City of Portland, Maine
Remote Finance Committee Meeting
Tuesday, May 23, 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/81085142964?pwd=akFaRHdhTUlkemFtMnc3cTJINmYvQT09
Passcode: 639057
Or One tap mobile :
+13017158592,,81085142964#,,,,*639057# US (Washington DC)
+13052241968,,81085142964#,,,,*639057# US
Or Telephone:
Dial(for higher quality, dial a number based on your current location):
+1 301 715 8592 US (Washington DC)
+1 305 224 1968 US
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Webinar ID: 810 8514 2964
Passcode: 639057
International numbers available: https://portlandmaine-gov.zoom.us/u/kdYUU4O9PK

1. Introductions

2. Review of the FY24 City Manager's Recommended Budget (PUBLIC HEARING)

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. On Thursday, April 27th the Finance Committee began their detailed review. At tonight's meeting the Committee will hear budget presentations from various City Department Heads and administrative staff. Departments expected to be discussed include Housing and Economic Development, Information Technology, Portland Downtown District and Memberships and Contributions. THE COMMITTEE WILL HOLD A PUBLIC HEARING AT THE CURRENT MEETING - ACTION HAS BEEN POSTPONED UNTIL THE FIRST JUNE MEETING (DATE TO BE SET)

3. Adjournment

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%**

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						
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%**

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%**

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 **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%**

	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%**

	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%**

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						
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%**

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						
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%**

	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%**

	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%**

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%**

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 **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%**

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
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%**

	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%**

	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%**

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
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%**

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
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%**

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
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%**

	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%**

	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%**

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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
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%

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
**	**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%**

	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%**

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%**

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
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%**

	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%**

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
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%**

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
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%**

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
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%**

CITY OF PORTLAND, ME
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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
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%**

	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%**

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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
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%**

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

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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
****	**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%**

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 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%**

	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%**

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 - 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%**

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 - 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%**

	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%**

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 - 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%**

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						
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%**

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%**

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%**

	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%**

	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%**

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						
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%**

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%**

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						
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%**

	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%**

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%**

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						
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%**

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%**

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						
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%**

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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						
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%**

	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%**

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 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%**

	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%**

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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
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%**

	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%**

	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%**

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					
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%**

	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%**

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%**

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%**

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 **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

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

	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%**

	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%**

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%**

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%**

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%**

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%**

	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%**

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**	**---**

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
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%**

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						
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%**

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%**

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 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%**

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%**

	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%**

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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
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%**

	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%**

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 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%**

	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%**

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 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%**

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 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%**

	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%**

	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%**

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
July 1, 2023 - June 30, 2024
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

July 1, 2022 - June 30, 2023

July 1, 2023 - June 30, 2024

City Manager's Recommendation

				FY24-CM / FY23	
		FY23	**FY24**	**$ +/( )**	**%**
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

July 1, 2022 - June 30, 2023

July 1, 2023 - June 30, 2024

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

Finance Department
Office of the Finance Director

DISTRIBUTE TO: Members of the City Council and Interim City Manager
FROM: Brendan T. O'Connell - Finance Director
DATE: May 4, 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: The City budget includes an assumed $4.2M of additional revenue as a result of a potential increase in State General Assistance reimbursement from 70 to 90%. Can you please explain this assumption in more detail, discuss implications if it did not move forward, and next steps in the Legislative process?

During last year's legislative session there was broad support to increase General Assistance reimbursement to 90% from the current 70%. However, last minute changes resulted in a one time allocation of funding to Portland and Lewiston rather than permanent changes in the reimbursement rate. Portland received a one time allocation of $7.4M in addition to the standard 70%.

In FY24 the City and our legislative delegation, along with many other municipalities and legislators from around the State, are again lobbying for a permanent increase in the GA reimbursement rate from 70 to 90%. If this legislation moves forward it would result in $4.2M of additional funding for the City. This funding HAS been included in our non-tax revenue estimates for FY24. If this funding is not received there would need to be a $4.2M increase to the tax levy (an additional 4.1% on top of the existing 7% in increase to the City tax levy) or other budget reductions/revenue sources would need to be identified in the amount of $4.2M. Either of these scenarios would be incredibly difficult for City staff or City taxpayers to deal with.

There are several bills 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. Several Public Hearings on various General Assistance bills have been scheduled by the legislature on 5/4. See the following State Legislature Public Hearings page for more information.

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

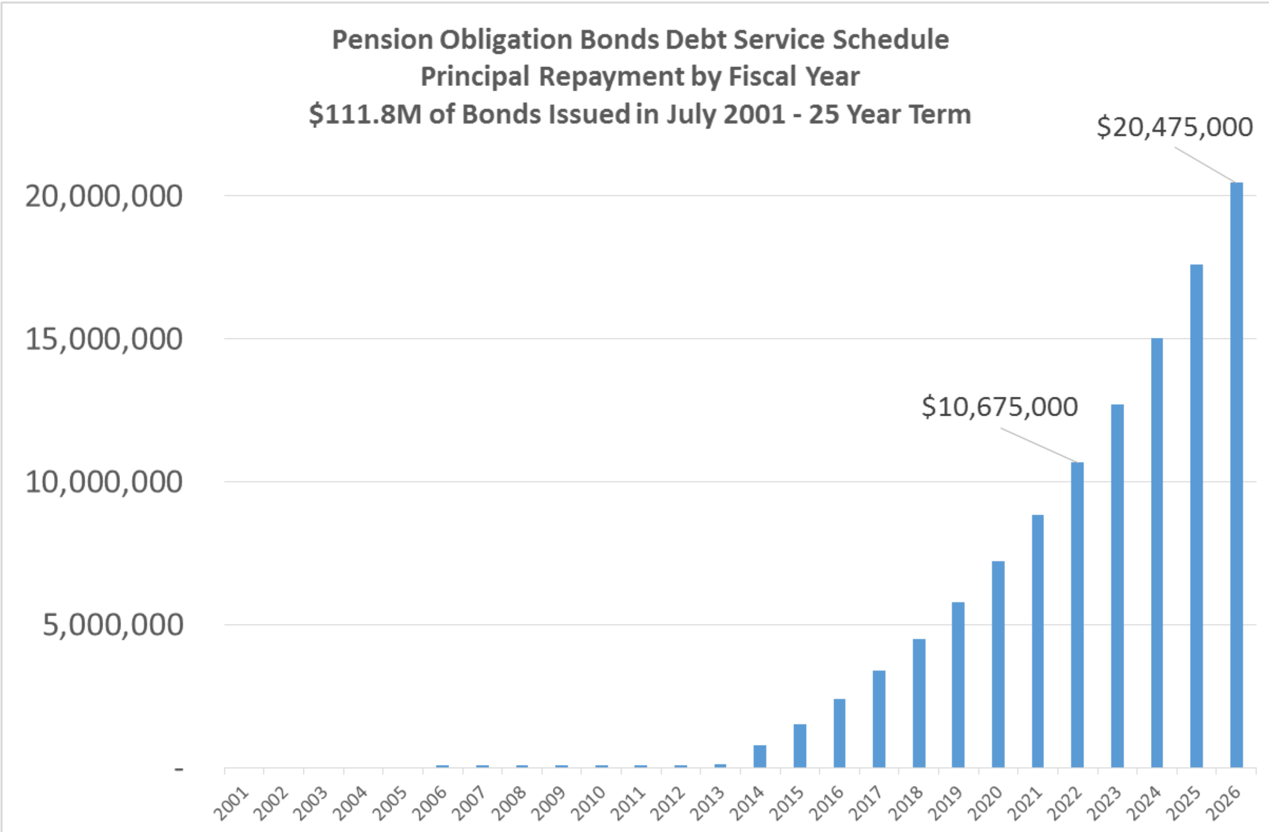
Question 8: Can staff provide details on how fundraising works in relation to the City's operating budget? Are there limitations on what items can be supplemented by fundraising? (updated 5/1/2022)

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).


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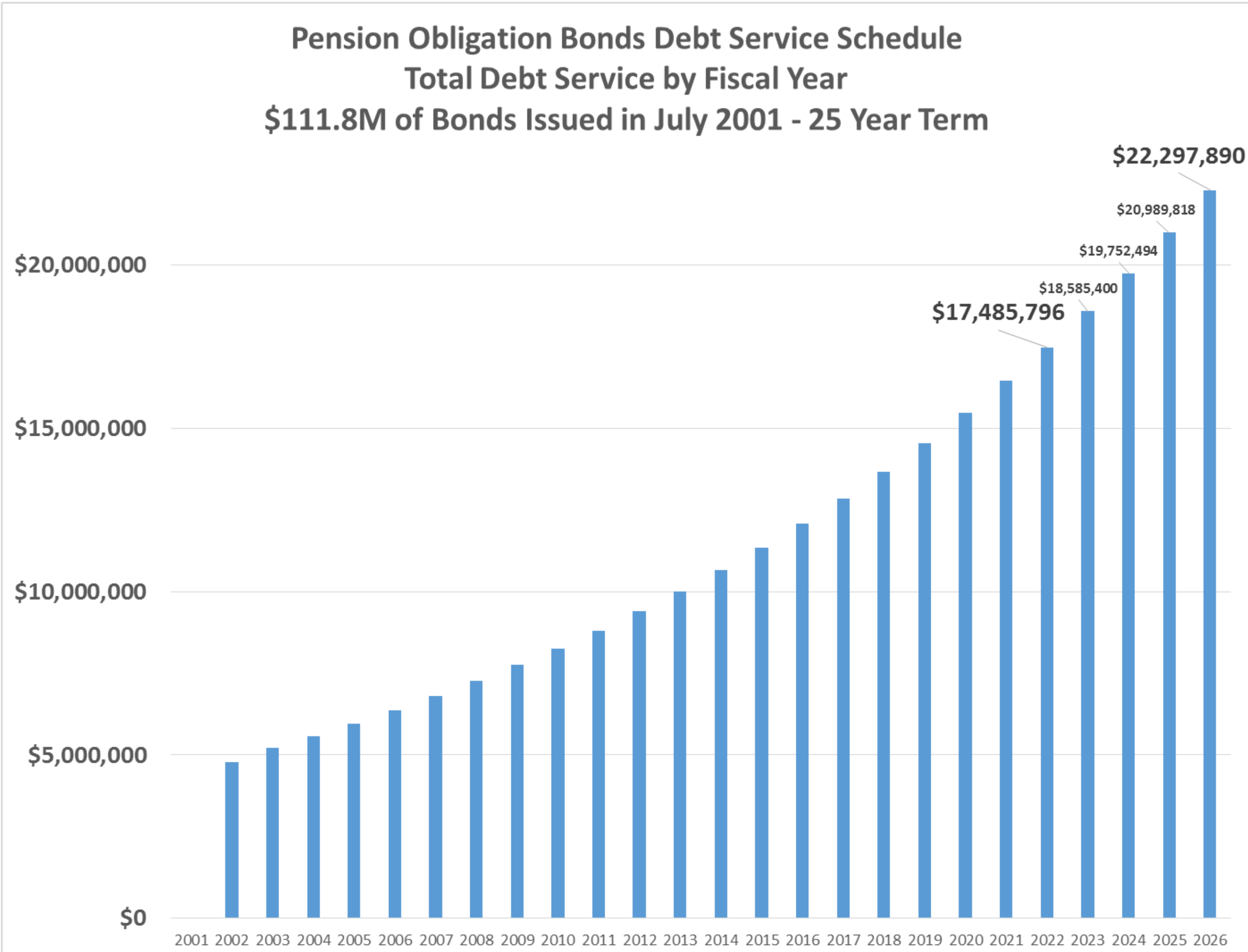

Over the next three fiscal years (FY24, FY25 and FY26) the City will recommend that City Council utilize up to $14M of the debt service reserve to smoothen property tax rates in each fiscal and offset the impacts of the increases in pension obligation bonds debt service. If not for use of this reserve 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: Are we able to create a discounted parking program for low to moderate income downtown workers? Either lower meter rates or lower City garage rates? (added 5/4/23)
We have not seen anything in any other municipalities regarding discounted meters for downtown workers. However the City has the benefit of owning several downtown garages and we have an existing **Park and Work** program. The purpose of the Park and Work program, since its inception about 30 years ago, has been to provide access to discounted parking for low to moderate income employees, or to unpaid volunteers. Portland Downtown administers the Park & Work program to employers for employees at or under 50% AMI. Employers or their employees pay for stickers to be adhered to parking tickets from the two city-owned and -operated garages, the Elm St. and Spring St. Garages, and the City of Portland subsidizes the cost. In the past several of the private parking facilities participated in the program, but for various reasons have decided to opt out of the Program

Understanding that discounting parking when it is at a premium does not make the most sense economically, Portland Downtown continues to partner with the City of Portland and other transportation partners on a multi-modal transportation marketing campaign to inform the public of options other than driving a car and parking downtown. Once here, it is very easy to walk, bike, bus, etc. in downtown, so we're excited to explore and share options.

Please visit the Portland Downtown Park & Work program page here for more information

Question 12: How many full time employee vacancies are in each department? (updated 2/7/23 and will be discussed in detail at the 5/11/23 Finance Committee meeting)

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 discussion with the 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		

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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		
EMPLOYMENT SERVICES MANAGER	NON UNION	1	*Department Vacancy Total:*	3
			# of Budgeted EE's:	13
Parking				
PARKING CONTROL OFFICER	CEBA	1		
PARKING GAR CASHIER PTNB - ELM	CEBA	1		
PARKING GARAGE CASHIER - SP	CEBA	1		
MAINT WORKER I - SPRING ST	LABOR AND TRADES	1	*Department Vacancy Total:*	4
			# of Budgeted EE's:	32
Economic Dev / Housing				
DIR OF HOUSING & ECONOMIC DEV	EXECUTIVE	1		
DIR OFFICE ECON OPPORTUNITY	NON UNION	1		
BUSINESS PROGRAMS MANAGER	NON UNION	1		
OUTREACH/INITIA COORD	NON UNION	1		
PROG ASST/OFF ASSOC-CR PTLD	NON UNION	1	*Department Vacancy Total:*	5
			# of Budgeted EE's:	16

Police				
POLICE CHIEF	EXECUTIVE	1		
POLICE OFFICER	POLICE BENEVOLENT ASSOC	28	*Department Vacancy Total:*	29
			# of Budgeted EE's:	187
Fire				
FIREFIGHTER EMT-B	FIREFIGHTERS	8		
FIRE ALARM SPECIALIST	COMMUNICATIONS	1		
FIRE CAPTAIN EMT-I	FIREFIGHTERS	1		
FIRE LT EMT-I	FIREFIGHTERS	3	*Department Vacancy Total:*	13
			# of Budgeted EE's:	232
Dispatch				
TELECOMMUNICATOR	COMMUNICATIONS	16	*Department Vacancy Total:*	16
			# of Budgeted EE's:	36
Planning				
SENIOR PLANNER	PROTECH	1	*Department Vacancy Total:*	1
			# of Budgeted EE's:	17
Permitting				
PLAN REVIEW MANAGER	NON UNION	1		
LIFE SAFETY CEO/PLAN REVIEW-IN	CEBA	1		
LIC & REG ASSISTANT - BUS LIC	CEBA	1	*Department Vacancy Total:*	3
			# of Budgeted EE's:	39
Airport				
AIRPORT DEPUTY DIR ENG & FAC	NON UNION	1		
SR ADMIN OFFICER II - JETPORT	NON UNION	1		
AIRPORT MAINTENANCE WORKER II	LABOR AND TRADES	2		
AIRPORT OPS CENTER SUPER (40)	PROTECH	1		
LEAD AIRPORT OPS SUPERVISOR	PROTECH	2		
AIRPORT OPS COORDINATOR	PROTECH	2		
AIRPORT FAC TECH ASST I	LABOR AND TRADES	1		
AIRPORT FACILITIES MANAGER	NON UNION	1		
AIRPORT FAC IT MGR-JETPORT	NON UNION	1	*Department Vacancy Total:*	12
			# of Budgeted EE's:	60

IT				
IT- PROJECT MANAGER II	NON UNION	1		
IT-INFORMATION SECURITY OFF I	NON UNION	1		
IT SERVICE DESK TECHNICIAN	CEBA	1	*Department Vacancy Total:*	3
			# of Budgeted EE's:	18
Public Works				
DIRECTOR OF PUBLIC WORKS	EXECUTIVE	1		
ASSET MGMT TECH-ENG	CEBA	1		
AUTO TECH II	LABOR AND TRADES	1		
MAINT WORKER I - STREET	LABOR AND TRADES	1		
MAINT WORKER II - DISTRICTING	LABOR AND TRADES	2		
MAINT WORKER II -TRAFFIC	LABOR AND TRADES	1		
MAINT WORKER III - DISTRICTING	LABOR AND TRADES	5		
MAINT WORKER III - SOLID WASTE	LABOR AND TRADES	1		
MAINT WORKER III - TRAFFIC	LABOR AND TRADES	2		
MAINTENANCE WORKER III - PDD	LABOR AND TRADES	1		
SENIOR ENGINEER - ENGINEERING	PROTECH	1		
SERVICE WRITER	SUPERVISORS	1		
TRAFFIC SIGNAL REPAIR WORKER	LABOR AND TRADES	1		
TRANSPORTATION PROJ ENGINEER	PROTECH	1		
WATER RES SR TECH - FAC	LABOR AND TRADES	1		
WATER RES TECH II - FAC	LABOR AND TRADES	2		
WATER RES TECH II- STRMWTR	LABOR AND TRADES	1		
WATER RES TECH III -STRWTR	LABOR AND TRADES	1		
WATER RESOURCE PROJ ENGINEER	PROTECH	1		
WATER RESOURCES SR ENG	PROTECH	1	*Department Vacancy Total:*	27
			# of Budgeted EE's:	177
Parks, Recreation & Facilities				
PARK RANGER	CEBA	1		
CEMETERY MAINTENANCE FOREMAN	SUPERVISORS	1		
AQUATIC LEADER	PROTECH	1		
REC PROGRAMMER I PT - REC	CEBA	7		
REC PROGRAMMER II PT - REC	CEBA	3		
REC PROGRAMMER II - ICE	CEBA	1		
EVENT SERVICES STAFF PT	CEBA	5		
CUSTODIAL WRK PT-PRKS/REC/FC	LABOR AND TRADES	2	*Department Vacancy Total:*	21

			# of Budgeted EE's:	154
Public Buildings				
TRADES WORKER III - TRADES	LABOR AND TRADES	4		
BUILDING TRADES FOREMAN-TRADES	SUPERVISORS	1		
HVAC TECHNICIAN II-WF	LABOR AND TRADES	1	*Department Vacancy Total:*	6
			# of Budgeted EE's:	26
Barron Center				
CNA - NURSING	CEBA	41		
FAC MASTER ELECTRICIAN - BC	LABOR AND TRADES	1		
GERIATRIC SOCIAL WORKER	CEBA	1		
LICENSED DIETETIC TECHNICIAN	CEBA	2		
LPN - NURSING DIRECT CARE	CEBA	6		
MAINTENANCE WORKER III - BC	LABOR AND TRADES	1		
PRINCIPAL RN (BC)	PROTECH	2		
RN - NURSING DIRECT CARE	CEBA	4		
RSD	NON UNION	1		
RSD PT (PROJ) 22.50	NON UNION	1		
SUPPORT TEAM WORKER - HSKPNG	CEBA	3		
SUPPORT TEAM WORKER - LNDRY	CEBA	2		
SUPPORT TEAM WORKER - NTR	CEBA	6		
UNIT CLERK	CEBA	3	*Department Vacancy Total:*	74
			# of Budgeted EE's:	249
Public Health				
FINANCIAL MANAGER	NON UNION	1		
ACCOUNTANT - HEALTH	CEBA	1		
PROGRAM MGR-CLINICAL HLTH FH	NON UNION	1		
ADMIN ASSISTANT (PR)	CEBA	1		
COMM HLTH PROM SPEC (PR)	PROTECH	2		
PROGRAM COORD (PR)	NON UNION	1		
OFFICE ASSISTANT - FOREST AVE	CEBA	1	*Department Vacancy Total:*	8
			# of Budgeted EE's:	39
Social Services				
FINANCIAL ELIG SPEC PR	CEBA	3		
HUM SERV COUNSL CASE MGR GA	PROTECH	2		

MAINTENANCE WORKER III	LABOR AND TRADES	1		
HUMAN SERVICES SPECIALIST-FAM	CEBA	1		
SHELTER ATTENDANT	CEBA	7		
SHELTER SECURITY GUARD - OS	CEBA	2		
SR HUMAN SERV COUNSELOR - OSS	NON UNION	2	*Department Vacancy Total:*	18
			# of Budgeted EE's:	121
			Total # of Department Vacancies:	**253**
			Total # of Budgeted EE's:	**1,481**

Housing and Economic Development Dept. Budget Change
F2024 City Manager Recommended Budget Highlights
ao April 25, 2023

Total Expenditure Request

FY2024 Expenditure Request per CM	
FY2023 Expenditure Final Budget	
$ Change	
% Change	20.85%
Payroll	70.86%
Other Expenses	29.14%

Total Revenue Budget

FY2024 Revenue Request per CM
FY2023 Revenue Final Budget
$ Change

Expenditure Change Highlights

Consultant Request for Housing Services
Creative Portland Programs
Misc.
Total:

Revenue Change Highlights

FY2023 was a net $0 budget; FY2024 is $100,000 to General Fund
The above due to consultant request for Housing services.

$1,797,137
$1,487,084
$310,053

$1,697,137
$1,487,084
$210,053

$100,000
$200,000
$10,053
$310,053

City of Portland | Housing and Economic Development Department
Mary P. Davis, Interim Director

MEMORANDUM

TO: Finance Committee

FROM: Mary Davis, Interim Housing and Economic Development Director

DATE: May 16, 2023

SUBJECT: Portland Downtown (PD)/Annual Assessment Documents for FY2024:
1. Adopting Development Program for PD;
2. Establishing Special Assessment; and,
3. Authorizing Agreement

I. ONE SENTENCE SUMMARY

Annually, the City Council authorizes the City Manager to execute documents necessary for the continued operation of Portland Downtown (formerly known as Portland's Downtown District).

II. BACKGROUND

The PD District was originally established by the City Council on March 16, 1992. Since then, each year in June, for the following fiscal year starting July 1, City Council authorization of establishing the special assessment and approval of the documents is needed.

For FY2024, City Council authorization is needed for the continued operation of PD, which documents include: (1) Adopting the Development Program for the PD; (2) Assessing Maintenance and Implementation Assessments in the PD District; and, (3) authorizing the Agreement for work to be done by PD and work to be done by the City.

The budget for PD is funded largely from special assessments on all real estate in the current District to fund the PD development program expenses for FY2024. The proposed mil rate to raise this assessment is estimated at $.67 per $1,000 of property value to raise the PD Board approved budget for assessment revenue at $1,249,349.

Portland Downtown representatives will provide a presentation to the Finance Committee at its May 23, 2023, meeting.

III. INTENDED RESULT OR COUNCIL GOAL ADDRESSED

The intended result is for the City Council to accept the FY2024 Development Plan, authorize the annual special assessment levied to property owners in the District in order for the PD to continue its program of services to support downtown cleanliness, safety, and events, and to formalize the Agreement between the PD and the City for services.

IV. FINANCIAL IMPACT

This year's assessment will be funded from special assessments on all real estate in the current district for an estimated FY2024 total of $1,249,349, an increase of $49,349 from FY2023 budget of $1,200,000. The increase is due largely to inflation. This assessment would be for the period July 1, 2023, to June 30, 2024. ***The proposed mil rate to raise this assessment is will be $.67 cents per $1,000 of property value in the District. The FY2023 mil rate was $.66 cents per $1,000 of property value in the District; in FY2022, the mil rate was .57, lower than in previous years due to the Revaluation; in FY2021, the mil rate was $1.05; in FY2020, the mil rate was $1.09; in FY2019, the mil rate was $1.03 cents per $1,000 of property value in the expanded district. It is noted that for the prior nine (9) years before FY2019, the PD mil rate had been the same rate of $.92 cents per $1,000 of property value in the geographic area before the approved FY2019 geographic expansion of the district.***

V. STAFF ANALYSIS AND RECOMMENDATION THAT WILL NOT APPEAR IN THE AGENDA DESCRIPTION

City staff have reviewed the documents and recommends the Finance Committee vote to forward this to the City Council with a recommendation of approval.

VII. RECOMMENDATION

The Portland Downtown Board of Directors voted to approve the FY2024 Budget at its April 2023 Board meeting.

It is recommended that the Finance Committee vote to forward this to the City Council with a recommendation of approval.

VIII. LIST OF ATTACHMENTS

- Development Plan and FY2024 Budget
- Agreement with Exhibits
- FY2024 Property Listing and Assessments

FY24 Budget and Development Plan

Portland Downtown stimulates a thriving, vibrant & sustainable downtown community

FY23 Highlights

- Monument Square Tree Cam
- Mission 3/65
- 2/07 Day
- Continued successful cadet program
- Graffiti fighting partnership with Audet Enterprises
- Partnered with Milestone HOME Team & Amistad
- Public Restroom Advocacy, Placement, Evaluation & continued efforts
- Alleyway Activation –Mechanics' Hall + lights
- World Cup Watch Party
- Two murals completed (Free Street & Cumberland Ave)
- Crosswalk Activation
- Park(ing) Day
- Congress Street Cash Mob
- Mural at Free Street
- Mural on Cumberland Ave.

Fiscal Year 2024

- FY23 overall budget flat, accommodating for SSA increase
- Supplemental Services at $474,349
- Continued funding for Portland Downtown & Amistad Peer Outreach Worker (POW) program & Milestone efforts
- Continuing cadet funding
- Continuing our new mural program

Notes on FY24 Budget

- Enhanced Space Activation Work
- Continued events calendar
- Visitor Information Booth
- Continued social service partnership
- Continued graffiti efforts

FY24 Development Plan

- Strengthen outreach & relationship building
- Grow advocacy efforts
- Continue to expand mural program
- Implement new strategic plan & continue to tweak committee structure
- Further engage downtown residential community
- Monument Square efforts continue
- Public Restroom efforts continue
- Age-Friendly Business efforts continue
- Grow Placemaking efforts

2020-2025 Strategic Plan Guiding Principles

- Portland Downtown is a community builder
- Portland Downtown is a key advocate for the downtown community
- Portland Downtown is a strong partner & collaborator
- Portland Downtown strives to be increasingly environmentally sustainable
- Portland Downtown believes in organizational sustainability

PORTLAND'S DOWNTOWN DISTRICT
Budget FY_2023_2024
July 2023 - June 2024

	Total
Income	
ASSESSMENT REVENUE	1,249,349.00
CONTRIBUTIONS INCOME	750.00
DIRECTORY PARTNERSHIP CONTRIBUT	4,000.00
EVENT INCOME	41,500.00
GRANT INCOME	1,500.00
MURAL INCOME	3,000.00
P&W INCOME	2,400.00
Total Income	1,302,499.00
Gross Profit	1,302,499.00
Expenses	
CLEAN INITIATIVES	-
ALLEYWAY ACTIVATION EXPENSE	3,000.00
CLEAN & SAFE EXPERIENCE	4,800.00
ESTIMATED NONCOLLECTION	12,632.93
FIXED FEE FOR DID ADMIN	10,550.00
PUBLIC ART	26,250.00
PUBLIC RESTROOM MAINTENANCE, ETC	10,000.00
REPAIRS & IMPROVEMENTS	4,980.00
SUPPLEMENTAL SERVICES CONTRACT	474,349.00
Total CLEAN INITIATIVES	546,561.93
DAYS / EVENTS	-
207 DAY	3,000.00
DOWNTOWN WORKER APPR DAY (DWAD)	11,000.00
POLICE AWARDS BREAKFAST	4,500.00
Total DAYS / EVENTS	18,500.00
EMPLOYEE COSTS	360,669.17
INSURANCE	5,874.00
LIGHT UP YOUR HOLIDAY EXPENSES	44,700.00
MARKETING	27,000.00
OPERATIONS COSTS	53,287.60
ORGANIZATIONAL ACTIVITIES	12,700.00
PROFESSIONAL FEES	9,200.00
PROGRAMS AND PARTNERSHIPS	-
AUDET	30,000.00
MILESTONE HOMETEAM	9,000.00
PEER OUTREACH WORKER PROGRAM	7,500.00
POLICE CADET PROGRAM EXPENSE	40,000.00
VISITOR INFO BOOTH	7,500.00
WINTER LIGHTS	70,000.00
Total PROGRAMS AND PARTNERSHIPS	164,000.00
RENT AND UTILITIES	33,506.30
SPACE ACTIVATION	-
DANA STREET	6,000.00
EXCHANGE STREET	6,000.00
MILK STREET	4,500.00
MONUMENT SQUARE	10,000.00
Total SPACE ACTIVATION	26,500.00
Total Expenses	1,302,499.00
Net Income	(0.00)

AGREEMENT BETWEEN
THE CITY OF PORTLAND
AND
DOWNTOWN IMPROVEMENT DISTRICT, INC.
d/b/a PORTLAND DOWNTOWN

AGREEMENT made as of the 1st day of July, 2023, (the "Effective Date") by and between the **CITY OF PORTLAND**, a municipal corporation of the State of Maine, (the "**City**") and **DOWNTOWN IMPROVEMENT DISTRICT, INC., d/b/a PORTLAND DOWNTOWN**, a Maine non-profit corporation, having its office and place of business at Portland, Maine ("**Portland Downtown**" or "**PD")**.

WHEREAS, by Council Orders 306-91/92 dated March 16, 1992, 185-94/95 dated February 22, 1995, 158-03/04 dated March 1, 2004, and 242-18/19 dated June 18, 2018, the City has approved an economic development district designated as the "Downtown Improvement District" (hereinafter, the "District"), a description and map of which are attached hereto as Exhibits A and B respectively and incorporated herein; and

WHEREAS, in 1992 the private sector formed an independent, non-profit corporation that has since managed Portland Downtown in fulfilling its mission, which includes, in part, the administration of the provision of supplemental services to the District, as described herein; and

WHEREAS, Portland Downtown is in need of services within the District which supplement the baseline services provided by the City ("Supplemental Services") and the City is willing to provide Supplemental Services pursuant to the terms and conditions set forth in this Agreement.

NOW, THEREFORE, in consideration of the covenants herein contained, the parties hereto mutually agree as follows:

ARTICLE I. Term

a. The term of this Agreement shall commence on the Effective Date and expire on June 30, 2024 (the "Term").

ARTICLE II. Financial Considerations

a. The City will levy development district assessments ("Development District Assessments") on property in the District as authorized by the City Council and permitted by law. City-owned property, as well as property which is tax exempt under Maine law, shall not be assessed by the City.

b. For the period commencing on the Effective Date and ending June 30, 2024, the City will pay Portland Downtown in monthly installments, to reflect the Development District Assessments collected by the City net of the all-inclusive administrative fee defined below. Installment payments will be made on the 1st of each month beginning July 2023 through and including June 1, 2024. Portland Downtown agrees to an all-inclusive administrative fee, defined as direct and indirect costs, of Nine Thousand Six Hundred Fifty Dollars ($9,650.00). In addition, the City is entitled to withhold an estimate of uncollected development district assessments from payment to Portland Downtown. The estimate will be provided to Portland Downtown by 2/15/2024. Any difference between estimated and actual uncollected Development District Assessments will be trued up in the next fiscal year pursuant to subsection c below.

c. In addition to the foregoing, the City will pay in a lump sum, within thirty (30) days from the close of the fiscal year, any amount assessed in a prior year, but collected in a subsequent year. Said payment by City shall be in the amount of the net assessment collected as provided herein, less any amounts remaining to be reimbursed under a prior year Agreement with the City, and considering any prior payments made as per Section b. City will provide Portland Downtown with written detail as to any deductions taken from payments under this paragraph.

d. Notwithstanding the foregoing, Portland Downtown agrees that it will neither encumber funds which it anticipates receiving from development district assessments nor incur expenditures in anticipation of receipt of such funds except in accord with the line items in the budget attached hereto as Exhibit C, or any subsequent amendments thereto approved by the City.

e. Portland Downtown has approved Portland Downtown's budget and Development Program in Exhibit C, covering the period beginning on July 1, 2023, and ending on June 30, 2024, and the City Council has approved the special assessment mil rate that provides funding to support the Portland Downtown's budget and Development Program.

f. Portland Downtown will provide the Director of Finance with an annual certified financial statement, including, but not limited to, a statement of its cash position. At a minimum, the statement shall list all income and expenses, and shall be provided to the Finance Director within six (6) months after the fiscal year ends.

g. Portland Downtown shall have reasonable access to the City's assessment collection records, and the City shall have reasonable access to the Portland Downtown's books and records.

Article III. Baseline Services To be Provided By City

a. The City will provide, at no expense to Portland Downtown, all of the services included on the list entitled Baseline City Services that is attached hereto as Exhibit D and made a part hereof (the "Baseline City Services"). The specific nature and amount of such Baseline City Services shall be determined in the City's reasonable discretion.

b. The City may reduce the Baseline City Services in its discretion at any time, but only as part of a City-wide reduction in such services.

Article IV. Supplemental Downtown District Services To Be Provided By City For A Fee

a. The City will provide all of the services included on the list entitled Supplemental Downtown District Services that is attached hereto as Exhibit E and made a part hereof. In consideration of the City's provision of the Supplemental Downtown District Services, Portland Downtown shall pay the City the total amount set forth in Exhibit F, Public Works Budget, in equal monthly installments during the term of this Agreement.

b. The City shall endeavor to assign the following City staff (the "City Downtown Staff") to perform the Supplemental Downtown District Services weekly during the term of this Agreement:

   1 Public Works Supervisor – Daytime
   1 Portland Downtown Steward – Daytime
   4 Maintenance Workers – 3 Daytime and 1 Overnight
   1 Seasonal Laborer, April 15 – October 31 - Days

   The City Downtown Staff shall either be employees of or contractors for the City and shall not be considered to be employees of Portland Downtown. The City reserves the right to increase or decrease the number of City Downtown Staff and to change their hours and schedules if it determines that such increase or decrease is in the City's bests interests, provided that any decrease in such staff shall not result in a material decrease in the Supplemental Downtown District Services.

c. The City's Public Works Director and/or designee (the "City Director") and Portland Downtown's Executive Director and/or designee (the "PD Director") agree to meet and communicate on a monthly basis with meeting agendas to ensure quality control in service delivery is meeting expectations and to share updated information on service activities, programs and projects.

d. Portland Downtown and City Manager will meet annually on or around April of each year to discuss prioritization of larger projects within the District generally included in baseline services or CIP and managed by other City teams or departments. These include, but are not limited to, major sidewalk repairs, tree well rehabilitation, landscape installations and other reconstruction projects.

e. In the event Portland Downtown requests services from City in addition to those included herein, City shall have the option, in its sole discretion, to provide such services with payment to be made by Portland Downtown for any such services on a time and materials basis, or such other basis as the parties may agree in writing. The budget for additional services must be agreed to in advance by the parties. "Time" as used herein shall mean all of the City's employee costs, i.e. hourly wages or salary, and “materials" as used herein shall mean the actual cost to the City of equipment, materials and/or supplies provided or used in connection with such services, with no additional markup. In such cases the City shall provide a detailed and itemized invoice of the individuals providing the service, the time spent by the individuals and the volume and unit cost of materials expended.

f. It is understood and agreed by the parties that City will adopt an expenditure budget, Exhibit F, which shall be provided to Portland Downtown for preliminary review no later than March 20, 2024, and which will include the cost of the Supplemental Downtown District Services, and that the City will adopt a revenue budget that will provide for the reimbursement of such costs by Portland Downtown as provided hereunder. In the event that either Portland Downtown or the City anticipates that there will be insufficient revenues to pay for such Supplemental Downtown District Services, said party will notify the other party of the anticipated shortfall, and the parties agree to meet promptly and confer to modify the level of Supplemental Downtown District Services that the City is able to provide. It shall be the responsibility of PD to notify City as soon as reasonably possible if such Supplemental Downtown District Services need to be modified or adjusted for anticipated revenue shortfalls or modifications. In the event of a revenue shortfall, the City will have no obligation to provide Supplemental Downtown District Services in excess of PD funds available to reimburse City. The City will have the right, but not the obligation, to continue to provide such Supplemental Downtown District Services to the extent provided in the City budget even in the event of a revenue shortfall. The parties agree to memorialize in writing any changes in the monthly payments due under this Agreement.

g. In addition to any required City work uniforms, City Downtown Staff will wear vests already purchased by the City, which include the Portland Downtown logo.

h. Prior to any discussion of modifying, adjusting or terminating this Agreement, Portland Downtown shall invite the City Manager or his designee to a meeting of the Board to discuss such contemplated modification, adjustment or termination.

Article V. Services To Be Provided By Portland Downtown.

a. Except for the Supplemental Services, which shall be provided by the City and paid for by Portland Downtown in accordance with Article IV, Portland Downtown, shall provide the services described in Exhibit C, Portland Downtown’s Budget and Development Plan.
b. In addition to the services described in Exhibit C, Portland Downtown may, at its own expense:

    i. Provide staff and administrative services for supervision of the daily activities and public space management of the District.

ii. Establish positions for administration and management of its programs;
iii. Recruit, hire, and pay and otherwise supervise its work force necessary such that it can successfully fulfill its responsibilities.
iv. Establish a corporate Board of Directors whose members fairly represent a cross section of taxpayers in the District.
v. Establish a mechanism for resolving any dispute to the kind and level of services which may arise between Portland Downtown and persons subject to development district assessments regarding the kind and level of services provided by Portland Downtown. As such time, a dispute cannot be resolved the City Manager will be notified.
vi. Provide liaison between the City, the District, property owners, civic groups, interested persons, and other groups and individuals, as necessary to carry out the mission of the Portland Downtown.
vii. Maintain all minutes and records of Portland Downtown proceedings as may be required.
viii. Participate in decoration, activation, and beautification of public places in the District.
ix. Sponsor and promote public events to take place on or in public places in the District, subject to the provisions in Exhibit E.
x. Provide advice or feedback to City staff about proposed events in public spaces within the District by sharing various permits the City approves in the District.
xi. Advertise and promote non-profit, cultural, educational and commercial business activities in the District.
xii. Maintain existing pedestrian way finding signage for the District in accordance with applicable City codes and ordinances.
xiii. Conduct public relations, generating favorable publicity for, and enhancing economic growth in, the District.
xiv. Facilitate management of the Visitor Information Booth in Tommy's Park.
xv. Wash, maintain and relocate street furniture, trash cans, street lanterns, and undertake minor repairs to street furniture in consultation with PD staff.
xvi. Engage in partnerships with other organizations to provide programs and services.
xvii. Install pole banners in the District, provided that Portland Downtown shall obtain the consent of the City's Director of Parks, Recreation and Facilities, or his or her designee, in consultation with Public Works crew, prior to the installation of any banners.
xviii. Monitor performance of City Downtown Staff through specific PD access to "See, Click, Fix" software. PD may also track and evaluate outcomes to ensure alignment with this Agreement. Data will be reported to the City's Director of Public Works by PD's staff during the monthly meeting as designated in Article IV, Section c.

Nothing in this Agreement is intended to or shall be construed to limit Portland Downtown's general powers, as set forth in the Maine Nonprofit Corporation Act, Title 13-B of the Maine Revised Statutes Annotated.

