1,367	$ 1,223	$ 1,838	$ 672	$ 1,452	$ 1,200	$ 1,500
Subtotal City Clerk -Personnel	**$ 148,421**	**$ 96,251**	**$ 103,037**	**$ 102,817**	**$ 109,289**	**$ 116,749**	**$ 124,583**

CITY CLERK - OPERATING	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500301OFFICE SUPPLIES	$ 1,308	$ 1,120	$ 915	$ 640	$ 737	$ 1,000	$ 1,000
500317MINOR EQUIPMENT	$ -	$ 852	$ 400	$ 361	$ 399	$ 500	$ 500
500322TUITION / TRAINING	$ 1,540	$ 1,262	$ 1,171	$ 1,080	$ 1,800	$ 1,500	$ 1,800
500330DUES & MEMBERSHIPS	$ 213	$ 282	$ 167	$ 187	$ 346	$ 450	$ 450
500332BOOKS & MANUALS	$ 1,571	$ 1,798	$ 1,210	$ 1,812	$ 1,344	$ 1,800	$ 1,800
500336TELEPHONE	$ 1,738	$ 715	$ 1,645	$ 1,181	$ 1,053	$ 1,000	$ 1,000
500337POSTAGE	$ 1,537	$ 1,155	$ 1,286	$ 1,738	$ 941	$ 1,300	$ 1,300
500338COPIER	$ 1,097	$ 594	$ 594	$ 536	$ -	$ -	$ -

City of Saco, Maine
City Clerk Department Narrative, Continued

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500339TRAVEL	$ 526	$ 1,014	$ 1,026	$ 1,449	$ 1,724	$ 1,200	$ 1,200
500341ADVERTISING	$ 1,338	$ 1,355	$ 1,411	$ 970	$ 1,803	$ 1,200	$ 1,200
500344PRINTING	$ 721	$ 743	$ 535	$ 692	$ 557	$ 1,000	$ 1,000
500350FURNITURE & FIXTURES	$ -	$ -	$ -	$ -	$ -	$ 200	$ 200
500360COMPUTER SOFTWARE	$ -	$ 447	$ 495	$ 793	$ -	$ -	$ -
500410REPAIRS/MAINTENANCE	$ 198	$ 66	$ 110	$ 15	$ 504	$ -	$ -
500427 FIRE PREVENTION	$ -	$ -	$ -	$ 570	$ 155	$ -	$ -
500428CONTRACTED SERVICES	$ 5,792	$ 6,687	$ 5,171	$ 2,480	$ 4,253	$ 4,000	$ 5,000
Subtotal City Clerk- Operating	**$ 17,579**	**$ 18,090**	**$ 16,136**	**$ 14,504**	**$ 15,616**	**$ 15,150**	**$ 16,450**

CITY CLERK - GENERAL ASSISTANCE	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500301OFFICE SUPPLIES	$ 128	$ 222	$ 1,956	$ 42	$ 13	$ 150	$ 150
500322TUITION / TRAINING	$ 90	$ 60	$ 160	$ 75	$ 45	$ 300	$ 200
500336TELEPHONE	$ 442	$ 499	$ 370	$ 520	$ 458	$ 450	$ 450
500337POSTAGE	$ 426	$ 11	$ 37	$ 16	$ 24	$ 40	$ 40
500338COPIER	$ 67	$ 467	$ 32	$ -	$ -	$ -	$ -
500339TRAVEL	$ 20	$ 34	$ 35	$ -	$ -	$ 150	$ 150
500370FILING FEES/LICENSES/PERMITS	$ -	$ (2)	$ -	$ -	$ -	$ -	$ -
500371FOOD ASSISTANCE	$ 5,472	$ 2,750	$ 3,736	$ 1,076	$ 2,824	$ 5,000	$ 4,000
500372FUEL ASSISTANCE	$ 373	$ 307	$ 129	$ -	$ 266	$ 1,500	$ 1,500
500373ELECTRICITY ASSISTANCE	$ 620	$ 902	$ 663	$ 549	$ 1,407	$ 2,000	$ 2,000
500375BURIAL ASSISTANCE	$ 850	$ 1,489	$ 1,620	$ -	$ 1,695	$ 2,000	$ 2,000

City of Saco, Maine
City Clerk Department Narrative, Continued

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500376MEDICAL ASSISTANCE	$ 78	$ -	$ -	$ -	$ 187	$ 400	$ 400
500377RENTAL ASSISTANCE	$ 7,433	$ 17,746	$ 17,811	$ 12,656	$ 40,733	$ 40,000	$ 40,000
500378CLOTHING ASSISTANCE	$ 286	$ -	$ -	$ 25	$ 80	$ 100	$ 100
500379TELEPHONE ASSISTANCE	$ -	$ 32	$ (6)	$ -	$ -	$ 100	$ 100
Subtotal City Clerk -General Assistance	**$ 15,859**	**$ 24,097**	**$ 26,543**	**$ 24,959**	**$ 47,732**	**$ 52,190**	**$ 51,090**
CITY CLERK - VOTER REGISTRATION							
500301OFFICE SUPPLIES	$ 398	$ 554	$ 596	$ 345	$ 411	$ 250	$ 250
500322TUITION / TRAINING	$ 502	$ 25	$ 246	$ 466	$ -	$ 500	$ 400
500337POSTAGE	$ 575	$ 303	$ 1,078	$ 481	$ 360	$ 500	$ 700
500338COPIER	$ 18	$ 52	$ 9	$ -	$ -	$ -	$ -
500339TRAVEL	$ 139	$ -	$ 188	$ 46	$ -	$ 100	$ 100
500341ADVERTISING	$ 822	$ 608	$ 967	$ 806	$ 2,014	$ 1,500	$ 2,500
500344PRINTING	$ 1,503	$ 3,133	$ 2,309	$ 3,125	$ 4,584	$ 3,500	$ 4,500
500350FURNITURE & FIXTURES	$ -	$ 152	$ -	$ -	$ -	$ 1,200	$ 500
500410REPAIRS/MAINTENANCE	$ 1,050	$ 1,050	$ 1,116	$ 2,031	$ 1,225	$ 1,900	$ 1,900
500428CONTRACTED SERVICES	$ 2,071	$ 1,008	$ 2,675	$ -	$ 2,609	$ 3,500	$ 3,500
Subtotal City Clerk -Voter Registration	**$ 7,078**	**$ 6,885**	**$ 9,184**	**$ 7,300**	**$ 11,203**	**$ 12,950**	**$ 14,350**
Total City Clerk	**$ 188,937**	**$ 145,323**	**$ 154,900**	**$ 149,580**	**$ 183,840**	**$ 197,039**	**$ 206,473**

City of Saco, Maine
Assessing Department Narrative

Fiscal Year 2008 Established Goals and Objectives

The goals and objectives of the Assessing Department were validated through the City Council's endorsement of the city's 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 2008 strategic objectives for the Assessing Department are found below. As the milestones listed for achievement are successfully completed, the boxes will be checked .

Element: Fair Assessments
Staff Lead: Dan Sanborn

Related to Goal Area:
Meeting the Financial Needs for City Services

Strategic Objective: In order to maintain fair and equitable assessments "City Wide", this review of all assessed values on the Portland Road is year two of a four year review of all commercial industrial properties.

Implementation Milestones with Existing Resources

- ☐ Select the properties for review on the Portland Road.
- ☐ Select the firm that will do the work. Establish standards for review.
- ☐ Assess new values for 2008 tax year.

Implementation Milestones with Additional Funding

None known at this time

Element: Fair Assessments
Staff Lead: Dan Sanborn

Related to Goal Area:
Meeting the Financial Needs for City Services

Strategic Objective: In order to maintain fair and equitable assessments "City Wide" this review of all apartment buildings, this is year two of reviewing special property classes as a whole.

Implementation Milestones with Existing Resources

- ☐ Select all major apartment buildings for review.
- ☐ Select the firm that will do the work. Establish standards for review.
- ☐ Review all apartments based on income approach to value.
- ☐ Assess new values for 2008 tax year.

Implementation Milestones with Additional Funding

None known at this time.

Element: Fair Assessments
Staff Lead: Dan Sanborn

Related to Goal Area:
Meeting the Financial Needs for City Services

Strategic Objective: Recode all 8000 parcels based on the newest version of Vision Appraisal System using neighborhood factors for land values. This system will improve our assessment quality for all residential properties.

Implementation Milestones with Existing Resources

- ☐ Define all the neighborhoods in the city.
- ☐ Create a GIS layer to import into Vision Appraisal System.
- ☐ Recode all 8000 parcels using the new location system.
- ☐ Assess new values for 2008 tax year based on new location indicators.

Implementation Milestones with Additional Funding

None known at this time.

Fiscal Year 2007 Results of Goals and Objectives

Element: Average assessment ratio / 10% Quality Rating
Staff Lead: Dan Sanborn

Related to Goal Area:
Growth Management

Strategic Objective: The objective of this element is to assure that the city's average assessment ratio is at 95% as of April 1st each year. Also to achieve a 10% quality rating or better for all classes of property.

Implementation Milestones with Existing Resources

- ☑ Perform fieldwork to update valuations of all property within the city
- ☑ Review existing quality ratings for all classes of property
- ☑ Prepare plan to increase quality rating to at least 10% (State Report).

Implementation Milestones with Additional Funding

None known at this time

Element: Assessing Succession Plan
Staff Lead: Dan Sanborn

Related to Goal Area:
Human Resource Investment

Strategic Objective: To prepare a department succession plan including personal property, contract assessing and the replacing of an assistant who may be soon to retire in order to assure consistent services within this integral department.

Implementation Milestones with Existing Resources

- ☐ To review with existing staff and create a departmental succession plan around
- ☐ Personal Property
- ☐ Contract Assessing
- ☑ Departmental Assistant Replacement

Implementation Milestones with Additional Funding

None known at this time.

Element: Independent Appraisals of Commercial Sectors/
Income Capitalization Approach for Multi-family units
Staff Lead: Dan Sanborn

Related to Goal Area:
Meeting the Financial Needs for City Services

Strategic Objective: The objective of this element is to establish independent appraisals for all commercial sectors of the City. Also, to begin utilization of the income capitalization approach for the valuing of multi-family units within the City.

Implementation Milestones with Existing Resources

- ☑ To hire independent appraiser to do shopping centers and golf courses
- ☐ To perform calculations of multi-family units using the income capitalization approach

Implementation Milestones with Additional Funding

None known at this time.

Mission Statement: To assess all property in the city in a fair and equitable manner.

Department Service Delivery Goals:

1) Each assessment cycle will be at 90-100% of current market value with a quality rating of less than 10.

Currently, property values in Saco are assessed at approximately 92% of the current or real market value. A range approaching 100% is allowed by state law (when a municipality drops to below 70%, they must revalue all property in their town), and it reflects both the past inability of assessors offices to accurately update values on an annual basis and so has become a defacto method used by municipalities to control property taxes, and it also reflects current limitations of the mass valuation process whereby some leeway is permitted in order to ensure equity.

2) Incorporate additional approaches to establishing current market value in assessment cycles, in order to establish the most accurate value for each property.

Saco currently employs two standard techniques to devise property values, the cost approach -- that is, what it would cost to replace a property plus the land value is calculated for the valuation; and the comparable sales approach -- that is, considering sales of like properties to determine the value of a given property. The use of the comparable sales approach for condominiums and homes began in the 2005 assessment cycle and aided in achieving the goal of assessing all property at 90-100% of current market value. Lastly, an income based approach can be used for income generating properties, that is, what a property earns is the basis for establishing its value. This approach is in plan for adoption in the 2007 assessment cycle.

3) Contract with outside appraisers to do complete narrative appraisals for all commercial properties.

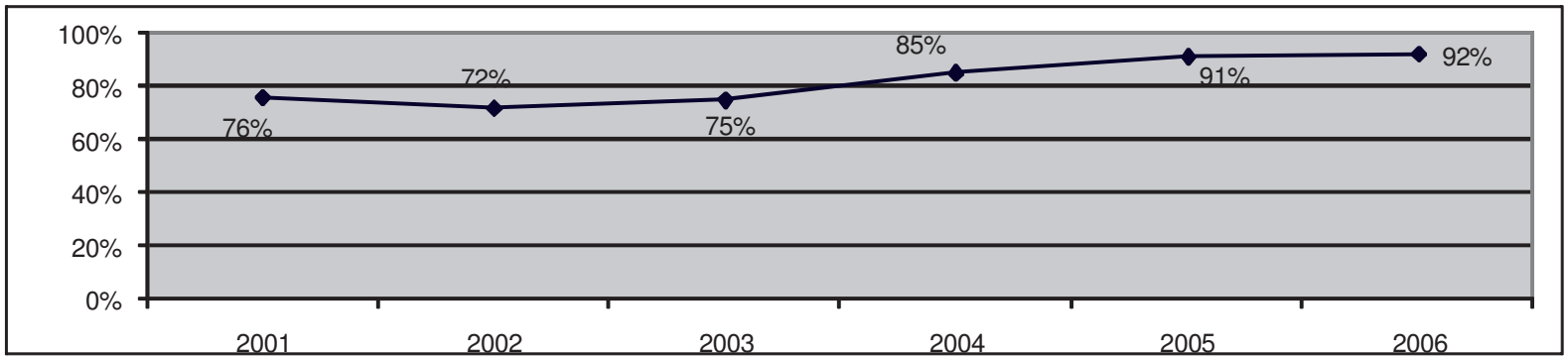
The majority of properties in Saco are residential and agricultural, and valuing of these properties is done reliably by in house staff. However, when other types of properties need to be appraised, qualified outsiders can be used in order to ensure these special classes of properties are being accurately valued and so pay their fair share.

The City had outside professionals perform new valuations on the following properties in 2005: 2 golf courses and 2 shopping centers (the State provided valuations of utilities). In 2006, the Water Company was done; in 2007, all major apartment projects and all of the downtown and Route One properties will be professionally valued; and in 2008, all of the industrial park commercial properties will be professionally valued.

Performance Data: (A) Current assessment as percent of market value.

>>>>Data from Assessing records, which is then audited by State annually (see next).

City of Saco, Maine
Assessing Department Narrative, Continued



(B) State Annual Audit Quality Rating:

A quality rating is issued by the state and is a mathematical calculation of how close a municipality is to 100% of current market value and how much any single given property wavers from the municipality's stated assessment level for all properties. Any rating under 20 is acceptable by state stan-

	State Annual Audit Quality Ratings
FY 2006	9.8 estimated
FY 2005	10.1
FY 2004	10.2
FY 2003	12
FY 2002	16
Current - Biddeford	12
Current - Scarborough	10 or better

>>>>Data from State Assessor's annual rating.

C) Accurately value properties in each cycle.

Year	Percent Market Rate	Valuation Inquiries Received	Number of Valuation Appeals	Appeals Upheld
2003	75%	550	3	0
2004	85%	144	2	0
2005	91%	57	1	0
2006	92%	4	0	N/A

>>>>Data from Assessing records.

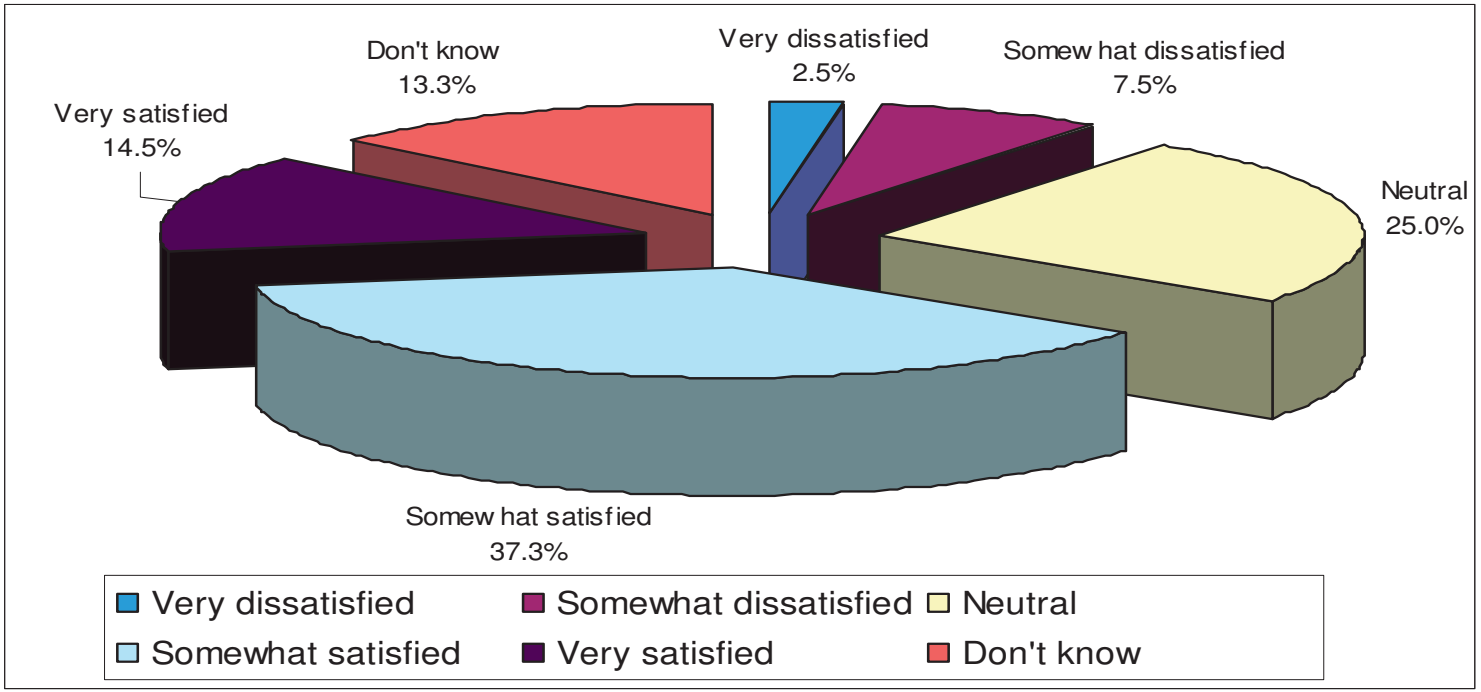
Initiatives to improve valuation accuracy are proposed and undertaken annually as approved and as budgets allow:

City of Saco, Maine
Assessing Department Narrative, Continued

Citizen Survey: Citizen ratings of the perceived importance of Assessing's service delivery goal are being gathered at this time.

The Assessing Department was seen as one of the less satisfactory areas of the city government, with mean ratings between "neutral" and "somewhat satisfied," which, relative to other ratings for city services, was not as positive. However, based on the decreasing number of valuation inquiries over time, citizens appear fairly accepting of the Assessing Department's performance in reality. So, it still seems probable that there is an association between Assessing and high property taxes, which continues to be an issue throughout the state, that is reflected in the lower citizen satisfaction ratings for this department in the broader survey process.

With the real estate market slow-down, the department should now will be able to offer in-house training on their website features, including GIS aerial photos, to realty related professionals in 2007, with the goal being improved access to information and to make the website more useful.



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

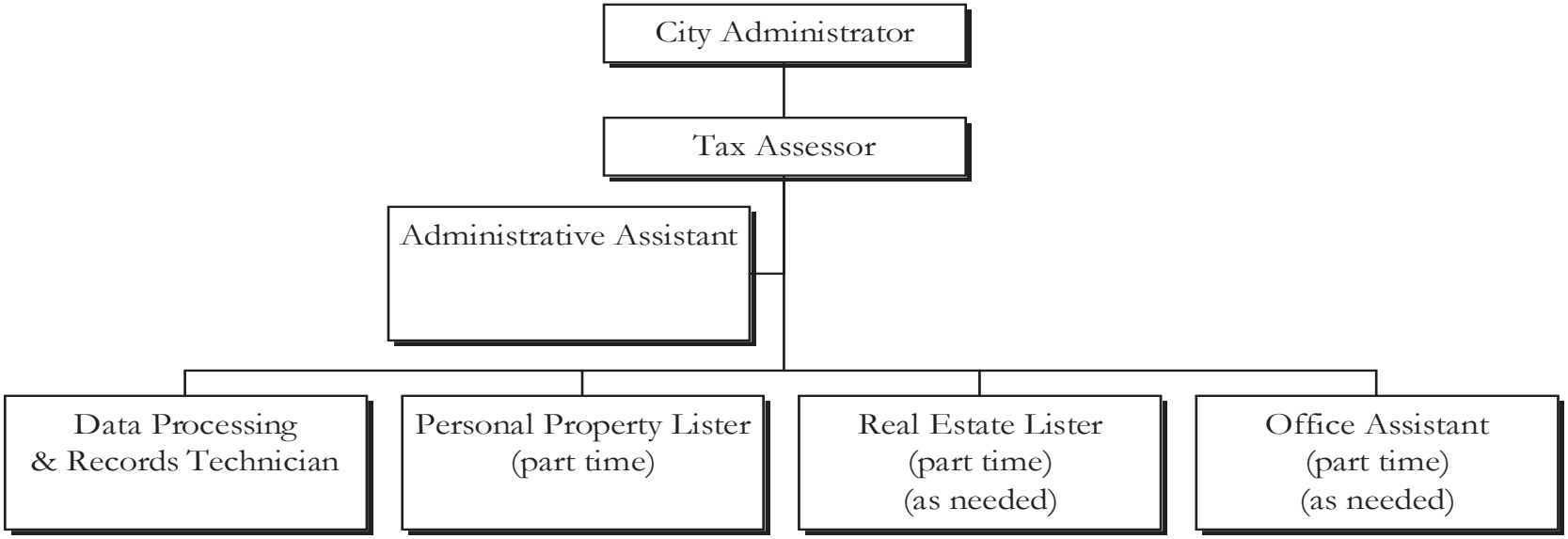
A. Establishment. There shall be a Department of Assessing, the head of which shall be the Assessor, who shall be appointed by the City Administrator and confirmed by the City Council.

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.

City of Saco
Organizational Chart
Assessing Department

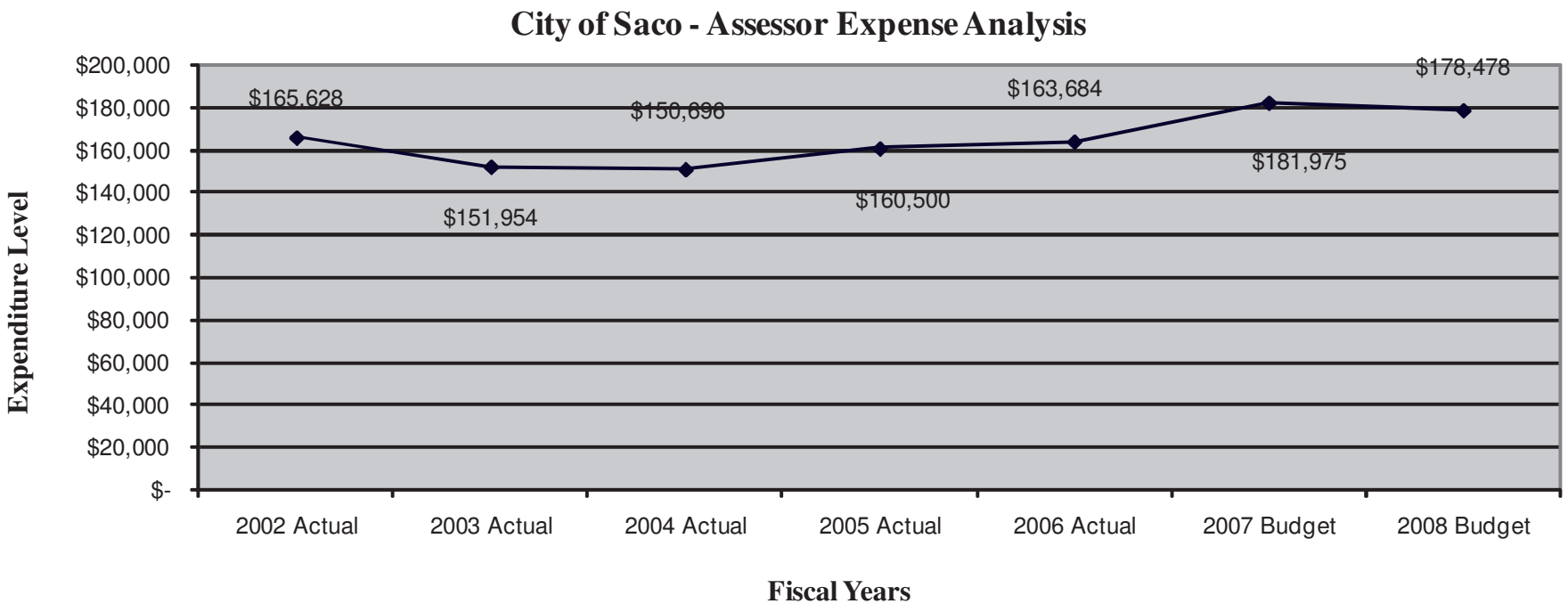


Expenditures:

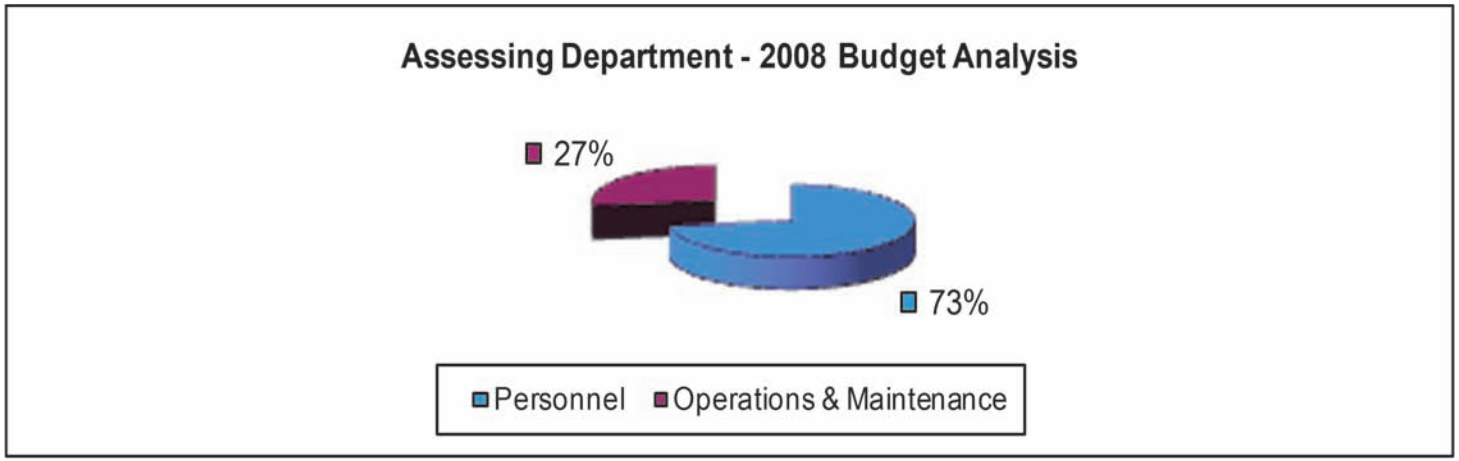
The expenditures within this department are related to the following activity centers:

- 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

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Personnel	$ 109,417	$ 113,944	$ 118,857	$ 123,891	$ 127,618	$ 131,724	$ 129,728
Operations & Maintenance	$ 56,211	$ 38,010	$ 31,839	$ 36,609	$ 36,066	$ 50,250	$ 48,750

ASSESSOR- PERSONNEL	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500101DEPARTMENT HEAD WAGES	$ 53,711	$ 55,271	$ 58,355	$ 59,960	$ 61,699	$ 63,750	$ 70,397
500104COURT OFFICERS/CLERICAL WAGES	$ 55,706	$ 58,673	$ 60,502	$ 63,931	$ 65,919	$ 67,975	$ 59,332
Subtotal Assessor - Personnel	**$ 109,417**	**$ 113,944**	**$ 118,857**	**$ 123,891**	**$ 127,618**	**$ 131,725**	**$ 129,728**

City of Saco, Maine
Assessing Department Narrative, Continued

ASSESSOR- OPERATING	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500301OFFICE SUPPLIES	$ 2,219	$ 2,244	$ 2,962	$ 1,110	$ 1,608	$ 2,200	$ 2,200
500304COMPUTER SUPPLIES	$ 359	$ 213	$ 650	$ -	$ 280	$ 500	$ 500
500317MINOR EQUIPMENT	$ 1,251	$ 1,579	$ 179	$ 3,694	$ 380	$ 1,500	$ 200
500322TUITION / TRAINING	$ 615	$ 649	$ 714	$ 522	$ 821	$ 1,000	$ 2,000
500325CLOTHING/BOOT ALLOWANCE	$ 146	$ 115	$ -	$ -	$ 121	$ 150	$ 150
500330DUES & MEMBERSHIPS	$ 30	$ 50	$ 50	$ 50	$ 50	$ 300	$ 300
500332BOOKS & MANUALS	$ 539	$ 618	$ 1,933	$ 2,071	$ 2,149	$ 2,300	$ 2,500
500336TELEPHONE	$ 469	$ 578	$ 506	$ 679	$ 573	$ 500	$ 700
500337POSTAGE	$ 948	$ 2,685	$ 1,217	$ 3,370	$ 3,426	$ 3,500	$ 2,200
500338COPIER	$ 1,277	$ 1,232	$ 800	$ 587	$ -	$ 800	$ 800
500339TRAVEL	$ 2,557	$ 3,450	$ 2,726	$ 2,673	$ 2,531	$ 4,000	$ 4,000
500341ADVERTISING	$ -	$ 27	$ -	$ -	$ -	$ 100	$ 100
500344PRINTING	$ 991	$ 661	$ 633	$ 449	$ 402	$ 700	$ 700
500360COMPUTER SOFTWARE	$ 14,648	$ 6,696	$ 1,600	$ -	$ -	$ -	$ -
500410REPAIRS/MAINTENANCE	$ 7,203	$ 454	$ 691	$ 661	$ 595	$ 500	$ 700
500428CONTRACTED SERVICES	$ 15,883	$ 9,605	$ 11,305	$ 17,673	$ 18,895	$ 28,700	$ 27,200
500439DEED SERVICES	$ 7,076	$ 7,154	$ 5,873	$ 3,070	$ 4,235	$ 3,500	$ 4,500
Subtotal Assessor- Operating	**$ 56,211**	**$ 38,010**	**$ 31,839**	**$ 36,609**	**$ 36,066**	**$ 50,250**	**$ 48,750**
Total Assessor	**$ 165,628**	**$ 151,954**	**$ 150,696**	**$ 160,500**	**$ 163,684**	**$ 181,975**	**$ 178,478**

City of Saco, Maine
Legal Department Narrative

Fiscal Year 2008 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 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 2007 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.

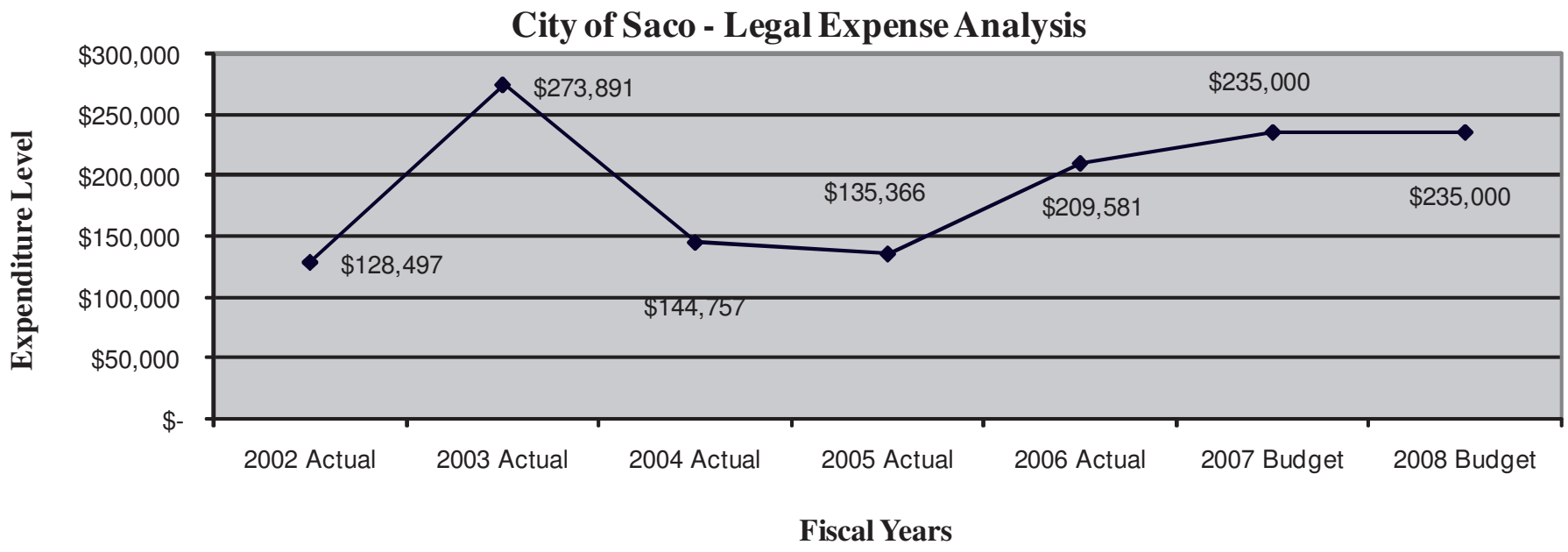
D. Annual report. The City Solicitor shall annually, before the close of the municipal year, make a report, in writing, to the City Council concerning the unfinished business in his/her Department.

Expenditures:

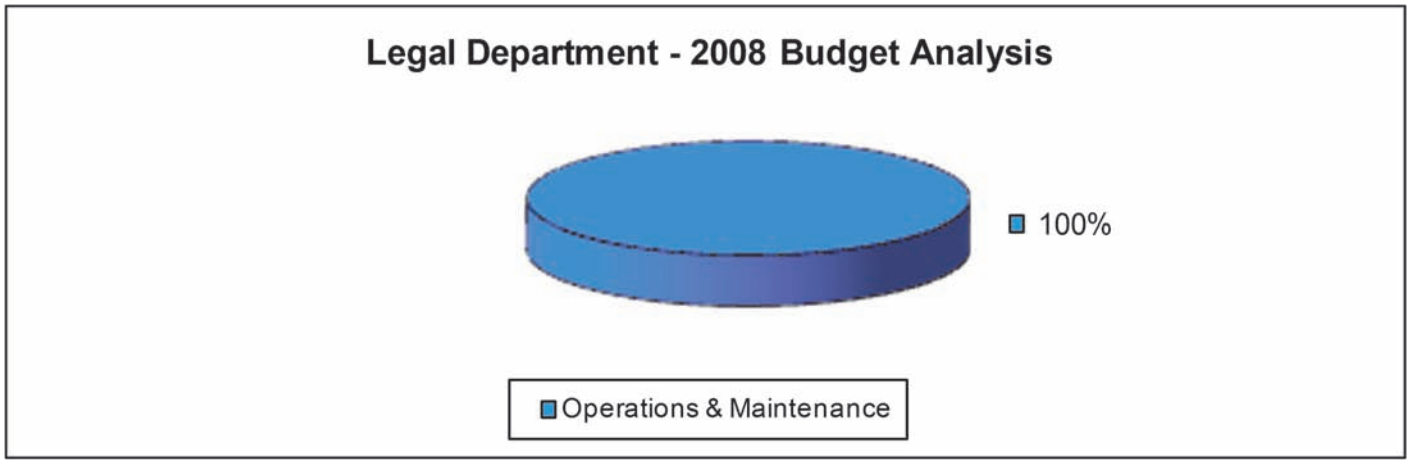
The expenditures within this department are related to the following activity centers:

- 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

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Operations & Maintenance	$ 128,497	$ 273,891	$ 144,757	$ 135,366	$ 209,581	$ 235,000	$ 235,000

LEGAL		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500425	CONTRACTED SOLICITOR	$ 103,486	$ 248,201	$ 73,012	$ 90,748	$ 182,424	$ 90,000	$ 90,000
500428	CONTRACTED SERVICES	$ 25,011	$ 25,690	$ 71,745	$ 44,618	$ 27,157	$ 25,000	$ 25,000
	MERC Litigation	$ -	$ -	$ -	$ -	$ -	$ 120,000	$ 120,000
	Subtotal Legal:	**$ 128,497**	**$ 273,891**	**$ 144,757**	**$ 135,366**	**$ 209,581**	**$ 235,000**	**$ 235,000**

City of Saco, Maine
Police Department Narrative

Fiscal Year 2008 Established Goals and Objectives

The goals and objectives of the Police Department were validated through the City Council's endorsement of the city's 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 2008 strategic objectives for the Police Department are found below. As the milestones listed for achievement are successfully completed, the boxes will be checked .

Element: Accreditation standards assessment
Staff Lead: Chief Bradley Paul

Related to Goal Area
Pubic Safety

Strategic Objective: To review the "Standards for Law Enforcement Agencies" (5th edition) and conduct an internal audit to determine adherence to standards.

Implementation Milestones With Existing Resources:

- ☐ Review the standards manual with Deputy Chief to determine a feasible process to compartmentalize and initiate the audit process.
- ☐ Develop a format that creates a uniform method of determining the level of compliance with each standard.
- ☐ In the event of non-compliance, a brief synopsis of what resources or changes would be necessary to meet the standard; or a rationale for why we should not.
- ☐ Set goals for the number of standards that must be attained each month to stay within the time frame necessary to complete the process within a one year period.
- ☐ Meet quarterly with Deputy Chief to assess progress. Re-establish new time-frames when necessary.
- ☐ Create a single audit document listing all standards and compliance assessments.

Implementation Milestones with Additional Funding

None at this time

Element: Vehicles and city traffic code review
Staff Lead: Chief Bradley Paul

Related to Goal Area
Public Safety

Strategic Objective: To review, revise and rewrite City Code Chapter 211-Vehicles and Traffic and bring it into compliance with Maine state law.

Implementation Milestones with Existing Resources:

- Comprise a working group consisting in part of the Traffic Safety Committee to research applicable Maine law concerning:
  - a) Enforcement of municipal ordinances;
  - b) Motor vehicle codes
- Define the parameters of the code revision
- Coordinate with team members to assign specific areas of responsibility
- Reorganize the code so that all appropriate areas are included, with consideration given toward future needs of the community
- Draft initial revision
- Distribute draft to all members for input and amendments
- Convene the Traffic Safety Committee to discuss, and if in agreement, refer the revision to the full Council for consideration
- Incorporate any Council-recommended changes to the Code for adoption

Implementation Milestones with Additional Funding

None at this time

Element: Development of policies on asset management and delivery of service
Staff Lead: Chief Bradley Paul

Related to Goal Area:
Public Safety

Strategic Objective: To develop a framework in which levels of service can be correlated to the budgeting process and asset management.

Implementation Milestones with Existing Resources

- Attend planning meetings with the City's Asset Management committee
- Agree on a standard definition of what "Level of Service" requirements mean for each city department
- Determine, with staff, the department's functional responsibilities
- Develop service levels for each area of functional responsibility and establish the costs associated with levels of service
- Where applicable, link asset management plan to delivery of service levels
- Establish policies where appropriate to standardize implementation of process

Implementation Milestones with Additional Funding

None at this time

Fiscal Year 2007 Results of Goals and Objectives

Element: Review and re-write City Code Chapter 211 (Vehicles & Traffic)
Staff Lead: Chief Bradley Paul

Related to Goal Area
Pubic Safety

Strategic Objective: To revise and re-write Chapter 211 and bring it into compliance with current state law concerning the enforcement of parking and traffic violations.

Implementation Milestones With Existing Resources:

- ❑ Establish working committee with representation from Public Works, Fire Department and City Council
- ❑ Research current Maine law for applicability
- ❑ Determine parameters for City Code revision
- ❑ Initial draft readied
- ❑ Draft revision to take place
- ❑ Draft revision/proposed changes brought before City Council workshop for commentary
- ❑ Proposed changes brought to full City Council meeting for enactment/action

Implementation Milestones with Additional Funding

- ❑ None at this time

Element: Standardization of Mutual Aid Response to Critical Incidents
Staff Lead: Chief Bradley Paul

Related to Goal Area
Public Safety

Strategic Objective: To develop clearly defined standards in conjunction with the State to promulgate the establishment, formation, and specifications concerning police response teams.

Implementation Milestones with Existing Resources:

- ☑ Coordinate with the Maine Criminal Justice Academy to contact existing teams to encourage input to discuss the topic
- ☑ Meet with the representation of all teams to establish the parameters of regulation and specification necessary to ensure that standardization is accomplished
- ☑ Establish standards, including standards for activation, selection process, qualification, documentation of response, etc...
- ☑ Encourage Maine Criminal Justice Academy adoption of standards

Implementation Milestones with Additional Funding

- ❑ None at this time

Element: Enforcement of Code Violations
Staff Lead: Chief Bradley Paul

Related to Goal Area:
Public Safety

Strategic Objective: To review codes and ordinance of the City in order to increase enforcement for violators. The focus will be on junk yards within the City in order to get them cleaned up.

Implementation Milestones with Existing Resources

- ☑ Review of Codes and ordinances currently in place that relate to enforcement of violations
- ☑ Review current enforcement plan for violators
- ❑ Bring code and ordinance changes to City Council, if needed to increase enforcement—especially of target areas

Implementation Milestones with Additional Funding

- ☐ None at this time

Mission Statement: With dedication, pride and commitment, we serve in partnership with our citizens to provide a safer, healthier and peaceful environment.

Department Service Delivery Goals:

1) To make our community safer by increasing compliance with posted speed limits through the thoughtful and creative allocation of sufficient resources.

The majority of police calls involve traffic stops, thus the department intends to address this issue with a specific program geared to re-educating drivers to obey speed limits through deterrence, including before-and-after assessments conducted with the aid of an automated traffic recorder to accurately tabulate traffic speed and peak usage times.

2) To reduce the amount of time between the initial report of an incident of domestic violence and the arrival of officers on-scene to provide intervention and support to victims.

Rapid police response to domestic violence incidents can often be a primary factor in keeping victims safe and preventing further injury to victims and family members.

City of Saco, Maine
Police Department Narrative, Continued

3) To improve officer/citizen relationships by increasing the number of non-enforcement contacts between uniformed officers and citizens.

Performance Data:

1) To reduce speeding violations in a targeted neighborhood by 20% following the implementation of a remediation effort as compared to the number of violations documented prior to the implementation of the plan.

The STEP (Selective Traffic Enforcement Program) was implemented this year at Maple St with a heavier emphasis on officer visibility, accompanied by public service announcements.

Fiscal Year	Location	Pre-Step Compliance	Post-Step Compliance	Change in Percentage
05	Franklin Street	43%	56%	13%
05	Jenkins Road	60%	67%	7%
05	Ferry Road	91%	91%	no change
05	Maple Street	30%	25%	-5%
06	Maple Street	29.30%	41.50%	12.20%
06	Cumberland Avenue	N/A	N/A	N/A

Results show that that a multifaceted approach to speed reduction brings better results. Enforcement alone serves as a deterrent only to violators cited and to drivers who witness someone being ticketed. Publicity and education alone likely do not achieve significant results when they aren't coupled with threat of court action and financial disincentives.

>>>Data from Police Department records. Data for Cumberland Ave effort was lost when the automated traffic recorder failed.

2) To arrive at the scene of a reported domestic disturbance within five minutes at least 80% of the time.

Domestic Violence Rate

Reporting Period	# of Complaints	# responded <5 minutes	% meeting goal	Average response time in minutes
CY 2004	121	79	65%	5.23
CY 2005	113	90	80%	3.40
FY 2006	123	95	77.20%	3.30

>>>>Data from dispatch software. Note shift from calendar year to fiscal year reporting.

While the actual results for FY06 are just short of the goal, the actual average response time continues to show improvements from year to year.

City of Saco, Maine
Police Department Narrative, Continued

3) Officers achieve and maintain an average of at least one positive community contact per week during the year.

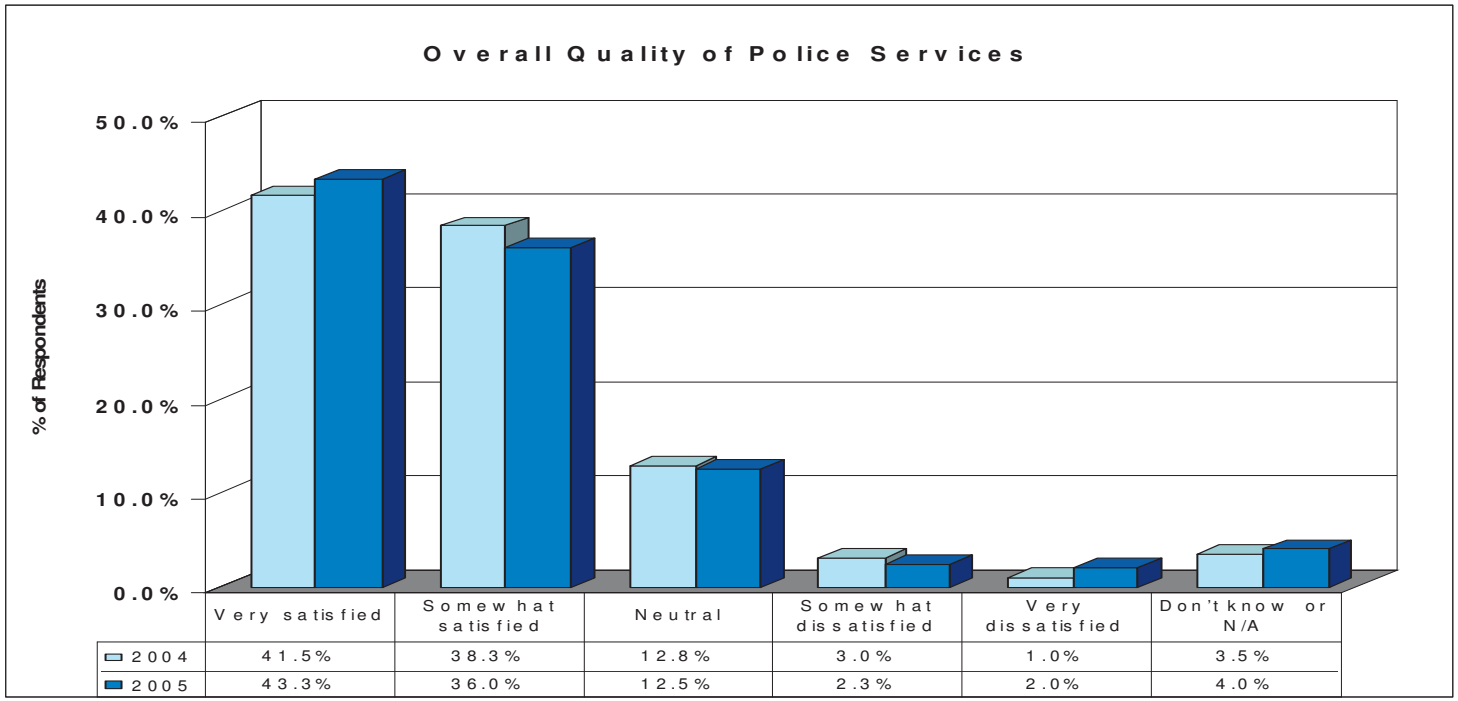
Report of Positive Community Contacts

Reporting Period	Total Contacts	Contacts per Officer	Weekly Average Per Officer
CY 2004	921	41.8	0.81
CY 2005	571	25.9	0.49
FY 2006	816	37.09	0.71

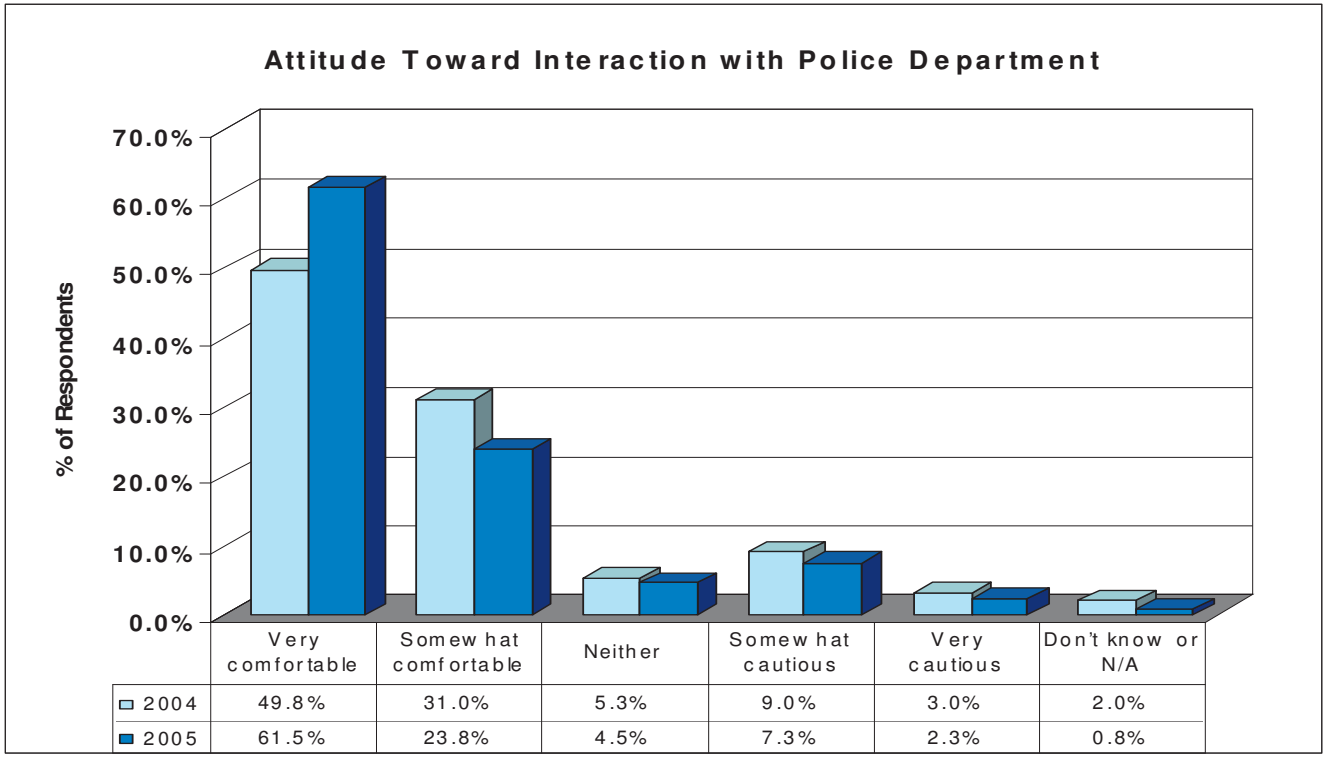
In FY 05, the department recognized it was overstating results for FY 04 and FY 05. In FY 06, the positive trend upwards is encouraging as the senior staff has strongly endorsed accurate tracking of contacts.

