City of Portland, Maine
Remote Finance Committee Meeting
Thursday, April 27, 2023
5:00 PM, Remote via ZOOM

AGENDA

PUBLIC COMMENT INFORMATION

To submit written public comment on an agenda item for which public comment is being accepted, email finance@portlandmaine.gov. Submissions must be received by 12:00 pm the day before the Finance Committee meeting to guarantee their inclusion in the agenda packet. All submissions must include the commenter's name and legal address. To help ensure your comment is submitted for the correct item, please include the name of the agenda item (see below).

ZOOM MEETING INFORMATION

This meeting will take place remotely using Zoom.
This meeting will be held remotely pursuant to the Remote Meeting Policy adopted by the Portland City Council and as authorized under 1 M.R.S. 403-B because of the existence of an emergency or urgent issue that requires the committee to meet by remote methods. Allow your computer to install the free Zoom app to get the best meeting experience. If you are not able to attend live, a recording will be available in the Agenda Center following the meeting. For agenda items where public comment is scheduled, you will need to use the "raise your hand" feature. To raise your hand via the telephone, please hit *9. You will be unmuted by the host when it is time for public comment.
Please click the link below to join the webinar:
https://portlandmaine-gov.zoom.us/j/87983570822?pwd=ODVOOVZ5bWpJWDNFWjNxQnB6dXVXZz09
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Dial(for higher quality, dial a number based on your current location):
US: +1 646 931 3860 or +1 929 205 6099 or +1 301 715 8592 or +1 305 224 1968 or +1 309 205 3325 or +1 312 626 6799 or +1 669 444 9171 or +1 669 900 6833 or +1 689 278 1000 or +1 719 359 4580 or +1 253 205 0468 or +1 253 215 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
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1. Introductions

2. Public Hearing and Vote on Portland Board of Public Education Fiscal Year 2024 Budget

On Monday, April 24th the City Council unanimously approved Order 185-22/23 Receiving/Referring to the Finance Committee the Portland Board of Public Education Fiscal Year 2024 Budget Estimate and Setting a Public Hearing Thereon. At tonight's meeting, which follows two previous Joint/City School Finance Committee meetings where the FY24 School Budget was presented and discussed, the Committee will hold a public hearing. The Committee will also discuss the budget and a vote on recommendation of the budget back to the full City Council is scheduled. The Portland Board of Public Education Fiscal Year 2024 Budget is scheduled for a first read at the full City Council on May 1st with a second read and potential final action scheduled on May 15th. Public comment will be taken on both dates.

3. Review of the FY24 City Manager's Recommended Budget

On Monday, April 24th the City Council unanimously approved Order 186-22/23 Receiving/Referring the City Manager's Fiscal Year 2024 Municipal Budget to the Finance Committee, Setting Date of Public Hearing on the Fiscal Year 2024 Municipal Budget and the Fiscal Year 2024 Appropriation Resolve. At tonight's meeting the Finance Committee will begin their month-long review of the FY24 budget. Finance Director Brendan T. O'Connell will provide a budget overview and several Department Heads will be in attendance to present their budgets in detail. The presentation will also include an update on pending legislation impacting General Assistance in Augusta and status of FY22 and FY23 General Assistance reimbursements from the State of Maine. Departments expected to present include Finance, the Jetport, Parking and Corporation Counsel. This is a discussion item only – no action will be taken at the current meeting.

4. Adjournment (next meeting date Thursday 5/4)

PORTLAND PUBLIC SCHOOLS
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FY2024 Board of Education Recommended Budget

April 11, 2023

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Portland Public Schools FY2024 Budget Timeline (Revised 4/13/23)

Please see the official Board of Education calendar or the Portland City Council's site for official meeting times and zoom links.

Monday, March 6, 2023	Public Forum on the FY24 School Budget
Tuesday, March 14, 2023	School Board Meeting (Special Meeting) Superintendent Presents Recommended FY24 Budget *6:00 PM*
Wednesday, March 15, 2023	School Finance Committee Budget Review *8:00 AM*
Monday, March 20, 2023	School Finance Committee Budget Review & Public Hearing *4:30 PM*
Tuesday, March 21, 2023	School Board Regular Meeting *School Board Budget Workshop to follow* *6:00 PM*
Tuesday, March 28, 2023	Joint City & School Finance Committee Meeting & Budget Review *6:30 PM*
	School Finance Committee Budget Review ~~Vote to Recommend to School Board~~ *(immediately following Joint City and School Finance Committee Review)*
Monday, April 3, 2023 (Revised)	School Finance Committee Budget Review Vote to Recommend to School Board *4:30 PM*
Tuesday, April 4, 2023	School Board 1st Reading of Recommended FY24 Budget and Public Hearing *School Board Budget Workshop to follow* *6:00 PM*

Thursday, April 6, 2023	Joint City & School Finance Committee Meeting & Budget Review *School Finance Committee Meeting to follow (if necessary)* *6:30 PM*
Tuesday, April 11, 2023	School Board Meeting (Special Meeting) Vote to Recommend FY24 School Budget to City Council *6:00 PM*
Monday, April 24, 2023	School Board Presents Recommended FY24 Budget to City Council *Public Comment accepted* Order Receiving & Referring School Board Budget to City Finance Committee for Review *5:00 PM*
Wednesday, April 26, 2023	School FY24 Budget Orders are due to City
Thursday, April 27, 2023 (Revised)	City Finance Committee Review of Referred School Board Budget and Vote to Recommend to City Council *5:00 PM*
Monday, May 1, 2023	City Council 1st Reading of FY24 Budget Public Hearing *5:00 PM*
Monday, May 15, 2023	City Council 2nd Reading of FY24 Budget Final Vote on School Budget for Referendum *5:00 PM*
Tuesday, June 13, 2023	Public Referendum on FY24 School Budget

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Charter Parameters:

- Superintendent's presentation must be no later than March 16 (3.5 months before end of fiscal year)
- Two joint meetings must occur within 30 days of the presentation
- Submission to Council must be no later than April 24 (last Monday in April)
- Budget Validation Referendum (BVR) needs to be 10 to 30 days following Council approval (need 10 days to post specimen BVR)
- Council meets 1st & 3rd Mondays (not school vacation week)
- Council Finance Committee typically meets on the 2nd and 4th Thursday of each month.

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April 24, 2023

Mayor Snyder and Members of the Portland City Council:

On behalf of the Portland Board of Public Education and in accordance with the City Charter, I – along with Interim Co-Superintendents Melea Nalli and Aaron Townsend – are presenting our recommended FY2024 budget for the Portland Public Schools. The Board approved this budget unanimously on April 11.

Our $143.8 million FY24 school budget is responsive to the incredible, vast, and often conflicting needs of the Portland Public Schools at a time of daunting budget challenges. We feel strongly that the budget we present to you today is a fair and responsible one given the current circumstances.

This budget reinvests in core operations such as finance and human resources, while also investing in student-facing staff to support all of our students, including our many newly arrived multi-language learners. Within this budget, we've also done our best to anticipate and plan for the FY25 budget, when the district will no longer have access to federal COVID money and will likely face decreased funding from the state level. This budget does all that while simultaneously being mindful of the tax burden on Portland residents in a year when inflation is higher than most can remember.

We began the FY24 budget process facing formidable fiscal challenges. Inflation and other factors resulted in high costs. Coupled with an expected $2.4 million loss in state subsidy and other revenue adjustments, it would have required an 8.7 percent tax increase for a "rollover budget" in FY24. Adding in other important programmatic budget needs/requests would have required a tax rate increase of 15.5 percent.

Instead, the budget we present to you tonight entails a 5.7 percent increase in the school tax rate. The process to get to that figure has been thorough and demanding.

This budget is the result of many months of hard work on the part of the Board and district and school leaders and staff. It reflects many difficult choices informed by voices across our community through public hearings, emails, and conversations with the Mayor and City Councilors. While we tried to uphold as many as we could, ultimately many investments will not be included.

Our recommended budget does, however, meet our three key priorities for the 2023-2024 school year. Those priorities are: maintaining the commitment to the Portland Promise goals of Achievement, Whole Student and People – all intertwined with the fourth central goal of Equity; being responsive to the needs of all students, especially those newly learning English; and improving operational effectiveness in such areas as finance and human resources.

Our budget also is responsive to Portland taxpayers – making use of a significant portion of previously unanticipated funds from a higher state subsidy than expected and health care savings to reduce the impact on the school tax rate.

We learned March 28 that the state had miscalculated its education aid to local school districts and that our district's FY24 adjusted subsidy would be $3.6 million more than expected. The initial budget proposal from Co-Superintendents Nalli and Townsend on March 14 was built on information from the state that we would receive $2.4 million less in state aid than in FY23, so this additional net of $1.2 million more in state subsidy was very welcome news. In addition, our health insurance rates were recently confirmed as lower than budgeted, resulting in $400,000 in savings.

Our budget uses more than $1 million of these unanticipated funds to reduce the impact on local taxpayers, with the rest used to preserve core programming.

When the Board approved the budget on April 11, it was expected that our budget would result in a 6 percent increase in the school portion of the tax rate. However, the district learned today, April 24, that – as a result of an update to the City's property valuation estimate – our budget's impact on the tax rate will now be lower than 6 percent.

Our recommended $143,810,343 for FY24, which is up $10.7 million over this year's budget, now calls for a 5.7 percent increase in the tax rate. That is in line with inflation. It also is a significant downward revision from our 15.5 percent original needs assessment increase, the 7 percent increase our co-superintendents initially proposed on March 14 and the 6.1 percent increase our Board Finance Committee recommended on April 3.

Our budget would raise the overall school tax rate by 40 cents, for a total rate of approximately $7.45 per $1,000 valuation. It would increase the annual tax bill for the median family home in Portland (valued at $375,000) by $150 per year, or $12.50 per month.

In the spirit of our collaboration with the Council throughout the FY24 budget process, the 5.7 percent school tax rate increase in our budget is within the 5-to-7-percent range of budget guidance provided to us by City Councilors.

Our budget uses the remainder of the unanticipated new revenues to preserve core programming and enable flexibility in managing the challenging budget outlook for the FY25 budget. That upcoming budget year is expected to be particularly difficult because our district will no longer have available ESSERF (Elementary and Secondary School Emergency Relief Fund) money granted to school districts during the COVID pandemic (even though the effects of the pandemic continue to remain) and we could have less state education aid due to the city's continued rising property valuations. To help prepare for FY25, we are beginning work to initiate significant cost-saving structural changes while continuing to advocate at the state level for adjustments to the state school funding formula.

With the additional unanticipated revenues for FY24, we were able to make a number of revenue and expenditure adjustments to the budget originally proposed. For example, our budget returns community coordinator positions – community coordinators manage the volunteer program at local schools – to the local budget, and returns a number of core services that had been shifted to ESSERF in earlier versions of the budget to the local budget for FY24. These include math coaches, elementary and high school classroom teaching positions, high school youth development positions, and adding a literacy teacher leader and the equivalent of 1.5 positions to human resources and a grant accountant to further support improvements to district operations and finance.

Such local budget adjustments served to free up roughly $2.8 million of resources in remaining ESSERF funds to invest in key budget priorities for next year. The revised ESSERF budget contains additional investments to advance elements of the Portland Promise strategic plan in the next year. These include additional resources for summer learning, curriculum materials, and staffing.

Our budget also includes additional investments to be able to address the influx of newly arriving students with intensive language development needs. These investments include adding additional language capacity at the school and district level as well as providing for additional instructional capacity to serve students, including a dual language learner teacher at the pre-kindergarten level. In addition, the budget contains funds to support non-ESOL (English for speakers of other languages) educators to acquire their ESOL credential as the district takes steps towards supporting all PPS educators to have the skills and knowledge to differentiate for multilingual learners.

Other key highlights of our budget include increased investments in district employees that total just over $4 million. To help attract and retain staff during the nationwide labor shortage and ensure hard-working employees can meet the inflation-driven costs they face every day, we settled contracts this past fall with bargaining units representing teachers and educational technicians that included wage increases.

Higher operational costs also are part of our budget. Due to staffing turnover and shortages and systemic problems with our payroll system, the district had difficulties beginning last fall in paying all of our more than 1,500 employees in a complete and timely way. While most of the immediate problems have been resolved, we continue to work on a long-term solution by outsourcing payroll, a move recommended by the recent Spinglass audit. The budget includes about $775,000 to cover the costs of hiring payroll processor ADP and increasing staff in the finance and human resources departments – also recommended in the audit – as well as for shoring up transportation, facilities, and school meal services.

The budget also uses ESSERF money to add a few one-year-only positions to address class size challenges at a few grade levels in a few elementary schools to maintain class-size ratios in grades K-3. It also includes additional resources for the equivalent of 1.5 new teaching positions at Portland Adult Education (PAE) to respond to significant demand for programming. PAE may choose to use some of that funding in the short term to provide more compensation to its hourly teachers for the preparation work they do outside of the classroom.

This budget also reflects an increase of $2 million for out-of-district special education costs for students whose specific IEP needs the district is unable to meet in its schools. These costs are required by law.

It also includes debt service costs for the renovations to the four elementary schools in the Buildings for our Future bond approved by Portland voters in 2017. Lyseth Elementary was renovated in 2020 and renovations to a second school – Presumpscot – will be completed this spring. The remaining two schools – Reiche and Longfellow – are less than a year from completion. Through careful financing and use of reserves, the district has been able to defer the impact of debt payments for these projects over time, but this budget includes a $2.2 million increase in debt service for FY24.

In summary, our Board budget is a balanced and reasonable one. It invests in all our students, including our newly arriving multilingual learners, provides fair compensation for our hardworking staff and shores up core operations, including finance and human resources, while being mindful of taxpayers. As I stated earlier, there still are a lot of needs not fully resourced in this budget, but it accomplishes some important goals and I am confident that it is the best we can do under current fiscal circumstances.

We ask you to join us in supporting this budget and sending it to Portland voters for final approval on June 13. The Portland community has shown at the polls year after year that they believe strongly in the importance of public education and also in the goal of the Portland Promise to make sure that all our students are prepared and empowered for college and career. This budget reflects those values, and we encourage you to approve it. Thank you.

Respectfully submitted,

Sarah Lentz, Chair

Portland Board of Public Education

A complete budget timeline and all budget development materials can be found here.

PORTLAND PUBLIC SCHOOLS

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Vision

All learners will be fully prepared and succeed in a diverse and ever-changing world.

Mission

The Portland Public Schools are responsible for ensuring a challenging, relevant, and joyful education that empowers every learner to make a difference in the world. We build relationships among families, educators, and the community to promote the healthy development and academic achievement of every learner.

Goals

Goal 1 – Achievement - All PPS students will be <u>prepared</u> for college and career and <u>empowered</u> to pursue a productive postsecondary path.

Goal 2 – Whole Student - All PPS students will develop the skills, habits, and mindsets they need to engage in and contribute to our diverse city and ever-changing world.

Goal 3 – Equity - PPS is vigilant in supporting each and every student's particular path to achieving high standards, rooting out systemic or ongoing inequities.

Goal 4 – People - PPS attracts, supports and retains talented and diverse people who use their strengths to achieve our shared goals.

Portland Public Schools
FY2024 Board of Education Recommended Budget

April 11, 2023

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Portland Public Schools
FY2024 Summary Revenue Budget
General, Adult Ed, and Food Services Funds
Board of Education Recommended Budget
April 11, 2023

	FY22 Actual	FY23 Approved	FY24 Supt Rec. Mar 14	FY24 Supt Rev. Apr 3	FY24 Finance Comm Apr 3	FY24 Board Apr 11	$ +/(-) v FY23	% +/- v FY23
Local Revenue (non-tax)								
General	$ 747,273	$ 368,000	$ 478,000	$ 478,000	$ 478,000	$ 478,000		
Adult Ed	151,636	142,811	124,000	124,000	124,000	124,000		
Food Services	97,376	75,000	51,500	51,500	51,500	51,500		
Total Local Revenue	**996,285**	**585,811**	**653,500**	**653,500**	**653,500**	**653,500**	**$ 67,689**	**11.6%**
State Revenue								
EPS	21,137,463	19,409,181	16,410,197	20,010,394	20,010,394	20,010,394		
Debt Service Reimb	3,364,840	2,108,369	3,214,721	3,214,721	3,214,721	3,214,721		
Other	316,487	249,947	276,447	276,447	276,447	276,447		
Adult Ed	592,998	605,916	651,373	651,373	651,373	651,373		
Food Services	44,323	1,311,576	1,297,473	1,297,473	1,297,473	1,297,473		
Total State Revenue	**25,456,111**	**23,684,989**	**21,850,211**	**25,450,408**	**25,450,408**	**25,450,408**	**1,765,419**	**7.5%**
Federal Revenue								
General	341,688	259,730	254,730	254,730	254,730	254,730		
Food Services	4,223,178	2,508,976	2,701,418	2,701,418	2,701,418	2,701,418		
Total Federal Revenue	**4,564,866**	**2,768,706**	**2,956,148**	**2,956,148**	**2,956,148**	**2,956,148**	**187,442**	**6.8%**
Total Non-tax Revenue	**$ 31,017,261**	**$ 27,039,506**	**$ 25,459,859**	**$ 29,060,056**	**$ 29,060,056**	**$ 29,060,056**	**$ 2,020,550**	**7.5%**
Use of Fund Balance								
General	-	2,035,390	3,614,861	3,614,861	3,614,861	3,614,861		
Food Services	-	125,000	250,000	250,000	250,000	250,000		
Adult Education	-	20,000	35,418	35,418	35,418	35,418		
	-	2,180,390	3,900,279	3,900,279	3,900,279	3,900,279		
Property Taxes								
General Education	97,113,615	101,977,282	109,973,949	108,921,496	108,991,496	108,928,268		
Adult Education	1,783,513	1,869,211	1,919,116	1,928,512	1,928,512	1,921,740		
Food Services	186,123	4,578	-	-	-	-		
Total Property Tax	**99,083,251**	**103,851,071**	**111,893,065**	**110,850,008**	**110,920,008**	**110,850,008**	**6,998,937**	**6.7%**
Total Revenue	**$ 130,100,512**	**$ 133,070,967**	**$ 141,253,203**	**$ 143,810,343**	**$ 143,880,343**	**$ 143,810,343**	**$ 10,739,376**	**8.1%**

Portland Public Schools
FY2024 Detail Revenue Budget
General, Adult Ed, and Food Services Funds
Board of Education Recommended Budget
April 11, 2023

	FY22 Actual	FY23 Approved	FY24 Supt Rec. Mar 14	FY24 Supt Rev. Apr 3	FY24 Finance Comm Apr 3	FY24 Board Apr 11	$ +/(-) v FY23	% +/- v FY23
GENERAL FUND								
LOCAL REVENUE								
REQUIRED LOCAL SHARE (tax levy)	$ 75,510,967	$ 74,181,155	$ 82,016,996	$ 78,416,798	$ 78,416,798	$ 78,416,798	$ 4,235,643	5.7%
LOCAL ONLY DEBT SERVICE (tax levy)	385,252	1,477,412	272,722	272,722	272,722	272,722	(1,204,690)	-81.5%
ADDITIONAL LOCAL FUNDS (tax levy)	21,217,396	26,318,715	27,684,231	30,231,976	30,301,976	30,238,748	3,920,033	14.9%
TUITION PUBLIC K-8	146,001	140,000	235,000	235,000	235,000	235,000	95,000	67.9%
TUITION PUBLIC 9-12	110,580	100,000	130,000	130,000	130,000	130,000	30,000	30.0%
TRANSPORT - OTHER ORG	46,470	90,000	50,000	50,000	50,000	50,000	(40,000)	-44.4%
INTEREST ON INVESTMENTS	3,000	3,000	3,000	3,000	3,000	3,000	-	0.0%
ADMISSIONS 9-12	612	15,000	-	-	-	-	(15,000)	-100.0%
BUILDING RENTALS	50,385	9,500	49,500	49,500	49,500	49,500	40,000	421.1%
DONATIONS/CONTRIBUTIONS	1,000	-	-	-	-	-	-	0.0%
MISC LOCAL REVENUE	68,197	10,000	10,000	10,000	10,000	10,000	-	0.0%
SPED REVENUE/OTHER LOC GOV	4,600	-	-	-	-	-	-	0.0%
REFUND PRIOR YR EXP	14,928	-	-	-	-	-	-	0.0%
MISC SALES & REFUNDS	203	500	500	500	500	500	-	0.0%
PROCEEDS FROM DISPOSAL OF PROPERTY	292,127	-	-	-	-	-	-	0.0%
PROCEEDS FROM DISPOSAL OF BUSES	9,170	-	-	-	-	-	-	0.0%
TOTAL LOCAL	97,860,888	102,345,282	110,451,949	109,399,496	109,469,496	109,406,268	7,060,986	6.9%
STATE REVENUE								
STATE SHARE EPS (State Subsidy)	21,137,463	19,409,181	16,410,197	20,010,394	20,010,394	20,010,394	601,213	3.1%
STATE REIMB. DEBT SERVICE	3,364,840	2,108,369	3,214,721	3,214,721	3,214,721	3,214,721	1,106,352	52.5%
STATE AGENCY CLIENT	250,428	196,047	226,047	226,047	226,047	226,047	30,000	15.3%
NAT'L BOARD - SALARY SUPLMNT	66,059	53,900	50,400	50,400	50,400	50,400	(3,500)	-6.5%
TOTAL STATE	24,818,790	21,767,497	19,901,365	23,501,562	23,501,562	23,501,562	1,734,065	8.0%
FEDERAL REVENUE								
MAINECARE MEDICAID REIMB	299,929	300,000	300,000	300,000	300,000	300,000	-	0.0%
SEED WITHHOLDING	-	(90,270)	(90,270)	(90,270)	(90,270)	(90,270)	-	0.0%
FEDERAL IMPACT AID	41,759	50,000	45,000	45,000	45,000	45,000	(5,000)	-10.0%
TOTAL FEDERAL	341,688	259,730	254,730	254,730	254,730	254,730	(5,000)	-1.9%
TOTAL GENERAL FUND	123,021,366	124,372,509	130,608,044	133,155,788	133,225,788	133,162,560	8,790,051	7.1%
USE OF FUND BALANCE	-	2,035,390	3,614,861	3,614,861	3,614,861	3,614,861	1,579,471	77.6%
TOTAL GENERAL FUND REVENUE & FUND BALANCE	**$ 123,021,366**	**$ 126,407,899**	**$ 134,222,905**	**$ 136,770,649**	**$ 136,840,649**	**$ 136,777,421**	**$ 10,369,522**	8.2%
ADULT EDUCATION								
AE LOCAL REVENUE								
LOCAL FUNDS (tax levy)	$ 1,783,513	$ 1,869,211	$ 1,919,116	$ 1,928,512	$ 1,928,512	$ 1,921,740	$ 52,529	2.8%
TUITION-INDIV-ENRICHMT	85,089	67,811	60,000	60,000	60,000	60,000	(7,811)	-11.5%
TUITION-INDIV-VOC	44,038	55,000	60,000	60,000	60,000	60,000	5,000	9.1%
TUITION-OTHER-ACADEMIC	4,016	20,000	4,000	4,000	4,000	4,000	(16,000)	-80.0%
ADULT ED MISC REVENUE	200	-	-	-	-	-	-	0.0%
FUND TRANSFERS	18,293	-	-	-	-	-	-	0.0%
TOTAL LOCAL	1,935,149	2,012,022	2,043,116	2,052,512	2,052,512	2,045,740	33,718	1.7%
AE STATE REVENUE								
STATE SUBSIDY	592,998	605,916	651,373	651,373	651,373	651,373	45,457	7.5%
TOTAL STATE	592,998	605,916	651,373	651,373	651,373	651,373	45,457	7.5%
USE OF FUND BALANCE	-	20,000	35,418	35,418	35,418	35,418	15,418	77.1%
TOTAL ADULT EDUCATION REVENUE	**$ 2,528,147**	**$ 2,637,938**	**$ 2,729,907**	**$ 2,739,303**	**$ 2,739,303**	**$ 2,732,531**	**$ 94,593**	3.6%

Portland Public Schools
FY2024 Detail Revenue Budget
General, Adult Ed, and Food Services Funds
Board of Education Recommended Budget
April 11, 2023

	FY22 Actual	FY23 Approved	FY24 Supt Rec. Mar 14	FY24 Supt Rev. Apr 3	FY24 Finance Comm Apr 3	FY24 Board Apr 11	$ +/(-) v FY23	% +/- v FY23
FOOD SERVICE								
FS LOCAL REVENUE								
LOCAL FUNDS (tax levy)	$ 186,123	$ 4,578	$ -	$ -	$ -	$ -	$ (4,578)	-100.0%
DAILY SALES - LUNCH	1,789	-	-	-	-	-	-	0.0%
DAILY SALES NON REIM	80,698	56,000	37,500	37,500	37,500	37,500	(18,500)	-33.0%
SPECIAL FUNCTIONS	4,239	10,000	5,000	5,000	5,000	5,000	(5,000)	-50.0%
BUILDING RENTALS	6,000	6,000	6,000	6,000	6,000	6,000	-	0.0%
DONATIONS/CONTRIBUTIONS	2,107	-	-	-	-	-	-	0.0%
MISC SALES & REFUNDS/NUTRITION	2,544	3,000	3,000	3,000	3,000	3,000	-	0.0%
TOTAL LOCAL	283,499	79,578	51,500	51,500	51,500	51,500	(28,078)	-35.3%
FS STATE REVENUE								
STATE REIMBURSEMENT	36,680	1,306,576	936,369	936,369	936,369	936,369	(370,207)	-28.3%
LOCAL PRODUCE	7,643	5,000	5,500	5,500	5,500	5,500	500	10.0%
BREAKFAST REDUCED STATE	-	-	2,328	2,328	2,328	2,328	2,328	100.0%
BREAKFAST PAID STATE	-	-	353,276	353,276	353,276	353,276	353,276	100.0%
TOTAL STATE	44,323	1,311,576	1,297,473	1,297,473	1,297,473	1,297,473	(14,103)	-1.1%
FS FEDERAL REVENUE								
AFTER SCHL SNACK	3,688	1,095	1,179	1,179	1,179	1,179	84	7.7%
SUMMER FOOD PROG	144,335	139,155	129,919	129,919	129,919	129,919	(9,236)	-6.6%
PERFORMNC-BASED LUNCH	-	40,064	-	-	-	-	(40,064)	-100.0%
REIMB LUNCH - REGULAR	-	211,769	275,538	275,538	275,538	275,538	63,769	30.1%
REIMB LUNCH - REDUCED	-	28,028	-	-	-	-	(28,028)	-100.0%
REIMB LUNCH - FREE	2,372,018	948,432	1,149,141	1,149,141	1,149,141	1,149,141	200,709	21.2%
REIMB BREAKFAST	1,141,202	716,425	685,103	685,103	685,103	685,103	(31,322)	-4.4%
PAYMTS IN LIEU OF COMM	217,959	227,508	252,088	252,088	252,088	252,088	24,580	10.8%
FRESH FRUITS AND VEGGIES	81,090	76,500	73,450	73,450	73,450	73,450	(3,050)	-4.0%
CHILD/ADULT CARE FOOD PRGM	147,933	120,000	135,000	135,000	135,000	135,000	15,000	12.5%
SUPPLY CHAIN ASSISTANCE FUNDS	114,953	-	-	-	-	-	-	0.0%
TOTAL FEDERAL	4,223,178	2,508,976	2,701,418	2,701,418	2,701,418	2,701,418	192,442	7.7%
USE OF FUND BALANCE	-	125,000	250,000	250,000	250,000	250,000	125,000	100.0%
TOTAL FOOD SERVICE REVENUE	**$ 4,551,000**	**$ 4,025,130**	**$ 4,300,391**	**$ 4,300,391**	**$ 4,300,391**	**$ 4,300,391**	**$ 275,261**	**6.8%**
TOTAL REVENUE AND OTHER FUNDING SOURCES	**$ 130,100,512**	**$ 133,070,967**	**$ 141,253,203**	**$ 143,810,343**	**$ 143,880,343**	**$ 143,810,343**	**$ 10,739,376**	**8.1%**

Portland Public Schools
FY2024 Summary Expenditure Budget
General, Adult Ed, and Food Services Funds
Board of Education Recommended Budget
April 11, 2023

	FY22 Actual	FY23 Approved	FY24 Supt Rec. Mar 14	FY24 Supt Rev. Apr 3	FY24 Finance Comm Apr 3	FY24 Board Apr 11	$ +/(-) v FY23	% +/- v FY23
Wages								
Regular	$ 71,106,749	$ 75,591,622	$ 76,710,147	$ 78,590,399	$ 78,640,399	$ 78,878,070		
Temp/Sub/Tutor/OT	1,792,841	2,314,583	2,128,225	2,132,017	2,132,017	2,132,017		
Add pay/Stipends	2,312,879	2,654,401	2,864,889	2,864,889	2,864,889	2,864,889		
Total Wages	75,212,469	80,560,606	81,703,261	83,587,305	83,637,305	83,874,976	$ 3,314,370	4.1%
Benefits								
Health	16,073,980	17,385,082	17,869,592	18,292,436	18,308,936	17,996,511		
Retirement	3,624,819	3,969,803	4,496,707	4,597,196	4,599,196	4,617,843		
All other	2,726,746	2,919,292	2,874,050	2,921,874	2,923,374	2,909,481		
Total Benefits	22,425,545	24,274,177	25,240,349	25,811,506	25,831,506	25,523,835	1,249,658	5.1%
Contracted Services								
Professional & Tech. Svcs	1,807,231	1,804,360	2,069,068	2,132,033	2,132,033	2,132,033		
Employee Training/Dev	502,435	410,773	338,408	340,068	340,068	340,068		
SPED Contracted Svcs	732,479	562,316	546,166	552,284	552,284	552,284		
Student Transportation	589,124	496,000	846,000	846,000	846,000	846,000		
Tuition	1,272,960	1,202,106	2,900,479	2,900,479	2,900,479	2,900,479		
Legal Services	319,409	230,000	278,211	278,211	278,211	278,211		
Water & Sewer	161,419	173,672	218,343	218,343	218,343	218,343		
Repair & Maintenance	2,094,616	2,895,471	2,989,795	3,025,366	3,025,366	3,025,366		
Rentals	551,921	500,954	578,696	579,029	579,029	579,029		
Loans/Leases	46,000	46,000	46,000	46,000	46,000	46,000		
Liability Insurance	578,208	741,612	819,509	819,509	819,509	819,509		
Other Services	752,602	1,673,292	1,742,551	1,807,881	1,807,881	1,807,881		
Total Contracted Services	9,408,404	10,736,556	13,373,226	13,545,203	13,545,203	13,545,203	2,808,647	26.2%
Supplies								
Education Supplies	910,526	1,034,925	1,084,818	960,288	960,288	960,288		
Tech Related Supplies	220,807	259,527	315,275	315,275	315,275	315,275		
General Supplies	755,492	803,808	770,990	792,085	792,085	792,085		
Custodial Supplies	241,802	257,645	270,530	270,530	270,530	270,530		
Software Licenses	400,194	56,350	2,130	2,130	2,130	2,130		
Utilities	2,021,613	2,205,385	2,289,948	2,289,948	2,289,948	2,289,948		
Gasoline	203,133	132,750	239,127	261,523	261,523	261,523		
Food/Non-food supplies	1,886,044	1,854,566	2,020,023	2,020,023	2,020,023	2,020,023		
Total Supplies	6,639,611	6,604,956	6,992,841	6,911,802	6,911,802	6,911,802	306,846	4.6%
Other Costs								
Field Trip Transportation	296,412	308,762	334,970	334,970	334,970	334,970		
Miscellaneous	247,832	322,105	305,307	307,503	307,503	307,503		
Capital	57,987	43,000	850,222	859,027	859,027	859,027		
Total Other Costs	602,231	673,867	1,490,499	1,501,500	1,501,500	1,501,500	827,633	122.8%
Debt Service								
Bond DS	9,359,380	10,220,805	12,453,027	12,453,027	12,453,027	12,453,027	2,232,222	21.8%
Total Expenditures	**$ 123,647,640**	**$ 133,070,967**	**$ 141,253,203**	**$ 143,810,343**	**$ 143,880,343**	**$ 143,810,343**	**$ 10,739,376**	**8.1%**

Portland Public Schools
FY2024 Detail Expenditure Budget
Board of Education Recommended Budget
April 11, 2023

	FY22 Actual	FY23 Approved	FY24 Supt Rec. Mar 14	FY24 Supt Rev. Apr 3	FY24 Finance Comm Apr 3	FY24 Board Apr 11	$ +/(-) v FY23	% +/- v FY23
SALARIES & BENEFITS								
Regular Salaries								
PROFESSIONAL SALARY	$ 47,829,985	$ 50,384,275	$ 50,459,732	$ 51,980,219	$ 52,030,219	$ 52,031,801	$ 1,647,526	3.3%
INSTRUCTIONAL AIDE/ASST	6,208,069	6,522,022	6,520,326	6,520,326	6,520,326	6,520,326	(1,696)	0.0%
ADMINISTRATOR/ REG SUPPORT	17,068,695	18,685,325	19,730,089	20,089,854	20,089,854	20,325,943	1,640,618	8.8%
Total Regular Salaries	71,106,749	75,591,622	76,710,147	78,590,399	78,640,399	78,878,070	3,286,448	4.3%
Temporary Salaries								
TEMPORARY SALARY	882,681	984,886	1,022,171	1,024,963	1,024,963	1,024,963	40,077	4.1%
TUTOR	22,658	48,104	40,504	40,504	40,504	40,504	(7,600)	-15.8%
SUBSTITUTE	756,725	1,116,043	900,000	900,000	900,000	900,000	(216,043)	-19.4%
TEACHER ADDITIONAL PAY	92,763	100,011	140,987	140,987	140,987	140,987	40,976	41.0%
REGULAR SUPPORT OVERTIME	130,777	165,550	165,550	166,550	166,550	166,550	1,000	0.6%
STIPEND/DIFFERENTIAL	1,843,716	1,914,390	2,083,902	2,083,902	2,083,902	2,083,902	169,512	8.9%
STIPEND-RETIREMENT SICK	376,088	640,000	640,000	640,000	640,000	640,000	-	0.0%
STIPEND/OTHER	312	-	-	-	-	-	-	0.0%
Total Temporary Salaries	4,105,720	4,968,984	4,993,114	4,996,906	4,996,906	4,996,906	27,922	0.6%
Total Salaries	**75,212,469**	**80,560,606**	**81,703,261**	**83,587,305**	**83,637,305**	**83,874,976**	**3,314,370**	**4.1%**
Benefits								
HEALTH INSURANCE	16,073,980	17,385,082	17,869,592	18,292,436	18,308,936	17,996,511	611,429	3.5%
MEDICARE	1,055,006	1,171,268	1,189,198	1,217,363	1,217,863	1,221,309	50,041	4.3%
RETIREMENT	3,624,819	3,969,803	4,496,707	4,597,196	4,599,196	4,617,843	648,040	16.3%
TUITION REIMBURSEMENT	241,625	289,520	325,000	325,000	325,000	325,000	35,480	12.3%
WORKER'S COMP	427,199	599,865	499,865	499,865	499,865	499,865	(100,000)	-16.7%
ALL OTHER	1,002,917	858,639	859,987	879,646	880,646	863,307	4,668	0.5%
Total Benefits	**22,425,545**	**24,274,177**	**25,240,349**	**25,811,506**	**25,831,506**	**25,523,835**	**1,249,658**	**5.1%**
TOTAL SALARIES & BENEFITS	**97,638,014**	**104,834,783**	**106,943,610**	**109,398,811**	**109,468,811**	**109,398,811**	**4,564,028**	**4.4%**
CONTRACTED SERVICES								
PURCHASED PROF & TECH SVC	1,679,661	1,629,360	1,894,068	1,957,033	1,957,033	1,957,033	327,673	20.1%
CONTRACTUAL PRE-K	127,570	175,000	175,000	175,000	175,000	175,000	-	0.0%
EMPLOYEE TRAIN & DEV SVCS	502,435	410,773	338,408	340,068	340,068	340,068	(70,705)	-17.2%
OTHER PROFESIONNAL SVCS	16,926	26,000	55,548	56,838	56,838	56,838	30,838	118.6%
SECURITY	25,582	97,495	34,199	34,199	34,199	34,199	(63,296)	-64.9%
ALARMS	4,950	4,325	4,325	4,325	4,325	4,325	-	0.0%
ARCHITECT/ENGINEER - NSA	-	20,000	20,000	20,000	20,000	20,000	-	0.0%
ADULT ED CONTRACTED SVCS	350	6,000	500	500	500	500	(5,500)	-91.7%
SPEC ED CONTRACTED SVCS	732,479	562,316	546,166	552,284	552,284	552,284	(10,032)	-1.8%
LEGAL SERVICES	319,409	230,000	278,211	278,211	278,211	278,211	48,211	21.0%
WATER	47,534	48,872	51,928	51,928	51,928	51,928	3,056	6.3%
SEWER	113,885	124,800	166,415	166,415	166,415	166,415	41,615	33.3%
REPAIR AND MAINT SVCS	695,671	1,151,622	1,157,074	1,157,074	1,157,074	1,157,074	5,452	0.5%
HVAC MAINTENANCE	536,886	595,514	595,514	595,514	595,514	595,514	-	0.0%
MOWING/PLOWING/FIELDMAINT	465,445	672,800	805,926	841,497	841,497	841,497	168,697	25.1%
ASBESTOS/MOLD SVCS	46,314	20,000	40,000	40,000	40,000	40,000	20,000	100.0%
VEHICLE & EQUIPMT REPAIR	22,736	31,000	33,000	33,000	33,000	33,000	2,000	6.5%
WASTE DISPOSAL SERVICES	110,043	121,265	127,332	127,332	127,332	127,332	6,067	5.0%
RECYCLING SERVICES	122,355	143,100	132,040	132,040	132,040	132,040	(11,060)	-7.7%
HAZ WASTE DISPOSAL SVCS	6,163	8,000	8,000	8,000	8,000	8,000	-	0.0%
PEST MGMT SERVICES	18,042	20,350	22,385	22,385	22,385	22,385	2,035	10.0%
FIRE EXTINGUISHER MAINT SVCS	11,495	10,000	10,000	10,000	10,000	10,000	-	0.0%

Portland Public Schools
FY2024 Detail Expenditure Budget
Board of Education Recommended Budget
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	FY22 Actual	FY23 Approved	FY24 Supt Rec. Mar 14	FY24 Supt Rev. Apr 3	FY24 Finance Comm Apr 3	FY24 Board Apr 11	$ +/(-) v FY23	% +/- v FY23
SOFTWARE MAINTENANCE	28,935	156,195	125,072	126,457	126,457	126,457	(29,738)	-19.0%
RENTALS	551,921	500,954	578,696	579,029	579,029	579,029	78,075	15.6%
COMPUTER LEASE	46,000	46,000	46,000	46,000	46,000	46,000	-	0.0%
OTHER PURCHASED SERVICES	678	1,360	1,483	1,483	1,483	1,483	123	9.0%
STUDENT TRANSPORT SVCS	200	250	250	250	250	250	-	0.0%
STUDENT TRANS PURCH-PRIV	282,479	346,000	346,000	346,000	346,000	346,000	-	0.0%
STUDENT TRANS/PRIV-SPED OOD	179,661	100,000	450,000	450,000	450,000	450,000	350,000	350.0%
STUDENT TRANS/PRIV-HOMELESS	126,984	50,000	50,000	50,000	50,000	50,000	-	0.0%
INSURANCE-GEN LIABILITY	578,208	741,612	819,509	819,509	819,509	819,509	77,897	10.5%
POSTAGE	52,631	74,303	63,020	65,520	65,520	65,520	(8,783)	-11.8%
PHONE	207,550	226,188	198,980	159,000	159,000	159,000	(67,188)	-29.7%
INTERNET CONNECTIVITY	64,749	7,426	8,280	8,280	8,280	8,280	854	11.5%
EBOOKS &ONLINE SUBSCRPTNS	34,989	49,829	36,614	36,824	36,824	36,824	(13,005)	-26.1%
SOFTWARE/ANNUAL SUBSCRIPT	84,098	698,222	788,039	887,301	887,301	887,301	189,079	27.1%
ADVERTISING	9,449	18,000	30,800	30,800	30,800	30,800	12,800	71.1%
ADULT ED ADVERTISING	22,451	20,000	25,000	25,000	25,000	25,000	5,000	25.0%
PRINTING/BINDING	26,548	54,757	61,161	61,824	61,824	61,824	7,067	12.9%
PHOTOCOPYING	126,334	157,800	157,800	157,800	157,800	157,800	-	0.0%
TUITION TO IN-STATE SAU	106,700	163,646	206,479	206,479	206,479	206,479	42,833	26.2%
TUITION TO PRIVATE SOURCE	1,166,260	1,023,460	2,679,000	2,679,000	2,679,000	2,679,000	1,655,540	161.8%
TUITION TO POST-SECONDARY	-	15,000	15,000	15,000	15,000	15,000	-	0.0%
STAFF TRAVEL	105,649	176,962	190,004	190,004	190,004	190,004	13,042	7.4%
TOTAL CONTRACTED SERVICES	**9,408,404**	**10,736,556**	**13,373,226**	**13,545,203**	**13,545,203**	**13,545,203**	**2,808,647**	**26.2%**
SUPPLIES								
GENERAL SUPPLIES	755,492	803,808	770,990	792,085	792,085	792,085	(11,723)	-1.5%
CUSTODIAL SUPPLIES	241,802	257,645	270,530	270,530	270,530	270,530	12,885	5.0%
INSTRUCTIONAL SUPPLIES	460,012	566,579	551,515	515,674	515,674	515,674	(50,905)	-9.0%
NATURAL GAS	979,913	929,985	1,047,200	1,047,200	1,047,200	1,047,200	117,215	12.6%
ELECTRICITY	953,235	1,192,400	1,172,190	1,172,190	1,172,190	1,172,190	(20,210)	-1.7%
BOTTLED GAS	31,103	16,600	4,158	4,158	4,158	4,158	(12,442)	-75.0%
OIL	57,363	66,400	66,400	66,400	66,400	66,400	-	0.0%
GASOLINE	203,133	132,750	239,127	261,523	261,523	261,523	128,773	97.0%
FOOD	1,732,918	1,708,552	1,857,307	1,857,307	1,857,307	1,857,307	148,755	8.7%
NON-FOOD SUPPLIES	153,126	146,014	162,716	162,716	162,716	162,716	16,702	11.4%
BOOKS/PERIODICALS	442,312	462,376	528,403	439,714	439,714	439,714	(22,662)	-4.9%
TECH-RELATED SUPPLIES	220,807	259,527	315,275	315,275	315,275	315,275	55,748	21.5%
SOFTWARE LICENSES	400,194	56,350	2,130	2,130	2,130	2,130	(54,220)	-96.2%
AUDIOVISUAL SUPPLIES	8,202	5,970	4,900	4,900	4,900	4,900	(1,070)	-17.9%
TOTAL SUPPLIES	**6,639,611**	**6,604,956**	**6,992,841**	**6,911,802**	**6,911,802**	**6,911,802**	**306,846**	**4.6%**
MISCELLANEOUS								
DUES AND FEES	125,611	170,355	152,772	154,968	154,968	154,968	(15,387)	-9.0%
BANK FEES	-	2,000	-	-	-	-	(2,000)	-100.0%
MAINE STATE BILLING FEES	26,501	30,000	30,000	30,000	30,000	30,000	-	0.0%
SCHOOL BOARD CONF FEES	-	2,000	2,000	2,000	2,000	2,000	-	0.0%
JUDGMENTS AGAINST SAU	24,561	-	-	-	-	-	-	0.0%
FIELD TRIP TRANSPORTATION	296,412	308,762	334,970	334,970	334,970	334,970	26,208	8.5%
MISC EXPENDITURES	1,642	11,750	12,535	12,535	12,535	12,535	785	6.7%
OTHER ITEMS	10,273	106,000	108,000	108,000	108,000	108,000	2,000	1.9%
FUND TRANSFERS OUT	59,245	-	-	-	-	-	-	0.0%
TOTAL MISCELLANEOUS	**544,244**	**630,867**	**640,277**	**642,473**	**642,473**	**642,473**	**11,606**	**1.8%**

Portland Public Schools
FY2024 Detail Expenditure Budget
Board of Education Recommended Budget
April 11, 2023

	FY22 Actual	FY23 Approved	FY24 Supt Rec. Mar 14	FY24 Supt Rev. Apr 3	FY24 Finance Comm Apr 3	FY24 Board Apr 11	$ +/(-) v FY23	% +/- v FY23
CAPITAL EQIUPMENT								
EQUIPMENT > $10,000	28,194	-	-	-	-	-	-	100.0%
EQUIPMENT < $10,000	5,366	10,000	10,000	10,000	10,000	10,000	-	0.0%
VEHICLES (NON-STUDENT)	-	33,000	-	-	-	-	(33,000)	-100.0%
TECH-RELATED EQUIP < $10,000	24,428	-	60,222	69,027	69,027	69,027	69,027	100.0%
STUDENT TRANS. VEHICLES	-	-	780,000	780,000	780,000	780,000	780,000	100.0%
TOTAL CAPITAL EQUIPMENT	**57,987**	**43,000**	**850,222**	**859,027**	**859,027**	**859,027**	**816,027**	**1897.7%**
DEBT SERVICE								
DEBT SERVICE - OTHER	9,200,132	10,194,114	12,429,807	12,429,807	12,429,807	12,429,807	2,235,693	21.9%
DEBT SERVICE - BUSES	21,387	20,733	19,755	19,755	19,755	19,755	(978)	-4.7%
DEBT SERVICE - TECHNOLOGY	8,558	5,958	3,465	3,465	3,465	3,465	(2,493)	-41.8%
BOND ISSUANCE	129,302	-	-	-	-	-	-	0.0%
TOTAL DEBT SERVICE	**9,359,380**	**10,220,805**	**12,453,027**	**12,453,027**	**12,453,027**	**12,453,027**	**2,232,222**	**21.8%**
TOTAL EXPENDITURES	**$ 123,647,640**	**$ 133,070,967**	**$ 141,253,203**	**$ 143,810,343**	**$ 143,880,343**	**$ 143,810,343**	**$ 10,739,376**	**8.1%**