ARTICLE VI. Termination.

a. This Agreement may be terminated by either party for good cause. Good cause shall be deemed to be found by the City at such time as Portland Downtown's performance under this Agreement has been determined in the exclusive judgment of the City Manager to be unsatisfactory, which determination shall not be unreasonable.

b. If Portland Downtown should fail to perform any material covenant, obligation or agreement hereunder for a period of thirty (30) days after written notice from the City Manager specifying such failure, then, upon expiration of the thirty (30) day period, the City Manager may provide Portland Downtown with notice of his intention to terminate the Agreement as provided herein. Portland Downtown shall have a ninety (90) day period, computed from the date of receipt of the notice of intent to terminate, within which to provide satisfactory service. In the event the City Manager should determine, at the expiration of the ninety (90) day period, that Portland Downtown's performance is still unsatisfactory and declare that the Agreement is terminated, the City Manager shall provide Portland Downtown with a written notice of termination. Portland Downtown shall have the right to appeal his decision to the City Council. PD shall file such appeal with the City Manager within seven (7) business days from the date Portland Downtown receives the notice of termination. The terms and conditions of this Agreement shall remain in full force and effect and binding on both parties until the City Council has acted on the appeal.

c. Portland Downtown shall be deemed to have good cause to terminate this Agreement if (i) the City, pursuant to the provisions of Article II, should reduce its anticipated payments by more than 20% of the amount it would otherwise have paid during the periods from the Effective Date to December 31, 2023, and January 1, 2024 to June 30, 2024; (ii) if the City should be more than 30 days in arrears in any payment due hereunder; or (iii) the City should fail to provide the Supplemental Downtown District Services in a material and substantial way. In the event Portland Downtown should have "good cause" to terminate this Agreement, its relief shall be limited solely to termination of this Agreement, and it shall not be entitled to damages of any kind nor to equitable relief.

d. Nothing herein shall be construed as giving Portland Downtown the right to perform the work contemplated under this Agreement beyond the time when Portland Downtown's services become unsatisfactory as determined by the City Manager, following the ninety (90) day notice period, or, in the event of an appeal, beyond the time the City Council has affirmed the City Manager's decision. In case Portland Downtown should be discharged before all the services contemplated hereunder have been completed, or the services for any reason should be stopped, either because of the expiration of the term hereof or because of the inability of Portland Downtown to fulfill its obligations under this Agreement, Portland Downtown shall be reimbursed for all services satisfactorily performed to the date of termination in accordance with Article II hereof. After notice of termination and completion of the appeal process, Portland Downtown shall:

1. With respect to existing activities, take only such actions as the City Manager shall direct;
2. Upon City's request, assign to the City in the manner, at the times and only to the extent the City, acting by and through its City Manager, may direct it to do so, all the rights, title and interest of Portland Downtown in and to all existing orders and agreements.
3. To the extent rights, title and interests of Portland Downtown in and to existing orders and agreements may be assigned to the City and accepted by it; obligations incurred on or after such assignment will be assumed by the City. Otherwise, Portland Downtown shall settle all outstanding liabilities and all claims arising out of any terminated orders or agreements.
4. Deliver to the City, in the manner, at the times and to the extent directed by the City Manager, all documents and data produced by Portland Downtown as part of or in connection with the work.

e. Either party may terminate or modify this Agreement in the event of a budget shortfall upon no less than Sixty (60) days prior written notice to the other party.

f. In the event Supplemental Downtown District Services are terminated for any reason by either party, it shall be in City's discretion as to whether it will continue or resume providing such Supplemental Downtown District Services.

ARTICLE VII. Assignment

Portland Downtown covenants and agrees that it will neither assign nor transfer any rights hereunder, either in whole or in part, without first obtaining the prior written consent of the City.

ARTICLE VIII. Performance of Services

All services performed under this Agreement shall be performed in a good, workmanlike fashion.

ARTICLE IX. Compliance with Law

Portland Downtown will comply with all applicable provisions of Federal, State, and local law, including, but not limited to, the Civil Rights Act of 1964, in its performance under this Agreement. Portland Downtown shall include a similar provision in each of its subcontracts.

ARTICLE X. Indemnification

a. Portland Downtown shall, at its own cost and expense, defend, indemnify, and hold harmless the City, its officers, agents, and employees, from and against the following:

   1. to the fullest extent permitted by law, Portland Downtown shall defend, indemnify and hold harmless the City, its officers and employees, from and against all claims, damages, losses, and expenses, just or unjust, including but not limited to costs of defense, including attorney's fees, arising out of or resulting from the performance of this Agreement, provided that any such claims, damage, loss or expense is (1) attributable to bodily injury, sickness, disease, or death, or injury to or destruction of tangible property, including the loss or use thereof; and (2) is caused in whole or in part by any negligent act or omission of Portland Downtown, anyone directly or indirectly employed by it, or anyone for whose act it may be liable;

   2. all claims and liens of Portland Downtown's consultants, subcontractors, and their laborers, mechanics, materialmen, and/or suppliers. Such obligation shall not be construed either to negate or abridge any other obligation of indemnification, and shall not be limited by any provision for insurance contained in this Agreement.

   3. Notwithstanding the foregoing, nothing herein shall be construed as waiving or otherwise voiding the City's right to all protections under the Maine Tort Claims Act, 14 M.R.S. §§ 8101 et. seq., as the same may be amended from time to time.

ARTICLE XI. Insurance

a. Neither Portland Downtown nor any of its subcontractors shall commence work under this Agreement until they have provided the insurance coverage required by this Agreement and such coverage has been approved by the City.

b. Prior to the execution of this Agreement, Portland Downtown will procure and maintain occurrence-based Automobile Liability Insurance and Commercial General Liability Insurance coverage in amounts of not less than Four Hundred Thousand Dollars ($400,000.00) per occurrence for bodily injury, death and property damage, naming the City as an additional insured thereon, and also Workers' Compensation Insurance coverage to the extent required by law. With respect to the Automobile and Commercial General Liability Insurance, Portland Downtown shall name the City as an additional insured for coverage only in those areas where government immunity has been expressly waived by 14 M.R.S. A. § 8104-A, as limited by § 8104-B, and § 8111. This provision shall not be deemed a waiver of any defenses, immunities or limitations of liability or damages available to the City under the Maine Tort Claims Act, other Maine statutory law, judicial precedent, common law, or any other defenses, immunities or limitations of liability available to the City. Prior to execution of this Agreement, Portland Downtown shall furnish the City and thereafter maintain certificates evidencing all such coverages, which certificates shall guarantee thirty (30) days' notice to the City of termination of insurance from the insurance provider or agent. Portland Downtown shall also provide a copy of any endorsement naming the City as additional insured. A certificate that merely has a box checked under "Addl Insr," or the like, or that merely states the City of Portland is named as an Additional Insured, will not be acceptable. The Workers' Compensation insurance shall include an endorsement waiving all rights of subrogation against the City of Portland, its officers or employees. Upon City's request, Portland Downtown shall provide City with a complete copy of any of the above-referenced policies. Portland Downtown shall be responsible for any and all deductibles and/or self-insured retentions.

Article XII. No Joint Venture; Independent Contractors

a. Nothing contained in this Agreement will constitute or be construed to be or create a partnership or joint venture between the parties or any of their respective officers, directors, employees, affiliates, successors or assigns. The parties understand and agree that this Agreement does not make either of them an agent or legal representative of the other for any purpose whatsoever. No party is granted, by this Agreement or otherwise, any right or authority to assume or create any obligation or responsibilities, express or implied, on behalf of or in the name of any other party, or to bind any other party in any manner whatsoever.

b. Each party will secure, at its own expense, all personnel, materials, and equipment required to perform its obligations under this Agreement. Each party, in accordance with its status as an independent contractor, covenants and agrees that its employees shall be regarded for all legal and tax purposes as its own employees during the term of this Agreement, and each party shall govern and supervise the work of its own employees. Each party shall discharge all applicable obligations imposed upon employers under the law, including without limitation payment of wages, social security taxes, withholding taxes, unemployment taxes and worker's compensation. Both parties' employees shall not be considered employees of the other party for any purpose and shall not be entitled to any retirement benefits, social security benefits, unemployment benefits, group health or life insurance, vacation, personal, or sick leave, worker's compensation, or any other similar benefits ("Employment Benefits") from the other party. Each party further covenants and agrees that its employees will conduct themselves consistent with such status, that they will neither hold themselves out as, nor claim to be, officers or employees of the other party by reason of this Agreement, and that its employees will not, by reason of this Agreement, make any claim, demand or application to or for any right or privilege applicable to an officer or employee of the other party, including but not limited to the Employment Benefits.

c. Nothing in this Agreement is intended to or does prohibit Portland Downtown or the City from entering into any other contractual relationship with each other or any third party.

Signature page follows.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the _______ day of ___________________, 2023.

WITNESS | **CITY OF PORTLAND**

_____________________________ By:_________________________________
Danielle P. West
Its City Manager

WITNESS | **DOWNTOWN IMPROVEMENT DISTRICT, INC.**
d/b/a PORTLAND DOWNTOWN

_____________________________ By:_________________________
Gillian West
Its Board Chair

Approved as to Form:

____
City Corporation Counsel

Approved as to Funds:

____
City Finance Department

EXHIBIT A

(Insert Map of District)


EXHIBIT A
Portland
Downtown District
Boundary Map
June 18, 2018
Legend
Portland Downtown District a/o 7/1/2018
0
500
1,000
2,000
Feet
N

<u>**EXHIBIT B**</u>

(Insert Legal Description of District)

The following is a description of the boundary of Portland Downtown as of July 1, 2018:

Beginning at the intersection of the easterly side of State Street and the northerly side of Congress Street;

Thence easterly along the northerly side of Congress Street to the southwesterly side of High Street;

Thence northwesterly along the southwesterly side of High Street to the southerly side of Deering Street;

Thence northeasterly perpendicular to and crossing High Street to the northeasterly side of High Street;

Thence northwesterly along the northeasterly side of High Street to the southeasterly side of Cumberland Avenue;

Thence northeasterly along the southeasterly side of Cumberland Avenue to the southwesterly side of Franklin Street;

Thence southeasterly along the southwesterly side of Franklin Street to the northwesterly side of Commercial Street;

Thence easterly and diagonally across Commercial Street to the intersection of the southeasterly side of Commercial Street with the northeasterly boundary line of the Maine State Pier;

Thence southwesterly along the southeasterly side of Commercial Street to its intersection with the northeasterly side of the road to Wright’s Wharf;

Thence northwesterly perpendicular to and crossing Commercial Street to the northwesterly side of Commercial Street;

Thence southwesterly along the northwesterly side of Commercial Street to the northeasterly side of High Street;

Thence northwesterly along the northeasterly side of High Street to the northwesterly side of Spring Street;

Thence southwesterly along the northwesterly side of Spring Street to the northeasterly side of Park Street;

Thence northwesterly along the northeasterly side of Park Street to the southerly side of Congress Street;

Thence westerly along the southerly side of Congress Street to the easterly side of State Street;

Thence northerly along the easterly side of State Street to the northerly side of Congress Street and the Point of Beginning.

Meaning and intending to include all parcels fronting on the streets and contained within the perimeter of the figure as described.

All as shown on a map dated 6/18/2018 entitled Portland Downtown District Boundary Map on file in the City of Portland's Assessor Office and the Economic Development Office. Any inconsistencies between this description and the boundary map shall be controlled by the boundary map.

EXHIBIT C

(Insert Portland Downtown Budget)

PORTLAND'S DOWNTOWN DISTRICT
Budget FY_2023_2024
July 2023 - June 2024

	Total
Income	
ASSESSMENT REVENUE	1,249,349.00
CONTRIBUTIONS INCOME	750.00
DIRECTORY PARTNERSHIP CONTRIBUT	4,000.00
EVENT INCOME	41,500.00
GRANT INCOME	1,500.00
MURAL INCOME	3,000.00
P&W INCOME	2,400.00
Total Income	**1,302,499.00**
Gross Profit	**1,302,499.00**
Expenses	
CLEAN INITIATIVES	-
ALLEYWAY ACTIVATION EXPENSE	3,000.00
CLEAN & SAFE EXPERIENCE	4,800.00
ESTIMATED NONCOLLECTION	12,632.93
FIXED FEE FOR DID ADMIN	10,550.00
PUBLIC ART	26,250.00
PUBLIC RESTROOM MAINTENANCE, ETC	10,000.00
REPAIRS & IMPROVEMENTS	4,980.00
SUPPLEMENTAL SERVICES CONTRACT	474,349.00
Total CLEAN INITIATIVES	**546,561.93**
DAYS / EVENTS	-
207 DAY	3,000.00
DOWNTOWN WORKER APPR DAY (DWAD)	11,000.00
POLICE AWARDS BREAKFAST	4,500.00
Total DAYS / EVENTS	**18,500.00**
EMPLOYEE COSTS	360,669.17
INSURANCE	5,874.00
LIGHT UP YOUR HOLIDAY EXPENSES	44,700.00
MARKETING	27,000.00
OPERATIONS COSTS	53,287.60
ORGANIZATIONAL ACTIVITIES	12,700.00
PROFESSIONAL FEES	9,200.00
PROGRAMS AND PARTNERSHIPS	-
AUDET	30,000.00
MILESTONE HOMETEAM	9,000.00
PEER OUTREACH WORKER PROGRAM	7,500.00
POLICE CADET PROGRAM EXPENSE	40,000.00
VISITOR INFO BOOTH	7,500.00
WINTER LIGHTS	70,000.00
Total PROGRAMS AND PARTNERSHIPS	**164,000.00**
RENT AND UTILITIES	33,506.30
SPACE ACTIVATION	-
DANA STREET	6,000.00
EXCHANGE STREET	6,000.00
MILK STREET	4,500.00
MONUMENT SQUARE	10,000.00
Total SPACE ACTIVATION	**26,500.00**
Total Expenses	**1,302,499.00**
Net Income	**(0.00)**

Wednesday, May 17, 2023 12:50:26 PM GMT-7 - Accrual Basis

EXHIBIT D

BASELINE CITY SERVICES

(To be provided City-wide by the City at no cost to Portland Downtown)

Capital Improvements and Maintenance

- Streetscape Amenity Maintenance - The City will repair and correct any defects, deficiencies or problems in the district as necessary. Items of focus include light and utility poles, sidewalks, curbstones, trash cans, signs, crosswalk markings, traffic signals, tree wells, planters, benches, trees, kiosks, shelters, bollards, and any other amenity that is now or at some point in the future may be installed. All repairs, etc., will take place within a reasonable time after notice of need.
- Sidewalks - To the extent it is funded, the City will undertake an on-going sidewalk maintenance program to repair existing sidewalks and replace bituminous repairs with permanent repairs.
- Lighting, maintenance, and replacement of all street lights and traffic signals and payment for necessary electrical energy.
- Parks, playgrounds, and trails.

Beautification

- Horticulture and tree care in parks, squares and streets.
    - In all public areas, the City will maintain and improve the condition of flowerbeds, trees, tree wells, bushes, plantings and other like horticultural amenities. Such activities shall include the initial planting, timely and appropriate maintenance, preventative and otherwise, and expeditious replacement of any damaged, destroyed or diseased horticultural products, including grass, flowers, and trees.
- Green space maintenance.
    - The City shall maintain and mow all public grassed areas.
- Holiday Decorations. The City will install and remove downtown Holiday decorations throughout the District to include Christmas trees at Monument Square and City Hall Plaza, string lights on light poles, and common area trees such as Tommy's Park, and provide for electrical energy related costs. This paragraph does not include installation or removal of, or any costs associated with, any of Pandora Lacasse's Winter Lights, which shall be installed and removed at Portland Downtown's sole expense.

Cleanliness

- Street sweeping - All streets or parts thereof included in the downtown improvement district zone will be swept from curb line to curb line on an as needed basis.
- Trash removal – Daily and when necessary emptying of all trash and recycling receptacles in the downtown improvement district zone and disposal of resulting waste.

- Street snow plowing and removal - The City will plow and remove snow as necessary from all streets and parts thereof in the downtown improvement district zone.
- Graffiti removal on public property.
- Downtown Blitz - This is a two-week program for time duration. Each year the City shall undertake a dedicated effort to repair, repaint, replace and correct any defects, deficiencies or problems in the district. Items of focus shall include light and utility poles, sidewalks, curbstones, trash cans, benches, signs, crosswalk markings, traffic signals, tree wells, planters, benches, trees, kiosks, shelters, bollards, and any other amenity that is now or at some point in the future may be installed. This program will be undertaken as early as possible each Spring and conclude as rapidly as possible. Performance of some activities, i.e. painting, will take place annually as conditions permit. Major capital activity or the reconstruction and/or repair of significant infrastructure (street paving, sewer work, etc.) would not be considered part of this blitz program.

Safety

- Police protection.
    - A minimum of 4 uniformed patrol officers will intersect all or part of the downtown improvement district area. The actual number of officers will vary depending upon time of day and day of week. During periods when calls for service are typically at their peak, the number of officers assigned will increase significantly, for example during weekend evenings and the summer months. This increase will include foot and bicycle patrols. Officers will be supported with additional personnel (supervisors, detectives, evidence technicians) as necessary.
    - As long as the Community Policing Officer Program is in effect, at least one Community Police Officer will be assigned to the Downtown Improvement District area.
    - Holiday Patrol—from the Friday following Thanksgiving to New Year's Day, patrol efforts will be supplemented by use of a foot patrol. The number of officers and hours of the assignment is dependent upon staffing levels.
- Fire protection.

EXHIBIT E

SUPPLEMENTAL DOWNTOWN DISTRICT SERVICES

(To be provided in the District by City at an annual fixed fee)

Cleanliness, Maintenance, Snow Removal

- Litter patrol, collection, and disposal on streets, sidewalks, tree wells and public areas within the District.
- Graffiti removal from City property within 5 days of notification.
- Removal of posters from PD poster boards.
- Check condition, catalogue, and if necessary paint or clean all public furniture and fixtures twice a year, at minimum. Furniture and fixtures shall include (but not be limited to) the following items:
  - Benches;
  - Trash/recycling receptacles;
  - Light pole bases; and,
  - Planters.
- Sidewalks will be cleaned on a daily basis, weather and season permitting.
- Sidewalk snow removal: All property owners in the District are responsible for maintaining their sidewalks and property in the winter pursuant to Portland City Code §§25-171 to 25-180. Following a snow storm, the City will provide a clear walkway no less than the width of a sidewalk tractor's capability. To the extent reasonable, the City will clear the sidewalk area, but it is not the intent of the parties that the City will clear the snow from the full width of the sidewalk area. The City will provide ice control to the extent possible. If weather conditions are so severe that the area cannot be plowed due to equipment capability, the City, in its discretion, may choose to delay clearing of the sidewalks but must complete the work within 24 hours of the storm being complete.
- Clean and maintain bathrooms located at Fore Street Parking Garage.
- Maintenance and cleaning of Visitor Information Booth in Tommy's Park at least once per month during season (May-October). "Quick response" repairs, such as missing bricks or landscaping damage shall be performed by City Downtown Staff as soon as possible.

Beautification

- In addition to horticultural obligations of the City under Exhibit D, the City shall plant flowers and other plants in all flower urns in the District, regularly remove weeds from tree wells, and improve and maintain the same. In performing such services, the City shall pay particular attention to Longfellow Square, Congress square, Monument Square, Tommy's Park, Post Office Park, Boothby Square, Lincoln Park, Pleasant Street Park, and Bell Buoy Park.

Events in the District

- Portland Downtown provides events as described in its Budget and Development Program attached as Exhibit C.
- In connection with these events, the City will provide, at no expense to Portland Downtown, the following:
  - Waived event permit fees.
  - “No Parking” signs, wooden barricades, recycling services.
  - Access to City electricity service in public spaces.
  - Police and Fire Department services for Portland Downtown’s annual Tree Lighting event.
- Notwithstanding the above, Portland Downtown shall be required to comply with all Public Assembly Facilities Division permit requirements and shall be responsible for the City’s costs of the following services at the City’s standard rates:
  - Street closure expenses, including threat prevention;
  - Event personnel, including staff and managers;
  - Police and Fire personnel directly related to an event.
- The City will invoice Portland Downtown for all such services at its then current rates, and Portland Downtown shall pay the City all amounts due within 30 days after receipt of such invoices. Portland Downtown shall also be responsible for paying the City’s Permitting and Inspections Department for any applicable fees associated with licenses required for its events, including, without limitation, licenses for temporary food service, street goods, and liquor.

Exhibit F

Public Works Budget

CITY OF PORTLAND, ME
FY24 ORG CATEGORY SUMMARY EXPENDITURE REPORT

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

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
021 A001001	25:PARKING LOTS	119	PEARL ST	PEARL CUMBERLAND LLC	8,490,000	$5,688.30
021 A012001	56:GOVERNMENTAL	214	CUMBERLAND AVE	CITY OF PORTLAND	-00	$0.00
027 A001001	22:OFFICE BUSINESS	320	CUMBERLAND AVE	EAST END CORP	10,305,700	$6,904.82
027 A012001	56:GOVERNMENTAL	5	MONUMENT SQ	CITY OF PORTLAND	-00	$0.00
027 A015001	22:OFFICE BUSINESS	465	CONGRESS ST	CTR CONGRESS LLC	9,118,100	$6,109.13
027 B001001	56:GOVERNMENTAL	284	CUMBERLAND AVE	CITY OF PORTLAND	-00	$0.00
027 B002001	22:OFFICE BUSINESS	443	CONGRESS ST	JJR 443 CONGRESS LLC	5,851,500	$3,920.51
027 B003001	56:GOVERNMENTAL	9	ELM ST	CITY OF PORTLAND	-00	$0.00
027 B004001	27:MULTI-USE COMMERCIAL	439	CONGRESS ST	METROPOLITAN APARTMENTS LLC	8,902,600	$5,964.74
027 B005001	53:RELIGIOUS	425	CONGRESS ST	FIRST PARISH IN PORTLAND	-00	$0.00
027 B007001	22:OFFICE BUSINESS	415	CONGRESS ST	ASHBY TEAM LLC	3,596,900	$2,409.92
027 B008001	56:GOVERNMENTAL	21	ELM ST	CITY OF PORTLAND	-00	$0.00
027 B009001	57:OTHERS EXEMPT BY LAW	8	CHESTNUT ST	MASONIC TRUSTEES OF PORTLAND	-00	$0.00
027 C002001	27:MULTI-USE COMMERCIAL	17	CHESTNUT ST	TRIPOD HOLDINGS LLC	796,300	$533.52
027 C010001	20:COMMERCIAL CONDOS	21	CHESTNUT ST	HAIR ETC LLC	192,200	$128.77
027 C010002	20:COMMERCIAL CONDOS	21	CHESTNUT ST	CHESTNUT STREET LOFTS LLC	233,600	$156.51
027 C01002E	10:CONDOMINIUMS	21	CHESTNUT ST	JORDAN CARA A	342,100	$229.21
027 C01002N	10:CONDOMINIUMS	21	CHESTNUT ST	SMITH DOUGLAS A &	318,100	$213.13
027 C01002S	10:CONDOMINIUMS	21	CHESTNUT ST	MORREL VICTOR &	342,100	$229.21
027 C01002W	10:CONDOMINIUMS	21	CHESTNUT ST	ANDERSON EVAN	403,700	$270.48
027 C01003E	10:CONDOMINIUMS	21	CHESTNUT ST	CASTANEA PRIME LLC	367,100	$245.96
027 C01003N	10:CONDOMINIUMS	21	CHESTNUT ST	TILTON GARRETT K &	378,700	$253.73
027 C01003S	10:CONDOMINIUMS	21	CHESTNUT ST	SAWYER JESSE	324,500	$217.42
027 C01003W	10:CONDOMINIUMS	21	CHESTNUT ST	VANHOEWYK JOHN VN VET &	372,700	$249.71

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
027 C01004E	10:CONDOMINIUMS	21	CHESTNUT ST	BAILEY DONALD B &	367,100	$245.96
027 C01004N	10:CONDOMINIUMS	21	CHESTNUT ST	SEARS STEPHEN D &	403,700	$270.48
027 C01004S	10:CONDOMINIUMS	21	CHESTNUT ST	KAUFMANN CHARLES L	367,100	$245.96
027 C01004W	10:CONDOMINIUMS	21	CHESTNUT ST	NYGAARD DANTON D &	378,700	$253.73
027 C01005E	10:CONDOMINIUMS	21	CHESTNUT ST	FRISONE GIOVANNI &	367,100	$245.96
027 C01005N	10:CONDOMINIUMS	21	CHESTNUT ST	YINDRA SARA R	419,000	$280.73
027 C01005S	10:CONDOMINIUMS	21	CHESTNUT ST	NAQUI MUNIRA Z	367,100	$245.96
027 C01005W	10:CONDOMINIUMS	21	CHESTNUT ST	CURTIN TERESA ANN	444,000	$297.48
027 C01006E	10:CONDOMINIUMS	21	CHESTNUT ST	HAMM LARRY F &	367,100	$245.96
027 C01006N	10:CONDOMINIUMS	21	CHESTNUT ST	SCOTT AURELIA C WID WWII VET	413,000	$276.71
027 C01006S	10:CONDOMINIUMS	21	CHESTNUT ST	SCHWELLENBACH JAMES C &	342,100	$229.21
027 C01006W	10:CONDOMINIUMS	21	CHESTNUT ST	BARRY PRUDENCE B	419,000	$280.73
027 C01007E	10:CONDOMINIUMS	21	CHESTNUT ST	HARDING ALICIA &	395,500	$264.99
027 C01007N	10:CONDOMINIUMS	21	CHESTNUT ST	POLLASTRI MICHAEL P &	389,600	$261.03
027 C01007S	10:CONDOMINIUMS	21	CHESTNUT ST	KELLY MARILYN E TRUSTEE	480,400	$321.87
027 C01007W	10:CONDOMINIUMS	21	CHESTNUT ST	GUIGLI MICHAEL	448,400	$300.43
027 C01008N	10:CONDOMINIUMS	21	CHESTNUT ST	COTSIRILOS STEPHANIE G	550,400	$368.77
027 C01008S	10:CONDOMINIUMS	21	CHESTNUT ST	WILLIAMS JAN &	480,000	$321.60
027 C01008W	10:CONDOMINIUMS	21	CHESTNUT ST	BUSQUE PETER J	462,300	$309.74
027 C0102NW	10:CONDOMINIUMS	21	CHESTNUT ST	HOBBS JANNA K ETAL JTS	388,300	$260.16
027 C0102SE	10:CONDOMINIUMS	21	CHESTNUT ST	GAULKE JULIA P &	321,800	$215.61
027 C0103NW	10:CONDOMINIUMS	21	CHESTNUT ST	AVIGNON PIERRE &	388,300	$260.16
027 C0103SE	10:CONDOMINIUMS	21	CHESTNUT ST	CASTANEA PRIME LLC	357,500	$239.53
027 C0104NW	10:CONDOMINIUMS	21	CHESTNUT ST	FRAZER LORINDA JANE TRUSTEE	388,300	$260.16

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
027 C0104SE	10:CONDOMINIUMS	21	CHESTNUT ST	DEGRAY EMILY &	321,800	$215.61
027 C0105NW	10:CONDOMINIUMS	21	CHESTNUT ST	FLACH ROSEMARY	423,900	$284.01
027 C0105SE	10:CONDOMINIUMS	21	CHESTNUT ST	MAHON CONOR &	375,400	$251.52
027 C0106NW	10:CONDOMINIUMS	21	CHESTNUT ST	141 PLEASANT STREET LLC	427,100	$286.16
027 C0106SE	10:CONDOMINIUMS	21	CHESTNUT ST	EISENBERG AVNER	375,400	$251.52
027 C011001	27:MULTI-USE COMMERCIAL	15	CHESTNUT ST	BOODILLY LLC	3,005,200	$2,013.48
027 C012001	56:GOVERNMENTAL	389	CONGRESS ST	CITY OF PORTLAND	-00	$0.00
027 D001001	27:MULTI-USE COMMERCIAL	385	CONGRESS ST	FATHOM CONGRESS LLC	3,774,590	$2,528.98
027 D002001	27:MULTI-USE COMMERCIAL	365	CONGRESS ST	385 CONGRESS LLC	6,690,710	$4,482.78
027 F001001	22:OFFICE BUSINESS	50	MONUMENT SQ	THE LANCASTER GROUP LLC	9,388,400	$6,290.23
027 F002001	10:CONDOMINIUMS	28	MONUMENT SQ	DONNELLY JON PATRICK	1,250,300	$837.70
027 F002002	10:CONDOMINIUMS	28	MONUMENT SQ	STODDARD ROBERT B &	1,010,500	$677.04
027 F002003	20:COMMERCIAL CONDOS	28	MONUMENT SQ	28 MSQ LLC	614,100	$411.45
027 F002004	20:COMMERCIAL CONDOS	28	MONUMENT SQ	28 MSQ LLC	614,100	$411.45
027 F002005	20:COMMERCIAL CONDOS	28	MONUMENT SQ	28 MSQ LLC	181,200	$121.40
027 F003001	21:RETAIL SERVICES	22	MONUMENT SQ	STORREY INDUSTRIES LLC	2,879,700	$1,929.40
027 F004001	25:PARKING LOTS	6	MONUMENT SQ	PARCHEGGIO LLC	324,400	$217.35
027 F005001	27:MULTI-USE COMMERCIAL	18	MONUMENT SQ	18 MONUMENT PLACE LLC	1,230,200	$824.23
027 F006001	21:RETAIL SERVICES	16	MONUMENT SQ	15 MONUMENT SQUARE LLC	1,228,200	$822.89
027 F009001	21:RETAIL SERVICES	121	CENTER ST	TEDLUM ASSOCIATES LLC	3,934,300	$2,635.98
027 F011001	21:RETAIL SERVICES	1	MONUMENT WAY	CF OMW LLC	7,087,600	$4,748.69
027 F014001	19:AUXILIARY BUILDINGS	0	MONUMENT SQ	TWO MONUMENT WAY ASSOCIATES	202,600	$135.74
027 F023001	27:MULTI-USE COMMERCIAL	30	CITY CTR	RODWAY PETER E &	558,800	$374.40
027 F024001	21:RETAIL SERVICES	28	CITY CTR	BROWN J B & SONS	558,000	$373.86

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
027 F026001	21:RETAIL SERVICES	26	CITY CTR	BROWN J B & SONS	1,093,900	$732.91
027 F027001	22:OFFICE BUSINESS	24	CITY CTR	BROWN J B & SONS	1,510,000	$1,011.70
027 F028001	25:PARKING LOTS	41	FREE ST	TEDLUM ASSOCIATES LLC	233,700	$156.58
027 F029001	25:PARKING LOTS	23	FREE ST	ONE CITY CENTER ASSOCIATES LLC	15,200,000	$10,184.00
027 G001001	58:LAND BANKS	456	CONGRESS ST	CITY OF PORTLAND	-00	$0.00
028 A001001	56:GOVERNMENTAL	380	CONGRESS ST	CITY OF PORTLAND	-00	$0.00
028 B001001	58:LAND BANKS	350	CONGRESS ST	CITY OF PORTLAND	-00	$0.00
028 E001001	56:GOVERNMENTAL	168	FEDERAL ST	UNITED STATES	-00	$0.00
028 F001001	56:GOVERNMENTAL	142	FEDERAL ST	CUMBERLAND COUNTY OF	-00	$0.00
028 K001001	21:RETAIL SERVICES	77	MARKET ST	85 MARKET STREET LLC	2,831,100	$1,896.84
028 K002001	22:OFFICE BUSINESS	66	PEARL ST	LEADER PROPERTIES LLC	7,334,300	$4,913.98
028 K003001	22:OFFICE BUSINESS	75	MARKET ST	WHOLLY COW LLC	6,918,400	$4,635.33
028 L002001	56:GOVERNMENTAL	0	NEWBURY ST	CUMBERLAND COUNTY INHABITANTS	-00	$0.00
028 L005001	20:COMMERCIAL CONDOS	75	PEARL ST	WBFM LLC	2,284,000	$1,530.28
028 L00502A	20:COMMERCIAL CONDOS	75	PEARL ST	WOODMAN BUILDING	1,045,400	$700.42
028 L00502B	20:COMMERCIAL CONDOS	75	PEARL ST	WOODMAN BUILDING	821,600	$550.47
028 L00503A	20:COMMERCIAL CONDOS	75	PEARL ST	WOODMAN BUILDING	644,100	$431.55
028 L00503B	20:COMMERCIAL CONDOS	75	PEARL ST	WOODMAN BUILDING	845,200	$566.28
028 L00504A	20:COMMERCIAL CONDOS	75	PEARL ST	WOODMAN BUILDING	644,100	$431.55
028 L00504B	20:COMMERCIAL CONDOS	75	PEARL ST	WOODMAN BUILDING	1,045,400	$700.42
028 L007001	24:WHOLESALE	131	MIDDLE ST	RACKLEFF BLOCK LLC	3,306,100	$2,215.09
028 M001001	56:GOVERNMENTAL	192	NEWBURY ST	CUMBERLAND COUNTY OF	-00	$0.00
028 M005001	21:RETAIL SERVICES	121	MIDDLE ST	123 LLC	5,108,500	$3,422.70
028 N001001	56:GOVERNMENTAL	109	MIDDLE ST	CITY OF PORTLAND	-00	$0.00

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
028 N009001	27:MULTI-USE COMMERCIAL	115	MIDDLE ST	BROTHERS THREE LLC	1,273,800	$853.45
028 N010001	21:RETAIL SERVICES	111	MIDDLE ST	VENTURE III HOLDINGS LLC	373,600	$250.31
029 A00101A	20:COMMERCIAL CONDOS	150	MIDDLE ST	PROSPERITA LLC	901,200	$603.80
029 A00101B	20:COMMERCIAL CONDOS	150	MIDDLE ST	PEG REALTY LLC	820,300	$549.60
029 A00101C	20:COMMERCIAL CONDOS	150	MIDDLE ST	IN FIRM GROUP THE	628,700	$421.23
029 A00101D	20:COMMERCIAL CONDOS	150	MIDDLE ST	IN FIRM GROUP THE	628,700	$421.23
029 A00102A	10:CONDOMINIUMS	150	MIDDLE ST	FRANK PATRICK J JR	378,700	$253.73
029 A00102B	10:CONDOMINIUMS	150	MIDDLE ST	SAVATTERI SALVATORE JR &	345,000	$231.15
029 A00102C	10:CONDOMINIUMS	150	MIDDLE ST	MEIL JOAN F &	362,400	$242.81
029 A00102D	10:CONDOMINIUMS	150	MIDDLE ST	ORNETA ANTHONY &	350,400	$234.77
029 A00102E	10:CONDOMINIUMS	150	MIDDLE ST	ERNEST PAUL W &	380,100	$254.67
029 A00102F	10:CONDOMINIUMS	150	MIDDLE ST	MORRISSETTE CAROL ANN	379,000	$253.93
029 A00102G	10:CONDOMINIUMS	150	MIDDLE ST	KIRK CHARLES M	303,700	$203.48
029 A00102H	10:CONDOMINIUMS	150	MIDDLE ST	JOHNS F ARTHUR T	398,400	$266.93
029 A00102I	10:CONDOMINIUMS	150	MIDDLE ST	STERLING JANN D &	342,300	$229.34
029 A00102J	10:CONDOMINIUMS	150	MIDDLE ST	MILLS S PETER	315,600	$211.45
029 A00102K	10:CONDOMINIUMS	150	MIDDLE ST	MILLS S PETER	366,600	$245.62
029 A00103A	10:CONDOMINIUMS	150	MIDDLE ST	NELSON JEANNE	423,900	$284.01
029 A00103B	10:CONDOMINIUMS	150	MIDDLE ST	ZHAO MIN &	362,200	$242.67
029 A00103C	10:CONDOMINIUMS	150	MIDDLE ST	AHP CAMDEN LLC	380,500	$254.94
029 A00103D	10:CONDOMINIUMS	150	MIDDLE ST	AHP CAMDEN LLC	367,900	$246.49
029 A00103E	10:CONDOMINIUMS	150	MIDDLE ST	ROBERTS MATTHEW	399,100	$267.40
029 A00103F	10:CONDOMINIUMS	150	MIDDLE ST	M & B 101 INC	397,900	$266.59
029 A00103G	10:CONDOMINIUMS	150	MIDDLE ST	M & B 101 INC	345,200	$231.28

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
029 A00103H	10:CONDOMINIUMS	150	MIDDLE ST	HENDERSON HAROLD L &	348,600	$233.56
029 A00103I	10:CONDOMINIUMS	150	MIDDLE ST	HARDING WILLIAM TRUSTEE	334,400	$224.05
029 A00103J	10:CONDOMINIUMS	150	MIDDLE ST	SCHAFFER KAREN	331,400	$222.04
029 A00103K	10:CONDOMINIUMS	150	MIDDLE ST	CONSIGLI SUSAN &	384,900	$257.88
029 A00104A	10:CONDOMINIUMS	150	MIDDLE ST	BIXBY DOUGLAS B &	398,900	$267.26
029 A00104B	10:CONDOMINIUMS	150	MIDDLE ST	TURNER SCOTT H &	362,200	$242.67
029 A00104C	10:CONDOMINIUMS	150	MIDDLE ST	CAMP PETER S	380,500	$254.94
029 A00104D	10:CONDOMINIUMS	150	MIDDLE ST	GUTWIN JOHN D &	342,900	$229.74
029 A00104E	10:CONDOMINIUMS	150	MIDDLE ST	GIUSTRA PETER E TRUSTEE	399,100	$267.40
029 A00104F	10:CONDOMINIUMS	150	MIDDLE ST	WINSLOW DARREN R &	411,500	$275.71
029 A00104G	10:CONDOMINIUMS	150	MIDDLE ST	GIARRAPUTO CYNTHIA R &	345,200	$231.28
029 A00104H	10:CONDOMINIUMS	150	MIDDLE ST	150 MIDDLE LLC	373,600	$250.31
029 A00104I	10:CONDOMINIUMS	150	MIDDLE ST	GARCIA DORA &	359,400	$240.80
029 A00104J	10:CONDOMINIUMS	150	MIDDLE ST	GREENZWEIG NEIL TRUSTEE	331,400	$222.04
029 A00104K	10:CONDOMINIUMS	150	MIDDLE ST	ZANARDI MARIAGRAZIA	384,900	$257.88
029 A00105A	20:COMMERCIAL CONDOS	150	MIDDLE ST	MIRS PROPERTIES LLC	1,408,900	$943.96
029 A00105B	10:CONDOMINIUMS	150	MIDDLE ST	DUNKERLY ALLAN S TRUSTEE	1,013,300	$678.91
029 A0010BA	20:COMMERCIAL CONDOS	150	MIDDLE ST	100 SILVER STREET LLC	470,900	$315.50
029 A0010BB	20:COMMERCIAL CONDOS	150	MIDDLE ST	100 SILVER STREET LLC	470,900	$315.50
029 A001P01	10:CONDOMINIUMS	150	MIDDLE ST	DUNKERLY MARY V	28,500	$19.10
029 A001P02	10:CONDOMINIUMS	150	MIDDLE ST	GIUSTRA PETER E TRUSTEE	28,500	$19.10
029 A001P03	10:CONDOMINIUMS	150	MIDDLE ST	ROBERTS MATTHEW	28,500	$19.10
029 A001P04	10:CONDOMINIUMS	150	MIDDLE ST	MIRS PROPERTIES LLC	28,500	$19.10
029 A001P05	10:CONDOMINIUMS	150	MIDDLE ST	MIRS PROPERTIES LLC	28,500	$19.10