>>>>Data from police department records. Note shift from calendar year to fiscal year reporting

Citizen Survey: Citizen ratings of the perceived importance of the Police Department's three service delivery goals are being gathered at this time. The Police Department rated quite positively overall for service delivery in FY 05 and FY 04.



When asked about interacting with the Saco Police Department in FY 04 and FY 05, over 85% of citizens surveyed responded that they would feel "very comfortable" or "somewhat comfortable." This is encouraging in light of the problems with the positive community contact data reported in prior years.



	Very comfortable	Somewhat comfortable	Neither	Somewhat cautious	Very cautious	Don't know or N/A
2004	49.8%	31.0%	5.3%	9.0%	3.0%	2.0%
2005	61.5%	23.8%	4.5%	7.3%	2.3%	0.8%

FY 04 and FY 05 survey results indicate citizens are less satisfied with traffic enforcement than with other areas of police performance.

The ratings of "Neighborhood Policing, including domestic violence prevention" was influenced by a high percent of respondents who answered "don't know.", but it is still a rating to consider especially in light of the improved response time police have achieved in domestic violence issues.

		1 – Very dissatisfied	2 –Somewhat dissatisfied	3 –Neutral	4 –Somewhat satisfied	5 – Very satisfied	Don't know	Mean Response
Neighborhood policing, including domestic violence prevention	2004	1.3%	2.8%	11.5%	26.5%	22.8%	35.3%	**4.03**
	2005	3.3%	3.5%	19.0%	25.5%	25.5%	23.3%	**3.87**
The City's overall efforts to prevent crime	2004	1.0%	2.0%	14.5%	44.8%	28.8%	9.0%	**4.08**
	2005	1.0%	3.3%	14.3%	43.8%	28.0%	9.8%	**4.05**
The enforcement of local traffic laws	2004	2.8%	10.3%	20.8%	37.8%	25.5%	3.0%	**3.75**
	2005	4.8%	8.3%	18.5%	38.5%	25.8%	4.3%	**3.75**

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.

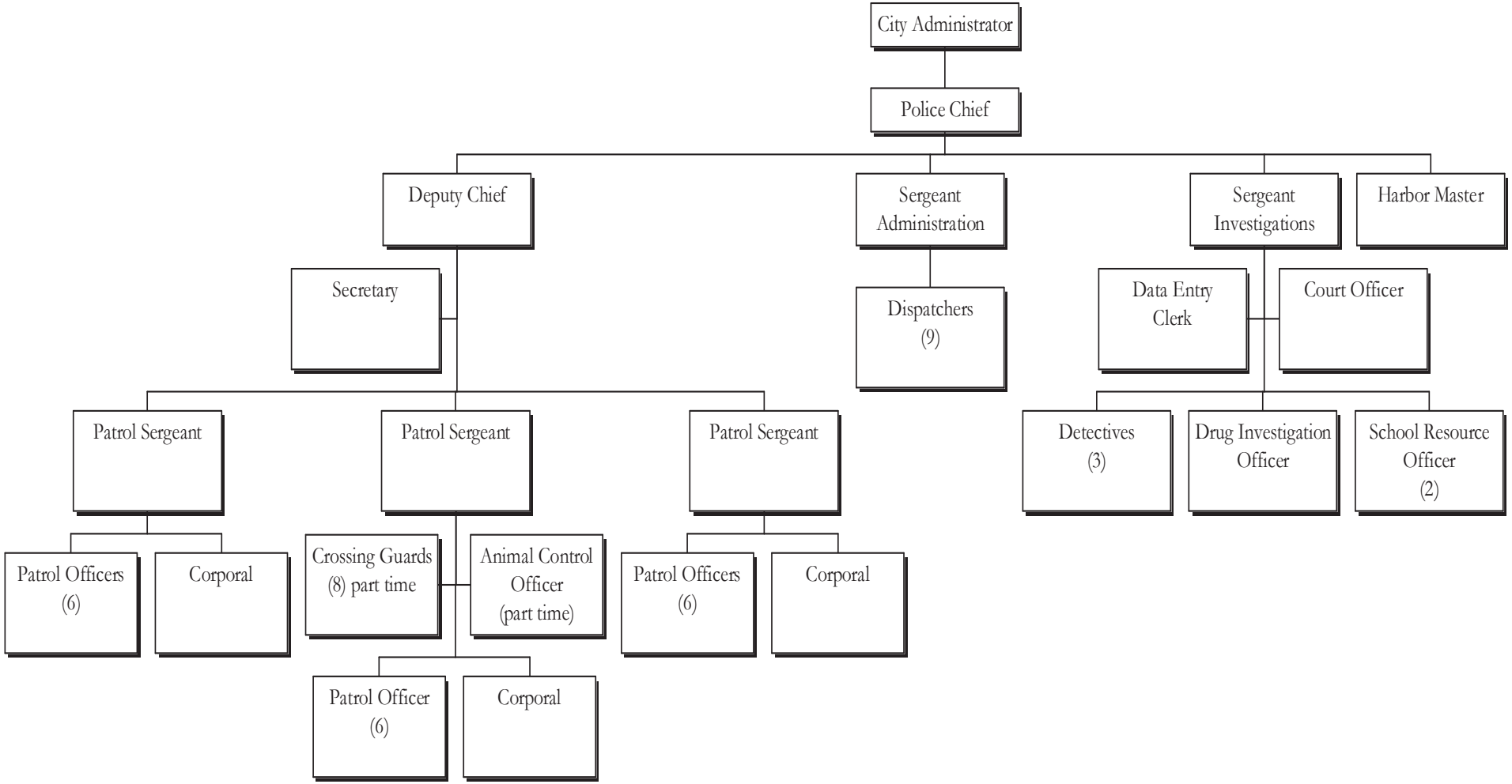
(j) Be responsible for the sound fiscal management of his/her Department.

(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 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
Organizational Chart
Police Department

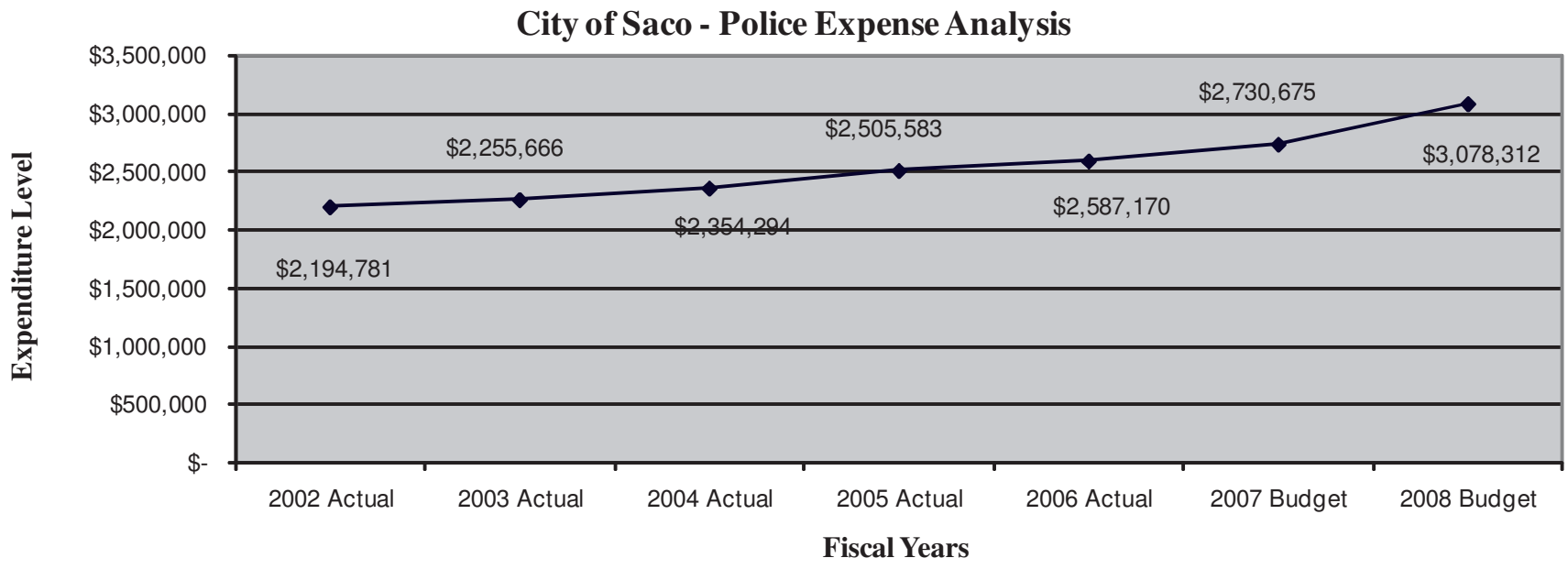


Expenditures:

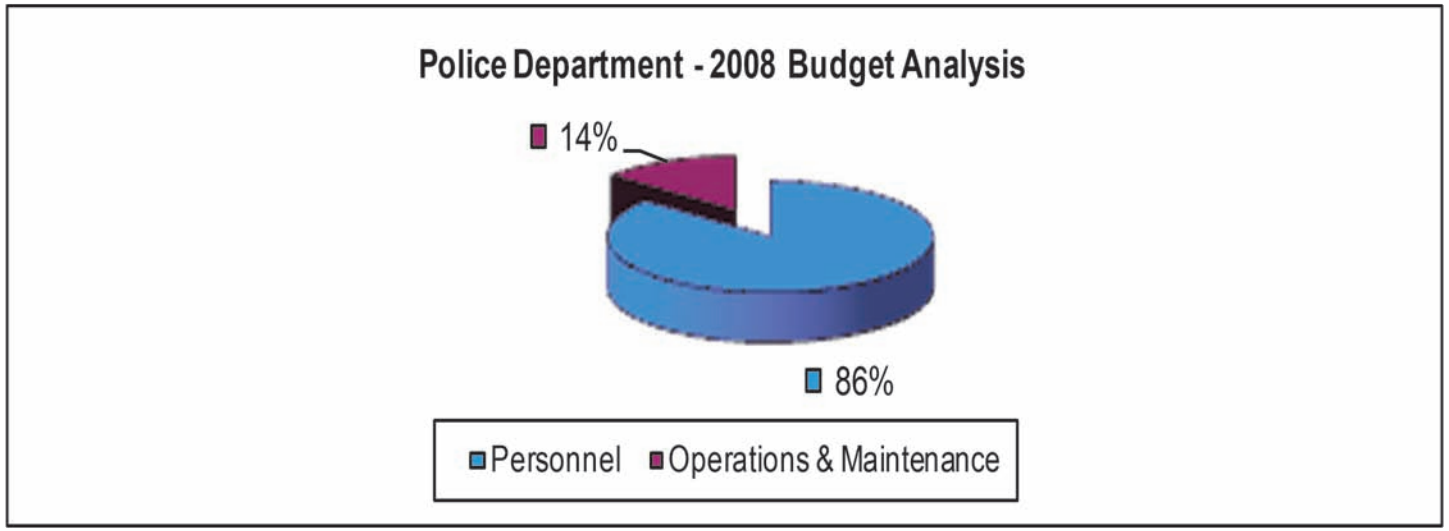
The expenditures within this department are related to the following activity centers:

- 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

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Personnel	$ 1,844,186	$ 1,878,759	$ 2,008,962	$ 2,128,162	$ 2,176,799	$ 2,304,312	$ 2,650,641
Operations & Maintenance	$ 350,595	$ 376,907	$ 345,332	$ 377,421	$ 410,371	$ 426,362	$ 427,671

City of Saco, Maine
Police Department Narrative, Continued

CENTRAL DISPATCH- PERSONNEL		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500107	DISPATCHER WAGES	$ 268,603	$ 290,943	$ 313,884	$ 326,658	$ 313,306	$ 353,598	$ 411,991
	PSAP COSTS	-	-	-	-	-	-	13,500
500114	OVERTIME	$ 30,748	$ 36,828	$ 42,795	$ 39,741	$ 46,885	$ 40,000	$ 50,000
	Subtotal Central Dispatch- Personnel	$ 299,351	$ 327,771	$ 356,679	$ 366,399	$ 360,191	$ 393,598	$ 475,491

POLICE- PERSONNEL		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500101	DEPARTMENT HEAD WAGES	$ 66,317	$ 63,946	$ 67,467	$ 70,495	$ 74,673	$ 75,801	$ 84,076
500102	SUPERVISORY WAGES	$ 56,613	$ 63,373	$ 89,037	$ 137,376	$ 55,940	$ 69,126	$ 76,654
500104	COURT OFFICER/CLERICAL WAGES	$ 66,600	$ 63,468	$ 68,878	$ 79,179	$ 75,662	$ 78,602	$ 84,916
500105	POLICE INVESTIGATORS	$ 429,967	$ 347,700	$ 431,213	$ 414,063	$ 555,723	$ 574,101	$ 654,860
500106	POLICE PATROLMEN	$ 595,040	$ 615,374	$ 673,641	$ 764,880	$ 731,356	$ 814,293	$ 955,603
500108	CROSS GUARDS/ANIMAL CONTROL	$ 46,574	$ 49,290	$ 56,855	$ 62,921	$ 62,996	$ 64,792	$ 67,041
500109	COPS GRANT OFFICERS	$ 75,414	$ 74,643	$ 28,165	$ -	$ -	$ -	$ -
500114	OVERTIME	$ 198,988	$ 219,812	$ 236,339	$ 227,227	$ 243,855	$ 200,000	$ 240,000
500115	HOLIDAY PAYMENTS	$ -	$ 45,085	$ -	$ -	$ -	$ 22,000	$ -
500116	OUTSIDE ASSIGNMENTS	$ 9,322	$ 8,297	$ 688	$ 5,622	$ 16,403	$ 12,000	$ 12,000
	Subtotal Police Personnel	$ 1,544,835	$ 1,550,988	$ 1,550,988	$ 1,761,763	$ 1,816,608	$ 1,910,714	$ 2,175,150

City of Saco, Maine
Police Department Narrative, Continued

POLICE - OPERATING		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500301	OFFICE SUPPLIES	$ 3,692	$ 10,915	$ 2,115	$ 5,702	$ 5,007	$ 4,500	$ 4,500
500302	GENERAL SUPPLIES	$ 1,754	$ 2,100	$ 1,109	$ 950	$ 1,866	$ 3,350	$ 3,000
500304	COMPUTER SUPPLIES	$ 14,322	$ 10,637	$ 3,124	$ 2,955	$ 4,316	$ 8,750	$ 8,500
500308	CLEANING SUPPLIES	$ 1,430	$ 1,931	$ 1,931	$ 2,024	$ 2,174	$ 2,000	$ 2,200
500313	HEATING FUEL	$ 8,261	$ 7,790	$ 9,370	$ 11,935	$ 14,951	$ 13,000	$ 14,300
500317	MINOR EQUIPMENT	$ 20,155	$ 33,810	$ 19,235	$ 24,526	$ 25,580	$ 28,250	$ 28,100
500319	GAS & OIL	$ 12,570	$ 21,652	$ 26,371	$ 36,541	$ 40,289	$ 33,120	$ 34,500
500320	CITY VEHICLE REPAIRS	$ 19,829	$ 16,924	$ 23,828	$ 20,914	$ 26,236	$ 22,000	$ 23,000
500322	TUITION / TRAINING	$ 18,638	$ 14,760	$ 18,402	$ 16,425	$ 19,983	$ 20,000	$ 20,000
500324	UNIFORMS/SAFETY EQUIPMENT	$ 24,575	$ 23,312	$ 20,192	$ 28,659	$ 20,192	$ 27,500	$ 27,500
500325	CLOTHING/BOOT ALLOWANCE	$ 1,770	$ 1,420	$ 2,949	$ 1,839	$ 3,145	$ 2,900	$ 2,900
500330	DUES & MEMBERSHIP	$ 300	$ 557	$ 428	$ 460	$ 590	$ 500	$ 500
500332	BOOKS & MANUALS	$ 1,080	$ 3,109	$ 1,362	$ 2,053	$ 1,596	$ 2,000	$ 2,000

City of Saco, Maine
Police Department Narrative, Continued

		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500333	ELECTRICITY	$ 35,725	$ 31,369	$ 26,441	$ 26,571	$ 33,455	$ 33,000	$ 33,000
500334	WATER	$ 965	$ 974	$ 1,155	$ 1,108	$ 1,060	$ 1,500	$ 1,200
500336	TELEPHONE	$ 24,913	$ 28,122	$ 24,401	$ 28,745	$ 31,901	$ 34,807	$ 34,800
500337	POSTAGE	$ 1,378	$ 987	$ 995	$ 1,249	$ 1,247	$ 1,800	$ 1,300
500338	COPIER	$ 3,234	$ 1,636	$ 1,275	$ 1,466	$ -	$ -	$ -
500339	TRAVEL	$ 1,030	$ 4,266	$ 6,929	$ 4,781	$ 5,613	$ 5,000	$ 5,000
500344	PRINTING	$ 2,341	$ 1,220	$ 1,432	$ 3,650	$ 1,128	$ 2,000	$ 2,000
500350	FURNITURE & FIXTURES	$ 2,694	$ 2,288	$ 1,469	$ 3,775	$ 3,563	$ 4,105	$ 4,095
500351	BUILDING REPAIRS & MAINTENANCE	$ 6,380	$ 12,720	$ 11,668	$ 9,793	$ 17,468	$ 15,000	$ 16,500
500354	RENTAL EQUIPMENT	$ 10,480	$ 5,498	$ 5,216	$ 1,208	$ 1,166	$ 1,600	$ -
500360	COMPUTER SOFTWARE	$ -	$ -	$ 100	$ 1,549	$ 3,650	$ 4,000	$ 4,000
500394	MEDICAL	$ 2,306	$ 610	$ 3,000	$ 1,883	$ 2,999	$ 2,200	$ 2,200
500410	REPAIRS/MAINTENANCE	$ 30,179	$ 31,570	$ 34,466	$ 39,493	$ 44,852	$ 48,387	$ 47,498
500411	ELECTRONIC EQUIPMENT REPAIR	$ 21,803	$ 9,588	$ 10,041	$ 11,753	$ 8,914	$ 11,500	$ 11,500
500428	CONTRACTED SERVICES	$ 12,868	$ 32,417	$ 20,108	$ 18,105	$ 20,464	$ 23,093	$ 23,093
500501	CRUISERS	$ 66,023	$ 64,725	$ 66,863	$ 67,309	$ 66,966	$ 70,500	$ 70,485
	Subtotal Police-Operating	**$ 350,595**	**$ 376,907**	**$ 345,332**	**$ 377,421**	**$ 410,371**	**$ 426,362**	**$ 427,671**
	Total Police Department	**$ 2,194,781**	**$ 2,255,666**	**$ 2,354,294**	**$ 2,505,583**	**$ 2,587,170**	**$ 2,730,674**	**$ 3,078,312**

City of Saco, Maine
Fire Department Narrative

Fiscal Year 2008 Established Goals and Objectives

The goals and objectives of the Fire Department were validated through the City Council's endorsement of the city's 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 2008 strategic objectives for the Fire Department are found below. As the milestones listed for achievement are successfully completed, the boxes will be checked.

Element: Rewrite the department standard Operating Guidelines
Staff Lead: Chief A. Murphy

Related to Goal Area
Public Safety

Strategic Objective: To review all department Standard Operating Guidelines and update if needed. The department maintains a live database with all guidelines covering organization, routine operations, emergency operations, memorandums, and dispatch procedures.

Implementation Milestones with Existing Funding

- ☐ Design a system to allow all officers to review, provide feedback, and approve individual suggested operating guidelines.
- ☐ Integrate changes required by the federal mandated National Incident Management System
- ☐ Integrate changes required from Biddeford Saco fire department joint meeting
- ☐ Review policies and change so they reflect current way of conducting operations
- ☐ Build a system of operational check sheets to prompt officers on special procedures not used on a daily basis such as rapid intervention, ocean rescues, and hazmat operations
- ☐ Train all employees on changes and enforce consistency

Implementation Milestones with Additional Funding

None at this time.

Element: Determine level of service
Staff Lead: Chief A. Murphy

Related to Goal Area
Public Safety

Strategic Objective: In order to be able to plan for the future, the department must establish levels of service to be provided to the community for each of the department's functional responsibilities.

Implementation Milestones with Existing Funding

- ☐ Attend meetings of the city asset management committee
- ☐ Agree on city definition of level of service requirements
- ☐ Determine level of service capability
- ☐ Categorize Service levels
- ☐ Determine directed levels of service
- ☐ Compare citizen satisfaction survey with level of service provided
- ☐ Establish acceptable benchmarks
- ☐ Determine affordable level of service
- ☐ Establish service levels

Implementation Milestones with Additional Funding

None at this time.

Element: : Train all officers on Brunacini Command System
Staff Lead: Chief A. Murphy

Related to Goal Area
Pubic Safety

Strategic Objective: To standardize initial actions on scene arrival by training all officers both career and call department on accepted methods.

Implementation Milestones with Existing Funding

- ☐ Define areas to cover including:
  Assumption, confirmation, and positioning of command – Situation evaluation – Communications – Deployment Management – Strategy and Incident Action Planning – Organization – Review, Evaluation, and Revision – Continue, Transfer, and termination of command
- ☐ Determine training schedule to accommodate all members
- ☐ Determine instructional responsibilities
- ☐ Invite area departments
- ☐ Provide training
- ☐ Solicit feedback

Implementation Milestones with Additional Funding

None at this time.

Fiscal Year 2007 Results of Goals and Objectives

Element: Department Realignment
Staff Lead: Chief A. Murphy

Related to Goal Area
Public Safety

Strategic Objective: To realign department responsibilities to gain additional efficiencies and improve accountability.

Implementation Milestones with Existing Funding

- ✓ Examine duties and associated workload to determine best assignment to better balance and maximize efficiency
- ✓ Write annual plan based on 2007 budget
- ✓ Change Deputy Chief responsibilities from including running as Officer in Charge
- ✓ Increase overtime budget to cover additional costs
- ✓ Change contract to allow an appointed training assistant and Emergency Medical Service Coordinator
- ✓ Write job description, interview, and appoint training assistant for both career and call divisions
- ✓ Write job description, interview, and appoint EMS coordinator
- ✓ Seek council approval and funding in 2007 budget for 4 additional employees if SAFER Grant can be obtained
- ✓ Write SAFER Grant and if successful hire 4 additional employees
- ✓ If SAFER Grant is unsuccessful, present alternative plan of 1 new employee per year for the next 4 years using City share of SAFER Grant
- ✓ Negotiate innovative manpower pool for new employee hours to maximize efficiency and savings until fully staffed
- ✓ Increase administrative assistant responsibilities
- ✓ Work on implementing improvements suggested in annual plan

Implementation Milestones with Additional Funding

- ☐ Continue hiring process if necessary

Element: Mutual aid response equitability
Staff Lead: Chief A. Murphy

Related to Goal Area
Public Safety

Strategic Objective: To examine mutual aid responses and their impact on future service delivery.

Implementation Milestones with Existing Funding

- ✓ Examine data collection methods and accuracy
- ✓ Extract calendar year 2005 run data and bench mark improvement toward meeting set calendar year 2005 goals
- ✓ Meet individually with Saco City Administrator and discuss data and how it affects Saco Fire Department
- ✓ Meet with area chiefs and discuss calendar year 2005 data
- ✓ Area chiefs meet with area City Administrators and discuss findings
- ✓ Discuss possible solutions for improvement
- ✓ Discuss with City Administrators their vision of area fire service
- ✓ Plan to meet their future vision

Implementation Milestones with Additional Funding

None at this time until plan is completed

Element: : Write a 10 year capital plan for the fire department
Staff Lead: Chief A. Murphy

Related to Goal Area
Pubic Safety

Strategic Objective: To develop a 10 year capital plan to provide a planning tool for apparatus replacement, facility requirements and placement, and capital expenditures

Implementation Milestones with Existing Funding

- ✓ List property meeting established city definition of capital items
- ✓ Define life expectancy of apparatus and equipment based on historical data
- ✓ Write apparatus plan to meet city requirement with fewest number of vehicles
- ✓ Write apparatus replacement schedule with projected associated costs
- ✓ Write equipment replacement schedule with associated costs
- ✓ Gain access to city GIS for distance evaluation
- ✓ Begin call analysis based on IMC district
- ✓ Establish capacity for IMC plotting calls on city GIS if possible
- ✓ Perform response time analysis by district
- ✓ Examine station location and number based on 4 minutes response time goal
- ✓ Determine maximum usefulness of current Central Station

Implementation Milestones with Additional Funding

None at this time.

Mission Statement: The Saco Fire Department, through its highly trained and dedicated employees, strives to deliver the highest quality fire protection and emergency medical services in the most cost effective manner through quality fire prevention, suppression, and emergency medical services delivery, with the utmost regard for the safety of its citizens, visitors, and employees.

Department Service Delivery Goals:

1) To ensure that the initial fire and emergency medical services units arrive on scene with adequate staffing to safely and effectively begin immediate emergency scene operations while the emergency is still at a manageable stage.

The fundamental assumption is that a speedy response will increase the likelihood of fire containment, survival of an accident victim, etc. The goal is the initial district engine will begin suppression or provide basic life support within 4 minutes of leaving the station.

2) To provide employees training in accordance with state and national standards.

The Saco Fire Department has chosen to maintain a professional staff in its strategy for delivering emergency services, which means training is key.

3) To reduce loss of life and property through code compliance for buildings under construction, fire safety inspections for existing buildings, and public fire education specifically targeting nationally recognized age groups of the young and elderly.

Performance Data: The measures used by the fire department to gauge their performance in achieving their goals is as follows:

1) Percentage of incidents where the initial apparatus arrives on the scene within 5 minutes (1 minute for turnout time and 4 minutes for actual travel time) from the time it is dispatched from the station or is dispatched from a remote location, with a goal of 65%. The original goal of 90% has been recognized as unrealistic, as the city is not able to build a new station for quicker access to its outlying regions and calls to those far flung areas will always bring the total times down.

All Emergency Responses: Dispatch to Arrival on Scene. *(includes 1 minute turnout time) Overall response data based on Fire Department dispatch information.*

Date	0-5 minutes	5-9 minutes	9-13 minutes	13+ minutes
FY 04	62.00%	24.50%	8.90%	4.60%
FY 05	63.05%	24.30%	9.35%	3.30%
FY 06	64.10%	24.10%	9.10%	2.70%
Average	63.05%	24.30%	9.12%	3.53%
FY 06 Goal	65.00%	27.50%	7.50%	0.00%

RESCUE: Dispatch to Arrival on Scene (includes 1 minute turnout time) *Fire department Rescue response data based on Fire Department Dispatch Information.*

Date	0-5 minutes	5-9 minutes	9-13 minutes	13+ minutes
FY 04	55.65%	30.95%	9.90%	3.50%
FY 05	65.25%	25.55%	7.25%	1.90%
FY 06	64.20%	24.10%	9.10%	2.60%
Average	61.70%	26.87%	8.75%	2.67%
FY 06 Goal	65.00%	27.50%	7.50%	0.00%

FIRE: Dispatch to Arrival on Scene (includes 1 minute turnout time) *Fire Department Suppression response data based on Fire Department*

Date	0-5 minutes	5-9 minutes	9-13 minutes	13+ minutes
FY 04	63.85%	22.15%	8.65%	5.35%
FY 05	61.05%	23.05%	11.15%	4.75%
FY 06	65.20%	21.00%	9.90%	3.90%
Average	63.37%	22.07%	9.90%	4.67%
FY 06 Goal	65.00%	27.50%	7.50%	0.00%

Fire suppression response time brought the combined response time below goal. The primary cause of the slower response was due to Main Street reconstruction efforts, which are now complete and so should yield some improvements in future response times.
Next Steps: The Fire Department expects to see improved response times, now that Main St reconstruction is completed and now that traffic light preemption is underway, allowing fire apparatus to automatically change traffic lights to their favor in order to facilitate continuous response. However, the department has found that its tracking software can be problematic and needs to ensure in the future that its data reporting is consistent and reliable.

2) To provide employees training in accordance with state and national standards. Such that:
A) All new career and volunteer firefighters obtain state certification as Firefighter 2 (FF2).
Beginning in July 2001 all new department members, both career and call, are required to attain a State Certification, but Firefighter 1 (FF1) has since been eliminated by the state as a category. Some career members have not advanced to FF2 yet, but we continue to support all department members in their attainment of FF2.

City of Saco, Maine
Fire Department Narrative, Continued

	State FFI			State FF2			Hazmat Operations			State Instructor		
	FY 04	FY 05	FY 06	FY 04	FY 05	FY 06	FY 04	FY 05	FY 06	FY 04	FY 05	FY 06
Division												
Career *	63%	56%	18%	23%	28%	40%	100%	100%	97%	12%	12%	17%
Call Department	46%	43%	38%	1%	1%	18%	27%	27%	74%	1%	1%	17%

** The career firefighters with out FF1 are all 20 plus year department veterans.*

B) All career firefighters maintain their emergency medical licenses. All call department member are encouraged to attain and maintain emergency medical licenses.

	EMT Basic			EMT Intermediate			EMT Paramedic		
	FY 04	FY 05	FY 06	FY 04	FY 05	FY 06	FY 04	FY 05	FY 06
Division									
Career *	33%	33%	32%	26%	26%	24%	41%	41%	43%
Call Department	19%	19%	20%	14%	14%	1%	0%	0%	1%

** Currently 100% of the career force has obtained some form of an emergency medical license.*

C) The Department as a whole complies with new requirements for firefighter and emergency medical services safely incorporating new technologies and methodologies. Saco Fire Department meets all new state mandates and strives to train all members in new technologies.

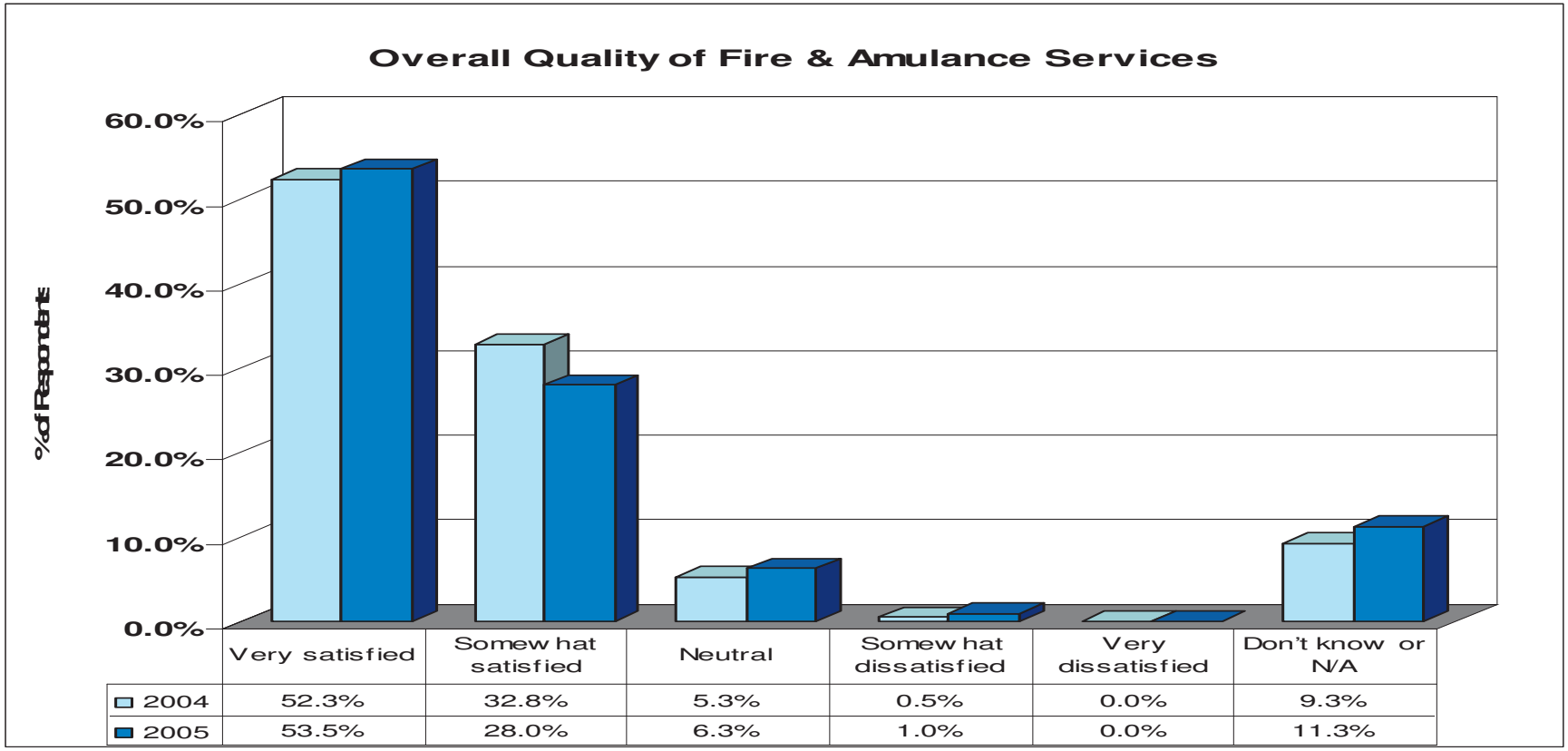
In FY 04 we qualified all career and many call department members in low angle rope rescue and firefighter self rescue. In FY 05, we acquired a fully equipped rope rescue vehicle with ice rescue capabilities and began training on this new equipment. In FY 06, 48 department members were certified in Rapid Intervention and 38 members attended an AVOC ambulance vehicle operations course.

3) Annually increase the number of people within the city affected by code compliance, fire inspections, and public education programs.

	Training	Occupancy Inspection	Business Inspections	Public Education/ Prevention Bureau Contacts
FY 04	1315	25	250	N/A
FY 05	800+	30	230	1100
FY 06	955	100	211	N/A

Citizen Survey: Citizen ratings of the perceived importance of the Fire Department's three service delivery goals are being gathered at this time.

The Fire Department (both fire and EMS) rated strongly positive for service delivery performance by citizens surveyed, with a mean rating of 4.51 in both FY 05 and FY 04 on a scale of 1 to 5 where 1 means "very dissatisfied" and 5 mean "very satisfied".



	Very satisfied	Somewhat satisfied	Neutral	Somewhat dissatisfied	Very dissatisfied	Don't know or N/A
2004	52.3%	32.8%	5.3%	0.5%	0.0%	9.3%
2005	53.5%	28.0%	6.3%	1.0%	0.0%	11.3%

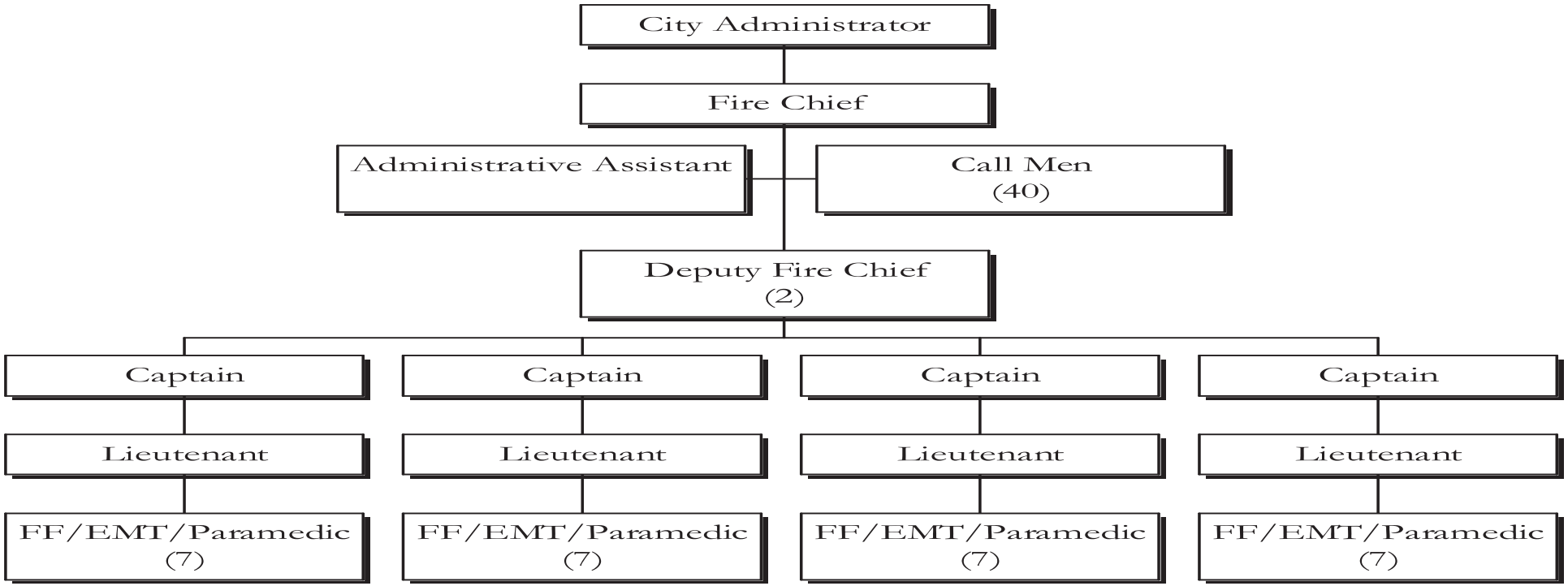
Per the City of Saco, Maine Code-§ 4-17. Fire Department.

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.

City of Saco
Organizational Chart
Fire Department

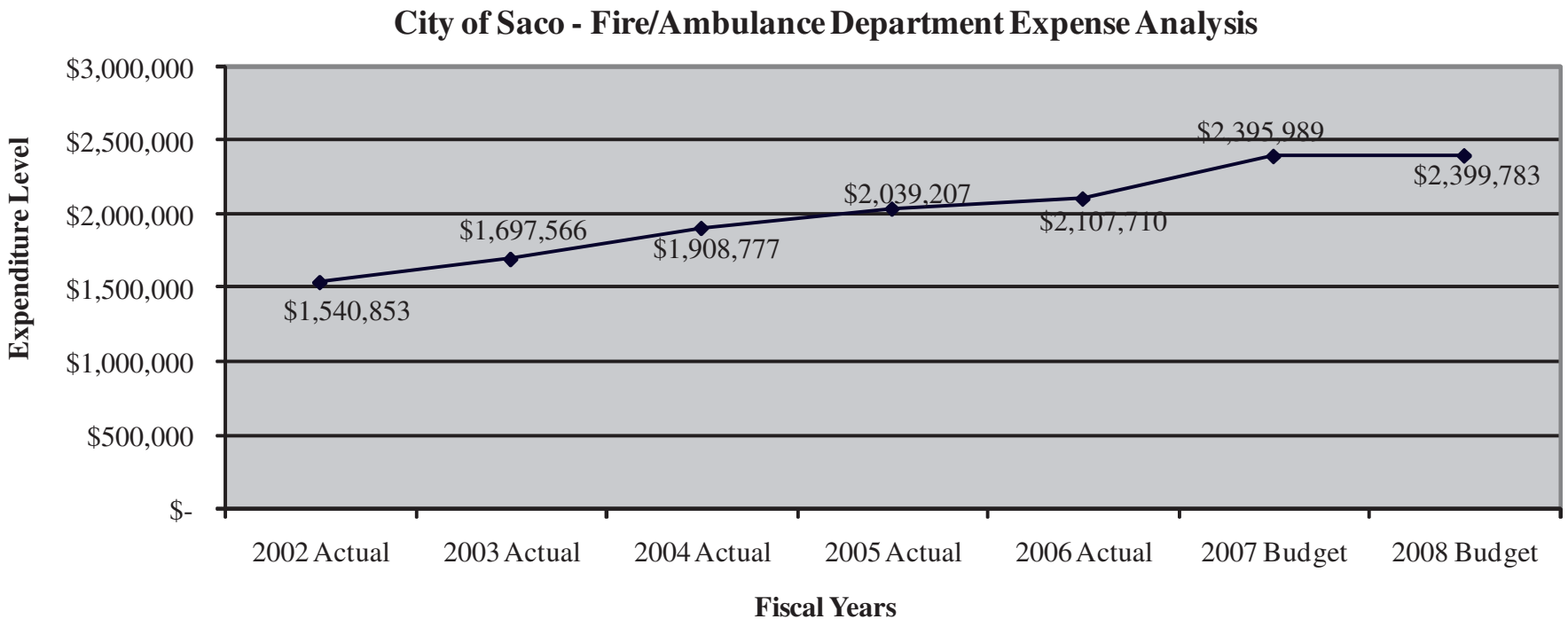


Expenditures:

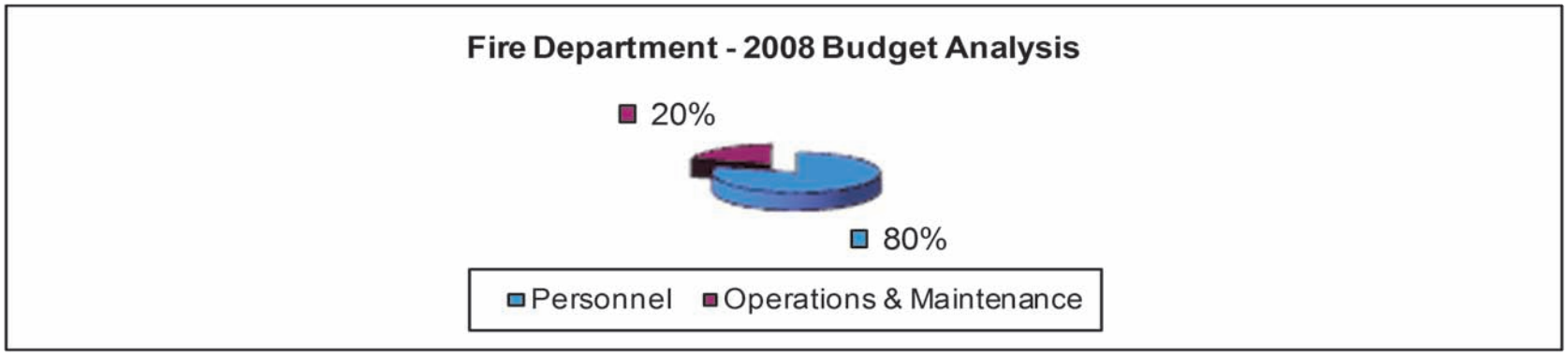
The expenditures within this department are related to the following activity centers:

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

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

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Personnel	$ 1,095,216	$ 1,307,545	$ 1,523,826	$ 1,609,146	$ 1,683,435	$ 1,935,412	$ 1,911,053
Operations & Maintenance	$ 445,637	$ 390,021	$ 384,951	$ 430,061	$ 424,275	$ 460,577	$ 488,730

FIRE/AMBULANCE - PERSONNEL	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500101 DEPARTMENT HEAD WAGES	$ 59,291	$ 63,193	$ 67,416	$ 71,935	$ 76,364	$ 78,856	$ 86,617
500102 SUPERVISORY WAGES	$ 104,276	$ 118,800	$ 114,022	$ 126,972	$ 132,379	$ 139,335	$ 147,789
500104 COURT OFFICERS/CLERICAL	$ 25,685	$ 26,009	$ 28,246	$ 24,785	$ 34,076	$ 34,777	$ 36,921
500110 FIREFIGHTER/EMT WAGES	$ 841,503	$ 984,677	$ 1,192,559	$ 1,263,122	$ 1,299,531	$ 1,369,278	$ 1,423,046
SAFER GRANT	$ -	$ -	$ -	$ -	$ -	$ 139,588	$ -
500113 CALL BOX INCENTIVES	$ -	$ -	$ -	$ -	$ -	$ 2,184	$ 20,000
500114 OVERTIME	$ 39,037	$ 67,299	$ 74,049	$ 70,397	$ 89,065	$ 100,000	$ 125,000
500125 CALL DIVISION	$ 25,424	$ 47,567	$ 47,534	$ 51,935	$ 52,020	$ 71,394	$ 71,680
Subtotal Fire/Ambulance - Personnel	**$ 1,095,216**	**$ 1,307,545**	**$ 1,523,826**	**$ 1,609,146**	**$ 1,683,435**	**$ 1,935,412**	**$ 1,911,053**

City of Saco, Maine
Fire Department Narrative, Continued

FIRE/AMBULANCE - OPERATING	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500301OFFICE SUPPLIES	$ 1,153	$ 1,165	$ 1,280	$ 941	$ 895	$ 1,350	$ 1,350
500302GENERAL SUPPLIES	$ -	$ -	$ 9,389	$ 12,534	$ 12,267	$ 14,000	$ 14,000
500304COMPUTER SUPPLIES	$ 1,031	$ 1,259	$ 1,109	$ 1,558	$ 759	$ 1,500	$ 1,500
500308CLEANING SUPPLIES	$ 1,443	$ 1,733	$ 1,448	$ 1,383	$ 1,538	$ 1,750	$ 1,750
500313HEATING FUEL	$ 8,604	$ 11,411	$ 11,925	$ 17,814	$ 19,109	$ 20,000	$ 20,000
500317MINOR EQUIPMENT	$ 144,204	$ 67,923	$ 26,342	$ 44,305	$ 40,836	$ 50,640	$ 50,640
500319GAS & OIL	$ 2,934	$ 6,917	$ 8,936	$ 13,066	$ 16,708	$ 14,000	$ 19,000
500320CITY VEHICLE REPAIRS	$ 13,363	$ 20,658	$ 15,454	$ 18,681	$ 29,155	$ 20,000	$ 25,000
500322TUITION / TRAINING	$ 4,853	$ 9,046	$ 10,177	$ 9,246	$ 12,830	$ 10,000	$ 20,000
500324UNIFORMS/SAFETY EQUIPMENT	$ 11,876	$ 21,501	$ 40,534	$ 25,667	$ 14,591	$ 27,240	$ 27,240
500325CLOTHING/BOOT ALLOWANCE	$ 7,091	$ 11,066	$ 11,004	$ 10,352	$ 12,472	$ 13,300	$ 13,300
500330DUES & MEMBERSHIPS	$ 2,861	$ 3,003	$ 3,264	$ 2,388	$ 2,945	$ 4,250	$ 4,250
500331LAUNDRY SERVICE	$ 611	$ 627	$ 789	$ 963	$ 944	$ 900	$ 900
500332BOOKS & MANUALS	$ 647	$ 991	$ 158	$ 996	$ 982	$ 1,050	$ 1,050
500333ELECTRICITY	$ 8,258	$ 9,402	$ 9,309	$ 9,635	$ 12,091	$ 11,000	$ 14,000
500334WATER & SEWER	$ 2,400	$ 2,233	$ 2,761	$ 2,982	$ 2,272	$ 3,000	$ 3,000
500336TELEPHONE	$ 6,113	$ 8,015	$ 5,978	$ 10,330	$ 7,446	$ 8,500	$ 8,500
500337POSTAGE	$ 559	$ 461	$ 353	$ 1,374	$ 1,312	$ 1,666	$ 1,666
500338COPIER	$ 233	$ 177	$ 136	$ 456	$ -	$ -	$ -
500339TRAVEL	$ 139	$ 151	$ 168	$ 116	$ 354	$ 500	$ 2,000
500344PRINTING	$ 487	$ 159	$ 182	$ 342	$ 907	$ 750	$ 750
500349MEAL ALLOWANCE	$ 226	$ 253	$ 170	$ 178	$ -	$ 2,947	$ 1,000
500350FURNITURE & FIXTURES	$ 1,372	$ 5,484	$ 9,163	$ 7,883	$ 5,866	$ 15,300	$ 15,300
500351BUILDING REPAIRS & MAINTENANCE	$ 35,648	$ 9,956	$ 16,270	$ 24,633	$ 15,319	$ 20,000	$ 25,000
500360COMPUTER SOFTWARE	$ -	$ 3,435	$ -	$ -	$ -	$ -	$ -

City of Saco, Maine
Fire Department Narrative, Continued

		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500394	MEDICAL	$ 1,632	$ 3,964	$ 923	$ -	$ 1,025	$ -	$ -
500410	REPAIRS/MAINTENANCE	$ 7,551	$ 5,464	$ 2,564	$ 1,580	$ 2,332	$ 2,200	$ 2,200
500411	ELECTRONIC EQUIPMENT REPAIR	$ 1,920	$ 1,950	$ 1,853	$ 2,402	$ 2,451	$ 3,450	$ 3,450
500428	CONTRACTED SERVICES	$ 243	$ 2,199	$ 3,652	$ 4,074	$ 2,850	$ 5,400	$ 6,000
500441	FIRE PREVENTION	$ 1,074	$ 1,105	$ 861	$ 331	$ 943	$ 1,200	$ 1,200
500442	FIRE INVESTIGATION	$ 279	$ 97	$ 80	$ -	$ -	$ 450	$ 450
500443	FIRE ALARM MAINTENANCE	$ 1,168	$ 2,033	$ 190	$ -	$ -	$ -	$ -
500500	DRY HYDRANT	$ -	$ 323	$ -	$ 118	$ (657)	$ 500	$ 500
	Subtotal Fire/Ambulance-Operating	**$ 269,973**	**$ 214,161**	**$ 196,422**	**$ 226,328**	**$ 220,542**	**$ 256,843**	**$ 284,996**
	Public Water	$ 175,664	$ 175,860	$ 188,529	$ 203,733	$ 203,733	$ 203,734	$ 203,734
	Total Fire/Ambulance	**$ 1,540,853**	**$ 1,697,566**	**$ 1,908,777**	**$ 2,039,207**	**$ 2,107,710**	**$ 2,395,989**	**$ 2,399,783**

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

Fiscal Year 2008 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 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 2008 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 .