Portland Public Schools
Board of Education Recommended Budget
FY2024 Expenditures by State Budget Categories
April 11, 2023

State Budget Category	FY22 Actual	FY23 Approved	FY24 Supt Rec. Mar 14	FY24 Supt Rev. Apr 3	FY24 Finance Comm Apr 3	FY24 Board Apr 11	$ +/(-) v FY23	% +/- v FY23
1. Regular Instruction	$ 48,282,649	$ 50,463,058	$ 50,620,481	$ 52,096,774	$ 52,166,774	$ 52,097,483	$ 1,634,425	3.2%
2. Special Ed. Instruction	19,358,397	20,227,084	22,743,106	22,761,210	22,761,210	22,653,540	2,426,456	12.0%
3. CTE (Voc.) Instruction	3,090,963	3,598,754	3,742,640	3,747,325	3,747,325	3,736,020	137,266	3.8%
4. Other Instruction	2,200,002	2,368,728	2,552,971	2,552,971	2,552,971	2,550,772	182,044	7.7%
5. Student & Staff Support	11,714,029	12,855,631	12,131,563	13,029,767	13,029,767	13,002,661	147,030	1.1%
6. System Administration	4,543,536	5,099,238	5,762,336	5,767,444	5,767,444	6,032,558	933,320	18.3%
7. School Administration	5,796,097	6,186,655	6,456,866	6,456,866	6,456,866	6,434,539	247,884	4.0%
8. Transportation & Buses	3,664,574	3,938,755	5,337,036	5,358,532	5,358,532	5,328,474	1,389,719	35.3%
9. Facilities Maintenance	12,123,165	15,066,707	18,156,266	18,251,437	18,251,437	18,194,351	3,127,644	20.8%
10. Debt Service	6,041,774	6,008,608	6,010,563	6,010,563	6,010,563	6,010,563	1,955	0.0%
11. All Other Expenditures	487,132	594,681	709,077	737,760	737,760	736,460	141,779	23.8%
Total General Fund	**$ 117,302,318**	**$ 126,407,899**	**$ 134,222,905**	**$ 136,770,649**	**$ 136,840,649**	**$ 136,777,421**	**$ 10,369,522**	**8.2%**
Adult Education	2,449,211	2,637,938	2,729,907	2,739,303	2,739,303	2,732,531	94,593	3.6%
Food Service	3,896,111	4,025,130	4,300,391	4,300,391	4,300,391	4,300,391	275,261	6.8%
Total	**$ 123,647,640**	**$ 133,070,967**	**$ 141,253,203**	**$ 143,810,343**	**$ 143,880,343**	**$ 143,810,343**	**$ 10,739,376**	**8.1%**

Portland Public Schools
Board of Education Recommended Budget
FY2024 Cost Center Summary - Expenditure
April 11, 2023

	Cost Center	FY22 Actual	FY23 Approved	FY24 Supt Rec. Mar 14	FY24 Supt Rev. Apr 3	FY24 Finance Comm Apr 3	FY24 Board Apr 11	$ +/(-) v FY23	% +/- v FY23	
Elem.	Cliff Island	$ 139,688	$ 140,441	$ 145,891	$ 145,860	$ 145,860	$ 145,651	$ 5,210	3.7%	
	East End	5,254,718	5,735,437	5,729,106	5,831,195	5,831,195	5,810,886	75,449	1.3%	
	Longfellow	3,124,361	3,481,015	3,843,418	4,031,438	4,031,438	4,024,589	543,574	15.6%	3
	Lyseth	6,304,033	6,753,479	6,509,028	6,700,383	6,700,383	6,688,521	(64,958)	-1.0%	3
	Ocean Avenue	5,147,360	5,463,418	5,411,814	5,723,803	5,723,803	5,701,241	237,823	4.4%	
	Peaks Island	902,182	1,008,672	1,022,147	1,034,888	1,034,888	1,032,014	23,342	2.3%	
	Presumpscot	3,208,810	3,536,658	4,738,795	4,881,349	4,881,349	4,874,887	1,338,229	37.8%	3
	Reiche	4,823,736	5,742,500	6,870,555	7,019,192	7,089,192	7,074,817	1,332,317	23.2%	3
	Rowe	5,050,995	5,515,528	5,622,659	5,807,618	5,807,618	5,787,631	272,103	4.9%	
	Talbot	6,131,906	6,831,916	6,654,636	6,771,079	6,771,079	6,748,534	(83,382)	-1.2%	
Middle	King	6,292,605	6,788,765	6,852,824	6,885,397	6,885,397	6,869,010	80,245	1.2%	
	Lincoln	6,420,148	6,677,471	6,650,227	6,670,339	6,670,339	6,654,988	(22,483)	-0.3%	
	Moore	7,444,778	7,795,667	8,037,166	8,052,104	8,052,104	8,027,537	231,870	3.0%	
High	Portland	10,048,548	10,875,400	11,133,801	11,430,510	11,430,510	11,404,621	529,221	4.9%	
	Deering	10,263,822	10,880,621	11,036,144	11,515,336	11,515,336	11,483,337	602,716	5.5%	
	Casco Bay	3,621,654	3,788,351	4,059,953	4,056,507	4,056,507	4,052,207	263,856	7.0%	
	PATHS	3,090,963	3,598,754	3,742,640	3,747,325	3,747,325	3,736,020	137,266	3.8%	
Other	Special Education	3,208,713	3,057,194	4,766,397	4,780,532	4,780,532	4,775,431	1,718,237	56.2%	1,4
	Breathe Program	254,011	306,879	308,426	312,395	312,395	312,241	5,362	1.7%	1
	Communications Office	297,829	315,329	334,077	334,110	334,110	332,810	17,481	5.5%	
	School Board	203,995	407,672	408,449	411,395	411,395	411,395	3,723	0.9%	
	Superintendent	676,005	659,805	645,112	646,847	646,847	645,266	(14,539)	-2.2%	
	Assistant Superintendent	355,234	416,192	283,090	283,123	283,123	284,206	(131,986)	-31.7%	
	Executive Admin/Operations	11,574	-	192,924	192,924	192,924	191,480	191,480	100.0%	
	Finance	1,249,477	1,457,111	1,691,234	1,692,719	1,692,719	1,728,435	271,324	18.6%	
	Debt Service (Central)	6,041,774	6,008,608	6,010,563	6,010,563	6,010,563	6,010,563	1,955	0.0%	
	Human Resources	1,191,143	1,386,093	927,003	927,293	927,293	1,060,879	(325,214)	-23.5%	2
	District-wide Benefits	856,108	772,365	673,815	673,815	673,815	654,868	(117,497)	-15.2%	
	Diversity, Equity, and Belonging	-	-	1,060,709	1,059,328	1,059,328	1,056,029	1,056,029	100.0%	2
	Facilities Department	5,494,293	5,939,581	6,280,326	6,375,497	6,375,497	6,365,953	426,372	7.2%	
	IT Department	1,931,201	1,973,801	2,179,844	2,186,849	2,186,849	2,176,626	202,825	10.3%	
	MultiLingual	1,699,867	1,739,645	1,798,497	1,943,991	1,943,991	1,932,259	192,614	11.1%	
	Dept of Language Development/District ELL Prgms	145,715	219,655	203,055	199,795	199,795	199,718	(19,937)	-9.1%	1
	Department of Academics	2,259,144	2,420,373	2,130,052	2,114,715	2,114,715	2,232,077	(188,296)	-7.8%	
	District-wide PreK	302,050	495,396	556,492	558,253	558,253	558,570	63,174	12.8%	1
	Transportation Services	3,853,877	4,218,107	5,712,036	5,762,182	5,762,182	5,732,124	1,514,017	35.9%	
	Total General Fund	**$ 117,302,318**	**$ 126,407,899**	**$ 134,222,905**	**$ 136,770,649**	**$ 136,840,649**	**$ 136,777,421**	**$ 10,369,522**	**8.2%**	
	Adult Education	2,449,211	2,637,938	2,729,907	2,739,303	2,739,303	2,732,531	94,593	3.6%	
	Food Service	3,896,111	4,025,130	4,300,391	4,300,391	4,300,391	4,300,391	275,261	6.8%	
	Total	**$ 123,647,640**	**$ 133,070,967**	**$ 141,253,203**	**$ 143,810,343**	**$ 143,880,343**	**$ 143,810,343**	**$ 10,739,376**	**8.1%**	

1. *The majority of this budget is located in school cost centers*
2. *The Dept of Diversity, Equity, and Belonging was split off primarily from the HR Department in FY24.*
3. *Debt Service for the Buildings for Our Future project is the reason for the large fluctuations in the budgets for these schools.*
4. *The majority of this increase is for out-of-district tuition.*

Portland Public Schools
Board of Education Recommended Budget
FY2024 Tax Rate Computation
April 11, 2023

	General Fund	Food Service	Adult Ed	TOTAL
Total Expenditures	$ 136,777,421	$ 4,300,391	$ 2,732,531	$ 143,810,343
Less: General Revenue	(1,009,177)	(4,050,391)	(775,373)	(5,834,941)
State EPS	(20,010,394)			(20,010,394)
State reimbursed Debt Svc	(3,214,721)			(3,214,721)
Use of Fund Balance per Policy DA	(3,614,861)	(250,000)	(35,418)	(3,900,279)
Tax Levy	$ 108,928,268	$ -	$ 1,921,740	**$ 110,850,008**
*Valuation **	14,879,000,000			
Tax Rate:				
FY24	$ 7.32	$ -	$ 0.129	$ 7.45
FY23	$ 6.92	$ 0.0003	$ 0.127	$ 7.05
$ Increase	*$ 0.40*	*$ (0.0003)*	*$ 0.002*	***$ 0.40***
% Increase	*5.7%*	*-100.0%*	*1.8%*	***5.7%***

*Per City of Portland, revised from $14,829,000,000 to $14,879,000,000 as of 4/24/23.

Portland Public Schools
Board of Education Recommended Budget
FY2024 Comparative Tax Levy Summary
April 11, 2023

	FY22	FY23	FY24	$ +/(-)	% +/-
Food Service					
Expenditures	$ 3,823,131	$ 4,025,130	$ 4,300,391	$ 275,261	6.8%
Revenue	(3,637,008)	(4,020,552)	(4,300,391)	(279,839)	7.0%
Tax Levy	186,123	4,578	0	(4,578)	-100.0%
Adult Ed					
Expenditures	2,575,752	2,637,938	2,732,531	94,593	3.6%
Revenue	(792,239)	(768,727)	(810,791)	(42,064)	5.5%
Tax Levy	1,783,513	1,869,211	1,921,740	52,529	2.8%
General Fund					
Expenditures	120,055,817	126,407,899	136,777,421	10,369,522	8.2%
Revenue	(22,942,202)	(24,430,617)	(27,849,153)	(3,418,536)	14.0%
Tax Levy	97,113,615	101,977,282	108,928,268	6,950,986	6.8%
Total					
Expenditures	126,454,700	133,070,967	143,810,343	10,739,376	8.1%
Revenue	(27,371,449)	(29,219,896)	(32,960,335)	(3,740,439)	12.8%
Tax Levy	$ 99,083,251	$ 103,851,071	$ 110,850,008	$ 6,998,937	6.7%

Portland Public Schools
Board of Education Recommended Budget
FY23 to FY24 Comparative Staffing--Locally Funded
April 11, 2023

Location	*Student Enrollment*		Teachers (PEA)		Ed Techs		Principals (PAA)		Support Staff (BASE)		Admin & Support (Non-union)		Total		
Location	***10/1/2021***	***10/1/2022***	**FY23**	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**	***Diff.***
Cliff Island Elementary	6	3	1.30	1.20	-	-	-	-	0.25	0.25	-	-	1.55	1.45	*-0.10*
East End Community	431	406	44.12	40.68	15.79	16.29	2.00	2.00	6.00	6.00	0.175	0.175	68.08	65.14	*-2.94*
Longfellow Elementary	279	257	25.01	24.71	3.69	2.19	1.50	1.50	4.00	4.00	0.175	0.175	34.37	32.57	*-1.80*
Lyseth Elementary	481	494	44.09	43.74	8.50	8.50	2.00	2.00	5.00	5.00	0.175	0.175	59.77	59.42	*-0.35*
Ocean Avenue Elem.	330	347	37.48	39.88	22.79	20.79	2.00	2.00	5.00	6.00	0.175	0.175	67.44	68.84	*1.40*
Peaks Island Elem.	38	41	6.70	6.90	2.00	2.00	-	-	2.50	2.50	0.175	0.175	11.38	11.58	*0.20*
Presumpscot Elem.	228	226	26.63	27.03	4.90	4.10	1.00	1.50	3.00	3.00	0.175	0.175	35.71	35.81	*0.10*
Reiche Elementary	410	425	43.40	48.50	9.20	9.00	-	-	6.75	6.75	0.325	0.325	59.68	64.58	*4.90*
Rowe Elementary	442	448	44.94	44.94	16.93	16.50	2.00	2.00	6.50	6.50	0.175	0.175	70.55	70.12	*-0.43*
Talbot Elementary	382	363	47.88	48.78	24.00	24.00	2.00	2.00	7.75	7.75	0.175	0.175	81.81	82.71	*0.90*
King Middle School	458	454	52.17	53.34	11.80	11.30	2.00	2.00	7.25	7.25	0.500	0.500	73.72	74.39	*0.67*
Lincoln Middle School	456	433	53.42	53.99	10.00	9.50	2.00	2.00	8.00	8.00	0.188	0.188	73.61	73.67	*0.06*
Moore Middle School	513	480	58.94	58.86	18.60	20.10	2.00	2.00	9.00	8.00	0.188	0.188	88.73	89.15	*0.42*
Casco Bay High	391	381	33.59	33.59	1.20	1.20	1.00	1.00	2.00	2.00	-	-	37.79	37.79	-
Deering High School	704	733	72.00	78.82	24.96	23.96	4.00	4.00	12.75	12.75	3.20	2.20	116.91	121.73	*4.82*
Portland High School	907	945	74.98	75.98	13.60	15.80	4.00	4.00	13.00	13.00	3.20	2.20	108.78	110.98	*2.20*
PATHS	-	-	21.50	21.50	7.00	7.00	1.00	1.00	9.00	9.00	0.20	0.20	38.70	38.70	-
Breathe Program*	-	-	2.00	2.00	-	-	-	-	-	-	-	-	2.00	2.00	-
Special Services	-	-	8.00	8.00	-	-	2.00	2.00	1.00	1.00	4.18	4.18	15.17	15.18	*0.00*
Superintendent Office	-	-	-	-	-	-	-	-	-	-	3.00	3.00	3.00	3.00	-
Asst Supt/School Mgmt	-	-	-	-	-	-	-	-	-	-	3.00	2.00	3.00	2.00	*-1.00*
Asst Supt/Academics	-	-	6.80	6.80	-	-	-	-	-		5.70	4.70	12.50	11.50	*-1.00*
District-wide PreK**	-	-	1.00	1.00	1.00	1.00	-	-	0.50	-	1.00	2.00	3.50	4.00	*0.50*
Multilingual/Lang Dev.	-	-	3.75	3.55	-	-	-	-	2.00	3.00	14.75	16.35	20.50	22.90	*2.40*
Communications Office	-	-	-	-	-	-	-	-	0.60	0.60	1.80	2.00	2.40	2.60	*0.20*
Diversity, Equity, and Belonging	-	-	-	1.00	-	-	-	-	-	-	-	4.50	-	5.50	*5.50*
Information Technology	-	-	-	-	-	-	-	-	6.00	6.00	6.00	6.00	12.00	12.00	-
Operations	-	-	-	-	-	-	-	-	-	0.50	-	1.00	-	1.50	*1.50*
Facilities	-	-	-	-	-	-	-	-	8.65	10.65	3.00	3.00	11.65	13.65	*2.00*
Finance	-	-	-	-	-	-	-	-	1.00	1.00	8.00	9.00	9.00	10.00	*1.00*
Human Resources	-	-	-	-	-	-	-	-	-	-	8.50	8.50	8.50	8.50	-
Transportation	-	-	-	-	-	-	-	-	40.25	41.37	3.40	3.00	43.65	44.37	*0.72*
Adult Ed	-	-	10.48	10.48	-	-	2.00	2.00	6.59	6.09	2.50	2.75	21.57	21.32	*-0.25*
Food Service	-	-	-	-	-	-	-	-	35.63	35.63	1.00	1.00	36.63	36.63	-
Total	***6456***	***6436***	**720.18**	**735.26**	**195.94**	**193.21**	**32.50**	**33.00**	**209.96**	**213.59**	**75.03**	**80.18**	**1,233.60**	**1,255.23**	
Change		***-20***		**15.08**		**-2.73**		**0.50**		**3.63**		**5.15**		**21.63**	

**Most Breathe educational staff are reflected in their school-based costs centers (except where they are deployed district-wide). Breathe admin staff are reflected under Special Services.*

****Reflects partner site expansion classroom and central office PreK staffing only.*

Portland Public Schools
Board of Education Recommended Budget
FY23 Staffing Changes During Fiscal Year--Locally Funded
April 11, 2023

FY23 Budgeted Positions at Beginning of the Year		**1,233.60**		
Added during FY23:				
	Classroom Teacher	1.00	East End	Teacher
	Classroom Teacher	1.00	Presumpscot	Teacher
	Classroom Teacher	1.00	Ocean Ave	Teacher
	Classroom Teacher	1.00	Reiche	Teacher
	Classroom Teacher	1.00	Rowe	Teacher
	World Language Teacher	0.50	Moore Middle School	Teacher
	Social Worker (Realloc fm SRO funding)	1.00	Portland High School	Teacher
	PreK Program Coordinator	0.50	PreK	Non-Bargaining
	HR Generalist	1.00	Human Resources	Non-Bargaining
		8.00		
FY23 Staffing Proposed to Continue in FY24:		**1,241.60**		

Portland Public Schools
Board of Education Recommended Budget
FY24 Staffing Changes Proposed--Locally Funded
April 11, 2023

FY23 Staffing Proposed to Continue into FY24:		**1,241.61**		
Proposed Changes for FY24:				
Enrollment-Based Adjustments				
	Classroom Teacher	1.00	Reiche	Teacher
	Classroom Teacher	1.00	Ocean Ave	Teacher
	World Language (Elementary, net)	0.70	Various	Teacher
	Classroom Teacher	(2.00)	East End	Teacher
	Classroom Teacher	(1.00)	Rowe	Teacher
	Classroom Teacher	(1.00)	Presumpscot	Teacher
	Classroom Teacher	(1.00)	Talbot	Teacher
	Classroom Teacher	(1.00)	Longfellow	Teacher
	Classroom Teacher	6.00	Deering High	Teacher
	Classroom Teacher	(0.50)	Portland High	Teacher
Investments				
	Pre-K Teacher	1.00	Partner	Teacher
	Pre-K Ed Tech	1.00	Partner	Ed Tech
	Pre-K Dual Language Teacher	1.00	TBD (reflected at Reiche)	Teacher
	Assistant Principal	0.50	Presumpscot	PAA
	MLC Language Access Coordinator	0.20	Multilingual	Non-Bargaining
	MLC Intake Coordinator (Administrative)	1.00	Multilingual	BASE
	MLC Intake Specialist	0.40	Multilingual	Non-Bargaining
	MLC Case Manager	1.00	Multilingual	Non-Bargaining
	Literacy Teacher Leader	1.00	Academics	Teacher
	Purchasing Manager	1.00	Finance	Non-Bargaining
	Grant Accountant	1.00	Finance	Non-Bargaining
	HR Generalist	2.00	Human Resources	Non-Bargaining
	Bus Drivers (Net Upgrades)	0.50	Transportation	BASE
	Building Custodians	2.00	Various	BASE
Reductions				
	Health Assistant	(0.43)	Rowe	Ed Tech
	Adult Ed Intake Coordinator	(0.25)	Adult Ed	BASE
	Mentoring Coordinators	(1.50)	Deering/Portland High	Student Enrich.
		13.62		
FY24 Proposed Locally-Funded Staffing		**1,255.23**		
FY23 Authorized Positions (Budget)		**1,233.60**		
	FTE Change	***21.63***		

Portland Public Schools

Certified October 1st Attending Enrollment~

Cost Center	ELEMENTARY SCHOOLS	Oct 2016 (FY17)	Oct 2017 (FY18)	Oct 2018 (FY19)	Oct 2019 (FY20)	Oct 2020 (FY21)	Oct 2021 (FY22)	Oct 2022 (FY23)	*Oct 2023 Projection (FY24)*
010	Cliff Island	5	2	2	5	3	6	3	3
030	East End	400	416	384	419	423	431	406	390
040	Rowe	425	403	435	426	437	442	448	453
050	Longfellow	315	334	334	327	295	279	257	271
060	Lyseth	471	491	515	511	496	481	494	502
065	Ocean Ave	405	381	357	341	336	330	347	364
070	Peaks Island	38	37	39	40	33	38	41	44
080	Presumpscot	252	248	246	271	247	228	226	251
090	Reiche	434	437	436	446	394	410	425	495
100	Talbot	457	442	437	438	384	382	363	380
	Total Elementary	**3,202**	**3,191**	**3,185**	**3,224**	**3,048**	**3,027**	**3,010**	***3,153***
	MIDDLE SCHOOLS								
110	King	517	519	497	476	479	458	454	459
120	Lincoln	499	513	528	502	467	456	433	425
130	Moore	501	444	453	486	484	513	480	486
	Total Middle School	**1,517**	**1,476**	**1,478**	**1,464**	**1,430**	**1,427**	**1,367**	***1,370***
	HIGH SCHOOLS								
310	Portland	734	756	741	873	888	907	945	870
340	Deering	908	913	906	798	735	704	733	802
340	Casco Bay	378	386	385	389	394	391	381	389
	Total High School	**2,020**	**2,055**	**2,032**	**2,060**	**2,017**	**2,002**	**2,059**	***2,061***
TOTAL SCHOOL ENROLLMENT		**6,739**	**6,722**	**6,695**	**6,748**	**6,495**	**6,456**	**6,436**	***6,584***
	Change	-90	-17	-27	53	-253	-39	-20	148
	Percent change	-1.3%	-0.3%	-0.4%	0.8%	-3.7%	-0.6%	-0.3%	2.3%
	Subsidy (EPS) counts	***6,740***	***6,695***	***6,672***	***6,730***	***6,471***	***6,430***	***6,424***	***6,566***

Notes:

Counts reflect attending enrollment as certified by the Maine Department of Ed.

Only Portland resident PATHS students are included above, and are counted at their home school.

~ Data provided by Maine Dept of Education at https://www.maine.gov/doe/data-reporting/reporting/warehouse/enrollment

Investment Narratives

Investment	**Maintain and Deepen the Portland Promise Strategies**	
Sponsor/Department	Melea Nalli, Co-Interim Superintendent Aaron Townsend, Co-Interim Superintendent	
FTE Additions **Stipends**	PreK (2.0 FTE) ($116,000) • 1 FTE Teacher • 1 FTE Ed Tech Literacy Teacher Leader (1.0) ES and MS teacher leadership funds (and adjustments to HSs for parity)	(PreK In Baseline Costs) $275,000
Funding Sources	PreK State Revenue ($9,800 x 16 students = ($156,800) - included in ED-279	(In Baseline Revenue)
Total Local Budget Impact		**$275,000**

Narrative:

In addition to the investments to the local budget proposed, the following investments are being advanced in the ESSERF grant:

MAINTAIN:

- 1.0 Assistant Clinical Director
- 0.5 Social Worker, PAE
- 1.0 Social Worker, Breathe Self-Contained
- 1.0 Counselor (converted from a social worker), EECS
- 3.0 Restorative Practices Coaches, Middle Schools
- 3.0 Middle School Make-It-Happen Coordinators
- Summer programming (reduced from $3.2 million to $1M)
- 0.75 Director of Secondary Access/Outcomes (keeping 0.25 on BARR)
- Elementary Specials Enhancement
- 0.5 Mobile Maker Space Teacher (planning to seek other grant funds to make whole)
- 4.0 Living Schoolyard Teachers
- 3.0 FTE Ed Tech, High Schools (Alternative to Suspension)
- 1.0 FTE BCBA
- SEL Contractual Services

NEW:

- ELA Curriculum (Foundational Skills K-2, Literacy Curriculum K-8, professional development)

- HS SLIFE Curriculum Resources
- MS and HS SEL Curriculum Resources

PreK Expansion:
As per our five year resolution, we are completing expansion of our PreK program with the expansion to one more classroom next fall. We will no longer be able to operate the two partner-site classrooms located at St. Elizabeth's Child Development Center. We anticipate opening three new classrooms, one each at Reiche Community School, Longfellow Elementary School and Youth and Family Outreach (YFO) for a total gain of one new Pre-Kindergarten classroom. There is no additional cost for transportation as there is space for students to ride on existing bus routes within the Reiche/Bayside and Longfellow neighborhoods.

Literacy Teacher Leader:
The Literacy teacher leader is the single person responsible for the coherence and coordination of our literacy curriculum, assessment, pedagogy and professional development PK-12.

Teacher leadership stipends:
During the last PEA negotiations, we came to an agreement to establish school leadership teams at all schools and to compensate teachers who serve on these teams. This was a big success for the district and for the association given our mutual priority around teacher leadership. Per the contract, each school will receive one "bundle," which is a $1,500 stipend for every 10 educators in the building. For the first time we will have parity across grade spans and schools and will be able to have paid school leadership roles at the elementary and middle school level. These additional funds enable us to enact this commitment, including the application of this formula to the high schools.

ESSERF Funded Investments - Maintaining:
Our proposed ESSERF investments are aligned to our ESSERF strategy to focus on recovery, specifically related to mental and behavioral health and to accelerating learning. The social work positions are being maintained and are in line with our ratio-based methodology. The Assistant Clinical Director is also being maintained and is a position that oversees our social work department of 38 social workers and licensed professional clinical counselors (LCPCs). This person facilitates the department's case consultation process, provides and organizes professional development for the department, and coordinates the department and community providers; this person also provides clinical supervision for a number of practitioners working towards independent licensure. The middle school restorative coaches and Make-It-Happen coordinators are being carried forward as key resources supporting mental and behavioral health, helping to transition our middle schools from a punitive discipline model to a restorative one, and they are intentionally lifting up student voice and leadership.

The summer programming budget is being maintained in ESSERF but significantly reduced as a budget savings strategy and given the variable return on investment we shared earlier this year.

In addition, we already planned a smaller scale program given the challenges we anticipate with enabling the operations for summer as we transition payroll and strengthen our operational systems. The team plans to prioritize the $900,000 for this summer. The elementary and middle school programming will be largely run through community partners and will include high dosage tutoring. The high school credit recovery program will follow the innovative high school intensive model that was created using the ESSERF funds. Special education extended school year (ESY) will continue to run as usual out of the special education budget.

The Director of Secondary Access and Outcomes is being maintained through a combination of ESSERF and other grant funds. This role is leading our high school visioning work, as well as managing the 8th to 9th grade transitions, high school preference process, high school credit recovery/intensives, among many other key projects.

The elementary specials enhancements are being maintained in ESSERF and enable schools to have full time positions, thus freeing up the scheduling to enable collaboration time for educators, specifically classroom teachers and ESOL and special education teachers.

Finally, a portion of the Mobile Maker Space teacher is being maintained by ESSERF funds. The remaining portion of the Mobile Maker Space teacher will hopefully be funded through other grant sources that are not yet identified.

ESSERF Funded Investments - New:
In addition to maintaining several critical investments in our ESSERF grant, we are advancing a limited set of strategic new investments, most of which do not require significant recurring costs.

<u>ELA Curriculum:</u>
These investments will enable us to begin to adopt high quality instructional materials for both foundational skills in grades K-2, as well as a comprehensive ELA curriculum for grades K-8. Along with much of the state of Maine, our district has historically been a “balanced reading” district, using materials that are not in alignment with how students learn to read. Alongside many other districts, we hope to remedy this by ensuring our materials reflect brain science, or “the Science of Reading,” and are accompanied with professional development to support these practices. Additionally, our district, like much of the nation, has experienced widening achievement gaps due to the pandemic. By beginning to adopt these materials, we will ensure that teachers have the knowledge and materials they need to teach students to recognize words and comprehend, to accelerate learning for those below grade-level, as well as have a curriculum that reflects the diversity of our district and world.

<u>SEL Curriculum:</u>
Amplified by isolation and disruption/destabilization due to the pandemic, the mental and behavioral health needs of students have increased significantly. The American Academy of Pediatrics, recently declared a national state of emergency in children’s mental health.

Consequently, the urgency to do the following is profound: adopt/strengthen a district-wide trauma-informed orientation and tiered systems of support framework, provide SEL curricula, provide training and support for restorative approaches, enhance our social work service provision–all of which are research-informed, evidence approaches to enhancing academic and social/emotional/behavioral outcomes for students.

While we have an elementary SEL curriculum in place, we do not have anything district-wide for middle of high school. The PPS SEL Vertical Team is still evaluating middle and high school SEL programs; the team, however, is currently leaning towards recommending the adoption of BASE Education. BASE is a student mental health solution built by educators and mental health professionals. These funds will enable us to begin adopting these high quality curriculum tools for our middle and high schools.

SLIFE Curriculum:
When the district adopted the definition for Multilingual Learners (MLs) with limited or interrupted formal education last school year, we consulted with experts and researched best practices and curriculum resources. Our multi-year plan to address the foundational literacy and numeracy needs of our Multilingual Learners (MLs) with SLIFE needs began at the highschool level this past year. The population of students who require these services has grown rapidly at the high school and middle school levels with the arrival of new IELD students. The SLIFE curriculum materials provide additional support beyond the general education and language development curricula to address the unique needs of our students.

Investment	**Supporting Multilingual Learners (responding to increased enrollment)**	
Sponsor/Department	Grace Valenzuela, Executive Director of Communications & Community Partnerships Carlos Gomez, Director of Language Development	
FTE Additions	0.4 Intake Specialist 1.0 Intake Administrator 0.2 Language Access Coordinator 1.0 Multilingual Case Manager 1.0 FTE PreK DLL Teacher (Fin Comm Amendment)	$245,000
Non-FTE Additions	N/A	
Funding Sources	N/A	
Total Local Budget Impact		**$245,000**

Narrative:
In addition to the investments to the local budget proposed, the following investments are being advanced in the ESSERF grant:

- 1.5 FTE ESOL Teacher, Deering HS (new - ratio-based add)
- 1.0 FTE ELL Tchr King MS (new - ratio-based add)
- 0.5 Social Worker, Multilingual (continue in ESSERF)
- 0.5 Social Worker, SLIFE, DHS (continue in ESSERF)
- 0.5 SLIFE Teacher, PHS (continue in ESSERF)
- 0.6 Family Community Specialist, Spanish (continue in ESSERF)
- 5.0 School Based Language Access
- 1.0 ESOL Teacher
- 1.6 Family Community Specialists
- ESOL certification program (PreK, specialized programs, coaches)

The teachers, intake positions, family community specialist, case manager and social work positions are enrollment-based increases. Since 2000 we are experiencing the highest number of students who are multilingual being enrolled though our Intake department. As of January 2023 we enrolled 612 students for this academic year and we are averaging more than 50 new students per month this year. The vast majority of these students are multilingual learners who have been assessed as levels 1 and 2 on ACCESS meaning they require “Intensive English Language Development” (IELD). In addition, more than 80 percent of these students are experiencing homelessness (McKinney Vento). In response to this change in enrollment we need to add capacity to our Intake Team, our Family Community Specialist team, our Social Work team and we need to add 2.5 ESOL teachers per our ratio-based methodology. We are proposing some of these investments in the local budget and we are leveraging the ESSERF grant funds to continue several positions that are funded from that grant now, as well as to be able to add the ratio-based ESOL teachers to Deering and King.

Investment	**Improving Operational Effectiveness**	
Sponsor/Department	Terry Young, Executive Director of Operations	
FTE Additions	HR Generalist, 3.0 FTE Purchasing Manager, 1.0 FTE Custodians, 2.0 FTE Transportation Driver, 0.5 FTE Grant Accountant, 1.0 FTE	$635,000
Non-FTE Additions	ADP Contract	$140,000
Funding Sources	N/A	
Total Local Budget Impact		**$775,000**

Narrative:
In addition to the investments to the local budget proposed, the following investments are being advanced in the ESSERF grant:

- 1.0 FTE Grant Manager
- 0.8 FTE Website Designer
- 1.0 FTE Computer Technician
- 1.0 FTE Building and Trades Worker
- 1.0 FTE Food Service Cafeteria Manager
- Dedicated Subs

These investments address various operational challenges that emerged during the 2022-2023 school year. The finance and HR investments, including the staffing and ADP costs, are in response to the payroll issues and audit findings. These staffing additions were recommended in the Spinglass report to ensure we have sufficient capacity to implement the proper control procedures. The transition to ADP will address the technology problems we have experienced with our payroll systems. The custodial investments address staffing issues in that department this past year that led to reduced coverage at school sites. Additionally, the square footage has increased in a few of our buildings due to the progress of the BFOF projects. The transportation driver increases the department's capacity to be able to consistently provide transportation for all students, every day. The website designer is an addition to the communications team to be able to maintain and coordinate the system of school and district websites so that families receive clear and consistent communication from the district. Lastly, the dedicated substitutes continues the system of staffing full time substitute positions in all schools to address the increases in staff absence since the pandemic and the shortages of daily substitutes.

Investment	**Core Services**	
Sponsor/Department	**Various**	
FTE Additions	Classroom Staffing Adjustments, 1.9 FTE Assistant Principal, Presumpscot, 0.5 FTE	(In Baseline Costs) $55,000
Non-FTE Additions	SpEd Out of District Tuition SpEd Out of District Transportation 353 Cumberland Ave Debt Service 3 School Buses (FY24 EPS)) 3 School Buses (FY25 EPS) Student and Staff Devices Casco Bay HS Differential Allocation	$1,655,000 $350,000 $250,000 (In Baseline Costs) $390,000 $155,000 $30,000
Total Investment		**$2,885,000**
Funding Sources	High Cost Out of District State Reimb. State Revenue Offset (FY24 EPS) State Revenue Offset (FY25 EPS - budgeted as Fund Balance for FY24) Device Funds (Use of Restricted Fund Balance)	($500,000) (In Baseline Revenue) ($390,000) ($155,000)
Total Local Budget Impact (Net)		**$1,840,000**

Narrative:
In addition to the investments to the local budget proposed, the following investments are being advanced in the ESSERF grant:

- Casco Bay 1.0 FTE Teacher

Based on the enrollment projections for each school for next year, the following staffing adjustments are recommended:

- Assistant Principal, 0.5 FTE, Presumpscot
- Classroom Teacher, 1.0 FTE, Reiche
- Classroom Teacher, 1.0 FTE, Ocean Ave
- World Language (Elementary, net), 0.7 FTE, Various
- Classroom Teacher, (2.0) FTE, East End
- Classroom Teacher, (1.0) FTE, Rowe
- Classroom Teacher, (1.0) FTE, Presumpscot
- Classroom Teacher, (1.0) FTE, Talbot
- Classroom Teacher, (1.0) FTE, Longfellow
- Classroom Teacher, 6.50 FTE, Deering High

- Classroom Teacher, 1.0 FTE, Casco Bay
- Classroom Teacher, (1.5) FTE, Portland High

We provide close to a full continuum of special education services within the district to ensure students with IEPs are able to access their education in the least restrictive environment. As a result, the vast majority of our students with IEPs are served within our schools (~99.5%), but we do have a small group who require a level of services that we are unable to provide, even in our specialized programs. These students are instead served out of district at approved special purpose private schools (SPPS), and Portland pays for their tuition and other related costs. Currently we have 33 students being served out-of-district. For context, Lewiston has around 5,182 total students enrolled, and serves 107 students in out of district placements. A comparison in the area is Westbrook, which has around 2,381 total students enrolled, and serves 29 students in out of district placements.

The cost of our out of district fees is going up significantly this year. This is largely driven by a small handful of high cost placements. The state adjusts funding to districts through its High Cost Out of District (HCOOD) reimbursement when a district experiences costs during a year that are in excess of what is initially funded in its ED-279. The ED-279 is based on expenses two years prior to the funding year (funding for FY24 is based on costs in FY22). Based on our FY24 cost projections, we are projecting a corresponding funding adjustment of approximately +$500,000, which would be realized in spring of 2024. This anticipated revenue in excess of our current state funding allocation is included in our budget under state funding.

The debt service for 353 Cumberland Ave is being reintroduced to the local budget as we determined last year that it would not reduce costs and would negatively impact our operations and to sell the property. For the bus purchases, we are taking advantage of a state program that funds these purchases. The costs will be reimbursed by the state ultimately so these will be a cost neutral investment over time. The device purchases are to continue to supplement and replace many student and staff devices due to our increased reliance on technology across the system.

Appendix

FY24 General Ed Classroom Staffing and Enrollment Projections

	FY23 Actual Local		FY24 Proposed Local		Difference	
School	**Classroom**	**Specials/RA/ WL**	**Classroom**	**Specials/RA/ WL**	**Classroom**	**Specials/RA/ WL**
Cliff Island	1	0.2	1	0.2	0	0
ACR	24	2.8	23	2.8	-1	0
EECS	22	2.6	20	2.6	-2	0
LNG	16	2	15	1.8	-1	-0.2
LYS	26	3	26	3	0	0
OAE	19	2.6	20	2.8	1	0.2
Peaks	3	0.4	3	0.6	0	0.2
PRS	15	1.8	14	1.8	-1	0
RCH	24	2.4	25	3	1	0.6
TAL	23	3	22	3	-1	0
BDT (K8)		0.5		0.4	0	-0.1
KMS	24	10.5	24	10.5	0	0
LMS	24	10	24	10	0	0
MMS	24	11	24	11	0	0
CBHS	21.31		21.31		0	
DHS*	42.5		48.5		6	
PHS*	52		51.5		-0.5	
Totals	**360.81**	**52.8**	**362.31**	**53.5**	**1.5**	**0.7**

*DHS and PHS staffing totals reflect their base staffing and the equity enhancement. DHS is allocated 5.5 FTE through the equity enhancement, and PHS receives 4 FTE from the forumla this year.

FY 24 Enrollment Projections

School	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Cliff Island		1				1	1								3
ACR	32	70	81	63	73	71	63								453
EECS	32	60	54	55	64	67	58								390
LNG	16	46	41	41	45	36	46								271
LYS	32	79	86	76	77	78	74								502
OAE		61	59	73	58	54	59								364
Peaks	8	7	7	6	4	5	7								44
PRS	32	39	38	36	31	43	32								251
RCH	64	76	88	83	67	62	55								495
TAL	40	64	49	68	57	56	46								380
KMS								146	162	151					459
LMS								135	138	152					425
MMS								163	143	180					486
CBHS											105	96	99	89	389
DHS											188	204	184	226	802
PHS											193	215	250	212	870
Total	256	503	503	501	476	473	441	444	443	483	486	515	533	527	**6584**

FY 24 Core Classroom Staffing (Elementary)

Formula: Grade Level Enrollment/Grade Level Class Size Ratio=# of FTE (Rounded up to nearest whole FTE)

Class Size Comparison

	PK		K		1		2		3		4		5	
School	FY23	FY24	FY23	FY24	FY23	FY24	FY23	FY24	FY23	FY24	FY23	FY24	FY23	FY24
Cliff Island														
ACR	16.0	16.0	16.5	17.5	20.0	20.3	18.8	21.0	17.3	18.3	18.0	23.7	22.7	21.0
EECS	16.0	16.0	15.5	20.0	20.0	18.0	21.3	18.3	22.0	21.3	19.7	22.3	24.0	19.3
LNG			16.7	15.3	22.0	20.5	15.0	20.5	19.5	15.0	17.7	18.0	17.7	23.0
LYS	16.0	16.0	19.0	19.8	17.0	21.5	20.0	19.0	18.8	19.3	19.0	19.5	19.3	18.5
OAE			15.8	15.3	22.3	19.7	19.3	18.3	19.3	19.3	19.0	18.0	23.5	19.7
Peaks														
PRS	16.0	16.0	20.0	19.5	21.0	19.0	12.0	18.0	18.0	15.5	14.5	21.5	14.5	16.0
RCH	16.0	16.0	17.3	19.0	18.5	22.0	17.0	20.8	19.7	22.3	21.3	20.7	25.0	18.3
TAL	13.0	13.3	17.0	16.0	16.8	16.3	19.3	17.0	20.7	19.0	18.0	18.7	17.3	23.0

Classroom Numbers

	PK		K		1		2		3		4		5	
School	FY23	FY24	FY23	FY24	FY23	FY24	FY23	FY24	FY23	FY24	FY23	FY24	FY23	FY24
Cliff Island														
ACR	2	2	5	4	3	4	4	3	4	4	3	3	3	3
EECS	2	2	4	3	3	3	3	3	4	3	3	3	3	3
LNG	0	1	3	3	2	2	3	2	2	3	3	2	3	2
LYS	2	2	4	4	4	4	4	4	4	4	4	4	4	4
OAE			3	4	4	3	3	4	3	3	3	3	3	3
Peaks														
PRS	2	2	3	2	2	2	2	2	2	2	2	2	2	2
RCH	3	4	4	4	4	4	4	4	3	3	3	3	3	3
TAL	3	3	4	4	4	3	3	4	3	3	3	3	3	2

FY24 Specials Staffing Projections (Art, Music, PE) (Elementary)

Formula: Total # of classrooms X # of sections per week/Sections per week per teacher = # of FTE (rounded up to nearest .2 FTE)

School	Total # of Classrooms	# Section of Special/week	Total # of Specials per week	Specials FTE Ratio	# of FTE
Cliff Island	1	3	3	0.12	0.2
ACR	23	3	69	2.76	2.8
EECS	20	3	60	2.4	2.6
LNG	15	3	45	1.8	1.8
LYS	26	3	78	3.12	3.2
OAE	22	3	66	2.64	2.8
Peaks	4	3	12	0.48	0.6
PRS	14	3	42	1.68	1.8
RCH	25	3	75	3	3
TAL	24	3	72	2.88	3
BDT	3	3	9	0.36	0.4
Total					**22.2**

Notes:

Total # of classrooms includes all onsite PreK, General Ed, and District Program classrooms

FY24 Core General Ed Staffing (Middle School)

Formula: Teams of up to 100 students/4 core teachers per team = # of Core FTE

School	FY24 Enrollment	# of Teams	FY24 Core FTE
King	459	6	24
Lincoln	425	6	24
Moore	486	6	24

FY24 Related Arts and World Language Staffing (Art, Music, PE, STEM, WL)

Forumula: (Total Enrollment X # of sections per day/class size avg)/# of sections per teacher = # of FTE

School	FY24 Enrollment	Total RA Enrollment	# of RA Sections	FY24 RA Staffing	Intervention	Total
King	459	918	37	9.5	1	10.5
Lincoln	425	850	34	9.0	1	10.0
Moore	486	972	39	10.0	1	11.0

FY24 General Ed Staffing Projection (High School)

Formula: (Total Enrollment X Number of Periods in Schedule/Class Size Average)/Teacher Load = # of FTE (rounded up to nearest .5 FTE)

School	FY24 Enrollment	FY24 FTE Formula	FY24 Base FTE Projection	FY23 Local	Difference
Casco	389	23.3	23	21.31	1.69
Deering	802	42.8	42	36	6
Portland	870	46.4	45.5	47	-1.5

Current assumptions DHS/PHS	
Periods	8
Class size avg	25
Teacher Load	6

Current assumptions CBHS	
Periods	6
Class size avg	25
Teacher Load	4

High School

Equity Enhancement Proposal

Formula: (1.2 X Undupiicated Count) + Non Identified Student Count = Adjusted Enrollment

Identified student groups for the equity enhancement include Economically Disadvangated, English Language Learners, and Special Education.

School	FY24 Enrollment Total	Unduplicated Count %	FY24 Unduplicated Enrollment	Equity Enhancement (Unduplicated Count x 1.2)	FY24 Non Identified Enrollment	Total Adjusted Enrollment (Columns E + F)	Adjusted FTE Formula	FY24 Adjusted FTE Allocation	FY24 Base FTE Projection	Equity FTE (Column I - Column J)
Casco	389	48.7%	189	227	200	427	25.6	25.5	23	2.5
Deering	802	64.6%	518	622	284	906	48.3	47.5	42	5.5
Portland	870	51.0%	444	533	426	959	51.1	49.5	45.5	4

Mental/Behavioral Health - Student Ratios
Recommendations for Changes in 2023-2024 FTE

Summary:

Initial review of the mental/behavioral health-related FTE numbers (i.e., social workers, counselors, and SEL Coaches) suggest that staffing in this domain will largely remain the same at this time; however the ever-increasing numbers of students experiencing homelessness or housing instability (McKinney-Vento) warrant further consideration of additional staffing, including exploring the McKinney Vento grant as a potential way to add if the need warrants as the number of students evolves. Please connect with Chris Reiger with questions or concerns.