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
029 A001P06	10:CONDOMINIUMS	150	MIDDLE ST	IN FIRM GROUP THE	28,500	$19.10
029 A001P07	10:CONDOMINIUMS	150	MIDDLE ST	IN FIRM GROUP THE	28,500	$19.10
029 A001P08	10:CONDOMINIUMS	150	MIDDLE ST	GIARRAPUTO CYNTHIA R &	28,500	$19.10
029 A001P09	10:CONDOMINIUMS	150	MIDDLE ST	MCGOLDRICK RICHARD J	28,500	$19.10
029 A001P10	10:CONDOMINIUMS	150	MIDDLE ST	FRANK PATRICK J JR	28,500	$19.10
029 A001P11	10:CONDOMINIUMS	150	MIDDLE ST	FRANK PATRICK J JR	28,500	$19.10
029 A001P12	10:CONDOMINIUMS	150	MIDDLE ST	INFIRM GROUP	28,500	$19.10
029 A001P13	10:CONDOMINIUMS	150	MIDDLE ST	MILLS S PETER	28,500	$19.10
029 A001P14	10:CONDOMINIUMS	150	MIDDLE ST	ERNEST PAUL W &	28,500	$19.10
029 A001P15	10:CONDOMINIUMS	150	MIDDLE ST	BIXBY DOUGLAS B &	28,500	$19.10
029 A001P16	10:CONDOMINIUMS	150	MIDDLE ST	MACBRIDE JENNIFER L	28,500	$19.10
029 A001P17	10:CONDOMINIUMS	150	MIDDLE ST	CAMP PETER S	28,500	$19.10
029 A001P18	10:CONDOMINIUMS	150	MIDDLE ST	PROSPERITA LLC	28,500	$19.10
029 A001P19	10:CONDOMINIUMS	150	MIDDLE ST	PROSPERITA LLC	28,500	$19.10
029 A001P20	10:CONDOMINIUMS	150	MIDDLE ST	AHP CAMDEN LLC	28,500	$19.10
029 A001P21	10:CONDOMINIUMS	150	MIDDLE ST	DUNKERLY ALLAN S &	28,500	$19.10
029 A001P22	10:CONDOMINIUMS	150	MIDDLE ST	MIRS PROPERTIES LLC	28,500	$19.10
029 A001P23	10:CONDOMINIUMS	150	MIDDLE ST	MIRS PROPERTIES LLC	28,500	$19.10
029 A001P24	10:CONDOMINIUMS	150	MIDDLE ST	MIRS PROPERTIES LLC	28,500	$19.10
029 A001P25	10:CONDOMINIUMS	150	MIDDLE ST	MIRS PROPERTIES LLC	28,500	$19.10
029 A001P26	10:CONDOMINIUMS	150	MIDDLE ST	MIRS PROPERTIES LLC	28,500	$19.10
029 A001P27	10:CONDOMINIUMS	150	MIDDLE ST	HARDING WILLIAM TRUSTEE	28,500	$19.10
029 A001P28	10:CONDOMINIUMS	150	MIDDLE ST	SHIPYARD INC	28,500	$19.10
029 A001P29	10:CONDOMINIUMS	150	MIDDLE ST	SHIPYARD INC	28,500	$19.10

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
029 A003001	22:OFFICE BUSINESS	5	MILK ST	OLYMPIA MILK STREET LLC	4,228,800	$2,833.30
029 B001001	21:RETAIL SERVICES	37	SILVER ST	WITT-T LLC	923,800	$618.95
029 B002001	22:OFFICE BUSINESS	4	MILK ST	4 MILK MHR LLC	2,896,600	$1,940.72
029 B003001	25:PARKING LOTS	25	SILVER ST	PORTLAND REGENCY INC	901,300	$603.87
029 B004001	10:CONDOMINIUMS	341	FORE ST	JACKSON MICHAEL	351,400	$235.44
029 B004002	10:CONDOMINIUMS	341	FORE ST	O'CONNOR DENNIS R III &	320,700	$214.87
029 B004003	10:CONDOMINIUMS	341	FORE ST	FORE STREET COMMONS LLC	365,000	$244.55
029 B004004	10:CONDOMINIUMS	341	FORE ST	CHILDS DONNA W	365,800	$245.09
029 B004005	10:CONDOMINIUMS	341	FORE ST	PENDERS JOHN F IV	323,600	$216.81
029 B004006	10:CONDOMINIUMS	341	FORE ST	STEPHENSON CHRISTOPHER J	363,500	$243.55
029 B004007	10:CONDOMINIUMS	341	FORE ST	ALAGIC SUAD	326,400	$218.69
029 B004008	10:CONDOMINIUMS	341	FORE ST	DALTON JENNIFER L	326,100	$218.49
029 B004009	10:CONDOMINIUMS	341	FORE ST	GOODRICH STEPHEN P	668,600	$447.96
029 B004010	20:COMMERCIAL CONDOS	341	FORE ST	BRICK & COBBLESTONE LLC	452,100	$302.91
029 B004011	20:COMMERCIAL CONDOS	341	FORE ST	MAMI PROPERTIES LLC	339,100	$227.20
029 C001001	10:CONDOMINIUMS	340	FORE ST	ADB REALTY LLC	229,000	$153.43
029 C001002	10:CONDOMINIUMS	340	FORE ST	HAYEK LEE-ANN COLLINS TRUSTEE	209,900	$140.63
029 C001003	10:CONDOMINIUMS	340	FORE ST	207 INVESTS LLC	336,700	$225.59
029 C001004	20:COMMERCIAL CONDOS	340	FORE ST	ABD REALTY LLC	261,000	$174.87
029 C001005	20:COMMERCIAL CONDOS	340	FORE ST	ADB REALTY LLC	152,700	$102.31
029 C002001	21:RETAIL SERVICES	336	FORE ST	DOCK FORE INC	498,500	$334.00
029 C003001	21:RETAIL SERVICES	334	FORE ST	PORT CITY APARTMENTS	674,300	$451.78
029 C005001	21:RETAIL SERVICES	330	FORE ST	J & R VENTURES LLC	936,000	$627.12
029 C006001	20:COMMERCIAL CONDOS	3	GOLD ST	GOLD STREET PROPERTIES LLC	362,600	$242.94

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
029 C006002	20:COMMERCIAL CONDOS	1	GOLD ST	ADNERB PROPERTIES LLC	287,000	$192.29
029 C006003	20:COMMERCIAL CONDOS	320	FORE ST	FORE STREET INVESTMENTS LLC	353,200	$236.64
029 C006004	20:COMMERCIAL CONDOS	320	FORE ST	FORE STREET INVESTMENTS LLC	365,400	$244.82
029 C006005	20:COMMERCIAL CONDOS	320	FORE ST	FORE STREET INVESTMENTS LLC	243,600	$163.21
029 C006006	20:COMMERCIAL CONDOS	320	FORE ST	FORE STREET INVESTMENTS LLC	275,400	$184.52
029 C006007	20:COMMERCIAL CONDOS	320	FORE ST	FORE STREET INVESTMENTS LLC	652,800	$437.38
029 D001001	21:RETAIL SERVICES	129	COMMERCIAL ST	RSB LIMITED LIABILITY COMPANY	1,399,600	$937.73
029 D002001	22:OFFICE BUSINESS	121	COMMERCIAL ST	MAD COW LLC	579,800	$388.47
029 D003001	22:OFFICE BUSINESS	111	COMMERCIAL ST	BLANCHARD BLOCK LLC	2,854,900	$1,912.78
029 E001001	22:OFFICE BUSINESS	130	MIDDLE ST	ELC LIMITED LIABILITY COMPANY	6,980,700	$4,677.07
029 E006001	22:OFFICE BUSINESS	100	MIDDLE ST	ALBANY ROAD-PORTLAND LLC	23,139,700	$15,503.60
029 E007001	21:RETAIL SERVICES	291	FORE ST	291 FORE STREET LLC	1,863,200	$1,248.34
029 E009001	27:MULTI-USE COMMERCIAL	25	PEARL ST	25 PEARL MHR LLC	23,040,000	$15,436.80
029 E012001	25:PARKING LOTS	277	FORE ST	287 FORE STREET LLC	634,700	$425.25
029 E016001	22:OFFICE BUSINESS	31	PEARL ST	130 LIMITED LIABILITY COMPANY	7,440,900	$4,985.40
029 E019001	56:GOVERNMENTAL	0	FRANKLIN ST	CITY OF PORTLAND	-00	$0.00
029 E026001	22:OFFICE BUSINESS	100	MIDDLE ST	ALBANY ROAD-PORTLAND LLC	21,860,300	$14,646.40
029 G001001	56:GOVERNMENTAL	99	COMMERCIAL ST	UNITED STATES	-00	$0.00
029 K001001	22:OFFICE BUSINESS	7	CUSTOM HOUSE ST	OLYMPIA EQUITY	8,203,000	$5,496.01
029 K002001	21:RETAIL SERVICES	288	FORE ST	EAST BROWN COW LIMITED	1,753,200	$1,174.64
029 K003001	23:HOTEL & MOTEL	65	COMMERCIAL ST	OLYMPIA EQUITY INVESTORS V LLC	31,863,200	$21,348.34
029 K005001	22:OFFICE BUSINESS	280	FORE ST	BANGOR SAVINGS BANK	16,039,500	$10,746.47
029 K006001	40:VACANT LAND	300	FORE ST	OLYMPIA EQUITY	995,500	$666.99
029 K006002	55:LITERARY & SCIENTIFIC	300	FORE ST	COUNCIL INTERNATIONAL STUDY	-00	$0.00

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
029 K00601A	55:LITERARY & SCIENTIFIC	300	FORE ST	COUNCIL INTERNATIONAL STUDY	-00	$0.00
029 K00601B	55:LITERARY & SCIENTIFIC	300	FORE ST	CIEE INC	-00	$0.00
029 K0060B2	20:COMMERCIAL CONDOS	300	FORE ST	OLYMPIA EQUITY	98,000	$65.66
029 K0060B3	20:COMMERCIAL CONDOS	300	FORE ST	OLYMPIA EQUITY	70,000	$46.90
029 O001011	10:CONDOMINIUMS	99	SILVER ST	SANDLER AUSTIN NICHOLAS	274,600	$183.98
029 O001012	10:CONDOMINIUMS	99	SILVER ST	TOZESKI DAVID P	271,300	$181.77
029 O001013	10:CONDOMINIUMS	99	SILVER ST	HOLSTEIN ERIC B	276,100	$184.99
029 O001021	10:CONDOMINIUMS	99	SILVER ST	THOMS DEBORAH L	265,500	$177.89
029 O001023	10:CONDOMINIUMS	99	SILVER ST	ANYA ROSE LLC	347,700	$232.96
029 O001024	10:CONDOMINIUMS	99	SILVER ST	MARTIN BRIAN DAVID &	262,800	$176.08
029 O001025	10:CONDOMINIUMS	99	SILVER ST	PERESLUHA ELAINE B	246,000	$164.82
029 O001026	10:CONDOMINIUMS	99	SILVER ST	GOMES ERIN ELIZABETH	252,900	$169.44
029 O001028	10:CONDOMINIUMS	99	SILVER ST	ORNE KATHERINE W	295,500	$197.99
029 O001029	10:CONDOMINIUMS	99	SILVER ST	COUSINS DAVID A	265,200	$177.68
029 O001031	10:CONDOMINIUMS	99	SILVER ST	AH CHU RAUL &	281,400	$188.54
029 O001032	10:CONDOMINIUMS	99	SILVER ST	LOPEZ STEVEN &	285,200	$191.08
029 O001033	10:CONDOMINIUMS	99	SILVER ST	FUEGAN STACY &	285,200	$191.08
029 O001034	10:CONDOMINIUMS	99	SILVER ST	BERG HENRY T TRUSTEE	260,200	$174.33
029 O001035	10:CONDOMINIUMS	99	SILVER ST	HIGGINS HELENA C &	313,700	$210.18
029 O001036	10:CONDOMINIUMS	99	SILVER ST	MCGUIRE ANNE	296,100	$198.39
029 O001037	10:CONDOMINIUMS	99	SILVER ST	LUTKOFF ISAAC E	227,500	$152.43
029 O001038	10:CONDOMINIUMS	99	SILVER ST	ZURKAN WILLIAM K	246,900	$165.42
029 O001039	10:CONDOMINIUMS	99	SILVER ST	SOREL-LEDUC SANDRA J &	258,200	$172.99
029 O001041	10:CONDOMINIUMS	99	SILVER ST	HUBER SARAH	267,800	$179.43

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
029 O001042	10:CONDOMINIUMS	99	SILVER ST	STEBBINS NOAH P	292,800	$196.18
029 O001043	10:CONDOMINIUMS	99	SILVER ST	HIGGINS CHRISTOPHER S	312,200	$209.17
029 O001044	10:CONDOMINIUMS	99	SILVER ST	LITTLEJOHN CLIFTON T	262,900	$176.14
029 O001045	10:CONDOMINIUMS	99	SILVER ST	DG CONDO 4 LLC	285,200	$191.08
029 O001046	10:CONDOMINIUMS	99	SILVER ST	VAN PEURSEM CORINNE M	285,200	$191.08
029 O001047	10:CONDOMINIUMS	99	SILVER ST	NIKAZMERAD ELIZABETH	211,300	$141.57
029 O001048	10:CONDOMINIUMS	99	SILVER ST	LOBOZZO NICHOLAS PETER &	237,600	$159.19
029 O001049	10:CONDOMINIUMS	99	SILVER ST	CHISHOLM ADAM C	226,600	$151.82
029 O001210	10:CONDOMINIUMS	99	SILVER ST	HEYMAN ANTHONY &	243,300	$163.01
029 O001211	10:CONDOMINIUMS	99	SILVER ST	GINTER DAVID R &	235,000	$157.45
029 O001212	10:CONDOMINIUMS	99	SILVER ST	SILVER VICTORIA J	223,500	$149.75
029 O001213	10:CONDOMINIUMS	99	SILVER ST	PROSSER JAMES G	243,700	$163.28
029 O001310	10:CONDOMINIUMS	99	SILVER ST	HEALY ROBERT E &	263,500	$176.55
029 O001410	10:CONDOMINIUMS	99	SILVER ST	FILMER STEVEN S	290,700	$194.77
029 O001501	10:CONDOMINIUMS	99	SILVER ST	KATZ JAMES &	471,000	$315.57
029 O001502	20:COMMERCIAL CONDOS	99	SILVER ST	PEAK 5 EQUITIES LLC	651,400	$436.44
029 O001B01	10:CONDOMINIUMS	99	SILVER ST	CHANDLER BENJAMIN P	244,900	$164.08
029 O001B02	10:CONDOMINIUMS	99	SILVER ST	JOHNSON BEN A	269,900	$180.83
029 O002001	21:RETAIL SERVICES	164	MIDDLE ST	CF 164 LLC	1,926,000	$1,290.42
029 O003001	25:PARKING LOTS	43	MARKET ST	PORTLAND REGENCY INC	550,100	$368.57
029 O004001	25:PARKING LOTS	11	MILK ST	PORTLAND REGENCY INC	219,300	$146.93
029 R001001	23:HOTEL & MOTEL	20	MILK ST	PORTLAND REGENCY INC	21,189,300	$14,196.83
029 S001001	22:OFFICE BUSINESS	145	COMMERCIAL ST	FLEMING CREEK LLC ETALS	10,705,900	$7,172.95
029 S002001	56:GOVERNMENTAL	145	COMMERCIAL ST	CITY OF PORTLAND	-00	$0.00

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
030 A005001	21:RETAIL SERVICES	94	COMMERCIAL ST	BMC INC	2,040,000	$1,366.80
030 A101001	21:RETAIL SERVICES	90	COMMERCIAL ST	CUSTOM HOUSE HOLDINGS LLC &	472,600	$316.64
030 C001001	27:MULTI-USE COMMERCIAL	100	COMMERCIAL ST	SOLEY WHARF LLC	11,797,700	$7,904.46
030 D001001	22:OFFICE BUSINESS	68	COMMERCIAL ST	MAINE WHARF LLC	6,961,500	$4,664.21
030 D003001	22:OFFICE BUSINESS	70	COMMERCIAL ST	FLATBREAD WHARF LLC	2,545,100	$1,705.22
030 D005001	21:RETAIL SERVICES	84	COMMERCIAL ST	84 COMMERCIAL STREET LLC	776,800	$520.46
030 H001001	27:MULTI-USE COMMERCIAL	180	COMMERCIAL ST	DIMILLO ARLENE ETALS TRUSTEES	2,875,900	$1,926.85
030 H004001	24:WHOLESALE	136	COMMERCIAL ST	CARROLL BLOCK LLC	3,763,300	$2,521.41
030 H011001	25:PARKING LOTS	9	PORTLAND PIER	CARROLL BLOCK LLC	32,800	$21.98
030 X001001	56:GOVERNMENTAL	0	COMMERCIAL ST REAR	CITY OF PORTLAND	-00	$0.00
031 H001001	25:PARKING LOTS	158	COMMERCIAL ST	DIMILLO STEVEN ETAL TRUSTEES	979,800	$656.47
031 H003001	25:PARKING LOTS	144	COMMERCIAL ST	DIMILLO STEVEN ETAL TRUSTEES	928,400	$622.03
031 H004001	27:MULTI-USE COMMERCIAL	164	COMMERCIAL ST	DIMILLO ARLENE ETALS TRUSTEES	1,405,200	$941.48
031 J030001	21:RETAIL SERVICES	184	COMMERCIAL ST	GEF LLC	2,150,900	$1,441.10
031 L034001	31:MANUFACTURING	250	COMMERCIAL ST	CM WATERFRONT PROPERTIES LLC	2,552,100	$1,709.91
032 C001001	23:HOTEL & MOTEL	390	CONGRESS ST	HTLV PORTLAND LLC	30,535,600	$20,458.85
032 D001001	22:OFFICE BUSINESS	107	EXCHANGE ST	TOP OF EXCHANGE LLC	1,412,200	$946.17
032 D002001	22:OFFICE BUSINESS	97	EXCHANGE ST	TOP OF EXCHANGE LLC	2,941,200	$1,970.60
032 D003001	22:OFFICE BUSINESS	93	EXCHANGE ST	TOP OF EXCHANGE LLC	2,920,300	$1,956.60
032 D004001	22:OFFICE BUSINESS	85	EXCHANGE ST	TOP OF EXCHANGE LLC	3,734,400	$2,502.05
032 D005001	58:LAND BANKS	167	MIDDLE ST	CITY OF PORTLAND	-00	$0.00
032 E001001	22:OFFICE BUSINESS	57	EXCHANGE ST	FINIAL LLC	3,815,900	$2,556.65
032 E002001	21:RETAIL SERVICES	53	EXCHANGE ST	PALACCI JOSEPH A TRUSTEE	1,480,100	$991.67
032 E004001	21:RETAIL SERVICES	49	EXCHANGE ST	PALACCI JOSEPH A TRUSTEE	763,700	$511.68

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
032 E005001	22:OFFICE BUSINESS	45	EXCHANGE ST	COW BELLA LLC	2,999,100	$2,009.40
032 E008001	22:OFFICE BUSINESS	39	EXCHANGE ST	PALACCI JOSEPH A TRUSTEE	1,623,000	$1,087.41
032 E009001	21:RETAIL SERVICES	31	EXCHANGE ST	B & C LIMITED	1,879,800	$1,259.47
032 E010001	21:RETAIL SERVICES	46	MARKET ST	MARKET MILK PARTNERS LLC	1,920,400	$1,286.67
032 F001001	21:RETAIL SERVICES	42	MARKET ST	OCEAN BLOCK ASSOCIATES	1,339,400	$897.40
032 F002001	24:WHOLESALE	36	MARKET ST	36 MARKET ST	894,100	$599.05
032 F003001	21:RETAIL SERVICES	30	MARKET ST	30 MARKET ASSOCIATES LLC	866,800	$580.76
032 F005001	22:OFFICE BUSINESS	363	FORE ST	ELEVEN EXCHANGE LLC	1,284,400	$860.55
032 F007001	21:RETAIL SERVICES	375	FORE ST	ELEVEN EXCHANGE LLC	737,500	$494.13
032 F008001	21:RETAIL SERVICES	375	FORE ST	ELEVEN EXCHANGE LLC	762,900	$511.14
032 F009001	22:OFFICE BUSINESS	30	MILK ST	OCEAN BLOCK ASSOCIATES	1,862,700	$1,248.01
032 F010001	21:RETAIL SERVICES	9	EXCHANGE ST	ELEVEN EXCHANGE LLC	2,727,200	$1,827.22
032 F012001	21:RETAIL SERVICES	5	EXCHANGE ST	ELEVEN EXCHANGE LLC	1,198,100	$802.73
032 F013001	22:OFFICE BUSINESS	379	FORE ST	ELEVEN EXCHANGE LLC	1,026,700	$687.89
032 F014001	21:RETAIL SERVICES	1	EXCHANGE ST	ELEVEN EXCHANGE LLC	830,600	$556.50
032 G001001	22:OFFICE BUSINESS	396	CONGRESS ST	PO SQUARE BUILDING LLC	15,661,500	$10,493.21
032 G002001	27:MULTI-USE COMMERCIAL	201	FEDERAL ST	REDFERN DOWNTOWN LLC	24,232,800	$16,235.98
032 H001001	22:OFFICE BUSINESS	110	EXCHANGE ST	ONETEN EXCHANGE LLC	1,803,300	$1,208.21
032 H002001	21:RETAIL SERVICES	106	EXCHANGE ST	RICH BUILDING LLC	951,000	$637.17
032 H003001	22:OFFICE BUSINESS	102	EXCHANGE ST	PALACCI JOSEPH	1,088,800	$729.50
032 H004001	56:GOVERNMENTAL	15	TEMPLE ST	CITY OF PORTLAND	-00	$0.00
032 H005001	56:GOVERNMENTAL	1	TEMPLE ST	CITY OF PORTLAND	-00	$0.00
032 H005002	22:OFFICE BUSINESS	1	TEMPLE ST	11 TEMPLE MHR LLC	3,157,900	$2,115.79
032 H006001	22:OFFICE BUSINESS	92	EXCHANGE ST	MAINESCAPE PROPERTIES LLC	1,043,100	$698.88

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
032 H007001	27:MULTI-USE COMMERCIAL	88	EXCHANGE ST	RIVENDELL REAL ESTATE LLC	1,437,000	$962.79
032 H008001	22:OFFICE BUSINESS	80	EXCHANGE ST	80 EXCHANGE LLC	3,118,000	$2,089.06
032 H009001	58:LAND BANKS	70	EXCHANGE ST	CITY OF PORTLAND	-00	$0.00
032 H016001	20:COMMERCIAL CONDOS	183	MIDDLE ST	Q STREET REAL ESTATE	796,800	$533.86
032 H016002	20:COMMERCIAL CONDOS	183	MIDDLE ST	Q STREET REAL ESTATE	872,800	$584.78
032 H016003	20:COMMERCIAL CONDOS	183	MIDDLE ST	Q STREET REAL ESTATE THIRD	872,800	$584.78
032 H01604A	20:COMMERCIAL CONDOS	183	MIDDLE ST	ITM REALTY II LLC	287,900	$192.89
032 H01604B	20:COMMERCIAL CONDOS	183	MIDDLE ST	ITM REALTY II LLC	325,900	$218.35
032 H022001	22:OFFICE BUSINESS	193	MIDDLE ST	SAVI REALTY LLC	4,495,000	$3,011.65
032 I001001	22:OFFICE BUSINESS	178	MIDDLE ST	FRESNEL LLC	2,693,400	$1,804.58
032 I002001	21:RETAIL SERVICES	52	EXCHANGE ST	OLD PORT ARMS LLC	3,103,500	$2,079.35
032 I006001	20:COMMERCIAL CONDOS	50	EXCHANGE ST	SANTANA LLC	392,600	$263.04
032 I006002	20:COMMERCIAL CONDOS	50	EXCHANGE ST	FIFTY EXCHANGE LLC	391,900	$262.57
032 I006003	20:COMMERCIAL CONDOS	50	EXCHANGE ST	FIFTY EXCHANGE LLC	130,000	$87.10
032 I006004	20:COMMERCIAL CONDOS	50	EXCHANGE ST	FIFTY EXCHANGE LLC	130,900	$87.70
032 I006005	20:COMMERCIAL CONDOS	50	EXCHANGE ST	FIFTY EXCHANGE LLC	131,500	$88.11
032 I006006	20:COMMERCIAL CONDOS	50	EXCHANGE ST	FIFTY EXCHANGE LLC	132,000	$88.44
032 I007001	27:MULTI-USE COMMERCIAL	0	CANAL PLAZA	COW PLAZA 1 LLC	605,900	$405.95
032 I008001	21:RETAIL SERVICES	44	EXCHANGE ST	COW EXCHANGE LLC	2,706,400	$1,813.29
032 I010001	21:RETAIL SERVICES	34	EXCHANGE ST	PALACCI SION &	1,296,300	$868.52
032 I011001	21:RETAIL SERVICES	30	EXCHANGE ST	30 EXCHANGE STREET LLC	1,160,400	$777.47
032 I012100	20:COMMERCIAL CONDOS	10	EXCHANGE ST	10 EXCHANGE PROPERTIES LLC	1,921,600	$1,287.47
032 I012200	20:COMMERCIAL CONDOS	10	EXCHANGE ST	10 EXCHANGE PROPERTIES LLC	1,360,200	$911.33
032 I012301	10:CONDOMINIUMS	10	EXCHANGE ST	FUEGEN STACY &	321,500	$215.41

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
032 I012302	10:CONDOMINIUMS	10	EXCHANGE ST	CURRAN JENNIFER A	306,000	$205.02
032 I012303	10:CONDOMINIUMS	10	EXCHANGE ST	CULPOVICH ANDREW J &	202,300	$135.54
032 I012304	10:CONDOMINIUMS	10	EXCHANGE ST	RICH CURTIS P &	310,000	$207.70
032 I012305	10:CONDOMINIUMS	10	EXCHANGE ST	DRISCOLL ROBERT E &	254,700	$170.65
032 I012306	10:CONDOMINIUMS	10	EXCHANGE ST	EASTON THORA	297,700	$199.46
032 I012307	10:CONDOMINIUMS	10	EXCHANGE ST	MJK LLC	267,100	$178.96
032 I012308	10:CONDOMINIUMS	10	EXCHANGE ST	EVANS SHERI CHRISTIENNE	320,700	$214.87
032 I012309	10:CONDOMINIUMS	10	EXCHANGE ST	SHEPHERD THOMAS A &	300,000	$201.00
032 I012310	10:CONDOMINIUMS	10	EXCHANGE ST	ECHM REALTY LLC	329,100	$220.50
032 I012311	10:CONDOMINIUMS	10	EXCHANGE ST	CAMPBELL COLLEEN S &	205,900	$137.95
032 I012312	10:CONDOMINIUMS	10	EXCHANGE ST	LOMAC SABIN	344,000	$230.48
032 I012313	10:CONDOMINIUMS	10	EXCHANGE ST	HANSON CARL F	276,600	$185.32
032 I012314	10:CONDOMINIUMS	10	EXCHANGE ST	GORDON ABIGAIL	287,000	$192.29
032 I012401	10:CONDOMINIUMS	10	EXCHANGE ST	MOON HILL PROPERTY MANAGEMENT LLC	316,800	$212.26
032 I012402	10:CONDOMINIUMS	10	EXCHANGE ST	ARDAIOLO MICHAEL PALMA &	353,300	$236.71
032 I012404	10:CONDOMINIUMS	10	EXCHANGE ST	BURNS THOMAS	364,800	$244.42
032 I012405	10:CONDOMINIUMS	10	EXCHANGE ST	DOYLE KEVIN F &	249,600	$167.23
032 I012406	10:CONDOMINIUMS	10	EXCHANGE ST	BROWN BRETT &	381,500	$255.61
032 I012407	10:CONDOMINIUMS	10	EXCHANGE ST	GILMORE RICHARD S JR &	330,300	$221.30
032 I012408	10:CONDOMINIUMS	10	EXCHANGE ST	WALTERS BRETT D &	301,700	$202.14
032 I012409	10:CONDOMINIUMS	10	EXCHANGE ST	SAHA DEBASMITA &	351,700	$235.64
032 I012410	10:CONDOMINIUMS	10	EXCHANGE ST	THOMAS ALISA G &	365,200	$244.68
032 I012411	10:CONDOMINIUMS	10	EXCHANGE ST	SPANNAUS MICHAELA LILY	338,600	$226.86
032 I012412	10:CONDOMINIUMS	10	EXCHANGE ST	URBANEK NICHOLAS P	259,500	$173.87

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
032 I012413	10:CONDOMINIUMS	10	EXCHANGE ST	WHEELWRIGHT HENRY J TRUSTEE	317,200	$212.52
032 I012414	10:CONDOMINIUMS	10	EXCHANGE ST	DEPALMA CHRISTOPHER R &	290,500	$194.64
032 I018001	21:RETAIL SERVICES	395	FORE ST	395 FORE STREET LLC	1,491,100	$999.04
032 I021001	21:RETAIL SERVICES	188	MIDDLE ST	COW PLAZA 4 LLC	4,907,500	$3,288.03
032 I022001	21:RETAIL SERVICES	184	MIDDLE ST	ABATSOBE LLC	779,200	$522.06
032 I023001	22:OFFICE BUSINESS	3	CANAL PLAZA	COW PLAZA 3 LLC	11,805,100	$7,909.42
032 I033001	22:OFFICE BUSINESS	2	CANAL PLAZA	COW PLAZA 2 LLC	7,318,600	$4,903.46
032 I036001	22:OFFICE BUSINESS	1	CANAL PLAZA	COW PLAZA 1 LLC	24,122,300	$16,161.94
032 I039001	33:TRANSPORTATION	40	UNION ST	CENTRAL MAINE POWER CO	1,490,600	$998.70
032 I040001	25:PARKING LOTS	44	EXCHANGE ST	KOWTOWER LLC	451,800	$302.71
032 I041001	27:MULTI-USE COMMERCIAL	425	FORE ST	COW PLAZA GARAGE LLC	12,300,000	$8,241.00
032 I042001	23:HOTEL & MOTEL	433	FORE ST	COW PLAZA HOTEL LLC	29,811,400	$19,973.64
032 I043001	25:PARKING LOTS	45	UNION ST	COW PLAZA 1 LLC	108,700	$72.83
032 J001001	21:RETAIL SERVICES	386	FORE ST	386 FORE STREET LLC	1,734,200	$1,161.91
032 J002001	21:RETAIL SERVICES	392	FORE ST	BEER GUYS LLC	1,504,400	$1,007.95
032 J004001	20:COMMERCIAL CONDOS	396	FORE ST	BEER GUYS LLC	477,200	$319.72
032 J004002	20:COMMERCIAL CONDOS	396	FORE ST	BEER GUYS LLC	284,300	$190.48
032 J004003	10:CONDOMINIUMS	396	FORE ST	BEER GUYS LLC	356,700	$238.99
032 J00400B	20:COMMERCIAL CONDOS	396	FORE ST	BEER GUYS LLC	267,600	$179.29
032 J005001	20:COMMERCIAL CONDOS	398	FORE ST	FORE STREET PARTNERSHIP	883,000	$591.61
032 J005002	20:COMMERCIAL CONDOS	398	FORE ST	FORE STREET PROPERTIES	706,400	$473.29
032 J005003	20:COMMERCIAL CONDOS	398	FORE ST	INGALLS ROGER E	371,200	$248.70
032 J005004	20:COMMERCIAL CONDOS	398	FORE ST	INGALLS ROGER E	371,200	$248.70
032 K001001	22:OFFICE BUSINESS	2	MONUMENT SQ	800 NORTHERN CORP	22,515,900	$15,085.65

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
032 K012001	22:OFFICE BUSINESS	1	MONUMENT SQ	FINARD MURRAY W TR	24,500,800	$16,415.54
032 L001001	56:GOVERNMENTAL	234	FEDERAL ST W	CITY OF PORTLAND	-00	$0.00
032 L002001	22:OFFICE BUSINESS	1	CITY CTR	ONE CITY CENTER ASSOCIATES LLC	42,589,800	$28,535.17
032 N009001	21:RETAIL SERVICES	414	FORE ST	GOULD COMPANY LLC	948,900	$635.76
032 N010001	21:RETAIL SERVICES	416	FORE ST	416 FORE STREET HOLDINGS LLC	1,512,100	$1,013.11
032 N011001	21:RETAIL SERVICES	422	FORE ST	HARDING RICHARD B ETAL	683,800	$458.15
032 N012001	21:RETAIL SERVICES	424	FORE ST	SOLETSKY LIMITED LIABILITY CO	1,290,700	$864.77
032 P001001	22:OFFICE BUSINESS	2	CITY CTR	TWO CITY CENTER LLC	4,291,700	$2,875.44
032 P003001	21:RETAIL SERVICES	4	CITY CTR	WIRELESS PARTNERS II LLC ETAL	2,379,800	$1,594.47
032 P004001	20:COMMERCIAL CONDOS	6	CITY CTR	SIX CITY CENTER LLC	2,966,200	$1,987.35
032 P004002	20:COMMERCIAL CONDOS	6	CITY CTR	H & A PROPERTY GROUP LLC	611,900	$409.97
032 P005001	56:GOVERNMENTAL	0	SPRING ST ARTERIAL	CITY OF PORTLAND	-00	$0.00
032 P017001	22:OFFICE BUSINESS	10	CITY CTR	MINA BUILDING LLC	1,135,000	$760.45
032 R001001	21:RETAIL SERVICES	428	FORE ST	428 FORE STREET LLC	1,256,800	$842.06
032 R003001	21:RETAIL SERVICES	432	FORE ST	TERRAPIN PROPERTIES LLC	757,000	$507.19
032 R004001	21:RETAIL SERVICES	434	FORE ST	TERRAPIN PROPERTIES LLC	715,200	$479.18
032 R007001	21:RETAIL SERVICES	436	FORE ST	FORE STREET PARTNERS LLC	2,309,500	$1,547.37
032 R008001	21:RETAIL SERVICES	446	FORE ST	ORANGE CRUSH LLC	2,036,600	$1,364.52
032 S001001	21:RETAIL SERVICES	366	FORE ST	CF MARINERS LLC	3,765,400	$2,522.82
032 S003001	21:RETAIL SERVICES	7	MOULTON ST	7-9 MOULTON LLC	642,100	$430.21
032 S004001	21:RETAIL SERVICES	161	COMMERCIAL ST	161 COMMERCIAL STREET LLC	2,445,400	$1,638.42
032 S005001	22:OFFICE BUSINESS	5	MOULTON ST	MOULTON STREET REALTY LLC	3,719,000	$2,491.73
032 T004001	21:RETAIL SERVICES	4	MOULTON ST	ADRIENNE-JANE INCORPORATED	5,031,800	$3,371.31
032 U003001	25:PARKING LOTS	185	COMMERCIAL ST	185 COMMERCIAL STREET LLC	432,100	$289.51

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
032 U004001	22:OFFICE BUSINESS	1	DANA ST	ONE DANA LLC	1,892,500	$1,267.98
032 U005001	21:RETAIL SERVICES	7	DANA ST	TRANSMAINE	1,040,900	$697.40
032 V001001	21:RETAIL SERVICES	10	DANA ST	IVY HOLDINGS LLC	2,111,800	$1,414.91
032 V002001	21:RETAIL SERVICES	205	COMMERCIAL ST	LANDFALL LLC	829,200	$555.56
032 V004001	22:OFFICE BUSINESS	211	COMMERCIAL ST	GRANITE FACE LLC	3,353,400	$2,246.78
032 V005001	22:OFFICE BUSINESS	217	COMMERCIAL ST	CHASE BLOCK LLC	5,531,000	$3,705.77
032 V008001	24:WHOLESALE	225	COMMERCIAL ST	225 COMMERCIAL ST ASSOC INC	3,062,300	$2,051.74
032 V012001	22:OFFICE BUSINESS	1	UNION ST	237 COMMERCIAL STREET LLC	2,613,100	$1,750.78
032 V014001	21:RETAIL SERVICES	50	WHARF ST	DEERING AVE ASSOCIATES INC &	1,315,300	$881.25
032 V015001	24:WHOLESALE	42	WHARF ST	DEERING AVE ASSOCIATES INC &	767,100	$513.96
032 V016001	21:RETAIL SERVICES	34	WHARF ST	IVY HOLDINGS LLC	747,900	$501.09
037 A001001	33:TRANSPORTATION	55	FOREST AVE	NORTHERN NEW ENGLAND	18,460,700	$12,368.67
037 A002001	17:21 PLUS FAMILY	45	FOREST AVE	REDFERN 45 LLC	4,538,400	$3,040.73
037 A009001	17:21 PLUS FAMILY	104	OAK ST	PARK STREET PROPERTY LLC	2,429,200	$1,627.56
037 A011001	22:OFFICE BUSINESS	92	OAK ST	84 OAK STREET LLC	500,200	$335.13
037 A012001	22:OFFICE BUSINESS	39	FOREST AVE	39 LLC	3,947,800	$2,645.03
037 A022001	21:RETAIL SERVICES	25	FOREST AVE	PORTLAND STAGE COMPANY	1,655,200	$1,108.98
037 A023001	25:PARKING LOTS	84	OAK ST	84 OAK STREET LLC	582,500	$390.28
037 A033001	25:PARKING LOTS	11	FOREST AVE	PACHIOS BROTHERS I LLC &	746,200	$499.95
037 A035001	17:21 PLUS FAMILY	72	OAK ST	AVESTA OAK STREET LP	3,333,700	$2,233.58
037 A038001	21:RETAIL SERVICES	565	CONGRESS ST	PACHIOS BROTHERS I LLC &	3,436,900	$2,302.72
037 A042001	27:MULTI-USE COMMERCIAL	559	CONGRESS ST	HER LLC	633,100	$424.18
037 A043001	21:RETAIL SERVICES	555	CONGRESS ST	CORRYMORE ZELLERTON LLC	556,400	$372.79
037 A044001	21:RETAIL SERVICES	553	CONGRESS ST	ROCCO HOLDINGS LLC	1,316,300	$881.92

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
037 A045001	21:RETAIL SERVICES	575	CONGRESS ST	571 ENTERPRISES LLC	747,500	$500.83
037 A046001	22:OFFICE BUSINESS	7	FOREST AVE	LOA PROPERTY LLC	710,100	$475.77
037 B001001	22:OFFICE BUSINESS	380	CUMBERLAND AVE	SWEETWATER PARTNERS LLC	3,518,300	$2,357.26
037 B013001	25:PARKING LOTS	95	OAK ST	NORTHERN NEW ENGLAND	375,100	$251.32
037 B014001	55:LITERARY & SCIENTIFIC	15	SHEPLEY ST	MAINE COLLEGE OF ART	-00	$0.00
037 B015001	17:21 PLUS FAMILY	11	SHEPLEY ST	11 SHEPLEY STREET	5,233,100	$3,506.18
037 C001001	25:PARKING LOTS	0	SHEPLEY ST	CITY OAK LLC	574,400	$384.85
037 C004001	25:PARKING LOTS	0	SHEPLEY ST	CITY OAK LLC	364,600	$244.28
037 C006001	17:21 PLUS FAMILY	18	CASCO ST	SHEPLEY LLC	6,187,100	$4,145.36
037 C008001	25:PARKING LOTS	83	OAK ST	HEGA REALTY LLC	576,800	$386.46
037 C010001	22:OFFICE BUSINESS	16	CASCO ST	SHEEPDOG LLC	952,700	$638.31
037 C014100	20:COMMERCIAL CONDOS	531	CONGRESS ST	HEGA REALTY LLC	3,402,200	$2,279.47
037 C014200	20:COMMERCIAL CONDOS	531	CONGRESS ST	HEGA REALTY LLC	3,648,400	$2,444.43
037 C014300	20:COMMERCIAL CONDOS	531	CONGRESS ST	HEGA REALTY LLC	2,211,000	$1,481.37
037 C014400	20:COMMERCIAL CONDOS	531	CONGRESS ST	HEGA REALTY LLC	2,065,900	$1,384.15
037 C014501	10:CONDOMINIUMS	531	CONGRESS ST	WILLIAMS DEBORAH J &	600,400	$402.27
037 C014502	10:CONDOMINIUMS	531	CONGRESS ST	HEGA REALTY LLC	519,000	$347.73
037 C014503	10:CONDOMINIUMS	531	CONGRESS ST	SHOREY LINDA J &	696,500	$466.66
037 C014504	10:CONDOMINIUMS	531	CONGRESS ST	HEGA REALTY LLC	933,900	$625.71
037 C014505	10:CONDOMINIUMS	531	CONGRESS ST	WALBRIDGE HOYT &	898,200	$601.79
037 C014506	10:CONDOMINIUMS	531	CONGRESS ST	HEGA REALTY LLC	653,900	$438.11
037 C014507	10:CONDOMINIUMS	531	CONGRESS ST	HEGA REALTY LLC	582,400	$390.21
037 C014508	10:CONDOMINIUMS	531	CONGRESS ST	HEGA REALTY LLC	755,600	$506.25
037 C014509	10:CONDOMINIUMS	531	CONGRESS ST	HEGA REALTY LLC	487,600	$326.69