Element: Compile and Implement Asset Management Program for Codes Office and City Hall
Staff Lead: Dick Lambert

Related to Goal Area:
Meeting the Financial Needs for City Services

Strategic Objective: To compile and list all assets, both fixed (things) and service (personnel) related.

Implementation Milestones with Existing Funding:

- ☐ Inventory all assets both fixed and personnel related to establish current level of services. (20 hours)
- ☐ Establish chart indicating all fixed assets for City Hall and City Hall Annex that are to include:
  Name of asset, make & model, serial number, historical cost, life expectancy, expected year of replacement and failure modes. (20 hours)
- ☐ Establish chart indicating all services provided by Codes & City Hall Building personnel including:
  Services provided, timeliness of delivery and anticipated failure modes. (30 hours)
- ☐ Set future budgets according to asset management plan.

Implementation Milestones with Additional Funding:

None at this time.

Element: Housing enforcement
Staff Lead: Dick Lambert

Related to Goal Area:
Growth Management

Strategic Objective: To decrease the number of sub-standard housing units in the City through the enforcement of the adopted Life Safety and Property Maintenance Codes. The goal is to inspect 150 housing units within the next fiscal year (July 1, 2007 – June 30, 2008)

Implementation Milestones with Existing Funding:

- Work cooperatively with the Saco Fire Department and the Electrical Inspector to develop a checklist that is comprehensive in detecting serious life safety code violations (10 hours)
- Develop a set procedure on how buildings will be inspected, how violations will be noticed to the responsible parties and a follow-up system (20 hours)
- Target the Pleasant, Green, Temple and Pearl St. neighborhood (as part of neighborhood redevelopment project being undertaken by DPW) as a primary focus with the Main St. Maine District being the secondary focus.
- Develop a map and database on the primary and secondary areas of focus showing all multi-family residential structures. Use this information to set up inspections and primary points of contacts.(5 hours)
- Dedicate 5 hours per week per inspector for inspections and paperwork/follow-up. (150 hours)

Implementation Milestones with Additional Funding:

- With an additional inspector, a system of inspections and licensing of apartments (similar to the Town of Old Orchard Beach) could be implemented. Rental units could be inspected on a rotating 3 year schedule.

Element: Re-write the Shoreland Zoning Ordinance
Staff Lead: Dick Lambert & Bob Hamblen

Related to Goal Area:
Growth Management

Strategic Objective: To have first draft of re-written Shoreland Zoning Ordinance complete and in review process by the City Council and the State Department of Environmental Protection

Implementation Milestones with Existing Resources:

- Compare current Shoreland Zoning Ordinance with new State Model and highlight additions, deletions and new language (10 hours)
- Draft new language to meet State model (20 hours)
- Review first draft with Planning Board for their input (3 hours)
- Review current Zoning Map to determine what changes need to be made to reflect new ordinance as well as current development patterns (10hrs)
- Identify stakeholders, including City Boards and Commissions that would have an interest in the new regulations and hold one or more meetings with them to gather input. (20 hrs)
- Make changes to reflect public input and write a final draft. Send copy to DEP and Planning Board for public hearing by last meeting in January, 2008. (15 hrs)
- Hold first reading and public hearing with City Council, March, 2008 after receipt of comments from the public and the Maine DEP. (10 hours)
- Have rules ready for implementation by June, 2008

Implementation Milestones with Additional Funding:

None at this time.

Fiscal Year 2007 Results of Goals and Objectives

Element: Sign code enforcement
Staff Lead: Richard Lambert

Related to Goal Area:
Growth Management

Strategic Objective: To review the City's sign code and enforcement process and re-write the code on City signage, if necessary.

Implementation Milestones with Existing Funding

- ☑ Review current sign code
- ☑ Review the current enforcement process for those who deviate from code
- ☑ Re-write the City Code, if necessary
- ☑ Put procedures in place to enforce the sign code of the City of Saco

Implementation Milestones with New FY 2005 Funding

Not known at this time.

Element: Permit application process cycle time & manual production
Staff Leads: Richard Lambert

Related to Goal Area:
Technological Innovation & Implementation

Strategic Objective: To review and reduce the cycle time for the permitting process. This includes from the time the application is completed to the time the permit is issued. Also, will produce a procedures manual detailing all the steps to the permitting process.

Implementation Milestones with Existing Resources

- ❑ Determine the actual cycle time of the permitting process currently
- ❑ Gather data to substantiate average cycle time of the current process
- ❑ Review the entire process for inefficiencies and determine ways to expedite what is currently being done
- ☐ Make process changes in order to make the process more efficient
- ☐ Document the processes in a manual
- ☐ Receive City Council authorization of the processes manual

Implementation Milestones with Additional Funding

- ❑ None at this time.

Element: Enforcement of Code Violations
Staff Lead: Richard Lambert

Related to Goal Area:
Public Safety

Strategic Objective: To review codes and ordinance of the City in order to increase enforcement for violators. The focus will be on junk yards within the City in order to get them cleaned up.

Implementation Milestones with Existing Resources

- ☑ Review of Codes and ordinances currently in place that relate to enforcement of violations
- ☑ Review current enforcement plan for violators
- ❑ Bring code and ordinance changes to City Council, if needed to increase enforcement—especially of target areas

Implementation Milestones with Additional Funding

- ☐ None at this time

Mission Statement: The mission of the Saco Code Enforcement Department is to ensure the public's safety through proper construction oversight and through fair and effective zoning compliance and enforcement efforts. This mission also provides for the safe and legal construction of all new buildings and building renovations; continued compliance with occupancy and building regulations; Zoning regulation enforcement and all necessary administrative support services.

Department Service Delivery Goals:

1) To assure that life-safety complaints are investigated promptly and proper action is taken to secure the health and safety of the public.

2) To assure that contractors and homeowners receive prompt and accurate inspections when requested.

3) To maintain a high degree of professionalism within the department by achieving Advanced Certification in all areas of Code Enforcement, as conferred by the State of Maine Planning Office's Code Enforcement Officer Training and Certification Program.

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

Performance Data: The measures used by the Code Enforcement Department to gauge their performance in achieving these goals are as follows:

1) To initiate response to all complaints within 12 hours of receipt of complaint; to conduct a physical inspection of each related situation with 24 hours of complaint; and to take any warranted action within 48 hours of receipt of complaint.

Targets/Complaints:	Initiate a response within 12 hours of initial complaint	Conduct physical inspection of related situation within 24 hours of complaint	Take resolution action within 48 hours of complaint
Average Response Time - FY 04 *	5 hours	Unknown	Unknown
Average Response Time - FY 05 **	4 hours	Unknown	39.6 hours
Average Response Time - FY 06 **	4.5 hours	Unknown	18 hours

* anecdotal
** software system tracking information

2) To schedule inspections within 1 business day of request.

Time Targets:	From Request to inspection within 24 hours	Notes
FY 04- Building, Plumbing, Septic *	100%	95% of cases, time requested for inspection was met.
FY 04 - Electric *	100% within 2 hours of request	
FY 05 - **	2.4 hours	96.5% of cases, time requested for inspection was met.
FY 06 - **	100% within 8.8 hours of request	

* anecdotal
** software system tracking information

3)

- For FY 06, all full-time Code Enforcement Officers have achieved Advanced Certification.
- One officer has obtained International Code Council Certification in Housing Inspection.
- The Department achieved a rating by the Insurance Services Office (ISO) of 4 for both commercial and residential construction code enforcement, and an 8 for Floodplain Management. Communities are rated from 1 to 10, 1 being the highest. No community within the State of Maine currently is rated higher than a 4 for construction code enforcement.

Citizen Survey: Citizen ratings of the perceived importance of the Code department's three service delivery goals are being gathered at this time. The Code Enforcement Department rated positively in FY 05 for aspects of its service delivery performance by citizens surveyed, with mean ratings ranging from 3.49 to 3.76 on the scale of 1 to 5 where 1 means "very dissatisfied" and 5 means "very satisfied," similar to FY 04 ratings. Large segments of the total responses are in the "don't know" categories. Given the general nature of the Code Enforcement Department's work, this trend makes sense, as many citizens will have had no reason to directly interact with Code Enforcement and so have no reason to have formed an opinion.

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

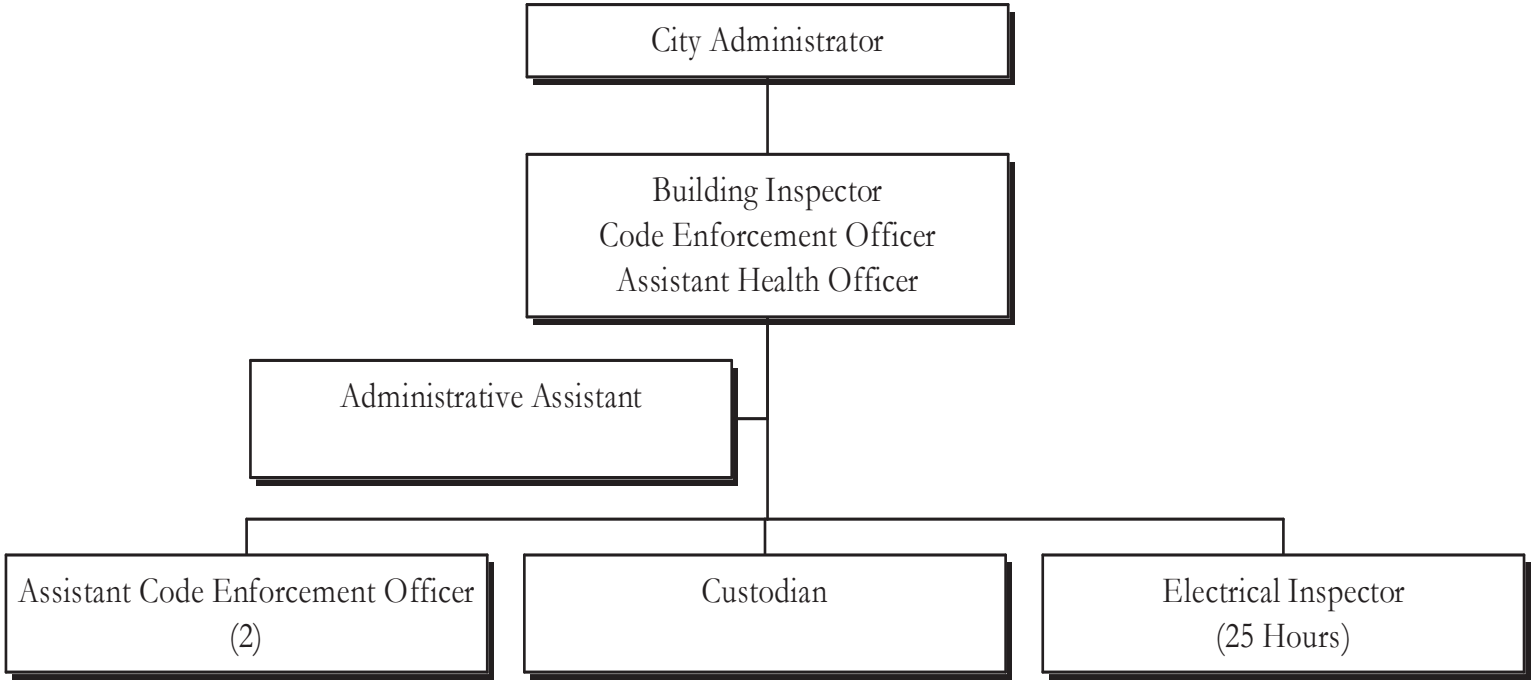
		1 – Very dissatisfied	2 –Somewhat dissatisfied	3 –Neutral	4 –Somewhat satisfied	5 – Very satisfied	Don't know	Mean Response
The overall enforcement of City codes and ordinances including the Building Inspection Department	2004	2.8%	5.0%	20.5%	26.8%	13.8%	31.3%	**3.64**
	2005	3.3%	7.5%	15.3%	28.3%	14.8%	31.0%	**3.63**
The quality of new construction in the City	2004	2.5%	3.0%	19.8%	28.8%	16.0%	30.0%	**3.75**
	2005	2.5%	9.3%	17.0%	31.8%	18.8%	20.8%	**3.69**
The timeliness and ease of the City's permitting process	2004	1.8%	4.3%	18.0%	26.5%	14.3%	35.3%	**3.73**
	2005	2.3%	8.0%	18.8%	22.5%	10.3%	38.3%	**3.49**
The enforcement of sign regulations	2004	2.8%	5.3%	19.3%	20.8%	14.5%	37.5%	**3.62**
	2005	2.5%	4.8%	19.5%	22.3%	11.0%	40.0%	**3.58**
The enforcement of codes designed to protect public health and safety	2004	2.3%	4.5%	20.3%	37.0%	15.0%	21.0%	**3.73**
	2005	1.0%	3.5%	20.0%	25.5%	14.8%	35.3%	**3.76**

The drop in rating of "timeliness and ease of the City's permitting process" from FY 04 to FY 05 was one of the few areas of satisfaction citywide that did drop. Given the increase in departmental staff over last year, attention to this area of operations has been made in an attempt to bring the rating back up.

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
B. 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.

City of Saco
Organizational Chart
Building Inspection Department

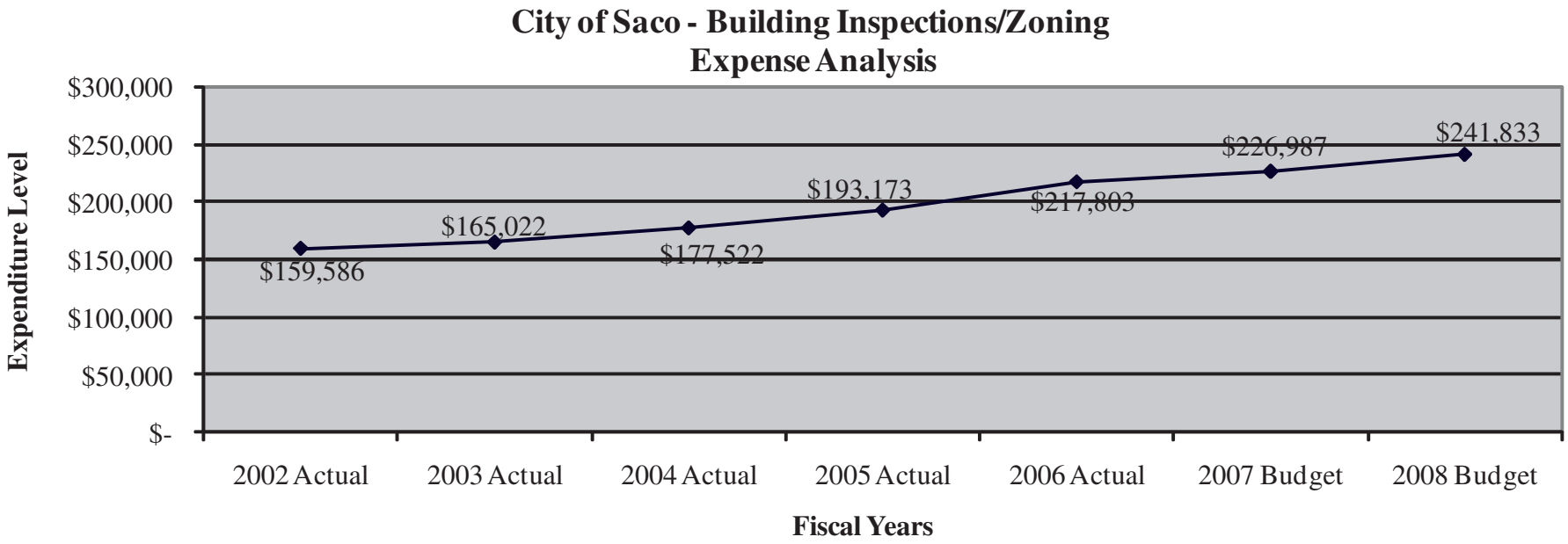


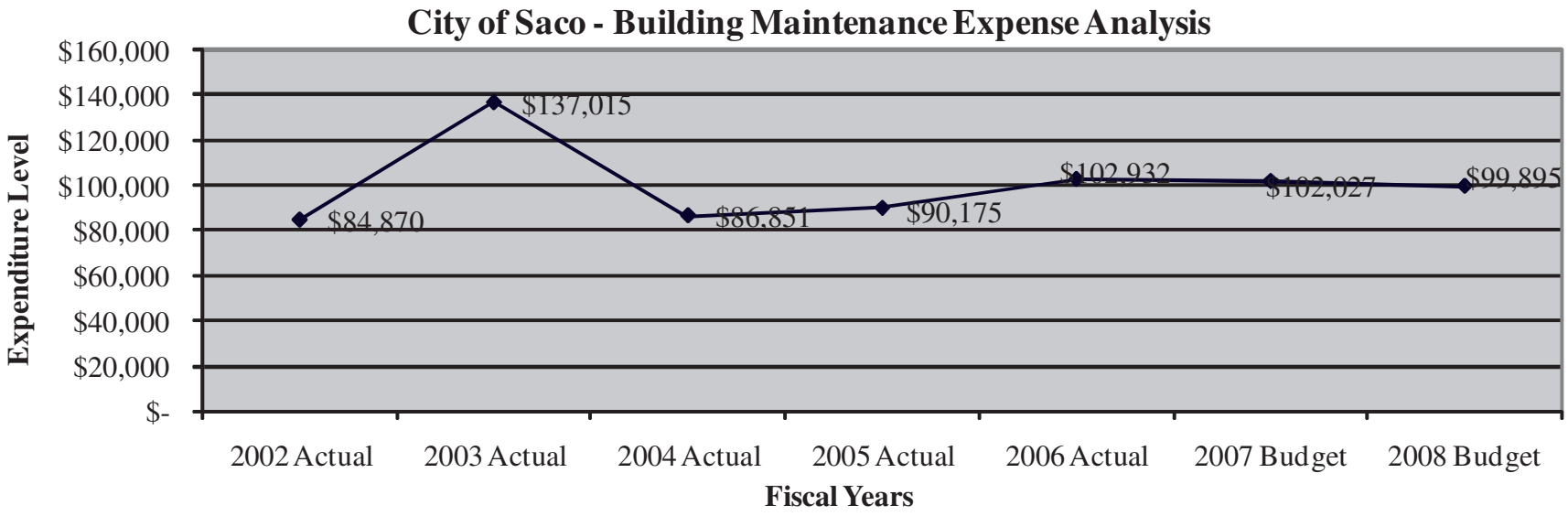
Expenditures:

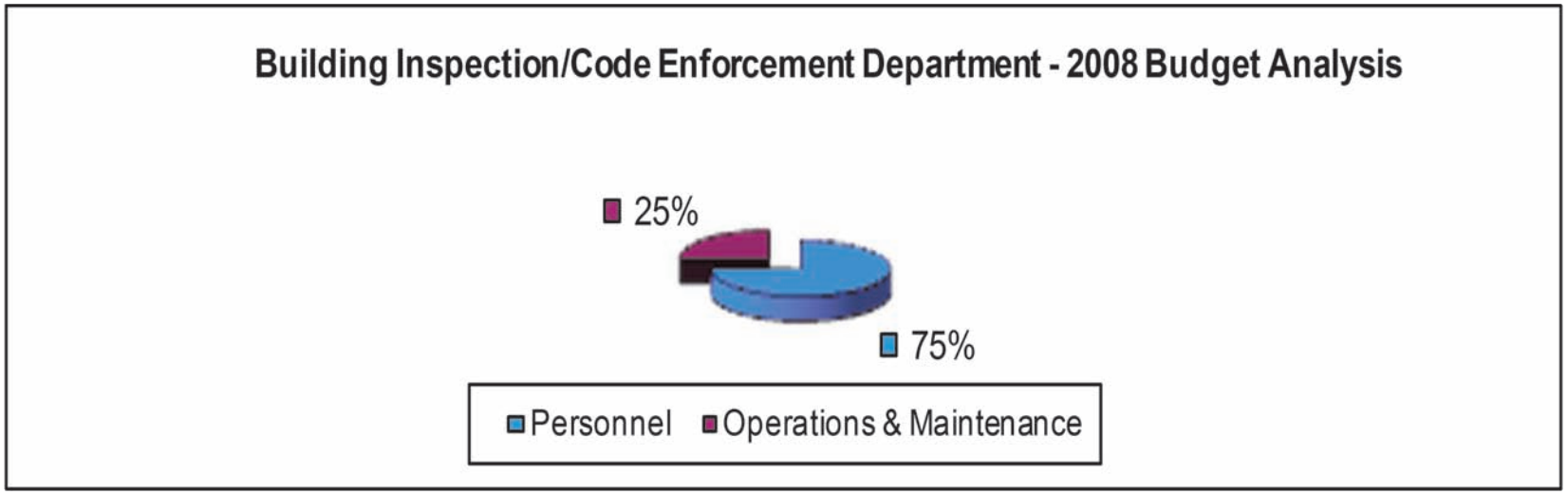
The expenditures within this department are related to the following activity centers:

- 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
$160,000
$140,000
$120,000
$100,000
$80,000
$60,000
$40,000
$20,000
$-
Expenditure Level
$84,870
$137,015
$86,851
$90,175
$102,932
$102,027
$99,895
2002 Actual
2003 Actual
2004 Actual
2005 Actual
2006 Actual
2007 Budget
2008 Budget
Fiscal Years


Building Inspection/Code Enforcement Department - 2008 Budget Analysis
25%
75%
Personnel
Operations & Maintenance

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

Building Inspection/Code Enforcement Department
Expenditure Analysis

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Personnel	$ 168,027	$ 177,760	$ 194,517	$ 204,206	$ 231,095	$ 237,798	$ 256,378
Operations & Maintenance	$ 76,429	$ 124,277	$ 69,856	$ 79,142	$ 89,640	$ 91,216	$ 85,350

BUILDING INSPECTIONS/ZONING- PERSONNEL	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500101DEPARTMENT HEAD WAGES	$ 49,734	$ 51,625	$ 54,813	$ 54,715	$ 56,499	$ 57,883	$ 61,893
500103NON SUPERVISORY WAGES	$ 38,777	$ 41,695	$ 49,479	$ 45,701	$ 88,470	$ 91,842	$ 99,978
500104COURT OFFICERS/CLERICAL WAGES	$ 34,682	$ 35,695	$ 37,941	$ 47,931	$ 29,266	$ 29,224	$ 31,727
500114OVERTIME	$ 294	$ 687	$ 315	$ 386	$ -	$ 500	$ 500
500119ELECTRICAL INSPECTOR	$ 19,505	$ 20,086	$ 22,206	$ 24,650	$ 24,786	$ 25,088	$ 27,835
Subtotal Building Inspections/Zoning - Personnel	**$ 142,992**	**$ 149,788**	**$ 164,754**	**$ 173,383**	**$ 199,021**	**$ 204,537**	**$ 221,933**

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

BUILDING INSPECTIONS/ZONING – OPERATING	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500301OFFICE SUPPLIES	$ 630	$ 905	$ 699	$ 682	$ 873	$ 800	$ 800
500319GAS & OIL	$ -	$ -	$ -	$ -	$ -	$ 2,000	$ 1,000
500320CITY VEHICLE REPAIRS	$ -	$ -	$ -	$ -	$ -	$ 2,000	$ 1,000
500317MINOR EQUIP	$ 3,226	$ 596	$ 631	$ 1,217	$ 537	$ 3,000	$ 1,500
500322TUITION/TRAINING	$ 664	$ 1,493	$ 1,459	$ 1,538	$ 2,608	$ 2,500	$ 3,500
500325CLOTHING/BOOT ALLOWANCE	$ 282	$ 200	$ 281	$ 269	$ 303	$ 600	$ 600
500330DUES & MEMBERSHIP	$ 145	$ 375	$ 250	$ 215	$ 145	$ 300	$ 600
500332BOOKS	$ 498	$ 10	$ 115	$ 1,061	$ 99	$ 1,000	$ 700
500336TELEPHONE	$ 1,989	$ 2,574	$ 2,512	$ 3,501	$ 2,820	$ 3,000	$ 3,000
500337POSTAGE	$ 546	$ 745	$ 806	$ 575	$ 605	$ 500	$ 700
500338COPIER	$ 1,496	$ 884	$ (108)	$ 3,483	$ -	$ -	$ -
500339TRAVEL	$ 4,723	$ 6,154	$ 5,150	$ 5,832	$ 9,325	$ 4,500	$ 5,000
500341ADVERTISING	$ -	$ 39	$ 196	$ 269	$ 281	$ 300	$ 300
500344PRINTING	$ 651	$ 683	$ 697	$ 768	$ 1,051	$ 750	$ 1,000
500350FURNITURE/FIXTURES	$ -	$ -	$ 80	$ 230	$ -	$ 200	$ -
500354RENTAL EQUIPMENT	$ 392	$ 116	$ -	$ -	$ -	$ -	$ -
500360COMPUTER SOFTWARE	$ 1,327	$ 460	$ -	$ -	$ -	$ -	$ -
500370FILING FEES/LICENSES/PERMITS	$ 25	$ -	$ -	$ 150	$ 135	$ 1,000	$ 200
Subtotal Building Inspections/Zoning- Operating	**$ 16,594**	**$ 15,234**	**$ 12,768**	**$ 19,790**	**$ 18,782**	**$ 12,450**	**$ 19,900**
Total Building Inspections/Zoning	**$ 159,586**	**$ 165,022**	**$ 177,522**	**$ 193,173**	**$ 217,803**	**$ 226,987**	**$ 241,833**

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

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
CITY BUILDING MAINTENANCE- PERSONNEL							
500103NON SUPERVISORY WAGES	$ 25,035	$ 27,972	$ 29,763	$ 30,823	$ 32,074	$ 33,261	$ 34,445
Subtotal Buidling Maintenance - Personnel	**$ 25,035**	**$ 27,972**	**$ 29,763**	**$ 30,823**	**$ 32,074**	**$ 33,261**	**$ 34,445**
CITY BUILDING MAINTENANCE - OPERATING							
500301OFFICE SUPPLIES	$ -	$ -	$ -	$ 132	$ 179	$ 100	$ 100
500302GENERAL SUPPLIES	$ (275)	$ 151	$ 392	$ 649	$ 630	$ 500	$ 500
500308CLEANING SUPPLIES	$ 1,152	$ 1,055	$ 516	$ 821	$ 1,020	$ 750	$ 600
500313HEATING FUEL	$ 7,014	$ 7,921	$ 9,381	$ 13,874	$ 14,282	$ 15,400	$ 16,000
500317MINOR EQUIPMENT	$ 6,045	$ 22,260	$ (6,188)	$ 5,722	$ 14,995	$ 9,866	$ 5,800
500321STAFF VEHICLE-OPER/MAINT	$ 361	$ 1,730	$ 2,542	$ 3,049	$ 1,437	$ 600	$ 600
500325CLOTHING/BOOT ALLOWANCE	$ -	$ 99	$ -	$ 125	$ 125	$ 150	$ 150
500333ELECTRICITY	$ 24,175	$ 22,911	$ 17,553	$ 18,452	$ 23,168	$ 23,000	$ 23,000
500334WATER	$ 1,516	$ 1,621	$ 1,853	$ 1,613	$ 1,578	$ 2,100	$ 2,300
500336PHONE MAINTENANCE	$ 43	$ 999	$ 66	$ 238	$ 2,118	$ 2,000	$ 2,000
500339TRAVEL ALLOWANCE	$ -	$ 18	$ 46	$ 32	$ 220	$ 100	$ 100
500351BUILDING REPAIRS & MAINTENANCE	$ 15,986	$ 40,977	$ 24,127	$ 10,647	$ 4,850	$ 10,000	$ 10,000
500428CONTRACTED SERVICES	$ 3,818	$ 9,301	$ 6,800	$ 4,130	$ 6,256	$ 4,200	$ 4,300
Subtotal City Building Maintenance:	**$ 59,835**	**$ 109,043**	**$ 57,088**	**$ 59,352**	**$ 70,858**	**$ 68,766**	**$ 65,450**
Total City Building Maintenance	**$ 84,870**	**$ 137,015**	**$ 86,851**	**$ 90,175**	**$ 102,932**	**$ 102,027**	**$ 99,895**

City of Saco, Maine
Planning and Economic Development Department Narrative

Fiscal Year 2008 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 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 2008 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.

Element: Transportation Center on Saco Island
Staff Lead: Peter Morelli

Related to Goal Area
Downtown Revitalization

Strategic Objective: To build a Transportation Center on Saco Island.

Implementation Milestones with Existing Funding:

- ☐ Contract for additional architectural and engineering services.
- ☐ Evaluate "green" building features to be included.
- ☐ Complete design and design documents
- ☐ Obtain Council authorization for final architecture, to bid project, and for construction.
- ☐ Begin construction.

Implementation Milestones with Additional Funding

- ☐ Completion of architecture and construction of building require further Council authorization

Element: Heritage Program Development
Staff Lead: Peter Morelli

Related to Goal Area
Downtown Revitalization

Strategic Objective: Implement program of promotion for heritage tourism and development.

Implementation Milestones with Existing Resources

- Complete City Profile brochure and expanded web version.
- Complete Heritage Tourism brochure and expanded web version.
- Compete Main Street Walk Brochure, and revise web version.
- Complete updated Main Street Walking tour brochure, and revised web version.
- Create Marketing materials for Mill Brook Business Park and design and execute new marketing program.
- Complete heritage tourism grant application to Preserve America program.

Implementation Milestones with Additional Funding

None noted at this time.

Element: Update Downtown Plan
Staff Lead: Peter Morelli

Related to Goal Area
Downtown Revitalization

Strategic Objective: To update the Downtown Plan.

Implementation Milestones with Existing Resources

- Review downtown plan recommendations.
- Review downtown achievements since 1998 plan.
- Review current data needs.
- Form committee with Saco Spirit and City to guide process.
- Develop report including new goals for downtown.

Implementation Milestones with Additional Funding

None noted at this time.

Fiscal Year 2007 Results of Goals and Objectives

Element: Review and revise rural growth standards
Staff Lead: Peter Morelli

Related to Goal Area
Growth Management

Strategic Objective: Review and revise zoning, cluster, open space and subdivision standards for areas west of the turnpike.

Implementation Milestones with Existing Funding:

- ☐ Write report on current standards
- ☐ Review issues with the Planning Board
- ☐ Review with rural advisory committee
- ☐ Draft revised Standards
- ☐ Bring before Planning Board for approval and endorsement
- ☐ Bring before City Council for adoption
  - ❑ Revise and move discretionary land use provisions to a separate code
  - ❑ Revise cluster ordinance for rural areas
  - ❑ Revise traffic standards for consistency with state traffic movement standards

Implementation Milestones with Additional Funding

None noted at this time.

Element: Extend sewer service to Route 1 corridor
Staff Lead: Peter Morelli

Related to Goal Area
Infrastructure and Capital Development and Maintenance

Strategic Objective: To extend sewer through much of the rest of Route 1 corridor contingent upon the development of the area by outside developers.

Implementation Milestones with Existing Resources

- ☑ Complete financial plan for extension
- ❑ Complete design for sewer
- ❑ Get project out to bid

Implementation Milestones with Additional Funding

None noted at this time.

Element: CMP Transmission Line Project
Staff Lead: Peter Morelli

Related to Goal Area
Growth Management

Strategic Objective: To manage City and resident input for CMP transmission line project.

Implementation Milestones with Existing Resources

- ☑ Form stakeholder group and appropriate mailing lists
- ☑ Begin series of meetings with stakeholders
- ☑ Articulate questions and concerns to CMP and seek response
- ☐ Present alternate routes
- ☐ Obtain intervener status with PUC

Implementation Milestones with Additional Funding

None noted at this time.

Mission Statement: Meeting the needs of residents, whether those proposing a new use in their homes or those concerned with new development nearby, and helping the City Council and Planning Board to guide the city's growth, are the roles of the Planning and Development Department.

Department Service Delivery Goals:

1) To assure that all applications submitted to the Planning and Development Department are processed in a timely and thorough fashion, with assistance provided as needed to applicants such that a fair and complete hearing is possible in a reasonable time frame.

The Department focuses on timely responses and ensuring compliance in order to meet the demands for growth within the City.

2) The Department will complete one major plan each calendar year, except for a year immediately following the completion of the Comprehensive Plan.

3) The Department will complete at least one major, substantive set of ordinance revisions each calendar year.

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

Performance Data: The measures used by the Planning and Development Department to gauge their performance in achieving this goal is as follows:

1A) Upon receipt of a conditional use application, Planning Board review will be scheduled within 30 days for at least 95% of all such Applications.

Year	Conditional Use Applications Received	# Requiring Planning Board Review	Review scheduled within 30 days- Target of 95%	# Requiring staff review only	Review scheduled and approved within 30 days - Target of 95%
2004 *	N/A	N/A	90%	N/A	N/A
2005	13	4	100%	9	100%
2006	10	5	100%	5	100%

* = anecdotal
>>>>Data from department records.

1B) Upon receipt of a site plan application, Planning Board review will be scheduled within 45 days for at least 95% of all such applications.

Year	Site Plan Review Applications Received	# Requiring Planning Board Review	Review scheduled within 45 days- Target of 95%	# Requiring staff review only	Review scheduled and approved within 45 days - Target of 95%
2004*	N/A	N/A	90%	N/A	N/A
2005	12	8	100%	4	100%
2006	11	9	100%	2	100%

*= anecdotal
>>>>Data from department records.

2)

Plan	2000	2002	2004	2005	2006
Comprehensive Plan	X				
Regional Beach Management Plan	X				
Saco Spirit for Business Recommendation		X			
Bicycle Pedestrian Plan			X		
Rte. 112 Study				X	
Main Street Access Study				X	
York County Economic Development Plan Update				X	
Downtown Market Study				X	
PACTS Destination Tomorrow Update					X

>>>>Data from departmental records.

3)

Ordinance	2000	2001	2002	2003	2004	2005	2006
Cluster Housing	X						
Extensive Comprehensive Plan Amendments	X	X					
Cell Towers			X				
Recreation & Open Space Impact Fees			X				
Private Roads				X			
Extensive Housekeeping Amendments				X			
Net Density, Signs					X		
Design Standards						X	
Sign Standards							X
Stormwater Standards							X

>>>>Data from department records.

Citizen Survey: Citizen ratings of the perceived importance of the Planning and Development department's three service delivery goals are being gathered at this time. The Planning and Development Department rated between "neutral" and "somewhat satisfied" for its overall service delivery performance by citizens surveyed on the scale of 1 to 5 where 1 means "very dissatisfied" and 5 means "very satisfied." 22.8% of respondents were "neutral," while 27% responded they "don't know," that is they had no opinion. Both of these response categories combined influenced the final rating lower.

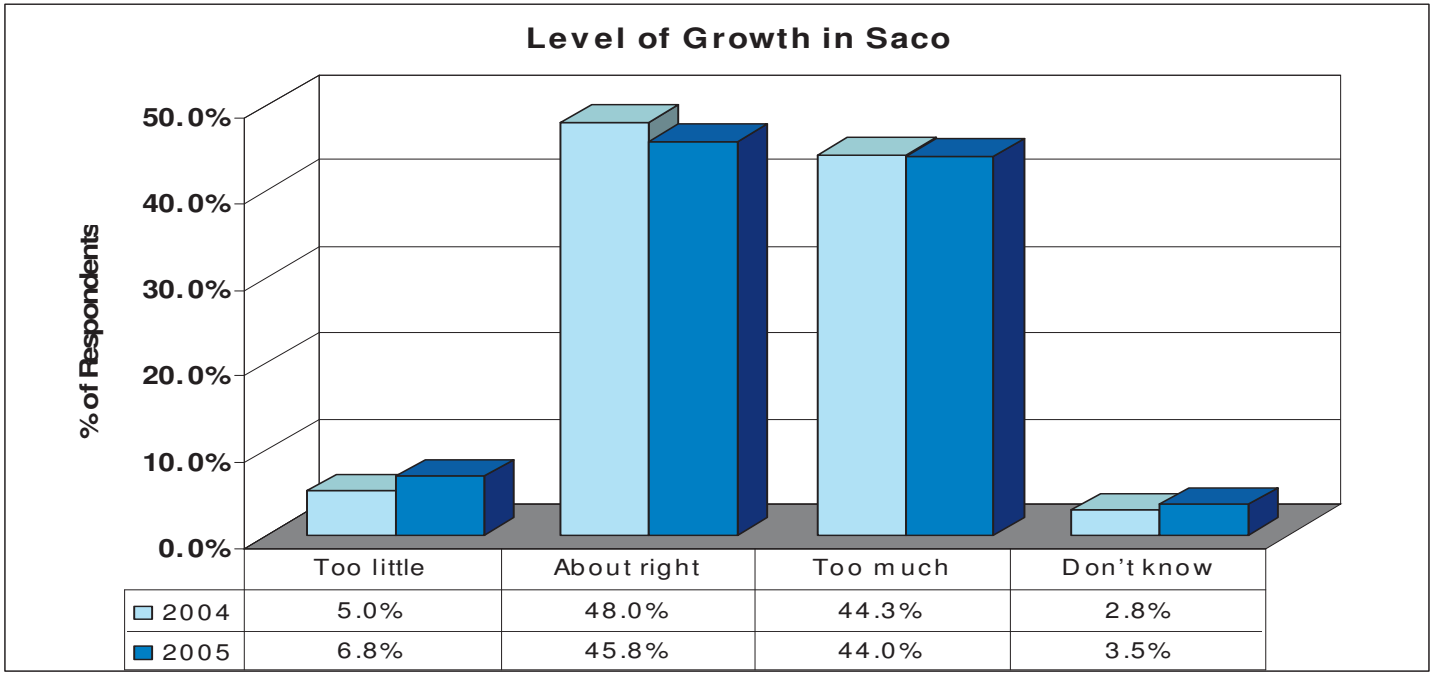
		1 – Very dissatisfied	2 –Somewhat dissatisfied	3 –Neutral	4 –Somewhat satisfied	5 – Very satisfied	Don't know	Mean Response
The City's Planning and Economic Development Department	2004	3.3%	6.8%	22.3%	29.3%	11.3%	27.3%	**3.53**
	2005	3.0%	9.0%	22.8%	27.3%	11.0%	27.0%	**3.47**
The timeliness of the City's response on planning matters related to new construction	2004	3.8%	6.8%	21.3%	23.8%	8.0%	36.5%	**3.40**
	2005	3.0%	9.0%	22.0%	19.3%	8.5%	38.3%	**3.34**

In both years, rating about the specific aspect of timeliness on planning matters related to new construction (above) also were between "neutral" and "somewhat satisfied." Again, the "don't know" and "neutral" responses both bring down the final ratings.

Ratings of the city's planning for growth (below) were among the lowest ratings for any area of service delivery. In this case, the large percents in the "average" and "poor" categories of response bring the mean rating down.

	2004	2005
5 – Excellent	9.5%	6.8%
4 – Good	26.5%	29.8%
3 – Average	39.8%	38.0%
2 – Poor	13.8%	13.0%
1 – Very poor	3.3%	6.0%
Don't know	7.3%	6.5%
Very / Somewhat satisfied combined	36.0%	36.6%
Very / Somewhat dissatisfied combined	17.1%	19.0%
Mean Response (1 to 5)	**3.27**	**3.20**

Finally, when rating the level of growth in Saco, in both years 44% of respondents thought it was "too much" and a narrow majority thought it was "about right" or "too little."



As noted in past reports, these departmental ratings seem to reflect possible dissatisfaction but also likely reflect lack of awareness about departmental performance (as so many respondents did not know how to rate the actual department) coupled with ongoing citizen concern with Saco's rapid growth, including planning for growth.

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.

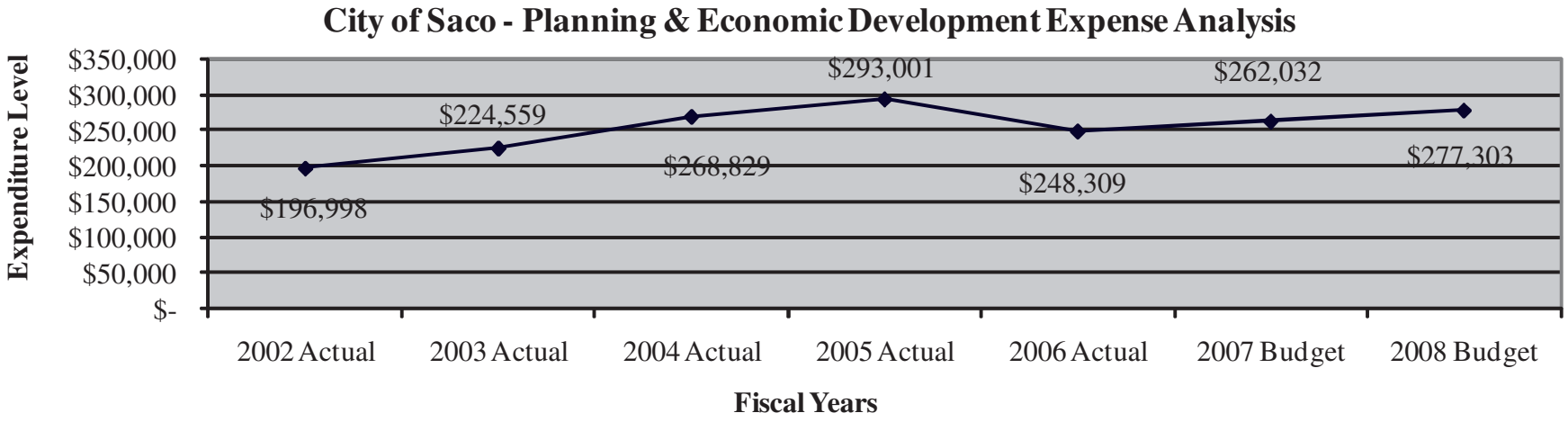
J. Establish and maintain a system of performance evaluation for all of the personnel within the department.

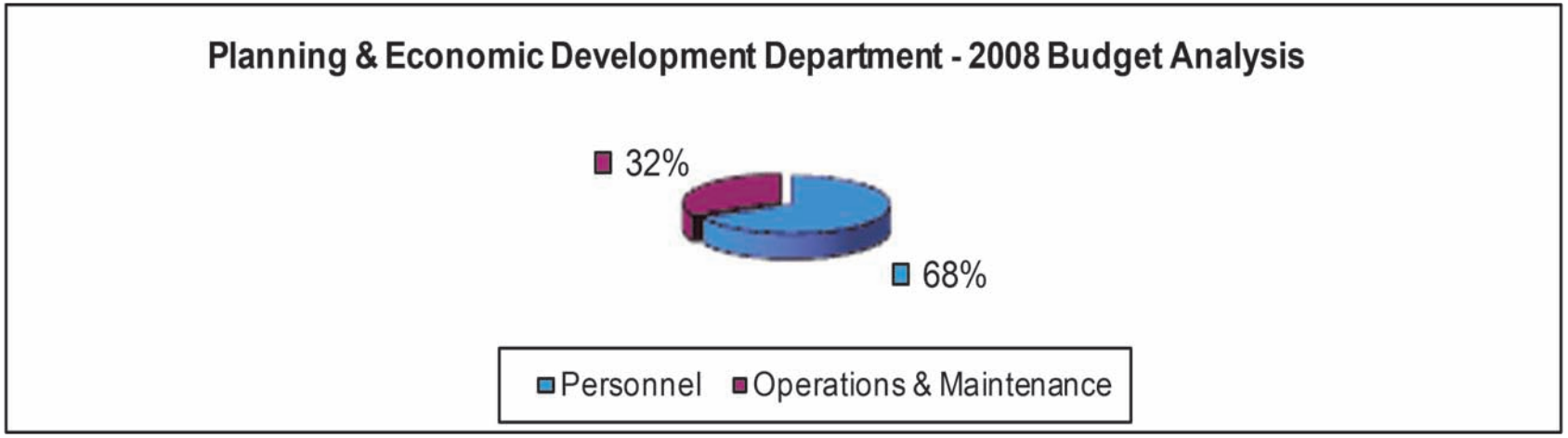
Expenditures:

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

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Personnel	$ 126,494	$ 133,375	$ 153,007	$ 152,569	$ 165,140	$ 172,282	$ 187,553
Operations & Maintenance	$ 70,504	$ 91,184	$ 115,822	$ 140,432	$ 83,169	$ 89,750	$ 89,750

PLANNING & ECONOMIC DEVELOPMENT- PERSONNEL		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500101	DEPARTMENT HEAD WAGES	$ -	$ -	$ 62,386	$ 64,974	$ 68,390	$ 70,514	$ 79,566
500103	NON SUPERVISORY WAGES	$ 102,175	$ 107,394	$ 55,295	$ 57,980	$ 62,955	$ 63,378	$ 70,287
500104	COURT OFFICERS/ CLERICAL WAGES	$ 23,745	$ 24,861	$ 35,326	$ 28,712	$ 28,252	$ 28,390	$ 31,700
500118	STIPENDS/ INTERNS	$ 574	$ 1,120	$ -	$ 903	$ 5,543	$ 10,000	$ 6,000
Subtotal Planning & Economic Dev. - Personnel		**$ 126,494**	**$ 133,375**	**$ 153,007**	**$ 152,569**	**$ 165,140**	**$ 172,282**	**$ 187,553**

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

PLANNING & ECONOMIC DEVELOPMENT - OPERATING		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500301	OFFICE SUPPLIES	$ 1,400	$ 1,556	$ 2,264	$ 1,677	$ 2,619	$ 2,000	$ 2,200
500304	COMPUTER SUPPLIES	$ 655	$ 546	$ -	$ -	$ -	$ 700	$ 500
500317	MINOR EQUIPMENT	$ 424	$ 3,534	$ 63	-	475	$ 500	$ 500
500322	TUITION/TRAINING	$ 1,463	$ 2,085	$ 118	$ 535	$ 1,256	$ 2,000	$ 2,000
500330	DUES & MEMBER-SHIPS	$ 162	$ 664	$ 473	$ 1,272	$ 708	$ 700	$ 700
500332	BOOKS & MANUALS	$ 442	$ 330	$ 159	$ 91	$ 130	$ 600	$ 600
500336	TELEPHONE	$ 1,351	$ 1,395	$ 1,360	$ 1,535	$ 1,218	$ 1,650	$ 1,650
500337	POSTAGE	$ 2,344	$ 2,495	$ 3,333	$ 2,604	$ 3,032	$ 2,600	$ 2,600
500338	COPIER	$ 2,236	$ 2,114	$ 1,057	$ 2,560	$ -	$ -	$ -
500339	TRAVEL	$ 3,604	$ 1,748	$ 1,976	$ 2,252	$ 2,442	$ 2,500	$ 2,500
500341	ADVERTISING	$ 2,198	$ 1,806	$ 1,989	$ 2,843	$ 3,035	$ 3,000	$ 3,000
500344	PRINTING	$ 347	$ 294	$ 645	$ 108	$ -	$ 1,000	$ 1,000
500350	FURNITURE & FIX-TURES	$ -	$ -	$ 80	$ -	$ 163	$ 1,000	$ 1,000
500360	COMPUTER SOFT-WARE	$ -	$ -	$ 1,181	$ -	$ -	$ -	$ -
500370	FILING FEES/ LICENSES/PERMITS	$ -	$ -	$ -	$ 1,000	$ -	$ -	$ -

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

		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500410	REPAIRS/MAINTENANCE	$ -	$ 244	$ -	$ -	$ -	$ 300	$ 300
	ENGINEERING PROJECTS - REIMBURSED	$ 44,021	$ 69,892	$ 77,891	$ 119,354	$ 69,208	$ 52,000	$ 52,000
500428	CONTRACTED SERVICES	$ -	$ -	$ 11,300	$ 4,191	$ 1,026	$ 4,000	$ 4,000
500483	HISTORIC PRESERVATION	$ 329	$ 386	$ 11,111	$ 35	$ 7,161	$ 8,000	$ 8,000
500484	SO.ME.REGIONAL PLAN-NING	$ 892	$ 909	$ -	$ -	$ -	$ 5,200	$ 5,200
500550	COMPREHENSIVE PLAN	$ 8,416	$ 1,186	$ 822	$ 375	$ (9,304)	$ 2,000	$ 2,000
	Subtotal Planning & Econ Development- Operating	**$ 70,504**	**$ 91,184**	**$ 115,822**	**$ 140,432**	**$ 83,169**	**$ 89,750**	**$ 89,750**
	Total Planning & Economic Development	**$ 196,998**	**$ 224,559**	**$ 268,829**	**$ 293,001**	**$ 248,309**	**$ 262,032**	**$ 277,303**

City of Saco, Maine
Public Works Department Narrative

Fiscal Year 2008 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 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 2008 strategic objectives for the Public Works Department are found below. As the milestones listed for achievement are successfully completed, the boxes will be checked.

Element: Asset Management
Staff Lead: Michael Bolduc

Related to Goal Area:
Infrastructure and Capital Development and Maintenance

Strategic Objective: Continued implementation and development of asset management.