Background:

National Association of Social Workers (NASW) Recommended Ratios for Student-to-Social Worker:
"The local education agency should establish and implement a school social worker-to-student population ratio to ensure reasonable workload expectations. The local education agency should provide school social work services at a level that is sufficient to address the nature and extent of student needs. Appropriate ratios for school social work staff to students depend on the characteristics and needs of the student population to be served, as well as other resources in the local education agency and community available to address these needs. Each local or state education agency should establish adequate levels and types of school social work services on the basis of comprehensive needs assessment data. **School social work services should be provided at a ratio of one school social worker to each school building serving up to 250 general education students, or a ratio of 1:250 students. When a school social worker is providing services to students with intensive needs, a lower ratio, such as 1:50, is suggested.**"

American School Counselor Association (ASCA) Recommended Ratios for Student-to-Counselor: ASCA has recommended a student-to-school counselor ratio of 250:1. Although this ratio may be optimal, grade level and socioeconomic factors require close consideration. According to data from the U.S. Department of Education National Center for Education Statistics (NCES), the 2021–2022 national student-to-school-counselor ratio was 408:1. National ratios are higher in elementary schools and lower in high schools, based on estimates using the NCES data. However, because some states do not designate school counselors by grade level, average ratios can only be calculated in ranges: The national average for grades K-8 ranges from 613:1 to 787:1. The national average for grades 9-12 ranges from 204:1 to 243:1. (National Center for Education Statistics, http://nces.ed.gov/ccd/elsi/)

NOTE: Only licensed clinical professional counselors (LCPs) and social workers are able to provide IEP-related services.

MH/BH Support Staff - Student Ratios

1. School	2. Enrollment/ Designations Resource here.	3. Social Workers/Licensed Clinical Professional Counselors (LCPCs)	4. Counselors	5. Other (SEL Coaches)	6. Overall Bx Health Support: Student Totals (Excluding community partners)	7.Bx Health Support: Student (Total number of PPS licensed or certified mental/ behavioral health providers in the building)	8. SW to IEP SW Goal Ratio (social work and LCPC licenses)	9. Recommended Addition/Shift
East End	394 MV: 22 EL: 196 IEP: 73 ED: 261	1 School 1 Breathe Support (2 classrooms)	1	1 SEL Coach-Title I	**School: 1:124** **Breathe Support: 1:22 (max)**	**1:186** (does not include SEL Coach)	**1:26**	None, at current time
Rowe	451 MV: 22 EL: 116 IEP: 89 ED: 158	1 School 1 Breathe Support (2 classrooms)	1		**School: 1:215** **Breathe Support: 1:22 (max)**	**1:215**	**1:26**	None, at current time
Lyseth	489 MV: 3 EL: 104 IEP: 50 ED: 117	1 School	0	1 SEL Coach	**School: 1:245**	**1:489** (does not include SEL Coach)	**1:16**	None, at current time
Reiche	445 MV: 60 EL: 222 IEP: 47 ED: 240	1 School 0.5 MV	0.6	.4 SEL Coach - Title I	**School: 1:223** **MV: 1:60**	**1: 223**	**1:10**	None, at current time
Longfellow	255 MV: 4 EL: 10 IEP: 32 ED: 20	1 School	0	0	**School 1:255**	**1:255**	**1:11**	None, at current time

Ocean	353 MV: 22 EL: 89 IEP: 55 ED: 91 Beach: 18	1.4 School 0.1 Beach 0.4 FTE funded by (Title I for McKV services)	0	0	**School: 1:236** **Beach: 1: 18**	**1:236**	**1:26**	None, at current time
Peaks/Cliff 0.5	P:44; C:3 MV: 3 EL: 3 IEP: 8 ED: 10	0.5 School	0	0	**School: 1:94**	**1:94**	**1:12**	None, at current time Hiring in process
Presumpscot	243 MV: 35 EL: 92 IEP: 23 ED: 96	1 School	0	0	**School: 1:243**	**1:243**	**1:12**	None, at current time
Talbot	358 MV: 11 EL: 140 IEP: 81 ED: 212 Bridge: 16	2.5 0.5 for Bridge FLS	0	0	**School: 1:143** **Bridge: 1:32**	**1:119**	**1:13**	None, at current time
King	466 MV: 42 EL: 160 IEP: 77 ED: 251	1 School 1 Breathe (1 classroom)	2	1 Culture/Climate Support (PROPOSED)	**School: 1:91** **Breathe Support: 1:11 (11 max)**	**1:117** (proposed position not included)	**1:32**	None, at current time
Lincoln	422 MV: 10 EL: 67 IEP: 74 ED: 155	1 School 1 Breathe Support (1 classroom)	2	1 Culture and Climate Coach	**School: 1:83** **Breathe Support: 1:11 (11 max)**	**1:106** (Climate Coach not included)	**1:27**	None, at current time
Moore (does not include Breathe self-contained)	474 MV: 12 EL: 86 IEP: 94	1 School 1 Breathe Support (1	2	1 Additional Counselor (PROPOSED)	**School: 1:116** **Breathe Support: 1:11**	**1:116** (proposed position not included)	**1:19** NOT fully reflective since Breathe Support SW sees roughly	

	ED: 147	classroom)			**(11 max)**		11 and School SW sees roughly 28	
Casco Bay	382 MV: 3 EL: 50 IEP: 58 ED: 94	1 School (2 X .5 FTEs)	2.5, report spending 25% of time on SEL/ counseling on inter/intra personal issues = .63 FTE	0	**1:234**	**1:127**	**1:9**	None, at current time
Deering	766 MV: 95 EL: 257 IEP: 154 ED: 338	2 School 1 Breathe self-contained/ 1 Breathe Support (22 students max)	4, report spending 25% of time on SEL/ counseling students on inter/intra personal issues = 1 FTE	0	**School: 1:256** **Breathe Day Treatment/ Breathe Support: 1:22**	**1:128**	**1:19**	None, at current time
Portland	950 MV: 63 EL: 219 IEP: 124 ED: 241	2 School 1 Community outreach 1 Breathe Support (11 students max)	4, report spending 25% of time on SEL/ counseling students on inter/intra personal issues = 1 FTE	0	**School: 1:235** **Breathe Support: 1:11**	**1: 119**	**1:15**	Under review: further consideration recommended as additional support was requested 1/25
PATHS		0 (students are expected to access social workers from home schools)						None, at current time
PAE	2,000-2,500 (including enrichment classes, e.g., art, yoga)*	1 School	0	0	**School: 1:2,000**	**1:2,000**		None, at current time
Street Academy		Receive support from Day One at Teen Center						None, at current time

SLIFE (not included in building ratios)		.5 SLIFE (DHS)						None, at current time Hiring in process
Breathe Self-Contained Program (K-8)	15	2						None, at current time
Community Partner Pre-K Sites	88	0	0	0				None, at current time Hiring in process
Multilingual + McKinney-Vento		2 District Social Workers, one of whom is 0.5 MLMC, 0.5 McKV Liaison (0.2 of that is funded by Title I)	1.5					Under review; further consideration for additional support recommended

(Numbers above were pulled on 1/13/23, except for Community Partner Pre-K sites and specialized programs, which were pulled 1/26/23)

UPDATED (as of Jan 13, 2023)	Elementary	Secondary	Totals K-12	
MLs (w/o 2022 ACCESS) or Alt EL	217	84	301	
Level 1	279	259	538	
Level 2	145	138	283	
IELD Totals	641	481	**1122**	**IELD**
Level 3	196	271	467	
Level 4 (up to 4.4)	51	102	153	
CALS Totals	247	373	**620**	**CALS**
Total MLs	**888**	**854**	**1742**	**Total MLs (K-12)**
PreK DLLs	94		**1836**	**Total MLs w/PreK**
Monitoring (Exited)	62	89	151	
Total MLs + Monitoring	950	943	1893	**w/o PreK DLLs**
PreK DLL Teachers	6.0			1.0 1-yo included
Ratio PreK DLLs to Teachers	15.7			
ESOL Teachers (K-12)	32.0	27.5	59.5	w/o PreK DLL
Ratio MLs to ESOL Teachers	**27.8**	**31.1**	**29.3**	**MLs / ESOL T Only**
EL/LA Ed Techs	6.5	4.5	11.0	2.0 ES + 1.0 MS 1-yo inot nclu
Total Adults	38.5	32.0	70.5	w/o PreK DLL
Ratio MLs to ESOL T & Ed Techs	**23.1**	**26.7**	**24.7**	**MLs / ESOL T & Ed Techs**
Ratio w/ monitor (ESOL T & Ed Techs)	24.7	29.5	26.9	K-12 MLs + monitor
Total Adults (+ PreK DLL Teachers)	44.5	32.0	76.5	w/PreK DLL Teachers
Ratio w/PreK (Students to T & Ed Techs)	23.5	29.5	26.0	PreK DLLs + K to 12 MLs + M

Multilingual Staffing Ratios: Elementary Numbers

AY 2022-23 (as of Jan 13, 2023)	**EECS**	**ROWE**	**LNG**	**LYS**	**OAES**	**PRS**	**PKS/Cliff**	**RCH**	**TAL**	**TOTAL**
PreK (ratio done separately below)	14	12	0	8	0	14	0	31	16	95
Level 1	33	29	6	22	42	39	0	79	29	279
Level 2	35	17	0	21	13	10	1	28	20	145
Level 3	48	24	2	26	15	15	0	28	38	196
Level 4 (to 4.4)	18	8	0	5	5	3	0	5	7	51
MLs w/ 2022 ACCESS Scores	134	78	8	74	75	67	1	140	94	671
Alt MLS or no 2022 ACCESS Scores	49	25	3	22	13	17	3	54	31	217
Monitoring (Exited)	17	5	1	7	6	4	0	8	14	62
Total MLs + (K-Gr 5)	183	103	11	96	88	84	4	194	125	888
Total MLs (PreK-Gr 5) + Monitoring	197	115	11	104	88	98	4	225	141	983
Info for AY23										
Newcomers	24	16	5	8	26	25	1	51	15	171
Kindergarteners	34	21	5	16	15	17	1	40	21	170
Homeless/McKinney-Vento	19	22	4	3	22	36	3	57	11	177
Dual Identified (Special Ed & ML)	29	15	0	9	17	4	1	24	35	134
District Special Purpose Programs	5	4			4				8	21
LTELs (>5 yrs U.S.)	9	5	0	2	2	1	0	2	6	27
Current DLL Teachers (PreK)	1	0.5	0	1	0	0.5	0	1	1	5
DLL Student/Teacher Ratio (PreK)	14	24	0	8	0	28	0	31	16	19
Current ESOL Teachers FTE (K-Gr 5)	6.5	3.5	1	3.5	3	3	0	6.5	5	32
EL Student /Teacher Ratio (K-Gr 5)	28.2	29.4	11.0	27.4	29.3	28.0	0.0	29.8	25.0	27.8
Current LA Ed Tech FTE	*2.5*	*0*	*0*	*0*	*0.5*	*0*	*0*	*2*	*1.5*	*6.5*
ML Student / ESOL Tchr & Ed Tech Ratio (K-Gr 5)	20.3	29.4	11.0	27.4	25.1	28.0		22.8	19.2	23.1
IELD Classrooms (12 students per class)	*9.8*	*5.9*	*0.8*	*5.4*	*5.7*	*5.5*	*0.3*	*13.4*	*6.7*	*53.4*
IELD FTEs (3 blocks x 2x/day =1 FTE)	3.3	2.0	0.3	1.8	1.9	1.8	0.1	4.5	2.2	17.8
CALS Classrooms (15 per class)	*4.4*	*2.1*	*0.1*	*2.1*	*1.3*	*1.2*	*0.0*	*2.2*	*3.0*	*16.5*
CALS FTEs (6 blocks x 1x/day = 1 FTE)	0.7	0.4	0.0	0.3	0.2	0.2	0.0	0.4	0.5	2.7
Total Required IELD and CALS Instruction FTE	**4.0**	**2.3**	**0.3**	**2.2**	**2.1**	**2.0**	**0.1**	**4.8**	**2.7**	**20.6**
Collaboration FTE	3	1.2	0.2	1.3	0.9	1	0	2.2	1.8	11.6
Total FTE Recommendation	**7.0**	**3.5**	**0.5**	**3.5**	**3.0**	**3.0**	**0.00**	**7.0**	**4.5**	**32.0**
Net Change	**0.5**	**0.0**	**-0.5**	**0.0**	**0.0**	**0.0**	**0.00**	**0.5**	**-0.5**	**0.0**
		*								**1.0**
										1.0

AY 2022-23 (as of Jan 13, 2023)	Source:
PreK (ratio done separately below)	ELLevation
Level 1	ELLevation
Level 2	ELLevation
Level 3	ELLevation
Level 4 (to 4.4)	ELLevation
MLs w/ 2022 ACCESS Scores	ELLevation
Alt MLS or no 2022 ACCESS Scores	ELLevation
Monitoring (Exited)	ELLevation
Total MLs + (K-Gr 5)	LAC Caseloads on 1.13.23
Total MLs (PreK-Gr 5) + Monitoring	
Info for AY23	
Newcomers	Enrolled after 9.6.22
Kindergarteners	ELLevation
Homeless/McKinney-Vento	Dec 2022 (per McK-V Meeting)
Dual Identified (Special Ed & ML)	ELLevation (from ML Special Ed Coordinator/IC)
District Special Purpose Programs	BEACH, BRIDGE, BREATHE, Gov. Baxter
LTELs (>5 yrs U.S.)	Enrolled before 9/1/2016 and still EL
Current DLL Teachers (PreK)	As of 1.13.23, includes 1 FTE for 1 yo
DLL Student/Teacher Ratio (PreK)	
Current ESOL Teachers FTE (K-Gr 5)	As of 1.13.23
EL Student /Teacher Ratio (K-Gr 5)	Does not include Prek DLL or Monitoring
Current LA Ed Tech FTE	*Dept. of Language Development deployed to schools based on demographics*
ML Student / ESOL Tchr & Ed Tech Ratio (K-Gr 5)	LA/EL Ed Techs are assigned based on K-Gr 5, not PreK, student totals
IELD Classrooms (12 students per class)	ELP 1, 2 & Newcomers w/o 2022 ACCESS Scores
IELD FTEs (3 blocks x 2x/day =1 FTE)	MDOE Requires 2 blocks/day
CALS Classrooms (15 per class)	*ELP 3 to 4.4*
CALS FTEs (6 blocks x 1x/day = 1 FTE)	MDOE Requires 1 block/day
Total Required IELD and CALS Instruction FTE	Mathematical minimum of FTE needed for direct English instruction to teach IELD & CALS MLs. These classes should be prioritized when building a master sc
Collaboration FTE	Based on number of IELD students and CALS students to get closer to the district average. DLD Recommendation to maximize collaboration between ESOL a
Total FTE Recommendation	For IELD, CALS Instruction & Collaboration Blocks per DLD
Net Change	K-5 Additional Staff Recommendation
	For PreK Expansion of 2 classrooms in FY24 (Add to reach 6 locally funded PreK DLL Teachers as PreK goes from 16 to 18 classrooms which includes travel time but depends on where PK classrooms are added) - Assuming 100+ students are DLLs (~50% of total # PreK students)
	Total Elementary FTE Additions (PreK-DLL and EL FTE)

Multilingual Staffing Ratios: Secondary Numbers

AY 2022-23 (as of Jan 13, 2023)	KMS	LMS	MMS	CBHS/PATHS	DHS	PHS	PATHS	TOTALS
Level 1	48	19	16	1	97	78		259
Level 2	21	13	15	9	35	45		138
Level 3	55	39	31	28	61	57		271
Level 4 (up to 4.4)	26	8	15	12	19	22		102
MLs w/ 2022 ACCESS Scores	150	79	77	50	212	202		770
Alt MLs or MLs w/o 2022 Scores	9	2	9	1	44	19		84
Current MLs TOTAL	**159**	**81**	**86**	**51**	**256**	**221**		**854**
Monitoring (Exited)	60	37	47	20	35	43		242
Info for AY23								
Newcomers	21	9	4	1	48	17		100
Long-Term ELs (>5 yrs US schooling)	57	54	34	40	89	50		324
Dual Special Ed/ML	25	27	24	18	56	29		179
District Special Purpose Programs	3	5	8		13	2		31
SLIFE	11		3	5	14	18		51
Homeless/McKinney-Vento	38	9	12	3	92	63		217
ESOL Teachers FTE	5	3	3	2	7	7	0	27
Current MLs / ESOL Teacher Ratio	31.8	27.0	28.7	25.5	36.6	31.6		31.6
LA Ed Tech FTE	1.5	0	1	0	1	1		4.5
Current MLs / ESOL Teacher & Ed Tech Ratio	24.5	27.0	21.5	25.5	32.0	27.6		27.1
IELD Classrooms (15 students per class)	5.2	2.3	2.7	0.7	11.7	9.5		32.1
IELD FTEs (3 classes x 2x/day = 1 FTE)	1.7	0.8	0.9	0.2	3.9	3.2		10.7
CALS Classrooms (20 students per class)	4.1	2.4	2.3	2.0	4.0	4.0		18.7
CALS FTEs (6 blocks = 1 FTE)	0.7	0.4	0.4	0.3	0.7	0.7		3.1
Total Required IELD and CALS FTE	**2.4**	**1.1**	**1.3**	**0.6**	**4.6**	**3.8**		**13.8**
Collaboration FTE	**3.6**	**1.9**	**1.7**	**1.4**	**3.9**	**3.2**		**15.7**
Total FTE Recommendation	**6.0**	**3.0**	**3.0**	**2.0**	**8.5**	**7.0**		**29.5**
Net Change	**1.0**	**0.0**	**0.0**	**0.0**	**1.5**	**0.0**		**2.5**

AY 2022-23 (as of Jan 13, 2023)	**Source:**
Level 1	ELLevation: incl WIDA Screener Scores
Level 2	ELLevation: incl WIDA Screener Scores
Level 3	ELLevation
Level 4 (up to 4.4)	ELLevation
MLs w/ 2022 ACCESS Scores	ELLevation
Alt MLs or MLs w/o 2022 Scores	ELLevation: w/o ACCESS or Screener
Current MLs TOTAL	**LAC Caseloads**
Monitoring (Exited)	ELLevation (Filter: Monitor Yrs 1 &2)
Info for AY23	
Newcomers	Enrolled after 9.6.22 and current students
Long-Term ELs (>5 yrs US schooling)	Enrolled before 9.1.17 and still EL
Dual Special Ed/ML	IC / Synergy ReportELLevation (from ML Special Ed Coordinator/IC)
District Special Purpose Programs	FLS Sec., BREATHE, Gov. Baxter
SLIFE	Schools Self-Report based on DeCapua Characteristics
Homeless/McKinney-Vento	As of Dec 2022 (per McK-V Meeting)
ESOL Teachers FTE	DHS & PHS total FTE includes .5 SLIFE each
Current MLs / ESOL Teacher Ratio	Includes ELs Only, Not Monitor
LA Ed Tech FTE	SLIFE Ed Tech positions are recorded under PHS/DHS for ratio purposes.
Current MLs / ESOL Teacher & Ed Tech Ratio	
IELD Classrooms (15 students per class)	ELP 1, 2 & Newcomers w/o 2020 ACCESS Scores
IELD FTEs (3 classes x 2x/day = 1 FTE)	MDOE Requires 2 blocks per day
CALS Classrooms (20 students per class)	ELP 3 to 4.4
CALS FTEs (6 blocks = 1 FTE)	MDOE Requires 1 block per day
Total Required IELD and CALS FTE	
Collaboration FTE	DLD Recommendation
Total FTE Recommendation	
Net Change	Add to Secondary

Special Education Staffing Ratios

Schools	Grade span	Total Number of RR students	Active Referrals (not yet identified)	Total weight of disability categories	Addtnl weight # ELL * .025	Total weighted students(includes 75% of referrals)	**Number of teachers - 1:20 ratio (elem) & 1:25 (middle & HS)**	Number of teachers - 1:15 ratio (elem) & 1:20 (middle & HS)	**Current Number of current RR Teachers**	**Teacher Recommendation**	**Current RR Ed Techs**	**Current 1:1 Ed Techs**	**Ed Tech Recommendation**	**# of Agency BHPs as per IEPs (not all filled)**	**Total Teacher + Ed Tech to student Ratio 1:7, MS 1:10, HS 1:12**	**FY20 - Actual Teacher + Ed Techs**	**FY21 Actual Teacher + Ed Techs**	**Total Staff Surplus/Shortage**
EECS	Elementary	28	9.00	37.99	0.625	38.62	**1.93**	2.57	**2.5**		**4.00**			**2.00**	**5.52**	**6.50**	**6.50**	0.98
Longfellow	Elementary	18	5.00	23.28	0	23.28	**1.16**	1.55	**2**		**2.79**			**0.00**	**3.33**	**4.79**	**4.79**	1.46
Lyseth	Elementary	40	5.00	48.10	0.175	48.27	**2.41**	3.22	**3**		**5.79**			**1.00**	**6.90**	**8.79**	**8.79**	1.89
Ocean	Elementary	42	7.00	51.40	0.35	51.75	**2.59**	3.45	**3**		**6.00**			**0.00**	**7.39**	**9.00**	**9.00**	1.61
PEAKS/Cliff	Elementary	5	1.00	6.38	0.025	6.41	**0.32**	0.43	**1**		**0.00**			**1.00**	**0.92**	**1.00**	**1.00**	0.08
Presumpscot	Elementary	18	6.00	24.40	0.075	24.47	**1.22**	1.63	**2**		**2.00**			**4.00**	**3.50**	**5.00**	**4.00**	0.50
Reiche	Elementary	40	12.00	53.88	0.4	54.28	**2.71**	3.62	**3**		**4.00**			**0.00**	**7.75**	**7.00**	**7.50**	-0.25
Talbot	Elementary	48	5.00	56.73	0.8	57.53	**2.88**	3.84	**3**		**8.72**	**1.00**		**0.00**	**8.22**	**11.72**	**11.72**	3.50
Rowe	Elementary	48	7.00	58.18	0.35	58.53	**2.93**	3.90	**3**		**6.00**			**4.00**	**8.36**	**7.79**	**9.00**	0.64
PHS	High.	71	9.00	82.20	0.575	82.78	**3.31**	4.14	**4**		**2.00**	**1.00**		**0.00**	**6.90**	**6.00**	**6.00**	-0.90
CBHS	High	59	1.00	63.86	0.5	64.36	**2.57**	3.22	**4**		**2.50**	**0.00**		**1.00**	**5.36**	**6.50**	**6.50**	1.14
Deering	High	106	3.00	115.69	1.175	116.87	**4.67**	5.84	**4**		**4.00**	**2.00**		**In Progra**	**9.74**	**8.00**	**8.00**	-1.74
King	Middle	51	5.00	58.58	0.5	59.08	**2.36**	2.95	**3**		**4.00**	**1.00**		**In Progra**	**5.91**	**6.00**	**7.00**	1.09
Lincoln	Middle	61	4.00	67.56	0.6	68.16	**2.73**	3.41	**3**		**4.00**	**1.00**		**2.00**	**6.82**	**7.00**	**7.00**	0.18
LMMS	Middle.	57	4.00	64.77	0.5	65.27	**2.61**	3.26	**3**		**4.00**	**1.00**		**2.00**	**6.53**	**7.00**	**7.00**	0.47
		692	83.00				**36.42**	47.03	**43.5**	**Net NC**	**59.80**	**7.00**	**Net NC**	**17.00**	**93.13**	**102.09**	**103.80**	10.67
										Total Ed Techs (incl 1:1)	**66.80**							
Factors removed:Speech only students, Breathe, BEACH, Bridge/FLS/FA, projected for following year is not included											**TOTAL STAFFING**							

Special Education Staffing Ratios

			Disability Category																					
Schools	Grade span	Total Number of RR students	Intellectual Disability	ID Weight	Hearing Imp.	Hearing Imp. Weight	Emotioanl disturbnce	ED Weight	Othepedic Impairment	OI Weight	OHI	OHI Weight	SLD	SLD Weight	Deaf/Blindness	D/B Weight	Multiple Disabiliies	MD Weight	Dev. Delay K / SL with SDI	DD Weight	Autism	Autism Weight	Tramatic Brain Injury	TBI Weight
EECS	Elementary	28	1	1.1428	0	1.0625	1	1.1111	0	1.2	8	1.0625	1	1.0625	0	1.2	0	1.1428	9	1.1428	8	1.1428	0	1.1176
Longfellow	Elementary	18	0	1.1428	0	1.0625	0	1.1111	0	1.2	7	1.0625	6	1.0625	0	1.2	0	1.1428	4	1.1428	1	1.1428	0	1.1176
Lyseth	Elementary	40	1	1.1428	0	1.0625	0	1.1111	0	1.2	10	1.0625	7	1.0625	0	1.2	0	1.1428	9	1.1428	13	1.1428	0	1.1176
Ocean	Elementary	42	0	1.1428	0	1.0625	0	1.1111	0	1.2	12	1.0625	11	1.0625	0	1.2	2	1.1428	1	1.1428	16	1.1428	0	1.1176
PEAKS/Cliff	Elementary	5	0	1.1428	0	1.0625	0	1.1111	0	1.2	1	1.0625	0	1.0625	0	1.2	1	1.1428	1	1.1428	2	1.1428	0	1.1176
Presumpscot	Elementary	18	0	1.1428	0	1.0625	1	1.1111	0	1.2	5	1.0625	3	1.0625	0	1.2	2	1.1428	0	1.1428	7	1.1428	0	1.1176
Reiche	Elementary	40	2	1.1428	0	1.0625	1	1.1111	0	1.2	7	1.0625	3	1.0625	0	1.2	0	1.1428	15	1.1428	12	1.1428	0	1.1176
Talbot	Elementary	48	1	1.1428	0	1.0625	1	1.1111	0	1.2	18	1.0625	5	1.0625	0	1.2	5	1.1428	9	1.1428	9	1.1428	0	1.1176
Rowe	Elementary	48	2	1.1428	0	1.0625	0	1.1111	0	1.2	12	1.0625	12	1.0625	0	1.2	4	1.1428	10	1.1428	8	1.1428	0	1.1176
PHS	High.	71	0	1.1111	0	1.0588	1	1.0952	0	1.2	14	1.0588	46	1.05263	0	1.2	7	1.1111	0	1.1111	3	1.1111	0	1.0952
CBHS	High	59	0	1.1111	0	1.0588	2	1.0952	0	1.2	16	1.0588	27	1.05263	0	1.2	6	1.1111	1	1.1111	7	1.1111	0	1.0952
Deering	High	106	0	1.1111	0	1.0588	10	1.0952	3	1.2	29	1.0588	50	1.05263	0	1.2	5	1.1111	0	1.1111	9	1.1111	0	1.0952
King	Middle	51	0	1.125	0	1.0588	1	1.0952	0	1.2	7	1.0588	31	1.0588	0	1.2	6	1.125	0	1.125	6	1.125	0	1.0952
Lincoln	Middle	61	1	1.125	1	1.0588	1	1.0952	0	1.2	17	1.0588	26	1.0588	0	1.2	6	1.125	1	1.125	7	1.125	1	1.0952
LMMS	Middle.	57	0	1.125	0	1.0588	4	1.0952	2	1.2	8	1.0588	28	1.0588	0	1.2	6	1.125	4	1.125	5	1.125	0	1.0952

Special Education Staffing Ratios

				Weighted Factors			
Schools	Grade span	Total Number of RR students	Case Mngmt hours weekly per caseload of 20	Dual identified (ELL)	Weighted factor/ ELL dual ID	Weight for school	BIP (not currently factored)
EECS	Elementary	28	13.10	25.00	0.025	0.625	0.025
Longfellow	Elementary	18	13.10	0.00	0.025	0.000	0.025
Lyseth	Elementary	40	13.10	7.00	0.025	0.175	0.025
Ocean	Elementary	42	13.10	14.00	0.025	0.350	0.025
PEAKS/Cliff	Elementary	5	13.10	1.00	0.025	0.025	0.025
Presumpscot	Elementary	18	13.10	3.00	0.025	0.075	0.025
Reiche	Elementary	40	13.10	16.00	0.025	0.400	0.025
Talbot	Elementary	48	13.10	32.00	0.025	0.800	0.025
Rowe	Elementary	48	13.10	14.00	0.025	0.350	0.025
PHS	High.	71	13.10	23.00	0.025	0.575	0.025
CBHS	High	59	13.10	20.00	0.025	0.500	0.025
Deering	High	106	13.10	47.00	0.025	1.175	0.025
King	Middle	51	13.10	20.00	0.025	0.500	0.025
Lincoln	Middle	61	13.10	24.00	0.025	0.600	0.025
LMMS	Middle.	57	13.10	20.00	0.025	0.500	0.025

FY24 PPS Budget Presentation

Board of Education Recommended

PORTLAND
PUBLIC SCHOOLS
prepared & empowered

Agenda

ACADEMICS, BEHAVIORAL
HEALTH & OPERATIONAL SYSTEMS

- Budget Priorities and Strategy
- Budget Summary
  - Local
  - COVID
- Investment Detail Available in Appendix

FY24 Budget Priorities

Support our students and staff to achieve our goals by...

- **Maintaining our Commitment to the Portland Promise**
  - Achievement and Equity
  - Whole Student and Equity
  - People and Equity
- **Being responsive to our evolving context**
  - Multilingual Learners (influx of new arrivals)
- **Improving operational effectiveness**

FY24 Budget Strategy

- **Preserve core programming**, aligned to priorities
  - Minimize new investments (core needs, Portland Promise)
- **Leverage Reserves** (multi-year strategy)
- **Leverage ESSERF funds** (ongoing recovery needs)
  - Mental and Behavioral Health
  - Learning Acceleration
  - Move some locally funded investments into ESSERF (aligned to recovery goals)
- **Make reductions** (from local and ESSERF investments)
  - Spread out reductions
- **Highlight need for larger structural shifts** in anticipation of ESSERF funding cliff for FY25

FY24 Budget:

Local Budget Key Statistics

FY24 Budget

$143.8 M

8.1%
$10.7 M

Increase over FY23

5.7%

School Tax Rate Increase

PORTLAND PUBLIC SCHOOLS

FY24 Local Budget Overview

Expenditures	**FY23 Approved**	**FY24 Board Recommended**	***Incr (Decr)***	***% Incr***
Salaries & Benefits	$104,834,783	$109,398,811	$4,564,028	4.4%
Debt Service	$10,220,805	$12,453,027	$2,232,222	21.8%
All Other	$18,015,379	$21,958,505	$3,943,126	21.9%
Total Budgeted Expenditures	**$133,070,967**	**$143,810,343**	**$10,739,376**	**8.1%**
Revenue				
Non-Tax Revenue	$27,039,506	$29,060,056	$2,020,550	7.5%
Use of Fund Balance	$2,180,390	$3,900,279	$1,719,889	78.9%
Property Tax Levy	$103,851,071	$110,850,008	$6,998,937	6.7%
Total Budgeted Revenue	**$133,070,967**	**$143,810,343**	**$10,739,376**	**8.1%**

Local Revenue Tax Impact

- The FY24 Board of Education Recommended Budget adds about **$.40** or **5.7%** to the School Portion of the Tax Rate for a Total School Tax Rate of **$7.45**.

- For a home with a median assessed value of **$375,000**, this represents an increase in property taxes of about **$150/year** or **$12.50/month**.

PORTLAND PUBLIC SCHOOLS

FY24 Proposed ESSERF Budget Summary

Portland Promise	$3,968,000
Responsive - MLLs	$1,181,000
Operations	$1,860,000
Core Services	$643,000
Total	**$7,652,000**

Appendix

Portland Promise Investment Summary

Local Investments	ESSERF Investments Continue	ESSERF Investments New
2.0 FTE PreK (teacher/ed tech) (In Baseline Costs) 1.0 FTE Literacy Teacher Leader ES and MS teacher leadership funds, HS parity	**Learning Acceleration:** 0.75 FTE Dir of Secondary Access 0.5 FTE Mobile Make-Space Teacher Elementary Specials Enhancement Summer programming (reduced from $3.2 million to $1.33 mil) 4.0 Living Schoolyard Teachers **Mental/Behavioral Health:** 0.5 FTE Multilingual Social Worker 1.0 FTE Assistant Clinical Director 0.5 FTE Social Worker, PAE 1.0 FTE Social Worker,Breathe 0.5 FTE Social Worker, SLIFE,DHS 1.0 FTE Counselor, EECS 3.0 FTE Restorative Practices Coaches 3.0 FTE MS Make-It-Happen Coord. 1.0 FTE BCBA SEL contractual services	**Learning Acceleration:** ELA Curriculum (Foundational Skills K-2, Literacy Curriculum K-8, professional development) HS SLIFE Curriculum Resources MS and HS SEL Curriculum Resources (and potential health) **Mental/Behavioral Health:** 3.0 FTE (placeholder, Alt to Susp)
Total: $275,000	**Total: $3,967,963**	

Portland Promise Investment Summary Cont.

Requested, Not Funded:	Prior ESSERF, Not Funded:
Learning Acceleration: • Curriculum: MS Science, Open SciEd (pay this year), Health (partially funded) • Curriculum: New classrooms set aside • Stipends (Wabanaki, Local Black History) (pursue FPPS grants) • 1.0 FTE Wabanaki Studies Coach • Curriculum Field Work (reallocation from field trip line) • 1.0 FTE PreK Coach • 1.0 FTE additional Literacy Coach, Talbot • 0.33 FTE Data Specialist, previously BARR grant funded **Mental/Behavioral Health:** • 1.0 FTE SEL Ed Tech, Talbot (in Title I, keep there) • 0.5 FTE Social Worker, Peaks (not in ratio tool) • 0.5 FTE Social Worker, Talbot PreK (not in ratio tool) • 1.0 FTE HS Counselor, PHS (not in ratio, could use Equity Enhancement) **Other:** • 1.0 FTE Sp.Ed Ed Tech, Peaks (not in ratio tool)	• 1.0 FTE BCBA • 1.0 Breathe Self-Contained Ed Tech • 1.0 FTE Living Schoolyard Teachers • Outdoor Learning Liaison Stipends • Equity Leaders Stipends

MLL Investment Summary

Local Investments	ESSERF Investments
• 0.4 FTE Intake Specialist • 1.0 FTE Intake Administrator • 0.2 FTE Language Access Coordinator • 1.0 FTE Multilingual Case Manager • 1.0 FTE PreK DLL Teacher	• 1.5 FTE ESOL Teacher, Deering HS (new - ratio-based add) • 1.0 FTE ELL Tchr King MS (new - ratio-based add) • 0.5 FTE Social Worker, Multilingual (continue) • 0.5 FTE Social Worker, SLIFE, DHS (continue) • 0.5 FTE SLIFE Teacher, PHS (continue) • 0.6 FTE Family Community Specialist, Spanish (continue) • 5.0 FTE School Based Language Access • 1.0 FTE ESOL Teacher • 1.6 FTE Family Community Specialists • ESOL certification program (PreK, specialized programs, coaches)
Total: $245,000	**Total: $1,181,000**

Requested, Not Funded	Prior ESSERF, Not Funded
• 0.75 FTE Transition Coordinator • 1.0 FTE Dual Identified Direct Service Teacher	• ESOL Teacher Leader Stipends • 1.0 FTE Portuguese World Language Teacher (split 0.5 at PHS and DHS)

PORTLAND PUBLIC SCHOOLS

Operations Investment Summary

Local Investments	ESSERF Investments
• 3.0 FTE HR Generalist • 1.0 Grant Accountant (continue from ESSERF) • 1.0 FTE Purchasing Manager (continue from ESSERF) • 2.0 FTE Custodians • 0.5 FTE Transportation Driver (continue from ESSERF) • ADP Contract	• 1.0 FTE Grant Manager (continue) • 0.8 FTE Website Designer (continue) • Dedicated Subs (continue) • 1.0 FTE, Food Service Manager, Food Services • 1.0 FTE Building Trades Worker II, Facilities • 1.0 FTE Computer Technician
Total: $775,000	**Total: $1,860,333**

Requested, Not Funded:	Prior ESSERF, Not Funded:
• 1.0 FTE Computer Technician • 2.25 FTE, Custodians, Facilities • 1.75 FTE, Cafeteria Workers • Position upgrades, Maintenance Foreman, Facilities • Scrubber, Facilities equipment	• Stipends for school website maintenance • Facilities Hiring and Referral Bonus • 1.0 FTE HR Benefits Assistant • 0.5 FTE, Transportation Admin Support • Grant Accounting, contractual • HR Temp services

Core Services Investment Summary

Local Investments	ESSERF Investments
• SpEd Out of District Tuition • SpEd Out of District Transportation • 353 Cumberland Ave Debt Service • 6 School Buses (3 reflected in Baseline) • Student and Staff Devices • 1.9 FTE, Teachers, Various (in Baseline) • 0.5 FTE, AP, Presumpscot • Casco Bay Differential Increase	• 1.0 FTE, Teacher, Casco Bay (new) • 4.0 FTE, Teacher, Elementary • 1.0 FTE, Ed Tech, Lyseth • 1.0 FTE, Nurse (backfill for full release nursing coordinator) • 1.5 FTE Teacher, PAE
Total: $2,885,000	**Total: $643,693**

Reductions	Requested, Not Funded:	Prior ESSERF, Not Funded:
• 1.5 FTE Mentoring Coordinator • Non-salary reductions • Cell phone stipends	• AED replacements • Junior Journey/Senior Quest, Casco Bay • DHS Co-Curricular Supplies • DHS/PHS Athletics Stipends • 1.0 FTE, Community School Coordinator, Talbot (grant pending) • 1.0 FTE, Teachers, PAE	• 0.5 FTE, Office Assistant, Adult Ed • 0.2 FTE Physical Therapist (reallocate SSS budget) • 0.2 FTE Health Assistant (reallocate SSS budget) • 0.4 FTE Chapter 104 Teacher (reallocate SSS budget)

PORTLAND PUBLIC SCHOOLS

Portland Public Schools FY24 Budget Timeline - Board Dates

STRENGTHENING
ACADEMICS, BEHAVIORAL
HEALTH & OPERATIONAL SYSTEMS

March 14, 2023

FY24 Budget Presentation

March 15
Board Finance Review

March 20
Board Finance Hearing

March 28
Joint City and Board Review

April 4
Board First Read and Hearing

April 6
Joint City and Board Review

April 11, 2023
School Board Vote

STRENGTHENING
ACADEMICS, BEHAVIORAL
HEALTH & OPERATIONAL SYSTEMS

Portland Public Schools FY24 Budget Timeline - Key Dates

March 14, 2023

FY24 Budget Presentation

April 11, 2023

School Board Vote

May 15, 2023

City Council Vote

June 13, 2023

Public Vote

City of Portland, Maine

City Manager's Recommended Budget

FY24 Budget

July 1, 2023 – June 30, 2024

City of Portland | Executive Department
Danielle P. West, *Interim City Manager*

To: Mayor and Members of the Portland City Council
CC: City of Portland Leadership Team and City Staff
From: Danielle P. West, Interim City Manager
Date: April 24, 2023
Re: City Manager's FY24 Recommended Budget

Pursuant to Article VI, Section 5(e) and Article VII, Sections 5 and 6 of the City of Portland Charter, I am hereby submitting the City Manager's Recommended $332.8 million FY24 Municipal Operating Budget. I'm humbled and honored to continue leading our dedicated group of public servants during this time of transition as they work tirelessly each day to provide excellent municipal services to and for the City of Portland and its residents.

As we continue to work through the realities of post-pandemic life there are several major challenges that we continue to face. Inflation continues to affect all of our departmental budgets in one way or another through higher costs for goods and services, fuel, and labor. We also face significant reductions in revenues including, but not limited to, the expiration of $7.4 million in one-time funding to address asylum seeker related expenditures and an estimated reduction of $1.7 million in State of Maine Revenue Sharing dollars for the upcoming fiscal year. Additionally, we continue to deal with a high number of staff vacancies, roughly 250 over the last year. In order for us to continue performing the high quality of services that our community has come to expect, we must work to reduce and prevent these staff vacancies. This is why the leadership team and I have made the retention and recruitment of staff our top goal for the year.

The other – larger and more unique – challenge we face in Portland is a national one with regional and statewide implications. The State of Maine and the City of Portland continue to attract record numbers of asylum seeking families from the southern U.S. border, as well as California and New York, and circumstantially and chronically homeless individuals, all seeking emergency shelter services. Portland is proud to be a welcoming city, we take our General Assistance (GA) obligation under state law very seriously, and we understand the value and benefits of having new residents in Maine. But we are in a dire situation that we cannot continue to manage on our own. The one time $7.4 million of revenue we received from the State of Maine in FY23 was intended to address what was anticipated to be a temporary increase in asylum seeker intakes and the lack of available housing. But the volume of arrivals and intakes has not declined and instead has continued to increase over the past year. We are now sheltering almost 1,200 people on a nightly basis between our single adult shelter, family shelter, and overflow spaces. As a result, our staff is stretched thin, our shelters are beyond their capacity, we are currently unable to guarantee shelter for any new arrivals, and available permanent housing is extremely limited.

We recently even had to open the James A. Banks Portland Expo building as a temporary emergency shelter. After its first week in operation, we reached capacity with a census of 300 people. We expect to use this space through this summer until a planned transitional housing space by a private developer can open and help alleviate some of the need. I can't stress enough how more transitional housing is needed in communities around the State of Maine other than just Portland as our staff and community partners are at their maximum capacity and we have no other physical locations available to us.

In an effort to not increase the property tax rate too significantly or make major cuts to City services, the Mayor, myself, the City's Legislative Committee, and other members of City staff have been working diligently with our State and Federal delegations, as well as the Governor's Office, to find solutions and alternative sources of funding for increased GA reimbursement, transitional housing for asylum seekers, and resettlement coordination. Due to these circumstances, the budget I'm presenting continues to dedicate a significant amount of money and staff resources to providing social services, emergency shelter, public health, and long-term care to our neediest populations.

It is important to note that under the State's GA law, municipalities are currently reimbursed for 70% of the GA costs described above, and the municipality is required to cover the remaining 30%. There are currently, however, several bills before the State Legislature that seek to increase this reimbursement to 90% in an attempt to avoid further adverse impacts on municipal budgets across the State. In order to present you with a budget within the guidance you provided, this budget includes a presumption that the GA reimbursement formula will change and/or one-time funding will be provided to the City to address the significant needs it faces in response to this dire situation. Therefore, if we do not secure one of these funding sources, we will need to make cuts to core municipal services or push our municipal tax rate increase up to at least 10.4% or more.

Another important factor in our ability to be able to close our budget gap this year is the third installment and use of the federal American Rescue Plan Act (ARPA) funds. As you know, in addition to using ARPA funds to fund specific one-time necessary public priority projects, the City Council approved a phased plan to help cover revenue losses over the course of three budget cycles. We used $8.75 million in FY22 to cover revenue losses, $5.5 million in FY23, and this FY24 recommended budget includes the use of $2.75 million plus pulls in an additional $2 million of ARPA funds which had been intended for use in FY23, but are being held in part for FY24 to help address the revenue shortfall. It's important to note that next year we will not have any significant remaining City ARPA funds to help close any budget gaps we may face.

In addition to revenue losses, GA budget increases, and inflation, we continue to face many other cost increases including debt service costs (an approximately $1.2 million increase in our pension obligation bond debt service alone), Cumberland County's tax, our required METRO contribution, and in contractually obligated union wage increases.

While we always ask our Department Directors to take a hard look at their budgets every year and achieve any cost savings, there are things they need in order to be able to continue to provide core municipal services. Facing a tax rate increase in excess of 14% just to maintain existing levels of those core City services, we were required to make many tough decisions in order to present you with a recommended budget that contains a property tax rate increase lower than inflation.

We worked hard to reduce existing expenses, respond to required full-time equivalent (FTE) employee increases and staffing changes, while at the same time increasing revenue streams to avoid having to cut any existing FTE staff positions. We, however, continue to defer adding most new position requests that were not offset by associated revenues and addressing other needs. In most cases, Department Directors are still struggling with workloads that exceed pre-COVID levels with staff headcounts that are below pre-COVID levels. With very limited exceptions we have been unable to restore or add positions within most Departments. Despite these realities, we have worked to address some of the Council's stated priorities including additional funding for our Justice, Diversity, Equity and Inclusion work, more than doubling our funding for homeless shelter operations (an over 100% increase from $5.25 million in FY23 to in excess of $10.6 million for FY24), significantly increasing investment in other asylum seeker transitional housing options, all while attempting to maintain other levels of core services and not bring forward a tax rate increase above inflation.

In light of all this, I'm presenting you with a recommended budget that includes a **6.1% increase in the tax rate** on the city side of the overall budget with a new city-side mill rate of **$6.96 per $1,000 of assessed property value**. It is important to note that should there be any additional priorities or services the Council would like to address in this year's budget, I felt it most appropriate for those decisions to be made by the Finance Committee/Council during the upcoming budget review process.

To provide some context on changes in the City budget over the last several fiscal years, the following is a chart that outlines the City, County, and School portions of the tax levy since FY16:

FY16 - FY24 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
FY24 Rec	94,353,230	44.0%	9,206,423	4.3%	110,850,008	51.7%	214,409,661
The City portion of the overall tax levy has increased by $18.6M or 24.5% since FY16 (2.8% CAGR)							
The County portion of the overal tax levy has increased by $2.3M or 75.7% since FY16 (11.1% CAGR)*							
The School portion of the overall tax levy has increased by $32.8M or 47.0% since FY16 (4.5% CAGR)							

* Note: FY24 County Tax Levy inludes (and FY25 through FY28 will include) an additional $761,342.80 due to County change to 6/30 year end

CAGR = Compound Annual Growth Rate

FY23 RECAP

While our outlook remains hopeful, I'm cognizant of the toll the pandemic and the current labor market continues to have on our workforce. They have had to do more with less given budget constraints, but also due to major staff vacancies in many of our front-line service departments. We've also had several vacancies in our Department Director positions, which means many staff members have been doing multiple jobs at any one given time.