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
037 C014510	10:CONDOMINIUMS	531	CONGRESS ST	PIETSCH BRENDAN	612,800	$410.58
037 C016001	21:RETAIL SERVICES	551	CONGRESS ST	BENTLEY BUILDING LLC	1,631,400	$1,093.04
037 C017006	10:CONDOMINIUMS	547	CONGRESS ST	PALMER ANDREW H TRUSTEE	637,100	$426.86
037 C01701A	20:COMMERCIAL CONDOS	547	CONGRESS ST	R & J 545 PARTNERS LLC	356,400	$238.79
037 C01701B	20:COMMERCIAL CONDOS	547	CONGRESS ST	R & J 545 PARTNERS LLC	371,000	$248.57
037 C01701C	20:COMMERCIAL CONDOS	547	CONGRESS ST	R & J 545 PARTNERS LLC	397,300	$266.19
037 C01702A	10:CONDOMINIUMS	547	CONGRESS ST	HENAULT DOUGLAS S &	247,400	$165.76
037 C01702B	10:CONDOMINIUMS	547	CONGRESS ST	SCULLY JOHN M	206,800	$138.56
037 C01702C	10:CONDOMINIUMS	547	CONGRESS ST	FRIEL MATTHEW R	233,100	$156.18
037 C01702D	10:CONDOMINIUMS	547	CONGRESS ST	WHEELER-BERTA FRANCES H TRUSTEE	262,000	$175.54
037 C01702E	10:CONDOMINIUMS	547	CONGRESS ST	SCHREIBER REBECCA ANN	236,400	$158.39
037 C01703A	10:CONDOMINIUMS	547	CONGRESS ST	YANG DAVID I	282,200	$189.07
037 C01703B	10:CONDOMINIUMS	547	CONGRESS ST	BEISEL NICOLA KAY	302,800	$202.88
037 C01703C	10:CONDOMINIUMS	547	CONGRESS ST	PACKARD JEFFREY G &	318,300	$213.26
037 C01704A	10:CONDOMINIUMS	547	CONGRESS ST	FITZPATRICK SUSAN E	274,000	$183.58
037 C01704B	10:CONDOMINIUMS	547	CONGRESS ST	GRANO ROBERT C TRUSTEE	263,900	$176.81
037 C01704C	10:CONDOMINIUMS	547	CONGRESS ST	TYSON BRUCE &	369,200	$247.36
037 C01705A	10:CONDOMINIUMS	547	CONGRESS ST	HENRY MICHAEL T &	526,800	$352.96
037 C01705B	10:CONDOMINIUMS	547	CONGRESS ST	PALMER ANDREW H TRUSTEE	290,200	$194.43
037 D001001	21:RETAIL SERVICES	45	CASCO ST	FORTY FIVE CASCO STREET LLC	1,646,700	$1,103.29
037 D002001	22:OFFICE BUSINESS	511	CONGRESS ST	OCEAN GATE LLC	13,540,000	$9,071.80
037 D003001	27:MULTI-USE COMMERCIAL	360	CUMBERLAND AVE	STARK INDUSTRIES LLC	951,800	$637.71
037 D004001	27:MULTI-USE COMMERCIAL	48	BROWN ST	OCEAN GATE LLC	6,500,000	$4,355.00
037 D007001	17:21 PLUS FAMILY	37	CASCO ST	AMBASSADOR LLC	9,893,500	$6,628.65

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
037 D023001	54:BENEVOLENT & CHARITABLE	15	CASCO ST	EQUALITY COMMUNITY CENTER	-00	$0.00
037 D024001	21:RETAIL SERVICES	519	CONGRESS ST	MAINE CHARITABLE MECHANIC	1,189,900	$797.23
037 E001001	58:LAND BANKS	595	CONGRESS ST	CITY OF PORTLAND	-00	$0.00
037 E002001	20:COMMERCIAL CONDOS	585	CONGRESS ST	HAMMOND HEIRS LLC	263,800	$176.75
037 E002002	20:COMMERCIAL CONDOS	585	CONGRESS ST	HAMMOND HEIRS LLC	272,200	$182.37
037 E002003	20:COMMERCIAL CONDOS	585	CONGRESS ST	PAUL'S BOUTIQUE LLC	1,080,900	$724.20
037 E002004	20:COMMERCIAL CONDOS	585	CONGRESS ST	VERDANT REALTY I LLC &	1,341,500	$898.81
037 E003001	27:MULTI-USE COMMERCIAL	10	CONGRESS SQ	PLAZA ASSOCIATES AT CONGRESS	19,409,300	$13,004.23
037 E004001	25:PARKING LOTS	28	FOREST AVE	PLAZA ASSOCIATES AT CONGRESS	347,300	$232.69
037 E005001	40:VACANT LAND	32	FOREST AVE	RB PORTLAND LLC	353,700	$236.98
037 E005002	25:PARKING LOTS	32	FOREST AVE	PLAZA ASSOCIATES AT CONGRESS	312,300	$209.24
037 E006001	20:COMMERCIAL CONDOS	173	HIGH ST	420 CUMBERLAND AVE LLC	1,117,700	$748.86
037 E006002	20:COMMERCIAL CONDOS	173	HIGH ST	420 CUMBERLAND AVE LLC	417,400	$279.66
037 E006003	20:COMMERCIAL CONDOS	173	HIGH ST	420 CUMBERLAND AVE LLC	956,100	$640.59
037 E006004	20:COMMERCIAL CONDOS	173	HIGH ST	LUDWIG ROBERT C	1,163,200	$779.34
037 E006005	20:COMMERCIAL CONDOS	173	HIGH ST	CAPITAL AREA PROPERTIES LLC	439,600	$294.53
037 E006006	20:COMMERCIAL CONDOS	173	HIGH ST	METHODIST SOCIETY OF	456,400	$305.79
037 E006007	20:COMMERCIAL CONDOS	173	HIGH ST	177 HIGH LLC	669,000	$448.23
037 E006008	20:COMMERCIAL CONDOS	173	HIGH ST	6 EAST OXFORD ST LLC	338,600	$226.86
037 E006009	20:COMMERCIAL CONDOS	173	HIGH ST	181 HIGH STREET LLC	18,500,000	$12,395.00
037 E006010	10:CONDOMINIUMS	173	HIGH ST	CML LLC	28,500	$19.10
037 E006011	10:CONDOMINIUMS	173	HIGH ST	CML LLC	28,500	$19.10
037 E006012	10:CONDOMINIUMS	173	HIGH ST	CML LLC	28,500	$19.10
037 E006013	10:CONDOMINIUMS	173	HIGH ST	CML LLC	28,500	$19.10

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
037 E006014	10:CONDOMINIUMS	173	HIGH ST	CML LLC	28,500	$19.10
037 E006015	10:CONDOMINIUMS	173	HIGH ST	CML LLC	28,500	$19.10
037 E006016	10:CONDOMINIUMS	173	HIGH ST	CML LLC	28,500	$19.10
037 E006017	10:CONDOMINIUMS	173	HIGH ST	CML LLC	28,500	$19.10
037 E006018	10:CONDOMINIUMS	173	HIGH ST	CML LLC	28,500	$19.10
037 E006019	10:CONDOMINIUMS	173	HIGH ST	CML LLC	28,500	$19.10
037 E006020	10:CONDOMINIUMS	173	HIGH ST	420 CUMBERLAND AVE LLC	28,500	$19.10
037 E006021	10:CONDOMINIUMS	173	HIGH ST	420 CUMBERLAND AVE LLC	28,500	$19.10
037 E006022	10:CONDOMINIUMS	173	HIGH ST	420 CUMBERLAND AVE LLC	28,500	$19.10
037 E006023	10:CONDOMINIUMS	173	HIGH ST	420 CUMBERLAND AVE LLC	28,500	$19.10
037 E006024	10:CONDOMINIUMS	173	HIGH ST	420 CUMBERLAND AVE LLC	28,500	$19.10
037 E006025	10:CONDOMINIUMS	173	HIGH ST	CAPITAL AREA PROPERTIES LLC	28,500	$19.10
037 E006026	10:CONDOMINIUMS	173	HIGH ST	CAPITAL AREA PROPERTIES LLC	28,500	$19.10
037 E006027	10:CONDOMINIUMS	173	HIGH ST	LUDWIG ROBERT C &	28,500	$19.10
037 E006028	10:CONDOMINIUMS	173	HIGH ST	LUDWIG ROBERT C &	28,500	$19.10
037 E006029	10:CONDOMINIUMS	173	HIGH ST	LUDWIG ROBERT C &	28,500	$19.10
037 E006030	10:CONDOMINIUMS	173	HIGH ST	LUDWIG ROBERT C &	28,500	$19.10
037 E006031	10:CONDOMINIUMS	173	HIGH ST	420 CUMBERLAND AVE LLC	28,500	$19.10
037 E006032	10:CONDOMINIUMS	173	HIGH ST	420 CUMBERLAND AVE LLC	28,500	$19.10
037 E006033	10:CONDOMINIUMS	173	HIGH ST	420 CUMBERLAND AVE LLC	28,500	$19.10
037 E006034	10:CONDOMINIUMS	173	HIGH ST	420 CUMBERLAND AVE LLC	28,500	$19.10
037 E006035	10:CONDOMINIUMS	173	HIGH ST	420 CUMBERLAND AVE LLC	28,500	$19.10
037 E006036	10:CONDOMINIUMS	173	HIGH ST	LUDWIG ROBERT C	28,500	$19.10
037 E006037	10:CONDOMINIUMS	173	HIGH ST	LUDWIG ROBERT C	28,500	$19.10

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
037 E006038	10:CONDOMINIUMS	173	HIGH ST	420 CUMBERLAND AVE LLC	28,500	$19.10
037 E006039	10:CONDOMINIUMS	173	HIGH ST	177 HIGH LLC	28,500	$19.10
037 E006040	10:CONDOMINIUMS	173	HIGH ST	177 HIGH LLC	28,500	$19.10
037 E006041	10:CONDOMINIUMS	173	HIGH ST	LUDWIG ROBERT C &	28,500	$19.10
037 E006042	10:CONDOMINIUMS	173	HIGH ST	LUDWIG ROBERT C &	28,500	$19.10
037 E007001	23:HOTEL & MOTEL	157	HIGH ST	RB PORTLAND LLC	56,649,300	$37,955.03
037 F002001	27:MULTI-USE COMMERCIAL	45	BROWN ST	BROWN TOWER LLC	3,335,800	$2,234.99
037 F005001	27:MULTI-USE COMMERCIAL	28	PREBLE ST	EARL APARTMENTS LLC	7,075,600	$4,740.65
037 F007001	22:OFFICE BUSINESS	24	PREBLE ST	PREBLE STREET ACQUISITIONS LLC	2,132,900	$1,429.04
037 F009001	32:WAREHOUSE & STORAGE	338	CUMBERLAND AVE	CADC PORTLAND 340 LLC	3,681,900	$2,466.87
037 F012001	55:LITERARY & SCIENTIFIC	41	BROWN ST	MHS INC	-00	$0.00
037 F014001	54:BENEVOLENT & CHARITABLE	483	CONGRESS ST	MAINE HISTORICAL SOCIETY	-00	$0.00
037 F017001	55:LITERARY & SCIENTIFIC	489	CONGRESS ST	MHS INC	-00	$0.00
037 F020001	54:BENEVOLENT & CHARITABLE	38	PREBLE ST	PREBLE STREET	-00	$0.00
037 F022001	27:MULTI-USE COMMERCIAL	477	CONGRESS ST	TT MAINE VENTURE LLC	11,490,000	$7,698.30
037 G001001	21:RETAIL SERVICES	594	CONGRESS ST	HIGH POINT REALTY LLC	1,293,600	$866.71
037 G004001	21:RETAIL SERVICES	582	CONGRESS ST	582-584 CONGRESS STREET LLC	762,400	$510.81
037 G005001	21:RETAIL SERVICES	580	CONGRESS ST	BBB INC	1,138,100	$762.53
037 G006001	27:MULTI-USE COMMERCIAL	578	CONGRESS ST	578 CONGRESS LLC	438,300	$293.66
037 G007001	27:MULTI-USE COMMERCIAL	576	CONGRESS ST	576 CONGRESS LLC	420,600	$281.80
037 G008001	27:MULTI-USE COMMERCIAL	574	CONGRESS ST	576 CONGRESS LLC	449,100	$300.90
037 G009001	22:OFFICE BUSINESS	570	CONGRESS ST	PRIDE RALPH H TRUSTEE	712,900	$477.64
037 G010001	27:MULTI-USE COMMERCIAL	133	FREE ST	HUBBARD'S APTS INC	1,085,300	$727.15
037 G012001	21:RETAIL SERVICES	584	CONGRESS ST	582-584 CONGRESS STREET LLC	405,500	$271.69

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
037 G014001	22:OFFICE BUSINESS	562	CONGRESS ST	TERBAX REALTY INC	7,947,200	$5,324.62
037 H001001	27:MULTI-USE COMMERCIAL	550	CONGRESS ST	550 CONGRESS STREET LLC	1,015,800	$680.59
037 H002001	55:LITERARY & SCIENTIFIC	540	CONGRESS ST	MAINE COLLEGE OF ART	-00	$0.00
037 H002002	20:COMMERCIAL CONDOS	540	CONGRESS ST	540 CONGRESS STREET LLC	2,795,600	$1,873.05
037 H002003	10:CONDOMINIUMS	540	CONGRESS ST	540 CONGRESS STREET LLC	259,400	$173.80
037 H002004	10:CONDOMINIUMS	540	CONGRESS ST	540 CONGRESS STREET LLC	264,500	$177.22
037 H002005	10:CONDOMINIUMS	540	CONGRESS ST	540 CONGRESS STREET LLC	259,400	$173.80
037 H002006	10:CONDOMINIUMS	540	CONGRESS ST	540 CONGRESS STREET LLC	290,300	$194.50
037 H005001	54:BENEVOLENT & CHARITABLE	536	CONGRESS ST	SPACE GALLERY	-00	$0.00
037 H005003	20:COMMERCIAL CONDOS	536	CONGRESS ST	SPACE GALLERY	785,400	$526.22
037 H006001	55:LITERARY & SCIENTIFIC	522	CONGRESS ST	MAINE COLLEGE OF ART	-00	$0.00
037 H009001	21:RETAIL SERVICES	516	CONGRESS ST	PACHIOS BROTHERS II LLC	1,634,400	$1,095.05
037 H010001	21:RETAIL SERVICES	510	CONGRESS ST	CENTER CITY PLAZA ASSOC	4,126,700	$2,764.89
037 H011001	20:COMMERCIAL CONDOS	500	CONGRESS ST	MATERIAL OBJECTS	491,800	$329.51
037 H011002	20:COMMERCIAL CONDOS	500	CONGRESS ST	500 CONGRESS TOP FLOOR LLC	357,500	$239.53
037 H013001	21:RETAIL SERVICES	504	CONGRESS ST	KAPLAN 504 LLC	1,528,400	$1,024.03
037 H014001	20:COMMERCIAL CONDOS	51	OAK ST	MAINE COLLEGE OF ART	318,000	$213.06
037 H014002	55:LITERARY & SCIENTIFIC	51	OAK ST	MAINE COLLEGE OF ART	-00	$0.00
037 H014003	20:COMMERCIAL CONDOS	51	OAK ST	MAINE COLLEGE OF ART	319,000	$213.73
037 H014004	55:LITERARY & SCIENTIFIC	51	OAK ST	MAINE COLLEGE OF ART	-00	$0.00
037 H014005	20:COMMERCIAL CONDOS	51	OAK ST	MAINE COLLEGE OF ART	217,800	$145.93
037 H025001	21:RETAIL SERVICES	57	OAK ST	NEKOIE BAHMAN &	316,800	$212.26
037 I001001	21:RETAIL SERVICES	498	CONGRESS ST	498 CONGRESS LLC	1,690,900	$1,132.90
037 I002101	20:COMMERCIAL CONDOS	490	CONGRESS ST	GRACE LLC	647,800	$434.03

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
037 I002102	20:COMMERCIAL CONDOS	492	CONGRESS ST	DJ HOLDINGS LLC	512,000	$343.04
037 I002103	20:COMMERCIAL CONDOS	15	BROWN ST	THE DOROTHEA &	239,500	$160.47
037 I002104	10:CONDOMINIUMS	15	BROWN ST	O'SULLIVAN MICHAEL &	651,500	$436.51
037 I002105	10:CONDOMINIUMS	15	BROWN ST	ADLER JANICE B	617,600	$413.79
037 I002201	10:CONDOMINIUMS	15	BROWN ST	PYE JOHN F &	371,500	$248.91
037 I002202	10:CONDOMINIUMS	15	BROWN ST	SAUCEDO CHRISTIAN MANUEL	426,400	$285.69
037 I002203	10:CONDOMINIUMS	15	BROWN ST	CARUSO PHILIP &	497,500	$333.33
037 I002204	10:CONDOMINIUMS	15	BROWN ST	SINGER JASON &	416,500	$279.06
037 I002205	10:CONDOMINIUMS	15	BROWN ST	207 INVESTS I LLC	406,800	$272.56
037 I002206	10:CONDOMINIUMS	15	BROWN ST	MCILVAIN ELIZABETH S TRUSTEE	320,400	$214.67
037 I002207	10:CONDOMINIUMS	15	BROWN ST	SOULE GEORGE &	236,600	$158.52
037 I002208	10:CONDOMINIUMS	15	BROWN ST	DOCTOROFF MARK G	454,100	$304.25
037 I002301	10:CONDOMINIUMS	15	BROWN ST	BERZON TODD S	438,400	$293.73
037 I002302	10:CONDOMINIUMS	15	BROWN ST	ANDREOLI HELEN L	423,400	$283.68
037 I002303	10:CONDOMINIUMS	15	BROWN ST	BAUMAN PATRICIA J TRUSTEE	499,400	$334.60
037 I002304	10:CONDOMINIUMS	15	BROWN ST	MOORE BRIAN D	443,000	$296.81
037 I002305	10:CONDOMINIUMS	15	BROWN ST	COFFIN KATHLEEN M	354,600	$237.58
037 I002306	10:CONDOMINIUMS	15	BROWN ST	HUNT RYAN ETAL	406,500	$272.36
037 I002307	10:CONDOMINIUMS	15	BROWN ST	DOCTOROFF MARK G	442,100	$296.21
037 I002401	10:CONDOMINIUMS	15	BROWN ST	ANDONE PROPERTIES LLC	537,100	$359.86
037 I002402	10:CONDOMINIUMS	15	BROWN ST	JONES RUSSELL J	540,800	$362.34
037 I002403	10:CONDOMINIUMS	15	BROWN ST	QUADRI SYED M &	579,900	$388.53
037 I002404	10:CONDOMINIUMS	15	BROWN ST	RICCI MICHAEL &	536,600	$359.52
037 I002405	10:CONDOMINIUMS	15	BROWN ST	MARCUS PETER H TRUSTEE &	479,900	$321.53

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
037 I002406	10:CONDOMINIUMS	15	BROWN ST	SANTORO DAVID M	506,400	$339.29
037 I003001	21:RETAIL SERVICES	482	CONGRESS ST	CENTER CONGRESS LLC	5,677,800	$3,804.13
037 I004001	22:OFFICE BUSINESS	480	CONGRESS ST	ASHBY TEAM LLC	2,250,900	$1,508.10
037 I005001	27:MULTI-USE COMMERCIAL	486	CONGRESS ST	BARTHE DONNA	607,700	$407.16
037 I00701A	20:COMMERCIAL CONDOS	11	BROWN ST	PHELPS CRAIG REAL	806,200	$540.15
037 I00702A	10:CONDOMINIUMS	9	BROWN ST	WADDELL CHRISTOPHER &	391,800	$262.51
037 I00702B	10:CONDOMINIUMS	9	BROWN ST	BUKER MAILE E	514,100	$344.45
037 I00703A	10:CONDOMINIUMS	9	BROWN ST	COYLE MICHAEL	677,100	$453.66
037 I00704A	10:CONDOMINIUMS	9	BROWN ST	THORNDIKE WILLIAM N JR &	841,700	$563.94
037 I009001	25:PARKING LOTS	59	FREE ST	JBG & H ASSOCIATES	887,700	$594.76
037 I012001	25:PARKING LOTS	104	CENTER ST	CENTER CONGRESS LLC	734,300	$491.98
038 A001001	20:COMMERCIAL CONDOS	10	FREE ST	JBG&H ASSOCIATES	4,140,500	$2,774.14
038 A001002	20:COMMERCIAL CONDOS	10	FREE ST	BROWN J B & SONS	2,150,300	$1,440.70
038 A005001	22:OFFICE BUSINESS	22	FREE ST	BROWN J B & SONS	4,293,000	$2,876.31
038 B001001	20:COMMERCIAL CONDOS	1	PORTLAND SQ	NORTH RIVER IV LLC	29,724,300	$19,915.28
038 B001007	20:COMMERCIAL CONDOS	1	PORTLAND SQ	PS ONE REALTY LLC	18,566,400	$12,439.49
038 B002001	22:OFFICE BUSINESS	2	PORTLAND SQ	NORTH RIVER IV LLC	34,048,300	$22,812.36
038 B003001	25:PARKING LOTS	481	FORE ST	NORTH RIVER IV LLC	5,103,400	$3,419.28
038 C008001	56:GOVERNMENTAL	28	COTTON ST	CITY OF PORTLAND	-00	$0.00
038 C009001	25:PARKING LOTS	24	COTTON ST	CASCO VIEW HOLDINGS III LLC	1,459,000	$977.53
038 C012001	27:MULTI-USE COMMERCIAL	8	COTTON ST	CASCO VIEW HOLDINGS III LLC	2,630,900	$1,762.70
038 C030001	21:RETAIL SERVICES	59	CENTER ST	CASCO VIEW HOLDINGS III LLC	687,200	$460.42
038 D015001	56:GOVERNMENTAL	82	FREE ST	CUMBERLAND COUNTY MAINE	-00	$0.00
038 E009105	20:COMMERCIAL CONDOS	70	CENTER ST	105 STAPLES SCHOOL LLC	375,000	$251.25

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
038 E009106	20:COMMERCIAL CONDOS	70	CENTER ST	APPLE REAL ESTATE	342,900	$229.74
038 E009204	20:COMMERCIAL CONDOS	70	CENTER ST	70 CENTER LLC	372,300	$249.44
038 E009205	20:COMMERCIAL CONDOS	70	CENTER ST	70 CENTER LLC	387,000	$259.29
038 E009304	20:COMMERCIAL CONDOS	70	CENTER ST	EAST COAST CONSTRUCTION AND	390,100	$261.37
038 E009305	20:COMMERCIAL CONDOS	70	CENTER ST	MCKERSIE FAMILY LLC	388,200	$260.09
038 E009401	20:COMMERCIAL CONDOS	70	CENTER ST	ALDER RUN DEVELOPMENT	673,900	$451.51
038 E009G07	20:COMMERCIAL CONDOS	70	CENTER ST	70 CENTER STREET BASEMENT LLC	353,800	$237.05
038 E009G08	20:COMMERCIAL CONDOS	70	CENTER ST	MAINE BUSINESS SERVICES INC	347,600	$232.89
038 E010001	20:COMMERCIAL CONDOS	17	SOUTH ST	LEVINE ROBERT A &	228,900	$153.36
038 E010002	20:COMMERCIAL CONDOS	17	SOUTH ST	SOUTH STREET PARTNERS 2 LLC	228,900	$153.36
038 E010003	20:COMMERCIAL CONDOS	17	SOUTH ST	PRESTIGE WORLD-WIDE	371,200	$248.70
038 E012001	21:RETAIL SERVICES	52	CENTER ST	PICTURE ISLAND INC	683,300	$457.81
038 E019001	21:RETAIL SERVICES	1	PLEASANT ST	ZENITH OPERATING GROUP LLC	1,669,000	$1,118.23
038 E020001	27:MULTI-USE COMMERCIAL	7	PLEASANT ST	7-19 PLEASANT STREET LLC	783,100	$524.68
038 E021001	25:PARKING LOTS	9	PLEASANT ST	7-19 PLEASANT STREET LLC	156,800	$105.06
038 E022001	25:PARKING LOTS	9	PLEASANT ST	7-19 PLEASANT STREET LLC	22,800	$15.28
038 E023001	27:MULTI-USE COMMERCIAL	15	PLEASANT ST	7-19 PLEASANT STREET LLC	1,506,700	$1,009.49
038 E024001	27:MULTI-USE COMMERCIAL	21	PLEASANT ST	ANADILYA PROPERTIES LLC	1,190,500	$797.64
038 E025001	13:THREE FAMILY	11	SOUTH ST	AMORY JONATHAN &	858,500	$575.20
038 E026001	12:TWO FAMILY	9	SOUTH ST	HANSON ANJA-BRITT &	831,800	$557.31
038 E027001	27:MULTI-USE COMMERCIAL	5	SOUTH ST	FIVE SOUTH STREET LLC	729,000	$488.43
038 E029001	27:MULTI-USE COMMERCIAL	19	SOUTH ST	19 SOUTH STREET DEVELOPMENT LLC	1,535,200	$1,028.58
038 E030001	25:PARKING LOTS	58	CENTER ST	STEELE DANIEL L	984,700	$659.75
038 F004001	24:WHOLESALE	241	COMMERCIAL ST	SLM PROPERTIES INC	3,049,400	$2,043.10

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
038 F006001	22:OFFICE BUSINESS	245	COMMERCIAL ST	CASCO VIEW HOLDINGS LLC	6,931,500	$4,644.11
038 F008001	22:OFFICE BUSINESS	470	FORE ST	DICTAR ASSOCIATES II	2,958,500	$1,982.20
038 F009001	23:HOTEL & MOTEL	468	FORE ST	HARBOR PLAZA ASSOCIATES II	25,990,300	$17,413.50
038 F009002	22:OFFICE BUSINESS	468	FORE ST	DICTAR ASSOCIATES II	5,400,000	$3,618.00
038 F019001	22:OFFICE BUSINESS	19	CROSS ST	CASCO VIEW HOLDINGS II LLC	8,755,900	$5,866.45
038 G001001	25:PARKING LOTS	486	FORE ST	NORTH RIVER IV LLC	4,151,800	$2,781.71
038 G00202A	10:CONDOMINIUMS	269	COMMERCIAL ST	GOSSELIN EUGENE D &	244,100	$163.55
038 G00202B	10:CONDOMINIUMS	269	COMMERCIAL ST	POE MAXWELL	248,200	$166.29
038 G00202C	10:CONDOMINIUMS	269	COMMERCIAL ST	SCHNEIDER PAUL	244,500	$163.82
038 G00202D	10:CONDOMINIUMS	269	COMMERCIAL ST	CUMMING JEAN S &	258,400	$173.13
038 G00202E	10:CONDOMINIUMS	269	COMMERCIAL ST	DEVILLIER JACQUES K	227,100	$152.16
038 G00202F	10:CONDOMINIUMS	269	COMMERCIAL ST	MCKENZIE ANNE-MARIE &	265,000	$177.55
038 G00203A	10:CONDOMINIUMS	269	COMMERCIAL ST	SHULTZ RICHARD H &	253,600	$169.91
038 G00203B	10:CONDOMINIUMS	269	COMMERCIAL ST	RICE LEE PRISCILLA TRUSTEE	241,900	$162.07
038 G00203C	10:CONDOMINIUMS	269	COMMERCIAL ST	NORCHI CHARLES H	271,100	$181.64
038 G00203D	10:CONDOMINIUMS	269	COMMERCIAL ST	DODGE MEREDITH	252,700	$169.31
038 G00203E	10:CONDOMINIUMS	269	COMMERCIAL ST	CONKLIN HENRY C	254,900	$170.78
038 G00203F	10:CONDOMINIUMS	269	COMMERCIAL ST	TUCKER HAROLD W III	258,700	$173.33
038 G00204A	10:CONDOMINIUMS	269	COMMERCIAL ST	ROUSSEAU GREGORY MICHEL	254,000	$170.18
038 G00204B	10:CONDOMINIUMS	269	COMMERCIAL ST	269 COMMERCIAL LLC	268,800	$180.10
038 G00204C	10:CONDOMINIUMS	269	COMMERCIAL ST	GIOBBI ARCHIE &	336,800	$225.66
038 G00204D	10:CONDOMINIUMS	269	COMMERCIAL ST	KIMBLE ELLEN SUE	230,800	$154.64
038 G00204E	10:CONDOMINIUMS	269	COMMERCIAL ST	LOWRY KATE	255,200	$170.98
038 G00204F	10:CONDOMINIUMS	269	COMMERCIAL ST	WONG ROCKET &	241,900	$162.07

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
038 G00205A	10:CONDOMINIUMS	269	COMMERCIAL ST	BERG ERIC O JR TRUSTEE	285,600	$191.35
038 G00205B	10:CONDOMINIUMS	269	COMMERCIAL ST	GLENNON THOMAS J	309,700	$207.50
038 G00205C	10:CONDOMINIUMS	269	COMMERCIAL ST	CALDWELL ROBERT A	277,100	$185.66
038 G00205D	10:CONDOMINIUMS	269	COMMERCIAL ST	MULLAHY CHRISTINE &	315,800	$211.59
038 G00205E	10:CONDOMINIUMS	269	COMMERCIAL ST	FLAHERTY CHRISTOPHER F	308,500	$206.70
038 G00205F	10:CONDOMINIUMS	269	COMMERCIAL ST	FOSTER ANTHONY W	269,500	$180.57
038 G002267	20:COMMERCIAL CONDOS	269	COMMERCIAL ST	TEEDUCFRATAY LLC	671,800	$450.11
038 G002271	20:COMMERCIAL CONDOS	269	COMMERCIAL ST	JKC LLC	604,700	$405.15
038 G005001	23:HOTEL & MOTEL	9	CENTER ST	FATHOM CC LLC	37,475,500	$25,108.59
038 I001001	27:MULTI-USE COMMERCIAL	28	FREE ST	40 FREE LLC	10,102,200	$6,768.47
038 I003001	25:PARKING LOTS	15	SPRING ST	BROWN J B & SONS	1,783,900	$1,195.21
038 I018001	21:RETAIL SERVICES	46	FREE ST	BROWN J B & SONS	4,542,400	$3,043.41
039 A001001	21:RETAIL SERVICES	626	CONGRESS ST	PARK WONBAE &	1,844,400	$1,235.75
039 A002001	21:RETAIL SERVICES	622	CONGRESS ST	WAYNE ENTERPISES LLC	2,298,400	$1,539.93
039 A005001	21:RETAIL SERVICES	616	CONGRESS ST	614 CONGRESS STREET LLC	2,113,000	$1,415.71
039 A006001	25:PARKING LOTS	143	PARK ST	614 CONGRESS STREET LLC	154,500	$103.52
039 A007001	25:PARKING LOTS	612	CONGRESS ST	RICE GEOFFREY I	108,100	$72.43
039 A008001	21:RETAIL SERVICES	610	CONGRESS ST	19 SOUTH STREET LLC	735,600	$492.85
039 A009001	21:RETAIL SERVICES	608	CONGRESS ST	19 SOUTH STREET LLC	732,400	$490.71
039 A010001	21:RETAIL SERVICES	606	CONGRESS ST	602 CONGRESS LLC	623,100	$417.48
039 A011001	25:PARKING LOTS	141	PARK ST	WAYNE ENTERPRISES LLC	272,800	$182.78
039 A013001	22:OFFICE BUSINESS	600	CONGRESS ST	602 CONGRESS LLC	2,909,500	$1,949.37
039 A016001	40:VACANT LAND	122	HIGH ST	TEGNA EAST COAST	139,100	$93.20
039 A016002	25:PARKING LOTS	122	HIGH ST	PACIFIC AND SOUTHERN LLC	1,349,600	$904.23

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
039 A017001	22:OFFICE BUSINESS	128	HIGH ST	TEGNA EAST COAST	4,173,000	$2,795.91
039 A027001	26:PRIVATE CLUBS	116	HIGH ST	CUMBERLAND CLUB	3,745,400	$2,509.42
039 A028001	04:BED & BREAKFAST	135	SPRING ST	THE WREN LLC	1,202,000	$805.34
039 A029001	27:MULTI-USE COMMERCIAL	133	SPRING ST	STADLER CECILE	652,000	$436.84
039 A030001	27:MULTI-USE COMMERCIAL	131	SPRING ST	NOUVEAU-NE LLC	570,600	$382.30
039 A031001	27:MULTI-USE COMMERCIAL	129	SPRING ST	129 SPRING STREET LLC	678,900	$454.86
039 A032001	25:PARKING LOTS	127	SPRING ST	CUMBERLAND CLUB	325,600	$218.15
039 A035001	27:MULTI-USE COMMERCIAL	110	HIGH ST	SOUTH 504 LLC	578,700	$387.73
039 A037001	21:RETAIL SERVICES	106	HIGH ST	M2BM LLC	1,041,200	$697.60
039 A038001	21:RETAIL SERVICES	612	CONGRESS ST	BLUE BAY LLC	768,500	$514.90
039 B001001	55:LITERARY & SCIENTIFIC	97	SPRING ST	PORTLAND MUSEUM OF ART	-00	$0.00
039 B003001	55:LITERARY & SCIENTIFIC	142	FREE ST	PORTLAND MUSEUM OF ART	-00	$0.00
039 B004001	25:PARKING LOTS	130	FREE ST	MAINEHEALTH	1,447,600	$969.89
039 B007001	21:RETAIL SERVICES	128	FREE ST	MAINEHEALTH	590,200	$395.43
039 B008001	25:PARKING LOTS	120	FREE ST	MAINEHEALTH	1,145,200	$767.28
039 B011001	20:COMMERCIAL CONDOS	44	OAK ST	EVERYTHING LLC	921,200	$617.20
039 B011002	20:COMMERCIAL CONDOS	44	OAK ST	EVERYTHING LLC	497,000	$332.99
039 B011003	20:COMMERCIAL CONDOS	44	OAK ST	44 OAK UNIT THREE LLC	486,900	$326.22
039 B011004	10:CONDOMINIUMS	44	OAK ST	KEON MICHAEL P	1,030,400	$690.37
039 B013001	55:LITERARY & SCIENTIFIC	148	FREE ST	PORTLAND MUSEUM OF ART	-00	$0.00
039 B015001	55:LITERARY & SCIENTIFIC	87	SPRING ST	PORTLAND MUSEUM OF ART	-00	$0.00
039 C001002	54:BENEVOLENT & CHARITABLE	110	FREE ST	MAINEHEALTH	-00	$0.00
039 C00101A	54:BENEVOLENT & CHARITABLE	110	FREE ST	MAINEHEALTH	-00	$0.00
039 C00101B	20:COMMERCIAL CONDOS	110	FREE ST	MAINEHEALTH	1,428,700	$957.23

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
039 C00101C	20:COMMERCIAL CONDOS	110	FREE ST	MAINEHEALTH	2,019,400	$1,353.00
039 C0010GB	54:BENEVOLENT & CHARITABLE	110	FREE ST	MAINEHEALTH	-00	$0.00
039 C0010GC	54:BENEVOLENT & CHARITABLE	110	FREE ST	MAINEHEALTH	-00	$0.00
039 C001301	54:BENEVOLENT & CHARITABLE	110	FREE ST	MAINEHEALTH	-00	$0.00
039 C001302	54:BENEVOLENT & CHARITABLE	110	FREE ST	MAINEHEALTH	-00	$0.00
039 C001GA1	54:BENEVOLENT & CHARITABLE	110	FREE ST	MAINEHEALTH	-00	$0.00
039 C001GA2	54:BENEVOLENT & CHARITABLE	110	FREE ST	MAINEHEALTH	-00	$0.00
039 C002001	56:GOVERNMENTAL	0	FREE ST	CITY OF PORTLAND	-00	$0.00
039 D005001	56:GOVERNMENTAL	98	HIGH ST	CITY OF PORTLAND	-00	$0.00
039 E001001	56:GOVERNMENTAL	94	SPRING ST ARTERIAL	CITY OF PORTLAND	-00	$0.00
039 E008001	22:OFFICE BUSINESS	93	HIGH ST	SAFFORD HOUSE LLC	1,092,900	$732.24
039 E009001	54:BENEVOLENT & CHARITABLE	87	HIGH ST	ST ELIZABETH'S ROMAN	-00	$0.00
039 E010001	23:HOTEL & MOTEL	88	SPRING ST	LAFAYETTE PORTLAND LLC	22,546,500	$15,106.16
039 F001001	25:PARKING LOTS	40	SPRING ST ARTERIAL	LAFAYETTE PORTLAND LLC	7,953,500	$5,328.85
039 F013001	32:WAREHOUSE & STORAGE	59	PLEASANT ST	BAKERY LIMITED LIABILITY CO	2,121,300	$1,421.27
039 F017001	12:TWO FAMILY	22	SOUTH ST	LOMBARDI BRIAN D	592,400	$396.91
039 F018001	12:TWO FAMILY	20	SOUTH ST	SCHMIDT REMINGTON O	415,900	$278.65
039 F019001	11:SINGLE FAMILY	18	SOUTH ST	LEWIS CLARENCE MICHAEL &	619,300	$414.93
039 F020001	12:TWO FAMILY	14	SOUTH ST	MCLAUGHLIN KATHERINE A TRUSTEE	619,900	$415.33
039 F021001	25:PARKING LOTS	10	SOUTH ST	BROWN J B & SONS	27,500	$18.43
039 F022001	10:CONDOMINIUMS	37	PLEASANT ST	SWEENEY HILARY &	337,100	$225.86
039 F022002	10:CONDOMINIUMS	37	PLEASANT ST	WEATHERFORD CLAUDINE &	334,700	$224.25
039 F022003	10:CONDOMINIUMS	37	PLEASANT ST	WATSON MICHAEL P &	337,100	$225.86
039 F022004	10:CONDOMINIUMS	37	PLEASANT ST	HOLT MYRA FUJIMOTO TRUSTEE	334,700	$224.25