Implementation Milestones with Existing Resources

Task	% Completion	Date Due
Inventory Assets	95	September 2007
Condition Assessments	95	
Determine Residual Life	95	September 2007
Determine Replacement costs and date	95	September 2007
Set target Level of Service (LOS)	40	December 2007
Assign BRE Rating	0	June 2007
Determine Appropriate CIP	60	December 2007
Funding Strategy	60	December 2007
Build Asset Management Plan	60	December 2007

Implementation Milestones with Additional Resources

None at this time.

City of Saco, Maine
Public Works Department Narrative, Continued

Element: Public Works Facility
Staff Lead: Michael Bolduc,

Related to Goal Area:
Infrastructure and Capital Improvement

Strategic Objective: Develop strategies to secure funding for reconstruction of Public Works building.

Implementation Milestones with Existing Resources

- Meet with engineers and staff to develop strategies for bond referendum in June 2008
  - Consider project phasing
  - New cost estimates
- Formulate and implement an informational campaign strategy
  - Consider video
  - Public Meetings
  - Open house

Implementation Milestones with Additional Resources

None at this time.

Element: Bond Projects
Staff Lead: Michael Bolduc

Related to Goal Area
Infrastructure and Capital Improvement

Strategic Objective: Implement construction projects established in the 2006 infrastructure bond.

Implementation Milestones with Existing Resources

Garfield and Shadagee sidewalk and road improvements
- Bids due – October 2007
- Award of Contract – November 2007
- Start Construction – May 2008
- Substantial Completion – August 2008

Fenderson Road Construction
- Legal Issues resolved – September 2007
- Design complete – October 2007
- Bids due – October 2007
- Award of Contract – November 2007
- Start Construction – May 2008
- Substantial Completion – August 2008

Main Street Lighting Project
- Design complete – August 2007
- Bids due – September 2007
- Award of Contract – October 2007
- Start Construction – May 2008
- Substantial Completion – May 2009

Temple, Green, Pleasant CSO Project
- Award of Contract
- Start Construction – June 2007
- Substantial Completion – August 2008

Implementation Milestones with Additional Resources

None at this time.

Fiscal Year 2007 Results of Goals and Objectives

Element: Secure funding for a new public works facility
Staff Lead: Michael Bolduc

Related to Goal Area:
Infrastructure and Capital Development and Maintenance

Strategic Objective: Secure funding for a new public works facility

Implementation Milestones with Existing Resources

- ☑ Present proposed facility renovations to the City Council at budget hearings
- ☑ Develop plan for public outreach for bond vote in November of 2006

Implementation Milestones with Additional Funding

- ❑ Schedule meetings for final design
- ❑ Permit applications
- ❑ Wetlands resolution
- ☐ Consideration of Poirier land purchase
- ☐ Resolution of school department integration
- ☐ Prepare bid documents
- ☐ Award bid
- ☐ Construction begins
- ☐ Construction ends

Element: Resolution to Transfer Station
Staff Lead: Michael Bolduc,

Related to Goal Area:
Meeting New Environmental Regulation Challenges

Strategic Objective: Prepare recommendations for near and long term resolutions for the collection, transportation, and disposal of municipal solid waste.

Implementation Milestones with Existing Resources

- ✓ Research alternatives to traditional MSW disposal—January through April 2006
- ✓ Prepare RFP for short and long term options—April 2006
- ✓ Evaluate and prepare recommendations to the City Council—June 19
  - ☐ Council request a second meeting with RWS and PERC
  - ☐ Scheduled RWS for July 13

- ☐ Proceed with recommendations
- ✓ Review long term alternatives

Element: Complete AFSME Contracts
Staff Lead: Michael Bolduc

Related to Goal Area
Human Resource Investment

Strategic Objective: Complete AFSME negotiations prior to the expiration of the existing contract.

Implementation Milestones with Existing Resources

- ✓ Attempt to work out non-monetary issues in labor/management meetings directly with union
- ✓ Research and develop a draft sick leave abuse policy
- ✓ Research and develop a draft evaluation policy
- ✓ Create dialogue with the union toward resolution on these items
- ✓ Union declined on first vote with less than 50% voting on June 19
- ✓ City Council approved Union tentative agreement on June 19

Implementation Milestones with Additional Funding

None

Mission Statement: We will serve our citizens by providing and maintaining a safe, clean and functional community.

Department Service Delivery Goals:

1) To maintain City streets and roads to a high standard.

Using the latest technology, such as the mapping technologies Geographic Information Systems (GIS) and Global Positioning Satellites (GPS) and the Maine Department of Transportation's Road Surface Management System (RSMS), the Public Works Department has been able to create and keep up-to-date an inventory and condition rating system of all its roads and sidewalks. These tools help the department prioritize projects and utilize resources more effectively.

2) To reduce the annual vehicular maintenance cost by expanding and refining the preventative maintenance programs and replacing vehicles according to a schedule devised from Government Accounting Standards Board (GASB) Statement 34.

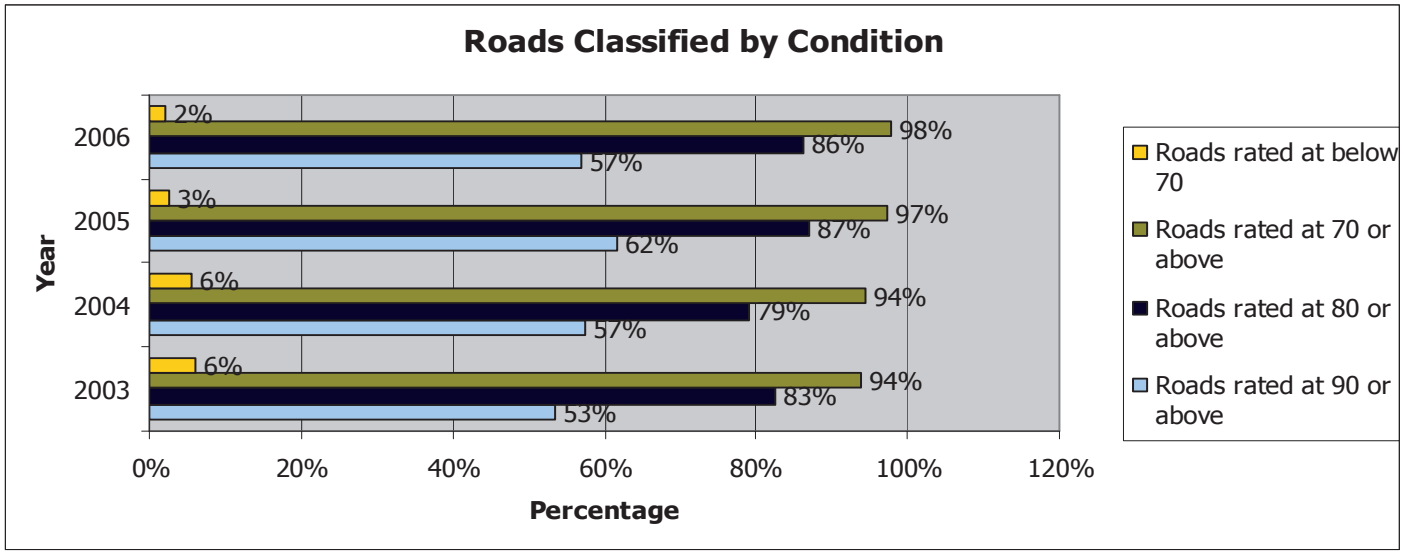
To support its maintenance programs, the Public Works Department has undertaken a series of detailed cost analyses of the fleet of vehicles maintained in order to best understand when and why vehicles need to be repaired or replaced. This includes graphing various dimensions such as vehicle types, miles driven, age, costs to maintain, and comparing performance for the last two years, in order to see trends and issues that would otherwise be difficult to track and identify.

3) To reduce the City's dependence on traditional refuse disposal and develop alternative strategies and programs to promote recycling, reuse and source reduction of disposable materials.

The Recycling Program, the most visible example of the Public Works Departments execution of the above goal, brought both automation and simplification into the system in order to streamline the process, manage costs and achieve the desired result of reduction in garbage that needed to be disposed of through incineration.

Performance Data: The measures used by the Public Works Department to gauge their performance in achieving these goals are as follows:

1) To achieve a minimum satisfactory Pavement Condition Index rating of 70, based on the RSMS scale, for 80% of the City's total lane miles.



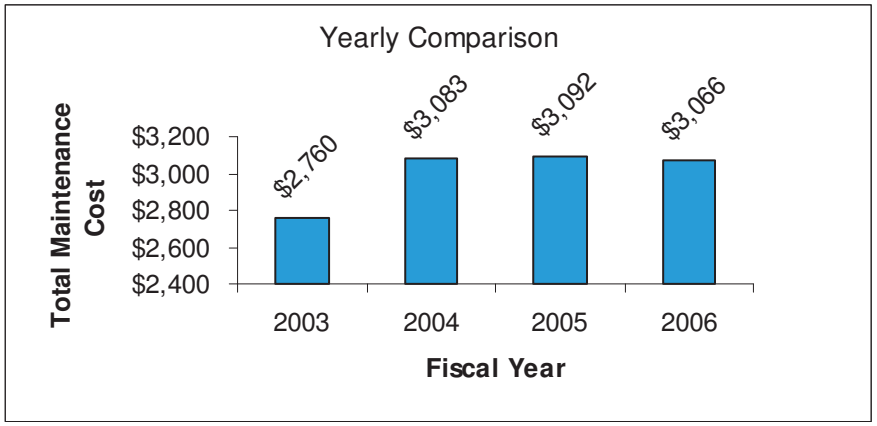
>>>>Data from department records.

This year's decline in road maintenance is due to the significant increase in asphalt costs, such that it costs more to do less. At flat funding, the city will likely see continued decreases in paving activity as asphalt prices are not likely to decrease. This issue is echoed for the state roads in the city, which include 5 of the 15 miles rated at less than 80%, for the same reason, plus overall declines in state support.

City of Saco, Maine
Public Works Department Narrative, Continued

2) A reduction in total and preventative maintenance costs per unit and classifications per year.

City of Saco Average Annual Maintenance Cost per Vehicle



As compared to adjusted data from ICMA (International City/County Management Association), Saco remains in the ballpark for a city of its size for what it spends on fleet maintenance. Unfortunately, given the city's size, a single catastrophic incident heavily influences the average, which is what occurred in FY 06. If the FY 03 dollars are adjusted using the Municipal Cost Index (reported to be a 15% change since FY 03), Saco is doing a bit better per vehicle in FY 06 than in FY 03. Finally, a new measure is being considered for FY 07: tracking the percent of time a mechanic is on a specific job; the intention would be to try to streamline processes with a goal of actual work being performed 80% of the time.

All Jurisdictions		
Mean	$	3,675
Median	$	3,180
Pop. 100,000 and Above		
Mean	$	4,085
Median	$	4,359
Pop. Under 100,000		
Mean	$	3,356
Median	$	2,637

Figure 1: FY 2000 average expenditure per vehicle obtained from ICMA Center for Performance Measurement, September 2001 Report

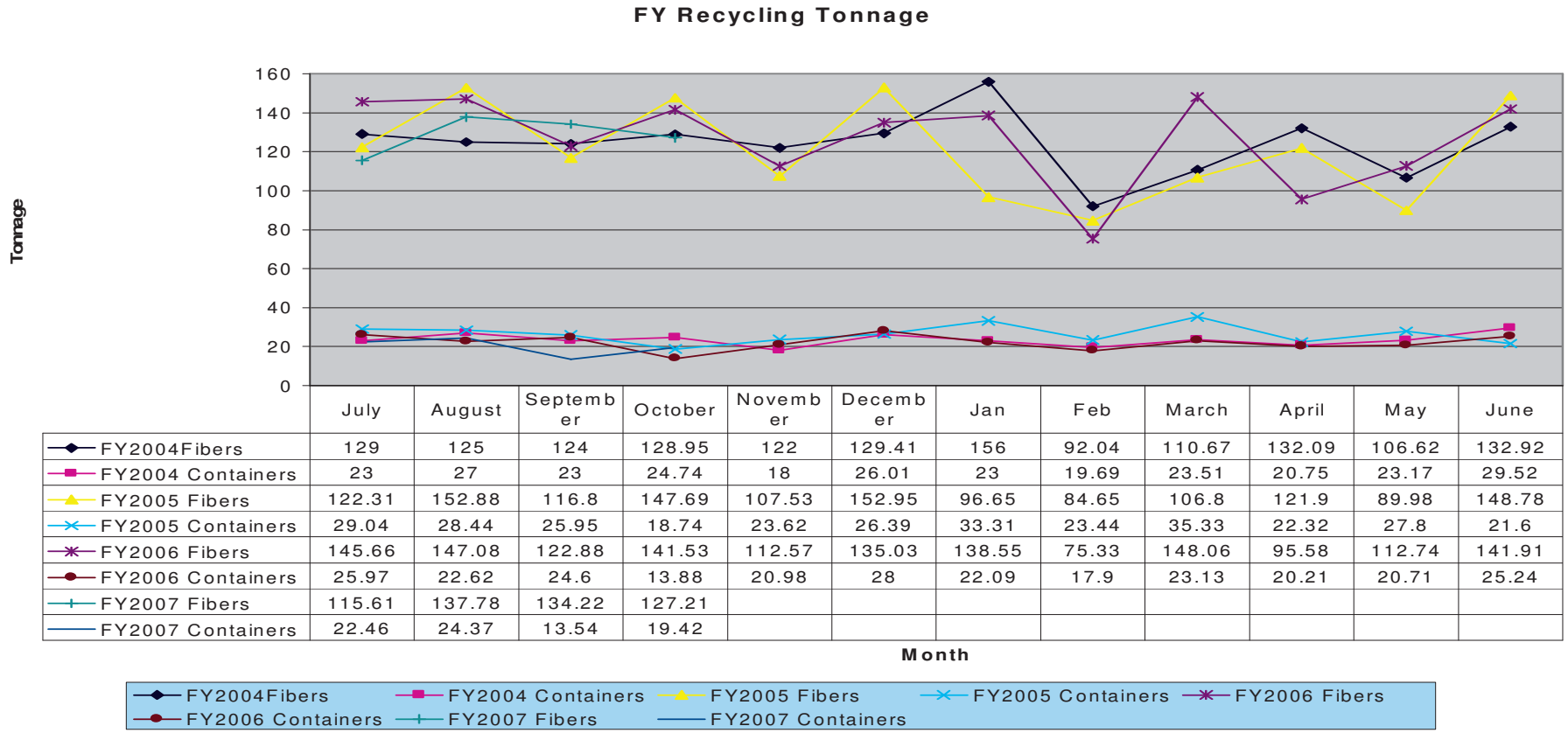
Figure 1 values have been adjusted to the 2006 dollar value using a 4 percent inflation rate

>>>>Data from department records.

3) A reduction in household tonnage of solid waste and recycling annually.

	Recycling Tonnages						Residential Solid Waste Tonnages					
	2004		2005		2006							
Month	2004 Fibers	2004 Containers	2005 Fibers	2005 Containers	2006 Fibers	2006 Containers	Base Year	2004	2005	2006	2005 Change From Base Year	2006 Change from Base Year
Jan	156	23	97	33	139	22	467	351	367	477	(100)	10
Feb	92	20	85	23	75	18	382	308	378	362	(4)	(20)
March	111	24	107	35	148	23	418	418	428	427	10	9
April	132	21	122	22	96	20	490	396	434	409	(56)	(81)
May	107	23	90	28	113	21	520	394	466	471	(54)	(49)
June	133	30	149	22	142	25	556	444	477	514	(79)	(42)
July	122	29	146	26	116	22	564	461	453	479	(111)	(85)
August	153	28	147	23	138	24	519	427	518	459	(1)	(60)
September	117	26	123	25	134	14	509	485	454	439	(55)	(70)
October	148	19	142	14	127	19	526	405	485	425	(41)	(101)
November	108	24	113	21			466	439	448		(18)	
December	153	26	135	28			482	465	428		(54)	
Total	**1532**	**293**	**1456**	**300**	**1228**	**208**	**5898**	**4993**	**5336**	**4462**	**-562**	**-488**

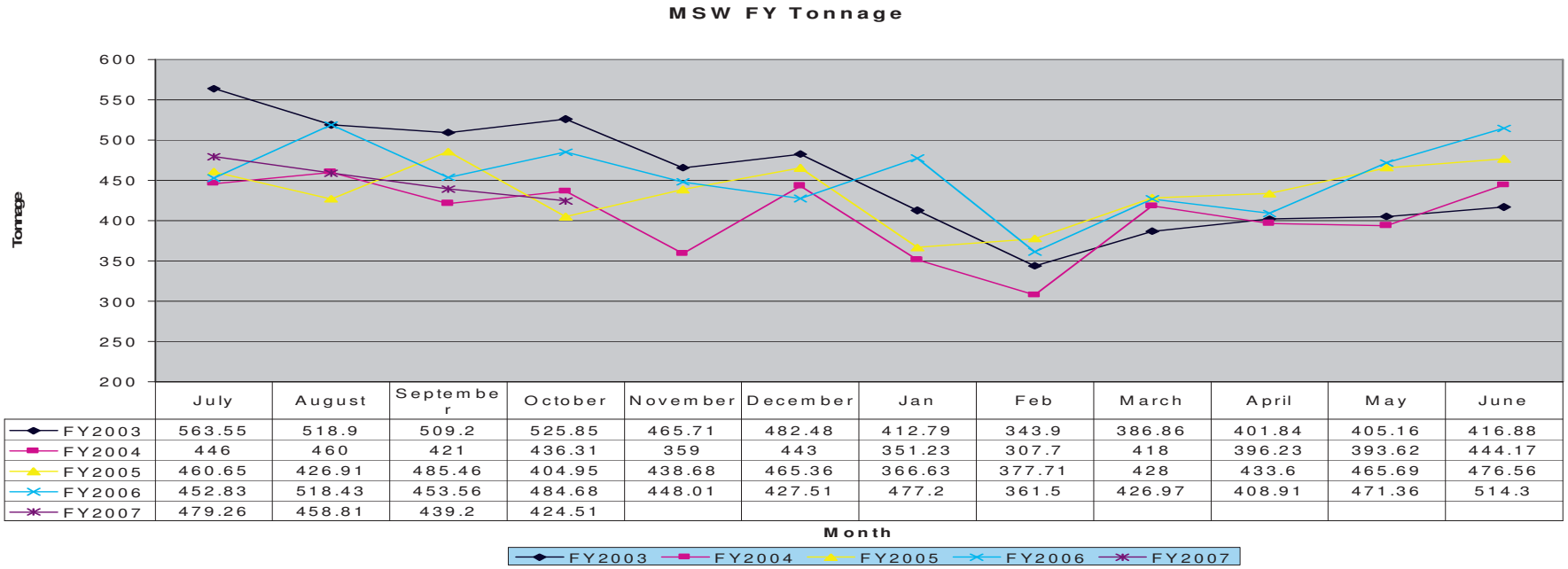
City of Saco, Maine
Public Works Department Narrative, Continued



	July	August	September	October	November	December	Jan	Feb	March	April	May	June
FY2004Fibers	129	125	124	128.95	122	129.41	156	92.04	110.67	132.09	106.62	132.92
FY2004 Containers	23	27	23	24.74	18	26.01	23	19.69	23.51	20.75	23.17	29.52
FY2005 Fibers	122.31	152.88	116.8	147.69	107.53	152.95	96.65	84.65	106.8	121.9	89.98	148.78
FY2005 Containers	29.04	28.44	25.95	18.74	23.62	26.39	33.31	23.44	35.33	22.32	27.8	21.6
FY2006 Fibers	145.66	147.08	122.88	141.53	112.57	135.03	138.55	75.33	148.06	95.58	112.74	141.91
FY2006 Containers	25.97	22.62	24.6	13.88	20.98	28	22.09	17.9	23.13	20.21	20.71	25.24
FY2007 Fibers	115.61	137.78	134.22	127.21								
FY2007 Containers	22.46	24.37	13.54	19.42								

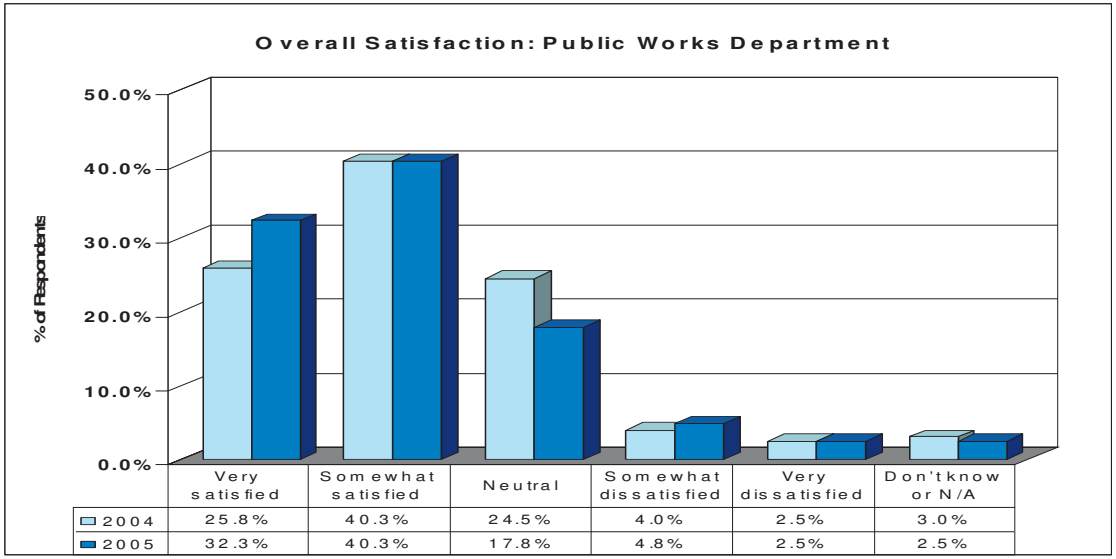
Recycling in FY 06 will be up slightly from FY 05 (not significantly) and municipal solid waste (MSW) will be up considerably, which is seen as resulting from overall residential growth. Outreach on increasing recycling for FY 06 focused on business, and in FY 07 outreach will focus on apartment dwellers, condominium residents and occupants of single family homes.

City of Saco, Maine
Public Works Department Narrative, Continued



	July	August	Septembe r	October	November	December	Jan	Feb	March	April	May	June
FY2003	563.55	518.9	509.2	525.85	465.71	482.48	412.79	343.9	386.86	401.84	405.16	416.88
FY2004	446	460	421	436.31	359	443	351.23	307.7	418	396.23	393.62	444.17
FY2005	460.65	426.91	485.46	404.95	438.68	465.36	366.63	377.71	428	433.6	465.69	476.56
FY2006	452.83	518.43	453.56	484.68	448.01	427.51	477.2	361.5	426.97	408.91	471.36	514.3
FY2007	479.26	458.81	439.2	424.51								

Citizen Survey: Citizen ratings of the perceived importance of Public Work's delivery goal are being gathered at this time. Public Works rated positively for overall service delivery performance by citizens surveyed, with mean ratings of 3.97 and 3.85 on a scale of 1 to 5 where 1 means "very dissatisfied" and 5 means "very satisfied."



	Very satisfied	Somewhat satisfied	Neutral	Somewhat dissatisfied	Very dissatisfied	Don't know or N/A
2004	25.8%	40.3%	24.5%	4.0%	2.5%	3.0%
2005	32.3%	40.3%	17.8%	4.8%	2.5%	2.5%

Ratings about specific aspects of Public Works' operations tended to be higher than that of the overall rating for the department; important exceptions remain in the areas of maintenance of city streets and sidewalks.

		1–Very dissatisfied	2–Somewhat dissatisfied	3–Neutral	4–Somewhat satisfied	5–Very satisfied	Don't know	Mean Response
The maintenance of City buildings and facilities	2004	0.3%	0.5%	16.8%	49.3%	25.5%	7.8%	**4.08**
	2005	0.5%	3.0%	13.5%	45.3%	31.5%	6.3%	**4.11**
The maintenance of City streets	2004	3.0%	6.5%	27.8%	41.0%	21.3%	0.5%	**3.71**
	2005	3.3%	5.8%	26.8%	39.3%	24.3%	0.8%	**3.76**
The maintenance of sidewalks in the City	2004	2.5%	9.3%	23.3%	40.0%	22.5%	2.5%	**3.73**
	2005	2.5%	7.3%	20.8%	40.8%	25.5%	3.3%	**3.82**
The maintenance and preservation of the character of downtown Saco	2004	1.3%	2.3%	13.8%	44.0%	37.3%	1.5%	**4.15**
	2005	0.5%	3.5%	10.8%	41.5%	42.3%	1.5%	**4.23**
Snow plowing and removal on city streets during the past 12 months	2004	1.3%	4.5%	17.0%	41.3%	34.5%	1.5%	**4.05**
	2005	2.5%	6.5%	15.0%	35.3%	38.5%	2.3%	**4.03**
The overall cleanliness of City streets and other public areas	2004	0.3%	2.0%	11.5%	47.8%	38.5%	0.0%	**4.22**
	2005	0.5%	0.8%	10.8%	47.8%	39.5%	0.8%	**4.26**
The overall quality of trash collection services	2004	2.0%	4.3%	10.0%	37.0%	43.5%	3.3%	**4.20**
	2005	1.3%	4.0%	9.5%	28.3%	54.5%	2.5%	**4.34**
The overall ease of using the City's new recycling program	2004	2.5%	3.5%	8.3%	32.5%	47.8%	5.5%	**4.26**
	2005	2.5%	4.3%	6.0%	25.5%	56.5%	5.3%	**4.36**
The overall quality of City wastewater treatment	2004	1.0%	2.0%	15.8%	28.0%	23.3%	30.0%	**4.01**
	2005	0.5%	1.3%	9.0%	30.3%	27.8%	31.3%	**4.21**

Public Works continues to strive for improvements in these two areas (streets and sidewalks), but, as noted, there are serious budgetary challenges to street improvements due to asphalt prices (and state budget issues). However, progress is being made on the pending pavement rating system for sidewalks, which have now been inventoried and rated, so the next step is to review and analyze the data.

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.

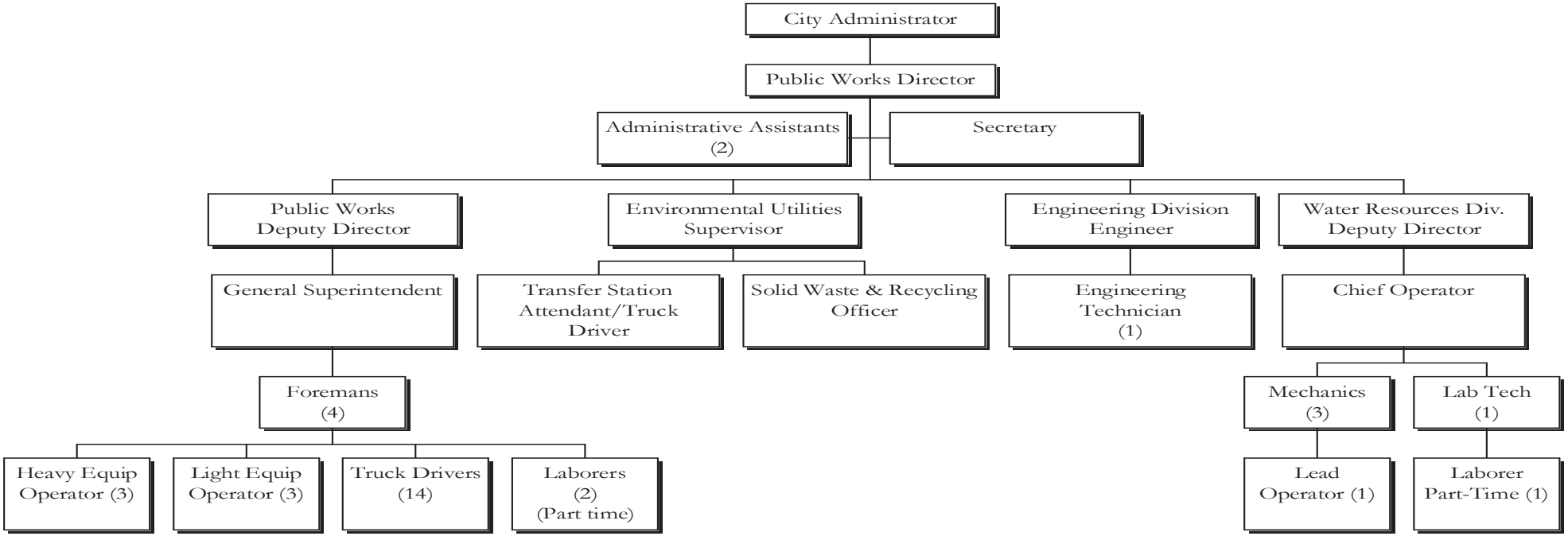
(4) Be responsible for researching and implementation of improvements to the operation of the Department in his/her charge.

(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.

City of Saco
Organizational Chart
Public Works Department

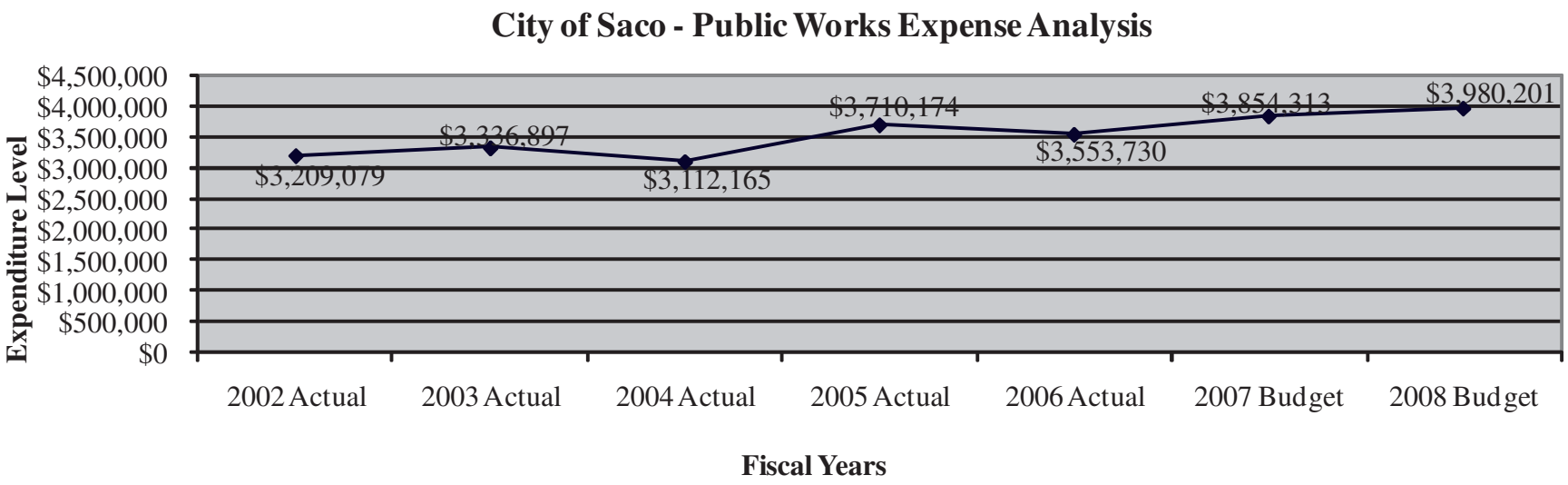


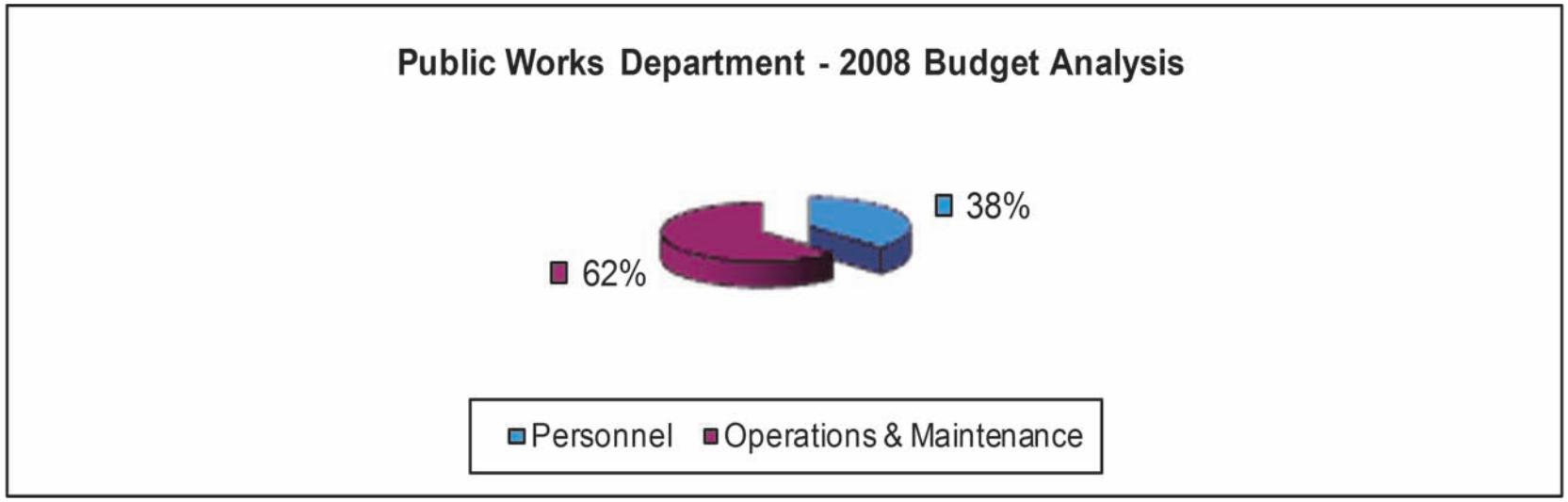
Expenditures:

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

- Street Lights
- Traffic Lights
- Public Works-Administration
- Public Works-General Maintenance
- Public Works-Winter Maintenance
- Waste Pick-up
- Transfer Station
- 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

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Personnel	$ 1,100,986	$ 1,271,152	$ 1,306,417	$ 1,471,171	$ 1,423,635	$ 1,514,958	$ 1,501,827
Operations & Maintenance	$ 2,108,093	$ 2,065,745	$ 1,805,748	$ 2,239,003	$ 2,130,095	$ 2,339,355	$ 2,478,374

City of Saco, Maine
Public Works Department Narrative, Continued

PUBLIC WORKS - PERSONNEL BUDGET		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500101	DEPARTMENT HEAD WAGES	$ 70,422	$ 73,225	$ 72,066	$ 75,232	$ 79,621	$ 82,098	$ 91,042
500102	SUPERVISORY WAGES	$ 260,229	$ 287,612	$ 311,508	$ 340,338	$ 335,162	$ 319,785	$ 345,599
500103	NON SUPERVISORY WAGES	$ 75,169	$ 23,256	$ 38,732	$ 56,721	$ 98,519	$ 117,582	$ 45,707
500104	COURT OFFICERS/ CLERICAL WAGES	$ 29,713	$ 31,394	$ 50,723	$ 52,028	$ 54,260	$ 55,870	$ 60,583
500113	TEMPORARY/ SEASONAL WAGES	$ 7,276	$ 23,408	$ 11,081	$ 18,006	$ 23,227	$ 16,382	$ 20,054
500114	OVERTIME WAGES - Based on 6099 hours	$ 115,879	$ 143,606	$ 95,315	$ 194,126	$ 80,552	$ 117,232	$ 130,410
500130	LABORER	$ -	$ 26,598	$ 30,823	$ 40,791	$ 33,114	$ 30,580	$ -
500131	EQUIPMENT OPERA-TOR WAGES	$ 212,565	$ 157,297	$ 228,951	$ 208,631	$ 221,155	$ 206,060	$ 248,308
500132	TRUCK DRIVER WAGES	$ 167,766	$ 313,993	$ 318,468	$ 320,995	$ 309,916	$ 378,062	$ 357,180
500133	MECHANIC WAGES	$ 151,446	$ 164,195	$ 135,110	$ 132,878	$ 173,331	$ 171,800	$ 185,593
500134	CALL TIME WAGES	$ 10,521	$ 26,568	$ 13,640	$ 21,425	$ 14,778	$ 13,507	$ 17,350
	Subtotal Public Works - Personnel	**$ 1,100,986**	**$ 1,271,152**	**$ 1,306,417**	**$ 1,471,171**	**$ 1,423,635**	**$ 1,514,958**	**$ 1,501,827**

City of Saco, Maine
Public Works Department Narrative, Continued

PUBLIC WORKS - OPERATIONS BUDGET		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500301	OFFICE SUPPLIES	$ 5,560	$ 6,885	$ 7,881	$ 4,275	$ 5,272	$ 6,000	$ 6,000
500305	WINTER SAND	$ 17,796	$ 29,379	$ 8,666	$ 18,917	$ 7,885	$ 30,800	$ 38,200
500306	CHEMICALS	$ 53,300	$ -	$ 38,287	$ 123,919	$ 78,008	$ 107,831	$ 106,874
500308	CLEANING SUPPLIES	$ 1,468	$ 542	$ 904	$ 3,293	$ 4,212	$ 4,000	$ 4,000
500310	AGGREGATES	$ 31,289	$ 67,477	$ 20,838	$ 28,284	$ 29,491	$ 20,000	$ 25,000
500313	HEATING FUEL	$ -	$ 87	$ 3,048	$ 4,292	$ 6,003	$ 7,000	$ 10,000
500317	MINOR EQUIPMENT	$ 27,420	$ 38,669	$ 6,810	$ 29,018	$ 50,342	$ 80,000	$ 59,000
500322	TUITION/TRAINING	$ 4,760	$ 4,403	$ 7,321	$ 4,809	$ 8,759	$ 8,000	$ 8,000
500324	UNIFORMS/SAFETY EQUIPMENT	$ 5,103	$ 2,246	$ 4,112	$ 5,598	$ 2,489	$ 3,000	$ 3,000
500325	CLOTHING/BOOT AL-LOWANCE	$ 12,621	$ 11,942	$ 9,514	$ 11,114	$ 11,823	$ 17,300	$ 17,500
500330	DUES & MEMBERSHIPS	$ 1,277	$ 773	$ 1,990	$ 9,686	$ 4,002	$ 2,000	$ 2,000
500332	BOOKS/MANUALS	$ 118	$ 539	$ 247	$ 1,087	$ 291	$ 500	$ 800
500333	ELECTRICITY	$ 20,999	$ 21,977	$ 28,468	$ 31,072	$ 36,250	$ 36,000	$ 41,000
500334	WATER	$ 851	$ 721	$ 850	$ 18,099	$ 1,326	$ 1,300	$ 1,300

City of Saco, Maine
Public Works Department Narrative, Continued

		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500336	TELEPHONE	$ 15,447	$ 17,495	$ 12,085	$ 15,192	$ 11,942	$ 15,000	$ 12,000
500337	POSTAGE	$ 349	$ 596	$ 493	$ 393	$ 2,588	$ 1,000	$ 1,000
500338	COPIER	$ 460	$ 126	$ 2,200	$ 2,319	$ -	$ -	$ -
500339	TRAVEL	$ 3,896	$ 2,865	$ 1,650	$ 1,050	$ 7,865	$ 4,568	$ 6,000
500341	ADVERTISING	$ 797	$ 901	$ 9,127	$ 2,150	$ 9,619	$ 3,000	$ 5,000
500344	PRINTING	$ 1,175	$ 672	$ 773	$ 341	$ 1,906	$ 1,500	$ 1,500
500345	ASPHALT - COLD PATCH	$ 26,939	$ 10,504	$ 16,821	$ (1,662)	$ 14,607	$ 22,000	$ 25,000
500346	STREET SUPPLIES	$ 17,883	$ 13,363	$ 9,848	$ 15,180	$ 20,882	$ 18,000	$ 18,000
500347	SIGNS	$ 10,546	$ 11,596	$ 11,600	$ 9,258	$ 5,183	$ 15,000	$ 15,000
500349	MEAL ALLOWANCE	$ 1,442	$ 2,703	$ 1,460	$ 5,675	$ 1,336	$ 2,000	$ 1,500
500350	FURNITURE & FIXTURES	$ 922	$ 1,178	$ 4,273	$ 1,555	$ 1,691	$ 1,200	$ 1,200
500351	BUILDING REPAIRS & MAINTENANCE	$ 54,459	$ 27,531	$ 28,837	$ 14,276	$ 13,855	$ 15,000	$ 15,000
500354	RENTAL EQUIPMENT	$ 8,704	$ 12,544	$ 3,695	$ 6,857	$ 2,888	$ 10,000	$ 10,000
500360	COMPUTER SOFTWARE	$ 2,380	$ 4,944	$ 394	$ 2,546	$ 1,198	$ -	$ -
500370	FILING FEES/LICENSES/ PERMITS	$ 1,076	$ 435	$ 530	$ 2,367	$ 14,860	$ 10,000	$ 10,000
500394	MEDICAL	$ 888	$ 1,232	$ 1,154	$ 1,073	$ 1,074	$ 1,050	$ 1,050
500410	REPAIRS/MAINTENANCE	$ 3,166	$ 18,108	$ 7,924	$ 5,112	$ 14,550	$ 10,000	$ 10,000
500421	SPECIAL PROGRAMS - RECYCLING	$ 11,366	$ 876	$ 14,679	$ 36,437	$ 2,095	$ 9,800	$ 41,390
500428	CONTRACTED SERVICES	$ 157,014	$ 106,330	$ 28,696	$ 65,539	$ 70,642	$ 71,000	$ 98,000
500430	MONITORING COSTS/LAB ANALYSIS	$ 40,947	$ 22,375	$ 1,214	$ -	$ -	$ -	$ -
500431	SOLID WASTE TIPPING FEES	$ 410,792	$ 430,342	$ 379,218	$ 415,990	$ 396,439	$ 377,914	$ 365,400
500432	RECYCLING CURBSIDE COLLECTION	$ 122,710	$ 132,202	$ 147,000	$ 147,500	$ 170,000	$ 185,915	$ 220,800
500434	PROCESSING/DISPOSAL/ TRUCKING	$ 62,825	$ 103,655	$ 174,986	$ 198,071	$ 169,937	$ 164,800	$ 160,000
500435	SOLID WASTE CURB SIDE COLLECTION	$ 252,941	$ 221,840	$ 215,387	$ 233,949	$ 243,109	$ 239,902	$ 290,819

City of Saco, Maine
Public Works Department Narrative, Continued

		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500447	GUARD RAILS	$ 7,560	$ 1,200	$ 4,690	$ 7,750	$ 3,995	$ 8,000	$ 8,000
500475	ROAD STRIPING	$ 46,979	$ 50,167	$ 9,901	$ 63,058	$ 52,357	$ 70,000	$ 59,000
	CAMP ELLIS EROSION	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000
500551	HAZARDOUS WASTE COLLECTION	$ 19,216	$ 17,785	$ 15,677	$ 1,080	$ 15,992	$ 16,000	$ 6,000
500552	UNIVERSAL WASTE COLLECTION	$ -	$ -	$ 8,919	$ 7,853	$ 9,033	$ 6,500	$ 6,500
Subtotal - Public Works Operating		**$ 1,465,441**	**$ 1,399,205**	**$ 1,252,167**	**$ 1,554,372**	**$ 1,505,796**	**$ 1,602,880**	**$ 1,735,833**

PUBLIC WORKS - SEWERS & DRAINS		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500306	CHEMICALS	$ -	$ 498	$ 316	$ -	$ -	$ -	$ -
500317	MINOR EQUIPMENT	$ 9,247	$ 8,090	$ 6,565	$ -	$ -	$ -	$ -
500324	UNIFORMS/SAFETY EQUIPMENT	$ 469	$ 646	$ 1,819	$ -	$ -	$ -	$ -
500348	CONSTRUCTION MATERIALS	$ 23,713	$ 5,815	$ 11,430	$ -	$ -	$ -	$ -
500354	RENTAL EQUIPMENT	$ 11,566	$ 299	$ -	$ -	$ -	$ -	$ -
500428	CONTRACTED SERVICES	$ 12,636	$ 13,986	$ 21,228	$ -	$ -	$ -	$ -
Subtotal Public Works Sewers & Drains:		**$ 57,631**	**$ 29,334**	**$ 41,358**	**$ -**	**$ -**	**$ -**	**$ -**

City of Saco, Maine
Public Works Department Narrative, Continued

PUBLIC WORKS - GARAGE FACILITY		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500306	CHEMICALS	$ 1,612	$ 2,439	$ 2,590	$ 632	$ (23)	$ -	$ -
500308	CLEANING SUPPLIES	$ 3,299	$ 3,818	$ 3,342	$ 2,540	$ -	$ -	$ -
500315	OILS & LUBRICANTS	$ 5,666	$ 5,891	$ 7,496	$ 7,889	$ 8,518	$ 10,000	$ 10,000
500316	TOOL ALLOWANCE	$ 2,165	$ 2,304	$ 2,011	$ 2,082	$ 1,709	$ 2,025	$ 2,050
500317	MINOR EQUIPMENT	$ 6,738	$ 9,896	$ 2,480	$ 4,755	$ 7,496	$ 6,000	$ 6,000
500318	VEHICLE CONSUM-ABLES	$ -	$ -	$ 23,515	$ 35,143	$ 19,842	$ 29,000	$ 29,000
500319	GAS & OIL	$ 97,951	$ 138,836	$ 99,090	$ 151,404	$ 133,543	$ 232,000	$ 235,000
500320	CITY VEHICLE RE-PAIRS	$ 178,029	$ 190,185	$ 119,242	$ 156,087	$ 151,071	$ 145,000	$ 145,000
500322	TUITION/TRAINING	$ 570	$ 70	$ 125	$ 175	$ 679	$ 1,000	$ 1,000
500324	UNIFORMS/SAFETY EQUIPMENT	$ 2,131	$ 1,766	$ 1,250	$ 1,432	$ 3,661	$ 2,500	$ 2,500
500354	RENTAL EQUIPMENT	$ 1,469	$ -	$ 52	$ 85	$ 1,173	$ 1,500	$ 1,500
500410	REPAIRS/ MAINTENANCE	$ 781	$ 649	$ 734	$ 2,600	$ 1,589	$ 2,000	$ 2,500
500428	CONTRACTED SER-VICES	$ 33,219	$ 35,753	$ 22,861	$ 41,058	$ 41,630	$ 26,000	$ 29,991
Subtotal PW Garage Facility:		**$ 333,630**	**$ 391,607**	**$ 284,788**	**$ 405,882**	**$ 370,888**	**$ 457,025**	**$ 464,541**

City of Saco, Maine
Public Works Department Narrative, Continued

		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
STREET LIGHTS								
500354	RENTAL EQUIPMENT	$ 230,783	$ 227,226	$ 198,500	$ 220,021	$ 237,688	$ 261,600	$ 260,000
	Subtotal Street Lights:	**$ 230,783**	**$ 227,226**	**$ 198,500**	**$ 220,021**	**$ 237,688**	**$ 261,600**	**$ 260,000**
TRAFFIC LIGHTS								
500333	ELECTRICITY	$ 12,896	$ 11,025	$ 7,975	$ 7,509	$ 12,400	$ 10,850	$ 11,000
500410	REPAIRS/ MAINTENANCE	$ 7,712	$ 7,348	$ 20,960	$ 51,219	$ 3,323	$ 7,000	$ 7,000
	Subtotal Traffic Lights:	**$ 20,608**	**$ 18,373**	**$ 28,935**	**$ 58,728**	**$ 15,723**	**$ 17,850**	**$ 18,000**

City of Saco, Maine
Parks & Recreation Department Narrative

Fiscal Year 2008 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 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 2008 strategic objectives for the Parks & Recreation Department are found below. As the milestones listed for achievement are successfully completed, the boxes will be checked.

Element: Forestry Management Plan
Staff Lead: Joseph Hirsch

Related to Goal Area:
Leisure Services Investment

Strategic Objective: Develop a citywide forestry plan to evaluate and successfully mitigate potential tree issues while promulgating the greening of Saco concept.

Implementation Milestones with Existing Resources

- ☐ Install Tree Works Software with IT's assistance, acquire handheld units for data collection, become proficient at inventory and database management
- ☐ Initialize a City wide tree inventory for work order development
- ☐ Research all previous tree inventory work, compile these inventories with proposed new data into an individual plan as a basis for future decisions in the inner City area with regards to tree work and planting
- ☐ Tie the 1998 Ice Storm grant work into the Forestry plan with species selection and pruning maintenance
- ☐ Development of an Final Urban Forestry Nursery Plan on the Tapley Road Site
- ☐ Produce a plan for the City of all Municipally owned tree areas using the City Planning Zones and GIS to assist in establishment of recommendations

Implementation Milestones with Additional Funding

- ☐ Work with Public Works to install front property and right of way markers and prepare road into planting area as well as evaluate drainage needs
- ☐ Acquire plant stock as funding allows and begin planting with monies provided from civic groups

Element: Place all Recreation Impact Fee Projects under contract
Staff Lead: Joseph Hirsch

Related to Goal Area:
Leisure Services Investment

Strategic Objective: Insure that all projects related to the 2007 Recreation Impact Fee Usage proposal that deal with Parks and Recreation have been placed under contract.

Implementation Milestones with Existing Resources

- Prepare and take Recreation Impact Fee Usage Proposal to City Council for approval
- Develop timeline for all projects recommended under the Recreation Impact Fee Usage Proposal
- Construct design plans to be used for construction of projects under the Recreation Impact Fee Usage Proposal
- Apply for all permits and reviews as Site Foreman
- Act as site foreman through bid development, solicitation and construction
- Schedule and oversee all contract services related to actual construction and reconstruction activities
- Accept final projects

Implementation Milestones with Additional Funding

None at this time.

Element: Kindergarten and After School Program Development
Staff Lead: Joseph Hirsch

Related to Goal Area:
Leisure Services Investment

Strategic Objective: Evaluate all after and before school camps and develop an all day Kindergarten program.