First, our Health & Human Services Department has faced many challenges this year, but continues to respond impressively when confronted with these complex situations. Despite these challenges, there have also been many proactive successes worthy of highlighting.

The Oxford Street Shelter placed a total of 96 clients, 34 of whom were long-term stayers into permanent housing. The 96 housing placements represent 20,418 bed nights or 56 years. The 34 long-term stayer placements represented 15,394 of those bed nights or 75%. The Family Shelter placed 42 families representing 146 individuals into housing placements. It's important to keep in mind that this number represents those families staying in the Family Shelter buildings proper, and not the multiple overflow spaces we are currently occupying such as hotels.

I'm also pleased to report that we opened the new Homeless Services Center at 654 Riverside Street (which replaces the now shuttered Oxford Street Shelter) last month with 208 beds. While this emergency shelter was full on night one, clients now have access to a facility that was specifically designed to serve as an emergency shelter facility all with on-site access to critical wrap-around services like meals, a Greater Portland Health medical and dental clinic, and housing counseling. We also established a neighborhood advisory group to ensure our commitment to being a good neighbor while operating this facility.

Over the past year, the Public Health Division has continued its efforts in responding to the ongoing COVID-19 pandemic, notably with the reinvigoration of the Immunization Program as part of the Portland Public Health Clinic. In November 2022, the Public Health Clinic celebrated one year in the new space at 39 Forest Avenue, where they have continued to provide STD, primary care, and harm reduction services to Portland's underserved communities. The Immunization Program organized City staff and community vaccination clinics and prevention efforts, resulting in the administration of 1,188 COVID-19 vaccinations given since July 1, 2022. In March 2022, the Harm Reduction Program expanded its services to include the distribution of Fentanyl Test Strip kits. Since the start of this expanded service, staff has distributed 1,292 Fentanyl Test Strip kits, amounting to 3,876 individual strips distributed. These new initiatives reflect the Public Health Division's commitment to providing essential services and responding to the evolving public health needs of the community.

For our Planning & Urban Development Department, 2022 included a significant amount of both development review and long range planning activity. With regard to new housing within the city, 317 housing units (not including single and two family homes) were approved, 65 of them on-site affordable units. Currently, approximately 1,500 housing units are under construction, the product of thousands of approvals over the previous five years. Significant approvals shepherded through the planning review process in 2022 included 129 housing units on a former City-owned property at 57 Douglass Street, a Master Development Plan at 385 Congress Street that includes 297 housing units, a hotel, and a publicly accessible pocket park, a new teen shelter, creation of an Institutional Overlay Zone to accommodate a new campus for the Roux Institute, as well as campus expansions for both the University of Southern Maine and the University of New England. A total of $707,916 was committed to the Jill C. Duson Housing Trust as a result of Hotel Inclusionary approvals. As a result of the Impact Fee Ordinance created by Planning & Urban Development and adopted by the Council in 2018, $825,790 was collected through development review to support parks & recreation, wastewater, and transportation infrastructure.

In addition to review of new developments, Planning & Urban Development has a host of long range and policy initiatives under way. Planning for significant open spaces, such as Congress Square Park, Portland Harbor Common, and Western Promenade improvements occurred in 2022, and numerous transportation planning initiatives such as the launch of the City's first bikeshare program, design of the union branch trail, community engagement for the Better Bikeways Initiative, the Libbytown Safety & Accessibility Project, East Coast Greenway/Veranda Street Bikeway design, and further implementation of the Neighborhood Byways network. Significant progress was made in 2022 on projects that will be rolled out for public review starting in the first half of 2023, including ReCode Phase II, a proposal for climate resiliency zoning tools, shoreland zoning amendments, and the Historic Preservation Impact Study, each with implications for sustainability, equity, housing opportunities, and Portland's economy.

Our small business community, which is the backbone of Portland's economy and contributes so much to its authenticity and character, has faced and continues to face challenges from the pandemic. In response, the City created various pandemic related business assistance loan and grant programs which resulted in an investment of over $330,000 in 61 businesses during FY22. In FY23, the focus returned to non-pandemic related business assistance programs and, to date in FY23, the Portland Development Corporation has approved four new loan applications, providing a total of $490,000 in funding for these Portland businesses. This focus will continue for FY24.

The ARPA funded Microenterprise Program launched in the Spring of 2022, supporting 51 low-moderate income small business owners with approximately $270,000 in funding. Our Housing & Economic Development Department was awarded additional ARPA funding in the Fall of 2022 for business program grants due to the success of the first round of funding. ARPA funds are also being utilized to offer grants to aspiring day care providers and existing centers to open or expand, adding much needed day care slot openings to Portland. To date with use of $145,000 in funds, 49 new slots for care have been documented.

The Housing and Economic Development Department also administers the Brownfields Program, which provides funding for assessment and cleanup of environmentally contaminated properties to facilitate redevelopment. The City's Brownfields Assessment Fund and Revolving Loan Fund are important tools available to assist redevelopment projects in the city. Staff is awaiting the results of a recent application to EPA for additional assessment grant funding of up to $500,000. The EPA should be announcing grant awards later this Spring. The City recently received an additional $3 million to recapitalize the City Brownfields Revolving Loan Fund.

Housing availability and affordability continue to be a focus for City officials. To that end, the Council's Housing and Economic Development Committee (HEDC) recently recommended approval of the 2023 Affordable Housing Development and TIF Application. The application was drafted by staff in the Housing and Economic Development Department and includes guidance from the HEDC on goals and priorities for the use of the available funds. When approved by the Council, the application will be released and will make over $9 million dollars from the City's HOME Program and the Jill C. Duson Housing Trust Fund available to housing developers.

Our Permitting and Inspections Department continues to see its workload increase. The department continues to be impacted by recent citizen-initiated referendum questions passed by voters. This includes the Green New Deal, Rent Control ordinance, and regulations related to Marijuana retail establishments. In FY22, the Department managed an increase in workload, staff shortages, and dealing with returning to more of a pre-pandemic model. In FY23, the Department is continuing to manage record breaking numbers on top of additional Rent Control Referendum amendments that have impacted its workload.

In FY22, permitting staff processed 2,399 building permits, 1,692 electrical permits and 464 plumbing permits. Permit numbers continue to increase each year, and during the current fiscal year we are continuing on that same trend for permit numbers. The City's four Building Inspectors performed 5,976 inspections in FY22, which was an increase from FY21. So far in FY23 (7/1/2022-3/31/2023), they have executed 5,180 inspections. Zoning has also had an increase in permit reviews due to the sheer number of permit applications. In FY22, they reviewed 958 permits and so far in FY23 they have reviewed 768 permits.

In FY22, staff issued 1,469 business licenses and performed 1,322 Health Inspections. So far in FY23 (7/1/2022-3/31/2023), 1,038 business licenses have been issued and 937 Health Inspections have occurred. The city currently has 65 licensed marijuana businesses and 15 pending, of those are 35 licensed marijuana retail stores.

In our Housing Safety Office, the division was required to collect data on more than 20,000 units, staff a Rent Board, investigate illegal rent increases, and to educate the public on both of the voter-approved Tenants Rights ordinances. This work is in addition to the safety inspections they conduct of rental units in Portland. The City's four inspectors are both Certified Code Enforcement and Certified Fire Inspectors. They handle Long-Term, Short-Term, Complaints, and now Rent Inspections. In FY22, the Inspectors performed 3,204 inspections. The office issued 4,639 Long-Term licenses and 744 Short-Term licenses. So far in FY23 (7/1/2022-3/31/2023), they have executed 2,835 inspections and issued 3,550 Long-Term and 673 Short-Term Registrations.

The Portland International Jetport continued its record for customer service in 2022, winning the Airports Council International's Easiest Airport Journey & Most Dedicated Staff in North America awards. The Jetport also saw significant improvement in passenger volumes despite lingering negative pandemic related impacts on air travel nationwide early in 2022. The Jetport saw all-time record passenger volume in June and October 2022 but remained down 9.3% in passenger boardings in 2022 compared to pre-pandemic 2019 levels. Leisure travel continued to outpace business travel, and thanks to Maine's strong leisure tourism market, the Jetport was nearly back to 2019 levels during the summer season. The busy June - October summer travel season saw the Jetport down just 1% from 2019 levels. Although passenger recovery was strong in 2022, pandemic related reductions were still present and kept operating revenues below 2019 levels. Operating revenues were 9.1% below FY19 in FY22. Thankfully federal relief funding for airports remained available to overcome this reduction. Revenues are expected to fully recover and exceed pre-pandemic levels in FY24 with outbound seat capacity for 2023 up 5% over 2022 and 3% over 2019, our busiest year. Breeze Airways will begin its inaugural service to the Jetport on May 17, 2023. The Jetport's FY24 operating revenues are budgeted at $28.9 million, which is up 23.1% from FY23 and up 10.7% over FY19. This is a good indicator of the strength of Portland and Maine's economy.

We also remain committed to our sustainability goals outlined in our climate action plan, One Climate Future. Over this past year we've achieved successes in implementing components of it. The first phase of Electrify Everything! concluded last fall and helped residents implement more than 100 electrification projects in their homes. During our Earth Day celebration on April 22 the Sustainability Office announced the launch of Electrify Bikes!, which will help income eligible residents purchase an e-bike in order to provide reliable transportation that does not require fossil fuels. Later this spring they will launch DIY Electrify!, which will provide incentives for residents to purchase induction cooktops and energy saving tools such as clothes drying racks. We have also built on the successful community composting program to expand the number of public composting sites and bring composting to City facilities for the first time. City facilities include City Hall, the new Homeless Services Center, and the Barron Center. We plan to add additional City buildings during upcoming months.

We continue to deploy EV charging infrastructure as part of our partnership with EVgo. Four stalls of fast charging recently came online in the parking lot at the corner of Spring Street and High Street. The neighborhood charging hubs at East End School and Deering Oaks are now complete and will be operational before the end of April. The Sustainability Office is working closely with EVgo to site an additional hub with DC fast chargers and additional community charging hubs that will be installed during the upcoming fiscal year.

Later this Spring the Sustainability Team will also launch a summer long campaign to educate the public about the City's Landcare Ordinance and offer tips on how to manage property sustainably. In addition to public events it will include lawn signs members of the public can display that promote Mow Tall Until Fall – encouraging neighbors to keep grass between 3.5" - 4" tall in order to promote healthy roots and to allow lower growing plants such as clover to feed pollinators.

We are additionally pleased to be launching our Sustainable Neighborhood Program, through which the Sustainability Team will work directly with neighborhood organizations to help them select and implement sustainable actions in their neighborhoods. The goal of the program is to build community resilience by connecting neighbors and helping them collaborate on projects that will make their neighborhood more sustainable. Earlier this spring we called for neighborhood groups to apply to be participants in the inaugural year of the program. We were pleased to announce during our Earth Day celebration that Parkside and Libbytown developed the most thorough and responsive applications and we look forward to working with them this year. Next spring we will invite additional neighborhoods to apply for the program with the goal of onboarding two neighborhoods each year.

Furthering our commitment to our environment and open spaces, our Parks, Recreation and Facilities Department budget supports many community and Council priorities, from maintaining 67 parks and 30 city and school playgrounds, to planting 150 trees annually. The budget supports beautification and enjoyment of the city through the Parks Division, which oversees planting of perennial plants, tulip beds, urban meadows and orchards, oversight of 8 miles of multi-use bike paths, and basic maintenance of our 67 parks and open spaces spread over 1,300 acres.

The budget also supports Recreational activities for the community such as the Before and After School Program with 1,000 participants, a youth basketball league with 500 participants, a Senior Adult program with over 500 participants, three city pools, and the Riverside Golf Course. Our Public Assembly Division runs our city venues and cultural institutions such as Merrill Auditorium, The Portland Expo, Troubh Ice Arena, and Ocean Gateway. Our Custodial Division cleans all City buildings, and cleans our public park toilets daily. And our Cemetery Division budget supports maintenance and operation of 13 City cemeteries, including 11 historic cemeteries that are largely full, and Evergreen Cemetery and Forest City Cemetery which are still active and offer families a beautiful location to bury and remember loved ones.

FY23 BUDGET GOALS & REALITIES

Over the last several months we have had several workshops and budget discussions with the Council and Finance Committee to set shared expectations for the upcoming budget year. During those discussions the Council was clear that they would consider any tax rate increase above inflation to be unacceptable and set guidance on an increase of between 5 and 7%. The majority of the Council also noted they did not want to see cuts to core municipal services. Based on this guidance, I asked Departments to prepare their budgets conservatively. However, due to the significant challenges facing the City, most of them revenue related, the requested year-over-year tax levy increase based on Department requested budgets was over 17%.

It was incredibly difficult to close the budget gap from the requested 17% down to within Council guidance. Ultimately, I had to make revisions to their proposals, set aside certain requests, and recommend fee increases to help balance the budget and double down on our lobbying efforts in Augusta to highlight the incredible work the City is doing to shelter asylum seekers and request additional funding and assistance. It was also important for me to balance the needs of our workforce in the budget since retention and recruitment has been a major issue. As a result, this budget does include funding for some retention strategies and wage adjustments given the extremely tight labor market and the significant number of vacancies we have had.

Portland prides itself on having the most diverse revenue base in Northern New England with nearly 58% of our FY24 estimated general fund revenue coming from non-property tax sources (charges for services, licenses and permits, intergovernmental revenue and more). As was stated before, balancing the budget with a 6.1% increase this year is only due to the use of those diverse revenue funds, ARPA funds, and debt service reserves. Otherwise, we'd be facing a much higher tax rate increase or a reduction in the level of core municipal services we would be able to provide.

DEPARTMENT HIGHLIGHTS

Health & Human Services: In FY22 our total City HHS budget was $35.9 million and that figure is rising to nearly $55.2 million for FY24. Despite a decrease in anticipated spending from FY23 to FY24, HHS still remains our largest Department budget by a significant margin. Our budget for sheltering is of particular note - we are more than doubling our homeless shelters budget (FY23 Oxford Street Shelter budget was $5.25 million and FY24 Homeless Services Center budget is $10.66 million) and our Family Shelters budget is also rising by over 35%.

Public Works: The Public Works Department continues to have a challenging time with managing the number of vacancies they have due to the current labor market. This budget does not include any new staffing requests nor any major operational changes in services provided.

Parks, Recreation & Facilities: This budget includes a 7% increase or roughly $750,000, and specifically includes the hiring of an Assistant Parks Director to help with the significant number of parks projects that the Department has on its agenda.

Planning & Urban Development: This budget includes a 20% increase in FY24 or roughly $300,000 due to the inclusion of the $150,000 bike share program expense which is fully reimbursable from outside revenue sources for the next two years.

Police: Of note with this budget is a reminder that the recently approved Community Development Block Grant (CDBG) budget recommendations for this year included a change in the funding plan for our $150,000 community policing program. Instead of funding this program with CDBG revenue, we recommended and have now made those dollars available for public CDBG applicants, and therefore are funding the community policing program in this budget via the property tax levy.

Dispatch: This budget includes a 53% increase due to the addition of contracting service and a Deputy Director position to help with the staffing challenges. We are working incredibly hard to increase staffing at the dispatch center and reduce use of overtime which is one of the main factors of the increase. It is worth noting that the City is reimbursed for a portion of our costs from our dispatch partners in South Portland and Cape Elizabeth.

Fire: The Fire Department includes an almost 6% increase related to two new required positions at the Jetport. In 2022, due to an increase in flight volume, the Jetport moved to an Index C level Airport. In order to meet FAA requirements at the Index C level, the Fire Department's Air Rescue Station is required to respond with additional resources to emergencies. As such, four additional firefighters had to be added in the middle of the FY23 budget. The Department was able to fund two of these positions from the FY23 budget and the FY24 budget includes the addition of the two other positions to meet the requirements.

Assessor: This budget includes a 14% increase for contract and temporary staff assistance to help process work related to LD 290 and complex commercial valuations and appeals.

Public Buildings & Waterfront: Includes an approximately $662,000 increase due to an estimated $340,000 in facility upgrades being required by the US Customs and Border Protections and a variety of other budget inflationary pressures on parts and labor.

Permitting & Inspections: This budget includes a 15% increase mostly due to the increase in work from the recent voter-approved referendum questions. This marks several consecutive years of increased workload for the Department at the same time that the overall volume of permitting and inspections work continues to increase. We are continuing to assess how to best handle the increased workload and volume and will discuss the work in progress to address those issues during our Finance Committee reviews next month.

City Council: The Council's budget includes a 26% increase partly due to an increase in funds for the City's legislative lobbying efforts and $50,000 for the design phase for a future MLK memorial in the city.

City Clerk: This budget includes a 59% increase due primarily to the City Charter amendment which required incorporating funds for launching a clean elections campaign program.

City Manager: The budget includes a 26% increase due primarily to the new Justice, Diversity, Equity and Inclusion director and funds to hire an associate for that director during the upcoming fiscal year.

Information Technology: This budget includes a 16% increase due to several critical new position requests that have been repeatedly requested by the Department and the many Departments supported by IT. We currently have just under one IT staff for every 100 City employees and this is far below industry and municipal standards. IT network and cybersecurity has also become increasingly important over the last several years and the budget includes an IT security position.

Wage Adjustment: This budget includes funding for potential future wage and contract increases from various Departments, which are anticipated to be needed in the upcoming fiscal year. The City has eight labor unions along with the non-union workforce and three Council appointed positions.

BUDGET CHALLENGES

During this budget cycle the City of Portland faced several significant budget challenges which made our budget goals incredibly difficult to achieve. The immensity of the challenges highlighted the fantastic work of our budgeting team who were able to limit the City tax levy increase to just 40 cents via offsetting budget reductions and revenue additions. This was in spite of the fact that our four largest budget challenges alone represented more than triple the amount of tax increase that is being proposed to be passed along to the taxpayers.

Loss of $7.4M in State of Maine Funding: In FY23 the City received $7.4 million of lump sum payment from the State of Maine to support the regional efforts to house asylum seekers. The funding was provided in light of historic levels of asylum seeker intakes into the State via Portland. This funding is not currently continued in the State of Maine's upcoming budget, but the historic levels of asylum seeker arrivals in Portland persists with roughly 1,200 arrivals during 2023 to date. The loss of this revenue triggered a 50-cent increase in the local mill rate, an approximately 7.6% increase from this line item alone.

State Revenue Sharing: Our State revenue sharing projection from the State of Maine is projected to decrease by $1.7 million from the prior year projection. This presents a significant budget challenge for the City. This decrease triggered a 12-cent increase in the local mill rate.

Increase in Cumberland County Tax: The budget for payments to Cumberland County for their tax assessments to the City is increasing by over $1.6 million. The increase is related to higher costs for County operations and a County switch from a calendar year to a fiscal year. This increase in expense triggered an 11-cent increase in the local mill rate.

Reduction in Programmed American Rescue Plan Act (ARPA) Revenues: The City utilized a participatory budgeting process to allocate our ARPA funds. Funding for sheltering the unhoused was set at $7.5 million in the FY23 budget and this was set to decrease to $2.75 million in the FY24 budget and $0 in FY25. At this point our ARPA funds have been fully allocated towards the public priorities from our participatory process and the vast majority of the funds have been for social services/addressing homelessness/housing. The decrease in programmed ARPA funds from FY23 to FY24 of $4.75 million represented a 32-cent increase to the mill rate.

Health Insurance: There is a nearly $1.9 million increase in the estimated cost of our health insurance plan. We are raising premiums for employees by 4% to help partially offset this increase.

Debt Service: Our debt service is up 3.9% or roughly $2.05 million overall. This is mostly attributable to an increase in debt service related to our 2001 pension obligation bonds, enterprise fund debt, and estimated interest expense on our upcoming 2023 bond issue.

METRO: The FY24 budget includes a 3.35% increase in our METRO contribution or an additional $105,000.

Portland Public Library: The Portland Public Library has requested a 5% increase in FY24 funding or $215,649.

POSITIVE BUDGET DRIVERS

Excise Tax: Excise taxes are still a significant source of revenue for the city's transportation needs. Despite rising interest rates and car prices, we are projecting excise taxes to rise to $11.25 million in FY24, a budgeted increase of $750,000.

Property Valuation: Property valuation is estimated to grow by $150 million resulting in nearly $1 million in additional revenue for municipal use and $1.1 million for School use.

Interest Income: The City has a strict investment policy which prioritizes safety and capital preservation. The City has taken advantage of the rising interest rate environment and expanded our portfolio of fully insured certificates of deposit. As a result, we are expecting an increase in interest income to help offset the property tax levy of approximately $2 million.

Credit Rating Upgrade: Last year Standard & Poor's Global Ratings (S&P) raised its credit rating on all of Portland's general obligation debt up to 'AAA' from 'AA+'. This elevated the City rating to the highest available measure of creditworthiness from S&P. The highly coveted 'AAA' rating significantly reduces debt service costs on bonds issued with the rating in place and creates additional demand for City municipal bonds. The rating increase is due to continued growth in the local economy, very strong financial management and financial policies, and very well managed debt metrics. The upgrade marks the second rating increase from the S&P in the last five years. The reduction in debt service costs continues to be significant during a time when cost savings for both the City and Schools is badly needed. The AAA rating typically reduces total interest costs on a debt issue by an estimated 10 to 15 basis points when compared to similar costs prior to our recent upgrades (savings of $10,000 to $15,000 per million of debt issued).

BALANCING THE BUDGET

At this time, the growth of non-tax revenues and property valuation results in a City side tax rate increase for municipal services of 6.1%. This means the city-side mill rate is $6.96 per $1,000 of assessed property value. The impact of this increase on an average homeowner with a property valued at $375,000 would be $150.

CONCLUSION

I would like to thank the Finance Director Brendan O'Connell, the Finance Department staff, Human Resources Director Anne Torregrossa, and Communications Director Jessica Grondin for their assistance in developing this budget recommendation and presentation, as well as the hard work and diligence of all of the Department Directors and their staff in developing their budget requests.

I'd also like to thank all City employees for the work they've done in helping us accomplish the many goals we've achieved over the last several years, as well as the exemplary municipal services they provide each and every day. And I'd like to express my sincere gratitude for the way in which they have continued to perform top-notch public service in light of the many challenges we face including staffing shortages. It has been a long and ever-changing year in which we've faced many obstacles, and I'm proud of how we all worked together to keep our community strong and continue to provide excellent services to and for our City.

Finally, I'd like to thank the Council for advising us on your priorities and working collaboratively with staff over the last year. We look forward to reviewing this proposed budget in more detail with you in the weeks ahead.

Sincerely,

Danielle P. West
Interim City Manager

CITY OF PORTLAND, MAINE

COMPARATIVE BUDGET PLAN FY2024

July 1, 2022 - June 30, 2023

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City Manager's Recommendation

		FY23	FY24	FY24-CM / FY23 $ +/( )	%
CITY GENERAL FUND REVENUES					
31	Property Taxes	$96,586,918	$103,559,653	$6,972,735	7.2%
31	Other Local Taxes	6,078,477	5,588,477	(490,000)	-8.1%
32	Licenses & Permits	7,079,950	7,312,873	232,923	3.3%
33	Intergovernmental Revenue	64,392,196	40,158,019	(24,234,177)	-37.6%
34	Charges for Services	38,696,672	40,723,175	2,026,503	5.2%
35	Fines, Forfeits and Penalties	1,966,254	2,085,204	118,950	6.0%
36	Use of Money and Property	10,882,236	13,028,881	2,146,645	19.7%
39	Other Sources	43,163,239	48,113,223	4,949,984	11.5%
	Fund Balance Use / (Restoration)	-	761,343	761,343	
	Total General Fund Revenues	$268,845,942	$261,330,848	($7,515,094)	-2.8%
GENERAL FUND EXPENDITURES					
100-11	City Council	$426,699	$532,220	$105,521	24.7%
100-12	City Clerk	681,447	1,085,708	404,261	59.3%
100-13	Executive	1,047,862	1,328,780	280,918	26.8%
100-14	Assessor	478,268	547,107	68,839	14.4%
100-15	Finance Administration	1,320,399	1,392,938	72,539	5.5%
	Treasury	731,669	823,920	92,251	12.6%
	Total Finance	2,052,068	2,216,858	164,790	8.0%
100-16	Legal	1,050,737	1,081,002	30,265	2.9%
100-17	Human Resources	1,261,163	1,368,502	107,339	8.5%
100-18	Parking Administration	1,534,970	1,561,443	26,473	1.7%
	Elm Street Garage	304,572	293,774	(10,798)	-3.5%
	Spring Street Garage	516,845	506,836	(10,009)	-1.9%
	Temple Street Garage	117,800	119,120	1,320	1.1%
	Total Parking/Garages	2,474,187	2,481,173	6,986	0.3%
100-19	Economic Development Admin	883,824	979,625	95,801	10.8%
	Portland Development Corp	28,522	39,122	10,600	37.2%
	Housing & Community Development	574,738	778,390	203,652	35.4%
	Total Housing & Economic Development	1,487,084	1,797,137	310,053	20.8%
100-21	Police Administration	1,329,925	1,371,288	41,363	3.1%
	Uniformed Operations Group	10,837,455	11,506,750	669,295	6.2%
	Bureau Investigative Services	2,047,944	2,272,627	224,683	11.0%
	Operations Support Services	966,425	997,159	30,734	3.2%
	Jetport Security	580,738	503,433	(77,305)	-13.3%
	Total Police	15,762,487	16,651,257	888,770	5.6%

CITY OF PORTLAND, MAINE
COMPARATIVE BUDGET PLAN FY2024
July 1, 2022 - June 30, 2023
July 1, 2023 - June 30, 2024
City Manager's Recommendation

		FY23	FY24	FY24-CM / FY23 $ +/( )	%
100-22	Fire Administration	769,636	899,791	130,155	16.9%
	Code Enforcement & Comm Svcs	326,899	359,553	32,654	10.0%
	Field Operations	15,878,547	16,492,965	614,418	3.9%
	Operations Support Services	935,001	1,045,755	110,754	11.8%
	Air Rescue	1,263,589	1,474,498	210,909	16.7%
	Total Fire	19,173,672	20,272,562	1,098,890	5.7%
100-23	Dispatch Services	2,418,809	3,694,113	1,275,304	52.7%
100-24	Planning & Urban Dev. Admin	255,084	282,684	27,600	10.8%
	Planning	1,316,183	1,616,527	300,344	22.8%
	Total Planning & Urban Development	1,571,267	1,899,211	327,944	20.9%
100-25	Permitting & Inspections Administration	193,366	206,737	13,371	6.9%
	Inspections	1,254,118	1,381,204	127,086	10.1%
	Housing Safety	653,111	824,333	171,222	26.2%
	Business Licensing	356,150	372,004	15,854	4.5%
	Total Permitting & Licensing	2,456,745	2,784,278	327,533	13.3%
100-29	Information Technologies	2,892,962	3,212,243	319,281	11.0%
100-31	Public Works Administration	787,173	830,122	42,949	5.5%
	Streets	1,906,294	1,948,821	42,527	2.2%
	Solid Waste	2,807,094	3,055,233	248,139	8.8%
	Communications	199,907	214,763	14,856	7.4%
	Portland Downtown District	411,055	474,349	63,294	15.4%
	Winter Operations	1,504,853	1,450,785	(54,068)	-3.6%
	Island Services	823,097	956,062	132,965	16.2%
	Traffic & Transportation Operations	1,667,028	1,758,878	91,850	5.5%
	Transportation Engineering	484,194	511,808	27,614	5.7%
	Engineering	1,346,075	1,392,734	46,659	3.5%
	Fleet Services	4,376,633	4,482,128	105,495	2.4%
	Total Public Works	16,313,403	17,075,683	762,280	4.7%
100-33	Parks Rec & Facilities Admin	514,589	528,648	14,059	2.7%
	Parks	1,057,088	1,199,129	142,041	13.4%
	Forestry	834,291	883,527	49,236	5.9%
	Athletic Facilities	942,489	1,031,807	89,318	9.5%
	Cemeteries	785,723	696,000	(89,723)	-11.4%
	Recreation	1,809,159	1,859,046	49,887	2.8%
	Aquatics	536,670	564,029	27,359	5.1%
	Golf Course	1,050,902	1,186,340	135,438	12.9%
	Golf Course Restaurant	29,660	32,960	3,300	11.1%
	Ice Arena	531,153	570,647	39,494	7.4%
	Public Assemblies	924,265	1,038,567	114,302	12.4%
	Concessions	532,466	583,436	50,970	9.6%
	Custodial Services	1,003,164	1,031,921	28,757	2.9%
	Merrill Auditorium	147,514	221,519	74,005	50.2%
	Total Parks Rec & Facilities	10,699,133	11,427,576	728,443	6.8%

CITY OF PORTLAND, MAINE

COMPARATIVE BUDGET PLAN FY2024

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City Manager's Recommendation

		FY23	FY24	FY24-CM / FY23 $ +/( )	%
100-35	Public Bldgs & Waterfront Admin	458,517	479,394	20,877	4.6%
	Trades	617,991	657,625	39,634	6.4%
	School HVAC	618,574	735,454	116,880	18.9%
	Public Safety Bldg.	317,100	390,120	73,020	23.0%
	City Hall	778,587	851,356	72,769	9.3%
	Merrill Auditorium (PB)	207,455	281,815	74,360	35.8%
	Hadlock Stadium	299,395	319,495	20,100	6.7%
	Expo Building	207,870	273,580	65,710	31.6%
	Canco Road Buildings	407,130	408,730	1,600	0.4%
	Other Public Buildings	321,627	223,567	(98,060)	-30.5%
	Waterfront	1,504,009	1,779,944	275,935	18.3%
	Total Public Buildings & Waterfront	5,738,255	6,401,080	662,825	11.6%
100-44	HHS - Administration	508,407	539,378	30,971	6.1%
	Public Health	2,877,587	2,988,798	111,211	3.9%
	Social Services	60,000,745	36,827,723	(23,173,022)	-38.6%
	Barron Center	17,076,665	14,829,605	(2,247,060)	-13.2%
	Total HHS	80,463,404	55,185,504	(25,277,900)	-31.4%
100-47	Debt Service	52,546,994	54,596,478	2,049,484	3.9%
100-48	Public Library	4,312,969	4,528,618	215,649	5.0%
100-51	Pension	9,448,120	10,911,142	1,463,022	15.5%
100-52	Health Insurance	18,154,207	20,018,555	1,864,348	10.3%
	Workers' Comp	1,697,605	1,722,605	25,000	1.5%
	FICA	1,325,660	1,578,873	253,213	19.1%
	Group Life	230,240	260,451	30,211	13.1%
	Unemployment	100,000	100,000	-	0.0%
	Total Employee Benefits	21,507,712	23,680,484	2,172,772	10.1%
100-61	Contingency	350,000	250,000	(100,000.00)	-28.6%
100-62	Liability Insurance	901,907	971,678	69,771	7.7%
100-65	Regional Transportation Program	67,939	66,522	(1,417.00)	-2.1%
	Contributions	709,645	488,416	(221,229)	-31.2%
	Total Memberships/Contributions	777,584	554,938	(222,646)	-28.6%
100-67	Wage Adjustment	(150,000)	2,346,263	2,496,263	-1664.2%
	Total General Fund Expenditures	258,144,938	248,881,595	(9,263,343)	-3.6%
100-63	County Tax	7,563,215	9,206,423	1,643,208	21.7%
100-65	Metro Assessment	3,137,789	3,242,830	105,041	3.3%
Total General Fund and Assessments		$268,845,942	$261,330,848	($7,515,094)	-2.8%

CITY OF PORTLAND, MAINE

COMPARATIVE BUDGET PLAN FY2024

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City Manager's Recommendation

		FY23	FY24	FY24-CM / FY23 $ +/( )	%
ENTERPRISE FUND REVENUES					
31	Property Taxes, Current Year	-	-	-	
32	Licenses & Permits	$8,700	$7,200	($1,500)	-17.2%
33	Intergovernmental	5,716,660	2,577,283	(3,139,377)	-54.9%
34	Charges for Services	38,302,827	39,552,717	1,249,890	3.3%
36	Use of Money and Property	24,484,568	29,145,565	4,660,997	19.0%
39	Other Sources	523,596	520,821	(2,775)	-0.5%
	Fund Balance Use / (Surplus)	(3,893,155)	(335,111)	3,558,044	-91.4%
	Total Enterprise Fund Revenues	$65,143,196	$71,468,475	$6,325,279	9.7%
ENTERPRISE FUND EXPENDITURES					
530	Fish Pier	$427,217	$421,638	($5,579)	-1.3%
570	Sewer Finance Admin	101,027	97,248	(3,779)	-3.7%
	Sewer Public Works Admin	883,910	918,110	34,200	3.9%
	Sewer Operations	2,987,120	2,913,802	(73,318)	-2.5%
	Sewer Communications	65,992	70,886	4,894	7.4%
	Sewer Engineering	635,197	661,115	25,918	4.1%
	Sewer Debt Service	9,234,630	9,805,378	570,748	6.2%
	Sewer Fringe Benefits	1,531,681	1,571,738	40,057	2.6%
	Sewer PWD Assessment	13,879,425	16,588,680	2,709,255	19.5%
	Total Sewer	29,318,982	32,626,957	3,307,975	11.3%
571	Stormwater Finance Admin	280,160	299,211	19,051	6.8%
	Stormwater Management	1,853,709	2,455,063	601,354	32.4%
	Stormwater Debt Service	2,660,693	3,405,428	744,735	28.0%
	Stormwater Fringe Benefits	351,984	440,212	88,228	25.1%
	Total Stormwater	5,146,546	6,599,914	1,453,368	28.2%
583	Jetport Admin	1,239,982	1,254,338	14,356	1.2%
	Jetport Marketing	429,390	462,130	32,740	7.6%
	Jetport Fringe, Indirects & Chargebacks	4,587,702	4,971,391	383,689	8.4%
	Jetport Field	4,617,834	5,242,086	624,252	13.5%
	Jetport General Aviation	18,576	19,072	496	2.7%
	Jetport Operations	2,773,732	3,044,191	270,459	9.8%
	Jetport Terminal	7,624,682	8,575,374	950,692	12.5%
	Jetport Parking	5,074,541	5,192,557	118,016	2.3%
	Jetport Airfield Deicing	713,945	729,414	15,469	2.2%
	Jetport Anticipated Surplus	3,170,067	2,329,413	(840,654)	-26.5%
	Total Jetport	30,250,451	31,819,966	1,569,515	5.2%
Total Enterprise Fund Expenditures		65,143,196	$71,468,475	$6,325,279	9.7%
TOTAL CITY EXPENDITURES		$333,989,138	$332,799,323	($1,189,815)	-0.4%

TAX RATE COMPUTATION--FY2024
City Manager's Recommendation

	General Fund	County Tax	City General Fund	Enterprise Funds	TOTAL CITY
Total Expenditures	$252,124,425	$9,206,423	$261,330,848	$71,468,475	$332,799,323
Less: Revenues	(157,009,852)	-	(157,009,852)	(71,803,586)	(228,813,438)
Surplus	(761,343)	-	(761,343)	335,111	(426,232)
Tax Levy	**$94,353,230**	**$9,206,423**	**$103,559,653**	-	**$103,559,653**
Valuation	*14,879,000,000*				
Tax Rate:					
FY24	$6.34	$0.62	***$6.96***	$0.00	**$6.96**
FY23	$6.05	$0.51	*$6.56*	$0.00	$6.56
$ Increase	***0.29***	***0.11***	***0.40***	-	***0.40***
% of Total Increase	***4.4%***	***1.7%***	***6.1%***	***0.0%***	***6.1%***

CITY OF PORTLAND, MAINE

FY2024 Non-Tax Revenue

Excludes Taxes & Surplus

City Manager's Recommendation

Department	FY22 Collected	FY23 Est (budget)	FY24 Est (budget)	FY24 Est vs FY23 Est (budget)	%
General Fund Revenues:					
City Council	$5,000	$5,000	$55,000	$50,000	1000.0%
City Clerk	219,334	183,643	178,383	(5,260)	-2.9%
Executive	867,776	915,794	1,011,867	96,073	10.5%
Assessor	985	500	500	-	0.0%
Finance	28,424,153	28,763,280	29,980,688	1,217,408	4.2%
Legal	185,352	201,587	233,537	31,950	15.8%
Human Resources	53,692	56,388	71,420	15,032	26.7%
Parking	12,244,477	9,965,776	10,367,220	401,444	4.0%
Housing & Economic Dev	1,137,685	1,487,084	1,697,137	210,053	14.1%
Police	2,586,986	2,350,462	2,141,946	(208,516)	-8.9%
Fire	5,157,274	5,305,845	5,716,754	410,909	7.7%
Dispatch Services	1,088,296	1,127,544	1,791,996	664,452	58.9%
Planning & Development	555,337	683,322	855,350	172,028	25.2%
Permitting & Inspections	7,009,718	5,282,589	5,512,512	229,923	4.4%
Information Technology	299,942	322,599	380,407	57,808	17.9%
Public Works	6,477,465	5,896,834	6,215,651	318,817	5.4%
Parks, Rec & Facilities	8,790,526	7,538,313	8,155,210	616,897	8.2%
Public Bldgs & Waterfront	3,654,835	2,092,379	4,061,084	1,968,705	94.1%
HHS--Administration	-	-	-	-	-
HHS--Public Health	1,526,014	1,869,838	1,884,824	14,986	0.8%
HHS--Social Services	27,503,382	49,606,117	27,770,151	(21,835,966)	-44.0%
HHS--Barron Center	18,423,283	20,852,437	19,100,566	(1,751,871)	-8.4%
Employee Benefits	6,941,837	7,046,332	8,083,301	1,036,969	14.7%
Insurance	432,049	216,063	237,377	21,314	9.9%
Debt Service Reimb.	20,125,991	24,982,556	27,316,928	2,334,372	9.3%
Memberships / Other	640,266	640,265	563,566	(76,699)	-12.0%
Total General Fund:	$154,351,655	$177,392,547	$163,383,375	($14,009,172)	-7.9%
Enterprise Funds Revenue:					
Fish Pier Authority	686,100	643,448	676,628	33,180	5.2%
Sewer	28,910,905	30,197,514	31,192,953	995,439	3.3%
Stormwater	7,117,032	7,944,938	8,114,039	169,101	2.1%
Jetport	30,703,557	30,250,451	31,819,966	1,569,515	5.2%
Total Enterprise Funds:	$67,417,593	$69,036,351	$71,803,586	$2,767,235	4.0%
Total City Revenue	$221,769,249	$246,428,898	$235,186,961	($11,241,937)	-4.6%

FY2024 CITY BUDGET SUMMARY
by category
City Manager's Recommendation

	FY23 Approp.	FY24 Proposed	FY24 / FY23 $ +/-	FY24 / FY23 % +/-	% Of Total
01 Personnel--General Fund	$91,947,482	$100,113,935	$8,166,453	8.9%	38.3%
--Ent Funds	7,866,336	8,405,324	538,988	6.9%	11.8%
Total	99,813,818	108,519,259	8,705,441	8.7%	32.6%
02+ Contractual--General Fund	112,934,961	93,467,607	(19,467,354)	-17.2%	35.8%
--Ent Funds	31,643,667	35,788,210	4,144,543	13.1%	50.1%
Total	144,578,628	129,255,817	(15,322,811)	-10.6%	38.8%
55+ Supplies--General Fund	6,752,993	7,989,862	1,236,869	18.3%	3.1%
--Ent Funds	1,283,813	1,337,384	53,571	4.2%	1.9%
Total	8,036,806	9,327,246	1,290,440	16.1%	2.8%
63 Utilities--General Fund	3,884,487	4,257,601	373,114	9.6%	1.6%
--Ent Funds	1,559,010	1,256,150	(302,860)	-19.4%	1.8%
Total	5,443,497	5,513,751	70,254	1.3%	1.7%
70 Capital--General Fund	779,025	905,365	126,340	16.2%	0.3%
--Ent Funds	3,822,300	5,221,020	1,398,720	36.6%	7.3%
Total	4,601,325	6,126,385	1,525,060	33.1%	1.8%
75 Debt Svc--Total GF	52,546,994	54,596,478	2,049,484	3.9%	20.9%
--Ent Funds	11,702,503	13,017,624	1,315,121	11.2%	18.2%
Total	64,249,497	67,614,102	3,364,605	5.2%	20.3%
75 Jetport Rev Bond Debt Svc	4,095,500	4,113,350	17,850	0.4%	5.8%
Jetport Surplus	3,170,067	2,329,413	(840,654)	-26.5%	3.3%
Total General Fund	268,845,942	261,330,848	(7,515,094)	-2.8%	100.0%
Total Enterprise Funds	65,143,196	71,468,475	6,325,279	9.7%	100.0%
Total	$333,989,138	$332,799,323	($1,189,815)	-0.4%	100.0%

FY24-CM: 04/21/23

City of Portland
FY24 Staffing FTE Change
City Manager's Recommendation

Department	FY19	FY20	FY21	FY22	FY23	FY24	+/- Chg
General Fund:							
City Council	-	-	-	-	-	-	-
City Clerk	7.9	7.9	7.9	7.9	8.6	8.7	0.1
Executive	10.5	9.5	8.5	8.5	10.5	11.5	1.0
Assessor	5.9	5.9	5.7	5.9	5.9	5.9	-
Finance	25.0	25.0	24.4	25.0	25.0	25.0	-
Legal	7.0	7.0	7.0	8.0	9.0	9.0	-
Human Resources	11.0	10.5	11.3	11.5	12.0	12.60	0.6
Parking	29.6	30.0	29.0	29.2	29.2	29.0	(0.2)
Housing & Economic Dev.	7.1	7.0	16.0	16.0	16.8	15.8	(1.0)
Police	226.3	227.0	224.0	189.0	187.0	187.0	-
Fire	226.0	226.0	224.0	224.0	226.0	229.0	3.0
Dispatch Services				36.0	36.0	37.0	1.0
Planning & Urban Dev.	24.0	24.0	17.0	17.0	17.0	17.0	-
Permitting & Inspections	28.0	28.5	30.8	35.0	36.0	40.0	4.0
Information Technologies	17.3	16.0	16.0	15.8	16.0	19.0	3.0
Public Works	131.0	131.5	122.1	126.5	129.0	129.5	0.5
Parks & Recreation	142.0	141.7	116.4	113.7	126.7	130.4	3.7
Public Bldgs & Waterfront	24.5	24.5	22.0	24.0	24.4	24.6	0.2
HHS Administration	5.0	4.0	4.0	4.0	5.0	5.0	-
Public Health	27.1	28.3	32.3	32.8	38.4	36.6	(1.8)
Social Services	87.8	93.5	94.5	96.2	118.0	163.6	45.6
Barron Center	244.0	246.8	237.6	245.0	244.8	201.4	(43.4)
Total HHS:	*363.9*	*372.6*	*368.4*	*378.0*	*406.2*	*406.6*	*0.4*
General Fund Subtotal:	**1,287.0**	**1,294.6**	**1,250.5**	**1,271.0**	**1,321.3**	**1,337.6**	16.3
Enterprise Funds:							
Sewer Fund	33.0	33.0	34.0	34.0	34.0	34.0	-
Stormwater Fund	10.0	10.0	9.0	10.0	10.0	10.0	-
Jetport Fund	56.0	59.0	57.0	57.0	58.0	58.0	-
Enterprise Subtotal:	**99.0**	**102.0**	**100.0**	**101.0**	**102.0**	**102.0**	-
Total City Employees:	**1,386.0**	**1,396.6**	**1,350.5**	**1,372.0**	**1,423.3**	**1,439.6**	16.3

