City of Portland, Maine
City Council Workshop Agenda
Monday, March 13, 2023
5:00 p.m. via Zoom

FY24 Budget

1. **Remote Access**

   The City Council will conduct this meeting from Council Chambers, located on the second floor of City Hall.

   The public may attend the meeting in person, however space in Council Chambers is limited. The public is therefore strongly encouraged to participate remotely via Zoom pursuant to the Remote Meeting Policy adopted by the Portland City Council. Allow your computer to install the free Zoom app to get the best meeting experience. If you are not able to attend live either in person or via Zoom, a recording will be available in the Agenda Center following the meeting.

   Please click the link below to join the webinar:
   https://portlandmaine-gov.zoom.us/j/86300642915?pwd=ZVQraWxta21iNW5HZ2RJNjR1MlhEZz09
   Passcode: 521629
   Or One tap mobile :
   US: +13052241968,,86300642915#,,,,*521629# or +13092053325,,86300642915#,,,,*521629#
   Or Telephone:
   Dial(for higher quality, dial a number based on your current location):
   US: +1 305 224 1968 or +1 309 205 3325 or +1 312 626 6799 or +1 646 931 3860 or +1 929 205 6099
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   253 215 8782 or +1 346 248 7799 or +1 360 209 5623 or +1 386 347 5053 or +1 507 473 4847 or +1 564
   217 2000 or +1 669 444 9171
   Webinar ID: 863 0064 2915
   Passcode: 521629
   International numbers available: https://portlandmaine-gov.zoom.us/u/kAl0K0IiI

2. **Introductions**

3. **FY24 Budget Development Updates**
   City of Portland Finance Director Brendan T. O'Connell will provide updates on the development of the FY24 City Manager's Recommended Budget. Additional details regarding Department requests for FY24, budget challenges and budget opportunities will be presented to the Council in advance of the discussion regarding budget guidance for FY24.

4. **FY24 Budget - City Council Budget Guidance Discussion**
The Council will discuss budget information presented to date and provide guidance for staff as they work to develop a recommended budget. Receiving detailed budget guidance regarding the mill rate and acceptable levels of increase based on the challenges currently facing the City is a critical goal of this portion of the agenda.

5. **Adjournment**

City of Portland FY24 Budget Primer

(slides 1-8 updated for 3/13/23 City Council Workshop)

Brendan T. O’Connell – Finance Director

FY24 Budget Challenges: Summary from 1/30/23

Budget Challenge	$ Impact	Mill Rate Impact	Municipal Mill Rate % Change	Overall Mill Rate & Change
Pension Obligation Bond Debt Service	$ 1,167,094	$ 0.08	1.2%	0.6%
Collective Bargaining Agreements	$ 3,680,000	$ 0.25	3.8%	1.8%
Expiration of One Time GA Funding	$ 7,400,000	$ 0.50	7.6%	3.7%
Reduction in FY23 to FY24 ARPA Revenue	$ 4,750,000	$ 0.32	4.9%	2.4%
New Homeless Services Center Costs	$ 4,000,000	$ 0.27	4.1%	2.0%
Loss of Parking Revenue at Ocean Gateway	$ 500,000	$ 0.03	0.5%	0.2%
Valuation & Other Changes to Cumberland County Tax	$ 1,208,559	$ 0.08	1.2%	0.6%
Nov '23 Referendum: Charter Changes / Citizen Initatives	$ 600,000	$ 0.04	0.6%	0.3%
TOTALS - JUST QUANTIFIABLE ITEMS DISCUSSED TODAY	**$ 23,305,653**	**$ 1.57**	**23.9%**	**11.5%**
ITEMS STILL TO BE QUANTIFIED / WAITING FOR ADDITIONAL INPUTS & DATA				
Inflationary Changes within City Budget	TBD	TBD	TBD	TBD
Valuation: Changes to Revenue Sharing	TBD	TBD	TBD	TBD
Valuation: Changes to School Educational Subsidy	TBD	TBD	TBD	TBD

FY24 Budget Challenges: Updated for 3/13/2023

Budget Challenge	$ Impact	Mill Rate Impact	Municipal Mill Rate % Change	Overall Mill Rate Change
Pension Obligation Bond Debt Service	$ 1,167,094	$ 0.08	1.2%	0.6%
Collective Bargaining Agreements / Salaries & Wages	$ 3,806,648	$ 0.26	4.2%	1.9%
Expiration of One Time GA Funding	$ 7,400,000	$ 0.50	7.6%	3.7%
Reduction in FY23 to FY24 ARPA Revenue	$ 4,750,000	$ 0.32	4.9%	2.4%
Increase in Sheltering Costs (HSC +$5.4M, Family Shelter +$658k)	$ 6,057,979	$ 0.41	6.6%	3.0%
Loss of Parking Revenue at Ocean Gateway	$ 200,000	$ 0.03	0.5%	0.2%
Valuation & Other Changes to Cumberland County Tax	$ 1,643,208	$ 0.11	1.8%	0.8%
Nov '23 Referendum - Charter Changes / Citizen Initiatives	$ 600,000	$ 0.04	0.6%	0.3%
Decrease in Revenue Sharing due to Increased State Equalized Valuation	$ 1,700,000	$ 0.11	1.8%	0.8%
New FY24 FTE Requests (non HSC, non Housing/referendum related)	$ 1,900,000	$ 0.13	2.1%	1.0%
	$ 29,224,929	**$ 1.99**	**31.3%**	**14.7%**
Valuation: PPS Budget Impact - Changes to School Educational Subsidy	$ 2,400,000	$ 0.15	2.4%	1.1%

FY24 Budget: Summary of Department Requests

- A net Department Request increase in taxpayer support (i.e. tax levy) of $16.5M or approximately 17% increase to City side of the mill rate ($1.12). This is our STARTING POINT for reductions in City Manager budget reviews.

- Backing out any flagged new items (new position requests not required by referendum or related to the Homeless Services Center) the "rolled forward" budget is an increase of approximately 14.8%.

- Department requests include a net increase in FTE of approximately 40 positions. The majority of these are related to the opening of the new homeless services center and passed referendum requirements.

FY24 Budget: Impact to Average Property Owner of Various Mill Rate Increases

Overall Mill Rate Increase Percentage	Mill Rate Increase	Tax Levy Increase	Impact to Median Homeowner
Increase of 1%	$ 0.14	$ 2,004,617	$ 51.04
Increase of 2%	$ 0.27	$ 4,009,234	$ 102.08
Increase of 3%	$ 0.41	$ 6,013,851	$ 153.11
Increase of 4%	$ 0.54	$ 8,018,468	$ 204.15
Increase of 5%	$ 0.68	$ 10,023,085	$ 255.19
Increase of 6%	$ 0.82	$ 12,027,701	$ 306.23
Increase of 7%	$ 0.95	$ 14,032,318	$ 357.26
Increase of 8%	$ 1.09	$ 16,036,935	$ 408.30
Increase of 9%	$ 1.22	$ 18,041,552	$ 459.34
Increase of 10%	$ 1.36	$ 20,046,169	$ 510.38
FY23 Mill Rate =		13.61	

FY24 Budget: Summary of 2022 Inflation

- Inflation (CPI-U for Boston-Brockton-Nashua) for Calendar Year 2022 is 7.1%

- Inflation (CPI-U for Boston-Brockton-Nashua for most recent rolling 12 month period (January 2022 through January 2023) is 6.4%

FY24 Budget: Summary of Cuts Required to Reach Varying Mill Rate Thresholds

	Municipal Mill Rate	Tax Levy	Expenduture Reductions / Revenue Increases to Reach This Threshold
CURRENT (FY23)	$ 6.56	$96,586,918	$16,475,135
1% Increase	$ 6.63	$ 97,552,787.18	$15,509,266
2% Increase	$ 6.69	$ 98,518,656.36	$14,543,397
3% Increase	$ 6.76	$ 99,484,525.54	$13,577,527
4% Increase	$ 6.82	$ 100,450,394.72	$12,611,658
5% Increase	$ 6.89	$ 101,416,263.90	$11,645,789
6% Increase	$ 6.95	$ 102,382,133.08	$10,679,920
7% Increase	$ 7.02	$ 103,348,002.26	$9,714,051
8% Increase	$ 7.08	$ 104,313,871.44	$8,748,182
9% Increase	$ 7.15	$ 105,279,740.62	$7,782,312
10% Increase	$ 7.22	$ 106,245,609.80	$6,816,443
17% Increase (current Department Requests aka starting point)	$ 7.68	$113,062,053	$0

1) Questions & Answers

2) Message from City Manager

3) Detailed Council Discussion & Budget Guidance

City of Portland
FY24 Budget Primer
(full original presentation from 1/30.23)

Brendan T. O'Connell – Finance Director

AGENDA

- **FY23 Budget Updates**
- **FY24 Budget Challenges**
- **FY24 Budget Opportunities**
- **FY24 Budget Calendar**

FY23 Budget Update - Total Expenditures

Approved FY23 General Fund Expenditures:	$268,845,942
Spending Through December 31, 2022:	$119,798,668
Percentage Expended:	44.6%

If spending were done in equal monthly installments the "norm" through six months is 50% expended. However, City spending isn't always done equally with several larger bills due over the course of the fiscal year. Also the 6 month figure isn't always truly indicative of 182 ½ days of spending as many bills aren't received from vendors in a timely manner.