Implementation Milestones with Existing Resources

- Build Kindergarten function area with monies allocated from Recreation Impact Fee Usage Proposal
- Evaluate all after school camp programs and determine needs for expansion
- Work with staff to evaluate findings of needs for expansion
- Implement programming changes in staff, locations and rules and regulations
- Evaluate equipment needs for expansion of programming

Implementation Milestones with Additional Funding

- Acquire additional equipment to promote better and more effective after/ before and Kindergarten camps
- Create new areas for after school day camps and kindergarten camp
- Hire professional educators to run key positions within camps

Fiscal Year 2007 Results of Goals and Objectives

Element: Forestry Management Plan
Staff Lead: Joseph Hirsch

Related to Goal Area:
Leisure Services Investment

Strategic Objective: Develop a citywide forestry plan to evaluate and successfully mitigate potential tree issues while promulgating the greening of Saco concept.

Implementation Milestones with Existing Resources

- ❑ Research all previous tree inventory work, compile these inventories into an individual plan as a basis for future decisions in the in-town areas
- ❑ Tie the 1998 Ice Storm Grant work into the Forestry plan with species selection and pruning maintenance
- ❑ Development of an Urban Forestry Nursery Plan on the Tapley Road site
- ❑ Produce a plan for the City using the City Planning Zones and GIS to assist in establishment of recommendations

Implementation Milestones with Additional Funding

- ❑ Acquire survey of Tapley Road Project with location pins
- ☐ Develop planting plan for parcel based on Citywide forestry plan

Element: Parks & Recreation Facility Naming
Staff Lead: Joseph Hirsch

Related to Goal Area:
Leisure Services Investment

Strategic Objective: To evaluate all Parks & Recreation areas and facilities with reference to name appropriateness. Develop signage standards for all Parks & Recreation areas or facilities.

Implementation Milestones with Existing Resources

- ☑ Compile listing of all municipally held Parks and recreation facilities and areas and review both internally and with the Recreation Advisory Board for appropriateness
- ☑ Solicit public input in the naming process for those areas or facilities deemed inappropriate with regards to name
- ☑ Review with the Recreation Board, all suggestions and determine new names where needed
- ☑ Develop sign standards for all Parks & Recreation areas and facilities
- ❑ Create logo or design feature to be used on all signage that will be recognizable as Saco Parks & Recreation Department

Implementation Milestones with Additional Funding

- ❑ Create Power Point Presentation for City Council on Recreation Advisory Board/Parks & Recreation Department suggestions for facility names and signage standards
- ❑ Order and install signs as funding allows

Element: Staff Levels/ Space Development
Staff Lead: Joseph Hirsch

Related to Goal Area:
Leisure Services Investment

Strategic Objective: Bring staff numbers to the appropriate levels and secure adequate space for programs in the attempt to increase program participation by 200%.

Implementation Milestones with Existing Resources

- ☑ Determine space available within the School Buildings, 75 Franklin Street and other city owner facilities to calculate carrying capacity of these buildings
- ☑ Calculate necessary staffing to plan, run and administer these programs
- ☑ Present these findings through the budget procedure to secure necessary funding for staffing and building improvements
- ☑ Solicit Recreation Advisory Board input with regards to programs

Implementation Milestones with Additional Funding

- ❑ Coordinate and secure necessary space within the school buildings for programs
- ❑ Review with the City Council new positions to be hired to run the expanded programs
- ❑ Receive Council support on new hires
- ☐ Initiate hiring process for After School Counselor positions and Program Coordinators/Leaders positions
- ☐ Implement programs

Mission Statement: The Parks & Recreation Department is dedicated to providing and promoting active and passive recreation opportunities, programs and facilities to the citizens of Saco.

The Parks & Recreation Department strives to provide safe and quality facilities for the enjoyment of the citizens of Saco, be it a well maintained athletic facility or a small corner park with benches to provide a quiet resting place, or a flower bed to add color to a drab or dreary site.

We strive to provide quality programs at affordable prices for all community members. As Harry S. Truman said…" The right of children to play and dance; the right of youth to sport for sports' sake; the right of men and women to use leisure in the pursuit of happiness in their own way, are basic to our American heritage."

Department Service Delivery Goals:

1) To provide programs that will meet the leisure needs of the citizens of Saco.

The Department focuses on offering a variety of programs to serve the various individual populations within the community – pre-school, youth, teens, adults and senior citizens.

2) To provide all programs in a financially sound and responsible manner. The Parks & Recreation Department will continue to be guided by cost-of-service principles with regard to our rates, fees and charges. We are committed to continuous improvements in all programs and will provide value to our participants.

To keep the leisure pursuits of Saco's citizens within financial reach of all community members is a guiding principle to the Parks & Recreation Department's operations.

3) To assure continued maintenance, expansion and procurement of Parks & Recreation facilities, both active and passive.

The Parks & Recreation Department has to anticipate both new demand and continually evaluate and refine its ongoing operations in order to meet Saco's needs as it continues to grow and change.

Performance Data: The measures used by the Parks & Recreation Department to gauge their performance in achieving these goals are as follows:

1) To increase from year to year the variety of programs offered to the various populations within the community – pre-school, youth, teens, adults and senior citizens.

Programs Offered For:	2003	2004	2005	2006
Pre	6	5	8	9
Youth	18	25	33	33
Teen	10	17	17	18
Adult	9	11	10	9
Seniors *	0	1	4	3
TOTAL **	**43**	**59**	**72**	**72**

>>>>Data from department records.

*does not include activities in the senior center
**this total does not equal the 120 programs discussed on the prior page, which total includes various divisions within each program, such as for different grades levels, skill levels, or interest levels

The Parks & Recreation Department is in the process of implementing a new software system which will allow them to track the number of participants in each program, as well as what ward of the city they are from, in order to improve the appropriateness of programs offered based on this important demographic information. They hope to have this software on line during FY 07.

The Parks & Recreation Department is in the process of reviewing the purchase of a software system which will allow them to track the number of participants in each program as well as what ward of the City they are from in order to improve the appropriateness of programs offered based on this important demographic information. They hope to have this software on line during calendar year 2006.

2) (a) To maintain a fair and stable fee structure while keeping within 85% of the local municipal market, and (b) to add a number of scholarship funding from outside sources in the fiscal year.

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

City of Saco Program Comparison Costs for Surrounding Communities

	Saco 05	Saco 06	Biddeford 06	Scarborough 06	YMCA 06 (Member)	Kennebunk 06
	Last Year	Current Fee	Current Fee	Current Fee	Current Fee	Current Fee
Programs						
Summer Day Camp	$500.00	$575.00	$675.00	$1150.00	$1145.00	$560.00
Weekly	$75.00	$85.00	N/A	$170.00	$125.00	N/A
Before/After Care	$90.00	N/A	$100.00 BC	N/A	N/A	N/A
Before or After Care	$50.00	N/A	$200.00 AC	N/A	N/A	N/A
Extended Camp	$75.00 /wk	$75.00(mini)	N/A	$170.00/wk	N/A	N/A
Swimming	$30.00	N/A	$35.00	N/A	$30.00	$61.00
Summer Gymnastics	$30.00	$30.00	N/A	N/A	N/A	$45.00
Fall Soccer	$35.00	$35.00	$35.00	$40-55	N/A	$25.00
Pre-School Program	$25.00	$75.00/ week/ 4days	N/A	$100.00week	$140.00/week	$35.00/wk/2 days
Before School Care	N/A	$15.00	N/A	$ 150.00/mo	N/A	N/A
After School Care	$50.00 /wk	$50.00/wk	N/A	$ 365.00/mo	$50.00-65.00	N/A
Vacation Camp	N/A	$75.00	$25.00/day	$130.00 week	$100.00	$18.00/day
Teen Camp	$75.00	$75.00	$35.00	$185.00 month	$125.00	$365.00 4 wks
Basketball	$35.00	$35.00	$35.00	$45.00-$55.00	N/A	$25-$35
Travel Basketball	$ 95.00	$95.00	$35.00	N/A	N/A	$65/+40 Dep.
7/8 Travel B-Ball	$50.00	$55.00		N/A	N/A	N/A
Men's Basketball	$30.00	$35.00	$2.00/time	$2.00/time	N/A	$40.00or$2/ time
Cheerleading		$30.00	$40.00/6wks	N/A	N/A	$60.00 +Dep.
Game Session	$20.00	N/A (Intramurals)	N/A	N/A	N/A	N/A
Co-ed Volleyball	$20.00	$25.00	$2.00 time	$2.00 time	N/A	N/A
Tennis	$25.00	$30.00	$ 35.00	$70.00 session	N/A	$45.00 8 wks
Walk/Jog Fitness	$20.00	$25.00	FREE	$60.00 session	N/A	N/A
T-Ball	$30.00	$35.00	N/A	N/A	N/A	N/A

>>>>Data from chart reflects phone survey of other community departments.

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

(B) Adding scholarship fundings from outside sources will enhance programs offered by making them available to those participants who cannot pay the full fee. Donors will be assured that their contributions are utilized by Parks & Recreation in full.

3) To provide safe, clean and aesthetically pleasing facilities to maintain and/or meet the growing needs and demands of the community in order to increase the number of passive and active facilities maintained by the Department as well as increase the use of existing facilities.

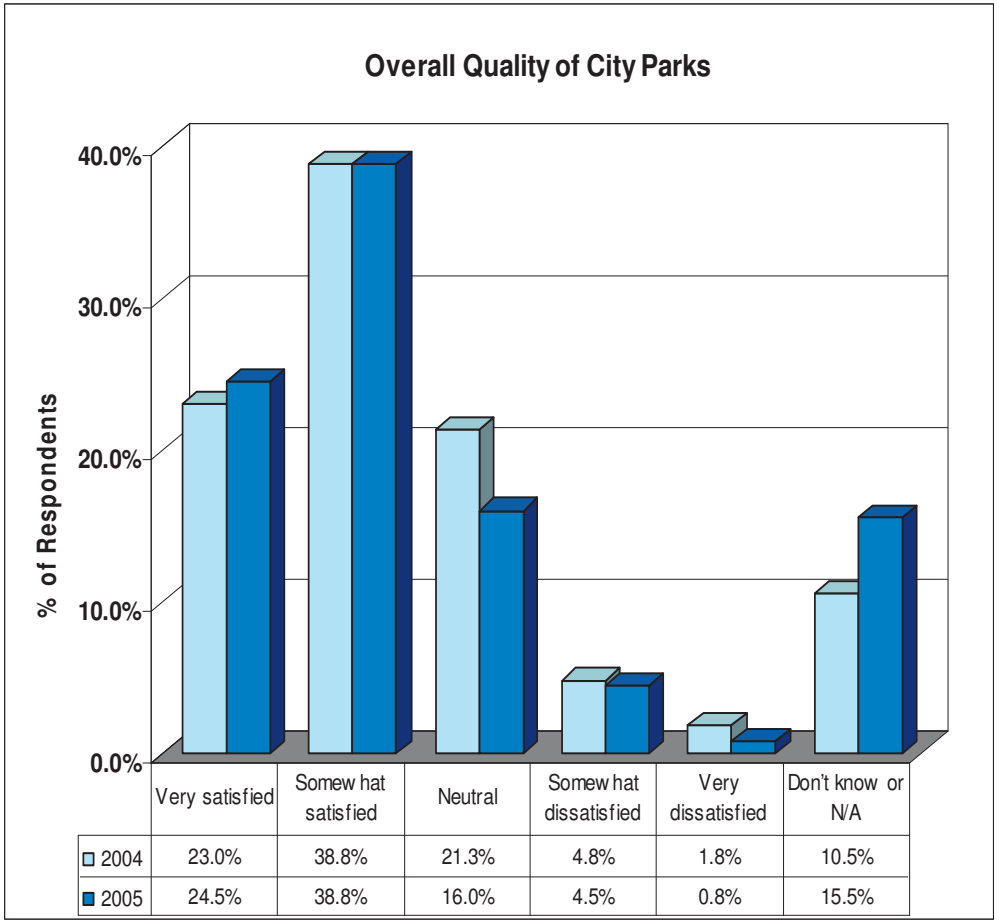
Facility Name	*Maintained in 2003*	*Maintained in 2004*	*Maintained in 2005*	*Maintained in 2006*
75 Franklin Street (Community Center)	NO	YES	YES	YES
80 Common Street (Community Center)	YES	YES	YES	YES
Open Door (Senior Center)	YES	YES	Partially	Partially
School Street Maintenance Building	YES	YES	YES	YES
Front Street Parks Maintnenace Area	YES	YES	YES	YES
Pepperell Park	YES	YES	YES	YES
Front Street Boat Ramp	YES	YES	YES	YES
Riverfront Park	YES	YES	YES	YES
Cataract Substation Park	YES	YES	YES	YES
Jubilee Park	YES	YES	YES	YES
Haley Park	YES	YES	YES	YES
Eastman Park	YES	YES	YES	YES
Joe Riley Park	YES	YES	YES	YES
Diamond Riverside Park	YES	YES	YES	YES
Plymouth Recreation Area	YES	YES	YES	YES
Memorial Field	YES	YES	YES	YES
Dyer Library and Saco Museum	YES	YES	YES	YES
Young School Recreation Area	YES	YES	YES	YES
Shadagee Woods Recreation Area	YES	YES	YES	YES
Ryan Farms Recreation Area	YES	YES	YES	YES
Saco Middle School Recreation Area	YES	YES	YES	YES
Boothyby Park	YES	YES	YES	YES
Saco Landfill Recreation Area	YES 1-2 ACRES	YES 1-2 ACRES	YES 6 ACRES	YES 8 ACRES
Hillview Heights Tot Lot	YES	YES	YES	YES
Thornton Academy Baseball and Softball field lining	YES	YES	YES	YES
Mowing all pump stations, PD,City Hall and DPW	YES	YES	YES	YES
Brookside II	NO	NO	YES	YES

*The following standards of maintenance apply to Saco's municipal holdings of over 102 acres. All ballfields, park areas and publicly owned lands are mowed at least once per week throughout the growing season, ball fields and other intensive use areas require more mowings as weather conditions dictate. Trash is removed at all sites no less than once per week with school grounds being checked bi-weekly and three times a week during summer day camp activities. Parks staff is responsible for checking safety of all play equipment when performing trash removal activities and summer day camp leaders check the playgrounds at their respective day camps daily.

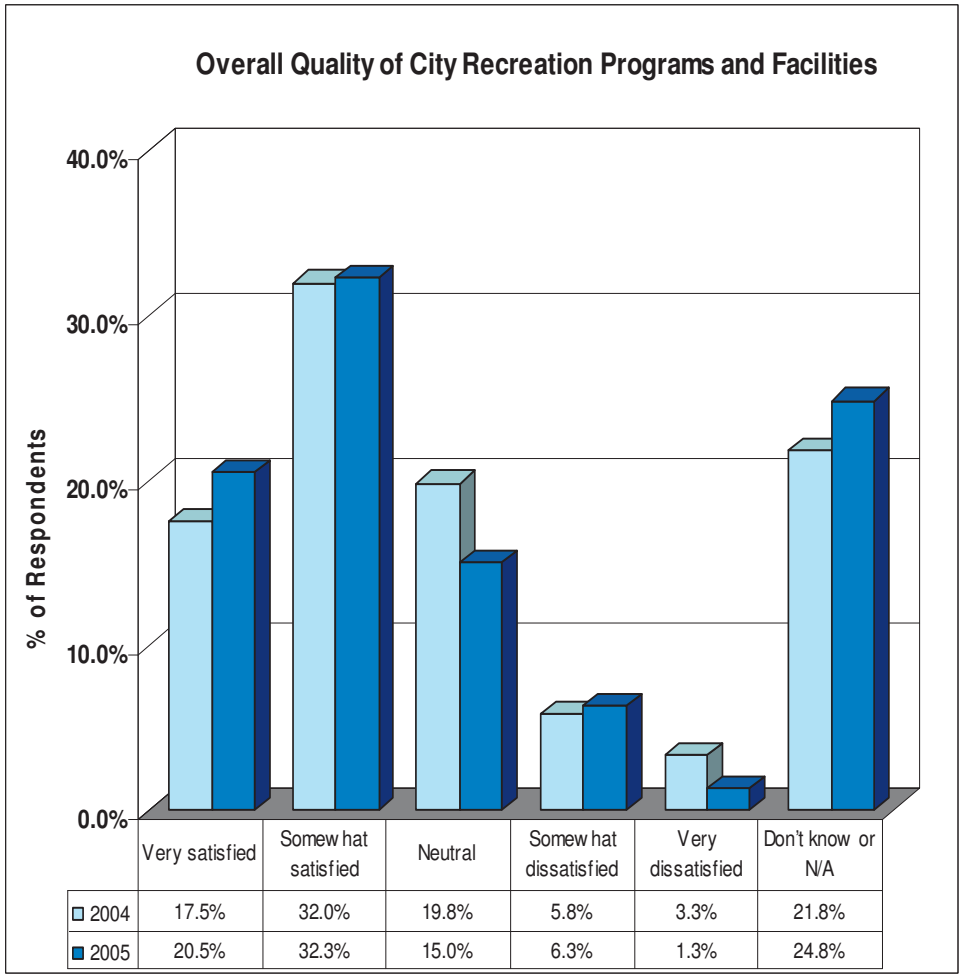
>>>>Data from department records.

Again, as noted above, the software being implemented now will allow the department to track the number of uses of each facility in FY 07.

Citizen Survey: Citizen ratings of the perceived importance of the Park & Recreation department's three service delivery goals are being gathered at this time. The Parks & Recreation Department rated fairly positively by citizens surveyed across the various dimensions of its service delivery performance examined, with mean ratings ranging from 3.66 to 4.38 on the scale of 1 to 5 where 1 means "very dissatisfied" and 5 means "very satisfied." In many cases, a large percent of respondents are "neutral," neither satisfied nor dissatisfied with the department's performance, or "don't know" how to rate the department, likely indicators that there was room for improvement in most areas.



	Very satisfied	Somewhat satisfied	Neutral	Somewhat dissatisfied	Very dissatisfied	Don't know or N/A
2004	23.0%	38.8%	21.3%	4.8%	1.8%	10.5%
2005	24.5%	38.8%	16.0%	4.5%	0.8%	15.5%



	Very satisfied	Somewhat satisfied	Neutral	Somewhat dissatisfied	Very dissatisfied	Don't know or N/A
2004	17.5%	32.0%	19.8%	5.8%	3.3%	21.8%
2005	20.5%	32.3%	15.0%	6.3%	1.3%	24.8%

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

		1 – Very dissatisfied	2 – Somewhat dissatisfied	3 – Neutral	4 – Somewhat satisfied	5 – Very satisfied	Don't know	Mean Response
The walking and biking trails in the City	2004	3.3%	10.0%	20.3%	28.8%	22.0%	15.8%	**3.67**
	2005	3.3%	8.8%	19.3%	25.3%	22.3%	21.3%	**3.69**
The availability of, and access to, City community centers	2004	2.8%	7.0%	21.5%	29.3%	16.0%	23.5%	**3.64**
	2005	2.0%	7.3%	17.0%	24.8%	15.0%	34.0%	**3.66**
The maintenance of City parks and athletic facilities	2004	1.0%	2.8%	18.8%	43.8%	23.8%	10.0%	**3.96**
	2005	1.0%	3.8%	16.0%	38.3%	21.5%	19.5%	**3.94**
The City's youth and adult recreation programs	2004	3.0%	7.3%	15.0%	30.5%	14.5%	29.8%	**3.66**
	2005	1.0%	5.5%	18.5%	27.3%	14.0%	33.8%	**3.72**
Other City community events, such as the Sidewalk Art Fair and Pumpkin Fest	2004	1.3%	2.3%	8.8%	33.0%	49.0%	5.8%	**4.34**
	2005	0.5%	1.5%	9.5%	29.5%	47.8%	11.3%	**4.38**
The reasonableness of fees charged for recreational programs	2004	2.3%	6.5%	16.8%	28.0%	18.3%	28.3%	**3.75**
	2005	0.8%	3.3%	15.0%	27.3%	22.3%	31.5%	**3.98**

Citizen response to performance of the Parks & Recreation Department has been given careful attention in the last two years. This is due to the importance of citizen opinion in understanding the performance of Parks & Recreation, which so clearly directly affects the City's strategic goal of Leisure Service Investment.

The Parks & Recreation Department also contributes to citizens' experiences of the overall quality of life in Saco. While not a heavy consumer of financial resources, Parks & Recreation as a department is responsible in part for what many citizens can do to pursue their quality of life.

Therefore, citizen surveys have heavily impacted budget choices and resource allocation in the past two years. This year, the department budgeted for a bus, which will allow them to take trips in order to enhance programs, such as field trips for summer camp. Another example mentioned in prior years, the departmental operations have been consolidated into the renovated Amory building. This has allowed for expanded and improved operations department-wide. Almost immediately Parks & Recreation was able to consolidate programs under one roof, improving accessibility for citizens and expanding its offerings. As well, the development of the former landfill into a multi-use open space is another ongoing improvement for Parks & Recreation and the City.

The Parks & Recreation Department is still undergoing major transformations now in order to keep up with the growing and changing needs of citizens. Future surveys should provide further guidance to performance of this department and how well citizen preferences and needs are being satisfied.

For further information about the ongoing improvements planned for the Parks & Recreation Department, pls see: Recreation Advisory Board Needs Assessment (2004) and A Plan for the Parks (2001).

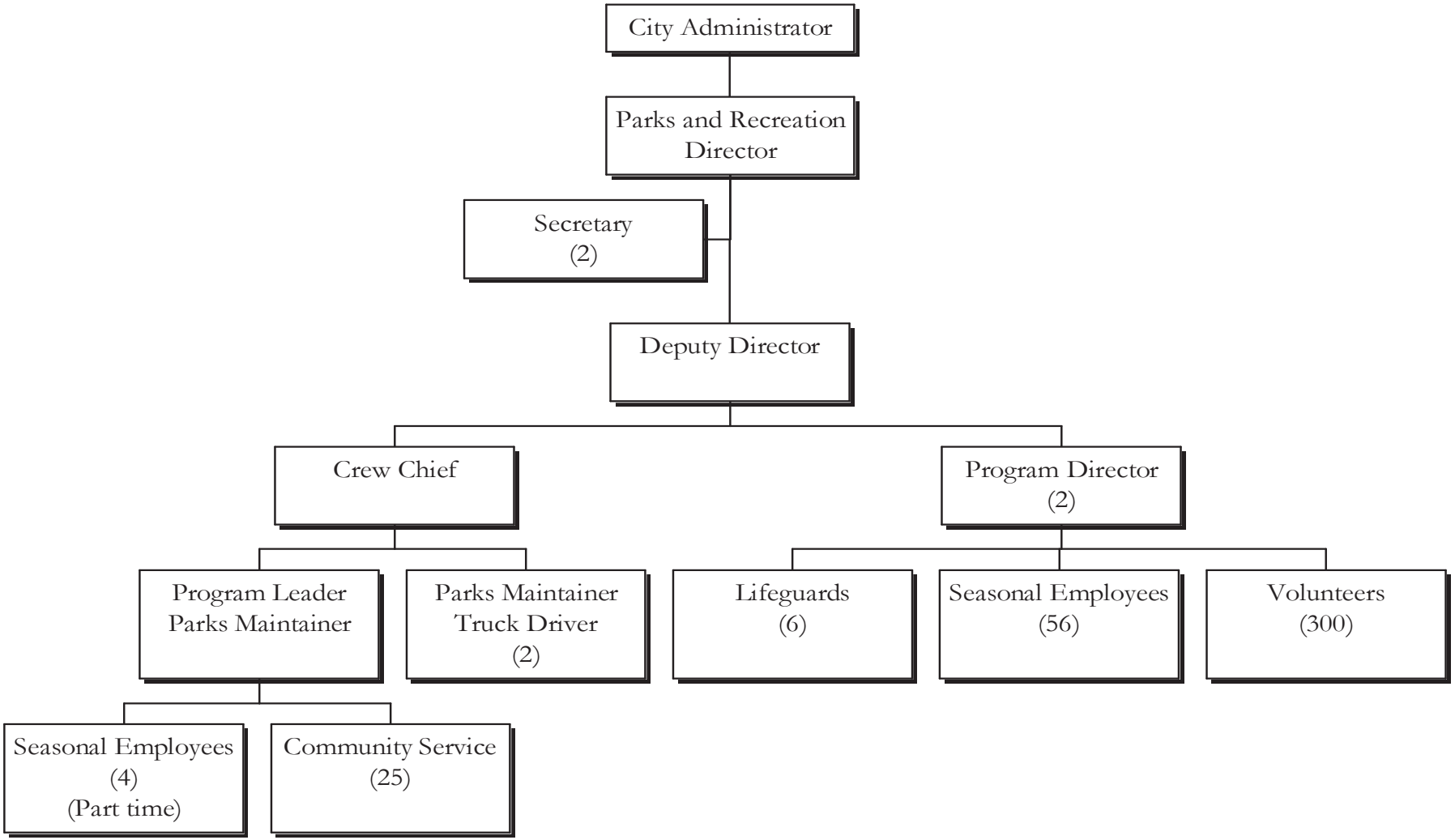
Per the City of Saco, Maine Code- § 4-21. Department of Parks and Recreation.

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
Organizational Chart

Parks and Recreation Department

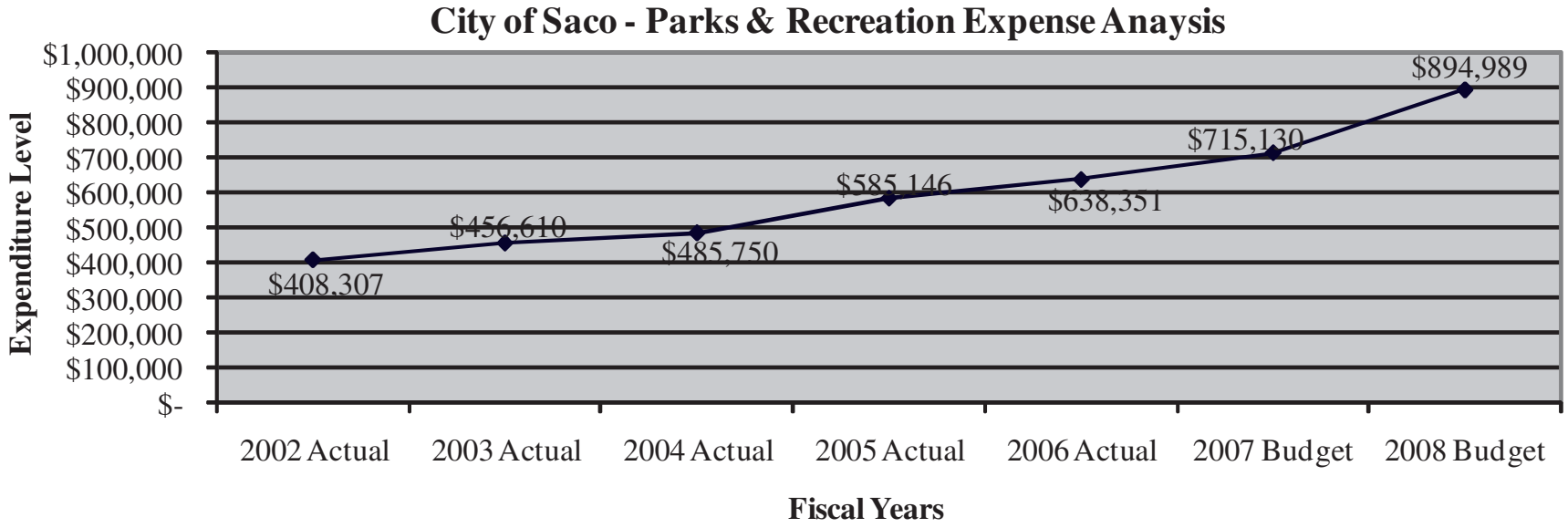


Expenditures:

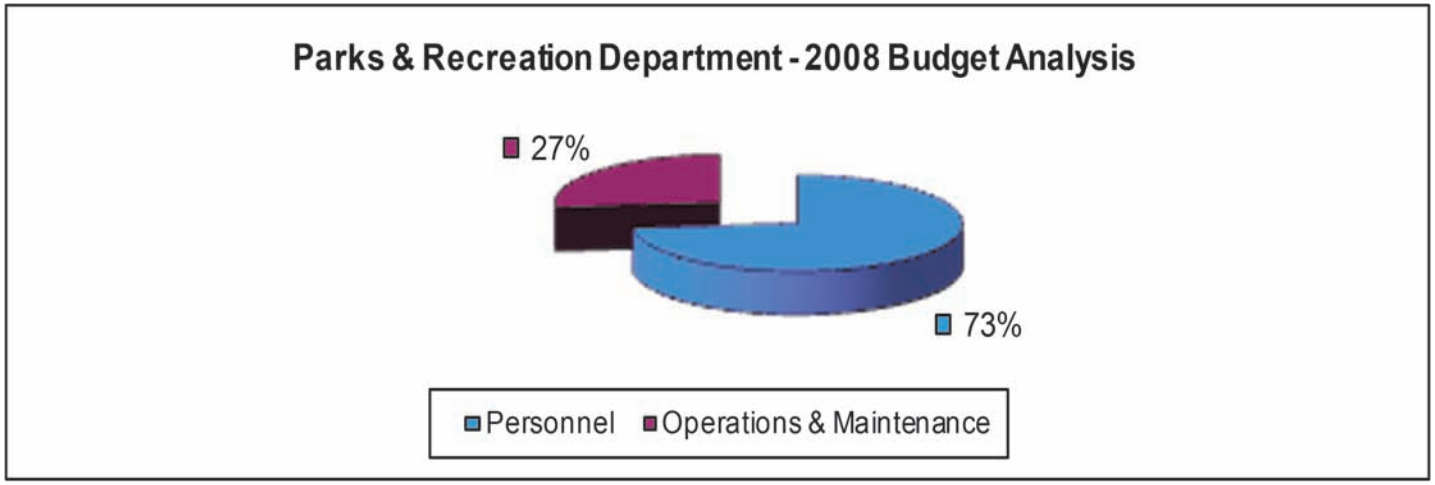
The expenditures within this department are related to the following activity centers:

- 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

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Personnel	$ 299,187	$ 347,636	$ 382,853	$ 398,287	$ 433,060	$ 491,931	$ 656,389
Operations & Maintenance	$ 109,120	$ 108,974	$ 102,897	$ 186,859	$ 205,291	$ 223,200	$ 238,600

PARKS & RECREATION - PERSONNEL	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500101DEPARTMENT HEAD WAGES	$ 52,050	$ 54,019	$ 56,759	$ 56,712	$ 56,184	$ 57,943	$ 63,635
500102SUPERVISORY WAGES	$ 34,816	$ 36,073	$ 41,396	$ 84,178	$ 87,417	$ 91,058	$ 94,138
500103NON SUPERVISORY WAGES	$ -	$ -	$ -	$ 28,928	$ 1,875	$ 31,200	$ 37,085
500104COURT OFFCIER/CLERICAL WAGES	$ 16,798	$ 24,385	$ 26,142	$ 26,167	$ 26,936	$ 52,795	$ 61,355
500113TEMPORARY/SEASONAL WAGES	$ 112,914	$ 134,646	$ 136,962	$ 125,243	$ 171,093	$ 170,000	$ 291,242
500114OVERTIME	$ 5,418	$ 4,457	$ 5,253	$ 2,781	$ 2,582	$ 2,500	$ 2,500
500130LABORER WAGES	$ 77,053	$ 93,785	$ 116,303	$ 73,845	$ 86,483	$ 85,934	$ 105,933
500134CALL TIME WAGES	$ 138	$ 271	$ 38	$ 433	$ 490	$ 500	$ 500
Subtotal Parks & Recreation - Personnel	**$ 299,187**	**$ 347,636**	**$ 382,853**	**$ 398,287**	**$ 433,060**	**$ 491,930**	**$ 656,389**

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

PARKS & RECREATION - OPERATING	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500301OFFICE SUPPLIES	$ 758	$ 832	$ 2,128	$ 871	$ 692	$ 1,800	$ 1,800
500302GENERAL SUPPLIES	$ 2,707	$ 1,088	$ 1,787	$ 5,706	$ 4,774	$ 4,000	$ 4,000
500303AGRICULTURAL SUPPLIES	$ 9,882	$ 11,806	$ 4,984	$ 4,342	$ 6,110	$ 14,000	$ 14,000
500305SAND & GRAVEL	$ 614	$ 591	$ -	$ 3,094	$ 549	$ 2,000	$ 2,000
500308CLEANING SUPPLIES	$ 1,018	$ 874	$ 923	$ 2,165	$ 3,238	$ 3,500	$ 3,500
500313HEATING FUEL	$ 2,498	$ 3,126	$ 14,972	$ 26,951	$ 30,406	$ 20,000	$ 20,800
500317MINOR EQUIPMENT	$ 20,168	$ 16,095	$ 4,360	$ 13,410	$ 11,569	$ 15,000	$ 15,000
500319GAS & OIL	$ 1,141	$ 2,386	$ 3,568	$ 4,143	$ 5,205	$ 4,500	$ 4,500
500320CITY VEHICLE REPAIRS	$ 7,508	$ 8,905	$ 5,868	$ 5,614	$ 3,912	$ 7,000	$ 7,000
500322TUITION/TRAINING	$ 944	$ 854	$ 788	$ 838	$ 2,011	$ 2,000	$ 2,000
500323ATHLETIC EQUIPMENT	$ 1,989	$ 2,878	$ 4,089	$ 7,339	$ 5,268	$ 9,000	$ 12,500
500324UNIFORMS/SAFETY EQUIPMENT	$ 309	$ 685	$ (319)	$ 87	$ -	$ 300	$ 300
500325CLOTHING/BOOT ALLOWANCE	$ 1,783	$ 1,701	$ 1,880	$ 1,655	$ 1,402	$ 2,300	$ 2,300
500329PROGRAM CLOTHING	$ 7,006	$ 6,199	$ 6,771	$ 6,704	$ 14,204	$ 9,500	$ 12,000
500330DUES & MEMBERSHIPS	$ 420	$ 460	$ 450	$ 340	$ 305	$ 500	$ 500
500332BOOKS/MANUALS	$ -	$ -	$ -	$ 15	$ 45	$ 300	$ 300
500333ELECTRICITY	$ 4,823	$ 4,877	$ 8,054	$ 10,516	$ 14,122	$ 15,000	$ 13,600
500334WATER	$ 1,368	$ 1,937	$ 1,524	$ 1,539	$ 1,309	$ 2,000	$ 2,000
500336TELEPHONE	$ 1,554	$ 1,629	$ 2,007	$ 3,934	$ 7,450	$ 5,500	$ 5,500
500337POSTAGE	$ 214	$ 197	$ 235	$ 345	$ 277	$ 2,000	$ 2,000
500338COPIER	$ 1,390	$ 1,400	$ 776	$ 213	$ -	$ 300	$ 300
500339TRAVEL	$ 772	$ 155	$ 1	$ 15	$ 400	$ 600	$ 600
500341ADVERTISING	$ 119	$ -	$ 426	$ 507	$ 208	$ 500	$ 500
500344PRINTING	$ 507	$ 724	$ 2,235	$ 2,733	$ 208	$ 4,000	$ 4,000
500350FURNITURE & FIXTURES	$ -	$ -	$ -	$ 350	$ -	$ 1,000	$ 1,000
500351BUILDING REPAIRS & MAINTENANCE	$ 5,463	$ 7,617	$ 3,575	$ 26,896	$ 23,213	$ 10,000	$ 10,000
500354RENTAL EQUIPMENT	$ 570	$ 3,225	$ (2,695)	$ 2,747	$ -	$ 1,000	$ 1,000

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

	2002 Actual	2003 Actual	2004 Actual	200 Actual	2006 Actual	2007 Budget	2008 Budget
500360COMPUTER SOFTWARE	$ 395	$ 299	$ -	$ -	$ -	$ -	$ -
500421SPECIAL PROGRAMS	$ 2,290	$ 3,815	$ 4,907	$ 9,179	$ 19,326	$ 20,000	$ 30,000
500428CONTRACTED SERVICES	$ 30,910	$ 24,619	$ 29,603	$ 44,611	$ 49,088	$ 65,600	$ 65,600
Subtotal - Parks & Recreation - Operating	**$ 109,120**	**$ 108,974**	**$ 102,897**	**$ 186,859**	**$ 205,291**	**$ 223,200**	**$ 238,600**
Total Parks and Recreation	**$ 408,307**	**$ 456,610**	**$ 485,750**	**$ 585,146**	**$ 638,351**	**$ 715,130**	**$ 894,989**

City of Saco, Maine
Education Department Narrative

Fiscal Year 2008 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 2007 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.

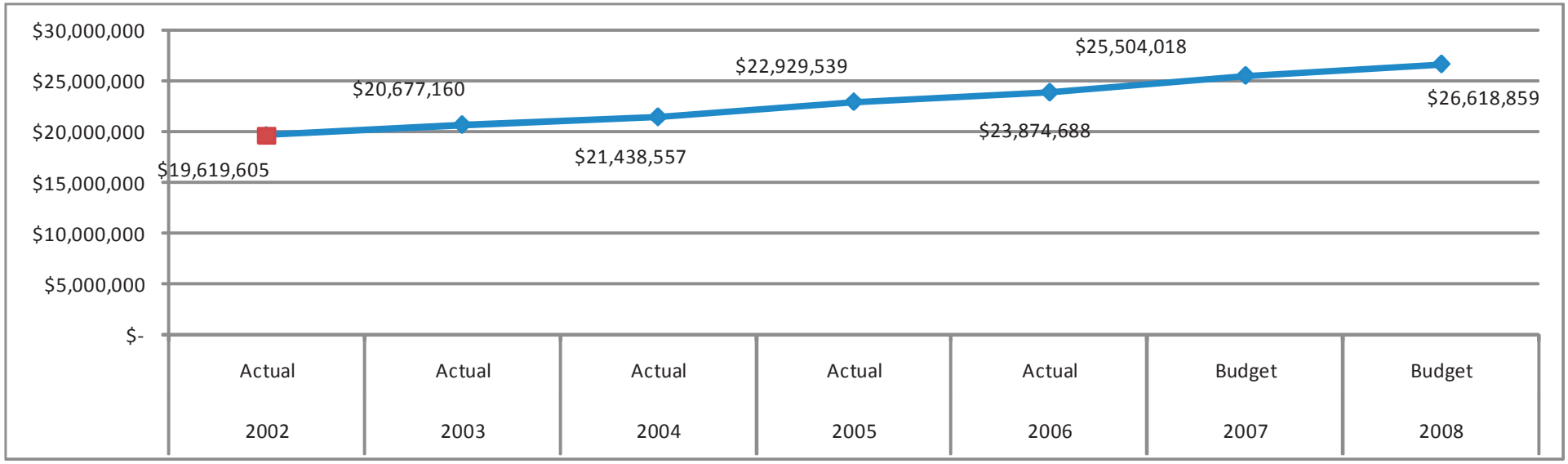
Expenditures:

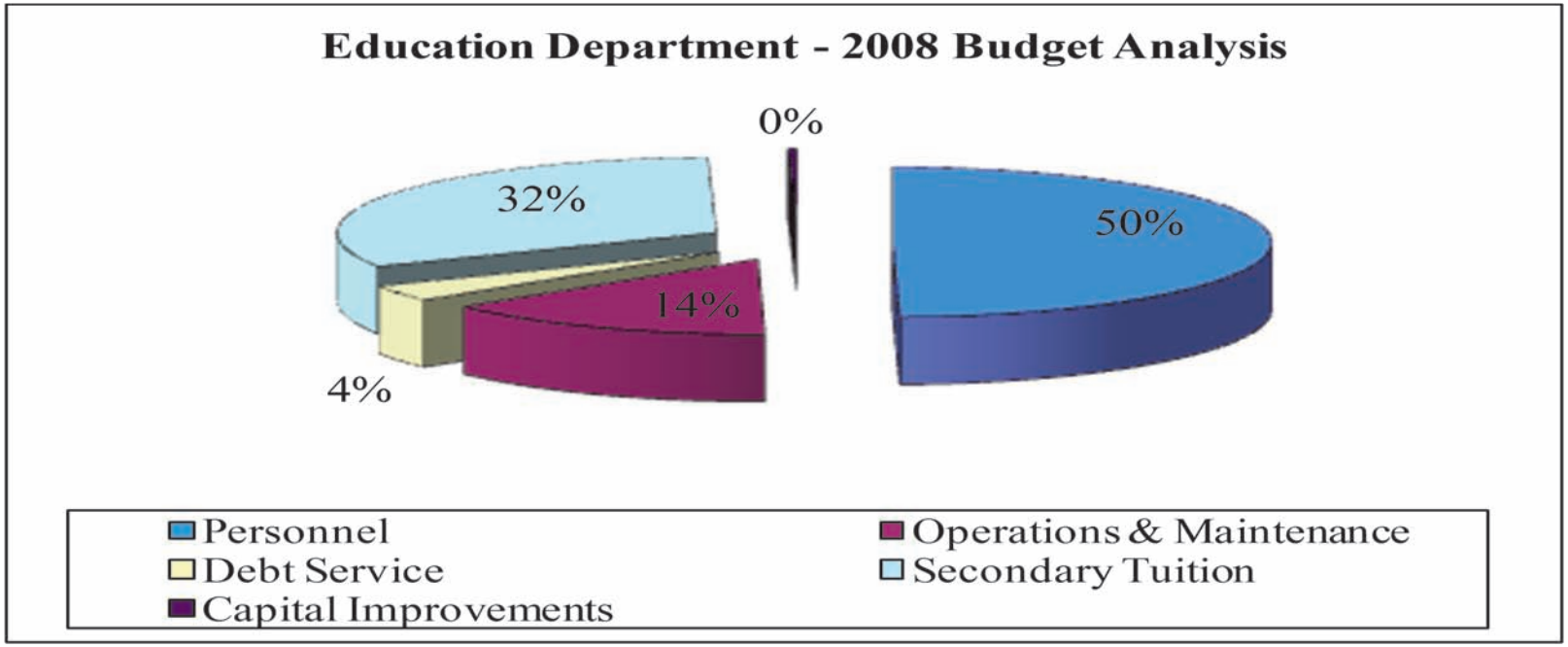
The expenditures within this department are related to the following activity centers:

- Education

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

City of Saco—Education Expense Analysis





Education Department							
Expenditure Analysis							
	2002	2003	2004	2005	2006	2007	2008
	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Personnel	$ 10,622,883	$10,639,941	$10,963,287	$ 11,489,838	$ 12,024,710	$ 13,237,276	$ 13,229,684
Operations & Maintenance	$ 1,682,151	$ 1,987,609	$ 2,129,779	$ 2,521,541	$ 2,779,170	$ 2,888,577	$ 3,830,0117
Debt Service	$ 544,260	$ 1,194,376	$ 1,030,411	$ 1,003,771	$ 975,882	$ 947,991	$ 918,602
Secondary Tuition	$ 6,361,673	$ 6,770,627	$ 7,120,327	$ 7,607,178	$ 8,008,780	$ 8,298,796	$ 8,540,562
Capital Improvements	$ 408,638	$ 84,607	$ 194,753	$ 307,211	$ 86,146	$ 131,378	$ 100,000
	$ 19,619,605	$20,677,160	$21,438,557	$ 22,929,539	$ 23,874,688	$ 25,504,018	$ 26,618,859

City of Saco, Maine
Education Department Narrative, Continued

EDUCATION		2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
VARIOUS	GROSS BUDGET K-12	$ 19,468,257	$ 20,559,009	$ 21,341,810	$ 22,826,500	$ 23,765,008	$ 25,382,138	$ 26,477,949
VARIOUS	CIP/YOUNG SCHOOL	$ 66,967	$ -	$ -	$ -	$ -	$ -	$ -
VARIOUS	BUILDING FEASIBILITY STUDY	$ -	$ 3,936	$ -	$ -	$ -	$ -	$ -
VARIOUS	ADULT ED - GROSS BUDGET	$ 84,301	$ 92,686	$ 96,747	$ 103,039	$ 109,680	$ 121,880	$ 140,910
	Subtotal Education K-12:	**$19,619,605**	**$20,655,631**	**$21,438,557**	**$22,826,500**	**$ 23,874,688**	**$25,504,018**	**$ 26,618,859**

City of Saco, Maine
Education Department Narrative, Continued

ORG #	OBJ #	ORG DESCRIPTN	OBJ DESCRIPTN	2004 Actual	2005 Actual	2006 Actual	2006 Budget	2007 Budget	2008 Budget
1050	110	Burns - Principal	Administration	$ 129,500	$ 133,020	$ 161,636	$ 137,588	$ 139,816	$ 145,409
1050	112	Burns - Principal	Secretary	$ 45,605	$ 46,256	$ 49,133	$ 49,231	$ 50,837	$ 52,958
1050	210	Burns - Principal	Health Insurance	$ 10,225	$ 19,416	$ 23,076	$ 23,076	$ 40,853	$ 26,328
1050	211	Burns - Principal	LTD Insurance	$ 704	$ 559	$ 704	$ 817	$ 796	$ 827
1050	212	Burns - Principal	Dental Insurance	$ 677	$ 732	$ 1,156	$ 776	$ 1,230	$ 2,118
1050	213	Burns - Principal	Life Insurance	$ 514	$ 260	$ 260	$ 260	$ 260	$ 260
1050	214	Burns - Principal	TSA	$ -	$ -	$ -	$ -	$ -	$ -
1050	220	Burns - Principal	Fica Taxes	$ 2,787	$ 2,684	$ 2,840	$ 3,052	$ 3,152	$ 3,283
1050	221	Burns - Principal	Medicare Taxes	$ 1,658	$ 1,642	$ 1,759	$ 1,775	$ 2,764	$ 2,876
1050	240	Burns - Principal	Unemployment Tax	$ 299	$ 350	$ 364	$ 360	$ 300	$ 240
1050	250	Burns - Principal	Workers Comp	$ 698	$ 601	$ 594	$ 986	$ 1,006	$ 973
1050	290	Burns - Principal	Other Emp. Benefits	$ 2,167	$ 2,538	$ 1,504	$ 3,045	$ 3,050	$ 1,410
1052	430	Burns - Principal	Repairs & Maint.	$ 5,339	$ 3,780	$ 4,064	$ 3,885	$ 3,860	$ 3,088
1052	442	Burns - Principal	Lease of Equipment	$ 3,138	$ 736	$ -	$ -	$ -	$ -
1052	530	Burns - Principal	Communciations	$ 5,473	$ 3,508	$ 4,795	$ 4,748	$ 4,748	$ 4,463
1052	531	Burns - Principal	School - Postage	$ 1,162	$ 1,160	$ 1,467	$ 1,400	$ 1,400	$ 1,316
1052	550	Burns - Principal	School - Printing	$ 806	$ 4,431	$ 2,639	$ 5,358	$ 5,358	$ 2,636
1052	580	Burns - Principal	Staff Travel	$ 452	$ 67	$ 877	$ 950	$ 950	$ 893
1052	610	Burns - Principal	General Supplies	$ 3,413	$ 4,110	$ 1,600	$ 4,002	$ 4,002	$ 1,882
1052	611	Burns - Principal	Computer Supplies	$ -	$ 169	$ 84	$ 250	$ 300	$ -
1052	640	Burns - Principal	Books	$ -	$ 501	$ 500	$ 500	$ 500	$ 1,974
1052	810	Burns - Principal	School Dues	$ 804	$ 1,307	$ 1,463	$ 1,662	$ 1,662	$ 1,719
1053	730	Burns - Principal	Equipment	$ -	$ 9,663	$ 6,572	$ 1,969	$ 2,000	$ -
1060	116	Burns - Custodians	Custodian Salary	$ 109,206	$ 124,321	$ 94,542	$ 100,526	$ 101,795	$ 106,350
1060	210	Burns - Custodians	Health Insurance	$ 19,922	$ 20,630	$ 22,759	$ 15,306	$ 24,281	$ 22,826
1060	220	Burns - Custodians	Fica Taxes	$ 6,227	$ 7,224	$ 5,696	$ 6,233	$ 6,311	$ 6,594
1060	221	Burns - Custodians	Medicare Taxes	$ 1,550	$ 1,638	$ 1,332	$ 1,458	$ 1,476	$ 1,542
1060	240	Burns - Custodians	Unemployment Tax	$ 376	$ 410	$ 274	$ 288	$ 240	$ 192
1060	250	Burns - Custodians	Workers Comp	$ 3,287	$ 3,698	$ 2,612	$ 4,439	$ 4,496	$ 5,307
1062	411	Burns - Custodians	Water & Sewer	$ 6,075	$ 5,579	$ 6,064	$ 6,074	$ 6,256	$ 5,881
1062	430	Burns - Custodians	Repairs & Maint.	$ 19,995	$ 39,753	$ 59,085	$ 53,120	$ 42,824	$ 33,106
1062	530	Burns - Custodians	Communication	$ -	$ -	$ -	$ -	$ -	$ -
1062	610	Burns - Custodians	General Supplies	$ 10,796	$ 17,906	$ 17,274	$ 15,830	$ 17,300	$ 17,531
1062	622	Burns - Custodians	School Electricity	$ 37,353	$ 37,584	$ 45,555	$ 38,000	$ 63,000	$ 65,032
1062	623	Burns - Custodians	Bottled Gas	$ -	$ -	$ -	$ -	$ -	$ -