CITY OF PORTLAND, ME
FY24 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund (100 & 107):					
General Fund					
City Council 11					
10011000 Total EXPENDITURE	$426,699	$369,800	$532,220	$105,521	24.73%
10011000 Total REVENUE	($5,000)	($5,000)	($55,000)	($50,000)	1000.00%
** **City Council NET**	**$421,699**	**$364,800**	**$477,220**	**$55,521**	**13.17%**
**** **City Council Net**	**$421,699**	**$364,800**	**$477,220**	**$55,521**	**13.17%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund (100 & 107):						
General Fund City Council 11						
*	**Payroll**	$152,535	$148,000	$158,632	$6,097	4.00%
*	**Benefits**	$2,326	$2,326	$2,326	$0	0.00%
*	**Administrative Svcs**	$46,250	$46,127	$52,600	$6,350	13.73%
*	**Contractual Services**	$213,900	$169,672	$301,800	$87,900	41.09%
*	**Maintenance & Repair**	$6,826	$0	$9,000	$2,174	31.85%
*	**Supplies**	$4,250	$3,063	$7,250	$3,000	70.59%
*	**Utilities**	$612	$612	$612	$0	0.00%
****	**City Council**	**$426,699**	**$369,800**	**$532,220**	**$105,521**	**24.73%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
City Clerk 12					
10012000 Total EXPENDITURE	$681,447	$703,141	$1,085,708	$404,261	59.32%
10012000 Total REVENUE	($183,643)	($220,700)	($178,383)	$5,260	-2.86%
** **City Clerk NET**	**$497,804**	**$482,441**	**$907,325**	**$409,521**	**82.27%**
**** **City Clerk Net**	**$497,804**	**$482,441**	**$907,325**	**$409,521**	**82.27%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
City Clerk 12						
*	**Payroll**	$579,539	$563,088	$639,563	$60,024	10.36%
*	**Benefits**	$600	$600	$600	$0	0.00%
*	**Administrative Svcs**	$7,549	$7,549	$14,011	$6,462	85.60%
*	**Contractual Services**	$49,164	$89,009	$67,639	$18,475	37.58%
*	**Maintenance & Repair**	$7,360	$5,660	$33,710	$26,350	358.02%
*	**Rentals**	$30,535	$30,535	$32,485	$1,950	6.39%
*	**Supplies**	$6,700	$6,700	$7,700	$1,000	14.93%
*	**Contributions**	$0	$0	$290,000	$290,000	---
****	**City Clerk**	**$681,447**	**$703,141**	**$1,085,708**	**$404,261**	**59.32%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **City Manager 13**						
10013100 Total EXPENDITURE		$1,047,862	$1,054,556	$1,328,780	$280,918	26.81%
10013100 Total REVENUE		($915,794)	($883,947)	($1,011,867)	($96,073)	10.49%
**	**City Manager Administration NET**	**$132,068**	**$170,609**	**$316,913**	**$184,845**	**139.96%**
****	**City Manager Net**	**$132,068**	**$170,609**	**$316,913**	**$184,845**	**139.96%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
City Manager 13						
*	**Payroll**	$962,429	$984,728	$1,148,981	$186,552	19.38%
*	**Benefits**	$9,800	$4,000	$9,800	$0	0.00%
*	**Administrative Svcs**	$16,355	$11,600	$50,655	$34,300	209.72%
*	**Contractual Services**	$40,987	$34,900	$81,469	$40,482	98.77%
*	**Maintenance & Repair**	$5,655	$9,360	$22,239	$16,584	293.26%
*	**Rentals**	$1,920	$1,984	$1,920	$0	0.00%
*	**Supplies**	$7,000	$6,484	$10,000	$3,000	42.86%
*	**Utilities**	$3,716	$1,500	$3,716	$0	0.00%
********	**City Manager**	**$1,047,862**	**$1,054,556**	**$1,328,780**	**$280,918**	**26.81%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **Assessor 14**					
10014000 Total EXPENDITURE	$478,268	$452,094	$547,107	$68,839	14.39%
10014000 Total REVENUE	($500)	($500)	($500)	$0	0.00%
** **Assessor NET**	**$477,768**	**$451,594**	**$546,607**	**$68,839**	**14.41%**
**** **Assessor Net**	**$477,768**	**$451,594**	**$546,607**	**$68,839**	**14.41%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Assessor 14						
*	**Payroll**	$435,898	$409,724	$453,457	$17,559	4.03%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$5,940	$5,940	$6,940	$1,000	16.84%
*	**Contractual Services**	$23,670	$23,670	$74,310	$50,640	213.94%
*	**Maintenance & Repair**	$3,500	$3,500	$3,500	$0	0.00%
*	**Rentals**	$1,200	$1,200	$1,200	$0	0.00%
*	**Supplies**	$7,700	$7,700	$7,700	$0	0.00%
*	**Utilities**	$360	$360	$0	($360)	-100.00%
****	**Assessor**	**$478,268**	**$452,094**	**$547,107**	**$68,839**	**14.39%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **Finance 15**						
10015000 Total REVENUE		($5,500,000)	$0	($4,430,000)	$1,070,000	-19.45%
**	**Finance Department NET**	**($5,500,000)**	**$0**	**($4,430,000)**	**$1,070,000**	**19.45%**
***	**Finance**	**($5,500,000)**	**$0**	**($4,430,000)**	**$1,070,000**	**19.45%**
10015100 Total EXPENDITURE		$1,320,399	$1,284,776	$1,392,938	$72,539	5.49%
10015100 Total REVENUE		($617,602)	($797,602)	($643,070)	($25,468)	4.12%
**	**Finance Administration NET**	**$702,797**	**$487,174**	**$749,868**	**$47,071**	**6.70%**
10015200 Total EXPENDITURE		$731,669	$764,289	$823,920	$92,251	12.61%
10015200 Total REVENUE		($11,603,678)	($13,774,288)	($13,115,618)	($1,511,940)	13.03%
**	**Treasury NET**	**($10,872,009)**	**($13,009,999)**	**($12,291,698)**	**($1,419,689)**	**-13.06%**
****	**Finance Net**	**($15,669,212)**	**($12,522,825)**	**($15,971,830)**	**($302,618)**	**-1.93%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **Finance 15**						
*	**Payroll**	$1,756,927	$1,711,177	$1,861,894	$104,967	5.97%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$138,369	$126,922	$138,274	($95)	-0.07%
*	**Contractual Services**	$115,206	$168,192	$172,506	$57,300	49.74%
*	**Maintenance & Repair**	$3,900	$4,900	$6,500	$2,600	66.67%
*	**Rentals**	$7,720	$7,270	$7,784	$64	0.83%
*	**Supplies**	$27,450	$27,700	$27,200	($250)	-0.91%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$2,496	$2,904	$2,700	$204	8.17%
*	**Capital Outlay**	$0	$0	$0	$0	---
****	**Finance**	**$2,052,068**	**$2,049,065**	**$2,216,858**	**$164,790**	**8.03%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Finance 15						
Finance Administration 10015100						
*	**Payroll**	$1,223,139	$1,192,500	$1,293,069	$69,930	5.72%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$69,344	$64,722	$69,999	$655	0.94%
*	**Contractual Services**	$5,000	$3,700	$4,800	($200)	-4.00%
*	**Maintenance & Repair**	$1,000	$1,000	$2,250	$1,250	125.00%
*	**Rentals**	$5,220	$4,750	$5,000	($220)	-4.21%
*	**Supplies**	$14,200	$15,200	$15,120	$920	6.48%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$2,496	$2,904	$2,700	$204	8.17%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Finance Administration**	**$1,320,399**	**$1,284,776**	**$1,392,938**	**$72,539**	**5.49%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Treasury 10015200						
*	**Payroll**	$533,788	$518,677	$568,825	$35,037	6.56%
*	**Administrative Svcs**	$69,025	$62,200	$68,275	($750)	-1.09%
*	**Contractual Services**	$110,206	$164,492	$167,706	$57,500	52.18%
*	**Maintenance & Repair**	$2,900	$3,900	$4,250	$1,350	46.55%
*	**Rentals**	$2,500	$2,520	$2,784	$284	11.36%
*	**Supplies**	$13,250	$12,500	$12,080	($1,170)	-8.83%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Treasury**	**$731,669**	**$764,289**	**$823,920**	**$92,251**	**12.61%**
****	**Finance**	**$2,052,068**	**$2,049,065**	**$2,216,858**	**$164,790**	**8.03%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Legal 16					
10016000 Total EXPENDITURE	$1,050,737	$988,719	$1,081,002	$30,265	2.88%
10016000 Total REVENUE	($201,587)	($193,087)	($233,537)	($31,950)	15.85%
** **Legal NET**	**$849,150**	**$795,632**	**$847,465**	**($1,685)**	**-0.20%**
**** **Legal Net**	**$849,150**	**$795,632**	**$847,465**	**($1,685)**	**-0.20%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Legal 16						
*	**Payroll**	$896,459	$810,000	$917,625	$21,166	2.36%
*	**Benefits**	$600	$100	$600	$0	0.00%
*	**Administrative Svcs**	$30,900	$30,900	$35,951	$5,051	16.35%
*	**Contractual Services**	$100,734	$125,500	$100,762	$28	0.03%
*	**Maintenance & Repair**	$11,804	$11,804	$12,572	$768	6.51%
*	**Supplies**	$10,000	$10,000	$13,000	$3,000	30.00%
*	**Utilities**	$240	$415	$492	$252	105.00%
****	**Legal**	**$1,050,737**	**$988,719**	**$1,081,002**	**$30,265**	**2.88%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Human Resources 17					
10017100 Total EXPENDITURE	$1,261,163	$1,228,790	$1,368,502	$107,339	8.51%
10017100 Total REVENUE	($56,388)	($56,388)	($71,420)	($15,032)	26.66%
**** Human Resources NET**	**$1,204,775**	**$1,172,402**	**$1,297,082**	**$92,307**	**7.66%**
****** Human Resources Net**	**$1,204,775**	**$1,172,402**	**$1,297,082**	**$92,307**	**7.66%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Human Resources 17						
*	**Payroll**	$1,021,076	$1,013,300	$1,164,649	$143,573	14.06%
*	**Benefits**	$100	$600	$300	$200	200.00%
*	**Administrative Svcs**	$54,930	$54,440	$79,825	$24,895	45.32%
*	**Contractual Services**	$147,885	$122,200	$78,150	($69,735)	-47.15%
*	**Maintenance & Repair**	$3,100	$3,100	$4,900	$1,800	58.06%
*	**Rentals**	$16,800	$16,500	$15,100	($1,700)	-10.12%
*	**Supplies**	$14,650	$16,150	$22,650	$8,000	54.61%
*	**Utilities**	$2,622	$2,500	$2,928	$306	11.67%
****	**Human Resources**	**$1,261,163**	**$1,228,790**	**$1,368,502**	**$107,339**	**8.51%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Parking 18					
10018100 Total EXPENDITURE	$1,534,970	$1,453,574	$1,561,443	$26,473	1.72%
10018100 Total REVENUE	($6,942,000)	($7,185,100)	($7,186,120)	($244,120)	3.52%
** **Parking Administration NET**	**($5,407,030)**	**($5,731,526)**	**($5,624,677)**	**($217,647)**	**-4.03%**
10018200 Total EXPENDITURE	$304,572	$306,738	$293,774	($10,798)	-3.55%
10018200 Total REVENUE	($593,334)	($627,500)	($664,010)	($70,676)	11.91%
** **Elm Street Garage NET**	**($288,762)**	**($320,762)**	**($370,236)**	**($81,474)**	**-28.21%**
10018300 Total EXPENDITURE	$516,845	$505,240	$506,836	($10,009)	-1.94%
10018300 Total REVENUE	($1,430,442)	($1,432,300)	($1,517,090)	($86,648)	6.06%
** **Spring Street Garage NET**	**($913,597)**	**($927,060)**	**($1,010,254)**	**($96,657)**	**-10.58%**
10018400 Total EXPENDITURE	$117,800	$128,562	$119,120	$1,320	1.12%
10018400 Total REVENUE	($1,000,000)	($1,020,000)	($1,000,000)	$0	0.00%
** **Temple Street Garage NET**	**($882,200)**	**($891,438)**	**($880,880)**	**$1,320**	**0.15%**
**** **Parking Net**	**($7,491,589)**	**($7,870,786)**	**($7,886,047)**	**($394,458)**	**-5.27%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Parking 18						
*	**Payroll**	$1,541,607	$1,495,423	$1,550,627	$9,020	0.59%
*	**Benefits**	$6,800	$6,650	$6,680	($120)	-1.76%
*	**Administrative Svcs**	$37,062	$29,962	$33,980	($3,082)	-8.32%
*	**Contractual Services**	$351,334	$290,019	$352,637	$1,303	0.37%
*	**Maintenance & Repair**	$191,893	$231,275	$175,400	($16,493)	-8.59%
*	**Rentals**	$143,094	$143,094	$145,649	$2,555	1.79%
*	**Supplies**	$94,325	$94,165	$82,125	($12,200)	-12.93%
*	**Minor Capital Items**	$0	$0	$22,200	$22,200	---
*	**Utilities**	$65,912	$62,136	$65,435	($477)	-0.72%
*	**Contributions**	$1,440	$1,440	$1,440	$0	0.00%
*	**Capital Outlay**	$40,720	$39,950	$45,000	$4,280	10.51%
****	**Parking**	**$2,474,187**	**$2,394,114**	**$2,481,173**	**$6,986**	**0.28%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Parking 18						
Parking Administration 10018100						
*	**Payroll**	$1,021,424	$967,883	$1,036,467	$15,043	1.47%
*	**Benefits**	$4,600	$4,450	$4,480	($120)	-2.61%
*	**Administrative Svcs**	$18,500	$11,400	$14,860	($3,640)	-19.68%
*	**Contractual Services**	$256,000	$240,032	$254,440	($1,560)	-0.61%
*	**Maintenance & Repair**	$6,200	$1,700	$3,960	($2,240)	-36.13%
*	**Rentals**	$143,094	$143,094	$145,649	$2,555	1.79%
*	**Supplies**	$73,500	$73,500	$67,800	($5,700)	-7.76%
*	**Minor Capital Items**	$0	$0	$22,200	$22,200	---
*	**Utilities**	$10,212	$10,075	$10,147	($65)	-0.64%
*	**Contributions**	$1,440	$1,440	$1,440	$0	0.00%
**	**Parking Administration**	**$1,534,970**	**$1,453,574**	**$1,561,443**	**$26,473**	**1.72%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Elm Street Garage 10018200						
*	**Payroll**	$212,867	$214,577	$204,784	($8,083)	-3.80%
*	**Benefits**	$1,100	$1,100	$1,100	$0	0.00%
*	**Contractual Services**	$32,830	$33,600	$36,817	$3,987	12.14%
*	**Maintenance & Repair**	$38,280	$38,225	$31,100	($7,180)	-18.76%
*	**Supplies**	$5,525	$5,425	$5,525	$0	0.00%
*	**Utilities**	$13,970	$13,811	$14,448	$478	3.42%
**	**Elm Street Garage**	**$304,572**	**$306,738**	**$293,774**	**($10,798)**	**-3.55%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Spring Street Garage 10018300						
*	**Payroll**	$307,316	$312,963	$309,376	$2,060	0.67%
*	**Benefits**	$1,100	$1,100	$1,100	$0	0.00%
*	**Contractual Services**	$62,504	$16,387	$61,380	($1,124)	-1.80%
*	**Maintenance & Repair**	$48,175	$81,350	$40,340	($7,835)	-16.26%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$15,300	$15,240	$8,800	($6,500)	-42.48%
*	**Utilities**	$41,730	$38,250	$40,840	($890)	-2.13%
*	**Capital Outlay**	$40,720	$39,950	$45,000	$4,280	10.51%
**	**Spring Street Garage**	**$516,845**	**$505,240**	**$506,836**	**($10,009)**	**-1.94%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Temple Street Garage 10018400						
*	**Administrative Svcs**	$18,562	$18,562	$19,120	$558	3.01%
*	**Maintenance & Repair**	$99,238	$110,000	$100,000	$762	0.77%
**	**Temple Street Garage**	**$117,800**	**$128,562**	**$119,120**	**$1,320**	**1.12%**
****	**Parking**	**$2,474,187**	**$2,394,114**	**$2,481,173**	**$6,986**	**0.28%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Housing & Economic Development 19					
10019100 Total EXPENDITURE	$883,824	$503,405	$979,625	$95,801	10.84%
10019100 Total REVENUE	($883,824)	($503,405)	($979,625)	($95,801)	10.84%
**** Economic Development Admin NET**	**$0**	**$0**	**$0**	**$0**	---
10019200 Total EXPENDITURE	$28,522	$25,875	$39,122	$10,600	37.16%
10019200 Total REVENUE	($28,522)	($25,875)	($39,122)	($10,600)	37.16%
**** Portland Development Corp NET**	**$0**	**$0**	**$0**	**$0**	---
10019300 Total EXPENDITURE	$574,738	$492,780	$778,390	$203,652	35.43%
10019300 Total REVENUE	($574,738)	($492,780)	($678,390)	($103,652)	18.03%
**** Housing & Community Dev NET**	**$0**	**$0**	**$100,000**	**$100,000**	---
****** Housing & Economic Development Net**	**$0**	**$0**	**$100,000**	**$100,000**	---

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Housing & Economic Development 19						
*	**Payroll**	$1,279,427	$857,780	$1,273,515	($5,912)	-0.46%
*	**Benefits**	$960	$200	$1,560	$600	62.50%
*	**Operating Transfers**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$16,970	$13,170	$32,320	$15,350	90.45%
*	**Contractual Services**	$174,297	$142,550	$268,297	$94,000	53.93%
*	**Maintenance & Repair**	$2,870	$1,800	$3,185	$315	10.98%
*	**Rentals**	$2,400	$1,200	$2,100	($300)	-12.50%
*	**Supplies**	$9,500	$4,700	$6,500	($3,000)	-31.58%
*	**Minor Capital Items**	$0	$0	$9,000	$9,000	---
*	**Utilities**	$660	$660	$660	$0	0.00%
*	**Contributions**	$0	$0	$200,000	$200,000	---
****	**Housing & Economic Development**	**$1,487,084**	**$1,022,060**	**$1,797,137**	**$310,053**	**20.85%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23

Housing & Economic Development 19

Economic Development Admin 10019100

*	**Payroll**	$704,689	$365,000	$595,125	($109,564)	-15.55%
*	**Benefits**	$960	$200	$1,560	$600	62.50%
*	**Operating Transfers**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$12,095	$8,295	$12,845	$750	6.20%
*	**Contractual Services**	$151,400	$122,300	$149,400	($2,000)	-1.32%
*	**Maintenance & Repair**	$2,870	$1,800	$3,185	$315	10.98%
*	**Rentals**	$2,400	$1,200	$2,100	($300)	-12.50%
*	**Supplies**	$8,750	$3,950	$5,750	($3,000)	-34.29%
*	**Minor Capital Items**	$0	$0	$9,000	$9,000	---
*	**Utilities**	$660	$660	$660	$0	0.00%
*	**Contributions**	$0	$0	$200,000	$200,000	---
**	**Economic Development Admin**	**$883,824**	**$503,405**	**$979,625**	**$95,801**	**10.84%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Portland Development Corp 10019200						
*	**Administrative Svcs**	$4,875	$4,875	$19,475	$14,600	299.49%
*	**Contractual Services**	$22,897	$20,250	$18,897	($4,000)	-17.47%
*	**Supplies**	$750	$750	$750	$0	0.00%
**	**Portland Development Corp**	**$28,522**	**$25,875**	**$39,122**	**$10,600**	**37.16%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Housing & Community Dev 10019300						
*	**Payroll**	$574,738	$492,780	$678,390	$103,652	18.03%
*	**Contractual Services**	$0	$0	$100,000	$100,000	---
**	**Housing & Community Dev**	**$574,738**	**$492,780**	**$778,390**	**$203,652**	**35.43%**
****	**Housing & Economic Development**	**$1,487,084**	**$1,022,060**	**$1,797,137**	**$310,053**	**20.85%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Police Department 21					
10021100 Total EXPENDITURE	$1,329,925	$1,290,344	$1,371,288	$41,363	3.11%
10021100 Total REVENUE	($165,827)	($161,783)	($165,827)	$0	0.00%
** **Police Administration NET**	**$1,164,098**	**$1,128,561**	**$1,205,461**	**$41,363**	**3.55%**
10021200 Total EXPENDITURE	$10,837,455	$10,646,683	$11,506,750	$669,295	6.18%
10021200 Total REVENUE	($1,169,087)	($1,190,070)	($1,019,087)	$150,000	-12.83%
** **Uniformed Operations Group NET**	**$9,668,368**	**$9,456,613**	**$10,487,663**	**$819,295**	**8.47%**
10021300 Total EXPENDITURE	$2,047,944	$2,236,469	$2,272,627	$224,683	10.97%
10021300 Total REVENUE	($355,922)	($357,709)	($374,711)	($18,789)	5.28%
** **Bureau Investigative Services NET**	**$1,692,022**	**$1,878,760**	**$1,897,916**	**$205,894**	**12.17%**
10021400 Total EXPENDITURE	$966,425	$963,262	$997,159	$30,734	3.18%
10021400 Total REVENUE	($78,888)	($67,500)	($78,888)	$0	0.00%
** **Police Operation Support Svcs NET**	**$887,537**	**$895,762**	**$918,271**	**$30,734**	**3.46%**
10021800 Total EXPENDITURE	$580,738	$475,013	$503,433	($77,305)	-13.31%
10021800 Total REVENUE	($580,738)	($475,013)	($503,433)	$77,305	-13.31%
** **Jetport Security NET**	**$0**	**$0**	**$0**	**$0**	**---**
**** **Police Department Net**	**$13,412,025**	**$13,359,696**	**$14,509,311**	**$1,097,286**	**8.18%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Police Department 21						
*	**Payroll**	$14,743,421	$14,731,366	$15,566,426	$823,005	5.58%
*	**Benefits**	$221,235	$164,616	$229,780	$8,545	3.86%
*	**Administrative Svcs**	$218,860	$160,781	$240,810	$21,950	10.03%
*	**Contractual Services**	$173,209	$178,479	$174,709	$1,500	0.87%
*	**Maintenance & Repair**	$95,677	$84,891	$132,247	$36,570	38.22%
*	**Rentals**	$18,933	$15,850	$18,738	($195)	-1.03%
*	**Supplies**	$266,564	$248,184	$262,639	($3,925)	-1.47%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$24,588	$27,604	$25,908	$1,320	5.37%
*	**Capital Outlay**	$0	$0	$0	$0	---
****	**Police Department**	**$15,762,487**	**$15,611,771**	**$16,651,257**	**$888,770**	**5.64%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Police Department 21						
Police Administration 10021100						
*	**Payroll**	$1,301,147	$1,239,496	$1,337,510	$36,363	2.79%
*	**Benefits**	$7,060	$3,800	$7,060	$0	0.00%
*	**Administrative Svcs**	$17,010	$17,853	$22,010	$5,000	29.39%
*	**Contractual Services**	$0	$24,356	$0	$0	---
*	**Maintenance & Repair**	$400	$200	$400	$0	0.00%
*	**Rentals**	$2,508	$1,926	$2,508	$0	0.00%
*	**Supplies**	$1,800	$1,594	$1,800	$0	0.00%
*	**Utilities**	$0	$1,119	$0	$0	---
**	**Police Administration**	**$1,329,925**	**$1,290,344**	**$1,371,288**	**$41,363**	**3.11%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Uniformed Operations Group 10021200						
*	**Payroll**	$10,179,041	$10,065,111	$10,809,486	$630,445	6.19%
*	**Benefits**	$164,300	$147,771	$172,325	$8,025	4.88%
*	**Administrative Svcs**	$44,185	$19,570	$51,435	$7,250	16.41%
*	**Contractual Services**	$161,109	$142,220	$161,109	$0	0.00%
*	**Maintenance & Repair**	$55,607	$51,717	$78,982	$23,375	42.04%
*	**Rentals**	$7,471	$7,026	$7,276	($195)	-2.61%
*	**Supplies**	$202,054	$189,738	$201,129	($925)	-0.46%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$23,688	$23,530	$25,008	$1,320	5.57%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Uniformed Operations Group**	**$10,837,455**	**$10,646,683**	**$11,506,750**	**$669,295**	**6.18%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Bureau Investigative Services 10021300						
*	**Payroll**	$2,000,988	$2,208,636	$2,224,151	$223,163	11.15%
*	**Benefits**	$28,060	$7,700	$28,580	$520	1.85%
*	**Administrative Svcs**	$1,280	$1,074	$1,280	$0	0.00%
*	**Contractual Services**	$3,300	$1,692	$3,300	$0	0.00%
*	**Maintenance & Repair**	$2,000	$1,289	$2,000	$0	0.00%
*	**Rentals**	$1,916	$1,498	$1,916	$0	0.00%
*	**Supplies**	$10,400	$13,305	$11,400	$1,000	9.62%
*	**Utilities**	$0	$1,275	$0	$0	---
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Bureau Investigative Services**	**$2,047,944**	**$2,236,469**	**$2,272,627**	**$224,683**	**10.97%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Police Operation Support Svcs 10021400						
*	**Payroll**	$704,423	$746,606	$718,012	$13,589	1.93%
*	**Benefits**	$5,000	$3,459	$5,000	$0	0.00%
*	**Administrative Svcs**	$155,385	$122,284	$163,085	$7,700	4.96%
*	**Contractual Services**	$8,800	$10,211	$10,300	$1,500	17.05%
*	**Maintenance & Repair**	$36,970	$31,435	$49,915	$12,945	35.01%
*	**Rentals**	$5,637	$5,300	$5,637	$0	0.00%
*	**Supplies**	$49,310	$42,287	$44,310	($5,000)	-10.14%
*	**Utilities**	$900	$1,680	$900	$0	0.00%
**	**Police Operation Support Svcs**	**$966,425**	**$963,262**	**$997,159**	**$30,734**	**3.18%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Security 10021800						
*	**Payroll**	$557,822	$471,517	$477,267	($80,555)	-14.44%
*	**Benefits**	$16,815	$1,886	$16,815	$0	0.00%
*	**Administrative Svcs**	$1,000	$0	$3,000	$2,000	200.00%
*	**Maintenance & Repair**	$700	$250	$950	$250	35.71%
*	**Rentals**	$1,401	$100	$1,401	$0	0.00%
*	**Supplies**	$3,000	$1,260	$4,000	$1,000	33.33%
**	**Jetport Security**	**$580,738**	**$475,013**	**$503,433**	**($77,305)**	**-13.31%**
****	**Police Department**	**$15,762,487**	**$15,611,771**	**$16,651,257**	**$888,770**	**5.64%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Fire Department 22						
10022000 Total REVENUE		$0	($1,623)	$0	$0	---
**	**Fire Department NET**	**$0**	**($1,623)**	**$0**	**$0**	**---**
***	**Fire**	**$0**	**($1,623)**	**$0**	**$0**	**---**
10022100 Total EXPENDITURE		$769,636	$814,013	$899,791	$130,155	16.91%
10022100 Total REVENUE		($103,785)	($103,785)	($103,785)	$0	0.00%
**	**Fire Administration NET**	**$665,851**	**$710,228**	**$796,006**	**$130,155**	**19.55%**
10022200 Total EXPENDITURE		$326,899	$347,809	$359,553	$32,654	9.99%
10022200 Total REVENUE		($34,921)	($34,921)	($34,921)	$0	0.00%
**	**Fire Code Enforce & Comm Svcs NET**	**$291,978**	**$312,888**	**$324,632**	**$32,654**	**11.18%**
10022300 Total EXPENDITURE		$15,878,547	$16,308,324	$16,492,965	$614,418	3.87%
10022300 Total REVENUE		($3,769,300)	($3,782,740)	($3,969,300)	($200,000)	5.31%
**	**Fire Field Operations NET**	**$12,109,247**	**$12,525,584**	**$12,523,665**	**$414,418**	**3.42%**
10022400 Total EXPENDITURE		$935,001	$943,696	$1,045,755	$110,754	11.85%
10022400 Total REVENUE		($134,250)	($134,250)	($134,250)	$0	0.00%
**	**Fire Operation Support Svcs NET**	**$800,751**	**$809,446**	**$911,505**	**$110,754**	**13.83%**
10022800 Total EXPENDITURE		$1,263,589	$1,101,953	$1,474,498	$210,909	16.69%
10022800 Total REVENUE		($1,263,589)	($1,101,953)	($1,474,498)	($210,909)	16.69%
**	**Air Rescue Station NET**	**$0**	**$0**	**$0**	**$0**	**---**
****	**Fire Department Net**	**$13,867,827**	**$14,356,523**	**$14,555,808**	**$687,981**	**4.96%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Fire Department 22						
*	**Payroll**	$16,685,619	$17,041,801	$17,398,041	$712,422	4.27%
*	**Benefits**	$260,910	$283,935	$276,604	$15,694	6.02%
*	**Administrative Svcs**	$288,883	$272,058	$366,993	$78,110	27.04%
*	**Contractual Services**	$152,919	$149,841	$189,173	$36,254	23.71%
*	**Maintenance & Repair**	$573,218	$561,548	$682,906	$109,688	19.14%
*	**Rentals**	$434,710	$434,710	$464,416	$29,706	6.83%
*	**Supplies**	$500,498	$504,995	$561,313	$60,815	12.15%
*	**Minor Capital Items**	$8,592	$8,592	$0	($8,592)	-100.00%
*	**Utilities**	$268,323	$258,315	$283,116	$14,793	5.51%
*	**Capital Outlay**	$0	$0	$50,000	$50,000	---
****	**Fire Department**	**$19,173,672**	**$19,515,795**	**$20,272,562**	**$1,098,890**	**5.73%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Fire Department 22						
Fire Administration 10022100						
*	**Payroll**	$706,148	$749,670	$830,588	$124,440	17.62%
*	**Benefits**	$1,600	$1,600	$1,600	$0	0.00%
*	**Administrative Svcs**	$19,058	$19,258	$23,073	$4,015	21.07%
*	**Contractual Services**	$2,150	$2,150	$2,350	$200	9.30%
*	**Maintenance & Repair**	$0	$675	$0	$0	---
*	**Rentals**	$8,160	$8,160	$8,160	$0	0.00%
*	**Supplies**	$30,300	$30,300	$31,800	$1,500	4.95%
*	**Utilities**	$2,220	$2,200	$2,220	$0	0.00%
**	**Fire Administration**	**$769,636**	**$814,013**	**$899,791**	**$130,155**	**16.91%**

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	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Fire Code Enforce & Comm Svcs 10022200						
*	**Payroll**	$305,793	$325,793	$335,732	$29,939	9.79%
*	**Benefits**	$0	$100	$0	$0	---
*	**Administrative Svcs**	$8,700	$9,200	$11,915	$3,215	36.95%
*	**Contractual Services**	$2,500	$2,500	$2,000	($500)	-20.00%
*	**Maintenance & Repair**	$0	$310	$0	$0	---
*	**Supplies**	$6,450	$6,450	$6,450	$0	0.00%
*	**Utilities**	$3,456	$3,456	$3,456	$0	0.00%
**	**Fire Code Enforce & Comm Svcs**	**$326,899**	**$347,809**	**$359,553**	**$32,654**	**9.99%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Fire Field Operations 10022300						
*	**Payroll**	$14,617,995	$14,984,622	$14,998,420	$380,425	2.60%
*	**Benefits**	$242,035	$272,035	$254,154	$12,119	5.01%
*	**Administrative Svcs**	$205,970	$222,525	$263,100	$57,130	27.74%
*	**Contractual Services**	$124,286	$124,286	$139,666	$15,380	12.37%
*	**Maintenance & Repair**	$297,175	$297,175	$342,875	$45,700	15.38%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$367,880	$384,475	$419,214	$51,334	13.95%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$23,206	$23,206	$25,536	$2,330	10.04%
*	**Capital Outlay**	$0	$0	$50,000	$50,000	---
**	**Fire Field Operations**	**$15,878,547**	**$16,308,324**	**$16,492,965**	**$614,418**	**3.87%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Fire Operation Support Svcs 10022400						
*	**Payroll**	$0	$0	$0	$0	---
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$1,075	$1,075	$1,075	$0	0.00%
*	**Contractual Services**	$20,205	$20,205	$22,005	$1,800	8.91%
*	**Maintenance & Repair**	$211,693	$220,388	$273,531	$61,838	29.21%
*	**Rentals**	$426,550	$426,550	$456,256	$29,706	6.96%
*	**Supplies**	$55,900	$55,900	$55,000	($900)	-1.61%
*	**Utilities**	$219,578	$219,578	$237,888	$18,310	8.34%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Fire Operation Support Svcs**	**$935,001**	**$943,696**	**$1,045,755**	**$110,754**	**11.85%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Air Rescue Station 10022800						
*	**Payroll**	$1,055,683	$981,716	$1,233,301	$177,618	16.82%
*	**Benefits**	$17,275	$10,200	$20,850	$3,575	20.69%
*	**Administrative Svcs**	$54,080	$20,000	$67,830	$13,750	25.43%
*	**Contractual Services**	$3,778	$700	$23,152	$19,374	512.81%
*	**Maintenance & Repair**	$64,350	$43,000	$66,500	$2,150	3.34%
*	**Supplies**	$39,968	$27,870	$48,849	$8,881	22.22%
*	**Minor Capital Items**	$8,592	$8,592	$0	($8,592)	-100.00%
*	**Utilities**	$19,863	$9,875	$14,016	($5,847)	-29.44%
**	**Air Rescue Station**	**$1,263,589**	**$1,101,953**	**$1,474,498**	**$210,909**	**16.69%**
****	**Fire Department**	**$19,173,672**	**$19,515,795**	**$20,272,562**	**$1,098,890**	**5.73%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Dispatch Services 23						
10023500 Total EXPENDITURE		$2,418,809	$3,196,492	$3,694,113	$1,275,304	52.72%
10023500 Total REVENUE		($1,127,544)	($1,127,544)	($1,791,996)	($664,452)	58.93%
**	**Dispatch Services NET**	**$1,291,265**	**$2,068,948**	**$1,902,117**	**$610,852**	**47.31%**
****	**Dispatch Services Net**	**$1,291,265**	**$2,068,948**	**$1,902,117**	**$610,852**	**47.31%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Dispatch Services 23						
*	**Payroll**	$2,307,362	$2,672,424	$3,248,972	$941,610	40.81%
*	**Benefits**	$13,100	$7,875	$13,100	$0	0.00%
*	**Administrative Svcs**	$11,925	$9,916	$12,275	$350	2.94%
*	**Contractual Services**	$19,910	$440,180	$349,686	$329,776	1656.33%
*	**Maintenance & Repair**	$12,431	$2,800	$12,530	$99	0.80%
*	**Rentals**	$666	$170	$810	$144	21.62%
*	**Supplies**	$21,375	$15,358	$23,500	$2,125	9.94%
*	**Minor Capital Items**	$15,000	$35,763	$15,000	$0	0.00%
*	**Utilities**	$17,040	$12,006	$18,240	$1,200	7.04%
*	**Capital Outlay**	$0	$0	$0	$0	---
****	**Dispatch Services**	**$2,418,809**	**$3,196,492**	**$3,694,113**	**$1,275,304**	**52.72%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Dept of Planning & Development 24					
10024100 Total EXPENDITURE	$255,084	$254,334	$282,684	$27,600	10.82%
10024100 Total REVENUE	($30,000)	($30,000)	($30,000)	$0	0.00%
** **Planning & Development Admin NET**	**$225,084**	**$224,334**	**$252,684**	**$27,600**	**12.26%**
10024200 Total EXPENDITURE	$1,316,183	$1,533,936	$1,616,527	$300,344	22.82%
10024200 Total REVENUE	($653,322)	($935,233)	($825,350)	($172,028)	26.33%
** **Planning NET**	**$662,861**	**$598,703**	**$791,177**	**$128,316**	**19.36%**
**** **Dept of Planning & Development Net**	**$887,945**	**$823,037**	**$1,043,861**	**$155,916**	**17.56%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **Dept of Planning & Development 24**						
*	**Payroll**	$1,265,757	$1,212,407	$1,358,827	$93,070	7.35%
*	**Benefits**	$1,950	$1,400	$3,100	$1,150	58.97%
*	**Administrative Svcs**	$17,650	$14,700	$28,600	$10,950	62.04%
*	**Contractual Services**	$203,115	$478,168	$413,800	$210,685	103.73%
*	**Maintenance & Repair**	$48,060	$54,634	$46,200	($1,860)	-3.87%
*	**Rentals**	$14,839	$9,500	$9,000	($5,839)	-39.35%
*	**Supplies**	$18,696	$16,261	$38,700	$20,004	106.99%
*	**Utilities**	$1,200	$1,200	$984	($216)	-18.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
****	**Dept of Planning & Development**	**$1,571,267**	**$1,788,270**	**$1,899,211**	**$327,944**	**20.87%**

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ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Dept of Planning & Development 24						
Planning & Development Admin 10024100						
*	**Payroll**	$248,534	$248,884	$264,634	$16,100	6.48%
*	**Benefits**	$1,100	$1,100	$1,800	$700	63.64%
*	**Administrative Svcs**	$4,700	$3,600	$8,000	$3,300	70.21%
*	**Contractual Services**	$250	$250	$500	$250	100.00%
*	**Maintenance & Repair**	$0	$0	$1,500	$1,500	---
*	**Supplies**	$500	$500	$6,250	$5,750	1150.00%
**	**Planning & Development Admin**	**$255,084**	**$254,334**	**$282,684**	**$27,600**	**10.82%**

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	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Planning 10024200						
*	**Payroll**	$1,017,223	$963,523	$1,094,193	$76,970	7.57%
*	**Benefits**	$850	$300	$1,300	$450	52.94%
*	**Administrative Svcs**	$12,950	$11,100	$20,600	$7,650	59.07%
*	**Contractual Services**	$202,865	$477,918	$413,300	$210,435	103.73%
*	**Maintenance & Repair**	$48,060	$54,634	$44,700	($3,360)	-6.99%
*	**Rentals**	$14,839	$9,500	$9,000	($5,839)	-39.35%
*	**Supplies**	$18,196	$15,761	$32,450	$14,254	78.33%
*	**Utilities**	$1,200	$1,200	$984	($216)	-18.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Planning**	**$1,316,183**	**$1,533,936**	**$1,616,527**	**$300,344**	**22.82%**
****	**Dept of Planning & Development**	**$1,571,267**	**$1,788,270**	**$1,899,211**	**$327,944**	**20.87%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Permitting & Inspections 25						
10025100 Total EXPENDITURE		$193,366	$204,031	$206,737	$13,371	6.91%
**	**Permitting & Inspections Admin NET**	**$193,366**	**$204,031**	**$206,737**	**$13,371**	**6.91%**
10025200 Total EXPENDITURE		$1,254,118	$1,256,080	$1,381,204	$127,086	10.13%
10025200 Total REVENUE		($2,860,500)	($3,136,000)	($2,920,700)	($60,200)	2.10%
**	**Inspections NET**	**($1,606,382)**	**($1,879,920)**	**($1,539,496)**	**$66,886**	**4.16%**
10025300 Total EXPENDITURE		$653,111	$653,242	$824,333	$171,222	26.22%
10025300 Total REVENUE		($908,428)	($919,478)	($919,478)	($11,050)	1.22%
**	**Housing Safety NET**	**($255,317)**	**($266,236)**	**($95,145)**	**$160,172**	**62.73%**
10025400 Total EXPENDITURE		$356,150	$361,309	$372,004	$15,854	4.45%
10025400 Total REVENUE		($1,513,661)	($1,534,161)	($1,672,334)	($158,673)	10.48%
**	**Business Licensing NET**	**($1,157,511)**	**($1,172,852)**	**($1,300,330)**	**($142,819)**	**-12.34%**
****	**Permitting & Inspections Net**	**($2,825,844)**	**($3,114,977)**	**($2,728,234)**	**$97,610**	**3.45%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Permitting & Inspections 25						
*	**Payroll**	$2,254,214	$2,277,750	$2,555,682	$301,468	13.37%
*	**Benefits**	$14,050	$13,450	$16,950	$2,900	20.64%
*	**Administrative Svcs**	$22,780	$22,505	$30,825	$8,045	35.32%
*	**Contractual Services**	$89,819	$92,643	$99,485	$9,666	10.76%
*	**Maintenance & Repair**	$23,184	$14,796	$6,773	($16,411)	-70.79%
*	**Rentals**	$4,368	$4,368	$4,368	$0	0.00%
*	**Supplies**	$41,430	$42,250	$61,855	$20,425	49.30%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$6,900	$6,900	$8,340	$1,440	20.87%
*	**Capital Outlay**	$0	$0	$0	$0	---
****	**Permitting & Inspections**	**$2,456,745**	**$2,474,662**	**$2,784,278**	**$327,533**	**13.33%**

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	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Permitting & Inspections 25						
Permitting & Inspections Admin 10025100						
*	**Payroll**	$185,935	$197,000	$201,166	$15,231	8.19%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$600	$725	$1,100	$500	83.33%
*	**Contractual Services**	$200	$200	$200	$0	0.00%
*	**Maintenance & Repair**	$1,946	$1,946	$811	($1,135)	-58.32%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$4,025	$3,500	$2,800	($1,225)	-30.43%
*	**Utilities**	$660	$660	$660	$0	0.00%
**	**Permitting & Inspections Admin**	**$193,366**	**$204,031**	**$206,737**	**$13,371**	**6.91%**

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	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Inspections 10025200						
*	**Payroll**	$1,171,796	$1,175,300	$1,302,033	$130,237	11.11%
*	**Benefits**	$6,600	$6,000	$7,200	$600	9.09%
*	**Administrative Svcs**	$17,200	$17,200	$22,470	$5,270	30.64%
*	**Contractual Services**	$12,000	$13,200	$14,500	$2,500	20.83%
*	**Maintenance & Repair**	$13,242	$9,500	$3,601	($9,641)	-72.81%
*	**Rentals**	$1,800	$1,800	$1,800	$0	0.00%
*	**Supplies**	$27,700	$29,300	$25,700	($2,000)	-7.22%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$3,780	$3,780	$3,900	$120	3.17%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Inspections**	**$1,254,118**	**$1,256,080**	**$1,381,204**	**$127,086**	**10.13%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Housing Safety 10025300						
*	**Payroll**	$590,947	$593,300	$739,718	$148,771	25.18%
*	**Benefits**	$4,800	$4,800	$6,300	$1,500	31.25%
*	**Administrative Svcs**	$3,725	$3,325	$5,850	$2,125	57.05%
*	**Contractual Services**	$42,399	$44,323	$46,960	$4,561	10.76%
*	**Maintenance & Repair**	$6,346	$2,600	$1,741	($4,605)	-72.57%
*	**Rentals**	$504	$504	$504	$0	0.00%
*	**Supplies**	$3,250	$3,250	$20,800	$17,550	540.00%
*	**Utilities**	$1,140	$1,140	$2,460	$1,320	115.79%
**	**Housing Safety**	**$653,111**	**$653,242**	**$824,333**	**$171,222**	**26.22%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Business Licensing 10025400						
*	**Payroll**	$305,536	$312,150	$312,765	$7,229	2.37%
*	**Benefits**	$2,650	$2,650	$3,450	$800	30.19%
*	**Administrative Svcs**	$1,255	$1,255	$1,405	$150	11.95%
*	**Contractual Services**	$35,220	$34,920	$37,825	$2,605	7.40%
*	**Maintenance & Repair**	$1,650	$750	$620	($1,030)	-62.42%
*	**Rentals**	$2,064	$2,064	$2,064	$0	0.00%
*	**Supplies**	$6,455	$6,200	$12,555	$6,100	94.50%
*	**Utilities**	$1,320	$1,320	$1,320	$0	0.00%
**	**Business Licensing**	**$356,150**	**$361,309**	**$372,004**	**$15,854**	**4.45%**
****	**Permitting & Inspections**	**$2,456,745**	**$2,474,662**	**$2,784,278**	**$327,533**	**13.33%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Information Technology 29						
10029100	Total EXPENDITURE	$2,892,962	$0	$3,212,243	$319,281	11.04%
10029100	Total REVENUE	($322,599)	$0	($380,407)	($57,808)	17.92%
**	**Information Technology NET**	**$2,570,363**	**$0**	**$2,831,836**	**$261,473**	**10.17%**
****	**Information Technology Net**	**$2,570,363**	**$0**	**$2,831,836**	**$261,473**	**10.17%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Information Technology 29						
*	**Payroll**	$1,342,829	$0	$1,560,349	$217,520	16.20%
*	**Benefits**	$1,800	$0	$1,800	$0	0.00%
*	**Administrative Svcs**	$2,650	$0	$21,073	$18,423	695.21%
*	**Contractual Services**	$211,435	$0	$132,895	($78,540)	-37.15%
*	**Maintenance & Repair**	$966,189	$0	$1,035,701	$69,512	7.19%
*	**Rentals**	$12,000	$0	$6,100	($5,900)	-49.17%
*	**Supplies**	$31,000	$0	$104,040	$73,040	235.61%
*	**Utilities**	$325,059	$0	$350,285	$25,226	7.76%
*	**Capital Outlay**	$0	$0	$0	$0	---
****	**Information Technology**	**$2,892,962**	**$0**	**$3,212,243**	**$319,281**	**11.04%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Public Works 31					
10031100 Total EXPENDITURE	$787,173	$689,730	$830,122	$42,949	5.46%
10031100 Total REVENUE	($339,183)	($339,183)	($351,601)	($12,418)	3.66%
** **Public Works Administration NET**	**$447,990**	**$350,547**	**$478,521**	**$30,531**	**6.82%**
10031202 Total EXPENDITURE	$1,906,294	$1,805,650	$1,948,821	$42,527	2.23%
10031202 Total REVENUE	($2,000)	($1,200)	($2,000)	$0	0.00%
** **Districting NET**	**$1,904,294**	**$1,804,450**	**$1,946,821**	**$42,527**	**2.23%**
10031203 Total EXPENDITURE	$2,807,094	$2,828,812	$3,055,233	$248,139	8.84%
10031203 Total REVENUE	($2,405,293)	($2,369,143)	($2,500,125)	($94,832)	3.94%
** **Solid Waste NET**	**$401,801**	**$459,669**	**$555,108**	**$153,307**	**38.15%**
10031204 Total EXPENDITURE	$199,907	$207,175	$214,763	$14,856	7.43%
10031204 Total REVENUE	($71,989)	($76,750)	($77,329)	($5,340)	7.42%
** **Communications NET**	**$127,918**	**$130,425**	**$137,434**	**$9,516**	**7.44%**
10031205 Total EXPENDITURE	$411,055	$429,175	$474,349	$63,294	15.40%
10031205 Total REVENUE	($411,055)	($411,055)	($474,349)	($63,294)	15.40%
** **Portland Downtown District NET**	**$0**	**$18,120**	**$0**	**$0**	**---**
10031206 Total EXPENDITURE	$1,504,853	$1,074,736	$1,450,785	($54,068)	-3.59%
10031206 Total REVENUE	($106,450)	($96,200)	($104,402)	$2,048	-1.92%
** **Winter Operations NET**	**$1,398,403**	**$978,536**	**$1,346,383**	**($52,020)**	**-3.72%**
10031207 Total EXPENDITURE	$823,097	$948,298	$956,062	$132,965	16.15%
10031207 Total REVENUE	$0	$0	$0	$0	---
** **Island Services NET**	**$823,097**	**$948,298**	**$956,062**	**$132,965**	**16.15%**
10031208 Total EXPENDITURE	$1,667,028	$1,431,187	$1,758,878	$91,850	5.51%
10031208 Total REVENUE	($10,450)	($5,350)	($6,450)	$4,000	-38.28%
** **Traffic & Transportation Ops NET**	**$1,656,578**	**$1,425,837**	**$1,752,428**	**$95,850**	**5.79%**
*** **PW Operations**	**$6,312,091**	**$5,765,335**	**$6,694,236**	**$382,145**	**6.05%**
10031302 Total EXPENDITURE	$484,194	$490,460	$511,808	$27,614	5.70%
10031302 Total REVENUE	($1,286,868)	($1,718,000)	($1,296,424)	($9,556)	0.74%
** **Transportation Engineering NET**	**($802,674)**	**($1,227,540)**	**($784,616)**	**$18,058**	**2.25%**
10031303 Total EXPENDITURE	$1,346,075	$1,278,764	$1,392,734	$46,659	3.47%
10031303 Total REVENUE	($998,057)	($1,000,728)	($1,132,983)	($134,926)	13.52%