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
039 F022005	10:CONDOMINIUMS	37	PLEASANT ST	COMEAU PETER W &	337,100	$225.86
039 F022006	10:CONDOMINIUMS	37	PLEASANT ST	HAAS JOHN E &	334,700	$224.25
039 F023001	20:COMMERCIAL CONDOS	35	PLEASANT ST	35 PLEASANT ST LLC	299,500	$200.67
039 F023002	10:CONDOMINIUMS	35	PLEASANT ST	REITER LAUREN J &	801,300	$536.87
039 F025001	58:LAND BANKS	24	SOUTH ST	CITY OF PORTLAND	-00	$0.00
039 F026001	40:VACANT LAND	22	SOUTH ST	LOMBARDI DEBRA &	70,100	$46.97
040 A001001	16:11 TO 20 FAMILY	79	HIGH ST	AVESTA INGRAHAM HOUSE LLC	1,039,300	$696.33
040 A002001	14:FOUR FAMILY	98	PLEASANT ST	O'SULLIVAN PATRICIA &	905,200	$606.48
040 A003001	12:TWO FAMILY	92	PLEASANT ST	MCLARNON STEPHEN R JR &	725,400	$486.02
040 A004001	15:5 TO 10 FAMILY	88	PLEASANT ST	C M SCRIBNER & CO LIMITED	1,366,900	$915.82
040 A005001	25:PARKING LOTS	76	PLEASANT ST	LAFAYETTE PORTLAND LLC	423,200	$283.54
040 A008001	25:PARKING LOTS	74	PLEASANT ST	BROWN J B & SONS	100,900	$67.60
040 A009001	14:FOUR FAMILY	68	PLEASANT ST	SCHWARTZ DONNA L	915,400	$613.32
040 A010001	27:MULTI-USE COMMERCIAL	54	MAPLE ST	AXE CAP LLC	558,200	$373.99
040 A011001	11:SINGLE FAMILY	67	HIGH ST	BOURNE KATHERINE L &	732,600	$490.84
040 A013001	17:21 PLUS FAMILY	53	DANFORTH ST	53 DANFORTH STREET LP	5,255,000	$3,520.85
040 A014001	11:SINGLE FAMILY	52	MAPLE ST	ADLER BRENT	514,400	$344.65
040 A015001	15:5 TO 10 FAMILY	65	HIGH ST	BRICKLIGHT PROPERTIES LLC	1,107,600	$742.09
040 A016001	17:21 PLUS FAMILY	81	DANFORTH ST	DANFORTH ON HIGH LP	3,379,900	$2,264.53
040 A017001	15:5 TO 10 FAMILY	77	DANFORTH ST	EAST DANFORTH LLC	1,044,300	$699.68
040 A018001	15:5 TO 10 FAMILY	75	DANFORTH ST	EAST DANFORTH LLC	987,300	$661.49
040 A019001	15:5 TO 10 FAMILY	71	DANFORTH ST	EAST DANFORTH LLC	1,230,300	$824.30
040 A022001	15:5 TO 10 FAMILY	67	DANFORTH ST	EAST DANFORTH LLC	1,101,400	$737.94
040 A024001	15:5 TO 10 FAMILY	63	DANFORTH ST	EAST DANFORTH LLC	721,000	$483.07

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
040 A027001	11:SINGLE FAMILY	50	MAPLE ST	BRIGHAM JORDAN &	598,000	$400.66
040 A028001	25:PARKING LOTS	46	MAPLE ST	BROWN J B & SONS	96,100	$64.39
040 A030001	16:11 TO 20 FAMILY	69	HIGH ST	BRICKLIGHT PROPERTIES LLC	1,301,300	$871.87
040 B001001	25:PARKING LOTS	55	MAPLE ST	BAKERY LIMITED LIABILITY CO	119,200	$79.86
040 B002001	25:PARKING LOTS	58	PLEASANT ST	BROWN J B & SONS	89,200	$59.76
040 B003001	13:THREE FAMILY	54	PLEASANT ST	JR SAPPERSTEIN HOLDINGS LLC	795,000	$532.65
040 B004001	27:MULTI-USE COMMERCIAL	44	PLEASANT ST	44 PLEASANT STREET LLC	1,528,400	$1,024.03
040 B006001	11:SINGLE FAMILY	40	PLEASANT ST	SPERRY ELISABETH &	972,600	$651.64
040 B007001	27:MULTI-USE COMMERCIAL	23	DANFORTH ST	SCHWARTZ DONNA L	682,100	$457.01
040 B008001	10:CONDOMINIUMS	32	PLEASANT ST	JOSEPH JOEY P	312,800	$209.58
040 B008002	10:CONDOMINIUMS	32	PLEASANT ST	BROME CHRISTINE	327,300	$219.29
040 B008003	10:CONDOMINIUMS	32	PLEASANT ST	CARLEY TESS &	475,000	$318.25
040 B009001	10:CONDOMINIUMS	30	PLEASANT ST	LEVANDOSKI THERESE M	312,000	$209.04
040 B009002	10:CONDOMINIUMS	30	PLEASANT ST	HANSON JUNE ANDREA	325,900	$218.35
040 B009003	10:CONDOMINIUMS	30	PLEASANT ST	HOULE RONALD J &	400,800	$268.54
040 B010001	12:TWO FAMILY	20	PLEASANT ST	WEST ERIK MARK	553,300	$370.71
040 B012001	22:OFFICE BUSINESS	18	PLEASANT ST	18 PLEASANT ST ASSOC	250,500	$167.84
040 B013001	11:SINGLE FAMILY	14	PLEASANT ST	GIOBBI CARLO A JR &	638,700	$427.93
040 B015001	25:PARKING LOTS	10	PLEASANT ST	GIOBBI CARLO A JR &	43,100	$28.88
040 B017001	21:RETAIL SERVICES	4	PLEASANT ST	SANTE LLC	114,300	$76.58
040 B018001	40:VACANT LAND	51	MAPLE ST	BRIGHAM JORDAN &	16,100	$10.79
040 B020001	21:RETAIL SERVICES	35	DANFORTH ST	TOBEY LINDA W	689,100	$461.70
040 B021001	13:THREE FAMILY	33	DANFORTH ST	FOX STEPHEN H	574,600	$384.98
040 B022001	40:VACANT LAND	29	DANFORTH ST	SCHAIR-CARDONA ERICA &	298,000	$199.66

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
040 B023001	25:PARKING LOTS	13	DANFORTH ST	WRIGHT-RYAN REAL ESTATE LLC	200,800	$134.54
040 B028001	21:RETAIL SERVICES	1	DANFORTH ST	SANTE LLC	652,500	$437.18
040 B032001	21:RETAIL SERVICES	45	DANFORTH ST	CIGRI & DENG PROPERTIES LLC	506,200	$339.15
040 B033001	10:CONDOMINIUMS	56	PLEASANT ST	O'BRIEN KAYLYN SHAY	339,000	$227.13
040 B033002	10:CONDOMINIUMS	56	PLEASANT ST	MARCOUX VANESSA L &	374,800	$251.12
040 B033003	10:CONDOMINIUMS	56	PLEASANT ST	RUNNING SALLY	358,300	$240.06
040 C001001	16:11 TO 20 FAMILY	51	HIGH ST	GILLIS PETER J	1,374,800	$921.12
040 C002001	15:5 TO 10 FAMILY	78	DANFORTH ST	WEST COMPANY	1,124,800	$753.62
040 C005001	20:COMMERCIAL CONDOS	101	YORK ST	BROWN J B & SONS	2,962,000	$1,984.54
040 C005201	10:CONDOMINIUMS	25	HIGH ST	VEALE PATRICK J &	482,400	$323.21
040 C005202	10:CONDOMINIUMS	25	HIGH ST	ESCHBACH KELLY S &	340,500	$228.14
040 C005203	10:CONDOMINIUMS	25	HIGH ST	KLEINLERER MICHAL FREDA	465,200	$311.68
040 C005204	10:CONDOMINIUMS	25	HIGH ST	PARK KYUNG SAM	389,800	$261.17
040 C005206	10:CONDOMINIUMS	25	HIGH ST	MYSA RENTALS LLC	341,800	$229.01
040 C005207	10:CONDOMINIUMS	25	HIGH ST	CARRAHER DARIN L	337,900	$226.39
040 C005208	10:CONDOMINIUMS	25	HIGH ST	LAGHAEI FARID &	452,200	$302.97
040 C005209	10:CONDOMINIUMS	25	HIGH ST	GATOS PAMELA &	452,200	$302.97
040 C005210	10:CONDOMINIUMS	25	HIGH ST	HEYMAN ADAM &	458,200	$306.99
040 C005211	10:CONDOMINIUMS	25	HIGH ST	LIEBERMAN KYLE A ETAL JTS	457,300	$306.39
040 C005212	10:CONDOMINIUMS	25	HIGH ST	WEATHERILL CAROLINE AVERY	432,300	$289.64
040 C005213	10:CONDOMINIUMS	25	HIGH ST	PRICE JASON LLOYD &	432,300	$289.64
040 C005214	10:CONDOMINIUMS	25	HIGH ST	DIRECTOR STEVEN &	457,300	$306.39
040 C005215	10:CONDOMINIUMS	25	HIGH ST	CUSHMAN ROBIN MARI TRUSTEE	512,800	$343.58
040 C005216	10:CONDOMINIUMS	25	HIGH ST	CHADBOURNE DENNIS S	458,700	$307.33

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
040 C005301	10:CONDOMINIUMS	25	HIGH ST	LYONS THOMAS W &	457,400	$306.46
040 C005302	10:CONDOMINIUMS	25	HIGH ST	HARROW DAVID	340,500	$228.14
040 C005303	10:CONDOMINIUMS	25	HIGH ST	SMITH TEALE &	465,200	$311.68
040 C005304	10:CONDOMINIUMS	25	HIGH ST	BROWN LAUREN HINSON &	389,800	$261.17
040 C005305	10:CONDOMINIUMS	25	HIGH ST	DETER AMY &	471,200	$315.70
040 C005306	10:CONDOMINIUMS	25	HIGH ST	LACOGNATA STUART A	341,800	$229.01
040 C005307	10:CONDOMINIUMS	25	HIGH ST	GRIFFIN ALEXANDER &	337,900	$226.39
040 C005308	10:CONDOMINIUMS	25	HIGH ST	MARTINEZ DANIEL M &	452,200	$302.97
040 C005309	10:CONDOMINIUMS	25	HIGH ST	ADLER SUSAN	427,200	$286.22
040 C005310	10:CONDOMINIUMS	25	HIGH ST	MORRIS AARON	433,200	$290.24
040 C005311	10:CONDOMINIUMS	25	HIGH ST	LAMPNER GLENNA H &	457,300	$306.39
040 C005312	10:CONDOMINIUMS	25	HIGH ST	DICKERSON NORVIN KENNEDY IV	457,300	$306.39
040 C005313	10:CONDOMINIUMS	25	HIGH ST	GRIDLEY GUY G	457,300	$306.39
040 C005314	10:CONDOMINIUMS	25	HIGH ST	PROFESSIONAL PROPERTIES LLC	457,300	$306.39
040 C005315	10:CONDOMINIUMS	25	HIGH ST	INKOULOVA POLINA &	512,800	$343.58
040 C005316	10:CONDOMINIUMS	25	HIGH ST	MILLER DEREK	433,700	$290.58
040 C005401	10:CONDOMINIUMS	25	HIGH ST	KEELING MATTHEW R &	481,600	$322.67
040 C005402	10:CONDOMINIUMS	25	HIGH ST	TAMASHIRO KASEY-KALEI	357,500	$239.53
040 C005403	10:CONDOMINIUMS	25	HIGH ST	WOON ASHLEY HARDI	488,400	$327.23
040 C005404	10:CONDOMINIUMS	25	HIGH ST	MORSE KRISTY M	384,300	$257.48
040 C005405	10:CONDOMINIUMS	25	HIGH ST	CHEUNG PATRICIA K	494,800	$331.52
040 C005406	10:CONDOMINIUMS	25	HIGH ST	SKACEL LAURA E	358,900	$240.46
040 C005407	10:CONDOMINIUMS	25	HIGH ST	SHELLEY W KIRBY &	329,800	$220.97
040 C005408	10:CONDOMINIUMS	25	HIGH ST	BAZINET JAYDE &	474,800	$318.12

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
040 C005409	10:CONDOMINIUMS	25	HIGH ST	PIASIO GEOFF B	474,800	$318.12
040 C005410	10:CONDOMINIUMS	25	HIGH ST	SADLER CLIFFORD H &	456,100	$305.59
040 C005411	10:CONDOMINIUMS	25	HIGH ST	SCHAFER MORGAN &	480,200	$321.73
040 C005412	10:CONDOMINIUMS	25	HIGH ST	KRONENBERG MARIANNE L &	480,200	$321.73
040 C005413	10:CONDOMINIUMS	25	HIGH ST	DORNEMAN PENELOPE LEE &	480,200	$321.73
040 C005414	10:CONDOMINIUMS	25	HIGH ST	MANSOURI ROZHIN YOUSEFVAND	480,200	$321.73
040 C005415	10:CONDOMINIUMS	25	HIGH ST	REILLY KATHLEEN E	539,700	$361.60
040 C005416	10:CONDOMINIUMS	25	HIGH ST	ROSS NATHAN T &	481,600	$322.67
040 C005501	10:CONDOMINIUMS	25	HIGH ST	CRAWFORD MARK &	554,800	$371.72
040 C005502	10:CONDOMINIUMS	25	HIGH ST	JOHNSTON EDWARD R &	391,500	$262.31
040 C005503	10:CONDOMINIUMS	25	HIGH ST	BERRY RICHARD A	534,900	$358.38
040 C005504	10:CONDOMINIUMS	25	HIGH ST	FREEDMAN PAUL R TRUSTEE	448,300	$300.36
040 C005505	10:CONDOMINIUMS	25	HIGH ST	HIGH QUALITY RENTALS LLC	541,900	$363.07
040 C005506	10:CONDOMINIUMS	25	HIGH ST	MARSDEN DAVID &	393,000	$263.31
040 C005507	10:CONDOMINIUMS	25	HIGH ST	LADAN LUKA	388,500	$260.30
040 C005508	10:CONDOMINIUMS	25	HIGH ST	CARTER DONALD D JR &	495,000	$331.65
040 C005509	10:CONDOMINIUMS	25	HIGH ST	BROWN SARA J HUTCHINSON &	520,000	$348.40
040 C005510	10:CONDOMINIUMS	25	HIGH ST	LARLEE BRENT A &	502,000	$336.34
040 C005511	10:CONDOMINIUMS	25	HIGH ST	OSTERGAARD LLC	526,000	$352.42
040 C005512	10:CONDOMINIUMS	25	HIGH ST	DANIELSEN KERRY E	526,000	$352.42
040 C005513	10:CONDOMINIUMS	25	HIGH ST	CONRAD ERIC &	526,000	$352.42
040 C005514	10:CONDOMINIUMS	25	HIGH ST	SHAW DAVID E &	526,000	$352.42
040 C005515	10:CONDOMINIUMS	25	HIGH ST	PARK MIRI	618,500	$414.40
040 C005516	10:CONDOMINIUMS	25	HIGH ST	BLOOM RYAN M ETAL JTS	527,500	$353.43

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
040 C009001	31:MANUFACTURING	50	DANFORTH ST	BROWN J B & SONS	1,234,700	$827.25
040 C014001	14:FOUR FAMILY	41	HIGH ST	SACRE LINDA &	675,000	$452.25
040 C015001	10:CONDOMINIUMS	37	HIGH ST	MYBURGH ANDREW C &	272,600	$182.64
040 C015002	10:CONDOMINIUMS	37	HIGH ST	SOLSTICE INVESTMENTS LLC	161,200	$108.00
040 C015003	10:CONDOMINIUMS	37	HIGH ST	VADLA RAVI-KUMAR	312,400	$209.31
040 C015004	10:CONDOMINIUMS	37	HIGH ST	THIS THYME AROUND LLC	216,900	$145.32
040 C016001	12:TWO FAMILY	31	HIGH ST	BERNOTAVICZ JARAD	606,400	$406.29
040 C021001	27:MULTI-USE COMMERCIAL	27	HIGH ST	BROWN J B & SONS	6,330,000	$4,241.10
040 C026001	24:WHOLESALE	75	YORK ST	YORKSHIRE LLC	1,328,500	$890.10
040 C030001	21:RETAIL SERVICES	53	YORK ST	CASTINE 53 LLC	2,133,900	$1,429.71
040 D001001	22:OFFICE BUSINESS	20	DANFORTH ST	BROWN J B & SONS	6,121,100	$4,101.14
040 D002001	22:OFFICE BUSINESS	10	DANFORTH ST	WRIGHT-RYAN REAL ESTATE LLC	1,667,900	$1,117.49
040 E001001	25:PARKING LOTS	40	YORK ST	BROWN J B & SONS	1,176,500	$788.26
040 E003001	10:CONDOMINIUMS	311	COMMERCIAL ST	SAMBATAKOS JOHN P &	537,700	$360.26
040 E003002	10:CONDOMINIUMS	311	COMMERCIAL ST	HIGONNET CAMILLE	437,900	$293.39
040 E003003	10:CONDOMINIUMS	311	COMMERCIAL ST	CUNHA GEORGE AYERS &	372,500	$249.58
040 E003004	10:CONDOMINIUMS	311	COMMERCIAL ST	KASUBA PAUL F &	541,200	$362.60
040 E003005	10:CONDOMINIUMS	311	COMMERCIAL ST	TAYLOR-CHIARELLO ROBIN	593,500	$397.65
040 E003006	10:CONDOMINIUMS	311	COMMERCIAL ST	DODGE MEREDITH A &	532,300	$356.64
040 E003007	10:CONDOMINIUMS	311	COMMERCIAL ST	KRUITHOFF CATHERINE H &	389,200	$260.76
040 E003008	10:CONDOMINIUMS	311	COMMERCIAL ST	DODGE MEREDITH A &	453,300	$303.71
040 E003009	10:CONDOMINIUMS	311	COMMERCIAL ST	KROON THOMAS J &	472,000	$316.24
040 E00300H	20:COMMERCIAL CONDOS	311	COMMERCIAL ST	JBB HOSPITALITY I LLC	31,863,200	$21,348.34
040 E00300R	20:COMMERCIAL CONDOS	311	COMMERCIAL ST	TIQA LEGACY LLC	1,315,000	$881.05

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
040 E003010	10:CONDOMINIUMS	311	COMMERCIAL ST	GRIMM KRISTY &	714,000	$478.38
040 E003011	10:CONDOMINIUMS	311	COMMERCIAL ST	CLANCY PAUL	498,500	$334.00
040 E003012	10:CONDOMINIUMS	311	COMMERCIAL ST	HOUCK THOMAS K &	532,300	$356.64
040 E003013	10:CONDOMINIUMS	311	COMMERCIAL ST	SNITE DEBORAH	425,500	$285.09
040 E003014	10:CONDOMINIUMS	311	COMMERCIAL ST	HOBBS JANNA &	513,700	$344.18
040 F009001	27:MULTI-USE COMMERCIAL	305	COMMERCIAL ST	BAXTER PLACE LLC	12,160,000	$8,147.20
040 F011001	22:OFFICE BUSINESS	14	YORK ST	BROWN J B & SONS	4,195,700	$2,811.12
041 A015001	24:WHOLESALE	260	COMMERCIAL ST	WATERFRONT MAINE BT LLC	2,270,600	$1,521.30
041 A016001	22:OFFICE BUSINESS	252	COMMERCIAL ST	WATERFRONT MAINE	22,937,700	$15,368.26
042 A001001	23:HOTEL & MOTEL	379	COMMERCIAL ST	APPLE NINE HOSPITALITY	28,784,300	$19,285.48
042 A002140	20:COMMERCIAL CONDOS	383	COMMERCIAL ST	CENTRAL STREET STUDIOS LLC	245,400	$164.42
042 A002141	20:COMMERCIAL CONDOS	383	COMMERCIAL ST	CENTRAL STREET STUDIOS LLC	128,600	$86.16
042 A002143	20:COMMERCIAL CONDOS	383	COMMERCIAL ST	DEERING PROPERTY	202,500	$135.68
042 A002144	20:COMMERCIAL CONDOS	383	COMMERCIAL ST	DEERING PROPERTY	239,500	$160.47
042 A002145	20:COMMERCIAL CONDOS	383	COMMERCIAL ST	DEERING PROPERTY	85,500	$57.29
042 A002146	20:COMMERCIAL CONDOS	383	COMMERCIAL ST	DEERING PROPERTY	1,140,000	$763.80
042 A002200	10:CONDOMINIUMS	383	COMMERCIAL ST	BRUCE ELIZABETH B	595,000	$398.65
042 A002201	10:CONDOMINIUMS	383	COMMERCIAL ST	LANDRY GAIL	362,600	$242.94
042 A002202	10:CONDOMINIUMS	383	COMMERCIAL ST	JOHNSON SANDRA W &	415,600	$278.45
042 A002203	10:CONDOMINIUMS	383	COMMERCIAL ST	ALEXANDER LORI &	408,700	$273.83
042 A002204	10:CONDOMINIUMS	383	COMMERCIAL ST	YOUNG BRADLEY S &	433,400	$290.38
042 A002300	10:CONDOMINIUMS	383	COMMERCIAL ST	STINSON MARTHA	691,800	$463.51
042 A002301	10:CONDOMINIUMS	383	COMMERCIAL ST	LASALA BETH H	739,600	$495.53
042 A002302	10:CONDOMINIUMS	383	COMMERCIAL ST	GALVIN ANDREW D &	542,400	$363.41

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
042 A002303	10:CONDOMINIUMS	383	COMMERCIAL ST	LANE RYAN S	423,900	$284.01
042 A002304	10:CONDOMINIUMS	383	COMMERCIAL ST	SKELLY ABIGAIL M &	538,300	$360.66
042 A002305	10:CONDOMINIUMS	383	COMMERCIAL ST	THOMAS KYLE	423,900	$284.01
042 A002306	10:CONDOMINIUMS	383	COMMERCIAL ST	LEE FRANK	395,400	$264.92
042 A002307	10:CONDOMINIUMS	383	COMMERCIAL ST	HURST KATHRYN NICOLE	832,800	$557.98
042 A002308	10:CONDOMINIUMS	383	COMMERCIAL ST	KAUFFMAN JENNIFER LOUISE	423,400	$283.68
042 A002309	10:CONDOMINIUMS	383	COMMERCIAL ST	CHASE MARK C TRUSTEE	621,100	$416.14
042 A002310	10:CONDOMINIUMS	383	COMMERCIAL ST	MUMME YVONNE B &	562,900	$377.14
042 A002311	10:CONDOMINIUMS	383	COMMERCIAL ST	DIRKMAAT ERIK L &	812,400	$544.31
042 A002312	10:CONDOMINIUMS	383	COMMERCIAL ST	SJY LLC	410,300	$274.90
042 A002313	10:CONDOMINIUMS	383	COMMERCIAL ST	MUNDEHENK LEIGH &	419,700	$281.20
042 A002314	10:CONDOMINIUMS	383	COMMERCIAL ST	DEVLIN ELIZABETH &	539,400	$361.40
042 A002315	10:CONDOMINIUMS	383	COMMERCIAL ST	REISS GEORGE E &	431,500	$289.11
042 A002316	10:CONDOMINIUMS	383	COMMERCIAL ST	FECHER RICHARD J &	537,300	$359.99
042 A002317	10:CONDOMINIUMS	383	COMMERCIAL ST	KENNEDY TODD M	379,500	$254.27
042 A002318	10:CONDOMINIUMS	383	COMMERCIAL ST	FAVREAU SCOTT A &	511,900	$342.97
042 A002319	10:CONDOMINIUMS	383	COMMERCIAL ST	UZEE JOHN H	666,400	$446.49
042 A002320	10:CONDOMINIUMS	383	COMMERCIAL ST	KALM HARBOUR LLC	440,800	$295.34
042 A002321	10:CONDOMINIUMS	383	COMMERCIAL ST	HALLOCK BRADLEY L &	719,600	$482.13
042 A002400	10:CONDOMINIUMS	383	COMMERCIAL ST	BRUENJES MICHAEL &	719,100	$481.80
042 A002401	10:CONDOMINIUMS	383	COMMERCIAL ST	COOK RICHARD F JR	647,800	$434.03
042 A002402	10:CONDOMINIUMS	383	COMMERCIAL ST	CARAMANDO ANTHONY N	593,000	$397.31
042 A002403	10:CONDOMINIUMS	383	COMMERCIAL ST	TIDD PAULETTE S	487,800	$326.83
042 A002404	10:CONDOMINIUMS	383	COMMERCIAL ST	EHLER MARLA G &	574,500	$384.92

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
042 A002405	10:CONDOMINIUMS	383	COMMERCIAL ST	PALADINO CHRISTINE &	435,400	$291.72
042 A002406	10:CONDOMINIUMS	383	COMMERCIAL ST	ARENSBERG LEE C TRUSTEE	435,400	$291.72
042 A002407	10:CONDOMINIUMS	383	COMMERCIAL ST	ENRIGHT SARA &	911,900	$610.97
042 A002408	10:CONDOMINIUMS	383	COMMERCIAL ST	RUGGLES PATRICIA WELLS	455,400	$305.12
042 A002409	10:CONDOMINIUMS	383	COMMERCIAL ST	HOWARD PROPERTY GROUP LLC	756,800	$507.06
042 A002410	10:CONDOMINIUMS	383	COMMERCIAL ST	HOLMES JOANNE C TRUSTEE	574,500	$384.92
042 A002411	10:CONDOMINIUMS	383	COMMERCIAL ST	TOPPER DAVID C &	892,800	$598.18
042 A002412	10:CONDOMINIUMS	383	COMMERCIAL ST	DARBY DOUGLAS M	460,900	$308.80
042 A002413	10:CONDOMINIUMS	383	COMMERCIAL ST	DERRIEY LIONEL H	468,300	$313.76
042 A002414	10:CONDOMINIUMS	383	COMMERCIAL ST	NEWMAN SUSANNE HICKS	716,600	$480.12
042 A002415	10:CONDOMINIUMS	383	COMMERCIAL ST	O'NEIL TAMATHA SARCHI	435,400	$291.72
042 A002416	10:CONDOMINIUMS	383	COMMERCIAL ST	SIMONDS MELISSA G	599,300	$401.53
042 A002417	10:CONDOMINIUMS	383	COMMERCIAL ST	CEFALO KYLE J	490,900	$328.90
042 A002419	10:CONDOMINIUMS	383	COMMERCIAL ST	PRATT CAROLYN R	647,900	$434.09
042 A002420	10:CONDOMINIUMS	383	COMMERCIAL ST	PARK DIANA L &	1,031,400	$691.04
042 A002421	10:CONDOMINIUMS	383	COMMERCIAL ST	DARBY CORINN A	783,500	$524.95
042 A002500	10:CONDOMINIUMS	383	COMMERCIAL ST	CHILDRESS JAMES WOODROW &	786,100	$526.69
042 A002501	10:CONDOMINIUMS	383	COMMERCIAL ST	HARVEY WHITNEY N	675,000	$452.25
042 A002502	10:CONDOMINIUMS	383	COMMERCIAL ST	BRIKIATIS SYLVIE &	648,800	$434.70
042 A002503	10:CONDOMINIUMS	383	COMMERCIAL ST	KOZLOWSKI BENJAMIN	540,400	$362.07
042 A002504	10:CONDOMINIUMS	383	COMMERCIAL ST	GRADY JANET M	657,400	$440.46
042 A002505	10:CONDOMINIUMS	383	COMMERCIAL ST	BIRKEL KATHERINE M &	493,300	$330.51
042 A002506	10:CONDOMINIUMS	383	COMMERCIAL ST	BOCIAN THOMAS E &	495,300	$331.85
042 A002507	10:CONDOMINIUMS	383	COMMERCIAL ST	LAFFERTY JEROME S &	966,000	$647.22

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
042 A002509	10:CONDOMINIUMS	383	COMMERCIAL ST	NIERMAN MERYL E	1,133,100	$759.18
042 A002510	10:CONDOMINIUMS	383	COMMERCIAL ST	NGUYEN DOUGLAS	603,500	$404.35
042 A002511	10:CONDOMINIUMS	383	COMMERCIAL ST	DI RE BERNADETTE	907,300	$607.89
042 A002512	10:CONDOMINIUMS	383	COMMERCIAL ST	COSTANTINO PAUL &	529,100	$354.50
042 A002513	10:CONDOMINIUMS	383	COMMERCIAL ST	ROWLINGSON JACK	514,900	$344.98
042 A002514	10:CONDOMINIUMS	383	COMMERCIAL ST	GLOVER DAWSON COLEMAN IV	724,400	$485.35
042 A002515	10:CONDOMINIUMS	383	COMMERCIAL ST	DEERING PROPERTY	493,300	$330.51
042 A002516	10:CONDOMINIUMS	383	COMMERCIAL ST	RITTENBERG RHONDA L &	650,900	$436.10
042 A002517	10:CONDOMINIUMS	383	COMMERCIAL ST	HART JESSE P	512,800	$343.58
042 A002519	10:CONDOMINIUMS	383	COMMERCIAL ST	FISH MICHAEL J &	691,100	$463.04
042 A002520	10:CONDOMINIUMS	383	COMMERCIAL ST	OTTOLINI MARY C &	1,121,800	$751.61
042 A002521	10:CONDOMINIUMS	383	COMMERCIAL ST	DAVIN CHRISTOPHER P &	862,900	$578.14
042 A002600	10:CONDOMINIUMS	383	COMMERCIAL ST	WATKINS SUZANNE	1,327,500	$889.43
042 A002601	10:CONDOMINIUMS	383	COMMERCIAL ST	WOODS STEPHEN &	1,364,300	$914.08
042 A002602	10:CONDOMINIUMS	383	COMMERCIAL ST	MCPHERSON SUSAN	719,800	$482.27
042 A002603	10:CONDOMINIUMS	383	COMMERCIAL ST	LEIBOWITZ SHELLEY	1,375,500	$921.59
042 A002604	10:CONDOMINIUMS	383	COMMERCIAL ST	ANDERSON MARK C &	911,500	$610.71
042 A002605	10:CONDOMINIUMS	383	COMMERCIAL ST	BIT OF PORTLAND LLC	706,100	$473.09
042 A002606	10:CONDOMINIUMS	383	COMMERCIAL ST	DRIZLIKH NIMROD E	606,100	$406.09
042 A002607	10:CONDOMINIUMS	383	COMMERCIAL ST	COSTELLO KARIN F &	1,080,500	$723.94
042 A002608	10:CONDOMINIUMS	383	COMMERCIAL ST	SIMON GRANT F &	588,400	$394.23
042 A002609	10:CONDOMINIUMS	383	COMMERCIAL ST	STAVISKY PETER &	1,519,300	$1,017.93
042 A002610	10:CONDOMINIUMS	383	COMMERCIAL ST	SCHEINDEL MARILYS C &	1,282,500	$859.28
042 A002611	10:CONDOMINIUMS	383	COMMERCIAL ST	HEARST JUDITH S TRUSTEE	2,114,600	$1,416.78

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
042 A002701	10:CONDOMINIUMS	383	COMMERCIAL ST	ARROW-YASKO AMY S	2,806,300	$1,880.22
042 A002702	10:CONDOMINIUMS	383	COMMERCIAL ST	WILLIAMS WAYNE COLBY &	2,109,500	$1,413.37
042 A002704	10:CONDOMINIUMS	383	COMMERCIAL ST	CAIAZZO GREG &	2,140,100	$1,433.87
042 A002705	10:CONDOMINIUMS	383	COMMERCIAL ST	FRANK MICHAEL P	1,192,800	$799.18
042 A002706	10:CONDOMINIUMS	383	COMMERCIAL ST	SNELL EUGENE BRYAN &	2,754,900	$1,845.78
042 A003001	17:21 PLUS FAMILY	387	COMMERCIAL ST	DPD LOT 3 LLC	12,773,500	$8,558.25
042 A007001	22:OFFICE BUSINESS	54	YORK ST	54 YORK LLC	2,859,300	$1,915.73
042 C001110	55:LITERARY & SCIENTIFIC	344	COMMERCIAL ST	GULF OF MAINE PROPERTIES INC	-00	$0.00
042 C001120	55:LITERARY & SCIENTIFIC	344	COMMERCIAL ST	GULF OF MAINE PROPERTIES INC	-00	$0.00
042 C001130	20:COMMERCIAL CONDOS	344	COMMERCIAL ST	GULF OF MAINE PROPERTIES INC	239,100	$160.20
042 C00114A	20:COMMERCIAL CONDOS	344	COMMERCIAL ST	GULF OF MAINE PROPERTIES INC	167,700	$112.36
042 C00114B	20:COMMERCIAL CONDOS	344	COMMERCIAL ST	GULF OF MAINE PROPERTIES INC	86,500	$57.96
042 C00114C	20:COMMERCIAL CONDOS	344	COMMERCIAL ST	GULF OF MAINE PROPERTIES INC	41,000	$27.47
042 C00114D	20:COMMERCIAL CONDOS	344	COMMERCIAL ST	GULF OF MAINE PROPERTIES INC	40,600	$27.20
042 C001150	55:LITERARY & SCIENTIFIC	344	COMMERCIAL ST	GULF OF MAINE PROPERTIES INC	-00	$0.00
042 C001160	20:COMMERCIAL CONDOS	344	COMMERCIAL ST	GULF OF MAINE PROPERTIES INC	38,500	$25.80
042 C001170	20:COMMERCIAL CONDOS	344	COMMERCIAL ST	GULF OF MAINE PROPERTIES INC	38,200	$25.59
042 C00118A	20:COMMERCIAL CONDOS	344	COMMERCIAL ST	GULF OF MAINE PROPERTIES INC	60,600	$40.60
042 C00118B	55:LITERARY & SCIENTIFIC	344	COMMERCIAL ST	GULF OF MAINE PROPERTIES INC	-00	$0.00
042 C001190	20:COMMERCIAL CONDOS	344	COMMERCIAL ST	GULF OF MAINE PROPERTIES INC	58,800	$39.40
042 C001210	55:LITERARY & SCIENTIFIC	344	COMMERCIAL ST	GULF OF MAINE PROPERTIES INC	-00	$0.00
042 C001310	55:LITERARY & SCIENTIFIC	344	COMMERCIAL ST	GULF OF MAINE PROPERTIES INC	-00	$0.00
042 C001320	55:LITERARY & SCIENTIFIC	344	COMMERCIAL ST	GULF OF MAINE PROPERTIES INC	-00	$0.00
042 C001330	55:LITERARY & SCIENTIFIC	344	COMMERCIAL ST	GULF OF MAINE PROPERTIES INC	-00	$0.00

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
042 C001CCL	55:LITERARY & SCIENTIFIC	344	COMMERCIAL ST	GULF OF MAINE PROPERTIES INC	-00	$0.00
045 A001001	27:MULTI-USE COMMERCIAL	660	CONGRESS ST	A K LONGFELLOW LLC	578,400	$387.53
045 A002001	27:MULTI-USE COMMERCIAL	656	CONGRESS ST	RICE GEOFFREY I	2,155,300	$1,444.05
045 A003001	27:MULTI-USE COMMERCIAL	638	CONGRESS ST	638 CONGRESS STREET	14,389,400	$9,640.90
045 A033001	15:5 TO 10 FAMILY	177	STATE ST	RANS LLC	968,600	$648.96
045 A034001	21:RETAIL SERVICES	664	CONGRESS ST	RANS LLC	919,900	$616.33
045 A035001	21:RETAIL SERVICES	670	CONGRESS ST	LONGFELLOW SQUARE	896,300	$600.52
046 C011001	27:MULTI-USE COMMERCIAL	675	CONGRESS ST	RITA LINDA LLC	698,500	$468.00
046 C012001	21:RETAIL SERVICES	673	CONGRESS ST	DOUKAS ANDREW J	342,500	$229.48
046 C013001	21:RETAIL SERVICES	671	CONGRESS ST	DOUKAS ANDREW J &	342,100	$229.21
046 C019001	27:MULTI-USE COMMERCIAL	667	CONGRESS ST	REDFERN LONGFELLOW LLC	31,567,000	$21,149.89
046 D008001	11:SINGLE FAMILY	15	AVON ST	WIEDERKEHR RYAN A	553,300	$370.71
046 D017001	53:RELIGIOUS	156	HIGH ST	WILLISTON-IMMANUEL UNITED CHURCH	-00	$0.00
046 D018001	21:RETAIL SERVICES	653	CONGRESS ST	RICE GEOFFREY TRUSTEE	437,500	$293.13
046 D021001	27:MULTI-USE COMMERCIAL	655	CONGRESS ST	TRELAWNY 657 LLC	14,931,300	$10,003.97
046 D022001	27:MULTI-USE COMMERCIAL	645	CONGRESS ST	GASTONIA LLC	7,816,700	$5,237.19
046 D026001	27:MULTI-USE COMMERCIAL	633	CONGRESS ST	BURNHAM ARMS LLC	5,907,100	$3,957.76
046 D027001	40:VACANT LAND	629	CONGRESS ST	BURNHAM ARMS ANNEX LLC	301,800	$202.21
046 D028001	21:RETAIL SERVICES	625	CONGRESS ST	BURNHAM ARMS ANNEX LLC	568,500	$380.90
046 D029001	22:OFFICE BUSINESS	619	CONGRESS ST	BAXTER BUILDING LLC	5,069,200	$3,396.36
046 D031001	22:OFFICE BUSINESS	142	HIGH ST	CROSTONE PORTLAND LLC	5,438,500	$3,643.80
055 E037001	27:MULTI-USE COMMERCIAL	190	STATE ST	HUCKSTER'S ROW PROPERTIES LLC	1,208,900	$809.96
055 E039001	27:MULTI-USE COMMERCIAL	188	STATE ST	LONGFELLOW SQUARE	1,701,600	$1,140.07
444 A001001	56:GOVERNMENTAL	54	COMMERCIAL ST	CITY OF PORTLAND	-00	$0.00

PARCEL ID	LAND USE	NUM	STREET	OWNER	NET ASSESSMENT	FEE @ .00067
444 A00500A	56:GOVERNMENTAL	46	COMMERCIAL ST	CITY OF PORTLAND	-00	$0.00
444 A00500B	20:COMMERCIAL CONDOS	46	COMMERCIAL ST	CASCO BAY MHR LLC	6,240,000	$4,180.80
444 A011001	58:LAND BANKS	54	COMMERCIAL ST	CITY OF PORTLAND	-00	$0.00
					1,851,107,500	**$1,240,242.03**

Memberships and Contributions Budget
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request

FY24 Expenditure Request		554,938
FY23 Expenditure Budget		777,584
$ Change	$	(222,646)
% Change:		**-28.63%**

Budget Detailed Breakdown

Portland Media Center / CTN	$139,600
Greater Portland Council of Governments	$136,816
Maine Municipal Association	$90,000
ADA Paratransit (provided by METRO)	$66,522
Peaks Island Council ($45k) and Island Voucher Program ($5k)	$50,000
Harbor Commission	$62,000
Community Counseling / Trauma Intervention Program	$10,000
	$554,938

Contingency Budget
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request

FY24 Expenditure Request	250,000
FY23 Expenditure Budget	361,919
$ Change	$ (111,919)
% Change:	**-30.92%**

Budget Detailed Breakdown

Budget generally reserved for unanticipated expenses, legal costs or settlements etc
FY23 Budget was higher as it included allocation for Director of JDEI

FY23 YTD Expense	$263,326
FY22 Actuals	$211,908

County Tax
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request

FY24 Expenditure Request	9,206,423
FY23 Expenditure Budget	7,563,215
$ Change	$ 1,643,208
% Change:	**21.73%**

Budget Detailed Breakdown
County switching to a fiscal year (18 months of taxes due - extra 6 months being paid over next 5 years)
This represents an additional $761k annually for next 5 years ($3.806M / 5).
Remaining increase of nearly $882M is due to increasing County expenses and impact of City increased valuation

Tax Distribution Schedule						
	7.52%		15.33%			
Town	State 2022 Valuation	2022 Tax	State 2023 Valuation	Val Change %	2023.5 Tax	Percent Tax Change
Baldwin	194,050,000	121,338	216,500,000	11.6%	55,724	-54.08%
Bridgton	1,294,950,000	809,718	1,503,600,000	16.1%	387,000	-52.21%
Brunswick	2,740,850,000	1,713,824	3,039,200,000	10.9%	782,237	-54.36%
Cape Elizabeth	2,598,050,000	1,624,532	2,988,250,000	15.0%	769,124	-52.66%
Casco	827,550,000	517,458	964,900,000	16.6%	248,348	-52.01%
Chebeague Island	274,300,000	171,517	347,850,000	26.8%	89,531	-47.80%
Cumberland	1,614,950,000	1,009,811	1,910,200,000	18.3%	491,652	-51.31%
Falmouth	3,069,300,000	1,919,200	3,436,450,000	12.0%	884,482	-53.91%
Freeport	2,060,250,000	1,288,252	2,307,000,000	12.0%	593,782	-53.91%
Frye Island	206,650,000	129,216	228,000,000	10.3%	58,683	-54.59%
Gorham	2,280,050,000	1,425,690	2,482,400,000	8.9%	638,927	-55.18%
Gray	1,267,350,000	792,460	1,474,800,000	16.4%	379,588	-52.10%
Harpswell	2,115,150,000	1,322,580	2,264,250,000	7.0%	582,779	-55.94%
Harrison	628,650,000	393,088	702,900,000	11.8%	180,914	-53.98%
Long Island	203,350,000	127,153	226,850,000	11.6%	58,387	-54.08%
Naples	960,250,000	600,434	1,112,100,000	15.8%	286,235	-52.33%
New Gloucester	640,950,000	400,779	730,150,000	13.9%	187,928	-53.11%
North Yarmouth	602,750,000	376,893	701,350,000	16.4%	180,515	-52.10%
Portland	12,095,550,000	7,563,215	14,790,100,000	22.3%	3,806,714	-49.67%
Pownal	310,200,000	193,965	346,000,000	11.5%	89,054	-54.09%
Raymond	1,307,150,000	817,347	1,565,250,000	19.7%	402,868	-50.71%
Scarborough	4,988,750,000	3,119,411	5,592,350,000	12.1%	1,439,374	-53.86%
Sebago	489,850,000	306,298	624,800,000	27.5%	160,813	-47.50%
South Portland	5,183,800,000	3,241,373	5,847,800,000	12.8%	1,505,122	-53.57%
Standish	1,325,800,000	829,008	1,514,400,000	14.2%	389,780	-52.98%
Westbrook	2,600,450,000	1,626,033	2,986,400,000	14.8%	768,647	-52.73%
Windham	2,608,150,000	1,630,848	2,914,100,000	11.7%	750,039	-54.01%
Yarmouth	2,100,950,000	1,313,701	2,450,100,000	16.6%	630,613	-52.00%
	56,590,050,000	35,385,142	65,268,050,000	15.33%	16,798,860	-52.53%
Tax Calculation	2020	2021	2022		2023.5	
Total Estimated Expend	46,571,931	47,151,594	48,760,713		23,951,051	
Total Estimated Revenu	(12,929,012)	(12,886,408)	(13,175,573)		(6,552,191)	
Tax Stabilization	-	-	(200,000)		(600,000)	*Net Increase*
Tax Revenue Required	**33,642,919**	**34,265,186**	**35,385,140**		**16,798,860**	***-52.53%***

METRO Budget
FY24 City Manager Recommended Budget Highlights

Total Expenditure Request

FY24 Expenditure Request	3,242,830
FY23 Expenditure Budget	3,137,789
$ Change	$ 105,041
% Change:	**3.35%**

Budget Detailed Breakdown
See external presentation from METRO (from November 2022) for details
City has five seats on METRO Board of Directors (5 of 13)

Table 1: Metro's Budget Adoption Calendar

Milestone	Action
October 31	Date by which a preliminary operating budget must be approved along with the formula by which local contributions are determined and the local contribution amounts.
November 1	Date by which Metro is required to submit the preliminary budget, local contribution formula, and local contribution amounts to the "municipal officers" (i.e., the city/town councils) of member municipalities.
November 30	Date by which city/town councils are required to notify Metro of a rejection of the formula by which local assessments are determined. A rejection would trigger a mediation process through the Public Utilities Commission.
March 1	Date by which Metro must approve a final budget.
April 1	Date by which Metro transmits "warrants for taxes" to the member municipalities.
July-August	Local contributions due to Metro within 30 days after the date that taxes are due within each member municipality.