City of Saco, Maine
Education Department Narrative, Continued

ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2004 School Actual	2005 School Actual	2006 School Actual	2006 School Budget	2007 School Budget	2008 School Budget
1062	624	Burns - Custodians	School Oil	$ 18,200	$ 35,139	$ 37,733	$ 35,800	$ 42,500	$ 57,750
1062	890	Burns - Custodians	Related Other	$ -	$ -	$ 68	$ -		$ -
1063	730	Burns - Custodians	Equipment	$ -	$ -	$ 2,000			$ -
1070	102	Burns - Instruction	Teachers Salary	$ 1,415,191	$ 1,348,796	$ 1,462,326	$ 1,487,929	$ 1,551,062	$ 1,608,370
1070	103	Burns - Instruction	Ed Tech Salaries	$ 29,701	$ 31,900	$ 15,972	$ 14,072	$ 16,713	$ 36,216
1070	105	Burns - Instruction	Team Leader	$ 10,313	$ 8,520	$ 11,048	$ 8,838	$ 11,434	$ 11,835
1070	210	Burns - Instruction	Health Insurance	$ 267,075	$ 283,291	$ 331,756	$ 311,277	$ 346,330	$ 393,340
1070	211	Burns - Instruction	LTD Insurance	$ 429	$ 403	$ 469	$ 606	$ 530	$ 1,094
1070	212	Burns - Instruction	Dental Insurance	$ 11,862	$ 12,023	$ 12,869	$ 13,439	$ 13,913	$ 14,379
1070	220	Burns - Instruction	Fica Taxes	$ 891	$ -	$ -	$ -	$ -	$ -
1070	221	Burns - Instruction	Medicare Taxes	$ 13,328	$ 13,767	$ 15,722	$ 16,187	$ 17,670	$ 18,550
1070	240	Burns - Instruction	Unemployment Tax	$ 2,197	$ 2,599	$ 2,732	$ 2,560	$ 2,064	$ 1,694
1070	250	Burns - Instruction	Workers Comp	$ 5,817	$ 4,667	$ 4,194	$ 7,971	$ 8,336	$ 8,116
1070	290	Burns - Instruction	Other Emp. Benefits	$ 5,397	$ 3,891	$ 9,799	$ 10,750	$ 10,750	$ 10,340
1072	430	Burns - Instruction	Repairs & Maint.	$ 6,283	$ 5,268	$ 4,757	$ 7,477	$ 3,369	$ 3,619
1072	442	Burns - Instruction	Lease of Equipment	$ 2,155	$ 1,718	$ -	$ -	$ -	$ -
1072	515	Burns - Instruction	Student Travel	$ -	$ 8,054	$ 10,175	$ 11,590	$ 11,590	$ 4,700
1072	610	Burns - Instruction	General Supplies	$ 15,750	$ 41,525	$ 26,680	$ 26,006	$ 24,564	$ 14,807
1072	611	Burns - Instruction	Computer Supplies	$ 4,200	$ 948	$ 1,073	$ 2,685	$ 2,000	$ 1,880
1072	640	Burns - Instruction	Books	$ 1,215	$ 7,193	$ 11,241	$ 12,937	$ 12,937	$ 12,438
1072	650	Burns - Instruction	AV Materials	$ 627	$ 1,637	$ 1,183	$ 3,084	$ 2,200	$ 2,042
1072	810	Burns - Instruction	Dues	$ -	$ 967	$ 1,250	$ 935	$ 948	$ 1,175
1072	890	Burns - Instruction	Related Other	$ -	$ -	$ 90	$ -	$ -	$ 940
1073	730	Burns - Instruction	Equipment	$ -	$ 4,391	$ 9,385	$ 4,205	$ 5,000	$ 6,580
1080	102	Burns - Guidance	Teachers Salary	$ 61,193	$ 50,071	$ 57,652	$ 57,232	$ 82,717	$ 68,385
1080	210	Burns - Guidance	Health Insurance	$ 16,661	$ 15,041	$ 10,310	$ 17,597	$ 12,088	$ 16,383
1080	211	Burns - Guidance	LTD Insurance	$ 37	$ 13	$ 13	$ 15	$ 16	$ -
1080	212	Burns - Guidance	Dental Insurance	$ 479	$ 524	$ 442	$ 582	$ 615	$ 635
1080	221	Burns - Guidance	Medicare Taxes	$ 730	$ 710	$ 770	$ 830	$ 1,199	$ 992
1080	240	Burns - Guidance	Unemployment Tax	$ 65	$ 132	$ 173	$ 140	$ 90	$ 96
1080	250	Burns - Guidance	Workers Comp	$ 241	$ 176	$ 157	$ 302	$ 437	$ 335
1080	290	Burns - Guidance	Other Emp. Benefits	$ 192	$ 350	$ 538	$ 600	$ 800	$ 2,773
1082	610	Burns - Guidance	General Supplies	$ 197	$ 543	$ 243	$ 278	$ 300	$ 470
1082	640	Burns - Guidance	Books	$ 190	$ 612	$ 517	$ 322	$ 300	$ 188
1082	650	Burns - Guidance	AV Materials	$ 100	$ 93	$ 250	$ 300	$ 600	$ 94
1083	730	Burns - Guidance	Equipment	$ -	$ -	$ -	$ -	$ -	$ -
1090	103	Burns - Library	Ed Tech Salaries	$ 27,816	$ 28,954	$ 30,525	$ 30,518	$ 31,664	$ 33,303
1090	210	Burns - Library	Health Insurance	$ -	$ -	$ -	$ -	$ -	$ -

City of Saco, Maine
Education Department Narrative, Continued

ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2004 School Actual	2005 School Actual	2006 School Actual	2006 School Budget	2007 School Budget	2008 School Budget
1090	212	Burns - Library	Dental Insurance	$ 374	$ 398	$ 415	$ 424	$ 448	$ 463
1090	220	Burns - Library	Fica Taxes	$ -	$ -	$ -	$ -	$ -	$ -
1090	221	Burns - Library	Medicare Taxes	$ 403	$ 420	$ 443	$ 443	$ 459	$ 483
1090	240	Burns - Library	Unemployment Tax	$ 125	$ 147	$ 150	$ 144	$ 120	$ 96
1090	250	Burns - Library	Workers Comp	$ 110	$ 95	$ 86	$ 161	$ 167	$ 163
1092	340	Burns - Library	Technical Services	$ 495	$ 495	$ 495	$ 550	$ 550	$ 517
1092	610	Burns - Library	General Supplies	$ 114	$ 434	$ 268	$ 350	$ 350	$ 329
1092	640	Burns - Library	Books	$ -	$ 7,363	$ 4,782	$ 7,500	$ 7,500	$ 7,050
1092	650	Burns - Library	AV Materials	$ 525	$ 84	$ 912	$ 1,000	$ 1,000	$ 940
1093	730	Burns - Library	Equipment	$ -	$ -	$ -	$ -	$ -	$ 1,015
1100	102	Burns - Sped	Teachers Salary	$ 279,782	$ 293,509	$ 286,590	$ 306,024	$ 312,463	$ 333,527
1100	103	Burns - Sped	Ed Tech Salaries	$ 196,447	$ 195,784	$ 202,983	$ 210,642	$ 220,217	$ 258,643
1100	105	Burns - Sped	Team Leader	$ -	$ 4,260	$ 2,210	$ 4,419	$ 2,287	$ 2,367
1100	210	Burns - Sped	Health Insurance	$ 108,127	$ 112,629	$ 115,964	$ 125,075	$ 132,502	$ 136,996
1100	211	Burns - Sped	LTD Insurance	$ 101	$ 99	$ 120	$ 145	$ 144	$ 242
1100	212	Burns - Sped	Dental Insurance	$ 5,191	$ 5,396	$ 5,037	$ 5,471	$ 5,832	$ 6,953
1100	220	Burns - Sped	Fica Taxes	$ 358	$ -	$ -	$ -	$ -	$ 1,499
1100	221	Burns - Sped	Medicare Taxes	$ 6,882	$ 6,780	$ 6,958	$ 7,556	$ 7,757	$ 8,620
1100	240	Burns - Sped	Unemployment Tax	$ 1,419	$ 1,680	$ 1,584	$ 1,653	$ 1,380	$ 1,170
1100	250	Burns - Sped	Workers Comp	$ 1,891	$ 1,641	$ 1,394	$ 2,751	$ 2,825	$ 2,913
1102	610	Burns - Sped	General Supplies	$ -	$ -	$ -	$ -	$ -	$ -
1102	640	Burns - Sped	Books	$ -	$ -	$ -	$ -	$ -	$ -
1102	650	Burns - Sped	AV Materials	$ -	$ -	$ -	$ -	$ -	$ -
1103	730	Burns - Sped	Equipment	$ -	$ -	$ -	$ -	$ -	$ -
1110	110	Fairfield - Principal	Administration	$ 68,000	$ 73,720	$ 76,195	$ 73,195	$ 78,757	$ 81,787
1110	112	Fairfield - Principal	Secretary	$ 25,182	$ 25,755	$ 26,840	$ 26,039	$ 26,940	$ 27,893
1110	210	Fairfield - Principal	Health Insurance	$ 12,348	$ 13,194	$ 14,659	$ 14,659	$ 15,392	$ 16,725
1110	211	Fairfield - Principal	LTD Insurance	$ 379	$ 399	$ 496	$ 600	$ 560	$ 582
1110	212	Fairfield - Principal	Dental Insurance	$ 669	$ 721	$ 759	$ 776	$ 820	$ 848
1110	213	Fairfield - Principal	Life Insurance	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130
1110	220	Fairfield - Principal	Fica Taxes	$ 53	$ 37	$ 50	$ -	$ -	$ -
1110	221	Fairfield - Principal	Medicare Taxes	$ 1,006	$ 1,078	$ 1,099	$ 1,061	$ 1,142	$ 1,186
1110	240	Fairfield - Principal	Unemployment Tax	$ 124	$ 148	$ 145	$ 144	$ 120	$ 96
1110	250	Fairfield - Principal	Workers Comp	$ 375	$ 336	$ 292	$ 524	$ 558	$ 538

City of Saco, Maine
Education Department Narrative, Continued

ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2004 School Actual	2005 School Actual	2006 School Actual	2006 School Budget	2007 School Budget	2008 School Budget
1110	290	Fairfield - Principal	Other Emp. Benefits	$ 290	$ 523	$ 893	$ 750	$ 1,500	$ 1,410
1112	340	Fairfield - Principal	Technical Services	$ 746	$ 960	$ 95	$ 1,000	$ 1,000	$ -
1112	430	Fairfield - Principal	Repairs & Maint.	$ 1,243	$ 688	$ 871	$ 2,300	$ 1,500	$ 1,877
1112	442	Fairfield - Principal	Lease of Equipment	$ 1,259	$ -	$ -	$ -	$ 538	$ -
1112	530	Fairfield - Principal	Communication	$ 3,021	$ 3,109	$ 2,259	$ 3,100	$ 3,300	$ 2,162
1112	531	Fairfield - Principal	Postage	$ 611	$ 440	$ 739	$ 900	$ 900	$ 846
1112	550	Fairfield - Principal	Printing & Binding	$ 75	$ 2,028	$ 1,659	$ 1,800	$ 1,000	$ 940
1112	580	Fairfield - Principal	Staff Travel	$ 82	$ 202	$ 394	$ 300	$ 300	$ 282
1112	610	Fairfield - Principal	General Supplies	$ 3,102	$ 3,698	$ 2,449	$ 2,500	$ 2,500	$ 2,350
1112	640	Fairfield - Principal	Books	$ 493	$ 519	$ 448	$ 500	$ 500	$ 705
1112	810	Fairfield - Principal	Dues	$ 791	$ 699	$ 766	$ 1,000	$ 1,225	$ 1,128
1113	730	Fairfield - Principal	Equipment	$ 119	$ 146	$ -	$ -	$ 2,500	$ 1,000
1120	116	Fairfield - Custodian	Custodian Salary	$ 78,040	$ 79,477	$ 84,340	$ 80,096	$ 86,767	$ 86,767
1120	210	Fairfield - Custodian	Health Insurance	$ 15,660	$ 16,421	$ 20,187	$ 15,306	$ 20,548	$ 22,329
1120	220	Fairfield - Custodian	Fica Taxes	$ 4,300	$ 4,359	$ 4,819	$ 4,966	$ 5,380	$ 5,380
1120	221	Fairfield - Custodian	Medicare Taxes	$ 1,111	$ 962	$ 1,127	$ 1,161	$ 1,258	$ 1,258
1120	240	Fairfield - Custodian	Unemployment Tax	$ 193	$ 218	$ 218	$ 216	$ 180	$ 144
1120	250	Fairfield - Custodian	Workers Comp	$ 2,360	$ 2,365	$ 2,369	$ 3,537	$ 3,832	$ 4,330
1122	411	Fairfield - Custodian	Water & Sewer	$ 2,270	$ 2,082	$ 1,703	$ 2,269	$ 2,337	$ 2,197
1122	430	Fairfield - Custodian	Repairs & Maint.	$ 7,638	$ 19,219	$ 35,884	$ 18,850	$ 29,550	$ 21,433
1122	530	Fairfield - Custodian	Communications	$ -	$ -	$ -	$ -	$ -	$ -
1122	610	Fairfield - Custodian	General Supplies	$ 6,223	$ 9,656	$ 13,572	$ 10,850	$ 13,000	$ 12,220
1122	622	Fairfield - Custodian	Electricity	$ 19,264	$ 19,923	$ 24,680	$ 18,000	$ 25,700	$ 24,857
1122	623	Fairfield - Custodian	Bottled Gas	$ -	$ -	$ -	$ -	$ -	$ -
1122	624	Fairfield - Custodian	Oil	$ 12,916	$ 24,273	$ 21,886	$ 24,860	$ 32,000	$ 36,960
1130	102	Fairfield - Instruction	Teachers Salary	$ 618,727	$ 658,075	$ 774,589	$ 685,661	$ 837,489	$ 841,971
1130	103	Fairfield - Instruction	Ed Tech Salaries	$ 35,286	$ 28,073	$ 34,497	$ 20,295	$ 37,006	$ 38,618
1130	210	Fairfield - Instruction	Health Insurance	$ 121,917	$ 131,412	$ 153,824	$ 131,815	$ 162,555	$ 175,589
1130	211	Fairfield - Instruction	LTD Insurance	$ 206	$ 220	$ 284	$ 308	$ 311	$ 622
1130	212	Fairfield - Instruction	Dental Insurance	$ 5,454	$ 5,936	$ 6,188	$ 6,175	$ 7,344	$ 8,271
1130	220	Fairfield - Instruction	Fica Taxes	$ -	$ -	$ -	$ -	$ -	$ -
1130	221	Fairfield - Instruction	Medicare Taxes	$ 7,363	$ 7,131	$ 9,061	$ 8,046	$ 10,348	$ 10,478
1130	240	Fairfield - Instruction	Unemployment Tax	$ 1,298	$ 1,439	$ 1,562	$ 1,303	$ 1,266	$ 1,088
1130	250	Fairfield - Instruction	Workers Comp	$ 2,608	$ 2,294	$ 2,239	$ 3,727	$ 4,617	$ 4,315
1130	290	Fairfield - Instruction	Other Emp. Benefits	$ 1,464	$ 2,472	$ 2,468	$ 2,500	$ 4,500	$ 5,170
1132	430	Fairfield - Instruction	Repairs & Maint.	$ 1,885	$ 2,418	$ 2,449	$ 2,550	$ 2,500	$ 2,837

City of Saco, Maine
Education Department Narrative, Continued

ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2004 School Actual	2005 School Actual	2006 School Actual	2006 School Budget	2007 School Budget	2008 School Budget
1132	442	Fairfield - Instruction	Lease of Equipment	$ 3,563	$ 1,112	$ -	$ -	$ -	$ -
1132	515	Fairfield - Instruction	Student Travel	$ -	$ 2,015	$ 3,669	$ 5,000	$ 5,000	$ 2,820
1132	580	Fairfield - Instruction	Staff Travel	$ 10	$ -	$ -	$ -	$ -	$ -
1132	610	Fairfield - Instruction	General Supplies	$ 9,125	$ 15,914	$ 20,390	$ 13,225	$ 10,000	$ 10,930
1132	611	Fairfield - Instruction	Computer Supplies	$ -	$ 1,462	$ 1,788	$ 1,950	$ 2,000	$ 1,334
1132	640	Fairfield - Instruction	Books	$ 2,341	$ 4,071	$ 8,259	$ 5,500	$ 7,250	$ 7,520
1132	650	Fairfield - Instruction	AV Materials	$ -	$ 36	$ 176	$ 200	$ 350	$ 94
1132	810	Fairfield - Instruction	Dues	$ 5,105	$ 300	$ 290	$ 350	$ 350	$ 564
1132	890	Fairfield - Instruction	Related Other	$ -	$ 3,937	$ 4,859	$ 8,000	$ 8,000	$ 3,384
1133	730	Fairfield - Instruction	Equipment	$ -	$ 316	$ 320	$ 100	$ -	$ -
1140	102	Fairfield - Guidance	Teachers Salary	$ 50,742	$ 51,055	$ 26,421	$ 26,421	$ 27,346	$ 28,303
1140	210	Fairfield - Guidance	Health Insurance	$ 5,298	$ 6,566	$ 1,227	$ -	$ -	$ -
1140	211	Fairfield - Guidance	LTD Insurance	$ -	$ -	$ -	$ -	$ -	$ -
1140	212	Fairfield - Guidance	Dental Insurance	$ 369	$ 361	$ 269	$ 194	$ 205	$ 212
1140	221	Fairfield - Guidance	Medicare Taxes	$ 759	$ 532	$ 400	$ 383	$ 397	$ 410
1140	240	Fairfield - Guidance	Unemployment Tax	$ 120	$ 144	$ 72	$ 72	$ 60	$ 48
1140	250	Fairfield - Guidance	Workers Comp	$ 211	$ 172	$ 86	$ 140	$ 144	$ 139
1142	610	Fairfield - Guidance	General Supplies	$ 434	$ 161	$ 521	$ 225	$ 140	$ 141
1142	640	Fairfield - Guidance	Books	$ 306	$ 350	$ 333	$ 450	$ 70	$ 141
1142	650	Fairfield - Guidance	AV Materials	$ -	$ -	$ -	$ 325	$ 90	$ -
1143	730	Fairfield - Guidance	Equipment	$ 56	$ 114	$ 63	$ 150	$ -	$ -
1150	103	Fairfield - Library	Ed Tech Salaries	$ 13,557	$ 13,832	$ 14,210	$ 14,210	$ 14,749	$ 15,185
1150	210	Fairfield - Library	Health Insurance	$ 4,352	$ 4,674	$ 5,194	$ 5,194	$ 5,453	$ 5,926
1150	212	Fairfield - Library	Dental Insurance	$ 186	$ 199	$ 207	$ 212	$ 224	$ 231
1150	220	Fairfield - Library	Fica Taxes	$ 811	$ 825	$ 845	$ 881	$ 914	$ 941
1150	221	Fairfield - Library	Medicare Taxes	$ 197	$ 189	$ 198	$ 206	$ 214	$ 220
1150	240	Fairfield - Library	Unemployment Tax	$ 62	$ 67	$ 64	$ 72	$ 60	$ 48
1150	250	Fairfield - Library	Workers Comp	$ 54	$ 48	$ 40	$ 75	$ 78	$ 74
1152	340	Fairfield - Library	Technical Services	$ -	$ 548	$ 450	$ 450	$ 450	$ 817
1152	610	Fairfield - Library	General Supplies	$ 353	$ -	$ 976	$ 225	$ 175	$ 282
1152	640	Fairfield - Library	Books	$ -	$ 2,593	$ 300	$ 1,000	$ 1,500	$ 1,645
1152	650	Fairfield - Library	AV Materials	$ 329	$ 318	$ 438	$ 500	$ -	$ -
1153	730	Fairfield - Library	Equipment	$ -	$ -	$ 150	$ 150	$ -	$ -
1160	102	Fairfield - Sped	Teachers Salary	$ 97,886	$ 142,467	$ 154,616	$ 154,616	$ 161,163	$ 170,568
1160	103	Fairfield - Sped	Ed Tech Salaries	$ 76,575	$ 67,287	$ 69,634	$ 82,970	$ 76,061	$ 83,177
1160	210	Fairfield - Sped	Health Insurance	$ 37,804	$ 53,417	$ 58,492	$ 64,218	$ 63,033	$ 62,565

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Education Department Narrative, Continued

ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2004 School Actual	2005 School Actual	2006 School Actual	2006 School Budget	2007 School Budget	2008 School Budget
1160	211	Fairfield - Sped	LTD Insurance	$ -	$ 25	$ 30	$ 36	$ 33	$ 164
1160	212	Fairfield - Sped	Dental Insurance	$ 2,064	$ 2,437	$ 2,928	$ 2,824	$ 2,759	$ 2,851
1160	220	Fairfield - Sped	Fica Taxes	$ 698	$ 707	$ -	$ 1,548	$ -	$ -
1160	221	Fairfield - Sped	Medicare Taxes	$ 2,511	$ 2,869	$ 2,940	$ 3,445	$ 3,440	$ 3,500
1160	240	Fairfield - Sped	Unemployment Tax	$ 513	$ 653	$ 652	$ 720	$ 540	$ 432
1160	250	Fairfield - Sped	Workers Comp	$ 692	$ 699	$ 630	$ 1,254	$ 1,253	$ 1,183
1162	610	Fairfield - Sped	General Supplies	$ -	$ -	$ -	$ -	$ -	$ -
1162	650	Fairfield - Sped	Books	$ -	$ -	$ -	$ -	$ -	$ -
1163	730	Fairfield - Sped	Equipment	$ -	$ -	$ -	$ -	$ -	$ -
1170	110	Middle - Principal	Administration	$ 127,535	$ 131,040	$ 135,088	$ 135,088	$ 139,816	$ 145,409
1170	112	Middle - Principal	Secretary	$ 59,403	$ 62,954	$ 73,682	$ 64,299	$ 66,560	$ 80,081
1170	210	Middle - Principal	Health Insurance	$ 27,189	$ 26,388	$ 29,318	$ 29,318	$ 30,784	$ 33,450
1170	211	Middle - Principal	LTD Insurance	$ 450	$ 566	$ 711	$ 817	$ 796	$ 827
1170	212	Middle - Principal	Dental Insurance	$ 1,359	$ 1,625	$ 1,880	$ 1,552	$ 1,844	$ 2,753
1170	213	Middle - Principal	Life Insurance	$ 359	$ 260	$ 260	$ 260	$ 260	$ 260
1170	214	Middle - Principal	TSA	$ -	$ -	$ -	$ -	$ -	$ -
1170	220	Middle - Principal	Fica Taxes	$ 3,602	$ 3,869	$ 4,310	$ 3,987	$ 4,127	$ 4,965
1170	221	Middle - Principal	Medicare Taxes	$ 2,705	$ 2,766	$ 2,923	$ 2,891	$ 2,992	$ 3,269
1170	240	Middle - Principal	Unemployment Tax	$ 409	$ 429	$ 445	$ 420	$ 354	$ 331
1170	250	Middle - Principal	Workers Comp	$ 747	$ 657	$ 582	$ 1,053	$ 1,090	$ 1,105
1170	290	Middle - Principal	Other Emp. Benefits	$ 1,269	$ 1,050	$ 1,662	$ 2,500	$ 2,500	$ 2,350
1172	430	Middle - Principal	Repairs & Maint.	$ 2,753	$ 2,731	$ 1,317	$ 4,000	$ 4,000	$ 1,880
1172	442	Middle - Principal	Lease of Equipment	$ 4,138	$ 936	$ -	$ -	$ -	$ -
1172	530	Middle - Principal	Communication	$ 6,395	$ 3,946	$ 11,858	$ 12,760	$ 13,000	$ 12,187
1172	531	Middle - Principal	Postage	$ 1,897	$ 2,496	$ 3,174	$ 2,875	$ 3,000	$ 4,700
1172	550	Middle - Principal	Printing & Binding	$ 1,848	$ 2,783	$ 753	$ 3,000	$ 3,300	$ 1,692
1172	580	Middle - Principal	Staff Travel	$ 584	$ 680	$ 818	$ 650	$ 750	$ 940
1172	610	Middle - Principal	General Supplies	$ 4,360	$ 3,087	$ 2,935	$ 5,600	$ 5,600	$ 2,820
1172	611	Middle - Principal	Computer Supplies	$ -	$ -	$ 1,898	$ -		$ -
1172	810	Middle - Principal	Dues	$ 1,591	$ 1,937	$ 1,942	$ 1,600	$ 1,700	$ 1,880
1173	730	Middle - Principal	Equipment	$ 2,000	$ 598	$ 2,026	$ 2,374	$ 2,500	$ 2,350
1180	116	Middle - Custodian	Custodian Salary	$ 112,703	$ 124,380	$ 131,532	$ 125,732	$ 133,973	$ 122,138
1180	210	Middle - Custodian	Health Insurance	$ 20,208	$ 22,116	$ 27,554	$ 26,040	$ 28,033	$ 28,255
1180	220	Middle - Custodian	Fica Taxes	$ 6,437	$ 7,173	$ 7,681	$ 7,795	$ 8,306	$ 7,573
1180	221	Middle - Custodian	Medicare Taxes	$ 1,753	$ 1,631	$ 1,796	$ 1,823	$ 1,943	$ 1,771

City of Saco, Maine
Education Department Narrative, Continued

ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2004 School Actual	2005 School Actual	2006 School Actual	2006 School Budget	2007 School Budget	2008 School Budget
1180	240	Middle - Custodian	Unemployment Tax	$ 337	$ 398	$ 377	$ 360	$ 300	$ 240
1180	250	Middle - Custodian	Workers Comp	$ 3,415	$ 3,690	$ 3,690	$ 5,552	$ 5,916	$ 6,095
1182	411	Middle - Custodian	Water & Sewer	$ 6,974	$ 7,849	$ 7,890	$ 8,109	$ 8,352	$ 7,851
1182	430	Middle - Custodian	Repairs & Maint.	$ 24,815	$ 33,956	$ 77,316	$ 47,740	$ 35,100	$ 36,143
1182	441	Middle - Custodian	Building Lease	$ 20,100	$ 18,489	$ 12,843	$ 12,821	$ 12,821	$ 12,821
1182	530	Middle - Custodian	Communications	$ -	$ -	$ 973	$ -	$ -	$ -
1182	610	Middle - Custodian	General Supplies	$ 16,588	$ 20,726	$ 23,528	$ 20,760	$ 22,368	$ 21,479
1182	622	Middle - Custodian	Electricity	$ 66,407	$ 69,046	$ 91,537	$ 70,000	$ 100,000	$ 98,117
1182	623	Middle - Custodian	Bottled Gas	$ 4,645	$ 1,674	$ 2,055	$ 5,850	$ 3,200	$ 3,008
1182	624	Middle - Custodian	Oil	$ 33,949	$ 55,043	$ 62,269	$ 68,000	$ 66,670	$ 80,850
1183	730	Middle - Custodian	Equipment	$ -	$ -	$ 2,581	$ -	$ -	$ -
1190	102	Middle - Instruction	Teachers Salary	$ 1,543,868	$ 1,666,062	$ 1,795,223	$ 1,831,400	$ 1,939,989	$ 2,068,344
1190	103	Middle - Instruction	Ed Tech Salaries	$ 31,234	$ 33,040	$ 37,204	$ 20,611	$ 55,833	$ 37,700
1190	105	Middle - Instruction	Team Leader	$ 20,520	$ 17,040	$ 23,200	$ 17,676	$ 18,295	$ 24,750
1190	119	Middle - Instruction	Summer Salaries	$ -	$ -	$ -	$ -	$ -	$ 2,500
1190	150	Middle - Instruction	School Stipend	$ 1,400	$ 1,454	$ 3,790	$ 5,600	$ 6,000	$ 18,400
1190	210	Middle - Instruction	Health Insurance	$ 328,432	$ 383,222	$ 397,148	$ 416,645	$ 426,085	$ 457,034
1190	211	Middle - Instruction	LTD Insurance	$ 651	$ 594	$ 751	$ 936	$ 877	$ 1,474
1190	212	Middle - Instruction	Dental Insurance	$ 13,369	$ 14,615	$ 15,919	$ 16,363	$ 18,132	$ 19,375
1190	220	Middle - Instruction	Fica Taxes	$ 87	$ 250	$ -	$ 19	$ 19	$ 521
1190	221	Middle - Instruction	Medicare Taxes	$ 16,081	$ 16,185	$ 19,031	$ 19,156	$ 22,307	$ 24,770
1190	240	Middle - Instruction	Unemployment Tax	$ 2,872	$ 3,350	$ 3,394	$ 3,193	$ 2,820	$ 2,280
1190	250	Middle - Instruction	Workers Comp	$ 6,531	$ 5,949	$ 5,236	$ 9,902	$ 10,667	$ 10,543
1190	290	Middle - Instruction	Other Emp. Benefits	$ 4,913	$ 8,828	$ 12,183	$ 12,000	$ 10,000	$ 5,640
1192	330	Middle - Instruction	Professional Service	$ 1,626	$ 622	$ 886	$ 2,000	$ 2,000	$ 4,418
1192	340	Middle - Instruction	Technical Services	$ 1,076	$ 2,107	$ -	$ -	$ -	$ -
1192	430	Middle - Instruction	Repairs & Maint.	$ 9,717	$ 9,932	$ 11,692	$ 2,955	$ 6,000	$ 7,638
1192	442	Middle - Instruction	Lease of Equipment	$ 2,143	$ 1,719	$ -	$ -	$ -	$ -
1192	515	Middle - Instruction	Student Travel	$ -	$ 1,847	$ 1,873	$ 3,365	$ 5,000	$ 2,350
1192	580	Middle - Instruction	Staff Travel	$ -	$ 294	$ 477	$ 1,500	$ 2,000	$ 1,880
1192	610	Middle - Instruction	General Supplies	$ 31,920	$ 55,416	$ 58,140	$ 57,001	$ 58,153	$ 56,456
1192	611	Middle - Instruction	Computer Supplies	$ -	$ 3,715	$ 3,750	$ 3,750	$ 4,000	$ 4,512
1192	640	Middle - Instruction	Books	$ 15,135	$ 7,891	$ 7,558	$ 10,883	$ 12,000	$ 4,536
1192	650	Middle - Instruction	AV Materials	$ -	$ 3,939	$ 345	$ 3,000	$ 3,000	$ 940
1192	810	Middle - Instruction	Dues	$ -	$ 780	$ 1,530	$ 1,900	$ 2,200	$ 2,115
1192	890	Middle - Instruction	Related Other	$ 264	$ 986	$ 735	$ 1,111	$ 1,500	$ 4,042
1193	730	Middle - Instruction	Equipment	$ 659	$ 29,675	$ 12,092	$ 22,552	$ 24,000	$ 13,491

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ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2004 School Actual	2005 School Actual	2006 School Actual	2006 School Budget	2007 School Budget	2008 School Budget
1200	102	Middle - Guidance	Teachers Salary	$ 82,602	$ 85,287	$ 93,755	$ 93,755	$ 97,036	$ 100,432
1200	210	Middle - Guidance	Health Insurance	$ 16,575	$ 17,751	$ 19,164	$ 19,058	$ 19,536	$ 21,228
1200	211	Middle - Guidance	LTD Insurance	$ 25	$ 25	$ 30	$ 36	$ 33	$ 33
1200	212	Middle - Guidance	Dental Insurance	$ 339	$ 361	$ 380	$ 388	$ 410	$ 424
1200	221	Middle - Guidance	Medicare Taxes	$ 1,192	$ 1,206	$ 1,305	$ 1,359	$ 1,407	$ 1,456
1200	240	Middle - Guidance	Unemployment Tax	$ 120	$ 144	$ 144	$ 144	$ 120	$ 96
1200	250	Middle - Guidance	Workers Comp	$ 329	$ 287	$ 262	$ 495	$ 512	$ 492
1202	610	Middle - Guidance	General Supplies	$ 1,046	$ 1,878	$ 1,773	$ 2,500	$ 2,500	$ 2,585
1202	640	Middle - Guidance	Books	$ 624	$ 111	$ 219	$ 300	$ 200	$ 188
1203	730	Middle - Guidance	Equipment	$ 250	$ -	$ -	$ -	$ -	$ -
1210	103	Middle - Library	Ed Tech Salaries	$ 18,182	$ 18,602	$ 19,382	$ 18,884	$ 19,590	$ 20,182
1210	210	Middle - Library	Health Insurance	$ 4,319	$ 4,675	$ 5,194	$ 5,194	$ 5,453	$ 5,926
1210	212	Middle - Library	Dental Insurance	$ 185	$ 199	$ 206	$ 212	$ 224	$ 231
1210	221	Middle - Library	Medicare Taxes	$ 264	$ 124	$ 179	$ 274	$ 284	$ 293
1210	240	Middle - Library	Unemployment Tax	$ 78	$ 73	$ 74	$ 72	$ 60	$ 48
1210	250	Middle - Library	Workers Comp	$ 72	$ 61	$ 55	$ 100	$ 103	$ 99
1212	340	Middle - Library	Technical Services	$ 495	$ 495	$ 525	$ 520	$ 1,000	$ 494
1212	610	Middle - Library	General Supplies	$ -	$ 1,009	$ 293	$ 400	$ 550	$ 842
1212	640	Middle - Library	Books	$ 2,310	$ 15,408	$ 10,767	$ 11,175	$ 12,000	$ 11,280
1212	650	Middle - Library	AV Materials	$ -	$ 542	$ 568	$ 1,000	$ 750	$ 982
1213	730	Middle - Library	Equipment	$ -	$ -	$ -	$ -	$ -	$ -
1220	102	Middle - Sped	Teachers Salary	$ 300,248	$ 321,216	$ 340,006	$ 378,098	$ 365,286	$ 395,281
1220	103	Middle - Sped	Ed Tech Salaries	$ 185,599	$ 188,303	$ 202,164	$ 237,305	$ 245,894	$ 230,617
1220	105	Middle - Sped	Team Leader	$ -	$ 2,130	$ 1,105	$ 2,210	$ 2,287	$ 2,287
1220	210	Middle - Sped	Health Insurance	$ 108,312	$ 118,668	$ 125,662	$ 152,925	$ 139,199	$ 173,967
1220	211	Middle - Sped	LTD Insurance	$ 138	$ 163	$ 186	$ 218	$ 196	$ 295
1220	212	Middle - Sped	Dental Insurance	$ 5,347	$ 5,729	$ 6,202	$ 7,154	$ 7,272	$ 7,283
1220	220	Middle - Sped	Fica Taxes	$ 4,181	$ 3,661	$ 3,141	$ 4,712	$ 4,901	$ 4,955
1220	221	Middle - Sped	Medicare Taxes	$ 6,955	$ 7,217	$ 7,679	$ 8,433	$ 8,895	$ 9,109
1220	240	Middle - Sped	Unemployment Tax	$ 1,410	$ 1,726	$ 1,764	$ 1,850	$ 1,500	$ 1,152
1220	250	Middle - Sped	Workers Comp	$ 1,902	$ 1,685	$ 1,529	$ 3,261	$ 3,239	$ 3,078
1222	610	Middle - Sped	General Supplies	$ -	$ -	$ -	$ -	$ -	$ -
1222	640	Middle - Sped	Books	$ -	$ -	$ -	$ -	$ -	$ -
1223	730	Middle - Sped	Equipment	$ -	$ -	$ -	$ -	$ -	$ -
1230	102	Middle - Athletic	Teacher Salary	$ 5,411	$ 4,827	$ 3,289	$ 5,008	$ 5,183	$ 5,338
1230	150	Middle - Athletic	School Stipend	$ -	$ 46,718	$ 47,972	$ 50,524	$ 52,289	$ 54,119

City of Saco, Maine
Education Department Narrative, Continued

ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2004 School Actual	2005 School Actual	2006 School Actual	2006 School Budget	2007 School Budget	2008 School Budget
1230	220	Middle - Athletic	Fica Taxes	$ -	$ 1,123	$ 425	$ 3,132	$ 3,242	$ 3,355
1230	221	Middle - Athletic	Medicare Taxes	$ 78	$ 715	$ 709	$ 805	$ 833	$ 862
1230	240	Middle - Athletic	Unemployment Tax	$ -	$ -	$ 172	$ 303	$ 261	$ 216
1230	250	Middle - Athletic	Workers Comp	$ -	$ 1	$ 150	$ 293	$ 303	$ 291
1232	330	Middle - Athletic	Professional Service	$ -	$ 4,172	$ 4,816	$ 9,700	$ 10,000	$ 9,400
1232	515	Middle - Athletic	Student Travel	$ -	$ 8,126	$ 8,968	$ 13,500	$ 14,500	$ 9,400
1232	530	Middle - Athletic	Communications	$ 36	$ 230	$ -	$ -	$ -	$ 564
1232	610	Middle - Athletic	General Supplies	$ 4,229	$ 4,425	$ 4,018	$ 1,990	$ 4,000	$ 4,644
1232	810	Middle - Athletic	Dues	$ -	$ 2,883	$ 2,380	$ 5,300	$ 5,000	$ 5,170
1240	150	Middle - CoCurr.	School Stipend	$ 1,650	$ 1,704	$ -	$ 1,768	$ 1,829	$ 1,893
1240	220	Middle - CoCurr.	Fica Taxes	$ -	$ -	$ -	$ 110	$ 113	$ 117
1240	221	Middle - CoCurr.	Medicare Taxes	$ 24	$ 25	$ -	$ 26	$ 27	$ 27
1240	240	Middle - CoCurr.	Unemployment Tax	$ -	$ -	$ -	$ 11	$ 9	$ 8
1240	250	Middle - CoCurr.	Workers Comp	$ -	$ -	$ -	$ 9	$ 10	$ 9
1240	610	Middle - CoCurr.	General Supplies	$ -	$ -	$ 782	$ 1,000	$ 1,000	$ 1,128
1242	430	Alternative Ed	Repairs & Maint.	$ -	$ -	$ -	$ -	$ -	$ -
1243	430	Alternative Ed	Repairs & Maint.	$ -	$ -	$ -	$ -	$ -	$ -
1250	102	Alternative Ed	Teachers Salary	$ 41,161	$ 45,884	$ 47,499	$ 47,499	$ 50,509	$ 71,147
1250	103	Alternative Ed	Ed Tech Salaries	$ 9,660	$ 17,499	$ 15,026	$ 18,598	$ 16,586	$ 15,022
1250	210	Alternative Ed	Health Insurance	$ 16,434	$ 17,974	$ 20,483	$ 19,442	$ 19,378	$ 11,413
1250	211	Alternative Ed	LTD Insurance	$ -	$ -	$ -	$ -	$ -	$ 33
1250	212	Alternative Ed	Dental Insurance	$ 517	$ 560	$ 613	$ 600	$ 634	$ 1,078
1250	221	Alternative Ed	Medicare Taxes	$ 734	$ 870	$ 867	$ 958	$ 973	$ 1,250
1250	240	Alternative Ed	Unemployment Tax	$ 96	$ 159	$ 140	$ 144	$ 120	$ 144
1250	250	Alternative Ed	Workers Comp	$ 202	$ 210	$ 176	$ 349	$ 353	$ 423
1252	320	Alternative Ed	Professional Education	$ -	$ -	$ 199	$ -	$ -	$ -
1252	430	Alternative Ed	Repairs & Maint.	$ 128	$ 444	$ 1,224	$ -	$ 479	$ 1,410
1252	442	Alternative Ed	Lease of Equipment	$ -	$ -	$ -	$ -	$ -	$ -
1252	530	Alternative Ed	Communication	$ 616	$ 406	$ 403	$ -	$ -	$ -
1252	550	Alternative Ed	Printing & Binding	$ -	$ -	$ 85	$ 85	$ 135	$ 107
1252	580	Alternative Ed	Staff Travel	$ (259)	$ (166)	$ -	$ 250	$ 250	$ 230
1252	610	Alternative Ed	General Supplies	$ 171	$ 968	$ 507	$ 800	$ 500	$ 705
1252	640	Alternative Ed	Books	$ -	$ 416	$ 197	$ 404	$ 300	$ 226
1252	650	Alternative Ed	AV Materials	$ -	$ -	$ -	$ 380	$ 380	$ 658

City of Saco, Maine
Education Department Narrative, Continued

ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2004 School Actual	2005 School Actual	2006 School Actual	2006 School Budget	2007 School Budget	2008 School Budget
1252	890	Alternative Ed	Related Other	$ -	$ -	$ 20	$ 1,750	$ 500	$ 818
1253	730	Alternative Ed	Equipment	$ -	$ -	$ -	$ -	$ -	$ -
1260	110	Young - Principal	Administration	$ 69,396	$ 75,280	$ 77,695	$ 74,695	$ 80,257	$ 83,287
1260	112	Young - Principal	Secretary	$ 19,980	$ 23,001	$ 22,462	$ 21,133	$ 21,879	$ 23,106
1260	210	Young - Principal	Health Insurance	$ 17,388	$ 12,563	$ 15,832	$ 15,832	$ 16,623	$ 16,725
1260	211	Young - Principal	LTD Insurance	$ 94	$ 328	$ 406	$ 488	$ 454	$ 471
1260	212	Young - Principal	Dental Insurance	$ 682	$ 721	$ 379	$ 776	$ 410	$ 848
1260	213	Young - Principal	Life Insurance	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130
1260	220	Young - Principal	Fica Taxes	$ 1,199	$ 1,420	$ 1,386	$ 1,310	$ 1,356	$ 1,433
1260	221	Young - Principal	Medicare Taxes	$ 1,294	$ 1,404	$ 1,438	$ 1,390	$ 1,481	$ 1,543
1260	240	Young - Principal	Unemployment Tax	$ 126	$ 154	$ 142	$ 144	$ 120	$ 96
1260	250	Young - Principal	Workers Comp	$ 358	$ 331	$ 284	$ 506	$ 540	$ 521
1260	290	Young - Principal	Other Emp. Benefits	$ 573	$ 551	$ 770	$ 2,700	$ 2,700	$ 1,598
1262	430	Young - Principal	Repairs & Maint.	$ 3,122	$ 2,119	$ 3,071	$ 1,071	$ 522	$ 832
1262	442	Young - Principal	Lease of Equipment	$ 3,114	$ 1,054	$ -	$ -	$ -	$ -
1262	530	Young - Principal	Communication	$ 2,265	$ 3,354	$ 2,012	$ 3,150	$ 3,150	$ 2,961
1262	531	Young - Principal	Postage	$ 536	$ 640	$ 607	$ 800	$ 800	$ 752
1262	550	Young - Principal	Printing & Binding	$ 447	$ 225	$ 1,014	$ 1,400	$ 1,400	$ 752
1262	580	Young - Principal	Staff Travel	$ 244	$ 230	$ 360	$ 300	$ 500	$ 470
1262	610	Young - Principal	General Supplies	$ 2,322	$ 4,426	$ 3,261	$ 3,500	$ 3,500	$ 3,290
1262	810	Young - Principal	Dues	$ 569	$ 648	$ 670	$ 1,000	$ 1,000	$ 940
1263	730	Young - Principal	Equipment	$ -	$ 1,240	$ 376	$ 1,105	$ 500	$ 562
1270	116	Young - Custodian	Custodian Salary	$ 54,820	$ 50,664	$ 64,458	$ 66,706	$ 53,456	$ 50,960
1270	210	Young - Custodian	Health Insurance	$ 9,745	$ 6,098	$ 7,805	$ 10,337	$ 7,922	$ 5,926
1270	220	Young - Custodian	Fica Taxes	$ 3,136	$ 2,680	$ 3,720	$ 4,136	$ 3,314	$ 3,160
1270	221	Young - Custodian	Medicare Taxes	$ 800	$ 587	$ 870	$ 967	$ 775	$ 739
1270	240	Young - Custodian	Unemployment Tax	$ 158	$ 191	$ 228	$ 216	$ 180	$ 144
1270	250	Young - Custodian	Workers Comp	$ 1,699	$ 1,453	$ 1,793	$ 2,946	$ 2,361	$ 2,543
1272	330	Young - Bldg Maint	Professional Service	$ 1,438	$ -	$ -	$ -	$ -	$ -
1272	411	Young - Custodian	Water & Sewer	$ 2,579	$ 724	$ 1,045	$ 3,350	$ 3,450	$ 3,243
1272	430	Young - Custodian	Repairs & Maint.	$ 11,336	$ 17,979	$ 6,470	$ 9,210	$ 17,443	$ 16,920
1272	441	Young - Custodian	Building Leases	$ 29,466	$ 104,439	$ 442,930	$ 456,870	$ 456,870	$ 456,870
1272	530	Young - Custodian	Communications	$ -	$ -	$ -	$ -	$ -	$ -
1272	610	Young - Custodian	General Supplies	$ 7,677	$ 10,394	$ 10,738	$ 10,200	$ 13,100	$ 11,374
1272	622	Young - Custodian	Electricity	$ 13,594	$ 15,107	$ 27,957	$ 20,000	$ 28,000	$ 27,944

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ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2004 School Actual	2005 School Actual	2006 School Actual	2006 School Budget	2007 School Budget	2008 School Budget
1272	623	Young - Custodian	Bottled Gas	$ 5,016	$ 21,237	$ 21,233	$ 15,000	$ 21,600	$ 26,600
1272	624	Young - Custodian	Oil	$ 8,894	$ -	$ -	$ -	$ -	$ -
1275	430	Young - Bldg Maint	Repairs & Maint.	$ 193,962	$ 40,341	$ -	$ -	$ -	$ -
1275	441	Young - Bldg Maint	Building Lease	$ 62,838	$ 31,419	$ -	$ -	$ -	$ -
1275	450	Young - Bldg Maint	Construction Services	$ 228,000	$ -	$ -	$ -	$ -	$ -
1275	515	Young - Bldg Maint	Student Travel	$ 150	$ -	$ -	$ -	$ -	$ -
1275	521	Young - Bldg Maint	Property Insurance	$ 10,375	$ -	$ -	$ -	$ -	$ -
1275	580	Young - Bldg Maint	Staff Travel	$ 272	$ -	$ -	$ -	$ -	$ -
1275	610	Young - Bldg Maint	General Supplies	$ 3,235	$ -	$ -	$ -	$ -	$ -
1275	890	Young - Bldg Maint	Related Other	$ -	$ 16,431	$ -	$ -	$ -	$ -
1276	730	Young - Bldg Maint	Equipment	$ -	$ 66,731	$ -	$ -	$ -	$ -
1280	102	Young - Instruction	Teachers Salary	$ 666,188	$ 663,920	$ 664,792	$ 682,622	$ 686,212	$ 745,295
1280	103	Young - Instruction	Ed Tech Salaries	$ 58,696	$ 58,256	$ 41,936	$ 44,792	$ 43,974	$ 44,784
1280	210	Young - Instruction	Health Insurance	$ 153,832	$ 145,262	$ 157,418	$ 150,278	$ 163,143	$ 176,869
1280	211	Young - Instruction	LTD Insurance	$ 253	$ 224	$ 254	$ 290	$ 295	$ 573
1280	212	Young - Instruction	Dental Insurance	$ 5,883	$ 6,138	$ 6,255	$ 6,310	$ 6,462	$ 7,641
1280	220	Young - Instruction	Fica Taxes	$ -	$ -	$ -	$ -	$ -	$ -
1280	221	Young - Instruction	Medicare Taxes	$ 4,841	$ 4,931	$ 6,111	$ 6,248	$ 6,615	$ 7,317
1280	240	Young - Instruction	Unemployment Tax	$ 1,264	$ 1,368	$ 1,374	$ 1,365	$ 1,079	$ 992
1280	250	Young - Instruction	Workers Comp	$ 2,896	$ 2,540	$ 1,953	$ 3,841	$ 3,855	$ 3,871
1280	290	Young - Instruction	Other Emp. Benefits	$ 912	$ 2,148	$ 2,454	$ 3,829	$ 3,850	$ 1,880
1282	430	Young - Instruction	Repairs & Maint.	$ 286	$ 700	$ 1,406	$ 2,750	$ 2,087	$ 3,016
1282	442	Young - Instruction	Lease of Equipment	$ 1,000	$ 100	$ -	$ -	$ -	$ -
1282	515	Young - Instruction	Student Travel	$ -	$ 1,119	$ 939	$ 1,455	$ 1,500	$ 1,410
1282	610	Young - Instruction	General Supplies	$ 10,469	$ 66,454	$ 12,098	$ 11,710	$ 12,500	$ 12,558
1282	611	Young - Instruction	Computer Supplies	$ -	$ 806	$ 1,230	$ 1,500	$ 1,500	$ 1,410
1282	640	Young - Instruction	Books	$ 3,103	$ 69,877	$ 4,101	$ 4,800	$ 4,526	$ 4,080
1282	650	Young - Instruction	AV Materials	$ -	$ -	$ -	$ 300	$ 100	$ -
1282	890	Young - Instruction	Related Other	$ 1,564	$ 2,852	$ 2,927	$ 2,500	$ 2,500	$ 3,008
1283	730	Young - Instruction	Equipment	$ -	$ 1,079	$ 2,807	$ 3,430	$ 1,650	$ 940
1290	102	Young - Guidance	Teachers Salary	$ 18,252	$ 12,401	$ 15,958	$ 18,150	$ 16,645	$ 17,227
1290	210	Young - Guidance	Health Insurance	$ 4,858	$ 3,030	$ 2,475	$ 3,349	$ 2,806	$ 12,223
1290	211	Young - Guidance	LTD Insurance	$ 11	$ 9	$ 13	$ 15	$ 16	$ -
1290	212	Young - Guidance	Dental Insurance	$ 140	$ 164	$ 189	$ 194	$ 205	$ 443
1290	221	Young - Guidance	Medicare Taxes	$ 295	$ 189	$ 218	$ 263	$ 241	$ 500
1290	240	Young - Guidance	Unemployment Tax	$ 5	$ 62	$ 36	$ 68	$ 30	$ 96
1290	250	Young - Guidance	Workers Comp	$ 82	$ 46	$ 44	$ 96	$ 88	$ 169