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
**	**Engineering NET**	**$348,018**	**$278,036**	**$259,751**	**($88,267)**	**-25.36%**
***	**PW Engineering Division**	**($454,656)**	**($949,504)**	**($524,865)**	**($70,209)**	**-15.44%**
10031400	Total EXPENDITURE	$4,376,633	$4,326,550	$4,482,128	$105,495	2.41%
10031400	Total REVENUE	($265,489)	($289,496)	($269,988)	($4,499)	1.69%
**	**Fleet Services NET**	**$4,111,144**	**$4,037,054**	**$4,212,140**	**$100,996**	**2.46%**
****	**Public Works Net**	**$10,416,569**	**$9,203,432**	**$10,860,032**	**$443,463**	**4.26%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Public Works 31						
*	**Payroll**	$8,923,143	$8,348,462	$9,427,685	$504,542	5.65%
*	**Benefits**	$72,148	$89,315	$77,840	$5,692	7.89%
*	**Administrative Svcs**	$119,062	$84,542	$95,302	($23,760)	-19.96%
*	**Contractual Services**	$2,487,265	$2,481,405	$2,615,676	$128,411	5.16%
*	**Maintenance & Repair**	$1,505,767	$1,527,467	$1,585,637	$79,870	5.30%
*	**Rentals**	$500,080	$372,335	$504,340	$4,260	0.85%
*	**Supplies**	$2,007,772	$2,032,085	$2,147,091	$139,319	6.94%
*	**Minor Capital Items**	$50,348	$41,250	$94,188	$43,840	87.07%
*	**Utilities**	$471,316	$326,496	$467,924	($3,392)	-0.72%
*	**Capital Outlay**	$176,502	$207,180	$60,000	($116,502)	-66.01%
****	**Public Works**	**$16,313,403**	**$15,510,537**	**$17,075,683**	**$762,280**	**4.67%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Works 31						
Public Works Administration 10031100						
*	**Payroll**	$722,621	$632,255	$760,842	$38,221	5.29%
*	**Benefits**	$1,920	$850	$1,400	($520)	-27.08%
*	**Administrative Svcs**	$11,310	$8,050	$12,410	$1,100	9.73%
*	**Contractual Services**	$3,750	$1,675	$3,600	($150)	-4.00%
*	**Maintenance & Repair**	$30,390	$29,450	$32,040	$1,650	5.43%
*	**Rentals**	$3,000	$2,200	$3,000	$0	0.00%
*	**Supplies**	$13,750	$14,150	$15,450	$1,700	12.36%
*	**Utilities**	$432	$1,100	$1,380	$948	219.44%
**	**Public Works Administration**	**$787,173**	**$689,730**	**$830,122**	**$42,949**	**5.46%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Districting 10031202						
*	**Payroll**	$1,656,699	$1,540,500	$1,693,553	$36,854	2.22%
*	**Benefits**	$11,270	$22,100	$11,110	($160)	-1.42%
*	**Administrative Svcs**	$13,320	$13,750	$9,850	($3,470)	-26.05%
*	**Contractual Services**	$60,430	$70,850	$59,783	($647)	-1.07%
*	**Maintenance & Repair**	$3,050	$2,850	$2,500	($550)	-18.03%
*	**Rentals**	$14,500	$16,500	$14,500	$0	0.00%
*	**Supplies**	$142,825	$136,000	$153,325	$10,500	7.35%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$4,200	$3,100	$4,200	$0	0.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Districting**	**$1,906,294**	**$1,805,650**	**$1,948,821**	**$42,527**	**2.23%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Solid Waste 10031203						
*	**Payroll**	$1,037,137	$1,020,000	$1,105,248	$68,111	6.57%
*	**Benefits**	$9,860	$10,100	$14,700	$4,840	49.09%
*	**Administrative Svcs**	$16,587	$12,392	$5,867	($10,720)	-64.63%
*	**Contractual Services**	$1,722,230	$1,764,690	$1,898,238	$176,008	10.22%
*	**Maintenance & Repair**	$5,280	$5,280	$10,960	$5,680	107.58%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$11,200	$11,550	$19,020	$7,820	69.82%
*	**Utilities**	$4,800	$4,800	$1,200	($3,600)	-75.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Solid Waste**	**$2,807,094**	**$2,828,812**	**$3,055,233**	**$248,139**	**8.84%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Communications 10031204						
*	**Payroll**	$184,532	$192,100	$197,598	$13,066	7.08%
*	**Benefits**	$1,125	$1,125	$1,125	$0	0.00%
*	**Administrative Svcs**	$100	$100	$100	$0	0.00%
*	**Contractual Services**	$7,000	$7,500	$8,000	$1,000	14.29%
*	**Maintenance & Repair**	$500	$500	$500	$0	0.00%
*	**Rentals**	$1,100	$700	$1,340	$240	21.82%
*	**Supplies**	$5,550	$5,150	$6,100	$550	9.91%
**	**Communications**	**$199,907**	**$207,175**	**$214,763**	**$14,856**	**7.43%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Portland Downtown District 10031205						
*	**Payroll**	$387,355	$353,000	$422,239	$34,884	9.01%
*	**Benefits**	$3,450	$9,900	$3,450	$0	0.00%
*	**Administrative Svcs**	$390	$250	$400	$10	2.56%
*	**Contractual Services**	$300	$50,325	$20,400	$20,100	6700.00%
*	**Maintenance & Repair**	$300	$300	$300	$0	0.00%
*	**Rentals**	$360	$200	$360	$0	0.00%
*	**Supplies**	$14,900	$14,200	$18,600	$3,700	24.83%
*	**Minor Capital Items**	$0	$0	$6,600	$6,600	---
*	**Utilities**	$4,000	$1,000	$2,000	($2,000)	-50.00%
**	**Portland Downtown District**	**$411,055**	**$429,175**	**$474,349**	**$63,294**	**15.40%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Winter Operations 10031206						
*	**Payroll**	$435,396	$263,500	$426,634	($8,762)	-2.01%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$15,600	$12,500	$4,900	($10,700)	-68.59%
*	**Contractual Services**	$145,265	$51,500	$32,265	($113,000)	-77.79%
*	**Maintenance & Repair**	$5,000	$2,500	$5,000	$0	0.00%
*	**Rentals**	$447,500	$300,000	$447,500	$0	0.00%
*	**Supplies**	$454,856	$443,500	$533,250	$78,394	17.23%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$1,236	$1,236	$1,236	$0	0.00%
**	**Winter Operations**	**$1,504,853**	**$1,074,736**	**$1,450,785**	**($54,068)**	**-3.59%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Island Services 10031207						
*	**Payroll**	$561,192	$601,000	$600,474	$39,282	7.00%
*	**Benefits**	$4,935	$3,800	$5,645	$710	14.39%
*	**Administrative Svcs**	$6,700	$4,700	$1,100	($5,600)	-83.58%
*	**Contractual Services**	$169,070	$170,520	$211,270	$42,200	24.96%
*	**Maintenance & Repair**	$6,500	$6,500	$7,500	$1,000	15.38%
*	**Rentals**	$20,200	$25,000	$25,000	$4,800	23.76%
*	**Supplies**	$30,450	$82,050	$67,200	$36,750	120.69%
*	**Minor Capital Items**	$11,250	$11,250	$25,013	$13,763	122.34%
*	**Utilities**	$12,800	$12,800	$12,860	$60	0.47%
*	**Capital Outlay**	$0	$30,678	$0	$0	---
**	**Island Services**	**$823,097**	**$948,298**	**$956,062**	**$132,965**	**16.15%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Traffic & Transportation Ops 10031208						
*	**Payroll**	$585,291	$504,387	$615,646	$30,355	5.19%
*	**Benefits**	$4,390	$3,580	$4,870	$480	10.93%
*	**Administrative Svcs**	$6,565	$4,250	$8,605	$2,040	31.07%
*	**Contractual Services**	$335,415	$335,415	$335,415	$0	0.00%
*	**Maintenance & Repair**	$90,087	$90,087	$130,087	$40,000	44.40%
*	**Rentals**	$780	$500	$780	$0	0.00%
*	**Supplies**	$148,256	$147,466	$152,256	$4,000	2.70%
*	**Minor Capital Items**	$39,098	$30,000	$50,575	$11,477	29.35%
*	**Utilities**	$440,644	$299,000	$440,644	$0	0.00%
*	**Capital Outlay**	$16,502	$16,502	$20,000	$3,498	21.20%
**	**Traffic & Transportation Ops**	**$1,667,028**	**$1,431,187**	**$1,758,878**	**$91,850**	**5.51%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Transportation Engineering 10031302						
*	**Payroll**	$429,144	$443,570	$448,863	$19,719	4.59%
*	**Benefits**	$3,160	$2,760	$3,160	$0	0.00%
*	**Administrative Svcs**	$11,190	$8,000	$13,085	$1,895	16.93%
*	**Contractual Services**	$12,950	$10,475	$15,850	$2,900	22.39%
*	**Maintenance & Repair**	$20,000	$20,000	$20,000	$0	0.00%
*	**Rentals**	$0	$5	$0	$0	---
*	**Supplies**	$7,750	$5,650	$10,850	$3,100	40.00%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$0	$0	$0	$0	---
**	**Transportation Engineering**	**$484,194**	**$490,460**	**$511,808**	**$27,614**	**5.70%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Engineering 10031303						
*	**Payroll**	$1,282,381	$1,233,150	$1,323,045	$40,664	3.17%
*	**Benefits**	$2,580	$1,600	$2,580	$0	0.00%
*	**Administrative Svcs**	$9,750	$7,800	$14,035	$4,285	43.95%
*	**Contractual Services**	$28,300	$16,800	$28,300	$0	0.00%
*	**Maintenance & Repair**	$5,560	$3,900	$5,650	$90	1.62%
*	**Rentals**	$1,560	$750	$780	($780)	-50.00%
*	**Supplies**	$14,900	$13,464	$16,100	$1,200	8.05%
*	**Utilities**	$1,044	$1,300	$2,244	$1,200	114.94%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Engineering**	**$1,346,075**	**$1,278,764**	**$1,392,734**	**$46,659**	**3.47%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Fleet Services 10031400						
*	**Payroll**	$1,641,395	$1,565,000	$1,833,543	$192,148	11.71%
*	**Benefits**	$29,458	$33,500	$29,800	$342	1.16%
*	**Administrative Svcs**	$27,550	$12,750	$24,950	($2,600)	-9.44%
*	**Contractual Services**	$2,555	$1,655	$2,555	$0	0.00%
*	**Maintenance & Repair**	$1,339,100	$1,366,100	$1,371,100	$32,000	2.39%
*	**Rentals**	$11,080	$26,480	$11,080	$0	0.00%
*	**Supplies**	$1,163,335	$1,158,905	$1,154,940	($8,395)	-0.72%
*	**Minor Capital Items**	$0	$0	$12,000	$12,000	---
*	**Utilities**	$2,160	$2,160	$2,160	$0	0.00%
*	**Capital Outlay**	$160,000	$160,000	$40,000	($120,000)	-75.00%
**	**Fleet Services**	**$4,376,633**	**$4,326,550**	**$4,482,128**	**$105,495**	**2.41%**
****	**Public Works**	**$16,313,403**	**$15,510,537**	**$17,075,683**	**$762,280**	**4.67%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Parks, Rec & Facilities 33						
10033100 Total EXPENDITURE		$514,589	$510,551	$528,648	$14,059	2.73%
**	**Parks Rec & Fac Administration NET**	**$514,589**	**$510,551**	**$528,648**	**$14,059**	**2.73%**
10033202 Total EXPENDITURE		$1,057,088	$987,659	$1,199,129	$142,041	13.44%
10033202 Total REVENUE		($167,605)	($142,571)	($154,005)	$13,600	-8.11%
**	**Parks NET**	**$889,483**	**$845,088**	**$1,045,124**	**$155,641**	**17.50%**
10033203 Total EXPENDITURE		$834,291	$884,881	$883,527	$49,236	5.90%
10033203 Total REVENUE		($9,900)	($9,900)	($12,000)	($2,100)	21.21%
**	**Forestry NET**	**$824,391**	**$874,981**	**$871,527**	**$47,136**	**5.72%**
10033204 Total EXPENDITURE		$942,489	$1,034,417	$1,031,807	$89,318	9.48%
10033204 Total REVENUE		($442,695)	($499,497)	($517,350)	($74,655)	16.86%
**	**Athletic Facilities NET**	**$499,794**	**$534,920**	**$514,457**	**$14,663**	**2.93%**
10033205 Total EXPENDITURE		$785,723	$613,022	$696,000	($89,723)	-11.42%
10033205 Total REVENUE		($876,224)	($667,976)	($778,389)	$97,835	-11.17%
**	**Cemeteries NET**	**($90,501)**	**($54,954)**	**($82,389)**	**$8,112**	**8.96%**
***	**Parks Division**	**$2,123,167**	**$2,200,035**	**$2,348,719**	**$225,552**	**10.62%**
10033302 Total EXPENDITURE		$1,809,159	$1,768,855	$1,859,046	$49,887	2.76%
10033302 Total REVENUE		($1,865,098)	($1,795,192)	($1,991,872)	($126,774)	6.80%
**	**Recreation NET**	**($55,939)**	**($26,337)**	**($132,826)**	**($76,887)**	**-137.45%**
10033303 Total EXPENDITURE		$536,670	$535,686	$564,029	$27,359	5.10%
10033303 Total REVENUE		($243,981)	($273,382)	($318,714)	($74,733)	30.63%
**	**Aquatics NET**	**$292,689**	**$262,304**	**$245,315**	**($47,374)**	**-16.19%**
10033304 Total EXPENDITURE		$1,050,902	$1,126,198	$1,186,340	$135,438	12.89%
10033304 Total REVENUE		($1,532,850)	($1,668,606)	($1,851,500)	($318,650)	20.79%
**	**Riverside Golf Course NET**	**($481,948)**	**($542,408)**	**($665,160)**	**($183,212)**	**-38.01%**
10033305 Total EXPENDITURE		$29,660	$33,998	$32,960	$3,300	11.13%
10033305 Total REVENUE		($32,260)	($32,260)	($32,960)	($700)	2.17%
**	**Golf Course Restaurant NET**	**($2,600)**	**$1,738**	**$0**	**$2,600**	**100.00%**
10033306 Total EXPENDITURE		$531,153	$567,674	$570,647	$39,494	7.44%
10033306 Total REVENUE		($546,225)	($572,750)	($596,050)	($49,825)	9.12%
**	**Ice Arena NET**	**($15,072)**	**($5,076)**	**($25,403)**	**($10,331)**	**-68.54%**
***	**Recreation Division**	**($262,870)**	**($309,779)**	**($578,074)**	**($315,204)**	**-119.91%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
10033401	Total EXPENDITURE	$924,265	$996,846	$1,038,567	$114,302	12.37%
10033401	Total REVENUE	($742,550)	($800,440)	($745,370)	($2,820)	0.38%
**	**Public Assemblies Admin NET**	**$181,715**	**$196,406**	**$293,197**	**$111,482**	**61.35%**
10033402	Total EXPENDITURE	$532,466	$582,621	$583,436	$50,970	9.57%
10033402	Total REVENUE	($507,500)	($500,000)	($511,000)	($3,500)	0.69%
**	**Concessions NET**	**$24,966**	**$82,621**	**$72,436**	**$47,470**	**190.14%**
10033404	Total EXPENDITURE	$1,003,164	$976,314	$1,031,921	$28,757	2.87%
**	**Custodial Services NET**	**$1,003,164**	**$976,314**	**$1,031,921**	**$28,757**	**2.87%**
10033405	Total EXPENDITURE	$147,514	$206,116	$221,519	$74,005	50.17%
10033405	Total REVENUE	($571,425)	($651,025)	($646,000)	($74,575)	13.05%
**	**Merrill Auditorium NET**	**($423,911)**	**($444,909)**	**($424,481)**	**($570)**	**-0.13%**
***	**Public Assemblies**	**$785,934**	**$810,432**	**$973,073**	**$187,139**	**23.81%**
****	**Parks, Rec & Facilities Net**	**$3,160,820**	**$3,211,239**	**$3,272,366**	**$111,546**	**3.53%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **Parks, Rec & Facilities 33**						
*	**Payroll**	$8,017,221	$7,867,033	$8,480,935	$463,714	5.78%
*	**Benefits**	$63,502	$76,130	$66,492	$2,990	4.71%
*	**Administrative Svcs**	$102,535	$100,621	$108,770	$6,235	6.08%
*	**Contractual Services**	$561,423	$708,522	$735,762	$174,339	31.05%
*	**Maintenance & Repair**	$233,295	$217,224	$199,106	($34,189)	-14.65%
*	**Rentals**	$267,689	$301,537	$288,393	$20,704	7.73%
*	**Supplies**	$943,466	$1,050,438	$1,045,208	$101,742	10.78%
*	**Minor Capital Items**	$21,900	$27,741	$19,400	($2,500)	-11.42%
*	**Utilities**	$452,364	$448,417	$459,210	$6,846	1.51%
*	**Capital Outlay**	$35,738	$27,175	$24,300	($11,438)	-32.01%
****	**Parks, Rec & Facilities**	**$10,699,133**	**$10,824,838**	**$11,427,576**	**$728,443**	**6.81%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Parks, Rec & Facilities 33						
Parks Rec & Fac Administration 10033100						
*	**Payroll**	$435,371	$422,149	$458,535	$23,164	5.32%
*	**Benefits**	$1,200	$877	$1,200	$0	0.00%
*	**Administrative Svcs**	$23,490	$24,215	$27,990	$4,500	19.16%
*	**Contractual Services**	$9,100	$13,249	$7,150	($1,950)	-21.43%
*	**Maintenance & Repair**	$19,640	$26,284	$14,741	($4,899)	-24.94%
*	**Rentals**	$4,800	$2,476	$2,520	($2,280)	-47.50%
*	**Supplies**	$19,500	$19,796	$15,000	($4,500)	-23.08%
*	**Utilities**	$1,488	$1,505	$1,512	$24	1.61%
**	**Parks Rec & Fac Administration**	**$514,589**	**$510,551**	**$528,648**	**$14,059**	**2.73%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Parks 10033202						
*	**Payroll**	$783,263	$703,988	$917,113	$133,850	17.09%
*	**Benefits**	$11,820	$10,163	$13,220	$1,400	11.84%
*	**Administrative Svcs**	$11,025	$8,745	$4,025	($7,000)	-63.49%
*	**Contractual Services**	$69,700	$87,502	$79,700	$10,000	14.35%
*	**Maintenance & Repair**	$5,691	$4,339	$3,811	($1,880)	-33.03%
*	**Rentals**	$24,000	$28,863	$24,000	$0	0.00%
*	**Supplies**	$75,809	$81,748	$81,000	$5,191	6.85%
*	**Minor Capital Items**	$7,500	$6,000	$7,500	$0	0.00%
*	**Utilities**	$68,280	$56,311	$68,760	$480	0.70%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Parks**	**$1,057,088**	**$987,659**	**$1,199,129**	**$142,041**	**13.44%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Forestry 10033203						
*	**Payroll**	$680,861	$635,684	$715,597	$34,736	5.10%
*	**Benefits**	$8,335	$17,074	$8,335	$0	0.00%
*	**Administrative Svcs**	$9,005	$16,946	$5,505	($3,500)	-38.87%
*	**Contractual Services**	$87,300	$141,937	$107,300	$20,000	22.91%
*	**Maintenance & Repair**	$1,700	$1,500	$1,700	$0	0.00%
*	**Supplies**	$44,690	$62,312	$42,690	($2,000)	-4.48%
*	**Minor Capital Items**	$0	$7,386	$0	$0	---
*	**Utilities**	$2,400	$2,042	$2,400	$0	0.00%
**	**Forestry**	**$834,291**	**$884,881**	**$883,527**	**$49,236**	**5.90%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Athletic Facilities 10033204						
*	**Payroll**	$634,716	$656,120	$685,394	$50,678	7.98%
*	**Benefits**	$7,680	$6,872	$7,680	$0	0.00%
*	**Administrative Svcs**	$7,200	$4,797	$3,700	($3,500)	-48.61%
*	**Contractual Services**	$17,750	$25,731	$17,750	$0	0.00%
*	**Maintenance & Repair**	$25,000	$14,782	$23,000	($2,000)	-8.00%
*	**Rentals**	$44,484	$82,956	$73,284	$28,800	64.74%
*	**Supplies**	$136,299	$156,504	$144,799	$8,500	6.24%
*	**Minor Capital Items**	$9,400	$13,000	$9,400	$0	0.00%
*	**Utilities**	$59,960	$73,655	$66,800	$6,840	11.41%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Athletic Facilities**	**$942,489**	**$1,034,417**	**$1,031,807**	**$89,318**	**9.48%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Cemeteries 10033205						
*	**Payroll**	$587,250	$486,267	$485,417	($101,833)	-17.34%
*	**Benefits**	$4,692	$2,332	$4,092	($600)	-12.79%
*	**Administrative Svcs**	$4,880	$630	$5,780	$900	18.44%
*	**Contractual Services**	$26,672	$43,367	$97,372	$70,700	265.07%
*	**Maintenance & Repair**	$54,090	$19,300	$16,620	($37,470)	-69.27%
*	**Rentals**	$12,350	$11,506	$7,350	($5,000)	-40.49%
*	**Supplies**	$59,325	$29,492	$57,925	($1,400)	-2.36%
*	**Minor Capital Items**	$5,000	$1,355	$2,500	($2,500)	-50.00%
*	**Utilities**	$7,464	$3,336	$7,944	$480	6.43%
*	**Capital Outlay**	$24,000	$15,437	$11,000	($13,000)	-54.17%
**	**Cemeteries**	**$785,723**	**$613,022**	**$696,000**	**($89,723)**	**-11.42%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Recreation 10033302						
*	**Payroll**	$1,499,499	$1,469,470	$1,530,811	$31,312	2.09%
*	**Benefits**	$7,005	$6,325	$7,605	$600	8.57%
*	**Administrative Svcs**	$22,970	$19,931	$25,010	$2,040	8.88%
*	**Contractual Services**	$149,615	$147,926	$166,100	$16,485	11.02%
*	**Maintenance & Repair**	$10,500	$10,062	$10,811	$311	2.96%
*	**Rentals**	$51,800	$46,060	$50,860	($940)	-1.81%
*	**Supplies**	$48,490	$58,013	$55,255	$6,765	13.95%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$19,280	$11,068	$12,594	($6,686)	-34.68%
**	**Recreation**	**$1,809,159**	**$1,768,855**	**$1,859,046**	**$49,887**	**2.76%**

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	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Aquatics 10033303						
*	**Payroll**	$425,755	$425,542	$440,639	$14,884	3.50%
*	**Benefits**	$2,360	$2,300	$2,360	$0	0.00%
*	**Administrative Svcs**	$2,705	$3,287	$3,880	$1,175	43.44%
*	**Contractual Services**	$42,700	$44,900	$47,500	$4,800	11.24%
*	**Maintenance & Repair**	$3,100	$3,100	$3,800	$700	22.58%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$37,700	$37,682	$43,500	$5,800	15.38%
*	**Utilities**	$22,350	$18,875	$22,350	$0	0.00%
**	**Aquatics**	**$536,670**	**$535,686**	**$564,029**	**$27,359**	**5.10%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Riverside Golf Course 10033304						
*	**Payroll**	$531,151	$565,101	$598,757	$67,606	12.73%
*	**Benefits**	$5,240	$5,240	$6,400	$1,160	22.14%
*	**Administrative Svcs**	$10,245	$10,245	$19,495	$9,250	90.29%
*	**Contractual Services**	$56,575	$58,575	$83,575	$27,000	47.72%
*	**Maintenance & Repair**	$42,500	$42,500	$42,500	$0	0.00%
*	**Rentals**	$126,833	$126,833	$126,844	$11	0.01%
*	**Supplies**	$208,128	$230,506	$237,099	$28,971	13.92%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$70,230	$87,198	$71,670	$1,440	2.05%
**	**Riverside Golf Course**	**$1,050,902**	**$1,126,198**	**$1,186,340**	**$135,438**	**12.89%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Golf Course Restaurant 10033305						
*	**Payroll**	$0	$0	$0	$0	---
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$0	$0	$0	$0	---
*	**Contractual Services**	$0	$0	$0	$0	---
*	**Maintenance & Repair**	$6,762	$10,100	$7,500	$738	10.91%
*	**Rentals**	$2,160	$2,160	$2,160	$0	0.00%
*	**Supplies**	$0	$1,000	$1,000	$1,000	---
*	**Utilities**	$9,000	$9,000	$9,000	$0	0.00%
*	**Capital Outlay**	$11,738	$11,738	$13,300	$1,562	13.31%
**	**Golf Course Restaurant**	**$29,660**	**$33,998**	**$32,960**	**$3,300**	**11.13%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Ice Arena 10033306						
*	**Payroll**	$281,578	$297,218	$303,930	$22,352	7.94%
*	**Benefits**	$1,400	$1,493	$1,400	$0	0.00%
*	**Administrative Svcs**	$905	$1,425	$905	$0	0.00%
*	**Contractual Services**	$12,876	$15,998	$26,235	$13,359	103.75%
*	**Maintenance & Repair**	$28,530	$44,353	$25,840	($2,690)	-9.43%
*	**Rentals**	$1,262	$683	$1,375	$113	8.95%
*	**Supplies**	$23,650	$32,037	$28,010	$4,360	18.44%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$180,952	$174,467	$182,952	$2,000	1.11%
**	**Ice Arena**	**$531,153**	**$567,674**	**$570,647**	**$39,494**	**7.44%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Assemblies Admin 10033401						
*	**Payroll**	$853,235	$920,149	$958,717	$105,482	12.36%
*	**Benefits**	$2,640	$2,640	$2,760	$120	4.55%
*	**Administrative Svcs**	$6,650	$6,940	$8,960	$2,310	34.74%
*	**Contractual Services**	$36,223	$42,000	$42,000	$5,777	15.95%
*	**Maintenance & Repair**	$3,032	$3,032	$2,222	($810)	-26.72%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$17,845	$17,445	$17,000	($845)	-4.74%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$4,640	$4,640	$6,908	$2,268	48.88%
**	**Public Assemblies Admin**	**$924,265**	**$996,846**	**$1,038,567**	**$114,302**	**12.37%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Concessions 10033402						
*	**Payroll**	$332,116	$320,634	$335,326	$3,210	0.97%
*	**Benefits**	$2,520	$2,520	$2,620	$100	3.97%
*	**Administrative Svcs**	$3,460	$3,460	$3,520	$60	1.73%
*	**Contractual Services**	$15,640	$34,467	$15,540	($100)	-0.64%
*	**Maintenance & Repair**	$9,750	$9,750	$9,750	$0	0.00%
*	**Supplies**	$164,100	$206,910	$211,800	$47,700	29.07%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$4,880	$4,880	$4,880	$0	0.00%
**	**Concessions**	**$532,466**	**$582,621**	**$583,436**	**$50,970**	**9.57%**

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Custodial Services 10033404						
*	**Payroll**	$860,172	$813,376	$892,100	$31,928	3.71%
*	**Benefits**	$8,290	$17,494	$8,340	$50	0.60%
*	**Administrative Svcs**	$0	$0	$0	$0	---
*	**Contractual Services**	$29,772	$29,772	$20,540	($9,232)	-31.01%
*	**Maintenance & Repair**	$6,000	$9,811	$9,811	$3,811	63.52%
*	**Supplies**	$98,930	$105,861	$101,130	$2,200	2.22%
*	**Utilities**	$0	$0	$0	$0	---
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Custodial Services**	**$1,003,164**	**$976,314**	**$1,031,921**	**$28,757**	**2.87%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Merrill Auditorium 10033405						
*	**Payroll**	$112,254	$151,335	$158,599	$46,345	41.29%
*	**Benefits**	$320	$800	$480	$160	50.00%
*	**Contractual Services**	$7,500	$23,098	$25,000	$17,500	233.33%
*	**Maintenance & Repair**	$17,000	$18,311	$27,000	$10,000	58.82%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$9,000	$11,132	$9,000	$0	0.00%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$1,440	$1,440	$1,440	$0	0.00%
**	**Merrill Auditorium**	**$147,514**	**$206,116**	**$221,519**	**$74,005**	**50.17%**
****	**Parks, Rec & Facilities**	**$10,699,133**	**$10,824,838**	**$11,427,576**	**$728,443**	**6.81%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **Public Buildings & Waterfront 35**					
10035100 Total EXPENDITURE	$458,517	$455,287	$479,394	$20,877	4.55%
10035100 Total REVENUE	$0	$0	$0	$0	---
** **PB & Wtrfnt - Administration NET**	**$458,517**	**$455,287**	**$479,394**	**$20,877**	**4.55%**
10035101 Total EXPENDITURE	$617,991	$537,991	$657,625	$39,634	6.41%
10035101 Total REVENUE	($24,500)	($25,071)	($32,500)	($8,000)	32.65%
** **PB & Wtrfnt - Trades NET**	**$593,491**	**$512,920**	**$625,125**	**$31,634**	**5.33%**
10035102 Total EXPENDITURE	$618,574	$554,090	$735,454	$116,880	18.90%
10035102 Total REVENUE	($618,574)	($554,090)	($735,454)	($116,880)	18.90%
** **PB & Wtrfnt - School HVAC NET**	**$0**	**$0**	**$0**	**$0**	**---**
*** **PB & Wtrfnt - Admin**	**$1,052,008**	**$968,207**	**$1,104,519**	**$52,511**	**4.99%**
10035201 Total EXPENDITURE	$317,100	$297,100	$390,120	$73,020	23.03%
** **PB & Wtrfnt - Public Safety NET**	**$317,100**	**$297,100**	**$390,120**	**$73,020**	**23.03%**
10035202 Total EXPENDITURE	$778,587	$764,737	$851,356	$72,769	9.35%
** **PB & Wtrfnt - City Hall NET**	**$778,587**	**$764,737**	**$851,356**	**$72,769**	**9.35%**
10035203 Total EXPENDITURE	$207,455	$187,455	$281,815	$74,360	35.84%
** **PB & Wtrfnt - Merrill (PB) NET**	**$207,455**	**$187,455**	**$281,815**	**$74,360**	**35.84%**
10035204 Total EXPENDITURE	$299,395	$390,895	$319,495	$20,100	6.71%
10035204 Total REVENUE	($338,000)	($338,000)	($363,000)	($25,000)	7.40%
** **PB & Wtrfnt - Hadlock NET**	**($38,605)**	**$52,895**	**($43,505)**	**($4,900)**	**-12.69%**
10035205 Total EXPENDITURE	$207,870	$213,570	$273,580	$65,710	31.61%
** **PB & Wtrfnt - Expo NET**	**$207,870**	**$213,570**	**$273,580**	**$65,710**	**31.61%**
10035206 Total EXPENDITURE	$407,130	$407,130	$408,730	$1,600	0.39%
10035206 Total REVENUE	$0	$0	$0	$0	---
** **PB & Wtrfnt - Canco Rd NET**	**$407,130**	**$407,130**	**$408,730**	**$1,600**	**0.39%**
10035210 Total EXPENDITURE	$321,627	$321,759	$223,567	($98,060)	-30.49%
** **PB & Wtrfnt - Other Bldgs NET**	**$321,627**	**$321,759**	**$223,567**	**($98,060)**	**-30.49%**
*** **PB & Wtrfnt - Buildings**	**$2,201,164**	**$2,244,646**	**$2,385,663**	**$184,499**	**8.38%**
10035300 Total EXPENDITURE	$1,504,009	$1,520,308	$1,779,944	$275,935	18.35%
10035300 Total REVENUE	($1,111,305)	($2,421,325)	($2,930,130)	($1,818,825)	163.67%
** **PB & Wtrfnt - Waterfront NET**	**$392,704**	**($901,017)**	**($1,150,186)**	**($1,542,890)**	**-392.89%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
****	**Public Buildings & Waterfront Net**	**$3,645,876**	**$2,311,836**	**$2,339,996**	**($1,305,880)**	**-35.82%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **Public Buildings & Waterfront 35**						
*	**Payroll**	$1,590,874	$1,464,874	$1,815,509	$224,635	14.12%
*	**Benefits**	$17,440	$18,160	$17,640	$200	1.15%
*	**Administrative Svcs**	$20,290	$14,790	$27,790	$7,500	36.96%
*	**Contractual Services**	$320,810	$458,010	$318,065	($2,745)	-0.86%
*	**Maintenance & Repair**	$1,228,505	$1,257,328	$1,422,140	$193,635	15.76%
*	**Rentals**	$8,700	$9,300	$6,300	($2,400)	-27.59%
*	**Supplies**	$442,700	$438,316	$513,700	$71,000	16.04%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$1,643,936	$1,572,328	$1,614,936	($29,000)	-1.76%
*	**Capital Outlay**	$465,000	$417,216	$665,000	$200,000	43.01%
****	**Public Buildings & Waterfront**	**$5,738,255**	**$5,650,322**	**$6,401,080**	**$662,825**	**11.55%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Buildings & Waterfront 35						
PB & Wtrfnt - Administration 10035100						
*	**Payroll**	$438,107	$438,107	$459,384	$21,277	4.86%
*	**Benefits**	$2,440	$3,160	$2,440	$0	0.00%
*	**Administrative Svcs**	$2,850	$1,850	$2,850	$0	0.00%
*	**Contractual Services**	$500	$150	$500	$0	0.00%
*	**Maintenance & Repair**	$3,000	$3,000	$3,000	$0	0.00%
*	**Rentals**	$3,900	$1,300	$1,500	($2,400)	-61.54%
*	**Supplies**	$7,000	$7,000	$9,000	$2,000	28.57%
*	**Utilities**	$720	$720	$720	$0	0.00%
**	**PB & Wtrfnt - Administration**	**$458,517**	**$455,287**	**$479,394**	**$20,877**	**4.55%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
PB & Wtrfnt - Trades 10035101						
*	**Payroll**	$593,651	$513,651	$625,085	$31,434	5.30%
*	**Benefits**	$9,150	$9,150	$9,350	$200	2.19%
*	**Administrative Svcs**	$5,690	$5,690	$5,690	$0	0.00%
*	**Contractual Services**	$0	$0	$0	$0	---
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$9,500	$9,500	$17,500	$8,000	84.21%
**	**PB & Wtrfnt - Trades**	**$617,991**	**$537,991**	**$657,625**	**$39,634**	**6.41%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
PB & Wtrfnt - School HVAC 10035102						
*	**Payroll**	$146,239	$96,239	$169,174	$22,935	15.68%
*	**Benefits**	$1,400	$1,400	$1,400	$0	0.00%
*	**Administrative Svcs**	$2,250	$2,250	$2,250	$0	0.00%
*	**Contractual Services**	$39,000	$39,000	$39,000	$0	0.00%
*	**Maintenance & Repair**	$225,055	$240,955	$270,000	$44,945	19.97%
*	**Supplies**	$169,000	$173,616	$208,000	$39,000	23.08%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$630	$630	$630	$0	0.00%
*	**Capital Outlay**	$35,000	$0	$45,000	$10,000	28.57%
**	**PB & Wtrfnt - School HVAC**	**$618,574**	**$554,090**	**$735,454**	**$116,880**	**18.90%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
PB & Wtrfnt - Public Safety 10035201						
*	**Payroll**	$0	$0	$0	$0	---
*	**Benefits**	$0	$0	$0	$0	---
*	**Contractual Services**	$23,300	$23,300	$28,320	$5,020	21.55%
*	**Maintenance & Repair**	$66,000	$66,000	$66,000	$0	0.00%
*	**Supplies**	$30,000	$30,000	$35,000	$5,000	16.67%
*	**Utilities**	$197,800	$177,800	$160,800	($37,000)	-18.71%
*	**Capital Outlay**	$0	$0	$100,000	$100,000	---
**	**PB & Wtrfnt - Public Safety**	**$317,100**	**$297,100**	**$390,120**	**$73,020**	**23.03%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
PB & Wtrfnt - City Hall 10035202						
*	**Payroll**	$157,937	$161,937	$184,866	$26,929	17.05%
*	**Benefits**	$800	$800	$800	$0	0.00%
*	**Contractual Services**	$17,850	$35,000	$49,690	$31,840	178.38%
*	**Maintenance & Repair**	$136,000	$136,000	$150,000	$14,000	10.29%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$48,000	$48,000	$48,000	$0	0.00%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$368,000	$368,000	$368,000	$0	0.00%
*	**Capital Outlay**	$50,000	$15,000	$50,000	$0	0.00%
**	**PB & Wtrfnt - City Hall**	**$778,587**	**$764,737**	**$851,356**	**$72,769**	**9.35%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
PB & Wtrfnt - Merrill (PB) 10035203						
*	**Contractual Services**	$13,450	$13,450	$13,320	($130)	-0.97%
*	**Maintenance & Repair**	$70,005	$70,005	$88,495	$18,490	26.41%
*	**Supplies**	$14,000	$14,000	$20,000	$6,000	42.86%
*	**Utilities**	$110,000	$90,000	$110,000	$0	0.00%
*	**Capital Outlay**	$0	$0	$50,000	$50,000	---
**	**PB & Wtrfnt - Merrill (PB)**	**$207,455**	**$187,455**	**$281,815**	**$74,360**	**35.84%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
PB & Wtrfnt - Hadlock 10035204						
*	**Contractual Services**	$9,595	$92,595	$9,695	$100	1.04%
*	**Maintenance & Repair**	$48,800	$48,800	$63,800	$15,000	30.74%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$23,000	$23,000	$28,000	$5,000	21.74%
*	**Utilities**	$188,000	$188,000	$188,000	$0	0.00%
*	**Capital Outlay**	$30,000	$38,500	$30,000	$0	0.00%
**	**PB & Wtrfnt - Hadlock**	**$299,395**	**$390,895**	**$319,495**	**$20,100**	**6.71%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
PB & Wtrfnt - Expo 10035205						
*	**Contractual Services**	$5,770	$5,770	$6,480	$710	12.31%
*	**Maintenance & Repair**	$46,000	$52,700	$53,000	$7,000	15.22%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$21,000	$12,000	$21,000	$0	0.00%
*	**Utilities**	$135,100	$143,100	$143,100	$8,000	5.92%
*	**Capital Outlay**	$0	$0	$50,000	$50,000	---
**	**PB & Wtrfnt - Expo**	**$207,870**	**$213,570**	**$273,580**	**$65,710**	**31.61%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
PB & Wtrfnt - Canco Rd 10035206						
*	**Payroll**	$0	$0	$0	$0	---
*	**Contractual Services**	$14,350	$14,350	$15,950	$1,600	11.15%
*	**Maintenance & Repair**	$207,000	$207,000	$207,000	$0	0.00%
*	**Supplies**	$30,000	$30,000	$30,000	$0	0.00%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$155,780	$155,780	$155,780	$0	0.00%
**	**PB & Wtrfnt - Canco Rd**	**$407,130**	**$407,130**	**$408,730**	**$1,600**	**0.39%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
PB & Wtrfnt - Other Bldgs 10035210						
*	**Payroll**	$0	$0	$0	$0	---
*	**Benefits**	$0	$0	$0	$0	---
*	**Contractual Services**	$16,500	$16,500	$18,440	$1,940	11.76%
*	**Maintenance & Repair**	$55,245	$55,245	$55,245	$0	0.00%
*	**Supplies**	$40,500	$40,500	$40,500	$0	0.00%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$109,382	$95,798	$109,382	$0	0.00%
*	**Capital Outlay**	$100,000	$113,716	$0	($100,000)	-100.00%
**	**PB & Wtrfnt - Other Bldgs**	**$321,627**	**$321,759**	**$223,567**	**($98,060)**	**-30.49%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
PB & Wtrfnt - Waterfront 10035300						
*	**Payroll**	$254,940	$254,940	$377,000	$122,060	47.88%
*	**Benefits**	$3,650	$3,650	$3,650	$0	0.00%
*	**Administrative Svcs**	$9,500	$5,000	$17,000	$7,500	78.95%
*	**Contractual Services**	$180,495	$217,895	$136,670	($43,825)	-24.28%
*	**Maintenance & Repair**	$371,400	$377,623	$465,600	$94,200	25.36%
*	**Rentals**	$4,800	$8,000	$4,800	$0	0.00%
*	**Supplies**	$50,700	$50,700	$56,700	$6,000	11.83%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$378,524	$352,500	$378,524	$0	0.00%
*	**Capital Outlay**	$250,000	$250,000	$340,000	$90,000	36.00%
**	**PB & Wtrfnt - Waterfront**	**$1,504,009**	**$1,520,308**	**$1,779,944**	**$275,935**	**18.35%**
****	**Public Buildings & Waterfront**	**$5,738,255**	**$5,650,322**	**$6,401,080**	**$662,825**	**11.55%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES DIVISION ORG NET REPORT

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Health & Human Services 44					
HHS Administration 4410					
10044100 Total EXPENDITURE	$508,407	$505,856	$539,378	$30,971	6.09%
10044100 Total REVENUE	$0	$0	$0	$0	---
** **HHS Administration NET**	**$508,407**	**$505,856**	**$539,378**	**$30,971**	**6.09%**
*** **HHS Administration**	**$508,407**	**$505,856**	**$539,378**	**$30,971**	**6.09%**

FY24 HEALTH & HUMAN SERVICES DIVISION CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services 44						
HHS Administration 4410						
*	**Payroll**	$490,727	$495,254	$519,298	$28,571	5.82%
*	**Benefits**	$3,180	$1,285	$2,580	($600)	-18.87%
*	**Administrative Svcs**	$3,000	$4,006	$5,000	$2,000	66.67%
*	**Contractual Services**	$5,000	$353	$5,000	$0	0.00%
*	**Maintenance & Repair**	$0	$0	$0	$0	---
*	**Supplies**	$6,500	$4,550	$7,000	$500	7.69%
*	**Utilities**	$0	$408	$500	$500	---
**	**HHS Administration**	**$508,407**	**$505,856**	**$539,378**	**$30,971**	**6.09%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES DIVISION ORG NET REPORT

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Health & Human Services 44					
Public Health 4420					
10044201 Total EXPENDITURE	$660,665	$775,532	$843,173	$182,508	27.62%
10044201 Total REVENUE	($371,012)	($371,324)	($488,503)	($117,491)	31.67%
** **Public Health Administration NET**	**$289,653**	**$404,208**	**$354,670**	**$65,017**	**22.45%**
10044202 Total EXPENDITURE	$179,201	$198,022	$179,785	$584	0.33%
10044202 Total REVENUE	($126,784)	($126,784)	($147,730)	($20,946)	16.52%
** **Family Health NET**	**$52,417**	**$71,238**	**$32,055**	**($20,362)**	**-38.85%**
10044203 Total EXPENDITURE	$854,170	$705,674	$698,941	($155,229)	-18.17%
10044203 Total REVENUE	($766,197)	($766,197)	($648,185)	$118,012	-15.40%
** **Chronic Disease Prevention NET**	**$87,973**	**($60,523)**	**$50,756**	**($37,217)**	**-42.31%**
10044204 Total EXPENDITURE	$209,077	$127,056	$216,103	$7,026	3.36%
10044204 Total REVENUE	($80,506)	($80,506)	($77,675)	$2,831	-3.52%
** **Health Equity NET**	**$128,571**	**$46,550**	**$138,428**	**$9,857**	**7.67%**
10044205 Total EXPENDITURE	$851,330	$848,597	$920,260	$68,930	8.10%
10044205 Total REVENUE	($449,375)	($449,375)	($471,517)	($22,142)	4.93%
** **Portland Public Health Clinic NET**	**$401,955**	**$399,222**	**$448,743**	**$46,788**	**11.64%**
10044206 Total EXPENDITURE	$123,144	$128,483	$130,536	$7,392	6.00%
10044206 Total REVENUE	($75,964)	($75,964)	($51,214)	$24,750	-32.58%
** **Research NET**	**$47,180**	**$52,519**	**$79,322**	**$32,142**	**68.13%**
*** **Public Health**	**$1,007,749**	**$913,214**	**$1,103,974**	**$96,225**	**9.55%**