Members – 2023

- Mike Foley, President - Westbrook
- Nat Tupper, Vice President - Yarmouth
- Paul Bradbury, Treasurer - Portland
- John Thompson, Jr., Secretary, Westbrook
- Hope Cahan, Board Member, Falmouth
- Merrill Barter, Board Member - Falmouth
- Jeff Levine, Board Member - Portland
- Ed Suslovic, Board Member - Portland
- Ryan Leighton, Board Member - Brunswick
- William Rixon, Board Member - Freeport
- Prosper Lohomboli, Board Member - Westbroc
- Pious Ali, Board Member - Portland
- Andrew Zarro, Board Member - Portland

November 1, 2022

Mr. John Eldridge Town Manager Town of Brunswick 85 Union Street Brunswick, ME 04011	Mr. Michael Foley Mayor City of Westbrook 2 York Street Westbrook, ME 04092	Mr. Peter Joseph Town Manager Town of Freeport 30 Main Street Freeport, ME 04032
Mr. Nathan Poore Town Manager Town of Falmouth 271 Falmouth Road Falmouth, ME 04105	Mr. Nat Tupper Town Manager Town of Yarmouth 200 Main Street Yarmouth, ME 04096	Ms. Danielle West Interim City Manager City of Portland 389 Congress Street Portland, ME 04101

Re: Greater Portland Transit District: Preliminary 2023 Budget and Municipal Assessments

Dear Transit Partners:

In accordance with MRS Title 30-A, Chapter 163 (Transportation), the Greater Portland Transit District ("Metro") is submitting its fiscal year 2023 operating budget and municipal assessments.

On October 27, 2022, Metro's Board of Directors unanimously approved the fiscal year 2023 preliminary budget and municipal assessments. The total operating budget for FY 2023 is $14,344,901, which is an increase of 2.8% compared to FY 2022. The total local funding required from member municipalities for FY 2023 is programmed to increase by 3.2% from $4,529,642 in FY 2022 to $4,676,712 in FY 2023.

The municipal assessments associated with Metro's FY 2023 are drawn from the municipalities' forthcoming fiscal year 2023-24. Metro's fiscal year operates on a calendar year basis (Jan-Dec). In accordance with MRS Title 30-A, §3516, the "municipal officers" (i.e., the city/town councils) of your communities are required to notify Metro of a rejection of the local assessment within thirty (30) calendar days of this submission. Acceptance of the local assessment may be achieved either by affirmative action by city/town councils or by no formal action within the 30-day timeframe.

30-A-MRS §3516 requires Metro to adopt and implement its annual budget according to the following timeline:

www.gpmetro.org
114 Valley St. • Portland, ME • 04102
Phone: 207-774-0351 Fax: 207-774-6241

Table 1: Metro's Budget Adoption Calendar

Milestone	Action
October 31	Date by which a preliminary operating budget must be approved along with the formula by which local contributions are determined and the local contribution amounts.
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April 1	Date by which Metro transmits "warrants for taxes" to the member municipalities.
July-August	Local contributions due to Metro within 30 days after the date that taxes are due within each member municipality.

Metro's budget is divided into four (4) categories: Base Bus Service, Capital Program, Property Lease, and ADA Paratransit.

BASE BUS SERVICE

The Base Bus Service budget is increasing by 3.1% from $12,920,471 (FY 2021) to $13,327,349 (FY 2023). This is the vast majority of Metro's operating budget (93%) and covers all bus operations, maintenance and administrative activity.

The increase in the local assessment associated with bus service is 4.2% going from $4,198,244 in FY 2022 to $4,374,570 in FY 2023. Individual municipal assessments are increasing by the same percentage for all municipalities with the specific dollar amounts noted in Table 3 below. The same percentage increase is being applied uniformly across all municipalities based on the proportionate shares of service, fare revenue, cost and grant funding allocations from FY 2021.

Metro has worked hard to contain increases in the overall budget and local assessments despite the major impacts related to inflation, energy sector volatility, the ongoing labor shortage, slower than expected ridership and fare revenue recovery, flat state funding, and final drawdowns of emergency CARES Act funding. As part of its response to rising costs and declining revenues, Metro's service supply in 2023 is planned to reduce by 4%. Additionally, Metro is temporarily freezing six (6) of its 108 positions.

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) budget for FY 2023 is $4,168,000. The local assessment portion of this number is $125,000 for FY 2023, which represents a 20% decrease compared to FY 2022. The major projects included in the CIP for FY 2023 are outlined below:

Table 2: 2023 Capital Improvement Program

Project	Total	Federal	State	Local
Replacement Facility: Planning and Design	$150,000	$120,000	$15,000	$15,000
Facility Maintenance: HVAC Replacement	$90,000	$72,000	$0	$18,000
Facility Maintenance: CNG Station Rehab	$175,000	$140,000	$0	$35,000
Support Vehicles: Added Ops Vehicle	$55,000	$55,000	$0	$0
Bus Stop Improvements: Accessibility	$525,000	$525,000	$0	$0
Tech Integrations: Timekeeping Software	$100,000	$80,000	$0	$20,000
Tech Integrations: Transit Signal Priority	$500,000	$500,000	$0	$0
Tech Integrations: CAD/AVL Replacement	$353,000	$316,000	$0	$37,000
Total	**$1,948,000**	**$1,808,000**	**$15,000**	**$125,000**
Bus Replacements (4 Breez Buses)	*$2,220,000*	*$1,887,000*	*$166,500*	*$166,500**

** This project separated to reflect that the local amount is achieved through bonding and subsequent annual debt service, and is not factored into the direct local match for FY 2023.*

The full CIP is provided as Attachment B to this letter.

NEW PROPERTY LEASE (151 ST. JOHN'S STREET)

In July 2021, the Metro Board of Directors unanimously approved a 5-to-10 year lease agreement with the North River Co. (NRC). The agreement provides Metro with use of the property located at 151. St. John's Street in Portland. The property is directly adjacent to Metro's existing transit operations-maintenance facility. Metro's goal is to pursue full ownership of the property and assemble the two properties in order to replace the current operations-maintenance facility.

Metro's present transit facility can accommodate 50 buses and support vehicles. With the present fleet of 44 buses and 5 support vehicles, the facility is nearly at full capacity, so future expansion of transit service is very limited. The lease agreement with NRC is intended to be a short-term arrangement while Metro pursues the funding needed to fully acquire the property within 3-5 years.

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Phone: 207-774-0351 Fax: 207-774-6241

Figure 1: Location of 151 St. John's Street in Proximity to Metro Facility

The annual cost to lease and operate the property is budgeted to be $476,149. Revenues and funding from this project will exceed costs by $115,584 which will help ensure Metro's overall budget is balanced for FY 2023. Major funding sources on this project include: State funding ($234,654); Sub-lease revenue ($263,218); and Local Municipal Funding ($93,861). The local funding amount is shared among the member municipalities in the same proportions as bus service.

ADA PARATRANSIT SERVICE

ADA Complementary Paratransit is a federal requirement for all US transit agencies. The law requires Metro to provide on demand, door-to-door transportation for ADA certified passengers within a ¾ mile radius of Metro's transit routes. Passengers may be certified ADA eligible if a functional assessment determines they are unable to use the fixed route bus system for all travel or certain trip types.

Through a contract with the Regional Transportation Program (RTP), Metro provides ADA paratransit service throughout the communities of Falmouth, Gorham, Portland, and Westbrook. ADA paratransit service is not required in the municipalities of Brunswick, Freeport and Yarmouth because the BREEZ route is considered commuter bus service.

The ADA Paratransit Service budget is decreasing by 2.0% from $425,000 (FY 2022) to $416,404 (FY 2023). The cost of ADA paratransit is funded with a combination of Federal Transit Administration (FTA) Section 5307 Formula Funding (80%) and local municipal funding (20%).

TOTAL MUNICIPAL FUNDING

Under the heading **"Total Municipal Funding"** in Table 3 are the municipal funding amounts for FY 2023 as approved by the Metro Board of Directors on October 27, 2022. Please note that the local municipal funding for ADA Paratransit is not included in the formal Municipal Assessments which are the basis for each municipalities' "Warrants for Taxes." Local funding for ADA Paratransit is acquired by direct billing to each municipality every month based on ridership.

Table 3: Breakdown of FY 2023 Municipal Funding

Municipalities	2021 Actual	2022 Projected	$ +/-	% +/-	2023 Budget	$ +/-	% +/-
Base Bus Budget: Operating							
Brunswick	80,872	81,393	521	0.6%	84,812	3,419	4.2%
Falmouth	211,922	213,288	1,366	0.6%	222,246	8,958	4.2%
Freeport	80,872	81,393	521	0.6%	84,812	3,419	4.2%
Portland	2,944,856	2,963,839	18,983	0.6%	3,088,320	124,481	4.2%
Westbrook	771,962	776,938	4,976	0.6%	809,570	32,631	4.2%
Yarmouth	80,872	81,393	521	0.6%	84,812	3,419	4.2%
Total	**4,171,355**	**4,198,244**	**26,889**	**0.6%**	**4,374,570**	**176,326**	**4.2%**
Base Bus Budget: Capital Program							
Brunswick	2,063	3,014	951	46.1%	2,423	(591)	-19.6%
Falmouth	5,407	7,898	2,491	46.1%	6,351	(1,547)	-19.6%
Freeport	2,063	3,014	951	46.1%	2,423	(591)	-19.6%
Portland	75,134	109,750	34,617	46.1%	88,246	(21,504)	-19.6%
Westbrook	19,695	28,770	9,074	46.1%	23,133	(5,637)	-19.6%
Yarmouth	2,063	3,014	951	46.1%	2,423	(591)	-19.6%
Total	**106,426**	**155,460**	**49,034**	**46.1%**	**125,000**	**(30,460)**	**-19.6%**
151 St. John's Street							
Brunswick	-	1,763	1,763	n/a	1,820	57	3.2%
Falmouth	-	4,620	4,620	n/a	4,769	149	3.2%
Freeport	-	1,763	1,763	n/a	1,820	57	3.2%
Portland	-	64,200	64,200	n/a	66,263	2,064	3.2%
Westbrook	-	16,829	16,829	n/a	17,370	541	3.2%
Yarmouth	-	1,763	1,763	n/a	1,820	57	3.2%
Total	**-**	**90,938**	**90,938**	**n/a**	**93,861**	**2,923**	**100.0%**
ADA Paratransit							
Brunswick	-	-	-	0.0%	-	-	0.0%
Falmouth	477	563	86	18.0%	552	(11)	-2.0%
Freeport	-	-	-	0.0%	-	-	0.0%
Portland	57,516	67,895	10,379	18.0%	66,522	(1,373)	-2.0%
Westbrook	14,013	16,542	2,529	18.0%	16,207	(335)	-2.0%
Yarmouth	-	-	-	0.0%	-	-	0.0%
Total	**72,006**	**85,000**	**12,994**	**18.0%**	**83,281**	**(1,719)**	**-2.0%**
Total Municipal Funding							
Brunswick	82,935	86,170	3,235	3.9%	89,055	2,885	3.3%
Falmouth	217,806	226,369	8,563	3.9%	233,917	7,548	3.3%
Freeport	82,935	86,170	3,235	3.9%	89,055	2,885	3.3%
Portland	3,077,506	3,205,684	128,178	4.2%	3,309,352	103,668	3.2%
Westbrook	805,670	839,079	33,408	4.1%	866,280	27,201	3.2%
Yarmouth	82,935	86,170	3,235	3.9%	89,055	2,885	3.3%
Total	**4,349,787**	**4,529,642**	**179,855**	**4.1%**	**4,676,712**	**147,070**	**3.2%**

Subject to the formal municipal review in November, Metro will issue to each municipality, by April 1, 2023, the required "Warrants for Taxes" based on the Total Municipal Assessment amounts indicated in Table 3 above (less ADA Paratransit).

Municipal assessments are payable as part of the municipalities' fiscal year 2023-24. Metro issues invoices in July and, in accordance with 30-A MRS §3517, payments are due within 30 days after the date that taxes are due within each member municipality.

Attachments A, B and C provide detailed information on the FY 2023 Operating Budget, the 2023-2027 Capital Improvement Program, and statutory requirements associated with the approval and implementation of Metro's budget and municipal assessments.

On behalf of the Metro Board of Directors, please accept our thanks for supporting public transportation. We look forward to continuing our efforts and record of results in advancing transit in the region. If you have any questions, please do not hesitate to contact me.

Respectfully,

Greg Jordan

Greg Jordan
Executive Director

Attachment A – FY 2023 Operating Budget
Attachment B – 2023-2027 Capital Improvement Program
Attachment C – Statutory Budget Procedures Applicable to the Greater Portland Transit District

GREATER PORTLAND
metro

2023

PRELIMINARY Operating Budget

Greater Portland Transit District

Fiscal Year 2023 (1/1/2023 - 12/31/2023

Greater Portland Transit District

www.gpmetro.org

Main Offices
114 Valley Street
Portland, Maine 04102
207-774-0351

Downtown Transit Hub (Pulse)
21 Elm Street
Portland, Maine 040101
207-774-0351

2021-2022 Board of Directors

2021-2022 Officers

Hope Cahan (President), Falmouth, Town Council Member
Michael Foley (Vice-President), Westbrook, Mayor
Paul Bradbury (Treasurer), Portland, Jetport Director
Nat Tupper (Secretary), Yarmouth, Town Manager

2021-2022 Members

Ryan Leighton, Brunswick, Assistant Town Manager
Merrill Barter, Falmouth, Community Member
William Rixon, Freeport, Community Member
Pious Ali, Portland, City Council Member
Jeff Levine, Portland, Community Member
Ed Suslovic, Portland, Community Member
Andrew Zarro, Portland, City Council Member
John Thompson, Jr., Westbrook, Community Member
Vacant Seat, Westbrook

Agency Staff

Greg Jordan, Executive Director
Glenn Fenton, Chief Transportation Officer
Debbie Fitzpatrick, Finance Director (Interim)
Danielle Nemeth, Human Resources Director
Mike Tremblay, Transit Development Director

CURRENT MISSION, VALUES, AND STRATEGIC PRIORITIES

Approved in 2016 (to be updated in 2023)

MISSION

Provide safe, frequent, efficient, reliable, and affordable transportation throughout the Greater Portland Region.

CORE VALUES

- We are committed to **SAFETY** – the safety of our customers, employees and the general public is priority number one.
- We are connected to our **CUSTOMERS** – Our customers are our top stakeholders in designing and providing a transit system that meets their transportation needs.
- We act with **INTEGRITY** – We work to uphold the highest standards of fairness, transparency, accountability, dependability and respect.
- We pursue **SUSTAINABILITY** – We strive to be responsible stewards of the environment and advocates of transit-oriented regional economic growth and a strong community.

STRATEGIC PRIORITIES

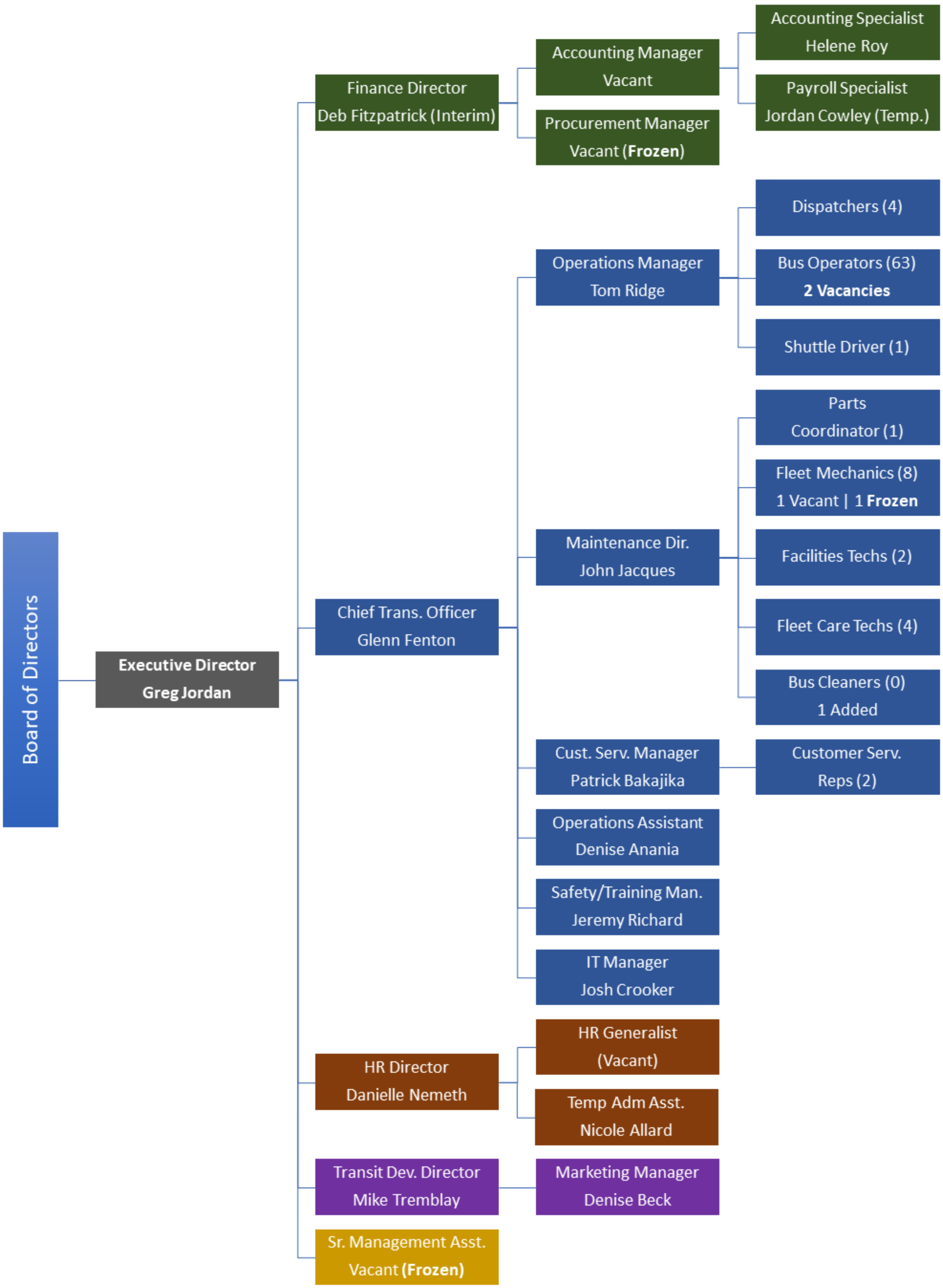
Priority 1 – Maintain what we have
Protect today's service through a well-equipped and developed staff and properly maintained and managed physical assets.

Priority 2 – Increase service levels in Metro's core service area
Improve frequency and hours of operation where ridership demand reasonably warrants within the current service area.

Priority 3 – Improve the Customer Experience
Introduce enhancements that improve the customer experience including (for example) an electronic fare collection system, smart cards, mobile payment, automatic on-board voice announcements, on-board Wi-Fi, and upgraded bus shelters/transit centers.

Priority 4 – Expand the Metro Service Area
Based on demonstrated ridership demand, add service to areas within the Metro service area that lack transit service or introduce service to jurisdictions outside the current Metro service area.

CURRENT ORGANIZATIONAL CHART



RIDERSHIP

The COVID-19 pandemic and related effects on the economy and travel have had significant impacts on public transportation ridership across the country. Metro's ridership declines since 2020, and slow recovery, as illustrated in the two charts below, are generally in alignment with national trends.

Chart 1: Metro Annual Ridership

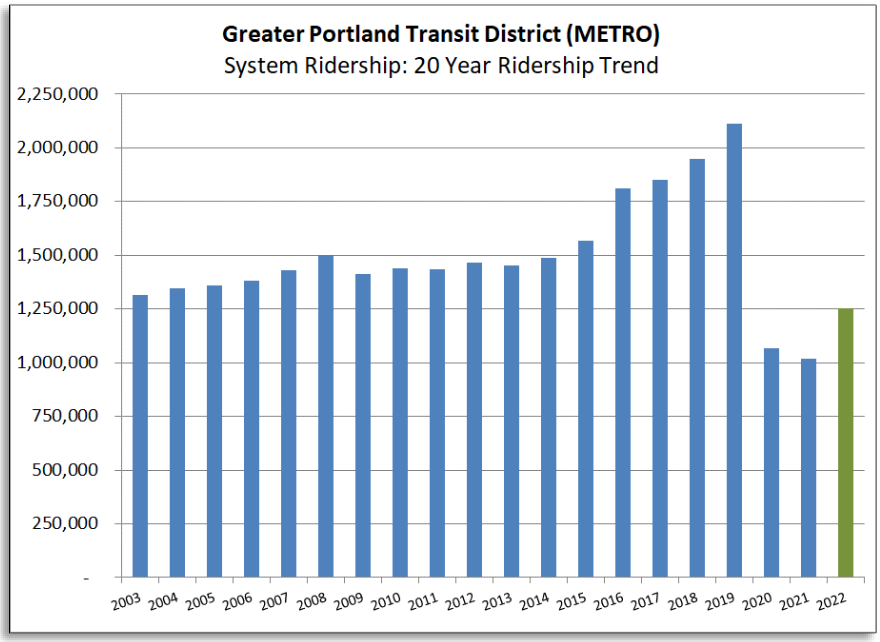
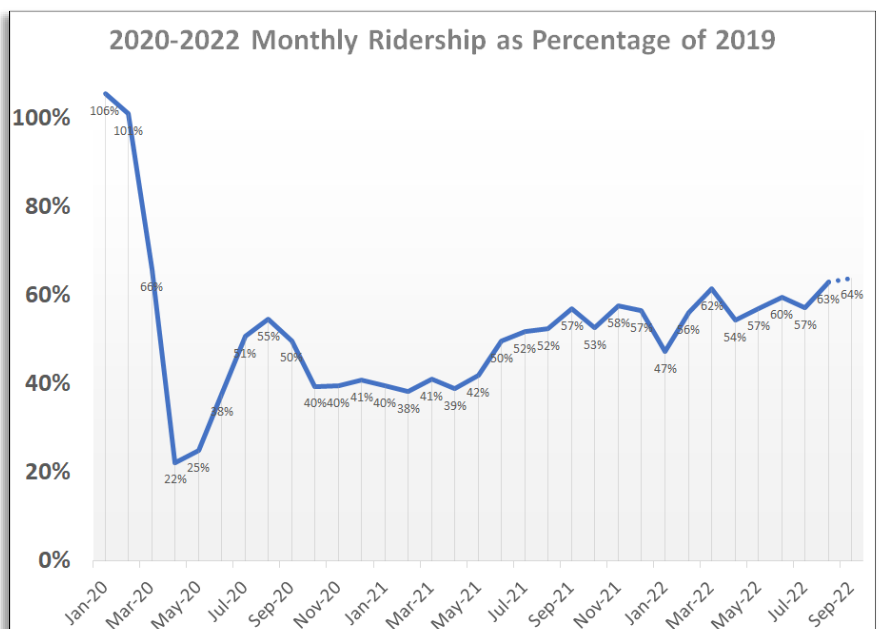


Chart 2: Ridership Recovery Trend



2023 SERVICE LEVELS

Table 1 details transit service levels by route. Service frequencies (or "Headways") refers to the period of time between buses. Most of Metro's weekday service operates at 30-minute headways which is considered a fair baseline level of service. Most of the weekend service operates at 60-minute headways which is considered to be life-line service. Lower headways mean buses come more often and passengers have less waiting time. For 2023, certain routes will be temporarily reduced below the current standard due to staffing shortages.

Table 1: 2023 Anticipated Service Levels (Headways)

Route	Corridor	Service Type	Municipalities	SERVICE FREQUENCIES			
				Weekday Peak	Weekday Off-Peak	Sat.	Sun.
Route 1	Congress	Local Route	Portland	30 min	30 min	60 min	60 min
Route 2	Forest	Local Route	Portland-Westbrook	30 min	30 min	60 min	60 min
Route 3	Bridge-Spring	Local Route	Portland-Westbrook-South Portland	45 min	45 min	60 min	60 min
Route 4	Main-Brighton	Local Route	Portland-Westbrook	30 min	30 min	30 min	45 min
Route 5	Outer Congress	Local Route	Portland-South Portland	30 min	45 min	45 min	45 min
Route 7	Route 1	Local Route	Portland-Falmouth	60 min	60 min	60 min	60 min
Route 8	Peninsula	Circulator	Portland	30-35 min	30-35 min	60 min	60 min
Route 9	Wash.-Stevens-Congress	Local Route	Portland-Falmouth	15-30 min	60 min	60 min	60 min
Husky Line	Route 25-WCD-Brighton	BRT-Lite	Portland-Westbrook-Gorham	30 min	30 min	45 min	90 min
BREEZ	I-295/Route 1	Express	Portland-Yarmouth-Freeport-Brunswick	35-60 min	40-150 min	150 min	N/A

LEVAL OF SERVICE (HEADWAYS - minutes between buses)

20 minutes or Under	Frequent Serivce (Ridership Producing).
30 minutes	Baseline Service
45 min. or Longer	Coverage Service (Lifeline Service)
Service Reduction due to staffing	

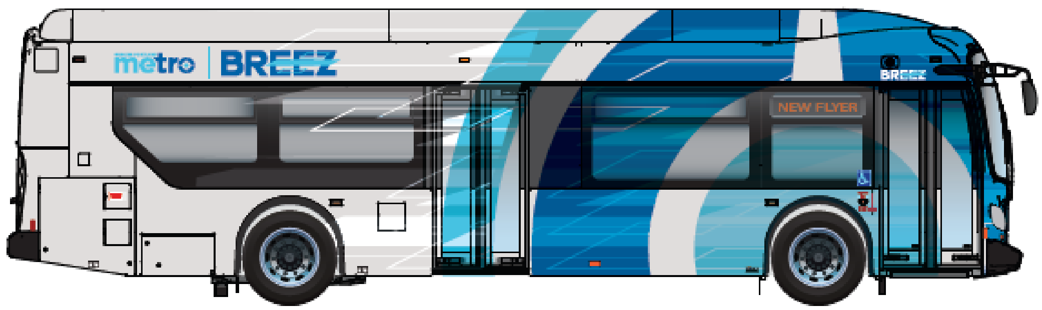
Metro is planning to temporarily reduce revenue hours by 4% in 2023 in order to mitigate a staffing shortage as well as for budget balancing purposes. Metro aims to restore these reductions subject to staffing and budget availability as soon as possible in 2023.

Table 2: Change in Revenue Hours by Route by Municipality (2023 compared to 2022)

Change in Revenue Hours	Brunswick	Falmouth	Freeport	Gorham	Portland	S. Portland	Westbrook	Yarmouth	Total Annual
Route 1					-7.2%				-7.2%
Route 2					-0.5%		-3.2%		-0.9%
Route 3					-16.5%	-15.9%	-16.1%		-16.1%
Route 4					-5.3%		-6.0%		-5.7%
Route 5					-9.0%	-9.3%			-9.0%
Route 7		-0.1%			-0.1%				-0.1%
Route 8					-1.1%				-1.1%
Route 9A					3.3%				3.3%
Route 9B		-1.0%			-1.1%				-1.1%
Breez	-0.1%		-0.1%		-0.1%			-0.1%	-0.1%
Husky Line				-3.4%	-3.4%		-3.4%		-3.4%
Totals	-0.1%	-0.3%	-0.1%	-3.4%	-3.2%	-12.4%	-8.9%	-0.1%	-4.4%

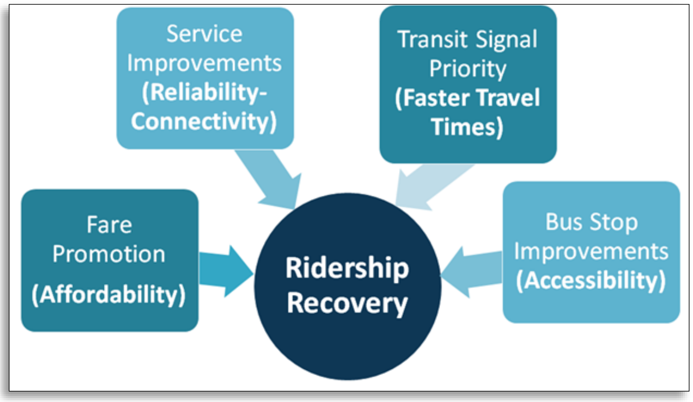
Key Achievements in 2022

Greater Portland Metro Awarded $1.9 million in Federal Funding to Replace BREEZ Buses
Greater Portland Metro was awarded $1,887,000 by the US Department of Transportation in federal discretionary funding to fund 85% of the cost to replace and upgrade four existing METRO BREEZ shuttles. The existing smaller shuttles will be replaced with larger buses that have greater passenger capacity, more room for bikes and people using mobility devices, a longer useful life, and can be operated on all METRO's routes. The new buses paint scheme and BREEZ logo will be adapted to fall within the Metro parent brand (created in 2018). The buses will be delivered in February 2023 and are expected to be placed in service in March 2023.



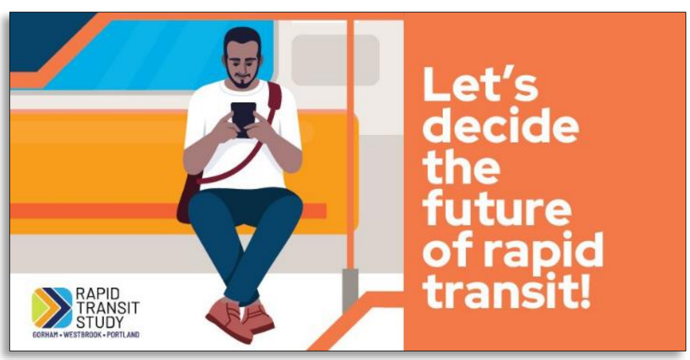
Launch of four (4) Battery Electric Buses to southern Maine's public transit fleets. The electric buses replaced four (4) twenty-year-old diesel buses. These buses are the first set of electric transit buses in Maine since the early 2000s. Using a combination of federal, state and local funding, Greater Portland METRO and Biddeford-Saco-Old Orchard Beach (BSOOB) Transit each received two (2) 35-foot Battery Electric Buses with associated charging infrastructure. The buses will be used on the two transit agencies' local and express transit routes and represent the first phase of long-term plans to operate zero-emission transit fleets.

PACTS Policy Board awards Greater Portland METRO $4.3 million in American Rescue Plan Act (ARPA) funding aimed at improving the transit system and recovering ridership lost to the pandemic. This funding award is aimed squarely at helping Metro (and the region's other transit agencies) make service and infrastructure improvements in order to build new ridership and fare revenue.



For Metro's part, this project would *improve headways and lengthen operating hours* on several bus routes helping to make the overall network more usable over more of the day. In addition, this funding would allow Metro to extend several routes and *add new destinations* (or improve access to current destinations) including Portland's Eastern Waterfront, Maine Medical Center, and Portland Transportation Center. The project would *pilot Microtransit*, which is a new form of on-demand transportation as well as *improve bus stops*, introduce *transit signal priority technology* to make transit faster, and *implement a fare promotion*.

The PACTS Policy Board approved this allocation of funding in March 2022. Final distribution of this funding is waiting on formal execution by the region's "designated recipients" for federal transit funding. To date, only Metro has signed off on the required letter which communicates the funding allocations to the Federal Transit Administration.



Greater Portland METRO is participating in two important studies that will shape the future of public transit in our region. The Portland Area Comprehensive Transportation System (PACTS) is coordinating the "Transit Together" Project and the Gorham-Westbrook-Portland Rapid Transit Study. The Transit Together Project is examining ways that we can improve the existing bus network to make it simpler, more seamless and better integrated. The Rapid Transit Study is examining the feasibility of rapid transit along the corridor connecting Gorham, Westbrook, and Portland. The study will identify the preferred route alignment and most advantageous mode and technology (e.g., Bus Rapid Transit, Light Rail, Streetcar, or Commuter Rail).

Phase 2 of the Creative Bus Shelter Project was implemented in September 2022. Metro and the Greater Portland Council of Governments (GPCOG) have partnered with project lead Creative Portland to bring local artwork to Metro's bus shelters. The second round of the project culminated in the September 2022 unveiling of 5 pieces of art applied to 5 bus shelters across Portland. There are now 9 bus shelters in Portland with art overlays. The project celebrates our region's diversity, gives voice to local artists, and seeks to transforms the *humble bus stop* into attractions that catch the eye while also helping to build connection and community. While this is currently a Portland based project, Metro hopes to expand this work to other communities.


SEPTEMBER / OCTOBER 2022

Creative Bus Shelters Phase 2:

Ribbon cutting celebrations were held September 8, 2022 for five new shelters.
Bus shelter names & locations listed below

(Left) 'We the People, is located in front of the Portland Public Library. Event participants pictured included: Portland Schools superintendent Xavier Botana; METRO Executive Director (ED) Greg Jordan; Immigrant Welcome Center ED Reza Jalali; GPCOG ED Kristina Egan; Kat Violette, community engagement coordinator - GPCOG; Portland Mayor Kate Snyder; shelter artist Zenab Bastawala; and Dinah Minot, ED of Creative Portland.

(Left) Photographer Jocelyn Lee with one of the 'models' included in her shelter design 'Youth in Bloom,' located across from Deering High School

(Left) Ribbon cutting for "Ghost Gear,' located at the entrance to the Deerings Corner Roundabout. Participants included: Artist Carter Shappy, Kate Anker and Dinah Minot (Creative Portland); Denise Beck (METRO); and Kat Violette (GPCOG)

"Oxbow' shelter, located on Fore River Parkway, near Mercy Hospital and 'The Reason We Come Together," on Congress St.

9

Two (2) new unlimited access transit pass programs approved for implementation will help grow ridership and improve transit access. Following the implementation of the Dirigo UMO fare payment system in 2020, Metro (along with transit partners City of South Portland and Biddeford-Saco-Old Orchard Beach Transit) have been working to increase the number of pass programs with major employers, schools and universities.

- ***In November 2022, Metro and the City of Portland will launch an unlimited access pass program for asylum seekers participating in the city's resettlement program.*** The program will provide permanent transit passes for most asylum seekers (during the period of funding) in the greater Portland region. The passes are free of charge to the individuals and will allow unlimited access to bus routes operated by Metro, South Portland, and Biddeford-Saco-Old Orchard Beach Transit.

  The program is planned to be implemented for a limited duration (8 months) subject to the City of Portland's available funding from the Federal Emergency Management Agency (FEMA). The agreement contemplates additional one-year terms subject to the identification of successor funding. Metro staff plan to convene all appropriate partners and work through the complexities of developing a broader unlimited access transit pass program for low income individuals and/or recipients of General Assistance.

- ***In December 2022, Metro and Dirigo Center Developers, LLC (the developers of the Rock Row development in the City of Westbrook) will launch an unlimited access transit pass program for all current and future employees and residents working/living at the Rock Row site.*** This is a first of its kind transit pass program in Maine, in which a commercial real-estate developer will be funding transit access for current and future workers and residents on a large-scale development. Subject to lessons learned during implementation of this program, this concept can serve as a model for municipalities to utilize when working with developers on transit supportive land-uses, transportation demand management, parking requirements, and traffic mitigation.