FY23 Budget Update - Total Revenues

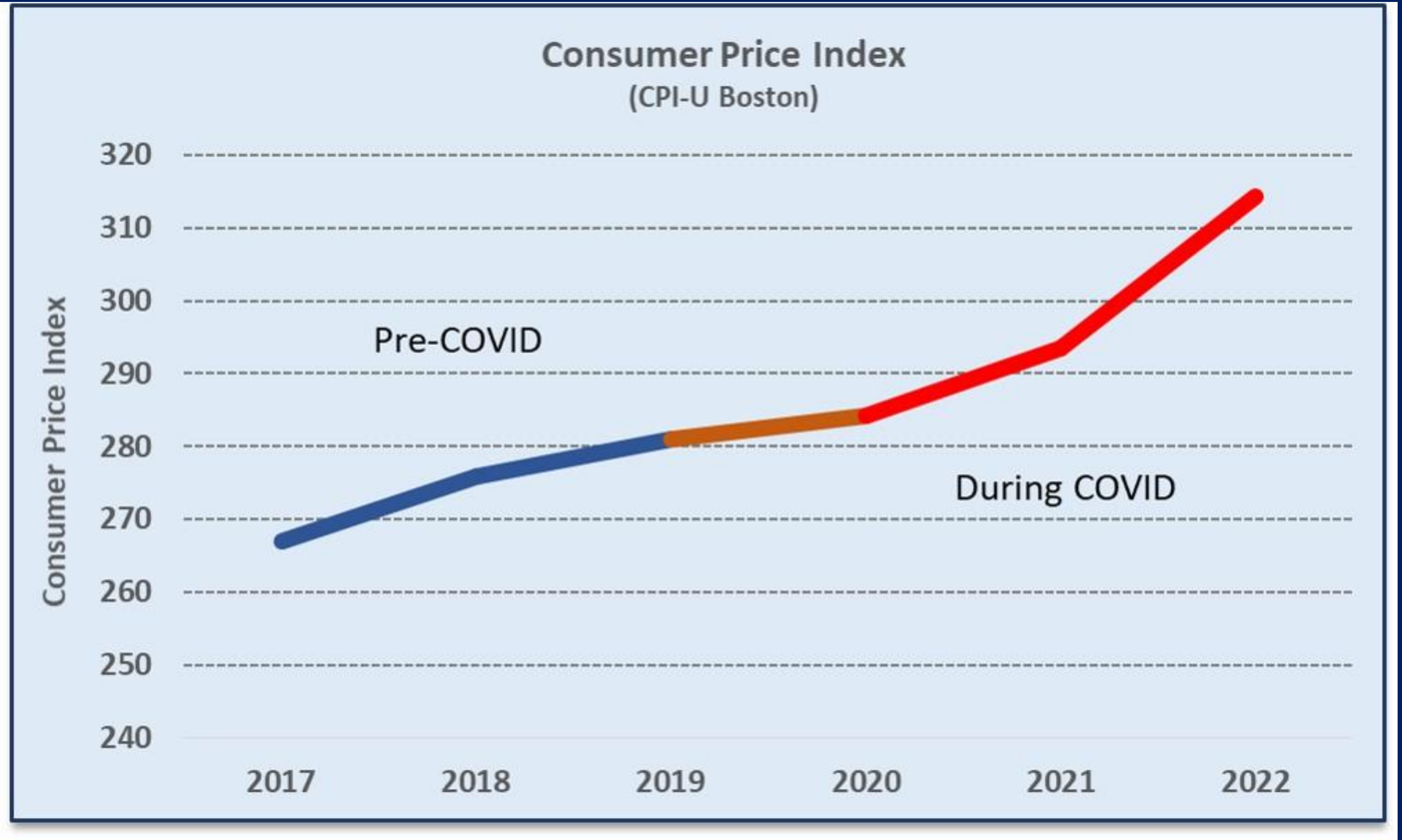
Approved FY23 Revenues	$268,845,942
Revenue Through December 31, 2022:	$133,135,552
Percentage Collected	49.5%

If revenue collections occurred in equal monthly installments the "norm" through six months would be 50% collected. However a significant portion of City revenue is collected around our two property tax payment due dates.

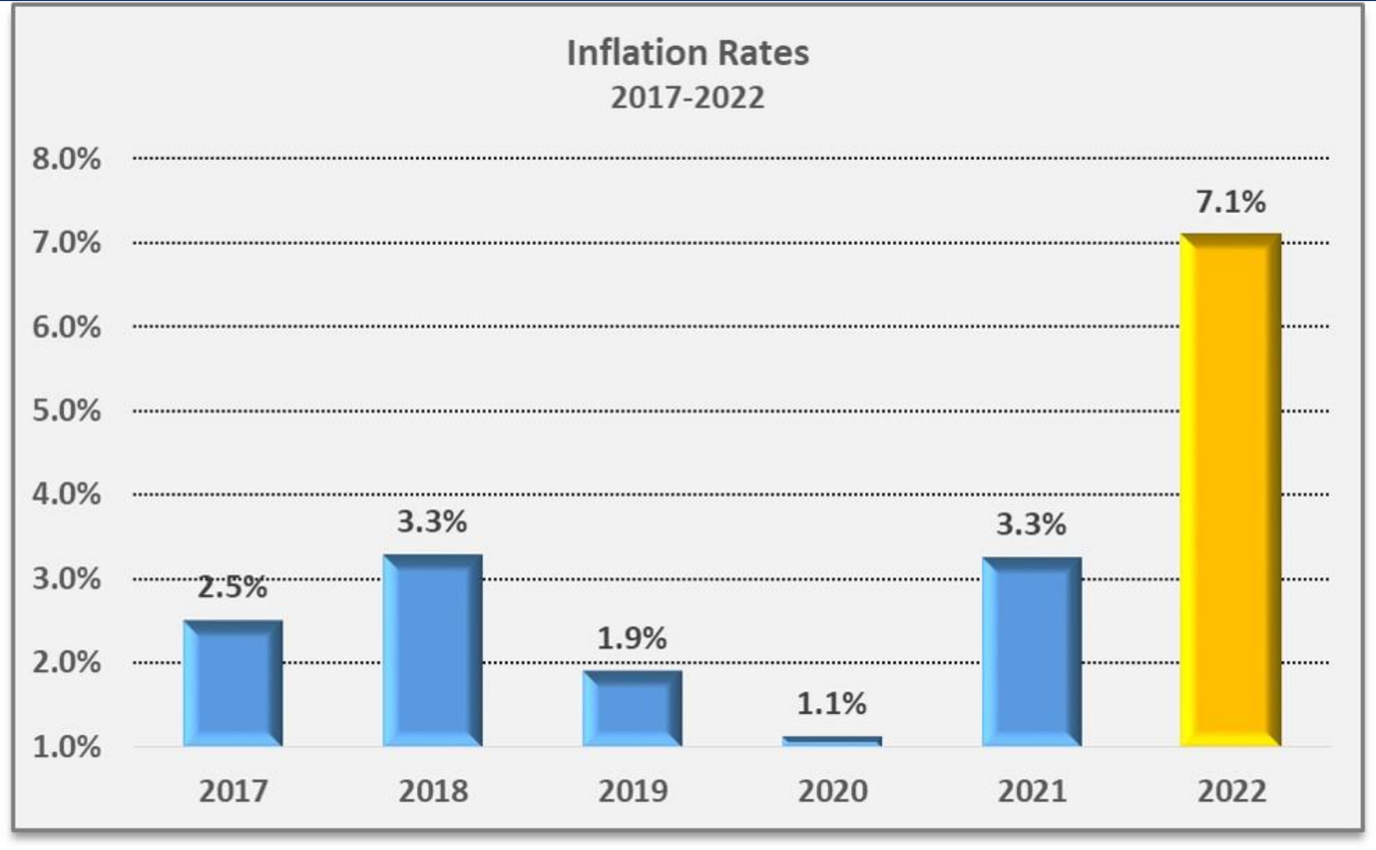
FY24 Budget Challenge: Inflation

- Impacts nearly every Department and expenditure category
- Higher cost to perform same level of City services
- Inflation levels rising rapidly during the COVID 19 pandemic (see next slides)