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ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2004 School Actual	2005 School Actual	2006 School Actual	2006 School Budget	2007 School Budget	2008 School Budget
1292	610	Young - Guidance	General Supplies	$ 311	$ 134	$ 350	$ 50	$ 50	$ 71
1292	640	Young - Guidance	Books	$ -	$ 80	$ -	$ 150	$ 100	$ 212
1292	650	Young - Guidance	AV Materials	$ -	$ -	$ -	$ 175	$ 200	$ 94
1300	102	Young - Library	Librarian	$ -	$ -	$ -	$ -	$ -	$ 17,221
1300	103	Young - Library	Ed Tech Salaries	$ 15,139	$ 14,789	$ 15,678	$ 15,135	$ 16,713	$ -
1300	210	Young - Library	Health Insurance	$ -	$ 3,895	$ 5,194	$ 5,194	$ 5,453	$ -
1300	212	Young - Library	Dental Insurance	$ -	$ 199	$ 207	$ 212	$ 224	$ -
1300	221	Young - Library	Medicare Taxes	$ 220	$ 213	$ 225	$ 219	$ 242	$ -
1300	240	Young - Library	Unemployment Tax	$ 54	$ 89	$ 74	$ 72	$ 60	$ -
1300	250	Young - Library	Workers Comp	$ 60	$ 49	$ 44	$ 80	$ 88	$ -
1302	610	Young - Library	General Supplies	$ 39	$ 52	$ 23	$ 50	$ 50	$ 94
1302	640	Young - Library	Books	$ -	$ 2,208	$ 2,721	$ 2,800	$ 2,800	$ 2,632
1302	650	Young - Library	AV Materials	$ -	$ -	$ -	$ -	$ -	$ -
1303	730	Young - Library	Equipment	$ -	$ -	$ -	$ -	$ -	$ -
1310	102	Young - Sped	Teachers Salary	$ 65,036	$ 116,550	$ 115,819	$ 120,650	$ 122,397	$ 135,512
1310	103	Young - Sped	Ed Tech Salaries	$ 41,490	$ 50,101	$ 44,897	$ 49,725	$ 70,079	$ 45,626
1310	210	Young - Sped	Health Insurance	$ 20,705	$ 15,809	$ 20,247	$ 17,793	$ 22,286	$ 30,142
1310	211	Young - Sped	LTD Insurance	$ -	$ -	$ -	$ -	$ -	$ 98
1310	212	Young - Sped	Dental Insurance	$ 1,216	$ 1,736	$ 2,054	$ 1,906	$ 2,125	$ 1,965
1310	220	Young - Sped	Fica Taxes	$ 157	$ 807	$ -	$ 780	$ 1,350	$ -
1310	221	Young - Sped	Medicare Taxes	$ 1,616	$ 2,215	$ 2,304	$ 2,470	$ 2,791	$ 2,627
1310	240	Young - Sped	Unemployment Tax	$ 304	$ 495	$ 454	$ 484	$ 420	$ 288
1310	250	Young - Sped	Workers Comp	$ 436	$ 533	$ 457	$ 900	$ 1,016	$ 888
1312	610	Young - Sped	General Supplies	$ -	$ -	$ -	$ -	$ -	$ -
1312	640	Young - Sped	Books	$ -	$ -	$ -	$ -	$ -	$ -
1320	103	Technology Support	Ed Tech Salaries	$ 33,101	$ 37,604	$ 37,924	$ 37,111	$ 38,150	$ 20,856
1320	109	Technology Support	Other Salaries	$ -	$ -	$ 24,464	$ 22,500	$ 27,830	$ 28,662
1320	110	Technology Support	Administrative Salary	$ 47,037	$ 43,868	$ 40,976	$ 48,576	$ 46,350	$ 50,985
1320	150	Technol. Support	Stipends	$ -	$ -	$ -	$ -	$ -	$ -
1320	210	Technology Support	Health Insurance	$ 12,612	$ 11,611	$ 15,966	$ 18,003	$ 18,947	$ 29,152
1320	211	Technology Support	LTD Insurance	$ -	$ -	$ -	$ -	$ -	$ -
1320	212	Technology Support	Dental Insurance	$ 579	$ 678	$ 1,019	$ 1,125	$ 1,189	$ 1,017
1320	220	Technology Support	Fica Taxes	$ 3,155	$ 2,689	$ 3,875	$ 4,407	$ 4,599	$ 4,938
1320	221	Technology Support	Medicare Taxes	$ 755	$ 653	$ 943	$ 1,031	$ 1,076	$ 1,191
1320	240	Technology Support	Unemployment Tax	$ 153	$ 140	$ 290	$ 209	$ 185	$ 150
1320	250	Technology Support	Workers Comp	$ 332	$ 276	$ 293	$ 571	$ 593	$ 492

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ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2004 School Actual	2005 School Actual	2006 School Actual	2006 School Budget	2007 School Budget	2008 School Budget
1320	290	Technology Support	Other Emp. Benefits	$ 2,395	$ 2,062	$ 2,213	$ 2,420	$ 278	$ -
1322	430	Technology Support	Repairs & Maint.	$ 4,376	$ 3,933	$ 22,751	$ 6,200	$ 8,132	$ 2,350
1322	442	Technology Support	Lease of Equipment	$ 41,548	$ 41,548	$ 20,289	$ 18,289	$ -	$ 30,261
1322	530	Technology Support	Communication	$ 1,053	$ 1,050	$ 2,199	$ 1,500	$ 1,300	$ 2,115
1322	531	Technology Support	Postage	$ -	$ 90	$ -	$ -	$ -	$ -
1322	580	Technology Support	Staff Travel	$ 359	$ 784	$ 2,336	$ 1,700	$ 2,000	$ 3,760
1322	610	Technology Support	General Supplies	$ 10,503	$ 3,481	$ 11,540	$ 7,300	$ 472	$ 564
1322	810	Technology Support	Dues	$ 25	$ 25	$ 45	$ 90	$ 7,888	$ 9,329
1323	730	Technology Support	Equipment	$ 5,103	$ 1,171	$ 13,482	$ 11,300	$ 10,030	$ 75,000
1325	320	Tech. Special Proj.	Professional Ed.	$ -	$ -	$ -	$ -	$ 14,000	$ 2,374
1325	442	Tech. Special Proj.	Lease Equipment	$ -	$ -	$ -	$ -	$ 16,208	$ -
1325	610	Tech. Special Proj.	General Supplies	$ -	$ -	$ 13,847	$ -	$ -	$ -
1326	730	Tech. Special Proj.	Equipment	$ -	$ -	$ 35,730	$ -	$ -	$ -
1330	102	DW - Health	Teacher Salary	$ 120,702	$ 127,483	$ 135,949	$ 135,776	$ 139,588	$ 145,649
1330	210	DW - Health	Health Insurance	$ 23,716	$ 26,969	$ 29,875	$ 29,710	$ 31,127	$ 33,822
1330	211	DW - Health	LTD Insurance	$ 25	$ 25	$ 30	$ 36	$ 33	$ 33
1330	212	DW - Health	Dental Insurance	$ 979	$ 1,065	$ 1,199	$ 1,164	$ 1,230	$ 1,271
1330	221	DW - Health	Medicare Taxes	$ 1,731	$ 1,771	$ 1,893	$ 1,969	$ 2,024	$ 2,112
1330	240	DW - Health	Unemployment Tax	$ 240	$ 216	$ 216	$ 216	$ 180	$ 144
1330	250	DW - Health	Workers Comp	$ 478	$ 428	$ 382	$ 717	$ 736	$ 714
1332	330	DW - Health	Professional Service	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 2,820
1332	340	DW - Health	Technical Service	$ 280	$ 280	$ 280	$ 2,350	$ 2,350	$ 470
1332	430	DW - Health	Repairs & Maint.	$ -	$ 493	$ 345	$ 675	$ 675	$ 724
1332	530	DW - Health	Communication	$ 160	$ 149	$ -	$ -	$ -	$ -
1332	580	DW - Health	Staff Travel	$ 90	$ 116	$ 255	$ 250	$ 250	$ 329
1332	610	DW - Health	General Supplies	$ 4,424	$ 4,738	$ 5,896	$ 5,800	$ 6,200	$ 6,392
1332	640	DW - Health	Books	$ 36	$ 407	$ 236	$ 850	$ 850	$ 724
1332	810	DW - Health	Dues	$ 608	$ 655	$ 654	$ 825	$ 825	$ 776
1333	730	DW - Health	Equipment	$ 312	$ 1,798	$ -	$ 1,013	$ 2,588	$ 2,820
1340	110	DW - Sch Comm	Administrative Salary	$ 1,750	$ 1,750	$ 1,500	$ 1,750	$ 1,750	$ 1,750
1340	220	DW - Sch Comm	Fica Taxes	$ 78	$ 93	$ 78	$ 109	$ 109	$ 109
1340	221	DW - Sch Comm	Medicare Taxes	$ 25	$ 25	$ 22	$ 25	$ 25	$ 25
1340	250	DW - Sch Comm	Workers Compensation	$ -	$ -	$ 9	$ -	$ -	$ 9
1342	330	DW - Sch Comm	Professional Service	$ 18,916	$ 51,331	$ 42,763	$ 29,500	$ 32,000	$ 43,000
1342	520	DW - Sch Comm	Insurance	$ 7,657	$ 8,813	$ 9,527	$ 10,000	$ 10,000	$ 12,000
1342	550	DW - Sch Comm	Printing & Binding	$ 269	$ -	$ -	$ 1,000	$ 1,000	$ 940
1342	810	DW - Sch Comm	Dues	$ 5,430	$ 4,167	$ 4,395	$ 5,569	$ 5,800	$ 5,452
1342	890	DW - Sch Comm	Related Other	$ 908	$ 823	$ 1,039	$ 1,000	$ 1,500	$ 1,410
1350	110	DW - Central Off	Administrative Salary	$ 139,185	$ 140,248	$ 141,909	$ 144,702	$ 152,357	$ 156,693

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ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2004 School Actual	2005 School Actual	2006 School Actual	2006 School Budget	2007 School Budget	2008 School Budget
1350	112	DW - Central Off	Secretary Salary	$ 101,944	$ 129,905	$ 134,641	$ 120,171	$ 144,956	$ 149,169
1350	210	DW - Central Off	Health Insurance	$ 33,356	$ 37,882	$ 47,766	$ 50,398	$ 62,223	$ 68,131
1350	211	DW - Central Off	LTD Insurance	$ 171	$ 221	$ 518	$ 580	$ 581	$ 571
1350	212	DW - Central Off	Dental Insurance	$ 2,022	$ 2,086	$ 2,747	$ 2,920	$ 3,044	$ 3,094
1350	213	DW - Central Off	Life Insurance	$ 834	$ 50	$ 117	$ 117	$ 117	$ 114
1350	214	DW - Central Off	TSA	$ -	$ -	$ -	$ -	$ -	$ -
1350	220	DW - Central Off	Fica Taxes	$ 8,799	$ 11,612	$ 11,633	$ 11,035	$ 12,894	$ 13,184
1350	221	DW - Central Off	Medicare Taxes	$ 3,491	$ 3,921	$ 4,012	$ 3,809	$ 4,232	$ 4,283
1350	240	DW - Central Off	Unemployment Tax	$ 479	$ 636	$ 436	$ 416	$ 416	$ 370
1350	250	DW - Central Off	Workers Comp	$ 953	$ 920	$ 807	$ 1,406	$ 1,852	$ 1,499
1350	290	DW - Central Off	Other Emp. Benefits	$ -	$ -	$ 556	$ 4,486	$ 5,432	$ 826
1352	330	DW - Central Off	Professional Service	$ 5,426	$ -	$ 14,361	$ -	$ -	$ -
1352	430	DW - Central Off	Repairs & Maint.	$ 21,414	$ 21,808	$ 21,510	$ 22,500	$ 22,999	$ 23,662
1352	442	DW - Central Off	Lease of Equipment	$ 990	$ 26,325	$ 27,724	$ 30,470	$ 30,470	$ 29,111
1352	530	DW - Central Off	Communication	$ 9,202	$ 8,682	$ 6,167	$ 8,550	$ 8,550	$ 6,784
1352	531	DW - Central Off	Postage	$ 8,129	$ 7,505	$ 4,801	$ 6,750	$ 7,650	$ 5,281
1352	540	DW - Central Off	Advertising	$ 10,313	$ 8,863	$ 13,481	$ 18,000	$ 9,000	$ 14,828
1352	550	DW - Central Off	Printing & Binding	$ -	$ -	$ -	$ -	$ -	$ -
1352	580	DW - Central Off	Staff Travel	$ 2,692	$ 2,443	$ 792	$ 2,677	$ 2,678	$ 878
1352	610	DW - Central Off	General Supplies	$ 7,091	$ 8,731	$ 8,360	$ 9,450	$ 9,450	$ 9,195
1352	622	DW - Central Off	Electricity	$ -	$ -	$ -	$ -	$ -	$ -
1352	623	DW - Central Off	Bottled Gas	$ -	$ -	$ -	$ -	$ -	$ -
1352	640	DW - Central Off	Books	$ 513	$ 31	$ 611	$ 540	$ 540	$ 672
1352	810	DW - Central Off	Dues	$ 3,801	$ 3,228	$ 1,393	$ 2,419	$ 2,977	$ 1,983
1352	890	DW - Central Off	Related Other	$ 1,327	$ 3,598	$ 1,094	$ 1,980	$ 1,980	$ 1,203
1353	730	DW - Central Off	Equipment	$ 4,353	$ 1,671	$ 3,272	$ 3,510	$ 3,510	$ 3,510
1360	110	DW - Central Off	Administrative Salary	$ 80,993	$ 82,662	$ 49,727	$ 48,591	$ 51,936	$ 53,327
1360	116	DW - Custodian	Custodian Salary	$ -	$ 5,091	$ 101,217	$ 64,584	$ 81,267	$ 82,315
1360	118	DW - Custodian	Custodian Substitute	$ 10,701	$ 22,110	$ 9,543	$ 27,000	$ 27,000	$ 27,000
1360	119	DW - Custodian	Summer Salary	$ 5,622	$ 2,546	$ 8,444	$ 9,300	$ 9,300	$ 7,639
1360	210	DW - Custodian	Health Insurance	$ 4,731	$ 4,980	$ 16,820	$ 10,337	$ 15,763	$ 21,293
1360	212	DW - Custodian	Dental Insurance	$ 226	$ 325	$ 342	$ 349	$ 369	$ 381
1360	220	DW - Custodian	Fica Taxes	$ 5,758	$ 6,697	$ 10,339	$ 9,267	$ 10,509	$ 10,558
1360	221	DW - Custodian	Medicare Taxes	$ 1,390	$ 1,543	$ 2,418	$ 2,167	$ 2,458	$ 2,470
1360	240	DW - Custodian	Unemployment Tax	$ 187	$ 306	$ 463	$ 427	$ 411	$ 277
1360	250	DW - Custodian	Workers Comp	$ 3,070	$ 2,726	$ 5,251	$ 6,601	$ 5,465	$ 8,497

City of Saco, Maine
Education Department Narrative, Continued

ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2004 School Actual	2005 School Actual	2006 School Actual	2006 School Budget	2007 School Budget	2008 School Budget
1360	290	DW - Custodian	Other Emp. Benefits	$ -	$ -	$ 1,488	$ 1,000	$ 1,000	$ -
1362	411	DW - Custodian	Water & Sewer	$ 161	$ 782	$ 3,097	$ 1,080	$ 1,040	$ 1,040
1362	420	DW - Custodian	Trash Disposal	$ 7,704	$ 9,581	$ 10,428	$ 7,000	$ 10,000	$ 10,000
1362	430	DW - Custodian	Repairs & Maint.	$ 99,465	$ 137,909	$ 100,851	$ 82,236	$ 92,280	$ 98,912
1362	431	DW - Custodian	Energy Management	$ 78,951	$ 79,775	$ 12,356	$ 18,535	$ -	$ -
1362	441	DW - Custodian	Building Lease	$ 37,800	$ 37,800	$ 37,800	$ 37,800	$ 37,800	$ 37,800
1362	520	DW - Custodian	Insurance	$ 27,433	$ 28,446	$ 29,501	$ 42,435	$ 42,435	$ 32,000
1362	530	DW - Custodian	Communication	$ 1,343	$ 1,291	$ 2,633	$ 1,452	$ 1,564	$ 1,692
1362	580	DW - Custodian	Staff Travel	$ 814	$ 1,427	$ 983	$ 1,300	$ 1,800	$ 1,692
1362	610	DW - Custodian	General Supplies	$ 3,638	$ 4,743	$ 5,088	$ 4,750	$ 5,400	$ 6,275
1362	622	DW - Custodian	Electricity	$ 8,465	$ 10,078	$ 12,035	$ 6,600	$ 9,580	$ 10,133
1362	623	DW - Custodian	Bottled Gas	$ 464	$ 2,000	$ 4,152	$ 2,500	$ 3,750	$ -
1362	624	DW - Custodian	Oil	$ 2,413	$ 5,002	$ 6,111	$ 4,500	$ 6,890	$ 6,930
1362	810	DW - Custodian	Sch Dues	$ -	$ -	$ -	$ -	$ 125	$ 127
1362	890	DW - Custodian	Related Other	$ 2,690	$ 17,635	$ 7,506	$ 7,400	$ 5,600	$ 22,853
1363	730	DW - Custodian	Equipment	$ 2,758	$ 33,355	$ 36,811	$ 15,650	$ 10,600	$ 11,998
1370	109	DW - Transportation	Other Salaries	$ -	$ -	$ -	$ -	$ -	$ 12,246
1370	110	DW - Transportation	Administrative Salary	$ 29,297	$ 30,381	$ 28,711	$ 31,432	$ 32,375	$ 33,372
1370	112	DW - Transportation	Secretary Salary	$ -	$ -	$ -	$ -	$ -	$ 26,780
1370	117	DW - Transportation	Bus Drivers	$ 296,400	$ 323,263	$ 316,202	$ 332,821	$ 341,039	$ 338,816
1370	118	DW - Transportation	Substitute Salary	$ -	$ -	$ -	$ 13,000	$ 12,000	$ 12,000
1370	119	DW - Transportation	Summer Salary	$ -	$ -	$ 18,698	$ 19,668	$ 22,345	$ 29,295
1370	160	DW - Transportation	S&B Reimbursemt	$ -	$ -	$ -	$ -	$ -	$ -
1370	210	DW - Transportation	Health Insurance	$ 63,845	$ 83,030	$ 90,735	$ 96,341	$ 103,606	$ 125,372
1370	212	DW - Transportation	Dental Insurance	$ 4,539	$ 5,895	$ 6,535	$ 6,362	$ 7,131	$ 9,701
1370	220	DW - Transportation	Fica Taxes	$ 19,705	$ 21,417	$ 21,689	$ 24,609	$ 25,281	$ 28,055
1370	221	DW - Transportation	Medicare Taxes	$ 4,740	$ 4,923	$ 5,072	$ 5,755	$ 5,913	$ 6,562
1370	240	DW - Transportation	Unemployment Tax	$ 1,062	$ 1,383	$ 1,289	$ 1,631	$ 1,316	$ 1,125
1370	250	DW - Transportation	Workers Comp	$ 21,054	$ 17,115	$ 18,326	$ 37,390	$ 35,532	$ 37,979
1370	290	DW - Transportation	Other Emp. Benefits	$ -	$ -	$ 1,990	$ 2,000	$ 1,300	$ -
1372	330	DW - Transportation	Professional Service	$ 2,297	$ 2,251	$ 4,001	$ 3,238	$ 3,343	$ 3,032
1372	340	DW - Transportation	Technical Service	$ 2,408	$ 504	$ 1,810	$ 2,650	$ 3,000	$ 4,136
1372	430	DW - Transportation	Repairs & Maint.	$ 76,098	$ 37,274	$ 52,290	$ 75,300	$ 78,975	$ 56,870
1372	442	DW - Transportation	Lease of Equipment	$ 18,500	$ -	$ -	$ -	$ -	$ -
1372	512	DW - Transportation	Student Travel	$ 10,049	$ 38,328	$ 14,928	$ 16,000	$ 16,000	$ 16,920
1372	520	DW - Transportation	Insurance	$ 14,616	$ 14,465	$ 14,818	$ 16,400	$ 19,000	$ 18,800
1372	530	DW - Transportation	Communication	$ 2,964	$ 3,276	$ 3,005	$ 3,050	$ 3,250	$ 3,892
1372	580	DW - Transportation	Staff Travel	$ 1,354	$ 1,842	$ 1,943	$ 1,500	$ 1,500	$ 564
1372	581	DW - Transportation	Staff In Service	$ 1,452	$ 1,057	$ 1,148	$ 1,560	$ 1,700	$ 1,692
1372	610	DW - Transportation	General Supplies	$ 5,570	$ 11,179	$ 9,238	$ 11,700	$ 12,000	$ 13,724

City of Saco, Maine
Education Department Narrative, Continued

ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2004 School Actual	2005 School Actual	2006 School Actual	2006 School Budget	2007 School Budget	2008 School Budget
1372	620	DW - Transportation	Utilities	$ 692	$ 561	$ 302	$ 3,550	$ 3,550	$ 940
1372	626	DW - Transportation	Motor Fuel	$ 32,786	$ 38,333	$ 54,466	$ 65,700	$ 122,590	$ 95,000
1372	810	DW - Transportation	Dues	$ 100	$ 75	$ 75	$ 150	$ 160	$ 150
1372	890	DW - Transportation	Related Other	$ 217	$ 149	$ 1,087	$ 1,000	$ 1,000	$ 818
1373	730	DW - Transportation	Equipment	$ 4,773	$ 907	$ 752	$ -	$ -	$ 2,397
1373	732	DW - Transportation	Vehicle Purchase	$ 161,670	$ 140,500	$ -	$ 72,000	$ 62,000	$ 17,500
1375	430	Capital Maint.	Repairs & Maint.	$ 12,700	$ 90,582	$ 84,238	$ 100,000	$ 100,000	$ 100,000
1376	730	Capital Maint.	School-Equipment	$ -	$ 9,418	$ 1,908	$ -		$ -
1380	830	DW - Debt Service	Interest	$ 379,433	$ 352,793	$ 324,903	$ 323,403	$ 297,012	$ 267,623
1380	910	DW - Debt Service	Principal	$ 650,979	$ 650,979	$ 650,979	$ 650,979	$ 650,979	$ 650,979
1390	104	DW - Instruction	Teachers Substitute Salary	$ 187,549	$ 272,683	$ 164,872	$ 175,000	$ 175,000	$ 165,000
1390	106	DW - Instruction	Tutor Salary	$ 463	$ -	$ 260	$ 2,000	$ 2,000	$ 2,000
1390	109	DW - Instruction	Other Salaries	$ -	$ 3,797	$ -	$ -	$ -	$ -
1390	112	DW - Instruction	Secretary Salary	$ 8,800	$ 10,474	$ 10,476	$ 9,946	$ 9,270	$ 13,500
1390	119	DW - Instruction	Summer Workers	$ -	$ -	$ -	$ -	$ -	$ 17,000
1390	125	DW - Instruction	S&B Adjustment	$ -	$ 53	$ 446	$ 87,000	$ 43,802	$ 51,528
1390	150	DW - Instruction	Stipends	$ -	$ -	$ 7,502	$ -	$ 5,500	$ -
1390	210	DW - Instruction	Health Insurance	$ -	$ -	$ 495	$ -	$ -	$ -
1390	212	DW - Instruction	Dental Insurance	$ -	$ -	$ 20	$ -	$ -	$ -
1390	220	DW - Instruction	Fica Taxes	$ 701	$ 1,220	$ 759	$ 617	$ 575	$ 558
1390	221	DW - Instruction	Medicare Taxes	$ 2,914	$ 4,489	$ 2,735	$ 2,711	$ 2,781	$ 2,864
1390	240	DW - Instruction	Unemployment Tax	$ 978	$ 1,750	$ 1,097	$ 1,122	$ 931	$ 793
1390	250	DW - Instruction	Workers Comp	$ 796	$ 985	$ 544	$ 987	$ 1,012	$ 968
1390	260	DW - Instruction	Tuition Reimbursement	$ 40,796	$ 44,510	$ 50,519	$ 49,000	$ 49,000	$ 27,347
1390	290	DW - Instruction	Other Emp. Benefits	$ -	$ -	$ -	$ -	$ -	$ -
1392	330	DW - Instruction	Professional Service	$ 490	$ 482	$ 47,814	$ 37,923	$ 53,408	$ 63,000
1392	430	DW - Instruction	Repairs & Maint.	$ -	$ -	$ -	$ -	$ -	$ -
1392	442	DW - Instruction	Lease of Equipment	$ 19,901	$ -	$ -	$ -	$ -	$ -
1392	561	DW - Instruction	Tuition - Public	$ -	$ -	$ -		$ -	$ -
1392	580	DW - Instruction	Staff Travel	$ -	$ -	$ -	$ -	$ -	$ -
1392	610	DW - Instruction	General Supplies	$ -	$ 1,250	$ 339	$ -	$ 3,100	$ 1,974
1392	640	DW - Instruction	Books	$ 101,394	$ 176,847	$ 101,683	$ 150,000	$ 45,000	$ 42,300
1392	890	DW - Instruction	Related Other	$ 3,777	$ 2,804	$ 7,004	$ 9,200	$ 100	$ 145,100
1400	102	DW - ESL	Teachers Salary	$ 44,204	$ 21,318	$ 35,071	$ 35,071	$ 37,206	$ 38,508
1400	103	DW - ESL	EdTch Sal	$ -	$ -	$ 7,471	$ -	$ 13,466	$ 14,760
1400	150	DW - ESL	School Stipends	$ -	$ -	$ 375	$ -	$ -	$ -
1400	210	DW - ESL	Health Insurance	$ 12,899	$ 4,251	$ 3,869	$ 3,848	$ 9,942	$ 10,666
1400	211	DW - ESL	LTD Insurance	$ 25	$ 12	$ 8	$ -	$ 26	$ 26
1400	212	DW - ESL	Dental Insurance	$ 368	$ 212	$ 304	$ 310	$ 738	$ 763
1400	221	DW - ESL	Medicare Taxes	$ 671	$ 315	$ 581	$ 509	$ 735	$ 772

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ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2004 School Actual	2005 School Actual	2006 School Actual	2006 School Budget	2007 School Budget	2008 School Budget
1400	240	DW - ESL	Unemployment Tax	$ 74	$ 93	$ 119	$ 72	$ 120	$ 96
1400	250	DW - ESL	Workers Comp	$ 188	$ 79	$ 119	$ 185	$ 268	$ 261
1400	290	DW - ESL	Other Emp. Benefits	$ 179	$ 10	$ 85	$ 250	$ 250	$ 235
1402	330	DW - ESL	Professional Service	$ -	$ -	$ -	$ -	$ -	$ -
1402	580	DW - ESL	Staff Travel	$ 207	$ 289	$ 340	$ 200	$ 300	$ 329
1402	610	DW - ESL	General Supplies	$ 218	$ 230	$ 182	$ 250	$ 240	$ 226
1402	640	DW - ESL	Books	$ 586	$ 873	$ 157	$ 250	$ 410	$ 385
1402	650	DW - ESL	AV Materials	$ 306	$ 184	$ 165	$ 250	$ 400	$ 376
1402	810	DW - ESL	Dues	$ -	$ 75	$ 50	$ 50	$ 75	$ 71
1402	890	DW - ESL	Related Other	$ 541	$ 408	$ 175	$ 800	$ 400	$ 423
1403	730	DW - ESL	Equipment	$ -	$ -	$ -	$ -	$ -	$ -
1410	102	DW - Prof Dev.	Teachers Salary	$ -	$ -	$ -	$ -	$ -	$ -
1410	104	DW - Prof Dev.	Teachers Substitute	$ 600	$ 7,470	$ 7,000	$ 7,000	$ 7,000	$ -
1410	110	DW - Prof Dev.	Administrative Salary	$ 56,547	$ 59,028	$ 58,361	$ 55,800	$ 67,139	$ 69,087
1410	112	DW - Prof Dev.	Secretary Salary	$ -	$ 244	$ 172	$ -	$ -	$ -
1410	150	DW - Prof Dev.	School Stipends	$ 12,500	$ 18,926	$ 20,310	$ 34,000	$ 34,000	$ 34,250
1410	210	DW - Prof Dev.	Health Insurance	$ 4,479	$ 4,675	$ -	$ 5,194	$ -	$ -
1410	211	DW - Prof Dev.	LTD Insurance	$ 230	$ 242	$ 23	$ 337	$ 33	$ 33
1410	212	DW - Prof Dev.	Dental Insurance	$ 310	$ 325	$ 287	$ 349	$ 369	$ 381
1410	213	DW - Prof Dev.	Life Insurance	$ 117	$ 117	$ 99	$ 117	$ 117	$ 117
1410	220	DW - Prof Dev.	Fica Taxes	$ 12	$ 20	$ 11	$ -	$ -	$ -
1410	221	DW - Prof Dev.	Medicare Taxes	$ 950	$ 1,063	$ 1,091	$ 1,404	$ 1,568	$ 1,499
1410	240	DW - Prof Dev.	Unemployment Tax	$ 71	$ 70	$ 136	$ 179	$ 160	$ 102
1410	250	DW - Prof Dev.	Workers Compensation	$ 280	$ 278	$ 221	$ 511	$ 571	$ 507
1410	290	DW - Prof Dev.	Other Emp. Benefits	$ 1,410	$ 38,698	$ 41,133	$ 33,300	$ 20,300	$ 18,894
1412	320	DW - Prof Dev.	Professional Education	$ -	$ 4,482	$ 4,218	$ 5,000	$ 13,000	$ 14,100
1412	330	DW - Prof Dev.	Other Prof. Services	$ -	$ 1,000	$ -	$ -	$ -	$ -
1412	442	DW - Prof Dev.	Lease of Equipment	$ -	$ 170	$ 3,000	$ 3,000	$ -	$ -
1412	530	DW - Prof Dev.	Communication	$ -	$ -	$ 288	$ -	$ 240	$ 226
1412	550	DW - Prof Dev.	Printing & Binding	$ -	$ -	$ -	$ -	$ -	$ -
1412	580	DW - Prof Dev.	Staff Travel	$ 1,931	$ 9,017	$ 1,214	$ 4,400	$ 4,400	$ 1,410
1412	610	DW - Prof Dev.	General Supplies	$ 1,498	$ 16,035	$ 11,268	$ 9,950	$ 16,450	$ 7,943
1412	640	DW - Prof Dev.	Books	$ 1,343	$ 1,402	$ 7,853	$ 3,375	$ 29,375	$ 22,913
1412	810	DW - Prof Dev.	Dues	$ 919	$ 995	$ 594	$ 1,300	$ 1,300	$ 1,222
1412	890	DW - Prof Dev.	Related Other	$ 1,238	$ 6,012	$ 5,984	$ 4,000	$ 9,000	$ 5,640
1413	730	DW - Prof Dev.	Equipment	$ -	$ 4,439	$ 67	$ -	$ -	$ -
1420	102	DW - Special Ed	Teachers Salary	$ 361,184	$ 239,869	$ 239,240	$ 202,555	$ 257,328	$ 292,689
1420	103	DW - Special Ed	Ed Tech Salary	$ -	$ 4,684	$ -	$ 24,777	$ 25,693	$ 26,473
1420	106	DW - Special Ed	Tutor Salary	$ 3,039	$ 656	$ 1,353	$ 7,000	$ 4,000	$ 3,000

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ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2004 School Actual	2005 School Actual	2006 School Actual	2006 School Budget	2007 School Budget	2008 School Budget
1420	110	DW - Special Ed	Administrative Salary	$ 125,947	$ 138,167	$ 72,224	$ 136,041	$ 145,748	$ 142,396
1420	119	DW - Special Ed	Summer Salary	$ -	$ -	$ 23,878	$ 33,925	$ 33,925	$ 33,925
1420	210	DW - Special Ed	Health Insurance	$ 70,478	$ 55,833	$ 59,547	$ 62,714	$ 76,113	$ 99,666
1420	211	DW - Special Ed	LTD Insurance	$ 605	$ 572	$ 380	$ 851	$ 832	$ 1,008
1420	212	DW - Special Ed	Dental Insurance	$ 3,254	$ 2,419	$ 2,294	$ 2,771	$ 3,317	$ 3,598
1420	213	DW - Special Ed	Life Insurance	$ 247	$ 247	$ 117	$ 247	$ 247	$ 117
1420	220	DW - Special Ed	Fica Taxes	$ 97	$ 149	$ 134	$ -	$ -	$ -
1420	221	DW - Special Ed	Medicare Taxes	$ 5,532	$ 4,193	$ 3,464	$ 5,155	$ 5,508	$ 5,907
1420	240	DW - Special Ed	Unemployment Tax	$ 747	$ 516	$ 528	$ 645	$ 599	$ 490
1420	250	DW - Special Ed	Workers Comp	$ 1,923	$ 1,315	$ 949	$ 2,135	$ 2,464	$ 2,443
1422	330	DW - Special Ed	Professional Service	$ 3,291	$ 86	$ -	$ 14,000	$ -	$ -
1422	334	DW - Special Ed	Sub Prof. Service	$ -	$ 6,160	$ 3,199	$ -	$ 17,000	$ 15,980
1422	430	DW - Special Ed	Repairs & Maint.	$ -	$ -	$ -	$ -	$ -	$ -
1422	515	DW - Special Ed	Student Travel	$ -	$ -	$ 24,835	$ -	$ -	$ -
1422	530	DW - Special Ed	Communication	$ -	$ -	$ 109	$ -	$ 1,200	$ 940
1422	565	DW - Special Ed	Tuition	$ 115,975	$ 129,512	$ 94,186	$ 136,732	$ 124,608	$ 151,502
1422	580	DW - Special Ed	Staff Travel	$ 957	$ 368	$ 612	$ 2,000	$ 2,000	$ 1,410
1422	610	DW - Special Ed	General Supplies	$ 1,439	$ 1,493	$ 1,622	$ 1,500	$ 1,500	$ 1,410
1422	640	DW - Special Ed	Books	$ -	$ -	$ -	$ -	$ -	$ -
1422	810	DW - Special Ed	School - Dues	$ -	$ -	$ -	$ -	$ -	$ -
1422	890	DW - Special Ed	Related Other	$ 2,232	$ 2,723	$ 5,456	$ 2,000	$ 2,000	$ 1,880
1423	730	DW - Special Ed	Equipment	$ -	$ -	$ -	$ -	$ -	$ -
1432	610	DW - Social Work	General Supplies	$ -	$ -	$ -	$ -	$ -	$ -
1432	890	DW - Social Work	Related Other	$ -	$ -	$ -	$ -	$ -	$ -
1442	330	DW - Psychological	Communication	$ -	$ -	$ -	$ -	$ -	$ -
1442	610	DW - Psychological	General Supplies	$ -	$ -	$ -	$ -	$ -	$ -
1452	330	DW - Speech	Professional Service	$ -	$ -	$ -	$ -	$ -	$ -
1452	610	DW - Speech	General Supplies	$ -	$ -	$ -	$ -	$ -	$ -
1452	640	DW - Speech	Books	$ -	$ -	$ -	$ -	$ -	$ -
1452	890	DW - Speech	Related Other	$ -	$ -	$ -	$ -	$ -	$ -
1453	730	DW - Speech	Equipment	$ -	$ -	$ -	$ -	$ -	$ -
1462	610	DW - Phy Therapy	General Supplies	$ -	$ -	$ -	$ -	$ -	$ -
1472	610	DW - Occ Therapy	General Supplies	$ -	$ -	$ -	$ -	$ -	$ -
1480	102	Gifted & Talented	Teacher Salary	$ -	$ -	$ -	$ 24,392	$ 52,058	$ 48,135
1480	210	Gifted & Talented	Health Insurance	$ -	$ -	$ -	$ 4,716	$ 13,925	$ 15,131
1480	211	Gifted & Talented	LTD Insurance	$ -	$ -	$ -	$ 18	$ 33	$ 33
1480	212	Gifted & Talented	Dental Insurance	$ -	$ -	$ -	$ 194	$ 410	$ 424
1480	221	Gifted & Talented	Medicare Taxes	$ -	$ -	$ -	$ 354	$ 755	$ 698

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ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2004 School Actual	2005 School Actual	2006 School Actual	2006 School Budget	2007 School Budget	2008 School Budget
1480	240	Gifted & Talented	Unemployment Tax	$ -	$ -	$ -	$ 32	$ 63	$ 48
1480	250	Gifted & Talented	Workers Comp	$ -	$ -	$ -	$ 129	$ 274	$ 236
1482	610	Gifted & Talented	General Supplies	$ -	$ -	$ -	$ 17,000	$ 17,000	$ 15,980
1485	561	Sec - Instruction	Tuition - Public	$ -	$ -	$ -		$ -	$ -
1487	565	Sec - Special Ed	Tuition - TA	$ 572,756	$ 536,931	$ 604,455	$ 626,482	$ 680,581	$ 693,801
1488	564	Sec - Instruction	Insured Value Factor	$ -	$ 626,756	$ 672,393	$ -	$ -	$ 713,342
1488	565	Sec- Instruction	Tuition	$ 6,547,571	$ 6,443,491	$ 6,731,932	$ 7,396,537	$ 7,618,215	$ 7,133,419
1490	102	Sec - Instruction	Teachers Salary	$ 46,939	$ 89,116	$ 15,447	$ 91,709	$ 52,801	$ 54,649
1490	103	Sec - Instruction	Ed Tech Salary	$ -	$ -	$ -	$ -	$ -	$ 23,608
1490	106	Sec - Instruction	Tutor Salary	$ 2,688	$ 1,010	$ 645	$ 5,000	$ 3,000	$ 2,000
1490	110	Sec - Instruction	Administrative Salary	$ -	$ -	$ 69,517	$ -	$ -	$ -
1490	119	Sec - Instruction	Summer Salaries	$ -	$ -	$ -	$ 9,200	$ -	$ -
1490	210	Sec - Instruction	Health Insurance	$ 4,137	$ 11,122	$ 4,194	$ 11,207	$ 17,402	$ 24,835
1490	211	Sec - Instruction	LTD Insurance	$ 25	$ 44	$ 327	$ 58	$ 33	$ 66
1490	212	Sec - Instruction	Dental Insurance	$ 339	$ 730	$ 543	$ 737	$ 533	$ 782
1490	213	Sec - Instruction	Life Insurance	$ -	$ -	$ 130	$ -	$ -	$ -
1490	221	Sec - Instruction	Medicare Taxes	$ 682	$ 1,124	$ 1,090	$ 1,312	$ 577	$ 923
1490	240	Sec - Instruction	Unemployment Tax	$ 62	$ 185	$ 95	$ 236	$ 81	$ 115
1490	250	Sec - Instruction	Workers Comp	$ 188	$ 317	$ 258	$ 559	$ 295	$ 394
1490	290	Sec - Instruction	Other Emp. Benefits	$ -	$ -	$ -	$ -	$ -	$ -
1492	330	Sec - Instruction	Professional Service	$ 2,093	$ -	$ -	$ 5,000	$ -	$ -
1492	332	Sec - Instruction	VOC Assessment	$ -	$ -	$ -	$ -	$ -	$ -
1492	334	Sec - Instruction	Sub Prof. Services	$ -	$ 400	$ 38,279	$ -	$ 41,961	$ 39,443
1492	530	Sec - Instruction	Communication	$ 509	$ 544	$ 623	$ 1,060	$ 600	$ 564
1492	561	Sec - Instruction	Tuition - Public	$ 50,643	$ -	$ -	$ -	$ -	$ -
1492	565	Sec - Instruction	Tuition	$ -	$ 36,879	$ 22,960	$ 126,706	$ 137,155	$ 144,012
1492	580	Sec - Instruction	Staff Travel	$ 566	$ 716	$ 471	$ 1,000	$ 1,000	$ 940
1492	610	Sec - Instruction	General Supplies	$ -	$ -	$ -	$ -	$ -	$ -
1492	623	Sec - Instruction	Bottled Gas	$ -	$ -	$ -	$ -	$ -	$ -
1492	640	Sec - Instruction	Books	$ -	$ 26	$ -	$ -	$ -	$ -
1492	810	Sec - Instruction	School - Dues	$ -	$ -	$ -	$ -	$ -	$ -
1492	890	Sec - Instruction	Related Other	$ -	$ -	$ -	$ -	$ -	$ -
1493	730	Sec - Instruction	Equipment	$ -	$ -	$ -	$ -	$ -	$ -
1502	610	Sec - Social Work	General Supplies	$ -	$ -	$ -	$ -	$ -	$ -
1502	890	Sec - Social Work	Related Other	$ -	$ -	$ -	$ -	$ -	$ -
1512	610	Sec - Psychological	General Supplies	$ 43	$ -	$ -	$ -	$ -	$ -

City of Saco, Maine
Education Department Narrative, Continued

ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2004 School Actual	2005 School Actual	2006 School Actual	2006 School Budget	2007 School Budget	2008 School Budget
1522	330	Sec - Speech	Professional Service	$ -	$ -	$ -	$ -	$ -	$ -
1522	610	Sec - Speech	General Supplies	$ -	$ -	$ -	$ -	$ -	$ -
1550	102	Transition Prog.	Teachers Salary	$ 114,921	$ 120,164	$ 122,219	$ 127,971	$ 137,223	$ 125,758
1550	103	Transition Prog.	Ed Tech Salary	$ 93,755	$ 101,386	$ 85,844	$ 107,204	$ 113,225	$ 132,766
1550	116	Transition Prog.	Custodian Salary	$ -	$ -	$ -	$ -	$ -	$ -
1550	210	Transition Prog.	Health Insurance	$ 42,717	$ 51,370	$ 55,641	$ 57,676	$ 61,538	$ 80,319
1550	211	Transition Prog.	LTD Insurance	$ 51	$ 49	$ 67	$ 73	$ 65	$ -
1550	212	Transition Prog.	Dental Insurance	$ 2,240	$ 2,427	$ 2,076	$ 2,648	$ 2,797	$ 3,122
1550	221	Transition Prog.	Medicare Taxes	$ 3,008	$ 2,949	$ 2,935	$ 3,410	$ 3,631	$ 3,748
1550	240	Transition Prog.	Unemployment Tax	$ 582	$ 748	$ 654	$ 720	$ 600	$ 528
1550	250	Transition Prog.	Workers Comp	$ 824	$ 734	$ 593	$ 1,242	$ 1,322	$ 1,267
1552	330	Transition Prog.	Professional Service	$ -	$ -	$ -	$ -	$ -	$ -
1552	411	Transition Prog.	Water Sewer	$ -	$ -	$ -	$ -	$ 250	$ 235
1552	430	Transition Prog.	Repairs & Maint.	$ 1,348	$ 670	$ 407	$ 1,500	$ 5,000	$ 4,700
1552	440	Transition Prog.	Rental/Lease	$ 89,031	$ 89,031	$ 89,031	$ 89,031	$ -	$ -
1552	442	Transition Prog.	Lease of Equipment	$ 1,498	$ 366	$ -	$ -	$ -	$ -
1552	515	Transition Prog.	Student Travel	$ -	$ -	$ 238	$ 500	$ 500	$ 470
1552	530	Transition Prog.	Communciation	$ 2,973	$ 2,307	$ 1,726	$ 3,000	$ 2,300	$ 1,786
1552	531	Transition Prog.	Postage	$ 71	$ 65	$ 95	$ 100	$ 100	$ 94
1552	550	Transition Prog.	Printing & Binding	$ -	$ -	$ -	$ -	$ -	$ -
1552	580	Transition Prog.	Staff Travel	$ 10	$ -	$ 55	$ 500	$ 500	$ 470
1552	610	Transition Prog.	General Supplies	$ 2,838	$ 2,395	$ 2,836	$ 2,500	$ 2,500	$ 2,350
1552	614	Transition Prog.	Custodian Supplies	$ -	$ -	$ -	$ -	$ 1,500	$ 1,410
1552	622	Transition Prog.	Electricity	$ -	$ -	$ -	$ -	$ 4,200	$ 4,418
1552	623	Transition Prog.	Bottled Gas	$ 1,657	$ -	$ -	$ 2,640	$ 3,750	$ 3,901
1552	640	Transition Prog.	Books	$ 860	$ 1,318	$ 2,201	$ 2,200	$ 2,200	$ 2,068
1552	810	Transition Prog.	Dues	$ 788	$ -	$ -	$ -	$ -	$ -
1552	890	Transition Prog.	Related Other	$ 1,038	$ 930	$ 1,402	$ 1,500	$ 1,500	$ 1,598
1553	730	Transition Prog.	Equipment	$ -	$ -	$ -	$ -	$ 4,500	$ 4,230
1553	732	Transition Prog.	School Vehicles	$ -	$ -	$ -	$ -	$ -	$ -
1570	102	Medicaid	Teachers Salary	$ -	$ -	$ -	$ -	$ -	$ -
1570	112	Medicaid	Secretary Salary	$ -	$ -	$ -	$ -	$ -	$ -
1570	210	Medicaid	Health Insurance	$ -	$ -	$ -	$ -	$ -	$ -
1570	211	Medicaid	LTD Insurance	$ -	$ -	$ -	$ -	$ -	$ -
1570	212	Medicaid	Dental Insurance	$ -	$ -	$ -	$ -	$ -	$ -
1570	220	Medicaid	Fica Taxes	$ -	$ -	$ -	$ -	$ -	$ -

City of Saco, Maine
Education Department Narrative, Continued

ORG NUMBER	OBJECT	ORG FULL DESCRIPTION	ACCOUNT FULL DESCRIPTION	2004 School Actual	2005 School Actual	2006 School Actual	2006 School Budget	2007 School Budget	2008 School Budget
1570	221	Medicaid	Medicare Taxes	$ -	$ -	$ -	$ -	$ -	$ -
1570	240	Medicaid	Unemployment Tax	$ -	$ -	$ -	$ -	$ -	$ -
1570	290	Medicaid	Other Emp. Benefits	$ -	$ -	$ -	$ -	$ -	$ -
1572	330	Medicaid	Professional Service	$ -	$ -	$ -	$ -	$ -	$ -
1572	610	Medicaid	General Supplies	$ -	$ -	$ -	$ -	$ -	$ -
1572	810	Medicaid	School - Dues	$ -	$ -	$ -	$ -	$ -	$ -
1582	430	Adult Education	Repairs & Maint.	$ -	$ -	$ -	$ -	$ -	$ -
1582	530	Adult Education	Communciation	$ -	$ -	$ -	$ -	$ -	$ -
1582	921	Adult Education	Local Funds Transfer	$ 67,680	$ 70,680	$ 74,680	$ 74,680	$ 86,680	$ 103,680
1582	926	Adult Education	State Funds Transfer	$ 29,067	$ 32,359	$ 35,000	$ 30,000	$ 35,200	$ 37,230
1660	250	School Lunch Prog.	Worker's Comp.	$ -	$ 11,429	$ -	**$ -**	$ -	$ -
1590	500956	School Lunch Prog.	Transfer Out	$ -	**$ -**	$ -	**$ -**	$ -	$ 26,827
			Grand Total	**$ 21,438,557**	**$ 22,929,539**	**$ 23,874,688**	**$ 24,394,998**	**$ 25,504,018**	**$ 26,618,859**

DEBT SERVICE

City of Saco, Maine
Debt Service Narrative

The fiscal year 2008 budget recommends debt service expenditures of $1,367,533 that is 2.97 percent of budget expenditures and includes debt service, bonds and leases. The City's total current debt obligation on June 30, 2007 was $19,032,932, which includes outstanding principle of $15,492,688 and interest of $3,540,245.

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 and a purchase price of over $50,000. 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.

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. The principal and interest payments on this bond issue are not reflected within the City's General Fund but rather within the Waste Water Treatment Plant Enterprise Fund.

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.

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. Only 50% of the principal and interest payments on this bond issue are reflected within the City's General Fund with the remaining amounts within the

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. Only 50% of the principal and interest payments on this bond issue are reflected within the City's General Fund with the remaining amounts within the Waste Water Treatment Plant Enterprise Fund.

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.

2006 Open Space Bond Issue

The 2006 bond issue is a twenty-year bond, bearing an interest rate from 4.0% to 4.5%, due in annual installments of $75,000 through January 1, 2026. The money from this bond issue of $1,500,000 was used to purchase large parcels of land within the City to preserve open space.

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, 2007, the City has a total of $15,492,688 of general debt obligation. The City has a good bond rating of (AA-) 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 and has received 2 rating increases within the last 3 years.