FY24 HEALTH & HUMAN SERVICES DIVISION CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services 44						
Public Health 4420						
*	**Payroll**	$2,400,739	$2,294,530	$2,483,522	$82,783	3.45%
*	**Benefits**	$3,120	$1,617	$2,520	($600)	-19.23%
*	**Administrative Svcs**	$20,512	$12,295	$24,745	$4,233	20.64%
*	**Client Expenses**	$1,000	$1,000	$1,000	$0	0.00%
*	**Contractual Services**	$155,451	$184,299	$177,391	$21,940	14.11%
*	**Maintenance & Repair**	$1,200	$3,277	$6,277	$5,077	423.08%
*	**Rentals**	$210,685	$209,048	$213,113	$2,428	1.15%
*	**Supplies**	$48,600	$36,050	$43,950	($4,650)	-9.57%
*	**Utilities**	$36,280	$41,248	$36,280	$0	0.00%
**	**Public Health**	**$2,877,587**	**$2,783,364**	**$2,988,798**	**$111,211**	**3.86%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services						
Public Health 4420						
Public Health Administration 10044201						
*	**Payroll**	$400,431	$507,853	$567,685	$167,254	41.77%
*	**Benefits**	$1,200	$800	$600	($600)	-50.00%
*	**Administrative Svcs**	$8,845	$7,945	$14,445	$5,600	63.31%
*	**Contractual Services**	$2,000	$5,000	$5,481	$3,481	174.05%
*	**Maintenance & Repair**	$0	$2,277	$5,277	$5,277	---
*	**Rentals**	$207,409	$207,409	$210,905	$3,496	1.69%
*	**Supplies**	$5,500	$4,000	$3,500	($2,000)	-36.36%
*	**Utilities**	$35,280	$40,248	$35,280	$0	0.00%
**	**Public Health Administration**	**$660,665**	**$775,532**	**$843,173**	**$182,508**	**27.62%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Health 4420						
Family Health 10044202						
*	**Payroll**	$171,776	$193,596	$172,427	$651	0.38%
*	**Benefits**	$600	$0	$600	$0	0.00%
*	**Administrative Svcs**	$2,667	$1,150	$2,600	($67)	-2.51%
*	**Client Expenses**	$0	$0	$0	$0	---
*	**Contractual Services**	$600	$267	$600	$0	0.00%
*	**Rentals**	$808	$509	$808	$0	0.00%
*	**Supplies**	$2,750	$2,500	$2,750	$0	0.00%
*	**Utilities**	$0	$0	$0	$0	---
**	**Family Health**	**$179,201**	**$198,022**	**$179,785**	**$584**	**0.33%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Health 4420						
Chronic Disease Prevention 10044203						
*	**Payroll**	$848,626	$701,167	$693,441	($155,185)	-18.29%
*	**Benefits**	$600	$457	$600	$0	0.00%
*	**Administrative Svcs**	$2,000	$1,000	$2,000	$0	0.00%
*	**Client Expenses**	$0	$0	$0	$0	---
*	**Contractual Services**	$1,500	$1,650	$1,500	$0	0.00%
*	**Rentals**	$444	$400	$400	($44)	-9.91%
*	**Supplies**	$1,000	$1,000	$1,000	$0	0.00%
*	**Utilities**	$0	$0	$0	$0	---
**	**Chronic Disease Prevention**	**$854,170**	**$705,674**	**$698,941**	**($155,229)**	**-18.17%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Health 4420						
Health Equity 10044204						
*	**Payroll**	$201,167	$122,076	$210,693	$9,526	4.74%
*	**Benefits**	$360	$180	$360	$0	0.00%
*	**Administrative Svcs**	$1,000	$500	$1,000	$0	0.00%
*	**Client Expenses**	$0	$0	$0	$0	---
*	**Contractual Services**	$5,750	$3,500	$3,250	($2,500)	-43.48%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$800	$800	$800	$0	0.00%
**	**Health Equity**	**$209,077**	**$127,056**	**$216,103**	**$7,026**	**3.36%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Health 4420						
Portland Public Health Clinic 10044205						
*	**Payroll**	$661,255	$644,285	$713,950	$52,695	7.97%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$3,200	$1,200	$2,700	($500)	-15.63%
*	**Client Expenses**	$1,000	$1,000	$1,000	$0	0.00%
*	**Contractual Services**	$144,501	$173,382	$165,460	$20,959	14.50%
*	**Maintenance & Repair**	$1,200	$1,000	$1,000	($200)	-16.67%
*	**Rentals**	$2,024	$730	$1,000	($1,024)	-50.59%
*	**Supplies**	$38,150	$27,000	$35,150	($3,000)	-7.86%
*	**Utilities**	$0	$0	$0	$0	---
**	**Portland Public Health Clinic**	**$851,330**	**$848,597**	**$920,260**	**$68,930**	**8.10%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Health 4420						
Research 10044206						
*	**Payroll**	$117,484	$125,553	$125,326	$7,842	6.67%
*	**Benefits**	$360	$180	$360	$0	0.00%
*	**Administrative Svcs**	$2,800	$500	$2,000	($800)	-28.57%
*	**Contractual Services**	$1,100	$500	$1,100	$0	0.00%
*	**Maintenance & Repair**	$0	$0	$0	$0	---
*	**Supplies**	$400	$750	$750	$350	87.50%
*	**Utilities**	$1,000	$1,000	$1,000	$0	0.00%
**	**Research**	**$123,144**	**$128,483**	**$130,536**	**$7,392**	**6.00%**
***	**Public Health**	**$2,877,587**	**$2,783,364**	**$2,988,798**	**$111,211**	**3.86%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES DIVISION ORG NET REPORT

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Health & Human Services 44					
Social Services 4430					
10044301 Total EXPENDITURE	$908,324	$918,257	$1,007,481	$99,157	10.92%
10044301 Total REVENUE	($273,472)	($273,472)	($195,543)	$77,929	-28.50%
** **Social Services Administration NET**	**$634,852**	**$644,785**	**$811,938**	**$177,086**	**27.89%**
10044302 Total EXPENDITURE	$52,019,656	$27,544,388	$22,641,921	($29,377,735)	-56.47%
10044302 Total REVENUE	($45,246,172)	($19,554,079)	($18,826,508)	$26,419,664	-58.39%
** **General Assistance NET**	**$6,773,484**	**$7,990,309**	**$3,815,413**	**($2,958,071)**	**-43.67%**
10044304 Total EXPENDITURE	$5,243,952	$6,864,920	$0	($5,243,952)	-100.00%
10044304 Total REVENUE	($2,896,307)	($3,088,410)	$0	$2,896,307	-100.00%
** **Oxford Street Shelter NET**	**$2,347,645**	**$3,776,510**	**$0**	**($2,347,645)**	**-100.00%**
10044305 Total EXPENDITURE	$1,828,813	$2,120,534	$2,523,213	$694,400	37.97%
10044305 Total REVENUE	($1,190,166)	($1,139,549)	($1,459,141)	($268,975)	22.60%
** **Family Shelter NET**	**$638,647**	**$980,985**	**$1,064,072**	**$425,425**	**66.61%**
10044306 Total EXPENDITURE	$0	$316	$10,655,108	$10,655,108	---
10044306 Total REVENUE	$0	$0	($7,288,959)	($7,288,959)	---
** **Homeless Services Center NET**	**$0**	**$316**	**$3,366,149**	**$3,366,149**	---
*** **Social Services**	**$10,394,628**	**$13,392,905**	**$9,057,572**	**($1,337,056)**	**-12.86%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services 44						
Social Services 4430						
*	**Payroll**	$7,249,284	$8,016,178	$9,327,575	$2,078,291	28.67%
*	**Benefits**	$11,600	$14,067	$9,800	($1,800)	-15.52%
*	**Administrative Svcs**	$14,580	$9,080	$14,580	$0	0.00%
*	**Client Expenses**	$51,244,399	$26,764,117	$21,674,027	($29,570,372)	-57.70%
*	**Contractual Services**	$301,987	$579,754	$573,857	$271,870	90.03%
*	**Maintenance & Repair**	$118,350	$128,713	$127,630	$9,280	7.84%
*	**Rentals**	$612,868	$1,408,711	$3,159,932	$2,547,064	415.60%
*	**Insurance**	$10,000	$0	$0	($10,000)	-100.00%
*	**Supplies**	$246,822	$268,019	$1,430,533	$1,183,711	479.58%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$190,855	$259,776	$509,789	$318,934	167.11%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Social Services**	**$60,000,745**	**$37,448,415**	**$36,827,723**	**($23,173,022)**	**-38.62%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services						
Social Services 4430						
Social Services Administration 10044301						
*	**Payroll**	$669,131	$642,369	$695,330	$26,199	3.92%
*	**Benefits**	$5,000	$4,700	$5,600	$600	12.00%
*	**Administrative Svcs**	$5,580	$3,080	$5,580	$0	0.00%
*	**Contractual Services**	$9,878	$70,670	$72,678	$62,800	635.76%
*	**Maintenance & Repair**	$2,000	$3,518	$5,600	$3,600	180.00%
*	**Rentals**	$138,893	$139,987	$140,950	$2,057	1.48%
*	**Supplies**	$12,650	$13,150	$11,500	($1,150)	-9.09%
*	**Utilities**	$65,192	$40,783	$70,243	$5,051	7.75%
**	**Social Services Administration**	**$908,324**	**$918,257**	**$1,007,481**	**$99,157**	**10.92%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Social Services 4430						
General Assistance 10044302						
*	**Payroll**	$669,371	$567,372	$779,018	$109,647	16.38%
*	**Benefits**	$600	$300	$600	$0	0.00%
*	**Administrative Svcs**	$2,000	$2,000	$2,000	$0	0.00%
*	**Client Expenses**	$51,145,949	$26,686,323	$21,563,322	($29,582,627)	-57.84%
*	**Contractual Services**	$174,006	$267,751	$267,751	$93,745	53.87%
*	**Maintenance & Repair**	$2,500	$1,000	$1,000	($1,500)	-60.00%
*	**Rentals**	$2,485	$2,400	$2,485	$0	0.00%
*	**Supplies**	$22,745	$16,398	$25,745	$3,000	13.19%
*	**Utilities**	$0	$844	$0	$0	---
**	**General Assistance**	**$52,019,656**	**$27,544,388**	**$22,641,921**	**($29,377,735)**	**-56.47%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Social Services 4430						
Oxford Street Shelter 10044304						
*	**Payroll**	$4,666,571	$5,363,931	$0	($4,666,571)	-100.00%
*	**Benefits**	$1,800	$6,967	$0	($1,800)	-100.00%
*	**Administrative Svcs**	$4,000	$2,500	$0	($4,000)	-100.00%
*	**Client Expenses**	$64,950	$44,294	$0	($64,950)	-100.00%
*	**Contractual Services**	$38,192	$86,458	$0	($38,192)	-100.00%
*	**Maintenance & Repair**	$68,946	$53,165	$0	($68,946)	-100.00%
*	**Rentals**	$170,145	$962,523	$0	($170,145)	-100.00%
*	**Insurance**	$10,000	$0	$0	($10,000)	-100.00%
*	**Supplies**	$176,032	$201,458	$0	($176,032)	-100.00%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$43,316	$143,624	$0	($43,316)	-100.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Oxford Street Shelter**	**$5,243,952**	**$6,864,920**	**$0**	**($5,243,952)**	**-100.00%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Social Services 4430						
Family Shelter 10044305						
*	**Payroll**	$1,244,211	$1,442,506	$1,860,226	$616,015	49.51%
*	**Benefits**	$4,200	$2,100	$2,400	($1,800)	-42.86%
*	**Administrative Svcs**	$3,000	$1,500	$3,000	$0	0.00%
*	**Client Expenses**	$33,500	$33,500	$33,500	$0	0.00%
*	**Contractual Services**	$79,911	$154,559	$81,678	$1,767	2.21%
*	**Maintenance & Repair**	$44,904	$71,030	$71,030	$26,126	58.18%
*	**Rentals**	$301,345	$303,801	$313,358	$12,013	3.99%
*	**Supplies**	$35,395	$37,013	$60,355	$24,960	70.52%
*	**Utilities**	$82,347	$74,525	$97,666	$15,319	18.60%
**	**Family Shelter**	**$1,828,813**	**$2,120,534**	**$2,523,213**	**$694,400**	**37.97%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Social Services 4430						
Homeless Services Center 10044306						
*	**Payroll**	$0	$0	$5,993,001	$5,993,001	---
*	**Benefits**	$0	$0	$1,200	$1,200	---
*	**Administrative Svcs**	$0	$0	$4,000	$4,000	---
*	**Client Expenses**	$0	$0	$77,205	$77,205	---
*	**Contractual Services**	$0	$316	$151,750	$151,750	---
*	**Maintenance & Repair**	$0	$0	$50,000	$50,000	---
*	**Rentals**	$0	$0	$2,703,139	$2,703,139	---
*	**Insurance**	$0	$0	$0	$0	---
*	**Supplies**	$0	$0	$1,332,933	$1,332,933	---
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$0	$0	$341,880	$341,880	---
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Homeless Services Center**	**$0**	**$316**	**$10,655,108**	**$10,655,108**	**---**
***	**Social Services**	**$60,000,745**	**$37,448,415**	**$36,827,723**	**($23,173,022)**	**-38.62%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Health & Human Services 44						
Barron Center 4440						
10744400 Total REVENUE		($20,557,237)	($16,978,531)	($18,694,746)	$1,862,491	-9.06%
**	**Barron Center NET**	**($20,557,237)**	**($16,978,531)**	**($18,694,746)**	**$1,862,491**	**-9.06%**
10744401 Total EXPENDITURE		$1,780,964	$1,769,045	$1,557,376	($223,588)	-12.55%
**	**Barron Center Administration NET**	**$1,780,964**	**$1,769,045**	**$1,557,376**	**($223,588)**	**-12.55%**
10044402 Total EXPENDITURE		$402,397	$386,047	$413,142	$10,745	2.67%
10044402 Total REVENUE		($295,200)	($134,744)	($405,820)	($110,620)	37.47%
**	**Office of Elder Affairs NET**	**$107,197**	**$251,303**	**$7,322**	**($99,875)**	**-93.17%**
10744403 Total EXPENDITURE		$318,984	$383,021	$286,548	($32,436)	-10.17%
**	**Therapeutic Recreation NET**	**$318,984**	**$383,021**	**$286,548**	**($32,436)**	**-10.17%**
10744404 Total EXPENDITURE		$1,991,444	$1,637,697	$2,040,973	$49,529	2.49%
**	**Nursing Administration NET**	**$1,991,444**	**$1,637,697**	**$2,040,973**	**$49,529**	**2.49%**
10744405 Total EXPENDITURE		$7,192,519	$5,154,300	$5,923,001	($1,269,518)	-17.65%
**	**Nursing Direct Care NET**	**$7,192,519**	**$5,154,300**	**$5,923,001**	**($1,269,518)**	**-17.65%**
10744406 Total EXPENDITURE		$2,157,396	$2,033,872	$1,884,076	($273,320)	-12.67%
**	**Nutrition NET**	**$2,157,396**	**$2,033,872**	**$1,884,076**	**($273,320)**	**-12.67%**
10744407 Total EXPENDITURE		$1,094,400	$894,686	$1,104,685	$10,285	0.94%
**	**Environmental Services NET**	**$1,094,400**	**$894,686**	**$1,104,685**	**$10,285**	**0.94%**
10744408 Total EXPENDITURE		$674,363	$769,328	$536,964	($137,399)	-20.37%
**	**Housekeeping NET**	**$674,363**	**$769,328**	**$536,964**	**($137,399)**	**-20.37%**
10744409 Total EXPENDITURE		$604,138	$755,687	$580,448	($23,690)	-3.92%
**	**Laundry Services NET**	**$604,138**	**$755,687**	**$580,448**	**($23,690)**	**-3.92%**
10744410 Total EXPENDITURE		$860,060	$460,787	$502,392	($357,668)	-41.59%
**	**Central Supply NET**	**$860,060**	**$460,787**	**$502,392**	**($357,668)**	**-41.59%**
***	**Barron Center**	**($3,775,772)**	**($2,868,805)**	**($4,270,961)**	**($495,189)**	**13.11%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES DIVISION CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services 44						
Barron Center 4440						
*	**Payroll**	$13,100,943	$11,296,023	$11,572,141	($1,528,802)	-11.67%
*	**Benefits**	$31,855	$28,382	$32,690	$835	2.62%
*	**Administrative Svcs**	$309,424	$279,291	$278,010	($31,414)	-10.15%
*	**Client Expenses**	$9,250	$0	$6,000	($3,250)	-35.14%
*	**Contractual Services**	$1,039,093	$974,930	$859,977	($179,116)	-17.24%
*	**Maintenance & Repair**	$232,396	$224,308	$188,520	($43,876)	-18.88%
*	**Rentals**	$23,940	$6,574	$20,700	($3,240)	-13.53%
*	**Supplies**	$1,873,155	$1,174,106	$1,389,420	($483,735)	-25.82%
*	**Minor Capital Items**	$27,000	$2,029	$17,000	($10,000)	-37.04%
*	**Utilities**	$368,544	$197,762	$404,082	$35,538	9.64%
*	**Capital Outlay**	$61,065	$61,065	$61,065	$0	0.00%
**	**Barron Center**	**$17,076,665**	**$14,244,470**	**$14,829,605**	**($2,247,060)**	**-13.16%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Health & Human Services						
Barron Center 4440						
Barron Center Administration 10744401						
*	**Payroll**	$772,401	$913,497	$799,416	$27,015	3.50%
*	**Benefits**	$3,600	$2,500	$4,200	$600	16.67%
*	**Administrative Svcs**	$274,370	$259,457	$242,765	($31,605)	-11.52%
*	**Contractual Services**	$666,553	$525,653	$428,260	($238,293)	-35.75%
*	**Maintenance & Repair**	$16,790	$14,690	$14,690	($2,100)	-12.51%
*	**Rentals**	$3,600	$3,574	$9,660	$6,060	168.33%
*	**Supplies**	$42,750	$42,252	$50,960	$8,210	19.20%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$900	$7,422	$7,425	$6,525	725.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Barron Center Administration**	**$1,780,964**	**$1,769,045**	**$1,557,376**	**($223,588)**	**-12.55%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Office of Elder Affairs 10044402						
*	**Payroll**	$364,678	$359,922	$369,922	$5,244	1.44%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$3,014	$1,050	$3,255	$241	8.00%
*	**Contractual Services**	$3,270	$848	$2,970	($300)	-9.17%
*	**Supplies**	$31,135	$23,927	$30,835	($300)	-0.96%
*	**Utilities**	$300	$300	$6,160	$5,860	1953.33%
**	**Office of Elder Affairs**	**$402,397**	**$386,047**	**$413,142**	**$10,745**	**2.67%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Therapeutic Recreation 10744403						
*	**Payroll**	$293,134	$358,921	$260,248	($32,886)	-11.22%
*	**Administrative Svcs**	$950	$950	$950	$0	0.00%
*	**Contractual Services**	$12,400	$12,400	$14,650	$2,250	18.15%
*	**Supplies**	$12,500	$10,750	$10,700	($1,800)	-14.40%
**	**Therapeutic Recreation**	**$318,984**	**$383,021**	**$286,548**	**($32,436)**	**-10.17%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Nursing Administration 10744404						
*	**Payroll**	$1,636,819	$1,316,690	$1,759,628	$122,809	7.50%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$27,470	$16,022	$27,770	$300	1.09%
*	**Contractual Services**	$246,655	$232,456	$215,575	($31,080)	-12.60%
*	**Maintenance & Repair**	$32,336	$37,500	$0	($32,336)	-100.00%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$13,164	$8,000	$8,000	($5,164)	-39.23%
*	**Minor Capital Items**	$10,000	$2,029	$5,000	($5,000)	-50.00%
*	**Capital Outlay**	$25,000	$25,000	$25,000	$0	0.00%
**	**Nursing Administration**	**$1,991,444**	**$1,637,697**	**$2,040,973**	**$49,529**	**2.49%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Nursing Direct Care 10744405						
*	**Payroll**	$7,192,519	$5,067,938	$5,850,251	($1,342,268)	-18.66%
*	**Benefits**	$0	$499	$0	$0	---
*	**Contractual Services**	$0	$85,863	$72,750	$72,750	---
**	**Nursing Direct Care**	**$7,192,519**	**$5,154,300**	**$5,923,001**	**($1,269,518)**	**-17.65%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Nutrition 10744406						
*	**Payroll**	$1,338,261	$1,457,709	$1,137,251	($201,010)	-15.02%
*	**Benefits**	$13,065	$15,708	$16,445	$3,380	25.87%
*	**Administrative Svcs**	$2,120	$1,812	$2,020	($100)	-4.72%
*	**Client Expenses**	$0	$0	$0	$0	---
*	**Contractual Services**	$41,840	$43,253	$46,282	$4,442	10.62%
*	**Maintenance & Repair**	$28,450	$28,450	$28,490	$40	0.14%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$728,660	$486,940	$653,588	($75,072)	-10.30%
*	**Minor Capital Items**	$5,000	$0	$0	($5,000)	-100.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Nutrition**	**$2,157,396**	**$2,033,872**	**$1,884,076**	**($273,320)**	**-12.67%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Environmental Services 10744407						
*	**Payroll**	$398,311	$404,534	$388,573	($9,738)	-2.44%
*	**Benefits**	$4,790	$318	$3,270	($1,520)	-31.73%
*	**Administrative Svcs**	$1,250	$0	$1,250	$0	0.00%
*	**Contractual Services**	$64,675	$71,073	$75,790	$11,115	17.19%
*	**Maintenance & Repair**	$142,010	$132,740	$136,180	($5,830)	-4.11%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$67,955	$59,916	$61,060	($6,895)	-10.15%
*	**Minor Capital Items**	$12,000	$0	$12,000	$0	0.00%
*	**Utilities**	$367,344	$190,040	$390,497	$23,153	6.30%
*	**Capital Outlay**	$36,065	$36,065	$36,065	$0	0.00%
**	**Environmental Services**	**$1,094,400**	**$894,686**	**$1,104,685**	**$10,285**	**0.94%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Housekeeping 10744408						
*	**Payroll**	$544,773	$662,399	$445,294	($99,479)	-18.26%
*	**Benefits**	$2,175	$2,175	$2,175	$0	0.00%
*	**Contractual Services**	$3,700	$3,384	$3,700	$0	0.00%
*	**Maintenance & Repair**	$2,760	$0	$2,760	$0	0.00%
*	**Supplies**	$120,955	$101,370	$83,035	($37,920)	-31.35%
*	**Minor Capital Items**	$0	$0	$0	$0	---
**	**Housekeeping**	**$674,363**	**$769,328**	**$536,964**	**($137,399)**	**-20.37%**

CITY OF PORTLAND, ME
FY24 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Laundry Services 10744409						
*	**Payroll**	$509,588	$686,475	$510,838	$1,250	0.25%
*	**Benefits**	$1,725	$2,979	$1,725	$0	0.00%
*	**Administrative Svcs**	$250	$0	$0	($250)	-100.00%
*	**Contractual Services**	$0	$0	$0	$0	---
*	**Maintenance & Repair**	$10,050	$10,928	$6,400	($3,650)	-36.32%
*	**Supplies**	$82,525	$55,305	$61,485	($21,040)	-25.50%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Laundry Services**	**$604,138**	**$755,687**	**$580,448**	**($23,690)**	**-3.92%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Barron Center 4440						
Central Supply 10744410						
*	**Payroll**	$50,459	$67,938	$50,720	$261	0.52%
*	**Benefits**	$6,500	$4,203	$4,875	($1,625)	-25.00%
*	**Administrative Svcs**	$0	$0	$0	$0	---
*	**Client Expenses**	$9,250	$0	$6,000	($3,250)	-35.14%
*	**Rentals**	$20,340	$3,000	$11,040	($9,300)	-45.72%
*	**Supplies**	$773,511	$385,646	$429,757	($343,754)	-44.44%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Central Supply**	**$860,060**	**$460,787**	**$502,392**	**($357,668)**	**-41.59%**
***	**Barron Center**	**$17,076,665**	**$14,244,470**	**$14,829,605**	**($2,247,060)**	**-13.16%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Debt Service 47					
10047000 Total EXPENDITURE	$52,546,994	$55,754,280	$54,596,478	$2,049,484	3.90%
10047000 Total REVENUE	($24,982,556)	($26,039,038)	($27,316,928)	($2,334,372)	9.34%
** **Debt Service NET**	**$27,564,438**	**$29,715,242**	**$27,279,550**	**($284,888)**	**-1.03%**
**** **Debt Service Net**	**$27,564,438**	**$29,715,242**	**$27,279,550**	**($284,888)**	**-1.03%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund Debt Service 47						
*	**Contractual Services**	$353,000	$300,000	$327,000	($26,000)	-7.37%
*	**Debt Service**	$52,193,994	$55,454,280	$54,269,478	$2,075,484	3.98%
****	**Debt Service**	**$52,546,994**	**$55,754,280**	**$54,596,478**	**$2,049,484**	**3.90%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **Library 48**					
10048000 Total EXPENDITURE	$4,312,969	$4,312,969	$4,528,618	$215,649	5.00%
** **Library NET**	**$4,312,969**	**$4,312,969**	**$4,528,618**	**$215,649**	**5.00%**
**** **Library Net**	**$4,312,969**	**$4,312,969**	**$4,528,618**	**$215,649**	**5.00%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund Library 48						
*	**Payroll**	$3,099,452	$3,099,452	$3,283,767	$184,315	5.95%
*	**Benefits**	$537,000	$537,000	$553,110	$16,110	3.00%
*	**Supplies**	$0	$0	$0	$0	---
*	**Utilities**	$0	$0	$0	$0	---
*	**Contributions**	$676,517	$676,517	$691,741	$15,224	2.25%
****	**Library**	**$4,312,969**	**$4,312,969**	**$4,528,618**	**$215,649**	**5.00%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Pension 51					
10051200 Total EXPENDITURE	$9,448,120	$9,296,920	$10,911,142	$1,463,022	15.48%
10051200 Total REVENUE	($985,205)	$0	($1,006,643)	($21,438)	2.18%
**** Pension NET**	**$8,462,915**	**$9,296,920**	**$9,904,499**	**$1,441,584**	**17.03%**
****** Pension Net**	**$8,462,915**	**$9,296,920**	**$9,904,499**	**$1,441,584**	**17.03%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **Pension 51**						
*	**Benefits**	$9,448,120	$9,296,920	$10,911,142	$1,463,022	15.48%
*	**Contractual Services**	$0	$0	$0	$0	---
****	**Pension**	**$9,448,120**	**$9,296,920**	**$10,911,142**	**$1,463,022**	**15.48%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Employee Benefits 52					
10052200 Total EXPENDITURE	$18,154,207	$19,148,245	$20,018,555	$1,864,348	10.27%
10052200 Total REVENUE	($5,735,948)	($5,368,542)	($6,725,857)	($989,909)	17.26%
** **Health Insurance Program NET**	**$12,418,259**	**$13,779,703**	**$13,292,698**	**$874,439**	**7.04%**
10052300 Total EXPENDITURE	$1,697,605	$0	$1,722,605	$25,000	1.47%
10052300 Total REVENUE	($190,000)	($53,075)	($190,000)	$0	0.00%
** **Workers' Compensation NET**	**$1,507,605**	**($53,075)**	**$1,532,605**	**$25,000**	**1.66%**
10052400 Total EXPENDITURE	$1,325,660	$1,368,069	$1,578,873	$253,213	19.10%
10052400 Total REVENUE	($127,253)	($120,632)	($150,773)	($23,520)	18.48%
** **FICA NET**	**$1,198,407**	**$1,247,437**	**$1,428,100**	**$229,693**	**19.17%**
10052500 Total EXPENDITURE	$230,240	$243,698	$260,451	$30,211	13.12%
10052500 Total REVENUE	($7,926)	($7,334)	($10,028)	($2,102)	26.52%
** **Group Life Insurance NET**	**$222,314**	**$236,364**	**$250,423**	**$28,109**	**12.64%**
10052600 Total EXPENDITURE	$100,000	$28,740	$100,000	$0	0.00%
10052600 Total REVENUE	$0	$0	$0	$0	---
** **Unemployment NET**	**$100,000**	**$28,740**	**$100,000**	**$0**	**0.00%**
**** **Employee Benefits Net**	**$15,446,585**	**$15,239,169**	**$16,603,826**	**$1,157,241**	**7.49%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund Employee Benefits 52						
*	**Benefits**	$18,598,618	$20,362,225	$20,779,516	$2,180,898	11.73%
*	**Administrative Svcs**	$877,665	$408,000	$840,135	($37,530)	-4.28%
*	**Contractual Services**	$842,000	$0	$867,000	$25,000	2.97%
*	**Rentals**	$12,360	$16,764	$16,764	$4,404	35.63%
*	**Insurance**	$1,045,905	$0	$1,045,905	$0	0.00%
*	**Utilities**	$1,464	$1,763	$1,464	$0	0.00%
*	**Contributions**	$129,700	$0	$129,700	$0	0.00%
****	**Employee Benefits**	**$21,507,712**	**$20,788,752**	**$23,680,484**	**$2,172,772**	**10.10%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Employee Benefits 52						
Health Insurance Program 10052200						
*	**Benefits**	$16,942,718	$18,721,718	$18,840,192	$1,897,474	11.20%
*	**Administrative Svcs**	$1,197,665	$408,000	$1,160,135	($37,530)	-3.13%
*	**Rentals**	$12,360	$16,764	$16,764	$4,404	35.63%
*	**Utilities**	$1,464	$1,763	$1,464	$0	0.00%
**	**Health Insurance Program**	**$18,154,207**	**$19,148,245**	**$20,018,555**	**$1,864,348**	**10.27%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Workers' Compensation 10052300						
*	**Administrative Svcs**	($320,000)	$0	($320,000)	$0	0.00%
*	**Contractual Services**	$842,000	$0	$867,000	$25,000	2.97%
*	**Insurance**	$1,045,905	$0	$1,045,905	$0	0.00%
*	**Contributions**	$129,700	$0	$129,700	$0	0.00%
**	**Workers' Compensation**	**$1,697,605**	**$0**	**$1,722,605**	**$25,000**	**1.47%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
FICA 10052400						
*	**Benefits**	$1,325,660	$1,368,069	$1,578,873	$253,213	19.10%
**	**FICA**	**$1,325,660**	**$1,368,069**	**$1,578,873**	**$253,213**	**19.10%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Group Life Insurance 10052500						
*	**Benefits**	$230,240	$243,698	$260,451	$30,211	13.12%
**	**Group Life Insurance**	**$230,240**	**$243,698**	**$260,451**	**$30,211**	**13.12%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Unemployment 10052600						
*	**Benefits**	$100,000	$28,740	$100,000	$0	0.00%
**	**Unemployment**	**$100,000**	**$28,740**	**$100,000**	**$0**	**0.00%**
****	**Employee Benefits**	**$21,507,712**	**$20,788,752**	**$23,680,484**	**$2,172,772**	**10.10%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Contingency 61					
10061000 Total EXPENDITURE	$350,000	$0	$250,000	($100,000)	-28.57%
** **Contingency NET**	**$350,000**	**$0**	**$250,000**	**($100,000)**	**-28.57%**
**** **Contingency Net**	**$350,000**	**$0**	**$250,000**	**($100,000)**	**-28.57%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23

General Fund
Contingency 61

*	**Payroll**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$925	$0	$925	$0	0.00%
*	**Contractual Services**	$349,075	$0	$249,075	($100,000)	-28.65%
*	**Supplies**	$0	$0	$0	$0	---
*	**Utilities**	$0	$0	$0	$0	---
*	**Capital Outlay**	$0	$0	$0	$0	---
****	**Contingency**	**$350,000**	**$0**	**$250,000**	**($100,000)**	**-28.57%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Liability Insurance 62					
10062000 Total EXPENDITURE	$901,907	$889,804	$971,678	$69,771	7.74%
10062000 Total REVENUE	($216,063)	($217,191)	($237,377)	($21,314)	9.86%
** **Liability Insurance NET**	**$685,844**	**$672,613**	**$734,301**	**$48,457**	**7.07%**
**** **Liability Insurance Net**	**$685,844**	**$672,613**	**$734,301**	**$48,457**	**7.07%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
Liability Insurance 62						
*	**Administrative Svcs**	$5,700	$5,700	$5,700	$0	0.00%
*	**Contractual Services**	$5,000	$5,000	$5,000	$0	0.00%
*	**Insurance**	$891,207	$879,104	$960,978	$69,771	7.83%
****	**Liability Insurance**	**$901,907**	**$889,804**	**$971,678**	**$69,771**	**7.74%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **County Tax 63**					
10063000 Total EXPENDITURE	$7,563,215	$7,563,215	$9,206,423	$1,643,208	21.73%
** **County Tax NET**	**$7,563,215**	**$7,563,215**	**$9,206,423**	**$1,643,208**	**21.73%**
**** **County Tax Net**	**$7,563,215**	**$7,563,215**	**$9,206,423**	**$1,643,208**	**21.73%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund						
County Tax 63						
*	**Contributions**	$7,563,215	$7,563,215	$9,206,423	$1,643,208	21.73%
****	**County Tax**	**$7,563,215**	**$7,563,215**	**$9,206,423**	**$1,643,208**	**21.73%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund					
Memberships / Other 65					
10065200 Total EXPENDITURE	$3,137,789	$3,137,789	$3,242,830	$105,041	3.35%
10065200 Total REVENUE	($640,265)	($392,003)	($563,566)	$76,699	-11.98%
** **Transit District (Metro) NET**	**$2,497,524**	**$2,745,786**	**$2,679,264**	**$181,740**	**7.28%**
10065300 Total EXPENDITURE	$67,939	$67,895	$66,522	($1,417)	-2.09%
** **Regional Transportation NET**	**$67,939**	**$67,895**	**$66,522**	**($1,417)**	**-2.09%**
10065400 Total EXPENDITURE	$709,645	$0	$488,416	($221,229)	-31.17%
** **Memberships - Misc NET**	**$709,645**	**$0**	**$488,416**	**($221,229)**	**-31.17%**
**** **Memberships / Other Net**	**$3,275,108**	**$2,813,681**	**$3,234,202**	**($40,906)**	**-1.25%**

CITY OF PORTLAND, ME
FY24 DEPARTMENT CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **Memberships / Other 65**						
*	**Contractual Services**	$52,670	$0	$55,000	$2,330	4.42%
*	**Contributions**	$3,862,703	$3,205,684	$3,742,768	($119,935)	-3.10%
****	**Memberships / Other**	**$3,915,373**	**$3,205,684**	**$3,797,768**	**($117,605)**	**-3.00%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Memberships / Other 65						
Transit District (Metro) 10065200						
*	**Contributions**	$3,137,789	$3,137,789	$3,242,830	$105,041	3.35%
**	**Transit District (Metro)**	**$3,137,789**	**$3,137,789**	**$3,242,830**	**$105,041**	**3.35%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Regional Transportation 10065300						
*	**Contributions**	$67,939	$67,895	$66,522	($1,417)	-2.09%
**	**Regional Transportation**	**$67,939**	**$67,895**	**$66,522**	**($1,417)**	**-2.09%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Memberships - Misc 10065400						
*	**Contractual Services**	$52,670	$0	$55,000	$2,330	4.42%
*	**Contributions**	$656,975	$0	$433,416	($223,559)	-34.03%
**	**Memberships - Misc**	**$709,645**	**$0**	**$488,416**	**($221,229)**	**-31.17%**
****	**Memberships / Other**	**$3,915,373**	**$3,205,684**	**$3,797,768**	**($117,605)**	**-3.00%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
General Fund **Wage Adjustment 67**					
10067000 Total EXPENDITURE	($150,000)	$0	$2,346,263	$2,496,263	-1664.18%
** **Wage Adjustment NET**	**($150,000)**	**$0**	**$2,346,263**	**$2,496,263**	**1664.18%**
**** **Wage Adjustment Net**	**($150,000)**	**$0**	**$2,346,263**	**$2,496,263**	**1664.18%**

CITY OF PORTLAND, ME
FY24 ENTERPRISE FUND NET ORG REPORT

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Fish Pier Authority Fund					
Public Buildings & Waterfront 35					
53035301 Total EXPENDITURE	$427,217	$390,053	$421,638	($5,579)	-1.31%
53035301 Total REVENUE	($427,217)	($390,053)	($421,638)	$5,579	-1.31%
** **Pub Bldg & Wtrfnt - Fish Pier NET**	**$0**	**$0**	**$0**	**$0**	---
***** **Fish Pier Authority Fund NET**	**$0**	**$0**	**$0**	**$0**	---

CITY OF PORTLAND, ME
FY24 ENTERPRISE FUND CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Fish Pier Authority Fund 0530:						
*	Payroll	$71,926	$67,500	$81,683	$9,757	13.57%
*	Benefits	$13,446	$25,497	$13,446	$0	0.00%
*	Operating Transfers	$0	$0	$0	$0	---
*	Administrative Svcs	$11,876	$10,376	$10,702	($1,174)	-9.89%
*	Contractual Services	$48,263	$42,808	$49,463	$1,200	2.49%
*	Maintenance & Repair	$227,000	$123,500	$212,000	($15,000)	-6.61%
*	Insurance	$15,120	$15,120	$15,120	$0	0.00%
*	Supplies	$13,500	$6,916	$13,500	$0	0.00%
*	Utilities	$15,000	$7,250	$15,000	$0	0.00%
*	Contributions	$0	$80,000	$0	$0	---
*	Capital Outlay	$0	$0	$0	$0	---
*	Debt Service	$11,086	$11,086	$10,724	($362)	-3.27%
**	**Fish Pier Authority Fund**	**$427,217**	**$390,053**	**$421,638**	**($5,579)**	**-1.31%**

CITY OF PORTLAND, ME
FY24 ENTERPRISE FUND NET ORG REPORT

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Sewer Utility Fund						
Finance 15						
57015300 Total EXPENDITURE		$101,027	$12,362	$97,248	($3,779)	-3.74%
**	**Sewer Utility Finance NET**	**$101,027**	**$12,362**	**$97,248**	**($3,779)**	**-3.74%**
****	**Finance NET**	**$101,027**	**$12,362**	**$97,248**	**($3,779)**	**-3.74%**
Sewer Utility Fund						
Public Works 31						
57031000 Total REVENUE		($29,318,982)	($30,233,866)	($32,626,957)	($3,307,975)	11.28%
**	**Sewer Utility Public Works NET**	**($29,318,982)**	**($30,233,866)**	**($32,626,957)**	**($3,307,975)**	**-11.28%**
57031100 Total EXPENDITURE		$883,910	$834,196	$918,110	$34,200	3.87%
**	**Sewer Utility PW Admin NET**	**$883,910**	**$834,196**	**$918,110**	**$34,200**	**3.87%**
57031202 Total EXPENDITURE		$2,987,120	$2,813,609	$2,913,802	($73,318)	-2.45%
**	**Sewer Utility Districting NET**	**$2,987,120**	**$2,813,609**	**$2,913,802**	**($73,318)**	**-2.45%**
57031204 Total EXPENDITURE		$65,992	$70,354	$70,886	$4,894	7.42%
**	**Sewer Communications NET**	**$65,992**	**$70,354**	**$70,886**	**$4,894**	**7.42%**
57031303 Total EXPENDITURE		$635,197	$583,884	$661,115	$25,918	4.08%
**	**Sewer Engineering NET**	**$635,197**	**$583,884**	**$661,115**	**$25,918**	**4.08%**
57031600 Total EXPENDITURE		$9,234,630	$9,656,062	$9,805,378	$570,748	6.18%
**	**Sewer Utility Debt Service NET**	**$9,234,630**	**$9,656,062**	**$9,805,378**	**$570,748**	**6.18%**
57031700 Total EXPENDITURE		$1,531,681	$1,383,909	$1,571,738	$40,057	2.62%
**	**Sewer Utility Fringe Benefits NET**	**$1,531,681**	**$1,383,909**	**$1,571,738**	**$40,057**	**2.62%**
57031800 Total EXPENDITURE		$13,879,425	$14,879,490	$16,588,680	$2,709,255	19.52%
**	**Sewer Utility PWD Assessment NET**	**$13,879,425**	**$14,879,490**	**$16,588,680**	**$2,709,255**	**19.52%**
****	**Public Works NET**	**($101,027)**	**($12,362)**	**($97,248)**	**$3,779**	**3.74%**
*****	**Sewer Utility Fund NET**	**$0**	**$0**	**$0**	**$0**	**---**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Sewer Utility Fund 0570:						
*	Payroll	$2,609,972	$2,450,453	$2,673,879	$63,907	2.45%
*	Benefits	$1,053,521	$917,527	$1,050,351	($3,170)	-0.30%
*	Administrative Svcs	$14,492,688	$15,428,488	$17,255,010	$2,762,322	19.06%
*	Contractual Services	$1,234,068	$1,148,513	$1,145,340	($88,728)	-7.19%
*	Maintenance & Repair	$318,864	$310,011	$300,924	($17,940)	-5.63%
*	Rentals	$99,141	$98,719	$105,723	$6,582	6.64%
*	Insurance	$24,540	$9,327	$24,540	$0	0.00%
*	Supplies	$280,770	$256,091	$277,711	($3,059)	-1.09%
*	Minor Capital Items	$0	$0	$0	$0	---
*	Utilities	$125,766	$123,988	$128,079	$2,313	1.84%
*	Contributions	$0	$0	$0	$0	---
*	Capital Outlay	$30,000	$3,000	$45,000	$15,000	50.00%
*	Debt Service	$9,049,652	$9,487,749	$9,620,400	$570,748	6.31%
**	**Sewer Utility Fund**	**$29,318,982**	**$30,233,866**	**$32,626,957**	**$3,307,975**	**11.28%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Finance 15						
Sewer Utility Finance 57015300						
*	**Payroll**	$85,012	$8,512	$87,183	$2,171	2.55%
*	**Administrative Svcs**	$3,765	$1,000	$3,765	$0	0.00%
*	**Contractual Services**	$9,400	$1,000	$3,450	($5,950)	-63.30%
*	**Supplies**	$2,850	$1,850	$2,850	$0	0.00%
**	**Sewer Utility Finance**	**$101,027**	**$12,362**	**$97,248**	**($3,779)**	**-3.74%**
****	**Finance**	**$101,027**	**$12,362**	**$97,248**	**($3,779)**	**-3.74%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Works 31						
Sewer Utility PW Admin 57031100						
*	**Payroll**	$659,858	$675,000	$687,757	$27,899	4.23%
*	**Benefits**	$2,260	$1,900	$2,340	$80	3.54%
*	**Administrative Svcs**	$30,495	$21,685	$33,460	$2,965	9.72%
*	**Contractual Services**	$99,220	$51,200	$99,270	$50	0.05%
*	**Maintenance & Repair**	$54,590	$50,500	$56,640	$2,050	3.76%
*	**Rentals**	$19,677	$19,677	$25,060	$5,383	27.36%
*	**Supplies**	$15,984	$12,626	$11,975	($4,009)	-25.08%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$1,826	$1,608	$1,608	($218)	-11.94%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Sewer Utility PW Admin**	**$883,910**	**$834,196**	**$918,110**	**$34,200**	**3.87%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Sewer Utility Districting 57031202						
*	**Payroll**	$1,422,428	$1,360,061	$1,448,082	$25,654	1.80%
*	**Benefits**	$15,355	$12,600	$14,995	($360)	-2.34%
*	**Administrative Svcs**	$97,970	$46,750	$93,305	($4,665)	-4.76%
*	**Contractual Services**	$702,670	$701,700	$607,252	($95,418)	-13.58%
*	**Maintenance & Repair**	$263,214	$258,000	$243,224	($19,990)	-7.59%
*	**Rentals**	$78,350	$78,059	$79,440	$1,090	1.39%
*	**Supplies**	$254,633	$235,139	$257,113	$2,480	0.97%
*	**Utilities**	$122,500	$121,300	$125,391	$2,891	2.36%
*	**Capital Outlay**	$30,000	$0	$45,000	$15,000	50.00%
**	**Sewer Utility Districting**	**$2,987,120**	**$2,813,609**	**$2,913,802**	**($73,318)**	**-2.45%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Sewer Communications 57031204						
*	**Payroll**	$60,896	$65,380	$65,207	$4,311	7.08%
*	**Benefits**	$375	$375	$375	$0	0.00%
*	**Administrative Svcs**	$33	$33	$33	$0	0.00%
*	**Contractual Services**	$2,310	$2,500	$2,640	$330	14.29%
*	**Maintenance & Repair**	$165	$165	$165	$0	0.00%
*	**Rentals**	$364	$233	$443	$79	21.70%
*	**Supplies**	$1,849	$1,668	$2,023	$174	9.41%
**	**Sewer Communications**	**$65,992**	**$70,354**	**$70,886**	**$4,894**	**7.42%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Sewer Engineering 57031303						
*	**Payroll**	$381,778	$341,500	$385,650	$3,872	1.01%
*	**Benefits**	$2,120	$1,800	$2,280	$160	7.55%
*	**Administrative Svcs**	$7,270	$5,800	$18,930	$11,660	160.39%
*	**Contractual Services**	$235,490	$223,800	$247,750	$12,260	5.21%
*	**Maintenance & Repair**	$895	$1,346	$895	$0	0.00%
*	**Rentals**	$750	$750	$780	$30	4.00%
*	**Supplies**	$5,454	$4,808	$3,750	($1,704)	-31.24%
*	**Utilities**	$1,440	$1,080	$1,080	($360)	-25.00%
*	**Contributions**	$0	$0	$0	$0	---
*	**Capital Outlay**	$0	$3,000	$0	$0	---
**	**Sewer Engineering**	**$635,197**	**$583,884**	**$661,115**	**$25,918**	**4.08%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Sewer Utility Debt Service 57031600						
*	**Contractual Services**	$184,978	$168,313	$184,978	$0	0.00%
*	**Debt Service**	$9,049,652	$9,487,749	$9,620,400	$570,748	6.31%
**	**Sewer Utility Debt Service**	**$9,234,630**	**$9,656,062**	**$9,805,378**	**$570,748**	**6.18%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Sewer Utility Fringe Benefits 57031700						
*	**Payroll**	$0	$0	$0	$0	---
*	**Benefits**	$1,033,411	$900,852	$1,030,361	($3,050)	-0.30%
*	**Administrative Svcs**	$473,730	$473,730	$516,837	$43,107	9.10%
*	**Insurance**	$24,540	$9,327	$24,540	$0	0.00%
**	**Sewer Utility Fringe Benefits**	**$1,531,681**	**$1,383,909**	**$1,571,738**	**$40,057**	**2.62%**