FY24 Budget Challenge: Inflation



FY24 Budget Challenge: Inflation

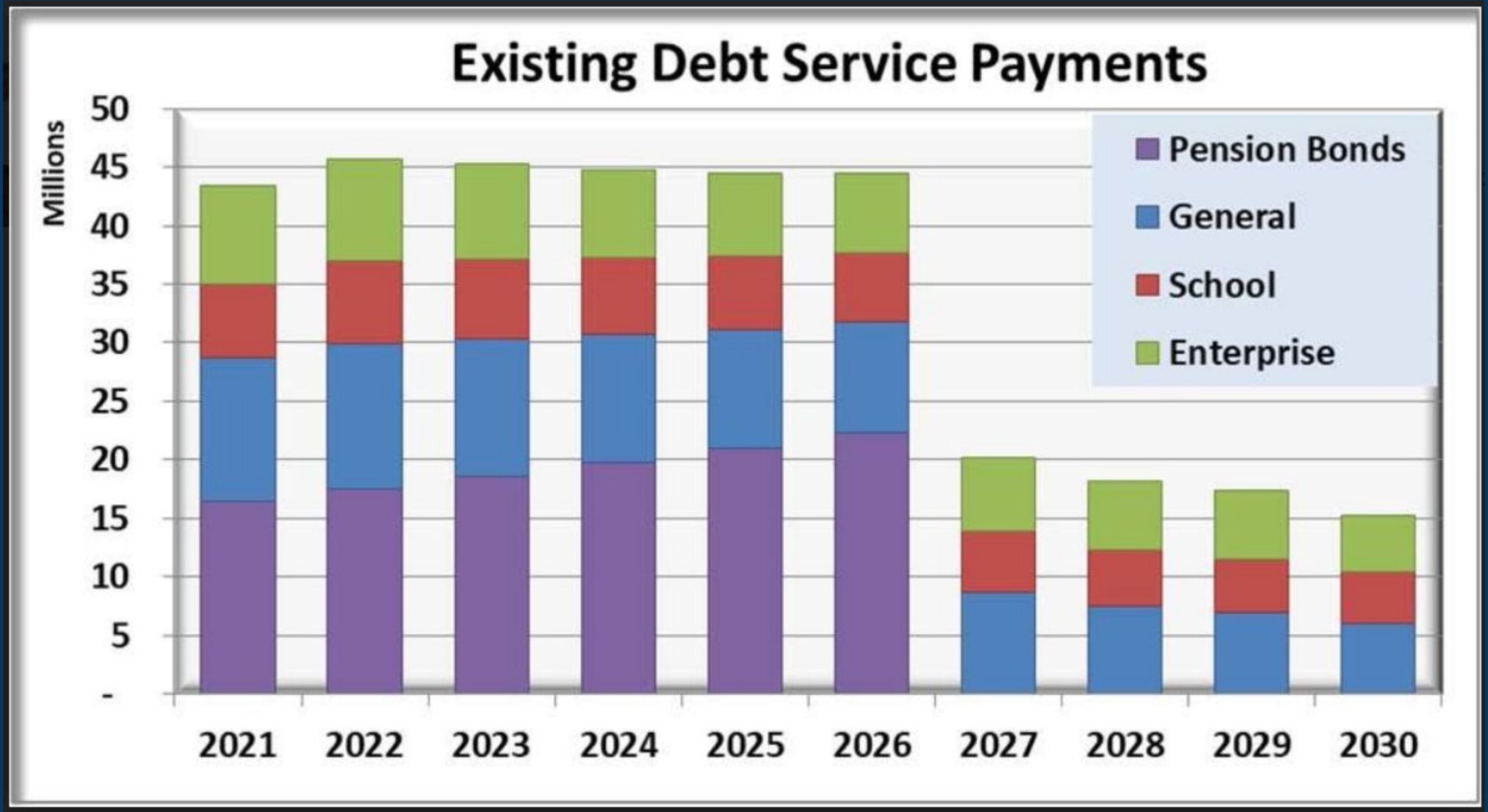


FY24 Budget Challenges - Collective Bargaining Agreements & Payroll

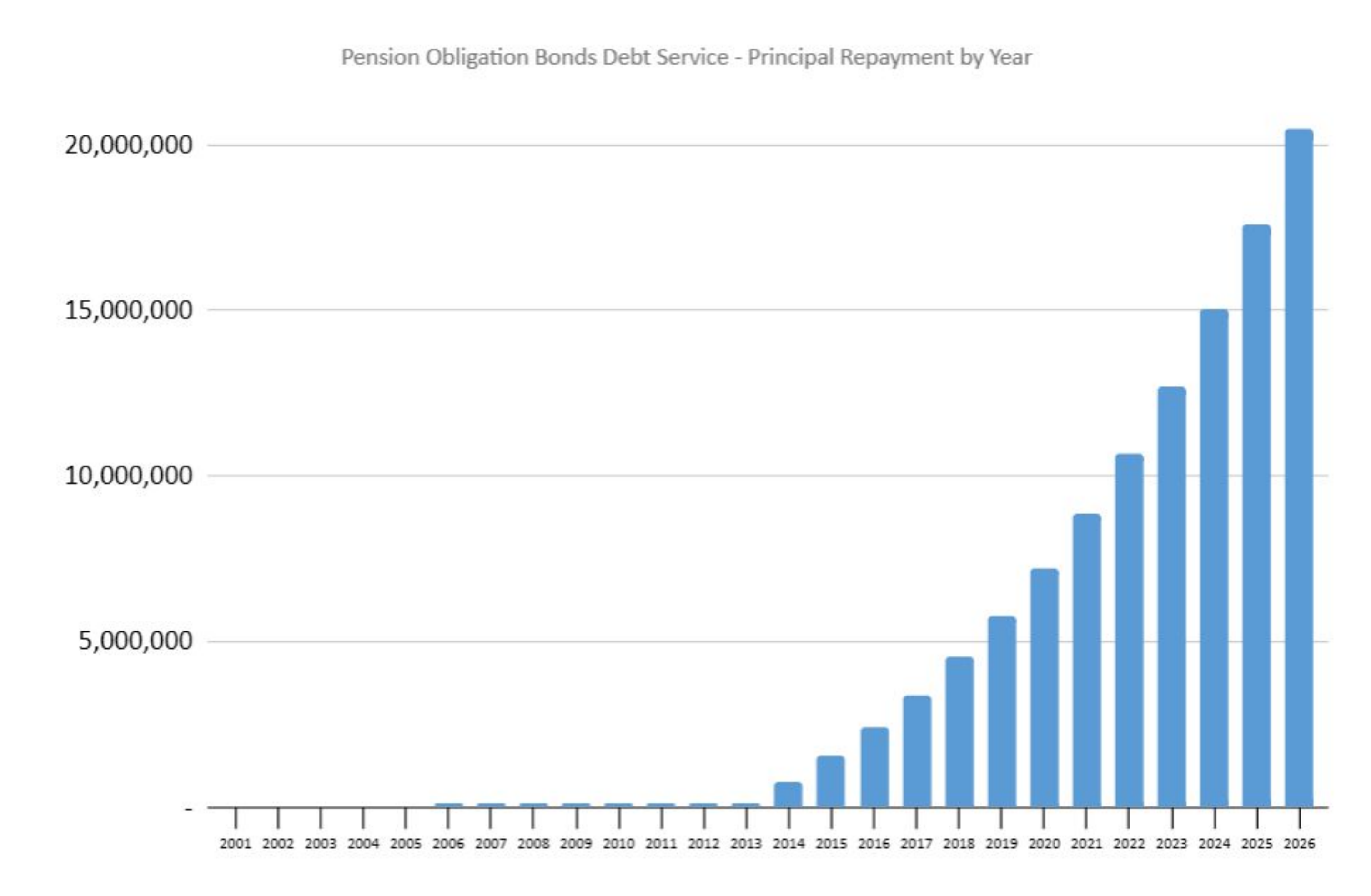
- Market wage rates outpacing high levels of national inflation
- City has 8 bargaining units - some agreements unsettled for FY24
  - 3 contracts (PBA, PSOA, Fire) expire 12/31/23
  - 3 contracts (CEBA, Communications, Supervisors) expire 6/30/24
  - 2 contracts (Pro-Tech, Labor & Trades) expire 6/30/25

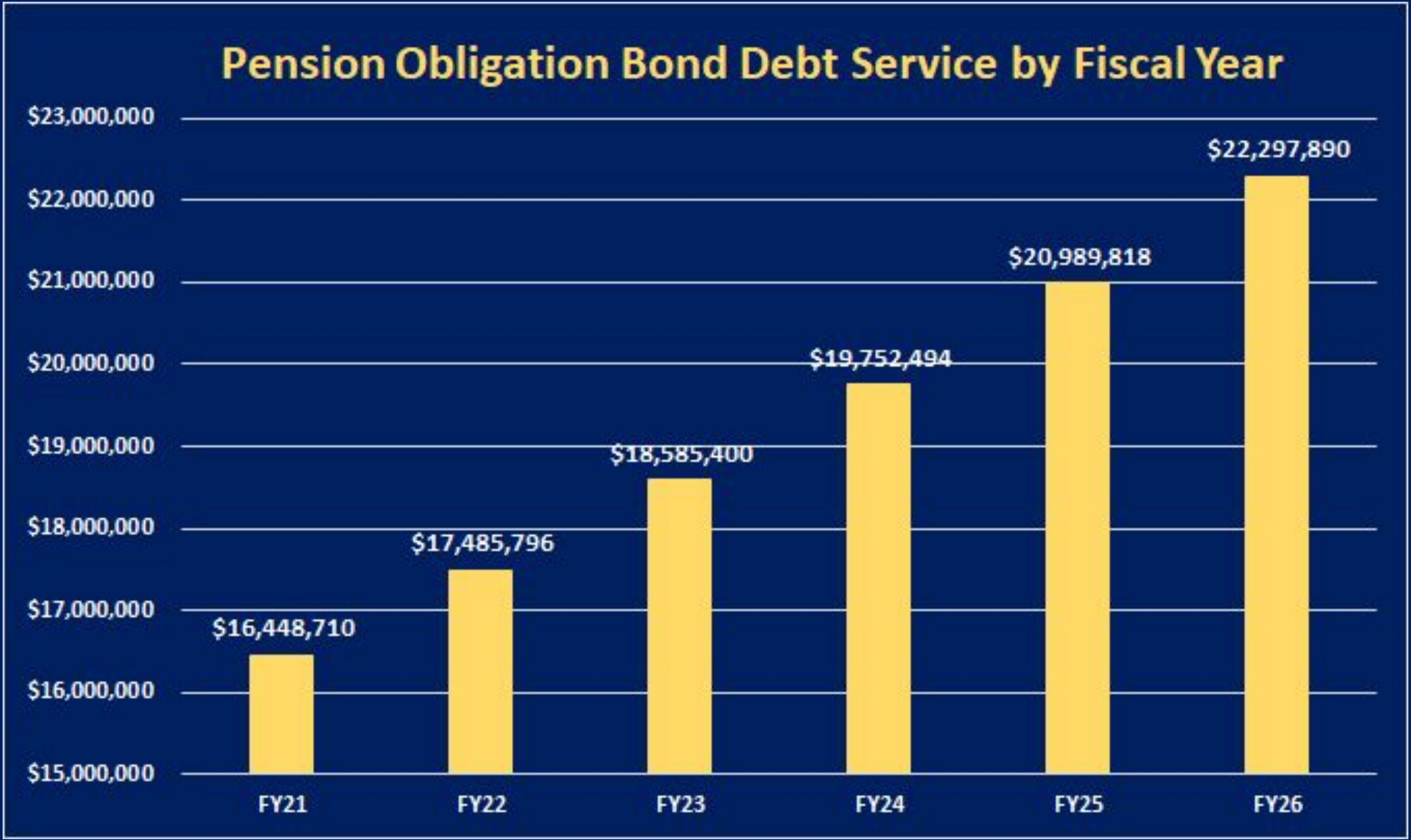
Many of the agreements include automatic 3% step increases which apply based on years of service, even if agreement has expired. This is prior to consideration of any COLA / other requests made by unions during contract negotiations. Current general fund payroll is nearly $92M and this is expected to rise by at least $3.68M in FY24. This would present an approximately $0.25 increase to the mill rate.

FY24 Budget Challenges - Debt Service



FY24 Budget Challenges - Pension Obligation Bond Debt Service




Pension Obligation Bond Debt Service by Fiscal Year
$23,000,000
$22,000,000
$21,000,000
$20,000,000
$19,000,000
$18,000,000
$17,000,000
$16,000,000
$15,000,000
$16,448,710
$17,485,796
$18,585,400
$19,752,494
$20,989,818
$22,297,890
FY21
FY22
FY23
FY24
FY25
FY26

FY24 Budget Challenge: Expiration of One-Time General Assistance Funding

- State of Maine Legislature was poised to advance an increase in the General Assistance reimbursement rate from 70% to 90% in June 2022

- Due to unknown circumstances the legislation was not passed. Instead $10M of one-time funding was made available to communities who shoulder a disproportionately large share of the State's GA burden.

- Portland's FY23 budget includes $7.4M of this $10M of one-time funding. If this level of revenue is removed from the FY24 budget it would represent an approximately $0.50 increase to the mill rate (7.6%)

FY24 Budget Challenge: Reduction in use of American Rescue Plan Funds in FY24

- The City created a plan to use American Rescue Plan Act funds to cover revenue losses & unplanned public health expenditures from FY22-FY24.

- The plan called for $8.75M in FY22, $5.5M in FY23, and $2.75M in FY24 (due to lack of State action on General Assistance reimbursement rate actual FY23 budgeted ARPA revenue increased to just above $7.5M).