BUDGET ADOPTION TIMELINE
30-A-MRS §3516

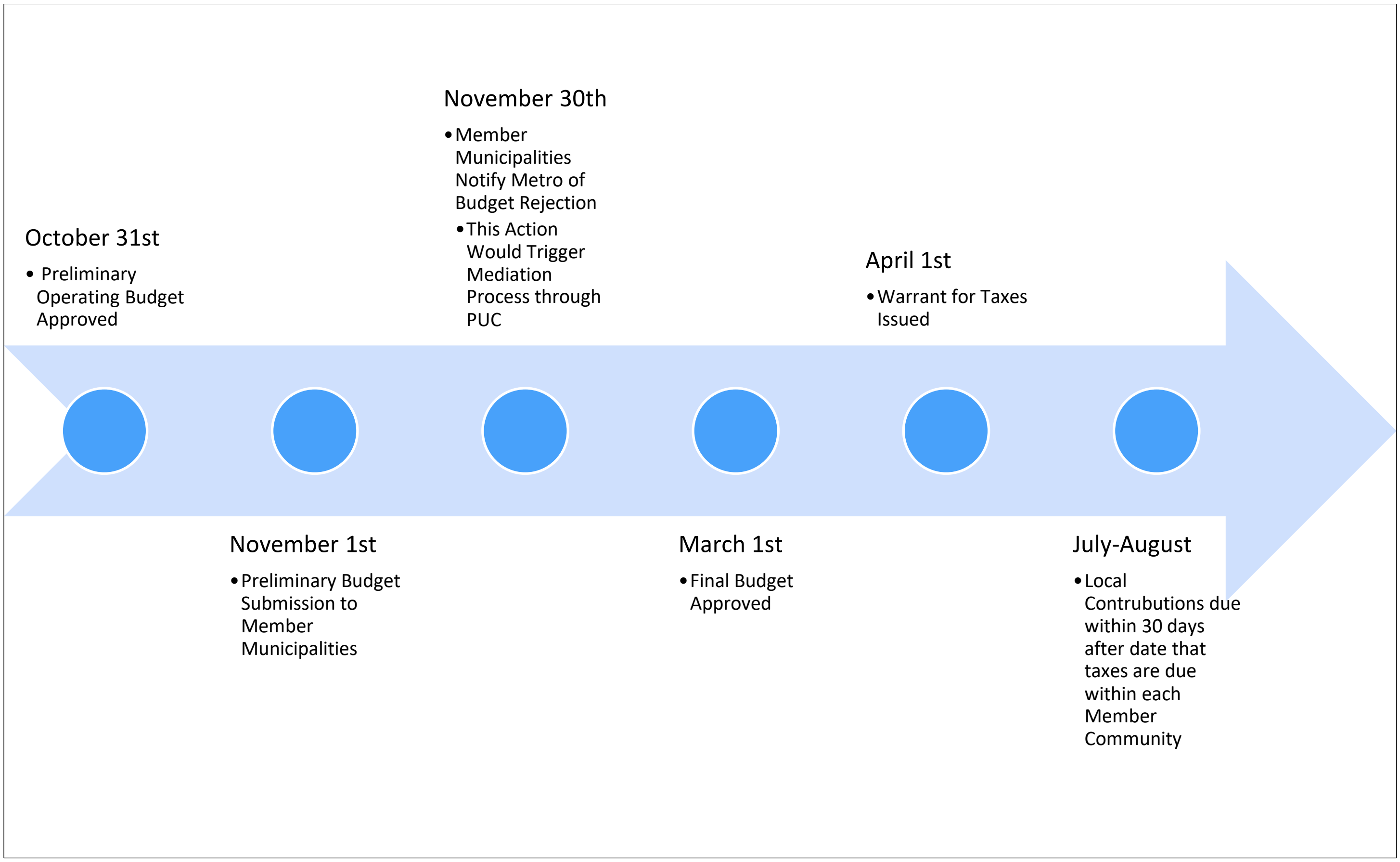


Table 3: Budget Adoption Calendar

Milestone	Action
October 31	Date by which a preliminary operating budget must be approved along with the formula by which local contributions are determined and the local contribution amounts.
November 1	Date by which Metro is required to submit the preliminary budget, local contribution formula, and local contribution amounts to the "municipal officers" (i.e., the city/town councils) of member municipalities.
November 30	Date by which city/town councils are required to notify Metro of a rejection of the formula by which local assessments are determined. A rejection would trigger a mediation process through the Public Utilities Commission.
March 1	Date by which Metro must approve a final budget.
April 1	Date by which Metro transmits "warrants for taxes" to the member municipalities.
July-August	Local contributions due to Metro within 30 days after the date that taxes are due within each member municipality.

MAJOR BUDGET GOALS/CHALLENGES

Overview

Greater Portland Transit District ("Metro") provides fixed-route and express bus service, as well as contracted ADA paratransit services, throughout the Greater Portland region, including the communities of Brunswick, Falmouth, Freeport, Gorham, Portland, South Portland, Westbrook, and Yarmouth.

In the last decade, national transit ridership has fallen due to a variety of factors. These include changes in travel behavior due to third party ride sharing services, pre-pandemic increases in telecommuting, historically low fuel prices, shifts in federal funding from bus to major rail projects, and broader trends related to urban gentrification and the suburbanization of poverty.

Between 2014 and 2019, Metro's ridership increased by 45% due to a range of system improvements and programs that counteracted these trends locally. However, going forward Metro is not immune from the structural reasons causing nationwide ridership declines. More urgently, the COVID-19 pandemic has led to steep reductions in ridership nationally and in Southern Maine. While the lasting effects of the pandemic remain unclear, there is emerging consensus that some degree of remote work/school will persist as well as public fears, however unfounded, about the safety of transit spaces. These trends will have lasting impacts on public transit's primary market of commuter riders.

With the recognition that societal trends around travel and commuting have changes, a 2022-2023 strategic planning process will strive to update Metro's mission, vision, values and strategic goals in order to position the agency to adapt to the changing environment.

2023 Budgetary Goals

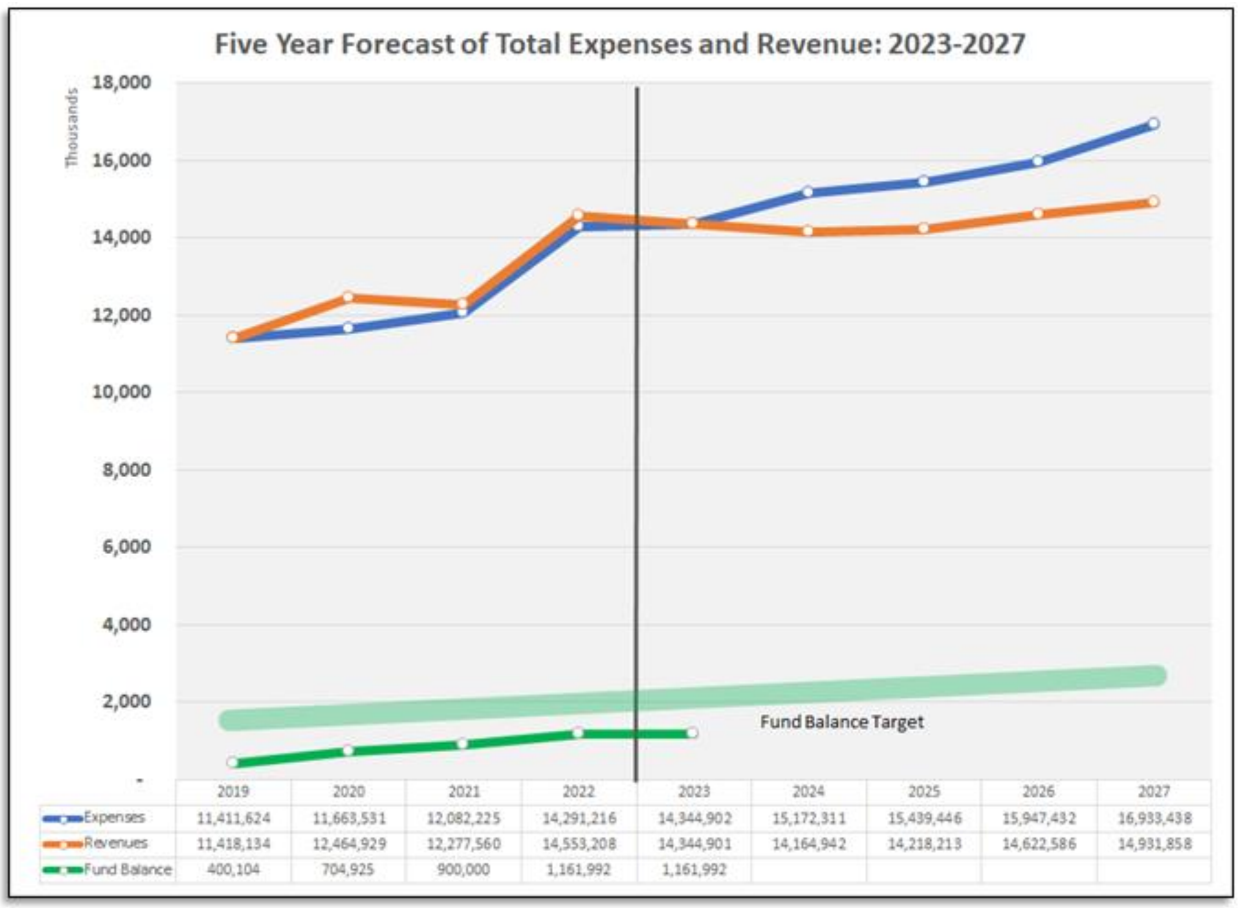
- Maintain service levels for 2023 while preparing for implementation of the Metro Board approved strategic plan, adoption of Transit Together recommendations, and implementation of American Rescue Plan Act funded service improvements.
- Grow ridership and fare revenue through tactical measures such as new pass programs, marketing initiatives, and bus stop improvements.
- Maximize non-local sources of funding while containing growth of member municipality contributions.
- Use innovative strategies to recruit and retain qualified staff.
- Maintain assets and infrastructure in a state of good repair.

FIVE YEAR FINANCIAL FORECAST (2023-2027)

The FY 2023 operating budget was able to be balanced through a combination of minor service reductions, positions reductions or freezes, program scale backs, and utilization of remaining CARES Act funding. For the reasons noted below, Metro is forecasting a structural deficit during the 2024-2027 timeframe.

- Slow ridership and fare revenue recovery.
- Phase out of CARES Act funding in 2023.
- Cost increases due to broad economic inflation as well as increases in fuel-energy prices, and labor market shortages that are driving up wages.
- Phase out of Congestion Mitigation and Air Quality funding in 2022 which had supported the pilot years for BREEZ and Transit West Routes (Husky Line and Route 3).
- Static state level funding.

Chart 3: Five Year Financial Forecast



	2019	2020	2021	2022	2023	2024	2025	2026	2027
Expenses	11,411,624	11,663,531	12,082,225	14,291,216	14,344,902	15,172,311	15,439,446	15,947,432	16,933,438
Revenues	11,418,134	12,464,929	12,277,560	14,553,208	14,344,901	14,164,942	14,218,213	14,622,586	14,931,858
Fund Balance	400,104	704,925	900,000	1,161,992	1,161,992				

Metro staff will be working with the Board's Finance Committee over the next few months to begin developing measures to resolve this financial challenge.

FY 2023 OPERATING BUDGET

The total operating budget for FY 2023 is $14,344,901, an increase of 2.8% compared to FY 2022.

Table 4: Total Budget Summary

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget	2022 $ +/-	2022 % +/-
EXPENDITURES								
Base Bus Budget								
Wages	5,887,568	6,226,929	6,224,159	**6,990,683**	**7,416,727**	**7,040,900**	50,217	0.7%
Benefits	2,438,113	2,460,339	2,719,817	**2,954,355**	**2,846,970**	**3,006,127**	51,772	1.8%
Services and Fees	412,118	433,098	534,819	**773,071**	**757,134**	**849,142**	76,071	9.8%
Fuel-Fluids-Tires	695,059	619,587	660,413	**620,375**	**651,609**	**780,634**	160,259	25.8%
Supplies & Equipment	457,292	450,273	373,809	**465,350**	**495,365**	**438,350**	(27,000)	-5.8%
Utilities	356,264	300,840	299,561	**388,165**	**389,637**	**429,983**	41,818	10.8%
Insurance	227,911	299,877	325,138	**361,884**	**350,286**	**376,335**	14,451	4.0%
Miscellaneous Expenses	42,226	39,032	44,984	**58,250**	**50,876**	**59,550**	1,300	2.2%
Debt Service	297,275	505,460	231,494	**263,338**	**263,338**	**301,328**	37,990	14.4%
Capital & Reserves	166,000	25,162	247,383	**200,460**	**203,395**	**170,000**	(30,460)	-15.2%
Total Base Bus Budget	*10,979,825*	*11,360,596*	*11,661,576*	***13,075,931***	***13,425,337***	***13,452,349***	376,418	2.9%
Separate Budget Categories								
ADA Paratransit	434,324	290,551	350,479	**425,000**	**382,022**	**416,404**	(8,596)	-2.0%
115 St. John's Street	-	-	70,169	**454,688**	**483,857**	**476,149**	21,461	4.7%
Service Improvements	-	-	-	**-**	**-**	**-**	-	n/a
Total Expenditures	**11,414,149**	**11,651,147**	**12,082,225**	**13,955,619**	**14,291,216**	**14,344,901**	**389,283**	**2.8%**
REVENUES								
Base Bus Funding								
Passenger Fares	2,418,290	758,856	1,385,127	**1,668,609**	**1,954,993**	**2,360,736**	692,127	41.5%
Miscellaneous Revenue	393,577	440,226	314,751	**265,986**	**395,002**	**416,950**	150,964	56.8%
Municipal Funding	3,892,192	3,767,878	3,959,343	**4,386,704**	**4,386,704**	**4,533,956**	147,252	3.4%
State Funding	170,426	170,426	170,426	**170,426**	**170,426**	**170,426**	-	0.0%
Federal Funding	4,067,553	7,052,180	6,058,274	**6,584,206**	**6,731,842**	**5,854,696**	(729,510)	-11.1%
Total Base Bus Budget	*10,942,038*	*12,189,565*	*11,887,921*	***13,075,931***	***13,638,967***	***13,336,764***	260,833	2.0%
Separate Budget Categories								
ADA PT - Municipal Funding	87,905	59,471	71,756	**85,000**	**76,404**	**83,281**	(1,719)	-2.0%
ADA PT - Federal Funding	347,459	225,084	280,383	**340,000**	**305,618**	**333,123**	(6,877)	-2.0%
115 St. John's Other Revenue	-	-	1,000	**136,416**	**94,989**	**263,218**	126,802	93.0%
115 St. John's Municipal Funding	-	-	-	**90,938**	**90,938**	**93,861**	2,923	3.2%
115 St. John's State Funding	-	-	37,500	**227,334**	**227,344**	**234,654**	7,320	3.2%
Service Imp. - Passenger Fares	-	-	-	**-**	**-**	**-**	-	n/a
Service Imp. - Federal Funding	-	-	-	**-**	**-**	**-**	-	n/a
							-	
Total Revenues	**11,377,402**	**12,474,120**	**12,278,560**	**13,955,619**	**14,434,261**	**14,344,901**	**389,282**	**2.8%**
Surplus/(Deficit)	**(36,747)**	**822,973**	**196,336**	**0**	**143,045**	**(0)**	**-**	

Major Budget Factors:

- The Base Bus Budget for FY 2023 is built on transit service levels that are slightly reduced from FY 2022. The change results in a net decrease of 2-3 bus operator positions. If ultimately implemented, the position savings will be achieved through attrition and will not require layoffs. In addition, several vacant positions have been temporarily frozen.
- Base Bus Budget expenditure increases are anticipated in all major categories except supplies and equipment, and capital and reserves. Additional explanations are provided within the Notes tables associated with each section of the budget.

- Base Bus Budget revenue changes include: increased fare revenue, decreased federal funding, and stabilized municipal funding. Additional explanations are provided within the Notes tables associated with each section of the budget.
- The ADA Paratransit budget is projected to decline slightly based on forecasted ridership in FY 2023.
- The total budget includes the anticipated expenditures and revenues associated with lease and operations of the property at 115 St. John's Street as approved by the Board in July 2021.

BASE BUS BUDGET – PERSONNEL EXPENSES

Table 5: Base Bus Budget: Personnel

USES OF FUNDS	2019 Actual	2020 Actual	2021 Actual	2022-B Budget	2022-P Projection	2023 Budget	2022 $ +/-	2022 % +/-	Notes
Wages									
Regular Wages	5,078,260	5,615,565	5,714,716	6,266,549	6,135,285	6,349,837	**83,288**	1.3%	1
Overtime - Operations	605,180	395,523	317,205	491,210	702,307	450,210	**(41,000)**	-8.3%	2
Overtime - Maintenance	53,072	56,010	28,261	41,527	60,504	41,527	**-**	0.0%	2
Overtime - Administration	6,035	2,223	242	5,198	3,661	5,198	**-**	0.0%	2
Add'l Pay (PTO payout, Hlth opt out)	57,592	63,087	63,478	67,675	391,187	68,220	**545**	0.8%	
Holiday Pay - Worked	87,429	94,520	100,256	118,525	123,783	125,910	**7,385**	6.2%	3
Total Wages	**5,887,568**	**6,226,929**	**6,224,159**	**6,990,683**	**7,416,727**	**7,040,900**	**50,217**	**0.7%**	
Benefits									
FICA	432,426	368,092	552,282	534,729	567,380	538,628	**3,898**	0.7%	
Health Ins	1,358,389	1,397,007	1,401,771	1,544,929	1,427,303	1,566,054	**21,125**	1.4%	4
HRA Payments	73,622	74,726	87,893	80,000	80,098	80,000	**-**	0.0%	
Dental Insurance	65,412	59,330	64,478	71,996	64,940	67,986	**(4,009)**	-5.6%	5
Disability Insurance	40,896	41,124	49,121	56,670	61,546	65,631	**8,961**	15.8%	6
Life Insurance	1,767	1,729	2,363	2,630	2,529	2,426	**(204)**	-7.8%	
Workers Comp	92,619	133,174	171,347	174,760	181,371	187,530	**12,770**	7.3%	7
Unemployment	9,467	14,080	39	3,000	-	3,000	**-**	0.0%	
Vision	2,689	2,580	2,953	2,702	2,869	3,012	**311**	11.5%	5
Retirement	324,641	335,523	356,029	448,289	441,485	457,659	**9,369**	2.1%	8
Uniforms	27,252	21,282	31,541	34,650	17,450	34,200	**(450)**	-1.3%	
Contract Reimb	8,933	11,691	-	-	-	-	**-**	0%	
Total Benefits	**2,438,113**	**2,460,339**	**2,719,817**	**2,954,355**	**2,846,970**	**3,006,127**	**51,772**	**1.8%**	
Total Wages & Benefits	**$ 8,325,681**	**$ 8,687,268**	**$ 8,943,976**	**$ 9,945,038**	**$ 10,263,697**	**$ 10,047,027**	**$ 101,989**	**1.0%**	

Note #	Line Item	Explanation
1	Regular Wages	Increase in regular wages is driven mainly by 3% increase in base wages and step increases as required by the Collective Bargaining Agreement with ATU and the Non-Union Salary Plan approved by the Board of Directors in 2022. Staff projections include a freeze for several open positions including Procurement Manager, Sr. Management Asst/Chief of Staff, Master Technician and 3 Bus Operator positions.
2	Overtime	Overtime averages between 8-9% of regular wages. Overtime is driven by vacancies and absences primarily among bus operators. 2022 overtime is projected to be about $200k over budget due to higher than anticipated leaves and vacancies. Staff is optimistic that the combined impact of wage adjustments and the addition of part-time Bus Operator staffing will allow OT to be contained within average budgeted amounts of 8% of wages for 2023.
3	Holiday Pay	Increase in Holiday is due to increase in wage rates in 2022 and a 3% COLA estimated in 2023.
4	Health Insurance	Staff is presently assuming an 8% increase in the cost of health insurance, compared to the 2022 budget amount, through the ME Municipal Health Trust. The MMEHT board votes on the next year's increase in mid-to-late October.
5	Dental/Vision Insurance	Staff is currently assuming an 5% increase in the cost of dental and vision insurance. The increase for 2023 is based on 2022 projected year end balances instead of 2022 budget.

Note #	Line Item	Explanation
6	Disability Insurance	Staff is currently assuming an 8% increase in the cost of disability insurance. 2022 projections indicate Disability Insurance will be over budgeted amounts. 8% increase for 2023 is based on 2022 projected year end balances instead of 2022 budget.
7	Workers Compensation	Increased overall payroll and higher "Experience Modification Rating" is driving increase in worker's compensation insurance costs.
8	Retirement Benefit	Metro's contribution to retirement remains unchanged at 7.5%. Increases in 2023 budget are due to projected wage increases.

BASE BUS BUDGET – NON-PERSONNEL EXPENSES

Table 6: Base Bus Budget: Non-Personnel

USES OF FUNDS	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget	2023 $ +/-	2023 % +/-	Notes
Services and Fees									
Tuition Reimbursement	-	-	975	5,000	3,000	5,000	-	0.0%	
Wellness Program	2,444	1,499	2,563	4,500	4,500	10,000	5,500	122.2%	1
Legal Fees	22,502	41,195	75,765	33,500	34,432	35,000	1,500	4.5%	
Audit Fees	21,366	20,000	20,500	24,500	23,500	26,000	1,500	6.1%	
Arch & Engineer Fees	-	-	350	7,500	500	5,000	(2,500)	-33.3%	
Temporary Help	44,990	-	21,810	-	10,582	-	-	0	
Employment Services	11,470	7,402	6,754	11,000	8,771	12,287	1,287	11.7%	2
Benefit Administration Fees	7,923	8,571	7,759	7,204	9,942	8,636	1,432	19.9%	3
Technology Services	116,468	108,397	128,586	176,119	166,348	195,165	19,046	10.8%	4
Bank and CC Fees	11,781	11,793	19,645	25,000	20,515	29,050	4,050	16.2%	5
Advertising	24,929	38,727	21,569	127,500	120,204	124,500	(3,000)	-2.4%	
Postage	2,785	4,619	2,130	4,934	2,472	2,954	(1,980)	-40.1%	
Other Contracted Services	34,167	55,525	73,048	150,600	148,536	184,100	33,500	22.2%	6
Maint Software	2,006	3,634	3,424	3,950	3,000	3,950	-	0.0%	
Office Machines Maintenance	6,419	4,997	2,862	5,000	7,144	8,000	3,000	60.0%	7
Maintenance Services	97,993	123,626	142,188	134,664	158,138	140,000	5,336	4.0%	
Snow Plowing/Removal	1,690	1,610	-	9,000	7,125	9,000	-	0.0%	
Custodial Services	-	-	-	40,000	25,493	48,000	8,000	20.0%	8
Miscellaneous Services	3,185	1,502	4,891	3,100	2,930	2,500	(600)	-19.4%	
Total Services and Fees	**412,118**	**433,098**	**534,819**	**773,071**	**757,134**	**849,142**	**76,071**	**9.8%**	

Note #	Line Item	Explanation
1	Wellness Prog.	The increase in this line item reflects a strategy to expand the wellness program from nutrition/fitness to also include mental/psychological health. Program will be principally directed at front-line staff who manage an increasingly volatile and stressful public setting.
2	Emp. Services	Increased costs and higher turnover expected for new hire and return to work screenings.
3	Benefit Admin. Fees	HRA plan fees, ICMA plan fees and HRA annual Federal fees that were not previously budgeted caused the increase for this line item.
4	Technology Services	Increases are related to price increases for Tyler Munis (Finance, Payroll, HR, Purchasing) and Clever Devices (AVL). Increase also reflects the addition of a transit planning software
5	Bank/CC Fees	Increased volume of credit card transaction processing.
6	Other Contracted Serv.	The proposed increase reflects consultant services related to introducing transit security services, system mapping, and bus stop improvements
7	Office Machines Maintenance	Increase is due to the addition of a copier in the Admin wing of Metro offices. Budgeted amounts reflect maintenance and overages charges for two copiers.
8	Custodial Services.	Metro budgeted for custodial services in 2022 and is in the process of executing a contract for these services. The contract will provide services for Admin and Operations offices and common areas at Valley Street, along with services at the Pulse. Introducing contracted custodial services will improve workplace cleanliness while allowing Maintenance staff to focus on bus stop cleaning and maintenance.

Table 7: Base Bus Budget: Non-Personnel (Continued)

USES OF FUNDS	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget	2022 $ +/-	2022 % +/-	Notes
Fuel-Fluids-Tires									
CNG Fuel	221,985	96,442	99,606	99,500	119,471	130,000	30,500	30.7%	11
Diesel Fuel	366,962	431,341	439,224	405,600	401,900	482,844	77,244	19.0%	12
Greases and Fluids	49,572	45,134	55,298	51,900	55,238	68,040	16,140	31.1%	13
Electricity as a Fuel	-	-	-	5,000	12,000	30,000	25,000	500.0%	14
Tires and Tubes	56,540	46,670	66,285	58,375	63,000	69,750	11,375	19.5%	15
Total Fuel, Tires and Fluids	**695,059**	**619,587**	**660,413**	**620,375**	**651,609**	**780,634**	**160,259**	**25.8%**	
Supplies & Equipment									
Transportation Supplies	689	22,972	4,232	3,000	3,616	6,000	3,000	100.0%	16
Servicing/Fueling Supplies	-	18,458	6,123	7,000	3,500	3,500	(3,500)	-50.0%	
Shop Supplies	25,071	28,268	21,366	32,000	30,492	32,000	-	0.0%	
Shelter Supplies	2,306	387	6,798	3,000	3,000	5,000	2,000	66.7%	17
Building Supplies	51,566	37,356	31,996	45,000	33,167	26,000	(19,000)	-42.2%	
HR Supplies	-	-	5,402	-	-	-	-	0.0%	
IT Supplies	2,066	2,708	861	2,000	1,500	2,000	-	0.0%	
Supplies Cust Rel	19,007	861	5,816	7,500	7,000	7,500	-	0.0%	18
Supplies Promo	4,999	6,143	-	3,000	2,000	3,000	-	0.0%	19
Office Supplies	16,105	16,160	15,236	17,500	18,697	17,500	-	0.0%	
Fare Media	8,578	1,254	5,720	11,000	6,000	6,000	(5,000)	-45.5%	
Parts	320,474	298,829	237,833	301,350	283,372	301,350	-	0.0%	
Minor Equipment	6,431	7,978	32,229	28,000	101,021	23,500	(4,500)	-16.1%	
Veh Ops- Other Supplies	-	8,900	197	5,000	2,000	5,000	-	0%	
Total Supplies and Equipment	**457,292**	**450,273**	**373,809**	**465,350**	**495,365**	**438,350**	**(27,000)**	**-5.8%**	
Utilities									
Heating Fuel	129,746	111,665	108,119	153,686	167,472	175,469	21,783	14.2%	20
Electricity	132,436	102,654	105,780	133,330	128,215	137,711	4,381	3.3%	
Water/Sewer/Stormwater	35,495	31,137	32,784	38,610	29,740	43,563	4,953	12.8%	
Phone/Cell/Internet	58,587	55,384	52,878	62,539	64,210	73,240	10,701	17.1%	21
Total Utilities	**356,264**	**300,840**	**299,561**	**388,165**	**389,637**	**429,983**	**41,818**	**10.8%**	

Note #	Line Item	Explanation
11	CNG Fuel	CNG fuel usage continues to decrease as the CNG sub-fleet makes up a smaller percentage of METRO's overall fleet. However, pricing for CNG fuel has significantly increased from prior years, which is the reason for the 2023 increase budget amount.
12	Diesel Fuel	By purchasing diesel futures, staff was able to secure a favorable rate for METRO's 21-23 diesel contract. Staff estimates the current contract will expire in late summer of 2023, and will either secure a new contract with higher pricing or will pay market rate. Estimates for fuel purchases beyond contract expiration are currently estimated at $3.50/gal.
13	Greases & Fluids	Inflationary pricing increases caused increased budget amounts for 2023.
14	Electricity-Fuel	Estimates for full year usage of two Battery Electric Buses purchased in 2022, based on YTD usage from 2022.
15	Tires and Tubes	Inflationary pricing increases caused increased budget amounts for 2023.
16	Transportation Supplies	Increased based on 2022 actuals. Category includes supplies for maintenance of driver partitions, masks, misc. supplies.
17	Shelter Supplies	Glass and supplies needed for shelter maintenance.
18/19	Supplies- Cust. Relations	Anticipated outreach events related to service changes/improvements, fare reduction, etc. Staff anticipate costs to be higher, as well as increased usage for public outreach.
20	Heating Fuel	Pricing for heating fuel has significantly increased from prior years.
21	Phone-Cell-Int	The phone system was changed to a fiber system in late summer 2022. The budgeted amounts are estimates based on current pricing for that system.

Table 8: Base Bus Budget: Non-Personnel (Continued)

USES OF FUNDS	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget	2022 $ +/-	2022 % +/-	Notes
Insurance									
Auto/Liability/Property Insurance	227,911	299,877	325,138	361,884	350,286	376,335	14,451	4.0%	21
Total Insurance	**227,911**	**299,877**	**325,138**	**361,884**	**350,286**	**376,335**	**14,451**	**4.0%**	
Miscellaneous Expenses									
Dues, Subscriptions & Certifications	23,172	24,738	28,439	28,890	30,376	30,120	1,230	4.3%	
Conferences and Travel	10,826	4,414	9,976	19,430	10,500	19,430	-	0.0%	
Meals and Hosting	7,127	9,506	5,993	8,500	8,500	8,500	-	0.0%	
Liscenses and Permits	1,101	374	576	1,430	1,500	1,500	70	4.9%	
Total Misc	**42,226**	**39,032**	**44,984**	**58,250**	**50,876**	**59,550**	**1,300**	**2.2%**	
Debt Service									
Interest Expense Short Term	51,485	32,958	15,408	40,000	40,000	70,000	30,000	75.0%	22
Interest Expense Long Term	36,842	36,437	33,586	40,838	40,838	32,178	(8,660)	-21.2%	23
Debt Service Principal	208,948	436,066	182,500	182,500	182,500	199,150	16,650	9.1%	24
Total Debt Service	**297,275**	**505,460**	**231,494**	**263,338**	**263,338**	**301,328**	**37,990**	**14.4%**	
Capital & Reserves									
Contribution to Unrest Balance	-	-	45,000	45,000	45,000	45,000	-	0.0%	
GF Cap Outlay for Oth Cap Itms	166,000	25,162	106,649	155,460	155,460	125,000	(30,460)	-19.6%	25
Transfers	-	-	95,734	-	2,935	-	-	0	
Total Capital	**166,000**	**25,162**	**247,383**	**200,460**	**203,395**	**170,000**	**(30,460)**	**-15.2%**	
Total Non-Personnel Expenses	**2,654,145**	**2,673,328**	**2,717,600**	**3,130,893**	**3,161,640**	**3,405,322**	**274,429**	**8.8%**	
Total Personnel Expenses	**8,325,681**	**8,687,268**	**8,943,976**	**9,945,038**	**10,263,697**	**10,047,027**	**101,989**	**1.0%**	
Total Base Bus Budget	**10,979,825**	**11,360,596**	**11,661,576**	**13,075,931**	**13,425,337**	**13,452,349**	**376,418**	**2.9%**	

Note #	Line Item	Explanation
21	Insurance	Staff estimate a 3% increase in premium rates for auto/liability/property insurance. The cost increase accounts for a rate increase as well as the inclusion of the 2022 Battery Electric Buses which replaced 2 2004 diesel Gillig buses. However, the premium increase associated with the replacement of the Breez buses has not been factored in, but will be in connection with preparation of the final 2023 budget in February.
22	Short-term Int.	Need for short-term borrowing has increased due to CARES funding being fully expended. Additionally, interest rates have increased significantly 4%+ from our 2022 financing rate of 1.67%.
23	Long-term Int.	Financing for 2022 bus purchases is lower than anticipated due to MDOT matching grant.
24	Debt Service Principal	Increased due to financing of local match for 2023 bus purchased.
25	Capital Prog.	Amount reflects the amount of new municipal funding needed to implement the proposed FY 2023 CIP.

Table 9: Base Bus Budget: Revenue

SOURCES OF FUNDS	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget	2023 $ +/-	2023 % +/-	Notes
Passenger Fares									
Passenger Fares	1,688,314	564,588	1,140,893	1,067,511	1,260,064	1,510,307	442,796	41.5%	1
Organization Paid Fares	647,929	194,268	244,234	601,098	694,929	850,429	249,331	41.5%	2
Total Passenger Fares	**2,418,290**	**758,856**	**1,385,127**	**1,668,609**	**1,954,993**	**2,360,736**	**692,127**	**41.5%**	
Miscellaneous Revenue									
Advertising Revenue	288,995	165,793	194,244	195,000	300,000	355,000	160,000	82.1%	3
Vehicle Maint Services	13,150	6,776	9,915	5,000	6,000	5,000	-	0.0%	
Sale of Fuel	33,107	14,449	15,884	22,800	7,933	10,000	(12,800)	-56.1%	4
Interest Income	32,884	14,219	6,109	15,000	21,106	15,000	-	0.0%	
Reimbusements of Auto Fare fees	-	-	10,088	13,286	14,507	14,450	1,164	8.8%	
Wellness Grant Reimbursements	-	-	3,014	6,000	4,500	5,500	(500)	-8.3%	
Training Grant Reimbursements	-	-	-	-	1,872	2,000	2,000	100	
Miscellaneous Income	25,441	188,044	20,462	8,900	15,000	10,000	1,100	12.4%	
Rental of Property		41,750	40,228	-	-	-	-	0%	
Claims Recovery		9,195	14,807	-	24,085	-	-	0%	
Total Other Revenue	**393,577**	**440,226**	**314,751**	**265,986**	**395,002**	**416,950**	**150,964**	**56.8%**	
Municipal Funding									
Non-Member Municipal Funding	33,000	33,000	33,000	33,000	33,000	34,386	1,386	4.2%	4
Member Municipal Funding: Operations	3,576,162	4,084,716	4,171,355	4,198,244	4,198,244	4,374,570	176,326	4.2%	5
Municipal Credit	-	(375,000)	(351,661)	-	-	-	-	0.0%	
Municipal Funding: CIP Local Match	166,000	25,162	106,649	155,460	155,460	125,000	(30,460)	-19.6%	6
Total Municipal Revenue	**3,892,192**	**3,767,878**	**3,959,343**	**4,386,704**	**4,386,704**	**4,533,956**	**147,252**	**3.4%**	
State Funding									
State Operating Subsidy	170,426	170,426	170,426	170,426	170,426	170,426	-	0.0%	
Total State Revenue	**170,426**	**170,426**	**170,426**	**170,426**	**170,426**	**170,426**	**-**	**0.0%**	
Federal Funding									
Federal Operating Assistance	2,029,157	2,176,812	2,424,171	3,477,838	3,958,021	3,870,282	392,444	11.3%	7
TW Fed Operating Assistance	623,822	519,633	650,000	174,000	219,674	-	(174,000)	-100.0%	8
Federal Prev Maint Assistance	1,058,372	612,720	944,263	1,025,000	1,025,000	1,248,269	223,269	21.8%	9
Federal CARES Act	-	3,743,015	2,039,840	1,907,368	1,529,147	736,145	(1,171,223)	-61.4%	10
Total Federal Revenue	**4,067,553**	**7,052,180**	**6,058,274**	**6,584,206**	**6,731,842**	**5,854,696**	(729,510)	**-11.1%**	
Total Revenue	**$ 10,942,038**	**$ 12,189,565**	**$ 11,887,921**	**$ 13,075,931**	**$ 13,638,967**	**$ 13,336,764**	260,833	**2.0%**	

Note #	Line Item	Explanation
1	Pass. Fares	Anticipated increase in fare revenue is based on anticipated increases in ridership as transit ridership patterns continue to show slow, but steady improvements as the pandemic has receded.
2	Org. Fares	Amount reflects continued incremental improvement in fare revenue from pass programs as well as the resumption of all funding terms associated with Metro's pass program agreement with the University of Southern Maine.
3	Advertising	Advertising revenue to projected to exceed estimates in 2022. Using this as a baseline, but adding modest increase for 2023 based on a loosening of fleet advertising restrictions.
4	Non-Member Mun. Funding	Metro and Gorham agreed to continue the pilot phase of the Husky Line for an additional year (2021-22) and are in process of preparing another 1-year extension which includes a modest increase in the town's contribution. In connection with this extension, staff have begun discussions with Gorham about transitioning from the pilot phase to permanency and joining Metro has full members.
5	Member Mun. Funding	Amount reflects the local funding from member municipalities to support planned programs and bus operations in FY 2023. Current figure represents a 4.2% increase compared to 2022. However, the increase in this line item will be partially offset by decreases in the local contributions required for ADA Paratransit, the capital program, and 151 St. John Street Lease funding.

Note #	Line Item	Explanation
6	Municipal Funding (CIP)	Amount reflects the estimated amount of new municipal funding needed ($125,000) to implement the proposed FY 2023-2027 CIP. The outer years of the CIP remain under development and staff will be working with the Finance Committee during the months of Nov-Jan to refine and finalize the long-range CIP.
7	Federal 5307 (Operating)	Original FY 2023 amount reflected an 8.2% increase in Federal 5307 formula funding for operations compared to the amount originally budgeted for FY 2022. The original FY 2022 budget amount was $3,477,838. Based on Metro's request to PACTS, the amount was increased to $3,690,000 based increases in the cost of labor and commodities. Additionally, the actual FY 2022 amount reflects carry-forward funding from FY 2021. The original FY 2023 amount of $3,763,800 reflected the standard 2% escalation assumed by PACTS programming. However, staff's revised FY 2023 budget includes an additional $106,482. This amount must be requested and justified through the PACTS process in early 2023. As a result, this amount should be viewed as contingent on future PACTS approval. If this request is approved, then the actual FY 2023 budget amount would represent an 11% increase compared to the original budget estimate for FY 2022. The justification for this increase is directly related to increases in the cost of labor, fuel, supplies and commodities. Based on federal regulations, Metro is eligible to use federal formula funding for operations up to approximately $4.5 million. This figure represents 50% of the agency's net cost to operate service (net cost is defined as total expenditures less all other forms of revenue and funding).
8	Federal CMAQ (Operating)	This federal funding was awarded to Metro by Maine DOT in order to support the operations of the Husky Line and Route 3 during a 3-year pilot phase from 2018-19 thru 2020-21. A portion of this funding was retained in FY 2021 in order to extend its use in FY 2022. FY 2022 was the final year of this funding.
9	Federal 5307 (Prev. Maint.)	The original amount reflected a 11.5% increase as stipulated in PACTS programming. Revisions include an increase in 5307 PM funding of an additional $105,868, contingent upon PACTS approval in early 2023.
10	Federal CARES Act (Operating)	Amount reflects the anticipated CARES Act funding awarded in 2022 that will be used in FY 2023. This is the final amount of available funding based on the allocation PACTS provided to Metro in early 2022.