ACCOUNT DESCRIPTION		FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Sewer Utility PWD Assessment 57031800						
*	**Administrative Svcs**	$13,879,425	$14,879,490	$16,588,680	$2,709,255	19.52%
**	**Sewer Utility PWD Assessment**	**$13,879,425**	**$14,879,490**	**$16,588,680**	**$2,709,255**	**19.52%**
****	**Public Works**	**$29,217,955**	**$30,221,504**	**$32,529,709**	**$3,311,754**	**11.33%**
*****	**Sewer Utility Fund**	**$29,318,982**	**$30,233,866**	**$32,626,957**	**$3,307,975**	**11.28%**

CITY OF PORTLAND, ME
FY24 ENTERPRISE FUND NET ORG REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Stormwater Fund						
Finance 15						
57115100	Total EXPENDITURE	$280,160	$242,100	$299,211	$19,051	6.80%
**	**Stormwater Finance NET**	**$280,160**	**$242,100**	**$299,211**	**$19,051**	**6.80%**
****	**Finance NET**	**$280,160**	**$242,100**	**$299,211**	**$19,051**	**6.80%**
Stormwater Fund						
Public Works 31						
57131000	Total REVENUE	($5,146,546)	($5,506,408)	($6,599,914)	($1,453,368)	28.24%
**	**Stormwater Public Works NET**	**($5,146,546)**	**($5,506,408)**	**($6,599,914)**	**($1,453,368)**	**-28.24%**
57131500	Total EXPENDITURE	$1,853,709	$1,805,029	$2,455,063	$601,354	32.44%
**	**Stormwater Management NET**	**$1,853,709**	**$1,805,029**	**$2,455,063**	**$601,354**	**32.44%**
57131600	Total EXPENDITURE	$2,660,693	$3,094,867	$3,405,428	$744,735	27.99%
**	**Stormwater Debt Service NET**	**$2,660,693**	**$3,094,867**	**$3,405,428**	**$744,735**	**27.99%**
57131700	Total EXPENDITURE	$351,984	$364,412	$440,212	$88,228	25.07%
**	**Stormwater Fringe Benefits NET**	**$351,984**	**$364,412**	**$440,212**	**$88,228**	**25.07%**
****	**Public Works NET**	**($280,160)**	**($242,100)**	**($299,211)**	**($19,051)**	**-6.80%**
*****	**Stormwater Fund NET**	**$0**	**$0**	**$0**	**$0**	**---**

CITY OF PORTLAND, ME
FY24 ENTERPRISE FUND CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Stormwater Fund 0571:						
*	Payroll	$1,233,358	$1,191,062	$1,321,290	$87,932	7.13%
*	Benefits	$293,269	$306,497	$331,446	$38,177	13.02%
*	Administrative Svcs	$142,253	$129,265	$197,289	$55,036	38.69%
*	Contractual Services	$531,118	$542,657	$1,026,480	$495,362	93.27%
*	Maintenance & Repair	$88,250	$87,200	$110,790	$22,540	25.54%
*	Rentals	$50,617	$50,617	$56,000	$5,383	10.63%
*	Insurance	$2,000	$0	$2,000	$0	0.00%
*	Supplies	$158,180	$117,150	$160,620	$2,440	1.54%
*	Utilities	$5,736	$2,000	$7,499	$1,763	30.74%
*	Capital Outlay	$0	$0	$0	$0	---
*	Debt Service	$2,641,765	$3,079,960	$3,386,500	$744,735	28.19%
**	**Stormwater Fund**	**$5,146,546**	**$5,506,408**	**$6,599,914**	**$1,453,368**	**28.24%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Finance 15						
Stormwater Finance 57115100						
*	**Payroll**	$200,737	$197,950	$219,788	$19,051	9.49%
*	**Administrative Svcs**	$37,453	$26,500	$37,453	$0	0.00%
*	**Contractual Services**	$36,820	$14,000	$36,820	$0	0.00%
*	**Supplies**	$5,150	$3,650	$5,150	$0	0.00%
**	**Stormwater Finance**	**$280,160**	**$242,100**	**$299,211**	**$19,051**	**6.80%**
****	**Finance**	**$280,160**	**$242,100**	**$299,211**	**$19,051**	**6.80%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Public Works 31						
Stormwater Management 57131500						
*	**Payroll**	$1,032,621	$993,112	$1,101,502	$68,881	6.67%
*	**Benefits**	$2,700	$1,500	$2,820	$120	4.44%
*	**Administrative Svcs**	$45,385	$43,350	$50,250	$4,865	10.72%
*	**Contractual Services**	$475,370	$513,750	$970,732	$495,362	104.21%
*	**Maintenance & Repair**	$88,250	$87,200	$110,790	$22,540	25.54%
*	**Rentals**	$50,617	$50,617	$56,000	$5,383	10.63%
*	**Supplies**	$153,030	$113,500	$155,470	$2,440	1.59%
*	**Utilities**	$5,736	$2,000	$7,499	$1,763	30.74%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Stormwater Management**	**$1,853,709**	**$1,805,029**	**$2,455,063**	**$601,354**	**32.44%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Stormwater Debt Service 57131600						
*	**Contractual Services**	$18,928	$14,907	$18,928	$0	0.00%
*	**Debt Service**	$2,641,765	$3,079,960	$3,386,500	$744,735	28.19%
**	**Stormwater Debt Service**	**$2,660,693**	**$3,094,867**	**$3,405,428**	**$744,735**	**27.99%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Stormwater Fringe Benefits 57131700						
*	**Payroll**	$0	$0	$0	$0	---
*	**Benefits**	$290,569	$304,997	$328,626	$38,057	13.10%
*	**Administrative Svcs**	$59,415	$59,415	$109,586	$50,171	84.44%
*	**Insurance**	$2,000	$0	$2,000	$0	0.00%
**	**Stormwater Fringe Benefits**	**$351,984**	**$364,412**	**$440,212**	**$88,228**	**25.07%**
****	**Public Works**	**$4,866,386**	**$5,264,308**	**$6,300,703**	**$1,434,317**	**29.47%**
*****	**Stormwater Fund**	**$5,146,546**	**$5,506,408**	**$6,599,914**	**$1,453,368**	**28.24%**

ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Fund					
Jetport 28					
58328000 Total REVENUE	($22,697,031)	($25,562,929)	($22,635,603)	$61,428	-0.27%
** **Jetport Department NET**	**($22,697,031)**	**($25,562,929)**	**($22,635,603)**	**$61,428**	**0.27%**
58328101 Total EXPENDITURE	$1,239,982	$1,182,610	$1,254,338	$14,356	1.16%
** **Jetport Administration NET**	**$1,239,982**	**$1,182,610**	**$1,254,338**	**$14,356**	**1.16%**
58328102 Total EXPENDITURE	$429,390	$401,213	$462,130	$32,740	7.62%
** **Jetport Marketing NET**	**$429,390**	**$401,213**	**$462,130**	**$32,740**	**7.62%**
58328103 Total EXPENDITURE	$4,587,702	$4,247,113	$4,971,391	$383,689	8.36%
** **Jetport Fringe/Indirect Costs NET**	**$4,587,702**	**$4,247,113**	**$4,971,391**	**$383,689**	**8.36%**
58328200 Total EXPENDITURE	$4,617,834	$6,688,504	$5,242,086	$624,252	13.52%
** **Jetport Field NET**	**$4,617,834**	**$6,688,504**	**$5,242,086**	**$624,252**	**13.52%**
58328300 Total EXPENDITURE	$18,576	$18,574	$19,072	$496	2.67%
58328300 Total REVENUE	($254,200)	($430,000)	($327,375)	($73,175)	28.79%
** **Jetport General Aviation NET**	**($235,624)**	**($411,426)**	**($308,303)**	**($72,679)**	**-30.85%**
58328400 Total EXPENDITURE	$2,773,732	$2,572,914	$3,044,191	$270,459	9.75%
58328400 Total REVENUE	($18,750)	($33,300)	($33,750)	($15,000)	80.00%
** **Jetport Operations NET**	**$2,754,982**	**$2,539,614**	**$3,010,441**	**$255,459**	**9.27%**
58328500 Total EXPENDITURE	$7,624,682	$7,552,327	$8,575,374	$950,692	12.47%
** **Jetport Terminal Division NET**	**$7,624,682**	**$7,552,327**	**$8,575,374**	**$950,692**	**12.47%**
58328600 Total EXPENDITURE	$5,074,541	$4,823,802	$5,192,557	$118,016	2.33%
58328600 Total REVENUE	($6,548,470)	($8,360,182)	($8,023,238)	($1,474,768)	22.52%
** **Jetport Parking Division NET**	**($1,473,929)**	**($3,536,380)**	**($2,830,681)**	**($1,356,752)**	**-92.05%**
58328700 Total EXPENDITURE	$713,945	$708,862	$729,414	$15,469	2.17%
58328700 Total REVENUE	($732,000)	($774,612)	($800,000)	($68,000)	9.29%
** **Jetport Airfield Deicing Fac. NET**	**($18,055)**	**($65,750)**	**($70,586)**	**($52,531)**	**-290.95%**
58328900 Total EXPENDITURE	$3,170,067	$6,965,104	$2,329,413	($840,654)	-26.52%
58328900 Total REVENUE	$0	$0	$0	$0	---
** **Jetport Surplus NET**	**$3,170,067**	**$6,965,104**	**$2,329,413**	**($840,654)**	**-26.52%**
***** **Jetport Fund NET**	**$0**	**$0**	**$0**	**$0**	**---**

CITY OF PORTLAND, ME
FY24 ENTERPRISE FUND CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Fund 0583:						
*	Payroll	$3,951,080	$3,820,227	$4,328,472	$377,392	9.55%
*	Benefits	$2,604,208	$2,357,345	$2,638,509	$34,301	1.32%
*	Administrative Svcs	$4,020,245	$7,760,951	$3,318,579	($701,666)	-17.45%
*	Contractual Services	$5,903,437	$6,431,986	$6,404,326	$500,889	8.48%
*	Maintenance & Repair	$1,409,719	$1,332,615	$1,402,095	($7,624)	-0.54%
*	Rentals	$31,008	$24,864	$31,892	$884	2.85%
*	Insurance	$181,137	$161,137	$165,500	($15,637)	-8.63%
*	Supplies	$831,363	$762,052	$885,553	$54,190	6.52%
*	Minor Capital Items	$0	$0	$0	$0	---
*	Utilities	$1,412,508	$1,281,013	$1,105,572	($306,936)	-21.73%
*	Contributions	$2,017,946	$1,899,000	$2,250,098	$232,152	11.50%
*	Capital Outlay	$3,792,300	$5,211,833	$5,176,020	$1,383,720	36.49%
*	Debt Service	$4,095,500	$4,118,000	$4,113,350	$17,850	0.44%
**	**Jetport Fund**	**$30,250,451**	**$35,161,023**	**$31,819,966**	**$1,569,515**	**5.19%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport 28						
Jetport Administration 58328101						
*	**Payroll**	$876,910	$850,954	$918,041	$41,131	4.69%
*	**Benefits**	$2,800	$1,284	$1,960	($840)	-30.00%
*	**Administrative Svcs**	$105,423	$102,904	$112,000	$6,577	6.24%
*	**Contractual Services**	$155,650	$138,480	$174,860	$19,210	12.34%
*	**Maintenance & Repair**	$10,149	$9,139	$5,000	($5,149)	-50.73%
*	**Rentals**	$6,000	$5,764	$6,000	$0	0.00%
*	**Supplies**	$30,910	$16,250	$26,841	($4,069)	-13.16%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$7,140	$9,869	$9,636	$2,496	34.96%
*	**Capital Outlay**	$45,000	$47,966	$0	($45,000)	-100.00%
**	**Jetport Administration**	**$1,239,982**	**$1,182,610**	**$1,254,338**	**$14,356**	**1.16%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Marketing 58328102						
*	**Payroll**	$0	$0	$7,200	$7,200	---
*	**Benefits**	$0	$0	$1,590	$1,590	---
*	**Administrative Svcs**	$159,390	$127,189	$154,700	($4,690)	-2.94%
*	**Contractual Services**	$240,640	$252,660	$271,640	$31,000	12.88%
*	**Maintenance & Repair**	$25,000	$18,000	$25,000	$0	0.00%
*	**Supplies**	$4,360	$3,364	$2,000	($2,360)	-54.13%
**	**Jetport Marketing**	**$429,390**	**$401,213**	**$462,130**	**$32,740**	**7.62%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Fringe/Indirect Costs 58328103						
*	**Payroll**	$0	$0	$18,174	$18,174	---
*	**Benefits**	$2,573,406	$2,337,741	$2,610,259	$36,853	1.43%
*	**Administrative Svcs**	$471,235	$471,235	$582,625	$111,390	23.64%
*	**Insurance**	$181,137	$161,137	$165,500	($15,637)	-8.63%
*	**Contributions**	$1,361,924	$1,277,000	$1,594,833	$232,909	17.10%
**	**Jetport Fringe/Indirect Costs**	**$4,587,702**	**$4,247,113**	**$4,971,391**	**$383,689**	**8.36%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Field 58328200						
*	**Payroll**	$1,099,634	$1,116,000	$1,304,279	$204,645	18.61%
*	**Benefits**	$14,142	$10,526	$11,850	($2,292)	-16.21%
*	**Administrative Svcs**	$33,055	$31,268	$46,571	$13,516	40.89%
*	**Contractual Services**	$1,070,562	$1,203,287	$719,435	($351,127)	-32.80%
*	**Maintenance & Repair**	$574,632	$506,513	$614,103	$39,471	6.87%
*	**Rentals**	$17,008	$15,100	$17,892	$884	5.20%
*	**Supplies**	$606,020	$601,617	$687,124	$81,104	13.38%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$185,731	$155,903	$166,582	($19,149)	-10.31%
*	**Capital Outlay**	$1,017,050	$3,048,290	$1,674,250	$657,200	64.62%
**	**Jetport Field**	**$4,617,834**	**$6,688,504**	**$5,242,086**	**$624,252**	**13.52%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport General Aviation 58328300						
*	**Payroll**	$500	$500	$500	$0	0.00%
*	**Contractual Services**	$16,576	$16,574	$17,072	$496	2.99%
*	**Maintenance & Repair**	$1,500	$1,500	$1,500	$0	0.00%
*	**Supplies**	$0	$0	$0	$0	---
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Jetport General Aviation**	**$18,576**	**$18,574**	**$19,072**	**$496**	**2.67%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Operations 58328400						
*	**Payroll**	$983,006	$895,831	$1,111,821	$128,815	13.10%
*	**Benefits**	$7,300	$4,750	$9,350	$2,050	28.08%
*	**Administrative Svcs**	$54,563	$49,390	$73,255	$18,692	34.26%
*	**Contractual Services**	$668,953	$797,060	$780,501	$111,548	16.68%
*	**Maintenance & Repair**	$29,501	$24,201	$63,500	$33,999	115.25%
*	**Supplies**	$55,587	$41,088	$54,540	($1,047)	-1.88%
*	**Utilities**	$13,800	$15,594	$20,959	$7,159	51.88%
*	**Contributions**	$656,022	$622,000	$655,265	($757)	-0.12%
*	**Capital Outlay**	$305,000	$123,000	$275,000	($30,000)	-9.84%
**	**Jetport Operations**	**$2,773,732**	**$2,572,914**	**$3,044,191**	**$270,459**	**9.75%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Terminal Division 58328500						
*	**Payroll**	$974,530	$940,942	$951,957	($22,573)	-2.32%
*	**Benefits**	$6,560	$3,044	$3,500	($3,060)	-46.65%
*	**Administrative Svcs**	$25,352	$13,461	$19,215	($6,137)	-24.21%
*	**Contractual Services**	$2,902,465	$3,169,105	$3,599,181	$696,716	24.00%
*	**Maintenance & Repair**	$655,618	$666,395	$626,748	($28,870)	-4.40%
*	**Rentals**	$7,500	$4,000	$7,500	$0	0.00%
*	**Supplies**	$114,122	$91,583	$110,258	($3,864)	-3.39%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$1,195,535	$1,098,047	$905,395	($290,140)	-24.27%
*	**Capital Outlay**	$1,246,250	$1,069,000	$1,856,270	$610,020	48.95%
*	**Debt Service**	$496,750	$496,750	$495,350	($1,400)	-0.28%
**	**Jetport Terminal Division**	**$7,624,682**	**$7,552,327**	**$8,575,374**	**$950,692**	**12.47%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Parking Division 58328600						
*	**Payroll**	$14,500	$14,000	$14,500	$0	0.00%
*	**Administrative Svcs**	$1,160	$400	$800	($360)	-31.03%
*	**Contractual Services**	$146,971	$153,200	$125,188	($21,783)	-14.82%
*	**Maintenance & Repair**	$104,369	$103,000	$57,294	($47,075)	-45.10%
*	**Rentals**	$500	$0	$500	$0	0.00%
*	**Supplies**	$18,989	$6,775	$2,775	($16,214)	-85.39%
*	**Utilities**	$10,302	$1,600	$3,000	($7,302)	-70.88%
*	**Capital Outlay**	$1,179,000	$923,577	$1,370,500	$191,500	16.24%
*	**Debt Service**	$3,598,750	$3,621,250	$3,618,000	$19,250	0.53%
**	**Jetport Parking Division**	**$5,074,541**	**$4,823,802**	**$5,192,557**	**$118,016**	**2.33%**

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Airfield Deicing Fac. 58328700						
*	**Payroll**	$2,000	$2,000	$2,000	$0	0.00%
*	**Contractual Services**	$701,620	$701,620	$716,449	$14,829	2.11%
*	**Maintenance & Repair**	$8,950	$3,867	$8,950	$0	0.00%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$1,375	$1,375	$2,015	$640	46.55%
*	**Utilities**	$0	$0	$0	$0	---
**	**Jetport Airfield Deicing Fac.**	**$713,945**	**$708,862**	**$729,414**	**$15,469**	**2.17%**

CITY OF PORTLAND, ME
FY24 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY23 REVISED APPRO (12/31/22)	FY23 TOTAL PROJECTION	FY24 MGR RECOMM	INCR / (DECR) FY24 / FY23	APPRO % CHG FY24 / FY23
Jetport Surplus 58328900						
*	**Administrative Svcs**	$3,170,067	$6,965,104	$2,329,413	($840,654)	-26.52%
**	**Jetport Surplus**	**$3,170,067**	**$6,965,104**	**$2,329,413**	**($840,654)**	**-26.52%**
****	**Jetport**	**$30,250,451**	**$35,161,023**	**$31,819,966**	**$1,569,515**	**5.19%**
*****	**Jetport Fund**	**$30,250,451**	**$35,161,023**	**$31,819,966**	**$1,569,515**	**5.19%**

Finance Department
Office of the Finance Director
March 13, 2023

DISTRIBUTE TO:	Members of the City Council and Interim City Manager
FROM:	Brendan T. O'Connell - Finance Director
DATE:	April 26, 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 FY24 budget includes $150M of new estimated valuation. How does this growth benefit City and School revenues? (updated 4/26/2023)

The local assessed value grew by an estimated $150M from 4/1/22 to 4/1/23. This is a combination of new projects breaking ground or being completed, increases in existing property assessments and an estimate for tax appeals. This $150 million of new property value created an additional approximately $951,000 in tax revenue for municipal use ($150,000,000 of new property value divided by $1000 times the City portion of the mill rate of $6.34). This $150M of new property value also creates an additional approximately $1,117,500 in tax revenue for Portland Public School Department use ($150M / $1000 x PPS mill rate of $7.45). While this $150M of growth seems like a significant increase, it represented only a 0.102% overall increase to our FY23 valuation of approximately $14.73 billion, and can only fund a fraction of the cost increases and revenue losses we faced in FY24, many of which were outside of City control. These included the expiration of $7.4 million in one-time funding to address asylum seeker related expenditures, an estimated reduction of $1.7 million in State of Maine Revenue Sharing dollars, a $1.6M increase in Cumberland County tax payments, a $1.2M in pension obligation bond debt service, contractually obligated union compensation increases and other inflationary budget pressures. The increase in valuation only funded a fraction of these cost increases. It is also worth noting our valuation increase was significantly lower than the rate of inflation (0.1% valuation growth vs 7.0% inflation for calendar year 2022).

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 4/26/23)
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

FY16 - FY24 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
FY24 Rec	94,353,230	44.0%	9,206,423	4.3%	110,850,008	51.7%	214,409,661
The City portion of the overall tax levy has increased by $18.6M or 24.5% since FY16 (2.8% CAGR)							
The County portion of the overal tax levy has increased by $2.3M or 75.7% since FY16 (11.1% CAGR)*							
The School portion of the overall tax levy has increased by $32.8M or 47.0% since FY16 (4.5% CAGR)							

* Note: FY24 County Tax Levy inludes (and FY25 through FY28 will include) an additional $761,342.80 due to County change to 6/30 year end
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 4/26/2023)

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 Available for Use in FY24 Operating Budget (NOTE - Any ARPA savings in FY23 will be applied to FY24 and the FY24 amount is expected to rise to $4.3M)	$2,961,435	TBD - Expected June 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 6: 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 7: 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

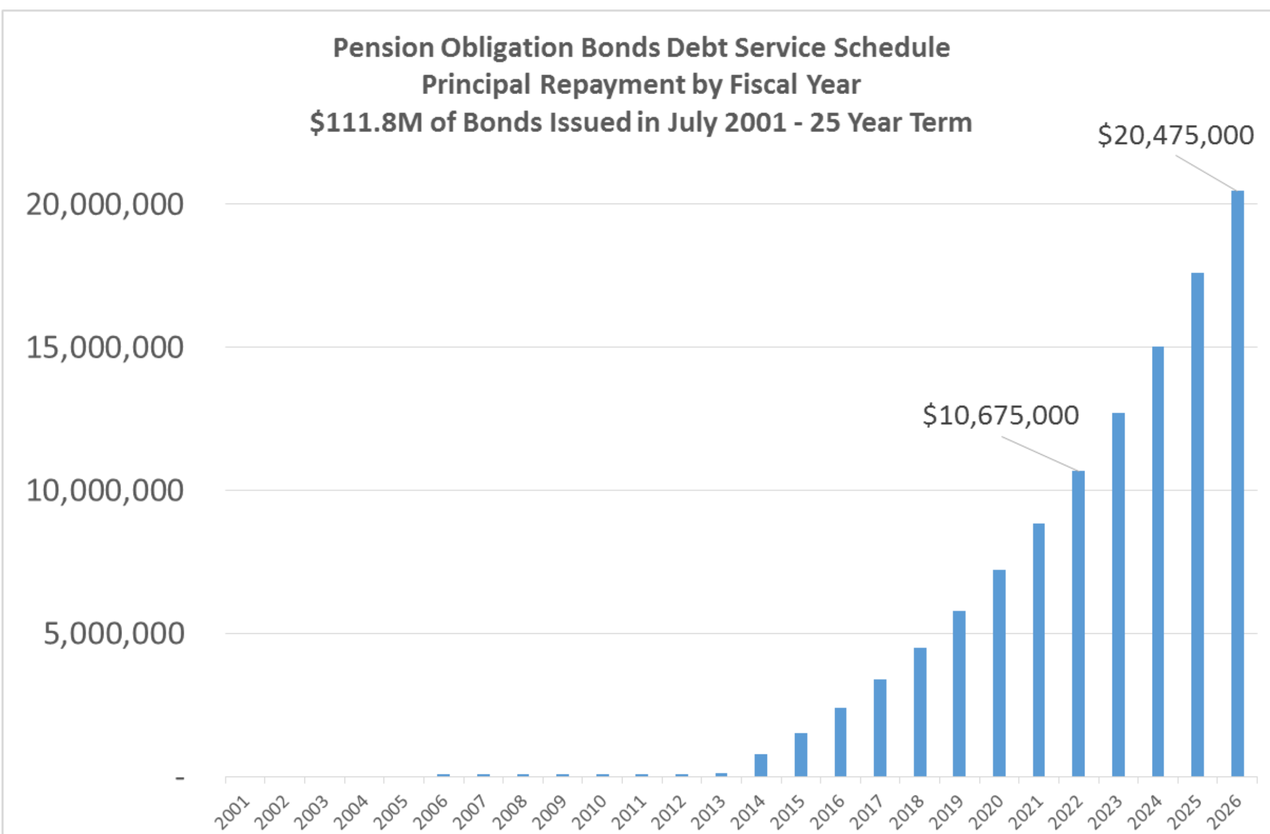
Question 8: Can staff provide details on how fundraising works in relation to the City's operating budget? Are there limitations on what items can be supplemented by fundraising? (updated 5/1/2022)

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 9: The FY24 budget calls for $2.8M 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 4/26/2022)

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 $1.1M per year annually from FY24 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).



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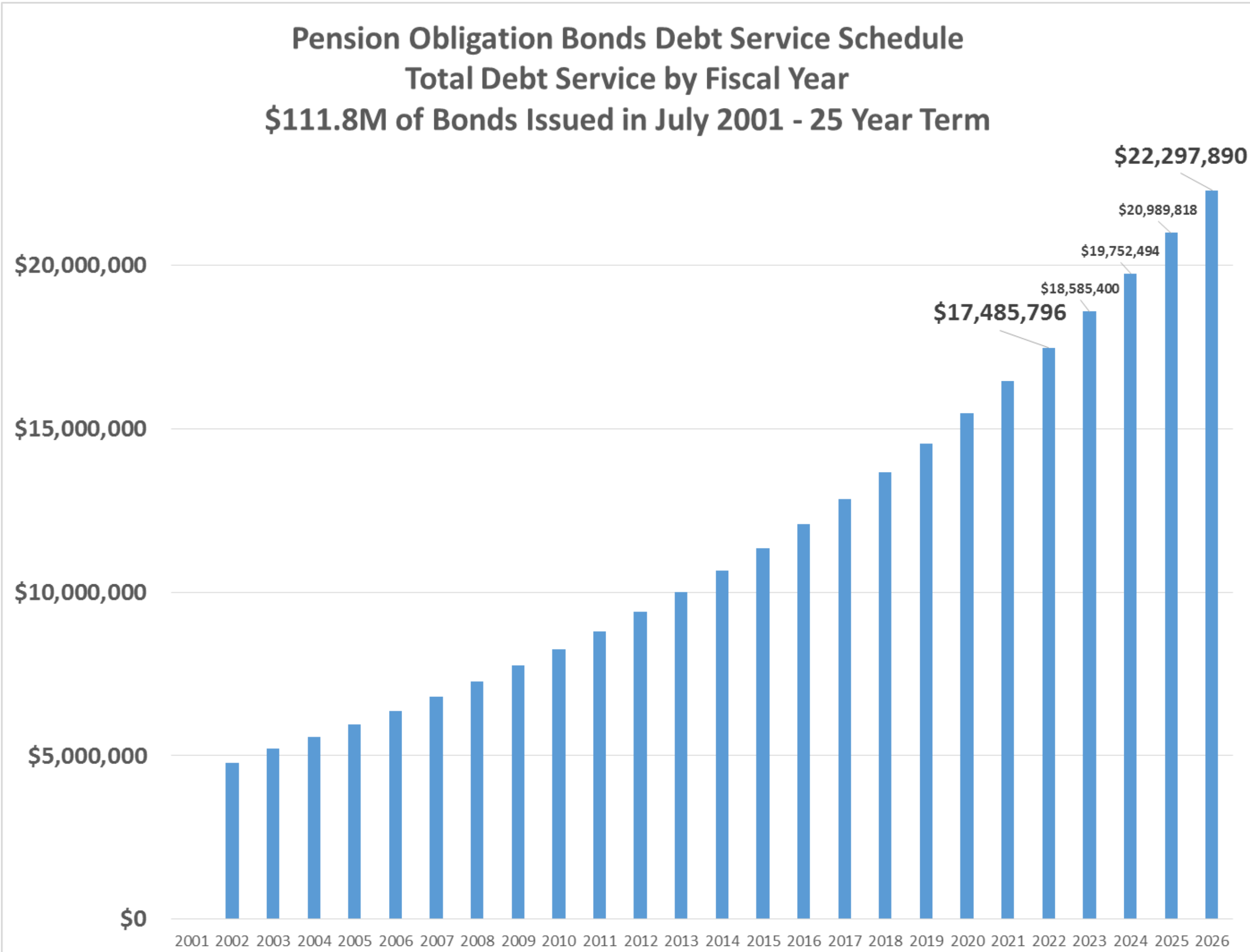

Over the next three fiscal years (FY24, FY25 and FY26) the City will recommend that City Council utilize up to $14M of the debt service reserve to smoothen property tax rates in each fiscal and offset the impacts of the increases in pension obligation bonds debt service. If not for use of this reserve the property tax levy would be $14M 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 included 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**

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Question 10: What property tax relief programs are available to City residents? What are the income limitations on the Property Tax Stabilization Program and the Portland Senior Tax Equity Program (P-STEP)? (updated 4/26/23)

The City has a Tax Relief web page (https://www.portlandmaine.gov/259/Tax-Relief) dedicated to our various property tax relief programs. Many of the programs we offer are only permitted by State law and we must follow the rules they provided for allowable municipal programs (listed below):

- PROPERTY TAX STABILIZATION PROGRAM FOR SENIOR CITIZENS
- MAINE PROPERTY TAX DEFERRAL PROGRAM
- PORTLAND SENIOR TAX EQUITY PROGRAM (P-STEP)
- MAINE HOMESTEAD EXEMPTION PROGRAM
- BUSINESS EQUIPMENT TAX REIMBURSEMENT (BETR)
- BUSINESS EQUIPMENT TAX EXEMPTION (BETE)
- MAINE INDIVIDUAL INCOME TAX - PROPERTY TAX FAIRNESS CREDIT
- BLIND EXEMPTION
- VETERANS EXEMPTION
- SURVIVING SPOUSE, MINOR CHILD OR WIDOWED PARENT OF A VETERAN
- CURRENT LAND USE PROGRAMS (Farmland, Open Space, Tree Growth, and Working Waterfront)

We recommend referring to the City's Tax Relief web pages (and applicable State web pages) for details around qualification criteria and income limitations on each program. However, as of 4/26/23 there were no income limitations within the **State of Maine Property Tax Stabilization program for Senior Citizens**. For the **Portland Senior Tax Equity Program (P-STEP)** the income limitations are set by the State and taxpayers must qualify and determine their limits via completion of the State form. An excerpt from the form detailing income limitations on the 2022 State Form PFTC is below:

Who is eligible?

You may qualify for a **refundable** Property Tax Fairness Credit up to $1,000 ($1,500 if you are 65 years of age or older) if you meet all of the following:

- You were a Maine resident during any part of the tax year;
- You owned or rented a home in Maine during any part of the tax year and lived in that home as your principal residence during the year;
- Your total income during 2022 was less than the amount shown in the table below for your filing status and the number of qualifying children and dependents you claim:

If your Filing Status is:	AND Form 1040ME, line 13a is:		
⬇	0	OR 1	OR more than 1
	Your income must be less than:		
Single	$55,000	$55,000	$55,000
Head of Household	$70,000	$70,000	$86,250
Married filing Jointly or Qualifying Widow(er)	$70,000	$86,250	$86,250

- You paid property tax on your home (principal residence) in Maine during the tax year that is greater than 4% of your total income or you paid rent on your home (principal residence) in Maine during the tax year that is greater than 26.67% of your total income. **Note** that the amount of property tax or rent you can include may be limited. See line 7 on Schedule PTFC/STFC.

You may qualify for a **refundable** Sales Tax Fairness Credit up to $240, depending on the number of qualifying children and dependents on Form 1040ME, line 13a, if you meet all of the following:

- You were a Maine resident during any part of the tax year;
- Your total income during 2022 was not more than $27,850 if filing single; $44,050 if filing head of household; or, $54,700 if married filing jointly or qualifying widow(er).

See the line 13 instructions below for more information.

Question 11: 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. The City is preparing an updated vacancy analysis for presentation to Finance Committee at the 5/11 Finance Committee meeting.

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		
			Department Vacancy Total:	3
			# 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		

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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

<u>Permitting</u>				
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
<u>Airport</u>				
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
<u>IT</u>				
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
<u>Public Works</u>				
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**

Finance Committee Jetport FY 2024 Budget Overview

April 27, 2023

Awarded Easiest Airport Journey and Most Dedicated Staff in North America by ACI Airport Service Quality Program for 2022

ASQ 2015 WINNER · ASQ 2017 WINNER · ASQ 2018 CUSTOMER EXPERIENCE AWARD WINNER · ASQ 2019 CUSTOMER EXPERIENCE AWARD · ASQ 2020 CUSTOMER EXPERIENCE AWARD WINNER · ASQ 2021 CUSTOMER EXPERIENCE AWARD WINNER · ASQ 2022 CUSTOMER EXPERIENCE AWARD WINNER

PWM Portland International Jetport

Maine's Home Airport.

NON-STOP SERVICE

*Seasonal Service

Atlanta	DELTA
Baltimore/Washington	Southwest
Charleston	Breeze
Charlotte	American Airlines
Chicago Midway	*Southwest
Chicago O'Hare	American Airlines, UNITED
Dallas	*American Airlines
Denver	*UNITED
Detroit	DELTA
Miami	*American Airlines
Minneapolis/St. Paul	*DELTA *sun country airlines
Newark/New York City	UNITED
New York/JFK	*jetBlue *DELTA
New York/LaGuardia	*jetBlue *DELTA
Norfolk	*Breeze
Orlando	FRONTIER
Philadelphia	American Airlines
Pittsburgh	*Breeze
Raleigh-Durham	*FRONTIER
Tampa	Breeze
Washington Dulles	UNITED
Washington Reagan	American Airlines

Portland International Jetport

Maine's Home Airport.

EIGHT AIRLINES SERVING 22 NON-STOP DESTINATIONS

NON-STOP DESTINATIONS

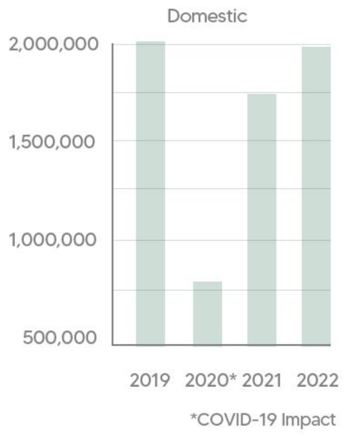
AT A GLANCE

NON-STOP SERVICE

*Seasonal Service

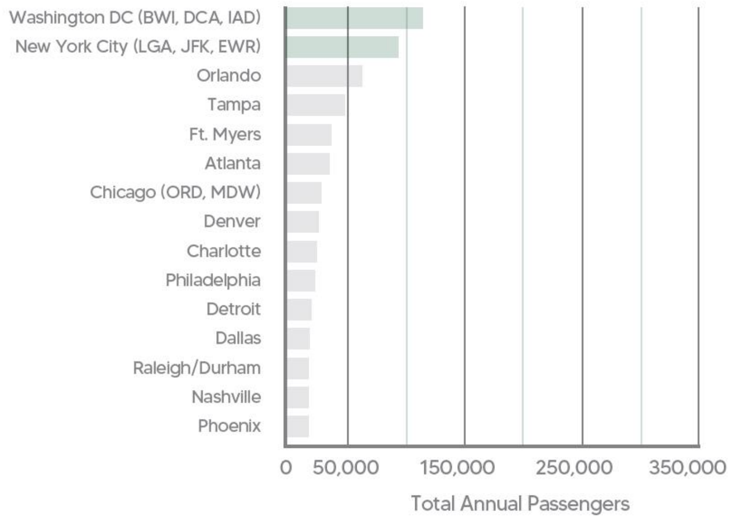
Atlanta	DELTA
Baltimore/Washington	Southwest
Charleston	Breeze
Charlotte	American Airlines
Chicago Midway	*Southwest
Chicago O'Hare	American Airlines, UNITED
Dallas	*American Airlines
Denver	*UNITED
Detroit	DELTA
Miami	*American Airlines
Minneapolis/St. Paul	*DELTA *sun country airlines
Newark/New York City	UNITED
New York/JFK	*jetBlue *DELTA
New York/LaGuardia	*jetBlue *DELTA
Norfolk	*Breeze
Orlando	FRONTIER
Philadelphia	American Airlines
Pittsburgh	*Breeze
Raleigh-Durham	*FRONTIER
Tampa	Breeze
Washington Dulles	UNITED
Washington Reagan	American Airlines

TOTAL ANNUAL PASSENGERS



In 2022, passenger traffic at the Portland International Jetport was 90% of pre-pandemic record of total of 2.2 million passengers. And 2023 numbers are off to a great start. The Portland International Jetport has worked to assure a safe and healthy travel experience, and to provide continuing excellence in customer experience. Welcome back, everyone, to Maine's Home Airport.

TOP DOMESTIC DESTINATIONS



PWM & Nationwide TSA throughput benchmark to 2019

Portland Int'l Jetport FY24 Budget Summary

Division	FY21 Audited	FY22 Budgeted	FY22 Actual	FY23 Approved	FY24 Request	% Change FY 23/24
Revenues						
Terminal	$ 11,397,644	$ 11,884,376	$ 15,302,616	$ 17,097,031	$ 20,178,318	18.0%
General Aviation	$ 189,439	$ 176,503	$ 301,623	$ 254,200	$ 327,375	28.8%
Operations	$ 16,975	$ 18,750	$ 47,148	$ 18,750	$ 33,750	80.0%
Parking	$ 3,585,349	$ 5,249,347	$ 7,970,549	$ 6,548,470	$ 8,023,239	22.5%
Deicing	$ 624,953	$ 732,000	$ 824,780	$ 732,000	$ 800,000	9.3%
Total Revenues:	**$ 15,814,360**	**$ 18,060,976**	**$ 24,446,716**	**$ 24,650,451**	**$ 29,362,681**	19.1%
Expenditures:						
Administration	$ 907,900	$ 1,094,139	$ 1,122,510	$ 1,239,982	$ 1,254,338	1.2%
Jetport Field	$ 2,922,615	$ 4,235,206	$ 3,820,598	$ 4,617,834	$ 5,242,086	13.5%
General Aviation	$ 15,623	$ 18,092	$ 16,730	$ 18,576	$ 19,072	2.7%
Fringe & Indirect Costs	$ 3,532,738	$ 4,208,328	$ 3,896,064	$ 4,587,702	$ 4,971,391	8.4%
Operations	$ 1,894,031	$ 2,441,599	$ 2,038,562	$ 2,773,732	$ 3,044,191	9.8%
Terminal	$ 4,610,757	$ 6,385,110	$ 6,039,530	$ 7,619,069	$ 8,575,374	12.6%
Marketing	$ 307,059	$ 417,390	$ 353,233	$ 429,390	$ 462,130	7.6%
Parking	$ 3,994,103	$ 4,475,890	$ 4,219,647	$ 5,080,154	$ 5,192,557	2.2%
Deicing	$ 686,017	$ 675,031	$ 708,321	$ 713,945	$ 729,414	2.2%
Total Expenditures:	**$ 18,870,843**	**$ 23,950,785**	**$ 22,215,195**	**$ 27,080,384**	**$ 29,490,552**	8.9%
SURPLUS	**$ (3,056,483)**	**$ (5,889,809)**	**$ 2,231,521**	**$ (2,429,933)**	**$ (127,871)**	
Terminal ARPA					**$ 495,350**	
Parking ARPA					**$ 1,961,933**	
					$ 2,329,412	w/ARPA

Portland International Jetport

Division	FY21 Audited	FY22 Budgeted	FY22 Actual	FY23 Approved	FY24 Request
Total Operating Revenues	$ 15,663,078	$ 17,782,717	$ 24,301,852	$ 23,474,413	$ 28,892,681
Interest - Revenue Fund	$ 39,276	$ 161,600	$ 20,308	$ 100,000	$ 350,000
Interest - PFC Fund	$ 3,041	$ -	$ -	$ -	$ -
Intergovernmental revenue					
LEO Grant	$ 112,005	$ 116,660	$ 124,555	$ 116,660	$ 120,000
CARES Act Funds of $12.16 M	$ 7,657,972	$ 2,636,351	$ 2,524,418	$ 39	$ -
CRRSAA Funds of $4.48 M	$ 1,952,052	$ 2,538,105	$ 2,363,702	$ 407,580	$ -
ARPA Funds of $9.48 M	$ -	$ 2,000,000	$ 1,427,422	$ 5,600,000	$ 2,457,283
Total intergovernmental	$ 9,722,029	$ 7,291,116	$ 6,440,097	$ 6,124,279	$ 2,577,283
Total revenue for coverage	$ 25,424,383	$ 25,235,433	$ 30,762,257	$ 29,698,692	$ 31,819,965
Less: M&O expenses					
Operating expenses	$ (13,633,436)	$ (17,115,840)	$ (15,743,363)	$ (19,192,584)	$ (20,201,182)
Capital outlay	$ (1,114,661)	$ (2,712,550)	$ (2,359,532)	$ (3,792,300)	$ (5,176,020)
Reclassified M&O	$ 52,238	$ -	$ 921	$ -	$ -
Reclassified capital	$ 169,358	$ -	$ (1,479,566)	$ -	$ -
Reclassified AIP	$ -	$ -	$ 1,800,995	$ -	$ -
Amortization of bond issuance costs	$ (164,725)	$ -	$ 19,401	$ -	$ -
Total expenses for coverage	$ (14,691,226)	$ (19,828,390)	$ (17,761,146)	$ (22,984,884)	$ (25,377,202)
Net Revenue:	$ 10,733,157	$ 5,407,043	$ 13,001,111	$ 6,713,808	$ 6,442,763
Debt Service:	$ 4,122,745	$ 4,122,395	$ 4,112,300	$ 4,095,500	$ 4,113,350
Adjustment for PFC revenue shortfall	$ 199,748				
Debt Service for Coverage Calculation	$ 4,322,493	$ 4,122,395	$ 4,112,300	$ 4,095,500	$ 4,113,350
Debt Service Ratio:	**2.48x**	**1.31x**	**3.16x**	**1.64x**	**1.57x**

Airline Cost Per Enplanement CPE

Division	FY21 Audited	FY22 Budgeted	FY22 Actual	FY23 Approved	FY24 Request
Airline Revenues	$ 5,827,140	$ 5,599,282	$ 6,450,650	$ 7,632,575	$ 9,700,019
Enplanements	481,540	742,000	980,634	981,000	1,048,000
Cost per Enplanement (CPE)	$12.10	$7.55	$6.58	$7.78	$9.26
	Jetport Cash Balance, as of 4/01/2023:			$ 38,059,795	
		Operating cost per day:		$ 55,346	
		Days cash on hand is:		688	

Passenger Statistics: Historical Enplanements & Capacity

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
2012	49,310	51,971	60,574	64,041	68,543	74,159	87,503	92,742	77,661	76,475	58,972	54,103	816,054
2013	50,413	49,175	60,393	66,643	70,906	74,518	90,596	96,583	82,396	84,320	59,029	58,972	843,944
2014	48,818	48,770	64,414	65,873	69,448	75,085	88,763	96,224	82,881	85,388	58,365	60,012	844,041
2015	48,563	46,461	59,348	64,355	71,113	82,041	97,206	102,054	86,623	87,892	65,595	58,702	869,953
2016	49,982	48,897	61,051	66,309	72,695	79,392	95,454	100,668	92,260	94,762	68,821	65,138	895,429
2017	54,499	50,256	65,566	67,338	75,344	84,231	101,368	104,165	92,530	99,996	71,613	64,343	931,249
2018	56,272	57,672	62,490	77,423	81,816	100,961	122,194	130,339	110,634	115,234	83,995	74,537	1,073,567
2019	64,824	65,678	77,180	78,421	84,340	100,525	119,151	127,461	113,123	110,707	77,611	75,017	1,094,038
2020	67,985	67,499	36,979	2,535	7,184	14,486	32,359	41,658	35,281	39,605	27,399	24,272	397,242
2021	20,907	22,255	34,213	52,122	60,022	91,447	120,481	126,572	101,867	106,803	64,519	56,104	857,312
2022	43,509	53,468	66,297	70,956	69,086	100,972	120,710	123,339	104,588	115,679	65,757	57,971	992,332
2023	50,858	53,356	64,195										
Change ENP YOY	16.9%	-0.2%	-3.2%										
Change ENP vs 2019	-21.5%	-18.8%	-16.8%										
Cap 23	79,965	75,946	81,926	83,960	92,675	151,865	161,716	157,807	148,077	135,192	81,960	80,324	**1,331,413**
LF 23	**63.6%**	**70.3%**	**78.4%**										
Cap 22	74,182	68,895	80,167	89,153	94,118	131,556	143,886	143,383	133,881	128,991	88,710	85,024	**1,261,946**
LF 22	**58.7%**	**77.6%**	**82.7%**	**79.6%**	**73.4%**	**76.8%**	**83.9%**	**86.0%**	**78.1%**	**89.7%**	**74.1%**	**68.2%**	**78.6%**
Change CAP 22/23	8%	10%	2%	-6%	-2%	15%	12%	10%	11%	5%	-8%	-6%	6%
Change CAP 19/23	-10%	-6%	-10%	-9%	-11%	25%	18%	11%	17%	10%	-12%	-11%	3%

Record Month

PWM Portland International Jetport | Maine's Home Airport.

Thank You!

Hertz
ISS Cleaning Services
Dollar
SP+ Airport Services
Avis
Budget
HMS Host
Alamo
Inland
Piedmont
United
Federal Aviation Administration
NEA Northeast Air
Paradies Lagardère Travel Retail
AlliedUniversal There for you.
Portland Fire Dept Maine
FedEx
Breeze
Delta Air Lines
jetBlue Airways
Convention + Visitors Bureau Portland Maine
enterprise rent-a-car
Vanderlande
Police Portland Maine
American Airlines
G2 Secure Staff
sun country airlines
Frontier Airlines
Southwest
MAC air Group
U.S. Department of Homeland Security
Transportation Security Administration


PWM
Portland International Jetport
Maine's
Home
Airport.