- Portland's FY24 budget plan calls for just $2.75M of ARPA revenue. This is a decrease of $4.75M from FY23 budgeted level and would represent an approximately $0.32 increase to the mill rate (4.9%).

FY24 Budget Challenge: Leasing and Operating New Homeless Services Center

- Total Oxford Street Shelter Budget for FY23 approximately $5.2M

- Total Homeless Services Center Budget for FY24 expected to increase by at least $4M annually due to the following factors:
    - Only one bid received for provision of meals (1,080,948 annually)
    - Building lease cost increases from $168,000 to $2,551,000 annually
    - Various other cost increases expected due to increased capacity

- Including the above it is safe to estimate an at least $4M increase in annual operating costs of shelter operations. This would represent an approximately $0.27 increase to the mill rate (4.1%).

FY24 Budget Challenge: Ocean Gateway Parking Revenue Loss / Portland Landing

- Ocean Gateway Parking Lot (currently $15/day, likely increase to $20/day for FY24) is expected to provide approximately $1M in revenue in FY24 assuming no change in number of available spaces.

- Number of spaces is expected to change (exact reduction still TBD but expected to be at least 50%) if the Portland Landing Park project continues to move forward.

- Additional pressure to provide parking solution for islanders / working waterfront may result if this parking is eliminated.

- If property taxes were utilized to make up for $500,000 in eliminated revenue the tax rate would increase by approximately $0.03.

FY24 Budget Challenge: State of Maine Equalized Valuation Increase

- $12.095B in 2022 rising to $14.790B in 2023 (22.3% increase)
- State of Maine Valuation has several impacts on City budget
- If not for City of Portland's TIF programs, the State of Maine Equalized Valuation for the City would have been significantly higher
- It is essential to continue to carefully manage the City's three area TIF districts to ensure significant valuation increases are captured

2022 vs 2023 State Equalized Valuations

Town	State 2022 Valuation	2022 Tax	State 2023 Valuation	Val Change %
Baldwin	194,050,000	121,338	216,500,000	11.6%
Bridgton	1,294,950,000	809,718	1,503,600,000	16.1%
Brunswick	2,740,850,000	1,713,824	3,039,200,000	10.9%
Cape Elizabeth	2,598,050,000	1,624,532	2,988,250,000	15.0%
Casco	827,550,000	517,458	964,900,000	16.6%
Chebeague Island	274,300,000	171,517	347,850,000	26.8%
Cumberland	1,614,950,000	1,009,811	1,910,200,000	18.3%
Falmouth	3,069,300,000	1,919,200	3,436,450,000	12.0%
Freeport	2,060,250,000	1,288,252	2,307,000,000	12.0%
Frye Island	206,650,000	129,216	228,000,000	10.3%
Gorham	2,280,050,000	1,425,690	2,482,400,000	8.9%
Gray	1,267,350,000	792,460	1,474,800,000	16.4%
Harpswell	2,115,150,000	1,322,580	2,264,250,000	7.0%
Harrison	628,650,000	393,088	702,900,000	11.8%
Long Island	203,350,000	127,153	226,850,000	11.6%
Naples	960,250,000	600,434	1,112,100,000	15.8%
New Gloucester	640,950,000	400,779	730,150,000	13.9%
North Yarmouth	602,750,000	376,893	701,350,000	16.4%
Portland	12,095,550,000	7,563,215	14,790,100,000	22.3%
Pownal	310,200,000	193,965	346,000,000	11.5%
Raymond	1,307,150,000	817,347	1,565,250,000	19.7%
Scarborough	4,988,750,000	3,119,411	5,592,350,000	12.1%
Sebago	489,850,000	306,298	624,800,000	27.5%
South Portland	5,183,800,000	3,241,373	5,847,800,000	12.8%
Standish	1,325,800,000	829,008	1,514,400,000	14.2%
Westbrook	2,600,450,000	1,626,033	2,986,400,000	14.8%
Windham	2,608,150,000	1,630,848	2,914,100,000	11.7%
Yarmouth	2,100,950,000	1,313,701	2,450,100,000	16.6%
	56,590,050,000	35,385,142	65,268,050,000	15.33%

FY24 Budget Challenge: State of Maine Equalized Valuation Increase

- $12.095B in 2022 rising to $14.790B in 2023 (22.3% increase)

  State of Maine Valuation has several impacts on budget

- *Impact #1 – Payments to Cumberland County for FY24 will increase from $7,563,213 to $8,771,722 (16% increase).*

- Equates to an <u>8 cent increase</u> in the tax levy (0.6%)

- County moving from calendar year budget to fiscal year budget in 2023. 18 months of County tax payment is being billed by the County in 2023. Portland selected a 5 year payment plan for the additional 6 months of payment and an extra $761k is due annually for next 5 years ($761k of $8.771M above is due to this change).

FY24 Budget Challenge: State of Maine Equalized Valuation Increase

- $12.095B in 2022 rising to $14.790B in 2023 (22.3% increase)
  State of Maine Valuation has several impacts on budget

- *Impact #2 – School Educational Subsidy*
  Impact / EPS estimates typically calculated by PPS staff but a higher valuation growth in Portland compared to the rest of the State will hurt Portland’s share of overall funding via the funding formula.

- Actual change in FY24 funding still unknown – many factors and inputs into the EPS State funding formula and estimates are calculated by Portland Public Schools during their budgeting process.

FY24 Budget Challenge: State of Maine Equalized Valuation Increase

- $12.095B in 2022 rising to $14.790B in 2023 (22.3% increase). State of Maine Valuation has several impacts on budget

- *Impact #3 – State Revenue Sharing*
  Had the $11.15B valuation been in place for FY21 our revenue sharing dollars would have been significantly lower. Portland's growth continues to outpace growth in other parts of Cumberland County and the State.

- Initial draft of FY24 State of Maine budget expected March 2023

FY24 Budget Challenge: Recently Passed Charter Changes and Referendum

- CLEAN ELECTIONS: $290,000 was estimated by Charter Commission as necessary to fund the program (an addition of 2 cents to the current mill rate). This program is required & will be discussed at a future workshop.

- QUESTION C: AN ACT TO PROTECT TENANTS: $310,000 As a result of passed citizen initiatives (Question C) staff is requesting four new positions:
  - 2 Rental Registration Inspector
  - 1 Rental Registration Coordinator
  - 1 Licensing and Registration Assistant

  Total cost of these new positions (including all associated costs) is $310k.

  This would add approximately 2 cents to the mill rate.

NOTE: These amounts represent Department requested positions and will be further vetted by the City Manager during the budget review process prior to a formal budget recommendation.

FY24 Unknown: Other Changes Related to Council/Committee Goals or State Programs

2023 Portland City Council Common Goals

Always using a lens that prioritizes racial, social and justice equity, the City Council's annual goals focus their work on:

- Housing
- Homelessness
- Climate & Sustainability

In addition, Council work will focus on:

- Implementation of voter-approved Charter Amendments and Ordinance Amendments
- FY24: CDBG Budget, CIP Budget, Annual Operating Budget
- City Manager Search and Hire
- Opening of Homeless Services Center
- Engagement with 131st Legislative Session.

FY24 Unknown: Other Changes Related to Council/Committee Goals or State Programs

- Any new State of Maine programs which might have an additional cost (either directly or via required additional duties/staffing
  - Senior Citizen Property Tax Stabilization Program

- Any approved City Council subcommittee initiatives also passed by the full City Council which might have an additional cost (either directly or via required additional duties/staffing).

FY24 Budget Challenges: Summary

Budget Challenge	$ Impact	Mill Rate Impact	Municipal Mill Rate % Change	Overall Mill Rate & Change
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FY24 Budget Challenges: Summary Additional Details

- Amounts discussed tonight simply represent known budget challenges for FY24. This is not an exhaustive list and several of the largest budget challenges are not yet quantifiable. There will be many other budget challenges & budget opportunities.

- This presentation includes details on the budget challenges within the City budget only and not any challenges that may exist within the PPS budget.

- Two joint meetings between the City/School Finance Committees are set to be scheduled for March & April. Full board was invited to attend tonight and will receive slides + recording link.

FY24 Budget Opportunities

- Higher Interest Rates on Investments
- Flexibility in Timing of Debt Issuances (July 2023 vs early 2023)
- Solid Waste Insourcing Opportunity
- Increased / Growing Property Tax Base
- Continued Reduction in Temporary Shelter Costs / Hotel Use
- Well Organized Legislative Effort

FY24 Budget Timeline

- December / January – City Departments compile/enter their budget requests based on CY actuals and guidance from City Manager
- February – Finance & HR Department review of submissions
- March – City Manager detailed review of submissions, meetings with Councilors and Mayor. First joint City/School FC meeting.
- April – Presentation of City Manager recommended budget to City Council, referral to Finance Committee for detailed review including second joint City/School FC meeting.
- May – Budget workshop and final approval by City Council
- June/July (odd years) - State of Maine biennial budget approval

1) Q & A

2) Guidance From Council

Additional Questions? Contact:

finance@portlandmaine.gov

Finance Department
Office of the Finance Director
March 13, 2023

City of portland

DISTRIBUTE TO:	Members of the City Council and Interim City Manager
FROM:	Brendan T. O'Connell - Finance Director
DATE:	March 13, 2023
SUBJECT:	**FY24 Budget Frequently Asked Questions and Answers**

During the past several months and budget cycles the City has fielded many questions from residents of the City in regards to the budget and valuation. Many of these questions have come up repeatedly via phone, email and in person and we expect they may come up again in FY24. This memo is intended to summarize responses to many of the frequently asked questions ("FAQ").

This document will be updated as the FY24 budget process progresses with responses to any new frequently asked questions from the Finance Committee, City Council and public.