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, $1,987,550,000, which is $298,132,500. The City is using 5.20% 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

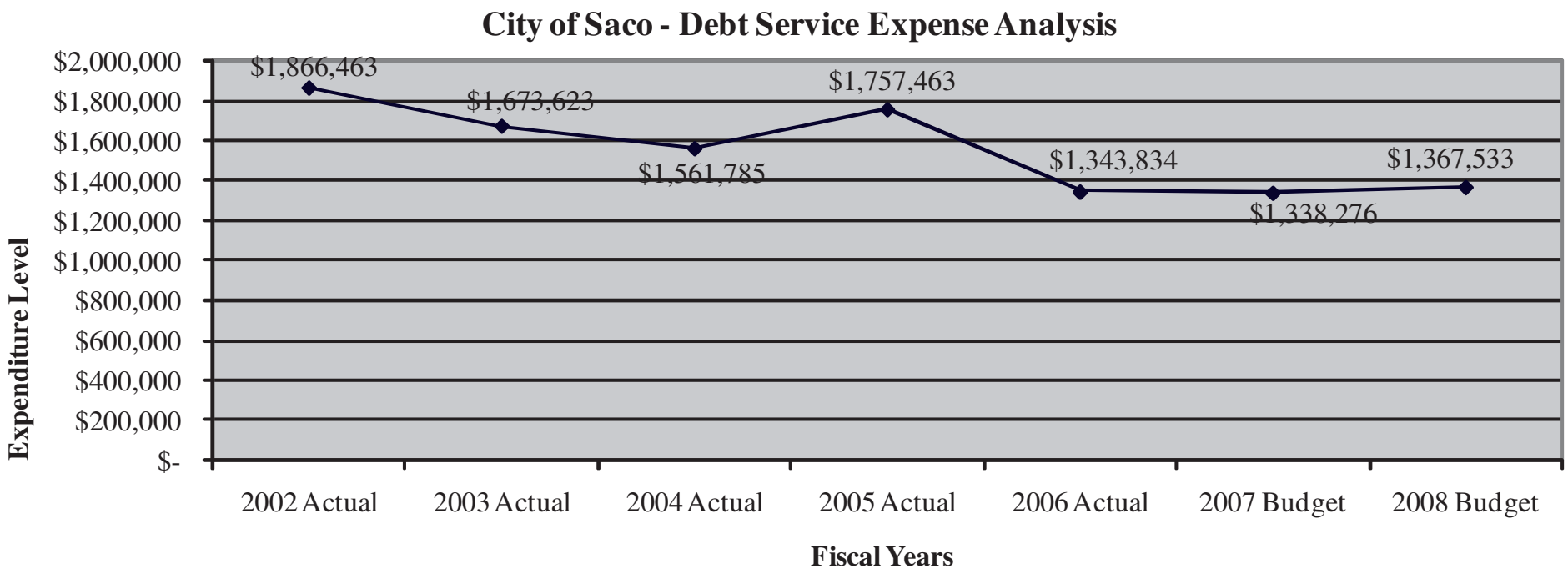
Debt commitments consume 2.97% of the City fiscal year 2008 budget but are scheduled into the regular pattern of City expenditures. Debt offerings were structured to make repayments manageable and predictable. No additional staff, new service activities, or operational components will be required as 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	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
500826 DEBT- PRINCIPAL	$ 1,135,000	$ 952,520	$ 1,091,066	$ 1,086,066	$ 736,066	$ 748,566	$ 746,066
500827 DEBT- INTEREST	$ 614,938	$ 483,924	$ 273,855	$ 363,325	$ 214,250	$ 249,669	$ 221,807
500828 DEBT- AGENT FEES	$ 31,512	$ 24,545	$ 22,423	$ 20,640	$ 8,477	$ 6,108	$ 6,019
500829 LEASE PAYMENTS	$ 85,013	$ 12,634	$ 174,441	$ 287,432	$ 385,041	$ 333,933	$ 393,641
Subtotal Debt Service:	$ 1,866,463	$ 1,473,623	$ 1,561,785	$ 1,757,463	$ 1,343,834	$ 1,338,276	$ 1,367,533



City of Saco, Maine
Debt Service Narrative, Continued

Combined Debt to Maturity Schedule as of June 30, 2007

Fiscal Year	1988 Sewer Project	1989 Capital Improv.	1990 School Constr.	1996 Police Station	1996 Route 1 Sewer	2002 Refunding Bond	2002 School Renov.	2002 School Renov. (no int)	2003 Refunding Bond	2006 Open Space	Total Principal Payments
Principal	100% sewer				50% sewer	50% sewer					
2008	$ 115,000.00	$ 155,000.00	$ 235,000.00	$ 100,000.00	$ 290,000.00	$ 170,000.00	$ 300,000.00	$ 115,979.00	$ 186,066.05	$ 75,000.00	$ 1,742,045.05
2009	$ 115,000.00	$ 155,000.00	$ 235,000.00	$ 100,000.00	$ 290,000.00	$ 170,000.00	$ 300,000.00	$ 115,979.00	$ 186,066.05	$ 75,000.00	$ 1,742,045.05
2010		$ 155,000.00	$ 235,000.00	$ 100,000.00	$ 290,000.00	$ 165,000.00	$ 300,000.00	$ 115,979.00	$ 186,066.05	$ 75,000.00	$ 1,622,045.05
2011			$ 235,000.00	$ 100,000.00	$ 290,000.00	$ 160,000.00	$ 295,000.00	$ 115,979.00	$ 186,066.05	$ 75,000.00	$ 1,457,045.05
2012				$ 100,000.00	$ 290,000.00	$ 160,000.00	$ 295,000.00	$ 115,979.00	$ 186,066.05	$ 75,000.00	$ 1,222,045.05
2013				$ 100,000.00	$ 290,000.00	$ 155,000.00	$ 295,000.00		$ 186,066.05	$ 75,000.00	$ 1,101,066.05
2014				$ 100,000.00	$ 290,000.00	$ 150,000.00	$ 295,000.00		$ 186,066.05	$ 75,000.00	$ 1,096,066.05
2015				$ 100,000.00	$ 290,000.00	$ 150,000.00	$ 295,000.00		$ 186,066.05	$ 75,000.00	$ 1,096,066.05
2016				$ 100,000.00	$ 290,000.00		$ 295,000.00		$ 186,066.05	$ 75,000.00	$ 946,066.05
2017				$ 100,000.00	$ 290,000.00		$ 295,000.00		$ 186,066.05	$ 75,000.00	$ 946,066.05
2018							$ 295,000.00		$ 186,066.05	$ 75,000.00	$ 556,066.05
2019							$ 295,000.00		$ 186,066.05	$ 75,000.00	$ 556,066.05
2020							$ 295,000.00			$ 75,000.00	$ 370,000.00
2021							$ 295,000.00			$ 75,000.00	$ 370,000.00
2022							$ 295,000.00			$ 75,000.00	$ 370,000.00
2023										$ 75,000.00	$ 75,000.00
2024										$ 75,000.00	$ 75,000.00
2025										$ 75,000.00	$ 75,000.00
2026										$ 75,000.00	$ 75,000.00
Total	$ 230,000.00	$ 465,000.00	$ 940,000.00	$ 1,000,000.00	$ 2,900,000.00	$ 1,280,000.00	$ 4,440,000.00	$ 579,895.00	$ 2,232,792.60	$ 1,425,000.00	$ 15,492,687.60

City of Saco, Maine
Debt Service Narrative, Continued

Combined Debt to Maturity Schedule as of June 30, 2007

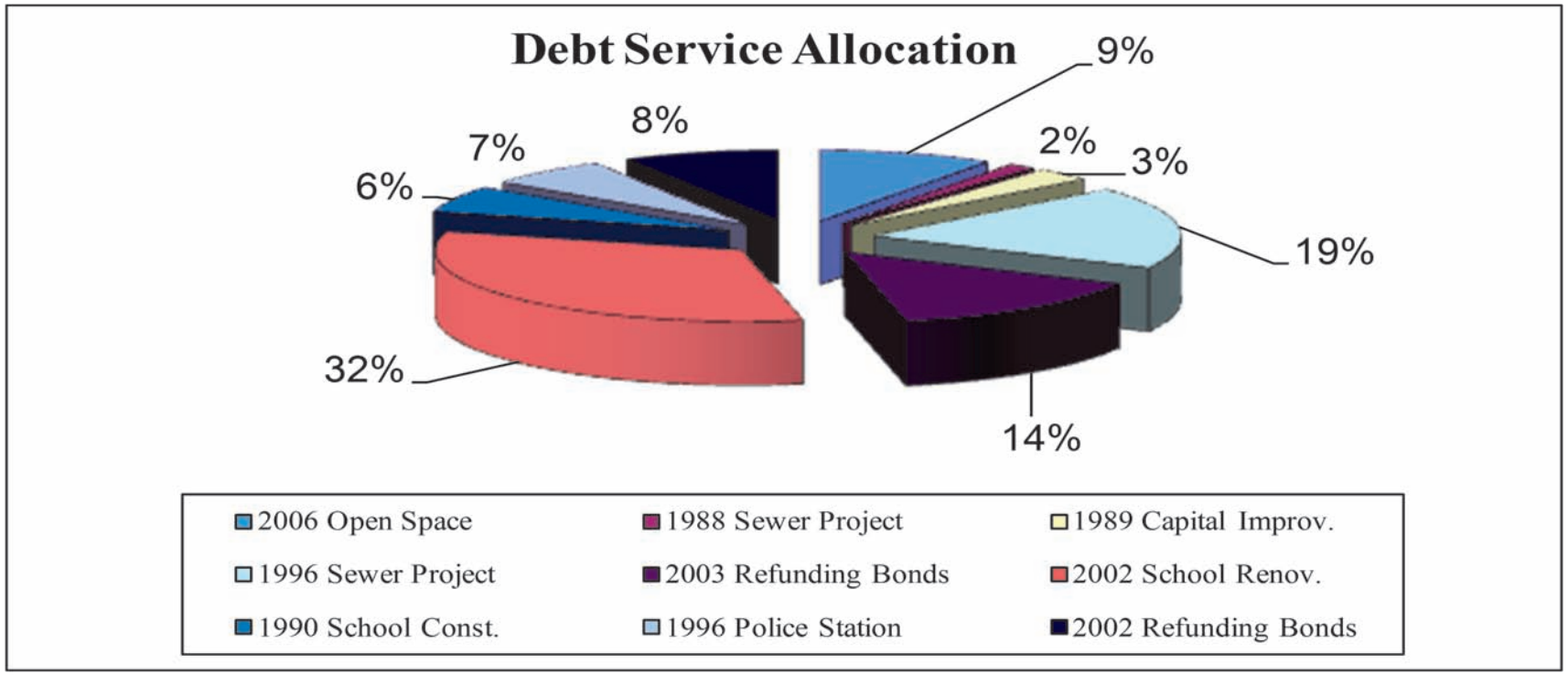
Fiscal Year	1988 Sewer Project	1989 Capital Improv.	1990 School Constr.	1996 Police Station	1996 Route 1 Sewer	2002 Refunding Bond	2002 School Renov.	2003 Refunding Bond	2006 Open Space	Total Interest Payments
Interest	100% sewer				50% sewer	50% sewer				
2008	$ 13,225.00	$ 28,248.75	$ 61,335.00	$ 51,525.00	$ 77,826.05	$ 45,387.50	$ 205,787.50	$ 21,270.63	$ 59,156.26	$ 563,761.69
2009	$ 4,427.50	$ 16,972.50	$ 43,945.00	$ 46,325.00	$ 69,733.83	$ 40,075.00	$ 193,787.50	$ 19,421.01	$ 56,156.26	$ 490,843.60
2010		$ 5,657.50	$ 26,437.50	$ 41,100.00	$ 61,441.61	$ 34,425.00	$ 181,487.50	$ 17,571.39	$ 53,156.26	$ 421,276.76
2011			$ 8,812.50	$ 35,787.50	$ 53,249.40	$ 28,537.50	$ 168,887.50	$ 15,721.77	$ 50,156.26	$ 361,152.43
2012				$ 30,400.00	$ 45,057.19	$ 22,337.50	$ 156,202.50	$ 13,872.15	$ 47,156.26	$ 315,025.60
2013				$ 24,975.00	$ 36,864.97	$ 16,037.50	$ 143,222.50	$ 12,022.53	$ 44,156.26	$ 277,278.76
2014				$ 19,500.00	$ 28,672.75	$ 9,843.75	$ 129,947.50	$ 10,172.91	$ 41,156.26	$ 239,293.17
2015				$ 13,975.00	$ 20,480.54	$ 3,375.00	$ 116,377.50	$ 8,323.29	$ 38,156.26	$ 200,687.59
2016				$ 8,400.00	$ 12,288.33		$ 102,512.50	$ 6,473.67	$ 35,156.26	$ 164,830.76
2017				$ 2,800.00	$ 4,096.11		$ 88,500.00	$ 4,624.05	$ 32,156.26	$ 132,176.42
2018							$ 73,750.00	$ 2,774.43	$ 29,156.26	$ 105,680.69
2019							$ 59,000.00	$ 924.81	$ 26,156.26	$ 86,081.07
2020							$ 44,250.00		$ 23,156.26	$ 67,406.26
2021							$ 29,500.00		$ 19,968.76	$ 49,468.76
2022							$ 14,750.00		$ 16,781.26	$ 31,531.26
2023									$ 13,500.00	$ 13,500.00
2024									$ 10,125.00	$ 10,125.00
2025									$ 6,750.00	$ 6,750.00
2026									$ 3,375.00	$ 3,375.00
Total	$ 17,652.50	$ 50,878.75	$ 140,530.00	$ 274,787.50	$ 409,710.78	$ 200,018.75	$ 1,707,962.50	$ 133,172.64	$ 605,531.40	$ 3,540,244.82

City of Saco, Maine
Debt Service Narrative, Continued

Combined Debt to Maturity Schedule as of June 30, 2007

Fiscal Year	1996 Route 1 Sewer	2002 Refunding Bond	2002 School Renov.	2003 Refunding Bond	Total Agent Fees
Agent fees	50% sewer	50% sewer			
2008	$ 5,517.39	$ 300.00	$ 500.00	$ 3,110.04	$ 9,427.43
2009	$ 5,394.51	$ 300.00	$ 500.00	$ 3,082.30	$ 9,276.81
2010	$ 5,271.63	$ 300.00	$ 500.00	$ 3,054.56	$ 9,126.19
2011	$ 5,148.74	$ 300.00	$ 500.00	$ 3,026.82	$ 8,975.56
2012	$ 5,025.86	$ 300.00	$ 500.00	$ 2,999.08	$ 8,824.94
2013	$ 4,902.98	$ 300.00		$ 2,971.32	$ 8,174.30
2014	$ 4,780.09	$ 300.00		$ 2,943.58	$ 8,023.67
2015	$ 4,657.21	$ 300.00		$ 2,915.84	$ 7,873.05
2016	$ 4,534.33			$ 2,888.10	$ 7,422.43
2017	$ 4,411.44			$ 2,860.34	$ 7,271.78
2018				$ 2,832.60	$ 2,832.60
2019				$ 2,804.86	$ 2,804.86
2020					
2021					
2022					
2023					
2024					
2025					
2026					
Total	$ 49,644.18	$ 2,400.00	$ 2,500.00	$ 35,489.44	$ 90,033.62

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.



		Balance Outstanding	% Of Total
2006 Open Space	$	1,425,000	9.20%
1988 Sewer Project	$	230,000	1.48%
1989 Capital Improv.	$	465,000	3.00%
1996 Sewer Project	$	2,900,000	18.72%
2003 Refunding Bonds	$	2,232,793	14.41%
2002 School Renov.	$	5,019,895	32.40%
1990 School Const.	$	940,000	6.07%
1996 Police Station	$	1,000,000	6.45%
2002 Refunding Bonds	$	1,280,000	8.26%
	$	15,492,688	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 2008 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 capital improvement budget in fiscal year 2008 was reduced greatly from prior years due to the fact that the citizens of Saco recently approved a $4.3 million general obligation bond for various infrastructure projects throughout the city. These projects will be completed during fiscal year 2008 with much assistance from the public works department staff.

The Public Works Department will also 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 2008 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 2008 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 $283,167 for street overlay and road reconstruction type projects. This amount and more will be a needed future budget appropriation as well. The city 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. See page 243 where the pavement conditions of the roads within the city are measured.

Storm Drain Projects- The current year budgets $62,500 for storm drain maintenance type projects. This amount will be a needed future budget appropriation as well. As mentioned above, with the implementation of GASB Statement No. 34 necessitates the city to maintain its infrastructure assets, including storm drains, 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 storm drains at acceptable levels, we are preserving the value and hence avoiding future major reconstruction costs once major deterioration takes over.

Appraisal Conversion/Data Verification- The current year budgets $35,000 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.

Traffic light preemption– The current year budgets $17,589 in order to install preemption technology to an additional congested intersection within the city. This is an appropriation that will occur again in future budgets until all the major intersections have been equipped. The savings to the city can not be measured in dollars, but rather in lives saved as the emergency vehicles will be able to proceed to the scenes in a much faster manner.

Ambulance Equipment- The current year budgets $25,000 to allow for the purchase of various equipment needed within the recently purchased city ambulance. On the revenue side of the budget, the transfer from Special Revenue Funds (Ambulance Fund) has also been increased by this same amount as the fund covers these type of capital expenditures through the fees it collects from providing emergency medical services. This expenditure occurs once every five years when a new ambulance is purchased and really has no impact on the general fund as the revenues are increased by the same amount through the transfer. Having a second functional ambulance allows for the generation of additional revenues to the ambulance fund of approximately $35,000 annually.

City of Saco, Maine
Capital Improvement Projects, Continued

CAPITAL IMPROVEMENT PROJECTS	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
SIDEWALK IMPROVEMENTS	$ 60,359	$ 19,994	$ 26,404	$ 14,901	$ 1,988	$ -	$ -
STREET OVERLAY/RECONSTRUCTION	$ 588,490	$ 475,206	$ 459,526	$ 300,542	$ 305,975	$ 544,879	$ 283,167
SEWER SEPERATION/ST RECON	$ 35,404	$ 39,407	$ 78,295	$ -	$ 4,729	$ -	$ -
STORM DRAIN PROJECTS	$ 19,412	$ 66,172	$ 110,216	$ 7,765	$ 254	$ 30,000	$ 62,500
CAMP ELLIS RECONSTRUCTION/CAP.	$ 250	$ 9,840	$ 500	$ -	$ -	$ -	$ -
GRANT MATCH	$ 23,000	$ 41,469	$ 28,616	$ 24,952	$ 8,989	$ -	$ -
PARK IMPROVEMENTS		$ 67,184	$ 5,334	$ 3,412	$ 221,700	$ -	$ -
INDUST PK RR		$ 33,528	$ 1,567	$ 7,521	$ -	$ 15,000	$ -
CSO MASTER PLAN	$ 150,000	$ 150,000	$ -	$ -	$ -	$ -	$ -
INFRASTRUCTURE STUDY-GASB 34	$ -	$ 14,769	$ -	$ -	$ -	$ -	$ -
City Hall Wide area network	$ 14,161	$ 49,834	$ -	$ 110	$ 7,629	$ 66,250	$ -
Mobile radios	$ 19,199	$ -	$ -	$ -	$ -	$ -	$ -
Radar units	$ 1,470	$ -	$ -	$ -	$ -	$ -	$ -
Police-computers	$ 19,700	$ 134,605	$ -	$ -	$ -	$ -	$ -
Amtrak Station	$ 17,567	$ -	$ -	$ 1,497	$ 20,468	$ -	$ -
Fire-Ford Explorer/pick up truck	$ -	$ -	$ -	$ -	$ -	$ 27,000	$ -
Ladder repair	$ 19,050	$ -	$ -	$ -	$ -	$ -	$ -
Ford F-350 Ambulance	$ -	$ -	$ -	$ -	$ -	$ 130,000	$ -
Open Door repairs	$ 10,000	$ 11,889	$ 25,140	$ 21,916	$ 11,844	$ -	$ -
Parks & Rec - 1 ton truck	$ -	$ 24,807	$ -	$ -	$ -	$ -	$ -
Police Dept. pump station	$ -	$ -	$ -	$ 37,813	$ -	$ -	$ -
P/W- C-10 pick up truck/ 1 ton	$ 40,667	$ -	$ -	$ -	$ 17,689	$ 45,000	$ -
P/W - air compressor	$ 12,205	$ -	$ -	$ -	$ -	$ -	$ -
P/W- sander	$ -	$ 127,416	$ -	$ -	$ -	$ -	$ -
EPA Audit findings	$ -	$ 43,205	$ -	$ -	$ -	$ -	$ -
GIS development/ AERIAL PHOTO	$ 32,760	$ 70,350	$ -	$ -	$ -	$ 20,000	$ -
CITY SIGNAGE	$ -	$ -	$ 368	$ -	$ -	$ -	$ -
Appraisal/GIS Conversion / Data Verification	$ 20,295	$ 66,239	$ 27,472	$ 23,213	$ 24,571	$ 55,000	$ 35,000
Microfilming - multi year plan	$ -	$ -	$ 14,000	$ 22,478	$ 14,016	$ 14,000	$ -
Saco 67 Business park	$ 2,011		$ 13,244	$ -	$ -	$ -	$ -
Central Station repairs-includes boiler	$ -	$ 26,076	$ -	$ -	$ -	$ -	$ -
North Saco Fire Station	$ -	$ 15,652	$ 64,933	$ 2,596	$ -	$ -	$ -

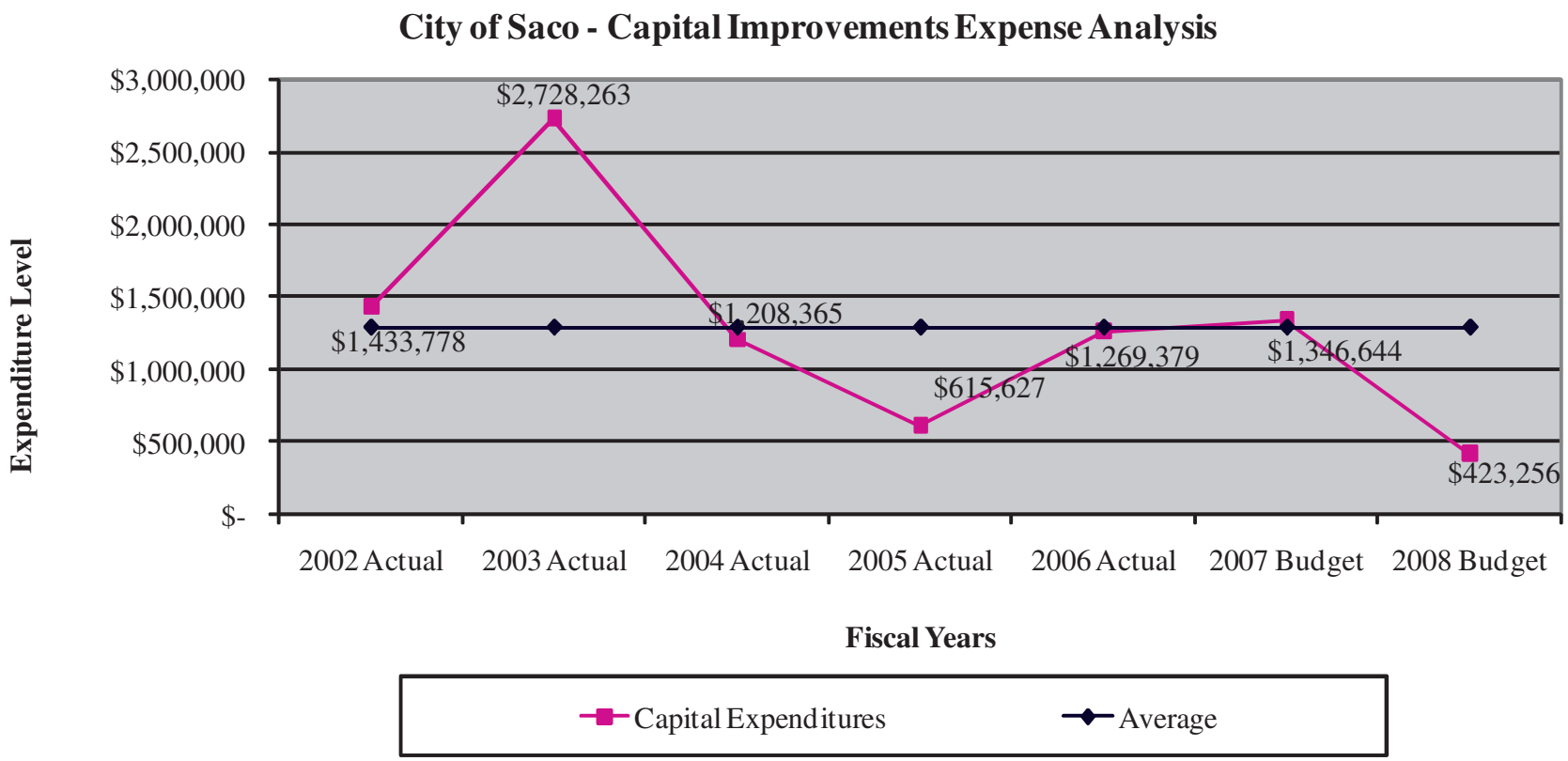
City of Saco, Maine
Capital Improvement Projects, Continued

CAPITAL IMPROVEMENT PROJECTS	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Jaws of life	$ 23,976	$ -	$ -	$ -	$ -	$ -	$ -
Bucket truck	$ 65,694	$ -	$ -	$ -	$ -	$ -	$ -
P&R- pick up truck	$ 12,075	$ 3,793	$ -	$ -	$ -	$ -	$ -
Community Center repairs	$ -	$ 37,000	$ -	$ -	$ -	$ -	$ -
Turfcat Mower/ 12' Front deck mower	$ 17,860	$ -	$ -	$ -	$ 17,523	$ -	$ -
Young School Playstructures	$ 23,939	$ -	$ -	$ -	$ -	$ -	$ -
Athletic fields at landfill (Rec & Open Space Impa	$ -	$ -	$ 4,190	$ 79,649	$ 14,584	$ -	$ -
P/W- vehicle	$ 24,950	$ -	$ -	$ -	$ -	$ -	$ -
P/W- sander	$ 24,512	$ -	$ -	$ -	$ -	$ -	$ -
P/W- snowblower	$ 45,000	$ -	$ -	$ -	$ -	$ -	$ -
P/W- North Street addition	$ 45,860	$ -	$ -	$ -	$ -	$ -	$ -
P/W- North Street floor	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -
LED's Traffic signals	$ 11,475	$ 6,316	$ -	$ -	$ -	$ -	$ -
Pepperell & Main-traffic signals-MDOT	$ -	$ -	$ 9,648	$ 26,484	$ -	$ -	$ -
Main & Beach (North)-traffic signals-MDOT	$ -	$ 3,983	$ 11,326	$ 10,308	$ 170,806	$ -	$ -
Elm & Thornton (Scammon/Temple)-traffic	$ -	$ 14,221	$ 7,498	$ 7,975	$ 138,498	$ -	$ -
Spring & North- traffic signals-MDOT	$ -	$ 7,792	$ 2,873	$ -	$ -	$ -	$ -
Simpson Road Bridge	$ 42,437	$ 9,285	$ -	$ 1,254	$ -	$ 250,000	$ -
Superintendent's Office Space Purch & Improv	$ -	$ 298,109	$ 27,857	$ -	$ -	$ -	$ -
MDOT Lap Project-Ocean Park Rd	$ -	$ 29,047	$ 54,977	$ (28,986)	$ 262,406	$ -	$ -
Aerial Ladder Truck	$ -	$ 598,956	$ -	$ -	$ -	$ -	$ -
Cab Replacement	$ -	$ -	$ 8,250	$ -	$ -	$ -	$ -
Skid Steer/ Loader/trackless attachments	$ -	$ 32,002	$ -	$ -	$ -	$ 35,000	$ -
scanning of documents	$ -	$ -	$ -	$ -	$ 2,561	$ -	$ -
School access roads and parking lots	$ -	$ -	$ 14,902	$ -	$ -	$ -	$ -
Redundancy server & remote access software	$ -	$ -	$ -	$ 11,999	$ -	$ -	$ -
MUNIS Software	$ -	$ 200,117	$ 17,194	$ 22,507	$ -	$ -	$ -
Shannon Lane Realignment	$ -	$ -	$ -	$ 15,721	$ 250	$ -	$ -
Crime/Drug scene reconstruction equipment	$ -	$ -	$ -	$ -	$ 7,996	$ -	$ -
Fire Department Radio Frequency	$ -	$ -	$ 21,835	$ -	$ -	$ -	$ -
Fire Department Air Packs	$ -	$ -	$ 172,200	$ -	$ -	$ -	$ -

City of Saco, Maine
Capital Improvement Projects, Continued

CAPITAL IMPROVEMENT PROJECTS	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Transfer Station	$ -	$ -	$ -	$ -	$ 14,903	$ -	$ -
Conservation projects	$ -	$ -	$ -	$ -	$ -	$ 300,000	$ -
Parks & Rec- 1 ton truck w/ plow	$ -	$ -	$ -	$ -	$ -	$ 44,515	$ -
Fire Dept - traffic light preemption	$ -	$ -	$ -	$ -	$ -	$ 20,000	$ 17,589
AMBULANCE EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000
Subtotal Capital Construction:	**$ 1,433,778**	**$ 2,728,263**	**$ 1,208,365**	**$ 615,627**	**$ 1,269,379**	**$ 1,346,644**	**$ 423,256**

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.

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

	A	B	C	D	E	F	G
2	**Capital Improvement Plan- Fixed Asset Listing**						
3	**Totals by Department**						
4		Asset Historical		**Projected Replacement Schedule**			
5	Department	Cost	2007	2008	2009	2010	2011
6							
7	Administration Dept. Total	$ 2,701,000	$ 380,250	$ -	$ -	$ -	$ -
8	Assessing Dept. Total	$ 14,500	$ 75,000	$ 35,000	$ 26,000	$ 55,000	$ 15,000
9	Code & Planning Total	$ 14,100	$ -	$ -	$ 22,000	$ -	$ -
10	Fire Dept. Total	$ 3,953,540	$ 177,000	$ 42,589	$ 555,000	$ 4,481,500	$ 7,500
11	Parks & Rec. Total	$ 981,147	$ 44,515	$ -	$ 561,000	$ 1,085,000	$ 150,000
12	Police Dept. Total	$ 3,274,200		$ -	$ 12,000	$ 27,500	$ 12,000
13	Public Works Total	$ 2,924,770	$ 669,879	$ 345,667	$ 1,765,875	$ 1,224,700	$ 1,504,000
14	**City Total**	**$ 13,863,257**	**$ 1,346,644**	**$ 423,256**	**$ 2,941,875**	**$ 6,873,700**	**$ 1,688,500**
15							
18		**Projected Replacement Schedule, Continued**					
19	Department	2012	2013	2014	2015	Beyond	
20							
21	Administration Dept. Total	$ -	$ -	$ -	$ -	$ 4,750,000	
22	Assessing Dept. Total	$ 15,000	$ 55,000	$ 15,000	$ 15,000	$ -	
23	Code & Planning Total	$ -	$ -	$ -	$ -	$ -	
24	Fire Dept. Total	$ 107,500	$ 207,500	$ 7,500	$ 24,500	$ 6,306,000	
25	Parks & Rec. Total	$ 215,000	$ 168,000	$ 150,000	$ 550,000	$ 525,000	
26	Police Dept. Total	$ 200,000	$ 12,000	$ -	$ 12,000	$ 4,000,000	
27	Public Works Total	$ 782,000	$ 537,000	$ 562,000	$ 674,000	$ 1,327,000	
28	**City Total**	**$ 1,319,500**	**$ 979,500**	**$ 734,500**	**$ 1,275,500**	**$ 16,908,000**	

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

Year Acquired	Department	Description	Historical Cost	Useful Life	Year Depreciated	2007	2008	2009	2010	2011	2012
	Department Total										
	Administration	City Hall-Main and Cutts	$ 2,297,000								
	Administration	Office Building (Annex)- Cutts	$ 224,000								
	Administration	Technology Network connections									
	Administration	Redundancy server and remote access software									
	Administration	Microfilming				$ 14,000					
	Administration	Scanning of documents									
	Administration	City hall roof									
	Administration/Tech	voice & e-mail system									
	Administration/Tech	Software licenses update				$ 66,250					
	Administration	Conservation Projects				$ 300,000					
2003	Administration	MUNIS software	$ 180,000	15	2018						
	Administration Total		$ 2,701,000			$ 380,250	$ -	$ -	$ -	$ -	$ -

Year Acquired	Department	Description	Historical Cost	Useful Life	Year Depreciated	2007	2008	2009	2010	2011	2012
	Department Total		**$ -**								
1996	Assessing	Ricoh Large Format Copier	$ 10,000	7	2003			$ 8,500			
1997	Assessing	HP Jet 5 Printer	$ 4,500	3	2000			$ 2,500			
	Assessing	Aerial photography of city				$ 20,000					
2002	Assessing	Data update/commercial appraisal	Ongoing		2002	$ 55,000	$ 35,000	$ 15,000	$ 55,000	$ 15,000	$ 15,000
	Assessing Total		**$ 14,500**			$ 75,000	$ 35,000	$ 26,000	$ 55,000	$ 15,000	$ 15,000

Year Acquired	Department	Description	Historical Cost	Useful Life	Year Depreciated	2007	2008	2009	2010	2011	2012
	Department Total										
	Code & Planning	New inspection vehicle									
1999	Code & Planning	Cannon 600 Copier	$ 14,100	5	2004	$ -	$ -	$ 22,000			
	Code & Planning Total		**$ 14,100**			**$ -**	**$ -**	**$ 22,000**	**$ -**	**$ -**	**$ -**

City of Saco, Maine
Capital Improvement Plan Policy, Continued

Year Acquired	Department	Description	Historical Cost	Useful Life	Year Depreciated	2007	2008	2009	2010	2011	2012
1992	Fire Dept.-Service 2	Ford Explorer	$ 17,000	5	1997	$ 27,000	$ -				
1989	Fire Dept.-Service1	Ford F250	$ 16,000	5	1994		$ -	$ 30,000			
1968	Fire Dept.-Engine5	International Tank Truck	$ 9,490	20	1988		$ -	$ 95,000			
1985	Fire Dept.-Engine1	Mack Fire Truck	$ 89,898	20	2005		$ -	$ 250,000			
1990	Fire Dept.-Engine2	Mack MS-300P Truck	$ 113,210	20	2010				$ 250,000		
1993	Fire Dept.-Engine6	Frht Center State	$ 167,520	20	2013						
1996	Fire Dept.-Engine4	Ferrara Custom Pumper Fire Truck	$ 174,450	20	2016						
1998	Fire Dept.-Rescue1	Ford Rescue E450	$ 86,750	8	2006	$ 130,000					
1999	Fire Dept.-Engine8	Farrara Pumper	$ 208,000	20	2019						
1936	Fire Dept.	Central Station- Thornton Avenue	$ 1,053,199	40	1976			$ 100,000	$4,000,000		
1976	Fire Dept.	Sub Station- North Saco	$ 81,020	40	2016						
1991	Fire Dept.	Camp Ellis Station	$ 453,700	40	2031						
2004	Fire Dept.	8 computers	$ 5,000	5	2009			$ 8,500			
1997	Fire Dept.	20 Scott Air Packs w/ spares	$ 80,000	15	2012						$ 100,000
2003	Fire Dept.	41 Scott Air Packs w/ spares	$ 164,000	15	2018						
2000	Fire Dept.	SCBA Air System	$ 16,810	10	2010				$ 27,000		
1999	Fire Dept.	Avon rescue boat	$ 4,275	15	2014						
2001	Fire Dept.	Honda boat motor	$ 1,200	13	2014						
1987	Fire Dept.	code 3 tool -extrication	$ 10,000	20	2007			$ 30,000			
various	Fire Dept.	72 Portable radios	$ 13,600	5				$ 7,500	$ 7,500	$ 7,500	$ 7,500
2000	Fire Dept.	1 Life Pack 12	$ 27,500	10	2010				$ 25,000		
1993	Fire Dept.	1 Life Pack 10	$ 85,000	10	2003			$ 22,000			
1999	Fire Dept.	4 Survivalinks	$ 7,248	10	2009			$ 12,000			
2000	Fire Dept.- Engine 7	Pumper truck	$ 208,000	20	2020						
2000	Fire Dept.- Car 1	Ford Explorer	$ 26,000	5	2005				$ 32,000		
2001	Fire Dept.	Homatro jaws of life	$ 23,976	15	2016						
2001	Fire Dept.- Bucket 1	Bucket truck	$ 65,694	20	2021						
2004	Fire Dept.	Radio frequency	$ 22,000								
2002	Fire Dept.- Rescue 2	E450 Rescue	$ 100,000	8	2010				$ 140,000		
	Fire Dept -	Traffic light preemption				$ 20,000	$ 17,589				
2003	Fire Dept.- Ladder 1	Ferrara Ladder Truck	$ 598,000	20	2023						
2007		Ambulance Equipment	$ 25,000	5	2012		$ 25,000				
	Fire Dept. Total		$ 3,953,540			$ 177,000	$ 42,589	$ 555,000	$4,481,500	$ 7,500	$ 107,500

City of Saco, Maine
Capital Improvement Plan Policy, Continued

Year Acquired	Department	Description	Historical Cost	Useful Life	Year Depreciated	2007	2008	2009	2010	2011	2012
	Department Total										
1988	Parks & Rec.	Chevrolet S-10	$ 14,000	10	1998			$ 20,000			
1995	Parks & Rec.	GMC 1 Ton Dump Truck	$ 26,000	10	2005	$ 44,515					
1986	Parks & Rec.	Ford F250 4X4	$ 25,000	10	1996			$ 30,000			
1970	Parks & Rec.	Community Center- Common	$ 206,000	40	2010				$ 400,000		
1975	Parks & Rec.	Senior Center- School	$ 222,000	40	2015						
1993	Parks & Rec.	Kubota L2650 DT Tractor	$ 15,000	12	2005			$ 21,000			
1990	Parks & Rec.	Jacobsen Turfcat Mower	$ 10,000	15	2005						
1995	Parks & Rec.	Toro Groundsmaster Mower	$ 13,000	15	2010				$ 20,000		
	Parks & Rec.	passenger bus				$ 81,681					
1990	Parks & Rec.	Young School Playstructures	$65,000	20	2010				$ 75,000		
1992	Parks & Rec.	Burns School Playstructure	$55,000	20	2012						$ 65,000
1970	Parks & Rec.	Diamond Riverside Playstructure	$30,000	20	1990			$ 40,000			
1997	Parks & Rec.	Pepperell Park Playstructure	$35,000	20	2017						
1996	Parks & Rec.	Memorial Field Tennis Courts	$40,000	20	2016						
1997	Parks & Rec.	Saco Middle School Tennis Courts	$40,000	20	2017						
1970	Parks & Rec.	Young School Tennis Courts	$25,000	20	1990			$ 40,000			
	Parks & Rec.	Athletic fields at landfill						$ 250,000	440000		
	Parks & Rec.	Park System Improvements						$ 150,000	$ 150,000	$ 150,000	$ 150,000
	Parks & Rec.	Open Door repairs						$ 10,000			
	Parks & Rec. Total		**$ 981,147**			**$ 126,196**	**$ -**	**$ 561,000**	**$1,085,000**	**$ 150,000**	**$ 215,000**
		less amount through lease				$ 81,681					
						$ 44,515					

Year Acquired	Department	Description	Historical Cost	Useful Life	Year Depreciated	2007	2008	2009	2010	2011	2012
	Department Total										
1990	Police Dept.	Motorola Portable Radios (20)	$ 10,000			$ -	$ -	$ 12,000		$ 12,000	
2000	Police Dept.	Mobile radios (11)	$ 15,000	10	2010				$ 27,500		
2002	Police Dept.	Computers- in car	$ 159,200	10	2012						$ 200,000
1997	Police Dept.	Station including antenna- Storer St.	$ 3,090,000	40	2037						
2005	Police Dept.	Pump Station									
		Crime/Drug scene reconstruction equip									
	Police Dept. Total		$ 3,274,200			$ -	$ -	$ 12,000	$ 27,500	$ 12,000	$ 200,000

City of Saco, Maine
Capital Improvement Plan Policy, Continued

DESCRIPTION	MAKE	YEAR	REP. DATE	PURCH. PR.	2007	2008	2009	2010	2011	2012
Cement Trailer	Home made	1991	1996	$500.00						
4-Door Caprice	Chevrolet	1993	1999	$18,000.00						
416 Backhoe	Caterpillar	1988	2000	$36,000.00						
Dump Truck w/ plow & wing	Mack	1987	2000	$87,000.00						
Sidewalk Sweeper	Sweepster	1991	2001	$2,100.00						
Utility Truck	GMC	1991	2001	$16,766.25						
18BST-9 Ton trailer	Interstate	1989	2002	$4,365.00						
Sidewalk plow	Holder	1993	2003	$46,200.00						
Snowblower	Holder	1993	2003	$4,500.00						
#16 Trailer	Modern	1993	2003	$2,375.00						
Trimmer	Johnson	1998								
Rack Body Crew Cab	GMC	1992	2002	$2,207.69						
HS105 Mower	Woods	1996	2011	$6,100.00						
Sidewalk Sweeper	Sweepster	1989	1999	$2,100.00						
Waste Oil Furnace CB2800	Clean Burn	1998	2003	$6,299.00						
4 Door Crown Victoia	ford	1999								
4 Door Crown Victoria	Ford	1998								
Dump Truck w/ plow & wing	Mack	1988	1998	$87,938.00						
Sander 2020-12	Hyway	1987	2000	$9,556.00						
5500 Line Striper	Pro Mark	1996	2005	$4,329.00						
Sidewalk Paver	Salsco	1989	2004	$10,000.00						
Brush Chipper	Vermeer	1991	2006	$16,221.31			$35,000.00			
1 Ton Truck	GMC	1996	2006	$31,991.00	$45,000.00					
Dump Truck w/ plow & wing	GMC	1994	2004	$60,978.82	$150,000.00					
Dump Truck w/ plow & wing	International	1996	2006	$70,500.00	$115,000.00					
Trackless attachments					$35,000.00					
Utility/Sign Truck	International	1986	2000	$9,000.00			$70,000.00			
Flail Mower	Mott	bought used	2004	$2,400.00			$7,000.00			
Roller	Roll Pac	1993	2003	$4,395.00			$5,500.00			
Trench box (manhole)	Shoring Itnl.	1991	2003	$5,139.00			$6,000.00			
916 Loader	Caterpillar	1987	2000	$10,000.00						
TC565 Compactor	Mikasa	2002	2007	$6,440.00			$8,000.00			
644 G Loader w/ plow & wing	John Deere	1993	2005	$118,684.00			$160,000.00			
595D Excavator	John Deere	1994	2007	$187,000.00			$215,000.00			
Skid Steer	BobCat	1997	2007	$15,396.52			$18,000.00			
Trimmer	Red Max	2002								
Chassis Sweeper	Whirlwind	1998	Upon need	$66,436.00		$180,000.00				
Power Broom	STIHL	1999	2008	$5,700.00				$8,000.00		
30 C Y Rolloff with Roof	BME	1994	2024	$4,695.00				$8,000.00		

City of Saco, Maine
Capital Improvement Plan Policy, Continued

DESCRIPTION	MAKE	YEAR	REP. DATE	PURCH. PR.	2007	2008	2009	2010	2011	2012
Sidewalk plow	Holder	1998	2008	$50,000.00				$90,000.00		
Snowblower	Holder	1998	2008	$45,000.00						
Back Pack Blower	Echo	1998	2014	$674.50				$500.00		
Street Sweeper Cab	T7500 GMC	1998	2008	$66,436.00				$160,000.00		
Mower	DR	2001	2008					$1,200.00		
Dunpster Truck	Mack	1988								
Trench box (aluminum)	Shoring Itnl.	1995	2005	$8,139.00				$	20,000.00	
Cut off Saw	STIHL	2001	2013	$10,000.00						
International 4700 Utility Truck	International	1999	2009	$6,195.00				$	210,000.00	
One Ton	Ford F550	1999	2009	$40,000.00				$	60,000.00	
Rack Body	Ford F550	1999	2009	$43,000.00				$	60,000.00	
Dump Truck w/ plow & wing	International	1999	2009	$50,212.00				$	110,000.00	
Dump Truck w/ plow & wing	International	1999	2009	$49,200.00				$	110,000.00	
Plow Truck	International	2000	2010							
Pressure Washer	Alkota	2002	2010							
Vac Truck	International	2000	2010	$172,798.00				$	112,000.00	
Tahoe	Chevrolet	2000	2011	$24,950.00						
One Ton F550	Ford F550	2001	2011	$54,100.00				$	135,000.00	
6640 Tractor	New Holland	1996	2011	$41,564.00				$	45,000.00	
Sander	Swenson	1992	2009	$3,500.00				$	65,000.00	
Crew Cab	GMC	2001	2012	$23,780.00				$	42,000.00	
Dump Truck w/ plow & wing	International	2001	2012	$38,000.00						$ 48,000.00
Horizontal Baler 1290HD	International	2001	2012	$47,696.00						$ 58,000.00
Power generator	Onan	1982	2012							
Dump Truck w/ plow & wing	International	2001	2012	$44,800.00						$ 55,000.00
Versa Boom	Alamo	1999	2012	$17,565.00						$ 27,000.00
Cement Mixer	Gilson	2002	2012							
F550 Dump Truck	Ford	2002		$47,667.00						$ 58,000.00
Sander	Swenson	1994	2014	$6,210.00						
Sander	Swenson	1994	2014	$7,048.00						
624 G Loader w/ plow & wing	John Deere	1996	2016	$114,000.00						
Dump Truck w/plow & wing	International	1995	2005	$82,380.37		$110,000.00				

City of Saco, Maine
Capital Improvement Plan Policy, Continued

DESCRIPTION	MAKE	YEAR	REP. DATE	PURCH. PR.	2007	2008	2009	2010	2011	2012
4900 Dump Truck w/ plow & wing	International	1990	2000	$63,717.00						
Sewer rodder	Flexible	1992	2002	$14,166.00						
Horizontal Baler HE30016-XO	Cives	19??	2000	$24,928.00						
Recycling Truck	International	1997	2007	$89,159.00						
Sewer Equipment Vehicle	International	1981	2006							
8430 Skid Steer	Bobcat	1991		$12,396.00						
Sander 2020-12	Hyway	1988	2018	$9,556.00						
Camera Truck	Ford	1991	Upon Need			$ 55,000.00				
7.5 Ton Vehicle Lift	Mohawk		Upon Need	$8,800.00						
624H Loader w/ plow & wing	John Deere	2001		$136,817.00						
S185 Skidsteer	Bobcat	2003		$22,580.00						
F 550 Bucket Truck	Ford	2001		$72,000.00						
Compressor	Inersol Rand	2002		$12,200.00						
Dump Truck w/ plow & wing	Volvo	2003		$130,000.00						
IM220 Snow Blower	John Deere	2001		$73,333.00						
18" Cold Planer		2003		$8,560.00						
Sander	Swenson	1996	2016	$132,872.00						
FW Sign Shop	Flannegan West.	1997	2017	$18,539.45						
Sander	Swenson	1996	2016	$7,000.00						
Free Standing Jib Crane	Spanco	1997	Upon Need	$10,580.00						
Digital Photocopier	Sharp	1999	Upon Need	$21,339.00						
Crack Sealer										
Street Overlay					$ 544,879.00	$ 283,167.00	$ 500,000.00	$ 500,000.00	$ 500,000.00	$ 500,000.00
Road Reconstruction					$ -	$ -	$ 70,000.00	$ 150,000.00		
Industrial Park Rail Road					$ 15,000.00	$ -	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00
Open Door Repairs					$ -	$ -	$ -	$ 10,000.00		
Storm Drain projects					$ 30,000.00	$ 62,500.00		$ 263,000.00		
Sewer Seperation Projects					$ -	$ -	$ 534,375.00			
Sidewalks					$ -	$ -	$ 104,000.00			
Main Street lighting					$ -					
Simpson Road Bridge										
Cab replacement										
Public works facility improvements					$ -					
School access roads and parking lots					$ -	$ -	$ 18,000.00	$ 19,000.00	$ 20,000.00	$ 21,000.00
TOTAL				$ 2,924,769.91	$ 934,879.00	$ 690,667.00	$ 1,765,875.00	$ 1,224,700.00	$ 1,504,000.00	$ 782,000.00
Less that through lease purchase or bonded debt- debt service line					$ (265,000.00)	$ (345,000.00)				
					$ 669,879.00	$ 345,667.00				

City of Saco, Maine
Capital Improvement Plan Policy, Continued

Saco School Department
Capital Purchases
2006-2007 Actual with Projections through 2011-2012

Fixed Asset/Capital Item	Actual/Estimated $ Amount	Project Year	Estimated Useful Life	Est. Year of Replacement
Renovate Domestic Water System - SMS	$ 40,000		30 years	2037
Install New Ceiling in Multi-Purpose Room at Young	$ 20,000		20 years	2027
Restore/Replace Roof at SMS	$ 40,000		20 years	2027
Replace New Cabinets & Counters in Family Service Center at SMS	$ 34,000		25 years	2032
New Kitchen Equipment at all schools	$ 10,000		10 years	2017
	$ 144,000	**2006-2007**		
Reconfigure Burns Office for Security - Phase 1	$ 25,000		30 years	2038
Replace Expansion Joint Material (Fairfield, Burns)	$ 20,000		10 years	2018
New Exterior Walls at Central Office	$ 29,000		50 years	2058
Foundation Drainage System at Central Office	$ -	City funded	30 years	2038
Design/Renovation of Old Computer Space at SMS	$ 10,000		30 years	2038
Rehab Rooftop AC Units (2ea) - SMS	$ 16,000		25 years	2033
	$ 100,000	**2007-2008**		
Re-key Entrances (District-Wide)	$ 60,000		30 years	2039
Construct Storage Shed - SMS	$ 45,000		30 years	2039
	$ 105,000	**2008-2009**		
Motorize SMS Bleachers	$ 40,000		15 years	2025
Renovate Central Boiler Room	$ 25,000		25 years	2035
Install Security Cameras - all locations	$ 45,000		15 years	2025
	$ 110,000	**2009-2010**		
Rebuild Central Office Entrance	$ 50,000		30 years	2041
Replace Sanitary Piping at Burns	$ 34,000		30 years	2041
Boiler Room Condensate Piping at Burns	$ 121,000		30 years	2041
	$ 205,000	**2010-2011**		
Replace Water Storage Tank at SMS	$ 15,000		20 years	2032
Replace Tile Mastic at Fairfield	$ 40,000		30 years	2042
Replace Transite Exterior Soffet at Fairfield	$ 16,000		30 years	2042
Replace Roof at Fairfield	$ 75,000		20 years	2032
	$ 146,000	**2011-2012**		

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.

Balanced Budget - appropriations shall be limited to the total estimated revenues contained therein including the amount to be raised by ad valorem taxes and the unencumbered fund balances estimated to be available at the close of the current fiscal year.

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.

Overlay (Budgeted) - that amount of expenditure budgeted which has the affect of increasing the property tax levy, not to exceed 5% of the actual property tax levy, in order to cover potential property valuation adjustments necessary which would have the affect of reducing property tax collections.

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.

Tax Incremental Financing District (TIF)- financing mechanism used to finance certain public improvements throughout a certain area defined within the city. Expenditures from these projects are recouped in future years via an incremental tax levied upon the districts "captured assessed value" at the inception of the TIF agreement.

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.

City of Saco, Maine
City Contacts

How to contact the city:

Visit the city's web site at www.sacomaine.org

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