ADA PARATRANSIT – EXPENSES & REVENUES

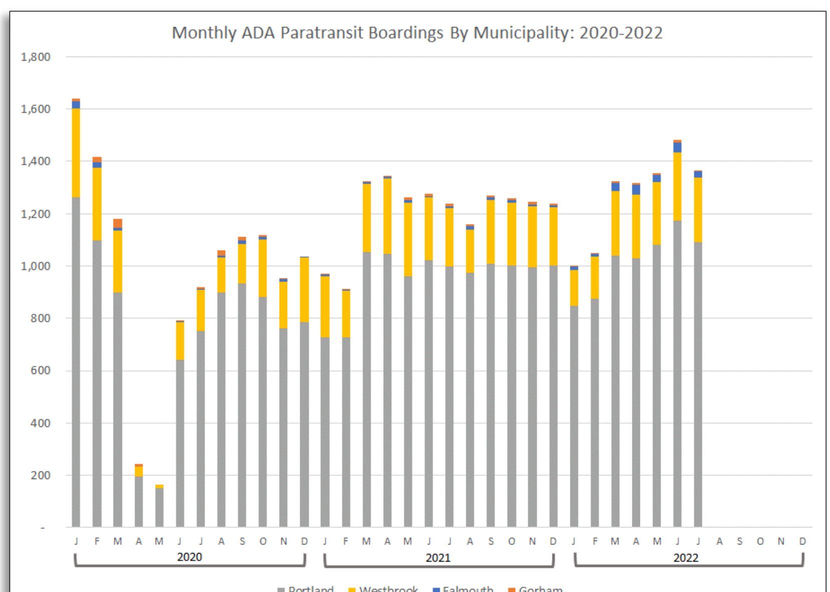
Table 10: ADA Paratransit Budget

USES OF FUNDS		2019 Actual		2020 Actual		2021 Actual		2022-B Budget		2022-P Projection		2023 Request	2023 $ +/-	2023 % +/-	Notes
ADA Paratransit															
Contracted Services	$	434,324	$	290,551	$	350,479	$	425,000	$	382,022	$	416,404	(8,596)	-2.0%	1
Total ADA Paratransit Service		**434,324**		**290,551**		**350,479**		**425,000**		**382,022**		**416,404**	**(8,596)**	**-2.0%**	
Total		**434,324**		**290,551**		**350,479**		**425,000**		**382,022**		**416,404**	**(8,596)**	**-2.0%**	

SOURCES OF FUNDS	2019 Actual	2020 Actual	2021 Actual	2022 Request		2023 Request	2021 $ +/-	2021 % +/-	Notes
Municipal Funding									
Municipal Funding	87,905	59,471	71,756	85,000	76,404	83,281	(1,719)	-2.0%	2
Total Municipal Funding	**87,905**	**59,471**	**71,756**	**85,000**	**76,404**	**83,281**	**(1,719)**	**-2.0%**	
Federal Funding									
FTA Section 5307	347,459	106,726	280,383	340,000	305,618	333,123	(6,877)	-2.0%	3
FTA CARES Act	-	118,358	-	-			-	0%	4
Total Federal	**347,459**	**225,084**	**280,383**	**340,000**	**305,618**	**333,123**	**(6,877)**	**-2.0%**	
Total Revenue	**435,364**	**284,555**	**352,139**	**425,000**	**382,022**	**416,404**	**(8,596)**	**-2.0%**	

Note #	Line Item	Explanation
1	Contracted Serv.	Metro contracts with the Regional Transportation Program (RTP) to provide ADA Paratransit services. Cost is based on a negotiated net cost per trip which is expected to remain stable into 2023. While trips remain below pre-pandemic levels, staff gradual increases in use.
2	Mun. Funding	Municipalities are billed directly for 20% of the actual cost of ADA paratransit trips that originate in their jurisdictions. In relation to the anticipated reduction in overall cost, staff are forecasting a smaller budget need compared to 2022.
3	Federal Funding (5307)	Metro receives federal funding to cover 80% of the cost of ADA paratransit. In relation to anticipated reduction in cost, staff are forecasting a smaller grant need compared to 2022.
4	Federal Funding (CARES Act)	Metro sought CARES Act funding support in 2020 for ADA paratransit. The combination of reduced ridership and cost along with the supplemental CARES Act funding created a surplus in the agency's regular 5307 funding in 2020.

ADA Paratransit Ridership: 2020-2022



115 ST. JOHN'S PROPERTY – EXPENSES & REVENUES

Table 11: 115 St. John's Street Property

USES OF FUNDS	2021 Actual	2022 Request	2022 Projection	2023 Request	2023 $ +/-	2023 % +/-	Notes
Services and Fees							
Arch/Eng Fees	1,511		-		-	0%	
Legal Fees	-	-	10,000	5,000	5,000	100%	
Property Management Fees	-	15,000	2,982	8,766	(6,234)	-42%	
Maintenance Services- 115 St John St.	3,202	17,000	3,527	15,000	(2,000)	-12%	
Snow Plowing/Removal- 115 St John St.	-	13,000	5,000	10,000	(3,000)	-23%	
Supplies	-	-	3,500	3,500	3,500	100%	
Total Services and Fees	**4,713**	**45,000**	**25,009**	**42,266**	**(2,734)**	**-6%**	**1**
Utiities							
Heating Fuel- 115 St. John St.	425	10,000	8,319	-	(10,000)	-100%	
Electricity- 115 St. John St.	1,217	24,000	5,673	-	(24,000)	-100%	
Water/Sewer/Stormwater- 115 St. John St.	1,004	6,000	3,958	-	(6,000)	-100%	
Total Utilities	**2,646**	**40,000**	**17,950**	**-**	**(40,000)**	**-100%**	**2**
Rental Fees							
Rental Fees	54,167	329,688	326,625	332,605	2,917	1%	
Property Taxes	8,643	32,000	35,092	36,500	4,500	14%	
Total Rental Fees	**62,810**	**361,688**	**361,717**	**369,105**	**7,417**	**2%**	**3**
CAM Charges							
Management Fees	-	-	15,210	13,304	13,304	0%	
General R&M			5,101	5,254	5,254	0%	
General Administration			40,492	30,336	30,336	0%	
Total CAM Charges	**-**	**-**	**60,803**	**48,894**	**48,894**	**0%**	**4**
Property Insurance							
Property Insurance- 115 St. John Street	-	8,000	18,378	15,883	7,883	99%	
Total Insurance	**-**	**8,000**	**18,378**	**15,883**	**7,883**	**99%**	**5**
Total	**70,169**	**454,688**	**483,857**	**476,149**	**(27,433)**	**-6%**	

SOURCES OF FUNDS	2021 Projection	2022 Request	2022 Projection	2023 Request	2023 $ +/-	2023 % +/-	Notes
Other Revenue							
Reimbursements- Insurance	-	-	6,128	15,883	15,883	100%	
Reimbursements- Taxes			14,838	36,500	36,500	100%	
Reimbursements- Maintenance and Repair			12,027	28,500	28,500	100%	
Management Fees	-	-	2,384	7,013	7,013	100%	
Rental of Property- 115 St. John's St.	1,000	136,416	59,612	175,321	38,905	29%	
Total Other Revenue	**1,000**	**136,416**	**94,989**	**263,218**	**126,802**	**93%**	**6**
Municipal Funding							
Municipal Assessment for Operating	-	90,938	90,938	93,861	2,923	3%	
Total Municipal Funding	**-**	**90,938**	**90,938**	**93,861**	**2,923**	**3%**	**7**
State Funding							
State Operating Subsidy	37,500	227,334	227,344	234,654	7,320	3%	
Total State Funding	**37,500**	**227,334**	**227,344**	**234,654**	**7,320**	**3%**	**8**
Total Revenue	**38,500**	**454,688**	**413,271**	**591,733**	**137,045**	**30%**	
Surplus/(Deficit)	(31,669)	-	(70,586)	115,584	164,478		

Note #	Line Item	Explanation
1	Service-Fees	Anticipated services and maintenance expenses for building.
2	Utilities	Utilities will be transferred to sub-tenant upon occupancy in 2022.
3	Rental Fees	This figure represents the base lease cost and taxes for FY 2023.
4	CAM Charges	Based on 2022 actual, increased by 3% estimate.
5	Insurance	Based on 2022 actual, increased by 8% estimate.
6	Other Revenue	Anticipated revenue from sub-leasing entire building.
7	Mun. Funding	Municipal funding approved by the Board of Directors in July 2021.
8	State Funding	Funding committed to Metro by the Maine Department of Transportation.

LOCAL CONTRIBUTIONS

Table 12: Proposed FY 2023 Local Contributions

Municipalities	2021 Actual	2022 Projected	$ +/-	% +/-	2023 Budget	$ +/-	% +/-	Notes
Base Bus Budget: Operating								
Brunswick	80,872	81,393	521	0.6%	84,812	3,419	4.2%	
Falmouth	211,922	213,288	1,366	0.6%	222,246	8,958	4.2%	
Freeport	80,872	81,393	521	0.6%	84,812	3,419	4.2%	1
Portland	2,944,856	2,963,839	18,983	0.6%	3,088,320	124,481	4.2%	
Westbrook	771,962	776,938	4,976	0.6%	809,570	32,631	4.2%	
Yarmouth	80,872	81,393	521	0.6%	84,812	3,419	4.2%	
Total	**4,171,355**	**4,198,244**	**26,889**	**0.6%**	**4,374,570**	**176,326**	**4.2%**	
Base Bus Budget: Capital Program								
Brunswick	2,063	3,014	951	46.1%	2,423	(591)	-19.6%	
Falmouth	5,407	7,898	2,491	46.1%	6,351	(1,547)	-19.6%	
Freeport	2,063	3,014	951	46.1%	2,423	(591)	-19.6%	2
Portland	75,134	109,750	34,617	46.1%	88,246	(21,504)	-19.6%	
Westbrook	19,695	28,770	9,074	46.1%	23,133	(5,637)	-19.6%	
Yarmouth	2,063	3,014	951	46.1%	2,423	(591)	-19.6%	
Total	**106,426**	**155,460**	**49,034**	**46.1%**	**125,000**	**(30,460)**	**-19.6%**	
151 St. John's Street								
Brunswick	-	1,763	1,763	n/a	1,820	57	3.2%	
Falmouth	-	4,620	4,620	n/a	4,769	149	3.2%	
Freeport	-	1,763	1,763	n/a	1,820	57	3.2%	3
Portland	-	64,200	64,200	n/a	66,263	2,064	3.2%	
Westbrook	-	16,829	16,829	n/a	17,370	541	3.2%	
Yarmouth	-	1,763	1,763	n/a	1,820	57	3.2%	
Total	**-**	**90,938**	**90,938**	**n/a**	**93,861**	**2,923**	**100.0%**	
ADA Paratransit								
Brunswick	-	-	-	0.0%	-	-	0.0%	
Falmouth	477	563	86	18.0%	552	(11)	-2.0%	
Freeport	-	-	-	0.0%	-	-	0.0%	4
Portland	57,516	67,895	10,379	18.0%	66,522	(1,373)	-2.0%	
Westbrook	14,013	16,542	2,529	18.0%	16,207	(335)	-2.0%	
Yarmouth	-	-	-	0.0%	-	-	0.0%	
Total	**72,006**	**85,000**	**12,994**	**18.0%**	**83,281**	**(1,719)**	**-2.0%**	
Total Municipal Expense								
Brunswick	82,935	86,170	3,235	3.9%	89,055	2,885	3.3%	
Falmouth	217,806	226,369	8,563	3.9%	233,917	7,548	3.3%	
Freeport	82,935	86,170	3,235	3.9%	89,055	2,885	3.3%	5
Portland	3,077,506	3,205,684	128,178	4.2%	3,309,352	103,668	3.2%	
Westbrook	805,670	839,079	33,408	4.1%	866,280	27,201	3.2%	
Yarmouth	82,935	86,170	3,235	3.9%	89,055	2,885	3.3%	
Total	**4,349,787**	**4,529,642**	**179,855**	**4.1%**	**4,676,712**	**147,070**	**3.2%**	

Note #	Line Item	Explanation
1	Bus Budget-Operating	For operations, the proposed increase in local funding is 4.2%. For FY 2023, staff is recommending an additional year in which there is a uniform percentage increases all 6-member municipalities. Precise allocations of costs, revenue and funding by route and jurisdiction have been complicated by the impacts of the pandemic on ridership and revenue as well as recent large fluctuations in federal funding, the phase out of start-up funding for Breez, Transit West routes, CARES Act funding, and the ongoing distortions created by the legacy practice of allocating operating cost with FIXED and VARIABLE cost elements combined rather than segmented. Importantly, the PACTS Transit Together Bus Network Redesign study is anticipated to produce recommendations that contain significant changes to routes and service levels across all Metro member communities. To the extent Metro adopts these changes, there will be material changes to revenue hours and ridership leading to changes in municipal contributions in 2024. A recommended 2022 review of cost, revenue and funding allocation policies is proposed to be deferred until 2023 following the completion of the Transit Together study as well as the scoping and implementation of ARPA funded service improvements. Note that Gorham's annual contribution is captured separately in the Base Bus Budget under non-member municipal contributions.
2	Base Budget-Capital	The local funding needed to support the capital program is decreasing by 20%. As with operations, the decrease is applied uniformly across all 6-member municipalities.
3	151 St. John's Street	The local funding amounts are those that were formally approved by the Board in July 2021 as a part of approving the lease agreement with the North River Company.
4	ADA Paratransit	Municipalities are billed directly for 20% of the actual cost of ADA paratransit trips that originate in their jurisdictions. As such, these amounts are not included in the formal assessment and warrants for taxes. In relation to the anticipated reduction in overall cost, staff are forecasting a smaller budget need compared to 2021. The figures per municipality are estimates based on prior year's ridership.
5	**Total Municipal Contribution**	**The total municipal contributions are proposed to increase by 3.2%. The minor net differences between municipalities relate to the impact of the large percentage reduction in the capital program.**

ATTACHMENT B - Draft Capital Improvement Program (2023-2027)

		2023	2024	2025	2026	2027
	Total	**4,168,000**	**8,950,210**	**4,272,010**	**3,881,600**	**27,261,600**
	Federal	**3,695,000**	**5,591,590**	**3,409,030**	**3,045,280**	**13,709,280**
	State	**181,500**	**1,793,080**	**301,500**	**330,000**	**8,040,000**
	Local	**291,500**	**1,505,540**	**501,480**	**446,320**	**5,452,320**
	Local: Bonding	*166,500*	*1,213,080*	*241,500*	*270,000*	*5,360,000*
	Local: Mun.	*125,000*	*292,460*	*259,980*	*176,320*	*92,320*
	Local: Debt Serv.	*231,328*	*TBD*	*TBD*	*TBD*	*TBD*
	Total	*356,328*	*TBD*	*TBD*	*TBD*	*TBD*

1 METRO REPLACEMENT FACILITY		2023	2024	2025	2026	2027
1a. **Property Acquisition: 151 St. John's Street**	**Total**	**-**	**5,200,000**	**-**	**-**	**-**
Federal assistance estimated at 50%; State assistance estimated at 30%. Local funding assumed to come from bonding.	*Federal*	-	*2,600,000*	-	-	-
	State	-	*1,560,000*	-	-	-
	Local	-	*1,040,000*	-	-	-
1b. **Replacement Faclity: Planning-Design**	**Total**	**150,000**	**600,000**	**600,000**	**600,000**	**-**
Common practice is to budget 8% of a facility's estimated construction cost for planning-design-engineering.	*Federal*	*120,000*	*480,000*	*480,000*	*480,000*	-
	State	*15,000*	*60,000*	*60,000*	*60,000*	-
	Local	*15,000*	*60,000*	*60,000*	*60,000*	-
1c. **Replacement Facility**	**Total**	**-**	**-**	**-**	**-**	**25,000,000**
Federal assistance estimated at 50%; State assistance estimated at 30%. Local funding assumed to come from bonding.	*Federal*	-	-	-	-	*12,500,000*
	State	-	-	-	-	*7,500,000*
	Local	-	-	-	-	*5,000,000*

2 FLEET STATE OF GOOD REPAIR		2023	2024	2025	2026	2027
2a. **Mid-Life Fleet Refurbishment (2018 Series)**	**Total**	**-**	**420,000**	**247,200**	**-**	**-**
Replacement of major components and vehicle refurbishment of 11 2018 New Flyers. 7 buses programmed for 2024 and 4 programmed for 2025.	*Federal*	-	*336,000*	*197,760*	-	-
	State	-	-	-	-	-
	Local	-	*84,000*	*49,440*	-	-
2b. **Mid-Life Fleet Refurbishment (2019 Series)**	**Total**	**-**	**-**	**185,400**	**190,800**	**-**
Replacement of major components and vehicle refurbishment of 6 2019 New Flyers. 3 buses programmed for 2025 and 3 programmed for 2026.	*Federal*	-	-	*148,320*	*152,640*	-
	State	-	-	-	-	-
	Local	-	-	*37,080*	*38,160*	-
2c. **Mid-Life Fleet Refurbishment (2020 Series)**	**Total**	**-**	**-**	**-**	**190,800**	**261,600**
Replacement of major components and vehicle refurbishment of 7 2020 New Flyers. 3 buses programmed for 2026 and 4 programmed for 2027.	*Federal*	-	-	-	*152,640*	*209,280*
	State	-	-	-	-	-
	Local	-	-	-	*38,160*	*52,320*

3 BUS PURCHASES (REPLACEMENTS)		2023	2024	2025	2026	2027
3a. **Breez Bus Replacements**	**Total**	**2,220,000**	**-**	**-**	**-**	**-**
Federal funding awarded in FY 2022 to replace 4 original Breez buses. Buses scheduled for delivery in early 2023. Local match sourced with bond funds.	*Federal*	*1,887,000*	-	-	-	-
	State	*166,500*	-	-	-	-
	Local	*166,500*	-	-	-	-
3b. **Seven 2011 Series Buses Replacements**	**Total**		**1,730,800**	**2,415,000**		
The useful life for heavy duty buses is 12 years. Metro aims to replace buses between year 12 and 14 in order to allow flexibility based on individual buses' condition.	*Federal*	-	*1,384,640*	*1,932,000*	-	-
	State	-	*173,080*	*241,500*	-	-
	Local	-	*173,080*	*241,500*	-	-
3c. **Five 2014 Series Buses Replacements**	**Total**		**-**	**-**	**2,700,000**	**1,800,000**
The useful life for heavy duty buses is 12 years. Metro aims to replace buses between year 12 and 14 in order to allow flexibility based on individual buses' condition.	*Federal*	-	-	-	*2,160,000*	*900,000*
	State	-	-	-	*270,000*	*540,000*
	Local	-	-	-	*270,000*	*360,000*

ATTACHMENT B - Draft Capital Improvement Program (2023-2027)

4	BUS PURCHASES (EXPANSION)		2023	2024	2025	2026	2027
4a.	**ARPA Funded Service Improvements**	**Total**	**-**	**-**	**-**	**-**	**-**
	TBD	*Federal*	-	-	-	-	-
		State	-	-	-	-	-
		Local	-	-	-	-	-
4b.	**Transit Together Service Improvements**	**Total**	**-**	**-**	**-**	**-**	**-**
	TBD	*Federal*	-	-	-	-	-
		State	-	-	-	-	-
		Local	-	-	-	-	-
4c.	**Breez South**	**Total**	**-**	**-**	**-**	**-**	**-**
	TBD	*Federal*	-	-	-	-	-
		State	-	-	-	-	-
		Local	-	-	-	-	-
4d.	**Rapid Transit Implementation**	**Total**	**-**	**-**	**-**	**-**	**-**
	TBD	*Federal*	-	-	-	-	-
		State	-	-	-	-	-
		Local	-	-	-	-	-

5	BATTERY ELECTRIC BUS INFRASTRUCTURE		2023	2024	2025	2026	2027
5a.	**Garage Chargers-Dispensors**	**Total**	**-**	**-**	**-**	**-**	**-**
	TBD	*Federal*	-	-	-	-	-
		State	-	-	-	-	-
		Local	-	-	-	-	-
5b.	**On-Route Charging**	**Total**		**-**	**-**		
	TBD	*Federal*	-	-	-	-	-
		State	-	-	-	-	-
		Local	-	-	-	-	-

6	EXISTING FACILITIES		2023	2024	2025	2026	2027
6a.	**114 Valley Street: HVAC Replacement**	**Total**	**90,000**	**-**	**-**	**-**	**-**
	TBD	*Federal*	*72,000*	-	-	-	-
		State	-	-	-	-	-
		Local	*18,000*	-	-	-	-
6b.	**114 Valley Steet Facility: Back-up Generator**	**Total**	**-**	**125,000**	**-**		
	TBD	*Federal*	-	*100,000*	-	-	-
		State	-	-	-	-	-
		Local	-	*25,000*	-	-	-
6c.	**114 St. John's Street: CNG Station**	**Total**	**175,000**	**-**	**-**		
	Station rehabilitation and compressor replacement.	*Federal*	*140,000*	-	-	-	-
		State	-	-	-	-	-
		Local	*35,000*	-	-	-	-

ATTACHMENT B - Draft Capital Improvement Program (2023-2027)

7	SUPPORT VEHICLES		2023	2024	2025	2026	2027
7a.	**Support Vehicle Replacement** *Replace operations support vehicle acquired in 2013.*	**Total**	**-**	**50,000**	**-**	**-**	**-**
		Federal	-	*40,000*	-	-	-
		State	-	-	-	-	-
		Local	-	*10,000*	-	-	-
7b.	**Bus Operator Shuttle** *CARES Act funded employee shuttle intended to accommodate transport of drivers to/from base to Elm Street transit center.*	**Total**	**55,000**	**-**	**-**	**-**	**-**
		Federal	*55,000*	-	-	-	-
		State	-	-	-	-	-
		Local	-	-	-	-	-

8	BUS STOP IMPROVEMENTS		2023	2024	2025	2026	2027
8a.	**General Bus Stop Improvements** *Comprehensive improvements including accessibility, shelters, signs, amenities, lighting, information.*	**Total**	**-**	**200,000**	**200,000**	**200,000**	**200,000**
		Federal	-	*100,000*	*100,000*	*100,000*	*100,000*
		State	-	-	-	-	-
		Local	-	*40,000*	*40,000*	*40,000*	*40,000*
8b.	**Transit Stop Access Project** *Planning/design work completed in prior years. Amounts shown are for construction. First local match amount of $73,460 collected in FY 2022. ARPA funding in 2023.*	**Total**	**525,000**	**624,410**	**624,410**		
		Federal	*525,000*	*550,950*	*550,950*	-	-
		State	-	-	-	-	-
		Local	-	*73,460*	*73,460*	-	-

9	TECHNOLOGY INTEGRATIONS		2023	2024	2025	2026	2027
9a.	**Management Information System Upgrade** *Add employee timekeeping module to Tyler Munis system that already includes financial accounting, payroll, inventory control (inventory control is funded but not yet implemented.*	**Total**	**100,000**	**-**	**-**	**-**	**-**
		Federal	*80,000*	-	-	-	-
		State	-	-	-	-	-
		Local	*20,000*	-	-	-	-
9b.	**Transit Signal Priority** *This is an ARPA funded project that will deploy Transit Signal Priority technology to the Washington and Forest Avenue corridors in Portland.*	**Total**	**500,000**	**-**	**-**		
		Federal	*500,000*	-	-	-	-
		State	-	-	-	-	-
		Local	-	-	-	-	-
9c.	**Automatic Vehicle Location System Replacement** *Replace current system with SAAS based system to include Computer Aided Dispatch, Real-time Bus Arrival, Automatic Passenger Counting, Automatic Voice Announements*	**Total**	**353,000**	**-**	**-**		
		Federal	*316,000*	-	-	-	-
		State	-	-	-	-	-
		Local	*37,000*	-	-	-	-
9d.	**Open**	**Total**	**-**	**-**	**-**		
		Federal	-	-	-	-	-
		State	-	-	-	-	-
		Local	-	-	-	-	-

ATTACHMENT C

Drummond Woodsum

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August 20, 2010

David C. Redlefsen
General Manager
Greater Portland Transit District
114 Valley Street
Portland, ME 04102

RE: Statutory Budget Procedures Applicable to Greater Portland Transit District

Dear Dave:

I am writing as you requested to outline the statutory procedures for the preparation and adoption of the annual budget and for the assessment and collection of taxes by the Greater Portland Transit District (the "District"). The statutory procedures for the preparation and adoption of the annual budget are governed by 30-A MRS §3516 and the procedures for assessment and collection of taxes are governed by 30-A MRS §3517. In the balance of this letter, I will outline these statutory procedures.

<u>Preparation and Adoption of Annual Budget</u>.

Under 30-A MRS §3516, the procedure for preparation and adoption of the annual budget of the District is as follows:

1. <u>Formula for municipal contributions</u>. On or before October 31, and before submitting the budget estimates required by paragraph 2 below to the municipal officers of the member towns, the board of directors of the District, by a 2/3 vote of its entire membership (i.e., 7 in favor), must approve a formula for calculating the contribution to be made by each member municipality to defray any projected deficit of the District. Under 30-A MRS §3516(2)(A) this formula must be based on such items as route mileage, profit or loss resulting from service to each municipality, population and any other factors that the board of directors considers relevant.

2. Estimate of expenditures and revenues. After establishing the formula for municipal contributions under paragraph 1, the board of directors of the District must adopt a vote on or before October 31 at a duly called meeting approving an estimate of expenditures and revenues for the ensuing year and directing that it be submitted by the District to the municipal officers of each of the member towns. Under 30-A MRS §3504(2) a majority of the board of directors of the District constitutes a quorum and action taken by two-thirds of the directors is considered to be the action of the full board. The "municipal officers" in Portland, Westbrook and Falmouth are the members of the Portland City Council, Westbrook City Council and Falmouth Town Council respectively. Under 30-A MRS §3516(1)(A)-(E) the required estimate must include:

   A. An itemized estimate of anticipated revenues during the ensuing fiscal year from each source;
   B. An itemized estimate of expenditures for each classification for the ensuing fiscal year, including payments of principal and interest on bonds or notes issued or to be issued by the District;
   C. An itemized statement of all actual receipts from all sources to, and including September 30th of each previous fiscal year, with estimated receipts from those sources shown for the balance of the year;
   D. An itemized statement of all actual expenditures, up to and including September 30th of each previous fiscal year, with estimated expenditures shown for the balance of the year; and
   E. An estimate of revenue surplus or deficit of the District for the fiscal year for which estimates are being prepared.

The formula for municipal contributions adopted under paragraph 1 above and the amount of the contribution required from each member municipality must be shown in the estimates submitted to the municipal officers of each town.

3. Failure of Board of Directors to approve formula for municipal contributions by November 1st and petition to Public Utilities Commission. If the Board of Directors is unable to establish a formula for municipal contributions by a two-thirds vote of the entire membership (i.e., 7 favorable votes) then, also by November 1st, the Board must petition the Public Utilities Commission to adopt a formula. A vote of the directors approving the petition and directing its submission to the PUC should be approved by two-thirds of the members of the Board present and voting at a meeting at which a quorum of the Board is present. This vote must be adopted, and the petition must be submitted, to the PUC prior to November 1st, and prior to filing the estimates required under paragraph 1. In addition, if the board has failed to approve a formula, the estimates filed under

paragraph 2 must include a statement "that a formula has not been established but that a petition has been made to the PUC for findings and a decision with respect to a formula." Under 30-A MRS §3516(2)(c), if a petition is filed with the PUC, the PUC must give notice to the member municipalities, hold a hearing, make findings and establish a formula within sixty (60) days from the filing of the District's petition. The findings and decision of the PUC are binding on the District and the member towns, provided that the District or any member town may appeal the PUC's decision to the Law Court in accordance with 35-A MRS §1320.

4. <u>Refusal of municipal officers to accept the formula established by the District's Board of Directors</u>. If the District's board of directors establishes a formula for municipal contributions by a two-thirds vote of its full membership and submits that formula to the municipal officers of the member towns by November 1st, but the municipal officers of a member town refuse to accept the formula, then the municipal officers are required, within thirty (30) days after the District's submission of the formula, to notify the District's board of directors of their refusal. If the District receives notice of such a refusal to accept the formula by the municipal officers of a member town, the District's board of directors is then required to petition the PUC by December 15th to establish a formula. In that situation, two-thirds of the board of directors present and voting at a meeting at which a quorum is present should adopt a vote approving the petition to the PUC and directing its submission to the PUC prior to December 15. The PUC must then give notice to the member municipalities, conduct a hearing, make findings and a decision with respect to the formula within sixty (60) days of the filing of the District's petition. The district or any member municipality may appeal the PUC's decision to the Law Court under 35-A MRS §1320.

5. <u>Adoption of final District budget</u>. By March 1st of each year, the board of directors of the District is required to adopt a final budget for the District for that year which is itemized in the same manner as required for the estimates required under paragraph 2. The final budget must be approved by two-thirds of the members of the district in accordance at a meeting at which a quorum is present. The final budget is then required to be submitted immediately to the municipal officers of the member municipalities. The amounts required to defray any projected deficit must be included in a warrant issued to the assessors of each member municipality as provided in 30-A MRS §3517. 30-A MRS §3516(3)(A) establishes the procedures to be followed if an appeal has been taken from a decision of the PUC and that appeal is still pending on March 1st.

6. <u>The District's Warrant for Taxes</u>. Pursuant to 30-A MRS §3517, the directors of the District are required to issue their warrant for the collection of taxes to the

assessors of the member municipalities. The form of warrant should be based on the form of the warrant which has been used by the Treasurer of State for State taxes, with proper changes to adapt it to the District's situation. The warrants should be approved by two-thirds of the members of the District board of directors in attendance at a meeting at which a quorum is present. The warrants should be signed by the District's board of directors. The warrants direct the assessors of the member municipalities to assess the sums allocated to each municipality on their taxable property and to commit that assessment to the tax collector of each member municipality. Within thirty (30) days after the date that taxes are due within each member municipality, the treasurer of that municipality is required to pay the amounts due to the District.

If you have any questions about these procedures, or if I can be of assistance in preparing the necessary votes, notices or warrants, please do not hesitate to give me a call.

Very truly yours,

Dick Spencer

Richard A. Spencer

RAS/kmr

Portland Media Center

Educating Connecting Inspiring

The Portland Media Center is requesting a 39% increase in funding in FY2024. According to what we can find it seems that there has not been in increase in funding since 2006 and in 2010 funding was decreased by $10,000 to $115,000 where it has remained until a decrease this year, while at the same time costs have been increasing steadily. Currently City funding is $110,000 per year and this increase, which equates to $45,000 in additional funds, would bring annual funding to $160,000.

While City funding has been flat, the PMC continues to increase services to the Community and seek other funding sources. The PMC staff and Board of Directors recently conducted a strategic planning process to identify how we can continue to increase our value to the City of Portland and the Greater Portland area and are energized by our future plans.

The PMC participation rates and output are similar to Public Access Stations with much larger budgets. Burlington, VT is a good comparison in terms of the population it serves. It has a $1MM budget (5X Portland's) and its' production numbers, people trained, volunteer hours are very similar to the PMC's. We feel we are an important part of the Portland community and use funds effectively and responsibly. We do not sit still and strive to increase our value to the City, touch more people and continue to evolve and improve our services.

<u>Data Points to Support Request for a 39% Funding Increase</u>

Our funding was cut by $10,000 (8%) in FY 2010
Since then, we have been flat funded[*]

The CPI has increased by 36% since 2010 and this does not include current inflation which will likely take this figure to 44-46% in end of 2022.

Hard costs

- In FY 2011 our electric was $5,957; in FY 2022 it was $10,806 (81% increase)
- In FY 2011 our telephone was $2,186; in FY 2022 it was $3,479 (45% increase)
- In FY 2011 our gas was $2,395; in FY 2022 it was $2,809 (17% increase)
- In FY 2011 our average health insurance premium was $409; in FY 2022 it was $852 (109% increase)
- In FY 2011 our rent was $61,163; in FY 2022 it was $87,317 (43% increase)
- In FY 2012 our CAM charges[†] was $5,030; in FY 2022 is was $11,896 (137% increase)
- Our lease is Triple Net (Property tax, insurance, CAM charges) with the largest portion of the increase being property taxes.

We have addressed these increased costs by:

- Skipping annual salary increases
- Decrease in FTEs from 4 to 2 (balanced with per diem labor)
- Decreasing employer share of insurance benefits
- Increasing volunteer involvement

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[*] Except for the city paying us for THS, which we paid for, so it was a wash
[†] Common Area Maintenance (CAM) charges are mostly utilities, maintenance and property taxes

- Cost sharing with other arts organizations for the use of our space
- Increasing our major donor base
- Renovating with almost 100% in-kind donations

At the same time, our outputs and outcomes have remained robust. In FY 2022 we have had:

- 116 people attended our production classes;
- Checked out our equipment for local productions 175 times;
- Made our studio available for community use 317 times;
- Aired 408 local first run programs; 233 of these produced at PMC
- Produced an additional 42 videos for local nonprofits organizations, including 9 for the City of Portland
- Worked with 42 volunteers who put in 4,544 hours of volunteer time
- Expanded our services to include podcast product training, equipment and studio
- Collaborated with other arts organizations to provide art gallery and live performance space
- Acquired grants to provide a new documentary film training program and special funding for low-income residents as well as residents new to the United State

Activities and Initiatives that Add Value to the City and Community:

- While we have continued to provide all services without funding increases, our recent strategic initiatives are aimed at developing more services including a wider range of trainings and certification that will take people beyond basic production skills to more advanced skills that keep pace with evolving advanced technologies and industry standards.
- Collaborating with the Maine Film Association to develop workshops to train local videographers to work with local businesses, and local businesses to work with local videographer. This is aimed at the economic development in the community by:
    1. Creating more in-state work for local videographers; and,
    2. Giving small local businesses affordable access to video marketing.
- Collaborating for local homeschoolers to provide classes in media production.
- Increasing the number of nonprofits who benefit from our membership services, such as the World Affairs Council, providing coverage for events that would otherwise not be affordable.
- Collaborating with The Third Place to introduce more people in the BIPOC Community to our facilities and trainings, as well as provide a space for them to meet and establish their own connections and collaborations.
- Expanding media workshops beyond the technological aspects of production by including courses on content creation starting with a documentary workshop series, funded by the Maine Humanities Council

How this funding will be spent:

- Increase hours for IT and Marketing that is now only funded at 8 hours per month
- Increase hours for Production Coordination to increase and improve content creation that is now only funded at 15 hours per month
- Create a Training and Equipment Coordinator position to ensure proper training for the use of and maintaining of all equipment, organize and tracking people attending our trainings, facilitate checking in and out equipment, maintaining inventory and to organize all production rooms and equipment and setup

- Establish and regularly fund a replace reserve account for equipment repairs and replacements, including office computer equipment

Until FY 2023, our funding from the City has been $115,000. Given the 36% increase in the CPI and the 8%-10% inflation in 2022, the increased demand for our services and the larger increase in hard costs to provide these services, PMC respectfully requests at 39% increase in funding ($45,000) from $115,000 to $160,000 in FY 2024.

Peaks Island Council
FY 2024 Budget Request
As Approved for Submission
February 22, 2023

Motion: The Peaks Island Council requests the Portland City Council to allocate the following funds to the Peaks Island Council FY2024 Parking and Transportation Fund in the amount of $45,000 in accordance with the following items:

Item A: The Peaks Island Council requests the City Manager or her designee to expend monies from the Parking and Transportation Fund payable to Casco Bay Lines to purchase bicycle tickets for a summer bike ticket program on Peaks Island. The total is not to exceed $250.00 .

______________________________ ____________________
Danielle West, Portland City Manager Date

Item B: The Peaks Island Council requests the City Manager or her designee to expend monies from the Parking and Transportation Fund payable to Casco Bay Lines to purchase tickets for needs-based Peaks Island residents. To receive Needs-Based tickets, recipients must fit defined criteria developed by the Peaks Island Council. The total is not to exceed $1,000.00

______________________________ ____________________
Danielle West, Portland City Manager Date

Item C: The Peaks Island Council requests the City Manager or her designee to expend monies from the Parking and Transportation fund payable to Casco Bay Lines to purchase tickets for Peaks Island public middle and high school students. The total is not to exceed $3,500.00.

______________________________ ____________________
Danielle West, Portland City Manager Date

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Item D: The Peaks Island Council requests the City Manager or her designee to expend monies from the Parking and Transportation Fund payable to Casco Bay Lines for Island resident college students: for up to 3 monthly stickers per student @ $82.45/sticker, not to exceed _$300.__ For the purposes of PIC transportation support, a college student shall be defined as a full-time island resident carrying a full-time course load (12 credits) at a Portland-area institution of higher education.

__________________________________ ____________________

Danielle West, Portland City Manager Date

Item E: The Peaks Island Council requests the City Manager or her designee to issue vouchers in the amount of $82.45 per voucher per student to the parents of children attending private schools off-island. Criteria for determination of residency will be directed through the Island/Neighborhood Administrator's Office. Total cost allocated is $300.00.

__________________________________ ________________________

Danielle West, Portland City Manager Date

Item F: ITS: a.k.a., Island "Taxi" The Peaks Island Council requests the City Manager or her designee to provide an allocation of $22,500 to the Island Transportation System for continued support of the only public transportation service available on Peaks Island.

__________________________________ ________________________

Danielle West, Portland City Manager Date

Item G: The Peaks Island Council requests the City Manager or her designee to provide an allocation of $2,000.00 to the Peaks Island Environmental Team (PEAT)/Friends of Little John Trott for the purposes of improvements to enhance the immediate usability of the park. These include signage to provide useful information to park visitors (maps indicating trailheads and trails, park history, and identification of special features such as the pollinator garden). Funds will also support purchase of equipment (containers, clean-up sticks and buckets) to enable volunteers to assist DPW's efforts to manage trash and recyclable removal.

__________________________________ ________________________

Danielle West, Portland City Manager Date

Item H: The Peaks Island Council requests the City Manager, or her designee to provide an allocation of $2,150.00 to the Peaks Island Council for Administrative Expenses.

__________________________________ _________________________

Danielle West, Portland City Manager Date

Item I: The Peaks Island Council requests the City Manager, or her designee provide an allocation of $1,000.00 to the New Brackett Church in support of the Community Arts and Play (CA&P) program which provides a summer curriculum of arts, music and structured play for elementary-aged Island children. This project will provide lifeguards and swimming instruction to children ages 5-12 during the summer 2023.

__________________________________ _________________________

Danielle West, Portland City Manager Date

Item J: The Peaks Island Council requests the City Manager, or her designee provide an allocation of $3,500.00 to support Phase I of the Island Compost Project, developed in collaboration with the City of Portland's Sustainability Office, to create an island-wide composting solution on Peaks Island. Beginning in the summer of 2023, drop-off points will be established for compostable waste on Peaks Island for island residents to use voluntarily. Project volunteers will transport the waste to Portland weekly for inclusion in Portland's municipal composting program. Phase II of the Project will include fundraising and securing the necessary permits to create a permanent, on-island composting facility.

__________________________________ _________________________

Danielle West, Portland City Manager Date

Item K: The Peaks Island Council requests the City Manager, or her designee provide an allocation of $2,000 to the New Brackett Church. The Church supports community organizations on the Island which are in need of year-round space to hold their recurring meetings and special events. These include organizations like Alcoholics Anonymous (Al-Anon), Cook Club, and space for the Peaks Island Community Food Pantry and Community Arts and Play, among many others. These funds will assist in defraying some of the costs of janitorial services and utilities so that space can continue to be provided to local groups on a year-round basis.

__________________________________ _________________________

Danielle West, Portland City Manager Date

Item L: The Peaks Island Council requests the City Manager, or her designee provide an allocation of $1,500.00 to the Illustration Institute for the presentation of 5 lectures and workshops for island residents.

__________________________________ _________________________

Danielle West, Portland City Manager Date

Item M: The Peaks Island Council requests the City Manager, or her designee provide an allocation of $1,500.00 to the Fifth Maine Museum Institute to support design work for the restoration and improvement in the safety of the porch railings on this historic structure, bringing them in compliance with current code.

__________________________________ _________________________

Danielle West, Portland City Manager Date

Item N: The Peaks Island Council requests the City Manager, or her designee provide an allocation of $3,500 to the Peaks Island Children’s Workshop, the only licensed and accredited childcare facility on the island, to support needed repairs (windows, siding, doors) to the physical structure of the Workshop’s building and playground.

__________________________________ _________________________

Danielle West, Portland City Manager Date