Question 1: I noticed the FY23 budget included $100M of new estimated valuation. How does this growth benefit City revenues? (updated 3/2/2023)

The local assessed value grew by approximately $100 million in FY23. This is a combination of new projects breaking ground or being completed, increases in existing property assessments and an estimate for tax appeals. This $100 million of new property value created an additional approximately $605,000 in tax revenue for municipal use ($100,000,000 of new property value divided by $1000 times the mill rate of $6.05). This $100M of new property value also creates an additional approximately $705,000 in tax revenue for Portland Public School Department use ($100M / $1000 x PPS mill rate of $7.05). While this $100M of growth seems like a significant increase, it represented only a 0.068% overall increase to our FY22 valuation of approximately $14.6 billion, and can only fund a fraction of the cost increases and budget challenges we faced in FY23, many of which were outside of City control. These included the increases in Cumberland County tax (which has risen at an average rate of over 4.6% over the last 8 budget years), our METRO assessment, increases in pension obligation bond debt service (approximately $1M and increasing by around $1M+ annually through 2026), contractually obligated union compensation increases, new COVID19 related expenses and revenue losses, and other significant cost increases related to the massive inflation seen in 2021 and 2022. The increase in valuation only funded a fraction of the cost increases that are outside of City control and it is also worth noting our valuation increase was significantly lower than the rate of inflation.

Question 2: What is the breakdown of the tax levy between City and School operations? Is it 50/50? How has the tax levy and mill rate broken down in the last several years? (updated 3/2/23)
The overall City of Portland approved tax rate for FY23 is $13.61 and the breakdown is not 50/50. The mil rate and tax levy is further broken down in the tax rate history table below. In FY23 the City mill rate was $6.05 (44.5% of total mill rate), the County mill rate was $0.51 (3.7% of total) and the Portland Public Schools mill rate was $7.05 (51.8% of total). Because of the City's revaluation in FY22, which dropped mill rates in proportion to the overall increase in valuation, progression of total taxes over time is difficult to follow. The second table on tax levy history (total amount of tax dollars collected to support each portion of the mill rate) provides easier to follow/understand data on trends in overall tax levy over time.

FY16 - FY23 City of Portland Tax Rate History & Breakdown							
	MUNICIPAL PORTION				SCHOOL PORTION		OVERALL
Fiscal Year	City Tax Rate	City % of Total	County Tax Rate	County % of Total	School Tax Rate	School % of Total	City of Portland Tax Rate
FY16	$9.83	47.6%	$0.68	3.3%	$10.12	49.1%	$20.63
FY17	$10.08	47.8%	$0.70	3.3%	$10.33	48.9%	$21.11
FY18	$10.28	47.5%	$0.76	3.5%	$10.61	49.0%	$21.65
FY19	$10.55	46.9%	$0.79	3.5%	$11.14	49.6%	$22.48
FY20	$10.79	46.3%	$0.83	3.6%	$11.69	50.1%	$23.31
FY21	$10.75	46.1%	$0.87	3.7%	$11.69	50.2%	$23.31
FY22	$5.73	46.7%	$0.49	3.6%	$6.56	49.7%	$12.99
FY23	$6.05	44.5%	$0.51	3.7%	$7.05	51.8%	$13.61

The City portion of tax levy has increased by $13.2M since FY16 (a compound annual growth rate ("CAGR") of approximately 2% per year, less than inflation over that same time period). The School tax levy has increased by $25.8M (a CAGR of 3.63% since FY16) FY16 & the County tax levy has increased by $2.3M (CAGR of 4.69% since FY16).

FY16 - FY23 City of Portland Tax Levy History & Breakdown							
	MUNICIPAL PORTION				SCHOOL PORTION		OVERALL
Fiscal Year	City Tax Levy	City % of Total	County Tax Levy	County % of Total	School Tax Levy	School % of Total	City of Portland Tax Levy
FY16	$75,785,193	47.6%	$5,240,009	3.3%	$78,073,211	49.1%	$159,098,413
FY17	78,445,570	47.8%	5,417,119	3.3%	80,331,376	48.9%	164,194,065
FY18	80,187,454	47.5%	5,907,743	3.5%	82,787,921	49.0%	168,883,118
FY19	83,323,749	46.9%	6,288,845	3.5%	88,003,431	49.5%	177,616,025
FY20	86,173,337	46.3%	6,640,316	3.6%	93,345,139	50.1%	186,158,792
FY21	86,743,535	46.1%	7,011,159	3.7%	94,338,744	50.2%	188,093,438
FY22	83,867,622	44.1%	7,147,309	3.8%	99,083,251	52.1%	190,098,182
FY23	89,023,703	44.4%	7,563,215	3.8%	103,851,071	51.8%	200,437,989
The City portion of the overall tax levy has increased by $13.2M or 17.5% since FY16 (2.03% CAGR)							
The County portion of the overal tax rate has increased by $2.3M or 44.3% since FY16 (4.69% CAGR)							
The School portion of the overall tax rate has increased by $25.8M or 33.0% since FY16 (3.63% CAGR)							

CAGR = Compound Annual Growth Rate

-Question 3: The City received significant Federal COVID relief funding. Can you provide an update on the American Rescue Plan Act of 2021 funding allocation process, any amounts appropriated by City Council and a project by project breakdown? (updated 3/2/2023)

The City of Portland received an allocation of $46,290,625 of funds in the American Rescue Plan Act of 2021 (ARPA). These funds were paid in two equal installments in 2021 and 2022. The City utilized a participatory budget process to allocate the majority of the funding during two separate funding cycles in 2021 and 2022. A public facing website and public comment portal was launched in summer 2021 and the City solicited feedback via City website and CivilSpace page, social media, direct mail, text alerts and public meetings. Approximately 4000 participants provided direct feedback via our ARPA surveys including the first and second tranche funding surveys, a public health survey and a business community survey. Hundreds of additional comments were received via email, in person, and in public forums held by the City and others. Dozens of meetings were held with external organizations, individual City Departments, our elected officials and other local governmental organizations as funding recommendations were finalized.

A breakdown of the projects funded, the amounts, and the dates funding was approved by City Council is included below (including current estimated funds remaining for FY24):

ARPA Funding Approvals, Amounts and Appropriations Breakdown - Total Funding of $46,290,625 (Click on each link below for additional detail / breakdown of City Council approved appropriations)		
PROJECT TITLE	AMOUNT	DATE FUNDING APPROPRIATED BY CITY COUNCIL
FY22 ARPA Funding - Revenue Replacement	$8,750,000	June 7, 2021
First Tranche Participatory Process - Various Community Priorities	$14,200,000	November 1, 2021
FY23 Funding to Support Public Health / Homelessness	$5,500,000	June 6, 2022
FY23 ARPA funding to fill GA reimbursement gap / address housing issues	$2,029,190	June 6, 2022
Vaccination Incentives and Employee Retention Program	$1,650,000	November 21, 2022
Second Tranche Participatory Process - Various Community Priorities	$11,200,000	November 21, 2022
Funding Expected to be Available for Use in FY24 Operating Budget	$2,961,435	TBD - Expected May 2023 as part of FY24 budget appropriations
GRAND TOTAL - ALL ARPA STATE AND LOCAL FISCAL RECOVERY FUNDS RECEIVED	**$46,290,625**	

Question 4: Can you provide additional information regarding impacts of changes to the combined tax rate / mill rate? For example, what amount of increase to the tax levy (in dollars) is equivalent to a 1% increase? Furthermore, what does a 1% increase mean for the median property owner in Portland? (updated 3/9/2023)

The FY23 combined mill rate for the City is $13.61 based on a total tax levy of $200,437,989. Based on FY23 figures:

- For every $147,290 of increase to the tax levy the mill rate would increase by $0.01.

- For every $2,004,617 of tax levy increase the mill rate would increase by 1%

- See chart below for thresholds and impact to taxpayer / median homeowner for 1-10% tax levy increases (please note these are COMBINED City/School mill rate impact)

	Mill Rate Increase	Tax Levy Increase	Impact to Median Homeowner
Increase of 1%	$ 0.14	$ 2,004,617	$ 51.04
Increase of 2%	$ 0.27	$ 4,009,234	$ 102.08
Increase of 3%	$ 0.41	$ 6,013,851	$ 153.11
Increase of 4%	$ 0.54	$ 8,018,468	$ 204.15
Increase of 5%	$ 0.68	$ 10,023,085	$ 255.19
Increase of 6%	$ 0.82	$ 12,027,701	$ 306.23
Increase of 7%	$ 0.95	$ 14,032,318	$ 357.26
Increase of 8%	$ 1.09	$ 16,036,935	$ 408.30
Increase of 9%	$ 1.22	$ 18,041,552	$ 459.34
Increase of 10%	$ 1.36	$ 20,046,169	$ 510.38
FY23 Mill Rate =		13.61	

Question 5: Please explain the estimated shortfall in FY23 revenue created by the State's decision to amend the proposal to increase general assistance reimbursement to 90% (in lieu of this increase the final legislation retained the existing 70% reimbursement rate and allocated some one time (FY23) funding instead. Are there any bills in front of the 131st State of Maine Legislature which might address the shortfall moving forward? (updated 3/9/2023)

One of the most difficult estimates that must be made during development of the annual operating budget is the level of general assistance (GA) funding necessary to comply with State GA requirements. In 2019 Governor Mills announced the intent to change the rules around general assistance to include asylum seekers. The expenses incurred since this announcement in Social Services and General Assistance is in excess of $100M. Significant additional expenditures have been incurred by other City Departments, most notably the Portland Public Schools, as we provide services to newly arrived Mainers. From year to year, depending on the volume of arrivals, accurately predicting the potential expense of compliance with State GA rules can be incredibly difficult. In late 2022 and during all of 2023 the pace of arrivals of asylum seekers has significantly increased (600+ since the start of the calendar year). The majority of recent asylum seekers are being sent from locations in California or New York rather than directly from the southern border. The vast majority of the arrivals during 2023 have been transported to Portland after first seeking refuge elsewhere in the US (Riverside County California and New York City are two examples of other jurisdictions buying bus or plane tickets to send significant numbers of asylum seekers to Portland).

The other major moving piece of our GA budget is the revenue reimbursement component of the budget. The FY23 City initially assumed that the broad support for the bill proposed by Representative Michael Brennan to increase GA reimbursement to 90% would result in the bill's passage. Instead, there were last minute amendments to the bill that resulted in Portland receiving significantly less than what was anticipated (a nearly $10M local City of Portland budget gap). To address this shortfall $7.4M of one time funding was provided to the City and the remainder was funded with the City's American Rescue Plan Act funds (also one time use funding). All of these funds no longer exist for FY24 leaving the City with a SIGNIFICANT potential shortfall in revenues which could trigger massive local property tax increases if left unaddressed.

There are currently several bills being proposed in front of the 131st State of Maine legislature regarding general assistance including some yet to be proposed. For the most recent updates and discussion on each of these bills please refer to the City of Portland Legislative and Nominating Committee web page. It is expected that a bill re-proposing the reimbursement rate increase from 70% to 90% will be re-proposed.

Question 5: The State of Maine equalized valuation for Portland is over $12B but the local assessed value is well over $14B. What is the difference between these values and how do they impact my taxes? (updated 3/2/2023)

Answer from the Assessor's Office: The State Equalized Valuation (SEV) is used as the basis to apportion the county tax, state-municipal revenue sharing, road assistance (highway block grants), general assistance grants and, the largest piece, state aid for education. It is also used by some utilities, such as the Portland Water District in its assessment of wastewater fees to municipalities.

State aid is vital to our municipal finances. The formula used to calculate the various municipal shares of state aid employ a variety of variables, including valuation of taxable property. For the state aid to be distributed equitably, the variables used in the formulas must be consistent; that is, the valuation figures must reflect the same percentage of market value for every municipality. Municipalities are required to assess at no less than 70% of true and just market value for property tax purposes, but within that constraint there is great variability. Through the process known as State Equalized Valuation, Maine Revenue Services develops annually an equalized value of every organized municipality and the unorganized territory. The finished product reflects the 100% taxable value for the municipality but does not represent the actual valuation used within the municipality which can vary widely between different municipalities.

- The City has not appealed or challenged the State Equalized Valuation. We agree with their analysis and their final value and would have a difficult time proving they are incorrect.
- The current State Equalized Valuation is based on actual property sales on an approximately 1-2 year lag. Sales prices have risen continuously over the last several years so we know our SEV will continue to rise.
- The reason the City uses the $14B+ in its estimated projections is because this is the actual valuation that local taxes are levied against. The State's Equalized Value is not used to levy local property taxes, it is an indicator of what the actual 100% valuation should be. There is a wide difference between the two and this is one reason why we are undertaking a revaluation.
- While the State "certifies" their equalized value, this is only an aggregate total based on a sales ratio study of market data from the preceding 18-24 months. The State does not apportion or allocate individual uniform values to the 24,000+ parcels that make up the City of Portland.

Further information on SEV can be found:
Maine Revenue Services Property Tax Bulletin No. 1 - Maine State Valuation
Rule 201 - Rules of Procedures Used to Develop State Valuation

Question 6: How does the City of Portland's mill rate compare to those of surrounding towns? (note - data for this question gathered in early 2022 - this will be updated in April/May 2023)

The mill rate is not the only factor in calculation of a tax bill and the tax burden of a City overall. A City's local property tax assessment (and each individual property's local assessed value) is the other critical component to consider when comparing property taxes between communities. The "2022 Mill Rate Adjusted to 100% Assessment Ratio" column in the attached table serves the best comparison of Portland's mill rate vs other surrounding communities as it factors in all of the important components which make up a tax bill.

Greater Portland Area Tax Rate, Assessment Value and SEV Comparision

MUNICIPALITY	2022 Mill Rate	2022 Total Taxable Assessment	2022 State Equalized Valuation (SEV)	2022 Mill Rate Adjusted to 100% Assessment Ratio	2022 Total Tax Commitment	2022 Assessment Ratio
PORTLAND	$12.99	$14,621,611,570	$12,095,550,000	$15.70	$189,934,734	100%
CAPE ELIZABETH	$19.92	$1,744,145,500	$2,598,050,000	$13.37	$34,743,378	80%
SOUTH PORTLAND	$14.70	$4,862,587,400	$5,183,800,000	$13.79	$71,480,035	100%
GORHAM	$19.40	$1,693,304,660	$2,280,050,000	$14.41	$32,850,110	83%
YARMOUTH	$19.80	$1,838,519,725	$2,100,950,000	$17.33	$36,402,691	90%
WESTBROOK	$17.83	$2,302,663,000	$2,600,450,000	$15.79	$41,056,481	100%
FALMOUTH	$17.43	$2,689,962,000	$2,608,150,000	$17.98	$46,886,038	89%
WINDHAM	$12.60	$2,734,905,000	$2,608,150,000	$13.21	$34,459,803	100%
SCARBOROUGH	$15.02	$4,845,682,776	$4,988,750,000	$14.59	$72,782,155	100%
FREEPORT	$14.56	$1,961,260,564	$2,060,250,000	$13.86	$28,555,954	100%

2021 Mill Rate = Actual Mill rates for FY 2021
2021 Total Taxable Assessment = Acutal local taxable assessment for FY21
2021 State Equalized Valuation (SEV) represents the State's calculation of local property values based on actual sale prices from 12-18 months prior
Local Taxable Assessment as a % of SEV = indicator of whether local assessment is undervalued as a percentage of actual SEV
2021 Mill Rate Adjusted to 100% Assessment Ration = 2021 Mill Rate * Local Taxable Assessment as a % of SEV
2021 Total Tax Commitment = Actual local tax commitments for FY21

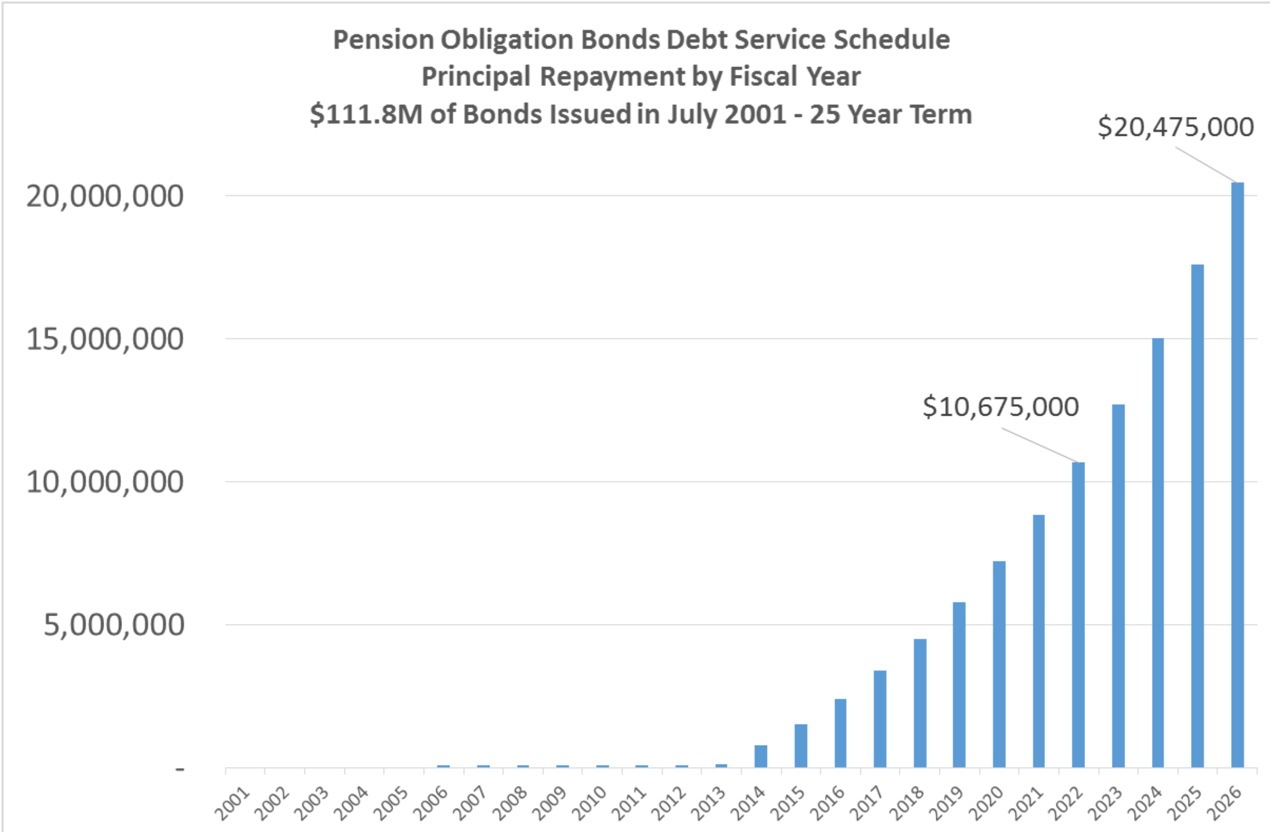
Question 7: Can staff provide details on how fundraising works in relation to the City's operating budget? Are there limitations on what items can be supplemented by fundraising? (updated 5/1/2022)

The City's spending of operating budget funds is authorized by an overall appropriation resolve passed during the City budget process. For programs supported either fully or partially via donations, the City budgets for the full amount of program expenditures within the appropriation resolve and also includes an estimate of the offsetting revenues in the resolve. City staff would be required to come back to City Council with an additional appropriation order if additional expenditures were required above and beyond what was already approved in the appropriation resolve. For example, if the City's overall operating budget was $1M, and the City needed to launch a new $50,000 program (supported by donations) midway through FY22 pushing total spending to $1.05M the City Manager would bring a new appropriation order to Council asking the Council to appropriate the additional $50,000 in donations, raising the overall appropriation to $1,050,000.

None of the programs currently being suggested for fundraising (in HHS, Parks & Recreation) have any restrictions that staff is currently aware of, but we would do further research before launching any specific new campaigns for any specific program or item.

Question 8: The FY23 budget calls for $3.25 in use of Assigned Fund Balance / Debt Service Reserve. Can you provide more detail on why this is appropriate and how it helps smoothen property tax rates from FY23-FY27? (updated 5/1/2022)

Over the last several years the City has achieved significant cost savings due to an aggressive strategy of refinancing previously issued debt at lower interest rates, renegotiating debt service related contracts, and making key vendor changes. These savings, currently held within the City's debt service fund reserves, are an integral part of staff strategy to smoothen property tax rates over the final five years of repayment of the City's $111.8M pension obligation bond. The structure of the pension obligation bonds, issued back in July 2001, was very unfavorable in later years of the debt. No significant principal repayment on the debt began until 2014 and debt service payments will increase by over $1M per year annually from FY23 through FY26. The final $22.3M debt service payment is due on 6/1/26 and in fiscal years thereafter (beginning in FY27) the City and School Department will have significantly more operating budget flexibility and likely a reduction in tax levy on both sides of the budget (City and Schools).


Pension Obligation Bonds Debt Service Schedule
Principal Repayment by Fiscal Year
$111.8M of Bonds Issued in July 2001 - 25 Year Term
$20,475,000
$10,675,000
20,000,000
15,000,000
10,000,000
5,000,000
-
2001
2002
2003
2004
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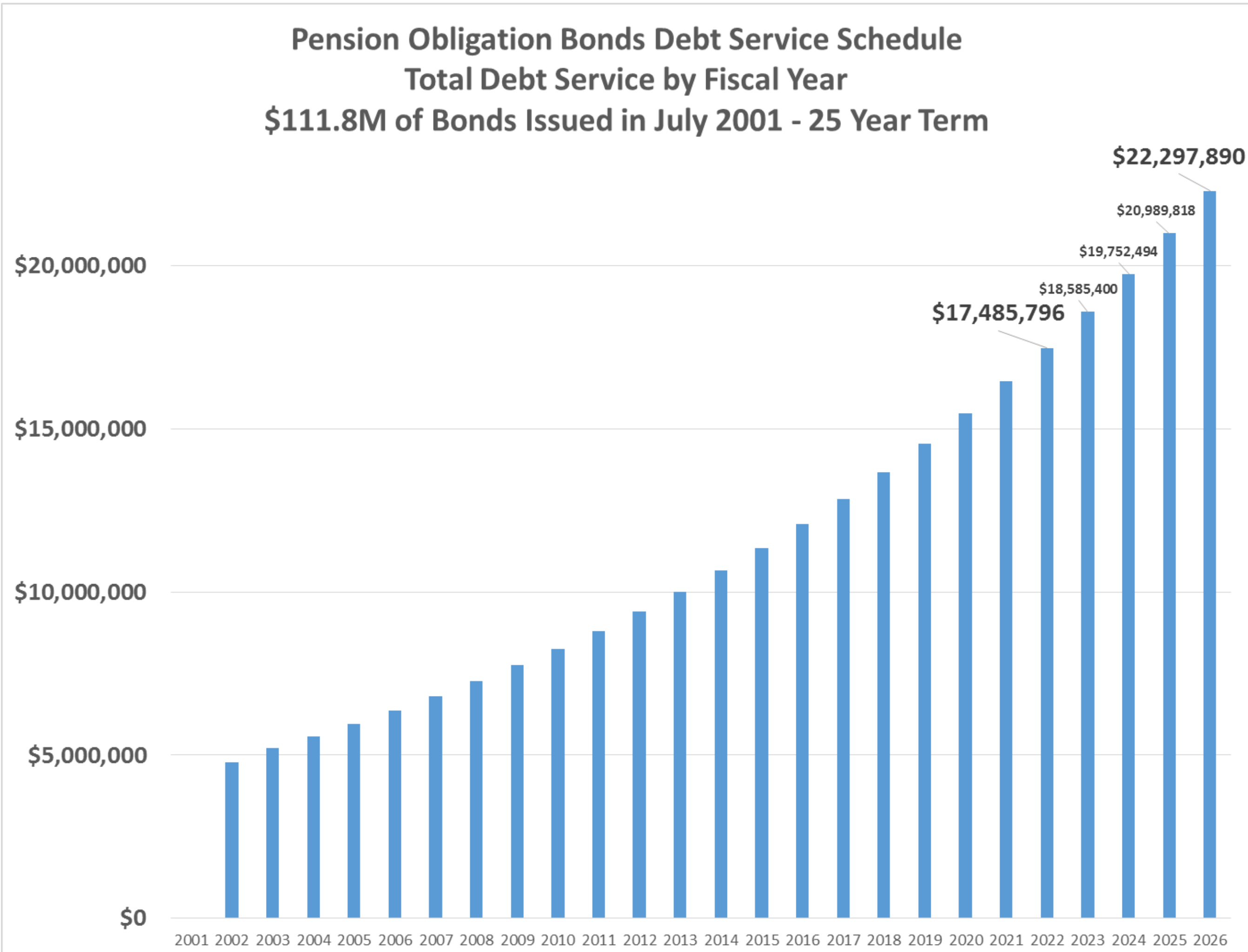

Over the next four fiscal years (FY23 to FY26) the City will recommend that City Council utilize $11,682,418 of the debt service reserve to smoothen property tax rates in each fiscal and offset the impacts of the increases in pension obligation bonds debt service. If not for use of this reserve the property tax levy would be $11,682,418 higher over the upcoming four fiscal years. Typically fund balance is only recommended for use vs ONE TIME expenditures. In this instance use of fund balance remains appropriate as the debt service expenses related to pension obligation bonds are not an ongoing operating expense - they will be going away for good in FY27 (final payment is due in FY26 and in the FY27 operating budget there will be $22.3M of capacity previously occupied by pension obligation debt service). Furthermore there are sufficient debt service reserves to cover the full amount of the increases in pension obligation bond debt service in each of the next four consecutive budget years. This use of the debt service reserve is this recommended approach from the Finance Department staff. Using pre-revaluation figures will result in a mill rate that is at least 72 cents lower than what the mill rate would have been if no debt service reserve was used.

The City’s debt service reserve and the impending FY27 retirement of the pension obligation bonds also gives both the City and Schools flexibility in how new debt service expense impacts the property tax rate. In FY23 the City budget proposes use of approximately $2.1M of debt service reserve to pay debt service expense due on 5/1/23 related to principal repayment on recently issued debt related to four City elementary schools. By pushing the impact of the principal repayment expense into future fiscal years (the majority of the expense paid in FY27 after the pension obligation bonds are retired) the property tax / mill rate impact of the four school bonds can be spread over several fiscal years as was originally intended and requested by Portland Public Schools. One alternative that was considered was formally delaying principal repayment until July 2023 via a requested change to the amortization schedules but this would have significantly increased total debt service costs to the City, Schools and Enterprise funds overall. A second alternative that was considered was to delay the bond issue to July 2022 - however in the rising interest rate environment and due to the cash flow needs for the underlying projects this alternative was ruled out.

Principal	School-General		Lyseth		Longfellow		Presumpscot		Reiche		PPS TOTAL	TOTAL PPS DEBT SERVICE (NEW ISSUE)	AMOUNT TO BE CHARGED TO PPS OPERATING BUDGET
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest			
11/1/2022	-	16,149	-	985	-	163,617	-	296,934	-	177,893	655,578		
5/1/2023	43,094.68	16,516	2,629	1,007	436,635	167,336	792,410	303,683	474,732	181,936	2,419,977	3,075,555	950,000
11/1/2023	-	15,438	-	942	-	156,420	-	283,872	-	170,068	626,740		
5/1/2024	43,094.68	15,438	2,629	942	436,635	156,420	792,410	283,872	474,732	170,068	2,376,240	3,002,979	3,252,979
11/1/2024	-	14,361	-	876	-	145,504	-	264,062	-	158,199	583,002		
5/1/2025	43,094.68	14,361	2,629	876	436,635	145,504	792,410	264,062	474,732	158,199	2,332,502	2,915,504	3,415,504
11/1/2025	-	13,283	-	810	-	134,588	-	244,252	-	146,331	539,265		
5/1/2026	43,094.68	13,283	2,629	810	436,635	134,588	792,410	244,252	474,732	146,331	2,288,765	2,828,029	3,453,029
11/1/2026	-	12,206	-	745	-	123,672	-	224,442	-	134,463	495,527		
5/1/2027	43,094.68	12,206	2,629	745	436,635	123,672	792,410	224,442	474,732	134,463	2,245,027	2,740,554	3,491,109
11/1/2027	-	11,129	-	679	-	112,756	-	204,631	-	122,594	451,790		
5/1/2028	43,094.68	11,129	2,629	679	436,635	112,756	792,410	204,631	474,732	122,594	2,201,290	2,653,079	2,653,079
11/1/2028	-	10,051	-	613	-	101,841	-	184,821	-	110,726	408,052		
5/1/2029	43,094.68	10,051	2,629	613	436,635	101,841	792,410	184,821	474,732	110,726	2,157,552	2,565,604	2,565,604
11/1/2029	-	8,974	-	547	-	90,925	-	165,011	-	98,858	364,315		
5/1/2030	43,094.68	8,974	2,629	547	436,635	90,925	792,410	165,011	474,732	98,858	2,113,815	2,478,129	2,478,129
11/1/2030	-	7,897	-	482	-	80,009	-	145,201	-	86,990	320,577		
5/1/2031	43,094.68	7,897	2,629	482	436,635	80,009	792,410	145,201	474,732	86,990	2,070,077	2,390,654	2,390,654
11/1/2031	-	6,819	-	416	-	69,093	-	125,390	-	75,121	276,840		
5/1/2032	43,094.68	6,819	2,629	416	436,635	69,093	792,410	125,390	474,732	75,121	2,026,340	2,303,179	2,303,179
11/1/2032	-	5,742	-	350	-	58,177	-	105,580	-	63,253	233,102		
5/1/2033	34,965.09	5,742	2,133	350	354,266	58,177	642,926	105,580	385,176	63,253	1,652,568	1,885,671	1,885,671
11/1/2033	-	5,217	-	318	-	52,863	-	95,936	-	57,475	211,810		
5/1/2034	34,965.09	5,217	2,133	318	354,266	52,863	642,926	95,936	385,176	57,475	1,631,276	1,843,087	1,843,087
11/1/2034	-	4,693	-	286	-	47,549	-	86,292	-	51,698	190,518		
5/1/2035	34,965.09	4,693	2,133	286	354,266	47,549	642,926	86,292	385,176	51,698	1,609,984	1,800,503	1,800,503
11/1/2035	-	4,147	-	253	-	42,014	-	76,247	-	45,679	168,339		
5/1/2036	34,965.09	4,147	2,133	253	354,266	42,014	642,926	76,247	385,176	45,679	1,587,805	1,756,144	1,756,144
11/1/2036	-	3,578	-	218	-	36,257	-	65,799	-	39,420	145,273		
5/1/2037	34,965.09	3,578	2,133	218	354,266	36,257	642,926	65,799	385,176	39,420	1,564,739	1,710,012	1,710,012
11/1/2037	-	3,010	-	184	-	30,500	-	55,352	-	33,161	122,207		
5/1/2038	34,965.09	3,010	2,133	184	354,266	30,500	642,926	55,352	385,176	33,161	1,541,672	1,663,879	1,663,879
11/1/2038	-	2,420	-	148	-	24,522	-	44,502	-	26,661	98,253		
5/1/2039	34,886.17	2,420	2,128	148	353,466	24,522	641,474	44,502	384,307	26,661	1,514,515	1,612,768	1,612,768
11/1/2039	-	1,832	-	112	-	18,557	-	33,677	-	20,176	74,354		
5/1/2040	34,886.17	1,832	2,128	112	353,466	18,557	641,474	33,677	384,307	20,176	1,490,615	1,564,969	1,564,969
11/1/2040	-	1,221	-	74	-	12,371	-	22,452	-	13,451	49,569		
5/1/2041	34,886.17	1,221	2,128	74	353,466	12,371	641,474	22,452	384,307	13,451	1,465,831	1,515,400	1,515,400
11/1/2041	-	611	-	37	-	6,186	-	11,226	-	6,725	24,785		
5/1/2042	34,886.17	611	2,128	37	353,466	6,186	641,474	11,226	384,307	6,725	1,441,046	1,465,831	1,465,831
	780,282	**297,923**	**47,597**	**18,173**	**7,905,811**	**3,018,558**	**14,347,549**	**5,478,110**	**8,595,600**	**3,281,930**		**43,771,533**	**43,771,533**

Question 9: How many full time employee vacancies are in each department? (updated 2/7/23)

The list of vacancies (including general fund and enterprise funds) is attached below. As of February 7, 2023 there were 253 vacancies out of 1481 budgeted full time equivalent positions. These figures do not include shortages in other classes of employees (seasonal, on-call, etc) where the City has also experienced issues finding staff/filling shifts.

Department / Position Title	**Bargaining Unit**	**# of Vacancies**		
City Clerk				
DEPUTY CITY CLERK	NON UNION	1	*Department Vacancy Total:*	1
			# of Budgeted EE's:	10
City Manager's Office				
CITY MANAGER	APPOINTED	1		
EXECUTIVE OFFICE MANAGER	NON UNION	1		
EXECUTIVE ASSISTANT (PT)	NON UNION	1		
JUSTICE/DIV/EQUITY/INCL/DIR	NON UNION	1	*Department Vacancy Total:*	4
			# of Budgeted EE's:	12
Assessor				
TAX ASSESSOR	EXECUTIVE	1	*Department Vacancy Total:*	1
			# of Budgeted EE's:	6
Finance				
TREASURY CASHIER CLERK	CEBA	1		
AP/STORMWATER CASHIER CL GF	CEBA	1		
SENIOR ACCOUNTANT - FINANCE	PROTECH	1	*Department Vacancy Total:*	3
			# of Budgeted EE's:	28
Corporation Counsel				
ASSOCIATE CORPORATE COUNSEL	NON UNION	1	*Department Vacancy Total:*	1
			# of Budgeted EE's:	9
Human Resources				
WORKFORCE DIV/INCLUSION SPEC	NON UNION	1		
SAFETY/TRAINING OFFICER-HR	NON UNION	1		

EMPLOYMENT SERVICES MANAGER	NON UNION	1	*Department Vacancy Total:*	3
			# of Budgeted EE's:	13
Parking				
PARKING CONTROL OFFICER	CEBA	1		
PARKING GAR CASHIER PTNB - ELM	CEBA	1		
PARKING GARAGE CASHIER - SP	CEBA	1		
MAINT WORKER I - SPRING ST	LABOR AND TRADES	1	*Department Vacancy Total:*	4
			# of Budgeted EE's:	32
Economic Dev / Housing				
DIR OF HOUSING & ECONOMIC DEV	EXECUTIVE	1		
DIR OFFICE ECON OPPORTUNITY	NON UNION	1		
BUSINESS PROGRAMS MANAGER	NON UNION	1		
OUTREACH/INITIA COORD	NON UNION	1		
PROG ASST/OFF ASSOC-CR PTLD	NON UNION	1	*Department Vacancy Total:*	5
			# of Budgeted EE's:	16
Police				
POLICE CHIEF	EXECUTIVE	1		
POLICE OFFICER	POLICE BENEVOLENT ASSOC	28	*Department Vacancy Total:*	29
			# of Budgeted EE's:	187
Fire				
FIREFIGHTER EMT-B	FIREFIGHTERS	8		
FIRE ALARM SPECIALIST	COMMUNICATIONS	1		
FIRE CAPTAIN EMT-I	FIREFIGHTERS	1		
FIRE LT EMT-I	FIREFIGHTERS	3	*Department Vacancy Total:*	13
			# of Budgeted EE's:	232
Dispatch				
TELECOMMUNICATOR	COMMUNICATIONS	16	*Department Vacancy Total:*	16
			# of Budgeted EE's:	36
Planning				
SENIOR PLANNER	PROTECH	1	*Department Vacancy Total:*	1
			# of Budgeted EE's:	17

Permitting				
PLAN REVIEW MANAGER	NON UNION	1		
LIFE SAFETY CEO/PLAN REVIEW-IN	CEBA	1		
LIC & REG ASSISTANT - BUS LIC	CEBA	1	*Department Vacancy Total:*	3
			# of Budgeted EE's:	39
Airport				
AIRPORT DEPUTY DIR ENG & FAC	NON UNION	1		
SR ADMIN OFFICER II - JETPORT	NON UNION	1		
AIRPORT MAINTENANCE WORKER II	LABOR AND TRADES	2		
AIRPORT OPS CENTER SUPER (40)	PROTECH	1		
LEAD AIRPORT OPS SUPERVISOR	PROTECH	2		
AIRPORT OPS COORDINATOR	PROTECH	2		
AIRPORT FAC TECH ASST I	LABOR AND TRADES	1		
AIRPORT FACILITIES MANAGER	NON UNION	1		
AIRPORT FAC IT MGR-JETPORT	NON UNION	1	*Department Vacancy Total:*	12
			# of Budgeted EE's:	60
IT				
IT- PROJECT MANAGER II	NON UNION	1		
IT-INFORMATION SECURITY OFF I	NON UNION	1		
IT SERVICE DESK TECHNICIAN	CEBA	1	*Department Vacancy Total:*	3
			# of Budgeted EE's:	18
Public Works				
DIRECTOR OF PUBLIC WORKS	EXECUTIVE	1		
ASSET MGMT TECH-ENG	CEBA	1		
AUTO TECH II	LABOR AND TRADES	1		
MAINT WORKER I - STREET	LABOR AND TRADES	1		
MAINT WORKER II - DISTRICTING	LABOR AND TRADES	2		
MAINT WORKER II -TRAFFIC	LABOR AND TRADES	1		
MAINT WORKER III - DISTRICTING	LABOR AND TRADES	5		
MAINT WORKER III - SOLID WASTE	LABOR AND TRADES	1		
MAINT WORKER III - TRAFFIC	LABOR AND TRADES	2		
MAINTENANCE WORKER III - PDD	LABOR AND TRADES	1		
SENIOR ENGINEER - ENGINEERING	PROTECH	1		
SERVICE WRITER	SUPERVISORS	1		
TRAFFIC SIGNAL REPAIR WORKER	LABOR AND TRADES	1		
TRANSPORTATION PROJ ENGINEER	PROTECH	1		

WATER RES SR TECH - FAC	LABOR AND TRADES	1		
WATER RES TECH II - FAC	LABOR AND TRADES	2		
WATER RES TECH II- STRMWTR	LABOR AND TRADES	1		
WATER RES TECH III -STRWTR	LABOR AND TRADES	1		
WATER RESOURCE PROJ ENGINEER	PROTECH	1		
WATER RESOURCES SR ENG	PROTECH	1	*Department Vacancy Total:*	27
			# of Budgeted EE's:	177
Parks, Recreation & Facilities				
PARK RANGER	CEBA	1		
CEMETERY MAINTENANCE FOREMAN	SUPERVISORS	1		
AQUATIC LEADER	PROTECH	1		
REC PROGRAMMER I PT - REC	CEBA	7		
REC PROGRAMMER II PT - REC	CEBA	3		
REC PROGRAMMER II - ICE	CEBA	1		
EVENT SERVICES STAFF PT	CEBA	5		
CUSTODIAL WRK PT-PRKS/REC/FC	LABOR AND TRADES	2	*Department Vacancy Total:*	21
			# of Budgeted EE's:	154
Public Buildings				
TRADES WORKER III - TRADES	LABOR AND TRADES	4		
BUILDING TRADES FOREMAN-TRADES	SUPERVISORS	1		
HVAC TECHNICIAN II-WF	LABOR AND TRADES	1	*Department Vacancy Total:*	6
			# of Budgeted EE's:	26
Barron Center				
CNA - NURSING	CEBA	41		
FAC MASTER ELECTRICIAN - BC	LABOR AND TRADES	1		
GERIATRIC SOCIAL WORKER	CEBA	1		
LICENSED DIETETIC TECHNICIAN	CEBA	2		
LPN - NURSING DIRECT CARE	CEBA	6		
MAINTENANCE WORKER III - BC	LABOR AND TRADES	1		
PRINCIPAL RN (BC)	PROTECH	2		
RN - NURSING DIRECT CARE	CEBA	4		
RSD	NON UNION	1		
RSD PT (PROJ) 22.50	NON UNION	1		
SUPPORT TEAM WORKER - HSKPNG	CEBA	3		

SUPPORT TEAM WORKER - LNDRY	CEBA	2		
SUPPORT TEAM WORKER - NTR	CEBA	6		
UNIT CLERK	CEBA	3	*Department Vacancy Total:*	74
			# of Budgeted EE's:	249
Public Health				
FINANCIAL MANAGER	NON UNION	1		
ACCOUNTANT - HEALTH	CEBA	1		
PROGRAM MGR-CLINICAL HLTH FH	NON UNION	1		
ADMIN ASSISTANT (PR)	CEBA	1		
COMM HLTH PROM SPEC (PR)	PROTECH	2		
PROGRAM COORD (PR)	NON UNION	1		
OFFICE ASSISTANT - FOREST AVE	CEBA	1	*Department Vacancy Total:*	8
			# of Budgeted EE's:	39
Social Services				
FINANCIAL ELIG SPEC PR	CEBA	3		
HUM SERV COUNSL CASE MGR GA	PROTECH	2		
MAINTENANCE WORKER III	LABOR AND TRADES	1		
HUMAN SERVICES SPECIALIST-FAM	CEBA	1		
SHELTER ATTENDANT	CEBA	7		
SHELTER SECURITY GUARD - OS	CEBA	2		
SR HUMAN SERV COUNSELOR - OSS	NON UNION	2	*Department Vacancy Total:*	18
			# of Budgeted EE's:	121
			Total # of Department Vacancies:	**253**
			Total # of Budgeted EE's:	**1,481**